



# 2023 Proposed Budget Follow-up Discussion

## **“Finding the Balance”**

Tiffany Hooten, Finance Director  
September 27, 2022

# Agenda

- Capital Improvement Plan
  - Capital Projects Fund
  - 3A Sales Tax Capital Improvement Fund
  - IT and Equipment Fund
  - Other Funds
    - Impact Fees, Open Space
- Fee Schedule
- Local Partnership Funding
- ARPA

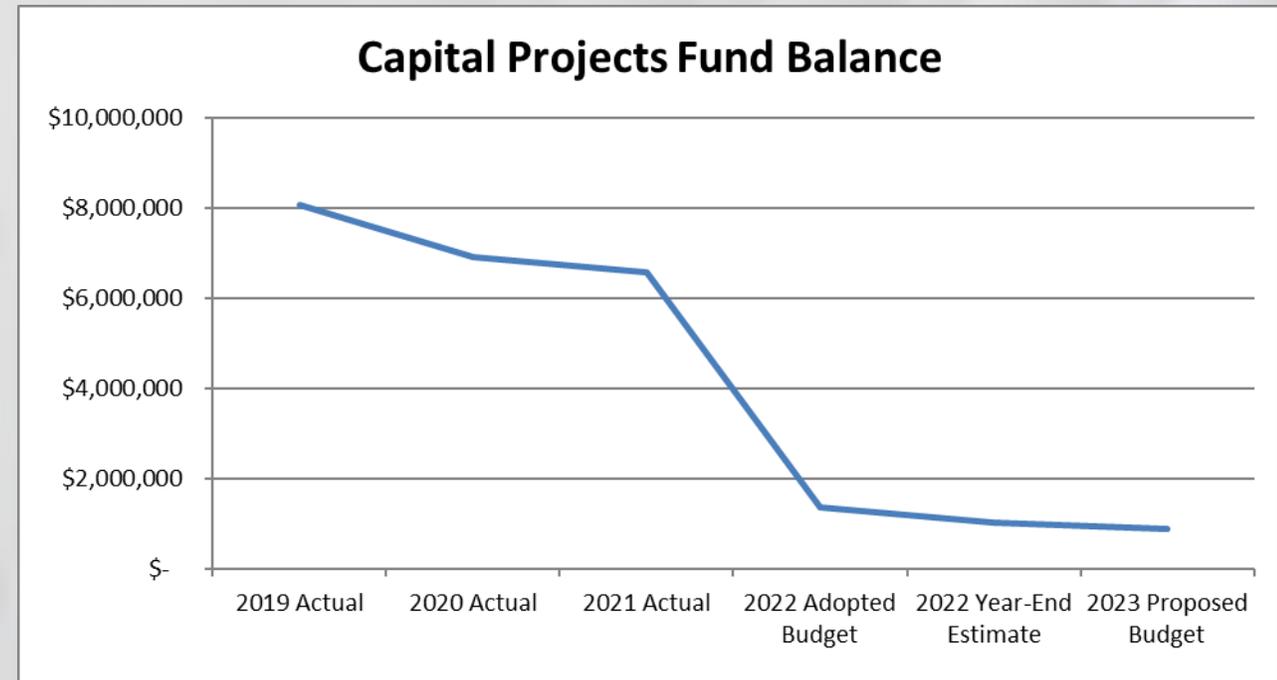
# Capital Improvement Plan

# Capital Projects Fund



# Capital Projects Fund Overview

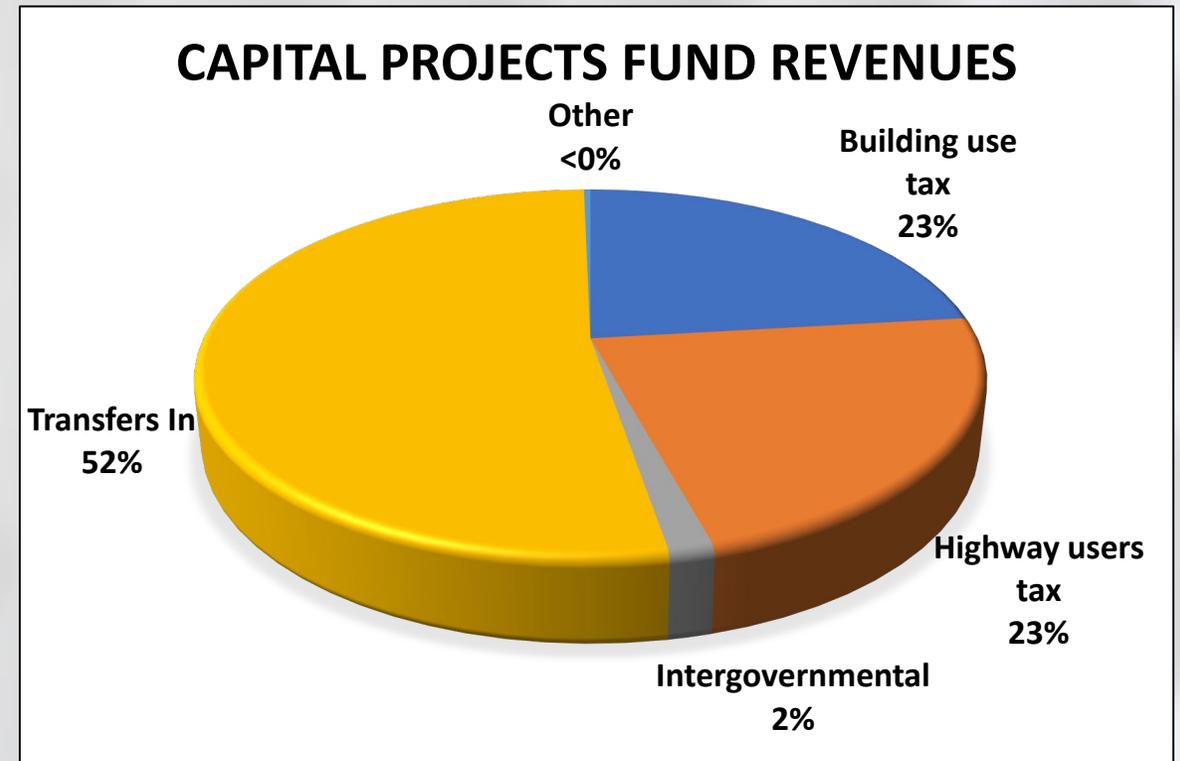
