



2024 Operating & Capital Improvement Budget

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Elected Officials

2024 City Manager's Proposed Budget

City Council



Mayor
Hilary LaBarre



Mayor Pro Tem
Kellie Case



Councilmember
Frank Connors



Councilmember
Catherine Nakai



Councilmember
Rusty Neal



Councilmember
Carrol Harvey



Councilmember
Robert Zuluaga

Management Staff & Budget Team

ADMINISTRATIVE SERVICES / FINANCE DIRECTOR

DEPUTY CITY MANAGER / CITY CLERK

DIRECTOR OF PUBLIC WORKS

UTILITIES DIRECTOR

PLANNING & BUILDING SVCS DIRECTOR

PARKS & RECREATION DIRECTOR

CHIEF OF POLICE

AARON VASSALOTTI

SUZANNE LECLERCQ

BEN SCHMITT

KIP WILEY

KAREN SCHMINKE

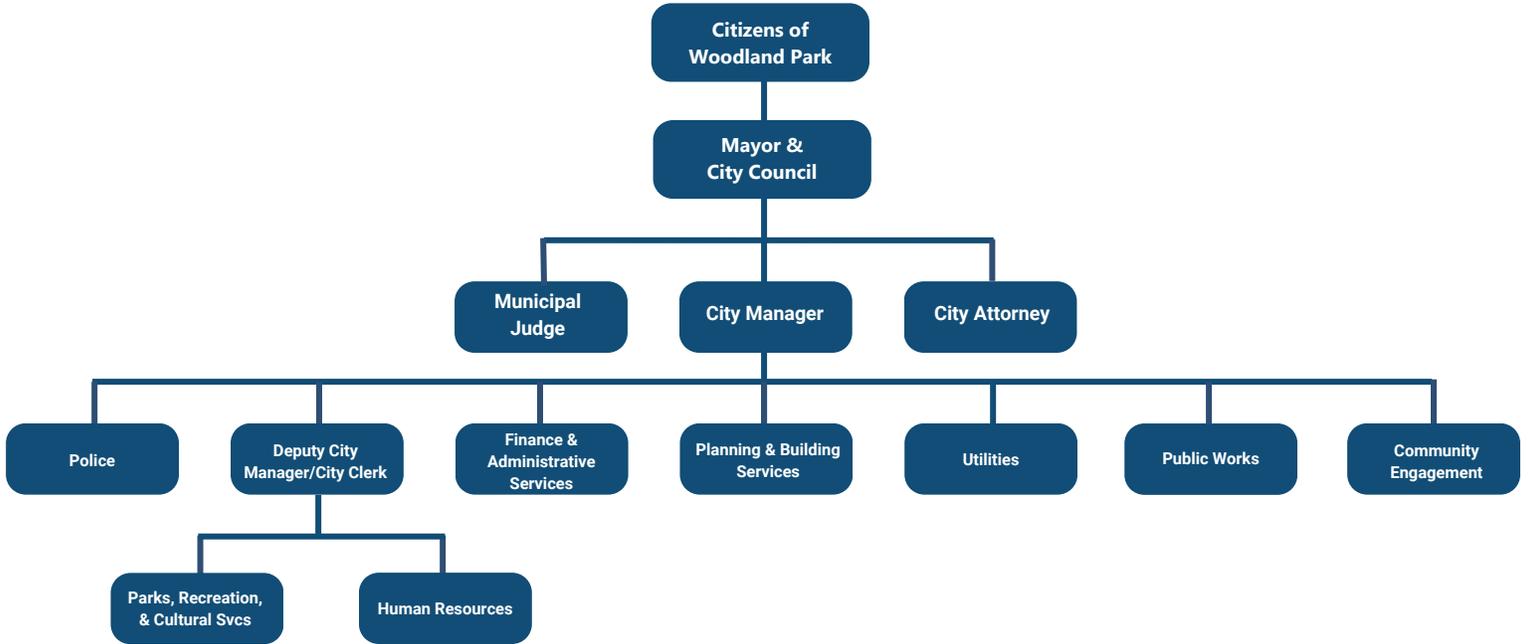
CINDY KEATING

CHRIS DIESLER



City Organization Chart

2024 City Manager's Proposed Budget



**CORE
VALUES**

SERVICE

TRUST

RESPECT

INTEGRITY

VISION

EXCELLENCE

2024 CITY OF WOODLAND PARK BUDGET CALENDAR

CITY COUNCIL BUDGET PRIORITY 1-1S	JULY 17 - AUGUST 4
2024 BUDGET - BUDGET PRIORITY WORK SESSION	SEPTEMBER 7
2024 CITY MANAGER'S PROPOSED BUDGET DELIVERED TO COUNCIL	OCTOBER 13
CITY MANAGER'S BUDGET PRESENTATION	OCTOBER 19
BUDGET WORKSHOP	NOVEMBER 2
INITIAL POSTING FOR 2024 BUDGET ORDINANCES	NOVEMBER 16
PUBLIC HEARING AND ADOPTION OF 2024 BUDGET	DECEMBER 7



Executive Summary



City Manager's Budget Message

October 13, 2023

To the Honorable Mayor, City Council Members and Residents of the City of Woodland Park, Colorado

It is my pleasure to present the City Manager's Recommended Budget for 2024.

The objective of the budget document is to provide a clear pathway for the City to achieve its operational and financial goals. For the 2024 Budget, we strive to provide a transparent and easy to follow budget book that is representative of the input received from the Citizens, City Council and City Staff.

This past year the City and the nation continued to experience fluctuating inflation and a series of interest rates adjustments from the Federal Reserve. This caused ripples in the housing market and a continuation of supply chain issues on vehicles and equipment. Uncertainty is still lingering in the market and there is no certainty of a "soft landing" for the economy in 2024. As a result, the City will budget conservative estimates for both revenue and inflationary growth.

Turnover in the City Manager's administration and many frontline positions has challenged the City's ability to provide high quality customer service across our core services. Despite these challenges, the City has worked diligently to deliver on our core services. For example, to address the major pothole and drainage concerns, the City reconstructed many of the major problem intersections and addressed ADA accessibility as well as concrete issues. The Ute Pass Cultural center rear lot was reconstructed, the entire City restriped, and key areas chip-sealed and crack-sealed to stay on track with the City Pavement Management plan. On the development side, staff processed 588 building permits through the third quarter of 2023 (compared to 562 through Q3 2022). Deliberate changes will continue to be made to improve and provide excellence throughout the City's services.

Financial outlook for 2024

A number of factors in the global and national economy are placing pressures on the City's revenue sources. For 2023, sales tax is projected to come in slightly above budget (\$167,294 or 2.9% above budget for the General Fund's portion of sales tax). For 2024, only modest growth is budgeted for sales tax, budgeted at a 3.0% increase for the year.

At the time of publication for the Recommended Budget, there was still uncertainty whether the US was officially in a recession or will be in the coming months. Other municipalities in the state budgeted significantly higher growth estimates for sales tax, creating for mixed signals on how local government expects to weather the current economic uncertainty. There is also much discussion regarding the property tax assessment for 2024. This is an assessment year for property tax and there were substantial increases (approx. 30%) in the assessed values, Citywide. In addition, the State Legislature passed Senate Bill 23-108 and referred to the ballot Senate Bill 23-203. The election results and complete financial impact of

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Senate Bill 23-203 are not fully known at the time of this publication, but would approximately reduce the assessed values by 5-6 percent.

As was the case in 2022 and 2023, the City can leverage American Rescue Plan Act (ARPA) funds to supplement its regular budget appropriations. Congress approved ARPA in March 2021 and 100% of the funds were accessible to the City by June of 2022. A total of \$1.9 million was distributed to the City between 2021 and 2022. At the end of 2023, roughly \$400 thousand in ARPA funds remained unspent. The remaining funds are recommended to be spent as part of the 2024 budget. Improvements to key City facilities account for most of the appropriation.

The 2024 Recommended Budget for all funds is \$35,141,212, a \$3.6 million (15.5%) increase over the 2023 Adopted Budget. The City’s General Fund will increase \$1,191,200 (8.3%). Table 1 below compares the change year-over-year from the 2023 Adopted Budget to the 2024 Recommended Budget. Chart 1 displays the percentage of the total City budget made up by each fund.

Continued focus on improving core services

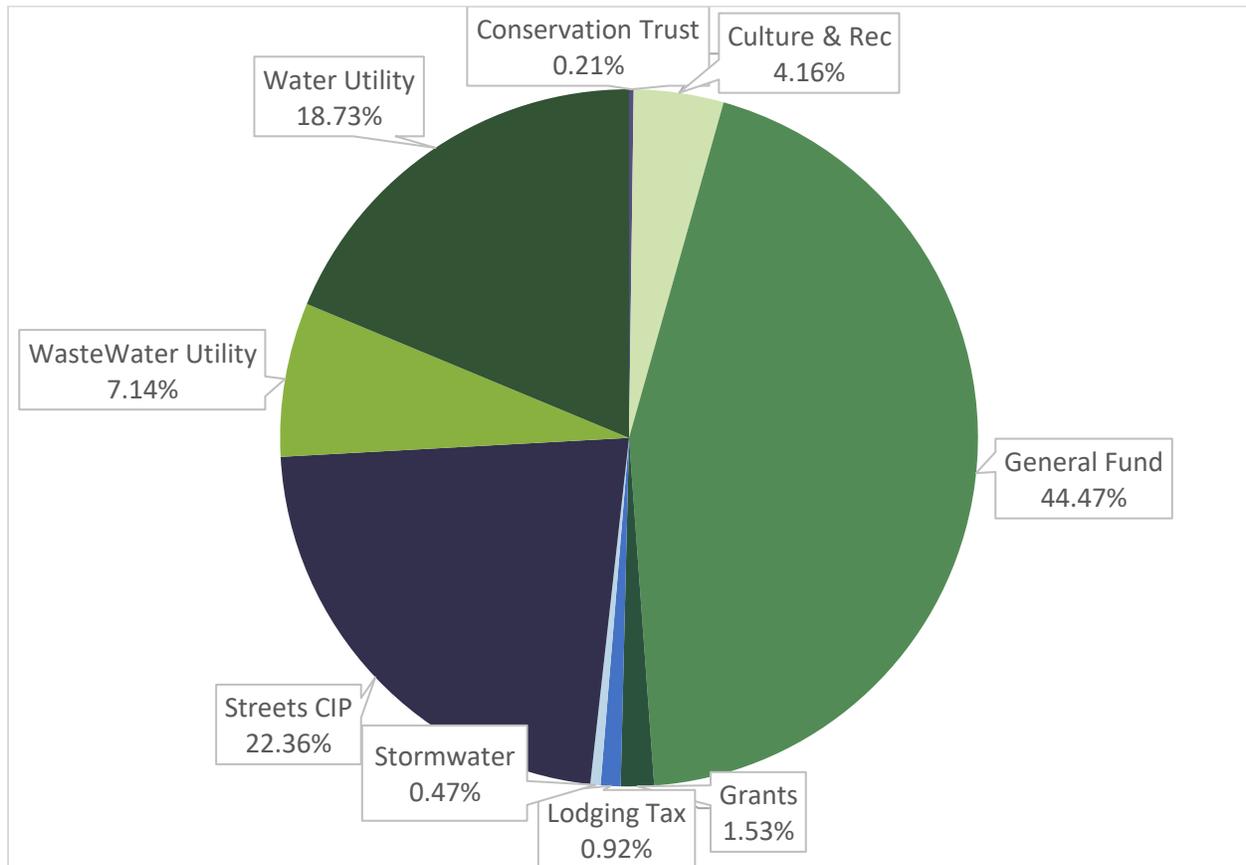
The 2024 Recommended Budget is balanced across all funds. Most additions to the General Fund budget are for capital improvements, replacement of aged vehicles and equipment, and increases in services budgets. Compensation adjustments budgeted for 2024 include a cost of living adjustment (COLA) and a merit-based component, aiming to retain employees and ensure competitive compensation. 2.5 new FTE’s and an increase in professional services are recommended to address a growing need for timely service from City staff, particularly in Administration, Planning and Building Services and Facilities Departments.

According to the Bureau of Labor Statistics, as of September 2023, the Consumer Price Index for the Denver-Aurora-Lakewood area rose 4.7% (3.7% nationwide) over the previous 12 months. The economic situation facing the City in 2024 is an expectation of lower inflation than in 2023. It is encouraging that in Q3 2023, inflation slowed, posting a 1.3% for the Denver-Aurora-Lakewood area. Regardless, inflation remains a significant threat to the City’s financial strength.

Table 1. All Funds, 2022-2024 Expenditures

Fund	2022 Actual	2023 Adopted	2023 Projection	2024 Proposed	\$ Change (2023 Budget to 2024 Budget)	% Change (2023 Budget to 2024 Budget)
General Fund	\$ 15,522,616	\$ 14,357,582	\$ 13,843,586	\$ 15,548,782	\$ 1,191,200	8.3%
Grants Fund	504,687	1,349,703	1,362,096	535,788	(813,915)	-60.3%
Downtown Dev Authority Fund	686,248	666,498	1,165,892	572,599	(93,899)	-14.1%
Cultural and Recreation Fund	1,240,182	1,316,078	1,323,948	1,454,630	138,552	10.5%
Streets Capital Imp Fund	3,332,679	6,057,978	1,587,847	7,817,244	1,759,266	29.0%
Stormwater Mgmt Fund	147,950	164,075	164,075	168,075	4,000	2.4%
Wastewater Util Ent Fund	1,821,134	2,530,125	1,282,135	2,497,328	(32,797)	-1.3%
Water Util Ent Fund	2,952,314	5,049,748	2,745,470	6,546,766	1,497,018	29.6%
Total Expenditures	\$26,207,810	\$31,491,787	\$23,475,049	\$35,141,212	\$ 3,649,425	15.5%

Chart 1. Percentage of Expenditures All Funds, 2023



The key theme for the 2024 Budget is:

Reestablish the level of excellence in our City’s core services.

As noted above, the revenues available for 2024 are largely dedicated to improving service levels throughout the City. In addition, for 2024 there is an emphasis on proactively budgeting for maintenance and improvement of the City’s facilities. The five-year Capital Improvement Plan (CIP) enables the City a systematic and prudent approach to planning for capital improvements and replacements for aged vehicles and equipment.

Priority Areas for 2024 Budget

At the September 7, 2023 Council Work Session, City Council identified a number of project and program priorities for the 2024 budget.

- Capital Improvement Planning
- Landscaping and Beautification

City Manager's Budget Message and Executive Summary

- Staff Supplies, Tools and Equipment
- Improve medians along Highway 24

Descriptions of how the City will address the project and program priority areas are given below.

In addition to the project and program priorities above, in the summer of 2023, the City Council reached consensus on draft Policy Priority Areas for the balance of 2024. Those areas include:

- Public safety
- Staff attraction and retention
- Housing and zoning
- Transportation and utilities
- Economic development
- Well-managed city budget and finances.

Each of these Policy Priority Areas are advanced in varying degrees through additions to the 2024 budget. Department budget narratives in other sections of the budget document give more information.

Competitive staff compensation

The City's employees and the tools they use are its most important resources in delivering the services Woodland Park residents enjoy and expect. Competitive pay for employees is a key consideration in preserving and improving service levels.

To keep pace with salaries in competing organizations as well as inflation, the 2024 budget features the following:

- **Merit Increase.** Merit increases totaling \$264,000 in the General Fund (4.0%) will be distributed to employees who met performance expectations in 2023. These funds will be available in January 2023. Other funds will have similar merit increases.
- **COLA.** A cost of living increase totaling \$66,000 in the General Fund (2.0%) is budgeted to take effect in July 2024. The COLA will serve to maintain employee wages relative to inflation. All funds will have a COLA increase.

Capital Improvement Planning

The 2024 budget adds a capital reserve fund for anticipated capital projects in 2024 and 2025. In 2023, the City completed a Parks, Trails and Open Space Master Plan. The Master Plan highlights the citizens desire to add Pickleball Courts to the Meadow Wood sports complex, additional development of the trails system throughout the City and a further buildout of Meadow Wood sports complex, among other projects. In addition, there is a significant need for improvements to be made to the City Hall facility. The capital reserve will set aside funding to accomplish these projects.

The City will replace several vehicles and tools in 2024. In 2022, the City began replacing high mileage vehicles in Police and Public Works. Prior to 2022, a backlog of vehicle replacements built up due to few replacements being made over the previous six years. Seven vehicles across the Public Works, Police, and Utilities Departments will be replaced in 2024. The Streets department will also replace a Dump Truck in 2024.

Medians and crosswalk improvements

City Manager's Budget Message and Executive Summary

Funding for both of these items is budgeted in the Streets Capital Improvement Fund. The City is working with Keep Woodland Park Beautiful to improve the medians by installing art bases and stamped concrete for ease of maintenance. Improvements to the crosswalk at Hwy 24 and Chester Ave are under engineering study from 2023, and the feasibility of installing a crossing will be determined in 2024. Both the median improvements and the crosswalk require approval from the Colorado Department of Transportation.

Special Election on regulating short-term rentals

At the time of publication, there is a special election scheduled for December 12, 2023 for the Citizens to consider two ordinances in regards to short-term rentals. Due to the uncertainty regarding short-term rentals, lodging revenues have been budgeted conservatively with a reduction compared to 2023.

Capital improvement program and long-range financial plan

The 2024 Recommended Budget document continues to focus on intentional, responsible financial management. The five-year capital improvement program (CIP) gives the City better foresight in planning for and addressing deferred and preventative maintenance needs. It also allows staff to plan various phases of major projects across multiple years.

The five-year long-term financial plan for operations also brings clarity to the City's fiscal health in the future. By applying estimates to changes in revenues and expenditures in the future years, the City Council and staff can make better-informed decisions for the future when considering the current year's budget.

The 2024 Budget continues the use of plain language narratives and summaries showing what changed between the 2023 Adopted Budget and the 2024 Recommended Budget. This practice of making the budget more accessible for all readers began with the 2022 budget document. Readers will find a summary of the services provided by each City department, what factors have influenced departments' respective 2024 budgets and operations, and the changes made between the 2023 and 2024 budgets. Each summary also reflects the number of personnel in each department. Traditional line-item budgets are provided for additional detail.

Throughout each of the Department Summaries later in this document, readers will note a list of changes made to each department's budget under the 'Budget Adjustments' section. Those changes fall into one of the following categories:

- **Mandated costs.** These amendments to the budget are generally outside the City's control. Often, these amendments account for an increase in the cost of a contract (like software), increases in the price of commodities, required training or certifications for staff, or legal mandates with which the City must comply.
- **Service-level adjustment requests (SLARs).** These are discretionary amendments to the operating budget designed to improve the quality of services provided to residents. Each amendment is accompanied by an explanation of the need precipitating the addition, the associated cost, and whether any changes in FTE are involved.
- **Capital projects.** These are changes to the City's CIP made for the current year. Capital project adjustments are similar to SLARs though are one-time in nature and pertain to projects estimated at \$5,000 in value or more. These adjustments are usually for maintenance of existing City assets, purchases of vehicles, or construction of new assets.

With the issuance of the 2024 Budget, the City continues its effort to earn the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award. The standards set out 25 areas in which a

City Manager's Budget Message and Executive Summary

budget document should meet minimum requirements for readability and overall usefulness to all readers. It is a challenging aspiration of the City to earn the GFOA Distinguished Budget Award.

Acknowledgements

On behalf of the City staff, I would like to thank the residents and businesses of Woodland Park for their interest and feedback on the budget process. I wish to express special gratitude to those in our community who take the time to serve on our various boards and commissions as well as those taking time to attend community meetings, complete surveys, and the like. The City staff remains committed to building trust with the Woodland Park community. Thank you for giving us the opportunity to do so.

I would like to recognize and thank the City staff who have continued to give their very best to serving our residents. Thank you in particular to our deputy city manager, utilities director, public works director, all department directors, human resources manager and others who have been integral to the development of this budget. Finally, I appreciate the leadership and dedication of our Mayor and Council Members in serving our City.

Respectfully,

Aaron Vassalotti

Aaron Vassalotti, CPA, MBA
Interim City Manager

2023 Budget - Executive Summary

General Fund

Fund balance

The City has emphasized the need to maintain a healthy fund balance in the General Fund over the past several years. Strong fiscal discipline from the City Council and staff coupled with vacancy shortages and the DDA loan payoff (\$430,000) saw the General Fund’s unrestricted fund balance reserve (UFBR) rise to 50% in 2023.

The current City Council has generally expressed being content with not growing the UBFR any further, while ensuring it does not fall below 17%. To that end, with the additions made to the General Fund budget, the unrestricted fund balance for the fund is projected at 21.90% (\$2,739,347) in 2024.

The other elements of the General Fund balance are explained in Table 2 below.

Table 2. Components of 2024 Projected General Fund Balance

Reserve Name	Description	2023 Reserve Amount
TABOR Reserve <i>(Restricted for emergencies)</i>	Required per TABOR amendment to Colorado State Constitution (Art. X, Sec. 20(5))	451,769
Capital Improvement Reserve	Capital Improvement Reserve for Planned Capital Improvement Projects	2,400,000
Unrestricted Fund Balance Reserve <i>(Unassigned)</i>	Unassigned fund balance at 21.90% of eligible General Fund expenditures	2,739,347
Total, General Fund Balance		\$5,656,501

Revenue

2023 year-end projection

In 2023, revenue at year-end is projected over budget by (\$503,977), and end the year at \$14,912,279. The rise is primarily due to higher growth in sales tax than projected and the DDA’s full payment of their loan with the City (\$430,000). The City’s sales tax is projected to end the year up 3.5% over 2022. The increase is largely attributed to the rising costs of goods resulting from strong inflationary pressures. Consumer habits related to the pandemic have driven grocery sales as well, further boosting sales tax.

Other significant increases over the 2022 budget include interest earnings. Interest earnings are projected to exceed budget by \$200,000.

2024 revenue budget

The total revenue for the General Fund is estimated to be \$15,268,317 for 2024, an increase of \$860,015 (6 %) over the 2023 Adopted Budget.

Moderate growth for General Fund revenue is projected in 2024. Sales tax is projected to grow 3.0% in 2024, compared to the 3.5% ending projection in 2023, ending the year at \$5,971,526. The 3.0% projection is a conservative estimate. City staff will continue to closely monitor the economy moving into 2024.

City Manager's Budget Message and Executive Summary

The City's property tax revenue is projected to increase 10% in 2024. This City experienced between a 25-30% increase in the 2024 reassessment year. This will be contingent upon the election results of SB 23-303. Without SB 23-303, the City's reassessment increase would be 30%. With SB 23-303, the City's reassessment increase would be approximately 25%.

Other notable changes to General Fund revenue include:

- **Lodging Tax transfer.** For 2023, lodging tax revenues remained consistent with 2022. Year-end projected revenues for 2023 are \$442,769. The recommended lodging tax transfer in 2024; however, is reduced to remove the two Economic Development positions. This is due to the special election that will be held in December 2023 for voters to consider 2 ordinances on short-term rentals. Because the financial impact is unknown at this time, the projected revenues for 2024 are conservatively estimated at \$309,938.
- **Streets Capital Improvement Fund transfer.** The transfer into the General Fund is \$510,081 from the Streets Capital Improvement Fund in 2024 compared to \$161,675 in 2023. The transfer is used to cover the Street's Operations cost of labor sourced by the General Fund. The increase in the 2024 Budget is to fund completely the Street's Operations cost of labor, rather than partially funding as in 2023.

Expenditures

2023 year-end projection

Expenditures for the General Fund in 2023 are projected to finish \$555,953 under budget. Personnel costs were down \$792,989 (12%) from budget due to a large number of vacancies across the General Fund, including the City Manager and Assistant to the City Manager.

The 1.09% sales tax for the Woodland Park School District is expected to finish 2023 at \$3,159,691, which is \$91,175 (3%) over budget.

2023 expenditure budget

The expenditure budget for 2024 will increase \$1,149,243 (8%) over the 2023 budget.

