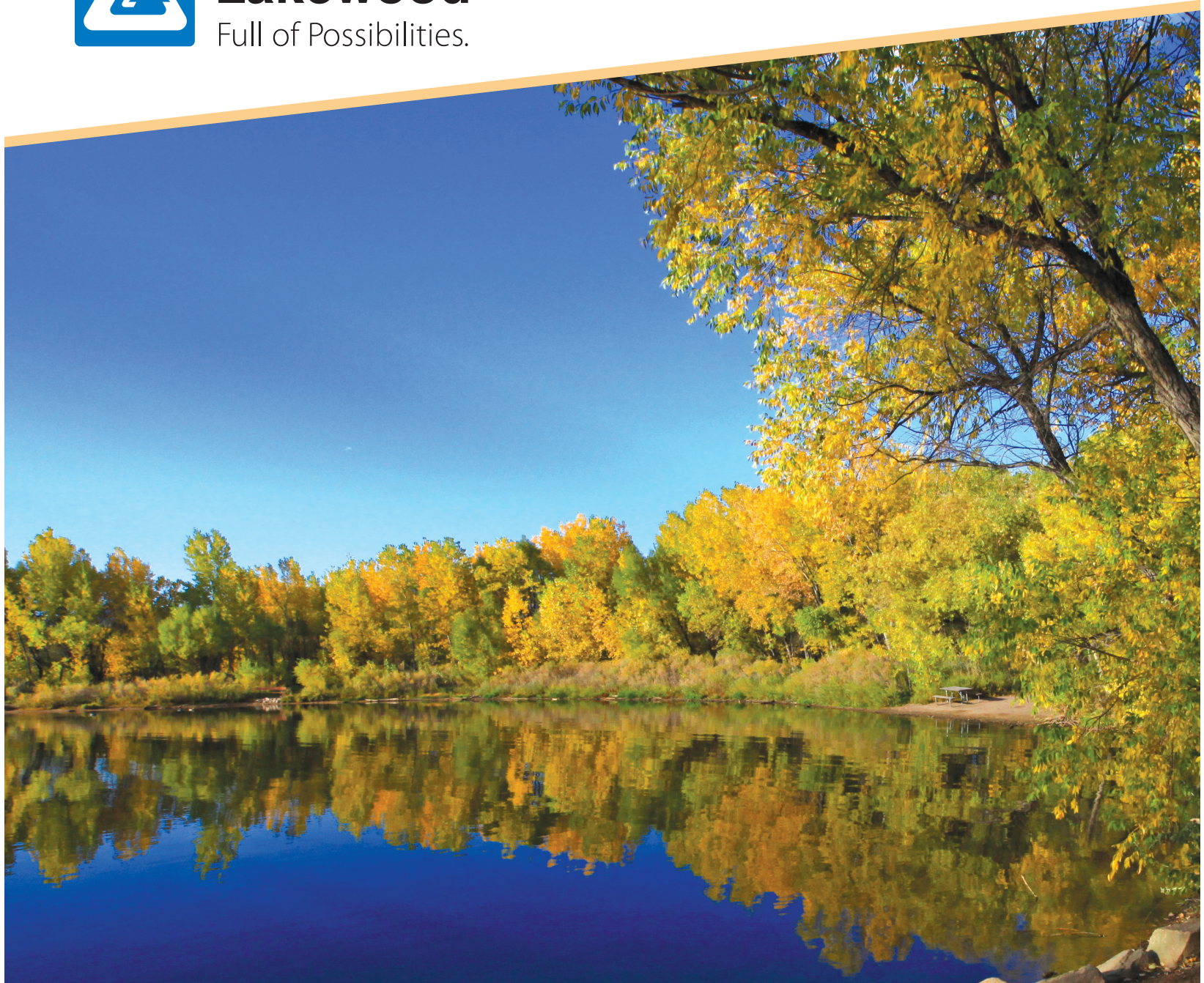




Lakewood
Full of Possibilities.



2022

ANNUAL BUDGET

Photo: Bear Creek Lake Park



CITY OF LAKEWOOD, COLORADO

ANNUAL BUDGET

2022





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lakewood
Colorado**

For the Fiscal Year Beginning

January 01, 2021

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, 2021**. 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 Administrator	Ryan Diamond
Senior Financial Analyst	Brett Magellan

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	Bruce Roome
Community Resources	Amber Wesner
Finance	Ryan Diamond
Human Resources	Erin Gallagher
Information Technology	Tom Charkut
Municipal Court	Scott Hefty
Planning	Roger Wadnal
Police	Jacquelyn Winbush
Public Works	Pat Matthews

CAPITAL IMPROVEMENT AND PRESERVATION PLAN COORDINATORS

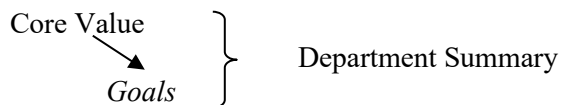
Community Resources	Ross Williams
Information Technology	Tom Charkut
Public Works	Vince Casteel



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 2021 Revised Budget and the 2022 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 department/division and program summaries provide assistance to the reader in understanding historical data along with the current budgetary detail. 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/program 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 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 2022 Core Values. The Operating Summary section of this document details the Department's specific activities supporting the Core Community Values.

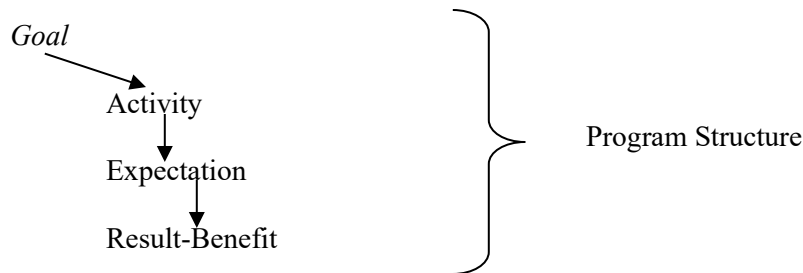
Matrix of Community Core Values by Department

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					
Employee Relations			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 program budget are explanations of significant changes that have occurred in the 2021 Revised Budget and/or significant budgetary variances in the 2022 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. Activity, Expectation, and Results-Benefits document 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, expectation, and result-benefit. 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
- ❖ 2022 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
- ❖ 2020-2022 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

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 Purchases \$50,000 or greater
- ❖ Schedule of Transfers
- ❖ 2021 Revised / 2022 Budget Appropriation Ordinance and Mill Levy Ordinance
- ❖ Acronyms
- ❖ Glossary of Terms



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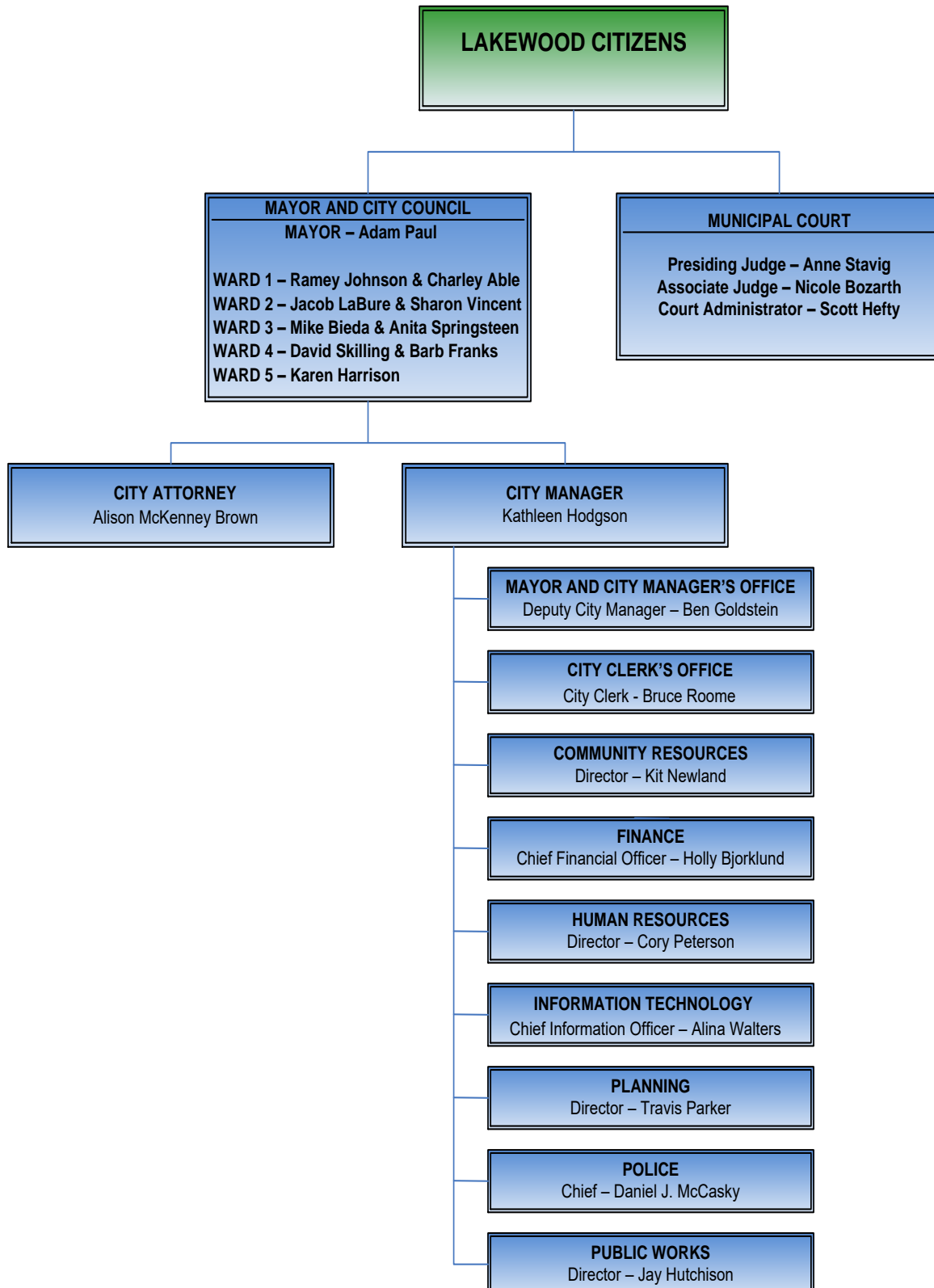
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INTRODUCTION

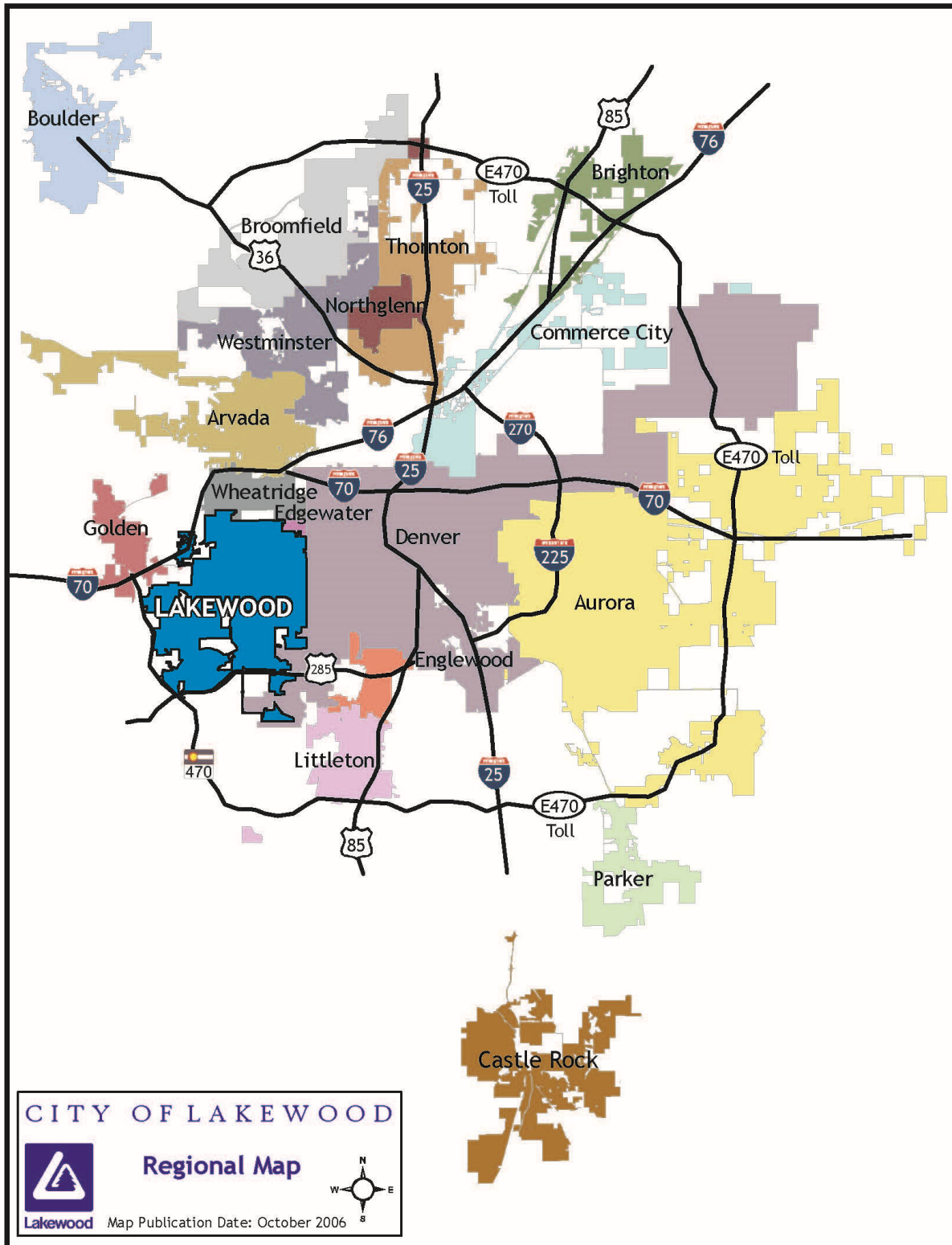


CITY OF LAKEWOOD, COLORADO ORGANIZATION CHART





State and Metro Area





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



Ramey Johnson
(303) 232-1567
rjohnson@lakewood.org



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

Council member Ramey Johnson was re-elected to a four-year term in November 2017.

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

WARD 2



Jacob LaBure
(720) 515-7685
jlature@lakewood.org



Sharon Vincent
(303) 987-7040
svincent@lakewood.org

Council member Jacob LaBure was elected to a four-year term in November 2017.

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



WARD 3



Mike Bieda
(303) 987-7740
mbieda@lakewood.org



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

Council member Mike Bieda was elected to a four-year term in November 2017.

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

WARD 4



David Skilling
(303) 987-7748
dskillings@lakewood.org



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

Council member David Skilling was elected to a four-year term in November 2017.

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

WARD 5



Karen Harrison
(303) 987-7767
kharrison@lakewood.org

VACANT

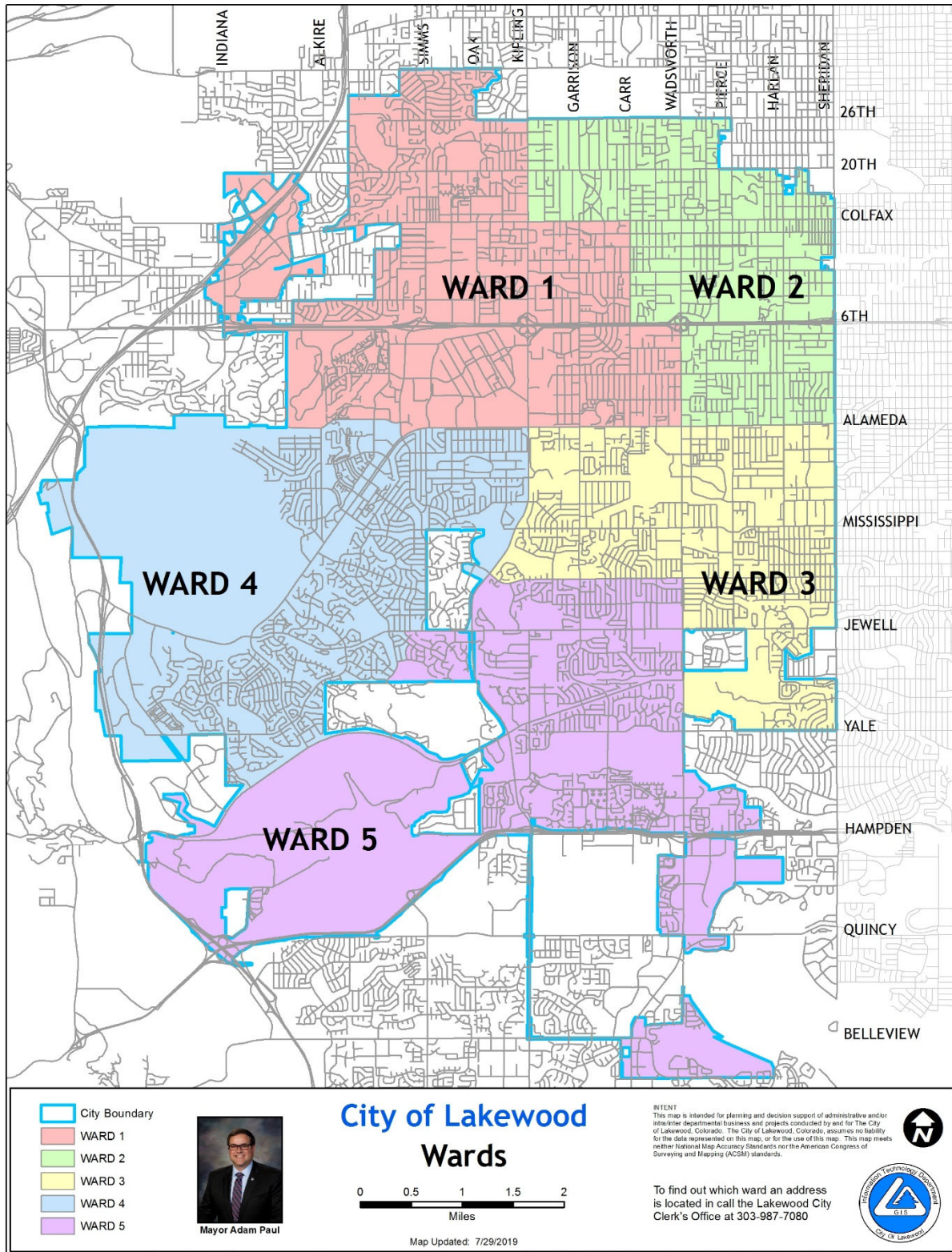
Council member Karen Harrison was re-elected to a second four-year term in November 2017.

Council member Dana Gutwein resigned August 16th 2021 and the vacant seat will be filled during the regular election pursuant to section 2.8 of the Lakewood City Charter.

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:



Karen Harrison Ward 5 (303) 987-7767 kharrison@lakewood.org	Jacob LaBure Ward 2 (720) 515-7685 jlature@lakewood.org	Mike Bieda Ward 3 (303) 987-7740 mbieda@lakewood.org
--	--	---

Citizen Representatives:



Marlin McDaniel Innovation Program Manager Jefferson County, CO Term Ending December 31, 2023	Christopher Scott Financial Consultant G&G Consulting Group, LLC Term Ending December 31, 2022	David Wiechman Retired Formerly, US Dept of Interior Term Ending December 31, 2021
--	---	--

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.

City of Lakewood

Budget and Audit Board

August 30, 2021

Budget and Audit Board

Michael Bieda, Chair
Karen Harrison, Councilor
Jacob LaBure, Councilor
Christopher Scott, Citizen Member
David Wiechman, Citizen Member
Marlin McDaniel, Citizen Member

To the Citizens of the City of Lakewood,

In 2005, the City Council adopted Resolution 2005-48 establishing the Budget and Audit Committee. In 2018 it was renamed by ordinance to the Budget and Audit Board. The Board consists of three City Council Members and three volunteer Citizen Members selected at large by the City Council Screening Committee and appointed by City Council. The Board meets as necessary and serves as a financial oversight committee for the entire city budget process and includes review of financial statements, budget forecasts and provides feedback on budgetary compliance with city policies. It reviews the annual financial audit report and participates in the process of hiring the external auditing firm. The Board is chaired by a member of Council.

In response to input from Lakewood citizens and members of Council, the Board has achieved a number of goals this past year in its oversight role:

- Worked with staff to simplify the annual budget from past years to make it more user friendly for the public and members of council. A more thorough explanation is set forth at page 6 of the 2022 Annual Budget book;
- Reviewed the use of the American Rescue Plan Act (ARPA) awarded to the City by the Federal Government. The Board is especially interested in ensuring compliance with all federal and state requirements and the efficient use of such funds for the benefit of Lakewood's residents. The use of ARPA funds is set out in detail at pages 324 - 325
- Oversight of the accounting and use of the Tabor funds as authorized by vote of the people in ballot measure 2D. A full report on the status of the Tabor funds is contained on page 115;
- Review and scrutinize the annual financial audit report for 2020 which resulted in a clean audit.
- Received and reviewed economic and revenue updates on the state of revenue due to the COVID-19 pandemic.
- Economic Development provided a recent report on the status and future of the Belmar shopping mall.

- Oversaw the \$17 million reduction in the budget for 2020 and 2021 as a result of the COVID-19 pandemic and its overall impact on city revenues.
- Continues to monitor the use and status of the City reserves which is to be used only if special circumstances exist.

On behalf of the entire Budget and Audit Board, I can say that it is truly an honor to serve the residents of Lakewood. The members of the Board take seriously their duties to ensure the financial well-being of our city for the benefit of all. To better serve you, our Citizen Board members come from diverse backgrounds and have a wealth of experience in financial matters.

Yours truly,

Michael Bieda
Chairman
Budget and Audit Board



Lakewood
City Manager's Office

CITY MANAGER'S 2022 BUDGET MESSAGE

Honorable Mayor and City Council members:

The last 18 months have been an unprecedented time for the City of Lakewood and the nation. As we all continue to encounter new obstacles and hurdles resulting from the pandemic, it is remarkable how the city and its residents have found innovative ways to adapt and thrive.

The proposed 2022 budget is a reflection of one-time investments in the city, while recognizing changes in Lakewood's economy. The city has received critical one-time federal funds, which will be utilized to bolster Lakewood's core services through maintenance and replacement of infrastructure. These investments align with the city's long-term strategy of effectively serving its residents while solidifying our foundation for a thriving future.

As COVID-19 manifested itself in the first few months of 2020, the residents of Lakewood were asked to stay at home to control the spread of the virus. This important public health measure served to protect our residents and triggered a cascade of closures across the city. As schools,

recreation centers and other public facilities closed, so did businesses of all types. The closures had a profound economic impact on businesses and in turn the City of Lakewood.

In 2020, there were significant declines in sales and use tax revenue, which currently represents over 43% of the city's total revenue. However, the City of Lakewood was well positioned to navigate the financial impacts of the pandemic due to conservative budgeting, healthy savings known as the reserve fund, and federal Coronavirus Aid, Relief, and Economic Security Act (CARES) funding. Additionally, the city made General Fund budget reductions of approximately \$17 million for the 2020 and 2021 budget years to maintain fiscal discipline while sustaining core services to residents.

Prior to the pandemic, Lakewood and the surrounding metropolitan region experienced historically low unemployment with an unemployment rate below 3%. As COVID-19 caused business closures, workers were sent home, and the rate of unemployment rose dramatically. Regional unemployment peaked in May 2020, over 12%, a level not reached in recent history. The dramatic steps taken by the federal government to provide enhanced unemployment benefits mitigated further economic harm to Lakewood's economy. A year later, unemployment remains elevated at 6%; however, businesses in Lakewood are facing the challenge of hiring skilled workers and filling critical roles to operate. The skilled worker shortage is expected to be present into the near future.

Beginning in 2021, the economy has started to improve as businesses and the City of Lakewood began to reopen. Residents are returning to purchasing locally and attending events. This change has continued through the first half of 2021.

The federal government has also provided additional resources through the American Rescue Plan Act (ARPA), and Lakewood has received \$10.6 million to help manage the financial fallout from the pandemic. The city is expecting to receive another \$10.6 million in May 2022 through this funding source. These funds



will be used to replace the revenues the city lost during the pandemic. These revenue replacement funds will primarily be invested in the maintenance and replacement of infrastructure that has been delayed previously by a lack of funding. Some of these projects include maintenance and upgrades to radio systems, buildings, information technology infrastructure, as well as, replacement of outdated financial and human resource computer systems. The proposed 2022 budget also proposes new investments in addressing homelessness, a renewable energy study, and additional sidewalks throughout Lakewood.

A great deal of the savings needed to balance the budget in 2020 were accomplished through the hiring freeze, implemented at the end of 2019. These changes affected the organization because at its heart Lakewood's mission is to provide valuable services that residents depend on, and it takes dedicated staff to accomplish this.

In evaluating current staffing, it has been determined some areas in the city have become too lean, and the proposed budget includes adding back resources to provide more support for core services to residents. The hiring of new employees will continue to be carefully assessed to ensure funds are used effectively. At the same time, retaining quality staff might be a challenge in the future for Lakewood due to limited pools of qualified candidates and the instability of city revenues. To address hiring and retention needs, the proposed budget includes restoring the ability to invest in staff development and staff appreciation, as the city continues to find creative ways to support and recognize staff.

Even with the fiscal constraints in 2020, departments continued to focus on serving the public and making progress on important programs and projects. In the past year, the Police Department managed to respond to the pandemic while maintaining excellent service to our community. The department utilized critical grant funds to purchase required protective gear and safety equipment and cover COVID-19

related overtime expenses. The department also initiated the Law Enforcement Assisted Diversion (LEAD) program, which is designed to assist low-level offenders who are facing drug dependency, mental illness, poverty, or homelessness.

Heritage Lakewood Belmar Park received a fresh look, updated name and branding, and a



HERITAGE LAKEWOOD BELMAR PARK

reinvigorated focus in 2020. The Recreation Division completed significant renovations of the Glennon Heights pool and bathhouse, and Ray Ross park received a new shelter. The division was also innovative in providing a wide range of programs held virtually to help maintain residents' wellness.

In response to the COVID-19 pandemic, the Information Technology team partnered with



colleagues across departments to implement and enhance numerous business systems, technology infrastructure solutions, and security measures that ensured the successful continuation of city operations both remotely and on-site while also maintaining the safety of our staff and residents.

The following sections provide greater detail about the proposed 2022 budget in multiple funds.



ALL FUNDS OVERVIEW

The 2022 proposed budget recommends appropriating expenditures in the amount of \$237 million for municipal services, an increase from the 2021 adopted budget of 9.3%. This increase is primarily driven by the one-time investment in maintenance and replacement of infrastructure. Grant funding and revenues available because Lakewood voters lifted the collecting and spending limits of the Taxpayer's Bill of Rights (TABOR) also continue to be a significant means of completing infrastructure improvements across the city including transportation infrastructure, parks, and public safety projects. Enterprise fund expenditures are proposed to also increase by \$2.4 million as a result of investments in water infrastructure. Capital projects are proposed to increase by \$17.9 million with investments in technology equipment replacement and completion of various infrastructure 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 2022 proposed budget, total General Fund revenues are forecasted to be \$140.3 million, an increase of 20.7% above the 2021 adopted budget and includes \$10.6 million of ARPA federal support. Additionally, it is estimated there will be a transfer of approximately \$3.0 million from the General Fund to the TABOR fund for projected revenues in excess of the TABOR limit. The 2022 budget anticipates higher sales and use tax revenues as the impacts from the pandemic diminish. Sales and use tax revenues, which comprise 58% of all General Fund revenue, is projected to increase in

2022 by 10.2% compared to the 2021 adopted budget.

Even as the city moves beyond the financial impacts of the pandemic, the city is expecting longer term challenges with sustaining revenue. Lakewood is expecting a slowing of growth in current revenue sources resulting from a number of factors including consumers shifting to online shopping, consumers purchasing more untaxed services than taxed goods, maturing of Lakewood as a city and the city's relatively low sales tax rate.

Lakewood continues to evaluate its current revenue sources and potential changes for the future to sustain the city's financial health. A challenge for mature cities such as Lakewood is that the need for services exceeds the growth in revenue. Part of the city's analysis of its revenues and potential changes will be to review the results of the 2020 U.S. census and the changing demographics of our community to assess the potential associated impacts to revenues and expenses.

Property tax revenues are the second largest source of income for the city and are projected to be \$12.7 million in 2022, an increase of 8.2% over the 2021 adopted budget. A reassessment of property values is undertaken by the Jefferson County assessor in odd-numbered years, and property taxes are collected in arrears. As a result, the city's 2022 budget reflects a commensurate increase in revenues. Lakewood and the Denver metro region continue to experience strong job growth and an increasing population, resulting in higher demand for housing and an increase in the value of properties.



The Table below describes the city's General Fund reserves.

General Fund Reserves (In Millions)	
2014	40.0
2015	42.0
2016	36.1
2017	30.2
2018	30.4*
2019	31.2
2020	41.4
2021	56.4
2022	46.0

*Adjusted to include Transfer Out to TABOR Fund of \$6.2M

Expenditures

The 2022 proposed budget reflects using reserve funds, which essentially serve as the city's savings account. City Council previously approved budgets that used some of the General Fund reserves to pay for operations or to complete projects important to the community. For 2022, the proposed budget authorizes the use of reserves to pay for one-time projects and investments in city resources.

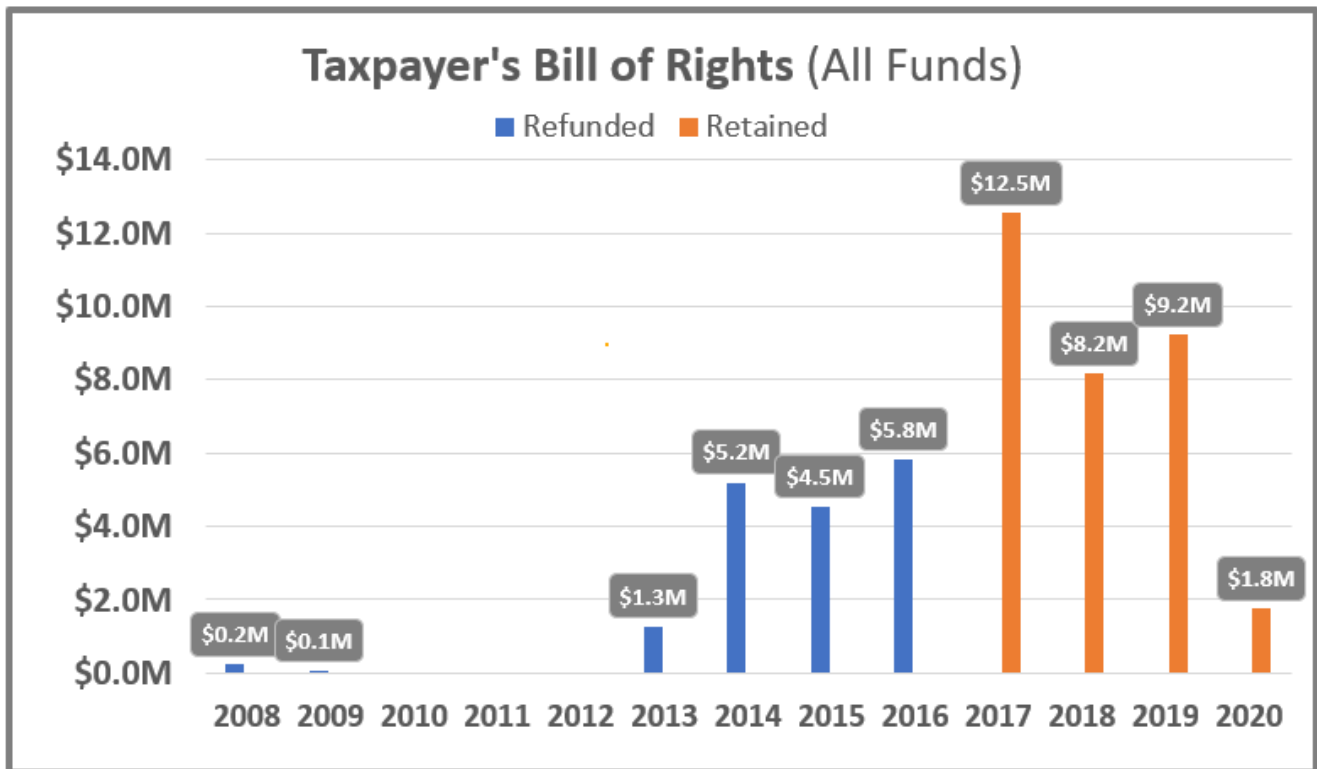
Due to the federal funds provided by ARPA, Lakewood now has the financial means to complete projects and fund infrastructure investments that are typically not available through operating revenues.

TABOR FUND

In 2018, voters elected to allow the city to keep revenues collected in excess of the TABOR limit through 2025. Otherwise known as the Taxpayer's Bill of Rights, TABOR is a Colorado constitutional amendment that limits government revenue increases to inflation plus a small growth factor. By voting to temporarily lift the limit, taxpayers enabled the city to direct TABOR refund dollars to three priority areas. A separate fund has been identified to detail how all TABOR dollars will be spent.

The retained revenue in excess of the TABOR limit will be used by the Police Department, Community Resources and Public Works will continue to invest in the city in 2022. The Police Department plans to use its allocation of TABOR funds to pay for the body-worn camera program as directed by Senate Bill 20-217.

Community Resources will utilize TABOR funds to complete improvements along the Bear



Creek Greenbelt, Bear Creek Trail, and Peak View Park.

Public Works will use TABOR funds to partner with the Colorado Department of Transportation to complete improvements to the Wadsworth Boulevard and Morrison Road intersection to provide access to Peak View Park.

By lifting the TABOR limit, Lakewood residents indicated what they value most about their city. Through their vote, they sought to preserve and cultivate a community rich in parks and outdoor recreation and is valued as a place where people can live, work, and raise their children safely with well-managed public roads and facilities for a thriving population.

CAPITAL IMPROVEMENT AND PRESERVATION PLAN

In addition to the capital projects that are part of the city's TABOR fund, the city also has an ongoing need to fund capital projects and maintenance. This is done through the city's Capital Improvement and Preservation Plan

(CIPP). The five-year CIPP (2022-2026) proposes to authorize the completion of existing capital projects along with recurring capital maintenance expenses that support the city's infrastructure. Additionally, due to the federal funds provided by ARPA, needed rehabilitation of Lakewood bridges and remediation of the city's street maintenance campus can be completed. The availability of matching dollars, such as federal highway and federal Community Development Block Grant (CDBG) funds, are a factor in the timing of projects so that General Fund and CIPP resources can be used to attain the greatest level of effectiveness and impact.

The city, however, is experiencing similar long-term challenges in revenue for the CIPP fund as the General Fund. As the city's infrastructure ages each year, a larger percentage of the revenues in the fund must be used for maintenance rather than new capital projects. Because there is not a corresponding growth in



revenue in the CIPP fund, the amount of money available to invest in new capital projects is reduced. Even with the additional spending on maintenance and replacement within the fund, there still is not enough money to completely pay for all the needs. The one-time funding from ARPA is helping the city pay for some catch-up on these needs, but the city is expecting to have ongoing challenges in addressing aging infrastructure because costs are expected to exceed future revenues.

SIGNIFICANT LEGISLATIVE ACTIVITIES

On June 19, 2020, Senate Bill 20-217 was signed into law requiring law enforcement agencies to provide body-worn cameras to all officers who interact with the public by July 1, 2023. The new law requires Police Departments to purchase body cameras, implement a retention system for recordings, and create a process for reviewing recordings. Lakewood is required to fund the equipment, data services, and staff to ensure compliance.

On July 7, 2021, House Bill 21-1250 was signed into law modifying the previously enacted SB 20-217, which imposed a duty on the employer of a law enforcement officer to indemnify the officer for all civil claims against the officer arising under the law but contained an exception for criminal acts committed by the officer. HB 21-1250 now requires the employer to indemnify the officer even for claims and damages arising from criminal acts of the officer if the employer was a “causal factor” in the actions of the officer. The new legislation could have an impact on insurance premiums and claims paid by the city due to the indemnification of officers.

ACKNOWLEDGEMENT AND THANKS

The development of this budget reflects community members’ priorities and supports their vision for a thriving place to live and work, and it is a collaborative effort among City Council, staff, and the community. Thank you to the members of the Budget and Audit Board for playing a significant role in this process and for continuing to monitor city spending.

Amid these unprecedented times, the resilience and adaptability of Lakewood residents and the city staff is both amazing and inspiring. Together, we look to the future with hope and optimism, knowing that Lakewood will continue to innovate and flourish in the face of such formidable obstacles.

Sincerely,

Kathleen E. Hodgson
City Manager



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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 30, 2021


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 \$10.4 million in reserves in 2022 in order to maintain general operations. At present, the city has the need to use reserves to provide for programs and infrastructure as outlined in the City Manager's Budget Message. Given the current level of reserves and the needs of the community, this is a special circumstance that appropriately warrants the use of the reserves. Since the adoption of the 2005 budget policies, the General Fund reserves has increased from \$8.8 million (11.9%) to \$41.4 million (36.5%) at year end 2020. With the funding of this 2022 budget, the General Fund reserves at year end 2022 are projected to be \$44.1 million (28.7%).

Sincerely,



Kathleen E. Hodgson
City Manager



COMMUNITY PROFILE

Bustling at the base of the Rocky Mountains, Lakewood is part of the Denver Metropolitan area. 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 7,100 acres of parkland and over 150,000 residents, the City has one of the highest ratios of parks and recreation facilities per capita in the country.



Sunset Park

From the Lakewood Civic Center, residents can see the sun gleaming off the gold dome of the Colorado State Capitol in nearby Denver to the east, or off the year-round snowfields of 14,258-foot Mt. Evans 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 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 auditorium for local plays and musical events, as well as an art gallery showcasing a variety of exhibits.

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 received national recognition for its environmentally sensitive design. Fox Hollow provides play for golfers of all abilities on 27 challenging holes. The City opened the Homestead Golf Course in 2002. This course provides fantastic views and is very beautiful and challenging for golfers of all abilities. The Homestead is also handicapped accessible and both courses offer a very enjoyable golfing experience.



Fox Hollow Golf Course

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.



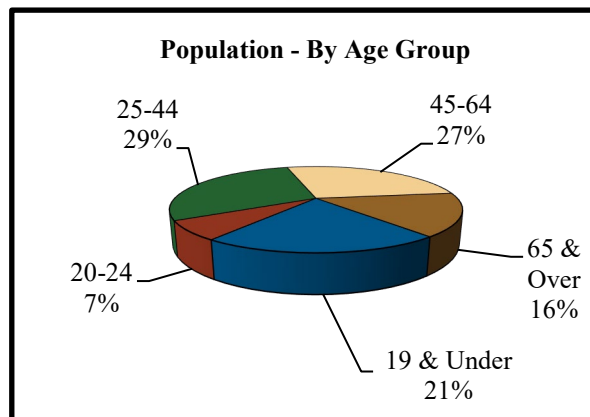
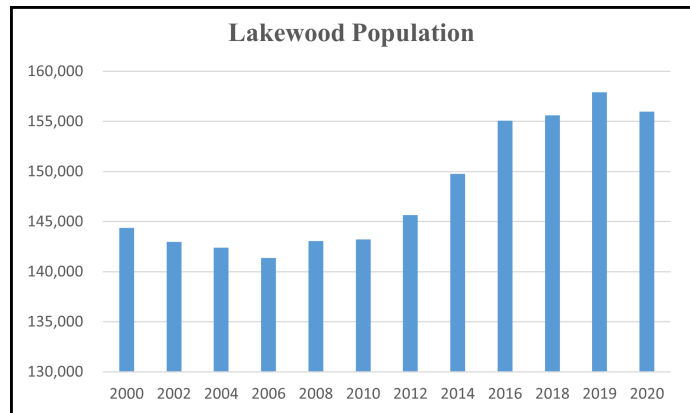


DEMOGRAPHICS

Lakewood Population Forecasts and Growth Rate

	2000	2010	2020	2030	2040	2050	% Change 2000-2010
Lakewood	144,390	143,209	157,636	N/A	N/A	N/A	-0.82%
Jefferson County	526,716	535,648	596,329	652,540	685,641	697,449	1.70%
Denver Metro Area	2,144,968	2,502,257	3,004,732	3,431,743	3,797,001	4,066,803	16.66%
Colorado	4,338,801	5,049,935	5,945,319	6,912,413	7,802,047	8,541,540	16.39%

Source: Colorado Department of Local Affairs



Source: U.S. Census Bureau, 2013-2017
American Community Survey





Diversity



White	87.8%
Black or African American	1.4%
American Indian and Alaska Native	0.8%
Asian	3.6%
Some Other Race	2.8%
More Than One Race	3.4%
Hispanic or Latino	23.0%
Not Hispanic or Latino	77.0%

Source: U.S. Census Bureau, 2015-2019
American Community Survey

Educational Attainment

Population 25 Years and Older	Number	Percent
High School Graduate	25,592	22.8%
Some College, No Degree	23,916	21.3%
Associate's Degree	8,002	7.1%
Bachelor's Degree	30,2754	27.0%
Graduate or Professional Degree	15,612	13.9%
Percent High School Graduate or Higher		92.2%
Percent Bachelor's Degree or Higher		30.9%

Source: U.S. Census Bureau, 2015-2019 American Community Survey

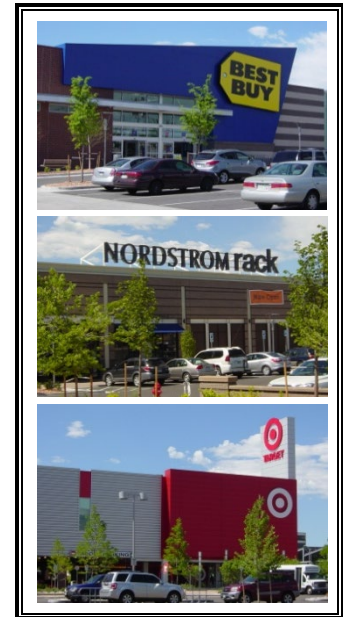




Employment by Industry

<i>Industry</i>	<i>Number</i>	<i>Percent</i>
Agriculture, Forestry, Fishing, Hunting, Mining	1,780	2.1%
Construction	6,843	7.9%
Manufacturing	5,541	6.4%
Wholesale Trade	1,779	2.1%
Retail Trade	9,840	11.4%
Transportation, Warehousing, Utilities	3,252	3.8%
Information	2,115	2.4%
Finance, Insurance, Real Estate, Rental & Leasing	6,579	7.6%
Professional, Scientific, Management, Administrative, Waste Management Services	12,908	14.9%
Educational Services, Health Care, Social Assistance	17,335	20.1%
Arts, Entertainment, Recreation, Accommodation, Food Services	9,454	10.9%
Other Services, Except Public Administration	4,515	5.2%
Public Administration	4,441	5.1%

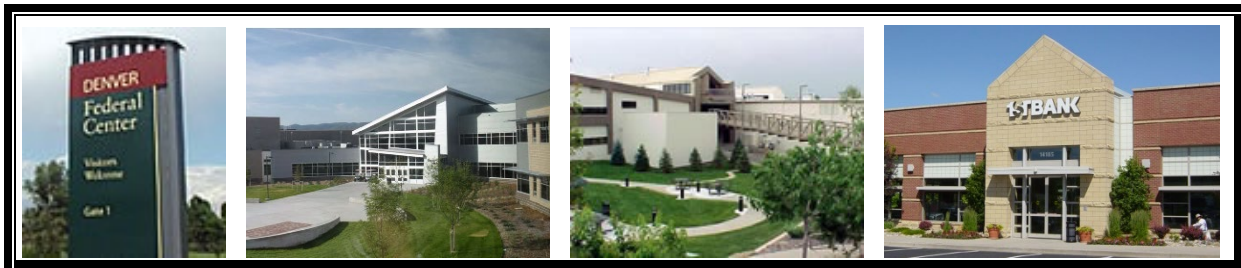
Source: U.S. Census Bureau, 2015-2019 American Community Survey



Major Employers in Lakewood (2021) With 250 Employees or More

<i>Company</i>	<i>Product/Service</i>	<i>Employment</i>
Denver Federal Center	Federal Government	8,000
Jefferson County R-1 School District	Education	3,700
Terumo BCT	Medical Devices	2,325
St. Anthony Medical Campus	Medical	2,000
State of Colorado	State Government	2,600
FirstBank of Colorado	Financial Services	1,485
HomeAdvisor, Inc	Online Referral	1,000
City of Lakewood	Municipal Government	815
Colorado Christian University	Education	522
West Metro Fire Rescue	Fire Department	435
Red Rocks Community College	Education	380
Integer Group	Marketing	225
Tall Grass	Energy	300
Kaiser Permanente	Medical	250

Source: City of Lakewood, Economic Development, March 2021





ECONOMICS

Principal Property Taxpayers

<i>Taxpayer</i>	<i>Taxable Assessed Value</i>	<i>Percentage of Total City Assessed Value</i>
Public Service Co of Colorado	\$45,509,453	1.69%
Belmar Commercial Owner LP	41,318,987	1.74%
Colorado Mills Mall Limited Partnership	36,506,219	1.54%
Terumo BCT Inc	29,461,499	1.24%
Lakewood MOB LLC	22,048,929	0.93%
Qwest Corp.	14,320,510	0.60%
Lakewood City Commons LP	8,899,114	0.38%
BR CWS Lakewood LLC	8,786,123	0.37%
WalMart Real Estate Business Trust	8,183,317	0.34%
Target Corporation	7,784,299	0.33%

Source: Jefferson County Assessor's Office



**MILL LEVIES:
2020 TAXES
PAYABLE IN 2021**

Jefferson County
23.332 mills

Jefferson County Schools
47.075 mills

West Metro Fire District
12.539 mills

Urban Drainage/
Flood Control Dist.
0.900 mills

CITY OF LAKEWOOD
4.711 mills



**Council for Community and Economic Research
Cost of Living Index, 2020**

<i>City</i>	<i>Com- posite Index</i>	<i>Grocery</i>	<i>Housing</i>	<i>Utilities</i>	<i>Transportation</i>	<i>Health Care</i>	<i>Misc. Goods & Services</i>
Houston, TX	95.2	92	85.3	111.4	95.3	98.4	99.5
Phoenix, AZ	102.3	98.7	111.4	106.6	106.0	89.8	96.1
Atlanta, GA	101.1	105.0	102.8	84.7	102.0	102.0	102.3
Salt Lake City, UT	102.2	99.8	106.2	90.2	113.0	99.3	100.7
Dallas, TX	107.7	99.9	115.9	108.0	93.2	113.8	107.1
Denver, CO	113.4	95.0	138.5	79.8	113.1	100.2	111.5
Chicago, IL	123.9	107.2	163.0	92.7	113.6	98.9	113.9
Portland, OR	133.7	112.6	181.3	89.1	129.2	116.3	119.6
Boston, MA	150.0	113.2	224.4	122.3	108.5	120.6	127.4
Seattle, WA	156.8	127.7	232.7	109.4	140.8	127.6	128.9
San Francisco, CA	194.0	130.5	357.1	137.9	148.3	124.7	125.9

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).



Median Household Income:

Lakewood	\$66,740
Jefferson County	\$82,986
Denver Metro Area	\$79,664
Colorado	\$72,331
United States	\$62,843

Source: U.S. Census Bureau, 2015-2019 American Community Survey

Housing Costs in Lakewood:

Average Home Value (owner-occupied):	\$456,460
Average Monthly Gross Rental Rate:	\$1,498

Source: U.S. Census Bureau, 2015-2019 American Community Survey

MORE ABOUT LAKEWOOD...

Altitude:	5,375 feet above sea level
Precipitation*:	16.49 inches per year
Snowfall*:	53.6 inches per year
Area in Square Miles:	44.66
Miles of Streets:	543
Number of Street Lights:	8,000
Number of Parks:	111 parks with 7,240 acres
Number of Schools:	39
Number of Students K-12:	19,715
Fire Districts:	West Metro Fire Protection District (7 Stations located in Lakewood) Pleasant View Metropolitan Fire District (No Stations in Lakewood)

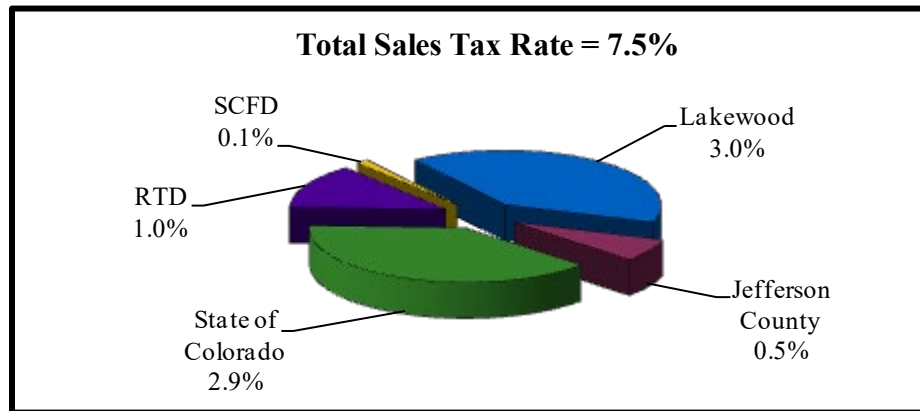
*Source: Colorado Climate Center, Colorado State University

County Libraries within Lakewood:

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

Source: Jefferson County Library, 2018





*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
Arvada	3.46
Aurora	3.75
Boulder	3.86
Brighton	3.75
Broomfield	4.15
Castle Rock	4.00
Centennial	2.50
Cherry Hills Village	3.50
Colorado Springs	3.12
Commerce City	4.50
Denver	4.00
Edgewater	3.50
Englewood	3.50
Federal Heights	4.00
Fort Collins	3.85
Glendale	3.75
Golden	3.00

City	Sales Tax Rate
Greeley	4.11
Greenwood Village	3.00
Lafayette	3.50
Lakewood	3.00
Littleton	3.00
Lone Tree	1.8125
Longmont	3.53
Louisville	3.65
Loveland	3.00
Morrison	3.75
Northglenn	4.00
Parker	3.00
Sheridan	3.50
Superior	3.46
Thornton	3.75
Westminster	3.85
Wheat Ridge	3.50

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 870 authorized regular full-time positions (exempt and non-exempt) for 2022. 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 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 16 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 11.8% of the salary to the plan and employees are required to contribute 9.8% 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 2022, the City began contributing 2% 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 11.8% of base salary. The mandatory employee contribution is 9.8% of their salary. Employees may voluntarily contribute additional monies. Lakewood also provides benefits from the Duty Death & Disability Trust for each sworn police personnel who incur disability or death by reason of service. This benefit is for a maximum of eight years and begins after any benefit from the City's long-term disability benefit ceases. The benefit is 60% of the sworn police personnel's salary at the time they became disabled. The City currently contributes to the fund at a rate of .72% of salary for sworn personnel. All sworn police personnel employed by the City make a \$10 per pay period contribution.

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



2022 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 activities 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.



2022 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 Governmental Finance Officers Association (GFOA). Two sources, Governmental Accounting, Auditing, and Financial Reporting (GAAFR) and the Governmental 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.



2022 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.



2022 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.



2022 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.

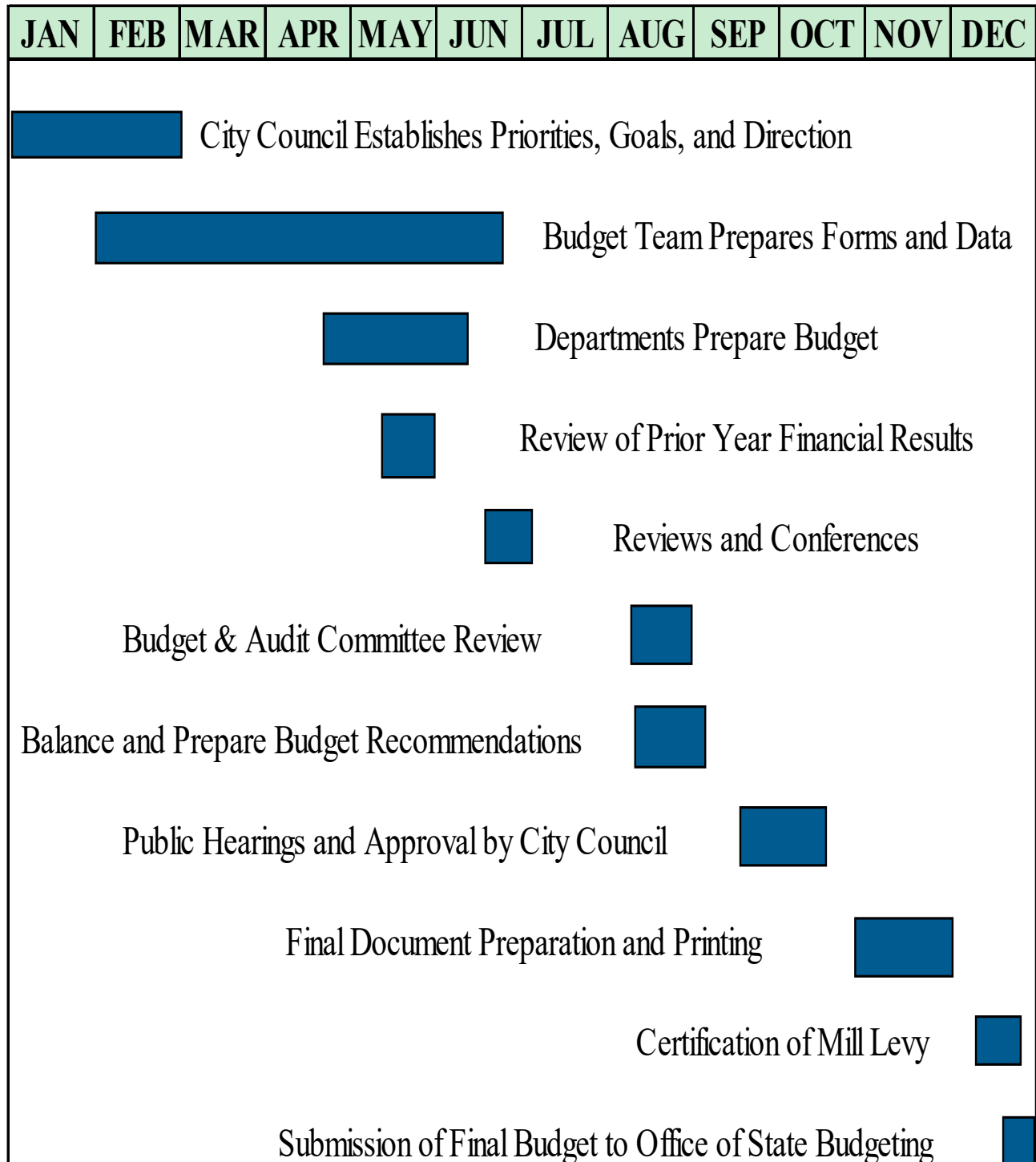
The City's financial and management policies guide the preparation of the budget. A budget team composed of the Council's Budget and Audit Committee, City Manager, Director of Finance, various accounting personnel, and other staff develop guidelines that are consistent with the budget and financial policies.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



2022 BUDGET AND FINANCIAL POLICIES (CONTINUED)

BUDGET PREPARATION SCHEDULE

The following schedule outlines the timeframe for budget preparation:



**2022 BUDGET AND FINANCIAL POLICIES (CONTINUED)****SCHEDULE FOR PREPARATION OF THE 2022 ANNUAL BUDGET**

2022 DATE	RESPONSIBLE PARTY	REQUIRED ACTIVITY	REQUIREMENT REFERENCE
Feb 15-16	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 20	City Manager / City Council	City Council Study Session to review Proposed 2022 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 2022 Budget Document	Colorado Revised Statute Section 29- 1-103
Oct 11	City Manager / Finance / City Council	First Reading and Public Hearing on the Proposed 2022 Budget and 2021 Mill Levy Ordinance	City Charter Article XII, 12-4
Oct 25	City Manager / Finance / City Council	Second Reading and Public Hearing on the Proposed 2022 Budget and 2021 Mill Levy Ordinance	City Charter Article XII, 12-4
Dec 4	Finance	Certify 2021 Tax Mill Levy with Jefferson County	Colorado Revised Statute Section 29- 1-301
Dec 20	Finance	Submit the 2022 Budget Document to GFOA for Award Program and Certify the 2022 Budget to State of Colorado	Colorado Revised Statute Section 29- 1-103



2022 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. None of these trust and agency funds are required to be budgeted, but rather, operate in accordance with the trust.



2022 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, Employee Relations, Finance, Information Technology, Municipal Court, Planning, Police, and Public Works.



2022 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.



2022 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 exceeding 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 nonspendable, restricted, committed, assigned, or unassigned.

Fund Balance Classifications

- ❖ **Nonspendable 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.



2022 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.



2022 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.



2022 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.



2022 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.



2022 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:



2022 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.



2022 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.

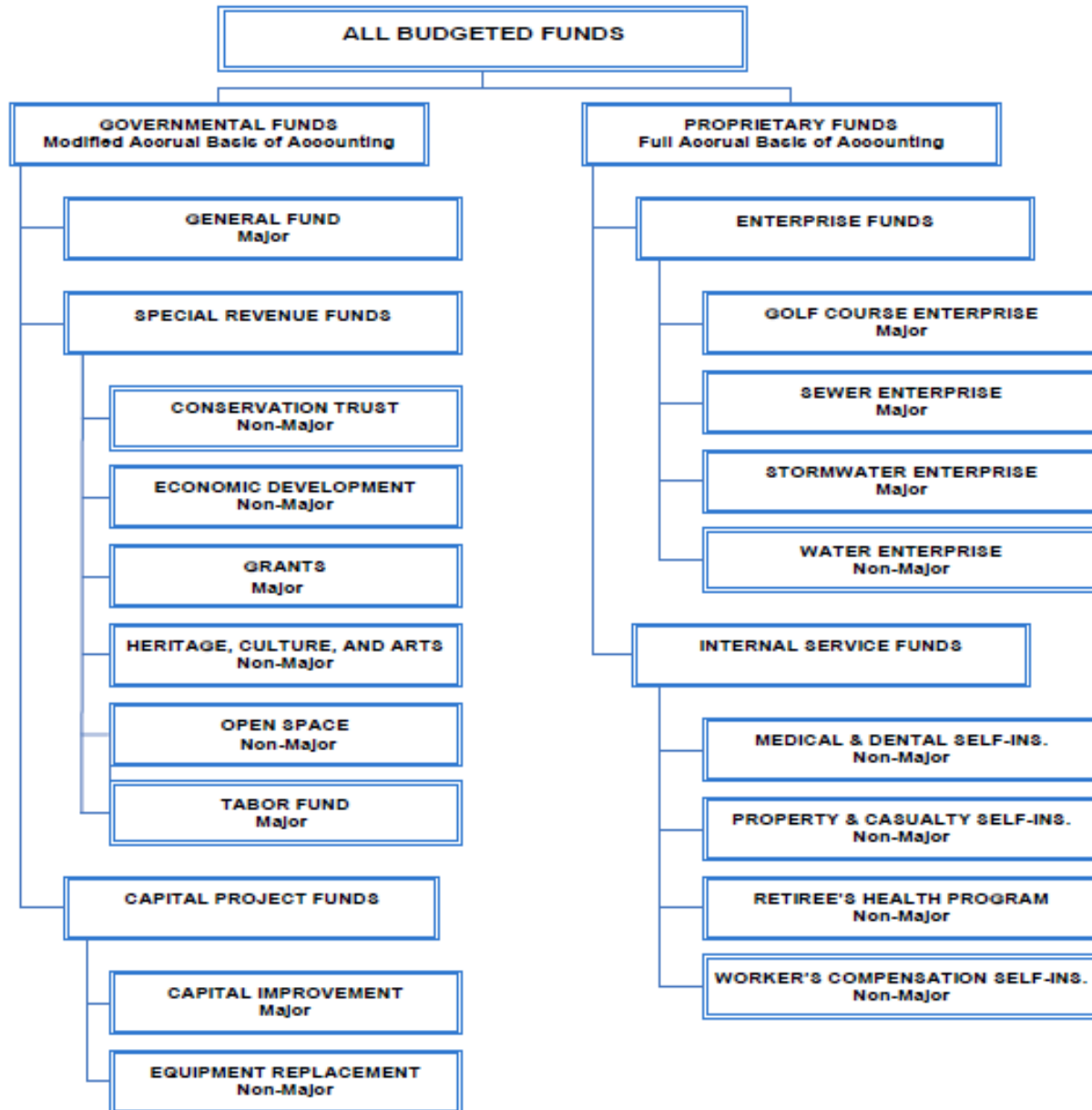


BUDGET OVERVIEW



CITY FUNDS

Fund Organization for the 2022 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

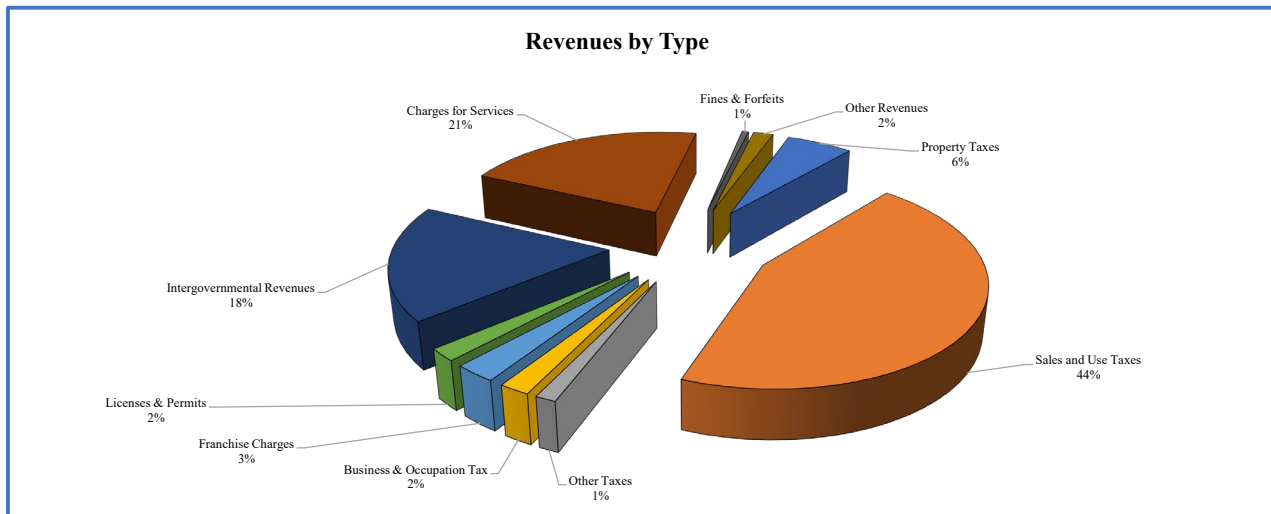
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Total All Funds				
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Property Tax	\$ 11,888,221	\$ 11,773,137	\$ 11,903,528	\$ 12,740,069
Sales Tax	73,187,947	75,091,569	78,670,410	79,128,084
General Use Tax	4,334,381	3,937,822	5,261,618	5,640,692
Building Material Use Tax	5,537,945	3,383,748	4,459,017	4,676,267
Motor Vehicle Use Tax	7,583,797	7,079,926	7,779,391	7,980,030
Specific Ownership Tax	948,174	818,322	968,837	1,030,286
Tobacco Products Tax	371,894	291,104	30,962	-
Business & Occupation Tax	3,861,558	3,072,798	4,064,924	4,278,999
Franchise Charges & Other Taxes	5,985,637	6,155,953	5,973,993	5,954,405
Hotel Accommodation Tax	940,424	1,114,266	1,843,336	1,878,010
Licenses & Permits	4,111,662	2,998,324	4,191,525	4,240,238
Intergovernmental Revenue	39,747,865	35,334,253	72,149,818	39,669,273
Charges for Services	41,897,880	46,529,233	45,442,825	46,405,483
Fines & Forfeits	1,339,908	1,522,774	1,287,106	1,287,106
Investment Income	3,883,850	1,054,790	1,880,271	1,803,768
TABOR Refund	-	-	-	-
All Other Revenues	4,951,100	1,672,245	2,875,892	2,047,342
Total Revenues	210,572,244	201,830,264	248,783,453	218,760,052
EXPENDITURES				
Mayor and City Council	571,817	498,353	559,311	570,954
City Manager's Office	2,723,057	3,548,829	4,124,911	4,121,465
City Attorney's Office	2,134,598	1,738,825	1,806,299	2,103,627
City Clerk's Office	922,485	958,070	927,498	989,281
Community Resources	35,713,839	43,513,922	61,636,604	55,917,853
Finance	16,189,441	3,810,067	3,420,802	3,698,839
Human Resources	1,161,107	1,176,992	1,184,447	1,397,740
Information Technology	7,751,833	6,697,228	7,631,725	12,718,852
Municipal Court	3,934,551	3,865,157	3,938,714	4,035,089
Planning	3,719,367	4,669,155	21,725,269	6,241,529
Police	51,871,118	58,046,029	59,489,844	61,011,730
Public Works	42,755,599	63,080,334	73,598,686	58,784,877
Non-Departmental	22,417,073	25,249,080	26,248,305	25,507,646
Total Expenditures	191,865,883	216,852,042	266,292,415	237,099,482
OTHER FINANCING SOURCES (USES)				
Capital Lease	-	-	-	-
Operating Transfers In	9,291,463	8,300,000	9,004,947	28,152,481
Operating Transfers Out	(9,291,463)	(8,300,000)	(9,004,947)	(28,152,481)
Total Other Financing Sources (Uses)	-	-	-	-
Excess (Deficiency) of Financial Sources over Financial Uses	18,706,361	(15,021,778)	(17,508,963)	(18,339,430)
FUND BALANCES/NET POSITION, BEGINNING OF YEAR	162,544,674	118,502,746	181,251,035	163,742,072
FUND BALANCES/NET POSITION, END OF YEAR	181,251,035	103,480,968	163,742,072	145,402,642



CITY REVENUES SUMMARY BY ALL FUND TYPES 2022 BUDGET

Revenues	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
Property Tax	12,740,069	-	-	-	-	12,740,069
Sales Tax	66,492,969	-	12,635,115	-	-	79,128,084
General Use Tax	4,729,001	-	911,691	-	-	5,640,692
Building Materials Use Tax	3,919,434	-	756,833	-	-	4,676,267
Motor Vehicle Use Tax	6,650,025	-	1,330,005	-	-	7,980,030
Specific Ownership Tax	1,030,286	-	-	-	-	1,030,286
Tobacco Products Tax	-	-	-	-	-	-
Business & Occupation Tax	4,278,999	-	-	-	-	4,278,999
Franchise Charges & Other Taxes	5,954,405	-	-	-	-	5,954,405
Hotel Accomodation Tax	-	1,878,010	-	-	-	1,878,010
Licenses & Permits	4,240,238	-	-	-	-	4,240,238
Intergovernmental Revenues	16,739,136	20,269,409	2,660,728	-	-	39,669,273
Charges for Services	10,775,445	1,587,245	2,317,989	17,603,260	14,121,544	46,405,483
Fines & Forfeits	1,287,106	-	-	-	-	1,287,106
Investment Income	895,200	233,476	415,392	156,700	103,000	1,803,768
TABOR Refund	-	-	-	-	-	-
All Other Revenues	550,892	721,450	200,000	550,000	25,000	2,047,342
Total Revenues	\$ 140,283,205	\$ 24,689,590	\$ 21,227,753	\$ 18,309,960	\$ 14,249,544	\$ 218,760,052
% of All Funds	64.1%	11.3%	9.7%	8.4%	6.5%	



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 and are monitored and updated as necessary. The City utilized the Colorado Legislative Council's Economics Staff's "Economic and Revenue Forecast" dated June 2021 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 2021 and 2022 used in forecasting:

Year	2021	2022
Colorado Legislative Council	3.1%	2.0%
Governor's Office of State Planning & Budgeting	2.0%	2.0%

The 2021 revised revenue budget for all funds increased by 22.6% over the 2021 original budget primarily due to significant grants received in 2021 and increases in sales & use taxes and building permit revenues.

For 2022, revenues are forecasted to decrease by 12.3% over the 2021 revised budget due to the non-recurring grants received in 2021. Overall revenues are projected to change as follows:

Year	2021R	2022	2023	2024	2025	2026
Revenue Increase / (Decrease)	23.3%	(12.1%)	(5.2%)	1.7%	1.1%	1.8%

TABOR (Taxpayers' Bill of Rights)

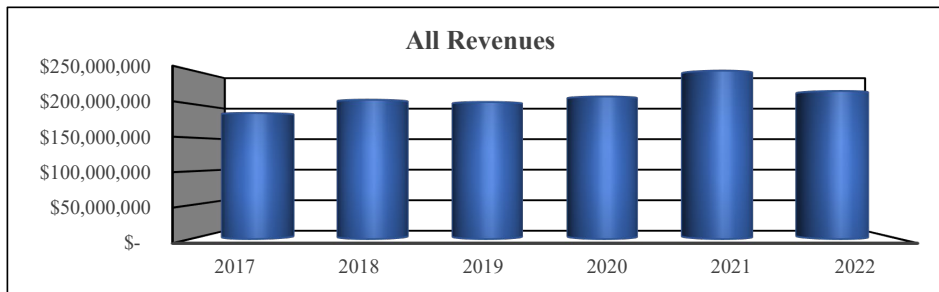
Prior to 2017, a substantial portion of the City's revenues were limited by the Taxpayers Bill of Rights. Certain revenues were limited to growth by an amount equal to the prior year's CPI plus local growth with any amount above the TABOR limit subject to refunding. In November 2018, Lakewood voters 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 2022 Budget. Intergovernmental revenues continue to be the most volatile of the revenue types.