2023 Proposed Budget	
Beginning Fund Balance	\$1,034,447
Revenues	\$6,547,771
Expenditures	<u>\$6,696,096</u>
Net Cash Flow	<u>\$(148,325)</u>
Estimated Ending Fund Balance	<u><u>\$886,122</u></u>



# Capital Projects Fund Revenues

## Revenues

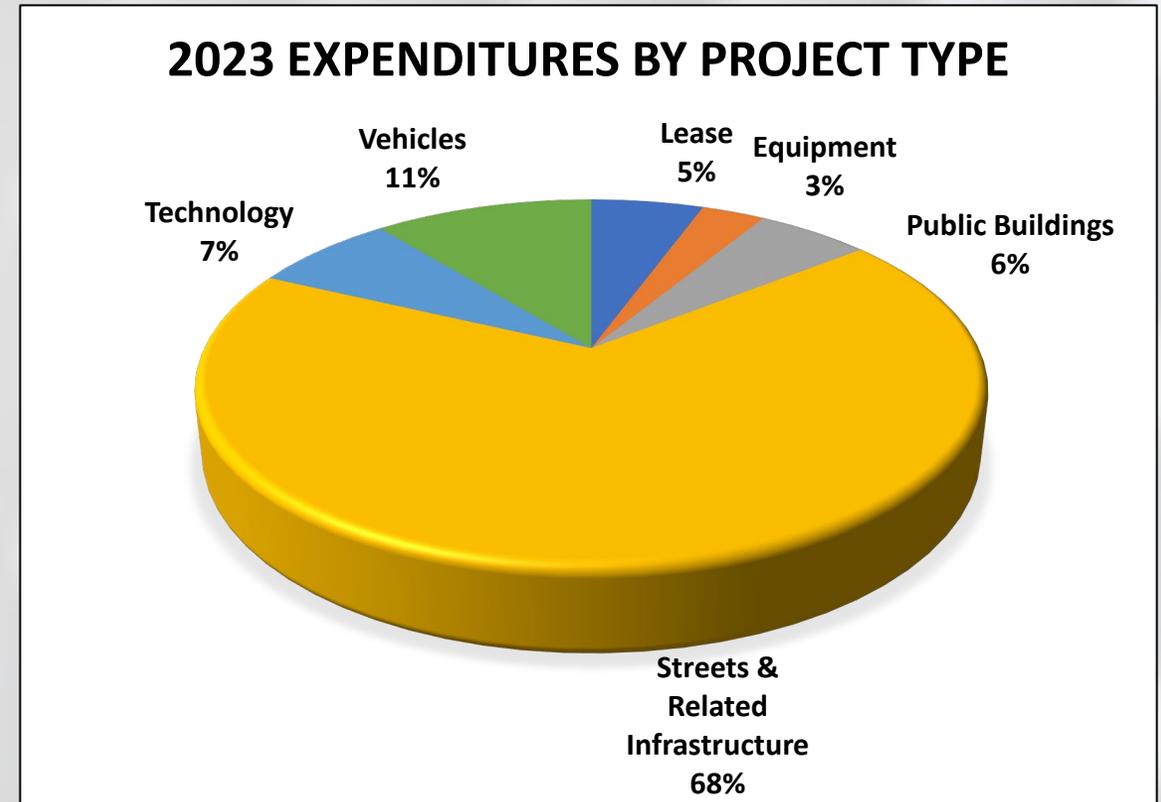
- HUTF Gas Tax – \$1.5M
- Building Use Tax – \$1.5M
  - Highly volatile
  - \$1.5M projected each year
- Transfer from GF – \$3.4M
- IG & Other – \$100k