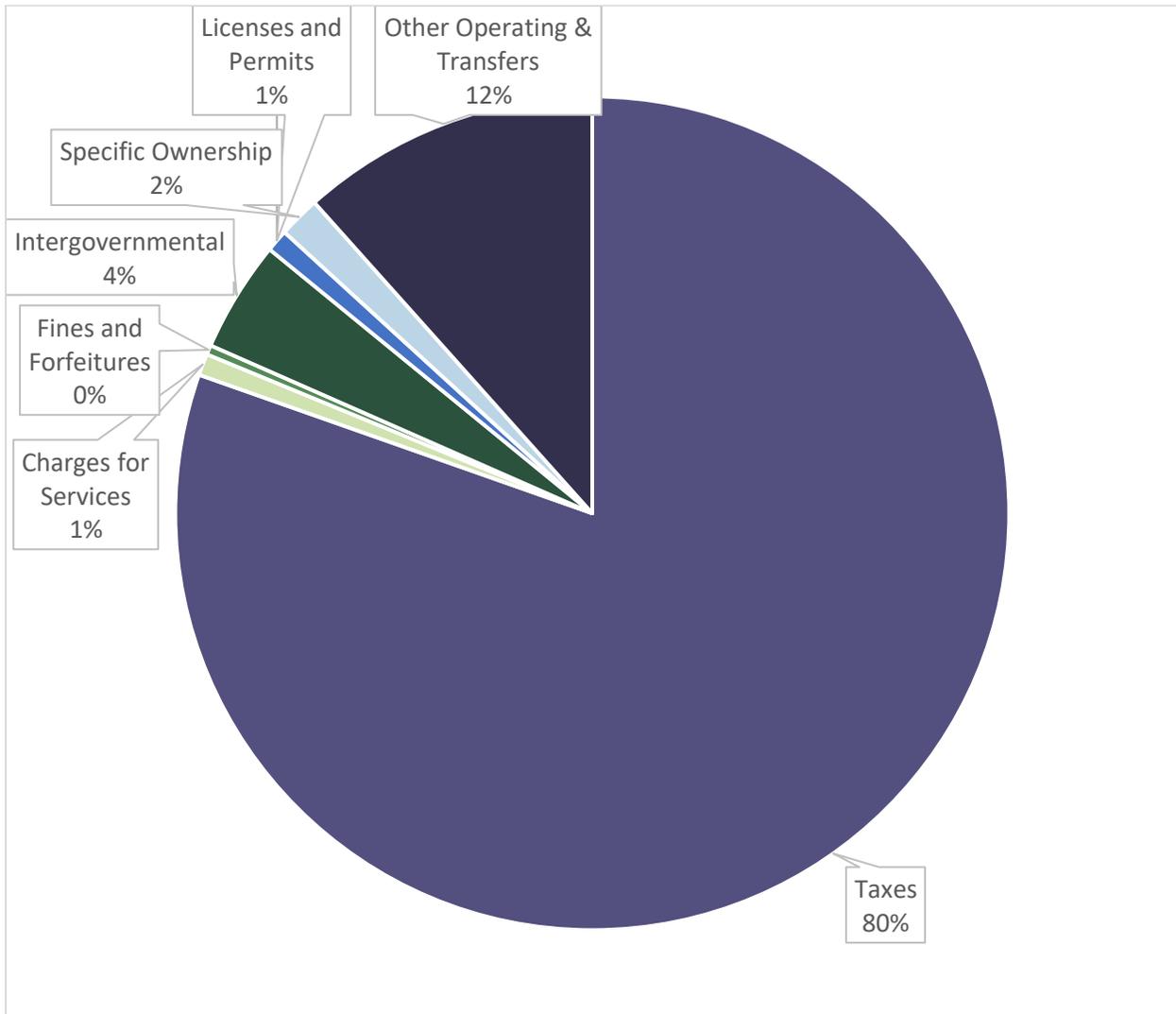
Significant additions to the 2024 operating budget include the follow:

- **Cost of living adjustments and health insurance costs.** Employees will receive a 2.0% COLA in July 2024. Health insurance costs will increase 8%, which will be absorbed by City.
- **Merit compensation adjustments.** \$266,000 will be included for merit compensation adjustments based on employee performance evaluations in 2024.
- **New positions to address increasing activity and wear-and-tear, administrative support.** A total of 2.5 new positions will be added across several departments. This is netted to an addition of .5 new positions with the removal of the 2 Economic Development positions. More detail on the types of positions added can be found later in the Executive Summary.
- **Mandated cost increases on Worker's Compensation and Property/Casualty.** Renewal cost increases in Worker's Compensation and Property/Casualty of \$91,000 to the General Fund. This is due to an increase of large claims.

City Manager’s Budget Message and Executive Summary

- **Increase in custodial services and parks maintenance.** Increase in custodial services and parks maintenance for additional cleanings of the park restrooms and additional maintenance of the City parks. The total cost for these changes is \$65,000.
- **Election cost for 2024 City election.** \$30,000 cost for the City election in 2024.

Chart 2. General Fund Percentage of Revenue by Type



Additional detail on individual mandated cost and SLAR adjustments can be found in the Department Summary pages.

Capital projects

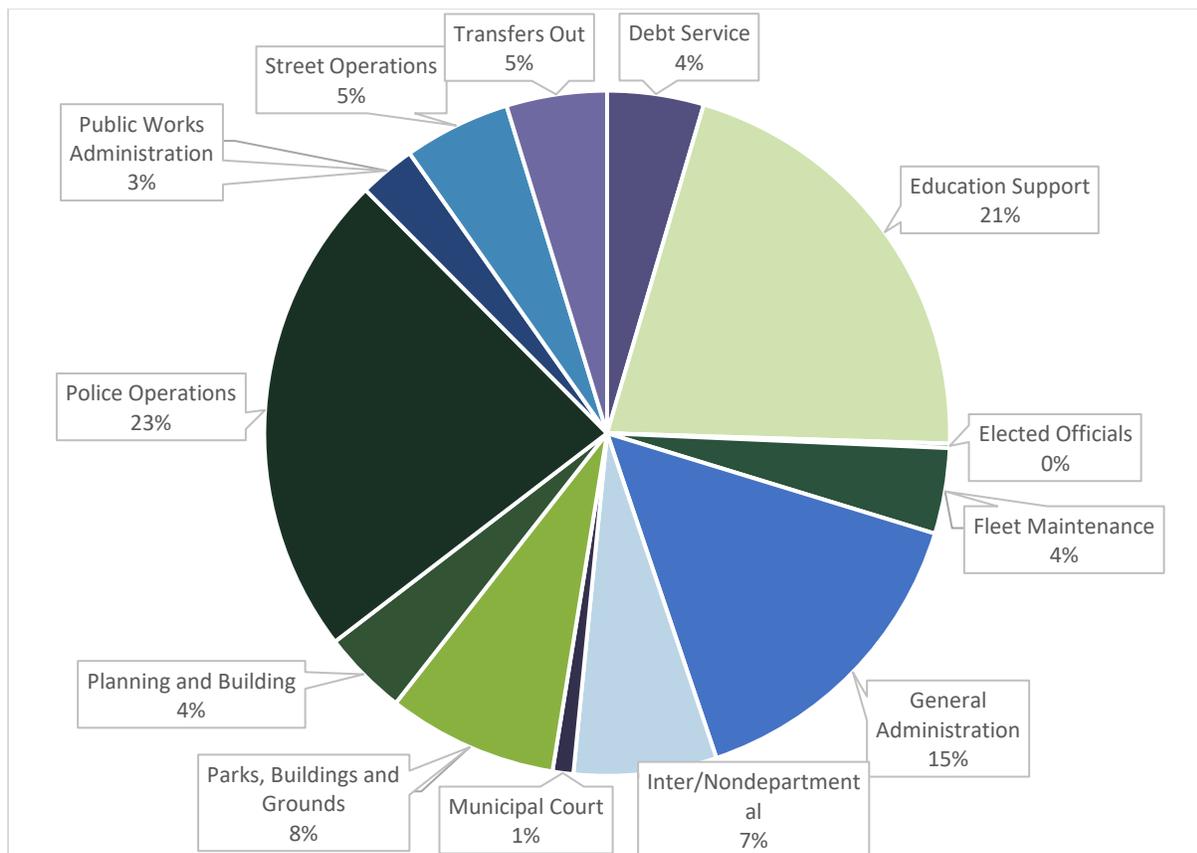
There are three major items captured in the City’s General Fund for 2024. They are as follows:

- **Four replacement vehicles for Police.** A total of \$200,000 will be used to replace four patrol vehicles in the Police Department.

City Manager's Budget Message and Executive Summary

- **Three replacement vehicles for Public Works.** A total \$197,000 will be used to replace 2 vehicles (F-150 and F-350) in Facilities and Grounds. A total of \$77,000 will be used to replace one F-350 in Fleet Maintenance.
- **Fiber Project.** A total of \$250,000 will be budgeted to conduct the next phases of the fiber project to bring fiber throughout the City.
- **Meadow Wood Park Capital Outlay.** A total of \$50,000 is budgeted for planning and engineering for Meadow Wood Park to build Pickle ball courts.

Chart 3. General Fund Percentage of Expenditures by Type



Other Funds

Grants Fund

The Grants Fund ends 2023 with a fund balance of \$411,148. The fund balance comes from the remainder of funds from the American Rescue Plan Act (ARPA). The total allocation of \$1,981,893 is intended to stimulate the American economy in the aftermath of the COVID-19 pandemic. A total of \$411,148 remains of the ARPA funds heading into 2024.

For 2024, all of the remaining ARPA funds will be appropriated. The 2024 appropriations include:

City Manager’s Budget Message and Executive Summary

- **Fire suppression and audio/video equipment in Ute Pass Cultural Center.** Allocate \$386,147 for fire mitigation and HVAC improvements in the Ute Pass Cultural Center.
- **Planning grant match for Meadow Wood Park.** \$25,000 grant match for a master plan of Meadow Wood Park

The Grants Fund also supports the 1.5 FTE employees that work in Victim Assistance for the Police Department. The total Victim Assistance expenditures of \$124,641 are 100% grant-funded through federal (Victims of Crime Act) and state grants (Victims Advocate and Law Enforcement) in 2024.

Downtown Development Authority Fund

The DDA is projected to receive \$1,031,769 in tax incremental financing (TIF) revenue in 2024. Expenditures for TIF reimbursement agreements are budgeted at \$130,592. Total expenditures in the DDA’s 2024 budget are \$572,599.

The fund is anticipated to have a fund balance of \$1,337,829 at the end of 2024.

The DDA sold the Woodland Station property for \$800,000 in 2023. As a result, the DDA was able to complete repayment of the DDA’s loan to the City (\$430,000).

Details on the DDA’s debt service commitments are found in the ‘Debt Service’ section below.

Cultural and Recreation Fund

The Culture and Recreation Fund consists of three operational centers: Parks and Recreation, the Ute Pass Culture Center (UPCC), and the Woodland Aquatic Center (WAC).

Table 3 below summarizes the historical revenues, expenditures and General Fund investment for each. With expenditures of \$870,149 and direct revenues of \$374,200, the WAC requires transfers from the General Fund and the Conservation Trust Fund (CTF) totaling \$495,949. This makes up 61% of the total transfer amount into the Culture and Recreation Fund. Parks and Recreation activities is another 36% (\$289,285) of the transfer. Looking at this another way, Parks and Recreation and WAC are 27% and 43% supported by the fee revenue generated by the activity, respectively.

UPCC continues to strive be a self-sustaining operation in 2024. The UPCC continues to host small gatherings, graduation parties, baby showers, and fitness classes in the North Room and Community Room. The Main Room continues to host large weddings, receptions, annual celebrations and conferences. The Midland Pavilion, adjacent to the UPCC hosts various outdoor events to include concerts and Movies Above the Clouds.

The overall transfer from the General Fund from 2023 to 2024 is expected to increase from \$609,078 to \$736,780. The increase is largely due to the minimum wage change that will have significant impact on personnel costs.

The Woodland Aquatic Center will continue to have events in 2024, which includes private facility rentals, ‘Dive-In’ movies, concessions, and additional fitness programs, diving clinics, master swim clinics and a community outreach campaign. Additionally, the WAC continues to partner with the School District, providing the learn to swim program for elementary school students and with the swim teams.

The accounting for expenditures of Conservation Trust Fund revenues remains in the fund for which the expenditure benefits, and a transfer out of the Conservation Trust Fund for those particular expenditures. The transfer out of the Conservation Trust Fund identifies the specific purpose of each transfer amount. The specific uses for the 2024 budget amount of \$75,000 is primarily WAC facility maintenance, pool chemicals, and custodial supplies. It is likely the General Fund support to the fund will continue to be

City Manager’s Budget Message and Executive Summary

reduced as the Cultural Center continues to become the ‘go-to’ spot for events and rental space in Woodland Park, Parks and Recreation continues to offer quality programming, and the Aquatic Center is further promoted as an asset of the City.

Table 3. Cultural and Recreation Fund History – General Fund Investment

	2019	2020	2021	2022	2023 Projection	2024 Budget
Parks and Recreation						
Expenditures	300,143	258,354	325,113	340,021	354,153	395,935
Revenue	82,171	62,947	87,990	85,755	95,550	106,650
General Fund investment	217,972	195,408	237,123	254,266	258,603	289,285
Cultural Center						
Expenditures	136,385	101,628	163,271	173,254	173,133	188,546
Revenue	77,126	41,641	130,400	121,000	130,000	162,000
General Fund investment	59,259	59,987	32,871	52,254	43,133	26,546
Aquatic Center						
Expenditures	736,526	405,683	530,314	726,908	796,662	870,149
Revenue	341,233	110,645	250,625	313,502	360,500	374,200
General Fund investment	395,293	295,039	279,689	413,406	436,162	495,949
Total						
Expenditures	1,173,054	765,665	1,018,698	1,240,183	1,323,948	1,454,630
Revenue	500,530	215,232	469,015	520,257	586,050	642,850
General Fund investment	\$672,524	\$550,433	\$549,683	719,926	737,898	811,780

Lodging Tax Fund

Lodging tax revenue is a voter-approved funding source approved for economic enhancement and sustainability of the City, to include capital projects and annual operating and maintenance expenses for beautification and streetscape projects throughout the City and for advertising, marketing, and promotion of the City. This fund was created in 2018 to improve accountability and transparency of the collection and

City Manager’s Budget Message and Executive Summary

use of this revenue stream. The accounting for expenditures of Lodging Tax remains in the fund for which the expenditure benefits, and a transfer out of the Lodging Tax Fund funds those particular expenditures. The Transfer out in the Lodging Tax Fund identifies the specific purpose of each transfer amount.

For 2023, revenues are expected to stay relatively flat compared to 2022, projected to end the year at \$442,769. Revenues have increased substantially with the opening of the Microtel and the start of assessment of lodging tax on short-term rentals in 2020. Revenues for 2024 are conservatively projected at \$309,938. The reduction in lodging tax revenue is due to uncertainty regarding an upcoming special election for voters to consider two ordinances on short-term rentals.

For expenditures, a total of \$321,390 is budgeted for a transfer to the General Fund. Actual expenditures for services are incurred by General Fund departments.

Conservation Trust Fund

Conservation Trust Fund revenues are lottery proceeds distributed to eligible local governments for the restricted purpose of acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. This fund was created in 2018 to improve accountability and transparency of the collection and use of this revenue.

In 2024, the fund will continue on unchanged from 2023 in revenue. A \$75,000 transfer out to the Culture and Recreation Fund will be used for maintenance of the Woodland Aquatic Center and the Ute Pass Cultural Center.

Streets Capital Improvement Fund

The Streets Capital Improvements Fund is primarily funded with the City’s 1.0% sales tax. A total of \$7,307,163 is budgeted in 2024 for expenditures.

The 2024 budget recommends increasing the transfer of \$510,081 to the General Fund to support the six employees that complete the work of the Streets Capital Improvement Fund.

Details for the expenditures out of the fund in 2024 are as follows:

- ***Street Improvements – Pavement Management Plan recommendations - \$5,707,283 total***
 - Construction of full-depth reclamation (rebuild) of Lake.
 - Construction of full-depth reclamation (rebuild) of Browning.
 - Construction of full-depth reclamation (rebuild) of Dewell.
 - Construction of full-depth reclamation and/or reconstruction of collector streets citywide as identified for years 2023 and 2024 in the Pavement Management Plan (additional detail provided in Capital Improvement Program pages elsewhere in this budget document).
- ***Street repairs***
 - Installation of speed humps, asphalt patches, and street repairs resulting from water main breaks - \$300,00
- ***Street concrete repairs***
 - Minor repairs to concrete drainage infrastructure, including curb and gutters and cross pans - \$300,000
- ***Parking lot improvements***

City Manager's Budget Message and Executive Summary

- Improve parking lots located in the downtown area - \$46,600
- **Street restriping**
 - Minor striping citywide, including school zones and high traffic areas - \$10,000
- **Sidewalk improvements**
 - Multimodal Options Fund (MMOF) Grant match to complete sidewalk repairs and pedestrian ramp improvements for compliance with ADA - \$713,280
- **Replacement vehicles**
 - Replace a heavy-duty truck used for snow removal and other activities - \$200,000

Stormwater Management Fund

The majority of revenue for the Stormwater Management Fund comes from utility billing of a monthly user charge for drainage. Pursuant to City Code (Chapter 13.50), these funds may be used for design and construction of stormwater management facilities; development of stormwater management master plan; revisions, updates or expansion of flood delineation maps and studies; purchase of stormwater facility maintenance equipment or computer software; related debt service; and repair and maintenance of the City's stormwater management facilities.

The 2023 budget recommends a transfer of \$165,675 to the General Fund to support servicing stormwater projects.

Wastewater Utilities Fund

In 2023, total revenues are projected to end \$195,000 higher than the original budgeted amount due to an increase in interest earnings and metered sales.

Budgeting conservatively in 2024, total revenues are estimated \$55,450 higher than the 2023 year-end projection. Expenditures for 2024 are projected \$33,207 lower than the 2023 budget. The fund continues to remain healthy and stable.

A total of \$493,200 is budgeted for capital outlay in 2023, including the following:

- **Collection system**
 - Engineering - \$60,000
- **Wastewater collection improvements**
 - Emergency sewer replacements, rip rap, and six manhole replacements - \$10,000
 - Survey with sonar - \$68,000
- **Improvements-Plant**
 - Phase II boiler controls - \$20,000
 - Effluent channel repair - \$20,000
 - Fence relocation - \$25,000
 - Filter Repair - \$15,000
 - Out building repairs - \$10,000
 - Harmonic repair - \$56,000

City Manager's Budget Message and Executive Summary

- UV replacement parts - \$11,000
- **Equipment-Plant**
 - Loaders and computer - \$40,000
 - Vac con upgrades- \$202,000

Water Utilities Enterprise Fund

In 2023, total revenues are expected to end \$242,539 higher than the original budgeted amount due to increased interest earnings and metered sales to customers.

Budgeting conservatively in 2024, total revenues are estimated \$8,046 higher than the 2023 year-end projection. Budgeted expenditures in 2024 are \$1,689,409 greater than the projected 2023 expenditures primarily due to continued delays related to construction of a new reservoir, fewer than anticipated meter replacements due to supply chain issues, additional costs for radium removal, and the pump station project. Funding for all these projects will be carried forward in 2024. Cost associated with engineering for the new reservoir (\$1.0 million) will also carried forward. City staff anticipates reaching an agreement with the Boy Scouts in 2023 for the land for the reservoir. Once the land is acquired, work can begin on design.

The fund continues to remain healthy and stable.

A total of \$4,358,500 is budgeted for capital outlay in 2024, including the following:

- **Water distribution improvements**
 - Meter replacement - \$250,000
 - North Well Field Pump Station - \$120,000
- **Equipment-Plant**
 - Gold Hill Water Tank - \$2,500,000
 - Vac con upgrades - \$373,000
- **Water system engineering**
 - New reservoir engineering - \$1,000,000

Personnel

The 2024 budget proposes the addition of 2.5 FTE in the General Fund. This is driven by continued growth in the City and increasing demand for a number of City services. The additions for 2024 are:

- 1.0 FTE Human Resources (HR) Specialist (\$58,000)
- 1.0 FTE Facilities Maintenance Worker II (\$56,250)
- 0.5 FTE Permit Technician in Planning and Building Services (\$25,000)

The two economic development positions funded through a transfer from the Lodging Tax Fund to the General Fund are removed for the 2024 Budget. The positions counts are reflected in the FTE for the General Fund.

More details on each position are found in the Department Summary pages.

Table 4 below shows staffing levels over time.

Table 4. Departmental FTE Positions (All Funds)

Department	2019	2020	2021	2022	2023	2024	Changes 23-24
General Fund							
City Attorney	1	1	1	0	0	0	0
City Manager's Office	6.88	6.88	6	6	8	7	-1
Courts	0.6	0.6	0.6	0.6	0.6	0.6	0
Finance and Administrative Svcs	5.2	5.2	5.4	7.4	10.4	10.4	0
Parks and Recreation	0	0	0	0	0	0	0
Planning and Building Svcs	4.96	4.5	4.5	5	5.5	6	0.5
Police	31	31	31	34	34	34	0
Public Works	20	20	20	21	19	20	1
Total, General Fund	69.64	69.18	68.5	74	77.5	78	0.5
Non-General Funds							
Cultural and Recreation Fund	9.33	9.33	9.33	9.33	9.33	9.33	0
Grants Fund (Victims Advocate)	1.5	1.5	1.5	1.5	1.5	1.5	0
Wastewater Fund	7.8	7.8	7.8	7.8	7.8	7.8	0
Water Fund	8.2	8.2	8.2	8.2	8.2	8.2	0
Total, Non-General Funds	26.83	26.83	26.83	26.83	26.83	26.83	0
Total, Citywide	96.47	96.01	95.33	100.8	104.33	104.83	0.5

Debt Service

The Memorial Park certificate of participation (COP) debt was paid off at the end of 2022.

Debt service in 2024 consists of the following:

City Manager’s Budget Message and Executive Summary

Table 5. Debt Service Commitments (All Funds)

Type	Description	2024 Principal	2024 Interest	2024 Total Payment
GF Bond (2015)	Woodland Aquatic Center construction	\$435,000	\$269,088	\$704,088
Loan (2015)	Colorado Water Resources and Power Development Authority (Wastewater Treatment Plant expansion)	\$100,000	-	\$100,000
Loan (2016)	Colorado Water Resources and Power Development Authority (Wastewater Treatment Plant expansion)	\$271,076	\$78,746*	\$349,822

*Includes \$50,746 service fee.

Downtown Development Authority debt

Debt service for the Downtown Development Authority in 2024 consists of the following:

Table 6. Debt service commitments (DDA)

Type	Description	2024 Principal	2024 Interest	2024 Total Payment
TIF Bond (2012)	Redevelopment projects at Tamarac Center and Woodland Station	\$240,000	\$60,502	\$300,502
TIF Bond (2018)	Capital and other expenses for economic development in downtown district	\$50,000	\$12,037	\$62,037

Additional Executive Summary Documents

The rest of the Executive Summary is composed of summary tables. Included are the following:

- Attachment 1: 2024 Budget Calendar
- Attachment 2: General Fund – Fund Balance Summary
- Attachment 3: General Fund – General Fund Revenues by Category
- Attachment 4: General Fund – General Fund Expenditures by Category
- Attachment 5: FTE Summary – All Funds
- Attachment 6: General Fund – Revenue Line Item Detail

Fund Balance Summary



2024 Annual Budget

General Fund - Fund Balance Summary (100)

2023 Projected Ending Fund Balance

Projected Fund Balance - 12/31/2022	\$ 4,868,274
2023 Projected Revenue	<u>14,912,279</u>
Projected Funds Available	19,780,553
2023 Projected Expenditures	<u>(13,843,586)</u>
Projected Fund Balance - 12/31/2023	<u>\$ 5,936,966</u>

2023 Ending Fund Balance Designations

Nonspendable Due from DDA	\$ -
Nonspendable Supplies Inventory	65,386
Restricted for Emergencies (TABOR)	428,954
Capital Debt Service Reserve	-
Unrestricted - Unassigned	<u>5,442,626</u>
Total Fund Balance - 12/31/2023	<u>\$ 5,936,966</u>

2024 Annual Budget

2024 Net Revenue Over/(Under) Expenditures

Revenue	\$ 15,268,317
Expenditures	
Salary and Benefits	\$ (7,114,531)
Operations and Maintenance	\$ (6,193,708)
Capital Projects/Outlay	\$ (796,075)
Debt Service	\$ (707,688)
Transfers Out	\$ (736,780)
Total Expenditures	<u>(15,548,782)</u>
Net Revenue Over/(Under) Expenditures	<u>\$ (280,465)</u>

2024 Ending Fund Balance

Projected Fund Balance - 12/31/2023	\$ 5,936,966
Net Revenue Over/(Under) Expenditures	<u>(280,465)</u>
Projected Fund Balance - 12/31/2024	<u>\$ 5,656,501</u>

Fund Balance Summary cont.



