



City of Cherry Hills Village 2026 Adopted Budget

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**2023-2024 HISTORICAL, 2025 ESTIMATES, 2026 PROPOSED
GENERAL FUND REVENUES AND EXPENDITURES**

12/3/25

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 PROPOSED
REVENUE					
Current Property Taxes @ 7.30 Mills	\$ 2,776,587	\$ 3,711,055	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000
Specific Ownership Tax	375,813	441,328	-	-	-
Electric Utility Franchise Fees	558,198	519,259	510,000	510,000	510,000
Cable Television Fees	157,346	150,741	154,000	154,000	154,000
Current Tax Interest	10,509	7,305	1,000	1,000	1,000
Sales Tax	2,906,883	3,836,387	3,843,750	4,501,656	4,500,000
Use/Tax Motor Vehicles	1,701,308	1,392,780	1,445,000	1,300,500	1,228,250
Major Taxes and Franchise Fees	\$ 8,318,789	\$ 10,058,855	\$ 9,653,750	\$ 10,167,156	\$ 10,093,250
Building Permits	1,447,704	1,687,724	1,450,000	1,450,000	1,450,000
Plan Review Fees	160,045	180,189	135,000	135,000	135,000
All other Lic and Permit Fees	385,273	260,791	242,000	242,000	242,000
Major Lic and Permit Fees	\$ 1,993,022	\$ 2,128,704	\$ 1,827,000	\$ 1,827,000	\$ 1,827,000
Highway Users Tax	227,371	261,842	-	-	-
County Road & Bridge Levy	87,266	93,666	-	-	-
Municipal Court Fines	142,733	164,613	180,000	180,000	180,000
Investment Interest	1,037,761	1,445,626	1,400,000	1,400,000	1,200,000
Other Revenues	1,217,809	853,155	786,594	491,920	521,980
TOTAL REVENUES	\$ 12,639,478	\$ 15,006,461	\$ 13,847,344	\$ 14,066,076	\$ 13,822,230
EXPENDITURES					
Administration	\$ 1,344,333	\$ 1,613,976	\$ 1,687,790	\$ 1,599,230	\$ 1,914,727
Judicial	110,625	133,060	144,940	141,630	157,029
Information Technology	211,118	236,544	278,750	278,780	269,900
Community Development	556,292	596,602	609,340	607,340	599,428
Crier	33,392	35,216	42,880	41,780	45,270
Public Safety	4,105,257	4,975,273	5,441,810	5,441,603	6,082,772
Public Works	1,118,750	1,314,413	1,496,660	1,368,360	1,559,862
TOTAL OPERATING EXPENDITURES	\$ 7,478,176	\$ 8,905,084	\$ 9,702,170	\$ 9,478,723	\$ 10,628,987
COP Payment	342,380	333,895	332,882	332,882	380,010
IT Subscriptions	-	-	-	-	-
Transfer to the Parks Fund (donations)	55,000	-	-	-	-
Transfer to the Capital Fund	-	2,422,500	1,600,000	1,600,000	1,000,000
TOTAL EXPENDITURES	\$ 7,875,556	\$ 11,661,479	\$ 11,635,052	\$ 11,411,605	\$ 12,008,997
NET CHANGE IN FUND BALANCE	4,763,922	3,344,982	2,212,292	2,654,471	1,813,233
Transfer from the ARPA Fund	1,337,490	-	-	-	-
Internal transfer from the Cap Fund	7,396,765	2,851,736	-	-	-
Sale of Real Property (Net)	3,783,301	-	-	-	-
BEGINNING FUND BALANCE*	\$ 12,109,211	\$ 29,390,689	\$ 35,587,407	\$ 35,587,407	\$ 37,799,699
TOTAL ENDING FUND BALANCE	\$ 29,390,689	\$ 35,587,407	\$ 37,799,699	\$ 38,241,878	\$ 39,612,932
Reserved Fund Balance (Revenues)	* 4,486,910	7,503,231	6,923,670	7,033,040	6,911,115
Capital Fund Reserves	* -	2,021,380	2,306,700	2,306,700	3,351,403
TABOR + COP's Reserves	** 1,168,617	615,265	567,741	576,709	566,711
Unreserved Fund Balance	23,735,162	26,062,796	28,569,329	28,902,138	29,350,414
TOTAL ENDING FUND BAL	\$ 29,390,689	\$ 35,587,407	\$ 37,799,699	\$ 38,241,878	\$ 39,612,932

In 2025, Funding noted above was allocated to Capital Improvement fund going forward

*Reserved FB Policy changed in Nov 2023; 50% revenues and next year's Capital Fund CIP estimate.

Account Title	2023 Prior year <u>Actual</u>	2024 Prior year <u>Actual</u>	2025 Current year <u>Budget</u>	2025 <u>YE Estimate</u>	2026 Requested <u>Budget</u>	2026 YOY <u>Budget Chge</u>	<u>Notes</u>
GENERAL FUND REVENUES							
TAX REVENUES							
CURRENT PROPERTY TAXES	\$ 2,776,587	\$ 3,711,055	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000	0%	Property tax appraisals anticipated to remain roughly flat for 2026/ 2027, revenue expected to remain steady
SPECIFIC OWNERSHIP TAXES	375,813	441,238	-	-	-		MOVED TO CAP FUND IN 2025
							2025 reduced 20%; assumes steady revenue
ELECT UTILITY FRANCH FEE	558,198	519,259	510,000	510,000	510,000	0%	for 2026
CABLE TELEVISION FEES	157,346	150,741	154,000	154,000	154,000	0%	Steady receipts; \$38.5k per quarter
CURRENT TAX INTEREST	10,509	7,305	1,000	1,000	1,000	0%	
SALES TAX	2,906,883	3,836,387	3,843,750	4,501,656	4,500,000	17%	2025 revenues up 17% over budget YTD . 2026 estimated at 9% higher over 2024 budgeted (potential for slight downturn in market)
USE TAX/MOTOR VEHICLES	1,701,308	1,392,780	1,445,000	1,300,500	1,228,250	-15%	YTD 2025 is down 20%; Forecast 15% down for 2026. Potential for EV sales down with credits ending.
TAX AND FRANCHISE FEES:	\$ 8,486,644	\$ 10,058,766	\$ 9,653,750	\$ 10,167,156	\$ 10,093,250	5%	
LIQUOR LICENSES	7,902	8,303	6,000	\$ 6,000	\$ 6,000	0%	Budget on track for 2025, Stable for 2026
SECURITY ALARM PERMITS	31,720	500	-	-	-		
LAND USE FEES	11,137	3,070	5,000	5,000	5,000	0%	
BUILDING PERMITS	1,447,704	1,687,724	1,450,000	1,450,000	1,450,000	0%	CH CC permit 2024, Glenmoor CC permit 2025. Hold steady for 2026
SERVICE EXPANSION FEES	201,923	150,793	120,000	120,000	120,000	0%	
ZONING & SUBDIVISION FEES	-	-	1,000	1,000	1,000	0%	
ELEVATOR INSPECTION FEE	6,270	-	2,500	2,500	2,500	0%	
PLAN REVIEW FEE	160,045	180,189	135,000	135,000	135,000	0%	
DOG LICENSES	1,690	1,300	2,000	2,000	2,000	0%	
STREET CUT PERMITS	78,375	80,700	80,000	80,000	80,000	0%	
STORMWATER CONSTRUCTION PERM	5,251	2,044	3,000	3,000	3,000	0%	
ENGINEERING PLAN REVIEW	41,005	14,083	22,500	22,500	22,500	0%	
LICENSE AND PERMITS REVS	1,993,022	2,128,704	1,827,000	\$ 1,827,000	\$ 1,827,000	0%	
INTERGOVERNMENTAL REVENUES							
MOTOR VEH.REGISTRATION	22,093	21,158	-	\$ -	\$ -	0%	MOVED TO CAP FUND IN 2025
CIGARETTE TAX	10,614	10,153	9,000	\$ 9,000	\$ 9,000	0%	
HIGHWAY USERS TAX	227,371	261,842	-	\$ -	\$ -		MOVED TO CAP FUND IN 2025

SENATE BACKFILL	-	110,274	-	\$ -	\$ -	-	
STATE GRANTS	-	-	-	\$ -	\$ -	-	
CNTY RD/BRDGE LEVY	87,266	93,666	-	\$ -	\$ -	-	
INTERGOVERNMENTAL REVS	347,344	497,093	9,000	\$ 9,000	\$ 9,000		MOVED TO CAP FUND IN 2025
							0%
CHARGES FOR SERVICES REVENUES							
EXTRA DUTY SERVICE CHARGES	79,656	106,363	65,000	\$ 65,000	\$ 65,000		0% Anticipated steady coverage for 2026
FALSE ALARM FEES	4,357	11,900	-	\$ -	\$ -		
							Two contracts at personnel and operating
POLICE CONTRACT REVS	233,123	219,917	319,680	\$ 319,680	\$ 319,680		0% costs.
							Estimating flat revenue for 2026 with potential
							for adjustments in 2027 for fee schedule
MUNICIPAL COURT FINES	142,733	164,613	180,000	\$ 180,000	\$ 180,000		0% change
DUI FINES	-	-	-	\$ -	\$ -		
FUEL SURCHARGE	6,420	7,020	8,000	\$ 8,000	\$ 8,000		0%
CHARGES FOR SERVICES REVS	466,289	509,812	572,680	\$ 572,680	\$ 572,680		0%
INTEREST INCOME	1,037,761	1,445,626	1,400,000	\$ 1,400,000	\$ 1,200,000		-14% Fund balance at 3.8% avg yield
INV MKT VALUE CHANGE	175,856	257,857	289,114	\$ -	\$ -		
CRIER CONTRIBUTIONS	6,144	6,941	6,000	\$ 980	\$ 5,500		-8%
CRIER ADVERTISEMENT	6,277	6,785	8,000	\$ 7,460	\$ 8,000		0%
OTHER REVENUES	76,403	33,933	15,000	\$ 15,000	\$ 15,000		0%
DONATIONS TO ART COMMISSION	(115)	1,860	8,000	\$ 8,000	\$ 8,000		0%
POLICE DONATIONS	35,500	50,000	50,000	\$ 50,000	\$ 75,000		50% PD expenditure match revenue
RENTAL FEES RECEIVED	8,353	9,085	8,800	\$ 8,800	\$ 8,800		0% Current property lease for cell tower
MISCELLANEOUS REVS	1,346,179	1,812,087	1,784,914	\$ 1,490,240	\$ 1,320,300		-26%
GENERAL FUND OP REV	\$ 12,639,478	\$ 15,006,461	\$ 13,847,344	\$ 14,066,076	\$ 13,822,230		
Proceeds from IT Subs	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfer from the ARPA Fund	-	-	-	\$ -	\$ -		ARPA fund ended 2024
GENERAL FUND TOTAL REV	\$ 12,639,478	\$ 15,006,461	\$ 13,847,344	\$ 14,066,076	\$ 13,822,230		0%
				-1.7%	-0.2%		
				2026 YOY	2026 Budget change		

