



2025 Budget

Preliminary Session #1 – Pres 24-251

08/05/2024



Agenda

City Manager Philosophy

General Fund Balance

Revenues

Expenditures

Draft Source & Use Data

Budget Requests

Police Staffing Information

Capital Investment Program – Current Projects List

Budget Calendar & Next Steps

City Manager Philosophy

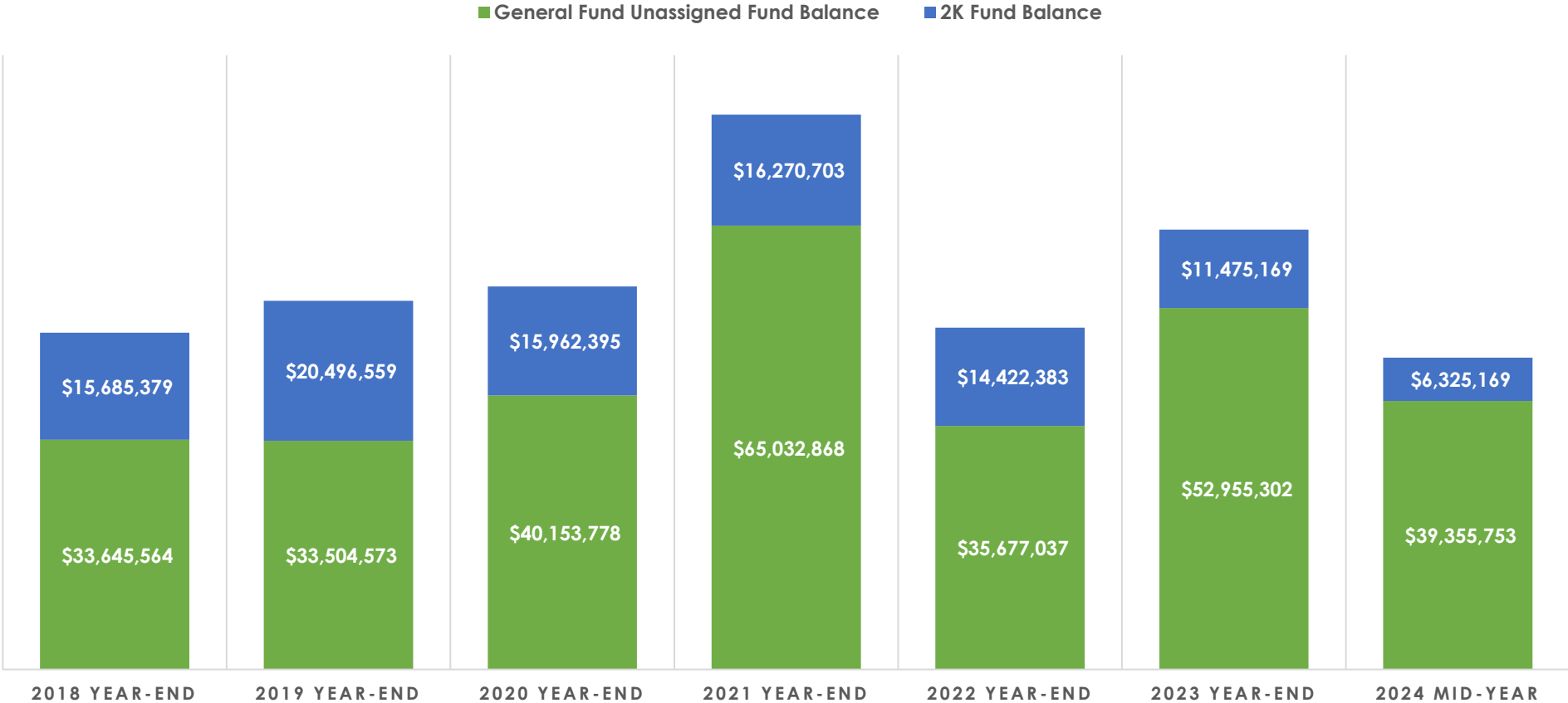
- 1. Realistic Demand for Accountable Results** – Know the cost of doing business to tackle community priorities and needs, and allocate resources to produce measurable and accountable results
- 2. Fiscal Discipline and Do the Important Things Well** – Delivering specific targets within available means and align that with services that offer the highest value
- 3. Pragmatic and Functional Process** – blending political dynamics and competing visions to reach compromise solutions that serve the community
- 4. Question Past Patterns of Spending** – Seriously question the spending decisions made in the past and encourage more creative conversations about services