Nonspendable Due from DDA	\$ -
Nonspendable Supplies Inventory	65,386
Restricted for Emergencies (TABOR)	451,769
Capital Improvement Reserve	2,400,000
Unrestricted - Unassigned	<u>2,739,347</u>
Projected Fund Balance - 12/31/2022	<u><u>\$ 5,656,501</u></u>

2024 Unassigned Fund Balance Coverage of 17% Reserve

17% Fund Balance Required Reserve:	
Proposed Budget Expenditures	\$ 15,548,782
Less: School District Sales Tax/Discretionary Exp	<u>(3,039,009)</u>
Expenditures Subject to 17% Reserve	<u>\$ 12,509,773</u>
Fund Balance Required Reserve at 17%	<u><u>\$ 2,126,661</u></u>
2024 Unassigned Ending Fund Balance	\$ 2,739,347
Required Fund Balance Reserve at 17%	<u>2,126,661</u>
Unassigned Fund Balance in Excess/ (Short) of 17% Reserve - 12/31/2024	<u><u>\$ 612,685</u></u>
Fund Balance Reserve %	<u><u>21.90%</u></u>

Revenues by Category



GENERAL FUND SUMMARY (100)					
	2022	2023	2023	2024	2025
	Year-End	Adopted	Year-End	Projected	Projected
	Projections	Budget	Projections	Budget	Budget
Beginning Fund Balance	5,540,991	3,722,727	3,722,727	3,731,490	3,451,025
REVENUE					
Taxes	11,544,016	11,830,464	11,963,909	12,475,677	12,922,452
Licenses and Permits	138,000	133,900	139,000	134,500	138,600
Intergovernmental	654,742	632,721	644,476	670,002	657,700
Charges for Services	206,115	210,515	150,308	129,801	133,800
Fines and Forfeitures	66,000	68,000	45,200	57,000	58,700
Investment Earnings	8,500	20,000	225,000	225,000	200,000
Contributions/Donations Private Sources		-	-	-	-
Miscellaneous	241,500	196,500	587,047	76,500	76,500
Transfers In	845,478	1,316,202	1,157,339	1,499,837	1,530,415
Other Sources		-	-	-	-
Total Revenue/Other Financing Sources	13,704,351	14,408,302	14,912,279	15,268,317	15,718,167

Expenditures by Department



GENERAL FUND SUMMARY (100)					
	2022	2023	2023	2024	2025
	Year-End	Adopted	Year-End	Projected	Projected
	Projections	Budget	Projections	Budget	Budget
EXPENDITURES by Department/Division					
Elected Officials	22,500	46,600	46,600	32,600	33,250
City Manager	421,973	682,093	431,882	530,856	543,694
City Attorney	172,352	-	-	-	-
Assistant City Manager	-	-	-	-	-
City Clerk	358,766	368,657	420,898	496,621	487,191
Municipal Court	91,173	125,063	108,683	152,333	156,447
Planning and Building	458,832	515,690	522,294	625,366	621,441
Inter/Nondepartmental	630,100	931,507	888,261	1,047,559	1,078,799
Education Support	2,979,142	3,068,516	3,159,691	3,254,482	3,352,132
Finance	510,703	619,690	615,721	661,431	689,765
Facilities and Grounds	1,073,269	1,221,903	1,142,370	1,246,838	1,226,169
Information Technology	383,044	440,762	361,710	659,374	406,871
Police Operations	2,975,167	3,401,135	3,254,136	3,571,782	3,579,445
Public Works Administration	353,067	426,497	510,909	414,073	424,100
Fleet Maintenance	514,942	563,343	582,125	628,118	600,794
Street Operations	532,122	673,918	430,321	782,881	755,660
Community Engagement	-	-	-	-	-
Debt Service	3,400,538	705,088	705,088	707,688	704,488
Transfers Out	644,925	609,078	662,898	736,780	799,400
Other Financing Uses	-	-	-	-	-
Total Expenditures/Other Financing Uses	15,522,616	14,399,539	13,843,586	15,548,782	15,459,645
Ending Fund Balance	3,722,727	3,731,490	4,791,419	3,451,025	3,709,547

Revenue Line Item Detail



GENERAL FUND REVENUE (100)				
		2023	2023	2024
		Adopted	Year-End	Projected
		Budget	Projections	Budget
	Taxes			2,733,787
100-000-3111	Property Tax	2,096,244	2,054,319	2,305,868
100-000-3121	Specific Ownership Tax	247,200	225,000	250,000
100-000-3131	Sales Tax - General 2%	5,630,304	5,797,598	5,971,526
100-000-3132	Sales Tax - Education 1.09%	3,068,516	3,159,691	3,254,482
100-000-3135	Sales Tax Vendor Fee	-	-	-
100-000-3139	Delinquent Sales Tax Penalty and Interest	6,500	20,000	6,500
	Lodging Tax	-	-	-
100-000-3141	Use Tax - Motor Vehicle	280,000	260,000	260,000
100-000-3142	Use Tax - Construction	180,000	95,000	100,000
100-000-3151	Franchise Tax - Electric	195,500	195,500	195,500
100-000-3152	Franchise Tax - Gas	94,000	125,000	100,000
100-000-3153	Franchise Tax - Telephone	17,400	17,000	17,000
100-000-3154	Franchise Tax - Cable	14,800	14,800	14,800
	Total Taxes	11,830,464	11,963,909	12,475,677
	Licenses and Permits			
100-000-3210	Liquor Licenses	4,100	5,000	4,500
100-000-3220	Business Licenses	125,000	125,000	125,000
100-000-3240	ROW/Street Cut Permits	4,800	9,000	5,000
	Total Licenses and Permits	133,900	139,000	134,500
	Intergovernmental			
100-000-3311	Highway User Tax Fund (HUTF)	293,021	293,021	301,902
100-000-3312	Motor Vehicle Registration	36,100	36,100	36,100
100-000-3313	Cigarette Tax	17,500	12,500	17,000
100-000-3314	Severance Tax	36,100	35,000	35,000
100-000-3321	Road and Bridge	25,000	42,855	30,000
100-000-3331	PSAP Personnel Funding Reimbursement	225,000	225,000	225,000
100-000-3360	Federal Grants	-	-	-
100-000-3370	State Grants - Police Department	-	-	-
100-000-3371	DOLA Grants	-	-	-
100-000-3372	Drug Prevention SRO Grant	-	-	-
100-000-3373	State Grants - Other	-	-	25,000
	Total Intergovernmental	632,721	644,476	670,002

Revenue Line Item Detail



GENERAL FUND REVENUE (100)				
		2023 Adopted Budget	2023 Year-End Projections	2024 Projected Budget
	Charges for Services			
	<i>Court</i>			
100-000-3411	Court Fees	13,200	11,800	13,200
100-000-3417	Teen Court	1,500	-	-
	Total Court	14,700	11,800	13,200
	<i>Police</i>			
100-000-3421	Police Fees	20,000	22,000	20,000
100-000-3427	School Resource Officer - WPSD	72,315	32,008	-
	Total Police	92,315	54,008	20,000
	<i>Planning and Building</i>			
100-000-3431	Zoning And Subdivision Fees	35,000	35,000	35,000
100-000-3432	Public Notice Fee Recovery	1,500	1,500	1,500
100-000-3433	Building Permit Fees	25,000	15,000	25,000
100-000-3651	Regional Park Fees	25,000	25,000	25,000
	Total Planning and Building	86,500	76,500	86,501
	<i>Public Works</i>			
100-000-3441	Public Works Fees	2,600	2,000	2,600
	Total Public Works	2,600	2,000	2,600
	<i>Cemetery</i>			
100-000-3451	Cemetery Fees	14,400	6,000	7,500
	Total Cemetery	14,400	6,000	7,500
	<i>Teen Center</i>			
100-000-3492	Teen Center Food Sales	-	-	-
	Total Teen Center	-	-	-
	Total Charges for Services	210,515	150,308	129,801

Revenue Line Item Detail



GENERAL FUND REVENUE (100)				
			2023	2023
			Adopted	Year-End
			Budget	Projections
				2024
				Projected
				Budget
	Fines and Forfeitures			
100-000-3510	Traffic Fines		67,000	45,000
100-000-3520	Other Fines		1,000	200
	Total Fines and Forfeitures		68,000	45,200
	Investment Earnings			
100-000-3610	Interest		20,000	225,000
	Total Investment Earnings		20,000	225,000
100-000-3801	IREA Patronage		17,000	5,000
100-000-3802	Admin Fee - Re-2 Sales Tax		4,500	4,500
100-000-3851	Sale Of Assets		5,000	10,000
100-000-3879	Other Miscellaneous Revenue		50,000	17,547
100-000-3872	DDA City Loan Principal		120,000	550,000
	Total Miscellaneous		196,500	587,047
				76,500

Revenue Line Item Detail



GENERAL FUND REVENUE (100)				
		2023	2023	2024
		Adopted	Year-End	Projected
		Budget	Projections	Budget
	Other Sources			
100-000-3881	2015 Bond Proceeds	-		-
100-000-3882	2015 Bond Premium	-		-
100-000-3885	2015 C.O.P. Proceeds	-		-
100-000-3886	2015 C.O.P. Premium	-		-
	Total Other Sources	-		-
	Transfers In			
100-000-3923	From Lodging Tax Fund	524,235	365,391	321,390
100-000-3924	From Conservation Trust Fund	13,000	13,000	13,700
100-000-3941	From Streets CIP Fund	161,675	161,675	510,081
100-000-3942	From Stormwater Management Fund	161,675	161,675	165,675
100-000-3951	From Water Utility Fund	249,837	249,827	268,272
100-000-3952	From Wastewater Utility Fund	205,781	205,771	220,720
	Total Transfers In	1,316,202	1,157,339	1,499,837
	Total Revenue and Other Sources	14,408,302	14,912,279	15,268,317



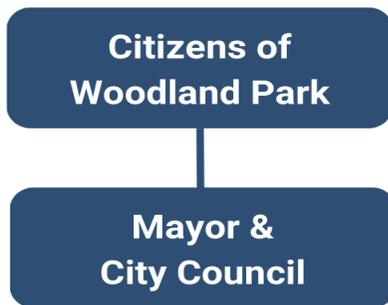
General Fund



Department Overview

- Serves as the legislative body for the City
- Establishes vision and strategic goals for the City
- Appoints the City Manager, City Attorney, and Municipal Judge
- Appoints members to the various boards and commissions
- Council members serve as City liaisons to different national, state, and local organizations
- Adopts ordinances and resolutions

Organizational Chart



2023 Current-Year Projection

The City Council is projected to finish the year at budget.

2024 Budget Adjustments

There are no adjustments to the City Council budget for 2024.



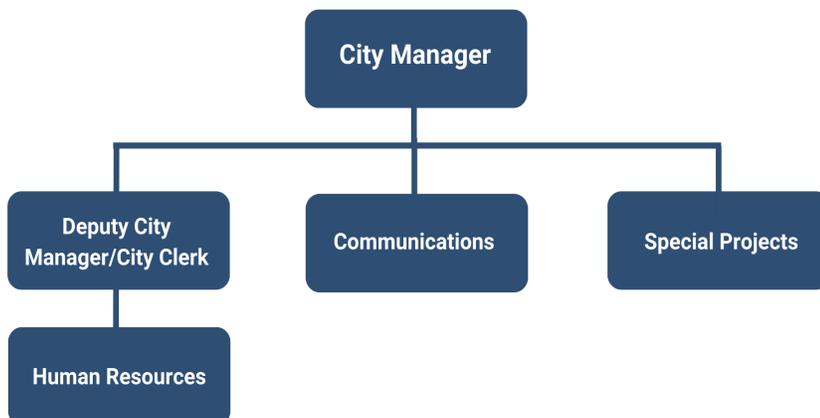
GENERAL FUND EXPENDITURES (100)				
City Council				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
Operating Expenditures				
100-105-2110	Economic Development	15,000	15,000	-
100-105-3335	Operating expenditures miscellaneous	17,950	17,950	17,950
100-105-5800	Training/Travel	10,000	10,000	11,000
100-105-6100	Supplies	150	150	150
100-105-6125	Meetings/Mileage/Meals	3,000	3,000	3,000
100-105-8003	Special Projects	500	500	500
Total Operating Expenditures		46,600	46,600	32,600
Discretionary Appropriation				
100-105-8001	Community Investment	-	-	-
100-105-8002	Woodland Park Main Street	-	-	-
Total Discretionary Appropriation		-	-	-
Total Elected Officials		46,600	46,600	32,600



Department Overview

- Provides professional expertise and support to Mayor and City Council.
- Provides organization-wide leadership and direction to departments; steers the organization, vision and culture of public service.
- Manages public records and provides public access to records.
- Processes applications for state liquor licensing and issues local liquor licenses and permits.
- Manages the biannual municipal election.
- Coordinates employment activities, receiving and acting on employee complaints or grievances, administering employee records and ensuring compliance with employment laws and regulations.
- Develops and implements strategic communications for departments and residents.
- Responds to media inquiries, develops press releases, conducts crisis communications, and manages social media presence.
- Provides marketing strategy, brand development and management, and administers City website information.
- Guides the organization in identifying and executing innovative and strategic initiatives.
- Manages Woodland Park cemetery.

Organizational Chart





2023 Current-Year Projection

The City Manager's Office experienced significant turnover in 2023, seeing the resignation of both the City Manager and the Assistant to the City Manager. In addition, the two (2) Economic Development positions proposed in the 2023 Adopted Budget were unable to be filled. As a result, the City Manager's Office will be substantially below budget for the year.

2024 Budget Adjustments

The primary new request for the 2024 Budget is the addition of an HR Specialist. This position is needed to assist the Human Resources (HR) department with a variety of functions and will enable the HR manager to focus on strategic initiatives that should improve staff recruitment and retention budget for 2023.

Type	Adjustment Title	Ongoing/One-time	FTE	Amount (\$)
SLAR	HR Technician	Ongoing	1	\$58,000

Full-time Equivalent (FTE) Position Summary

Position Title	FTE Count	Change from 2023
City Manager	1	-
Deputy City Manager/City Clerk	1	-
Communications Manager	1	-
Human Resources	2	+1
Total	5	+1

City Manager's Office



GENERAL FUND EXPENDITURES (100)				
City Manager				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
Salaries and Benefits				
100-110-1100	Salaries/Wages Full-time	441,240	264,302	326,583
100-110-1400	Auto Allowance	6,960	4,500	6,960
100-110-1410	Health Insurance Allowance	16,800	-	16,800
100-110-1700	Insurance	42,000	34,353	45,400
100-110-1710	Payroll Taxes	35,079	21,012	25,963
100-110-1720	Retirement	22,062	13,215	16,329
Total Salaries and Benefits		564,141	337,382	438,036
Operating Expenditures				
100-110-2010	Comm Engage/Promotion/Marketing	24,000	26,000	24,000
100-110-3500	Professional Services	40,000	22,000	-
100-110-5800	Training/Travel	5,667	3,000	5,500
100-110-5850	Membership Dues	2,500	2,500	2,500
100-110-6100	Supplies	300	700	300
100-110-6125	Meetings/Mileage/Meals	731	500	750
100-110-5300	Telephone/Communications	3,044	1,500	3,000
100-110-6200	Certified Small Business Development Grant			-
100-110-2011	Citizen's Academy	2,500	800	2,500
100-110-2110	Special Events	35,000	35,000	35,000
100-110-2090	Cemetery	2,000	1,000	2,000
100-110-8802	Main Street Contribution	-	-	15,000
100-110-2070	Keep Woodland Park Beautiful	2,210	1,500	2,270
Total Operating Expenditures		117,952	94,500	92,820
Capital Outlay				
100-110-7500	Cemetery Capital	-		-
Total Capital Outlay		-		-
Total City Manager		682,093	431,882	530,856

City Manager's Office



GENERAL FUND EXPENDITURES (100)				
City Clerk				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
Salaries and Benefits				
100-112-1100	Salaries/Wages Full-time	266,212	270,244	343,312
100-112-1700	Insurance	36,300	28,908	49,000
100-112-1710	Payroll Taxes	21,164	21,484	27,293
100-112-1720	Retirement	13,311	13,512	17,166
Total Salaries and Benefits		336,987	334,148	436,771
Operating Expenditures				
100-112-2020	Elections	250	25,000	30,000
100-112-2030	Open Records	-		-
100-112-2040	Human Resources Recruitment	6,000	40,000	6,500
100-112-2050	Cemetery	-	-	-
100-112-3200	Professional Services	-	-	-
100-112-3310	Liquor Licensing Expense	500	500	500
100-112-3920	Codification	4,500	3,000	4,500
100-112-5100	Document/Records Services	5,500	10,000	5,500
100-112-5150	Recording	400	400	400
100-112-5300	Telephone/Communications	2,120	1,200	2,000
100-112-5400	Advertising/Legal Notices	3,000	500	3,000
100-112-5800	Training/Travel	7,000	4,500	5,000
100-112-5850	Membership Dues	1,150	1,150	1,200
100-112-6100	Supplies	750	250	750
100-112-6125	Meetings/Mileage/Meals	500	250	500
100-112-3240	Publications/Reports	-		-
Total Operating Expenditures		31,670	86,750	59,850
Capital Outlay				
100-112-7500	Cemetery Capital			
Total Capital Outlay		-	-	-
Total City Clerk		368,657	420,898	496,621

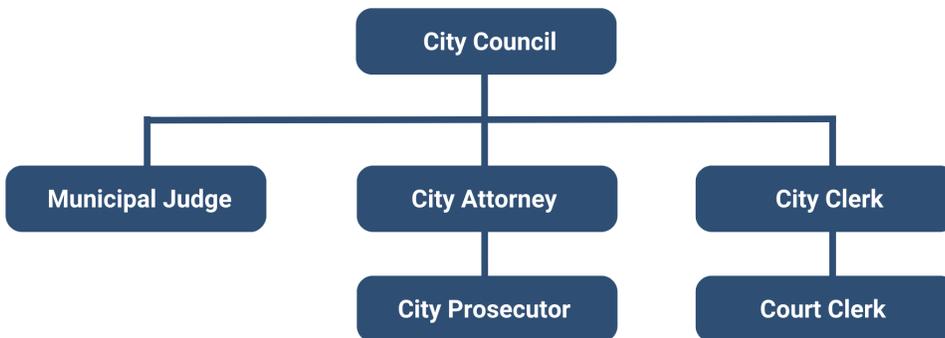
Municipal Court



Department Overview

- The Municipal Court has jurisdiction over violations of the City Charter provisions and City Ordinances.
- Court proceedings are governed by City Ordinances, Colorado Municipal court rules, and Colorado State Statutes.
- The Municipal Court handles various types of traffic and criminal violations.
- Many of the traffic violations are payable prior to Court, but most criminal violations require an appearance in person before a Municipal Judge.
- Citations involving an animal are considered criminal violations.
- Court is in session every second and fourth Wednesday of the month, unless otherwise stated.
- Juvenile Court is held on the fourth Wednesday of each month.

Organizational Chart





2023 Current-Year Projection

The Municipal Court is projected to finish the year at budget.

2024 Budget Adjustments

The Teen Court function will be relocating from the Police Department to Municipal Court. This is a transfer in the Budget of \$24,000 from the Police Department to Municipal Court.

Full-time Equivalent (FTE) Position Summary

Position Title	FTE Count	Change from 2023
Municipal Judge	.5	-
Court Clerk	.6	-
City Attorney	Contract	-
City Prosecutor	Contract	-
Total	1.1	0

Municipal Court



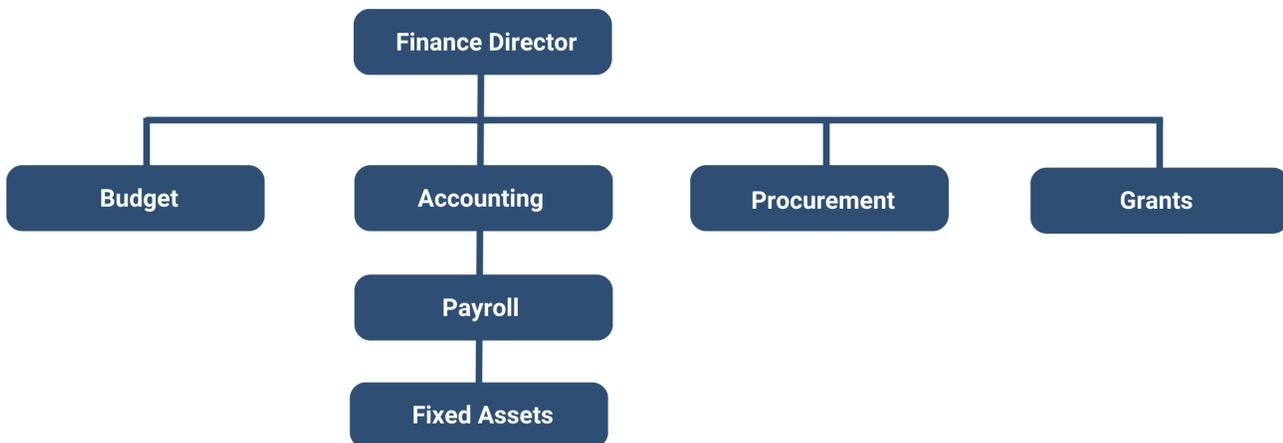
GENERAL FUND EXPENDITURES (100)				
Municipal Court				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
Salaries and Benefits				
100-113-1200	Salaries/Wages Part-time	75,741	64,459	78,771
100-113-1710	Payroll Taxes	6,021	5,124	6,262
	Total Salaries and Benefits	81,763	69,583	85,033
Operating Expenditures				
100-113-2060	Jury Trials	500	500	500
100-113-3200	Professional Services	3,500	500	27,500
100-113-3210	Legal Services	30,000	30,000	30,000
100-113-5800	Training/Travel	7,200	7,200	7,200
100-113-5050	Custody of Prisoners	500	-	500
100-113-5850	Membership Dues	400	400	400
100-113-6100	Supplies	1,200	500	1,200
	Total Operating Expenditures	43,300	39,100	67,300
	Total Municipal Court	125,063	108,683	152,333



Department Overview

- Develop and monitor the city's fiscal year budget to ensure a balanced budget
- Safeguard the city's financial investments and financial assets
- Timely recognition of the city's transactions in the general ledger
- Proper payment of all Local, State, and Federal taxes, bond payments and other liabilities
- Submission of State and Federal Filings (W2, 1099)
- Oversight of the annual financial statements and annual financial audit
- Manage financial institution contracts and the city's cash position and investment strategies
- Review contracts and generate purchase orders
- Create and maintain financial policies and oversight of:
- Manages Woodland Park cemetery.

Organizational Chart





2023 Current-Year Projection

The Finance Department is projected to finish the year at budget.

2024 Budget Adjustments

No additions are requested for the Finance Department Budget in 2024.

Full-time Equivalent (FTE) Position Summary

Position Title	FTE Count	Change from 2023
Finance Director	1	-
Sales Tax Accountant	1	-
Accounting Manager	1	-
Grant Analyst	1	-
Administrative Assistant	1	-
Total	5	0



GENERAL FUND EXPENDITURES (100)				
Finance				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
Salaries and Benefits				
100-117-1100	Salaries/Wages Full-time	383,814	406,965	423,099
100-117-1300	Overtime	-	-	-
100-117-1700	Insurance	58,400	40,414	60,000
100-117-1710	Payroll Taxes	29,746	32,354	32,790
100-117-1720	Retirement	19,191	20,348	21,155
	Total Salaries and Benefits	491,150	500,081	537,044
Operating Expenditures				
100-117-2310	Office Equipment & Maintenance	-	-	-
100-117-3120	Telephone Charges	-	-	-
100-117-3220	Financial Services	28,000	28,000	28,000
100-117-3500	Professional Services	21,840	21,840	23,587
100-117-5500	Publications/Reports	-	-	-
100-117-5800	Training/Travel	4,600	4,000	5,500
100-117-5850	Membership Dues	800	800	1,000
100-117-5900	Bank Charges	18,300	8,000	18,300
100-117-5950	County Treasurer Fee	37,000	42,000	37,000
100-117-6100	Supplies	6,000	3,500	6,000
	Total Operating Expenditures	116,540	108,140	119,387
Capital Outlay				
100-117-7500	Financial Software	12,000	7,500	5,000
	Total Capital Outlay	12,000	7,500	5,000
	Total Finance	619,690	615,721	661,431



Department Overview

- Maintain short response times for helpdesk requests.
- Implement best-practices for technology utilization
- Optimize device utilization and end-user training initiatives.
- Maintain excellent documentation and published policies.
- Administer all aspects of Information Security procedures
- Manages Woodland Park cemetery.

Organizational Chart



2023 Current-Year Projection

The Information Technology Department is projected to finish the year under budget due to staffing shortages.

Information Technology



2024 Budget Adjustments

The City is looking to move forward with additional phases of bringing Fiber throughout the City. A \$250,000 SLAR request is recommended to proceed with the next phases.

Type	Adjustment Title	Ongoing/One-time	FTE	Amount (\$)
SLAR	Fiber Phase 3 & 4	One-time	-	\$250,000

Full-time Equivalent(FTE) Position Summary

Position Title	FTE Count	Change from 2023
Information Technology Manager	1	-
Help Desk Support	1	-
IT Intern	.5	-
Total	2.5	0

Information Technology



GENERAL FUND EXPENDITURES (100)				
Information Technology				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
Salaries and Benefits				
100-120-1100	Salaries/Wages Full-time	139,602	71,550	120,486
100-120-1200	Salaries/Wages Part-time	-	10,500	14,060
100-120-1700	Insurance	8,100	11,398	16,000
100-120-1710	Payroll Taxes	10,819	5,545	9,579
100-120-1720	Retirement	6,980	3,577	6,024
Total Salaries and Benefits		158,501	95,570	166,149
Operating Expenditures				
100-120-3200	Professional Services	-	16,500	12,500
100-120-3500	Contract Services	12,500	-	-
100-120-3700	Information Technology Services	129,560	135,190	90,000
n/a	Network Services	-	-	-
100-120-4340	Technology Repair and Maintenance	41,466	35,000	42,000
100-120-4350	Printer/Copier Repair and Maintenance	32,600	32,000	32,600
100-120-6100	Supplies	210	200	200
100-120-6710	Small Tools/Equipment/Software	43,925	38,500	43,925
n/a	Audio/Visual	-	-	-
100-120-5800	Travel/Training	4,000	1,250	4,000
100-120-6500	Fiber Maintenance	3,000	-	3,000
Total Operating Expenditures		267,261	258,640	228,225
Capital Outlay				
100-120-7520	Technology Equipment	15,000	7,500	265,000
Total Capital Outlay		15,000	7,500	265,000
Total Information Technology		440,762	361,710	659,374

Inter/Non-Departmental



Department Overview

- City legal services
- Central office supplies, city phones and communication devices, postage & shipping, custodial services
- Insurance broker fees, Fees for COBRA, health savings account, and flex spending account administration
- Recognition & rewards for employees years of service and outstanding employees
- Federal mandated drug testing for employees with a commercial driver license
- Insurance for workers compensation, property, casualty, and deductible
- Visitor center services
- Animal control services
- Non-City property repairs
- Membership dues for the Colorado Municipal League, Pikes Peak Area Council of Governments, and Employers Council
- Professional services & education support
- Safety supplies and recognition

2023 Current-Year Projection

The Inter/Non-departmental Department is projected to finish the year at budget.

2024 Budget Adjustments

General increases in Citywide contracts are \$116,500 in the Inter/Non-department budget for 2024. The mandated increases are primarily in Worker's Compensation, Property Casualty and custodial services.

Type	Adjustment Title	Ongoing/One-time	FTE	Amount (\$)
SLAR	CIRSA Renewal	Ongoing	-	\$91,500
SLAR	Custodial Services - Bathrooms	Ongoing	-	\$25,000

Inter/Non-Departmental



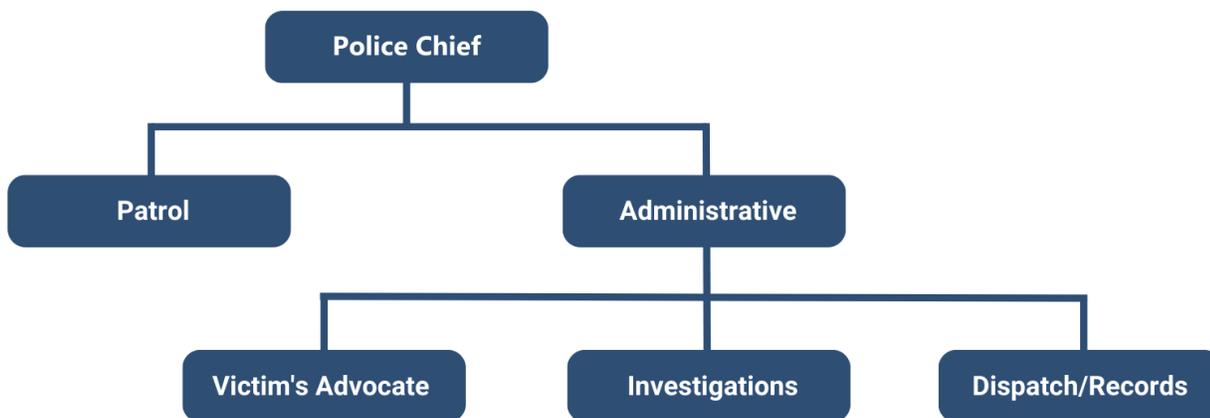
GENERAL FUND EXPENDITURES (100)				
Inter/Nondepartmental				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
Operating Expenditures				
100-199-1100	Salaries/Wages Full-time	50,000	-	50,000
100-199-2090	Visitor Center Services	20,000	12,000	20,000
100-199-2100	Education Support	3,068,516	3,159,691	3,254,482
100-199-2335	Safety	6,700	5,000	6,700
100-199-3200	Professional Services	-	1,500	-
100-199-3210	Legal Services	172,352	172,352	172,352
100-199-3335	Employee Services	73,046	73,000	73,000
100*199-3700	IT Services	30,839	30,839	30,000
100-199-4230	Custodial Services	55,000	70,000	80,000
100-199-4290	Non-City Property Repairs	-	-	-
100-199-5060	Animal Control Services	42,000	42,000	42,000
100-199-5200	Property/Casualty Insurance	416,030	416,030	507,557
100-199-5300	Telephone/Communications	30,600	30,600	30,600
100-199-5350	Postage/Shipping	9,100	9,100	9,100
100-199-5850	Membership Dues	16,800	16,800	17,250
100-199-6100	Supplies	9,040	9,040	9,000
Total Operating Expenditures		4,000,023	4,047,952	4,302,040
Total Inter/Nondepartmental		4,000,023	4,047,952	4,302,040



Department Overview

- The Police Department operates year-round in service to the community.
- Dispatch personnel answer business and emergency phone calls from the public
- Officers respond to calls for service and completely investigate cases.
- Protection of life and the safety of the public
- Coordinate with other public safety departments for joint response to natural and man-made disasters.
- Personnel also participate in proactive patrols of residential neighborhoods and the business community.