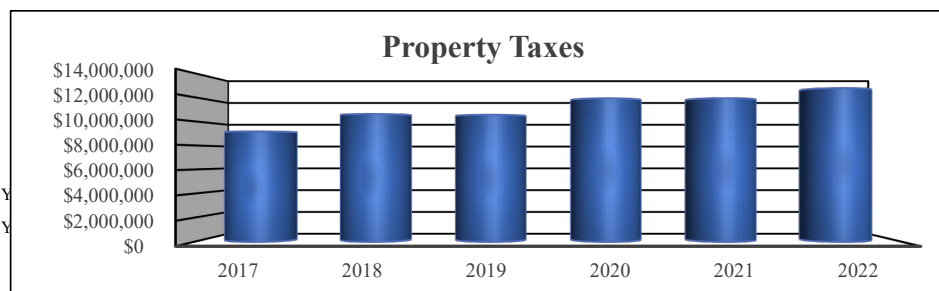
Year	All Revenues	% Chg
2017	\$ 186,203,742	
2018	\$ 205,803,614	10.53%
2019	\$ 202,494,526	-1.61%
2020	\$ 210,572,244	3.99%
2021	\$ 248,783,453	18.15%
2022	\$ 218,760,052	-12.07%

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

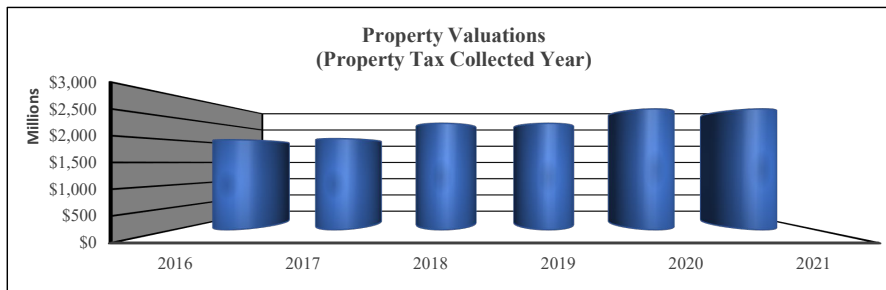
Property Tax - property taxes are levied on December 31, and attached as an enforceable lien on property as of January 1. Taxes are due January 1 and are payable February 28 and June 15, if paid in installments, or April 30 if paid with a single payment. Taxes are delinquent, if not paid, as of August 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 2022 will remain at 4.711 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 2021 and 2022 based on assessed valuations as determined by Jefferson County and applying the City's current mill levy rate. Property tax specific forecasting was used to budget the Property Taxes for 2022 through 2026 using historical data and current economic events and assumed to grow at a rate of 7% bi-annually. Estimated Revenues for 2022 are \$12,740,069



Year	Property Taxes	% Chg
2017	\$ 9,150,515	
2018	\$ 10,599,836	15.84%
2019	\$ 10,529,868	-0.66%
2020	\$ 11,888,221	12.90%
2021	\$ 11,903,528	0.13%
2022	\$ 12,740,069	7.03%

**Revenue Overview (continued)**

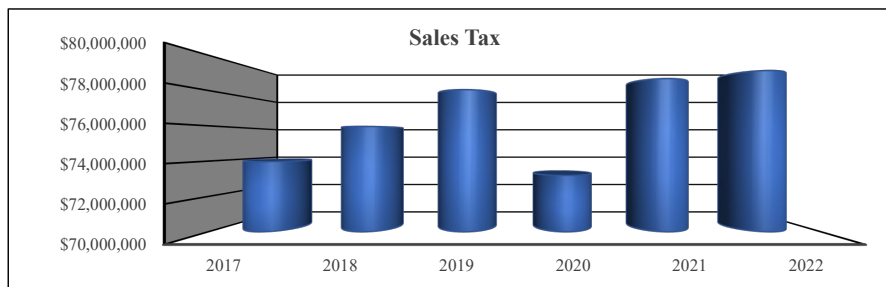
Year	Property Assessed Valuations	% Chg
2016	\$ 2,007,134,737	
2017	\$ 2,030,900,445	1.18%
2018	\$ 2,372,109,412	16.80%
2019	\$ 2,371,538,875	-0.02%
2020	\$ 2,693,194,744	13.56%
2021	\$ 2,693,978,011	0.03%

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 36.4% of the City's 2022 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 local buying habits are starting to change and local sales tax is starting to grow at a slower pace that previously experienced as we emerge from the pandemic.

Sales taxes are forecasted using CPI, local growth and sales tax specific forecasting, for the 2021 revised budget. Revenues are forecasted to rise in 2022 following the pandemic related declines impacting 2020 and recovery in 2021. 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 2021, sales taxes are expected to rebound from the pandemic at a rate of 7.4% however expected to grow on average, less than 1% per year in 2022 and in to the future. Estimated revenues for 2022 are \$79,128,084



Year	Sales Taxes	% Chg
2017	\$ 73,968,047	
2018	\$ 75,962,721	2.70%
2019	\$ 78,045,907	2.74%
2020	\$ 73,187,947	-6.22%
2021	\$ 78,670,410	7.49%
2022	\$ 79,128,084	0.58%

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 2022 make up 8.5% of the City's revenues.

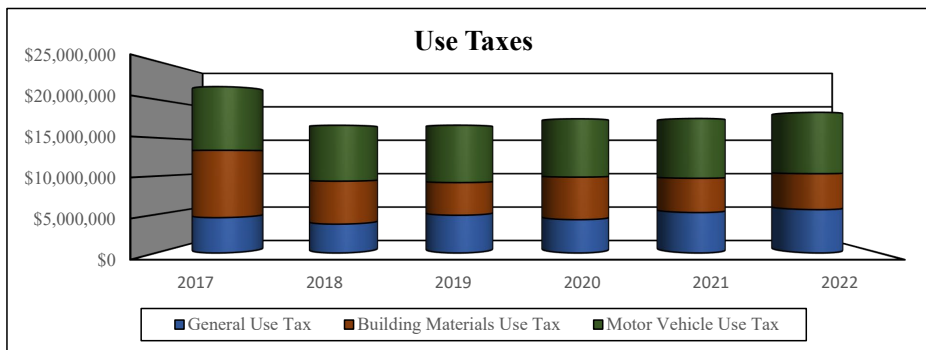
General Use Tax for 2021 is forecasted to increase 21.4% from 2020 actual revenues collected due to recovery from the pandemic.

General Use Tax for 2022 to 2026 is forecasted to grow at 3.6%.

Building Materials Use Tax is expected to decrease 3.6% for 2021 revised over the 2020 actual based on current year-to-date activity and a large residential project in 2020. The building material use tax for 2022 to 2026 is forecasted to grow at 4.9%.

Motor Vehicle Use Tax for 2021 is forecasted to increase 2.6% from the 2020 actual revenue based on current year-to-date activity. Motor vehicle use tax for 2022 to 2026 is forecasted to grow at 2.6%.

Estimated revenues of the combined 3 use taxes above for 2021 are \$17,500,026.



Year	Use Taxes	% Chg
2017	\$ 21,644,850	
2018	\$ 16,615,798	-23.23%
2019	\$ 16,626,626	0.07%
2020	\$ 17,456,123	4.99%
2021	\$ 17,500,026	0.25%
2022	\$ 18,296,989	4.55%

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 2.2% for 2021 revised from levels actually received in 2020. This change is largely based on current year activity. Specific ownership tax will increase 18.4% bi-annually from 2022 to 2026. The Specific Ownership Tax estimated for 2022 is \$1,030,286.



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 2021 is forecasted to increase 5.3% from 2020 actual collections based on current year activity. Business and occupation tax is expected to increase 5.3% from 2022 through 2026. Revenues for 2022 are estimated to be \$4,064,924.

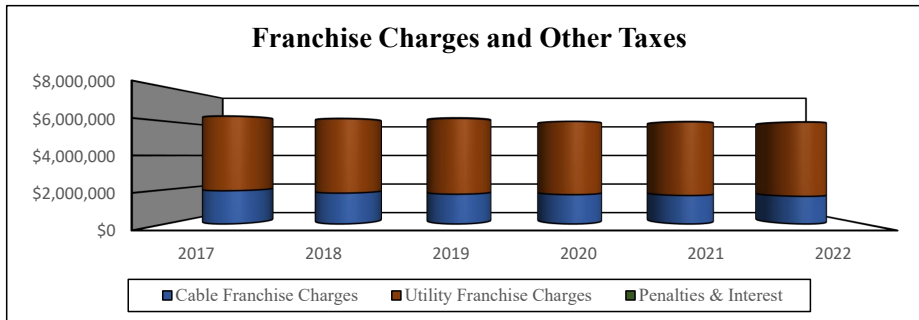
Franchise Charges - The City maintains two specific franchise charges, Cable Television Franchise Charge and Gas/Electric Franchise Charges:

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 2021 are forecasted to decrease 2.9% over 2020 actuals based on current collections. This revenue is forecasted to decline 2.9% from 2022 through 2026. Revenues for 2022 are estimated to be \$1,610,088.

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 2021 is forecasted to increase 0.7% from 2020 actuals given current collections. The revenue is forecast to increase 0.7% from 2022 through 2026. Revenues for 2022 are estimated to be \$4,332,396.



Revenue Overview (continued)

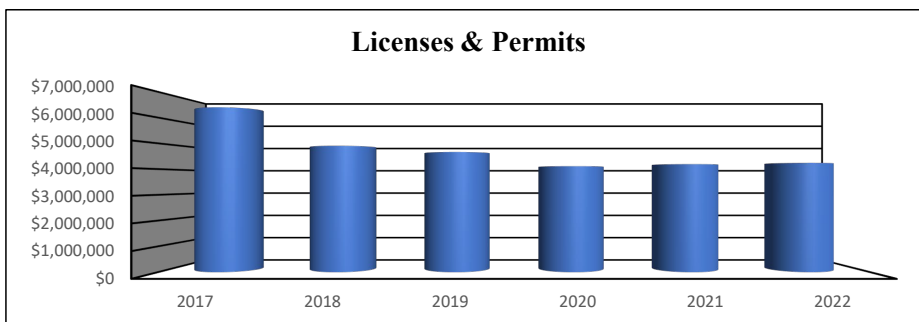


Year	Franchise	% Chg
2017	\$ 6,300,349	
2018	\$ 6,158,515	-2.25%
2019	\$ 6,188,923	0.49%
2020	\$ 5,985,637	-3.28%
2021	\$ 5,973,993	-0.19%
2022	\$ 5,954,405	-0.33%

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 2021 is forecasted to increase 96% from 2020 Actual collections due to post pandemic recovery of the hotel industry. The forecast for 2022-2026 predicts annual increases of 1.2% per year. Revenues for 2022 are estimated at \$1,878,010.

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	Licenses & Permits	% Chg
2017	\$ 6,395,758	
2018	\$ 4,902,432	-23.35%
2019	\$ 4,661,369	-4.92%
2020	\$ 4,111,662	-11.79%
2021	\$ 4,191,525	1.94%
2022	\$ 4,240,238	1.16%

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 2021 are expected to decrease 18% over 2020 Actuals based on year to date collections and trends. For 2022, revenues are expected to increase 4%. This revenue is expected to remain flat from 2023 through 2026. Estimated revenues for 2022 are \$314,733.

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 2021 are forecasted to decrease 33.0% from 2020 actual collections. Revenues are expected to remain flat through 2026. Estimated revenues for 2022 are \$2,702,262.

Public Way Permits – Public Way Permits are forecasted to increase 0.9% for 2021 from the 2020 actual collections. This revenue is forecasted to increase 0.9% in 2022 through 2026. Estimated revenues for 2022 are \$353,377.

Intergovernmental Revenues:

Conservation Trust (Lottery) Proceeds – Municipal lottery proceeds are based on the current population estimates prepared by the Division of Local Government. Funds can only be used for the acquisition, development, and maintenance of new conservation sites, or for capital improvements, or maintenance of recreational purposes on any public site.

Lottery Proceeds are forecasted for 2021 to remain flat to 2020 receipts. Revenues for 2022-2026 are forecasted to remain unchanged from the 2021 estimate of \$1,600,000.

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 2021 is forecasted to increase 3.5% from 2020 actual collection levels. Revenues for 2022 are forecast to increase 3.5% and continue to grow at that rate through 2026. 2022 Revenues are estimated at \$1,508,284.

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 2022 is forecasted to increase 59% from 2020 actual revenues collected. In 2022 revenue is forecasted to decrease 17% and remain unchanged through 2026. The 2022 Highway user's tax is estimated to be \$3,638,783.



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 2021 reflect a 7% increase from 2020 actuals based on current year activity and remain unchanged for 2022 through 2020 forecasts. Estimated revenues for 2020 are \$1,100,013.

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.

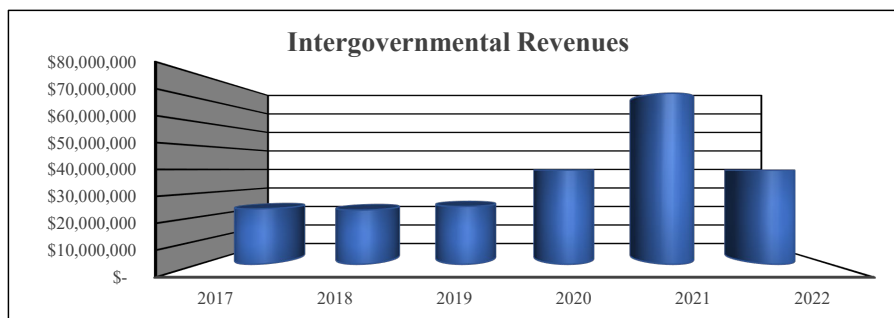
Jefferson County Open Space Attributable Share for 2021 is forecasted to decrease 5.7% over 2020 actuals. A 2.2 percent increase is forecasted for 2022 through 2026 based on information derived from the County. The forecasted change in revenues is different from the City's forecasted sales tax revenue because the countywide tax base is broader in nature and anticipates population growth. The City's anticipated share for 2022 is \$6,436,080.

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 2021 are expected to increase 1.1% over 2020 actuals and are forecasted to increase 1.1% in 2022 through 2026. The City anticipates \$528,817 for motor vehicle registration fees for 2022.

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 2021, grant revenues are expected to increase 98.2% over 2020 actuals and are forecasted to decline 77.1% in 2022. The City anticipates \$9,192,535 of grant revenues for 2022.



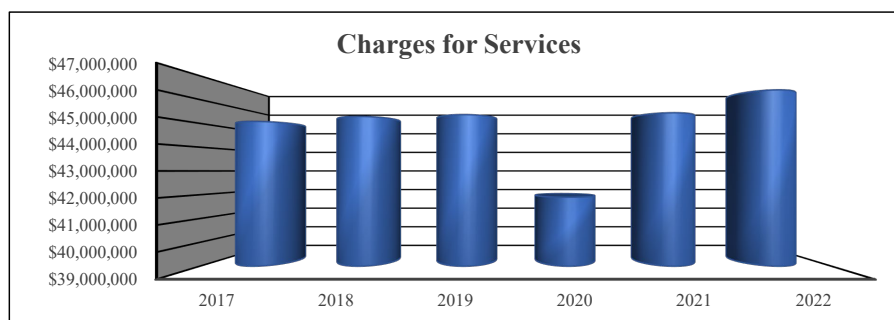
Revenue Overview (continued)



Year	Intergovernmental Revenues	% Chg
2017	\$ 23,337,474	
2018	\$ 22,835,976	-2.15%
2019	\$ 24,362,161	6.68%
2020	\$ 39,747,865	63.15%
2021	\$ 72,149,818	81.52%
2022	\$ 39,669,273	-45.02%

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 are forecasted to increase 8.46% for 2021 based on the current year’s activity and relevant business events. An increase of 8.5% is forecasted for 2022. Estimated revenues for 2022 are \$46,405,483. For this strategic forecast for 2023 through 2026 the City expects revenues to grow with general inflation.



Year	Charges for Services	% Chg
2017	\$ 45,080,924	
2018	\$ 45,288,509	0.46%
2019	\$ 45,364,946	0.17%
2020	\$ 41,897,880	-7.64%
2021	\$ 45,442,825	8.46%
2022	\$ 46,405,483	2.12%

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 2021 based on current year activity and are forecasted to decrease 3.9% under 2020 actuals. They are forecasted to remain constant through 2026. For 2022, \$1,287,106 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 2022 is \$1,803,768

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 2021 through 2026. Estimated revenues for 2022 are \$2,047,347.



Federal, State, and Local Grant Revenues

Grant Title	2021 Revised	2022 Budget	Source
40 West ArtLine Framework plan	-	100,589	Federal
American Rescue Plan Act	10,790,533	10,790,533	Federal
BJA 2020 CESF - Fed	269,697	-	Federal
BWC Equipment	216,690	216,690	Federal
CDBG Block Grant Administration	2,321,838	2,615,188	Federal
Child & Adult Care Food Program	112,000	112,000	Federal
Early Head Start-Federal	196,284	207,437	Federal
Emergency Mgmt Perf Grants Federal	50,000	50,000	Federal
Emerg Mgmt Perform Grant-Federal (2)	78,692	-	Federal
EPA Brownfields Grant Federal	450,000	450,000	Federal
Federal Alameda Shared Use Path	349,800	-	Federal
Federal Bike Paths Alameda & W Rail	2,837,799	-	Federal
Federal Sheridan Blvd Sidewalks	1,879,716	-	Federal
FEMA - BCLP Federal	7,810	-	Federal
FTA 5310 Lakewood Rides Federal	60,000	20,000	Federal
Head Start American Rescue	131,615	131,615	Federal
Head Start COVID 19 (2)	33,107	33,107	Federal
Head Start Program	1,267,685	1,345,302	Federal
HIDTA Grant Federal	345,599	-	Federal
High Visibility Enforce - Federal	38,000	38,000	Federal
Homeless Outreach	178,632	178,774	Federal
Internet Crimes Against Children-Federal	20,000	10,000	Federal
JAG 2019 - Federal	104,000	101,000	Federal
JAG 2020 - Federal	98,372	111,963	Federal
Kipling Median North Of Hampden	506,822	-	Federal
Kipling Signals @ 8Th Pl & Fed Ctr Gate 1	733,259	-	Federal
Misc. Police Grants - Chief Of Police	39,000	39,000	Federal
Pedestrian Safety - Fed 1	70,000	70,000	Federal
Pending Grants-PW	1,000,000	1,000,000	Federal
Project Safe Neighborhoods-Fed	10,000	10,000	Federal
Safe Routes To School-Federal	790,470	-	Federal
Seatbelt Grant Federal	9,000	9,000	Federal
Speed Enforcement	82,987	95,794	Federal
Wadsworth & Morrison Intersection	4,994,962	-	Federal
West Colfax Pedest Safety Study	82,999	-	Federal
Subtotal of Federal Grant Revenues	\$ 30,157,367	\$ 17,735,992	

**Federal, State, and Local Grant Revenues (continued)**

Grant Title	2021 Revised	2022 Budget	Source
Auto Theft Task Force-State	2,957,565	2,984,547	State
Colfax Safety Project CDOT	10,000,000	-	State
Lakewood Leads	366,486	348,896	State
Leaf Grant-State	30,000	30,000	State
Peace Officers Mental Health	79,278	79,278	State
Pending Grants - PD	267,038	267,038	State
Planning Misc Grants-State	44,320	-	State
Post 2009-State	60,000	-	State
Post Grant-State	11,000	11,000	State
Revitalizing Main streets	135,000	135,000	State
State Faster Grants	1,380,704	-	State
State Pierce @ 17th Crosswalk/Beacon	50,000	-	State
Subtotal of State Grant Revenues	\$ 15,381,391	\$ 3,855,759	

40 West ArtLine Framework plan	-	20,911	Lakewood
Colfax Safety Project CDOT	2,500,000	-	Lakewood
Federal Alameda Shared Use Path	295,000	-	Lakewood
Federal Bike Paths Alameda & W Rail	825,000	-	Lakewood
Federal Sheridan Blvd Sidewalks	100,000	-	Lakewood
Kipling Median North Of Hampden	130,000	-	Lakewood
Kipling Signals @ 8Th Pl & Fed Ctr Gate 1	150,000	-	Lakewood
Misc. Police Grants - Chief Of Police	8,500	8,500	Lakewood
Revitalizing Main streets	15,000	15,000	Lakewood
Safe Routes To School-Federal	365,000	-	Lakewood
State Faster Grants	225,000	-	Lakewood
Wadsworth & Morrison Intersection	2,048,990	-	Lakewood
West Colfax Pedest Safety	10,579	-	Lakewood
Subtotal of Local Grant Revenues	\$ 6,673,069	\$ 44,411	

Total All Grant Revenues	\$ 52,211,827	\$ 21,636,162	
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Notes:

Refer to Glossary for acronym definitions

Grants can require City matched funding.



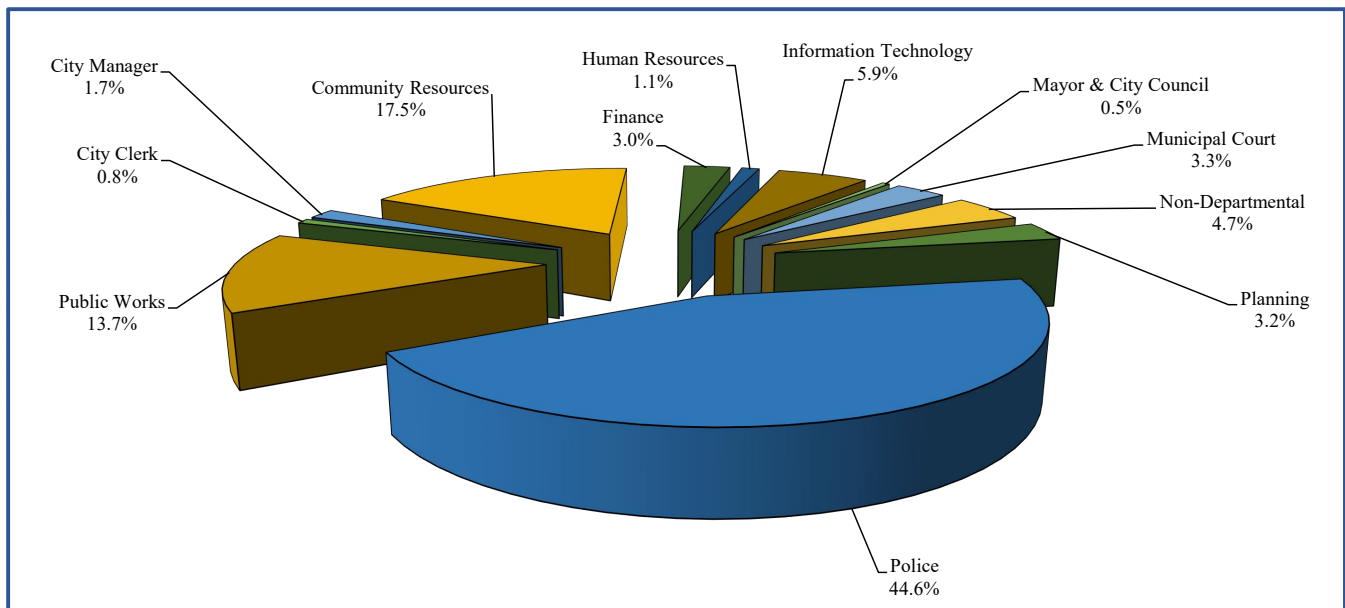
CITY EXPENSE BUDGET SUMMARY
BY ALL FUND TYPES, BY DEPARTMENT, AND BY PROGRAM
2022 BUDGET

City Department By Program	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
Mayor & City Council	570,954	-	-	-	-	570,954
City Manager's Office	2,085,080	1,936,385	100,000	-	-	4,121,465
City Management	1,055,692	-	-	-	-	1,055,692
Communications	1,029,388	-	100,000	-	-	1,129,388
Economic Development	-	1,936,385	-	-	-	1,936,385
Strategic Initiative	-	-	-	-	-	-
City Attorney's Office	2,103,627	-	-	-	-	
City Clerk's Office	989,281	-	-	-	-	
Community Resources	21,377,930	21,126,316	7,567,221	5,846,385	-	55,917,853
Community Resources Administration	1,523,345	-	-	-	-	1,523,345
Family Services	1,895,852	1,879,461	-	-	-	3,775,313
Golf Course Operations	-	-	-	5,846,385	-	5,846,385
Heritage, Culture & the Arts	-	3,227,433	-	-	-	3,227,433
Planning, Construction & Maintenance	5,110,145	11,359,028	7,467,221	-	-	23,936,394
Recreation	7,479,712	20,000	100,000	-	-	7,599,712
Park Operations	5,368,875	4,640,393	-	-	-	10,009,269
Finance	3,698,839	-	-	-	-	3,698,839
Finance Administration	771,068	-	-	-	-	771,068
Accounting	1,849,863	-	-	-	-	1,849,863
Property and Purchasing Services	-	-	-	-	-	-
Revenue Division	1,077,907	-	-	-	-	1,077,907
Human Resources	1,397,740	-	-	-	-	1,397,740
Information Technology	7,246,046	-	5,472,806	-	-	12,718,852
Municipal Court	4,035,089	-	-	-	-	4,035,089
Municipal Court Administration	398,342	-	-	-	-	398,342
Court Marshal	686,398	-	-	-	-	686,398
Judicial	680,439	-	-	-	-	680,439
Probation Services	875,431	-	-	-	-	875,431
Violations Bureau	1,394,481	-	-	-	-	1,394,481
Planning	3,874,576	2,293,953	73,000	-	-	6,241,529



CITY BUDGET SUMMARY **BY ALL FUND TYPES, BY DEPARTMENT, AND BY PROGRAM** **2022 BUDGET**

City Department By Program	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
Police	54,593,779	6,417,951	-	-	-	61,011,730
Office of the Chief of Police	6,303,498	337,671	-	-	-	6,641,169
Investigations	13,116,668	3,074,547	-	-	-	16,191,215
Patrol Services	25,976,258	2,370,506	-	-	-	28,346,765
Support Services	9,197,355	635,227	-	-	-	9,832,582
Public Works	16,737,036	1,663,559	23,466,238	16,918,045	-	58,784,877
Public Works Administration	396,093	1,000,000	-	-	-	1,396,093
Engineering	4,352,190	663,559	4,256,558	-	-	9,272,307
Fleet Management	3,941,142	-	4,090,587	-	-	8,031,729
Public Works Maintenance	4,032,525	-	12,064,880	-	-	16,097,405
Sewer Utility	-	-	-	6,395,560	-	6,395,560
Stormwater Management Utility	-	-	-	7,400,930	-	-
Traffic Engineering	4,015,087	-	3,054,212	-	-	-
Water Utility	-	-	-	3,121,555	-	-
Non-Departmental	5,750,722	-	2,095,139	80,500	17,581,286	25,507,646
Citywide Employee Benefits	1,322,000	-	-	80,500	220,000	1,622,500
Debt Obligations & Special Projects	3,346,872	-	2,095,139	-	-	5,442,011
Self-Insurance Funding	1,200,000	-	-	-	17,361,286	18,561,286
Total by Fund	\$ 124,460,700	\$ 33,438,162	\$ 38,774,404	\$ 22,844,930	\$ 17,581,286	\$ 237,099,482





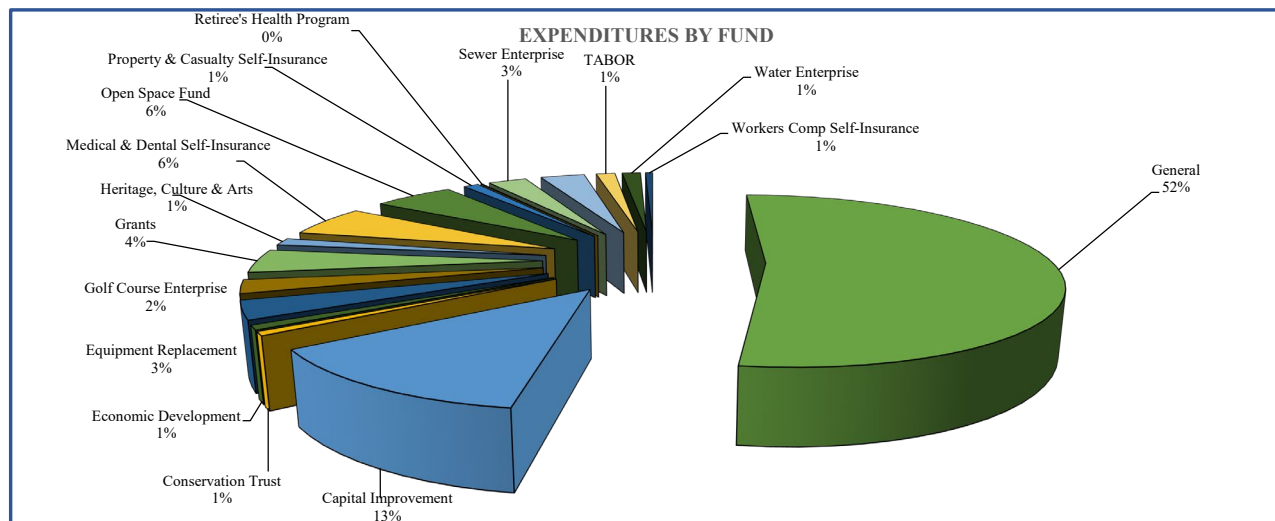
**FUNCTIONAL UNITS BY FUND
2022 BUDGET**

Department	Mayor and City Council	City Manager's Office	City Attorney's Office	City Clerk's Office	Community Resources	Finance
Fund						
General	\$ 570,954	\$ 2,085,080	\$ 2,103,627	\$ 989,281	\$ 21,377,930	\$ 3,698,839
Capital Improvement	-	-	-	-	7,467,221	-
Conservation Trust	-	-	-	-	1,570,600	-
Economic Development	-	1,936,385	-	-	-	-
Equipment Replacement	-	100,000	-	-	100,000	-
Golf Course Enterprise	-	-	-	-	5,846,385	-
Grants	-	-	-	-	1,899,461	-
Heritage, Culture & Arts	-	-	-	-	3,227,433	-
Medical & Dental Self-Insurance	-	-	-	-	-	-
Open Space	-	-	-	-	13,215,181	-
Property & Casualty Self-Insurance	-	-	-	-	-	-
Retiree's Health Program	-	-	-	-	-	-
Sewer Enterprise	-	-	-	-	-	-
Stormwater Enterprise	-	-	-	-	-	-
TABOR	-	-	-	-	1,213,640	-
Water Enterprise	-	-	-	-	-	-
Workers Comp Self-Insurance	-	-	-	-	-	-
Total	\$ 570,954	\$ 4,121,465	\$ 2,103,627	\$ 989,281	\$ 55,917,853	\$ 3,698,839



**FUNCTIONAL UNITS BY FUND
2022 BUDGET**

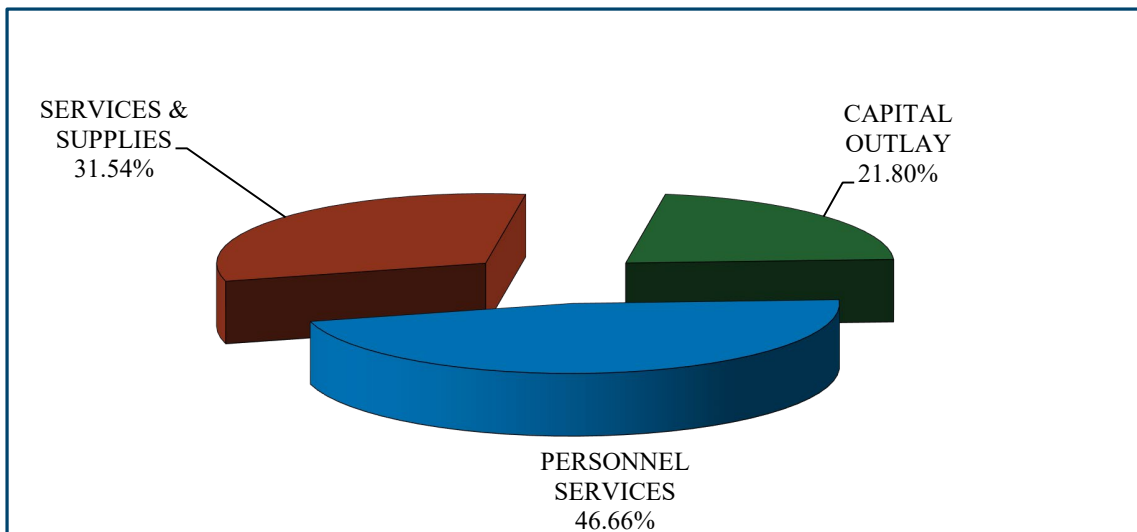
Human Resources	Information Technology	Municipal Court	Planning	Police	Public Works	Non-Departmental	Total
1,397,740	7,246,046	4,035,089	3,874,576	54,593,779	16,737,036	5,750,722	124,460,700
-	-	-	73,000	-	21,206,238	2,095,139	30,841,598
-	-	-	-	-	-	-	1,570,600
-	-	-	-	-	-	-	1,936,385
-	5,472,806	-	-	-	2,260,000	-	7,932,806
-	-	-	-	-	-	21,000	5,867,385
-	-	-	2,293,953	4,662,409	1,450,000	-	10,305,823
-	-	-	-	-	-	-	3,227,433
-	-	-	-	-	-	13,633,104	13,633,104
-	-	-	-	-	-	-	13,215,181
-	-	-	-	-	-	2,511,740	2,511,740
-	-	-	-	-	-	220,000	220,000
-	-	-	-	-	6,395,560	15,000	6,410,560
-	-	-	-	-	7,400,930	42,000	7,442,930
-	-	-	-	1,755,541	213,559	-	3,182,740
-	-	-	-	-	3,121,555	2,500	3,124,055
-	-	-	-	-	-	1,216,442	1,216,442
\$ 1,397,740	\$ 12,718,852	\$ 4,035,089	\$ 6,241,529	\$ 61,011,730	\$ 58,784,877	\$ 25,507,646	\$ 237,099,482





**ALL FUNDS - SUMMARY OF EXPENDITURES BY CLASSIFICATION
2022 BUDGET**

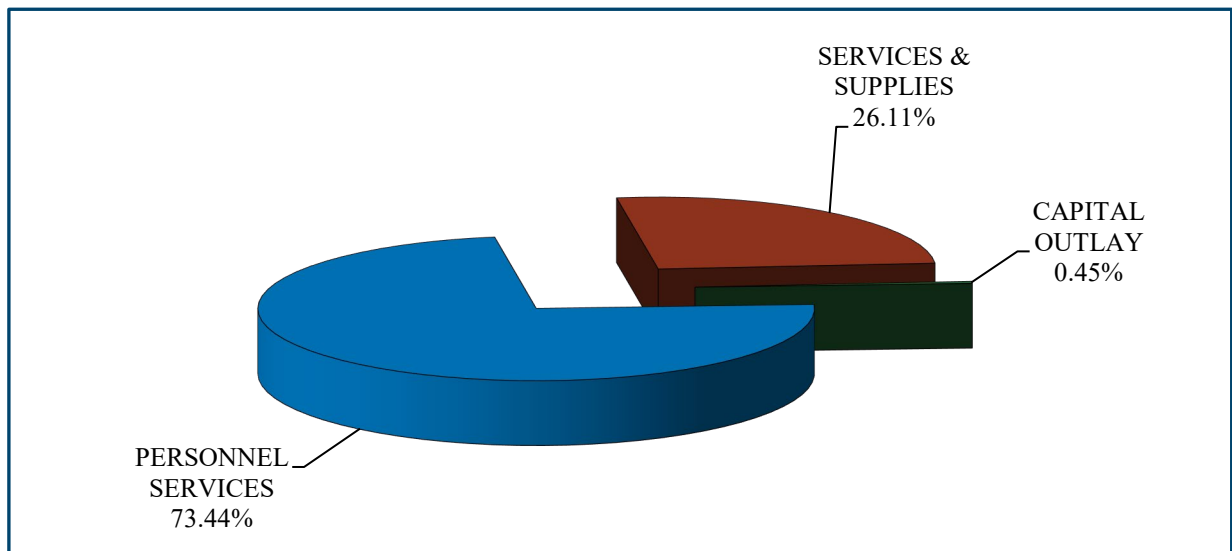
	PERSONNEL SERVICES	SERVICES & SUPPLIES	CAPITAL OUTLAY	TOTAL
MAYOR & CITY COUNCIL	393,103	177,851	-	570,954
CITY MANAGER	2,181,031	1,392,508	547,926	4,121,465
CITY ATTORNEY	1,815,677	287,950	-	2,103,627
CITY CLERK	796,609	192,672	-	989,281
COMMUNITY RESOURCES	24,589,252	13,930,783	17,397,818	55,917,853
FINANCE	2,685,898	1,012,941	-	3,698,839
HUMAN RESOURCES	1,259,390	138,350	-	1,397,740
INFORMATION TECHNOLOGY	4,470,770	7,555,082	693,000	12,718,852
MUNICIPAL COURT	3,730,637	304,452	-	4,035,089
PLANNING	3,158,020	2,168,509	915,000	6,241,529
POLICE	50,503,475	9,650,016	858,239	61,011,730
PUBLIC WORKS	13,880,554	15,734,832	29,169,491	58,784,877
NON-DEPARTMENTAL	1,168,595	22,243,912	2,095,139	25,507,646
TOTALS	\$ 110,633,011	\$ 74,789,857	\$ 51,676,613	\$ 237,099,482





**SUMMARY OF EXPENDITURES BY CLASSIFICATION AND BY DEPARTMENT
GENERAL FUND ONLY
2022 BUDGET**

	PERSONNEL SERVICES	SERVICES & SUPPLIES	CAPITAL OUTLAY	TOTAL
MAYOR & CITY COUNCIL	393,103	177,851	-	570,954
CITY MANAGER	1,573,572	511,508	-	2,085,080
CITY ATTORNEY	1,815,677	287,950	-	2,103,627
CITY CLERK	796,609	192,672	-	989,281
COMMUNITY RESOURCES	14,344,504	6,902,714	130,713	21,377,930
FINANCE	2,685,898	1,012,941	-	3,698,839
HUMAN RESOURCES	1,259,390	138,350	-	1,397,740
INFORMATION TECHNOLOGY	4,470,770	2,775,276	-	7,246,046
MUNICIPAL COURT	3,730,637	304,452	-	4,035,089
PLANNING	2,987,904	486,673	400,000	3,874,576
POLICE	48,041,947	6,549,594	2,239	54,593,779
PUBLIC WORKS	8,982,820	7,722,354	31,862	16,737,036
NON-DEPARTMENTAL	320,000	5,430,722	-	5,750,722
TOTAL GENERAL FUND	\$ 91,402,830	\$ 32,493,056	\$ 564,814	\$ 124,460,700



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

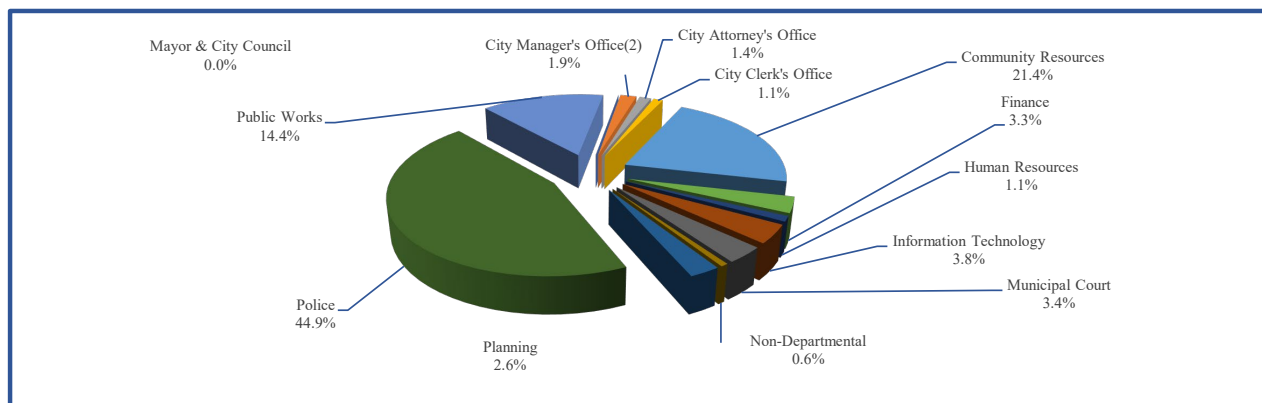


STAFFING OVERVIEW

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).

2022 Staffing by Department

Percent of Total



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⁾	2020 Revised	2021 Budget	2021 Revised	2022 Budget
Mayor & City Council	-	-	-	-
City Manager's Office ⁽²⁾	16.75	16.75	16.75	16.75
City Attorney's Office	11.00	12.00	12.00	12.00
City Clerk's Office	10.00	10.00	10.00	10.00
Community Resources	188.00	188.00	188.00	189.00
Finance	30.94	30.94	28.94	28.94
Human Resources	8.80	8.80	9.80	9.80
Information Technology	34.00	34.00	34.00	34.00
Municipal Court	29.60	29.60	29.60	29.60
Non-Departmental	4.70	4.70	4.70	5.70
Planning	19.00	19.00	22.00	23.00
Police	395.00	395.00	396.00	397.00
Public Works	123.20	123.20	123.60	127.60
Total Full-Time Positions (FTE):	870.99	871.99	875.39	883.39
Part-Time Hours	420,251	490,251	490,251	490,188
Total Full-Time and Part-Time Positions Stated as FTE	1,073.03	1,107.69	1,111.09	1,119.06
Police Recruits	24.00	12.00	12.00	24.00
Vacant/Unfunded postions included above	58.00	63.00	45.50	35.50

(1) A detailed list of positions by Department is under each Department section.

(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
2022 BUDGET**

Financial Sources	General Fund	Special Revenue Funds	Capital Projects Funds	Proprietary Funds	Total
Mayor & City Council					
Full-Time Employees	-	-	-	-	-
Part-Time Hours	-	-	-	-	-
City Manager's Office					
Full-Time Employees	13.00	3.75	-	-	16.75
Part-Time Hours	3,156	1,123	-	-	4,279
City Attorney's Office					
Full-Time Employees	12.00	-	-	-	12.00
Part-Time Hours	1,040	-	-	-	1,040
City Clerk's Office					
Full-Time Employees	10.00	-	-	-	10.00
Part-Time Hours	1,810	-	-	-	1,810
Community Resources					
Full-Time Employees	117.26	52.74	-	19.00	189.00
Part-Time Hours	316,905	115,681	-	-	423,586
Finance					
Full-Time Employees	28.64	0.30	-	-	28.94
Part-Time Hours	6,945	-	-	-	6,945
Human Resources					
Full-Time Employees	9.80	-	-	5.70	15.50
Part-Time Hours	1,560	-	-	-	1,560
Information Technology					
Full-Time Employees	34.00	-	-	-	34.00
Part-Time Hours	-	-	-	-	-
Municipal Court					
Full-Time Employees	29.60	-	-	-	29.60
Part-Time Hours	8,013	-	-	-	8,013
Planning					
Full-Time Employees	22.00	1.00	-	-	23.00
Part-Time Hours	4,688	-	-	-	4,688
Police					
Full-Time Employees	388.00	9.00	-	-	397.00
Part-Time Hours	18,194	1,560	-	-	19,754
Public Works					
Full-Time Employees	83.65	1.17	16.43	26.35	127.60
Part-Time Hours	14,651		2,302	1,560	18,513
Total Full-Time Employees (Stated as FTE)	747.95	67.96	16.43	51.05	883.39
Total Part-Time Hours	376,962	118,364	2,302	1,560	490,188
Total FTE Employees	929.18	124.87	17.54	51.80	1,119.06



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 2023-2026	SHORT-TERM GOALS 2021-2022	IMPLEMENTATION DEPARTMENT
SAFE COMMUNITY		
Lakewood Municipal Probation will consistently use assessment information to match youth to appropriate levels of system involvement (i.e., immediate consequence, diversion or probation) based on a youth's risk of reoffending and specific treatment needs.	Continued collaboration with community providers such as Stout Street Recovery, Addiction Research and Treatment Services (ARTS) and others to develop a continuum of interventions to address opioid issues.	Municipal Courts
Enhance safety-oriented processes and practices at our community facilities and programs.	Expand staff training in COVID safety protocols, customer service, diversity, safety and risk management to update safety and emergency procedures.	Community Resources
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.	The Patrol Division, in collaboration with the Investigations Division, will continue to conduct directed enforcement utilizing crime data provided by the crime analysts. Working with investigations, joint operations will be conducted targeting motels and hotels on West Colfax.	Police
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
Maintain sign, signal and street light inventories using asset management software and global positioning devices	Inspect Lakewood traffic signals for structural adequacy	Public Works
Continue replacing crosswalks and stop bars at state highway traffic signals	Continue to maintain high level of visibility of street markings	Public Works
Facilities - ensure facilities are upgraded to provide safety and security measures for employees and visitors.	Complete analysis of facility reviews and move forward with safety and COVID-19 related construction projects.	Human Resources
OPEN AND HONEST COMMUNICATION		
Develop community-wide engagement platform through Lakewood Together publication.	Increase the number of projects on Lakewood Together for community input.	City Manager's Office
Ensure City Council and Staff have ready access to legal advice and information.	Inform City Council of legal issues affecting public policy decisions. Inform Staff of legal issues impacting their work.	City Attorney's Office
Practice open, respectful and direct communication recognizing that various methods are necessary. Actively solicit and value input from community and customers.	Expand the use of LakewoodTogether; Lakewood's tool to gather feedback and public engagement online including incorporating more community surveys and park projects on the site.	Community Resources
Enhance communication and provide quality customer service to the public.	To continue notification to victims regarding upcoming court dates on domestic violence and assault cases. Additionally, exploring alternative methods allowing for victim participation in court hearings using technologies such as remote video access to attend a hearing.	Municipal Courts
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



LINKING LONG-TERM AND SHORT-TERM GOALS

LONG-TERM GOALS 2023-2026	SHORT-TERM GOALS 2021-2022	IMPLEMENTATION DEPARTMENT
FISCAL RESPONSIBILITY		
Align the City budget with City Council vision and priorities.	Present a comprehensive and balanced budget to Lakewood City Council.	Finance City Manager's Office
Develop a long-term funding strategy	Develop and implement a financial strategy that responds to projected changes in revenue as a result of COVID-19.	Finance City Manager's Office
Actively manage claims through negotiations having the expertise to evaluate each event that occurs through relationship management.	Leverage data tracking to ensure trends which lead to payouts are addressed to avoid future fiscal burden if possible.	Human Resources
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.	In response to the extensive economic impacts of the COVID-19 pandemic, implement digital solutions that will allow businesses and residents to engage with the city remotely while also increasing access to services outside the current limitations of standard business hours.	Information Technology
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.	In response to the extensive economic impacts of the COVID-19 pandemic, implement digital solutions that will allow businesses and residents to engage with the city remotely while also increasing access to services outside the current limitations of standard business hours.	Police
Manage operations and budgets of the Quail Street and Rooney Road Recycling Centers to maximize value to citizens with budget provided.	Continue to improve services, increase customers served and quantities of materials recycled at the Quail Street Recycling Center by optimizing use of containers, hours and staffing as well as maintaining compactors and facilities	Public Works
EDUCATION AND INFORMATION		
Increase the reach of the City social media accounts.	Expand the use of video on social platforms.	City Manager's Office
Continue to look for opportunities to foster transparency of operations.	Continue to promote and use Lakewood Speaks and Lakewood Together for resident education and engagement.	City Manager's Office
Assist elected officials in being effective legislators and community representatives by keeping them informed of rights and obligations as elected officials.	Provide City Council with frequent and timely updates on ongoing legal matters and changes in municipal law.	City Attorney's Office
Educate the public about the role of the Municipal Court.	Continue to host bimonthly meetings with other Jefferson County municipal court representatives utilizing virtual technology or by other approved means.	Municipal Courts
Provide recycling information on a variety of items accepted and not accepted at the Quail Street and Rooney Road Recycling Centers	Provide recycling information on a variety of items accepted and not accepted at the Quail Street and Rooney Road Recycling Centers	Public Works
Be responsive to changing community and customer needs and interests	Continue to expand and improve environmental and natural areas education opportunities, outreach and partnerships.	Community Resources
Engage with Lakewood youth through partnerships with organizations and with Jeffco Public Schools.	Continue to work with local schools to integrate sustainability education into existing curriculums.	Planning
QUALITY LIVING ENVIRONMENT		
Looks for ways to enhance the Request Lakewood program and improve customer service.	Research and evaluate citizen relationship management software to enhance customer service.	City Manager's Office
Meet the needs of the community by offering a variety of high quality and engaging programs, services and initiatives. (Imagine Lakewood! Goal 1)	Explore the addition of a toddler classroom as a part of the Early Head Start program to meet the child care needs of program participants.	Community Resources
Continue facilitating development of Belmar, the Rooney Valley and near W Line station areas	Implement development plans for homes in the Rooney Valley	Public Works



LINKING LONG-TERM AND SHORT-TERM GOALS

LONG-TERM GOALS 2023-2026	SHORT-TERM GOALS 2021-2022	IMPLEMENTATION DEPARTMENT
QUALITY TRANSPORTATION OPTIONS		
Collaboration with Federal Center on addressing long-term transportation needs to serve Federal Center Master Plan implementation	Implement Union Area Transportation Study recommendations as opportunities arise - Sere Lane Pedestrian Crossing - Add Eastbound 6th Ave Right turn lane	Public Works
Wadsworth interchange rebuild and completion of Wadsworth Boulevard from Highland Drive to 4th Avenue in coordination with the Colorado Department of Transportation	Implement portions of the Bicycle System Master Plan in conjunction with the overlay program	Public Works
Collaborate with Transportation Division of Public Works and Community Resources department to enhance multi-modal facilities across the city in support of the Comprehensive Plan and sustainability goals.	Provide support to various projects that promote mode shift from single occupancy vehicles to shared use mobility options, and pedestrian and bicycle transportation including: the bicycle master plan update, wayfinding, bicycle and pedestrian safety campaigns, infrastructure assessments, and employee commuting programs.	Planning
Support the City's long term transportation goals as they relate to the Department of Community Resources.	Update the Bike and Recreation Map to be more inclusive of all trail user groups. Make adjustments to the map to reflect changes to the trail network and opportunities for safe street connections and bike lanes.	Community Resources
QUALITY ECONOMIC DEVELOPMENT		
Attract and Retain innovative quality primary employers	Review building vacancies and available for sale/lease properties twice a year	City Manager's Office
Develop options to transition troubled properties to more productive uses that enhance the community	Identify areas that have the potential need for transformation and work with private owners to identify how best to accomplish those goals.	City Manager's Office
Find opportunities to capitalize on synergies in the community and region	Clarify and enhance working relationships with Lakewood's strategic partners	City Manager's Office
Continue to facilitate development of Belmar/Downtown Lakewood	Implement Downtown Lakewood Connectivity, Urban Design Plan, and Implement Alameda Streetscape Plan.	Planning
Promote and attract Transit Oriented Development as appropriate within the City - focus on West Corridor	Collaborate with 40 West, WCCA, BID to improve Colfax, encouraged arts district growth and ArtLine	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.	Planning Economic Development
COMMUNITY SUSTAINABILITY		
Participate and support the City's Comprehensive Master Plan and Sustainability Plan.	Identify and participate in local community, regional and state organizations in planning efforts.	City Manager's Office
Promote positive change through partnerships and education.	Explore new funding opportunities through internal or external collaborations.	City Manager's Office
Provide exceptional stewardship of the City's parks, cultural and recreational resources. Encourage stewardship in the community.	Continue to reinforce the importance and significance of good behavior including picking up trash and dog waste, recycling, and sharing the trail through the Let's Doo It campaign, BigBelly and Recycling program and the Share the Trail campaign.	Community Resources
Implement the Colfax Action Plan	Work on moving forward Action Steps including Placemaking elements, protecting historic resources, and create the desired mix of employment and housing. Continue to support implementation of the ArtLine Project.	Planning
In conjunction with the Rooney Road Recycling Center, continue to explore the feasibility of recycling other harmful materials to remove from the waste stream	Conduct off-site, one-day household hazardous chemicals and waste collection events in underserved parts of Jefferson County in conjunction with the Rooney Road Recycling Center	Public Works
Continue evaluation of costs and monitor the technology for Light Emitting Diode (LED) street light conversions	Replace High Pressure Sodium street lights with LED street lights at new or rebuilt signal locations	Public Works
Continue to optimize recycling operations at the Quail Street Recycling Center	Continue to optimize operations to decrease costs and increase customer service at the Quail Street Recycling Center	Public Works



LINKING LONG-TERM AND SHORT-TERM GOALS

LONG-TERM GOALS 2023-2026	SHORT-TERM GOALS 2021-2022	IMPLEMENTATION DEPARTMENT
PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE		
Maintain and upgrade the document imaging system (Laserfiche) so that it continually serves the needs of the City; train staff to use it.	Develop a plan for ensuring that all new employees understand how to manage the records and information they create & use	City Clerk's Office
Integrate new line of business applications with document imaging system	Upgrade Laserfiche software, train users on Web Access and RIO; ongoing training for users. Better utilize Laserfiche	City Clerk's Office
Improve the City's ability to respond to Public Records Requests by converting it's microfilm library to digital images in Laserfiche	Work with departments to create & improve business processes using Laserfiche	City Clerk's Office
Create and maintain culture of innovation and trust to support smooth and productive City operations.	Identify, train and provide growth opportunities for employees with potential management skills.	City Manager's Office
Strengthen the City's information security posture and provide businesses and citizens with assurance that their interactions with our systems are secure.	Implement remote work security practices and policies to ensure employees are as secure working from home as they are in the office.	Information Technology
Build a secure IT infrastructure that is scalable and flexible.	Optimize the City's technology infrastructure to support business and citizen demand for high-performing, secure and remote operations.	Information Technology
Develop a mapping system for Lakewood transportation and associated underground facilities to enable enhanced accuracy and efficiency when providing mandated facility location services	Continue to assess and replace sign, signal and street light infrastructure based on life cycle principles	Public Works
Build a scalable and secure technology infrastructure that can help the City quickly adapt to dynamic community service demands.	Optimize the City's technology infrastructure to support business and citizen demand for high-performing, secure and remote operations.	Police
Continue to examine processes of expanding the use of technology and update court operations such as conducting virtual court hearings, probation appointments, offsite remote work, and virtual arraignments.	To continue to explore in collaboration with the Information Technology Department to design and implement technologies allowing for system friendly and efficient access for staff and the public.	Municipal Courts



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, 2018, 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	\$2,715,474,571
Actual Value	\$25,845,741,195
Debt Limit: 3 Percent of Actual Value	\$775,372,236
Less: Assets in Debt Service	\$0
Legal Debt Margin	\$775,372,236
Amount of Bonded Debt Applicable to Debt Limit	\$0



Information on Financial Obligations (continued)

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 4.49%, 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 4.61%, 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.

Energy Performance Improvements Lease

On April 6, 2018, the City entered into a lease purchase agreement to purchase Energy Performance Improvements at the Carmody Recreation facility. The agreement was funded on April 6, 2018 with proceeds in the amount of \$1,510,854. The Energy Performance Improvements will be recorded as capital assets. Annual payments of \$130,872, including principal and interest accruing at 3.47% are due on each April 6, from 2019 to 2033.

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 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.



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, 2020. As of December 31, 2020, the City has a long term note outstanding of \$344,000, capital leases outstanding of \$3,133,197, and certificates of participation outstanding of \$12,300,000.

The following table is a list of notes/lease purchases as of December 31, 2020:

Long-Term Debt / Lease Payments	Balance
2007 Section 108 Notes Payable	344,000
Police Facility Capital Lease	1,351,679
Community Solar Garden Capital Lease	430,367
Energy Performance Improvements Lease	1,351,151
Total	\$3,477,197

The following table is a list of outstanding Certificates of Participation in the name of the *Lakewood Public Building Authority (LPBA)* as of December 31, 2020:

Long-Term Debt	Balance
Certificates of Participation, 2006A	6,640,000
Certificates of Participation, 2020A	1,160,000
Certificates of Participation, 2020B	4,500,000
Total	\$12,300,000

The Lakewood Public Building Authority (LPBA) is an entity that is legally separate from the City. For financial reporting purposes, the LPBA consists of a single fund and is blended into the City's financial statements because it was formed to construct, finance and lease municipal and recreation facilities exclusively to the City. A separate budget for the LPBA is prepared and approved by that entity's board of directors and thus, the LPBA budget is not included in the remainder of this budget document.

Although these debt obligations are in the name of the Lakewood Public Building Authority they are presented in this table to fully disclose the City's responsibility for lease payments to the LPBA.

**Information on Financial Obligations (continued)**

The following table is a list of principal and interest payments by Fund for 2021 through to maturity from the primary sources.

Primary Source/Fund	Year	Principal	Interest	Total
General	2021	1,120,559	237,238	1,357,797
	2022	2,045,301	158,444	2,203,745
	2023	334,700	99,401	434,101
	2024	347,258	85,174	432,432
	2025	242,120	70,382	312,502
	2026	252,006	60,497	312,503
	2027	262,302	50,201	312,503
	2028	273,025	39,478	312,503
	2029	284,192	28,311	312,503
	2030	114,193	16,679	130,872
	2031	118,152	12,720	130,872
	2032	122,249	8,624	130,873
	2033	126,487	4,385	130,872
General Total		\$5,642,544	\$871,534	\$6,514,078
Grants	2021	\$344,000	\$17,372	\$361,372
Open Space	2021	310,700	42,478	353,177
	2022	159,299	17,355	711,555
Open Space Total		\$469,999	\$59,833	\$1,064,732
Conservation Trust	2021	549,700	75,153	624,853
	2022	281,836	30,705	312,541
Conservation Trust Total		\$831,536	\$105,858	\$937,394

**Information on Financial Obligations (continued)**

Primary Source/Fund	Year	Principal	Interest	Total
Golf Course Enterprise	2021		119,370	119,370
	2022	260,000	116,835	376,835
	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		\$5,660,000	\$1,278,700	\$6,938,700
Total All Funds by Year	2021	2,324,959	491,611	2,816,570
	2022	2,746,436	323,339	3,069,775
	2023	599,700	211,117	810,817
	2024	622,258	191,625	813,883
	2025	522,120	171,422	693,542
	2026	537,006	155,823	692,829
	2027	552,302	139,426	691,728
	2028	568,025	122,414	690,439
	2029	584,192	104,851	689,043
	2030	424,193	86,662	510,855
	2031	433,152	75,984	509,136
	2032	447,249	65,008	512,257
	2033	456,487	53,728	510,215
	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		\$12,948,079	\$2,333,297	\$15,281,376

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.

**Information on Financial Obligations (continued)**

The following table is a list of principal and interest payments of the city listed by Financial Obligation for 2020 through to maturity.

Financial Obligations	Year	Principal	Interest	Total
2006A Certificate of Participation	2021	1,670,000	290,250	1,960,250
	2022	4,970,000	124,250	5,094,250
2006A Certificate of Participation Total		\$6,640,000	\$414,500	\$7,054,500
2020A Certificate of Participation	2021	-	\$22,620	22,620
	2022	260,000	\$20,085	280,085
	2023	265,000	\$14,966	279,966
	2024	275,000	\$9,701	284,701
	2025	280,000	4290	284,290
	2026	80,000	780	80,780
2020A Certificate of Participation Total		\$1,160,000	\$72,442	\$1,232,442
2020B Certificate of Participation	2021	-	\$96,750	96,750
	2022	-	\$96,750	96,750
	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	246068	1,896,068
	2036-2039	1,450,000	63210	1,513,210
2020B Certificate of Participation Total		\$4,500,000	\$1,206,258	\$5,706,258
2007 Section 108 Notes Payable	2021	\$344,000	\$17,372	\$361,372
Police Facility Capital Lease	2021	122,325	59,305	181,630
	2022	127,817	53,813	181,630
	2023	133,556	48,074	181,630
	2024	139,553	42,077	181,630
	2025	145,819	35,811	181,630
	2026	152,366	29,264	181,630
	2027	159,208	22,423	181,631
	2028	166,356	15,274	181,630
	2029	173,825	7,805	181,630
Police Facility Capital Lease Total		\$1,320,825	\$313,846	\$1,634,671



Information on Financial Obligations (continued)

Financial Obligations (cont.)	Year	Principal	Interest	Total
Community Solar Garden Capital Lease	2021	103,254	11,835	115,089
	2022	106,093	8,996	115,089
	2023	109,011	6,078	115,089
	2024	112,009	3,080	115,089
Community Solar Garden Capital Lease Total		\$430,367	\$29,989	\$460,356
Energy Performance Improvements Lease	2021	84,028	46,844	130,872
	2022	86,941	43,931	130,872
	2023	89,955	40,917	130,872
	2024	93,074	37,798	130,872
	2025	96,301	34,571	130,872
	2026	99,640	31,233	130,873
	2027	103,094	27,778	130,872
	2028	106,669	24,204	130,873
	2029	110,367	20,506	130,873
	2030	114,193	16,679	130,872
	2031	118,152	12,720	130,872
	2032	122,249	8,624	130,873
	2033	126,487	4,385	130,872
Energy Performance Improvements Lease Total		\$1,351,150	\$350,190	\$1,701,340
Total All Financial Obligations by Year	2021	2,323,607	544,976	2,868,583
	2022	5,550,851	347,825	5,898,676
	2023	597,522	206,785	804,307
	2024	619,636	189,406	809,042
	2025	522,120	70,382	592,502
	2026-2030	2,665,718	609,176	3,274,894
	2031-2035	2,016,888	271,797	2,288,685
	2036-2039	1,450,000	63,210	1,513,210
Grand Total		\$15,746,342	\$2,303,557	\$18,049,899



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 2006A

On March 15, 2006, the Lakewood Public Building Authority (LPBA) issued certificates of participation in the amount of \$26,180,000 to advance refund a portion of the LPBA's outstanding Series 2000 certificates of participation. The Series 2006A certificates of participation bear interest at a rate of 5.0%, payable semi-annually, and mature serially through May, 2022. The certificates of participation are 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.

Certificates of Participation, Series 2020A/B

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 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

2007 Section 108 Notes Payable

In December, 2007, the City entered into a variable/fixed rate note agreement in the amount of \$3,742,000 with a bank to finance the Ray Ross Park redevelopment project and a new Head Start building. On June 12, 2008, the City converted the loan to a fixed rate obligation. The interest rates on the loan range from 2.62% to 5.42%. The note matures on August 1, 2021.

The notes are collateralized by future City grant allocations, program income derived from the original loan proceeds, and all funds or investments in the accounts established for the proceeds. The City is also required to establish and maintain a deposit reserve account in the amount equal to the greatest amount of principal and interest projected to be due on the note during any year as calculated as of the date of the note. The required deposit reserve account balance at December 31, 2018, was \$379,086. The note is guaranteed by the United States Department of Housing and Urban Development under Section 108 of the Housing and Community Development Act of 1974.



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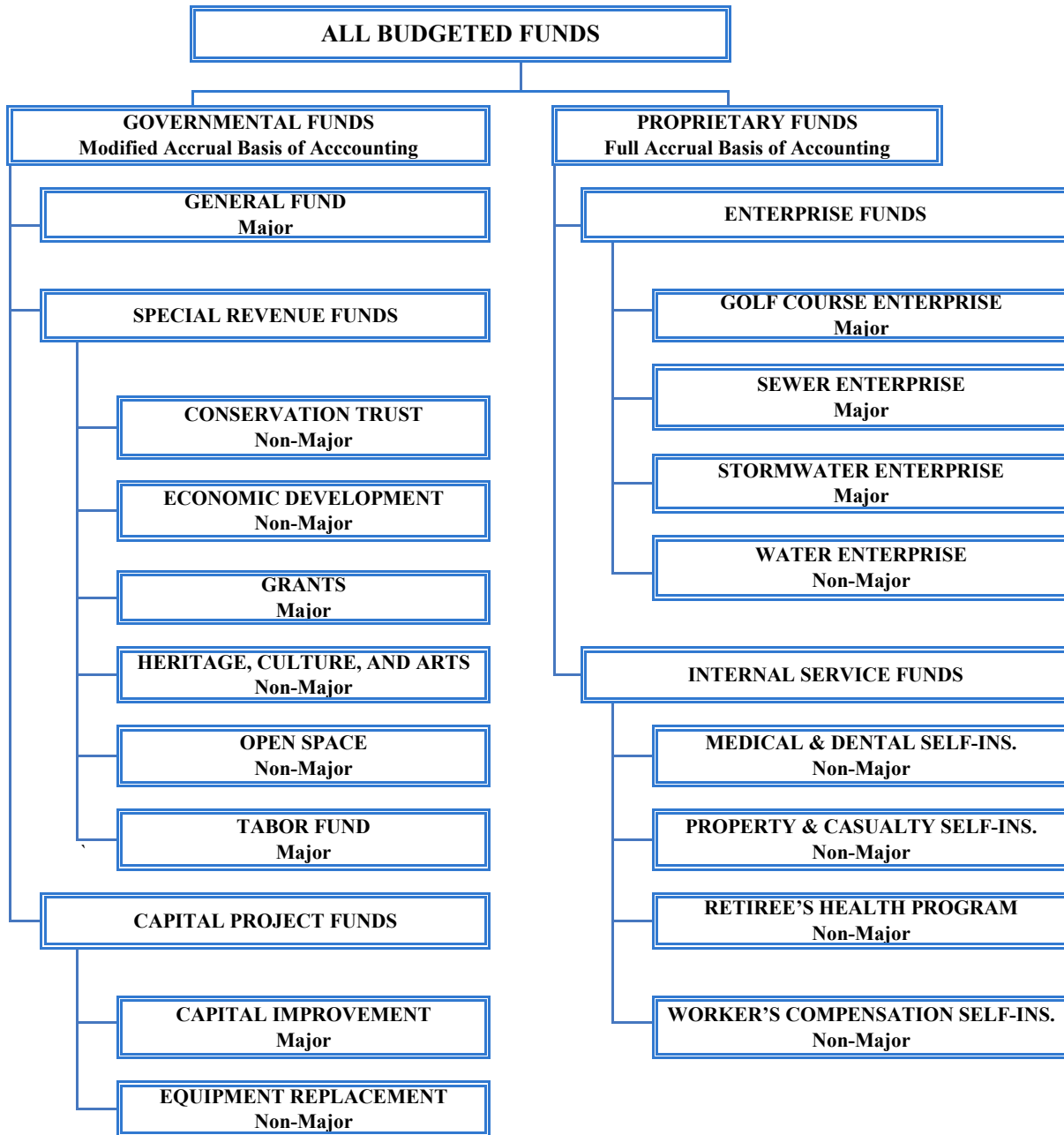


FUND SUMMARIES



CITY FUNDS

Fund Organization for the 2022 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 2021 Revised Budget and the 2022 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	2020 Audited Revenue & Transfers In	2021 Revised Revenue & Transfers In	2022 Budgeted Revenue & Transfers In	2022 Budgeted over (under) 2021 Revised
General	\$ 123,584,616	\$ 139,447,014	\$ 140,283,205	\$ 836,191
Capital Improvement	18,542,323	20,631,877	27,995,363	7,363,486
Conservation Trust	1,790,063	1,633,979	1,611,806	(22,173)
Economic Development	1,086,042	2,018,336	2,788,010	769,674
Equipment Replacement	2,505,694	3,857,989	10,392,989	6,535,000
Grants	20,595,078	41,501,294	10,845,629	(30,655,665)
Heritage, Culture, and Arts	1,637,593	2,921,321	3,088,695	167,374
Open Space	10,553,911	8,593,817	7,455,450	(1,138,367)
Tabor Fund	2,141,485	2,886,569	3,691,882	805,313
Total of Revenues & Transfers In	<u>\$ 182,436,805</u>	<u>\$ 223,492,196</u>	<u>\$ 208,153,029</u>	<u>\$ (15,339,167)</u>

- ❖ The City utilized the Colorado Legislative Council's Economics Staff's "Economic and Revenue Forecast" dated June of 2021 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 2021 through 2026 using various methods including CPI, historical trend, 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 2021 is forecasted to increase over 2020 actuals based on current year activity through July. A 7.4% growth rate was used to forecast 2021 revenue and a 0.5% increase was used for 2022 through 2026.
- ❖ For 2021, the City's general use tax is forecasted to increase by 21.4% from 2020 actual collections based on current year to date collections. General use tax is expected to increase 3.6% in 2022 through 2026. Motor Vehicle Use Tax for 2021 is forecasted to increase 2.6% over 2020 actuals, it is forecasted to increase 2.6% in 2022 through 2026. Building Use Tax is expected to decrease 19.5% from the actual revenues collected in 2020, based on current year-to-date activity. It is expected to increase 4.9% in 2022 through 2026.

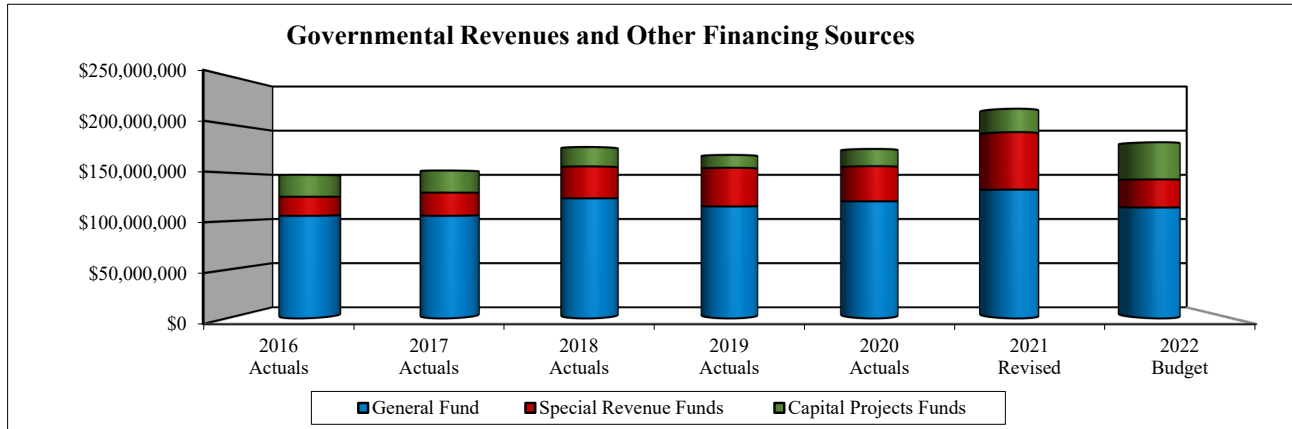


NOTES AND ASSUMPTIONS

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 22.9% in 2021 due mainly to the rebound sales and use tax as well as significant grant revenues.

**Expenditures and Transfers Out:**

Fund	2020 Audited Expenditures & Transfers Out	2021 Revised Expenditures & Transfers Out	2022 Budgeted Expenditures & Transfers Out	2022 Budgeted over (under) 2021 Revised
General	\$ 113,431,889	\$ 124,370,833	\$ 150,696,956	\$ 26,326,122
Capital Improvement	\$ 18,006,558	\$ 24,696,135	\$ 31,055,727	\$ 6,359,592
Conservation Trust	\$ 1,303,197	\$ 2,750,600	\$ 1,570,600	\$ (1,180,000)
Economic Development	\$ 652,702	\$ 2,501,596	\$ 2,438,481	\$ (63,115)
Equipment Replacement	\$ 3,033,286	\$ 3,958,145	\$ 7,932,806	\$ 3,974,661
Grants	\$ 22,816,496	\$ 38,753,387	\$ 10,305,823	\$ (28,447,565)
Heritage, Culture, and Arts	\$ 2,202,697	\$ 2,915,435	\$ 3,227,433	\$ 311,998
Open Space	\$ 7,530,124	\$ 11,566,427	\$ 13,215,181	\$ 1,648,755
Tabor Fund	\$ 2,220,239	\$ 21,195,965	\$ 3,182,740	\$ (18,013,226)
Total of Expenditures & Transfers Out	\$ 171,197,189	\$ 232,708,524	\$ 223,625,747	\$ (9,082,777)

- ❖ 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 2021 through 2026. Medical & Dental benefit costs are estimated to remain constant for 2021 and escalate at 3% for 2022 through 2026.
- ❖ 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 2022. This will have a stabilizing effect on police recruiting and staffing.