General Fund Balance Status

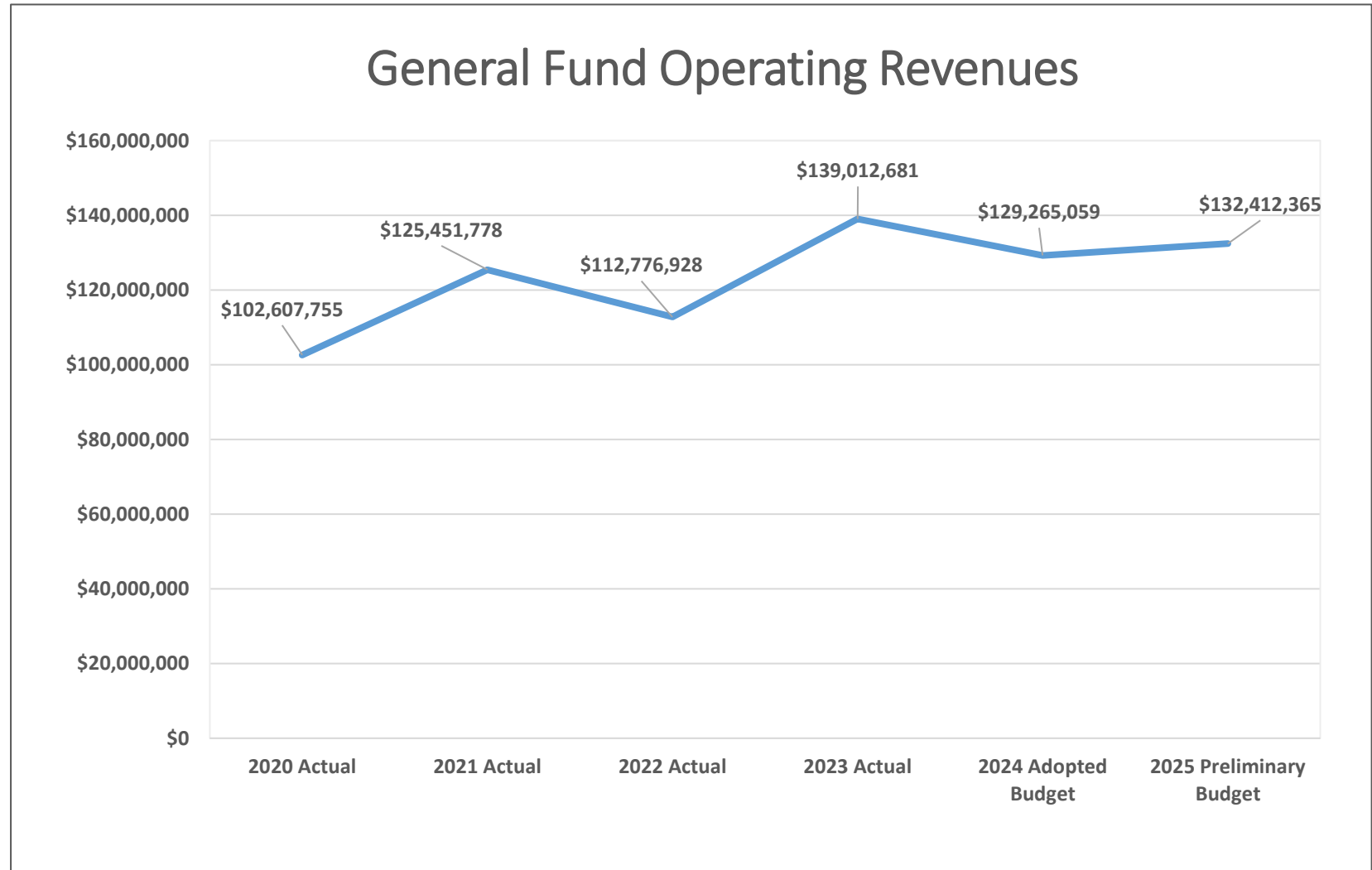
2023 Ending General Fund Balance (Unaudited)	\$ 103,782,887
Inventory, Prepaid Items, Long-term Receivables	(251,433)
TABOR 3% Emergency Reserve	(4,135,260)
2K Capital Outlay and Operations	(11,475,169)
Operating Reserves	(10,831,570)
Safeguard Reserves	(17,740,192)
Defined Contribution Plan	(4,928,235)
Parks, Recreation & Golf Equipment Reserve	(1,330,095)
Employee Assisted Housing Program Reserve	(135,631)
Remaining Unassigned General Fund Balance (at 12/31/23)	\$ 52,955,302
Amount Budgeted to Balance 2024 Budget	(4,076,884)
Ordinance 2592 - Police Records Management System	(694,000)
Ordinance 2611 - 2024 Mid-Year Appropriations	(8,828,665)
Remaining Unassigned Fund Balance	\$ 39,355,753
2023 2K Fund Balance (Unaudited)	\$ 11,475,169
2024 Budgeted Transfer to CIP	(5,150,000)
Remaining Restricted Fund Balance	\$ 6,325,169