<u>Account Title</u>	2023 Prior Year <u>Actual</u>	2024 Prior Year <u>Actual</u>	2025 Current Year <u>Budget</u>	2025 <u>YE Estimate</u>	2026 Requested <u>Budget</u>	2026 YOY <u>Budget Chge</u>	<u>Notes</u>
ADMINISTRATION DEPARTMENT							
PERSONNEL SERVICES	\$ 460,555	\$ 534,706	\$ 541,170	\$ 517,170	\$ 667,967	23%	2025 staff increase is total of 4% total for merit + market, \$12,000 for payroll cycle adjustment, New FTE \$93k
FEE PERSONNEL	\$ 18,150	\$ 2,452	\$ -	\$ -	-		Moved to the Judicial division in 2024
SOCIAL SECURITY TAXES	\$ 33,995	\$ 38,127	\$ 41,400	39,560	51,844	25%	
RETIRE. NONSWORN	\$ 17,738	\$ 19,667	\$ 21,000	18,000	21,174	1%	
RETIREMENT	\$ 3,017	\$ 5,425	\$ 5,500	5,300	5,500	0%	
HEALTH-LIFE-DENTAL INS	\$ 82,782	\$ 48,675	\$ 83,250	75,000	88,661	7%	Preliminary increases: Dental 3%, Vision 0%, Life/AD&D 0.05%, Healthcare 6.5%; budgeted in each dept in 2025.
UNEMPLOY-WORK COMP INS	\$ 59,840	\$ 79,084	\$ 107,250	107,250	101,755	-5%	Pinnacol & Colorado Dept of Labor and Employment \$124,755 total, 19% allocated to Parks. Excludes audit, dividend, and loss ratio 'credits' of \$10k.
OFC-SUPPLIES-POSTAGE	\$ 9,937	\$ 6,854	\$ 10,000	9,000	10,000	0%	Office supplies, postage, notary, printer materials. 19% allocated to the Parks Fund
PRINTING	\$ 964	\$ 239	\$ 1,500	1,500	1,500	0%	Letterhead, envelopes, County recording fees (\$1,500)
SPECIAL MATERIALS	\$ 2,845	\$ 3,802	\$ 3,000	3,000	3,500	17%	Food and drink supplies, 19% allocated to Parks
GAS-HEAT-LIGHT	\$ 18,845	\$ 19,600	\$ 19,400	19,400	21,340	10%	19% allocated to Parks; 81% for GF
COMMUNICATIONS	\$ 15,288	\$ 19,084	\$ 8,500	8,500	8,500	0%	In house VOIP, zoom, fax line, internet, shared with PD, Parks, PW.
SEWER	\$ 1,960	\$ 1,940	\$ 2,000	2,000	2,500	25%	81% to GF: Sanitation District (\$160) and City of Englewood (\$2,310), 19% allocated to Parks
COUNTY TREAS FEES	\$ 18,885	\$ 37,792	\$ 37,100	37,500	37,100	0%	1% of current property tax revenue
COUNTY USE TAX FEES	\$ 89,863	\$ 69,639	\$ 72,300	72,300	72,300	0%	5% of collected use tax/motor vehicle revenue
AUDIT	\$ 7,625	\$ 11,850	\$ 36,350	36,500	36,350	0%	Annual audit services \$32,525, 19% of \$32.5k allocated to Parks (\$6,200)
LEGAL	\$ 201,215	\$ 257,072	\$ 300,000	300,000	330,000	10%	10% anticipated increase - Michow, Guckenberger, & McAskin and other legal counsel (\$407,000 total), 19% allocated to Parks
FINANCIAL CONSULTING	\$ -	\$ -	\$ -	24,000	1,000	0%	Outside financial consulting services if needed

<u>Account Title</u>	<u>2023</u> <u>Prior Year</u> <u>Actual</u>	<u>2024</u> <u>Prior Year</u> <u>Actual</u>	<u>2025</u> <u>Current Year</u> <u>Budget</u>	<u>2025</u> <u>YE Estimate</u>	<u>2026</u> <u>Requested</u> <u>Budget</u>	<u>2026 YOY</u> <u>Budget Chge</u>	<u>Notes</u>
OTHER CONTRACT SERV	\$ 62,646	\$ 47,262	\$ 51,750	27,750	27,750	-46%	Total costs allocated to General and Parks Funds 81% for GF: Xerox (\$5,000), Waste Management (\$8,400), Rocky Mountain Reserve (\$2,500), UMB Bank for COP's (\$1,500), GFOA award fee (\$350), unanticipated contracts (\$10,000)
BANK FEES	\$ -	\$ -	\$ -	-	-		
BUILDING MAINT	\$ 9,362	\$ 5,433	\$ 9,500	9,500	9,500	0%	GF is 81% of these totals: Phone line for security system & monitoring for City Hall (\$2,400), annual sprinkler & fire extinguisher inspection (\$720), misc building maintenance (\$5,000) 19% allocated to Parks. \$660 composting, \$720 miscellaneous items not split with Parks.
INSURANCE-BONDS	\$ 124,891	\$ 166,421	\$ 185,600	157,000	208,986	13%	+12.6% increase for Property/Casualty/Mobile Equipment/Boiler & Machinery, misc claim deductibles (\$20,000), 19% of some costs allocated to Parks
ELECTION EXPENSE	\$ -	\$ 3,722	\$ 10,000	-	10,000	0%	2026 Election expenses
TRAIN.-DUES-TRAVEL	\$ 30,159	\$ 32,019	\$ 58,070	50,000	59,000	2%	City-wide memberships and departmental training/dues/memberships. Parks is allocated 19% of city-wide and specific position allocations.
TESTING-PHYSICALS	\$ 169	\$ -	\$ 1,000	1,000	500	-50%	New hire expenses and Admin employee annual physicals
LEGAL PUBLICATIONS	\$ 3,167	\$ 197	\$ 3,000	3,000	3,000	0%	Legal postings in the Villager newspaper
SPECIAL EVENTS	\$ 3,764	\$ 4,707	\$ 5,000	5,000	5,000	0%	Miscellaneous special events.
MISCELLANEOUS EXPENSES	\$ 62,346	\$ 71,018	\$ 54,150	50,000	110,000	103%	Season and special meetings (\$2,500 - \$2,000 Parks @19%), bank, payment platform, credit card fees (\$42,100 Parks - \$4,100), deliveries (\$500), unanticipated (\$1,500), City of Sheridan privilege tax and license (\$600), payroll trans (\$4,800), IRS compliance (\$550), car allowance (\$2,400), employee recognition (\$1,000). HATT Homeless Colaltion contribution (\$5,000), **Sustainability Effort (MP) (\$50,000)

Account Title	2023 Prior Year Actual	2024 Prior Year Actual	2025 Current Year Budget	2025 YE Estimate	2026 Requested Budget	2026 YOY Budget Chge	Notes
EQUIPMENT	\$ 4,325	\$ 4,659	\$ 20,000	20,000	20,000	0%	ADA Compliance contingency
ADMIN DEPT	\$ 1,344,333	\$ 1,491,446	\$ 1,687,790	1,599,230	1,914,727	13%	
JUDICIAL							
PERSONNEL SERVICES	\$ 70,557	\$ 70,050	\$ 75,250	75,250	80,260	7%	One clerk and PT Bailiff; 4.0% possible merit, \$2,000 payroll cycle adjustment
FEE PERSONNEL	\$ 14,250	\$ 31,800	\$ 37,500	37,500	42,500	13%	One part-time judge, One part-time PA
SOCIAL SECURITY TAXES	\$ 5,307	\$ 5,035	\$ 5,760	5,280	6,140	7%	
HEALTH-LIFE-DENTAL INS	\$ 16,000	\$ 17,678	\$ 19,980	18,000	21,279	7%	Preliminary increases: Dental 3%, Vision 0%, Life/AD&D 0.05%, Healthcare 6.5%; budgeted in each dept in 2025.
OFC SUPPLIES-POSTAGE	\$ 170	\$ 1,959	\$ 300	300	300	0%	
PRINTING	\$ 365	\$ 230	\$ 300	300	300	0%	
JURY-WITNESS FEES	\$ -	\$ 65	\$ 300	300	300	0%	
TRAIN.-DUES-TRAVEL	\$ 1,820	\$ 1,496	\$ 1,850	1,500	1,850	0%	Judge and clerk: membership and conf fees
INTERPRETERS	\$ 2,119	\$ 4,507	\$ 3,200	3,200	3,600	13%	Increased volume in the courtroom
MISCELLANEOUS EXP	\$ 37	\$ 240	\$ 500	-	500	0%	
JUDICIAL DEPT	\$ 110,625	\$ 133,060	\$ 144,940	141,630	157,029	8%	
INFORMATION TECHNOLOGY							
OFC-SUPPLIES-POSTAGE	\$ -	\$ 84	\$ -	-	-		
SOFTWARE LICENSING	\$ 30,384	\$ 22,156	\$ 35,950	35,950	29,590	6%	Increased PD licensing for County Services
MANAGED SERVICES	\$ 120,488	\$ 113,282	\$ 108,100	108,100	101,800	6%	slight contract increase, plus \$14,500 for security ops center
EQUIPMENT MAINT	\$ -	\$ 46	\$ -	-	28,350	0%	Server exsi host (caselle, DC, CHVPD video)
SUBSCRIPTIONS	\$ 42,796	\$ 73,970	\$ 114,450	114,450	77,760	0%	debt book; CommonLook software; Additional Adobe license additions
EQUIPMENT	\$ 17,450	\$ 27,090	\$ 20,250	20,250	32,400	60%	Annual computer replacement program
INFORMATION TECH	\$ 211,118	\$ 236,544	\$ 278,750	278,750	269,900	14%	(Parks Fund share of IT is \$63,300)
VILLAGE CRIER							
FEE PERSONNEL	\$ 4,647	\$ 4,669	\$ 5,760	5,600	6,240	8%	Graphic artist (\$5,880), stock photo subscription (\$360)
OFFICE SUPP, POSTAGE	\$ 8,632	\$ 9,976	\$ 12,180	12,180	13,950	15%	\$1,163 per issue in 2026
PRINTING	\$ 20,113	\$ 20,570	\$ 24,940	24,000	25,080	1%	\$2,080 per issue in 2026
CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	-	-		
VILLAGE CRIER	\$ 33,392	\$ 35,216	\$ 42,880	41,780	45,270	6%	
TOTAL ADMIN DEPT	\$ 1,699,468	\$ 1,896,264	\$ 2,154,360	\$ 2,061,390	\$ 2,386,925	11%	
OTHER FINANCING USES							

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CAPITALIZED IT SUBS	\$ -	\$ 242,000	\$ 242,000	242,000	13,100		Capitalized cost of IT Subscription Contracts from 2024
COP INTEREST EXPENSE	\$ 191,630	\$ -	\$ 170,882	170,882	188,350		\$379,738 interest total, \$188k GF and \$191K to be paid from Parks in 2026
COP PRINCIPAL PAYMENT	\$ 150,750	\$ -	\$ 162,000	162,000	178,560		Balance of COP payment; split 49%, 51% Parks (181k Parks)
GF INTERFUND TRANSFER OUT	\$ 55,000	\$ 1,200,000	\$ 1,600,000	1,600,000	1,000,000		Transfer to CIP Fund
OTHER FIN USES	\$ 397,380	\$ 1,200,000	\$ 1,932,882	1,932,882	1,366,910		
	\$ 2,096,848	\$ 3,096,264	\$ 4,087,242	\$ 3,994,272	\$ 3,753,835		

TOTAL ENDING FUND BALANCE	\$ 29,390,689	\$ 35,587,407	\$ 37,799,699	\$ 38,241,878	\$ 39,612,932	
Reserved Fund Balance						
(Revenues)	\$ 4,486,910	\$ 7,503,231	\$ 6,923,670	\$ 7,033,040	\$ 6,911,115	
Capital Fund Reserves	\$ -	\$ 1,979,760	\$ 2,021,380	\$ 2,021,380	\$ 3,351,403	
TABOR + COP's Reserves	\$ 1,168,617	\$ 615,265	\$ 567,741	\$ 576,709	\$ 566,711	
Unreserved Fund Balance	\$ 23,735,162	\$ 26,104,416	\$ 28,854,649	\$ 29,187,458	\$ 29,350,414	
TOTAL ENDING FUND BAL	\$ 29,390,689	\$ 35,587,407	\$ 37,799,699	\$ 38,241,878	\$ 39,612,932	

In 2025, Funding noted above was allocated to Capital Improvement fund going forward

*Reserved FB Policy changed in Nov 2023; 50% revenues and next year's Capital Fund CIP estimate.