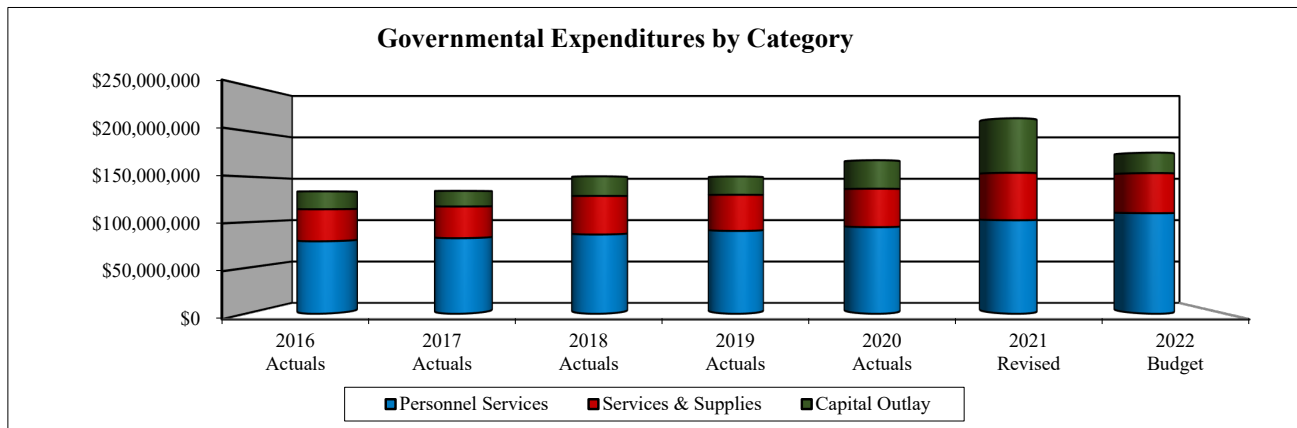


NOTES AND ASSUMPTIONS

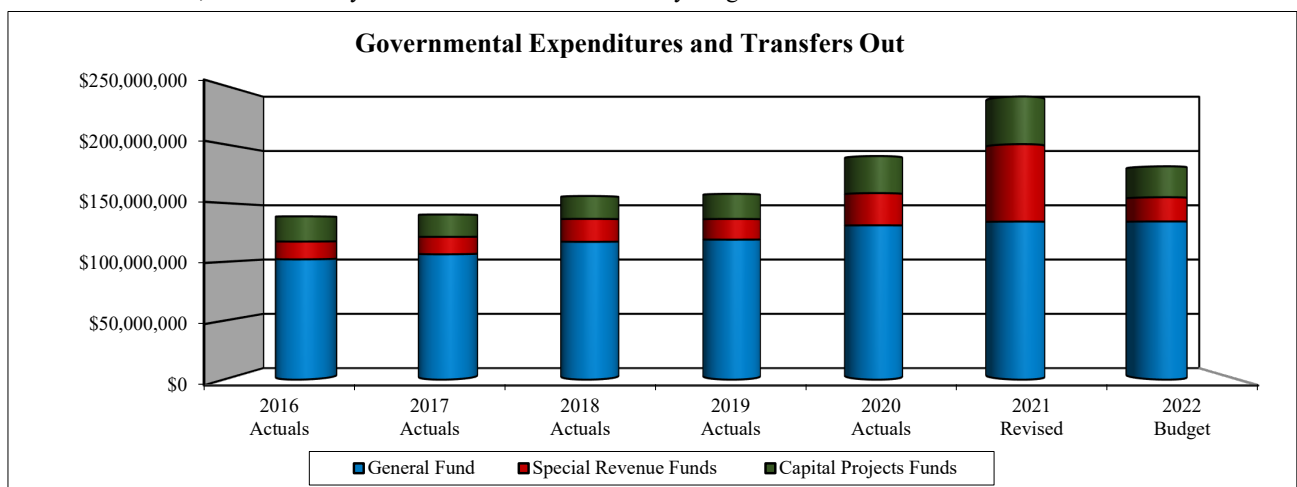
GOVERNMENTAL FUNDS (continued)

Expenditures and Transfers Out: (continued)

- ❖ Services & Supplies and Capital Outlay have increased in aggregate from 2020 to 2021 due to one time projects in the general fund and CIPP. 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 available for spending in 2021 revised are 60% more than the amount actually spent in 2020. Grants anticipated for 2022 are down 272% compared to 2021 revised due to the \$10 million state grant in 2021 for Colfax safety improvements, however, some of the grant amounts available for spending in 2021 will carry over into 2022.
- ❖ Heritage, Culture and The Arts will receive a transfer from the General Fund for program assistance of \$1,100,000 in 2021. The Equipment Replacement Fund will receive a transfer from the General Fund to support the City's IT Infrastructure Sustainability Program in the amount of \$1,250,000. The TABOR fund is estimated to receive a transfer of \$2,326,575 from the General Fund for revenues in excess of the TABOR limit.
- ❖ The Capital Improvement Fund is forecasted to transfer \$167,421 to the TABOR fund 2021. The Equipment Replacement Fund will receive \$500,000 for the City's IT Infrastructure Sustainability Program.





NOTES AND ASSUMPTIONS

GOVERNMENTAL FUNDS (continued)

Expenditures and Transfers Out: (continued)

Fund	2020 Fund Balance Actual	2021 Fund Balance Revised	2022 Fund Balance Budget	2022 Budgeted over (under) 2021 Revised
General	41,348,984	56,425,164	46,011,413	(10,413,751)
Capital Improvement	17,495,675	13,431,417	10,371,053	(3,060,364)
Conservation Trust	2,059,686	943,065	984,271	41,206
Economic Development	9,254,090	8,770,830	9,120,359	349,529
Equipment Replacement	4,022,326	3,922,170	6,382,353	2,460,183
Grants	(2,548,884)	199,023	738,829	539,806
Heritage, Culture, and Arts	363,856	369,742	231,003	(138,738)
Open Space	11,088,549	8,115,939	2,356,208	(5,759,731)
TABOR	28,272,723	9,963,327	10,472,469	509,142
Total of Fund Balances	<u>\$ 111,357,005</u>	<u>\$ 102,140,676</u>	<u>\$ 86,667,958</u>	<u>\$ (15,472,718)</u>

Fund	2021 Revised Ending Fund Balance	2022 Budgeted Revenues & Transfers In	2022 Budgeted Expenditures & Transfers Out	2022 Budgeted Ending Fund Balance
General	56,425,164	140,283,205	150,696,956	46,011,413
Capital Improvement	13,431,417	27,995,363	31,055,727	10,371,053
Conservation Trust	943,065	1,611,806	1,570,600	984,271
Economic Development	8,770,830	2,788,010	2,438,481	9,120,359
Equipment Replacement	3,922,170	10,392,989	7,932,806	6,382,353
Grants	199,023	10,845,629	10,305,823	738,829
Heritage, Culture, and Arts	369,742	3,088,695	3,227,433	231,003
Open Space	8,115,939	7,455,450	13,215,181	2,356,208
TABOR	9,963,327	3,691,882	3,182,740	10,472,469
Total of Fund Balances	<u>\$ 102,140,676</u>	<u>\$ 208,153,029</u>	<u>\$ 223,625,747</u>	<u>\$ 86,667,958</u>

- ❖ The Fund Balance for the Governmental Funds shows a decrease of \$8,234,494 or 7.4% for 2021 under 2020 and a decrease of \$17,044,527 or 16.5% for 2022. The fund Balance for each Governmental Fund is expected to decrease in both 2021 and 2022 due primarily to large capital expenditures and equipment replacements.
- ❖ General Fund expenditures are expected to increase overall by 6.4% for 2021 versus 2020 actuals due to increased revenues including funds provided in the American Rescue Plan Act.
- ❖ Special Revenue funds, which are restricted funds, show an increase in expenditures for 2021 of approximately 119% primarily associated with various projects not complete in 2020 resulting in the dollars being carried over into 2021. Expenditures for 2022 versus 2021 are expected to decrease by approximately 56.9%. Fund Balance for 2022 shows a decrease of 19.1%.

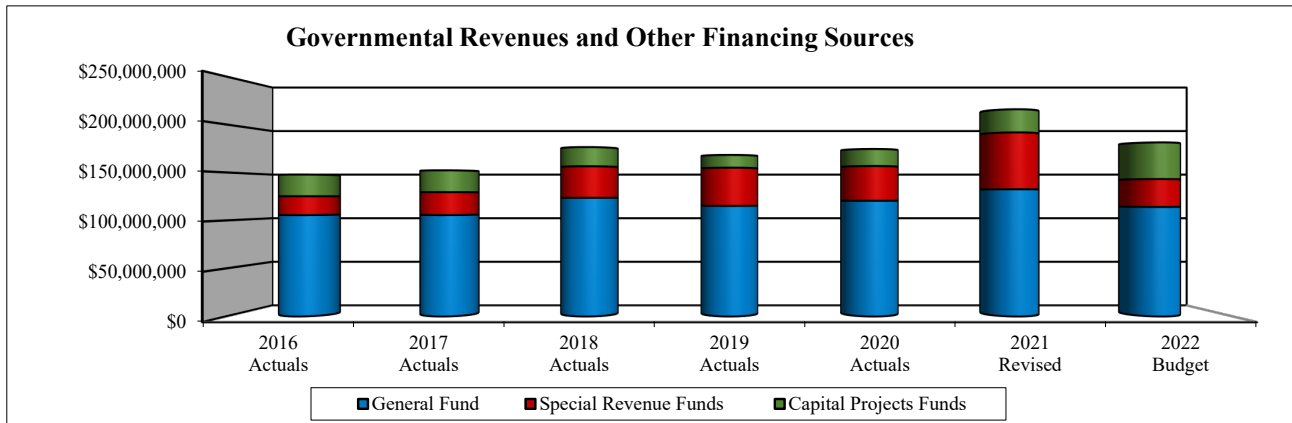


NOTES AND ASSUMPTIONS

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 22.9% in 2021 due mainly to the rebound sales and use tax as well as significant grant revenues.

**Expenditures and Transfers Out:**

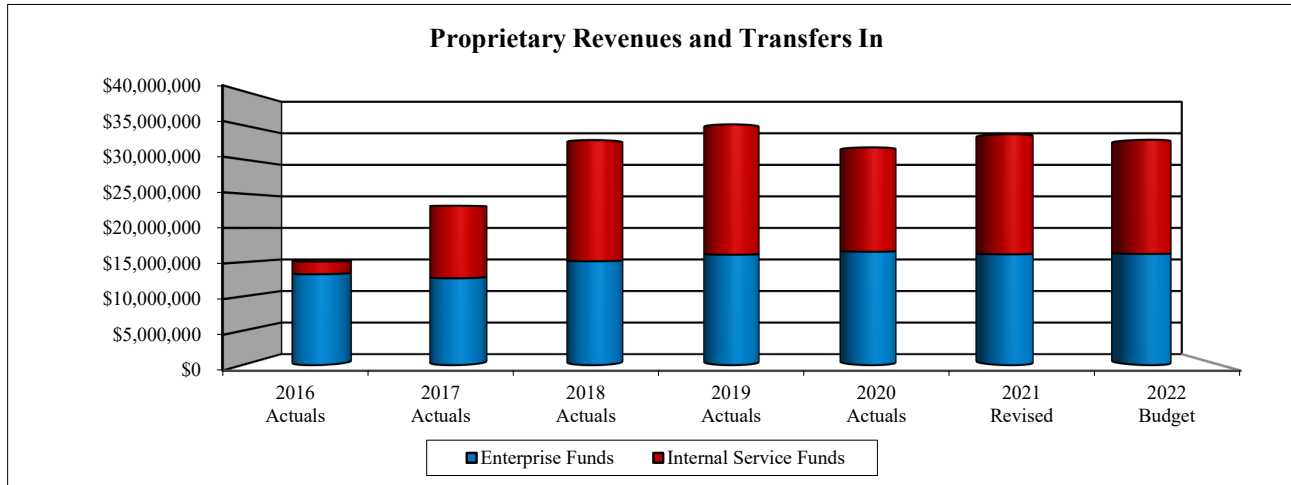
Fund	2020 Audited Expenditures & Transfers Out	2021 Revised Expenditures & Transfers Out	2022 Budgeted Expenditures & Transfers Out	2022 Budgeted over (under) 2021 Revised
General	\$ 113,431,889	\$ 124,370,833	\$ 150,696,956	\$ 26,326,122
Capital Improvement	\$ 18,006,558	\$ 24,696,135	\$ 31,055,727	\$ 6,359,592
Conservation Trust	\$ 1,303,197	\$ 2,750,600	\$ 1,570,600	\$ (1,180,000)
Economic Development	\$ 652,702	\$ 2,501,596	\$ 2,438,481	\$ (63,115)
Equipment Replacement	\$ 3,033,286	\$ 3,958,145	\$ 7,932,806	\$ 3,974,661
Grants	\$ 22,816,496	\$ 38,753,387	\$ 10,305,823	\$ (28,447,565)
Heritage, Culture, and Arts	\$ 2,202,697	\$ 2,915,435	\$ 3,227,433	\$ 311,998
Open Space	\$ 7,530,124	\$ 11,566,427	\$ 13,215,181	\$ 1,648,755
Tabor Fund	\$ 2,220,239	\$ 21,195,965	\$ 3,182,740	\$ (18,013,226)
Total of Expenditures & Transfers Out	\$ 171,197,189	\$ 232,708,524	\$ 223,625,747	\$ (9,082,777)

- ❖ 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 2021 through 2026. Medical & Dental benefit costs are estimated to remain constant for 2021 and escalate at 3% for 2022 through 2026.
- ❖ 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 2022. This will have a stabilizing effect on police recruiting and staffing.



NOTES AND ASSUMPTIONS

PROPRIETARY FUNDS

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

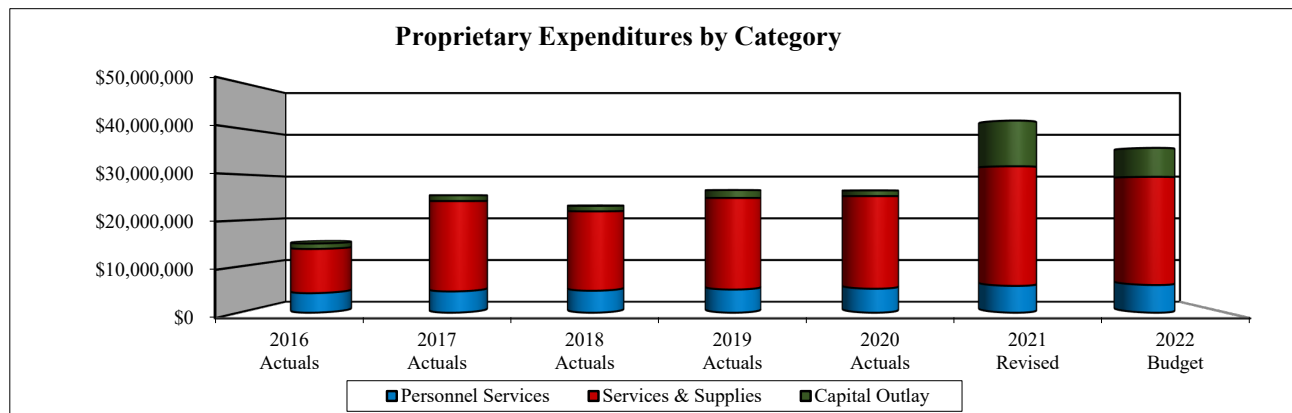
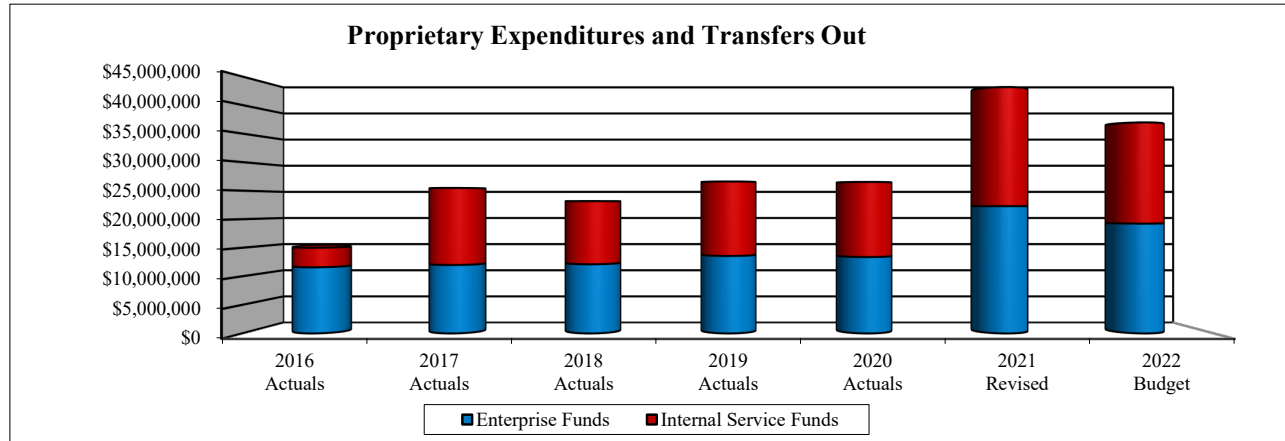
Fund	2020 Audited Expenditures & Transfers Out	2021 Revised Expenditures & Transfers Out	2022 Budgeted Expenditures & Transfers Out	2022 Budgeted over (under) 2020 Revised
Golf Course Enterprise	5,713,056	10,047,744	5,867,385	(4,180,359)
Sewer Enterprise	4,420,954	5,673,159	6,410,560	737,401
Stormwater Enterprise	3,616,510	7,040,461	7,442,930	402,469
Water Enterprise	1,161,531	1,805,529	3,124,055	1,318,525
Medical/Dental Self-Insurance	11,616,463	14,824,362	14,833,104	8,742
Property & Casualty Self-Ins	2,228,864	1,766,678	2,511,740	745,062
Retiree's Health Program	43,561	220,000	220,000	-
Worker's Compensation Self-Ins	1,159,325	1,210,905	1,216,442	5,537
				-
Total of Expenditures &	<u>\$ 29,960,264</u>	<u>\$ 42,588,837</u>	<u>\$ 41,626,216</u>	<u>\$ (962,622)</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.
- ❖ A cost of living adjustment of 3% is proposed for late 2021 and formal salary increases are projected in 2022 through 2026 at a 3% rate. Medical & Dental benefit costs are estimated to remain flat in 2021, and increase 3% for 2022 through 2026.



NOTES AND ASSUMPTIONS

PROPRIETARY FUNDS (continued)

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

Fund	2020 Fund Balance Actual	2021 Fund Balance Revised	2022 Fund Balance Budget	2022 Budgeted over (under) 2021 Revised
Golf Course Enterprise	9,470,729	5,353,245	5,419,120	65,875
Sewer Enterprise	12,987,753	12,986,294	11,747,434	(1,238,860)
Stormwater Enterprise	24,068,828	22,848,367	21,225,437	(1,622,930)
Water Enterprise	2,623,382	2,242,553	503,498	(1,739,055)
Medical/Dental Self-Insurance	13,032,663	11,174,845	9,308,285	(1,866,560)
Property & Casualty Self-Ins	2,554,724	2,013,046	3,726,306	1,713,260
Retiree's Health Program	4,403,110	4,208,110	4,013,110	(195,000)
Worker's Compensation Self-Ins	753,434	775,529	2,792,088	2,016,558
Total of Fund Balances	\$ 69,894,623	\$ 61,601,990	\$ 58,735,278	\$ (2,866,712)



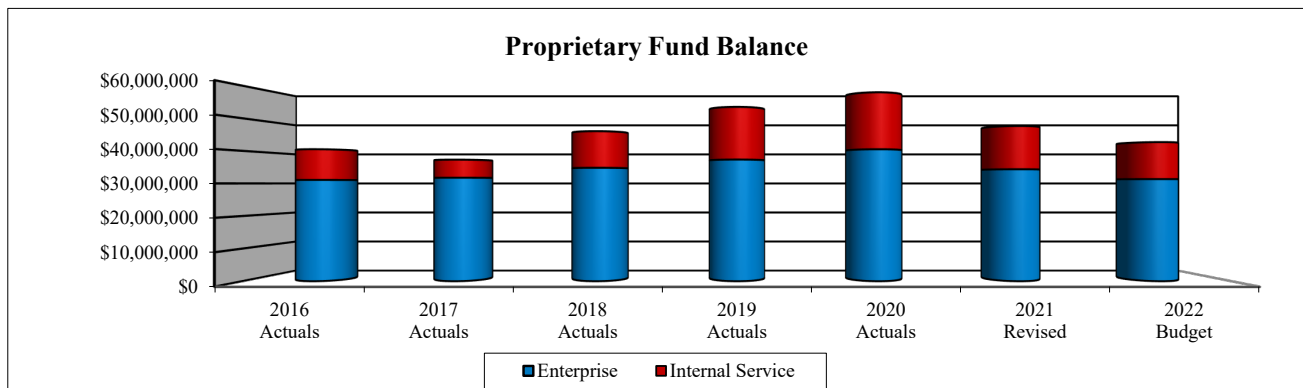
NOTES AND ASSUMPTIONS

PROPRIETARY FUNDS (continued)

Changes in Fund Balance (Continued):

Fund	2021 Revised Ending Fund Balance	2022 Budgeted Revenues & Transfers In	2022 Budgeted Expenditures & Transfers Out	2022 Budgeted Ending Fund Balance
Golf Course Enterprise	5,353,245	5,933,260	5,867,385	5,419,120
Sewer Enterprise	12,986,294	5,171,700	6,410,560	11,747,434
Stormwater Enterprise	22,848,367	5,820,000	7,442,930	21,225,437
Water Enterprise	2,242,553	1,385,000	3,124,055	503,498
Medical/Dental Self-Insurance	11,174,845	12,966,544	14,833,104	9,308,285
Property & Casualty Self-Ins	2,013,046	4,225,000	2,511,740	3,726,306
Retiree's Health Program	4,208,110	25,000	220,000	4,013,110
Worker's Compensation Self-Ins	775,529	3,233,000	1,216,442	2,792,088
Total of Fund Balances	\$ 61,601,990	\$ 38,759,504	\$ 41,626,216	\$ 58,735,278

- ❖ Revenues within the Proprietary Funds are expected to decrease 1.6% in 2022.
- ❖ Expenditures within the Proprietary Funds are up \$12,628,573 in 2021 or 43.9% due to carry overs and capital project costs within the Stormwater and Water Utility funds. In 2022, expenditures are projected to remain constant.
- ❖ Fund Balance within the Proprietary Funds anticipates a decrease of \$8,292,634, or 11.9% for 2021 versus 2020. The Fund Balance for 2022 is projected to decrease \$2,866,712 or 4.7%.





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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

2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

General Fund				
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Property Tax	\$ 11,888,221	\$ 11,773,137	\$ 11,903,528	\$ 12,740,069
Sales Tax	61,551,813	61,464,217	66,167,133	66,492,969
General Use Tax	3,613,533	3,331,468	4,406,072	4,729,001
Building Material Use Tax	4,624,026	2,509,787	3,736,560	3,919,434
Motor Vehicle Use Tax	6,319,831	6,008,733	6,482,826	6,650,025
Specific Ownership Tax	948,174	818,322	968,837	1,030,286
Tobacco Products Tax	371,894	291,104	30,962	-
Business & Occupation Tax	3,861,558	3,072,798	4,064,924	4,278,999
Franchise Charges & Other Taxes	5,985,637	6,155,953	5,973,993	5,954,405
Licenses & Permits	4,111,662	2,998,324	4,191,525	4,240,238
Intergovernmental Revenue	4,900,703	5,345,041	17,306,138	16,739,136
Charges for Services	8,094,618	11,899,450	10,481,868	10,775,445
Fines & Forfeits	1,339,908	1,522,774	1,287,106	1,287,106
Investment Income	2,388,942	530,393	895,200	895,200
All Other Revenues	546,096	728,795	1,550,342	550,892
Total Revenues	120,546,616	118,450,296	139,447,014	140,283,205
EXPENDITURES				
Mayor and City Council	\$ 571,817	\$ 498,353	\$ 559,311	\$ 570,954
City Manager's Office	1,951,556	1,899,030	1,915,888	2,085,080
City Attorney's Office	2,134,598	1,738,825	1,806,299	2,103,627
City Clerk's Office	922,485	958,070	927,498	989,281
Community Resources	17,019,098	19,809,086	18,646,413	21,377,930
Finance	3,841,432	3,742,318	3,420,802	3,698,839
Human Resources	1,161,108	1,176,992	1,184,447	1,397,740
Information Technology	7,544,848	6,567,228	7,373,580	7,246,046
Municipal Court	3,883,259	3,785,157	3,858,714	4,035,089
Planning	1,908,807	2,142,121	2,688,646	3,874,576
Police	47,726,259	52,517,488	52,949,372	54,593,779
Public Works	15,012,547	15,500,594	16,294,190	16,737,036
Non-Departmental	6,600,638	5,868,872	5,750,722	5,750,722
Total Expenditures	110,278,451	116,204,134	117,375,880	124,460,700
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	3,038,000	-	-	-
Operating Transfers Out	(3,153,463)	(6,850,000)	(6,994,953)	(26,236,256)
Total Other Financing Sources (Uses)	(115,463)	(6,850,000)	(6,994,953)	(26,236,256)
Excess (Deficiency) of Financial Sources over Financial Uses	10,152,702	(4,603,838)	15,076,180	(10,413,751)
FUND BALANCES, BEGINNING OF YEAR				
	31,196,282	23,028,387	41,348,984	56,425,164
FUND BALANCES, END OF YEAR				
	\$ 41,348,984	\$ 18,424,549	\$ 56,425,164	\$ 46,011,413



GOVERNMENTAL FUNDS (continued)

2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Special Revenue Funds			
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Hotel Accommodation Tax	940,424	1,114,266	1,843,336	1,878,010
Intergovernmental Revenue	32,925,373	27,925,439	52,323,418	20,269,409
Charges for Services	396,894	1,685,055	1,081,464	1,587,245
Investment Income	648,079	123,708	299,979	233,476
All Other Revenues	9,939	64,950	20,550	721,450
Total Revenues	34,920,709	30,913,418	55,568,747	24,689,590
EXPENDITURES				
City Manager's Office	652,702	1,469,799	2,109,023	1,936,385
Community Resources	11,879,049	17,860,568	31,196,175	21,126,316
Finance	12,288,070	-	-	-
Municipal Court	51,292	80,000	80,000	-
Planning	1,758,258	2,455,035	16,201,925	2,293,953
Police	4,144,965	5,528,541	6,540,472	6,417,951
Public Works	4,301,119	15,077,713	23,163,243	1,663,559
Non-Departmental	-	-	-	-
Total Expenditures	35,075,456	42,471,656	79,290,838	33,438,162
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	2,883,463	6,600,000	3,986,569	4,791,882
Operating Transfers Out	(1,650,000)	-	(392,573)	(502,096)
Total Other Financing Sources (Uses)	1,233,463	6,600,000	3,593,996	4,289,786
Excess (Deficiency) of Financial Sources over Financial Uses	1,078,716	(4,958,238)	(20,128,095)	(4,458,786)
FUND BALANCES,				
BEGINNING OF YEAR	47,411,308	30,462,595	48,490,024	28,361,929
FUND BALANCES,				
END OF YEAR	\$ 48,490,024	\$ 25,504,357	\$ 28,361,929	\$ 23,903,143



GOVERNMENTAL FUNDS (continued)

2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Capital Project Funds			
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Sales Tax	\$ 11,636,134	\$ 13,627,352	\$ 12,503,277	\$ 12,635,115
General Use Tax	720,848	606,354	855,546	911,691
Building Material Use Tax	913,919	873,961	722,457	756,833
Motor Vehicle Use Tax	1,263,966	1,071,193	1,296,565	1,330,005
Intergovernmental Revenue	1,921,790	2,063,773	2,520,262	2,660,728
Charges for Services	1,908,784	2,157,989	2,157,989	2,317,989
Investment Income	315,666	217,489	415,392	415,392
All Other Revenues	196,910	203,500	200,000	200,000
Total Revenues	<u>18,878,017</u>	<u>20,821,611</u>	<u>20,671,488</u>	<u>21,227,753</u>
EXPENDITURES				
City Manager's Office	\$ 118,800	\$ 180,000	\$ 100,000	\$ 100,000
Community Resources	1,102,634	700,000	1,767,272	7,567,221
Finance	59,939	67,749	-	-
Information Technology	206,985	130,000	258,145	5,472,806
Planning	52,302	72,000	334,698	73,000
Public Works	14,242,939	17,257,776	22,681,605	23,466,238
Non-Departmental	1,968,247	2,481,139	3,095,139	2,095,139
Total Expenditures	<u>17,751,845</u>	<u>20,888,664</u>	<u>28,236,859</u>	<u>38,774,404</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	2,170,000	500,000	3,818,378	17,160,599
Operating Transfers Out	(3,288,000)	(250,000)	(417,421)	(214,129)
Total Other Financing Sources (Uses)	<u>(1,118,000)</u>	<u>250,000</u>	<u>3,400,957</u>	<u>16,946,470</u>
Excess (Deficiency) of Financial Sources over Financial Uses	8,172	182,947	(4,164,414)	(600,181)
BEGINNING OF YEAR	<u>21,509,828</u>	<u>8,927,974</u>	<u>21,518,001</u>	<u>17,353,587</u>
NET POSITION, END OF YEAR	<u>\$ 21,518,001</u>	<u>\$ 9,110,921</u>	<u>\$ 17,353,587</u>	<u>\$ 16,753,407</u>



GOVERNMENTAL FUNDS (continued)

2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

TOTAL GOVERNMENTAL FUNDS

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Property Tax	\$ 11,888,221	\$ 11,773,137	\$ 11,903,528	\$ 12,740,069
Sales Tax	73,187,947	75,091,569	78,670,410	79,128,084
General Use Tax	4,334,381	3,937,822	5,261,618	5,640,692
Building Material Use Tax	5,537,945	3,383,748	4,459,017	4,676,267
Motor Vehicle Use Tax	7,583,797	7,079,926	7,779,391	7,980,030
Specific Ownership Tax	948,174	818,322	968,837	1,030,286
Tobacco Products Tax	371,894	291,104	30,962	-
Business & Occupation Tax	3,861,558	3,072,798	4,064,924	4,278,999
Franchise Charges & Other Taxes	5,985,637	6,155,953	5,973,993	5,954,405
Hotel Accommodation Tax	940,424	1,114,266	1,843,336	1,878,010
Licenses & Permits	4,111,662	2,998,324	4,191,525	4,240,238
Intergovernmental Revenue	39,747,865	35,334,253	72,149,818	39,669,273
Charges for Services	10,400,296	15,742,494	13,721,321	14,680,679
Fines & Forfeits	1,339,908	1,522,774	1,287,106	1,287,106
Investment Income	3,352,687	871,590	1,610,571	1,544,068
All Other Revenues	752,946	997,245	1,770,892	1,472,342
Total Revenues	174,345,342	170,185,325	215,687,249	186,200,548
EXPENDITURES				
Mayor and City Council	\$ 571,817	\$ 498,353	\$ 559,311	\$ 570,954
City Manager's Office	2,723,057	3,548,829	4,124,911	4,121,465
City Attorney's Office	2,134,598	1,738,825	1,806,299	2,103,627
City Clerk's Office	922,485	958,070	927,498	989,281
Community Resources	30,000,782	38,369,654	51,609,860	50,071,467
Finance	16,189,441	3,810,067	3,420,802	3,698,839
Human Resources	1,161,108	1,176,992	1,184,447	1,397,740
Information Technology	7,751,833	6,697,228	7,631,725	12,718,852
Municipal Court	3,934,551	3,865,157	3,938,714	4,035,089
Planning	3,719,367	4,669,155	19,225,269	6,241,529
Police	51,871,223	58,046,029	59,489,844	61,011,730
Public Works	33,556,605	47,836,083	62,139,037	41,866,832
Non-Departmental	8,568,860	8,350,011	8,845,861	7,845,861
Total Expenditures	163,105,726	179,564,454	224,903,577	196,673,266
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	8,091,463	7,100,000	7,804,947	21,952,481
Operating Transfers Out	(8,091,463)	(7,100,000)	(7,804,947)	(26,952,481)
Total Other Financing Sources (Uses)	-	-	-	(5,000,000)
Excess (Deficiency) of Financial Sources over Financial Uses	11,239,616	(9,379,128)	(9,216,328)	(15,472,718)
FUND BALANCES,				
BEGINNING OF YEAR	100,117,417	62,418,956	111,357,005	102,140,677
FUND BALANCES,				
END OF YEAR	\$ 111,357,005	\$ 53,039,828	\$ 102,140,677	\$ 86,667,958



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

2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Conservation Trust Fund				
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Intergovernmental Revenue	1,765,079	1,400,000	1,600,000	1,600,000
Investment Income	24,984	10,790	33,979	11,806
Total Revenues	<u>1,790,063</u>	<u>1,410,790</u>	<u>1,633,979</u>	<u>1,611,806</u>
EXPENDITURES				
Community Resources	1,303,197	1,650,600	2,750,600	1,570,600
Total Expenditures	<u>1,303,197</u>	<u>1,650,600</u>	<u>2,750,600</u>	<u>1,570,600</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	486,866	(239,810)	(1,116,621)	41,206
FUND BALANCES, BEGINNING OF YEAR	<u>1,572,820</u>	<u>897,180</u>	<u>2,059,686</u>	<u>943,065</u>
FUND BALANCES, END OF YEAR	<u>\$ 2,059,686</u>	<u>\$ 657,370</u>	<u>\$ 943,065</u>	<u>\$ 984,271</u>



SPECIAL REVENUE FUNDS (continued)

2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Economic Development Fund				
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Hotel Accommodation Tax	\$ 940,424	\$ 1,114,266	\$ 1,843,336	\$ 1,878,010
Charges for Services	19,050	85,000	50,000	85,000
Investment Income	126,568	50,000	125,000	125,000
All Other Revenues	-	-	-	700,000
Total Revenues	1,086,042	1,249,266	2,018,336	2,788,010
EXPENDITURES				
City Manager's Office	652,702	1,469,799	2,109,023	1,936,385
Total Expenditures	652,702	1,469,799	2,109,023	1,936,385
OTHER FINANCING SOURCES (USES)				
Operating Transfers Out	-	-	(392,573)	(502,096)
Total Other Financing Sources (Uses)	-	-	(392,573)	(502,096)
Excess (Deficiency) of Financial Sources over Financial Uses	433,341	(220,533)	(483,260)	349,529
FUND BALANCES, BEGINNING OF YEAR	8,820,749	7,974,159	9,254,090	8,770,830
FUND BALANCES, END OF YEAR	\$ 9,254,090	\$ 7,753,626	\$ 8,770,830	\$ 9,120,359

**SPECIAL REVENUE FUNDS (continued)****2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES**

	Grants Fund			
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Intergovernmental Revenue	20,264,860	20,395,593	41,501,294	10,845,629
Investment Income	2,756	-	-	-
Total Revenues	<u>20,267,616</u>	<u>20,395,593</u>	<u>41,501,294</u>	<u>10,845,629</u>
EXPENDITURES				
Community Resources	1,531,363	1,670,335	1,850,691	1,899,461
Finance	12,288,070	-	-	-
Municipal Court	51,292	80,000	80,000	-
Planning	1,758,258	2,455,035	16,201,925	2,293,953
Police	2,996,153	4,230,285	5,306,773	4,662,409
Public Works	4,191,359	11,690,500	15,313,998	1,450,000
Total Expenditures	<u>22,816,496</u>	<u>20,126,155</u>	<u>38,753,387</u>	<u>10,305,823</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	327,462	-	-	-
Total Other Financing Sources (Uses)	<u>327,462</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	(2,221,418)	269,438	2,747,907	539,806
FUND BALANCES, BEGINNING OF YEAR	<u>(327,462)</u>	<u>274,830</u>	<u>(2,548,884)</u>	<u>199,023</u>
FUND BALANCES, END OF YEAR	<u><u>\$ (2,548,884)</u></u>	<u><u>\$ 544,268</u></u>	<u><u>\$ 199,023</u></u>	<u><u>\$ 738,829</u></u>



SPECIAL REVENUE FUNDS (continued)

2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Heritage, Culture and Arts Fund				
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Intergovernmental Revenue	453,181	473,500	777,807	473,500
Charges for Services	374,473	1,595,055	1,026,464	1,497,245
All Other Revenues	9,939	64,950	17,050	17,950
Total Revenues	837,593	2,133,505	1,821,321	1,988,695
EXPENDITURES				
Community Resources	2,202,697	3,234,702	2,915,435	3,227,433
Total Expenditures	2,202,697	3,234,702	2,915,435	3,227,433
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	800,000	1,100,000	1,100,000	1,100,000
Total Other Financing Sources (Uses)	800,000	1,100,000	1,100,000	1,100,000
Excess (Deficiency) of Financial Sources over Financial Uses	(565,105)	(1,197)	5,886	(138,738)
FUND BALANCES, BEGINNING OF YEAR	928,962	237,496	363,856	369,742
FUND BALANCES, END OF YEAR	\$ 363,856	\$ 236,299	\$ 369,742	\$ 231,003

**SPECIAL REVENUE FUNDS (continued)****2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES**

Open Space Fund				
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Intergovernmental Revenue	10,442,253	5,656,346	8,444,317	7,350,280
Charges for Services	3,371	5,000	5,000	5,000
Investment Income	108,286	62,918	141,000	96,670
All Other Revenues	-	-	3,500	3,500
Total Revenues	<u>10,553,911</u>	<u>5,724,264</u>	<u>8,593,817</u>	<u>7,455,450</u>
EXPENDITURES				
Community Resources	5,880,124	8,054,931	11,566,427	13,215,181
Total Expenditures	<u>5,880,124</u>	<u>8,054,931</u>	<u>11,566,427</u>	<u>13,215,181</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers Out	<u>(1,650,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,650,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	3,023,786	(2,330,667)	(2,972,610)	(5,759,731)
FUND BALANCES, BEGINNING OF YEAR				
	<u>8,064,763</u>	<u>5,980,637</u>	<u>11,088,549</u>	<u>8,115,939</u>
FUND BALANCES, END OF YEAR				
	<u><u>\$ 11,088,549</u></u>	<u><u>\$ 3,649,970</u></u>	<u><u>\$ 8,115,939</u></u>	<u><u>\$ 2,356,208</u></u>

**SPECIAL REVENUE FUNDS (continued)****2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES**

TABOR Fund				
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Investment Income	385,484	-	-	-
Total Revenues	<u>385,484</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Community Resources	961,668	3,250,000	12,113,022	1,213,640
Police	1,148,812	1,298,256	1,233,699	1,755,541
Public Works	109,760	3,387,213	7,849,245	213,559
Non-Departmental	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,220,239</u>	<u>7,935,468</u>	<u>21,195,965</u>	<u>3,182,740</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,756,001	5,500,000	2,886,569	3,691,882
Total Other Financing Sources (Uses)	<u>1,756,001</u>	<u>5,500,000</u>	<u>2,886,569</u>	<u>3,691,882</u>
Excess (Deficiency) of Financial Sources over Financial Uses	(78,754)	(2,435,468)	(18,309,396)	509,142
FUND BALANCES, BEGINNING OF YEAR	<u>28,351,476</u>	<u>15,098,296</u>	<u>28,272,723</u>	<u>9,963,327</u>
FUND BALANCES, END OF YEAR	<u><u>\$ 28,272,723</u></u>	<u><u>\$ 12,662,828</u></u>	<u><u>\$ 9,963,327</u></u>	<u><u>\$ 10,472,469</u></u>



SPECIAL REVENUE FUNDS (continued)

2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Total Special Revenue Funds			
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Hotel Accommodation Tax	\$ 940,424	\$ 1,114,266	\$ 1,843,336	\$ 1,878,010
Intergovernmental Revenue	32,925,373	27,925,439	52,323,418	20,269,409
Charges for Services	396,894	1,685,055	1,081,464	1,587,245
Investment Income	648,079	123,708	299,979	233,476
All Other Revenues	9,939	64,950	20,550	721,450
Total Revenues	34,920,709	30,913,418	55,568,747	24,689,590
EXPENDITURES				
City Manager's Office	652,702	1,469,799	2,109,023	1,936,385
Community Resources	11,879,049	17,860,568	31,196,175	21,126,316
Finance	12,288,070	-	-	-
Municipal Court	51,292	80,000	80,000	-
Planning	1,758,258	2,455,035	18,701,925	2,293,953
Police	4,144,965	5,528,541	6,540,472	6,417,951
Public Works	4,301,119	15,077,713	20,663,243	1,663,559
Total Expenditures	35,075,456	42,471,656	79,290,838	33,438,162
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	2,883,463	6,600,000	3,986,569	4,791,882
Operating Transfers Out	(1,650,000)	-	(392,573)	(502,096)
Total Other Financing Sources (Uses)	1,233,463	6,600,000	3,593,996	4,289,786
Excess (Deficiency) of Financial Sources over Financial Uses	1,078,716	(4,958,238)	(20,128,095)	(4,458,786)
FUND BALANCES, BEGINNING OF YEAR	47,411,308	30,490,513	48,490,024	28,361,929
FUND BALANCES, END OF YEAR	\$ 48,490,024	\$ 25,532,275	\$ 28,361,929	\$ 23,903,143



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

2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Capital Improvement Fund

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Sales Tax	\$ 11,636,134	\$ 13,627,352	\$ 12,503,277	\$ 12,635,115
General Use Tax	720,848	606,354	855,546	911,691
Building Material Use Tax	913,919	873,961	722,457	756,833
Motor Vehicle Use Tax	1,263,966	1,071,193	1,296,565	1,330,005
Intergovernmental Revenue	1,921,790	2,063,773	2,520,262	2,660,728
Investment Income	315,666	217,489	415,392	415,392
All Other Revenues	-	3,500	-	-
Total Revenues	<u>16,772,323</u>	<u>18,463,622</u>	<u>18,313,499</u>	<u>18,709,764</u>
EXPENDITURES				
Community Resources	1,102,634	700,000	1,767,272	7,467,221
Finance	59,939	67,749	-	-
Planning	52,302	72,000	334,698	73,000
Public Works	11,535,437	14,857,776	19,081,605	21,206,238
Non-Departmental	1,968,247	2,481,139	3,095,139	2,095,139
Total Expenditures	<u>14,718,558</u>	<u>18,178,664</u>	<u>24,278,714</u>	<u>30,841,598</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,770,000	-	2,318,378	9,285,599
Operating Transfers Out	(3,288,000)	(250,000)	(417,421)	(214,129)
Total Other Financing Sources (Uses)	<u>(1,518,000)</u>	<u>(250,000)</u>	<u>1,900,957</u>	<u>9,071,470</u>
Excess (Deficiency) of Financial Sources over Financial Uses	535,764	34,958	(4,064,258)	(3,060,364)
NET POSITION, BEGINNING OF YEAR	<u>16,959,911</u>	<u>6,291,129</u>	<u>17,495,675</u>	<u>13,431,417</u>
NET POSITION, END OF YEAR	<u>\$ 17,495,675</u>	<u>\$ 6,326,087</u>	<u>\$ 13,431,417</u>	<u>\$ 10,371,053</u>



CAPITAL PROJECTS FUNDS

2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Equipment Replacement Fund				
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Charges for Services	1,908,784	2,157,989	2,157,989	2,317,989
All Other Revenues	196,910	200,000	200,000	200,000
Total Revenues	<u>2,105,694</u>	<u>2,357,989</u>	<u>2,357,989</u>	<u>2,517,989</u>
EXPENDITURES				
City Manager's Office	\$ 118,800	\$ 180,000	\$ 100,000	\$ 100,000
Community Resources	-	-	-	100,000
Information Technology	206,985	130,000	258,145	5,472,806
Public Works	2,707,502	2,400,000	3,600,000	2,260,000
Total Expenditures	<u>3,033,286</u>	<u>2,710,000</u>	<u>3,958,145</u>	<u>7,932,806</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	400,000	500,000	1,500,000	7,875,000
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>500,000</u>	<u>1,500,000</u>	<u>7,875,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	(527,592)	147,989	(100,156)	2,460,183
NET POSITION, BEGINNING OF YEAR	<u>4,549,918</u>	<u>2,636,845</u>	<u>4,022,326</u>	<u>3,922,170</u>
NET POSITION, END OF YEAR	<u>\$ 4,022,326</u>	<u>\$ 2,784,834</u>	<u>\$ 3,922,170</u>	<u>\$ 6,382,353</u>



GOVERNMENTAL FUNDS (continued)

2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Capital Project Funds			
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Sales Tax	\$ 11,636,134	\$ 13,627,352	\$ 12,503,277	\$ 12,635,115
General Use Tax	720,848	606,354	855,546	911,691
Building Material Use Tax	913,919	873,961	722,457	756,833
Motor Vehicle Use Tax	1,263,966	1,071,193	1,296,565	1,330,005
Intergovernmental Revenue	1,921,790	2,063,773	2,520,262	2,660,728
Charges for Services	1,908,784	2,157,989	2,157,989	2,317,989
Investment Income	315,666	217,489	415,392	415,392
All Other Revenues	196,910	203,500	200,000	200,000
Total Revenues	<u>18,878,017</u>	<u>20,821,611</u>	<u>20,671,488</u>	<u>21,227,753</u>
EXPENDITURES				
City Manager's Office	\$ 118,800	\$ 180,000	\$ 100,000	\$ 100,000
Community Resources	1,102,634	700,000	1,767,272	7,567,221
Finance	59,939	67,749	-	-
Information Technology	206,985	130,000	258,145	5,472,806
Planning	52,302	72,000	334,698	73,000
Public Works	14,242,939	17,257,776	22,681,605	23,466,238
Non-Departmental	1,968,247	2,481,139	3,095,139	2,095,139
Total Expenditures	<u>17,751,845</u>	<u>20,888,664</u>	<u>28,236,859</u>	<u>38,774,404</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	2,170,000	500,000	3,818,378	17,160,599
Operating Transfers Out	(3,288,000)	(250,000)	(417,421)	(214,129)
Total Other Financing Sources (Uses)	<u>(1,118,000)</u>	<u>250,000</u>	<u>3,400,957</u>	<u>16,946,470</u>
Excess (Deficiency) of Financial Sources over Financial Uses	8,172	182,947	(4,164,414)	(600,181)
BEGINNING OF YEAR	<u>21,509,828</u>	<u>8,927,974</u>	<u>21,518,001</u>	<u>17,353,587</u>
NET POSITION, END OF YEAR	<u>\$21,518,001</u>	<u>\$ 9,110,921</u>	<u>\$17,353,587</u>	<u>\$16,753,407</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.



PROPRIETARY FUNDS
2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Enterprise Funds				
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Charges for Services	\$ 17,457,405	\$ 16,329,713	\$ 17,599,960	\$ 17,603,260
Investment Income	230,143	80,200	166,700	156,700
Other Income	1,796,092	625,000	1,080,000	550,000
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Total Revenues	19,483,639	17,034,913	18,846,660	18,309,960
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EXPENDITURES				
Community Resources	5,713,056	5,144,268	10,026,744	5,846,385
Public Works	9,198,995	15,244,251	13,959,649	16,918,045
Non-Departmental	-	80,500	580,500	80,500
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Total Expenditures	14,912,051	20,469,019	24,566,893	22,844,930
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OTHER FINANCING SOURCES (USES)				
Total Other Financing Sources (Uses)	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Financial Sources over Financial Uses	4,571,589	(3,434,106)	(5,720,233)	(4,534,970)
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NET POSITION, BEGINNING OF YEAR	44,579,518	40,133,934	49,150,692	43,430,459
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NET POSITION, END OF YEAR	\$ 49,150,692	\$ 36,699,828	\$ 43,430,459	\$ 38,895,489
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PROPRIETARY FUNDS (continued)

2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Internal Service Funds				
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Charges for Services	\$ 14,040,180	\$ 14,457,026	\$ 14,121,544	\$ 14,121,544
Investment Income	301,020	103,000	103,000	103,000
All Other Revenues	2,402,063	50,000	25,000	25,000
Total Revenues	<u>16,743,263</u>	<u>14,610,026</u>	<u>14,249,544</u>	<u>14,249,544</u>
EXPENDITURES				
Non-Departmental	<u>13,848,213</u>	<u>16,818,569</u>	<u>16,821,944</u>	<u>17,581,286</u>
Total Expenditures	<u>13,848,213</u>	<u>16,818,569</u>	<u>16,821,944</u>	<u>17,581,286</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,200,000	1,200,000	1,200,000	6,200,000
Operating Transfers Out	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>(1,200,000)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	2,895,049	(2,208,543)	(2,572,400)	1,668,258
NET POSITION, BEGINNING OF YEAR	<u>17,848,882</u>	<u>13,268,848</u>	<u>20,743,931</u>	<u>18,171,531</u>
NET POSITION, END OF YEAR	<u>\$ 20,743,931</u>	<u>\$ 11,060,305</u>	<u>\$ 18,171,531</u>	<u>\$ 19,839,789</u>

**PROPRIETARY FUNDS (continued)****2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES**

	Total Proprietary Funds			
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Charges for Services	\$ 31,497,584	\$ 30,786,739	\$ 31,721,504	\$ 31,724,804
Investment Income	531,163	183,200	269,700	259,700
Other Income	4,198,155	675,000	1,105,000	575,000
Total Revenues	36,226,902	31,644,939	33,096,204	32,559,504
EXPENDITURES				
Community Resources	5,713,056	5,144,268	10,026,744	5,846,385
Public Works	9,198,995	15,244,251	13,959,649	16,918,045
Non-Departmental	13,848,213	16,899,069	17,402,444	17,661,786
Total Expenditures	28,760,264	37,287,588	41,388,837	40,426,216
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,200,000	1,200,000	1,200,000	6,200,000
Operating Transfers Out	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)
Total Other Financing Sources (Uses)	-	-	-	5,000,000
Excess (Deficiency) of Financial Sources over Financial Uses	7,466,638	(5,642,649)	(8,292,634)	(2,866,712)
NET POSITION,				
BEGINNING OF YEAR	62,428,400	56,083,146	69,894,623	61,601,990
NET POSITION,				
END OF YEAR	\$ 69,894,623	\$ 50,440,497	\$ 61,601,990	\$ 58,735,278



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.



ENTERPRISE FUNDS (continued)

2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Golf Course Fund

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Charges for Services	\$ 6,565,268	\$ 5,226,713	\$ 5,930,260	\$ 5,933,260
Investment Income	643	-	-	-
Other Income	2,540	-	-	-
	<u>6,568,450</u>	<u>5,226,713</u>	<u>5,930,260</u>	<u>5,933,260</u>
Total Revenues				
EXPENDITURES				
Community Resources	5,713,056	5,144,268	10,026,744	5,846,385
Non-Departmental	-	21,000	21,000	21,000
	<u>5,713,056</u>	<u>5,165,268</u>	<u>10,047,744</u>	<u>5,867,385</u>
Total Expenditures				
OTHER FINANCING SOURCES (USES)				
Total Other Financing Sources (Uses)	-	-	-	-
Excess (Deficiency) of Financial Sources over Financial Uses	855,394	61,445	(4,117,484)	65,875
NET POSITION,				
BEGINNING OF YEAR	<u>8,615,335</u>	<u>8,589,739</u>	<u>9,470,729</u>	<u>5,353,245</u>
NET POSITION,				
END OF YEAR	<u>\$ 9,470,729</u>	<u>\$ 8,651,184</u>	<u>\$ 5,353,245</u>	<u>\$ 5,419,120</u>

**ENTERPRISE FUNDS (continued)****2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES**

Sewer Fund				
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Charges for Services	\$ 4,387,289	\$ 4,635,000	\$ 4,630,000	\$ 4,630,000
Investment Income	101,108	41,700	41,700	41,700
Other Income	1,013,151	500,000	1,000,000	500,000
	<u>5,501,548</u>	<u>5,176,700</u>	<u>5,671,700</u>	<u>5,171,700</u>
Total Revenues				
EXPENDITURES				
Public Works	4,420,954	6,670,966	5,458,159	6,395,560
Non-Departmental	-	15,000	215,000	15,000
	<u>4,420,954</u>	<u>6,685,966</u>	<u>5,673,159</u>	<u>6,410,560</u>
Total Expenditures				
OTHER FINANCING SOURCES (USES)				
Total Other Financing Sources (Uses)	-	-	-	-
Excess (Deficiency) of Financial Sources over Financial Uses	1,080,595	(1,509,266)	(1,459)	(1,238,860)
NET POSITION, BEGINNING OF YEAR	<u>11,907,158</u>	<u>11,350,852</u>	<u>12,987,753</u>	<u>12,986,294</u>
NET POSITION, END OF YEAR	<u>\$ 12,987,753</u>	<u>\$ 9,841,586</u>	<u>\$ 12,986,294</u>	<u>\$ 11,747,434</u>



ENTERPRISE FUNDS (continued)

2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Stormwater Fund			
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Charges for Services	\$ 5,187,633	\$ 5,315,000	\$ 5,720,000	\$ 5,720,000
Investment Income	102,602	24,500	100,000	100,000
Other Income	700,001	-	-	-
Total Revenues	5,990,236	5,339,500	5,820,000	5,820,000
EXPENDITURES				
Public Works	3,616,510	7,194,712	6,798,461	7,400,930
Non-Departmental	-	42,000	242,000	42,000
Total Expenditures	3,616,510	7,236,712	7,040,461	7,442,930
OTHER FINANCING SOURCES (USES)				
Total Other Financing Sources (Uses)	-	-	-	-
Excess (Deficiency) of Financial Sources over Financial Uses	2,373,725	(1,897,212)	(1,220,461)	(1,622,930)
NET POSITION, BEGINNING OF YEAR	21,695,517	19,595,697	24,068,828	22,848,367
NET POSITION, END OF YEAR	\$ 24,068,828	\$ 17,698,485	\$ 22,848,367	\$ 21,225,437

**ENTERPRISE FUNDS (continued)****2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES****Water Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Charges for Services	\$ 1,317,214	\$ 1,153,000	\$ 1,319,700	\$ 1,320,000
Investment Income	25,790	14,000	25,000	15,000
Other Income	80,400	125,000	80,000	50,000
Total Revenues	1,423,405	1,292,000	1,424,700	1,385,000
EXPENDITURES				
Public Works	1,161,531	1,378,574	1,703,029	3,121,555
Non-Departmental	-	2,500	102,500	2,500
Total Expenditures	1,161,531	1,381,074	1,805,529	3,124,055
OTHER FINANCING SOURCES (USES)				
Total Other Financing Sources (Uses)	-	-	-	-
Excess (Deficiency) of Financial Sources over Financial Uses	261,874	(89,074)	(380,829)	(1,739,055)
NET POSITION, BEGINNING OF YEAR	2,361,508	597,646	2,623,382	2,242,553
NET POSITION, END OF YEAR	\$ 2,623,382	\$ 508,572	\$ 2,242,553	\$ 503,498



ENTERPRISE FUNDS (continued)
2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Total Enterprise Funds			
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Charges for Services	\$ 17,457,405	\$ 16,329,713	\$ 17,599,960	\$ 17,603,260
Investment Income	230,143	80,200	166,700	156,700
Other Income	1,796,092	625,000	1,080,000	550,000
	<u>19,483,639</u>	<u>17,034,913</u>	<u>18,846,660</u>	<u>18,309,960</u>
EXPENDITURES				
Community Resources	5,713,056	5,144,268	10,026,744	5,846,385
Public Works	9,198,995	15,244,251	13,959,649	16,918,045
Non-Departmental	-	80,500	580,500	80,500
	<u>14,912,051</u>	<u>20,469,019</u>	<u>24,566,893</u>	<u>22,844,930</u>
OTHER FINANCING SOURCES (USES)				
Total Other Financing Sources (Uses)	-	-	-	-
Excess (Deficiency) of Financial Sources over Financial Uses	4,571,589	(3,434,106)	(5,720,233)	(4,534,970)
NET POSITION, BEGINNING OF YEAR	<u>44,579,518</u>	<u>40,133,934</u>	<u>49,150,692</u>	<u>43,430,459</u>
NET POSITION, END OF YEAR	<u>\$ 49,150,692</u>	<u>\$ 36,699,828</u>	<u>\$ 43,430,459</u>	<u>\$ 38,895,489</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:

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
2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Medical & Dental Self Insurance Fund

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Charges for Services	\$ 12,840,180	\$ 13,257,026	\$ 12,921,544	\$ 12,921,544
Investment Income	183,047	20,000	20,000	20,000
All Other Revenues	<u>199,442</u>	<u>50,000</u>	<u>25,000</u>	<u>25,000</u>
Total Revenues	<u>13,222,668</u>	<u>13,327,026</u>	<u>12,966,544</u>	<u>12,966,544</u>
EXPENDITURES				
Non-Departmental	<u>10,416,463</u>	<u>13,622,942</u>	<u>13,624,362</u>	<u>13,633,104</u>
Total Expenditures	<u>10,416,463</u>	<u>13,622,942</u>	<u>13,624,362</u>	<u>13,633,104</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers Out	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>(1,200,000)</u>
Total Other Financing Sources (Uses)	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>(1,200,000)</u>
Excess (Deficiency) of Financial Sources over Financial Uses	1,606,205	(1,495,916)	(1,857,818)	(1,866,560)
NET POSITION, BEGINNING OF YEAR	<u>11,201,066</u>	<u>8,762,229</u>	<u>13,032,663</u>	<u>11,174,845</u>
NET POSITION, END OF YEAR	<u>\$ 13,032,663</u>	<u>\$ 7,266,313</u>	<u>\$ 11,174,845</u>	<u>\$ 9,308,285</u>



INTERNAL SERVICE FUNDS (continued)

2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Property & Casualty Self-Insurance Fund

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Charges for Services	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Investment Income	41,717	25,000	25,000	25,000
All Other Revenues	1,657,230	-	-	-
Total Revenues	<u>2,298,947</u>	<u>625,000</u>	<u>625,000</u>	<u>625,000</u>
EXPENDITURES				
Non-Departmental	<u>2,228,864</u>	<u>1,765,193</u>	<u>1,766,678</u>	<u>2,511,740</u>
Total Expenditures	<u>2,228,864</u>	<u>1,765,193</u>	<u>1,766,678</u>	<u>2,511,740</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	600,000	600,000	600,000	3,600,000
Total Other Financing Sources (Uses)	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>3,600,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	670,083	(540,193)	(541,678)	1,713,260
NET POSITION, BEGINNING OF YEAR	<u>1,884,642</u>	<u>1,992,587</u>	<u>2,554,724</u>	<u>2,013,046</u>
NET POSITION, END OF YEAR	<u><u>\$ 2,554,724</u></u>	<u><u>\$ 1,452,394</u></u>	<u><u>\$ 2,013,046</u></u>	<u><u>\$ 3,726,306</u></u>



INTERNAL SERVICE FUNDS (continued)
2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Retiree's Health Program Fund				
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Investment Income	57,330	25,000	25,000	25,000
All Other Revenues	320,000	-	-	-
Total Revenues	<u>377,330</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
EXPENDITURES				
Non-Departmental	<u>43,561</u>	<u>220,000</u>	<u>220,000</u>	<u>220,000</u>
Total Expenditures	<u>43,561</u>	<u>220,000</u>	<u>220,000</u>	<u>220,000</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	333,770	(195,000)	(195,000)	(195,000)
NET POSITION, BEGINNING OF YEAR	<u>4,069,341</u>	<u>3,874,239</u>	<u>4,403,110</u>	<u>4,208,110</u>
NET POSITION, END OF YEAR	<u><u>\$ 4,403,110</u></u>	<u><u>\$ 3,679,239</u></u>	<u><u>\$ 4,208,110</u></u>	<u><u>\$ 4,013,110</u></u>



INTERNAL SERVICE FUNDS (continued)

2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Worker's Compensation Self-Insurance Fund

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Charges for Services	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Investment Income	18,926	33,000	33,000	33,000
All Other Revenues	-	-	-	-
Total Revenues	<u>618,926</u>	<u>633,000</u>	<u>633,000</u>	<u>633,000</u>
EXPENDITURES				
Non-Departmental	<u>1,159,325</u>	<u>1,210,434</u>	<u>1,210,905</u>	<u>1,216,442</u>
Total Expenditures	<u>1,159,325</u>	<u>1,210,434</u>	<u>1,210,905</u>	<u>1,216,442</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	600,000	600,000	600,000	2,600,000
Total Other Financing Sources (Uses)	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>2,600,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	59,601	22,566	22,095	2,016,558
NET POSITION,				
BEGINNING OF YEAR	<u>693,833</u>	<u>1,320,156</u>	<u>753,434</u>	<u>775,529</u>
NET POSITION,				
END OF YEAR	<u>\$ 753,434</u>	<u>\$ 1,342,722</u>	<u>\$ 775,529</u>	<u>\$ 2,792,088</u>



INTERNAL SERVICE FUNDS (continued)
2020 - 2022 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Total Internal Service Funds			
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
REVENUES				
Charges for Services	\$ 14,040,180	\$ 14,457,026	\$ 14,121,544	\$ 14,121,544
Investment Income	301,020	103,000	103,000	103,000
All Other Revenues	2,402,063	50,000	25,000	25,000
Total Revenues	<u>16,743,263</u>	<u>14,610,026</u>	<u>14,249,544</u>	<u>14,249,544</u>
EXPENDITURES				
Non-Departmental	<u>13,848,213</u>	<u>16,818,569</u>	<u>16,821,944</u>	<u>17,581,286</u>
Total Expenditures	<u>13,848,213</u>	<u>16,818,569</u>	<u>16,821,944</u>	<u>17,581,286</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,200,000	1,200,000	1,200,000	6,200,000
Operating Transfers Out	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>(1,200,000)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	2,895,049	(2,208,543)	(2,572,400)	1,668,258
NET POSITION, BEGINNING OF YEAR	<u>17,848,882</u>	<u>13,268,848</u>	<u>20,743,931</u>	<u>18,171,531</u>
NET POSITION, END OF YEAR	<u>\$ 20,743,931</u>	<u>\$ 11,060,305</u>	<u>\$ 18,171,531</u>	<u>\$ 19,839,789</u>



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 (2022-2026)

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 2021 through 2026 indicate that given revenue estimates and current spending levels, the City will maintain a fund balance above 10 percent (10%) through 2026. 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 (2022-2026)

- ❖ The following is a list of some of the significant plans for 2022-2026.
 - Implement priorities, goals, and objectives of the Imagine Lakewood! Community Resources Master Plan.
 - Implement capital building and facility improvements that support sustainability
 - Implement technology replacement to improve productivity, communication, transparency, and data storage and retrieval
 - 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 pedestrian signals
 - 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 (2022-2026) (continued)

REVENUE ASSUMPTIONS

- ❖ Overall, the City of Lakewood is forecasting to experience a return to pre-pandemic revenue levels in 2022. Revenue projections for 2022 assume a reasonable increase to sales and use tax revenues. 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.
- ❖ 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 4.711 mills. Gross property tax revenue is projected to grow at a modest rate over time. Bi-annual reassessments of property are conducted during odd years and payable during the following even years. Property tax revenues are anticipated remain flat in 2021 compared to 2020. Lakewood and the Denver Metro region continue to experience strong job growth and an increasing population resulting in higher demand for housing and increasing property values.
- ❖ In the Special Revenue Funds, a diversity of sources make up fund revenues which include hotel accommodation tax, lottery proceeds, and grant revenues. Grant revenues can be large and unpredictable from year to year and that is reflected in our strategic plan. Other special revenues generally increase with overall inflation. The Enterprise Funds for 2022 through 2026 reflect modest increases in revenue with a decrease in overall fund balance due to expenditures being slightly higher than revenues. Internal service revenues are expected to be consistent and generally increase with overall inflation. These funds are restricted and used for specific purposes and not available for general use.
- ❖ 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 (2022-2026) (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 in 2022 through 2026. Due to funds received from the American Rescue Plan Act, investments in infrastructure and equipment are proposed in the 2022 budget.
- ❖ Within the General Fund 2021 revised and 2022 expenditure have been held constant with the exception of investments in one time projects provided by American Rescue Plan Act funds.
- ❖ 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 2022. A General Fund transfer in the amount of \$4,700,000 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**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual
REVENUES				
Property Tax	\$ 9,150,515	\$ 10,599,836	\$ 10,529,868	\$ 11,888,221
Sales Tax	62,301,202	63,855,609	65,673,093	61,551,813
General Use Tax	3,837,791	3,130,410	4,105,196	3,613,533
Building Material Use Tax	7,320,037	4,664,345	3,562,218	4,624,026
Motor Vehicle Use Tax	6,904,949	6,060,979	6,222,257	6,319,831
Specific Ownership Tax	474,759	471,678	951,969	948,174
Tobacco Products Tax	321,768	327,965	297,242	371,894
Business & Occupation Tax	3,299,605	3,465,089	3,489,850	3,861,558
Franchise Charges & Other Taxes	6,300,349	6,158,515	6,188,923	5,985,637
Licenses & Permits	6,395,758	4,902,432	4,661,369	4,111,662
Intergovernmental Revenue	5,207,080	6,200,153	6,122,856	4,900,703
Charges for Services	11,872,741	12,797,125	12,717,883	8,094,618
Fines & Forfeits	1,200,775	1,241,903	1,306,555	1,339,908
Investment Income	279,080	417,977	3,259,065	2,388,942
TABOR Refund	(12,536,504)	12,536,504	-	-
All Other Revenues	617,021	624,403	728,178	546,096
Total Revenues	112,946,925	137,454,925	129,816,522	120,546,616
EXPENDITURES				
Mayor and City Council	501,017	505,721	502,075	571,817
City Manager's Office	2,202,030	2,432,409	2,419,621	1,951,556
City Attorney's Office	1,893,859	1,832,332	1,860,190	2,134,598
City Clerk's Office	981,146	1,020,458	1,065,170	922,485
Community Resources	19,349,170	19,930,767	20,982,977	17,019,098
Finance	3,414,604	4,301,075	4,186,752	3,841,432
Human Resources	1,450,640	1,598,918	1,546,201	1,161,108
Information Technology	5,872,398	7,030,283	7,037,719	7,544,848
Municipal Court	3,335,119	3,624,832	3,823,943	3,883,259
Planning	1,844,363	2,038,564	1,993,727	1,908,807
Police	46,796,825	49,656,473	52,334,041	47,726,259
Public Works	15,575,708	16,335,048	16,951,728	15,012,547
Non-Departmental	8,220,460	6,799,238	5,841,456	6,600,638
Total Expenditures	111,437,339	117,106,116	120,545,599	110,278,451
OTHER FINANCING SOURCES (USES)				
Capital Lease	-	-	-	-
Operating Transfers In	-	-	600,000	3,038,000
Operating Transfers Out	(7,413,200)	(13,898,604)	(15,277,143)	(3,153,463)
Total Other Financing Sources (Uses)	(7,413,200)	(13,898,604)	(14,677,143)	(115,463)
Excess (Deficiency) of Financial Sources over Financial Uses	(5,903,613)	6,450,205	(5,406,220)	10,152,702
FUND BALANCES/NET POSITION, General Fund	36,055,910	30,152,257	36,602,462	31,196,242
FUND BALANCES/NET POSITION, END OF YEAR	\$ 30,152,297	\$ 36,602,462	\$ 31,196,242	\$ 41,348,944

**GENERAL FUND (continued)**

2021 Revised	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
\$ 11,903,528	\$ 12,740,069	\$ 12,740,069	\$ 13,635,401	\$ 13,635,401	\$ 14,593,653
66,167,133	66,492,969	66,820,434	67,149,536	67,480,293	67,812,685
4,406,072	4,729,001	4,870,871	5,016,997	5,167,507	5,322,532
3,736,560	3,919,434	4,111,258	4,312,471	4,523,531	4,744,921
6,482,826	6,650,025	6,821,536	6,997,470	7,177,942	7,363,069
968,837	1,030,286	1,219,787	1,219,787	1,444,144	1,444,144
30,962	-	-	-	-	-
4,064,924	4,278,999	4,504,349	4,741,566	4,991,276	5,254,137
5,973,993	5,954,405	5,935,953	5,919,088	5,903,770	5,889,960
4,191,525	4,240,238	4,197,154	4,231,460	4,268,324	4,307,918
17,306,138	16,739,136	6,005,361	6,063,977	6,124,513	6,187,036
10,481,868	10,775,445	11,101,375	11,511,710	12,049,171	12,553,498
1,287,106	1,287,106	1,287,106	1,287,106	1,287,106	1,287,106
895,200	895,200	895,200	895,200	895,200	895,200
-	-	-	-	-	-
1,550,342	550,892	550,892	550,892	550,892	550,892
<u>139,447,014</u>	<u>140,283,205</u>	<u>131,061,345</u>	<u>133,532,661</u>	<u>135,499,070</u>	<u>138,206,751</u>
559,311	570,954	578,623	586,214	594,386	606,324
1,915,888	2,085,080	2,044,374	2,082,925	2,122,936	2,164,042
1,806,299	2,103,627	1,985,154	2,034,505	2,085,337	2,151,254
927,498	989,281	1,010,057	1,030,452	1,051,491	1,074,059
18,646,413	21,377,930	20,639,199	20,920,415	21,206,695	21,504,214
3,420,802	3,698,839	3,660,451	3,742,034	3,826,501	3,917,197
1,184,447	1,397,740	1,432,500	1,466,885	1,502,361	1,538,701
7,373,580	7,246,046	7,241,269	7,552,682	7,677,673	8,395,802
3,858,714	4,035,089	4,129,096	4,221,066	4,317,015	4,416,306
2,688,646	3,874,576	3,196,276	3,224,632	3,302,545	3,382,320
52,949,372	54,593,779	55,230,896	56,442,862	57,683,602	58,953,723
16,294,190	16,737,036	16,885,484	17,105,902	17,337,030	17,574,303
5,750,722	5,750,722	6,353,053	6,967,559	7,594,311	7,594,311
<u>117,375,880</u>	<u>124,460,700</u>	<u>124,386,431</u>	<u>127,378,132</u>	<u>130,301,883</u>	<u>133,272,556</u>
-	-	-	-	-	-
-	-	-	45,000	90,000	135,000
<u>(6,994,953)</u>	<u>(26,236,256)</u>	<u>(7,031,085)</u>	<u>(7,529,961)</u>	<u>(7,119,201)</u>	<u>(6,151,873)</u>
<u>(6,994,953)</u>	<u>(26,236,256)</u>	<u>(7,031,085)</u>	<u>(7,484,961)</u>	<u>(7,029,201)</u>	<u>(6,016,873)</u>
15,076,180	(10,413,751)	(356,171)	(1,330,432)	(1,832,014)	(1,082,678)
<u>41,348,944</u>	<u>56,425,124</u>	<u>46,011,373</u>	<u>45,655,202</u>	<u>44,324,769</u>	<u>42,492,755</u>
<u>\$ 56,425,124</u>	<u>\$ 46,011,373</u>	<u>\$ 45,655,202</u>	<u>\$ 44,324,769</u>	<u>\$ 42,492,755</u>	<u>\$ 41,410,077</u>

