



Lakewood

Full of Possibilities.



2023 ANNUAL BUDGET

Fox Hollow Golf Course | Meadow Course, Hole 5



**CITY OF LAKEWOOD, COLORADO
ANNUAL BUDGET
2023**





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lakewood
Colorado**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morrill

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 and Financial Strategy Manager	Shane O'Neill
Financial Analyst	Deborah Dinkel

DEPARTMENT BUDGET COORDINATORS

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

**CAPITAL IMPROVEMENT AND PRESERVATION
PLAN COORDINATORS**

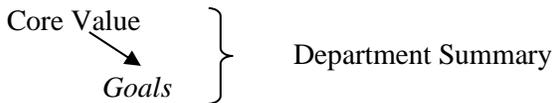
Community Resources	Ross Williams
Information Technology	Tom Charkut
Public Works	Raymond Hill



USING THE BUDGET DOCUMENT

Each year, the City Manager and staff prepare an Annual Budget that serves as the funding plan for policies, goals, and service-levels as determined by the City Council. This document is a comprehensive decision-making tool that provides detail for the 2022 Revised Budget and the 2023 Budget. This budget document includes audited, current year adopted budget, revised budget, next year’s budget data, and forecasted (estimated) data beyond the budget year.

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



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

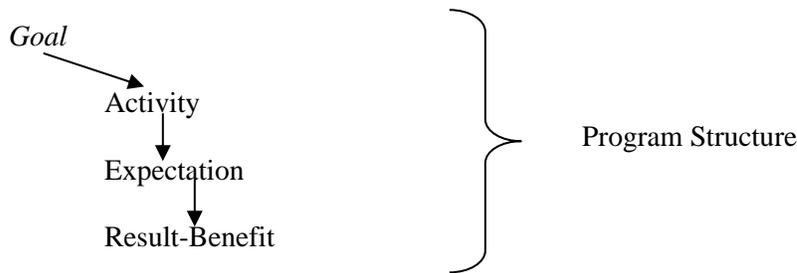
Matrix of Community Core Values by Department

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



USING THE BUDGET DOCUMENT (CONTINUED)

Included in each department budget are explanations of significant changes that have occurred in the 2022 Revised Budget and/or significant budgetary variances in the 2023 Budget. Included with the financial information are descriptions of the Goals, which the program supports. A Goal is broad in nature. It guides a department on how to attain its Mission Statement and most specifically why given programs exist. The Activity, Expectation, and Results-Benefits section documents workloads and achievements for each department. Each activity is followed by the related expectation and result/benefit. If there is more than one activity under a given Goal, it will be separated by a bold line from the previous activity. The reader can easily see the direct relationship between the activity, expectation, and result/benefit. The following diagram further explains the program layout:



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



BUDGET DOCUMENT CHANGES

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

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

BUDGET GUIDE

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

Introduction

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

- ❖ Citywide Organization Chart
- ❖ State and Metropolitan Map
- ❖ Officials of the City
- ❖ City of Lakewood Ward Boundaries
- ❖ Budget and Audit Committee
- ❖ Budget Message from the City Manager
- ❖ Community Profile
- ❖ Form of Government
- ❖ Scope of Services
- ❖ Employees and Benefits
- ❖ 2023 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
- ❖ 2021-2023 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 Capital Purchases
- ❖ Schedule of Transfers
- ❖ 2022 Revised / 2023 Budget Appropriation Ordinance and Mill Levy Ordinance
- ❖ Acronyms
- ❖ Glossary of Terms



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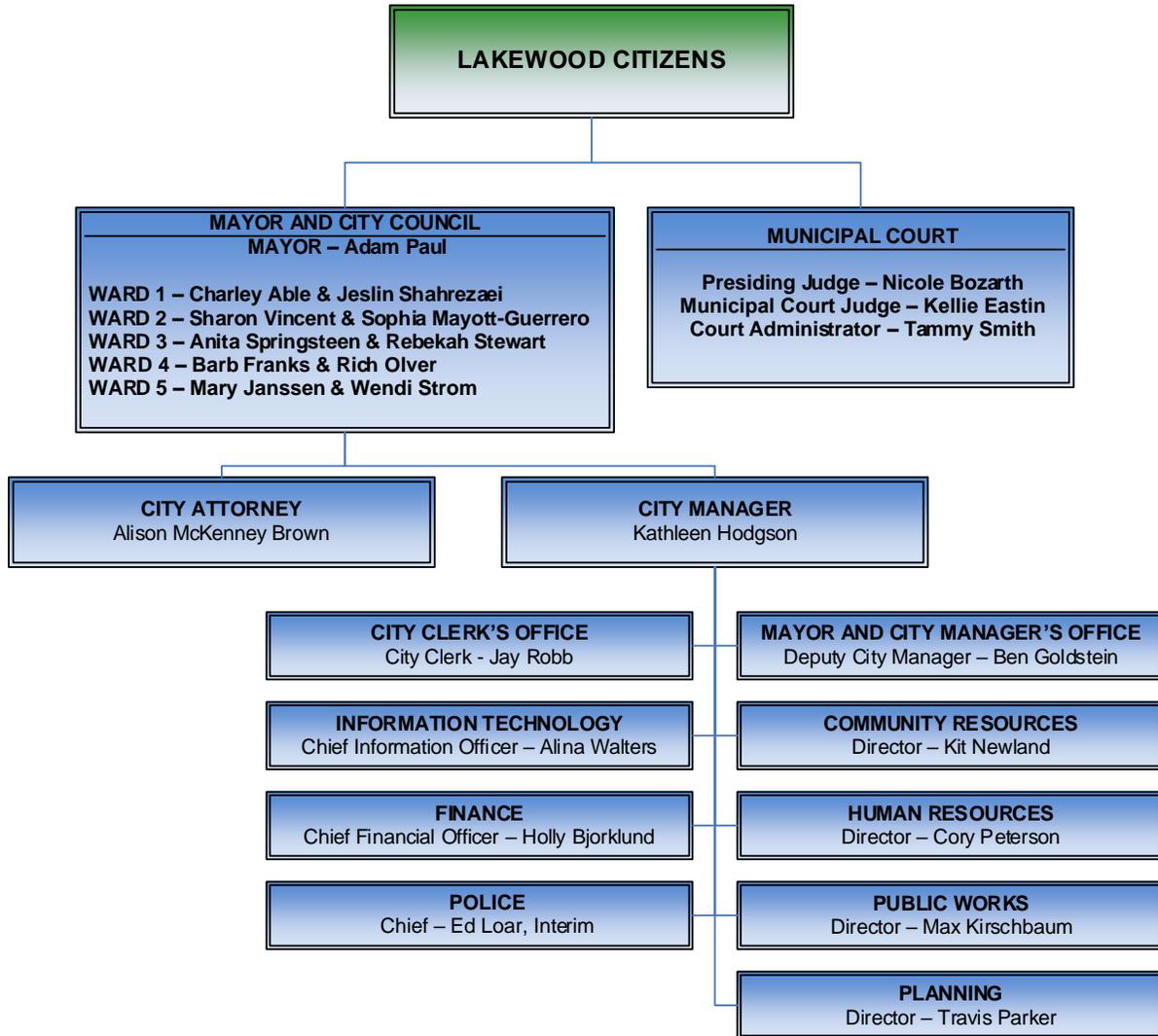
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INTRODUCTION

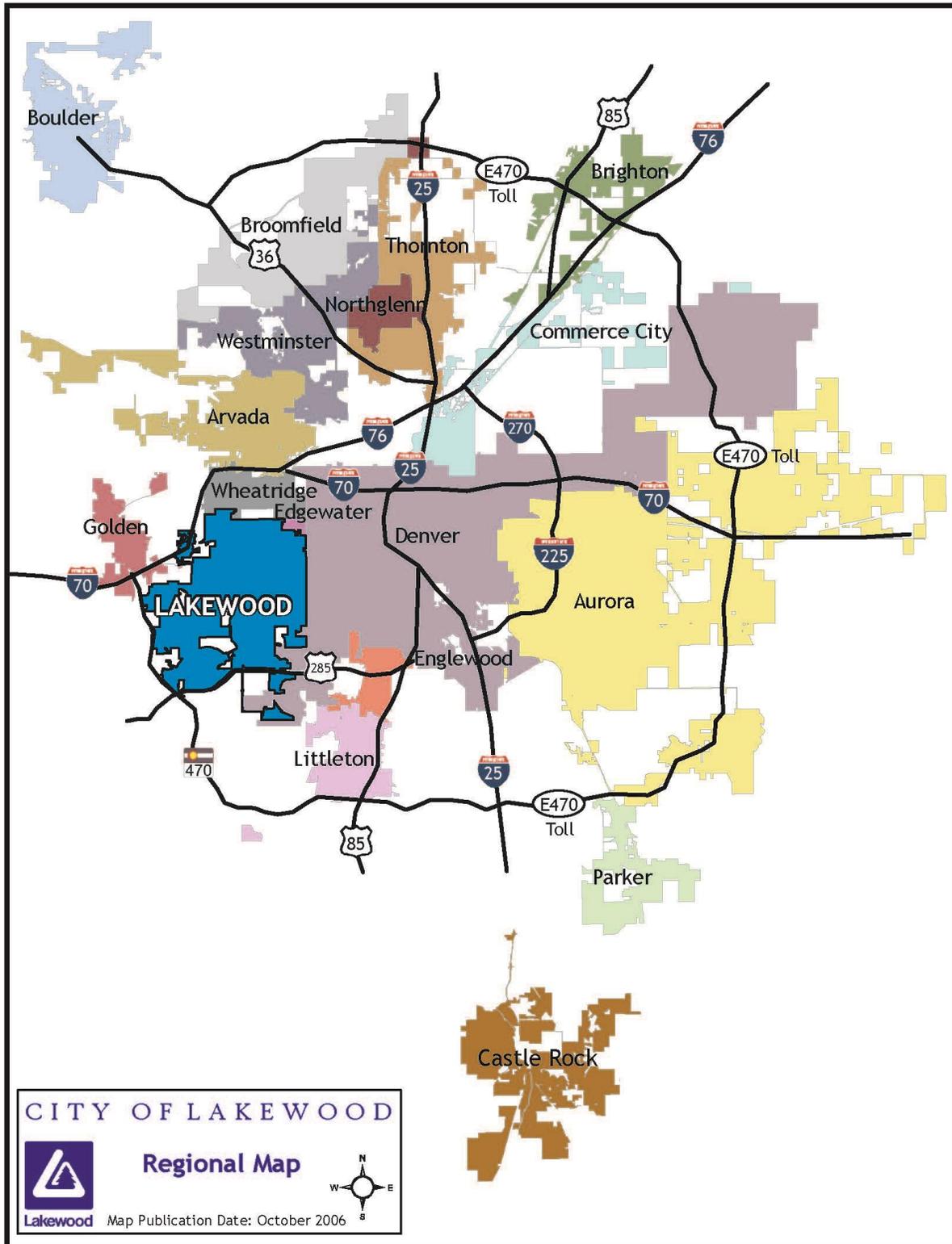


CITY OF LAKEWOOD, COLORADO ORGANIZATION CHART





State and Metro Area





City Government

CITY OF LAKEWOOD ELECTED OFFICIALS:



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

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

WARD 1



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



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

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

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

WARD 2



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



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

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

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



WARD 3



Rebekah Stewart
(303) 987-7740

rstewart@lakewood.org



Anita Springsteen
(303) 987-7743

aspringsteen@lakewood.org

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

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

WARD 4



Rich Olver
(303) 987-7748

rolver@lakewood.org



Barb Franks
(720) 515-6501

bfranks@lakewood.org

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

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

WARD 5



Wendi Strom
(303) 987-7767

wstrom@lakewood.org



Mary Janssen
(303) 987-7776

mjanssen@lakewood.org

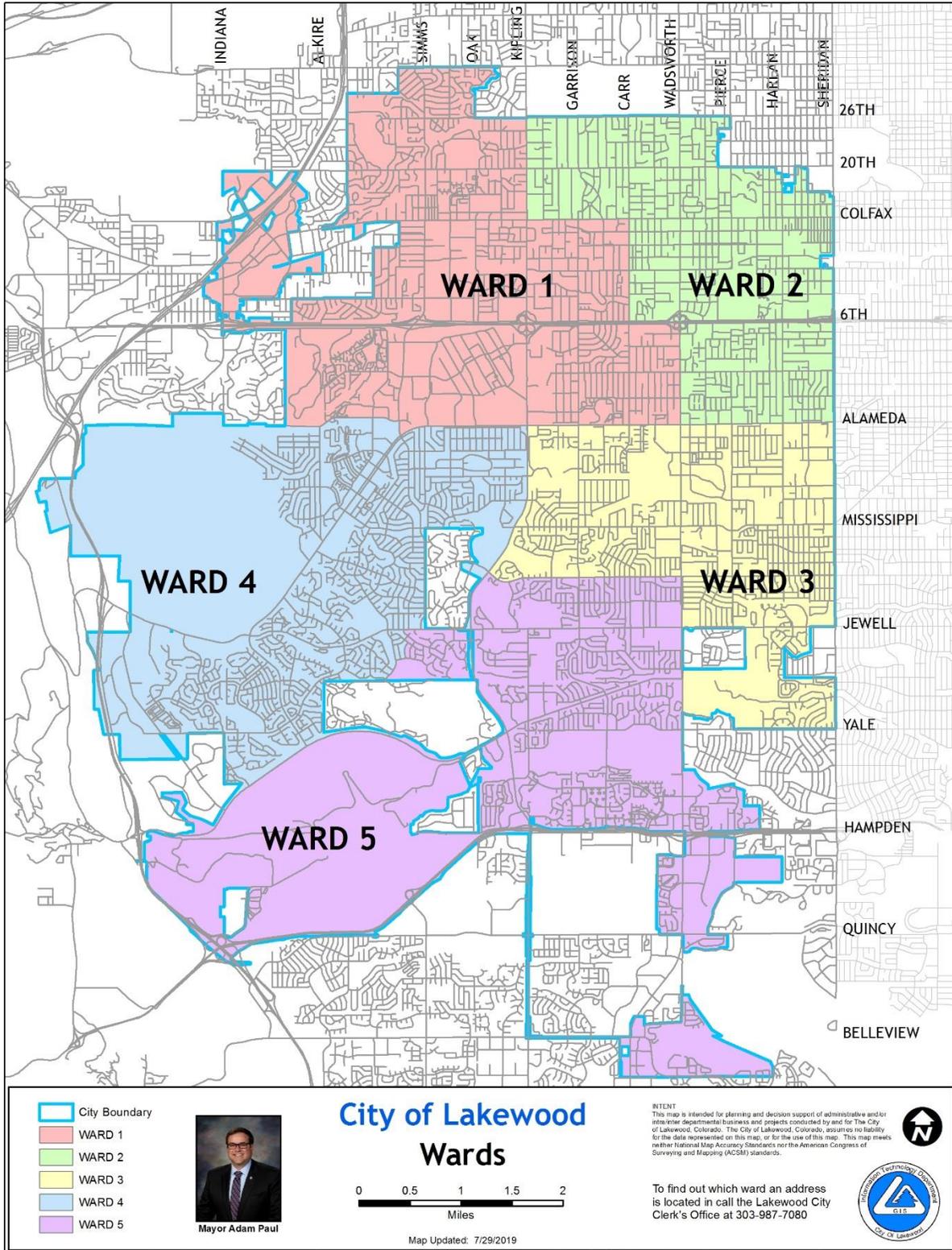
Council member Wendi Strom was elected to a four-year term in November 2021.

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

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



City of Lakewood Ward Map





BUDGET & AUDIT BOARD

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

City Council Members:



Sharon Vincent Ward 2 (720) 979-1449 svincent@lakewood.org	Wendi Strom Ward 5 (30) 987-7767 wstrom@lakewood.org	Rebekah Stewart Ward 3 (303) 987-7740 rstewart@lakewood.org
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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	Debra Hinsvark Term Ending December 31, 2024
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Authority, Expectations, and Tasks of the Board:

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



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CITY MANAGER'S 2023 BUDGET MESSAGE

Honorable Mayor and City Council members:

During the last year, the City of Lakewood and the nation continued to experience the ripple effects of the pandemic with high staffing shortages, supply chain disruption and record inflation. The city, businesses and residents continue to find innovative ways to adapt and thrive in this extraordinary time, and some of these accomplishments are highlighted in this message.

City Council identifies core community values, priorities and goals for the city's annual budget through its annual planning session. Based on these priorities, the proposed 2023 budget has two primary areas of focus: making city infrastructure investments and addressing staffing shortages. The budget also reflects the city's continued work on the issues surrounding residents without housing and efforts to make sustainability a priority.

As discussed in the 2022 budget, the city has received critical one-time federal American Rescue Plan Act (ARPA) funds, which are bolstering Lakewood's core services through maintenance and replacement of infrastructure. These federal funds will be spent over multiple years, and this investment aligns with the city's long-term strategy of effectively serving its residents while strengthening our foundation for a thriving future. These funds provide a good start for investing in infrastructure that is needed, but this one-time infusion will not address the additional significant infrastructure work required in the future.

Through ARPA, Lakewood has received \$21.6 million to help manage the financial fallout from the pandemic. These funds have replaced the revenues the city lost during the pandemic, and they provide the opportunity to spend it on 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.

A great deal of the savings needed to balance the budget in the previous years 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.

The city has been evaluating staffing shortages over the past two years, and this has been an extensive process. In 2022, a minimum number of staff positions were returned to the budget in support of core city services, but in some cases such as the recreation centers, these positions worked reduced hours. In the proposed 2023 budget, additional staffing has been



recommended to address the continuing needs of the Lakewood community.

The hiring of these new employees will continue to be carefully assessed to ensure funds are used effectively. At the same time, retaining quality staff continues to be a challenge for Lakewood, as it has been for businesses across all industries, due to limited pools of qualified candidates. To address hiring and retention needs, the proposed budget includes the ability to invest in staff development and staff appreciation, as the city continues to find creative ways to attract and retain staff.

The pandemic closures had a profound economic impact on businesses and in turn the finances of the City of Lakewood. When the pandemic began two years ago, the city's sales and use tax revenue declined significantly. The city was able to navigate through this financial impact by cutting \$17 million from the budget in 2020 and 2021, relying on the city's healthy savings known as the reserve and receiving federal assistance through the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Sales and use tax revenue began to rebound in 2021, and the first half of 2022 has seen 9% growth over 2021 revenues. This growth in revenues is due to inflation and general sales tax growth. This revenue growth is projected to slow in the second half of 2022, driven by an expectation of a potential recession.

Even with a slowing in revenue growth, the outlook for Lakewood remains optimistic. Residents have returned to purchasing locally and attending events. This has continued in 2022, along with the opening of new businesses across multiple industries and employment numbers nearing pre-pandemic levels. Looking forward into 2023, Lakewood expects to continue experiencing a positive business climate with

active private investment and diverse job growth. Multiple redevelopment and new developments are in the pipeline and will be essential to ensuring Lakewood has the amenities to support existing and future residents and to attract new businesses to our community.

The city's departments also continue to focus on serving the public and making progress on important programs and projects.



Community Resources used the voter-approved Taxpayer's Bill of Rights (TABOR) funds to purchase 117 acres of new parkland including several additions to the Bear Creek Greenbelt, a new 7.7-acre park in Ward 1 known as Porter Park and a 36-acre addition to Bear Creek Lake Park. TABOR funds are also being used to transform the Bear Creek Greenbelt to more safely accommodate all park users. With help from neighborhood volunteers, the department supported the transformation of the southwest corner of Wadsworth and Colfax into a new sculpture walk funded by a grant from the city's Neighborhood Participation Program and added a new playground at Quail Street Park.

In the 2022 budget the Neighborhood Support Team was introduced to promote positive resident interactions and relations with each other and local government. This team provides Lakewood mediation services, small



grants for neighborhood get-togethers and a rentable neighborhood block party trailer. In 2023, the team’s priorities are new programs such as medium-sized neighborhood improvement grants, increased capacity through volunteers, and public engagement projects and events.

In 2022, the Police Department implemented the Law Enforcement Assisted Diversion (LEAD) program, which is designed to assist low-level offenders who are facing drug dependency, mental illness, poverty, or lack housing. In addition to this program, Lakewood has been collaborating with other local governments to expand the assistance to residents without housing. The plan is to create navigation centers in northern and central Jefferson County that will provide both temporary housing and comprehensive services to help those residents attain stable housing. Financing of the navigation centers is expected in 2024.

Sustainability continues to be a priority for the Lakewood community, and the Sustainability Division has several well-established programs including the Sustainable Neighborhoods Program, Partners in Energy bringing energy-efficiency information and programs to businesses, and the annual Earth Day Celebration. In 2022, the division helped make Lakewood greener by working with the community to update the city’s sustainable development standards for greenhouse gas emissions, waste diversion and community benefits that City Council approved this spring. Policy and programs for development in 2023 will include residential water conservation programs, benchmarking and building performance standards, multifamily waste diversion, and technical support for the sustainable development standards update. The city is also

working on a tree canopy program, a slash program, electrification of city vehicles, and planning for renewable energy systems and efficiency of municipal buildings.

The following sections provide greater detail about the proposed 2023 budget in multiple funds.

ALL FUNDS OVERVIEW

The 2023 proposed budget recommends appropriating expenditures in the amount of \$276 million for municipal services, an increase from the 2022 adopted budget of 14.1%. This increase is primarily driven by the one-time investment in maintenance and replacement of infrastructure, investment in mitigating the North Dry Gulch floodplain, and returning to previous staffing levels. Grant funding and revenues available because Lakewood voters lifted the TABOR limits on the city budget also continue to be a significant means for completing infrastructure improvements and projects across the city including for transportation, parks, and public safety. Enterprise fund expenditures are proposed to also increase by \$1.2 million as a result of investments in infrastructure across the Utility Funds. Capital projects are proposed to decrease due to the timing of projects taking place in 2022 instead of 2023.





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 2023 proposed budget, total General Fund revenues are projected to be \$151.7 million, an increase of 10% above the 2022 adopted budget. Additionally, it is estimated there will be a transfer of approximately \$4 million from the General Fund to the TABOR fund from projected revenues in excess of the TABOR limits. The 2023 budget anticipates higher sales and use tax revenues as the impacts from the pandemic diminish. Sales and use tax revenues, which comprise 52% of all General Fund revenue, is projected to increase in 2023 by 5% compared to the 2022 adopted budget.

Even as the city moves beyond the financial impacts of the pandemic, the city is expecting longer term challenges from an expected increased need in spending without a corresponding increase in revenue. This is driven by aging city infrastructure that will need significant investment, an aging population that will need more government services, the city’s relatively low tax rate, and the return of TABOR limits in 2026, which cap the growth of the city’s revenues.

Lakewood continues to evaluate its current revenue sources, expenses, and potential changes for the future to sustain the city’s financial health. Part of the city’s analysis in the last two years has been focused on the changing demographics of the 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 \$14 million in 2023, an increase of 2.2% over the 2022 adopted budget. The Jefferson County assessor conducts a reassessment of property values in odd-numbered years, and property taxes are collected in arrears. As a result, the city’s 2023 budget reflects similar property tax revenues as the 2022 budget although 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.



Expenditures

The 2023 proposed budget reflects using reserves, 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 2023, the proposed budget authorizes the use of reserves to pay for one-time projects and investments in city resources. The General Fund reserves table displayed below shows that the General Fund reserves have grown by \$23.7 million from 2020 to 2021. This growth is partially



due to \$10.8 million of the \$21.6 million total ARPA funds received in 2021, which will take multiple years to spend. The increase also stems from planned savings for the uncertainty of the economy and for future infrastructure projects that currently do not have funding.

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

General Fund Reserves (In Millions)	
2015	42.0
2016	36.1
2017	30.2
2018	30.4
2019	31.2
2020	41.4
2021	65.1
2022 (Projected)	63.4
2023 (Proposed)	55.1

TABOR FUND

In 2018, voters elected to allow the city to keep revenues collected in excess of the TABOR limits 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 limits on what the city can collect and spend, taxpayers enabled Lakewood to direct TABOR 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 limits will be used by the Police, Community Resources and Public Works departments to continue supporting core services for residents in 2023.

The Police Department plans to use its allocation of TABOR funds to continue 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, Peak View Park, Porter Park, Morse Park, and Two Creeks Park.

Public Works will use TABOR funds to complete new sidewalks and to serve as a 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 limits, 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 a city that 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. The city continues to invest in these areas and appreciates the vote of confidence from residents to expand these important services. At the end of 2025, the voter-approved lifting of the TABOR limits on the city’s budget will come to an end, and Lakewood will face a challenge in continuing to fund and maintain the improvements previously paid for by the TABOR funds.



CAPITAL IMPROVEMENT AND PRESERVATION PLAN

In addition to the capital projects that are part of the city’s TABOR fund, the city has an ongoing need to pay for capital projects and maintenance. This is done through the city’s Capital Improvement and Preservation Plan (CIPP). The five-year CIPP (2023-2027) proposes to authorize the completion of existing capital projects and to fund the recurring capital maintenance expenses that support the city’s infrastructure. Additionally, the federal ARPA funds will pay for needed rehabilitation of Lakewood bridges and remediation of the city’s street maintenance campus. 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 and expenses 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. The one-time ARPA funding is helping the city pay for some catch-up on these needs, but the city is expecting to have ongoing obstacles in addressing aging infrastructure because costs are expected to exceed future revenues. Currently there is CIPP reserves that are designated for future projects. However, the cost of maintenance and replacement is consuming the incoming revenue, which does not allow for increasing the reserves enough to pay for all future needs.

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 Police launched its body-worn camera program in early 2022 ahead of the deadline, and it is required to continue to fund the equipment, data services, and staff to ensure compliance with the state law.

With the passage of a pair of affordable housing bills, the topic was not only a priority of the state Legislature but also for City Council. City Council’s Legislative Committee took strong support positions on both House Bill 22-1051 and House Bill 22-1304. These bills work in tandem to increase funding to address the numerous affordable housing issues facing Colorado and



always much more work that needs to be done. We enter 2023 with the knowledge, skill, and resiliency that living through unprecedented times has given us. We also know that by working together in a collaborative way, we can overcome obstacles to create a community that serves everyone.

Sincerely,

Kathleen E. Hodgson
City Manager

Lakewood by creating new grant programs for local governments as well as the addition of \$10 million in income tax credits to be allocated annually by the Colorado Housing and Finance Authority (CHFA).

Additionally, on June 3, 2022, House Bill 22-1355 was signed into law, making Colorado one of the first states to create a producer-responsibility program for statewide recycling. With its passage, the bill requires manufacturers that create products such as aluminum cans and packaging to pay into a state fund that will be used to develop a statewide recycling program. The program will likely result in curbside recycling for most Colorado residents. The program also will work to develop a post-recycle marketplace for the raw materials.

ACKNOWLEDGEMENT AND THANKS

This budget charts the course for the city and the services it will provide residents during 2023, and it is a reflection of the priorities City Council has set. The Budget and Audit Board always plays a significant part in shaping this budget, and this hard work and dedication to monitoring the city's spending is always appreciated.

Lakewood has made significant strides in meeting the community's priorities, and there is

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

480 South Allison Parkway
Lakewood, Colorado 80226-3127
303-987-7040 Voice
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August 18, 2022

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 \$1.8 million in reserves in 2022 and \$23.7 million in reserves in 2023. For 2022, the fund balance will be used for acquisitions and improvements related to Parkland. For 2023, there will be continued focus on Parkland Improvements but there is also a focus on infrastructure investment. At present, the city has the reserves available to remain above the 10% minimum fund balance within the General Fund. With the funding of this 2023 budget, the General Fund reserves at year end 2023 will be \$53.6 million (33.02%). The impact on city services for these acquisitions and improvements have been adjusted accordingly in this budget and will be adjusted in future budgets as needed. Alternatives to using the General Fund are pursued first before utilizing this fund. This is pursued through multiple other funding sources such as grants, partnership opportunities and savings from other forecasted spending.

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 7,400 acres of parkland and over 155,000 residents, the City has one of the highest ratios of parks and recreation facilities per capita in the country.



Bear Creek State 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 theatre for local plays and musical events, art gallery showcasing a variety of exhibits, fine art and dance studios, meeting and event space, art classes and camps.

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



Fox Hollow Golf Course

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

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

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



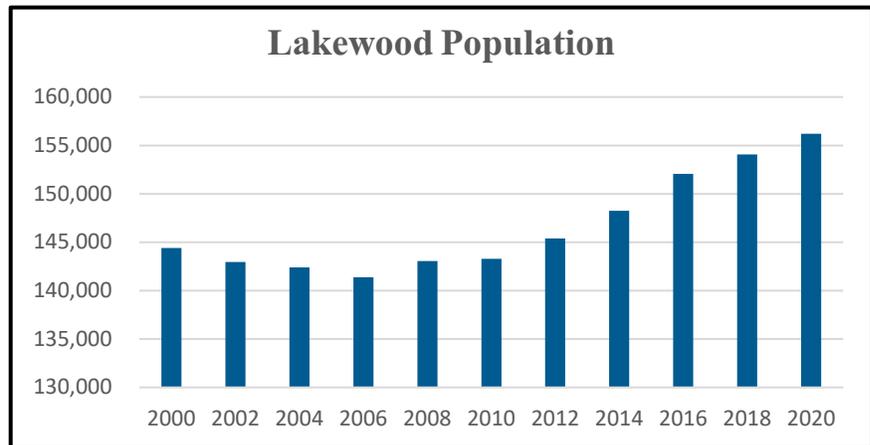


DEMOGRAPHICS

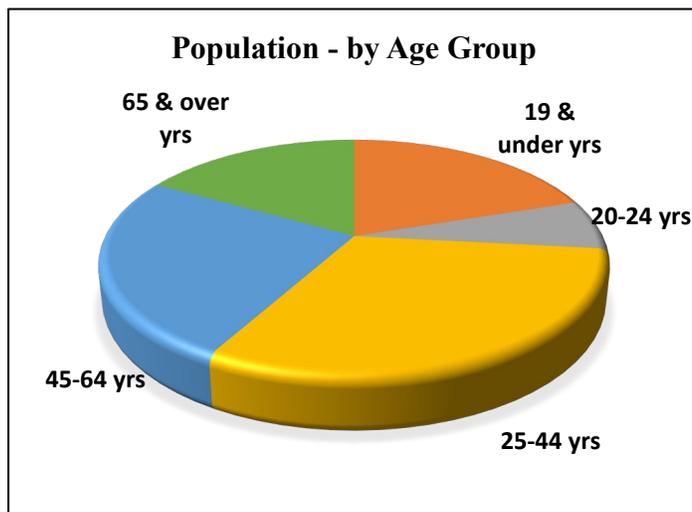
Lakewood Population Forecasts and Growth Rate

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

Source: Colorado Department of Local Affairs



Source: Colorado Department of Local Affairs



Source: Census Bureau Data, ACS 5-Year Estimates 2015-2020



Diversity



White	85.3%
Black or African American	1.4%
American Indian and Alaska Native	0.9%
Asian	3.6%
Native Hawaiian and Other Pacific Islander	0.1%
More Than One Race	5.5%
Hispanic or Latino	22.7%
Not Hispanic or Latino	68.9%

Source: U.S. Census Bureau, 2016-2020 American Community Survey

Educational Attainment

<i>Population 25 Years and Older</i>	<i>Number</i>	<i>Percent</i>
High School Graduate	25,281	22.6%
Some College, No Degree	23,151	20.3%
Associate's Degree	8,438	7.4%
Bachelor's Degree	31,231	27.4%
Graduate or Professional Degree	16,722	14.6%
Percent High School Graduate or Higher	105,363	92.3%
Percent Bachelor's Degree or Higher	47,953	42.0%



Source: U.S. Census Bureau, 2016-2020 American Community Survey

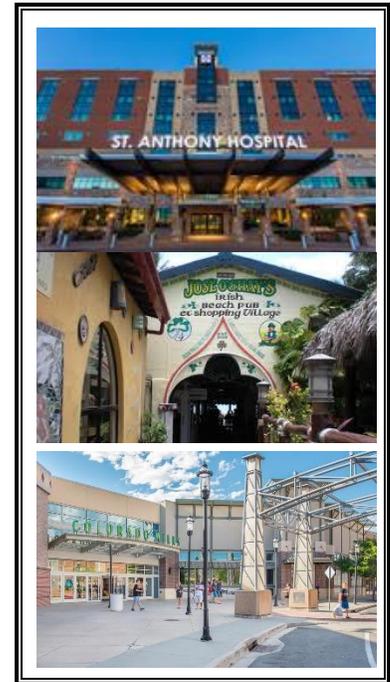




Employment by Industry

Industry	Number	Percent
Agriculture, Forestry, Fishing, Hunting, Mining	1,399	2.3%
Construction	5,317	8.6%
Manufacturing	4,735	7.7%
Wholesale Trade	1,652	2.7%
Retail Trade	6,732	10.9%
Transportation, Warehousing, Utilities	2,353	3.8%
Information	1,538	2.5%
Finance, Insurance, Real Estate, Rental & Leasing	5,055	8.2%
Professional, Scientific, Management, Administrative, Waste Management Services	10,160	16.5%
Educational Services, Health Care, Social Assistance	11,189	18.2%
Arts, Entertainment, Recreation, Accommodation, Food Services	4,721	7.7%
Other Services, Except Public Administration	2,633	4.3%
Public Administration	4,158	6.7%

Source: U.S. Census Bureau, 2016-2020 American Community Survey



Major Employers in Lakewood With 250 Employees or More

Company	Product/Service	Employment
Denver Federal Center	Federal Government	8,000
Jefferson County R-1 School District	Education	3,700
State of Colorado	State Government	2,600
Terumo	Medical Devices	2,330
St. Anthony Medical Campus	Medical	1,780
FirstBank of Colorado	Financial Services	1,700
City of Lakewood	Municipal Government	870
Encore Electric	Electrical Contractor	830
Red Rocks Community College	Education	730
West Metro Fire Rescue	Fire Department	450
Tall Grass	Energy	300

Source: City of Lakewood, Economic Development, July 2022





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	36,623,784	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, 2021



MILL LEVIES: 2021 TAXES PAYABLE IN 2022
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



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

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

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



Median Household Income:

Lakewood	\$71,233
Jefferson County	\$87,793
Denver Metro Area	\$83,289
Colorado	\$75,231
United States	\$64,994

Source: U.S. Census Bureau, 2016-2020 American Community Survey

Housing Costs in Lakewood:

Average Home Value (owner-occupied):	\$590,628
Average Monthly Gross Rental Rate:	\$1,668

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

MORE ABOUT LAKEWOOD...

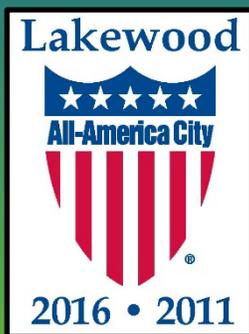
Altitude:	5,518 feet above sea level
Precipitation*:	16.58 inches per year
Snowfall*:	61.6 inches per year
Area in Square Miles:	44.66
Miles of Streets:	543
Number of Street Lights:	8,205
Number of Parks:	113 parks with 7,474 acres
Number of Schools:	39
Number of Students K-12:	18,331
Fire Districts:	West Metro Fire Protection District (7 Stations located in Lakewood) Pleasant View Metropolitan Fire District (No Stations in Lakewood)

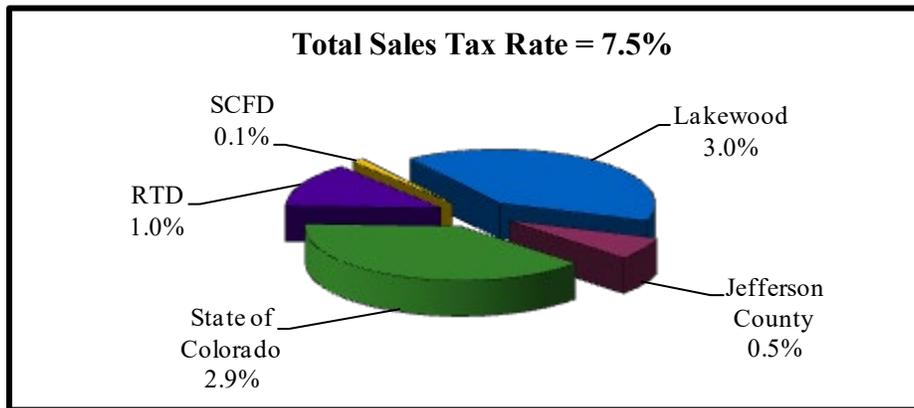
*Source: Colorado Climate Center, Colorado State University

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	3.07
Commerce City	4.50
Denver	4.81
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	3.77
Lakewood	3.00
Littleton	3.75
Lone Tree	2.81
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 2023. In addition, a varying number are employed on a part-time (regular and temporary/seasonal) basis. Lakewood neither recognizes nor bargains with any employee union.

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

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



EMPLOYEES AND BENEFITS (CONTINUED)

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

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

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

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

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



2023 BUDGET AND FINANCIAL POLICIES

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

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

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

Budget Philosophy

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

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

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



2023 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Budget Philosophy (continued)

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

Budget Process

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

Budget Term

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

Basis of Budgeting

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

Budget Contingencies

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



2023 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.



2023 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.



2023 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(s).
- D. Any proposal for the City of Lakewood to acquire property will include a five-year estimate of maintenance and operation costs.
- E. The City Council Budget and Audit Committee will consist of three City Council members and three citizen representatives appointed by the Mayor, with the concurrence of City Council.
- F. Thirty percent of the General Fund reserve will be set aside for public safety purposes.
- G. Public Safety shall be defined as police, municipal court, municipal prosecution and related support services.
- H. The 2005 General Fund audit will be used to establish a "base" for public safety expenditures. The utilization of new sales tax revenues as identified in ballot question 2A will be in addition to the "base".
- I. The annual draft budget shall reflect a minimum 10% General Fund balance.

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

**2023 BUDGET AND FINANCIAL POLICIES (CONTINUED)****SCHEDULE FOR PREPARATION OF THE 2023 ANNUAL BUDGET**

2023 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 19	City Manager / City Council	City Council Study Session to review Proposed 2022 Budget data	City Charter Article XII, 12-2
Sep 26	All Departments	Updates from Study Session Due to Finance Department	
Sep 26 – Sep 30	Finance	Compile Final 2022 Budget Document	Colorado Revised Statute Section 29-1-103
Oct 3	City Manager / Finance / City Council	First Reading and Public Hearing on the Proposed 2023 Budget and 2022 Mill Levy Ordinance	City Charter Article XII, 12-4
Oct 17	City Manager / Finance / City Council	Second Reading and Public Hearing on the Proposed 2023 Budget and 2022 Mill Levy Ordinance	City Charter Article XII, 12-4
Dec 4	Finance	Certify 2022 Tax Mill Levy with Jefferson County	Colorado Revised Statute Section 29-1-301
Dec 20	Finance	Submit the 2023 Budget Document to GFOA for Award Program and Certify the 2022 Budget to State of Colorado	Colorado Revised Statute Section 29-1-103



2023 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, TABOR Fund, 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.



2023 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Strategic Financial Plan

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

Economic Development Policies

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

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

Revenue Policies

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

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

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

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

Expenditure Policies

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



2023 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.



2023 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Taxpayers' Bill of Rights (TABOR) (continued)

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

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

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

Fund Balance Policies

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

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

Fund Balance Classifications

- ❖ **Non-spendable Fund Balance** – Generally for inventories and prepaid expenses that are a part of fund balance but are not available for spending.
- ❖ **Restricted Fund Balance** – Amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. Under the Colorado Constitution, the City has restricted fund balance for emergencies and other fund balances for which the funds may only be used for a specific purpose.
- ❖ **Assigned Fund Balance** – Is for those funds for which the City intends to spend on specific purposes, while maintaining the flexibility to change those intentions without the elements present in the *restricted* classification. The City has made a commitment via its budgetary process to fund the replacement of equipment and cultural programming under these auspices.



2023 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Fund Balance Policies

- ❖ 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.



2023 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.



2023 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.



2023 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.



2023 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:



2023 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.



2023 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.



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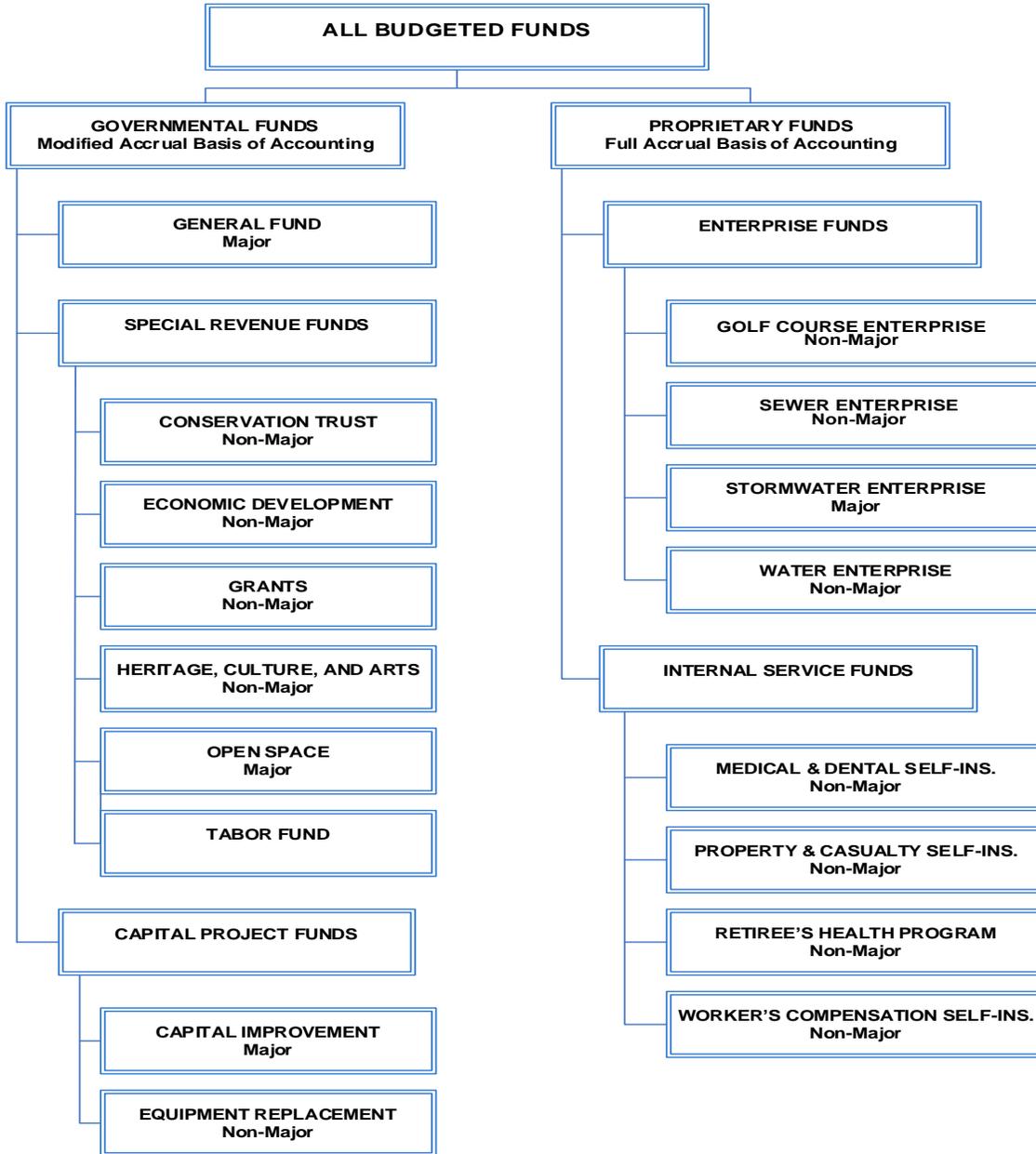


BUDGET OVERVIEW



CITY FUNDS

Fund Organization for 2023 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.



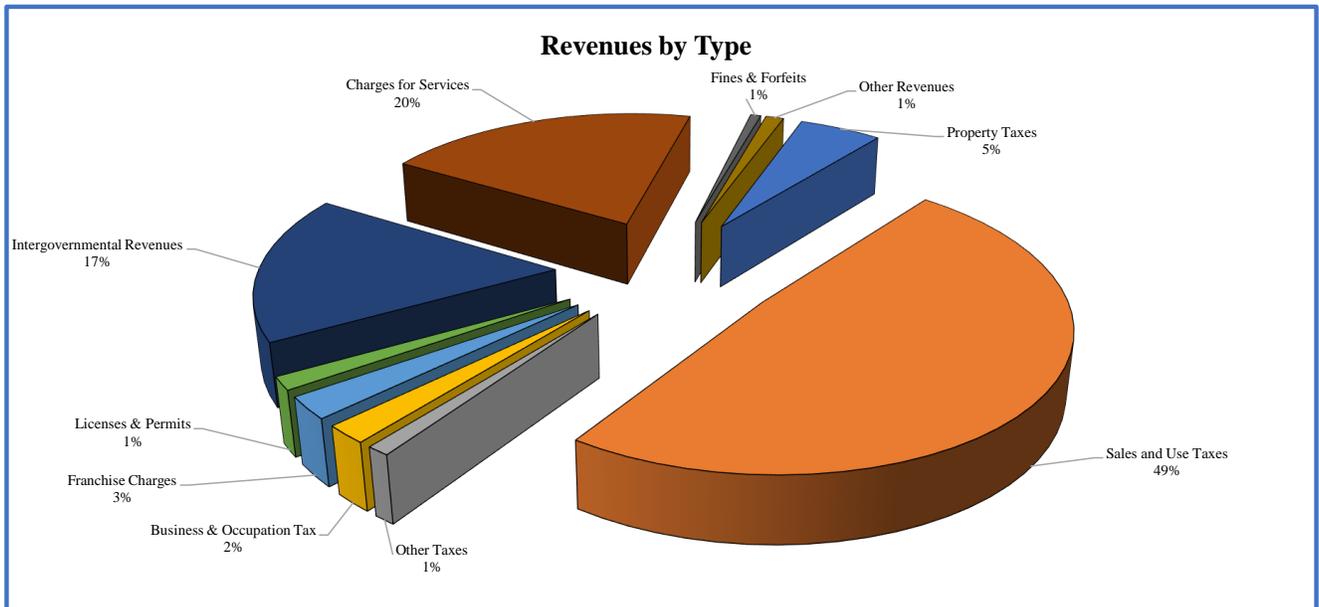
ALL FUND TYPES
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Total All Funds			
	2021 Actual	2022 Budget	2022 Revised	2023 Budget
REVENUES				
Property Tax	\$ 11,816,003	\$ 12,740,069	\$ 13,090,476	\$ 13,090,476
Sales Tax	90,618,403	79,128,084	96,131,574	103,215,804
General Use Tax	4,189,365	5,640,692	4,587,271	4,644,949
Building Material Use Tax	2,710,027	4,676,267	3,317,400	3,421,140
Motor Vehicle Use Tax	8,909,242	7,980,030	9,331,401	10,259,256
Specific Ownership Tax	968,825	1,030,286	978,514	978,514
Business & Occupation Tax	4,274,875	4,278,999	4,574,117	5,099,622
Franchise Charges & Other Taxes	6,061,139	5,954,405	6,254,895	6,233,591
Hotel Accommodation Tax	1,615,664	1,878,010	1,808,140	1,734,585
Licenses & Permits	3,447,993	4,240,238	3,689,352	3,680,018
Intergovernmental Revenue	38,256,922	39,669,273	48,375,138	41,962,938
Charges for Services	46,227,647	46,405,483	48,407,542	50,066,920
Fines & Forfeits	1,482,710	1,287,106	1,586,500	1,621,615
Investment Income	(21,284)	1,803,768	1,857,670	1,775,671
All Other Revenues	1,535,257	1,347,342	1,514,841	1,083,151
Total Revenues	222,092,791	218,060,052	245,504,831	248,868,249
EXPENDITURES				
Mayor and City Council	445,661	570,954	613,680	634,823
City Manager's Office	3,383,286	4,121,465	3,008,789	3,826,693
City Attorney's Office	1,747,525	2,103,627	1,982,202	2,263,717
City Clerk's Office	871,548	989,281	979,838	1,164,226
Community Resources	48,634,819	56,117,853	67,046,487	52,640,361
Finance	3,292,795	3,698,839	3,604,495	4,425,346
Human Resources	1,152,726	1,397,740	1,435,865	1,807,396
Information Technology	7,534,309	12,718,852	12,286,253	10,568,773
Municipal Court	3,795,375	4,035,089	4,412,897	5,225,062
Planning	3,924,859	6,241,529	8,749,375	11,483,522
Police	56,278,975	61,106,587	58,858,399	65,084,392
Public Works	43,846,418	58,784,877	63,089,790	75,239,215
Non-Departmental	17,815,429	25,507,646	22,410,165	38,163,471
Total Expenditures	192,723,724	237,394,338	248,478,234	272,526,997
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	19,473,141	28,152,481	34,122,255	8,552,282
Operating Transfers Out	(15,966,780)	(28,152,481)	(32,923,245)	(8,552,282)
Sale Of City Assets	999,450	-	-	-
Total Other Financing Sources (Uses)	4,505,811	0	1,199,010	0
Excess (Deficiency) of Financial Sources over Financial Uses	33,874,877	(19,334,287)	(1,774,394)	(23,658,748)
Capital Additions	5,155,746			
FUND BALANCES/NET POSITION, BEGINNING OF YEAR				
	181,251,629	220,282,252	220,282,252	218,507,858
FUND BALANCES/NET POSITION, END OF YEAR				
	220,282,252	200,947,966	218,507,858	194,849,110



CITY REVENUES SUMMARY BY ALL FUND TYPES 2023 BUDGET

Revenues	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
Property Tax	13,090,476	-	-	-	-	13,090,476
Sales Tax	86,633,982	-	16,581,822	-	-	103,215,804
General Use Tax	3,947,749	-	697,200	-	-	4,644,949
Building Materials Use Tax	2,658,164	-	762,976	-	-	3,421,140
Motor Vehicle Use Tax	8,761,421	-	1,497,835	-	-	10,259,256
Specific Ownership Tax	978,514	-	-	-	-	978,514
Business & Occupation Tax	5,099,622	-	-	-	-	5,099,622
Franchise Charges & Other Taxes	6,233,591	-	-	-	-	6,233,591
Hotel Accomodation Tax	-	1,734,585	-	-	-	1,734,585
Licenses & Permits	3,680,018	-	-	-	-	3,680,018
Intergovernmental Revenues	6,043,468	31,388,731	2,130,739	2,400,000	-	41,962,938
Charges for Services	11,646,106	1,786,241	3,485,000	19,028,029	14,121,544	50,066,920
Fines & Forfeits	1,621,615	-	-	-	-	1,621,615
Investment Income	896,345	238,705	390,921	146,700	103,000	1,775,671
All Other Revenues	567,171	15,980	200,000	275,000	25,000	1,083,151
Total Revenues	\$ 151,858,242	\$ 35,164,242	\$ 25,746,493	\$ 21,849,729	\$ 14,249,544	\$ 248,868,249
% of All Funds	61.0%	14.1%	10.3%	8.8%	5.7%	



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

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



Revenue Overview

The City diligently works to maintain a strong, reliable revenue base recognizing that a dependence upon any individual revenue source would make revenues more vulnerable to economic cycles. All revenues are realistically projected, monitored and updated as necessary. The City utilized the Colorado Legislative Council’s Economics Staff’s “Economic and Revenue Forecast” dated June 2022 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 2022 and 2023 used in forecasting:

Year	2022	2023
Colorado Legislative Council	9.7%	4.1%
Governor’s Office of State Planning & Budgeting	18.6%	4.2%

The 2022 revised revenue budget for all funds increased by 12.6% over the 2022 original budget primarily due to significant grants received in 2022 and increases in sales & use taxes

For 2023, revenues are forecasted to increase by 1.4% over the 2022 revised budget. 2024 Revenues are declining due to a decrease in the ARPA Grant Revenue. Overall revenues are projected to change as follows:

Year	2022R	2023	2024	2025	2026	2027
Revenue Increase / (Decrease)	12.6%	1.4%	(3.1%)	2.7%	3.1%	2.7%

TABOR (Taxpayers’ Bill of Rights)

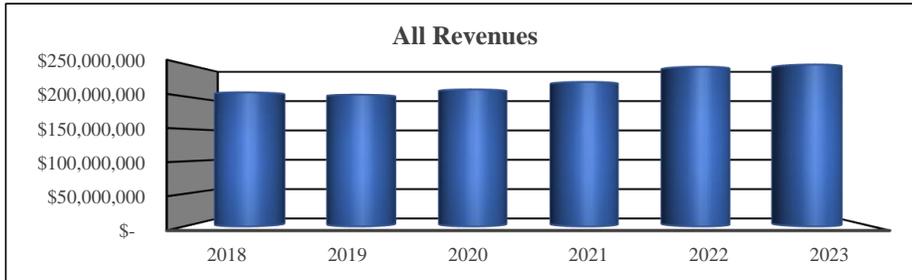
Prior to 2017, a substantial portion of the City’s revenues were limited by the Taxpayers Bill of Rights. Certain revenues were limited to growth by an amount equal to the prior year’s CPI plus local growth with any amount above the TABOR limit subject to refunding. In November 2018, Lakewood voters 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 2023 Budget. Intergovernmental revenues continue to be the most volatile of the revenue types.



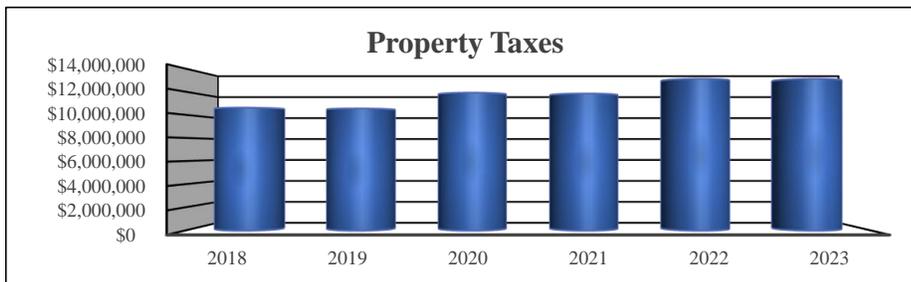
Year	All Revenues	% Chg
2018	\$ 206,141,062	
2019	\$ 202,494,526	-1.80%
2020	\$ 210,572,244	3.84%
2021	\$ 222,092,791	5.19%
2022	\$ 245,504,831	9.54%
2023	\$ 248,868,249	1.35%

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 2023 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.

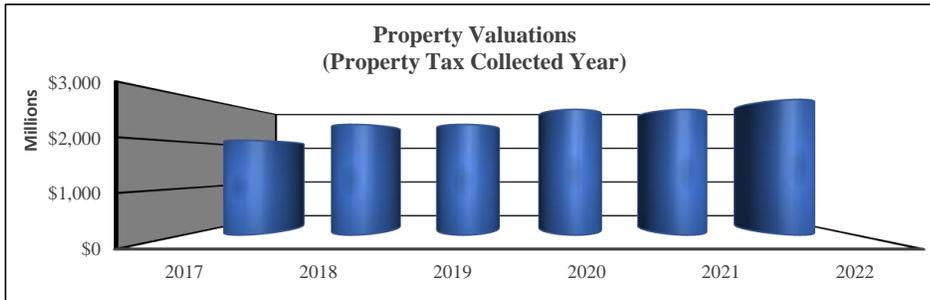
Property taxes are forecasted for 2022 and 2023 based on assessed valuations as determined by Jefferson County and applying the City’s current mill levy rate. Property tax specific forecasting was used to budget the Property Taxes for 2023 through 2027 using historical data and current economic events and assumed to grow at a rate of 7% bi-annually. Estimated Revenues for 2022 are \$13,090,476



Year	Property Taxes	% Chg
2018	\$ 10,599,836	
2019	\$ 10,529,868	-0.66%
2020	\$ 11,888,221	11.43%
2021	\$ 11,816,003	-0.61%
2022	\$ 13,090,476	9.74%
2023	\$ 13,090,476	0.00%



Revenue Overview (continued)



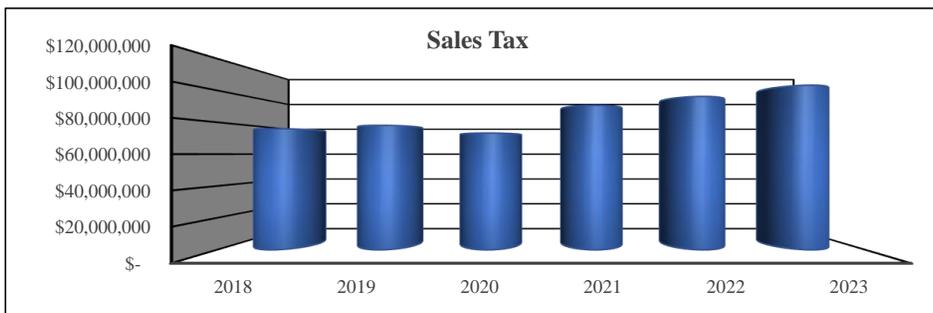
Year	Property Assessed Valuations	% Chg
2017	\$ 2,030,900,445	
2018	\$ 2,372,109,412	14.38%
2019	\$ 2,371,538,875	-0.02%
2020	\$ 2,693,194,744	11.94%
2021	\$ 2,693,978,011	0.03%
2022	\$ 2,907,206,523	7.33%

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 42.8% of the City’s 2023 revenues. Lakewood’s retail economy is diverse and businesses are stable and continue to provide a strong base for sales tax revenues. However there are indications that buying habits are shifting, resulting in a slowed growth rate. With the changes to the tax code, we expect to lessen the impact of the habit shifting.

Sales taxes are forecasted using CPI, local growth and sales tax specific forecasting, for the 2022 revised budget. Revenues are forecasted to rise in 2023 following the recovery from the pandemic in 2021 and the continued growth into 2022. The shift toward online purchasing continues. Lakewood collects sales tax revenues from online purchases delivered within its boundaries. Shoppers who live outside Lakewood are increasingly opting to purchase online, rather than traveling to Lakewood’s shopping centers. Since sales taxes are assessed at the point of delivery, the city’s core revenue stream is increasingly vulnerable as online purchasing continues to accelerate. For 2022, sales taxes are expected to increase from the rebound of 2021 at a rate of 5.74% and are expected to grow another 6.86% in 2023. Estimated revenues for 2023 are \$103,215,804.



Year	Sales Taxes	% Chg
2018	\$ 75,962,721	
2019	\$ 78,045,907	2.67%
2020	\$ 73,187,947	-6.64%
2021	\$ 90,618,403	19.24%
2022	\$ 96,131,574	5.74%
2023	\$ 103,215,804	6.86%

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)

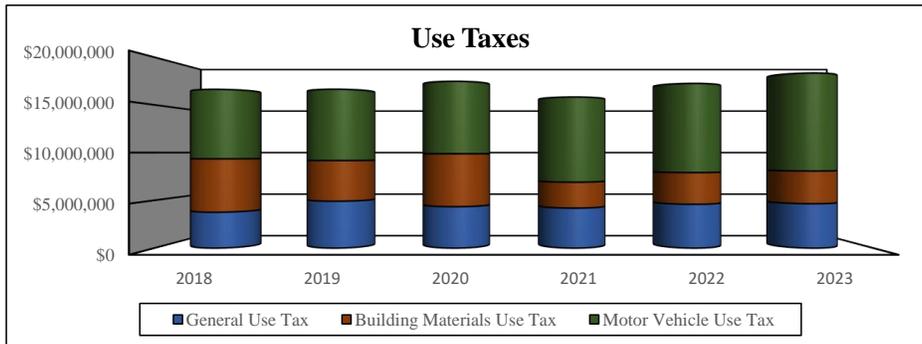
Lakewood use tax totals 3 cents on every dollar and is dispersed between the City’s funds in the same manner as the sales tax. Use taxes for 2023 make up 7.6% of the City’s revenues.

General Use Tax for 2022 is forecasted to increase 8.7% from 2021 actual revenues collected due to recovery from the pandemic. General Use Tax for 2023 to 2027 is forecasted to grow at 3.8%.

Building Materials Use Tax is expected to increase 18.3% for 2022 revised over the 2021 actual based on current year-to-date activity and a multiple projects taking place withing the City. The building material use tax for 2023 to 2027 is forecasted to grow at 3.9%.

Motor Vehicle Use Tax for 2022 is forecasted to increase 4.5% from the 2021 actual revenue based on current year-to-date activity. Motor vehicle use tax for 2023 to 2027 is forecasted to grow at 4.4%.

Estimated revenues of the combined 3 use taxes above for 2023 are \$18,812,805



Year	Use Taxes	% Chg
2018	\$ 16,615,798	
2019	\$ 16,626,626	0.07%
2020	\$ 17,456,123	4.75%
2021	\$ 15,808,634	-10.42%
2022	\$ 17,236,072	8.28%
2023	\$ 18,325,345	5.94%

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 1% for 2022 revised from levels actually received in 2021. This change is largely based on current year activity. Specific ownership tax will increase 8.26% annually from 2023 to 2027. The Specific Ownership Tax estimated for 2023 is \$987,525.



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.

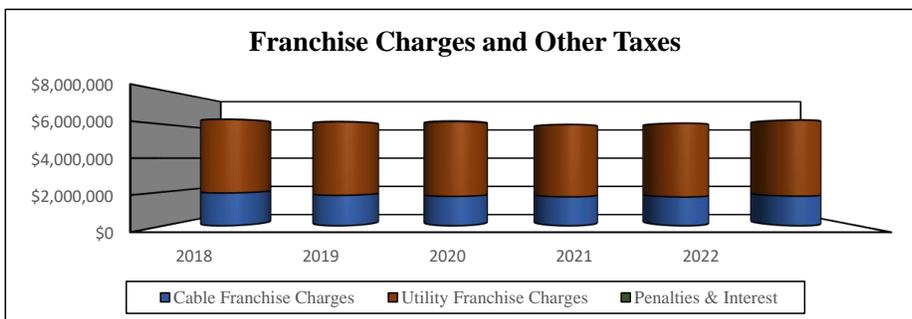
Business and Occupation Tax - The business and occupation tax is levied upon a business for providing basic local telecommunications service. The City adopted an ordinance in 1996 establishing the tax levy per line, for each business is adjusted each year thereafter based on the percentage change in 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 2022 is forecasted to increase 6.5% from 2021 actual collections based on current year activity. Business and occupation tax is expected to increase 2% from 2023 through 2027. Revenues for 2023 are estimated to be \$5,193,808

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 2022 are forecasted to increase 2.9% over 2021 actuals based on current collections. This revenue is forecasted to decline from 2023 through 2027 due to consumer activity. Revenues for 2023 are estimated to be \$1,772,846.

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 2022 is forecasted to increase 2.9% from 2021 actuals given current collections. The revenue is forecast to increase 0.9% from 2023 through 2027. Revenues for 2023 are estimated to be \$4,449,040.



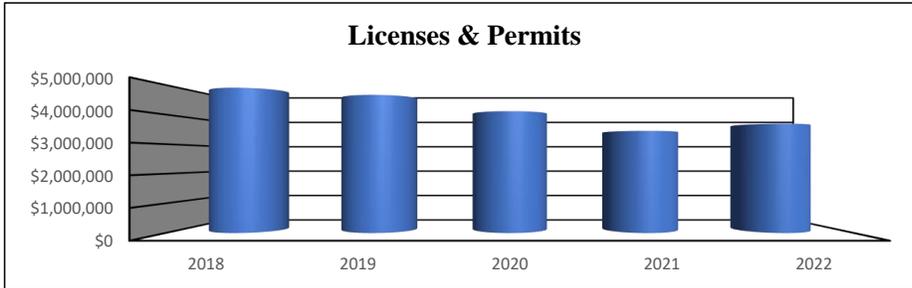
Hotel Accommodation Tax - The City imposes a 3% accommodations tax. This is in addition to the City’s sales tax and is applied to charges for sleeping rooms or accommodations in the City if the occupancy is for a period of less than 30 consecutive days. The revenues collected are specifically reserved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

Hotel accommodation tax for 2022 is forecasted to increase 10.6% from 2021 Actual collections due to the continued post pandemic recovery of the hotel industry. The forecast for 2023 to 2027 predicts annual increases of 2.9% per year . Revenues for 2022 are estimated at \$1,734,585 which is a 4.1% decrease from the 2022 Revised Budget.



Revenue Overview (continued)

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



<u>Year</u>	<u>Charges for Services</u>	<u>% Chg</u>
2018	\$ 4,902,432	
2019	\$ 4,661,369	-4.92%
2020	\$ 4,111,662	-11.79%
2021	\$ 3,447,993	-16.14%
2022	\$ 3,689,352	7.00%
2023	\$ 3,680,018	-0.25%

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 2022 are expected to decrease 20% over 2021 Actuals based on year to date collections and trends. For 2023, revenues are expected to increase by 1%. This revenue is expected to increase by 1.3% from 2023 through 2027. Estimated revenues for 2023 are \$312,564.

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 2022 are forecasted to increase 18.8% from 2021 actual collections. Revenues are expected to increase .7% through 2027. Estimated revenues for 2023 are \$2,422,165.

Public Way Permits – Public Way Permits are forecasted to decrease 23.9% for 2022 from the 2021 actual collections. This revenue is forecasted to remain flat in 2023 and continue to grow by 2% through 2027. Estimated revenues for 2023 are \$352,406

Lottery Proceeds are forecasted for 2022 to increase 1.4% from the 2021 actual collections. Revenues for 2023-2027 are forecasted to continue to grow by 1.4% from 2023 to 2027.

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 2022 is forecasted to increase 9.1% from 2021 actual collection levels. Revenues for 2023 are forecast to increase 1.12% and are forecasted to grow at 3.76% through 2027. 2023 Revenues are estimated at \$1,586,701.

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 6.7% from 2021 actual revenues collected. In 2023 revenue is forecasted to increase .5% and continue at that rate through 2027. The 2027 Highway user's tax is estimated to be \$4,085,448.



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 2022 reflect a 3.5% decrease from 2021 Actuals based on current year activity. Revenues are expected to decrease in 2023 by 3.8% to be \$1,059,535.

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.

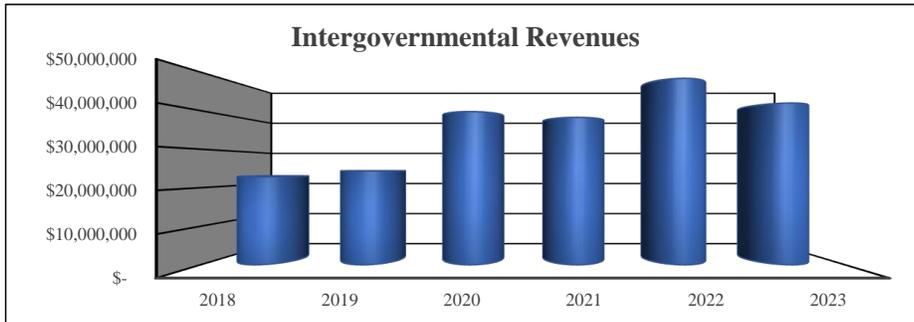
Jefferson County Open Space Attributable Share for 2022 is forecasted to increase 2.3% over 2021 Actuals. A 1.9% percent increase is forecasted for 2023 through 2027 based on information derived from the County. The forecasted change in revenues is different from the City’s forecasted sales tax revenue because the countywide tax base is broader in nature and anticipates population growth. The City’s anticipated share for 2023 is \$7,752,000

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 2022 are expected to increase 9.1% over 2021 Actuals and are forecasted to remain flat in 2023. Fees are expected to grow in 2024 through 2027. The City anticipates \$572,598 for motor vehicle registration fees for 2023.

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 2022 are expected to increase 29.6% over 2021 Actuals and are forecasted to decrease 24% in 2023. The City anticipates \$23,470,977 of grant revenues for 2023.