General Fund Balance 5-Year Comparison

2018-2023 YEAR END AND 2024 MID-YEAR



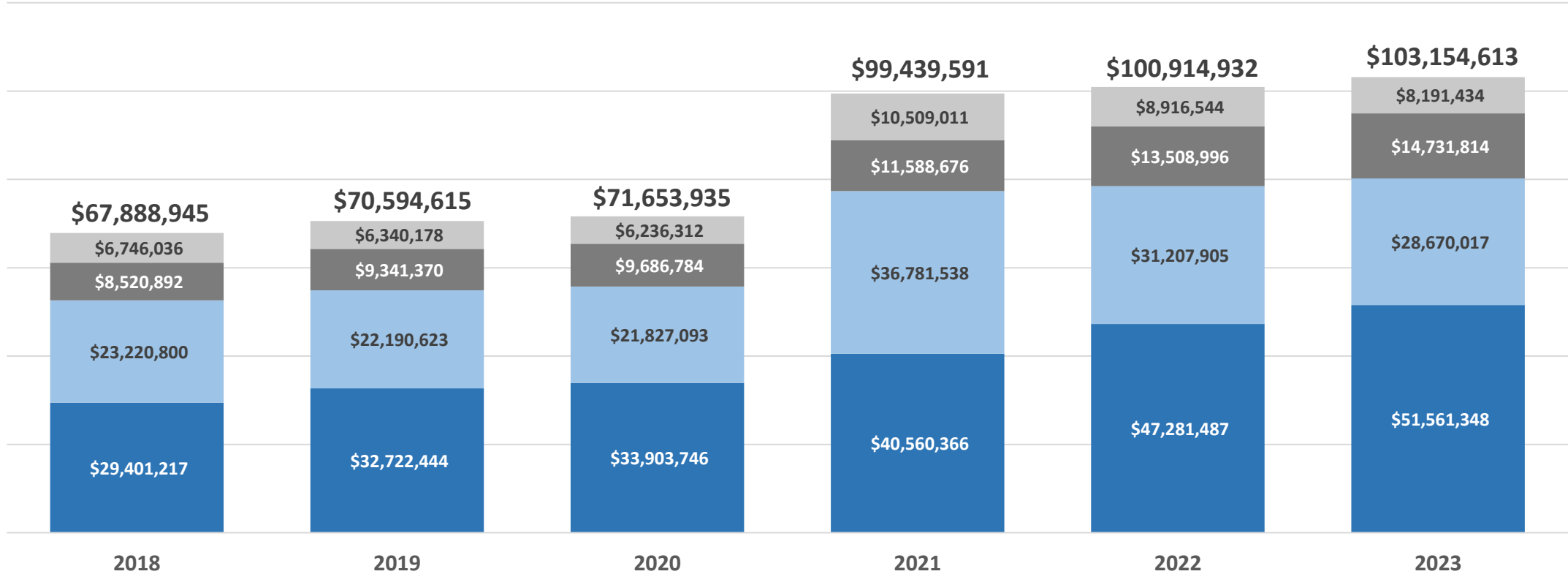
Revenues



Revenues

2018 - 2023 Actuals

■ Sales Taxes (3.5%) ■ Use Taxes (3.5%) ■ Sales Taxes - 2K (1.0%) ■ Use Taxes - 2K (1.0%)



Revenues

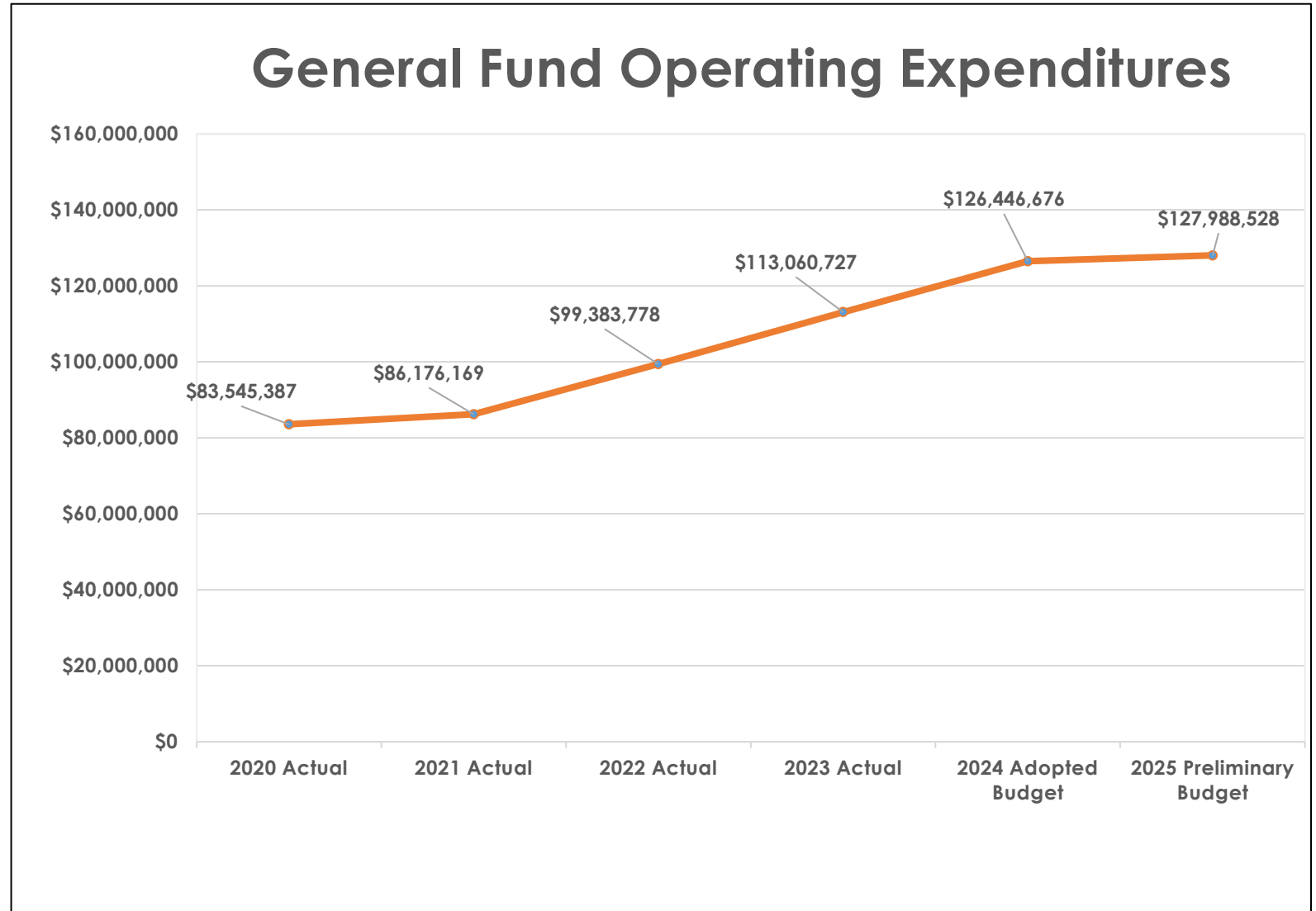
Sales & Use Tax Year Over Year Comparison