*TABOR + COP's Reserve are included in Reserved Fund Balance (Revenues)

<u>Account Title</u>	2023 Prior Year <u>Actual</u>	2024 Prior Year <u>Actual</u>	2025 Current Year <u>Budget</u>	2025 <u>YE Estimate</u>	2026 Requested <u>Budget</u>	<u>NARRATIVE</u>
COMMUNITY DEVELOPMENT						
PERSONNEL SERVICES	\$ 180,334	\$ 208,464	\$ 215,930	\$ 215,930	\$ 229,567	2025 staff increase is total of 4% total for merit + market, \$5,000 for payroll cycle adjustment
SOCIAL SECURITY TAXES	\$ 14,040	\$ 15,920	\$ 16,520	16,520	17,870	
RETIREMENT 401-NONSWORN	\$ 7,446	\$ 6,803	\$ 11,000	11,000	11,758	
RETIREMENT	\$ 1,591	\$ 3,373	\$ -	-	-	
HEALTH-LIFE-DENTAL INSURANCE	\$ 24,794	\$ 27,075	\$ 32,190	32,190	34,282	Preliminary increases: Dental 3%, Vision 0%, Life/AD&D 0.05%, Healthcare 6.5%; budgeted in each dept in 2025.
OFFICE SUPPLIES-POSTAGE	\$ 169	\$ 354	\$ 1,500	2,000	1,500	Plotter paper and cartridges, plotter maintenance, and general office supplies
PRINTING-REPRODUCTION	\$ 863	\$ 1,141	\$ 750	750	750	Inspection reports, inspection records, permit cards, business cards, notice of public hearing signs
SPECIAL MATERIALS	\$ -	\$ 141	\$ 500	500	500	Courier services for City Attorney Packets and reviews
CONTRACTED PLAN REVIEW	\$ 153,400	\$ 145,780	\$ 140,000	140,000	140,000	Shums Coda Associates plan review (\$139,450) and creation of handouts (\$550)
LEGAL SERVICES	\$ -	\$ -	\$ -	-		
ENGINEERING SERVICES	\$ 50,518	\$ 42,508	\$ 50,000	50,000	35,000	Traffic and floodplain analysis of permit applications. Review of construction stormwater permits, drainage reports and subdivision plats.
CIVIL ENGINEERING SERVICES	\$ 3,956	\$ 12,908	\$ 30,000	30,000	8,000	Icon engineering review and support for Community Development
BUILDING INSPECTION	\$ 113,289	\$ 121,317	\$ 100,000	100,000	110,000	SCA Consulting permit inspections and general consulting
OTHER CONTRACTS	\$ -	\$ 5,959	\$ 2,950	2,950	2,200	Denver Regional Aerial Photography Project (DRAAP) - (\$2,200),

							APA Membership Dues (\$550), State APA Conference or Rocky Mountain Land Use Institute Conference (\$2,000), Building Clerk training (\$500), floodplain management membership & training (\$300) and other training/publications (\$1,150)
TRAIN.-DUES-TRAVEL-SUBSC	\$	2,771	\$	1,769	\$	4,500	2,000 4,500
MISCELLANEOUS EXPENSE	\$	3,121	\$	3,089	\$	3,500	3,500 3,500
EQUIPMENT	\$	-	\$	-	\$	-	- -
COMMUNITY DEV DEPT	\$	556,292	\$	596,602	\$	609,340	\$ 607,340 \$ 599,428 -1%

<u>Account Title</u>	<u>2023 Prior Year Actual</u>	<u>2024 Prior Year Actual</u>	<u>2025 Current Year Budget</u>	<u>2025 YE Estimate</u>	<u>2026 Requested Budget</u>	<u>2026 YOY Budget Chge</u>	
PUBLIC SAFETY DEPARTMENT							
							2025 staff increase is total of 6% step and/ or 8% grade adjustment. + \$74,500 for payroll cycle adjustment, Reclassify 1 officer position to a Detective Sergeant position + Detective
PERSONNEL SERVICES	\$ 2,659,768	\$ 3,159,532	\$ 3,378,660	\$ 3,378,600	\$ 3,811,026	13%	Sergeant. (WP)
FEE PERSONNEL	\$ -	\$ -	-	-	-		
SOCIAL SECURITY TAXES	\$ 60,084	\$ 68,190	\$ 68,000	68,000	72,650	7%	
							FPPA and ICMA retirement plans (approx. 5% above 2025)
POLICE RETIREMENT	\$ 196,266	\$ 130,249	\$ 370,000	370,000	399,600	8%	
RETIREMENT	\$ 59,676	\$ 63,890	\$ 65,000	65,000	69,980	8%	
							Preliminary increases: Dental 3%, Vision 0%, Life/AD&D 0.05%, Healthcare 6.5%; budgeted
HEALTH-LIFE-DENTAL INS	\$ 460,984	\$ 552,037	\$ 627,320	627,320	668,096	7%	in each dept in 2025.
FPPA Retirement	\$ -	\$ 148,697	\$ -	-	-	0%	Moved to 'Police Retirement' for 2025.
							Uniform replacement \$500 x 28 employees = \$14,000, 6 ballistic vests x1,100 = \$6,600, motorcycle uniforms/helmets (\$3,500), BWC mounts (\$1000), misc. (\$1,000), new outer carrier vests (\$1850 x 8 = \$17,500) and potential reserve officer uniforms.
UNIFORM EXPENSE	\$ 35,251	\$ 26,420	\$ 43,600	43,600	43,600	0%	
							Overtime compensation (\$48,900), holiday pay (\$6,600), less leave predicted in 2026
OVERTIME	\$ 62,879	\$ 59,220	\$ 65,000	65,000	65,000	0%	
							Offset with revenue paid by third party, increase of events at Fiddler's Green
EXTRA DUTY	\$ 83,947	\$ 76,808	\$ 60,000	60,000	60,000	0%	
							Copier paper, toner, office supplies, shredder bags and blank DVDs
OFC SUPPLIES-POSTAGE	\$ 14,998	\$ 12,805	\$ 9,000	9,000	9,000	0%	
							Dept. forms, letterhead and envelopes, business cards, municipal and state court summons and complaint forms
PRINTING-REPRODUCTION	\$ -	\$ 94	\$ 5,000	5,000	5,000	0%	

<u>Account Title</u>	2023 Prior Year <u>Actual</u>	2024 Prior Year <u>Actual</u>	2025 Current Year <u>Budget</u>	2025 <u>YE Estimate</u>	2026 Requested <u>Budget</u>	2026 YOY <u>Budget Chge</u>
PUBLIC SAFETY DEPARTMENT						
CRIME PREVENTION	\$ 3,321	\$ 7,356	\$ 6,000	6,000	7,500	National Night Out event, books, brochures, flyers & PD mailings addressing crime prevention measures, Citizen Police Academy. 25% (Increased costs of food & beverage)
SCHOOL RESOURCE OFF SUPP	\$ 69	\$ -	\$ 3,000	1,000	1,000	School Resource Officer supplies, Gun safe @ -67% Kent (\$1000)
SPECIAL MATERIALS	\$ 12,381	\$ 36,827	\$ 23,000	23,000	23,000	Weapons inspections, duty and training ammunition, Taser cartridges for annual recertification, range supplies, defensive tactics supplies, driver training supplies, targets, small gun parts for department owned firearms, repairs to department owned rifles, photographic processing, evidence collection materials: fingerprint kits, evidence tape, evidence bags, tape lifters and backs, ink rollers, ink, and powder, batteries, drug test kits, supplies for the Intoxilyzer, supplies for the AEDs, small disposable items used by patrol, chemical agent, and other miscellaneous items. Ammo supply increase, Simunitions rounds and safety gear (\$1874), 40mm reloads (\$1300) 0%
ANIMAL CONTROL	\$ 357	\$ 39	\$ 500	500	500	Annual dog registration forms and dog tags, animal impound fees, veterinarian charges, and small equipment and supply items used by the Animal Control Officer. 0%
Electric/Gas	\$ 26,237	\$ 26,068	\$ 29,000	29,000	30,000	Joint Public Safety Facility (JPSF) net of \$30,000 annually reimbursed by South Metro Fire. 3%
Water	\$ 2,263	\$ 2,979	\$ 3,000	3,000	3,000	JPSF net of \$1,600 annually reimbursed by South Metro Fire. 0%

<u>Account Title</u>	2023 Prior Year <u>Actual</u>	2024 Prior Year <u>Actual</u>	2025 Current Year <u>Budget</u>	2025 <u>YE Estimate</u>	2026 Requested <u>Budget</u>	2026 YOY <u>Budget Chge</u>
PUBLIC SAFETY DEPARTMENT						
TELEPHONE	\$ 28,774	\$ 29,319	\$ 30,000	30,000	30,000	30 AT&T cell phones (\$22,500), 12 data cards (\$3,000), replacements (\$2,000), 4 phone lines at JPSF (\$2,000), long distance (\$500), South 0% Metro reimb
Sewer	\$ 2,236	\$ 458	\$ 2,620	2,620	2,620	Cherry Hills Sanitation District (\$420), 0% Englewood (\$2,200)
VEHICLE MAINT - ENGLEWOOD	\$ 36,749	\$ 52,648	\$ 50,000	50,000	50,000	Preventive maintenance and repairs for the PD's vehicles provided by the City of Englewood 0% (\$45,540), service for motorcycles (\$4,460)
OTHER CONTRACTUAL SERV	\$ 153,520	\$ 223,431	\$ 254,250	254,250	299,200	Range (\$7750), Communications Center Radio Services-dispatching (\$160,276), ACSO Radio programming & support (\$3,900), Juvenile Assessment Center (\$1,729), RMIN - Police Intell Network (\$100), Language Line (\$650), Driving track usage (\$2,500), Humane Society of the South Platte Valley, Inc. - Animal Sheltering Services (\$5,400), Xerox lease (\$2850). Subscription for (15) FLOCK SAFETY ALPR cameras with Free Flow (\$48,600), CALEA Accreditation cost (\$11,450), CO Information Sharing Consortium subscription (\$189 per officer x 25), DroneSense subscription (\$4600), ForceMetrics subscription (\$21,000), social media and crisis comm specialist (\$5,000), Comcate (\$9,931), IACPNet (\$800), All Traffic Solutions (\$1,500), Field Ops (\$1,170). 18%
Police Donations Purchases	\$ 34,905	\$ 49,536	\$ 50,000	50,000	75,000	Expenditure line to match Donations budgeted in revenue so PD may spend donations once 50% Council approved

<u>Account Title</u>	2023 Prior Year <u>Actual</u>	2024 Prior Year <u>Actual</u>	2025 Current Year <u>Budget</u>	2025 <u>YE Estimate</u>	2026 Requested <u>Budget</u>	2026 YOY <u>Budget Chge</u>
PUBLIC SAFETY DEPARTMENT						
Building Maintenance	\$ 10,732	\$ 24,192	\$ 23,860	23,860	35,000	JPSF Police Department portion-insurance (\$5,500), fire alarm monitoring (\$450), sand trap/generator service (\$700), boiler license (\$150), HVAC maintenance (\$2,750), trash service (\$840), service for first aid kits (\$5,670), carpet cleaning bi-annually (\$1,800), building repairs (\$4,500), misc gate repair (\$5,000), building filters (\$500) - less \$4,000 South Metro Fire reimbursements for shared facility, office furniture (\$5,000) 47%
EQUIPMENT MAINTENANCE	\$ 27,736	\$ 30,064	\$ 40,000	40,000	40,000	Maintenance and repairs for all small equipment not covered by maintenance contracts (i.e. radar units) and the maintenance and repair of office equipment (\$4,510), radio repair (\$5,240), bicycle maintenance (\$1,030), body worn camera (\$27,450). 0%
VEHICLE MAINT - OTHER	\$ 14,247	\$ 6,821	\$ 7,500	7,500	7,500	Non-contract repairs to the PD's vehicles: car washes (\$3,500), professional detailing of cars \$200 per vehicle x 1 times per year = \$1,600 0%
GASOLINE-OIL	\$ 34,229	\$ 51,332	\$ 44,000	44,000	55,000	Gasoline for police vehicles. 25%
WELLNESS PROGRAM	\$ 8,658	\$ 7,639	\$ 20,000	20,000	20,000	These funds will focus on education, assessment, and prevention practices specific to the first responder field. The program will adopt a whole-health approach emphasizing the major domains of mental, emotional, physical, and social well-being. Funds will provide training, seminars/workshops, health publications/resources, peer-support programming, and access to expert mental health. 0%