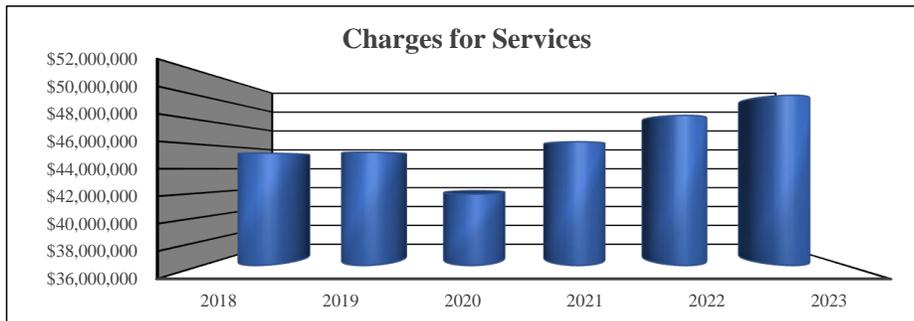
Revenue Overview (continued)



Year	Intergovernmental Revenues	% Chg
2018	\$ 22,835,976	
2019	\$ 24,362,161	6.68%
2020	\$ 39,747,865	63.15%
2021	\$ 38,256,922	-3.75%
2022	\$ 48,375,138	26.45%
2023	\$ 41,962,938	-13.26%

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 4.72% for 2022 based on the current year’s activity and relevant business events. An increase of 3.43% is forecasted for 2023. Estimated revenues for 2023 are \$50,066,920. For this strategic forecast for 2023 through 2027 the City expects revenues to grow with general inflation.



Year	Charges for Services	% Chg
2018	\$ 45,288,509	
2019	\$ 45,364,946	0.17%
2020	\$ 41,897,880	-7.64%
2021	\$ 46,227,647	10.33%
2022	\$ 48,407,542	4.72%
2023	\$ 50,066,920	3.43%

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 2022 based on current year activity and are forecasted to increase 6.5% from 2021 Actuals. They are forecasted to grow at 2.1% through 2027. For 2023, \$1,621,615 is budgeted as revenue from fines and forfeits.

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

Investment Income is forecasted based on historical and anticipated yields for the two-year Treasury bond. The City considers the ten-year average of the two-year Treasury bond constant maturity index. The expected yield is then applied to the applicable reserves. Estimated investment income for 2023 is \$1,935,611

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 2023 through 2027. Estimated revenues for 2023 are \$893,627.



Federal, State, and Local Grant Revenues

Grant Title	2022 Revised	2023 Budget	Source
40 West ArtLine Framework plan	67,059	11,177	Federal
American Rescue Plan Act	10,790,533	-	Federal
BWC Equipment	216,690	-	Federal
CDBG Block Grant Administration	2,828,015	2,844,377	Federal
Child & Adult Care Food Program	112,000	112,000	Federal
Early Head Start-Federal	207,437	212,000	Federal
Emerg Mgmt Perform Grant-Federal	78,522	-	Federal
Emergency Mgmt Perf Grants Federal	12,500	50,000	Federal
EPA Brownfields Grant Federal	450,000	450,000	Federal
Federal Alameda Shared Use Path	361,260	-	Federal
Federal Bike Paths Alameda & W Rail	1,252,492	-	Federal
FEMA - BCLP Federal	7,840		
FTA 5310 Lakewood Rides Federal	68,976	60,000	Federal
Federal Sheridan Boulevard Sidewalks	209,540	-	Federal
HCA Colorado Creative Industries	10,000	10,000	Federal
HCA Federal Grants	-	10,000	Federal
Head Start American Rescue	91,482	-	Federal
Head Start COVID 19 (2)	22,165	-	Federal
Head Start Program	1,194,000	1,218,000	Federal
High Visibility Enforce - Federal	22,281	-	Federal
Homeless Outreach	119,183	183,324	Federal
Internet Crimes Against Children-Federal	14,845	10,000	Federal
JAG 2020 - Federal	98,372	-	Federal
JAG 2021 - Federal	111,963	-	Federal
Kipling Median North Of Hampden	507,054	-	Federal
Kipling Signals @ 8Th Pl & Fed Ctr Gate 1	46,903	646,194	Federal
Lakewood Cultural Center - SVOG	190,211	-	Federal
Misc. Police Grants - Chief Of Police	26,000	39,000	Federal
Most Program	199,992	-	Federal
OAA - Title III - Lakewood Rides Assisted Transportat	228,467	315,000	Federal
Pedestrian Safety - Fed 1	70,283	-	Federal
Pending Grants-PW	1,000,000	1,000,000	Federal
Safe Routes To School-Federal	1,099,820	-	Federal
Seatbelt Grant Federal	6,000	9,000	Federal
Speed Enforcement	97,044	95,794	Federal
Wadsworth & Morrison Intersection	51,630	6,959,990	Federal
Water Fund Federal Grant	-	2,400,000	Federal
West Colfax Pedest Safety Study	56,115	-	Federal
Westaf Federal Grants	2,500	2,500	Federal
Subtotal of Federal Grant Revenues	\$ 21,929,173	\$ 16,638,356	



Federal, State, and Local Grant Revenues (continued)

Grant Title	2022 Revised	2023 Budget	Source
Auto Theft Task Force-State	3,000,921	2,066,200	State
Bear Creek Lake Park Archery Range Improvement	-	78,300	State
Colfax Safety Project CDOT	1,071,274	1,760,000	State
Colorado Historical Society Grants	50,000	200,000	State
Family Services Grants	593,000	-	State
Lakewood Leads	381,491	-	State
Leaf Grant-State	30,000	-	State
Municipal Court Grant	14,580	-	State
Open Space State Grants	750,000	-	State
Opportunity Zone Grant	25,000	-	State
Peace Officers Mental Health	80,278	229,278	State
Pending Grants - PD	267,038	-	State
Post Grant-State	11,378	11,000	State
Revitalizing Main streets	139,000	-	State
SCFD Tier II	420,000	420,000	State
State Faster Grants	166,010	-	State
Subtotal of State Grant Revenues	\$ 6,999,970	\$ 4,764,778	
40 West ArtLine Framework plan	13,941	2,323	Lakewood
Colfax Safety Project CDOT	260,000	440,000	Lakewood
DOLA Planning Grant	104,500	-	Lakewood
FTA 5310 Lakewood Rides Federal	16,520	16,520	Lakewood
HCA Federal Grants	-	10,000	Lakewood
Intergovernmental Transportation Support	1,500	-	Lakewood
Next50 Initiative Grant	72,000	-	Lakewood
OAA - Title III - Lakewood Rides Assisted Transportation	20,500	31,500	Lakewood
Revitalizing Main streets	15,000	-	Lakewood
Safe Routes To School-Federal	108,750	-	Lakewood
Sustain Misc Grants-State	(3,100)	-	Lakewood
Wadsworth & Morrison Intersection	500,990	1,548,000	Lakewood
Westaf Grant Match	11,000	11,000	Lakewood
Subtotal of Local Grant Revenues	\$ 1,127,268	\$ 2,067,843	
Total All Grant Revenues	\$ 30,056,410	\$ 23,470,977	

Notes:

Refer to Glossary for acronym definitions

Grants can require City matched funding.



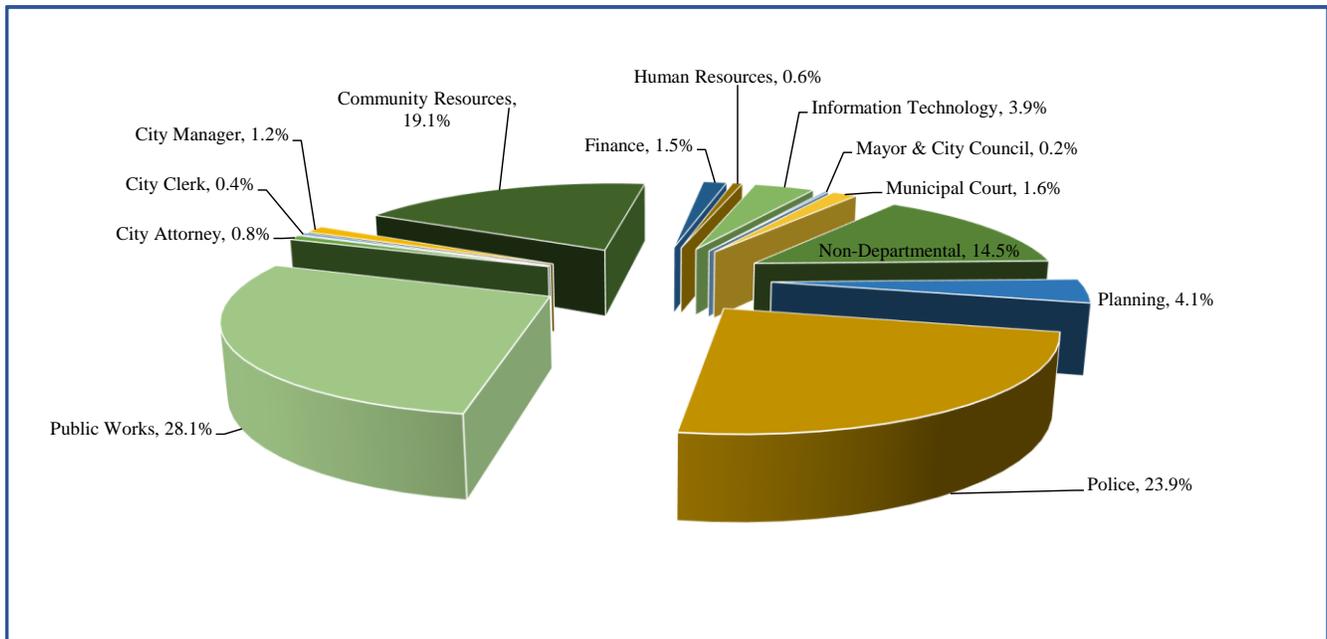
**CITY EXPENSE BUDGET SUMMARY
BY ALL FUND TYPES, BY DEPARTMENT, AND BY PROGRAM
2023 BUDGET**

City Department By Program	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
Mayor & City Council	634,823	-	-	-	-	634,823
City Manager's Office	2,653,744	1,072,948	100,000	-	-	3,826,693
City Management	1,433,713	-	-	-	-	1,433,713
Communications	1,220,031	-	100,000	-	-	1,320,031
Economic Development	-	1,072,948	-	-	-	1,072,948
City Attorney's Office	2,263,717	-	-	-	-	2,263,717
City Clerk's Office	1,164,226	-	-	-	-	1,164,226
Community Resources	23,674,382	21,192,278	1,520,000	6,253,701	-	52,640,361
Community Resources Administration	2,206,321	-	-	-	-	2,206,321
Family Services	2,206,536	1,601,924	-	-	-	3,808,459
Golf Course Operations	-	-	-	6,253,701	-	6,253,701
Heritage, Culture & the Arts	-	3,912,660	-	-	-	3,912,660
Planning, Construction & Maintenance	5,245,491	10,356,725	1,420,000	-	-	17,022,216
Recreation	8,346,469	-	100,000	-	-	8,446,469
Park Operations	5,669,566	5,320,970	-	-	-	10,990,535
Finance	4,425,346	-	-	-	-	4,425,346
Finance Administration	580,943	-	-	-	-	580,943
Accounting	2,060,311	-	-	-	-	2,060,311
Revenue Division	1,368,470	-	-	-	-	1,368,470
Budget and Financial Strategy	415,622	-	-	-	-	415,622
Human Resources	1,807,396	-	-	-	-	1,807,396
Information Technology	7,604,573	-	2,964,200	-	-	10,568,773
Municipal Court	5,225,062	-	-	-	-	5,225,062
Municipal Court Administration	601,611	-	-	-	-	601,611
Court Marshal	838,716	-	-	-	-	838,716
Judicial	943,707	-	-	-	-	943,707
Probation Services	1,230,765	-	-	-	-	1,230,765
Violations Bureau	1,610,264	-	-	-	-	1,610,264
Planning	6,407,046	4,994,877	81,599	-	-	11,483,522



CITY BUDGET SUMMARY BY ALL FUND TYPES, BY DEPARTMENT, AND BY PROGRAM 2023 BUDGET

City Department By Program	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
Police	59,880,552	5,203,840	-	-	-	65,084,392
Office of the Chief of Police	7,408,168	274,708	-	-	-	7,682,876
Investigations	14,425,375	2,542,004	-	-	-	16,967,379
Patrol Services	27,983,965	1,795,390	-	-	-	29,779,355
Support Services	10,063,044	591,738	-	-	-	10,654,782
Public Works	22,244,323	12,608,387	22,658,049	17,728,458	-	75,239,215
Public Works Administration	725,047	1,000,000	-	-	-	1,725,047
Engineering	5,343,376	11,056,571	2,966,988	-	-	19,366,935
Fleet Management	7,437,637	-	5,375,789	-	-	12,813,426
Public Works Maintenance	4,409,042	-	11,729,368	-	-	16,138,410
Sewer Utility	-	-	-	6,795,458	-	6,795,458
Stormwater Management Utility	-	-	-	7,408,598	-	7,408,598
Traffic Engineering	4,329,220	551,816	2,585,903	-	-	7,466,939
Water Utility	-	-	-	3,524,402	-	3,524,402
Non-Departmental	17,114,111	-	2,095,139	80,500	18,873,721	38,163,471
Citywide Employee Benefits	1,998,000	-	-	80,500	160,000	2,238,500
Debt Obligations & Special Projects	14,222,108	-	2,095,139	-	-	16,317,247
Self-Insurance Funding	1,200,000	-	-	-	18,713,721	19,913,721
Total by Fund	\$ 155,099,303	\$ 45,072,329	\$ 29,418,986	\$ 24,062,658	\$ 18,873,721	\$ 272,526,997





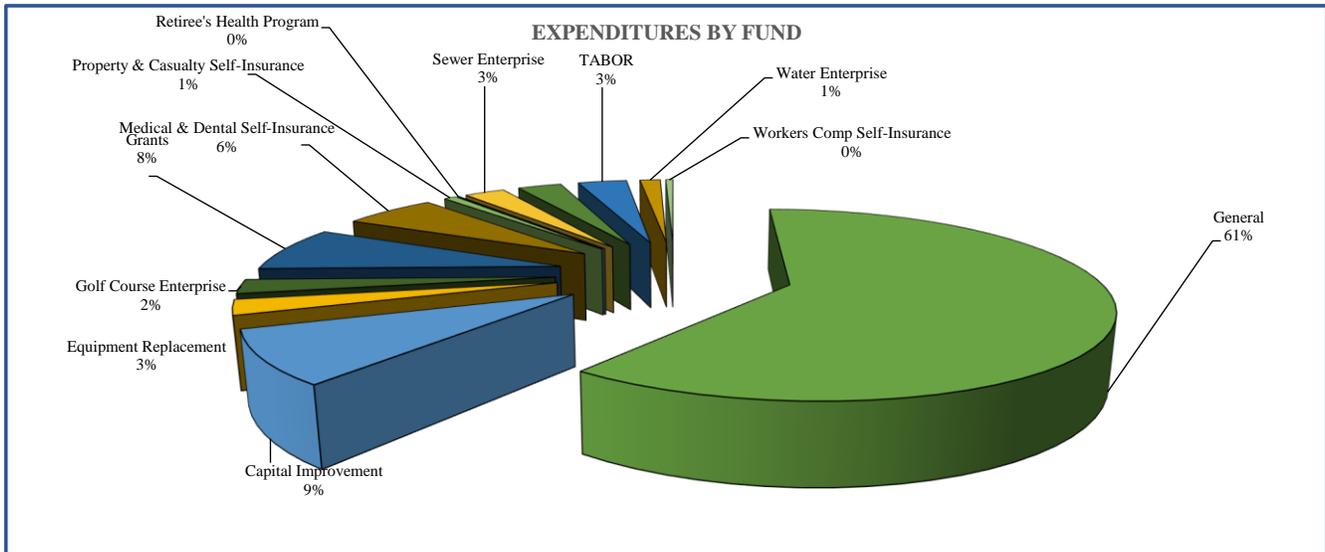
FUNCTIONAL UNITS BY FUND
2023 BUDGET

Department	Mayor and City Council	City Manager's Office	City Attorney's Office	City Clerk's Office	Community Resources	Finance
General	\$ 634,823	\$ 2,653,744	\$ 2,263,717	\$ 1,164,226	\$ 23,674,382	\$ 4,425,346
Capital Improvement	-	-	-	-	1,420,000	-
Conservation Trust	-	-	-	-	2,045,000	-
Economic Development	-	1,072,948	-	-	-	-
Equipment Replacement	-	100,000	-	-	100,000	-
Golf Course Enterprise	-	-	-	-	6,253,701	-
Grants	-	-	-	-	1,680,224	-
Heritage, Culture & Arts	-	-	-	-	3,912,660	-
Open Space	-	-	-	-	9,640,741	-
TABOR	-	-	-	-	3,913,654	-
Total	\$ 634,823	\$ 3,826,693	\$ 2,263,717	\$ 1,164,226	\$ 52,640,361	\$ 4,425,346



**FUNCTIONAL UNITS BY FUND
2023 BUDGET**

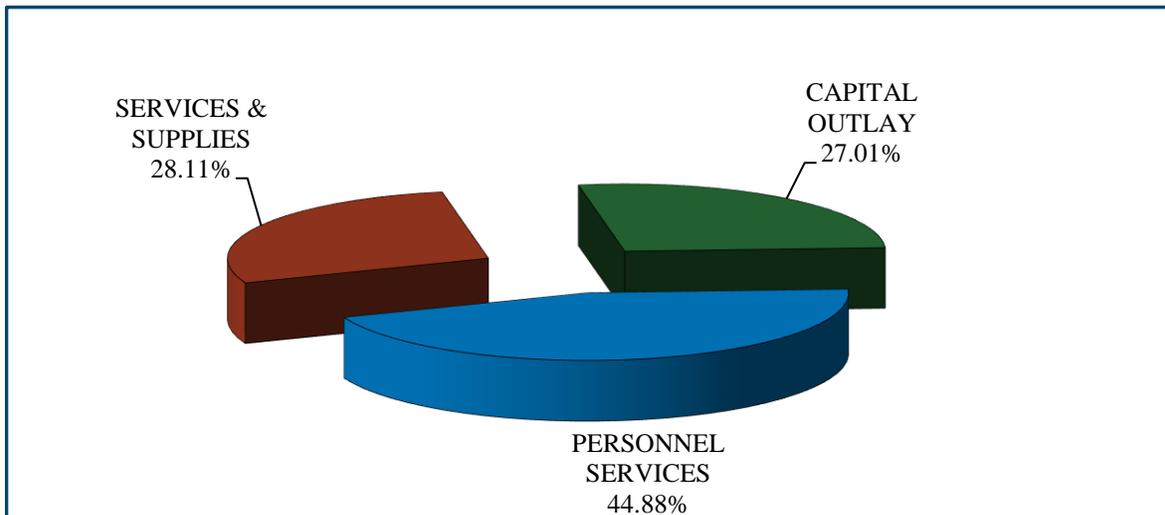
Human Resources	Information Technology	Municipal Court	Planning	Police	Public Works	Non-Departmental	Total
1,807,396	7,604,573	5,225,062	6,407,046	59,880,552	22,244,323	17,114,111	155,099,303
-	-	-	81,599	-	19,158,049	2,095,139	22,754,786
-	2,964,200	-	-	-	3,500,000	-	6,664,200
-	-	-	-	-	-	21,000	6,274,701
-	-	-	4,994,877	3,276,028	10,096,816	-	20,047,944
-	-	-	-	-	-	15,425,786	15,425,786
-	-	-	-	-	-	2,034,026	2,034,026
-	-	-	-	-	-	160,000	160,000
-	-	-	-	-	6,795,458	15,000	6,810,458
-	-	-	-	-	7,408,598	42,000	7,450,598
-	-	-	-	1,927,812	2,511,571	-	8,353,037
-	-	-	-	-	3,524,402	2,500	3,526,902
-	-	-	-	-	-	1,253,910	1,253,910
\$ 1,807,396	\$ 10,568,773	\$ 5,225,062	\$ 11,483,522	\$ 65,084,392	\$ 75,239,215	\$ 38,163,471	\$ 272,526,997





**ALL FUNDS - SUMMARY OF EXPENDITURES BY CLASSIFICATION
2023 BUDGET**

	PERSONNEL SERVICES	SERVICES & SUPPLIES	CAPITAL OUTLAY	TOTAL
MAYOR & CITY COUNCIL	398,441	236,382	-	634,823
CITY MANAGER	2,751,426	924,766	150,501	3,826,693
CITY ATTORNEY	2,031,884	231,833	-	2,263,717
CITY CLERK	971,554	192,672	-	1,164,226
COMMUNITY RESOURCES	27,432,835	12,835,277	12,257,160	52,525,272
FINANCE	3,377,905	1,047,441	-	4,425,346
HUMAN RESOURCES	1,595,546	211,850	-	1,807,396
INFORMATION TECHNOLOGY	4,591,665	5,460,908	516,200	10,568,773
MUNICIPAL COURT	4,873,372	351,690	-	5,225,062
PLANNING	3,863,020	2,050,503	5,570,000	11,483,522
POLICE	54,883,518	9,861,874	339,000	65,084,392
PUBLIC WORKS	15,403,085	20,822,035	39,014,095	75,239,215
NON-DEPARTMENTAL	(3,729)	22,290,430	15,695,139	37,981,841
TOTALS	\$ 122,170,523	\$ 76,517,660	\$ 73,542,095	\$ 272,230,278

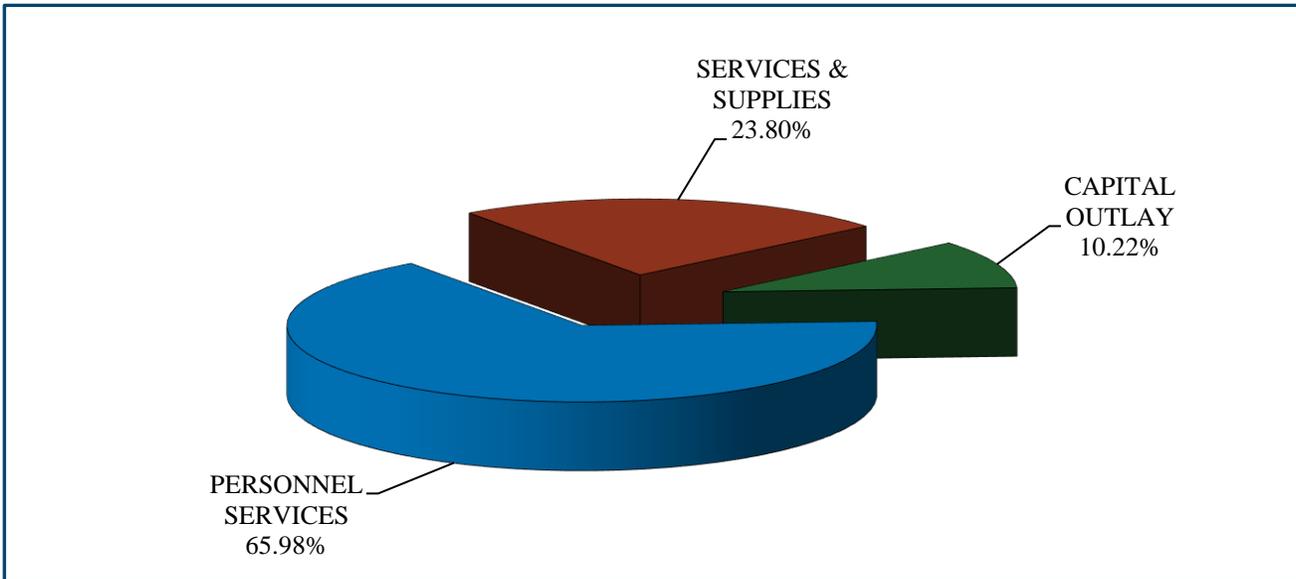


* The graph & chart above do not include debt obligations.



SUMMARY OF EXPENDITURES BY CLASSIFICATION AND BY DEPARTMENT
GENERAL FUND ONLY
2023 BUDGET

	PERSONNEL SERVICES	SERVICES & SUPPLIES	CAPITAL OUTLAY	TOTAL
MAYOR & CITY COUNCIL	398,441	236,382	-	634,823
CITY MANAGER	2,138,478	515,266	-	2,653,744
CITY ATTORNEY	2,031,884	231,833	-	2,263,717
CITY CLERK	971,554	192,672	-	1,164,226
COMMUNITY RESOURCES	16,237,729	7,190,441	131,124	23,559,293
FINANCE	3,377,905	1,047,441	-	4,425,346
HUMAN RESOURCES	1,595,546	211,850	-	1,807,396
INFORMATION TECHNOLOGY	4,591,665	3,012,908	-	7,604,573
MUNICIPAL COURT	4,873,372	351,690	-	5,225,062
PLANNING	3,682,978	714,068	2,010,000	6,407,046
POLICE	52,926,963	6,900,589	53,000	59,880,552
PUBLIC WORKS	10,143,347	12,069,114	31,862	22,244,323
NON-DEPARTMENTAL	(837,826)	4,170,307	13,600,000	16,932,481
TOTAL GENERAL FUND	\$ 102,132,038	\$ 36,844,560	\$ 15,825,986	\$ 154,802,584



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

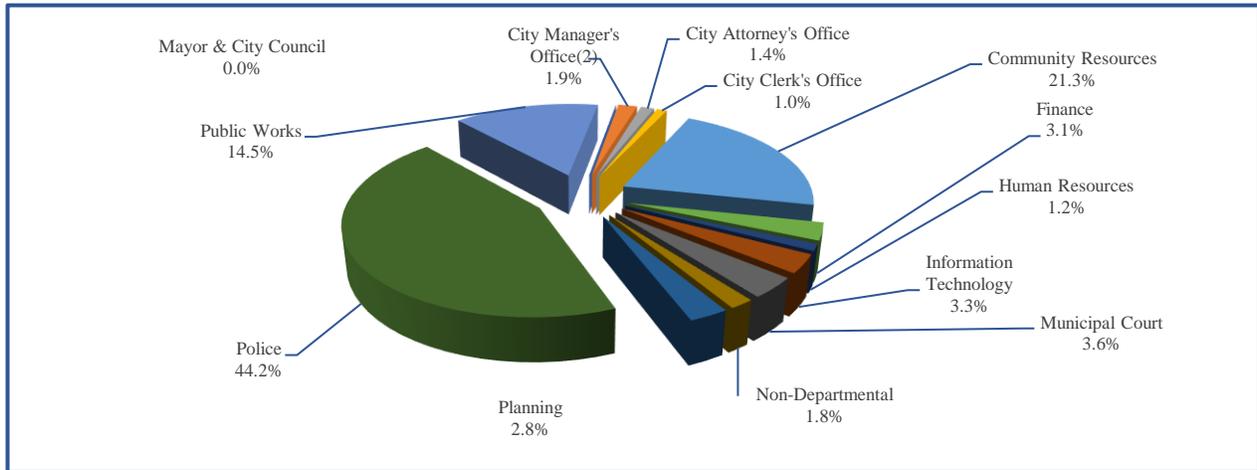


STAFFING OVERVIEW

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).

2023 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⁾	2021 Revised	2022 Budget	*2022 Revised	2023 Budget
Mayor & City Council	-	-	-	-
City Manager's Office ⁽²⁾	16.75	16.75	14.75	16.75
City Attorney's Office	12.00	12.00	12.00	12.00
City Clerk's Office	10.00	10.00	8.00	9.00
Community Resources	188.00	189.00	182.00	191.00
Finance	28.94	28.94	26.40	27.20
Human Resources	9.80	9.80	10.30	10.70
Information Technology	33.00	34.00	29.00	29.00
Municipal Court	29.60	29.60	29.60	32.00
Non-Departmental	4.70	6.70	6.70	15.70
Planning	22.00	23.00	24.00	25.00
Police	396.00	397.00	384.00	392.00
Public Works	125.60	129.60	127.60	128.60
Total Full-Time Positions (FTE):	876.39	886.39	854.35	886.95
Part-Time Hours	488,720	488,000	488,443	488,755
Total Full-Time and Part-Time Positions Stated as FTE	1,111.35	1,119.01	1,100.18	1,121.93
Police Recruits	15.00	15.00	24.00	24.00

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

(1) A detailed list of positions by Department is 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
2023 BUDGET

Financial Sources	General Fund	Special Revenue Funds	Capital Projects Funds	Proprietary Funds	Total
Mayor & City Council					
City Manager's Office					
Full-Time Employees	12.00	4.75	-	-	16.75
Part-Time Hours	1,773	-	-	-	1,773
City Attorney's Office					
Full-Time Employees	12.00	-	-	-	12.00
Part-Time Hours	181	-	-	-	181
City Clerk's Office					
Full-Time Employees	9.00	-	-	-	9.00
Part-Time Hours	1,541	-	-	-	1,541
Community Resources					
Full-Time Employees	107.50	63.35	-	18.15	189.00
Part-Time Hours	318,572	106,191	-	-	424,763
Finance					
Full-Time Employees	27.20	-	-	-	27.20
Part-Time Hours	5,248	-	-	-	5,248
Human Resources					
Full-Time Employees	10.70	-	-	-	10.70
Part-Time Hours	3,046	-	-	-	3,046
Information Technology					
Full-Time Employees	29.00	-	-	-	29.00
Part-Time Hours	520	-	-	-	520
Municipal Court					
Full-Time Employees	32.00	-	-	-	32.00
Part-Time Hours	8,965	-	-	-	8,965
Non-Departmental					
Full-Time Employees	10	-	-	5.70	15.70
Part-Time Hours	454	-	-	-	454
Planning					
Full-Time Employees	22.80	2.20	-	-	25.00
Part-Time Hours	4,346	-	-	-	4,346
Police					
Full-Time Employees	380.00	12.00	-	-	392.00
Part-Time Hours	15,346	1,560	-	-	16,906
Public Works					
Full-Time Employees	81.54	2.75	17.91	26.40	128.60
Part-Time Hours	16,284	-	2,842	1,887	21,013
Total Full-Time Employees (Stated as FTE)	733.91	85.05	17.91	50.25	886.95
Total Part-Time Hours	376,276	107,751	2,842	1,887	488,756
Total FTE Employees	914.81	136.85	19.28	51.16	1,121.93



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 2024-2027	SHORT-TERM GOALS 2022-2023	IMPLEMENTATION DEPARTMENT
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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
Through the Imagine Tomorrow! Master Planning effort, survey residents, benchmark against other agencies and complete a trends analysis to set goals for the next 10 years of arts, parks and recreation in Lakewood.	Create an inspiring, safe and pleasant experience in our parks and facilities.	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.	Survey the community and host a public engagement process to develop Imagine Tomorrow!, a strategic and land use plan for 2023-2027 to guide the future of the Community Resources Department.	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 2024-2027	SHORT-TERM GOALS 2022-2023	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
Effectively and efficiently utilize the City's resources	Continue to evaluate Grant opportunities, community partnerships, rebates, and other opportunities to make the most of resources	Community Resources, Public Works, Planning and Finance
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 2024-2027	SHORT-TERM GOALS 2022-2023	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.	Prioritize Lakewood Rides trips such as medical, nutrition, and grocery to ensure the most critical resident needs are being met.	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
Provide 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.	Remove financial barriers to participation with increased exposure and marketing to residents on financial assistance opportunities available for all community resources programs and services.	Community Resources
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.	Advance the City's energy, water and environmental goals when building, improving and renovating parks and facilities.	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 2024-2027	SHORT-TERM GOALS 2022-2023	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, 2021, the City has no general obligation debt outstanding. The City currently does not have any general obligation debt and does not intend to issue any at this time. The City’s debt is within the legal debt limit as demonstrated by the table below:

Assessed Value	\$2,715,474,571
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

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, 2021. As of December 31, 2021, the City has a long term note outstanding of \$324,114, capital leases outstanding of \$2,481,463, and certificates of participation outstanding of \$10,630,000.

The following table is a list of notes/lease purchases as of December 31, 2021:

Long-Term Debt / Lease Payments	Balance
Police Facility Capital Lease	1,214,341
Community Solar Garden Capital Lease	327,114
Energy Performance Improvements Lease	1,267,122
Total	\$2,808,577

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, 2021:

Long-Term Debt	Balance
Certificates of Participation, 2006A	4,970,000
Certificates of Participation, 2020A	1,160,000
Certificates of Participation, 2020B	4,500,000
Total	\$10,630,000

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 2022 through to maturity from the primary sources.

Primary Source/Fund	Year	Principal	Interest	Total
General	2022	2,464,055	103,748	2,567,803
	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		\$4,940,739	\$579,600	\$5,520,339
Open Space	2022	407,355	10,445	417,800
Conservation Trust	2022	707,512	18,141	725,653

**Information on Financial Obligations (continued)**

Primary Source/Fund	Year	Principal	Interest	Total
Golf Course Enterprise	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	\$1,159,330	\$6,819,330
Total All Funds by Year	2022	3,838,922	249,169	4,088,091
	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		\$11,715,606	\$1,767,516	\$13,483,122

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

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

**Information on Financial Obligations (continued)**

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

Financial Obligations	Year	Principal	Interest	Total
2006A Certificate of Participation	2022	2,174,903	24,047	2,198,950
2020A Certificate of Participation	2022	260,000	20,085	280,085
	2023	265,000	14,966	279,966
	2024	275,000	9,701	284,701
	2025	280,000	4,290	284,290
	2026	80,000	780	80,780
2020A Certificate of Participation Total		\$1,160,000	\$49,822	\$1,209,822
2020B Certificate of Participation	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	246,068	1,896,068
	2036-2039	1,450,000	63,210	1,513,210
2020B Certificate of Participation Total		\$4,500,000	\$1,109,508	\$5,609,508
Police Facility Capital Lease	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		\$1,198,500	\$254,541	\$1,453,041

**Information on Financial Obligations (continued)**

Financial Obligations (cont.)	Year	Principal	Interest	Total
Community Solar Garden Capital Lease	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		\$327,113	\$18,154	\$345,267
Energy Performance Improvements Lease	2022	1,180,182	35,405	1,215,587
Energy Performance Improvements Lease Total		\$1,180,182	\$35,405	\$1,215,587
Total All Financial Obligations by Year	2022	3,848,995	239,096	4,088,091
	2023	507,567	165,868	673,435
	2024	526,562	151,608	678,170
	2025	425,819	136,851	562,670
	2026-2030	2,131,755	488,776	2,620,531
	2031-2035	1,650,000	246,068	1,896,068
	2036-2039	1,450,000	63,210	1,513,210
Grand Total		\$10,540,698	\$1,491,477	\$12,032,175

*Energy Performance Improvements Lease to be paid off in 2022

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

*Schedules may vary due to financial decision making regarding Capital Lease Payoffs.



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. This Series of Certificates of Participation will be paid off in full in 2022.

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

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

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



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 2.22%, are due on December 31, through 2029.

Community Solar Garden

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

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. The City will pay off the remaining balance in 2022 of \$1,215,587 and incur a penalty of approximately \$34,055. The loan bears unfavorable interest rates and is cheaper to pay off now and incur the penalty versus continuing to pay over the next 10 years.



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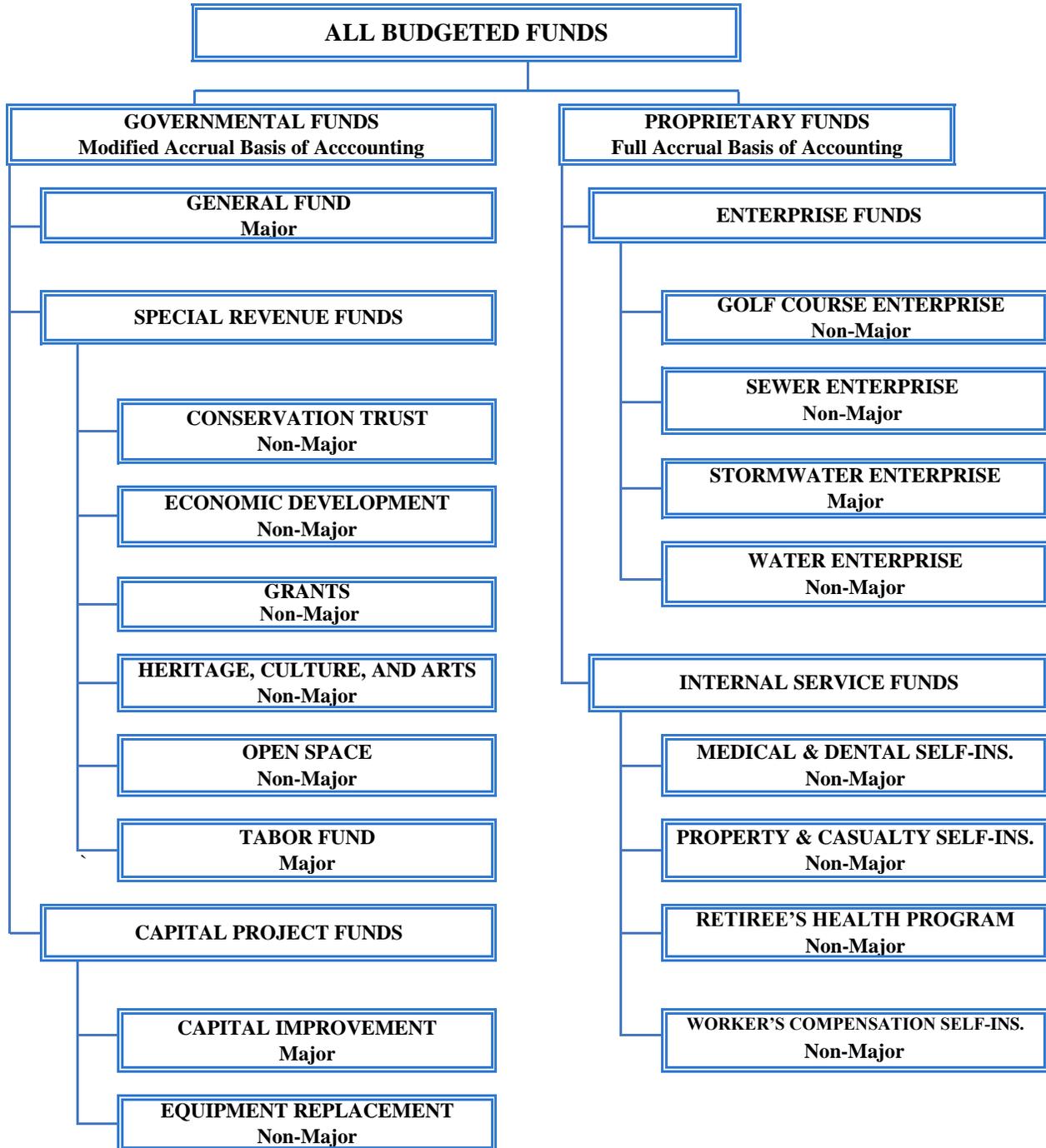


FUND SUMMARIES



CITY FUNDS

Fund Organization for the 2023 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 2022 Revised Budget and the 2023 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	2021 Audited Revenue & Transfers In	2022 Revised Revenue & Transfers In	2023 Budgeted Revenue & Transfers In	2023 Budgeted over (under) 2022 Revised
General	\$ 144,150,810	\$ 155,301,888	\$ 151,858,242	\$ (3,443,646)
Capital Improvement	21,779,646	27,896,545	23,061,493	(4,835,052)
Conservation Trust	1,922,232	1,958,863	2,014,389	55,526
Economic Development	1,738,313	4,014,699	1,944,585	(2,070,114)
Equipment Replacement	3,625,038	10,739,659	5,185,000	(5,554,659)
Grants	9,213,538	17,235,269	20,408,007	3,172,738
Heritage, Culture, and Arts	3,491,333	3,440,269	3,471,691	31,422
Open Space	10,180,739	9,051,360	8,425,570	(625,789)
Tabor Fund	6,457,908	9,961,656	3,752,282	(6,209,374)
Total of Revenues & Transfers In	\$ 202,559,558	\$ 239,600,207	\$ 220,121,258	\$ (19,478,948)

- ❖ The City utilized the Colorado Legislative Council’s Economics Staff’s “Economic and Revenue Forecast” dated June of 2022 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 2022 through 2027 using various methods including CPI, historical trends, and unique adjustments based on current year activity, significant events, and known retail developments. The City uses a conservative approach to forecasting that only includes revenue from new development once the new projects are highly certain.
- ❖ Base sales tax for 2022 is forecasted to increase over 2021 actuals based on current year activity through July. A 6.93% growth rate was used to forecast 2022 revenue over 2021 actuals. An average increase of 3.9% was used for 2024 through 2027.
- ❖ For 2022, the City's general use tax is forecasted to increase by 8.7% from 2021 actual collections based on current year to date collections. General use tax is expected to increase 3.6% in 2023 through 2027. Motor Vehicle Use Tax for 2022 is forecasted to increase 4.5% over 2021 actuals, it is forecasted to increase 2.95% in 2023 through 2027. Building Use Tax is expected to increase 18.3% from the actual revenues collected in 2021, based on current year-to-date activity. It is expected to increase 4.1% in 2023 through 2027.

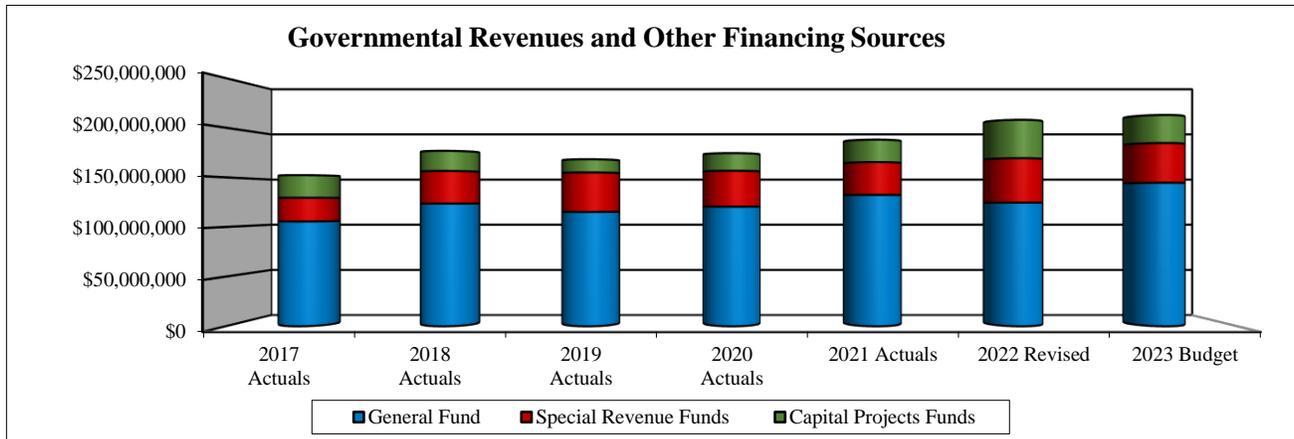


NOTES AND ASSUMPTIONS

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 8.2% in 2022 over 2021 Actuals due largely in part to the sales tax continuing to rebound and exceed previous levels.



Expenditures and Transfers Out:

Fund	2021 Audited Expenditures & Transfers Out	2022 Revised Expenditures & Transfers Out	2023 Budgeted Expenditures & Transfers Out	2023 Budgeted over (under) 2022 Revised
General	\$ 121,409,671	\$ 156,160,712	\$ 162,451,585	\$ 6,290,872
Capital Improvement	\$ 19,310,705	\$ 29,518,690	\$ 22,754,786	(6,763,904)
Conservation Trust	\$ 2,503,104	\$ 2,173,354	\$ 2,045,000	(128,354)
Economic Development	\$ 1,468,248	\$ 1,204,888	\$ 1,072,948	(131,939)
Equipment Replacement	\$ 1,938,813	\$ 7,782,806	\$ 6,664,200	(1,118,606)
Grants	\$ 9,049,740	\$ 15,553,887	\$ 20,047,944	4,494,057
Heritage, Culture, and Arts	\$ 2,620,262	\$ 3,361,284	\$ 3,912,660	551,376
Open Space	\$ 8,445,746	\$ 16,241,750	\$ 9,640,741	(6,601,009)
Tabor Fund	\$ 7,010,845	\$ 11,369,154	\$ 8,353,037	(3,016,117)
Total of Expenditures & Transfers Out	<u>\$ 173,757,135</u>	<u>\$ 243,366,525</u>	<u>\$ 236,942,900</u>	<u>\$ (6,423,625)</u>

- ❖ Expenditures are built from the lowest accounting level up to the fund summaries, this detail is incorporated into the financial data and reports in this budget. All expenditures are categorized as either Personnel Services, Services & Supplies, or Capital Outlay.
- ❖ Personnel Services costs are based on actual current data. Each individual employee's actual data for salary, retirement, and other benefits are used to calculate year-end results. Salary increases are projected for 2023 through 2027. Medical & Dental benefit costs are estimated to remain constant for 2023 and expected to escalate at 2% for 2022 through 2027.
- ❖ 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 2023. This will have a stabilizing effect on police recruiting and staffing.

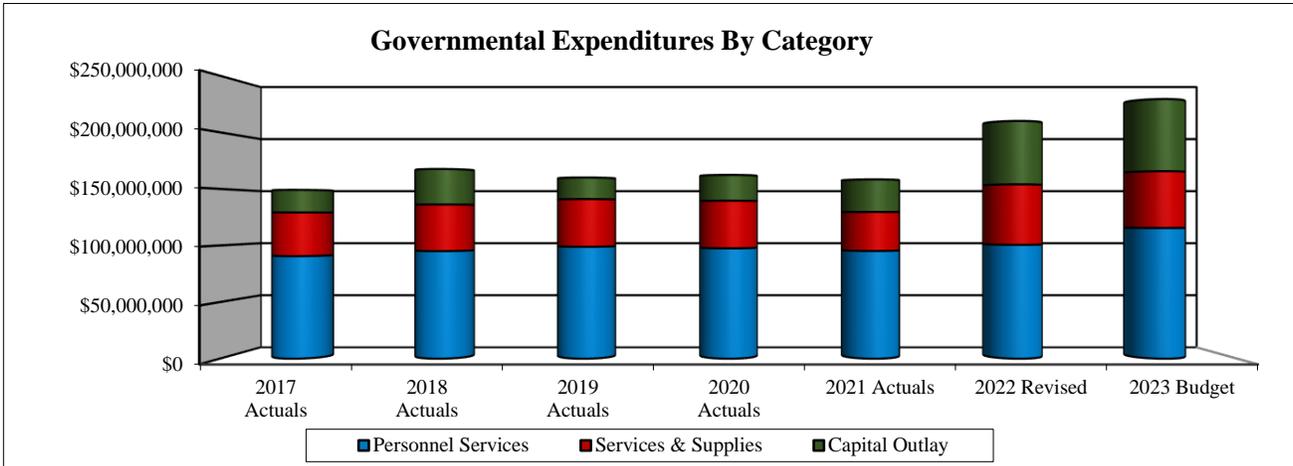


NOTES AND ASSUMPTIONS

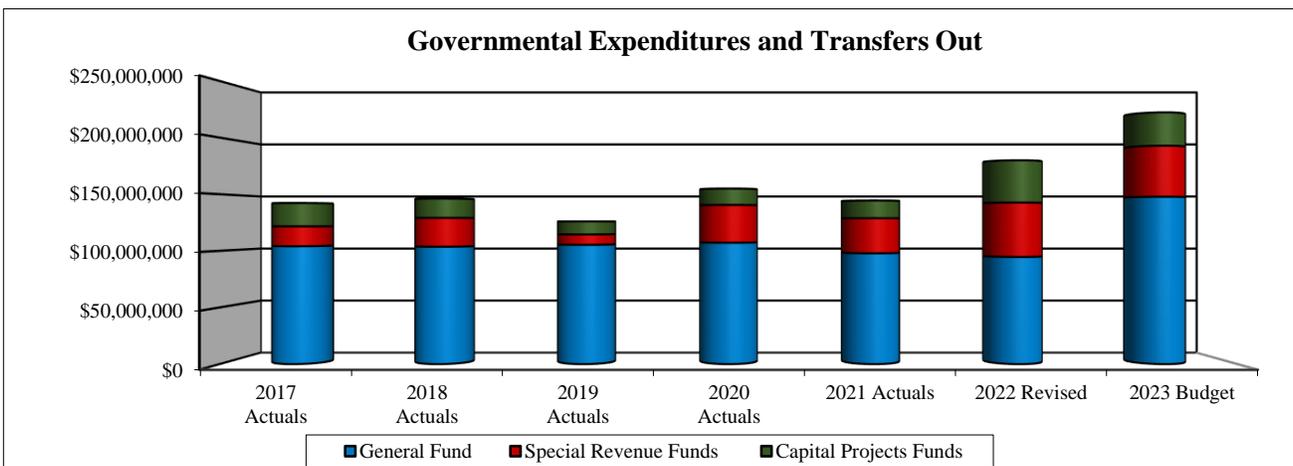
GOVERNMENTAL FUNDS (continued)

Expenditures and Transfers Out: (continued)

- ❖ Services & Supplies and Capital Outlay have increased in aggregate from 2021 to 2022 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 for 2021 Actuals did not come in as expected due to partially awarded or unawarded Grants. 2022 Grants will come in 40% over the 2021 Actuals. Grants for 2023 are expected to increase another 34% due to large projects in the Public Works Department.
- ❖ Heritage, Culture and The Arts will receive a transfer from the General Fund for program assistance of \$1,100,000 in 2022. The General Fund will transfer \$7,775,000 to the Equipment Replacement Fund to support the Fleet Replacement Plan, the IT Infrastructure Support, and a variety of projects; Public Safety Radio System Upgrade, Network Expansion, Police Portable Radio Upgrades, Enterprise Resource Planning System Upgrades, and Public safety Video Camera Infrastructure. The TABOR fund is estimated to receive a transfer of \$9,961,656 from the General Fund for revenues in excess of the TABOR limit.





NOTES AND ASSUMPTIONS

GOVERNMENTAL FUNDS (continued)

Expenditures and Transfers Out: (continued)

Fund	2021 Fund Balance Actual	2022 Fund Balance Revised	2023 Fund Balance Budget	2023 Budgeted over (under) 2022 Revised
General	65,089,574	64,230,748	53,637,406	(10,593,342)
Capital Improvement	19,964,616	18,342,471	18,649,177	306,707
Conservation Trust	1,478,814	1,264,323	1,233,712	(30,611)
Economic Development	9,524,154	12,333,965	13,205,602	871,637
Equipment Replacement	5,708,551	8,665,404	7,186,204	(1,479,200)
Grants	(2,385,086)	(703,705)	(343,642)	360,062
Heritage, Culture, and Arts	1,234,927	1,313,913	872,944	(440,969)
Open Space	12,823,542	5,633,151	4,417,981	(1,215,171)
TABOR	27,719,786	26,312,288	21,711,534	(4,600,755)
Total of Fund Balances	<u>\$ 141,158,879</u>	<u>\$ 137,392,559</u>	<u>\$ 120,570,918</u>	<u>\$ (16,821,641)</u>

Fund	2022 Revised Ending Fund Balance	2023 Budgeted Revenues & Transfers In	2023 Budgeted Expenditures & Transfers Out	2023 Budgeted Ending Fund Balance
General	64,230,748	151,858,242	162,451,585	53,637,405
Capital Improvement	18,342,471	23,061,493	22,754,786	18,649,177
Conservation Trust	1,264,323	2,014,389	2,045,000	1,233,712
Economic Development	12,333,965	1,944,585	1,072,948	13,205,602
Equipment Replacement	8,665,404	4,985,000	6,664,200	6,986,204
Grants	(703,705)	20,408,007	20,047,944	(343,642)
Heritage, Culture, and Arts	1,313,913	3,471,691	3,912,660	872,944
Open Space	5,633,151	8,425,570	9,640,741	4,417,981
TABOR	26,312,288	3,752,282	8,353,037	21,711,534
Total of Fund Balances	<u>\$ 137,392,559</u>	<u>\$ 219,921,258</u>	<u>\$ 236,942,900</u>	<u>\$ 120,370,917</u>

- ❖ The Fund Balance for the Governmental Funds shows a decrease of \$6,478,818 or 4.8% for 2022 under 2021 and a decrease of \$19,792,272 or 17.2% for 2023 which is due to infrastructure investments in 2023.
- ❖ General Fund expenditures are expected to increase overall by 14.8% for 2022 versus 2021 actuals due to the ability for services and supplies to be provided within the current year. The 2023 Budget is expected to increase 22.2% due to large projects requiring General Fund support.
- ❖ Special Revenue funds, which are restricted funds, show an increase in expenditures for 2022 of approximately 55.8% primarily associated with various projects that are able to be completed within the Open Space, TABOR, and Grants Funds.

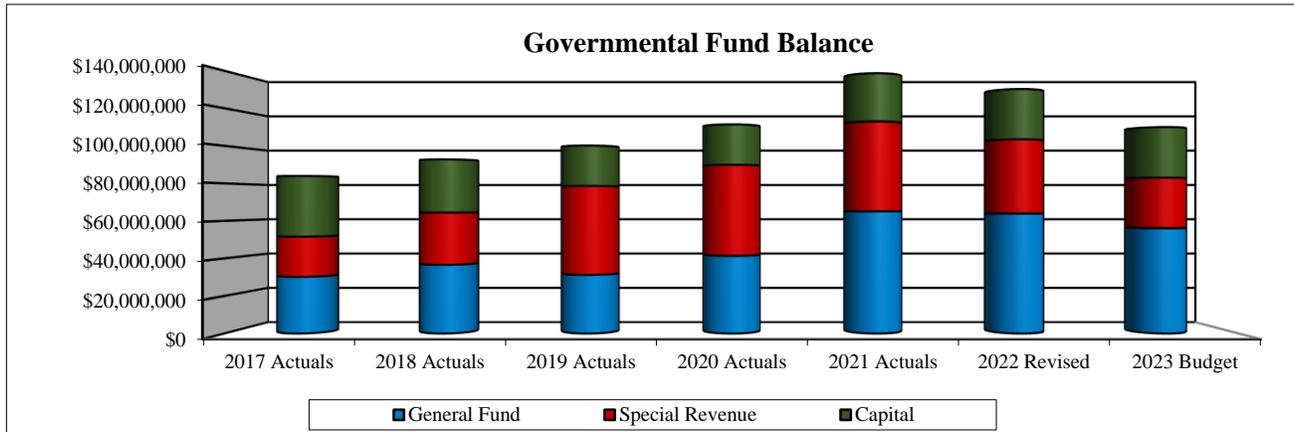


NOTES AND ASSUMPTIONS

GOVERNMENTAL FUNDS (continued)

Changes in Fund Balance: (continued)

- ❖ Capital Projects fund balance shows an increase in 2022 over 2021 Actuals of 4.4% due to the adjusting of projects to 2023. In 2023, we expect the fund balance to remain flat as the increase in expenses will be offset by the additional revenue generated by the Capital Improvements Fund.



PROPRIETARY FUNDS

Revenues and Transfers In:

Fund	2021 Audited Revenue & Transfers In	2022 Revised Revenue & Transfers In	2023 Budgeted Revenue & Transfers In	2023 Budgeted over (under) 2022 Revised
Golf Course Enterprise	11,538,639	6,853,904	6,926,074	72,170
Sewer Enterprise	4,497,243	5,171,745	5,046,700	(125,045)
Stormwater Enterprise	5,489,950	5,854,386	6,000,653	146,267
Water Enterprise	1,352,236	1,435,000	3,876,302	2,441,302
Medical/Dental Self-Insurance	13,339,518	13,241,212	12,966,544	(274,668)
Property & Casualty Self-Ins	1,220,176	4,221,354	1,225,000	(2,996,354)
Retiree's Health Program	356,563	25,000	25,000	-
Worker's Compensation Self-Ins	1,212,049	3,224,278	1,233,000	(1,991,278)
Total of Revenues &	\$ 39,006,374	\$ 40,026,879	\$ 37,299,273	\$ (2,727,606)

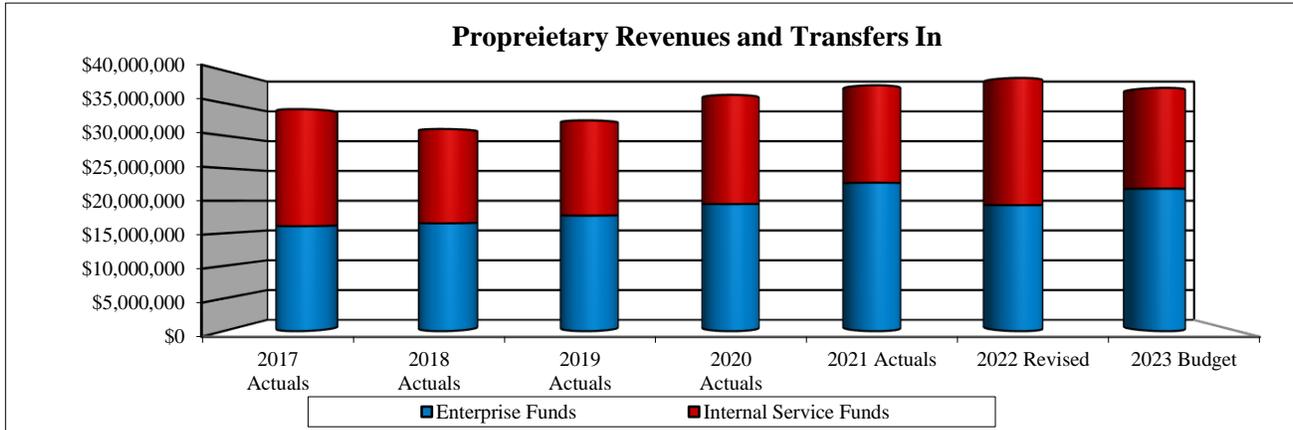
- ❖ The Golf, Sewer, Stormwater, and Water Enterprise Funds are fully funded through user fees and charges. The revenues herein are based on customer demographics and usage and have been trended accordingly.
- ❖ Each Fund has a fund manager who is responsible for building the revenue and expenditure projections. This allows the City to place the responsibility closer to the activity.
- ❖ The Internal Service Funds of Property and Casualty Self-Insurance, Retiree's Health Program, and Worker's Compensation Self-Insurance are funded through an expense to the General Fund. The Medical & Dental Self-Insurance Fund is funded by user charges. Funding levels are determined through actuarial studies except for the Medical & Dental.



NOTES AND ASSUMPTIONS

PROPRIETARY FUNDS

Revenues and Transfers In (Continued):



Expenditures and Transfers Out:

Fund	2021 Audited Expenditures & Transfers Out	2022 Revised Expenditures & Transfers Out	2023 Budgeted Expenditures & Transfers Out	2023 Budgeted over (under) 2022 Revised
Golf Course Enterprise	5,363,602	6,430,678	6,274,701	(155,977)
Sewer Enterprise	4,192,490	5,203,463	6,810,458	1,606,995
Stormwater Enterprise	3,017,136	6,604,947	7,450,598	845,651
Water Enterprise	1,222,288	2,461,745	3,526,902	1,065,156
Medical/Dental Self-Insurance	13,483,382	13,080,404	16,625,786	3,545,381
Property & Casualty Self-Ins	1,480,466	2,734,911	2,034,026	(700,885)
Retiree's Health Program	123,801	220,005	160,000	(60,005)
Worker's Compensation Self-Ins	894,458	1,298,801	1,253,910	(44,891)
Total of Expenditures &	\$ 29,777,624	\$ 38,034,954	\$ 44,136,379	\$ 6,101,425

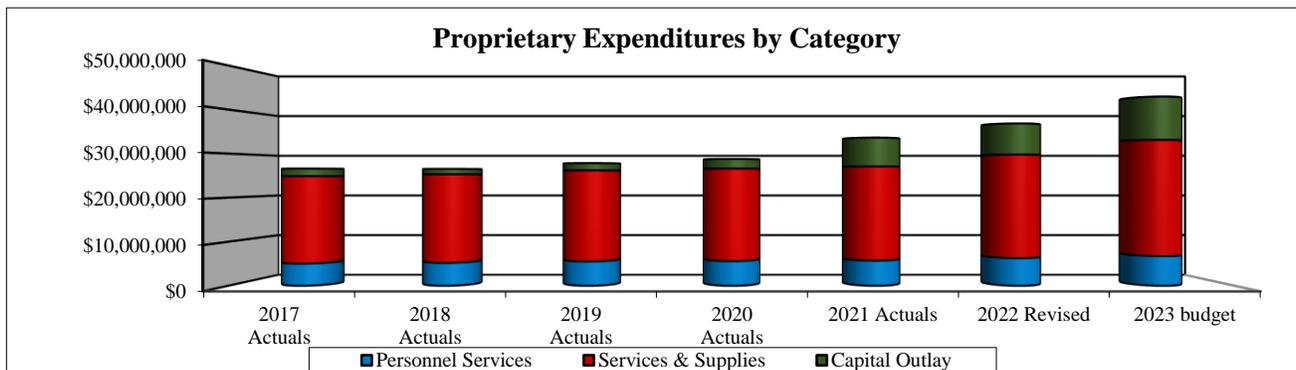
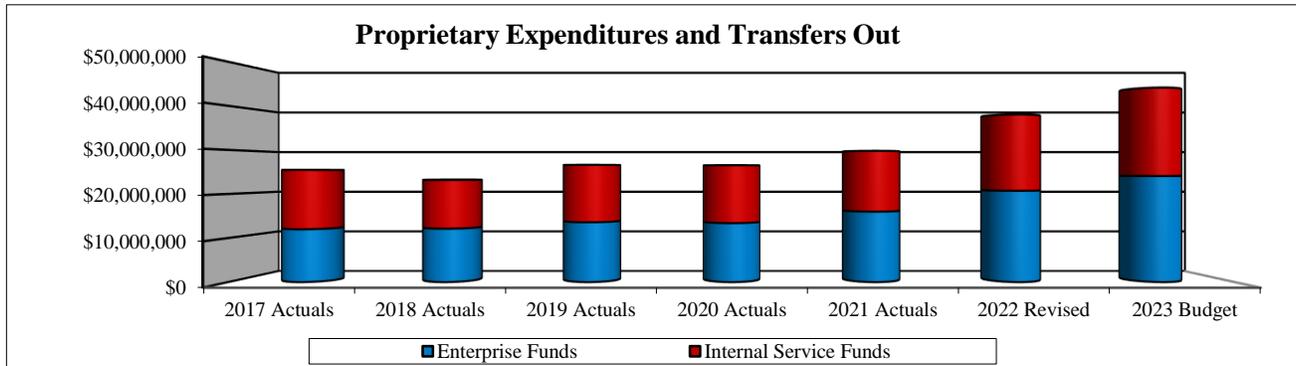
- ❖ Expenditures are built from the lowest accounting level up to the fund summaries. This detail will be incorporated into the financial data and reports, upon approval from the City Council. This level of detail provides the end user a method to
- ❖ A cost of living adjustment of 3% is proposed for late 2022 and formal salary increases are projected in 2023 through 2027 at a 3% rate. Medical & Dental benefit costs are estimated to remain flat in 2022, and increase 3% for 2023 through 2027.



NOTES AND ASSUMPTIONS

PROPRIETARY FUNDS (continued)

Expenditures and Transfers Out: (continued)



Changes in Fund Balance:

Fund	2021 Fund Balance Actual	2022 Fund Balance Revised	2023 Fund Balance Budget	2023 Budgeted over (under) 2022 Revised
Golf Course Enterprise	15,645,766	16,068,993	16,720,367	651,373
Sewer Enterprise	13,292,506	13,260,788	11,497,030	(1,763,758)
Stormwater Enterprise	26,541,642	25,791,081	24,341,136	(1,449,945)
Water Enterprise	2,753,330	1,726,585	2,075,985	349,400
Medical/Dental Self-Insurance	12,888,798	13,049,606	9,390,364	(3,659,242)
Property & Casualty Self-Ins	2,294,434	3,780,877	2,971,852	(809,026)
Retiree's Health Program	4,635,872	4,440,867	4,305,867	(135,000)
Worker's Compensation Self-Ins	1,071,025	2,996,503	2,975,593	(20,910)
Total of Fund Balances	\$ 79,123,374	\$ 81,115,299	\$ 74,278,193	\$ (6,837,106)



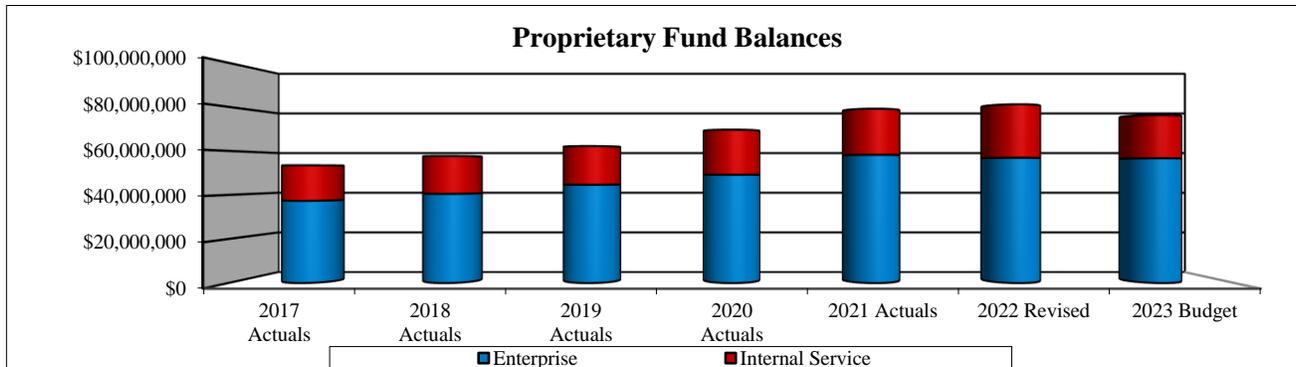
NOTES AND ASSUMPTIONS

PROPRIETARY FUNDS (continued)

Changes in Fund Balance (Continued):

Fund	2022 Revised Ending Fund Balance	2023 Budgeted Revenues & Transfers In	2023 Budgeted Expenditures & Transfers Out	2023 Budgeted Ending Fund Balance
Golf Course Enterprise	16,068,993	6,926,074	6,274,701	16,720,367
Sewer Enterprise	13,260,788	5,046,700	6,810,458	11,497,030
Stormwater Enterprise	25,791,081	6,000,653	7,450,598	24,341,136
Water Enterprise	1,726,585	5,876,302	3,526,902	4,075,985
Medical/Dental Self-Insurance	13,049,606	12,966,544	16,625,786	9,390,364
Property & Casualty Self-Ins	3,780,877	1,225,000	2,034,026	2,971,852
Retiree's Health Program	4,440,867	25,000	160,000	4,305,867
Worker's Compensation Self-Ins	2,996,503	1,233,000	1,253,910	2,975,593
Total of Fund Balances	\$ 81,115,299	\$ 39,299,273	\$ 44,136,379	\$ 76,278,193

- ❖ Revenues within the Proprietary Funds are expected to increase by 1.5% mainly related to the increase of Charges for
- ❖ Expenditures within the Proprietary Funds are up \$3,220,955 in 2022 or 9.5% due to carry overs and capital project costs within the Stormwater and Water Utility funds. In 2023, expenditures are projected to increase \$6,101,425 or 14.2% due
- ❖ Fund Balance within the Proprietary Funds anticipates an increase of \$2,135,791, or 2.6% for 2022 versus 2021. The Fund Balance for 2023 is projected to decrease \$4,8737,106 or 6.3% with the planned projects in 2023.