Organizational Chart





2023 Current-Year Projection

The Police department is projected to finish the year under budget due to staffing shortages.

2024 Budget Adjustments

Four (4) patrol vehicles are requested in the Budget to replacing aging vehicles with high mileage. The total for this request is \$200,000. Funds have been shifted between budget lines, but no additional asks are included.

Type	Adjustment Title	Ongoing/One-time	FTE	Amount (\$)
SLAR	4 Vehicles	One-time	-	\$200,000

Full-time Equivalent Position Summary

Position Title	FTE Count	Change from 2023
Chief of Police	1	-
Dispatch & Records Supervisor	1	-
Dispatcher	8	-
Officer	17	-
Administrative Assistant	1	-
Support Services Coordinator	1	-
Sergeant	4	-
Lieutenant	1	-
Total	34	0



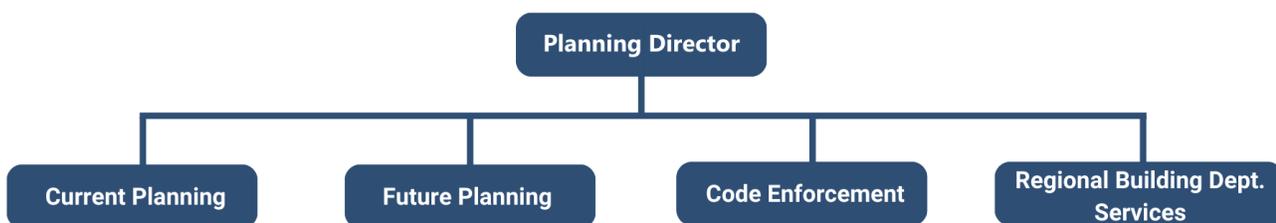
GENERAL FUND EXPENDITURES (100)				
Police Operations				
		2023	2023	2024
		Adopted	Year-End	Projected
		Budget	Projects	Budget
Salaries and Benefits				
100-221-1100	Salaries/Wages Full-time	2,242,255	1,844,164	2,331,265
100-221-1200	Salaries/Wages Part-time	-	-	-
100-221-1300	Overtime	136,100	238,637	140,200
100-221-1700	Insurance	369,000	253,952	398,500
100-221-1710	Payroll Taxes	68,600	165,583	70,700
100-221-1720	Retirement	151,900	166,624	197,717
	Total Salaries and Benefits	2,967,855	2,668,960	3,138,382
Operating Expenditures				
100-221-2040	Police Recruitment	10,000	7,500	10,000
100-221-2200	School Programs	3,525	1,000	-
100-221-2210	Teen Court	1,000	200	-
100-221-2220	Community Programs	2,500	3,000	2,600
100-221-2230	Police Reserves Expenditures	-	-	-
100-221-2240	Emergency Management	4,700	500	8,400
100-221-2250	K-9 Program	-	-	-
100-221-2260	Inter-Agency Tactical Team	-	-	-
100-221-3340	Medical Services	2,500	2,500	2,600
100-221-3345	In Custody Medical Services	-	-	-
100-221-3500	Professional Services	-	-	2,600
100-221-3700	Information Technology Services	37,000	67,796	37,500
100-221-4320	Equipment Repair and Maintenance	54,000	70,187	55,000
100-221-5050	Custody Of Prisoners	3,500	500	-
100-221-5300	Telephone/Communications	28,500	28,000	28,500
100-221-5800	Training/Travel	35,500	50,000	35,500
100-221-5850	Membership Dues	12,500	22,000	12,500
100-221-6100	Supplies	9,000	17,500	9,000
100-221-6160	Police Supplies	19,855	61,652	20,000
100-221-6210	Clothing/Uniforms	19,200	35,000	19,200
	Total Operating Expenditures	233,280	359,835	233,400
Capital Outlay				
100-221-7400	Police Supplies	-	13,936	-
100-221-7510	Technology Equipment/Vehicles	200,000	211,406	200,000
	Total Capital Outlay	200,000	225,342	200,000
	Total Police Operations	3,401,135	3,254,136	3,571,782



Department Overview

- The Planning & Building Services Department provides assistance to developers, contractors, business owners, and homeowners in navigating the City’s development and permitting processes. Staff has limited authority so many of the applications are reviewed and recommended or decided by other Boards and Committees. The department provides staff support to the Planning Commission, Board of Adjustment, Board of Review, and Historic Preservation Committee.
- Current planning involves development review, public processes and approvals of all types of Zoning Development Permits (i.e., decks, fences, signs, home occupations, additions, remodels, single family homes, commercial development, grading permits and infrastructure) and development cases (i.e., rezoning, conditional use permits, site plan reviews, annexations, subdivisions of various types, planned unit development amendments, change in use, and flood hazard development permits).
- Building and construction services are in coordination with Pikes Peak Regional Building Department.
- Code compliance and enforcement responds to and investigates zoning violations and various complaints.
- Long-range planning objective is quality growth and development within the City’s available resources. This involves making and adopting plans as well as updates to municipal regulations.

Organizational Chart





2023 Current-Year Projection

The Planning Department expects to end the year slightly over budget. This is due to increased costs for implementing the permit tracking software that should come online in early 2024.

2024 Budget Adjustments

A conversion of a part-time (30 Hours/week) employee to a Full-time employee is requested in 2024. This is needed due to an increased workload and volume of building projects. The total cost is projected at \$25,000. An additional \$30,000 for professional services are also requested to assist with bringing the permit software tracking online and to assist with improvements in the permitting process.

Type	Adjustment Title	Ongoing/One-time	FTE	Amount (\$)
SLAR	Salaries/Wages Convert PT to FT	Ongoing	.5	\$50,000
SLAR	Increased Contract Professional Services	One-time	-	\$30,000

FTE Position Summary

Position Title	FTE Count	Change from 2023
Planning Director	1	-
City Planners	2	-
Code Enforcement	1	-
Permit Technicians	2	-
Total	6	0

Planning & Building



GENERAL FUND EXPENDITURES (100)				
Planning and Building				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
Salaries and Benefits				
100-114-1100	Salaries/Wages Full-time	328,682	323,461	413,745
100-114-1200	Salaries/Wages Part-time	66,351	51,890	23,793
100-114-1300	Overtime	300	-	300
100-114-1700	Insurance	52,500	43,327	65,600
100-114-1710	Payroll Taxes	25,473	25,068	32,065
100-114-1720	Retirement	16,434	16,173	20,687
Total Salaries and Benefits		489,740	459,919	556,191
Operating Expenditures				
100-114-2070	Keep Woodland Park Beautiful	-	-	-
100-114-2071	Historic Preservation Committee	2,800	2,800	14,800
100-114-3200	Professional Services	1,000	30,000	30,000
100-114-6210	Clothing/uniform	300	-	300
100-114-5300	Telephone/Communications	2,100	1,200	2,200
100-114-5400	Advertising/Legal Notices	1,500	1,500	1,800
100-114-5800	Training/Travel	2,500	1,250	3,000
100-114-5850	Membership Dues	2,500	2,500	3,000
100-114-6100	Supplies	1,250	2,000	2,000
Total Operating Expenditures		13,950	41,250	57,100
Capital Outlay				
100-114-7500	Planning-Capital Outlay	12,000	21,125	12,075
Total Capital Outlay		12,000	21,125	12,075
Total Planning		515,690	522,294	625,366



Department Overview

- Provides professional Street, Drainage, facility and grounds expertise and support to City Manager and City Council.
- Provides safe and reliable road network for our citizens.
- Manages and maintains the storm water collection system.
- Maintain the City facilities to included parks, buildings, restrooms, sidewalks and drainage structures.
- Coordinates development activities, receiving and acting on citizen complaints or grievances, administering State mandates and ensuring compliance with
- State laws and regulations.
- Provide development review for all commercial and residential construction.
- Provide construction inspections for all commercial and residential development.
- Provide snow removal services.
- Provide maintenance on all fleet vehicles.
- Management of the 1.0% Sales tax to fund road improvements in the 410 Fund.
- Project management and implementation of Capital projects
- Manages Woodland Park cemetery.

Organizational Chart





2023 Current-Year Projection

Public Works will finish the year significantly under budget due to staffing shortages in Streets Operations and Facilities and Grounds through the early portion of 2023. However, the crews are now currently fully staffed with several CDL drivers. Positioning the Public Works’ crews to start to 2024 in a great position.

Public Works has also developed a comprehensive GIS asset management and work management data base, to be used by our crews in 2024 to schedule work and maximize efficiency. As more information is logged into the system, the this serves as a comprehensive record keeping and infrastructure database to allow staff to easily obtain critical information they need in the field.

To address the major pothole and drainage concerns, the City reconstructed many of the major problem intersections and addressed ADA accessibility as well as concrete issues. The Ute Pass Cultural center rear lot was reconstructed, and the entire City restriped and key areas Chip sealed and crack sealed to stay on track with the City Pavement Management plan. Most importantly, the City streets crew went from zero full time staff members at the beginning of the year to a fully staffed crew of qualified operators. These incredible crews have made great headway on addressing drainage and pothole concerns throughout the City, and continue to address deferred maintenance.

Full-time Equivalent Position Summary

Position Title	FTE Count	Change from 2023
Facilities & Grounds	8	-
Fleet	3	-
Streets	7	-
Administration	4	-
Total	22	0



2024 Budget Adjustments

Public Works is requesting 1 additional Maintenance Worker II position to work in Facilities and Grounds. This position is needed to assist with Parks Maintenance and better position the crews to provide an increased level of service and maintenance throughout the City.

The focus for Public Works has been to build foundation systems and stack designs for shovel ready projects in subsequent years. To achieve this goal the Public Works Project Manager has been dedicated to managing and completing City wide capital projects. Streets projects are designed using a “complete streets” approach where drainage, asphalt, water/wastewater line replacement, and pedestrian accessibility are all considered yielding projects that only require “digging once”. With a programmed approximately \$7M in streets projects alone, the projects designed in 2023 for construction in 2024 are: Four City streets (Lake, Browning, Pine Ridge, and Dewell), Hwy 67 turn lane improvements from Valley View to Lovell Gulch, ADA and trail accessibility improvements City Wide, median improvements with art in the public right of way, and a cemetery expansion project to effectively double the size of number of plots.

Additionally, the Public Works department requests vehicle purchases for 1 F-150 and 1 F-350 and 2 Toolkat leases for Facilities and Grounds; 1 F-250 for Fleet Management. These will replace aging and high mileage vehicles. \$50,000 has also been added to Capital Outlay as a potential grant match for Meadow Wood Park.

Type	Adjustment Title	Ongoing/One-time	FTE	Amount (\$)
SLAR	Vehicles - 3	One-time	-	\$197,000
SLAR	Toolkat Leases - 2	One-time	-	\$20,000
SLAR	Capital Outlay for Meadow Wood Park	One-time	-	\$50,000
SLAR	Maintenance Worker II	Ongoing	1	\$50,000

Public Works (Admin/Engineering)



GENERAL FUND EXPENDITURES (100)				
Public Works Administration/Engineering				
		2023	2023	2024
		Adopted	Year-End	Projected
		Budget	Projects	Budget
Salaries and Benefits				
100-331-1100	Salaries/Wages Full-time	302,791	381,948	288,599
100-331-1700	Insurance	37,700	49,148	40,700
100-331-1710	Payroll Taxes	23,466	30,365	22,944
100-331-1720	Retirement	15,140	19,097	14,430
Total Salaries and Benefits		379,097	480,559	366,673
Operating Expenditures				
100-331-3230	Engineering Services	30,000	20,000	30,000
100-331-4000	Purchased Property Services	3,000	1,200	3,000
100-331-4320	Equipment Repair and Maintenance	300	300	300
100-331-5000	Purchased Services	3,000	1,500	3,000
100-331-5300	Telephone/Communications	2,200	1,200	2,200
100-331-5400	Advertising/Legal Notices	1,000	500	1,000
100-331-5800	Training/Travel	4,200	2,400	4,200
100-331-5850	Membership Dues	1,800	1,500	1,800
100-331-6100	Supplies	700	1,000	700
100-331-6210	Clothing/Uniforms	1,200	750	1,200
Total Operating Expenditures		47,400	30,350	47,400
Total Public Works Admin/Engineering		426,497	510,909	414,073

Public Works (Fleet)



GENERAL FUND EXPENDITURES (100)				
Fleet Maintenance				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
Salaries and Benefits				
100-332-1100	Salaries/Wages Full-time	181,906	189,916	200,915
100-332-1300	Overtime	6,000	1,500	6,200
100-332-1700	Insurance	15,300	22,781	24,000
100-332-1710	Payroll Taxes	14,462	15,098	15,973
100-332-1720	Retirement	9,095	9,496	10,046
	Total Salaries and Benefits	226,763	238,791	257,133
Operating Expenditures				
100-332-2335	Safety	500	500	500
100-332-4210	Trash/Disposal Service	2,400	1,000	2,400
100-332-4310	Building Maintenance	1,100	1,500	1,500
100-332-4320	Equipment Repair and Maintenance	1,000	1,000	2,000
100-332-4410	Vehicle Maintenance - Streets/PW Admin	40,500	40,000	42,000
100-332-4420	Vehicle Maintenance - Police	19,000	19,000	20,000
100-332-4430	Vehicle Maint - Parks, Buildings, and Grounds	19,000	21,000	20,000
100-332-4440	Vehicle Maintenance - General Admin	2,200	1,200	2,200
100-332-5000	Purchased Services	7,600	3,000	7,600
100-332-5300	Telephone/Communications	1,380	3,381	2,000
100-332-5700	Natural Gas	11,700	11,700	12,285
100-332-5800	Training/Travel	1,200	6,280	1,500
100-332-6210	Clothing/Uniforms	4,700	4,700	5,500
100-332-6400	Fleet Supplies	3,000	2,700	3,000
100-332-6410	Vehicle Fuel	152,000	152,000	157,000
100-332-6420	Bulk Fluids	8,500	7,000	8,500
100-332-6720	Fleet Tools/Equipment	5,800	5,500	6,000
	Total Operating Expenditures	281,580	281,461	293,985
Capital Outlay				
100-332-6740	Fleet Tools/Equipment Capital	-	-	-
100-332-7510	Vehicles	55,000	61,872	77,000
	Total Capital Outlay	55,000	61,872	77,000
	Total Fleet Maintenance	563,343	582,125	628,118

Public Works (Streets)



GENERAL FUND EXPENDITURES (100)				
Street Operations				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
Salaries and Benefits				
100-334-1100	Salaries/Wages Full-time	322,278	201,292	386,843
100-334-1300	Overtime	4,900	6,500	6,500
100-334-1700	Insurance	50,800	30,000	50,800
100-334-1710	Payroll Taxes	26,011	16,519	31,271
100-334-1720	Retirement	16,359	10,390	19,667
Total Salaries and Benefits		420,348	264,701	495,081
Operating Expenditures				
100-334-2270	Street Lighting	75,000	40,381	75,000
100-334-2335	Safety	3,200	3,200	5,000
100-334-4210	Trash/Disposal Services	3,000	700	3,000
100-334-4300	Other Repair and Maintenance	3,000	2,000	3,000
100-334-4310	Building Repair and Maintenance	500	500	500
100-334-4320	Equipment Repair and Maintenance	9,000	9,000	9,000
100-334-4360	Street Repair and Maintenance	13,000		13,000
100-334-5300	Telephone/Communications	2,700		2,700
100-334-5600	Equipment Rental	1,000	1,000	1,000
100-334-5650	Traffic Control Services	4,000	24,000	24,000
100-334-5700	Natural Gas	10,470	16,139	16,000
100-334-5710	Electric	18,600	18,600	18,600
100-334-5800	Training/Travel	7,500	2,500	7,700
100-334-6170	Sign Supplies	12,800	12,800	12,800
100-334-6180	Salt and Sand	43,000	29,000	43,000
100-334-6210	Clothing/Uniforms	2,800	2,800	3,500
100-334-6720	Small Tools/Equipment	3,000	3,000	3,000
Total Operating Expenditures		212,570	165,620	240,800
Capital Outlay				
100-334-7500	Streets Capital Outlay	41,000	-	47,000
Total Street Capital		41,000	-	47,000
Total Street Operations		673,918	430,321	782,881

Public Works (Facilities & Grounds)



GENERAL FUND EXPENDITURES (100)				
Parks, Buildings and Grounds				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
Salaries and Benefits				
100-118-1100	Salaries/Wages Full-time	342,741	293,576	463,490
100-118-1200	Salaries/Wages Part-time	-	-	-
100-118-1300	Overtime	10,800	10,800	11,100
100-118-1700	Insurance	44,100	22,609	54,353
100-118-1710	Payroll Taxes	26,562	23,339	35,920
100-118-1720	Retirement	17,137	14,679	23,175
Total Salaries and Benefits		441,341	365,003	588,038
Operating Expenditures				
100-118-2120	Streetscape/ Beautification - Hwys 24, 67	5,000	5,000	5,000
100-118-2121	Beautification	7,000	7,000	7,000
100-118-2122	Dog Park	1,000	1,000	1,000
100-118-2335	Safety	2,400	2,400	2,500
100-118-4210	Trash/Disposal Service	17,000	17,000	17,000
100-118-4240	Park Maintenance	58,000	58,000	100,000
100-118-4241	Tree Maintenance	24,000	24,000	24,000
100-118-4310	Building Repair and Maintenance	135,000	135,000	135,000
100-118-4320	Equipment Repair and Maintenance	14,500	14,500	14,500
100-118-5300	Telephone/Communications	3,000	3,000	3,000
100-118-5600	Equipment Rental	11,000	11,000	11,000
100-118-5700	Natural Gas	30,000	30,000	30,000
100-118-5710	Electric	71,363	71,363	72,000
100-118-5800	Training/Travel	6,000	6,000	6,000
100-118-6140	Custodial Supplies	11,000	11,000	11,000
100-118-6210	Clothing/Uniforms	4,800	4,800	4,800
100-118-6500	Street Light Replacement Program	65,000	65,000	25,000
100-118-6720	Small Tools/Equipment	2,500	2,500	2,500
Total Operating Expenditures		468,563	468,563	468,800
Capital Outlay				
100-118-7201	Streets-Reliever Route	-	-	-
100-118-7300	Buildings	-	33,427	50,000
100-118-7500	Machinery and Equipment	-	-	20,000
100-118-7510	Vehicles	312,000	275,378	120,000
Total Capital Outlay		312,000	308,805	190,000
Total Parks, Building and Grounds		1,221,903	1,142,370	1,246,838

Public Works (Facilities & Grounds)



GENERAL FUND EXPENDITURES (100)				
Parks, Buildings and Grounds				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
Salaries and Benefits				
100-118-1100	Salaries/Wages Full-time	342,741	293,576	463,490
100-118-1200	Salaries/Wages Part-time	-	-	-
100-118-1300	Overtime	10,800	10,800	11,100
100-118-1700	Insurance	44,100	22,609	54,353
100-118-1710	Payroll Taxes	26,562	23,339	35,920
100-118-1720	Retirement	17,137	14,679	23,175
Total Salaries and Benefits		441,341	365,003	588,038
Operating Expenditures				
100-118-2120	Streetscape/ Beautification - Hwys 24, 67	5,000	5,000	5,000
100-118-2121	Beautification	7,000	7,000	7,000
100-118-2122	Dog Park	1,000	1,000	1,000
100-118-2335	Safety	2,400	2,400	2,500
100-118-4210	Trash/Disposal Service	17,000	17,000	17,000
100-118-4240	Park Maintenance	58,000	58,000	100,000
100-118-4241	Tree Maintenance	24,000	24,000	24,000
100-118-4310	Building Repair and Maintenance	135,000	135,000	135,000
100-118-4320	Equipment Repair and Maintenance	14,500	14,500	14,500
100-118-5300	Telephone/Communications	3,000	3,000	3,000
100-118-5600	Equipment Rental	11,000	11,000	11,000
100-118-5700	Natural Gas	30,000	30,000	30,000
100-118-5710	Electric	71,363	71,363	72,000
100-118-5800	Training/Travel	6,000	6,000	6,000
100-118-6140	Custodial Supplies	11,000	11,000	11,000
100-118-6210	Clothing/Uniforms	4,800	4,800	4,800
100-118-6500	Street Light Replacement Program	65,000	65,000	25,000
100-118-6720	Small Tools/Equipment	2,500	2,500	2,500
Total Operating Expenditures		468,563	468,563	468,800
Capital Outlay				
100-118-7201	Streets-Reliever Route	-	-	-
100-118-7300	Buildings	-	33,427	50,000
100-118-7500	Machinery and Equipment	-	-	20,000
100-118-7510	Vehicles	312,000	275,378	120,000
Total Capital Outlay		312,000	308,805	190,000
Total Parks, Building and Grounds		1,221,903	1,142,370	1,246,838

Debt Service, Transfers



GENERAL FUND EXPENDITURES (100)				
Debt Service, Transfers				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
Debt Service				
100-470-8510	Principal - 2015 General Bonds (WAC)	435,000	435,000	455,000
100-470-8511	Interest - 2015 General Bonds (WAC)	269,088	269,088	251,688
100-470-8512	Debt Service Fees (WAC)	1,000	1,000	1,000
100-470-8520	Principal - 2015 COPS (Memorial Park)	-	-	-
100-470-8521	Interest - 2015 COPS (Memorial Park)	-	-	-
100-470-8522	Debt Service Fees (Memorial Park)	-	-	-
Total Debt Service		705,088	705,088	707,688
Transfers Out				
100-491-9220	Culture and Recreation Fund	609,078	662,898	736,780
100-491-9210	Grants Fund	-	-	-
Total Transfers Out		609,078	662,898	736,780

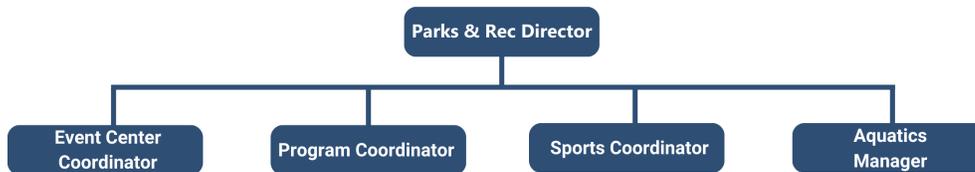


Non-General Fund



Department Overview

- Provide access to a responsive and balanced system of parks, trails, open space and recreational activities that enhance healthy lifestyles and facilitate a vibrant, connected community.
- Offer balanced and accessible youth and adult programs, activities and events that enhance the health, education and leisure time for the community.
- Manage park and facility rentals for public and private functions.
- Manage the Woodland Aquatic Center and Ute Pass Cultural Center.
- Plan and coordinate community events.
- Provide leadership and direction in the development of short and long term recreational plans, develop and implement policies, procedures and standards for efficient and effective operations.



2023 Current-Year Projection

The Parks and Recreation Department is projected to finish the year on budget.

Full-time Equivalent Position Summary

Position Title	FTE Count	Change from 2023
Parks & Recreation Director	1	-
Woodland Aquatic Center	3.5	-
Ute Pass Cultural Center	2	-
Parks and Recreation	3.5	-
Total	10	0



2024 Budget Adjustments

With the increase in reservations and facility usage, permanent reservation signage is required at Memorial Park. As the Woodland Aquatic Center building settles, we are experiencing cracking windows, causing a safety hazards, requiring timely repairs. Continued memberships and training will help ensure the aquatic center stays current on all regulation and programming issues in the aquatics field. All goods and services have seen an increase in costs from licensing and permitting, required by the state to purchasing safety PPE. There has also been an increase in registration and participation in many of the Sports and Recreation programs. As a result, the cost of programming has increased.

Additionally, the State minimum wage has seen consecutive increases that drive up the personnel costs within Parks and Recreations and the WAC.

