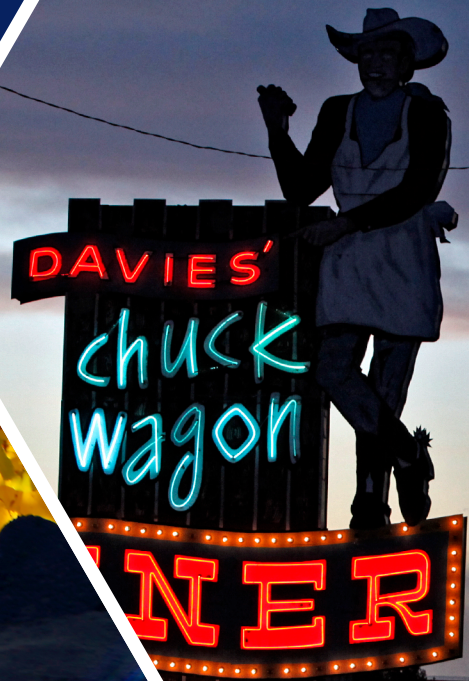




Lakewood
Full of Possibilities.

2025 PROPOSED ANNUAL BUDGET





CITY OF LAKEWOOD, COLORADO ANNUAL BUDGET 2025





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lakewood
Colorado**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Lakewood, Colorado** for its annual budget for the fiscal year beginning **January 1, 2024**. 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	Mathew Wasserburger
Financial Analyst	Patrick O'Brien
Financial Analyst	Jacob Thielen

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	Mathew Wasserburger
Human Resources	Jenna White
Information Technology	Tom Charkut
Municipal Court	Tamara Smith
Planning	Emily Andrews
Police	Deborah Dinkel
Public Works	Eric King

**CAPITAL IMPROVEMENT AND PRESERVATION
PLAN COORDINATORS**

Facilities & Infrastructure Maintenance	Brad Bishop
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 details for the 2024 Revised Budget and the 2025 Budget. This budget document includes un-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 2024/25 Core Values. The Operating Summary section of this document details the Department's specific activities supporting the Core Community Values.

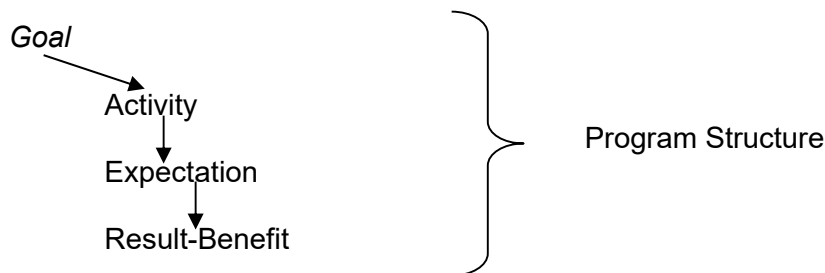
Matrix of Community Core Values by Department

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					
Operational Services			X	X			X		
Municipal Court	X		X				X		
Police	X	X					X	X	X
Public Works	X	X	X	X	X	X	X	X	X
Sustainability and Community Development	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 2024 Revised Budget and/or significant budgetary variances in the 2025 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 Board. 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

To streamline and improve readability of the budget document, changes have been made in one section of the budget document this year. Changes include:

- The Capital Improvement and Preservation section had previously been published online as a supplementary document for reference in the same location as the budget document. The City Council has requested that all project sheets and the summary sheet be included in the 2025 Proposed and 2025 Adopted budget versions. This is part of a larger council goal for a more robust capital improvement budget.

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 Board
- Budget Message from the City Manager
- Community Profile
- Form of Government
- Scope of Services
- Employees and Benefits
- 2025 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
- 2023 - 2025 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
- 2024 Revised / 2025 Budget Appropriation Ordinance and Mill Levy Ordinance
- Acronyms
- Glossary of Terms



TABLE OF CONTENTS

PAGE

BUDGET AWARD 2

BUDGET PREPARATION 3

DEPARTMENT BUDGET COORDINATORS 3

CAPITAL IMPROVEMENT AND PRESERVATION PLAN COORDINATORS 3

USING THE BUDGET DOCUMENT 4

BUDGET GUIDE & DOCUMENT CHANGES 6

TABLE OF CONTENTS 8

INTRODUCTION

- City Organizational Chart 14
- State and Metro Area Map 15
- Officials of the City 16
- City Map and Ward Boundaries 18
- Budget and Audit Board 19
- City Manager’s Budget Message 21
- City Manager’s Budget Policy Memo 29
- Community Profile 31
 - Demographics 33
 - Economics 35
 - Sales Tax Rates 37
- Form of Government 38
- Scope of Services 38
- Employees and Benefits 38
- 2025 Budget and Financial Policies 40

BUDGET OVERVIEW

- City Funds Organizational Chart 58
- All Fund Types - 2023-2025 Summary of Estimated Financial Sources and Uses 59
- City Revenues Summary by All Fund Types 60
- Revenue Overview 61
- Federal, State, and Local Grant Revenues 69
- City Budget Summary by All Fund Types, by Department and by Program 72
- Functional Units by Fund 74
- All Funds - Summary of Expenditures by Classification 76
- General Fund Only - Summary of Expenditures by Classification and by Department 77
- Staffing Overview 78
- Staffing Summary by Fund Type, by Department, 79
- Long-Term and Short-Term Goals Linked to Core Community Values 80
- Debt Service and Financial Obligations 86
- Legal Debt Limit 86
- Information on Financial Obligations 87
 - Principal and Interest Payments by Fund 88
 - Principal and Interest Payments by Financial Obligation 89



TABLE OF CONTENTS (CONTINUED)

PAGE

FUND SUMMARIES

City Funds Organizational Chart 94

Notes and Assumptions..... 95

Governmental Funds Defined..... 103

 2023-2025 Summary of Estimated Financial Sources and Uses - Governmental Funds ... 104

Special Revenue Funds Defined 108

 2023-2025 Summary of Estimated Financial Sources and Uses - Special Revenue Funds 109

Capital Projects Funds Defined 115

 2023-2025 Summary of Estimated Financial Sources and Uses - Capital Projects Funds. 116

Proprietary Funds Defined..... 118

 2023-2025 Summary of Estimated Financial Sources and Uses - Proprietary Funds 119

Enterprise Funds Defined..... 120

 2023-2025 Summary of Estimated Financial Sources and Uses - Enterprise Funds..... 121

Internal Service Funds Defined 122

 2023-2025 Summary of Estimated Financial Sources and Uses - Internal Service Funds. 123

STRATEGIC PLAN

Strategic Plan 133

Five-Year Assumptions 135

General Fund 138

Special Revenue Funds 140

Capital Projects Funds 142

Enterprise Funds 144

Internal Service Funds..... 146

All Funds Summary 148

OPERATING SUMMARIES

Mayor and City Council 153

 Mayor and City Council Organizational Chart..... 154

 Mayor and City Council Summary 155

City Manager’s Office 159

 City Manager’s Office Organizational Chart..... 160

 City Manager’s Office Summary 161

 City Management 165

 Communications 166

City Attorney’s Office 167

 City Attorney’s Office Organizational Chart 168

 City Attorney’s Office Summary 169

City Clerk’s Office 173

 City Clerk’s Office Organizational Chart 174

 City Clerk’s Office Summary 175



TABLE OF CONTENTS (CONTINUED)

	PAGE
OPERATING SUMMARIES (continued)	
Community Resources	181
Community Resources Organizational Chart.....	182
Community Resources Summary	183
Community Resources Administration.....	187
Family Services.....	188
Golf Course Operations	190
Heritage, Culture & The Arts.....	192
Park Operations	194
Planning, Construction & Maintenance.....	196
Recreation.....	197
Finance	199
Finance Organizational Chart	200
Finance Summary	201
Finance Administration.....	204
Accounting	205
Budget and Financial Strategy.....	206
Revenue	207
Economic Development	208
Municipal Court.....	209
Municipal Court Organizational Chart.....	210
Municipal Court Summary.....	211
Municipal Court Administration	214
Court Marshal.....	215
Judicial	217
Probation Services	219
Violations Bureau	221
Operational Services	223
Operational Services Organizational Chart.....	224
Operational Services Summary	225
Facilities & Infrastructure Maintenance.....	227
Human Resources	229
Human Resources Organizational Chart	230
Human Resources Summary.....	231
Information Technology.....	239
Information Technology Organizational Chart	240
Information Technology Summary	241
Police	249
Police Organizational Chart	250
Police Summary	251
Office of the Chief of Police	255
Investigations	256
Patrol Services	258
Support Services.....	260
Public Works.....	263
Public Works Organizational Chart.....	264
Public Works Summary.....	265
Public Works Administration	268
Engineering	269
Fleet Services	273



TABLE OF CONTENTS (CONTINUED)

	PAGE
OPERATING SUMMARIES (continued)	
Public Works (continued)	
Public Works Maintenance	275
Sewer Utility	277
Stormwater Management Utility	278
Transportation Engineering.....	279
Water Utility.....	281
Sustainability & Community Development	283
Sustainability & Community Development Organizational Chart.....	284
Sustainability & Community Development Summary	285
Non-Departmental	289
Non-Departmental Summary	290
Citywide Employee Benefits	292
Debt Obligations/Special Projects.....	293
Self-Insurance Funding	294
 CAPITAL IMPROVEMENT AND PRESERVATION PLAN	
Five-Year Capital Improvement and Preservation Plan (CIPP)	297
2025 Budget CIPP Overview	298
 APPENDIX	
Schedule of Capital Purchases	342
Schedule of Transfers	349
Staffing Summary... ..	351
2024 Revised and 2025 Budget Appropriation and Mill Levy Ordinance.....	366
Acronyms.....	370
Glossary.....	376



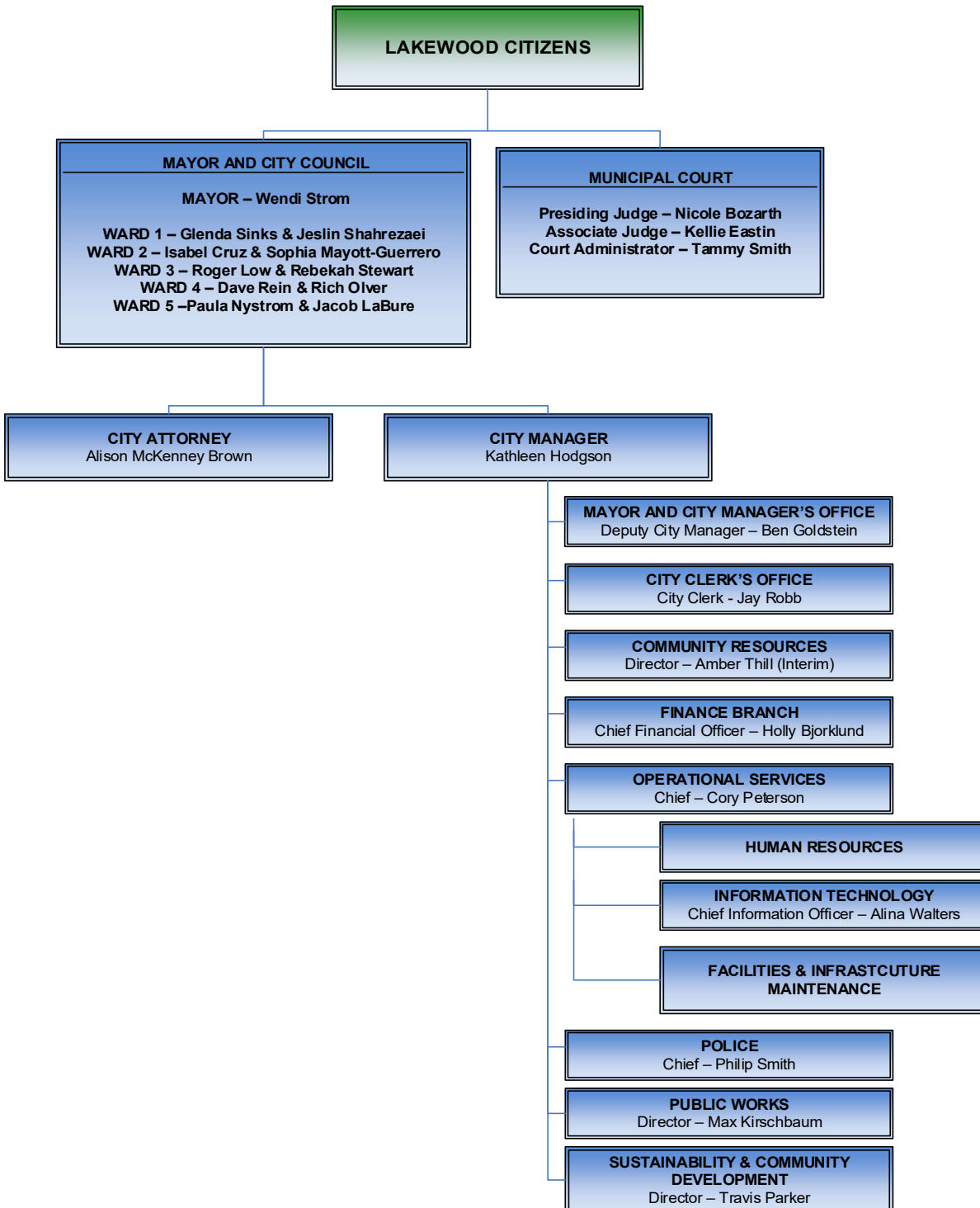
THIS PAGE INTENTIONALLY LEFT BLANK



INTRODUCTION

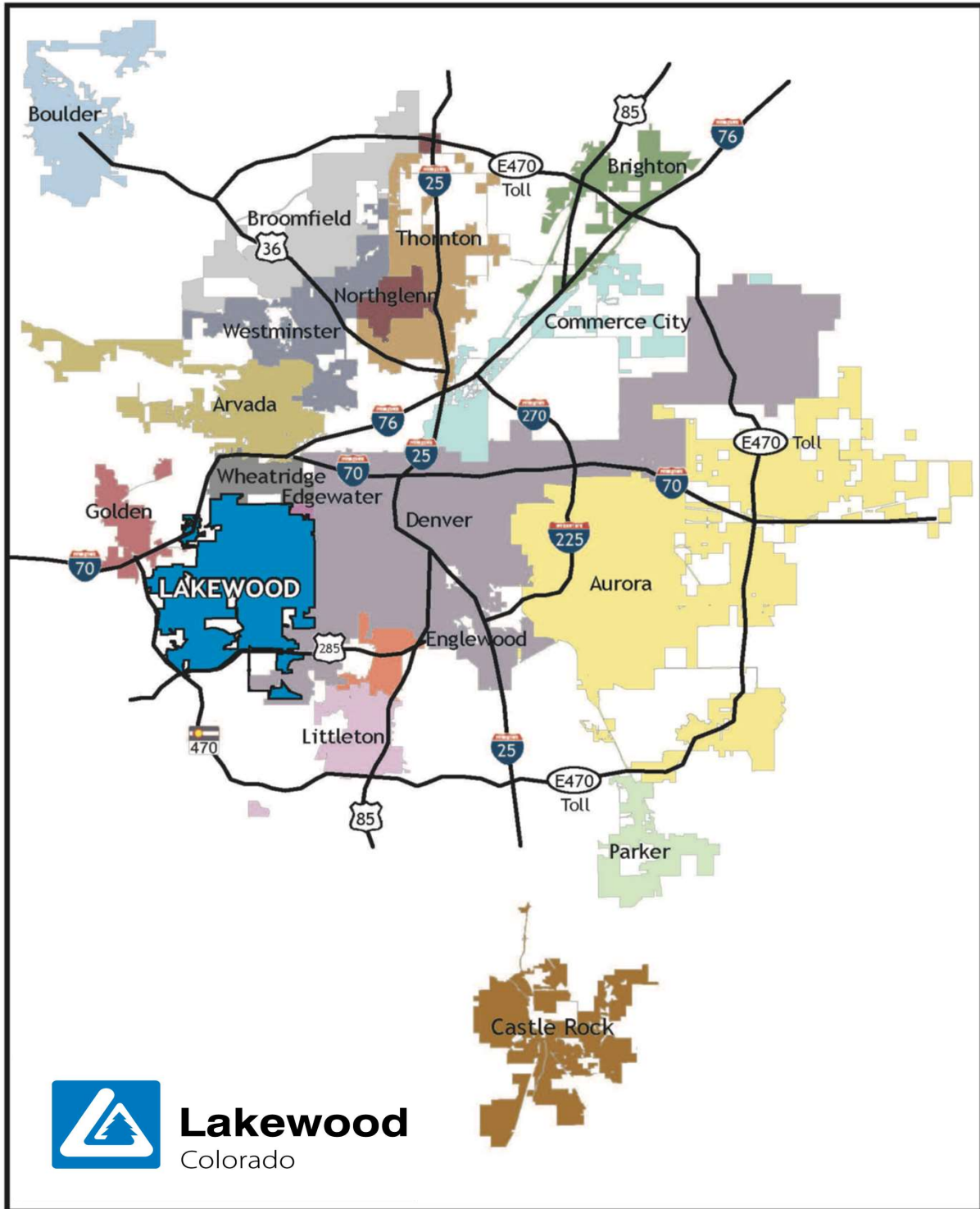


CITY OF LAKEWOOD, COLORADO ORGANIZATION CHART





STATE AND METRO AREA MAP





City Government

CITY OF LAKEWOOD ELECTED OFFICIALS:



Wendi Strom
(303) 987-7040
wstrom@lakewood.org

Wendi Strom was elected to a four-year term as mayor in November 2023, after serving a previous term on City Council from Ward 5.

WARD 1



Glenda Sinks
(303) 233-7729
gsinks@lakewood.org

Council member Glenda Sinks was elected to a four-year term in November 2023.



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

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

WARD 2



Isabel Cruz
(303) 987-7739
icruz@lakewood.org

Council member Isabel Cruz was elected to a four-year term in November 2023.



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

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



WARD 3



Rodger Low
(303) 987-7743
rlow@lakewood.org



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

Council member Rodger Low was elected to a four-year term in November 2023.

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

WARD 4



David Rein
(303) 987-7766
drein@lakewood.org

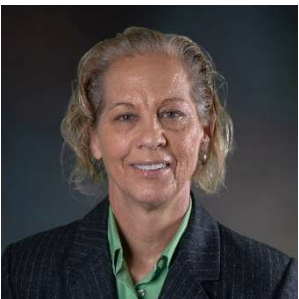


Rich Olver
(303) 987-7748
rolver@lakewood.org

Council member David Rein was elected to a four-year term in November 2023.

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

WARD 5



Paula Nystrom
(303) 987-7767
pnystrom@lakewood.org



Jacob LaBure
(303) 987-7776
jlabure@lakewood.org

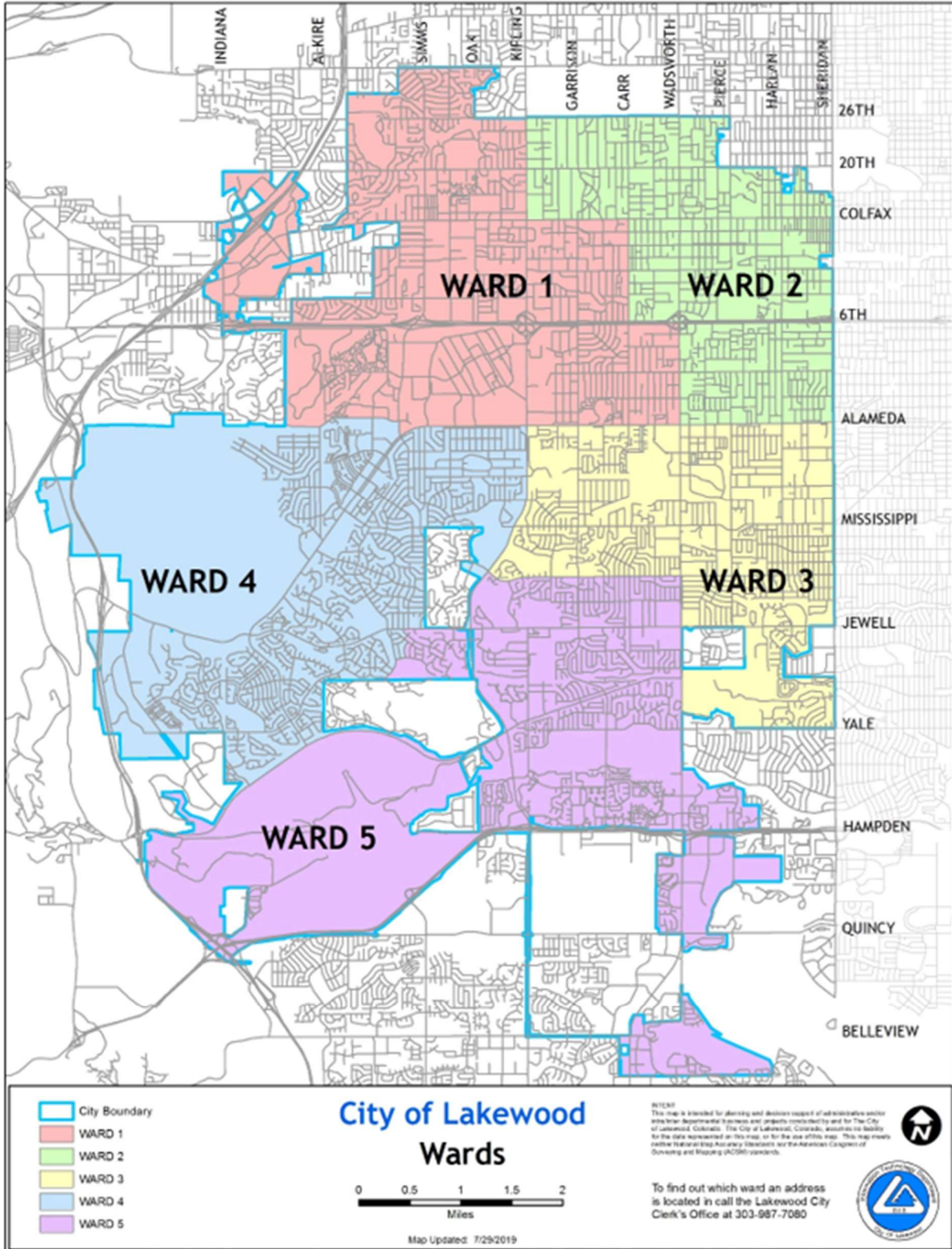
Council member Paula Nystrom was elected to a four-year term in January 2024.

Council member Jacob LaBure was elected to a two-year term in November 2023.

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:



<p>Rebekah Stewart Ward 3 (303) 987-7740 rstewart@lakewood.org</p>	<p>Jeslin Shahrezaei Ward 1 (303) 987-7728 jshahrezaei@lakewood.org</p>	<p>Isabel Cruz Ward 2 (303) 987-7739 icruz@lakewood.org</p>
--	---	---

Citizen Representatives:



<p>David Engle Term Ending December 31, 2025</p>	<p>Debra Hinsvark Term Ending December 31, 2024</p>	<p>Bobbie Wolfe Term Ending December 31, 2026</p>
---	--	--

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.



THIS PAGE INTENTIONALLY LEFT BLANK



Lakewood
City Manager's Office

CITY MANAGER'S 2025 BUDGET



MESSAGE

Honorable Mayor and City Council members:

The 2024 Revised Budget and 2025 Proposed Budget for the City of Lakewood reflect the city's ongoing commitment to fostering a vibrant, sustainable, and inclusive community. Accomplishing these important goals will be challenging with an unpredictable economy that has been affected by the global supply chain and price increases in the past few years. City revenues, however, are starting to stabilize, with modest growth expected in future years. In response, the city has managed by saving as much as possible to invest those savings into important services such as street improvements, housing needs and public safety. These savings allow the city to continue investing in the city's current assets and facilities as part of the 2024 Revised Budget and the 2025 Proposed Budget.

Investing in new projects beyond 2025 will require prudent financial planning and flexibility.

Even with these challenges, the 2025 Proposed Budget focuses on making progress on the goals and objectives identified by City Council. The City Council's annual planning session that identifies these priorities keeps the emphasis for 2025 on developing effective and multipronged solutions for those seeking attainable housing or working to keep their housing; ensuring the safety and accessibility for all users of the streets; advancing the ongoing adoption of sustainable practices for both the city and its residents; and investing in the city's infrastructure.

Infrastructure

Progress has been made on important safety improvements that serve all residents. In 2024, the first phase of the West Colfax Safety Project, the North Dry Gulch Floodplain Mitigation Project, and Alternative Transportation Safety Support are underway. Phase 1 of the West Colfax Safety Project is expected to begin construction later this year, and this phase will provide continuous center medians, improved roadway lighting, landscaping and prominent and safer pedestrian crossings so that both motorists and pedestrians know where to expect those crossings. Phase 2 of this project will begin in 2025.

With more than 20,000 vehicles on West Colfax and numerous residents, visitors, customers and transit users on foot in this corridor, these changes are critical to reducing traffic fatalities on West Colfax. In addition to the \$10 million Safe Main Street grant the city received for this project, Lakewood will use various other grants and funding sources to contribute an additional



\$19 million to support the completion of this project. Part of the city funds will come from revenues that Lakewood voters designated to be spent on transportation improvements.

In 2024, construction started on the North Dry Gulch Floodplain Mitigation Project that will remove or reduce the floodplain running along the West Colfax corridor. These improvements will address flooding that has plagued businesses and others in the area. This flooding is caused by paved streets, parking lots and other hard surfaces built in the 1930s and 1940s that eliminated the natural North Dry Gulch drainageway, which should carry runoff from major storms. In conjunction with the Mile High Flood District, the project has started on West 14th Avenue and will move to West Colfax. Residents and businesses can check current construction information, maps and other information about the project at NorthDryGulch.com.

In 2024, the first of six lane miles of separated bicycle lanes in three locations have been completed, and those locations include Denver West Parkway, Garrison Street and Harlan Street. Providing vertical barriers to separate bicyclists from motorists reflects Lakewood's commitment to creating a quality, safe, continuous and accessible bicycle transportation network to support both the health and sustainability of the community.

Throughout Lakewood there are hundreds of miles of paved shared-use paths and sidewalks that run alongside busy streets. The city continues to invest in these as part of creating a safe and more complete transportation system. As a result, sidewalks are being built on Sheridan, Wadsworth, Jewell, Union and West 20th Avenue.

Lakewood's residents continue to demonstrate the high value they place on the city's parks and open space, and the city has made progress on providing equitable and

important improvements to the park system. While Lakewood already has 114 parks, 240 miles of trails, and more than 7,400 acres of parks and open space, the city continues to add parkland in neighborhoods in need of parks and to complete significant park improvements by using funds that Lakewood voters designated for these uses. The initial purchases from these designated funds started in 2018 and have contributed 128 of the 192 acres added to Lakewood's park system in recent years. These include adding land to expand Walker-Branch Park and Two Creeks Park in northeast Lakewood and purchasing the land for Porter Park in northwest Lakewood. Construction on Wright and Two Creek parks is expected to begin in the fall this year. Sixty-six acres have also been donated to expand the popular William F. Hayden Park.

The city is also addressing a top priority identified in the Imagine Tomorrow! Master Plan to provide additional off-leash dog parks. In 2024, the city introduced a new neighborhood off-leash dog park at Mountair Park in the Two Creeks neighborhood. Work is underway for another dog park in Wright Park in the Union corridor neighborhood and at Walker-Branch Park in the Edgewood neighborhood. Property purchased along Wadsworth Boulevard adjacent to the Bear Creek Greenbelt has created the opportunity to begin the planning process for another off-leash dog park in that neighborhood.

Improvements have also been made to Quail Street Park, Jefferson Green Park, Taft Park and James E. Harrison Park, along with several other locations.

Looking ahead to 2025, Porter Park and Bear Creek Lake Park will continue going through a planning process with residents to ensure future improvements in these locations serve the community's growing needs.



Support Services for Residents without Housing

Lakewood continues to address the breadth of housing issues through a multipronged approach that includes adding staff to work directly with residents who are unhoused to move them into stable housing and providing financial resources for services and attainable housing. Like every city across the country, Lakewood has seen significant increases in residents without housing in the wake of economically turbulent times. This issue brings with it numerous concerns about the impact on the community, and the 2024 budget provided for additional staffing both in the Planning and the Police departments. The city has also created the Housing & Thriving Communities Division to create a robust approach to addressing these community challenges. The division includes a new Housing & Thriving Communities manager, homeless coordinators and the neighborhood support team. In addition, more funds for hotel vouchers, bus passes, rental support, and homeless encampment abatement have been programmed.

The Police Department is also expanding its co-responder program with additional mental health co-responders.

City Council also took the important step of approving the use of a state grant to provide a long-term stable location for the city's Navigation Center, which will allow it to provide sheltering and services to those who are unhoused. This center creates a one-stop location and brings services for those who are unhoused to where they are. It is also one of several navigation centers opening throughout the metro area that are funded by the state. City Council's action also creates a stable and more appropriate location for the city's extreme weather shelter.

Attainable Housing

In 2024, the city started a partnership with Colorado Gives Foundation for the Bring it Home Fund to secure housing for teachers, firefighters and others making incomes from \$52,000 to \$125,000. The city appropriated \$500,000 to the existing \$15 million fund for projects that preserve or increase the supply of housing. By contributing to this fund, Lakewood is reaping the benefits of the \$15 million and the considerable relationships Colorado Gives has with many other organizations involved in the same mission of addressing the need for affordable housing. Colorado Gives currently has three potential projects located in Lakewood that are being explored to be funded by the Bring it Home Fund. For 2025, the proposed budget includes an additional \$800,000 appropriation to the Bring it Home Fund.

The city is also expanding internal affordable housing programs and support. Federal CDBG funds are being used for eviction prevention and rental assistance for qualifying individuals and families. These are also being used to renovate or upgrade existing affordable apartment communities to keep existing affordable options available. Sustainability and Community Development staff members are working on incentives for new attainable housing developments. Among other initiatives, staff is redesigning the development review process to include a 90-day expedited review process for developments with attainable housing.

Sustainability Initiatives

The city's sustainability efforts have seen a significant increase. The Planning Department has been renamed to the Sustainability and Community Development Department to reflect the importance of this



issue. The Sustainability Division also has two new staff positions and a new name to reflect the broader nature of the work it is doing. It is now the Community Sustainability, Climate & Zero Waste Division. Along with the increase in staff, the number of initiatives and funding sources have increased including supporting more grants for residents and businesses to implement measures to reduce water use on their properties.

This expansion also addresses the challenge of fully implementing the Enhanced Development Menu with the Sustainable Development Standards for new developments in the city. The division's work covers greenhouse gas management, sustainability data tracking, regional coordination on carbon reduction and electrification, the Sustainable Neighborhoods program, building energy, electric vehicle readiness, water conservation and more. In 2025, the department expects to add more programs including building energy performance, residential clean energy and efficiency incentives, organic waste programs, and multifamily recycling education and resources.

Most importantly, the city efforts have been focused on creating a culture of sustainability by involving all departments. Known as a "whole government" approach, the city not only has 34 staff members playing a major dedicated role in the city's sustainability operations, but it also has over 100 city employees spending at least some of their time supporting sustainability projects or furthering sustainability in the community or city organization in some way. This approach helps create a broader and deeper ethos of sustainability.

The 2025 Proposed Budget includes significant increases in sustainability reflecting both its high priority and the new revenue sources for sustainability initiatives.

Funded by an anticipated Department of Energy grant, two new positions will be responsible for creating and managing the city's new energy benchmarking program. This program will track energy performance in existing buildings citywide and then create energy use standards for all buildings.

The budget also contains proposals to use significant revenues from other sources, including plastic bag fees, greenhouse gas mitigation fees, Enhanced Development Menu fees-in-lieu, and others. The expanded revenue from these sources will be used on both existing and new programs to further the city's sustainability goals.

The following sections provide greater detail about the proposed 2025 budget in multiple funds.

ALL FUNDS OVERVIEW

The city's budgeted funds include the General Fund, TABOR Fund, Capital Improvement Fund, enterprise funds such as Water, Sewer, Stormwater, and Golf, and various other internal and special revenue funds. In the 2024 Revised Budget, there is a \$46.5 million (13.9 percent) increase in expenditures from the 2024 Original Budget. Much of this increase is related to timing of construction where incomplete street, sidewalk, signal, and drainage projects from 2023 are being carried forward to 2024; the most notable projects in this category are the West Colfax Safety Project and the improvements for the Wadsworth Boulevard and Morrison Road intersection. The 2024 Revised Budget also includes a supplemental appropriation to begin design and construction of the Whitlock Recreation Center solar project.

The 2025 Proposed Budget appropriates \$312.5 million across all funds. This is a



decrease of \$67.4 million (or a drop of 17.7 percent) from the 2024 Revised Budget, which was the first year of the city's planned spending on major investments. Nonetheless, the 2025 Proposed Budget includes over \$24.6 million in newly budgeted projects and programs that support City Council priorities. This investment includes final funding for the North Dry Gulch Floodplain Mitigation Project, the West Colfax Safety Project, a new appropriation to renovate the Fox Hollow Club House, a master plan for the Navigation Center, and additional staffing in critical areas.

GENERAL FUND

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

Revenue

Sales tax revenue continues to be the cornerstone of Lakewood's General Fund, comprising 57.2 percent of total revenue. Use tax is a companion of sales tax that applies to purchases of commodities, building materials, automobiles, and equipment. When combined, more than two-thirds of the General Fund revenue is tied to purchasing activities. The economic forecast for 2025 is cautious and indicates only modest growth in these revenue categories as residents and business temper spending.

Property tax revenues are the city's second-largest funding source for services provided to residents. These revenues are projected to reach \$16.5 million in 2025 — an increase of \$958,200 (6.2 percent) from the 2024 Revised Budget. This increase is not due to the county's reassessment of property values, as reassessments occur in odd-

numbered years. Instead, the rise is attributed to the expiration of a temporary one-year mill levy rate reduction of .431 mills implemented by City Council during the 2024 budget process to provide temporary relief from housing costs. In 2025, the mill levy will revert to 4.711.

In Lakewood's 2024 Revised Budget, total General Fund revenues are projected to be \$161.8 million, an increase of 2.5 percent above the 2023 Revised Budget. Additionally, an estimated \$8.3 million will be transferred from the General Fund to the TABOR fund from projected revenues that will be in excess of the TABOR limits. The 2024 Revised Budget is projected to have higher than expected sales and use tax revenues because of inflation. Those sales and use tax revenues, which account for 68 percent of all General Fund revenue, are projected to increase in 2024 by 2.5 percent compared to the 2023 Revised Budget.

In Lakewood's 2025 Proposed Budget, total General Fund revenues are projected to be \$166.5 million, an increase of \$4.7 million (2.9 percent) above the 2024 Revised Budget. This pattern indicates recovery and is a return to a more predictable, yet smaller revenue growth pattern. Nevertheless, revenue growth in the fund is projected to be equal to, if not less than, the inflation rate. This adds financial pressure as the city must continue to address rising costs to provide city services while also evaluating new services and maintaining existing infrastructure.

Because of the pandemic and record inflation, the economic landscape has changed drastically, and this creates uncertainty for the future. Along with this uncertainty, the city is expecting to face long-term challenges that stem from the following factors: its aging infrastructure; a community with an aging population that requires more



city services; and the sunsetting in 2025 of the voter approval to lift the TABOR limits on the city’s budget. Without the additional TABOR revenues, the city will have less revenue available to reinvest into the community through city services and infrastructure updates.

Annually, Lakewood reviews the current revenue sources, expenses, and potential capital projects to evaluate the city’s long-term financial health. During this analysis, economic indicators and the community’s demographics are used to assess trends, with the significant ones outlined below.

Expenditures

After several years of increasing the General Fund’s fund balance or reserves, essentially serving as the city’s savings account, the 2024 Revised Budget and 2025 Proposed Budget reflect using these reserves to complete projects important to the community. The General Fund reserves table below shows the City of Lakewood purposely saved money to be prepared to begin infrastructure projects over the next several years.

General Fund Reserves (In Millions)	
2020	41.4M
2021	65.1M
2022	76.7M
2023 (Un-audited)	82.2M
2024 (Revised)	57.6M
<u>2025 (Proposed)</u>	34.8M

In the 2024 Revised Budget, \$24.6 million of reserves will provide funding for the Whitlock Recreation Center solar project, will

loan funds to the Stormwater Enterprise Fund for the North Dry Gulch Floodplain Mitigation Project, and will purchase land for a new street maintenance campus.

The 2025 Proposed Budget uses an additional \$22.8 million of the reserves to complete the loan to the Stormwater Enterprise Fund for the North Dry Gulch project, to appropriate capital outlay costs for the Navigation Center, to transfer an additional \$1.5 million to the Capital Improvement Fund for accessibility and retrofitting projects, and to fund one-time projects for public art on Colfax Avenue as well as playground improvements associated with proceeds received from the Metropolitan Football Stadium District’s sale of the Denver Broncos.

TABOR FUND

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

In 2025, the retained revenue in excess of the TABOR limits is estimated to be \$8.3 million. These funds will be used by the



Police, Community Resources and Public Works departments to continue supporting core services for residents.

Over the last few years, Lakewood PD has gained efficiencies addressing workloads by shifting some tasks toward civilian employees, freeing up sworn agents to focus on critical law enforcement duties. Civilians have been handling administrative tasks, data analysis, and other support functions at a lower hourly cost, optimizing resource allocation. Coupled with this shift is the department embracing technology to provide greater accountability and reduce redundant tasks, which creates opportunities for proactive police services.

The Police Department will again use its allocation of TABOR funds to continue to pay for the body-worn camera program as directed by state law. This program has been the focus of the department's portion of the TABOR funds in prior years, but in the 2025 Budget, the department is adding a Real Time Crime Center and Axon Report Writing software. The Real Time Crime Center is technology that centralizes information, integrates multiple data sources, provides immediate information to agents in the field, supports incident coordination, and aids better public safety and resource allocation. This technology facilitates a more efficient use of resources, supports crime prevention, reduces response time, and creates a safer environment for the community and police. The Axon Report Writing is a technology that will be utilizing the information gathered by the body-worn cameras to create a draft report for the agents. This will reduce the time agents spend writing reports.

Community Resources has used TABOR funds to complete improvements and acquire additional parkland throughout Lakewood. Specifically, eight parkland purchases have been completed, with an additional 9-acre

purchase in process at West 20th Avenue and Quail Street, where the city currently leases property for the Quail Street Playground. These funds have also contributed to the Bear Creek Trail improvements and the development of the new Peak View Park. For 2025, TABOR funds are allocated for future park improvements at four additional locations.

Public Works has utilized TABOR funds to make improvements to traffic signals at key intersections, build shared-use paths and missing sidewalk links, and improve city roadways. In 2025, Public Works will continue to use the funds to begin construction on additional sidewalks and roadway improvements that have been identified as critical.

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

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



Capital Improvement Fund and the Capital Improvement and Preservation Plan

In addition to capital projects that are part of the city’s TABOR fund, Lakewood utilizes the Capital Improvement Fund to pay for capital projects and maintenance for most other general city functions. Most of the projects are either city building infrastructure repair and enhancements managed by the Operations Services Branch or transportation infrastructure projects managed by Public Works. As the city’s roadways, facilities, and other infrastructure continue to age, however, a large portion of the fund will need to be used to pay for maintenance of these assets rather than new capital projects.

The projects funded in the Capital Improvement Fund are paid for through sales and use tax revenues, transfers from other funds, as well as grants from local, state, or federal resources. All projects in the Capital Improvement Fund are detailed in the city’s Capital Improvement and Preservation Plan (CIPP). The five-year CIPP (2025-2029) proposes to authorize the completion of existing capital projects and to fund the recurring maintenance expenses that support the city’s infrastructure. As part of the 2024 City Council Workplan, the City Council has requested that the complete Capital Improvement and Preservation Plan be published as part of the 2025 Budget.

Much like the save-and-spend plan in the General Fund, the Capital Improvement Fund is also utilizing reserves to address aging infrastructure. The 2024 Revised Budget includes \$15.2 million for the purchase of the maintenance campus, coupled with a 2025 appropriation to secure and create a master plan for the campus. Preventative and proactive maintenance is a new emphasis for the Operational Services Branch, and staff will continue to use a Bureau Veritas

Conditions Report to ensure all city facilities can operate to their full capacity.

Acknowledgement and Thanks

City staff work hard to demonstrate the city’s fiscal stewardship of the taxpayer’s dollars in this annual budget. Developing the annual budget takes months, but each day staff members keep a watchful eye on expenses. The staff’s diligent efforts have allowed the city to remain a financially sound organization providing high-quality services to our residents, and this will continue no matter the challenges we face as a community.

The Budget and Audit Board consisting of residents and council members are pivotal in providing leadership and vision for the city’s long-term financial health during the budget process and all year long. The city’s finances reflect the board’s dedication and commitment.

At the center of all this work are our residents who are deeply invested in their hometown. Understanding the value our residents place on the quality of life that is built on a foundation of critically important municipal services remains a driving force behind all that we do as a city, and that will never change. City employees and elected officials are steadfast in their commitment to working together with our residents, businesses and community members to navigate our challenges so that we can create a sense of belonging and pride in our community.

Sincerely,

Kathleen E. Hodgson
City Manager



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

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

August 23, 2024

Mayor and City Council,

The purpose of this memo is to document the use of \$22.9 million in reserves in 2025. This planned use of fund balance is part of a multi-year strategy of investing prior years' savings into important services and projects such as street improvements, housing needs, and public safety items. Key projects that make up the \$22.9 million are the Navigation Center and the North Dry Gulch Flood Plain Project and the Colfax Safety Project, which are supported with General Fund Transfers to Stormwater, Capital Improvement Fund, and Grants Fund. In addition, the city will continue to focus on improving parkland using Open Space, TABOR, and Conservation Trust Funds. Currently, the city has reserves available to remain above the 10% minimum fund balance requirement within the General Fund. With the funding of the 2025 Annual Budget, the General Fund reserves at year end 2025 will be \$35.2M or 18 percent.

Sincerely,

A handwritten signature in black ink that reads "Kathleen E. Hodgson".

Kathleen E. Hodgson
City Manager



THIS PAGE INTENTIONALLY LEFT BLANK



COMMUNITY PROFILE

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



Bear Creek Lake Park

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

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

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

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

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



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

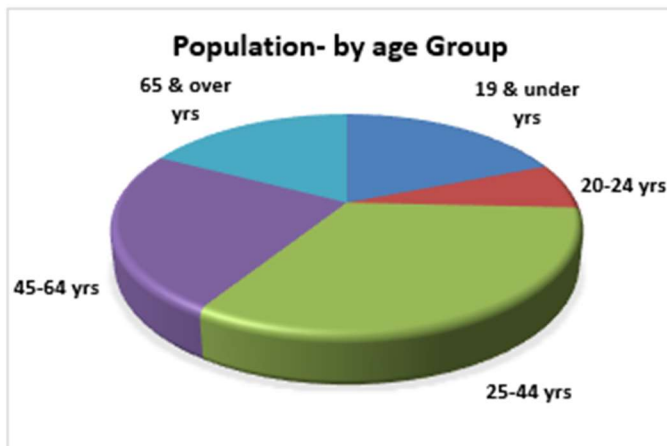
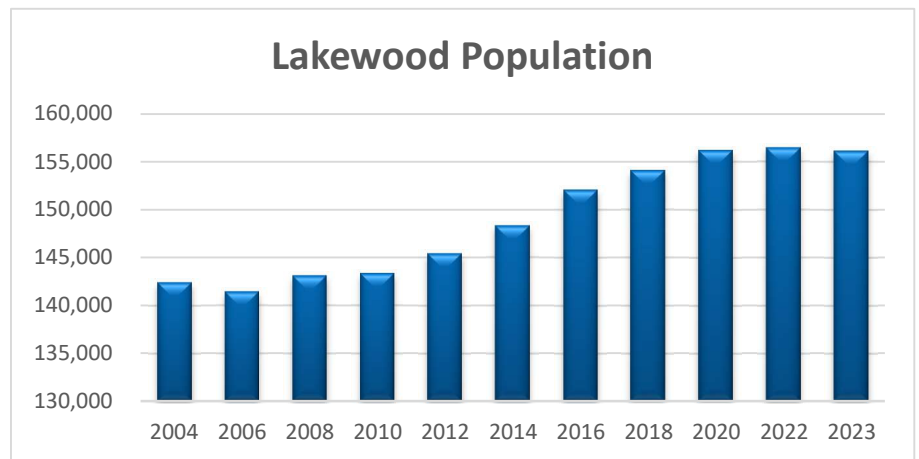


DEMOGRAPHICS

Lakewood Population Forecasts and Growth Rate

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

Source: Colorado Department of Local Affairs



Source: Census Bureau Data, ACS 5-Year Estimates 2016-2022



City of Lakewood Employee Demographic

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



Source: City of Lakewood HR Department Database 2022

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

City of Lakewood Citizen Demographic

White	78.6%
Black or African American	1.6%
American Indian and Alaska Native	0.8%
Asian	4.1%
Native Hawaiian and Other Pacific Islander	0.2%
More Than One Race	10.7%
Hispanic or Latino	22.4%
Not Hispanic or Latino	77.6%

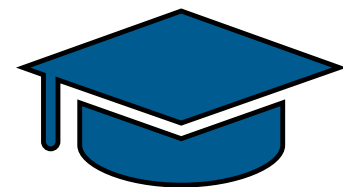


Source: U.S. Census Bureau, 2017-2022 American Community Survey. Respondents can choose more than once race so totals will not add up to 100%.

City of Lakewood Citizen Educational Attainment

Population 25 Years and Older	Number	Percent
High School Graduate	24,954	21.5%
Some College, No Degree	22,473	19.4%
Associate's Degree	9,033	7.8%
Bachelor's Degree	33,177	28.6%
Graduate or Professional Degree	18,294	15.8%
Percent High School Graduate or Higher	107,931	93.1%
Percent Bachelor's Degree or Higher	51,471	44.4%

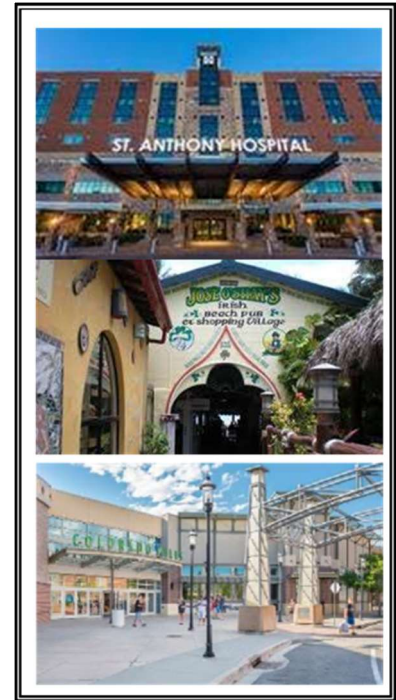
Source: U.S. Census Bureau, 2017-2022 American Community Survey





Employment by Industry

Industry	Number	Percent
Agriculture, Forestry, Fishing, Hunting, Mining	1,651	1.9%
Construction	6,958	8.0%
Manufacturing	5,660	6.5%
Wholesale Trade	2,072	2.4%
Retail Trade	9,425	10.8%
Transportation, Warehousing, Utilities	3,886	4.5%
Information	2,315	2.7%
Finance, Insurance, Real Estate, Rental & Leasing	6,508	7.5%
Professional, Scientific, Management, Administrative, Waste Management Services	14,754	16.9%
Educational Services, Health Care, Social Assistance	17,012	19.5%
Arts, Entertainment, Recreation, Accommodation, Food Services	7,918	9.1%
Other Services, Except Public Administration	4,507	5.2%
Public Administration	4,407	5.1%



Source: U.S. Census Bureau, 2017-2022 American Community Survey

Major Employers in Lakewood With 250 Employees or More*

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

Source: City of Lakewood, Economic Development, July 2023





ECONOMICS

Principal Property Taxpayers*

Taxpayer	Taxable Assessed Value	Percentage of Total City Assessed Value*
Public Service Co of Colorado	55,637,298	1.95%
Colorado Mills Mall Limited Partnership	42,657,914	1.50%
Belmar Commercial Owner LP	33,540,572	1.18%
Terumo BCT Inc	29,655,526	1.04%
Lakewood MOB LLC	22,839,114	0.80%
Lakewood City Commons LP	13,393,618	0.47%
Qwest Corp.	13,050,100	0.46%
Firstbank Holding Company	11,480,153	0.40%
BR CWS Lakewood LLC	10,856,647	0.38%
Denver West Village LP	10,290,608	0.36%

Source: Jefferson County Assessor's Office, 2023



MILL LEVIES: 2024 TAXES PAYABLE IN 2025

Jefferson County
26.978 mills

Jefferson County
Schools
44.526 mills

West Metro Fire District
13.401 mills

Urban Drainage/
Flood Control Dist.
0.900 mills

CITY OF LAKEWOOD
4.711 mills for 2025



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

Lakewood Economic Development Cost of Living Index, 2023*

City	All Items Index	Grocery	Housing	Utilities	Transportation	Health Care	Misc. Goods & Services
San Francisco, CA	178.6	131.4	306.6	131.8	138.4	131.5	123.6
Washington, DC	152.2	109.3	251.5	112.6	108.5	99.1	118.8
Los Angeles, CA	150.6	111.3	239.8	110.4	128.5	112.1	116.6
Boston, MA	149.7	114	223.8	124.8	128.1	119.8	121.1
Oakland, CA	145.9	130.4	198.9	129.6	131.4	128.5	118.7
Portland, OR	124.3	108.1	161.4	91.3	122.3	106.5	112.9
Denver, CO	110.5	94.4	135.6	86.5	100.3	99.6	107.8
Salt Lake City, UT	108.3	104.1	122.1	92.5	110.1	95.9	104.4
Phoenix, AZ	104.3	99.7	123.8	102.2	106.7	93.7	91.8
Las Vegas, NV	101	102.9	110.1	101.8	113.5	93.1	90.2
Austin, TX	101	88.5	115.3	93.2	91.1	103.6	99.2
Raleigh, NC	96.1	91.7	97.3	101.6	94.7	103	95.1

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



Housing Costs in Lakewood:

Average Home Value (owner-occupied):
\$494,100
Average Monthly Gross Rental Rate:
\$1,665

Source: U.S. Census Bureau, 2017-2022 American Community Survey

MORE ABOUT LAKEWOOD...

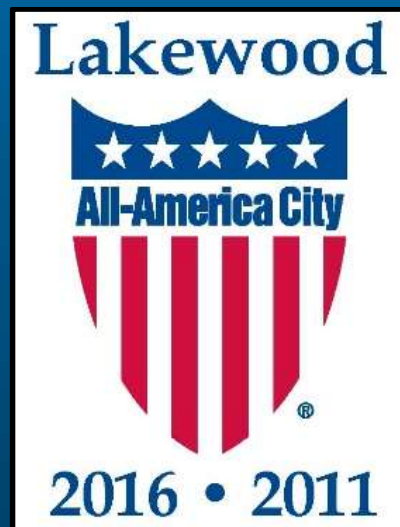
Altitude: 5,518 feet above sea level
Precipitation*: 15.74 inches per year
Snowfall*: 64.2 inches per year
Area in Square Miles: 44.66
Miles of Streets: 543
Number of Street Lights: 8,081
Number of Parks: 114 parks with 7,364 acres
Number of Schools: 39
Number of Students K-12: 18,331
Fire Districts: West Metro Fire Protection District
(7 Stations located in Lakewood)
Pleasant View Metropolitan Fire District
(No Stations in Lakewood)

**Source: Colorado Climate Center, Colorado State University 2016-2023*

County Libraries within Lakewood:

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

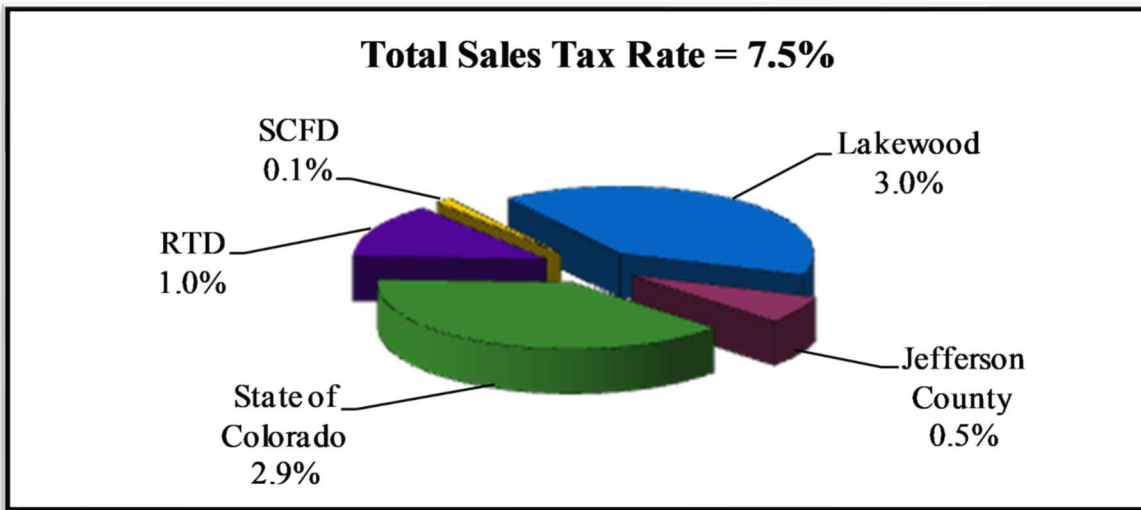
*Source: Jefferson County Library, 2018**



Median Household Income:

Lakewood	\$	82,786
Jefferson County	\$	103,167
Denver Metro Area	\$	94,097
Colorado	\$	87,598
United States	\$	75,149

Source: U.S. Census Bureau, 2017-2022 American Community Survey



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

**Sales Tax Rates
Denver Metro Area and Neighboring Communities**

City	Sales Tax Rate
Denver	4.81
Commerce City	4.50
Fort Collins	4.35
Broomfield	4.15
Greeley	4.11
Northglenn	4.00
Federal Heights	4.00
Castle Rock	4.00
Lafayette	3.87
Boulder	3.86
Westminster	3.85
Thornton	3.75
Morrison	3.75
Littleton	3.75
Glendale	3.75
Brighton	3.75
Aurora	3.75

City	Sales Tax Rate
Englewood	3.80
Louisville	3.78
Longmont	3.53
Cherry Hills Village	3.50
Edgewater	3.50
Sheridan	3.50
Wheat Ridge	3.50
Arvada	3.46
Superior	3.46
Colorado Springs	3.07
Golden	3.00
Greenwood Village	3.00
Lakewood	3.00
Loveland	3.00
Parker	3.00
Lone Tree	2.50
Centennial	2.50

Source: Colorado Department of Revenue



FORM OF GOVERNMENT

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

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

SCOPE OF SERVICES

The City of Lakewood provides the following major services:

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

EMPLOYEES AND BENEFITS

The City currently has 915.6 authorized regular full-time positions (exempt and non-exempt) for 2025. 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 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.



2025 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. Occasionally, City Council will adopt, via a resolution, a specific set of budget or financial criteria that is included with the following policies.

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 plan by which financial policy is implemented. The City Charter, Colorado Constitution, and Colorado State statutes provide the basic legal requirements and timelines 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, City municipal code, 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.



2025 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.

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 in the same budget year. Unused contingency and project savings will not carry forward into future years. 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.



2025 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Budget Recommendation

This City Manager shall submit the proposed budget for the ensuing fiscal year to the City Council on or before the fifteenth (15th) day of September each 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 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 hearings is made known to the public.

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 following year. The Council appropriates sums of money, as it deems necessary, to finance 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.



2025 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 following fiscal year as a reservation of fund balance. All other unencumbered 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 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.



2025 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Budget Preparation

The budget process starts with the City Council goals which are created annual during the City Council retreat. Goals and objectives supporting community values and vision can be found throughout the budget document. The following policies and procedures were established for budget preparation.

- A. The annual draft budget submitted by the City Manager for City Council consideration will be “balanced”, i.e. Revenues must match or 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, if any, to the use of General Fund reserves.
- C. The annual draft budget will include a five-year estimate for costs and revenues for any proposed new program.
- D. Any proposal for the City of Lakewood to acquire property will include a five-year estimate of maintenance and operation costs.
- E. The City Council Budget and Audit Board will consist of three Council members and three citizen representatives who apply to and are recommended by the Council Screening Committee, the concurrence of City Council. Citizen representatives are limited to two (2) three (3) year terms. The terms are staggered across three (3) years.
- F. All sections of the City’s Charter and Municipal code regarding the City’s budget and budget process shall be interpreted to comply with Article X, Section 20 of the Colorado Constitution setting forth the Taxpayer’s Bill of Rights (TABOR) which supersedes the City of Lakewood charter and municipal code. Thus, any provision of the Lakewood City Charter or Municipal Code that would violate a provision of TABOR cannot be applied.
- G. 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 Board, 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.



2025 BUDGET AND FINANCIAL POLICIES (CONTINUED)

SCHEDULE FOR PREPARATION OF THE 2025 ANNUAL BUDGET

2025 DATE	RESPONSIBLE PARTY	REQUIRED ACTIVITY	REQUIREMENT REFERENCE
Feb 8	City Council	City Council Annual Planning Session	
Feb 15-Mar 15	Finance	Compile Budget and Staffing Manual	
Apr 15–Apr 25	Finance	Salary and Benefit Data calculated	
May 14–May 31	All Departments	Department's Line Item Detail (expenditures and revenues) completed	
Jun 1–Jun 28	All Departments	Department's Narratives completed	
Jul 1 – Aug 28	Finance	Consolidation and Compilation of Proposed Budget Document	
Sep 16	City Manager / City Council	City Council Study Session to review Proposed 2025 Budget data	City Charter Article XII, 12-2
Sep 27	All Departments	Updates from Study Session Due to Finance Department	
Sep 27 – Nov 8	Finance	Compile Final 2025 Budget Document	Colorado Revised Statute Section 29-1-103
Oct 7	City Manager / Finance / City Council	First Reading and Public Hearing on the Proposed 2025 Budget and 2024 Mill Levy Ordinance	City Charter Article XII, 12-4
Oct 21	City Manager / Finance / City Council	Second Reading and Public Hearing on the Proposed 2025 Budget and 2024 Mill Levy Ordinance	City Charter Article XII, 12-4
Dec 4	Finance	Certify 2024 Tax Mill Levy with Jefferson County	Colorado Revised Statute Section 29-1-301
Dec 20	Finance	Submit the 2024 Budget Document to GFOA for Award Program and Certify the 2025 Budget to State of Colorado	Colorado Revised Statute Section 29-1-103



2025 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Fund Accounting

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

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

City Fund Types:

Governmental

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

Proprietary

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

Fiduciary

- *Trust and Agency Funds* - Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent. The City has the following Trust and Agency Funds: Retired City Manager Pension and City Manager Severance. None of these trust and agency funds are required to be budgeted, but rather, operate in accordance with the trust.



2025 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 residents 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. Economic Development has expanded to community resiliency which is intended to use economic development and other resources to improve social conditions in a sustainable way enhancing economic opportunities for the community.

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, Operational Services, Finance, Information Technology, Municipal Court, Sustainability and Community Development, Police, and Public Works.



2025 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.

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



2025 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Taxpayers' Bill of Rights (TABOR) (continued)

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.

All sections of the City's Charter and municipal code regarding the City's budget and budget process shall be interpreted to comply with Article X, Section 20 of the Colorado Constitution setting forth the Taxpayer's Bill of Rights (TABOR) which supersedes the City of Lakewood charter and municipal code. Thus, any provision of the Lakewood City Charter or municipal code that would violate a provision of TABOR cannot be applied.

Fund Balance Policies

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

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

Fund Balance Classifications

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



2025 BUDGET AND FINANCIAL POLICIES (CONTINUED)

Fund Balance Policies

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

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

Targeted Minimum Fund Balance

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

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

Capital Improvement Funds

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

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



2025 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.



2025 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 (Chief Financial Officer). 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 Chief Financial Officer 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.



2025 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.



2025 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:



2025 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.



2025 BUDGET AND FINANCIAL POLICIES (CONTINUED)

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

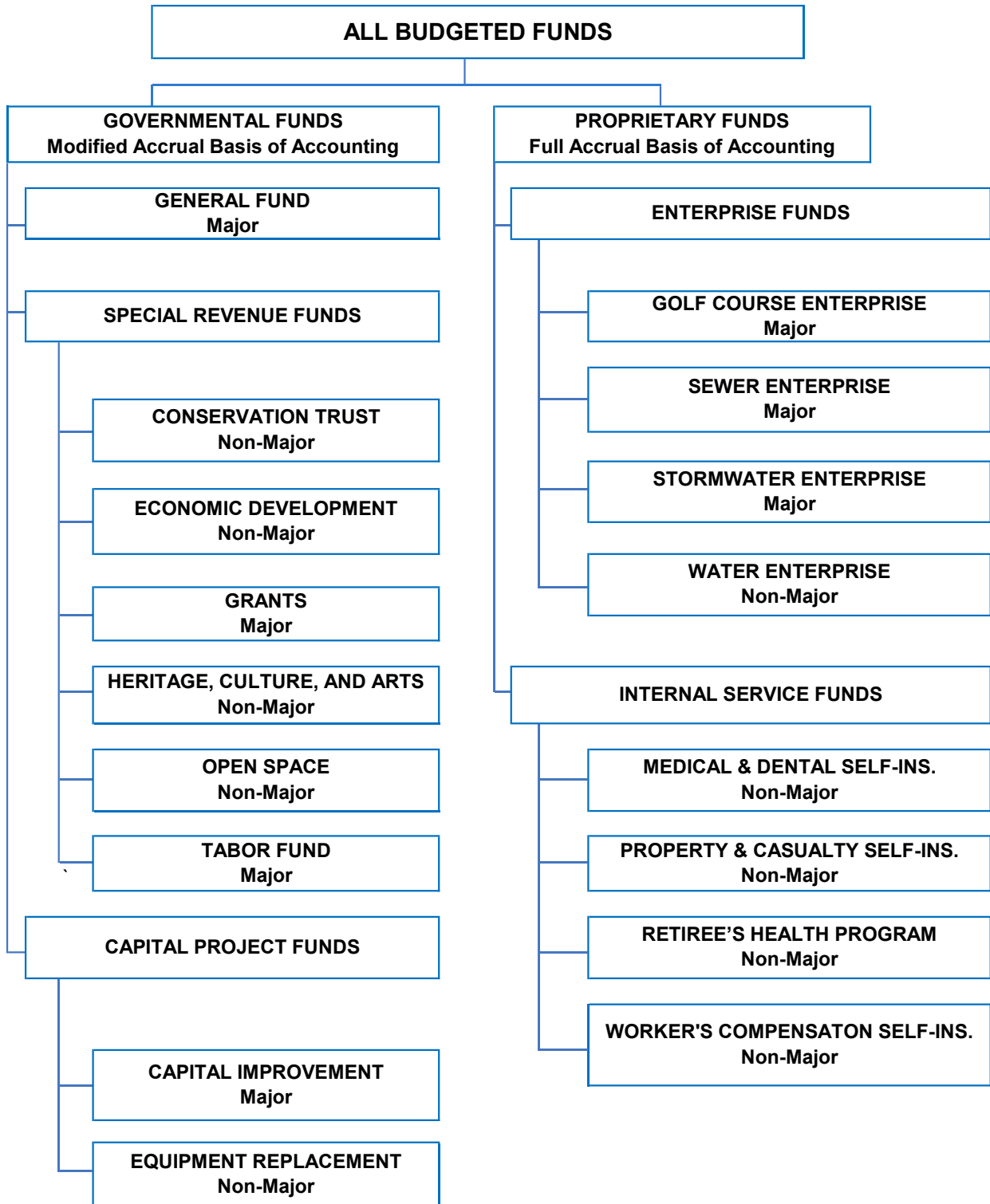


BUDGET OVERVIEW



CITY FUNDS

Fund Organization for the 2025 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			
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
Property Tax	\$ 13,682,458	\$ 15,538,297	\$ 15,538,297	\$ 16,496,524
General Sales & Use Tax	106,887,291	110,284,847	109,613,358	113,356,481
Other Sales & Use Tax	16,321,242	19,631,059	17,082,685	17,496,400
Other Taxes & Charges	9,720,750	10,040,358	8,937,858	9,213,588
Licenses & Permits	4,173,619	5,347,868	4,627,091	4,548,449
Intergovernmental Revenue	29,199,627	33,998,079	70,711,253	33,768,468
Charges for Services	52,586,548	54,871,909	55,730,946	57,197,550
Fines & Forfeits	619,253	1,327,859	658,638	700,826
Investment Income	10,360,508	4,891,290	9,277,553	8,377,385
All Other Revenues	1,297,703	243,715	857,715	1,083,933
Total Revenues	<u>\$ 244,848,998</u>	<u>\$ 256,175,281</u>	<u>\$ 293,035,394</u>	<u>\$ 262,239,604</u>
EXPENDITURES				
Mayor and City Council	\$ 583,615	\$ 682,083	\$ 692,252	\$ 707,708
City Manager's Office	2,293,804	3,070,355	2,824,663	2,854,435
City Attorney's Office	2,118,736	2,384,294	2,992,484	3,192,344
City Clerk's Office	1,100,745	1,395,721	1,435,009	1,482,043
Community Resources	42,104,258	52,239,934	61,601,328	48,702,112
Finance	5,240,176	12,911,383	7,736,878	18,062,850
Information Technology	10,768,996	12,045,352	12,537,855	12,242,513
Municipal Court	4,612,183	4,989,370	5,274,695	5,517,207
Non-Departmental	18,886,353	40,768,372	23,755,405	32,674,781
Police	62,911,920	64,849,619	67,981,759	69,001,659
Public Works	50,440,518	91,031,630	135,156,904	92,628,684
Facilities & Infrastructure Maintenance	9,679,651	8,266,499	12,076,659	8,226,015
Human Resources	5,371,261	6,871,219	6,864,957	7,281,164
Sustainability and Community Development	6,845,045	31,882,303	38,950,786	9,951,358
Total Expenditures	<u>\$ 222,957,259</u>	<u>\$ 333,388,135</u>	<u>\$ 379,881,634</u>	<u>\$ 312,524,870</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	24,049,746	25,550,428	35,689,728	27,168,273
Operating Transfers Out	(24,049,746)	(25,550,428)	(35,689,728)	(27,168,273)
Sale Of City Assets	15,073	-	-	-
Total Other Financing Sources (Uses)	<u>15,073</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	21,906,812	(77,212,854)	(86,846,240)	(50,285,266)
Capital Additions				
FUND BALANCES/NET POSITION, BEGINNING OF YEAR				
	<u>\$ 257,753,104</u>	<u>\$ 279,659,916</u>	<u>\$ 279,659,916</u>	<u>\$ 192,813,675</u>
FUND BALANCES/NET POSITION, END OF YEAR				
	<u>\$ 279,659,916</u>	<u>\$ 202,447,061</u>	<u>\$ 192,813,675</u>	<u>\$ 142,528,410</u>

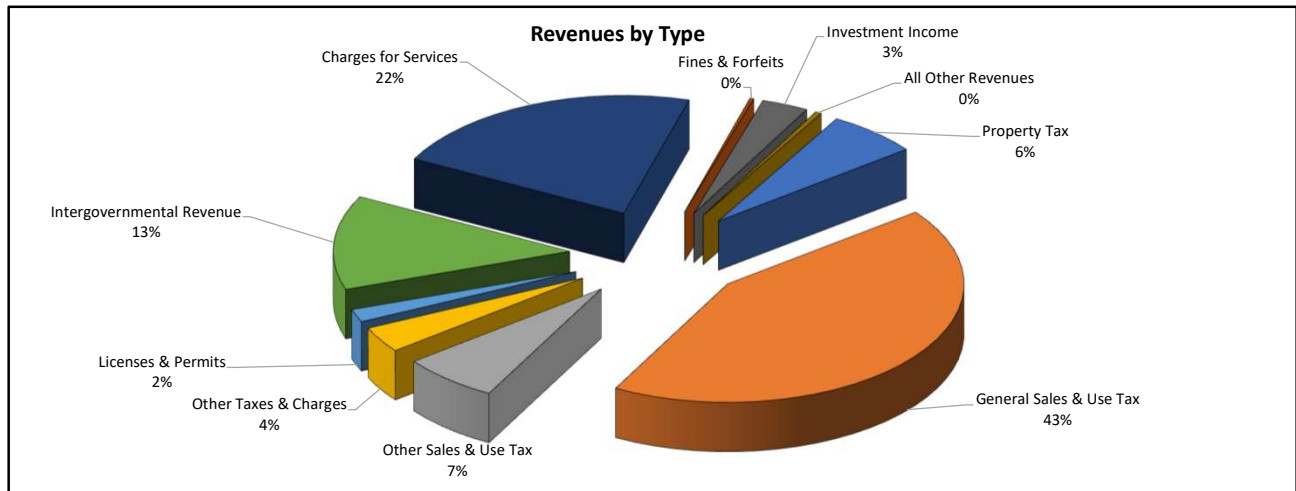
*The 2024 budget book will not match previous budget book due to removing budgeting for Duty, Death, and Disability and City Manager's Pension Trust fund from the Internal Service fund budgeting.

*2023 Actuals are un-audited as of August 2024



**CITY REVENUES SUMMARY
BY ALL FUND TYPES
2025 BUDGET**

Revenues	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
Property Tax	\$ 16,496,524	\$ -	\$ -	\$ -	\$ -	\$ 16,496,524
General Sales & Use Tax	95,275,309	-	18,081,172	-	-	113,356,481
Other Sales & Use Tax	15,189,394	-	2,307,006	-	-	17,496,400
Other Taxes & Charges	7,066,031	2,147,557	-	-	-	9,213,588
Licenses & Permits	4,273,449	-	-	275,000	-	4,548,449
Intergovernmental Revenue	6,263,733	25,497,403	2,007,332	-	-	33,768,468
Charges for Services	13,406,317	2,033,804	2,985,000	20,587,500	18,184,929	57,197,550
Fines & Forfeits	700,826	-	-	-	-	700,826
Investment Income	6,977,035	425,350	393,750	296,250	285,000	8,377,385
All Other Revenues	822,581	12,480	200,000	-	48,872	1,083,933
Total Revenues	\$ 166,471,199	\$ 30,116,594	\$ 25,974,260	\$ 21,158,750	\$ 18,518,801	\$ 262,239,604
% of All Funds	63.5%	11.5%	9.9%	8.1%	7.1%	



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 utilizes the Colorado Legislative Council’s Economics Staff’s “Economic and Revenue Forecast” and the Colorado State Office of State Planning and Budgeting’s “Economic and Revenue Forecast”, both dated June 2024 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 2024 and 2025 used in forecasting:

Year	2024	2025
Colorado Legislative Council	2.5%	2.9%
Governor’s Office of State Planning & Budgeting	3.2%	2.5%

The 2024 revised revenue budget for all funds increased by 14.4% over the 2024 original budget primarily due increases in grants and city match to grant funds that have been awarded in 2024.

For 2025, revenues are forecasted to decrease by 10.5% from the 2024 revised budget due to a decrease in grant revenue. Overall revenues are projected to change as follows:

Year	2024 Revised	2025	2026	2027	2028	2029
Revenue Increase / (Decrease)	14.4%	(10.5%)	2.1%	2.4%	3.1%	1.6%

TABOR (Taxpayers’ Bill of Rights)

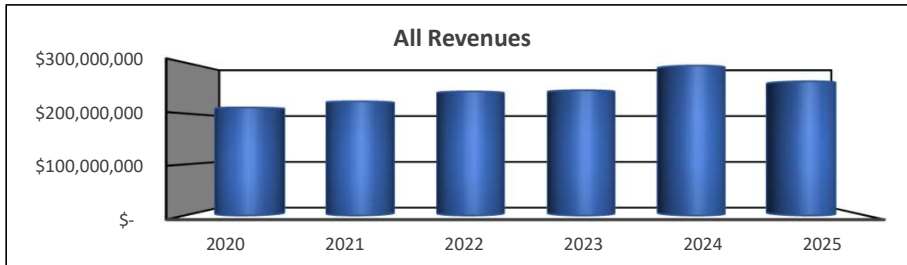
Prior to 2017, a substantial portion of the city’s revenues were limited by the Taxpayers Bill of Rights. Certain revenues were limited to grow by an amount equal to the prior year’s CPI plus local growth with any amount above the TABOR limit subject to refunding. In November 2018, Lakewood voters allowed the city to retain a refund of \$12.5M for 2017 as well as all TABOR excess refunds through 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 historical revenues for the prior four years, an estimate for the current year, and the projected revenues for the 2025 Budget. Intergovernmental revenues continue to be the most volatile of the revenue types with several large, one-time projects accounted for in the 2024 Revised Budget.



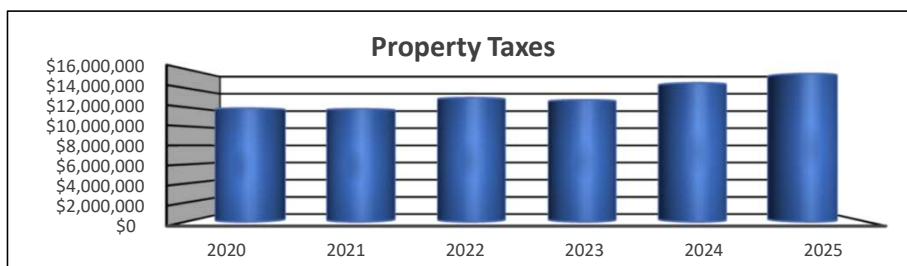
Year	All Revenues	% Chg.
2020	\$ 211,610,070	
2021	\$ 223,620,388	5.68%
2022	\$ 242,945,221	8.64%
2023	\$ 245,346,097	0.99%
2024	\$ 293,651,584	19.69%
2025	\$ 262,811,157	-10.50%

The following sections contain 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 was temporarily reduced to 4.28 mills in 2024, but will return to the original rate of 4.711 mills in 2025. A mill is one-tenth of one cent. In other words, one mill represents \$1 for every \$1,000 in assessed property value. The mill levy is multiplied by the assessed valuation of a property to calculate the property tax. The City of Lakewood’s mill levy has been 4.711 since 1991, with the exception of temporary levy reductions for 1997, 2015, 2016, and 2017 when the city exceeded revenue limits established by TABOR.

Property taxes are forecasted for 2024 and 2025 based on historical increases for assessed valuations as determined by Jefferson County and applying the city’s current mill levy rate. 2025 Assessed Information comes in December of 2024 and is adjusted in the 2025 Revised process. Property tax specific forecasting was used to budget the property taxes for 2026 through 2029 using historical data and current economic events and is assumed to grow at a rate of 11% bi-annually. Estimated revenues for 2025 are \$15,498,300.



Year	Property Taxes	% Chg.
2020	\$ 11,888,221	
2021	\$ 11,816,003	-0.61%
2022	\$ 12,983,236	8.99%
2023	\$ 12,760,690	-1.74%
2024	\$ 14,530,428	12.18%
2025	\$ 15,498,300	6.25%



Revenue Overview (continued)



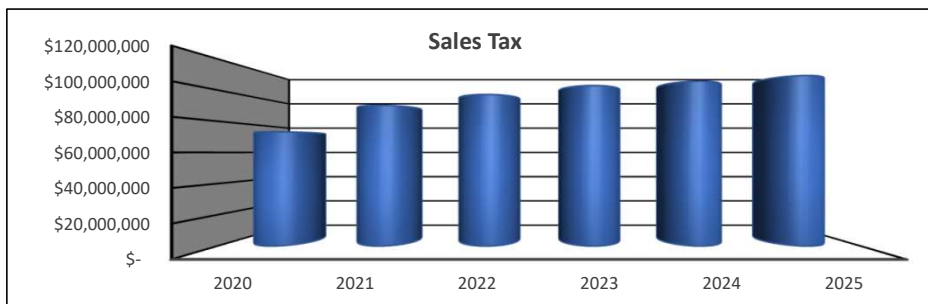
Year	Property Assessed Valuations	% Chg.
2020	\$ 2,372,109,412	
2021	\$ 2,371,538,875	-0.02%
2022	\$ 2,693,978,011	13.60%
2023	\$ 2,846,244,419	5.65%
2024	\$ 3,289,811,085	15.58%
2025	\$ 3,290,798,028	0.03%

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

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

Sales taxes represent approximately 41.3 percent of the City's 2025 revenues. Lakewood's retail economy remains diverse, and businesses continue to show steady in-city growth of sales tax revenues. Nonetheless, buying habits have shifted more and more to online shopping vs brick and mortar storefronts. City tax codes have changed to allow the city to better capture sales tax from online entities. In Q1 2024, 39 percent of all sales tax revenue collected was remitted from businesses operating outside of the city.

Sales tax is forecasted using CPI, local economic conditions, and sales tax specific trend analysis. Beginning in 2024 and continuing into 2025, sales tax revenue is projected to grow at a slower pace than was seen during the economic recovery and inflation-influenced years of 2022/2023. State forecasts estimate the total inflation rate dropping to as low as 2.5 percent in 2024 and hovering around 2.9 percent for 2025. While this is good news for consumers, many households are experiencing deteriorating financial outcomes due to higher consumer debt accumulated during the last few years, increasing housing costs above local CPI, and a slowing jobs market. For 2024, sales taxes are expected to increase from 2023 actuals by 2.72 percent and are expected to grow another 3.43 percent in 2025. Estimated sales tax revenues for 2025 are \$109,233,256.



Year	Sales Taxes	% Chg.
2020	\$ 73,249,875	
2021	\$ 90,157,012	23.08%
2022	\$ 97,108,969	7.71%
2023	\$ 102,814,662	5.88%
2024	\$ 105,610,228	2.72%
2025	\$ 109,233,256	3.43%

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), Building Material Use Tax on all construction materials used in projects requiring a city building permit, and a Motor Vehicle Use Tax based on the auto purchaser's residence, not the location of the sale. 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)

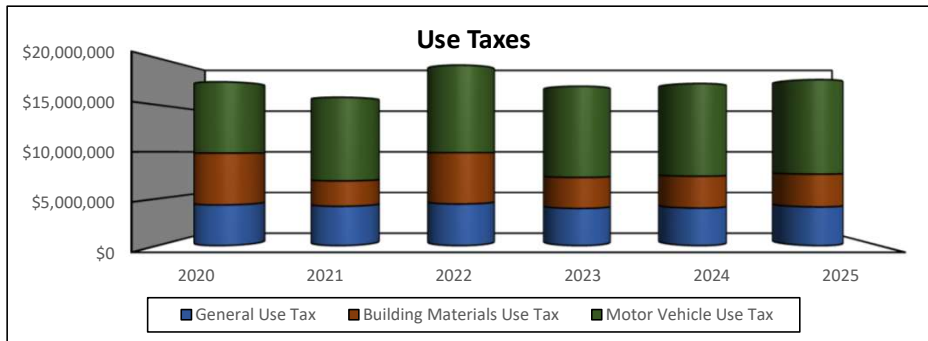
Lakewood use tax totals 3 cents on every dollar and is dispersed between the city's funds in the same manner as the sales tax. Use taxes for 2025 make up 7% of the city's revenues.

General Use Tax for 2025 is forecasted to increase 3% from 2024 Revised revenues collected. The 2024 budget for general use tax was revised down by \$671,489 to \$4,003,130 as consumer spending appears to be slowing as a result of higher than average inflation in recent years. General Use Tax for 2026 to 2029 is forecasted to grow at 3% year over year.

Building Materials Use Tax is expected to increase 3% for 2025 over the 2024 Revised based on current year-to-date activity and a slowing pattern of projects taking place within the City. The building material use tax for 2026 to 2029 is forecasted to stay relatively flat.

Motor Vehicle Use Tax for 2025 is forecasted to increase 2% from the 2024 Revised revenue based on current year-to-date activity. Motor vehicle use tax for 2026 to 2029 is forecasted to grow at 3% year over year.

Estimated revenues of the combined 3 use taxes above are \$17,694,295 for 2025.



Year	Use Taxes	% Chg.
2020	\$ 17,456,123	
2021	\$ 15,808,634	-9.44%
2022	\$ 19,234,168	21.67%
2023	\$ 19,942,694	3.68%
2024	\$ 14,274,815	-28.42%
2025	\$ 17,694,295	23.95%

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.

The specific ownership tax is projected to decrease by 1% in 2025 compared to the revised forecast for 2024. This decline is primarily due to high borrowing costs that have discouraged businesses making investment in fleet vehicles. As interest rates are anticipated to decrease, allowing for more investment, specific ownership tax will increase 1 percent annually from 2026 to 2029. The Specific Ownership Tax estimate for 2025 is \$998,224.



Revenue Overview (continued)

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 (CPI) for Denver-Aurora-Lakewood. Each additional provider is required to pay the tax on the per-line formula established in the ordinance.

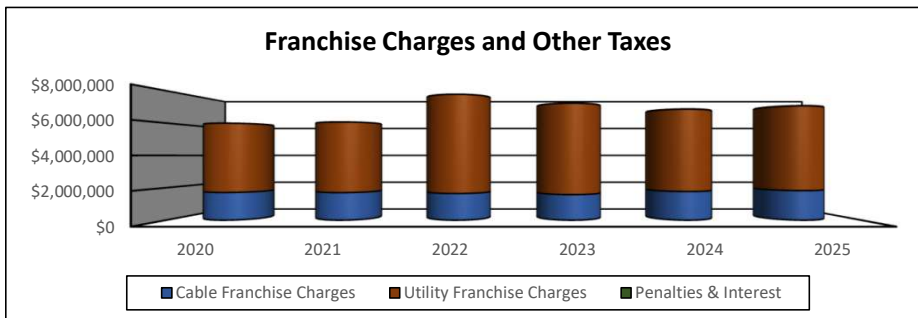
Business and occupation tax for 2025 is forecasted to increase 3 percent from 2024 Revised based on current year activity and forecasted changes in CPI. Business and occupation tax is expected to increase 3 percent from 2025 through 2029. Revenues for 2025 are estimated to be \$3,925,330.

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 percent of gross subscriber revenues of which the city currently has approximately 31,000 subscribers. Cable Television Franchise Charge for 2025 are forecasted to increase 3 percent over 2024 Revised based on current collections. This revenue is forecasted to be relatively flat from 2026 through 2029 due to consumer activity. Revenues for 2025 are estimated to be \$1,824,388.

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 percent of all revenues received from the sale of natural gas and electricity. Gas/Electric Franchise Charges for 2025 is forecasted to increase 2.9 percent from 2024 Revised given current collections and a forecasted increase in electricity costs netting with a decrease in the estimated cost of natural gas due to increased domestic production. The revenue is forecast to increase 3 percent from 2026 through 2029. Revenues for 2025 are estimated to be \$5,229,225.

Revenue Overview (continued)



Year	Franchise	% Chg.
2020	\$ 5,985,637	
2021	\$ 6,061,139	1.25%
2022	\$ 7,768,262	21.98%
2023	\$ 7,219,750	-7.60%
2024	\$ 6,860,224	-5.24%
2025	\$ 7,066,031	2.91%

Hotel Accommodation Tax - The city imposes a 3 percent 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 2025 is forecasted to increase 3.4 percent from 2024 Revised collections due to the continued post pandemic recovery of the hotel industry. The forecast for 2026 to 2029 predicts annual increases of 3.4 percent per year. Revenues for 2025 are estimated at \$2,147,557.



Revenue Overview (continued)

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



Year	Charges for Services	% Chg.
2020	\$ 5,205,212	
2021	\$ 3,595,083	-30.93%
2022	\$ 6,261,967	74.18%
2023	\$ 4,167,099	-33.45%
2024	\$ 4,627,091	11.04%
2025	\$ 4,548,449	-1.70%

Contractor’s Registration Fees – This is an annual registration fee for all construction contractors doing business within the boundaries of the city. Contractor’s Registrations for 2025 are expected to increase 2 percent over 2024 Revised based on year to date collections and trends. This revenue is expected to increase by 3 percent from 2026 through 2029 annually. Estimated revenues for 2025 are \$393,975.

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. Building permit fees for 2025 are estimated at \$2,766,984. This is a 3% increase from 2024 Revised collections as building activity is projected to increase as interest rate cuts hit in late 2024 and early 2025.

Public Way Permits – Public Way Permit collections are projected to decrease by 29.5% in 2025 compared to the revised 2024 figures. The budget has been adjusted to align with the actual demand for these permits over the past few years. This revenue is forecasted to increase by 2.9% annually through 2029 due to an expected gradual increase in permit requests. Estimated revenues for 2025 are \$446,505.



Revenue Overview (continued)

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 2025 is forecasted to increase 2.9% from 2024 Revised collection levels. Revenues are forecasted to grow at 3% annually through 2029. 2025 Revenues are estimated at \$1,666,988.

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 2025 is forecasted to increase 3% from 2024 Revised revenues collected. Revenues from 2026 through 2029 are projected to increase 3% annually.

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.

FASTER fees forecasted for 2025 reflect a 3% increase from 2024 Revised based on current year activity. Revenues are expected to be \$872,570.

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.

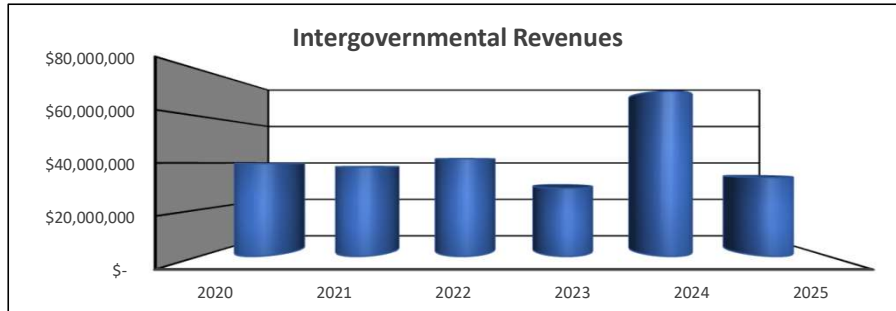
Jefferson County Open Space Attributable Share for 2025 is forecasted to increase 1.5% over 2024 Revised projections. A 1.5% percent increase is forecasted for 2026 through 2029 based on information derived from the County. The forecasted change in revenues is different from the City's forecasted sales tax revenue because the countywide tax base is broader in nature and anticipates population growth. The City's anticipated share for 2025 is \$8,275,000.

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 2025 are expected to increase 3% over 2024 Revised. Fees are expected to grow in 2026 through 2029 by 3% annually. The City anticipates \$562,666 for motor vehicle registration fees for 2025.



Revenue Overview (continued)

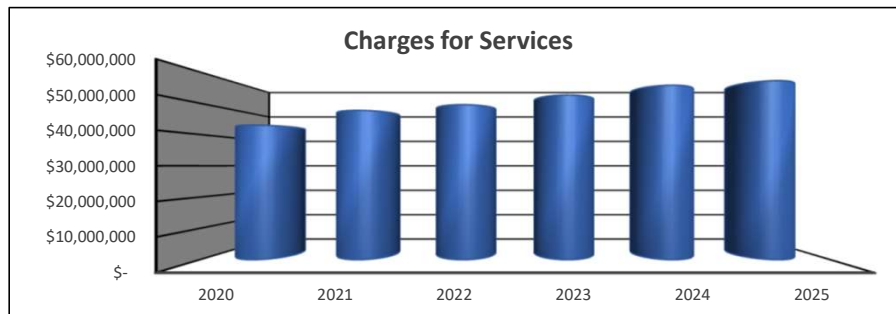
Grants – On an annual basis, the city applies for and is awarded significant grants from federal, state and local sources. Grant revenues and expenditures have variability from year to year and the timing of grant completion can change. For 2024 Revised, revenues are expected to increase 232% over 2023 Actuals; mostly due to carrying forward grant funding for projects still in progress. Due to the timing of grant applications and submissions for grant awards, the 2025 Budget has \$13,260,483 for expected grant revenue. This number will be adjusted during the 2025 Revised process as it normally is.



Year	Intergovernmental Revenues	% Chg.
2020	\$ 39,747,865	
2021	\$ 38,256,922	-3.75%
2022	\$ 41,840,220	9.37%
2023	\$ 29,199,627	-30.21%
2024	\$ 70,711,253	142.16%
2025	\$ 33,768,468	-52.24%

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

Charges for Services in 2025 are forecasted to increase 2.63% from 2024 Revised based on the current year's activity and relevant business events. Estimated revenues for 2025 are \$57,197,550. For this strategic forecast for 2026 through 2029 the City expects revenues to grow with general inflation as the fees increase for services proportionately.