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
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	General Fund			
	2021	2022	2022	2023
	Actual	Budget	Revised	Budget
REVENUES				
Property Tax	\$ 11,816,003	\$ 12,740,069	\$ 13,090,476	\$ 13,090,476
Sales Tax	76,210,339	66,492,969	80,782,962	86,633,982
General Use Tax	3,496,987	4,729,001	3,671,836	3,947,749
Building Material Use Tax	2,274,730	3,919,434	2,544,371	2,658,164
Motor Vehicle Use Tax	7,424,370	6,650,025	7,944,076	8,761,421
Specific Ownership Tax	968,825	1,030,286	978,514	978,514
Business & Occupation Tax	4,274,875	4,278,999	4,574,117	5,099,622
Franchise Charges & Other Taxes	6,061,139	5,954,405	6,254,895	6,233,591
Licenses & Permits	3,447,993	4,240,238	3,689,352	3,680,018
Intergovernmental Revenue	16,450,971	16,739,136	17,451,460	6,043,468
Charges for Services	10,718,247	10,775,445	11,285,567	11,646,106
Fines & Forfeits	1,482,710	1,287,106	1,586,500	1,621,615
Investment Income	(1,003,929)	895,200	895,200	896,345
All Other Revenues	527,550	550,892	552,563	567,171
	<u>144,150,810</u>	<u>140,283,205</u>	<u>155,301,888</u>	<u>151,858,242</u>
Total Revenues				
EXPENDITURES				
Mayor and City Council	\$ 445,661	\$ 570,954	\$ 613,680	\$ 634,823
City Manager's Office	1,850,910	2,085,080	2,103,902	2,653,744
City Attorney's Office	1,747,525	2,103,627	1,982,202	2,263,717
City Clerk's Office	871,548	989,281	979,838	1,164,226
Community Resources	16,457,055	21,377,930	21,735,607	23,674,382
Finance	3,292,795	3,698,839	3,604,495	4,425,346
Human Resources	1,152,726	1,397,740	1,435,865	1,807,396
Information Technology	7,331,143	7,246,046	6,963,447	7,604,573
Municipal Court	3,769,097	4,035,089	4,211,504	5,225,062
Planning	2,411,702	3,874,576	4,219,220	6,407,046
Police	52,499,588	54,593,779	52,698,598	59,880,552
Public Works	14,313,397	16,737,036	20,727,095	22,244,323
Non-Departmental	3,448,549	5,750,722	4,063,004	17,114,111
	<u>109,591,696</u>	<u>124,460,700</u>	<u>125,338,457</u>	<u>155,099,303</u>
Total Expenditures				
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	(11,817,975)	(26,236,256)	(30,822,255)	(7,352,282)
Sale Of City Assets	999,450	-	-	-
	<u>(10,818,525)</u>	<u>(26,236,256)</u>	<u>(30,822,255)</u>	<u>(7,352,282)</u>
Total Other Financing Sources (Uses)				
Excess (Deficiency) of Financial Sources over Financial Uses	23,740,589	(10,413,751)	(858,825)	(10,593,343)
FUND BALANCES, BEGINNING OF YEAR				
	<u>41,348,985</u>	<u>65,089,574</u>	<u>65,089,574</u>	<u>64,230,748</u>
FUND BALANCES, END OF YEAR				
	<u>\$ 65,089,574</u>	<u>\$ 54,675,823</u>	<u>\$ 64,230,748</u>	<u>\$ 53,637,406</u>



GOVERNMENTAL FUNDS (continued)
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Special Revenue Funds			
	2021	2022	2022	2023
	Actual	Budget	Revised	Budget
REVENUES				
Hotel Accommodation Tax	1,615,664	1,878,010	1,808,140	1,734,585
Intergovernmental Revenue	19,585,561	20,269,409	28,752,525	31,388,731
Charges for Services	1,408,162	1,587,245	1,734,298	1,786,241
Investment Income	415,459	233,476	284,263	238,705
All Other Revenues	24,453	21,450	21,232	15,980
Total Revenues	23,049,300	23,989,590	32,600,459	35,164,242
EXPENDITURES				
City Manager's Office	1,468,248	1,936,385	804,888	1,072,948
Community Resources	20,770,062	21,326,316	31,155,757	21,192,278
Finance	-	-	-	-
Municipal Court	26,278	-	201,393	-
Planning	1,352,334	2,293,953	4,415,351	4,994,877
Police	3,779,387	6,512,807	6,159,801	5,203,840
Public Works	3,664,615	1,663,559	6,228,737	12,608,387
Non-Departmental	-	-	37,400	-
Total Expenditures	31,060,924	33,733,019	49,003,327	45,072,329
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	9,954,763	4,791,882	13,061,656	4,852,282
Operating Transfers Out	(37,021)	(502,096)	(900,990)	-
Total Other Financing Sources (Uses)	9,917,742	4,289,786	12,160,666	4,852,282
Excess (Deficiency) of Financial Sources over Financial Uses	1,906,118	(5,453,643)	(4,242,202)	(5,055,806)
FUND BALANCES, BEGINNING OF YEAR				
	48,490,020	50,396,138	50,396,138	46,153,936
FUND BALANCES, END OF YEAR				
	<u>\$ 50,396,138</u>	<u>\$ 44,942,495</u>	<u>\$ 46,153,936</u>	<u>\$ 41,098,131</u>



GOVERNMENTAL FUNDS (continued)
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Capital Project Funds			
	2021	2022	2022	2023
	Actual	Budget	Revised	Budget
REVENUES				
Sales Tax	\$ 14,408,064	\$ 12,635,115	\$ 15,348,612	\$ 16,581,822
General Use Tax	692,378	911,691	915,435	697,200
Building Material Use Tax	435,297	756,833	773,029	762,976
Motor Vehicle Use Tax	1,484,872	1,330,005	1,387,325	1,497,835
Intergovernmental Revenue	2,220,390	2,660,728	2,171,153	2,130,739
Charges for Services	1,872,817	2,317,989	2,564,659	3,485,000
Investment Income	209,767	415,392	415,392	390,921
All Other Revenues	262,721	200,000	200,000	200,000
Total Revenues	<u>21,586,306</u>	<u>21,227,753</u>	<u>23,775,605</u>	<u>25,746,493</u>
EXPENDITURES				
City Manager's Office	\$ 64,127	\$ 100,000	\$ 100,000	\$ 100,000
Community Resources	1,228,778	7,567,221	7,745,445	1,520,000
Information Technology	203,166	5,472,806	5,322,806	2,964,200
Planning	160,823	73,000	114,804	81,599
Public Works	17,215,439	23,466,238	21,923,302	22,658,049
Non-Departmental	(415,228)	2,095,139	2,095,139	2,095,139
Total Expenditures	<u>18,457,104</u>	<u>38,774,404</u>	<u>37,301,496</u>	<u>29,418,986</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	3,818,378	17,160,599	14,860,599	2,500,000
Operating Transfers Out	(2,792,414)	(214,129)	-	-
Total Other Financing Sources (Uses)	<u>1,025,964</u>	<u>16,946,470</u>	<u>14,860,599</u>	<u>2,500,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	4,155,166	(600,181)	1,334,708	(1,172,493)
BEGINNING OF YEAR	<u>21,518,001</u>	<u>25,673,167</u>	<u>25,673,167</u>	<u>27,007,875</u>
NET POSITION, END OF YEAR	<u>\$ 25,673,167</u>	<u>\$ 25,072,986</u>	<u>\$ 27,007,875</u>	<u>\$ 25,835,382</u>



GOVERNMENTAL FUNDS (continued)
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

TOTAL GOVERNMENTAL FUNDS				
	2021	2022	2022	2023
	Actual	Budget	Revised	Budget
REVENUES				
Property Tax	\$ 11,816,003	\$ 12,740,069	\$ 13,090,476	\$ 13,090,476
Sales Tax	90,618,403	79,128,084	96,131,574	103,215,804
General Use Tax	4,189,365	5,640,692	4,587,271	4,644,949
Building Material Use Tax	2,710,027	4,676,267	3,317,400	3,421,140
Motor Vehicle Use Tax	8,909,242	7,980,030	9,331,401	10,259,256
Specific Ownership Tax	968,825	1,030,286	978,514	978,514
Business & Occupation Tax	4,274,875	4,278,999	4,574,117	5,099,622
Franchise Charges & Other Taxes	6,061,139	5,954,405	6,254,895	6,233,591
Hotel Accommodation Tax	1,615,664	1,878,010	1,808,140	1,734,585
Licenses & Permits	3,447,993	4,240,238	3,689,352	3,680,018
Intergovernmental Revenue	38,256,922	39,669,273	48,375,138	39,562,938
Charges for Services	13,999,226	14,680,679	15,584,524	16,917,347
Fines & Forfeits	1,482,710	1,287,106	1,586,500	1,621,615
Investment Income	(378,704)	1,544,068	1,594,855	1,525,971
All Other Revenues	814,724	772,342	773,794	783,151
Total Revenues	188,786,417	185,500,548	211,677,951	212,768,976
EXPENDITURES				
Mayor and City Council	\$ 445,661	\$ 570,954	\$ 613,680	\$ 634,823
City Manager's Office	3,383,286	4,121,465	3,008,789	3,826,693
City Attorney's Office	1,747,525	2,103,627	1,982,202	2,263,717
City Clerk's Office	871,548	989,281	979,838	1,164,226
Community Resources	38,455,895	50,271,467	60,636,809	46,386,660
Finance	3,292,795	3,698,839	3,604,495	4,425,346
Human Resources	1,152,726	1,397,740	1,435,865	1,807,396
Information Technology	7,534,309	12,718,852	12,286,253	10,568,773
Municipal Court	3,795,375	4,035,089	4,412,897	5,225,062
Planning	3,924,859	6,241,529	8,749,375	11,483,522
Police	56,278,975	61,106,587	58,858,399	65,084,392
Public Works	35,193,451	41,866,832	48,879,135	57,510,758
Non-Departmental	3,033,321	7,845,861	6,195,543	19,209,250
Total Expenditures	159,109,725	196,968,123	211,643,280	229,590,618
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	13,773,141	21,952,481	27,922,255	7,352,282
Operating Transfers Out	(14,647,410)	(26,952,481)	(31,723,245)	(7,352,282)
Sale of City Assets	999,450	-	-	-
Total Other Financing Sources (Uses)*	125,181	(5,000,000)	(3,800,990)	0
Excess (Deficiency) of Financial Sources over Financial Uses	29,801,873	(16,467,575)	(3,766,319)	(16,821,642)
FUND BALANCES,				
BEGINNING OF YEAR	111,357,005	141,158,878	141,158,878	137,392,559
FUND BALANCES,				
END OF YEAR	\$ 141,158,878	\$ 124,691,303	\$ 137,392,559	\$ 120,570,917

*Total Other Financing Sources Do Not Balance As \$874,269 Was Transferred to the LPBA Vs. Being Expensed



SPECIAL REVENUE FUNDS

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

CONSERVATION TRUST FUND

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

ECONOMIC DEVELOPMENT FUND

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

GRANTS FUND

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

HERITAGE, CULTURE & THE ARTS FUND

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

OPEN SPACE FUND

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

TABOR FUND

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



SPECIAL REVENUE FUNDS
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Table with 5 columns: Description, 2021 Actual, 2022 Budget, 2022 Revised, 2023 Budget. Rows include REVENUES (Intergovernmental Revenue, Investment Income, Total Revenues), EXPENDITURES (Community Resources, Total Expenditures), OTHER FINANCING SOURCES (USES) (Total Other Financing Sources (Uses), Excess (Deficiency) of Financial Sources over Financial Uses), and FUND BALANCES (BEGINNING OF YEAR, END OF YEAR).



SPECIAL REVENUE FUNDS (continued)
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Economic Development Fund				
	2021	2022	2022	2023
	Actual	Budget	Revised	Budget
REVENUES				
Hotel Accommodation Tax	\$ 1,615,664	\$ 1,878,010	\$ 1,808,140	\$ 1,734,585
Intergovernmental Revenue	-	-	25,000	-
Charges for Services	6,058	85,000	79,537	85,000
Investment Income	79,569	125,000	102,023	125,000
Total Revenues	<u>1,701,292</u>	<u>2,088,010</u>	<u>2,014,699</u>	<u>1,944,585</u>
EXPENDITURES				
City Manager's Office	1,468,248	1,936,385	804,888	1,072,948
Total Expenditures	<u>1,468,248</u>	<u>1,936,385</u>	<u>804,888</u>	<u>1,072,948</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	37,021	-	2,000,000	-
Operating Transfers Out	-	(502,096)	(400,000)	-
Total Other Financing Sources (Uses)	<u>37,021</u>	<u>(502,096)</u>	<u>1,600,000</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	270,064	(350,471)	2,809,811	871,637
FUND BALANCES,				
BEGINNING OF YEAR	<u>9,254,090</u>	<u>9,524,154</u>	<u>9,524,154</u>	<u>12,333,965</u>
FUND BALANCES,				
END OF YEAR	<u><u>\$ 9,524,154</u></u>	<u><u>\$ 9,173,684</u></u>	<u><u>\$ 12,333,965</u></u>	<u><u>\$ 13,205,602</u></u>



SPECIAL REVENUE FUNDS (continued)
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Grants Fund			
	2021	2022	2022	2023
	Actual	Budget	Revised	Budget
REVENUES				
Intergovernmental Revenue	6,631,780	10,845,629	17,198,086	20,407,477
Investment Income	1,752	-	36,652	-
All Other Revenues	2,588	-	530	530
	<u>6,636,120</u>	<u>10,845,629</u>	<u>17,235,269</u>	<u>20,408,007</u>
EXPENDITURES				
Community Resources	1,837,304	1,899,461	1,901,407	1,680,224
Finance	-	-	-	-
Municipal Court	26,278	-	201,393	-
Planning	1,352,334	2,293,953	4,415,351	4,994,877
Police	2,922,914	4,757,266	4,324,559	3,276,028
Public Works	2,873,889	1,450,000	4,711,177	10,096,816
	<u>9,012,719</u>	<u>10,400,680</u>	<u>15,553,887</u>	<u>20,047,944</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	2,577,418	-	-	-
Operating Transfers Out	(37,021)	-	-	-
	<u>2,540,397</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	163,798	444,949	1,681,381	360,062
FUND BALANCES,				
BEGINNING OF YEAR	<u>(2,548,884)</u>	<u>(2,385,086)</u>	<u>(2,385,086)</u>	<u>(703,705)</u>
FUND BALANCES,				
END OF YEAR	<u><u>\$ (2,385,086)</u></u>	<u><u>\$ (1,940,137)</u></u>	<u><u>\$ (703,705)</u></u>	<u><u>\$ (343,642)</u></u>



SPECIAL REVENUE FUNDS (continued)
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Heritage, Culture and Arts Fund				
	2021	2022	2022	2023
	Actual	Budget	Revised	Budget
REVENUES				
Intergovernmental Revenue	982,413	473,500	683,711	663,500
Charges for Services	1,390,555	1,497,245	1,647,078	1,696,241
All Other Revenues	<u>18,365</u>	<u>17,950</u>	<u>9,480</u>	<u>11,950</u>
Total Revenues	<u>2,391,333</u>	<u>1,988,695</u>	<u>2,340,269</u>	<u>2,371,691</u>
EXPENDITURES				
Community Resources	2,620,262	3,227,433	3,361,284	3,912,660
Total Expenditures	<u>2,620,262</u>	<u>3,227,433</u>	<u>3,361,284</u>	<u>3,912,660</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,100,000	1,100,000	1,100,000	1,100,000
Total Other Financing Sources (Uses)	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	871,071	(138,738)	78,985	(440,969)
FUND BALANCES,				
BEGINNING OF YEAR	<u>363,856</u>	<u>1,234,927</u>	<u>1,234,927</u>	<u>1,313,913</u>
FUND BALANCES,				
END OF YEAR	<u><u>\$ 1,234,927</u></u>	<u><u>\$ 1,096,189</u></u>	<u><u>\$ 1,313,913</u></u>	<u><u>\$ 872,944</u></u>



SPECIAL REVENUE FUNDS (continued)
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Open Space Fund			
	2021 Actual	2022 Budget	2022 Revised	2023 Budget
REVENUES				
Intergovernmental Revenue	10,066,502	7,350,280	8,914,350	8,320,400
Charges for Services	11,549	5,000	7,683	5,000
Investment Income	99,188	96,670	118,104	96,670
All Other Revenues	<u>3,500</u>	<u>3,500</u>	<u>11,222</u>	<u>3,500</u>
Total Revenues	<u>10,180,739</u>	<u>7,455,450</u>	<u>9,051,360</u>	<u>8,425,570</u>
EXPENDITURES				
Community Resources	8,445,746	13,415,181	16,241,750	9,640,741
Total Expenditures	<u>8,445,746</u>	<u>13,415,181</u>	<u>16,241,750</u>	<u>9,640,741</u>
OTHER FINANCING SOURCES (USES)				
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	1,734,993	(5,959,731)	(7,190,391)	(1,215,171)
FUND BALANCES,				
BEGINNING OF YEAR	<u>11,088,549</u>	<u>12,823,542</u>	<u>12,823,542</u>	<u>5,633,151</u>
FUND BALANCES,				
END OF YEAR	<u><u>\$ 12,823,542</u></u>	<u><u>\$ 6,863,811</u></u>	<u><u>\$ 5,633,151</u></u>	<u><u>\$ 4,417,981</u></u>



SPECIAL REVENUE FUNDS (continued)
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	TABOR Fund			
	2021 Actual	2022 Budget	2022 Revised	2023 Budget
REVENUES				
Investment Income	217,584	-	-	-
Total Revenues	<u>217,584</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Community Resources	5,363,646	1,213,640	7,477,961	3,913,654
Police	856,473	1,755,541	1,872,642	1,927,812
Public Works	790,726	213,559	1,517,561	2,511,571
Total Expenditures	<u>7,010,845</u>	<u>3,182,740</u>	<u>10,868,164</u>	<u>8,353,037</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	6,240,324	3,691,882	9,961,656	3,752,282
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>(500,990)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>6,240,324</u>	<u>3,691,882</u>	<u>9,460,666</u>	<u>3,752,282</u>
Excess (Deficiency) of Financial Sources over Financial Uses	(552,937)	509,142	(1,407,498)	(4,600,755)
FUND BALANCES, BEGINNING OF YEAR				
	<u>28,272,723</u>	<u>27,719,786</u>	<u>27,719,786</u>	<u>26,312,288</u>
FUND BALANCES, END OF YEAR				
	<u>\$ 27,719,786</u>	<u>\$ 28,228,928</u>	<u>\$ 26,312,288</u>	<u>\$ 21,711,534</u>



SPECIAL REVENUE FUNDS (continued)
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Total Special Revenue Funds			
	2021	2022	2022	2023
	Actual	Budget	Revised	Budget
REVENUES				
Hotel Accommodation Tax	\$ 1,615,664	\$ 1,878,010	\$ 1,808,140	\$ 1,734,585
Intergovernmental Revenue	19,585,561	20,269,409	28,752,525	31,388,731
Charges for Services	1,408,162	1,587,245	1,734,298	1,786,241
Investment Income	415,459	233,476	284,263	238,705
All Other Revenues	24,453	21,450	21,232	15,980
Total Revenues	23,049,300	23,989,590	32,600,459	35,164,242
EXPENDITURES				
City Manager's Office	1,468,248	1,936,385	804,888	1,072,948
Community Resources	20,770,062	21,326,316	31,155,757	21,192,278
Municipal Court	26,278	-	201,393	-
Planning	1,352,334	2,293,953	4,415,351	4,994,877
Police	3,779,387	6,512,807	6,159,801	5,203,840
Public Works	3,664,615	1,663,559	6,228,737	12,608,387
Non-Departmental	-	-	37,400	-
Total Expenditures	31,060,924	33,733,019	49,003,327	45,072,329
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	9,954,763	4,791,882	13,061,656	4,852,282
Operating Transfers Out	(37,021)	(502,096)	(900,990)	-
Total Other Financing Sources (Uses)	9,917,742	4,289,786	12,160,666	4,852,282
Excess (Deficiency) of Financial Sources over Financial Uses	1,906,118	(5,453,643)	(4,242,202)	(5,055,806)
FUND BALANCES, BEGINNING OF YEAR				
	48,490,020	50,396,138	50,396,138	46,153,936
FUND BALANCES, END OF YEAR				
	\$ 50,396,138	\$ 44,942,495	\$ 46,153,936	\$ 41,098,131



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
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Capital Improvement Fund			
	2021	2022	2022	2023
	Actual	Budget	Revised	Budget
REVENUES				
Sales Tax	\$ 14,408,064	\$ 12,635,115	\$ 15,348,612	\$ 16,581,822
General Use Tax	692,378	911,691	915,435	697,200
Building Material Use Tax	435,297	756,833	773,029	762,976
Motor Vehicle Use Tax	1,484,872	1,330,005	1,387,325	1,497,835
Intergovernmental Revenue	2,220,390	2,660,728	2,171,153	2,130,739
Investment Income	209,767	415,392	415,392	390,921
All Other Revenues	10,500	-	-	-
Total Revenues	<u>19,461,268</u>	<u>18,709,764</u>	<u>21,010,946</u>	<u>22,061,493</u>
EXPENDITURES				
Community Resources	1,228,778	7,467,221	7,645,445	1,420,000
Finance	-	-	-	-
Planning	160,823	73,000	114,804	81,599
Public Works	15,543,919	21,206,238	19,663,302	19,158,049
Non-Departmental	(415,228)	2,095,139	2,095,139	2,095,139
Total Expenditures	<u>16,518,291</u>	<u>30,841,598</u>	<u>29,518,690</u>	<u>22,754,786</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	2,318,378	9,285,599	6,885,599	1,000,000
Operating Transfers Out	(2,792,414)	(214,129)	-	-
Total Other Financing Sources (Uses)	<u>(474,036)</u>	<u>9,071,470</u>	<u>6,885,599</u>	<u>1,000,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	2,468,941	(3,060,364)	(1,622,145)	306,707
NET POSITION,				
BEGINNING OF YEAR	<u>17,495,675</u>	<u>19,964,616</u>	<u>19,964,616</u>	<u>18,342,471</u>
NET POSITION,				
END OF YEAR	<u>\$ 19,964,616</u>	<u>\$ 16,904,252</u>	<u>\$ 18,342,471</u>	<u>\$ 18,649,177</u>



CAPITAL PROJECTS FUNDS
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
Equipment Replacement Fund

	2021	2022	2022	2023
	Actual	Budget	Revised	Budget
REVENUES				
Charges for Services	1,872,817	2,317,989	2,564,659	3,485,000
Total Revenues	<u>1,872,817</u>	<u>2,317,989</u>	<u>2,564,659</u>	<u>3,485,000</u>
EXPENDITURES				
City Manager's Office	\$ 64,127	\$ 100,000	\$ 100,000	\$ 100,000
Community Resources	-	100,000	100,000	100,000
Information Technology	203,166	5,472,806	5,322,806	2,964,200
Public Works	1,671,520	2,260,000	2,260,000	3,500,000
Total Expenditures	<u>1,938,813</u>	<u>7,932,806</u>	<u>7,782,806</u>	<u>6,664,200</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,500,000	7,875,000	7,975,000	1,500,000
Operating Transfers Out	-	-	-	-
Sale of City Assets	252,221	200,000	200,000	200,000
Total Other Financing Sources (Uses)	<u>1,752,221</u>	<u>8,075,000</u>	<u>8,175,000</u>	<u>1,700,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	1,686,225	2,460,183	2,956,853	(1,479,200)
NET POSITION,				
BEGINNING OF YEAR	<u>4,022,326</u>	<u>5,708,551</u>	<u>5,708,551</u>	<u>8,665,404</u>
NET POSITION,				
END OF YEAR	<u><u>\$ 5,708,551</u></u>	<u><u>\$ 8,168,734</u></u>	<u><u>\$ 8,665,404</u></u>	<u><u>\$ 7,186,204</u></u>



PROPRIETARY FUNDS

ENTERPRISE FUNDS

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

INTERNAL SERVICE FUNDS

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



PROPRIETARY FUNDS
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

TOTAL PROPRIETARY FUNDS				
	2021	2022	2022	2023
	Actual	Budget	Revised	Budget
REVENUES				
Intergovernmental Revenue	-	-	-	2,400,000
Charges for Services	32,228,421	31,724,804	32,823,018	33,149,573
Investment Income	357,420	259,700	262,815	249,700
All Other Revenues	720,533	575,000	741,046	300,000
	<u>33,306,374</u>	<u>32,559,504</u>	<u>33,826,879</u>	<u>36,099,273</u>
EXPENDITURES				
Community Resources	10,178,925	5,846,385	6,409,678	6,253,701
Public Works	8,652,967	16,918,045	14,210,655	17,728,458
Non-Departmental	14,782,107	17,661,786	16,214,621	18,954,221
	<u>33,614,000</u>	<u>40,426,216</u>	<u>36,834,954</u>	<u>42,936,379</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	5,700,000	6,200,000	6,200,000	1,200,000
Operating Transfers Out	(1,319,370)	(1,200,000)	(1,200,000)	(1,200,000)
	<u>4,380,630</u>	<u>5,000,000</u>	<u>5,000,000</u>	<u>-</u>
Capital Additions	5,155,746			
Excess (Deficiency) of Financial Sources over Financial Uses	9,228,750	(2,866,712)	1,991,925	(6,837,106)
FUND BALANCES,				
BEGINNING OF YEAR	<u>69,894,623</u>	<u>62,418,956</u>	<u>79,123,374</u>	<u>81,115,299</u>
FUND BALANCES,				
END OF YEAR	<u>\$ 79,123,374</u>	<u>\$ 59,552,244</u>	<u>\$ 81,115,299</u>	<u>\$ 74,278,193</u>



ENTERPRISE FUNDS
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Total Enterprise Funds			
	2021	2022	2022	2023
	Actual	Budget	Revised	Budget
REVENUES				
Charges for Services	\$ 17,967,813	\$ 17,603,260	\$ 18,602,452	\$ 19,028,029
Investment Income	169,138	156,700	154,461	146,700
Other Income	241,116	550,000	558,122	2,675,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	18,378,068	18,309,960	19,315,035	21,849,729
EXPENDITURES				
Community Resources	10,178,925	5,846,385	6,409,678	6,253,701
Public Works	8,652,967	16,918,045	14,210,655	17,728,458
Non-Departmental	-	80,500	80,500	80,500
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	18,831,892	22,844,930	20,700,833	24,062,658
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	4,500,000	-	-	-
Operating Transfers Out	(119,370)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	4,380,630	-	-	-
Excess (Deficiency) of Financial Sources over Financial Uses	3,926,806	(4,534,970)	(1,385,798)	(2,212,929)
Capital Additions	5,155,746			
NET POSITION,				
BEGINNING OF YEAR	<hr/>	<hr/>	<hr/>	<hr/>
	49,150,692	58,233,244	58,233,244	56,847,446
NET off by the transfers in				
END OF YEAR	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 58,233,244	\$ 53,698,273	\$ 56,847,446	\$ 54,634,517



INTERNAL SERVICE FUNDS
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Total Internal Service Funds			
	2021	2022	2022	2023
	Actual	Budget	Revised	Budget
REVENUES				
Charges for Services	\$ 14,260,608	\$ 14,121,544	\$ 14,220,566	\$ 14,121,544
Investment Income	188,282	103,000	108,354	103,000
All Other Revenues	479,416	25,000	182,924	25,000
Total Revenues	<u>14,928,306</u>	<u>14,249,544</u>	<u>14,511,844</u>	<u>14,249,544</u>
EXPENDITURES				
Non-Departmental	<u>14,782,107</u>	<u>17,581,286</u>	<u>16,134,121</u>	<u>18,873,721</u>
Total Expenditures	<u>14,782,107</u>	<u>17,581,286</u>	<u>16,134,121</u>	<u>18,873,721</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,200,000	6,200,000	6,200,000	1,200,000
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>5,000,000</u>	<u>5,000,000</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	146,199	1,668,258	3,377,723	(4,624,177)
NET POSITION, BEGINNING OF YEAR	<u>20,743,931</u>	<u>20,890,130</u>	<u>20,890,130</u>	<u>24,267,852</u>
NET POSITION, END OF YEAR	<u>\$ 20,890,130</u>	<u>\$ 22,558,388</u>	<u>\$ 24,267,852</u>	<u>\$ 19,643,676</u>



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
2019 - 2021 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Golf Course Fund			
	2021	2022	2022	2023
	Actual	Budget	Revised	Budget
REVENUES				
Charges for Services	\$ 6,947,435	\$ 5,933,260	\$ 6,857,500	\$ 6,926,074
Investment Income	(2,823)	-	(3,596)	-
Other Miscellaneous	94,027	-	-	-
Total Revenues	<u>7,038,639</u>	<u>5,933,260</u>	<u>6,853,904</u>	<u>6,926,074</u>
EXPENDITURES				
Community Resources	10,178,925	5,846,385	6,409,678	6,253,701
Non-Departmental	<u>-</u>	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>
Total Expenditures	<u>10,178,925</u>	<u>5,867,385</u>	<u>6,430,678</u>	<u>6,274,701</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	4,500,000	-	-	-
Operating Transfers Out	<u>(119,370)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>4,380,630</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	1,240,344	65,875	423,227	651,373
Capital Additions	4,934,693			
NET POSITION, BEGINNING OF YEAR	<u>9,470,729</u>	<u>15,645,766</u>	<u>15,645,766</u>	<u>16,068,993</u>
NET POSITION, END OF YEAR	<u>\$ 15,645,766</u>	<u>\$ 15,711,641</u>	<u>\$ 16,068,993</u>	<u>\$ 16,720,367</u>



ENTERPRISE FUNDS (continued)
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Sewer Fund			
	2021	2022	2022	2023
	Actual	Budget	Revised	Budget
REVENUES				
Charges for Services	\$ 4,325,515	\$ 4,630,000	\$ 4,632,599	\$ 4,755,000
Investment Income	70,539	41,700	44,146	41,700
Other Income	101,189	500,000	495,000	250,000
	<u>4,497,243</u>	<u>5,171,700</u>	<u>5,171,745</u>	<u>5,046,700</u>
EXPENDITURES				
Public Works	4,413,543	6,395,560	5,188,463	6,795,458
Non-Departmental	-	15,000	15,000	15,000
	<u>4,413,543</u>	<u>6,410,560</u>	<u>5,203,463</u>	<u>6,810,458</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	83,700	(1,238,860)	(31,718)	(1,763,758)
Capital Additions	221,053			
NET POSITION, BEGINNING OF YEAR	<u>12,987,753</u>	<u>13,292,506</u>	<u>13,292,506</u>	<u>13,260,788</u>
NET POSITION, END OF YEAR	<u><u>\$ 13,292,506</u></u>	<u><u>\$ 12,053,646</u></u>	<u><u>\$ 13,260,788</u></u>	<u><u>\$ 11,497,030</u></u>



ENTERPRISE FUNDS (continued)
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Stormwater Fund			
	2021	2022	2022	2023
	Actual	Budget	Revised	Budget
REVENUES				
Charges for Services	\$ 5,406,693	\$ 5,720,000	\$ 5,754,386	\$ 5,900,653
Investment Income	83,258	100,000	100,000	100,000
Total Revenues	<u>5,489,950</u>	<u>5,820,000</u>	<u>5,854,386</u>	<u>6,000,653</u>
EXPENDITURES				
Public Works	3,017,136	7,400,930	6,562,947	7,408,598
Non-Departmental	-	42,000	42,000	42,000
Total Expenditures	<u>3,017,136</u>	<u>7,442,930</u>	<u>6,604,947</u>	<u>7,450,598</u>
OTHER FINANCING SOURCES (USES)				
Total Other Financing Sources (Uses)	-	-	-	-
Excess (Deficiency) of Financial Sources over Financial Uses	2,472,814	(1,622,930)	(750,561)	(1,449,945)
NET POSITION, BEGINNING OF YEAR	<u>24,068,828</u>	<u>26,541,642</u>	<u>26,541,642</u>	<u>25,791,081</u>
NET POSITION, END OF YEAR	<u><u>\$ 26,541,642</u></u>	<u><u>\$ 24,918,712</u></u>	<u><u>\$ 25,791,081</u></u>	<u><u>\$ 24,341,136</u></u>



ENTERPRISE FUNDS (continued)
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Water Fund			
	2021	2022	2022	2023
	Actual	Budget	Revised	Budget
REVENUES				
Charges for Services	\$ 1,288,171	\$ 1,320,000	\$ 1,357,967	\$ 1,446,302
Investment Income	18,165	15,000	13,911	5,000
Other Income	45,900	50,000	63,122	2,425,000
	<u>1,352,236</u>	<u>1,385,000</u>	<u>1,435,000</u>	<u>3,876,302</u>
EXPENDITURES				
Public Works	1,222,288	3,121,555	2,459,245	3,524,402
Non-Departmental	-	2,500	2,500	2,500
	<u>1,222,288</u>	<u>3,124,055</u>	<u>2,461,745</u>	<u>3,526,902</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	129,948	(1,739,055)	(1,026,745)	349,400
NET POSITION,				
BEGINNING OF YEAR	<u>2,623,382</u>	<u>2,753,330</u>	<u>2,753,330</u>	<u>1,726,585</u>
NET POSITION,				
END OF YEAR	<u><u>\$ 2,753,330</u></u>	<u><u>\$ 1,014,275</u></u>	<u><u>\$ 1,726,585</u></u>	<u><u>\$ 2,075,985</u></u>



INTERNAL SERVICE FUNDS

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

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 (continued)
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Medical & Dental Self Insurance Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
REVENUES				
Charges for Services	\$ 12,740,608	\$ 12,921,544	\$ 13,020,566	\$ 12,921,544
Investment Income	119,493	20,000	37,722	20,000
All Other Revenues	479,416	25,000	182,924	25,000
Total Revenues	<u>13,339,518</u>	<u>12,966,544</u>	<u>13,241,212</u>	<u>12,966,544</u>
EXPENDITURES				
Non-Departmental	<u>12,283,382</u>	<u>13,633,104</u>	<u>11,880,404</u>	<u>15,425,786</u>
Total Expenditures	<u>12,283,382</u>	<u>13,633,104</u>	<u>11,880,404</u>	<u>15,425,786</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	(143,865)	(1,866,560)	160,808	(3,659,242)
NET POSITION,				
BEGINNING OF YEAR	<u>13,032,663</u>	<u>12,888,798</u>	<u>12,888,798</u>	<u>13,049,606</u>
NET POSITION,				
END OF YEAR	<u>\$ 12,888,798</u>	<u>\$ 11,022,238</u>	<u>\$ 13,049,606</u>	<u>\$ 9,390,364</u>



INTERNAL SERVICE FUNDS (continued)
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Property & Casualty Self-Insurance Fund			
	2021 Actual	2022 Budget	2022 Revised	2023 Budget
REVENUES				
Charges for Services	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Investment Income	20,176	25,000	21,354	25,000
Total Revenues	<u>620,176</u>	<u>625,000</u>	<u>621,354</u>	<u>625,000</u>
EXPENDITURES				
Non-Departmental	<u>1,480,466</u>	<u>2,511,740</u>	<u>2,734,911</u>	<u>2,034,026</u>
Total Expenditures	<u>1,480,466</u>	<u>2,511,740</u>	<u>2,734,911</u>	<u>2,034,026</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	600,000	3,600,000	3,600,000	600,000
Total Other Financing Sources (Uses)	<u>600,000</u>	<u>3,600,000</u>	<u>3,600,000</u>	<u>600,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	(260,290)	1,713,260	1,486,443	(809,026)
NET POSITION, BEGINNING OF YEAR	<u>2,554,724</u>	<u>2,294,434</u>	<u>2,294,434</u>	<u>3,780,877</u>
NET POSITION, END OF YEAR	<u>\$ 2,294,434</u>	<u>\$ 4,007,694</u>	<u>\$ 3,780,877</u>	<u>\$ 2,971,852</u>



INTERNAL SERVICE FUNDS (continued)
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Retiree's Health Program Fund			
	2021	2022	2022	2023
	Actual	Budget	Revised	Budget
REVENUES				
Charges for Services	\$ 320,000	\$ -	\$ -	\$ -
Investment Income	36,563	25,000	25,000	25,000
Total Revenues	<u>356,563</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
EXPENDITURES				
Non-Departmental	<u>123,801</u>	<u>220,000</u>	<u>220,005</u>	<u>160,000</u>
Total Expenditures	<u>123,801</u>	<u>220,000</u>	<u>220,005</u>	<u>160,000</u>
OTHER FINANCING SOURCES (USES)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	232,762	(195,000)	(195,005)	(135,000)
NET POSITION, BEGINNING OF YEAR	<u>4,403,110</u>	<u>4,635,872</u>	<u>4,635,872</u>	<u>4,440,867</u>
NET POSITION, END OF YEAR	<u>\$ 4,635,872</u>	<u>\$ 4,440,872</u>	<u>\$ 4,440,867</u>	<u>\$ 4,305,867</u>



INTERNAL SERVICE FUNDS (continued)
2021 - 2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Worker's Comp Self-Insurance Fund

	2021	2022	2022	2023
	Actual	Budget	Revised	Budget
REVENUES				
Charges for Services	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Investment Income	12,049	33,000	24,278	33,000
Total Revenues	<u>612,049</u>	<u>633,000</u>	<u>624,278</u>	<u>633,000</u>
EXPENDITURES				
Non-Departmental	<u>894,458</u>	<u>1,216,442</u>	<u>1,298,801</u>	<u>1,253,910</u>
Total Expenditures	<u>894,458</u>	<u>1,216,442</u>	<u>1,298,801</u>	<u>1,253,910</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	600,000	2,600,000	2,600,000	600,000
Total Other Financing Sources (Uses)	<u>600,000</u>	<u>2,600,000</u>	<u>2,600,000</u>	<u>600,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	317,591	2,016,558	1,925,477	(20,910)
NET POSITION, BEGINNING OF YEAR	<u>753,434</u>	<u>1,071,025</u>	<u>1,071,025</u>	<u>2,996,503</u>
NET POSITION, END OF YEAR	<u>\$ 1,071,025</u>	<u>\$ 3,087,584</u>	<u>\$ 2,996,503</u>	<u>\$ 2,975,593</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 (2023-2027)

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 2023 through 2027 indicate that given revenue estimates and current spending levels, the City will maintain a fund balance above 10 percent (10%) through 2027. 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 (2023-2027)

- ❖ The following is a list of some of the significant plans for 2023-2027.
 - Implement priorities, goals, and objectives of the Imagine Lakewood! Community Resources Master Plan.
 - Continue to implement capital building and facility improvements that support sustainability
 - Implement technology replacement to improve productivity, communication, transparency, and data storage and retrieval
 - 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 (2023-2027) (continued)

REVENUE ASSUMPTIONS

- ❖ Overall, the City of Lakewood is forecasting to experience a return to pre-pandemic revenue levels at the end of 2022. Revenue projections for 2023 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 is anticipated remain flat in 2023 compared to 2022. 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 2024 through 2027 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 (2023-2027) (continued)

EXPENDITURE ASSUMPTIONS

- ❖ The City's primary increase in expenditures is investment in infrastructure and the cost of personnel. Due to funds received from the American Rescue Plan Act, investments in infrastructure and equipment are in the 2022 budget and the proposed 2023 budget. Also in the 2023 budget, 34 full-time employees are being recommended for funding based on the continuing needs of the Lakewood community.
- ❖ Within the General Fund, expenditures remained relatively flat for the 2022 Revised Budget, with exception to increases in the cost of fuel and operating materials. In the 2023 Budget there are increases related to capital project and personnel investments across the organization.
- ❖ 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 2023. A General Fund transfer in the amount of \$1,400,000 will be transferred from the General Fund to the Equipment Replacement Fund for technology capital infrastructure and capital equipment.
- ❖ Capital costs are based on the current Capital Improvement and Preservation Plan but include many smaller projects not specifically identified within the Capital Improvement and Preservation Plan.

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

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

**GENERAL FUND**

	2018	2019	2020	2021
	Actual	Actual	Actual	Actual
REVENUES				
Property Tax	\$ 10,599,836	\$ 10,529,868	\$ 11,888,221	\$ 11,816,003
Sales Tax	63,855,609	65,673,093	61,551,813	76,210,339
General Use Tax	3,130,410	4,105,196	3,613,533	3,496,987
Building Material Use Tax	4,664,345	3,562,218	4,624,026	2,274,730
Motor Vehicle Use Tax	6,060,979	6,222,257	6,319,831	7,424,370
Specific Ownership Tax	471,678	951,969	948,174	968,825
Tobacco Products Tax	327,965	297,242	371,894	-
Business & Occupation Tax	3,465,089	3,489,850	3,861,558	4,274,875
Franchise Charges & Other Taxes	6,158,515	6,188,923	5,985,637	6,061,139
Licenses & Permits	4,902,432	4,661,369	4,111,662	3,447,993
Intergovernmental Revenue	6,200,153	6,122,856	4,900,703	16,450,971
Charges for Services	12,797,125	12,717,883	8,094,618	10,718,247
Fines & Forfeits	1,241,903	1,306,555	1,339,908	1,482,710
Investment Income	417,977	3,259,065	2,388,942	(1,003,929)
TABOR Refund	12,536,504	-	-	-
All Other Revenues	988,535	728,178	546,096	527,550
Total Revenues	<u>137,819,056</u>	<u>129,816,522</u>	<u>120,546,616</u>	<u>144,150,810</u>
EXPENDITURES				
Mayor and City Council	505,721	502,075	571,817	445,661
City Manager's Office	2,432,409	2,419,621	1,951,556	1,850,910
City Attorney's Office	1,832,332	1,860,190	2,134,598	1,747,525
City Clerk's Office	1,020,458	1,065,170	922,485	871,548
Community Resources	19,930,767	20,982,977	17,019,098	16,457,055
Finance	4,301,075	4,186,752	3,841,432	3,292,795
Human Resources	1,598,918	1,546,201	1,161,108	1,152,726
Information Technology	7,030,283	7,037,719	7,544,848	7,331,143
Municipal Court	3,624,832	3,823,943	3,883,259	3,769,097
Planning	2,038,564	1,993,727	1,908,807	2,411,702
Police	50,020,591	52,334,041	47,726,259	52,499,588
Public Works	16,335,048	16,951,728	15,012,547	14,313,397
Non-Departmental	6,798,716	5,841,454	6,600,638	3,448,549
Total Expenditures	<u>117,469,712</u>	<u>120,545,597</u>	<u>110,278,451</u>	<u>109,591,696</u>
OTHER FINANCING SOURCES (USES)				
Sale of City Assets	-	-	-	999,450
Operating Transfers In	-	600,000	3,038,000	-
Operating Transfers Out	<u>(13,898,604)</u>	<u>(15,277,143)</u>	<u>(3,153,463)</u>	<u>(11,817,975)</u>
Total Other Financing Sources (Uses)	<u>(13,898,604)</u>	<u>(14,677,143)</u>	<u>(115,463)</u>	<u>(10,818,525)</u>
Excess (Deficiency) of Financial Sources over Financial Uses	6,450,740	(5,406,218)	10,152,702	23,740,589
FUND BALANCES/NET POSITION,				
General Fund	<u>30,151,759</u>	<u>36,602,500</u>	<u>31,196,282</u>	<u>41,348,984</u>
FUND BALANCES/NET POSITION,				
END OF YEAR	<u>\$ 36,602,500</u>	<u>\$ 31,196,282</u>	<u>\$ 41,348,984</u>	<u>\$ 65,089,573</u>

**GENERAL FUND (continued)**

2022 Revised	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
\$ 13,090,476	\$ 13,090,476	\$ 13,697,776	\$ 13,697,776	\$ 15,480,481	\$ 15,480,481
80,782,962	86,633,982	90,523,813	93,930,638	96,487,235	101,007,859
3,671,836	3,947,749	4,071,234	4,142,180	4,275,012	4,604,569
2,544,371	2,658,164	2,715,034	2,868,576	2,978,394	3,100,498
7,944,076	8,761,421	8,700,134	9,364,162	9,558,130	9,811,966
978,514	978,514	1,199,293	1,397,467	1,502,031	1,510,733
-	-	-	-	-	-
4,574,117	5,099,622	5,160,960	5,283,788	5,404,237	5,544,261
6,254,895	6,233,591	5,843,528	6,301,024	6,404,460	6,570,399
3,689,352	3,680,018	3,656,307	3,696,408	3,839,931	3,918,414
17,451,460	6,043,468	6,490,348	6,507,554	6,667,900	6,835,773
11,285,567	11,646,106	11,801,171	12,078,380	12,725,555	12,795,383
1,586,500	1,621,615	1,711,998	1,761,850	1,814,200	1,825,617
895,200	896,345	884,830	909,109	911,331	935,120
-	-	-	-	-	-
552,563	567,171	713,864	736,415	749,826	765,607
<u>155,301,888</u>	<u>151,858,242</u>	<u>157,170,290</u>	<u>162,675,328</u>	<u>168,798,724</u>	<u>174,706,680</u>
613,680	634,823	630,892	639,002	650,876	652,380
2,103,902	2,653,744	2,627,736	2,682,511	2,738,663	2,796,626
1,982,202	2,263,717	2,215,500	2,270,964	2,341,654	2,402,647
979,838	1,164,226	1,203,120	1,229,031	1,256,298	1,284,237
21,735,607	23,674,382	22,791,872	23,210,731	23,758,676	24,109,153
3,604,495	4,425,346	4,424,251	4,526,100	4,633,936	4,743,319
1,435,865	1,807,396	1,785,699	1,829,145	1,873,696	1,920,096
6,963,447	7,604,573	8,331,961	8,302,796	8,459,523	8,564,585
4,211,504	5,225,062	5,293,029	5,406,422	5,534,705	5,665,771
4,219,220	6,407,046	4,355,242	4,187,926	4,284,741	4,384,102
52,698,598	59,880,552	59,859,276	61,191,879	62,556,640	63,966,263
20,727,095	22,244,323	22,524,302	22,852,593	23,114,668	23,381,342
4,063,004	17,114,111	37,480,079	16,106,831	16,106,831	15,706,831
<u>125,338,457</u>	<u>155,099,303</u>	<u>173,522,957</u>	<u>154,435,932</u>	<u>157,310,906</u>	<u>159,577,351</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>(30,822,255)</u>	<u>(7,352,282)</u>	<u>(8,876,058)</u>	<u>(10,615,316)</u>	<u>(9,761,223)</u>	<u>(10,861,831)</u>
<u>(30,822,255)</u>	<u>(7,352,282)</u>	<u>(8,876,058)</u>	<u>(10,615,316)</u>	<u>(9,761,223)</u>	<u>(10,861,831)</u>
(858,825)	(10,593,343)	(25,228,725)	(2,375,920)	1,726,595	4,267,498
<u>65,089,573</u>	<u>64,230,749</u>	<u>53,637,406</u>	<u>28,408,681</u>	<u>26,032,761</u>	<u>27,759,355</u>
<u>\$ 64,230,749</u>	<u>\$ 53,637,406</u>	<u>\$ 28,408,681</u>	<u>\$ 26,032,761</u>	<u>\$ 27,759,355</u>	<u>\$ 32,026,854</u>

**SPECIAL REVENUE FUNDS**

	2018	2019	2020	2021
	Actual	Actual	Actual	Actuals
REVENUES				
Hotel Accomodation Tax	\$ 1,699,879	\$ 1,809,367	\$ 940,424	\$ 1,615,664
Intergovernmental Revenue	14,272,207	15,675,641	32,925,373	19,585,561
Charges for Services	1,499,029	1,581,784	396,894	1,408,162
Investment Income	243,280	501,670	648,079	415,459
All Other Revenues	85,732	152,350	9,939	24,453
Total Revenues	17,800,127	19,720,813	34,920,709	23,049,300
EXPENDITURES				
City Manager's Office	657,884	862,106	652,702	1,468,248
Community Resources	21,608,931	13,258,536	11,879,049	20,770,062
Finance	32,197	11,694	12,288,070	-
Municipal Court	-	-	51,292	26,278
Planning	762,800	1,074,684	1,758,258	1,352,334
Police	3,010,021	4,522,283	4,144,965	3,779,387
Public Works	348,795	419,392	4,301,124	3,664,615
Non-Departmental	-	57,800	-	-
Total Expenditures	26,420,627	20,206,496	35,075,461	31,060,924
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	15,944,582	31,102,626	2,883,463	9,954,763
Operating Transfers Out	(915,000)	(11,037,277)	(1,650,000)	(37,021)
Total Other Financing Sources (Uses)	15,029,582	20,065,349	1,233,463	9,917,742
Excess (Deficiency) of Financial Sources over Financial Uses	6,409,081	19,579,665	1,078,711	1,906,118
FUND BALANCES/NET POSITION, BEGINNING OF YEAR				
	21,422,562	27,831,643	47,411,309	48,490,020
FUND BALANCES/NET POSITION, END OF YEAR				
	\$ 27,831,643	\$ 47,411,309	\$ 48,490,020	\$ 50,396,138

**SPECIAL REVENUE FUNDS (Continued)**

2022 Revised	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
\$ 1,808,140	\$ 1,734,585	\$ 1,917,161	\$ 1,921,105	\$ 1,957,629	\$ 1,957,629
28,752,525	31,388,731	19,499,398	19,667,454	19,879,146	20,031,113
1,734,298	1,786,241	1,849,450	1,849,450	1,852,950	1,852,950
284,263	238,705	241,286	240,905	246,519	247,970
21,232	15,980	20,980	20,980	20,980	20,980
<u>32,600,459</u>	<u>35,164,242</u>	<u>23,528,275</u>	<u>23,699,894</u>	<u>23,957,224</u>	<u>24,110,643</u>
804,888	1,072,948	1,355,380	1,375,823	1,310,904	1,328,693
31,155,757	21,192,278	13,934,170	13,580,354	13,819,421	13,951,586
-	-	-	-	-	-
201,393	-	-	-	-	-
4,415,351	4,994,877	2,146,057	2,149,974	2,154,008	2,158,163
6,159,801	5,203,840	4,709,817	4,756,688	4,804,810	4,855,030
6,228,737	12,608,387	7,332,335	5,687,740	5,579,844	2,707,717
37,400	-	-	-	-	-
<u>49,003,327</u>	<u>45,072,329</u>	<u>29,477,759</u>	<u>27,550,578</u>	<u>27,668,988</u>	<u>25,001,189</u>
13,061,656	4,852,282	6,376,058	8,115,316	7,761,223	8,861,831
(900,990)	-	-	-	-	-
<u>12,160,666</u>	<u>4,852,282</u>	<u>6,376,058</u>	<u>8,115,316</u>	<u>7,761,223</u>	<u>8,861,831</u>
(4,242,202)	(5,055,806)	426,573	4,264,631	4,049,459	7,971,285
<u>50,396,138</u>	<u>46,153,936</u>	<u>41,098,130</u>	<u>41,524,704</u>	<u>45,789,335</u>	<u>49,838,794</u>
<u>\$ 46,153,936</u>	<u>\$ 41,098,130</u>	<u>\$ 41,524,704</u>	<u>\$ 45,789,335</u>	<u>\$ 49,838,794</u>	<u>\$ 57,810,078</u>

**CAPITAL PROJECT FUNDS**

	2018	2019	2020	2021
	Actual	Actual	Actual	Actual
REVENUES				
Sales Tax	\$ 12,107,112	\$ 12,372,814	\$ 11,636,134	\$ 14,408,064
General Use Tax	623,620	802,859	720,848	692,378
Building Material Use Tax	924,247	689,643	913,919	435,297
Motor Vehicle Use Tax	1,212,196	1,244,452	1,263,966	1,484,872
Intergovernmental Revenue	2,363,616	2,563,663	1,921,790	2,220,390
Charges for Services	2,021,061	2,001,370	1,908,784	1,872,817
Investment Income	467,397	453,051	315,666	209,767
All Other Revenues	168,724	232,635	196,910	262,721
	<u>19,887,972</u>	<u>20,360,487</u>	<u>18,878,018</u>	<u>21,586,306</u>
EXPENDITURES				
City Manager's Office	134,634	116,323	118,800	64,127
Community Resources	4,326,828	953,129	1,102,634	1,228,778
Finance	63,327	65,805	59,939	-
Information Technology	1,581,123	1,688,226	206,985	203,166
Planning	405,619	198,452	52,302	160,823
Police	74,880	-	-	-
Public Works	15,301,319	14,566,713	14,242,939	17,215,439
Non-Departmental	2,410,289	2,482,651	1,968,247	(415,228)
	<u>24,298,019</u>	<u>20,071,301</u>	<u>17,751,845</u>	<u>18,457,104</u>
OTHER FINANCING SOURCES (USES)				
Capital Lease	1,510,854	-	-	-
Operating Transfers In	6,051,504	1,460,000	2,170,000	3,818,378
Operating Transfers Out	(7,182,482)	(8,573,206)	(3,288,000)	(2,792,414)
	<u>379,876</u>	<u>(7,113,206)</u>	<u>(1,118,000)</u>	<u>1,025,964</u>
Excess (Deficiency) of Financial Sources over Financial Uses	(4,030,172)	(6,824,020)	8,173	4,155,166
FUND BALANCES/NET POSITION, BEGINNING OF YEAR				
	<u>32,364,018</u>	<u>28,333,846</u>	<u>21,509,826</u>	<u>21,518,000</u>
FUND BALANCES/NET POSITION, END OF YEAR				
	<u>\$ 28,333,846</u>	<u>\$ 21,509,826</u>	<u>\$ 21,518,000</u>	<u>\$ 25,673,166</u>

**CAPITAL PROJECT FUNDS (continued)**

2022 Revised	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
\$ 15,348,612	\$ 16,581,822	\$ 17,330,871	\$ 18,076,676	\$ 18,689,856	\$ 19,331,450
915,435	697,200	743,548	756,686	784,961	814,690
773,029	762,976	760,464	781,505	810,708	841,412
1,387,325	1,497,835	1,492,902	1,519,279	1,576,051	1,635,739
2,171,153	2,130,739	2,123,720	2,119,682	2,198,889	2,282,167
2,564,659	3,485,000	3,635,000	2,985,000	2,985,000	2,985,000
415,392	390,921	382,140	378,993	399,507	410,612
200,000	200,000	200,000	200,000	200,000	200,000
<u>23,775,605</u>	<u>25,746,493</u>	<u>26,668,644</u>	<u>26,817,822</u>	<u>27,644,972</u>	<u>28,501,070</u>
100,000	100,000	100,000	100,000	100,000	100,000
7,745,445	1,520,000	1,540,000	1,560,000	1,580,000	1,580,000
-	-	-	-	-	-
5,322,806	2,964,200	2,820,200	2,169,900	1,949,700	1,949,700
114,804	81,599	74,000	74,000	75,000	75,000
-	-	-	-	-	-
21,923,302	22,658,049	23,607,353	24,444,076	23,761,854	23,831,677
2,095,139	2,095,139	2,095,139	(748,890)	(784,371)	2,095,139
<u>37,301,496</u>	<u>29,418,986</u>	<u>30,236,692</u>	<u>27,599,086</u>	<u>26,682,183</u>	<u>29,631,516</u>
-	-	-	-	-	-
14,860,599	2,500,000	2,500,000	2,500,000	2,000,000	2,000,000
-	-	-	-	-	-
<u>14,860,599</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>2,000,000</u>	<u>2,000,000</u>
1,334,708	(1,172,493)	(1,068,048)	1,718,736	2,962,789	869,554
<u>25,673,166</u>	<u>27,007,874</u>	<u>25,835,380</u>	<u>24,767,332</u>	<u>26,486,068</u>	<u>29,448,857</u>
<u>\$ 27,007,874</u>	<u>\$ 25,835,380</u>	<u>\$ 24,767,332</u>	<u>\$ 26,486,068</u>	<u>\$ 29,448,857</u>	<u>\$ 30,318,411</u>

**ENTERPRISE FUNDS**

	2018 Actual	2019 Actual	2020 Actual	2021 Actual
REVENUES				
Charges for Services	\$ 15,283,013	\$ 15,262,424	\$ 17,457,405	\$ 17,967,813
Investment Income	239,265	271,230	230,143	169,138
All Other Revenues	1,007,610	2,172,739	1,796,092	241,116
Total Revenues	<u>16,529,888</u>	<u>17,706,393</u>	<u>19,483,639</u>	<u>18,378,068</u>
EXPENDITURES				
Community Resources	5,185,134	5,395,394	5,713,056	10,178,925
Public Works	8,173,255	8,200,557	9,199,410	8,652,967
Non-Departmental	13,974	3,501	-	-
Total Expenditures	<u>13,372,363</u>	<u>13,599,453</u>	<u>14,912,466</u>	<u>18,831,892</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	4,500,000
Operating Transfers Out	-	-	-	(119,370)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,380,630</u>
Excess (Deficiency) of Financial Sources over Financial Uses	3,157,526	4,106,940	4,571,174	3,926,806
Capital Additions				5,155,746
FUND BALANCES/NET POSITION, BEGINNING OF YEAR	<u>37,315,053</u>	<u>40,472,579</u>	<u>44,579,519</u>	<u>49,150,692</u>
FUND BALANCES/NET POSITION, END OF YEAR	<u>\$ 40,472,579</u>	<u>\$ 44,579,519</u>	<u>\$ 49,150,692</u>	<u>\$ 58,233,244</u>

**ENTERPRISE FUNDS (continued)**

2022 Revised	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
\$ 18,602,452	\$ 19,028,029	\$ 19,092,500	\$ 19,822,500	\$ 20,377,500	\$ 20,508,400
154,461	146,700	146,700	146,700	146,700	146,700
558,122	2,675,000	275,000	275,000	275,000	275,000
<u>19,315,035</u>	<u>21,849,729</u>	<u>19,514,200</u>	<u>20,244,200</u>	<u>20,799,200</u>	<u>20,930,100</u>
6,409,678	6,253,701	6,345,368	6,429,831	6,517,035	6,572,807
14,210,655	17,728,458	14,816,289	14,021,377	14,227,043	14,299,006
80,500	80,500	80,500	80,500	80,500	80,500
<u>20,700,833</u>	<u>24,062,658</u>	<u>21,242,156</u>	<u>20,531,708</u>	<u>20,824,578</u>	<u>20,952,313</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(1,385,798)	(2,212,929)	(1,727,956)	(287,508)	(25,378)	(22,213)
<u>58,233,244</u>	<u>56,847,446</u>	<u>54,634,517</u>	<u>52,906,561</u>	<u>52,619,053</u>	<u>52,593,675</u>
<u>\$ 56,847,446</u>	<u>\$ 54,634,517</u>	<u>\$ 52,906,561</u>	<u>\$ 52,619,053</u>	<u>\$ 52,593,675</u>	<u>\$ 52,571,462</u>

**INTERNAL SERVICE FUNDS**

	2018	2019	2020	2021
	Actual	Actual	Actual	Actual
REVENUES				
Charges for Services	\$ 13,688,282	\$ 13,801,486	\$ 14,040,180	\$ 14,260,608
Investment Income	304,086	346,763	301,020	188,282
All Other Revenues	<u>475,783</u>	<u>742,062</u>	<u>2,402,063</u>	<u>479,416</u>
Total Revenues	<u>14,468,151</u>	<u>14,890,311</u>	<u>16,743,263</u>	<u>14,928,306</u>
EXPENDITURES				
Non-Departmental	<u>13,150,394</u>	<u>14,230,747</u>	<u>13,848,213</u>	<u>14,782,107</u>
Total Expenditures	<u>13,150,394</u>	<u>14,230,747</u>	<u>13,848,213</u>	<u>14,782,107</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	1,200,000	1,200,000	1,200,000
Operating Transfers Out	<u>-</u>	<u>(1,475,000)</u>	<u>(1,200,000)</u>	<u>(1,200,000)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(275,000)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	1,317,756	384,564	2,895,049	146,199
FUND BALANCES/NET POSITION, BEGINNING OF YEAR	<u>16,146,561</u>	<u>17,189,318</u>	<u>17,573,882</u>	<u>20,743,931</u>
FUND BALANCES/NET POSITION, END OF YEAR	<u>\$ 17,189,318</u>	<u>\$ 17,573,882</u>	<u>\$ 20,468,932</u>	<u>\$ 20,890,130</u>

**INTERNAL SERVICE FUNDS (continued)**

2022 Revised	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
\$ 14,220,566	\$ 14,121,544	\$ 14,121,544	\$ 14,121,544	\$ 14,121,544	\$ 14,121,544
108,354	103,000	103,000	103,000	103,000	103,000
182,924	25,000	25,000	25,000	25,000	25,000
<u>14,511,844</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>16,134,121</u>	<u>18,873,721</u>	<u>18,895,498</u>	<u>18,913,520</u>	<u>18,904,548</u>	<u>18,923,953</u>
<u>16,134,121</u>	<u>18,873,721</u>	<u>18,895,498</u>	<u>18,913,520</u>	<u>18,904,548</u>	<u>18,923,953</u>
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)	(1,200,000)
<u>5,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,377,723	(4,624,177)	(4,645,954)	(4,663,976)	(4,655,004)	(4,674,409)
<u>20,890,130</u>	<u>24,267,852</u>	<u>19,643,676</u>	<u>14,997,722</u>	<u>10,333,746</u>	<u>5,678,742</u>
<u>\$ 24,267,852</u>	<u>\$ 19,643,676</u>	<u>\$ 14,997,722</u>	<u>\$ 10,333,746</u>	<u>\$ 5,678,742</u>	<u>\$ 1,004,333</u>



ALL FUNDS SUMMARY

	2018	2019	2020	2021
	Actual	Actual	Actual	Actual
REVENUES				
Property Tax	\$ 10,599,836	\$ 10,529,868	\$ 11,888,221	\$ 11,816,003
Sales Tax	75,962,721	78,045,907	73,187,947	90,618,403
General Use Tax	3,754,031	4,908,055	4,334,381	4,189,365
Building Material Use Tax	5,588,592	4,251,861	5,537,945	2,710,027
Motor Vehicle Use Tax	7,273,175	7,466,709	7,583,797	8,909,242
Specific Ownership Tax	471,678	951,969	948,174	968,825
Tobacco Products Tax	327,965	297,242	371,894	-
Business & Occupation Tax	3,465,089	3,489,850	3,861,558	4,274,875
Franchise Charges & Other Taxes	6,158,515	6,188,923	5,985,637	6,061,139
Hotel Accomodation Tax	1,699,879	1,809,367	940,424	1,615,664
Licenses & Permits	4,902,432	4,661,369	4,111,662	3,447,993
Intergovernmental Revenue	22,835,976	24,362,161	39,747,865	38,256,922
Charges for Services	45,310,438	45,364,946	41,897,880	46,227,647
Fines & Forfeits	1,241,903	1,306,555	1,339,908	1,482,710
Investment Income	1,672,005	4,831,779	3,883,850	(21,284)
TABOR Refund	12,536,504	-	-	-
All Other Revenues	2,340,324	4,027,964	4,951,100	1,535,257
Total Revenues	<u>206,141,063</u>	<u>202,494,526</u>	<u>210,572,244</u>	<u>222,092,791</u>
EXPENDITURES				
Mayor and City Council	505,721	502,075	571,817	445,661
City Manager's Office	3,224,927	3,398,051	2,723,057	3,383,286
City Attorney's Office	1,832,332	1,860,190	2,134,598	1,747,525
City Clerk's Office	1,020,458	1,065,170	922,485	871,548
Community Resources	51,051,659	40,590,036	35,713,837	48,634,819
Finance	4,396,599	4,264,251	16,189,441	3,292,795
Human Resources	1,598,918	1,546,201	1,161,108	1,152,726
Information Technology	8,611,405	8,725,945	7,751,833	7,534,309
Municipal Court	3,624,832	3,823,943	3,934,551	3,795,375
Planning	3,206,983	3,266,864	3,719,367	3,924,859
Police	52,741,374	56,856,324	51,871,223	56,278,975
Public Works	40,158,417	40,138,391	42,755,599	43,846,418
Non-Departmental	22,373,357	22,616,151	22,417,520	17,815,429
Total Expenditures	<u>194,346,982</u>	<u>188,653,592</u>	<u>191,866,437</u>	<u>192,723,724</u>
OTHER FINANCING SOURCES (USES)				
Capital Lease	1,510,854	-	-	-
Operating Transfers In	21,996,086	34,362,626	9,291,463	19,473,141
Operating Transfers Out	(21,996,086)	(36,362,626)	(9,291,463)	(15,966,780)
Sale of City Assets	-	-	-	999,450
Total Other Financing Sources (Uses)	<u>1,510,854</u>	<u>(2,000,000)</u>	<u>-</u>	<u>4,505,811</u>
Excess (Deficiency) of Financial Sources over Financial Uses	13,304,935	11,840,934	18,705,807	33,874,877
Capital Additions	-	-	-	5,155,746
FUND BALANCES/NET POSITION, BEGINNING OF YEAR	<u>137,399,953</u>	<u>150,704,888</u>	<u>162,545,822</u>	<u>181,251,629</u>
FUND BALANCES/NET POSITION, END OF YEAR	<u>\$ 150,704,888</u>	<u>\$ 162,545,822</u>	<u>\$ 181,251,629</u>	<u>\$ 220,282,253</u>



ALL FUNDS SUMMARY (continued)

	2022 Revised	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast
\$	13,090,476	\$ 13,090,476	\$ 13,697,776	\$ 13,697,776	\$ 15,480,481	\$ 15,480,481
	96,131,574	103,215,804	107,854,684	112,007,314	115,177,091	120,339,309
	4,587,271	4,644,949	4,814,782	4,898,866	5,059,973	5,419,259
	3,317,400	3,421,140	3,475,498	3,650,081	3,789,102	3,941,910
	9,331,401	10,259,256	10,193,036	10,883,441	11,134,181	11,447,705
	978,514	978,514	1,199,293	1,397,467	1,502,031	1,510,733
	4,574,117	5,099,622	5,160,960	5,283,788	5,404,237	5,544,261
	6,254,895	6,233,591	5,843,528	6,301,024	6,404,460	6,570,399
	1,808,140	1,734,585	1,917,161	1,921,105	1,957,629	1,957,629
	3,689,352	3,680,018	3,656,307	3,696,408	3,839,931	3,918,414
	48,375,138	41,962,938	28,113,465	28,294,690	28,745,935	29,149,052
	48,407,542	50,066,920	50,499,665	50,856,874	52,062,549	52,263,277
	1,586,500	1,621,615	1,711,998	1,761,850	1,814,200	1,825,617
	1,857,670	1,775,671	1,757,956	1,778,707	1,807,057	1,843,403
	-	-	-	-	-	-
	1,514,841	1,083,151	1,234,844	1,257,395	1,270,806	1,286,587
	<u>245,504,831</u>	<u>248,868,249</u>	<u>241,130,953</u>	<u>247,686,787</u>	<u>255,449,663</u>	<u>262,498,037</u>
	613,680	634,823	630,892	639,002	650,876	652,380
	3,008,789	3,826,693	4,083,116	4,158,334	4,149,567	4,225,319
	1,982,202	2,263,717	2,215,500	2,270,964	2,341,654	2,402,647
	979,838	1,164,226	1,203,120	1,229,031	1,256,298	1,284,237
	67,046,487	52,640,361	44,611,410	44,780,916	45,675,132	46,213,546
	3,604,495	4,425,346	4,424,251	4,526,100	4,633,936	4,743,319
	1,435,865	1,807,396	1,785,699	1,829,145	1,873,696	1,920,096
	12,286,253	10,568,773	11,152,161	10,472,696	10,409,223	10,514,285
	4,412,897	5,225,062	5,293,029	5,406,422	5,534,705	5,665,771
	8,749,375	11,483,522	6,575,298	6,411,900	6,513,749	6,617,265
	58,858,399	65,084,392	64,569,093	65,948,567	67,361,450	68,821,293
	63,089,790	75,239,215	68,280,279	67,005,786	66,683,408	64,219,741
	22,410,165	38,163,471	58,551,216	34,351,961	34,307,508	36,806,422
	<u>248,478,234</u>	<u>272,526,997</u>	<u>273,375,063</u>	<u>249,030,823</u>	<u>251,391,202</u>	<u>254,086,321</u>
	-	-	-	-	-	-
	34,122,255	8,552,282	10,076,058	11,815,316	10,961,223	12,061,831
	(32,923,245)	(8,552,282)	(10,076,058)	(11,815,316)	(10,961,223)	(13,760,056)
	1,199,010	-	-	-	-	(1,698,225)
	<u>(1,774,394)</u>	<u>(23,658,748)</u>	<u>(32,244,110)</u>	<u>(1,344,037)</u>	<u>4,058,460</u>	<u>6,713,491</u>
	<u>220,282,253</u>	<u>218,507,858</u>	<u>194,849,110</u>	<u>162,605,000</u>	<u>161,260,964</u>	<u>165,319,424</u>
\$	<u>218,507,858</u>	<u>\$ 194,849,110</u>	<u>\$ 162,605,000</u>	<u>\$ 161,260,964</u>	<u>\$ 165,319,424</u>	<u>\$ 172,032,915</u>



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OPERATING SUMMARIES

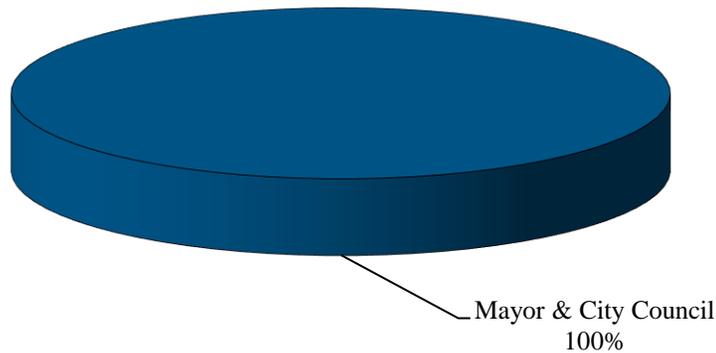


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MAYOR AND CITY COUNCIL

2023 Department Overview



	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Mayor & City Council	445,661	570,954	613,680	634,823
TOTAL:	\$ 445,661	\$ 570,954	\$ 613,680	\$ 634,823

Percent to all funds	0.23%	0.24%	0.25%	0.23%
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MAYOR AND CITY COUNCIL

(303) 987-7040

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





Department: Mayor and City Council

Mission Statement: Quality lifestyle fostered by a transparent government.