<u>Account Title</u>	2023 Prior Year <u>Actual</u>	2024 Prior Year <u>Actual</u>	2025 Current Year <u>Budget</u>	2025 <u>YE Estimate</u>	2026 Requested <u>Budget</u>	2026 YOY <u>Budget Chge</u>	
PUBLIC SAFETY DEPARTMENT							
TRNG-DUES-TRAVEL-SUBSC	\$ 30,916	\$ 57,132	\$ 50,000	50,000	50,000	0%	Training/Travel seminar registration fees (\$12,000), PoliceOne Academy (\$1900), dues and subscriptions (\$2,000), in-service training by City Attorney (\$2,500), traffic cone rental for defensive driving (\$1,500), Stormwater Technician/Code Enforcement annual training (\$400), CSC membership (\$500), SRO training.
TESTING AND PHYSICAL EXAMS	\$ 7,080	\$ 6,709	\$ 9,000	9,000	9,000	0%	New employee physicals, credit checks, polygraph and psychological screening of police officer candidates, background investigations.
PRISONER EXPENSES	\$ 496	\$ 660	\$ 7,500	7,500	7,500	0%	Blood testing for alcohol/drugs (blood kits, blood draws and screenings), biohazard cleaning and decontamination of cars and building
SPECIAL INVESTIGATIONS	\$ 3,345	\$ 3,189	\$ 19,000	20,853	35,000	84%	Criminal investigation: forensic expenses to include sex assault kits (\$4,000), Pix4D/Pharozone (\$5,675), Photo/Video enhancement - Amped 5 (\$5,000), Faraday bags (\$1,500), Nighthawk (\$12,048), First Two (\$5,400).
CANINE EXPENSES	\$ -	\$ 4,904	\$ 10,000	10,000	10,000	0%	Food, veterinary care, equipment
MISCELLANEOUS EXPENSES	\$ 21,332	\$ 8,874	\$ 35,000	35,000	35,000	0%	Promotions, retirements, dignitary visits, annual chiefs meeting, plaques, awards, challenge coins (\$2,000), employment advertisement (\$5,000), annual property evidence audit (\$1,600), Power DMS (\$18,203), crime analysis software, Crimewatch website (\$2,092).

<u>Account Title</u>	2023 Prior Year <u>Actual</u>	2024 Prior Year <u>Actual</u>	2025 Current Year <u>Budget</u>	2025 <u>YE Estimate</u>	2026 Requested <u>Budget</u>	2026 YOY <u>Budget Chge</u>	
PUBLIC SAFETY DEPARTMENT							
							Replacement radio batteries (\$4,600), shoulder microphones (\$850), Stormwater testing supplies (\$500), potential reserve program (\$10,000), (2) new radios. New E-ticketing
EQUIPMENT	\$ 11,821	\$ 47,155	\$ 33,000	33,000	53,000	61%	printers (\$20k)
PUBLIC SAFETY DEPARTMENT	\$ 4,105,257	\$ 4,975,273	\$ 5,441,810	\$ 5,441,603	\$ 6,082,772	12%	

Account Title	2023 Prior <u>Actual</u>	2024 Prior <u>Actual</u>	2025 Budget Current Year <u>Budget</u>	YE Estimate 2025 <u>YE Estimate</u>	2026 Requested <u>Budget</u>	2026 YOY <u>Budget Chge</u>	<u>NARRATIVE</u>
PUBLIC WORKS DEPARTMENT							
PERSONNEL SERVICES	\$ 614,744	\$ 661,494	\$ 749,880	\$ 749,880	\$ 804,877		2025 staff increase is total of 4% total for merit + 7% market, \$25,000 for payroll cycle adjustment
SOCIAL SECURITY TAXES	\$ 46,436	\$ 49,249	\$ 57,370	\$ 57,370	\$ 63,120	10%	
RETIREMENT 401-NONSWORN	\$ 9,897	\$ 10,534	\$ 13,000	\$ 13,000	\$ 13,365	3%	
RETIREMENT	\$ 8,000	\$ 11,552	\$ 12,000	\$ 12,000	\$ 12,480	4%	
HEALTH-LIFE-DENTAL INS	\$ 131,255	\$ 145,720	\$ 178,610	\$ 178,610	\$ 190,220		Preliminary increases: Dental 3%, Vision 0%, Life/AD&D 0.05%, Healthcare 6.5%; budgeted in each dept in 2025.
UNIFORM EXPENSE	\$ 4,274	\$ 4,445	\$ 5,600	\$ 5,000	\$ 5,000	-11%	Work pants (\$1,200), shirts (\$1,200), coats (\$1,200) & boots (\$2,000)
OVERTIME	\$ 5,384	\$ 11,695	\$ 12,000	\$ 10,000	\$ 12,000	0%	Snow Removal, Special Events, Emergency Work
OFC SUPPLIES-POSTAGE	\$ 657	\$ 348	\$ 1,000	\$ 1,000	\$ 1,000	0%	Miscellaneous office supplies
SNOW-ICE MATERIALS	\$ 64,449	\$ 65,762	\$ 80,000	\$ 65,000	\$ 75,000	-6%	Plow Blades, De-icer, Salt Sand, Mag Chloride, using remaining inventory
ROAD MAINT. MATERIALS	\$ 21,227	\$ 35,865	\$ 49,500	\$ 20,000	\$ 49,500	0%	Class 6 road base (\$12,000), asphalt repairs (\$25,000), dust/stabilizing materials (\$12,500)
CURB-GUTTER-SIDEWALKS	\$ 425	\$ -	\$ 3,000	\$ -	\$ 3,000	0%	In-house concrete repair and supplies.
TRAFFIC CONTROL DEVICES	\$ 21,006	\$ 18,031	\$ 20,500	\$ 13,000	\$ 20,500	0%	New & replacement signage (\$11,000), posts & hardware (\$5,500), traffic cones & barricades (\$4,000)
SPECIAL MATERIALS	\$ 17,740	\$ 10,938	\$ 15,000	\$ 5,000	\$ 10,000	-33%	Miscellaneous materials and equipment needed to perform ROW & street maintenance operations, lumber, miscellaneous hardware, painting supplies, first aid supplies, Road paint , coffee.
GAS-HEAT-LIGHT	\$ 2,700	\$ 1,993	\$ 3,500	\$ 3,500	\$ 4,000	14%	50% allocated to Parks
WATER	\$ 2,082	\$ 2,174	\$ 3,000	\$ 1,000	\$ 2,000	-33%	Water used from fire hydrants for road work by the City, City Hall water (19% allocated to Parks); PW Facility water & PW Facility stormwater (50% to Parks), aligning budget to actuals

COMMUNICATIONS	\$	5,794	\$	19,866	\$	21,000	\$	22,000	\$	24,000	Cell phone service AT&T(\$7500), radio repair (\$1,200), internet (\$4,100) Plow Ops (Vehicle 14% Tracking) for Trucks, Sweepers \$11,200
STREET LIGHTING	\$	4,565	\$	3,564	\$	8,300	\$	4,000	\$	8,300	0% Street light power costs
ENGINEERING SERVICES	\$	9,658	\$	6,290	\$	15,000	\$	27,000	\$	20,000	33% Miscellaneous engineering services.
ENGLEWOOD VEH MAINT	\$	26,817	\$	35,393	\$	50,000	\$	60,000	\$	55,000	Englewood vehicle maintenance contracted costs 10% for vehicle preventive maintenance services.
OTHER CONTRACTUAL SERV	\$	30,211	\$	81,443	\$	65,000	\$	30,000	\$	54,000	Recycled asphalt charges (\$2400), trash service (\$12,000), door to door recycling (\$5,000), Source Office (\$600), misc (\$5,000), Emergency Tree Removal (\$15,000), Spring Cleanup (\$8,000), University island sweeping (\$3,000), Street Logics Pavement Maintenance Software (\$3,000), -17% alignment to actuals
R-O-W MAINTENANCE/FORESTRY	\$	-	\$	26,426	\$	-					0% Move to Parks Fund 30
BUILDING MAINTENANCE	\$	14,270	\$	19,539	\$	18,900	\$	8,000	\$	15,000	Equipment and materials to maintain Public Works Facility (\$6,000) (not covered by other building service contracts) (\$7,500), security monitoring and phone line for 3 PW Facility buildings (\$3,000), fire inspection (\$400), Pest Managment (\$2,000); 50% of line item allocated -21% to Parks.
EQUIPMENT MAINTENANCE	\$	11,498	\$	15,168	\$	20,000	\$	15,000	\$	18,000	Equipment maintenance not covered under -10% contracts.
VEHICLE MAINTENANCE	\$	11,789	\$	8,509	\$	11,000	\$	2,500	\$	10,000	Cost to maintain vehicles not covered under Englewood contract. Paint and body work on PW -9% pickup trucks.
GASOLINE-OIL	\$	24,842	\$	20,788	\$	30,400	\$	21,000	\$	30,400	Cost for fueling vehicles (8,000 gallons X 0% \$3.80/gallon).
TRNG-DUES-TRAVEL-SUBSC	\$	20,083	\$	17,012	\$	22,600	\$	20,000	\$	28,600	Conferences (\$7,000), APWA memberships (\$500), Spring street conference PW crew (\$2,100), misc training and certifications (\$3,000), CDL Training (\$6,000)APWA Accreditation 27% (\$10,000) in the 2026 Work Plan
TESTING PHYSICALS	\$	559	\$	885	\$	4,500	\$	3,500	\$	4,500	0% Physicals and DOT random drug tests

MISCELLANEOUS EXPENSES	\$	4,090	\$	5,212	\$	6,000	\$	6,000	\$	6,000	Car allowance (\$3,000), employment advertisements (\$1,800), misc. (\$1,000), Sheridan 0% Business License (\$200)
EQUIPMENT	\$	4,298	\$	24,517	\$	20,000	\$	15,000	\$	20,000	Replacement tools and equipment that do not 0% meet the CIP threshold
PUBLIC WORKS DEPT	\$	1,118,750	\$	1,314,413	\$	1,496,660	\$	1,368,360	\$	1,559,862	4%

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PARKS AND RECREATION FUND							
TAX REVENUES							
CURRENT PROPERTY TAXES	\$ 2,889,459	\$ 3,811,904	\$ 3,750,000	\$ 3,950,000	\$ 3,750,000	0%	Expect property tax to remain steady for 2026
	\$ 2,889,459	\$ 3,811,904	\$ 3,750,000				
MISCELLANEOUS REVS							
INTEREST INCOME	\$ 197,195	\$ 303,080	\$ 148,750	148,750	150,000	1%	4.00% of beginning fund balance
ART DONATIONS	\$ 40,000	\$ 100	\$ -	-	-		
SENATE BILL BACKFILL	\$ -	\$ 114,775	\$ -	-	-		
OTHER REVENUES	\$ 55,000	\$ 2,500	\$ 1,000	7,100	2,500	150%	Bench, Tree and Cash donations from Special Events
Total Revenues	\$ 3,181,654	\$ 4,232,359	\$ 3,899,750	\$ 4,105,850	\$ 3,902,500	0%	
PARKS & RECREATION EXPENDITURE							
PERSONAL SERVICES	\$ 924,399	\$ 1,041,005	\$ 1,362,960	1,362,960	1,457,828	7%	2025 staff increase is total of 4% total for merit + market, \$18,500 for payroll cycle adjustment, New Communication FTE (\$29k)
SOCIAL SECURITY TAXES	\$ 61,253	\$ 73,267	\$ 104,270	104,270	111,520	7%	
RETIREMENT 401-MGMT	\$ 23,053	\$ 20,055	\$ 27,000	23,920	28,620	6%	
RETIREMENT 457 DEF COMP	\$ 12,988	\$ 16,560	\$ 20,000	14,500	21,200	6%	
HEALTH-LIFE-DENTAL INS	\$ 140,015	\$ 175,869	\$ 198,000	198,000	210,870	7%	Preliminary increases: Dental 3%, Vision 0%, Life/AD&D 0.05%, Healthcare 6.5%; budgeted
UNIFORM EXPENSE	\$ 5,578	\$ 5,322	\$ 6,200	6,200	6,200	0%	Boots (\$2,000), pants (\$1,200), full-time staff coats and shirts (\$500), shirts (\$1,500), safety equipment (\$1,000)
OVERTIME	\$ 4,804	\$ 10,740	\$ 12,000	8,000	12,000	0%	Snow removal and misc special events
OFC-SUPPLIES-POSTAGE	\$ 1,926	\$ 513	\$ 2,660	500	2,000	-25%	Office supplies and mailings (Certified letters to residents, copying for grant packets, general administrative office supplies)
PLANT SUPPLIES	\$ 4,729	\$ 4,050	\$ 8,000	5,000	8,000	0%	Park and entryway flowers and supplies (City Hall flower beds, Volunteer Park bed, Holly and Quincy flower beds)
GENERAL INFRAST MAINT	\$ 26,174	\$ 24,971	\$ 31,500	25,000	31,500	0%	Misc repairs to City shelters (wood, paint and other materials)(\$1,500), repair to City walks and trails (\$3,000), fence repair (\$4,000), trash bags (\$4,000), pet pick ups (\$12,000), weed control materials for Parks and Open Space (\$2,000), City backflow annual testing (\$2,500), supplies for John Meade Park restroom (\$2,500)