Year	Charges for Services	% Chg.
2020	\$ 42,991,430	
2021	\$ 47,691,030	10.93%
2022	\$ 49,511,657	3.82%
2023	\$ 52,586,423	6.21%
2024	\$ 55,730,946	5.98%
2025	\$ 57,197,550	2.63%

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 2025 based on current year activity and are forecasted to increase by 6.4% in 2025 from 2024 Revised. They are forecasted to grow at 2.7% annually through 2029. For 2025, \$700,826 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 2024 is \$9,417,593 due to the current strong economic conditions.

All Other Revenues – Other revenues consist of sale of fixed assets, donations, refunds and rebates, rental income, pledged funds, and all other miscellaneous revenues received by the City. All Other Revenues are forecasted using unique adjustments based on significant known factors for 2026 through 2029. Estimated revenues for 2025 are \$1,515,446.



Federal, State, and Local Grant Revenues

Grant Title	2024 Revised	2025 Budget	Source
CDBG Block Grant Administration	985,704	985,704	Federal
Child & Adult Care Food Program	112,000	112,000	Federal
Early Head Start-Federal	238,000	214,646	Federal
Emergency Mgmt Perf Grants Federal	12,500	12,500	Federal
EPA Brownfields Grant Federal	500,000	-	Federal
FTA 5310 Lakewood Rides Federal	60,000	60,000	Federal
Federal Sheridan Boulevard Sidewalks	-	1,936,000	Federal
HCA Colorado Creative Industries	10,000	10,000	Federal
HCA Federal Grants	10,000	10,000	Federal
Head Start Program	1,319,251	1,302,377	Federal
Internet Crimes Against Children-Federal	16,800	20,275	Federal
Kipling Signals @ 8Th Pl & Fed Ctr Gate 1	2,860,000	-	Federal
Misc. Police Grants - Chief Of Police	39,000	39,000	Federal
OAA - Title III - Lakewood Rides Assisted Transpor	315,000	315,000	Federal
Pending Grants-PW	1,000,000	1,000,000	Federal
Seatbelt Grant Federal	9,000	9,000	Federal
Speed Enforcement	95,794	95,794	Federal
Wadsworth & Morrison Intersection	-	1,936,000	Federal
Water Fund Federal Grant	2,400,000	-	Federal
Westaf Federal Grants	2,500	2,500	Federal
Subtotal of Federal Grant Revenues	\$ 9,985,549	\$ 8,060,796	



Federal, State, and Local Grant Revenues (continued)

Grant Title	2024 Revised	2025 Budget	Source
Auto Theft Task Force-State	\$ 2,666,200	\$ 2,666,200	State
Bear Creek Lake Park Archery Range Improvemen	78,300	-	State
Colfax Safety Project CDOT	7,782,052	-	State
Colorado Historical Society Grants	50,000	75,000	State
Post Grant-State	11,000	11,000	State
Turf Replacement Water Conservation	40,000	-	State
SCFD Tier II	615,000	615,000	State
Subtotal of State Grant Revenues	\$ 11,242,552	\$ 3,367,200	
40 West ArtLine Framework plan	\$ -	\$ 106,000	Lakewood
Colfax Safety Project CDOT	18,108,032	-	Lakewood
Charge Ahead Colorado	6,000	-	Lakewood
FTA 5310 Lakewood Rides Federal	60,751	-	Lakewood
HCA Federal Grants	10,000	10,000	Lakewood
Misc. Police Grants - Chief Of Police	8,500	8,500	Lakewood
OAA - Title III - Lakewood Rides Assisted Transpor	31,500	31,500	Lakewood
Turf Replacement Water Conservation	60,370	-	Lakewood
Wadsworth & Morrison Intersection	1,559,082	-	Lakewood
Westaf Grant Match	11,000	11,000	Lakewood
Subtotal of Local Grant Revenues	\$ 19,855,235	\$ 167,000	
Total All Grant Revenues	\$ 41,083,336	\$ 11,594,996	

Notes:

Refer to Glossary for acronym definitions

Grants can require city matched funding.



THIS PAGE INTENTIONALLY LEFT BLANK



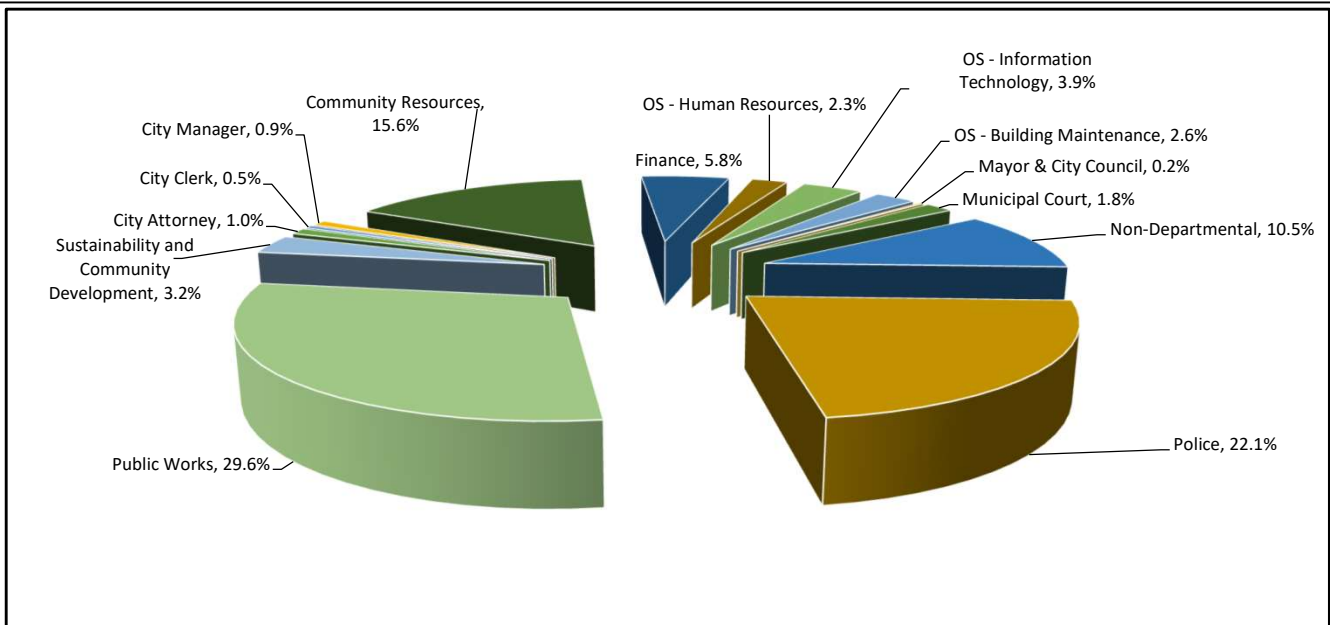
**CITY EXPENSE BUDGET SUMMARY
BY ALL FUND TYPES, BY DEPARTMENT, AND BY PROGRAM
2025 BUDGET**

City Department By Program	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
Mayor & City Council	\$ 707,708	\$ -	\$ -	\$ -	\$ -	\$ 707,708
City Manager's Office	\$ 2,754,435	\$ -	\$ 100,000	\$ -	\$ -	\$ 2,854,435
City Management	1,448,294	-	-	-	-	1,448,294
Communications	1,306,141	-	100,000	-	-	1,406,141
City Attorney's Office	\$ 3,192,344	\$ -	\$ -	\$ -	\$ -	\$ 3,192,344
City Clerk's Office	\$ 1,482,043	\$ -	\$ -	\$ -	\$ -	\$ 1,482,043
Community Resources	\$ 18,964,340	\$ 19,157,143	\$ 100,000	\$ 10,480,628	\$ -	\$ 48,702,112
Community Resources Administration	2,702,962	-	-	-	-	2,702,962
Family Services	1,677,276	1,934,972	-	-	-	3,612,247
Golf Course Operations	-	-	-	10,480,628	-	10,480,628
Heritage, Culture & the Arts	-	3,944,720	-	-	-	3,944,720
Planning, Construction & Maintenance	400,649	6,589,208	-	-	-	6,989,857
Recreation	8,058,225	496,149	100,000	-	-	8,654,374
Park Operations	6,125,229	6,192,094	-	-	-	12,317,323
Finance	\$ 5,025,180	\$ 13,037,670	\$ -	\$ -	\$ -	\$ 18,062,850
Economic Development	-	13,037,670	-	-	-	13,037,670
Finance Administration	730,346	-	-	-	-	730,346
Finance Operations	2,220,401	-	-	-	-	2,220,401
Revenue Division	1,433,097	-	-	-	-	1,433,097
Budget and Financial Strategy	641,335	-	-	-	-	641,335
Operational Services	18,664,264	340,494	4,109,600	-	4,635,334	27,749,692
Facilities & Infrastructure Maintenance	\$ 6,025,921	\$ 340,494	\$ 1,859,600	\$ -	\$ -	\$ 8,226,015
Human Resources	\$ 2,645,830	\$ -	\$ -	\$ -	\$ 4,635,334	\$ 7,281,164
Employee Relations	2,645,830	-	-	-	-	2,645,830
Risk	-	-	-	-	4,635,334	4,635,334
Information Technology	\$ 9,992,513	\$ -	\$ 2,250,000	\$ -	\$ -	\$ 12,242,513
Administration	783,935	-	-	-	-	783,935
Business Transformation	5,094,535	-	-	-	-	5,094,535
Operations	4,114,043	-	2,250,000	-	-	6,364,043
Other	-	-	-	-	-	-
Municipal Court	\$ 5,517,207	\$ -	\$ -	\$ -	\$ -	\$ 5,517,207
Municipal Court Administration	587,171	-	-	-	-	587,171
Court Marshal	1,112,827	-	-	-	-	1,112,827
Judicial	809,954	-	-	-	-	809,954
Probation Services	1,369,469	-	-	-	-	1,369,469
Violations Bureau	1,637,786	-	-	-	-	1,637,786
Sustainability and Community Development	\$ 7,516,475	\$ 2,360,884	\$ 74,000	\$ -	\$ -	\$ 9,951,358
Housing and Livable Communities	1,313,013	810,817	-	-	-	2,123,830
Administration	673,341	-	60,000	-	-	733,341
Comprehensive Planning	2,201,881	530,000	14,000	-	-	2,745,881
Development Assistance	1,389,348	-	-	-	-	1,389,348
Resource Development	430,697	-	-	-	-	430,697
Sustainability	1,508,194	1,020,067	-	-	-	2,528,261



**CITY BUDGET SUMMARY
BY ALL FUND TYPES, BY DEPARTMENT, AND BY PROGRAM
2025 BUDGET**

City Department By Program	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
Police	\$ 64,096,271	\$ 4,905,387	\$ -	\$ -	\$ -	\$ 69,001,659
Office of the Chief of Police	8,006,092	109,985	-	-	-	8,116,077
Investigations	15,290,235	2,703,891	-	-	-	17,994,125
Patrol Services	30,129,523	1,701,924	-	-	-	31,831,447
Support Services	10,670,422	389,587	-	-	-	11,060,009
Public Works	\$ 21,924,126	\$ 6,861,201	\$ 33,422,300	\$ 30,421,056	\$ -	\$ 92,628,684
Public Works Administration	279,215	1,000,000	-	-	-	1,279,215
Engineering	6,123,115	5,861,201	11,472,532	-	-	23,456,849
Fleet Management	5,215,745	-	6,268,716	-	-	11,484,461
Public Works Maintenance	4,826,640	-	13,031,691	-	-	17,858,331
Sewer Utility	-	-	-	8,543,984	-	8,543,984
Stormwater Management Utility	-	-	-	20,386,152	-	20,386,152
Traffic Engineering	5,479,412	-	2,649,360	-	-	8,128,772
Water Utility	-	-	-	1,490,920	-	1,490,920
Non-Departmental	\$ 16,945,788	\$ 600,000	\$ (2,904,861)	\$ 1,080,207	\$ 16,953,647	\$ 32,674,781
Citywide Employee Benefits	2,250,000	-	-	80,500	160,000	2,490,500
Debt Obligations & Special Projects	13,952,742	-	2,095,139	-	-	16,047,881
Non-Specific	(456,954)	500,000	(5,000,000)	999,707	-	(3,957,247)
Self-Insurance Funding	1,200,000	100,000	-	-	16,953,647	18,253,647
Total by Fund	\$ 166,790,179	\$ 47,262,779	\$ 34,901,039	\$ 41,981,892	\$ 21,588,981	\$ 312,524,870





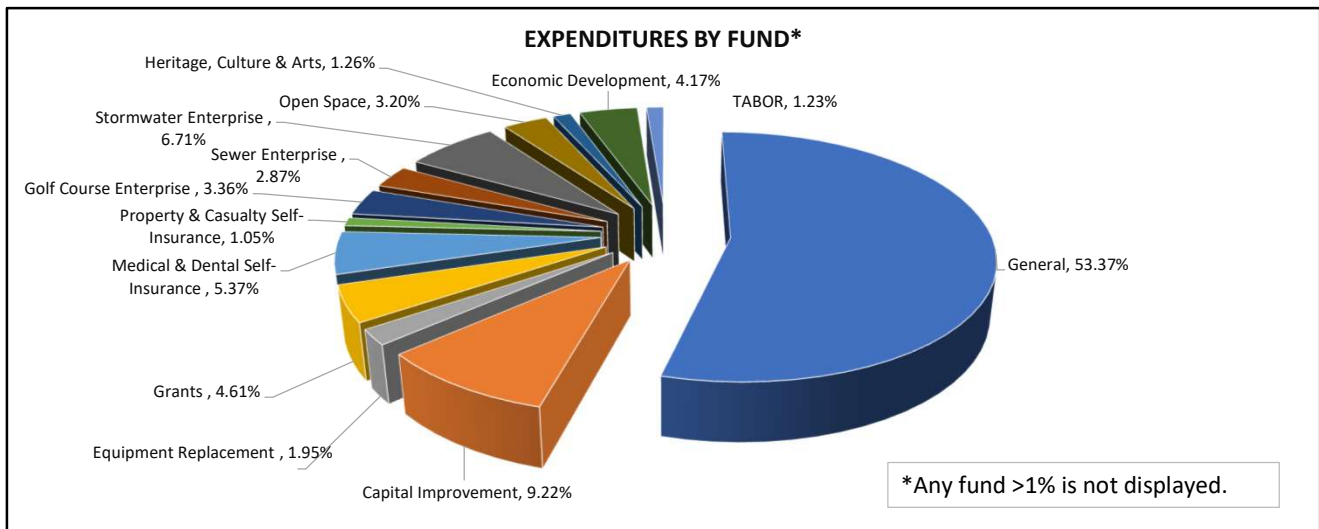
**FUNCTIONAL UNITS BY FUND
2025 BUDGET**

Department	Mayor and City Council	Facilities & Infrastructure Maintenance	City Manager's Office	City Attorney's Office	City Clerk's Office	Community Resources	Finance
General	\$ 707,708	\$ 6,025,921	\$ 2,754,435	\$ 3,192,344	\$ 1,482,043	\$ 18,964,340	\$ 5,025,180
Capital Improvement	-	1,859,600	-	-	-	-	-
Equipment Replacement	-	-	100,000	-	-	100,000	-
Grants	-	-	-	-	-	2,431,121	-
Medical & Dental Self-Insurance	-	-	-	-	-	-	-
Property & Casualty Self-Insurance	-	-	-	-	-	-	-
Workers Comp Self-Insurance	-	-	-	-	-	-	-
Retiree's Health Program	-	-	-	-	-	-	-
Golf Course Enterprise	-	-	-	-	-	10,480,628	-
Sewer Enterprise	-	-	-	-	-	-	-
Stormwater Enterprise	-	-	-	-	-	-	-
Water Enterprise	-	-	-	-	-	-	-
Open Space	-	340,494	-	-	-	9,653,302	-
Heritage, Culture & Arts	-	-	-	-	-	3,944,720	-
Conservation Trust	-	-	-	-	-	2,045,000	-
Economic Development	-	-	-	-	-	-	13,037,670
TABOR	-	-	-	-	-	1,083,000	-
Total	\$ 707,708	\$ 8,226,015	\$ 2,854,435	\$ 3,192,344	\$ 1,482,043	\$ 48,702,112	\$ 18,062,850



**FUNCTIONAL UNITS BY FUND
2025 BUDGET**

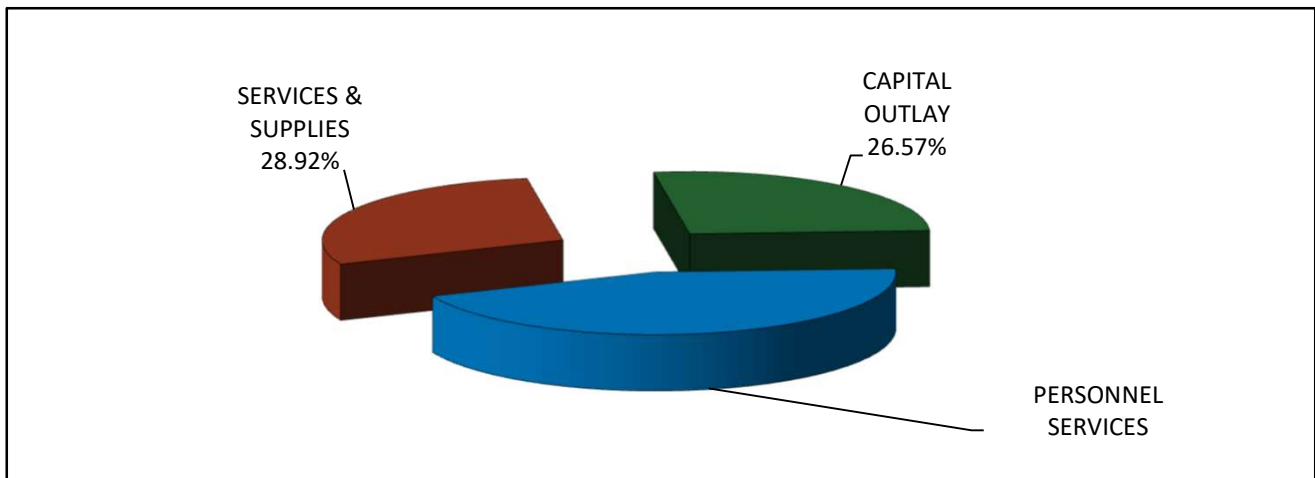
Human Resources	Information Technology	Municipal Court	Sustainability and Community Development	Police	Public Works	Non-Departmental	Total
\$ 2,645,830	\$ 9,992,513	\$ 5,517,207	\$ 7,516,475	\$ 64,096,271	\$ 21,924,126	\$ 16,945,788	\$ 166,790,179
-	-	-	74,000	-	29,772,300	(2,904,861)	28,801,039
-	2,250,000	-	-	-	3,650,000	-	6,100,000
-	-	-	2,360,884	3,188,984	5,930,000	500,000	14,410,988
-	-	-	-	-	-	16,793,647	16,793,647
3,275,242	-	-	-	-	-	-	3,275,242
1,360,092	-	-	-	-	-	-	1,360,092
-	-	-	-	-	-	160,000	160,000
-	-	-	-	-	-	21,000	10,501,628
-	-	-	-	-	8,543,984	423,896	8,967,880
-	-	-	-	-	20,386,152	584,079	20,970,231
-	-	-	-	-	1,490,920	51,232	1,542,152
-	-	-	-	-	-	-	9,993,796
-	-	-	-	-	-	-	3,944,720
-	-	-	-	-	-	-	2,045,000
-	-	-	-	-	-	-	13,037,670
-	-	-	-	1,716,404	931,201	100,000	3,830,605
\$ 7,281,164	\$ 12,242,513	\$ 5,517,207	\$ 9,951,358	\$ 69,001,659	\$ 92,628,684	\$ 32,674,781	\$ 312,524,870





**ALL FUNDS - SUMMARY OF EXPENDITURES BY CLASSIFICATION
2025 BUDGET**

	PERSONNEL SERVICES	SERVICES & SUPPLIES	CAPITAL OUTLAY	TOTAL
MAYOR & CITY COUNCIL	\$ 416,625	\$ 291,083	\$ -	\$ 707,708
FACILITIES & INFRASTRUCTURE MAINTENANCE	2,965,982	3,260,344	1,884,600	\$ 8,110,926
CITY MANAGER	2,102,758	676,677	75,000	2,854,435
CITY ATTORNEY	2,912,812	279,532	-	3,192,344
CITY CLERK	1,270,771	211,272	-	1,482,043
COMMUNITY RESOURCES	27,562,973	10,648,472	10,393,917	48,605,362
FINANCE	4,656,116	3,248,035	9,883,699	17,787,850
HUMAN RESOURCES	2,886,054	4,395,109	-	7,281,164
INFORMATION TECHNOLOGY	5,224,013	7,018,500	-	12,242,513
MUNICIPAL COURT	4,991,229	525,978	-	5,517,207
POLICE	58,796,512	9,956,147	249,000	69,001,659
PUBLIC WORKS	17,118,970	30,030,865	45,478,848	92,628,684
SUSTAINABILITY & COMMUNITY DEVELOPMENT	4,870,001	3,287,774	1,793,583	9,951,358
NON-DEPARTMENTAL	3,053,819	16,344,485	13,094,846	32,493,150
TOTALS	\$ 138,828,634	\$ 90,174,274	\$ 82,853,493	\$ 311,856,401

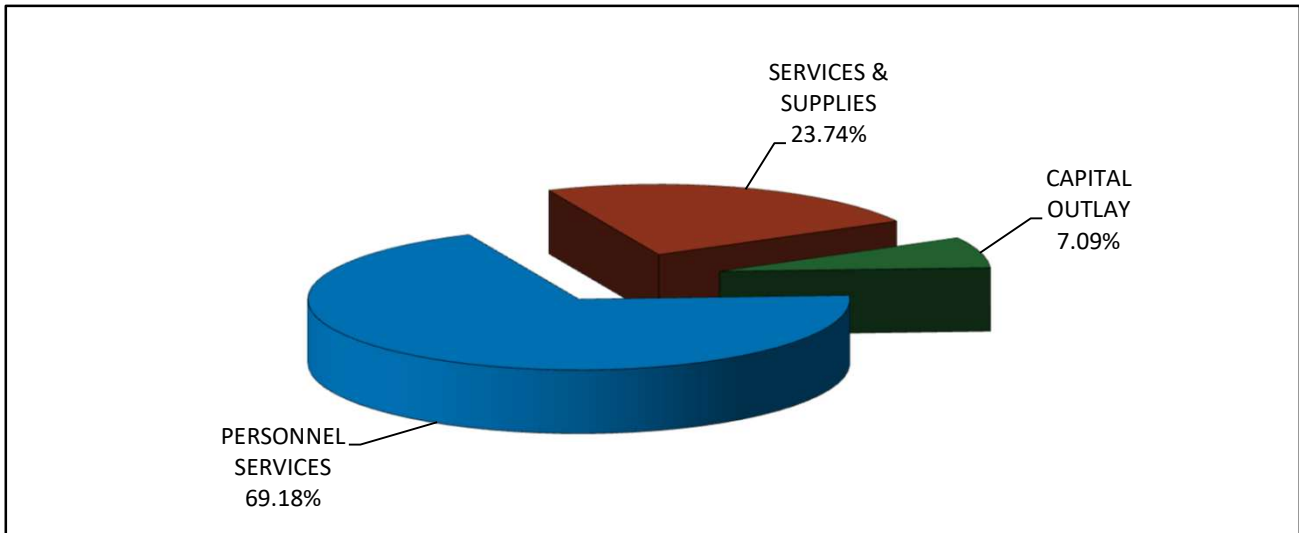


* The graph above does not include debt obligations.



**SUMMARY OF EXPENDITURES BY CLASSIFICATION AND BY DEPARTMENT
GENERAL FUND ONLY
2025 BUDGET**

	PERSONNEL SERVICES	SERVICES & SUPPLIES	CAPITAL OUTLAY	TOTAL
MAYOR & CITY COUNCIL	\$ 416,625	\$ 291,083	\$ -	\$ 707,708
FACILITIES & INFRASTRUCTURE MAINTENANCE	2,741,208	3,069,624	100,000	5,910,832
CITY MANAGER	2,102,758	651,677	-	2,754,435
CITY ATTORNEY	2,912,812	279,532	-	3,192,344
CITY CLERK	1,270,771	211,272	-	1,482,043
COMMUNITY RESOURCES	13,493,548	5,065,807	404,985	18,964,340
FINANCE	3,718,445	1,031,735	-	4,750,180
HUMAN RESOURCES	2,424,480	221,350	-	2,645,830
INFORMATION TECHNOLOGY	5,224,013	4,768,500	-	9,992,513
MUNICIPAL COURT	4,991,229	525,978	-	5,517,207
SUSTAINABILITY AND COMMUNITY DEVELOPMENT	4,424,217	1,888,674	1,203,583	7,516,475
POLICE	57,034,928	7,023,343	38,000	64,096,271
PUBLIC WORKS	11,614,975	10,272,289	36,862	21,924,126
NON-DEPARTMENTAL	2,612,477	4,151,681	10,000,000	16,764,158
TOTAL GENERAL FUND	\$ 114,982,485	\$ 39,452,545	\$ 11,783,430	\$ 166,218,461



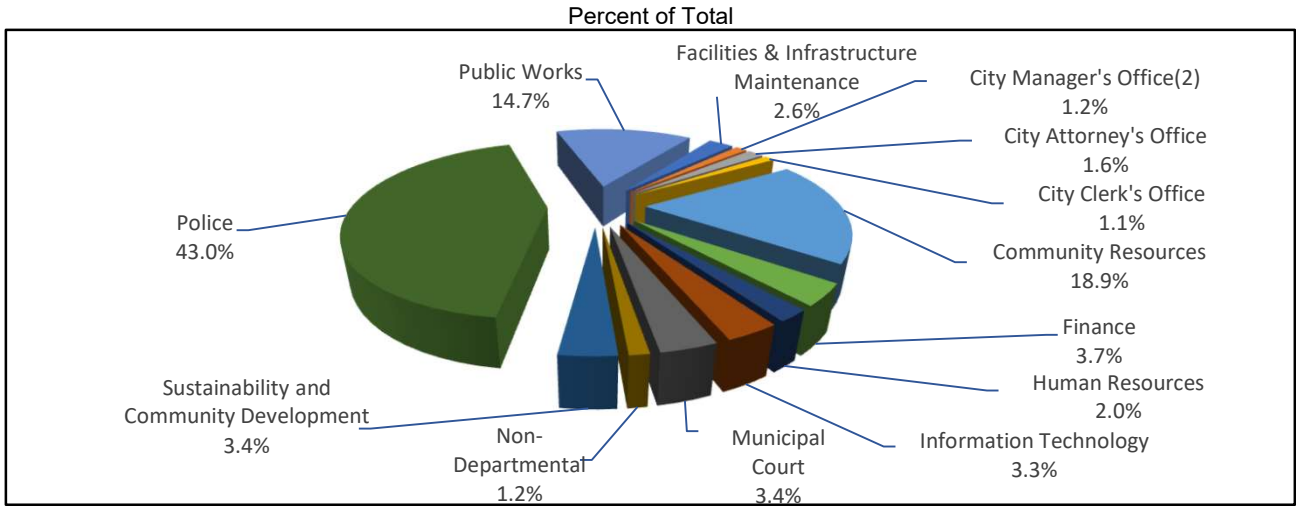
Note: The above schedule does not include any operating transfers out.



STAFFING OVERVIEW

A significant part, 43.9%, 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).

2025 Staffing by Department



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⁾	2023 Revised	2024 Budget	2024 Revised	2025 Budget
Mayor & City Council	-	-	-	-
Facilities & Infrastructure Maintenance			24.00	24.00
City Manager's Office ⁽²⁾	16.75	16.75	11.00	11.00
City Attorney's Office	12.00	12.00	14.00	15.00
City Clerk's Office	9.00	10.00	10.00	10.00
Community Resources	191.00	194.00	170.00	173.00
Finance	27.15	28.15	32.42	33.42
Human Resources	14.70	14.70	18.40	18.40
Information Technology	29.00	30.00	30.00	30.00
Municipal Court	30.00	30.00	31.00	31.00
Non-Departmental	12.70	13.70	11.00	11.00
Sustainability and Community Development	26.00	29.00	29.00	31.00
Police	392.60	393.60	393.60	393.60
Public Works	129.50	134.50	134.18	134.18
Total Full-Time Positions (FTE):	890.40	906.40	908.60	915.60
Police Recruits	24.00	24.00	24.00	24.00

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

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



**STAFFING SUMMARY
BY FUND TYPE, BY DEPARTMENT,
BY FULL-TIME EMPLOYEES (STATED AS FTE), AND PART-TIME HOURS
2025 BUDGET**

Financial Sources	General Fund	Special Revenue Funds	Capital Projects Funds	Proprietary Funds	Total
Mayor & City Council					
Facilities & Infrastructure Maintenance					
Full-Time Employees	23.00	1.00			24.00
Part-Time Hours					
City Manager's Office					
Full-Time Employees	11.00	-	-	-	11.00
Part-Time Hours	3,226	-	-	-	3,226
City Attorney's Office					
Full-Time Employees	15.00	-	-	-	15.00
Part-Time Hours	505	-	-	-	505
City Clerk's Office					
Full-Time Employees	10.00	-	-	-	10.00
Part-Time Hours	2,500	-	-	-	2,500
Community Resources					
Full-Time Employees	96.00	59.00	-	18.00	173.00
Part-Time Hours	278,117	92,706	-	-	370,822
Finance					
Full-Time Employees	28.67	4.75	-	-	33.42
Part-Time Hours	5,606	-	-	-	5,606
Human Resources					
Full-Time Employees	14.40	-	-	4.00	18.40
Part-Time Hours	11,325	-	-	-	11,325
Information Technology					
Full-Time Employees	30.00	-	-	-	30.00
Part-Time Hours	-	-	-	-	-
Municipal Court					
Full-Time Employees	31.00	-	-	-	31.00
Part-Time Hours	10,816	-	-	-	10,816
Non-Departmental					
Full-Time Employees	11	-	-	-	11.00
Part-Time Hours	-	-	-	-	-
Sustainability and Community Development					
Full-Time Employees	30.00	-	1.00	-	31.00
Part-Time Hours	3,991	-	-	-	3,991
Police					
Full-Time Employees	381.60	12.00	-	-	393.60
Part-Time Hours	16,328	1,560	-	-	17,888
Public Works					
Full-Time Employees	88.15	2.30	16.51	27.22	134.18
Part-Time Hours	18,567	-	2,842	1,887	23,296
Total Full-Time Employees (Stated as FTE)	769.82	79.05	17.51	49.22	915.60
Total Part-Time Hours	350,981	94,266	2,842	1,887	449,975
Total FTE Employees	938.56	124.37	18.88	50.13	1,131.93



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 2026-2029	SHORT-TERM GOALS 2024-2025	IMPLEMENTATION DEPARTMENT
SAFE COMMUNITY		
<p>Lakewood Municipal Probation will compile data from the risk assessments to track program success rates, short-term (1-year) and long term recidivism (3-year) rates to ensure efficiency and make adjustments where needed. Probation will work with internal partners within the Municipal Prosecutor's Office and Municipal Court to formulate individualized sentencing recommendations, using the risk assessment tools and compiled data as a guideline, that decrease future criminal justice contacts and promote public safety for the population of offenders summonsed into our Court</p>	<p>Lakewood Municipal Probation will implement and consistently apply scores from the adult and juvenile risk assessment tools to direct the level of supervision and match appropriate interventions with each offender. The risk assessments will be used as a guideline for sentencing recommendations made to the Court to provide individualized terms of supervision for each offender</p>	<p>Municipal Court</p>
<p>The Municipal Court plans to enhance the Community Court program by increasing its frequency to twice a month and introducing a new venue. We also intend to foster collaboration with diverse non-profit organizations to broaden the network of community partners. Through this collaboration, we aim to expand available resources and services, with the ultimate goal of supporting both court clients and community members facing various challenges in areas of need</p>	<p>Community Outreach Court sessions are held every first Thursday of the month. These sessions not only offer convenient access to the court but also provide valuable assistance from our dedicated community partners. The Municipal Court is committed to reaching out to our clients and other community members in need. The objective is to focus on promoting and informing the general public about the Community Outreach Court</p>	<p>Municipal Court</p>
<p>Implement recommendations from the Strategic Housing Plan</p>	<p>Adopt the Strategic Housing Plan and implement its recommendations</p>	<p>Sustainability and Community Development</p>
<p>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</p>	<p>In collaboration with the Investigations Division, the Patrol Division will continue to conduct directed enforcement utilizing crime data provided by crime analysts. Joint operations will be conducted targeting high crime and high call-for-service locations</p>	<p>Police Department</p>
<p>Utilize advancements in technology to improve customer service, expand community communication and relationships and increase police department transparency</p>	<p>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</p>	<p>Police Department</p>
<p>Improve City-owned Right-of-Way infrastructure and safety</p>	<p>Focus on multi-modal projects; ADA improvements; pavement resurfacing; intersection and Right-of-Way upgrades; becoming more self-sustainable in snow operations</p>	<p>Public Works</p>
<p>Collaborate to improve State-owned Right-of Way infrastructure and safety</p>	<p>Focus on working with Colorado Department of Transportation to improve State-owned Rights-of-Way; evaluating opportunities for devolution of Rights-of-Way as opportunities arise</p>	<p>Public Works</p>



LINKING LONG-TERM AND SHORT-TERM GOALS

LONG-TERM GOALS 2026-2029	SHORT-TERM GOALS 2024-2025	IMPLEMENTATION DEPARTMENT
OPEN AND HONEST COMMUNICATION		
Implement the Imagine Tomorrow! master plan, charting the course of art, parks, and recreation for the next 10 years.	Continue implementation of residents' action plan items listed in Appendix I of the master plan. 65% are complete or underway.	Community Resources
Enhance communication channels and deliver exceptional customer service to the general public	Deploy SMS text messaging reminders for court appearance dates for both defendants and victims. Maintain the practice of informing victims about forthcoming court dates pertaining to cases involving domestic violence and assault. Allow victims to express their statements to the court either in person, over the phone, or through video calls	Municipal Court
Maintain a diverse range of communication channels in order to provide updates and solicit feedback on sustainability division programs and projects. Ensure that communication channels are inclusive and reach a diverse audience through the use of a range of media platforms	Increase participation, followers, and subscription to the monthly Sustainability Newsletter, Sustainability and Community Development Facebook page, the Lakewood Sustainability Cooperative database, and Sustainable Neighborhood Program communication channels	Sustainability and Community Development
Provide timely and accurate information and service	Focus on timely and accurate responses to permit applicants, members of the public, partner agencies, other city departments and City Council	Public Works
FISCAL RESPONSIBILITY		
Serve the diverse needs of the community by balancing the unique arts, parks and recreation programming, services and events with the demand for high-quality core services. (Imagine Tomorrow! Goal 1)	Seek the resources needed to achieve staffing levels necessary to deliver high quality programs, services, events and facilities that meet community needs as recommended in the Imagine Tomorrow! master plan.	Community Resources
Implement Accessible, Sustainable, and Pragmatic Digital Business Solutions	Implement digital business solutions that will help transform how we work, and which will act as force-multipliers in driving efficiencies and cost optimization across the organization, helping our city achieve operational goals and allowing businesses and residents to securely engage with the city remotely through increased and equitable access to services outside the current limitations of standard business hours and physical locations	Information Technology
Develop a long-term funding solution for treatment based services	Seek grant funding and other means to provide financial assistance to court clientele in order to reduce the financial barrier that may prevent them from obtaining treatment	Municipal Court
Effectively and efficiently utilize the City's resources	Continue to evaluate grant opportunities, community partnerships, rebates, and other opportunities to make the most of resources	Sustainability and Community Development
Advance the City's ability to benefit from technical innovations and implement digital solutions that will act as a force multiplier in driving efficiencies across the organization to meet business and citizen expectations for modern service delivery	Continue providing digital solutions that allow businesses and residents to access police department services 24/7	Police Department
Continue to increase the role of civilian employees within the organization to support and provide timely services to the community	Identify areas of opportunities for an increased civilian workforce	Police Department



LINKING LONG-TERM AND SHORT-TERM GOALS

LONG-TERM GOALS 2026-2029	SHORT-TERM GOALS 2024-2025	IMPLEMENTATION DEPARTMENT
FISCAL RESPONSIBILITY		
Operate three Enterprise Funds for reliable water distribution, sanitary sewer collection, and stormwater infrastructure within City service areas	Focus on completing master plans; completing due diligence on the Total Service Survey for water infrastructure; extending infrastructure service life through quality maintenance; executing capital projects; permitting and reporting; inspections and enforcement; rate setting and studies; evaluate potential purchase of Xcel-owned streetlights	Public Works
Manage fleet replacement plans	Focus on cooperatively implementing 5-year vehicle and equipment replacement plan as market allows; extending usable life of vehicles as necessary to satisfy missions	Public Works
Build a new maintenance campus	Focus on identifying and purchasing property; followed by initiating master planning, design, and construction	Public Works
EDUCATION AND INFORMATION		
Connect the community to arts, parks and recreation facilities, programs and services, and empower residents to make the most of the opportunities available to them. (Imagine Tomorrow! Goal 4)	Track metrics and develop a Community Resources Department marketing plan to ensure the continued delivery of consistent and impactful messaging through standardized practices and new communications tools. Complete the transition to a new, more accessible, arts, parks and recreation management system. Thus far, the system allows for 80% of registrations to occur online and simplifies the payment process for arts, parks and recreation programs and services.	Community Resources
Collaborate with other departments to align HR strategies with overall organizational objectives. Work closely with departments to understand organizational needs and provide HR support in achieving strategic goals	Continue to develop workforce planning cycle to better advise directors on organizational optimization	Human Resources
Stay updated with labor laws, regulations, and compliance requirements, ensuring HR practices align with legal and ethical standards. Develop and implement policies and procedures that promote ethical behavior, integrity, and fair treatment of employees	Attend annual HR law seminars to ensure full compliance with HR standards	Human Resources
Promote public awareness regarding the functions and responsibilities of the Municipal Court	Continue to collaborate with community partners and other courts about our processes and mission. Work with Community Partners to highlight the successes of the Court	Municipal Court
Engage with Lakewood youth through partnerships with organizations and with Jeffco Public Schools. Work with the Historic Preservation Commission to promote the benefits of historic preservation, preserve historic resources, and implement the Historic Preservation Plan	Work with the Historic Preservation Commission to promote the benefits of historic preservation.	Sustainability and Community Development
Provide useful information to multiple audiences	Use various media tools to focus on recycling, stormwater, permit processes, capital project status, alternative transportation, snow operations	Public Works



LINKING LONG-TERM AND SHORT-TERM GOALS

LONG-TERM GOALS 2026-2029	SHORT-TERM GOALS 2024-2025	IMPLEMENTATION DEPARTMENT
QUALITY TRANSPORTATION OPTIONS		
Enable physical, mental and social well-being by fostering a healthy community with equitable access to arts, parks, recreation, trails and open spaces. (Imagine Tomorrow! Goal 6)	Provide arts, parks and recreation facilities that are inclusive and accessible to all abilities by educating residents on various financial assistance opportunities available, striving for equitable distribution of parks, and establishing best practices related to diversity and inclusivity	Community Resources
Collaborate with Transportation Division of Public Works and the Community Resources Department to enhance multi-modal facilities and reduce transportation related emissions across the city in support of the Comprehensive Plan and sustainability goals	Provide support to various projects that promote other multimodal options besides single-occupancy vehicles including the bicycle master plan update, wayfinding, bicycle and pedestrian safety campaigns, infrastructure assessments, and employee commuting programs. Reduce vehicle related GHG emissions by supporting access to electric vehicles and charging infrastructure	Sustainability and Community Development
Build and improve multi-modal options within City transportation infrastructure	Focus on updating the 2018 Bicycle System Master Plan and implementing projects.	Public Works
QUALITY ECONOMIC DEVELOPMENT		
Promote and attract Transit Oriented Development as appropriate within the City - focus on West Corridor	Collaborate with 40 West, WCCA, BID to improve Colfax, encourage arts district growth, ArtLine implementation, and work with Design Review Commission to develop design standards and guidelines for Lamar Street and the Art Line	Sustainability and Community Development
Support economic resilience and sustainability in Lakewood's business community in partnership with Lakewood Economic Development and Lakewood's business associations	Strategic collaboration between Sustainability & Community Development and the Economic Development division. Provide resources to support sustainable business operations	Sustainability and Community Development
Improve the spectrum of development services to ensure timely, quality, compliant construction in the community	Focus on improving processes for development projects while maintaining service level for all permit applications; implementing adopted building codes; metrics for quality, compliant, timely reviews and inspections	Public Works



LINKING LONG-TERM AND SHORT-TERM GOALS

LONG-TERM GOALS 2026-2029	SHORT-TERM GOALS 2024-2025	IMPLEMENTATION DEPARTMENT
PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE		
Respond to community needs and priorities by maximizing the efficiency of existing arts, parks and recreation facilities and resources through proactive asset management and stewardship. (Imagine Tomorrow! Goal 2)	Analyze ongoing maintenance investment and resources for maximum benefit to the community. Expand opportunities for sanctioned off leash dog areas such as the new Mountair Park Dog Park.	Community Resources
Invest in HR technology systems and tools to streamline HR processes, such as recruitment, onboarding, performance management, benefits, compensation and payroll. Leverage automation to reduce administrative tasks and enhance efficiency	Maximize return on investment for the Workday platform implementation	Human Resources
Utilize data-driven insights to measure HR effectiveness and align HR strategies with business goals. Implement HR analytics tools to track key performance indicators (KPIs), such as employee turnover, engagement, and productivity, to make informed decisions	Understand Workday capabilities after go-live with regards to business intelligence	Human Resources
Build secure, resilient operations	Advance the city's core technology eco-system to ensure secure operations, provide the ability for all business functions to adapt to emerging needs, and create resiliency for uninterrupted operations. Also, strengthen the city's cybersecurity posture, reduce risks, protect critical systems and information, and provide secure digital services to ensure the city meets its operational goals	Information Technology
Drive Enterprise-Wide Efficiencies through Robust Technology Resource Management	With the continued shift to cloud solutions and services, implement core technologies to keep pace with the changing technology eco-system and improve operational performance and efficiencies, including running and monitoring systems, automating changes, enhancing the ability to respond to events, and defining cross-city standards to manage daily operations	Information Technology
Build a Future-Ready Lakewood and Deliver World-Class Services to the Community	Implement smart and secure business solutions that will help the city quickly adapt to the ever-changing world around us while also helping to shift our city resources from managing inflexible tools, disparate solutions, and manual processes to empowering our most valuable asset, our employees, with timely information, powerful analytics, collaborative tools, and sustainable business processes so that we can in turn focus on continually delivering innovative, world-class services to our community	Information Technology
Evaluate opportunities for utilizing technology to expand and modernize court operations. This includes conducting virtual court hearings, breakout rooms for individualized meetings, SMS text messaging reminders, probation appointments, and facilitating offsite remote work	Maintain collaboration with the Information Technology Department to develop and implement user-friendly and efficient technologies that enable seamless access for both staff and the public	Municipal Court
Plan for fleet electrification and other alternative fuels	Focus on interdepartmental planning to execute opportunities for Electric Vehicle charging at City facilities; integration of EV in City fleet	Public Works



LINKING LONG-TERM AND SHORT-TERM GOALS

LONG-TERM GOALS 2026-2029	SHORT-TERM GOALS 2024-2025	IMPLEMENTATION DEPARTMENT
QUALITY LIVING ENVIRONMENT		
Inspire enjoyment, creativity and wellness by offering a safe and rewarding experience in our parks, facilities and trails. (Imagine Tomorrow! Goal 3)	Consider opportunities to maximize the user experience at Bear Creek Lake Park and William F. Hayden Park by completing planning efforts with community engagement. The Bear Creek Lake Park plan is targeted for 2024 completion and will set priority operational and capital improvements.	Community Resources
Enable physical, mental and social well-being by fostering a healthy community with equitable access to arts, parks, recreation, trails and open spaces. (Imagine Tomorrow! Goal 6)	Provide arts, parks and recreation facilities that are inclusive and accessible to all abilities by educating residents on various financial assistance opportunities available, striving for equitable distribution of parks, and establishing best practices related to diversity and inclusivity	Community Resources
Improve City-owned infrastructure	Focus on 5-year Capital Improvement and Preservation Plan projects; asset management; master plans	Public Works
COMMUNITY SUSTAINABILITY		
Responsibly conserve vibrant arts, parks and recreation resources through preservation, sustainable practices and environmental stewardship. (Imagine Tomorrow! Goal 5)	Coordinate with the Lakewood Sustainability Division to advance the City's Energy, Water, and Built Environment Goals adopted as part of the 2015 Sustainability Plan during facility upgrades and new construction. Advance Tree canopy goals through the city's 3rd annual tree sale. Increase tree plantings across the city. Install solar at Whitlock Recreation Center.	Community Resources
Support engaged and resilient neighborhoods by enabling active participation from residents to achieve community climate and sustainability goals	Continue to expand participation and impact of Lakewood's Sustainable Neighborhoods Program	Sustainability and Community Development
Achieve Lakewood's Climate Commitments including Lakewood's Science-based emissions reduction target of reducing emissions by 61% below 2018 levels by 2030 and achieving carbon neutrality by 2050	Continue to implement sustainable development standards for new construction that reduce emissions attributed to the built environment while developing policies, resources and programs that support retrofits and efficiency projects for existing buildings	Sustainability and Community Development
Plan for long-term impacts of climate change to ensure community and economic resilience with consideration of the unique needs vulnerabilities of Lakewood's diverse neighborhoods and residents	Continue to identify climate related risks and vulnerabilities in order to inform planning projects and to develop strategies and resources to enhance community resiliency	Sustainability and Community Development
Implement the Colfax Action Plan and the ArtLine Framework Plan	Work on moving forward Action Steps including Placemaking elements, protecting historic resources, and creating mix of employment and housing. Continue to support implementation of the ArtLine Project through adoption and implementation of the ArtLine Framework Plan	Sustainability and Community Development
Improve natural resource and conservation programs	Focus on state and local level memberships and collaboration; traditional recycling and household hazardous chemical and waste recycling; energy and utility conservation; permit compliance; multi-modal concepts in Comprehensive Plan; code compliance, Stormwater project partnering with MHFD	Public Works



Debt Service and Financial Obligations

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

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

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

Legal Debt Limit

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

Assessed Value	\$3,289,811,085
Actual Value	\$34,289,342,564
Debt Limit: 3 Percent of Actual Value	\$1,028,680,277
Less: Assets in Debt Service	\$0
Legal Debt Margin	\$1,028,680,277
Amount of Bonded Debt Applicable to Debt Limit	\$0



Information on Financial Obligations

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

The city has no outstanding bonds as of December 31, 2022. As of December 31, 2023, the city has capital leases outstanding of \$1,018,617 and certificates of participation outstanding of \$5,135,000.

The following table is a list of notes/lease purchases as of December 31, 2023:

Long-Term Debt / Lease Payments	Balance
Police Facility Capital Lease	906,609
Community Solar Garden Capital Lease	112,009
Total	\$1,018,617

The following table is a list of outstanding Certificates of Participation as of December 31, 2023:

Long-Term Debt	Balance
Certificates of Participation, 2020A	635,000
Certificates of Participation, 2020B	4,500,000
Total	\$5,135,000



Information on Financial Obligations (continued)

The following table is a list of principal and interest payments by Fund for 2024 through to maturity from the primary sources.

Primary Source/Fund	Year	Principal	Interest	Total
General	2024	258,697	23,736	282,433
	2025	149,946	17,399	167,345
	2026	153,274	14,071	167,345
	2027	156,677	10,668	167,345
	2028	160,155	7,189	167,344
	2029	163,710	3,634	167,344
General Total		\$1,042,459	\$76,697	\$1,119,156

**Information on Financial Obligations (continued)**

Primary Source/Fund	Year	Principal	Interest	Total
Golf Course Enterprise	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		\$5,135,000	\$930,779	\$6,065,779
Total All Funds by Year	2024	533,697	130,187	663,884
	2025	429,946	118,439	548,385
	2026	438,274	109,397	547,671
	2027	446,677	99,893	546,570
	2028	455,155	90,125	545,280
	2029	463,710	80,174	543,884
	2030	310,000	69,983	379,983
	2031	315,000	63,264	378,264
	2032	325,000	56,384	381,384
	2033	330,000	49,343	379,343
	2034	335,000	42,194	377,194
	2035	345,000	34,884	379,884
	2036	350,000	27,413	377,413
	2037	360,000	19,780	379,780
	2038	365,000	11,986	376,986
	2039	375,000	4,030	379,030
Grand Total		\$6,177,459	\$1,007,476	\$7,184,935

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 2024 through to maturity.

Financial Obligations	Year	Principal	Interest	Total
2020A Certificate of Participation	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		\$635,000	\$14,771	\$649,771
2020B Certificate of Participation	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	\$916,008	\$5,416,008
Police Facility Capital Lease	2024	146,689	20,656	167,345
	2025	149,945	17,400	167,345
	2026	153,274	14,071	167,345
	2027	156,677	10,668	167,345
	2028	160,155	7,190	167,345
	2029	163,710	3,634	167,344
Police Facility Capital Lease Total		\$930,450	\$73,619	\$1,004,069



Information on Financial Obligations (continued)

Financial Obligations (cont.)	Year	Principal	Interest	Total
Community Solar Garden Capital Lease	2024	112,009	3,080	115,089
Community Solar Garden Capital Lease Total		\$112,009	\$3,080	\$115,089
Total All Financial Obligations by Year	2024	533,698	130,187	663,885
	2025	541,954	121,520	663,474
	2026-2030	1,633,274	428,081	2,061,355
	2031-2035	1,650,000	246,068	1,896,068
	2036-2039	1,450,000	63,210	1,513,210
Grand Total		\$5,808,926	\$989,065	\$6,797,991



Information on Financial Obligations (continued)

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

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

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

Police Facility

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

Community Solar Garden

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

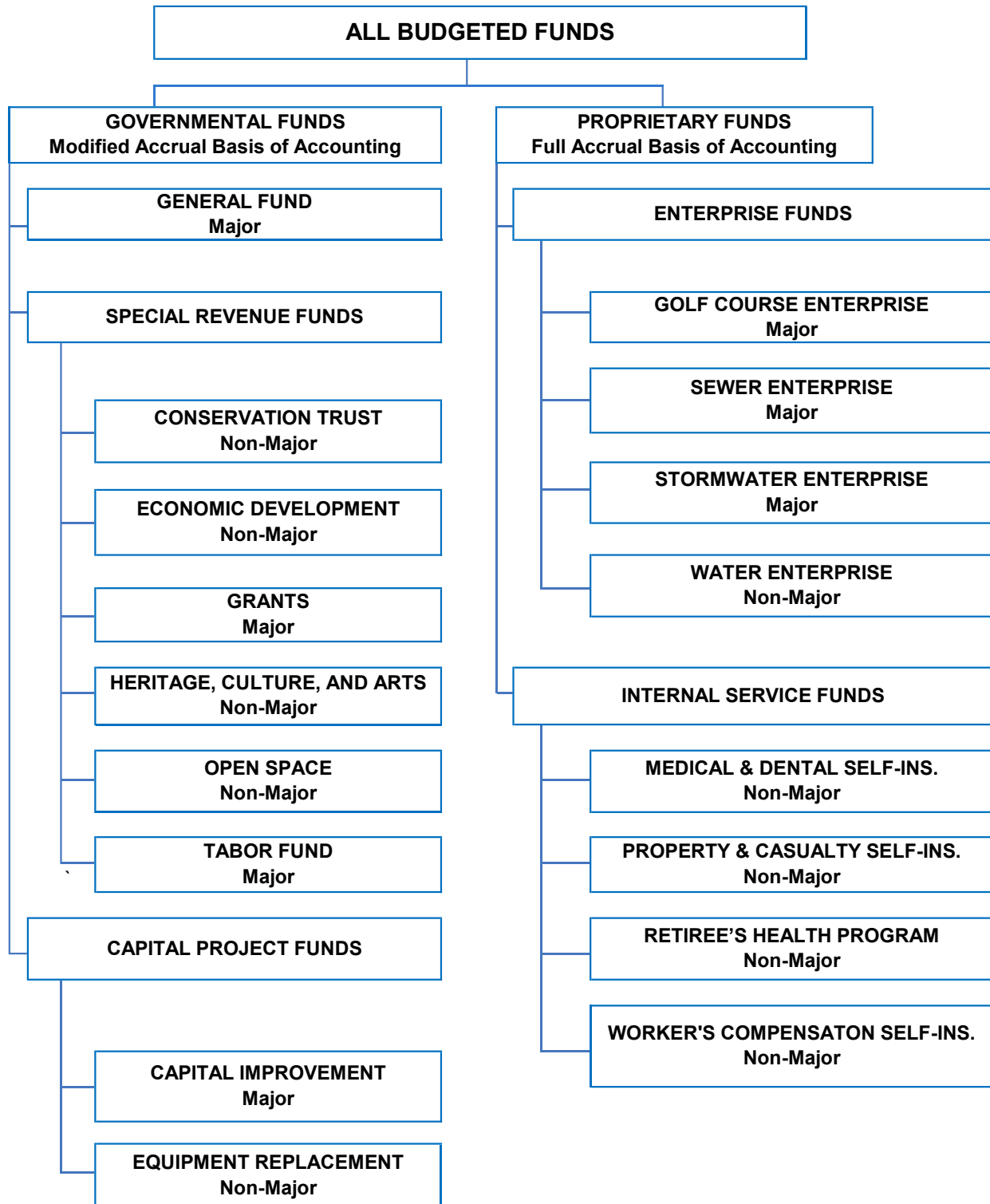


FUND SUMMARIES



CITY FUNDS

Fund Organization for the 2025 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 2024 Revised Budget and the 2025 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	2023 Un-audited Revenue & Transfers In	2024 Revised Revenue & Transfers In	2025 Budgeted Revenue & Transfers In	2025 Budgeted over (under) 2024 Revised
General	\$ 156,818,885	\$ 161,792,421	\$ 167,674,930	\$ 5,882,509
Capital Improvement	25,754,745	33,136,834	24,789,260	(8,347,574)
Conservation Trust	2,201,360	1,917,500	1,958,500	41,000
Economic Development	2,849,565	2,328,134	2,390,257	62,123
Equipment Replacement	3,619,007	7,244,000	4,685,000	(2,559,000)
Grants	10,330,330	51,063,537	14,949,533	(36,114,004)
Heritage, Culture, and Arts	3,460,864	3,700,511	3,758,254	57,743
Open Space	9,075,542	9,114,200	8,416,200	(698,000)
Tabor Fund	14,370,521	8,580,201	8,908,392	328,191
Total of Revenues & Transfers In	<u>\$ 228,480,820</u>	<u>\$ 278,877,338</u>	<u>\$ 237,530,326</u>	<u>\$ (41,347,012)</u>

- ◆ The City utilized the Colorado Legislative Council's Economics Staff's "Economic and Revenue Forecast" dated June of 2024 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 2024 through 2029 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.
- ◆ Sales tax is forecasted using CPI, local economic conditions, and sales tax specific trend analysis. Beginning in 2024 and continuing into 2025, sales tax revenue is projected to grow at a slower pace than was seen during the economic recovery and inflation-influenced years of 2022/2023. For 2024, sales taxes are expected to increase from 2023 actuals by 2.72 percent and are expected to grow another 3.43 percent in 2025. An average increase of 3.00% was used for 2025 through 2029.
- ◆ For 2024, the City's general use tax is forecasted to increase by 2.9% from 2023 actual collections based on current year to date collections. General use tax is expected to increase 3% in 2025 through 2029. Motor Vehicle Use Tax for 2024 is forecasted to increase 1.5% over 2023 actuals, and is forecasted to increase 2.9% in 2025 through 2029.

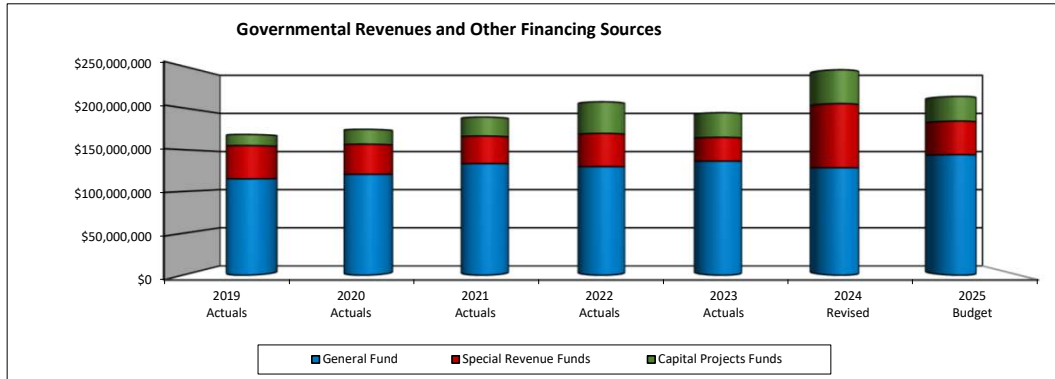


NOTES AND ASSUMPTIONS

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 26.4% in 2024 over 2023 Actuals due largely in part to increased grant funding within Public Works and Sustainability and Community Development. This additional grant funding aims to support essential infrastructure projects, including the CDOT Colfax Safety Project, various sidewalk improvement initiatives, and traffic signal replacements.



Expenditures and Transfers Out:

Fund	2023 Audited Expenditures & Transfers Out	2024 Revised Expenditures & Transfers Out	2025 Budgeted Expenditures & Transfers Out	2025 Budgeted over (under) 2024 Revised
General	\$ 150,966,323	\$ 186,300,326	\$ 190,554,721	\$ 4,254,396
Capital Improvement	23,398,757	45,486,946	28,801,039	(16,685,907)
Conservation Trust	1,513,475	3,045,000	2,045,000	(1,000,000)
Economic Development	902,296	2,872,646	13,037,670	10,165,024
Equipment Replacement	4,480,779	9,339,321	6,100,000	(3,239,321)
Grants	11,069,584	49,377,111	14,410,988	(34,966,122)
Heritage, Culture, and Arts	3,524,857	3,929,530	3,944,720	15,190
Open Space	9,986,652	15,616,341	9,993,796	(5,622,545)
Tabor Fund	4,557,098	29,642,833	3,830,605	(25,812,228)
Total of Expenditures & Transfers Out	\$ 210,399,821	\$ 345,610,054	\$ 272,718,540	\$ (72,891,514)

- ◆ 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 2025 through 2029. Medical & Dental benefit costs in the 2024 Revised are estimated to increase by 7.8% for from 2024 Original budget and escalate at 4.2% for 2025 through 2029.

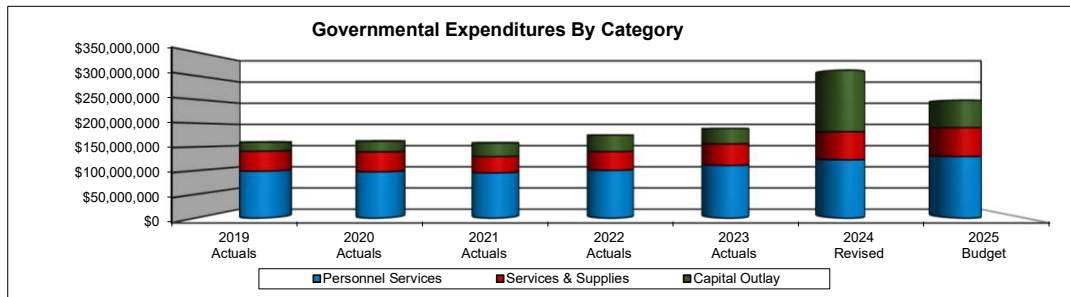


NOTES AND ASSUMPTIONS

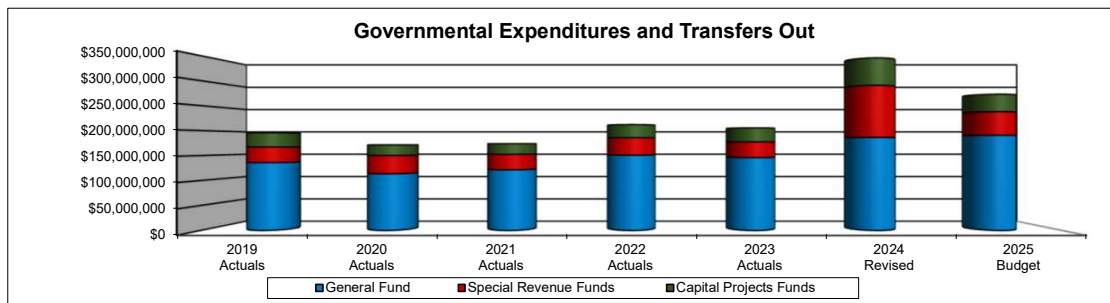
GOVERNMENTAL FUNDS (continued)

Expenditures and Transfers Out: (continued)

- ◆ Services & Supplies and Capital Outlay have increased in aggregate from 2023 to 2024 due to one-time projects in the TABOR Fund and Capital Improvement Fund. All other Governmental Funds are reconciled for carry overs of unspent expenditures from prior years, changes to currently approved projects, and additions 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 2023 Actuals did not come in as expected due to partially awarded or unawarded Grants as well as project funding for Colfax Safety Project carrying forward into future years. 2024 Revised in the Grants Fund will come in 346% over the 2023 Actuals. Grants for 2025 are expected to decrease 71% due to large capital project funding being appropriated in 2024 only. These funds may carry forward into 2025 depending on progress.
- ◆ Heritage, Culture and The Arts will receive a transfer from the General Fund for program assistance of \$1,100,000 in 2024. The General Fund will transfer \$3,409,000 to the Equipment Replacement Fund to support the IT Infrastructure Support and rec center equipment. Capital Improvement Fund will receive \$10,480,300 from the General Fund for purchase of the new Maintenance Campus, Whitlock Solar City Match, and various sidewalks projects. The TABOR fund is estimated to receive a transfer of \$8,317,701 from the General Fund for revenues in excess of the TABOR limit.





NOTES AND ASSUMPTIONS

GOVERNMENTAL FUNDS (continued)

Expenditures and Transfers Out: (continued)

Fund	2023 Fund Balance Actual	2024 Fund Balance Revised	2025 Fund Balance Budget	2025 Budgeted over (under) 2024 Revised
General	\$ 82,543,225	\$ 58,035,320	\$ 35,155,529	\$ (22,879,791)
Capital Improvement	29,532,588	17,182,476	13,170,697	(4,011,779)
Conservation Trust	2,173,793	1,046,293	959,793	(86,500)
Economic Development	14,851,661	14,307,149	3,659,736	(10,647,413)
Equipment Replacement	9,746,544	7,651,223	6,236,224	(1,415,000)
Grants	(1,890,067)	(203,641)	334,904	538,545
Heritage, Culture, and Arts	1,170,921	941,902	755,436	(186,466)
Open Space	11,345,914	4,843,772	3,266,176	(1,577,596)
TABOR	40,012,889	18,950,257	24,028,044	5,077,787
Total of Fund Balances	\$ 189,487,468	\$ 122,754,751	\$ 87,566,539	\$ (35,188,213)

Fund	2024 Revised Ending Fund Balance	2025 Budgeted Revenues & Transfers In	2025 Budgeted Expenditures & Transfers Out	2025 Budgeted Ending Fund Balance
General	\$ 58,035,320	\$ 167,674,930	\$ 190,554,721	\$ 35,155,528
Capital Improvement	17,182,476	24,789,260	28,801,039	13,170,697
Conservation Trust	1,046,293	1,958,500	2,045,000	959,793
Economic Development	14,307,149	2,390,257	13,037,670	3,659,736
Equipment Replacement	7,651,223	4,685,000	6,100,000	6,236,223
Grants	(203,641)	14,949,533	14,410,988	334,904
Heritage, Culture, and Arts	941,902	3,758,254	3,944,720	755,436
Open Space	4,843,772	8,416,200	9,993,796	3,266,176
TABOR	18,950,257	8,908,392	3,830,605	24,028,044
Total of Fund Balances	\$ 122,754,751	\$ 237,530,326	\$ 272,718,539	\$ 87,566,538

- ◆ The Fund Balance for the Governmental Funds shows a decrease of \$66.7M (-35.2 percent) for 2024 over 2023 Actuals and a decrease of \$35.2M (-28.6 percent) for 2025 which is due to infrastructure investments in 2024 and 2025.
- ◆ General Fund expenditures are expected to increase overall by 17.4% for 2024 Revised versus 2023 Actuals. The city has filled new headcount added in the 2024 Original Budget and there number of vacant positions in each department are trending to return to pre-pandemic. Inflation over the past few years has driven up the cost of goods and services which has added increased expenses to the budget. The 2025 Budget is expected to increase 9.1% due annual cost drivers for salaries and benefits, new headcount, and large projects requiring General Fund support.
- ◆ Special Revenue funds, which are restricted funds, show an increase in expenditures for 2024 of approximately 231% primarily associated with various projects that are able to be completed within the Open Space, TABOR, and Grants Funds. In 2025, there is a decrease of -55% for a variety of one-time projects completed within the Economic Development Fund, TABOR, Grants, and Open Space Funds.

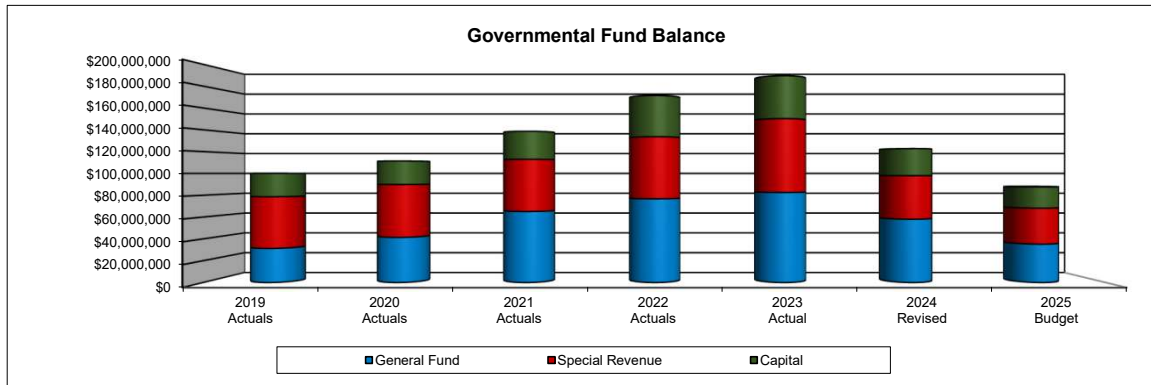


NOTES AND ASSUMPTIONS

GOVERNMENTAL FUNDS (continued)

Changes in Fund Balance: (continued)

- ◆ Capital Projects fund balance shows a decrease in 2024 over 2023 Actuals due to the adjusting of projects initially slated for 2023 that were pushed into 2024 as well as the \$15.1M PW Maintenance Campus land purchase. The projected Fund Balance at the end of 2024 is \$17.2M. In 2025, the fund balance will further decrease by 23% mostly due to continued work on the Colfax Safety Project.



PROPRIETARY FUNDS

Revenues and Transfers In:

Fund	2023 Audited Revenue & Transfers In	2024 Revised Revenue & Transfers In	2025 Budgeted Revenue & Transfers In	2025 Budgeted over (under) 2024 Revised
Golf Course Enterprise	\$ 7,940,110	\$ 7,842,500	\$ 7,831,250	\$ (11,250)
Sewer Enterprise	5,046,775	5,247,500	5,358,750	111,250
Stormwater Enterprise	6,046,692	15,992,727	16,495,000	502,273
Water Enterprise	1,329,817	1,439,000	1,473,750	34,750
Medical/Dental Self-Insurance	15,400,460	15,761,807	17,183,801	1,421,994
Property & Casualty Self-Ins	3,290,001	2,256,250	2,237,500	(18,750)
Retiree's Health Program	89,275	57,000	52,500	(4,500)
Worker's Compensation Self-Ins	1,274,794	1,251,000	1,245,000	(6,000)
Total of Revenues & Transfers In	\$ 40,417,924	\$ 49,847,784	\$ 51,877,551	\$ 2,029,767

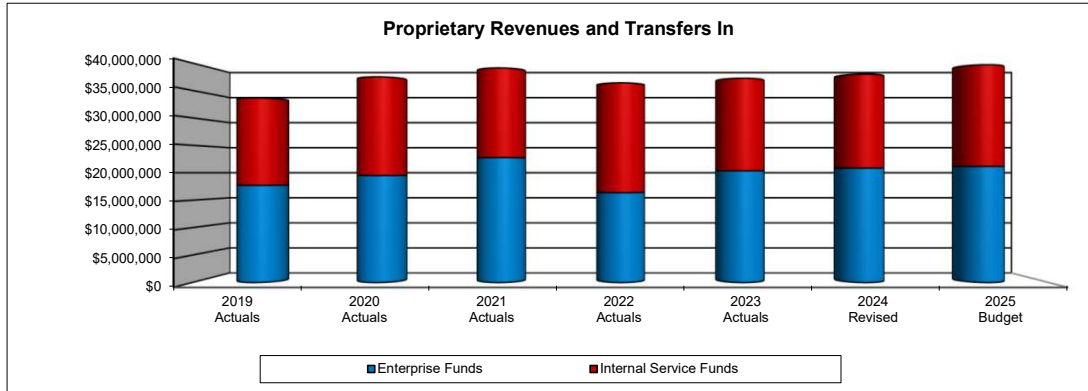
- ◆ The Golf, Sewer, Stormwater, and Water Enterprise Funds are fully funded through user fees and charges. The revenues herein are based on customer demographics and usage and have been trended accordingly. The Stormwater fund receives a \$9.6M transfer in 2024 and \$10M transfer in 2025 from the General Fund. These transfers total \$19.6M as a loan from the General Fund and will be repaid over 20 years.
- ◆ 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 Self-Insurance Fund which is based on actual participation.



NOTES AND ASSUMPTIONS

PROPRIETARY FUNDS

Revenues and Transfers In (Continued):



Expenditures and Transfers Out:

Fund	2023 Audited Expenditures & Transfers Out	2024 Revised Expenditures & Transfers Out	2025 Budgeted Expenditures & Transfers Out	2025 Budgeted over (under) 2024 Revised
Golf Course Enterprise	\$ 6,473,470	\$ 6,986,452	\$ 10,501,628	\$ 3,515,176
Sewer Enterprise	4,317,421	7,061,617	8,967,880	1,906,263
Stormwater Enterprise	3,986,331	29,692,755	22,173,962	(7,518,793)
Water Enterprise	1,309,402	3,246,504	1,542,152	(1,704,352)
Medical/Dental Self-Insurance	16,631,773	18,306,278	18,993,647	687,369
Property & Casualty Self-Ins	2,490,204	3,202,030	3,275,242	73,212
Retiree's Health Program	43,548	160,000	160,000	-
Worker's Compensation Self-Ins	1,356,410	1,305,672	1,360,092	54,420
Total of Expenditures & Transfers Out	\$ 36,608,559	\$ 69,961,308	\$ 66,974,603	\$ (2,986,705)

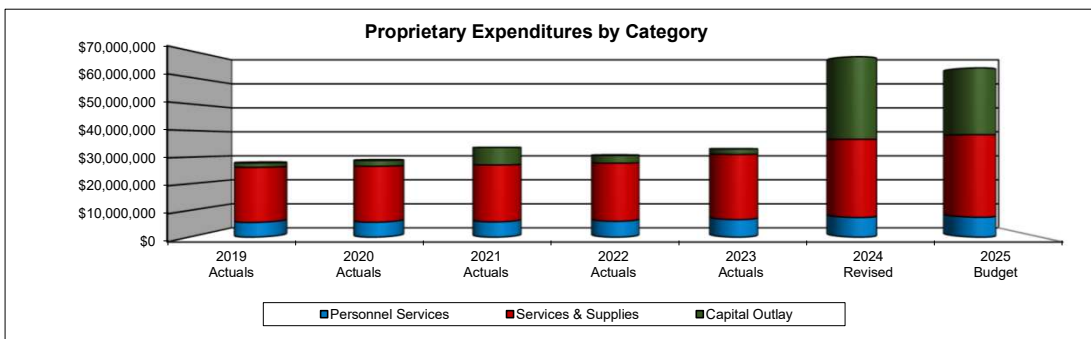
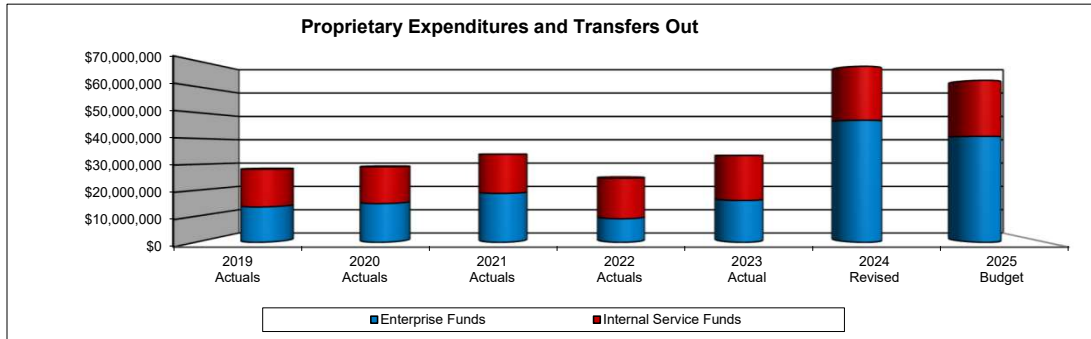
- ◆ Expenditures are built from the lowest accounting level up to the fund summaries. This detail will be incorporated into the financial data and reports, upon approval from the City Council. This level of detail provides the end user a method to track program expenditures.
- ◆ There are formal salary increases projected in 2025 through 2029 at a 4% rate annually. Medical & Dental benefit costs are estimated to increase by 4.2% in 2025, and annually increase 4.4% for 2026 through 2029.



NOTES AND ASSUMPTIONS

PROPRIETARY FUNDS (continued)

Expenditures and Transfers Out: (continued)



Changes in Fund Balance:

Fund	2023 Fund Balance Actual	2024 Fund Balance Revised	2025 Fund Balance Budget	2025 Budgeted over (under) 2024 Revised
Golf Course Enterprise	\$ 14,139,410	\$ 14,995,457	\$ 12,325,079	\$ (2,670,378)
Sewer Enterprise	16,610,867	14,796,750	11,187,620	(3,609,130)
Stormwater Enterprise	31,216,586	17,516,558	11,837,596	(5,678,962)
Water Enterprise	2,829,693	1,022,189	953,787	(68,402)
Medical/Dental Self-Insurance	12,268,562	9,724,091	7,914,245	(1,809,846)
Property & Casualty Self-Ins	5,371,646	4,425,866	3,388,124	(1,037,742)
Retiree's Health Program	4,672,542	4,569,542	4,462,042	(107,500)
Worker's Compensation Self-Ins	3,056,746	3,002,074	2,886,982	(115,092)
Total of Fund Balances	\$ 90,166,051	\$ 70,052,527	\$ 54,955,475	\$ (15,097,052)



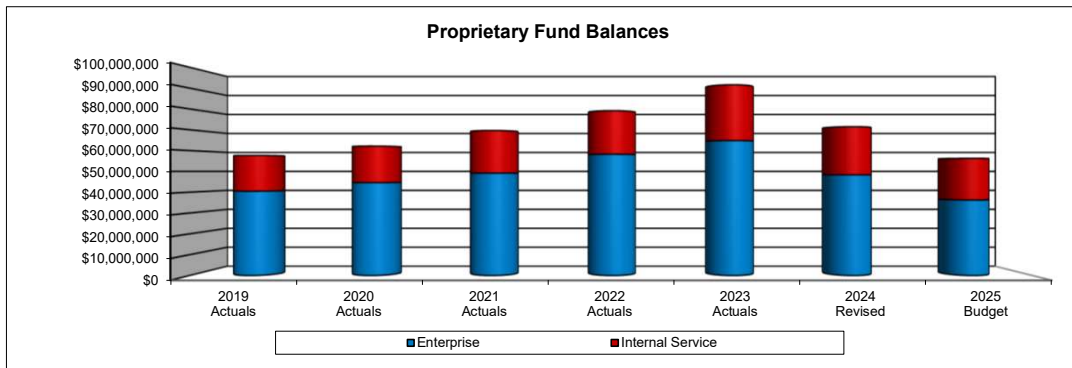
NOTES AND ASSUMPTIONS

PROPRIETARY FUNDS (continued)

Changes in Fund Balance (Continued):

Fund	2024 Revised Ending Fund Balance	2025 Budgeted Revenues & Transfers In	2025 Budgeted Expenditures & Transfers Out	2025 Budgeted Ending Fund Balance
Golf Course Enterprise	\$ 14,995,457	\$ 7,831,250	\$ 10,501,628	\$ 12,325,079
Sewer Enterprise	14,796,750	5,358,750	8,967,880	11,187,620
Stormwater Enterprise	17,516,558	16,495,000	22,173,962	11,837,596
Water Enterprise	1,022,189	1,473,750	1,542,152	953,787
Medical/Dental Self-Insurance	9,724,091	17,183,801	18,993,647	7,914,245
Property & Casualty Self-Ins	4,425,866	2,237,500	3,275,242	3,388,124
Retiree's Health Program	4,569,542	52,500	160,000	4,462,042
Worker's Compensation Self-Ins	3,002,074	1,245,000	1,360,092	2,886,982
Total of Fund Balances	<u>\$ 70,052,527</u>	<u>\$ 51,877,551</u>	<u>\$ 66,974,603</u>	<u>\$ 54,955,475</u>

- ◆ The Proprietary Funds anticipate a 23.4% revenue increase from 2023 to 2024 primarily due to the \$9.6M loan to the Stormwater fund from the General Fund in 2024.
- ◆ Expenditures within the Proprietary Funds are up \$33,352,749 in 2024 or 91.1% largely due to the North Dry Gulch Stormwater Project. In 2025, expenditures are projected to decrease \$2,911,705 or 4.2%, although remain higher than average due to continued investments in the North Dry Gulch Project.
- ◆ Fund Balance within the Proprietary Funds anticipates a decrease of \$15,713,525, or 16.3% for 2024 versus 2023. The Fund Balance for 2025 is projected to decrease \$10,772,052 or 13.3% with the planned projects in 2025.