Year	Total	% Change
2019	\$ 70,594,615	3.99%
2020	\$ 71,653,935	1.50%
2021	\$ 99,439,591	38.78%
2022	\$ 100,914,932	1.48%
2023	\$ 103,154,613	2.22%

Sales & Use Tax Year-to-Date Month Over Month Comparison

Month	2023	2024	Difference
January	\$ 302,886	\$ 424,793	\$ 121,907
February	8,261,488	7,880,941	(380,548)
March	6,741,159	7,538,484	797,325
April	9,985,749	9,177,971	(807,779)
May	7,533,807	8,734,173	1,200,366
June	8,017,193	8,257,916	240,723
TOTAL	\$ 40,842,284	\$ 42,014,277	\$ 1,171,994
% Increase			2.87%

Expenditures



Base Budgets

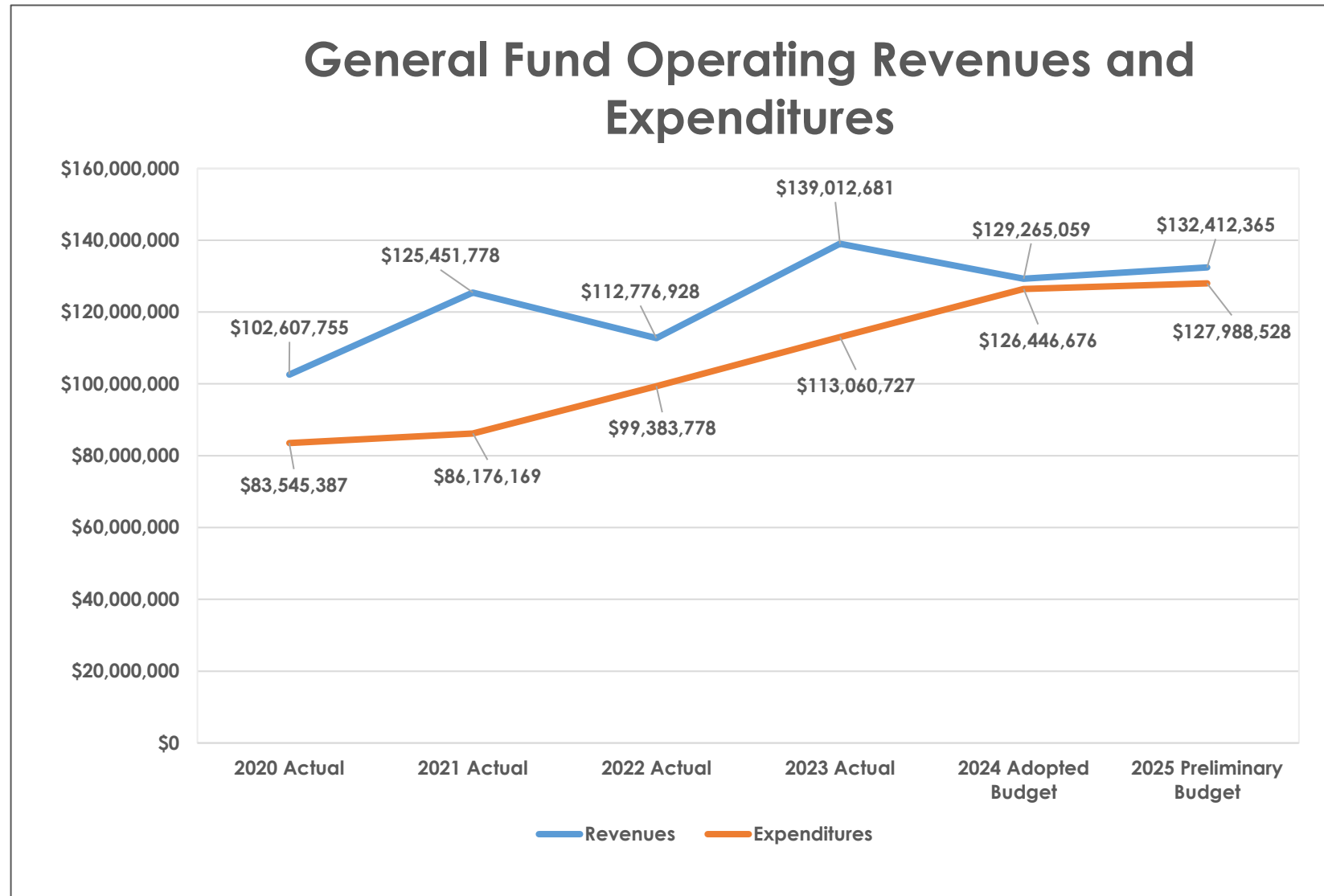
General Fund	2024 Adopted	2025 Base	Variance
City Manager	\$ 8,477,806	\$ 9,859,152	\$ 1,381,346
Community Development	9,255,826	8,471,113	(784,713)
Finance	9,879,235	10,215,914	336,679
Human Resources	2,597,371	2,847,996	250,625
Legal	1,682,523	2,169,213	486,690
Legislative	875,690	798,597	(77,093)
Parks, Recreation, & Golf	18,534,088	19,886,908	1,352,820
Public Safety	32,888,469	35,222,588	2,334,119
Public Works	22,839,827	23,475,310	635,483
Grand Total General Fund	\$ 107,030,835	\$ 112,946,791	\$ 5,915,956