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PARKS AND RECREATION FUND							
SNOW AND ICE MELT	\$ 812	\$ -	\$ 2,000	200	1,000	-50%	For hard surface trail trouble spots
PARK SIGNAGE	\$ 1,454	\$ 157	\$ 12,000	100	15,000	25%	Repair and replacement of park and trail signage; additional signs showing updated trail maps
SPECIAL MATERIALS	\$ 5,180	\$ 21,351	\$ 8,000	1,500	7,000	-13% & \$500 City Hall)	Annual soil sample testing costs (\$300), misc herbicide for Parks and Open Space (\$1,500), lumber, paint, hardware and anything not anticipated (\$4,500), coffee (\$700 PW Facility
GAS-HEAT-LIGHT	\$ 7,556	\$ 6,936	\$ 12,000	8,000	13,200	10%	Added cost to heat new storage building
WATER	\$ 24,426	\$ 30,609	\$ 20,000	20,000	20,000	0%	Cost of water for irrigation of all parks, trails and watering of trees in winter months
COMMUNICATIONS	\$ 11,931	\$ 10,132	\$ 15,100	10,000	13,000	-14%	Verizon Wireless phones and tablets for Parks employees (\$4,500), radios (\$1,050), PW Facility internet (\$4,100) & 19% City Hall communication (\$3,450).
SEWER	\$ 3,429	\$ 2,929	\$ 2,800	2,800	2,800	0%	City Hall (\$800), John Meade Park (\$2,000).
COUNTY TREASURER FEES	\$ 19,656	\$ 39,351	\$ 37,740	37,740	39,000	3%	1% of Property Tax revenues
LEGAL/SURVEYING	\$ 47,158	\$ 56,081	\$ 85,300	60,000	60,000	-30%	Document and easement review (\$5,000), surveying (\$10,000), City Attorney & other City allocated legal fees (\$45,000); Increase is legal fees and surveying
ENGINEERING	\$ 13,003	\$ 8,272	\$ 30,000	10,000	25,000	-17%	For new and existing structures and projects
FORESTRY/ROW TREE MAINT.	\$ 35,291	\$ 58,989	\$ 122,500	60,000	87,500	-29%	exception of Quincy Farm.
ENGLEWOOD VEH MAINT	\$ 8,818	\$ 11,272	\$ 25,000	25,000	27,000	8%	Preventive maintenance provided by the City of Englewood.

Account Title	2023 Prior year <u>Actual</u>	2024 Prior year <u>Actual</u>	2025 Adopted Adopted <u>Budget</u>	YE Estimate 2025 <u>YE Estimate</u>	2026 Requested <u>Budget</u>	2026 YOY <u>Budget Chge</u>	<u>Notes</u>
PARKS AND RECREATION FUND							
OTHER CONTRACTUAL SERVICES	\$ 111,276	\$ 195,462	\$ 142,450	142,450	127,600	-10%	Trash services - PW Facility & City Hall (\$14,000), Portable Restroom Cleanings at Three Pond Park (\$7,000), Pest Mgmt (\$3,500), miscellaneous (\$350), Xerox - PW Facility & City Hall (\$1,750), Pitney Bowes mailing (\$500), Belleview median maintenance (\$30,000), John Meade Park goose control (\$18,000), John Meade Park pond management (\$10,000), Parks software (\$3,500), Weed Wranglers weed mitigation contract (\$30,000), Trail map printing (\$5,000), John Meade Wetlands monitoring (\$4,000). Reduced Belleview Island Maint
BUILDING MAINT	\$ 12,863	\$ 9,820	\$ 22,400	14,000	22,400	0%	Shared expenses for PW Facility & City Hall (\$8,600), security system monitoring for PW Facility & City Hall (\$5,000), AED (\$400), fire inspection (\$400) and John Meade Park restroom contract services (\$10,000). Added security for new PW building.
EQUIPMENT MAINT	\$ 10,404	\$ 11,303	\$ 10,000	3,000	10,000	0%	Small equipment repair (\$5,000), Skid Steer trade in (\$4,000) and miscellaneous (\$1,000)
VEHICLE MAINT	\$ 7,783	\$ 4,794	\$ 11,000	8,000	11,000	0%	Cost to maintain vehicles above and beyond the scope of the Englewood contract (\$7,000), sweeper parts (\$4,000)
GASOLINE-OIL	\$ 19,503	\$ 18,977	\$ 19,000	12,000	18,000	-5%	Cost for fueling vehicles (\$3.80/gal x 5000 gallons)
GROUNDS MAINT	\$ 5,153	\$ 15,243	\$ 20,000	20,000	20,000	0%	Entry features and improved park repair and/or maintenance, irrigation system upgrades, misc plantings and or removals within entry features and improved parks, misc footing (crusher fine, road base) needs identified throughout the year pertaining to City grounds.
QUINCY FARM OPERATIONS	\$ -	\$ -	\$ 210,000	210,000	166,000	-21%	General maintenance (\$50,000), Projects from Annual Plan (\$40,000). Weed Wranglers (\$11,000), Tree Removal/Trimming (\$35,000), **Annual plan, potential for cameras in 2026 (\$30,000)
QUINCY FARM UTILITIES	\$ -	\$ -	\$ 20,000	20,000	20,000	0%	Moved From Land Donation Fund in 2025

<u>Account Title</u>	2023 Prior year <u>Actual</u>	2024 Prior year <u>Actual</u>	2025 Adopted Adopted <u>Budget</u>	YE Estimate 2025 <u>YE Estimate</u>	2026 Requested <u>Budget</u>	2026 YOY <u>Budget Chge</u>	<u>Notes</u>
PARKS AND RECREATION FUND							
HIGH LINE CANAL OPERATIONS	\$ -	\$ -	\$ 50,000	-	45,000		High Line Tree Removal(\$20,000) High Line Hazard Trimming(\$15,000) General Maintenance cost (\$10,000)
TRAIN-DUES-TRAVEL-SUBSC	\$ 9,771	\$ 12,926	\$ 39,070	20,000	39,070		CPRA Dues (\$700), Pro Green (\$1,000), Team Building (\$600), Rocky Mountain Turfgrass Conference (\$600), Additional training (\$5,700), Mountain States Employers Council (\$1,100), CPRA Conference (\$2,500), 19% of portion of City costs (\$5,870), CDL Training (\$6,000) and Parks employee tuition 0% reimbursement (\$15,000)
TESTING-PHYSICALS	\$ 2,167	\$ 2,095	\$ 2,500	2,000	2,500		Drug testing and yearly physicals, full-time and 0% seasonal employees
LEGAL PUBLICATIONS	\$ 11,750	\$ -	\$ -	-	-		Included in project lines
SPECIAL EVENTS	\$ 19,084	\$ 19,785	\$ 21,500	21,500	21,500		Spring Event (May - \$4,000), Movie Night (August - \$4,000), Annual Holiday Lighting event (December - \$4,000), additional misc 0% costs (\$4,500), Spring clean-up (\$5,000)
MISCELLANEOUS EXP	\$ 5,149	\$ 17,235	\$ 6,500		6,500		Includes hiring costs, City of Sheridan business 0% license and misc items
RECREATION REIMB	\$ 156,508	\$ 165,940	\$ 200,000	200,000	200,000		Money paid to the residents for qualifying 0% recreation activities, up to \$500/household
PUBLIC ART	\$ 129,410	\$ 17,184	\$ 25,000	25,000	25,000		Used to leverage art donations, costs for loans of public art and maintenance of city owned 0% art pieces.
COP Interest	\$ 214,573	\$ 218,343	\$ 208,856	208,856	195,185		-7% 2017 COP debt service
EQUIPMENT	\$ 12,238	\$ -	\$ 20,000	20,000	20,000		Shovels, rakes and small power tools for park maintenance (\$7,500), mowers (\$3,000), irrigation central control equipment (\$4,500); 0% Electric euipment (\$5,000).
COP Principal	\$ 184,250	\$ 189,750	\$ 198,000	198,000	181,440		-8% 2017 COP debt service
ADMIN SERVICES	\$ 89,000	\$ 115,658	\$ 139,690	139,690	155,491		These are 19% of total costs: Property casualty up 12.6% from CIRSA (\$43,500), audit (\$6,180), workers comp (\$23,700), IT (\$63,500), bank fees (\$4,100), council meetings (\$1,220). 11% \$6,000 ADA consulting
TRANSFERS OUT	\$ 173,365	\$ 1,361,000	\$ 822,500	960,417	680,000		Transfer to the Cap Fund for capital items- -17% Quincy Farms and Parks Truck

Account Title
PARKS AND RECREATION FUND
PARKS/REC EXPEND

2023 Prior year <u>Actual</u>	2024 Prior year <u>Actual</u>	2025 Adopted Adopted <u>Budget</u>	YE Estimate 2025 <u>YE Estimate</u>	2026 Requested <u>Budget</u>	2026 YOY <u>Budget Chge</u>
\$ 2,557,880	\$ 3,993,944	\$ 4,335,496	\$ 4,208,603	\$ 4,166,924	