# Capital Projects Fund Expenditures

## Expenditures

- Streets and Infrastructure – \$4,439,136
- Leases – \$371,340
- Vehicles and Apparatus – \$725,000  
*(Txfr to new Fleet Fund)*
- Technology – \$475,897
- Equipment – \$209,723
- ADA Improvements - \$100,000
- Building Improvements – \$375,000



# Project Highlights

## Recommended Funding

- Streets and Infrastructure \$3.4M
  - Bridges \$1.95M /\$1.2M Grant Matching
    - Main Street & Alamo \$963,000
    - Prince Street Bridge Fence Repairs \$643,000
    - County Line East RR Bridge \$217,000
    - Windermere Bridge over Highline Canal \$135,000
      - Grant matching 2024: \$760,129
    - Gallup
      - Anticipated Grant matching 2026 (~\$475k)
  - Annual Street Rehabilitation \$1.36M
  - Annual Misc. Concrete Projects \$150,000
- Construction market volatile-will need to adjust

# Capital Projects Fund Five-Year Projections

## City of Littleton Capital Projects Fund 2021-2027 Financial Projections

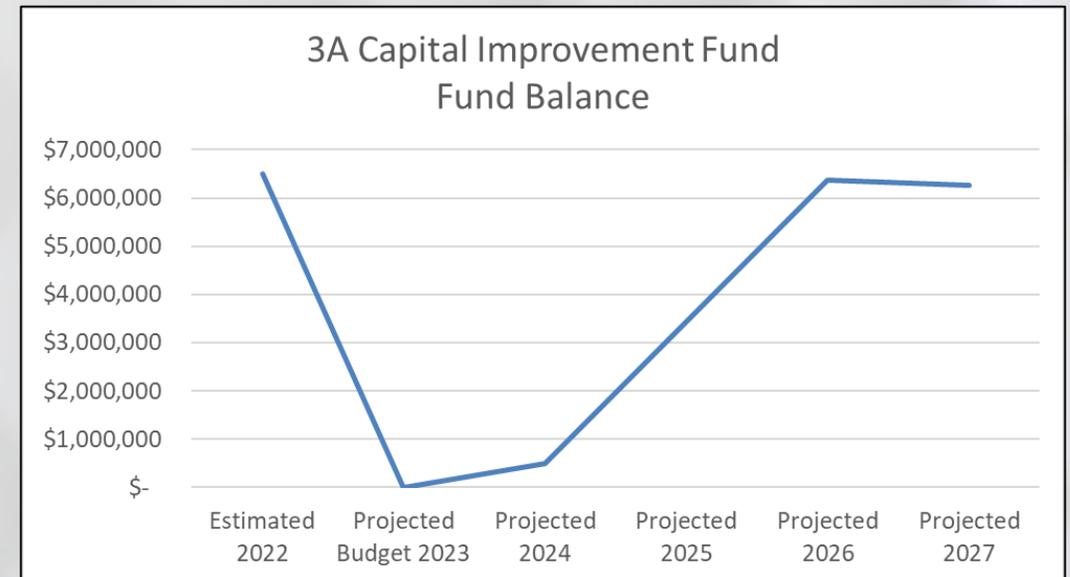
	<u>Actual</u> <b>2021</b>	<u>Estimated</u> <b>2022</b>	<u>Projected</u> <b>2023</b>	<u>Projected</u> <b>2024</b>	<u>Projected</u> <b>2025</b>	<u>Projected</u> <b>2026</b>	<u>Projected</u> <b>2027</b>
Available at 01/01/XX	\$ 6,901,651	\$ 6,583,344	\$ 1,034,447	\$ 886,122	\$ 500,109	\$ 503,437	\$ 514,484
<b>Revenues</b>							
General Fund Transfer	\$ 3,158,900	\$ 3,177,500	\$ 3,427,983	\$ 3,578,814	\$ 3,679,021	\$ 3,770,997	\$ 3,865,272
Grants	177,751	103,000	103,000	103,000	103,000	103,000	103,000
Interest Earnings	(32,612)	131,667	20,689	17,722	10,002	10,069	10,290
Other	107,430	575,000	-	50,000	50,000	50,000	50,000
Building Use Taxes	1,685,518	1,500,000	1,515,000	1,530,150	1,545,452	1,560,907	1,576,516
Highway Users Tax (Streets)	1,494,784	1,367,567	1,481,099	1,553,688	1,628,235	1,707,141	1,790,529
<b>Total Revenues</b>	<b>\$ 6,591,771</b>	<b>\$ 6,854,734</b>	<b>\$ 6,547,771</b>	<b>\$ 6,833,374</b>	<b>\$ 7,015,710</b>	<b>\$ 7,202,114</b>	<b>\$ 7,395,607</b>
<b>Funded Projects</b>							
Leases	\$ 1,466,529	\$ 1,459,670	\$ 371,340	\$ 369,494	\$ -	\$ -	\$ -
Vehicles and Apparatus	216,479	740,204	725,000	775,000	725,000	725,000	750,000
Technology	338,968	715,897	475,897	330,000	320,000	320,000	320,000
Equipment	206,711	226,934	209,723	212,391	215,126	217,929	220,802
Streets & Infrastructure (HUTF portion)	1,260,630	1,606,404	1,481,099	1,553,688	1,628,235	1,707,141	1,790,529
Street & Related Infrastructure	175,946	1,415,141	-	25,000	25,000	25,000	25,000
Dedicated Street Maintenance	2,724,165	5,719,428	2,958,037	3,578,814	3,679,021	3,770,997	3,865,272
ADA Improvements	101,050	100,000	100,000	100,000	100,000	100,000	100,000
Building Maintenance Proj	419,600	419,953	375,000	275,000	320,000	325,000	325,000
	<b>\$ 6,910,078</b>	<b>\$ 12,403,631</b>	<b>\$ 6,696,096</b>	<b>\$ 7,219,387</b>	<b>\$ 7,012,382</b>	<b>\$ 7,191,067</b>	<b>\$ 7,396,603</b>
<b>Ending Fund Balance</b>	<b>\$ 6,583,344</b>	<b>\$ 1,034,447</b>	<b>\$ 886,122</b>	<b>\$ 500,109</b>	<b>\$ 503,437</b>	<b>\$ 514,484</b>	<b>\$ 513,488</b>
<b>Required Reserve</b>	<b>\$ (1,459,670)</b>	<b>\$ (371,340)</b>	<b>\$ (369,494)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Reserve for Grant Match</b>	<b>\$ (500,000)</b>	<b>\$ (500,000)</b>	<b>\$ (500,000)</b>	<b>\$ (500,000)</b>	<b>\$ (500,000)</b>	<b>\$ (500,000)</b>	<b>\$ (500,000)</b>
<b>Ending Available Fund Balance</b>	<b>\$ 4,623,674</b>	<b>\$ 163,107</b>	<b>\$ 16,628</b>	<b>\$ 109</b>	<b>\$ 3,437</b>	<b>\$ 14,484</b>	<b>\$ 13,488</b>