**SPECIAL REVENUE FUNDS**

	2017	2018	2019	2020
	Actual	Actual	Actual	Actual
REVENUES				
Hotel Accomodation Tax	\$ 1,772,462	\$ 1,699,879	\$ 1,809,367	\$ 940,424
Intergovernmental Revenue	16,014,744	14,272,207	15,675,641	32,925,373
Charges for Services	1,389,620	1,499,029	1,581,784	396,894
Investment Income	224,994	243,280	501,670	648,079
All Other Revenues	24,843	85,732	152,350	9,939
Total Revenues	19,426,663	17,800,127	19,720,813	34,920,709
EXPENDITURES				
City Manager's Office	733,622	657,884	862,106	652,702
Community Resources	11,974,780	21,608,931	13,258,536	11,879,049
Finance	30,870	32,197	11,694	12,288,070
Municipal Court	-	-	-	51,292
Planning	772,326	762,800	1,074,684	1,758,258
Police	3,174,300	3,010,021	4,522,283	4,144,965
Public Works	881,949	348,795	419,392	4,301,119
Non-Departmental	-	-	57,800	-
Total Expenditures	17,567,847	26,420,627	20,206,496	35,075,456
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	4,455,096	15,944,582	31,102,626	2,883,463
Operating Transfers Out	-	(915,000)	(11,037,277)	(1,650,000)
Total Other Financing Sources (Uses)	4,455,096	15,029,582	20,065,349	1,233,463
Excess (Deficiency) of Financial Sources over Financial Uses	6,313,912	6,409,081	19,579,665	1,078,716
FUND BALANCES/NET POSITION, BEGINNING OF YEAR	15,108,651	21,422,561	27,831,642	47,411,308
FUND BALANCES/NET POSITION, END OF YEAR	\$ 21,422,561	\$ 27,831,642	\$ 47,411,308	\$ 48,490,024

**SPECIAL REVENUE FUNDS (Continued)**

2021 Revised	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
\$ 1,843,336	\$ 1,878,010	\$ 1,881,585	\$ 1,917,161	\$ 1,921,105	\$ 1,957,629
52,323,418	20,269,409	17,271,072	17,164,932	17,311,561	17,461,408
1,081,464	1,587,245	1,609,995	1,609,995	1,609,995	1,609,995
299,979	233,476	160,667	144,351	153,906	171,871
20,550	721,450	68,450	68,450	68,450	68,450
<u>55,568,747</u>	<u>24,689,590</u>	<u>20,991,769</u>	<u>20,904,889</u>	<u>21,065,017</u>	<u>21,269,353</u>
2,109,023	1,936,385	1,505,405	1,524,372	1,543,884	1,478,008
31,196,175	21,126,316	15,218,580	13,277,602	12,920,405	12,609,013
-	-	-	-	-	-
80,000	-	-	-	-	-
16,201,925	2,293,953	2,039,579	2,029,667	2,033,362	2,037,168
6,540,472	6,417,951	4,688,622	4,635,893	4,677,949	4,721,114
23,163,243	1,663,559	1,669,464	1,675,304	1,681,320	1,687,571
-	-	-	-	-	-
<u>79,290,838</u>	<u>33,438,162</u>	<u>25,121,651</u>	<u>23,142,839</u>	<u>22,856,920</u>	<u>22,532,873</u>
3,986,569	4,791,882	2,531,085	3,029,961	2,619,201	3,151,873
(392,573)	(502,096)	-	-	-	-
<u>3,593,996</u>	<u>4,289,786</u>	<u>2,531,085</u>	<u>3,029,961</u>	<u>2,619,201</u>	<u>3,151,873</u>
(20,128,095)	(4,458,786)	(1,598,797)	792,011	827,297	1,888,353
<u>48,490,024</u>	<u>28,361,929</u>	<u>23,903,143</u>	<u>22,304,345</u>	<u>23,096,356</u>	<u>23,923,654</u>
<u>\$ 28,361,929</u>	<u>\$ 23,903,143</u>	<u>\$ 22,304,345</u>	<u>\$ 23,096,356</u>	<u>\$ 23,923,654</u>	<u>\$ 25,812,006</u>

**CAPITAL PROJECT FUNDS**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual
REVENUES				
Sales Tax	\$ 11,666,845	\$ 12,107,112	\$ 12,372,814	\$ 11,636,134
General Use Tax	758,989	623,620	802,859	720,848
Building Material Use Tax	1,442,083	924,247	689,643	913,919
Motor Vehicle Use Tax	1,381,002	1,212,196	1,244,452	1,263,966
Intergovernmental Revenue	2,115,650	2,363,616	2,563,663	1,921,790
Charges for Services	2,055,646	2,021,061	2,001,370	1,908,784
Investment Income	424,303	467,397	453,051	315,666
All Other Revenues	65,443	168,724	232,635	196,910
Total Revenues	19,909,960	19,887,972	20,360,488	18,878,017
EXPENDITURES				
City Manager's Office	127,233	134,634	116,323	118,800
Community Resources	3,065,607	4,326,828	953,129	1,102,634
Finance	58,530	63,327	65,805	59,939
Information Technology	259,553	1,581,123	1,688,226	206,985
Planning	179,145	405,619	198,452	52,302
Police	-	74,880	-	-
Public Works	14,678,500	15,301,319	14,566,713	14,242,939
Non-Departmental	2,620,815	2,410,289	2,482,651	1,968,247
Total Expenditures	20,989,383	24,298,019	20,071,301	17,751,845
OTHER FINANCING SOURCES (USES)				
Capital Lease	-	1,510,854	-	-
Operating Transfers In	3,265,000	6,051,504	1,460,000	2,170,000
Operating Transfers Out	(306,896)	(7,182,482)	(8,573,206)	(3,288,000)
Total Other Financing Sources (Uses)	2,958,104	379,876	(7,113,206)	(1,118,000)
Excess (Deficiency) of Financial Sources over Financial Uses	1,878,681	(4,030,172)	(6,824,019)	8,172
FUND BALANCES/NET POSITION, BEGINNING OF YEAR				
	30,485,337	32,364,018	28,333,846	21,509,827
FUND BALANCES/NET POSITION, END OF YEAR				
	\$ 32,364,018	\$ 28,333,846	\$ 21,509,827	\$ 21,518,000

**CAPITAL PROJECT FUNDS (continued)**

2021 Revised	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
\$ 12,503,277	\$ 12,635,115	\$ 12,768,343	\$ 12,902,976	\$ 13,039,029	\$ 13,176,516
855,546	911,691	971,520	1,035,275	1,103,214	1,175,611
722,457	756,833	792,843	830,568	870,087	911,487
1,296,565	1,330,005	1,364,308	1,399,494	1,435,589	1,472,614
2,520,262	2,660,728	2,815,086	2,984,710	3,171,111	3,375,947
2,157,989	2,317,989	3,485,000	3,635,000	2,985,000	2,985,000
415,392	415,392	415,392	415,392	415,392	415,392
200,000	200,000	200,000	200,000	200,000	200,000
<u>20,671,488</u>	<u>21,227,753</u>	<u>22,812,492</u>	<u>23,403,415</u>	<u>23,219,422</u>	<u>23,712,567</u>
100,000	100,000	100,000	100,000	100,000	100,000
1,767,272	7,567,221	1,520,000	1,540,000	1,560,000	1,580,000
-	-	-	-	-	-
258,145	5,472,806	2,641,130	2,813,456	2,282,000	1,989,191
334,698	73,000	73,000	74,000	74,000	75,000
-	-	-	-	-	-
22,681,605	23,466,238	22,126,180	23,064,741	23,247,950	22,062,109
3,095,139	2,095,139	2,095,139	2,095,139	2,095,139	2,095,139
<u>28,236,859</u>	<u>38,774,404</u>	<u>28,555,449</u>	<u>29,687,336</u>	<u>29,359,089</u>	<u>27,901,439</u>
-	-	-	-	-	-
3,818,378	17,160,599	3,500,000	3,500,000	3,500,000	2,000,000
(417,421)	(214,129)	-	-	-	-
<u>3,400,957</u>	<u>16,946,470</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>2,000,000</u>
(4,164,414)	(600,181)	(2,242,957)	(2,783,921)	(2,639,667)	(2,188,872)
<u>21,518,000</u>	<u>17,353,586</u>	<u>16,753,405</u>	<u>14,510,449</u>	<u>11,726,527</u>	<u>9,086,860</u>
<u>\$ 17,353,586</u>	<u>\$ 16,753,405</u>	<u>\$ 14,510,449</u>	<u>\$ 11,726,527</u>	<u>\$ 9,086,860</u>	<u>\$ 6,897,988</u>

**ENTERPRISE FUNDS**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual
REVENUES				
Charges for Services	\$ 14,871,729	\$ 15,283,013	\$ 15,262,424	\$ 17,457,405
Investment Income	199,145	239,265	271,230	230,143
All Other Revenues	<u>1,018,568</u>	<u>1,007,610</u>	<u>2,172,739</u>	<u>1,796,092</u>
Total Revenues	<u>16,089,442</u>	<u>16,529,888</u>	<u>17,706,393</u>	<u>19,483,639</u>
EXPENDITURES				
Community Resources	5,098,965	5,185,134	5,395,394	5,713,056
Public Works	8,467,284	8,173,255	8,200,557	9,198,995
Non-Departmental	<u>-</u>	<u>13,974</u>	<u>3,501</u>	<u>-</u>
Total Expenditures	<u>13,566,248</u>	<u>13,372,363</u>	<u>13,599,453</u>	<u>14,912,051</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	2,523,193	3,157,526	4,106,940	4,571,589
FUND BALANCES/NET POSITION, BEGINNING OF YEAR	<u>34,791,859</u>	<u>37,315,052</u>	<u>40,472,579</u>	<u>44,579,518</u>
FUND BALANCES/NET POSITION, END OF YEAR	<u><u>\$ 37,315,052</u></u>	<u><u>\$ 40,472,579</u></u>	<u><u>\$ 44,579,518</u></u>	<u><u>\$ 49,150,692</u></u>

**ENTERPRISE FUNDS (continued)**

2021 Revised	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
\$ 17,599,960	\$ 17,603,260	\$ 17,895,257	\$ 18,365,257	\$ 18,735,257	\$ 19,115,237
166,700	156,700	146,700	146,700	146,700	146,700
1,080,000	550,000	275,000	275,000	275,000	275,000
<u>18,846,660</u>	<u>18,309,960</u>	<u>18,316,957</u>	<u>18,786,957</u>	<u>19,156,957</u>	<u>19,536,937</u>
10,026,744	5,846,385	5,446,327	5,509,833	5,574,263	5,640,624
13,959,649	16,918,045	14,764,545	14,688,973	14,890,242	15,091,973
580,500	80,500	80,500	80,500	80,500	80,500
<u>24,566,893</u>	<u>22,844,930</u>	<u>20,291,372</u>	<u>20,279,306</u>	<u>20,545,005</u>	<u>20,813,097</u>
-	-	1,000,000	1,000,000	1,000,000	1,000,000
-	-	-	(45,000)	(90,000)	(135,000)
<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>955,000</u>	<u>910,000</u>	<u>865,000</u>
(5,720,233)	(4,534,970)	(974,415)	(537,349)	(478,048)	(411,160)
<u>49,150,692</u>	<u>43,430,459</u>	<u>38,895,489</u>	<u>37,921,074</u>	<u>37,383,725</u>	<u>36,905,677</u>
<u>\$ 43,430,459</u>	<u>\$ 38,895,489</u>	<u>\$ 37,921,074</u>	<u>\$ 37,383,725</u>	<u>\$ 36,905,677</u>	<u>\$ 36,494,517</u>

**INTERNAL SERVICE FUNDS**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual
REVENUES				
Charges for Services	\$ 14,891,189	\$ 13,688,282	\$ 13,801,486	\$ 14,040,180
Investment Income	221,612	304,086	346,763	301,020
All Other Revenues	<u>2,841,837</u>	<u>475,783</u>	<u>742,062</u>	<u>2,402,063</u>
Total Revenues	<u>17,954,639</u>	<u>14,468,151</u>	<u>14,890,311</u>	<u>16,743,263</u>
EXPENDITURES				
Non-Departmental	<u>13,031,204</u>	<u>13,150,394</u>	<u>14,230,747</u>	<u>13,848,213</u>
Total Expenditures	<u>13,031,204</u>	<u>13,150,394</u>	<u>14,230,747</u>	<u>13,848,213</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	1,200,000	1,200,000
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>(1,475,000)</u>	<u>(1,200,000)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(275,000)</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	4,923,435	1,317,756	384,564	2,895,049
FUND BALANCES/NET POSITION, BEGINNING OF YEAR	<u>11,223,126</u>	<u>16,146,561</u>	<u>17,464,317</u>	<u>17,848,882</u>
FUND BALANCES/NET POSITION, END OF YEAR	<u>\$ 16,146,561</u>	<u>\$ 17,464,317</u>	<u>\$ 17,848,881</u>	<u>\$ 20,743,931</u>

**INTERNAL SERVICE FUNDS (continued)**

2021 Revised	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
\$ 14,121,544	\$ 14,121,544	\$ 14,121,544	\$ 14,121,544	\$ 14,121,544	\$ 14,121,544
103,000	103,000	103,000	103,000	103,000	103,000
25,000	25,000	25,000	25,000	25,000	25,000
<u>14,249,544</u>	<u>14,249,544</u>	<u>14,249,544</u>	<u>14,249,544</u>	<u>14,249,544</u>	<u>14,249,544</u>
<u>16,821,944</u>	<u>17,581,286</u>	<u>16,925,414</u>	<u>16,942,182</u>	<u>16,959,188</u>	<u>16,976,669</u>
<u>16,821,944</u>	<u>17,581,286</u>	<u>16,925,414</u>	<u>16,942,182</u>	<u>16,959,188</u>	<u>16,976,669</u>
1,200,000	6,200,000	1,200,000	1,200,000	1,200,000	1,200,000
(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)
<u>-</u>	<u>5,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(2,572,400)	1,668,258	(2,675,870)	(2,692,638)	(2,709,644)	(2,727,125)
<u>20,743,931</u>	<u>18,171,531</u>	<u>19,839,789</u>	<u>17,163,919</u>	<u>14,471,281</u>	<u>11,761,637</u>
<u>\$ 18,171,531</u>	<u>\$ 19,839,789</u>	<u>\$ 17,163,919</u>	<u>\$ 14,471,281</u>	<u>\$ 11,761,637</u>	<u>\$ 9,034,512</u>

**ALL FUNDS SUMMARY**

	2017	2018	2019	2020
	Actual	Actual	Actual	Actual
REVENUES				
Property Tax	\$ 9,150,515	\$ 10,599,836	\$ 10,529,868	\$ 11,888,221
Sales Tax	73,968,047	75,962,721	78,045,907	73,187,947
General Use Tax	4,596,780	3,754,031	4,908,055	4,334,381
Building Material Use Tax	8,762,119	5,588,592	4,251,861	5,537,945
Motor Vehicle Use Tax	8,285,951	7,273,175	7,466,709	7,583,797
Specific Ownership Tax	474,759	471,678	951,969	948,174
Tobacco Products Tax	321,768	327,965	297,242	371,894
Business & Occupation Tax	3,299,605	3,465,089	3,489,850	3,861,558
Franchise Charges & Other Taxes	6,300,349	6,158,515	6,188,923	5,985,637
Hotel Accomodation Tax	1,772,462	1,699,879	1,809,367	940,424
Licenses & Permits	6,395,758	4,902,432	4,661,369	4,111,662
Intergovernmental Revenue	23,337,474	22,835,976	24,362,161	39,747,865
Charges for Services	45,400,924	45,310,438	45,364,946	41,897,880
Fines & Forfeits	1,200,775	1,241,903	1,306,555	1,339,908
Investment Income	1,349,133	1,672,005	4,831,779	3,883,850
TABOR Refund	(12,536,504)	12,536,504	-	-
All Other Revenues	4,247,713	14,876,827	4,027,964	4,951,100
Total Revenues	186,327,628	218,677,566	202,494,526	210,572,244
EXPENDITURES				
Mayor and City Council	501,017	505,721	502,075	571,817
City Manager's Office	3,062,884	3,224,927	3,398,051	2,723,057
City Attorney's Office	1,893,859	1,832,332	1,860,190	2,134,598
City Clerk's Office	981,146	1,020,458	1,065,170	922,485
Community Resources	39,488,522	51,051,108	40,590,036	35,713,839
Finance	3,504,004	4,396,599	4,264,251	16,189,441
Human Resources	1,450,640	1,598,918	1,546,201	1,161,107
Information Technology	6,131,951	8,611,405	8,725,945	7,751,833
Municipal Court	3,335,115	3,624,832	3,823,943	3,934,551
Planning	2,795,832	3,206,983	3,266,864	3,719,367
Police	49,971,120	52,741,374	56,856,324	51,871,118
Public Works	39,603,442	40,158,417	40,138,391	42,755,599
Non-Departmental	23,872,479	22,373,908	22,616,159	22,417,621
Total Expenditures	176,592,011	194,346,984	188,653,600	191,866,431
OTHER FINANCING SOURCES (USES)				
Capital Lease	-	1,510,854	-	-
Operating Transfers In	7,720,096	21,996,086	34,362,626	9,291,463
Operating Transfers Out	(7,720,096)	(21,996,086)	(36,362,626)	(9,291,463)
Total Other Financing Sources (Uses)	-	1,510,854	(2,000,000)	-
Excess (Deficiency) of Financial Sources over Financial Uses	9,735,617	25,841,437	11,840,926	18,705,813
FUND BALANCES/NET POSITION, BEGINNING OF YEAR	- 127,664,888	- 137,400,505	- 150,704,889	- 162,545,815
FUND BALANCES/NET POSITION, END OF YEAR	\$ 137,400,505	\$ 150,704,889	\$ 162,545,815	\$ 181,251,628

**ALL FUNDS SUMMARY (continued)**

2021 Revised	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
\$ 11,903,528	\$ 12,740,069	\$ 12,740,069	\$ 13,635,401	\$ 13,635,401	\$ 14,593,653
78,670,410	79,128,084	79,588,777	80,052,512	80,519,322	80,989,201
5,261,618	5,640,692	5,842,391	6,052,272	6,270,721	6,498,143
4,459,017	4,676,267	4,904,101	5,143,039	5,393,618	5,656,408
7,779,391	7,980,030	8,185,844	8,396,964	8,613,531	8,835,683
968,837	1,030,286	1,219,787	1,219,787	1,444,144	1,444,144
30,962	-	-	-	-	-
4,064,924	4,278,999	4,504,349	4,741,566	4,991,276	5,254,137
5,973,993	5,954,405	5,935,953	5,919,088	5,903,770	5,889,960
1,843,336	1,878,010	1,881,585	1,917,161	1,921,105	1,957,629
4,191,525	4,240,238	4,197,154	4,231,460	4,268,324	4,307,918
72,149,818	39,669,273	26,091,519	26,213,619	26,607,185	27,024,391
45,442,825	46,405,483	48,213,171	49,243,506	49,500,967	50,385,274
1,287,106	1,287,106	1,287,106	1,287,106	1,287,106	1,287,106
1,880,271	1,803,768	1,720,959	1,704,643	1,714,198	1,732,163
-	-	-	-	-	-
2,875,892	2,047,342	1,119,342	1,119,342	1,119,342	1,119,342
<u>248,783,453</u>	<u>218,760,052</u>	<u>207,432,106</u>	<u>210,877,465</u>	<u>213,190,009</u>	<u>216,975,151</u>
559,311	570,954	578,623	586,214	594,386	606,324
4,124,911	4,121,465	3,649,779	3,707,297	3,766,821	3,742,049
1,806,299	2,103,627	1,985,154	2,034,505	2,085,337	2,151,254
927,498	989,281	1,010,057	1,030,452	1,051,491	1,074,059
61,636,604	55,917,853	42,824,105	41,247,850	41,261,364	41,333,851
3,420,802	3,698,839	3,660,451	3,742,034	3,826,501	3,917,197
1,184,447	1,397,740	1,432,500	1,466,885	1,502,361	1,538,701
7,631,725	12,718,852	9,882,399	10,366,138	9,959,673	10,384,993
3,938,714	4,035,089	4,129,096	4,221,066	4,317,015	4,416,306
19,225,269	6,241,529	5,308,855	5,328,299	5,409,907	5,494,487
59,489,844	61,011,730	59,919,519	61,078,756	62,361,552	63,674,837
76,098,686	58,784,877	55,445,673	56,534,920	57,156,542	56,415,956
26,248,305	25,507,646	25,454,105	26,085,380	26,729,138	26,746,619
<u>266,292,415</u>	<u>237,099,482</u>	<u>215,280,316</u>	<u>217,429,795</u>	<u>220,022,086</u>	<u>221,496,635</u>
-	-	-	-	-	-
9,004,947	28,152,481	8,231,085	8,774,961	8,409,201	7,486,873
<u>(9,004,947)</u>	<u>(28,152,481)</u>	<u>(8,231,085)</u>	<u>(8,774,961)</u>	<u>(8,409,201)</u>	<u>(7,486,873)</u>
-	-	-	-	-	-
(17,508,962)	(18,339,430)	(7,848,210)	(6,552,330)	(6,832,076)	(4,521,483)
<u>181,251,628</u>	<u>163,742,666</u>	<u>145,403,236</u>	<u>137,555,026</u>	<u>131,002,697</u>	<u>124,170,620</u>
<u>\$ 163,742,666</u>	<u>\$ 145,403,236</u>	<u>\$ 137,555,026</u>	<u>\$ 131,002,697</u>	<u>\$ 124,170,620</u>	<u>\$ 116,316,197</u>



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OPERATING SUMMARIES

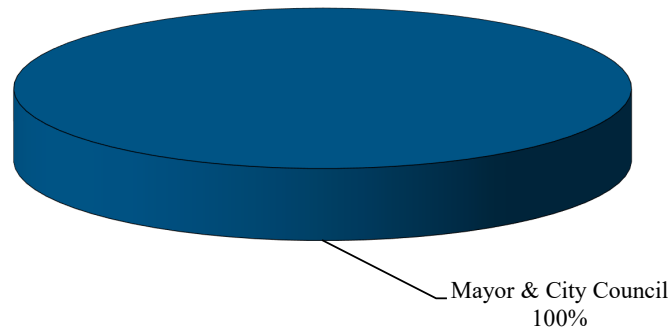


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MAYOR AND CITY COUNCIL

2022 Department Overview



	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Mayor & City Council	571,817	498,353	559,311	570,954
TOTAL:	\$ 571,817	\$ 498,353	\$ 559,311	\$ 570,954

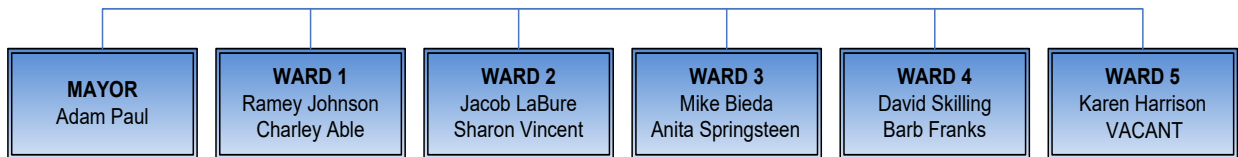
Percent to all funds	0.30%	0.23%	0.21%	0.24%
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MAYOR AND CITY COUNCIL

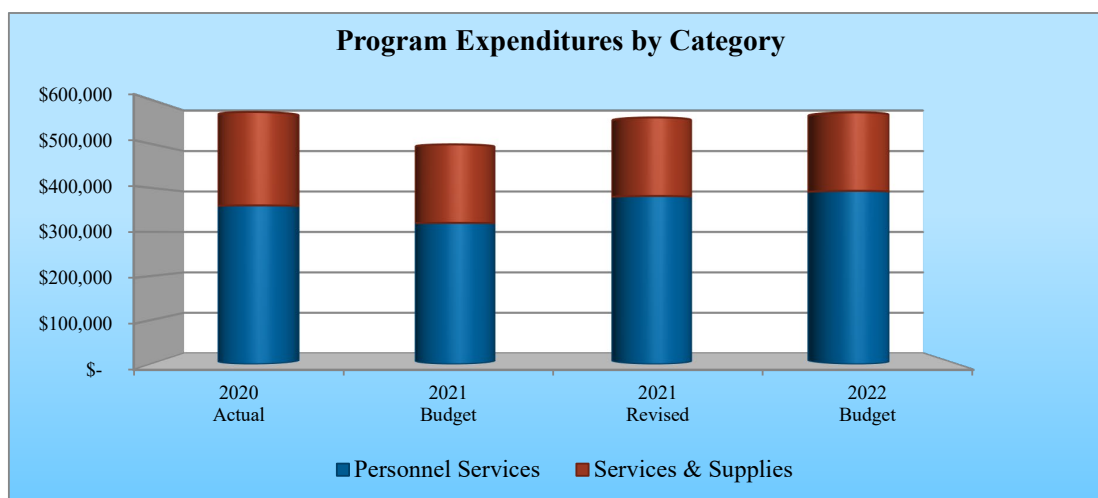
(303) 987-7040

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



**Department:** Mayor and City Council**Mission Statement:** Quality lifestyle fostered by a transparent government.**Department Expenditures By Category**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 360,094	\$ 320,502	\$ 381,460	\$ 393,103
Services & Supplies	211,723	177,851	177,851	177,851
TOTAL:	\$ 571,817	\$ 498,353	\$ 559,311	\$ 570,954

**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 571,817	\$ 498,353	\$ 559,311	\$ 570,954
TOTAL:	\$ 571,817	\$ 498,353	\$ 559,311	\$ 570,954



Full-Time Positions

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

	2020 Revised	2021 Budget	2021 Revised	2022 Budget
Mayor*	1.00	1.00	1.00	1.00
City Council Member*	10.00	10.00	10.00	10.00
TOTAL:	0.00	0.00	0.00	0.00

Part-Time Hours

	-	-	-	-
Total Full-Time and Part-Time Positions Stated as FTE	-	-	-	-

Budget Variances

Budget variances are within criteria of not requiring explanation.



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



General Comments

The responsibilities of the Mayor and City Council continue to grow. The interests and demand for services of Lakewood residents have become more sophisticated, challenging, and time consuming since the City's inception in 1969. This calls for more study of the issues and more involvement of the Council at all levels of policy discussion -- local, state, and national.

Each year, the City Council undertakes a leadership role in resolving metropolitan issues such as growth, transportation issues, and tax policy.

- ♦ 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.
- ♦ Open discussions among Council members are held twice each month during a Study Session, and a Regular City Council Meeting. Regular City Council meetings are held the second and fourth Monday nights of each month while Study Sessions are held on the first and third Monday nights.



Lakewood City Council

- ♦ 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.



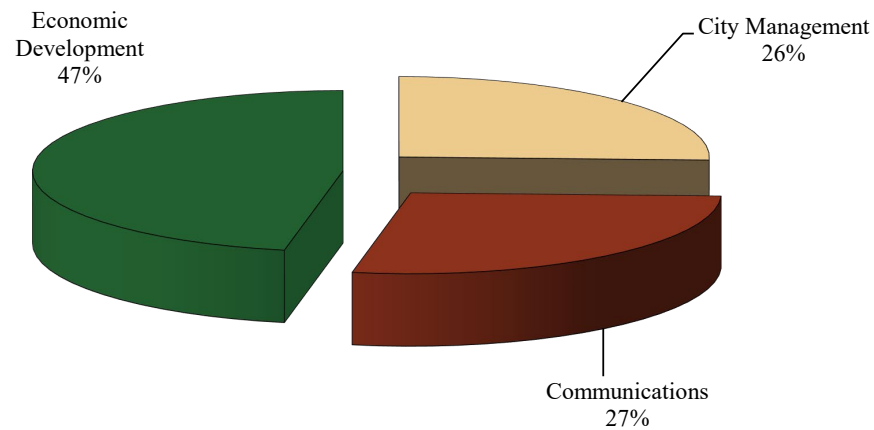
Mayor Paul

- ♦ City Council is responsible for reviewing and approving the City's budget, on an annual basis, for the upcoming year.
- ♦ City Council is assisting with the ongoing response and recovery from COVID-19.



CITY MANAGER'S OFFICE

2022 Department Overview



	2020 Actual	2021 Budget	2021 Revised	2022 Budget
City Management	861,883	900,256	912,838	1,055,692
Communications	1,025,538	1,178,773	1,103,050	1,129,388
Economic Development	652,702	1,469,799	2,109,023	1,936,385
Strategic Initiative	182,934	-	-	-
TOTAL:	\$ 2,723,057	\$ 3,548,829	\$ 4,124,911	\$ 4,121,465

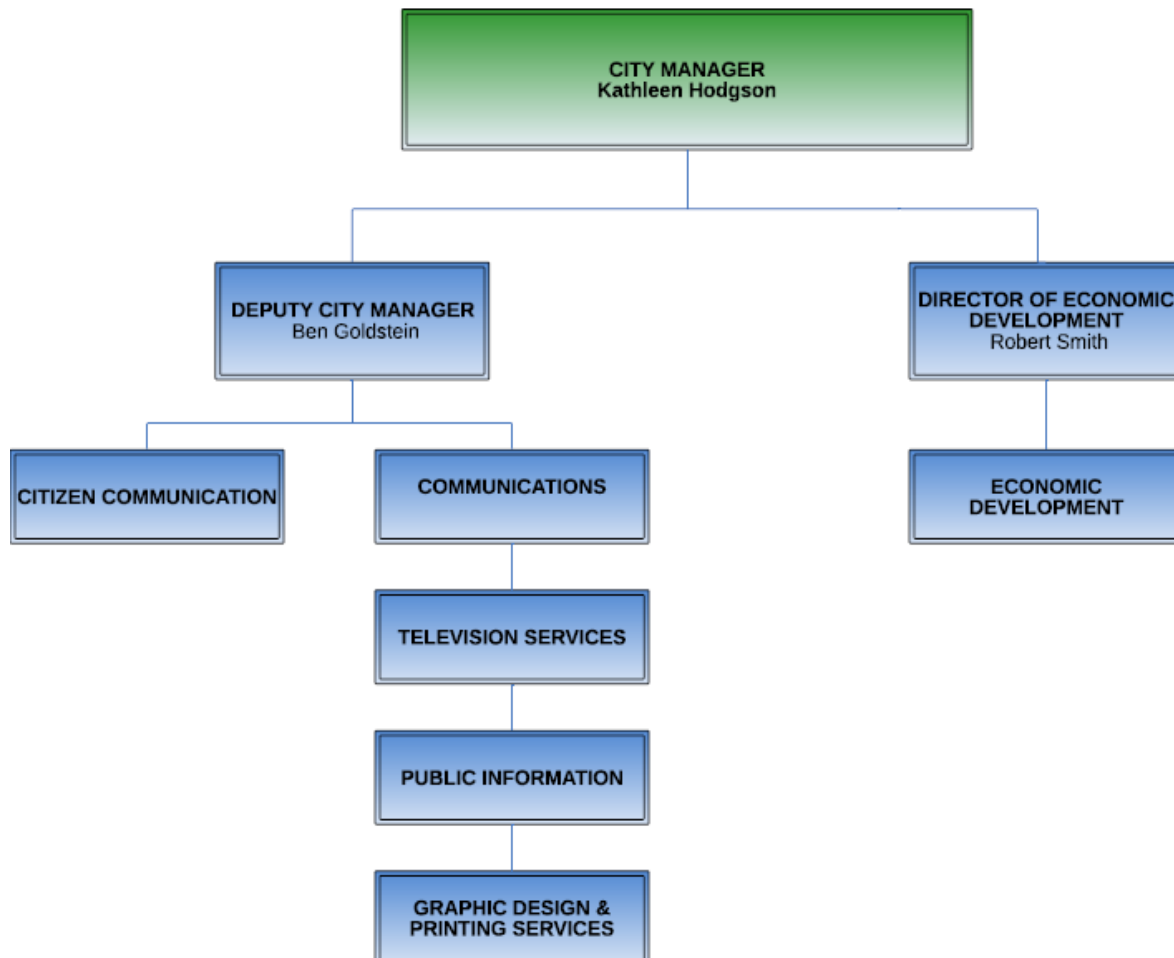
Percent to all funds	1.42%	1.64%	1.56%	1.74%
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CITY MANAGER'S OFFICE

(303) 987-7050

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





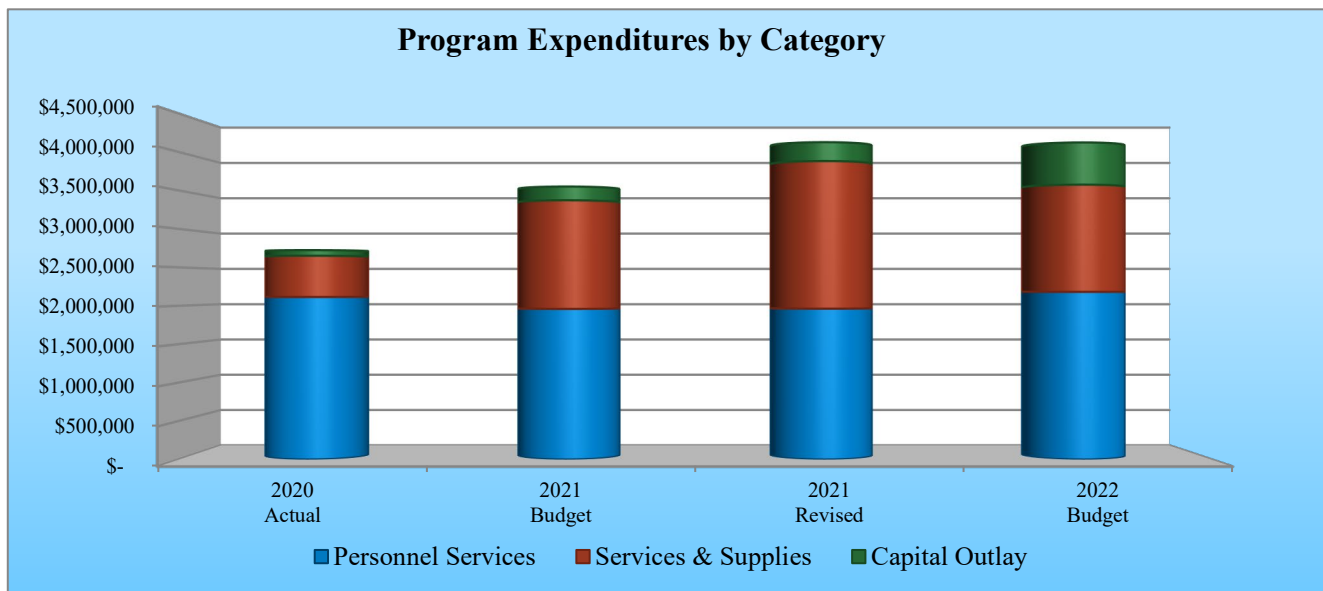
Department: City Manager's Office

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.

Department Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 2,114,280	\$ 1,959,121	\$ 1,961,880	\$ 2,181,031
Services & Supplies	536,145	1,411,708	1,918,508	1,392,508
Capital Outlay	72,632	178,000	244,523	547,926
TOTAL:	\$ 2,723,057	\$ 3,548,829	\$ 4,124,911	\$ 4,121,465

Program Expenditures by Category



Department Expenditures By Fund

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 1,951,556	\$ 1,899,030	\$ 1,915,888	\$ 2,085,080
Economic Development Fund	652,702	1,469,799	2,109,023	1,936,385
Equipment Replacement Fund	118,800	180,000	100,000	100,000
TOTAL:	\$ 2,723,057	\$ 3,548,829	\$ 4,124,911	\$ 4,121,465

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

	2020 Revised	2021 Budget	2021 Revised	2022 Budget
City Manager	1.00	1.00	1.00	1.00
Deputy City Manager	1.00	1.00	1.00	1.00
Economic Development Director	0.75	0.75	0.75	0.75
Manager of Communications	1.00	1.00	1.00	1.00
Print Shop Operator	1.00	1.00	1.00	1.00
Exec Asst To Mayor & CM	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	1.00	1.00
Internal Communications Manager	1.00	1.00	1.00	1.00
Business Specialist III	1.00	1.00	1.00	1.00
Digital Content Specialist	1.00	1.00	1.00	1.00
Economic Development Manager	1.00	1.00	1.00	1.00
Economic Development Spec	2.00	2.00	2.00	2.00
Sr. Economic Development Spec	1.00	1.00	1.00	1.00
TOTAL:	16.75	16.75	16.75	16.75
Part-Time Hours	4,279	4,279	4,279	4,279
Total Full-Time and Part-Time Positions Stated as FTE	18.81	18.81	18.81	18.81

Budget Variances❖ **Personnel Services**

- ♦ The 2021 Original Budget is down \$155,158 over 2020 Actuals due to the transfer of the Resource Development function to the Planning Department.
- ♦ The 2022 Budget is up \$219,151 from the 2021 Revised Budget due to the planned hire of a previously vacant Economic Development specialist position.

❖ **Services & Supplies**

- ♦ The 2021 Original Budget is up \$875,536 over 2020 Actuals due to Economic Development not using all of the economic incentive budget and other general cost savings in 2020.
- ♦ The 2021 Revised Budget is up \$506,800 from the 2021 Original Budget due to the Economic Development loan for the Camp Christmas loan with a partial offset due to KLTV8 expense savings.
- ♦ The 2022 Budget is down \$526,000 from the 2021 Revised Budget due to the one time Economic Development loan for the Camp Christmas program partially offset by the City Council requested parking

❖ **Capital Outlay**

- ♦ The 2021 Budget is up \$105,368 from the 2020 actuals due to planned Economic Development construction improvement costs that shifted from 2020 to 2021.
- ♦ The 2021 Revised Budget is up \$66,523 from the 2021 Original Budget due redevelopment costs in Economic Development.
- ♦ The 2022 Budget is up \$300,000 from the 2021 Revised Budget due West Colfax Improvements and offset by 2021 construction improvements.



Core Values / Goals

❖ SAFE COMMUNITY

- ◆ GOAL: Provide oversight of public safety services to ensure a safe and secure environment for Lakewood residents
- ◆ GOAL: Address the immediate and ongoing needs of the community as it relates to COVID-19

❖ OPEN AND HONEST COMMUNICATION

- ◆ GOAL: Promote communication with the public by providing resources for direct communication to the public
- ◆ GOAL: Provide a responsive and accountable service for follow-up on resident concerns and questions

❖ FISCAL RESPONSIBILITY

- ◆ GOAL: Establish and maintain an effective and coordinated citywide approach for seeking grants and corporate contributions and sponsorships

❖ EDUCATION AND INFORMATION

- ◆ GOAL: Ensure and provide quality information and services to the public

❖ QUALITY TRANSPORTATION OPTIONS

- ◆ GOAL: Maintain a commitment to the highest level of quality transportation options and traffic management practical with existing resources

❖ PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE

- ◆ GOAL: Ensure appropriate staffing and technology levels to provide cost-effective services to residents
- ◆ GOAL: Oversee and direct the operations of the City organization

❖ 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
- ◆ GOAL: Develop, implement, and manage new or special initiatives and programs

❖ COMMUNITY SUSTAINABILITY

- ◆ GOAL: Work to establish Lakewood as a leader in regional planning
- ◆ GOAL: Address the immediate and ongoing needs of the community as it relates to COVID-19

General Comments

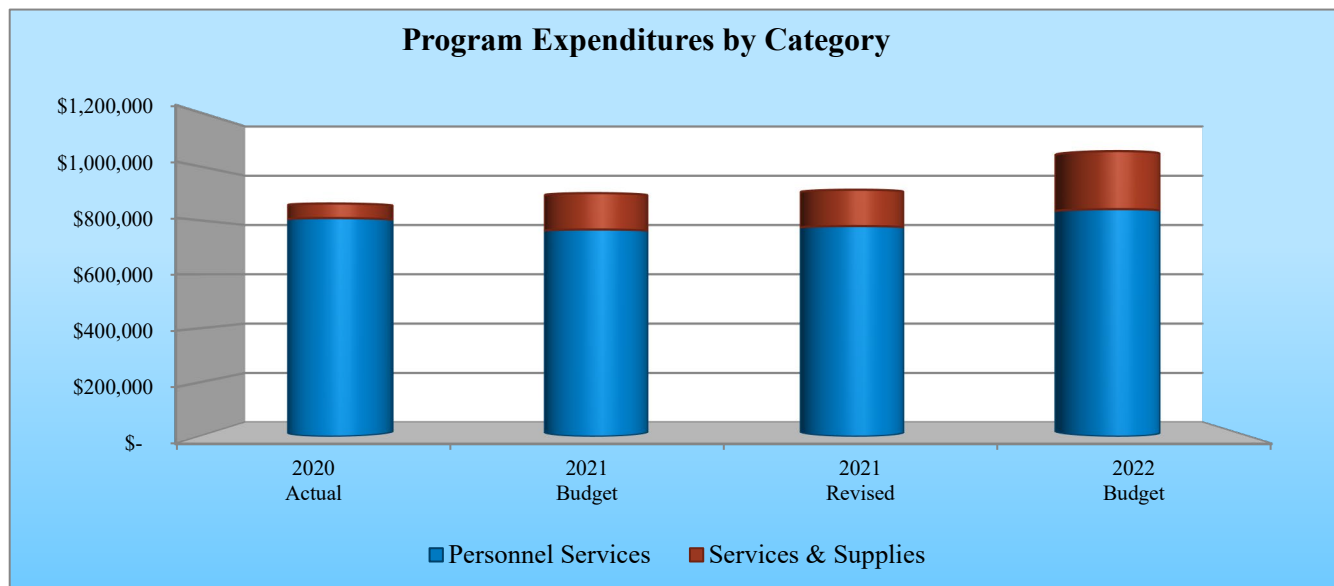
The City Manager's Office is unique in that it, unlike any other department, is responsible for the design, implementation, and oversight of all programs necessary to meet the City Council's Core Community Values. The City Manager is the head of all operations within the City. All ordinances, resolutions, 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.

**Program:** City Management**Department:** City Manager's Office**Division:** City Management

Purpose: The City Manager's Office provides the 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 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

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 807,983	\$ 765,638	\$ 778,220	\$ 841,074
Services & Supplies	53,901	134,618	134,618	214,618
TOTAL:	\$ 861,883	\$ 900,256	\$ 912,838	\$ 1,055,692



Department Expenditures By Fund

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 861,883	\$ 900,256	\$ 912,838	\$ 1,055,692
TOTAL:	\$ 861,883	\$ 900,256	\$ 912,838	\$ 1,055,692

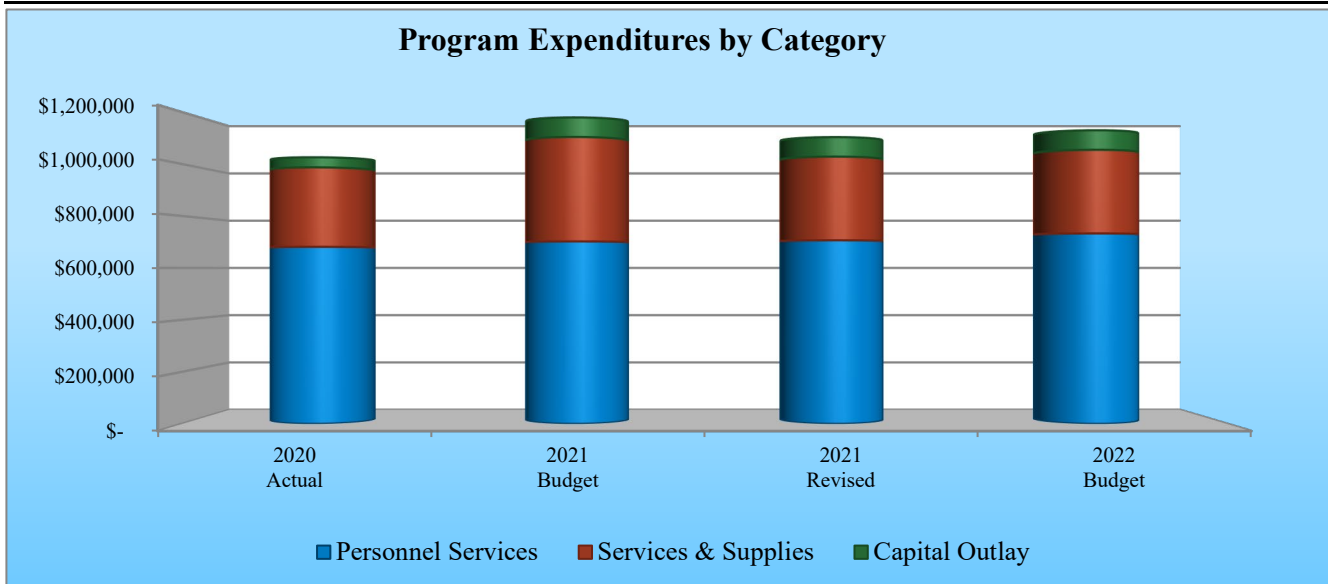


Program: Communications
Department: City Manager's Office
Division: Communications

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 it 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 with the Lakewood Together digital platform.

Program Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 681,055	\$ 701,883	\$ 706,160	\$ 732,498
Services & Supplies	305,768	401,890	321,890	321,890
Capital Outlay	38,716	75,000	75,000	75,000
TOTAL:	\$ 1,025,538	\$ 1,178,773	\$ 1,103,050	\$ 1,129,388



Program Expenditures By Fund

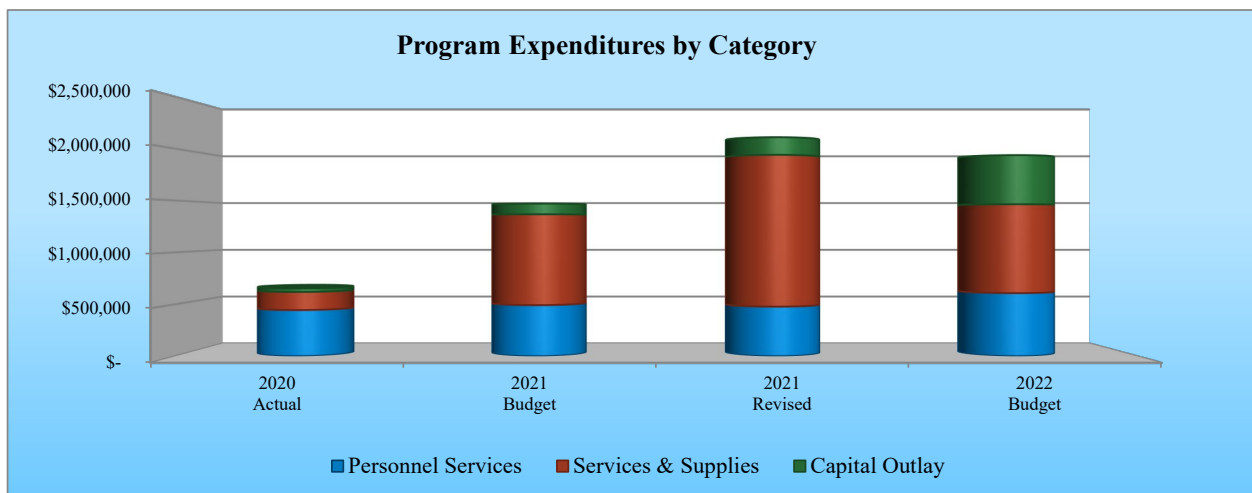
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 906,738	\$ 998,773	\$ 1,003,050	\$ 1,029,388
Equipment Replacement Fund	118,800	180,000	100,000	100,000
TOTAL:	\$ 1,025,538	\$ 1,178,773	\$ 1,103,050	\$ 1,129,388

**Program:** Economic Development**Department:** City Manager's Office**Division:** Economic Development

Purpose: The Economic Development (EconDev) 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 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

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 444,289	\$ 491,599	\$ 477,500	\$ 607,459
Services & Supplies	174,496	875,200	1,462,000	856,000
Capital Outlay	33,917	103,000	169,523	472,926
TOTAL:	\$ 652,702	\$ 1,469,799	\$ 2,109,023	\$ 1,936,385

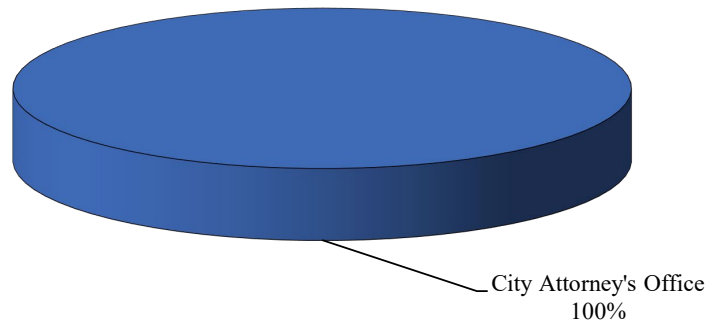
**Program Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Economic Development Fund	652,702	1,469,799	2,109,023	1,936,385
TOTAL:	\$ 652,702	\$ 1,469,799	\$ 2,109,023	\$ 1,936,385



CITY ATTORNEY'S OFFICE

2022 Department Overview



	2020 Actual	2021 Budget	2021 Revised	2022 Budget
City Attorney's Office	2,134,598	1,738,825	1,806,299	2,103,627
TOTAL:	\$ 2,134,598	\$ 1,738,825	\$ 1,806,299	\$ 2,103,627

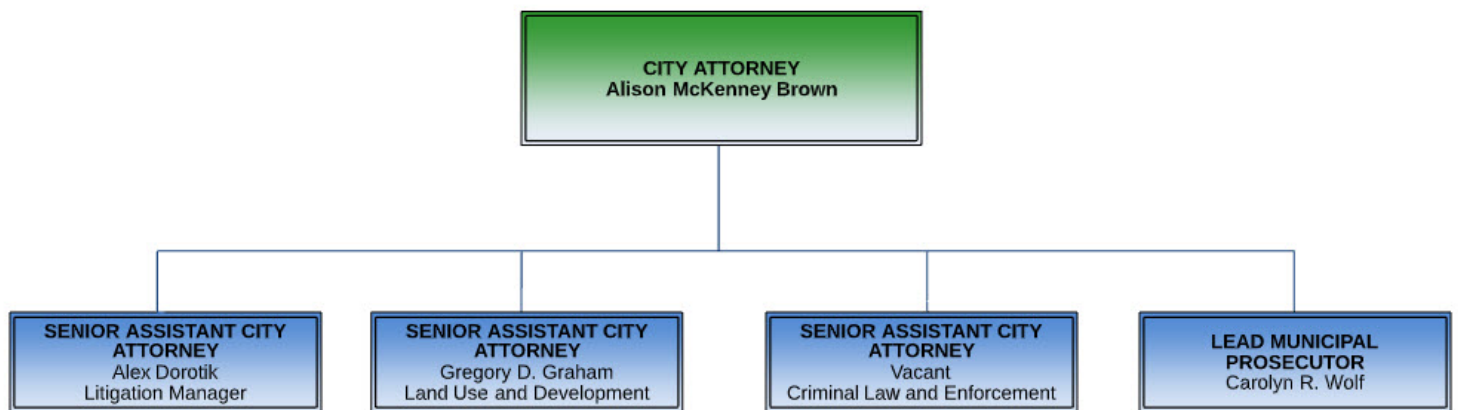
Percent to all funds	1.11%	0.80%	0.68%	0.89%
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CITY ATTORNEY'S OFFICE

(303) 987-7450

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





Department: City Attorney's Office

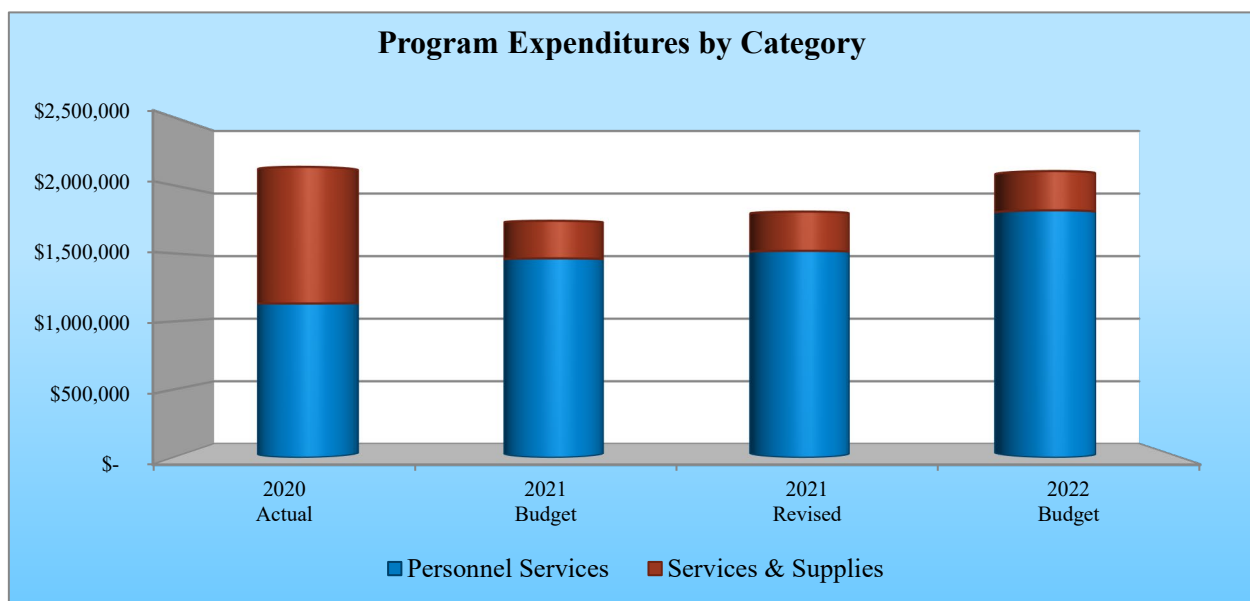
Mission Statement: To serve as legal advisor to the City Council, the City Manager, all City Departments and all Boards and Commissions, to represent the City in all court cases in which the City has an interest, and to prosecute all cases docketed into the City's municipal court.

Purpose--General Legal: The City Attorney's Office provides legal support to the City Council, the City Manager, all City Departments and all Boards and Commissions. Legal support includes providing legal advice associated with carrying out the business of municipal government, creating and reviewing all legal documents, 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 court cases in which the City has an interest, and manages any outside counsel retained to represent the City's interests.

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

Department Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 1,131,702	\$ 1,463,088	\$ 1,518,349	\$ 1,815,677
Services & Supplies	1,002,896	275,737	287,950	287,950
TOTAL:	\$ 2,134,598	\$ 1,738,825	\$ 1,806,299	\$ 2,103,627



**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 2,134,598	\$ 1,738,825	\$ 1,806,299	\$ 2,103,627
TOTAL:	\$ 2,134,598	\$ 1,738,825	\$ 1,806,299	\$ 2,103,627

Full-Time Positions

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

	2020 Revised	2021 Budget	2021 Revised	2022 Budget
City Attorney	-	1.00	1.00	1.00
Deputy City Attorney	2.00	2.00	1.00	1.00
Sr. Assistant City Attorney	-	-	2.00	2.00
Legal Office Support Administrator	1.00	1.00	1.00	1.00
Legal Investigator	3.00	3.00	3.00	-
Asst City Atty/Muni Prosecutor	1.00	1.00	1.00	1.00
Municipal Prosecutor I	2.00	2.00	-	2.00
Municipal Prosecutor II	1.00	1.00	2.00	3.00
Lead Municipal Prosecutor	1.00	1.00	1.00	1.00
TOTAL:	11.00	12.00	12.00	12.00

Part-Time Hours	1,040	1,040	1,040	1,040
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Total Full-Time and Part-Time Positions

Stated as FTE	11.50	12.50	12.50	12.50
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Budget Variances❖ **Personnel Services**

- ♦ The 2021 Budget for Personnel Services is \$331,386 up from 2020 Actuals due primarily to the hire of a salaried City Attorney and the filling of a vacant Sr. Assistant City Attorney.
- ♦ The 2022 Budget for Personnel Services is \$297,328 above the 2021 Revised Budget primarily due to reorganization of the legal investigators positions to Municipal Prosecution.

❖ **Services & Supplies**

- ♦ The 2021 Original Budget for Services & Supplies is \$757,159 lower than the 2020 Actuals for Services & Supplies due to shifting funds from the "General Legal" line item (in the Services & Supplies category) to the Personnel Services Budget to fund the new in-house the City Attorney position and higher than budgeted outside legal costs in 2020.



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

❖ **SAFE COMMUNITY**

◆ **GOAL: Review and prosecute traffic and penal cases**

Activity: All traffic and penal cases will be reviewed, plea bargained and/or prosecuted as necessary.

Expectation: All Municipal Court cases are processed so as to comply with the ninety (90) day speedy trial requirement.

◆ **GOAL: Continue training and educating police personnel on legal issues**

Activity: The Police Legal Advisor trains City police recruits on search and seizure law, confession law, civil disputes and First Amendment rights. Current sworn and civilian police employees are educated on the impact of new court rulings and legislative changes. Municipal ordinances are updated to reflect community needs and legislative actions.

Expectation: The Police Legal Advisor implements training of police personnel, Police Department policy changes and ordinance updates necessitated by new court rulings and changes in state law.

Result-Benefit: The Police Legal Advisor reduces the City's potential civil liability for police claims by reviewing and following court rulings governing police conduct and implementing new criminal and traffic laws, when appropriate.

❖ **OPEN AND HONEST COMMUNICATION**

GOAL: Provide necessary legal services to the City Council, City Manager, City Staff and City Boards & Commissions

Activity: The City Attorney's Office provides a variety of legal services to the City Council, the City Manager, all City Departments and City Boards & Commissions, as necessary, by drafting ordinances, resolutions, public improvement agreements, contracts for services, intergovernmental agreements and a number of other documents, as well as providing advice on all manner of legal issues, including the First Amendment, public employment, open records, public meetings, the ADA, public finance, taxation, government compliance, emergency and environmental issues, insurance, risk, construction, and litigation.

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's work will provide the most legally sound documents for the organization based on the risk tolerance for the particular project being advanced by such legal documents.



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

❖ **FISCAL RESPONSIBILITY**

- ◆ **GOAL: Oversee outside counsel in various litigation matters to ensure efficiency and cost-effectiveness without compromising the quality of the representation**

Activity: The CAO assigns litigation to outside attorneys based on their expertise with the given subject matter. The City Attorney or the Risk Manager review all invoices to protect against mistakes or overbilling.

Expectation: Outside attorneys will represent the City's interests zealously while remaining conscious of the City's limited resources.

Result-Benefit: The City receives excellent representation at a reasonable expense.

❖ **EDUCATION AND INFORMATION**

- ◆ **GOAL: Further enhance the organization's knowledge and understanding of existing and newly created law to allow City Council, the City Manager and staff to make the most informed decisions possible regarding legislation, projects, goals and aspirations**

Activity: The City's attorneys will attend various legal education classes and seminars on a variety of legal topics specifically directed toward advising municipal clients.

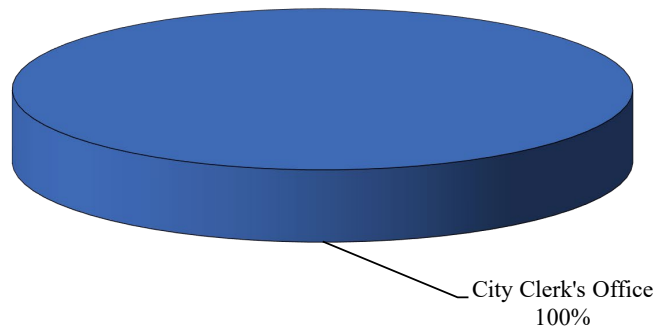
Expectation: The CAO will stay abreast of changes in the law impacting the City in order to educate, advise and guide the City Council, City Manager and staff.

Result-Benefit: The City Council, the City Manager and staff will be better educated as to legal issues impacting their work, allowing them to make informed decisions.



CITY CLERK'S OFFICE

2022 Department Overview



	2020 Actual	2021 Budget	2021 Revised	2022 Budget
City Clerk's Office	922,485	958,070	927,498	989,281
TOTAL:	\$ 922,485	\$ 958,070	\$ 927,498	\$ 989,281

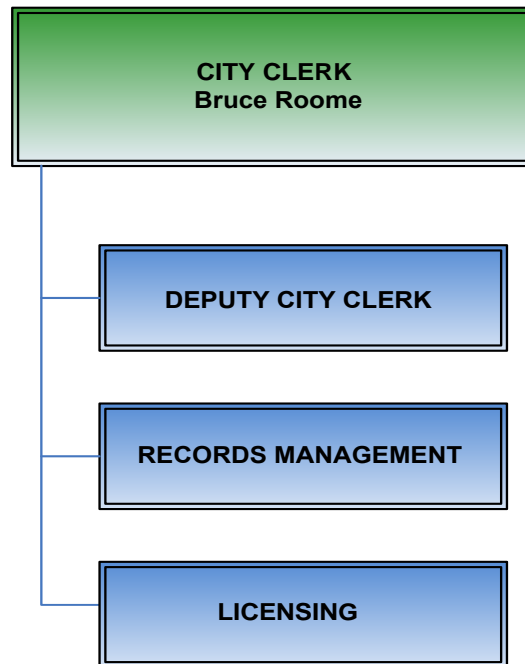
Percent to all funds	0.48%	0.44%	0.35%	0.42%
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CITY CLERK'S OFFICE

(303) 987-7080

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





Department: City Clerk's Office

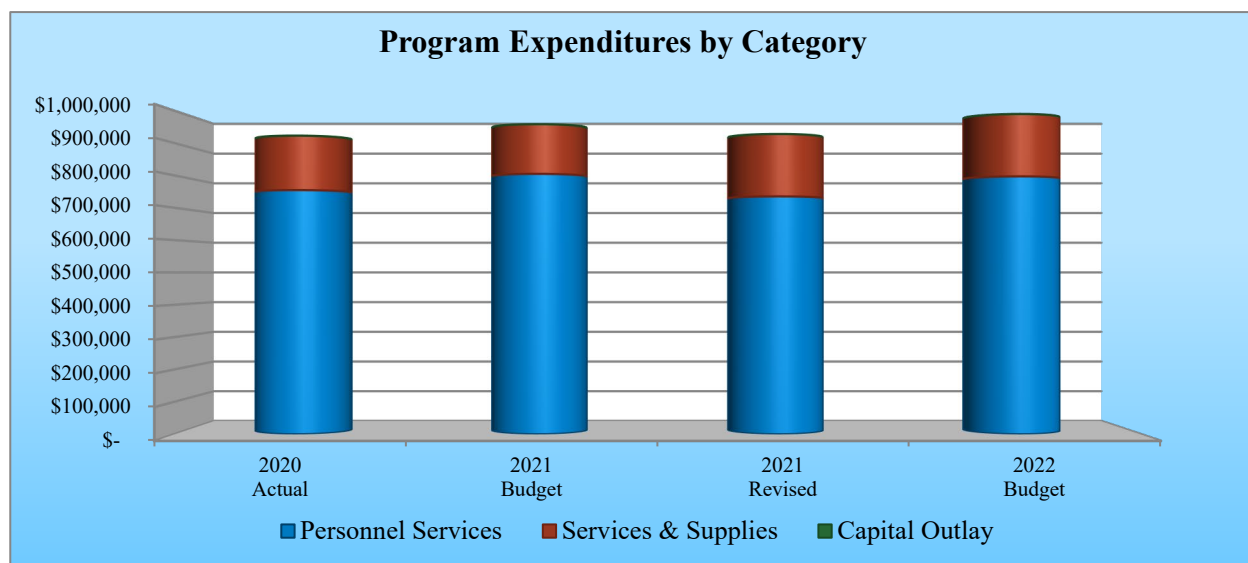
Mission Statement: The Lakewood City Clerk's Office will provide the highest quality of service by maintaining excellent professional standards, competence and expertise in the administration of elections, voter registration, licensing, permitting, management of public records, and service to City Council,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

Purpose: The City Clerk's Office 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 all requests for public records, post public meeting notices, preparing legal notices for publication, and serving as record keeper for all 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 the following licenses and permits: liquor, lodging facility, non-cigarette tobacco retailers, medical marijuana business, retail marijuana business, medical and retail marijuana cultivations licenses, nonalcoholic dance club, pawnbroker, commercial waste haulers, Christmas tree lot, parade, oversize moving, massage parlor, adult business, escort services, block party, fireworks display permits, and dog licenses. The City Clerk's Office is responsible for updates to the Lakewood Municipal Code.

Department Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 754,316	\$ 804,398	\$ 734,826	\$ 796,609
Services & Supplies	168,169	153,672	192,672	192,672
Capital Outlay	-	-	-	-
TOTAL:	\$ 922,485	\$ 958,070	\$ 927,498	\$ 989,281



**Department Expenditures By Fund**

	2020 Revised	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 922,485	\$ 958,070	\$ 927,498	\$ 989,281
TOTAL:	\$ 922,485	\$ 958,070	\$ 927,498	\$ 989,281

Full-Time Positions

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

	2020 Revised	2021 Budget	2021 Revised	2022 Budget
City Clerk	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00
Liquor Licensing Specialist	1.00	1.00	1.00	1.00
Business Specialist II	2.00	2.00	3.00	3.00
Business Specialist III	1.00	1.00	1.00	1.00
Passport Agent	0.00	0.00	1.00	0.00
Records Analyst I	1.00	1.00	1.00	1.00
Records Analyst II	1.00	1.00	1.00	1.00
Records Manager	1.00	1.00	1.00	1.00
Passport Agent	1.00	1.00	0.00	0.00
TOTAL:	10.00	10.00	10.00	10.00
Part-Time Hours	1,810	1,810	1,810	1,810
Total Full-Time and Part-Time Positions Stated as FTE	10.87	10.87	10.87	10.87

Budget Variances❖ **Personnel Services**

- ♦ Budget variances are within criteria of not requiring explanation.

❖ **Services & Supplies**

- ♦ Budget variances are within criteria of not requiring explanation.

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.



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

♦ **GOAL: Provide licensing, permitting, and passport acceptance 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 and passport application 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. Passport applications received annually: 2,327.

♦ **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.

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.



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

❖ 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 recall, initiative, 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: Provide service to City Council and the residents; support all City departments

Activity: The City Clerk's Office is the first point of contact for telephone and walk-in inquiries. The City Clerk prepares accurate minutes, provides administrative and secretarial support to the City Council, the Lakewood Reinvestment Authority, the Lakewood Liquor and Fermented Malt Beverage Licensing Authority, the Advisory Commission for an Inclusive Community, and other committees, as needed. The City Clerk is a director of the City Manager's Deferred Compensation Plan and Trust Board. Notary services are provided as needed.

Expectation: Professional assistance is provided to City Council, residents, employees, and boards and commissions. Accurate agendas and minutes for various meetings are prepared. The City Clerk attends and provides administrative support to board and commission meetings as required.



Result-Benefit: Questions are answered, services are provided, and direction is given to approximately 10,000 customers per year at the front counter. In addition, annually, an estimated 18,000 phone calls are answered and directed to the appropriate department or agency. Accurate agenda packets and minutes are produced and retained for approximately 50 City Council meetings, Study Sessions and Work Shops. There were 13 Lakewood Liquor and Fermented Malt Beverage Licensing Authority meetings, 27 Lakewood Advisory Commission meetings, and various other meetings.

Activity: City Clerk staff maintains an electronic calendar for Council and Boards & Commissions meetings.

Expectation: City staff can quickly and accurately respond to inquiries about meeting and event locations.

Result-Benefit: Accurate information about meetings being held in the Civic Center is provided to residents and City departments.

Activity: City Clerk staff are cross-trained so that the public and departments can be served more efficiently.

Expectation: The public and employees are served efficiently by a staff cross-trained in all functions of the department.

Result-Benefit: Accurate information is provided to the public and City departments.



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 (ACC)**

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.





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

❖ 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.

◆ **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.



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

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.

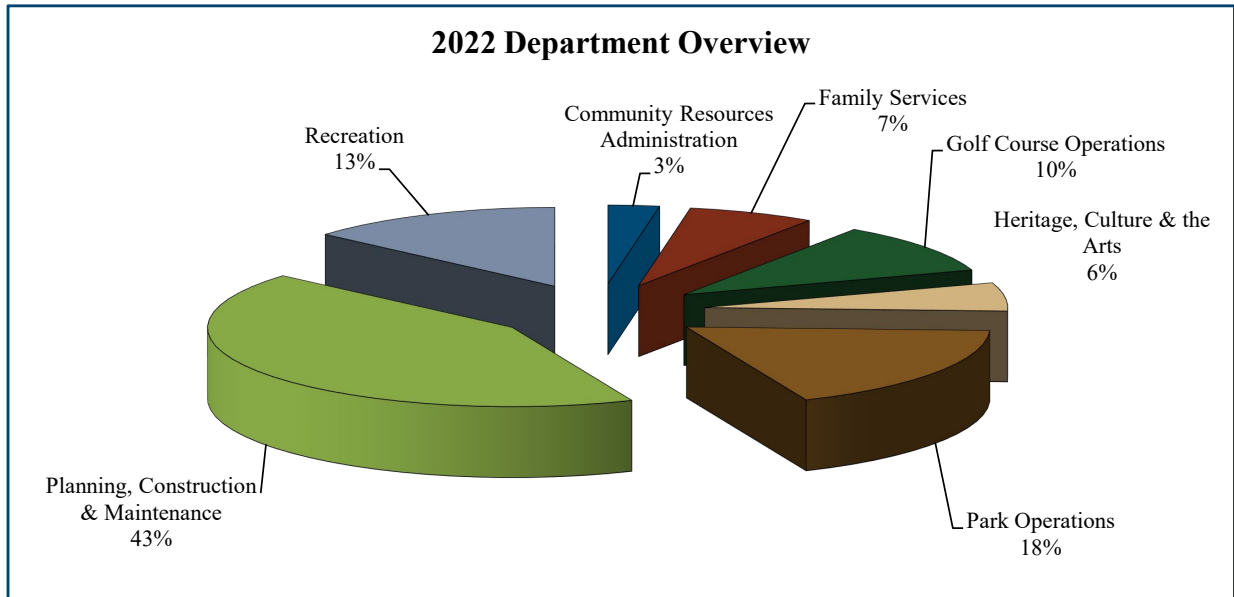
Result-Benefit: There are nearly 54 shredding consoles throughout City offices for collection and future destruction of confidential materials.

General Comments

- ❖ Utilization of the website and Laserfiche has provided easy access to agendas, minutes, resolutions, ordinances, the Municipal Code, City contracts, and similar records to a greater number of people.
- ❖ Due to the repeated changes in legislation regarding medical marijuana, voter registration, elections, and liquor licensing laws, training of personnel is more important than ever.