Purpose: City Council is responsible for taking legislative action on items through consideration of ordinances and resolutions, and develops positions on policy issues through discussion at Study Sessions. City Council meets annually, in a retreat format, to discuss/prioritize key initiatives/opportunities for the upcoming year. Council members serve as liaisons and members of many City and regional committees and organizations such as the City’s Budget and Audit Committee, Council Screening Committee, Council Legislative Committee, the Colorado Municipal League, the Denver Regional Council of Governments, the Metro Mayors Caucus, and more. City Council is responsible for reviewing and approving the City's budget, on an annual basis, for the upcoming year. City Council is assisting with the ongoing response and recovery from COVID-19.

City of Lakewood

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

Mission Statement

Lakewood: Quality lifestyle fostered by a transparent government

City Council's Commitment to Citizens

The Lakewood City Council will:

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



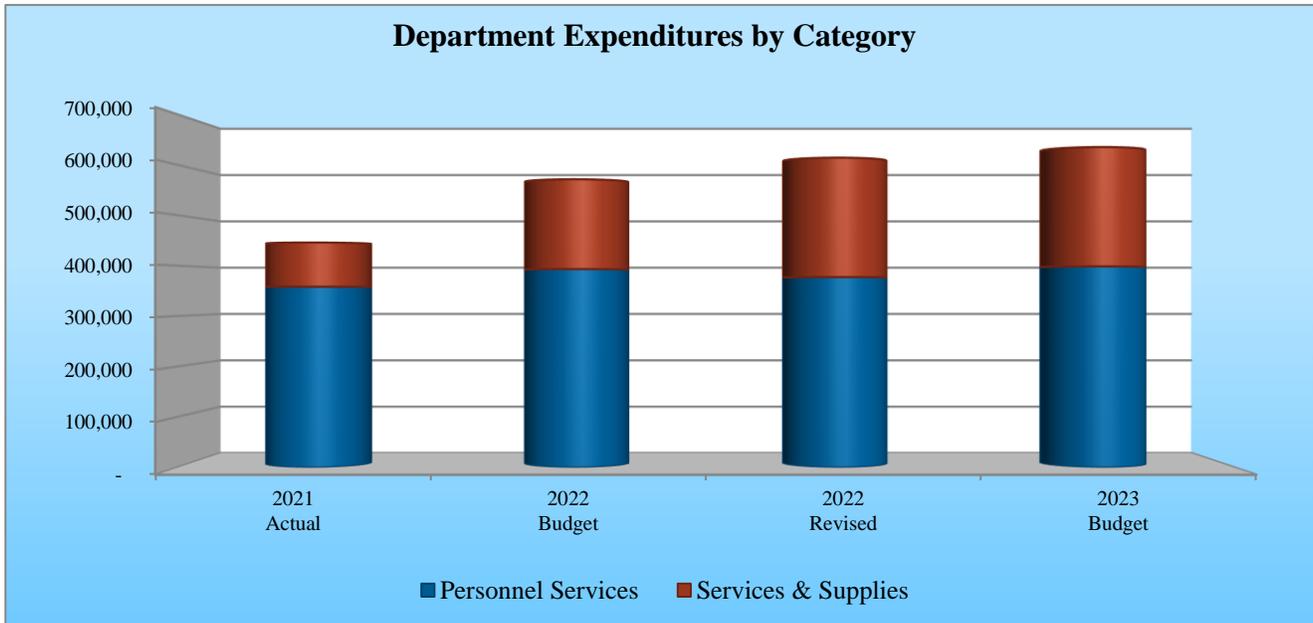
Core Community Values

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



Department Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	358,163	393,103	377,156	398,441
Services & Supplies	87,498	177,851	236,524	236,382
TOTAL:	\$ 445,661	\$ 570,954	\$ 613,680	\$ 634,823





Department Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	445,661	570,954	613,680	634,823
TOTAL:	\$ 445,661	\$ 570,954	\$ 613,680	\$ 634,823

Full-Time Positions

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

	2021 Revised	2022 Budget	2022 Revised	2023 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	-	-	-	-

** Employee counts above are not included in the total Full-Time Employee count*



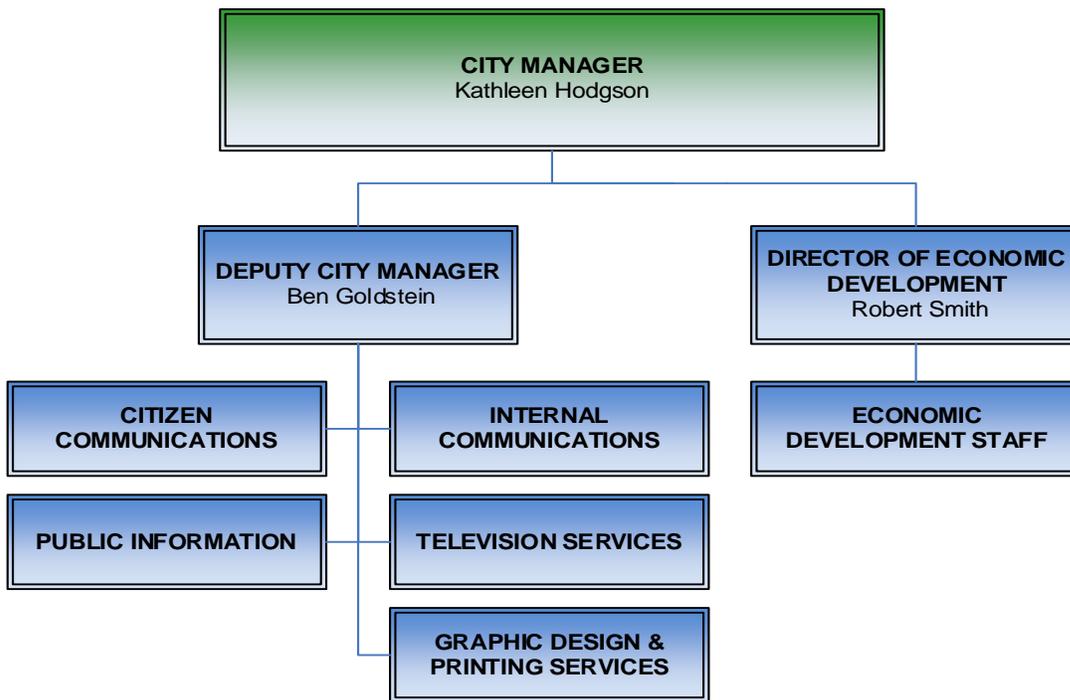
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CITY MANAGER'S OFFICE

(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.

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

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

❖ **SAFE COMMUNITY**

- ◆ **GOAL: 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.**

Activity: Ensure that the communities' needs continue to be met throughout the ongoing response to COVID-19, through the use of technology and protective equipment for essential employees.

Expectation: Essential services will continue to be provided at all times.

Result-Benefit: All efforts will be made to ensure that critical services continue to be delivered while properly protecting employees from exposure to COVID-19.

❖ **OPEN AND HONEST COMMUNICATION**

- ◆ **GOAL: Promote communication with the public by providing resources for direct communication to the public**

Activity: All available resources are utilized to promote communication with the public including government-access television programming, publication of a citywide newsletter, management of the City's website, and use of social media tools.

Expectation: Lakewood residents will receive accurate information on issues that might affect them, and they will have numerous alternatives available to them in which to communicate with City staff and elected representatives.

Result-Benefit: Communication with residents via Looking @ Lakewood, which is delivered to 79,000+ addresses in the City; the 24-hour-a-day programming on LAKEWOOD8; multiple e-newsletters and social media platforms; the availability of on-demand information anytime on the new and improved Lakewood.org.

- ◆ **GOAL: Provide responsive and accountable service for follow-up on resident concerns and questions**

Activity: Information and communication are coordinated to residents and council.

Expectation: All responses are accurate, timely, and professional when dealing with residents.

Result-Benefit: Residents' concerns are addressed in a timely and effective manner, ensuring the sense of an open and responsive government.

❖ **FISCAL RESPONSIBILITY**

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



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

❖ EDUCATION AND INFORMATION

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

Activity: The Communications Division serves as a checkpoint in the organization for the review of information being provided to the public through print, electronic, and website content administration.

Expectation: All information provided to the public is accurate, informative, and devoid of legal hazards.

Result-Benefit: The Communications staff writes or reviews/edits all newsletters, articles, advertisements, and other publications that are distributed 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

Activity: The City Manager's Office works with interdepartmental teams to provide the community with safe transportation options.

Expectation: Working toward continual improvement in the quality and safety of the transportation system within the City of Lakewood.

Result-Benefit: A safe high-quality transportation system that meets the needs of the community.

❖ QUALITY ECONOMIC DEVELOPMENT

◆ GOAL: Support customers and base policies on quantitative and qualitative information

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

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

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

❖ PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE

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

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

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

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

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

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

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

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



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

❖ **QUALITY LIVING ENVIRONMENT**

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

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

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

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

❖ **COMMUNITY SUSTAINABILITY**

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

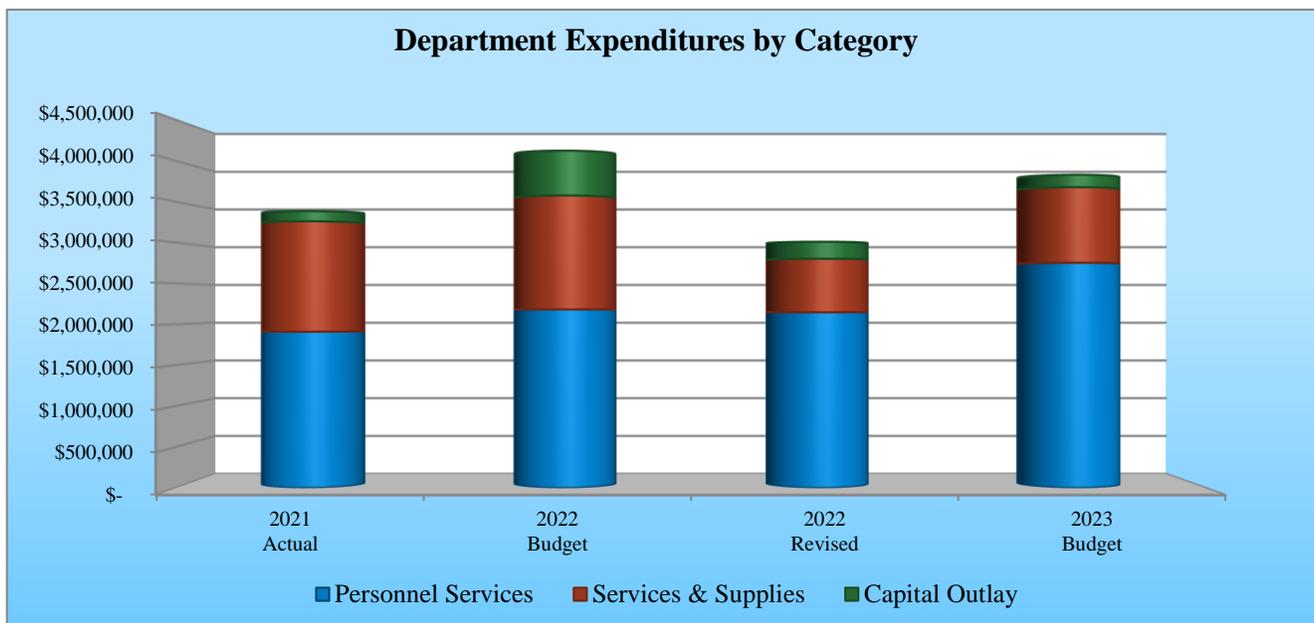
Activity: State and federal legislation is monitored to determine impacts on the Lakewood community.

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

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

Department Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 1,908,833	\$ 2,181,031	\$ 2,146,559	\$ 2,751,426
Services & Supplies	1,349,875	1,392,508	654,304	924,766
Capital Outlay	124,578	547,926	207,926	150,501
TOTAL:	\$ 3,383,286	\$ 4,121,465	\$ 3,008,789	\$ 3,826,693





Department Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 1,850,910	\$ 2,085,080	\$ 2,103,902	\$ 2,653,744
Economic Development Fund	1,468,248	1,936,385	804,888	1,072,948
Equipment Replacement Fund	64,127	100,000	100,000	100,000
TOTAL:	\$ 3,383,286	\$ 4,121,465	\$ 3,008,789	\$ 3,826,693

Full-Time Positions

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

	2021 Revised	2022 Budget	2022 Revised	2023 Budget
City Manager	1.00	1.00	1.00	1.00
Business Specialist II	-	-	-	1.00
Business Specialist III	1.00	1.00	1.00	-
Communications Supervisor	-	-	-	1.00
Deputy City Manager	1.00	1.00	1.00	2.00
Digital Content Manager	-	-	1.00	1.00
Digital Content Specialist	1.00	1.00	-	-
Economic Development Director	0.75	0.75	0.75	0.75
Economic Development Manager	1.00	1.00	-	-
Economic Development Spec	2.00	2.00	2.00	2.00
Exec Asst To Mayor & CM	1.00	1.00	1.00	1.00
Internal Communications Manager	1.00	1.00	1.00	1.00
Manager of Communications	1.00	1.00	-	-
Manager-Strategic Initiatives	1.00	1.00	-	-
Print Shop Operator	1.00	1.00	1.00	1.00
Public Information Officer I	2.00	2.00	2.00	2.00
Public Information Officer II	1.00	1.00	1.00	1.00
Sr. Economic Development Spec	1.00	1.00	2.00	2.00
TOTAL:	16.75	16.75	14.75	16.75
Part-Time Hours	4,279	4,279	1,773	1,773
Total Full-Time and Part-Time Positions Stated as FTE	18.81	18.81	15.60	17.60

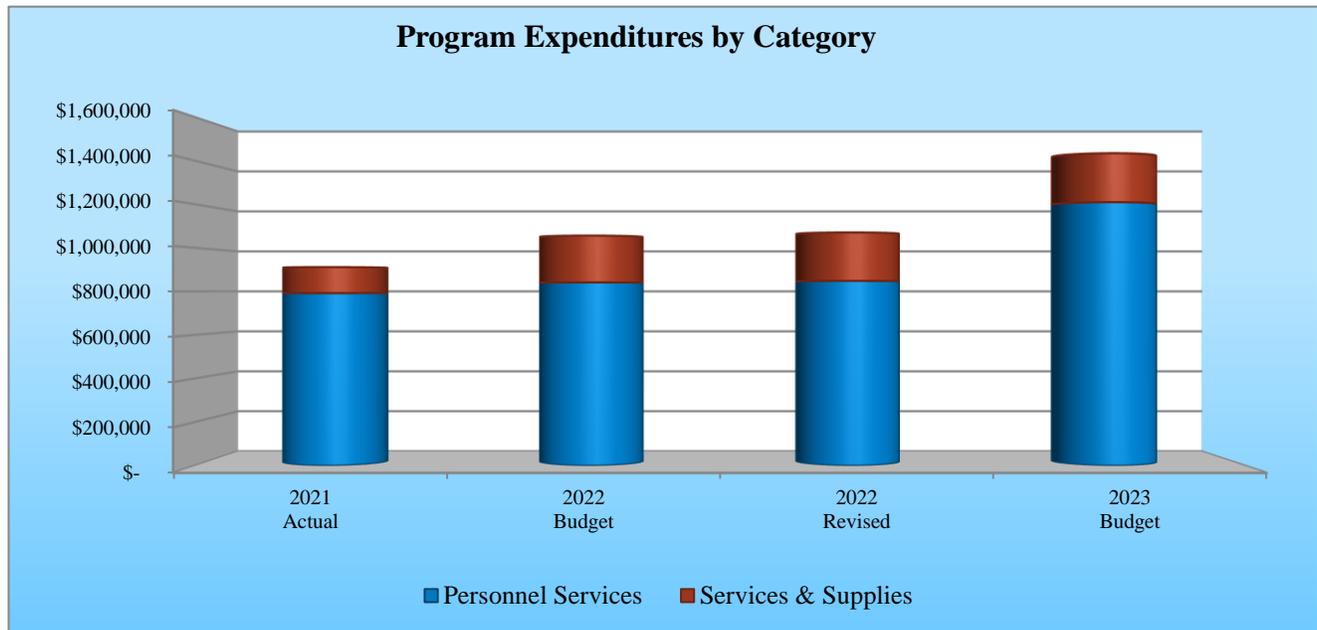


Program: City Management
Department: City Manager's Office
Division: City Management

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

Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 791,774	\$ 841,074	\$ 847,819	\$ 1,209,095
Services & Supplies	119,510	214,618	222,468	224,618
TOTAL:	\$ 911,284	\$ 1,055,692	\$ 1,070,287	\$ 1,433,713



Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 911,284	\$ 1,055,692	\$ 1,070,287	\$ 1,433,713
TOTAL:	\$ 911,284	\$ 1,055,692	\$ 1,070,287	\$ 1,433,713

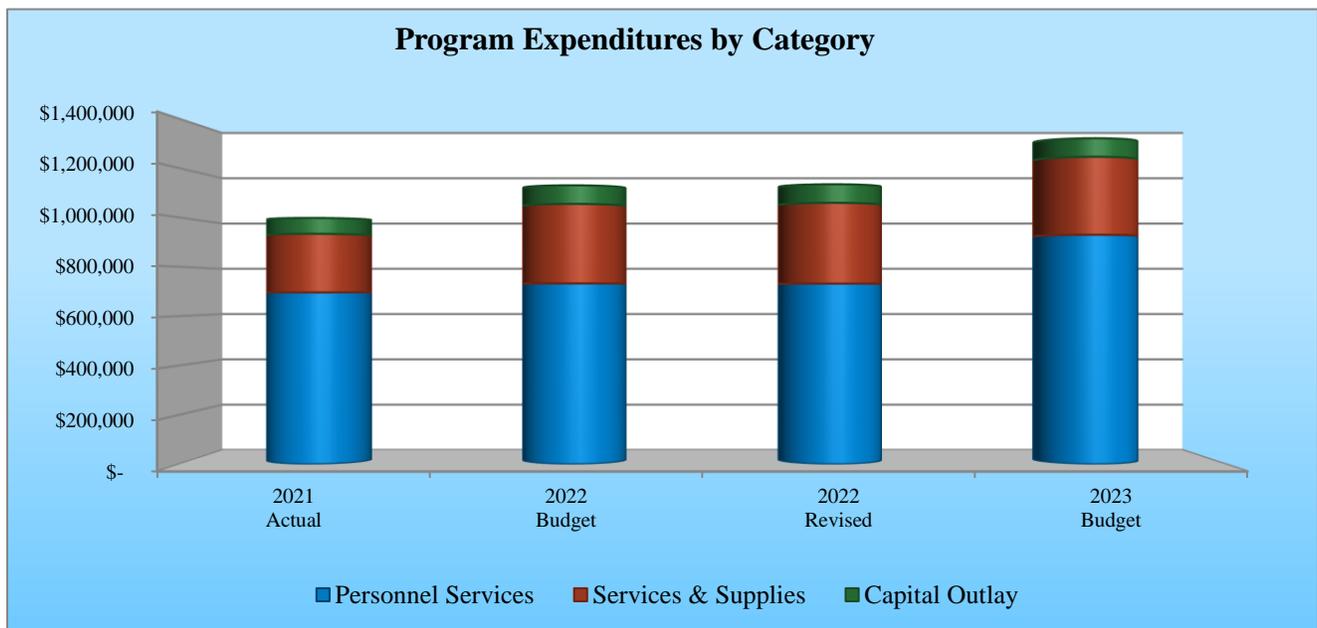


Program: Communications
Department: City Manager's Office
Division: Communications

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

Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 696,132	\$ 732,498	\$ 731,778	\$ 929,383
Services & Supplies	237,214	321,890	326,836	315,648
Capital Outlay	63,997	75,000	75,000	75,000
TOTAL:	\$ 997,343	\$ 1,129,388	\$ 1,133,614	\$ 1,320,031



Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 933,216	\$ 1,029,388	\$ 1,033,614	\$ 1,220,031
Equipment Replacement Fund	64,127	100,000	100,000	100,000
TOTAL:	\$ 997,343	\$ 1,129,388	\$ 1,133,614	\$ 1,320,031

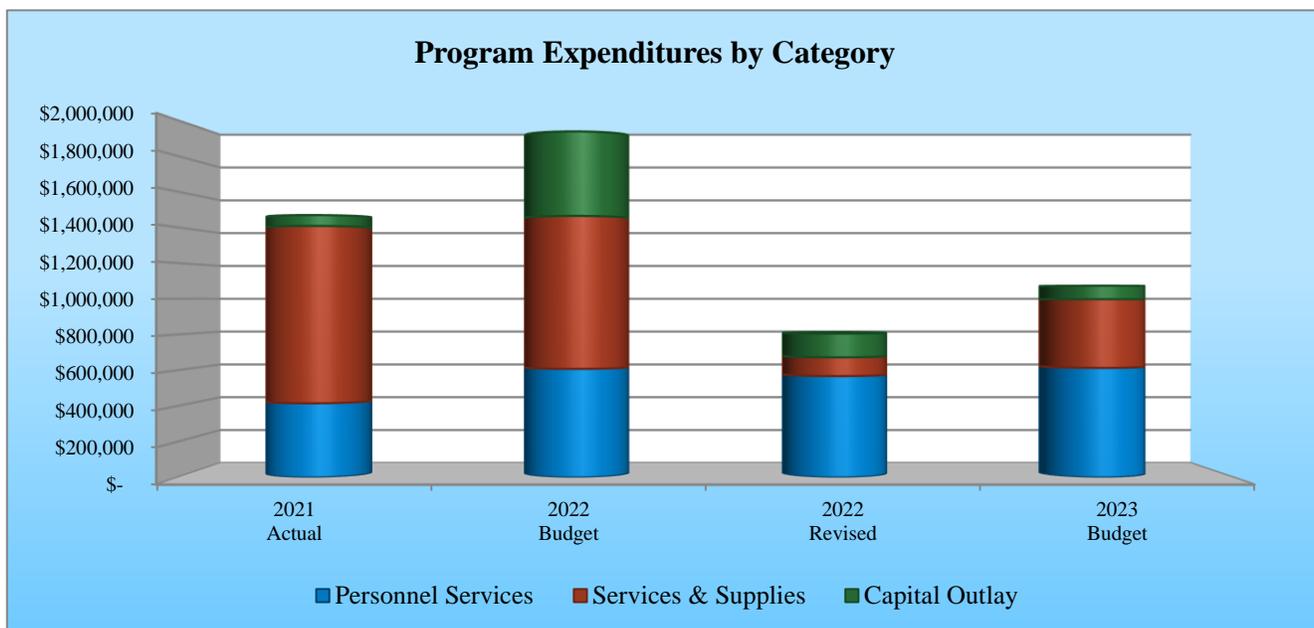


Program: Economic Development
Department: City Manager's Office
Division: Economic Development

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

Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 414,658	\$ 607,459	\$ 566,962	\$ 612,947
Services & Supplies	993,010	856,000	105,000	384,500
Capital Outlay	60,581	472,926	132,926	75,501
TOTAL:	\$ 1,468,248	\$ 1,936,385	\$ 804,888	\$ 1,072,948



Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Economic Development Fund	1,468,248	1,936,385	804,888	1,072,948
TOTAL:	\$ 1,468,248	\$ 1,936,385	\$ 804,888	\$ 1,072,948

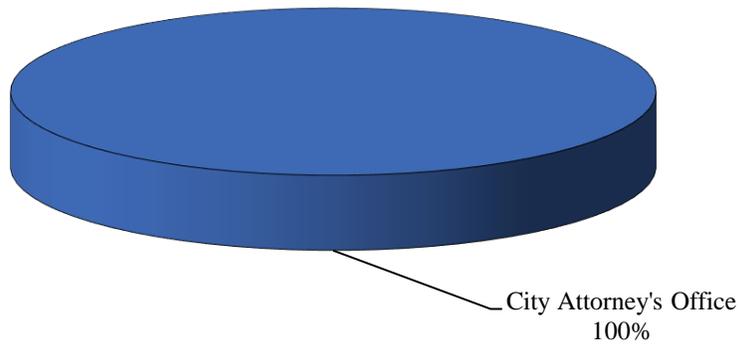


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CITY ATTORNEY'S OFFICE

2023 Department Overview



	2021 Actual	2022 Budget	2022 Revised	2023 Budget
City Attorney's Office	1,747,525	2,103,627	1,982,202	2,263,717
TOTAL:	\$ 1,747,525	\$ 2,103,627	\$ 1,982,202	\$ 2,263,717

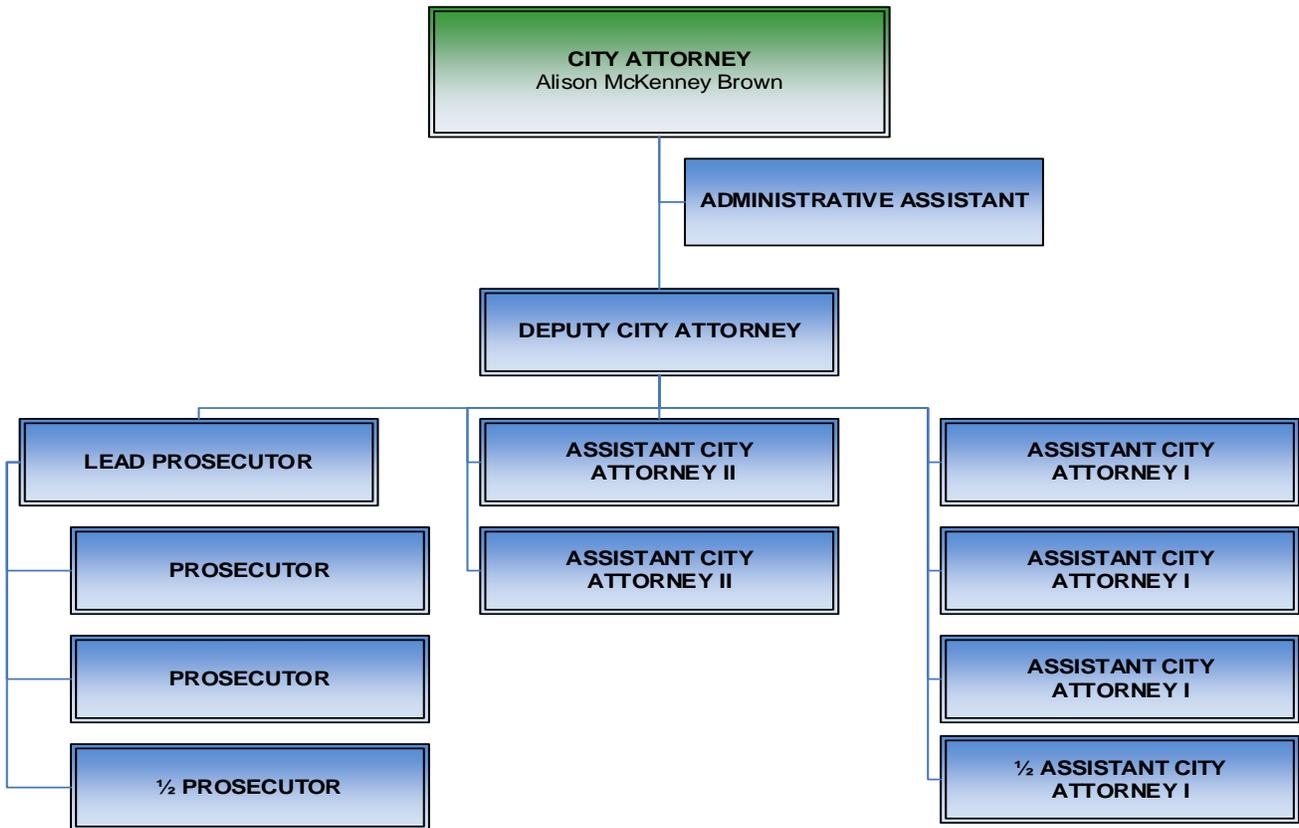
Percent to all funds	0.91%	0.89%	0.80%	0.83%
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CITY ATTORNEY'S OFFICE

(303) 987-7450

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





Department: City Attorney's Office

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

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

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

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

❖ **SAFE COMMUNITY**

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

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

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

Result-Benefit:

The Municipal Prosecutors processed the following:

	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
Arraignments Scheduled	10,984	9,344	6,837	5,242
Other Hearings	5,325	5,188	5,811	4,938
Prisoner / Video Hearings	3,667	2,148	3,381	2,836
Reached Disposition at Trial	319	244	258	218
Bond Returns / Failure to Appear Hearings	4,824	3,404	3,928	2,724
Court Closed Cases	n/a	7,364	11,460	8,404

❖ **OPEN AND HONEST COMMUNICATION**

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

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



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

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

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

❖ **FISCAL RESPONSIBILITY**

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

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

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

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

❖ **EDUCATION AND INFORMATION**

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

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

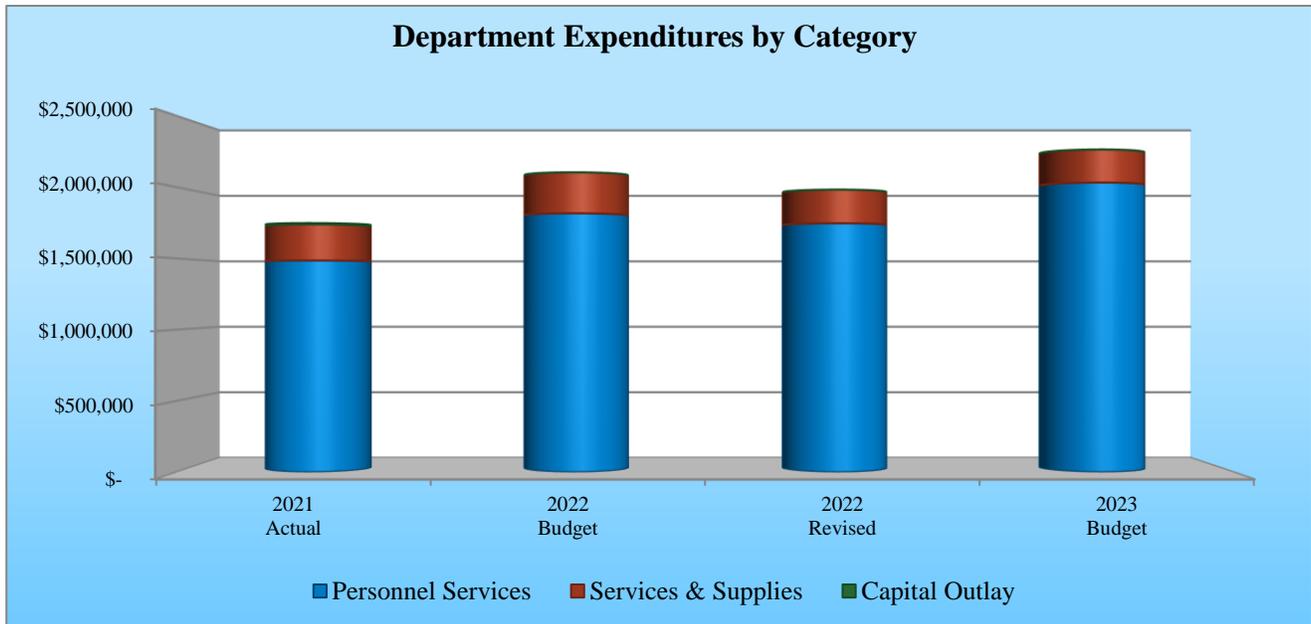
Expectation: The CAO will develop strong lines of communications throughout the City organization so as to be aware of the legal needs of the organization and to effectively meet those needs.

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



Department Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 1,485,265	\$ 1,815,677	\$ 1,746,261	\$ 2,031,884
Services & Supplies	253,703	287,950	235,941	231,833
Capital Outlay	8,556	-	-	-
TOTAL:	\$ 1,747,525	\$ 2,103,627	\$ 1,982,202	\$ 2,263,717



Department Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 1,747,525	\$ 2,103,627	\$ 1,982,202	\$ 2,263,717
TOTAL:	\$ 1,747,525	\$ 2,103,627	\$ 1,982,202	\$ 2,263,717



Full-Time Positions

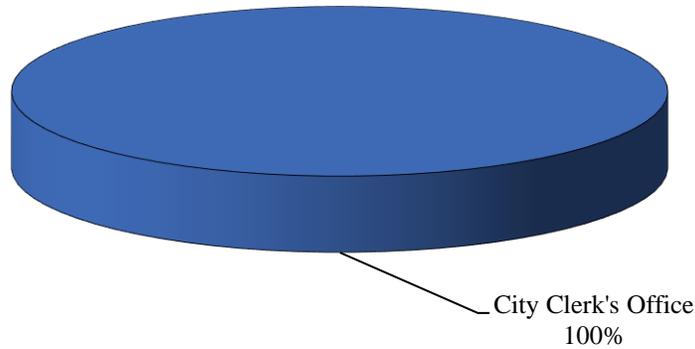
Positions are stated in full-time equivalents (FTE) based on 2,080 hours per year.

	2021 Revised	2022 Budget	2022 Revised	2023 Budget
City Attorney, City Attorney	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	2.00	3.00	2.00
Asst City Atty/Muni Prosecutor	-	1.00	-	1.00
Deputy City Attorney	1.00	1.00	1.00	1.00
Lead Municipal Prosecutor	1.00	1.00	1.00	1.00
Legal Office Support Administrator	1.00	1.00	1.00	1.00
Municipal Prosecutor I	1.00	2.00	3.00	1.00
Municipal Prosecutor II	1.00	-	-	1.00
Sr. Assistant City Attorney	2.00	2.00	2.00	3.00
TOTAL:	12.00	12.00	12.00	12.00
Part-Time Hours	1,040	1,040	181	181
Total Full-Time and Part-Time Positions Stated as FTE	12.50	12.50	12.09	12.09



CITY CLERK'S OFFICE

2023 Department Overview



	2021 Actual	2022 Budget	2022 Revised	2023 Budget
City Clerk's Office	871,548	989,281	979,838	1,164,226
TOTAL:	\$ 871,548	\$ 989,281	\$ 979,838	\$ 1,164,226

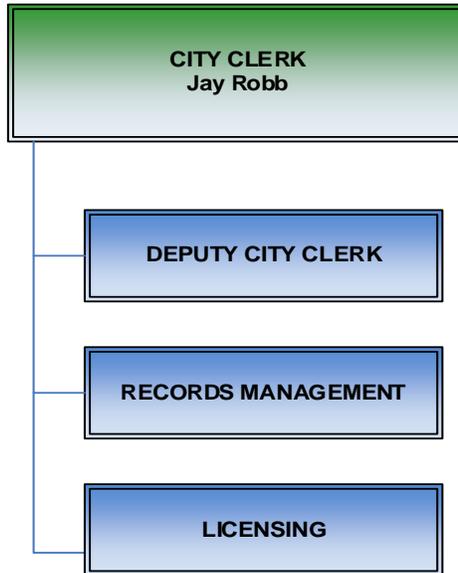
Percent to all funds	0.45%	0.42%	0.40%	0.43%
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CITY CLERK'S OFFICE

(303) 987-7080

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





Department: City Clerk's Office

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

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

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

❖ **SAFE COMMUNITY**

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

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

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

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

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

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

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

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

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

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



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

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

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

❖ **OPEN AND HONEST COMMUNICATION**

◆ **GOAL: Efficiently administer elections and register voters**

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



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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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



❖ **PHYSICAL AND TECHNOLOGICAL INFRASTRUCTURE**

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

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

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

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



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

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

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

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

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

❖ **QUALITY LIVING ENVIRONMENT**

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

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

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

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



❖ **COMMUNITY SUSTAINABILITY**

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

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

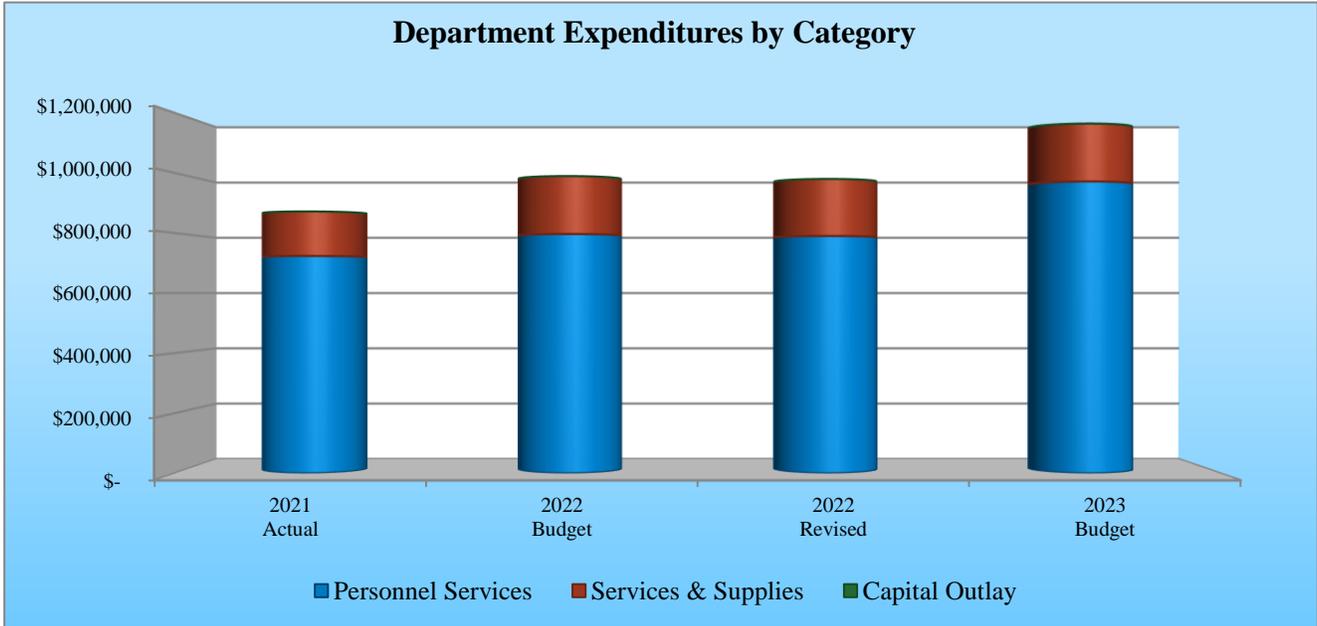
Expectation: Paper records are destroyed through a secure system and kept from the landfill.

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



Department Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 723,474	\$ 796,609	\$ 790,043	\$ 971,554
Services & Supplies	148,074	192,672	189,795	192,672
Capital Outlay	-	-	-	-
TOTAL:	\$ 871,548	\$ 989,281	\$ 979,838	\$ 1,164,226



Department Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 871,548	\$ 989,281	\$ 979,838	\$ 1,164,226
TOTAL:	\$ 871,548	\$ 989,281	\$ 979,838	\$ 1,164,226



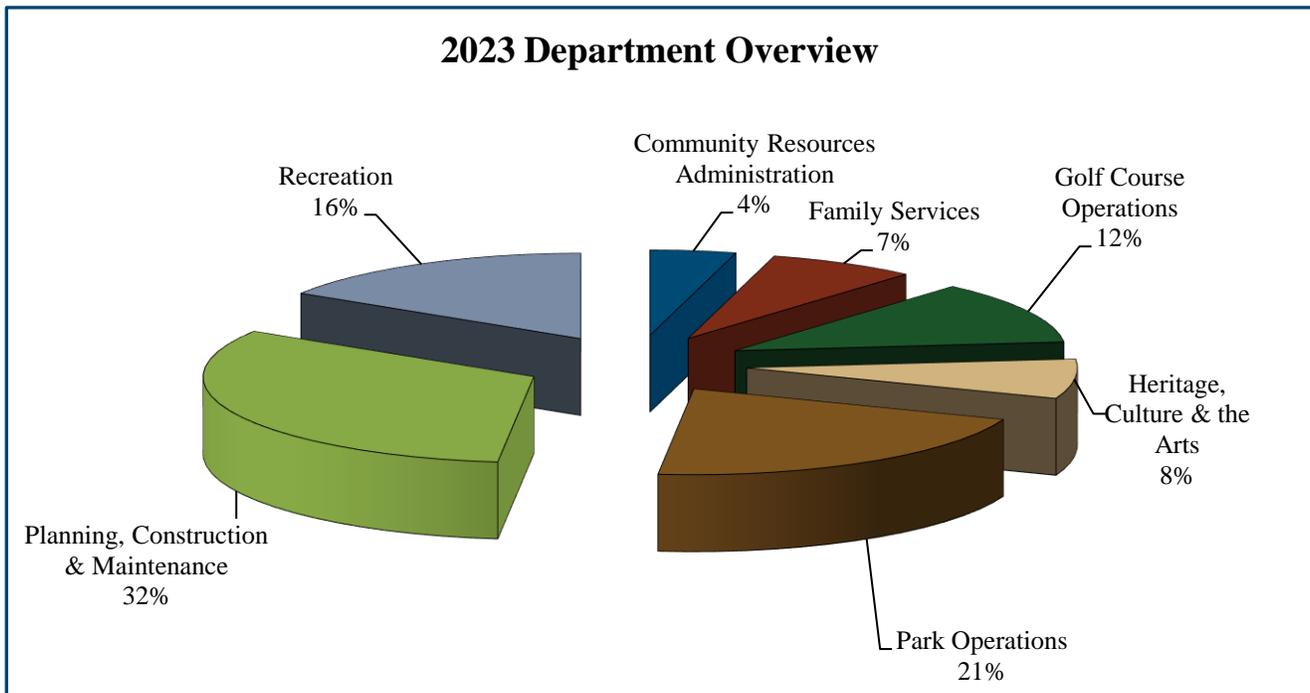
Full-Time Positions

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

	2021 Revised	2022 Budget	2022 Revised	2023 Budget
City Clerk	1.00	1.00	1.00	1.00
Business Specialist II	3.00	3.00	3.00	3.00
Business Specialist III	1.00	1.00	0.00	0.00
Business Specialist IV	0.00	0.00	0.00	1.00
Deputy City Clerk, Deputy City Clerk	1.00	1.00	1.00	1.00
Liquor Licensing Specialist	1.00	1.00	1.00	1.00
Records Analyst I	1.00	1.00	1.00	1.00
Records Analyst II	1.00	1.00	0.00	0.00
Records Manager	1.00	1.00	1.00	1.00
TOTAL:	10.00	10.00	8.00	9.00
Part-Time Hours	1,810	1,810	1,541	1,541
Total Full-Time and Part-Time Positions Stated as FTE	10.87	10.87	8.74	9.74



COMMUNITY RESOURCES



	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Community Resources Administration	1,361,427	1,523,345	1,710,728	2,206,321
Family Services	2,851,761	3,775,313	3,352,637	3,808,459
Golf Course Operations	10,178,925	5,846,385	6,409,678	6,253,701
Heritage, Culture & the Arts	2,620,262	3,227,433	3,361,284	3,912,660
Park Operations	8,370,802	10,009,269	10,031,909	10,990,535
Planning, Construction & Maintenance	17,421,499	23,883,922	33,628,615	16,907,127
Recreation	5,584,183	7,599,712	7,057,148	8,446,469
TOTAL:	\$ 48,388,858	\$ 55,865,381	\$ 65,551,999	\$ 52,525,272

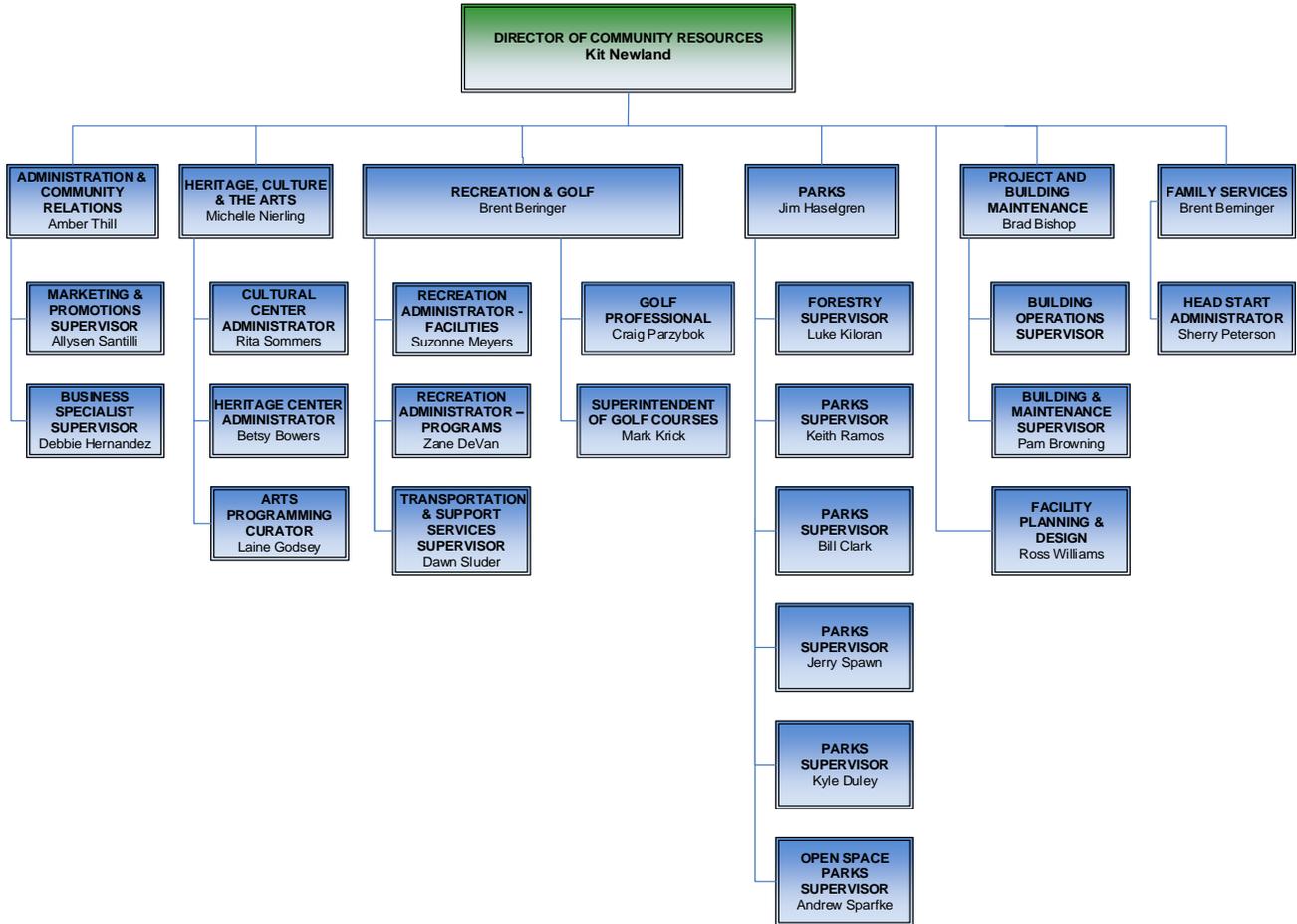
Percent to all funds	25.21%	23.58%	26.56%	19.29%
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COMMUNITY RESOURCES

(303) 987-7800

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





Department: Community Resources

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

Purpose: The Community Resources Department is responsible for providing recreation, culture, parks and open space opportunities to the Lakewood community. Our goal is to provide exceptional facilities and programs that make this city an outstanding place to live.

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

❖ **OPEN AND HONEST COMMUNICATION**

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

Activity: Practice open, respectful and direct communication recognizing that various methods are necessary. Actively solicit and value input from the community and customers

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

Result-Benefit: The community is informed and participating in arts, parks, and recreation opportunities. In 2021, publications continued to be digital with 35,142 reads. E-newsletters reached 58,447 subscribers and 26,206 followers joined us on Facebook and Instagram. Social media channels reached an average of 275,100 people monthly. We continue to develop collateral and messaging that is inclusive and welcoming to all ages and abilities. Community event activities focused on inclusivity by providing Spanish speaking staff and volunteers, marketing materials and signage were printed in both Spanish and English.

❖ **EDUCATION AND INFORMATION**

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

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

Expectation: Utilize best practice standards; advance the city's energy, water and environmental goals; preserve the city's history and buildings; educate the community on the significance of leaving no trace at outdoor areas.

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

❖ **PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE**

- ◆ **GOAL: Continue to take care of and improve Lakewood's existing cultural and recreational facilities.**

Activity: Analyze and fund restroom and playground improvements; remodel city buildings such as the Head Start cottages and aquatic facilities; address overcrowding on trails starting with the Bear Creek Trail improvement project; and explore sustainability improvements for efficiencies.



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

Expectation: Funding is allocated and new funding sources explored; efficiencies and resources needs are considered to preserve and maintain the city's arts, parks and recreation facilities; and staff is proactively planning for future needs.

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

◆ **GOAL: Respond to community needs through the addition of new facilities and amenities.**

Activity: Survey the community and host a public engagement process to develop Imagine Tomorrow!, a strategic and land use plan for 2023-2027, to guide the future of the Community Resources Department and inform the 10-year capital improvement plan.

Expectation: Enhanced knowledge on necessary facility upgrades and guest usage will allow staff to better meet the needs of residents in a fiscally responsible manner.

Result-Benefit: The resident experience will improve as we continually explore how to address the current and future needs of the community in an efficient and fiscally responsible manner.

❖ **QUALITY LIVING ENVIRONMENT**

◆ **GOAL: Meet the needs of the community by offering a variety of high quality and engaging programs, services and initiatives.**

Activity: Through the Imagine Tomorrow! master planning effort, survey the community needs and priorities, explore best practices and analyze trends in arts, parks and recreation programming to continue to balance core services with unique, program opportunities.

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

Result-Benefit: Residents will benefit from having access to diverse programs, services and initiatives that may not otherwise be available in the community.

◆ **GOAL: Create an inspiring, safe and pleasant experience in our parks and facilities.**

Activity: Strengthen community partnerships; evaluate the city's parks and trail system to address connectivity and reduce user conflicts; implement fire mitigation plans; explore event enhancements; such upgrades for the Big Boom Bash; and implement ADA upgrades and alterations to ensure a safe and pleasant experience for residents.

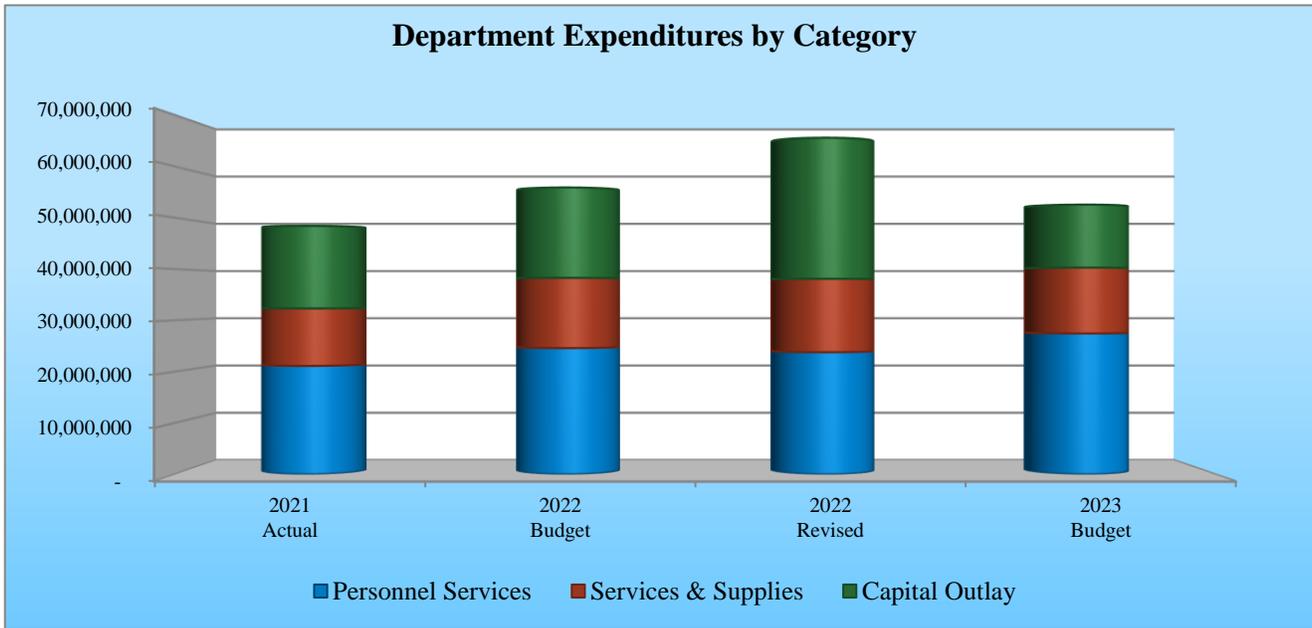
Expectation: Safety measures are in place at indoor spaces and parks to ensure a welcoming and pleasant experience for residents and guests of all ages and abilities.

Result-Benefit: Improvements and transition plans are funded within the capital improvements plan; feedback from the community points to a positive experience in arts, parks and recreation facilities.



Department Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	21,121,537	24,589,252	23,786,480	27,432,835
Services & Supplies	11,196,339	13,678,311	14,300,400	12,835,277
Capital Outlay	16,070,982	17,597,818	27,465,118	12,257,160
TOTAL:	\$ 48,388,858	\$ 55,865,381	\$ 65,551,999	\$ 52,525,272



Department Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	16,211,094	21,125,458	20,241,119	23,559,293
Conservation Trust Fund	2,503,104	1,570,600	2,173,354	2,045,000
Equipment Replacement Fund	-	100,000	100,000	100,000
Grants Fund	1,837,304	1,899,461	1,901,407	1,680,224
Heritage, Culture & Arts Fund	2,620,262	3,227,433	3,361,284	3,912,660
Tabor Fund	5,363,646	1,213,640	7,477,961	3,913,654
Capital Improvement Fund	1,228,778	7,467,221	7,645,445	1,420,000
Open Space Fund	8,445,746	13,415,181	16,241,750	9,640,741
Golf Course Enterprise Fund	10,178,925	5,846,385	6,409,678	6,253,701
TOTAL:	\$ 48,388,858	\$ 55,865,381	\$ 65,551,999	\$ 52,525,272

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

	2021 Revised	2022 Budget	2022 Revised	2023 Budget
Director of Community Resources	1.00	1.00	1.00	1.00
Aquatics Coordinator	2.00	2.00	2.00	2.00
Aquatics Maintenance Supervisor	-	-	-	1.00
Arborist	2.00	2.00	2.00	2.00
Arts Programming Curator	1.00	1.00	1.00	1.00
Assistant Golf Course Pro	4.00	4.00	4.00	4.00
Asst Facility Specialist	4.00	4.00	4.00	4.00
Asst Golf Course Superintendent	-	-	1.00	1.00
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	-
Business Specialist II	3.00	4.00	4.00	5.00
Business Specialist III	4.00	4.00	4.00	3.00
Business Specialist Supervisor	1.00	1.00	1.00	1.00
Class & Travel Coordinator	1.00	1.00	-	-
Community Events Coordinator	1.00	1.00	1.00	1.00
Computer Sys Irrigation Coord Golf	1.00	1.00	1.00	1.00
Computer Sys Irrigation Coord Parks	2.00	2.00	2.00	2.00
Cultural Center Admin	1.00	1.00	1.00	1.00
Cultural Center Assistant	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	2.00
Lead Building Custodian	2.00	2.00	2.00	1.00
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	-
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	4.00	5.00
Facility Specialist	4.00	4.00	3.00	6.00
Family Services 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.*

	2021 Revised	2022 Budget	2022 Revised	2023 Budget
Family Support Team Coord	1.00	1.00	1.00	1.00
Forestry Supervisor	1.00	1.00	1.00	1.00
Golf Course Equipment Spec	-	-	1.00	-
Golf Course Maint Spec	3.00	3.00	2.00	3.00
Golf Course Mechanic	2.00	2.00	2.00	2.00
Golf Fac Cart/Clubhouse Main Ttech	1.00	1.00	1.00	1.00
Golf Professional	1.00	1.00	1.00	1.00
Graphic Designer I	1.00	1.00	1.00	-
Graphic Designer II	1.00	1.00	1.00	2.00
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	-	2.00
Head Start Co-Teacher	2.00	2.00	2.00	1.00
Head Start Family Support Wkr	3.00	3.00	3.00	2.00
Head Start Teacher	2.00	2.00	2.00	2.00
Heritage Center Administrator	1.00	1.00	1.00	1.00
Heritage, Culture & Arts Mgr	1.00	1.00	1.00	1.00
HVAC Technician I	2.00	2.00	2.00	2.00
Landscape Architect	2.00	2.00	2.00	3.00
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 Coordinator	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	4.00
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



Full-Time Positions

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

	2021 Revised	2022 Budget	2022 Revised	2023 Budget
Projects & Maintenance Manager	1.00	1.00	1.00	1.00
Public Engagement/Operations Dm	1.00	1.00	1.00	1.00
Recreation & Golf Manager	1.00	1.00	1.00	1.00
Recreation Coordinator	3.00	3.00	3.00	-
Recreation Programmer I	3.00	3.00	2.00	2.00
Recreation Programmer II	4.00	4.00	3.00	3.00
Recreation Supv/Aquatics	1.00	1.00	1.00	-
Recreation Programs Coordinator	-	-	-	7.00
Recreation Supv/Facilities	1.00	1.00	2.00	2.00
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	1.00
Senior Spt 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	-
Therapist - Provisional	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	4.00
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	189.00	183.00	191.00
Part-Time Hours	423,586	423,586	424,763	424,763
Total Full-Time and Part-Time Positions Stated as FTE	391.65	392.65	387.21	393.21



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

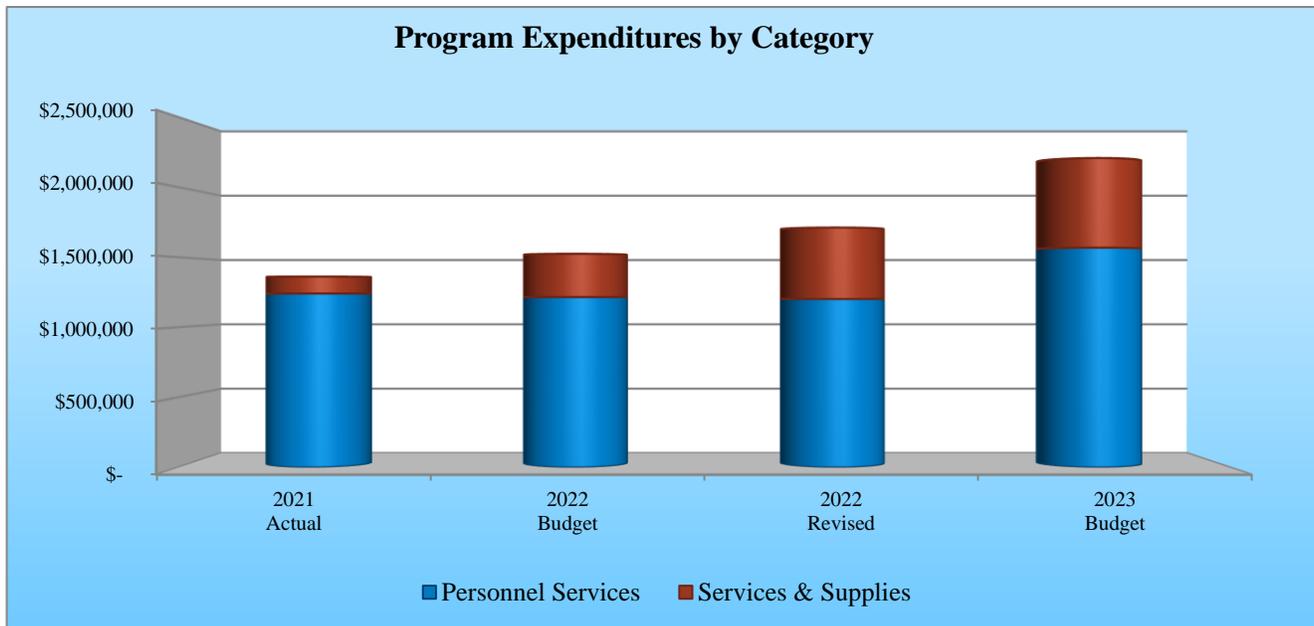
Purpose: The Planning, Administration and Community Relations Division (PACR) provides management and direction to the Department of Community Resources (CR) for the effective implementation of City Council policy and Department priorities. PACR provides oversight, budgetary and administrative support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

Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 1,240,400	\$ 1,215,045	\$ 1,201,356	\$ 1,567,294
Services & Supplies	121,027	308,300	509,373	639,027
TOTAL:	\$ 1,361,427	\$ 1,523,345	\$ 1,710,728	\$ 2,206,321



Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 1,361,427	\$ 1,523,345	\$ 1,710,728	\$ 2,206,321
TOTAL:	\$ 1,361,427	\$ 1,523,345	\$ 1,710,728	\$ 2,206,321



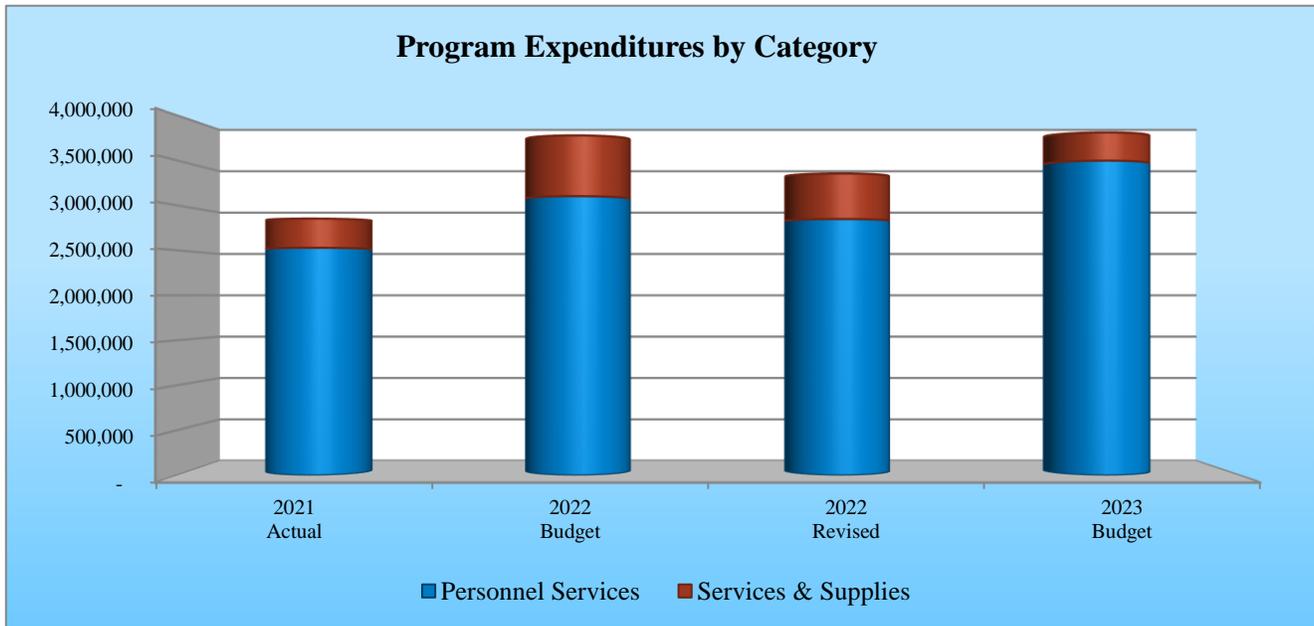
Program: Family Services
Department: Community Resources
Division: Family Services

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.



Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	2,527,587	3,100,827	2,847,042	3,495,702
Services & Supplies	324,174	674,486	505,595	312,757
TOTAL:	\$ 2,851,761	\$ 3,775,313	\$ 3,352,637	\$ 3,808,459





Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	1,343,825	1,895,852	1,678,654	2,206,536
Grants Fund	1,507,936	1,879,461	1,673,983	1,601,924
TOTAL:	\$ 2,851,761	\$ 3,775,313	\$ 3,352,637	\$ 3,808,459

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.

Performance Measures

	2021 Actual	2022 Budget	2022 Revised	2023 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	14,000	14,000
Summer Camps	3500	7,000	4,000	4,500
Youth & Family				
Classes/Group	2,071	5,250	2,000	0
Therapy Sessions	102	175	50	50
Volunteer Hours	166.5	1,400	200	200



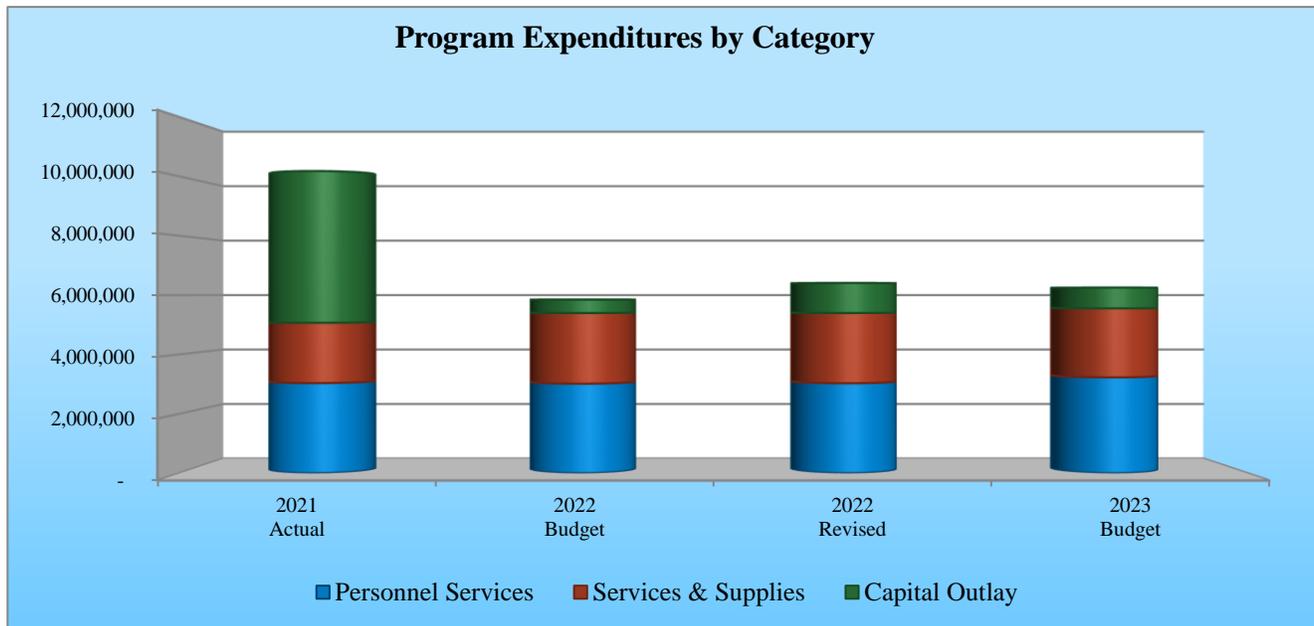
Program: Golf Course Operations
Department: Community Resources
Division: Golf

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.



Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	3,031,885	3,011,953	3,026,821	3,226,469
Services & Supplies	2,033,584	2,381,800	2,367,732	2,324,600
Capital Outlay	5,113,456	452,632	1,015,124	702,632
TOTAL:	\$ 10,178,925	\$ 5,846,385	\$ 6,409,678	\$ 6,253,701





Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Golf Course Enterprise Fund	10,178,925	5,846,385	6,409,678	6,253,701
TOTAL:	\$ 10,178,925	\$ 5,846,385	\$ 6,409,678	\$ 6,253,701

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.

Performance Measures

Fox Hollow continues to be rated among the best public golf courses in Colorado, and Homestead has been rated among the best short courses nationally. Golf revenue and rounds played is at an all-time record! Moving forward, it will be important for the golf courses to maintain their new customer base, encourage more frequent play, serve the increasing numbers of casual golfers, and attract new generations to the game.

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Fox Hollow				
Number of rounds played	81,444	60,000	80,000	80,000
Number of days of golf played	276	260	265	265
Total Revenue generated	\$4,287,103	\$3,350,000	\$3,500,000	\$3,350,000
Homestead				
Number of rounds played	55,010	40,000	52,000	52,000
Number of days of golf played	276	260	265	265
Total Revenue generated	\$2,258,699	\$1,610,895	\$1,750,000	\$1,650,000



Program: Heritage, Culture and the Arts
Department: Community Resources
Division: Heritage, Culture and the Arts

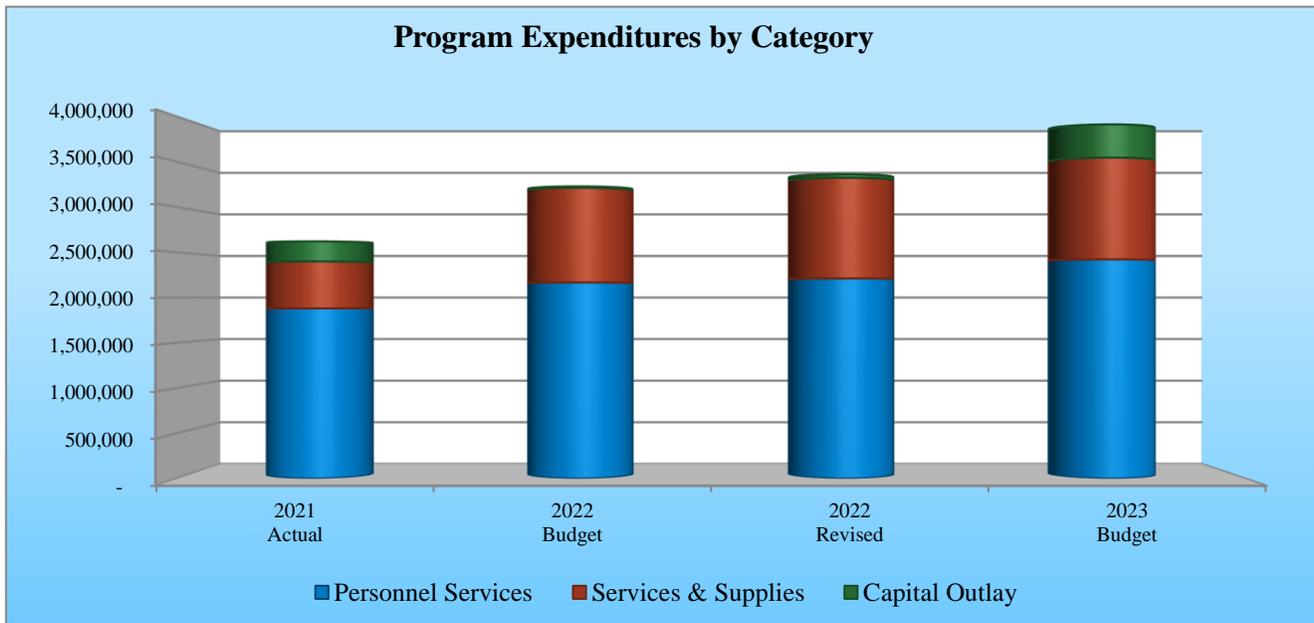
Purpose: The mission of the Heritage, Culture and the Arts (HCA) Division is to enrich and inspire people through places and programs that engage, celebrate, and build community through heritage, culture and the arts.

The Heritage, Culture and the Arts Division offers programs and services through various venues, like the Lakewood Heritage Center; the Bonfils-Stanton Foundation Amphitheater and festival area; the Washington Heights Arts Center; the Lakewood Cultural Center with the North, Mezzanine and Corner Galleries; and the James J. Richey Gallery in Civic Center South. This Division also 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.



Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	1,880,000	2,166,151	2,211,067	2,421,770
Services & Supplies	519,133	1,046,783	1,112,477	1,124,190
Capital Outlay	221,129	14,500	37,740	366,700
TOTAL:	\$ 2,620,262	\$ 3,227,433	\$ 3,361,284	\$ 3,912,660



**Program Expenditures By Fund**

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Heritage, Culture & Arts Fund	2,620,262	3,227,433	3,361,284	3,912,660
TOTAL:	\$ 2,620,262	\$ 3,227,433	\$ 3,361,284	\$ 3,912,660

Performance Measures

HCA continues to work towards securing funding through partnerships and grants for the overall benefit and implementation of heritage, cultural, and artistic opportunities for Lakewood and metro Denver citizens.

<u>Audience Reach</u>	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Performance Attendance	27,469	53,350	48,000	53,350
Exhibit Attendance	34,860	46,000	46,000	46,000
Museum Admissions	169	4,500	2,000	4,500
HCA Classes	8,688	31,000	31,000	32,000
Free Outreach	32,085	33,000	30,000	33,000
Promotional Outreach	926,967	926,967	926,967	926,967
Festivals	28,382	34,000	23,000	30,000
Other	71,096	18,000	77,000	77,000
Total Attendance	1,129,716	1,146,817	1,183,967	1,202,817



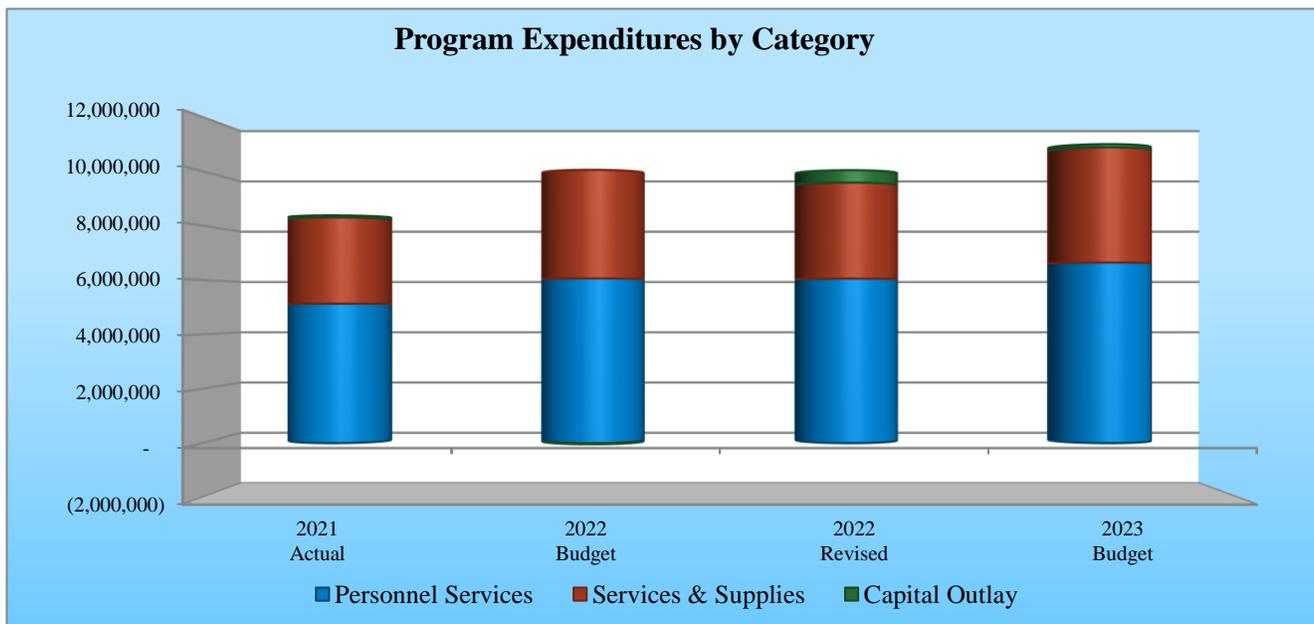
Program: Park Operations
Department: Community Resources
Division: Parks

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

Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	5,124,317	6,054,480	6,046,682	6,638,345
Services & Supplies	3,174,478	3,991,076	3,531,514	4,235,816
Capital Outlay	72,006	(36,287)	453,713	116,374
TOTAL:	\$ 8,370,802	\$ 10,009,269	\$ 10,031,909	\$ 10,990,535





Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	3,942,615	5,368,875	4,551,920	5,669,566
Open Space Fund	4,428,186	4,640,393	5,479,990	5,242,670
TOTAL:	\$ 8,370,802	\$ 10,009,269	\$ 10,031,909	\$ 10,990,535

Extensive trail improvements were made on the Mount Carbon Trail Loop at Bear Creek Lake Park. Utilization of Bear Creek Lake Park continued to rise in numbers and impact to natural resources.

Performance Measures

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
BCLP Visitation	752,117	775,000	810,000	850,000
BCLP Revenue	\$ 1,976,275	\$ 2,000,000	\$ 2,010,000	\$ 2,200,000

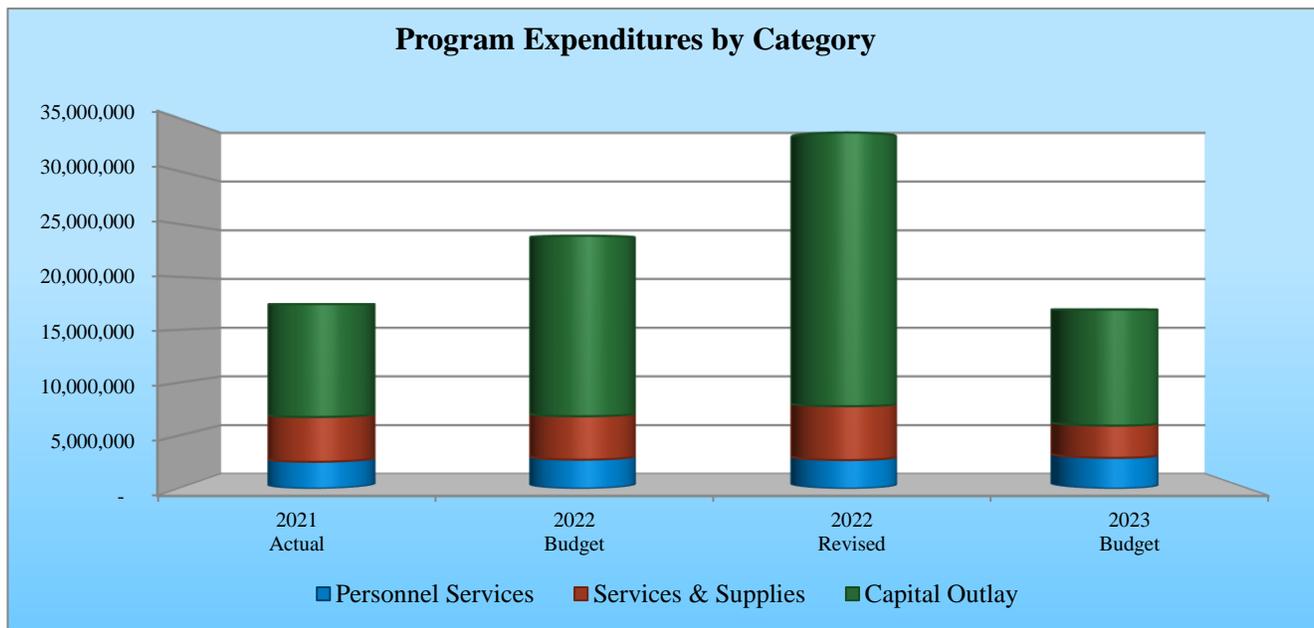


Program: Planning, Construction and Building Maintenance
Department: Community Resources
Division: Construction and Building Maintenance

Purpose: The Construction and Building Maintenance Division (CBM) provides for facility renovation and construction, contract and project management, and facility operations and maintenance for 155 City-owned buildings with a total of 779,394 square feet. The Division also works with other City departments on resource management, utility, energy efficiency, conservation and sustainability efforts.

Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	2,532,585	2,732,767	2,697,461	2,905,968
Services & Supplies	4,231,170	4,101,182	5,089,614	3,046,705
Capital Outlay	10,657,744	17,049,973	25,841,541	10,954,454
TOTAL:	\$ 17,421,499	\$ 23,883,922	\$ 33,628,615	\$ 16,907,127





Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	4,308,412	4,857,673	5,570,094	5,130,402
Conservation Trust Fund	2,503,104	1,570,600	2,173,354	2,045,000
Tabor Fund	5,363,646	1,213,640	7,477,961	3,913,654
Capital Improvement Fund	1,228,778	7,467,221	7,645,445	1,420,000
Open Space Fund	4,017,560	8,774,788	10,761,760	4,398,071
TOTAL:	\$ 17,421,499	\$ 23,883,922	\$ 33,628,615	\$ 16,907,127



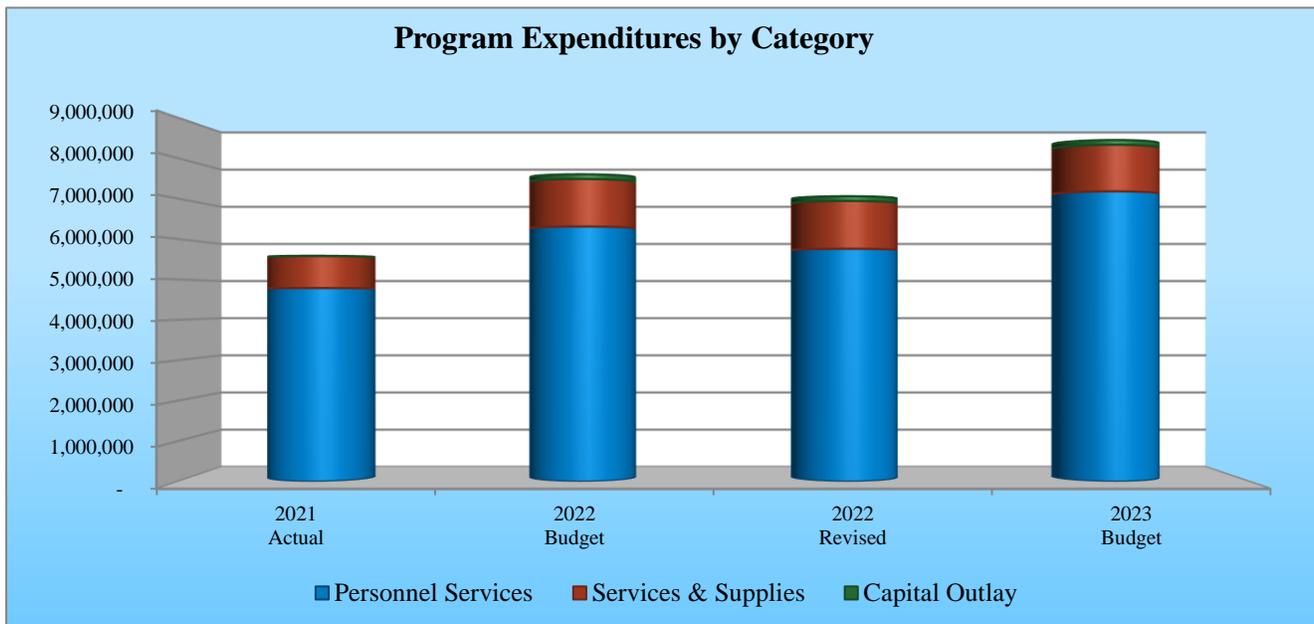
Program: Recreation
Department: Community Resources
Division: Recreation

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 active, healthy and engaged.

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

Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	4,784,762	6,308,029	5,756,052	7,177,287
Services & Supplies	792,774	1,174,683	1,184,096	1,152,182
Capital Outlay	6,647	117,000	117,000	117,000
TOTAL:	\$ 5,584,183	\$ 7,599,712	\$ 7,057,148	\$ 8,446,469



**Program Expenditures By Fund**

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	5,254,814	7,479,712	6,729,724	8,346,469
Equipment Replacement Fund	-	100,000	100,000	100,000
Grants Fund	329,368	20,000	227,424	-
TOTAL:	\$ 5,584,183	\$ 7,599,712	\$ 7,057,148	\$ 8,446,469

Performance Measures

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

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Open Gym and Pool Admissions	272,609	200,000	280,000	280,000
Outdoor Pool Admissions	24,612	20,000	31,000	31,000
Total Admissions	297,221	220,000	311,000	311,000
Facility Rentals/Outreach				
Rental Hours	9,233	10,000	10,500	10,500
Number of Facilities	12	12	12	12
Classes and Activities				
Number Run	2,671	1,700	2,600	2,600
Number of Participants	16,312	14,000	16,000	16,000
Lakewood Rides				
Number of City Program riders	46	9,225	9,300	9,300
Door through Door One-Way (Citizens)	17,378	14,000	18,500	18,500
Clements Programs/Activities				
Drop-ins, wellness, events	250	11,900	500	1,000
Resource/Info	2,842	5,200	2,900	3,000
Meal Site (and Meals on Wheels)	12,847	4,000	6,100	6,500



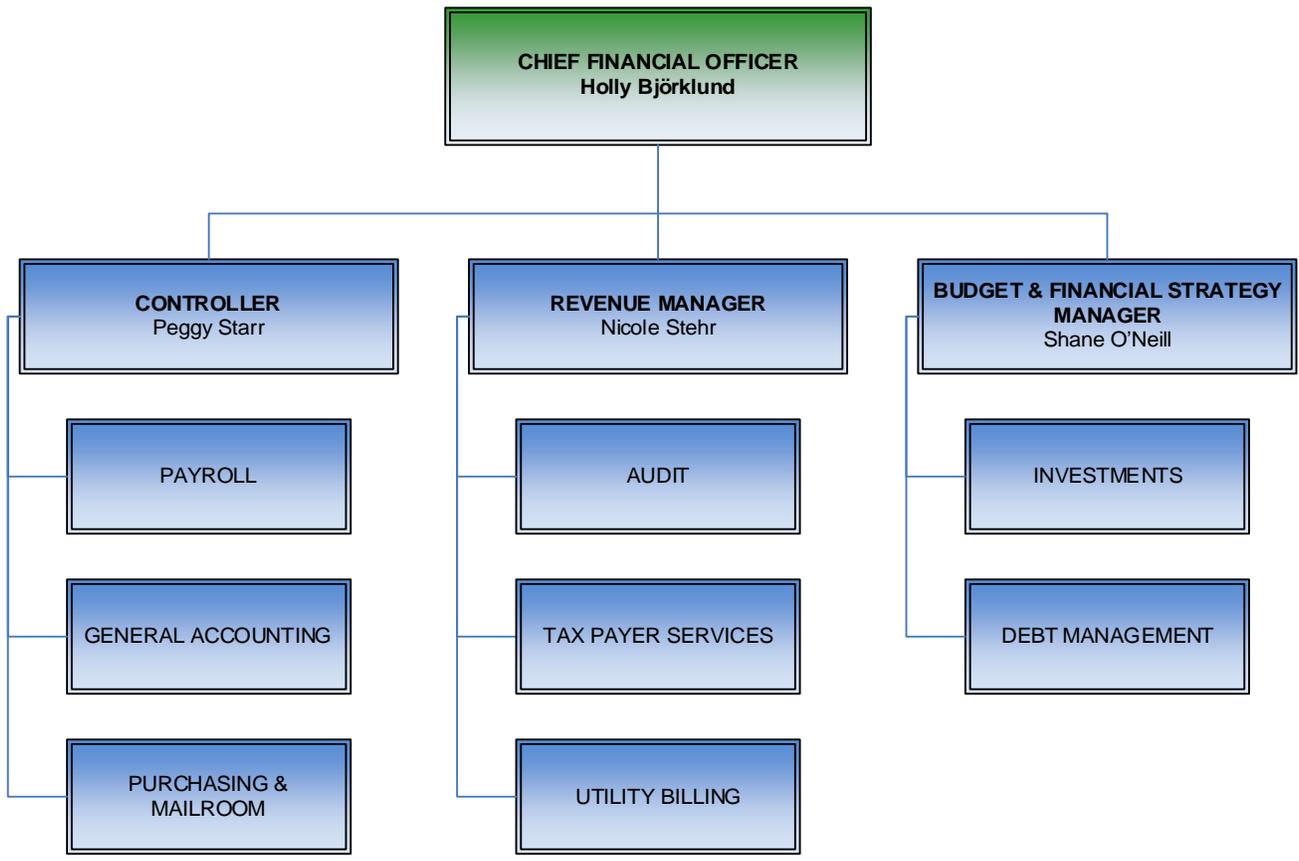
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FINANCE DEPARTMENT

(303) 987-7600

www.lakewood.org/Government/Departments/Finance





Department: Finance

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

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

❖ **OPEN AND HONEST COMMUNICATION**

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

Activity: A comprehensive annual budget process, annual financial statements and as-needed financial reports are provided to the City Council, Budget and Audit Board, City Manager, other City staff, and citizens.

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

Result-Benefit: A comprehensive analysis and review on actuals and budget with input from multiple sources.

❖ **FISCAL RESPONSIBILITY**

◆ **GOAL: Manage an orderly flow of the City's financial resources and assets to ensure financial integrity**

Activity: All accounts payable to vendors are reviewed, processed, signed, and distributed in an expedient manner. Finance also handles the financial recording of all purchasing card transactions. Finance is responsible for prepaing and filing payment information returns with the Internal Revenue Service. Finance responds to all vendor and department inquiries regarding Citywide accounts payable.

Expectation: Finance will work with City departments to ensure that payments are up to date and accurate while resolving any payment discrepancies with departments and vendors. The Division will timely file all required tax information returns.

Result-Benefit:

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Projected</u>
Number of Accounts Payable				
Checks Processed	5,634	4,702	4,542	4,750
Transactions Processed	23,637	17,109	16,682	18,173

◆ **GOAL: Assure compliance with applicable ordinances, agreements, guidelines, and regulations**

Activity: Finance ensures that all appropriate taxes are properly collected and remitted by businesses and monitors business activity that may affect the tax status of the business and/or the City's revenue base.

Expectation: The City will audit and educate businesses on licensing, collection, and remittance obligations per the City of Lakewood Sales and Use Tax Ordinance, as the collection of taxes is the primary revenue source for the City.



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

Result-Benefit:

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

	2019	2020	2021	2022
<u>Tax Administration & Audit</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projection</u>
Number of licensed accounts	10,985	10,869	10,884	11,000
Number of returns processed	58,519	59,705	62,012	63,000
Delinquency revenue *	\$ 1,140,180	\$ 985,000	\$ 1,314,000	\$ 1,250,000

❖ **EDUCATION AND INFORMATION**

◆ **GOAL: Educate the community to enhance business relationships**

Activity: Businesses and others are educated and informed about the tax laws, procedures, and requirements present in the City of Lakewood.

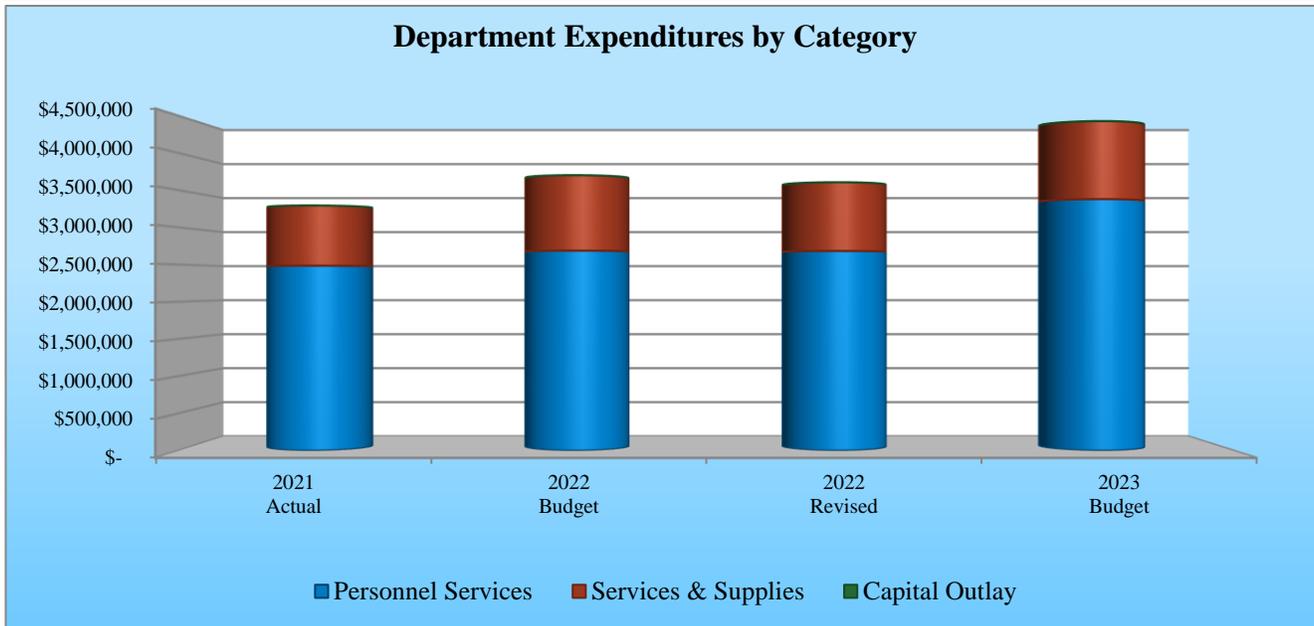
Expectation: Taxpayer education will be provided to businesses to assist the taxpayer in understanding the requirements of the ordinances and foster an interactive environment with businesses regarding their tax responsibility.

Result-Benefit: Taxpayer education is provided by the Revenue Division through brochures, seminars, meetings, as well as information provided on the City's website. The utilization of the website continues to grow and is a valuable tool in communicating with citizens and businesses.



Department Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 2,484,066	\$ 2,685,898	\$ 2,681,343	\$ 3,377,905
Services & Supplies	808,729	1,012,941	923,153	1,047,441
Capital Outlay	-	-	-	-
TOTAL:	\$ 3,292,795	\$ 3,698,839	\$ 3,604,495	\$ 4,425,346



Department Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 3,292,795	\$ 3,698,839	\$ 3,604,495	\$ 4,425,346
TOTAL:	\$ 3,292,795	\$ 3,698,839	\$ 3,604,495	\$ 4,425,346

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

	2021 Revised	2022 Budget	2022 Revised	2023 Budget
Chief Financial Officer	1.00	1.00	1.00	1.00
Accountant I	1.00	1.00	1.00	1.00
Accountant II/Process Analyst	0.94	0.94	1.00	1.00
Accountant III	3.00	3.00	3.00	2.80
Accounting Supervisor	1.00	1.00	1.00	1.00
Administrative Asst	1.00	1.00	-	1.00
Budget & Financial Strategy Manager	-	-	1.00	1.00
Budget Administrator	1.00	1.00	-	-
Business Operations Manager	1.00	1.00	-	-
Business Specialist II	1.00	1.00	1.00	-
Business Specialist III	-	-	1.00	-
Buyer II	1.00	1.00	1.00	1.00
Contract Admin - Legal	1.00	1.00	1.00	1.00
Contract Administrator	1.00	1.00	1.00	1.00
Controller	1.00	1.00	1.00	1.00
Financial Analyst	-	-	1.00	2.00
Payroll Accountant	1.00	1.00	1.00	1.00
Purchasing 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	1.40	1.40
Revenue Technician	2.00	2.00	2.00	2.00
Sr. Financial Analyst	1.00	1.00	-	-
Tax Auditor I	2.00	2.00	2.00	4.00
Tax Auditor II	3.00	3.00	2.00	1.00
Tax Auditor III	1.00	1.00	1.00	1.00
TOTAL:	28.94	28.94	26.40	27.20
Part-Time Hours	6,945	6,945	5,248	5,248
Total Full-Time and Part-Time Positions Stated as FTE	32.28	32.28	28.92	29.72

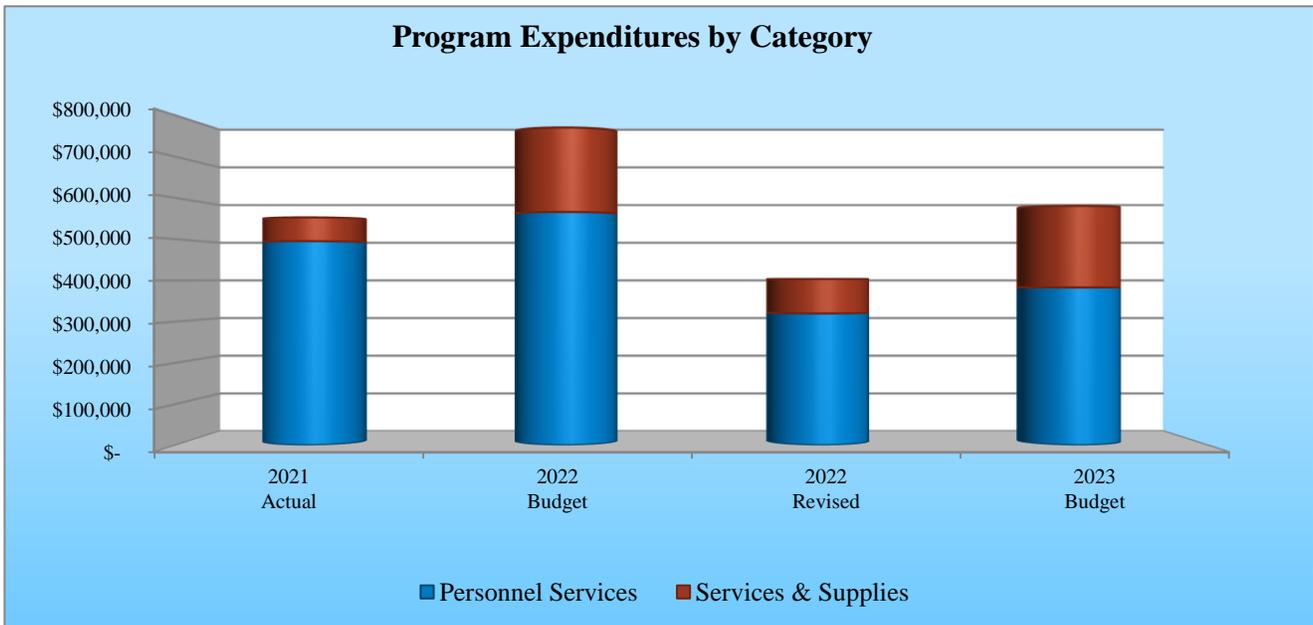


Program: Finance Administration
Department: Finance
Division: Finance Administration

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

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 495,218	\$ 565,982	\$ 319,727	\$ 382,754
Services & Supplies	57,626	205,086	83,655	198,189
TOTAL:	\$ 552,843	\$ 771,068	\$ 403,383	\$ 580,943



Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 552,843	\$ 771,068	\$ 403,383	\$ 580,943
TOTAL:	\$ 552,843	\$ 771,068	\$ 403,383	\$ 580,943



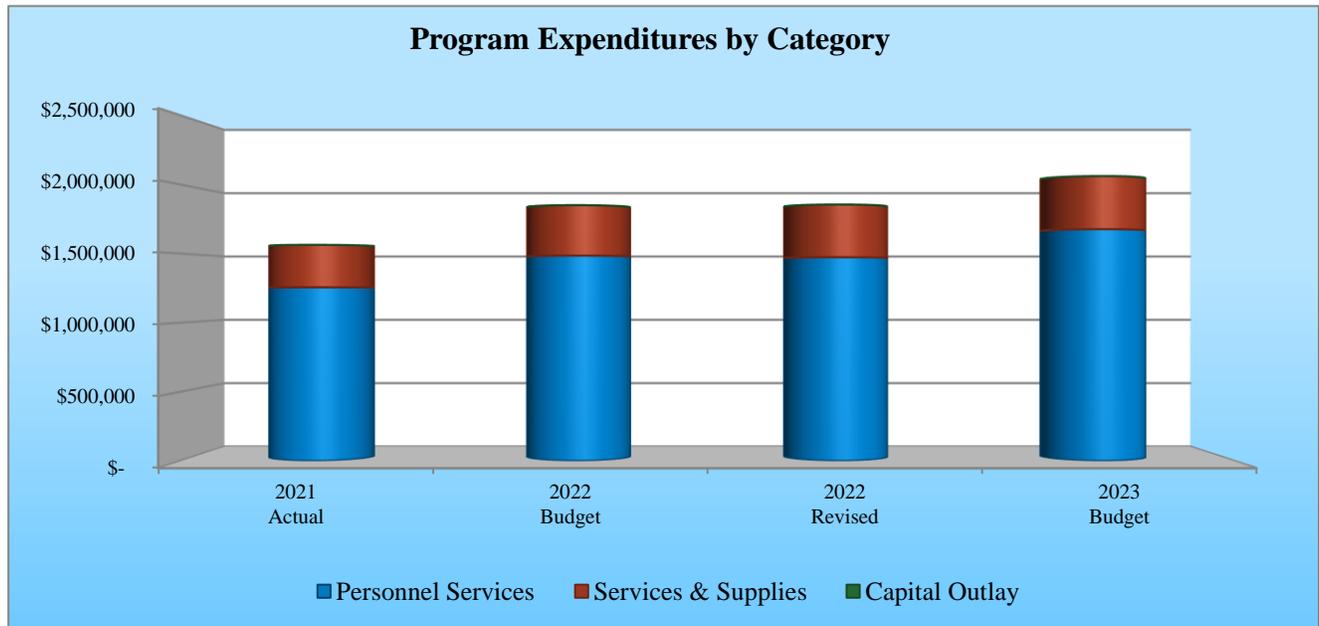
Program: Accounting
Department: Finance
Division: Accounting

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

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

Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 1,255,547	\$ 1,485,152	\$ 1,473,442	\$ 1,676,345
Services & Supplies	307,228	364,711	381,089	383,966
Capital Outlay	-	-	-	-
TOTAL:	\$ 1,562,775	\$ 1,849,863	\$ 1,854,531	\$ 2,060,311



Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 1,562,775	\$ 1,849,863	\$ 1,854,531	\$ 2,060,311
TOTAL:	\$ 1,562,775	\$ 1,849,863	\$ 1,854,531	\$ 2,060,311



Program: Budget and Financial Strategy

Department: Finance

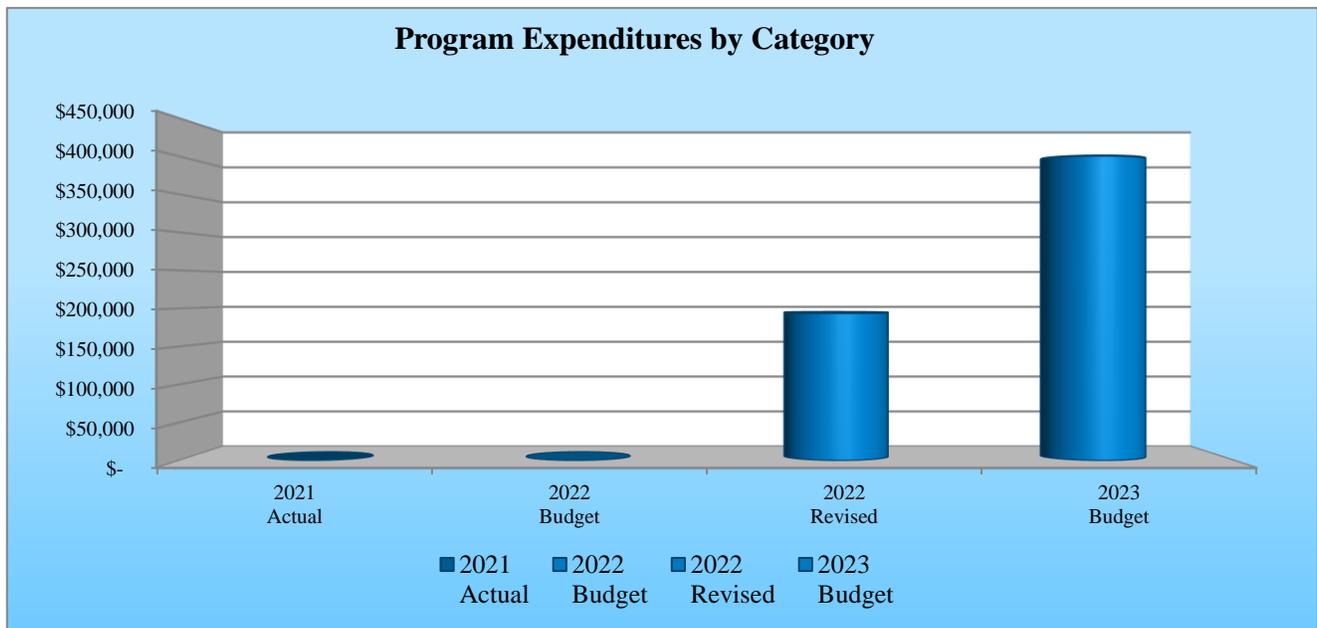
Division: Budget and Financial Strategy

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

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

Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ -	\$ -	\$ 193,881	\$ 400,622
TOTAL:	\$ -	\$ -	\$ 201,881	\$ 415,622



Department Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ -	\$ -	\$ 201,881	\$ 415,622
TOTAL:	\$ -	\$ -	\$ 201,881	\$ 415,622

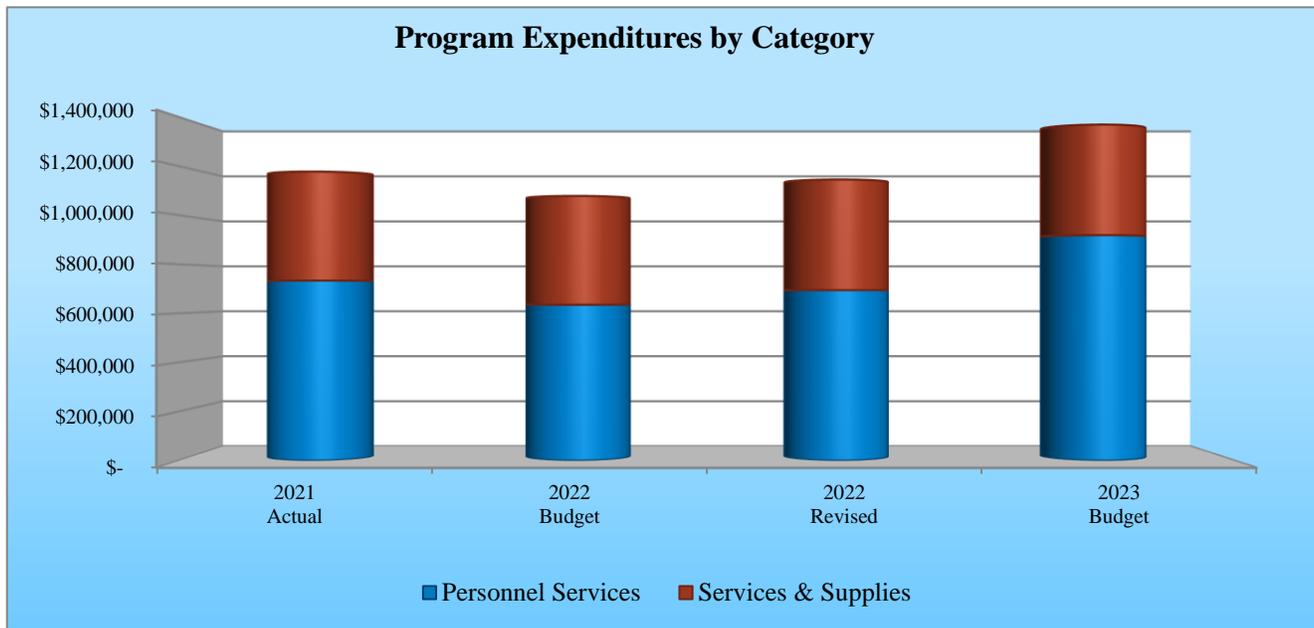


Program: Revenue
Department: Finance
Division: Revenue

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

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 733,302	\$ 634,763	\$ 694,292	\$ 918,184
Services & Supplies	443,875	443,144	450,409	450,286
TOTAL:	\$ 1,177,177	\$ 1,077,907	\$ 1,144,701	\$ 1,368,470



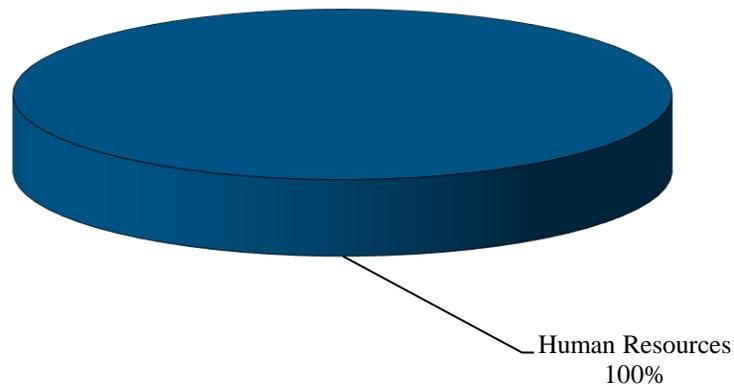
Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 1,177,177	\$ 1,077,907	\$ 1,144,701	\$ 1,368,470
TOTAL:	\$ 1,177,177	\$ 1,077,907	\$ 1,144,701	\$ 1,368,470



HUMAN RESOURCES

2023 Department Overview



	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Human Resources	1,152,726	1,397,740	1,435,865	1,807,396
TOTAL:	\$ 1,152,726	\$ 1,397,740	\$ 1,435,865	\$ 1,807,396

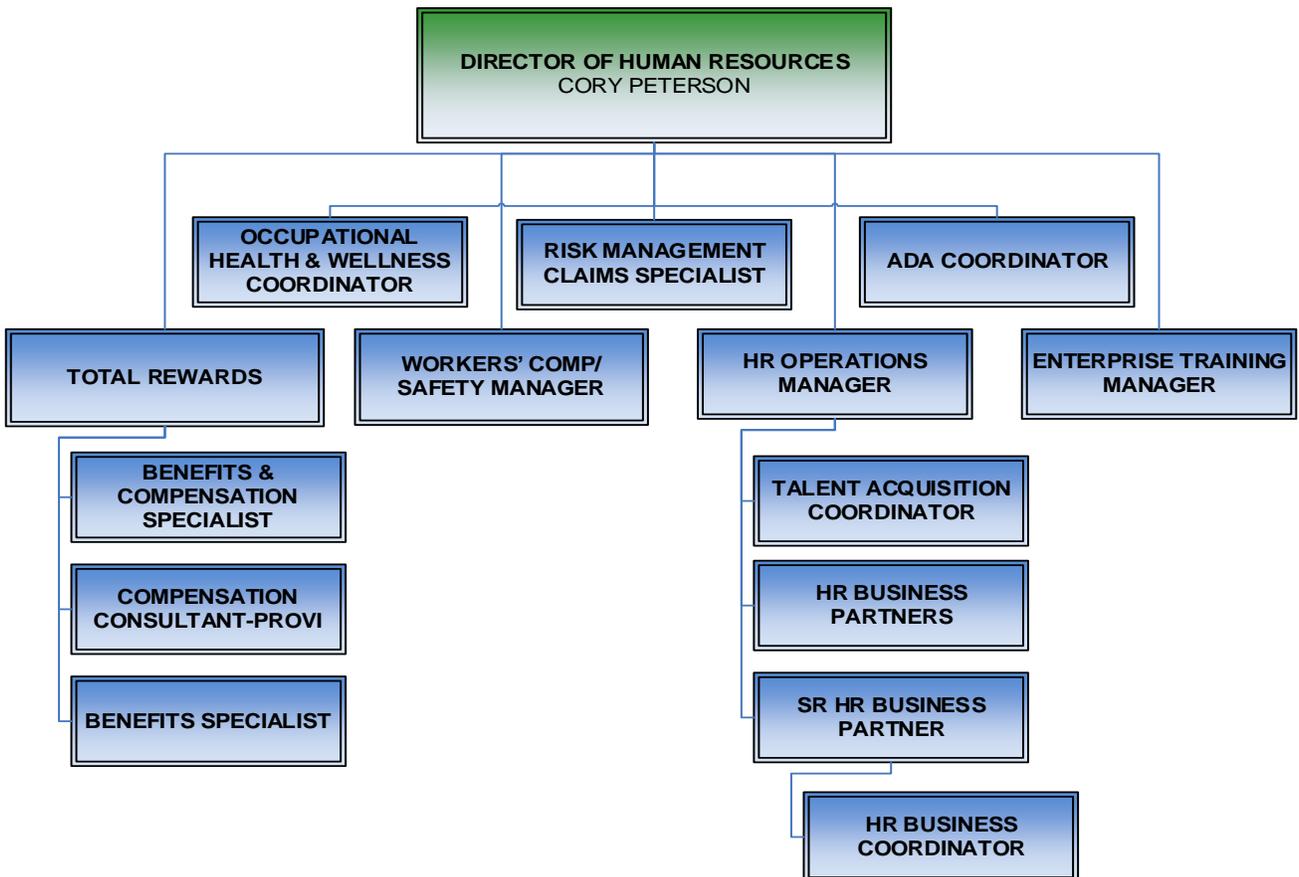
Percent to all funds	0.60%	0.59%	0.58%	0.66%
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HUMAN RESOURCES

(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 Workers' Compensation and other claims to provide both superior customer support and fiscal acumen. Utilizing strong Safety, Training, Occupational Health & Wellness Programs and ADA oversight. With a proactive and preventative mindset. Risk mitigates potential hazards to prevent mishaps.

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

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



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
- Americans with Disabilities Act Amendment Act (ADAAA)
- Sexual harassment
- Ethics
- Workplace violence
- 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.

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

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



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

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

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

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

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

Activity: 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.

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

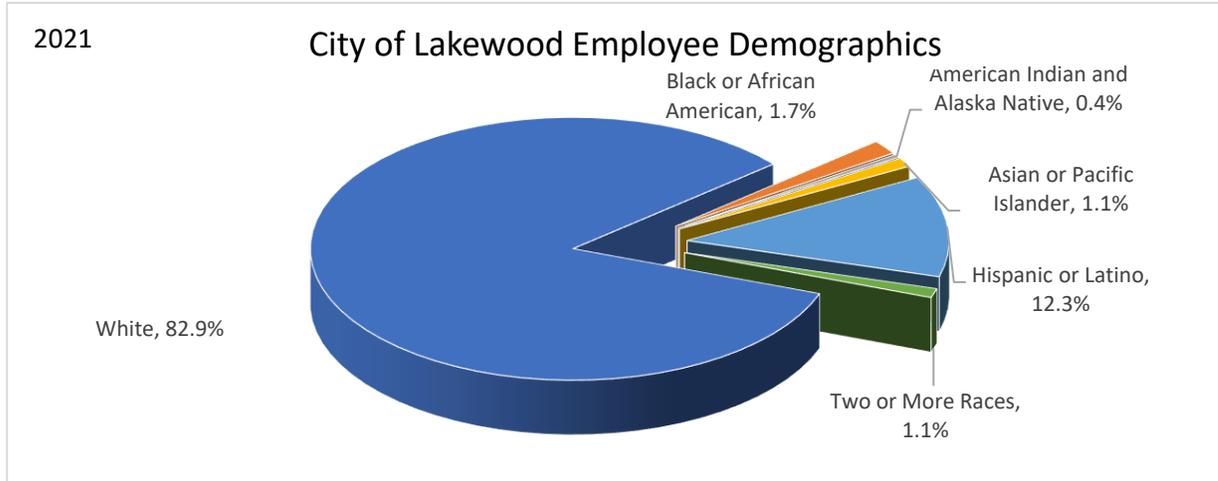
Activity: A positive workplace culture enhances all aspects of employees' lives by providing equal opportunity for training and career development, and a workplace that encourages and promotes diversity in all processes.

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.



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

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.

The turnover rate in 2021 for regular employees was 14.2 percent (14.2%), which is less than the "All Colorado" turnover rate of 18.6 percent (18.6%) for government, as published in the Personnel Pulse Survey from Employer's Council in April 2022. The City strives for open and honest communication, a culture of service and education to the community, teamwork among co-workers, and leadership development and training opportunities, to assist in retaining high-quality employees.

<u>Year</u>	<u>Turnover Rate</u>	<u>Year</u>	<u>Turnover Rate</u>	<u>Year</u>	<u>Turnover Rate</u>
2021	14.20%	2017	10.10%	2013	6.60%
2020	11.20%	2016	11.90%	2012	6.60%
2019	9.90%	2015	9.60%	2011	5.40%
2018	10.80%	2014	8.20%	2010	6.30%



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

- ◆ **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.

Result-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.

Activity: Internal equity and compliance with the Colorado Equal Pay Act is maintained among City jobs.

Expectation: Through the use of an internal job evaluation system as well as market data, jobs are quantitatively evaluated, and the appropriate pay level is determined.

Result-Benefit: The Total Rewards Division completed approximately 40 workforce planning studies in 2020. The market plays a large part in placement of a position in the City's pay plan. Research is conducted in the market, and reclassification interviews are held to determine the correct internal placement of the position. In addition, the City completed special studies to assess and ensure compliance with the Colorado Equal Pay Act.

Activity: Case management is provided for all leave of absence programs.

Expectation: The City strives to minimize time away from work by monitoring leaves of absences and ensuring that the program is properly utilized.

Result-Benefit: Various leave of absence programs are managed each year including short and long term disability and military leave.



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

- ♦ **GOAL:** The goal of Risk Management is to provide a safe environment for our employees, and citizens, minimize financial risks to the City, and protect the financial assets. The City’s philosophy is to proactively engage with both employees and the environment to identify potential risks and minimize exposure.

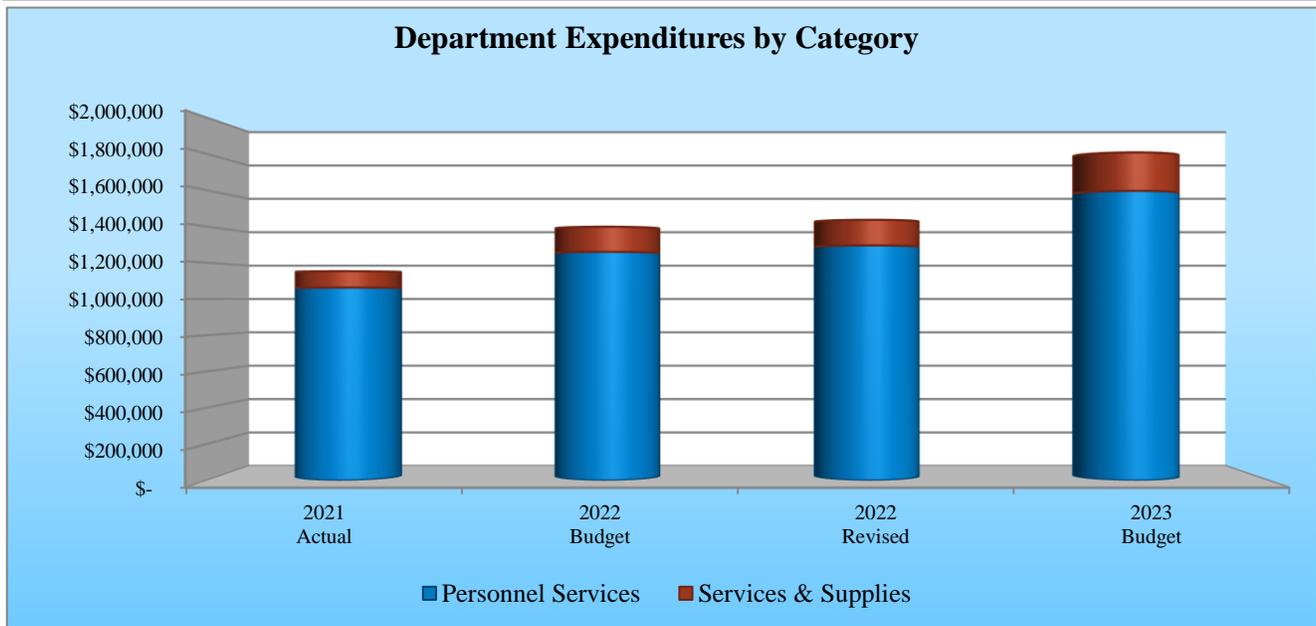
Activity: Risk Management assists all employees in maintaining safety and occupational health programs which will ensure the safe and effective completion of City services and reduce accidents and injuries.

Expectation: Staff provides an effective safety and wellness program along with training programs, policies and procedures which help eliminate mishaps and financial exposure.

Result-Benefit: The City enjoys a low workers' compensation modifier and our effective case management of property and casualty claims continues to keep costs at a minimum. Catastrophic insurance coverage premiums remain lower than comparable municipalities.

Department Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 1,062,731	\$ 1,259,390	\$ 1,295,075	\$ 1,595,546
Services & Supplies	89,995	138,350	140,791	211,850
TOTAL:	\$ 1,152,726	\$ 1,397,740	\$ 1,435,865	\$ 1,807,396





Department Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 1,152,726	\$ 1,397,740	\$ 1,435,865	\$ 1,807,396
TOTAL:	\$ 1,152,726	\$ 1,397,740	\$ 1,435,865	\$ 1,807,396

Full-Time Positions

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

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Director of Human Resources	1.00	1.00	1.00	1.00
Asset Coordinator	-	-	-	1.00
Benefits & Compensation Spec	1.00	1.00	1.00	1.00
Hr Business Partner	2.00	2.00	2.00	2.00
HR Business Supervisor	1.00	1.00	1.00	-
HR Operations Manager	-	-	-	1.00
HR Talent Manager	1.00	1.00	-	-
HR Business Coordinator	-	-	-	1.00
Manager of Org. Dev & Risk	-	-	1.00	-
CDL MasterTrainer	-	-	-	1.00
Office Manager	1.00	1.00	1.00	-
Sr Hr Business Partner	1.00	1.00	1.00	1.00
Talent Acquisition Coordinator	-	-	1.00	0.40
Total Rewards Manager	1.00	1.00	1.00	1.00
Operations Manager	0.50	0.50	-	-
Workers' Comp/Safety Manager	0.30	0.30	0.30	0.30
TOTAL:	9.80	9.80	10.30	10.70
Part-Time Hours	1,560	1,560	3,046	3,046
Total Full-Time and Part-Time Positions Stated as FTE	10.55	10.55	11.76	12.16

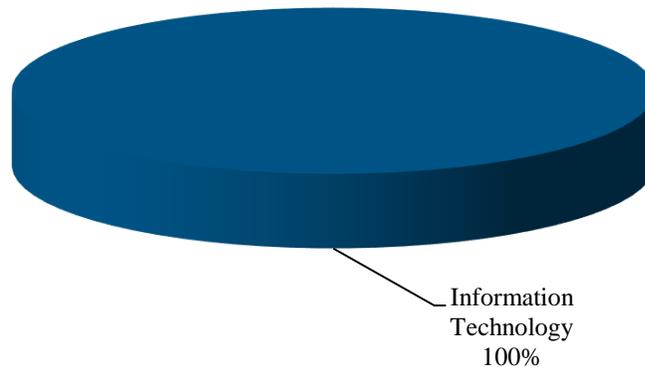


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INFORMATION TECHNOLOGY

2023 Department Overview



	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Information Technology	7,534,309	12,718,852	12,286,253	10,568,773
TOTAL:	\$ 7,534,309	\$ 12,718,852	\$ 12,286,253	\$ 10,568,773

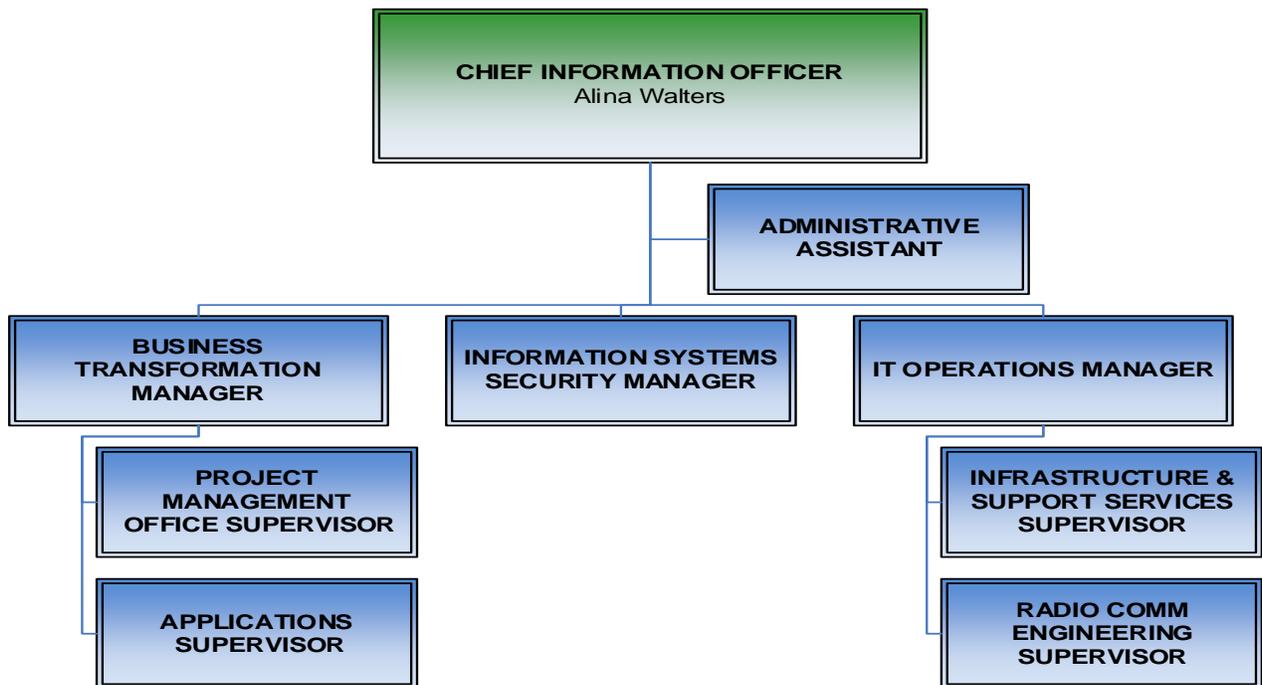
Percent to all funds	3.93%	5.37%	4.98%	3.88%
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INFORMATION TECHNOLOGY

(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 solution.

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.

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, human resources, and planning, permitting and inspection management.



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

- ◆ **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.

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.

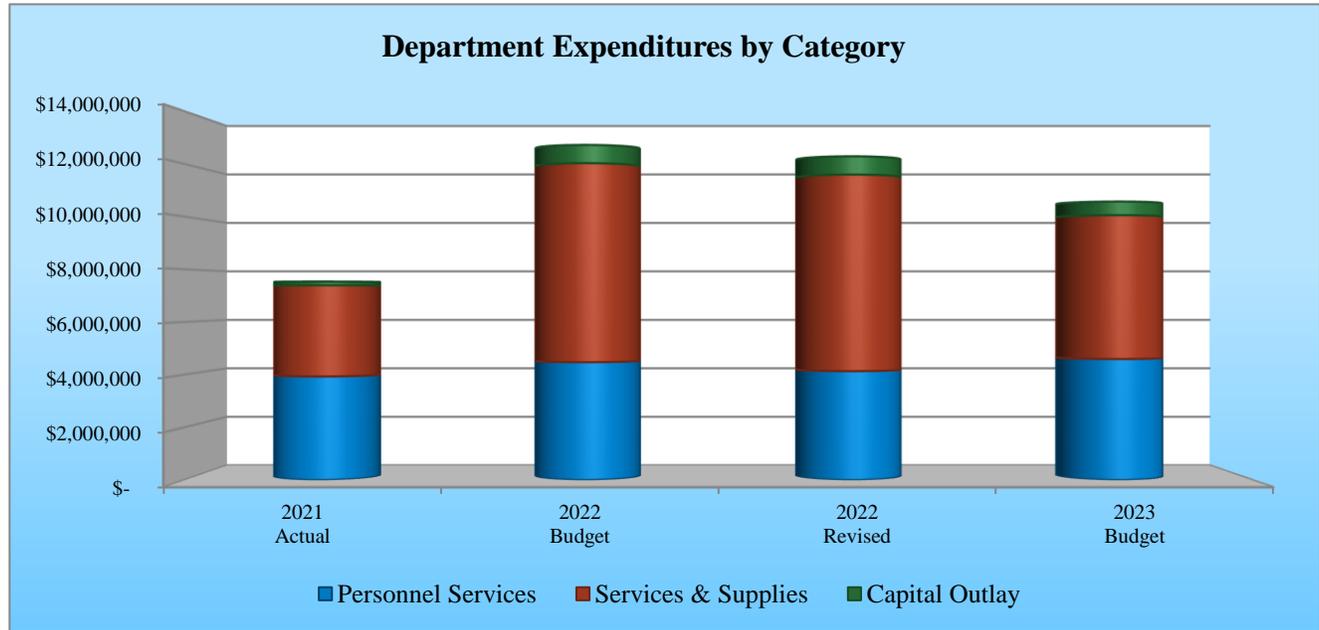
Expectation: Implement modern technologies and best practices that manage the effectiveness of the City's IT infrastructure in support of dynamic operational objectives.

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.



Department Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 3,928,271	\$ 4,470,770	\$ 4,131,794	\$ 4,591,665
Services & Supplies	3,463,241	7,555,082	7,461,459	5,460,908
Capital Outlay	142,797	693,000	693,000	516,200
TOTAL:	\$ 7,534,309	\$ 12,718,852	\$ 12,286,253	\$ 10,568,773



Department Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 7,331,143	\$ 7,246,046	\$ 6,963,447	\$ 7,604,573
Equipment Replacement Fund	203,166	5,472,806	5,322,806	2,964,200
TOTAL:	\$ 7,534,309	\$ 12,718,852	\$ 12,286,253	\$ 10,568,773



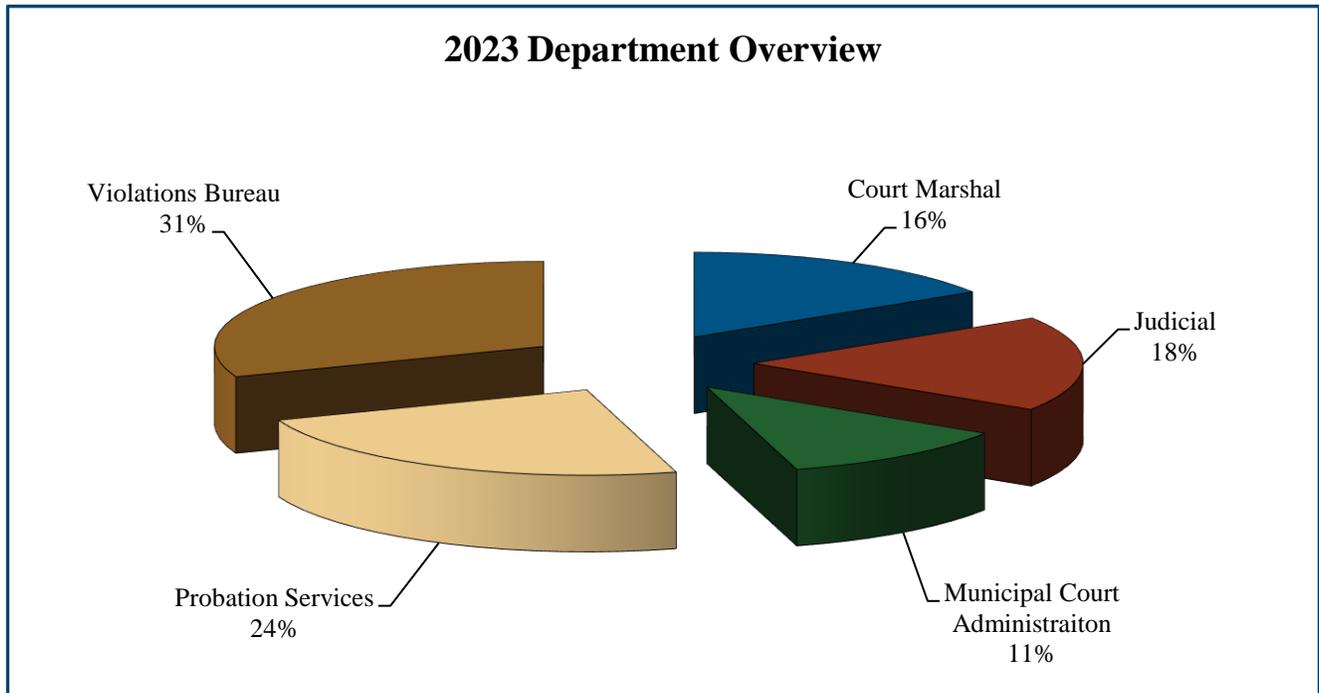
Full-Time Positions

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

	2021 Revised	2022 Budget	2022 Revised	2023 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	-	-
Business Solutions Partner	-	-	3.00	3.00
Business Transformation Mgr	1.00	1.00	-	1.00
Communications Systems Tech	1.00	1.00	1.00	1.00
ERP Support Analyst	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00
Information Security Officer	1.00	1.00	1.00	1.00
IT Supervisor	3.00	3.00	3.00	3.00
Lead Technology Support Partner	-	-	-	1.00
Operations Manager	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	-	-
Radio Communications Eng Supv	1.00	1.00	1.00	1.00
Radio Communications Engineer	2.00	2.00	1.00	1.00
Service Desk Agent	3.00	3.00	-	-
Service Desk Analyst	1.00	2.00	1.00	-
Service Desk Supervisor	1.00	1.00	1.00	-
Service Desk Technician	1.00	1.00	-	-
Software Engineer	2.00	2.00	1.00	-
Sr Bus Relationship Mgr/Analyst	2.00	2.00	-	-
Sr Database Admin	1.00	1.00	1.00	-
Sr Network Engineer	-	-	1.00	1.00
Sr Business Solutions Partner	-	-	1.00	1.00
Sr Project Manager	1.00	1.00	-	-
Sr Software Engineer	3.00	3.00	3.00	4.00
Sr. System Engineer	-	-	-	1.00
System Engineer	1.00	1.00	1.00	1.00
Telecommunications Engineer	1.00	1.00	1.00	1.00
Technology Support Partner II	-	-	3.00	3.00
TOTAL:	33.00	34.00	29.00	29.00
Part-Time Hours	-	-	520	520
Total Full-Time and Part-Time Positions Stated as FTE	33.00	33.00	29.25	29.25



MUNICIPAL COURT



	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Court Marshal	644,625	686,398	656,368	838,716
Judicial	633,808	679,630	791,131	943,707
Municipal Court Administration	381,762	398,342	443,785	601,611
Probation Services	879,644	876,240	1,184,846	1,230,765
Violations Bureau	1,255,535	1,394,481	1,336,767	1,610,264
TOTAL:	\$ 3,795,375	\$ 4,035,089	\$ 4,412,897	\$ 5,225,062

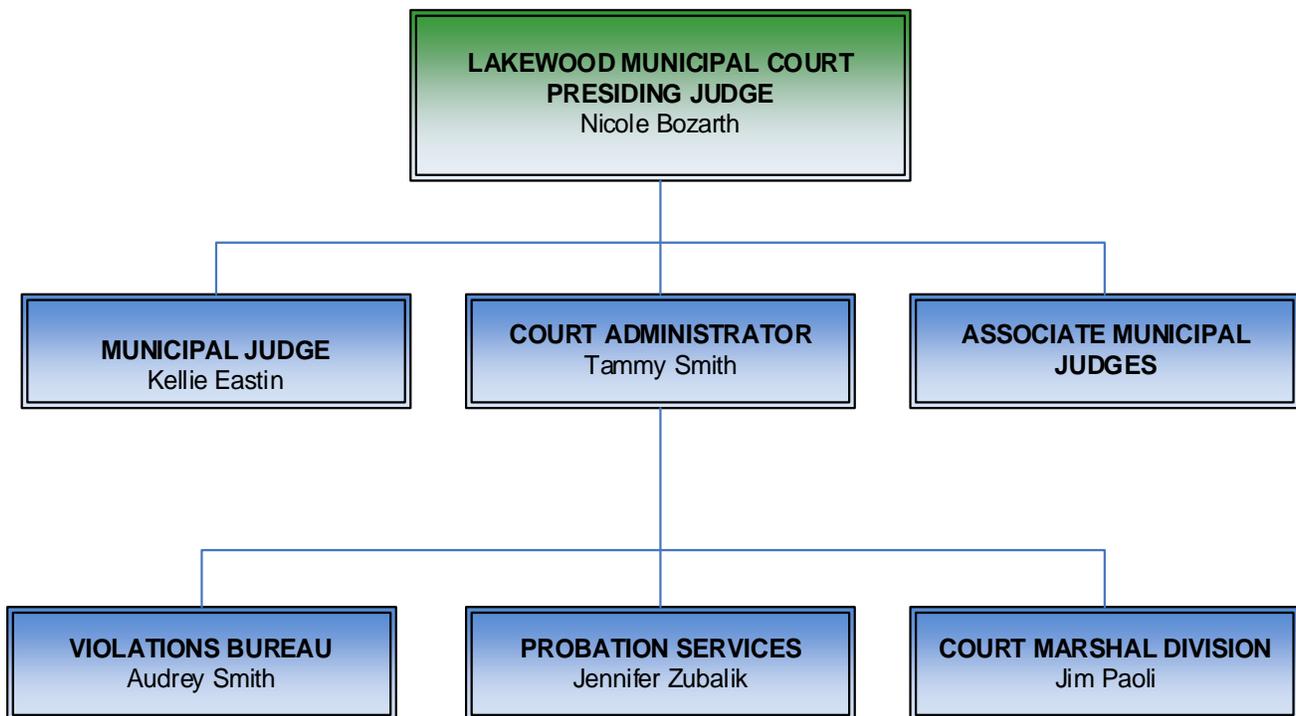
Percent to all funds	1.98%	1.70%	1.79%	1.92%
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MUNICIPAL COURT

(303) 987-7400

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





Department: Municipal Court

Mission Statement: The mission of the Municipal Court is to seek justice and inspire public trust while providing fair and appropriate resolutions of Municipal Code violations in an efficient, knowledgeable, and respectful manner committed to community and victim safety, offender accountability, and the promotion of sound behavior.