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
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES**

	General Fund			
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
Property Tax	\$ 13,682,458	\$ 15,538,297	\$ 15,538,297	\$ 16,496,524
General Sales & Use Tax	89,698,137	92,640,521	92,069,881	95,275,309
Other Sales & Use Tax	14,155,784	16,928,876	14,826,753	15,189,394
Other Taxes & Charges	7,219,750	7,962,724	6,860,224	7,066,031
Licenses & Permits	3,989,839	5,072,868	4,352,091	4,273,449
Intergovernmental Revenue	5,878,600	6,089,221	6,095,721	6,263,733
Charges for Services	13,464,550	12,740,573	13,134,457	13,406,317
Fines & Forfeits	619,253	1,327,859	658,638	700,826
Investment Income	7,547,518	3,200,000	7,655,553	6,977,035
All Other Revenues	562,997	186,806	600,806	822,581
Total Revenues	\$ 156,818,885	\$ 161,687,745	\$ 161,792,421	\$ 166,471,199
EXPENDITURES				
Mayor and City Council	\$ 583,615	\$ 682,083	\$ 692,252	\$ 707,708
City Manager's Office	2,262,840	2,970,355	2,724,664	2,754,435
City Attorney's Office	2,118,736	2,384,294	2,992,484	3,192,344
City Clerk's Office	1,100,745	1,395,721	1,435,009	1,482,043
Community Resources	17,116,400	17,857,505	18,058,085	18,964,340
Finance	4,338,110	4,551,293	4,864,232	5,025,180
Information Technology	8,101,138	9,236,352	9,291,322	9,992,513
Municipal Court	4,495,779	4,989,370	5,274,695	5,517,207
Non-Departmental	3,130,398	16,186,032	9,673,781	16,945,788
Police	58,095,172	60,026,446	61,156,599	64,096,271
Public Works	18,201,659	21,854,720	21,278,815	21,924,126
Building Maintenance	5,312,388	5,606,945	5,746,618	6,025,921
Human Resources	1,524,646	2,459,324	2,357,254	2,645,830
Sustainability and Community Development	3,733,576	7,734,034	7,264,788	7,516,475
Total Expenditures	\$ 130,115,201	\$ 157,934,475	\$ 152,810,598	\$ 166,790,179
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	1,203,731
Operating Transfers Out	(20,849,746)	(23,350,428)	(33,489,728)	(23,764,542)
Total Other Financing Sources (Uses)	(20,849,746)	(23,350,428)	(33,489,728)	(22,560,811)
Excess (Deficiency) of Financial Sources over Financial Uses	5,853,938	(19,597,158)	(24,507,905)	(22,879,792)
FUND BALANCES, BEGINNING OF YEAR				
	\$ 76,689,287	\$ 82,543,225	\$ 82,543,225	\$ 58,035,320
FUND BALANCES, END OF YEAR				
	\$ 82,543,225	\$ 62,946,067	\$ 58,035,320	\$ 35,155,529



GOVERNMENTAL FUNDS (continued)
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Special Revenue Funds			
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
Other Taxes & Charges	\$ 2,501,000	\$ 2,077,634	\$ 2,077,634	\$ 2,147,557
Intergovernmental Revenue	21,462,705	25,474,733	62,181,407	25,497,403
Charges for Services	1,819,451	1,756,208	2,001,361	2,033,804
Investment Income	1,021,767	582,750	513,500	425,350
All Other Revenues	33,513	12,480	12,480	12,480
Total Revenues	<u>\$ 26,838,437</u>	<u>\$ 29,903,805</u>	<u>\$ 66,786,382</u>	<u>\$ 30,116,594</u>
EXPENDITURES				
Community Resources	18,427,300	27,124,102	36,477,790	19,157,143
Finance	902,066	8,360,089	2,872,646	13,037,670
Municipal Court	116,404	-	-	-
Non-Departmental	(3,142)	792,142	640,000	600,000
Police	4,816,748	4,823,174	6,825,160	4,905,387
Public Works	3,922,362	8,822,592	25,722,375	6,861,201
Facilities & Infrastructure Maintenance	329,826	323,554	333,492	340,494
Human Resources	-	-	-	-
Sustainability & Community Development	3,042,399	24,074,269	31,611,998	2,360,884
Total Expenditures	<u>\$ 31,553,963</u>	<u>\$ 74,319,922</u>	<u>\$ 104,483,461</u>	<u>\$ 47,262,779</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	15,449,746	9,917,701	9,917,701	10,264,542
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>15,449,746</u>	<u>9,917,701</u>	<u>9,917,701</u>	<u>10,264,542</u>
Excess (Deficiency) of Financial				
Sources over Financial Uses	10,734,220	(34,498,416)	(27,779,378)	(6,881,643)
FUND BALANCES,				
BEGINNING OF YEAR	<u>\$ 56,930,891</u>	<u>\$ 67,665,111</u>	<u>\$ 67,665,111</u>	<u>\$ 39,885,733</u>
FUND BALANCES,				
END OF YEAR	<u>\$ 67,665,111</u>	<u>\$ 33,166,695</u>	<u>\$ 39,885,733</u>	<u>\$ 33,004,090</u>



GOVERNMENTAL FUNDS (continued)
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Capital Project Funds			
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
General Sales & Use Tax	\$ 17,189,154	\$ 17,644,326	\$ 17,543,477	\$ 18,081,172
Other Sales & Use Tax	2,165,458	2,702,183	2,255,932	2,307,006
Intergovernmental Revenue	1,858,322	2,434,125	2,434,125	2,007,332
Charges for Services	2,094,587	3,635,000	3,635,000	2,985,000
Investment Income	641,817	423,000	423,000	393,750
All Other Revenues	24,413	-	200,000	200,000
Total Revenues	<u>\$ 23,973,752</u>	<u>\$ 26,838,635</u>	<u>\$ 26,491,534</u>	<u>\$ 25,974,260</u>
EXPENDITURES				
City Manager's Office	\$ 30,964	\$ 100,000	\$ 100,000	\$ 100,000
Community Resources	87,088	100,000	100,000	100,000
Information Technology	2,667,858	2,809,000	3,246,533	2,250,000
Sustainability and Community Development	69,070	74,000	74,000	74,000
Public Works	18,707,258	28,707,168	49,214,046	33,422,300
Facilities & Infrastructure Maintenance	4,037,438	2,336,000	5,996,549	1,859,600
Non-Departmental	2,279,860	6,580,398	(3,904,861)	(2,904,861)
Total Expenditures	<u>\$ 27,879,536</u>	<u>\$ 40,706,566</u>	<u>\$ 54,826,267</u>	<u>\$ 34,901,039</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	5,400,000	3,750,000	13,889,300	3,500,000
Operating Transfers Out	-	-	-	-
Sale of City Assets	15,073	200,000	-	-
Total Other Financing Sources (Uses)	<u>5,415,073</u>	<u>3,950,000</u>	<u>13,889,300</u>	<u>3,500,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	1,509,289	(9,917,932)	(14,445,433)	(5,426,779)
BEGINNING OF YEAR	<u>\$ 37,769,844</u>	<u>\$ 39,279,133</u>	<u>\$ 39,279,133</u>	<u>\$ 24,833,700</u>
NET POSITION, END OF YEAR	<u>\$ 39,279,133</u>	<u>\$ 29,361,201</u>	<u>\$ 24,833,700</u>	<u>\$ 19,406,921</u>



GOVERNMENTAL FUNDS (continued)
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	TOTAL GOVERNMENTAL FUNDS			
	2023	2024	2024	2025
	Actual	Budget	Revised	Budget
REVENUES				
Property Tax	\$ 13,682,458	\$ 15,538,297	\$ 15,538,297	\$ 16,496,524
General Sales & Use Tax	106,887,291	110,284,847	109,613,358	113,356,481
Other Sales & Use Tax	16,321,242	19,631,059	17,082,685	17,496,400
Other Taxes & Charges	9,720,750	10,040,358	8,937,858	9,213,588
Licenses & Permits	3,989,839	5,072,868	4,352,091	4,273,449
Intergovernmental Revenue	29,199,627	33,998,079	70,711,253	33,768,468
Charges for Services	17,378,587	18,131,781	18,770,818	18,425,121
Fines & Forfeits	619,253	1,327,859	658,638	700,826
Investment Income	9,211,103	4,205,750	8,592,053	7,796,135
All Other Revenues	620,924	199,286	813,286	1,035,061
Total Revenues	<u>\$ 207,631,074</u>	<u>\$ 218,430,184</u>	<u>\$ 255,070,337</u>	<u>\$ 222,562,053</u>
EXPENDITURES				
Mayor and City Council	\$ 583,615	\$ 682,083	\$ 692,252	\$ 707,708
City Manager's Office	2,293,804	3,070,355	2,824,663	2,854,435
City Attorney's Office	2,118,736	2,384,294	2,992,484	3,192,344
City Clerk's Office	1,100,745	1,395,721	1,435,009	1,482,043
Community Resources	35,630,788	45,081,607	54,635,875	38,221,483
Finance	5,240,176	12,911,383	7,736,878	18,062,850
Information Technology	10,768,996	12,045,352	12,537,855	12,242,513
Municipal Court	4,612,183	4,989,370	5,274,695	5,517,207
Non-Departmental	5,407,116	23,558,572	6,408,920	14,640,927
Police	62,911,920	64,849,619	67,981,759	69,001,659
Public Works	40,831,280	59,384,480	96,215,236	62,207,628
Facilities & Infrastructure Maintenance	9,679,651	8,266,499	12,076,659	8,226,015
Human Resources	1,524,646	2,459,324	2,357,254	2,645,830
Sustainability and Community	6,845,045	31,882,303	38,950,786	9,951,358
Total Expenditures	<u>\$ 189,548,700</u>	<u>\$ 272,960,963</u>	<u>\$ 312,120,326</u>	<u>\$ 248,953,998</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	20,849,746	13,667,701	23,807,001	14,968,273
Operating Transfers Out	(20,849,746)	(23,350,428)	(33,489,728)	(23,764,542)
Sale of City Assets	15,073	200,000	-	-
Total Other Financing Sources	<u>15,073</u>	<u>(9,482,727)</u>	<u>(9,682,727)</u>	<u>(8,796,269)</u>
Excess (Deficiency) of Financial Sources over Financial Uses	18,097,447	(64,013,506)	(66,732,716)	(35,188,214)
FUND BALANCES, BEGINNING OF YEAR				
	<u>\$ 171,390,021</u>	<u>\$ 189,487,468</u>	<u>\$ 189,487,468</u>	<u>\$ 122,754,752</u>
FUND BALANCES, END OF YEAR				
	<u>\$ 189,487,468</u>	<u>\$ 125,473,963</u>	<u>\$ 122,754,752</u>	<u>\$ 87,566,539</u>



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
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Conservation Trust Fund			
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
Intergovernmental Revenue	\$ 2,154,889	\$ 2,043,018	\$ 1,900,000	\$ 1,950,000
Investment Income	46,472	21,000	17,500	8,500
Total Revenues	<u>\$ 2,201,360</u>	<u>\$ 2,064,018</u>	<u>\$ 1,917,500</u>	<u>\$ 1,958,500</u>
EXPENDITURES				
Community Resources	\$ 1,513,475	\$ 3,445,000	\$ 3,045,000	\$ 2,045,000
Total Expenditures	<u>\$ 1,513,475</u>	<u>\$ 3,445,000</u>	<u>\$ 3,045,000</u>	<u>\$ 2,045,000</u>
OTHER FINANCING SOURCES (USES)				
Capital Lease	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	687,885	(1,380,982)	(1,127,500)	(86,500)
FUND BALANCES, BEGINNING OF YEAR	<u>\$ 1,485,908</u>	<u>\$ 2,173,793</u>	<u>\$ 2,173,793</u>	<u>\$ 1,046,293</u>
FUND BALANCES, END OF YEAR	<u>\$ 2,173,793</u>	<u>\$ 792,811</u>	<u>\$ 1,046,293</u>	<u>\$ 959,793</u>



SPECIAL REVENUE FUNDS (continued)
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Economic Development Fund			
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
Other Taxes & Charges	\$ 2,501,000	\$ 2,077,634	\$ 2,077,634	\$ 2,147,557
Charges for Services	96,475	90,000	90,000	92,700
Investment Income	252,090	160,500	160,500	150,000
Total Revenues	<u>\$ 2,849,565</u>	<u>\$ 2,328,134</u>	<u>\$ 2,328,134</u>	<u>\$ 2,390,257</u>
EXPENDITURES				
Finance	\$ 902,296	\$ 8,360,089	\$ 2,872,646	\$ 13,037,670
Total Expenditures	<u>\$ 902,296</u>	<u>\$ 8,360,089</u>	<u>\$ 2,872,646</u>	<u>\$ 13,037,670</u>
OTHER FINANCING SOURCES (USES)				
Capital Lease	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	1,947,269	(6,031,955)	(544,512)	(10,647,413)
FUND BALANCES, BEGINNING OF YEAR	<u>\$ 12,904,392</u>	<u>\$ 14,851,661</u>	<u>\$ 14,851,661</u>	<u>\$ 14,307,149</u>
FUND BALANCES, END OF YEAR	<u>\$ 14,851,661</u>	<u>\$ 8,819,706</u>	<u>\$ 14,307,149</u>	<u>\$ 3,659,736</u>



SPECIAL REVENUE FUNDS (continued)
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Grants Fund			
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
Intergovernmental Revenue	\$ 9,824,812	\$ 13,246,043	\$ 50,563,007	\$ 14,449,003
All Other Revenues	5,519	530	530	530
Total Revenues	\$ 9,830,330	\$ 13,246,573	\$ 50,563,537	\$ 14,449,533
EXPENDITURES				
Community Resources	\$ 2,121,283	\$ 2,010,839	\$ 2,572,126	\$ 2,431,121
Municipal Court	116,404	-	-	-
Sustainability and Community	3,042,399	24,074,269	31,611,998	2,360,884
Police	3,284,418	3,137,516	5,117,963	3,188,984
Public Works	2,505,080	1,230,000	9,535,023	5,930,000
Non-Departmental	-	1,067,142	540,000	500,000
Total Expenditures	\$ 11,069,584	\$ 31,519,766	\$ 49,377,111	\$ 14,410,988
OTHER FINANCING SOURCES (USES)				
Capital Lease	-	-	-	-
Operating Transfers In	500,000	500,000	500,000	500,000
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	500,000	500,000	500,000	500,000
Excess (Deficiency) of Financial Sources over Financial Uses	(739,254)	(17,773,193)	1,686,426	538,545
FUND BALANCES, BEGINNING OF YEAR				
	\$ (1,150,813)	\$ (1,890,067)	\$ (1,890,067)	\$ (203,641)
FUND BALANCES, END OF YEAR				
	\$ (1,890,067)	\$ (19,663,260)	\$ (203,641)	\$ 334,904



SPECIAL REVENUE FUNDS (continued)
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Heritage, Culture and Arts Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
Intergovernmental Revenue	\$ 634,245	\$ 550,000	\$ 692,000	\$ 720,000
Charges for Services	1,710,397	1,651,408	1,896,561	1,926,304
All Other Revenues	<u>16,222</u>	<u>11,950</u>	<u>11,950</u>	<u>11,950</u>
Total Revenues	<u>\$ 2,360,864</u>	<u>\$ 2,213,358</u>	<u>\$ 2,600,511</u>	<u>\$ 2,658,254</u>
EXPENDITURES				
Community Resources	\$ 3,524,857	\$ 3,409,326	\$ 3,929,530	\$ 3,944,720
Total Expenditures	<u>\$ 3,524,857</u>	<u>\$ 3,409,326</u>	<u>\$ 3,929,530</u>	<u>\$ 3,944,720</u>
OTHER FINANCING SOURCES (USES)				
Capital Lease	-	-	-	-
Operating Transfers In	1,100,000	1,100,000	1,100,000	1,100,000
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	(63,993)	(95,968)	(229,019)	(186,466)
FUND BALANCES, BEGINNING OF YEAR				
	<u>\$ 1,234,914</u>	<u>\$ 1,170,921</u>	<u>\$ 1,170,921</u>	<u>\$ 941,902</u>
FUND BALANCES, END OF YEAR				
	<u>\$ 1,170,921</u>	<u>\$ 1,074,953</u>	<u>\$ 941,902</u>	<u>\$ 755,436</u>



SPECIAL REVENUE FUNDS (continued)
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Open Space Fund			
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
Intergovernmental Revenue	\$ 8,848,760	\$ 9,635,672	\$ 9,026,400	\$ 8,378,400
Charges for Services	13,142	14,800	14,800	14,800
Investment Income	200,624	138,750	73,000	23,000
All Other Revenues	<u>13,016</u>			
Total Revenues	<u>\$ 9,075,542</u>	<u>\$ 9,789,222</u>	<u>\$ 9,114,200</u>	<u>\$ 8,416,200</u>
EXPENDITURES				
Community Resources	\$ 9,986,652	\$ 12,677,491	\$ 15,616,341	\$ 9,993,796
Total Expenditures	<u>\$ 9,986,652</u>	<u>\$ 12,677,491</u>	<u>\$ 15,616,341</u>	<u>\$ 9,993,796</u>
OTHER FINANCING SOURCES (USES)				
Capital Lease	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	(911,110)	(2,888,269)	(6,502,141)	(1,577,596)
FUND BALANCES, BEGINNING OF YEAR				
	<u>\$ 12,257,024</u>	<u>\$ 11,345,914</u>	<u>\$ 11,345,914</u>	<u>\$ 4,843,772</u>
FUND BALANCES, END OF YEAR				
	<u>\$ 11,345,914</u>	<u>\$ 8,457,645</u>	<u>\$ 4,843,772</u>	<u>\$ 3,266,176</u>



SPECIAL REVENUE FUNDS (continued)
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

TABOR Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
Investment Income	\$ 520,775	\$ 262,500	\$ 262,500	\$ 243,850
Total Revenues	<u>\$ 520,775</u>	<u>\$ 262,500</u>	<u>\$ 262,500</u>	<u>\$ 243,850</u>
EXPENDITURES				
Community Resources	\$ 1,607,486	\$ 5,530,000	\$ 11,648,284	\$ 1,083,000
Police	1,532,330	1,685,657	1,707,197	1,716,404
Public Works	1,417,282	7,592,592	16,187,352	931,201
Non-Departmental	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Total Expenditures	<u>\$ 4,557,098</u>	<u>\$ 14,908,250</u>	<u>\$ 29,642,833</u>	<u>\$ 3,830,605</u>
OTHER FINANCING SOURCES (USES)				
Capital Lease	-	-	-	-
Operating Transfers In	13,849,746	8,317,701	8,317,701	8,664,542
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>13,849,746</u>	<u>8,317,701</u>	<u>8,317,701</u>	<u>8,664,542</u>
Excess (Deficiency) of Financial Sources over Financial Uses	9,813,423	(6,328,049)	(21,062,632)	5,077,787
FUND BALANCES, BEGINNING OF YEAR				
	<u>\$ 30,199,466</u>	<u>\$ 40,012,889</u>	<u>\$ 40,012,889</u>	<u>\$ 18,950,257</u>
FUND BALANCES, END OF YEAR				
	<u>\$ 40,012,889</u>	<u>\$ 33,684,840</u>	<u>\$ 18,950,257</u>	<u>\$ 24,028,044</u>



CAPITAL PROJECTS FUNDS

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

CAPITAL IMPROVEMENT FUND

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

EQUIPMENT REPLACEMENT FUND

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



**CAPITAL PROJECTS FUNDS
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES**

	Capital Improvement Fund			
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
General Sales & Use Tax	\$ 17,189,154	\$ 17,644,326	\$ 17,543,477	\$ 18,081,172
Other Sales & Use Tax	2,165,458	2,702,183	2,255,932	2,307,006
Intergovernmental Revenue	1,858,315	2,434,125	2,434,125	2,007,332
Investment Income	641,817	423,000	423,000	393,750
Total Revenues	<u>\$ 21,854,745</u>	<u>\$ 23,203,634</u>	<u>\$ 22,656,534</u>	<u>\$ 22,789,260</u>
EXPENDITURES				
Facilities & Infrastructure Maintenance	\$ 4,037,438	\$ 2,336,000	\$ 5,996,549	\$ 1,859,600
Sustainability and Community Development	69,070	74,000	74,000	74,000
Public Works	17,012,389	25,057,168	43,321,258	29,772,300
Non-Departmental	2,279,860	6,580,398	(3,904,861)	(2,904,861)
Total Expenditures	<u>\$ 23,398,757</u>	<u>\$ 34,047,566</u>	<u>\$ 45,486,946</u>	<u>\$ 28,801,039</u>
OTHER FINANCING SOURCES (USES)				
Capital Contributions In (Out)	-	-	-	-
Operating Transfers In	3,900,000	2,250,000	10,480,300	2,000,000
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>3,900,000</u>	<u>2,250,000</u>	<u>10,480,300</u>	<u>2,000,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	2,355,988	(8,593,932)	(12,350,112)	(4,011,779)
NET POSITION, BEGINNING OF YEAR	<u>\$ 27,176,600</u>	<u>\$ 29,532,588</u>	<u>\$ 29,532,588</u>	<u>\$ 17,182,476</u>
NET POSITION, END OF YEAR	<u>\$ 29,532,588</u>	<u>\$ 20,938,656</u>	<u>\$ 17,182,476</u>	<u>\$ 13,170,697</u>



**CAPITAL PROJECTS FUNDS
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES**

	Equipment Replacement Fund			
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
Charges for Services	\$ 2,094,587	\$ 3,635,000	\$ 3,635,000	\$ 2,985,000
All Other Revenues	24,420	-	200,000	200,000
Total Revenues	<u>\$ 2,119,007</u>	<u>\$ 3,635,000</u>	<u>\$ 3,835,000</u>	<u>\$ 3,185,000</u>
EXPENDITURES				
City Manager's Office	\$ 30,964	\$ 100,000	\$ 100,000	\$ 100,000
Community Resources	87,088	100,000	100,000	100,000
Information Technology	2,667,858	2,809,000	3,246,533	2,250,000
Public Works	1,694,869	3,650,000	5,892,788	3,650,000
Total Expenditures	<u>\$ 4,480,779</u>	<u>\$ 6,659,000</u>	<u>\$ 9,339,321</u>	<u>\$ 6,100,000</u>
OTHER FINANCING SOURCES (USES)				
Capital Contributions In (Out)	-	-	-	-
Operating Transfers In	1,500,000	1,500,000	3,409,000	1,500,000
Operating Transfers Out	-	-	-	-
Sale of City Assets	15,073	-	-	-
Total Other Financing Sources (Uses)	<u>1,515,073</u>	<u>1,500,000</u>	<u>3,409,000</u>	<u>1,500,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	(846,699)	(1,524,000)	(2,095,321)	(1,415,000)
NET POSITION, BEGINNING OF YEAR	<u>\$ 10,593,243</u>	<u>\$ 9,746,544</u>	<u>\$ 9,746,544</u>	<u>\$ 7,651,223</u>
NET POSITION, END OF YEAR	<u>\$ 9,746,544</u>	<u>\$ 8,222,544</u>	<u>\$ 7,651,223</u>	<u>\$ 6,236,224</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
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	TOTAL PROPRIETARY FUNDS			
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
Licenses & Permits	\$ 183,780	\$ 275,000	\$ 275,000	\$ 275,000
Charges for Services	35,207,960	36,740,128	36,960,128	38,772,429
Investment Income	1,149,405	685,500	685,500	581,250
All Other Revenues	<u>676,779</u>	<u>44,429</u>	<u>44,429</u>	<u>48,872</u>
Total Revenues	<u>\$ 37,217,924</u>	<u>\$ 37,745,057</u>	<u>\$ 37,965,057</u>	<u>\$ 39,677,551</u>
EXPENDITURES				
Community Resources	\$ 6,473,470	\$ 7,158,327	\$ 6,965,452	\$ 10,480,628
Human Resources	\$ 3,846,614	\$ 4,411,895	\$ 4,507,703	\$ 4,635,334
Public Works	9,609,238	31,647,150	38,941,668	30,421,056
Non-Departmental	<u>13,479,237</u>	<u>17,209,801</u>	<u>17,346,486</u>	<u>18,033,854</u>
Total Expenditures	<u>\$ 33,408,560</u>	<u>\$ 60,427,173</u>	<u>\$ 67,761,309</u>	<u>\$ 63,570,872</u>
OTHER FINANCING SOURCES (USES)				
Capital Lease	-	-	-	-
Operating Transfers In	3,200,000	11,882,727	11,882,727	12,200,000
Operating Transfers Out	(3,200,000)	(2,200,000)	2,200,000	3,403,731
Sale of City Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>9,682,727</u>	<u>14,082,727</u>	<u>15,603,731</u>
Capital Additions				
Excess (Deficiency) of Financial Sources over Financial Uses	3,809,364	(12,999,389)	(15,713,525)	(8,289,590)
FUND BALANCES, BEGINNING OF YEAR	<u>\$ 86,363,082</u>	<u>\$ 90,172,446</u>	<u>\$ 90,172,446</u>	<u>\$ 74,458,922</u>
FUND BALANCES, END OF YEAR	<u>\$ 90,172,446</u>	<u>\$ 77,173,058</u>	<u>\$ 74,458,922</u>	<u>\$ 66,169,332</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
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Total Enterprise Funds			
	2023	2024	2024	2025
	Actual	Budget	Revised	Budget
REVENUES				
Licenses & Permits	\$ 183,780	\$ 275,000	\$ 275,000	\$ 275,000
Charges for Services	19,569,373	19,997,500	20,217,500	20,587,500
Investment Income	610,154	346,500	346,500	296,250
All Other Revenues	87			
Total Revenues	<u>\$ 20,363,394</u>	<u>\$ 20,619,000</u>	<u>\$ 20,839,000</u>	<u>\$ 21,158,750</u>
EXPENDITURES				
Community Resources	\$ 6,473,470	\$ 7,158,327	\$ 6,965,452	\$ 10,480,628
Public Works	9,609,238	31,647,150	38,941,668	30,421,056
Non-Departmental	3,916	1,080,207	1,080,207	1,080,207
Total Expenditures	<u>\$ 16,086,624</u>	<u>\$ 39,885,684</u>	<u>\$ 46,987,328</u>	<u>\$ 41,981,892</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	9,682,727	9,682,727	10,000,000
Operating Transfers Out	-	-	-	(1,203,731)
Sale of City Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>9,682,727</u>	<u>9,682,727</u>	<u>8,796,269</u>
Excess (Deficiency) of Financial Sources over Financial Uses	4,276,769	(9,583,957)	(16,465,601)	(12,026,873)
Capital Additions				
NET POSITION, BEGINNING OF YEAR	<u>\$ 60,526,181</u>	<u>\$ 64,802,950</u>	<u>\$ 64,802,950</u>	<u>\$ 48,337,350</u>
NET POSITION, END OF YEAR	<u>\$ 64,802,950</u>	<u>\$ 55,218,993</u>	<u>\$ 48,337,350</u>	<u>\$ 36,310,477</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
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Total Internal Service Funds			
	2023	2024	2024	2025
	Actual	Budget	Revised	Budget
REVENUES				
Charges for Services	\$ 15,638,588	\$ 16,742,628	\$ 16,742,628	\$ 18,184,929
Investment Income	539,251	339,000	339,000	285,000
All Other Revenues	676,692	44,429	44,429	48,872
Total Revenues	<u>\$ 16,854,530</u>	<u>\$ 17,126,057</u>	<u>\$ 17,126,057</u>	<u>\$ 18,518,801</u>
EXPENDITURES				
Community Resources	-	-	-	-
Public Works	-	-	-	-
Human Resources	3,846,614	4,411,895	4,507,703	4,635,334
Non-Departmental	<u>\$ 13,475,321</u>	<u>\$ 16,129,593</u>	<u>\$ 16,266,278</u>	<u>\$ 16,953,647</u>
Total Expenditures	<u>\$ 17,321,935</u>	<u>\$ 20,541,488</u>	<u>\$ 20,773,981</u>	<u>\$ 21,588,981</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	3,200,000	2,200,000	2,200,000	2,200,000
Operating Transfers Out	<u>(3,200,000)</u>	<u>(2,200,000)</u>	<u>(2,200,000)</u>	<u>(2,200,000)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	(467,405)	(3,415,431)	(3,647,924)	(3,070,180)
NET POSITION, BEGINNING OF YEAR	<u>\$ 25,836,901</u>	<u>\$ 25,369,496</u>	<u>\$ 25,369,496</u>	<u>\$ 21,721,572</u>
NET POSITION, END OF YEAR	<u>\$ 25,369,496</u>	<u>\$ 21,954,065</u>	<u>\$ 21,721,572</u>	<u>\$ 18,651,393</u>



ENTERPRISE FUNDS
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Golf Course Fund			
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
Charges for Services	\$ 7,848,458	\$ 7,577,500	\$ 7,797,500	\$ 7,797,500
Investment Income	91,652	45,000	45,000	33,750
Total Revenues	<u>\$ 7,940,110</u>	<u>\$ 7,622,500</u>	<u>\$ 7,842,500</u>	<u>\$ 7,831,250</u>
EXPENDITURES				
Community Resources	\$ 6,473,470	\$ 7,158,327	\$ 6,965,452	\$ 10,480,628
Non-Departmental	-	21,000	21,000	21,000
Total Expenditures	<u>\$ 6,473,470</u>	<u>\$ 7,179,327</u>	<u>\$ 6,986,452</u>	<u>\$ 10,501,628</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Sale of City Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	1,466,640	443,173	856,048	(2,670,378)
Capital Additions				
NET POSITION, BEGINNING OF YEAR	<u>\$ 12,672,770</u>	<u>\$ 14,139,410</u>	<u>\$ 14,139,410</u>	<u>\$ 14,995,457</u>
NET POSITION, END OF YEAR	<u>\$ 14,139,410</u>	<u>\$ 14,582,583</u>	<u>\$ 14,995,457</u>	<u>\$ 12,325,079</u>



ENTERPRISE FUNDS (continued)
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Sewer Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
Charges for Services	\$ 4,690,912	\$ 4,885,000	\$ 4,885,000	\$ 5,015,000
Investment Income	198,164	112,500	112,500	93,750
Licenses & Permits	157,700	250,000	250,000	250,000
Total Revenues	<u>\$ 5,046,775</u>	<u>\$ 5,247,500</u>	<u>\$ 5,247,500</u>	<u>\$ 5,358,750</u>
EXPENDITURES				
Public Works	\$ 4,315,284	\$ 5,785,808	\$ 6,637,721	\$ 8,543,984
Non-Departmental	2,137	423,896	423,896	423,896
Total Expenditures	<u>\$ 4,317,421</u>	<u>\$ 6,209,704</u>	<u>\$ 7,061,617</u>	<u>\$ 8,967,880</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	729,354	(962,204)	(1,814,117)	(3,609,130)
Capital Additions				
NET POSITION, BEGINNING OF YEAR	<u>\$ 15,881,389</u>	<u>\$ 16,610,743</u>	<u>\$ 16,610,743</u>	<u>\$ 14,796,626</u>
NET POSITION, END OF YEAR	<u>\$ 16,610,743</u>	<u>\$ 15,648,539</u>	<u>\$ 14,796,626</u>	<u>\$ 11,187,496</u>



ENTERPRISE FUNDS (continued)
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Stormwater Fund			
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
Charges for Services	\$ 5,765,268	\$ 6,145,000	\$ 6,145,000	\$ 6,345,000
Investment Income	281,424	165,000	165,000	150,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 6,046,692</u>	<u>\$ 6,310,000</u>	<u>\$ 6,310,000</u>	<u>\$ 6,495,000</u>
EXPENDITURES				
Public Works	\$ 3,984,552	\$ 23,264,929	\$ 29,108,675	\$ 20,386,152
Non-Departmental	1,779	584,079	584,079	584,079
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 3,986,331</u>	<u>\$ 23,849,008</u>	<u>\$ 29,692,755</u>	<u>\$ 20,970,231</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	9,682,727	9,682,727	10,000,000
Operating Transfers Out	-	-	-	(1,203,731)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>9,682,727</u>	<u>9,682,727</u>	<u>8,796,269</u>
Excess (Deficiency) of Financial Sources over Financial Uses	2,060,361	(7,856,281)	(13,700,028)	(5,678,962)
Capital Additions				
NET POSITION, BEGINNING OF YEAR	<u>\$ 29,156,225</u>	<u>\$ 31,216,586</u>	<u>\$ 31,216,586</u>	<u>\$ 17,516,558</u>
NET POSITION, END OF YEAR	<u>\$ 31,216,586</u>	<u>\$ 23,360,304</u>	<u>\$ 17,516,558</u>	<u>\$ 11,837,596</u>



ENTERPRISE FUNDS (continued)

2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Water Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
Charges for Services	\$ 1,264,610	\$ 1,390,000	\$ 1,390,000	\$ 1,430,000
Investment Income	39,127	24,000	24,000	18,750
Licenses and Permits	26,080	25,000	25,000	25,000
Total Revenues	<u>\$ 1,329,817</u>	<u>\$ 1,439,000</u>	<u>\$ 1,439,000</u>	<u>\$ 1,473,750</u>
EXPENDITURES				
Community Resources	-	-	-	-
Public Works	\$ 1,309,402	\$ 2,596,413	\$ 3,195,272	\$ 1,490,920
Non-Departmental	-	51,232	51,232	51,232
Total Expenditures	<u>\$ 1,309,402</u>	<u>\$ 2,647,645</u>	<u>\$ 3,246,504</u>	<u>\$ 1,542,152</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	20,416	(1,208,645)	(1,807,504)	(68,402)
Capital Additions				
NET POSITION, BEGINNING OF YEAR	<u>\$ 2,815,797</u>	<u>\$ 2,836,213</u>	<u>\$ 2,836,213</u>	<u>\$ 1,028,709</u>
NET POSITION, END OF YEAR	<u>\$ 2,836,213</u>	<u>\$ 1,627,567</u>	<u>\$ 1,028,709</u>	<u>\$ 960,307</u>



INTERNAL SERVICE FUNDS
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Medical & Dental Self Insurance Fund			
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
Charges for Services	\$ 14,438,588	\$ 15,542,628	\$ 15,542,628	\$ 16,984,929
Investment Income	285,180	174,750	174,750	150,000
All Other Revenues	<u>676,692</u>	<u>44,429</u>	<u>44,429</u>	<u>48,872</u>
Total Revenues	<u>\$ 15,400,460</u>	<u>\$ 15,761,807</u>	<u>\$ 15,761,807</u>	<u>\$ 17,183,801</u>
EXPENDITURES				
Community Resources	-	-	-	-
Public Works	-	-	-	-
Non-Departmental	<u>\$ 13,431,773</u>	<u>\$ 15,969,593</u>	<u>\$ 16,106,278</u>	<u>\$ 16,793,647</u>
Total Expenditures	<u>\$ 13,431,773</u>	<u>\$ 15,969,593</u>	<u>\$ 16,106,278</u>	<u>\$ 16,793,647</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>(3,200,000)</u>	<u>(2,200,000)</u>	<u>(2,200,000)</u>	<u>(2,200,000)</u>
Total Other Financing Sources (Uses)	<u>(3,200,000)</u>	<u>(2,200,000)</u>	<u>(2,200,000)</u>	<u>(2,200,000)</u>
Excess (Deficiency) of Financial Sources over Financial Uses	(1,231,313)	(2,407,786)	(2,544,471)	(1,809,846)
NET POSITION, BEGINNING OF YEAR	<u>\$ 13,499,875</u>	<u>\$ 12,268,562</u>	<u>\$ 12,268,562</u>	<u>\$ 9,724,091</u>
NET POSITION, END OF YEAR	<u><u>\$ 12,268,562</u></u>	<u><u>\$ 9,860,776</u></u>	<u><u>\$ 9,724,091</u></u>	<u><u>\$ 7,914,245</u></u>



INTERNAL SERVICE FUNDS (continued)
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

Property & Casualty Self-Insurance Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
Charges for Services	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Investment Income	90,001	56,250	56,250	37,500
All Other Revenues	-	-	-	-
Total Revenues	<u>\$ 690,001</u>	<u>\$ 656,250</u>	<u>\$ 656,250</u>	<u>\$ 637,500</u>
EXPENDITURES				
Community Resources	-	-	-	-
Public Works	-	-	-	-
Human Resources	<u>\$ 2,490,204</u>	<u>\$ 3,106,475</u>	<u>\$ 3,202,030</u>	<u>\$ 3,275,242</u>
Total Expenditures	<u>\$ 2,490,204</u>	<u>\$ 3,106,475</u>	<u>\$ 3,202,030</u>	<u>\$ 3,275,242</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	2,600,000	1,600,000	1,600,000	1,600,000
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,600,000</u>	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,600,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	799,796	(850,225)	(945,780)	(1,037,742)
NET POSITION, BEGINNING OF YEAR	<u>\$ 4,571,850</u>	<u>\$ 5,371,646</u>	<u>\$ 5,371,646</u>	<u>\$ 4,425,866</u>
NET POSITION, END OF YEAR	<u>\$ 5,371,646</u>	<u>\$ 4,521,422</u>	<u>\$ 4,425,866</u>	<u>\$ 3,388,124</u>



INTERNAL SERVICE FUNDS (continued)
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Retiree's Health Program Fund			
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
Investment Income	\$ 89,275	\$ 57,000	\$ 57,000	\$ 52,500
Total Revenues	<u>\$ 89,275</u>	<u>\$ 57,000</u>	<u>\$ 57,000</u>	<u>\$ 52,500</u>
EXPENDITURES				
Community Resources	-	-	-	-
Public Works	-	-	-	-
Non-Departmental	<u>\$ 43,548</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>
Total Expenditures	<u>\$ 43,548</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	45,728	(103,000)	(103,000)	(107,500)
NET POSITION, BEGINNING OF YEAR	<u>\$ 4,626,814</u>	<u>\$ 4,672,542</u>	<u>\$ 4,672,542</u>	<u>\$ 4,569,542</u>
NET POSITION, END OF YEAR	<u><u>\$ 4,672,542</u></u>	<u><u>\$ 4,569,542</u></u>	<u><u>\$ 4,569,542</u></u>	<u><u>\$ 4,462,042</u></u>



INTERNAL SERVICE FUNDS (continued)
2023 - 2025 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

	Worker's Comp Self-Insurance Fund			
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
REVENUES				
Charges for Services	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Investment Income	74,794	51,000	51,000	45,000
Total Revenues	<u>\$ 674,794</u>	<u>\$ 651,000</u>	<u>\$ 651,000</u>	<u>\$ 645,000</u>
EXPENDITURES				
Human Resources	1,356,410	1,305,420	1,305,672	1,360,092
Total Expenditures	<u>\$ 1,356,410</u>	<u>\$ 1,305,420</u>	<u>\$ 1,305,672</u>	<u>\$ 1,360,092</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	600,000	600,000	600,000	600,000
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	(81,616)	(54,420)	(54,672)	(115,092)
NET POSITION, BEGINNING OF YEAR	<u>\$ 3,138,362</u>	<u>\$ 3,056,746</u>	<u>\$ 3,056,746</u>	<u>\$ 3,002,074</u>
NET POSITION, END OF YEAR	<u>\$ 3,056,746</u>	<u>\$ 3,002,325</u>	<u>\$ 3,002,074</u>	<u>\$ 2,886,982</u>



THIS PAGE INTENTIONALLY LEFT BLANK



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 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 (2025-2029)

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 2025 through 2029 indicate that given revenue estimates and current spending levels, the City will maintain a fund balance above 10 percent (10%) through 2029. 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 (2025-2029)

- ❖ The following is a list of some of the significant plans for 2025-2029:
 - Implement priorities, goals, and objectives of the "2023 Imagine Tomorrow!" arts, parks, and recreation plan
 - Continue to implement capital building and facility improvements that support sustainability
 - Focus on long-term community sustainability by promoting positive change throughout city actions, partnerships, and education
 - Continue to develop long- and short-term support services for the unhoused population
 - Enhance transportation through improvements to streets, roadways, bike paths, sidewalks, traffic signals, and pedestrian signals
 - Implement technology replacement to improve productivity, communication, transparency, and data storage and retrieval
 - Convert certain public safety positions from sworn to non-sworn
 - Implement the next phase of workforce total compensation planning, whereby we will evaluate business effectiveness and plan for workforce succession



FIVE-YEAR ASSUMPTIONS (2025-2029) (continued)

REVENUE ASSUMPTIONS

- ❖ 2025 revenue projections expect a modest increase in sales and use tax revenues in line with economic forecasts. These forecasts were developed using the Denver-Aurora-Lakewood Consumer Price Index (CPI) growth rate, a general inflation rate, and specific adjustments based on new, identifiable factors. This trend signifies recovery and a return to a more stable, albeit slower, revenue growth pattern. However, the projected revenue growth is expected to match or fall below the inflation rate, creating financial challenges as the city continues to manage rising costs for services, considers new services, and maintains existing infrastructure.
- ❖ 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 was temporarily reduced to 4.28 mills for 2024 collections and is set to return to 4.711 mills for 2025 collections. Property values are reassessed biannually in odd-numbered years, with payments due the following even years. Since 2021, residential property values in certain areas of Jefferson County have significantly increased. Homeowners benefited from historically low mortgage rates from 2020 to early 2022, and as rates rose in 2022 through 2023, the housing market in Lakewood tightened, driving competition and increasing market values.
- ❖ Within the Special Revenue Funds, a variety of sources contribute to fund revenues, including from hotel accommodation taxes, lottery proceeds, and grants. It's important to note that grant revenues can vary significantly from year to year, introducing an element of unpredictability that is accounted for in our strategic plan. On the other hand, other special revenues tend to align with overall inflation trends and demonstrate gradual growth.
- ❖ The Enterprise Funds for 2026 through 2029 reflect modest increases in revenue based on anticipated rate increase. A decrease in overall fund balance is due to capital investments taking place over the next several years.
- ❖ Internal service revenues are expected to be consistent and generally increase with overall inflation related to insurance premiums (health, dental, and property). These funds are restricted and used for specific purposes and over the next several years will be applied to specific needs of the City of Lakewood.
- ❖ Other revenues except Charges for Services, Investment Income, and All Other Revenues are based either on the forecasted CPI growth rate or a general inflation rate. Fees built into Charges for Services within the General Fund for Family Services and for 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 (2025-2029) (continued)

EXPENDITURE ASSUMPTIONS

- ❖ The City's primary increase in expenditures is in the cost of personnel salaries and benefits. A 4% salary increase has been projected for 2025 through 2029.
- ❖ The 2025 budget assumes a 10% increase in employer-paid health insurance premiums, reflecting the rising costs of healthcare for those employees that elect this benefit. This growth rate accounts for anticipated adjustments in provider rates, changes in plan designs, and the overall trend of escalating healthcare expenses. For the years following 2025, the budget assumes a more moderate annual growth rate of 6.75%, aligning with long-term projections for healthcare inflation. These assumptions are critical to ensuring that the city can continue to provide competitive benefits to its employees while managing the financial impact of increasing healthcare costs on the overall budget.
- ❖ Over the next five years, significant investments in the city's facility infrastructure are planned due to aging buildings and years of deferred maintenance. The 2023 facilities condition study highlighted a critical need for short-term repairs and enhancements to address safety, performance, accessibility, and adaptive retrofits.
- ❖ 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.
- ❖ The 2025 Budget includes planned transfers from the General Fund to various funds, ensuring the continued support of essential city functions and initiatives. A total of \$2,000,000 will be allocated to the Capital Improvement Fund to finance infrastructure projects and long-term investments. The Equipment Replacement Fund will receive \$1,500,000, allowing for the timely renewal and maintenance of city equipment. Additionally, \$500,000 will be transferred to the Grants Fund, supporting program grant matches. The Heritage, Culture, and Arts Fund will receive \$1,100,000 to promote and sustain cultural and artistic activities within the city. Lastly, \$8,664,542 will be transferred to the TABOR Fund to comply with the voter's desires on how best to ensuring fiscal responsibility and adherence to statutory obligations regarding TABOR.
- ❖ 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 8 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**

	2022 Actual	2023 Actual	2024 Revised	2025 Budget
REVENUES				
Property Tax	\$ 13,923,475	\$ 13,682,458	\$ 15,538,297	\$ 16,496,524
General Sales & Use Tax	84,810,433	89,698,137	92,069,881	95,275,309
Other Sales & Use Tax	15,963,266	14,155,784	14,826,753	15,189,394
Other Taxes & Charges	7,768,262	7,219,750	6,860,224	7,066,031
Licenses & Permits	5,236,039	3,989,839	4,352,091	4,273,449
Intergovernmental Revenue	17,200,911	5,878,600	6,095,721	6,263,733
Charges for Services	14,171,146	13,464,550	13,134,457	13,406,317
Fines & Forfeits	974,839	619,253	658,638	700,826
Investment Income	(2,851,834)	7,547,518	7,655,553	6,977,035
All Other Revenues	168,583	562,997	600,806	822,581
Total Revenues	<u>\$ 157,365,120</u>	<u>\$ 156,818,885</u>	<u>\$ 161,792,421</u>	<u>\$ 166,471,199</u>
EXPENDITURES				
Mayor and City Council	\$ 569,986	\$ 583,615	\$ 692,252	\$ 707,708
Facilities & Infrastructure Maintenance	6,264,586	5,312,388	5,746,618	6,025,921
City Manager's Office	1,968,339	2,262,840	2,724,664	2,754,435
City Attorney's Office	1,805,404	2,118,736	2,992,484	3,192,344
City Clerk's Office	825,960	1,100,745	1,435,009	1,482,043
Community Resources	14,316,374	17,116,400	18,058,085	18,964,340
Finance	3,476,918	4,338,110	4,864,232	5,025,180
Human Resources	1,415,724	1,524,646	2,357,254	2,645,830
Information Technology	6,810,837	8,101,138	9,291,322	9,992,513
Municipal Court	3,908,778	4,495,779	5,274,695	5,517,207
Sustainability and Community Development	3,088,387	3,733,576	7,264,788	7,516,475
Police	54,436,246	58,095,172	61,156,599	64,096,271
Public Works	16,397,856	18,201,659	21,278,815	21,924,126
Non-Departmental	2,864,709	3,130,398	9,673,781	16,945,788
Total Expenditures	<u>\$ 118,150,105</u>	<u>\$ 130,115,201</u>	<u>\$ 152,810,598</u>	<u>\$ 166,790,179</u>
OTHER FINANCING SOURCES (USES)				
Sale of City Assets		-	-	-
Operating Transfers In	4,979,000	-	-	1,203,731
Operating Transfers Out	(32,594,301)	(20,849,746)	(33,489,728)	(23,764,542)
Total Other Financing Sources (Uses)	<u>(27,615,301)</u>	<u>(20,849,746)</u>	<u>(33,489,728)</u>	<u>(22,560,811)</u>
Excess (Deficiency) of Financial Sources over Financial Uses	11,599,714	5,853,938	(24,507,905)	(22,879,792)
FUND BALANCES/NET POSITION,				
General Fund	<u>\$ 65,089,573</u>	<u>\$ 76,689,287</u>	<u>\$ 82,543,225</u>	<u>\$ 58,035,321</u>
FUND BALANCES/NET POSITION,				
END OF YEAR	<u>\$ 76,689,287</u>	<u>\$ 82,543,225</u>	<u>\$ 58,035,321</u>	<u>\$ 35,155,529</u>

**GENERAL FUND (continued)**

	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
REVENUES				
Property Tax	\$ 18,231,284	\$ 18,231,284	\$ 20,154,471	\$ 20,154,471
General Sales & Use Tax	98,133,569	101,077,575	104,109,903	107,233,200
Other Sales & Use Tax	17,236,614	17,160,689	17,721,698	18,039,172
Other Taxes & Charges	7,278,012	7,496,352	7,721,243	7,892,666
Licenses & Permits	5,154,872	5,306,407	5,462,485	5,465,713
Intergovernmental Revenue	6,443,481	6,628,620	6,819,314	6,819,314
Charges for Services	13,740,065	13,789,464	13,949,631	13,954,371
Fines & Forfeits	719,651	739,025	758,967	779,025
Investment Income	6,167,501	6,074,075	5,982,319	5,892,200
All Other Revenues	830,062	837,721	840,584	840,584
Total Revenues	<u>\$ 173,935,111</u>	<u>\$ 177,341,212</u>	<u>\$ 183,520,615</u>	<u>\$ 187,070,716</u>
EXPENDITURES				
Mayor and City Council	\$ 718,394	\$ 737,032	\$ 755,891	\$ 775,841
Facilities & Infrastructure				
Maintenance	6,117,897	6,028,451	6,148,384	6,273,694
City Manager's Office	2,826,957	2,909,585	3,035,739	3,085,660
City Attorney's Office	3,298,583	3,420,028	3,546,494	3,678,093
City Clerk's Office	1,525,082	1,576,244	1,629,725	1,685,132
Community Resources	19,190,948	19,621,460	20,051,904	20,513,788
Finance	5,105,793	4,995,856	5,166,659	5,346,376
Human Resources	2,720,584	2,813,206	2,908,901	3,009,047
Information Technology	10,388,546	10,680,599	10,930,049	11,245,408
Municipal Court	5,639,470	5,842,726	6,059,614	6,285,271
Sustainability and Community				
Development	6,285,646	6,319,673	6,445,676	6,645,743
Police	66,014,236	68,495,806	71,080,863	73,782,526
Public Works	25,744,848	22,263,065	22,747,958	23,264,631
Non-Departmental	14,850,640	14,006,228	13,082,435	4,129,242
Total Expenditures	<u>\$ 170,427,623</u>	<u>\$ 169,709,959</u>	<u>\$ 173,590,292</u>	<u>\$ 169,720,452</u>
OTHER FINANCING SOURCES (USES)				
Capital Lease	-	-	-	-
Operating Transfers In	1,203,731	1,203,731	1,203,731	1,203,731
Operating Transfers Out	(13,989,669)	(12,387,618)	(11,544,703)	(11,544,703)
Total Other Financing Sources (Uses)	<u>(12,785,938)</u>	<u>(11,183,887)</u>	<u>(10,340,972)</u>	<u>(10,340,972)</u>
Excess (Deficiency) of Financial Sources over Financial Uses	(9,278,450)	(3,552,634)	(410,649)	7,009,291
FUND BALANCES/NET POSITION,	<u>\$ 35,155,529</u>	<u>\$ 25,877,079</u>	<u>\$ 22,324,445</u>	<u>\$ 21,913,796</u>
FUND BALANCES/NET POSITION, END OF YEAR	<u>\$ 25,877,079</u>	<u>\$ 22,324,445</u>	<u>\$ 21,913,796</u>	<u>\$ 28,923,088</u>

**SPECIAL REVENUE FUNDS**

	2022 Actual	2023 Actuals	2024 Revised	2025 Budget
REVENUES				
Other Taxes & Charges	\$ 1,974,364	\$ 2,501,000	\$ 2,077,634	\$ 2,147,557
Intergovernmental Revenue	22,774,805	21,462,705	62,181,407	25,497,403
Charges for Services	1,779,279	1,819,451	2,001,361	2,033,804
Investment Income	386,476	1,021,767	513,500	425,350
All Other Revenues	15,349	33,513	12,480	12,480
Total Revenues	\$ 26,930,273	\$ 26,838,437	\$ 66,786,382	\$ 30,116,594
EXPENDITURES				
Facilities & Infrastructure Maintenance	\$ 203,312	\$ 329,826	\$ 333,492	\$ 340,494
Community Resources	21,910,485	18,427,300	36,477,790	19,157,143
Finance	817,393	902,066	2,872,646	13,037,670
Municipal Court	71,534	116,404	-	-
Sustainability and Community Development	2,665,982	3,042,399	31,611,998	2,360,884
Police	4,317,589	4,816,748	6,825,160	4,905,387
Public Works	3,095,614	3,922,362	25,722,375	6,861,201
Non-Departmental	36,741	(3,142)	640,000	600,000
Total Expenditures	\$ 33,118,650	\$ 31,553,963	\$ 104,483,461	\$ 47,262,779
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	14,510,636	15,449,746	9,917,701	10,264,542
Operating Transfers Out	(1,787,504)	-	-	-
Total Other Financing Sources (Uses)	12,723,132	15,449,746	9,917,701	10,264,542
Excess (Deficiency) of Financial Sources over Financial Uses	6,534,755	10,734,220	(27,779,378)	(6,881,643)
FUND BALANCES/NET POSITION, BEGINNING OF YEAR				
	\$ 50,396,136	\$ 56,930,891	\$ 67,665,111	\$ 39,885,732
FUND BALANCES/NET POSITION, END OF YEAR				
	\$ 56,930,891	\$ 67,665,111	\$ 39,885,732	\$ 33,004,089

**SPECIAL REVENUE FUNDS (Continued)**

	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
REVENUES				
Other Taxes & Charges	\$ 2,219,857	\$ 2,290,263	\$ 2,362,992	\$ 2,362,992
Intergovernmental Revenue	20,346,157	20,504,332	19,788,454	19,961,954
Charges for Services	2,119,622	2,207,586	2,310,036	2,447,134
Investment Income	379,250	379,350	386,250	394,250
All Other Revenues	12,480	12,480	12,480	12,480
Total Revenues	\$ 25,077,366	\$ 25,394,011	\$ 24,860,212	\$ 25,178,810
EXPENDITURES				
Facilities & Infrastructure Maintenance	\$ 347,539	\$ 357,184	\$ 367,198	\$ 377,462
Community Resources	17,887,974	16,900,925	17,196,320	17,581,231
Finance	3,181,545	3,220,391	3,260,844	3,003,004
Municipal Court	-	-	-	-
Sustainability and Community Development	2,179,482	2,197,043	1,015,330	1,034,469
Police	4,563,002	4,650,178	4,718,030	4,788,135
Public Works	1,629,184	1,654,583	1,680,849	1,708,144
Non-Departmental	600,000	600,000	600,000	600,000
Total Expenditures	\$ 30,388,727	\$ 29,580,305	\$ 28,838,570	\$ 29,092,445
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	10,489,669	10,387,618	9,544,703	9,544,703
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	10,489,669	10,387,618	9,544,703	9,544,703
Excess (Deficiency) of Financial Sources over Financial Uses	5,178,308	6,201,324	5,566,345	5,631,068
FUND BALANCES/NET POSITION, BEGINNING OF YEAR	\$ 33,004,089	\$ 38,182,398	\$ 44,383,721	\$ 49,950,067
FUND BALANCES/NET POSITION, END OF YEAR	\$ 38,182,398	\$ 44,383,721	\$ 49,950,067	\$ 55,581,134



CAPITAL PROJECT FUNDS

	2022 Actual	2023 Actual	2024 Revised	2025 Budget
REVENUES				
General Sales & Use Tax	\$ 16,304,465	\$ 17,189,154	\$ 17,543,477	\$ 18,081,172
Other Sales & Use Tax	2,466,394	2,165,458	2,255,932	2,307,006
Intergovernmental Revenue	1,864,504	1,858,322	2,434,125	2,007,332
Charges for Services	2,399,641	2,094,587	3,635,000	2,985,000
Investment Income	251,567	641,817	423,000	393,750
All Other Revenues	-	24,413	200,000	200,000
Total Revenues	<u>\$ 23,286,571</u>	<u>\$ 23,973,752</u>	<u>\$ 26,491,534</u>	<u>\$ 25,974,260</u>
EXPENDITURES				
Facilities & Infrastructure Maintenance	\$ 2,188,183	\$ 4,037,438	\$ 5,996,549	\$ 1,859,600
City Manager's Office	60,683	30,964	100,000	100,000
Community Resources	63,619	87,088	100,000	100,000
Information Technology	3,944,467	2,667,858	3,246,533	2,250,000
Sustainability & Community Development	132,331	69,070	74,000	74,000
Public Works	17,589,862	18,707,258	49,214,046	33,422,300
Non-Departmental	1,691,514	2,279,860	(3,904,861)	(2,904,861)
Total Expenditures	<u>\$ 25,670,658</u>	<u>\$ 27,879,536</u>	<u>\$ 54,826,267</u>	<u>\$ 34,901,039</u>
OTHER FINANCING SOURCES (USES)				
Capital Lease				
Operating Transfers In	14,760,599	5,400,000	13,889,300	3,500,000
Operating Transfers Out	(567,381)	-	-	-
Sale of City Assets	287,547	15,073	-	-
Total Other Financing Sources (Uses)	<u>14,480,765</u>	<u>5,415,073</u>	<u>13,889,300</u>	<u>3,500,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	12,096,677	1,509,289	(14,445,433)	(5,426,779)
FUND BALANCES/NET POSITION, BEGINNING OF YEAR	<u>\$ 25,673,167</u>	<u>\$ 37,769,844</u>	<u>\$ 39,279,133</u>	<u>\$ 24,833,701</u>
FUND BALANCES/NET POSITION, END OF YEAR	<u>\$ 37,769,844</u>	<u>\$ 39,279,133</u>	<u>\$ 24,833,701</u>	<u>\$ 19,406,922</u>

**CAPITAL PROJECT FUNDS (continued)**

	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
REVENUES				
General Sales & Use Tax	\$ 18,637,595	\$ 19,213,401	\$ 19,809,266	\$ 20,425,886
Other Sales & Use Tax	2,713,584	2,669,000	2,758,927	2,823,529
Intergovernmental Revenue	2,067,552	2,129,579	2,193,466	2,193,466
Charges for Services	2,985,000	2,985,000	2,985,000	2,985,000
Investment Income	375,000	375,000	375,000	375,000
All Other Revenues	200,000	200,000	200,000	200,000
Total Revenues	<u>\$ 26,978,731</u>	<u>\$ 27,571,980</u>	<u>\$ 28,321,659</u>	<u>\$ 29,002,881</u>
EXPENDITURES				
Facilities & Infrastructure Maintenance	\$ 4,251,200	\$ 4,058,000	\$ 4,202,000	\$ 4,257,000
City Manager's Office	100,000	100,000	100,000	100,000
Community Resources	100,000	100,000	100,000	100,000
Information Technology	2,441,500	1,165,000	1,673,700	1,928,000
Sustainability & Community Development	75,000	75,000	75,000	75,000
Public Works	25,764,106	26,766,521	25,966,064	26,105,240
Non-Departmental	95,139	2,095,139	2,095,139	2,095,139
Total Expenditures	<u>\$ 32,826,945</u>	<u>\$ 34,359,660</u>	<u>\$ 34,211,903</u>	<u>\$ 34,660,379</u>
OTHER FINANCING SOURCES (USES)				
Capital Lease	-	-	-	-
Operating Transfers In	3,500,000	2,000,000	2,000,000	2,000,000
Operating Transfers Out	-	-	-	-
Sale of City Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>3,500,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>
Excess (Deficiency) of Financial Sources over Financial Uses	(2,348,214)	(4,787,680)	(3,890,244)	(3,657,498)
FUND BALANCES/NET POSITION,				
BEGINNING OF YEAR	<u>\$ 19,406,922</u>	<u>\$ 17,058,708</u>	<u>\$ 12,271,028</u>	<u>\$ 8,380,785</u>
FUND BALANCES/NET POSITION,				
END OF YEAR	<u>\$ 17,058,708</u>	<u>\$ 12,271,028</u>	<u>\$ 8,380,785</u>	<u>\$ 4,723,286</u>

**ENTERPRISE FUNDS**

	2022 Actual	2023 Actual	2024 Revised	2025 Budget
REVENUES				
Charges for Services	\$ 18,238,783	\$ 19,569,373	\$ 20,217,500	\$ 20,587,500
Investment Income	236,669	610,154	346,500	296,250
Licenses and Permits	1,025,928	183,780	275,000	275,000
All Other Revenues	<u>1,337,165</u>	<u>87</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 20,838,544</u>	<u>\$ 20,363,394</u>	<u>\$ 20,839,000</u>	<u>\$ 21,158,750</u>
EXPENDITURES				
Community Resources	\$ 5,783,547	\$ 6,473,470	\$ 6,965,452	\$ 10,480,628
Public Works	7,465,092	9,609,238	38,941,668	30,421,056
Non-Departmental	<u>2,264,485</u>	<u>3,916</u>	<u>1,080,207</u>	<u>1,080,207</u>
Total Expenditures	<u>\$ 15,513,125</u>	<u>\$ 16,086,624</u>	<u>\$ 46,987,328</u>	<u>\$ 41,981,892</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In		-	9,682,727	10,000,000
Operating Transfers Out	(4,500,000)	-		(1,203,731)
Sale of City Assets	<u>24,310</u>	<u>-</u>	<u>-</u>	
Total Other Financing Sources (Uses)	<u>(4,475,690)</u>	<u>-</u>	<u>9,682,727</u>	<u>8,796,269</u>
Excess (Deficiency) of Financial Sources over Financial Uses	2,292,938	4,276,769	(16,465,601)	(12,026,873)
Capital Additions	<u>\$ 1,443,208</u>			
FUND BALANCES/NET POSITION, BEGINNING OF YEAR	<u>\$ 58,233,243</u>	<u>\$ 60,526,181</u>	<u>\$ 64,802,950</u>	<u>\$ 48,337,349</u>
FUND BALANCES/NET POSITION, END OF YEAR	<u>\$ 60,526,181</u>	<u>\$ 64,802,950</u>	<u>\$ 48,337,349</u>	<u>\$ 36,310,477</u>

**ENTERPRISE FUNDS (continued)**

	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
REVENUES				
Charges for Services	\$ 21,124,875	\$ 21,255,775	\$ 21,340,209	\$ 21,340,209
Investment Income	273,750	273,750	273,750	273,750
Licenses and Permits	275,000	275,000	275,000	275,000
All Other Revenues	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Revenues	\$ 21,673,625	\$ 21,804,525	\$ 21,888,959	\$ 21,888,959
EXPENDITURES				
Community Resources	\$ 6,886,279	\$ 7,071,951	\$ 7,181,360	\$ 7,291,718
Public Works	14,703,099	15,300,538	16,026,287	16,649,402
Non-Departmental	1,080,207	1,080,207	1,080,207	1,080,207
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	\$ 22,669,585	\$ 23,452,697	\$ 24,287,854	\$ 25,021,327
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	(1,203,731)	(1,203,731)	(1,203,731)	(1,203,731)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Other Financing Sources (Uses)	(1,203,731)	(1,203,731)	(1,203,731)	(1,203,731)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Excess (Deficiency) of Financial Sources over Financial Uses	(2,199,691)	(2,851,903)	(3,602,626)	(4,336,099)
FUND BALANCES/NET POSITION, BEGINNING OF YEAR				
	<u>\$ 36,310,477</u>	<u>\$ 34,110,786</u>	<u>\$ 31,258,883</u>	<u>\$ 27,656,257</u>
FUND BALANCES/NET POSITION, END OF YEAR				
	<u><u>\$ 34,110,786</u></u>	<u><u>\$ 31,258,883</u></u>	<u><u>\$ 27,656,257</u></u>	<u><u>\$ 23,320,158</u></u>

**INTERNAL SERVICE FUNDS**

	2022 Actual	2023 Actual	2024 Revised	2025 Budget
REVENUES				
Charges for Services	\$ 14,553,652	\$ 15,638,588	\$ 16,742,628	\$ 18,184,929
Investment Income	232,600	539,251	339,000	285,000
All Other Revenues	<u>417,824</u>	<u>676,692</u>	<u>44,429</u>	<u>48,872</u>
Total Revenues	<u>\$ 15,204,076</u>	<u>\$ 16,854,530</u>	<u>\$ 17,126,057</u>	<u>\$ 18,518,801</u>
EXPENDITURES				
Human Resources	3,113,947	3,846,614	4,507,703	4,635,334
Non-Departmental	<u>\$ 12,143,357</u>	<u>\$ 13,475,321</u>	<u>\$ 16,266,278</u>	<u>\$ 16,953,647</u>
Total Expenditures	<u>\$ 15,257,304</u>	<u>\$ 17,321,935</u>	<u>\$ 20,773,981</u>	<u>\$ 21,588,981</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	6,200,000	3,200,000	2,200,000	2,200,000
Operating Transfers Out	<u>(1,200,000)</u>	<u>(3,200,000)</u>	<u>(2,200,000)</u>	<u>(2,200,000)</u>
Total Other Financing Sources (Uses)	<u>5,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Financial Sources over Financial Uses	4,946,772	(467,405)	(3,647,924)	(3,070,180)
FUND BALANCES/NET POSITION, BEGINNING OF YEAR	<u>\$ 20,890,129</u>	<u>\$ 25,836,901</u>	<u>\$ 25,369,496</u>	<u>\$ 21,721,572</u>
FUND BALANCES/NET POSITION, END OF YEAR	<u>\$ 25,836,901</u>	<u>\$ 25,369,496</u>	<u>\$ 21,721,572</u>	<u>\$ 18,651,393</u>

*The 2024 budget book will not match previous budget book due to removing budgeting for Duty, Death, and Disability and City Manager's Pension Trust fund from the Internal Service fund budgeting.

**INTERNAL SERVICE FUNDS (continued)**

	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
REVENUES				
Charges for Services	\$ 19,883,422	\$ 21,751,765	\$ 23,806,941	\$ 23,806,941
Investment Income	266,250	266,250	266,250	266,250
All Other Revenues	53,759	59,135	65,048	65,048
Total Revenues	\$ 20,203,431	\$ 22,077,149	\$ 24,138,239	\$ 24,138,239
EXPENDITURES				
Human Resources	5,232,704	5,682,934	5,868,109	6,412,982
Non-Departmental	\$ 17,681,598	\$ 18,453,788	\$ 19,272,489	\$ 19,279,111
Total Expenditures	\$ 22,914,302	\$ 24,136,722	\$ 25,140,598	\$ 25,692,093
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	3,200,000	3,200,000	3,600,000	4,200,000
Operating Transfers Out	(3,200,000)	(3,200,000)	(3,600,000)	(4,200,000)
Total Other Financing Sources (Uses)	-	-	-	-
Excess (Deficiency) of Financial Sources over Financial Uses	(2,710,871)	(2,059,573)	(1,002,359)	(1,553,854)
FUND BALANCES/NET POSITION, BEGINNING OF YEAR	\$ 18,651,393	\$ 15,940,522	\$ 13,880,949	\$ 12,878,590
FUND BALANCES/NET POSITION, END OF YEAR	\$ 15,940,522	\$ 13,880,949	\$ 12,878,590	\$ 11,324,736



ALL FUNDS SUMMARY

	2022 Actual	2023 Actual	2024 Revised	2025 Budget
REVENUES				
Property Tax	\$ 13,923,475	\$ 13,682,458	\$ 15,538,297	\$ 16,496,524
General Sales & Use Tax	101,114,898	106,887,291	109,613,358	113,356,481
Other Sales & Use Tax	18,429,660	16,321,242	17,082,685	17,496,400
Other Taxes & Charges	9,742,626	9,720,750	8,937,858	9,213,588
Licenses and Permits	6,261,967	4,173,619	4,627,091	4,548,449
Intergovernmental Revenue	41,840,220	29,199,627	70,711,253	33,768,468
Charges for Services	51,142,501	52,586,548	55,730,946	57,197,550
Fines & Forfeits	974,839	619,253	658,638	700,826
Investment Income	(1,744,523)	10,360,508	9,277,553	8,377,385
All Other Revenues	1,938,921	1,297,703	857,715	1,083,933
Total Revenues	\$ 243,624,584	\$ 244,848,998	\$ 293,035,394	\$ 262,239,604
EXPENDITURES				
Mayor and City Council	\$ 569,986	\$ 583,615	\$ 692,252	\$ 707,708
Facilities & Infrastructure Maintenance	8,656,081	9,679,651	12,076,659	8,226,015
City Manager's Office	2,029,022	2,293,804	2,824,663	2,854,435
City Attorney's Office	1,805,404	2,118,736	2,992,484	3,192,344
City Clerk's Office	825,960	1,100,745	1,435,009	1,482,043
Community Resources	42,074,025	42,104,258	61,601,328	48,702,112
Finance	4,294,311	5,240,176	7,736,878	18,062,850
Human Resources	4,529,670	5,371,261	6,864,957	7,281,164
Information Technology	10,755,304	10,768,996	12,537,855	12,242,513
Municipal Court	3,980,313	4,612,183	5,274,695	5,517,207
Sustainability & Community Development	5,886,700	6,845,045	38,950,786	9,951,358
Police	58,753,835	62,911,920	67,981,759	69,001,659
Public Works	44,548,424	50,440,518	135,156,904	92,628,684
Non-Departmental	19,000,806	18,886,353	23,755,405	32,674,781
Total Expenditures	\$ 207,709,842	\$ 222,957,259	\$ 379,881,634	\$ 312,524,870
OTHER FINANCING SOURCES (USES)				
Capital Lease	-	-	-	-
Operating Transfers In	40,450,235	24,049,746	35,689,728	27,168,273
Operating Transfers Out	(40,649,187)	(24,049,746)	(35,689,728)	(27,168,273)
Sale of City Assets	311,857	15,073		
Total Other Financing Sources (Uses)	112,906	15,073	-	-
Excess (Deficiency) of Financial Sources over Financial Uses	36,027,648	21,906,812	(86,846,240)	(50,285,266)
Capital Additions	\$ 1,443,208			
FUND BALANCES/NET POSITION, BEGINNING OF YEAR	\$ 220,282,248	\$ 257,753,104	\$ 279,659,916	\$ 192,813,675
FUND BALANCES/NET POSITION, END OF YEAR	\$ 257,753,104	\$ 279,659,916	\$ 192,813,675	\$ 142,528,410

**ALL FUNDS SUMMARY (continued)**

	2026	2027	2028	2029
	Budget	Forecast	Forecast	Forecast
REVENUES				
Property Tax	\$ 18,231,284	\$ 18,231,284	\$ 20,154,471	\$ 20,154,471
General Sales & Use Tax	116,771,164	120,290,976	123,919,169	127,659,086
Other Sales & Use Tax	19,950,198	19,829,689	20,480,625	20,862,701
Other Taxes & Charges	9,497,869	9,786,615	10,084,235	10,255,658
Licenses and Permits	5,429,872	5,581,407	5,737,485	5,740,713
Intergovernmental Revenue	28,857,190	29,262,531	28,801,234	28,974,734
Charges for Services	59,852,985	61,989,590	64,391,818	64,533,656
Fines & Forfeits	719,651	739,025	758,967	779,025
Investment Income	7,461,751	7,368,425	7,283,569	7,201,450
All Other Revenues	1,096,301	1,109,335	1,118,112	1,118,112
Total Revenues	\$ 267,868,264	\$ 274,188,877	\$ 282,729,684	\$ 287,279,605
EXPENDITURES				
Mayor and City Council	\$ 718,394	\$ 737,032	\$ 755,891	\$ 775,841
Facilities & Infrastructure Maintenance	10,716,636	10,443,636	10,717,582	10,908,156
City Manager's Office	2,926,957	3,009,584	3,135,739	3,185,660
City Attorney's Office	3,298,583	3,420,028	3,546,494	3,678,093
City Clerk's Office	1,525,082	1,576,244	1,629,725	1,685,132
Community Resources	44,065,201	43,694,336	44,529,583	45,486,737
Finance	8,287,339	8,216,247	8,427,503	8,349,380
Human Resources	7,953,288	8,496,141	8,777,010	9,422,029
Information Technology	12,830,046	11,845,599	12,603,749	13,173,408
Municipal Court	5,639,470	5,842,726	6,059,614	6,285,271
Sustainability & Community Development	8,540,128	8,591,716	7,536,006	7,755,211
Police	70,577,238	73,145,985	75,798,893	78,570,661
Public Works	67,841,236	65,984,707	66,421,158	67,727,418
Non-Departmental	34,307,585	36,235,362	36,130,270	27,183,699
Total Expenditures	\$ 279,227,182	\$ 281,239,343	\$ 286,069,216	\$ 284,186,697
OTHER FINANCING SOURCES (USES)				
Capital Lease	-	-	-	-
Operating Transfers In	18,393,400	16,791,349	16,348,434	16,948,434
Operating Transfers Out	(18,393,400)	(16,791,349)	(16,348,434)	(16,948,434)
Sale of City Assets	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Excess (Deficiency) of Financial Sources over Financial U:	(11,358,918)	(7,050,466)	(3,339,532)	3,092,908
FUND BALANCES/NET POSITION, BEGINNING OF YEAR	\$ 142,528,410	\$ 131,169,492	\$ 124,119,026	\$ 120,779,494
FUND BALANCES/NET POSITION, END OF YEAR	\$ 131,169,492	\$ 124,119,026	\$ 120,779,494	\$ 123,872,402



THIS PAGE INTENTIONALLY LEFT BLANK



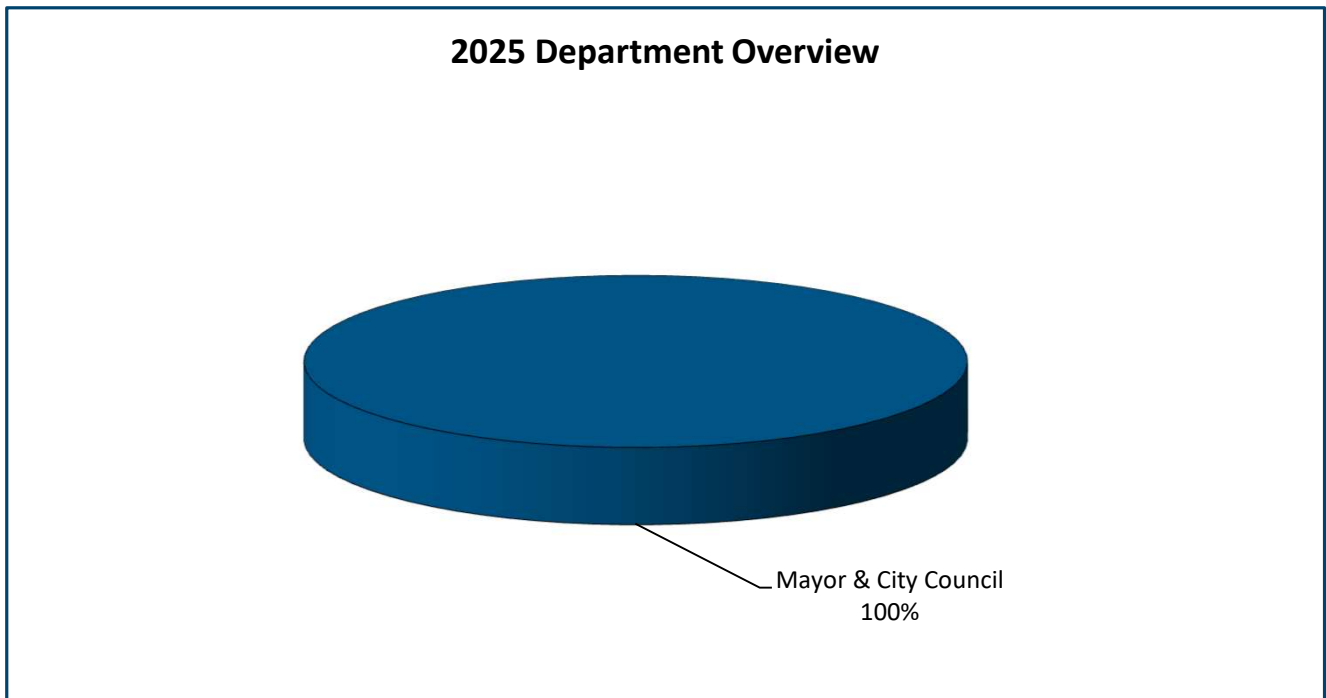
OPERATING SUMMARIES



THIS PAGE INTENTIONALLY LEFT BLANK



MAYOR AND CITY COUNCIL



	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Mayor & City Council	\$ 583,615	\$ 682,083	\$ 692,252	\$ 707,708
TOTAL:	\$ 583,615	\$ 682,083	\$ 692,252	\$ 707,708



MAYOR AND CITY COUNCIL

(303) 987-7040

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





Department: Mayor and City Council

Mission Statement: Quality lifestyle fostered by a transparent government.

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

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

Mission Statement

Lakewood: Quality Lifestyle Fostered by a Transparent Government

City Council's Commitment to Citizens

The Lakewood City Council will:

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



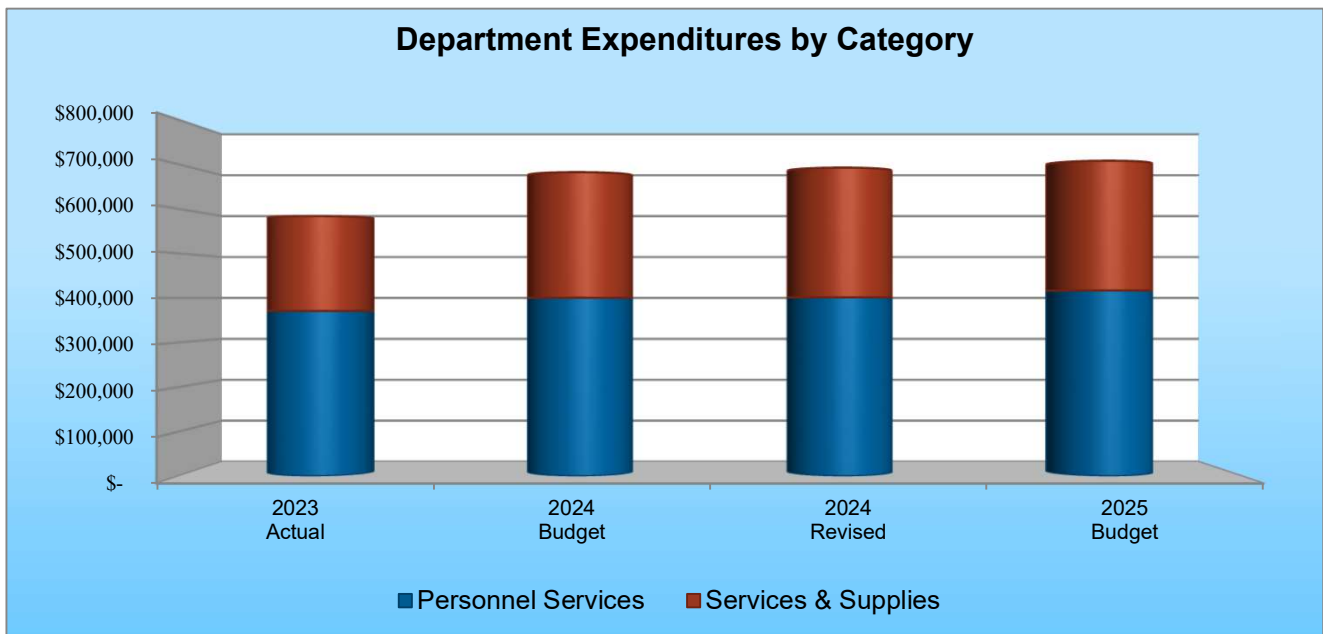
Core Community Values

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



Department Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 370,765	\$ 400,460	\$ 401,169	\$ 416,625
Services & Supplies	212,850	281,623	291,083	291,083
TOTAL:	\$ 583,615	\$ 682,083	\$ 692,252	\$ 707,708





Department Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 583,615	\$ 682,083	\$ 692,252	\$ 707,708
TOTAL:	\$ 583,615	\$ 682,083	\$ 692,252	\$ 707,708

Full-Time Positions

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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Full-Time FTE	11.00	11.00	11.00	11.00
Part-Time FTE	0.00	0.00	0.00	0.00
Variable FTE	0.00	0.00	0.00	0.00
TOTAL:	11.00	11.00	11.00	11.00

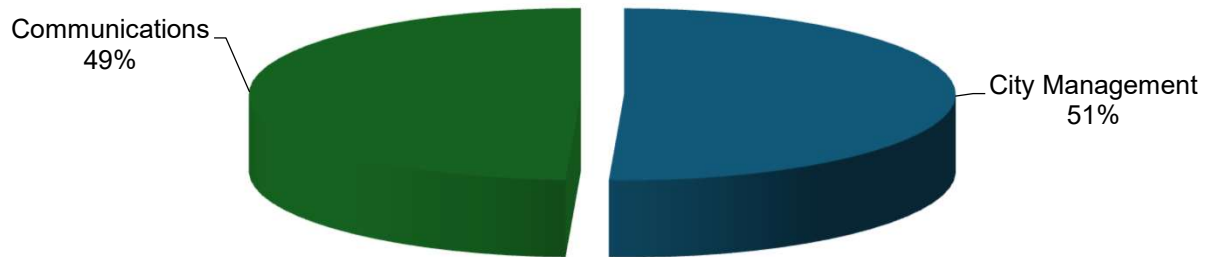


THIS PAGE INTENTIONALLY LEFT BLANK



CITY MANAGER'S OFFICE

2025 Department Overview



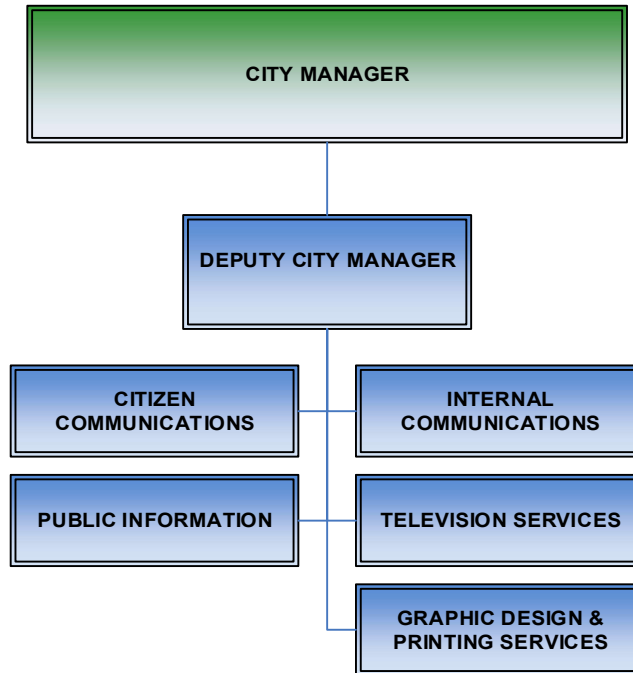
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
City Management	\$ 1,189,539	\$ 1,563,520	\$ 1,445,232	\$ 1,448,294
Communications	1,104,264	1,506,835	1,379,432	1,406,141
TOTAL:	\$ 2,293,804	\$ 3,070,355	\$ 2,824,663	\$ 2,854,435



CITY MANAGER'S OFFICE

(303) 987-7050

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





Department: City Manager's Office

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

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

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

❖ **SAFE COMMUNITY**

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

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

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

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

❖ **OPEN AND HONEST COMMUNICATION**

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

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

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

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

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

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

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

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

❖ **FISCAL RESPONSIBILITY**

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



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

❖ EDUCATION AND INFORMATION

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

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

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

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

❖ QUALITY TRANSPORTATION OPTIONS

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

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

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

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

❖ 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**

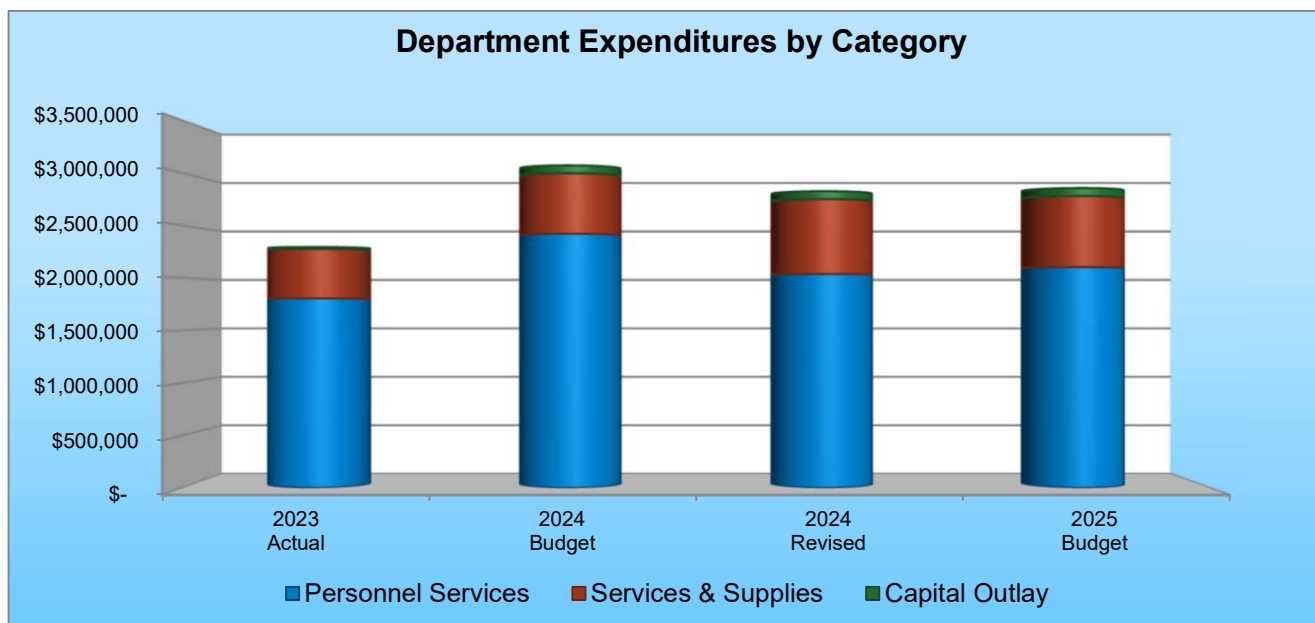
Activity: State and federal legislation is monitored to determine impacts on the Lakewood community.

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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 1,803,640	\$ 2,420,089	\$ 2,036,752	\$ 2,102,758
Services & Supplies	471,691	575,266	712,911	676,677
Capital Outlay	18,472	75,000	75,000	75,000
TOTAL:	\$ 2,293,804	\$ 3,070,355	\$ 2,824,663	\$ 2,854,435



**Department Expenditures By Fund**

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 2,262,840	\$ 2,970,355	\$ 2,724,664	\$ 2,754,435
Equipment Replacement Fund	30,964	100,000	100,000	100,000
TOTAL:	\$ 2,293,804	\$ 3,070,355	\$ 2,824,663	\$ 2,854,435

Full-Time Positions

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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Full-Time FTE	16.75	16.75	11.00	11.00
Part-Time FTE	0.00	0.00	0.00	0.00
Variable FTE	2.03	2.03	1.55	1.55
TOTAL:	18.78	18.78	12.55	12.55

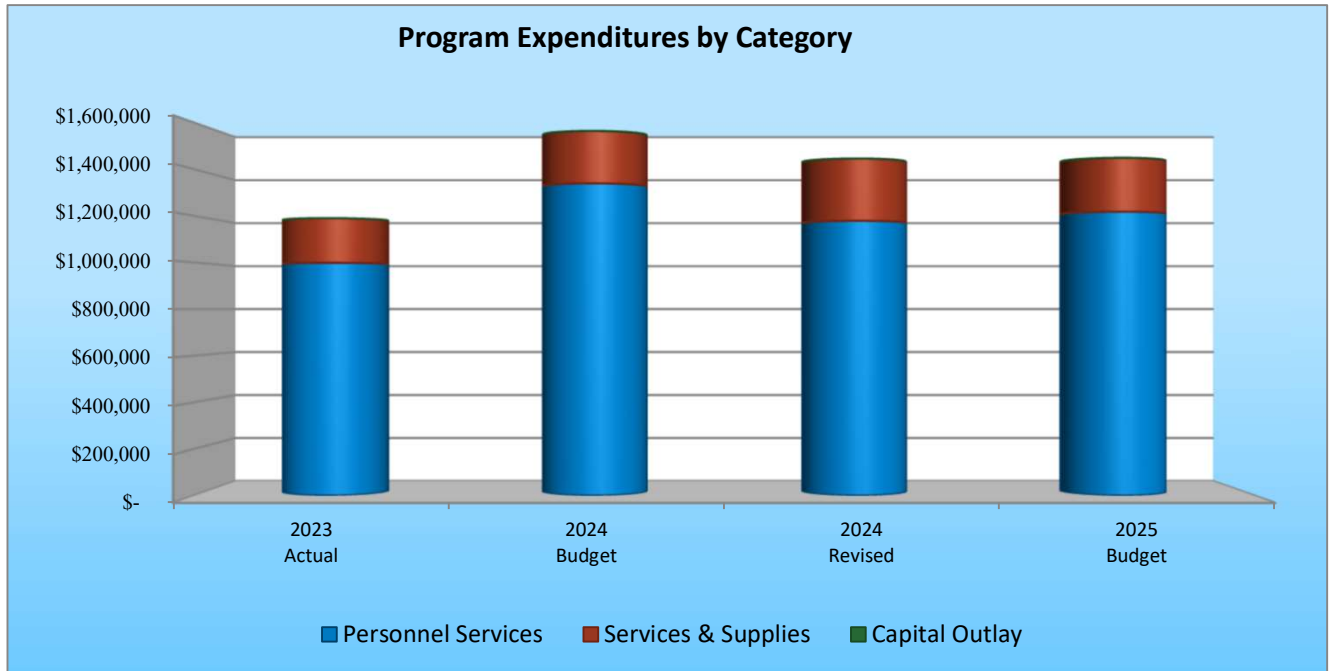


Program: City Management
Department: City Manager's Office
Division: City Management

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

Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 998,288	\$ 1,338,902	\$ 1,178,154	\$ 1,217,450
Services & Supplies	191,252	224,618	267,078	230,844
TOTAL:	\$ 1,189,539	\$ 1,563,520	\$ 1,445,232	\$ 1,448,294



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 1,189,539	\$ 1,563,520	\$ 1,445,232	\$ 1,448,294
TOTAL:	\$ 1,189,539	\$ 1,563,520	\$ 1,445,232	\$ 1,448,294

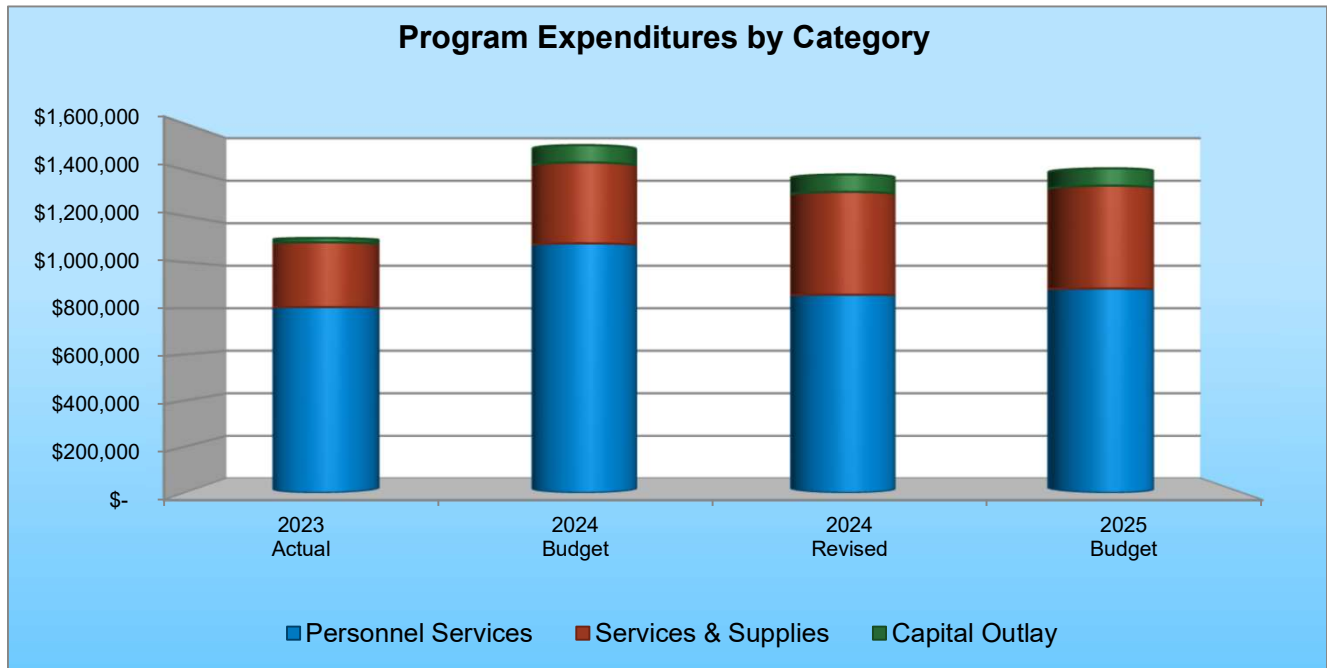


Program: Communications
Department: City Manager's Office
Division: Communications

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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 805,353	\$ 1,081,187	\$ 858,599	\$ 885,308
Services & Supplies	280,440	350,648	445,833	445,833
Capital Outlay	18,472	75,000	75,000	75,000
TOTAL:	\$ 1,104,264	\$ 1,506,835	\$ 1,379,432	\$ 1,406,141

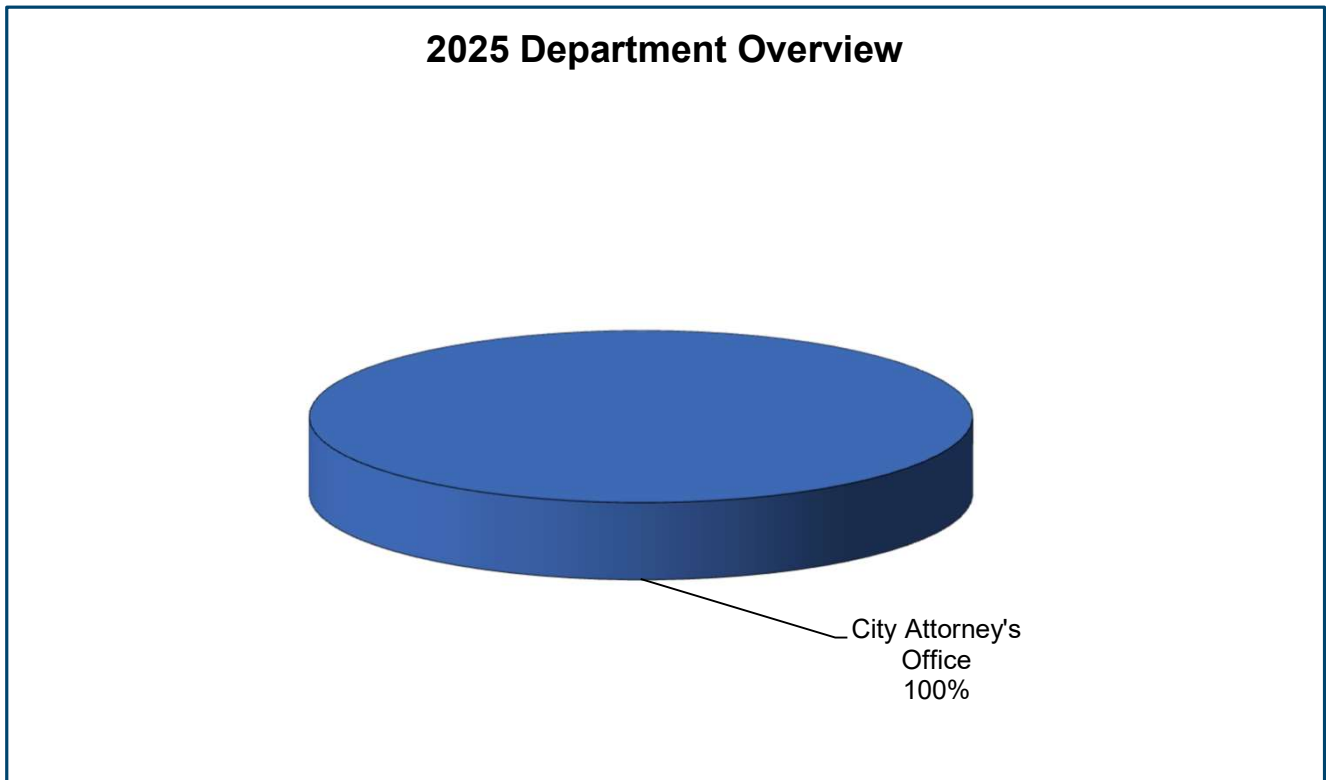


Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 1,073,301	\$ 1,406,835	\$ 1,279,432	\$ 1,306,141
Equipment Replacement Fund	30,964	100,000	100,000	100,000
TOTAL:	\$ 1,104,264	\$ 1,506,835	\$ 1,379,432	\$ 1,406,141



CITY ATTORNEY'S OFFICE



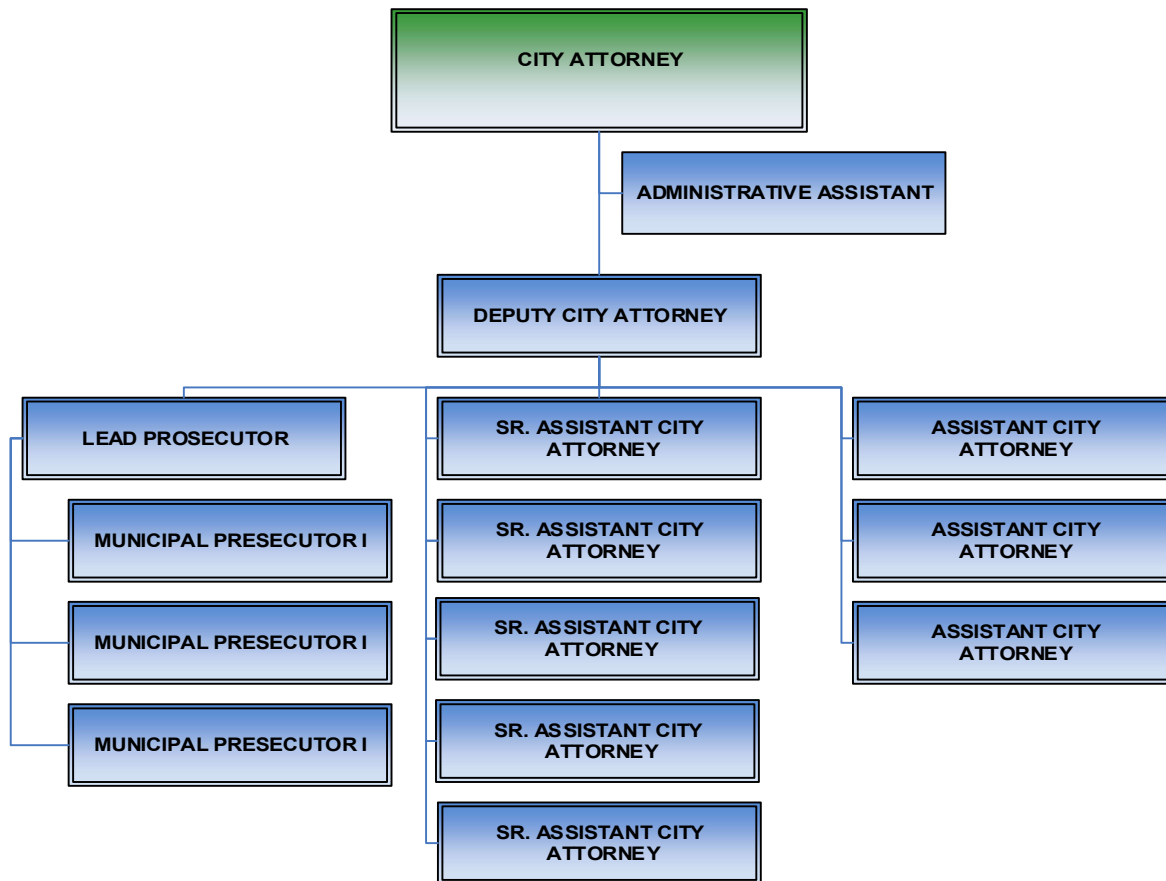
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
City Attorney's Office	\$ 2,118,736	\$ 2,384,294	\$ 2,992,484	\$ 3,192,344
TOTAL:	\$ 2,118,736	\$ 2,384,294	\$ 2,992,484	\$ 3,192,344



CITY ATTORNEY'S OFFICE

(303) 987-7450

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





Department: City Attorney's Office

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

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

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

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

❖ **SAFE COMMUNITY**

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

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

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

❖ **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.