COMMUNITY RESOURCES



	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Community Resources Administration	1,193,978	1,333,587	1,478,258	1,523,345
Family Services	3,163,932	3,480,781	3,468,989	3,775,313
Golf Course Operations	5,713,056	5,144,268	10,026,744	5,846,385
Heritage, Culture & the Arts	2,202,699	3,234,702	2,915,435	3,227,433
Park Operations	7,860,826	8,400,501	9,553,619	10,009,269
Planning, Construction & Maintenance	10,558,492	14,598,175	27,781,101	23,936,394
Recreation	5,020,856	7,321,908	6,412,458	7,599,712
TOTAL:	\$ 35,713,839	\$ 43,513,922	\$ 61,636,604	\$ 55,917,853

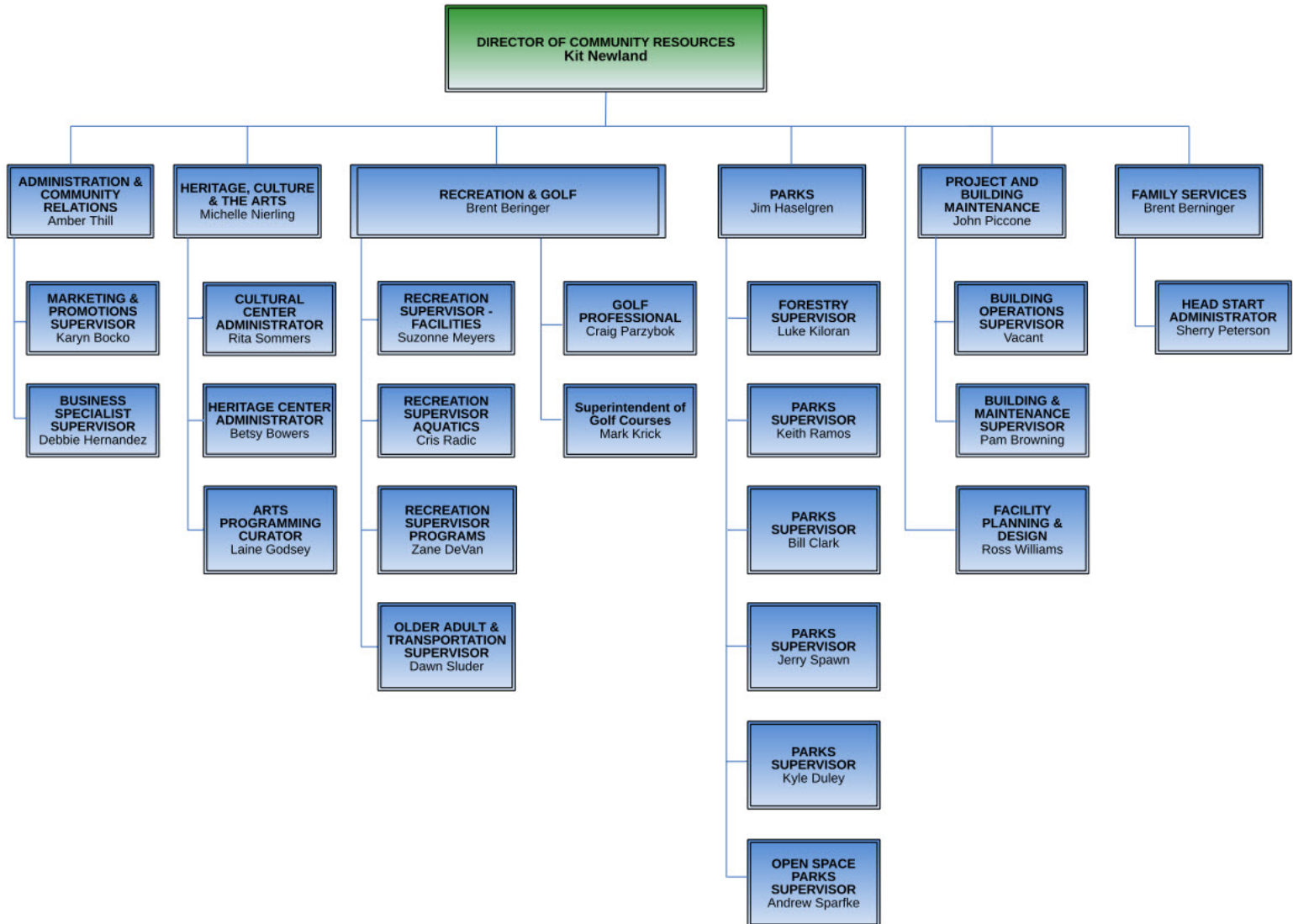
Percent to all funds	18.61%	20.07%	23.15%	23.58%
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COMMUNITY RESOURCES

(303) 987-7800

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

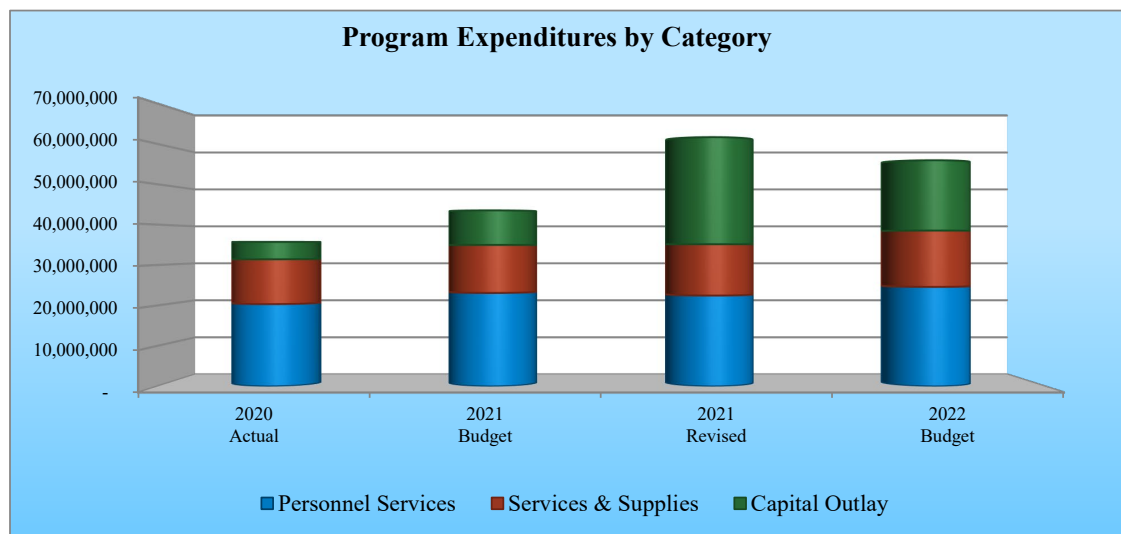


**Department:** Community Resources

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.

Department Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	20,332,148	23,091,850	22,454,257	24,589,252
Services & Supplies	11,083,520	11,866,056	12,683,314	13,930,783
Capital Outlay	4,298,170	8,556,017	26,499,033	17,397,818
TOTAL:	\$ 35,713,839	\$ 43,513,922	\$ 61,636,604	\$ 55,917,853

**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	17,019,098	19,809,086	18,646,413	21,377,930
Conservation Trust Fund	1,303,197	1,650,600	2,750,600	1,570,600
Equipment Replacement Fund	-	-	-	100,000
Grants Fund	1,531,363	1,670,335	1,850,691	1,899,461
Heritage, Culture & Arts Fund	2,202,697	3,234,702	2,915,435	3,227,433
Tabor Fund	961,668	3,250,000	12,113,022	1,213,640
Capital Improvement Fund	1,102,634	700,000	1,767,272	7,467,221
Open Space Fund	5,880,124	8,054,931	11,566,427	13,215,181
Golf Course Enterprise Fund	5,713,056	5,144,268	10,026,744	5,846,385
TOTAL:	\$ 35,713,837	\$ 43,513,922	\$ 61,636,604	\$ 55,917,853

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

	2020 Revised	2021 Budget	2021 Revised	2022 Budget
Director of Comm Resources	1.00	1.00	1.00	1.00
Aquatics Coordinator	2.00	2.00	2.00	2.00
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	4.00	4.00
Bldg & Repair Tech	1.00	1.00	1.00	1.00
Building & Maintenance Supv	1.00	1.00	1.00	1.00
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	1.00	1.00	1.00
Business Specialist II	3.00	3.00	3.00	4.00
Business Specialist III	4.00	4.00	4.00	4.00
Business Specialist Supervisor	1.00	1.00	1.00	1.00
Class & Travel Coordinator	1.00	1.00	1.00	1.00
Community Events Coordinator	1.00	1.00	1.00	1.00
Computer Sys Irrigation Coord Go	1.00	1.00	1.00	1.00
Computer Sys Irrigation Coord Pa	2.00	2.00	2.00	2.00
Cultural Center Admin	1.00	1.00	1.00	1.00
Cultural Center Assistant	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
Custodian I	1.00	1.00	1.00	1.00
Custodian II	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
ECE Health & Safety Coord	1.00	1.00	1.00	1.00
Electrician I	2.00	2.00	2.00	2.00
Electrician II	1.00	1.00	1.00	1.00
Facilities Construction Coord	1.00	1.00	1.00	1.00
Facilities Planner	1.00	1.00	1.00	1.00
Facility Coordinator	5.00	5.00	5.00	5.00
Facility Specialist	4.00	4.00	4.00	4.00
Family Services Manager	1.00	1.00	1.00	1.00
Family Support Team Coord	1.00	1.00	1.00	1.00

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

	2020 Revised	2021 Budget	2021 Revised	2022 Budget
Forestry Supervisor	1.00	1.00	1.00	1.00
Golf Course Maint Spec	3.00	3.00	3.00	3.00
Golf Course Mechanic	2.00	2.00	2.00	2.00
Golf Fac Cart/Clubhouse Main Tt	1.00	1.00	1.00	1.00
Golf Professional	1.00	1.00	1.00	1.00
Graphic Designer I	1.00	1.00	1.00	1.00
Graphic Designer II	1.00	1.00	1.00	1.00
Greenhouse Lead Person	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	1.00	1.00	1.00	1.00
Head Start Co-Teacher	2.00	2.00	2.00	2.00
Head Start Family Support Wkr	3.00	3.00	3.00	3.00
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	2.00	2.00
Landscape Architect	2.00	2.00	2.00	2.00
Lead Arborist	1.00	1.00	1.00	1.00
Lead Bus Driver	2.00	2.00	2.00	2.00
Lead Substitute Teacher	1.00	1.00	1.00	1.00
Marketing & Promotions Supv	1.00	1.00	1.00	1.00
Marketing Spec-Bus Operations	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
Older Adult & Trans. Supv	1.00	1.00	1.00	1.00
Older Adult Nutrition Prog Coord	1.00	1.00	1.00	1.00
Park Naturalist	1.00	1.00	1.00	1.00
Park Ranger I	1.00	1.00	1.00	1.00
Park Ranger II	2.00	2.00	2.00	2.00
Parks Equipment Mechanic	1.00	1.00	1.00	1.00
Parks Maint Spec II	19.00	19.00	19.00	19.00
Parks Maintenance Lead Pers	7.00	7.00	7.00	7.00
Parks Manager	1.00	1.00	1.00	1.00
Planner II	1.00	1.00	1.00	1.00
Plumber	1.00	1.00	1.00	1.00
Pool Manager	3.00	3.00	3.00	3.00
Preschool Assistant II	3.00	3.00	3.00	3.00
Projects & Maintenance Manager	1.00	1.00	1.00	1.00
Public Engagement/Operations D	1.00	1.00	1.00	1.00
Recreation Coordinator	3.00	3.00	3.00	3.00
Recreation Manager	1.00	1.00	1.00	1.00

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

	2020 Revised	2021 Budget	2021 Revised	2022 Budget
Recreation Programmer I	3.00	3.00	3.00	3.00
Recreation Programmer II	4.00	4.00	4.00	4.00
Recreation Supv/Aquatics	1.00	1.00	1.00	1.00
Recreation Supv/Facilities	1.00	1.00	1.00	1.00
Recreation Supv/Programs	1.00	1.00	1.00	1.00
Regional Parks Supervisor	1.00	1.00	1.00	1.00
Right-Of-Way Specialist	1.00	1.00	1.00	1.00
School Age & Support Svcs Sup	1.00	1.00	1.00	1.00
Second Asst Superintendent	2.00	2.00	2.00	2.00
Senior Sppt Serv Specialist	1.00	1.00	1.00	1.00
Sr Graphic Designer	1.00	1.00	1.00	1.00
Superintendent of Golf Courses	1.00	1.00	1.00	1.00
Theater Production Asst	1.00	1.00	1.00	1.00
Theater Production Coord	1.00	1.00	1.00	1.00
Therapist	1.00	1.00	1.00	1.00
Therapist - Provisional	1.00	1.00	1.00	1.00
Ticket Office/Revenue Serv Coord	1.00	1.00	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
Urban Parks Supervisor	3.00	3.00	3.00	3.00
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
Youth & Family Services Coord	1.00	1.00	1.00	1.00
TOTAL:	188.00	188.00	188.00	189.00
Part-Time Hours	353,586	423,586	423,586	423,586
Total Full-Time and Part-Time Positions Stated as FTE	357.99	391.65	391.65	392.65

Budget Variances❖ **Personnel Services**

- The 2021 Budget increased by \$2,759,701 over 2020 Actuals due to vacancy savings across the department, planned reopening of City facilities such as Rec centers and an increase in Open Space labor.
- The 2021 Revised Budget decreased by \$637,592 under the 2021 Budget due to new staff vacancies and full, part-time and seasonal furloughs in 2021 as a result of COVID-19 related closures and cancellations.
- The 2022 Budget increased by \$2,134,995 over the 2021 Revised Budget due to traditional staffing levels. It is anticipated staff will return to work and parks, recreation, family services, culture and arts facilities will be open following COVID-19 related closures in 2021.



Budget Variances continued

❖ Services & Supplies

- ♦ The 2020 Budget increased by \$778,493 from 2020 Actuals due to the department's significant expense savings in 2020 due to COVID-19 related closures.
- ♦ The 2021 Revised Budget increased by \$652,536 from the 2021 Budget due to investments in Parks, Golf Course and Building Infrastructure.
- ♦ The 2022 Budget is up \$1,247,469 over 2021 Revised Budget due to the planned contribution to the county Slash program, the Lakewood Tree Canopy Program and the return of normal operations to the Lakewood Cultural Center.

❖ Capital Outlay

- ♦ The 2021 Budget increased by \$4,257,847 over 2020 Actuals due to TABOR Open Space funded park improvements.
- ♦ The 2021 Revised Budget is up \$12,628,827 over the 2021 Budget due to significant TABOR funded park land acquisition and the carry-over of funds and projects that were originally funded prior to 2021 and are not complete. The Golf Course Irrigation project has been added to the 2021 Revised budget and is expected to be completed in 2021.
- ♦ The 2022 Budget has decreased by \$9,101,215 from the 2021 Revised Budget due to the completion of the Golf Course Irrigation project, land acquisitions and park improvements.

Core Values / Goals

❖ OPEN AND HONEST COMMUNICATION

- ♦ **GOAL: Empower Lakewood residents to make the most of their parks, cultural and recreational opportunities through effective marketing and communication.**

❖ EDUCATION AND INFORMATION

- ♦ **GOAL: Provide exceptional stewardship of the City's parks, cultural and recreational resources. Encourage stewardship development in the community.**

❖ PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE

- ♦ **GOAL: Continue to take care of and improve Lakewood's existing cultural and recreational facilities.**
- ♦ **GOAL: Respond to community needs through the addition of new facilities and amenities.**

❖ QUALITY LIVING ENVIRONMENT

- ♦ **GOAL: Meet the needs of the community by offering a variety of high quality and engaging programs, services and initiatives.**
- ♦ **GOAL: Create an inspiring, safe and pleasant experience in our parks and facilities.**



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

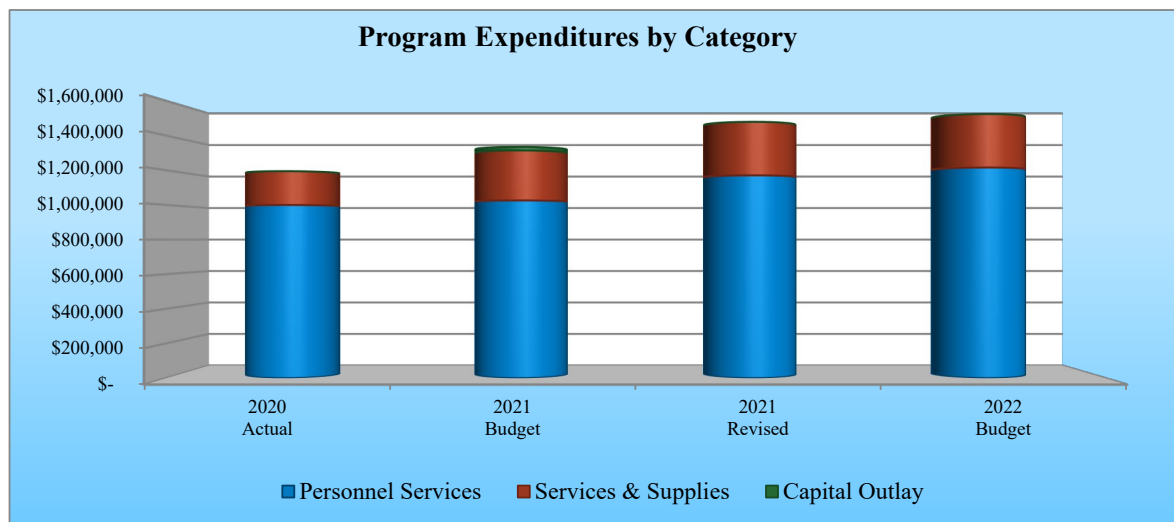
Purpose: The Planning, Administration and Community Relations Division (PACR) provides management and direction to the Department of Community Resources (CR) for the effective implementation of City Council policy and Department priorities. PACR provides oversight, budgetary and administrative support to the seven (7) other CR divisions. PACR 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

Department Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 999,342	\$ 1,025,287	\$ 1,169,958	\$ 1,215,045
Services & Supplies	194,636	288,300	308,300	308,300
Capital Outlay	-	20,000	-	-
TOTAL:	\$ 1,193,978	\$ 1,333,587	\$ 1,478,258	\$ 1,523,345



Department Expenditures By Fund

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 1,193,978	\$ 1,333,587	\$ 1,478,258	\$ 1,523,345
TOTAL:	\$ 1,193,978	\$ 1,333,587	\$ 1,478,258	\$ 1,523,345



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

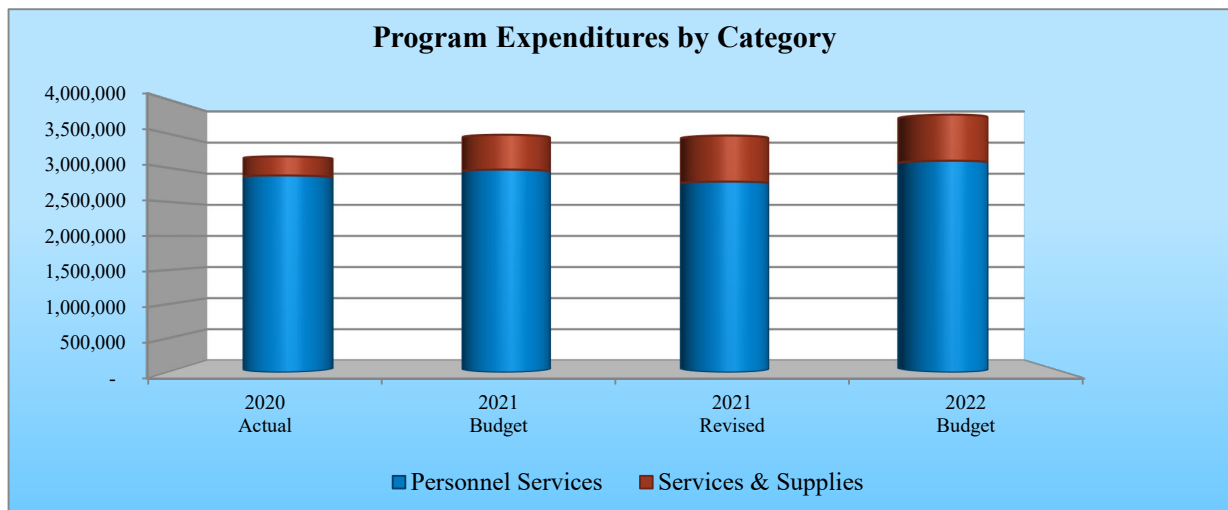
Purpose: The Family Services Division exists to enhance the lives of Lakewood residents through early childhood education, school age programming and mental health services. Administrative staff work out of the Wilbur Rogers Center, while programming occurs at ten (10) locations throughout the City. Our dedicated team is committed to providing exceptional customer service and promoting a high quality of life for all members of the Lakewood community.



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.

Department Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	2,884,925	2,971,017	2,794,503	3,100,827
Services & Supplies	279,006	509,764	674,486	674,486
TOTAL:	\$ 3,163,932	\$ 3,480,781	\$ 3,468,989	\$ 3,775,313



**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	1,657,692	1,870,446	1,678,298	1,895,852
Grants Fund	1,506,240	1,610,335	1,790,691	1,879,461
TOTAL:	\$ 3,163,932	\$ 3,480,781	\$ 3,468,989	\$ 3,775,313

Performance Measures

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Preschool	1,286	6,000	0	0
Early Head Start	660	960	960	960
Head Start	7,830	14,000	9,000	12,000
School Age Services				
Before and After Programs	10,941	30,000	10,000	15,000
Summer Camps	0	7,000	2,500	5,000
Youth & Family				
Classes/Group	2,071	5,250	1,000	1,250
Therapy Sessions	102	175	50	50
Volunteer Hours	166.5	1,400	200	200

**Program:** Golf Course Operations**Department:** Community Resources**Division:** Golf

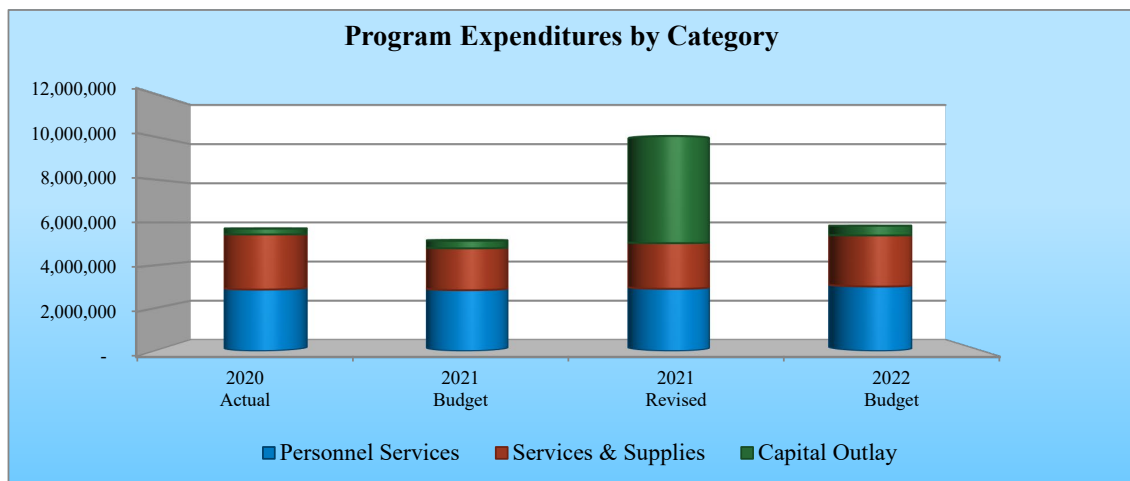
Purpose: The City of Lakewood features two exceptional golf courses for public enjoyment. Fox Hollow Golf Course offers three nine-hole configurations, each with its own unique character, to deliver 27 championship holes full of vistas, water challenges, wildlife and a protected natural environment that make you forget you are only a few miles from the bustle of urban Denver. Homestead Golf Course is perhaps Colorado's best-kept secret in the golf world. As a short championship golf course, Homestead creates an accessible bridge between championship-style play and a shorter overall course length. But don't let the yardage fool you! This links-style course, with four sets of tees and two unique nine-hole personalities can create memorable challenges to even the most seasoned golfers.



The Golf Division is charged with operating both courses, including: course and grounds maintenance, greens fee collection, pro shop sales, and food and beverage services. The Division maintains upscale, premier golf course status among Colorado golf courses. The environments at Fox Hollow and Homestead attract a wide variety of wildlife and are enhanced through both turf grass and water "Best Management Practices" (BMPs). We hope you will join us to participate in one of the nearly 100,000 rounds played each year. You will not regret it!

Department Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	2,870,889	2,842,624	2,905,312	3,011,953
Services & Supplies	2,567,969	1,949,012	2,128,800	2,381,800
Capital Outlay	274,198	352,632	4,992,632	452,632
TOTAL:	\$ 5,713,056	\$ 5,144,268	\$ 10,026,744	\$ 5,846,385



**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Golf Course Enterprise Fund	5,713,056	5,144,268	10,026,744	5,846,385
TOTAL:	\$ 5,713,056	\$ 5,144,268	\$ 10,026,744	\$ 5,846,385

Performance Measures

Fox Hollow continues to be rated among the best public golf courses in Colorado, and Homestead has been rated among the best

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Fox Hollow				
Number of rounds played	81,790	60,000	70,000	60,000
Number of days of golf played	252	260	260	260
Total Revenue generated	\$4,287,103	\$3,350,000	\$3,500,000	\$3,350,000
Homestead				
Number of rounds played	49,148	40,000	42,000	40,000
Number of days of golf played	252	260	260	260
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

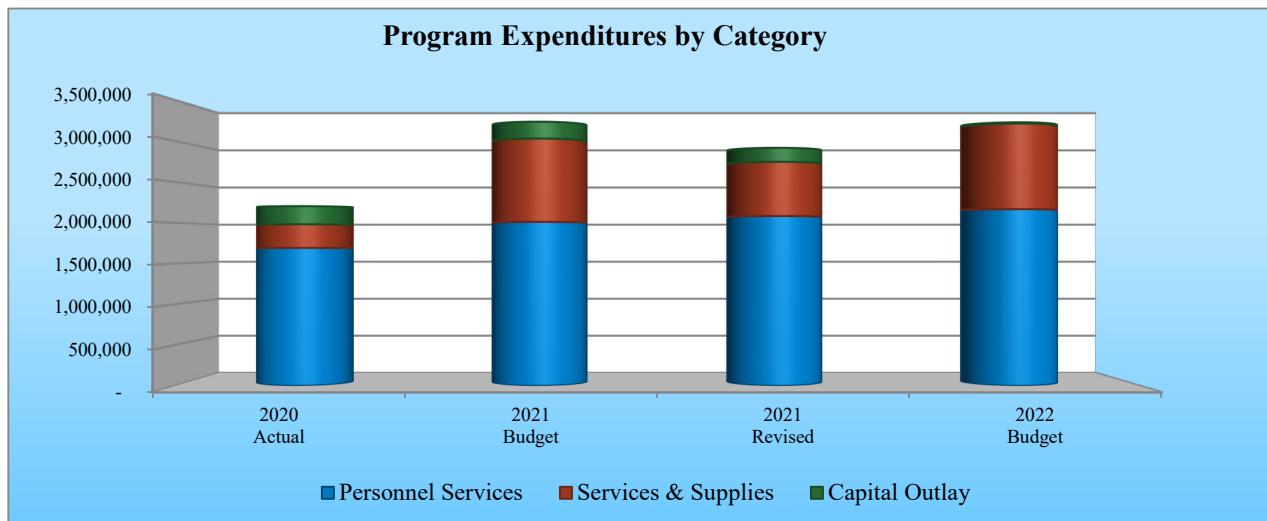
Purpose: The mission of the Heritage, Culture and the Arts (HCA) Division is to enrich and inspire people through places and programs that engage, celebrate, and build community through heritage, culture and the arts.

The Heritage, Culture and the Arts Division offers programs and services through the following facilities: the Lakewood Heritage Center, a 20th Century Museum; 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. In addition, the Division offers community and heritage-based festivals. Program components for the HCA Division include: historic preservation and interpretation, educational and cultural programming, community events and festivals, visual arts programs, public art and professional and community performing arts programs.



Department Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	1,692,020	2,010,565	2,081,741	2,166,151
Services & Supplies	289,664	1,018,265	663,633	1,046,783
Capital Outlay	221,014	205,872	170,061	14,500
TOTAL:	\$ 2,202,699	\$ 3,234,702	\$ 2,915,435	\$ 3,227,433



**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Heritage, Culture & Arts Fund	2,202,697	3,234,702	2,915,435	3,227,433
TOTAL:	\$ 2,202,697	\$ 3,234,702	\$ 2,915,435	\$ 3,227,433

Performance Measures

HCA continues to work towards securing alternative funding sources through partnerships and coordination with the Heritage, Culture, and the Arts Alliance for the overall benefit and expansion of heritage, cultural, and artistic opportunities for Lakewood and metro Denver citizens.

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
<u>Audience Reach</u>				
Performance Attendance	9,887	26,350	24,350	53,350
Exhibit Attendance	8,494	22,500	20,500	46,000
Museum Admissions	4,227	4,230	4,230	4,500
HCA Classes	14,777	20,000	20,000	31,000
Free Outreach	30,177	31,000	33,000	33,000
Promotional Outreach	926,967	926,967	926,967	926,967
Festivals	4,255	9,000	9,000	34,000
Other	1,614	9,500	9,500	18,000
Total Attendance	1,000,398	1,049,547	1,047,547	1,146,817



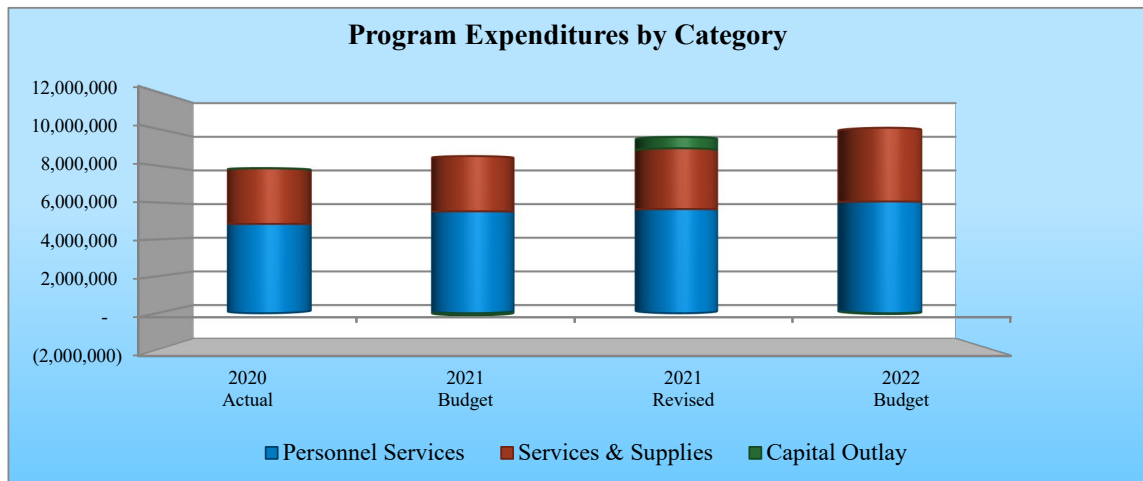
Program: Park Operations
Department: Community Resources
Division: Parks

Purpose: The purpose of this program is to provide 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 7,240 acres and 110 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.

Department Expenditures by Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	4,837,224	5,520,713	5,643,830	6,054,480
Services & Supplies	3,013,414	2,991,076	3,291,076	3,991,076
Capital Outlay	10,188	(111,287)	618,713	(36,287)
TOTAL:	\$ 7,860,826	\$ 8,400,501	\$ 9,553,619	\$ 10,009,269



**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	4,513,502	4,444,778	4,338,556	5,368,875
Open Space Fund	3,347,324	3,955,723	5,215,063	4,640,393
TOTAL:	\$ 7,860,826	\$ 8,400,501	\$ 9,553,619	\$ 10,009,269

Performance Measures

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
BCLP Visitation	607,887	639,389	640,000	640,000
BCLP Revenue	\$ 1,621,293	\$ 1,626,139	\$ 1,811,681	\$ 1,811,681



Program: Construction and Building Maintenance

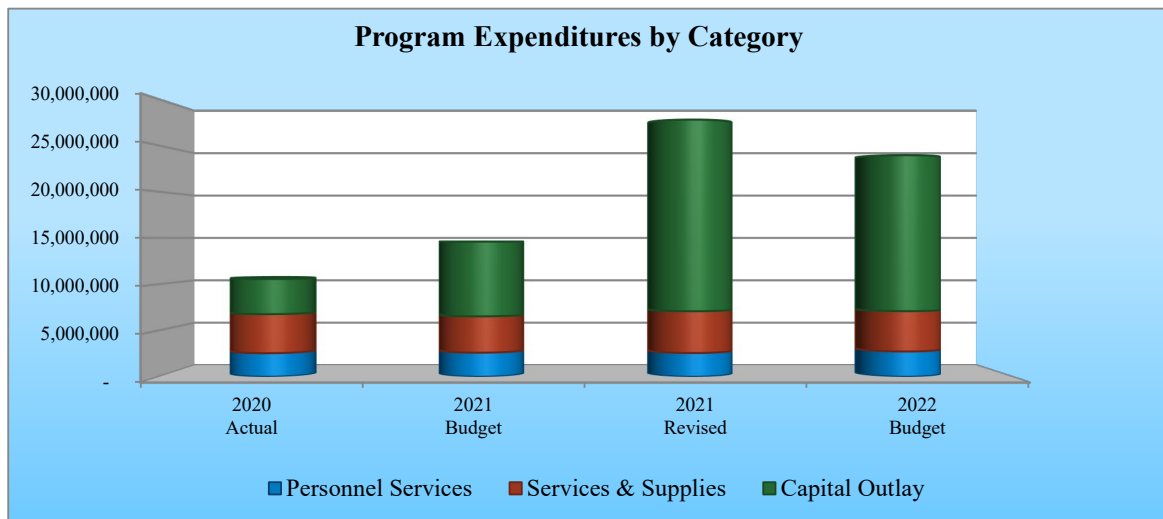
Department: Community Resources

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 779,394 square feet. The Division also works with other City departments on resource management, utility, energy efficiency, conservation and sustainability efforts.

Department Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	2,545,607	2,600,721	2,564,339	2,732,767
Services & Supplies	4,220,116	3,925,654	4,516,135	4,353,654
Capital Outlay	3,792,770	8,071,800	20,700,627	16,849,973
TOTAL:	\$ 10,558,492	\$ 14,598,175	\$ 27,781,101	\$ 23,936,394



Department Expenditures By Fund

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	4,658,194	4,898,367	4,798,843	5,110,145
Conservation Trust Fund	1,303,197	1,650,600	2,750,600	1,570,600
Tabor Fund	961,668	3,250,000	12,113,022	1,213,640
Capital Improvement Fund	1,102,634	700,000	1,767,272	7,467,221
Open Space Fund	2,532,800	4,099,208	6,351,364	8,574,788
TOTAL:	\$ 10,558,492	\$ 14,598,175	\$ 27,781,101	\$ 23,936,394



Program: Recreation
Department: Community Resources
Division: Recreation

Purpose: The 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 more 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.

The recreation facilities include:

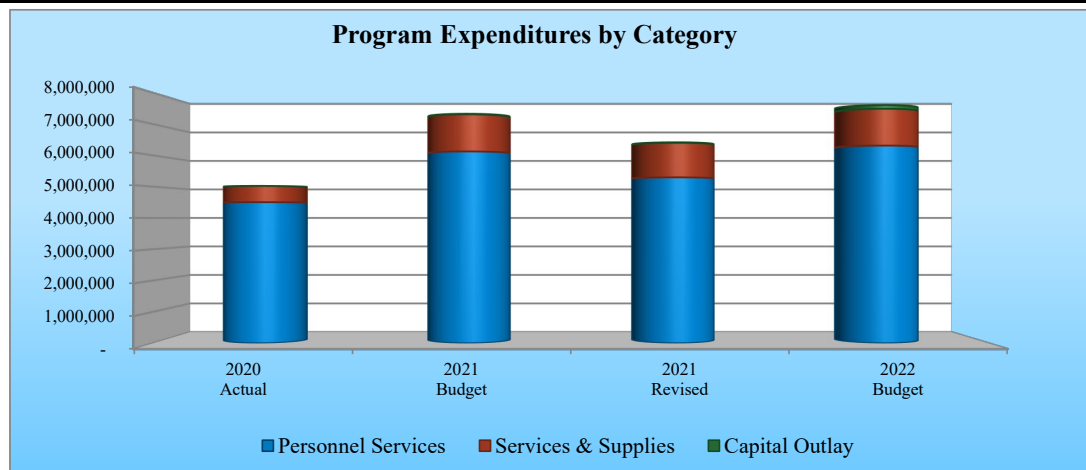
- ❖ Carmody Recreation Center with Indoor/Outdoor Pools and Splash Pad
- ❖ Charles Whitlock Recreation Center with Indoor Pool
- ❖ Clements Community Center and Starr Center
- ❖ Green Mountain Recreation Center with Indoor Pool
- ❖ Lakewood Link Recreation Center with Indoor Pool
- ❖ Morse Park Swimming Pool
- ❖ Glennon Heights Swimming Pool
- ❖ Surfside Spray Park
- ❖ Ray Ross Aquatic Feature



Many programs and activities are also held at parks, schools and outdoor sports courts and fields.

Department Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	4,502,141	6,120,924	5,294,575	6,308,029
Services & Supplies	518,715	1,183,984	1,100,883	1,174,683
Capital Outlay	-	17,000	17,000	117,000
TOTAL:	\$ 5,020,856	\$ 7,321,908	\$ 6,412,458	\$ 7,599,712



**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	4,995,732	7,261,908	6,352,458	7,479,712
Equipment Replacement Fund	-	-	-	100,000
Grants Fund	25,124	60,000	60,000	20,000
TOTAL:	\$ 5,020,856	\$ 7,321,908	\$ 6,412,458	\$ 7,599,712

Performance Measures

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

	2020 Actual	2021 Revised	2022 Budget
Open Gym and Pool Admissions	204,429	200,000	250,000
Outdoor Pool Admissions	13,344	0	31,000
Total Admissions	217,773	200,000	281,000
Facility Rentals/Outreach			
Rental Hours	1,063	51,500	60,000
Number of Facilities	12	12	12
Classes and Activities			
Number Run	1,334	1,700	1,700
Number of Participants	15,788	14,000	20,000
Lakewood Rides			
Number of City Program riders	1,784	9,225	1,500
Door through Door One-Way (Citizens)	17,125	14,000	15,500
Clements Programs/Activities			
Drop-ins, wellness, events	6,097	11,900	5,000
Resource/Info	3,189	5,200	4,000
Meal Site (and Meals on Wheels)	11,198	4,000	8,000

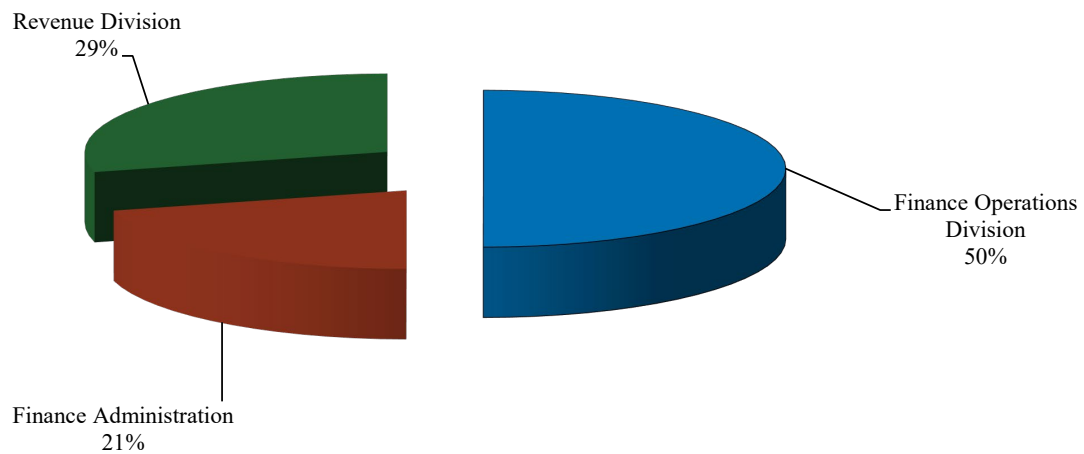


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FINANCE

2022 Department Overview



	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Finance Operations Division	\$ 2,025,691	\$ 2,090,584	\$ 1,822,110	\$ 1,849,863
Finance Administration	12,803,625	514,065	592,534	771,068
Revenue Division	1,360,125	1,205,418	1,006,158	1,077,907
TOTAL:	\$ 16,189,441	\$ 3,810,067	\$ 3,420,802	\$ 3,698,839

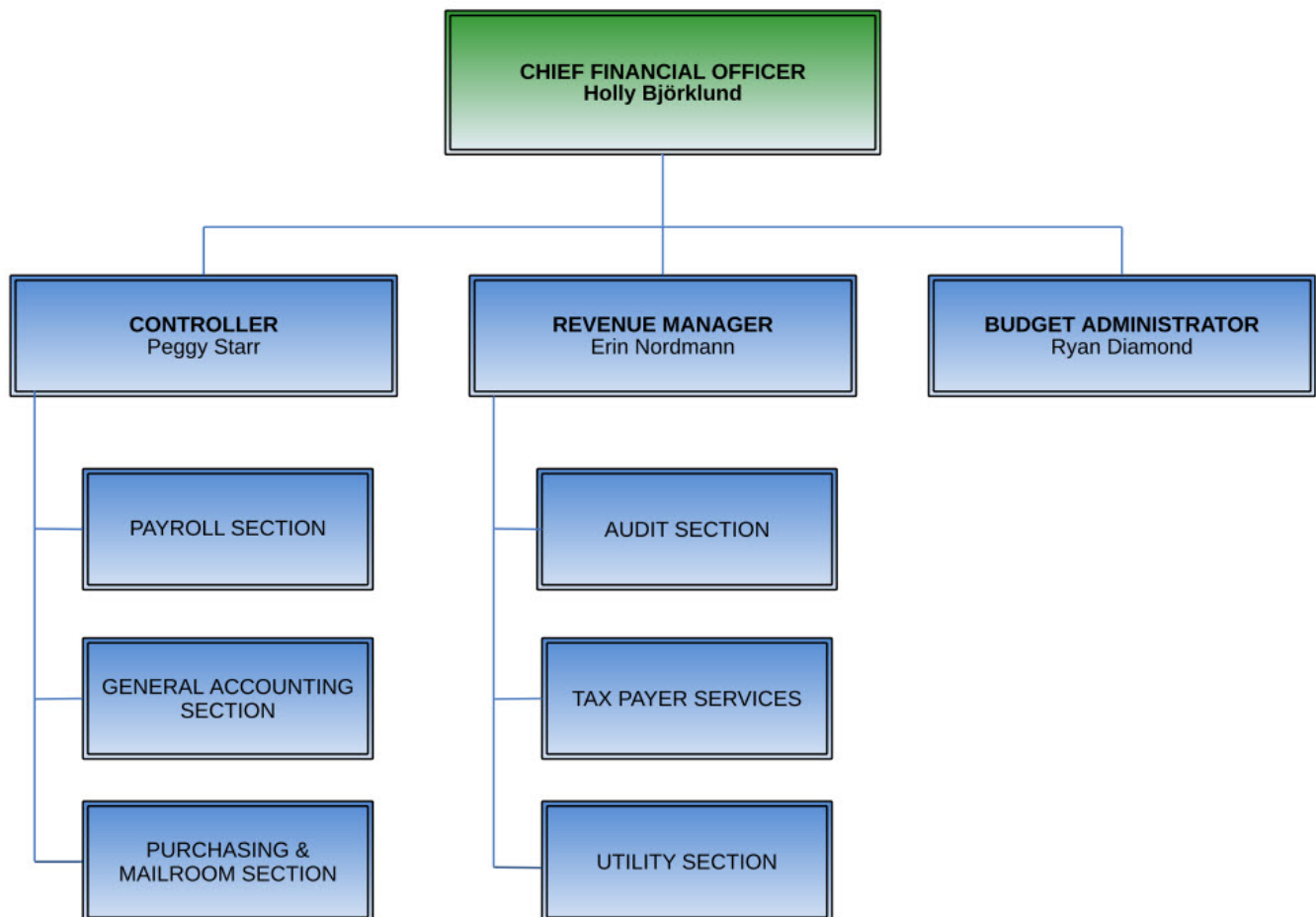
Percent to all funds	8.44%	1.76%	1.30%	1.56%
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FINANCE DEPARTMENT

(303) 987-7600

www.lakewood.org/Government/Departments/Finance

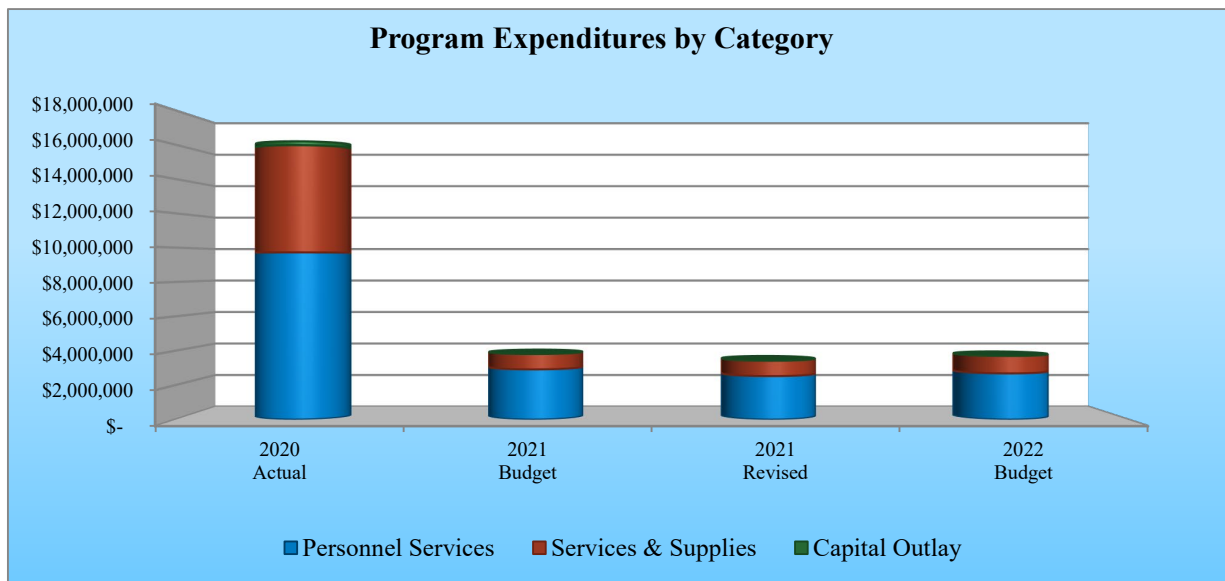


**Department:** Finance

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

Department Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 9,719,498	\$ 2,918,278	\$ 2,529,013	\$2,685,898
Services & Supplies	6,245,566	891,789	891,789	1,012,941
Capital Outlay	224,377	-	-	-
TOTAL:	\$ 16,189,441	\$ 3,810,067	\$ 3,420,802	\$3,698,839

**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 3,841,432	\$ 3,742,318	\$ 3,420,802	\$3,698,839
Grants Fund	12,288,070	-	-	-
Capital Improvement Fund	59,939	67,749	-	-
TOTAL:	\$ 16,189,441	\$ 3,810,067	\$ 3,420,802	\$3,698,839

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

	2020 Revised	2021 Budget	2021 Revised	2022 Budget
Chief Financial Officer	1.00	1.00	1.00	1.00
Controller	1.00	1.00	1.00	1.00
Accountant I	1.00	1.00	1.00	1.00
Accountant II	0.94	0.94	0.94	0.94
Accountant III	2.00	2.00	3.00	3.00
Accounting Supervisor	1.00	1.00	1.00	1.00
Administrative Asst	1.00	1.00	1.00	1.00
Budget Administrator	1.00	1.00	1.00	1.00
Business Operations Manager	1.00	1.00	1.00	1.00
Business Specialist II	-	-	1.00	1.00
Buyer II	2.00	2.00	1.00	1.00
Contract Administrator	1.00	1.00	1.00	1.00
Contract Administrator (Legal)	-	-	1.00	1.00
Payroll Accountant	1.00	1.00	1.00	1.00
Property & Purchasing Div Mgr	1.00	1.00	-	-
Purchasing/Mailroom Supervisor	1.00	1.00	1.00	1.00
Revenue Manager	1.00	1.00	1.00	1.00
Revenue Supervisor	2.00	2.00	2.00	2.00
Revenue Technician	3.00	3.00	2.00	2.00
Right-Of-Way Agent	2.00	2.00	-	-
Right-Of-Way Technician I	1.00	1.00	-	-
Senior Financial Analyst	-	-	1.00	1.00
Tax Auditor I	4.00	4.00	2.00	2.00
Tax Auditor II	1.00	1.00	3.00	3.00
Tax Auditor III	1.00	1.00	1.00	1.00
TOTAL:	30.94	30.94	28.94	28.94
Part-Time Hours	6,945	6,945	6,945	6,945
Total Full-Time and Part-Time Positions Stated as FTE	34.28	34.28	32.28	32.28

Budget Variances❖ **Personnel Services**

- ♦ The 2021 Budget is \$6.8M under 2020 Actuals due to Public Safety labor charged to the CARES Act grant.
- ♦ The 2021 Revised Budget is \$389,265 under 2021 Budget due to 3 FTEs transferred to the Planning and Public Works Department.
- ♦ The 2022 Budget is \$127,751 over the 2021 Revised Budget due to the addition of a Legal Contracts Administrator.



❖ **Services & Supplies**

- ♦ The 2021 Budget is \$5.4M under 2020 Actuals due to CARES Act expenditures.
- ♦ The 2022 Budget is \$121,152 over the 2021 Revised Budget due to the revenue resiliency planning study.

❖ **Capital Outlay**

- ♦ The 2021 Budget is \$224,377 under 2020 Actuals due to CARES Act grant capital expenditures.

Core Values / Goals

❖ **OPEN AND HONEST COMMUNICATION**

- ♦ **GOAL: Deliver accurate and timely communication of financial and other applicable information**

❖ **FISCAL RESPONSIBILITY**

- ♦ **GOAL: Manage an orderly flow of the City's financial resources and assets to ensure financial integrity**
- ♦ **GOAL: Assure compliance with applicable ordinances, agreements, guidelines, and regulations**

❖ **EDUCATION AND INFORMATION**

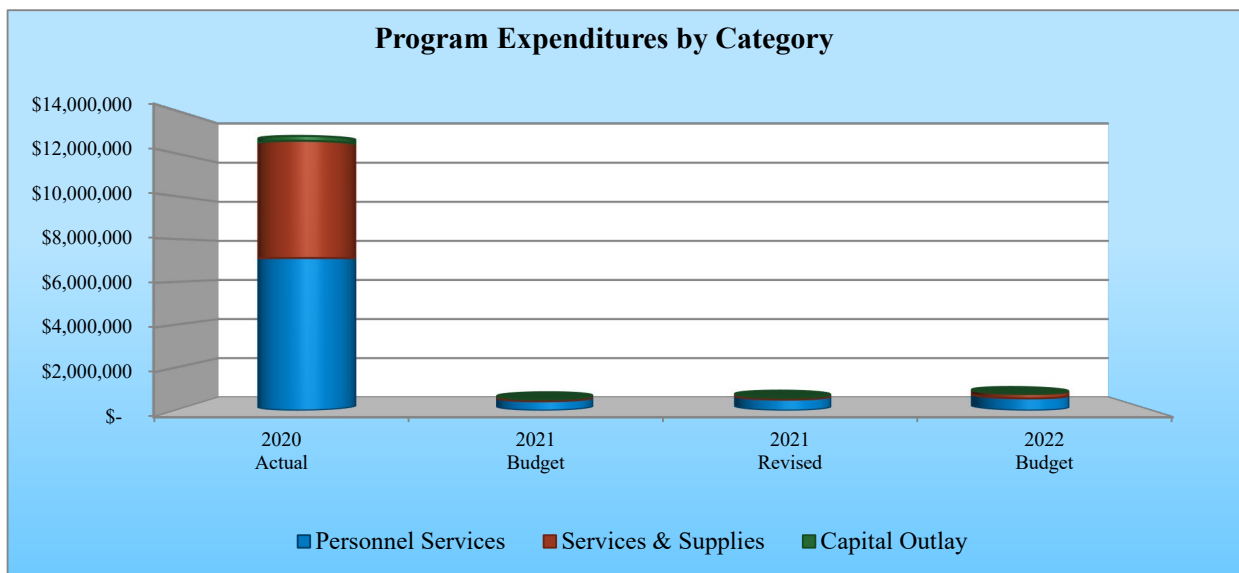
- ♦ **GOAL: Educate the community to enhance business relationships**

**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

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 7,113,149	\$ 429,979	\$ 508,448	\$ 565,982
Services & Supplies	5,466,099	84,086	84,086	205,086
Capital Outlay	224,377	-	-	-
TOTAL:	\$ 12,803,625	\$ 514,065	\$ 592,534	\$ 771,068

**Program Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 515,555	\$ 514,065	\$ 592,534	\$ 771,068
Grants Fund	12,288,070	-	-	-
TOTAL:	\$ 12,803,625	\$ 514,065	\$ 592,534	\$ 771,068



Program: Finance Operations

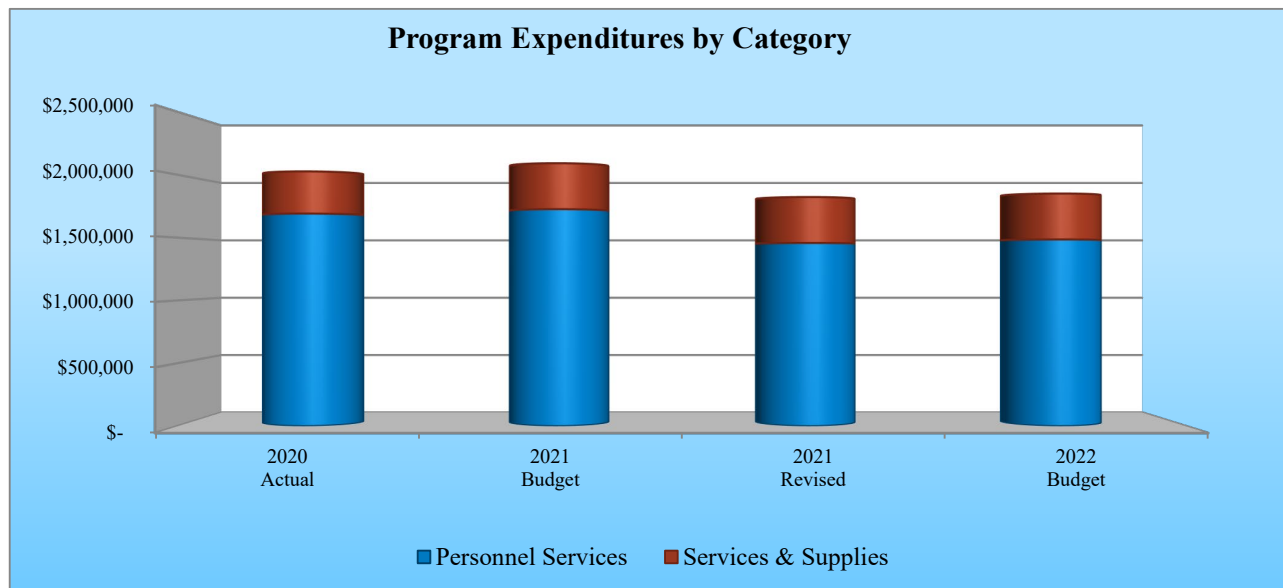
Department: Finance

Division: Finance Operations

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.

Program Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 1,690,751	\$ 1,725,873	\$ 1,457,399	\$ 1,485,152
Services & Supplies	334,940	364,711	364,711	364,711
TOTAL:	\$ 2,025,691	\$ 2,090,584	\$ 1,822,110	\$ 1,849,863



Program Expenditures By Fund

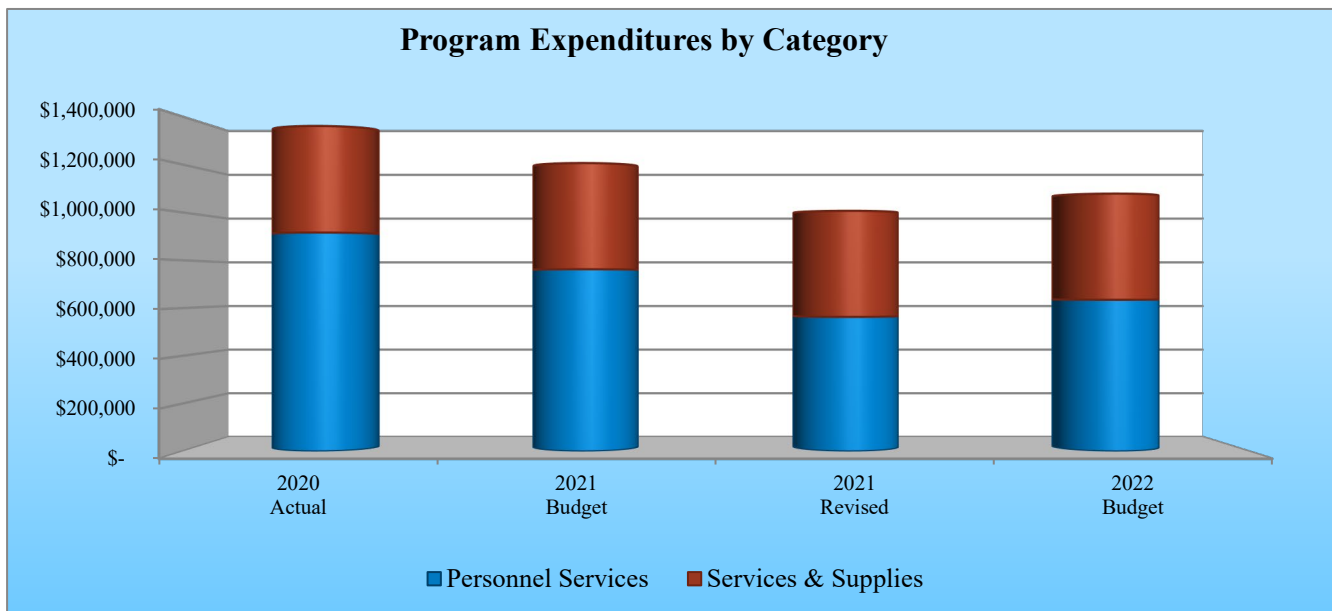
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 1,965,752	\$ 2,022,836	\$ 1,822,110	\$ 1,849,863
Capital Improvement Fund	59,939	67,749	-	-
TOTAL:	\$ 2,025,691	\$ 2,090,584	\$ 1,822,110	\$ 1,849,863

**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

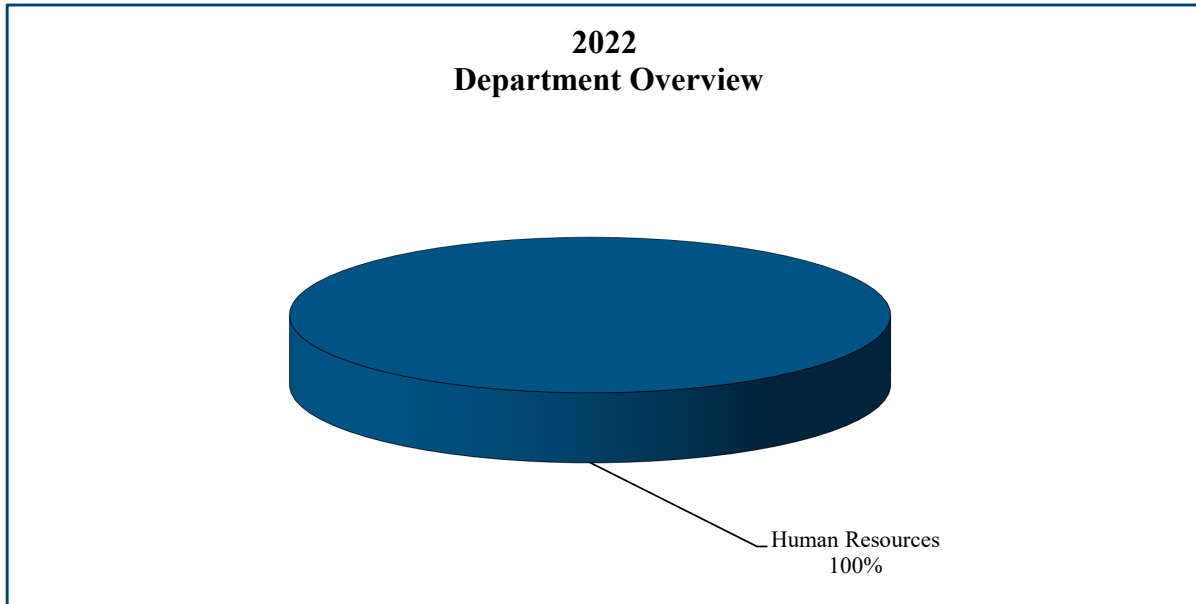
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 915,598	\$ 762,426	\$ 563,166	\$ 634,763
Services & Supplies	444,527	442,992	442,992	443,144
TOTAL:	\$ 1,360,125	\$ 1,205,418	\$ 1,006,158	\$ 1,077,907

**Department Expenditures By Fund**

	2019 Actual	2020 Budget	2020 Revised	2021 Budget
General Fund	\$ 1,360,125	\$ 1,205,418	\$ 1,006,158	\$ 1,077,907
TOTAL:	\$ 1,360,125	\$ 1,205,418	\$ 1,006,158	\$ 1,077,907



HUMAN RESOURCES



	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Human Resources	1,161,107	1,176,992	1,184,447	1,397,740
TOTAL:	\$ 1,161,107	\$ 1,176,992	\$ 1,184,447	\$ 1,397,740

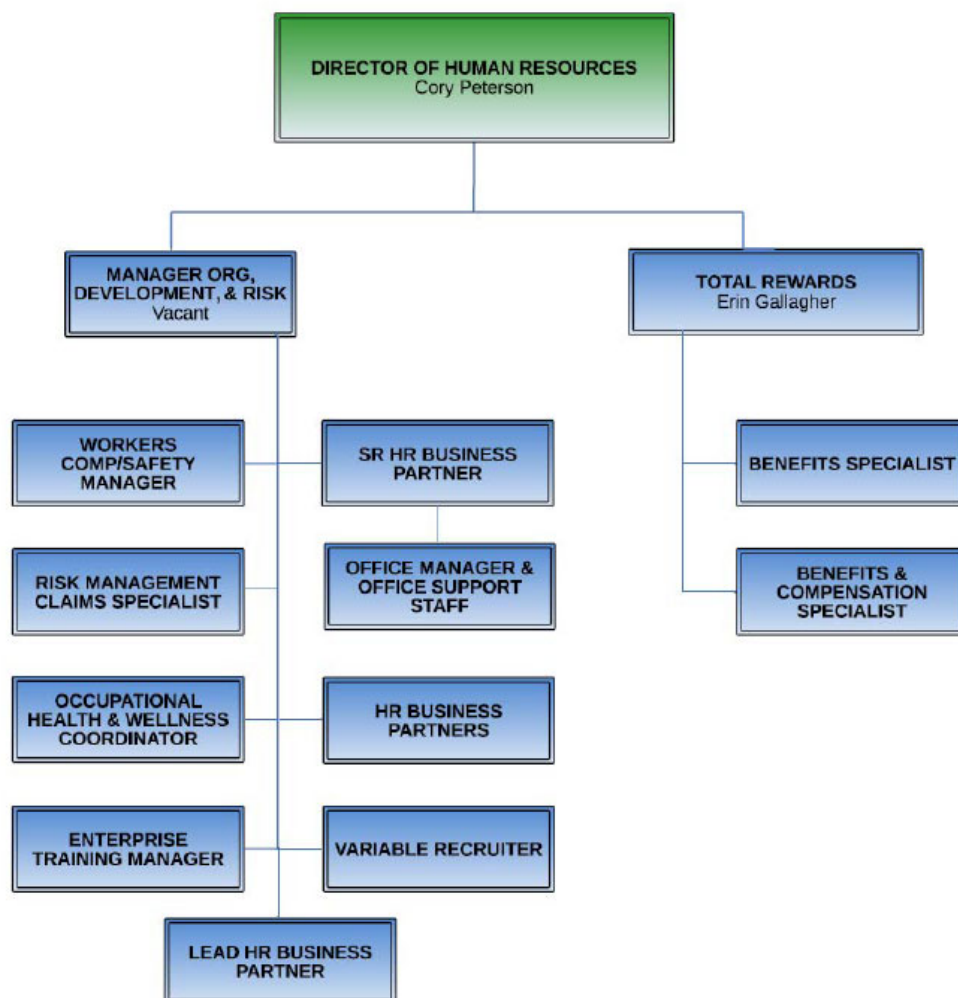
Percent to all funds	0.61%	0.54%	0.45%	0.59%
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HUMAN RESOURCES

(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.

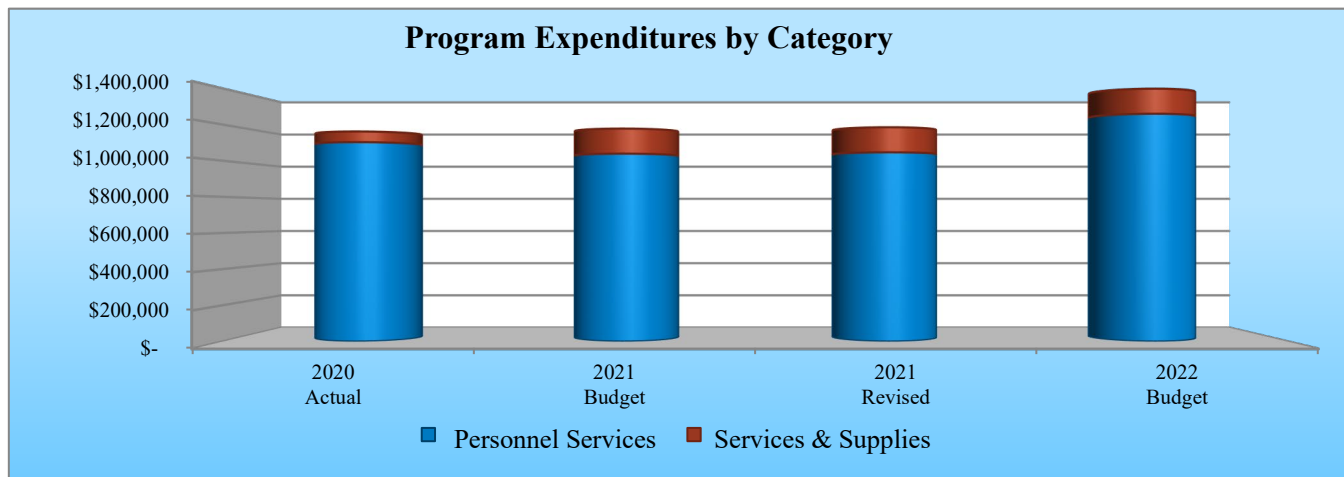
The Talent Management Division operationalizes strategies for overall workforce culture to include recruiting, interviewing, training, policy development and interpretation, Human Resource Information System (HRIS), Citywide work force and succession planning, budget, unemployment, performance management, 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.

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 Work Comp and other claims to provide both superior customer support and fiscal acumen. Utilizing strong Safety, Training and Occupational Health and Wellness Programs and a proactive and preventative mindset Risk mitigates potential hazards to prevent mishaps. Through a continuous process of Organizational Development the City is poised to remain anticipatory in action rather than reactive.

Department Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 1,102,385	\$ 1,038,642	\$ 1,046,097	\$ 1,259,390
Services & Supplies	58,722	138,350	138,350	138,350
TOTAL:	\$ 1,161,107	\$ 1,176,992	\$ 1,184,447	\$ 1,397,740





Department Expenditures By Fund

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 1,161,108	\$ 1,176,992	\$ 1,184,447	\$ 1,397,740
TOTAL:	\$ 1,161,108	\$ 1,176,992	\$ 1,184,447	\$ 1,397,740

Full-Time Positions

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

	2020 Revised	2021 Budget	2021 Revised	2022 Budget
Director of Human Resources	1.00	1.00	1.00	1.00
Benefits & Compensation Specialist	1.00	1.00	1.00	1.00
HR Talent Manager	-	-	1.00	1.00
Hr Business Partner	2.00	2.00	2.00	2.00
HR Business Supervisor	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00
Sr Hr Business Partner	1.00	1.00	1.00	1.00
Total Rewards Manager	1.00	1.00	1.00	1.00
Operations Manager	0.50	0.50	0.50	0.50
Workers Comp/Safety Manager	0.30	0.30	0.30	0.30
TOTAL:	8.80	8.80	9.80	9.80
Part-Time Hours	1,560	1,560	1,560	1,560
Total Full-Time and Part-Time Positions Stated as FTE	9.55	9.55	10.55	10.55

Budget Variances

❖ Personnel Services

- ♦ 2022 Budget has increase over the 2021 Revised budget \$213,293 due primarily to the additon of the HR Talent Manager position

❖ Services & Supplies

- ♦ The 2021 Budget is \$79,628 higher that 2020 Actuals due to reduced training, travel and other business activities in 2020 due to the COVID-19 pandemic.

❖ Capital Outlay

- ♦ None.



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: Reinforce and integrate City Manager's core characteristics, and culture into all programs, processes and services.**

Activity: Incorporate Performance Excellence, Leadership, Respect and Collaboration and Culture into organizational development programs, selection processes, performance management activities, job descriptions, recognition efforts, safety, diversity efforts and workforce planning and succession activities.

Expectation: Establish a communication strategy that incorporates written, electronic, verbal and video to reach all levels of our workforce. Establish an informal and formal feedback and engagement loop to stay relevant and improve overall citywide culture.

Results-Benefit: Improved employee morale which leads to improved citizen relations. Enhanced culture which understands and respects the diversity of our citizens and embraces inclusion efforts of our community.



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

- ♦ **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.

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: Staff follows changes in governmental regulations and develops methods to implement, communicate, and advise on these regulations through the City's Personnel Policies and Administrative Regulations.

Expectation: The Department provides guidelines on complying with governmental regulations and City policies.

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: The Employee Wellness Coordinator will develop and implement programs to include on-line wellness point system, biometric screens, fitness, nutritional, stress management, education, and events.

Expectation: The outcome of our employee wellness initiatives will include improvements in employee participation, lifestyle enhancements, and reduction in health risks.