Type	Adjustment Title	Ongoing/One-time	FTE	Amount (\$)
SLAR	Chemical Controller Replacements (Woodland Aquatic Center)	One-time	-	\$5,200
SLAR	Deck Storage (Woodland Aquatic Center)	One-time	-	\$6,000
SLAR	HVAC Increase - Woodland Aquatic Center	One-time	-	\$2,500

Culture & Recreation (Fund Balance)



City of Woodland Park			
2024 Annual Budget			
Culture and Recreation Fund - Fund Balance Summary (220)			
<hr style="border-top: 1px dashed black;"/>			
2023 Projected Ending Fund Balance			
Projected Fund Balance - 12/31/2022			\$ 173,563
2023 Projected Revenue			1,323,948
Projected Funds Available			1,497,511
2023 Projected Expenditures			(1,323,948)
Projected Fund Balance - 12/31/2023			\$ 173,563
2023 Ending Fund Balance Designations			
Nonspendable Supplies Inventory			85,003
Committed			88,560
Total Fund Balance - 12/31/2023			\$ 173,563
2024 Annual Budget			
2024 Net Revenue Over/(Under) Expenditures			
Revenue			\$ 1,454,630
Expenditures			(1,454,630)
Net Revenue Over/(Under) Expenditures			\$ -
2024 Ending Fund Balance			
Projected Fund Balance - 12/31/2023			\$ 173,563
Net Revenue Over/(Under) Expenditures			-
Fund Balance - 12/31/2023			\$ 173,563
2024 Ending Fund Balance Designations			
Nonspendable Supplies Inventory			85,003
Committed			88,560
Total Fund Balance - 12/31/2023			\$ 173,563

Culture & Recreation (Revenue)



CULTURE AND RECREATION FUND REVENUE (220)				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
REVENUE				
Charges for Services				
<i>Parks and Recreation</i>				
220-000-3470-1000	Recreation Programs	11,000	11,500	13,500
220-000-3471-1001	Hockey	1,800	1,800	1,800
220-000-3471-1002	Basketball	9,000	9,000	9,500
220-000-3471-1003	Soccer	21,500	22,500	22,300
220-000-3471-1004	Softball	11,250	10,750	12,050
220-000-3471-1005	Football (StartSmart)	1,000	1,000	1,300
220-000-3471-1006	Volleyball	4,500	4,500	4,500
220-000-3471-1007	Tennis	900	1,000	1,400
220-000-3471-1008	Baseball	19,000	19,200	20,500
220-000-3474-1000	Merchandise Sales	-		-
220-000-3475-1000	Park Rentals	12,000	8,000	12,000
220-000-3477-1000	Brochure Advertising	1,500	1,800	1,800
220-000-3478-1000	Special Events	5,000	4,000	5,000
220-000-3640-1000	Contributions/Donations	1,000	500	1,000
Total Parks and Recreation Revenue		99,450	95,550	106,650
Cultural Center				
220-000-3475-2000	Cultural Center Rentals	6,000	25,000	6,000
220-000-3478-2000	Cultural Center Events	130,000	60,000	100,000
220-000-3478-2100	Cultural Center Bar	39,000	35,000	39,000
220-000-3478-2200	Cultural Center Additional Services	17,000	10,000	17,000
Total Cultural Center Revenue		192,000	130,000	162,000
Aquatic Center				
220-000-3470-3001	Learn to Swim Program	40,000	30,000	40,000
220-000-3470-3002	Fitness Programs	38,000	38,000	38,000
220-000-3470-3003	Sports Programs	4,200	4,200	8,200
220-000-3470-3004	Silver Sneakers Program	-		-
220-000-3471-3001	Daily Use Fees	120,000	120,000	120,000
220-000-3471-3002	Punch and Pass Cards	95,000	95,000	95,000
220-000-3474-3000	Merchandise Sales	5,000	5,000	5,000
220-000-3475-3000	Facility Rental	50,000	50,000	50,000
220-000-3478-3000	Special Events	3,000	3,000	3,000
220-000-3479-3000	Other Charges	-	-	-
220-000-3640-3000	Contributions/Donations	1,000	1,300	1,000
220-000-3470-3005	Concessions	14,000	14,000	14,000
Total Aquatic Center Revenue		370,200	360,500	374,200

Culture & Recreation (Revenue)



CULTURE AND RECREATION FUND REVENUE (220)				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
REVENUE				
Transfers In				
220-000-3910	From General Fund	609,078	662,898	736,780
220-000-3924	From Conservation Trust Fund	75,000	75,000	75,000
Total Transfers In		684,078	737,898	811,780
Total Revenue and Other Sources		\$ 1,345,728	\$ 1,323,948	\$ 1,454,630

Culture & Recreation (Expenditures)



CULTURE AND RECREATION FUND (220)				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
EXPENDITURES				
Parks and Recreation				
Salaries and Benefits				
220-451-1100	Salaries/Wages Full-time	\$ 207,188	\$ 210,188	\$ 226,963
220-451-1200	Salaries/Wages Part-time	23,315	23,815	26,939
220-451-1700	Insurance	29,700	20,000	32,100
220-451-1710	Payroll Taxes	17,100	17,000	20,185
220-451-1720	Retirement	9,700	9,600	11,348
220-451-1740	Worker's Comp	7,800	7,800	8,000
Total Salaries and Benefits		294,803	288,403	325,535
Operating Expenditures				
220-451-2110	Special Events	3,000	2,500	3,000
220-451-3335	Employee Services	3,200	3,200	1,250
220-451-3400-1000	Recreation Programs	6,000	6,500	8,500
220-451-3400-1001	Hockey	1,000	1,000	1,000
220-451-3400-1002	Basketball	5,000	5,000	5,500
220-451-3400-1003	Soccer	8,000	8,000	8,800
220-451-3400-1004	Softball	6,200	6,500	7,000
220-451-3400-1005	Football (StartSmart)	300	500	800
220-451-3400-1006	Volleyball	2,500	2,000	2,500
220-451-3400-1007	Tennis	500	1,000	1,000
220-451-3400-1008	Baseball	10,500	10,500	12,000
220-451-4340	Technology Repair and Maintenance	1,600	1,600	1,600
220-451-5300	Telephone/Communications	1,000	1,000	1,000
220-451-5500	Printing and Binding	800	800	800
220-451-5600	Rental Services	3,000	3,000	3,000
220-451-5800	Training/Travel	3,500	3,500	3,500
220-451-5850	Membership Dues	650	650	650
220-451-5900	Bank/Finance Charges	8,500	8,500	8,500
Total Operating Expenditures		65,250	65,750	70,400
Total Parks and Recreation		360,053	354,153	395,935

Culture & Recreation (Expenditures)



CULTURE AND RECREATION FUND (220)				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
EXPENDITURES				
Cultural Center				
Salaries and Benefits				
220-455-1100	Salaries/Wages Full-time	\$ 54,213	\$ 53,504	\$ 55,800
220-455-1200	Salaries/Wages Part-time	\$ 24,929	\$ 24,929	\$ 25,700
220-455-1700	Insurance	15,300	10,000	16,500
220-455-1710	Payroll Taxes	\$ 6,100	\$ 6,100	\$ 6,300
220-455-1720	Retirement	\$ 2,600	\$ 2,600	\$ 2,700
220-455-1740	Worker's Comp	4,100	4,100	4,200
Total Salaries and Benefits		107,241	101,233	111,200
Operating Expenditures				
220-455-3500	Events	11,000	11,000	11,000
220-455-5000	Additional Services	4,100	4,100	5,100
220-455-3700	Information Technology Services	5,700	5,700	5,700
220-455-4210	Trash/Disposal Services	1,100	1,400	1,400
220-455-4310	Building Repair and Maintenance	3,700	3,700	3,700
220-455-4320	Equipment Repair and Maintenance	1,625	1,625	1,625
220-455-5300	Telephone/Communications	2,400	2,400	2,400
220-455-5600	Equipment Rentals	100	100	700
220-455-5700	Natural Gas	4,000	5,600	5,600
220-455-5710	Electric	13,847	12,000	13,847
220-455-5850	Membership Dues	1,000	200	1,000
220-455-6210	Clothing/Uniforms	-		300
220-455-6710	Small Tools/Equipment	8,700	8,700	5,000
220-455-5800	Travel/Training	250	250	250
220-455-7000	Bar Services	16,000	12,000	16,000
220-455-7200	Marketing	2,000	2,000	2,100
220-455-7100	Permits and Licenses	1,000	1,125	1,624
Total Operating Expenditures		76,522	71,900	77,346
Total Cultural Center		183,763	173,133	188,546
1. Subscription/Dues - American Society of Composers, Motion Picture Licensing Corporation				
Woodland Aquatic Center				
Salaries and Benefits				
220-452-1100	Salaries/Wages Full-time	\$ 163,562	\$ 165,562	\$ 181,153
220-452-1200	Salaries/Wages Part-time	268,800	271,300	295,680
220-452-1300	Overtime	-		-
220-452-1700	Insurance	30,600	22,000	33,000
220-452-1710	Payroll Taxes	36,700	36,500	37,908
220-452-1720	Retirement	7,200	7,200	9,058

Culture & Recreation (Expenditures)



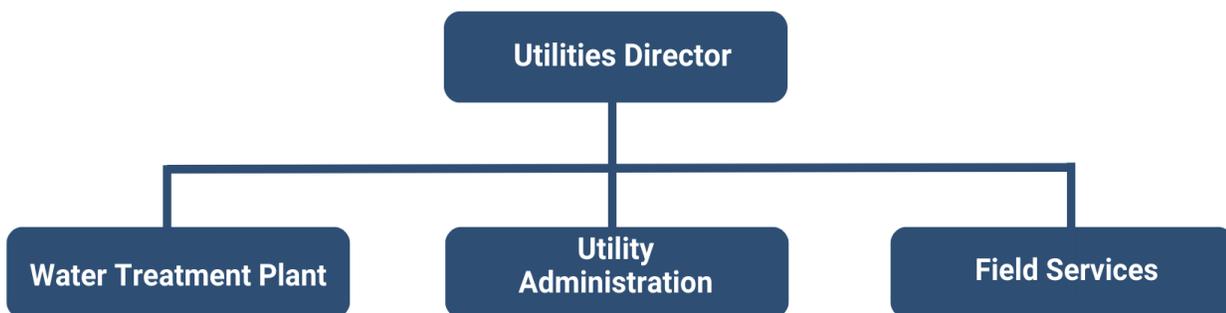
CULTURE AND RECREATION FUND (220)				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
EXPENDITURES				
	Unemployment			
220-452-1740	Worker's Comp	14,600	14,600	15,000
	Total Salaries and Benefits	521,462	517,162	571,799
Operating Expenditures				
220-452-2010	Comm. Engage./Promotion/Marketing	500	500	500
220-452-2335	Safety	3,600	3,600	3,600
220-452-3400	Recreation Programs Services	6,000	10,000	10,000
220-452-3700	Information Technology Services	7,000	5,000	7,000
220-452-4000	Purchased Property Services	500	500	500
220-452-4210	Trash/Disposal Services	600	600	600
220-452-4310	Building Repair and Maintenance	20,000	20,000	22,500
220-452-4320	Equipment Repair and Maintenance	34,000	34,000	39,200
220-452-4340	Technology Repair and Maintenance	2,400	1,600	2,500
220-452-5000	Purchased Services	6,500	6,500	6,500
220-452-5200	Property/Casualty Insurance	15,800	15,800	15,800
220-452-5300	Telephone/Communications	5,000	4,000	5,000
220-452-5350	Postage/Shipping	-	-	-
220-452-5400	Advertising/Marketing	-	-	-
220-452-5500	Printing and Binding	500	500	500
220-452-5700	Natural Gas	64,000	64,000	64,000
220-452-5710	Electric	70,000	70,000	70,000
220-452-5800	Training/Travel	1,500	1,000	1,500
n/a	Travel	-	-	-
220-452-5850	Membership Dues	750	500	750
220-452-6100	Supplies	-	-	-
220-452-6140	Custodial Supplies	7,000	7,000	7,000
220-452-6200	Operating Supplies	3,000	3,000	3,000
220-452-6210	Clothing/Uniforms	800	1,400	800
220-452-6220	Promotion Materials	-	-	-
220-452-6230	Program Materials	-	-	-
220-452-6300	Pool Chemicals	18,500	18,500	18,500
220-452-6500	Merchandise For Resale	2,000	2,000	2,100
220-452-6710	Small Tools/Equipment	1,000	1,000	7,000
220-452-7000	Concessions	7,000	7,000	7,000
220-452-7100	Permits and Licenses	2,500	1,500	2,500
	Total Operating Expenditures	280,450	279,500	298,350
	Total Aquatic Center Expenditures	801,912	796,662	870,149



Department Overview

- Provides professional wastewater expertise and support to City Manager and City Council.
- Provides safe and reliable drinking wastewater treatment to our citizens 24/7/365.
- Manages and maintains the wastewater collection system.
- Responds to all wastewater emergencies.
- Maintains the City's three lift stations.
- Coordinates development activities, receiving and acting on citizen complaint or grievances,
- Administering State mandates and ensuring compliance with State laws and regulations.
- Provide development review for all commercial and residential construction.
- Provide accurate utility billing services.
- Provide utility locate services.
- Ensure compliance with the City's Nation Pollutant Discharge Elimination System permit.

Organizational Chart





2023 Current-Year Projection

Wastewater has experienced an average year. Revenues remain consistent and expenses remain at a minimum. The treatment plant Operators did experience some difficulties with the Harmonic filter, the plant computer crashing and the mixers in the basins failing. The UV system had some technology failures, however the plant continued to perform well and meet all state requirements. Also, it was discovered that some areas in the collection system will need to be improved in the future.

2024 Budget Adjustments

The financials for the wastewater fund remain stable, creating a good situation moving forward to plan for future capital projects. In 2023 it is anticipated this situation will continue. The Operators will continue making small improvement to the facilities to include replacement of an HVAC unit, out building repairs, boiler control upgrades, parking lot improvements and purchasing of replacement UV parts.

FTE Position Summary

Position Title	FTE Count	Change from 2023
Wastewater Treatment Operators	5	-
Field Services Staff	1.75	-
Administration	1.05	
Total	7.8	0

Wastewater



City of Woodland Park			
2024 Annual Budget			
Wastewater Utility Enterprise Fund - Fund Balance Summary (520)			
2023 Projected Ending Funds Available			
Projected Funds Available - 12/31/2022			\$ 6,523,633
2023 Projected Revenue			2,444,450
Projected Funds Available			8,968,083
2023 Projected Expenditures			(1,282,135)
Projected Fund Net Position - 12/31/2023			\$ 7,685,948
2024 Annual Budget			
2024 Net Revenue Over/(Under) Expenditures			
Revenue			
	Wastewater Operations	\$ 1,543,200	
	Wastewater Capital	956,700	
	Total Revenue		2,499,900
Expenditures			
	Salary and Benefits	(734,650)	
	Operations and Maintenance	(598,937)	
	Capital Outlay	(493,200)	
	Debt Service	(449,822)	
	Transfers Out	(220,720)	
	Total Expenditures		(2,497,328)
	Net Revenue Over/(Under) Expenditures		\$ 2,572
2024 Ending Net Position			
	Projected Fund Net Position - 12/31/2023		\$ 7,685,948
	Net Revenue Over/(Under) Expenditures		2,572
	Fund Net Position - 12/31/2024		\$ 7,688,520

Wastewater



WASTEWATER UTILITY ENTERPRISE FUND (520)			
Fund Summary			
	2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
Beginning Funds Available	\$ 6,064,513	\$ 6,523,633	\$ 7,685,948
REVENUE			
Wastewater Operations			
Charges for Services	1,286,075	1,286,075	1,318,200
Investment Income	30,000	225,000	225,000
Total W/W Operations Revenue	1,316,075	1,511,075	1,543,200
Wastewater Capital			
Charges for Services	933,375	933,375	956,700
Total Wastewater Capital Revenue	933,375	933,375	956,700
Total W/W Utility Fund Revenue	2,249,450	2,444,450	2,499,900
Total Funds Available	8,313,963	8,968,083	10,185,848
EXPENDITURES			
Wastewater Administration			
Salaries and Benefits	94,320	96,121	101,835
Operating Expenses	86,755	75,287	109,287
Total Wastewater Administration	181,075	171,408	211,122
Wastewater Treatment Operations			
Salaries and Benefits	425,550	433,951	448,501
Operating Expenses	417,200	-	434,000
Total W/W Treatment Operations	842,750	433,951	882,501

Wastewater



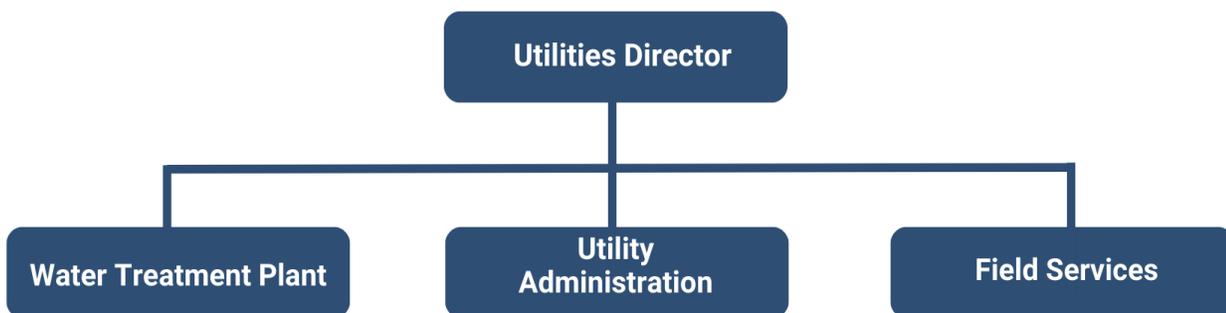
WASTEWATER UTILITY ENTERPRISE FUND (520)			
Fund Summary			
	2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
Wastewater Capital and Debt Service			
Debt Service	450,226	450,227	449,822
Capital Outlay	633,000	187,050	493,200
Total W/W Capital and Debt Service	1,083,226	637,277	943,022
Wastewater Field Services			
Salaries and Benefits	150,311	-	154,822
Operating Expenses	22,150	23,000	35,250
Total Wastewater Field Services	172,461	23,000	190,072
Wastewater Customer Services			
Salaries and Benefits	26,743	-	29,492
Operating Expenses	18,500	16,500	20,400
Total W/W Customer Services	45,243	16,500	49,892
Total Transfers Out	205,781	-	220,720
Total W/W Utility Fund Expenditures	2,530,535	1,282,135	2,497,328
Total Ending Funds Available	\$ 5,783,428	\$ 7,685,948	\$ 7,688,520



Department Overview

- Provides professional water expertise and support to City Manager and City Council.
- Provides safe and reliable drinking water to our citizens 24/7/365.
- Manages water resources for current and future needs.
- Manages and maintains the water distribution system.
- Responds to all water emergencies.
- Administering the City's Water Tap Management Plan.
- Coordinates development activities, receiving and acting on citizen complaints or grievances,
- Administering State mandates and ensuring compliance with State laws and regulations.
- Provide development review for all commercial and residential construction.
- Administer the City's water rights.
- Provide accurate utility billing services.

Organizational Chart





2023 Current-Year Projection

Water restrictions were continued early in the year due to low yield of the City's augmentation water. We are anticipating a slight drop in revenue due to water restrictions. Staffing has also been a challenge as we have experienced numerous resignations in our work force. Service levels have slowed down due to staff shortages. Capital projects have consisted of SCADA improvements, radium removal design, DOVE design and pump repairs. Some of the wells in the City's well field also needed upgrades as the equipment started to fail.

2024 Budget Adjustments

The 2023 budget consist of distribution system improvements to include meter replacements (\$250K), radium removal construction (\$3.0M) and pump station (DOVE) construction (\$800K). The water reservoir design/engineering of \$1.0M is also included in the budget. The department continues to look for efficiencies and save money where possible.

FTE Position Summary

Position Title	FTE Count	Change from 2023
Wastewater Treatment Operators	3	-
Field Services Staff	3.25	-
Administration	1.95	
Total	8.2	0



2024 Annual Budget			
Water Utility Enterprise Fund - Fund Balance Summary (510)			
2023 Projected Ending Fund Net Position			
Projected Fund Net Position - 12/31/2022			\$ 8,352,293
2023 Projected Revenue			2,904,624
Projected Funds Available			11,256,917
2023 Projected Expenditures			(2,745,470)
Projected Fund Net Position - 12/31/2023			\$ 8,511,447
2024 Annual Budget			
2024 Net Revenue Over/(Under) Expenditures			
Revenue			
Water Operations		\$ 2,247,800	
Water Capital		650,200	
Water Rights		14,700	
Total Revenue			2,912,700
Expenditures			
Salary and Benefits		(833,215)	
Operations and Maintenance		(1,086,780)	
Capital Outlay		(4,358,500)	
Debt Service		-	
Transfers Out		(268,272)	
Total Expenditures			(6,546,766)
Net Revenue Over/(Under) Expenditures			\$ (3,634,066)
2024 Ending Net Position			
Projected Fund Net Position - 12/31/2023			\$ 8,511,447
Net Revenue Over/(Under) Expenditures			(3,634,066)
Fund Net Position - 12/31/2024			\$ 4,877,380

Water (Revenues)



WATER UTILITY ENTERPRISE FUND (510)				
REVENUE				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
<u>Water Operations</u>				
Charges for Services				
510-342-3461	Metered Sales/Customers	1,917,860	1,975,396	1,965,800
510-342-3462	Physical Connect Fee	10,500	10,501	10,800
510-342-3463	Delinquent Penalty	5,100	5,100	5,200
510-342-3464	Sale Of Augmentation Water	35,000	35,000	35,900
510-342-3469	Other Water Revenue	5,000	5,000	5,100
Total Charges for Services		1,973,460	2,030,997	2,022,800
Investment Income				
510-342-3610	Interest On Deposits	40,000	225,000	225,000
Total Investment Income		40,000	225,000	225,000
Total Water Operations Revenue		2,013,460	2,255,997	2,247,800
<u>Water Capital</u>				
Charges for Services				
510-343-3463	Delinquent Penalty	4,000	4,000	4,100
510-343-3465	Plant Investment (Tap) Fee	450,000	450,000	461,300
510-343-3466	Capital Replacement Fee	180,250	180,250	184,800
510-343-3467	Water Development Fees	-	-	-
Total Charges for Services		634,250	634,251	650,200
Total Water Capital Revenue		634,250	634,251	650,200

Water (Revenues)



WATER UTILITY ENTERPRISE FUND (510)				
REVENUE				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
	<u>Water Rights</u>			
	Charges for Services			
510-344-3468	Water Rights Fees	14,375	14,376	14,700
	Total Charges for Services	14,375	14,376	14,700
	Total Water Rights Revenue	14,375	14,376	14,700
	Total Water Utility Fund Revenue	\$ 2,662,085	\$ 2,904,624	\$ 2,912,700

Water (Expenditures)



WATER UTILITY ENTERPRISE FUND (510)				
EXPENDITURES				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
<u>Water Administration</u>				
Salaries and Benefits				
510-341-1100	Salaries/Wages Full-time	139,137	140,137	151,050
510-341-1700	Insurance	19,300	19,200	19,900
510-341-1710	Payroll Taxes	10,000	10,000	10,300
510-341-1720	Retirement	6,300	6,300	6,500
510-341-1740	Workers' Comp	800	800	800
	Total Salaries and Benefits	175,537	176,437	188,550
Operating Expenses				
510-341-3210	Legal Services	61,500	10,000	61,500
510-341-5000	Purchased Services	2,100	500	4,000
510-341-5200	Property/Casualty Insurance	50,600	61,500	75,030
510-341-5300	Telephone/Communications	500	-	500
510-341-5800	Training/Travel	1,500	300	1,500
510-341-6125	Meetings/Mileage/Meals	500	500	500
510-341-6100	Supplies	300	-	300
	Total Operating Expenses	117,000	72,800	143,330
	Total Water Administration	292,537	249,237	331,880
<u>Water Treatment Operations</u>				
Salaries and Benefits				
510-342-1100	Salaries/Wages Full-time	209,951	212,951	216,200
510-342-1200	Salaries/Wages Part-time	-	-	-
510-342-1300	Overtime	6,400	6,400	6,600
510-342-1700	Insurance	43,100	43,100	46,500
510-342-1710	Payroll Taxes	19,100	19,000	19,700
510-342-1720	Retirement	11,700	11,700	12,100
510-342-1740	Workers' Comp	9,000	8,900	9,200
	Total Salaries and Benefits	299,251	302,051	310,300
Operating Expenses				
510-342-2335	Safety	400	7,500	7,500
510-342-3350	Laboratory Services	17,400	17,400	20,000
510-342-3700	Information Technology Services	6,000	4,500	6,200
510-342-4210	Trash/Disposal Services	800	800	800
510-342-4320	Equipment Repair and Maintenance	35,000	10,000	40,000
510-342-4400	Vehicle Maintenance	2,100	2,100	2,200



WATER UTILITY ENTERPRISE FUND (510)				
EXPENDITURES				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
510-342-5005	Westwood Lakes Operating Costs	25,000	28,000	25,600
510-342-5300	Telephone/Communications	4,600	2,000	4,700
510-342-5500	Publications/Reports	1,200	500	1,200
510-342-5700	Natural Gas	9,000	15,623	16,250
510-342-5710	Electric	163,791	135,000	165,000
510-342-5750	Water Rights Assessments	27,913	28,665	30,000
510-342-5755	Conveyance Fees	252,450	175,000	258,800
510-342-5800	Training/Travel	3,000	1,500	3,100
510-342-6125	Meetings/Mileage/Meals	500	500	500
510-342-5850	Permits/Licenses/Memberships	3,100	3,100	3,200
510-342-6110	Materials and Supplies	15,400	15,400	18,000
510-342-6210	Clothing/Uniforms	1,200	1,200	2,500
510-342-6310	Chemicals	52,500	50,000	56,700
	Total Operating Expenses	621,354	498,788	662,250
	Total Water Treatment Operations	920,605	800,839	972,550
	<u>Water Capital</u>			
	Debt Service			
510-470-8530	Principal - 2022 CWRPDA Loan			
510-470-8531	Interest - 2022 CWRPDA Loan			
	Total Debt Service	-	-	-
	Capital Outlay			
510-343-7200	Water Distribution Improvements (1)	1,500,000	907,000	2,850,000
510-343-7500	Machinery and Equipment (2 & 3)	388,000	-	508,500
510-343-7210	Water System Engineering (4)	1,050,000	125,000	1,000,000
	Total Capital Outlay	2,938,000	1,032,000	4,358,500
	Total Water Capital	2,938,000	1,032,000	4,358,500
	<u>Water Rights</u>			
	Operating Expenses			
510-344-3210	Legal Services	9,000	-	9,000
510-344-3230	Engineering Services	9,000	500	9,000
510-344-7200	Water Shares		60,000	120,000
	Total Operating Expenses	18,000	60,500	138,000



WATER UTILITY ENTERPRISE FUND (510)				
EXPENDITURES				
		2023	2023	2024
		Adopted	Year-End	Projected
		Budget	Projects	Budget
Total Water Rights		18,000	60,500	138,000

WATER UTILITY ENTERPRISE FUND (510)				
EXPENDITURES				
		2023	2023	2024
		Adopted	Year-End	Projected
		Budget	Projects	Budget
<u>Water Field Services</u>				
Salaries and Benefits				
510-345-1100	Salaries/Wages Full-time	201,192	140,000	224,964
510-345-1300	Overtime	4,700	5,500	4,800
510-345-1700	Insurance	28,750	18,000	31,100
510-345-1710	Payroll Taxes	12,912	11,567	13,300
510-345-1720	Retirement	7,825	7,000	8,100
510-345-1740	Workers' Comp	7,000	7,000	7,200
Total Salaries and Benefits		262,379	189,067	289,464
Operating Expenses				
510-345-2335	Safety	1,200	1,200	2,000
510-345-4320	Equipment Repair and Maintenance	6,000	4,500	6,000
510-345-4370	Water Distribution/Repairs and Taps	12,000	12,000	12,000
510-345-4400	Vehicle Maintenance	6,000	10,000	10,000
510-345-5000	Purchased Services	7,100	7,500	8,100
510-345-5300	Telephone/Communications	3,200	2,000	3,200
510-345-5800	Training/Travel	1,000	200	1,000
510-345-6125	Meetings/Mileage/Meals	500	-	500
510-345-6110	Materials and Supplies	20,000	12,000	20,000
510-345-6111	Hydrants Parts/Supplies	5,000	4,500	5,000
510-345-6112	Meters	10,000	8,000	10,000
510-345-6210	Clothing/Uniforms	1,600	1,200	2,500
Total Operating Expenses		73,600	63,100	80,300
Total Water Field Services		335,979	252,167	369,764



WATER UTILITY ENTERPRISE FUND (510)				
EXPENDITURES				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
<u>Water Customer Services</u>				
Salaries and Benefits				
510-350-1100	Salaries/Wages Full-time	34,997	35,497	39,382
510-350-1700	Insurance	10,000	10,700	10,800
510-350-1710	Payroll Taxes	2,600	2,600	2,700
510-350-1720	Retirement	1,700	1,700	1,800
	Total Salaries and Benefits	43,600	43,600	44,900
Operating Expenses				
510-350-4340	Technology Repair and Maintenance	4,700	4,700	4,800
510-350-5300	Cellular Subscription	25,000	25,000	27,000
510-350-5350	Postage/Shipping	9,000	9,000	10,000
510-350-5800	Training/Travel	500	-	500
510-350-5900	Bank Charges/Online Payment Fees	18,500	18,500	19,500
510-350-5950	Collection/Lien Fees	800	100	800
510-350-6100	Supplies	300	-	300
	Total Operating Expenses	58,800	57,300	62,900
	Total Water Customer Services	102,400	100,900	107,800
Transfers Out				
510-491-9100	Transfer to General Fund	249,837	249,827	268,272
	Total Transfers Out	249,837	249,827	268,272
	Total Water Utilities Enterprise Fund Expenditures	\$ 4,857,358	\$ 2,745,470	\$ 6,546,766

Grants Fund



Fund Overview

The City receives revenue from various State and Federal grants. Revenue received from these sources can only be used for specific purposes for which the funds are awarded. Grants are typically included in the budget process after they have been awarded. City departments have and will be applying for grants in 2023; however, it is important to include the budgeted revenue and expense after the award is confirmed.