Notes

Account Title	2023 Prior year Actual	2024 Prior year Actual	2025 Adopted Budget	2025 YE Estimate	2026 Requested Budget	2026 YOY Budget Chge	Notes
CAPITAL FUND							
MISCELLANEOUS REVS							
INTEREST INCOME	\$ 176,244	\$ 20,043	\$ 10,000	\$ 20,000	\$ 20,000	100%	
SPEC OWNERSHIP TAXES			\$ 400,000	\$ 400,000	\$ 400,000		N/A MOVED FROM THE GEN FUND IN 2025
MV REGISTRATION FEES			\$ 22,000	\$ 22,000	\$ 22,000		N/A MOVED FROM THE GEN FUND IN 2025
							MOVED FROM THE GEN FUND IN 2025, Latest
HIGHWAY USERS TAX FUND			\$ 214,000	\$ 148,536	\$ 262,495		23% estimate as of 9/17/2025
ROAD / BRIDGE SHAREBACK			\$ 86,000	\$ 86,000	\$ 86,000		N/A MOVED FROM THE GEN FUND IN 2025
OTHER REVENUE	\$ 192,282	\$ 317,365	\$ -	\$ 20,525	\$ 60,200		Radio Reimbursement Arapahoe 911 Authority
TRANSFERS IN	\$ 173,365	\$ 2,411,000	\$ 2,422,500	\$ 2,422,500	\$ 1,680,000	-31%	
TOTAL FUND REVS	\$ 541,891	\$ 2,748,408	\$ 3,154,500	\$ 3,119,561	\$ 2,530,695	-20%	
CAP FUND EXPENDITURES							
TRAIL IMPROVEMENTS	\$ 25,000	\$ 32,000	\$ -	-	\$ 10,000	0%	Potential Unanticipated trail project/ repair
							Replace existing Municipal Court software -
COMPUTER EQUIPMENT	\$ 8,933	\$ 17,289	\$ 20,380	-	-	0%	Not continuing
ADMIN EQUIPMENT	\$ -	\$ -	\$ -	-	-	N/A	Nothing planned in 2026
							Traffic enforcement speed trailer/ message
							sign (\$18,500), Replacement, 10 replacement
							radios (\$60,200) (Radios remibursed by 911
POLICE EQUIPMENT	\$ 13,293	\$ 135,032	\$ -	-	78,700	0%	authority)
							Replace one Admin car (\$56,000) plus upfitting
POLICE VEHICLES	\$ 244,880	\$ 244,069	\$ 141,000	141,000	68,000	-52%	(\$12,000)
STREET IMP PROGRAM	\$ 527,645	\$ 482,961	\$ 1,500,000	1,500,000	1,545,000	3%	Chipseal \$250,000, Asphalt \$1,295,000
PUBLIC WORKS EQUIPMENT	\$ 43,997	\$ 121,697	\$ -	-	125,000		Pothole Patch Machine
							Sidewalk Sweeper(\$125,000) and Mower
PARKS EQUIPMENT	\$ 40,987	\$ 239,704	\$ 90,000	75,000	192,500	114%	(\$60,000) Skid yearly upgrade (\$7,500)
PUBLIC WORKS VEHICLES	\$ -	\$ 610,954	\$ 75,000	75,000	-	-100%	No new or replacement PW vehicles in 2026
PUBLIC WORKS PROJECTS	\$ -	\$ 51,557	\$ 150,000	15,000	50,000	-67%	CD's for Blackmer Spillway, design start
PARKS VEHICLES	\$ 92,978	\$ -	\$ -	-	80,000	N/A	New Small Pickup Truck for trail work
							Continue mapping project including open
STORM SEWERS	\$ 9,324	\$ 14,258	\$ 60,000	60,000	50,000	-17%	ditches
							2026: Quincy Farm Eastside Farm House
							Rehabilitation Project Placeholder(\$500,000),
							QF Program Parking (\$100,000), Bridge project
PARK PROJECTS	\$ -	\$ 530,611	\$ 670,000	670,000	600,000	-10%	from 2025 (\$100k carryover)

Account Title	2023 Prior year Actual	2024 Prior year Actual	2025 Adopted Budget	2025 YE Estimate	2026 Requested Budget	2026 YOY Budget Chge	Notes
BUILDINGS	\$ 35,800	\$ 293,349	\$ 70,000	75,000	100,000	43%	City Hall Security updates, Cyber updates, Plotter, Eticketing
TRAFFIC CALMING	\$ 310	\$ -	\$ 10,000	-	200,000		**Citywide Traffic Analysis (WP)
							Concrete replacement program/cross pans/curb and gutter throughout the City.
CURB AND GUTTER	\$ 14,400	\$ 83,435	\$ 50,000	50,000	80,000	60%	Cost increases for 2026
ROW IMPROVEMENTS	\$ 114,807	\$ 5,881	\$ 45,000	5,000	110,000	144%	2026 Bridge Maintenance
CAPITAL FUND EXP	\$ 1,172,354	\$ 2,862,797	\$ 2,881,380	\$ 2,666,000	\$ 3,289,200	14%	
Fund Balance		\$ 909,601	\$ 1,182,721	\$ 1,363,162	\$ 604,657		
CONSERVATION TRUST FUND							
INTERGOVERNMENTAL REVENUES							
COLORADO LOTTERY	\$ 89,583	\$ 77,107	\$ 75,600	\$ 73,429	\$ 68,040	-10%	Forecast of 10% reduction from 2025.
MISCELLANEOUS REVENUES							
INTEREST ON INVESTMENTS	\$ 18,319	\$ 19,331	\$ 24,000	\$ 24,000	\$ 24,000	0%	4.00% on \$600,000
TOTAL FUND REVS	\$ 107,902	\$ 96,438	\$ 99,600	\$ 97,429	\$ 92,040	-8%	
CONSERV TRUST EXPEND							
							Misc bridle/asphalt trail restoration (\$25,000), overseeding of City parks and trails (\$2,500), split rail fence (\$4,000), Quincy Farm Pond
TRAIL IMPROVEMENTS	\$ 57,236	\$ 53,114	\$ 777,417	\$ 377,417	\$ 431,500	-45%	Project (\$400,000) (Carry over from 2025)
Fund Balance		\$ 645,707		\$ 365,719	\$ 26,259		
CH ANDERSON LAND DONATION FUND							
LICENSE AND PERMIT REVENUES							
REC REIMB DONATION	\$ 2,105	\$ 3,905	\$ 1,000	\$ 1,000	\$ 1,000	0%	
MISCELLANEOUS REVS							
INTEREST-INVESTMENTS	\$ 16,539	\$ 12,868	\$ 1,200	\$ 3,195	\$ 3,000	150%	
MISCELLANEOUS REVENUES	\$ 8,608	\$ 7,363	\$ 7,500	\$ 7,500	\$ 7,500	0%	Tree purchases and event permits
Total MISCELLANEOUS REVENUES:	\$ 27,252	\$ 24,136	\$ 9,700	\$ 11,695	\$ 11,500	19%	

Account Title	2023 Prior year Actual	2024 Prior year Actual	2025 Adopted Budget	2025 YE Estimate	2026 Requested Budget	2026 YOY Budget Chge	Notes
LAND DONATION FUND EXPENDITURE							
QUINCY FARM UTILITIES	\$ 16,244	\$ 18,365	\$ -	\$ -	\$ -	0%	Moved to Parks Fund
QUINCY FARM	\$ 80,264	\$ 33,909	\$ -	\$ -	\$ -	0%	Moved to Parks Fund
MISCELLANEOUS	\$ 10,244	\$ 13,130	\$ 11,000	\$ 10,000	\$ 11,000	0%	High Line Conservancy (\$10,000) miscellaneous (\$1,000)
THREE POND PARK WATER RIGHTS	\$ -	\$ 621	\$ 621	\$ 620	\$ 621	0%	Denver Water rights fee
PARK & TRAIL IMPROVEMENTS	\$ 2,042	\$ 250	\$ 5,000	\$ -	\$ 5,000	0%	Bench, tree donations and maintenance(\$5000)
CAT AND FUND EXPEND	\$ 108,794	\$ 66,275	\$ 16,621	\$ 10,620	\$ 16,621	0%	
Fund Balance		\$ 140,865	\$ 133,944	\$ 141,940	\$ 136,819	2%	
ARAPAHOE COUNTY OPEN SPACE FUND							
INTERGOVT REVENUES							
OPEN SPACE SHAREBACK	\$ 237,978	\$ 243,824	\$ 219,440	\$ 243,881	\$ 240,000	9%	Forecast of 1% reduction from 2025 YTD.
MISCELLANEOUS REVS							
SALES TAX COLLECTION FEE	\$ 6,985	\$ 8,352	\$ 7,000	\$ 9,300	\$ 8,000	14%	
INTEREST INCOME	\$ 73,443	\$ 86,711	\$ 72,000	\$ 72,000	\$ 72,000	0%	4.00% on \$1,800,000
TOTAL OPEN SPACE REVS	\$ 318,406	\$ 338,887	\$ 298,440	\$ 325,181	\$ 320,000	7%	
OPEN SPACE FUND EXPENDITURES							
TRAIL IMPROVEMENTS	\$ 4,643	\$ 13,766	\$ 100,000	\$ 50,000	\$ 100,000	0%	High Line Canal irrigation installation (\$100,000)
PARK IMPROVEMENTS	\$ 855	\$ -	\$ 17,500	\$ 5,000	\$ 10,000	-43%	Parks and open space improvements and programming recommended by PTRC (\$10,000)
OPEN SPACE FUND EXPEND	\$ 5,498	\$ 13,766	\$ 117,500	\$ 55,000	\$ 110,000	-6%	
Fund Balance		\$ 1,832,331	\$ 2,013,271	\$ 2,102,512	\$ 2,312,512		
AMERICAN RESCUE PLAN ACT FUND							
TOTAL ARPA EXPEND	\$ 138,608	\$ 1,336,578	\$ -	\$ -	\$ -	0%	ARPA Fund closed out 2024
WATER AND SEWER FUND							
LICENSE AND PERMIT REVENUES							
SEWER TAP FEES	\$ 48	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	N/A	
WATER TAP FEES	\$ 12,000	\$ 61,050	\$ 14,000	\$ 14,000	\$ 14,000	0%	Anticipated same usage as 2025
W/S REPAIR FEES	\$ 68,330	\$ 83,420	\$ 83,313	\$ 83,313	\$ 83,420	0%	
LIC AND PERMIT REVS	\$ 88,420	\$ 144,470	\$ 102,313	\$ 102,313	\$ 102,420	0%	
MISCELLANEOUS REVS							
INTEREST INCOME	\$ 44,035	\$ 51,957	\$ 36,000	\$ 36,000	\$ 36,000		4.00% on \$900,000

Account Title	2023 Prior year Actual	2024 Prior year Actual	2025 Adopted Budget	2025 YE Estimate	2026 Requested Budget	2026 YOY Budget Chge	Notes
MISCELLANEOUS INCOME	\$ 40,000	\$ -	\$ -		\$ -	0%	
TOTAL FUND REVENUES	\$ 172,455	\$ 196,427	\$ 138,313	\$ 138,313	\$ 138,420	0%	
WATER & SEWER EXPENDITURES							
LEGAL COUNSEL	\$ -	\$ -	\$ 2,000	\$ 1,000	\$ 2,000	0%	City Attorney costs.
							Engineering for sewer project (video and clean
OTHER CONTRACTUAL	\$ 22,391	\$ 12,102	\$ 100,000	\$ 100,000	\$ 75,000	-25%	system)
SEWER REPAIRS & MAINT	\$ 20,265	\$ 36,317	\$ 500,000	\$ 500,000	\$ 200,000	-60%	Sewer line repairs
TRAINING, DUES & SUB	\$ -	\$ 214	\$ 500	\$ 500	\$ 500	N/A	Denver Water TAC
MISCELLANEOUS	\$ 77	\$ 10,350	\$ -	\$ 285			
DEPRECIATION	\$ 23,611	\$ 12,244	\$ 24,000	\$ 24,000	\$ -	-100%	Depreciation complete
WATER & SEWER EXPEND	\$ 66,344	\$ 71,226	\$ 626,500	\$ 625,785	\$ 277,500	-56%	
Fund Balance		\$ 1,113,343	\$ 486,843	\$ 487,558	\$ 348,478		