Internal Services Fund	2024 Adopted	2025 Base	Variance
Information Technology	\$ 11,191,818	\$ 10,566,258	\$ (625,560)
Fleet	7,351,272	7,380,868	29,596
Facilities	4,160,602	4,293,571	132,969
Grand Total Internal Services Fund	\$ 22,703,692	\$ 22,240,697	\$ (462,995)

Base Budget Variances

General Fund Departments	Variance Descriptions	Expenditure Change
City Manager	Increase in Salaries (primarily Salaries Regular and Overtime), Benefits, Contract Services, Allocations, Career Development, and Operating Supplies. Community Well-Being Division moving from CD to CMO (\$840,974 total budget with around \$275K being covered by ARPA)	\$ 1,381,346
Community Development	Increases in Salaries and Benefits and allocations. Decrease primarily due to the Community Well-being Division moving to CMO. Other decreases in Outside Services, Credit Card Fee expenses, and Office Supplies.	(784,713)
Finance	Increase in Salaries and Benefits, Mileage Reimbursement, and Facility and Computer Allocations. Decrease in Vehicle Reimbursements and Outside Services.	336,679
Human Resources	Increase in Salaries and Benefits, allocations, and Outside Recruiting and Advertising.	250,625
Legal	Increase in Salaries and Benefits, Part-time staff and Computer Allocation.	486,690
Legislative	Increase in Salaries and Benefits. Decrease for Computer Allocation.	(77,093)
Parks, Rec, & Golf	Increase in Salaries (primarily Lifeguards, Headguards, and PT), Benefits, Allocations, Outside Services, Operating Supplies, and Operating Equipment.	1,352,820
Public Safety	Increase in Salaries (primarily Labor/Seasonal, Special Duty Assignment, and Overtime), Benefits, Allocations, and Operating Supplies.	2,334,119
Public Works	Increase for Salaries, benefits, uniforms and safety equipment. Decrease in Outside Services and MyC3 program.	635,483
Total - General Fund Departments		\$ 5,915,956
Internal Service Fund Departments	Variance Descriptions	Expenditure Change
Information Technology	Increase in Operating Supplies, Operating Equipment, and Hardware and Software Replacement and Maintenance. Decrease of \$1.8M transfer out for 2024 IT related projects using IT Retained Earnings.	\$ (625,560)
Fleet	Increase in Overtime Expenses, Operating Supplies, and Capital Outlay Vehicles	29,596
Facilities	Increase in Overtime Expenses, Services and Charges, and Depreciation Expenses	132,969
Total - Internal Service Fund Departments		\$ (462,995)

Revenues and Expenditures



Source & Use – Total General Fund

Financial Sources		2025 Budget
General Fund	\$	132,412,365
Transfers From		
2k Allocation		1,583,940
Total	\$	133,996,305
Financial Uses		2025 Budget
Primary Government		
Administration	\$	12,826,962
Human Resources		2,847,996
Finance		10,215,914
Community Development		8,471,113
Public Safety		35,222,588
Public Works		23,475,310
Parks and Recreation		19,886,908
Debt Service (2017B)		1,839,676
2K Allocations Administrative (15%)		1,396,071
2K Allocations Long Term (20%)		187,869
Transfers To		
Elected Officials Retirement Fund		41,760
Debt Service Fund - 2015		2,938,211
Debt Service Fund - 2016 2K		1,461,080
Debt Service Fund - 2022 A/B/C		8,573,141
CIP - Indirect Allocation Long -Term Capital		187,869
Total	\$	129,572,468
Impact to Fund Balance	\$	4,423,837