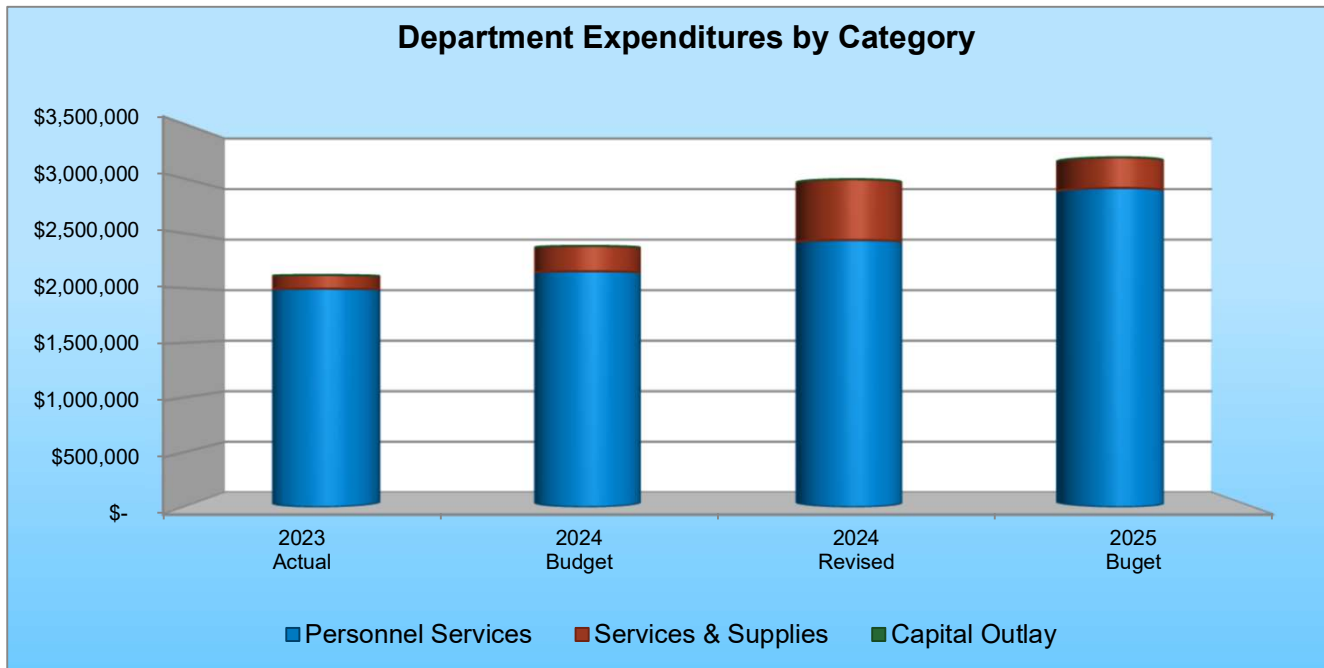
Expectation: The CAO will develop strong lines of communications throughout the City organization so as to be aware of the legal needs of the organization and to effectively meet those needs.

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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 1,993,807	\$ 2,152,461	\$ 2,437,452	\$ 2,912,812
Services & Supplies	124,929	231,833	555,032	279,532
Capital Outlay	-	-	-	-
TOTAL:	\$ 2,118,736	\$ 2,384,294	\$ 2,992,484	\$ 3,192,344



Department Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 2,118,736	\$ 2,384,294	\$ 2,992,484	\$ 3,192,344
TOTAL:	\$ 2,118,736	\$ 2,384,294	\$ 2,992,484	\$ 3,192,344

Full-Time Positions

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

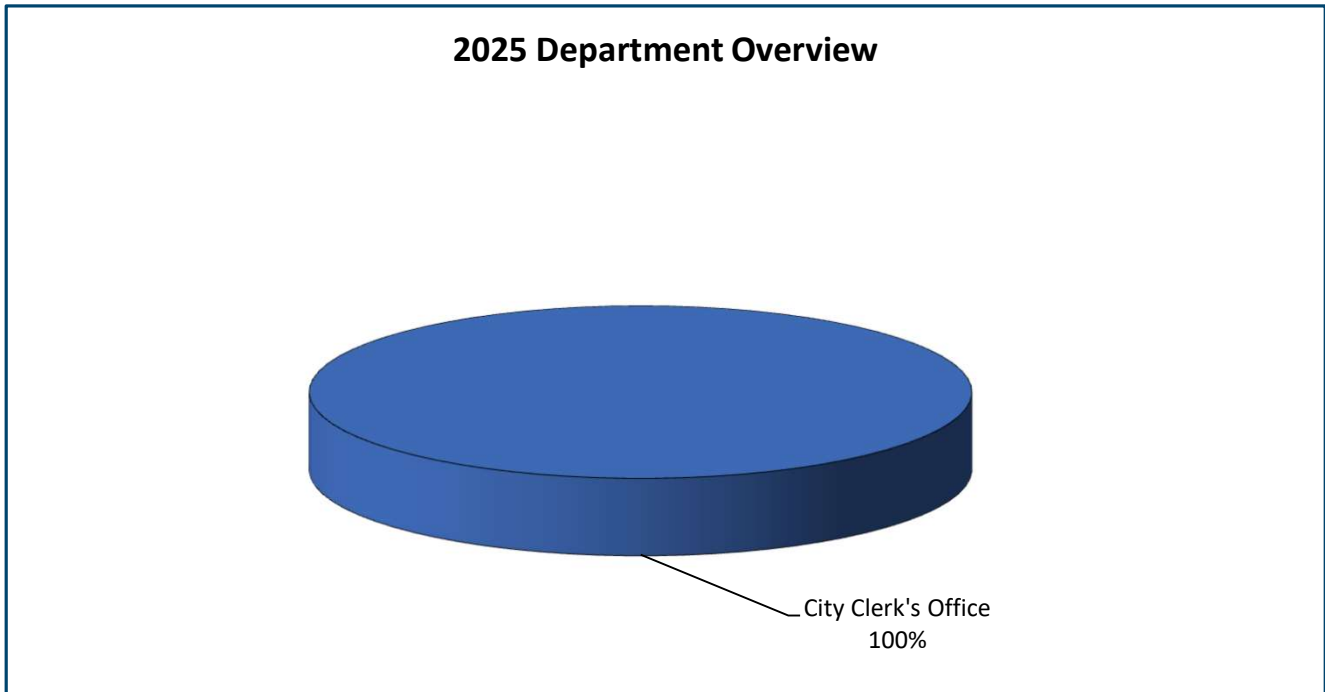
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Full-Time FTE	12.00	12.00	14.00	15.00
Part-Time FTE	0.00	0.00	0.00	0.00
Variable FTE	0.00	0.50	0.25	0.25
TOTAL:	12.00	12.50	14.25	15.25



THIS PAGE INTENTIONALLY LEFT BLANK



CITY CLERK'S OFFICE



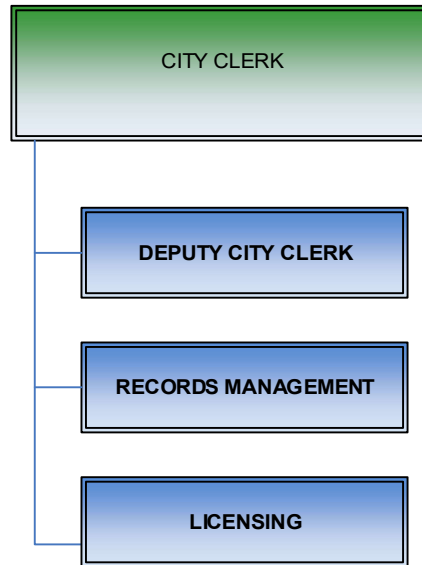
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
City Clerk's Office	\$ 1,100,745	\$ 1,395,721	\$ 1,433,144	\$ 1,476,057
TOTAL:	\$ 1,100,745	\$ 1,395,721	\$ 1,433,144	\$ 1,476,057



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. In 2023, there were 10 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: 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, oversized 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: Liquor and tobacco establishments are inspected every year, resulting in over 400 inspections where business owners and employees are educated about responsible service. In addition, several motels are inspected annual as well as two adult businesses.



All other licensing and permitting activities are monitored for compliance with local ordinances and overseen by their respective authority (hearing officer) for matters that require an administrative hearing. For example, an average of 10 new liquor licenses and a couple show-cause hearings are conducted before the Liquor Authority each year.

❖ **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.

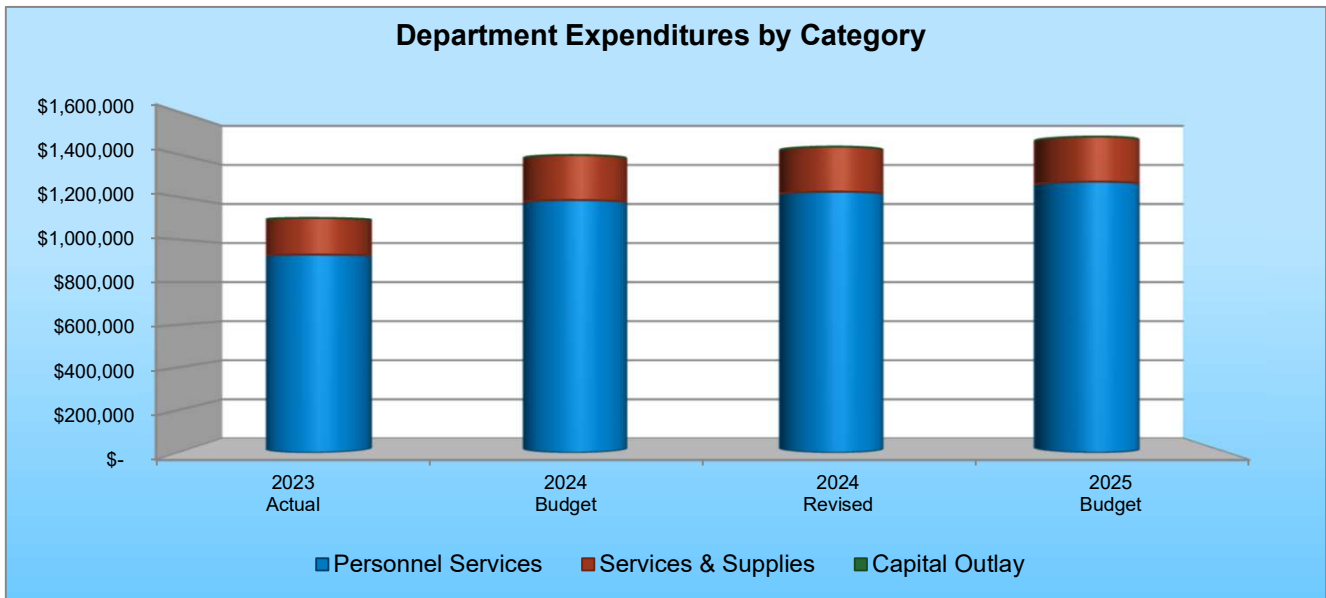
Expectation: Paper records are destroyed through a secure system and kept from the landfill.

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



Department Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 928,680	\$ 1,184,449	\$ 1,223,737	\$ 1,270,771
Services & Supplies	172,065	211,272	211,272	211,272
Capital Outlay	-	-	-	-
TOTAL:	\$ 1,100,745	\$ 1,395,721	\$ 1,435,009	\$ 1,482,043



Department Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 1,100,745	\$ 1,395,721	\$ 1,435,009	\$ 1,482,043
TOTAL:	\$ 1,100,745	\$ 1,395,721	\$ 1,435,009	\$ 1,482,043

Full-Time Positions

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

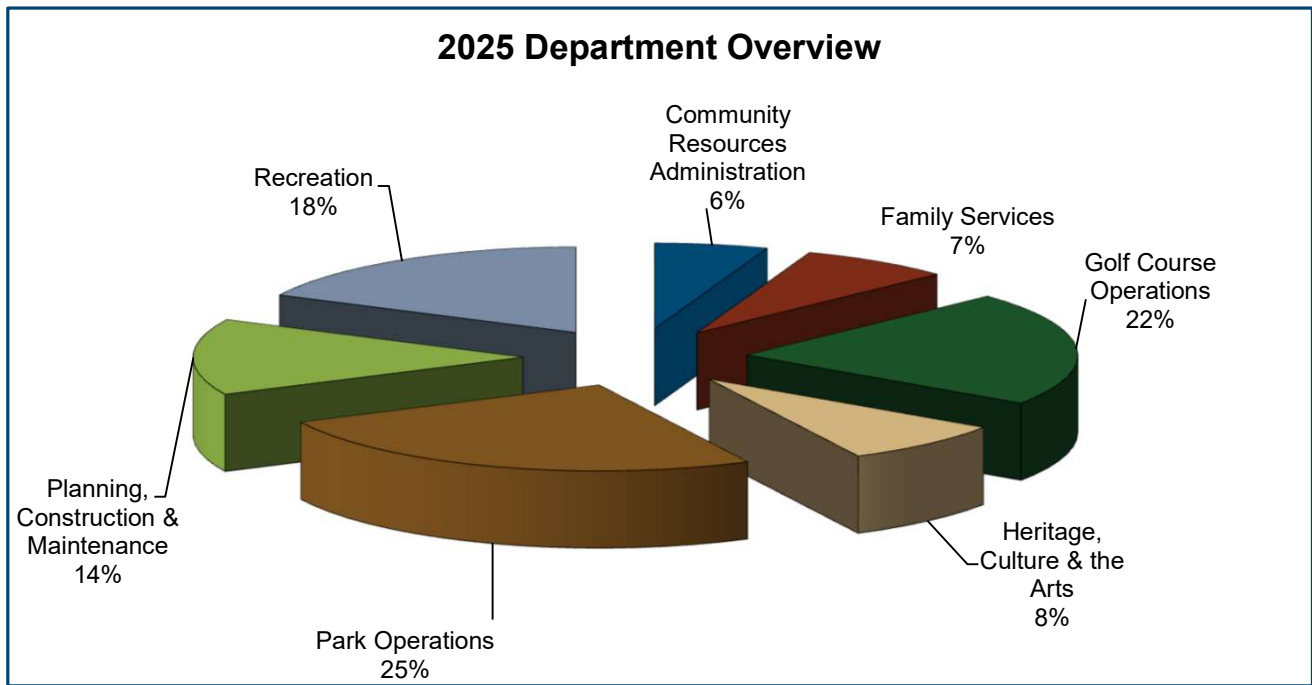
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Full-Time FTE	9.00	10.00	10.00	10.00
Part-Time FTE	0.87	0.87	0.00	0.00
Variable FTE	0.83	0.82	1.20	1.20
TOTAL:	10.70	11.69	11.20	11.20



THIS PAGE INTENTIONALLY LEFT BLANK



COMMUNITY RESOURCES



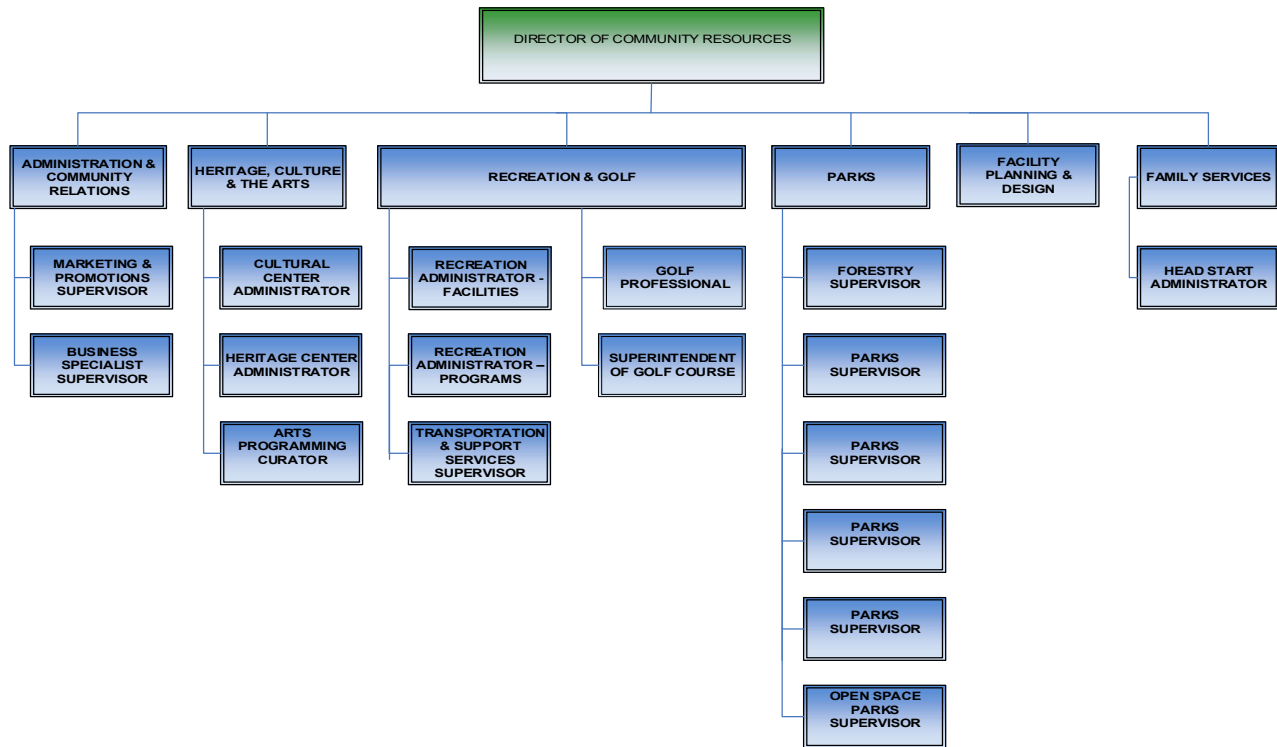
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Community Resources Administration	\$ 2,127,510	\$ 2,094,585	\$ 2,210,779	\$ 2,702,962
Family Services	3,461,026	3,321,916	3,477,001	3,612,247
Golf Course Operations	6,473,470	7,158,327	6,965,452	10,480,628
Heritage, Culture & the Arts	3,524,857	3,784,326	3,929,530	3,944,720
Park Operations	10,564,987	11,661,185	12,537,596	12,317,323
Planning, Construction & Maintenance	7,861,648	15,971,824	23,803,605	6,989,857
Recreation	8,090,760	8,247,771	8,677,364	8,654,374
TOTAL:	\$ 42,104,258	\$ 52,239,934	\$ 61,601,328	\$ 48,702,112



COMMUNITY RESOURCES

(303) 987-7800

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





Department: Community Resources

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

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

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

❖ **FISCAL RESPONSIBILITY**

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

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

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

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

❖ **EDUCATION AND INFORMATION**

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

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

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

Result-Benefit: The community is informed and participating in arts, parks, and recreation opportunities. In 2023, BRAVO magazines were mailed to nearly 100,000 homes, plus an additional 6,000 distributed from facilities. Over 8,000 printed guides were distributed in support of programs, classes and camps. An additional 68,637 online readers accessed publications created by the Community Services team.

E-newsletters reached 91,718 subscribers and 47,150 followed content on Facebook and Instagram. Social media channels reached an average of 182,958 views each month.

The city develops collateral and messaging that is inclusive and welcoming to all ages and abilities.



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

❖ QUALITY LIVING ENVIRONMENT

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

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

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

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

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

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

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

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

❖ PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE

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

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

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

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

❖ COMMUNITY SUSTAINABILITY

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

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



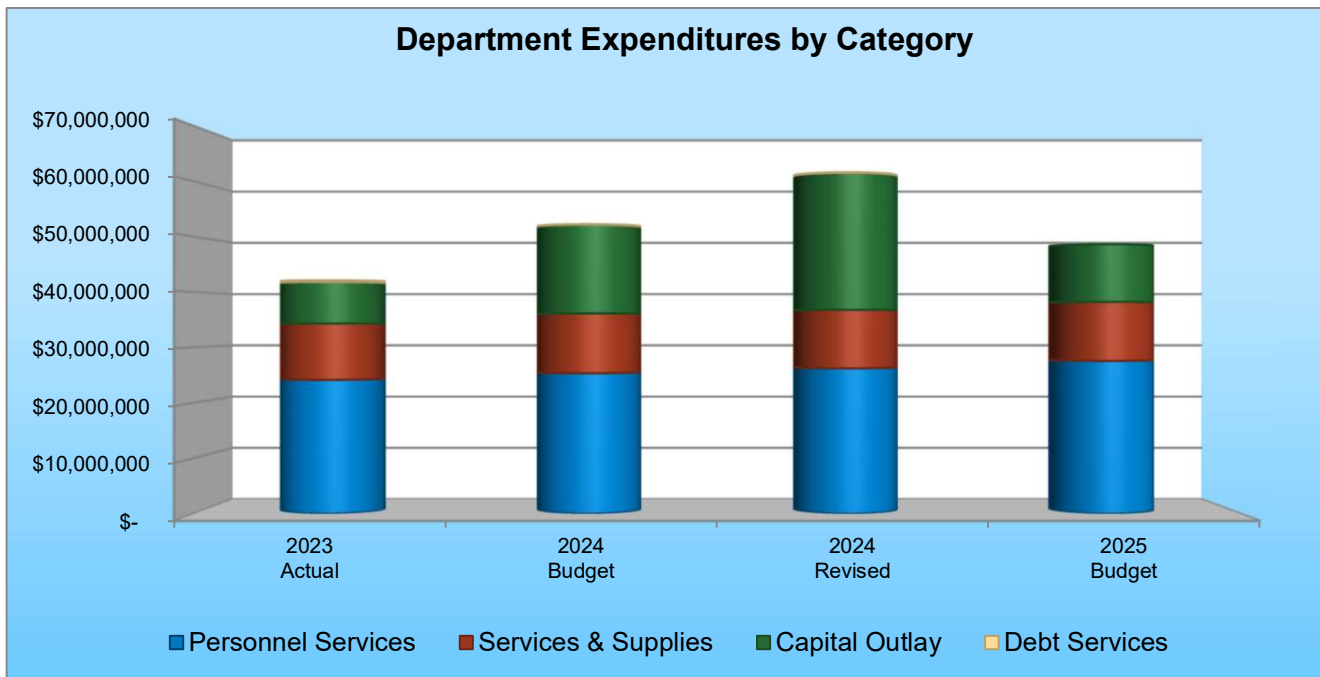
Core Values / Goals / Activities / Expectation / Result-Benefit (continued)

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

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

Department Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 24,135,152	\$ 25,330,140	\$ 26,225,394	\$ 27,562,973
Services & Supplies	10,176,100	10,802,364	10,547,846	10,648,472
Capital Outlay	7,491,607	16,010,680	24,731,338	10,393,917
Debt Services	301,399	96,750	96,750	96,750
TOTAL:	\$ 42,104,258	\$ 52,239,934	\$ 61,601,328	\$ 48,702,112





Department Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 17,116,400	\$ 17,857,505	\$ 18,058,085	\$ 18,964,340
Conservation Trust Fund	1,513,475	3,445,000	3,045,000	2,045,000
Equipment Replacement Fund	87,088	100,000	100,000	100,000
Grants Fund	2,121,283	2,010,839	2,572,126	2,431,121
Heritage, Culture & Arts Fund	3,524,857	3,784,326	3,929,530	3,944,720
Tabor Fund	1,607,486	5,530,000	11,648,284	1,083,000
Capital Improvement Fund	-	-	-	-
Open Space Fund	9,660,199	12,353,937	15,282,849	9,653,302
Golf Course Enterprise Fund	6,473,470	7,158,327	6,965,452	10,480,628
TOTAL:	\$ 42,104,258	\$ 52,239,934	\$ 61,601,328	\$ 48,702,112

Full-Time Positions

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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Full-Time FTE	191.00	194.00	170.00	173.00
Part-Time FTE	17.00	17.00	17.00	17.00
Variable FTE	171.67	175.10	161.28	161.28
TOTAL:	379.67	386.10	348.28	351.28

ACCOMPLISHMENTS

- ◆ Acquired 76.5-acres of parkland in 2023 to increase access to parks in Lakewood thanks to funding available through the city's TABOR and Open Space funds. 192 acres have been acquired since 2018.
- ◆ Began implementation of the 2023 Adopted Imagine Tomorrow! master plan to chart the course for the next 10 years of arts, parks and recreation in Lakewood. Of the 168 action items, 65% are complete or underway.
- ◆ Completed building assessments of city facilities to understand lifecycle replacement needs in order to proactively maintain in the future and consider opportunities for efficiencies.
- ◆ Completed the Bear Creek Lake Park master plan following a 14-month planning effort. The outcomes will define capital improvement needs, funding and operational alternatives for the next decade. 2,000 survey responses were received and 4,700 people engaged with the planning effort.
- ◆ The city is working on the Public Art Plan, hosting community conversations and asking for input and feedback to help shape the future of public art in Lakewood. The Connect. Discover. Create. Lakewood Public Art Plan will include a vision, goals, and best practices for the future of public art. 1,700 people have engaged with the planning effort.
- ◆ Several exciting capital projects were completed enhancing the arts, parks, and recreation system including but not limited to: Jefferson Green Park improvements; James E Harrison park improvements; Carmody Pickleball Courts; Fox Hollow irrigation replacement; Bear Creek Trail and parallel trail; opened the new Peak View Park; Heritage Lakewood Belmar Park Caterpillar tractor rehabilitation; and several park site planning efforts for future projects.



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

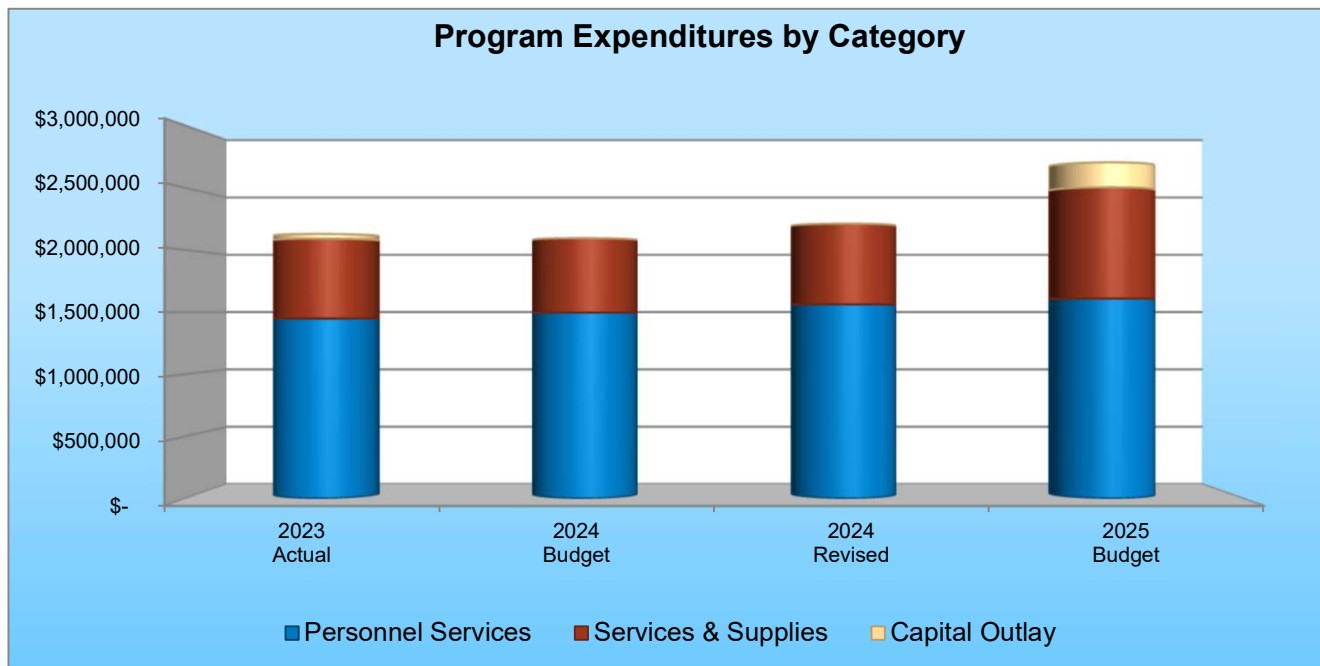
Purpose: The Administration and Community Relations Division provides management and direction to the Department of Community Resources (CR) for the effective implementation of City Council policy and department priorities. CR Administration provides oversight, budgetary and administrative support to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



New Cottage Park Playground

Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 1,447,974	\$ 1,496,194	\$ 1,561,251	\$ 1,608,402
Services & Supplies	642,537	598,391	649,528	894,560
Capital Outlay	36,999	-	-	200,000
TOTAL:	\$ 2,127,510	\$ 2,094,585	\$ 2,210,779	\$ 2,702,962



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 2,127,510	\$ 2,094,585	\$ 2,210,779	\$ 2,702,962
TOTAL:	\$ 2,127,510	\$ 2,094,585	\$ 2,210,779	\$ 2,702,962



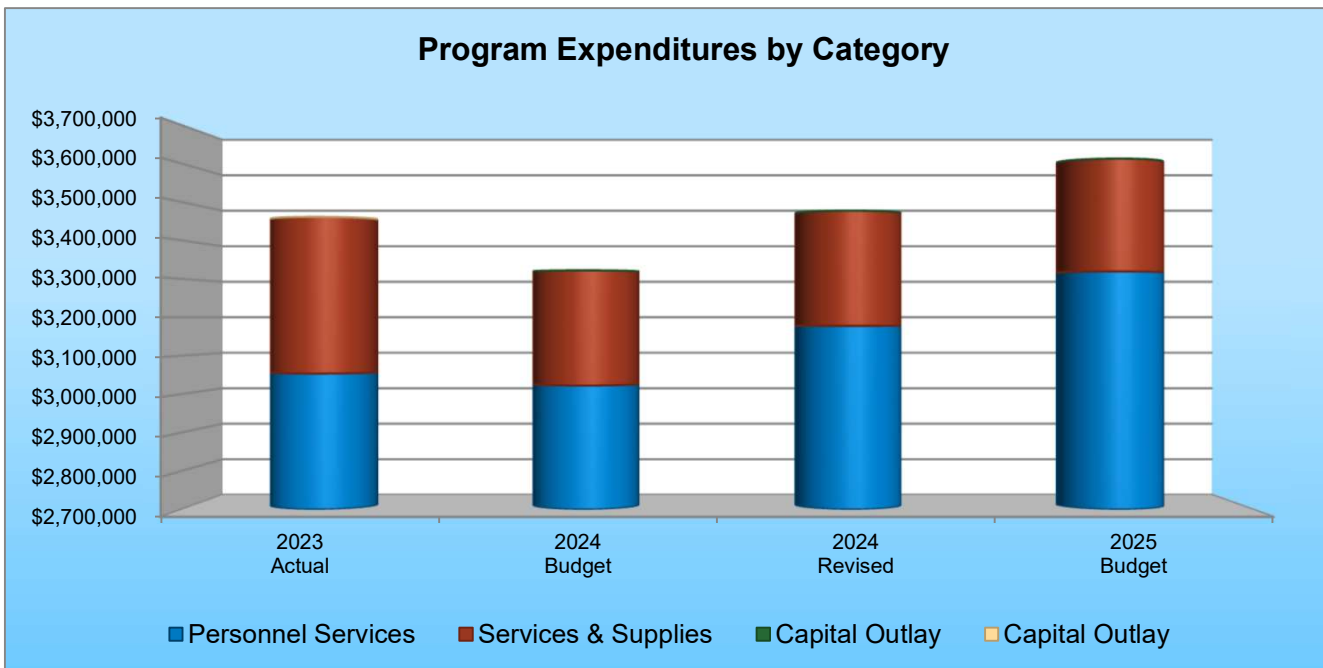
Program: Family Services
Department: Community Resources
Division: Family Services

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



Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 3,053,471	\$ 3,022,431	\$ 3,177,516	\$ 3,319,045
Services & Supplies	407,555	299,485	299,485	293,202
Capital Outlay	-	-	-	-
TOTAL:	\$ 3,461,026	\$ 3,321,916	\$ 3,477,001	\$ 3,612,247



**Program Expenditures By Fund**

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 1,850,201	\$ 1,905,870	\$ 1,689,463	\$ 1,677,276
Grants Fund	1,610,825	1,416,046	1,787,537	1,934,972
TOTAL:	\$ 3,461,026	\$ 3,321,916	\$ 3,477,001	\$ 3,612,247

Performance Measures

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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Preschool	0	0	0	0
Early Head Start	189	300	200	200
Head Start	7,376	7,000	7,000	7,000
School Age Services				
Before and After Programs	20,677	16,000	20,000	20,000
Summer Camps	2571	4,000	2,500	2,500
Youth & Family				
Classes/Group	0	0	0	0
Therapy Sessions	0	0	0	0
Hours	219	125	200	200



Program: Golf Course Operations

Department: Community Resources

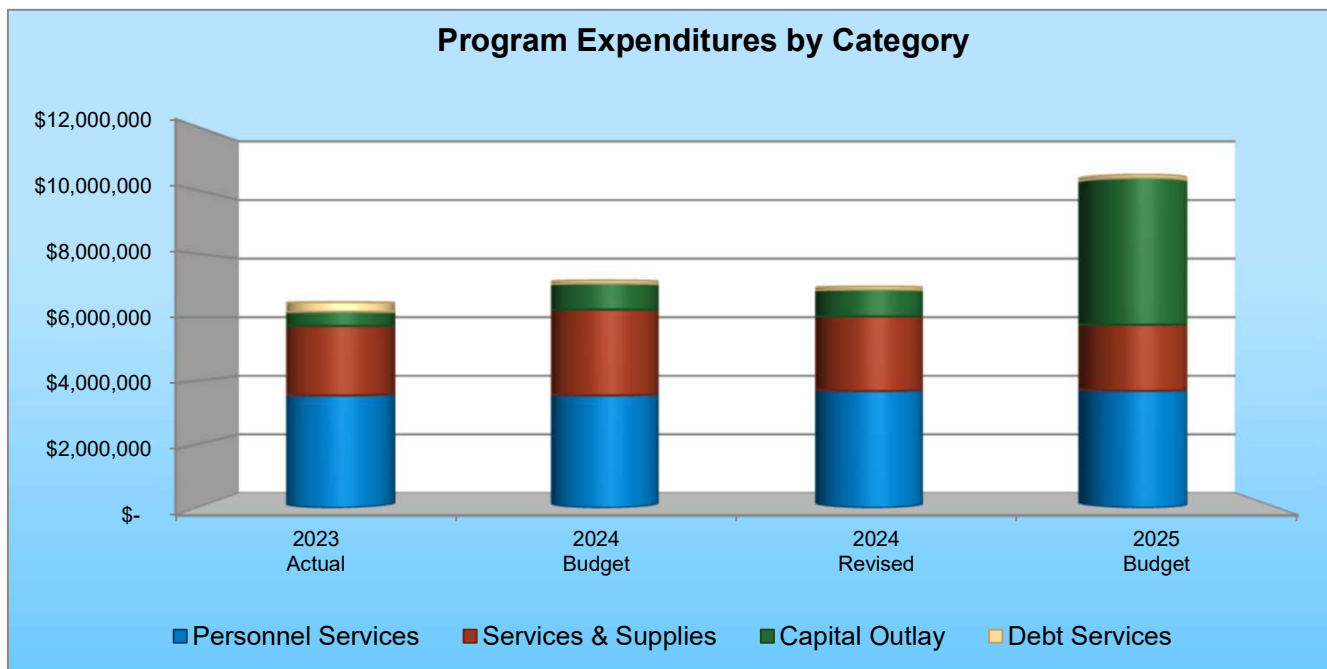
Division: Golf

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 a short championship golf course that creates an accessible bridge between championship-style play and a shorter overall course length.



Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 3,535,844	\$ 3,537,845	\$ 3,672,970	\$ 3,681,646
Services & Supplies	2,188,096	2,701,100	2,353,100	2,079,600
Capital Outlay	448,132	822,632	842,632	4,622,632
Debt Services	301,399	96,750	96,750	96,750
TOTAL:	\$ 6,473,470	\$ 7,158,327	\$ 6,965,452	\$ 10,480,628





Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ -	\$ -	\$ -	\$ -
Golf Course Enterprise Fund	\$ 6,473,470	\$ 7,158,327	\$ 6,965,452	\$ 10,480,628
TOTAL:	\$ 6,473,470	\$ 7,158,327	\$ 6,965,452	\$ 10,480,628

Performance Measures

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Fox Hollow				
Number of rounds played	81,461	80,000	80,000	80,000
Number of days of golf played	267	260	265	265
Total Revenue generated	\$5,126,299	\$4,969,000	\$5,000,000	\$5,000,000
Homestead				
Number of rounds played	53,805	52,000	52,000	52,000
Number of days of golf played	267	260	265	265
Total Revenue generated	\$2,686,969	\$2,608,500	\$2,650,000	\$2,650,000



Program: Heritage, Culture and the Arts

Department: Community Resources

Division: Heritage, Culture and the Arts

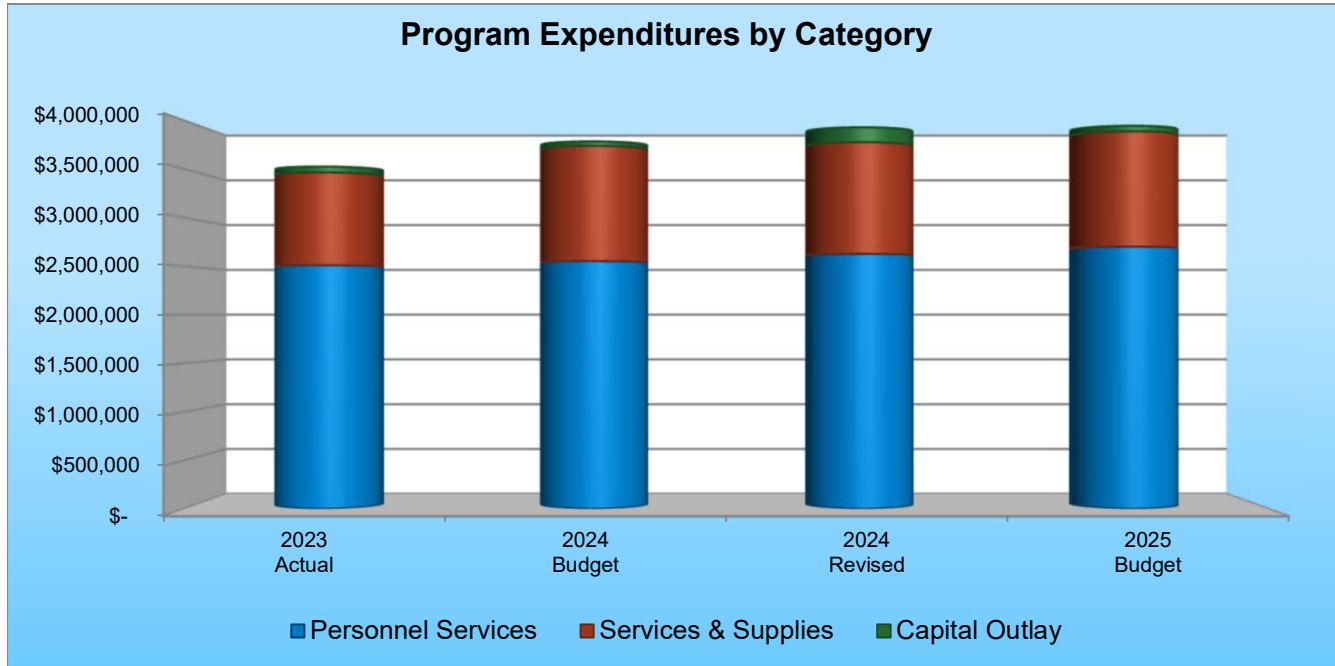
Purpose: Heritage, Culture & the Arts engages and builds community through inclusive, diverse and sustainable experiences, programs and places that inspire opportunities for discovery and foster connection.

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



Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 2,509,369	\$ 2,550,773	\$ 2,625,791	\$ 2,699,999
Services & Supplies	955,250	1,187,853	1,150,421	1,188,221
Capital Outlay	60,238	45,700	153,319	56,500
TOTAL:	\$ 3,524,857	\$ 3,784,326	\$ 3,929,530	\$ 3,944,720



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ -	\$ -	\$ -	\$ -
Heritage, Culture & Arts Fund	\$ 3,524,857	\$ 3,784,326	\$ 3,929,530	\$ 3,944,720
TOTAL:	\$ 3,524,857	\$ 3,784,326	\$ 3,929,530	\$ 3,944,720

Performance Measures

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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
<u>Audience Reach</u>				
Performance Attendance	47,174	44,000	45,500	45,500
Exhibit Attendance	46,937	46,000	47,000	47,000
HCA Classes, Programs, Tours	41574	32,000	42000	42,000
Free Outreach	30,676	33,000	33,000	33,000
Promotional Outreach	930,000	927,000	933,000	935,000
Festivals & Events	35,300	25,000	35,000	35,000
Other	13,757	8,200	13,750	14,000
Total Attendance	1,145,418	1,115,200	1,149,250	1,151,500



Program: Park Operations
Department: Community Resources
Division: Parks

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

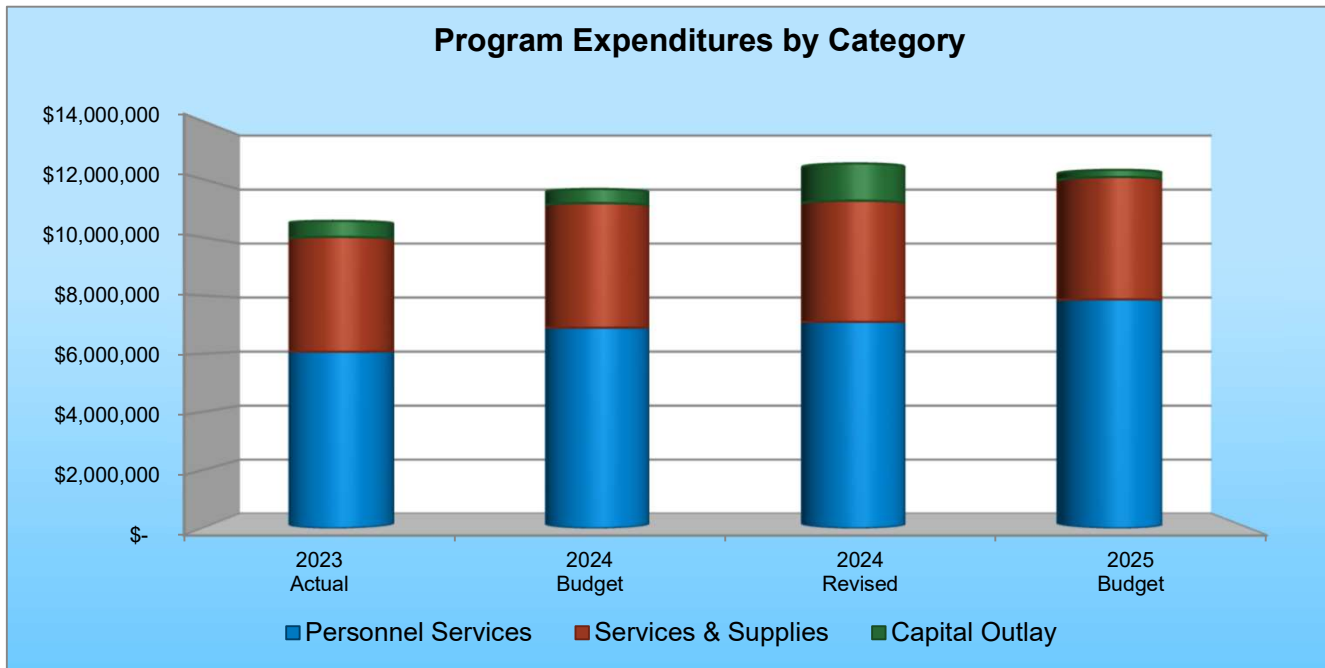
The Parks Division provides landscape and vegetation management to over 7,484 acres and 114 sites of developed and undeveloped parkland, identified developed street medians and street rights-of-way. This work includes routine maintenance, small construction projects, contract administration, renovation 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, resource 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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 6,066,956	\$ 6,895,448	\$ 7,092,768	\$ 7,866,867
Services & Supplies	3,946,618	4,281,189	4,165,280	4,205,471
Capital Outlay	551,413	484,548	1,279,548	244,985
TOTAL:	\$ 10,564,987	\$ 11,661,185	\$ 12,537,596	\$ 12,317,323



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 5,281,802	\$ 5,927,423	\$ 5,964,419	\$ 6,125,229
Open Space Fund	5,283,185	5,733,762	6,573,177	6,192,094
TOTAL:	\$ 10,564,987	\$ 11,661,185	\$ 12,537,596	\$ 12,317,323

Performance Measures

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
BCLP Visitation	752,117	775,000	810,000	850,000
BCLP Revenue	\$ 1,833,916	\$ 2,135,670	\$ 2,010,000	\$ 2,200,000



Program: Planning, Construction, Maintenance

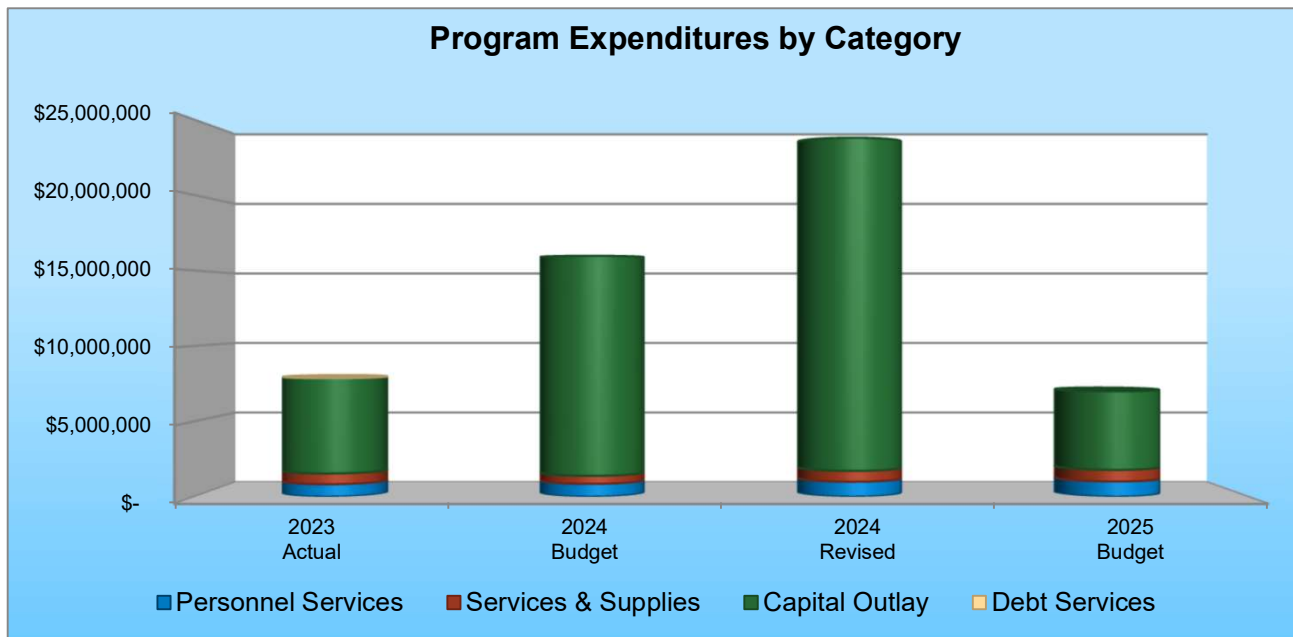
Department: Community Resources

Division: Planning, Construction, Maintenance

Purpose: The Planning, Construction, Maintenance division provides for parks/open space renovation and construction, contract and project management, and recreation facility operations and maintenance. The Division also works with other City departments on resource management, utility, energy efficiency, conservation and sustainability efforts.

Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 828,317	\$ 849,615	\$ 991,412	\$ 1,009,848
Services & Supplies	708,392	531,409	720,109	770,209
Capital Outlay	6,324,938	14,590,800	22,092,084	5,209,800
Debt Services	-	-	-	-
TOTAL:	\$ 7,861,648	\$ 15,971,824	\$ 23,803,605	\$ 6,989,857



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 363,673	\$ 376,649	\$ 400,649	\$ 400,649
Conservation Trust Fund	1,513,475	3,445,000	3,045,000	2,045,000
Tabor Fund	1,607,486	5,530,000	11,648,284	1,083,000
Capital Improvement Fund	-	-	-	-
Open Space Fund	4,377,013	6,620,175	8,709,672	3,461,208
TOTAL:	\$ 7,861,648	\$ 15,971,824	\$ 23,803,605	\$ 6,989,857



Program: Recreation
Department: Community Resources
Division: Recreation

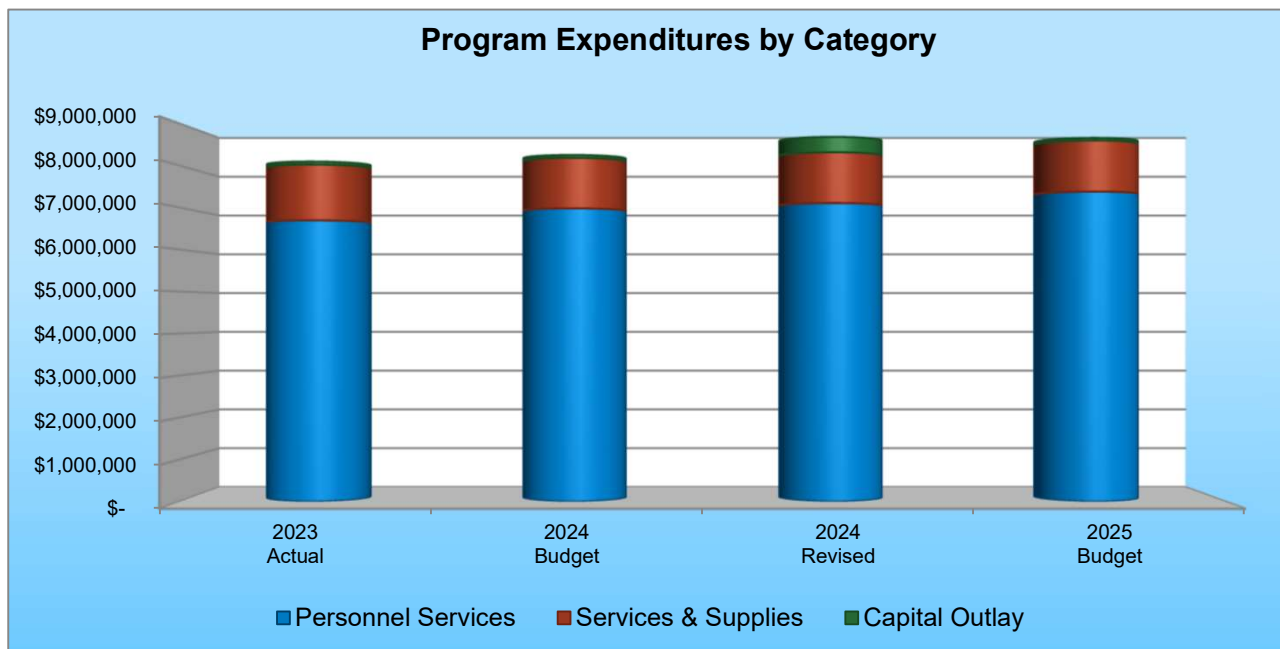
Purpose: The Recreation Division offers a large variety of recreational opportunities to enhance the mind, body and spirit of the community. By providing numerous program and facility offerings, citizens of all ages and interests are encouraged to live an active, healthy and engaged lifestyle.

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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 6,693,222	\$ 6,977,834	\$ 7,103,687	\$ 7,377,165
Services & Supplies	1,327,651	1,202,937	1,209,923	1,217,209
Capital Outlay	69,887	67,000	363,755	60,000
Debt Service	-	-	-	-
TOTAL:	\$ 8,090,760	\$ 8,247,771	\$ 8,677,364	\$ 8,654,374





Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 7,493,213	\$ 7,552,979	\$ 7,792,775	\$ 8,058,225
Equipment Replacement Fund	87,088	100,000	100,000	100,000
Grants Fund	510,458	594,793	784,589	496,149
Golf Course Enterprise Fund	-	-	-	-
TOTAL:	\$ 8,090,760	\$ 8,247,771	\$ 8,677,364	\$ 8,654,374

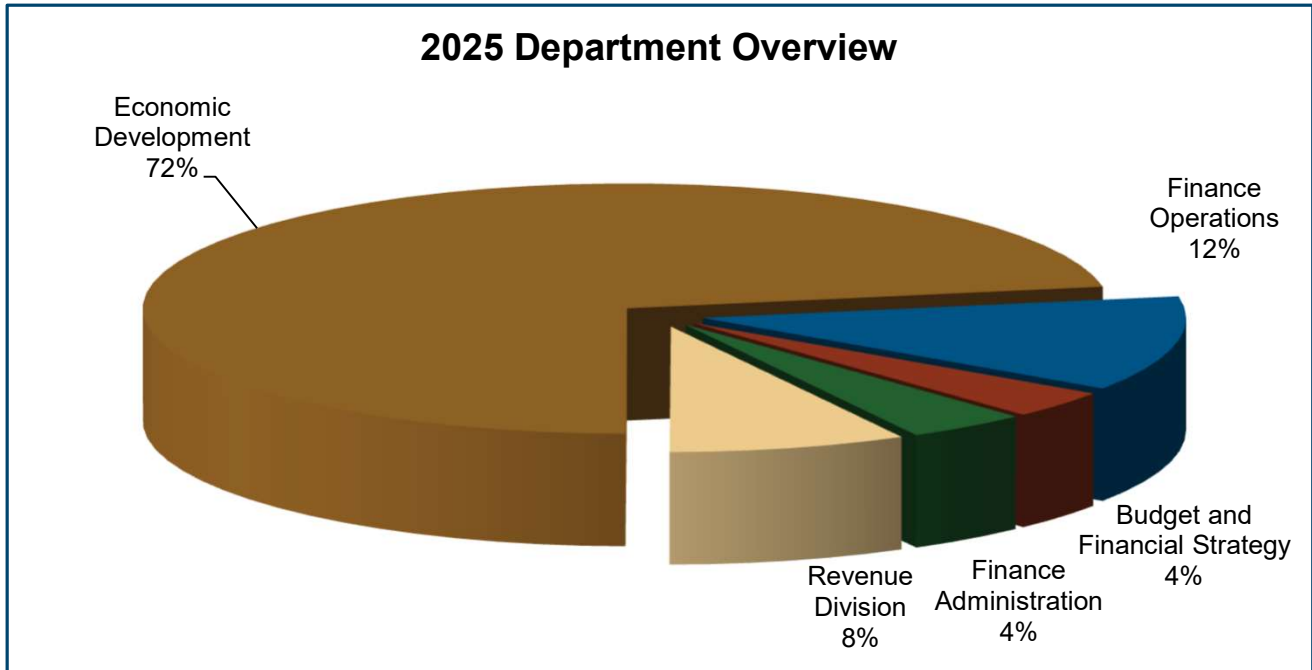
Performance Measures

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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Open Gym and Pool Admissions	342,142	360,000	360,000	360,000
Outdoor Pool Admissions	17,135	30,000	30,000	30,000
Total Admissions	359,277	390,000	390,000	390,000
Facility Rentals/Outreach				
Rental Hours	9,233	10,000	10,000	10,000
Number of Facilities	12	12	12	12
Classes and Activities				
Number Run	12,978	12,000	12,000	12,000
Number of Participants	83,205	80,000	80,000	80,000
Lakewood Rides				
Number of City Program riders	563	500	500	500
Door through Door One-Way (Citizens)	20,195	20,000	20,000	20,000
Clements Programs/Activities				
Drop-ins, wellness, events	18,202	18,000	18,000	18,000
Resource/Info	4,086	4,000	4,000	4,000
Meal Site (and Meals on Wheels)	9,805	10,000	10,000	10,000



FINANCE



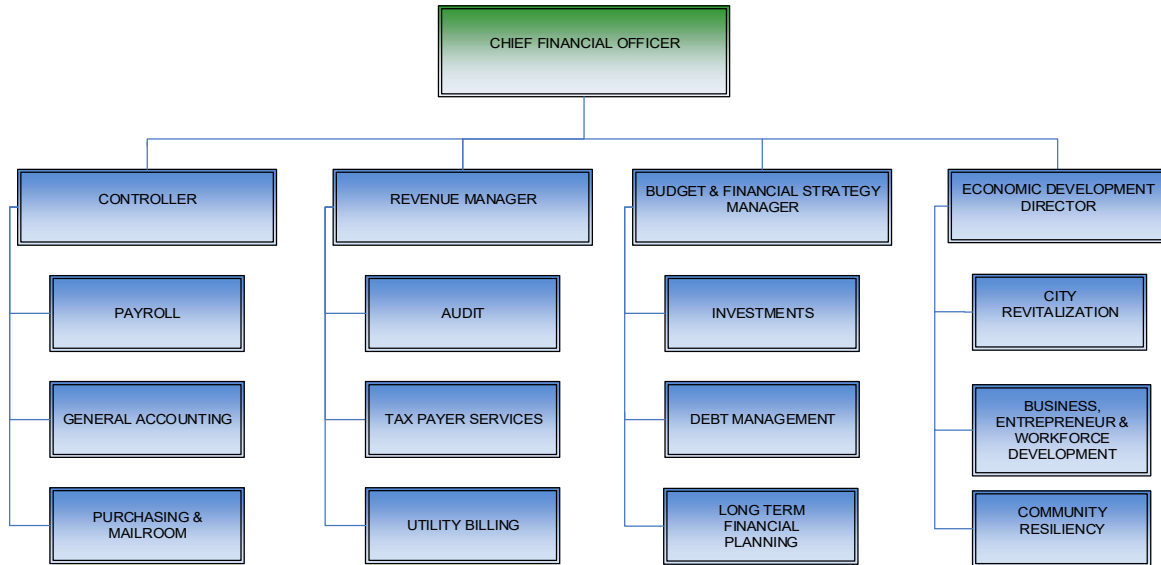
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Finance Operations	\$ 1,916,860	\$ 2,251,997	\$ 2,195,889	\$ 2,220,401
Budget and Financial Strategy	447,795	508,065	531,502	641,335
Finance Administration	678,035	403,504	779,572	730,346
Revenue Division	1,295,419	1,387,727	1,357,269	1,433,097
Economic Development	902,066	8,360,089	2,872,646	13,037,670
TOTAL:	\$ 5,240,176	\$ 12,911,383	\$ 7,736,878	\$ 18,062,850



FINANCE BRANCH

(303) 987-7600

www.lakewood.org/Government/Departments/Finance





Department: Finance

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

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

❖ **OPEN AND HONEST COMMUNICATION**

- ◆ **GOAL: Ensure prompt and precise dissemination of financial and relevant information.**

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

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

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

❖ **FISCAL RESPONSIBILITY**

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

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

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

Result-Benefit:

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Projected</u>
Number of Accounts Payable Checks Processed	4,542	5,269	6,048	7,000
Number of Purchase Card Transactions Processed	16,682	19,579	18,727	21,000

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

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

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



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

Result-Benefit:

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

	2021	2022	2023	2024
<u>Tax Administration & Audit</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projection</u>
Number of licensed accounts	10,884	12,250	13,449	14,390
Number of returns processed	62,012	64,750	73,814	80,450
Delinquency revenue *	\$ 1,314,000	\$ 937,000	\$ 1,539,750	\$ 1,465,850

❖ **EDUCATION AND INFORMATION**

◆ **GOAL: Promote community education to foster stronger business relationships**

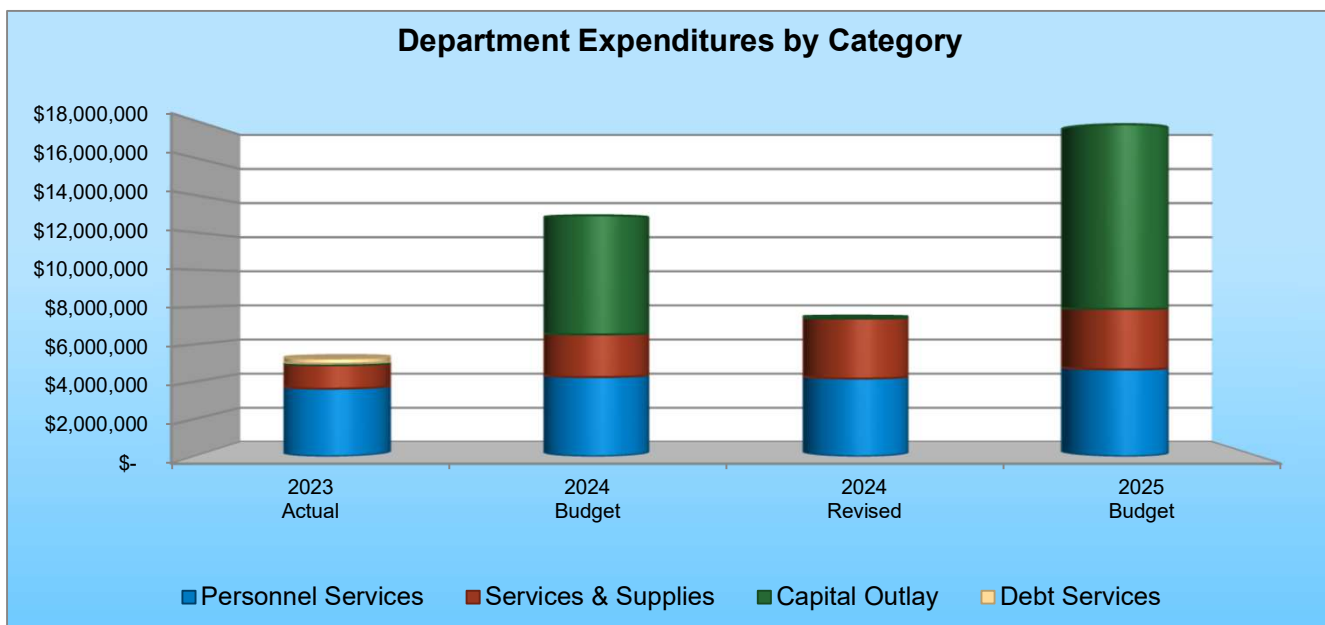
Activity: Provide comprehensive education and information to businesses and individuals regarding tax laws, procedures, and requirements in the City of Lakewood.

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

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

Department Expenditures By Category

	2023	2024	2024	2025
	<u>Actual</u>	<u>Budget</u>	<u>Revised</u>	<u>Budget</u>
Personnel Services	\$ 3,628,857	\$ 4,247,089	\$ 4,172,772	\$ 4,656,116
Services & Supplies	1,254,790	2,284,539	3,209,351	3,248,035
Capital Outlay	76,562	6,379,755	79,755	9,883,699
Debt Services	279,966	-	275,000	275,000
TOTAL:	\$ 5,240,175	\$ 12,911,383	\$ 7,736,878	\$ 18,062,850





Department Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 4,338,110	\$ 4,551,293	\$ 4,864,232	\$ 5,025,180
Economic Development Fund	902,066	8,360,089	2,872,646	13,037,670
TOTAL:	\$ 5,240,176	\$ 12,911,383	\$ 7,736,878	\$ 18,062,850

Full-Time Positions

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

	2023 Revised	2024 Budget	2024 Revised	2025 Budget
Full-Time FTE	27.15	28.15	32.42	33.42
Part-Time FTE	0.75	0.75	0.75	0.75
Variable FTE	2.95	1.53	1.95	1.95
TOTAL:	30.85	30.43	35.12	36.12



Program: Finance Administration

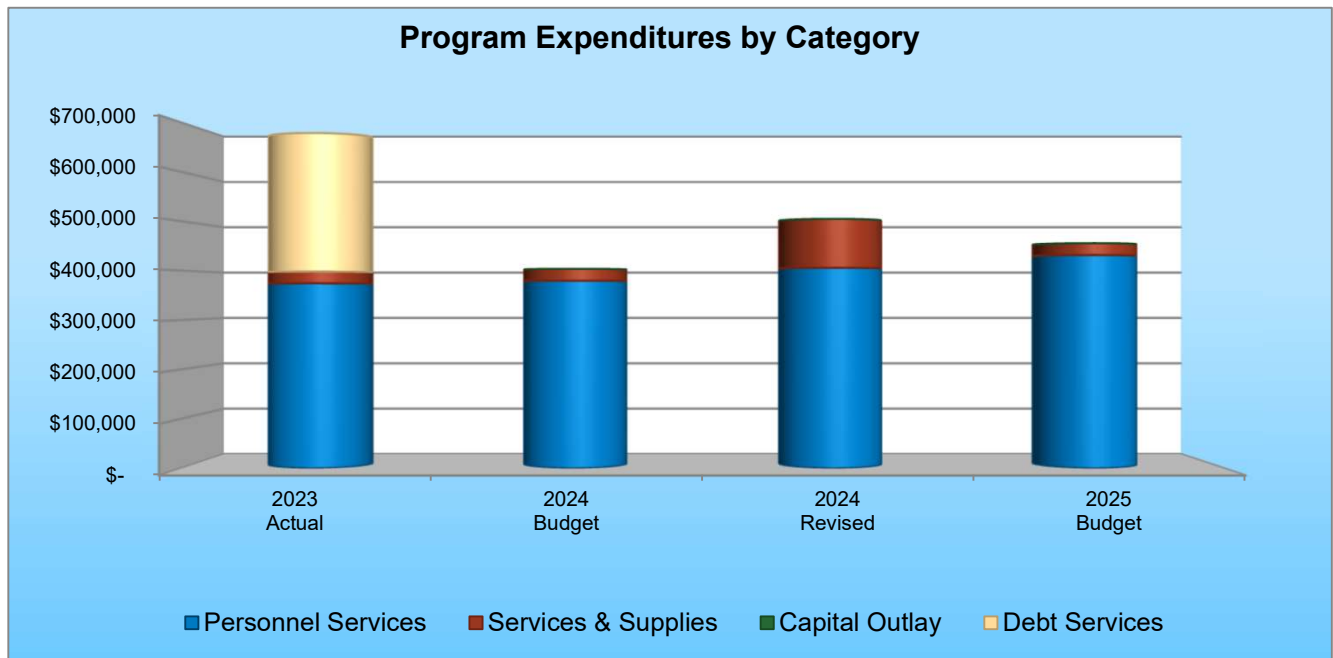
Department: Finance

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.

Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 374,071	\$ 379,529	\$ 405,597	\$ 431,371
Services & Supplies	23,998	23,975	98,975	23,975
Capital Outlay	-	-	-	-
Debt Services	279,966	-	275,000	275,000
TOTAL:	\$ 678,035	\$ 403,504	\$ 779,572	\$ 730,346



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 678,035	\$ 403,504	\$ 779,572	\$ 730,346
TOTAL:	\$ 678,035	\$ 403,504	\$ 779,572	\$ 730,346



Program: Finance Operations

Department: Finance

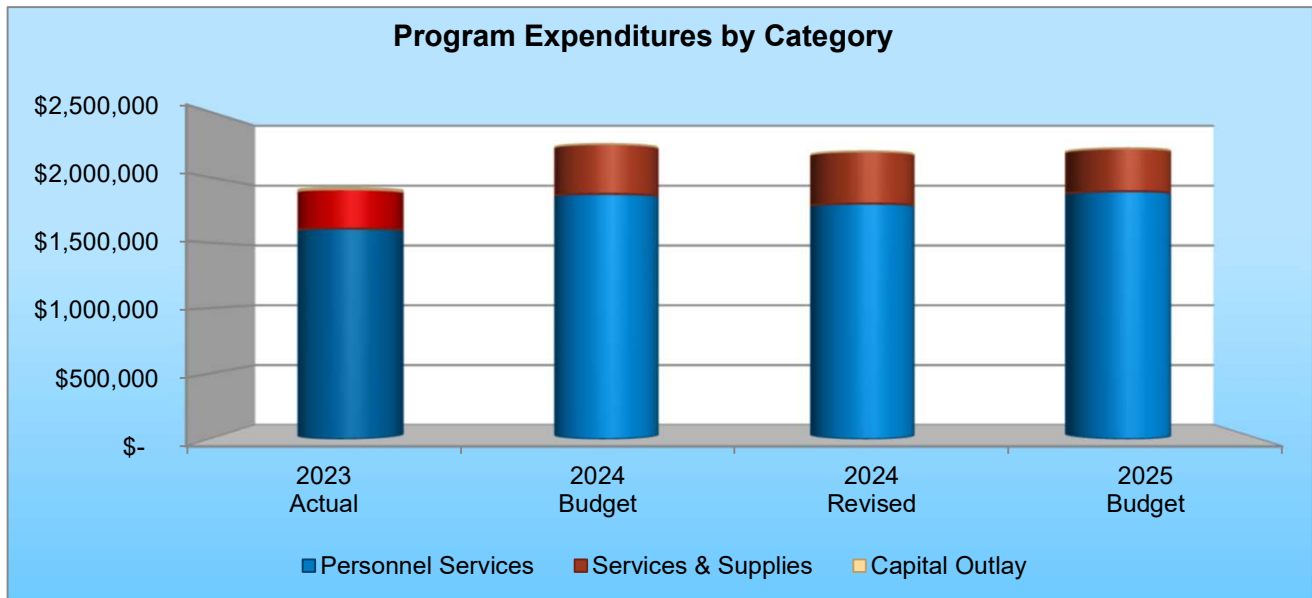
Division: Accounting

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

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

Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 1,606,647	\$ 1,871,431	\$ 1,797,196	\$ 1,891,893
Services & Supplies	300,059	380,566	398,693	328,508
Capital Outlay	10,154	-	-	-
TOTAL:	\$ 1,916,860	\$ 2,251,997	\$ 2,195,889	\$ 2,220,401



Department Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 1,916,860	\$ 2,251,997	\$ 2,195,889	\$ 2,220,401
TOTAL:	\$ 1,916,860	\$ 2,251,997	\$ 2,195,889	\$ 2,220,401



Program: Budget and Financial Strategy

Department: Finance

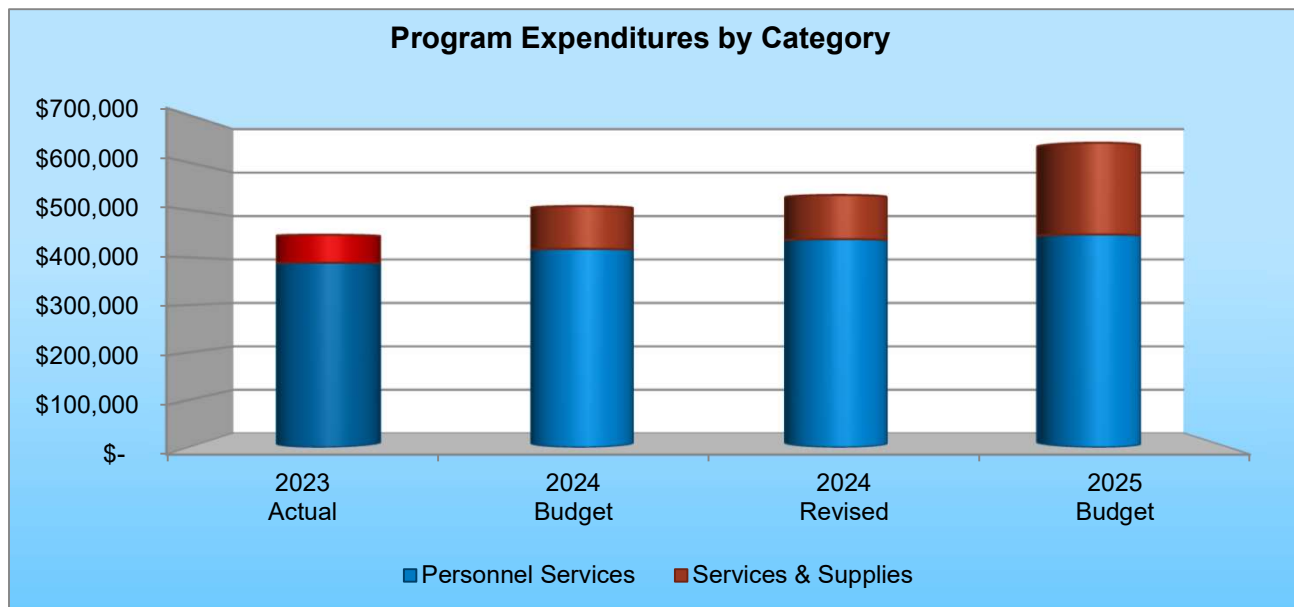
Division: Budget and Financial Strategy

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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 388,722	\$ 418,065	\$ 438,502	\$ 448,335
Services & Supplies	59,073	90,000	93,000	193,000
TOTAL:	\$ 447,795	\$ 508,065	\$ 531,502	\$ 641,335



Department Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 447,795	\$ 508,065	\$ 531,502	\$ 641,335
TOTAL:	\$ 447,795	\$ 508,065	\$ 531,502	\$ 641,335



Program: Revenue

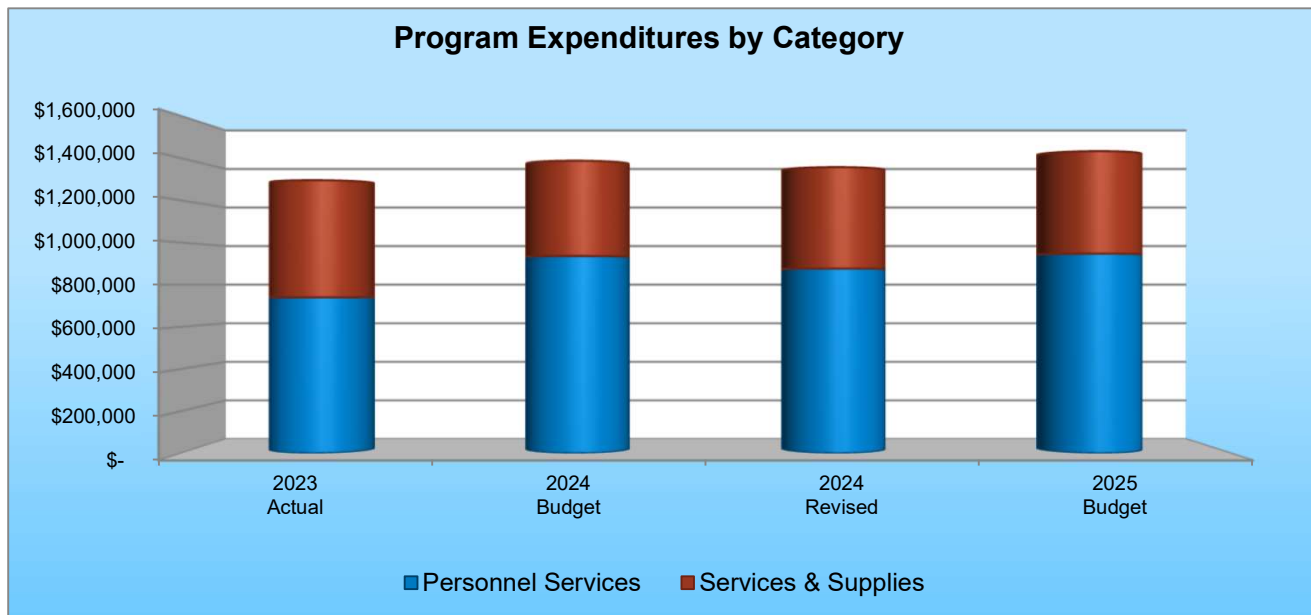
Department: Finance

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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 739,451	\$ 935,729	\$ 876,586	\$ 946,845
Services & Supplies	555,969	451,998	480,683	486,252
TOTAL:	\$ 1,295,419	\$ 1,387,727	\$ 1,357,269	\$ 1,433,097



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 1,295,419	\$ 1,387,727	\$ 1,357,269	\$ 1,433,097
TOTAL:	\$ 1,295,419	\$ 1,387,727	\$ 1,357,269	\$ 1,433,097



Program: Economic Development

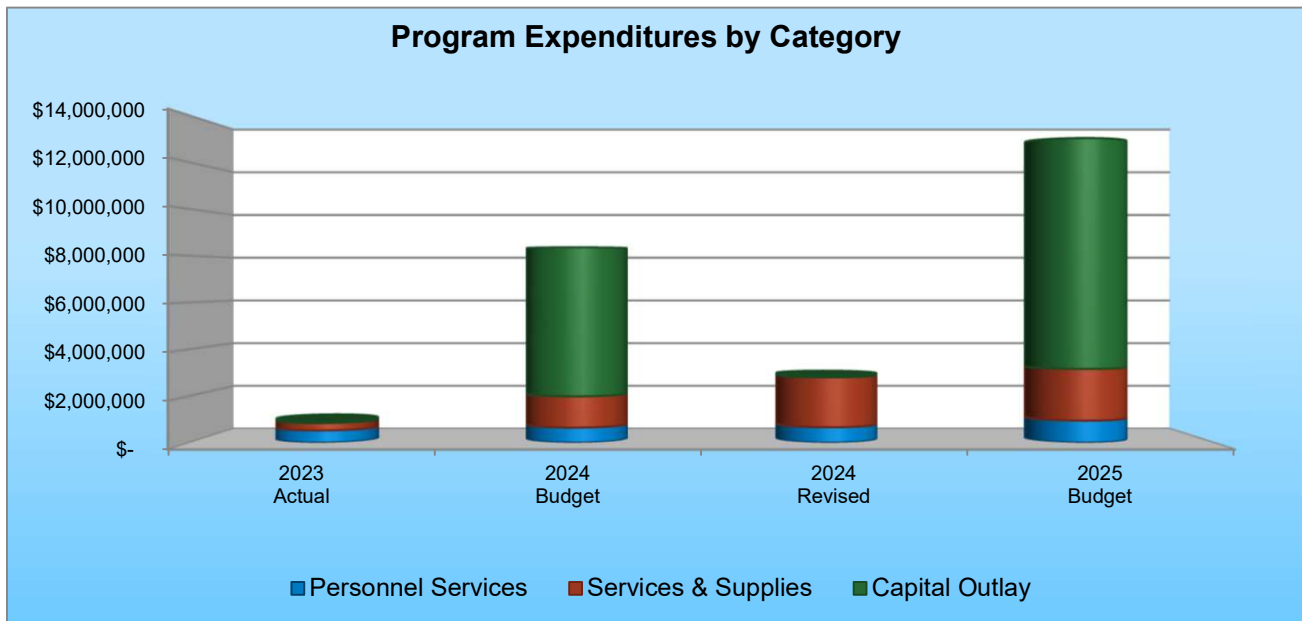
Department: Finance

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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 519,967	\$ 642,334	\$ 654,891	\$ 937,671
Services & Supplies	315,691	1,338,000	2,138,000	2,216,300
Capital Outlay	66,408	6,379,755	79,755	9,883,699
TOTAL:	\$ 902,066	\$ 8,360,089	\$ 2,872,646	\$ 13,037,670

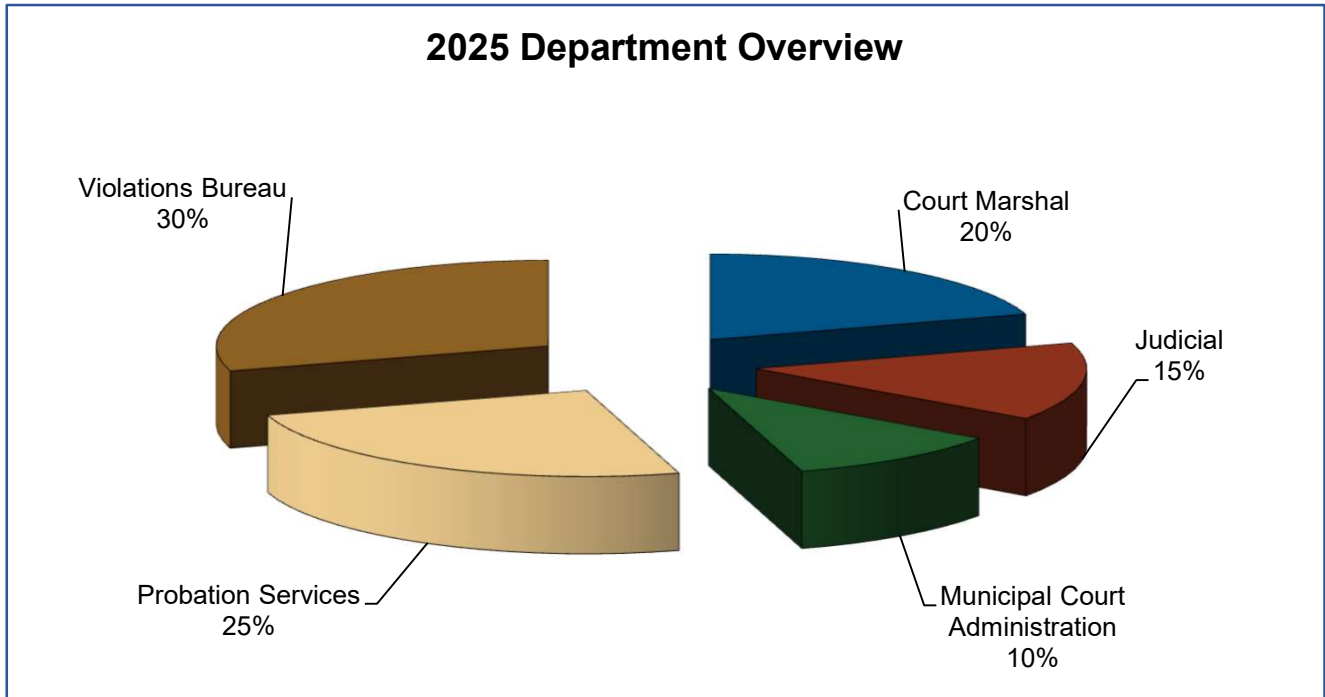


Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Economic Development Fund	902,066	8,360,089	2,872,646	13,037,670
TOTAL:	\$ 902,066	\$ 8,360,089	\$ 2,872,646	\$ 13,037,670



MUNICIPAL COURT



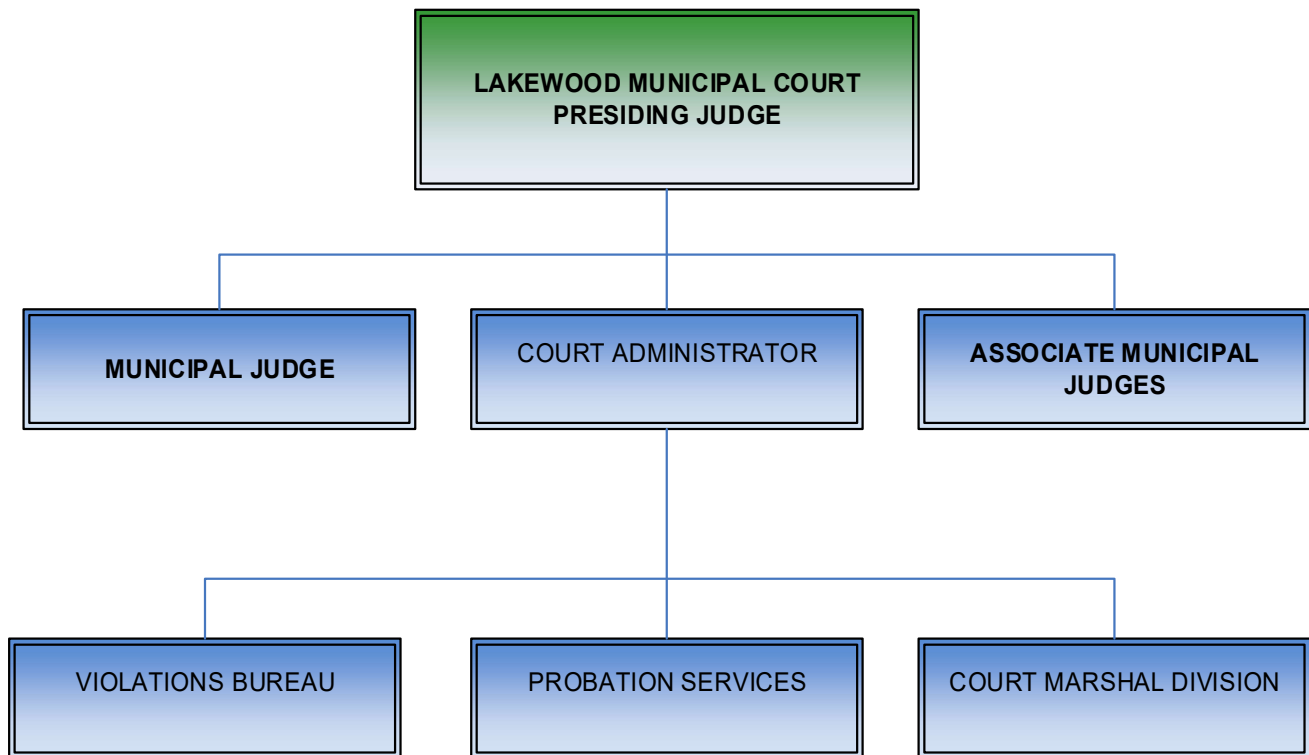
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Court Marshal	\$ 800,916	\$ 903,920	\$ 1,016,814	\$ 1,112,827
Judicial	751,689	762,873	798,237	809,954
Municipal Court Administration	478,784	540,284	574,117	587,171
Probation Services	1,225,598	1,253,811	1,306,757	1,369,469
Violations Bureau	1,355,196	1,528,480	1,578,771	1,637,786
TOTAL:	\$ 4,612,183	\$ 4,989,370	\$ 5,274,695	\$ 5,517,207



MUNICIPAL COURT

(303) 987-7400

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





Department: Municipal Court

Mission Statement: The Municipal Court is dedicated to providing equal access to impartial justice through the timely, fair and efficient resolution of cases, protecting individual rights, promoting public safety, and meaningfully engaging with our community.

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

❖ **SAFE COMMUNITY**

◆ **GOAL: Decreasing Recidivism Rates through Time-Driven Interventions**

Activity: Lakewood Municipal Probation will compile data from the risk assessments to track program success rates, short-term (1-year) and long term recidivism (3-year) rates to ensure efficiency and make adjustments where needed.

Expectation: To reduce the number of individuals who reoffend or engage in criminal behavior after being released from incarceration or completing their sentences.