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

❖ **SAFE COMMUNITY**

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

Activity: Ensure defendants who meet indigency guidelines, where jail is a possible sentence, are afforded the opportunity of no-cost representation.

Expectation: Legal defense is provided in compliance with applicable rules and laws.

Result-Benefit: The Municipal Court reviews applications for representation by a Public Defender and either denies or grants such in accordance with legal requirements. The number of requests granted, and requests denied do not equal the total requested for public defender because of withdrawn requests as well as reappointments of the public defender.

❖ **FISCAL RESPONSIBILITY**

◆ **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.

❖ **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.**

Activity: Performance of each division, docket scheduling, staffing needs, and the budget process are managed and monitored to ensure efficient operation of the Municipal Court.

Expectation: Quality services, personnel, and equipment are maintained for daily operations while meeting legal requirements and department goals.

Result-Benefit: New technology needs and business practices are kept up to date.

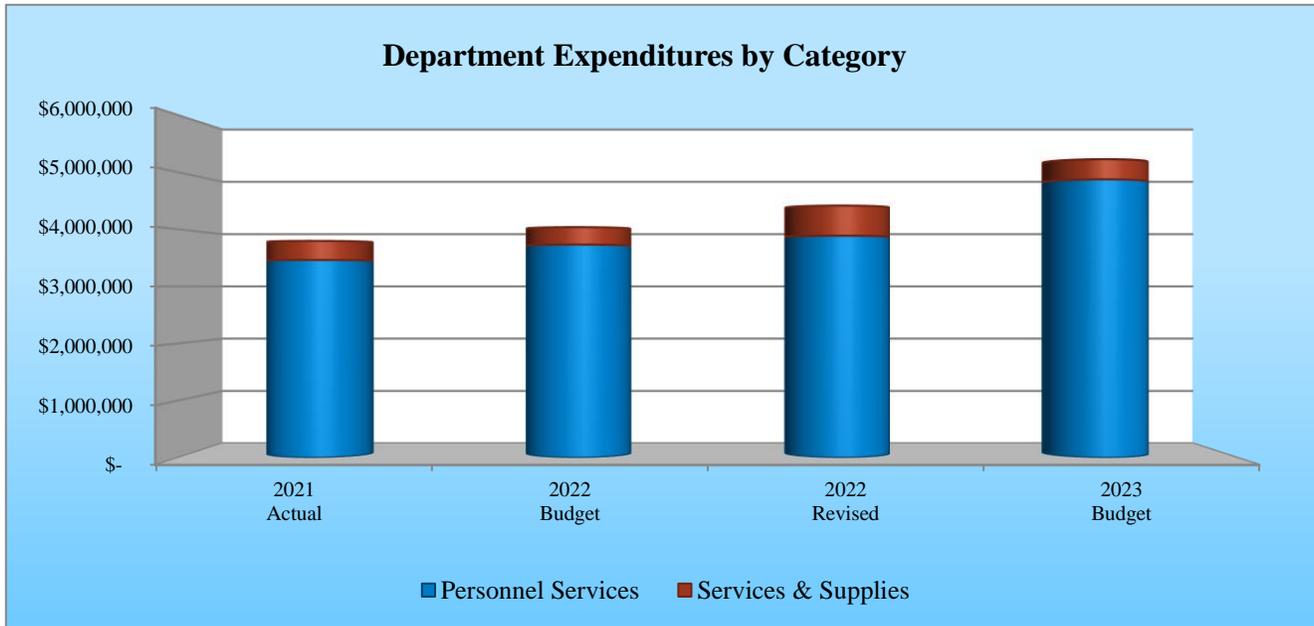
Judges receive bi-annual training as well as meet standards for continuing legal education requirements.

Staff receives regular training in order to comply with numerous legal requirements, policies, and procedures.



Department Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 3,462,145	\$ 3,730,637	\$ 3,887,343	\$ 4,873,372
Services & Supplies	333,229	304,452	525,554	351,690
TOTAL:	\$ 3,795,375	\$ 4,035,089	\$ 4,412,897	\$ 5,225,062



Department Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	3,769,097	4,035,089	4,211,504	5,225,062
Grants Fund	26,278	-	201,393	-
TOTAL:	\$ 3,795,375	\$ 4,035,089	\$ 4,412,897	\$ 5,225,062



Full-Time Positions

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

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Presiding Municipal Judge	1.00	1.00	2.00	2.00
Chief Court Marshal	1.00	1.00	1.00	1.00
Chief Probation Officer	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00
Court Marshal	4.00	4.00	3.00	4.00
Court Technician	5.00	5.00	6.00	5.00
Judicial Specialist	6.00	6.00	6.00	7.00
Lead Court Specialist	1.00	1.00	1.00	1.00
Municipal Judge	1.00	1.00	1.00	1.00
Probation Support Tech	1.80	1.80	1.80	1.00
Probation/Diversion Officer	3.80	3.80	3.80	4.00
Sr Court Marshal	1.00	1.00	1.00	1.00
Sr Probation/Diversion Officer	1.00	1.00	1.00	1.00
Violations Bureau Chief	1.00	1.00	1.00	1.00
Violations Bureau Supervisor	1.00	1.00	1.00	1.00
TOTAL:	29.60	29.60	29.60	32.00
Part-Time Hours	8,013	8,013	8,965	8,965
Total Full-Time and Part-Time Positions Stated as FTE	33.45	33.45	33.91	36.31



Program: Municipal Court Administration
Department: Municipal Court
Division: Administration

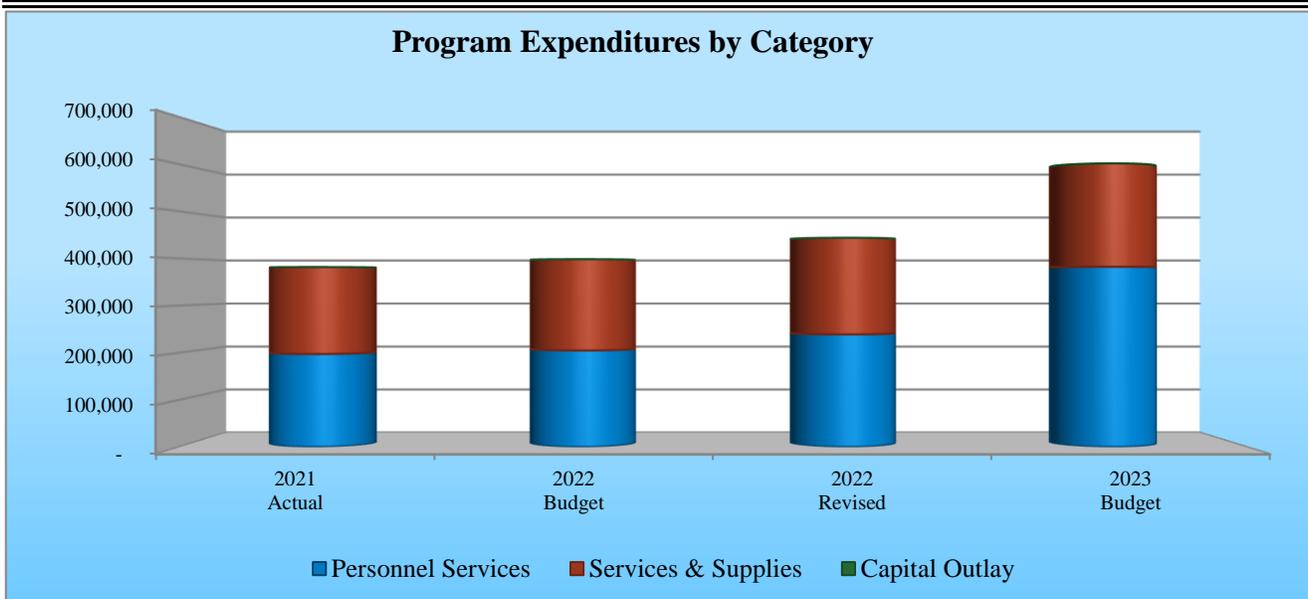
Purpose: The Administration Division provides management and leadership to the Municipal Court. This program is responsible for strategic planning, setting policy, organizing, staffing, budgeting, and monitoring all court programs. The three areas of concentration include personnel, fiscal, and liaison matters.

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.

	Performance Measure			
	2019 Actual	2020 Actual	201 Actual	2022 Budget
Requests for Counsel	658	544	1,060	892
Denied Public Defender	48	26	61	46
Granted Public Defender	610	518	999	846

Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	197,168	204,714	238,845	382,421
Services & Supplies	184,595	193,628	204,940	219,190
Capital Outlay	-	-	-	-
TOTAL:	\$ 381,762	\$ 398,342	\$ 443,785	\$ 601,611





Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	381,762	398,342	443,785	601,611
TOTAL:	\$ 381,762	\$ 398,342	\$ 443,785	\$ 601,611



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 an as needed basis.

The court marshals provide essential services to the municipal court. The marshals are responsible for the security and safety of employees and people who have business in the court. Marshals arrive before the court opens and conduct a thorough search for weapons and contraband of the public area in the Public Safety Building. The operation of the magnetometer and the x-ray machine requires two marshals to properly and safely screen people as they enter the building for court or police business. On a daily average, the marshals screen 70-100 people entering the building.

Court marshals are also responsible for transporting defendants from jails within the six- county metro area directly to court, or to the Jefferson County Jail to reduce the number of defendants being lodged at jail, the marshals have transported defendants to court, where they are brought before a judge and then released. Until the jail opens back up, transports are on hold.

Marshals are needed to respond to panic alarms in the courtrooms, violations bureau, probation, and the prosecutor’s office when a confrontational situation exists between court staff and people in court. All marshals are trained in crisis intervention training (CIT) to more effectively respond and resolve the growing number of these incidents with profane or confrontational people.

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 thermal camera system and to check for symptoms. Marshals are also responsible for insuring that social distancing is maintained throughout the courtrooms and waiting areas.

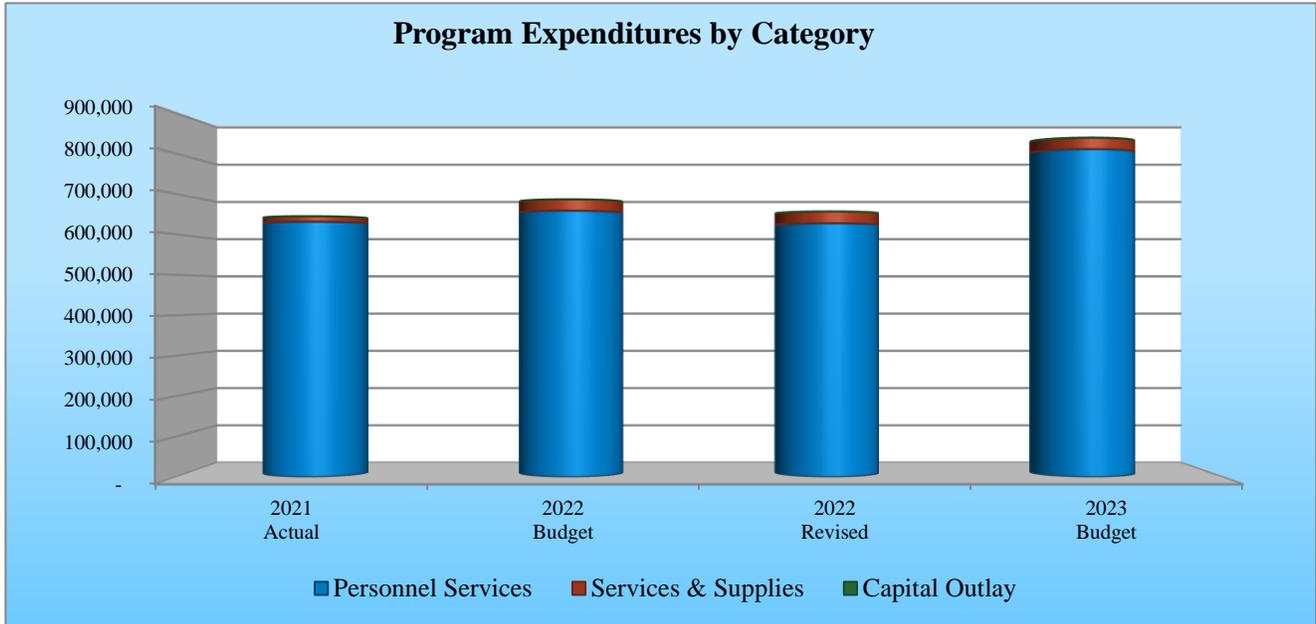
Performance Measure

	2019	2020	2021	2022
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Video Arraignments	3,667	2,148	3,381	2,836



Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	631,177	658,174	627,251	810,492
Services & Supplies	13,448	28,224	29,118	28,224
Capital Outlay	-	-	-	-
TOTAL:	\$ 644,625	\$ 686,398	\$ 656,368	\$ 838,716



Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	644,625	686,398	656,368	838,716
TOTAL:	\$ 644,625	\$ 686,398	\$ 656,368	\$ 838,716



Program: Judicial
Department: Municipal Court
Division: Judicial

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

The Judicial Division is committed to excellence in providing fair, impartial, and timely resolutions to all persons charged with municipal code violations in an atmosphere of respect for the public.

The Court maintains a high standard of legal expertise to protect the constitutional rights of offenders, the rights of victims, and to provide focused interventions individually designed to promote healthy behavior and reduce criminal activity. The Court has 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.

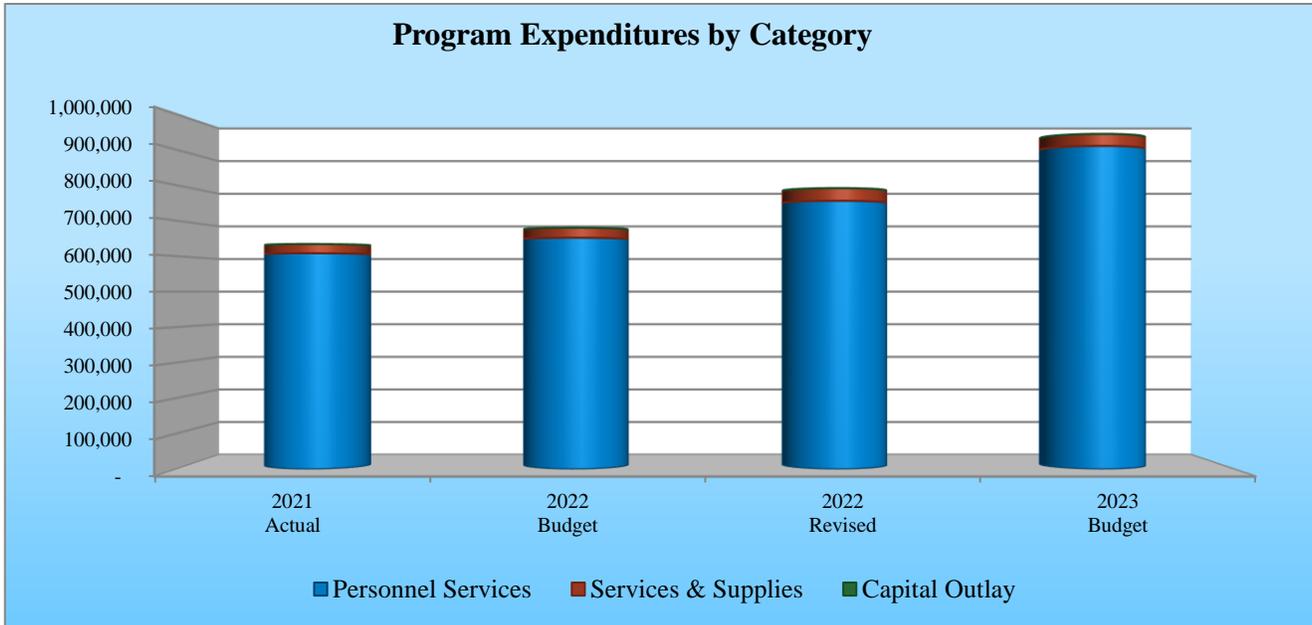
Performance Measures

	2019	2020	2021	2022
	Actual	Actual	Actual	Budget
Arraignments Scheduled	10,984	9,344	6,837	5,242
Arraignments Held	6,641	2,605	3,226	2,594
Trials to Court Scheduled	616	565	497	350
Trials to Court Held	34	51	49	56
Jury Trials Scheduled	158	215	199	176
Jury Trials Held	14	8	6	10
Reached Disposition at Trial	319	244	258	218
Prisoner / Video Hearings	3,667	2,148	3,381	2,836
Bond Returns / Failure to Appear Hearings Scheduled	4,824	3,404	3,928	2,724
Bond Returns / Failure to Appear Hearings Held	1,383	1,101	2,147	1,616
Pre-trials / Disposition Hearings Scheduled	1,578	1,318	1,342	1076
Pre-trials / Disposition Hearings Held	672	789	1074	906
Probation Related Cases Scheduled	2,020	1,033	769	1,010
Probation Related Cases Held	899	393	590	806
Initial Public Defender Hearings Scheduled	1,599	1,180	1,654	1,236
Initial Public Defender Hearings Held	1,589	1,172	1,636	1,216
Other Hearings Scheduled	5,325	5,188	5,811	4,938
Other Hearings Held	405	549	1,139	1,048
Court Cases Closed	n/a	7,364	11,460	8,408



Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	607,861	651,630	755,584	910,031
Services & Supplies	25,947	28,000	35,547	33,676
Capital Outlay	-	-	-	-
TOTAL:	\$ 633,808	\$ 679,630	\$ 791,131	\$ 943,707



Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	633,808	679,630	791,131	943,707
TOTAL:	\$ 633,808	\$ 679,630	\$ 791,131	\$ 943,707



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

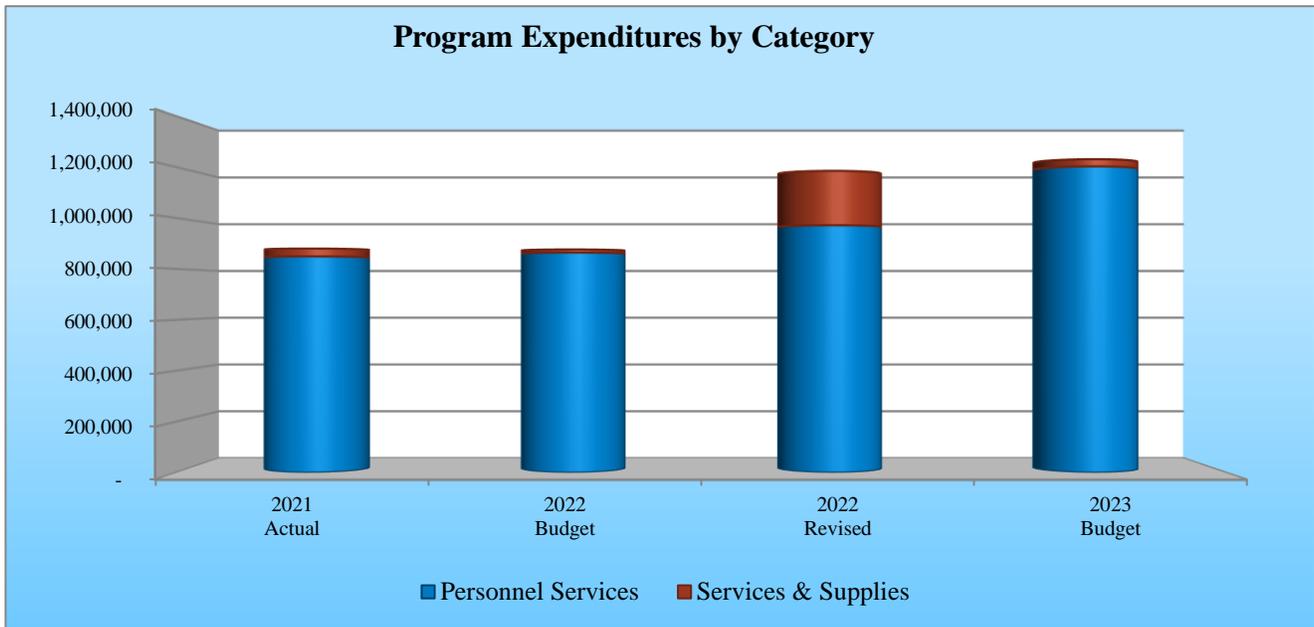
Purpose: The Probation Division supervises both juvenile and adult offenders. The Probation Officers assess each case, makes individualized sentencing recommendations to the Court, refer defendants to classes or counseling and monitor the progress of the defendant for the determined amount of time. The Probation Division manages all supervised Deferred Judgment, Probation and Work Program cases. The division offers a variety of programs for juvenile and adult offenders; these programs include, Teen Court, Lakewood Early Action Program (LEAP), Lakewood Municipal Court Veterans Process (LMCVP), Reduced Intervention for Teen Empowerment (RITE), Community Adult Resources and Education (CARE) program and the Youth Educational Team (YET) program.

The Probation Division continues to collaborate with other agencies to improve services in addition to offering programs to promote social skills and connect defendants with resources. At the end of 2021, the Probation Division purchased training and the rights for a new juvenile risk assessment through the University of Cincinnati called the Ohio Youth Risk Assessment (OYAS). The division has trained all of the Probation Officers, Chief Probation Officer, Municipal Judges and Municipal Prosecutors as of May 2022 to ensure a smooth implementation of this new tool. Probation continues to conduct Pre-Sentence Investigation and monthly report-in appointments with probationers through 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 Youth Educational Team (YET) program, Community Adult Resource and Education (CARE) program and Teen Court have successfully re-started in 2021 with the assistance of the Zoom virtual platform. Based on the division's success with The Municipal Opioid Streamline to Treatment (MOST) program, a new grant proposal was drafted to receive continued funding for all aspects of court-ordered treatment services for adult offenders. The grant proposal was approved and the division will be awarded \$199,996 through the Department of Justice to fund services for adult offenders through the Municipal Opportunity to Secure & Sustain Treatment (MOSST) program. This grant will also providing funding to purchase the training and rights to an adult risk assessment tool through the University of Cincinnati called the Ohio Risk Assessment System-Municipal Assessment Tool (ORAS-MAT).



Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	849,079	864,014	971,270	1,202,539
Services & Supplies	30,565	12,226	213,576	28,226
TOTAL:	\$ 879,644	\$ 876,240	\$ 1,184,846	\$ 1,230,765



Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	853,366	876,240	983,453	1,230,765
Grants Fund	26,278	-	201,393	-
TOTAL:	\$ 879,644	\$ 876,240	\$ 1,184,846	\$ 1,230,765



Program: Violations Bureau
Department: Municipal Court
Division: Violations Bureau

Purpose: The Violations Bureau Division processes all cases filed in the Municipal Court. Responsibilities include records management and retrieval; fine, fee and restitution notification; collection and distribution; case settings and case management; maintenance and management of an active jury pool; reporting to Department of Motor Vehicles (DMV), Colorado Crime Information Center (CCIC), Juvenile Information System (JIS), and other applicable agencies; and adhering to numerous policies and legal requirements internally and externally.

The Violations Bureau Division is responsible for responding to records requests from the public, background companies, and other governmental agencies. The Division is responsible for seeing that every citizen receives a prompt response to an open records request.

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

The Division continues to pursue collections through Integral Recoveries on unpaid cases. Integral Recoveries demonstrates a great deal of efficiency in monitoring and collecting on past due accounts.

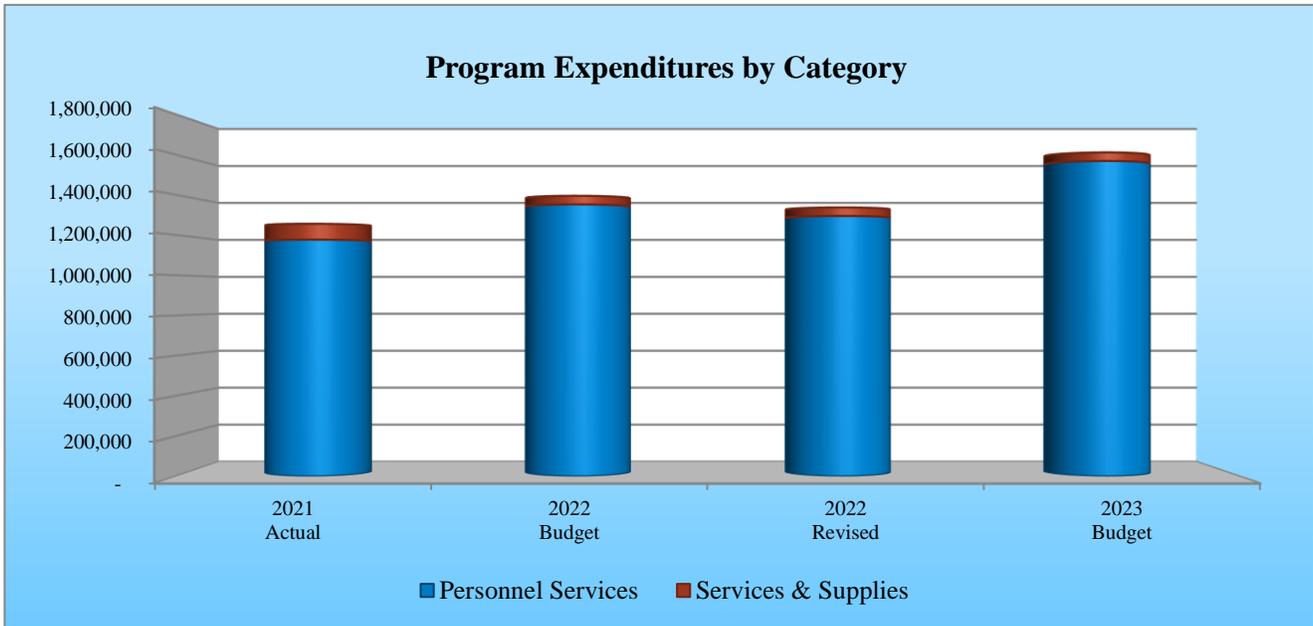
Performance Measures

	2019	2020	2021	2022
	Actual	Actual	Actual	Budget
Jurors Subpoenaed	5,626	5,032	4,628	6,651
Financial Transactions	19,230	15,214	16,440	12,416
Bonds Posted	2,256	1,623	1,755	930
Records Provided	434	270	164	230
External Interpreters	726	641	777	898
Juvenile Information Records	803	288	326	444
Driving Histories Requested from	8,569	6,437	7,396	4,596
Convictions Reported to Department of Motor Vehicle	7,916	6,482	7,170	4,568
Cases Closed Without an Appearance	7,319	10,752	11,460	9,216



Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	1,176,860	1,352,107	1,294,393	1,567,890
Services & Supplies	78,675	42,374	42,374	42,374
TOTAL:	\$ 1,255,535	\$ 1,394,481	\$ 1,336,767	\$ 1,610,264



Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 1,255,535	\$ 1,394,481	\$ 1,336,767	\$ 1,610,264
TOTAL:	\$ 1,255,535	\$ 1,394,481	\$ 1,336,767	\$ 1,610,264

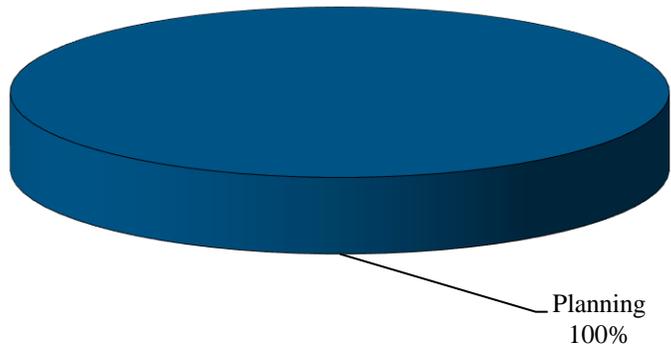


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PLANNING

2023 Department Overview



	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Planning	3,563,487	6,241,529	8,749,375	11,483,522
TOTAL:	\$ 3,563,487	\$ 6,241,529	\$ 8,749,375	\$ 11,483,522

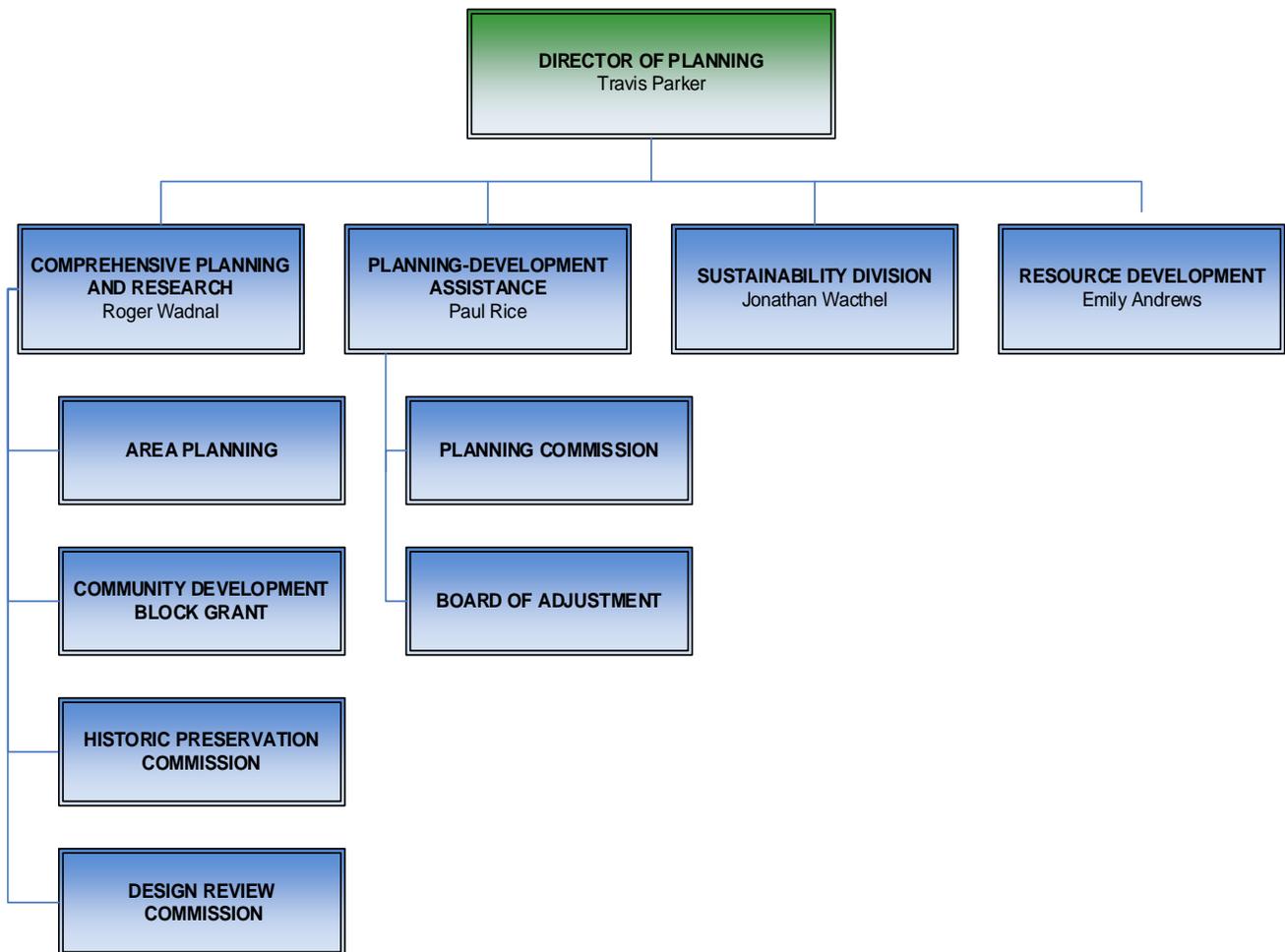
Percent to all funds	1.86%	2.63%	3.55%	4.22%
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PLANNING

(303) 987-7900

www.lakewood.org/Government/Departments/Planning





Department: Planning

Mission Statement: Provide a structure for orderly land development and redevelopment and provide strategic sustainability planning that will ensure the continued social and economic well-being of our community.

Purpose: The Planning Department develops and implements plans & programs to improve the quality of life for Lakewood citizens; improve resource efficiency; preserve & enhance environmental attributes; and strengthen and broaden the economic base of the City. The Planning Department also guides land development projects by reviewing all proposals against the vision outlined in the Comprehensive Plan; enforcing the development standards established by the Zoning Ordinance, Subdivision Ordinance, and City policies; and coordinating interdepartmental involvement. The Department is responsible for developing and implementing the Lakewood Comprehensive Plan and Sustainability Plan. The Resource Development Division of the Planning Department oversees the coordination, research and procurement of alternative funding sources in support of City of Lakewood programming such as grants & sponsorships.

In addition to carrying out the responsibility for implementing the Comprehensive Plan, the Planning Department will continue to implement programs and projects that contribute to the City's overall sustainability goals. Planning will undertake efforts to implement the Comprehensive Plan and the City's first Strategic Sustainability Plan. Planning will also continue to work with 40 West Arts, the Lakewood West Colfax BID, and other partners in the community to sustain and enhance the 40W ArtLine. Another priority of the Planning Department for 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.

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.

❖ **OPEN AND HONEST COMMUNICATION**

◆ **GOAL: Encourage cultural diversity and development through public awareness and participation**

Activity: The Planning Department ensures the appropriate involvement of individual neighbors, registered neighborhood groups, and other external agencies and stakeholders during review of development projects, comprehensive planning efforts, and sustainability planning and project implementation.

Expectation: Input from neighbors, neighborhood groups, and others is considered and applicants work with neighbors, neighborhood groups, and other external agencies to resolve issues. Expertise and insight from residents and stakeholders helps inform sustainability program implementation and outreach.



Core Community Values / Department Goals / Program Activities

Result-Benefit: Potential issues with land development and plans are identified early and resolved. Active participation in projects and policy development will ensure successful implementation of Sustainability Plan goals.

❖ 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.

❖ QUALITY ECONOMIC DEVELOPMENT

- ◆ **GOAL: Create and implement revitalization strategies**

Activity: The Department works closely with Economic Development, the Lakewood Reinvestment Authority (LRA), established business associations, property owners, and neighborhood organizations to develop and implement revitalization strategies.

Expectation: Comprehensive Plan is implemented for identified growth areas.

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

❖ QUALITY LIVING ENVIRONMENT

- ◆ **GOAL: Promote high-quality design in new development, infill, and redevelopment projects**

Activity: Staff ensures that land development projects support the intent of the Comprehensive Plan and applicable ordinances, regulations, and guidance documents.

Expectation: High-quality development is encouraged by:

- ◆ Developing design guidelines for growth areas in Lakewood.
- ◆ 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.



Core Community Values / Department Goals / Program Activities

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

Planning Cases Received	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Allocations	8	45	82	100
Preplanning	75	67	88	97
Rezoning & Modifications	2	2	3	2
Final Site Plans	29	25	25	25
Subdivision Applications	30	23	26	30
Annexations	0	0	1	1
Variances	11	0	3	3
Other Cases	62	34	118	95
TOTAL	217	196	346	353

❖ **COMMUNITY SUSTAINABILITY**

◆ **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.

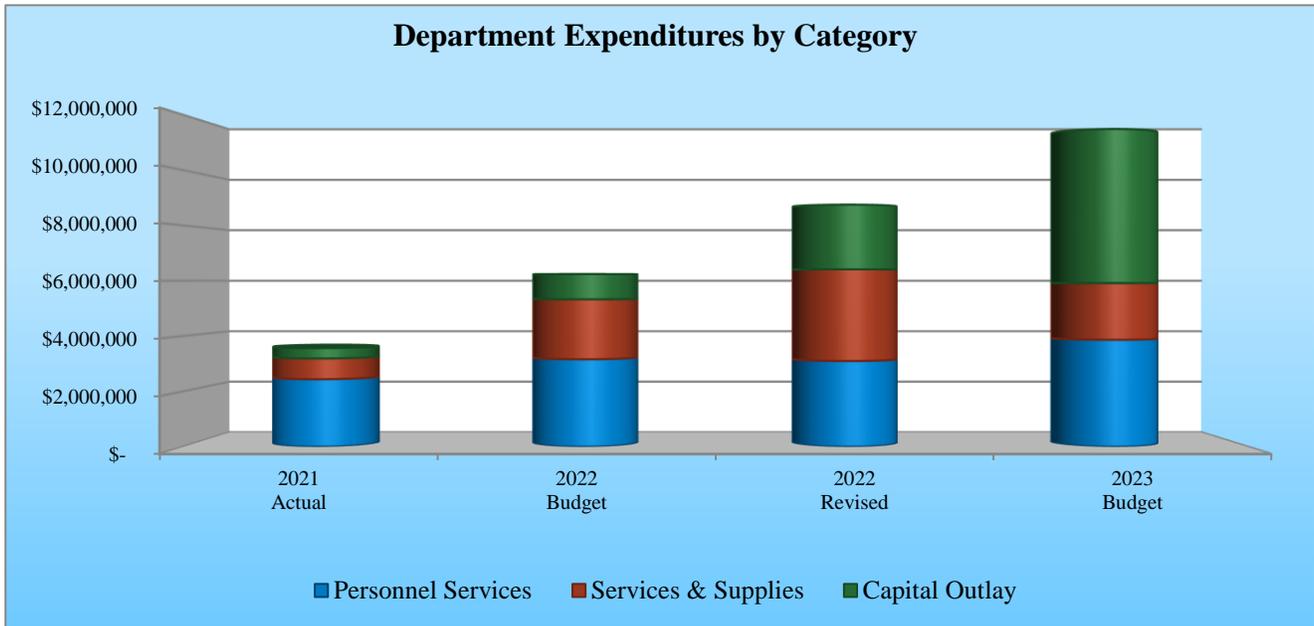
Expectation: Publication of the Sustainability Plan Annual Report to track and report progress towards achieving adopted goals. Tracking and reporting to City Council on progress towards implementation of the Comprehensive Plan Action Steps.

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.



Department Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 2,437,255	\$ 3,158,020	\$ 3,095,412	\$ 3,863,020
Services & Supplies	751,300	2,168,509	3,315,607	2,050,503
Capital Outlay	374,932	915,000	2,338,355	5,570,000
TOTAL:	\$ 3,563,487	\$ 6,241,529	\$ 8,749,375	\$ 11,483,522



Department Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 2,411,702	\$ 3,874,576	\$ 4,219,220	\$ 6,407,046
Grants Fund	990,962	2,293,953	4,415,351	4,994,877
Capital Improvement Fund	160,823	73,000	114,804	81,599
TOTAL:	\$ 3,563,487	\$ 6,241,529	\$ 8,749,375	\$ 11,483,522



Full-Time Positions

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

	2021 Revised	2022 Budget	2022 Revised	2023 Budget
Director of Planning	1.00	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00	2.00
Business Specialist III	1.00	1.00	1.00	1.00
Community Events Coordinator	-	1.00	1.00	1.00
Homeless Coordinator	-	-	1.00	1.00
Neighborhood Support Team Coordinator	-	-	-	1.00
Planner	4.00	4.00	4.00	3.00
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	2.00
Resource Development Supv	1.00	1.00	1.00	1.00
Right-Of-Way Agent	1.00	1.00	1.00	1.00
Right-Of-Way Technician I	1.00	1.00	1.00	1.00
Sr Planner	1.00	1.00	1.00	2.00
Sr Resource Devel Spec	2.00	2.00	2.00	1.00
Sr Resource Devel Spec-Provisi	-	-	-	1.00
Sr Sustainability Planner	2.00	2.00	2.00	2.00
TOTAL:	22.00	23.00	24.00	25.00
Part-Time Hours	4,655	4,655	4,346	4,346
Total Full-Time and Part-Time Positions Stated as FTE	24.24	25.24	26.09	27.09
Planning Commissioners*	7.00	7.00	7.00	7.00

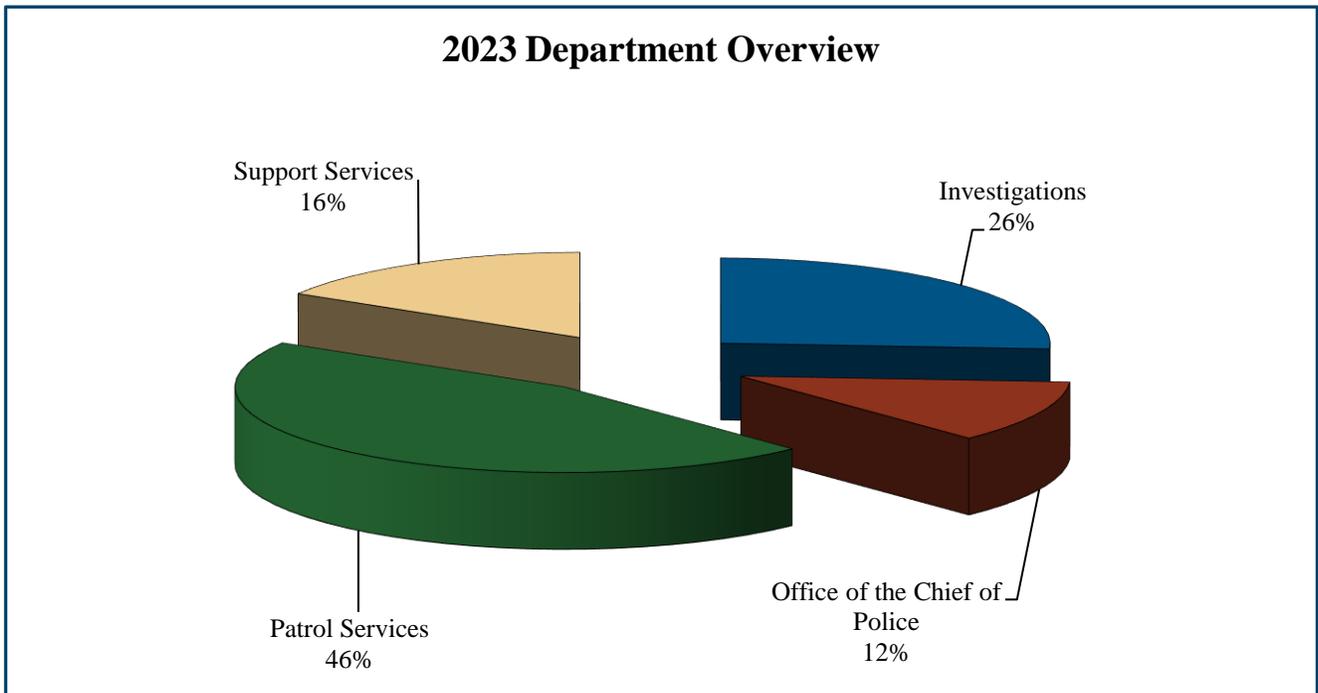
*Not included in Citywide staffing counts



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POLICE



	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Investigations	14,609,359	16,191,215	15,947,438	16,967,379
Office of the Chief of Police	4,334,292	6,641,169	6,568,116	7,682,876
Patrol Services	28,234,114	28,346,765	26,693,152	29,779,355
Support Services	9,101,210	9,927,438	9,649,693	10,654,782
TOTAL:	\$ 56,278,975	\$ 61,106,587	\$ 58,858,399	\$ 65,084,392

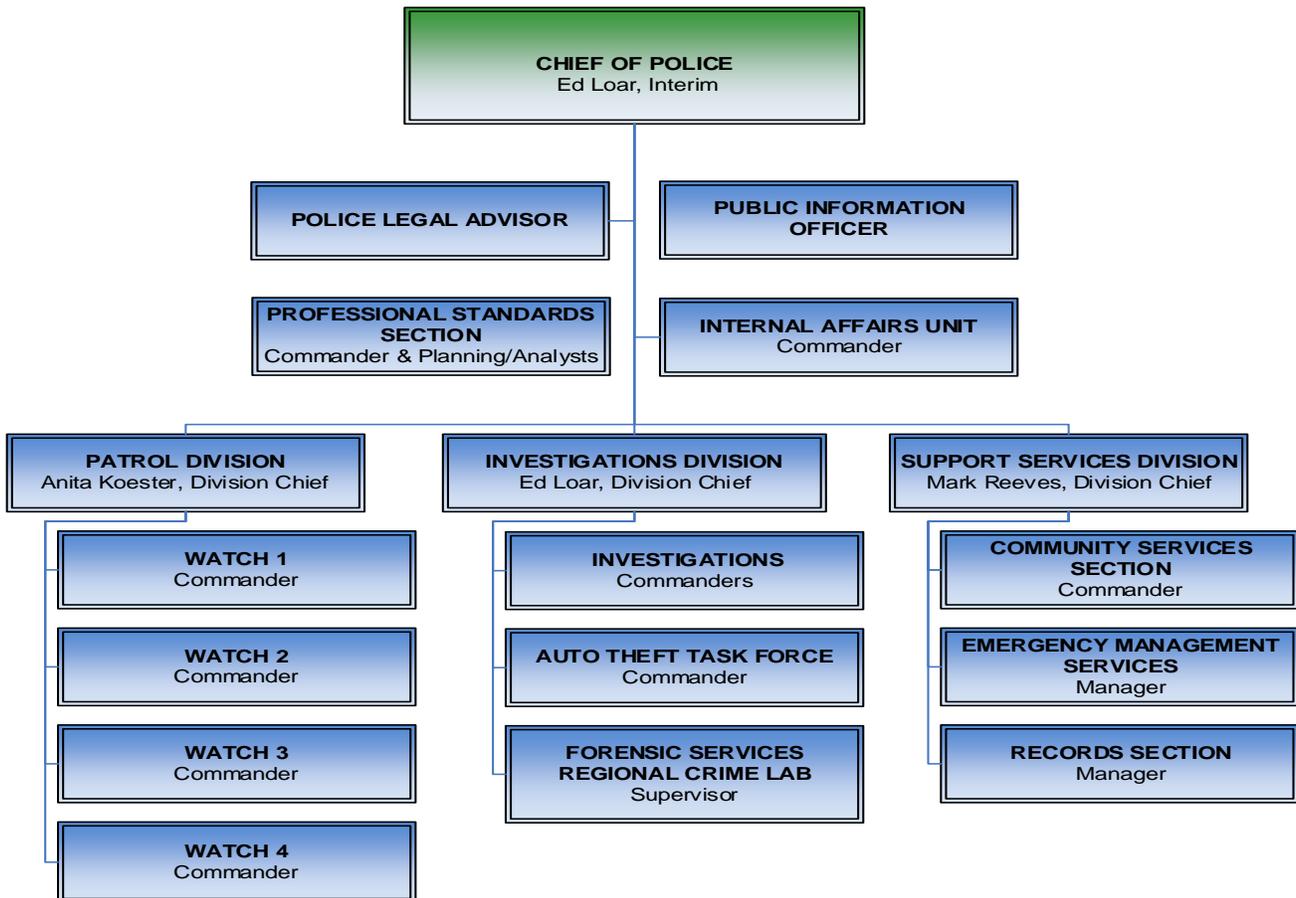
Percent to all funds	28.94%	25.79%	23.75%	24.19%
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POLICE DEPARTMENT

(303) 987-7150

www.lakewood.org/Government/Departments/Police





Department: Police

Mission Statement: The men and women of the Lakewood Police Department will protect and serve with integrity, intelligence, and initiative. Working with our community, we will bring to justice those who commit crime and cause disorder in our City.

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

❖ **SAFE COMMUNITY**

◆ **GOAL: Preserve a safe and peaceful community.**

Activity: The Patrol Division will provide efficient and professional law enforcement responses to citizen's requests for emergency and non-emergency incidents at the highest possible level of service.

Expectation: Agents provide professional and timely law enforcement services when responding to calls for service. This level of service will be maintained by encouraging citizens to use alternative reporting options for non-emergency incidents, to include on-line traffic accident reporting. Use of these options will continue to allow for immediate response to emergency calls.

Result-Benefit: The Patrol Division provides efficient responses to all calls for service expressed by an average response time.

Calls for Service

	2020	2021	2022	2023
	Actual	Actual	Revised	Projected
Citizen Generated	74,896	79,645	77,000	77,000
Officer Generated	60,102	57,059	59,000	59,000

◆ **GOAL: Enhance the public's perception of safety.**

Activity: The training, recruitment, promotional, and internal affairs processes are administered by the Professional Standards Section.

Expectation: Staff works with the Human Resources Department and uses the Police Recruitment Team to recruit and hire qualified police employees who are representative of the Lakewood's diversity. Hiring standards and practices are reviewed and revised as necessary.

Prompt completion of internal affairs cases within the established time frames helps to assure employees of the appropriate and timely conclusion of investigations and responses to citizen inquiries. Through a Performance Audit System, the department ensures that employee performance issues are identified and dealt with in an efficient manner.

Providing in-service training for sworn and civilian personnel ensures that employees are current and proficient in all areas mandated by law.

◆ **GOAL: Provide the highest possible level of customer service to the citizens of Lakewood.**

Activity: Community Development Block Grant (CDBG) funds are utilized in low-and moderate-income areas.

Expectation: A code enforcement officer is assigned to address code enforcement issues that arise in the CDBG areas.



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

Result-Benefit: Neighborhood issues are reduced by providing necessary funds to those in need with owner occupied properties, in the identified CDBG Neighborhood area.

❖ OPEN AND HONEST COMMUNICATION

◆ GOAL: Provide open communication and valuable information to the citizens of Lakewood .

Activity: Opportunities to inform the community about police services and operations are generated by the Office of the Chief of Police, along with encouraging and enhancing collaborative relationships with City departments, government resources, and the community.

Expectation: The Office of the Chief of Police strives to continue with Sector-Based Policing. Management Staff researches and develops an efficiency resource management model to enhance service delivery. The Police Department is committed to responding to the needs of the community by establishing a close working relationship with the various interest groups that exist. This will be accomplished through a Speakers Bureau and various media outlets to include social media, active participation with business and neighborhood associations as well as with development and implementation of the City's Comprehensive Plan.

❖ PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE

◆ GOAL: Improve organizational effectiveness and efficiency.

Activity: Areas of organizational development and improvement are continually evaluated.

Expectation: Analysis of patrol deployment structures and delivery of services will be on-going.

Result-Benefit: An annual analysis of patrol personnel deployment will be conducted to ensure efficient scheduling. The study will include future economic development and growth factors. In response to the analysis results, the Patrol Division will maintain professionalism and increase efficiency when providing services to the community.

❖ QUALITY LIVING ENVIRONMENT

◆ GOAL: Respond to the quality of life issues impacting the citizens of Lakewood.

Activity: The Code Enforcement Unit enhances the appearance of Lakewood by protecting the value of property. Code Enforcement conserves the value of land use designation to protect property from adverse influences of adjacent property where differing zone districts abut.

Expectation: Overall appearance of identified properties within Lakewood improves through education and enforcement of the Municipal Code and Zoning Ordinance.

Result-Benefit: The Code Enforcement Unit annually responds to over 5,000 calls for service to address citizen concerns regarding property violations. Through education and enforcement, 98% of citizens comply to remove noted violations. These responses have a positive impact on neighborhoods by helping to provide an improved quality of life. It is anticipated this compliance rate will continue.



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

❖ COMMUNITY SUSTAINABILITY

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

Activity: The City of Lakewood embraces sustainability and wants to lead by example by maintaining and growing its award-winning programs and initiatives. The Police Department will work toward this target by identifying sustainability projects that are responsible and beneficial to the community and environment. The Employees' Committee for a Sustainable Lakewood is a cross-departmental committee that works to: increase the efficiency, coordination, and sustainability of City operations; establish educational and outreach programs; explore opportunities to enhance sustainability through municipal policy; and collect ideas that encourage sustainable choices and practices.

Expectation: The Police Department continues to support the Lakewood Employees' Committee for a Sustainable Lakewood through police membership and participation.

Result-Benefit: Each division will identify and implement practices that encourage sustainability to include elimination of paper resource materials, utilizing PowerDMS for testing at the academy and other forms of electronic records, and the continued exploration of the use of alternative fuel for vehicles in police operations.

General Comments

The Lakewood Police Department will continue to provide responsive services in partnership with the community utilizing a problem-solving approach. Crime reduction and community security will be the highest priority. Policing strategies and technologies have been and will continue to be implemented with these goals in mind. Employee satisfaction and involvement in decision-making continues to be a guiding principle.

The department continues to leverage partnerships and technologies to better serve its citizens, lower crime and provide a sense of security within its neighborhoods. Social media will be used for providing crime prevention information to citizens and as a crime investigation source. Opportunities for alternative funding sources will be explored for services and equipment to include the Jefferson County Emergency Communications Authority as well as local, state, and federal grants. In 2023, 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.

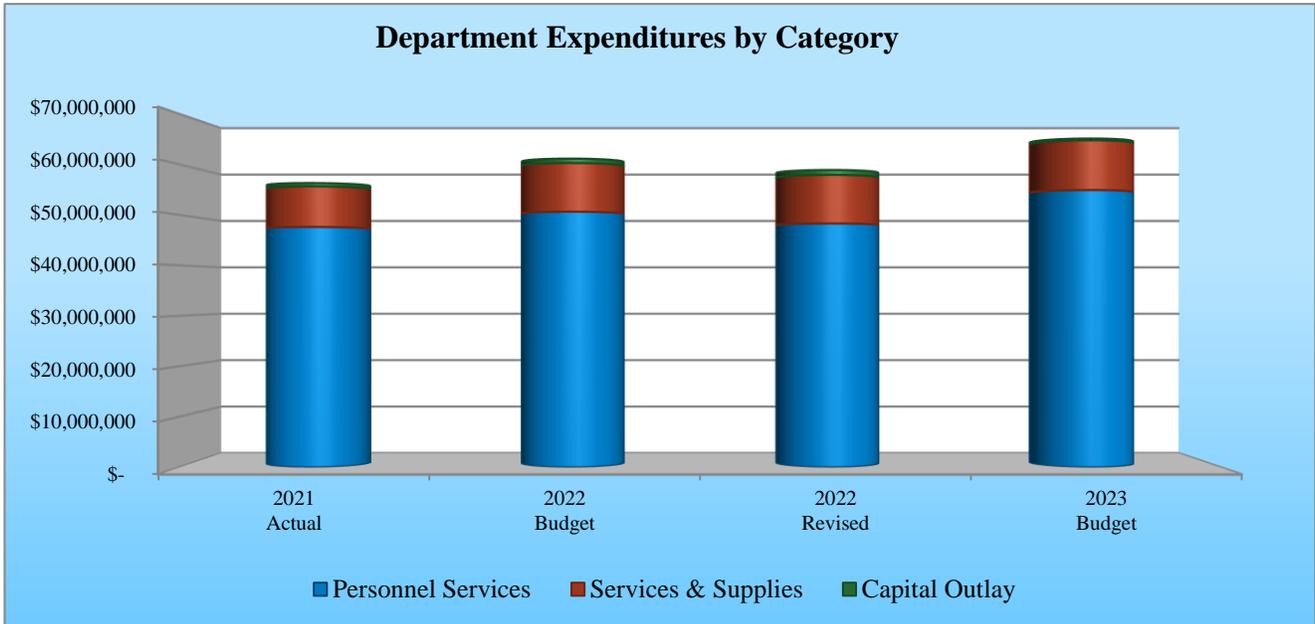
Lakewood Police Department will continue its commitment to exploring opportunities for resource sharing to include the continued support of the regional training academy, the Special Weapons And Tactics (SWAT) Team with Wheat Ridge, the county-wide regional crime lab, and the regional Records Management 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 2023 and beyond will include a focus in three areas: community safety through crime prevention and reduction, critical evaluation of any regionalization opportunities that are presented, and maintaining relationships with professional community partners. Focusing internal resources on crime hot spots and community issues will continue to be a top priority to include attention to graffiti, gang interdiction, and analysis of and response to crime patterns and trends.



Department Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 47,585,816	\$ 50,598,332	\$ 48,277,626	\$ 54,883,518
Services & Supplies	8,038,722	9,650,016	9,613,739	9,861,874
Capital Outlay	654,437	858,239	967,034	339,000
TOTAL:	\$ 56,278,975	\$ 61,106,587	\$ 58,858,399	\$ 65,084,392



Department Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	52,499,588	54,593,779	52,698,598	59,880,552
Grants Fund	2,922,914	4,757,266	4,324,559	3,276,028
Tabor Fund	856,473	1,755,541	1,835,242	1,927,812
TOTAL:	\$ 56,278,975	\$ 61,106,587	\$ 58,858,399	\$ 65,084,392



Full-Time Positions

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

	2021 Revised	2022 Budget	2022 Revised	2023 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	2.00	3.00
Animal Control Officer II	2.00	2.00	2.00	3.00
Animal Control Supervisor	1.00	1.00	1.00	1.00
Business Specialist II	3.00	3.00	3.00	2.00
Business Specialist III	4.00	4.00	4.00	3.00
Business Specialist IV	-	-	-	1.00
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	-	-
Crime Analyst I	2.00	2.00	1.00	1.00
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
Digital Forensics Analyst	-	-	-	1.00
Emergency Manager	1.00	1.00	1.00	1.00
Equip Serv Tech	2.00	2.00	2.00	1.00
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	2.00
Investigative Technician I	3.00	3.00	3.00	-
Investigative Technician II	7.00	7.00	7.00	10.00
Latent Print Examiner	3.00	3.00	3.00	3.00
LEAD Case Manager I	-	-	-	1.00
LEAD Case Manager II	-	-	-	1.00
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	227.00	227.00
Police Commander	10.00	10.00	10.00	10.00
Police Community Serv Officer	9.00	9.00	7.00	8.00
Police Computer Analyst	1.00	1.00	1.00	1.00
Police Digital Mgmt Tech	-	-	-	2.00
Police Division Chief	3.00	3.00	3.00	3.00
Police Equipment Technician	-	-	-	1.00
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	19.00	16.00	16.00



Full-Time Positions

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

	2021 Revised	2022 Budget	2022 Revised	2023 Budget
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
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	2.00	2.00
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	2.00
Victim Advocate	5.00	5.00	5.00	6.00
Victim Witness Assist Supv, Victim Witne	1.00	1.00	1.00	1.00
TOTAL:	396.00	397.00	384.00	392.00
Part-Time Hours	19,754	19,754	16,906	16,906
Total Full-Time and Part-Time Positions Stated as FTE	405.50	406.50	392.13	400.13
Police Agent Recruit	15.00	15.00	24.00	24.00



Program: Office of the Chief of Police

Department: Police

Division: Office of the Chief

Purpose: The Office of the Chief of Police is responsible for the overall performance of the various police functions such as patrol services, investigations, and support services that include records, community services, and emergency preparedness.

The office works closely with the City Manager's Office to ensure that the community's public safety needs are routinely met in an efficient and effective manner.

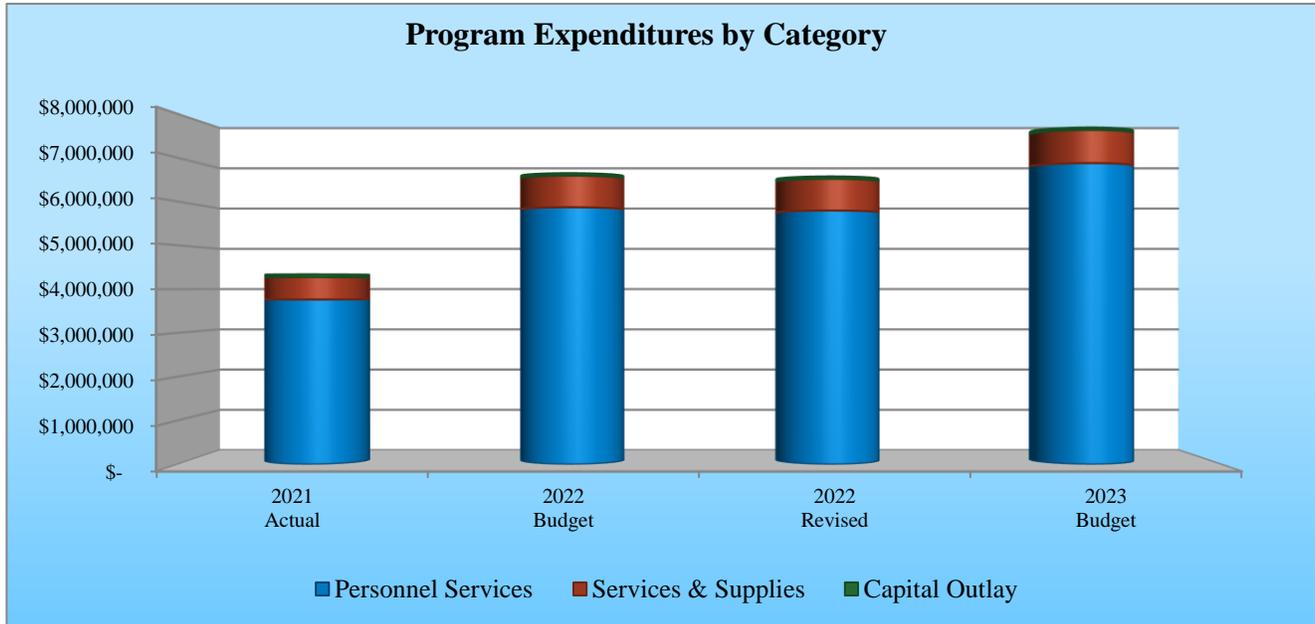
The Police Planning and Analysis Unit is responsible for coordinating the preparation of the department's annual budget, reporting of the department's grant and seizure funds, and providing research and planning assistance upon request by other department functions. This unit manages the department's accreditation process.

The Professional Standards Section oversees the Police Recruitment Team and works closely with the Human Resource Department (HR) in recruiting and selecting qualified police personnel who reflect our community's diversity and values. In addition, it administers the promotional processes in cooperation with HR. This section operates the Police Recruit Training Academy, conducts in-service training, manages the written directive system, processes employee commendations, and investigates complaints of misconduct against police employees.



Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 3,763,111	\$ 5,865,039	\$ 5,791,659	\$ 6,872,660
Services & Supplies	511,181	723,130	723,457	757,216
Capital Outlay	60,000	53,000	53,000	53,000
TOTAL:	\$ 4,334,292	\$ 6,641,169	\$ 6,568,116	\$ 7,682,876



Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	4,140,967	6,303,498	6,310,005	7,408,168
Grants Fund	193,325	337,671	258,111	274,708
TOTAL:	\$ 4,334,292	\$ 6,641,169	\$ 6,568,116	\$ 7,682,876



Program: Investigations
Department: Police
Division: Investigations

Purpose: The Investigations Division is primarily responsible for conducting follow-up criminal investigations, collecting, preserving, and analyzing physical evidence, arresting offenders, filing criminal cases, and assisting with the prosecution of those cases. The Investigations Division is made up of teams of detectives specializing in behaviors associated with specific crimes, along with detectives assigned to Federal and State funded tasks forces. The Investigation Division also helps ensure victims of crimes receive the resources and assistance they need through our Victim Assistance Unit.

The teams of detectives are located on two separate floors with an Investigations Commander overseeing each floor. Teams are located in close proximity to those working overlapping crimes to assist in collaboration and encouraging teamwork. Teams on the lower floor are the Family Crimes Team, Persons Team, Burglary / Robbery, Economic Crimes and Victim Advocates. Those teams on the upper floor are Crimes Against Children, Juvenile Crime Team including School Resource Officers, Theft Team, Special Investigation Unit, Sex Offender Apprehension and Registration Team. These teams are responsible for investigations involving assaults, homicides, sexual assaults, child abuses, property crimes and juvenile delinquency matters. These teams are also responsible for gathering criminal intelligence and conducting background investigations for liquor licenses, towing operators, pawnshops, adult retail businesses, and massage parlors. The Victim Assistance Unit staffed by non-sworn personnel provides direct services and crisis intervention to victims and witnesses of crimes. The Victim Assistance Unit oversees the Victim Compensation Fund.