# 3A Sales Tax Capital Improvement Fund



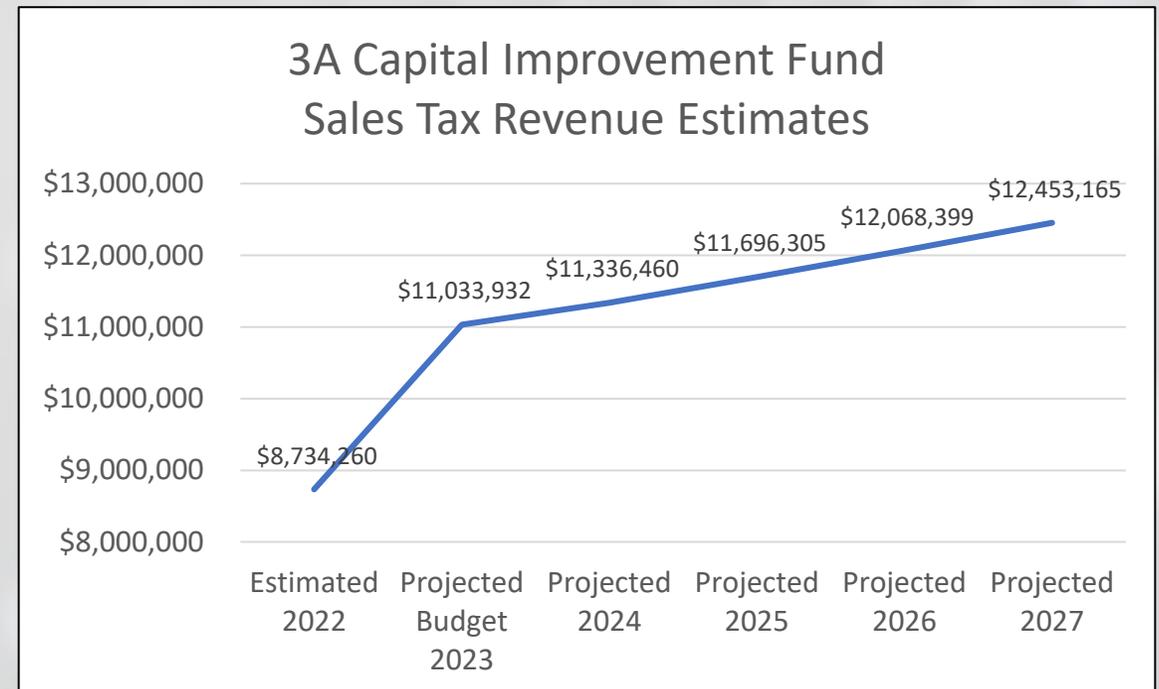
# 3A Sales Tax Capital Improvement Fund Overview