Result-Benefit: Effective rehabilitation programs along with cooperation and coordination amongst various stakeholders, including law enforcement, social services, non-profit organizations, and policymakers, are vital to reducing criminal recidivism and promoting a safer community.

❖ **FISCAL RESPONSIBILITY**

◆ **GOAL: Develop a long-term funding solution for treatment based services.**

Activity: Seek grant funding and other means to provide financial assistance to court clientele in order to reduce the financial barrier that may prevent them from obtaining treatment.

Expectation: To secure financial support to implement or expand treatment programs and services that address specific needs within our community.

Result-Benefit: Treatment based services address specific issues or behaviors that led to legal involvement and promote positive change in an individual's life.

❖ **PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE**

◆ **GOAL: Evaluate opportunities for utilizing technology to expand and modernize court operations.**

Activity: Maintain collaboration with the Information Technology Department to develop and implement user-friendly and efficient technologies that enable seamless access for both staff and the public. This includes conducting virtual court hearings, breakout rooms for individualized meetings, SMS text messaging reminders, probation appointments, and facilitating offsite remote work.

Expectation: To enhance efficiency, accessibility, transparency, and overall effectiveness of court operations.

Result-Benefit: Increased efficiencies can streamline administrative tasks such as case management, scheduling, and can reduce paperwork and manual processes.

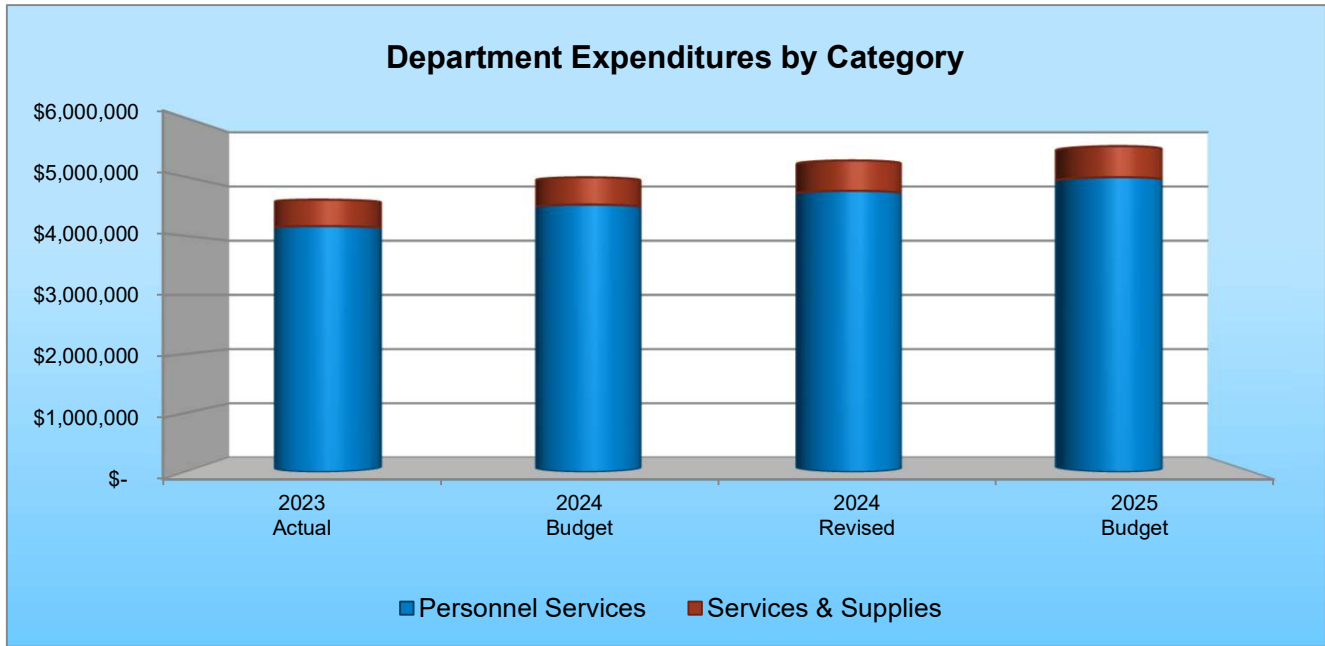
Technology can save valuable time and resources for both the court and individuals involved in the legal proceedings.

Overall, improved technology in municipal court hearings can lead to a more accessible, efficient, and transparent justice system, benefiting all stakeholders involved in the legal process and promoting public trust in the courts.



Department Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 4,164,142	\$ 4,528,182	\$ 4,760,929	\$ 4,991,229
Services & Supplies	448,041	461,188	513,766	525,978
TOTAL:	\$ 4,612,183	\$ 4,989,370	\$ 5,274,695	\$ 5,517,207



	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 4,495,779	\$ 4,989,370	\$ 5,274,695	\$ 5,517,207
Grants Fund	116,404	-	-	-
TOTAL:	\$ 4,612,183	\$ 4,989,370	\$ 5,274,695	\$ 5,517,207



Full-Time Positions

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

	2023 Revised	2024 Budget	2024 Revised	2025 Budget
Full-Time FTE	30.0	30.0	31.0	31.0
Part-Time FTE	3.1	3.1	3.1	3.1
Variable FTE	3.1	3.2	2.1	2.1
TOTAL:	36.1	36.2	36.2	36.2

ACCOMPLISHMENTS

- ◆ Launched an innovative new court program, Lakewood Municipal Community Outreach Court, that expands access to justice by bringing the Court into the community. It connects unhoused individuals with limited resources to services and resources, thereby moving them towards self-sufficiency and reducing the need for further involvement with the criminal justice system.
- ◆ The Municipal to Secure and Sustain Treatment (MOSST) program continued past the grant funding due to the approval of our budget request in 2023. Our department was approved \$72,000 to assist with costs associated with court-ordered treatment, evaluations, UAs, and electronic home monitoring. Additionally, Community Gives Foundation awarded \$25,000 in grant funds to provide supplemental funding for sober living, educational courses, housing application fees, and probation program incentives.
- ◆ In 2023, tenured probation officers were successfully certified as trainers on the Ohio Youth Assessments System (OYAS) and Ohio Risk Assessment System (ORAS).



Program: Municipal Court Administration

Department: Municipal Court

Division: Administration

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

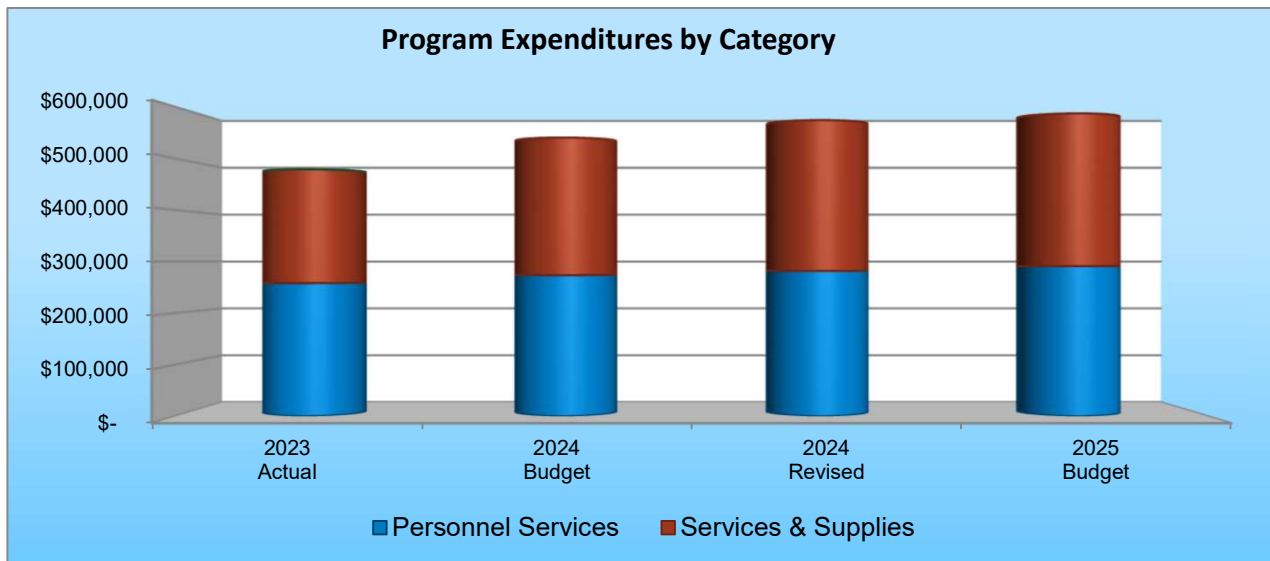
The implementation of recent software updates has led to enhancements that have improved efficiency and convenience in certain areas of responsibility, ultimately resulting in better customer service. Notable updates include a refreshed juror pool dataset. The jury portal grants jurors the ability to request continuances and excusals of service online. All these services and advancements are driven by a commitment to delivering excellent customer service as the ultimate objective.

In recent years, the court has experienced a consistent rise in the utilization of court interpreters and Guardian ad Litem (GAL) appointments. These services are recognized as vital for the community and play a central role in the court's primary function. They contribute to the implementation of a "balanced approach" to delivering criminal justice services, instilling public confidence, and ensuring equitable and effective resolutions for offenses. The court is dedicated to conducting its proceedings efficiently, with expertise, and with respect, prioritizing community, and victim safety, holding offenders accountable, and promoting positive behavior.

	2021	2022	2023	2024
	Actual	Actual	Actual	Budget
Requests for Counsel	1060	692	706	984
Denied Public Defender	61	37	12	15
Granted Public Defender	999	655	694	969

Program Expenditures By Category

	2023	2024	2024	2025
	Actual	Budget	Revised	Budget
Personnel Services	\$ 258,076	\$ 273,531	\$ 281,839	\$ 290,917
Services & Supplies	220,709	266,753	292,278	296,254
TOTAL:	\$ 478,784	\$ 540,284	\$ 574,117	\$ 587,171



Program Expenditures By Fund

	2023	2024	2024	2025
	Actual	Budget	Revised	Budget
General Fund	\$ 478,784	\$ 540,284	\$ 574,117	\$ 587,171
TOTAL:	\$ 478,784	\$ 540,284	\$ 574,117	\$ 587,171



Program: Court Marshal

Department: Municipal Court

Division: Court Marshal

Purpose: The Court Marshal Division provides security to the Municipal Courts and Public Safety Center, transportation of prisoners, delivery of confidential receipts and records, and the processing and execution of warrants. The marshals operate the security checkpoint into the Public Safety Building and screened over 25,000 people, annually. The marshals also assist the Lakewood Police Department with prisoner transportation on an as needed basis.

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

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

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

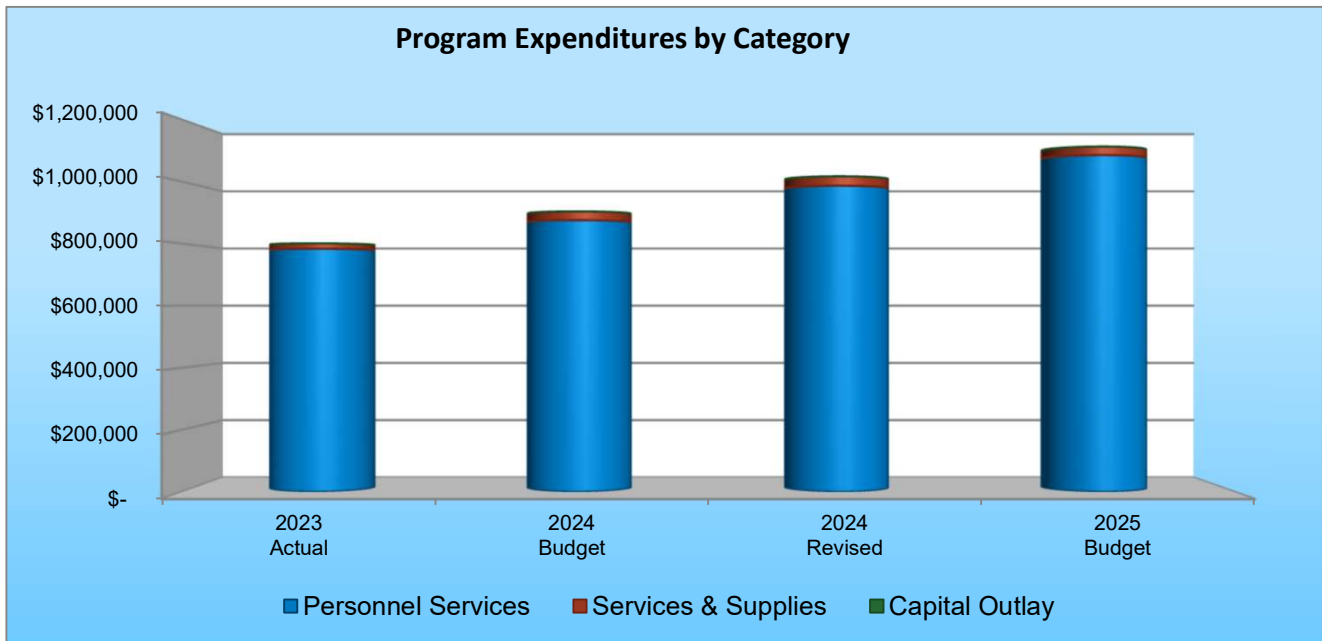
Performance Measure

	2021 Actual	2022 Actual	2023 Actual	2024 Budget
Video Arraignments	3,381	3,523	4,463	3,699



Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 783,464	\$ 875,596	\$ 986,490	\$ 1,085,303
Services & Supplies	17,452	28,324	30,324	27,524
Capital Outlay	-	-	-	-
TOTAL:	\$ 800,916	\$ 903,920	\$ 1,016,814	\$ 1,112,827



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 800,916	\$ 903,920	\$ 1,016,814	\$ 1,112,827
TOTAL:	\$ 800,916	\$ 903,920	\$ 1,016,814	\$ 1,112,827



Program: Judicial
Department: Municipal Court
Division: Judicial

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

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

The Court maintains a high standard of legal expertise to protect the constitutional rights of offenders, the rights of victims, and to provide focused interventions individually designed to promote healthy behavior and reduce criminal activity. The Court has established various specialized programs to cater to specific needs. These programs include the Lakewood Municipal Court Veterans Process (LMCVP) which works with veterans involved in the justice system. The Community Outreach Court aims to connect unhoused individuals to essential services and resources. The Lakewood Early Action Program (LEAP), formerly the "Sobesky Academy Court", is modeled after juvenile mental health courts. Additionally, the Court utilizes its probation department to supervise juveniles and high-risk adult offenders, offering mental health support, addiction treatment, and a range of specialized programs. These programs include a graffiti cleanup initiative, a Girls Circle Group, the Youth Education Treatment program (YET) and Teen Court, among other intervention strategies. Furthermore, the Court, in conjunction with municipal prosecutors, mandates mental health and addiction treatment, specialized programs and classes, and appropriate sanctions for adult offenders who do not require probation supervision.

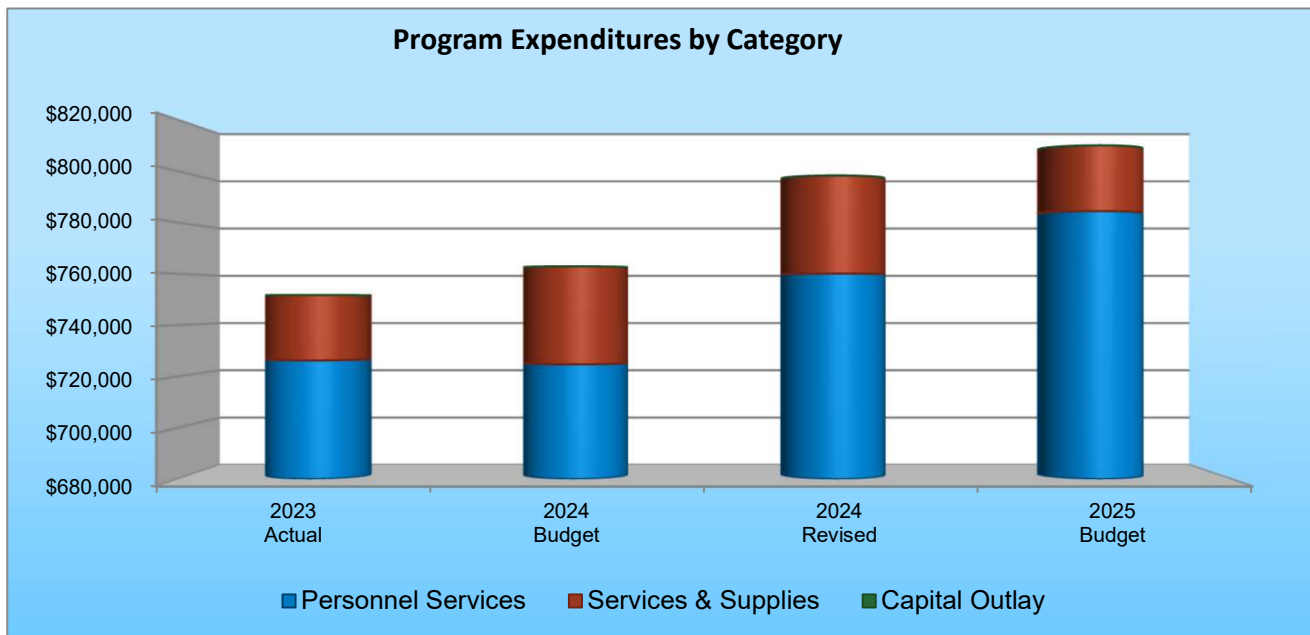
Performance Measures

	2021	2022	2023	2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Arraignments Scheduled	6,837	5,432	5,569	6,735
Arraignments Held	3,226	2,626	2,873	3,195
Trials to Court Scheduled	497	299	152	156
Trials to Court Held	49	36	13	12
Jury Trials Scheduled	199	123	76	84
Jury Trials Held	6	5	2	9
Reached Disposition at Trial	258	161	76	78
Prisoner / Video Hearings	3,381	3,523	4,463	3,699
Bond Returns / Failure to Appear Hearings Scheduled	3,928	2,452	2,048	1,857
Bond Returns / Failure to Appear Hearings Held	2,147	1,464	1,166	1,116
Pre-trials / Disposition Hearings Scheduled	1,342	980	756	894
Pre-trials / Disposition Hearings Held	1,074	788	634	717
Probation Related Cases Scheduled	769	691	585	837
Probation Related Cases Held	590	564	498	747
Initial Public Defender Hearings Scheduled	1,654	1,215	1,195	1,140
Initial Public Defender Hearings Held	1,636	1,203	1,183	1,122
Other Hearings Scheduled	5,811	4,040	3,503	4,212
Other Hearings Held	1,139	841	665	615
Court Cases Closed	11,460	8,271	8,358	9,609



Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 726,239	\$ 724,697	\$ 760,061	\$ 784,354
Services & Supplies	25,450	38,176	38,176	25,600
Capital Outlay	-	-	-	-
TOTAL:	\$ 751,689	\$ 762,873	\$ 798,237	\$ 809,954



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 751,689	\$ 762,873	\$ 798,237	\$ 809,954
TOTAL:	\$ 751,689	\$ 762,873	\$ 798,237	\$ 809,954



Program: Probation Services

Department: Municipal Court

Division: Probation Services

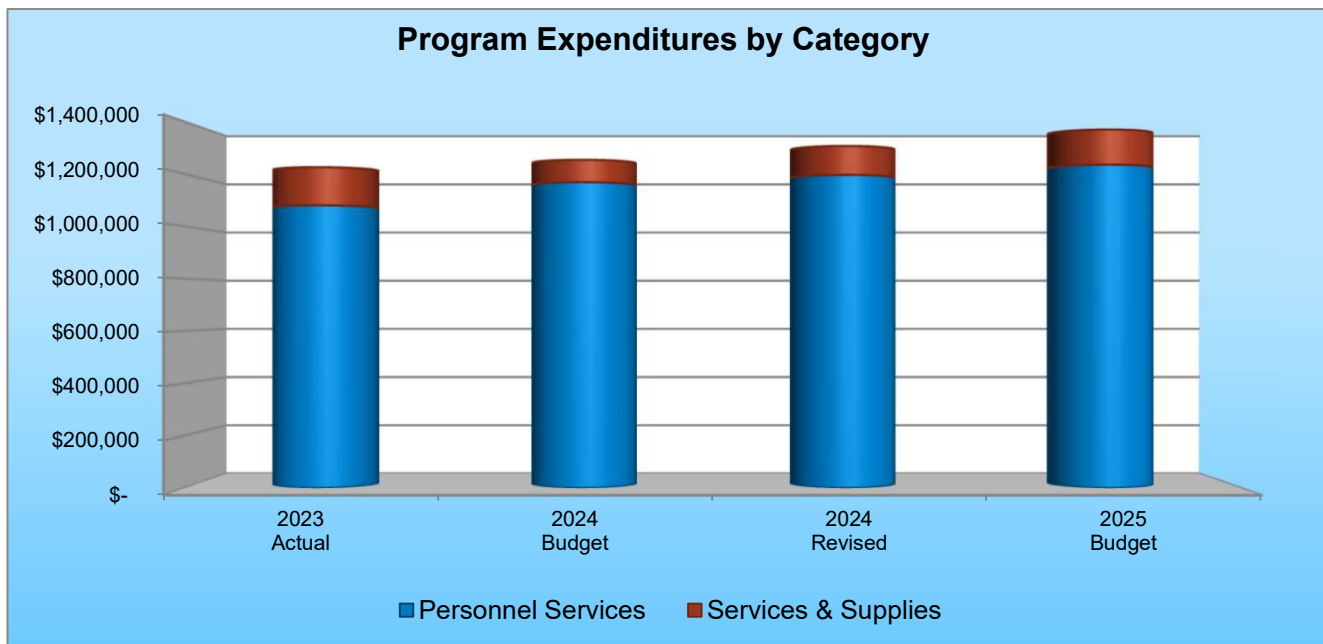
Purpose: The Probation Division supervises both juvenile and adult offenders. The Probation Officers assess each case, makes individualized sentencing recommendations to the Court, refer defendants to classes or counseling and monitor the progress of the defendant for the determined amount of time. The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

The Probation Division continues to collaborate with other agencies to improve services in addition to offering specialty programs to promote social skills and connect defendants with resources. Our division implemented the use of the Ohio Youth Assessment System (OYAS) and Ohio Risk Assessment System (ORAS) tools on all juvenile and adult pre-sentence investigations. In 2023, several staff members trained to become trainers for both tools. This allows current staff to train new employees on these tools without the additional cost and inconvenience of offsite or virtual training. The team has established working relationships with numerous community partners to provide helpful and meaningful resources to our clients and programs. This year, probation was able to bring back the Teen Court program in person. Probation secured a \$25,000 grant through Community Gives Foundation to supplement costs associated with sober living, educational courses, housing applications and probation program incentives. The City also provided \$72,000 in our budget to assist with costs associated with court-ordered treatment, UAs, electronic home monitoring and evaluations.



Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 1,079,915	\$ 1,168,250	\$ 1,196,143	\$ 1,235,244
Services & Supplies	145,683	85,561	110,614	134,226
TOTAL:	\$ 1,225,598	\$ 1,253,811	\$ 1,306,757	\$ 1,369,469



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 1,109,194	\$ 1,253,811	\$ 1,306,757	\$ 1,369,469
Grants Fund	116,404	-	-	-
TOTAL:	\$ 1,225,598	\$ 1,253,811	\$ 1,306,757	\$ 1,369,469



Program: Violations Bureau

Department: Municipal Court

Division: Violations Bureau

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

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

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

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

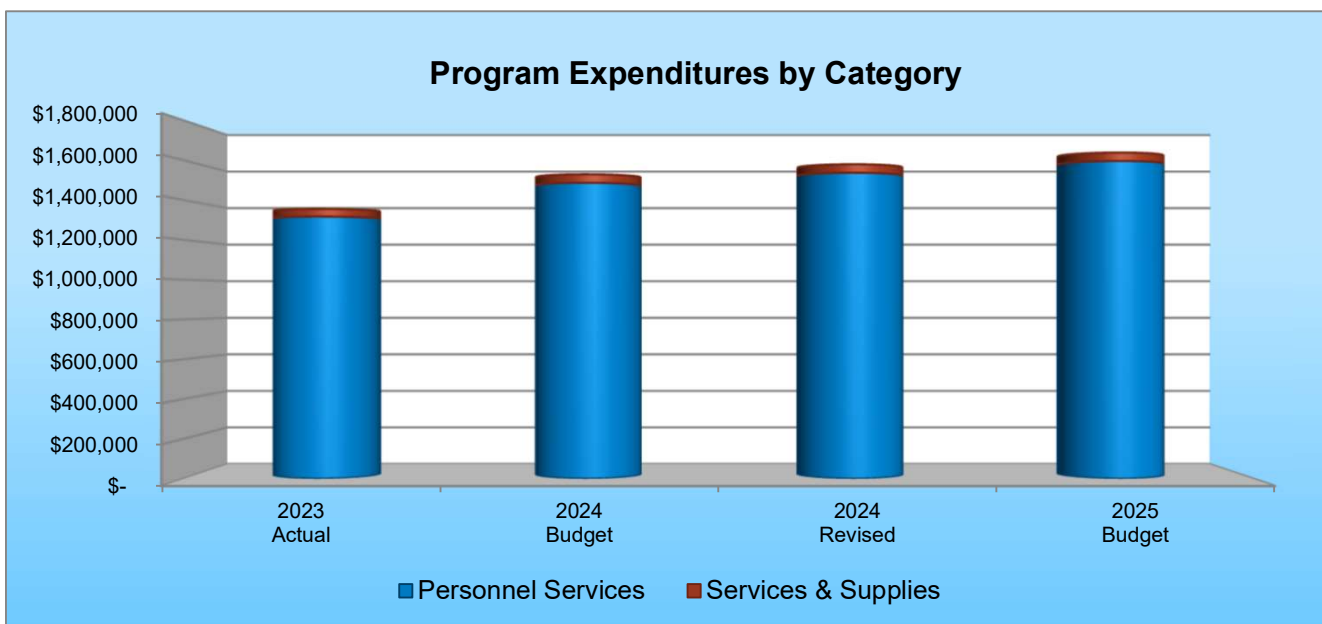
Performance Measures

	2021 Actual	2022 Actual	2023 Actual	2024 Budget
Jurors Subpoenaed	4,628	5,760	6,414	6,825
Financial Transactions	16,440	11,841	10,740	10,869
Bonds Posted	1,755	822	1031	822
Records Provided	164	274	361	450
External Interpreters	777	764	808	1101
Juvenile Information Records Requested	326	460	423	375
Driving Histories Requested from DMV	7,396	4,379	3,232	3,462
Convictions Reported to Department of Motor Vehicle	7,170	4,455	3,080	3,279



Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 1,316,448	\$ 1,486,106	\$ 1,536,397	\$ 1,595,412
Services & Supplies	38,748	42,374	42,374	42,374
TOTAL:	\$ 1,355,196	\$ 1,528,480	\$ 1,578,771	\$ 1,637,786

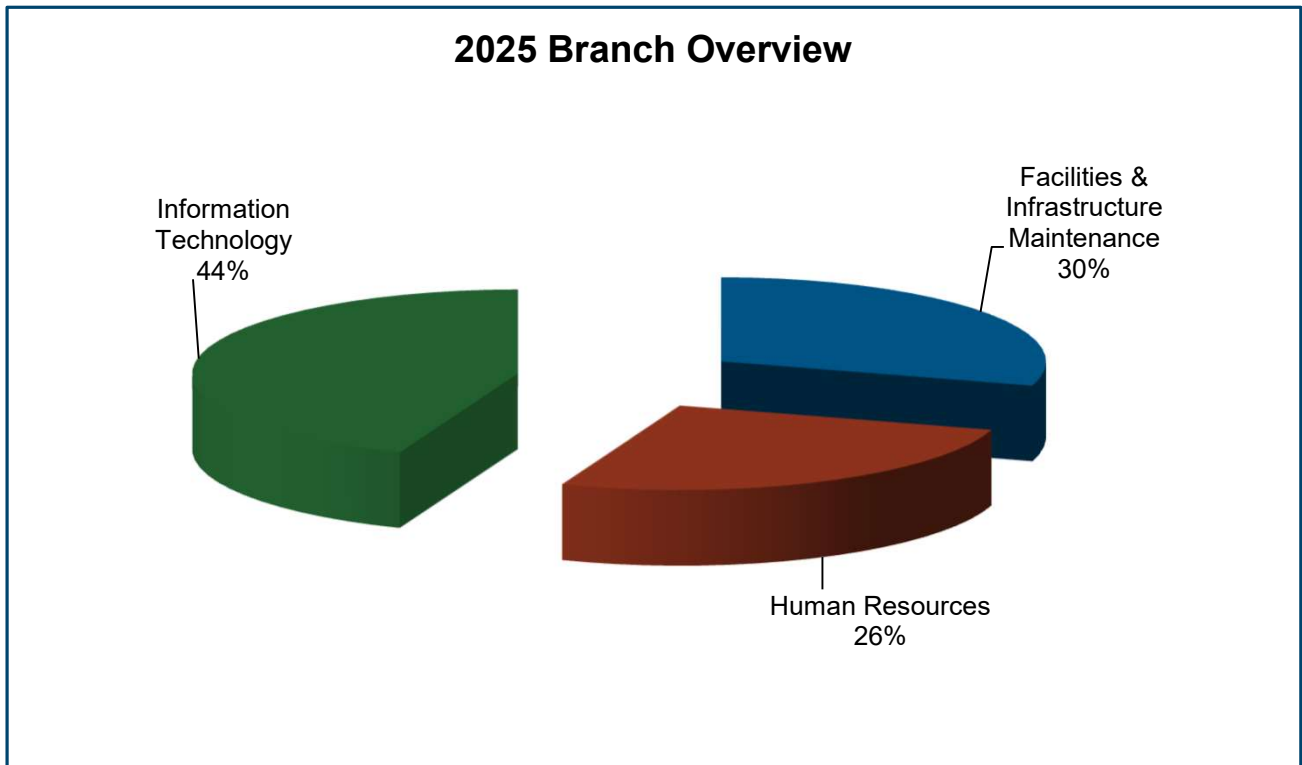


Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 1,355,196	\$ 1,528,480	\$ 1,578,771	\$ 1,637,786
TOTAL:	\$ 1,355,196	\$ 1,528,480	\$ 1,578,771	\$ 1,637,786



OPERATIONAL SERVICES

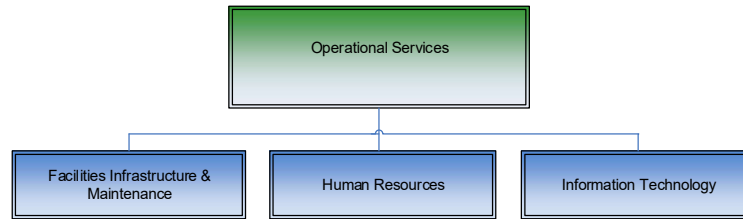


	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Facilities & Infrastructure Maintenance	\$ 9,679,651	\$ 8,266,499	\$ 12,076,659	\$ 8,226,015
Human Resources	\$ 5,371,261	\$ 6,871,219	\$ 6,864,957	\$ 7,281,164
Information Technology	\$ 10,768,996	\$ 12,045,352	\$ 12,537,855	\$ 12,242,513
TOTAL:	\$ 25,819,907	\$ 27,183,071	\$ 31,479,471	\$ 27,749,692



Operational Services

(303) 987-7700





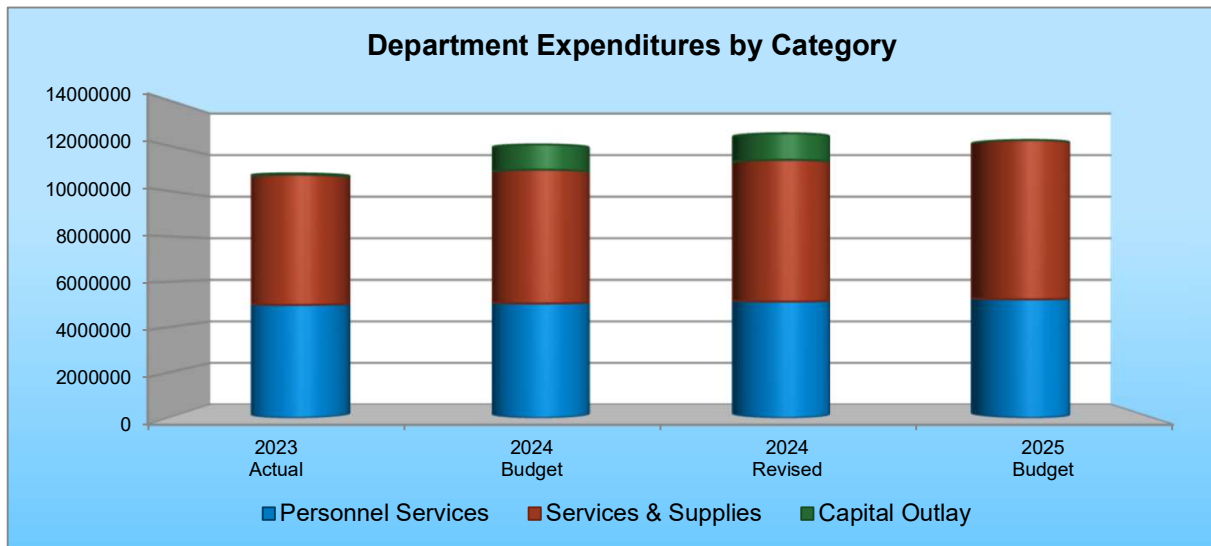
Branch: Operational Services

Mission Statement: The Operational Services Branch is dedicated to delivering innovative, efficient, and reliable services that support the city’s workforce, safeguard its assets, and enhance the quality of life for our community. Through the strategic integration of the IT Department, Human Resources, Total Rewards, Facilities and Infrastructure Maintenance Divisions, and the Risk Management teams, we are committed to providing seamless, proactive solutions that drive the city’s continued success.

Purpose: The Operational Services Branch aspires to be a benchmark of operational excellence, where technology, people, and infrastructure are aligned to create a resilient, sustainable, and thriving city. Our vision is to lead in the provision of integrated services that empower employees, protect the community, and foster a culture of continuous improvement and innovation across all operational departments.

Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 9,124,031	\$ 10,355,293	\$ 10,610,183	\$ 11,076,050
Services & Supplies	12,798,102	13,374,689	13,695,689	14,673,953
Capital Outlay	3,782,686	3,338,000	7,058,510	1,884,600
Debt Services	115,089	115,089	115,089	115,089
TOTAL:	\$ 25,819,907	\$ 27,183,071	\$ 31,479,471	\$ 27,749,692



Department Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 14,938,172	\$ 17,302,622	\$ 17,395,195	\$ 18,664,264
Equipment Replacement Fund	2,667,858	2,809,000	3,246,533	2,250,000
Capital Improvement Fund	4,037,438	2,336,000	5,996,549	1,859,600
Open Space Fund	329,826	323,554	333,492	340,494
Property and Casualty Fund	2,490,204	3,106,475	3,202,030	3,275,242
Workers Comp Self-Insurance Fund	1,356,410	1,305,420	1,305,672	1,360,092
TOTAL:	\$ 25,819,907	\$ 27,183,071	\$ 31,479,471	\$ 27,749,692

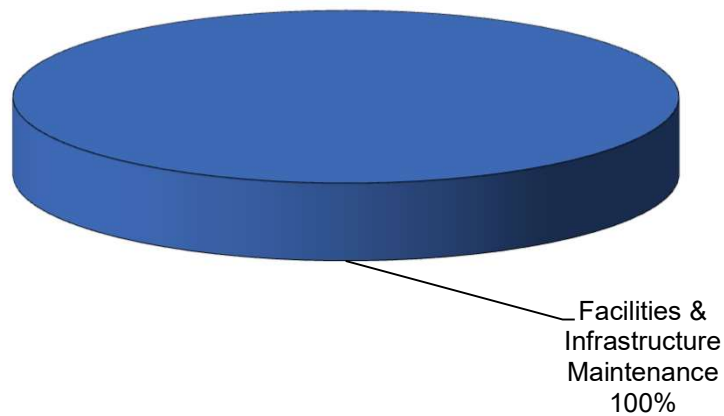


THIS PAGE INTENTIONALLY LEFT BLANK



Facilities & Infrastructure Maintenance

2025 Department Overview



	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Facilities & Infrastructure Maintenance	\$ 9,679,651	\$ 8,266,499	\$ 12,076,659	\$ 8,226,015
TOTAL:	\$ 9,679,651	\$ 8,266,499	\$ 12,076,659	\$ 8,226,015

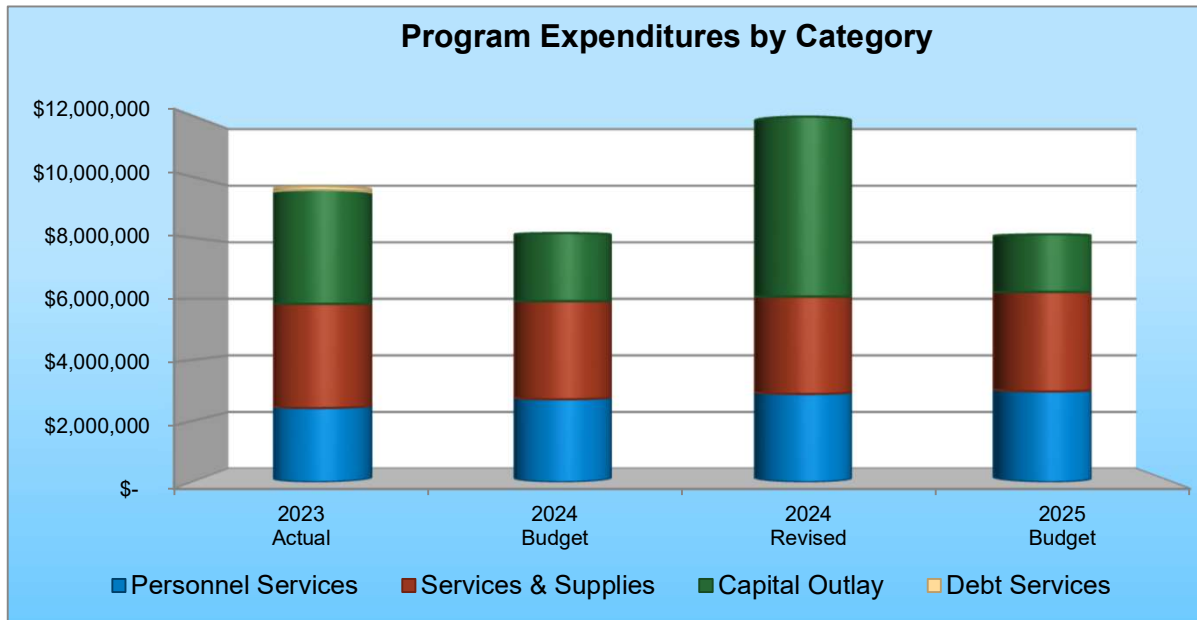


Program: Planning, Construction & Maintenance
Department: Facilities & Infrastructure Maintenance
Division: Planning, Construction & Maintenance

Purpose: The Facilities & Infrastructure Maintenance department provides for facility renovation and construction, contract and project management, and facility operations and maintenance for 156 City-owned buildings with a total of 1,129,403 square feet. The Division also works with other City departments on resource management, utility, energy efficiency, conservation and sustainability efforts.

Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 2,424,012	\$ 2,710,066	\$ 2,883,677	\$ 2,965,982
Services & Supplies	3,410,521	3,212,344	3,188,344	3,260,344
Capital Outlay	3,730,029	2,229,000	5,889,549	1,884,600
Debt Services	115,089	115,089	115,089	115,089
TOTAL:	\$ 9,679,651	\$ 8,266,499	\$ 12,076,659	\$ 8,226,015



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 5,312,388	\$ 5,606,945	\$ 5,746,618	\$ 6,025,921
Capital Improvement Fund	4,037,438	2,336,000	5,996,549	1,859,600
Open Space Fund	329,826	323,554	333,492	340,494
TOTAL:	\$ 9,679,651	\$ 8,266,499	\$ 12,076,659	\$ 8,226,015

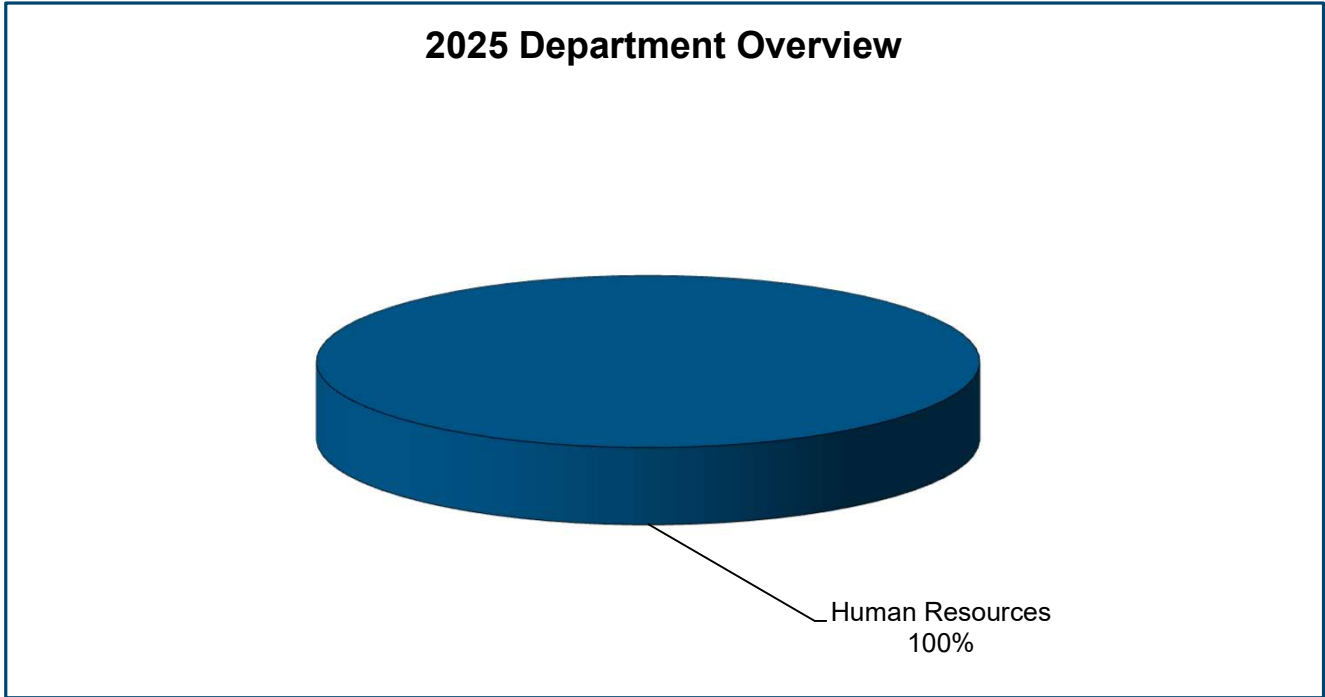
Full-Time Positions

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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Full-Time FTE	0.00	0.00	24.00	24.00
Part-Time FTE	0.00	0.00	0.00	0.00
Variable FTE	0.00	0.00	0.00	0.00
TOTAL:	0.00	0.00	24.00	24.00



HUMAN RESOURCES



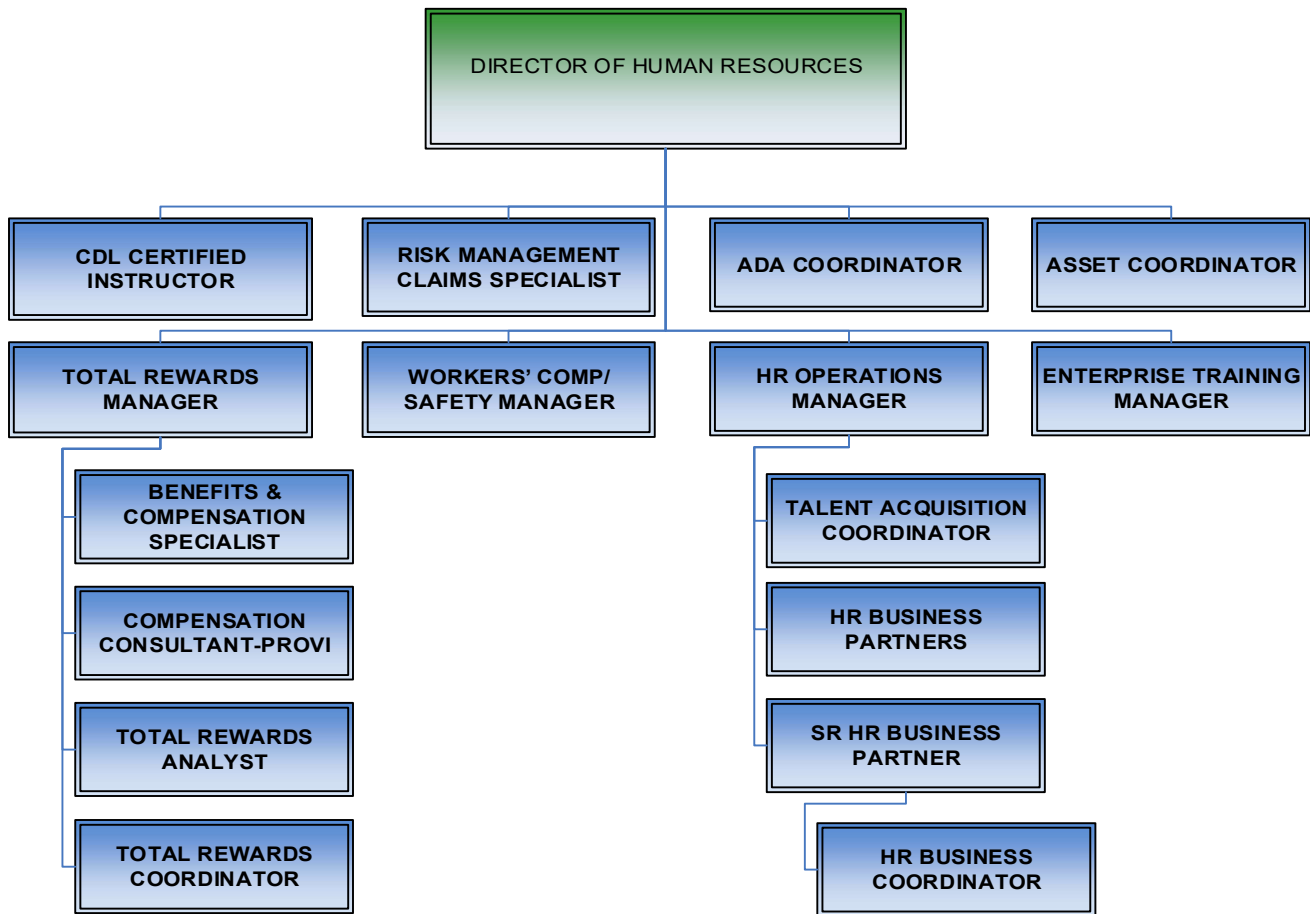
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Human Resources	\$ 5,371,261	\$ 6,871,219	\$ 6,864,957	\$ 7,281,164
TOTAL:	\$ 5,371,261	\$ 6,871,219	\$ 6,864,957	\$ 7,281,164



HUMAN RESOURCES

(303) 987-7700

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





Department: Human Resources

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

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

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

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

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

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

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

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

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



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

❖ FISCAL RESPONSIBILITY

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

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

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

Result-Benefit:

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

❖ EDUCATION AND INFORMATION

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

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

- Americans with Disabilities Act (ADA) Title I and Title II
- 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: Employees are provided with comprehensive information about their pay and benefits. New employees participate in a benefits orientation, and current and retired employees receive on-going communication and training on topics such as financial planning, retirement, health and welfare insurance, etc.**

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



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

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

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

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

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

Activity: Develop and implement policies and procedures that promote ethical behavior, integrity, and fair treatment of employees.

Expectation: The department stays updated with labor laws, regulations, and compliance requirements, ensuring HR practices align with legal and ethical standards.

Result-Benefit: Various Administrative Regulations were developed and/or revised this year in order to maintain compliance with all applicable federal, state and local regulations.

- ◆ **GOAL: To ensure the effective utilization of financial resources provided by CIGNA and Kaiser as well as our self-insurance program, the Employee Wellness Coordinator will coordinate and promote employee wellness initiatives**

Activity: Prioritize employee well-being by implementing programs that support physical and mental health, work-life balance, and flexible work arrangements.

Expectation: Foster a positive work culture that promotes employee happiness and reduces stress.

Result-Benefit: The City of Lakewood and its employees will benefit by improved Employee health, increased productivity, reduced stress, and enhanced work-life balance.



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

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

Activity: Collaborate with other departments to align HR strategies with overall organizational objectives. Work closely with departments to understand organizational needs and provide HR support in achieving strategic goals.

Expectation: Coaching and mediation services are provided to enhance employee development and facilitate performance improvement plans. Guidance is given to departments in interpreting policies, procedures, state and federal laws, ensuring that employees and managers are following correct procedures. Retention and exit interviews play an important role in providing valuable insight into problem areas that should be addressed in work groups for improving processes and programs.

Result-Benefit: Throughout the year, Human Resources conducts meetings with employees, managers, and supervisors to discuss the transitional status process to include return to work plans, alternative duty, short-term and long-term disability, and at times, medical separations from the City.

The Talent Management Division strives to perform a retention interview with new employees. In 2022 and early 2023, 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 2023 for regular employees was 11.2 percent (11.2%), which is less than the "All Colorado" turnover rate of 27.1 percent (27.1%) for for all sectors and industries, as published in the Employer's Council HR Metrics Survey for 2022. The City strives for open and honest communication, a culture of service and education to the community, teamwork among co-workers, and leadership development and training opportunities, to assist in retaining high-quality employees.

<u>Year</u>	<u>Turnover Rate</u>	<u>Year</u>	<u>Turnover Rate</u>	<u>Year</u>	<u>Turnover Rate</u>
2023	11.20%	2019	9.90%	2015	9.60%
2022	15.50%	2018	10.80%	2014	8.20%
2021	14.20%	2016	11.90%	2013	6.60%
2020	11.20%	2016	11.90%	2012	6.60%



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

- ◆ **GOAL:** Administer progressive, responsive, and competitive compensation and benefit plans designed to attract and retain quality employees, to meet the needs of employees and their families by enhancing employee security, and to help maintain job satisfaction and maximize productivity.

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

Expectation: Total compensation is continually monitored and adapted to economic and workforce changes. Good relationships with benefit providers are maintained to better assist with mediation and facilitation between employees and vendors when resolving problems.

Result-Benefit: The City of Lakewood administers 3 pension plans, 2 medical plans, 2 dental plans, a vision plan, 3 life insurance plans, a survivor life plan, a Police Duty Death and Disability plan, a travel accident plan, 3 disability plans, 2 flexible spending plans, an Employee Assistance program, various retiree plans, and numerous other benefits.

Activity: Comprehensive salary and benefit surveys are utilized to compile necessary data to determine competitive wages and benefits provided in the market.

Expectation: Through the salary and benefit surveys that are conducted, the City stays current with the market and is able to adapt to economic and workforce changes.

Result-Benefit: The City participates in over 250 different salary and benefit surveys each year.

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

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

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

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

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

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



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

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

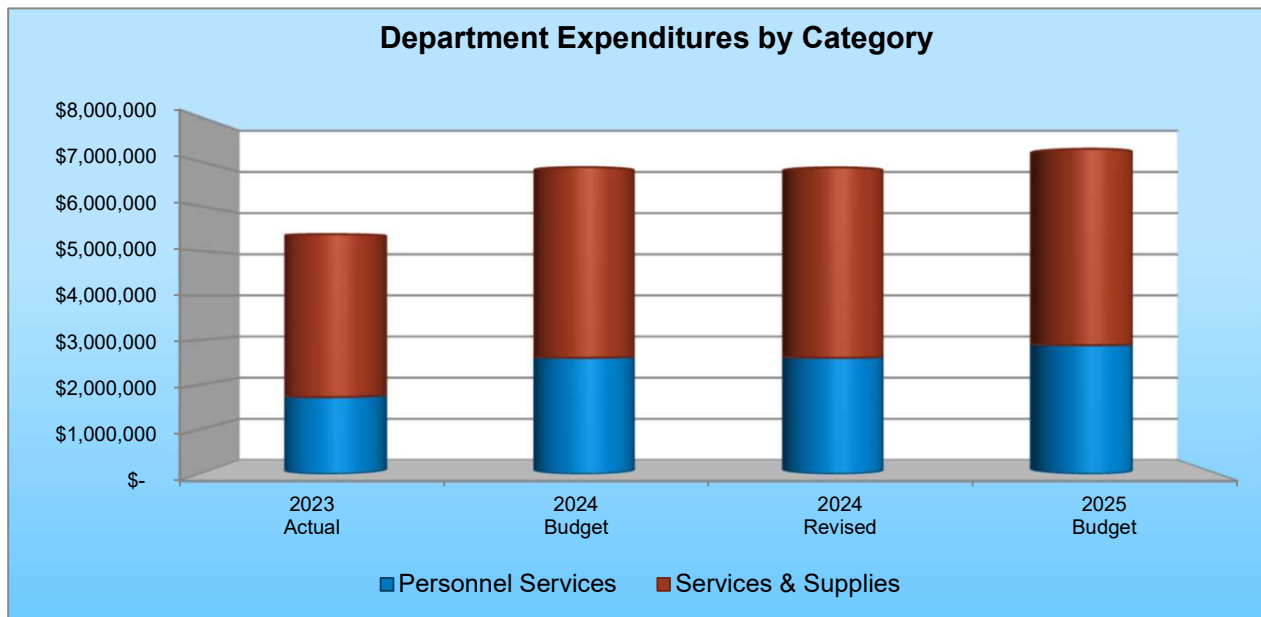
Activity: Risk Management assists all employees in maintaining safety and occupational health programs which will ensure the safe and effective completion of City services and reduce accidents and injuries.

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

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

Department Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 1,721,489	\$ 2,602,495	\$ 2,601,233	\$ 2,886,054
Services & Supplies	3,649,772	4,268,724	4,263,724	4,395,109
TOTAL:	\$ 5,371,261	\$ 6,871,219	\$ 6,864,957	\$ 7,281,163





Department Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 1,524,646	\$ 2,459,324	\$ 2,357,254	\$ 2,645,830
Property & Casualty Fund	2,490,204	3,106,475	3,202,030	3,275,242
Workers Comp Self-Insurance Fund	1,356,410	1,305,420	1,305,672	1,360,092
TOTAL:	\$ 5,371,260	\$ 6,871,219	\$ 6,864,956	\$ 7,281,164

Full-Time Positions

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

	2023 Revised	2024 Budget	2024 Revised	2025 Budget
Full-Time FTE	14.70	14.70	18.40	18.40
Part-Time FTE	0.00	0.00	0.00	0.00
Variable FTE	0.28	6.41	5.44	5.44
TOTAL:	14.98	21.11	23.84	23.84

ACCOMPLISHMENTS

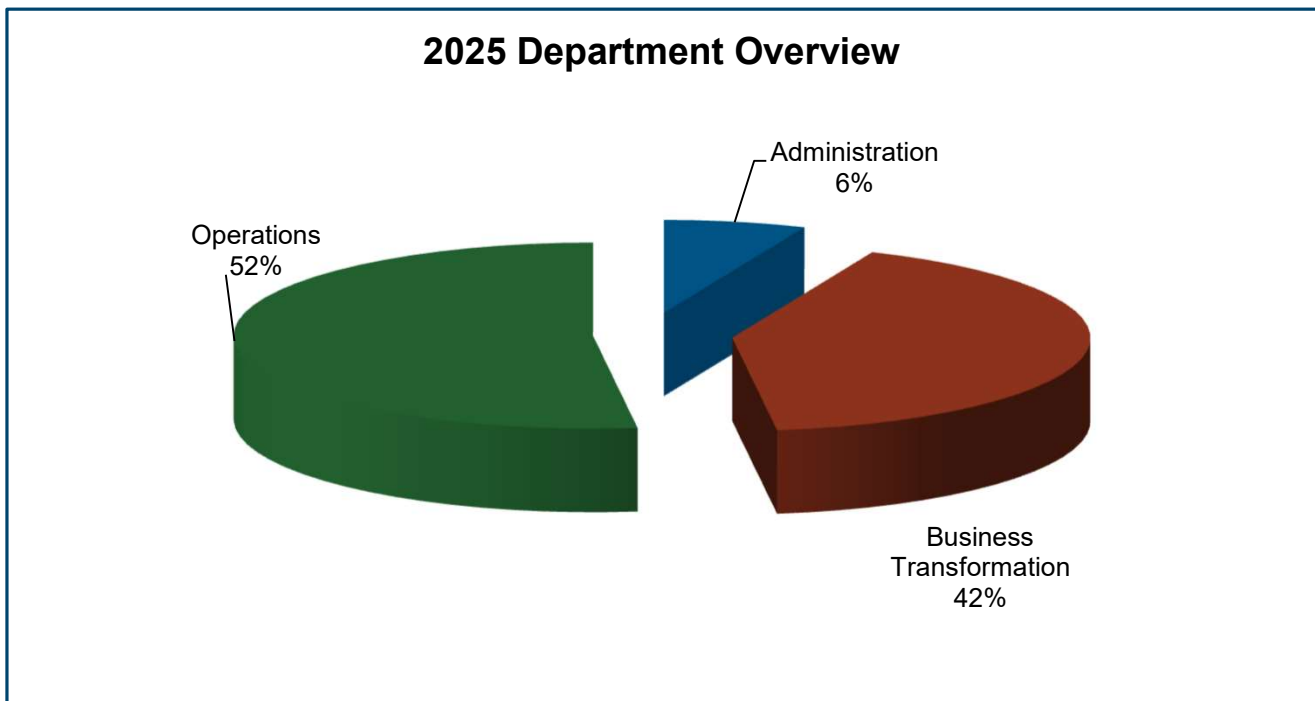
- ◆ Implemented Workday to provide enhanced technology for the workforce and create efficient processes for an overall better employee experience.



THIS PAGE INTENTIONALLY LEFT BLANK



INFORMATION TECHNOLOGY



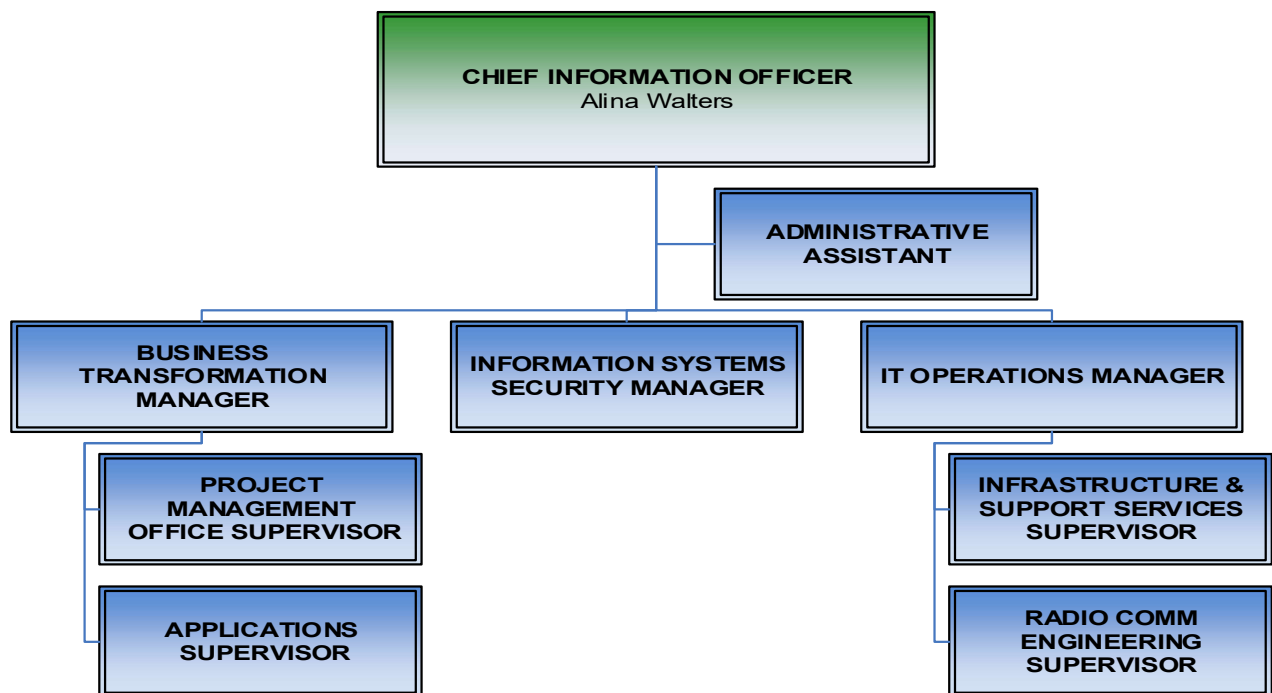
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Administration	\$ 879,717	\$ 717,237	\$ 728,861	\$ 783,935
Business Transformation	3,509,103	4,774,134	4,793,667	5,094,535
Operations	4,510,098	6,553,982	6,782,756	6,364,043
Other	1,870,078	-	232,572	-
TOTAL:	\$ 10,768,996	\$ 12,045,352	\$ 12,537,855	\$ 12,242,513



INFORMATION TECHNOLOGY

(303) 987-7676

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





Department: Information Technology

Purpose: The IT department plays a crucial role in the city’s operations by ensuring continuous, secure, and efficient access to services through the delivery of pragmatic and innovative technology solutions. Our primary Building on the operational and business efficiencies gained through technology in 2024 and prior years, in 2025 the IT Department will continue to monitor, manage, and strengthen the city’s cybersecurity posture, evolve our technology infrastructure’s throughput and resilience, and further the community’s availability of increased online services through the delivery of accessible, sustainable, and pragmatic digital business solutions.

The department has two divisions and an Information Security Office, who collectively stay abreast of emerging technologies and business trends to ensure that the city’s information and systems are consistently available, secure, and aligned with fiscal and organizational goals. In parallel, the department aims to empower city staff to fully benefit from our continuously evolving portfolio of technical tools and business solutions.

The Business Transformation Division is chartered to build collaborative partnerships with the city’s departments, provide transparency into IT investments for informed decision making, and deliver, manage, and evolve effective and efficient business solutions.

The IT Operations Division is focused on providing exceptional technical support, monitoring, sustaining, and continually adapting the city’s technology and radio infrastructure, and ensuring our departments are positioned to meet citizen demands for modern, secure, and uninterrupted service delivery.

The Information Security Office protects the city’s information, systems, and business solutions from cybersecurity threats such as ransomware attacks, phishing attempts, and data breaches.

The IT department is guided by three over-arching principles, that when coupled with our 2025 strategic goals, align with the city’s mission of enhancing our community’s access to and experience with city services. In summary, our three key principles guide us to:

- 1.Be “Employee- and Community-Centric”;
- 2.Build a “Future-Ready Lakewood”; and,
- 3.Be a “Center of Technology Excellence”.

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

❖ **PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE**

◆ **GOAL: Provide Secure, Resilient, and Efficient Operations through Technology**

Activity: Build secure, resilient operations and drive enterprise-wide efficiencies through robust technology infrastructure management, expanded preventive maintenance services, and implementation of smart technologies that provide timely insights for informed decision making.

Expectation: Build a scalable, cloud-first technical architecture and preventive technology maintenance program that will (1) adapt to the city’s growing portfolio of digital solutions; (2) support increasing data management requirements; and (3) provide secure and uninterrupted operations to our end-users and to the community.



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

Result-Benefit: By investing in secure, scalable, and resilient core technologies, the IT department will ensure that the city's growing portfolio of cloud solutions and data is continuously available to our end-users and community.

- ◆ **GOAL: Build a Future-Ready Lakewood through Digital Business Solutions**

Activity: Build a "Future-Ready Lakewood" and deliver world-class services to the community through the implementation of secure, accessible, sustainable, and pragmatic digital business solutions, moving the organization toward full digital equity and access.

Expectation: Partner with the city's departments to stay abreast of emerging business needs and available technical solutions and collaborate to implement digital solutions that best meet security, technical, business, and overall city operational goals.

Result-Benefit: By seamlessly integrating technology and moving toward full digital equity, the city will be able to consistently provide increased access to our evolving portfolio of services outside the current limitations of standard business hours and physical locations, and to better support the diverse needs of our employees and community.

- ◆ **GOAL: Increase Productivity and Community Engagement through Responsible Use of Generative Artificial Intelligence (GenAI) and Pragmatic Digital Tools and Services**

Activity: Strengthen cybersecurity and operations, increase employee productivity, and foster trust and enhanced engagement between the City of Lakewood and the community through the responsible use of generative artificial intelligence (GenAI) and digital technologies that meet emerging community needs.

Expectation: Create a roadmap for responsibly integrating generative AI into the city's core cybersecurity and technology processes and solutions, as well as into business process workflows, to streamline and reduce repetitive tasks, enable more efficient use of the city's digital solutions, and increase opportunities to effectively engage with the community.

Result-Benefit: By incrementally introducing GenAI and other innovative digital technologies into our environment to address emerging needs, we aim to drive innovation and enhance overall performance in an ethical, transparent, and inclusive manner, promoting a collaborative environment where all employees and community members can benefit from and contribute to the continuous advancements in technology.

- ◆ **GOAL: Empower the IT Workforce through Continuous Learning**

Activity: Enhance the overall agility, efficiency, and resilience of the IT department workforce in response to technological advancements and organizational needs through upskilling and culture of continuous learning.

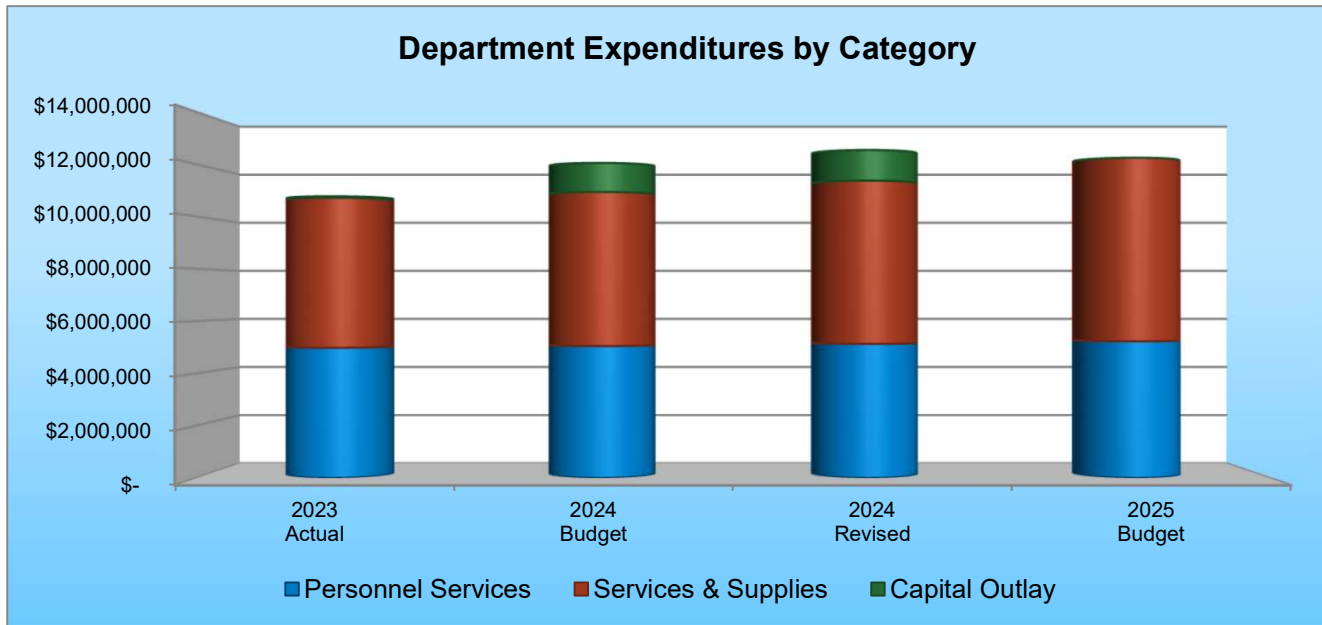
Expectation: Evolve the IT department's portfolio of skills to enable timely investments into digital platforms that offer secure, modern, scalable, and continuously evolving capabilities and self-service functions to (1) allow our employees to improve internal operations; (2) increase employee and community satisfaction and engagement; (3) adapt to changing community needs and legal mandates; and (4) deliver accessible, innovative, and sustainable solutions and services aligned with city goals.

Result-Benefit: Through the implementation of secure and innovative digital solutions and by staying abreast of and leveraging smart technologies, continuously improve our staff's level of engagement and ability to deliver future-focused, accessible, equitable, timely, and quality services to our employees and community. In parallel, create a culture of continuous learning and strengthen staff's professional acumen to maintain a competitive advantage within the technology industry and appeal to high performing employees.



Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 4,978,530	\$ 5,042,731	\$ 5,125,273	\$ 5,224,013
Services & Supplies	5,737,809	5,893,621	6,243,621	7,018,500
Capital Outlay	52,657	1,109,000	1,168,961	-
TOTAL:	\$ 10,768,996	\$ 12,045,352	\$ 12,537,855	\$ 12,242,513



Department Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 8,101,138	\$ 9,236,352	\$ 9,291,322	\$ 9,992,513
Equipment Replacement Fund	2,667,858	2,809,000	3,246,533	2,250,000
TOTAL:	\$ 10,768,996	\$ 12,045,352	\$ 12,537,855	\$ 12,242,513



Full-Time Positions

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

	2023 Revised	2024 Budget	2024 Revised	2025 Budget
Full-Time FTE	29.00	30.00	30.00	30.00
Part-Time FTE	-	-	-	-
Variable FTE	-	-	-	-
TOTAL:	29.00	30.00	30.00	30.00

ACCOMPLISHMENTS

In support of the City's long-term goals, the Information Technology Department delivered accessible, sustainable, and pragmatic digital business services, built more secure, resilient operations, drove enterprise-wide efficiencies through robust technology resource management, and contributed to a future-ready Lakewood in the following ways:

Enhanced interations with our community:

- ◆ Delivered over thirty new business solutions to expand services across the city through technology.
- ◆ Upgraded the Police Department's radios and the city's overall radio system to boost efficiency, reliability, and statewide regional officer coordination, enhancing community safety and response times.
- ◆ Improved the city's geospatial services offerings through the addition of new applications and data layers resulting in more robust information sharing.
- ◆ Replaced the city's recreation management system with a more secure and user-friendly solution resulting in higher patron satisfaction with registration and online payment capabilities.
- ◆ Enhanced the city's permitting and licensing solution to add planning consultation scheduling, new short-term rental licenses, and fiber permits.
- ◆ Enhanced the City Council meeting experience with a new agenda management solution that maximizes collaboration and ensures clear, concise agenda creation.
- ◆ Expanded the city's digital accessibility program to continue building an inclusive Lakewood for all residents and ensuring compliance with state law.
- ◆ Extensively researched opportunities to expand the city's technology offerings to include the use of AI, automation, personalized communication touchpoints, and more to optimize community interactions.

Improved internal operations:

- ◆ Implemented a new ERP system, Workday, resulting in greater organizational transparency and access to real-time, relevant, and comprehensive HR and financial infomation for timely and strategic decision-making.
- ◆ Partnered with the Public Works Department to modernize the city's fleet management (including fuel management), resulting in enhanced business operations.
- ◆ Improved identity service resiliency, enhanced security, and automated processes through strategic architecture changes, server replacements, and backend application upgrades.
- ◆ Partnered with the Police Department to modernize their training offerings and implemented a new internal affairs system for enhanced agent support.
- ◆ Launched a Business Technology Portfolio program to connect city technology inventory, budget information and service offerings to better understand and plan for a future-ready Lakewood.
- ◆ Strengthened the city's overall security posture to protect the city's critical digital assets, build more resilient operations, and to enhance business continuity planning.

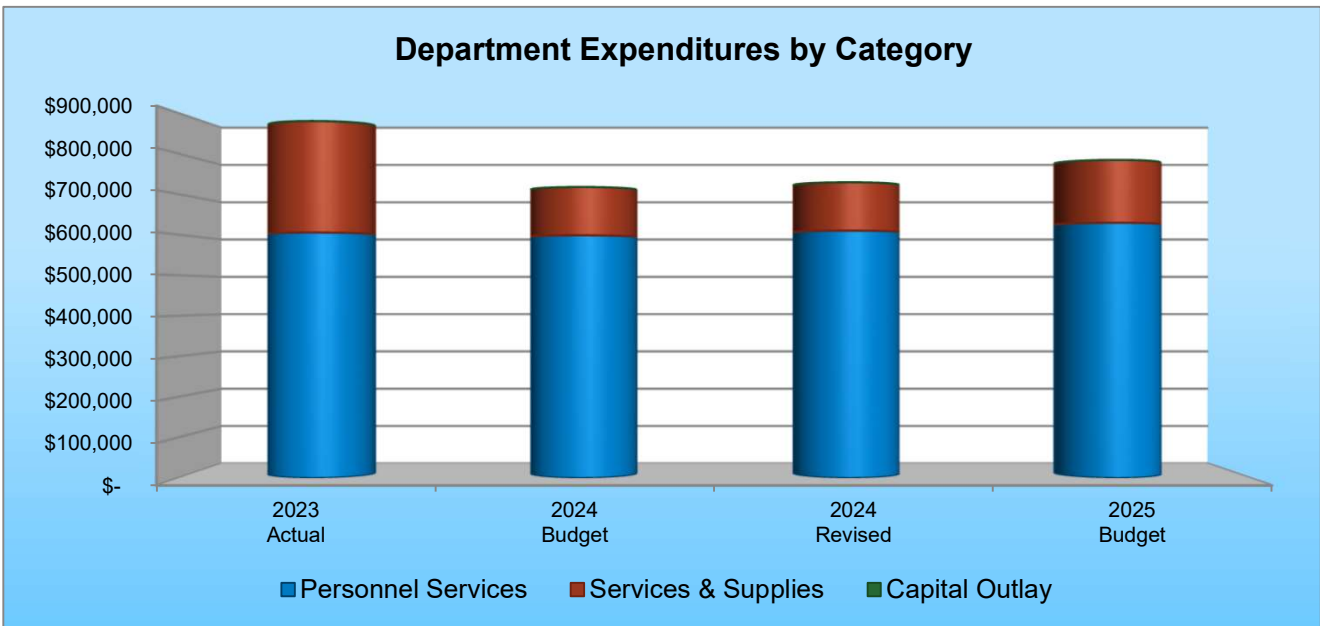


Program: Administration
Department: Information Technology
Division: Administration

Purpose: Newly created Program resulting from a re-org placing IT under an Operational Services Division

Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 604,962	\$ 598,035	\$ 609,659	\$ 629,018
Services & Supplies	274,754	119,202	119,202	154,917
Capital Outlay	-	-	-	-
TOTAL:	\$ 879,717	\$ 717,237	\$ 728,861	\$ 783,935



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 879,717	\$ 717,237	\$ 728,861	\$ 783,935
Equipment Replacement Fund	-	-	-	-
TOTAL:	\$ 879,717	\$ 717,237	\$ 728,861	\$ 783,935



Program: Business Transformation

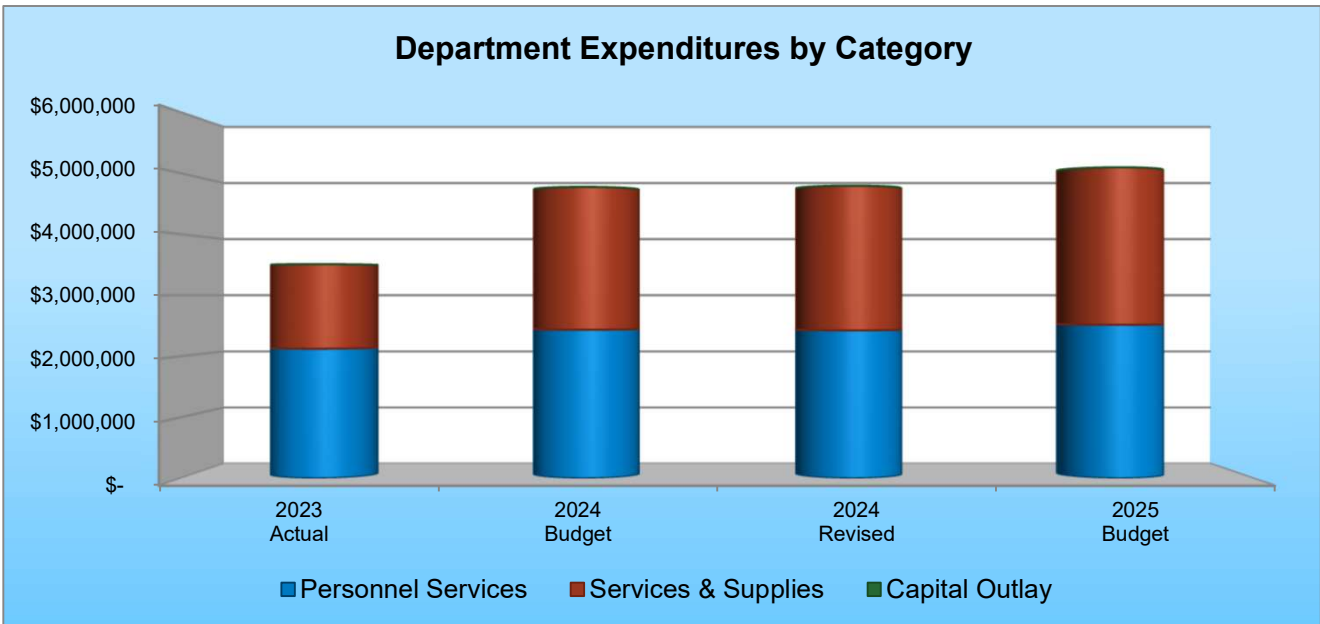
Department: Information Technology

Division: Business Transformation

Purpose: Newly created Program resulting from a re-org placing IT under an Operational Services Division

Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 2,123,819	\$ 2,434,568	\$ 2,424,101	\$ 2,515,056
Services & Supplies	1,385,284	2,339,566	2,369,566	2,579,479
Capital Outlay	-	-	-	-
TOTAL:	\$ 3,509,103	\$ 4,774,134	\$ 4,793,667	\$ 5,094,535



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 3,509,103	\$ 4,774,134	\$ 4,793,667	\$ 5,094,535
Equipment Replacement Fund	-	-	-	-
TOTAL:	\$ 3,509,103	\$ 4,774,134	\$ 4,793,667	\$ 5,094,535

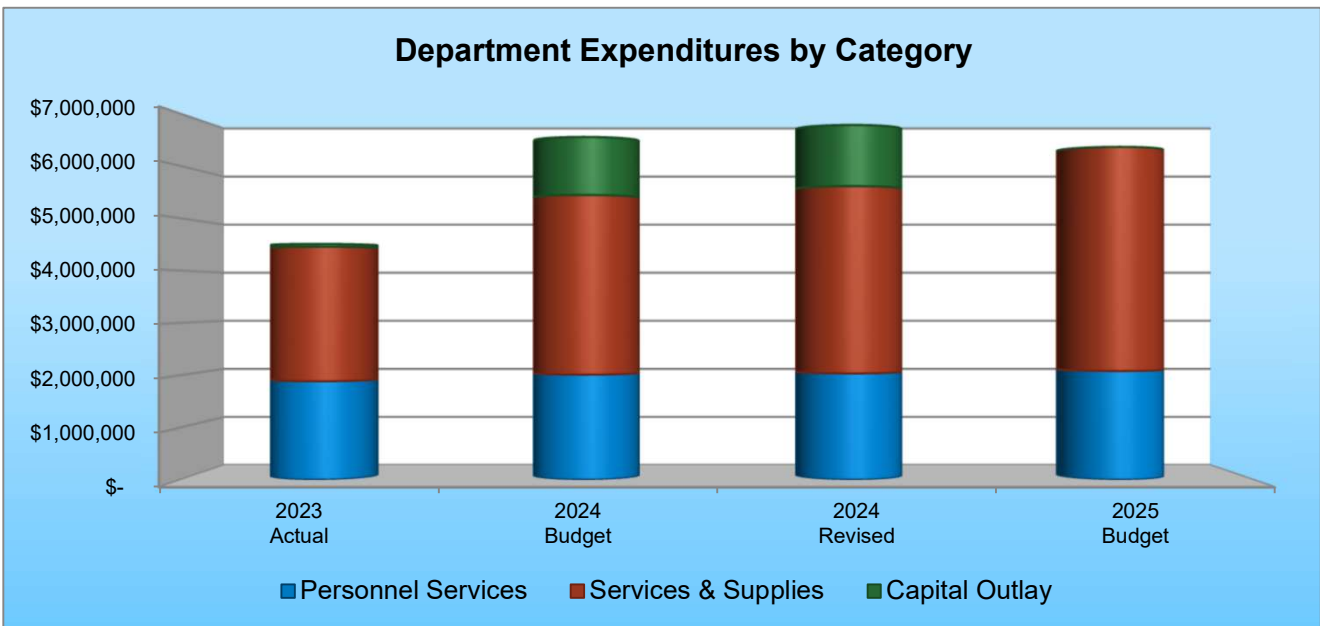


Program: Operations
Department: Information Technology
Division: Operations

Purpose: Newly created Program resulting from a re-org placing IT under an Operational Services Division

Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 1,883,430	\$ 2,010,129	\$ 2,033,942	\$ 2,079,939
Services & Supplies	2,574,012	3,434,853	3,579,853	4,284,104
Capital Outlay	52,657	1,109,000	1,168,961	-
TOTAL:	\$ 4,510,098	\$ 6,553,982	\$ 6,782,756	\$ 6,364,043



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 3,712,318	\$ 3,744,982	\$ 3,768,795	\$ 4,114,043
Equipment Replacement Fund	797,780	2,809,000	3,013,961	2,250,000
TOTAL:	\$ 4,510,098	\$ 6,553,982	\$ 6,782,756	\$ 6,364,043

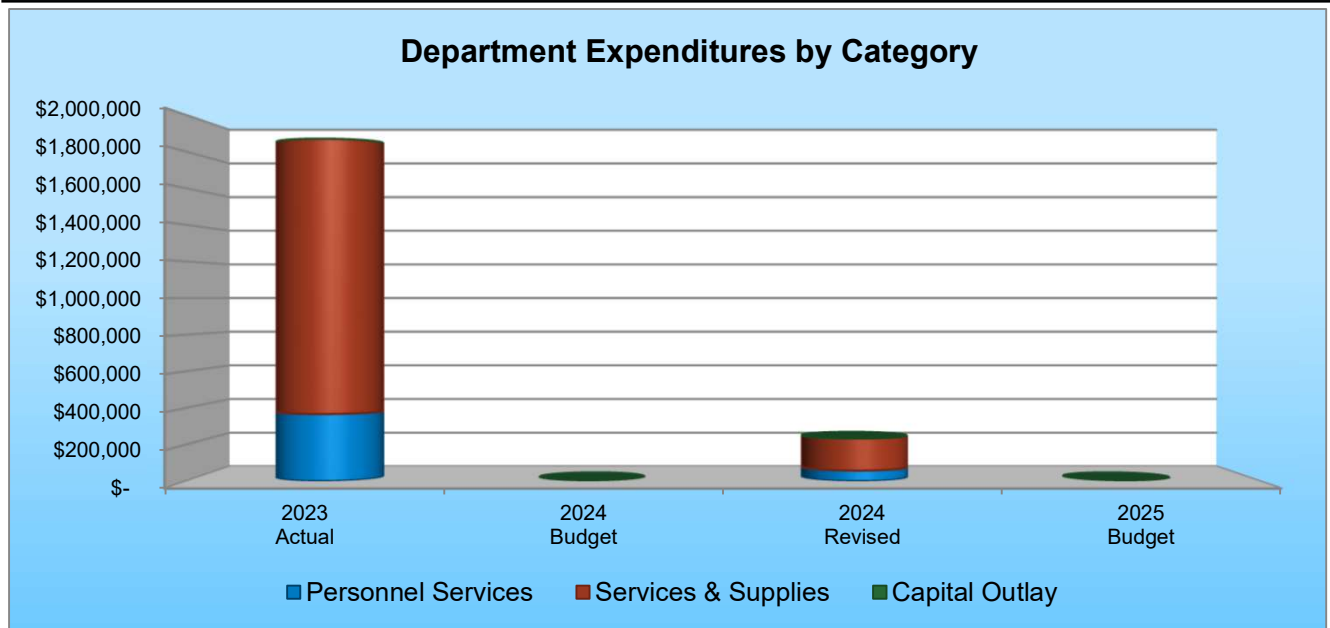


Program: Other
Department: Information Technology
Division: Other

Purpose: Newly created Program resulting from a re-org placing IT under an Operational Services Division

Program Expenditures by Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 366,318	\$ -	\$ 57,572	\$ -
Services & Supplies	1,503,760	-	175,000	-
Capital Outlay	-	-	-	-
TOTAL:	\$ 1,870,078	\$ -	\$ 232,572	\$ -

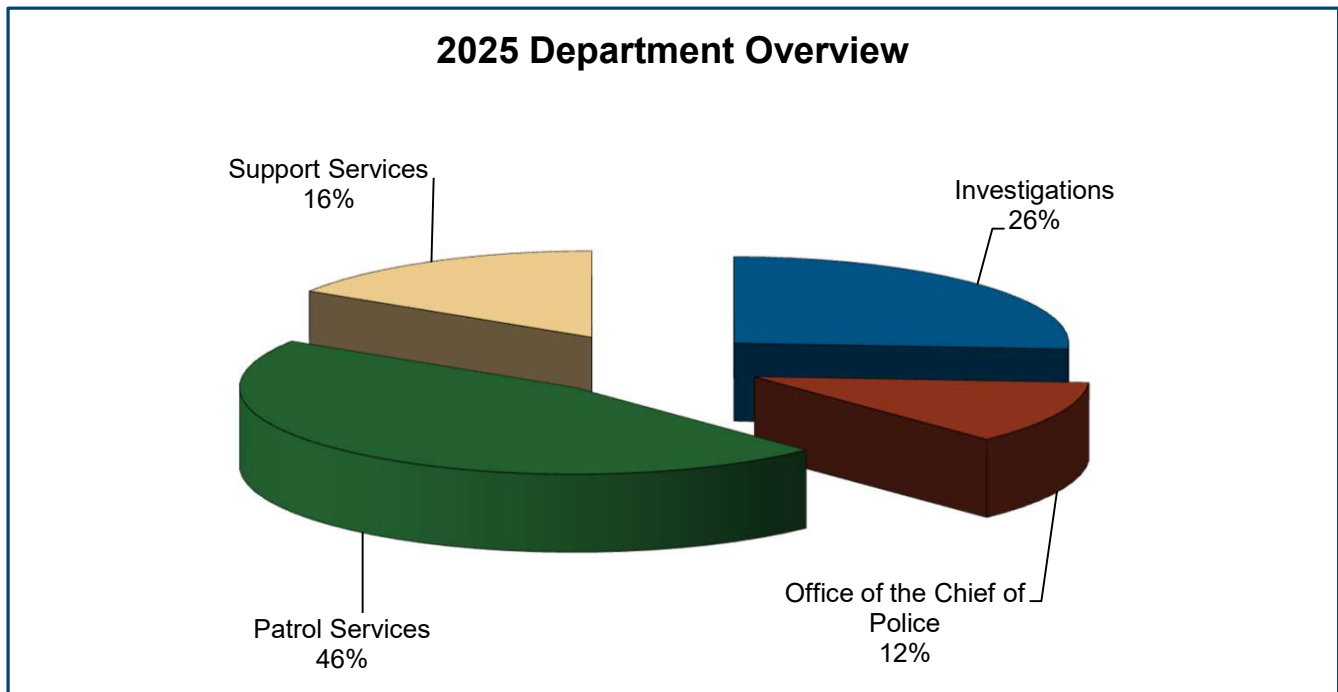


Program Expenditures by Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ -	\$ -	\$ -	\$ -
Equipment Replacement Fund	1,870,078	-	232,572	-
TOTAL:	\$ 1,870,078	\$ -	\$ 232,572	\$ -



POLICE



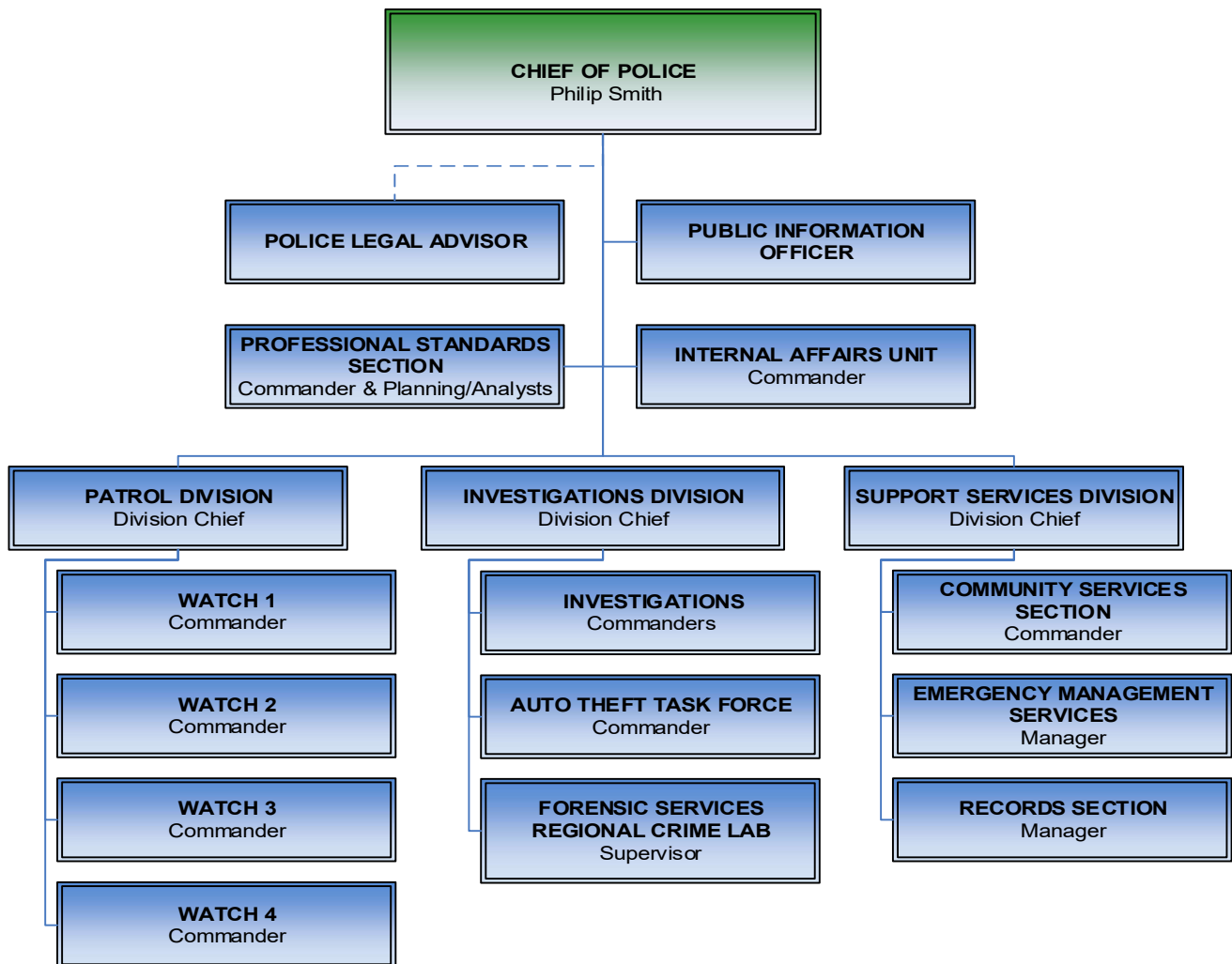
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Investigations	\$ 16,784,435	\$ 16,834,683	\$ 18,988,445	\$ 17,994,125
Office of the Chief of Police	6,601,376	10,562,028	10,185,054	8,116,077
Patrol Services	29,868,039	26,127,303	27,579,210	31,831,447
Support Services	9,658,070	11,325,606	11,229,050	11,060,009
TOTAL:	\$ 62,911,920	\$ 64,849,619	\$ 67,981,759	\$ 69,001,659



POLICE DEPARTMENT

(303) 987-7150

www.lakewood.org/Government/Departments/Police





Department: Police

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

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

❖ **SAFE COMMUNITY**

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

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

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

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

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

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

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

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

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

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

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

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

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



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

❖ OPEN AND HONEST COMMUNICATION

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

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

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

❖ PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE

◆ GOAL: Improve organizational effectiveness and efficiency.