Updated 12/01/2025

	2025 YR EST	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Infrastructure Improvements												
Street/Parks CIP												
Chipseal	\$ 250,000	\$ 250,000	\$ 257,500	\$ 265,225	\$ 273,182	\$ 281,377	\$ 289,819	\$ 298,513	\$ 307,468	\$ 316,693	\$ 326,193	\$ 335,979
Asphalt Replacement Mill and Overlay	\$ 1,250,000	\$ 1,295,000	\$ 1,333,850	\$ 1,373,865.5	\$ 1,415,081.5	\$ 1,457,533.9	\$ 1,501,259.9	\$ 1,546,297.7	\$ 1,592,686.7	\$ 1,640,467.3	\$ 1,689,681.3	\$ 1,740,371.7
Concrete	\$ 50,000	\$ 80,000	\$ 82,400	\$ 84,872	\$ 87,418	\$ 90,041	\$ 92,742	\$ 95,524	\$ 98,390	\$ 101,342	\$ 104,382	\$ 107,513
Parks CIP including Hard Surface Trails	\$ 100,000	\$ 110,000	\$ 113,300	\$ 116,699	\$ 120,200	\$ 123,806	\$ 127,520	\$ 131,346	\$ 135,286	\$ 139,345	\$ 143,525	\$ 147,831
ROW Projects outside CIP and Traffic Calming	\$ 55,000	\$ 10,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Other Projects	\$ 50,000	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Equipment												
Streets	\$ -	\$ 125,000	\$ 750,000	\$ 510,000	\$ 550,000	\$ 100,000	\$ -	\$ 477,500	\$ 250,000	\$ -	\$ -	\$ -
Police	\$ -	\$ 78,700	\$ 185,200	\$ 62,000					\$ 120,000	\$ -	\$ -	\$ -
Parks	\$ 90,000	\$ 192,500	\$ 72,000	\$ 42,000	\$ 80,000	\$ 6,000	\$ 165,000	\$ 6,000	\$ 42,000	\$ 108,000	\$ -	\$ -
Computer upgrade and replacement	\$ 20,380	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -
Administrative		\$ 100,000										
Vehicles												
Streets	\$ 75,000	\$ -	\$ 345,000	\$ 107,000		\$ 250,000			\$ -	\$ 218,000		
Police	\$ 141,000	\$ 68,000	\$ 190,953	\$ 198,591	\$ 206,534	\$ 214,795	\$ 223,386	\$ 232,321	\$ 189,000	\$ 214,795	\$ 223,386	\$ 232,321
Parks	\$ -	\$ 80,000	\$ 105,000	\$ 75,000	\$ 107,000	\$ 108,000	\$ 108,000	\$ -	\$ 109,000	\$ -		
Electric Vehicles												
Facility CIP Major Component Repair and Replacement												
Open Space		\$ -			\$ 10,000			\$ 10,000			\$ 10,000	
Meade Park	\$ -			\$ 10,000			\$ 10,000			\$ 10,000		
City Hall	\$ 70,000		\$ 30,000			\$ 30,000			\$ 30,000			\$ 30,000
Joint Public Safety Facility	\$ -			\$ 30,000			\$ 30,000			\$ 30,000		
Public Works Facility		\$ -			\$ 20,000			\$ 20,000			\$ 20,000	
EV Charging												
Quincy Farm												
Capital Improvements	\$ 670,000	\$ 600,000	\$ 791,688	\$ 725,298	\$ 745,796	\$ 56,892	\$ 43,280					
Operating Costs	shown in Parks Fund											
Stormwater												
Stormwater infrastructure	\$ 60,000	\$ 50,000	\$ 51,500	\$ 53,045	\$ 54,636	\$ 56,275	\$ 57,964	\$ 59,703	\$ 61,494	\$ 63,339	\$ 65,239	\$ 67,196
MHFD Projects Little Dry Creek												
High Line Canal												
Stormwater Capital Improvements	\$ -		\$ 435,000		\$ 207,200		\$ 197,060		\$ 75,000	\$ 102,400		
Other Capital Projects Irrigation and Trees		\$ -		\$ 68,900		\$ 73,034		\$ 77,416		\$ 82,062		
Operating Costs	shown in Parks Fund	\$ -										
Master Plan Projects												
Utility Undergrounding												
Fiber - Cell Service												
Trail Conections												
Streets-Traffic Calming		\$ 200,000			\$ 500,000			\$ 500,000				
Others From the Plan that need funding												
Total General Fund Expenditures	\$ 2,021,380	\$ 2,306,700	\$ 3,351,403	\$ 2,809,599	\$ 3,231,852	\$ 2,640,022	\$ 2,320,170	\$ 3,354,859	\$ 2,774,039	\$ 2,709,635	\$ 2,593,881	\$ 2,638,381
Total Parks Fund Expenditures	\$ 860,000	\$ 982,500	\$ 1,516,988	\$ 1,037,897	\$ 1,270,196	\$ 367,732	\$ 650,860	\$ 224,762	\$ 361,286	\$ 441,807	\$ 153,525	\$ 147,831
TOTAL EXPENDITURES	\$ 2,881,380	\$ 3,289,200	\$ 4,868,391	\$ 3,847,496	\$ 4,502,048	\$ 3,007,754	\$ 2,971,030	\$ 3,579,620	\$ 3,135,325	\$ 3,151,442	\$ 2,747,406	\$ 2,786,212

CIP FUND	2025 YR EST	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Capital Fund Revenue	\$ 850,695	\$ 871,962	\$ 893,761	\$ 916,105	\$ 939,008	\$ 962,483	\$ 986,545	\$ 1,011,209	\$ 1,036,489	\$ 1,062,401	\$ 1,088,962	\$ 1,116,186
Capital Fund Expenditures	\$ 2,881,380	\$ 3,289,200	\$ 4,868,391	\$ 3,847,496	\$ 4,502,048	\$ 3,007,754	\$ 2,971,030	\$ 3,579,620	\$ 3,135,325	\$ 3,151,442	\$ 2,747,406	\$ 2,786,212
Difference	\$ (2,030,685)	\$ (2,417,238)	\$ (3,974,630)	\$ (2,931,390)	\$ (3,563,040)	\$ (2,045,271)	\$ (1,984,485)	\$ (2,568,411)	\$ (2,098,836)	\$ (2,089,040)	\$ (1,658,445)	\$ (1,670,026)
	\$	\$ -										
Tranfers In to CIP	\$ 2,560,417	\$ 1,680,000	\$ 3,516,988	\$ 3,037,897	\$ 3,270,196	\$ 2,067,732	\$ 2,350,860	\$ 2,224,762	\$ 2,361,286	\$ 2,341,807	\$ 1,153,525	\$ 1,847,831
Fund Balance at Year End	\$ 1,439,333	\$ 702,095	\$ 244,454	\$ 350,961	\$ 58,117	\$ 80,578	\$ 446,954	\$ 103,304	\$ 365,754	\$ 618,521	\$ 113,602	\$ 291,406
Transfers From:												
General Fund	\$ 1,600,000	\$ 1,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 1,700,000	\$ 1,700,000	\$ 2,000,000	\$ 2,000,000	\$ 1,900,000	\$ 1,000,000	\$ 1,700,000
Parks and Recreation Funding	\$ 960,417	\$ 680,000	\$ 1,516,988	\$ 1,037,897	\$ 1,270,196	\$ 367,732	\$ 650,860	\$ 224,762	\$ 361,286	\$ 441,807	\$ 153,525	\$ 147,831
	2,560,417	1,680,000	3,516,988	3,037,897	3,270,196	2,067,732	2,350,860	2,224,762	2,361,286	2,341,807	1,153,525	1,847,831

PARKS AND RECREATION FUND

	2025 YR EST	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Parks Fund Revenue	\$ 4,105,850	3,902,500	4,362,625	4,315,756	4,531,544	4,758,121	4,996,027	5,245,829	5,508,120	5,783,526	6,072,702	6,376,338
Parks Fund Expenditures	\$ 3,248,186	3,486,924	3,486,924	3,661,271	3,844,334	4,036,551	4,238,378	4,450,297	4,672,812	4,906,453	5,151,775	5,409,364
Difference	\$ 857,664	\$ 415,576	\$ 875,701	\$ 654,486	\$ 687,210	\$ 721,570	\$ 757,649	\$ 795,531	\$ 835,308	\$ 877,073	\$ 920,927	\$ 966,973
Transfers In to CIP	\$ (960,417)	\$ (680,000)	\$ (1,516,988)	\$ (1,037,897)	\$ (1,270,196)	\$ (367,732)	\$ (650,860)	\$ (224,762)	\$ (361,286)	\$ (441,807)	\$ (153,525)	\$ (147,831)
Fund Balance at Year End	\$ 1,732,521	\$ 1,570,850	\$ 1,193,987	\$ 1,451,863	\$ 1,252,288	\$ 2,189,113	\$ 1,942,063	\$ 2,406,044	\$ 2,309,296	\$ 2,270,541	\$ 2,602,676	\$ 2,654,417
Parks Fund Reserve	\$ 1,026,463	\$ 975,625	\$ 1,090,656	\$ 1,078,939	\$ 1,132,886	\$ 1,189,530	\$ 1,249,007	\$ 1,311,457	\$ 1,377,030	\$ 1,445,882	\$ 1,518,176	\$ 1,594,084
Unreserved Parks Fund Balance	\$ 706,059	\$ 595,225	\$ 103,330	\$ 372,924	\$ 119,402	\$ 999,582	\$ 693,056	\$ 1,094,587	\$ 932,266	\$ 824,659	\$ 1,084,500	\$ 1,060,332

*Parks Fund reserve is 25% of annual revenue

CONSERVATION TRUST FUND

	2025 YR EST	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
CTF Revenue	97,429	92,040	91,120	90,208	89,306	88,413	87,529	86,654	85,787	84,929	84,080	83,239
CTF Expenditures	377,417	431,500	31,500	33,075	34,729	36,465	38,288	40,203	42,213	44,324	46,540	48,867
Difference	(279,988)	(339,460)	59,620	57,133	54,578	51,948	49,241	46,451	43,574	40,606	37,540	34,372
Fund Balance at Year End	365,719	26,259	85,879	143,012	197,590	249,538	298,778	345,229	388,804	429,409	466,950	501,322

CH ANDERSON LAND DONATION FUND

	2025 YR EST	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
CH Anderson Fund Revenue	11,695	11,500	11,730	11,965	12,204	12,448	12,697	12,951	13,210	13,474	13,744	14,018
CH Anderson Fund Expenditures	10,620	16,621	16,953	17,292	17,638	17,991	18,351	18,718	19,092	19,474	19,864	20,261
Difference	1,075	(5,121)	(5,223)	(5,328)	(5,434)	(5,543)	(5,654)	(5,767)	(5,882)	(6,000)	(6,120)	(6,242)
Fund Balance at Year End	141,940	136,819	131,595	126,267	120,833	115,290	109,636	103,869	97,986	91,986	85,866	79,624

ARAPAHOE COUNTY OPEN SPACE FUND

	2025 YR EST	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Arapahoe County Open Space Revenue	325,181	320,000	316,800	323,136	329,599	336,191	342,915	349,773	356,768	363,904	371,182	378,605
Arapahoe County Open Space Expenditure	(55,000)	(110,000)	(112,200)	(114,444)	(116,733)	(119,068)	(121,449)	(123,878)	(126,355)	(128,883)	(131,460)	(134,089)
Difference	380,181	430,000	429,000	437,580	446,332	455,258	464,363	473,651	483,124	492,786	502,642	512,695
Fund Balance at Year End	2,102,512	2,312,512	2,741,512	3,179,092	3,625,424	4,080,682	4,545,045	5,018,696	5,501,820	5,994,606	6,497,248	7,009,942

WATER AND SEWER FUND

	2025 YR EST	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Water and Sewer Fund Revenue	138,313	138,420	138,420	138,420	138,420	138,420	138,420	138,420	138,420	138,420	138,420	138,420
Water and Sewer Fund Expenditures	625,785	277,500	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000
Difference	(487,472)	(139,080)	3,420	3,420	3,420	3,420	(196,580)	3,420	3,420	3,420	3,420	3,420
Fund Balance at Year End	487,558	348,478	351,898	355,318	358,738	362,158	165,578	168,998	172,418	175,838	179,258	182,678

CITY OF CHERRY HILLS VILLAGE

GENERAL FUND LONG-RANGE FINANCIAL FORECAST

12/1/2025

*It's imperative to review this long-range forecast with the accompanying revenue and expenditure assumptions