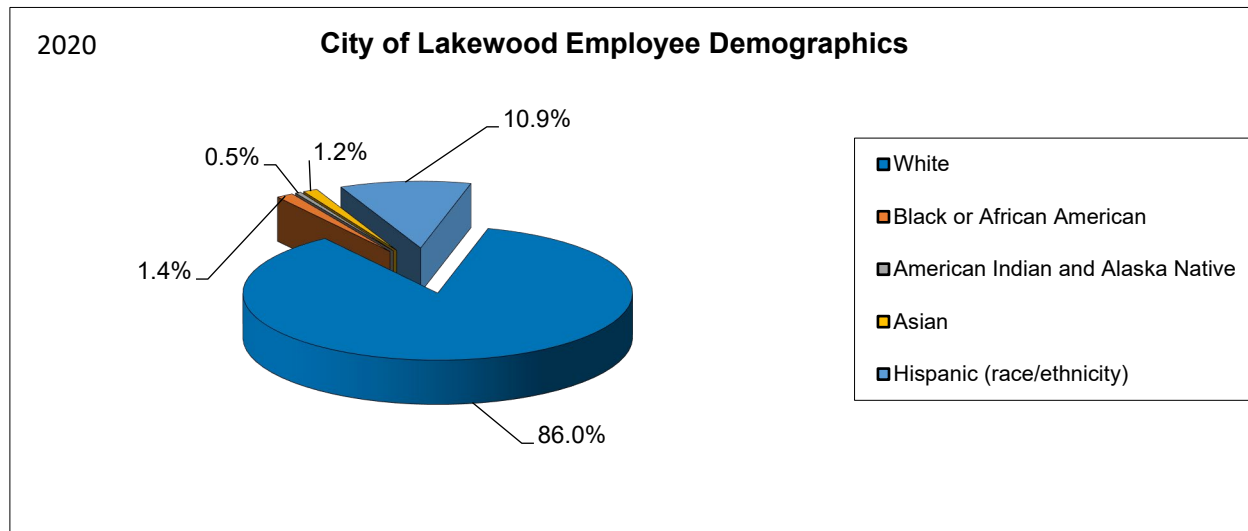
Result-Benefit: The City of Lakewood and its employees will benefit and improve on multiple biometric measures and reductions in overall medical/health plan utilization.

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- ♦ **GOAL: Foster diversity and inclusivity throughout the organization**

Activity: A positive workplace culture enhances all aspects of employees' lives by providing equal opportunity for training and career development, and a workplace that encourages and promotes diversity in all processes.

Expectation: The Human Resources staff works continuously to revise and update the Personnel Policies and Administrative Regulations which includes strong statements regarding discrimination, harassment of any kind, and workplace violence. The organization launched a diversity, equity and inclusion committee.

Result-Benefit: The Department proactively recruits people in protected classes. Specialized websites are often used, depending on the recruitment, to attract a diverse pool of applicants. Diversity recruiting efforts will continue to be an active part of the process.



- ♦ **GOAL:** Serve as the Human Resources Business Partners for the organization to ensure compliance and business needs are being met

Activity: Talent Management involves performance review and development, exit and retention interviews, tracking and maintaining the Transitional Status Program, mediation of disputes, setting standards of expectations for a safe work environment, policy development, and in-house management of unemployment claims.

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 2020 and early 2021, 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.

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

The turnover rate in 2020 for regular employees was 11 percent (11.2%), which is less than the "All Colorado" turnover rate of 14.6 percent (14.6%) for government, as published in the Personnel Pulse Survey from Employer's Council in April 2021. 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>
2020	11.2%	2016	11.9%	2012	6.6%
2019	9.9%	2015	9.6%	2011	5.4%
2018	10.8%	2014	8.2%	2010	6.3%
2017	10.1%	2013	6.6%	2009	2.9%

- ♦ **GOAL: To partner with City leadership to identify and develop workforce and succession plans to include human capital needs. Reinforce a culture of "build vs. buy" talent**

Activity: Conduct department level needs assessments to identify core, semi-core and enhanced services. Conducted gap analysis to identify opportunities to leverage human capital, technological, equipment and process improvements.

Expectation: Develop a comprehensive workforce plan that strategically leverages city funding with critical business operational needs.

Results & Benefit: Establishing a controlled plan to proactively build talent when and where possible and buy talent when necessary. Activities range from establishing recognition / retention programs, performance review and development and management development and internships.

- ♦ **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.



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

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.

- ♦ **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.



General Comments

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.

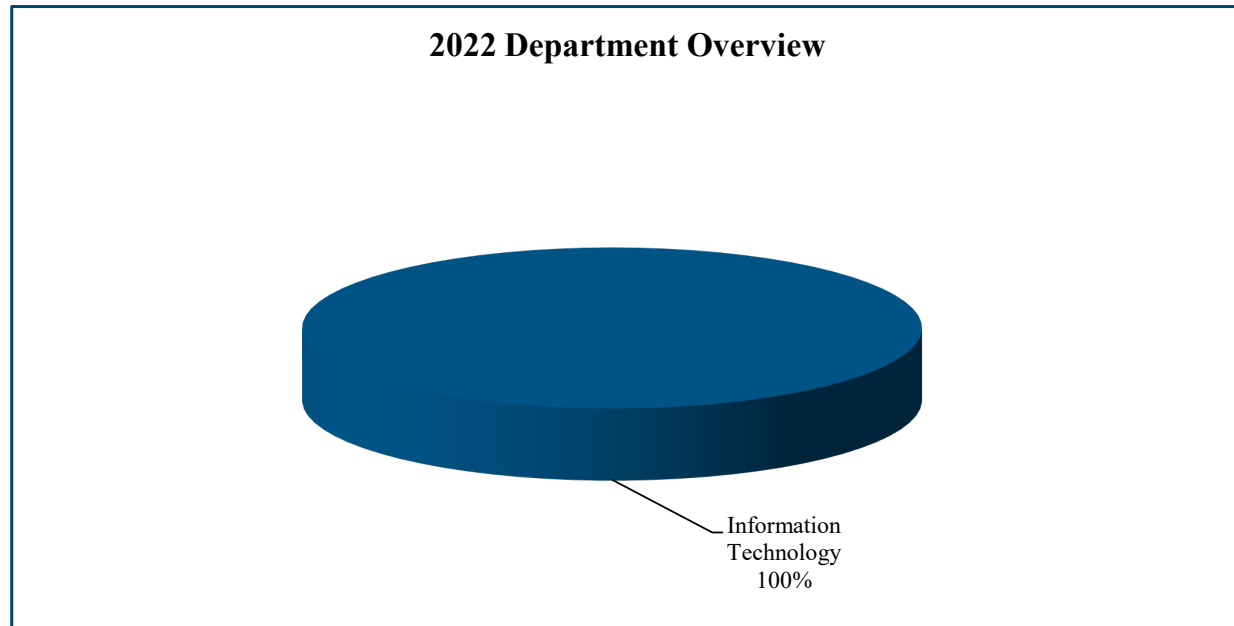
Other regulations that will significantly impact the City's Benefits & Compensation include the Patient Protection & Affordable Care Act (PPACA), Health Care & Education Reconciliation Act, American Health Care Act (AHCA), Family Medical Leave Act (FMLA), Colorado Family Care Act, Health Insurance Portability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

The Talent Management 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.



INFORMATION TECHNOLOGY



	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Information Technology	7,751,833	6,697,228	7,631,725	12,718,852
TOTAL:	\$ 7,751,833	\$ 6,697,228	\$ 7,631,725	\$ 12,718,852

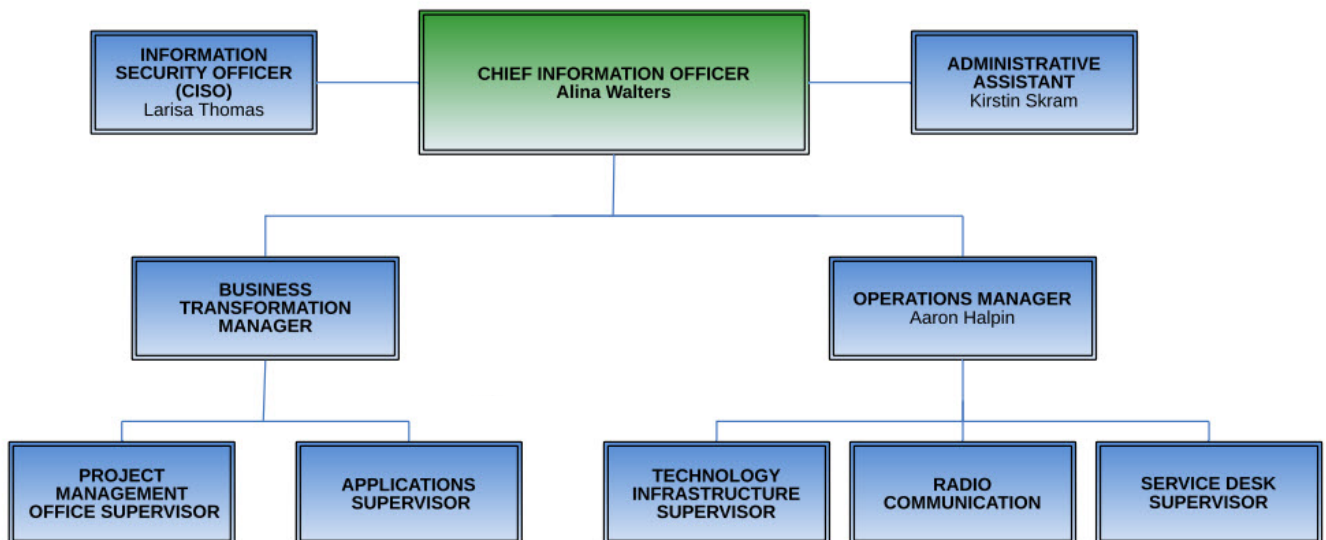
Percent to all funds	4.04%	3.09%	2.89%	5.37%
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INFORMATION TECHNOLOGY

(303) 987-7676

www.lakewood.org/Government/Departments/Information-Technology





Department: Information Technology

Mission Statement: *Digital Innovation through Collaboration.* With a focus on emerging technologies, pragmatic and innovative business solutions, and long-term strategic visioning, the Information Technology (IT) Department will help the city and community thrive.

Purpose: The IT department is focused on advancing the city's ability to quickly pivot and adapt to rapidly changing business and citizen demands by implementing solutions that drive organizational efficiencies and which provide intuitive, on-demand services to the community. The department has two divisions - Business Transformation and IT Operations - and an Information Security Office, who collectively stay abreast of emerging technologies and ensure that the city's information and systems are consistently available, secure, and aligned with fiscal and organizational goals.

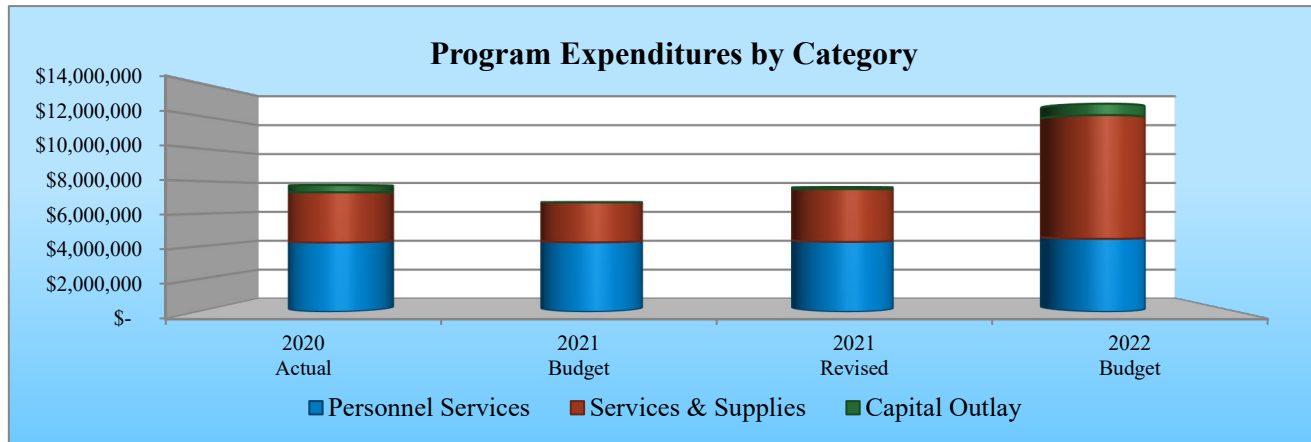
The Business Transformation Division, comprised of a Project Management Office (PMO) and a Software Applications team, is chartered to build collaborative partnerships with the city's departments, provide transparency into IT investments for informed decision making, and deliver effective and efficient 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 three teams - Infrastructure, Radio Communications, and the Service Desk. The Infrastructure team and Radio Communications team are both focused on sustaining and improving the city's technical and radio infrastructure to ensure our departments are positioned to meet citizen demands for modern service delivery. In parallel, the Service Desk is focused on providing exceptional technical support while empowering end-users to fully benefit from our continuously evolving portfolio of technical tools and solutions.

The mission of the Information Security Office is to protect the city's data and systems 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, and implements solutions to protect the city's systems, users, data, and business assets. 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.

**Department Expenditures By Category**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 4,244,087	\$ 4,255,023	\$ 4,283,824	\$ 4,470,770
Services & Supplies	3,068,041	2,442,205	3,227,901	7,555,082
Capital Outlay	439,704	-	120,000	693,000
TOTAL:	\$ 7,751,833	\$ 6,697,228	\$ 7,631,725	\$ 12,718,852

**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 7,544,848	\$ 6,567,228	\$ 7,373,580	\$ 7,246,046
Equipment Replacement Fund	206,985	130,000	258,145	5,472,806
TOTAL:	\$ 7,751,833	\$ 6,697,228	\$ 7,631,725	\$ 12,718,852

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

	2020 Revised	2020 Budget	2021 Revised	2022 Budget
Chief Information Officer	1.00	1.00	1.00	1.00
Administrative Asst	1.00	1.00	1.00	1.00
Bus Relationship Mgr/Analyst	1.00	1.00	1.00	1.00
Business Transformation Mgr	1.00	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
Information Security Officer	1.00	1.00	1.00	1.00
IT Supervisor	3.00	3.00	3.00	3.00
Operations Manager	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00	1.00
Radio Communications Eng Supv	1.00	1.00	1.00	1.00
Radio Communications Engineer	2.00	2.00	2.00	2.00
Service Desk Agent	3.00	3.00	3.00	3.00
Service Desk Analyst	1.00	1.00	1.00	1.00
Service Desk Supervisor	1.00	1.00	1.00	1.00
Service Desk Technician	1.00	1.00	1.00	1.00
Software Engineer	2.00	2.00	2.00	2.00
Sr Bus Relationshipmgr/Analyst	2.00	2.00	2.00	2.00
Sr Database Admin	1.00	1.00	1.00	1.00
Sr Project Manager	1.00	1.00	1.00	1.00
Sr Software Engineer	3.00	3.00	3.00	3.00
System Engineer	1.00	1.00	1.00	1.00
Telecommunications Engineer	1.00	1.00	1.00	1.00
TOTAL:	34.00	34.00	34.00	34.00
Part-Time Hours	-	-	-	-
Total Full-Time and Part-Time Positions Stated as FTE	34.00	34.00	34.00	34.00



Budget Variances

❖ Personnel Services

- ♦ The 2022 Original Budget is up \$186,945 over 2021 Revised Budget due to planned salary increases.

❖ Services & Supplies

- ♦ The 2021 Original Budget is down \$625,836 compared to the 2020 Actuals due to CARES-funded project spending that occurred in 2020.
- ♦ The 2021 Revised Budget is up \$785,696 compared to the 2021 Original Budget due to CARES-funded purchases in software and supplies.
- ♦ The 2022 Budget is up \$4,327,181 compared to the 2021 Revised Budget due to projects being funded for Police radios, Police radio system upgrade, enterprise resource planning system implementation, and network infrastructure enhancement projects.

❖ Capital Outlay

- ♦ The 2021 Original Budget is down \$439,704 compared to the 2020 Actuals due to PC replacement program completing its cycle in 2020.
- ♦ The 2021 Revised Budget is up \$120,000 compared to the 2021 Original Budget due to expenses related to CARES-funded projects but not covered in the grant funding.
- ♦ The 2022 Budget is up \$573,000 compared to the 2021 Revised Budget due to network infrastructure components due for replacement.

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

❖ PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE

- ♦ **GOAL: In response to the extensive economic impacts of the COVID-19 pandemic, implement digital solutions that will act as a force-multiplier in driving efficiencies across the organization, allowing businesses and residents to engage with the city remotely, and increasing access to services outside the current limitations of standard business hours and physical locations**

Activity: Modernize and/or replace aging line of business applications to align with digital business trends and deliver maximum operational capabilities.

Expectation: Collaborate with departments to identify, document, streamline, and enhance intra- and inter-department business processes and the use of innovative technical solutions.

Result-Benefit: Current projects in progress or planned include process improvements and technology upgrades associated with City systems that support remote work and service offerings, city engagement and communications, financial operations, employee relations, and planning, permitting and inspection management.





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

GOAL: Support the growing demand for remote work and services by equipping employees with the technical tools needed to collaborate in real time with anyone from anywhere, while also reducing the reliance on in-person transactions and physical workspaces

Activity:

Define technology standards and distribute pragmatic tools and solutions that will empower employees to securely access city systems, collaborate with cross-City staff, and support remote business operations. Regularly assess the success and challenges of remote technologies and implement solutions to continuously improve the program.

Expectation:

Ensure employees are appropriately trained on how to maximize the tools offered by the City to effectively conduct operations remotely. Also, develop a comprehensive approach to managing the City's technology and leverage automated and digital solutions to remotely support systems, staff, and service offerings.

Result-Benefit:

Increase employee productivity and meet the changing workstyle demands driven by the COVID19 pandemic. Also, provide valuable insights into remote working performance indicators for informed decision-making regarding optimization and cost savings opportunities. Additionally, allow businesses and residents to interact remotely with the City rather than in person, ensuring safe business continuity and availability of City services through the pandemic.



GOAL: Strengthen the city's cybersecurity posture, protect critical systems and information, and provide secure digital services to ensure the city meets its operational goals

Activity:

Implement remote work security practices and policies to ensure employees are as secure working from home as they are in the office. Continue information security training program, conduct monthly educational phishing assessments, and stay abreast of emerging cyber threats leveraging digital solutions. Also, conduct thorough evaluation of Information Security processes and solutions to ensure alignment with regulatory requirements (CJIS, PCI, HIPAA) and industry best practices.



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

Expectation:

Ensure appropriate programs and tools are available to help protect the City and its employees and systems, and to comply with laws and regulations as related to cyber-security threats.

Result-Benefit:

Empower staff to deal with everyday security risks and act as a security shield for the City whether working remote or in the office. Also, strengthen our internal security posture while also providing businesses and citizens with assurance that their interactions and transactions with the City are secure from any location.



GOAL: Build a scalable technology infrastructure that can help expand the city's access to more residents and businesses while also supporting their changing demands for online services such as building permitting, financial transactions, court hearings, utility billing and management, and interactive government meetings

Activity:

Modernize and/or replace aging infrastructure to improve distance connectivity, minimize system downtime, and reduce operational and security risks associated with outdated technology.

Expectation:

Implement modern technologies and best practices that manage the effectiveness of the City's IT infrastructure in support of dynamic operational objectives.

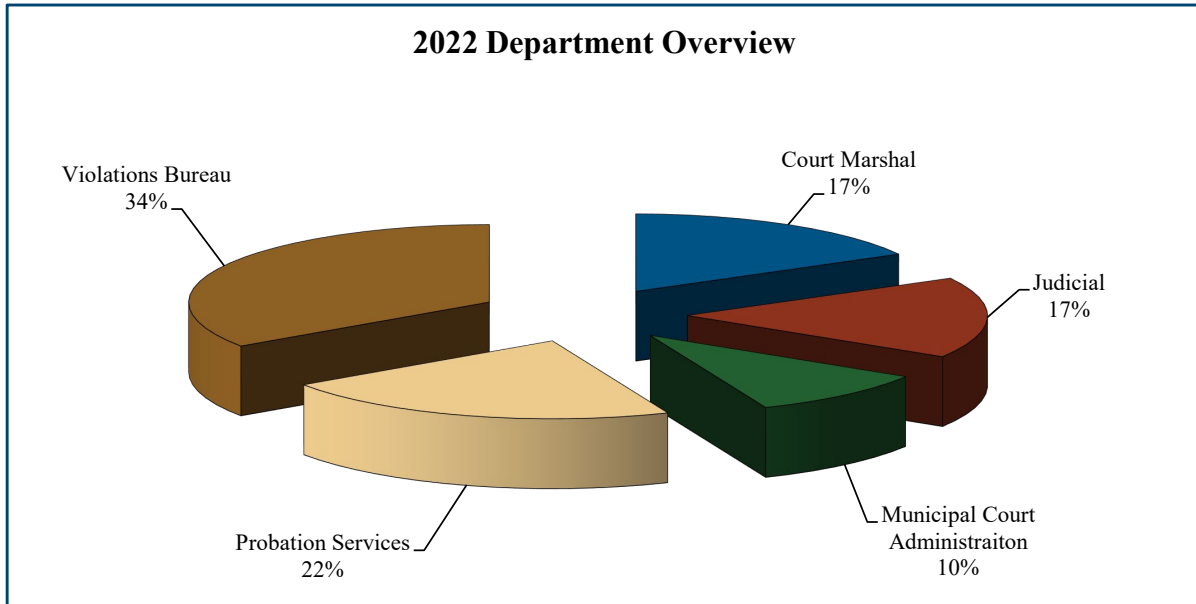
Result-Benefit:

Provide the technical foundation for the City to effectively respond to pandemic-driven needs, drive cost and operational efficiencies, and ensure reliable and secure performance of technology systems and services to support City and community goals.





MUNICIPAL COURT



	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Court Marshal	744,051	677,418	663,921	686,398
Judicial	594,496	629,877	656,736	680,439
Municipal Court Administration	374,878	362,568	389,165	398,342
Probation Services	943,406	1,019,920	887,223	875,431
Violations Bureau	1,277,721	1,175,373	1,341,667	1,394,481
TOTAL:	\$ 3,934,551	\$ 3,865,157	\$ 3,938,714	\$ 4,035,089

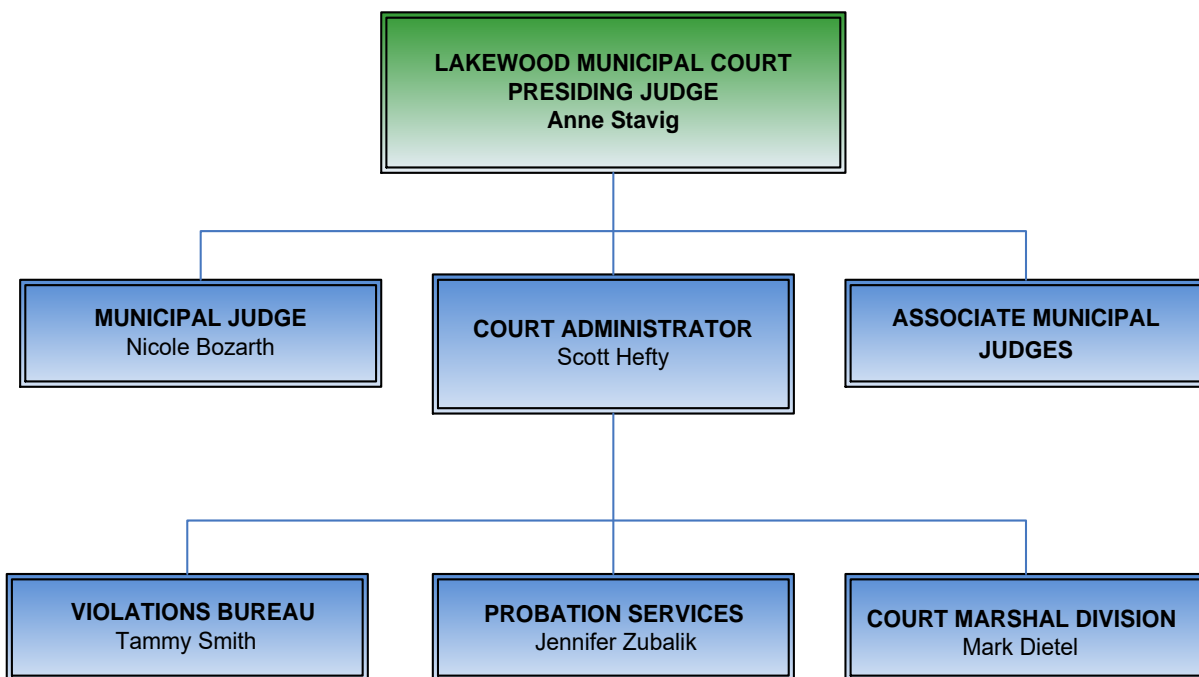
Percent to all funds	2.05%	1.78%	1.49%	1.70%
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MUNICIPAL COURT

(303) 987-7400

www.lakewood.org/Government/Departments/Municipal-Court

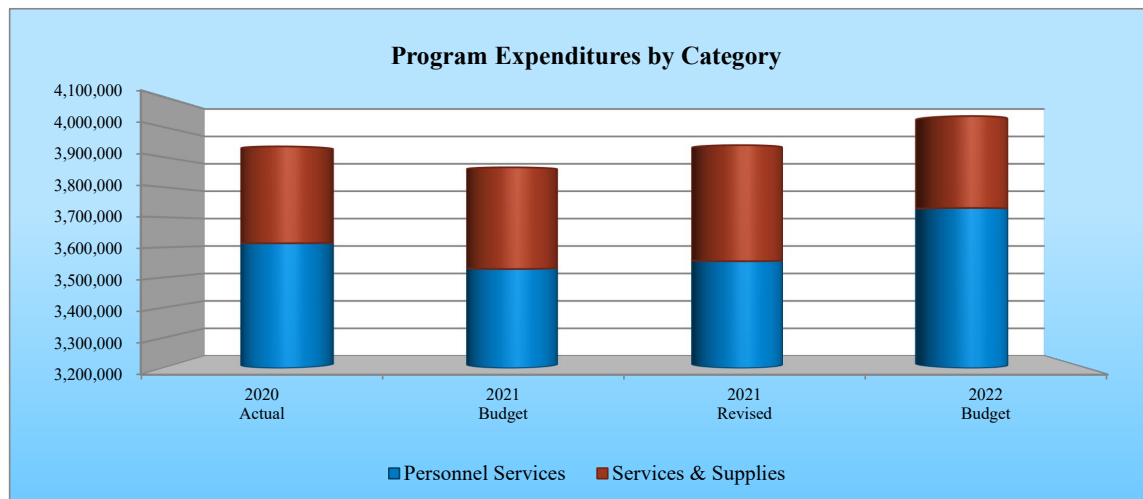


**Department: Municipal Court**

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.

Department Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	3,613,617	3,528,405	3,554,262	3,730,637
Services & Supplies	320,934	336,752	384,452	304,452
TOTAL:	\$ 3,934,551	\$ 3,865,157	\$ 3,938,714	\$ 4,035,089

**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	3,883,259	3,785,157	3,858,714	4,035,089
Grants Fund	51,292	80,000	80,000	-
TOTAL:	\$ 3,934,551	\$ 3,865,157	\$ 3,938,714	\$ 4,035,089

Full-Time Positions

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

	2020 Revised	2021 Budget	2021 Revised	2022 Budget
Chief Court Marshal	1.00	1.00	1.00	1.00
Chief of Court Operations	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00
Chief Probation Officer	1.00	1.00	1.00	1.00
Probation Support Tech	1.80	1.80	1.80	1.80
Court Technician	5.00	5.00	5.00	5.00
Lead Court Specialist	1.00	1.00	1.00	1.00
Probation/Diversion Officer	3.80	3.80	3.80	3.80
Court Marshal	4.00	4.00	4.00	4.00
Judicial Specialist	6.00	6.00	6.00	6.00
Sr Court Marshal	1.00	1.00	1.00	1.00
Sr Probation/Diversion Officer	1.00	1.00	1.00	1.00
Presiding Municipal Judge	1.00	1.00	1.00	1.00
Municipal Judge	1.00	1.00	1.00	1.00
TOTAL:	29.60	29.60	29.60	29.60

Part-Time Hours	8,013	8,013	8,013	8,013
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Total Full-Time and Part-Time Positions Stated as FTE	33.45	33.45	33.45	33.45
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Budget Variances

❖ Services & Supplies

- ♦ The 2022 Budget is down \$80,000 from the 2021 Revised Budget due to the end of a grant.

Core Values / Goals

❖ SAFE COMMUNITY

- ♦ **GOAL: Provide fair and appropriate resolutions to Municipal Code violations**

❖ FISCAL RESPONSIBILITY

- ♦ **GOAL: Manage a program that provides for collection of unpaid fines and fees**

❖ PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE

- ♦ **GOAL: Provide the necessary support, training, technology, equipment, and facilities to achieve fair and efficient administration of justice.** ECourt, the municipal court's new browser-based records management system (RMS), allows the Municipal Court to go from a file and paper court to most work in the court being completed electronically. One feature of ECourt is the use of public portals for defendants, service providers, public defenders, police, etc. These portals will be able to be accessed through most mobile devices as well. The defendant's public portal will allow individuals to make online payments 24/7, view their upcoming court dates, as well as check on the status of warrants on the system. The Court will also be able to accept electronic filings from attorneys. Additionally, ECourt will provide almost instantaneous information to both in-house and outside customers.



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Program: Municipal Court Administration

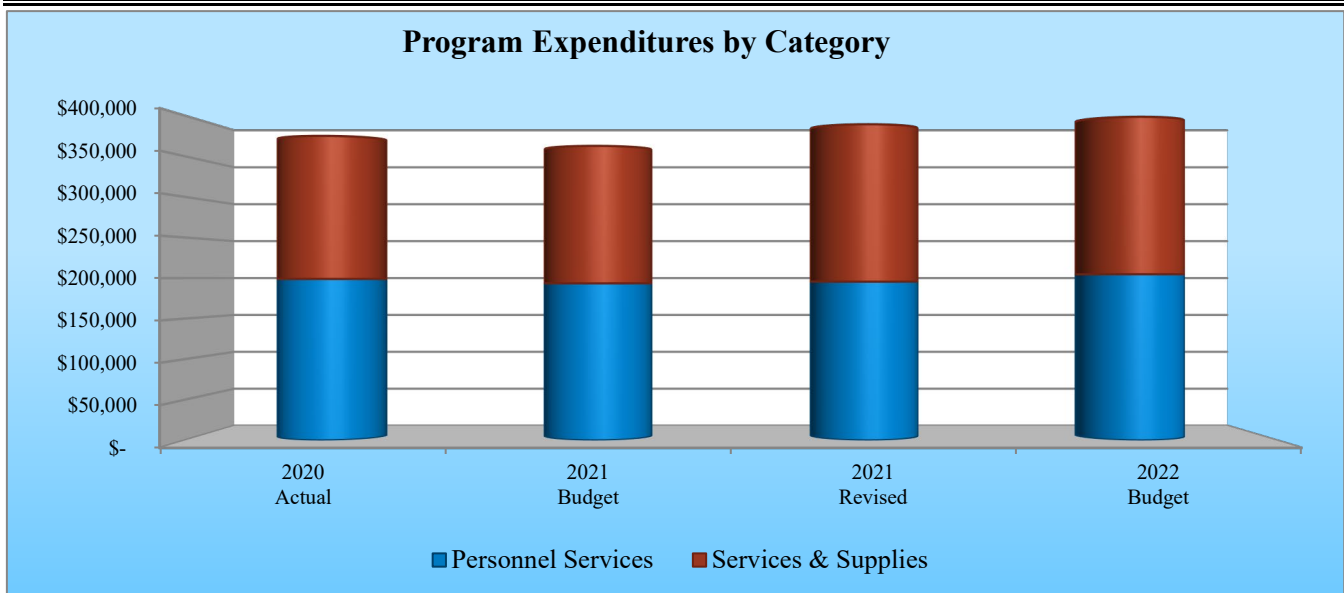
Department: Municipal Court

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.

Program Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 198,907	\$ 193,440	\$ 195,537	\$ 204,714
Services & Supplies	175,972	169,128	193,628	193,628
TOTAL:	\$ 374,878	\$ 362,568	\$ 389,165	\$ 398,342



Program Expenditures By Fund

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 374,878	\$ 362,568	\$ 389,165	\$ 398,342
TOTAL:	\$ 374,878	\$ 362,568	\$ 389,165	\$ 398,342



Municipal Court Administration - General Comments

New statutory requirements and legislative initiatives continue to have a significant impact in several areas of the court, including the increased number of cases with public defender representation, the cost of that representation, the number of warrants issued, and the number of hearings scheduled and held. Additionally, in collaboration with IT, the municipal court has increased the utilization scope of LifeSize video capabilities to develop and incorporate “virtual” court hearings and probation appointments as a tool to reduce public traffic into the court. The LifeSize video system was originally procured to create a uniform hard & software platform between our court and the Jefferson County Jail to conduct video arrangements of detained defendants.

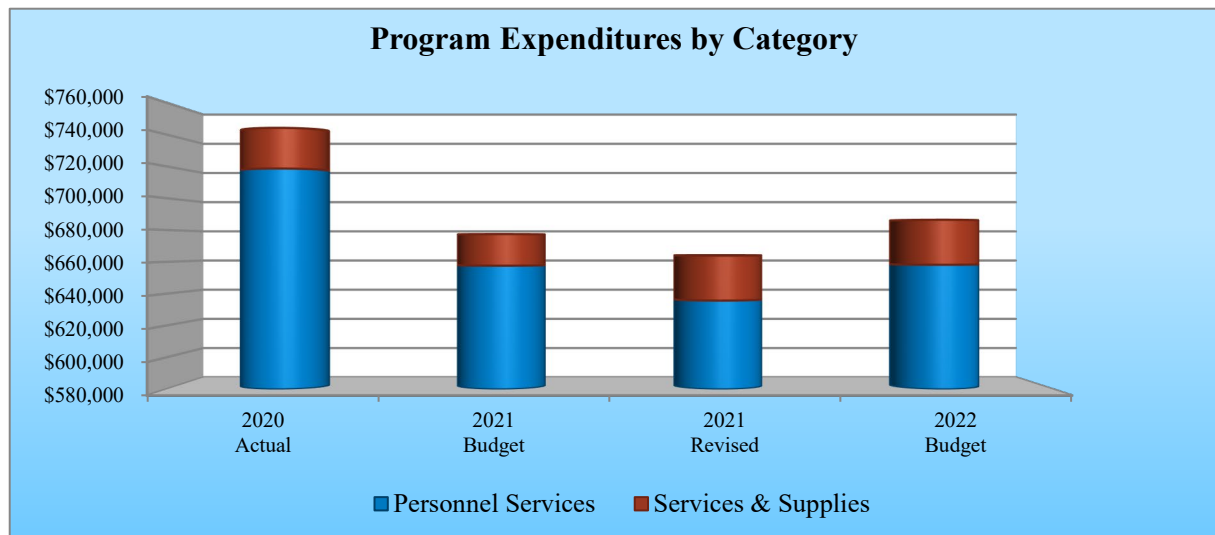
The Municipal Court deployed a new electronic record management system (eCourt) in April of 2019 which has provided an accessible and accurate software record management system for all parties having business before the court. This has increased court efficiencies while continuing to provide for fair and appropriate resolutions to municipal court violations. Through this process the court converted over 50,000 paper court records to “paperless” electronic court records that provided an efficient manner for managing all cases, optimization case processing and record sharing with our justice partners. eCourt also utilizes a public portal which allows for public access to the court to deliver seamless interactions with the legal community and the public, which have also resulted in increased access and efficiencies with the court.

**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 40,000 people, annually. The marshals also assist the Lakewood Police Department with prisoner transportation on a needed basis.

Program Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 718,554	\$ 657,594	\$ 635,697	\$ 658,174
Services & Supplies	25,497	19,824	28,224	28,224
TOTAL:	\$ 744,051	\$ 677,418	\$ 663,921	\$ 686,398



Program Expenditures By Fund

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 744,051	\$ 677,418	\$ 663,921	\$ 686,398
TOTAL:	\$ 744,051	\$ 677,418	\$ 663,921	\$ 686,398



Court Marshal - General Comments

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 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 120-150 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.

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.

The re-opening of the public safety building with the new COVID-19 guidelines for screening people entering the building has created an increased demand on the marshals. The marshals are tasked with monitoring body temperatures of people entering the building with a FEEVR camera system and to check for symptoms. Marshals are also responsible for insuring that social distancing is maintained throughout the courtrooms and waiting areas.

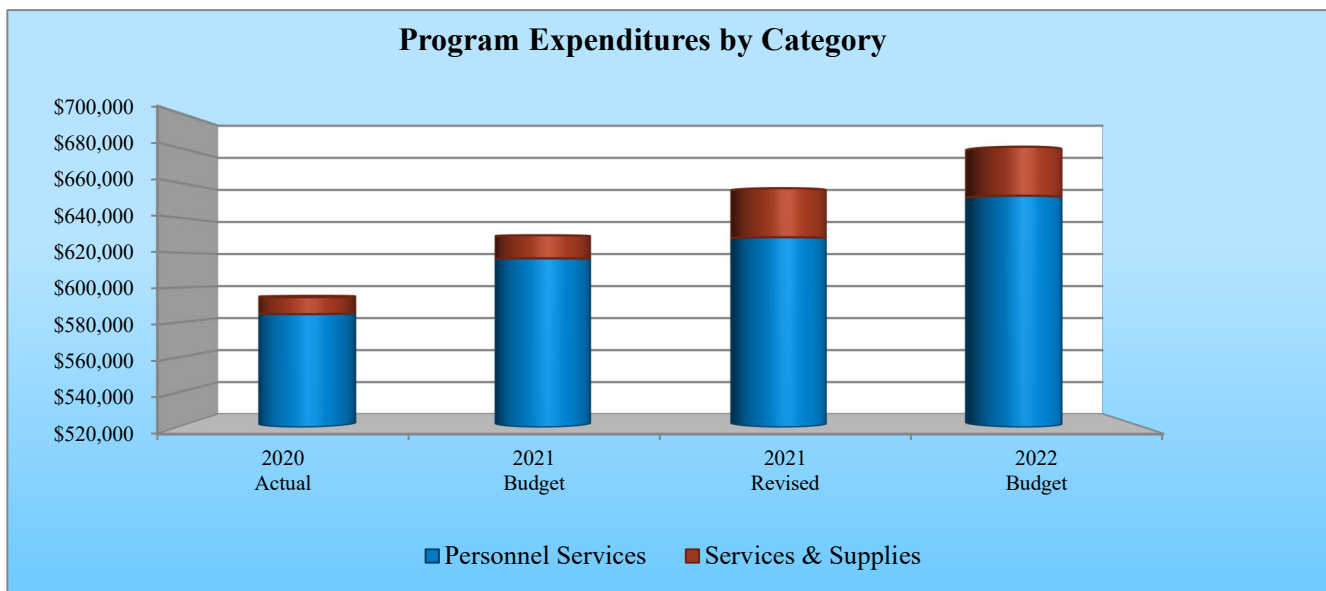


Program: Judicial
Department: Municipal Court
Division: Judicial

Purpose: The Judicial Division of the Municipal Court is responsible for adjudicating all Court cases.

Program Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 584,751	\$ 616,677	\$ 628,736	\$ 652,439
Services & Supplies	9,744	13,200	28,000	28,000
TOTAL:	\$ 594,496	\$ 629,877	\$ 656,736	\$ 680,439



Program Expenditures By Fund

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 594,496	\$ 629,877	\$ 656,736	\$ 680,439
TOTAL:	\$ 594,496	\$ 629,877	\$ 656,736	\$ 680,439

**Goals / Activities / Expectations / Results-Benefits**♦ **GOAL: Provide fair and appropriate resolutions to Municipal Code violations**

Activity: Judges, in 3 courtrooms running simultaneously 5 days a week, hear all municipal cases for misdemeanor and traffic offenses filed by the Lakewood Police Department. The judges advise defendants of their rights, hold hearings and trials, and impose sentences designed to hold offenders accountable, enhance community safety and promote positive life changes to reduce criminal activity.

Expectation: The judges fairly and efficiently hold hearings and trials on all summons for misdemeanor and traffic offenses filed by the Lakewood Police Department. Judges remain educated on legal and constitutional laws as well as appropriate treatment and consequences for offenders.

Result-Benefits: Numerous hearings are set, heard in Court, and cases are appropriately resolved.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget*
Arraignments Scheduled	10,772	10,984	9,344	9,000
Arraignments Held	6,852	6,641	2,605	2,367
Trials to Court Scheduled	602	616	565	579
Trials to Court Held	62	34	51	42
Jury Trials Scheduled	94	158	215	250
Jury Trials Held	19	14	8	9
Reached Disposition at Trial	116	319	244	303
Prisoner / Video Hearings	4,345	3,667	2,148	3,200
Bond Returns / Failure to Appear Hearings Scheduled	2,495	4,824	3,404	3,804
Bond Returns / Failure to Appear Hearings Held	1,535	1,383	1,101	1,401
Pre-trials / Disposition Hearings Scheduled	1,461	1,578	1,318	1,410
Pre-trials / Disposition Hearings Held	917	672	789	993
Probation Related Cases Scheduled	3,104	2,020	1,033	1,449
Probation Related Cases Held	1,529	899	393	639
Initial Public Defender Hearings Scheduled	1,814	1,599	1,180	1,410
Initial Public Defender Hearings Held	1,153	1,589	1,172	1,392
Other Hearings Scheduled	2,672	5,325	5,188	6,336
Other Hearings Held	1,067	405	549	786
Court Cases Closed	n/a	n/a	7,364	7,386



Judicial - General Comments

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 developed specialized programs which include the Lakewood Municipal Court Veterans Process (LMCVP) which works with justice involved veterans and the Lakewood Early Action Program (LEAP), formerly the "Sobesky Academy Court", patterned after juvenile mental health courts. Additionally, the Court uses its professional probation department to supervise juveniles and high-risk adult offenders, offering mental health and addiction treatment and a variety of specialized programs such as a graffiti cleanup program, a Girls Circle Group, the Youth Education Treatment program (YET) and Teen Court among other interventions. Further, the Court, with the monitoring and reporting by the municipal prosecutors, orders mental health and addiction treatment, specialized programs and classes and further sanctions as appropriate for adult offenders not requiring probation supervision.

* In April 2019, the Municipal Court transitioned to eCourt, a new paperless records management system. The transition between the previous court system and eCourt reflected differences in how specific data is collected and correlated. The number of reported cases heard was also impacted by the transition to eCourt as preparation phases and implementation were postponed three times. Additionally, due to COVID-19 global pandemic and public Health declarations established in March 2020, projections of 2020 numbers will likely be substantially impacted as the court was essentially closed to the public for 8 weeks during the Stay-at-Home Public Health Order (PHO).



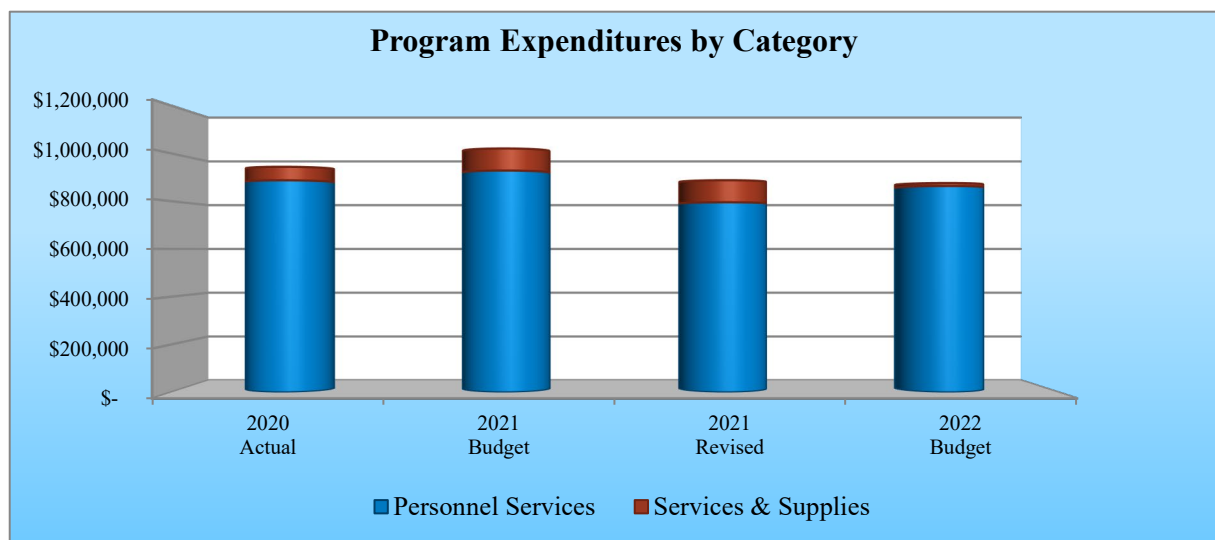
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**Program:** Probation Services**Department:** Municipal Court**Division:** Probation Services

Purpose: The Probation Division supervises and monitors both juvenile and adult offenders. Probation officers assess each individual case, refer defendants to classes or counseling, make recommendations to the court and manage the case for a determined amount of time. The Probation Division manages all supervised deferred judgment, probation and community service cases. The Probation Division also offers programs for youth and adults to provide resources; these programs include, Teen Court, Lakewood Early Action Program (LEAP), Girl's Circle, Lakewood Municipal Court Veterans Process (LMCVP), Reduced Intervention for Teen Empowerment (RITE), Municipal Opioid Streamline to Treatment (MOST), Youth Enrichment Support (YES) program and the Youth Educational Team (YET) program.

Program Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 886,981	\$ 927,694	\$ 794,997	\$ 863,205
Services & Supplies	56,424	92,226	92,226	12,226
TOTAL:	\$ 943,406	\$ 1,019,920	\$ 887,223	\$ 875,431

**Program Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 892,113	\$ 939,920	\$ 807,223	\$ 875,431
Grants Fund	51,292	80,000	80,000	-
TOTAL:	\$ 943,406	\$ 1,019,920	\$ 887,223	\$ 875,431



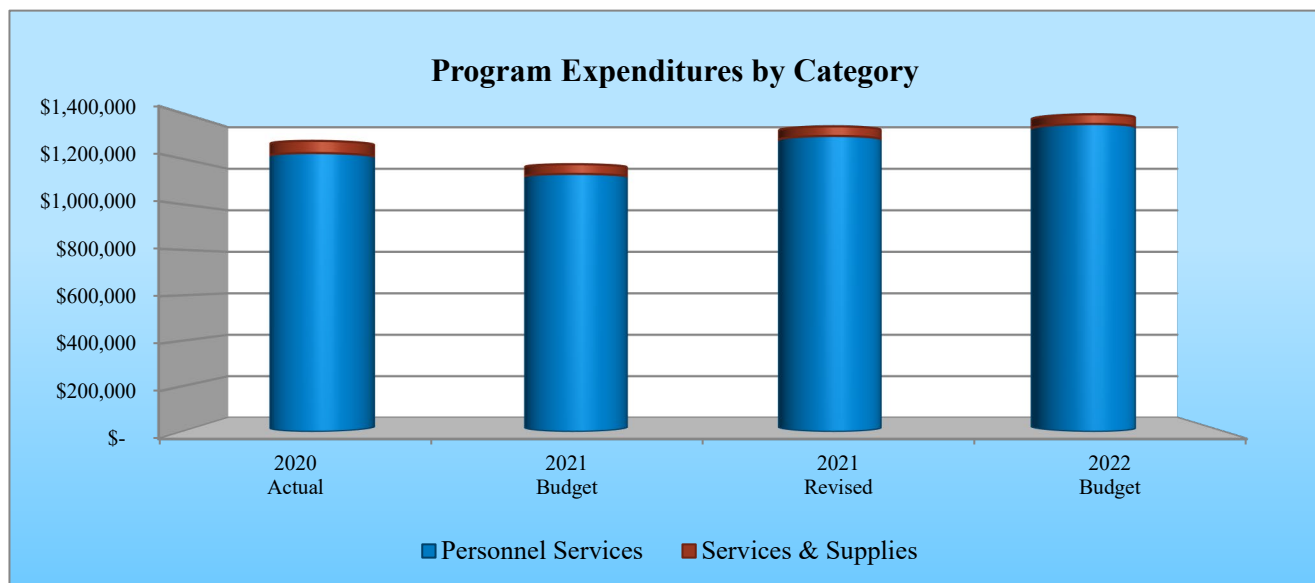
Probation Services - General Comments

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. In coordination with the risk assessments conducted on all juveniles referred to the Probation Division, identify the teen's risks and needs then implement an individualized sentencing recommendation to address their specific situation. Due to the global COVID-19 pandemic, most of our programs were suspended throughout 2020. Probation adjusted quickly to remote work and made the transition to meeting with clients over the phone and through the virtual platform, Lifesize. The Probation Department continued Lakewood Municipal Court Veteran's Process (LMCVP), Lakewood Early Action Program (LEAP) by utilizing virtual court. The Municipal Opioid Streamline to Treatment (MOST) continued to provide funding for approved clients throughout the pandemic and to date we have spent \$65,803.62. This grant funding was used to pay for monitored sobriety, outpatient treatment, sober living and inpatient treatment.

In April 2019, the Municipal Court transitioned to eCourt, a new paperless records management system. The transition between the previous court system and eCourt reflected a difference in how specific data is collected and correlated. Using new court data (eCourt) to report the number of cases referred to the Probation Department, this number may include the same person being referred to probation multiple times throughout the year for different reasons, for example; failure to appear for their probation appointments or receiving a new summons after their sentence. The reported number of cases supervised by probation officers was also impacted by the transition to eCourt due to the limited amount of cases handled by the Court during transition preparation phases and implementation which was postponed three times.

**Program:** Violations Bureau**Department:** Municipal Court**Division:** Violations Bureau**Program Expenditures By Category**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 1,224,425	\$ 1,132,999	\$ 1,299,293	\$ 1,352,107
Services & Supplies	53,296	42,374	42,374	42,374
TOTAL:	\$ 1,277,721	\$ 1,175,373	\$ 1,341,667	\$ 1,394,481

**Program Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 1,277,721	\$ 1,175,373	\$ 1,341,667	\$ 1,394,481
TOTAL:	\$ 1,277,721	\$ 1,175,373	\$ 1,341,667	\$ 1,394,481

**Goals / Activities / Expectations / Results-Benefits**♦ **GOAL: Provide fair and appropriate resolutions to Municipal Code violations**

Activity: The Violations Bureau serves as the point of contact for all parties having business with the Court.

Expectation: The Violations Bureau provides information to all parties having business with the Court, completes all financial transactions, transfers information electronically to/from Department of Motor Vehicle, and subpoenas all jurors.

Result-Benefit: Jurors are subpoenaed, bonds posted, numerous transactions are made, records are provided, driving histories are requested, convictions are reported, and cases are set with interpreters as needed.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Jurors Subpoenaed	6,250	5,626	-	-
Financial Transactions	19,915	19,230	15,214	16,020
Bonds Posted	2,508	2,256	1,623	1,437
Records Provided	672	434	270	195
External Interpreters	523	726	641	540
Juvenile Information Records	752	803	288	210
Driving Histories Requested from Department of Motor Vehicle	8,796	8,569	6,437	6,342
Convictions Reported to Department of Motor Vehicle	6,501	7,916	6,482	5,796
Cases Closed Without an Appearance	7,870	7,319	10,752	10,638

♦ **GOAL: Manage a program that provides for collection of unpaid fines and fees**

Activity: Unpaid traffic infraction and parking cases are sent to an external collection agency.

Expectation: The collection process is managed through open communication; accounts are monitored; and payments are applied promptly.

Result-Benefit: The collection agency has been successful in recovering outstanding fines and fees owed to the Municipal Court.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Traffic Infractions Sent to Collections	460	295	172	202
Parking Cases Sent to Collections	1336	1,304	1,604	1,392



- ♦ **GOAL:** Provide the necessary support, training, technology, equipment, and facilities to achieve fair and efficient administration of justice.

Activity: Court staff processes all cases filed in the Municipal Court.

Expectation: Court staff maintains the court records and verifies completion of judicial orders.

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

Result-Benefit: Staff reviews and processes all incoming summonses and maintains all paperwork and records created from these cases.

	2018 Actual	2019 Actual	2020 Actual	2021 Budget
New Summonses Received	16,966	16,424	12,757	12,249
Traffic Infractions	4,422	4,605	3,642	4,116
Traffic Offenses	2,684	2,556	1,734	1,581
Insurance Violations	1,690	1,408	1,044	963
Parking Violations	3,448	3,539	3,201	3,393
Animal Control	180	181	116	126
Adult Penal	3,582	3,111	2,557	1,677
Domestic Violence	180	189	162	165
Zoning Violations	30	32	13	18
Juvenile Penal	750	803	288	210

Violations Bureau - General Comments

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.

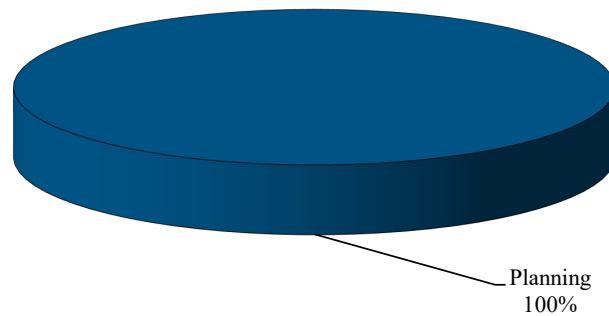
The Violations Bureau Division identifies, recommends, and coordinates the destruction of inactive records which have reached the end of the required retention under state law. The Division reviews electronic recordkeeping systems to include the court application and imaging program to ensure each system 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.



PLANNING

2022 Department Overview



	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Planning	3,719,367	4,669,155	19,225,269	6,241,529
TOTAL:	\$ 3,719,367	\$ 4,669,155	\$ 19,225,269	\$ 6,241,529

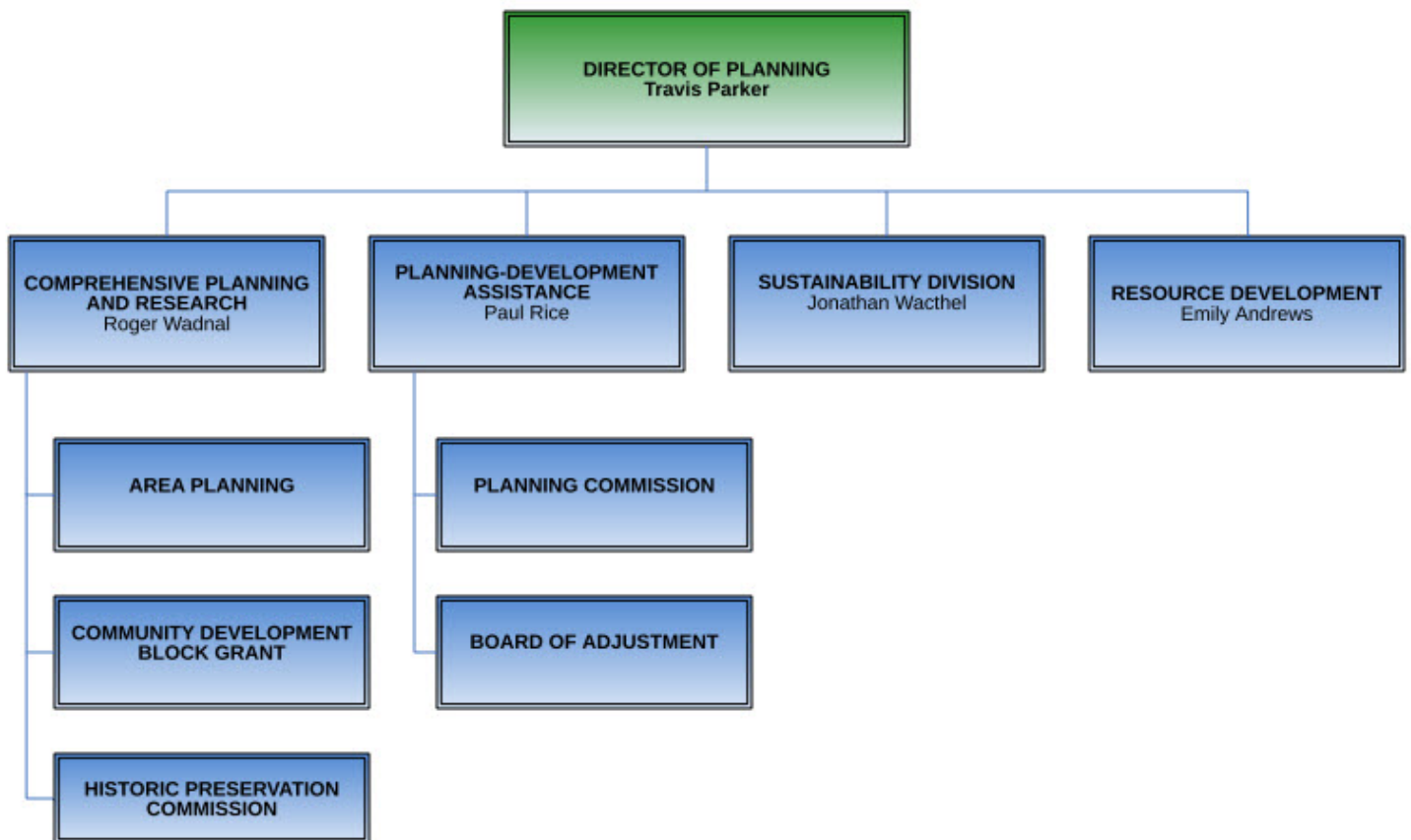
Percent to all funds	1.94%	2.15%	7.28%	2.63%
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PLANNING

(303) 987-7900

www.lakewood.org/Government/Departments/Planning



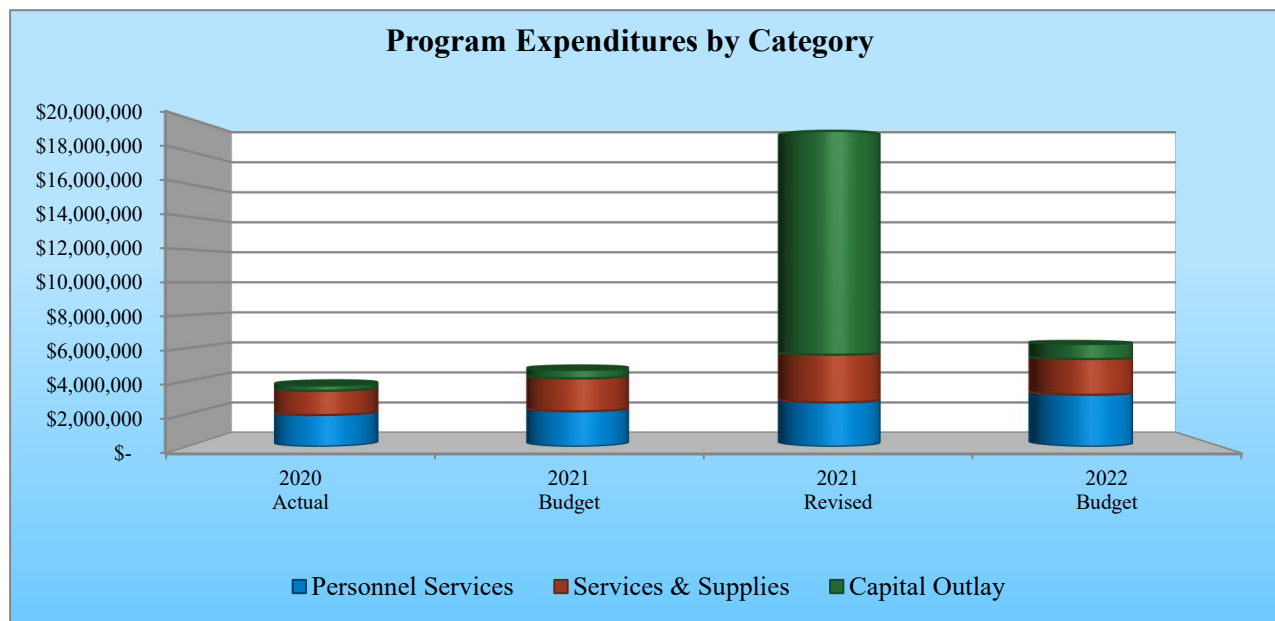


Department: Planning

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.

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 1,926,608	\$ 2,150,159	\$ 2,692,289	\$ 3,158,020
Services & Supplies	1,470,668	2,003,997	2,902,282	2,168,509
Capital Outlay	322,091	515,000	13,630,698	915,000
TOTAL:	\$ 3,719,367	\$ 4,669,155	\$ 19,225,269	\$ 6,241,529



Department Expenditures By Fund

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 1,908,807	\$ 2,142,121	\$ 2,688,646	\$ 3,874,576
Grants Fund	1,758,258	2,455,035	16,201,925	2,293,953
Capital Improvement Fund	52,302	72,000	334,698	73,000
TOTAL:	\$ 3,719,367	\$ 4,669,155	\$ 19,225,269	\$ 6,241,529

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

	2020 Revised	2021 Budget	2021 Revised	2022 Budget
Director of Planning	1.00	1.00	1.00	1.00
Associate Planner	2.00	2.00	1.00	1.00
Business Specialist III	1.00	1.00	1.00	1.00
Planner	3.00	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	3.00	3.00	3.00
Resource Development Supv	1.00	1.00	1.00	1.00
Right-Of-Way Agent	-	-	1.00	1.00
Right-Of-Way Technician I	-	-	1.00	1.00
Community Events Coordinator	-	-	-	1.00
Sr Resource Devlp Specialist	1.00	1.00	2.00	2.00
Sr Planner	1.00	1.00	1.00	1.00
Sr Sustainability Planner	2.00	2.00	2.00	2.00
TOTAL:	19.00	19.00	22.00	23.00
Part-Time Hours	4,655	4,655	4,655	4,655
Total Full-Time and Part-Time Positions Stated as FTE	21.24	21.24	24.24	25.24
Planning Commissioners*	7.00	7.00	7.00	7.00

*Not included in Citywide staffing counts

Budget Variances**❖ Personnel Services**

- ♦ The 2021 Budget is up \$223,551 over the 2020 Actuals due to the transfer of the Resource Development function to Planning.
- ♦ The 2021 Revised Budget is up \$542,130 over the 2021 Original Budget due to the transfer of two Right-Of-Way positions from Finance and the hiring of a Sr. Resource Development Specialist and the hiring of a Sr. Resource Development Specialist and the addition of two Principal Planners.
- ♦ The 2022 Budget is up \$610,989 over the 2021 Revised Budget due to the addition of the Neighborhood Assistance Program, a Principal Planner and the annualization of the Principal Planner hired in 2021.

❖ Services & Supplies

- ♦ The 2021 Budget is up \$533,329 over 2020 Actuals generally due to the timing of the Community Development Block Grant (CDBG) programs and projects.
- ♦ The 2022 Budget is up \$378,210 over the 2021 Revised Budget due to the City Facility Sustainability Study, 40 West Art Line grant, and Neighborhood Assistance Program costs.



Budget Variances continued

❖ Capital Outlay

- ♦ The 2021 Budget is up \$192,909 over 2020 Actuals generally due to the timing of Community Development Block Grant (CDBG) programs and projects.
- ♦ The 2021 Revised Budget is primarily up \$12,762,698 from the 2021 Budget due to the Colfax Safety Project grant.
- ♦ The 2021 Revised Budget is down \$12,362,698 primarily from the 2021 Revised Budget due to the Colfax Safety Project grant.

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.

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 2021 CDBG One Year Action Plans.

Result-Benefit: Community needs identified in the related Action Plans will be addressed.

Staff will prepare the CDBG Consolidated Annual Performance and Evaluation Report (CAPER) highlighting 2020 program expenditures and accomplishments.

Staff will manage CDBG CARES Act funding to assist in COVID-19 response and recovery.

Activity: The Comprehensive Planning and Research Division will continue to manage the Neighborhood Participation Program.

Expectation: The Comprehensive Planning and Research Division implements the 2021 Neighborhood Participation Program.

Result-Benefit: Projects approved by City Council for 2021 are underway or completed.

Activity: The Comprehensive Planning and Research Division will continue to implement the Historic Preservation Program.

Expectation: The Comprehensive Planning and Research Division will continue to advance the preservation program & maintain certified local government status.

Result-Benefit: Implementing the program will help to realize the community vision and the comprehensive plan.



Core Community Values / Department Goals / Program Activities

Activity: The Department oversees the development review process for all proposed land development.

Expectation: The Planning-Development Assistance Division manages the multidisciplinary development review process to ensure that land development projects meet important public health, safety, and welfare standards, and contribute to the implementation of the Comprehensive Plan.

Result-Benefit: Land development projects move the community toward the vision articulated in the Comprehensive Plan.

Activity: The Planning Department implements the City Comprehensive Plan.

Expectation: This Department-wide effort will support quality and sustainable development, protection of Lakewood's stable neighborhoods, and multi-modal transportation.

Result-Benefit: The Comprehensive Plan will be implemented to provide a quality living environment and economic development.

GOAL: Support neighborhood-level implementation of sustainability through voluntary programs and initiatives

Activity:

- ♦ Sustainability Division staff will continue to administer the Sustainable Neighborhood Program.

Expectation: The City will continue to provide resources to neighborhoods supporting their efforts to advance neighborhood sustainability and resilience.

Result-Benefits: The Sustainable Neighborhood Program will help to achieve important City wide sustainability goals. The Sustainable Neighborhood Program will support goals for strengthening and supporting Lakewood neighborhoods.

❖ 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.

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.



Core Community Values / Department Goals / Program Activities (continued)

❖ EDUCATION AND INFORMATION

◆ **GOAL:** Provide opportunities to educate and inform residents and businesses about community planning and development processes

Activity: The Department will provide a Citizen's Planning Academy.

Expectation: Citizens will be educated about various land use topics including public participation and the development process.

Result-Benefit: The Citizen's Planning Academy will create a greater sense of community involvement and more educated participation in local government.

Activity: The Sustainability will continue to develop and utilize a variety of outreach channels including social media feeds, webpages, a monthly electronic newsletter and the Sustainability Cooperative (SCOOP) which provides residents with the opportunity to catalog their skills, interests, expertise, and preferred methods of volunteering and participating in implementation of the City's sustainability goals.

Expectation: Information on programs, partnerships, emerging issues, accomplishments and other related items will be provided to the community through the Sustainability Division communication channels. The Sustainability Division will continue to expand communication strategies and resource availability for non-English speaking and underserved communities. The Sustainability Division will solicit feedback from the community (including residents, businesses, organizations, and other stakeholders) in order to utilize community expertise in the development of programs, plans, and policies.

Result-Benefit: Enhanced participation in sustainability programs, enhancement and improvement of sustainability division programs, projects, and policy development, and expanded engagement with underserved populations.

Activity: Affected residents and businesses are consulted and involved in developing plans and in proposing community improvements.

Expectation: A variety of methods to communicate with residents and businesses are utilized as part of an extensive public outreach and public involvement process for all planning projects, including neighborhood, corridor, and special area projects. Some of these methods are:

- ◆ A Citizen Participation Plan is followed that facilitates input from all affected persons in the community when identifying needs and proposing projects funded under the Community Development Block Grant (CDBG).
- ◆ Demographic information utilizing available resources (City data, U.S. Census Bureau, State Demographers Office, Denver Regional Council of Governments, etc.) is managed.
- ◆ Newsletters, public meetings, open houses, social media, public notices in local newspapers, KLTv8 bulletins, and the City website are ways in which the City communicates with citizens.

Result-Benefit: Residents are provided notice and a reasonable amount of time to comment on all CDBG program recommendations and accomplishments.

- ◆ The CDBG Public Participation Plan ensures opportunity for public comment.
- ◆ Demographic reports, charts, graphs, and presentations are prepared and kept up to date.
- ◆ All appropriate means of communication are utilized in developing plans.



Core Community Values / Department Goals / Program Activities (continued)

Activity: The Sustainability Division will continue to implement develop a Sustainability Resource Center

Expectation: The Resource Center is a growing collection of online tools, rebates, incentives, and contact information to provide information, resources, and expertise to residents and businesses in order to enhance resource efficiency.

Result-Benefit: Progress towards community goals and targets to reduce energy and water use and to reduce community-wide greenhouse gas emissions.

❖ QUALITY ECONOMIC DEVELOPMENT

♦ GOAL: Promote sustainable economic development to foster a strong revenue base for the City

Activity: The Department will reinforce the City's economic development goals when assisting applicants with viable projects through the development process, transfer of resources, expertise and information to businesses to support resource efficiency and other Comprehensive Plan and Sustainability Plan goals.

Expectation: Processes are clear and predictable, processing is timely, potential issues are anticipated and efficiently prevented or resolved. Multi-departmental City input is well coordinated.

Result-Benefit: The economic vitality of the City is maintained or improved.

♦ 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.

Expectation: Comprehensive Plan is implemented for identified growth areas.

Result-Benefit: The City will continue to see strategic private investment directed along key corridors.

Activity: Plans for land around major West Rail Line stations and West Colfax Avenue are being implemented.

Expectation: The West Colfax Corridor transit oriented development program is managed and implemented for areas around light rail stations with station area plans.

Result-Benefit: Development around the light rail stations and West Colfax reflects the vision of the Comprehensive Plan and zoning designations.

❖ 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.

**Core Community Values / Department Goals / Program Activities (continued)**

Expectation: High-quality development is encouraged by:

- ♦ Developing design guidelines for growth areas in Lakewood.
- ♦ Implementing new design criteria in context based zones as outlined in the new Zoning Ordinance.
- ♦ Supporting the Architectural Control Committees at Belmar, Denver West, Lakewood City Commons, and Academy Park.
- ♦ Implementing the Comprehensive Plan.
- ♦ Developing the Union Neighborhood Vision Plan.

Result-Benefit: High quality projects are built that contribute to the community's value and desirability.

	2019 Actual	2020 Actual	2021 Projected	2022 Projected
Planning Cases Received				
Allocations	8	45	93	100
Preplanning	75	67	90	100
Rezoning & Modifications	2	2	0	3
Final Site Plans	29	25	15	20
Subdivision Applications	30	23	25	30
Annexations	0	0	1	1
Variances	11	0	3	5
Other Cases	62	34	80	90
TOTAL	217	196	307	349

GOAL: Promote physical wellbeing through healthy eating and active living

Activity: Conduct an assessment of local food production and access, and support regional HEAL initiatives.

Expectation: Define and identify local food assets and work to support public health and the local economy through expanded access and number of assets. Work with the University of Colorado in Denver to complete food access study and support Jeffco Active Living Coalition Food Policy Council.

Result-Benefit: Progress towards community goals and targets in the Sustainability Plan and Comprehensive Plan related to local production and public health.

❖ **COMMUNITY SUSTAINABILITY**

- ♦ **GOAL: Create balance among the environment, the economy and society to ensure that we do not compromise the quality of life for future generations**

Activity:

- ♦ Continue to work collaboratively across the organization in order to achieve the adopted goals and measurable targets included in the City of Lakewood Sustainability Plan.
- ♦ Staff will continue to work collaboratively across the organization and the community in 2022 to implement the Sustainability Plan's vision with specific focus on energy efficiency, renewable energy, water conservation, waste diversion, greenhouse gas emissions reduction, climate adaptation, natural systems and ecosystem health, sustainable development standards and multi-modal transportation.



Core Community Values / Department Goals / Program Activities (continued)

Expectation: Staff will continue to monitor and report on progress towards successful implementation of the Sustainability Plan's measurable goals and targets through the collection and monitoring of sustainability metrics and data points identified in the plan and will report progress to City Council and the community in an annual report.

Result-Benefit: The City will continue to advance in its efforts to achieve the vision of the Sustainability Plan both within the organization and throughout the community.