Source & Use – 2K Portion

Financial Sources		2025 Budget
2k Taxes	\$	23,318,846
Bison Ridge		1,519,139
Paradice Island		167,000
Total	\$	25,004,985
Financial Uses		2025 Budget
2K Direct		
New Rec Center Operations	\$	1,804,305
New Rec Center Program Operations		453,054
Recreation Administration Operations		692,790
Rec Salary %		5,072,058
Paradice Pool		1,072,885
Existing Rec		212,046
2K Indirect (15%)		1,396,071
2K Parks		730,851
2K Roads (Street, Maint,Cleaning and Snow)		208,492
2K Indirect (20%)		187,869
Transfers To		
Debt		
Debt Service Fund- 2016 2K		1,461,080
Debt Service Fund- 2022 A/B/C		8,573,141
Total	\$	21,864,642
Impact to Fund Balance	\$	3,140,343

Source & Use – GF (Non-2K) Portion

Financial Sources		2025 Budget
General Fund	\$	107,407,380
Transfers From		
2k Indirect		1,583,940
Total	\$	108,991,320
Financial Uses		2025 Budget
Primary Government		
Operating Expenses	\$	104,539,986
Transfers To		
Elected Officials Retirement Fund		41,760
Debt Service Fund-2015		2,938,211
CIP - Indirect Allocation Long-Term Capital		187,869
Total	\$	107,707,826
Impact to Fund Balance	\$	1,283,494

Budget Requests by Department

Request Title	Request Priority	2025 Cost	Yes/No
Community Development			
Principal Housing Planner	1	\$ 158,581	No
Business License Administrator	2	104,320	No
Business License Inspector III	3	93,825	No
Office Renovation	4	230,000	No
CD - Community Development Total		\$ 586,726	

Request Title	Request Priority	2025 Cost	Yes/No
Finance			
Future State ERP System Consultant	1	\$ 117,500	Yes
Long Range Financial Plan Consultant	2	200,000	Yes
FD - Finance - Total		\$ 317,500	

Budget Requests by Department

Request Title	Request Priority	2025 Cost	Yes/No
Human Resources			
Performance Management Software	1	\$ 110,000	Yes
COLA	2	844,132	Yes
VHE Administrative Technician	3	29,549	No
DEI Training	4	15,000	No
Risk Management Employee Platform	5	90,000	Yes
HR - Human Resources Total		\$ 1,088,681	

Request Title	Request Priority	2025 Cost	Yes/No
Information Technology			
Senior Desktop Engineer	1	\$ 110,608	Yes
Sr. IT Engineer- PS	2	141,700	Yes
Wireless Refresh	3	375,000	Yes
System Analyst - Office 365	4	128,251	No
AV Refresh	5	1,200,000	Yes
Project Management Software	6	18,000	No
IT - Information Technology Total		\$ 1,973,559	

Budget Requests by Department

Request Title	Request Priority	2025 Cost	Yes/No
City Manager's Office			
Senior Assistant City Clerk - CC	1	\$ 110,576	Yes
Office Reorg and Corresponding Salary Adjustments - CC	2	10,429	Yes
CORA Management Program - CC	3	22,000	Yes
Off-site Storage for Permanent Physical Records - CC	4	5,000	No
Records Coordinator - CC	5	84,054	No
Records Scanning Project - CC	6	100,000	Yes
Special Events Specialist- CR	1	100,323	Yes
Director of Public & Cultural Affairs - CR	2	167,693	No
Communications Specialist II - CR	3	109,835	No
Homeless Navigator - CWB	1	130,388	No
Enhance CWB Budget - CWB	2	35,000	Yes
Contract Shelter Provider - CWB	3	40,000	Yes

Budget Requests by Department

Request Title	Request Priority	2025 Cost	Yes/No
City Manager's Office Cont'd			
Contract Services - ED	1	60,000	Yes
Promotional Activities & Materials - ED	2	205,000	Yes
Technology Services - ED	3	15,000	No
Business Retention & Expansion - ED	4	120,000	No
Economic Development Incentives - ED	5	50,000	No
Business Recruitment - ED	6	20,000	No
Training - ED	7	20,000	No
In-person Spanish Interpreters - MC	1	22,000	Yes
Probation Services - MC	2	2,500	No
CM - City Manager Total		\$ 1,429,798	

Budget Requests by Department

Request Title	Request Priority	2025 Cost	Yes/No
Parks Recreation & Golf			
Recreation Marketing Position - Communications Specialist II	1	\$ 108,750	No
Senior Park Rangers (2 positions sharing vehicle)	2	157,737	Yes
Location Intelligence & Foot Traffic Data Software	3	33,000	Yes
Recreation Coordinator - Fitness/Wellness	4	90,517	No
Recreation Coordinator - Rentals	5	89,682	No
PRG - Parks, Recreation and Golf Total		\$ 479,686	