City of Woodland Park			
2024 Annual Budget			
Grants Fund - Fund Balance Summary (210)			
<hr style="border-top: 1px dashed black;"/>			
2023 Projected Ending Fund Balance			
	Projected Fund Balance - 12/31/2022		\$ 1,651,099
	2023 Projected Revenue		133,313
	Projected Funds Available		1,784,412
	2023 Projected Expenditures		(1,362,096)
	Projected Fund Balance - 12/31/2023		\$ 422,316
<hr/>			
2024 Annual Budget			
	2024 Net Revenue Over/(Under) Expenditures		
	Revenue		\$ 124,641
	Expenditures		(535,788)
	Net Revenue Over/(Under) Expenditures		\$ (411,147)
<hr/>			
	2024 Ending Fund Balance		
	Projected Fund Balance - 12/31/2023		\$ 422,316
	Net Revenue Over/(Under) Expenditures		(411,147)
	Fund Balance - 12/31/2024		\$ 11,169

Grants Fund



GRANTS FUND (210)				
Detail by Project/Grant				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
<u>Victims Assistance Law Enforcement Grant</u>				
	Beginning Grant Balance	\$ -	\$ -	\$ -
REVENUE				
210-221-3370	State Grant - VALE	75,363	75,363	66,691
210-221-3879	Miscellaneous Revenue	-	-	-
210-221-3910	Transfer In - General Fund	-	-	-
	Total VALE Grant Revenue	75,363	75,363	66,691
EXPENDITURES				
Salaries and Benefits				
210-221-1100	Salaries/Wages Full-time	45,925	75,363	66,691
210-221-1200	Salaries/Wages Part-time		-	-
210-221-1300	Overtime	1,000	-	-
210-221-1700	Insurance	13,677	-	-
210-221-1710	Payroll Taxes	3,731	-	-
210-221-1720	Retirement	2,296	-	-
	Total Salaries and Benefits	66,628	75,363	66,691
Operating Expenditures				
210-221-2300	Victim Assistance			-
210-221-5300	Telephone/Communications			-
210-221-5801	COVA Scholarship training/travel			-
210-221-5800	Training/Travel	4,500		-
210-221-4002-3530	Professional Services			-
210-221-6100	Publications/Subscriptions/Operating			-
210-221-6710	Small Tools/Equipment/Software			-
	Total Operating Expenditures	4,500	-	-
	Total VALE Grant Expenditures	71,128	75,363	66,691
	Ending Grant Balance	\$ 4,235	\$ -	\$ -

Grants Fund



GRANTS FUND (210)				
Detail by Project/Grant				
		2023	2023	2024
		Adopted	Year-End	Projected
		Budget	Projects	Budget
<u>Victims of Crimes Act Grant</u>				
	Beginning Grant Balance	\$ -	\$ -	\$ -
REVENUE				
210-223-3361	Federal Grant - VOCA	57,950	57,950	57,950
	Total VOCA Grant Revenue	57,950	57,950	57,950
EXPENDITURES				
Salaries and Benefits				
210-223-1200	Salaries/Wages Part-time	44,861	54,384	57,950
210-223-1710	Payroll Taxes	3,566	3,566	-
	Total Salaries and Benefits	48,428	57,950	57,950
Operating Expenditures				
210-223-5300	Telephone/Communications	1,203	-	-
210-223-5800	Training/Travel	850	-	-
210-223-6100	Publications/Subscriptions/Operating	6,586	-	-
210-223-6710	Small Tools/Equipment/Software	-	-	-
210-223-8800	Indirect Cost Recovery	5,795	-	-
	Total Operating Expenditures	8,639	-	-
	Total VOCA Grant Expenditures	57,067	57,950	57,950
	Ending Grant Balance	\$ 883	\$ -	\$ -
ARP				
<u>American Rescue Plan</u>				
	Beginning Grant Balance	\$ 1,639,930	\$ 1,639,930	\$ 411,148
REVENUE				
210-110-3361	Federal Grant - ARPA	-	-	-

Grants Fund



GRANTS FUND (210)				
Detail by Project/Grant				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
	Total ARPA Grant Revenue	-	-	-
	EXPENDITURES			
	Salaries and Benefits			
210-110-1100	Salaries/Wages Part-time	-	-	-
210-110-1710	Payroll Taxes			
	Total Salaries and Benefits	-	-	-
	Operating Expenditures			
210-110-4240	Parks Maintenance		-	-
210-110-5300	Telephone/Communications			-
210-110-5800	Training/Travel			-
210-110-3530	Professional Services	-	22,000	-
210-110-6100	Publications/Subscriptions/Operating			-
210-110-6160	Police Supplies			-
210-110-6710	Small Tools/Equipment/Software			-
	Total Operating Expenditures	-	22,000	-
	Capital Outlay			
210-110-7200	Water Infrastructure	1,000,000	1,000,000	-
210-110-7400	Capital Project Plan	22,000	46,155	-
210-110-7500	Equipment and Machinery	327,703	160,628	411,148
	Total Capital Outlay	1,349,703	1,206,783	411,148
	Total ARP Grant Expenditures	1,349,703	1,228,783	411,148
	Ending Grant Balance	\$ 290,227	\$ 411,148	\$ (0)



Fund Overview

The primary objectives and purpose of the Woodland Park Downtown Development Authority are to promote the safety, prosperity, security and general welfare of the District and its inhabitants prevent deterioration of property values and structures within the District prevent growth of blighted areas within the District assist the City of Woodland Park in the development, redevelopment and planning of the economic and physical restoration and growth of the District improve the overall appearance, condition and function of the District, encourage a variety of uses sustain and improve the economic vitality of the District, relieve traffic congestion, and more.

2024 Annual Budget			
Downtown Development Authority Fund - Fund Balance Summary (215)			
2023 Projected Ending Fund Balance			
Projected Fund Balance - 12/31/2022			\$ 1,548,393
2023 Projected Revenue			1,568,351
Projected Funds Available			3,116,744
2023 Projected Expenditures			1,165,892
Sale of Land Held for Resale			1,060,194
Projected Fund Balance - 12/31/2023			\$ 890,658
2024 Annual Budget			
2024 Net Revenue Over/(Under) Expenditures			
Revenue			\$ 1,019,769
Expenditures			(572,599)
Net Revenue Over/(Under) Expenditures			\$ 447,170
2024 Ending Fund Balance			
Projected Fund Balance - 12/31/2023			\$ 890,658
Net Revenue Over/(Under) Expenditures			447,170
Fund Balance - 12/31/2024			\$ 1,337,829

Downtown Development Authority



DOWNTOWN DEVELOPMENT AUTHORITY FUND (215)				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
	Beginning Fund Balance	1,548,393	1,548,393	890,658
	REVENUE			
215-000-3115	TIF Property Tax Revenue	780,351	780,351	1,031,769
215-000-3116	County Tax Abatements	(13,000)	(13,000)	(13,000)
215-000-3610	Interest	1,000	1,000	1,000
	Miscellaneous Revenue	-	800,000	-
	Total Revenue	768,351	1,568,351	1,019,769
	Total Funds Available	2,316,744	3,116,744	1,910,428
	EXPENDITURES			
	Operating Expenditures			
215-710-2071	Historical Preservation Committee	-	-	-
215-710-2121	Beautification	3,500	3,500	3,500
215-710-2400	TIF Reimbursement Agreements	123,200	123,200	130,592
215-710-3200	Professional Services	10,000	5,000	10,000
215-710-3210	Legal Services	25,000	30,000	30,000
215-710-3700	Information Technology Services	500	500	500
215-710-5400	Advertising/Legal Notices	1,000	1,000	1,000
215-710-5800	Training/Travel	500	500	500
215-710-5850	Memberships	350	350	350
215-710-5950	County Treasurer Fees	23,400	23,400	31,000
215-710-6100	Supplies	250	250	250
	Total Operating Expenditures	187,700	187,700	207,692
	Capital Outlay			
215-710-7400	Woodland Station Improvements	-	-	-
	Total Capital Outlay	-	-	-
	Debt Service			
215-470-8530	Principal 2012 Vectra Bridge Loan	225,000	69,393	240,000
215-470-8531	Interest 2012 Vectra Bridge Loan	69,393	294,393	60,502
215-470-8540	Principal 2018 Vectra Loan	50,000	50,000	50,000
215-470-8541	Interest 2018 Vectra Loan	14,405	14,405	14,405

Downtown Development Authority



DOWNTOWN DEVELOPMENT AUTHORITY FUND (215)				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
215-470-8550	Principal City Loan	120,000	550,000	-
	Total Debt Service	478,798	978,192	364,907
	Total Expenditures	666,498	1,165,892	572,599
	Ending Fund Balance	\$ 1,650,246	\$ 1,950,852	\$ 1,337,829

Lodging Tax Fund



Department Overview

Provides organization-wide leadership and direction to departments; steers the The City of Woodland Park levies a tax of five and seventh-tenths per cent on the purchase price paid for the short-term (less than thirty consecutive days) leasing or rental of any hotel room, motel room, apartment, lodging or inn room, motor hotel, guest house, mobile home, trailer court, bed and breakfast, or any other place that furnishes sleeping accommodations under any concession, permit, right of access, license to use or other agreement or otherwise within the City of Woodland Park.

The revenues from said tax shall be used for the payment of activities associated with economic enhancement and sustainability of the city, to include without limitation capital projects and annual operating and maintenance expenses for beautification and streetscape purposes throughout the city and for advertising, marketing, and promotion of the city.

City of Woodland Park			
2024 Annual Budget			
Lodging Tax Fund - Fund Balance Summary (230)			
<hr style="border-top: 1px dashed black;"/>			
2023 Projected Ending Fund Balance			
Fund Balance - 12/31/2022			\$ 392,090
2023 Projected Revenue			442,769
Projected Funds Available			834,859
2023 Projected Expenditures			321,390
Projected Fund Balance - 12/31/2023			\$ 513,469
<hr/>			
2024 Annual Budget			
2024 Net Revenue Over/(Under) Expenditures			
Revenue			\$ 309,938
Expenditures			321,390
Net Revenue Over/(Under) Expenditures			\$ 631,328
<hr/>			
2024 Ending Fund Balance			
Projected Fund Balance - 12/31/2023			\$ 513,469
Net Revenue Over/(Under) Expenditures			631,328
Fund Balance - 12/31/2024			\$ 1,144,797

Lodging Tax Fund



LODGING TAX FUND (230)				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
	Beginning Fund Balance	392,089	392,089	513,468
	REVENUE			
230-000-3160	Lodging Tax	442,769	442,769	309,938
	Total Revenue	442,769	442,769	309,938
	Total Funds Available	834,858	834,858	823,406
	EXPENDITURES			
	Transfers Out			
230-491-9100	Transfer to General Fund			
	Economic Development Labor (2 FTE)	158,845	-	
	Economic Development Training	2,000	-	
	Economic Development Supplies	2,000	-	
	Professional Services	40,000	-	
	Parks Labor	130,000	130,000	170,000
	Visitor Center Contract	20,000	20,000	20,000
	Streetscape/Beautification	12,000	12,000	12,000
	Advertising Marketing	15,000	15,000	15,000
	Keep Woodland Park Beautiful	2,590	2,590	2,590
	Historic Preservation	2,800	2,800	2,800
	Woodland Park Main Street Contribution	15,000	15,000	15,000
	Special Events	35,000	35,000	35,000
	Street Light replacement program	65,000	65,000	25,000
	Trees Maintenance	24,000	24,000	24,000
	Memorial Park Debt Service	-	-	-
	Total Transfers Out	524,235	321,390	321,390
	Total Expenditures	524,235	321,390	321,390
	Ending Fund Balance	\$ 310,623	\$ 513,468	\$ 502,016

Conservation Trust Fund



Fund Overview

All moneys received from the state pursuant to section 29-21-101, CRS shall be deposited in a conservation trust fund and shall be expended only for the acquisition, development and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site.

City of Woodland Park			
2024 Annual Budget			
Conservation Trust Fund - Fund Balance Summary (240)			
2023 Projected Ending Fund Balance			
Fund Balance - 12/31/2022			\$ 12,040
2023 Projected Revenue			75,300
Projected Funds Available			87,340
2023 Projected Expenditures			(75,000)
Projected Fund Balance - 12/31/2023			\$ 12,340
2024 Annual Budget			
2024 Net Revenue Over/(Under) Expenditures			
Revenue			\$ 75,300
Expenditures			(75,000)
Net Revenue Over/(Under) Expenditures			\$ 300
2024 Ending Fund Balance			
Projected Fund Balance - 12/31/2023			\$ 12,340
Net Revenue Over/(Under) Expenditures			300
Fund Balance - 12/31/2024			\$ 12,640

Conservation Trust Fund



CONSERVATION TRUST FUND (240)				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
	Beginning Fund Balance	\$ 12,040	\$ 12,040	\$ 12,340
REVENUE				
240-000-3315	CTF - Lottery Proceeds	75,000	75,000	75,000
240-000-3610	Interest	300	300	300
	Total Revenue	75,300	75,300	75,300
	Total Funds Available	87,340	87,340	87,640
EXPENDITURES				
Transfers Out				
240-491-9100	Transfer to General Fund			
	Park Maintenance	-	-	-
	Museum Electrical Upgrades	-	-	-
240-491-9220	Transfer to Culture and Recreation Fund			
	WAC Facility Maintenance	41,300	41,300	41,300
	WAC Pool Chemicals	18,000	18,000	18,000
	WAC Custodial Supplies	8,000	8,000	8,000
	WAC Electric	7,700	7,700	7,700
	UPCC Fire suppression	-	-	-
	UPCC Front entrance	-	-	-
	Total Transfers Out	75,000	75,000	75,000
	Total Expenditures	75,000	75,000	75,000
	Ending Fund Balance	\$ 12,340	\$ 12,340	\$ 12,640

Streets Capital Improvement



City of Woodland Park			
2024 Annual Budget			
Streets Capital Improvement Projects Fund - Fund Balance Summary (410)			
2023 Projected Ending Fund Balance			
Fund Balance - 12/31/2022			\$ 4,904,548
2023 Projected Revenue			3,312,651
Projected Funds Available			8,217,199
2023 Projected Expenditures			(1,587,847)
Projected Fund Balance - 12/31/2023			\$ 6,629,353
2023 Ending Fund Balance Designations			
Restricted for Emergencies (TABOR)			99,380
Unrestricted - Unassigned			6,529,973
Total Fund Balance - 12/31/2023			\$ 6,629,353
2023 Annual Budget			
2024 Net Revenue Over/(Under) Expenditures			
Revenue			\$ 3,253,300
Expenditures			
Capital Projects		\$ (7,107,163)	
Vehicle and Equipment Replacement		(200,000)	
General Fund Transfer		(510,081)	
Total Expenditures			(7,817,244)
Net Revenue Over/(Under) Expenditures			\$ (4,563,944)
2024 Ending Fund Balance			
Projected Fund Balance - 12/31/2023			\$ 6,629,353
Net Revenue Over/(Under) Expenditures			(4,563,944)
Fund Balance - 12/31/2024			\$ 2,065,408
2024 Ending Fund Balance Designations			
Restricted for Emergencies (TABOR)			\$ -
Unrestricted			2,065,408
Fund Balance - 12/31/2024			\$ 2,065,408

Streets Capital Improvement



STREETS CAPITAL IMPROVEMENTS FUND (410)				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
	Beginning Fund Balance	\$ 4,297,410	\$ 4,904,548	\$ 6,629,353
	REVENUE			
	Taxes			
410-000-3133	Sales Tax 1%	2,815,200	2,898,800	2,985,800
410-000-3139	Delinquent Sales Tax Penalty and Interest	1,600	5,000	2,500
	Total Taxes	2,816,800	2,903,800	2,988,300
410-000-3654	Transportation Capital Fees	12,500	183,851	40,000
	Total Charges for Services	2,829,300	3,087,651	3,028,300
	Investment Income			
410-000-3610	Interest On Deposits	1,500	225,000	225,000
	Total Investment Income	1,500	225,000	225,000
	Total Revenue	2,830,800	3,312,651	3,253,300
	Total Funds Available	7,128,210	8,217,199	9,882,653
	EXPENDITURES			
	Capital Outlay			
410-335-7201	Street Paving Improvements	4,651,585	400,000	5,707,283
410-335-7202	Street Repairs	80,000	27,000	300,000
410-335-7203	Street Concrete Repairs	112,000	100,000	300,000
410-335-7204	Street Restriping	66,000	60,000	10,000
410-335-7205	Trail Repairs/Maintenance	100,000	-	-
410-335-7206	Parking Lot Repair/Maintenance	125,000	339,172	46,600
410-335-7207	Sidewalk Improvements	825,000	500,000	713,280
410-335-7500	Machinery and Equipment	-	-	30,000
410-335-7510	Vehicles	75,000	-	200,000
	Total Capital Outlay	6,034,585	1,426,172	7,307,163
	Transfers Out			
410-491-9100	To General Fund			
	Streets Personnel	161,675	161,675	510,081
	Total Transfers Out	161,675	161,675	510,081
	Total Expenditures	6,196,260	1,587,847	7,817,244
	Ending Fund Balance	\$ 931,950	\$ 6,629,353	\$ 2,065,408

Stormwater Management Fund



City of Woodland Park			
2024 Annual Budget			
Stormwater Management Fund - Fund Balance Summary (420)			
2023 Projected Ending Fund Balance			
Fund Balance - 12/31/2022			\$ 388,052
2023 Projected Revenue			225,000
Projected Funds Available			613,052
2023 Projected Expenditures			(164,075)
Projected Fund Balance - 12/31/2023			\$ 448,977
2023 Ending Fund Balance Designations			
Restricted for Emergencies (TABOR)			6,750
Unrestricted - Unassigned			442,227
Total Fund Balance - 12/31/2023			\$ 448,977
2024 Annual Budget			
2024 Net Revenue Over/(Under) Expenditures			
Revenue			\$ 185,000
Expenditures			(168,075)
Net Revenue Over/(Under) Expenditures			\$ 16,926
2024 Ending Fund Balance			
Projected Fund Balance - 12/31/2023			\$ 448,977
Net Revenue Over/(Under) Expenditures			16,926
Fund Balance - 12/31/2024			\$ 465,903
2024 Ending Fund Balance Designations			
Restricted for Emergencies (TABOR)			\$ -
Unrestricted			465,903
Fund Balance - 12/31/2024			\$ 465,903

Stormwater Management Fund



STORMWATER MANAGEMENT FUND (420)				
		2023 Adopted Budget	2023 Year-End Projects	2024 Projected Budget
	Beginning Fund Balance	\$ 388,052	\$ 388,052	\$ 448,977
	REVENUE AND TRANSFERS IN			
420-000-3481	Monthly User Charges-Drainage	135,000	130,000	135,000
420-000-3486	Capital Impact Fees-Drainage	22,440	85,000	40,000
420-000-3610	Interest On Deposits	500	10,000	10,000
	Total Revenue	157,940	225,000	185,000
	Total Funds Available	545,992	613,052	633,977
	EXPENDITURES			
	Capital Outlay			
420-336-7210	Drainage Improvements	2,400	2,400	2,400
	Total Capital Outlay	2,400	2,400	2,400
	Debt Service			
	Total Debt Service	-	-	-
	Transfers Out			
420-491-9100	To General Fund - Drainage R&M	161,675	161,675	165,675
	Total Transfers Out	161,675	161,675	165,675
	Total Expenditures	164,075	164,075	168,075
	Ending Fund Balance	\$ 381,918	\$ 448,977	\$ 465,903



Capital Improvement Plan

Capital Improvement Plan (2024)



The following outlines planned investments in capital infrastructure and assets for 2024. The projects are summarized in the table below by fund expenditure. The total planned capital investment in 2024 equals \$11,044,227 million across all funds and infrastructure types. Ninety-five percent (95%) of this total investment is dedicated to governmental infrastructure systems and operational assets like streets, drainage, and water and wastewater facilities. Five percent (5%) of the total capital investment supports other systems like long-range planning and information technology infrastructure.

Capital Improvement Program	Cost	Budget Year	Fund	Fund Number
Police Vehicles (4)	200,000	2024	General	100
Public Works Vehicles (2)	120,000	2024	General	100
Fleet Maintenance Vehicle	77,000	2024	General	100
Public Works Toolkats	20,000	2024	General	100
Fiber	250,000	2024	General	100
UPCC Fire Suppression and HVAC	411,147	2024	Grants	210
Parking Lot Maintenance	46,600	2024	Streets	410
Street Repairs- concrete, asphalt, striping	300,000	2024	Streets	410
ADA Sidewalk and Pedestrian Ramp Improvements	713,280	2024	Streets	410
Browning to US 24	1,300,000	2024	Streets	410
Dewell to Park	900,000	2024	Streets	410
Pine Ridge Blue Spruce to Park	400,000	2024	Streets	410
Lake	1,500,000	2024	Streets	410
Dump Truck	200,000	2024	Streets	410
Water Distribution Improvement	250,000	2024	Water	510
North Well Field Pump	120,000	2024	Water	510
Gold Hill Water Tank	2,500,000	2024	Water	510
Vac con Upgrades	373,000	2024	Water	510
Reservoir Design	1,000,000	2024	Water	510
Harmonic Repair	56,000	2024	Waste Water	520

Capital Improvement Plan (2024)



Out Building Repair	10,000	2024	Waste Water	520
UV Light Replacement	11,000	2024	Waste Water	520
Vac con Upgrades	202,000	2024	Waste Water	520
Filter Pump	15,000	2024	Waste Water	520
Boiler Controls, Phase II	20,000	2024	Waste Water	520
Field Services Equipment	4,200	2024	Waste Water	520
Fence	25,000	2024	Waste Water	520
Loader Replacement	20,000	2024	Waste Water	520

Summary of Capital Expenditures 2024





City of Woodland Park Capital Program

2024

Public Works presents:

Browning Ave and Lake Street Road Reconstruction

CIP Tracking No. **23.ST.014**

Proposed Year(s): 2024

Description:

Streets projects are designed using a “complete streets” approach where drainage, asphalt, water/wastewater line replacement, and pedestrian accessibility are all considered yielding projects that only require “digging once”

Justification:

These projects are identified in the 2019 Pavement Management Plan, and address pedestrian connectivity and parking. They also address drainage concerns identified in the City Stormwater Master Plan.

Funding Source(s):

- General
- Street Capital Impr.
- Wastewater Utility
- Conservation Trust
- Storm water Mgmt.
- Other: _____
- Culture & Rec
- Water Utility

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



<i>Projected Costs</i>	
2024 Capital Cost:	\$2,800,000
Annual O&M Cost:	\$500



City of Woodland Park Capital Program

2024

Public Works presents:

Cemetery: Construction of Expansion

CIP Tracking No. **23.ST.002**

Proposed Year(s): 2024

Description:

Construction of roadways, drainage improvements, and columbarium to expand the Cemetery.