♦ GOAL: Implement the City of Lakewood Comprehensive Plan and Sustainability Plan

Activity: The Sustainability Division will implement the adopted Sustainability Plan including annual reporting and tracking of progress. The Comprehensive Planning Division will monitor implementation of Comprehensive Plan Action Steps.

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, 11 targets currently are not on track, 11 targets are currently undetermined. Comprehensive Plan: 24 Comprehensive Plan action steps have been completed and 106 are underway since adoption.

♦ GOAL: Advance community sustainability goals through a robust public outreach strategy and by providing useful and timely resources to Lakewood residents and businesses

Activity: The Sustainability Division will:

- ♦ Continue to organize and fund the City's annual Earth Day Celebration
- ♦ Continue to organize and fund the City's annual Sustainability Awards
- ♦ Expand educational efforts and outreach through the use of social media, workshops, and collaboration with community and regional organizations
- ♦ Continue to develop online tools and resources that support the City of Lakewood Sustainability Plan



Core Community Values / Department Goals / Program Activities (continued)

Expectation: In addition to traditional annual events, public outreach and educational support opportunities are presented to Sustainability staff on a regular basis. Staff will continue to make itself available to organizations, schools, and other stakeholders looking for support and expertise related to sustainability. Staff will continue to develop online resources like the energy and water resource centers.

Result-Benefit: Effective outreach and education will result in implementation of sustainability goals. Community events will continue to grow in size and impact.

GOAL: Engage with regional networks and resources to advance implementation of Lakewood's Sustainability Plan

Activity: The Sustainability Division will continue to participate in regional committees, efficiency campaigns, and identify opportunities for collaboration that will result in new sustainability-related resources and programs for the Lakewood community.

Expectation: Continue to participate in and promote initiatives from the Regional Air Quality Council, DRCOG, APA Colorado Sustainability Division, the Urban Sustainability Director's Network, Compact of Colorado Communities, Western Adaptation Alliance, and others. Work collaboratively to identify regional resources for waste management, sustainable transportation, advance the transition to renewable energy, and other sustainability priorities.

Result-Benefit: Increased availability of sustainability-related resources and data to assist in achieving city-wide sustainability goals.

General Comments

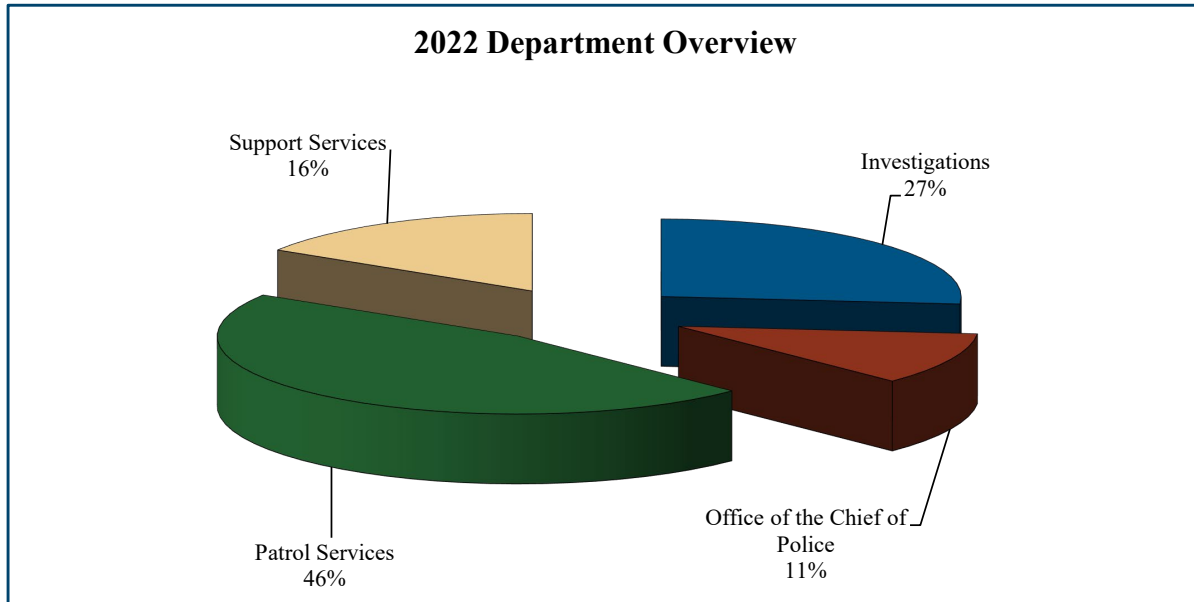
In addition to carrying out the responsibility for implementing the Comprehensive Plan, the Planning Department will continue to implement programs and projects that contribute to the City's overall sustainability goals. Planning will undertake efforts to implement the Comprehensive Plan and the City's 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 2021 is continuing to monitor the roll-out of the updated 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.



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POLICE



	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Investigations	15,926,648	15,339,946	16,024,088	16,191,215
Office of the Chief of Police	4,738,133	5,598,591	4,385,653	6,641,169
Patrol Services	21,896,866	26,800,671	29,077,222	28,346,765
Support Services	9,309,471	10,306,820	10,002,881	9,832,582
TOTAL:	\$ 51,871,118	\$ 58,046,029	\$ 59,489,844	\$ 61,011,730

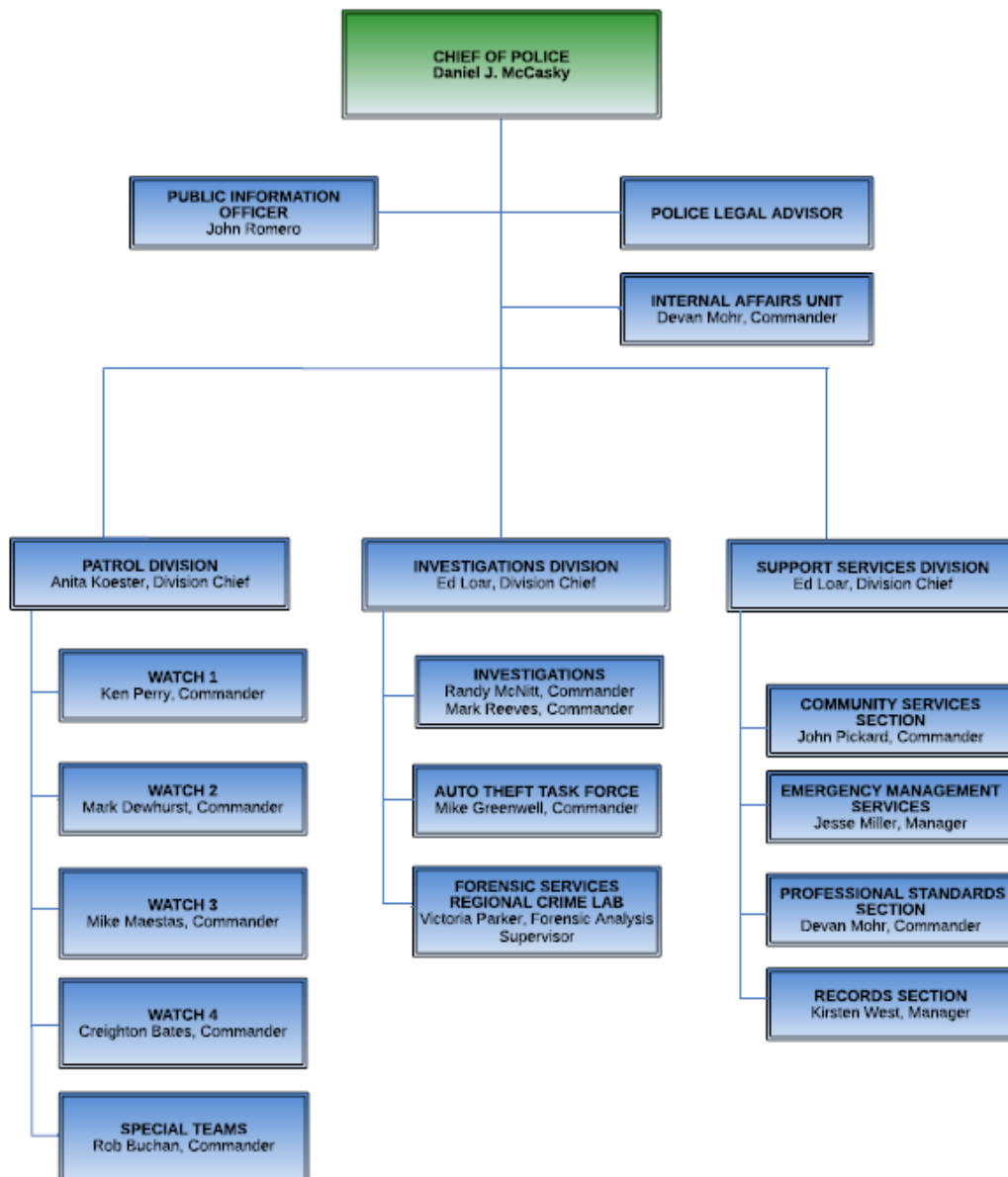
Percent to all funds	27.50%	27.40%	23.86%	28.30%
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POLICE DEPARTMENT

(303) 987-7150

www.lakewood.org/Government/Departments/Police



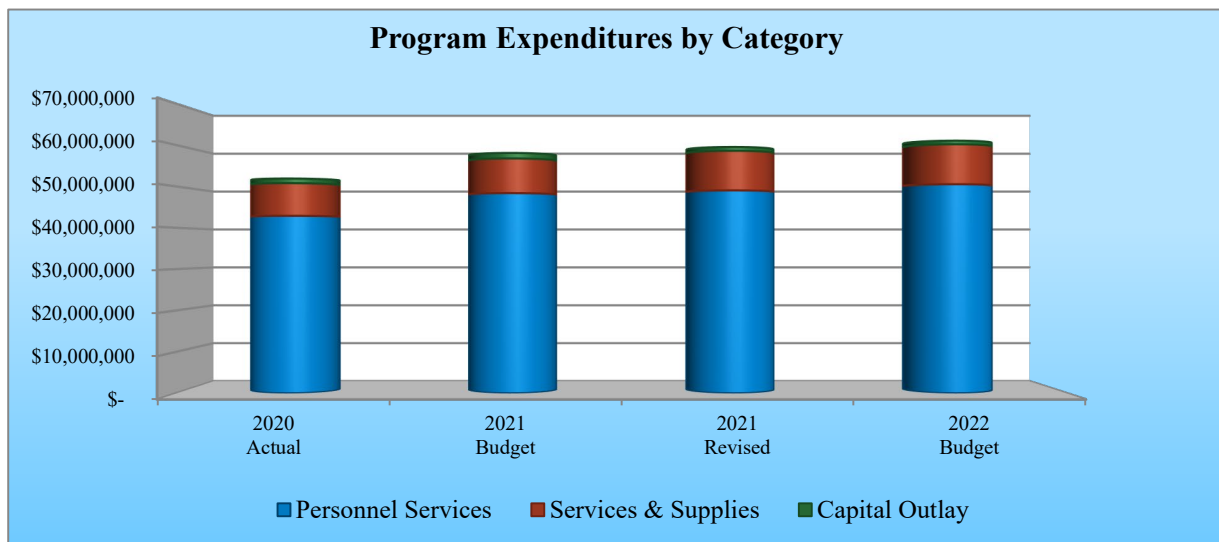


Department: Police

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.

Department Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 42,871,417	\$ 48,350,666	\$ 49,011,594	\$ 50,503,475
Services & Supplies	7,889,373	8,382,712	9,571,360	9,650,016
Capital Outlay	1,110,328	1,312,651	906,890	858,239
TOTAL:	\$ 51,871,118	\$ 58,046,029	\$ 59,489,844	\$ 61,011,730


Department Expenditures By Fund

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	47,726,259	52,517,488	52,949,372	54,593,779
Grants Fund	2,996,153	4,230,285	5,306,773	4,662,409
Tabor Fund	1,148,812	1,298,256	1,233,699	1,755,541
TOTAL:	\$ 51,871,223	\$ 58,046,029	\$ 59,489,844	\$ 61,011,730

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

	2020 Revised	2021 Budget	2021 Revised	2022 Budget
Chief of Police	1.00	1.00	1.00	1.00
Administrative Asst	1.00	1.00	1.00	1.00
Animal Control Officer I	3.00	3.00	3.00	3.00
Animal Control Officer II	2.00	2.00	2.00	2.00
Animal Control Supervisor	1.00	1.00	1.00	1.00
Business Specialist II	3.00	3.00	3.00	3.00
Business Specialist III	4.00	4.00	4.00	4.00
Code Enforcement Coordinator	1.00	1.00	1.00	1.00
Code Enforcement Officer	3.00	3.00	3.00	3.00
Code Enforcement Technician	1.00	1.00	1.00	1.00
Crime Analyst I	2.00	2.00	2.00	2.00
Crime Analyst II	1.00	1.00	1.00	1.00
Crime Scene Analyst	1.00	1.00	1.00	1.00
Crime Scene Analyst (Wr)	1.00	1.00	1.00	1.00
Emergency Manager	1.00	1.00	1.00	1.00
Equip Serv Tech	1.00	1.00	2.00	2.00
Fingerprint Technician	2.00	2.00	2.00	2.00
Forensic Analysis Supervisor	1.00	1.00	1.00	1.00
Forensic Imaging Analyst	1.00	1.00	1.00	1.00
Homeless Navigator	1.00	1.00	1.00	1.00
Investigative Technician I	3.00	3.00	3.00	3.00
Investigative Technician II	7.00	7.00	7.00	7.00
Latent Print Examiner	3.00	3.00	3.00	3.00
Lead Code Enforcement Officer	1.00	1.00	1.00	1.00
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	231.00	231.00	231.00	231.00
Police Commander	10.00	10.00	10.00	10.00
Police Community Serv Officer	9.00	9.00	9.00	9.00
Police Computer Analyst	1.00	1.00	1.00	1.00
Police Division Chief	3.00	3.00	3.00	3.00
Police Fugitive Warrant Tech	1.00	1.00	1.00	1.00
Police Info Mgmt Sys Analyst	2.00	2.00	2.00	2.00
Police Info Mgmt Tech	18.00	18.00	18.00	19.00
Police Info Validation Tech	1.00	1.00	1.00	1.00
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

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

	2020 Revised	2021 Budget	2021 Revised	2022 Budget
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	3.00	3.00	3.00	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 Assurance Coordinator	1.00	1.00	1.00	1.00
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
Sr Crime Scene Analyst	3.00	3.00	3.00	3.00
Victim Advocate	5.00	5.00	5.00	5.00
Victim Witness Assist Supv	1.00	1.00	1.00	1.00
TOTAL:	395.00	395.00	396.00	397.00

Part-Time Hours	19,754	19,754	19,754	19,754
Total Full-Time and Part-Time Positions Stated as FTE	404.50	404.50	405.50	406.50
Police Recruits	24	12	15	15

Budget Variances❖ **Personnel Services**

- ♦ The 2021 Budget is up \$5,479,249 over 2020 Actuals due to the transfer of Public Safety labor to the CARES act federal grant.

❖ **Services & Supplies**

- ♦ The 2021 Budget is up \$493,339 over 2020 Actuals due to costs associated with the Auto Theft Task Force and JAG grant expenditures.
- ♦ The 2021 Revised Budget is up \$745,910 from the 2021 Original Budget due to TABOR funded equipment purchases.



Budget Variances continued

❖ Capital Outlay

- ♦ The 2021 Original Budget is up \$202,323 from 2020 Actuals due to Body Worn Camera program and offset by lower grant activity.
- ♦ The 2021 Revised Budget is down \$454,412 over the 2021 Original Budget due to a shift in costs associated with the Body Worn Camera Program to Non-Capital expense line items.

Core Values / Goals

❖ SAFE COMMUNITY

- ♦ **GOAL: Preserve a safe and peaceful community**
- ♦ **GOAL: Enhance the public's perception of safety**
- ♦ **GOAL: Provide the highest possible level of customer service to the citizens of Lakewood**

❖ OPEN AND HONEST COMMUNICATION

- ♦ **GOAL: Provide open communication and valuable information to the citizens of Lakewood**

❖ PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE

- ♦ **GOAL: Improve organizational effectiveness and efficiency**

❖ QUALITY LIVING ENVIRONMENT

- ♦ **GOAL: Respond to the quality of life issues impacting the citizens of Lakewood**

❖ COMMUNITY SUSTAINABILITY

- ♦ **GOAL: Position the Police Department to take advantage of environmental and economic sustainability projects or opportunities**



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. In 2022, 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 2022 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 and 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.



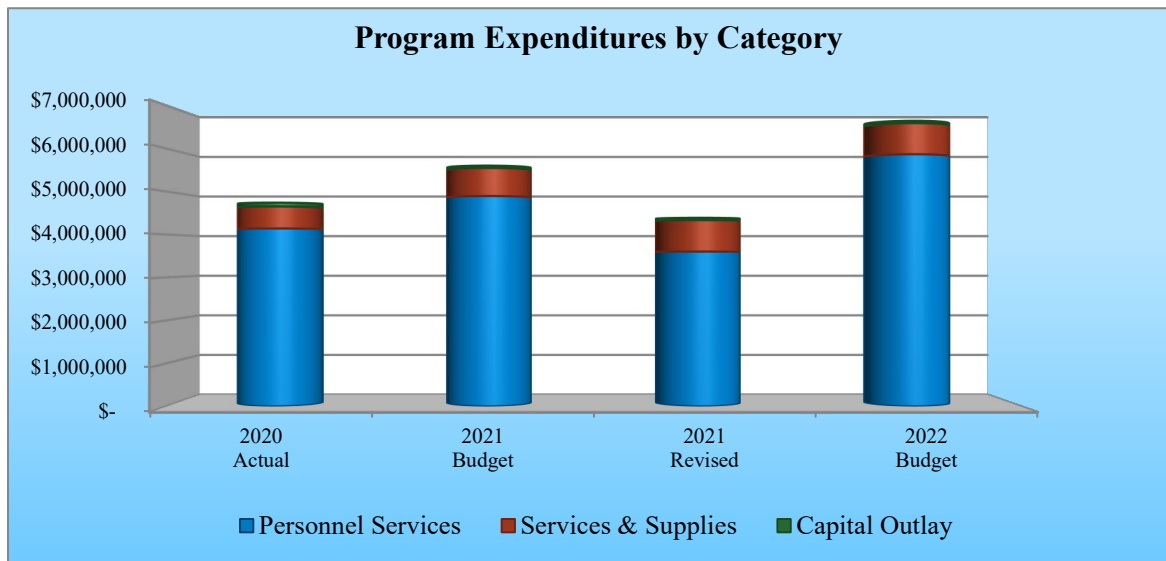
Program: Office of the Chief of Police

Department: Police

Division: Office of the Chief

Department Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 4,138,416	\$ 4,892,739	\$ 3,600,523	\$ 5,865,039
Services & Supplies	511,927	652,852	732,130	723,130
Capital Outlay	87,790	53,000	53,000	53,000
TOTAL:	\$ 4,738,133	\$ 5,598,591	\$ 4,385,653	\$ 6,641,169



Department Expenditures By Fund

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	4,497,146	5,019,093	3,726,876	6,303,498
Grants Fund	240,958	579,499	658,777	337,671
TOTAL:	\$ 4,738,105	\$ 5,598,591	\$ 4,385,653	\$ 6,641,169



General Comments

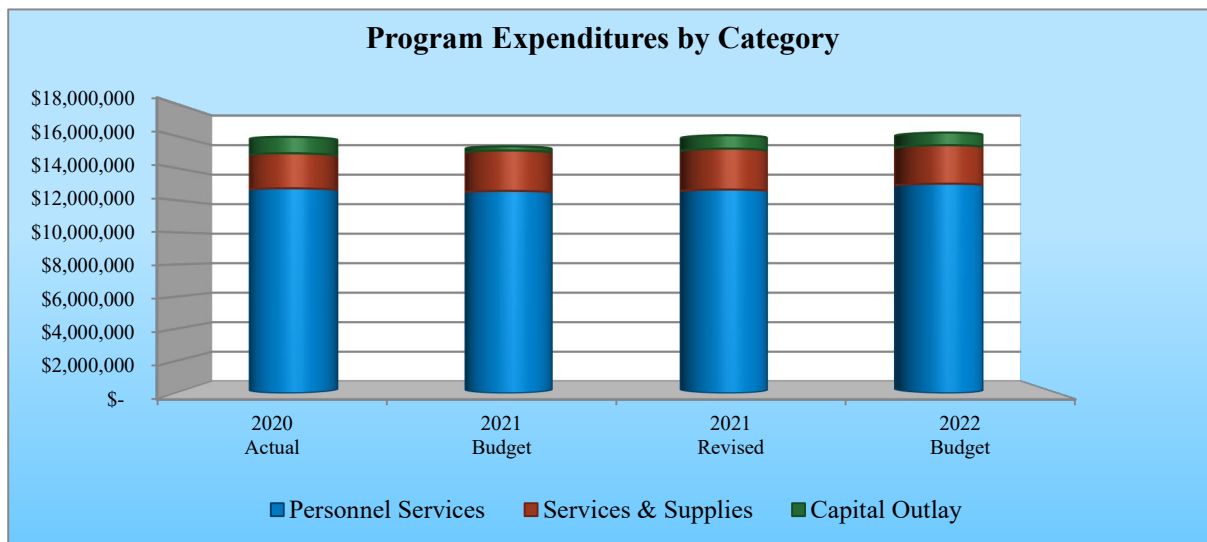
The Office of the Chief of Police will continue to promote a community-oriented policing philosophy, referred to in Lakewood as Sector-Based Policing. The three guiding principles continue to be a geographical deployment of personnel, a problem-solving approach to crime and quality of life issues, and the building of partnerships within the community.

The challenges facing the Police Department in 2021 and beyond include leveraging regionalization and involvement in area task forces, fiscal responsibility, sustainability, efficient and effective staffing throughout the organization, and continuing to meet the service needs and expectations of the citizens. In 2018 the citizens of the City of Lakewood approved a TABOR exemption allowing taxpayer funds to be used by the Police Department, Public Works Department, and the Community Resource Department. The Police Department will ensure these additional funds are utilized to promote safety for our community and efficiency in our police operations.

The department will continue to maintain a commitment to the highest professional standards in everything it does to include compliance with the standards set forth by the Commission on Accreditation for Law Enforcement Agencies. Compliance monitoring will occur in 2021.

**Program:** Investigations**Department:** Police**Division:** Investigations**Department Expenditures By Category**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 12,733,830	\$ 12,571,919	\$ 12,654,644	\$ 13,019,422
Services & Supplies	2,175,266	2,508,376	2,539,793	2,390,793
Capital Outlay	1,017,552	259,651	829,651	781,000
TOTAL:	\$ 15,926,648	\$ 15,339,946	\$ 16,024,088	\$ 16,191,215

**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 12,900,104	\$ 12,494,372	\$ 12,630,924	\$ 13,116,668
Grants Fund	2,467,663	2,845,574	3,323,164	3,004,547
Tabor Fund	558,882	-	70,000	70,000
TOTAL:	\$ 15,926,648	\$ 15,339,946	\$ 16,024,088	\$ 16,191,215

**Performance Measures**

	2019	2020	2021	2022
	Actual	Actual	Revised	Budget
Victims Served	6,717	6,871	6,710	6,800
Victim Services Call-	764	1072	760	800
Assigned Cases	5,953	5,596	5,950	6,000
	2019	2020	2021	2022
	Actual	Actual	Revised	Budget
Sex Offender Registrations	1,498	1,271	1,550	1,550

General Comments

The Investigations Division continues to be impacted by state and federal laws mandating increased enforcement to include the investigation and handling of domestic violence, fraud, at-risk adult property crimes, identity thefts, sexual offender registrations, and victim services. Continuing changes in legislation focusing on jail reduction and decriminalization of illicit drugs will have a significant impact on the division.

The School Resource Officer (SRO) Program is under the supervision of the Juvenile Crimes Unit. In 2019, the SROs were proactive in the schools teaching law and criminal justice related classes. During summer breaks, the SROs work with local and state probation officers conducting visits to the homes of juveniles who have been sentenced to probation for criminal activity or who have school disciplinary problems. These visits reinforce behaviors expected of students during the school year. The SROs also sponsor the Lakewood Police Department Youth Police Academy.

The Investigations Division will continue to maintain public and private professional associations. The division is a member of Denver Metro Crime Stoppers and partners with The Ralston House, which is dedicated to helping children and teens heal from the trauma of sexual, physical, and/or emotional abuse. It is the only child advocacy center in Jefferson County. The Investigations Division is also providing critical resources to the creation of a new Family Justice Center in Jefferson County.

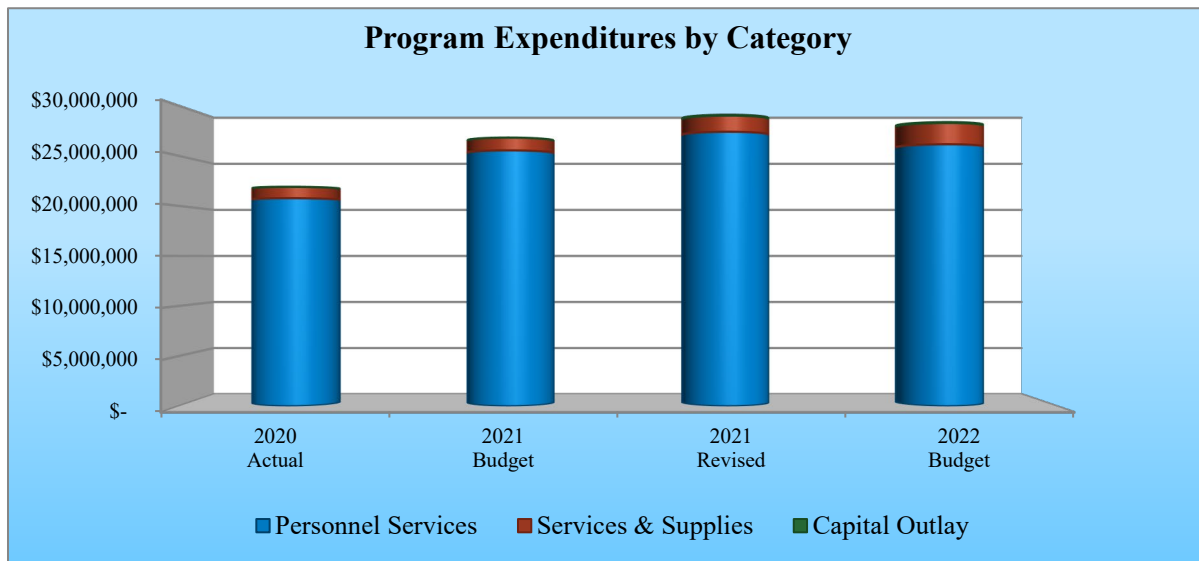
The Criminal Identification Unit (Crime Lab) integrated with the new Jefferson County Regional Crime Lab in 2014. Three latent print examiners and the lab's quality assurance coordinator remain Lakewood employees. In addition to latent print examinations, the regional crime lab also provides firearms and ballistics analysis, and is able to provide DNA analysis. The City of Lakewood provides partial funding for the DNA analyst.

The workload for the Investigative Units has increased over the years. The caseload is higher, both objectively in volume and subjectively in complexity as technology advances continue to increase usage within the community. This caseload is presenting challenges to completing thorough and proper investigation of the most serious crimes. After a comprehensive staffing study of the Investigations Division, there was a reorganization starting at the beginning of 2018 within the division. The division reorganization resulted in better communication and collaboration between the teams and assisted in maintaining excellent service to our victims. The Family Crimes Team is responsible to investigate cases of domestic violence, sexual assault and cases against the elderly and at risk adults as mandated by the State of Colorado and carries the highest case load within the division.

The Investigations Division continues to evaluate practices, programs, and technological advancements to ensure peak effectiveness within the parameters of our available resources. An emphasis on professionalism, excellence in service, and accountability is an ongoing goal for all members of the division. The department continues to explore technology resources and is increasing the use of surveillance cameras along public corridors with a concentration in higher crime areas. This camera system has been in place for several years and has proved effective at assisting in the apprehension of criminals and providing evidence in many cases.

**Program:** Patrol Services**Department:** Police**Division:** Patrol**Department Expenditures By Category**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 20,759,636	\$ 25,527,046	\$ 27,387,910	\$ 26,138,796
Services & Supplies	1,132,245	1,273,625	1,614,312	2,132,969
Capital Outlay	4,986	-	75,000	75,000
TOTAL:	\$ 21,896,866	\$ 26,800,671	\$ 29,077,222	\$ 28,346,765

**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 21,640,027	\$ 26,060,739	\$ 27,588,116	\$ 25,976,258
Grants Fund	221,408	739,212	1,258,833	1,254,192
Tabor Fund	35,565	720	230,274	1,116,315
TOTAL:	\$ 21,897,000	\$ 26,800,671	\$ 29,077,222	\$ 28,346,765



Performance Measures

	Calls for Service			
	2019 Actual	2020 Actual	2021 Revised	2022 Projected
Citizen Generated Calls	75,092	74,896	75,000	75,000
Officer Generated Calls	62,715	60,102	71,000	71,000

	Accidents			
	2019 Actual	2020 Actual	2021 Revised	2022 Budget
Accidents @ 5 Worst	424	221	424	424
Accidents	5,800	3,176	5,800	5,800
Citations	16,000	13,116	16,000	16,000
DUI Arrests	502	471	570	570

General Comments

The Patrol Division has embraced the premise of Sector-Based Policing. This was derived from the basic tenets of community policing. It is recognized that the police alone are not the guardians of law and order, and that the police can be most effective in addressing crime and quality of life issues if they work closely with the community. It is a collaboration between the police and community that identifies and responds to community problems with the ultimate goal of reducing crime and increasing the citizens' sense of safety, security, and satisfaction with the police department.

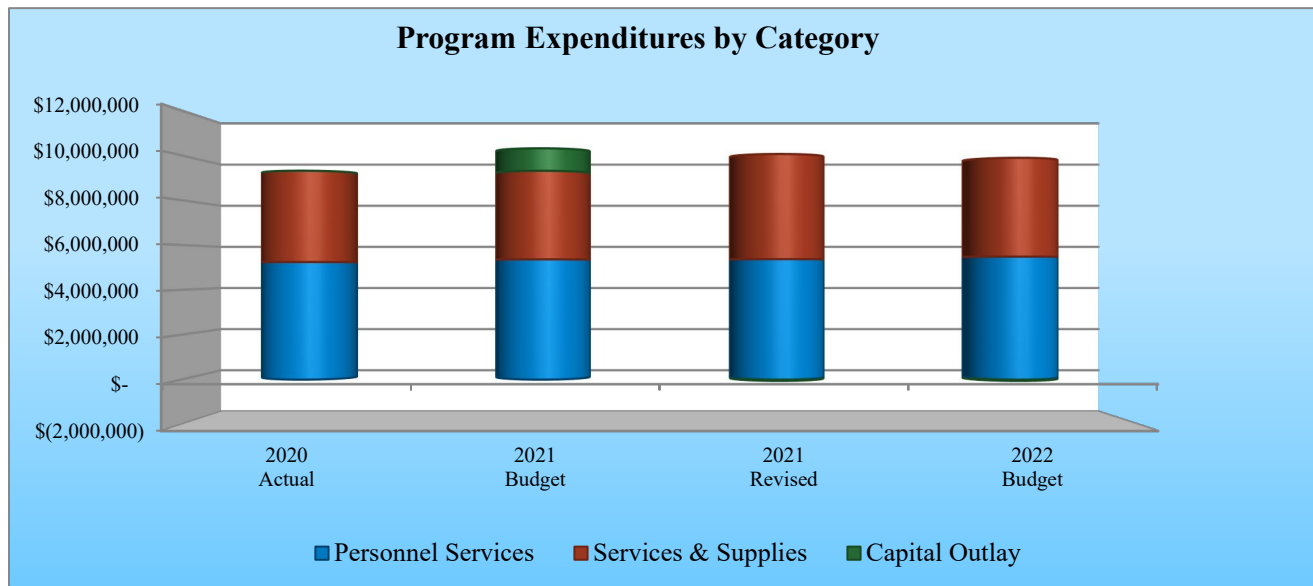
The Patrol Division is confident that Sector-Based Policing will continue to be effective as the division prepares to respond to the challenges of the future. The challenges in 2021 and beyond include the implementation of a collaborative, comprehensive program that will address crime and quality of life issues. The initiative relies heavily on establishing strong community partnerships. Targeted locations will be identified through on-going crime analysis and responses could incorporate any or all of the following strategies: In tandem with the Investigations Division, directed enforcement operations, foot and bicycle patrols, proactive crime measures, flexible scheduling, and the use of a surveillance camera system.

Two Homeless Navigator positions will be filled in 2020. These positions, along with the current embedded Jefferson County Mental Health worker, will continue to address homelessness and those suffering from mental illness.

Special events will continue to require significant deployment of personnel in order to preserve a safe and peaceful community.

**Program:** Support Services**Department:** Police**Department Expenditures By Category**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 5,239,536	\$ 5,358,961	\$ 5,368,517	\$ 5,480,219
Services & Supplies	4,069,935	3,947,859	4,685,125	4,403,124
Capital Outlay	-	1,000,000	(50,761)	(50,761)
TOTAL:	\$ 9,309,471	\$ 10,306,820	\$ 10,002,881	\$ 9,832,582

**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	8,688,981	8,943,284	9,003,456	9,197,355
Grants Fund	66,124	66,000	66,000	66,000
Tabor Fund	554,365	1,297,536	933,425	569,227
TOTAL:	\$ 9,309,471	\$ 10,306,820	\$ 10,002,881	\$ 9,832,582



General Comments

The Code Enforcement Unit addresses citizen concerns to improve property conditions. Staff is proactive on the major business corridors to address overgrown weeds and trash, and illegal signage concerns. In early 2020, the nuisance ordinance was amended to require property owners to take action when necessary to abate rodent infestations and secure abandoned or vacant properties in a timely manner. It is anticipated problem properties, if not remedied by the owners, could have an impact on the use of clean up funds in 2020. Code Enforcement will also continue to utilize Community Development Block Grant funding to provide outreach with neighborhood clean up efforts in low income areas.

Technology continues to offer opportunities in the Records Section to enhance efficiency, the most notable of which is the ensuing Records Management System. Moving forward, the focus of the section will be analyzing all procedures and processes to determine where technology can be better utilized and improved to ensure the best possible customer service to both internal and external clients.

The Animal Control Unit addresses citizen concerns about municipal code violations pertaining to animals, provides education about a variety of issues concerning companion animals, livestock and indigenous wildlife, mediates neighbor conflicts and enforces municipal code violations. All officers are required to be state certified through the Colorado Association of Animal Control Officers and many are Commissioned Bureau of Animal Protection Agents through the Colorado Department of Agriculture. Both agencies require continuing training in the animal control field to maintain these certifications. Lakewood animal control officers are subject matter experts in felony cruelty investigation and animal fighting. The unit will provide support to patrol and investigation activities within our jurisdiction. The City of Lakewood contracts animal sheltering to the Foothills Animal Shelter. This shelter, formerly known as the Table Mountain Animal Center, receives partial funding through dog licensing. The Animal Control Unit works to provide community safety and improve the quality of life for our citizens through education and enforcement.

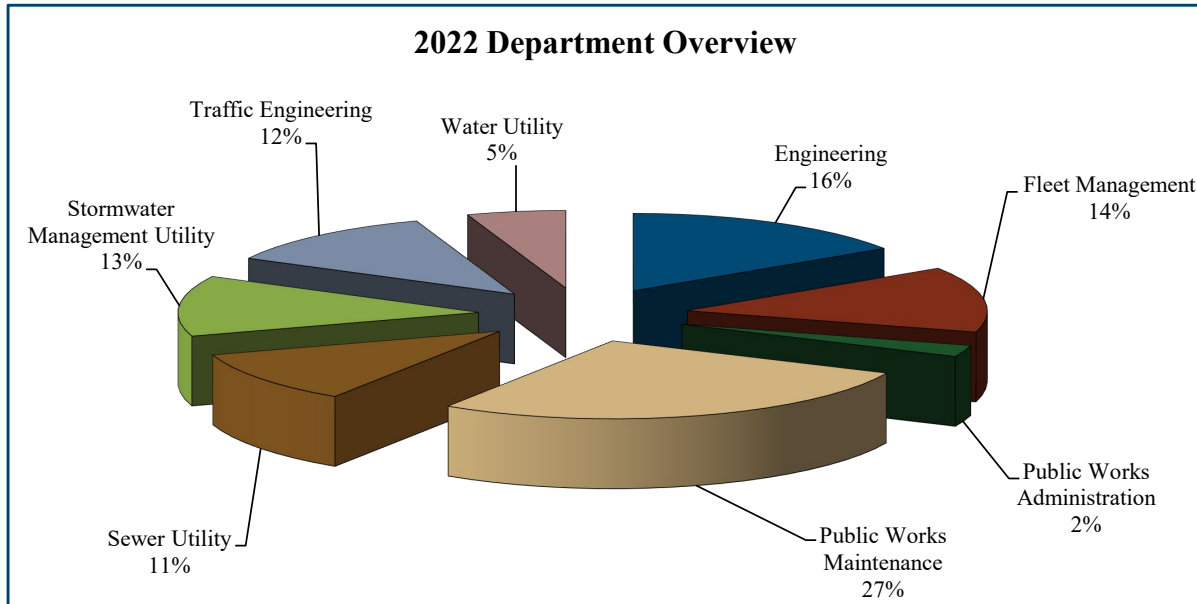
The Emergency Management Section will provide leadership and oversight to the City's preparedness, response and recovery from emergencies and crisis incidents. Core capabilities encompass the numerous facets of emergency management to man-made and natural emergencies. This program utilizes grants provided by the State of Colorado for partial funding of the emergency manager position.



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PUBLIC WORKS



	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Engineering	9,605,462	18,451,044	24,903,784	9,272,307
Fleet Management	6,979,066	7,767,577	9,333,872	8,031,729
Public Works Administration	455,109	1,278,235	1,320,124	1,396,093
Public Works Maintenance	10,367,641	14,294,576	14,901,214	16,097,405
Sewer Utility	4,420,954	6,670,966	5,458,159	6,395,560
Stormwater Management Utility	3,616,510	7,194,712	6,798,461	7,400,930
Traffic Engineering	6,149,326	6,044,651	11,680,043	7,069,299
Water Utility	1,161,531	1,378,574	1,703,029	3,121,555
TOTAL:	\$ 42,755,599	\$ 63,080,334	\$ 76,098,686	\$ 58,784,877

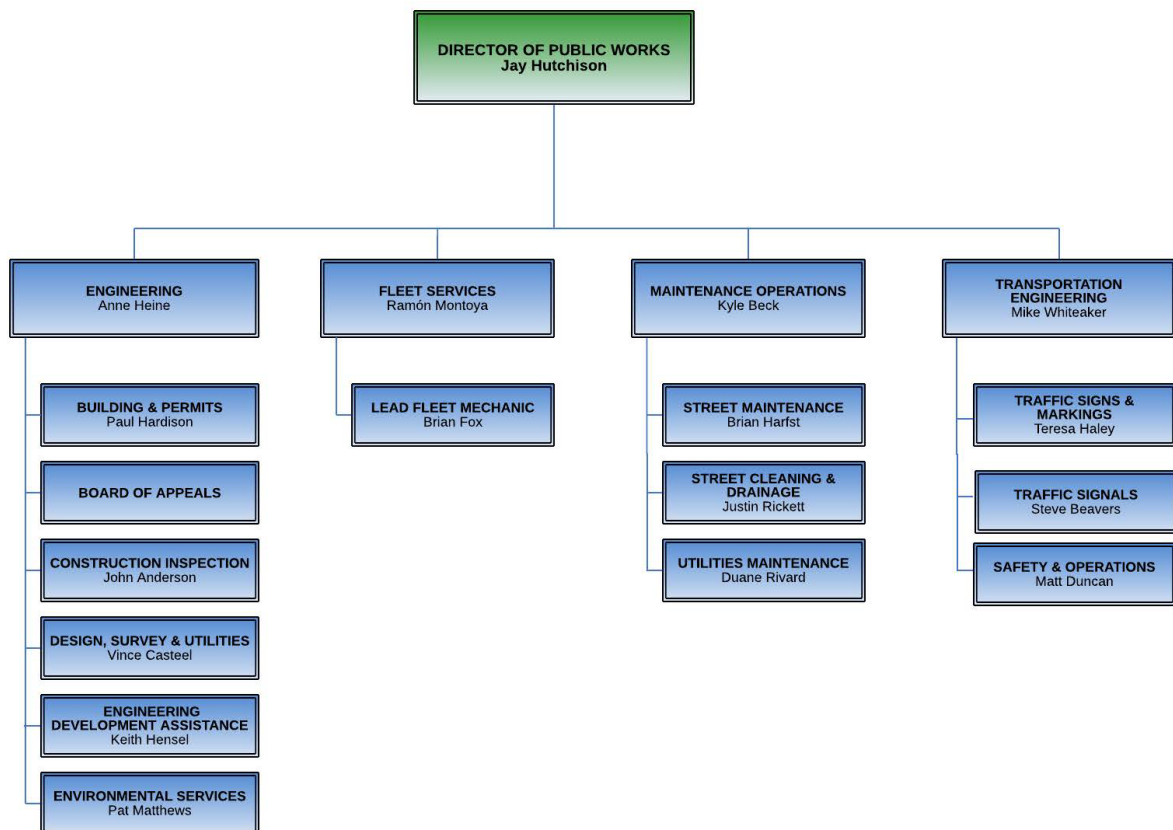
Percent to all funds	22.28%	29.09%	28.58%	24.79%
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PUBLIC WORKS

(303) 987-7500

www.lakewood.org/Government/Departments/Public-Works



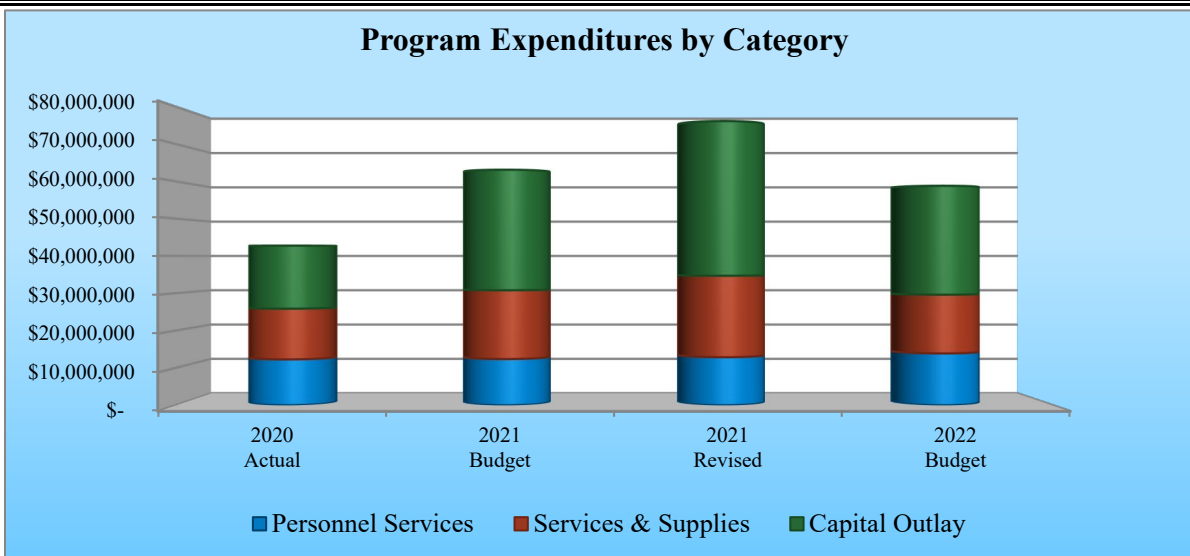


Department: Public Works

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, and 11) safe wastewater collection.

Department Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 12,279,638	\$ 12,379,067	\$ 12,864,258	\$ 13,880,554
Services & Supplies	13,583,798	18,417,323	21,827,458	15,734,832
Capital Outlay	16,892,163	32,283,943	41,406,969	29,169,491
TOTAL:	\$ 42,755,599	\$ 63,080,334	\$ 76,098,686	\$ 58,784,877



Department Expenditures By Fund

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 15,012,547	\$ 15,500,594	\$ 16,294,190	\$ 16,737,036
Equipment Replacement Fund	2,707,502	2,400,000	3,600,000	2,260,000
Grants Fund	4,191,359	11,690,500	15,313,998	1,450,000
Tabor Fund	109,760	3,387,213	7,849,245	213,559
Capital Improvement Fund	11,535,437	14,857,776	19,081,605	21,206,238
Sewer Enterprise Fund	4,420,954	6,670,966	5,458,159	6,395,560
Stormwater Enterprise Fund	3,616,510	7,194,712	6,798,461	7,400,930
Water Enterprise Fund	1,161,531	1,378,574	1,703,029	3,121,555
TOTAL:	\$ 42,755,599	\$ 63,080,334	\$ 76,098,686	\$ 58,784,877

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

	2020 Revised	2021 Budget	2021 Revised	2022 Budget
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	1.00	1.00
Building Inspector II	1.00	1.00	1.00	1.00
Building Inspector III	4.00	4.00	4.00	4.00
Building Inspector Supervisor	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00
Business Operations Administration	0.20	0.20	-	-
Business Specialist II	3.00	3.00	2.00	2.00
Business Specialist III	2.00	2.00	3.00	3.00
Business Specialist Supervisor	1.00	1.00	1.00	1.00
City Engineer	1.00	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
Civil Engineer II	1.00	1.00	1.00	1.00
Civil Engineer III	6.00	6.00	6.00	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	4.00	4.00
Construction Inspector II	1.00	2.00	2.00	2.00
Construction Inspector III	3.00	3.00	3.00	3.00
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	-	-
Fleet Manager	1.00	1.00	1.00	1.00
Fleet Mechanic	8.00	8.00	7.00	7.00
Infrstrc Maint & Oper Eng	1.00	1.00	1.00	1.00
Lead Fleet Mechanic	1.00	1.00	2.00	2.00
Maint Lead/Heavy Equip Oper	6.00	6.00	5.00	7.00
Maint Spec/Equipment Oper	13.00	13.00	13.00	11.00
Maintenance Specialist	8.00	8.00	4.00	4.00
Maintenance Supervisor	3.00	2.00	1.00	1.00
Maintenance Worker	6.00	6.00	11.00	11.00
Permit Counter Supervisor	1.00	1.00	1.00	1.00
Permit Technician	2.00	2.00	2.00	2.00
Plans Examiner I	2.00	2.00	2.00	2.00
Plans Examiner II	1.00	1.00	-	-
Principal Civil Engineer II	1.00	1.00	1.00	1.00

*City of Lakewood 2022 Budget*

Revenue Supervisor	-	-	0.60	0.60
Right-Of-Way Agent	-	-	1.00	1.00
Sr Plans Examiner	2.00	2.00	3.00	3.00
Sr Principal Civil Engineer	1.00	1.00	1.00	1.00
Stormwater Maintenance Tech	1.00	1.00	1.00	1.00
Stormwater Quality Coord	1.00	1.00	1.00	1.00
Street Maintenance Crew Ldr	2.00	2.00	3.00	3.00
Traffic Signal Senior Bench Spec	-	-	1.00	1.00
Traffic Signal Senior Spec	-	-	1.00	1.00
Traffic Signal Spec	4.00	4.00	2.00	2.00
Traffic Signal Supervisor	1.00	1.00	1.00	1.00
Traffic Signs & Markings Spec I	2.00	2.00	-	2.00
Traffic Signs & Markings Spec II	1.00	1.00	3.00	3.00
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
Transportation Engineer	1.00	1.00	1.00	1.00
Transportation Engineering Mgr	2.00	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	-	-
Utilities Superintendent	-	-	1.00	1.00
Utility Locator	1.00	1.00	1.00	1.00
Water And Sewer Technician	1.00	1.00	1.00	1.00
Water/Sewer/Stormwater Tech	2.00	2.00	2.00	2.00
TOTAL:	123.20	123.20	123.60	127.60

Part-Time Hours	17,078	16,358	20,807	18,513
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Total Full-Time and Part-Time Positions Stated as FTE	131.41	131.06	133.60	136.50
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Budget Variances**❖ Services & Supplies**

- ♦ The 2021 Budget is \$4,833,526 higher than the 2020 Actuals primarily due to the TABOR funded Wadsworth & Morrison Project, the EPA Brownfields grant and a carryforward of vehicle purchases.
- ♦ The 2021 Revised Budget is \$3,410,135 higher than the 2021 Revised Budget primarily due to the Colfax Safety Project.
- ♦ The 2022 Budget is \$6,092,626 lower than the 2021 Revised Budget primarily due to the Colfax Safety Project and the Wadsworth & Morrison Project.



Budget Variances (Continued)

❖ Capital Outlay

- ♦ The 2021 Budget is \$15,391,780 higher than 2020 Actuals due to the timing of capital improvement projects such as street resurfacing, Wadsworth & Morrison and capital projects within the stormwater and sewer utilities.
- ♦ The 2021 Revised Budget is \$9,123,326 higher than the 2021 Budget due to bike path and sidewalk projects.
- ♦ The 2022 Budget is \$11,965,313 lower than the 2021 Revised Budget due to the timing of capital improvement projects.

Core Values / Goals

❖ SAFE COMMUNITY

- ♦ **GOAL: Strengthen and support Lakewood's neighborhoods**

❖ FISCAL RESPONSIBILITY

- ♦ **GOAL: Charge sufficient rates to water and sewer customers to cover costs and to appropriately allocate those costs among customer classes**

❖ TRANSPORTATION

- ♦ **GOAL: Provide for public safety and mobility**

❖ PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE

- ♦ **GOAL: Maintain public infrastructure and equipment**

❖ QUALITY LIVING ENVIRONMENT

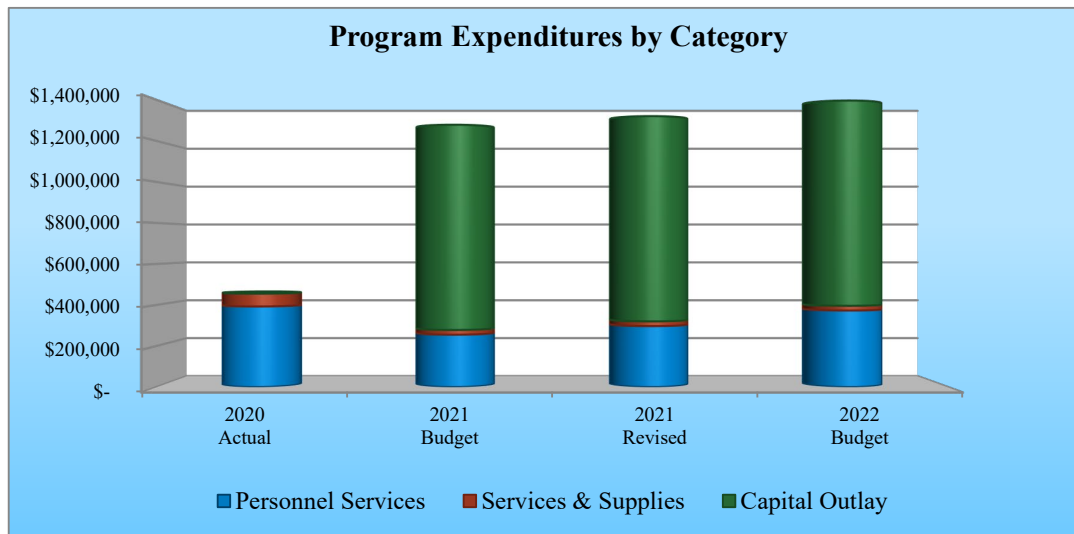
- ♦ **GOAL: Provide reliable, high-quality water, sewer, and stormwater utility services; street surfaces; and transportation operations**

❖ COMMUNITY SUSTAINABILITY

- ♦ **GOAL: Manage a community recycling facility and, with other entities, a household hazardous waste drop-off facility**
- ♦ **GOAL: Monitor and, when appropriate, utilize alternative fuel sources**

**Program:** Public Works Administration**Department:** Public Works**Division:** Administration**Department Expenditures By Category**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 392,677	\$ 255,098	\$ 296,987	\$ 372,956
Services & Supplies	62,431	23,137	23,137	23,137
Capital Outlay	-	1,000,000	1,000,000	1,000,000
TOTAL:	\$ 455,109	\$ 1,278,235	\$ 1,320,124	\$ 1,396,093

**Department Expenditures By Fund**

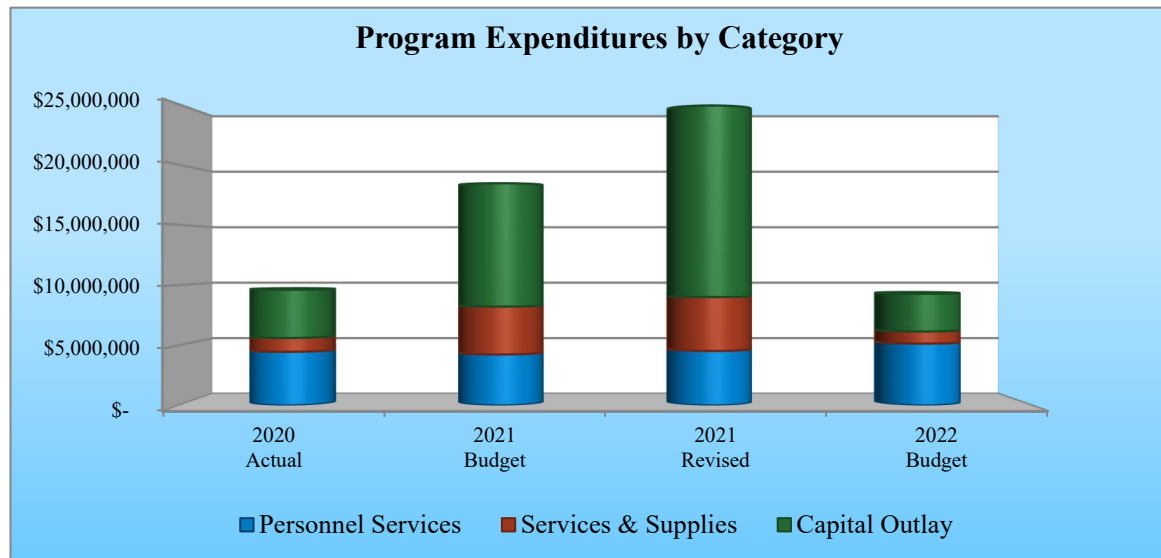
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 365,396	\$ 278,235	\$ 320,124	\$ 396,093
Grants Fund	-	1,000,000	1,000,000	1,000,000
Capital Improvement Fund	89,713	-	-	-
TOTAL:	\$ 455,109	\$ 1,278,235	\$ 1,320,124	\$ 1,396,093

General Comments

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:** Engineering**Department:** Public Works**Department Expenditures By Category**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 4,454,153	\$ 4,228,743	\$ 4,524,704	\$ 5,134,019
Services & Supplies	1,150,732	3,980,301	4,477,753	1,008,953
Capital Outlay	4,000,577	10,242,000	15,901,327	3,129,335
TOTAL:	\$ 9,605,462	\$ 18,451,044	\$ 24,903,784	\$ 9,272,307

**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 4,301,420	\$ 3,662,674	\$ 3,966,494	\$ 4,352,190
Grants Fund	3,878,675	10,690,500	12,307,182	450,000
Tabor Fund	82,177	3,387,213	4,549,245	213,559
Capital Improvement Fund	1,343,190	710,657	4,080,864	4,256,558
TOTAL:	\$ 9,605,462	\$ 18,451,044	\$ 24,903,784	\$ 9,272,307



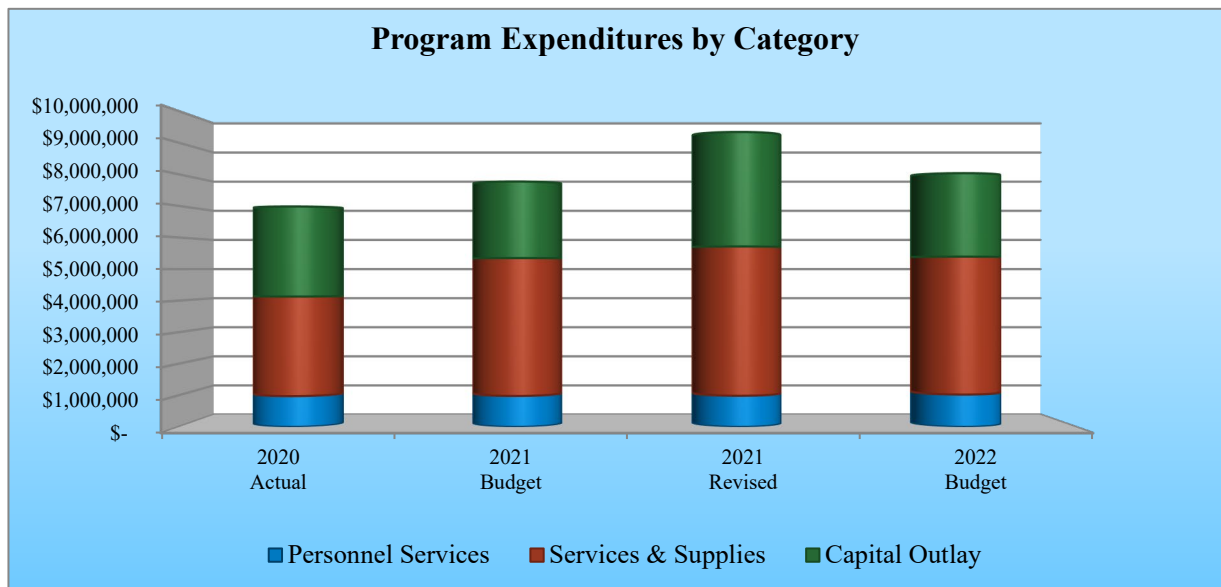
General Comments

This budgetary program is responsible for day-to-day operation of the Quail Street Recycling Center. In 2019, the center recycled 3,276,000 pounds of material and approximately 120,000 recyclers visited the facility. 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.

This budgetary program takes a leadership role in the day-to-day operations of the multi-jurisdictional Rooney Road Recycling Center. In 2019, the program serviced 4,219 Jefferson County residents, of which 863 were from the City of Lakewood. In 2019, residents and businesses utilized this program to properly recycle/dispose of 576,000 pounds of household hazardous chemicals and waste.

**Program:** Fleet Services**Department:** Public Works**Division:** Fleet Services**Department Expenditures By Category**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 975,357	\$ 981,041	\$ 987,335	\$ 1,025,193
Services & Supplies	3,152,903	4,366,536	4,726,536	4,366,536
Capital Outlay	2,850,806	2,420,000	3,620,000	2,640,000
TOTAL:	\$ 6,979,066	\$ 7,767,577	\$ 9,333,872	\$ 8,031,729

**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 2,757,934	\$ 3,866,911	\$ 4,266,238	\$ 3,941,142
Equipment Replacement Fund	2,707,502	2,400,000	3,600,000	2,260,000
Capital Improvement Fund	1,513,631	1,500,666	1,467,634	1,830,587
TOTAL:	\$ 6,979,067	\$ 7,767,577	\$ 9,333,872	\$ 8,031,729



General Comments

The Fleet Services program supports and maintains the City's vehicles and motorized self-propelled equipment. The Division maintains over 675 pieces of equipment with eight mechanics, one managerial position, and one administrative position, which is one of the more lean staff/vehicle ratios in the region.

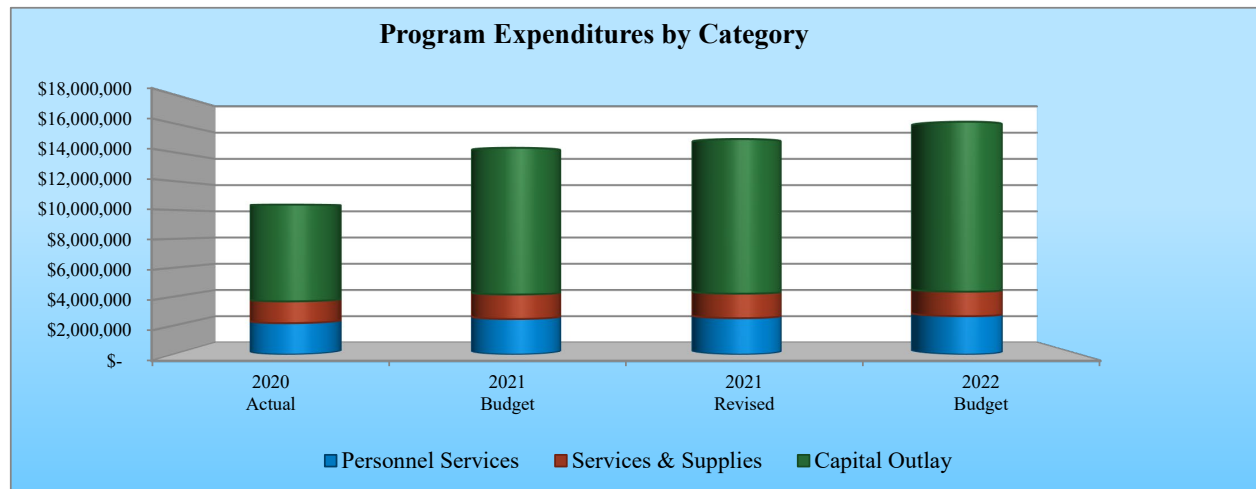
Each piece of equipment is considered for replacement based on age, use, and condition. Acknowledging the increased quality and longer economic life of many vehicles available today, we are keeping vehicles in the fleet longer than ever before, with lower maintenance, therefore attempting to reduce capital expenditures from year to year. Keeping vehicles in the fleet for too long increases general fund expenditures through increased maintenance and increases the frequency vehicles and equipment are unavailable due to service needs. Each piece of equipment that is at or near a replacement date is examined to determine if it can economically be retained for a longer time period, or, alternatively, must be replaced early. In 2021, anticipated vehicle and equipment replacements include replacement of patrol cars, three dump trucks, pickups and equipment.

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.

Premium pay for mechanics is primarily related to covering snow shifts. Whenever Street Maintenance has plows on the road, Fleet Services staffs the maintenance and repair shop to support snowclearing efforts.

**Program:** Public Works Maintenance**Department:** Public Works**Division:** Street Maintenance**Department Expenditures By Category**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 2,174,008	\$ 2,462,279	\$ 2,518,917	\$ 2,656,895
Services & Supplies	1,507,237	1,695,423	1,695,423	1,695,423
Capital Outlay	6,686,396	10,136,874	10,686,874	11,745,087
TOTAL:	\$ 10,367,641	\$ 14,294,576	\$ 14,901,214	\$ 16,097,405

**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 3,443,000	\$ 3,849,439	\$ 3,904,469	\$ 4,032,525
Capital Improvement Fund	6,924,640	10,445,137	10,996,745	12,064,880
TOTAL:	\$ 10,367,641	\$ 14,294,576	\$ 14,901,214	\$ 16,097,405



General Comments

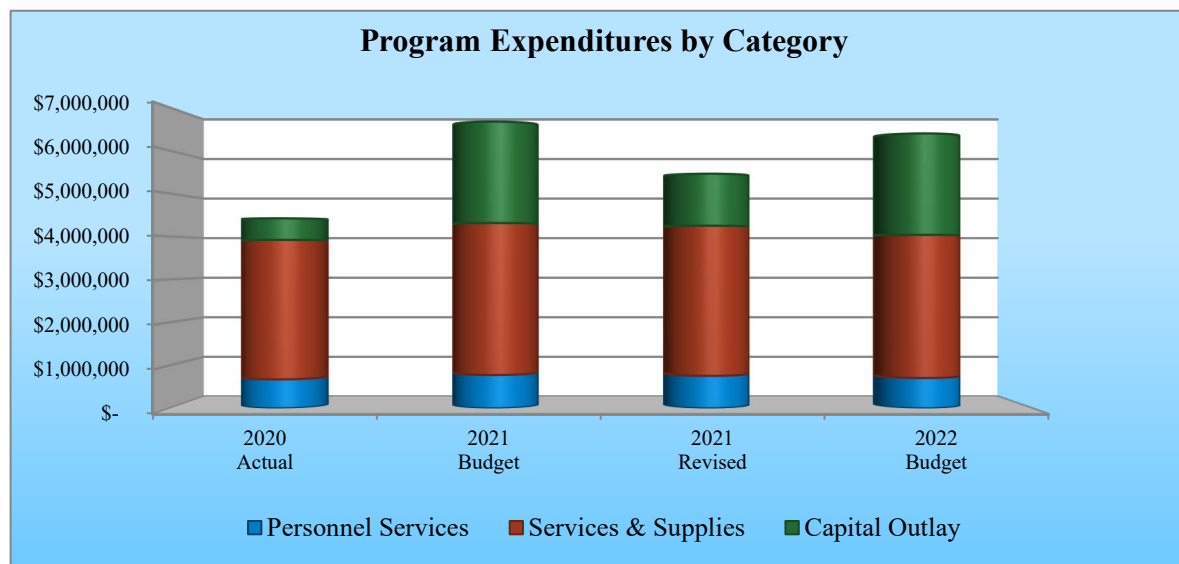
City Street Maintenance crews perform day-to-day repair activities needed to maintain the City street system. Private contractors are used to perform the large annual overlay, sealcoat, and concrete repair programs.

Street sweeping in the winter months 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.

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 forecasted to occur quickly. During most snowstorms 26 snowplows are deployed to cover priority routes. Five (5) of the 26 plows are equipped with a wing plow which provides wider pavement coverage. For large snowstorms, an additional 12 to 15 contract motor graders are brought in to assist City crews. Additional contract forces are used to perform sidewalk snow removal around the light rail stations.

**Program:** Sewer Utility**Department:** Public Works**Division:** Sewer Utilities**Department Expenditures By Category**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 673,457	\$ 776,000	\$ 755,200	\$ 705,337
Services & Supplies	3,246,106	3,536,070	3,494,063	3,331,327
Capital Outlay	501,391	2,358,896	1,208,896	2,358,896
TOTAL:	\$ 4,420,954	\$ 6,670,966	\$ 5,458,159	\$ 6,395,560

**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Sewer Enterprise Fund	4,420,954	6,670,966	5,458,159	6,395,560
TOTAL:	\$ 4,420,954	\$ 6,670,966	\$ 5,458,159	\$ 6,395,560



General Comments

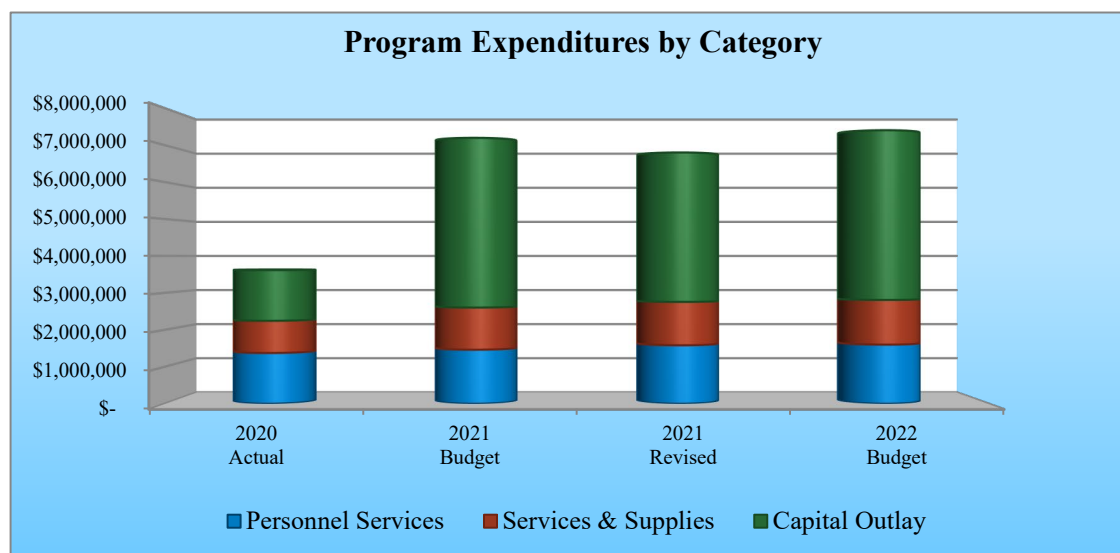
Lakewood's Sewer Utility is one of 23 entities that provide sewer services to the citizens of Lakewood. All sewage collected is treated by the Metro Wastewater Reclamation District. Wastewater treatment charges paid to Metro is the largest single expense for the Sewer Utility.

Information on sewer utility capital projects is provided in the Capital Improvement and Preservation Plan section of the budget.

Service charge increases are typically expected annually primarily due to increasing costs of wastewater treatment.

**Program:** Stormwater Management Utility**Department:** Public Works**Department Expenditures By Category**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 1,372,547	\$ 1,461,324	\$ 1,581,573	\$ 1,599,043
Services & Supplies	871,191	1,141,308	1,174,808	1,209,808
Capital Outlay	1,372,773	4,592,079	4,042,079	4,592,079
TOTAL:	\$ 3,616,510	\$ 7,194,712	\$ 6,798,461	\$ 7,400,930

**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Stormwater Enterprise Fund	3,616,510	7,194,712	6,798,461	7,400,930
TOTAL:	\$ 3,616,510	\$ 7,194,712	\$ 6,798,461	\$ 7,400,930

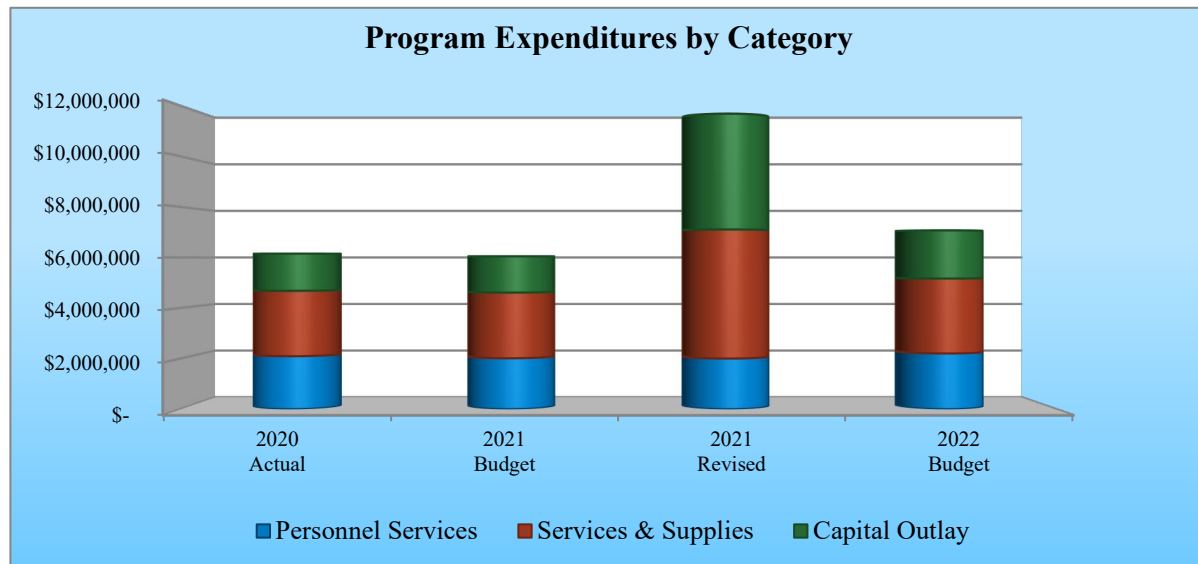
General Comments

Inlets, storm sewer pipes, culverts and gulches are inspected and cleaned as needed.