2023 Proposed Budget	
Beginning Fund Balance	\$6,511,195
Revenues	\$11,164,156
Expenditures	<u>\$17,670,000</u>
Net Cash Flow	<u>\$(6,505,844)</u>
Estimated Ending Fund Balance	<u>\$5,351</u>



# 3A Sales Tax Capital Improvement Fund Revenues

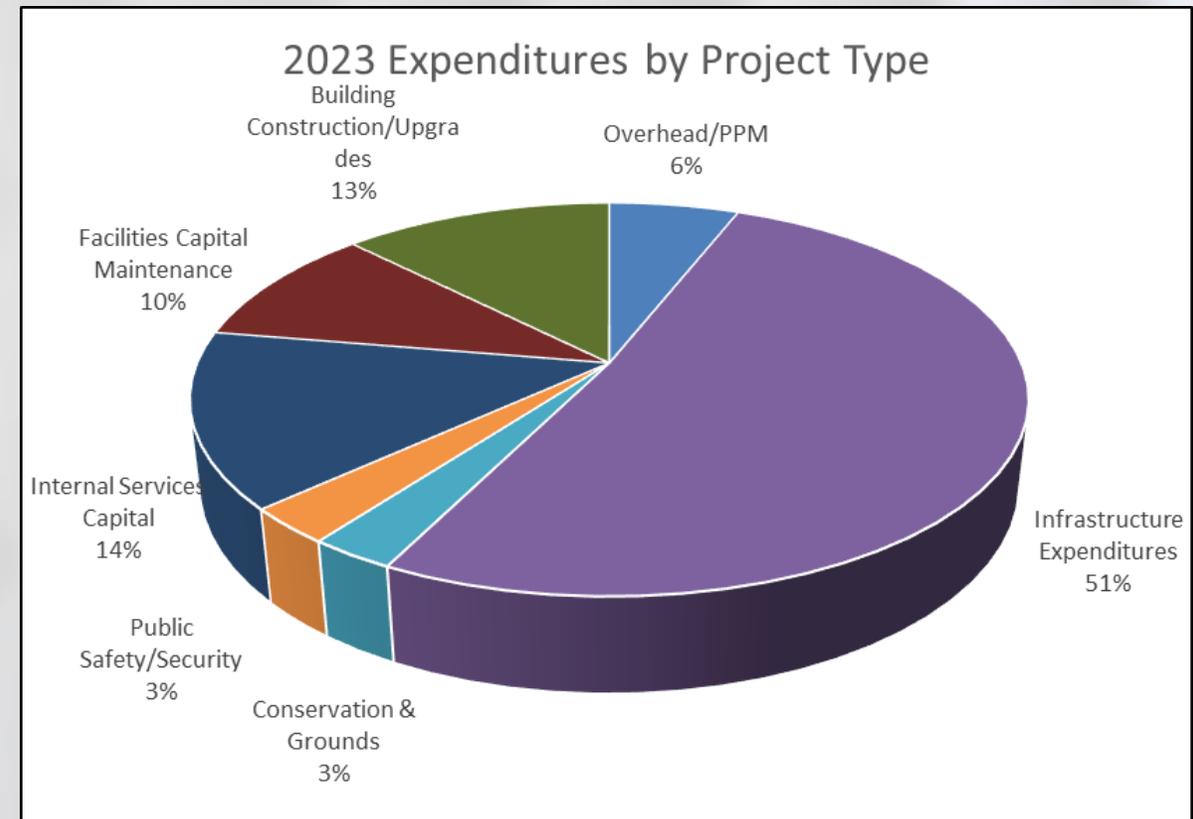
- 2023 Revenues
  - Sales Tax Revenues
    - \$11,033,932
  - Interest
    - \$130,224



# 3A Sales Tax Capital Improvement Fund Expenditures

## Expenditures

- Infrastructure – \$9,090,000
- Internal Services Capital – \$2,550,000
- Facilities Capital Maintenance – \$1,750,000
- Building Construction/Upgrades – \$2,200,000
- Conservation & Grounds – \$500,000
- Public Safety/Security – \$525,000
- Overhead/Personnel costs – \$1,055,000
- Construction market volatile-will need to adjust