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

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

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

❖ QUALITY LIVING ENVIRONMENT

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

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

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

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



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

❖ COMMUNITY SUSTAINABILITY

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

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

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

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

General Comments

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

The department continues to leverage partnerships and technologies to better serve its citizens, lower crime and provide a sense of security within its neighborhoods. Social media will be used for providing crime prevention information to citizens and as a crime investigation source. Opportunities for alternative funding sources will be explored for services and equipment to include the Jefferson County Emergency Communications Authority as well as local, state, and federal grants. The department's standard of excellence in service will be maintained by meeting the accreditation requirements set forth by the Commission on Accreditation for Law Enforcement Agencies. Participation in select regional task forces will augment public safety services.

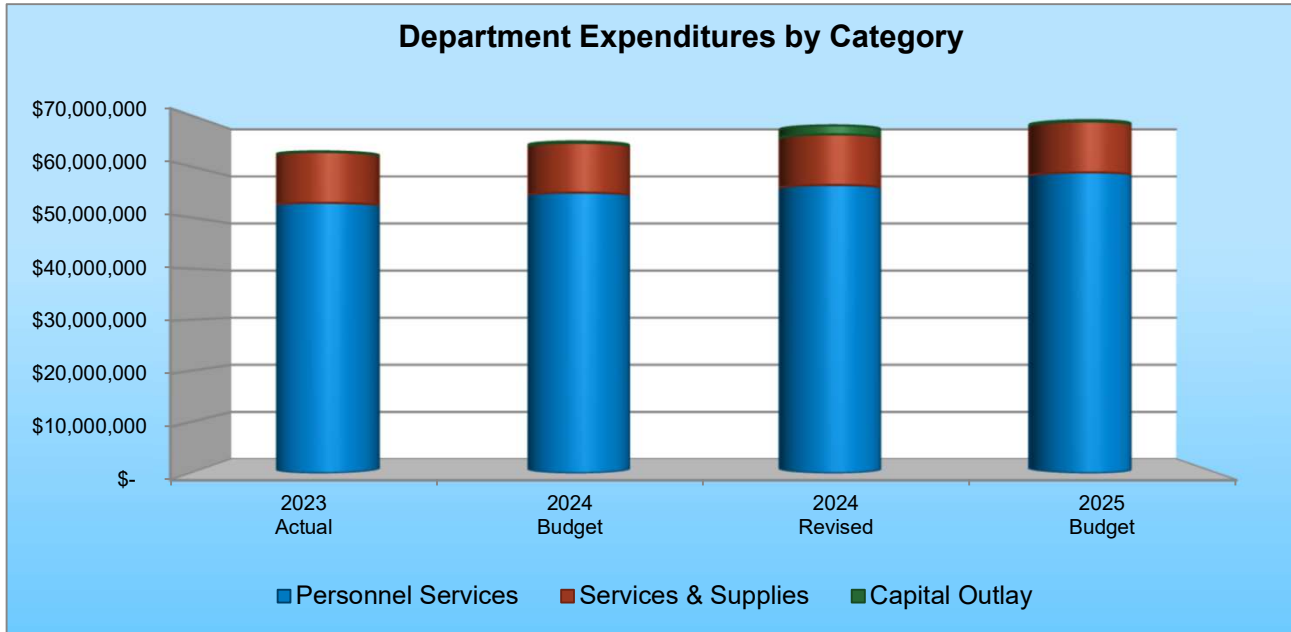
Lakewood Police Department will continue its commitment to exploring opportunities for resource sharing to include the continued support of the regional training academy, the Special Weapons And Tactics (SWAT) Team with Wheat Ridge, the county-wide regional crime lab, and the regional Records Management System. JeffCom 911, the regional communication center, will continue its work to ensure that quality service is provided to our community and police department.

The initiatives for 2024 and beyond will include a focus in three areas: community safety through crime prevention and reduction, critical evaluation of any regionalization opportunities that are presented, and maintaining relationships with professional community partners. Focusing internal resources on crime hot spots and community issues will continue to be a top priority to include attention to graffiti, gang interdiction, and analysis of and response to crime patterns and trends.



Department Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 52,847,606	\$ 54,843,182	\$ 56,331,410	\$ 58,796,512
Services & Supplies	9,942,959	9,737,438	9,911,514	9,956,147
Capital Outlay	121,356	269,000	1,738,835	249,000
TOTAL:	\$ 62,911,920	\$ 64,849,619	\$ 67,981,759	\$ 69,001,659



Department Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 58,095,172	\$ 60,026,446	\$ 61,156,599	\$ 64,096,271
Grants Fund	3,284,418	3,137,516	5,117,963	3,188,984
Tabor Fund	1,532,330	1,685,657	1,707,197	1,716,404
TOTAL:	\$ 62,911,920	\$ 64,849,619	\$ 67,981,759	\$ 69,001,659

Full-Time Positions

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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Full-Time FTE	392.60	393.60	393.60	393.60
Part-Time FTE	1.00	1.00	1.00	1.00
Variable FTE	6.91	7.14	7.60	7.60
TOTAL:	400.51	401.74	402.20	402.20

Police Agent Recruit	24.00	24.00	24.00	24.00
-----------------------------	-------	-------	-------	-------



Program: Office of the Chief of Police

Department: Police

Division: Office of the Chief

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

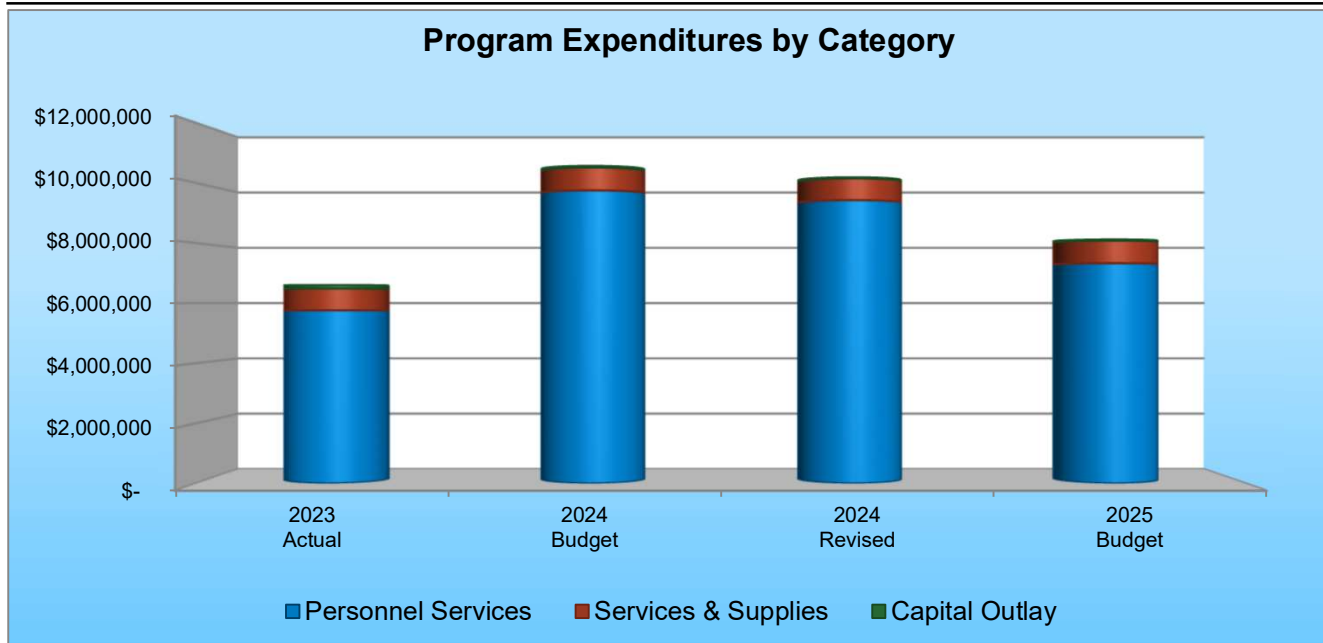
The office works closely with the City Manager's Office to ensure that the community's public safety needs are routinely met in an efficient and effective manner.

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

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

Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 5,758,191	\$ 9,751,102	\$ 9,424,483	\$ 7,326,224
Services & Supplies	726,477	757,926	722,571	751,853
Capital Outlay	116,708	53,000	38,000	38,000
TOTAL:	\$ 6,601,376	\$ 10,562,028	\$ 10,185,054	\$ 8,116,077



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	6,307,604	10,395,325	10,018,351	8,006,092
Grants Fund	293,772	166,703	166,703	109,985
TOTAL:	\$ 6,601,376	\$ 10,562,028	\$ 10,185,054	\$ 8,116,077



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.

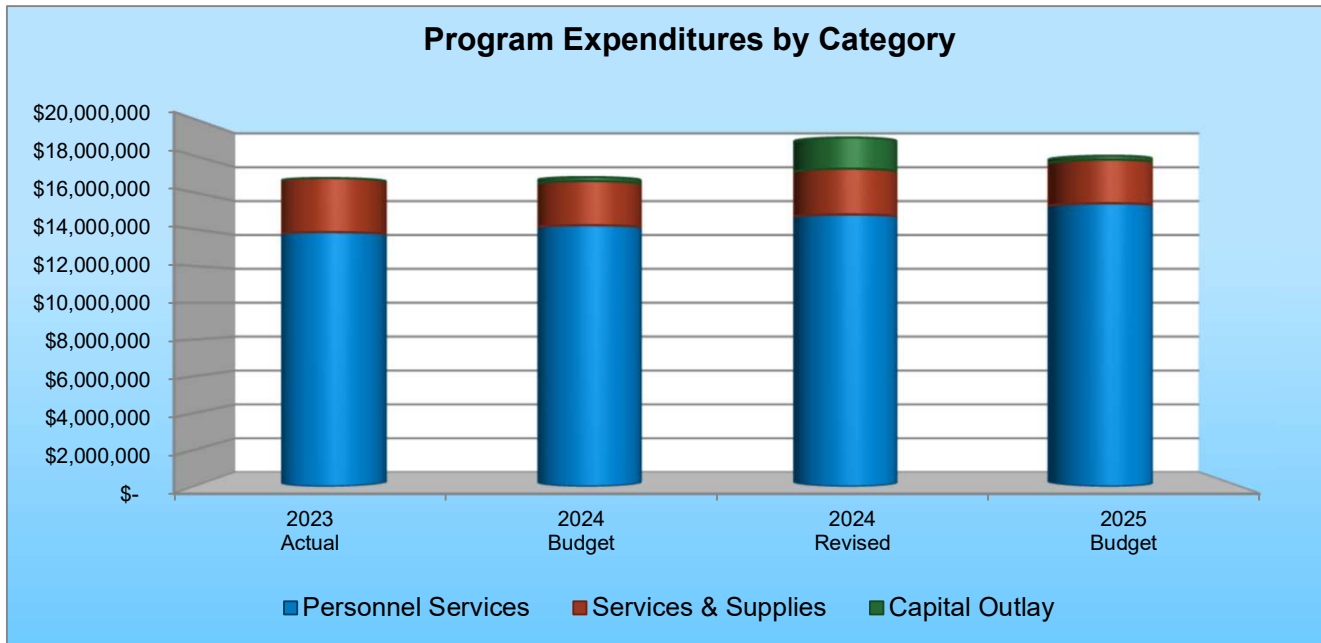
The Lakewood Police Department continues to co-host the multi-agency Metropolitan Auto Theft Task Force. CMATT's mission is to investigate continuing problems caused by auto theft crimes in the Denver metropolitan area. CMATT is funded by the Colorado Auto Theft Prevention Authority and supported by 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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 13,839,568	\$ 14,213,936	\$ 14,796,760	\$ 15,407,748
Services & Supplies	2,943,222	2,404,747	2,490,850	2,375,378
Capital Outlay	1,645	216,000	1,700,835	211,000
TOTAL:	\$ 16,784,435	\$ 16,834,683	\$ 18,988,445	\$ 17,994,125



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 14,328,091	\$ 14,201,197	\$ 14,660,189	\$ 15,290,235
Grants Fund	2,455,901	2,628,486	4,328,256	2,703,891
Tabor Fund	444	5,000	-	-
TOTAL:	\$ 16,784,435	\$ 16,834,683	\$ 18,988,445	\$ 17,994,125



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.

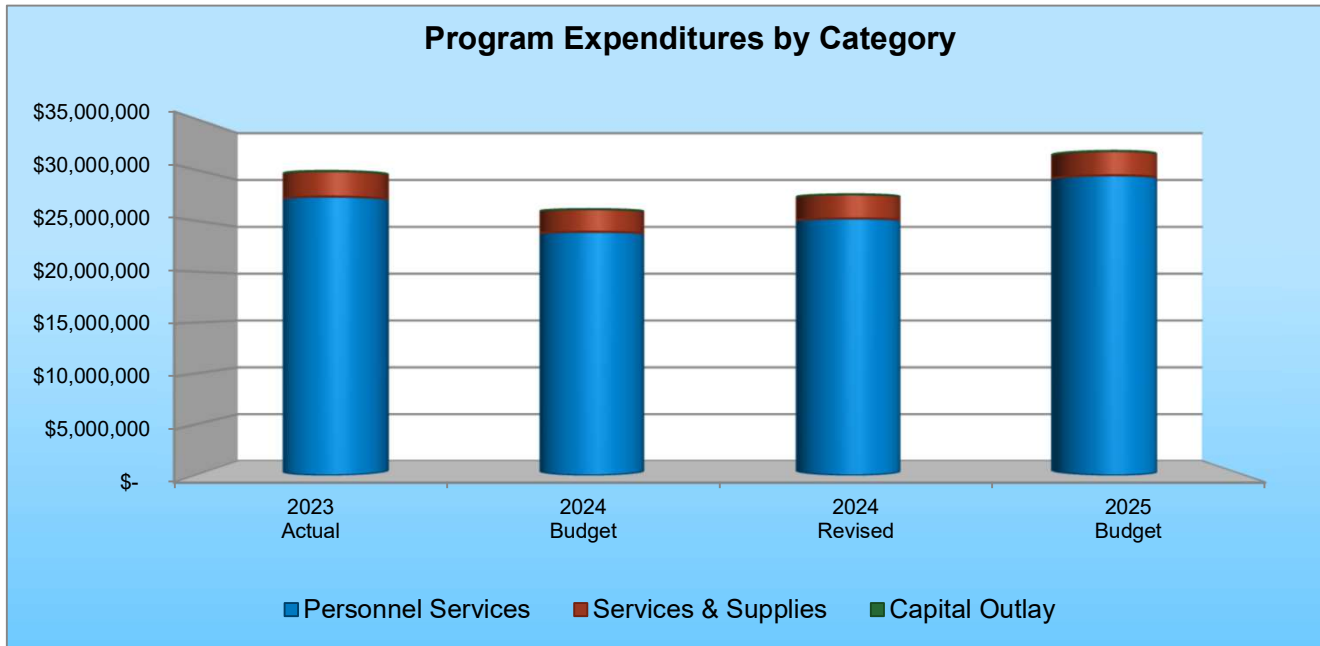
Patrol Services meets the challenges of a more complex society through specialization. The daytime and evening Traffic Teams provide enforcement, investigation, and education on traffic-related issues. The Mills Team provides police services to the area surrounding this distinctive retail complex. The 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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 27,361,071	\$ 23,904,650	\$ 25,214,555	\$ 29,443,337
Services & Supplies	2,504,024	2,222,653	2,364,654	2,388,110
Capital Outlay	2,944	-	-	-
TOTAL:	\$ 29,868,039	\$ 26,127,303	\$ 27,579,210	\$ 31,831,447



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 28,244,108	\$ 24,682,845	\$ 25,842,636	\$ 30,129,523
Grants Fund	534,745	274,327	555,004	307,108
Tabor Fund	1,089,186	1,170,131	1,181,570	1,394,817
TOTAL:	\$ 29,868,039	\$ 26,127,303	\$ 27,579,210	\$ 31,831,447



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.

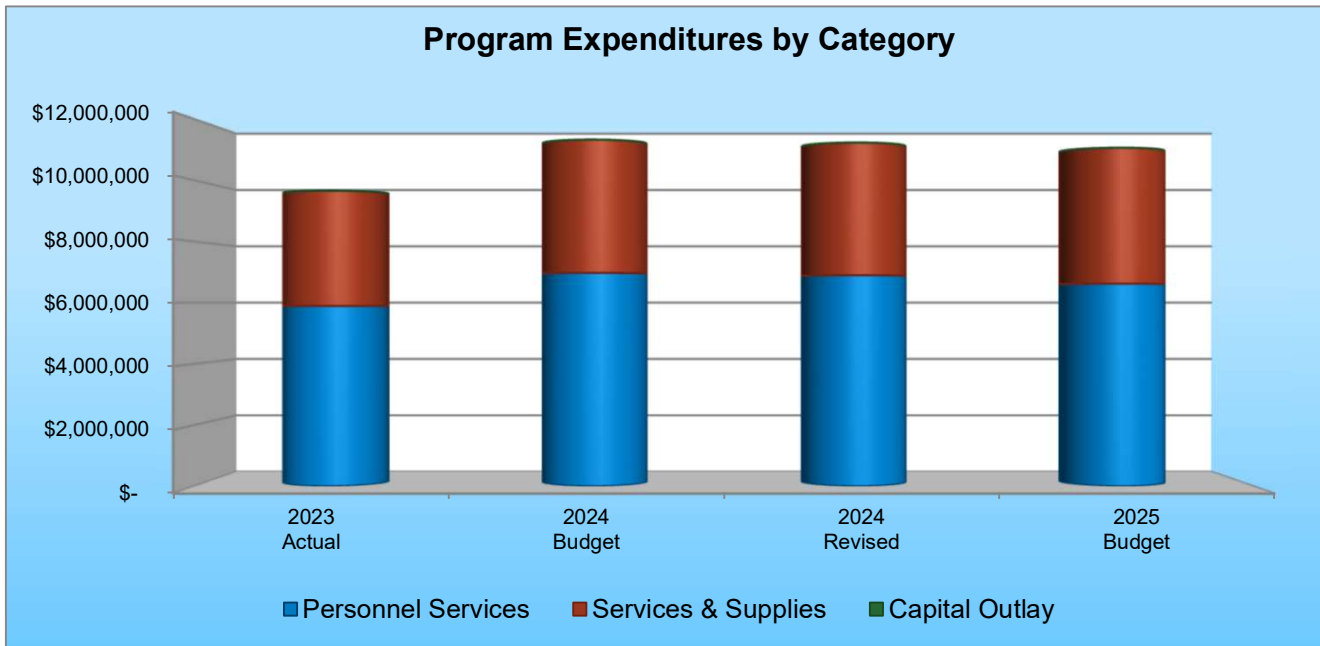
The technology liaison sergeant provides communication to the Information Technology (IT) Department to maximize the effectiveness and efficiency of the computer applications that are utilized by the police department. This position is also responsible for application training and management of software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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 5,888,776	\$ 6,973,494	\$ 6,895,611	\$ 6,619,203
Services & Supplies	3,769,236	4,352,112	4,333,439	4,440,806
Capital Outlay	59	-	-	-
TOTAL:	\$ 9,658,070	\$ 11,325,606	\$ 11,229,050	\$ 11,060,009



Program Expenditures By Fund

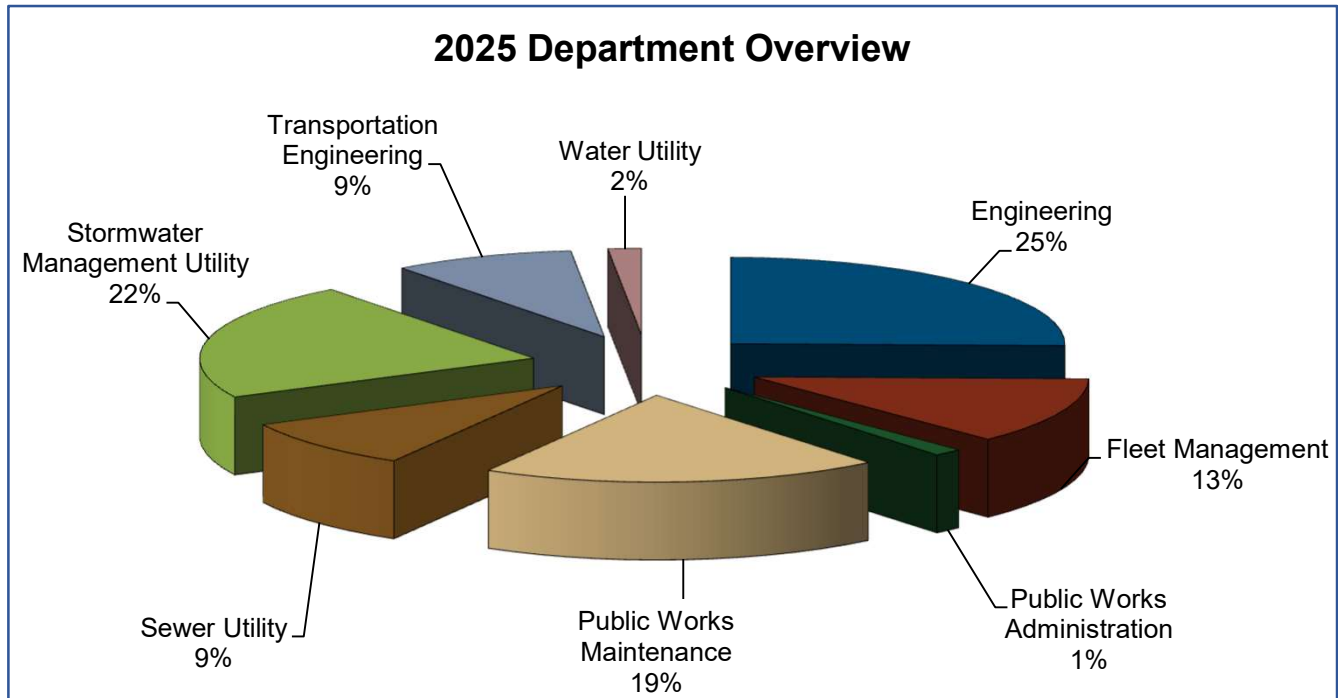
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 9,215,370	\$ 10,747,079	\$ 10,635,423	\$ 10,670,422
Grants Fund	-	68,000	68,000	68,000
Tabor Fund	442,701	510,527	525,627	321,587
TOTAL:	\$ 9,658,070	\$ 11,325,606	\$ 11,229,050	\$ 11,060,009



THIS PAGE INTENTIONALLY LEFT BLANK



PUBLIC WORKS



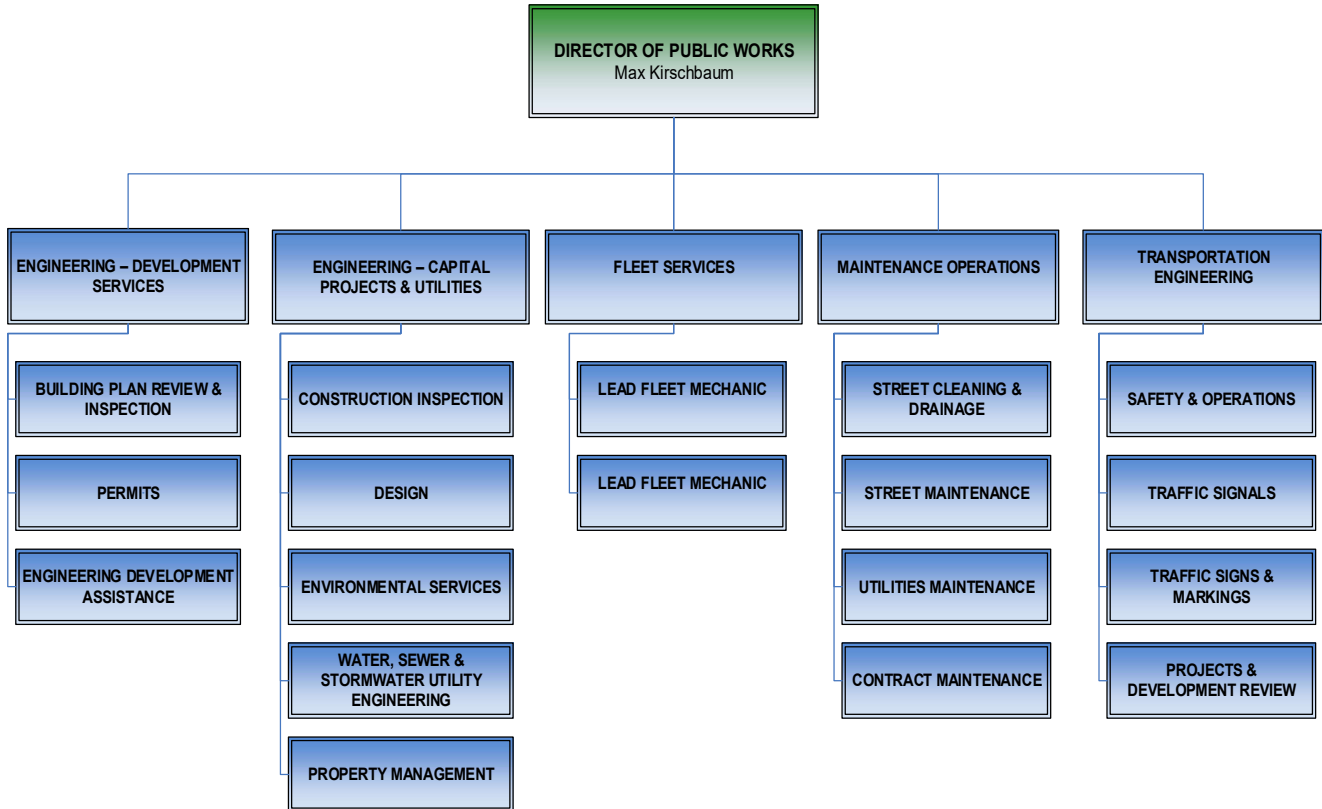
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Engineering	\$ 7,401,339	\$ 15,890,821	\$ 43,452,910	\$ 23,456,849
Fleet Management	8,408,913	12,446,427	13,695,432	11,484,461
Public Works Administration	256,940	1,265,990	1,412,094	1,279,215
Public Works Maintenance	15,043,579	16,747,561	17,996,157	17,858,331
Sewer Utility	4,315,284	5,785,808	6,637,721	8,543,984
Stormwater Management Utility	3,983,914	23,264,929	29,108,675	20,386,152
Traffic Engineering	9,721,147	13,033,681	19,658,642	8,128,772
Water Utility	1,309,402	2,596,413	3,195,272	1,490,920
TOTAL:	\$ 50,440,518	\$ 91,031,630	\$ 135,156,904	\$ 92,628,684



PUBLIC WORKS

(303) 987-7500

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





Department: Public Works

Mission Statement: Provide the following quality municipal services: 1) well maintained streets and storm sewer systems, 2) clean streets, 3) prioritized removal of snow and ice from streets, 4) safe building construction, 5) appropriate flood plain management, 6) orderly development and redevelopment, 7) well maintained street lighting, traffic signals, signs, and pavement markings, 8) quality design and inspection of new streets, sidewalks, drainage facilities, and utility lines, 9) operation of a recycling center, 10) quality drinking water, 11) safe wastewater collection, and 12) fleet vehicles, equipment, and services supporting all city departments.

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

❖ **SAFE COMMUNITY**

◆ **GOAL: Improve City-owned Right-of-Way (ROW) infrastructure and safety**

Activity: Focus on multi-modal projects; Americans with Disabilities Act improvements; pavement resurfacing; intersection and Right-of-Way (ROW) upgrades; becoming more self-sustainable in snow operations; expanding capacity to execute capital improvements.

Expectation: Incrementally improve ROW compliance, operations, and safety for motorists, pedestrians, and bicyclists.

Result-Benefit: Improved safety and mobility for all users of City Right-of-Ways (ROW).

❖ **FISCAL RESPONSIBILITY**

◆ **GOAL: Operate three Enterprise Funds for reliable water distribution, sanitary sewer collection, and stormwater infrastructure within City service areas**

Activity: Focus on completing master plans; completing Total Service Survey for water infrastructure; extending infrastructure service life through quality maintenance; executing capital projects; permitting and reporting; inspections and enforcement; rate setting and studies.

Expectation: Utility systems that meet today's needs and future needs for residents within City Service areas.

Result-Benefit: Safe, compliant, reliable utility systems at reasonable rates and fees.

❖ **QUALITY TRANSPORTATION OPTIONS**

◆ **GOAL: Collaborate to improve State-owned Right-of Way infrastructure and safety, and provide support infrastructure and connections to bus and rail transit options**

Activity: Focus on working with Colorado Department of Transportation to improve State-owned Rights-of-Way; building and improving connectivity to Regional Transportation District facilities.

Expectation: Work with external transportation and transit partners.

Result-Benefit: Improved access, safety, and mobility for all users of State-owned ROW and RTD transit options.



❖ **PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE**

◆ **GOAL: Plan for fleet electrification**

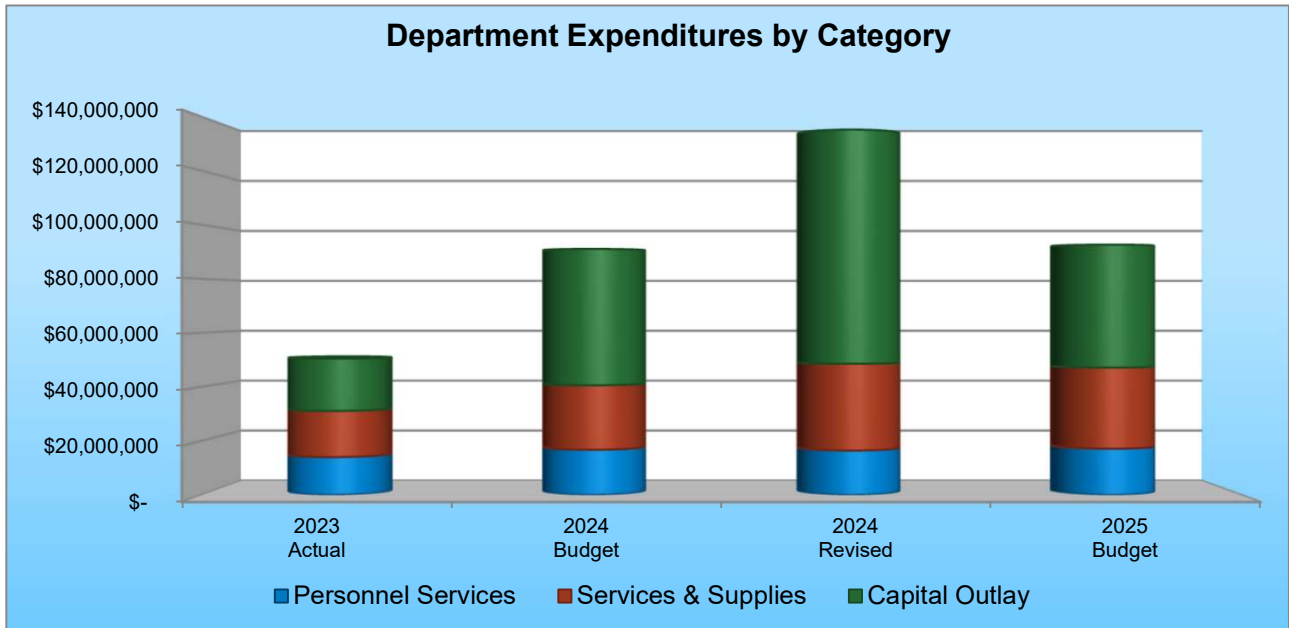
Activity: Focus on interdepartmental planning to execute opportunities for Electric Vehicle (EV) charging at City facilities; integration of EV in City fleet over time.

Expectation: Incrementally improve access to EV charging for City fleet and public access at City Facilities; replace fossil fuel City fleet with EV vehicles and equipment when and where it makes sense.

Result-Benefit: Reductions in greenhouse gas emissions, cost-effective City fleet operations.

Department Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 14,026,765	\$ 16,740,700	\$ 16,443,955	\$ 17,118,970
Services & Supplies	17,073,874	23,847,320	32,113,041	30,030,865
Capital Outlay	19,339,878	50,443,610	86,599,908	45,478,848
TOTAL:	\$ 50,440,518	\$ 91,031,630	\$ 135,156,904	\$ 92,628,684



Department Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 18,201,659	\$ 21,854,720	\$ 21,278,815	\$ 21,924,126
Equipment Replacement Fund	1,694,869	3,650,000	5,892,788	3,650,000
Grants Fund	2,505,080	1,230,000	9,535,023	5,930,000
Tabor Fund	1,417,282	7,592,592	16,187,352	931,201
Capital Improvement Fund	17,012,389	25,057,168	43,321,258	29,772,300
Sewer Enterprise Fund	4,315,284	5,785,808	6,637,721	8,543,984
Stormwater Enterprise Fund	3,983,914	23,264,929	29,108,675	20,386,152
Water Enterprise Fund	1,309,402	2,596,413	3,195,272	1,490,920
TOTAL:	\$ 50,439,880	\$ 91,031,630	\$ 135,156,904	\$ 92,628,684



Full-Time Positions

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

	2023 Revised	2024 Budget	2024 Revised	2025 Budget
Full-Time FTE	129.50	134.50	134.18	134.18
Part-Time FTE	4.00	4.00	4.00	4.00
Variable FTE	7.61	7.61	7.20	7.20
TOTAL:	141.11	146.11	145.38	145.38

ACCOMPLISHMENTS

- ◆ Reduced plan review times for building plans by nearly 70% and site construction plans by nearly 50% using staff and third-party review services
- ◆ Completed asphalt and concrete upgrades on over 150 miles of streets, totaling over \$10 million
- ◆ Plowed more than 120,000 lane miles of city streets during 26 snow & ice events (the distance of about 5 laps around the earth)
- ◆ Diverted 1.9 million pounds of recyclables from landfills through the Quail Street Recycling Center and diverted over 450,000 pounds of household hazardous chemicals and waste from landfills and waterways through the Rooney Road Recycling Center
- ◆ Initiated sanitary sewer system master plan study to guide future capital investments
- ◆ Completed six capital projects totaling \$3.6 million for traffic signal and intersection upgrades, new sidewalks, and median improvements city-wide
- ◆ Completed a Right of Way Agreement with Google Fiber as a precursor to Google’s November 2022 announcement that Lakewood will become the first city in Colorado to receive their fiber-to-the-building network
- ◆ Partnered with CDOT on multiple traffic signal reconstructions on Wadsworth, Colfax, and Sheridan; four other intersections on Kipling under construction
- ◆ Implemented first steps in adding Electric Vehicles to city fleet, including three electric vehicles and portable charging stations at three locations; 4 additional charging stations under design
- ◆ Completed construction to upgrade antiquated fuel management system at two locations
- ◆ Secured more than \$10 million in various grants for transportation projects and initiatives



Program: Public Works Administration

Department: Public Works

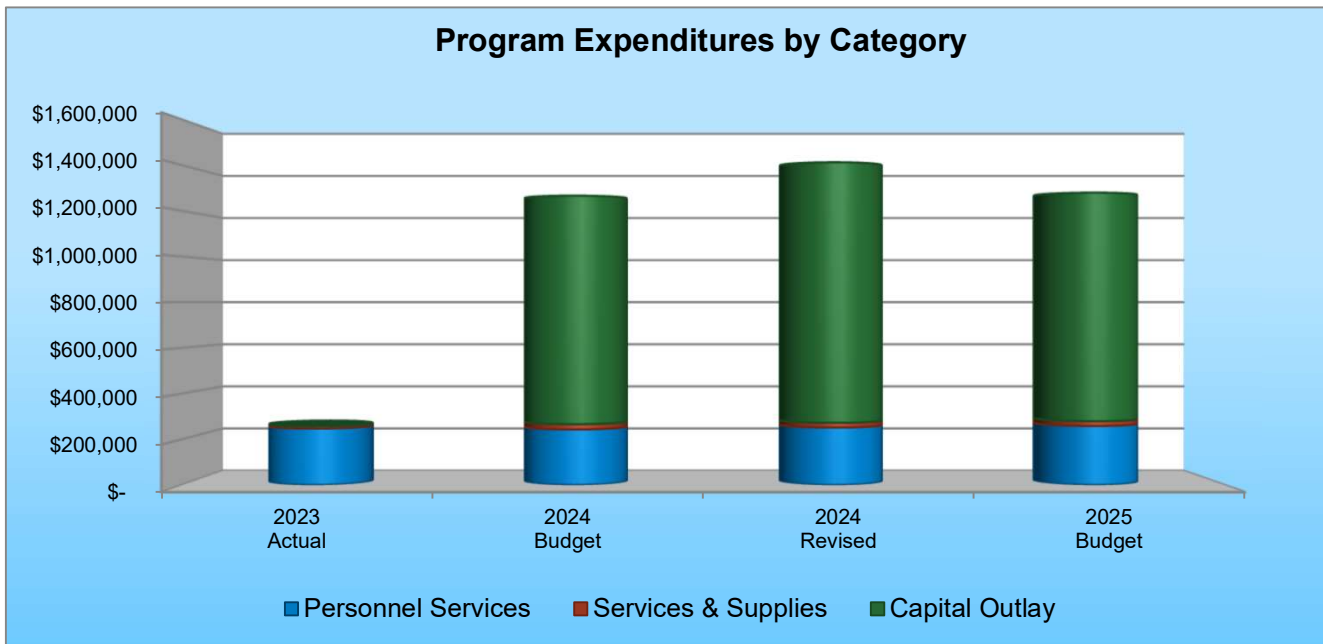
Division: Administration

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

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

Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 246,679	\$ 242,853	\$ 251,303	\$ 258,378
Services & Supplies	10,262	23,137	20,837	20,837
Capital Outlay	-	1,000,000	1,139,954	1,000,000
TOTAL:	\$ 256,940	\$ 1,265,990	\$ 1,412,094	\$ 1,279,215



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 256,894	\$ 265,990	\$ 272,140	\$ 279,215
Grants Fund	-	1,000,000	1,000,000	1,000,000
Capital Improvement Fund	46	-	139,954	-
TOTAL:	\$ 256,940	\$ 1,265,990	\$ 1,412,094	\$ 1,279,215



Program: Engineering
Department: Public Works
Division: Capital Projects & Utilities

Purpose: The Capital Projects & Utilities Division participates in construction of City-initiated infrastructure and inspects City of Lakewood infrastructure constructed by other agencies and by private land development projects.

Engineering staff manage city and grant-funded capital projects for roadway and pedestrian improvements. Construction of City-initiated capital improvement projects are completed by private contractors selected through a competitive bid process.



Staff from this program map the City's existing property interests and, as needed, negotiate acquisition of new property interests.

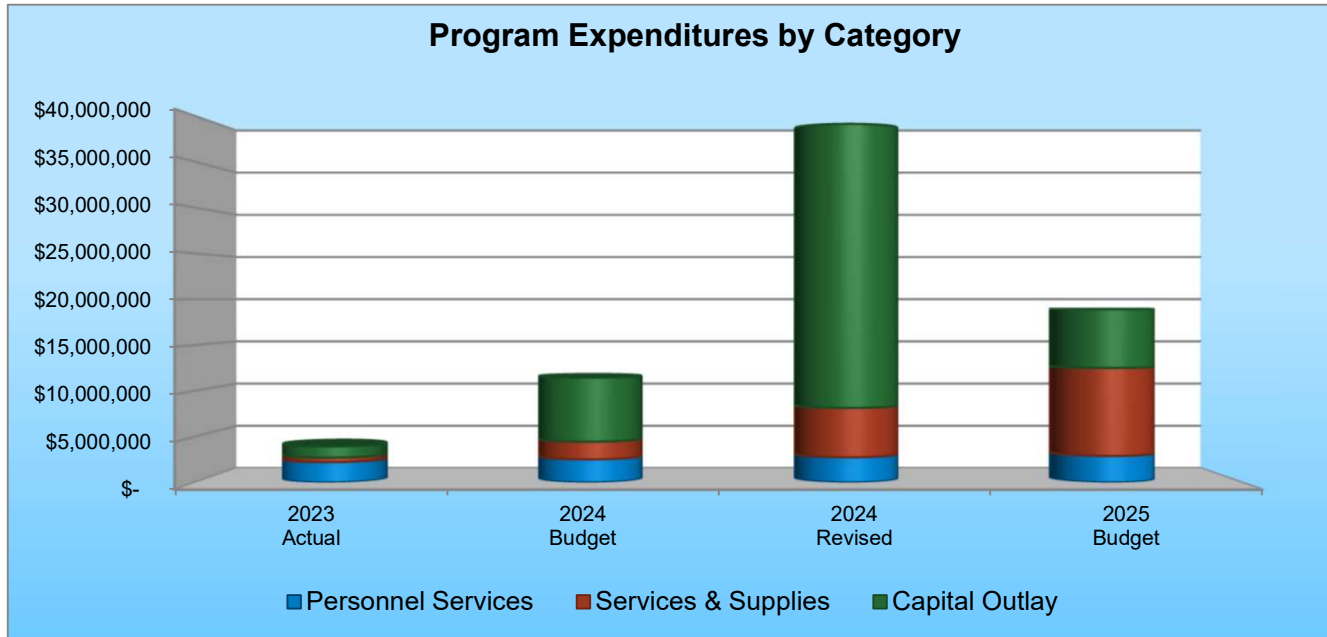
Capital Projects and Utilities staff also work on capital projects in the Sewer, Stormwater and Water Utilities. When working on utility projects, staff time is charged to the appropriate utility thus reducing expenditures in this program. Information on capital projects is provided in the Capital Improvement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

The Capital Projects & Utilities division is responsible for day-to-day operation of the Quail Street Recycling Center. This division also participates in leadership of the multi-jurisdictional Rooney Road Recycling Center, directing the day-to-day operations.

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

Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 2,214,778	\$ 2,518,457	\$ 2,747,713	\$ 2,888,560
Services & Supplies	492,403	1,933,189	5,386,786	9,602,809
Capital Outlay	1,214,282	6,989,700	30,994,865	6,418,548
TOTAL:	\$ 3,921,463	\$ 11,441,346	\$ 39,129,364	\$ 18,909,917



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 1,184,186	\$ 1,466,641	\$ 1,786,754	\$ 1,579,684
Grants Fund	226,938	200,000	7,546,908	4,930,000
Capital Improvement Fund	1,567,561	6,099,113	22,392,818	11,469,032
Tabor Fund	942,140	3,675,592	7,402,884	931,201
TOTAL:	\$ 3,920,824	\$ 11,441,346	\$ 39,129,364	\$ 18,909,917

Performance Measures

In 2023, customers recycled 2,026,020 pounds of material at the Quail Street Recycling Center. All of the material is sorted prior to recycling, which increases the quality of the recyclables and supports, but does not accomplish, financial sustainability of the facility.

In 2023, the Rooney Road Recycling Center serviced 3,874 Jefferson County residents, of which 850 were from the City of Lakewood. In 2023, residents and businesses utilized this program to properly recycle and dispose of over 478,000 pounds of household hazardous chemicals and waste.

To date 2,160 ft of sidewalks have been constructed using TABOR funds and another 7,170 ft of sidewalks are currently being designed with anticipated construction in 2024 and 2025.



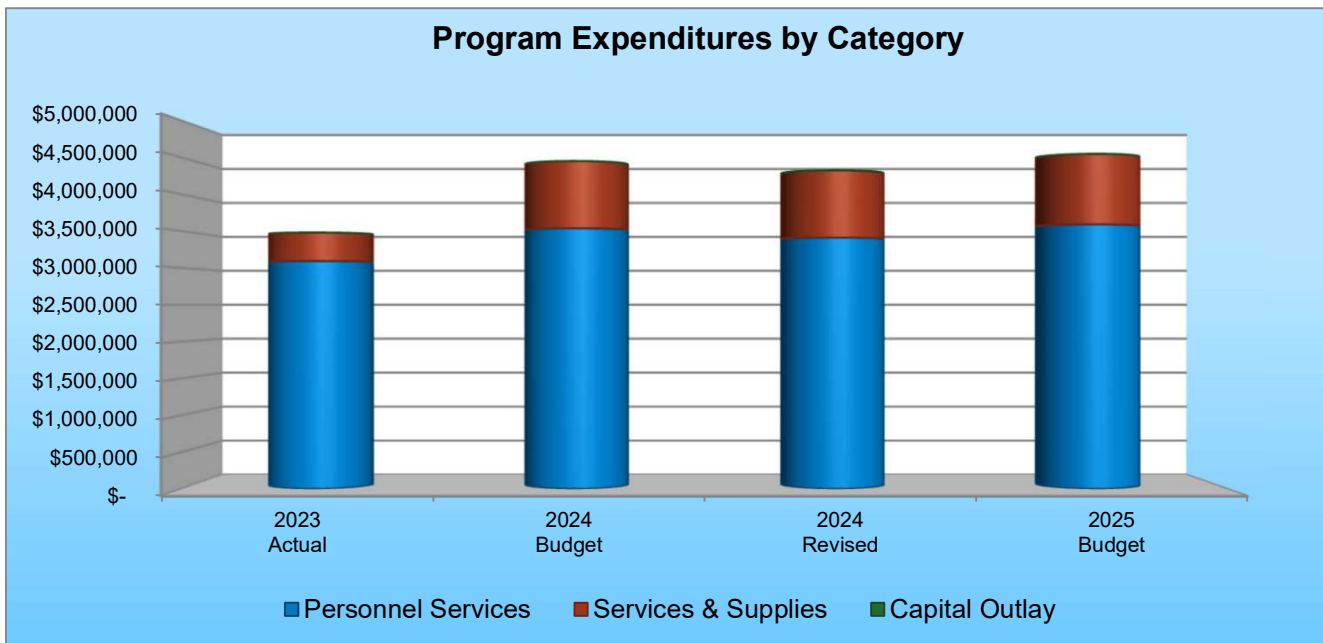
Program: Engineering
Department: Public Works
Division: Development Services

Purpose: The Development Services Division interacts with private land developers, building contractors and Lakewood residents looking to develop, construct and renovate new and existing projects within the City. Building and land development plans, specifications, reports and other construction documents are reviewed by the certified or licensed staff to ensure compliance with adopted building codes, City and State regulations, and standard construction methods. Permits for building construction, roadway construction, grading, erosion control and many other types of public and private improvements are carefully considered before permits are issued. Work is inspected to promote health, welfare and safety of those who live, work, and enjoy the City of Lakewood.



Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 3,092,461	\$ 3,537,375	\$ 3,411,446	\$ 3,589,432
Services & Supplies	387,369	912,100	912,100	957,500
Capital Outlay	47	-	-	-
TOTAL:	\$ 3,479,877	\$ 4,449,475	\$ 4,323,546	\$ 4,546,932





Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 3,477,289	\$ 4,445,975	\$ 4,320,046	\$ 4,543,432
Capital Improvement Fund	2,588	3,500	3,500	3,500
TOTAL:	\$ 3,479,877	\$ 4,449,475	\$ 4,323,546	\$ 4,546,932

Performance Measures

In 2023, the Building Permit Counter issued 1135 permits for new buildings, additions and remodeling projects. The valuation for these projects totaled over 249 million dollars. The building permit counter also issued 5,761 permits for such things as work in the right of way, roofs, solar panels, air conditioners, and plumbing and electrical repairs. The valuation of these permits totaled over 56 million dollars. The total valuation for the 8,868 permits issued in 2023 was over \$321,000,000. All work was reviewed, approved and inspected by the Development Services Division.



Program: Fleet Services

Department: Public Works

Division: Fleet Services

Purpose: This program purchases, repairs, maintains and provides fuel for City vehicles and heavy equipment.

The Fleet Services program supports and maintains the City's vehicles and motorized self-propelled equipment. The Division maintains nearly 700 pieces of equipment with nine mechanics, one managerial position, and one administrative position. This is one of the highest equipment to technician ratios in the region.

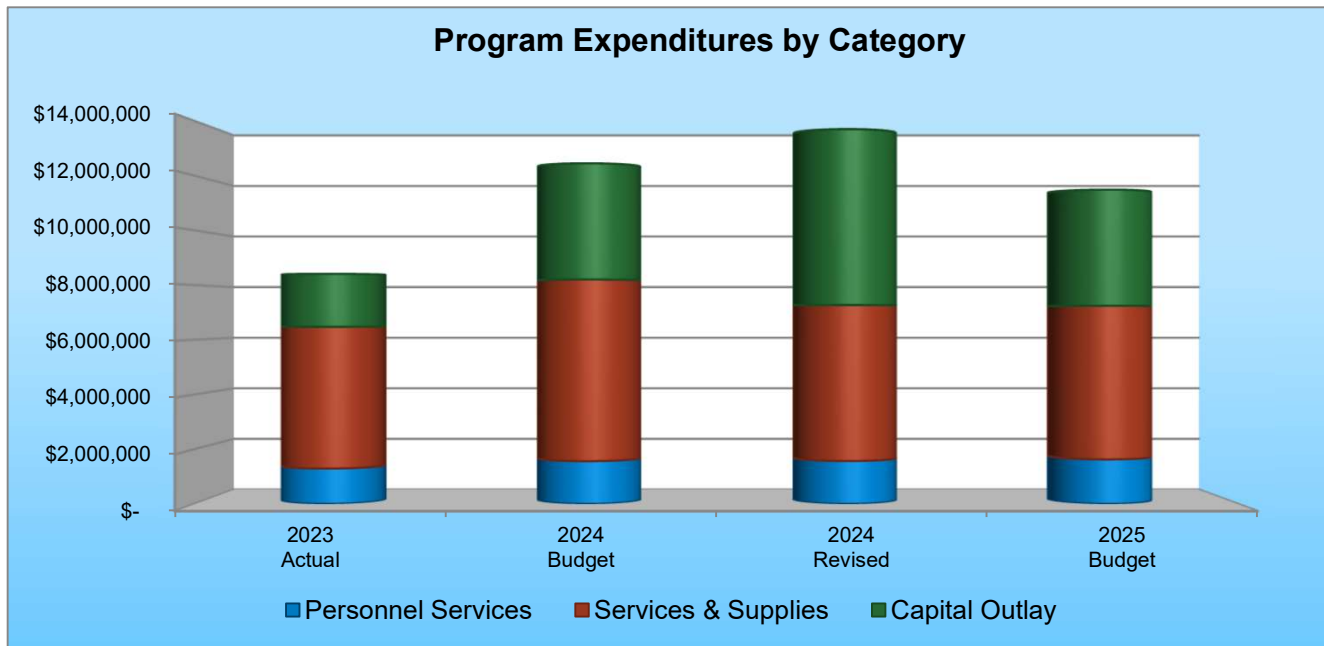
Fleet Services is responsible for planned maintenance and repairs for everything from snow-blowers to roadway patch trucks and snow plows. Fleet takes a predictive as well as a planned maintenance approach to maintaining the fleet with a goal of keeping equipment running with as little down-time as possible, maintaining an uptime percentage of over 95%. This is a very high uptime percentage, considering the Fleet Services equipment to mechanic ratio of approximately 85:1. Other comparable Fleet Services equipment to mechanic ratios are closer to 70:1.



Fleet Services is undertaking the significant sustainability goal of adding electric vehicles to the fleet across several divisions. In order to implement this project, we must install infrastructure in several locations across the city to accommodate charging stations. We will be working with our vendor partners including the vehicle manufacturers, as vehicles become available, and Xcel energy for necessary infrastructure improvements and upgrades.

Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 1,293,811	\$ 1,565,272	\$ 1,571,489	\$ 1,630,106
Services & Supplies	5,177,552	6,635,787	5,696,538	5,608,987
Capital Outlay	1,937,550	4,245,368	6,427,405	4,245,368
TOTAL:	\$ 8,408,913	\$ 12,446,427	\$ 13,695,432	\$ 11,484,461



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 4,622,812	\$ 6,155,191	\$ 5,161,637	\$ 5,215,745
Equipment Replacement Fund	1,694,869	3,650,000	5,892,788	3,650,000
Grants Fund	-	30,000	30,000	-
Capital Improvement Fund	2,091,232	2,611,235	2,611,007	2,618,716
TOTAL:	\$ 8,408,913	\$ 12,446,427	\$ 13,695,432	\$ 11,484,461

Performance Measures

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Total Closed Work Orders	1808	1865	1699	1939
Preventative Maintenance by Mileage or Month	449	363	218	290
Annual Preventative Maintenance	122	130	185	262
DOT Preventative Maintenance	86	99	118	168



Program: Public Works Maintenance

Department: Public Works

Division: Maintenance

Purpose: This Division provides maintenance and preservation of city owned assets in the right of way. For example, streets, parking lots, sidewalks, bike paths, water, sewer, and stormwater assets, as well as snow and ice control, graffiti removal, street sweeping and cleaning, handrail and guardrails, and an annual resurfacing program. Maintenance of state highways is split between the Colorado Department of Transportation (CDOT) and the city. On these shared highways CDOT is responsible for pavement maintenance and snow plowing. The city is responsible for sweeping, drainage maintenance, and path/sidewalk repair.

The city's Maintenance program performs day-to-day repair activities needed to maintain the City street system, including pot hole repair, shouldering, guardrails, fencing, alley, and unpaved surface maintenance. Private contractors are used to perform the large annual overlay, sealcoat, and concrete repair programs.

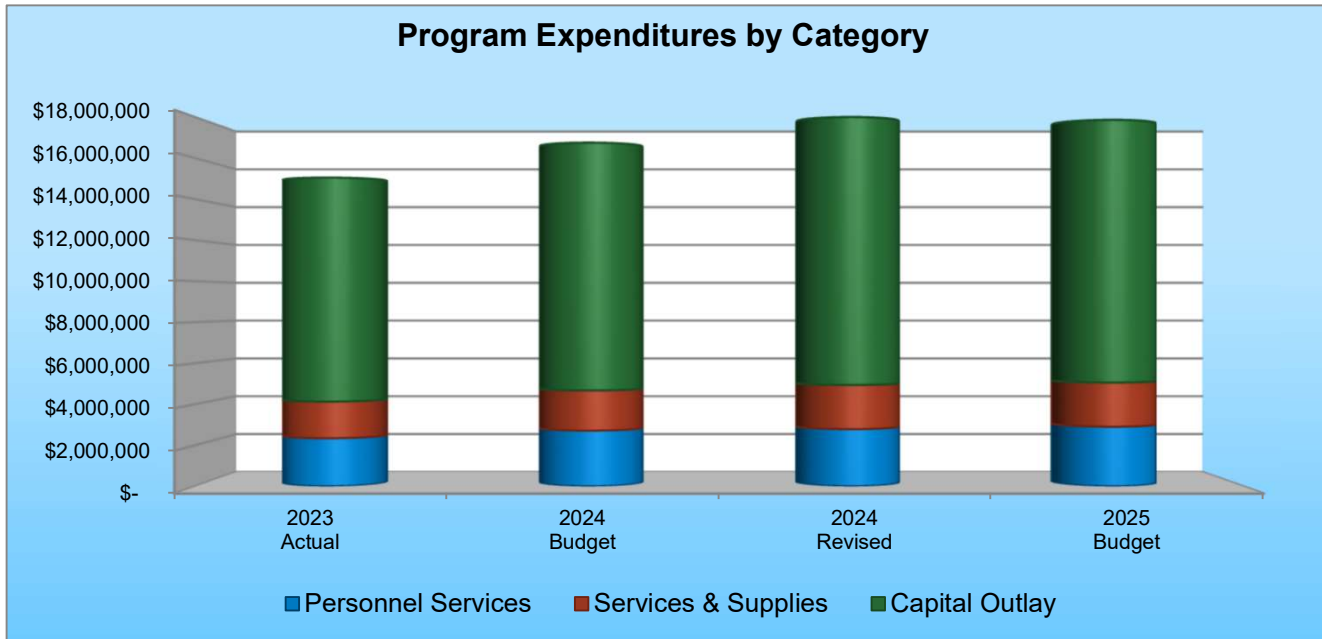


Street sweeping is performed year round, in the winter months it is done primarily on sanded snow routes and state highways. The goal is to remove sand accumulation as soon as possible for safety, air quality, and aesthetic reasons.

The city's Snow and Ice program provides service to ensure priority 1, 2 and 3 snow routes are plowed and sanded in every storm. Priority routes consist of 285 miles of streets. The 204 miles of residential streets not included on priority routes are plowed when total snow depth seriously impedes vehicle mobility and melting is not forecast to occur quickly. During most snowstorms twenty-six (26) dump trucks and (4) passenger trucks are deployed to cover priority routes. Seven (7) of the twenty-six (26) dump truck snowplows are equipped with a wing plow which provides wider pavement coverage. For large snowstorms, an additional twelve (12) to fifteen (15) contract motor graders assist City crews. Additional contract forces are used to perform sidewalk snow removal around the light rail stations.

Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 2,346,146	\$ 2,716,960	\$ 2,789,532	\$ 2,908,340
Services & Supplies	1,785,469	1,957,421	2,152,421	2,152,421
Capital Outlay	10,911,964	12,073,180	13,054,204	12,797,570
TOTAL:	\$ 15,043,579	\$ 16,747,561	\$ 17,996,157	\$ 17,858,331



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 3,809,768	\$ 4,328,833	\$ 4,669,341	\$ 4,826,640
Capital Improvement Fund	11,233,812	12,418,729	13,326,816	13,031,691
TOTAL:	\$ 15,043,579	\$ 16,747,561	\$ 17,996,157	\$ 17,858,331

Performance Measures

Customer Service Requests Submitted Through Request Lakewood

	2020	2021	2022	2023
Report a dead animal in the street	0	0	1	6
Report a drainage problem	44	83	109	217
Report a pothole	107	137	233	308
Report dumping of trash and rubbish	52	64	87	85
Report shopping carts	125	208	344	209
Report sidewalk damage	30	28	56	39
Report street damage	41	50	56	61
Snow and ice removal on streets	189	140	226	287
Street cleaning	37	50	61	107
Totals	625	760	1,173	1,319

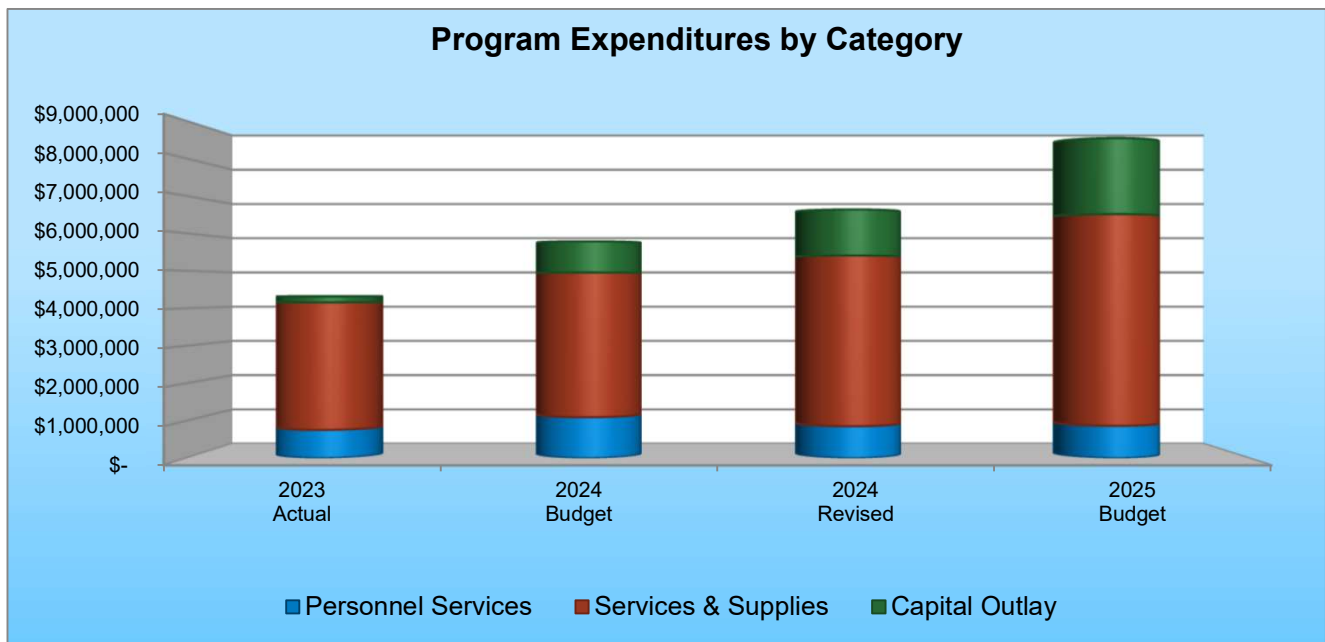


Program: Sewer Utility
Department: Public Works
Division: Sewer Utilities

Purpose: The Sewer Utility is responsible for new construction and maintenance of the wastewater collection and distribution system for approximately 6,900 accounts in North Lakewood. Lakewood's Sewer Utility is one of twenty-three (23) entities that provide sewer services to the citizens of Lakewood. All sewage collected is treated by Metro Water Recovery District. Wastewater treatment charges paid to Metro is the largest single expense for the Sewer Utility. Service charge increases are typically expected annually primarily due to increasing costs of wastewater treatment.

Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 752,929	\$ 1,092,738	\$ 850,849	\$ 862,414
Services & Supplies	3,406,276	3,863,070	4,556,872	5,651,570
Capital Outlay	156,079	830,000	1,230,000	2,030,000
TOTAL:	\$ 4,315,284	\$ 5,785,808	\$ 6,637,721	\$ 8,543,984



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Sewer Fund	\$ 4,315,284	\$ 5,785,808	\$ 6,637,721	\$ 8,543,984
TOTAL:	\$ 4,315,284	\$ 5,785,808	\$ 6,637,721	\$ 8,543,984

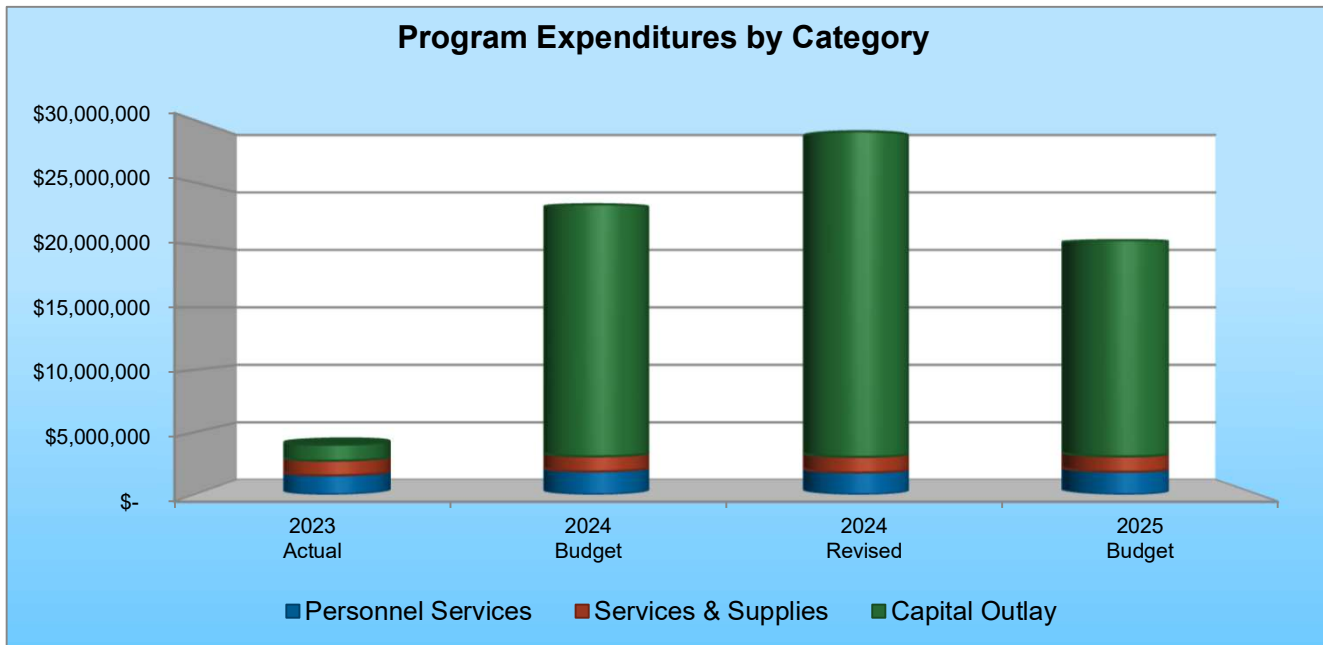


Program: Stormwater Management Utility
Department: Public Works
Division: Stormwater Management Utility

Purpose: The city's Stormwater Management Utility is responsible for new construction, maintenance and replacement of the stormwater system and compliance with federal stormwater quality requirements. Inlets, storm sewer pipes, culverts, manholes, and gulches are inspected and cleaned as needed.

Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 1,527,714	\$ 1,847,621	\$ 1,763,367	\$ 1,817,169
Services & Supplies	1,180,337	1,212,308	1,252,308	1,236,983
Capital Outlay	1,275,864	20,205,000	26,093,000	17,332,000
TOTAL:	\$ 3,983,914	\$ 23,264,929	\$ 29,108,675	\$ 20,386,152



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Stormwater Fund	\$ 3,983,914	\$ 23,264,929	\$ 29,108,675	\$ 20,386,152
TOTAL:	\$ 3,983,914	\$ 23,264,929	\$ 29,108,675	\$ 20,386,152



Program: Transportation Engineering

Department: Public Works

Division: Transportation Engineering

Purpose: This program installs, maintains and operates street signs, pavement markings, beacons, and traffic signals including Intelligent Transportation System devices such as variable message signs, cameras, fiber optic networks and travel time monitoring systems. It also provides for the operation of night time street lighting and roadway safety systems including rumble strips, speed humps and radar feedback signs.

Transportation Engineering is responsible for traffic signals, street lights, pavement markings, signs, traffic calming, development review for traffic impacts, sight triangles, roadway standards, and safety reviews. We also are partially involved in cell sites on public right of way, block party permits, parking issues and work zone traffic control.

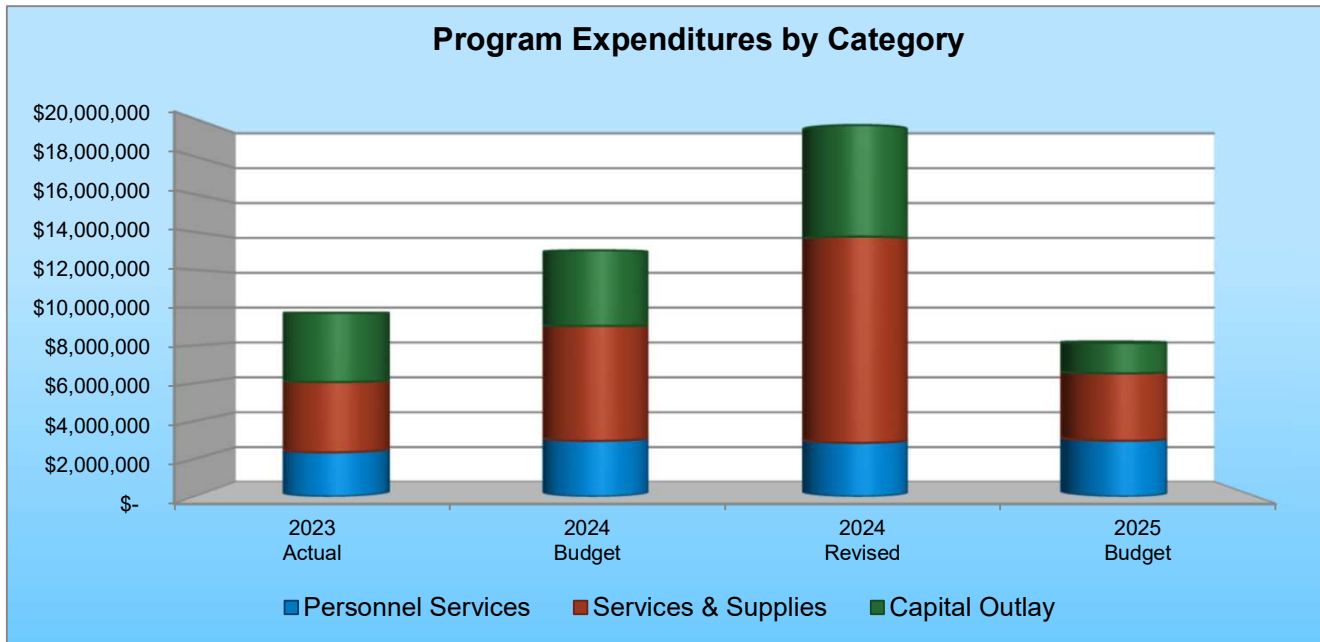


Transportation Engineering operates and maintains traffic signals for CDOT, Denver West and the City of Edgewater by contracts.

Transportation Engineering operates and maintains an extensive communication network, camera and software systems for the benefit of many city departments and external stakeholders.

Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 2,342,573	\$ 2,948,739	\$ 2,848,117	\$ 2,953,830
Services & Supplies	3,718,735	6,084,580	10,909,451	3,569,580
Capital Outlay	3,659,839	4,000,362	5,901,074	1,605,362
TOTAL:	\$ 9,721,147	\$ 13,033,681	\$ 19,658,642	\$ 8,128,772



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 4,850,711	\$ 5,192,090	\$ 5,068,897	\$ 5,479,412
Capital Improvement Fund	2,117,151	3,924,591	4,847,162	2,649,360
Grants Fund	2,278,142	-	958,115	-
TABOR Fund	475,142	3,917,000	8,784,468	-
TOTAL:	\$ 9,721,147	\$ 13,033,681	\$ 19,658,642	\$ 8,128,772

Performance Measures

Customer Service Requests Submitted Through Request Lakewood

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Bicycle and Pedestrian Safety	8	30	19	53
Pavement Markings	9	8	16	24
Permanent Speed Display Signs	9	15	17	15
Report a Traffic Signal Problem	35	35	28	52
Report a Missing or Damaged Traffic Sign	49	47	64	66
Report a Streetlight Outage	78	70	95	107
Speed Humps	42	52	54	50
Streets and Sidewalks - Other	217	251	327	357
Temporary Speed Display Sign	25	11	22	18
Transportation - Other	73	84	121	143
Wireless Facilities and Poles	13	15	7	4
Totals	558	618	770	889

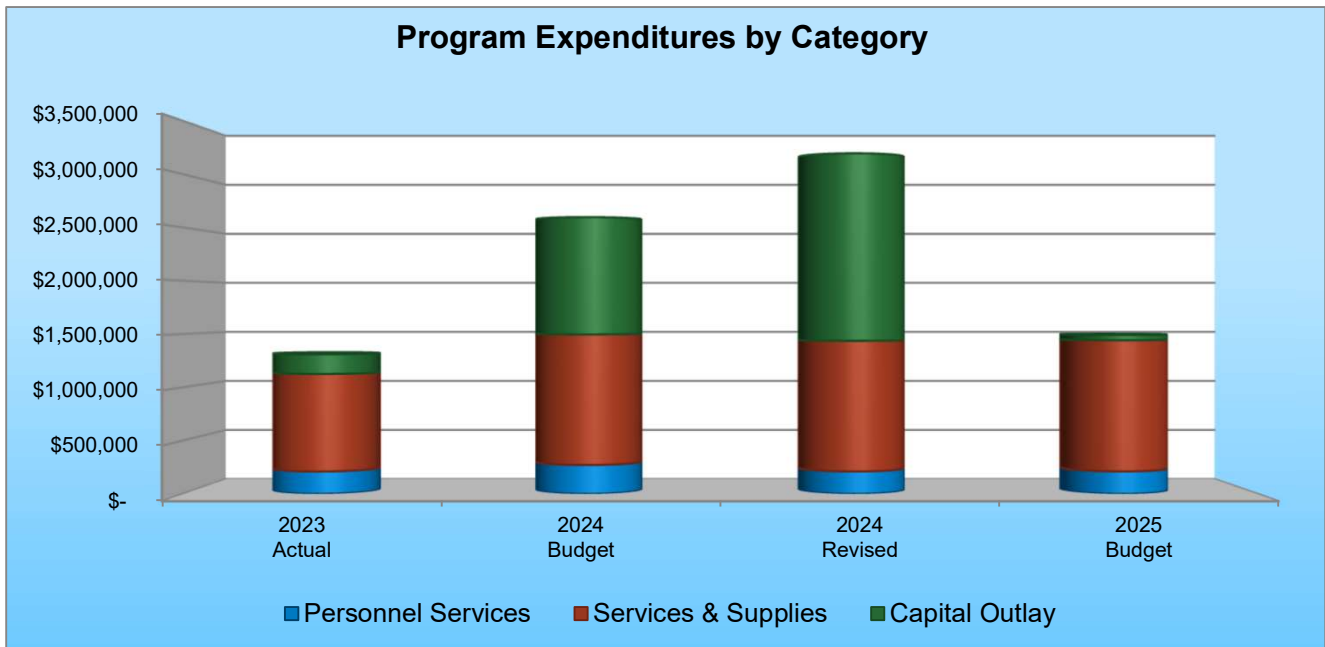


Program: Water Utility
Department: Public Works
Division: Water Utility

Purpose: The Water Utility provides and maintains the water distribution system for approximately 800 accounts in Northeast Lakewood. Lakewood's Water Utility is one of 21 entities that provide water to the citizens of Lakewood. All water distributed by Lakewood is purchased from Denver Water. Service charge increases are typically expected annually primarily due to increasing costs to purchase water.

Program Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 209,675	\$ 270,685	\$ 210,138	\$ 210,742
Services & Supplies	915,472	1,225,728	1,225,728	1,230,178
Capital Outlay	184,254	1,100,000	1,759,406	50,000
TOTAL:	\$ 1,309,402	\$ 2,596,413	\$ 3,195,272	\$ 1,490,920



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Water Utility Fund	\$ 1,309,402	\$ 2,596,413	\$ 3,195,272	\$ 1,490,920
TOTAL:	\$ 1,309,402	\$ 2,596,413	\$ 3,195,272	\$ 1,490,920

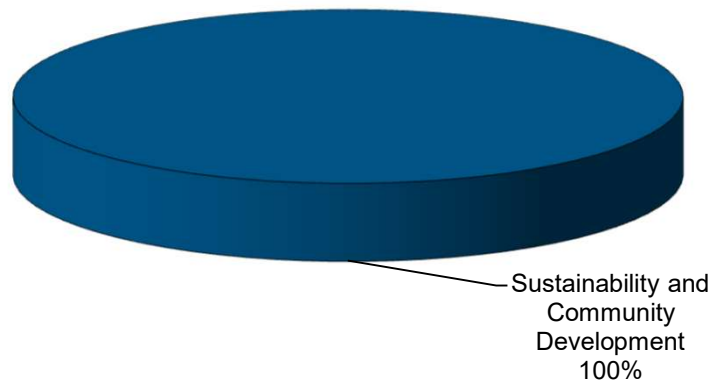


THIS PAGE INTENTIONALLY LEFT BLANK



SUSTAINABILITY AND COMMUNITY DEVELOPMENT

2025 Department Overview



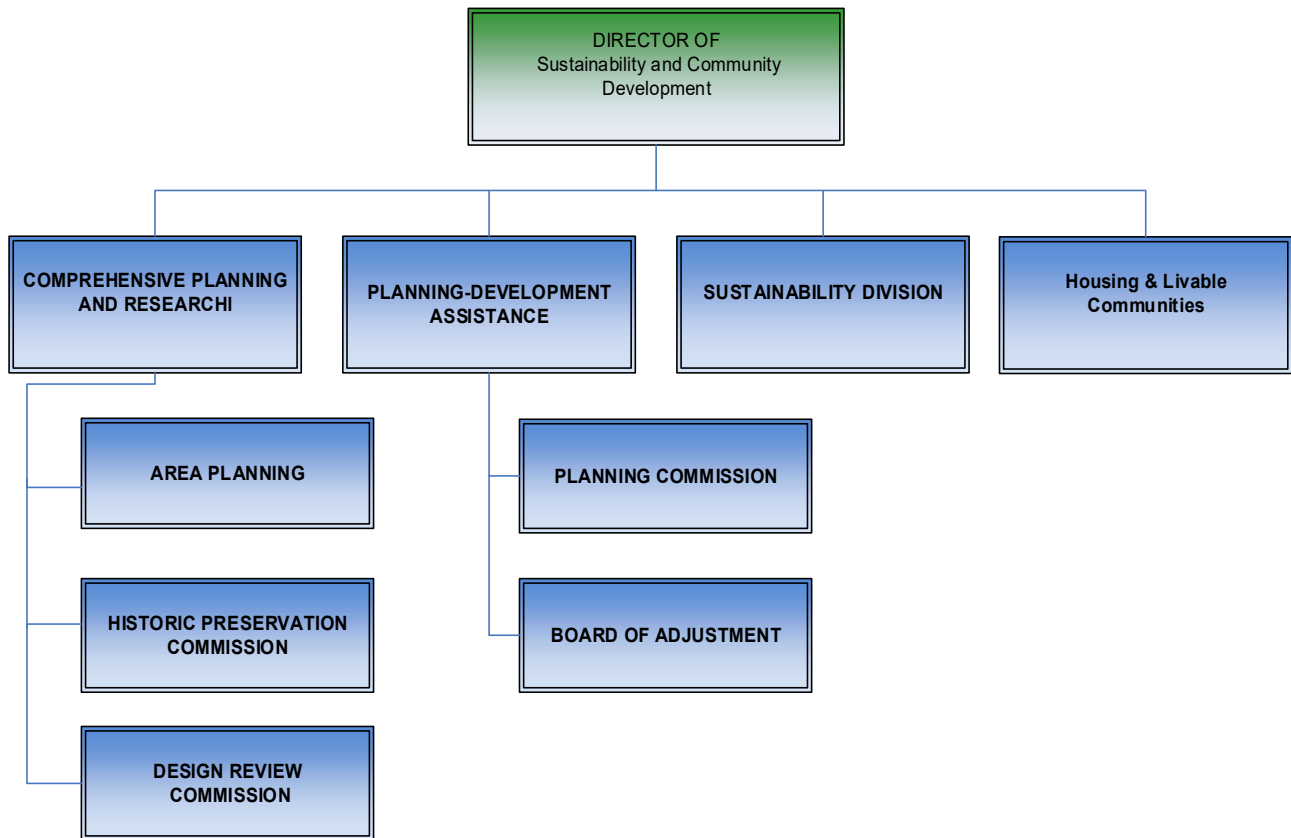
	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Sustainability and Community Development	\$ 6,845,045	\$ 31,882,303	\$ 38,950,786	\$ 9,951,358
TOTAL:	\$ 6,845,045	\$ 31,882,303	\$ 38,950,786	\$ 9,951,358



SUSTAINABILITY AND COMMUNITY DEVELOPMENT

(303) 987-7900

www.lakewood.org/Government/Departments/Planning





Department: Sustainability and Community Development

Purpose: The Sustainability and Community Development 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 Sustainability and Community Development 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 Sustainability and Community Development 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 Sustainability and Community Development Department will continue to implement programs and projects that contribute to the City's overall sustainability goals. Sustainability and Community Development will undertake efforts to implement the Comprehensive Plan and the City's first Strategic Sustainability Plan. Sustainability and Community Development 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 Sustainability and Community Development Department for 2023-2024 is continuing to monitor the Zoning Ordinance. Sustainability and Community Development 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: Implement recommendations from the Strategic Housing Plan.**

Activity: The Comprehensive Planning and Research Division will continue to:

- ◆ Ensure that the CDBG program addresses current community needs and provide primary benefit to low-and moderate-income persons.
- ◆ Use CDBG funds to address community needs identified in the adopted Consolidated Plan.
- ◆ Adopt the Strategic Housing Plan and implement its recommendations.

Expectation: CDBG funds are used to implement affordable housing and community development goals for low- and moderate-income residents and in CDBG qualified neighborhoods. Staff will implement the CDBG One Year Action Plans, and will work with stakeholders and Council to implement the recommendations in the Housing Plan.

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



❖ **OPEN AND HONEST COMMUNICATION**

- ◆ **GOAL: 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.**

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

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

Core Community Values / Department Goals / Program Activities

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

❖ **QUALITY ECONOMIC DEVELOPMENT**

- ◆ **GOAL: Promote and attract Transit Oriented Development as appropriate within the City - focus on West Corridor.**

Activity: The Department works closely with Economic Development, the Lakewood Reinvestment Authority (LRA), established business associations, property owners, and neighborhood organizations to develop and implement revitalization strategies, and to promote the 40West Arts District and Art Line.

Expectation: Comprehensive Plan is implemented for identified growth areas, for example, in the 40 West Arts Districts and along the Art Line.

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

❖ **QUALITY LIVING ENVIRONMENT**

- ◆ **GOAL: Adopt new Comprehensive Plan, and implement its recommendations, in parallel with update to zoning code.**

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

Expectation: High-quality development is encouraged by:

- ◆ Developing design guidelines for growth areas in Lakewood, in part by working with the Design Review Commission.
- ◆ Implementing new design criteria in context based zones as outlined in the Zoning
- ◆ Supporting the Architectural Control Committees at Belmar and Denver West.
- ◆ Implementing the Comprehensive Plan, and undertaking an update to the Plan.



Core Community Values / Department Goals / Program Activities

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

	2021	2022	2023	2024
Sustainability and Community Development Cases Received	Actual	Actual	Actual	Projected
Allocations	82	106	59	45
Preplanning	88	80	51	70
Rezoning & Modifications	3	2	3	2
Final Site Plans	25	22	26	25
Subdivision Applications	26	23	36	35
Annexations	1	0	1	0
Variances	3	2	4	4
Other Cases	118	122	147	145
TOTAL	346	357	327	326

❖ **COMMUNITY SUSTAINABILITY**

◆ **GOAL: Implement the Colfax Action Plan and the ArtLine Framework Plan.**

Activity: The Sustainability Division will implement the adopted Sustainability Plan including annual reporting and tracking of progress. The Comprehensive Planning Division will develop and work to adopt a new Comprehensive Plan over the next two years.

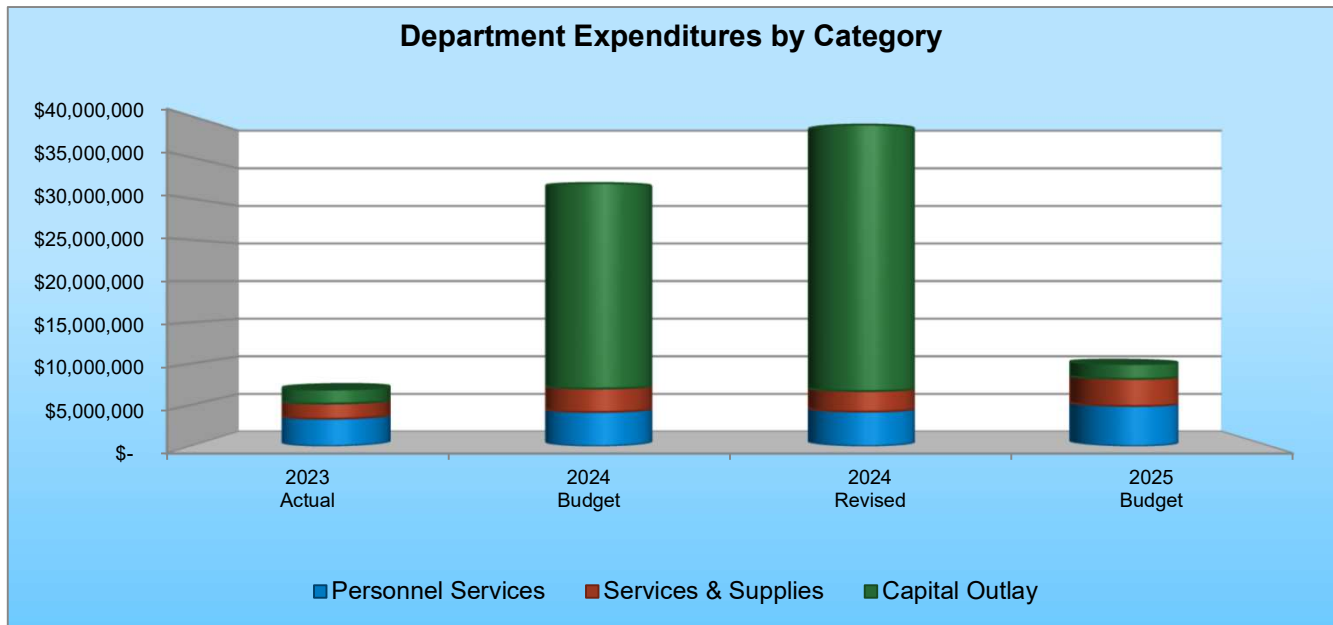
Expectation: Publication of the Sustainability Plan Annual Report to track and report progress towards achieving adopted goals. Tracking and reporting to City Council on progress towards implementation of the Comprehensive Plan Action Steps.