Request Title	Request Priority	2025 Cost	Yes/No
Public Works			
Building Engineer	1	\$ 148,587	Yes
Facilities Maintenance Technician	2	72,426	Yes
Fleet Parts Specialist	3	78,343	No
PW - Public Works Total		\$ 299,356	

Budget Requests by Department

Request Title	Request Priority	2025 Cost	Yes/No
Public Safety			
Drone as First Responder (DFR) Program	1	\$ 260,000	Yes
RTCC Tech/Drone Pilot/Non-sworn Telephone Report Taker	2	607,090	Yes
8 - Sworn Officer Positions	3	1,345,164	No
K-9 Program	4	504,674	Yes
Co-responder Program	5	379,832	No
Emergency Management Specialist	6	124,175	Yes
Incident Command System	7	100,000	No
Pole Cameras	8	75,000	Yes
Traffic Unit Expansion - Motorcycle	9	49,512	No
Peer Support Increase	10	35,000	Yes
PS - Public Safety Total		\$ 3,480,447	

Impacts of Budget Requests & CIP to Fund Balance

2025 Initial General Fund Surplus	\$	1,283,494
2025 Budget Requests (Preliminary Yes)		(3,983,680)
Preliminary CIP General Fund Transfer		(1,500,000)
Impact to General Fund Balance	\$	(4,200,186)

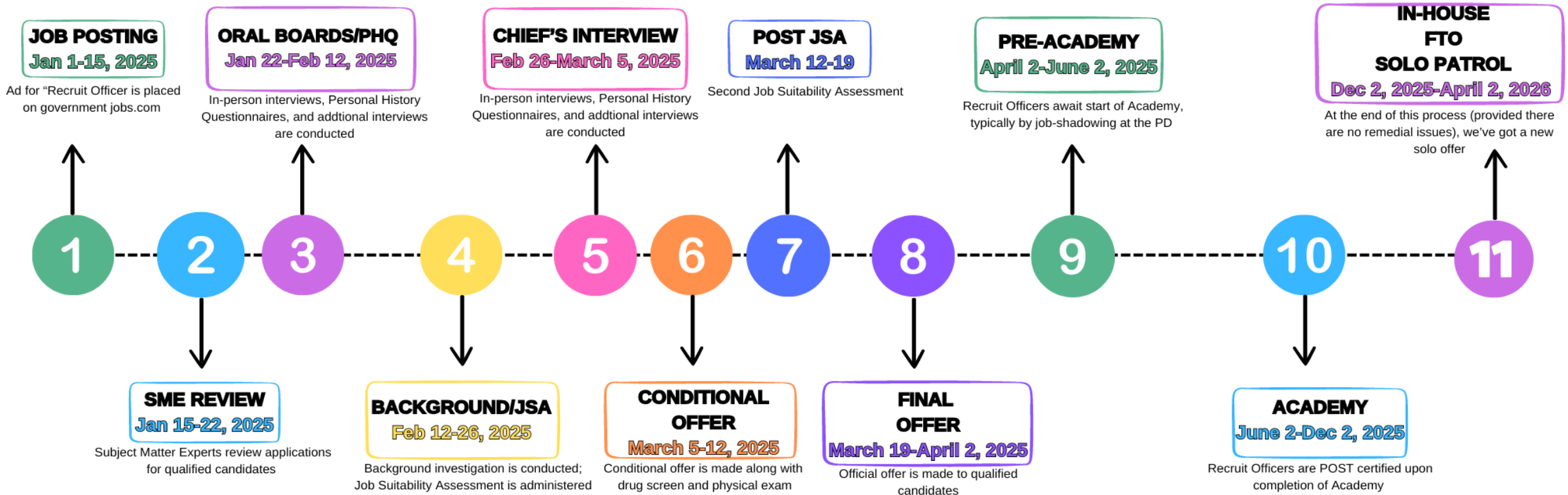
2025 Initial 2K Surplus	\$	3,140,343
Preliminary CIP 2K Transfer		(750,000)
Impact to 2K Fund Balance	\$	2,390,343

Police Staffing Information

- CMO in concert with PD regarding staffing needs, and HR continues to identify dynamic and flexible hiring strategies to support growth of PD while not encumbering budget dollars that can be applied elsewhere
- We are working assertively to recruit and retain staff, including recruiting bonuses for internal staff. Very competitive FOP contract.
- We are in the most challenging recruiting environment modern policing history.
- The hiring and training process takes 15-17 months from posting to working a first shift as an officer.
- We have 178 funded positions, 126 filled sworn positions, 6 recruits and 5 cadets in the POST academy.
- We have access to 15 “over-hire” officer positions as needed.
- We are addressing 3 of the 8 requested Officer positions by reclassing Court Marshall positions that have remained vacant 3 years
- This staffing assessment is a snapshot-in-time, as staffing changes regularly.