# 3A Sales Tax Capital Improvement Fund

## Five-Year Projections

**City of Littleton**  
**3A Sales Tax Capital Improvement Fund**  
**2021-2027 Financial Projections**

	<u>Actual</u> <u>2021</u>	<u>Estimated</u> <u>2022</u>	<u>Projected</u> <u>Budget</u> <u>2023</u>	<u>Projected</u> <u>2024</u>	<u>Projected</u> <u>2025</u>	<u>Projected</u> <u>2026</u>	<u>Projected</u> <u>2027</u>
Available at 01/01/XX	\$ -	\$ -	\$ 6,511,195	\$ 5,351	\$ 486,918	\$ 3,450,461	\$ 6,372,870
Revenues							
Sales Tax revenues	\$ -	\$ 8,734,260	\$ 11,033,932	\$ 11,336,460	\$ 11,696,305	\$ 12,068,399	\$ 12,453,165
Bond Proceeds	-	-	-	23,600,000	-	-	-
Interest Earnings	-	174,685	130,224	107	9,738	69,009	127,457
Subtotal	\$ -	\$ 8,908,945	\$ 11,164,156	\$ 34,936,567	\$ 11,706,043	\$ 12,137,408	\$ 12,580,622
<u>Funded Projects</u>							
Overhead/Personnel costs	\$ -	\$ 178,750	\$ 1,055,000	\$ 2,905,000	\$ 617,500	\$ 640,000	\$ 945,000
Infrastructure Expenditures	-	2,219,000	9,090,000	13,000,000	3,000,000	4,000,000	4,000,000
Conservation & Grounds	-	-	500,000	400,000	500,000	550,000	600,000
Public Safety/Security	-	-	525,000	550,000	650,000	725,000	850,000
Internal Services Capital	-	-	2,550,000	1,950,000	1,300,000	1,450,000	1,450,000
Facilities Capital Maintenance	-	-	1,750,000	1,750,000	1,775,000	1,850,000	1,850,000
Building Construction/Upgrades	-	-	2,200,000	13,900,000	900,000	-	3,000,000
Subtotal	\$ -	\$ 2,397,750	\$ 17,670,000	\$ 34,455,000	\$ 8,742,500	\$ 9,215,000	\$ 12,695,000
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 6,511,195</b>	<b>\$ 5,351</b>	<b>\$ 486,918</b>	<b>\$ 3,450,461</b>	<b>\$ 6,372,870</b>	<b>\$ 6,258,492</b>

# Project Highlights

## Recommended Funding (Cont.)

- Geneva Lodge
  - Exterior Renovations
    - \$625,000 3A/Grants \$200k
- Irrigation Master Plan
  - \$500,000
- Major Mechanical Systems
  - \$2.25M
- Information Technology-\$1.75M
  - ERP- \$1M in 3A
  - \$750,000 3A transfer into IT Fund

# Geneva Lodge (City Offices)

- Renovations include renewal/repairs of doors, windows, siding, rafters and eaves, masonry and grade work
- The maximum grant funding available is \$250,000
- City will need to fund the remaining \$500,000

**Capital Improvement Plan** 2023 thru 2027 Department: PW - Facilities - FAC  
City of Littleton, Colorado Contact: Facilities Project Manager - Yr

Project # FAC 18 Type: Improvement  
Project Name: Geneva Lodge: Exterior Renovations Capital Life Category: Buildings

**Description** Total Project Cost: \$805,000  
Exterior Renovations at Geneva Lodge to include minimal repairs of doors, windows, siding, rafters and eaves, masonry and some grade work on the site. We do not yet have comprehensive pricing but expect to very soon. We are planning to ask for grant funding in the October round from History Colorado. The maximum grant funding available is \$250,000. Therefore, the City will need to fund the remaining \$500K (approximately).

**Justification**

Expenditures	2023	2024	2025	2026	2027	Total
Construction/Maintenance	805,000					805,000
<b>Total</b>	<b>805,000</b>					<b>805,000</b>

Funding Sources	2023	2024	2025	2026	2027	Total
JA Capital - Grant Match		600,000				600,000
Grant - Local 16	200,000					200,000
<b>Total</b>	<b>200,000</b>	<b>600,000</b>				<b>800,000</b>

**Budget Impact/Other**



Produced Using the PlanIt Capital Planning Software Page 1 Tuesday, September 20, 2022

# Irrigation Plan Implementation

**Capital Improvement Plan** 2023 thru 2027

**City of Littleton, Colorado**

Department: PW - Grounds - GRND  
 Contact: Landscape Manager - Starufel  
 Type: Improvement  
 Useful Life:  
 Category: Landscaping

Project #: GRND 04-21  
 Project Name: East Mineral Medians

**Description** Total Project Cost: \$3,480,000

High Priority - Low Impact  
 East Mineral Medians - Turf Conversion & Irrigation Redesign Installation  
 Irrigation system has exceeded its lifespan that it no longer functions properly and needs to be replaced. We would also like to remove the turf out of these medians as they are a huge consumer of resources and not a usable space for the public.

**Justification**

Prior	Expenditures	2023	2024	2025	2026	2027	Total
180,000	Construction/Maintenance	300,000	3,000,000				3,300,000
<b>Total</b>	<b>Total</b>	<b>300,000</b>	<b>3,000,000</b>				<b>3,300,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
180,000	3A Capital - Grounds - 35-303-	300,000					300,000
<b>Total</b>	<b>UNFUNDED</b>		3,000,000				3,000,000
	<b>Total</b>	<b>300,000</b>	<b>3,000,000</b>				<b>3,300,000</b>

**Budget Impact/Other**




Produced Using the Plan-It Capital Planning Software Page 1 Tuesday, September 20, 2022

- Irrigation Study completed in February 2022
- Major deficiencies or problems noted with current irrigation systems
- \$500,000
  - Central Control Installation,
  - Jamison Hill Design and Construction
  - Mineral Ave Medians