Justification:

Available space in the existing portion of the cemetery is extremely limited and unmarked graves make excavation for new burials problematic. Additional space is needed to be able to continue to offer new casket burials.

Funding Source(s):

- | | | |
|---|--|---|
| <input type="checkbox"/> General | <input checked="" type="checkbox"/> Street Capital Impr. | <input type="checkbox"/> Wastewater Utility |
| <input type="checkbox"/> Conservation Trust | <input type="checkbox"/> Storm water Mgmt. | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Culture & Rec | <input type="checkbox"/> Water Utility | |



Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



<i>Projected Costs</i>	
2024 Capital Cost:	\$650,000
Annual O&M Cost:	\$1,500.00



City of Woodland Park Capital Program

2024

Public Works presents:

Highway 67 Widening

CIP Tracking No. 20.ST.002

Proposed Year(s): 2022

Description:

This project involves construction of turning lanes and acceleration and deceleration lanes along Highway 67 between Tamarac Parkway and Research Drive.

Justification:

This project was identified in the mid-1990s as a requirement of the CDOT Access Permit for the construction of the Police Department and Post Office. Woodland Park entered into an IGA with CDOT for cost sharing in 2022, where Woodland Park would be responsible for 25% of the project costs. Design and engineering for this project was completed in 2023, with construction anticipated in Spring 2024.

Funding Source(s):

- General
- Street Capital Impr.
- Wastewater Utility
- Conservation Trust
- Storm water Mgmt.
- Other: _____
- Culture & Rec
- Water Utility

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



Projected Costs	
2024 Capital Cost:	\$487,000
Annual O&M Cost:	\$ N/A – CDOT



City of Woodland Park Capital Program

2024

Public Works presents:

MMOF ADA Sidewalk and Trail Improvements

CIP Tracking No. 20.ST.004

Proposed Year(s): 2024

Description:

This project involves repairing and upgrading existing sidewalks and pedestrian ramps City-wide. These funds are matching funds for the \$1.0M grant awarded to the City.

Justification:

Many of the City’s sidewalks and pedestrian ramps are deteriorated and in need of repair. Reconstruction of these areas requires compliance with the Americans with Disabilities Act (ADA). The City has obtained a 2-year 50%-match Multimodal Options Fund (MMOF) Grant to repair and replace sidewalks and pedestrian ramps. The City anticipates overages from the original grant match, which the City is responsible for.

Funding Source(s):

- General
- Street Capital Impr.
- Wastewater Utility
- Conservation Trust
- Storm water Mgmt.
- Other: MMOF Grant
- Culture & Rec
- Water Utility

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



Projected Costs	
2024 Capital Cost:	\$633,280
Annual O&M Cost:	NA



City of Woodland Park Capital Program

2024

Public Works presents:

Parking Lot Repairs

CIP Tracking No. 24.ST.004

Proposed Year(s): 2024

Description:

Reconstruction of Cavalier Parking lot.

Justification:

Cavalier parking lot has reached the end of it’s useful life, and needs reconstruction.

Funding Source(s):

- General
- Street Capital Impr.
- Wastewater Utility
- Conservation Trust
- Storm water Mgmt.
- Other: _____
- Culture & Rec
- Water Utility

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



<i>Projected Costs</i>	
2024 Capital Cost:	\$46,000
Annual O&M Cost:	\$500



City of Woodland Park Capital Program

2024

Public Works presents:

Dewell Rd and Pine Ridge Reconstruction

CIP Tracking No. **23.ST.014**

Proposed Year(s): 2024

Description:

Streets projects are designed using a “complete streets” approach where drainage, asphalt, water/wastewater line replacement, and pedestrian accessibility are all considered yielding projects that only require “digging once”

Justification:

These projects are identified in the 2019 Pavement Management Plan, and address pedestrian connectivity and parking. They also address drainage concerns identified in the City Stormwater Master Plan.

Funding Source(s):

- General
- Street Capital Impr.
- Wastewater Utility
- Conservation Trust
- Storm water Mgmt.
- Other:
- Culture & Rec
- Water Utility

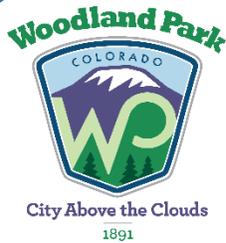
Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



Projected Costs	
2024 Capital Cost:	\$1,300,000
Annual O&M Cost:	\$500



City of Woodland Park Capital Program

2024

Public Works presents:

Street Concrete Repairs

CIP Tracking No. **24.ST.003**

Proposed Year(s): 2024

Description:

Repair concrete sections within the Right-Of-Way, this includes median replacement with stamped concrete, and bases for public art.

Justification:

Cross pans, curb and gutter and other concrete section of the road deteriorate over time as well as get damaged by heavy traffic and need replacement. The highway medians present many maintenance issues with the greenscape, which will be replaced with hardscaped concrete.

Funding Source(s):

- General
- Street Capital Impr.
- Wastewater Utility
- Conservation Trust
- Storm water Mgmt.
- Other:
- Culture & Rec
- Water Utility

Project Overview:

Category: Infrastructure Type: Repair Useful Life: 15 Years

Project Start: 6/1/2024 Completion: 8/31/2024



Projected Costs	
2024 Capital Cost:	\$300,000
Annual O&M Cost:	NA



City of Woodland Park Capital Program

2024

Public Works presents:

Street Crackseal, Chipseal, and Re-Striping

CIP Tracking No. **24.ST.04**

Proposed Year(s): 2024

Description:

City crack seal, chip seal, and re-striping of pain markings are used to preserve existing road network quality

Justification:

To continue to work toward a City Wide network pavement quality index of 70, the 10 year plan for recommended treatments on segments of roadway (detailed in the 2019 City of Woodland Park Pavement Management Plan) for 2024.

Funding Source(s):

- General
- Street Capital Impr.
- Wastewater Utility
- Conservation Trust
- Storm water Mgmt.
- Other:
- Culture & Rec
- Water Utility

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2024 Capital Cost:	\$49,083
Annual O&M Cost:	N/A



City of Woodland Park Capital Program

2024

Public Works presents:

Street Repairs

CIP Tracking No. **24.ST.002**

Proposed Year(s): 2024

Description:

Minor street repairs, large patches

Justification:

Roads need to be maintained and pot holes do occur and once they reach a certain size we prefer to perform large patches to fix the problem long term.



Funding Source(s):

- General
- Street Capital Impr.
- Wastewater Utility
- Conservation Trust
- Storm water Mgmt.
- Other:
- Culture & Rec
- Water Utility



Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2024 Capital Cost:	\$300,000
Annual O&M Cost:	\$200



City of Woodland Park Capital Program

2024

Utilities/Wastewater presents:

Boiler Control Replacement

Proposed Year(s): 2024-2025

Description:

The current controls on the boiler system are obsolete. They are original to the 1992 plant construction. They have started to fail and need to be replaced with newer technology. We have replaced some of the controls but not all of them. This is phase II of the replacement.

Justification:

Boiler controls failing causing staff time and effort to fix. This also creates utility costs to increase when not operating properly as units are inefficient in operating. Unable to get replacement parts

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



Projected Costs	
2024 Capital Cost:	\$20,000
Annual O&M Cost:	\$500



City of Woodland Park Capital Program

2024

Public Works presents:

Facilities and Grounds Replacement

Proposed Year(s): 2024

Description:

Replacement of (2) two vehicles

- (1) One F150 (service truck) \$45,000
- (1) One F350 (service truck) \$75,000

Justification:

A total of 2 vehicles were due for replacement due to wear and tear, increased maintenance, mileage and number of years old. We are requesting two vehicles get replaced in 2024.

Funding Source(s):

- General
- Street Capital Impr.
- Wastewater Utility
- Conservation Trust
- Storm water Mgmt.
- Other: _____
- Culture & Rec
- Water Utility

Project Overview:

Category: Type: Useful Life:



<i>Projected Costs</i>	
2024 Capital Cost:	\$120,000
Annual O&M Cost:	\$400.00



City of Woodland Park Capital Program

2024

Utilities/Wastewater presents:

North Fence Relocation

Proposed Year(s): 2024

Description:

Relocate fence on the Northern property line.

Justification:

It has been brought to our attention that the fence on the northern property line is on the adjacent property. The fence needs to be relocated to the City Property line.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



<i>Projected Costs</i>	
2024 Capital Cost:	\$25,000
Annual O&M Cost:	\$0

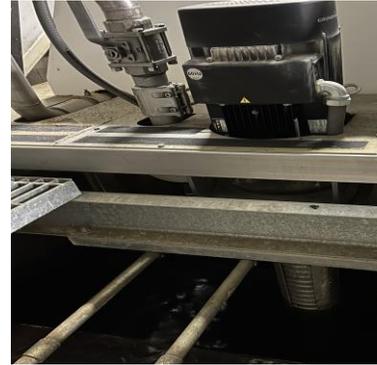


City of Woodland Park Capital Program

2024

Utilities/Wastewater presents:

Filter pump



Proposed Year(s): 2024

Description:

Purchase new filter pump to replace the old pump

Justification:

The current filter pump keep malfunctioning. We have looked at numerous other pieces of equipment while trouble shooting this problem. We would like to move forward with the purchase of a new pump to solve the problem

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2024 Capital Cost:	\$15,000
Annual O&M Cost:	\$0



City of Woodland Park Capital Program

2024

Public Works presents:

Fleet Vehicle Replacement

Proposed Year(s): 2024

Description:

Replacement of (1) one vehicle

(1) One F250 with utility body (service truck) \$77,000

Justification:

A total of 2 vehicles were due for replacement due to wear and tear, increased maintenance, mileage and number of years old. We are requesting one vehicles get replaced in 2024. This vehicle is replacing a 1997 F250. The general fund has not replaced vehicles in about 5 years and we have many vehicle needing replacement.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Storm water Mgmt.
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:



Projected Costs	
2024 Capital Cost:	\$77,000.00
Annual O&M Cost:	\$200.00



City of Woodland Park Capital Program

2024

Utilities/Water presents:

Flow meter replacement

Proposed Year(s): 2024

Description:

Replace existing flow meter.

Justification:

Replace like for like. Exist flow meter is failing and needs replacement.



Funding Source(s):

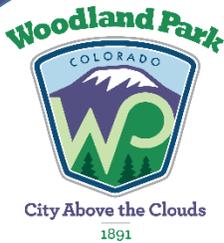
- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Infrastructure Type: New Useful Life: 20+ yrs

Project Start: 1/1/2024 Completion: 12/31/2024

<i>Projected Costs</i>	
2024 Capital Cost:	\$3,500
Annual O&M Cost:	\$0



City of Woodland Park Capital Program

2024

Utilities/Water presents:

Gold Hill Water Tank

Proposed Year(s): 2024

Description:

Design/Engineering/construct a new 400K gallon water tank next to the exist water tank.



Justification:

The condition of the existing Gold Hill water tank decreased. Due to ice buildup inside the tank, the tank wall thickness has decreased to a point to where it is in need of repair. We cannot take the tank out of service due to water demand and fire protection therefore, we will need to construct a new tank in order to refurbish the old tank. In the end we will have redundancy and additional fire protection with a second online tank. We are also fixing the icing issue.



Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2024 Capital Cost:	\$2,500,000
Annual O&M Cost:	\$2,000



City of Woodland Park Capital Program

2024

Utilities/Wastewater presents:

Harmonic Filter

Proposed Year(s): 2024

Description:

Replacement of the Harmonic filter at the wastewater treatment plant.

Justification:

Replacement of Harmonic filter is required as the current filter has failed. The filter regulates electric current from the treatment plant to CORES's electric grid. Equipment at the treatment plant produces inconsistent electricity that can enter the electric grid. That electricity is managed by the filter. The existing filter has failed and we have received estimates on repair/replacing it.



Funding Source(s):

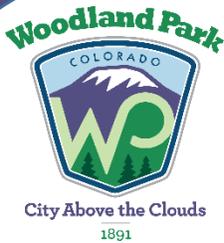
- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2024 Capital Cost:	\$56,000
Annual O&M Cost:	\$0



City of Woodland Park Capital Program

2024

Utilities/Wastewater presents:

Loader Replacement Program

Proposed Year(s): 2024

Description:

Two large pieces of equipment fall under this program. Program is used to spread out the cost of replacing the loaders instead of one large capital expense. This program allows for each loader to be replaced every two years (two loaders, one replaced every year). Cost of \$20,000/year.

Justification:

Instead of following the normal procedure of purchasing new equipment every 15-20 years we budget to spend money towards a new loader every other year. The cost is about the same as if we purchased a loader after its useful life however we get a new loader each year and the equipment is always under warranty therefore creating a savings in maintenance costs.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

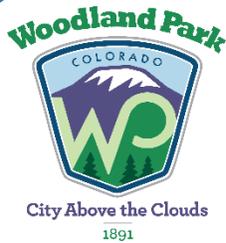
Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



Projected Costs	
2024 Capital Cost:	\$40,000
Annual O&M Cost:	\$0



City of Woodland Park Capital Program

2024

Utilities/Water presents:

Meter Replacement

Proposed Year(s): 2019-2024

Description:

Replacement and upgrade of 3600 water meters throughout the water system. This is a four year project with continuous funding for all four years. Meters include 24 hour monitoring, remote reading capability, leak detection and can relay information to our customers.

Justification:

Old meters become inaccurate over time and they are not effective in assisting customers with tracking their usage. They are also inefficient in recording meter readings and the technology that supports them is going obsolete.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____



Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

Projected Costs	
2024 Capital Cost:	\$250,000
Annual O&M Cost:	\$12.00/customer/yr.



City of Woodland Park Capital Program

2024

Utilities/Water presents:

North Well Field Pump Station pump upgrade

Proposed Year(s): 2024

Description:

Design/install a new 100 hp (upgraded) pump in the north Well Field Pump Station. Replace old smaller pump with new larger pump.

Justification:

Old pump is starting to need repair/replacing. Instead of replacing like for like we are proposing to upgrade the pump as pumping rates have increased. Upgrading the pump will create redundancy within the pump station and we can rotate pumps reducing wear and tear and creating more longevity within the pumps.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



<i>Projected Costs</i>	
2024 Capital Cost:	\$120,000
Annual O&M Cost:	\$2,000



City of Woodland Park Capital Program

2024

Utilities/Wastewater presents:

Building Repair

Proposed Year(s): 2024

Description:

Out buildings around the WW plant have deteriorated to a point where the roofs need replacement and they need painted.

Justification:

These buildings store material for WW operations. They need to be maintained to be able to continue using them.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



Projected Costs	
2024 Capital Cost:	\$10,000
Annual O&M Cost:	\$100



City of Woodland Park Capital Program

2024

Department: Police

New Police Vehicles

Proposed Year(s): 2024

Description:

(4) Ford Police Interceptor SUV

Justification:

The police department fleet requires additional units to bolster the service fleet. Assigning these new vehicles will allow reorganizing existing units to spare use, as dictated by need. In future years, units will trickle down the service list as part of a replacement plan.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Storm water Mgmt.
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

<i>Projected Costs</i>	
2024 Capital Cost:	\$ 200,000
Annual O&M Cost:	



City of Woodland Park Capital Program

2024

Utilities/Water presents:

Reservoir

Proposed Year(s): 2023-2026

Description:

Design/Engineering for a 350 Acre Feet (AF) reservoir.

Justification:

Additional augmentation water storage in Woodland Park is needed. Currently we have a 55 AF reservoir which will not be large enough to meet our augmentation needs in the future. We also need additional storage to back up the Homestake Pipeline. If his line breaks and cannot be fix for any length of time we will need to be able to provide water to our customers. I cannot emphasize enough the importance for this reservoir.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



Projected Costs	
2024 Capital Cost:	\$1,000,000
Annual O&M Cost:	\$TBD



City of Woodland Park Capital Program

2024

Utilities/Wastewater presents:

Sewer Camera Reel

Proposed Year(s): 2024

Description:

Reel to the sewer camera needs replacing

Justification:

The reel is temperamental. It only works half of the time. We have tried to fix it numerous times without success. The reel is 20 years old and it was used when it was purchased. Time for replacement.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



Projected Costs	
2024 Capital Cost:	\$4,200
Annual O&M Cost:	\$0



City of Woodland Park Capital Program

2024

Utilities/Wastewater presents:

UV Replacement

Proposed Year(s): 2024

Description:

Replacement of the UV bulbs for treatment

Justification:

Replacement of half of the bulbs every year to cover required maintenance. The bulbs typically last two years however in the event of failure we need bulbs on hand. We try to purchase half of the bulbs every year to cover emergencies and the two year replacement schedule.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

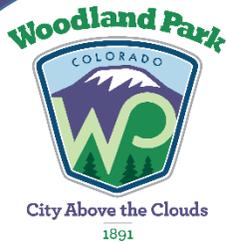


Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2024 Capital Cost:	\$11,000
Annual O&M Cost:	\$11,000



City of Woodland Park Capital Program

2024

Utilities/Wastewater presents:

Vaccon Replacement

Proposed Year(s): 2024

Description:

Replacement of the Vaccon. Funding split between water at 65% and wastewater at 35%



Justification:

Current Vaccon was purchased in 2011. The Vaccon is use for Sewer Cleaning, water main repairs and valve box cleaning. It is the most used piece of equipment in utilities. We have experienced electrical issues for the last 5 years. No one can seem to figure out and fix. It needs to be replaced!

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2024 Capital Cost:	\$575,000
Annual O&M Cost:	\$250

Capital Improvement Plan (2024-2028)



The following outlines planned investments in capital infrastructure and assets for years 2024-2028. The projects are summarized in the table below by fund expenditure. The total planned capital investment in years 2024-2028 equals \$30.6 million across all funds and infrastructure types. Ninety-five percent (95%) of this total investment is dedicated to governmental infrastructure systems and operational assets like streets, drainage, and water and wastewater facilities. Five percent (5%) of the total capital investment supports other systems like long-range planning and information technology infrastructure.

Capital Improvement Program	Cost	Budget Year	Fund	Fund Number
Police Vehicles (4)	200,000	2024	General	100
Public Works Vehicles (2)	120,000	2024	General	100
Fleet Maintenance Vehicle	77,000	2024	General	100
Public Works Toolkats	20,000	2024	General	100
Fiber	250,000	2024	General	100
UPCC Fire Suppression and HVAC	411,147	2024	Grants	210
Parking Lot Maintenance	46,600	2024	Streets	410
Street Repairs- concrete, asphalt, striping	300,000	2024	Streets	410
ADA Sidewalk and Pedestrian Ramp Improvements	713,280	2024	Streets	410
Browning to US 24	1,300,000	2024	Streets	410
Dewell to Park	900,000	2024	Streets	410
Pine Ridge Blue Spruce to Park	400,000	2024	Streets	410
Lake	1,500,000	2024	Streets	410
Dump Truck	200,000	2024	Streets	410
Water Distribution Improvement	250,000	2024	Water	510
North Well Field Pump	120,000	2024	Water	510
Gold Hill Water Tank	2,500,000	2024	Water	510
Vac con Upgrades	373,000	2024	Water	510
Reservoir Design	1,000,000	2024	Water	510
Harmonic Repair	56,000	2024	Waste Water	520
Out Building Repair	10,000	2024	Waste Water	520

Capital Improvement Plan (2024-2028)



UV Light Replacement	11,000	2024	Waste Water	520
Vac con Upgrades	202,000	2024	Waste Water	520
Filter Pump	15,000	2024	Waste Water	520
Boiler Controls, Phase II	20,000	2024	Waste Water	520
Field Services Equipment	4,200	2024	Waste Water	520
Fence	25,000	2024	Waste Water	520
Loader Replacement	20,000	2024	Waste Water	520
Public Works Vehicles (2)	90,000	2025	General	100
Fleet Maintenance Vehicle	35,000	2025	General	100
Police Vehicles (2)	100,000	2025	General	100
Street Paving Improvements	1,651,394	2025	Streets	410
Street Repairs	312,000	2025	Streets	410
Street Restriping	74,214	2025	Streets	410
Sidewalk Improvements	250,000	2025	Streets	410
Water Distribution Improvement	500,000	2025	Water	510
Machinery and Equipment	800,000	2025	Water	510
Water System Engineering	2,000,000	2025	Water	510
WWTO Expansion/Design Engineering	40,000	2025	Waste Water	520
WW Collection Improvements	150,000	2025	Waste Water	520
WW Plant Improvements	690,000	2025	Waste Water	520
WW Machinery and Equipment	40,000	2025	Waste Water	520

Capital Improvement Plan (2024-2028)



Public Works Vehicles (1)	45,000	2026	General	100
Police Vehicles (2)	100,000	2026	General	100
Public Works (1)	45,000	2026	General	100
Police Vehicles (1)	100,000	2026	General	100
Street Paving Improvements	1,670,019	2026	Streets	410
Street Repairs	324,480	2026	Streets	410
Street Restriping	10,000	2026	Streets	410
Sidewalk Improvements	260,000	2026	Streets	410
Water Distribution Improvement	500,000	2026	Water	510
Machinery and Equipment	300,000	2026	Water	510
Water System Engineering	40,000	2026	Water	510
WWTO Expansion/Design Engineering	25,000	2026	Waste Water	520
WW Collection Improvements	200,000	2026	Waste Water	520
WW Plant Improvements	350,000	2026	Waste Water	520
WW Machinery and Equipment	40,000	2026	Waste Water	520
Public Works (2)	100,000	2027	General	100
Police Vehicles (2)	100,000	2027	General	100
Street Paving Improvements	1,985,726	2027	Streets	410
Street Repairs	337,459	2027	Streets	410
Street Restriping	75,000	2027	Streets	410
Sidewalk Improvements	270,400	2027	Streets	410

Capital Improvement Plan (2024-2028)

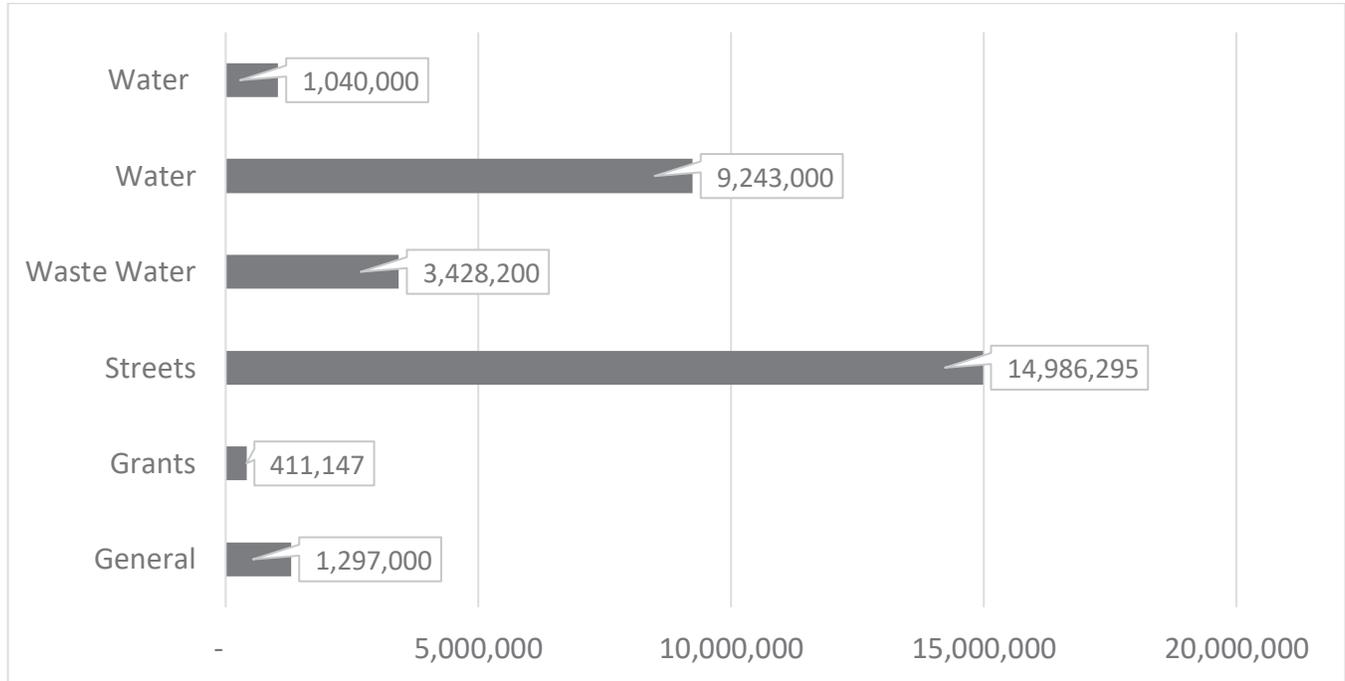


Water Distribution Improvement	500,000	2027	Water	510
Machinery and Equipment	600,000	2027	Water	510
Water System Engineering	200,000	2027	Water	510
WWTO Expansion/Design Engineering	25,000	2027	Waste Water	520
WW Collection Improvements	200,000	2027	Waste Water	520
WW Plant Improvements	150,000	2027	Waste Water	520
WW Machinery and Equipment	40,000	2027	Waste Water	520
Public Works (1)	65,000	2028	General	100
Police Vehicles (2)	100,000	2028	General	100
Street Paving Improvements	1,750,000	2028	Streets	410
Street Repairs	300,000	2028	Streets	410
Street Restriping	77,211	2028	Streets	410
Sidewalk Improvements	278,512	2028	Streets	410
Water Distribution Improvement	500,000	2028	Water	510
Machinery and Equipment	50,000	2028	Water	510
Water System Engineering	50,000	2028	Water	510
WWTO Expansion/Design Engineering	25,000	2028	Waste Water	520
WW Collection Improvements	300,000	2028	Waste Water	520
WW Plant Improvements	750,000	2028	Waste Water	520
WW Machinery and Equipment	40,000	2028	Waste Water	520

Capital Improvement Plan (2024-2028)



Capital Improvement Summary 2024-2028 (All Funds)





Five-Year Financial Plan

Five Year Financial Plan Introduction



Please find the Five Year Financial Plan for the City of Woodland Park, Colorado for the years 2024 through 2028. The Five Year Financial Plan is the City's primary long-range planning tool and provides revenue and expenditure information Citywide for all 10 funds. The Citywide budget and each fund within the Five Year Financial Plan are balanced, meaning anticipated revenues equal or exceed planned operating expenses. In some City funds, capital reserves may be used to fund one-time projects, which is a common and sound practice.