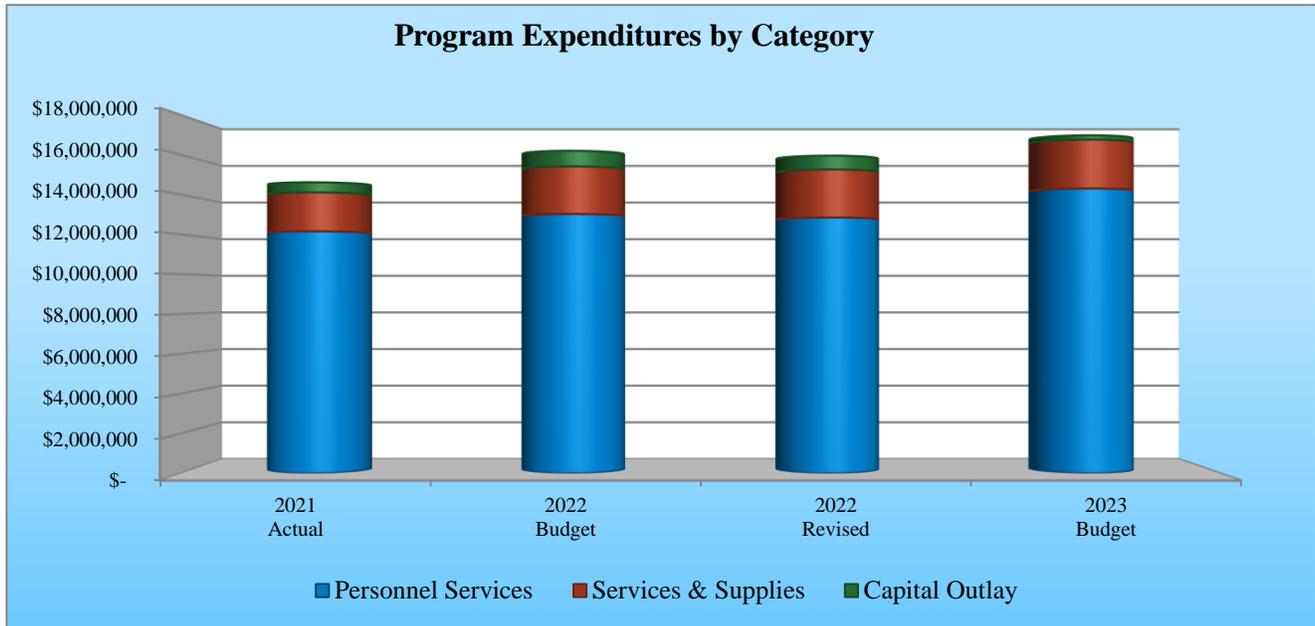
The Lakewood Police Department continues to co-host the multi-agency Metropolitan Auto Theft Task Force. CMATT's mission is to investigate continuing problems caused by auto theft crimes in the Denver metropolitan area. CMATT is funded by the Colorado Auto Theft Prevention Authority and supported by the partnering law enforcement agencies. CMATT utilizes a proactive investigative approach incorporating data sharing and public education to impact the organized criminal efforts related to auto theft.

The Criminalistics Section, which is also part of the Investigation Division, is staffed by non-sworn personnel. They provide support service for the evaluation, processing, and scientific examination of physical evidence. The staff possesses considerable technical expertise in a wide variety of disciplines including fingerprint comparison, photography, computer analysis, crime scene reconstruction, and the collection and preservation of evidence.



Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 12,149,363	\$ 13,019,422	\$ 12,844,316	\$ 14,302,349
Services & Supplies	1,953,514	2,390,793	2,414,088	2,454,030
Capital Outlay	506,482	781,000	689,034	211,000
TOTAL:	\$ 14,609,359	\$ 16,191,215	\$ 15,947,438	\$ 16,967,379



Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 12,419,011	\$ 13,116,668	\$ 12,946,971	\$ 14,425,375
Grants Fund	2,185,348	3,004,547	3,000,468	2,542,004
Tabor Fund	5,000	70,000	-	-
TOTAL:	\$ 14,609,359	\$ 16,191,215	\$ 15,947,438	\$ 16,967,379



Program: Patrol Services

Department: Police

Division: Patrol

Purpose: Patrol Services performs the types of police activities that are most visible to citizens. These include responding to citizen's requests for emergency and non-emergency assistance as well as proactive, agent-initiated activity. The investigation of criminal offenses, the initial documentation, and the apprehension of offenders, are among the primary responsibilities of a patrol agent. In addition, considerable time and effort are also devoted to non-criminal activities that help ensure the safety of individuals and the community in general.

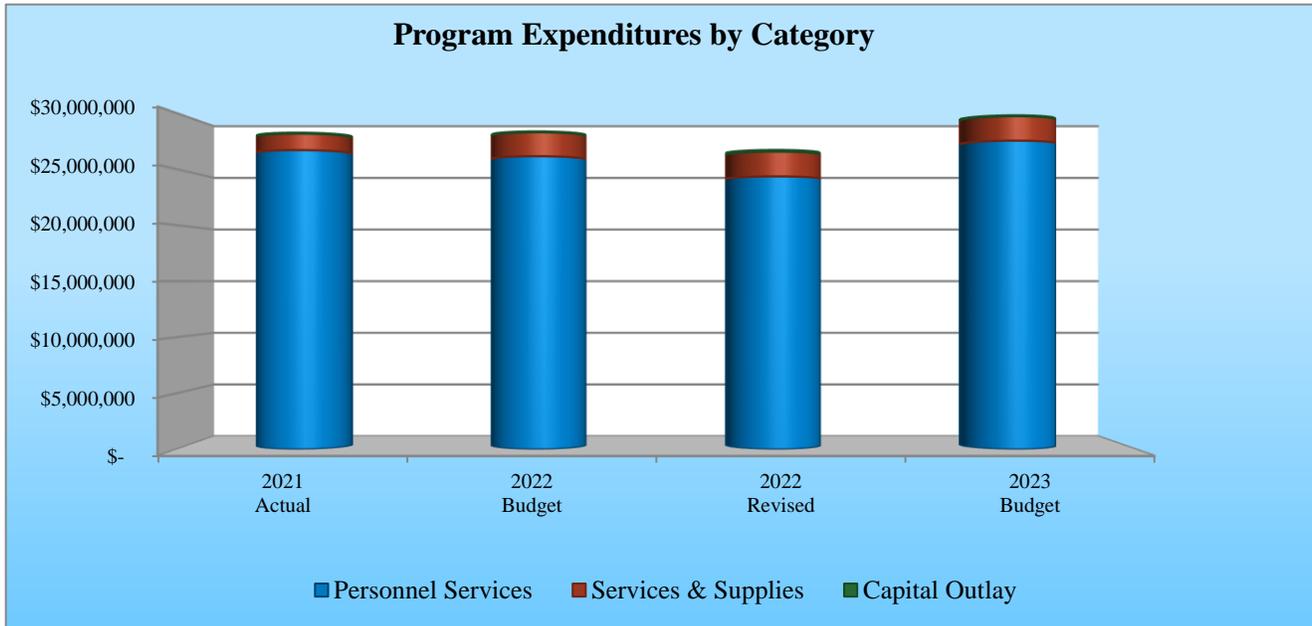
Patrol Services meets the challenges of a more complex society through specialization. The daytime and evening Traffic Teams provide enforcement, investigation, and education on traffic-related issues. The Mills Team provides police services to the area surrounding this distinctive retail complex. The Special Enforcement Team (SET) is designed as a flexible unit that can quickly change focus to address emerging crime trends within the City of Lakewood. Special Weapons and Tactics (SWAT) is capable of responding as a coordinated, highly trained unit to critical incidents. The Community Action Team (CAT) is responsible for administering a variety of crime prevention programs. Education, directed intervention, mediation, and enforcement are areas of particular focus. This unit plays a critical role in our community policing efforts. The CAT Team addresses homelessness and those suffering from mental illness. Community Service Officers (CSO) are non-sworn employees who are assigned the more routine tasks, thereby freeing agents for higher priority calls for service. The Patrol Support Team (PST) provides clerical and administrative services for the division including service and maintenance needs and staffing the Telephone Reporting Unit (TRU).

As the most visible arm of the Lakewood Police Department, Patrol Services, is the primary resource for the department's community policing philosophy. The Patrol Division's sector-based approach divides the city into two distinct areas. Agents are assigned to specific geographical areas, so that they can become more knowledgeable about the communities they serve. This promotes community partnerships and uses them to identify and solve crime and enhance quality of life in Lakewood.



Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 26,685,143	\$ 26,138,796	\$ 24,338,820	\$ 27,529,300
Services & Supplies	1,469,580	2,132,969	2,209,332	2,175,054
Capital Outlay	79,391	75,000	145,000	75,000
TOTAL:	\$ 28,234,114	\$ 28,346,765	\$ 26,693,152	\$ 29,779,355



Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 27,588,002	\$ 25,976,258	\$ 24,403,730	\$ 27,983,965
Grants Fund	482,066	1,254,192	1,049,980	296,631
Tabor Fund	164,046	1,116,315	1,239,441	1,498,758
TOTAL:	\$ 28,234,114	\$ 28,346,765	\$ 26,693,152	\$ 29,779,355



Program: Support Services
Department: Police
Division: Support Services

Purpose: The Support Services Division is comprised of three sections providing administrative and technical support to the Lakewood Police Department and the community.

The Police Records Section serves as the police department's primary information management center. The section manages and disseminates all criminal justice records to include incident/crime reporting, warrant processes, municipal and county bonds, traffic and criminal citations, quality control monitoring of electronic ticketing, and expungement orders. The information is maintained to assist victims of crime, enhance the decision-making for investigations, and for the timely prosecution of criminal activity. Records personnel work with various members of the department to promote and enhance the technology available, with the goal of increased efficiency and response to the request by citizens and other criminal justice agencies. Additionally, the section collects, processes, and submits statistical crime information to the state and federal crime databases.

The Emergency Management Section is responsible for administering Lakewood's Emergency Management and Homeland Security programs and providing response to hazardous material incidents.

The Community Services Section is comprised of the Animal Control Unit, Code Enforcement Unit, Crime Analysis Unit, Property & Evidence Unit, Technology Liaison, and the Volunteer Program.

The Animal Control Unit enforces municipal ordinances relating to the welfare of animals and the responsibilities of animal owners. It plays a critical role in educating citizens about the humane and safe treatment of animals, as well as, responding to public safety concerns with companion animals, exotic pets, and indigenous wildlife. Compliance with the Jefferson County dog licensing requirements is a continuing focus.

The Code Enforcement Unit provides enforcement of the Municipal Code for nuisance violations, which include overgrown vegetation both on private property and adjacent rights-of-way, inoperable motor vehicles, the accumulation of junk and rubbish, parking of commercial vehicles and trailers on Lakewood streets, wood burning, overflowing dumpsters, trash and graffiti. Officers also enforce the Zoning Ordinance regarding land use issues, parking requirements, fence regulations, home businesses, and signage. Reviews and inspections are conducted to ensure new development of residential site plan landscape requirements are met.

The Crime Analysis Team is composed of support positions whose purpose is to analyze and disseminate timely and pertinent information relative to crime patterns and trends to assist operational and administrative personnel.

The Property & Evidence Unit serves the Lakewood Police Department and citizens by accepting and maintaining items booked for safekeeping and evidentiary value. The objectives of the Unit are to temporarily store found and safekeeping property and to maintain the highest level of integrity in evidence handling until needed for the judicial process. To meet these objectives, the preservation, storage, custody tracking, and timely release of property and evidence are essential functions to the daily operations of the Unit.

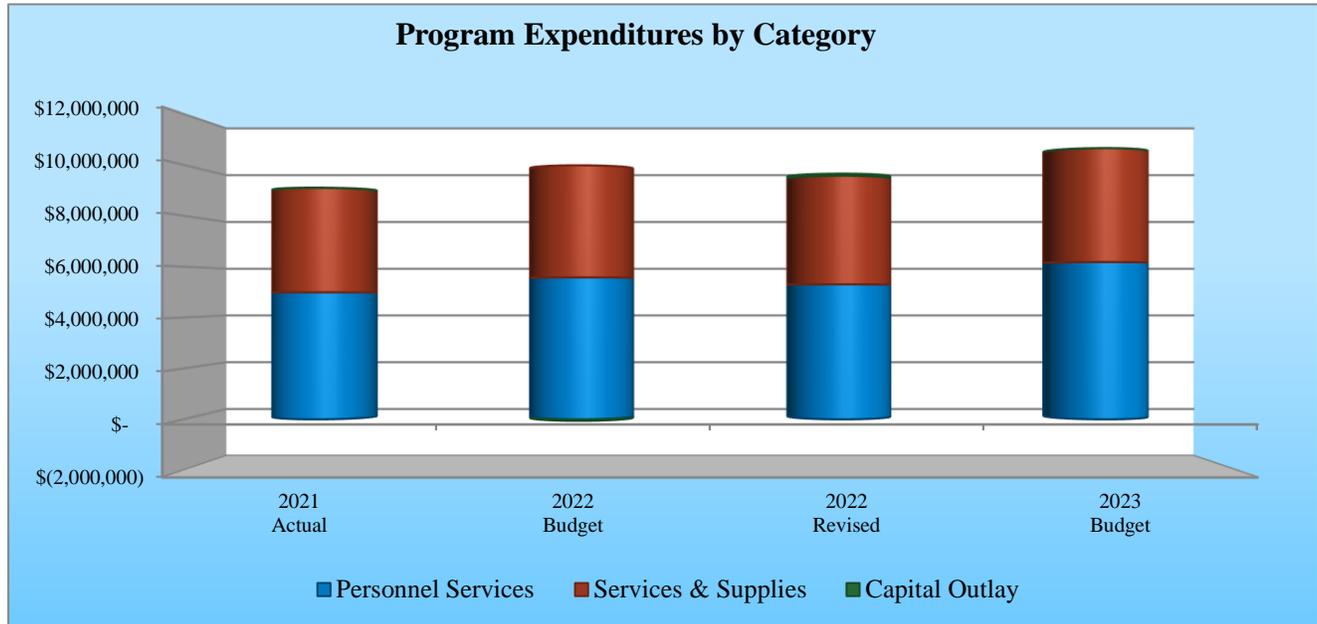
The technology liaison sergeant provides communication to the Information Technology (IT) Department to maximize the effectiveness and efficiency of the computer applications that are utilized by the police department. This position is also responsible for application training and management of software programs, and with the implementation of the Records Management System.

The Volunteer Program assists in a wide variety of programs to include enforcing disabled parking violations, assisting motorists, and booking abandoned property. Volunteers are also enlisted to help with various community events, logging over 12,000 hours of service to the City.



Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 4,988,198	\$ 5,575,076	\$ 5,302,831	\$ 6,179,209
Services & Supplies	4,104,448	4,403,124	4,266,862	4,475,574
Capital Outlay	8,564	(50,761)	80,000	-
TOTAL:	\$ 9,101,210	\$ 9,927,438	\$ 9,649,693	\$ 10,654,782



Program Expenditures By Fund

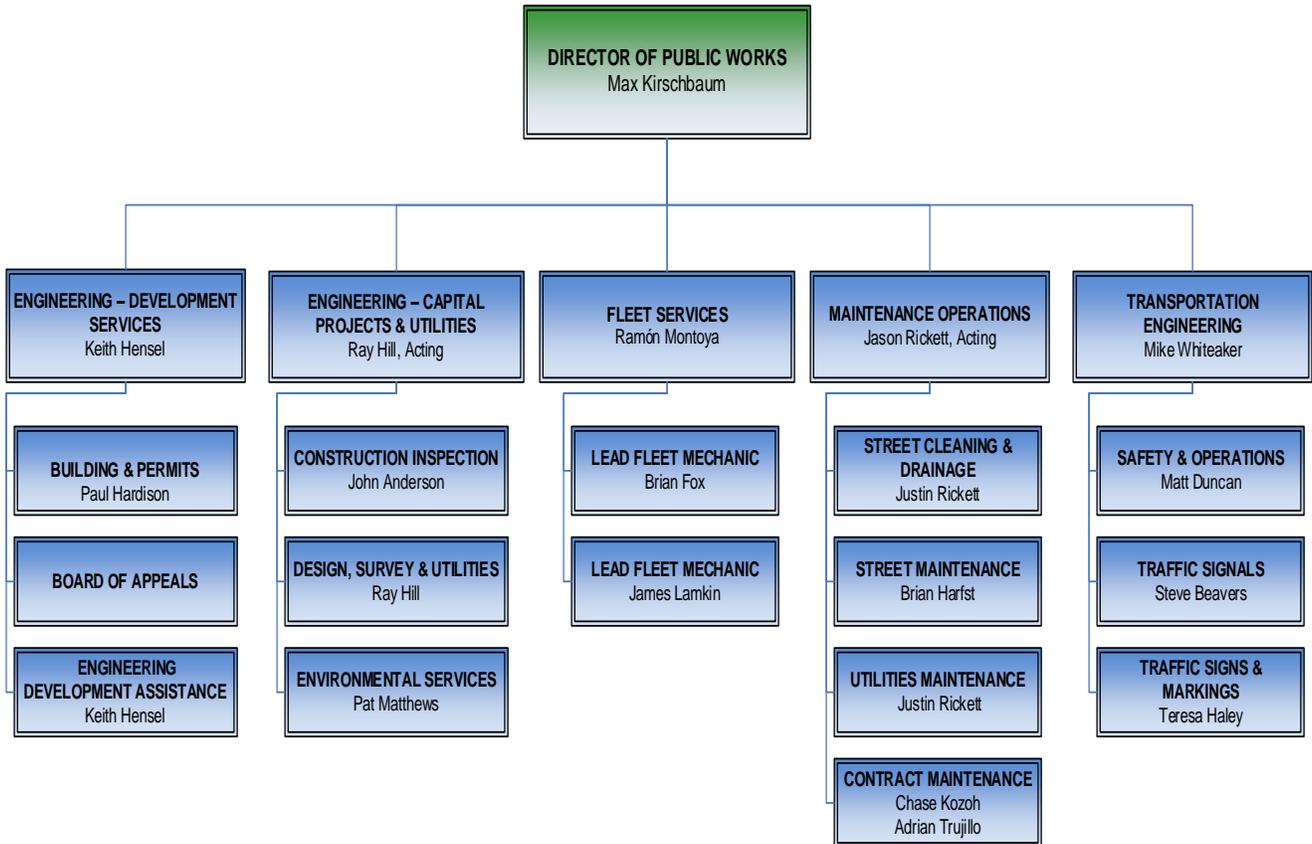
	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	8,351,608	9,197,355	9,037,893	10,063,044
Grants Fund	62,176	160,857	16,000	162,684
Tabor Fund	687,427	569,227	595,800	429,054
TOTAL:	\$ 9,101,210	\$ 9,927,438	\$ 9,649,693	\$ 10,654,782



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.

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

❖ **SAFE COMMUNITY**

- ◆ **GOAL: Strengthen and support Lakewood's neighborhoods.**

❖ **FISCAL RESPONSIBILITY**

- ◆ **GOAL: Service charges to water and sewer customers to cover costs and to appropriately allocate those costs among customer classes.**

Activity: Service charges to sewer customers are periodically assessed.

Expectation: Service charge adjustments are recommended, when appropriate.

Result-Benefit: Utility income and expenditures balance over time.

❖ **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.**

Activity: The City-owned water, sewer, and stormwater utilities are operated and maintained according to local, state, and federal regulations.

Expectation: City served citizens receive water, sewer, and stormwater services.

Result-Benefit: Lakewood residents, who use these services, have quality drinking water, proper disposal of sanitary sewage, and safe stormwater flows.

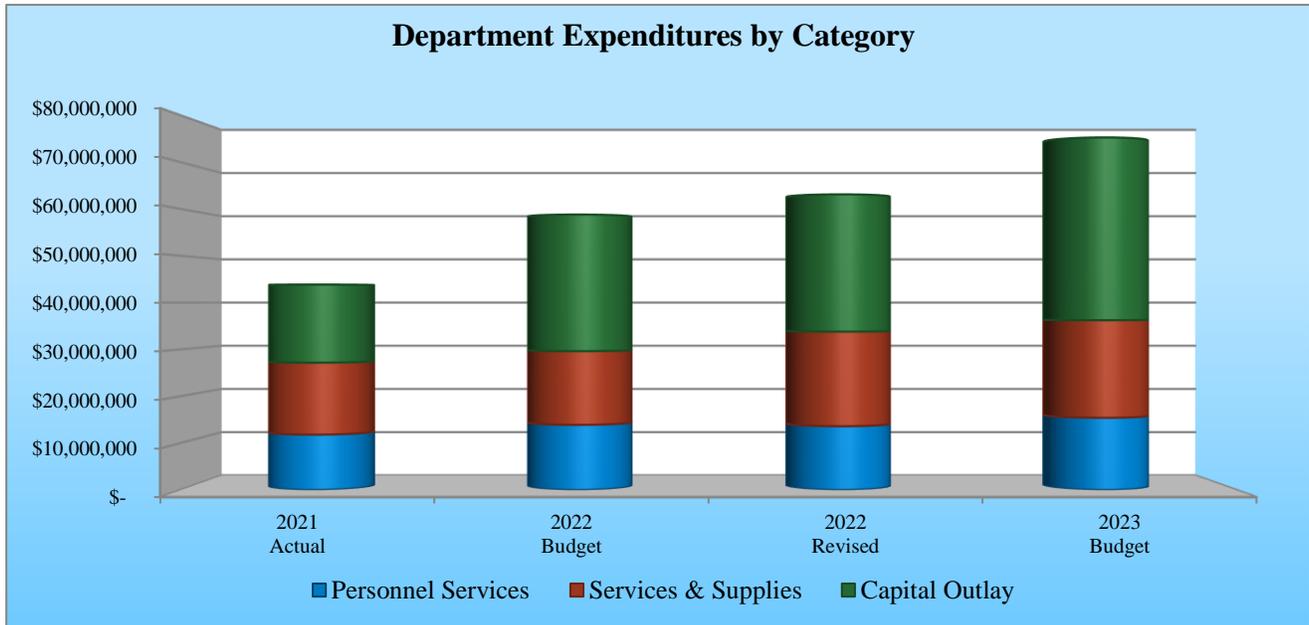
❖ **COMMUNITY SUSTAINABILITY**

- ◆ **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.**



Department Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 11,801,994	\$ 13,880,554	\$ 13,596,167	\$ 15,403,085
Services & Supplies	15,363,870	15,734,832	20,196,059	20,822,035
Capital Outlay	16,680,554	29,169,491	29,297,564	39,014,095
TOTAL:	\$ 43,846,418	\$ 58,784,877	\$ 63,089,790	\$ 75,239,215



Department Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 14,313,397	\$ 16,737,036	\$ 20,727,095	\$ 22,244,323
Equipment Replacement Fund	1,671,520	2,260,000	2,260,000	3,500,000
Grants Fund	2,873,889	1,450,000	4,711,177	10,096,816
Tabor Fund	790,726	213,559	1,517,561	2,511,571
Capital Improvement Fund	15,543,919	21,206,238	19,663,302	19,158,049
Sewer Enterprise Fund	4,413,543	6,395,560	5,188,463	6,795,458
Stormwater Enterprise Fund	3,017,136	7,400,930	6,562,947	7,408,598
Water Enterprise Fund	1,222,288	3,121,555	2,459,245	3,524,402
TOTAL:	\$ 43,846,418	\$ 58,784,877	\$ 63,089,790	\$ 75,239,215

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

	2021 Revised	2022 Budget	2022 Revised	2023 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	4.00
Building Inspector III	4.00	4.00	4.00	2.00
Building Inspector Supervisor	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00
Business Specialist II	2.00	2.00	2.00	2.00
Business Specialist III	3.00	3.00	3.00	3.00
Business Specialist Supervisor	1.00	1.00	-	-
City Engineer	1.00	1.00	1.00	-
City Engineer Capital Projects & Utilities	-	-	-	1.00
City Engineer Development Services	-	-	-	1.00
City Transportation Engineer	1.00	1.00	1.00	1.00
Civil Designer/CADD Tech	2.00	2.00	2.00	2.00
Civil Engineer I	-	1.00	1.00	1.00
Civil Engineer II	1.00	1.00	1.00	1.00
Civil Engineer III	6.00	7.00	7.00	7.00
Constr Documents Tech	1.00	1.00	1.00	1.00
Construction Coordinator	1.00	1.00	1.00	1.00
Construction Inspector I	4.00	4.00	4.00	4.00
Construction Inspector II	2.00	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
Fleet Manager	1.00	1.00	1.00	1.00
Fleet Mechanic	7.00	7.00	7.00	7.00
Infrstrc Maint & Oper Eng	1.00	1.00	1.00	1.00
Lead Fleet Mechanic	2.00	2.00	2.00	2.00
Maint Lead/Heavy Equip Oper	5.00	7.00	7.00	8.00
Maint Spec/Equipment Oper	13.00	11.00	11.00	13.00
Maintenance Specialist	4.00	4.00	4.00	3.00
Maintenance Supervisor	1.00	1.00	1.00	1.00
Maintenance Worker	11.00	11.00	11.00	8.00
Permit Counter Supervisor	1.00	1.00	1.00	1.00
Permit Technician	2.00	2.00	2.00	2.00
Plans Examiner I	1.00	1.00	1.00	2.00
Plans Examiner II	1.00	1.00	1.00	-
Principal Civil Engineer II	1.00	1.00	1.00	-



Full-Time Positions

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

	2021 Revised	2022 Budget	2022 Revised	2023 Budget
Revenue Supervisor	0.60	0.60	0.60	0.60
Right of Way Maintenance Tech	1.00	1.00	1.00	1.00
Right-Of-Way Agent	1.00	1.00	1.00	1.00
Sr Plans Examiner	3.00	3.00	3.00	3.00
Sr Principal Civil Engineer	1.00	1.00	1.00	1.00
Sr. Traffic Signal Spec	-	-	-	2.00
Stormwater Quality Coord	1.00	1.00	1.00	1.00
Street Maintenance Crew Ldr	3.00	3.00	3.00	3.00
Traffic Signal Senior Bench Specialist	1.00	1.00	1.00	-
Traffic Signal Senior Specialist	1.00	1.00	1.00	-
Traffic Signal Spec	4.00	4.00	4.00	2.00
Traffic Signal Supervisor	1.00	1.00	1.00	1.00
Traffic Signs & Mrkings Spec II	3.00	3.00	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
Traffic Signs & Mrkings Spec I	-	2.00	2.00	2.00
Transportation Engineer	1.00	1.00	1.00	1.00
Transportation Engineering Mgr	2.00	2.00	1.00	2.00
Transportation Engrng Tech II	3.00	3.00	3.00	3.00
Utilities Maintenance Supv	-	-	-	1.00
Utilities Superintendent	1.00	1.00	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:	125.60	129.60	127.60	128.60
Part-Time Hours	17,078	16,358	20,701	21,013
Total Full-Time and Part-Time Positions Stated as FTE	133.81	137.46	137.55	138.70



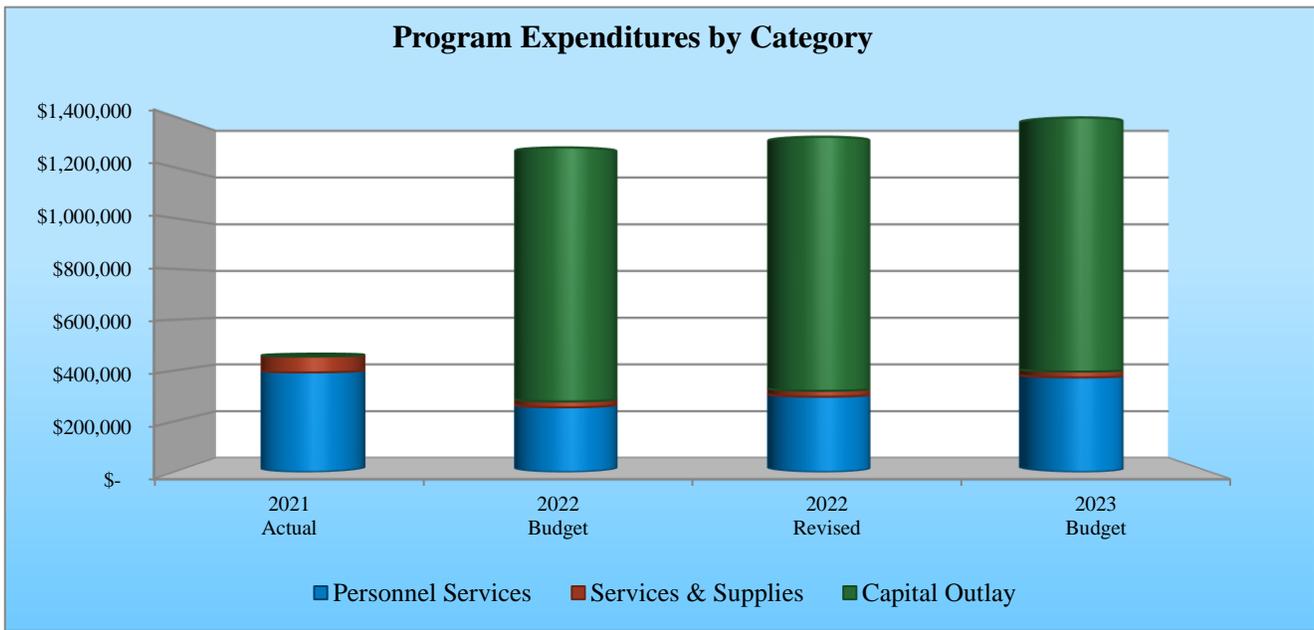
Program: Public Works Administration
Department: Public Works
Division: Administration

Purpose: Public Works Administration plans, organizes, directs, and controls all projects, activities, and personnel in the Department.

The Public Works Department delivers a wide range of services from transportation planning to "nuts and bolts" services such as traffic signals, snow plowing, and street maintenance.

Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 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



Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 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



Program: Engineering
Department: Public Works
Division: Engineering

Purpose: The Engineering Division participates in City-initiated construction projects and private land development. Design and construction management services are provided for street and other City-initiated capital improvement projects. Construction of capital improvement projects are completed by private contractors through a competitive bid process. Building and land development plans and specifications are reviewed to ensure compliance with adopted regulations. Building construction, roadway construction, grading and erosion control permits are issued and work is inspected.

◆ **GOAL: Provide for public safety and mobility.**

Activity and Result-Benefit: As described below:

Staff from the Development Services Division provide support for development and construction activities within the city. The division provides review of plans, reports and other construction documents and then issues permits for the work. The building permit counter is responsible for assisting customers in navigating the full construction process. The building permit section processes applications and coordinates between staff and customers from project conception through to the issuance of the Certificate of Occupancy. Permits for all types of projects from small repairs to multi-tenant commercial projects are issued. Staff also calculate and collect all permit and development fees and track allocations for residential dwelling units. The building permit counter staff is often the first contact with residents and contractors planning to build within the city. As a result, the staff helps to educate residents and contractors on permits, contractor registration, building codes, inspections, and city ordinances and directs them to additional resources as needed.

Development Services Division building plans examiners protect the public, building owners, business owners and residents of Lakewood by reviewing and inspecting structures for adherence with building codes. Building plans examiners and inspectors are certified by the state and must meet specific requirements of the International Code Council. Continuing education is required to maintain the certifications to perform their work. During construction, inspections are performed for critical building components such as the structural, mechanical, plumbing, and electrical building systems. The inspections ensure that construction follows the adopted codes and approved plans to promote safe, healthy, and environmentally-sound buildings.

The Development Services Division engineering group reviews site construction plans such as streets, retaining walls and drainage erosion control. This group also assists contractors in starting projects with pre-construction meetings and assists them with finalizing their project and obtaining the certificate of occupancy. All types of floodplain records are maintained and residents are assisted in meeting construction issues related to floodplains. In addition, the engineering group also manages the CRS program which assists residents with discounted flood insurance rates.

Capital Projects and Utilities engineering staff manage city and grant-funded capital projects for roadway and pedestrian improvements. Staff from this program map the City's existing property interests and, as needed, negotiate acquisition of new property interests.

Construction Inspectors from this program inspect construction of public improvements being installed by private property owners and by city contractors to confirm conformance with approved plans and city criteria. This group also administers right-of-way and utility permits to confirm existing city infrastructure is properly replaced after a project is completed.

Capital Projects and Utilities staff also work on capital projects in the Sewer, Stormwater and Water Utilities. When working on utility projects, staff time is charged to the appropriate utility thus reducing expenditures in this program. Information on capital projects is provided in the Capital Improvement and Preservation Plan section of the budget.

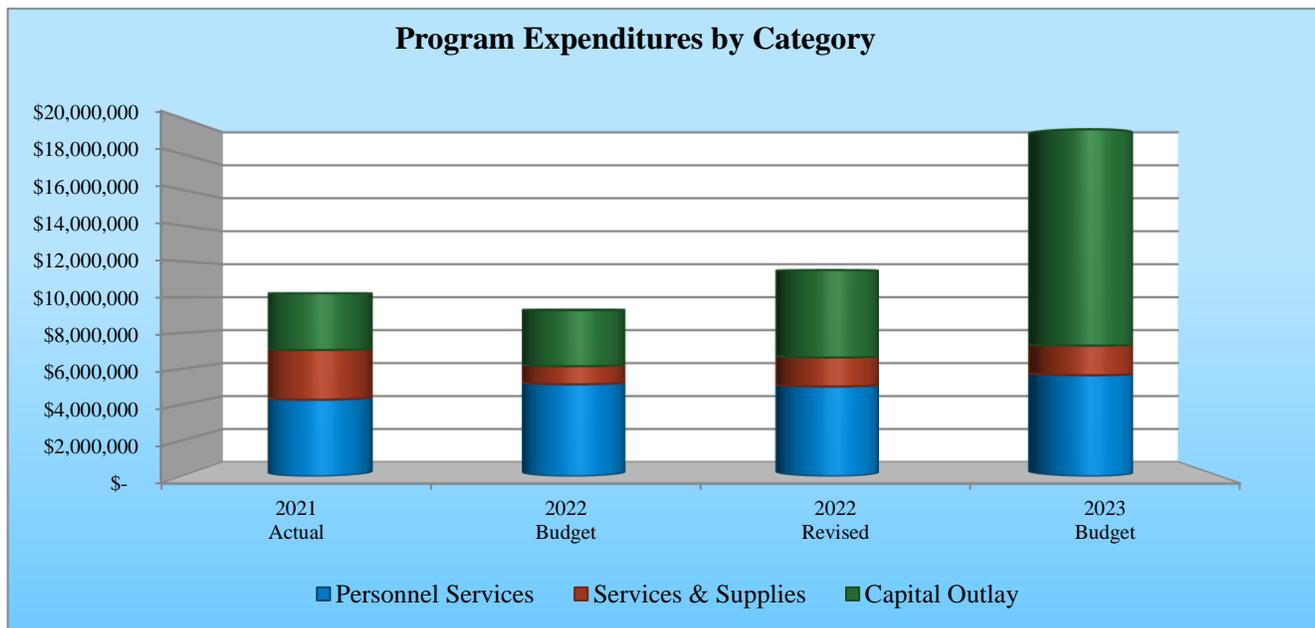
This budgetary program is responsible for day-to-day operation of the Quail Street Recycling Center. In 2021, customers recycled 1,635,560 pounds of material at the facility. All of the material is sorted prior to recycling, which increases the quality of the recyclables and supports, but does not accomplish, 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 2021, the program serviced 5,751 Jefferson County residents, of which 1,316 were from the City of Lakewood. In 2021, residents and businesses utilized this program to properly recycle and dispose of over 612,000 pounds of household hazardous chemicals and waste.

Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 4,272,463	\$ 5,134,019	\$ 5,009,518	\$ 5,640,253
Services & Supplies	2,774,357	1,008,953	1,621,847	1,654,264
Capital Outlay	3,172,079	3,129,335	4,882,081	12,072,418
TOTAL:	\$ 10,218,900	\$ 9,272,307	\$ 11,513,446	\$ 19,366,935



Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 3,634,832	\$ 4,352,190	\$ 4,957,883	\$ 5,343,376
Grants Fund	2,775,608	450,000	3,411,177	8,545,000
Tabor Fund	479,013	213,559	1,197,536	2,511,571
Capital Improvement Fund	3,329,447	4,256,558	1,946,851	2,966,988
TOTAL:	\$ 10,218,900	\$ 9,272,307	\$ 11,513,446	\$ 19,366,935



Program: Fleet Services
Department: Public Works
Division: Fleet Services

Purpose: Fleet Services Division purchases, repairs, maintains and provides fuel for City vehicles and heavy equipment.

The Fleet Services program supports and maintains the City's vehicles and motorized self-propelled equipment. The Division maintains nearly 700 pieces of equipment with nine mechanics, one managerial position, and one administrative position. This is one of the least staffed vehicle fleets 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. Due to current economic conditions regarding material shortages that are being experienced in all sectors of the economy, we are being forced to retain vehicles beyond our normal guideline of 120,000 miles. Once vehicles become more readily available, which is not anticipated until 2023 and 2024, replacements are anticipated to return to pre-supply chain disruption availability. In 2023, anticipated vehicle and equipment replacements include replacement of patrol cars, five plow/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 on a twenty-four (24) hour, seven (7) day per week basis.

Fleet Services is undertaking the significant sustainability goal of adding electric vehicles to the fleet across several divisions. In order to implement this project, we must install infrastructure in several locations across the city to accommodate charging stations. We will be working with our vendor partners including the vehicle manufacturers, as vehicles become available, and Xcel energy for necessary infrastructure improvements and upgrades.

- ◆ **GOAL: Monitor the marketplace and, when appropriate, utilize alternative fuel sources and obtain alternative fuel vehicles.**

Activity: Fuel and vehicle options are evaluated for environmental benefits, serviceability and cost.

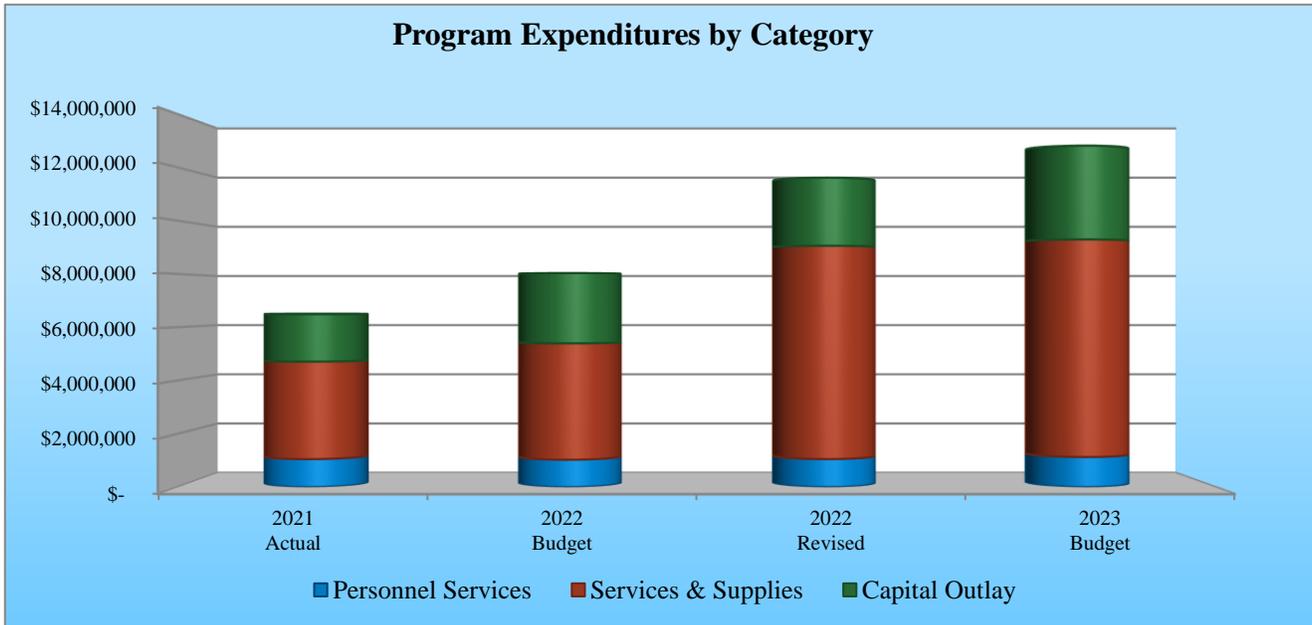
Expectation: The Division understands market and other relevant factors.

Result-Benefit: The fleet transitions to alternative fuels as appropriate.



Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 1,047,157	\$ 1,025,193	\$ 1,049,518	\$ 1,126,939
Services & Supplies	3,659,280	4,366,536	8,005,936	8,166,487
Capital Outlay	1,780,920	2,640,000	2,554,582	3,520,000
TOTAL:	\$ 6,487,357	\$ 8,031,729	\$ 11,610,035	\$ 12,813,426



Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 3,311,079	\$ 3,941,142	\$ 7,227,474	\$ 7,437,637
Equipment Replacement Fund	1,671,520	2,260,000	2,260,000	3,500,000
Capital Improvement Fund	1,504,758	1,830,587	2,122,561	1,875,789
TOTAL:	\$ 6,487,357	\$ 8,031,729	\$ 11,610,035	\$ 12,813,426



Program: Public Works Maintenance

Department: Public Works

Division: Street Maintenance

Purpose: This program provides maintenance and preservation of City owned transportation assets like streets, parking lots, sidewalks and certain paths, including snow and ice control, graffiti removal, sweeping and cleaning, handrail and guardrails, and an annual resurfacing program. Maintenance of state highways is split between the Colorado Department of Transportation (CDOT) and the City. CDOT is responsible for pavement maintenance and snow plowing. The City is responsible for sweeping, drainage maintenance, and path/sidewalk repair.

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.

- ◆ **GOAL: Maintain public infrastructure and equipment.**

Activity: Smooth and safe street surfaces are maintained.

Expectation: Low manholes are raised if they are in the wheel path and are more than one inch low or in a bike lane and are more than one-half inch low. Sunken street cuts and other areas are filled with new asphalt to maintain level surfaces, and shoulder areas are kept level with the adjacent pavement to prevent dangerous drop-offs.

Result-Benefit: Approximately 15 to 30 manholes are adjusted per year. In addition, 300 to 400 manholes are adjusted annually on streets as they are resurfaced. Sunken street and shoulder areas are leveled soon after being reported.

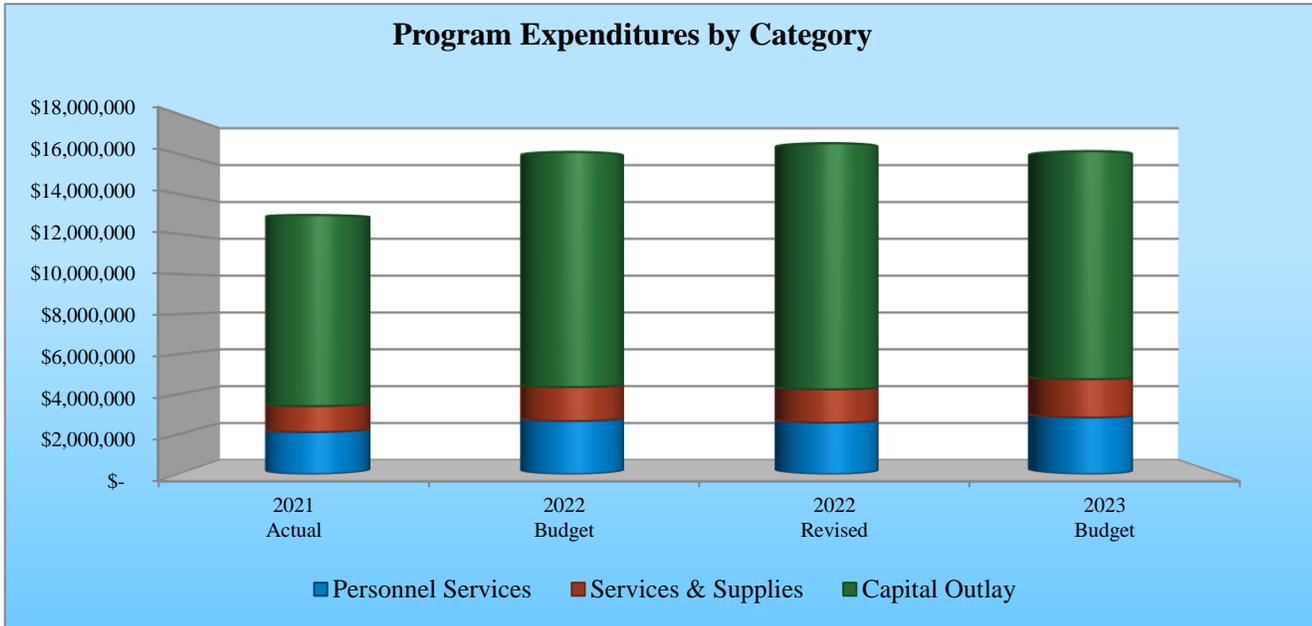
Street sweeping in the winter months is done primarily on sanded snow routes and state highways. The goal is to remove sand accumulation as soon as possible for safety, air quality, and aesthetic reasons.

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



Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 2,106,660	\$ 2,656,895	\$ 2,574,297	\$ 2,837,197
Services & Supplies	1,293,045	1,695,423	1,666,250	1,911,421
Capital Outlay	9,546,887	11,745,087	12,295,087	11,389,792
TOTAL:	\$ 12,946,593	\$ 16,097,405	\$ 16,535,634	\$ 16,138,410



Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 3,204,458	\$ 4,032,525	\$ 3,941,100	\$ 4,409,042
Capital Improvement Fund	9,742,135	12,064,880	12,594,534	11,729,368
TOTAL:	\$ 12,946,593	\$ 16,097,405	\$ 16,535,634	\$ 16,138,410



Program: Sewer Utility
Department: Public Works
Division: Sewer Utilities

Purpose: The Sewer Utility is responsible for new construction and maintenance of the wastewater collection system for approximately 6,900 accounts in north Lakewood.

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

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

- ◆ **GOAL: Provide reliable, high-quality sewer utility services.**

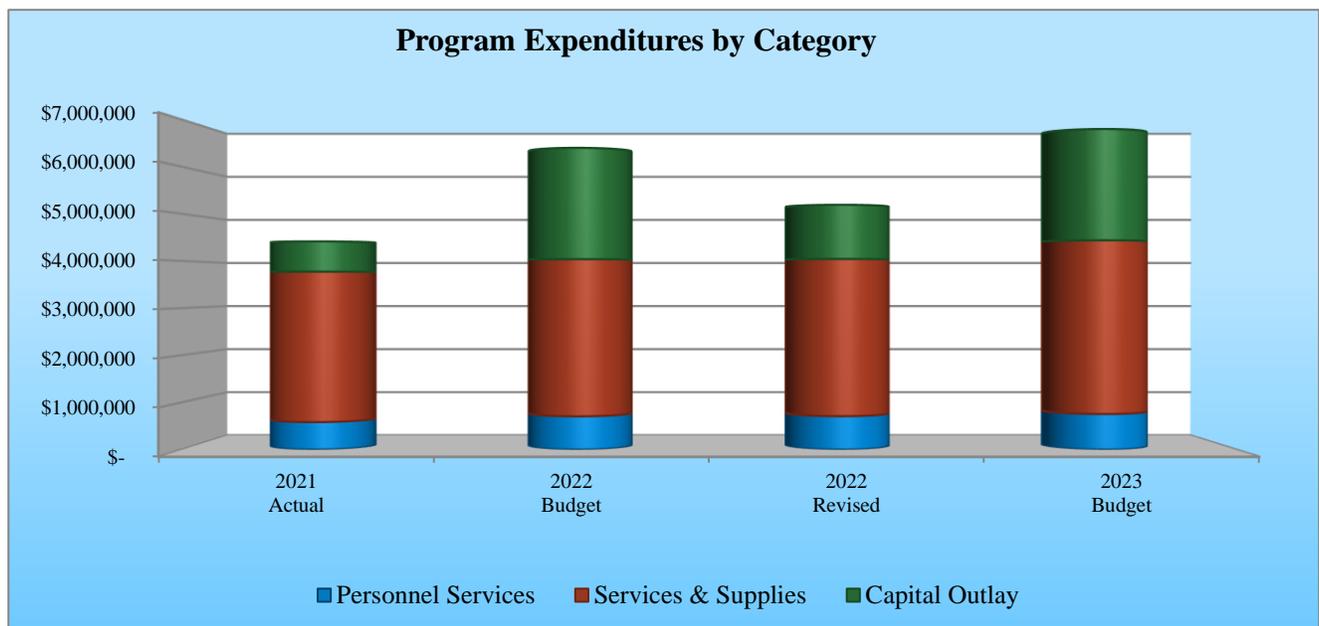
Activity: The sewer system is maintained in serviceable condition.

Expectation: Staff completes emergency repairs quickly, inspects installation of new pipelines, repairs deteriorated sections of sewer mains, periodically inspects private sand/grease interceptors, and routinely cleans

Result-Benefit: Customers receive high-quality service with minimal disruption of service.

Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 583,298	\$ 705,337	\$ 708,107	\$ 754,492
Services & Supplies	3,189,764	3,331,327	3,332,759	3,682,070
Capital Outlay	640,481	2,358,896	1,147,597	2,358,896
TOTAL:	\$ 4,413,543	\$ 6,395,560	\$ 5,188,463	\$ 6,795,458





Program Expenditures By Fund

	2020 Actual	2021 Budget	2021 Revised	2022 Budget
Sewer Enterprise Fund	4,413,543	6,395,560	5,188,463	6,795,458
TOTAL:	\$ 4,413,543	\$ 6,395,560	\$ 5,188,463	\$ 6,795,458



Program: Stormwater Management Utility
Department: Public Works
Division: Stormwater Management Utility

Purpose: The City’s Stormwater Management Utility is responsible for new construction, maintenance and replacement of the stormwater system, and compliance with federal stormwater quality requirements.

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

- ◆ **GOAL: Provide reliable, high-quality stormwater utility services.**

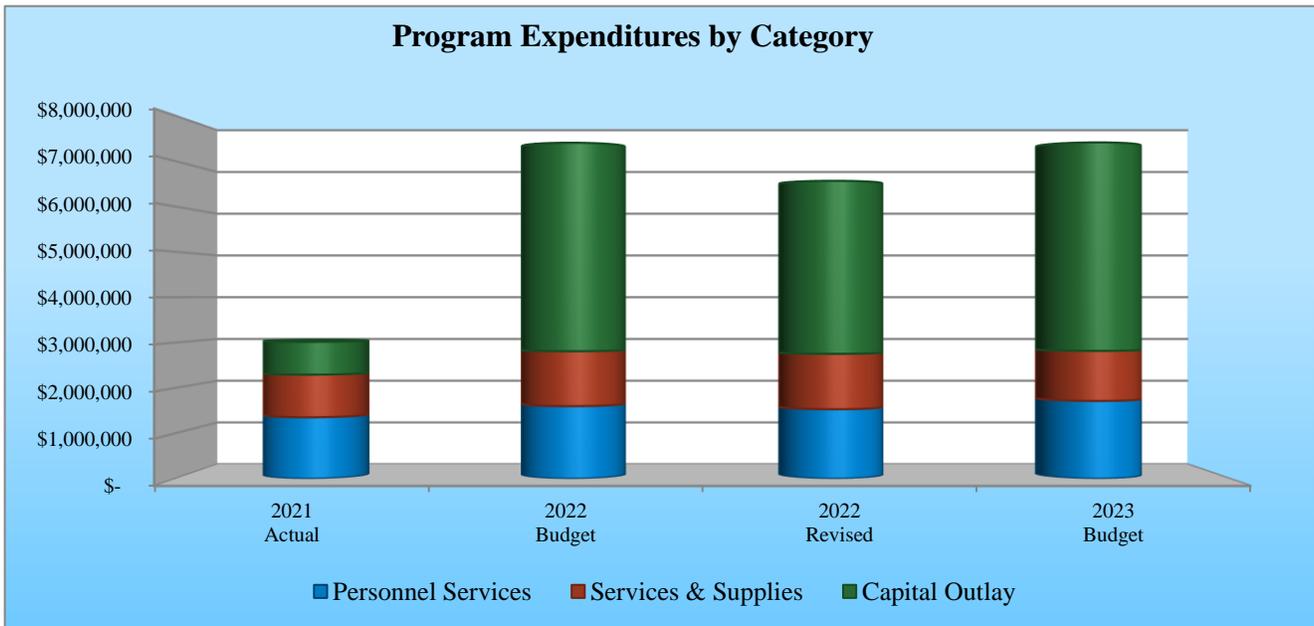
Activity: The stormwater system is well constructed, maintained, and operated.

Expectation: Staff completes emergency repairs quickly; routinely inspects and cleans inlets, culverts, ditches, and channels; and periodically inspects private detention facilities.

Result-Benefit: Stormwater runoff is safely controlled within the limitations of the existing system.

Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 1,354,486	\$ 1,599,043	\$ 1,530,111	\$ 1,714,711
Services & Supplies	938,631	1,209,808	1,221,449	1,101,808
Capital Outlay	724,020	4,592,079	3,811,386	4,592,079
TOTAL:	\$ 3,017,136	\$ 7,400,930	\$ 6,562,947	\$ 7,408,598





Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Stormwater Enterprise Fund	3,017,136	7,400,930	6,562,947	7,408,598
TOTAL:	\$ 3,017,136	\$ 7,400,930	\$ 6,562,947	\$ 7,408,598



Program: Transportation Engineering
Department: Public Works
Division: Transportation Engineering

Purpose: This program installs, maintains and operates street signs, pavement markings, beacons, and traffic signals including Intelligent Transportation System devices such as variable message signs, cameras, fiber optic networks and travel time monitoring systems. It also provides for the operation of night time street lighting and roadway safety systems including rumble strips and radar feedback signs.

Transportation Engineering is responsible for traffic signals, street lights, pavement markings, signs, traffic calming, development review for traffic impacts, sight triangles, roadway standards, and safety reviews. We also are partially involved in cell sites on public right of way, block party permits, parking issues and work zone traffic control.

Transportation Engineering operates and maintains traffic signals for CDOT, Denver West and the City of Edgewater by contracts.

Transportation Engineering operates and maintains an extensive communication network, camera and software systems for the benefit of many city departments and external stakeholders.

- ◆ **GOAL: Provide for public safety and mobility.**

Activity: The program provides a well-maintained traffic signal system.

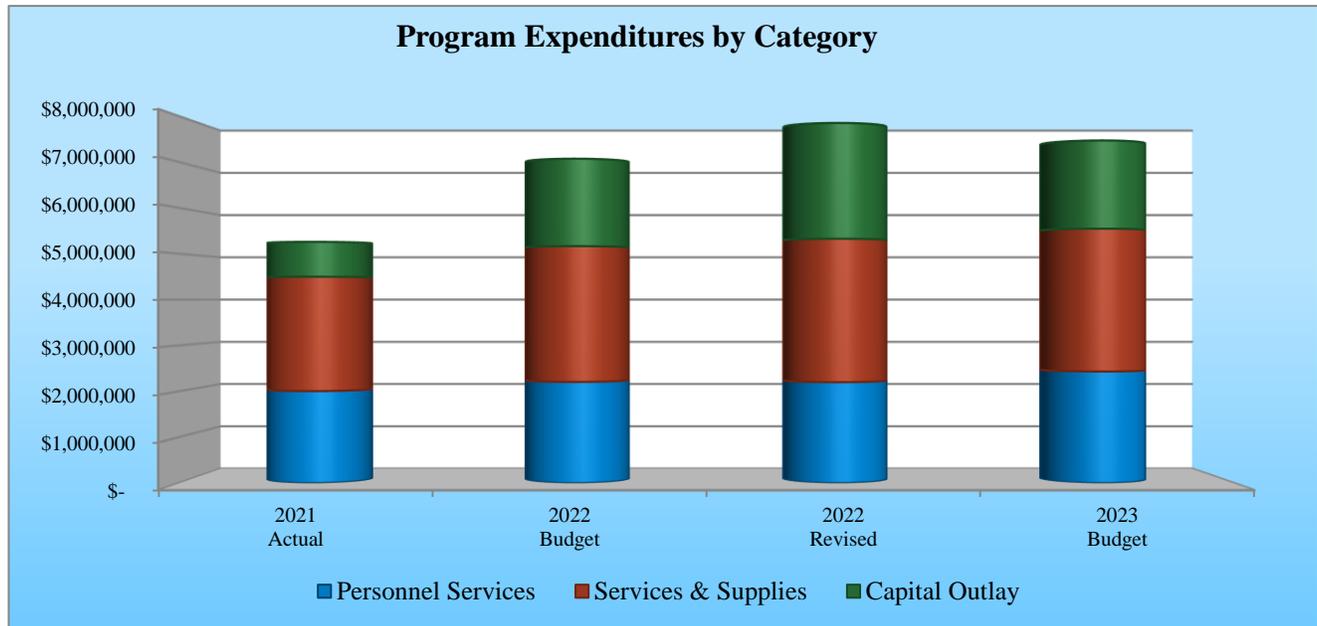
Expectation: Traffic signals will be repaired, upgraded, and coordinated.

Results-Benefit: Highly visible, operating, coordinated traffic signals provide for safe, orderly traffic flow within the City with safety features for pedestrians such as countdown signals.



Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 2,003,804	\$ 2,203,667	\$ 2,198,213	\$ 2,431,491
Services & Supplies	2,492,863	2,960,270	3,126,402	3,113,270
Capital Outlay	760,516	1,905,362	2,524,342	1,922,178
TOTAL:	\$ 5,257,184	\$ 7,069,299	\$ 7,848,957	\$ 7,466,939



Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 3,884,346	\$ 4,015,087	\$ 4,229,575	\$ 4,329,220
Capital Improvement Fund	962,844	3,054,212	2,999,357	2,585,903
Grants Fund	98,280	-	300,000	551,816
Tabor Fund	311,714	-	320,025	-
TOTAL:	\$ 5,257,184	\$ 7,069,299	\$ 7,848,957	\$ 7,466,939



Program: Water Utility
Department: Public Works
Division: Water Utility

Purpose: The Water Utility provides and maintains the water distribution system for approximately 800 accounts in northeast Lakewood.

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

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

- ◆ **GOAL: Provide reliable, high-quality water utility services.**

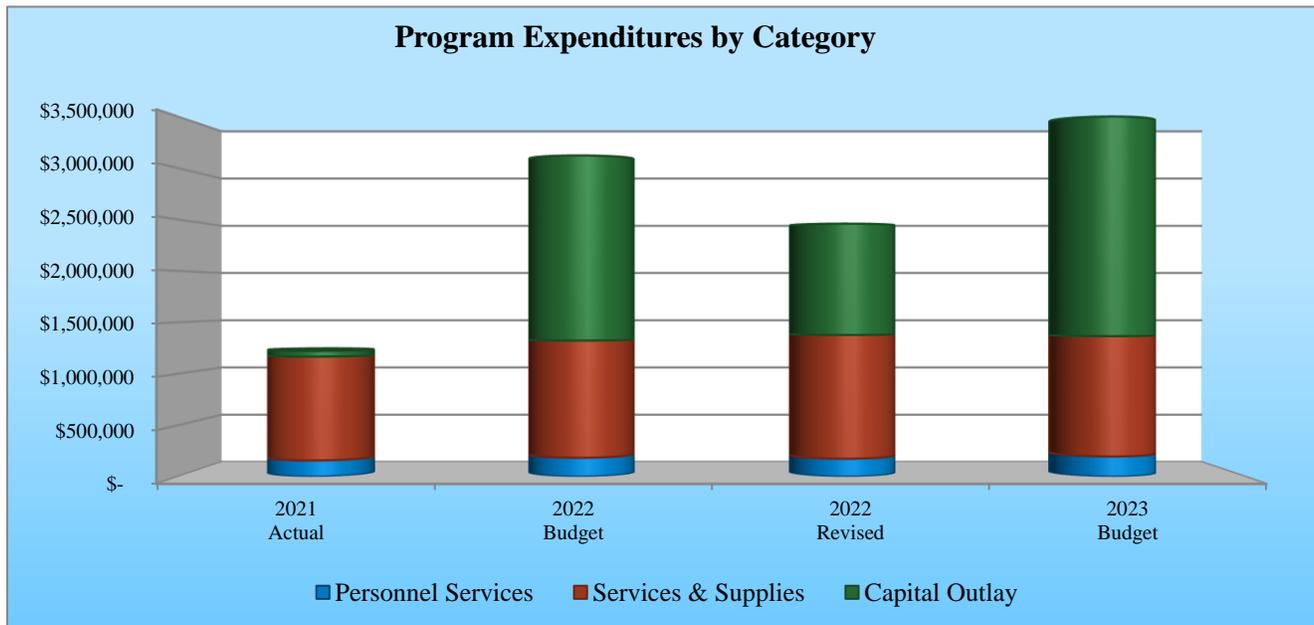
Activity: Service charges to water and sewer customers are periodically assessed.

Expectation: Service charge adjustments are recommended, when appropriate.

Result-Benefit: Utility income and expenditures balance over time.

Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 156,710	\$ 183,445	\$ 174,232	\$ 196,092
Services & Supplies	1,009,927	1,139,378	1,202,525	1,169,578
Capital Outlay	55,651	1,798,732	1,082,488	2,158,732
TOTAL:	\$ 1,222,288	\$ 3,121,555	\$ 2,459,245	\$ 3,524,402





Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Water Enterprise Fund	1,222,288	1,703,029	1,222,288	2,459,245
TOTAL:	\$ 1,222,288	\$ 1,703,029	\$ 1,222,288	\$ 2,459,245



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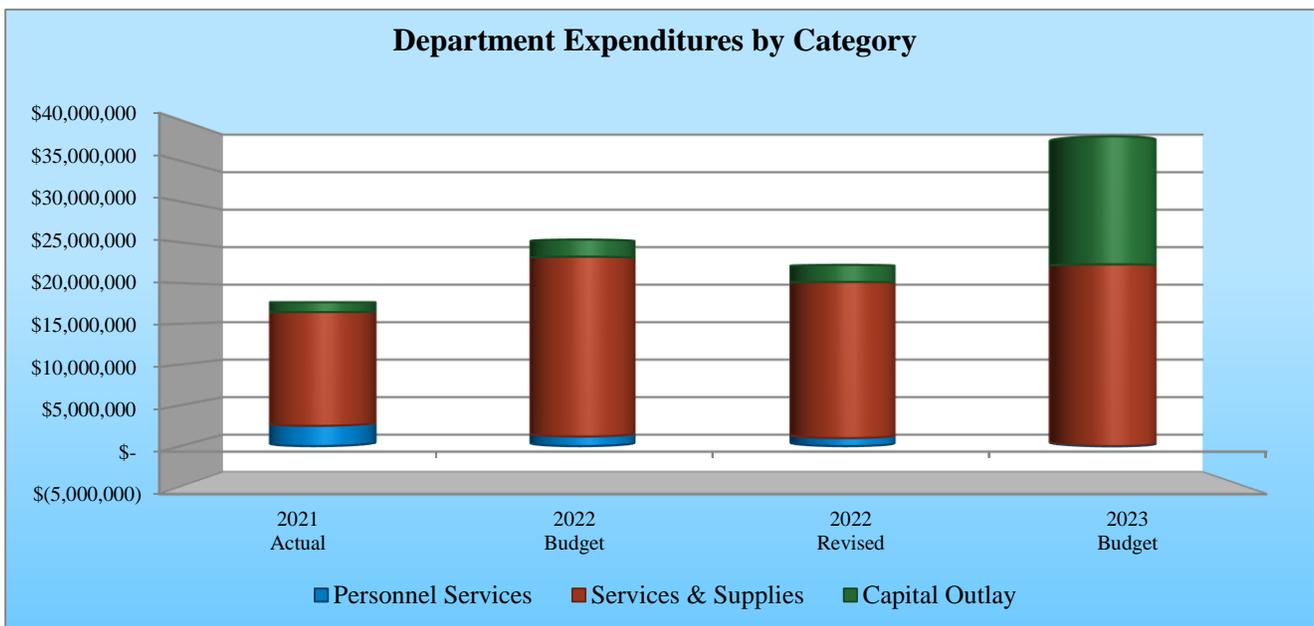
Department: Non-Departmental

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

Department Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 2,479,757	\$ 1,168,595	\$ 977,054	\$ (3,729)
Services & Supplies	13,950,442	22,062,282	19,156,342	22,290,430
Capital Outlay*	1,217,885	2,095,139	2,095,139	15,695,139
TOTAL:	\$ 17,648,084	\$ 25,326,017	\$ 22,228,535	\$ 37,981,841



*Capital Outlay increase in 2023 is related to the North Dry Gulch Project and Navigation Center Project.



Department Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 3,281,204	\$ 5,569,092	\$ 3,881,374	\$ 16,932,481
Tabor Fund	-	-	37,400	-
Capital Improvement Fund	(415,228)	2,095,139	2,095,139	2,095,139
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
Property & Casualty Self-Insurance Fund	1,480,466	2,511,740	2,734,911	2,034,026
Workers Comp Self-Insurance Fund	894,458	1,216,442	1,298,801	1,253,910
Medical & Dental Self-Insurance Fund	12,283,382	13,633,104	11,880,404	15,425,786
Retiree's Health Program Fund	123,801	220,000	220,005	160,000
TOTAL:	\$ 17,648,084	\$ 25,326,017	\$ 22,228,535	\$ 37,981,841

Full-Time Positions

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

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
ADA Coordinator	-	1.00	1.00	1.00
Benefits Specialist	1.00	1.00	1.00	1.00
Enterprise Training Manager	1.00	1.00	1.00	1.00
Occup Health & Wellness Coord	1.00	1.00	1.00	1.00
Risk Mgmt Claims Specialist	1.00	1.00	1.00	1.00
Volunteer Coordinator	-	1.00	1.00	-
Workers' Comp/Safety Manager	0.70	0.70	0.70	0.70
Reassessed Vacant Positions	-	-	-	10.00
TOTAL:	4.70	6.70	6.70	15.70
Part-Time Hours	-	-	454	454
Total Full-Time and Part-Time Positions Stated as FTE	4.70	5.70	6.92	15.92



Program: Citywide Employee Benefits
Department: Non-Departmental
Division: Human Resources

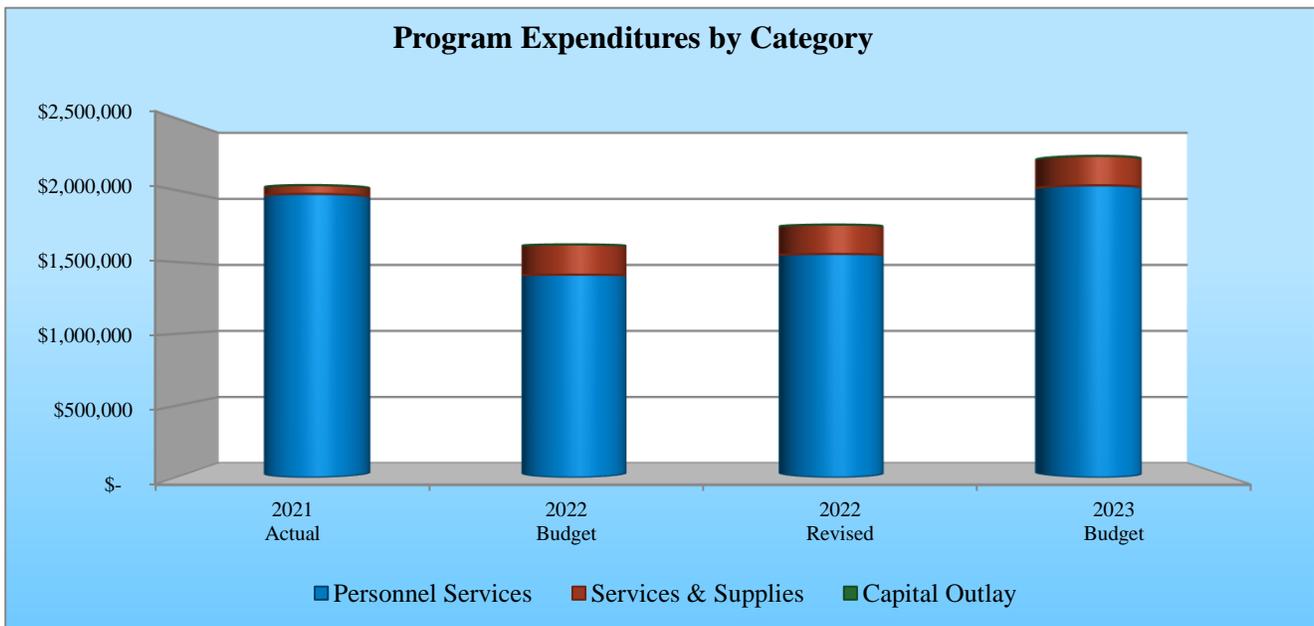
Purpose: The City has a number of employee benefits that are not assigned to the specific budgets within departments. These costs are paid for out of the Citywide Employee Benefits Program. These include retiree health plan funds, separation and severance payouts, contributions to the Police Duty Death and Disability Fund, recreation center passes, educational assistance, unemployment benefits, employee assistance programs, employee recognition programs, consulting and miscellaneous insurance and benefit programs.

The medical Health Reimbursement Account (HRA) plans continued to result in savings for the City during the 2020 annual renewal. These will be continually refined to make cost-effective use of total rewards dollars.