# Information Technology/ Equipment Fund

# Information Technology

- ERP
  - \$1,000,000 (*3A sales tax improvement fund*)
  - \$3,000,000 (*ARPA*)
- Transfer from 3A Sales Tax Capital Improvement Fund
  - Network Infrastructure Upgrades - \$200,000
  - Cyber Security - \$200,000
  - Physical Security - \$100,000
  - Equipment Replacement - \$50,000



# Other Funds



# Impact Fees

# Impact Fee Summary

**City of Littleton  
Impact Fees Summary  
2021-2027 Financial Projections**

	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Proposed Budget 2023</b>	<b>Projected 2024</b>	<b>Projected 2025</b>	<b>Projected 2026</b>	<b>Projected 2027</b>
<u>Summary Impact Fees</u>							
Available at 01/01/XX	\$ 3,887,975	\$ 4,019,393	\$ 2,893,096	\$ 1,298,145	\$ 1,217,915	\$ 1,922,045	\$ 2,637,379
<u>Revenues</u>							
Police Impact Fees	\$ 82,734	\$ 10,067	\$ 58,496	\$ 59,765	\$ 60,364	\$ 61,269	\$ 62,188
Museum Impact Fees	79,161	16,305	24,870	50,198	51,001	51,817	52,646
Fire Impact Fees	-	-	-	-	-	-	-
Library Impact Fees	(1,463)	10,970	16,682	55,747	56,639	57,546	58,466
Facilities Impact Fees	471,233	46,546	269,030	239,677	235,512	239,280	243,108
Multimodal Impact Fees	8,074	17,867	54,039	100,160	100,162	100,165	100,167
Transportation Impact Fees	466,810	39,042	231,932	300,223	300,451	305,258	310,142
Subtotal	\$ 1,106,549	140,797	655,050	805,770	804,129	815,335	826,719
<u>Projects</u>							
Public Building	\$ 883,002	\$ 813,828	\$ 1,660,000	\$ 500,000	\$ -	\$ -	\$ -
Infrastructure	57,134	453,266	590,000	386,000	100,000	100,000	-
Consulting/Planning	34,995	-	-	-	-	-	-
Subtotal	\$ 975,131	\$ 1,267,094	\$ 2,250,000	\$ 886,000	\$ 100,000	\$ 100,000	\$ -
<b>Ending Fund Balance</b>	<b>\$ 4,019,393</b>	<b>\$ 2,893,096</b>	<b>\$ 1,298,145</b>	<b>\$ 1,217,915</b>	<b>\$ 1,922,045</b>	<b>\$ 2,637,379</b>	<b>\$ 3,464,098</b>

# Impact Fees (cont.)

## Capital Improvement Plan 2021 through 2027

Project	Type	Actual 2021	Estimated 2022	Proposed 2023	2024	2025	2026	2027	2021 - 2027 Total
<b>Impact Fee Funds</b>									
Facility improvements	Public Buildings	883,001	813,828	500,000	500,000	-	-	-	2,696,829
Transportation Plan	Streets & Related Infrastructure	-	-	-	150,000	-	-	-	150,000
County Line and Broadway	Streets & Related Infrastructure	-	453,266	520,000	-	-	-	-	973,266
Broadway & Ltn intersection grant match	Streets & Related Infrastructure	-	-	-	136,000	-	-	-	136,000
Santa Fe & Mineral	Streets & Related Infrastructure	57,134	-	-	-	-	-	-	57,134
Cultural Connection	Public Buildings	-	-	1,160,000	-	-	-	-	1,160,000
Slaughterhouse Gulch	Streets & Related Infrastructure	-	-	70,000	-	-	-	-	70,000
Professional/Consulting	Public Buildings	34,995	-	-	-	-	-	-	34,995
Bicycle/pedestrian Master Plan Update	Streets & Related Infrastructure	-	-	-	100,000	-	-	-	100,000
Mineral Station Mobility Improvements	Streets & Related Infrastructure	-	-	-	-	100,000	100,000	-	200,000
Fiber Optic	Public Buildings	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ 975,130</b>	<b>\$ 1,267,094</b>	<b>\$ 2,250,000</b>	<b>\$ 886,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 5,578,224</b>