Information on stormwater capital projects is provided in the Capital Improvement and Preservation Plan section of the budget.

**Program:** Transportation Engineering**Department:** Public Works**Division:** Transportation Engineering**Department Expenditures By Category**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 2,094,959	\$ 2,014,519	\$ 2,003,522	\$ 2,203,667
Services & Supplies	2,585,442	2,594,770	5,100,060	2,960,270
Capital Outlay	1,468,925	1,435,362	4,576,461	1,905,362
TOTAL:	\$ 6,149,326	\$ 6,044,651	\$ 11,680,043	\$ 7,069,299

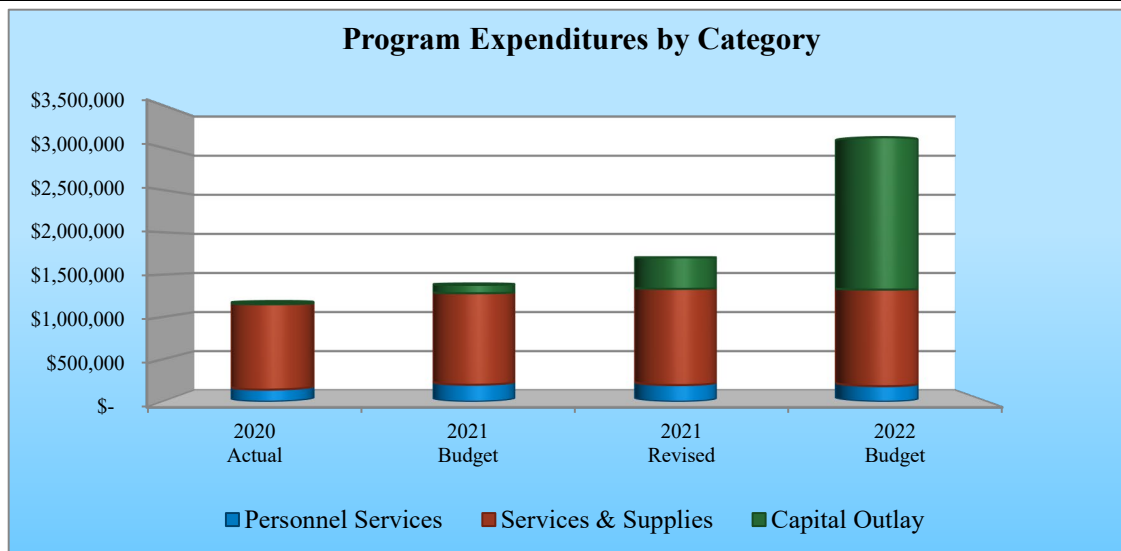
**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 4,144,797	\$ 3,843,335	\$ 3,836,864	\$ 4,015,087
Grants Fund	312,684	-	2,006,816	-
Tabor Fund	27,583	-	3,300,000	-
Capital Improvement Fund	1,664,262	2,201,316	2,536,363	3,054,212
TOTAL:	\$ 6,149,326	\$ 6,044,651	\$ 11,680,043	\$ 7,069,299

Information on capital projects is provided in the Capital Improvement and Preservation Plan section of the budget.

**Program:** Water Utility**Department:** Public Works**Division:** Water Utility**Department Expenditures By Category**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 142,480	\$ 200,064	\$ 196,019	\$ 183,445
Services & Supplies	1,007,755	1,079,778	1,135,678	1,139,378
Capital Outlay	11,296	98,732	371,332	1,798,732
TOTAL:	\$ 1,161,531	\$ 1,378,574	\$ 1,703,029	\$ 3,121,555

**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Water Enterprise Fund	1,161,531	1,378,574	1,703,029	3,121,555
TOTAL:	\$ 1,161,531	\$ 1,378,574	\$ 1,703,029	\$ 3,121,555

General Comments

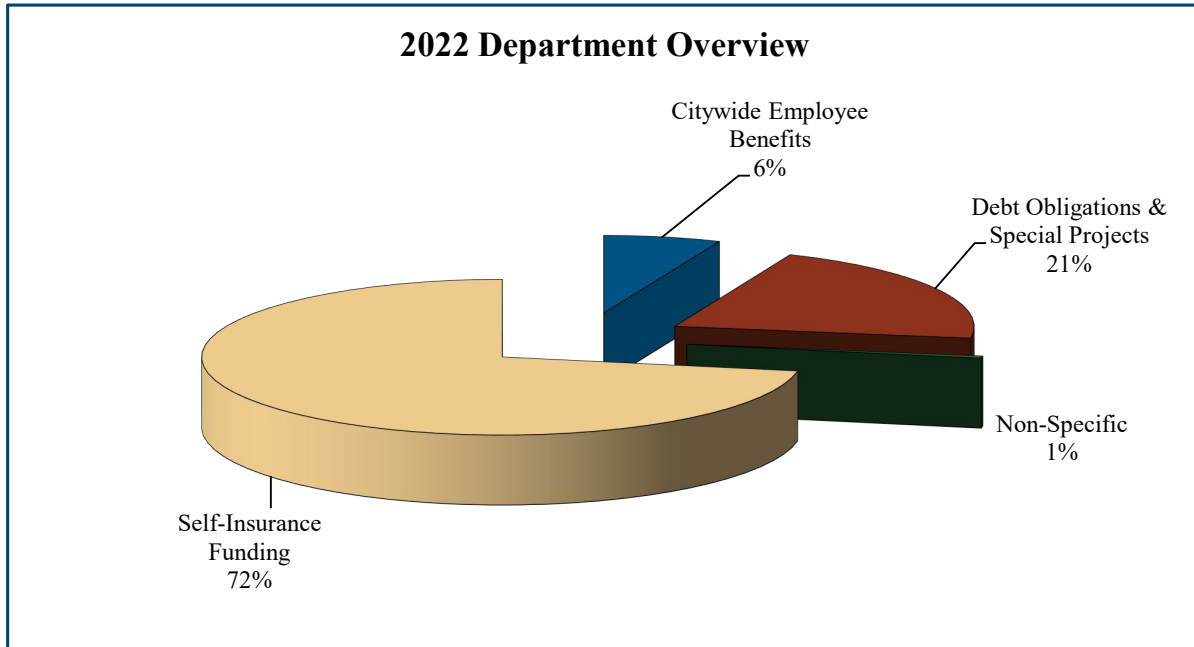
Lakewood's Water Utility is one of 21 entities that provide water to the citizens of Lakewood. All water distributed by Lakewood is purchased from Denver Water.

Information on water utility capital projects is provided in the Capital Improvement and Preservation Plan section of the budget.

Service charge increases are typically expected annually primarily due to increasing costs to purchase water.



NON-DEPARTMENTAL

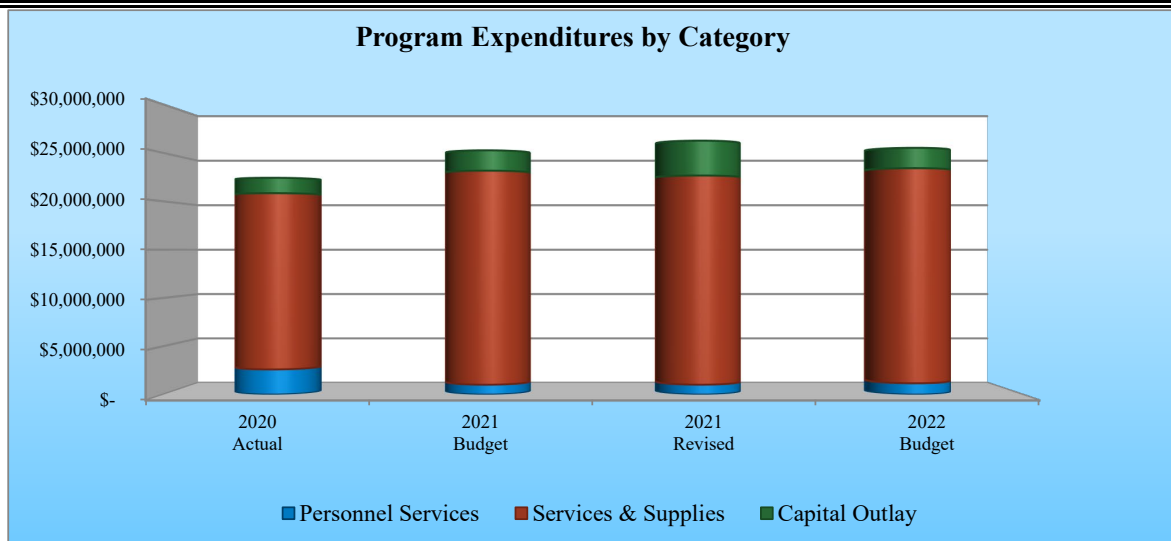


	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Citywide Employee Benefits	2,124,453	1,622,500	1,622,500	1,622,500
Debt Obligations & Special Projects	5,287,968	5,828,011	6,942,011	5,442,011
Non-Specific	-	-	(118,150.0)	(118,150.0)
Self-Insurance Funding	15,004,652	17,798,569	17,801,944	18,561,286
TOTAL:	\$ 22,417,073	\$25,249,080	\$26,248,305	\$25,507,646

Percent to all funds	11.68%	11.64%	9.86%	10.76%
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**Department: Non-Departmental****Program Expenditures By Category**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 2,601,003	\$ 1,020,378	\$ 1,023,754	\$ 1,168,595
Services & Supplies	18,233,823	22,133,562	21,629,412	22,243,912
Capital Outlay	1,582,247	2,095,139	3,595,139	2,095,139
TOTAL:	\$ 22,417,073	\$ 25,249,080	\$ 26,248,305	\$ 25,507,646

**Department Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 6,600,613	\$ 5,868,872	\$ 5,750,722	\$ 5,750,722
Capital Improvement Fund	1,968,247	2,481,139	3,095,139	2,095,139
Golf Course Enterprise Fund	-	21,000	21,000	21,000
Sewer Enterprise Fund	-	15,000	215,000	15,000
Stormwater Enterprise Fund	-	42,000	242,000	42,000
Water Enterprise Fund	-	2,500	102,500	2,500
Medical & Dental Self-Insurance Fund	10,416,463	13,622,942	13,624,362	13,633,104
Property & Casualty Self-Insurance Fund	2,228,864	1,765,193	1,766,678	2,511,740
Workers Comp Self-Insurance Fund	1,159,325	1,210,434	1,210,905	1,216,442
Retiree's Health Program Fund	43,561	220,000	220,000	220,000
TOTAL:	\$ 22,417,073	\$ 25,249,080	\$ 26,248,305	\$ 25,507,646

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

	2020 Revised	2021 Budget	2021 Revised	2022 Budget
ADA Coordinator	0.00	0.00	0.00	1.00
Manager of Org Dev & Risk	0.50	0.50	0.50	0.00
Occup Health & Wellness Coord	1.00	1.00	1.00	1.00
Risk Mgmt Claims Specialist	1.00	1.00	1.00	1.00
Workers' Comp/Safety Manager	0.70	0.70	0.70	0.70
Benefits Specialist	1.00	1.00	1.00	1.00
Enterprise Training Manager	1.00	1.00	1.00	1.00
TOTAL:	5.20	5.20	5.20	5.70
Part-Time Hours	691	691	691	691
Total Full-Time and Part-Time Positions Stated as FTE	5.53	5.53	5.53	6.03

Budget Variances❖ **Personnel Services**

- ♦ The 2021 Original Budget is down \$1,565,689 under 2020 Actuals due primarily to higher benefits charges in 2020.
- ♦ The 2022 budget is up \$144,841 over the 2021 Revised budget due to the addition of the ADA Coordinator position.

❖ **Supplies & Services**

- ♦ The 2021 budget is down \$3,939,284 under 2020 Actuals due to expense contingency and reclassification of benefits related costs.

❖ **Capital Outlay**

- ♦ The 2021 budget is down \$512,892 under 2020 Actuals due to lower revenue sharing agreements.
- ♦ The 2021 Revised budget is up \$1,500,000 over the 2021 budget due to increased capital contingency. The 2022 Budget is down \$1,500,000 from the 2021 Revised Budget as a result of decreased capital contingency budgeting.

Core Values / Goals❖ **PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE**

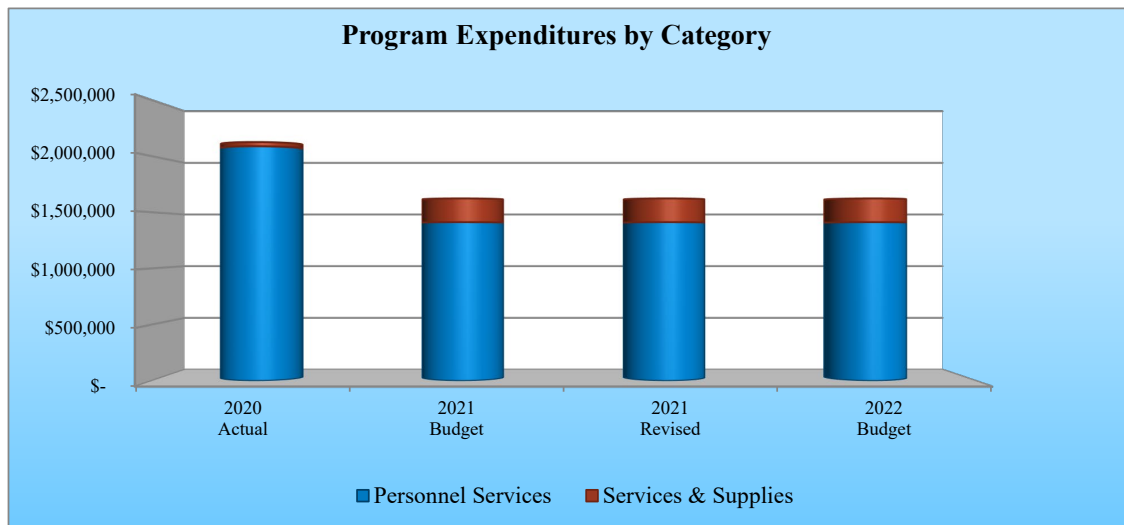
- ♦ **GOAL: Appropriate for debt and rental obligations**
- ♦ **GOAL: Appropriate for expected and unexpected special project expenditures**
- ♦ **GOAL: Administer competitive, responsive, and progressive employee benefit programs providing centralized personnel services for all City departments**
- ♦ **GOAL: Minimize the City's workers' compensation, physical asset, and general liability losses through risk management programs and processes that effectively protect employees, citizens, and assets of the City**

**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.

Program Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 2,087,178	\$1,411,500	\$ 1,411,500	\$ 1,411,500
Services & Supplies	37,275	211,000	211,000	211,000
TOTAL:	\$ 2,124,453	\$1,622,500	\$ 1,622,500	\$ 1,622,500

**Program Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 2,080,892	\$1,322,000	\$ 1,322,000	\$ 1,322,000
Golf Course Enterprise Fund	-	21,000	21,000	21,000
Sewer Enterprise Fund	-	15,000	15,000	15,000
Stormwater Enterprise Fund	-	42,000	42,000	42,000
Water Enterprise Fund	-	2,500	2,500	2,500
Retiree's Health Program Fund	43,561	220,000	220,000	220,000
TOTAL:	\$ 2,124,453	\$1,622,500	\$ 1,622,500	\$ 1,622,500



Program: Debt Obligations/Special Projects

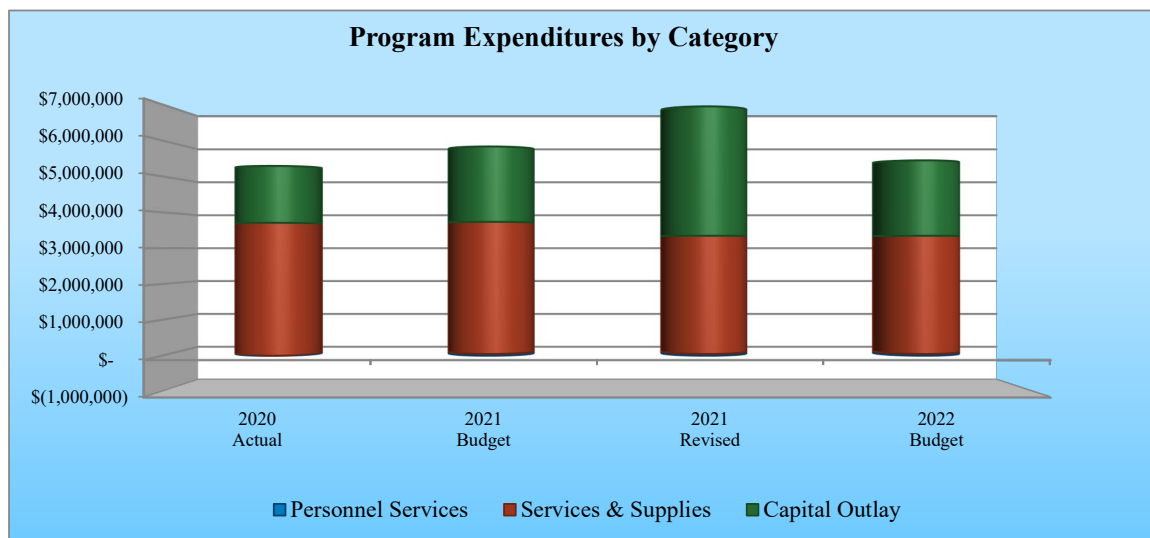
Department: Non-Departmental

Division: Non-Departmental

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.

Program Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ (246)	\$ 49,000	\$ 49,000	\$ 49,000
Services & Supplies	3,705,968	3,683,872	3,297,872	3,297,872
Capital Outlay	1,582,247	2,095,139	3,595,139	2,095,139
TOTAL:	\$ 5,287,968	\$5,828,011	\$ 6,942,011	\$ 5,442,011



Program Expenditures By Fund

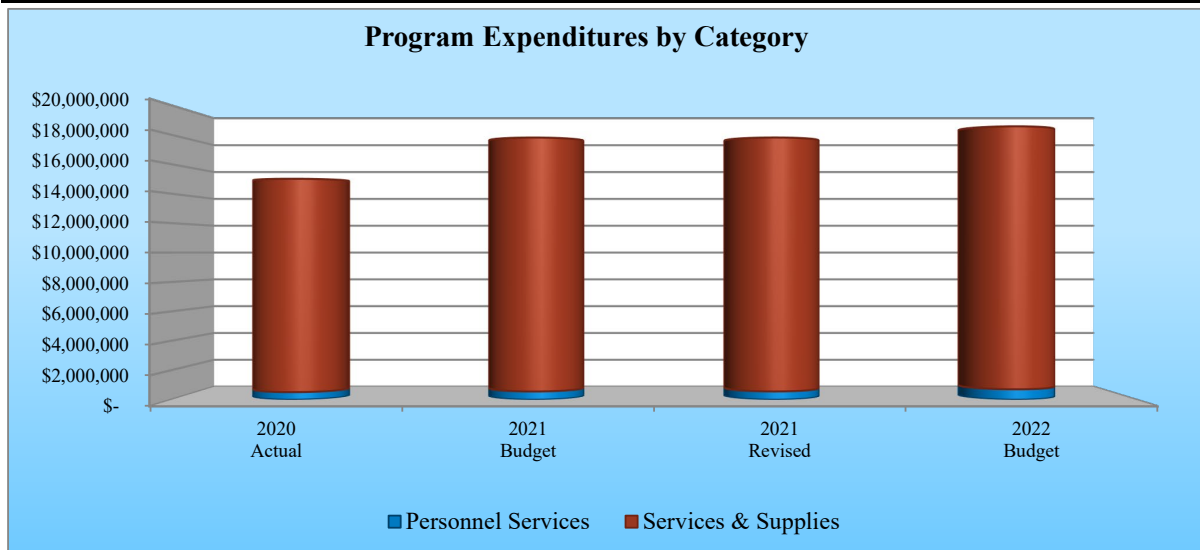
	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 3,319,721	\$3,346,872	\$ 3,346,872	\$ 3,346,872
Capital Improvement Fund	1,968,247	2,481,139	3,095,139	2,095,139
Sewer Enterprise Fund	-	-	200,000	-
Stormwater Enterprise Fund	-	-	200,000	-
Water Enterprise Fund	-	-	100,000	-
TOTAL:	\$ 5,287,968	\$5,828,011	\$ 6,942,011	\$ 5,442,011

**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.

Program Expenditures By Category

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Personnel Services	\$ 514,071	\$ 559,879	\$ 563,254	\$ 708,095
Services & Supplies	14,490,581	17,238,690	17,238,690	17,853,190
TOTAL:	\$ 15,004,652	\$17,798,569	\$ 17,801,944	\$ 18,561,286

**Program Expenditures By Fund**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
General Fund	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Medical & Dental Self-Insurance Fund	10,416,463	13,622,942	13,624,362	13,633,104
Property & Casualty Self-Insurance Fund	2,228,864	1,765,193	1,766,678	2,511,740
Workers Comp Self-Insurance Fund	1,159,325	1,210,434	1,210,905	1,216,442
TOTAL:	\$ 15,004,652	\$17,798,569	\$ 17,801,944	\$ 18,561,286



General Comments

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.



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CAPITAL IMPROVEMENT AND PRESERVATION PLAN



2022 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 CIF. For example, the portion of TABOR funds the voters dedicated to transportation are slated for use on several paths/sidewalks with the addition in this budget of substantial improvements to Wadsworth Boulevard at Morrison Road including the frontage of Peak View Park.

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

Three new projects are included, and each is limited to replacing or rehabilitating existing city infrastructure. The three are:

Fuel Management System Replacement – The current system used to manage the city's primary fueling center requires a Windows 7 computer because of its age. The project will upgrade the hardware and software components of the fuel management system for the city's existing fuel site, add a fuel site at the Urban Parks shops on south Estes to reduce travel time for fueling, and improve accountability by upgrading the fuel facility at Bear Creek Lake Park.

Contract Bridge Rehabilitation – The Colorado Department of Transportation inspects qualifying bridges owned by the city and provides maintenance recommendations. While some maintenance can be performed in-house, several bridges require structure repairs and other work best performed by private contractor(s), which will be funded by this project.

Replace Network Switches – Network switches that serve traffic signals and cameras, used by the Police and Public Works departments at 15 or more years old and the older switches are no longer supported by the manufacturers making them susceptible to software hacks and maintenance issues. All 147 such switches will be replaced.



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.

Conservation Trust (CT) and Open Space (OS) Funds

O’Kane Park Renovations – This project will replace the existing sport courts to post-tension slabs and will begin the restoration of the O’Kane House historic district.

Lasley Park Improvements – This project will replace the existing tennis courts with a post-tension tennis court.

Heritage Lakewood Belmar Park – The scope of this project has changed from the restoration of the Caretakers House to include site concrete repair, replacement of lighting, correcting drainage issues, and annual funding for site and structure maintenance.

Ray Ross Park Improvement – This project renovates the splash pad pump station.

Bear Creek Lake Park – The project has expanded to include concrete trail repair, beach renovations, and updating the park master plan.

Equipment Replacement Fund (ERF)

Finance & HR Management System Replacement – Replace the city's aging financial management system with a solution that will act as a force multiplier in driving efficiencies across the organization (i.e., administer responsive employee-oriented HR processes, deliver accurate and timely financial information, and equip employees with the technical tools needed to collaborate in real time with anyone from anywhere).

Public Safety Radio System Upgrade – Critical upgrade to the public safety radio system is required to ensure continued operations and maintain public safety radio communication operations for the city and partner agencies. An upgrade is also required to retain the maintenance contract with the City’s current vendor.

Police Portable Radios – The police portable (hand-held) radios were last refreshed in 2012 and will be at end of their service life in 2022. At that time, the current radios will no longer be supported by the manufacturer for repairs, and replacement parts will no longer be manufactured. New portable radios will be system agnostic; therefore, they will be able to support a potential future move to a radio system consortium as part of the future radio strategy.

Public Safety Video Surveillance System Enhancements – The video surveillance camera footprint has experienced rapid growth in recent years and the underlying infrastructure needs to be upgraded to maintain the ability to store and maintain the required retention schedule of video data. Without upgrading and expanding the storage capacity for new video footage, the city will not be able to maintain current retention schedules or add any additional cameras to the environment as needed.



NEW PROJECTS (continued)

Network Fiber Expansion for Golf Courses and Bear Creek Lake Park – Connect the golf courses and Bear Creek Lake Park to the City fiber network.

City Radio Replacement – This project involves the replacement of mobile radios in city (non-Police) vehicles.

Water Enterprise

Automatic Water Meter Reading – Meter reading will be more efficient and accurate after conversion to a system that allows electronic meter reading.

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.



FUNDS INCLUDED IN THE CIPP (continued)

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.

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.

**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



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CAPITAL IMPROVEMENT FUND

Page*	PROJECT NAME	2021 Revised	2022	2023	2024	2025	2026
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							
2	City Entry Sign Maintenance	\$ 12,000	\$ 13,000	\$ 13,000	\$ 14,000	\$ 14,000	\$ 15,000
3	Building Infrastructure	1,697,272	7,467,221	1,420,000	1,440,000	1,460,000	1,480,000
4	Neighborhood Participation Program <i>Add'l funds of \$600,000 from Open Space (OS) Funds</i>	311,542	60,000	60,000	60,000	60,000	60,000
5	Traffic Safety Improvements	769,677	778,232	785,802	793,029	800,510	808,236
6	Traffic Signal Replacements	1,334,283	1,030,000	1,060,000	1,090,000	1,120,000	1,150,000
7	Pavement Markings and Signs	432,403	795,980	686,236	696,381	707,031	718,138
8	Street Resurfacing/Concrete Rehabilitation	10,446,745	11,064,880	11,716,424	12,406,323	13,137,354	13,846,624
9	Vehicle Replacement	1,467,634	1,470,587	1,472,488	1,474,369	1,476,305	1,478,300
	SUBTOTALS	\$ 16,471,556	\$ 22,679,900	\$ 17,213,950	\$ 17,974,102	\$ 18,775,200	\$ 19,556,298
CITY FACILITIES							
10	Deicing Material Storage and Decant System <i>Add'l funds of \$100,000 Stormwater and Sewer Enterprise Funds</i>	\$ 550,000		-	-	-	-
11	Energy Performance Facility Improvements	70,000	-	-	-	-	-
12	40 West ARTLine	11,156	-	-	-	-	-
13	Fuel Management System Replacement	-	360,000	-	-	-	-
14	Contract Bridge Rehabilitation	-	1,000,000	-	-	-	-
	SUBTOTALS	\$ 631,156	\$ 1,360,000	\$ -	\$ -	\$ -	\$ -

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CAPITAL IMPROVEMENT FUND (continued)

Page*	PROJECT NAME	2021 Revised	2022	2023	2024	2025	2026
TRANSPORTATION							
15	1st Avenue Sidewalk, Garrison west to Creighton Middle School <i>Add'l funds of \$435,000 from a Safe Routes to School (SRTS) Grant</i>	\$ 365,000	-	-	-	-	-
16	Alameda Avenue Shared Use Path, Garrison west to Kipling <i>Add'l funds of \$336,000 from a Community Mobility Planning Implementation (CMPPI) Grant</i>	295,000	-	-	-	-	-
17	Shared Use Paths/Sidewalks <i>Add'l funds of \$2,842,645 from TABOR Funds</i>	1,200,000	3,400,000	2,025,000	2,051,000	2,079,000	608,000
18	Replace Network Switches	-	450,000	-	-	-	-
19	Sheridan Boulevard Improvements <i>Add'l funds of \$574,843 from Federal matching Funds</i>	100,000	-	-	-	-	-
20	W-Line Shared Use Path Connections <i>Add'l funds of \$1,600,000 from Federal matching Funds</i>	825,000	-	-	-	-	-
21	Kipling Signals @ 8th Pl & Fed Ctr Gate 1 <i>Add'l funds of \$671,816 from State and Federal HSIP Funds</i>	150,000	-	-	-	-	-
22	Kipling Signals @ 13th Ave & 13th Pl <i>Add'l funds of \$960,000 from State FASTER Funds</i>	225,000	-	-	-	-	-
23	Kipling Pkwy Median Modifications at Hampden Ave <i>Funds of \$502,230 from State and Federal HSIP Funds</i>	130,000	-	-	-	-	-
24	Capital Projects Personnel <i>Add'l funds of \$1,356,582 from TABOR, SMU, Sewer and Water Enterprise Funds</i>	790,864	856,558	880,229	903,639	927,751	952,811
SUBTOTALS		\$ 4,080,864	\$ 4,706,558	\$ 2,905,229	\$ 2,954,639	\$ 3,006,751	\$ 1,560,811
PROJECT CONTINGENCIES							
25	Capital Project Contingencies and Infrequent Needs	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTALS		\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL IMPROVEMENT FUND		<u>\$ 24,278,715</u>	<u>\$ 30,841,597</u>	<u>\$ 22,214,318</u>	<u>\$ 23,023,880</u>	<u>\$ 23,877,090</u>	<u>\$ 23,212,248</u>

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CONSERVATION TRUST AND OPEN SPACE FUNDS

Page*	PROJECT NAME	2021 Revised	2022	2023	2024	2025	2026
ANNUAL PROGRAMS							
26	Parks Infrastructure	\$ 425,000	\$ 275,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
27	Arts in the Park	20,000	20,000	20,000	20,000	20,000	20,000
28	Playground Replacement	610,000	120,000	120,000	120,000	120,000	120,000
<i>Add'l funds of \$357,456 from Community Development Block Grant (CDBG) Funds</i>							
SUBTOTALS		\$ 1,055,000	\$ 415,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 265,000
CAPITAL PRESERVATION & IMPROVEMENT							
29	Site & Facility Improvements	\$ 1,282,805	\$ 1,455,000	\$ 620,000	\$ 1,120,000	\$ 1,120,000	\$ 1,120,000
<i>Add'l funds of \$900,000 from Community Development Block Grant (CDBG) Funds</i>							
30	Lakewood Link Recreation Center Renovations	80,000	-	-	-	-	-
SUBTOTALS		\$ 1,362,805	\$ 1,455,000	\$ 620,000	\$ 1,120,000	\$ 1,120,000	\$ 1,120,000
DEVELOPMENT PROJECTS							
31	Carmody Park Improvements	\$ 500,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -
32	Heritage Lakewood Belmar Park	98,000	265,000	20,000	20,000	20,000	20,000
33	Bear Creek Lake Park	240,000	75,000	150,000	-	-	-
34	Addenbrooke Park Improvements	1,500,000	500,000	-	-	-	-
35	Washington Heights Improvements	-	100,000	-	-	-	-
36	Belmar Park Renovations	-	100,000	400,000	-	-	-
37	Morse Park Maintenance Facility	778,000	900,000	-	-	-	-
38	Recreation Center Repairs and Renovations	505,000	300,000	-	-	-	-
39	Lasley Park Improvements	-	150,000	-	-	-	-
40	McDonnell Park Renovations	-	200,000	-	-	-	-
41	Ray Ross Park Improvement	-	50,000	-	-	-	-
42	Two Creeks Park Development	50,000	500,000	1,200,000	-	-	-
43	Wright Street Park Renovations	150,000	200,000	1,300,000	-	-	-
44	O'Kane Park Improvement	-	808,000	-	-	-	-
45	Lakewood Park Renovations	1,050,000	150,000	-	-	-	-
SUBTOTALS		\$ 4,871,000	\$ 5,798,000	\$ 3,070,000	\$ 20,000	\$ 20,000	\$ 20,000
ACQUISITIONS							
46	Land Acquisition	\$ 40,000	\$ 40,000	\$ 40,000	\$ 1,000,000	\$ 500,000	\$ 40,000
<i>Add'l funds from TABOR Funds</i>							
SUBTOTALS		\$ 40,000	\$ 40,000	\$ 40,000	\$ 1,000,000	\$ 500,000	\$ 40,000
TOTAL CONSERVATION TRUST AND OPEN SPACE FUNDS		\$ 7,328,805	\$ 7,708,000	\$ 3,995,000	\$ 2,405,000	\$ 1,905,000	\$ 1,445,000

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ALL OTHER CAPITAL FUNDS

COMMUNITY DEVELOPMENT BLOCK GRANT

Page*	PROJECT NAME	2021 Revised	2022	2023	2024	2025	2026
28	Playground Replacement <i>Add'l funds from Open Space and Conservation Trust Funds</i>	\$ 357,456	\$ -	\$ -	\$ -	\$ -	\$ -
29	Patterson Cottage Renovation	\$ 450,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT		\$ 807,456	\$ 450,000	\$ -	\$ -	\$ -	\$ -

EQUIPMENT REPLACEMENT FUND

Page*	PROJECT NAME	2021 Revised	2022	2023	2024	2025	2026
47	Finance & HR Management System Replacement	-	1,325,000	1,850,000	500,000	500,000	500,000
48	Public Safety Radio System Upgrade	-	400,000	-	-	-	-
49	Police Portable Radios	-	2,500,000	-	-	-	-
50	Public Safety Video Surveillance System Enhancements	-	150,000	-	-	-	-
51	Network Fiber Expansion for Golf Courses and Bear Creek Lake Park	-	150,000	-	-	-	-
3	Recreation Center Fitness Equipment Replacement	-	100,000	100,000	100,000	100,000	100,000
52	City Radio Replacement	-	150,000	-	-	-	-
53	IT Infrastructure Sustainability Program	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
TOTAL EQUIPMENT REPLACEMENT		\$ 1,400,000	\$ 6,175,000	\$ 3,350,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000

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ALL OTHER CAPITAL FUNDS (continued)

SEWER ENTERPRISE

Page*	PROJECT NAME	2021 Revised	2022	2023	2024	2025	2026
54	Sewer Lining	350,000	350,000	350,000	350,000	350,000	350,000
55	Sewer Utility Capital Projects	400,000	1,600,000	400,000	400,000	400,000	400,000
10	Deicing Material Storage and Decant System <i>Add'l funds of \$600,000 Stormwater and Capital Improvement Funds</i>	50,000	-	-	-	-	-
25	Capital Project Contingencies	200,000	-	-	-	-	-
TOTAL SEWER ENTERPRISE		\$ 1,000,000	\$ 1,950,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000

STORMWATER ENTERPRISE

Page*	PROJECT NAME	2021 Revised	2022	2023	2024	2025	2026
56	Major Drainageway Improvements <i>Add'l funds of \$3,100,000 from Mile High Flood District</i>	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000
57	Local Drainage Projects	810,000	1,350,000	500,000	500,000	500,000	500,000
10	Deicing Material Storage and Decant System <i>Add'l funds of \$600,000 Sewer and Capital Improvement Funds</i>	50,000	-	-	-	-	-
25	Capital Project Contingencies	200,000	-	-	-	-	-
TOTAL STORMWATER ENTERPRISE		\$ 3,760,000	\$ 4,050,000	\$ 3,200,000	\$ 3,200,000	\$ 3,200,000	\$ 3,200,000

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ALL OTHER CAPITAL FUNDS (continued)

TABOR FUND

Page*	PROJECT NAME	2021 Revised	2022	2023	2024	2025	2026
58	Bear Creek Greenbelt Renovations <i>Add'l funds from LWCF Funds and County Open Space Grant</i>	\$ 2,717,522	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	Park Improvements <i>Add'l funds from Open Space Funds</i>	1,150,000	213,640	-	-	-	-
59	Peak View Park	182,010	1,000,000	-	-	-	-
46	Land Acquisition <i>Add'l funds from Open Space Funds</i>	7,562,500	-	-	-	-	-
17	Shared Use Paths/Sidewalks <i>Add'l funds of \$11,363,000 from Capital Improvement Funds</i>	2,842,645	-	-	-	-	-
60	Union Corridor Transportation Projects	800,000	-	-	-	-	-
61	Wadsworth at Morrison Road <i>Add'l funds of \$4,994,962 from Federal Funds</i>	2,048,990	-	-	-	-	-
62	Colfax Pedestrian Safety & Infrastructure Improvements <i>Add'l funds of \$10,000,000 from State Funds</i>	2,500,000	-	-	-	-	-
TOTAL TABOR FUND		<u>\$ 19,803,667</u>	<u>\$ 1,213,640</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WATER ENTERPRISE

Page*	PROJECT NAME	2021 Revised	2022	2023	2024	2025	2026
63	Water Utility Capital Projects	322,600	1,750,000	1,050,000	1,050,000	1,050,000	1,050,000
64	Automatic Water Meter Reading	-	-	260,000	-	-	-
25	Capital Project Contingencies	100,000	-	-	-	-	-
TOTAL WATER ENTERPRISE		<u>\$ 422,600</u>	<u>\$ 1,750,000</u>	<u>\$ 1,310,000</u>	<u>\$ 1,050,000</u>	<u>\$ 1,050,000</u>	<u>\$ 1,050,000</u>

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APPENDIX



SCHEDULE OF PURCHASES \$50,000 AND GREATER
2021 - 2022 AUTHORIZATION SUMMARY

DESCRIPTION	2021 Original Authorization	2021 Adjustment to Authorization	2021 Total Authorization	2022 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	\$ 170,000	\$ 450,000	\$ 620,000	\$ 800,000	
✓ Art Space-Development Project	-	300,000	300,000	-	ED
Development Infrastructure Gap Reimbursement	100,000	-	100,000	100,000	ED
Lakewood Parking Study	-	-	-	80,000	General
On Call ED Services	-	100,000	100,000	100,000	ED
Printing Equipment-Lease Payments	70,000	-	70,000	70,000	General
West Colfax Streetscape and Art Improvements	-	-	-	400,000	ED
West Colfax Marketing	-	50,000	50,000	50,000	ED
CITY ATTORNEYS OFFICE	\$ 494,895	\$ -	\$ 494,895	\$ 494,895	
✓ General Legal	254,895	-	254,895	254,895	General
Outside Legal	240,000	-	240,000	240,000	General
CITY CLERK'S OFFICE	\$ 70,000	\$ -	\$ 70,000	\$ 120,000	
Elections (Annual/Regular/Coordinated with Jefferson County)	70,000	-	70,000	120,000	General
COMMUNITY RESOURCES - FAMILY SERVICES	\$ 612,000	\$ -	\$ 612,000	\$ 500,000	
Food Program-Early Childhood Program	112,000	-	112,000	-	Grant
Head Start Facility Renovations	500,000	-	500,000	500,000	Grant
COMMUNITY RESOURCES - HERITAGE CULTURE & THE ARTS	\$ 1,003,500	\$ (487,000)	\$ 516,500	\$ 1,521,500	\$ -
4th of July Event	85,000	(30,000)	55,000	85,000	General
Arts and Culture Plan	50,000	(50,000)	-	50,000	HCA
Ballet Ariel	75,000	(25,000)	50,000	50,000	HCA
Bravo Magazine	80,000	(20,000)	60,000	80,000	HCA
Bulk Mail Services- Bravo & Connections	83,500	(20,000)	63,500	83,500	HCA
HLBP VC lighting system	-	-	-	100,000	OS
HLBP Thematic playspace	-	-	-	60,000	OS
LCC Basement Security Improvements	-	83,000	83,000	-	CIF
O'Kane Historic District Restorations	-	-	-	383,000	Grant/OS
Performance Now Theater Co.	325,000	(175,000)	150,000	325,000	HCA
Presley Theatre Productions Corp	250,000	(250,000)	-	250,000	HCA
✓ Ticketing System-Accesso	55,000	-	55,000	55,000	HCA
COMMUNITY RESOURCES - PLANNING & CONSTR.	\$ 6,735,056	\$ 9,349,327	\$ 15,984,383	\$ 19,305,133	
Addenbrooke Park Lake Edge Treatment	-	800,000	800,000	-	CT
Addenbrooke Park Improvements	-	700,000	700,000	500,000	OS
Bear Creek Greenbelt Renovations	750,000	2,717,522	3,467,522	1,920,312	TABOR/OS
Bear Creek Lake Park Visitor Center Water Cistern	-	75,000	75,000	-	OS
Bear Creek Lake Park Trail Repairs	-	110,000	110,000	-	OS
Bulk Gas Utility	220,000	-	220,000	220,000	General
Carmody Center Pool Renovations	-	500,000	500,000	1,500,000	OS
City Clerk Front Desk Remodel	-	-	-	200,000	CIF*
City Facilities Repairs	100,000	-	100,000	100,000	CIF
Civic Center Complex Emergency Responder Radio	-	100,000	100,000	-	CIF
Civic Center Complex Wayfinding	-	64,000	64,000	-	CIF
Civic Center Elevator Modernization	-	500,000	500,000	500,000	CIF*
Civic Center Parking Garage Fire Sprinkler Replacement	-	-	-	722,221	CIF*
Civic Center Security Gates	-	-	-	145,000	CIF*
Civic Center Snow Removal	70,000	-	70,000	70,000	General



SCHEDULE OF PURCHASES \$50,000 AND GREATER
2021 - 2022 AUTHORIZATION SUMMARY

DESCRIPTION	2021 Original Authorization	2021 Adjustment to Authorization	2021 Total Authorization	2022 Original Authorization	FUND
COMMUNITY RESOURCES –					
PLANNING & CONSTR. (continued)					
Civic Center Elevator Plaza Replacement	-	-	-	120,000	CIF
Community Solar Garden	177,600	-	177,600	177,600	General
Cottage Park (Meadowlark Cottages)	-	450,000	450,000	-	OS
Custodial Services/ Civic Center	350,000	-	350,000	350,000	General
Custodial Services/ Recreation Centers	250,000	-	250,000	250,000	General
Fire and Burglar Alarm Monitoring	150,000	-	150,000	100,000	General
Fire and Burglar Alarm Upgrades	-	300,000	300,000	-	CIF
Front Desk Remodels - Recreation Centers	50,000	-	50,000	50,000	OS
Furniture Replacement Municipal Facilities	100,000	-	100,000	100,000	General
Harrison Park Improvements	-	260,000	260,000	-	OS/CIF
HVAC Maintenance Service Contract	50,000	-	50,000	50,000	General
Lakewood Heritage Center Improvements	-	70,000	70,000	265,000	OS
Lakewood Cultural Center LED Lights	50,000	80,000	130,000	100,000	OS
Lakewood Park Improvements	800,000	250,000	1,050,000	500,000	OS
Lakewood Rides Fenced Parking	-	-	-	100,000	OS
Maintenance Campus Rehabilitations	-	-	-	4,000,000	CIF*
Master Plan	-	-	-	200,000	OS
McDonnell Park Renovations	200,000	(200,000)	-	200,000	CT
Morse Park Renovations	1,357,456	222,000	1,579,456	1,300,000	OS/CDBG
Neighborhood Participation Program	-	160,000	160,000	160,000	OS/CIF
O'Kane Park Court Replacement	-	-	-	675,000	OS/CT
Park and Facility Improvements	560,000	(187,000)	373,000	1,800,000	OS/CT
Peak View Park Improvements (Formerly Taylor)	600,000	1,233,000	1,833,000	600,000	TABOR
✓ Preventative Maintenance Software - Facilities	-	75,000	75,000	100,000	CIF
Public Building Assessment	-	-	-	200,000	General*
Public Building Window Servicing	-	50,000	50,000	50,000	CIF
Quail Shop Renovations	300,000	195,000	495,000	330,000	CIF
Quail Street Park Improvements	-	160,000	160,000	-	OS
Ray Ross Park Shelter Addition	-	-	-	50,000	OS
Recreation Center Improvements	300,000	-	300,000	300,000	OS
Roof Repairs and Replacements	100,000	-	100,000	100,000	CIF
Two Creeks Park Development	50,000	-	50,000	500,000	OS
✓ Warren Tech GOCO Pass Through	-	59,805	59,805	-	OS
Washington Heights Facility Improvements	-	-	-	100,000	OS
✓ Water Rights Consulting	-	100,000	-	100,000	OS
Westland Park Improvements	-	180,000	180,000	-	OS/CIF
Whitlock Recreation Center Renovations	-	325,000	325,000	-	CT
Wright Street Park Improvements	150,000	-	150,000	500,000	OS
COMMUNITY RESOURCES - RECREATION	\$ 420,000	\$ (110,000)	\$ 310,000	\$ 390,000	
Community Connections Magazine	80,000	(40,000)	40,000	80,000	General
Fitness Equipment	150,000	-	150,000	150,000	General*
Pool Chemicals	60,000	-	60,000	60,000	General
✓ Sports League/Officials Contracts	130,000	(70,000)	60,000	100,000	General
COMMUNITY RESOURCES -GOLF	\$ 7,204,177	\$ 241,781	\$ 7,445,958	\$ 785,958	
Fox Hollow Clubhouse Furnaces and Air Conditioners	-	-	-	55,000	Golf
✓ Fox Hollow Golf Carts Lease Payment	75,875	34,465	110,340	110,340	Golf
Fox Hollow Irrigation Replacement & Improvements	7,000,000	-	7,000,000	-	Golf
Golf Course Clubhouse Maintenance and Improvements	-	-	-	100,000	Golf
Golf Course Grounds Improvements	-	-	-	200,000	Golf
Golf Course Maintenance Equipment	65,000	200,000	265,000	150,000	Golf
Golf Course Maintenance and Improvements	-	-	-	100,000	Golf
✓ Homestead Golf Carts Lease Payment	63,302	7,316	70,618	70,618	Golf



SCHEDULE OF PURCHASES \$50,000 AND GREATER
2021 - 2022 AUTHORIZATION SUMMARY

DESCRIPTION	2021 Original Authorization	2021 Adjustment to Authorization	2021 Total Authorization	2022 Original Authorization	FUND
COMMUNITY RESOURCES - PARKS	\$ 1,240,000	\$ 648,000	\$ 1,888,000	\$ 2,122,000	
Bear Creek Lake Park Improvements	-	130,000	130,000	75,000	OS
Belmar Park Improvements	-	-	-	100,000	OS
✓ Community Clean-up & Disposal	50,000	-	50,000	50,000	General
Concrete Flatwork at Morse and Molholm Parks	-	300,000	300,000	-	General/OS
Lasley Park Tennis Court Replacement	-	-	-	150,000	OS
Daniels Park Retaining Wall	200,000	(200,000)	-	-	OS
Ditch Water Monitoring	100,000	(100,000)	-	-	General
✓ JEFFCO SLASH Contribution	-	-	-	600,000	General
✓ Park Fertilizer Program	130,000	-	130,000	130,000	General/OS
Park Infrastructure	-	125,000	125,000	125,000	OS
Park Pond Dredging	-	-	-	50,000	OS
Pathway LED light replacement	55,000	(55,000)	-	55,000	OS
Playground Replacement	120,000	490,000	610,000	120,000	OS
Residential Tree Assistance Program	-	-	-	250,000	OS*
Right of Way Mowing Contract	142,000	-	142,000	142,000	General
Small Park & Median Maintenance Contract	200,000	-	200,000	200,000	General
✓ Solar Recycling Compactors for Parks	126,000	-	126,000	-	General
Tennis Court Resurfacing/Crack Sealing/ Replacement	50,000	(50,000)	-	-	OS□
Trash Collection	67,000	8,000	75,000	75,000	General
FINANCE DEPARTMENT	\$ 772,000	\$ -	\$ 772,000	\$ 893,000	
Copier Leases	140,000	-	140,000	140,000	General
Financial Resilience Planning Study	-	-	-	121,000	General*
Financial Statement Audit	95,000	-	95,000	95,000	General
✓ Postage	117,000	-	117,000	117,000	General
✓ Revenue System Software	420,000	-	420,000	420,000	General
INFORMATION TECHNOLOGY	\$ 2,530,000	\$ 690,000	\$ 3,220,000	\$ 8,250,000	
✓ Asset Management System Maintenance	150,000	-	150,000	150,000	General
✓ Budget system implementation	110,000	-	110,000	110,000	General
City Radio Replacement	-	150,000	150,000	150,000	ERF*, General
✓ Citywide Records Management system maintenance	65,000	-	65,000	65,000	General
✓ Core Firewall Maintenance	150,000	-	150,000	150,000	General
✓ Court System Maintenance	75,000	-	75,000	75,000	General
Desktop Collaboration Software	475,000	-	475,000	475,000	General
✓ Enterprise GIS licensing maintenance	60,000	-	60,000	60,000	General
✓ ERP Software Maintenance	60,000	-	60,000	60,000	General
✓ ERP Technical Support Services	50,000	-	50,000	50,000	General
Finance & HR Management System Replacement	-	-	-	1,325,000	ERF*
✓ IT Advisory Services	65,000	-	65,000	65,000	General
IT Infrastructure sustainability program for PCs, servers, storage, and other network components.	130,000	465,000	595,000	950,000	ERF*
✓ Learning Management System Maintenance	60,000	-	60,000	60,000	PCSIF**
✓ Managed Detection and Response	-	-	-	150,000	General
Network Fiber Expansion for Golf Courses and Bear Creek Lake Park	-	-	-	150,000	ERF*
✓ Phone System Maintenance	-	75,000	75,000	75,000	ERF, General
Police Portable Radios	-	-	-	2,500,000	ERF*
✓ Public Safety Radio System Upgrade	-	-	-	400,000	ERF*
Public Safety Video Surveillance System Enhancements	-	-	-	150,000	ERF*
✓ Radio Maintenance Payments	120,000	-	120,000	120,000	General
✓ Security Camera Expansion	125,000	-	125,000	125,000	General*
✓ Technology Infrastructure Maintenance	60,000	-	60,000	60,000	General
✓ Telephone & Telecommunication	775,000	-	775,000	775,000	General



SCHEDULE OF PURCHASES \$50,000 AND GREATER
2021 - 2022 AUTHORIZATION SUMMARY

DESCRIPTION	2021 Original Authorization	2021 Adjustment to Authorization	2021 Total Authorization	2022 Original Authorization	FUND
MUNICIPAL COURT	\$ 169,091	\$ 15,909	\$ 185,000	\$ 185,000	
Public Defender	169,091	15,909	185,000	185,000	General
PLANNING	\$ 595,000	\$ 15,107,570	\$ 15,537,570	\$ 1,811,428	
40W Artlne Safety Implementation Project	165,000	165,000	165,000	165,000	Grant
40W Artlne Framework Plan	-	-	-	135,000	Grant
CDBG contract to install new playground equipment at Morse Park	-	358,000	358,000	-	CDBG
CDBG contract to renovate the Patterson Head Start cottages	-	450,000	450,000	450,000	CDBG
CDBG-COVID funding to assist in COVID-19 response and recovery	-	1,271,600	1,271,600	-	CDBG
Community Grant Program - City grants Lakewood nonprofit organizations a total of \$100,000 annually	-	100,000	100,000	100,000	General
Contract to operate CDBG homeowner rehab program	150,000	(65,000)	85,000	85,000	CDBG
Homeless Assistance (CDBG)	100,000	-	100,000	-	CDBG
Neighborhood Participation Program (NPP) grant program	180,000	131,542	311,542	180,000	CIF
State Historical Fund Grant	-	75,640	75,640	75,640	Grant
Renewable Energy at Municipal Facilities Study	-	-	-	100,000	General
West Colfax Streetscape and Art Improvements	-	-	-	400,000	General*
West Colfax Pedestrian Safety Project	-	12,500,000	12,500,000	-	Grant
West Colfax Pedestrian Safety Project Planning	-	120,788	120,788	120,788	Grant
POLICE DEPARTMENT	\$ 4,179,789	\$ 637,444	\$ 4,817,233	\$ 4,500,233	
✓ ALPR (Auto License Plate Readers)	250,000	250,000	500,000	500,000	Grant
Body Camera Program	1,000,000	-	1,000,000	1,000,000	TABOR
Body Camera Program	-	216,000	216,000	216,000	GRANT
✓ Crime Lab Vehicle	-	70,000	70,000	70,000	TABOR
✓ DIMS Replacement	-	142,500	142,500	142,500	TABOR
✓ FileOnQ	-	257,000	257,000	-	TABOR
✓ Foothills Animal Shelter Annual Assessment	343,230	15,370	358,600	358,600	General
✓ Imug Data Conversion	105,000	-	105,000	105,000	TABOR
Peace Officer Mental Health	-	79,278	79,278	79,278	GRANT
Janitorial	105,407	4,593	110,000	110,000	General
✓ Jefferson Center for Mental Health	150,625	-	150,625	150,625	General
✓ Jefferson County Regional Crime Lab	199,537	25,463	225,000	225,000	General
✓ Juvenile Assessment Center	85,000	-	85,000	85,000	General
Parking Garage Security Fencing	-	75,000	75,000	75,000	TABOR
✓ 9 Patrol Vehicles @ \$60,000 ea	540,000	(540,000)	-	-	CARES
✓ Police Facility Lease	181,630	-	181,630	181,630	General
✓ PorchLight Family Justice Center	100,000	10,000	110,000	110,000	General
✓ Remote Camera System	150,000	(80,000)	70,000	70,000	TABOR
RMS Consulting	60,000	-	60,000	60,000	General
✓ RMS Data Storage	144,600	-	144,600	144,600	General
✓ RMS Software	494,760	5,240	500,000	500,000	General
✓ RMS Legacy Cost	-	157,000	157,000	157,000	TABOR
Uniform Clothing Cleaner	60,000	-	60,000	60,000	General
✓ Vehicle Auto Theft Task Force Replacement	60,000	-	60,000	-	Grant
✓ 1 Vehicle for CAT	50,000	(50,000)	-	-	CARES
✓ Wellness Psychiatric Services	100,000	-	100,000	100,000	TABOR



SCHEDULE OF PURCHASES \$50,000 AND GREATER
2021 - 2022 AUTHORIZATION SUMMARY

DESCRIPTION	2021 Original Authorization	2021 Adjustment to Authorization	2021 Total Authorization	2022 Original Authorization	FUND
PUBLIC WORKS – ADMINISTRATION	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	
Potential Grants	1,000,000	-	1,000,000	1,000,000	Grant
PUBLIC WORKS – ENGINEERING	\$ 20,843,700	\$ 4,382,920	\$ 25,226,620	\$ 16,087,457	
Brownfields Funds	450,000	-	450,000	450,000	Grant
✓ Consultant Drainage Masterplan	-	-	-	50,000	SEF
Contract Building Plan Review Services	-	-	-	200,000	General
Contract Expedited Building Plan Review Services	-	75,000	75,000	75,000	General
✓ Contract Utility Bill Printing & Postage Services	60,000	5,000	65,000	65,000	SEF/SEF/WEF
Developer Contribution	-	50,000	50,000	50,000	CIF
✓ Development Participation	-	200,000	200,000	200,000	CIF
Environmental Consulting Services	150,000	-	150,000	150,000	General
Kipling Median Modifications at Hampden	-	632,230	632,230	-	Grant/CIF
Local Drainage Improvements	1,350,000	(600,000)	750,000	1,350,000	SEF
✓ Major Drainageway Improvements	2,700,000	-	2,700,000	2,700,000	SEF
✓ Potable Water Purchases	979,000	1,000	980,000	1,010,000	WEF
Recycling Services	175,200	-	175,200	175,200	General
Sewer Utility Capital Projects	1,600,000	(1,200,000)	400,000	1,600,000	SEF
Sidewalk-Shared Use Path Construction	-	8,223,645	8,223,645	3,400,000	CIF/TABOR/Grants
✓ Stormwater Permit Renewal Services	60,000	10,000	70,000	70,000	SEF
✓ Utility Billing System Annual Costs	89,000	-	89,000	91,000	WEF/SEF/SEF
Wadsworth at Morrison Road	10,240,500	(3,196,548)	7,043,952	-	Grant/TABOR/OS
✓ Wastewater Treatment Charges	2,940,000	(90,007)	2,849,993	2,701,257	SEF
Water Utility Capital Projects	50,000	272,600	322,600	1,750,000	WEF
PUBLIC WORKS – FLEET MGMT	\$ 5,216,000	\$ -	\$ 5,216,000	\$ 6,636,000	
Fuel Management System Replacement	-	-	-	280,000	CIF
✓ Fuel Management System Contractor Services	-	-	-	80,000	CIF
Fuel Purchases	1,700,000	-	1,700,000	1,700,000	General
Vehicle Repair, Accessory & Maintenance Services	1,116,000	-	1,116,000	1,116,000	General
Vehicles and Equipment	2,400,000	-	2,400,000	3,460,000	ERF
PUBLIC WORKS – STREET MAINTENANCE	\$ 11,989,874	\$ 823,000	\$ 12,812,874	\$ 13,541,900	
Asphalt Supply Contract(Pri/Sec)	244,000	(182,000)	62,000	62,000	General/CIF
Asphalt Surface Restoration	1,125,000	275,000	1,400,000	1,400,000	CIF
Automatic Meter Reading (AMR) - Water Utility	-	-	-	260,000	WEF
✓ Belmar Snow Removal	70,000	5,000	75,000	75,000	General
✓ Biocide Chemical Purchase	80,000	-	80,000	80,000	SEF
Bridge Rehabilitation Contract	-	-	-	1,000,000	CIF
CCTV & Cleaning Contract	60,000	-	60,000	74,900	SEF
Concrete Repair Program	1,650,000	-	1,650,000	1,650,000	CIF
Crack Seal Contract	500,000	-	500,000	500,000	CIF
Snow and Ice Materials	395,000	-	395,000	395,000	General
Deicing Material Storage/Decant System	-	650,000	650,000	-	CIF/SEF/SEF
Sewer Lining Contract	350,000	75,000	425,000	350,000	SEF
Sewer Root Control Contract	50,000	-	50,000	50,000	SEF
Snowplow Contracting Services	300,000	-	300,000	375,000	General
Stormwater Maintenance Services	300,000	-	300,000	300,000	SEF
✓ Stormwater/Street Cleaning Waste Disposal	-	-	-	70,000	General/SEF
Street Overlay Contract	6,865,874	-	6,865,874	6,900,000	CIF



SCHEDULE OF PURCHASES \$50,000 AND GREATER
2021 - 2022 AUTHORIZATION SUMMARY

DESCRIPTION	2021 Original Authorization	2021 Adjustment to Authorization	2021 Total Authorization	2022 Original Authorization	FUND
PUBLIC WORKS –					
TRANSPORTATION ENG	\$ 3,662,106	\$ 3,141,099	\$ 6,803,205	\$ 4,464,271	\$ -
Annual Traffic Signal Replacements	1,000,000	334,283	1,334,283	1,030,000	CIF
✓ Electricity for signals, signs and street lights	1,630,000	-	1,630,000	1,630,000	General
Long-Life Pavement Marking	200,000	-	200,000	252,165	CIF
Network Switch Replacement	-	-	-	450,000	CIF*
Pedestrian Crossing on Union @ Sere Lane	-	400,000	400,000	-	TABOR
Signs & Markings Utility Truck	-	-	-	90,000	CIF
✓ Street light repairs and maintenance	382,000	-	382,000	562,000	General
Traffic Safety Improvements	235,000	-	235,000	235,000	CIF
Traffic Signal Construction and Maintenance	215,106	-	215,106	215,106	General/CIF
Traffic Signal on Union @ Florida	-	400,000	400,000	-	TABOR
Traffic Signal Reconstruction on Kipling @ 8th Place & Federal Center Gate #1	-	821,816	821,816	-	Grant/CIF
Traffic Signal Reconstruction on Kipling @ 13th Avenue & 13th Place	-	1,185,000	1,185,000	-	Grant/CIF
NON-DEPARTMENTAL	\$ 33,778,350	\$ -	\$ 33,778,350	\$ 33,778,350	
ADA Evaluation and Consultation	-	-	-	400,000	WCF*
Benefits Consultant	160,000	-	160,000	160,000	General
Civic Center Safety and Security Plans	-	-	-	-	PCF/WCF
✓ City Manager's Severance Fund	252,000	-	252,000	252,000	General
Dental Insurance	975,000	-	975,000	975,000	General
Duty Death & Disability Fund	145,000	-	145,000	145,000	General
Employer Pension Contributions	10,422,300	-	10,422,300	10,422,300	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	-	742,500	742,500	PCF/WCF
Life Insurance	258,300	-	258,300	258,300	General
Long-term Disability Insurance	467,250	-	467,250	467,250	General
Medical Insurance	15,225,000	-	15,225,000	15,225,000	General
Medical Insurance (Retiree)	168,000	-	168,000	168,000	General
✓ Previous City Manager's Trust	280,000	-	280,000	280,000	General
Retiree Health	330,000	-	330,000	330,000	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 \$50,000 AND GREATER	\$ 102,774,538	\$ 34,890,050	\$ 137,399,588	\$ 117,276,125	

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 Revenue 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

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
FROM:				
TO:				
TRANSFER PURPOSE				
General Fund	\$ 3,153,463	\$ 6,850,000	\$ 6,994,953	\$ 26,236,256
Capital Improvement Fund	\$ 120,000	\$ -	\$ 2,318,378	\$ 9,285,599
Maintenance Campus Remediation	-	-	-	4,000,000
Sidewalks and Share Use Paths Construction	-	-	-	2,900,000
Building Infrastructure Maintenance	-	-	500,000	500,000
ARPA CIF Revenue Replacement	-	-	818,378	818,378
✓ Civic Center Elevator Modernization	-	-	1,000,000	-
Civic Center Garage Fire System	-	-	-	722,221
City Clerk Remodel Safety Enhancements	-	-	-	345,000
Neighborhood Improvement Program	120,000	-	-	-
Heritage, Culture, and The Arts Fund	\$ 800,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
City Participation	800,000	1,100,000	1,100,000	1,100,000
Grants Fund	\$ 327,462	\$ -	\$ -	\$ -
Previous Period Adjustment	327,462			
Equipment Replacement Fund	\$ 150,000	\$ 250,000	\$ 1,250,000	\$ 7,875,000
IT Infrastructure Sustainability Program	150,000	250,000	1,250,000	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
Property & Casualty Self-Insurance Fund	\$ -	\$ -	\$ -	\$ 3,000,000
Worker's Compensation Self-Insurance Fund	\$ -	\$ -	\$ -	\$ 2,000,000
TABOR Fund	\$ 1,756,001	\$ 5,500,000	\$ 2,326,575	\$ 2,975,657
2020 TABOR Non-Refund	1,756,001	-	-	-
2021 TABOR Non-Refund (Estimate)	-	5,500,000	2,326,575	-
2022 TABOR Non-Refund (Estimate)	-	-	-	2,975,657
Capital Improvement Fund	\$ 3,288,000	\$ 250,000	\$ 417,421	\$ 214,129
Equipment Replacement Fund	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
IT Infrastructure Sustainability Program	250,000	250,000	250,000	-
General Fund	\$ 3,038,000	\$ -	\$ -	\$ -
Debt Payments	3,038,000	-	-	-
TABOR Fund	\$ -	\$ -	\$ 167,421	\$ 214,129
2021 TABOR Non-Refund (Estimate)	-	-	167,421	-
2022 TABOR Non-Refund (Estimate)	-	-	-	214,129

**SCHEDULE OF TRANSFERS**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
FROM:				
TO:				
TRANSFER PURPOSE				
Economic Development Fund	\$ -	\$ -	\$ 392,573	\$ 502,096
TABOR Fund	\$ -	\$ -	\$ 392,573	\$ 502,096
2021 TABOR Non-Refund (Estimate)	-	-	392,573	-
2022 TABOR Non-Refund (Estimate)	-	-	-	502,096
Medical & Dental Self-Insurance Fund	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Property & Casualty Self-Insurance Fund	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Worker's Compensation Self-Insurance Fund	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Open Space Fund	\$ 1,650,000	\$ -	\$ -	\$ -
Capital Improvement Fund	\$ 1,650,000	\$ -	\$ -	\$ -
Peak View (Taylor) Property Purchase	1,650,000	-	-	-
TOTAL TRANSFERS	\$ 9,291,463	\$ 8,300,000	\$ 9,004,947	\$ 28,152,481

*The Lakewood Reinvestment Authority is a separate legal entity not presented in this budget document.

AN ORDINANCE

ADOPTING A REVISED BUDGET FOR THE YEAR 2021 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, 2022, AND ENDING ON DECEMBER 31, 2021, ESTIMATING THE AMOUNT OF MONEY NECESSARY TO BE RAISED BY LEVYING TAXES FOR THE YEAR 2022, TO DEFRAY THE COSTS OF MUNICIPAL GOVERNMENT OF THE CITY OF LAKEWOOD, COLORADO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2022 AND ENDING DECEMBER 31, 2022, 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 2021 and the annual budget for the City of Lakewood, Colorado, for the fiscal year beginning January 1, 2022 and ending December 31, 2022, 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 2022, the City Council has determined that for the year 2021, the proper mill levy, which shall be collected in 2021 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 4.711 mills; and

WHEREAS, the City Council, upon notice duly advertised, held Public Hearings on said budget and mill levy on October 11th, 2021, and October 25th, 2021, 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 2021 and 2022, 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	2021 Beginning Balance *	2021 Revised Financial Sources	2021 Revised Financial Uses	2021 Ending Balance	2022 Financial Sources	2022 Financial Uses	2022 Ending Balance
General	\$ 41,348,984	\$ 139,447,014	\$ 124,370,833	\$ 56,425,164	\$ 140,283,205	\$ 150,696,956	\$ 46,011,413
Special Revenue Funds	48,490,020	59,555,316	79,683,411	28,361,925	29,481,472	33,940,258	23,903,139
Conservation Trust	2,059,686	1,633,979	2,750,600	943,065	1,611,806	1,570,600	984,271
Economic Development	9,254,090	2,018,336	2,501,596	8,770,830	2,788,010	2,438,481	9,120,359
Grants	(2,548,884)	41,501,294	38,753,387	199,023	10,845,629	10,305,823	738,829
Heritage, Culture, Arts	363,856	2,921,321	2,915,435	369,742	3,088,695	3,227,433	231,003
Open Space	11,088,549	8,593,817	11,566,427	8,115,939	7,455,450	13,215,181	2,356,208
TABOR	28,272,723	2,886,569	21,195,965	9,963,327	3,691,882	3,182,740	10,472,469
Capital Projects Funds	21,518,001	24,489,866	28,654,280	17,353,587	38,388,352	38,988,533	16,753,407
Capital Improvement	17,495,675	20,631,877	24,696,135	13,431,417	27,995,363	31,055,727	10,371,053
Equipment Replacement	4,022,326	3,857,989	3,958,145	3,922,170	10,392,989	7,932,806	6,382,353
Enterprise Funds	49,150,692	18,846,660	24,566,893	43,430,459	18,309,960	22,844,930	38,895,489
Golf Course Enterprise	9,470,729	5,930,260	10,047,744	5,353,245	5,933,260	5,867,385	5,419,120
Sewer Enterprise	12,987,753	5,671,700	5,673,159	12,986,294	5,171,700	6,410,560	11,747,434
Stormwater Enterprise	24,068,828	5,820,000	7,040,461	22,848,367	5,820,000	7,442,930	21,225,437
Water Enterprise	2,623,382	1,424,700	1,805,529	2,242,553	1,385,000	3,124,055	503,498
Internal Service Funds	20,743,931	15,449,544	18,021,944	18,171,531	20,449,544	18,781,286	19,839,789
Medical/Dental							
Self-Insurance	13,032,663	12,966,544	14,824,362	11,174,845	12,966,544	14,833,104	9,308,285
Property & Casualty							
Self-Insurance	2,554,724	1,225,000	1,766,678	2,013,046	4,225,000	2,511,740	3,726,306
Retirees Health Program	4,403,110	25,000	220,000	4,208,110	25,000	220,000	4,013,110
Worker's Compensation							
Self-Insurance	753,434	1,233,000	1,210,905	775,529	3,233,000	1,216,442	2,792,088
Total All Funds	\$ 181,251,628	\$ 257,788,400	\$ 275,297,362	\$ 163,742,666	\$ 246,912,533	\$ 265,251,963	\$ 145,403,236

* 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.

SECTION 2. Pursuant to the Lakewood Home Rule Charter, both the revised budget for the year 2021 and the budget for the City of Lakewood, Colorado for the fiscal year beginning January 1, 2022 and ending December 31, 2022 as heretofore proposed to the City Council by the City Manager, be and the same are hereby adopted and approved as the Revised 2020/2021 Annual Budget.

SECTION 3. The budget and financial policies herein approved and adopted, and made part of the public records of the City. A copy of the Revised 2021/ 2022 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, 2022 and ending on December 31, 2022, there is hereby levied a tax of 4.711 mills upon each dollar of the total valuation of all taxable property within the City of Lakewood, Colorado, for the year 2021.

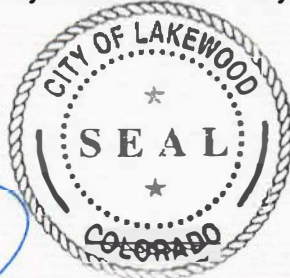
SECTION 5. The City Manager or her designee is hereby authorized and directed to certify to the County Commissioners of the County of Jefferson, State of Colorado, the Total (gross) Mill Levy of 4.711 as herein set forth.

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.

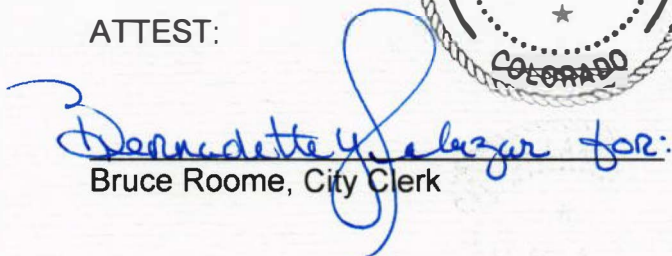
SECTION 7. Pursuant to Section 12.6 (b) of the Lakewood Home Rule Charter, the TABOR fund is hereby created in order to provide for the deposit of monies to be held for special purposes determined by the City Council.


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/public hearing at a virtual regular meeting of the Lakewood City Council on the 11th day of October, 2021; published by title in the Denver Post and in full on the City of Lakewood's website, www.lakewood.org, on the 14th day of October, 2021; set for a second public hearing to be held on the 25th day of October, 2021; read, finally passed and adopted by the City Council on the 25th day of October, 2021; and signed and approved by the Mayor on the 26th day of October, 2021.

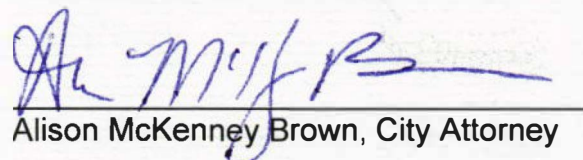


ATTEST:


Bruce Roome, City Clerk


Adam Paul, Mayor

APPROVED AS TO FORM:


Alison McKenney Brown, City Attorney



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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
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
CBI	Colorado Bureau of Investigation
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
CPA	Certified Public Accountant
CPPB	Certified Professional Public Buyers
CPPO	Certified Public Procurement Officers
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
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
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
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
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
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
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



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 barbecues, 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.



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