Result-Benefit: Sustainability Plan: 12 targets currently on-track, 12 targets currently are not on track, 4 targets are currently undetermined. Comprehensive Plan: 24 Comprehensive Plan action steps have been completed and 106 are underway since adoption. Implementation Strategies: Completed/Significant Progress: 38, Underway: 16, Not started: 4



Department Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 3,331,880	\$ 4,142,226	\$ 4,183,813	\$ 4,870,001
Services & Supplies	1,831,839	2,837,882	2,496,752	3,287,774
Capital Outlay	1,681,326	24,902,195	32,270,221	1,793,583
TOTAL:	\$ 6,845,045	\$ 31,882,303	\$ 38,950,786	\$ 9,951,358



Department Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 3,733,576	\$ 7,734,034	\$ 7,264,788	\$ 7,516,475
Grants Fund	3,042,399	24,074,269	31,611,998	2,360,884
Capital Improvement Fund	69,070	74,000	74,000	74,000
TOTAL:	\$ 6,845,045	\$ 31,882,303	\$ 38,950,786	\$ 9,951,358

Full-Time Positions

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

	2023 Revised	2024 Budget	2024 Revised	2025 Budget
Full-Time FTE	26.0	29.0	29.0	31.0
Part-Time FTE	1.8	1.8	1.8	1.8
Variable FTE	1.8	1.8	1.8	1.8
TOTAL:	29.6	32.6	32.6	34.6

Planning Commissioners* 7.0 7.0 7.0 7.0

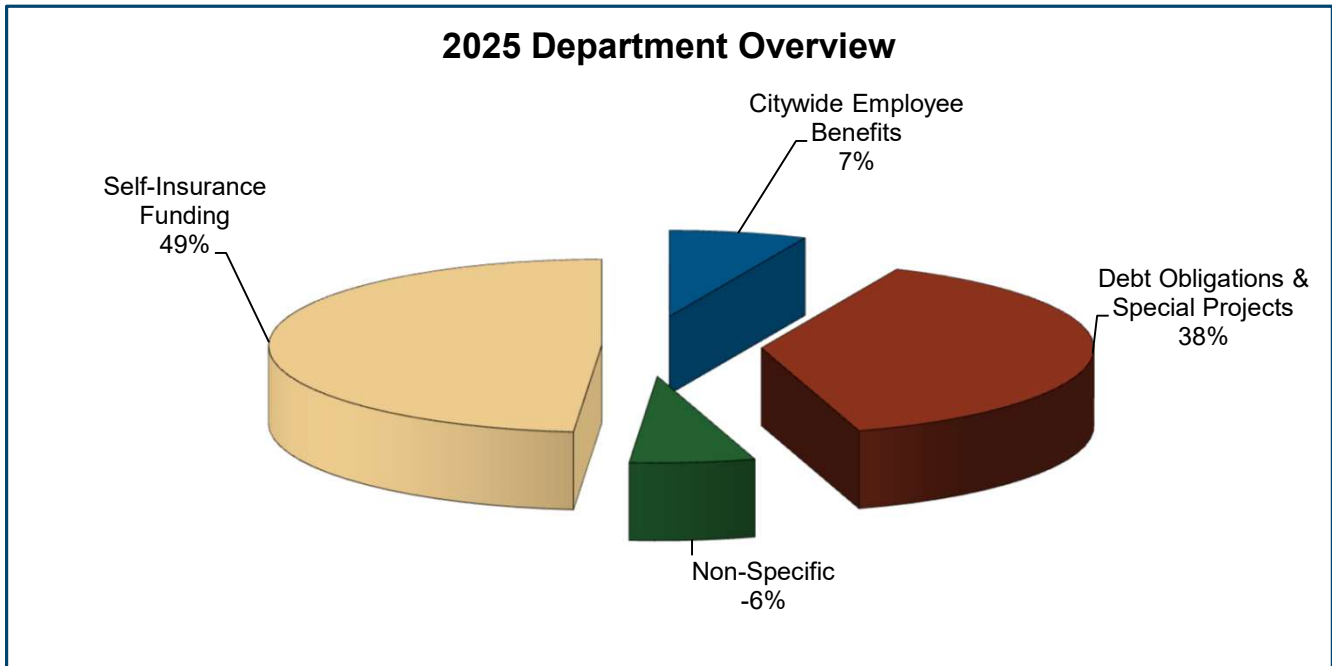
*Not included in Citywide staffing counts

ACCOMPLISHMENTS

- ◆ Implementation of Article 13 Sustainable Development Standards



NON-DEPARTMENTAL



	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Citywide Employee Benefits	\$ 1,036,531	\$ 2,490,500	\$ 2,490,500	\$ 2,490,500
Debt Obligations & Special Projects	3,064,645	15,247,881	8,177,881	14,347,881
Non-Specific	153,366	5,760,398	(4,319,254)	(2,257,247)
Self-Insurance Funding	14,631,812	17,269,593	17,406,278	18,093,647
TOTAL:	\$ 18,886,354	\$ 40,768,372	\$ 23,755,405	\$ 32,674,781



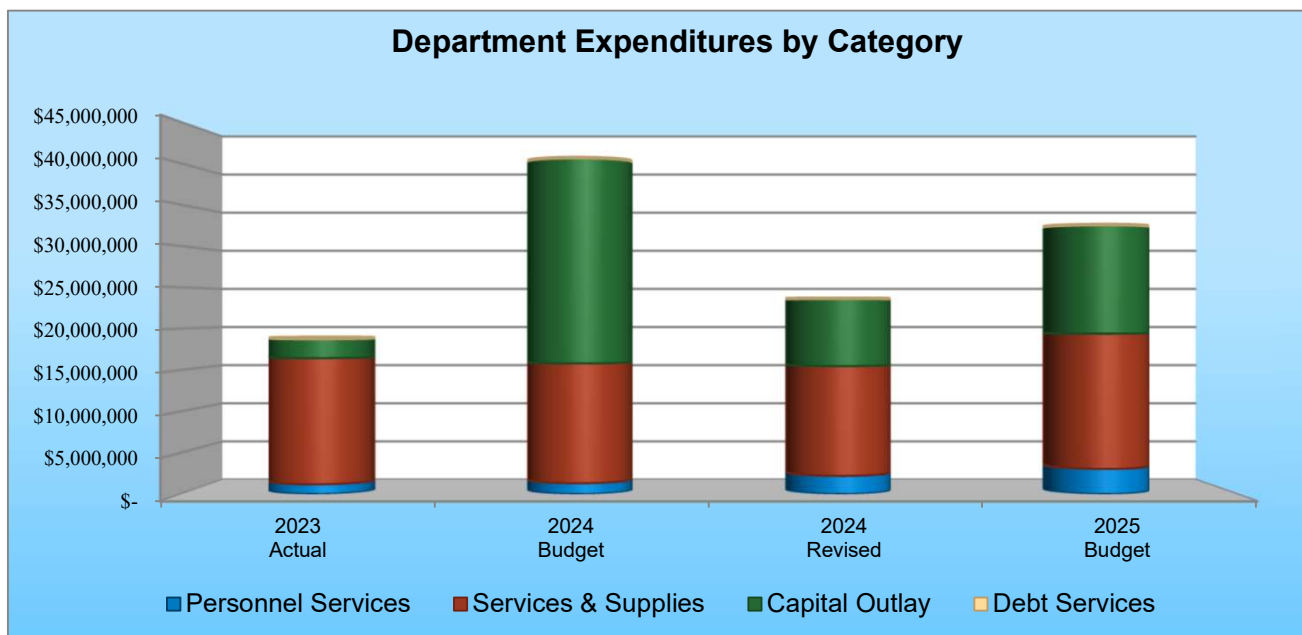
Department: Non-Departmental

Core Values / Goals

- ❖ **PHYSICAL & TECHNOLOGICAL INFRASTRUCTURE**
- ◆ **GOAL:** Appropriate for debt and rental obligations
- ◆ **GOAL:** Appropriate for both anticipated and unforeseen special project expenses
- ◆ **GOAL:** Implement competitive, responsive, and progressive employee benefit programs, while offering centralized personnel services to all City departments.
- ◆ **GOAL:** Enhance risk management programs and processes to minimize workers' compensation, physical asset, and general liability losses, ensuring effective protection for City employees, citizens, and assets.

Department Expenditures By Category

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 1,190,622	\$ 1,319,419	\$ 2,212,538	\$ 3,053,819
Services & Supplies	15,248,526	14,487,218	13,266,391	16,344,485
Capital Outlay	2,279,860	24,780,105	8,094,846	13,094,846
Debt Services	167,345	181,630	181,630	181,630
TOTAL:	\$ 18,886,353	\$ 40,768,372	\$ 23,755,405	\$ 32,674,780





Department Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 3,130,398	\$ 16,186,032	\$ 9,673,781	\$ 16,945,788
Economic Development Fund	230	-	-	-
Grants Fund	-	1,067,142	540,000	500,000
Heritage Culture & Arts Fund	-	(375,000)	-	-
TABOR Fund	-	100,000	100,000	100,000
Capital Improvement Fund	2,279,860	6,580,398	(3,904,861)	(2,904,861)
Open Space Fund	(3,372)	-	-	-
Golf Course Fund	-	21,000	21,000	21,000
Sewer Fund	2,137	423,896	423,896	423,896
Stormwater Fund	1,779	584,079	584,079	584,079
Water fund	-	51,232	51,232	51,232
Medical & Dental Self-Insurance Fund	13,431,773	15,969,593	16,106,278	16,793,647
Retiree's Health Program Fund	43,548	160,000	160,000	160,000
TOTAL:	\$ 18,886,353	\$ 40,768,372	\$ 23,755,405	\$ 32,674,781

Full-Time Positions

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

	2023 Revised	2024 Budget	2024 Revised	2025 Budget
Full-Time FTE	12.70	13.70	11.00	11.00
Part-Time FTE	0.00	0.00	0.00	0.00
Variable FTE	0.00	0.00	0.00	0.00
TOTAL:	12.70	13.70	11.00	11.00



Program: Citywide Employee Benefits
Department: Non-Departmental
Division: Human Resources

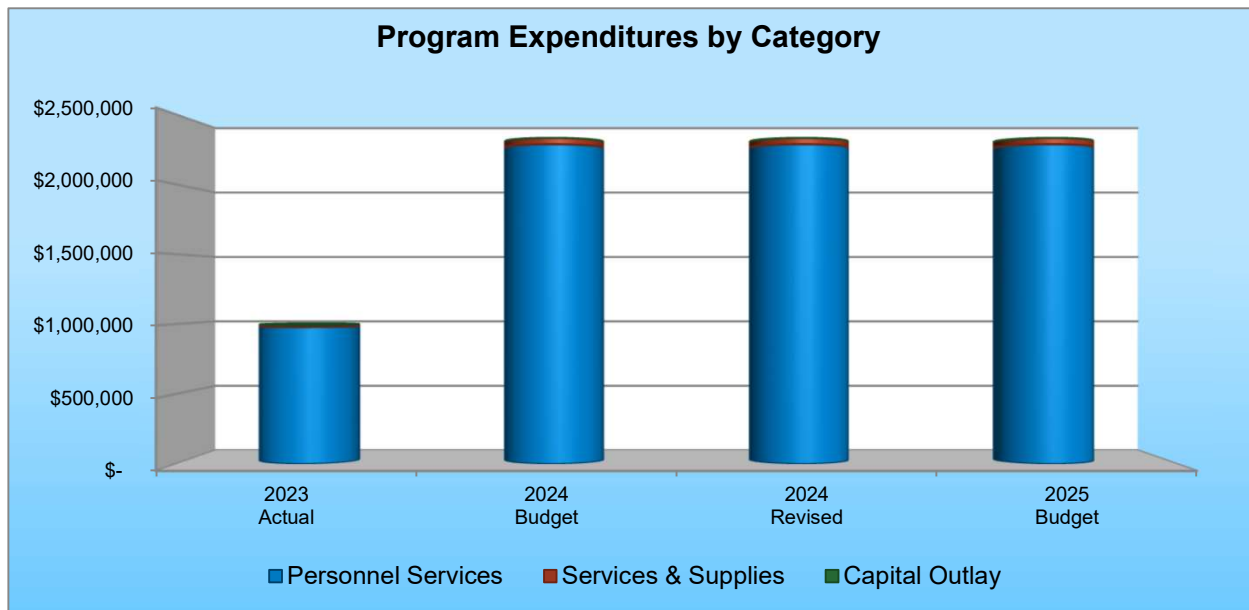
Purpose: The City has a number of employee benefits that are not assigned to the specific budgets within departments. These costs are paid for out of the Citywide Employee Benefits Program. These include retiree health plan funds, separation and severance payouts, contributions to the Police Duty Death 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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 978,755	\$ 2,285,500	\$ 2,285,500	\$ 2,285,500
Services & Supplies	14,228	45,000	45,000	45,000
Capital Outlay	-	-	-	-
TOTAL:	\$ 992,983	\$ 2,330,500	\$ 2,330,500	\$ 2,330,500



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	992,983	2,250,000	2,250,000	2,250,000
Golf Fund	-	21,000	21,000	21,000
Sewer Fund	-	15,000	15,000	15,000
Stormwater Fund	-	42,000	42,000	42,000
Water Fund	-	2,500	2,500	2,500
TOTAL:	\$ 992,983	\$ 2,330,500	\$ 2,330,500	\$ 2,330,500



Program: Debt Obligations/Special Projects

Department: Non-Departmental

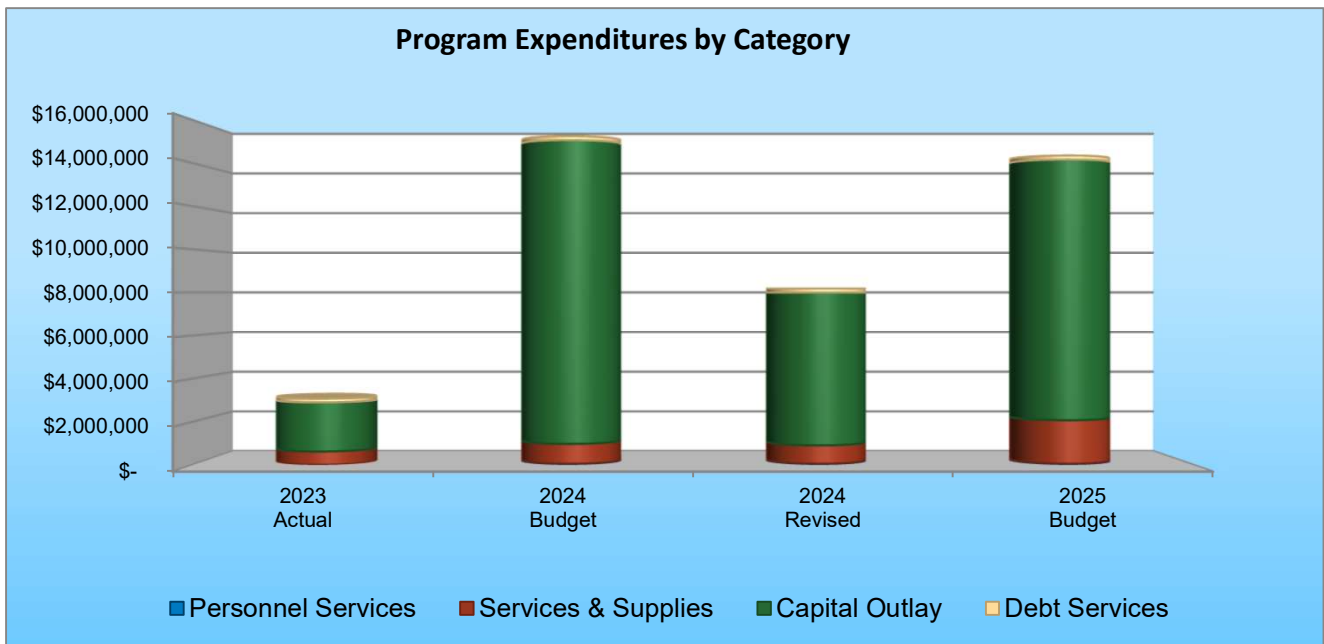
Division: Debt Obligations/Special Projects

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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ 556	\$ 49,000	\$ 49,000	\$ 49,000
Services & Supplies	616,884	922,112	852,112	2,022,112
Capital Outlay	2,279,860	14,095,139	7,095,139	12,095,139
Debt Services	167,345	181,630	181,630	181,630
TOTAL:	\$ 3,064,645	\$ 15,247,881	\$ 8,177,881	\$ 14,347,881



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 784,784	\$ 13,152,742	\$ 6,082,742	\$ 12,252,742
Capital Improvement Fund	2,279,860	2,095,139	2,095,139	2,095,139
TOTAL:	\$ 3,064,645	\$ 15,247,881	\$ 8,177,881	\$ 14,347,881



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.

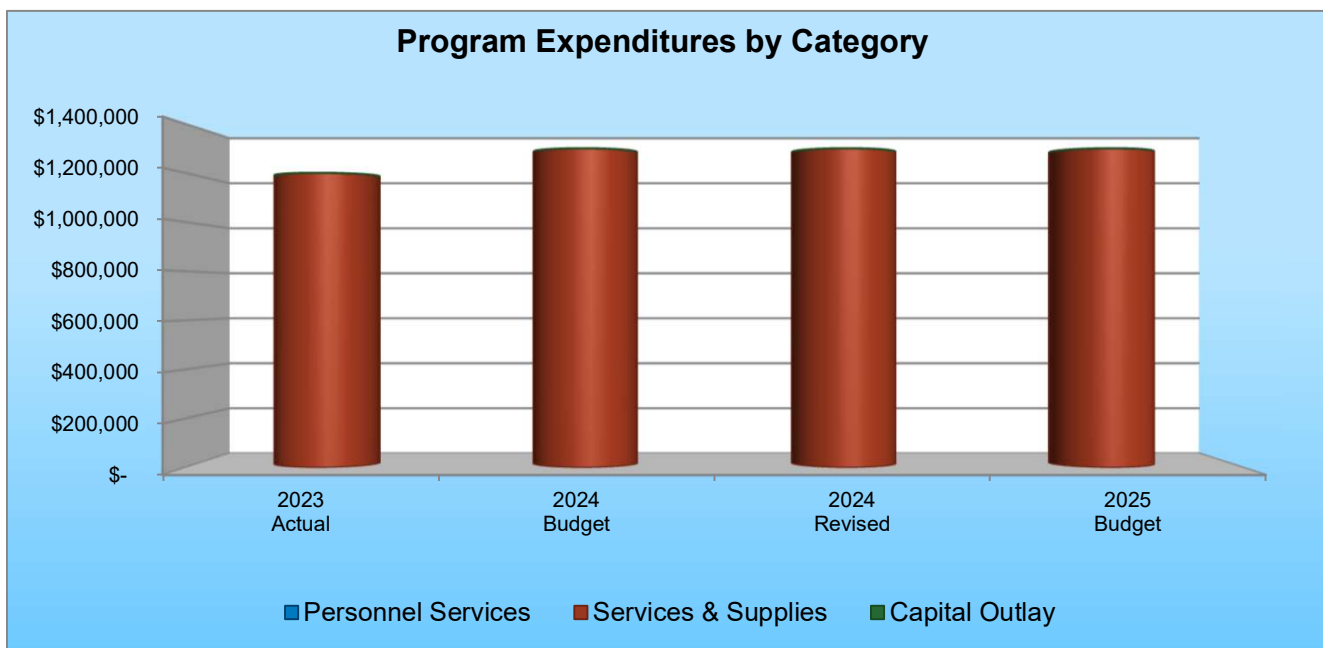
Operating as a self-insured requires that the City maintain an appropriate fund reserve to cover its losses from year to year. The City is also required to maintain a reserve of funds in the event that the City incurs an unusually high number of claims or high payouts on claims. In addition, an appropriate 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

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Services & Supplies	1,200,000	1,300,000	1,300,000	1,300,000
Capital Outlay	-	-	-	-
Debt Services				
TOTAL:	\$ 1,200,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000



Program Expenditures By Fund

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
General Fund	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
TABOR	-	100,000	100,000	100,000
TOTAL:	\$ 1,200,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000



THIS PAGE INTENTIONALLY LEFT BLANK



CAPITAL IMPROVEMENT AND PRESERVATION PLAN



FIVE-YEAR CAPITAL IMPROVEMENT AND PRESERVATION PLAN (CIPP)

The Capital Improvement and Preservation Plan (CIPP) has been evolving over multiple years to focus primarily on the maintenance and replacement of city facilities and equipment. As a result, opportunities to fund new facilities and improvements have become increasingly limited. About 85% of the planned expenditures in the CIPP are dedicated to infrastructure maintenance, replacement, or fulfilling existing contractual obligations.

Per City Council directive for the 2025 Budget Book development, the complete Capital Improvement and Preservation Plan (CIPP) has been included in the 2025 Annual Budget. In addition to the overview, this section includes a summary table and comprehensive Project Detail Sheets for all capital projects. Each project includes 2024 Budget that is part of the 2024 Revised Budget as well as 2025 appropriations. Any figures in years 2026-2029 are forecasts and will not be appropriated until subsequent budgets. In accordance with Resolution 2005-48, any new project will include a five-year estimate of maintenance and operations costs.

The Capital Improvement and Preservation Plan is organized by funding sources. Each city fund has its own revenue source and stipulations for spending.

Capital Improvement Fund (CIF)

The Capital Improvement Fund is the largest revenue source for the CIPP and is funded by:

- One-half cent of the City's three-cent sales and use tax.
- 25% of Lakewood's share of the State Highway Users Fund (gasoline tax), required to be spent on transportation.
- 100% of Lakewood's share of the FASTER Funding from Colorado Senate Bill 09-108, exclusively for transportation construction and maintenance.
- Occasionally, the City Council may transfer additional funds to the CIF for specific projects.

Community Development Block Grant (CDBG)

This federal funding must assist low- to moderate-income residents and is allocated yearly. Decisions on capital projects funded by CDBG are made through a separate process led by the Sustainability & Community Development Branch, with public input and City Council approval.

Conservation Trust Fund

The Conservation Trust Fund is funded by the City's share of State Lottery proceeds. This fund is used for park and open space acquisition, recreational development, and maintenance of related 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.



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 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 provides 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 provides 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.

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	2024 Revised	2025	2026	2027	2028	2029
DEBTS AND OTHER LONG TERM OBLIGATIONS							
1	Revenue Sharing Agreements	2,095,139	2,095,139	2,095,139	2,095,139	2,095,139	2,095,139
	SUBTOTALS	\$ 2,095,139	\$ 2,095,139	\$ 2,095,139	\$ 2,095,139	\$ 2,095,139	\$ 2,095,139
ANNUAL PROGRAMS							
1	Building Infrastructure	2,616,549	1,859,600	4,251,200	4,058,000	4,202,000	4,257,000
2	City Entry Sign Maintenance	14,000	14,000	15,000	15,000	15,000	15,000
3	Pavement Marking and Signs	252,537	252,537	252,537	252,537	252,537	252,537
3	Street Resurfacing/Concrete Rehabilitation	12,345,792	12,797,570	13,500,000	13,500,000	13,500,000	13,500,000
4	Traffic Safety Improvements	582,220	582,220	582,220	582,220	582,220	582,220
4	Traffic Signal Replacements <i>Add'l funds from TABOR Funds</i>	2,585,000	1,170,000	1,200,000	1,230,000	1,260,000	1,310,000
5	Vehicle Replacement <i>Add'l funds from Equipment Replacement Funds</i>	1,860,751	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
11	Shared Use Paths/Sidewalks <i>Add'l funds from TABOR Funds</i>	2,832,000	1,143,328	1,000,000	2,166,600	1,250,000	1,250,000
2	Neighborhood Participation Program	60,000	60,000	60,000	60,000	60,000	60,000
	<i>Add'l funds from Open Space Funds</i>						
	SUBTOTALS	\$ 23,148,849	\$ 19,679,255	\$ 22,660,957	\$ 23,664,357	\$ 22,921,757	\$ 23,026,757
CITY FACILITIES							
5	Bridge Rehabilitation	981,024	-	-	-	-	-
6	Fuel Management System Replacement	570,368	570,368	570,368	294,368	294,368	294,368
7	Quail Street Recycling Site Improvements	139,954	-	-	-	-	-
7	Recreation Center Repairs and Renovations <i>Add'l funds from Conservation Trust and Open Space Funds</i>	200,000	-	-	-	-	-
8	Whitlock Solar	2,730,000	-	-	-	-	-
22	Washington Heights Improvements	250,000					
	<i>Add'l funds from Open Space Funds</i>						
	SUBTOTALS	\$ 4,871,346	\$ 570,368	\$ 570,368	\$ 294,368	\$ 294,368	\$ 294,368
TRANSPORTATION							
8	6th Ave Frontage Road Improvements	585,259	-	-	-	-	-
9	Structure Maintenance Program	-	200,000	200,000	200,000	200,000	200,000
9	Colfax Pedestrian Safety & Infrastructure Improvements <i>Add'l funds of \$11,130,052 from Grants Funds and \$7,792,652 from TABOR funds and \$1,000,000 from Sewer and \$1,500,000 from LRA Colfax</i>	-	7,815,380	-	-	-	-
10	Lakewood Maintenance Campus Expansion	15,191,221	500,000	-	-	-	-



CAPITAL IMPROVEMENT FUND (continued)

Page*	PROJECT NAME	2024 Revised	2025	2026	2027	2028	2029
11	Separated Bike Lanes	900,000	100,000	100,000	100,000	100,000	100,000
12	W-Line Bridge at 6th Ave Lighting Project	818,000	18,720	19,470	20,245	21,055	21,055
12	Capital Projects Personnel <i>Add'l funds of \$286,234 from TABOR, SMU, Sewer and Water Enterprise</i>	996,873	866,756	894,252	922,895	952,560	952,560
19	Patterson Head Start Renovations <i>Add'l funds from Open Space and CDBG Funds</i>	200,000	-	-	-	-	-
	SUBTOTALS	\$ 18,691,353	\$ 9,500,856	\$ 1,213,722	\$ 1,243,140	\$ 1,273,615	\$ 1,273,615
PROJECTED GRANT MATCHES							
13	Capital Project Contingencies and Infrequent Needs	1,849,465	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	SUBTOTALS	\$ 1,849,465	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
	TOTAL CAPITAL IMPROVEMENT FUND	\$ 50,656,152	\$ 32,845,618	\$ 27,540,186	\$ 28,297,004	\$ 27,584,879	\$ 27,689,879

CONSERVATION TRUST AND OPEN SPACE FUNDS

Page*	PROJECT NAME	2024 Revised	2025	2026	2027	2028	2029
ANNUAL PROGRAMS							
2	Neighborhood Participation Program <i>Add'l funds from Capital Improvement Funds</i>	223,000	120,000	120,000	120,000	120,000	120,000
10	Parks Repair & Improvements	-	100,000	-	200,000	100,000	100,000
15	Arts in the Park	20,000	20,000	20,000	20,000	20,000	20,000
15	Parks Infrastructure	125,000	125,000	125,000	125,000	125,000	125,000
16	Playground Replacement	215,000	110,000	80,000	-	-	-
	SUBTOTALS	\$ 583,000	\$ 475,000	\$ 345,000	\$ 465,000	\$ 365,000	\$ 365,000
CAPITAL PRESERVATION & IMPROVEMENT							
16	Site & Facility Improvements <i>Add'l funds from TABOR</i>	852,000	1,200,000	1,000,000	945,000	1,500,000	1,500,000
	SUBTOTALS	\$ 852,000	\$ 1,200,000	\$ 1,000,000	\$ 945,000	\$ 1,500,000	\$ 1,500,000
DEVELOPMENT PROJECTS							
7	Recreation Center Repairs and Renovations <i>Add'l funds from Capital Improvement Funds</i>	230,000	-	-	-	-	-
14	Lakewood Cultural Center	250,000	-	-	-	-	-
14	Ray Ross Splash Pad	80,000	200,000	-	-	-	-
17	Bear Creek Greenbelt Renovations <i>Add'l funds from TABOR Funds</i>	1,300,000	50,000	900,000	-	-	-
17	Bear Creek Lake Park - Capital	1,059,000	-	-	-	-	-
18	Belmar Park Renovations	700,000	800,000	-	-	-	-
18	Carmody Park Improvements	1,895,000	-	-	-	-	-
19	Heritage Lakewood Belmar Park	804,000	320,000	20,000	20,000	20,000	20,000
19	Patterson Head Facility renovations	48,000	-	-	-	-	-
20	McDonnell Park Renovations	200,000	-	-	-	-	-
20	Two Creeks Park Development <i>Add'l funds from CDBG Funds</i>	2,200,000	-	-	-	-	-



CONSERVATION TRUST AND OPEN SPACE FUNDS (continued)

Page*	PROJECT NAME	2024 Revised	2025	2026	2027	2028	2029
21	Washington Heights Improvements <i>Add'l funds from Capital Improvement Funds</i>	50,000	300,000	-	-	-	-
21	Wright Street Park Renovations <i>Add'l funds from TABOR Funds</i>	600,000	-	-	-	-	-
22	Recreation Center Renovations	230,000	-	-	-	-	-
SUBTOTALS		\$ 9,646,000	\$ 1,670,000	\$ 920,000	\$ 20,000	\$ 20,000	\$ 20,000
ACQUISITIONS							
22	Land/Park Acquisition <i>Add'l funds from TABOR Funds</i>	756,000	1,016,000	539,200	500,000	500,000	500,000
SUBTOTALS		\$ 756,000	\$ 1,016,000	\$ 539,200	\$ 500,000	\$ 500,000	\$ 500,000
TOTAL CONSERVATION TRUST AND OPEN SPACE FUNDS		\$ 11,837,000	\$ 4,361,000	\$ 2,804,200	\$ 1,930,000	\$ 2,385,000	\$ 2,385,000

ALL OTHER CAPITAL FUNDS

COMMUNITY DEVELOPMENT BLOCK GRANT

Page*	PROJECT NAME	2024 Revised	2025	2026	2027	2028	2029
6	Patterson Head Start Renovations <i>Add'l funds from Capital Improvement Funds and Open Space Funds</i>	726,720	-	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT		\$ 726,720	\$ -	\$ -	\$ -	\$ -	\$ -

EQUIPMENT REPLACEMENT FUND

Page*	PROJECT NAME	2024 Revised	2025	2026	2027	2028	2029
5	Vehicle Replacement (chargebacks) <i>Add'l funds from Capital Improvement Funds</i>	5,832,037	3,650,000	3,650,000	3,650,000	3,650,000	3,650,000
23	CCO Technology Portfolio Optimization	109,000	-	-	-	-	-
23	Enterprise Technology Management Solution	300,000	-	-	-	-	-
24	Finance & HR Management System Replacement	175,000	-	-	-	-	-
24	Network Fiber Expansion for Golf Courses and Bear Creek Lake Park	145,000	-	-	-	-	-
25	IT Infrastructure Sustainability	1,400,000	1,400,000	811,500	745,000	378,700	1,388,000
25	Audio/Visual and Network Resiliency Upgrades	-	850,000	1,245,000	25,000	1,275,000	-
26	Recreation Center Fitness Equipment Replacement	100,000	100,000	100,000	100,000	100,000	100,000
26	Recreation System Replacement <i>Add'l funds of \$30,000 from General Funds</i>	59,961	-	-	-	-	-
TOTAL EQUIPMENT REPLACEMENT		\$ 8,120,998	\$ 6,000,000	\$ 5,806,500	\$ 4,520,000	\$ 5,403,700	\$ 5,138,000



GOLF COURSE ENTERPRISE FUND

Page*	PROJECT NAME	2024 Revised	2025	2026	2027	2028	2029
27	Fox Hollow and Homestead Club House Maintenance and Improvements	100,000	100,000	100,000	100,000	100,000	100,000
27	Golf Maintenance Equipment	200,000	200,000	200,000	200,000	200,000	460,000
28	Fox Hollow Bunker Modifications	-	300,000	-	-	-	-
28	Golf Maintenance Tractor Storage Building	-	300,000	-	-	-	-
29	Fox Hollow Club House Construction Drawings	250,000	-	-	-	-	-
29	Fox Hollow Club House Renovation	-	3,300,000	-	-	-	-
	GRANT	\$ 550,000	\$ 4,200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 560,000

SEWER ENTERPRISE

Page*	PROJECT NAME	2024 Revised	2025	2026	2027	2028	2029
9	Colfax Pedestrian Safety & Infrastructure Improvements	-	1,000,000	-	-	-	-
30	Sewer Lining	430,000	430,000	430,000	430,000	430,000	430,000
30	Sewer Utility Capital Projects	800,000	1,600,000	400,000	400,000	400,000	400,000
	TOTAL SEWER ENTERPRISE	\$ 1,230,000	\$ 3,030,000	\$ 830,000	\$ 830,000	\$ 830,000	\$ 830,000

STORMWATER ENTERPRISE

Page*	PROJECT NAME	2024 Revised	2025	2026	2027	2028	2029
31	Local Drainage Projects	1,588,000	2,379,000	547,000	563,000	598,000	598,000
31	Major Drainageway Improvements	24,505,000	14,953,000	2,951,000	3,039,000	3,131,000	3,225,000
	TOTAL STORMWATER ENTERPRISE	\$ 26,093,000	\$ 17,332,000	\$ 3,498,000	\$ 3,602,000	\$ 3,729,000	\$ 3,823,000

TABOR FUND

Page*	PROJECT NAME	2024 Revised	2025	2026	2027	2028	2029
4	Traffic Signal Replacements <i>Add'l funds from Capital Improvement Funds</i>	1,122,597	-	-	-	-	-
9	Colfax Pedestrian Safety & Infrastructure Improvements <i>Add'l funds of \$11,130,052 from Grant Funds and \$7,782,052 from Capital Improvement Funds</i>	7,792,652	-	-	-	-	-
11	Shared Use Paths/Sidewalks <i>Add'l funds from Capital Improvement Funds</i>	2,523,000	325,000	-	-	-	-
16	Site & Facility Improvements <i>Add'l funds from Open Space Funds</i>	-	-	300,000	245,000	700,000	600,000
17	Bear Creek Greenbelt Renovations <i>Add'l funds from Open Space Funds</i>	358,256	-	-	-	-	-
21	Wright Street Park Renovations <i>Add'l funds from Open Space Funds</i>	2,800,000	-	-	-	-	-
22	Land/Park Acquisition <i>Add'l funds from Open Space Funds</i>	5,540,000	-	-	-	-	-
33	Graham Park	280,000	-	-	-	-	-
33	Peak View Park	1,433,778	-	-	-	-	-
34	Porter Park	1,036,250	-	-	-	-	-
34	Wadsworth Blvd West Side <i>Add'l funds \$2,136,000 from Grant Funds</i>	542,000	-	-	-	-	-
35	Sheridan Blvd Sidewalk <i>Add'l funds \$1,936,000 from Grant Funds</i>	484,000	-	-	-	-	-
35	Wadsworth Blvd at Morrison Road <i>Add'l funds of \$6,846,908 from Grant Funds</i>	1,672,197	-	-	-	-	-
	TOTAL TABOR FUND	\$ 25,584,730	\$ 325,000	\$ 300,000	\$ 245,000	\$ 700,000	\$ 28,354,730



WATER ENTERPRISE

Page*	PROJECT NAME	2024 Revised	2025	2026	2027	2028	2029
32	Automatic Water Meter Reading Replacement	709,406	-	-	-	-	-
32	Water Utility Capital Projects <i>Add'l funds \$2,240,000 from Grant Funds</i>	1,052,626	-	-	-	-	-
TOTAL WATER ENTERPRISE		<u>\$ 1,762,032</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

*Supplemental CIPP Project Budget Document



THIS PAGE INTENTIONALLY LEFT BLANK



CAPITAL PROJECT DETAIL SHEETS

Project Name: Revenue Sharing Agreements

Location

Not applicable

Reason for Work

The city has entered into economic development revenue sharing agreements. These expenses are estimated and appropriated within the Capital Improvement Fund. The revenues shared provide for the construction and maintenance of capital improvements.

Work to be Completed

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 2,095,139	\$ 2,095,139	\$ 2,095,139	\$ 2,095,139	\$ 2,095,139	\$ 2,095,139	\$ 12,570,834
Totals	\$ 2,095,139	\$ 2,095,139	\$ 2,095,139	\$ 2,095,139	\$ 2,095,139	\$ 2,095,139	\$ 12,570,834

Impact on Operating Budget: Not applicable

Project Name: Building Infrastructure

Location

480 S Allison Parkway; 1050 Quail Street

Reason for Work

This program is designed to provide funding for citywide building facility infrastructure maintenance and federal accessibility requirements. The city currently has 313 buildings to maintain.



Work to be Completed

2024-5: Quail Maintenance Campus improvements and security fencing; Civic Center parking structure repairs; Municipal facility furniture replacement; preventative Maintenance software; Public Safety Center updates and repairs; Civic Center lock-down system; Public Safety facilities master plan; Park shop floors; Civic Center roof replacements; Citywide building security upgrades.

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 3,616,549	\$ 1,859,600	\$ 4,251,200	\$ 4,058,000	\$ 4,202,000	\$ 4,257,000	\$ 22,244,349
Totals	\$ 3,616,549	\$ 1,859,600	\$ 4,251,200	\$ 4,058,000	\$ 4,202,000	\$ 4,257,000	\$ 22,244,349

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: City Entry Sign Maintenance

Location

Where "Welcome to Lakewood" signs have been installed.

Reason for Work

Ensure systemic inspections of city entry signs and address issues as they arise.

Work to be Completed

Regularly inspect, maintain and repair as needed, including lighting and functionality.

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 14,000	\$ 14,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 88,000
Totals	\$ 14,000	\$ 14,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 88,000

Impact on Operating Budget: Not applicable

Project Name: Neighborhood Participation Program

Location

Various

Reason for Work

Council directed grant program to encourage small neighborhood capital projects.



Work to be Completed

2024: projects from 2023 including Creighton Middle School courts; drinking fountains at O'Kane and Washington Heights Parks; game tables at Meadowlark Park. 2024-5: to be determined.

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 360,000
OS	\$ 223,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 823,000
Totals	\$ 283,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 1,183,000

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Pavement Marking and Signs

Location

Various

Reason for Work

Maintaining adequate lane lines and symbols on City streets, especially during winter months, is challenging. Long life pavement markings provide more durable street delineation when compared to traditional paint. Thermoplastic pavement markings will be placed on newly overlaid streets and existing streets that are not slated to be resurfaced for several years. Signs are inventoried and replaced from either projected life or measured failures. Sign materials are better and printing is more efficient and cost effective.

Work to be Completed

In conjunction with annual street resurfacing program; crosswalk pavement markings on state highways and city streets; other symbol markings as necessary; bike facilities markings; replaces signs as necessary.

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 252,537	\$ 252,537	\$ 252,537	\$ 252,537	\$ 252,537	\$ 252,537	\$ 1,515,222
Totals	\$ 252,537	\$ 252,537	\$ 252,537	\$ 252,537	\$ 252,537	\$ 252,537	\$ 1,515,222

Impact on Operating Budget: Not applicable

Project Name: Street Resurfacing/Concrete Rehabilitation

Location

Various

Reason for Work

this project provides for maintenance and rehabilitation of existing city street pavements, curbs, gutters, and sidewalks. Included projects are patching, slurry seal, overlay, street rebuild programs, concrete drainage crossspan repairs, and bike paths. Most work is completed by contractors and private companies.



Work to be Completed

Work will be based on priority basis.

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 12,345,792	\$ 12,797,570	\$ 13,500,000	\$ 13,500,000	\$ 13,500,000	\$ 13,500,000	\$ 79,143,362
Totals	\$ 12,345,792	\$ 12,797,570	\$ 13,500,000	\$ 13,500,000	\$ 13,500,000	\$ 13,500,000	\$ 79,143,362

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Traffic Safety Improvements

Location

Various

Reason for Work

Improvements to the safety of streets and roads in the City will continue in an organized manner. Locations are determined through a yearly analysis of traffic crashes and other site condition studies.

Work to be Completed

Improvements may include design, property rights acquisitions (if necessary), and construction of traffic signal modifications, guardrail repair, roadway widening, roadway realignment, sidewalk/shared use paths, medians, streetlights, signal timing modifications, ADA modifications, traffic calming, pedestrian crossing modifications.

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 582,220	\$ 582,220	\$ 582,220	\$ 582,220	\$ 582,220	\$ 582,220	\$ 3,493,320
Totals	\$ 582,220	\$ 582,220	\$ 582,220	\$ 582,220	\$ 582,220	\$ 582,220	\$ 3,493,320

Impact on Operating Budget: Not applicable

Project Name: Traffic Signal Replacements

Location

Alameda Pkwy & Beech Drive; 20th Ave & Teller St; Union Blvd & Mississippi Ave; Belleview Ave & Cody St; 27th Ave & Youngfield St; Alameda Pky & Urban St; Alameda Pkwy & Utah Ave (TABOR); Dartmouth Ave & Kipling St Refuge Island (TABOR); Utah Ave & Garrison St Refuge Island (TABOR); Simms St & 8th Ave (TABOR).

Reason for Work

Aging infrastructure and projected transportation volumes necessitate improvements at intersections throughout the City.

Work to be Completed

This program replaces traffic signals and equipment in a prioritized manner. Works includes consultant inspection of signal structural elements, design, property rights acquisitions (if necessary), and construction. May include conversion of intersections to all-way stops or other control types.

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 2,585,000	\$ 1,170,000	\$ 1,200,000	\$ 1,230,000	\$ 1,260,000	\$ 1,310,000	\$ 8,755,000
TABOR	\$ 1,122,597						\$ 1,122,597
Totals	\$ 3,707,597	\$ 1,170,000	\$ 1,200,000	\$ 1,230,000	\$ 1,260,000	\$ 1,310,000	\$ 8,755,000

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Vehicle Replacement

Location

Not applicable

Reason for Work

Replacing vehicles for General Fund programs is funded by the Capital Improvement Fund. Replacing vehicles in Enterprise Fund programs is funded by chargebacks to the relevant enterprise.

Work to be Completed

Replace City vehicles as necessary

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 1,860,751	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 10,860,751
ERF	\$ 5,832,037	\$ 3,650,000	\$ 3,650,000	\$ 3,650,000	\$ 3,650,000	\$ 3,650,000	\$ 24,082,037
Totals	\$ 7,692,788	\$ 5,450,000	\$ 5,450,000	\$ 5,450,000	\$ 5,450,000	\$ 5,450,000	\$ 34,942,788

Impact on Operating Budget: Not applicable

Project Name: Bridge Rehabilitation

Location

Various locations citywide identified by CDOT off-system bridge inspection reports.

Reason for Work

Every two years the Colorado Department of Transportation (CDOT) inspects qualifying bridges within the City's jurisdiction and prepares a report with maintenance recommendations. Each bridge is inspected and rated according to the American Association of State Highway and Transportation Officials. Several bridges need structural repairs to help extend the life expectancy of the bridge and cosmetic repairs to prevent further deterioration. This project will make repairs that require a third-party contractor to perform including specialized bridge maintenance.



Work to be Completed

Third-party contractors will preform specialized bridge maintenance.

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 981,024						\$ 981,024
Totals	\$ 981,024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 981,024

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Fuel Management System Replacement

Location

City fueling site, Urban Parks fueling location at Estes Street, and fueling station at Bear Creek Lake Park

Reason for Work

This is a joint project with IT. Fleet Services has a Windows 7 computer that is the only computer capable of operating the existing fuel management system. Upgrading this system is critical to the operation of the primary city fueling site. This project will upgrade the operating system as well as hardware components to the fuel site. Additionally, it will add a fuel site to the Estes Street location, which is the facility serving the Urban Parks Division, which has several dozen vehicles that currently have to travel either to the Fleet Services location or to a third party to get fuel. This project will also update the existing fueling site located in Bear Creek Lake Park. This update will provide accountability to the fueling of all the vehicles and equipment that operate within the park.

Work to be Completed

Upgrade computer system with new operating system and hardware. Add a fuel site to Estes Street location for urban parks fueling. Update existing fueling site at Bear Creek Lake Park.

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 570,368	\$ 570,368	\$ 570,368	\$ 294,368	\$ 294,368	\$ 294,368	\$ 2,594,208
Totals	\$ 570,368	\$ 570,368	\$ 570,368	\$ 294,368	\$ 294,368	\$ 294,368	\$ 2,594,208

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Quail Street Recycling Site Improvements

Location

1068 Quail Street

Reason for Work

Site attendants at the Quail Street Recycle Center handle approximately 30 tons of cardboard every month. Each piece of cardboard is loaded into a compactor. The existing site has an office trailer and limited resources. Improving the amenities at this site will improve employee safety, health, and retention.



Work to be Completed

This project will add a shade shelter for sun and other weather protection for site attendants working in the receiving area. The proposed office trailer replacement will include an interior bathroom and running water for a sink and toilet.

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 140,000						\$ 140,000
Totals	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000

Impact on Operating Budget: Not applicable

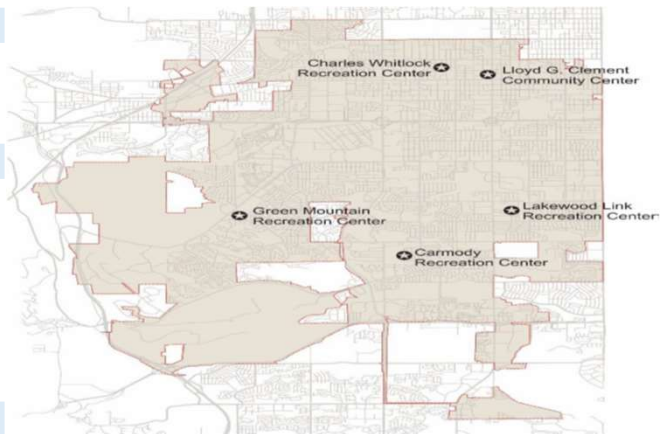
Project Name: Recreation Center Repairs and Renovations

Location

1555 Dover Street; 13198 W Green Mountain Drive; 1295 S Reed Street

Reason for Work

Community Resources identifies centers with deficiencies in the facilities.



Work to be Completed

Whitlock Center- Parking lot lighting and interior remodels; Green Mountain Recreation Center- pool mechanical upgrades; Link Recreation Center -HVAC replacement and pool mechanical upgrades.

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 200,000						\$ 200,000
OS	\$ 230,000						\$ 230,000
Totals	\$ 430,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 430,000

Impact on Operating Budget: Not applicable



Project Name: Whitlock Solar

Location

1555 Dover Street

Reason for Work

Improve energy usage for the recreation center.



Work to be Completed

Installation of solar panels on the Whitlock Center roof and on canopies over the parking lot.

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 1,730,000						\$ 1,730,000
Grants	\$ 1,000,000						\$ 1,000,000
Totals	\$ 2,730,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,730,000

Impact on Operating Budget: Not applicable

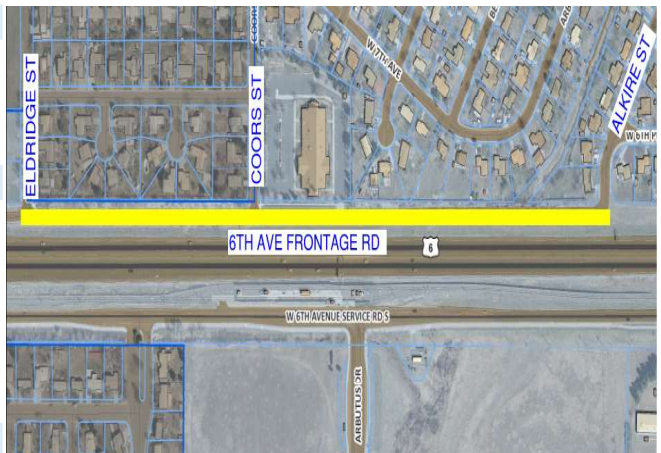
Project Name: 6th Avenue Frontage Road Improvements

Location

6th Avenue Frontage Road between Eldridge St to Alkire St

Reason for Work

An IGA is anticipated with CDOT through which CDOT will abandon the U.S. 6 North Frontage Road from Eldridge St to Alkire St and Lakewood will take over the maintenance of this infrastructure. The IGA is anticipated to include payment of \$485,000 from CDOT to Lakewood for roadway upgrades.



Work to be Completed

The IGA funds and city funds will be used to construct improvements that will bring the roadway up to City Standards. Anticipated work will include tree mitigation and roadway widening.

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 585,259						\$ 585,259
Totals	\$ 585,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 585,259

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

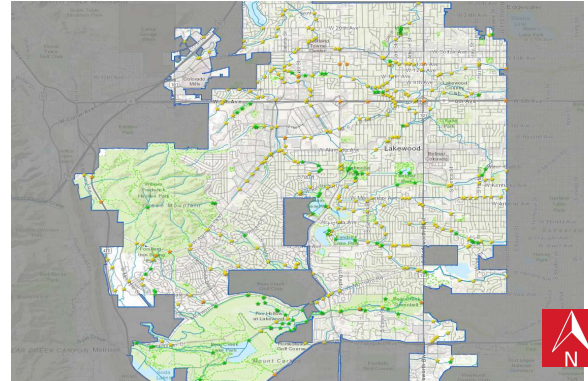
Project Name: Structure Maintenance Program

Location

City-wide

Reason for Work

Create an ongoing inspection and maintenance program for roadway structures (i.e. bridges, culverts, retaining walls) within City right-of-way. The maintenance program will be used to prioritize funds for repair or replacement of structures.



Work to be Completed

Not applicable

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Totals	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000

Impact on Operating Budget: Not applicable

Project Name: Colfax Pedestrian Safety and Infrastructure Project

Location

West Colfax between Tellers Street and Sheridan Boulevard

Reason for Work

Colfax between Wadsworth and Sheridan boulevards has the highest concentration of traffic injuries and deaths in Lakewood. This project will improve safety and provide features that enhance placemaking in the area



Work to be Completed

Installation of sidewalks, raised medians, pedestrian crossings, signal replacements with enhanced pedestrian detection, landscaping and art installations

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ -	\$ 7,815,380					\$ 7,815,380
CDOT (GRANTS)	\$ 7,782,052	\$ -					\$ 7,782,052
TABOR	\$ 7,792,652	\$ -					\$ 7,792,652
GRANTS	\$ 3,348,000	\$ -					\$ 3,348,000
LRA Colfax	\$ 1,500,000	\$ -					\$ 1,500,000
Sewer	\$ -	\$ 1,000,000					\$ 1,000,000
Totals	\$ 20,422,704	\$ 8,815,380	\$ -	\$ -	\$ -	\$ -	\$ 29,238,084

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Lakewood Maintenance Campus Expansion

Location

1211 Quail St, 1215 Quail St, 1303 Quail, 10811 W. Collins Ave

Reason for Work

The existing campus is significantly undersized compared to other public works campuses. City Council approved \$15,000,000.00 in the 2024 budget to purchase property and expand the Existing Campus. The proposed land purchase encompasses approximately 17.30 acres, which would provide ample space to construct facilities that will have capacity to serve the City for the foreseeable future. City staff negotiated a price of \$15,000,000 for the land, which is under the appraised land value.



Work to be Completed

Land purchase costs, closing costs, Captital Improvements. Consultant services to develop a master plan to fully utilize the properties, enhance operational efficiency, and set a benchmark for sustainable construction, operations, and maintenance.

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 15,191,221	\$ 500,000					\$ 15,691,221
Totals	\$ 15,191,221	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 15,691,221

Impact on Operating Budget: Not applicable

Project Name: Park Repair & Improvements

Location

Various

Reason for Work

Small repair and improvements to City parks.

Work to Be Completed

Various small projects, as needed.

Source	2024	2025	2026	2027	2028	2029	Totals
CT	\$ -	\$ 100,000	\$ -	\$ 200,000	\$ 100,000	\$ 100,000	\$ 500,000
Totals	\$ -	\$ 100,000	\$ -	\$ 200,000	\$ 100,000	\$ 100,000	\$ 500,000

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Separated Bike Lanes

Location

Garrison Street, Harlan Street, and Denver West Parkway

Reason for Work

Lakewood is dedicated to creating a quality, safe, convenient, continuous and accessible bicycle transportation network to support bicycling as a mode of transportation for all ages and abilities. Separated bike lanes can contribute to increased bicycling volumes and can also improve overall safety through traffic calming effects and increasing motorists' awareness.



Work to be Completed

Add vertical separation between vehicle traffic and existing buffered bike lanes

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 900,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,400,000
Totals	\$ 900,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,400,000

Impact on Operating Budget: Not applicable

Project Name: Shared Use Paths/Sidewalks

Location

- North side of the W Line, Garrison Station to Estes Street - CIF
- W 26th Ave south side, Wadsworth Blvd to Kipling St - CIF
- Green Gables Park Bike Path Connection - CIF
- W 8th Ave, LHS to Garrison St - CIF
- Reed St, Lakewood Pl to 17th Ave – CIF
- W 10th Ave, Wadsworth Blvd to Pierce St – CIF
- Lakewood Pl, Reed St to Pierce St - CIF
- W 26th Ave, Simms St to Kipling St - CIF
- W 14th Ave, Garrison to Independence - CIF
- Youngfield, W 27th Ave to W 23rd Ave - CIF
- Colfax Pedestrian Safety and Infrastructure Project, Teller to Sheridan - CIF
- 20th Avenue south side, 10920 W 20th Avenue east to Nelson Street - TABOR
- Union Blvd east side (South of Mississippi Ave) – TABOR
- 20th Ave south side (Vance St to Reed St) - TABOR
- Center Ave to Pierce St SU Connection - TABOR
- Jewell Ave at Kendrick Lake Park - TABOR

Reason for Work

Numerous missing links exist throughout Lakewood in what would otherwise be longer, continuous shared use paths or sidewalks. The purpose of this project is to build missing links of shared paths or sidewalks adjacent to properties that are already developed. Properties must have little chance of redeveloping to an extent that would create the need for the property owner to construct the missing piece of shared use path or sidewalk. Projects include the design, property rights acquisition (if needed) and construction of shared use paths or sidewalks. CIF funded projects are prioritized using criteria approved by City Council.

Work to be Completed

Construction of new sidewalks and shared use paths. Work includes design, property rights acquisition and construction of sidewalks. Projects may also include drainage improvements and utility relocations and retaining walls.

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 2,832,000	\$ 1,143,328	\$ 1,000,000	\$ 2,166,000	\$ 1,250,000	\$ 1,250,000	\$ 9,641,328
TABOR	\$ 2,523,000	\$ 325,000					\$ 2,848,000
Totals	\$ 5,355,000	\$ 1,468,328	\$ 1,000,000	\$ 2,166,000	\$ 1,250,000	\$ 1,250,000	\$ 12,489,328

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: W-Line Bridge at 6th Avenue Lighting Project

Location

W-Line lightrail bridge over 6th Avenue

Reason for Work

Public Works will coordinate with RTD and other stakeholders to add lighting and monument signage improvements to the lightrail bridge that goes over U.S. Highway 6.



Work to be Completed

Installation of the lighting is anticipated to proceed in 2024 with ongoing costs for power, operations and maintenance of the equipment

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 818,000	\$ 18,720	\$ 19,470	\$ 20,245	\$ 21,055	\$ 21,055	\$ 918,545
Totals	\$ 818,000	\$ 18,720	\$ 19,470	\$ 20,245	\$ 21,055	\$ 21,055	\$ 918,545

Impact on Operating Budget:

Personnel	Services	Supplies	Capital	Totals
		\$ 18,000		\$ 18,000

Project Name: Capital Projects Personnel

Location

Various

Reason for Work

Staff time invested in capital projects is paid for by each projects' funding source

Work to be Completed

Personnel expenses related to capital projects

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 996,873	\$ 866,756	\$ 894,252	\$ 922,895	\$ 952,560	\$ 952,560	\$ 5,585,896
Totals	\$ 996,873	\$ 866,756	\$ 894,252	\$ 922,895	\$ 952,560	\$ 952,560	\$ 5,585,896

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Capital Project Contingencies and Infrequent Needs

Location

Not applicable

Reason for Work

A contingency amount is budgeted for costs greater than originally anticipated due to unforeseen circumstances. Budget contingencies are provided by specific fund only to support capital projects. Money allocated to the CIF contingency may also be used to address infrequent capital needs noted below for which timing is difficult to predict.

Work to be Completed

Additional potential uses of CIF contingency funds may include:

- Matching new transportation grants
- Neighborhood entry treatment maintenance
- Fulfilling City obligations to pay a portion of the cost of creating new arterial streets pursuant to City ordinance
- Extending street improvements beyond the those required of a developer to, for example, fill a pre-existing gap
- Hold and then timely utilize funds contributed to the City by a developer for discrete future improvements (e.g., a traffic signal that will not be warranted until an unknown, future date).

Source	2024	2025	2026	2027	2028	2029	Totals
CIF	\$ 1,849,465	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 6,849,465
Totals	\$ 1,849,465	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 6,849,465

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Lakewood Cultural Center

Location

460 South Allison Parkway

Reason for Work

Providing for capital needs to keep the center in good condition to support arts and culture opportunities in Lakewood.



Work to be Completed

LED Lighting; restroom upgrades; classroom renovations; and floor tiling

Source	2024	2025	2026	2027	2028	2029	Totals
OS	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Totals	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000

Impact on Operating Budget:

Personnel	Services	Supplies	Capital	Totals
\$ 55,161	\$ 110,883			\$ 166,044

Project Name: Ray Ross Park

Location

480 South Harlan Street

Reason for Work

The aging splash pad has not been operating correctly and is in need of renovation.



Work to be Completed

Design and construction improvements to the splash pad.

Source	2024	2025	2026	2027	2028	2029	Totals
OS	\$ 80,000	\$ 200,000					\$ 280,000
Totals	\$ 80,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Arts in the Park

Location

Various

Reason for Work

The Department of Community Resources Master Plan strongly recommends the inclusion of art works within public spaces. This project funds money for site improvements related to the installation of public art.



Work to be Completed

City matching funds are provided to obtain art works for various park sites, these funds are provided for site improvements for the artwork.

Source	2024	2025	2026	2027	2028	2029	Totals
OS	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 120,000
Totals	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 120,000

Impact on Operating Budget: Not applicable

Project Name: Park Infrastructure

Location

Various

Reason for Work

This project addresses irrigation water, infrastructure maintenance, and equipment replacement for park facilities managed by the Community Resources department. Park facility infrastructure maintenance/replacement includes tennis court repair, asphalt and concrete repairs of parking lots and pathways, irrigation pumping system maintenance, and replacement and maintenance of other park structures. Improvements are identified by equipment replacement schedules and Americans with Disabilities Act (ADA) transition plans.

Work to be Completed

Fencing and concrete work in various parks.

Source	2024	2025	2026	2027	2028	2029	Totals
CT	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 750,000
Totals	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 750,000

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Playground Replacement

Location

Various

Reason for Work

Renovation of playgrounds due to aging infrastructure in the Parks system based on the playground replacement schedule.



Work to be Completed

Design of Holbrook, completion of Jefferson Green, Meadowlark playground construction, re-surfacing of McDonnell and Sunset Parks in 2024. Design of Lakewood Estates, and construction of Holbrook in 2025. Future sites upon evaluation.

Source	2024	2025	2026	2027	2028	2029	Totals
OS	\$ 215,000	\$ 110,000	\$ 80,000				\$ 405,000
Totals	\$ 215,000	\$ 110,000	\$ 80,000	\$ -	\$ -	\$ -	\$ 405,000

Impact on Operating Budget: Not applicable

Project Name: Site & Facility Improvements

Location

Various

Reason for Work

Funding for Community Resources projects and planning efforts in support of the 2023 Imagine Tomorrow! master plan recommendations.

Work to be Completed

2024: Review of parkland dedication ordinance; Kendrick Lakes Park pump station; Clements Center parking lot lighting; Lakewood Cultural Center Improvements; Tennis Court renovations; fencing; Peerless gas station restoration. 2025: Community garden; Ravine Open Space planning; Walker-Branch Park improvements; Wm. F. Hayden Park master plan update; miscellaneous park improvements. Future years as prioritized by Department master plan.

Source	2024	2025	2026	2027	2028	2029	Totals
TABOR	\$ -	\$ -	\$ 300,000	\$ 245,000	\$ 700,000	\$ 600,000	\$ 1,845,000
CT	\$ 325,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 800,000	\$ 900,000	\$ 4,125,000
OS	\$ 527,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,027,000
Totals	\$ 852,000	\$ 1,200,000	\$ 1,000,000	\$ 945,000	\$ 1,500,000	\$ 1,500,000	\$ 6,997,000

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Bear Creek Greenbelt Renovations

Location

2900 South Estes Street

Reason for Work

Construction of identified improvements including new restrooms, a new trailhead and dog park, to improve safety and enhance the user experience.



Work to be Completed

Completion of trail renovations, new restrooms at Stonehouse, and demolition of recently acquired structures. Design of dog park in 2025 and construction in 2026.

Source	2024	2025	2026	2027	2028	2029	Totals
OS	\$ 1,300,000	\$ 50,000	\$ 900,000				\$ 2,250,000
TABOR	\$ 358,256						\$ 358,256
Totals	\$ 1,658,256	\$ 50,000	\$ 900,000	\$ -	\$ -	\$ -	\$ 2,608,256

Impact on Operating Budget: Not applicable

Project Name: Bear Creek Lake Park - Capital

Location

15600 West Morrison Road

Reason for Work

Funding for improvements at the swim beach along with implementation of the recommendations of the 2024 Bear Creek Lake Park master plan.



Work to be Completed

Update park master plan, replace aging restrooms, concrete trail repairs and new trails, and clean-up of the recently acquired Soda Lakes property

Source	2024	2025	2026	2027	2028	2029	Totals
OS	\$ 1,059,000						\$ 1,059,000
Totals	\$ 1,059,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,059,000

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Belmar Park Renovations

Location

605 South Yarrow Street

Reason for Work

Replace aging structures on Kountze Lake, create a trailhead to the park and provide for event parking. Supported by park dedication fees.



Work to be Completed

Replacement of the observation deck and construction of parking lot north of 777 South Yarrow Street (605 South Yarrow Street), enhance gathering area by the Morning Mist sculpture.

Source	2024	2025	2026	2027	2028	2029	Totals
CT		\$ 500,000					\$ 500,000
OS	\$ 700,000	\$ 300,000					\$ 1,000,000
Totals	\$ 700,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000

Impact on Operating Budget: Not applicable

Project Name: Carmody Park Improvement

Location

2200 South Kipling Street

Reason for Work

Complete best practice standard improvements to support accessibility and maintain aging infrastructure.



Work to be Completed

Renovation of the pool and locker room.

Source	2024	2025	2026	2027	2028	2029	Totals
CT	\$ 1,370,000						\$ 1,370,000
OS	\$ 525,000						\$ 525,000
Totals	\$ 1,895,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,895,000

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Heritage Lakewood Belmar Park

Location

801 South Yarrow Street

Reason for Work

Site improvements as identified by museum master plan to preserve historical facilities.



Work to be Completed

2024: Painting; drainage improvements; concrete replacement; interpretive signage.
 2025: Playspace; building restorations.

Source	2024	2025	2026	2027	2028	2029	Totals
OS	\$ 804,000	\$ 320,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 1,204,000
Totals	\$ 804,000	\$ 320,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 1,204,000

Impact on Operating Budget: Not applicable

Project Name: Patterson Head Facility renovations

Location

1480 South Allison Street

Reason for Work

Improvements necessary to keep facility in compliance with child care licensing and regulations.



Work to be Completed

Renovation of 1480 S. Allison St. building.

Source	2024	2025	2026	2027	2028	2029	Totals
CDBG	\$ 726,720						\$ 726,720
CIF	\$ 200,000						\$ 200,000
OS	\$ 48,000						\$ 48,000
Totals	\$ 974,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 974,720

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: McDonnell Park Renovations

Location

1001 Simms Street

Reason for Work

Address existing irrigation for more efficiency.



Work to be Completed

Renovate the irrigation system and convert vegetation to native species to reduce irrigation needs and water use.

Source	2024	2025	2026	2027	2028	2029	Totals
CT	\$ 200,000						\$ 200,000
Totals	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Impact on Operating Budget: Not applicable

Project Name: Two Creeks Park Development

Location

1080 Wadsworth Boulevard

Reason for Work

New neighborhood park development to serve the community.



Work to be Completed

Two Creeks Park is located in an underserved area for

Source	2024	2025	2026	2027	2028	2029	Totals
CDBG	\$ 450,000						\$ 450,000
OS	\$ 2,200,000						\$ 2,200,000
Totals	\$ 2,650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,650,000

Impact on Operating Budget:

Personnel	Services	Supplies	Capital	Totals
\$ 30,000	\$ 100,000			\$ 130,000



CAPITAL PROJECT DETAIL SHEETS

Project Name: Washington Heights Improvements

Location

6375 West 1st Avenue

Reason for Work

Improve safety and comfort for guests as a result of aging infrastructure.



Work to be Completed

Improvements to the kiln yard and HVAC for the building.

<u>Source</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>Totals</u>
CIF	\$ 250,000						\$ 250,000
OS	\$ 50,000	\$ 300,000					\$ 350,000
Totals	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000

Impact on Operating Budget: Not applicable

Project Name: Wright Street Park Renovations

Location

500 Wright Street

Reason for Work

Planning and construction of Wright Park improvements following a public engagement process with the community. This project received a \$750,000 grant from the Land and Water Conservation Fund.



Work to be Completed

New walkway, playground, and dog park.

<u>Source</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>Totals</u>
OS	\$ 600,000						\$ 600,000
TABOR	\$ 2,800,000						\$ 2,800,000
Totals	\$ 3,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,400,000

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Land/Park Acquisition

Location

Various

Reason for Work

Provided funding for land purchases and costs associated with the acquisitions, such as appraisals and surveys.

Work to be Completed

Purchase parkland as approved by City Council.

Source	2024	2025	2026	2027	2028	2029	Totals
CT	\$ 500,000	\$ 500,000	\$ 500,000				\$ 1,500,000
OS	\$ 256,000	\$ 516,000	\$ 39,200	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,311,200
TABOR	\$ 5,540,000						\$ 5,540,000
Totals	\$ 6,296,000	\$ 1,016,000	\$ 539,200	\$ 500,000	\$ 500,000	\$ 500,000	\$ 9,351,200

Impact on Operating Budget: Not applicable

Project Name: Recreation Center Renovations

Location

Lakewood Link Recreation Center; Green Mountain Recreation Center; Charles Whitlock Recreation Center; Clements Community Center

Reason for Work

Funding to support safety, accessibility, and modernization of facilities as a result of aging infrastructure.



Work to Be Completed

2024: Link entry station reconfiguration; Link office renovation; Link Pool replaster; Clements classroom renovation

Source	2024	2025	2026	2027	2028	2029	Totals
OS	\$ 230,000						\$ 230,000
Totals	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,000

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: City Clerk's Office Technology Portfolio Optimization

Location

Not applicable

Reason for Work

The City's current campaign finance reporting application and public records request management solutions, key aspects of the City Clerk's Office (CCO) technology portfolio, no longer meet the evolving demands of the City's residents, City Council candidates and elected officials, and staff to provide services and information in a timely and efficient manner. Two new systems will allow the CCO to leverage robust reporting and analytics capabilities for increased transparency, accountability, and data-driven decision making; thereby contributing to the realization of City Council's goal to provide an "Effective, Accountable, Transparent, and Data-Informed Government."

Work to be Completed

Table with 8 columns: Source, 2024, 2025, 2026, 2027, 2028, 2029, Totals. Rows include ERF and Totals.

Impact on Operating Budget: Not applicable

Project Name: Enterprise Technology Management Solution

Location

Not applicable

Reason for Work

The IT department seeks to implement a robust cloud based Enterprise Technology Management Solution (ETMS) that will scale to other departments and will improve the efficiency and effectiveness of IT operations.

Work to be Completed

Table with 8 columns: Source, 2024, 2025, 2026, 2027, 2028, 2029, Totals. Rows include ERF and Totals.

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Finance & HR Management System Replacement

Location

Not applicable

Reason for Work

The solution will act as a force multiplier in driving efficiencies across the organization such as, administer responsive employee-oriented Human Resource processes, deliver accurate and timely financial information, and equip employees with the technical tools needed to collaborate in real time with anyone from anywhere.

Work to be Completed

Repalce the city's aging financial management system.

Source	2024	2025	2026	2027	2028	2029	Totals
ERF	\$ 175,000		\$ -	\$ -	\$ -	\$ -	\$ 175,000
Totals	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000

Impact on Operating Budget:

Project Name: Network Fiber Expansion for Golf Courses and Bear Creek Lake Park

Location

Not applicable

Reason for Work

This presents the city with a significant opportunity to connect the last two (2) outstanding major facilities to the City network. This will result in significant improvements in the stability and performance for these revenue generating facilities that often struggle during peak seasons.

Work to be Completed

Replace inadequate technology for the golf courses and Bear Creek Lake Park facilities.

Source	2024	2025	2026	2027	2028	2029	Totals
ERF	\$ 145,000		\$ -	\$ -	\$ -	\$ -	\$ 145,000
Totals	\$ 145,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,000

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Infrastructure Sustainability Program

Location

Not applicable

Reason for Work

This program includes purchase and maintenance of all IT-related items that are required for citywide operations, such as end-user computing replacement, phone maintenance and upgrades, network maintenance, switches, and other IT infrastructure. \$1.4 million is the annual transfer from the General Fund to the Equipment Replacement Fund.

Work to be Completed

- Replace technology that comprises the city's technical infrastructure to include:
- PC and monitor replacement
- Core firewall and security hardware replacement
- City radio replacement
- Internet networking equipment upgrades
- Network equipment replacement
- Phone system, battery, and power equipment replacement

Source	2024	2025	2026	2027	2028	2029	Totals
ERF	\$ 1,400,000	\$ 1,400,000	\$ 811,500	\$ 745,000	\$ 378,700	\$ 1,338,000	\$ 6,073,200
Totals	\$ 1,400,000	\$ 1,400,000	\$ 811,500	\$ 745,000	\$ 378,700	\$ 1,338,000	\$ 6,073,200

Impact on Operating Budget: Not applicable

Project Name: Audio/Visual and Network Resiliency Upgrades

Location

Not applicable

Reason for Work

This program includes purchase and maintenance of IT-related items that are required for citywide operations, Data protection, radio maintenance and upgrades, network switches maintenance, and Courtroom Audio Upgrade. These essential projects are being funded with fund balance from the Equipment Replacement Fund.

Work to be Completed

- Courtroom Audio Upgrade
- Data protection site relocation
- PD radio bi-directional amplifier (BDA) system replacement
- Network switch replacement
- City (non-PD) portable radio replacement
- Surveillance Video Camera Server Replacement

Source	2024	2025	2026	2027	2028	2029	Totals
ERF	\$ -	\$ 850,000	\$ 1,245,000	\$ 25,000	\$ 1,275,000	\$ -	\$ 3,395,000
Totals	\$ -	\$ 850,000	\$ 1,245,000	\$ 25,000	\$ 1,275,000	\$ -	\$ 3,395,000

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Recreation System Replacement

Location

Not applicable

Reason for Work

The new system will be a robust and secure, cloud-based solution that will drive efficiencies and empower residents and staff alike to utilize arts, parks and recreation offerings to their fullest capacity while helping the city realize time and cost savings not possible with the current solution.

Work to be Completed

Replace the city's recreation management system with a new arts, parks, and recreation management system.

Source	2024	2025	2026	2027	2028	2029	Totals
ERF	\$ 59,961						\$ 59,961
GF	\$ 30,000						\$ 30,000
Totals	\$ 89,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,961

Impact on Operating Budget:

Project Name: Recreation Center Fitness Equipment Replacement

Location

Not applicable

Reason for Work

Replace aging fitness center equipment as needed.

Work to be Completed

Source	2024	2025	2026	2027	2028	2029	Totals
ERF	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
Totals	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000

Impact on Operating Budget:



CAPITAL PROJECT DETAIL SHEETS

Project Name: Fox Hollow and Homestead Club House Maintenance and Improvements

Location

Fox Hollow Golf Course at 13410 W. Morrison Rd. and/or Homestead Golf Course at 1150 W. Hampden Avenue



Reason for Work

Replace aging infrastructure through the repair or replacement of existing equipment.

Work to be Completed

Examples of work to be completed include new HVAC systems, plumbing, fire suppression systems, etc.

Source	2024	2025	2026	2027	2028	2029	Totals
Golf	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
Totals	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000

Impact on Operating Budget: Not applicable

Project Name: Golf Maintenance Equipment

Location

Golf Maintenance Building at 13414 W. Morrison Rd.



Reason for Work

The golf maintenance team is responsible for the care of 45 holes between Fox Hollow and Homestead Golf Courses. Their equipment needs range from Fairway and Rough Mowers to tractors and bunker rakes. There is approximately \$2,000,000 dollars worth of equipment in the current inventory and this fund is meant to replace units that no longer function effectively or efficiently.

Work to be Completed

Purchase new or gently used mowers, aerators, tractors, etc.

Source	2024	2025	2026	2027	2028	2029	Totals
Golf	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,200,000
Totals	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,200,000

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Fox Hollow Bunker Modifications

Location

Fox Hollow Golf Course at 13410 W. Morrison Rd.

Reason for Work

Redesign existing sand bunkers to improve drainage, decrease maintenance costs, and improve overall course layout and pace-of-play.



Work to be Completed

Reconfigure and/or remove existing bunkers at identified locations at Fox Hollow Golf Course.

Source	2024	2025	2026	2027	2028	2029	Totals
Golf	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Totals	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000

Impact on Operating Budget: Not applicable

Project Name: Golf Maintenance Tractor Storage Building

Location

Golf Maintenance Building at 13414 W. Morrison Rd.

Reason for Work

The Golf Maintenance team uses tractors to complete a variety of maintenance tasks throughout the year. Those tractors are currently stored outside when not in use. Constructing a storage building will keep this expensive equipment safe from the elements and secure from potential theft or vandalism. Additionally, the new storage building will feature a loading bay that will make loading fertilizer more efficient and safe.



Work to be Completed

Construction of a new storage building.

Source	2024	2025	2026	2027	2028	2029	Totals
Golf	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Totals	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Fox Hollow Club House Construction Drawings

Location

Fox Hollow Golf Course at 13410 W. Morrison Rd.



Reason for Work

Fox Hollow Club House was built in 1993 and is in need of remodeling. The concept design was completed in 2024 and will be used to develop construction documents for the full renovation.

Work to be Completed

The feasibility study allows for a contractor to complete construction drawings that can be used during the renovation phase of this project.

Source	2024	2025	2026	2027	2028	2029	Totals
Golf	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Totals	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000

Impact on Operating Budget: Not applicable

Project Name: Fox Hollow Club House Renovation

Location

Fox Hollow Golf Course at 13410 W. Morrison Rd.



Reason for Work

Fox Hollow Club House is showing its age and will benefit from a remodel/renovation. The concept design calls for replacing the carpet, paint, lighting, bathrooms fixtures, etc. The front counter will be relocated and the bar area will move to a better location. The current meeting room will be converted into a golf simulator room, and there will be an addition to the south side of the building to create a new meeting room. Lastly, the patio will be reconfigured and enlarged to allow for more outdoor dining.

Work to be Completed

Replace cracked and damaged cart path panels throughout the course

Source	2024	2025	2026	2027	2028	2029	Totals
Golf	\$ -	\$ 3,300,000	\$ -	\$ -	\$ -	\$ -	\$ 3,300,000
Totals	\$ -	\$ 3,300,000	\$ -	\$ -	\$ -	\$ -	\$ 3,300,000

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Sewer Lining

Location

Locations are prioritized each year for inclusion in the sewer main lining program.

Reason for Work

Persistently clogged and structurally deficient lines are re-lined to correct problems.

Work to be Completed

Works includes cleaning each main, locating service lines tapping the main by video inspection, installing a cured in place liner in each main, re-opening connections at each service line tap and completing a final video inspection, work is completed by a contractor.

Source	2024	2025	2026	2027	2028	2029	Totals
SEF	\$ 430,000	\$ 430,000	\$ 430,000	\$ 430,000	\$ 430,000	\$ 430,000	\$ 2,580,000
Totals	\$ 430,000	\$ 430,000	\$ 430,000	\$ 430,000	\$ 430,000	\$ 430,000	\$ 2,580,000

Impact on Operating Budget: Not applicable

Project Name: Sewer Utility Capital Projects

Location

Locations will be determined per improvement recommendations listed in the Master Plan.

Reason for Work

This program will replace sanitary sewer lines that are undersized or in extremely poor condition, also based on planning ahead of reaching capacity thresholds.

Work to be Completed

Projects will include design, property rights acquisition(s) if needed, and construction.

Source	2024	2025	2026	2027	2028	2029	Totals
SEF	\$ 800,000	\$ 1,600,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 4,000,000
Totals	\$ 800,000	\$ 1,600,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 4,000,000

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Local Drainage Projects

Location

Alameda and Garrison, W 1st Ave, W 31st Place, Applewood- Urban Drive, and other locations where local drainage needs require immediate attention.

Reason for Work

Drainage improvements will be prioritized, designed, property rights acquired, if needed, and constructed. Flooding of streets, private property, and structures can occur due to an inadequate storm drainage system.

Work to be Completed

Design and installation of drainage facilities, include curb and gutter, open channels and ditches, stormwater inlets, storm sewer and outfall protection.

Source	2024	2025	2026	2027	2028	2029	Totals
SWEF	\$ 1,588,000	\$ 2,379,000	\$ 547,000	\$ 563,000	\$ 598,000	\$ 598,000	\$ 6,273,000
Totals	\$ 1,588,000	\$ 2,379,000	\$ 547,000	\$ 563,000	\$ 598,000	\$ 598,000	\$ 6,273,000

Impact on Operating Budget: Not applicable

Project Name: Major Drainageway Improvements

Location

North Dry Gulch; Dry Gulch - Vance to Teller; Lakewood Gulch - D/S of Welch; Sanderson Gulch - Dover to Allison

Reason for Work

This program will design, acquire property rights (if needed) and construct drainage improvements along the 100-year floodplains. Lakewood also partners with the Mile High Flood District to maintain major drainageways and associated improvements.



Work to be Completed

Includes opening channels, closed conduits (as necessary), and culverts.

Source	2024	2025	2026	2027	2028	2029	Totals
SWEF	\$ 24,505,000	\$ 14,953,000	\$ 2,951,000	\$ 3,039,000	\$ 3,131,000	\$ 3,225,000	\$ 51,804,000
Totals	\$ 24,505,000	\$ 14,953,000	\$ 2,951,000	\$ 3,039,000	\$ 3,131,000	\$ 3,225,000	\$ 51,804,000

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Automatic Water Meter Reading Replacement

Location

All meter locations throughout the system will be upgraded.

Reason for Work

Installing Automatic Meter Reading (AMR) on each account meter will replace the outdated software, increase billing accuracy, and improve time effectiveness by minimizing the time spent to read meters, allowing resources to be utilized on other maintenance obligations.

Work to be Completed

Meter and appurtenance procurement, replacement of all meters, some meter pit modifications and surface restoration completed by a contractor.

Source	2024	2025	2026	2027	2028	2029	Totals
WEF	\$ 709,406						\$ 709,406
Totals	\$ 709,406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 709,406

Impact on Operating Budget: Not applicable

Project Name: Water Utility Capital Projects

Location

Colfax Avenue water line between Sheridan and Pierce; various locations.

Reason for Work

This program will provide system enhancements and replace water lines in extremely poor condition including design, property rights acquisition (if needed) and construction.

Work to be Completed

Source	2024	2025	2026	2027	2028	2029	Totals
WEF	\$ 1,050,000						\$ 1,050,000
CDS Grant	\$ 2,240,000						\$ 2,240,000
Totals	\$ 3,290,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,290,000

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Graham Park

Location

2343 Routt Street

Reason for Work

Following a public engagement process, provide for improvements to Graham Park.



Work to be Completed

To be determined

Source	2024	2025	2026	2027	2028	2029	Totals
TABOR	\$ 280,000						\$ 280,000
Totals	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280,000

Impact on Operating Budget: Not applicable

Project Name: Peak View Park

Location

2350 South Wadsworth Boulevard

Reason for Work

New open space park development for passive uses with a new trailhead, paved and soft-surface trail loops.



Work to be Completed

Provide phase one public access, roadways, parking, hard surface trails, natural trails, signage and wayfinding.

Source	2024	2025	2026	2027	2028	2029	Totals
TABOR	\$ 1,433,778						\$ 1,433,778
Totals	\$ 1,433,778	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,433,778

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Porter Park Development

Location

731 Tabor Street

Reason for Work

Planning and construction of site improvements for a new park in an underserved area of Ward 1.



Work to be Completed

To be determined following conclusion of the public engagement process.

<u>Source</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>Totals</u>
TABOR	\$ 1,036,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,036,250
Totals	\$ 1,036,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,036,250

Impact on Operating Budget:

<u>Personnel</u>	<u>Services</u>	<u>Supplies</u>	<u>Capital</u>	<u>Totals</u>
\$ 55,161	\$ 110,883			\$ 166,044

Project Name: Wadsworth Boulevard West Side

Location

Wadsworth Boulevard between Yale Avenue to Eastman Place and Mansfield Avenue to Jefferson Avenue

Reason for Work

This project will complete a missing segments of path along Wadsworth Blvd to enhance safety. The city was awarded a Transportation Improvement Program (TIP) Grant in 2023. Design work will begin in 2023 and construction is anticipated in 2025.



Work to be Completed

Construction of new sidewalks and shared use paths. Work includes design, property rights acquisition and construction of sidewalks. Projects may also include drainage improvements, utility relocations and retaining walls.

<u>Source</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>Totals</u>
TABOR	\$ -	\$ 542,000	\$ -	\$ -	\$ -	\$ -	\$ 542,000
TIP	\$ 200,000	\$ 1,936,000	\$ -	\$ -	\$ -	\$ -	\$ 2,136,000
Totals	\$ 200,000	\$ 2,478,000	\$ -	\$ -	\$ -	\$ -	\$ 2,678,000

Impact on Operating Budget: Not applicable



CAPITAL PROJECT DETAIL SHEETS

Project Name: Sheridan Boulevard Sidewalk

Location

On Sheridan Boulevard between Jewell Avenue and Florida Avenue

Reason for Work

This project will complete a missing segment of path to enhance safety. The City was awarded a Transportation Improvement Program (TIP) grant in 2023.



Work to be Completed

Design work will begin in 2023 and construction is anticipated in 2025. Construction of new sidewalks and shared use paths. Work includes design, property rights acquisition and construction of sidewalks. Projects may also include drainage improvements, utility relocations and retaining walls.

Source	2024	2025	2026	2027	2028	2029	Totals
TABOR	\$ 484,000						\$ 484,000
TIP		\$ 1,936,000	\$ -	\$ -	\$ -	\$ -	\$ 1,936,000
Totals	\$ 484,000	\$ 1,936,000	\$ -	\$ -	\$ -	\$ -	\$ 2,420,000

Impact on Operating Budget: Not applicable

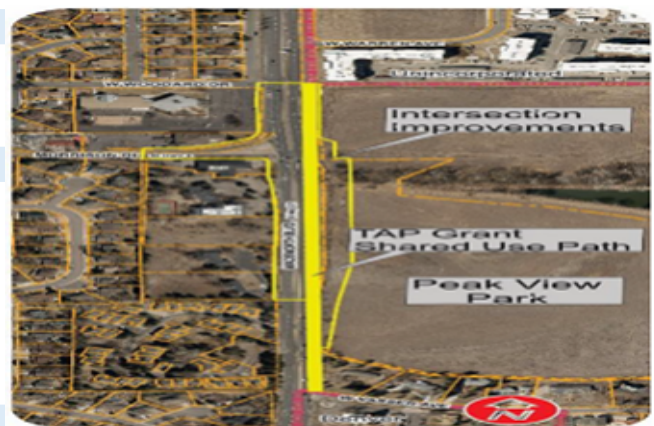
Project Name: Wadsworth Boulevard at Morrison Road

Location

Wadsworth Boulevard at Morrison Road

Reason for Work

This project will reconstruct the Wadsworth and Morrison Road intersection, add additional right & left turn lanes, and create an eastern leg that will provide permanent access to the Peak View Park property and a future roadway. A shared use path will also be added along the east side of Wadsworth from Woodard Drive south to Vassar Avenue at the Lakewood city boundary.



Work to be Completed

Add additional right and left turn lanes, create an eastern leg to access Peak View Park. A sidewalk will be added along the east side of Wadsworth from Woodard Drive south to Vassar Avenue.