Police Staffing Information

TIMELINE: FROM POSTING TO PATROL

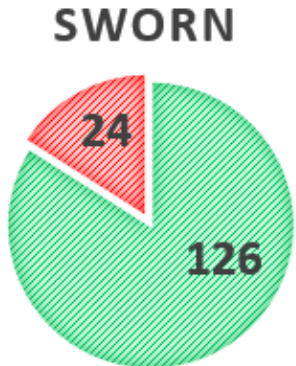


TOTAL TIME INVESTED: 15 MONTHS

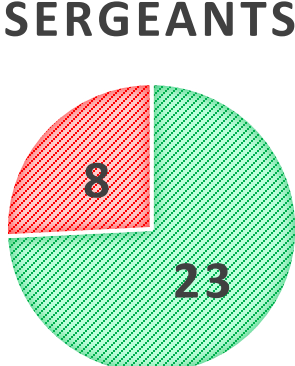
Police Staffing Information

Ratios of Filled to Vacant Positions

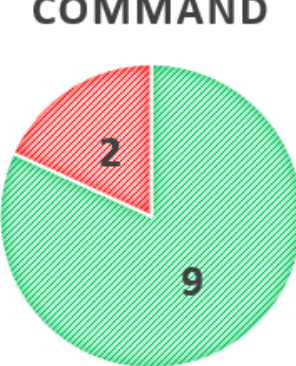
SWORN
Includes Patrol,
Traffic, SRO's



■ TOTAL POSITIONS ■ VACANT

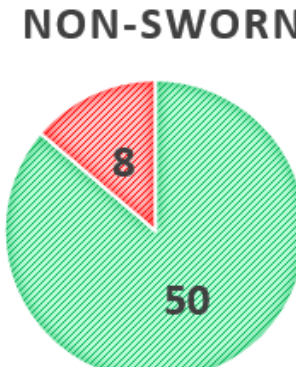


■ TOTAL POSITIONS ■ VACANT

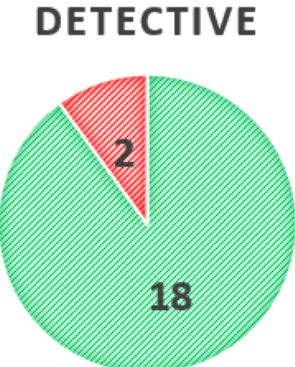


■ TOTAL POSITIONS ■ VACANT

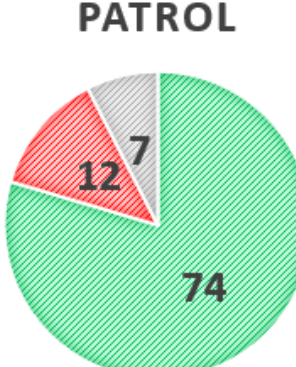
NON-SWORN
Includes
Admins, CSI's,
CSO's Records,
Property
& Evidence,
Invest. Techs,
etc.,



■ TOTAL POSITIONS ■ VACANT



■ TOTAL POSITIONS ■ VACANT



■ TOTAL POSITIONS ■ VACANT ■ LIGHT DUTY

Capital Investment Program

Current State

- 112 CIP projects, excluding 2025 funded projects.
 - 71 active projects, including many projects that will close out in 2024.
 - 30 on deck projects.
 - 4 horizon projects.
 - 7 completed projects (in process of being closed out).
- Active projects in the Core City include 67th and I-76 Underpass, 56th Avenue, 88th Avenue, and the 120th/US85 Interchange.
 - Concrete flatwork and ARPA infrastructure projects will fund sidewalk improvements.
- Active projects in the Northern Range include 96th Avenue, 120th Avenue, Open Space Restoration, and Second Creek Park.
- Active projects that are designed to benefit the entire City include Adams Tower renovations, the Police Substation, Public Art projects, and the Transportation Master Plan.

Capital Investment Program Staff Recommendations

- Focus on completing “active” projects prior to “on deck” and “horizon” projects as our proposed strategy for success.
- Incorporate the 1st Year of the Draft 5-Year CIP in the proposed budget.
- Promote a reasonable and balanced approach to meeting capital needs within all areas of the City, with special emphasis on key areas such as Core City sidewalk infrastructure.
- Complete and roll out the CIP reporting Dashboard by the end of the 3rd quarter of 2024 and provide regular reporting updates thereafter.

Note: All attachments from previous Capital Investment Program (CIP) Updates & Draft 2025-2029 CIP Study Session (7/22/24) are once included in the 8/5/24 City Council meeting packet for reference.

Items Subject to Change

- Incorporate additions/changes per council direction
- Include revised revenue estimates if applicable
- Refresh position budgeting data (final personnel budget calculations)
- Revise benefits and insurance data based upon feedback from HR
- Revise Internal Service Fund allocations (final refresh based on incorporation of approved budget requests)
- Revise 2K O&M model (impacted by position budgeting refresh)

Budget Calendar Next Steps

Date	Activity
08/12/24	Preliminary Budget Session
08/19/24	Preliminary Budget Session
09/09/24	Council Budget Retreat
10/21/24	Open Public Hearing on Budget
11/04/24	Final Budget Hearing/Adoption



Discussion & Questions