The Department provides guidelines on complying with governmental regulations and City policies. In the coming years, with the assistance of a consultant, the City will continue to closely manage and monitor compliance of our programs (particularly the developments of the Patient Protection & Affordable Care Act and the Health Care & Education Reconciliation Act) and continue cost control efforts.

Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 1,973,586	\$ 1,411,500	\$ 1,555,383	\$ 2,033,500
Services & Supplies	61,744	211,000	205,000	205,000
Capital Outlay	-	-	-	-
TOTAL:	\$ 2,035,330	\$ 1,622,500	\$ 1,760,383	\$ 2,238,500





Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 1,911,529	\$ 1,322,000	\$ 1,459,878	\$ 1,998,000
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	123,801	220,000	220,005	160,000
TOTAL:	\$ 2,035,330	\$ 1,622,500	\$ 1,760,383	\$ 2,238,500



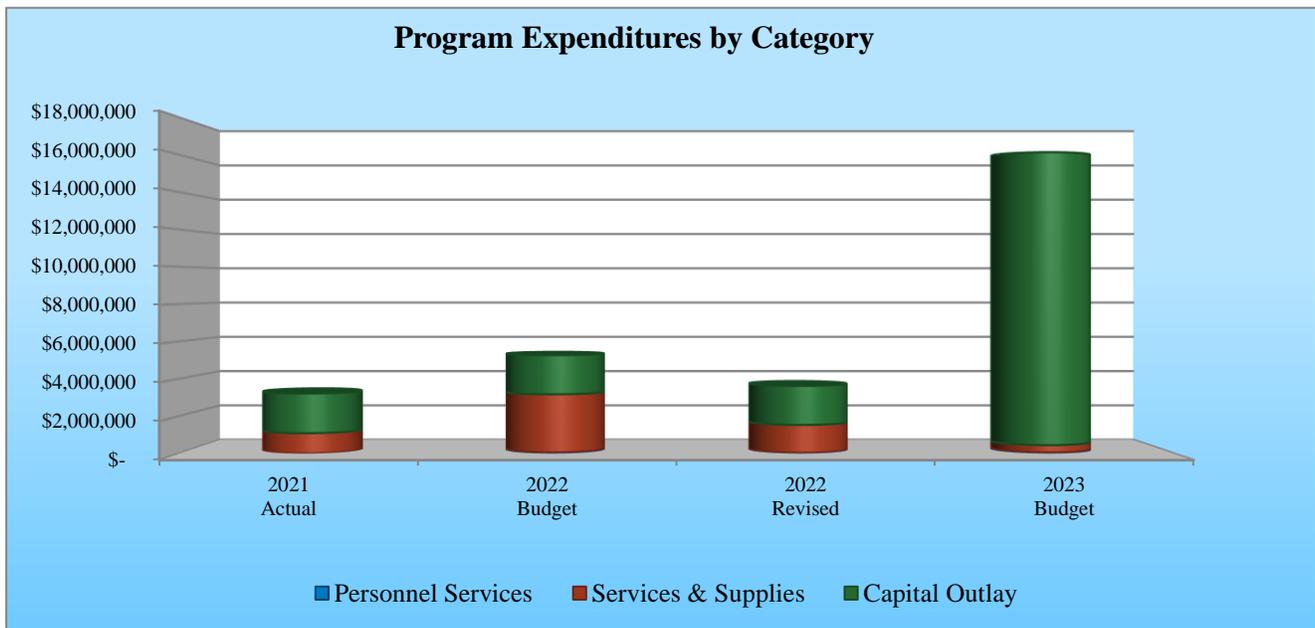
Program: Debt Obligations/Special Projects
Department: Non-Departmental
Division: Debt Obligations/Special Projects

Purpose: The Debt Obligations/Special Projects program budgets for the annual lease/rents on various office and storage space that the City occupies. This includes the Civic Center lease payments, the Capital Improvement Fund's portion of the Certificates of Participation, and the capital lease payments for a police facility. This program also provides for unexpected needs and for special projects.

Funding for special projects is provided for in this Non-Departmental budget. Expenses include one-time costs needed to complete special projects.

Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 2,344	\$ 49,000	\$ 32,667	\$ 49,000
Services & Supplies	1,076,456	3,116,242	1,488,830	391,478
Capital Outlay*	2,127,186	2,095,139	2,095,139	15,695,139
TOTAL:	\$ 3,205,986	\$ 5,260,381	\$ 3,616,636	\$ 16,135,617



*Capital Outlay increase in 2023 is related to the North Dry Gulch Project and Navigation Center Project.



Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 1,078,800	\$ 3,165,242	\$ 1,521,497	\$ 14,040,478
Capital Improvement Fund	2,127,186	2,095,139	2,095,139	2,095,139
Sewer Enterprise Fund	-	-	-	-
Stormwater Enterprise Fund	-	-	-	-
Water Enterprise Fund	-	-	-	-
TOTAL:	\$ 3,205,986	\$ 5,260,381	\$ 3,616,636	\$ 16,135,617



Program: Self-Insurance Funding
Department: Non-Departmental
Division: Human Resources

Purpose: The Self-Insurance Funding program provides protection of the City's assets by establishing processes which include safety programs to prevent injury or loss, prompt and thorough investigation of accidents, and the purchase of supplemental insurance coverage to transfer the risk of catastrophic losses to an insurer. The Medical and Dental self-insurance funds provide competitive and compliant health insurance for employees in a fiscally responsible manner.

The City continues to maintain a self-insurance program to pay for expected and unexpected losses that occur in the course of delivering municipal government services. By self-insuring, the City has saved a significant amount of money over the years compared to the traditional approach of purchasing full insurance or being a member of an insurance pool.

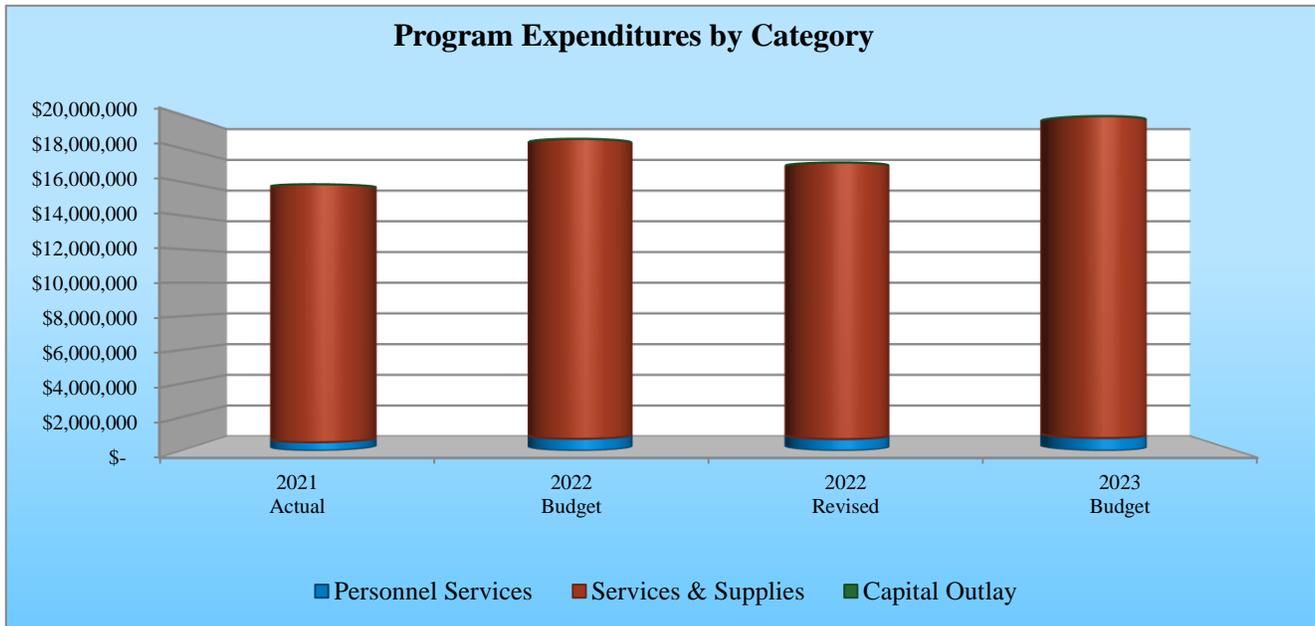
Operating as a self-insured requires that the City maintain an appropriate fund reserve to cover its losses from year to year. The City is also required to maintain a reserve of funds in the event that the City incurs an unusually high number of claims or high payouts on claims. In addition, an appropriate fund reserve is mandated by the State of Colorado in order to maintain a permit to operate as self-insured. Forecasting the amount of money the City needs in the self-insurance fund is determined through an actuarial study conducted by an independent actuary. Every two years such a study is conducted. From this study, a reserve fund level is established for the new period and the proper reserve fund level is maintained.

The cost of insurance continues to rise in all arenas, including property, fiduciary liability, and workers' compensation due to an increasingly litigious environment. The self-insurance program will continue to stay up to date on this trend and keep management and citizens informed in order to budget for these rising costs in the future.



Program Expenditures By Category

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
Personnel Services	\$ 503,827	\$ 708,095	\$ 689,005	\$ 753,597
Services & Supplies	15,354,479	17,853,190	16,462,512	19,160,123
Capital Outlay	-	-	-	-
TOTAL:	\$ 15,858,306	\$ 18,561,286	\$ 17,151,516	\$ 19,913,721



Program Expenditures By Fund

	2021 Actual	2022 Budget	2022 Revised	2023 Budget
General Fund	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Medical & Dental Self-Insurance Fund	12,283,382	13,633,104	11,880,404	15,425,786
Property & Casualty Self-Insurance Fund	1,480,466	2,511,740	2,734,911	2,034,026
Workers Comp Self-Insurance Fund	894,458	1,216,442	1,298,801	1,253,910
TOTAL:	\$ 15,858,306	\$ 18,561,286	\$ 17,151,516	\$ 19,913,721



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CAPITAL IMPROVEMENT AND PRESERVATION PLAN



FIVE-YEAR CAPITAL IMPROVEMENT AND PRESERVATION PLAN (CIPP)

2023 BUDGET CIPP OVERVIEW

The Capital Improvement and Preservation Plan (CIPP) has been on a multi-year path toward becoming primarily used for maintenance and replacement of city facilities and equipment. The opportunity for funding new facilities and improvements is shrinking. Approximately 85% of the planned Capital Improvement Fund expenditures are for replacement or maintenance of infrastructure or meeting existing contractual agreements. The COVID-related financial uncertainty of 2020 accelerated the transition. Multiple programs and projects were reduced during the budget process in 2020. As the recovery has continued, the 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 (TIMING ADJUSTED)

The following projects have been moved from 2022 to 2023 with some continuing into 2024 due to the timing of services.

Capital Improvement Fund

Three projects were moved from 2022 to 2023, 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.



FIVE-YEAR CAPITAL IMPROVEMENT AND PRESERVATION PLAN (CIPP) (CONTINUED)

NEW PROJECTS (TIMING ADJUSTED)(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.

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 TIMING ADJUSTED (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.



FIVE-YEAR CAPITAL IMPROVEMENT AND PRESERVATION PLAN (CIPP) (CONTINUED)

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.



FIVE-YEAR CAPITAL IMPROVEMENT AND PRESERVATION PLAN (CIPP) (CONTINUED)

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



FIVE-YEAR CAPITAL IMPROVEMENT AND PRESERVATION PLAN (CIPP) (CONTINUED)

FUNDS INCLUDED IN THE CIPP (continued)

TABOR Fund

The TABOR Fund was established to maintain a separate accounting for TABOR Funds received as a result of the November 2018 election that allowed the City to retain TABOR funds through 2025 and expend them in accordance with Ordinance 2018-20.

Water Utility

Water Utility funding is derived exclusively from fees paid by customers of the city water utility. All revenue from water utility customers is dedicated to providing water utility services.

ABBREVIATIONS USED IN THE REMAINDER OF THIS CAPITAL IMPROVEMENT AND PRESERVATION PLAN

CDBG	Community Development Block Grant	JCOS	Jefferson County Open Space Grant
CDOT	Colorado Department of Transportation	LRA	Lakewood Reinvestments Funds
CIF	Capital Improvement Fund	LPBA	Lakewood Public Building Authority
CMPI	Community Mobility Planning and Implementation Grant	LWCF	Land and Water Conservation Fund
COP	Certificates of Participation	MHFD	Mile High Flood District
CT	Conservation Trust Funds	NPP	Neighborhood Participation Program
ED	Economic Development Fund	OS	Open Space Fund
ERF	Equipment Replacement Fund	SMU	Stormwater Management Utility
FASTER	Funding Advancements for Surface Transportation and Economic Recovery State Funds	SRTS	Safe Routes to School Grant
GENERAL	General Fund	STATE	State of Colorado
GOCO	Great Outdoors Colorado	STATE TRAILS	State Trails Grant
GOLF	Golf Course Funds	TABOR	TABOR Fund
HSIP	Highway Safety Improvement Program Federal Funds	TAP	Transportation Alternatives Program Federal Funds



CAPITAL IMPROVEMENT FUND

Page*	PROJECT NAME	2022 Revised	2023	2024	2025	2026	2027
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					
ANNUAL PROGRAMS							
2	City Entry Sign Maintenance	\$ 13,000	\$ 13,000	\$ 14,000	\$ 14,000	\$ 15,000	\$ 15,000
3	Building Infrastructure	7,645,445	1,420,000	1,440,000	1,460,000	1,480,000	870,000
4	Neighborhood Participation Program <i>Add'l funds of \$814,000 from Open Space (OS) Funds</i>	239,740	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	1,030,000	1,060,000	1,090,000	1,120,000	1,150,000	1,180,000
7	Pavement Markings and Signs	431,170	435,000	441,000	447,000	453,000	459,000
8	Street Resurfacing/Concrete Rehabilitation	12,064,880	12,775,501	13,527,978	14,324,776	15,168,506	16,061,931
9	Vehicle Replacement	2,472,367	3,500,000	3,650,000	3,650,000	3,650,000	-
	SUBTOTALS	\$ 24,666,279	\$ 20,041,733	\$ 21,008,780	\$ 21,868,805	\$ 22,777,016	\$ 19,454,167
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	Fuel Management System Replacement	-	360,000	-	-	-	-
13	Contract Bridge Rehabilitation	-	1,000,000	-	-	-	-
	SUBTOTALS	\$ 620,000	\$ 1,360,000	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION							
14	Alameda Avenue Shared Use Path, Garrison west to Kipling <i>Add'l funds of \$336,000 from a Community Mobility Planning Implementation (CMPI) Grant</i>	295,000	-	-	-	-	-
15	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
16	Replace Network Switches	-	450,000	-	-	-	-
17	W-Line Shared Use Path Connections <i>Add'l funds of \$1,600,000 from Federal matching Funds</i>	825,000	-	-	-	-	-
18	Kipling Signals @ 8th Pl & Fed Ctr Gate 1 <i>Add'l funds of \$671,816 from State and Federal HSIP Funds</i>	150,000	-	-	-	-	-
19	Kipling Signals @ 13th Ave & 13th Pl <i>Add'l funds of \$960,000 from State FASTER Funds</i>	225,000	-	-	-	-	-
20	Kipling Pkwy Median Modifications at Hampden Ave <i>Funds of \$502,230 from State and Federal HSIP Funds</i>	130,000	-	-	-	-	-

*Supplemental CIPP Project Budget Document



CAPITAL IMPROVEMENT FUND (continued)

Page*	PROJECT NAME	2022 Revised	2023	2024	2025	2026	2027
21	Capital Projects Personnel	790,864	856,558	880,229	903,639	927,751	952,811
	<i>Add'l funds of \$1,356,582 from TABOR, SMU, Sewer and Water Enterprise Funds</i>						
	SUBTOTALS	\$ 3,615,864	\$ 4,708,581	\$ 2,907,253	\$ 2,956,664	\$ 3,008,777	\$ 1,562,838
	PROJECT CONTINGENCIES						
22	Capital Project Contingencies and Infrequent Needs	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTALS	\$ 1,000,000	\$ -				
	TOTAL CAPITAL IMPROVEMENT FUND	\$ 31,997,282	\$ 28,205,453	\$ 26,011,172	\$ 26,920,608	\$ 27,880,932	\$ 23,112,144

CONSERVATION TRUST AND OPEN SPACE FUNDS

Page*	PROJECT NAME	2022 Revised	2023	2024	2025	2026	2027
	ANNUAL PROGRAMS						
23	Parks Infrastructure	\$ 425,000	\$ 275,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
24	Arts in the Park	20,000	20,000	20,000	20,000	20,000	20,000
25	Playground Replacement	805,000	120,000	120,000	120,000	120,000	120,000
	SUBTOTALS	\$ 1,250,000	\$ 415,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 265,000
	CAPITAL PRESERVATION & IMPROVEMENT						
26	Site & Facility Improvements	\$ 1,670,942	\$ 1,230,000	\$ 1,120,000	\$ 1,120,000	\$ 1,120,000	\$ 1,120,000
	<i>Add'l funds of \$450,000 from Community Development Block Grant (CDBG) Funds</i>						
	SUBTOTALS	\$ 1,670,942	\$ 1,230,000	\$ 1,120,000	\$ 1,120,000	\$ 1,120,000	\$ 1,120,000
	DEVELOPMENT PROJECTS						
4	Neighborhood Participation Programs	\$ 240,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
27	Carmody Park Improvements	1,211,696	600,000	-	-	-	-
28	Heritage Lakewood Belmar Park	305,223	20,000	20,000	20,000	20,000	20,000
29	Bear Creek Lake Park	225,000	227,500	79,568	81,954	-	-
30	Addenbrooke Park Improvements	1,144,900	-	-	-	-	-
31	Washington Heights Improvements	50,000	50,000	-	-	-	-
32	Belmar Park Renovations	100,000	400,000	-	-	-	-
33	Morse Park Maintenance Facility	1,069,700	-	-	-	-	-
34	Recreation Center Repairs and Renovations	640,000	-	-	-	-	-
35	Lasley Park Improvements	-	150,000	-	-	-	-
36	McDonnell Park Renovations	-	200,000	-	-	-	-
37	Wright Street Park Renovations	-	1,100,000	-	-	-	-
38	O'Kane Park Improvement	340,000	400,000	-	-	-	-
39	Lakewood Park Renovations	240,837	-	-	-	-	-
	SUBTOTALS	\$ 5,567,356	\$ 3,267,500	\$ 219,568	\$ 221,954	\$ 140,000	\$ 140,000
	ACQUISITIONS						
40	Land Acquisition	\$ 546,757	\$ 40,000	\$ 1,000,000	\$ 500,000	\$ 500,000	\$ 40,000
	<i>Add'l funds from TABOR Funds</i>						
	SUBTOTALS	\$ 546,757	\$ 40,000	\$ 1,000,000	\$ 500,000	\$ 500,000	\$ 40,000
	TOTAL CONSERVATION TRUST AND OPEN SPACE FUNDS	\$ 9,035,055	\$ 4,952,500	\$ 2,604,568	\$ 2,106,954	\$ 2,025,000	\$ 1,565,000



ALL OTHER CAPITAL FUNDS

COMMUNITY DEVELOPMENT BLOCK GRANT

Page*	PROJECT NAME	2022 Revised	2023	2024	2025	2026	2027
26	Site and Facility Improvements <i>Add'l funds from Open Space and Conservation Trust Funds</i>	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT		\$ 450,000	\$ -				

EQUIPMENT REPLACEMENT FUND

Page*	PROJECT NAME	2022 Revised	2023	2024	2025	2026	2027
41	Finance & HR Management System Replacement	\$ 1,325,000	\$ 1,850,000	\$ -	\$ -	\$ -	\$ -
42	Public Safety Radio System Upgrade	400,000	-	-	-	-	-
43	Police Portable Radios	2,500,000	-	-	-	-	-
44	Public Safety Video Surveillance System Enhancements	150,000	-	-	-	-	-
62	Recreation System Replacement	-	250,000	-	-	-	-
45	Network Fiber Expansion for Golf Courses and Bear Creek Lake Park	-	150,000	-	-	-	-
N/A	Recreation Center Fitness Equipment Replacement	100,000	100,000	100,000	100,000	100,000	100,000
46	City Radio Replacement	150,000	-	-	-	-	-
47	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		\$ 6,025,000	\$ 3,750,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000

SEWER ENTERPRISE

Page*	PROJECT NAME	2022 Revised	2023	2024	2025	2026	2027
48	Sewer Lining	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
49	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	-	-	-	-	-
22	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	2022 Revised	2023	2024	2025	2026	2027
50	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
51	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	-	-	-	-	-
22	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

*Supplemental CIPP Project Budget Document



ALL OTHER CAPITAL FUNDS (continued)

TABOR FUND

Page*	PROJECT NAME	2022 Revised	2023	2024	2025	2026	2027
53	Bear Creek Greenbelt Renovations <i>Add'l funds from LWCF Funds and County Open Space Grant</i>	\$ 2,270,961	\$ -	\$ -	\$ -	\$ -	\$ -
34, 38,							
39	Park Improvements (Wright, O'Kane, & Morse Park) <i>Add'l funds from Open Space Funds</i>	250,000	3,400,000	280,000	-	-	-
53	Peak View Park	182,010	1,000,000	-	-	-	-
41	Land Acquisition <i>Add'l funds from Open Space Funds</i>	3,057,000	-	-	-	-	-
16	Shared Use Paths/Sidewalks <i>Add'l funds of \$11,363,000 from Capital Improvement Funds</i>	2,842,645	-	-	-	-	-
54	Porter Park Development	-	536,250	500,000	-	-	-
55	Traffic Signal at Alameda Pkwy and Utah Ave	15,000	200,000	350,000	-	-	-
56	Wadsworth at Morrison Road <i>Add'l funds of \$6,914,962 from Federal Funds</i>	2,528,990	-	-	-	-	-
57	Colfax Pedestrian Safety & Infrastructure Improvements <i>Add'l funds of \$10,000,000 from State Funds</i>	2,500,000	-	-	-	-	-
TOTAL TABOR FUND		\$ 13,646,606	\$ 5,136,250	\$ 1,130,000	\$ -	\$ -	\$ -

WATER ENTERPRISE

Page*	PROJECT NAME	2022 Revised	2023	2024	2025	2026	2027
58	Water Utility Capital Projects	322,600	1,750,000	1,050,000	1,050,000	1,050,000	1,050,000
59	Automatic Water Meter Reading	-	-	260,000	-	-	-
22	Capital Project Contingencies	100,000	-	-	-	-	-
TOTAL WATER ENTERPRISE		\$ 422,600	\$ 1,750,000	\$ 1,310,000	\$ 1,050,000	\$ 1,050,000	\$ 1,050,000

*Supplemental CIPP Project Budget Document



APPENDIX



**SCHEDULE OF CAPITAL PURCHASES
2022 - 2023 AUTHORIZATION SUMMARY**

DESCRIPTION	2022 Original Authorization	2022 Adjustment to Authorization	2022 Total Authorization	2023 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	\$ 800,000	\$ -	\$ 800,000	\$ 400,000	
✓ Art Space-Development Project	\$ -		\$ -		ED
Development Infrastructure Gap Reimbursement	\$ 100,000		\$ 100,000		ED
Lakewood Parking Study	\$ 80,000		\$ 80,000		General
On Call ED Services	\$ 100,000		\$ 100,000		ED
Printing Equipment-Lease Payments	\$ 70,000		\$ 70,000		General
West Colfax Streetscape and Art Improvements - Ward 1	\$ 400,000	\$ -	\$ 400,000	\$ 400,000	General
West Colfax Marketing	\$ 50,000		\$ 50,000		ED
CITY ATTORNEYS OFFICE	\$ 240,000	\$ -	\$ 240,000	\$ 240,000	
Outside Legal	\$ 240,000		\$ 240,000	\$ 240,000	General
CITY CLERK'S OFFICE	\$ 120,000	\$ -	\$ 120,000	\$ 120,000	
Elections (Annual/Regular/Coordinated with Jefferson County)	\$ 120,000		\$ 120,000	\$ 120,000	General
COMMUNITY RESOURCES - FAMILY SERVICES	\$ 500,000	\$ 112,000	\$ 612,000	\$ 612,000	
Food Program-Early Childhood Program	\$ -	\$ 112,000	\$ 112,000	\$ 112,000	Grant
Head Start Facility Renovations	\$ 500,000		\$ 500,000	\$ 500,000	Grant
COMMUNITY RESOURCES - HERITAGE CULTURE & THE ARTS	\$ 1,471,500	\$ (365,000)	\$ 1,106,500	\$ 1,976,500	\$ -
4th of July Event	\$ 85,000	\$ (85,000)	\$ -	\$ 185,000	General
Arts, Parks Recreation Management Software				\$ -	General*
Ballet Ariel	\$ 50,000		\$ 50,000	\$ 50,000	HCA
Bravo Magazine	\$ 80,000	\$ (20,000)	\$ 60,000	\$ 60,000	HCA
Bulk Mail Services- Bravo & Connections	\$ 83,500	\$ (20,000)	\$ 63,500	\$ 63,500	HCA
HLBP VC lighting system	\$ 100,000		\$ 100,000	\$ -	OS
HLBP Thematic playspace	\$ 60,000		\$ 60,000	\$ 350,000	OS/HCA
LCC Basement Security Improvements	\$ -	\$ 83,000	\$ 83,000	\$ -	OS
Cultural Plan				\$ 55,000	HCA
O'Kane Historic District Restorations	\$ 383,000	\$ (323,000)	\$ 60,000	\$ 383,000	Grant/HCA
Peerless Gas Station				\$ 200,000	HCA
Performance Now Theater Co.	\$ 325,000	\$ -	\$ 325,000	\$ 325,000	Grant/HCA Reserve
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.	\$ 19,355,133	\$ 7,205,266	\$ 26,310,399	\$ 14,402,600	
Addenbrooke Park Lake Edge Treatment	\$ -		\$ -		CT
Addenbrooke Park Improvements	\$ 500,000	\$ 750,000	\$ 1,250,000	\$ -	OS/CT
Aquatic Infrastructure	\$ -	\$ -	\$ -	\$ 200,000	CIF
Bear Creek Lake Park Master Plan				\$ 200,000	OS
Bear Creek Greenbelt Renovations	\$ 1,920,312	\$ 2,720,961	\$ 4,641,273		TABOR/OS
Bear Creek Lake Park Visitor Center Water Cistern	\$ -		\$ -	\$ 75,000	OS
Bear Creek Lake Park Trail Repairs	\$ -	\$ 64,500	\$ 64,500		OS
Bulk Gas Utility	\$ 220,000		\$ 220,000	\$ 250,000	General
Carmody Center Pool Renovations	\$ 1,500,000	\$ (1,300,000)	\$ 200,000	\$ 1,000,000	OS/CT
Carmody Pickleball Courts		\$ 1,200,000	\$ 1,200,000	\$ -	OS
City Clerk Front Desk Remodel	\$ 200,000		\$ 200,000		CIF*
City Facilities Repairs	\$ 100,000		\$ 100,000	\$ 100,000	CIF
Civic Center Complex Emergency Responder Radio	\$ -	\$ 250,000	\$ 250,000		GF
Civic Center Elevator Modernization	\$ 500,000	\$ 500,000	\$ 1,000,000		CIF*
Civic Center Parking Garage Fire Sprinkler Replacement	\$ 722,221		\$ 722,221		CIF*
Civic Center Security Gates	\$ 145,000		\$ 145,000		CIF*
Civic Center Snow Removal	\$ 70,000		\$ 70,000		General



**SCHEDULE OF CAPITAL PURCHASES
2022 - 2023 AUTHORIZATION SUMMARY**

DESCRIPTION	2022	2022	2022	2023	FUND
	Original Authorization	Adjustment to Authorization	Total Authorization	Original Authorization	
COMMUNITY RESOURCES – PLANNING & CONSTR. (continued)					
Civic Center Elevator Plaza Replacement	\$ 120,000	\$ (120,000)	\$ -		CIF
Civic Center &PSC Parking Structures		\$ 100,000		\$ 120,000	CIF*
✓ Community Solar Garden	\$ 177,600		\$ 177,600	\$ 177,600	General
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	\$ 100,000		\$ 100,000	\$ 100,000	General
Fire and Burglar Alarm Upgrades	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	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	\$ -	\$ 300,000	\$ 300,000		OS/CIF
HVAC Maintenance Service Contract	\$ 50,000		\$ 50,000	\$ 50,000	General
Heritage Lakewood Belmar Park Improvements	\$ 265,000	\$ 35,000	\$ 300,000	\$ 20,000	OS
Lakewood Cultural Center LED Lights	\$ 100,000	\$ 5,000	\$ 105,000		OS
Lakewood Park Improvements	\$ 500,000	\$ (380,000)	\$ 120,000		OS
Lakewood Rides Fenced Parking	\$ 100,000		\$ 100,000		OS
Maintenance Campus Rehabilitations	\$ 4,000,000		\$ 4,000,000	\$ 300,000	CIF*
CR Department Master Plan	\$ 200,000		\$ 200,000		OS
McDonnell Park Renovations	\$ 200,000	\$ (200,000)	\$ -	\$ 200,000	CT
Morse Park Renovations	\$ 1,300,000		\$ 1,300,000	\$ 2,100,000	OS/CDBG/TABOR
Maple Grove Trail	\$ -	\$ 100,000	\$ 100,000	\$ -	OS
Neighborhood Participation Program	\$ 160,000	\$ 80,000	\$ 240,000	\$ 180,000	OS/CIF
O'Kane Park Improvements	\$ 675,000		\$ 675,000	\$ 400,000	OS/CT
Park and Facility Improvements	\$ 1,800,000		\$ 1,800,000	\$ 1,230,000	OS/CT
Peak View Park Improvements (Formerly Taylor)	\$ 600,000	\$ 1,200,000	\$ 1,800,000	\$ 300,000	TABOR
Porter Park				\$ 1,000,000	TABOR
✓ Preventative Maintenance Software - Facilities	\$ 100,000	\$ 90,000	\$ 190,000	\$ 100,000	CIF
Public Building Assessment	\$ 200,000		\$ 200,000		General*
Public Building Window Servicing	\$ 50,000		\$ 50,000	\$ 50,000	CIF
Public Safety Center Parking Security		\$ 150,000			CIF*
Public Safety Center Updates				\$ 500,000	CIF*
Quail Shop Renovations	\$ 330,000	\$ 385,000	\$ 715,000	\$ 100,000	CIF
Quail Street Park Improvements	\$ -	\$ 215,000	\$ 215,000		OS
Recreation Center Improvements	\$ 300,000	\$ 700,000	\$ 1,000,000	\$ 300,000	OS
Roof Repairs and Replacements	\$ 100,000		\$ 100,000	\$ 100,000	CIF
Taft Park Improvements		\$ 500,000	\$ 500,000		OS
Two Creeks Park Development	\$ 500,000	\$ 50,000	\$ 550,000	\$ 1,200,000	OS
✓ Warren Tech GOCO Pass Through	\$ -	\$ 59,805	\$ 59,805		OS
Walker-Branch Park Improvements	\$ -	\$ -	\$ -	\$ 600,000	OS
Washington Heights Facility Improvements	\$ 100,000	\$ (50,000)	\$ 50,000	\$ 50,000	OS
✓ Water Rights Consulting	\$ 100,000		\$ 100,000	\$ 100,000	OS
Whitlock Recreation Center Renovations	\$ 100,000		\$ 100,000		CT
Wright Street Park Improvements	\$ 500,000	\$ (250,000)	\$ 250,000	\$ 2,500,000	OS/TABOR
COMMUNITY RESOURCES - RECREATION	\$ 340,000	\$ (40,000)	\$ 300,000	\$ 300,000	
Community Connections Magazine	\$ 80,000	\$ (40,000)	\$ 40,000	\$ 40,000	General
Fitness Equipment	\$ 100,000		\$ 100,000	\$ 100,000	General*
Pool Chemicals	\$ 60,000		\$ 60,000	\$ 60,000	General
✓ Sports League/Officials Contracts	\$ 100,000		\$ 100,000	\$ 100,000	General
COMMUNITY RESOURCES -GOLF	\$ 585,958	\$ 135,000	\$ 720,958	\$ 670,000	
Fox Hollow Clubhouse Furnaces and Air Conditioners	\$ 55,000		\$ 55,000	\$ 55,000	Golf
✓ Fox Hollow Golf Carts Lease Payment	\$ 110,340	\$ 20,000	\$ 130,340	\$ 130,000	Golf
Fox Hollow Irrigation Replacement & Improvements	\$ -		\$ -		Golf
Golf Course Clubhouse Maintenance and Improvements	\$ 100,000		\$ 100,000	\$ 100,000	Golf
Golf Course Maintenance Equipment	\$ 150,000	\$ 100,000	\$ 250,000	\$ 200,000	Golf
Golf Course Maintenance and Improvements	\$ 100,000		\$ 100,000	\$ 100,000	Golf
✓ Homestead Golf Carts Lease Payment	\$ 70,618	\$ 15,000	\$ 85,618	\$ 85,000	Golf



**SCHEDULE OF CAPITAL PURCHASES
2022 - 2023 AUTHORIZATION SUMMARY**

DESCRIPTION	2022	2022	2022	2023	FUND
	Original Authorization	Adjustment to Authorization	Total Authorization	Original Authorization	
COMMUNITY RESOURCES - PARKS	\$ 2,122,000	\$ 385,925	\$ 2,507,925	\$ 1,567,000	
Bear Creek Lake Park Improvements	\$ 75,000	\$ -	\$ 75,000	\$ -	OS
Belmar Park Improvements	\$ 100,000	\$ -	\$ 100,000	\$ 500,000	OS
✓ Community Clean-up & Disposal	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	General
Concrete Flatwork	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	General/OS
Lasley Park Tennis Court Replacement	\$ 150,000	\$ 53,925	\$ 203,925	\$ -	OS
Westborough Tennis Court Replacement	\$ -	\$ 212,000	\$ 212,000	\$ -	OS
Daniels Park Retaining Wall	\$ -	\$ -	\$ -	\$ -	OS
Ditch Water Monitoring	\$ -	\$ -	\$ -	\$ -	General
✓ JEFFCO SLASH Contribution	\$ 600,000	\$ -	\$ 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	\$ -	\$ 50,000	\$ 50,000	OS
Pathway LED light replacement	\$ 55,000	\$ -	\$ 55,000	\$ 55,000	OS
Playground Replacement	\$ 120,000	\$ -	\$ 120,000	\$ 120,000	OS
Residential Tree Assistance Program	\$ 250,000	\$ -	\$ 250,000	\$ -	OS*
Right of Way Mowing Contract	\$ 142,000	\$ 20,000	\$ 162,000	\$ 162,000	General
Small Park & Median Maintenance Contract	\$ 200,000	\$ 25,000	\$ 225,000	\$ 225,000	General
Trash Collection	\$ 75,000	\$ 25,000	\$ 100,000	\$ 100,000	General
FINANCE DEPARTMENT	\$ 893,000	\$ -	\$ 893,000	\$ 893,000	
Copier Leases	\$ 140,000	\$ -	\$ 140,000	\$ 140,000	General
Financial Resilience Planning Study	\$ 121,000	\$ -	\$ 121,000	\$ 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	\$ 8,250,000	\$ (125,000)	\$ 8,125,000	\$ 5,551,000	
✓ Asset Management System Maintenance	\$ 150,000	\$ 10,000	\$ 160,000	\$ 160,000	General
✓ Budget system maintenance	\$ 110,000	\$ -	\$ 110,000	\$ -	General
City Radio Replacement	\$ 150,000	\$ -	\$ 150,000	\$ -	ERF*, General
✓ Citywide Records Management system maintenance	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	General
Core Firewall Maintenance	\$ 150,000	\$ 50,000	\$ 200,000	\$ 215,000	General
✓ Court System Maintenance	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	General
Desktop Collaboration Software	\$ 475,000	\$ -	\$ 475,000	\$ 475,000	General
Email security system maintenance	\$ -	\$ -	\$ -	\$ 75,000	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	\$ (1,325,000)	\$ -	\$ 1,325,000	ERF*
New ERP Annual Subscription	\$ -	\$ 250,000	\$ 250,000	\$ 325,000	ERF*
New ERP Implementation Services	\$ -	\$ 1,075,000	\$ 1,075,000	\$ 1,525,000	ERF*
Identity Management System Maintenance	\$ -	\$ -	\$ -	\$ 85,000	General
✓ IT Advisory Services	\$ 65,000	\$ -	\$ 65,000	\$ 66,000	General
IT Infrastructure sustainability program for PCs, servers, storage, and other network components.	\$ 950,000	\$ -	\$ 950,000	\$ 800,000	ERF*
✓ Learning Management System Maintenance	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	PCSIF**
✓ Managed Detection and Response	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	General
Network Fiber Expansion for Golf Courses and Bear Creek Lake Park	\$ 150,000	\$ (150,000)	\$ -	\$ 150,000	ERF*
✓ Phone System Maintenance	\$ 75,000	\$ (75,000)	\$ -	\$ -	ERF, General
Police Portable Radios	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -	ERF*
✓ Public Safety Radio System Upgrade	\$ 400,000	\$ -	\$ 400,000	\$ -	ERF*
Public Safety Video Surveillance System Enhancements	\$ 150,000	\$ -	\$ 150,000	\$ -	ERF*
✓ Radio Maintenance Payments	\$ 120,000	\$ (60,000)	\$ 60,000	\$ 60,000	General
Recruiting Services	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	General
Recreation System Replacement	\$ -	\$ -	\$ -	\$ 250,000	ERF, General
✓ Security Camera Expansion	\$ 125,000	\$ -	\$ 125,000	\$ 125,000	General*
✓ Technology Infrastructure Maintenance	\$ 60,000	\$ -	\$ 60,000	\$ 85,000	General
✓ Telephone & Telecommunication	\$ 775,000	\$ 25,000	\$ 800,000	\$ 810,000	General



**SCHEDULE OF CAPITAL PURCHASES
2022 - 2023 AUTHORIZATION SUMMARY**

DESCRIPTION	2022 Original Authorization	2022 Adjustment to Authorization	2022 Total Authorization	2023 Original Authorization	FUND
MUNICIPAL COURT	\$ 185,000	\$ 185,000	\$ 185,000	\$ 194,250	
Public Defender	\$ 185,000		\$ 185,000	\$ 194,250	General
PLANNING	\$ 1,769,428	\$ 1,790,630	\$ 3,560,058	\$ 3,183,630	
40W Artline Safety Implementation Project	\$ 165,000	\$ -	\$ 165,000	\$ 165,000	Grant
40W Artline Framework Plan	\$ 135,000	\$ -	\$ 135,000	\$ 135,000	Grant
ArtLine Project	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	CIF
CDBG contract to install new playground equipment at Morse Park	\$ 358,000	\$ -	\$ 358,000	\$ 358,000	CDBG
CDBG contract for water taps for JCMH affordable housing development	\$ -	\$ 190,000	\$ 190,000	\$ 190,000	CDBG
CDBG contract to Mile High Youth Corps residential energy improvements	\$ -	\$ 70,000	\$ 70,000	\$ 70,000	CDBG
DOLA Planning Grant for Housing Plan	\$ -	\$ 104,500	\$ 104,500	\$ 104,500	Grant
CDBG contract to renovate the Patterson Head Start cottages	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	CDBG
CDBG-COVID funding to assist in COVID-19 response and recovery	\$ -	\$ 716,130	\$ 716,130	\$ 716,130	CDBG
Homeless Navigator Vehicles and Trailers		\$ 160,000	\$ 160,000	\$ 160,000	General*
Community Grant Program - City grants Lakewood nonprofit organizations a total of \$100,000 annually	\$ 100,000	\$ -	\$ 100,000	\$ -	General
Contract to operate CDBG homeowner rehab program	\$ 85,000		\$ 85,000	\$ 85,000	CDBG
Homeless Assistance (CDBG)	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	CDBG
Neighborhood Participation Program (NPP) grant program	\$ 180,000	\$ -	\$ 180,000	\$ -	CIF
State Historical Fund Grant	\$ 75,640	\$ -	\$ 75,640	\$ -	Grant
Renewable Energy at Municipal Facilities Study	\$ 100,000	\$ -	\$ 100,000	\$ -	General
Transportation Management Association (TMA) along the W Line light rail corridor		\$ -	\$ -	\$ -	Grant
West Colfax Streetscape and Art Improvements - Ward 2	\$ 400,000	\$ -	\$ 400,000	\$ 400,000	General*
West Colfax Pedestrian Safety Project	\$ -	\$ -	\$ -	\$ -	Grant
West Colfax Pedestrian Safety Project Planning	\$ 120,788	\$ -	\$ 120,788	\$ -	Grant
Comprehensive Plan Special Studies	\$ -	\$ -	\$ -	\$ 200,000	General
Westland Parking Lot Funds	\$ -	\$ -	\$ -	\$ 1,000,000	General
Westland Area Proposed Improvements	\$ -	\$ -	\$ -	\$ 1,000,000	General
POLICE DEPARTMENT	\$ 4,203,233	\$ 39,640	\$ 4,240,373	\$ 3,199,247	
✓ ALPR (Auto License Plate Readers)	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	Grant
Body Camera Program	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 100,000	TABOR
Body Camera Program	\$ 216,000	\$ -	\$ 216,000	\$ -	GRANT
✓ DIMS Replacement	\$ 142,500	\$ (127,500)	\$ 15,000	\$ -	TABOR
Training Room Upgrade			\$ 127,500	\$ 127,500	TABOR
✓ Foothills Animal Shelter Annual Assessment	\$ 358,600	\$ -	\$ 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
Peace Officer Mental Health	\$ -	\$ 130,000	\$ -	\$ 130,000	GRANT
Janitorial	\$ 110,000	\$ -	\$ 110,000	\$ 110,000	General
✓ Jefferson Center for Mental Health	\$ 150,625	\$ -	\$ 150,625	\$ 150,625	General
✓ Jefferson County Regional Crime Lab	\$ 225,000	\$ -	\$ 225,000	\$ 264,874	General
✓ Juvenile Assessment Center	\$ 85,000	\$ -	\$ 85,000	\$ 85,000	General
Parking Garage Security Fencing	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	TABOR
✓ Police Facility Lease - 870 Parfet	\$ 181,630	\$ -	\$ 181,630	\$ 181,630	General
✓ PorchLight Family Justice Center	\$ 110,000	\$ -	\$ 110,000	\$ 110,000	General
RMS Consulting - Blue Skies - Niche Quality Mgmt	\$ 60,000	\$ 76,740	\$ 136,740	\$ 136,740	General
✓ RMS Data Storage - Niche	\$ 144,600	\$ 80,400	\$ 225,000	\$ 225,000	General
✓ RMS Data Storage - Azure Cloud	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	General
✓ RMS Software - Licenses	\$ 500,000	\$ (420,000)	\$ 80,000	\$ -	General
Uniform Clothing Cleaner	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	General
✓ Vehicle Auto Theft Task Force Replacement	\$ -	\$ -	\$ -	\$ -	Grant
✓ Wellness Psychiatric Services	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	TABOR



**SCHEDULE OF CAPITAL PURCHASES
2022 - 2023 AUTHORIZATION SUMMARY**

DESCRIPTION	2022 Original Authorization	2022 Adjustment to Authorization	2022 Total Authorization	2023 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	\$ 16,087,457	\$ (410,000)	\$ 15,677,457	\$ 36,351,209	
Brownfields Funds	450,000	-	450,000	450,000	Grant
✓ Consultant Drainage Masterplan	50,000	-	50,000	50,000	SWEF
Contract Building Plan Review Services	200,000	400,000	600,000	600,000	General
Contract Expedited Building Plan Review Services	75,000	-	75,000	75,000	General
✓ Contract Utility Bill Printing & Postage Services	65,000	-	65,000	65,000	SEF/SWEF/WEF
Developer Contribution	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	-	670,000	670,000	-	Grant/CIF
Local Drainage Improvements	1,350,000	(600,000)	750,000	1,350,000	SWEF
✓ Major Drainageway Improvements	2,700,000	-	2,700,000	14,700,000	SWEF/General
✓ Potable Water Purchases	1,010,000	-	1,010,000	1,030,000	WEF
Recycling Services	175,200	-	175,200	185,000	General
Sewer Utility Capital Projects	1,600,000	(1,200,000)	400,000	1,600,000	SEF
Sidewalk-Shared Use Path Construction	3,400,000	(510,000)	2,890,000	2,560,000	CIF/TABOR/Grants
Design Survey - Capital Projects	-	80,000	80,000	80,000	TABOR
✓ Stormwater Permit Renewal Services	70,000	-	70,000	70,000	SWEF
✓ Utility Billing System Annual Costs	91,000	-	91,000	91,000	WEF/SEF/SWEF
Wadsworth at Morrison Road	-	800,000	800,000	8,643,952	Grant/TABOR/OS
✓ Wastewater Treatment Charges	2,701,257	-	2,701,257	2,701,257	SEF
Water Utility Capital Projects	1,750,000	-	1,750,000	1,750,000	WEF
PUBLIC WORKS – FLEET MGMT	\$ 6,685,218	\$ 311,000	\$ 6,996,218	\$ 9,660,000	
Fuel Management System Replacement	280,000	-	280,000		ERF
✓ Fuel Management System Contractor Services	80,000	-	80,000		ERF
Fuel Purchases	1,700,000	3,300,000	5,000,000	5,000,000	General
Fuel, Oil, Lubricants	49,218	11,000	60,218	60,000	General
Vehicle Repair, Accessory & Maintenance Services	1,116,000	-	1,116,000	1,100,000	General
Vehicles and Equipment	3,460,000	-	3,460,000	3,500,000	ERF
PUBLIC WORKS – STREET MAINTENANCE	\$ 13,541,900	\$ 3,990,000	\$ 17,531,900	\$ 13,699,000	
Asphalt Supply Contract(Pri/Sec)	62,000	-	62,000	244,000	General/CIF
Asphalt Surface Restoration	1,400,000	(200,000)	1,200,000	1,400,000	CIF
Automatic Meter Reading (AMR) - Water Utility	260,000	(260,000)	-	260,000	WEF
✓ Belmar Snow Removal	75,000	-	75,000	75,000	General
✓ Bioxide Chemical Purchase	80,000	-	80,000	80,000	SEF
Bridge Rehabilitation Contract	1,000,000	-	1,000,000	-	CIF
Pipe and Manhole Inspection & Cleaning Contract	74,900	200,000	274,900	250,000	SEF
Concrete Repair Program	1,650,000	(200,000)	1,450,000	1,450,000	CIF
Crack Seal Contract	500,000	100,000	600,000	600,000	CIF
Snow and Ice Materials	395,000	-	395,000	395,000	General
Deicing Material Storage/Decant System	-	650,000	650,000	-	CIF/SWEF/SEF
Sewer Lining Contract	350,000	(200,000)	150,000	350,000	SEF
Sewer Root Control Contract	50,000	-	50,000	50,000	SEF
Snowplow Contracting Services	375,000	-	375,000	375,000	General
Stormwater Maintenance Services	300,000	-	300,000	300,000	SWEF
✓ Stormwater/Street Cleaning Waste Disposal	70,000	-	70,000	70,000	General/SWEF
Street Overlay Contract	6,900,000	900,000	7,800,000	7,800,000	CIF



**SCHEDULE OF CAPITAL PURCHASES
2022 - 2023 AUTHORIZATION SUMMARY**

DESCRIPTION	2022 Original Authorization	2022 Adjustment to Authorization	2022 Total Authorization	2023 Original Authorization	FUND
PUBLIC WORKS – TRANSPORTATION ENG	\$ 4,464,271	\$ 3,396,712	\$ 7,860,983	\$ 5,145,167	
Annual Traffic Signal Replacements	1,030,000	-	1,030,000	1,060,000	CIF
✓ Electricity for signals, signs and street lights	1,630,000	4,000	1,634,000	1,770,000	General
Long-Life Pavement Marking	252,165	-	252,165	252,165	CIF
Network Switch Replacement	450,000	-	450,000	-	CIF*
Pedestrian Crossing on Union @ Sere Lane	-	200,000	200,000	-	TABOR
Signs & Markings Utility Truck	90,000	-	90,000	-	CIF
✓ Street light repairs and maintenance	562,000	896	562,896	562,896	General
Traffic Safety Improvements	235,000	-	235,000	210,000	CIF
Traffic Signal Construction and Maintenance	215,106	-	215,106	215,106	General/CIF
Traffic Signal on Union @ Florida	-	130,000	130,000	-	TABOR
Traffic Signal Reconstruction on Kipling @ 8th Place & Federal Center Gate #1	-	851,816	851,816	-	Grant/CIF
Traffic Signal Reconstruction on Kipling @ 13th Avenue & 13th Place	-	1,185,000	1,185,000	-	Grant/CIF
Traffic Signal Reconstruction on Simms St @ 8th Ave	-	10,000	10,000	525,000	TABOR
Traffic Signal Alameda Pkwy @ Utah Ave 6th Ave and Wadsworth Interchange Partnering	-	1,000,000	1,000,000	-	TABOR
MULTI-DEPARTMENTAL	\$ 33,778,350	\$ 240,000	\$ 34,018,350	\$ 35,142,350	
ADA Evaluation and Consultation	400,000	(150,000)	250,000	150,000	WCF*
Benefits Consultant	160,000	-	160,000	-	General
Civic Center Safety and Security Plans	-	240,000	240,000	240,000	PCF/WCF
✓ City Manager's Severance Fund	252,000	-	252,000	252,000	General
Dental Insurance	975,000	-	975,000	975,000	General
Employer Pension Contributions	10,422,300	-	10,422,300	10,922,300	All
Insurance Claims (Liability, Property/Casualty, Workers' Compensation)	3,500,000	-	3,500,000	3,500,000	PCF/WCF
Insurance Premiums (Liability, Property/Casualty, Workers' Compensation)	742,500	-	742,500	742,500	PCF/WCF
Life Insurance	258,300	-	258,300	274,300	General
Long-term Disability Insurance	467,250	-	467,250	489,250	General
Medical Insurance	15,225,000	-	15,225,000	15,925,000	General
Medical Insurance (Retiree)	168,000	-	168,000	174,000	General
✓ Previous City Manager's Trust	280,000	-	280,000	310,000	General
Retiree Health	330,000	-	330,000	340,000	General
Risk Third Party Administrator	440,000	-	440,000	440,000	PCF/WCF
Survivor Benefits	138,000	-	138,000	138,000	General
Unemployment Claims - State of Colorado	150,000	-	150,000	150,000	General
Vision Insurance	125,000	-	125,000	125,000	General
TOTAL CAPITAL PURCHASES	\$ 116,336,448	\$ 16,851,173	\$ 132,750,121	\$ 133,029,953	

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

	2021 Revised	2022 Budget	2022 Revised	2023 Budget
FROM:				
TO:				
TRANSFER PURPOSE				
General Fund	\$ 10,908,702	\$ 26,952,481	\$ 30,822,255	\$ 7,252,282
Capital Improvement Fund	\$ 2,318,378	\$ 9,285,599	\$ 6,885,599	\$ 1,000,000
Maintenance Campus Remediation	-	4,000,000	4,000,000	-
Sidewalks and Share Use Paths Construction	-	2,900,000	500,000	500,000
Building Infrastructure Maintenance	500,000	500,000	500,000	500,000
ARPA CIF Revenue Replacement	818,378	818,378	818,378	-
Civic Center Elevator Modernization	1,000,000	-	-	-
Civic Center Garage Fire System	-	722,221	722,221	-
City Clerk Remodel Safety Enhancements	-	345,000	345,000	-
Neighborhood Improvement Program	-	-	-	-
Heritage, Culture, and The Arts Fund	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
City Participation	1,100,000	1,100,000	1,100,000	1,100,000
Grants Fund	\$ -	\$ -		
Previous Period Adjustment				
Equipment Replacement Fund	\$ 1,250,000	\$ 7,875,000	\$ 7,875,000	\$ 1,500,000
IT Infrastructure Sustainability Program	1,250,000	1,400,000	1,400,000	1,400,000
Citywide Radio System Upgrade	-	400,000	400,000	-
Citywide Portable Radio Replacement	-	2,500,000	2,500,000	-
ERP Implmentation (JD Edwards Replacement)	-	3,175,000	3,175,000	-
Network Fiber Expansion	-	150,000	150,000	-
Public Safety Video Camera Infrastructure	-	150,000	150,000	-
Recreation Gym Equipment	-	100,000	100,000	100,000
Property & Casualty Self-Insurance Fund	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -
Worker's Compensation Self-Insurance Fund	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
TABOR Fund	\$ 6,240,324	\$ 3,691,882	\$ 9,961,656	\$ 3,752,282
2021 TABOR Non-Refund	6,240,324	-		
2022 TABOR Non-Refund (Estimate)		3,691,882	9,961,656	
2023 TABOR Non-Refund (Estimate)				3,752,282
Capital Improvement Fund	\$ 417,421	\$ 214,129	\$ -	\$ -
Equipment Replacement Fund	\$ 250,000	\$ -	\$ -	\$ -
IT Infrastructure Sustainability Program	250,000	-		
TABOR Fund	\$ 167,421	\$ 214,129	\$ -	\$ -
2021 TABOR Non-Refund (Estimate)	167,421	-		
2022 TABOR Non-Refund (Estimate)		214,129		



SCHEDULE OF TRANSFERS

	2021 Revised	2022 Budget	2022 Revised	2023 Budget
FROM:				
TO:				
TRANSFER PURPOSE				
Economic Development Fund	\$ 392,573	\$ 502,096	\$ 400,000	\$ -
TABOR Fund	\$ 392,573	\$ 502,096	\$ -	\$ -
2021 TABOR Non-Refund (Estimate)	392,573	-	-	-
2022 TABOR Non-Refund (Estimate)	-	502,096	-	-
GENERAL FUND	\$ -	\$ -	\$ 400,000	\$ -
Colfax Art Project Adjustment			400,000	-
LAKWOOD REINVESTMENT AUTHORITY	\$ -	\$ -	\$ 2,000,000	\$ -
Economic Development Fund	\$ -	\$ -	\$ 2,000,000	
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
TOTAL TRANSFERS	\$ 12,918,696	\$ 28,868,706	\$ 34,422,255	\$ 8,552,282

*The Lakewood Reinvestment Authority is a separate legal entity not presented in this budget document.

O-2022-19

AN ORDINANCE

ADOPTING A REVISED BUDGET FOR THE YEAR 2022 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, 2023, AND ENDING ON DECEMBER 31, 2023, 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, 2023 AND ENDING DECEMBER 31, 2023, 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 2022 and the annual budget for the City of Lakewood, Colorado, for the fiscal year beginning January 1, 2023 and ending December 31, 2023, 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 2023, the City Council has determined that for the year 2022, the proper mill levy, which shall be collected in 2022 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 3rd, 2022, and October 17th, 2022, 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, and

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.

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 2022 and 2023, 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	2022 Beginning Balance *	2022 Revised Financial Sources	2022 Revised Financial Uses	2022 Ending Balance	2023 Financial Sources	2023 Financial Uses	2023 Ending Balance
General	\$ 65,089,574	\$ 155,301,888	\$ 157,303,693	\$ 63,087,768	\$ 151,858,242	\$ 165,122,215	\$ 49,823,796
Special Revenue Funds	50,396,138	45,662,115	51,373,835	44,684,418	40,016,524	45,072,329	39,628,611
Conservation Trust	1,478,814	1,958,863	3,105,933	331,744	2,014,389	2,045,000	301,132
Economic Development	9,524,154	4,014,699	1,204,888	12,333,965	1,944,585	1,072,948	13,205,602
Grants	(2,385,086)	17,235,269	15,553,887	(703,705)	20,408,007	20,047,944	(343,642)
Heritage, Culture, Arts	1,234,927	3,440,269	3,361,284	1,313,913	3,471,691	3,912,660	872,944
Open Space	12,823,542	9,051,360	16,778,689	5,096,212	8,425,570	9,640,741	3,881,042
TABOR	27,719,786	9,961,656	11,369,154	26,312,288	3,752,282	8,353,037	21,711,534
Capital Projects Funds	25,673,165	38,536,204	37,301,496	26,907,873	28,146,493	29,418,986	25,635,380
Capital Improvement	19,964,614	27,896,545	29,518,690	18,342,469	23,061,493	22,754,786	18,649,175
Equipment Replacement	5,708,551	10,639,659	7,782,806	8,565,404	5,085,000	6,664,200	6,986,204
Enterprise Funds	58,233,244	19,315,035	20,700,833	56,847,446	21,849,729	24,062,658	54,634,517
Golf Course Enterprise	15,645,766	6,853,904	6,430,678	16,068,993	6,926,074	6,274,701	16,720,367
Sewer Enterprise	13,292,506	5,171,745	5,203,463	13,260,788	5,046,700	6,810,458	11,497,030
Stormwater Enterprise	26,541,642	5,854,386	6,604,947	25,791,081	6,000,653	7,450,598	24,341,136
Water Enterprise	2,753,330	1,435,000	2,461,745	1,726,585	3,876,302	3,526,902	2,075,985
Internal Service Funds	20,890,130	20,711,844	17,334,121	24,267,852	15,449,544	20,073,721	19,643,676
Medical/Dental							
Self-Insurance	12,888,798	13,241,212	13,080,404	13,049,606	12,966,544	16,625,786	9,390,364
Property & Casualty							
Self-Insurance	2,294,434	4,221,354	2,734,911	3,780,877	1,225,000	2,034,026	2,971,852
Retirees Health Program	4,635,872	25,000	220,005	4,440,867	25,000	160,000	4,305,867
Worker's Compensation							
Self-Insurance	1,071,025	3,224,278	1,298,801	2,996,503	1,233,000	1,253,910	2,975,593
Total All Funds	\$ 220,282,251	\$ 279,527,086	\$ 284,013,978	\$ 215,795,358	\$ 257,320,531	\$ 283,749,909	\$ 189,365,980

* 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 2022 and the budget for the City of Lakewood, Colorado for the fiscal year beginning January 1, 2023 and ending December 31, 2023 as heretofore proposed to the City Council by the City Manager, be and the same are hereby adopted and approved as the Revised 2022/2023 Annual Budget.

SECTION 3. The budget and financial policies herein are approved and adopted, and made part of the public records of the City. A copy of the Revised 2022/2023 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, 2023 and ending on December 31, 2023, 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 2022.

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 at a hybrid special meeting of the Lakewood City Council on the 3rd day of October, 2022; published by title in the Denver Post and in full on the City of Lakewood's website, www.lakewood.org, on the 6th day of October, 2022; set for public hearing on the 17th day of October, 2022, read, finally passed and adopted by the City Council on the 17th day of October, 2022 and, signed and approved by the Mayor on the 18th day of October, 2022.



Adam Paul, Mayor

ATTEST:

Jay Robb, City Clerk

APPROVED AS TO FORM:

Alison McKenney Brown, City Attorney



ACRONYMS

ACH	Automated Clearing House
ACIC	Advisory Commission for an Inclusive Community
ADA	Americans with Disabilities Act
APCO	Association of Public Communications Officials
ARPA	American Recovery Plan Act
ARRA	American Recovery and Reinvestment Act
BCLP	Bear Creek Lake Park
BMP	Best Management Practices
BRE	Business Retention & Expansion
CAD	Computer-Aided Dispatch
CADD	Computer-Aided Design and Drafting
CAFR	Comprehensive Annual Financial Report
CAPER	Consolidated Annual Performance and Evaluation Report
CARES	Coronavirus Aid, Relief, and Economic Security Act (2020)
CAO	City Attorney's Office
CBI	Colorado Bureau of Investigation
CBM	Construction and Building Maintenance division
CCC	Clements Community Center
CCIC	Colorado Crime Information Center
CDBG	Community Development Block Grant
CDOT	Colorado Department of Transportation
CEG	Continuing Education Group
CIF	Capital Improvement Fund
CIPP	Capital Improvement and Preservation Plan
CJIS	Criminal Justice Information System
CMAQ	Congestion Management Air Quality (Federal Funds)
CML	Colorado Municipal League
COBRA	Consolidated Omnibus Budget Reconciliation Act of 1985
COP	Certificate of Participation
CORA	Colorado Open Records Act
Covid-19	Coronavirus Disease 2019
CPA	Certified Public Accountant
CPPB	Certified Professional Public Buyers
CPPO	Certified Public Procurement Officers



ACRONYMS (continued)

CR	Community Resources
CT	Conservation Trust Fund
DDACTS	Data-Driven Approaches to Crime and Traffic Safety
DMV	Department of Motor Vehicles
DNA	Deoxyribonucleic Acid
DRCOG	Denver Regional Council of Governments
DUI	Driving Under the Influence
ECE	Early Childhood Education
EconDev	Economic Development Division
ED	Economic Development (Fund)
EEO	Equal Employment Opportunity
EEOC	Equal Employment Opportunity Commission
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
ERF	Equipment Replacement Fund
ERM	Electronic Records Management
EUDL	Enforcing Underage Drinking Laws
FASTER	Funding Advancement for Surface Transportation and Economic Recovery (defined within the Colorado Revised Statute, Title 43, Article 4, Part 8)
FBI	Federal Bureau of Investigations
FCC	Federal Communications Commission
FCPA	Fair Campaign Practices Act
FEMA	Federal Emergency Management Agency
FEVER	Fostering Electric Vehicle Expansion in the Rockies
FLSA	Fair Labor Standards Act
FMLA	Family Medical Leave Act
FMS	Financial Management System
FTA	Federal Transportation Act
FTE	Full Time Equivalent
GAAFR	Governmental Accounting, Auditing, and Financial Reporting
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GASB 54	The Governmental Accounting Standards Board Statement Number 54, Fund Balance Reporting and Governmental Fund Type Definitions
GENERAL	General Fund



ACRONYMS (continued)

GFOA	Government Finance Officers Association
GIS	Geographic Information System
GOCO	Great Outdoors Colorado
GOLF	Golf Course Fund
GSA	General Services Administration (United States)
HCA	Heritage Culture & The Arts Fund
HES	Hazard Elimination Safety (Federal Funds)
HIPAA	Health Insurance Portability & Accountability Act
HOME	Home Investment Partnerships Program
HRA	Health Reimbursement Account
HRIS	Human Resource Information System
HUD	Housing and Urban Development (U.S. Department)
IGA	Intergovernmental Agreement
IMB	Intelligent Mail Barcodes
IT	Information Technology
JAG	Justice Assistance Grant
JCOS	Jefferson County Open Space (Grant)
JDE	JD Edwards (Software)
JIS	Juvenile Information System
LEAD	Law Enforcement Assisted Differsion
LEAF	Law Enforcement Assistance Fund
LEAP	Low-Income Energy Assistance Program
LLC	Limited Liability Company
LLEBG	Local Law Enforcement Block Grant
LPBA	Lakewood Public Building Authority
LRA	Lakewood Reinvestment Authority
LRT	Light Rail Transit
MATT	Metropolitan Auto Theft Task Force
MD	Medical & Dental Self-Insurance
MDEDC	Metro Denver Economic Development Corporation
NCGA	National Council on Governmental Accounting
NIBRS	National Incident Based Reporting System
NIMS	National Incident Management System
NLC	National League of Cities
NRS	Neighborhood Revitalization Strategy



ACRONYMS (continued)

ODP	Official Development Plan
OEDIT	State Office of Economic Development & International Trade
OS	Open Space (Fund)
OSHA	Occupational Safety & Hazards Authority
PACR	Planning, Administration and Community Relations division
PC	Personal Computer
PCF	Property/Casualty Self-Insurance Fund
PEG	Public, Education and Government
PIF	Public Improvement Fee
POST	Peace Officer Standards and Training
PPACA	Patient Protection & Affordable Care Act
PSAP	Public Safety Answering Point
PW	Public Works
RISE	Recreational Inclusive Services for Everyone
RMS	Records Management System
ROI	Return on Investment
RTD	Regional Transportation District
SCFD	The Scientific and Cultural Facilities District
SEF	Sewer Enterprise Fund
SET	Special Enforcement Team
SHSG	State Historical Society Grant
SMU	Stormwater Management Utility
SRO	School Resource Officer
STP-M	Surface Transportation Program Metro (Federal Funds)
SWAT	Special Weapons and Tactics
SWEF	Stormwater Enterprise Fund
TABOR	Taxpayers' Bill of Rights
TAC	Transport Across Colorado
TAP	Transportation Alternatives Program
TEA-21	Transportation Equity Act for the 21 st Century
TIF	Tax Increment Financing
UDFCD	Urban Drainage and Flood Control District
UPPCC	Universal Public Procurement Certification Council
VOA	Volunteers of America
VoIP	Voice over Internet Protocol



ACRONYMS (continued)

WAN	Wide Area Network
WCF	Worker's Compensation Self-Insurance Fund
WEF	Water Enterprise Fund
WMDTF	West Metro Drug Task Force
YET	Youth Education Teams



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GLOSSARY

Account	A record of a business transaction; a reckoning of money received or paid.
Accounting System	The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.
Accounts Payable	A short-term liability account reflecting amounts owed to others for goods and services received by the City (but not including amounts due to other funds).
Accounts Receivable	An asset account reflecting amounts due from others for goods or services furnished by the City, but not including amounts due from other funds.
Accrual Basis	The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.
Ad Valorem Tax	A tax based on value (e.g., a property tax)
Agency Fund	A fund used to account for assets held by a government as an agent for individuals, private organizations, or other governments, and/or other funds.
All Funds Budget	The “all funds budget” is the total of the appropriations for all of the funds.
Allocation	Funds that are apportioned or designated to a program, function, or activity.
Americans with Disabilities Act (ADA)	The Americans with Disabilities Act prohibits discrimination, based on disability, in employment, public accommodations, government services, transportation and telecommunications.
Appropriation	The legal authorization by City Council to make expenditures and/or to incur obligation for specific purposes.
Assessed Valuation	A valuation set upon real estate or other property by a government as a basis for levying taxes. The County Assessor determines the assessed valuation of residential and commercial property as a percentage of its actual value using an established base year for calculating the property values.
Assets	Resources owned or held by a government which have monetary value.



GLOSSARY (continued)

Audit	An official inspection of an individual’s or organization’s accounts, typically by an independent body.
Balanced Budget	Pursuant to Article XII, Section 12.3(g) of the Lakewood City Charter: “The adopted budget for the ensuing fiscal year shall include...the balance between total estimated expenditures and total estimated revenues, including surpluses.”
Basis of Accounting	A term used when revenues, expenditures, expenses, and transfers are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing and characterization of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.
Bear Creek Lake Park (BCLP)	A regional 2,624 acre park that includes the Soda Lakes. Activities include fishing, boating, sailing, wind surfing, horseback riding, overnight camping, walking trails; open space, nature viewing, interpretive programs, swim beach, picnic shelters and tables, outdoor barbeques, restrooms, and bike trails.
Bond	Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified fixed rate.
Budget	The City’s operational and functional plan balancing expenditures for a fiscal year with the expected income or revenue for the fiscal year. A budget identifies the various programs, goals, activities, expectations, and results/benefits.
Budget Message	A summary and general discussion of the proposed budget, accompanying the budget document. The budget message is presented in writing by the City Manager, who is the individual under the Lakewood City Charter responsible for proposing the annual budget.
Capital Assets	Assets of a long-term character which are intended to continue to be held or used beyond one year, such as land, buildings, and improvements.
Capital Improvement and Preservation Plan (CIPP)	A five-year plan for capital construction and/or maintenance associated with preserving capital assets of the City.
Capital Improvement Fund (CIF)	The purpose of the Capital Improvement Fund is to account for expenditures for the acquisition, construction, and improvement of capital assets. Revenue for this fund is primarily derived from 0.5% of the City’s three percent (3%) sales and use taxes.



GLOSSARY (continued)

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.



GLOSSARY (continued)

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.



GLOSSARY (continued)

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.



GLOSSARY (continued)

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.



GLOSSARY (continued)

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.



GLOSSARY (continued)

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.



GLOSSARY (continued)

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.



GLOSSARY (continued)

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.



GLOSSARY (continued)

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.



GLOSSARY (continued)

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.



GLOSSARY (continued)

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.



GLOSSARY (continued)

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.



GLOSSARY (continued)

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.



GLOSSARY (continued)

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.