Source	2024	2025	2026	2027	2028	2029	Totals
Federal Grant	\$ 6,846,908	\$ -					\$ 6,846,908
TABOR	\$ 1,672,197	\$ -					\$ 1,672,197
Totals	\$ 8,519,105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,519,105

Impact on Operating Budget: Not applicable



APPENDIX



SCHEDULE OF CAPITAL PURCHASES
2024 - 2025 AUTHORIZATION SUMMARY

DESCRIPTION	2024 Original Authorization	2024 Adjustment to Authorization	2024 Total Authorization	2025 Original Authorization	FUND
MAYOR AND CITY COUNCIL	\$ 89,000	\$ 3,942	\$ 92,942	\$ 92,942	
Colorado Municipal League	89,000	3,942	92,942	92,942	General
CITY ATTORNEYS OFFICE	\$ 190,000	\$ 300,000	\$ 490,000	\$ 190,000	
Outside Legal	190,000	300,000	490,000	190,000	General
CITY CLERK'S OFFICE	\$ 128,850	\$ -	\$ 128,850	\$ 139,350	
Elections (Annual/Regular/Coordinated with Jefferson County)	128,850	-	128,850	128,850	General
COMMUNITY RESOURCES - ADMIN	\$ 405,000	\$ 28,000	\$ 433,000	\$ 800,000	
Parkland Dedication Ordinance Assessment	105,000	(32,000)	73,000	-	OS
4th of July Event (Drone Fireworks)	-	-	-	200,000	General
Youth Programs Grants	300,000	60,000	360,000	400,000	General
Meadowlark Park Playground Replacement	-	-	-	200,000	General
COMMUNITY RESOURCES - FAMILY SERVICES	\$ 112,000	\$ -	\$ 112,000	\$ 112,000	
Food Program-Early Childhood Program	112,000	-	112,000	112,000	Grant
COMMUNITY RESOURCES - GOLF	\$ 1,040,000	\$ (60,000)	\$ 980,000	\$ 4,510,000	
Fox Hollow Cart Path Replacement	120,000	-	120,000	-	Golf
Fox Hollow Bunker Renovation	-	-	-	300,000	Golf
Golf Maintenance Tractor Storage Building	-	-	-	300,000	Golf
Fox Hollow Club House Renovation	-	-	-	3,300,000	Golf
Fox Hollow Clubhouse Feasibility Study	250,000	-	250,000	-	Golf
Fox Hollow Golf Carts Lease Payment	170,000	(60,000)	110,000	110,000	Golf
Golf Course Clubhouses Maintenance and Improvements	100,000	-	100,000	100,000	Golf
Golf Course Maintenance Equipment	200,000	-	200,000	200,000	Golf
Golf Course Maintenance and Improvements	100,000	-	100,000	100,000	Golf
Homestead Golf Carts Lease Payment	100,000	-	100,000	100,000	Golf
COMMUNITY RESOURCES - HERITAGE CULTURE & THE ARTS	\$ 1,325,000	\$ 59,319	\$ 1,384,319	\$ 725,000	
Ballet Ariel	75,000	-	75,000	75,000	HCA
Cultural Plan Update	75,000	-	75,000	-	HCA
Heritage Lakewood Belmar Park Thematic Playspace	-	-	-	300,000	OS
Lakewood Cultural Center Sound Upgrade	100,000	-	100,000	-	OS
Peerless Gas Station	500,000	159,319	659,319	-	MUAVUS/ TAB OP
Performance Now Theater Co.	325,000	25,000	350,000	350,000	Grant/HCA
Presley Theatre Productions Corp	250,000	(125,000)	125,000	-	HCA
COMMUNITY RESOURCES - PARKS	\$ 3,052,000	\$ 319,000	\$ 3,371,000	\$ 2,197,000	
Bear Creek Trail Head and Dog Park	970,000	(870,000)	100,000	50,000	OS
Bear Creek Lake Park Improvements	545,000	514,000	1,059,000	-	OS
Belmar Park Improvements	400,000	300,000	700,000	800,000	OS
Lasley Park Tennis Court Replacement	-	60,000	60,000	-	OS
Park Fertilizer Program	130,000	-	130,000	130,000	General/OS
Park Infrastructure	125,000	-	125,000	125,000	OS
Playground Replacement	170,000	165,000	335,000	230,000	OS/CT
Residential Tree Assistance Program	200,000	(100,000)	100,000	100,000	General
Right-of-Way Mowing Contract	162,000	-	162,000	162,000	General
Articulated Loader	-	180,000	180,000	180,000	General
Small Park & Median Maintenance Contract	225,000	70,000	295,000	295,000	General
Trash Collection	125,000	-	125,000	125,000	General



SCHEDULE OF CAPITAL PURCHASES
2024 - 2025 AUTHORIZATION SUMMARY

DESCRIPTION	2024 Original Authorization	2024 Adjustment to Authorization	2024 Total Authorization	2025 Original Authorization	FUND
COMMUNITY RESOURCES – PLANNING & CONSTR.	\$ 14,186,749	\$ 6,726,989	\$ 20,913,738	\$ 3,160,649	
Bear Creek Greenbelt Renovations	-	1,558,256	1,558,256	-	OS/TABOR
Bear Creek Lake Park Master Plan	200,000	(136,000)	64,000	-	OS
Carmody Center Pool Renovations	1,200,000	695,000	1,895,000	-	OS/CT
Custodial Services/ Recreation Centers	376,649	-	376,649	376,649	General
Graham Park Renovations	280,000	-	280,000	-	OS
Harrison Park Improvements	-	540,000	540,000	-	OS/CIF
Heritage Lakewood Belmar Park Sign Fabrication	400,000	(50,000)	350,000	-	OS
Lakewood Rides Lighted Parking	-	298,000	298,000	-	OS
LCC Classroom and tile improvements	200,000	60,000	260,000	-	OS
McDonnell Park Renovations	200,000	-	200,000	-	CT
Morse Park Renovations	1,000,000	(1,000,000)	-	-	OS/CDBG/TABOR
Neighborhood Participation Program	120,000	159,000	279,000	-	OS/CIF
Park and Facility Improvements	1,320,100	(511,295)	808,805	-	OS/CT
Parkland Acquisition	740,000	5,556,000	6,296,000	1,016,000	OS/CT/TABOR
Peak View Park Improvements	-	1,433,778	1,433,778	-	TABOR
Porter Park	500,000	536,250	1,036,250	-	TABOR
Quail Campus Fencing	300,000	-	300,000	300,000	OS
Ravine Open Space Planning	100,000	-	100,000	100,000	OS
Ray Ross Improvements	950,000	(80,000)	870,000	200,000	TABOR
Recreation Center Improvements	-	268,000	268,000	268,000	OS
Surfside Repairs	-	250,000	250,000	-	OS
Two Creeks Park Development	2,000,000	200,000	2,200,000	-	OS
Walker-Branch Park Improvements	600,000	(600,000)	-	600,000	OS
Washington Heights Facility Improvements	250,000	(250,000)	-	300,000	OS
Water Rights Consulting	100,000	-	100,000	-	OS
Wright Street Park Improvements	3,350,000	(2,200,000)	1,150,000	-	OS/TABOR
COMMUNITY RESOURCES - RECREATION	\$ 200,000	\$ (20,000)	\$ 180,000	\$ 180,000	
Fitness Center Equipment Replacement	100,000	-	100,000	100,000	ERF
Sports League/Officials Contracts	100,000	(20,000)	80,000	80,000	General
FINANCE DEPARTMENT	\$ 731,315	\$ (5,815)	\$ 725,500	\$ 825,500	
Digital Budget Book	-	-	-	100,000	General
Financial Statement Audit	95,000	-	95,000	95,000	General
Investment Advisory Services	120,000	(42,000)	78,000	78,000	General
Postage	95,000	7,500	102,500	102,500	General
Revenue System Software	421,315	28,685	450,000	450,000	General
Economic Development	11,150,000	(9,900,000)	1,250,000	10,600,000	
Land Purchase	10,000,000	(10,000,000)	-	9,500,000	EDF
Colorado Gives	500,000	-	500,000	800,000	EDF
Community Support	300,000	-	300,000	300,000	EDF
4th of July Event (Drone Fireworks)	200,000	(200,000)	-	-	EDF
Completing Two Blight Studies	150,000	-	150,000	-	EDF
Pallet Homes	-	300,000	300,000	-	EDF



SCHEDULE OF CAPITAL PURCHASES
2024 - 2025 AUTHORIZATION SUMMARY

DESCRIPTION	2024 Original Authorization	2024 Adjustment to Authorization	2024 Total Authorization	2025 Original Authorization	FUND
OS - Building Infrastructure	\$ 5,876,781	\$ 4,408,300	\$ 10,285,081	\$ 4,879,781	
Aquatic Infrastructure	200,000	-	200,000	500,000	CIF
Bulk Gas Utility	532,100	-	532,100	532,100	General
City Facilities Repairs	336,000	(56,000)	280,000	500,000	CIF
Civic Center &PSC Parking Structures	160,000	(35,000)	125,000	250,000	CIF
Civic Center Elevator Modernization	-	(495,000)	(495,000)	(495,000)	CIF
Civic Center Elevator Plaza Replacement	400,000	-	400,000	500,000	CIF
Civic Center Parking Garage Fire Sprinkler Replacement	-	550,000	550,000	-	CIF
Community Solar Garden	115,089	-	115,089	115,089	General
Custodial Services/ Civic Center	377,592	-	377,592	377,592	General
Electronic Vehicle Charging Station	386,000	-	386,000	-	CIF
Fire and Burglar Alarm Monitoring	75,000	-	75,000	75,000	General
Fire and Burglar Alarm Upgrades	75,000	25,000	100,000	-	CIF
Fleet Fluid Room & Piping	-	382,000	382,000	-	CIF
Furniture Replacement Municipal Facilities	100,000	-	100,000	250,000	General
Head Start Facility Renovations	430,000	417,000	847,000	-	Grant
Lakewood Cultural Center sound upgrade	100,000	-	100,000	-	CIF
Lakewood Cultural Center LED Lights	-	100,000	100,000	-	OS/CIF
Lakewood Cultural Center Classroom and tile improvements	200,000	-	200,000	-	CIF
Maintenance Campus Rehabilitations	-	1,100,000	1,100,000	-	CIF
Preventative Maintenance Software - Facilities	80,000	-	80,000	-	CIF
Public Safety Center Updates	160,000	-	160,000	1,050,000	CIF
Quail Shop Fencing	300,000	(150,000)	150,000	-	CIF
Quail Shop Renovations	100,000	-	100,000	100,000	CIF
Washington Heights Facility Improvements	250,000	50,000	300,000	300,000	CIF
Finance Dept. Renovations	-	-	-	100,000	CIF
City Attorney Offices Renovations	-	-	-	125,000	CIF
PSC Atrium & Exterior Repairs	-	100,000	100,000	100,000	CIF
Civic Center Bldg. Lock-Down System	-	115,000	115,000	-	CIF
Patterson Cottages	-	200,000	200,000	-	CIF
PSC Entry Repair	-	200,000	200,000	-	CIF
Public Safety Facilities Master Plan	-	200,000	200,000	-	CIF
Parks Shop Flooring	-	125,000	125,000	-	CIF
Fleet Exhaust System Renovations	-	250,000	250,000	-	CIF
Former Terumo Site Improvements	-	100,000	100,000	250,000	CIF
Emergency Generator for 870 Parfet	-	-	-	250,000	CIF
Whitlock Solar Panels	1,500,000	1,230,300	2,730,300	-	General



SCHEDULE OF CAPITAL PURCHASES
2024 - 2025 AUTHORIZATION SUMMARY

DESCRIPTION	2024 Original Authorization	2024 Adjustment to Authorization	2024 Total Authorization	2025 Original Authorization	FUND
OS - INFORMATION TECHNOLOGY	\$ 5,544,520	\$ 313,127	\$ 4,057,647	\$ 6,132,539	
Asset Management System Maintenance	165,000	-	165,000	225,000	General
Budget system maintenance	104,000	-	104,000	114,000	General
Building Permitting System Annual Subscription	195,000	-	195,000	210,000	General
CCO Technology Portfolio Optimization	109,000	-	109,000	-	ERF
CCO Technology Portfolio Optimization Subscription	-	-	-	112,000	General
Core Firewall Maintenance	225,000	-	225,000	230,000	General
Court System Maintenance	75,000	-	75,000	80,000	General
Copiers	54,520	10,627	65,147	88,000	General
Desktop Collaboration Software Licensing	475,000	-	475,000	485,000	General
Email security system maintenance	75,000	-	75,000	75,000	General
Enterprise Technology Management Solution (SharePoint)	300,000	-	300,000	-	ERF
Enterprise Technology Management Subscription (SharePoint)	-	-	-	150,000	General
Enterprise GIS subscription	-	-	-	120,000	General
HR Risk Management Solution	102,000	-	102,000	75,000	General
Identity Management System Maintenance	85,000	-	85,000	85,000	General
IT Infrastructure Sustainability for PC's, Servers, and Storage	1,800,000	-	-	-	ERF
PC and monitor replacement	-	-	-	675,000	ERF
Core firewall and security hardware replacement	-	-	-	250,000	ERF
City radio replacement	-	-	-	170,000	ERF
Internet networking equipment upgrades	-	-	-	115,000	ERF
Network equipment replacement	-	-	-	85,000	ERF
Phone system, battery, and power equipment replacement	-	-	-	75,000	ERF
Data protection site relocation	-	-	-	155,000	ERF
PD radio bi-directional amplifier (BDA) system replacement	-	-	-	210,000	ERF
Network switch replacement	-	-	-	225,000	ERF
City (non-PD) portable radio replacement	-	-	-	140,000	ERF
Courtroom Audio Upgrade	-	-	-	150,000	ERF
Managed Detection and Response	-	110,000	110,000	110,000	General
Network Fiber Expansion for Golf Courses and Bear Creek Lake Park	-	145,000	145,000	-	ERF
New ERP Annual Subscription	500,000	-	500,000	500,000	General
New ERP Implementation Services	175,000	-	175,000	-	ERF
New ERP Managed Services	75,000	-	75,000	75,000	General
Radio System Maintenance	-	50,000	50,000	50,000	General
Recreation System Replacement	120,000	(60,039)	59,961	-	ERF
Recreation System Replacement Subscription	-	-	-	120,000	General
Technology Infrastructure Maintenance	100,000	-	100,000	100,000	General
Web Engagement Subscription	-	87,000	87,000	95,000	General
Telephone & Telecommunication	810,000	(29,461)	780,539	783,539	General
MUNICIPAL COURT	\$ 209,737	\$ 34,257	\$ 243,994	\$ 251,314	
Public Defender	209,737	34,257	243,994	251,314	General
SUSTAINABILITY AND COMMUNITY DEVELOPMENT	\$ 8,468,000	\$ 25,774,221	\$ 34,242,221	\$ 30,715,667	
40W Artline Framework Plan	135,000	15,000	150,000	-	Grant
40W ArtLine Lighting and Crosswalk Project	530,000	-	530,000	-	Grant
40W Artline Safety Implementation Project	165,000	-	165,000	-	Grant
CDBG contract for water taps for JCMH affordable housing development	190,000	(36,000)	154,000	154,000	CDBG
CDBG contract to intall playground equip at Morse Park	358,000	-	358,000	-	CDBG
CDBG contract to renovate the Patterson Head Start cottages	500,000	226,720	726,720	-	CDBG
CDBG homeowner rehab program	85,000	115,000	200,000	85,000	CDBG
CDBG-COVID funding to assist in COVID-19 response and recovery	275,000	-	275,000	100,000	CDBG
Comprehensive Plan Special Studies	200,000	-	200,000	-	General
Encampment Cleanup Contractor	100,000	100,000	200,000	200,000	General
Turf Replacement Program Grant	80,000	(50,000)	30,000	10,000	Grant
West Colfax Pedestrian Safety Project	3,000,000	26,238,084	29,238,084	29,238,084	Grant
West Colfax Streetscape and Art Improvements - Ward 2	400,000	-	400,000	-	General
West Colfax Streetscape and Art Improvements - Ward 1	400,000	(106,000)	294,000	-	General



SCHEDULE OF CAPITAL PURCHASES
2024 - 2025 AUTHORIZATION SUMMARY

DESCRIPTION	2024 Original Authorization	2024 Adjustment to Authorization	2024 Total Authorization	2025 Original Authorization	FUND
SUSTAINABILITY AND COMMUNITY DEVELOPMENT (continued)					
Westland Area Proposed Improvements	1,000,000	(928,583)	71,417	928,583	General
Westland Parking Lot Funds	800,000	200,000	1,000,000	-	General
Zoning Ordinance Amendment	250,000	-	250,000	-	General
POLICE DEPARTMENT	\$ 3,575,502	\$ 623,806	\$ 4,199,308	\$ 5,993,049	
Colorado Auto Theft Prevention (CMATT)	500,000	-	500,000	500,000	Grant
Ammunition	160,938	23,051	183,989	183,989	General
Body Camera Program	845,740	(11,560)	834,180	834,180	TABOR
Fentanyl Accountability Grant	168,880	-	168,880	-	Grant
Foothills Animal Shelter Annual Assessment	410,600	8,865	419,465	419,465	General
Janitorial	132,502	-	132,502	117,000	General
Jefferson Center for Mental Health	150,625	-	150,625	155,124	General
Jefferson County Regional Crime Lab	289,237	-	289,237	241,170	General
Jeffco Emergency Call Services	-	-	-	2,762,684	General
Juvenile Assessment Center	100,419	-	100,419	105,419	General
Peace Officer Mental Health	121,273	-	121,273	64,553	Grant
PorchLight Family Justice Center	110,288	-	110,288	113,598	General
Psychological Services (Brower)	-	75,000	75,000	75,000	General
RMS Data Storage - Azure Cloud	300,000	-	300,000	-	General
RMS Data Storage - Niche	185,000	-	185,000	-	General
Drone First Responder Program	-	-	-	155,867	TABOR
Axon Report Writing	-	-	-	165,000	TABOR
Building Lease	-	116,700	116,700	-	Grant
DATT Vehicle	-	250,000	250,000	-	Grant
DATT ALPR	-	161,750	161,750	-	Grant
Wellness Psychiatric Services	100,000	-	100,000	100,000	TABOR
PUBLIC WORKS – ADMINISTRATION	\$ 1,150,000	\$ -	\$ 1,150,000	\$ 1,000,000	
Design Survey - Capital Projects	150,000	-	150,000	-	TABOR
Potential Grants	1,000,000	-	1,000,000	1,000,000	Grant
PUBLIC WORKS – ENGINEERING	\$ 38,503,259	\$ 24,806,409	\$ 63,309,668	\$ 40,028,118	
6th Ave Frontage Rd Improvements (Alkire to Eldridge)	585,259	-	585,259	-	CIF
Brownfields Funds	450,000	-	450,000	-	Grant
Contract Building Plan Review Services	600,000	-	600,000	600,000	General
Contract Expedited Building Plan Review Services	75,000	-	75,000	75,000	General
Design Standards Update	-	-	-	-	General
Development Participation	-	(80,000)	(80,000)	(80,000)	CIF
Environmental Consulting Services	200,000	(50,000)	150,000	150,000	General
Extend Sidewalk Byers/Vance	-	120,000	120,000	-	CIF
Google Fiber Deployment - Plan Review and Inspection Services	200,000	100,000	300,000	300,000	General
Kipling Median Modifications at Hampden	-	-	-	-	Grants
Local Drainage Improvements	775,000	813,000	1,588,000	2,379,000	SWEF
Major Drainageway Improvements	19,430,000	5,075,000	24,505,000	14,953,000	SWEF
Maintenance Campus Expansion	-	15,091,221	15,091,221	500,000	CIF
Potable Water Purchases	1,096,000	-	1,096,000	1,100,000	WEF
Recycling Services	166,000	13,280	179,280	182,360	General
Sewer Utility Capital Projects	400,000	400,000	800,000	1,600,000	SEF
Sheridan Blvd Sidewalk (Jewell Ave to Florida Ave)	200,000	(200,000)	-	2,420,000	Grants
Sidewalk-Shared Use Path Construction	5,355,000	(2,523,000)	2,832,000	8,958,708	CIF
Shared Use Paths/Sidewalks	2,530,000	-	2,530,000	325,000	TABOR
Utility Billing System Annual Costs	91,000	-	91,000	105,050	WEF/SEF/SWV CF
Wadsworth at Morrison Road	-	6,846,908	6,846,908	-	Grants
Wadsworth Blvd Sidewalk (Mansfield to Jefferson and Eastman to Yale)	200,000	-	200,000	2,510,000	Grants
Wastewater Treatment Charges	3,150,000	400,000	3,550,000	3,950,000	SEF
Water Utility Capital Projects	2,200,000	(1,200,000)	1,000,000	-	WEF
W-Line Bridge at 6th Ave Lighting Project	800,000	-	800,000	-	CIF



SCHEDULE OF CAPITAL PURCHASES
2024 - 2025 AUTHORIZATION SUMMARY

DESCRIPTION	2024 Original Authorization	2024 Adjustment to Authorization	2024 Total Authorization	2025 Original Authorization	FUND
PUBLIC WORKS – FLEET MGMT	\$ 8,250,300	\$ 1,736,105	\$ 9,986,405	\$ 7,804,368	
Electric Vehicle Infrastructure (Charging Stations)	276,000	294,368	570,368	570,368	CIF
Fuel, Oil, Lubricants	84,000	-	84,000	84,000	General
Fuel Purchases	3,000,000	(1,000,000)	2,000,000	2,000,000	General
Vehicle Repair, Accessory & Maintenance Services	1,240,300	259,700	1,500,000	1,500,000	General
Vehicles and Equipment	3,650,000	2,182,037	5,832,037	3,650,000	ERF
PUBLIC WORKS – STREET MAINTENANCE	\$ 13,697,000	\$ 800,652	\$ 14,497,652	\$ 13,416,628	
Asphalt Supply Contract(Pri/Sec)	249,000	(12,000)	237,000	237,000	General
Asphalt Surface Restoration	1,400,000	-	1,400,000	1,400,000	CIF
Automatic Meter Reading (AMR) - Water Utility	50,000	659,406	709,406	709,406	WEF
Belmar Snow Removal	78,000	(1,555)	76,445	76,445	General
Bridge Rehabilitation Contract	300,000	681,024	981,024	-	CIF
Clean Lakewood Initiative	-	170,000	170,000	170,000	General
Concrete Repair Program	1,450,000	950,000	2,400,000	2,400,000	CIF
Crack Seal Contract	600,000	-	600,000	600,000	CIF
Pipe and Manhole Inspection & Cleaning Contract	250,000	(45,100)	204,900	204,900	SEF
Sewer Lining Contract	350,000	-	350,000	350,000	SEF
Snow and Ice Materials	395,000	1,500	396,500	396,500	General
Snowplow Contracting Services	375,000	-	375,000	375,000	General
Stormwater Maintenance Services	400,000	-	400,000	300,000	SWEF
Street Overlay Contract	7,800,000	(1,602,623)	6,197,377	6,197,377	CIF
PUBLIC WORKS – TRANSPORTATION ENG	\$ 18,995,660	\$ (2,378,885)	\$ 16,616,775	\$ 12,596,282	
20th/Teller signal rebuild & sidewalk	1,290,000	(690,000)	600,000	-	CIF
6th Ave and Wadsworth Interchange Partnering	1,000,000	-	1,000,000	1,000,000	Grant
Alameda/Urban & Miss/Union signal rebuilds	1,160,000	-	1,160,000	-	CIF
Annual Traffic Signal Replacements	2,295,000	(1,390,000)	905,000	905,000	CIF
Colfax Pedestrian Safety and Infrastructure Project	7,792,652	-	7,792,652	7,815,380	TABOR CIF
Design Survey - Capital Projects	150,000	(150,000)	-	-	CIF
Electricity for signals, signs and street lights	1,705,737	(70,000)	1,635,737	1,705,737	General
Heavy Maintenance Contract Work (Traffic Safety/Signal Maintenance)	595,106	-	595,106	-	General CIF
On Call Traffic Consultant	100,000	100,000	200,000	200,000	CIF
Pavement Markings and Signs	252,165	-	252,165	252,165	CIF
Separated Bike Lanes	900,000	-	900,000	100,000	CIF
Signal Inspections	100,000	-	100,000	100,000	CIF
SS4A grant and match	80,000	-	80,000	80,000	General
Street light repairs and maintenance	500,000	(62,000)	438,000	438,000	General
Traffic Signal Alameda Pkwy at Utah Ave	540,000	(540,000)	-	-	TABOR
Traffic Signal on Union at Florida	-	-	-	-	TABOR
Traffic Signal Reconstruction on Kipling at 8th Place & Federal Center Gate #1	-	958,115	958,115	-	Grants
Traffic Signal Reconstruction on Simms St at 8th Ave	535,000	(535,000)	-	-	TABOR



SCHEDULE OF CAPITAL PURCHASES
2024 - 2025 AUTHORIZATION SUMMARY

DESCRIPTION	2024 Original Authorization	2024 Adjustment to Authorization	2024 Total Authorization	2025 Original Authorization	FUND
PUBLIC WORKS – STORMWATER UTILITY	\$ 17,000,000	\$ 7,505,000	\$ 24,505,000	\$ 24,505,000	
North Dry Gulch Drainageway Improvement	17,000,000	7,505,000	24,505,000	24,505,000	SEF
NON-DEPARTMENTAL	\$ 39,131,242	\$ 379,270	\$ 39,510,512	\$ 46,721,000	
ADA Evaluation and Consultation	-	-	-	750,000	General
City Manager's Severance Fund	252,000	-	252,000	252,000	General
Civic Center Safety and Security Plans	200,000	-	200,000	-	PCF/WCF
Dental Insurance	975,000	(39,000)	936,000	936,000	General
Employer Pension Contributions	10,922,300	418,270	11,340,570	11,940,433	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)	1,131,715	-	1,131,715	1,515,000	PCF
Life Insurance	274,300	-	274,300	274,300	General
Long-term Disability Insurance	489,250	-	489,250	489,250	General
Medical Insurance	14,709,677	-	14,709,677	15,387,017	General
Medical Insurance (Retiree)	174,000	-	174,000	174,000	General
Navigation Center	5,000,000	-	5,000,000	10,000,000	General
Previous City Manager's Trust	310,000	-	310,000	310,000	General
Retiree Health	340,000	-	340,000	340,000	General
Risk Third Party Administrator	440,000	-	440,000	440,000	PCF/WCF
Survivor Benefits	138,000	-	138,000	138,000	General
Unemployment Claims - State of Colorado	150,000	-	150,000	150,000	General
Vision Insurance	125,000	-	125,000	125,000	General
TOTAL PURCHASES \$75,000 AND GREATER	\$ 193,011,915	\$ 61,453,697	\$ 252,665,612	\$ 217,576,187	

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

The schedule above is required by City Council.



SCHEDULE OF TRANSFERS

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
FROM:				
TO:				
TRANSFER PURPOSE				
General Fund	\$ 20,849,746	\$ 23,350,428	\$ 33,489,728	\$ 23,764,542
Capital Improvement Fund	\$ 3,900,000	\$ 2,250,000	\$ 10,480,300	\$ 2,000,000
Maintenance Campus Remediation		-		-
Sidewalks and Share Use Paths Construction	2,900,000	1,500,000	1,500,000	1,500,000
Building Infrastructure Maintenance	500,000	500,000	500,000	500,000
Maintenance Campus Expansion	-	-	7,000,000	-
Civic Center Garage Fire System	-	-	-	-
Whitlock Solar City Match	-	-	1,230,300	-
Revolving Sustainability Contribution	500,000	250,000	250,000	-
Neighborhood Improvement Program				
Heritage, Culture, and The Arts Fund	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
City Participation	1,100,000	1,100,000	1,100,000	1,100,000
Grants Fund	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
City Match to Grant Fund	500,000	500,000	500,000	500,000
Equipment Replacement Fund	\$ 1,500,000	\$ 1,500,000	\$ 3,409,000	\$ 1,500,000
IT Infrastructure Sustainability Program	1,400,000	1,400,000	1,400,000	1,400,000
Citywide Radio System Upgrade		-		-
Citywide Portable Radio Replacement		-		-
Enterprise Technology Management Solution		-	300,000	-
CCO Technology Portfolio Optimization		-	109,000	-
Police MDC's Replacement - 5 - year cycle		-	1,500,000	-
Recreation Gym Equipment	100,000	100,000	100,000	100,000
Property & Casualty Self-Insurance Fund	\$ -	\$ -	\$ -	\$ -
Worker's Compensation Self-Insurance Fund	\$ -	\$ -	\$ -	\$ -
TABOR Fund	\$ 13,849,746	\$ 8,317,701	\$ 8,317,701	\$ 8,664,542
2023 TABOR Non-Refund (Estimate)	13,849,746			
2024 TABOR Non-Refund (Estimate)		8,317,701	8,317,701	
2025 TABOR Non-Refund (Estimate)				8,664,542
Stormwater Fund	\$ -	\$ 9,682,727	\$ 9,682,727	\$ 10,000,000
Internal Loan for North Dry Gulch		9,682,727	9,682,727	10,000,000



SCHEDULE OF TRANSFERS

	2023 Actual	2024 Budget	2024 Revised	2025 Budget
Medical & Dental Self-Insurance Fund	\$ 3,200,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000
Property & Casualty Self-Insurance Fund	\$ 2,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
Worker's Compensation Self-Insurance Fund	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Stormwater Fund	\$ -	\$ -	\$ -	\$ 1,203,731
General Fund	\$ -	\$ -	\$ -	\$ 1,203,731
North Dry Gulch Loan Re-payment				1,203,731
TOTAL TRANSFERS	\$ 24,049,746	\$ 25,550,428	\$ 35,689,728	\$ 27,168,273

*The Lakewood Reinvestment Authority is a separate legal entity not presented in this budget document.



STAFFING SUMMARY

Facilities & Infrastructure Maintenance

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
Facilities & Infrastructure Manager	-	-	1.00	1.00
Aquatics Maintenance Specialist	-	-	1.00	1.00
Building and Maintenance Supervisor	-	-	1.00	1.00
Building Custodian	-	-	2.00	2.00
Building Maintenance Specialist	-	-	5.00	5.00
Buildings Operations Supervisor	-	-	1.00	1.00
Business Specialist III	-	-	2.00	2.00
Electrician I	-	-	2.00	2.00
Electrician II	-	-	1.00	1.00
HVAC Technician II	-	-	2.00	2.00
Lead Building Custodian	-	-	1.00	1.00
Parks & Facilities Construction Coordinator	-	-	1.00	1.00
Planner II	-	-	1.00	1.00
Plumber II	-	-	2.00	2.00
Sustainable Operations Specialist-CR	-	-	1.00	1.00
Total Full-Time FTE's	0.00	0.00	24.00	24.00

City Manager's Office

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
City Manager	1.00	1.00	1.00	1.00
Business Specialist II	-	-	-	-
Business Specialist III	1.00	1.00	1.00	1.00
Communications & PI Supervisor	1.00	1.00	1.00	1.00
Communications Supervisor	1.00	1.00	1.00	1.00
Deputy City Manager	2.00	2.00	1.00	1.00
Digital Content Specialist	-	-	-	-
Economic Development Manager	-	-	-	-
Exec Asst To Mayor & CM	1.00	1.00	1.00	1.00
Internal Communications Manager	1.00	1.00	1.00	1.00
Manager of Communications	-	-	-	-
Manager-Strategic Initiatives	-	-	-	-
Media Services Manager	1.00	1.00	1.00	1.00
Print Shop Operator	1.00	1.00	1.00	1.00
Economic Development Director	0.75	0.75	-	-
Economic Development Spec	2.00	2.00	-	-
Sr. Economic Development Spec	2.00	2.00	-	-
Public Information Officer I	2.00	2.00	2.00	2.00
Public Information Officer II	-	-	-	-
Total Full-Time FTE's	16.75	16.75	11.00	11.00

**City Attorney's Office**

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
City Attorney, City Attorney	1.00	1.00	1.00	1.00
Assistant City Attorney, Asst City Atty/Muni Prosecutor	3.00	3.00	2.00	2.00
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	2.00
Municipal Prosecutor I	2.00	2.00	2.00	2.00
Municipal Prosecutor II	-	-	-	-
Sr. Assistant City Attorney	3.00	3.00	5.00	5.00
Provisional Muni Prosecutor I	-	-	1.00	1.00
Total Full-Time FTE's	12.00	12.00	14.00	15.00

STAFFING SUMMARY**City Clerk's Office**

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
City Clerk	1.00	1.00	1.00	1.00
Assistant City Clerk			1.00	1.00
Business Specialist II	2.00	2.00	1.00	1.00
Business Specialist III	1.00	1.00	1.00	1.00
Business Specialist IV	-	-	-	-
Deputy City Clerk	1.00	2.00	1.00	1.00
Licensing Mgmt Inspector	1.00	1.00	1.00	1.00
Licensing Management Specialist	1.00	1.00	2.00	2.00
Records Analyst I	1.00	1.00	1.00	1.00
Records Analyst II	-	-	-	-
Records Manager	1.00	1.00	1.00	1.00
Total Full-Time FTE's	9.00	10.00	10.00	10.00



Community Resources

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
Director of Community Resources	1.00	1.00	1.00	1.00
Aquatic Specialist	3.00	3.00	3.00	3.00
Assistant Aquatics Specialist	-	-	1.00	1.00
Aquatics Coordinator	1.00	1.00	-	-
Aquatics Maintenance Specialist	1.00	1.00	-	-
Arborist	2.00	2.00	2.00	3.00
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	5.00	5.00	5.00	5.00
Asst Golf Course Superintendent	1.00	1.00	1.00	1.00
Bldg & Repair Tech	-	-	-	-
Building & Maintenance Supv	1.00	1.00	-	-
Building Custodian	2.00	2.00	-	-
Building Maint Specialist	6.00	6.00	1.00	1.00
Buildings Operations Supervisor	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	-	-	-	-
Business Specialist II	3.00	3.00	2.00	2.00
Business Specialist III	3.00	3.00	2.00	2.00
Business Specialist IV	1.00	1.00	1.00	1.00
Business Specialist Supervisor	1.00	1.00	1.00	1.00
Community Events Coordinator	1.00	1.00	1.00	1.00



STAFFING SUMMARY

Community Resources (continued)

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
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 Facility Coord	1.00	1.00	1.00	1.00
Cultural Programs Coordinator	2.00	2.00	2.00	2.00
Digital Marketing Specialist	1.00	1.00	1.00	1.00
Early Childhood Educ Supv	1.00	1.00	-	-
Early Childhood Mentor-Coach	1.00	1.00	1.00	1.00
Early Head Start Home Visitor	2.00	2.00	2.00	2.00
Early Childhood Mental Health Coord	1.00	1.00	1.00	1.00
ECE Health & Safety Coord	-	-	-	-
Electrician I	2.00	2.00	-	-
Electrician II	1.00	1.00	-	-
Facility Specialist - WHAC	1.00	1.00	1.00	1.00
Family Services Manager	-	-	-	-
Family Support Team Coord	1.00	1.00	1.00	1.00
Family Support Worker	2.00	2.00	2.00	2.00
Forestry Supervisor	1.00	1.00	1.00	1.00
Golf Course Equipment Spec	-	-	-	-
Golf Course Irrigation Tech	1.00	1.00	1.00	1.00
Golf Course Maint Spec	3.00	3.00	3.00	3.00
Golf Course Mechanic	2.00	2.00	2.00	2.00
Golf Facility Cart / Club House Maintenance Technician	1.00	1.00	1.00	1.00
Head Golf Professional	1.00	1.00	1.00	1.00
Graphic Design Supervisor	1.00	1.00	1.00	1.00
Graphic Designer	2.00	2.00	2.00	2.00
Graphic Designer I	-	-	-	-
Greenhouse Lead	1.00	1.00	1.00	1.00
Greenhouse Technician	1.00	1.00	1.00	1.00
Head Start Administrator	1.00	1.00	1.00	1.00
Head Start Classroom Coord	2.00	2.00	2.00	2.00
Head Start Co-Teacher	2.00	2.00	2.00	2.00
Head Start Teacher	2.00	2.00	2.00	2.00
Heritage Center Administrator	1.00	1.00	1.00	1.00
Heritage, Culture and Arts Manager	1.00	1.00	1.00	1.00
HVAC Technician I	-	-	-	-
HVAC Technician II	2.00	2.00	-	-
Land-Design-Facilities Admin	1.00	1.00	1.00	1.00
Landscape Architect	3.00	3.00	3.00	3.00
Lead Arborist	1.00	1.00	1.00	1.00



STAFFING SUMMARY

Community Resources (continued)

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
Lead Building Custodian	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 & Business Devel Coor	1.00	1.00	1.00	1.00
Marketing & Promotions Supv	1.00	1.00	1.00	1.00
Museum Curator	1.00	1.00	1.00	1.00
Museum Educator	1.00	1.00	1.00	1.00
Natural Resources Specialist	1.00	1.00	1.00	1.00
Naturalist/Park Ranger	1.00	1.00	1.00	1.00
Open Space Parks Supervisor	1.00	1.00	1.00	1.00
Open Space Trails Specialist	-	1.00	1.00	1.00
Park Ranger I	-	-	-	-
Park Ranger	5.00	5.00	5.00	5.00
Parks & Facilities Const. Coor	1.00	1.00	-	-
Parks Equipment Mechanic	1.00	1.00	1.00	1.00
Parks Maint Spec	19.00	21.00	21.00	22.00
Parks Maintenance Lead	7.00	7.00	7.00	7.00
Parks Manager	1.00	1.00	1.00	1.00
Parks Supervisor	4.00	4.00	4.00	4.00
Planner II	2.00	2.00	1.00	1.00
Planning & Construction Tech	1.00	1.00	1.00	1.00
Plumber	-	-	-	-
Plumber II	2.00	2.00	-	-
Pool Manager	-	-	-	-
Preschool Assistant II	1.00	1.00	1.00	1.00
Projects & Maintenance Manager	1.00	1.00	-	-
Public Engagement/Operations Dm	1.00	1.00	1.00	1.00
Recreation & Golf Manager	1.00	1.00	1.00	1.00
Recreation Administrator-Fac's	1.00	1.00	1.00	1.00
Recreation Administrator-Prgms	1.00	1.00	1.00	1.00
Recreation Coordinator	-	-	-	-
Recreation Coordinator - Facilities	5.00	5.00	5.00	5.00
Recreation Coor-Family Services	1.00	1.00	1.00	1.00
Recreation Coordinator - Programs	7.00	7.00	7.00	8.00
Recreation Programmer I	-	-	-	-
Recreation Programmer II	-	-	-	-
Recreation Specialist-Facilities	6.00	6.00	6.00	6.00
Recreation Supervisor-Fac's	2.00	2.00	2.00	2.00
Recreation Supervisor-Prgms	2.00	2.00	2.00	2.00



STAFFING SUMMARY

Community Resources (continued)

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
Recreation Supv - Family Services	1.00	1.00	1.00	1.00
Recreation Supv/Aquatics	-	-	-	-
Rental Coodinator	-	-	1.00	1.00
Right-Of-Way Specialist	1.00	1.00	1.00	1.00
Second Asst Superintendent	2.00	2.00	2.00	2.00
Senior Sppt Serv Specialist	1.00	1.00	1.00	1.00
Superintendent of Golf Courses	1.00	1.00	1.00	1.00
Theater Assist Tech Director	1.00	1.00	1.00	1.00
Theater Technical Director	1.00	1.00	1.00	1.00
Ticket Office/Revenue Serv Coord	1.00	1.00	1.00	1.00
Transp & Spt Serv Admin	1.00	1.00	1.00	1.00
Transp Scheduler/Dispatcher	1.00	1.00	1.00	1.00
Transportation Serv Coord	1.00	1.00	1.00	1.00
Visitor Center Specialist	1.00	1.00	1.00	1.00
Visitor Services Coordinator	1.00	1.00	-	-
Volunteer Coordinator	1.00	1.00	1.00	1.00
Water Quality/Maintenance Tech	1.00	1.00	1.00	1.00
Total Full-Time FTE's	191.00	194.00	170.00	173.00



Finance

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
Chief Financial Officer	0.95	0.95	0.95	0.95
Accountant I	1.00	1.00	1.00	1.00
Accountant II	1.00	1.00	1.00	1.00
Accountant III	1.80	1.80	2.00	2.00
Accountant III - Provisional	1.00	1.00	-	-
Accounting Supervisor	1.00	1.00	1.00	1.00
Administrative Asst	1.00	1.00	1.00	1.00
Budget & Financial Strategy Manager	0.95	0.95	0.95	0.95
Budget Administrator	-	-	-	-
Business Operations Manager	-	-	-	-
Business Specialist II	-	-	-	-
Business Specialist III	-	-	-	-
Buyer I	1.00	1.00	1.00	1.00
Buyer II	-	-	-	-
Contract Admin - Legal	1.00	1.00	1.00	1.00
Economic Development Director	-	-	0.75	0.75
Economic Development Spec	-	-	2.00	2.00
Economic Resilency Manager	-	-	-	1.00
Sr. Economic Development Spec	-	-	2.00	2.00
Grants Specialist	-	-	-	-
Resource Development Supv	-	-	-	-
Grants Administrator	-	-	-	-

STAFFING SUMMARY

Finance (continued)

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
Contract Administrator	1.00	1.00	1.00	1.00
Controller	1.00	1.00	1.00	1.00
Financial Analyst	2.00	2.00	2.00	2.00
Finance Process Analyst	1.00	1.00	1.00	1.00
Payroll Accountant	1.00	1.00	1.00	1.00
Purchasing/Mailroom Supervisor	1.00	1.00	1.00	1.00
Revenue Manager	0.95	0.95	0.95	0.95
Revenue Supervisor	1.50	1.50	1.50	1.50
Revenue Specialist	2.00	2.00	2.00	2.00
Sr. Financial Analyst	-	-	-	-
Tax Auditor I	4.00	4.00	4.00	4.00
Tax Auditor II	1.00	1.00	1.00	1.00
Tax Auditor III	-	1.00	1.00	1.00
Utility Billing and Taxpayer Lead	-	-	0.32	0.32
Utility Billing Specialist II	-	-	-	-
Total Full-Time FTE's	27.15	28.15	32.42	33.42



Human Resources

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
Director of Human Resources	1.00	1.00	-	-
Chief of Operational Services	-	-	1.00	1.00
ADA Coordinator	1.00	1.00	1.00	1.00
Asset Coordinator	1.00	1.00	1.00	1.00
Benefits & Compensation Spec	1.00	1.00	1.00	1.00
Compensation Consultant	1.00	1.00	1.00	1.00
Enterprise Training Manager	-	-	1.00	1.00
HR Business Coordinator	1.00	1.00	1.00	1.00
HR Business Coordinator Provisional	1.00	1.00	1.00	1.00
Hr Business Partner	2.00	2.00	2.00	2.00
HR Business Supervisor	-	-	-	-
HR Operations Manager	1.00	1.00	1.00	1.00
HR Talent Manager				
HRIS Analyst	-	-	1.00	1.00
Manager of Org Dev & Risk	-	-	-	-
Master CDL Trainer	1.00	1.00	1.00	1.00
Office Manager	-	-	-	-
Operations Manager	-	-	-	-
Risk Mgmt Claims Specialist	-	-	1.00	1.00
Lead Hr Business Partner	1.00	1.00	1.00	1.00
Talent Acquisition Coordinator	0.40	0.40	0.40	0.40
Total Rewards Coordinator	1.00	1.00	1.00	1.00
Total Rewards Division Manager	1.00	1.00	1.00	1.00

STAFFING SUMMARY

Human Resources (continued)

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
Workers' Comp/Safety Manager	0.30	0.30	1.00	1.00
Total Full-Time FTE's	14.70	14.70	18.40	18.40



Non-Departmental

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
ADA Coordinator	-	-	-	-
Benefits Specialist	-	-	-	-
Enterprise Training Manager	1.00	1.00	-	-
Occup Health & Wellness Coord	-	-	-	-
Risk Mgmt Claims Specialist	1.00	1.00	-	-
Volunteer Coordinator	-	-	-	-
Workers' Comp/Safety Manager	0.70	0.70	-	-
Total Rewards Analyst	1.00	1.00	1.00	1.00
Placeholder for Position	9.00	10.00	10.00	10.00
Total Full-Time FTE's	12.70	13.70	11.00	11.00

Information Technology

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
Chief Information Officer	1.00	1.00	1.00	1.00
Administrative Asst	1.00	1.00	1.00	1.00
Bus Relationship Mgr/Analyst	-	-	-	-
Business Solutions Partner	3.00	3.00	3.00	3.00
Business Transformation Mgr	1.00	1.00	1.00	1.00
Communications Systems Tech	1.00	1.00	1.00	1.00
ERP Support Analyst	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00
GIS Analyst I	-	1.00	1.00	1.00
Information Systems Security Manager	1.00	1.00	1.00	1.00
IT Supervisor	3.00	3.00	3.00	3.00
Lead Technology Support Partner	1.00	1.00	1.00	1.00
Network Engineer	1.00	1.00	1.00	1.00

**STAFFING SUMMARY***Information Technology (continued)*

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
IT Operations Manager	1.00	1.00	1.00	1.00
Radio Communications Eng Supv	1.00	1.00	1.00	1.00
Radio Communications Engineer	1.00	1.00	1.00	1.00
Service Desk Supervisor	-	-	-	-
Service Desk Technician	-	-	-	-
Software Engineer	-	-	1.00	1.00
Sr Bus Relationship Mgr/Analyst	-	-	-	-
Sr Business Solutions Partner	1.00	1.00	1.00	1.00
Sr Network Engineer	1.00	1.00	1.00	1.00
Sr Software Engineer	4.00	4.00	3.00	3.00
Sr. System Engineer	2.00	2.00	1.00	1.00
System Engineer	-	-	1.00	1.00
Technology Support Partner II	3.00	3.00	3.00	3.00
Telecommunications Engineer	-	-	-	-
Total Full-Time FTE's	29.00	30.00	30.00	30.00

Municipal Court

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
Presiding Municipal Judge	1.00	1.00	1.00	1.00
Chief Court Marshal	1.00	1.00	1.00	1.00
Chief Probation Officer	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00
Court Marshal	3.00	3.00	4.00	4.00
Court Services Supervisor	1.00	1.00	1.00	1.00
Court Technician	5.00	5.00	5.00	5.00
Judicial Specialist	7.00	7.00	7.00	7.00
Lead Court Specialist	-	-	-	-
Municipal Judge	1.00	1.00	1.00	1.00
Probation Support Tech	1.00	1.00	1.00	1.00
Probation/Diversion Officer	4.00	4.00	4.00	4.00
Sr Court Marshal	2.00	2.00	2.00	2.00
Sr Probation/Diversion Officer	1.00	1.00	1.00	1.00
Violations Bureau Chief	1.00	1.00	1.00	1.00
Total Full-Time FTE's	30.00	30.00	31.00	31.00

**STAFFING SUMMARY*****Sustainability and Community Development***

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
Chief of Sustainability and Community Development	-	-	1.00	1.00
Director of Planning	1.00	1.00	-	-
Associate Planner	1.00	1.00	2.00	2.00
Business Specialist III	1.00	1.00	1.00	1.00
Community Events Coordinator	-	-	-	-
CDBG Coordinator	-	-	1.00	1.00
Homeless Coordinator	1.00	1.00	1.00	1.00
Housing Navigator	-	1.00	1.00	1.00
Housing and Livable Communities Manager	-	-	1.00	1.00
Neighborhood Support Team Coordinator	1.00	1.00	1.00	1.00
Planner	4.00	4.00	3.00	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	1.00	1.00	1.00	1.00
Grants Specialist	-	1.00	1.00	1.00
Resource Development Supv	1.00	1.00	1.00	1.00
Right-Of-Way Agent	1.00	1.00	1.00	1.00
Right-Of-Way Technician I	1.00	1.00	1.00	1.00
Sr Planner	3.00	3.00	3.00	3.00
Grants Administrator	1.00	1.00	1.00	1.00
Sr Resource Devel Spec-Provisi	1.00	1.00	-	-
Sr Sustainability Planner	2.00	2.00	2.00	3.00
Supv, Homeless-HousingPlanning	1.00	1.00	-	-
Sustainability Planner	1.00	2.00	2.00	3.00
Total Full-Time FTE's	26.00	29.00	29.00	31.00

Police Department

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
Chief of Police	1.00	1.00	1.00	1.00
Administrative Asst	1.00	1.00	1.00	1.00
Animal Control Officer I	3.00	3.00	3.00	3.00
Animal Control Officer II	3.00	3.00	3.00	3.00
Animal Control Supervisor	1.00	1.00	1.00	1.00
Assistant Chief of Police	1.00	1.00	-	-
Bus Spec-Invest Tech-CMATT	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



STAFFING SUMMARY

Police Department (continued)

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
Business Specialist IV	1.00	1.00	1.00	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	-	-	-	-
Crime Analyst I	1.00	1.00	1.00	1.00
Crime Analyst II	1.00	1.00	1.00	1.00
Crime Lab Supervisor (JCRCL)	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	1.00	1.00	1.00
Emergency Manager	1.00	1.00	1.00	1.00
Fingerprint Technician	2.00	2.00	2.00	2.00
Forensic Analysis Supervisor	1.00	1.00	1.00	1.00
Homeless Navigator	2.00	2.00	2.00	2.00
Investigative Technician I	-	-	-	-
Latent Print Examiner	-	-	-	-
LEAD Case Manager I	1.00	1.00	1.00	1.00
LEAD Case Manager II	1.00	1.00	1.00	1.00
Lead Code Enforcement Officer	1.00	1.00	1.00	1.00
Mental Health Co-Responder	-	2.00	2.00	2.00
Offender Registrar	2.00	2.00	2.00	2.00
Patrol Support Coordinator	1.00	1.00	1.00	1.00
Patrol Support Technician	2.00	2.00	3.00	3.00
Police Admin Coordinator	1.00	1.00	1.00	1.00
Police Agent	226.00	221.00	221.00	221.00
Police Attraction and Engagement Supervisor	-	-	1.00	1.00
Police Commander	10.00	10.00	10.00	10.00
Police Community Serv Officer	8.00	10.00	10.00	10.00
Police Computer Analyst	1.00	1.00	1.00	1.00
Police Digital Mgmt Tech	3.00	3.00	3.00	3.00
Police Division Chief	3.00	3.00	3.00	3.00
Police Equipment Technician	1.00	1.00	1.00	1.00
Police Fugitive Warrant Tech	1.00	1.00	1.00	1.00
Police General Services 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	14.00	15.00	14.00	13.00
Police Info Validation Tech	1.00	1.00	1.00	1.00
Police Investigative Technician	9.00	9.00	9.00	9.00
Police Property Evidence Tech	7.00	7.00	7.00	7.00
Police Property Services Supv	1.00	1.00	1.00	1.00
Police Records Admin Tech	1.00	1.00	1.00	1.00

**STAFFING SUMMARY*****Police Department (continued)***

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
Police Records Compliance Coord	1.00	1.00	1.00	1.00
Police Records Manager	1.00	1.00	1.00	1.00
Police Records Supervisor	2.00	3.00	3.00	3.00
Police Records Support Specialist	1.00	1.00	1.00	1.00
Police Sergeant	37.00	37.00	37.00	37.00
Police Training Unit Tech	1.00	1.00	1.00	1.00
Police Volunteer Prog Coord	1.00	1.00	1.00	1.00
Public Information Officer II	1.00	1.00	1.00	1.00
Quality Assur Coord (JCRCL)	1.00	1.00	1.00	1.00
Real Time Crime Center Tech	-	-	-	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
Records MgmtSysConsSptAnalyst	1.00	1.00	1.00	1.00
Sr Crime Scene Analyst	2.00	2.00	2.00	2.00
Sr Digital Forensics Analyst	1.00	1.00	1.00	1.00
Sr Forensic Scientist (JCRCL)	2.00	2.00	2.00	2.00
Talent Acquisition Coordinator	0.60	0.60	0.60	0.60
Victim Advocate	6.00	6.00	6.00	6.00
Victim Witness Assistant Supervisor	1.00	1.00	1.00	1.00
Total Full-Time FTE's	392.60	393.60	393.60	393.60

Public Works Department

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
Director of Public Works	1.00	1.00	1.00	1.00
Alternative Transportation Coord	1.00	1.00	1.00	1.00
Building Inspector I	2.00	2.00	1.00	1.00
Building Inspector II	3.00	3.00	4.00	4.00
Building Inspector III	2.00	2.00	2.00	2.00
Building Inspector Supervisor	-	-	-	-
Building Official	1.00	1.00	1.00	1.00
Business Specialist I	-	-	-	-
Business Specialist II	2.00	2.00	2.00	2.00
Business Specialist III	3.00	3.00	2.00	2.00
Business Specialist Supervisor	-	-	-	-
City Engineer	-	-	-	-
City Engineer Capital Projects & Utilities	1.00	1.00	1.00	1.00
City Engineer Development Services	1.00	1.00	1.00	1.00



STAFFING SUMMARY

Public Works Department (continued)

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
City Transportation Engineer	1.00	1.00	1.00	1.00
Civil Designer/CADD Tech	2.00	2.00	2.00	2.00
Civil Engineer I	1.00	1.00	1.00	1.00
Civil Engineer II	1.00	2.00	2.00	2.00
Civil Engineer III	7.00	7.00	6.00	6.00
Constr Documents Tech	1.00	1.00	1.00	1.00
Construction Coordinator	1.00	1.00	1.00	1.00
Construction Inspector I	3.00	3.00	4.00	4.00
Construction Inspector II	2.00	2.00	1.00	1.00
Construction Inspector III	4.00	4.00	4.00	4.00
Engineering Assistance Tech	1.00	1.00	1.00	1.00
Engr Dev Assist Coordinator	1.00	1.00	1.00	1.00
Environmental Services Coord	1.00	1.00	1.00	1.00
Fleet Maintenance Supervisor	1.00	1.00	1.00	1.00
Fleet Manager	1.00	1.00	1.00	1.00
Fleet Mechanic	7.00	8.00	7.00	7.00
Fleet Parts Clerk	-	-	1.00	1.00
Lead Fleet Mechanic	2.00	2.00	2.00	2.00
Maint Lead/Heavy Equip Oper	8.00	8.00	7.00	7.00
Maint Spec/Equipment Oper	13.00	13.00	12.00	12.00
Maintenance Specialist	10.00	10.00	16.00	16.00
Maintenance Supervisor	-	-	-	-
Maintenance Worker	5.00	5.00	1.00	1.00
Permit Counter Supervisor	1.00	1.00	1.00	1.00
Permit Technician	2.00	3.00	3.00	3.00
Plans Examiner I	2.00	2.00	2.00	2.00
Plans Examiner II	-	-	-	-
Principal Civil Engineer I	1.00	1.00	1.00	1.00
Principal Civil Engineer II	-	-	-	-
Public Works Operations Mgr	1.00	1.00	1.00	1.00
Revenue Supervisor	0.50	0.50	0.50	0.50
Right-Of-Way Agent	1.00	1.00	2.00	2.00
Right-of-Way Maintenance Tech	1.00	1.00	1.00	1.00
Sr Plans Examiner	1.00	1.00	2.00	2.00
Sr Principal Civil Engineer	-	-	-	-
Sr. Traffic Signal Spec	2.00	2.00	-	-
Stormwater Quality Coord	1.00	1.00	1.00	1.00
Street Maintenance Crew Ldr	3.00	3.00	3.00	3.00
Street Maint Superintendent	1.00	1.00	1.00	1.00
Traffic Signal Spec II	2.00	4.00	2.00	2.00
Traffic Signal Spec III	-	-	2.00	2.00
Traffic Signal Supervisor	1.00	1.00	1.00	1.00



STAFFING SUMMARY

Public Works Department (continued)

Position Description	2023R FTE	2024 FTE	2024R FTE	2025B FTE
Traffic Signal Technician I	-	-	2.00	2.00
Traffic Signs & Markings Spec III	1.00	1.00	1.00	1.00
Traffic Signs & Mrkg Supv	1.00	1.00	1.00	1.00
Traffic Signs & Mrkings Spec I	2.00	2.00	2.00	2.00
Traffic Signs & Mrkings Spec II	3.00	3.00	3.00	3.00
Transportation Engineer	1.00	1.00	1.00	1.00
Transportation Engineering Mgr	2.00	2.00	2.00	2.00
Transportation Engrng Tech II	3.00	3.00	3.00	3.00
Utilities Maintenance Supv	1.00	1.00	-	-
Utilities Superintendent	1.00	1.00	1.00	1.00
Utility Billing Specialist II	2.00	2.00	2.00	2.00
Utility Billing and Taxpayer Lead			0.68	0.68
Utility Locator	1.00	1.00	1.00	1.00
Water And Sewer Technician	1.00	1.00	1.00	1.00
Total Full-Time FTE's	129.50	134.50	134.18	134.18
Grand Total Full-Time FTE's	890.40	906.40	908.60	915.60



O-2024-XX

AN ORDINANCE

ADOPTING A REVISED BUDGET FOR THE YEAR 2024 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, 2025, AND ENDING ON DECEMBER 31, 2025, AS WELL AS SETTING THE MILL LEVY FOR THE YEAR 2025, ESTIMATING THE AMOUNT OF MONEY NECESSARY TO BE RAISED BY LEVYING TAXES FOR THE YEAR 2024, TO DEFRAY THE COSTS OF MUNICIPAL GOVERNMENT OF THE CITY OF LAKEWOOD, COLORADO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025, 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 2024 and the annual budget for the City of Lakewood, Colorado, for the fiscal year beginning January 1, 2025 and ending December 31, 2025, 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 2025, the City Council has determined that for the year 2024, the proper mill levy, which shall be collected in 2024 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 7th, 2024, and October 21st, 2024, 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 2024 and 2025, 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	2024 Beginning	2024 Revised	2024 Revised	2024	2025	2025	2025
	Balance *	Financial Sources	Financial Uses	Ending Balance	Financial Sources	Financial Uses	Ending Balance
General	\$ 82,543,225	\$ 161,792,421	\$ 186,300,326	\$ 58,035,321	\$ 167,674,930	\$ 190,554,721	\$ 35,155,529
Special Revenue Funds	67,665,111	76,704,083	104,483,461	39,885,732	40,381,136	47,262,779	33,004,089
Conservation Trust	2,173,793	1,917,500	3,045,000	1,046,293	1,958,500	2,045,000	959,792
Economic Development	14,851,661	2,328,134	2,872,646	14,307,149	2,390,257	13,037,670	3,659,736
Grants	(1,890,067)	51,063,537	49,377,111	(203,641)	14,949,533	14,410,988	334,904
Heritage, Culture, Arts	1,170,921	3,700,511	3,929,530	941,902	3,758,254	3,944,720	755,436
Open Space	11,345,914	9,114,200	15,616,341	4,843,772	8,416,200	9,993,796	3,266,176
TABOR	40,012,889	8,580,201	29,642,833	18,950,257	8,908,392	3,830,605	24,028,044
Capital Projects Funds	39,279,132	40,380,834	54,826,267	24,833,701	29,474,260	34,901,039	19,406,922
Capital Improvement	29,532,588	33,136,834	45,486,946	17,182,476	24,789,260	28,801,039	13,170,697
Equipment Replacement	9,746,544	7,244,000	9,339,321	7,651,223	4,685,000	6,100,000	6,236,224
Enterprise Funds	64,802,950	30,521,727	46,987,328	48,337,350	31,158,750	43,185,623	36,310,477
Golf Course Enterprise	14,139,410	7,842,500	6,986,452	14,995,457	7,831,250	10,501,628	12,325,079
Sewer Enterprise	16,610,742	5,247,500	7,061,617	14,796,625	5,358,750	8,967,880	11,187,495
Stormwater Enterprise	31,216,586	15,992,727	29,692,755	17,516,558	16,495,000	22,173,962	11,837,596
Water Enterprise	2,836,213	1,439,000	3,246,504	1,028,709	1,473,750	1,542,152	960,307
Internal Service Funds	25,369,496	19,326,057	22,973,981	21,721,572	20,718,801	23,788,981	18,651,393
Medical & Dental							
Self-Insurance	12,268,562	15,761,807	18,306,278	9,724,091	17,183,801	18,993,647	7,914,245
Property & Casualty							
Self-Insurance	5,371,646	2,256,250	3,202,030	4,425,866	2,237,500	3,275,242	3,388,124
Retiree's Health Program	4,672,542	57,000	160,000	4,569,542	52,500	160,000	4,462,042
Worker's Compensation							
Self-Insurance	3,056,746	1,251,000	1,305,672	3,002,074	1,245,000	1,360,092	2,886,982
Total All Funds	\$ 279,659,915	\$ 328,725,122	\$ 415,571,362	\$ 192,813,676	\$ 289,407,877	\$ 339,693,143	\$ 142,528,410

* 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.

* Previous budget book included the City Manager's Pension Trust Fund and the Duty, Death, and Disability Fiduciary Funds as internal service funds. Those have been removed in this year's Budget Book as they are fiduciary funds.

SECTION 2. Pursuant to the Lakewood Home Rule Charter, both the revised budget for the year 2024 and the budget for the City of Lakewood, Colorado for the fiscal year beginning January 1, 2025 and ending December 31, 2025 as heretofore proposed to the City Council by the City Manager, be and the same are hereby adopted and approved as the Revised 2024/2025 Annual Budget.

SECTION 3. The budget and financial policies herein approved and adopted, are made part of the public records of the City. A copy of the Revised 2024/2025 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, 2025 and ending on December 31, 2025, 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 2025.

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 regular meeting of the Lakewood City Council on the 7th day of October, 2024; published by title in the Denver Post and in full on the City of Lakewood's website, www.lakewood.org on the 10th day of October, 2024; set for public hearing on the 21st day of October, 2024, read, finally passed and adopted by the City Council on the 21st day of October, 2024 and, signed and approved by the Mayor on the ___ day of October, 2024.

Wendi Strom, Mayor

ATTEST:

Jay Robb, City Clerk

APPROVED AS TO FORM:

Alison McKenney Brown, City Attorney



THIS PAGE INTENTIONALLY LEFT BLANK



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
CMPI	Community Mobility Planning and Implementation Grant
COBRA	Consolidated Omnibus Budget Reconciliation Act of 1985
COP	Certificate of Participation
CORA	Colorado Open Records Act
Covid-19	Coronavirus Disease 2019
CPA	Certified Public Accountant
CPPB	Certified Professional Public Buyers



CPPO	Certified Public Procurement Officers
CR	Community Resources
CT	Conservation Trust (Fund)
DDACTS	Data-Driven Approaches to Crime and Traffic Safety
DMV	Department of Motor Vehicles
DNA	Deoxyribonucleic Acid
DRCOG	Denver Regional Council of Governments
DUI	Driving Under the Influence
ECE	Early Childhood Education
EconDev	Economic Development Division
ED	Economic Development (Fund)
EEO	Equal Employment Opportunity
EEOC	Equal Employment Opportunity Commission
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
ERF	Equipment Replacement Fund
ERM	Electronic Records Management
EUDL	Enforcing Underage Drinking Laws
FASTER	Funding Advancement for Surface Transportation and Economic Recovery (defined within the Colorado Revised Statute, Title 43, Article 4, Part 8)
FBI	Federal Bureau of Investigations
FCC	Federal Communications Commission
FCPA	Fair Campaign Practices Act
FEMA	Federal Emergency Management Agency
FEVER	Fostering Electric Vehicle Expansion in the Rockies
FLSA	Fair Labor Standards Act
FMLA	Family Medical Leave Act
FMS	Financial Management System
FTA	Federal Transportation Act
FTE	Full Time Equivalent
GAAFR	Governmental Accounting, Auditing, and Financial Reporting
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GASB 54	The Governmental Accounting Standards Board Statement Number 54, Fund Balance Reporting and Governmental Fund Type Definitions
GENERAL	General Fund
GFOA	Government Finance Officers Association



GIS	Geographic Information System
GOCO	Great Outdoors Colorado
GOLF	Golf Course (Fund)
GSA	General Services Administration (United States)
HCA	Heritage Culture & The Arts Fund
HES	Hazard Elimination Safety (Federal Funds)
HIPAA	Health Insurance Portability & Accountability Act
HOME	Home Investment Partnerships Program
HRA	Health Reimbursement Account
HRIS	Human Resource Information System
HSIP	Highway Safety Improvement Program Federal Funds
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 Diversion
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
LWCF	Land and Water Conservation Fund
MATT	Metropolitan Auto Theft Task Force
MD	Medical & Dental Self-Insurance
MDEDC	Metro Denver Economic Development Corporation
MHFD	Mile High Flood District
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
NPP	Neighborhood Participation Program
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
SRTS	Safe Routes to School Grant
STATE	State of Colorado
STATE TRAILS	State Trails Grant
STP-M	Surface Transportation Program Metro (Federal Funds)
SWAT	Special Weapons and Tactics
SWEF	Stormwater Enterprise Fund
TABOR	Taxpayers' Bill of Rights
TAC	Transport Across Colorado
TAP	Transportation Alternatives Program
TEA-21	Transportation Equity Act for the 21 st Century
TIF	Tax Increment Financing



UDFCD	Urban Drainage and Flood Control District
UPPCC	Universal Public Procurement Certification Council
VOA	Volunteers of America
VoIP	Voice over Internet Protocol
WAN	Wide Area Network
WCF	Worker's Compensation Self-Insurance Fund
WEF	Water Enterprise Fund
WMDTF	West Metro Drug Task Force
YET	Youth Education Teams



THIS PAGE INTENTIONALLY LEFT BLANK



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 the funds.
Allocation	Funds that are apportioned or designated to a program, function, or activity.
Americans with Disabilities Act (ADA)	The Americans with Disabilities Act prohibits discrimination, based on disability, in employment, public accommodations, government services, transportation and telecommunications.
Appropriation	The legal authorization by City Council to make expenditures and/or to incur obligation for specific purposes.
Assessed Valuation	A valuation set upon real estate or other property by a government as a basis for levying taxes. The County Assessor determines the assessed valuation of residential and commercial property as a percentage of its actual value using an established base year for calculating the property values.
Assets	Resources owned or held by a government which have monetary value.



Audit	An official inspection of an individual’s or organization’s accounts, typically by an independent body.
Balanced Budget	Pursuant to Article XII, Section 12.3(g) of the Lakewood City Charter: “The adopted budget for the ensuing fiscal year shall include...the balance between total estimated expenditures and total estimated revenues, including surpluses.”
Basis of Accounting	A term used when revenues, expenditures, expenses, and transfers are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing and characterization of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.
Bear Creek Lake Park (BCLP)	A regional 2,624 acre park that includes the Soda Lakes. Activities include fishing, boating, sailing, wind surfing, horseback riding, overnight camping, walking trails; open space, nature viewing, interpretive programs, swim beach, picnic shelters and tables, outdoor barbecues, restrooms, and bike trails.
Bond	Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified fixed rate.
Budget	The City’s operational and functional plan balancing expenditures for a fiscal year with the expected income or revenue for the fiscal year. A budget identifies the various programs, goals, activities, expectations, and results/benefits.
Budget Message	A summary and general discussion of the proposed budget, accompanying the budget document. The budget message is presented in writing by the City Manager, who is the individual under the Lakewood City Charter responsible for proposing the annual budget.
Capital Assets	Assets of a long-term character which are intended to continue to be held or used beyond one year, such as land, buildings, and improvements.
Capital Improvement and Preservation Plan (CIPP)	A five-year plan for capital construction and/or maintenance associated with preserving capital assets of the City.
Capital Improvement Fund (CIF)	The purpose of the Capital Improvement Fund is to account for expenditures for the acquisition, construction, and improvement of capital assets. Revenue for this fund is primarily derived from 0.5% of the City’s three percent (3%) sales and use taxes.



Capital Outlay	The expenditure category that results in the acquisition of, or addition to, fixed assets, including equipment, fixtures, motor vehicles, etc. with an individual cost of \$5,000 or greater, land and buildings of \$50,000, and infrastructure of \$100,000, and an estimated useful life in excess of one year.
Capital Projects Funds	Capital Projects Funds are created to account for resources used for the acquisition, construction, and maintenance of major capital facilities other than those financed by proprietary funds and trust funds. These funds are established to maintain a separate accounting of specific capital projects as directed by City Council.
Cash Reserve	An amount for use in major economic or natural catastrophes.
Certificate of Participation (COP)	Certificates of Participation are obligations issued to finance assets that can be leased, including land, buildings, and equipment. The municipality makes lease payments over a specified period of time to use the property or equipment. The lease payments are subject to annual appropriation by the City Council.
Citizen Participation Plan	The plan sets forth policies and procedures for citizen participation as it relates to the Community Development Block Grant (CDBG) and HOME programs to ensure that requirements of the U.S. Department of Housing and Urban Development (HUD) are met.
Colorado Bureau of Investigation (CBI)	The Colorado Bureau of Investigation is a central crime bureau and laboratory providing criminal investigative support to Law Enforcement agencies to aid in prevention, detection, and investigation of criminal activity throughout the state of Colorado.
Colorado Crime Information Center (CCIC)	Colorado Crime Information Center is the database link to criminal history and warrant information.
Colorado Department of Transportation (CDOT)	The Colorado Department of Transportation is responsible for construction and maintenance of the State highway system and bridges.
Colorado Municipal League (CML)	The Colorado Municipal League is a nonprofit, nonpartisan organization that represents Colorado's cities and towns collectively in matters before the state and federal government and provides a wide range of information services to assist municipal officials in managing their governments.
Commission on Accreditation for Law Enforcement Agencies	The Commission is a non-profit corporation that administers the law enforcement accreditation program. The Commission develops standards, and evaluates local law enforcement agencies on their ability to meet/exceed standards of professional excellence.



Community Development Block Grant (CDBG)	Community Development Block Grants provide financial assistance to communities for public facilities and planning activities that address issues detrimental to the health and safety of local residents, and to reduce the costs of essential community services. The U.S. Department of Housing and Urban Development funds the Community Development Block Grant program.
Community Policing	Community Policing is proactive, solution-based, and community driven. It occurs when law-abiding citizens work together to ensure a safe environment.
Comprehensive Annual Financial Report (CAFR)	The Comprehensive Annual Financial Report provides information which is used by investment companies such as Moodys' Investors Services and Standard and Poors Corporation to determine the City's fiscal integrity and set bond rates. It includes a comprehensive presentation of the City's financial and operating activities.
Comprehensive Plan	The plan sets the policies and guidelines for the development and re-development within the City of Lakewood.
Computer-Aided Design and Drafting (CADD)	Personal computer based software used by engineering technicians to development construction drawings for street, sanitary sewer and storm sewer projects.
Conservation Trust (CT) Fund	This fund is established as required by Section 31-25-220, Colorado Revised Statutes, 1973 to account for monies received from the State of Colorado for Conservation Trust Fund (lottery) purposes.
Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA)	This is a law that requires employers to offer continued medical and dental coverage to employees and/or their dependents who have had a qualifying event which makes them no longer eligible for coverage on the employer's plans.
Contingency	Funds appropriated to cover unexpected expenses that may occur during the budgeted year.
Contractual Services	Services that are purchased from other private or governmental entities under a contract.
Corridor Plan	Corridor plans are created for areas along Lakewood's major streets providing an overall vision for the corridor.
Debt	An obligation resulting from the borrowing of money or from the purchase of goods and services.
Deficit	(1) The excess of the liabilities of a fund over its assets (2) The excess of expenditures over revenues during an accounting period, or in the case of proprietary (Enterprise) funds, the excess of expenses over revenues during an accounting period.



Dental Self-Insurance Fund	This fund was established by Ordinance O-2006-22 for employee medical and/or dental self-insurance purposes which include the payment of claims, administrative expenses, legal expenses, and payment for prevention efforts.
Denver Regional Council of Governments (DRCOG)	The Denver Regional Council of Governments is a voluntary association of 49 county and municipal governments in the greater Denver, Colorado area. The Council works together to address issues of regional concern including growth and development, transportation, the environment, provision of services to the region's older population, and performs analysis of economic and development trends.
Depreciation	(1) Expiration in the service life of fixed assets attributable to wear and tear, deterioration, inadequacy and obsolescence (2) The portion of the cost of a fixed asset charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.
Duty Death & Disability Trust Fund	This non-city fund was established under the provisions of the Police Duty Death & Disability Trust Agreement to provide benefits to survivors and dependents of police agents killed or agents incurring a total disability in the line of duty.
Economic Development Fund	The Economic Development Fund is established by Ordinance 85-54 to provide financial assistance for public improvements for certain business enterprises which further the economic development goals of the City.
Emergency Operations Center (EOC)	An Emergency Operations Center is a central command and control facility responsible for carrying out the principles of emergency preparedness and emergency management, or disaster management functions at a strategic level in an emergency situation, and ensuring the continuity of operation of the City.
Eminent Domain	The power of the City to acquire private property for public use in exchange for the payment of just compensation. This authority originates in the United States Constitution and is conferred upon cities and towns by state law and upon Lakewood by the Home Rule Charter. It is the policy of the City of Lakewood to view eminent domain as an extraordinary remedy, to be utilized only in after all reasonable attempts at negotiation have failed, and only in strict accordance with all required procedures.
Encumbrances	Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.



Enterprise Funds	Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the City Council has decided that periodic determination of net income is appropriate for accountability purposes.
Entity	The basic unit upon which accounting and/or financial reporting activities focus, e.g., the City of Lakewood.
Equal Employment Opportunity Laws (EEO)	Equal Employment Opportunity laws prevent discrimination by employers, based on race, sex, religion, national origin, physical disability, and age.
Equipment Replacement Fund (ERF)	The Equipment Replacement Fund is established to maintain a reserve to replace equipment when it becomes most economical. The Capital Improvement Fund and all Enterprise Funds are charged both direct and indirect fees through the charge back process for vehicle and equipment replacement.
Evapotranspiration	The amount of water being lost to the atmosphere through evaporation and plants going about their daily lives.
Expenditures	The outlay of cash for goods or services which result in a decrease in net financial resources.
Family Medical Leave Act (FMLA)	The Federal Family Medical leave Act of 1993 is a law that requires employers to give employees time off for serious health conditions of themselves or certain specified family members or during the birth or adoption of a child.
Federal Emergency Management Agency (FEMA)	The Federal Emergency Management Agency is an independent agency of the federal government charged with building and supporting the nation's emergency management system. FEMA's mission is to reduce loss of life and property and protect our nation's critical infrastructure from all types of hazards through a comprehensive, risk-based, emergency management program of mitigation, preparedness, response and recovery.
Fee	A charge levied to a user of a specific good or service in direct exchange for that good or service.
Fiduciary Funds	Fiduciary Funds are either Trust Funds or Agency Funds. Trust Funds are used to account for assets held by the government in a trustee capacity. Agency Funds are used to account for assets held by the government as an agent for individuals, private organizations, and other governments and/or funds.



Fiscal Year	A twelve-month period of time to which the annual budget applies, and, at the end of which, a governmental unit determines its financial position and results of its operations.
Food	Food for domestic home consumption is defined per City Code Chapter 3.01.
Full Time Equivalent (FTE)	Full Time Equivalent means the budgetary equivalent of one permanent position continuously filled full time (2,080 hours per year) for an entire fiscal year.
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with law, regulations, policies, restrictions or limitations.
Fund Balance	The excess or deficiency of the assets of a fund over its liabilities and reserves at any point in time.
General Fund	The General Fund account for all transactions of the City of Lakewood not accounted for in other funds and is the City's primary operating fund. This fund represents an accounting for the City's ordinary operations financed from taxes and other general revenues and is the City's most significant fund in relation to overall expenditures.
Generally Accepted Accounting Principles (GAAP)	Comprehensive standards and applications established for presenting and reporting financial transactions in the United States.
Geographic Information System (GIS)	A Geographic Information System is a computer system capable of assembling, storing, manipulating, and displaying geographically referenced information, i.e., data identified according to their locations.
Golf Course Fund	The Golf Course Fund was established in 1990 to develop the Fox Hollow at Lakewood Golf Course, which opened in August 1993. An additional golf course, Homestead Golf Course, was completed in summer 2002.
Government Finance Officers Association (GFOA)	GFOA is the professional association of state/provincial and local finance officers in the United States and Canada. The GFOA is dedicated to the sound management of government financial resources.
Governmental Accounting Standards Board (GASB)	The Governmental Accounting Standards Board was organized in 1984 by the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governmental entities. The GASB's function is important because external financial reporting can demonstrate financial accountability to the public and is the basis for investment, credit, and many legislative and regulatory decisions.



Governmental Funds	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, and capital projects funds.
Grants	Contributions or gifts of cash or other assets from another government, or a private or non-profit entity. Grants are generally to be used or expended for a specific purpose, activity, or facility.
Grants Fund	The Grants Fund was established to maintain a separate accounting for Federal, State, and other qualified grants.
Great Outdoors Colorado (GOCO)	Created by voters in 1992 to distribute lottery proceeds to outdoor projects, including wildlife.
HEAD Start	HEAD Start is a child development program that serves low-income children and their families.
Heritage, Culture & The Arts Fund	This fund is established to provide a full complement of heritage, cultural, and art activities to the general public on a continuing basis financed primarily through user charges.
HOME Grant Funds	HOME Grant funds are made available by the U.S. Department of Housing and Urban Development. The Grant program is designed to encourage partnerships between federal, state and local governments, housing developers, and/or nonprofit service agencies. Grants are used to fund the construction and rehabilitation of affordable housing for low-income families.
Human Resource Information System (HRIS)	A computerized system for human resource related applications, such as employee data management, benefits, etc.
Information Technology (IT)	Includes matters concerned with the furtherance of computer science and technology, design, development, installation and implementation of information systems and applications.
Intergovernmental Agreement (IGA)	Formal agreements between governments that promote and coordinate cooperation.
Intergovernmental Revenues	Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.
Internal Service Funds	Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental units, or to other governmental units, on a cost-reimbursement basis



JD Edwards (JDE)	The JD Edwards software is the City's integrated financial and human resources management system which is used to manage and perform tasks such as purchasing, accounts payable, tracking budgets and project costs, timesheets and payroll, and managing employee data. In 2003, JD Edwards merged with (the Oracle corporation) and may be periodically referred to as PeopleSoft.
Juvenile Information System (JIS)	A cooperative program that shares juvenile records with authorized/ participating agencies.
KLTV 8	KLTV 8 is the letters used to identify the City's Cable Broadcasting Station: K - all stations west of the Mississippi use the K L - Lakewood TV - Television 8 - Cable channel number utilized for the television station
Lakewood Legacy Foundation	The Lakewood Legacy Foundation was started in 1986 as a community trust and is a 501(C)(3) tax-exempt entity under the Internal Revenue Code. The Foundation has broadened its scope to include the future funding of a wide range of nonprofit programs.
Lakewood Public Building Authority (LPBA)	The Lakewood Public Building Authority was incorporated in 1979 as a Colorado nonprofit corporation created to facilitate the construction of public improvements within the City.
Lakewood Reinvestment Authority (LRA)	On November 4, 1997, Lakewood voters authorized the creation of an urban renewal authority. Consequently, The Lakewood Reinvestment Authority was formed and officially created on January 12, 1998. The goal of the Lakewood Reinvestment Authority is to assure economic soundness of public/private development within the City and a commitment to increasing the overall revenue base. The LRA is an entity that is legally separate from the City.
Leads Online	An online investigation software system for law enforcement, providing a cloud based software program to manage pawn shop transactions. The software program allows for rapid cross-jurisdiction reporting and investigation.
Light Rail Transit (LRT)	Light rail transit is a mode of urban transportation utilizing predominantly reserved but not necessarily grade-separated rights-of-way. Electrically propelled rail vehicles operate singly or in trains. LRT provides a wide range of passenger capabilities and performance characteristics at moderate costs.



Limited Liability Company (LLC)	A Limited Liability Company is essentially a business entity created by contract between the members, much as a general partnership. An LLC has members rather than shareholders. It has a manager or managers instead of a board of directors. Management may be vested in the members or it may be vested in the manager(s). The members are protected from personal liability for the acts of the LLC, much like shareholders of a corporation.
Line Item	Funds requested and/or appropriated on a detailed or itemized basis.
Local Growth	“Local Growth” for a non-school district means a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements, and additions to, minus deletions from, taxable real property.
Local Law Enforcement Block Grant (LLEBG)	The Local Law Enforcement Block Grant program was created in May 1986 to assist state and local authorities in developing programs that focus on developing criminal justice strategies to achieve safe communities.
Major Fund	The General Fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures / expenses, assets, or liabilities are at least 10 percent (10%) of corresponding totals for all governmental or enterprise funds and at least 5 percent (5%) of the aggregate amount for all governmental and enterprise funds for the same item. Any other governmental or enterprise fund may be reported as a major fund if the government’s officials believe that fund is particularly important to financial statement users.
Master Plan	A planning guide that provides a framework for general department direction and large-scale projects with multiple elements. A master plan outlines appropriate measures for development and sustainability, generally over five to ten year intervals and may include: public input through meetings, focus groups, and citizen surveys; programming, inventory, and budgetary analysis; service and gap analysis; and goals and recommendations to meet future needs.
Metro Denver Economic Development Corporation (MDEDC)	The Metro Denver Economic Development Corporation is a public-private not-for-profit economic development organization comprised of over 58 cities, counties, and economic development agencies providing a broad array of services to assist companies with location, expansion, and market decisions.
Mill Levy	Rate by which assessed valuation is multiplied to determine property tax. A mill is 1/10 of one cent or \$1.00 of tax for each \$1,000 of assessed value.



Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both “measurable” and “available to finance expenditures of the current period.” “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for inventories and prepaid insurance.
National League of Cities (NLC)	The National League of Cities is a national organization that serves as a national resource to and an advocate for municipal governments. It provides a network for information sharing and for speaking on behalf of America's cities in Washington, D.C. and all state capitols.
Neighborhood Participation Program	The City of Lakewood offers grants to build projects that would improve qualifying Lakewood neighborhoods. To be eligible, projects must have a general benefit to the neighborhood, must be located on public property, and requests must come from groups representing the neighborhood.
Neighborhood Planning	A plan developed from the collaborative efforts between City staff, residents, and property owners identifying goals and providing guidance about the future direction of a neighborhood.
Occupational Safety & Hazards Authority (OSHA)	Created by Congress in 1971, the Occupational Safety and Hazards Authority establish rules and programs associated with safety and health in workplaces.
One Year Action Plan	This plan is the City’s annual Community Development Block Grant (CDBG) and HOME Investment Partnership (HOME) grant application to the U.S. Department of Housing and Urban Development (HUD).
Open Space (OS) Fund	Open Space funds are derived from a one-half of one-percent of the Jefferson County sales tax. Fifty percent of the proceeds are attributable to each municipality for acquisition, construction, development, and maintenance of capital improvements relating to open space and/or recreation.
Operating Expenses	Operating expenses include: supplies and materials which, by their nature, are consumable, and have a useful lifetime of less than one year, or which, after usage, undergo an impairment of, or material change in, physical condition.
Peace Officer Standards and Training (POST)	Peace Officer Standards and Training is a State of Colorado department responsible for establishing standards for police officer certification and training.



Pension Fund	A fund type sub-classification under trusts and agency funds used primarily to account for the activities of a government's employer-employee retirement system(s).
Performance Review and Development	This is the annual performance review process. Supervisors rely on the Performance Review and Development System to evaluate their employees' performance every year.
Personnel Services	Personnel services include: all salaries, wages, and benefits, including the City's contribution to retirement plans.
PowerDMS	A document management system that organizes electronic processes for policy and procedure management, standards compliance for accreditation, training, testing and extra-duty employment.
Property & Casualty Self-Insurance Fund	This fund was established for the purpose of paying premiums, claims, judgments, settlements, legal fees, and any other self-insurance related program expenses. The City has chosen to use large self-insured retentions/deductibles for its property and casualty insurance program through the municipal insurance pool.
Proprietary Funds	Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.
Public, Education and Government (PEG) Access Fees	KLTV 8 is funded entirely through Public, Education and Government access fees, collected by the cable television company from cable subscribers. These fees are authorized through the federal Cable Act for the distinct purpose of funding Public Education and Government access television and are required through our local franchise agreements with these companies. In Lakewood, cable subscribers pay 50 cents per month for this purpose. The federal government has determined that PEG fees are user fees, not taxes.
Public Improvement Fee (PIF)	A Public Improvement Fee is a private fee imposed by a developer that is collected for the benefit of the developer and is used to finance the public improvements surrounding the given development. Public improvements include, but are not limited to, public parking facilities, public roads, regional storm management system, road safety improvements, sanitary sewer system, and a trail system/pedestrian access.
Public Safety Answering Point (PSAP)	The Public Safety Answering Point is the dispatch center that receives the initial call for police and fire service from the community.
Records Management System	Computer system where records are stored, updated, and accessed.



Recreational Inclusive Services for Everyone (RISE) Above!	RISE Above! (Formerly Special Populations Programs) are programs and services for those in Lakewood with disabilities. Programs and services include recreational opportunities, Special Olympics training and events, Camp Paha (a summer day camp for those with disabilities), independent living classes, a winter ski program and much more.
Regional Transportation District (RTD)	The Colorado General Assembly created the Regional Transportation District in 1969 to develop, maintain, and operate a public transportation system for the six county areas whose center is Denver, Colorado.
Retiree’s Health Program Fund	The Retiree’s Health Program Fund was established to account for all of the necessary activities of two benefit plans -- the Benefit Trust Plan, a defined contribution retirement plan that distributes a lump sum amount to eligible employees upon retirement and the Pre-Funded Health Care Plan which distributes a monthly payment to eligible employees upon retirement to supplement insurance premiums.
Rooney Valley Intergovernmental Agreement	The Rooney Valley Intergovernmental Agreement was created in May 2000. The agreement, between the City of Lakewood and the Town of Morrison, provides for joint planning efforts, as well as revenue and cost sharing in the Rooney Valley development area.
Sales Tax	The City of Lakewood imposes a 3.0% sales tax on the sale of tangible personal property sold at retail or for specific taxable services.
School Resource Officer (SRO)	The School Resource Officer program promotes a police-school partnership at the middle and high school levels.
Scientific and Cultural Facilities District (SCFD)	A sales tax of 0.1% applies to all sales in the district. Revenues are grant allocated to various scientific and cultural programs throughout the district.
Service Area	A broad category of services delivered by the City which may cross departmental and/or program lines, and which help identify the areas towards which resources are applied.
Services & Supplies	The expenditure category for services rendered to the City by a vendor.
Sewer Enterprise Fund	The Lakewood Board of Water and Sewer established the Sewer Enterprise Fund was established as required by Chapter 13.04, Section 080 of the City of Lakewood Municipal Code, 1974 supplement, to account for sewer services provided to Lakewood residents on a user charge basis.
Special Enforcement Team (SET)	The Special Enforcement Team is dedicated to gang-related crime suppression, fugitive apprehension and other “quality of life” crime suppression activities.



Special Revenue Funds	Special Revenue Funds are established for the purpose of accounting for monies received by the City of Lakewood that are restricted in nature and can only be utilized for specific purposes.
Special Weapons and Tactics (SWAT) Team	The Special Weapons and Tactics Team is a highly trained and specially equipped unit of the Police Department that responds to serious community safety and security issues such as hostage/barricaded gunman incidents; conducts high-risk warrant service; and performs other special operations.
Station Area Plan	A plan for each of the six light rail stations in Lakewood identifying appropriate land uses and development densities within approximately 1/2 mile of the stations.
Statute	A written law enacted by the Colorado Legislature.
Stormwater Enterprise Fund	The Stormwater Enterprise Fund was created by City Council adopting Ordinance O-98-28 to account for user fees collected from property owners to maintain existing storm water facilities, meet federal requirements for storm water quality, and to build new drainage facilities. All activities necessary to provide such services are accounted for in this fund.
Strategic Goals	Outcomes or vision statements established by the Mayor and City Council at its annual planning sessions, which guide the goals, activities, expectations, results/benefits, organizational structure, and appropriation of resources in the budget. Under the Council-Manager structure, it is the responsibility of the City Manager to cause strategic goals to be carried out, through the various executive and administrative authority and powers (including budgetary powers) set out in the Lakewood Charter.
Sustainability	Current needs are met without sacrificing the ability of future generations to meet their own needs by balancing long-term environmental, financial, and economic concerns.
TABOR Fund	The TABOR Fund was established to maintain a separate accounting for TABOR Funds received as a result of the November 2018 election that allowed the City to retain TABOR funds and expend them in accordance with Ordinance 2018-20.
Tax Increment Financing (TIF)	Tax increment financing may be used in accordance with Colorado Urban Renewal law. In such cases, tax bases can be frozen for a period of time whereby incremental taxes in excess of the frozen base are typically used to provide redevelopment.
Taxes	Compulsory charges levied by a government, under its statutory or charter authority, for the purpose of financing services performed for the common benefit.



Taxpayers' Bill of Rights (TABOR)	Colorado voters passed the Taxpayers' Bill of Rights (Article X, Section 20 of the Colorado Constitution) in November 1992. The amendment restricts the City's total revenue growth to prior year revenue plus the Denver-Boulder Consumer Price Index, and a growth measure, which only includes net new construction, net changes in taxable/non-taxable properties, and annexed property. The amendment also requires each government to establish an emergency reserve of 3.0% of all non-exempt funds.
Transport Across Colorado (TAC)	Cooperative effort from state, county, and local law enforcement agencies to transport prisoners to destinations without charge.
Trust Funds	Funds used to account for assets held by a government in a trustee capacity for individual, private organizations, other governments, and/or other funds.
U.S. General Services Administration (GSA)	The U.S. General Services Administration is an agency of the federal government responsible for securing the buildings, products, services, technology, and other workplace essentials federal agencies need.
Urban Drainage and Flood Control District (UDFCD)	The Urban Drainage and Flood Control District was established by the Colorado legislature in 1969, for the purpose of assisting local governments in the Denver metropolitan area with multi-jurisdictional drainage and flood control problems.
Use Tax	A tax levied as a complement to the City sales tax at 3 percent (3%) and is imposed upon taxable purchases where a sales tax was not legally imposed.
Voice over Internet Protocol (VoIP)	Voice over Internet Protocol is a technology that allows voice conversations using a broadband Internet connection instead of a regular (or analog) phone line.
Water Enterprise Fund	The Lakewood Board of Water and Sewer established the Water Enterprise Fund was established as required by Chapter 13.04, Section 080 of the City of Lakewood Municipal Code, 1974 supplement, to account for water services provided to Lakewood residents on a user charge basis.
Water Rights and Acquisition Fund	The Water Rights and Acquisition Fund was established to account for revenues restricted specifically to the acquisition of water rights.
West Metro Drug Task Force (WMDTF)	The West Metro Drug Task Force is a multi-agency association of law enforcement investigators that focuses on reducing the availability of illegal substances by targeting individuals and groups involved in the importation, manufacturing and distribution of those substances.



**Wide Area Network
(WAN)**

A Wide Area Network is a geographically dispersed telecommunications network. The term distinguishes a broader telecommunication structure from a Local Area Network. A wide area network may be privately owned or rented, but the term usually connotes the inclusion of public (shared user) networks.

**Workers' Compensation
Self-Insurance Fund**

This fund was established by Ordinance O-86-91 for purposes, which include the payment of claims, administrative expenses, employee compensation, funding a loss control program, and an incentive awards program.

**Youth Educational Tours
(YET)**

Jail tours for at-risk youth.