		2024	2025 EST	2026 EST	2027 EST	2028 EST	2029 EST	2030 EST	2031 EST	2032 EST	2033 EST	2034 EST	2035 EST	2036 EST
Assessed Value		\$504,349,294	\$504,349,294	\$516,413,892	\$554,711,129	\$557,647,036	\$557,647,036	\$585,529,388	\$585,529,388	\$614,805,857	\$614,805,857	\$645,546,150	\$645,546,150	\$677,823,458
Mills		7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30
REVENUE														
Current Property Taxes	5.0%	3,711,055	3,700,000	3,700,000	4,049,391	4,070,823	4,070,823	4,274,365	4,079,250	4,283,213	4,283,213	4,497,374	4,497,374	4,722,242
Motor Vehicle Use Taxes	2.0%	1,392,780	1,445,000	1,228,250	1,252,815	1,277,871	1,303,429	1,329,497	1,369,382	1,396,770	1,424,705	1,453,199	1,482,263	1,511,909
Sales Tax	2.5%	3,836,387	3,843,750	4,500,000	4,612,500	4,727,813	4,846,008	4,967,158	5,165,844	5,372,478	5,587,377	5,810,872	6,043,307	6,285,039
Service Expansion Fees	0.0%	150,793	-	-	-	-	-	-	-	-	-	-	-	-
Building Permits	0.0%	1,687,724	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000
Electric Utility Franchise Fees	0.0%	519,259	510,000	510,000	510,000	510,000	510,000	510,000	510,000	510,000	510,000	510,000	510,000	510,000
Highway Users Tax Fund	0.0%	261,842	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Court Fines	0.0%	164,613	180,000	180,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000
County Road & Bridge Levy	1.0%	93,666	-	-	-	-	-	-	-	-	-	-	-	-
Specific Ownership Tax	0.0%	441,238	-	-	-	-	-	-	-	-	-	-	-	-
Investment Interest	3.0%	1,445,626	1,400,000	1,200,000	1,080,000	1,069,200	1,058,508	1,047,923	1,037,444	1,027,069	1,016,799	1,006,631	996,564	986,599
Misc Revenues		1,301,478	652,091	1,053,980	909,480	909,480	909,480	909,480	909,480	909,480	909,480	909,480	909,480	519,480
TOTAL OPERATING REVENUE		15,006,461	13,180,841	13,822,230	14,054,186	14,205,187	14,338,248	14,678,423	14,711,400	15,139,010	15,371,574	15,827,556	16,078,988	16,175,269
EXPENDITURES														
Salaries and Overtime	4.25%	4,781,967	4,710,421	5,420,827	5,672,113	5,898,998	6,134,958	6,380,356	6,635,570	6,900,993	7,177,033	7,464,114	7,762,679	8,060,086
Health Benefits	8.50%	791,184	941,350	1,002,538	1,062,690	1,126,451	1,194,039	1,265,681	1,341,622	1,422,119	1,507,446	1,597,893	1,693,766	1,795,392
Retirement, Workers' Comp, other Benefits	5.00%	507,099	583,480	747,103	784,458	823,681	864,865	908,108	953,514	1,001,189	1,051,249	1,103,811	1,159,002	1,216,952
Information Technology	5.00%	264,183	278,750	269,900	283,395	297,565	312,443	328,065	344,468	361,692	379,776	398,765	418,703	439,639
Legal Services	4.00%	257,072	300,000	333,000	346,320	360,173	374,580	389,563	405,145	421,351	438,205	455,733	473,963	492,921
Insurance (property, liability, auto)	5.00%	166,421	185,600	203,986	214,185	224,895	236,139	247,946	260,344	273,361	287,029	301,380	316,449	332,272
Utilities, Maintenance, and Fuel	3.50%	473,382	440,262	462,275	478,455	495,201	512,533	530,471	549,038	568,254	588,143	608,728	630,033	652,085
Supplies, Materials, and Small Equipment	2.60%	449,046	376,678	391,745	401,930	412,381	423,102	434,103	445,390	456,970	468,851	481,041	493,548	506,381
Training, Uniforms, Employment Testing	2.60%	155,526	155,974	160,653	164,830	169,116	173,513	178,024	182,653	187,401	192,274	197,273	202,402	207,665
Personnel Needs		-	-	-	224,970	233,970	243,330	253,060	263,180	273,710	284,660	-	-	-
Firemen and Police Pension (FPPA)	4.25%	148,697	97,340	101,230	105,532	110,017	114,693	119,568	124,649	129,947	135,470	141,227	147,229	153,486
Contractual Services / Other	2.50%	910,505	965,812	1,535,730	1,150,000	1,128,750	1,156,969	1,185,893	1,215,540	1,245,929	1,277,077	1,309,004	1,341,729	1,375,272
TOTAL OPERATING EXPENDITURES		8,905,084	9,035,667	10,628,987	10,888,879	11,281,196	11,741,163	12,220,838	12,721,113	13,242,916	13,787,213	14,058,970	14,639,505	15,232,150
COP Principal & Interest Payment		333,895	332,882	380,010	331,982	332,095	334,007	333,107	333,129	332,932	332,241	332,128	333,703	332,353
TOTAL EXPENDITURES		9,238,979	9,368,549	11,008,997	11,220,861	11,613,291	12,075,170	12,553,945	13,054,242	13,575,848	14,119,454	14,391,098	14,973,208	15,564,503
OPERATING GAIN/(LOSS)		5,767,482	3,812,292	2,813,233	2,833,325	2,591,896	2,263,078	2,124,478	1,657,159	1,563,161	1,252,120	1,436,458	1,105,781	610,766
% EXPENDITURES (ABOVE) OR BELOW REVENUE		38%	29%	20%	20%	18%	16%	14%	11%	10%	8%	9%	7%	4%
BEGINNING FUND BALANCE		29,390,689	35,587,407	37,799,699	39,612,932	40,446,257	41,038,153	41,301,231	41,725,709	41,682,868	41,246,029	40,498,149	40,034,607	40,140,388
DIFFERENCE		5,767,482	3,812,292	2,813,233	2,833,325	2,591,896	2,263,078	2,124,478	1,657,159	1,563,161	1,252,120	1,436,458	1,105,781	610,766
LESS: EXTRAORDINARY EXPENSES		-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFER TO CAPITAL FUND		(2,422,500)	(1,600,000)	(1,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(1,700,000)	(1,700,000)	(2,000,000)	(2,000,000)	(1,900,000)	(1,000,000)	(1,700,000)
TOTAL ENDING FUND BALANCE		35,587,407	37,799,699	39,612,932	40,446,257	41,038,153	41,301,231	41,725,709	41,682,868	41,246,029	40,498,149	40,034,607	40,140,388	39,051,154
Reserved Fund Balance (Revenues)*		7,503,231	6,923,670	6,911,115	7,027,093	7,102,594	7,169,124	7,339,211	7,355,700	7,569,505	7,685,787	7,913,778	8,039,494	8,087,635
Capital Fund Reserves*		2,021,380	2,306,700	3,351,403	2,809,599	3,231,852	2,640,022	2,320,170	3,354,859	2,774,039	2,709,635	2,593,881	2,638,381	2,638,381
TABOR + COP's Reserves**		615,265	567,741	566,711	576,222	582,413	587,868	601,815	603,167	620,699	630,235	648,930	659,239	663,186
Unreserved Fund Balance		26,062,797	28,569,329	29,350,414	30,609,566	30,703,708	31,492,085	32,066,327	30,972,309	30,902,485	30,102,727	29,526,948	29,462,513	28,325,138
TOTAL FUND BALANCE		35,587,407	37,799,699	39,612,932	40,446,257	41,038,153	41,301,231	41,725,709	41,682,868	41,246,029	40,498,149	40,034,607	40,140,388	39,051,154

*Reserved FB Policy changed in Nov 2023; 50% revenues and next year's Capital Fund CIP estimate (excluding Parks CIP).

In 2025, Funding noted above was allocated to Capital Improvement fund going forward

**TABOR + COP's Reserve are included in Reserved Fund Balance (Revenues)

City of Cherry Hills Village
Policies and Procedures
Adopted by City Council 2015
Amended by Resolution 45, Series 2023

FUND BALANCE EMERGENCY RESERVE POLICY

The City of Cherry Hills Village recognizes the importance of maintaining an appropriate level of Emergency Reserve to provide the required resources to meet operating needs and to allow for unforeseen needs of an emergency nature. After evaluating the City's operating characteristics, tax base, non-tax revenue sources, capital needs, local and economic outlooks, emergency and disaster risk and other contingent issues the City establishes the following policy regarding the Fund Balance Emergency Reserves for the City of Cherry Hills Village.

I. Authority

The City Council of the City of Cherry Hills Village is authorized under its home rule charter and its general municipal powers of the Cherry Hills Village Municipal Code to adopt policies and procedures in furtherance of its municipal functions and authority.

II. Purpose

A reserve provides protection from risk. Potential risks to the City include, but are not limited to, Revenue shortfalls during recessions and losses from unexpected and extreme events, like pandemics, natural disasters, or other City-declared emergencies. Reserves help make sure that the City can respond quickly and decisively to such events. Reserves also support vital public services during revenue declines. A Reserve policy describes how much the City will retain in reserve and describes acceptable uses of Reserves.

III. Scope

This policy applies to all City Fund Balances and Reserves. This policy does not apply to general improvement districts. City Funds not expressly identified in this Policy will have no Fund Balance Reserve.

IV. Definitions

Budget - means a complete estimated financial plan that identifies Revenues, types and levels of services to be provided, and the amount of funds that can be spent during the relevant fiscal year. The City's Budget encompasses one calendar year. In practice, the term "Budget" is used two ways: it designates the financial plan presented for adoption ("Proposed"), or the final plan approved by City Council ("Adopted").

Capital Improvement Program (CIP) - is a multi-year financial plan containing proposed construction of physical assets such as Infrastructure, trails, parks, and public buildings as well as other non-infrastructure Capital Assets such as information technology systems.

Emergency Reserve (Reserve) – is a specified level of Fund Balance 'reserved' by the City to provide protection against Revenue shortfalls and extreme events, including but not limited to, pandemics, natural disasters, and City-declared emergencies. The Reserve is inclusive of the TABOR Emergency Reserve as required by the Colorado Constitution.

Forecast Period – is the period in which the City Council has directed the Finance Department to utilize in making long-range financial forecasts for the City's main operating and capital funds: General, Capital, and Parks and Recreation.

Fund – is a set of inter-related accounts to record cash and other financial resources, in addition to all related liabilities and residual balances or equity, which may be segregated for the purpose of specific activities or objectives.

Fund Balance – is the cumulative difference of all revenues and expenditures in a specific Fund.

Revenues – are funds received from the collection of taxes, fees, interest income, grants, and other miscellaneous revenues during the fiscal year.

III. **Policy**

It is the policy of the City Council to ensure the fiscal health of the community against unforeseen circumstances by maintaining Fund Balances and Emergency Reserves at sufficient levels to avoid disruptions to normal operations.

IV. **Fund Balance Emergency Reserve Goals**

A. **General Fund** – Within the General Fund, there shall be maintained a Reserve equivalent to 50% of current budgeted Revenues for this Fund, excluding interfund transfers.

B. **Parks and Recreation Fund** – Within the Parks and Recreation Fund, there shall be maintained a Reserve equivalent to a minimum of 25% of current budgeted Revenues for this Fund, excluding interfund transfers.

C. **Capital Fund** – There shall be maintained a Reserve equivalent to the subsequent Budget year Capital Fund forecast, excluding the Parks and Recreation Fund CIP. The Reserve for the Capital Fund will be kept inclusive with all other General Fund Reserves.

V. Acceptable Uses of Reserves

Reserves are meant to address unexpected, nonrecurring costs such as poor economic conditions or events that disrupt the City's revenues. In such cases, Reserves may be used to provide short-term relief so that the City can restructure its operations in an orderly manner.

VI. Authority to Use Reserves

Use of Reserves consistent with this Policy must be authorized by Resolution by the City Council.

VII. Forecast Period Reserve Shortfall

The City's finance department will conduct long-range forecasting to determine if the City is likely to meet the Reserve amounts for each Fund shown above during the Forecast Period. If the Reserve is forecast to fall below the Policy amount (Shortfall), the City Manager will develop a plan to replenish the Reserve to the Policy amount through the Forecast Period. This plan will be submitted to the City Council no later than the date of submission of the next Proposed Budget. The City Council shall review and approve the plan by Resolution.

VIII. Replenishment of Reserves

If the City uses its Reserves, the City Manager will propose a plan for the replacement of the Reserves. The City Council shall review and approve the plan by Resolution. The City will try to replace the Reserves within the minimum amount of time that is practical.

IX. Annual Review

Compliance with the provisions of this policy shall be reviewed as part of the Budget adoption process.