# Campus Connection Library and Museum

- \$1.16M in impact fees
- Improve connectivity between Library and Museum



# Open Space Fund

# Other Funds – Open Space Fund (pg. 189)

## City of Littleton Open Space Fund 2021-2027 Financial Projections

	Actual 2021	Estimated 2022	Proposed Budget 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Available at 01/01/XX	\$ 3,115,285	\$ 4,241,466	\$ 2,712,221	\$ 416,055	\$ 395,865	\$ 1,276,874	\$ 2,501,931
Revenues							
Arapahoe County Open Space revenues	\$ 1,349,844	\$ 1,417,336	\$ 1,459,856	\$ 1,503,652	\$ 1,548,762	\$ 1,595,224	\$ 1,643,081
Jefferson County Open Space revenues	120,757	122,857	125,314	127,820	130,377	132,984	135,644
Arapahoe County Grant	675,000	-	624,810	-	500,000	-	-
Interest Earnings	(44,901)	63,622	20,342	3,120	2,969	9,577	18,764
Rental Income	8,024	8,264	8,512	8,768	9,031	9,302	9,581
Subtotal	\$ 2,108,724	\$ 1,612,079	\$ 2,238,834	\$ 1,643,360	\$ 2,191,138	\$ 1,747,087	\$ 1,807,070
Projects							
A) Parks Development							
1) South Platte Park	\$ 270,007	\$ 303,467	\$ 311,971	\$ 320,730	\$ 329,752	\$ 339,045	\$ 348,616
2) Parks Development and Renewal	607,456	370,000	959,625	1,190,000	850,000	50,000	50,000
B) Trails & Trail Connections	7,080	2,085,000	3,138,090	25,000	-	-	-
C) Acquisitions	-	-	-	-	-	-	-
D) Other	98,000	382,857	125,314	127,820	130,377	132,984	135,644
Subtotal	\$ 982,543	\$ 3,141,324	\$ 4,535,000	\$ 1,663,551	\$ 1,310,129	\$ 522,029	\$ 534,260
<b>Ending Fund Balance</b>	<b>\$ 4,241,466</b>	<b>\$ 2,712,221</b>	<b>\$ 416,055</b>	<b>\$ 395,865</b>	<b>\$ 1,276,874</b>	<b>\$ 2,501,931</b>	<b>\$ 3,774,741</b>
Reserves							
A) Parks Development	\$ 1,265,135	\$ 1,462,069	\$ 1,457,636	\$ 869,097	\$ 1,138,601	\$ 1,726,691	\$ 2,333,924
B) Trails & Trail Connections	1,168,241	(633,291)	(3,225,850)	(2,950,120)	(2,640,368)	(2,321,323)	(1,992,706)
C) Aquisitions	1,712,601	1,996,069	2,288,040	2,588,770	2,898,523	3,217,568	3,546,184
D) Other	95,489	(112,625)	(103,771)	(111,883)	(119,884)	(121,005)	(112,660)
<b>Ending Reserves</b>	<b>\$ 4,241,466</b>	<b>\$ 2,712,221</b>	<b>\$ 416,055</b>	<b>\$ 395,864</b>	<b>\$ 1,276,873</b>	<b>\$ 2,501,931</b>	<b>\$ 3,774,741</b>

# Fee Schedule

# Fee Schedule 2023

- Staff is recommending modest changes
  - Align with market and other municipalities
- Building and Permits
  - Updated fees
- Engineering Inspections
  - Include after hours inspection fees
- Police
  - Body Worn Cameras

# Local Partnership Funding

# Policy Question 7 (page 32)

Does Council support continuation of the Local Partnership Funding program and, if so, at what level?

Location of Funding Request: General Fund

Account: 01-100-7462 - \$87,750 (pg. 62)

Related Council Goal:

Goal 2: Financial Sustainability

Goal 5: Arts, Culture and Tourism

PBB Program: Local Partnership Funding

Quartile: 4-Least Aligned

# 2023 Timeline and Process

- Application period: July 11, 2022 – August 8, 2022
- Staff compiled all materials and a summary for council
- Council made award recommendations
- Council will finalize recommendations tonight

# 2023 Applications Summary

- 35 Applications Received
- 34 Grant Funding Requests - \$263,550
- 7 In-Kind Service Requests
- Categories – Human Services; Community Events; Arts, Culture and Tourism; and Other

# Grant Award Recommendations

- All council members made recommendations
- Staff recommends the following criteria for awards:
  - 4+ council members recommend an award
  - Utilizing the average of non-zero award recommendations
  - Rounding to the nearest \$50
  - Reduce all awards by 15% to stay within allotted budget
- Total Award Recommendation: \$85,850

# In-Kind Award Recommendations

- 4+ council members supported each request

# ARPA

- \$12,081,126 in 2021
  - Funded projects include:
    - Littleton Village Street Repairs
    - Fiber Master Plan
    - Mobile Command
    - Historic District
    - Business Support
    - Housing and Homelessness
    - Library and Museum Staff
    - ERP
    - Fleet/IT Equipment seed funding
    - 5.0 temporary FTE's
- Allocation available
  - \$516,500
- Recommend \$440,000 in 2023
  - Housing Policy Analyst
    - PQ 9 - \$100,000
  - Economic Development Strategic Plan
    - PQ 8 - \$150,000
  - Revitalization Grant
    - PQ 3 - \$50,000
  - Economic Development Analysis
    - \$25,000
  - Homelessness encampment mitigation
    - \$15,000
- Amount remaining - \$76,500

# Closing

- Next steps:
  - 10/4 – Ordinance 1st Reading
  - 10/18 – Ordinance 2nd Reading and Public Hearing
  - 2023 Budget Policy Discussion
    - Use of Reserves/Fund Balance



# 2023 PROPOSED BUDGET FOLLOW-UP

**“Finding the Balance”**