A Five Year financial plan is recommended by the Government Finance Officers Association (GFOA) because planning for five years provides greater insight into the City's financial capabilities to meet current and long-term service level objectives. The first year of the Five Year Financial Plan is included in the 2024 budget and includes \$15,268,317 in total projected revenues and \$15,548,782 in total projected expenditures. Budget years 2025-2028 of the Five Year Financial Plan are forecasted using assumptions about economic conditions and anticipated department needs. Forecasted revenues and expenditures in years 2025 to 2028 will be evaluated in each annual budget process and may be adjusted based on changing economic conditions, spending needs, service level objectives, and/or budget priorities.

The City's annual budget process will use the Five Year Financial Plan as a basis to begin the budget process in future years. The City Manager's Office and Finance department staff work closely with other departments in compiling the needs of the City and developing the annual budget. This process begins in April each year. At the end of summer, departments submit Service Level Adjustment Request (SLAR) forms for funding needs to increase and maintain levels of service. Once all of the SLAR forms are received, they are reviewed by the City Manager and, if approved, are entered into the Five Year Financial Plan. By the end of summer, the Finance department and the City Manager's Office review expenditures, including budget requests, and compare them against forecasted revenues to determine available funding. The list of SLARs is then reviewed again depending on the level of funding available based on revenue projections. The Five Year Financial Plan, which includes the Five Year Financial Plan and Capital Improvement program is presented to Council with the annual budget by October 15th each year.

The 2024-2028 Five Year Financial Plan focuses on maintaining levels of service, accomplishing council priorities, and providing a path for the next five years. Assumptions used in developing the Five Year Financial Plan are also included for reference.

Five Year Projection Tables



All Funds-2024-2028

Total Fund Expenditure Projections 2024-2028

Fund	2024	2025	2026	2027	2028
General Fund	\$ 15,548,782	\$ 15,459,645	\$ 15,860,030	\$ 16,352,245	\$ 16,805,743
Grants Fund	535,788	N/A	N/A	N/A	N/A
Downtown Dev Authority Fund	572,599	556,692	569,701	573,313	758,334
Cultural and Recreation Fund	1,454,630	1,458,600	1,502,000	1,540,601	1,580,802
Streets Capital Imp Fund	7,817,244	3,191,418	3,201,839	3,640,705	3,407,519
Stormwater Mgmt Fund	168,075	173,045	178,164	183,437	188,868
Wastewater Util Ent Fund	2,497,328	2,942,802	2,681,117	2,527,315	4,092,663
Water Util Ent Fund	6,546,766	5,520,650	3,108,550	3,640,050	2,991,150
Total Expenditures	\$35,141,213	\$29,302,852	\$27,101,402	\$28,457,665	\$29,825,079

Five Year Projection Tables



General Fund-2024-2028

General Fund Projections 2024-2028

General Fund	2024	2025	2026	2027	2028
Projected Revenues	15,268,317	15,718,167	16,063,165	16,516,449	16,982,983
Projected Expenditures	15,548,782	15,459,645	15,860,030	16,352,245	16,805,743
Net Revenue over Expenditures	\$ (280,465)	\$ 258,522	\$ 203,135	\$ 164,204	\$ 177,240

Total General Fund Revenue Projections 2024-2028

General Fund	2024	2025	2026	2027	2028
Taxes	12,475,677	12,922,452	13,313,431	13,716,462	14,131,765
Licenses and Permits	134,500	138,600	142,800	147,100	151,500
Intergovernmental	670,002	657,700	670,600	683,900	697,700
Charges for Services	129,801	133,800	137,800	141,800	145,900
Fines and Forfeitures	57,000	58,700	60,400	62,200	64,000
Investment Earnings	225,000	200,000	100,000	100,000	100,000
Miscellaneous	76,500	76,500	76,500	76,500	76,500
Transfers In	1,499,837	1,530,415	1,561,634	1,588,487	1,615,618
Total Revenues	\$15,268,317	\$15,718,167	\$16,063,165	\$16,516,449	\$16,982,983

Total General Fund Expenditure Projections 2024-2028

General Fund	2024	2025	2026	2027	2028
Salary and Benefits	7,114,531	7,323,906	7,574,684	7,836,705	8,083,000
Operating and Maintenance	6,193,708	6,331,851	6,528,259	6,676,252	6,890,655
Capital Outlay	796,075	300,000	220,000	275,000	240,000
Debt Service	707,688	704,488	705,687	706,087	705,687
Transfers Out	736,780	799,400	831,400	858,201	886,402
Total Expenditures	\$15,548,782	\$15,459,645	\$15,860,030	\$16,352,245	\$16,805,743

Five Year Projection Tables



Five-Year Plan Assumptions 2024-2028

	5-year Long-Term Financial Plan				
	2024 Projected Budget	2025 Projected Budget	2026 Projected Budget	2027 Projected Budget	2028 Projected Budget
Revenue Assumptions					
Growth Rate	3.00%	3.00%	3.00%	3.00%	3.00%
Property Tax	10.00%	6.00%	3.00%	3.00%	3.00%
Expenditure Assumptions					
Inflation Rate	2.50%	2.00%	2.00%	2.00%	2.00%
Health Insurance	8.00%	8.00%	8.00%	8.00%	8.00%
Utilities	4.00%	4.00%	4.00%	4.00%	4.00%
Insurance/Workers Compensation	8.00%	8.00%	8.00%	8.00%	8.00%
Cost of Living Adjustment	2.00%	2.00%	2.00%	2.00%	2.00%
Retirement Contribution-Sworn	8.00%	8.00%	8.00%	8.00%	8.00%
Retirement Contribution-General	5.00%	5.00%	5.00%	5.00%	5.00%

Five Year Projection- GF Revenue



GENERAL FUND SUMMARY (100)					
	5-year Long-Term Financial Plan				
	2024	2025	2026	2027	2028
	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
Beginning Fund Balance	3,731,490	3,451,025	3,709,547	3,912,682	4,076,886
REVENUE					
Taxes	12,475,677	12,922,452	13,313,431	13,716,462	14,131,765
Licenses and Permits	134,500	138,600	142,800	147,100	151,500
Intergovernmental	670,002	657,700	670,600	683,900	697,700
Charges for Services	129,801	133,800	137,800	141,800	145,900
Fines and Forfeitures	57,000	58,700	60,400	62,200	64,000
Investment Earnings	225,000	200,000	100,000	100,000	100,000
Contributions/Donations Private Sources	-	-	-	-	-
Miscellaneous	76,500	76,500	76,500	76,500	76,500
Transfers In	1,499,837	1,530,415	1,561,634	1,588,487	1,615,618
Other Sources	-	-	-	-	-
Total Revenue/Other Financing Sources	15,268,317	15,718,167	16,063,165	16,516,449	16,982,983
		258,522	203,135	164,204	177,240

Five Year Projection - GF Expenditures



GENERAL FUND SUMMARY (100)					
	5-year Long-Term Financial Plan				
	2024	2025	2026	2027	2028
	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
EXPENDITURES by Department/Division					
Elected Officials	32,600	33,250	33,910	34,580	35,260
City Manager	530,856	543,694	558,562	573,805	589,596
City Attorney	-	-	-	-	-
Assistant City Manager	-	-	-	-	-
City Clerk	496,621	487,191	516,931	501,310	547,916
Municipal Court	152,333	156,447	160,638	164,737	168,512
Planning and Building	625,366	621,441	642,273	663,956	683,796
Inter/Nondepartmental	1,047,559	1,078,799	1,110,915	1,143,101	1,176,359
Education Support	3,254,482	3,352,132	3,452,684	3,556,289	3,663,000
Finance	661,431	689,765	710,454	731,482	753,136
Facilities and Grounds	1,246,838	1,226,169	1,215,592	1,304,379	1,301,398
Information Technology	659,374	406,871	418,250	429,942	441,171
Police Operations	3,571,782	3,579,445	3,702,145	3,829,346	3,947,547
Public Works Administration	414,073	424,100	437,653	451,645	464,469
Fleet Maintenance	628,118	600,794	582,696	598,525	613,638
Street Operations	782,881	755,660	780,240	804,859	827,858
Community Engagement	-	-	-	-	-
Debt Service	707,688	704,488	705,687	706,087	705,687
Transfers Out	736,780	799,400	831,400	858,201	886,402
Other Financing Uses	-	-	-	-	-
Total Expenditures/Other Financing Uses	15,548,782	15,459,645	15,860,030	16,352,245	16,805,743
Ending Fund Balance	3,451,025	3,709,547	3,912,682	4,076,886	4,254,126
	-	-	-	-	-
EXPENDITURES by Type					
Salary and Benefits	7,114,531	7,323,906	7,574,684	7,836,705	8,083,000
Operating and Maintenance	6,193,708	6,331,851	6,528,259	6,676,252	6,890,655
Capital Outlay	796,075	300,000	220,000	275,000	240,000
Debt Service	707,688	704,488	705,687	706,087	705,687
Transfers Out	736,780	799,400	831,400	858,201	886,402
Total Expenditures/Other Financing Uses	15,548,782	15,459,645	15,860,030	16,352,245	16,805,743

Five Year Projection - City Council



GENERAL FUND EXPENDITURES (100)						
City Council						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Operating Expenditures						
100-105-2110	Economic Development	-	-	-	-	-
100-105-3335	Operating expenditures miscellaneous	17,950	18,310	18,680	19,050	19,430
100-105-5800	Training/Travel	11,000	11,220	11,440	11,670	11,900
100-105-6100	Supplies	150	150	150	150	150
100-105-6125	Meetings/Mileage/Meals	3,000	3,060	3,120	3,180	3,240
100-105-8003	Special Projects	500	510	520	530	540
Total Operating Expenditures		32,600	33,250	33,910	34,580	35,260
Discretionary Appropriation						
100-105-8001	Community Investment	-	-	-	-	-
100-105-8002	Woodland Park Main Street	-	-	-	-	-
Total Discretionary Appropriation		-	-	-	-	-
Total Elected Officials		32,600	33,250	33,910	34,580	35,260

Five Year Projection- City Manager



GENERAL FUND EXPENDITURES (100)						
City Manager						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-110-1100	Salaries/Wages Full-time	326,583	336,400	344,800	353,400	362,200
100-110-1400	Auto Allowance	6,960	6,960	6,960	6,960	6,960
100-110-1410	Health Insurance Allowance	16,800	16,800	16,800	16,800	16,800
100-110-1700	Insurance	45,400	45,400	49,000	52,900	57,100
100-110-1710	Payroll Taxes	25,963	26,744	27,412	28,095	28,795
100-110-1720	Retirement	16,329	16,820	17,240	17,670	18,110
	Total Salaries and Benefits	438,036	449,124	462,212	475,825	489,965
Operating Expenditures						
100-110-2010	Comm Engage/Promotion/Marketing	24,000	24,600	25,220	25,720	26,230
100-110-3500	Professional Services	-	-	-	-	1
100-110-5800	Training/Travel	5,500	5,640	5,780	5,900	6,020
100-110-5850	Membership Dues	2,500	2,560	2,620	2,670	2,720
100-110-6100	Supplies	300	310	320	330	340
100-110-6125	Meetings/Mileage/Meals	750	770	790	810	830
100-110-5300	Telephone/Communications	3,000	3,080	3,160	3,220	3,280
100-110-6200	Certified Small Business Development Grant	-	-	-	-	-
100-110-2011	Citizen's Academy	2,500	2,550	2,600	2,650	2,700
100-110-2110	Special Events	35,000	35,700	36,410	37,140	37,880
100-110-2090	Cemetery	2,000	2,040	2,080	2,120	2,160
100-110-8802	Main Street Contribution	15,000	15,000	15,000	15,000	15,000
100-110-2070	Keep Woodland Park Beautiful	2,270	2,320	2,370	2,420	2,470
	Total Operating Expenditures	92,820	94,570	96,350	97,980	99,631
Capital Outlay						
100-110-7500	Cemetery Capital	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
	Total City Manager	530,856	543,694	558,562	573,805	589,596

Five Year Projection- Clerk



GENERAL FUND EXPENDITURES (100)						
City Clerk						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-112-1100	Salaries/Wages Full-time	343,312	353,600	362,400	371,500	380,800
100-112-1700	Insurance	49,000	49,000	52,900	57,100	61,700
100-112-1710	Payroll Taxes	27,293	28,111	28,811	29,534	30,274
100-112-1720	Retirement	17,166	17,680	18,120	18,575	19,040
Total Salaries and Benefits		436,771	448,391	462,231	476,709	491,814
Operating Expenditures						
100-112-2020	Elections	30,000	300	30,800	300	31,400
100-112-2030	Open Records	-				
100-112-2040	Human Resources Recruitment	6,500				
100-112-2050	Cemetery	-	-	-	-	-
100-112-3200	Professional Services	-	15,000	-	-	-
100-112-3310	Liquor Licensing Expense	500	500	500	500	500
100-112-3920	Codification	4,500	4,600	4,700	4,800	4,900
100-112-5100	Document/Records Services	5,500	5,600	5,700	5,800	5,900
100-112-5150	Recording	400	400	400	400	400
100-112-5300	Telephone/Communications	2,000	1,700	1,700	1,701	1,702
100-112-5400	Advertising/Legal Notices	3,000	3,100	3,200	3,300	3,400
100-112-5800	Training/Travel	5,000	5,100	5,200	5,300	5,400
100-112-5850	Membership Dues	1,200	1,200	1,200	1,200	1,200
100-112-6100	Supplies	750	800	800	800	800
100-112-6125	Meetings/Mileage/Meals	500	500	500	500	500
100-112-3240	Publications/Reports	-	-	-	-	-
Total Operating Expenditures		59,850	38,800	54,700	24,601	56,102
Capital Outlay						
100-112-7500	Cemetery Capital					
Total Capital Outlay		-	-	-	-	-
Total City Clerk		496,621	487,191	516,931	501,310	547,916

Five Year Projection - Municipal Court



GENERAL FUND EXPENDITURES (100)						
Municipal Court						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-113-1200	Salaries/Wages Part-time	78,771	81,100	83,500	86,000	88,200
100-113-1710	Payroll Taxes	6,262	6,447	6,638	6,837	7,012
Total Salaries and Benefits		85,033	87,547	90,138	92,837	95,212
Operating Expenditures						
100-113-2060	Jury Trials	500	500	500	500	500
100-113-3200	Professional Services	27,500	28,100	28,700	29,300	29,900
100-113-3210	Legal Services	30,000	30,800	31,600	32,200	32,800
100-113-5800	Training/Travel	7,200	7,400	7,600	7,800	8,000
100-113-5050	Custody of Prisoners	500	500	500	500	500
100-113-5850	Membership Dues	400	400	400	400	400
100-113-6100	Supplies	1,200	1,200	1,200	1,200	1,200
Total Operating Expenditures		67,300	68,900	70,500	71,900	73,300
Total Municipal Court		152,333	156,447	160,638	164,737	168,512

Five Year Projection - Planning



GENERAL FUND EXPENDITURES (100)						
Planning and Building						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-114-1100	Salaries/Wages Full-time	413,745	426,200	439,000	452,200	463,500
100-114-1200	Salaries/Wages Part-time	23,793	24,500	25,200	26,000	26,700
100-114-1300	Overtime	300	300	300	300	300
100-114-1700	Insurance	65,600	65,600	70,800	76,500	82,600
100-114-1710	Payroll Taxes	32,065	33,031	34,023	35,046	35,921
100-114-1720	Retirement	20,687	21,310	21,950	22,610	23,175
Total Salaries and Benefits		556,191	570,941	591,273	612,656	632,196
Operating Expenditures						
100-114-2070	Keep Woodland Park Beautiful	-	-	-	-	-
100-114-2071	Historic Preservation Committee	14,800	2,800	2,900	3,000	3,100
100-114-3200	Professional Services	30,000	30,000	30,000	30,000	30,000
100-114-6210	Clothing/uniform	300	300	300	300	300
100-114-5300	Telephone/Communications	2,200	2,300	2,400	2,400	2,400
100-114-5400	Advertising/Legal Notices	1,800	1,800	1,800	1,800	1,800
100-114-5800	Training/Travel	3,000	3,100	3,200	3,300	3,400
100-114-5850	Membership Dues	3,000	3,100	3,200	3,300	3,400
100-114-6100	Supplies	2,000	2,100	2,200	2,200	2,200
Total Operating Expenditures		57,100	45,500	46,000	46,300	46,600
Capital Outlay						
100-114-7500	Planning-Capital Outlay	12,075	5,000	5,000	5,000	5,000
Total Capital Outlay		12,075	5,000	5,000	5,000	5,000
Total Planning		625,366	621,441	642,273	663,956	683,796

Five Year Projection - Finance



GENERAL FUND EXPENDITURES (100)						
Finance						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-117-1100	Salaries/Wages Full-time	423,099	435,800	446,700	457,900	469,300
100-117-1300	Overtime	-	-	-	-	-
100-117-1700	Insurance	60,000	60,000	64,800	70,000	75,600
100-117-1710	Payroll Taxes	32,790	33,775	34,619	35,487	36,371
100-117-1720	Retirement	21,155	21,790	22,335	22,895	23,465
Total Salaries and Benefits		537,044	551,365	568,454	586,282	604,736
Operating Expenditures						
100-117-2310	Office Equipment & Maintenance	-	-	-	-	-
100-117-3120	Telephone Charges	-	-	-	-	-
100-117-3220	Financial Services	28,000	28,700	29,400	30,000	30,600
100-117-3500	Professional Services	23,587	24,200	24,800	25,300	25,800
100-117-5500	Publications/Reports	-	-	-	-	-
100-117-5800	Training/Travel	5,500	5,600	5,700	5,800	5,900
100-117-5850	Membership Dues	1,000	1,000	1,000	1,000	1,000
100-117-5900	Bank Charges	18,300	18,800	19,300	19,700	20,100
100-117-5950	County Treasurer Fee	37,000	48,900	50,400	51,900	53,400
100-117-6100	Supplies	6,000	6,200	6,400	6,500	6,600
Total Operating Expenditures		119,387	133,400	137,000	140,200	143,400
Capital Outlay						
100-117-7500	Financial Software	5,000	5,000	5,000	5,000	5,000
Total Capital Outlay		5,000	5,000	5,000	5,000	5,000
Total Finance		661,431	689,765	710,454	731,482	753,136

Five Year Projection - IT



GENERAL FUND EXPENDITURES (100)						
Information Technology						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-120-1100	Salaries/Wages Full-time	120,486	124,100	127,800	131,600	134,900
100-120-1200	Salaries/Wages Part-time	14,060	14,500	14,900	15,300	15,700
100-120-1700	Insurance	16,000	16,000	17,300	18,700	20,200
100-120-1710	Payroll Taxes	9,579	9,866	10,160	10,462	10,725
100-120-1720	Retirement	6,024	6,205	6,390	6,580	6,745
Total Salaries and Benefits		166,149	170,671	176,550	182,642	188,270
Operating Expenditures						
100-120-3200	Professional Services	12,500	-	-	-	1
100-120-3500	Contract Services	-	-	-	-	-
100-120-3700	Information Technology Services	90,000	92,300	94,600	97,000	99,400
n/a	Network Services	-	-	-	-	-
100-120-4340	Technology Repair and Maintenance	42,000	43,100	44,200	45,300	46,400
100-120-4350	Printer/Copier Repair and Maintenance	32,600	33,400	34,200	34,900	35,600
100-120-6100	Supplies	200	200	200	200	200
100-120-6710	Small Tools/Equipment/Software	43,925	45,000	46,100	47,300	48,500
n/a	Audio/Visual	-	-	-	-	-
100-120-5800	Travel/Training	4,000	4,100	4,200	4,300	4,400
100-120-6500	Fiber Maintenance	3,000	3,100	3,200	3,300	3,400
Total Operating Expenditures		228,225	221,200	226,700	232,300	237,901
Capital Outlay						
100-120-7520	Technology Equipment	265,000	15,000	15,000	15,000	15,000
Total Capital Outlay		265,000	15,000	15,000	15,000	15,000
Total Information Technology		659,374	406,871	418,250	429,942	441,171

Five Year Projection - Police



GENERAL FUND EXPENDITURES (100)						
Police Operations		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-221-1100	Salaries/Wages Full-time	2,331,265	2,401,200	2,473,200	2,547,400	2,611,100
100-221-1200	Salaries/Wages Part-time	-	-	-	-	-
100-221-1300	Overtime	140,200	144,400	148,700	153,200	157,000
100-221-1700	Insurance	398,500	430,400	464,800	502,000	542,200
100-221-1710	Payroll Taxes	70,700	63,245	63,245	63,246	63,247
100-221-1720	Retirement	197,717	203,600	209,700	216,000	221,400
	Total Salaries and Benefits	3,138,382	3,242,845	3,359,645	3,481,846	3,594,947
Operating Expenditures						
100-221-2040	Police Recruitment	10,000	10,200	10,400	10,600	10,800
100-221-2200	School Programs	-	-	-	-	-
100-221-2210	Teen Court	-	-	-	-	-
100-221-2220	Community Programs	2,600	2,700	2,800	2,900	3,000
100-221-2230	Police Reserves Expenditures	-	-	-	-	-
100-221-2240	Emergency Management	8,400	8,600	8,800	9,000	9,200
100-221-2250	K-9 Program	-	-	-	-	-
100-221-2260	Inter-Agency Tactical Team	-	-	-	-	-
100-221-3340	Medical Services	2,600	2,700	2,800	2,900	3,000
100-221-3345	In Custody Medical Services	-	-	-	-	-
100-221-3500	Professional Services	2,600	-	-	-	-
100-221-3700	Information Technology Services	37,500	38,400	39,400	40,200	41,000
100-221-4320	Equipment Repair and Maintenance	55,000	56,400	57,800	59,000	60,200
100-221-5050	Custody Of Prisoners	-	-	-	-	-
100-221-5300	Telephone/Communications	28,500	29,200	29,900	30,500	31,100
100-221-5800	Training/Travel	35,500	36,400	37,300	38,000	38,800
100-221-5850	Membership Dues	12,500	12,800	13,100	13,400	13,700
100-221-6100	Supplies	9,000	9,200	9,400	9,600	9,800
100-221-6160	Police Supplies	20,000	20,500	21,000	21,400	21,800
100-221-6210	Clothing/Uniforms	19,200	19,700	20,200	20,600	21,000
	Total Operating Expenditures	233,400	236,600	242,500	247,500	252,600
Capital Outlay						
100-221-7400	Police Supplies	-	-	-	-	-
100-221-7510	Technology Equipment /Vehicles	200,000	100,000	100,000	100,000	100,000
	Total Capital Outlay	200,000	100,000	100,000	100,000	100,000
	Total Police Operations	3,571,782	3,579,445	3,702,145	3,829,346	3,947,547

Five Year Projection - Facilities & Grounds



GENERAL FUND EXPENDITURES (100)						
Parks, Buildings and Grounds						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-118-1100	Salaries/Wages Full-time	463,490	477,400	491,700	506,500	519,200
100-118-1200	Salaries/Wages Part-time	-	-	-	-	-
100-118-1300	Overtime	11,100	11,400	11,700	12,100	12,400
100-118-1700	Insurance	54,353	54,400	58,800	63,500	68,600
100-118-1710	Payroll Taxes	35,920	36,999	38,107	39,254	40,238
100-118-1720	Retirement	23,175	23,870	24,585	25,325	25,960
Total Salaries and Benefits		588,038	604,069	624,892	646,679	666,398
Operating Expenditures						
100-118-2120	Streetscape/ Beautification - Hwys 24, 67	5,000	5,100	5,200	5,300	5,400
100-118-2121	Beautification	7,000	7,200	7,400	7,500	7,700
100-118-2122	Dog Park	1,000	1,000	1,000	1,000	1,000
100-118-2335	Safety	2,500	2,600	2,700	2,800	2,900
100-118-4210	Trash/Disposal Service	17,000	17,400	17,800	18,200	18,600
100-118-4240	Park Maintenance	100,000	102,500	105,100	107,200	109,300
100-118-4241	Tree Maintenance	24,000	24,600	25,200	25,700	26,200
100-118-4310	Building Repair and Maintenance	135,000	138,400	141,900	144,700	147,600
100-118-4320	Equipment Repair and Maintenance	14,500	14,900	15,300	15,600	15,900
100-118-5300	Telephone/Communications	3,000	3,100	3,200	3,300	3,400
100-118-5600	Equipment Rental	11,000	11,300	11,600	11,800	12,000
100-118-5700	Natural Gas	30,000	31,200	32,400	33,700	35,000
100-118-5710	Electric	72,000	74,900	77,900	81,000	84,200
100-118-5800	Training/Travel	6,000	6,200	6,400	6,500	6,600
100-118-6140	Custodial Supplies	11,000	11,300	11,600	11,800	12,000
100-118-6210	Clothing/Uniforms	4,800	4,900	5,000	5,100	5,200
100-118-6500	Street Light Replacement Program	25,000	25,500	26,000	26,500	27,000
100-118-6720	Small Tools/Equipment	2,500	2,600	2,700	2,800	2,900
Total Operating Expenditures		468,800	482,100	495,700	507,700	520,000
Capital Outlay						
100-118-7201	Streets-Reliever Route	-	-	-	-	-
100-118-7300	Buildings (6)	50,000	50,000	50,000	50,000	50,000
100-118-7500	Machinery and Equipment	20,000	-	-	-	-
100-118-7510	Vehicles (8)	120,000	90,000	45,000	100,000	65,000
Total Capital Outlay		190,000	140,000	95,000	150,000	115,000
Total Parks, Building and Grounds		1,246,838	1,226,169	1,215,592	1,304,379	1,301,398

Five Year Projection - PW Admin



GENERAL FUND EXPENDITURES (100)						
Public Works Administration/Engineering						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-331-1100	Salaries/Wages Full-time	288,599	297,300	306,200	315,400	323,300
100-331-1700	Insurance	40,700	40,700	44,000	47,500	51,300
100-331-1710	Payroll Taxes	22,944	23,635	24,343	25,074	25,702
100-331-1720	Retirement	14,430	14,865	15,310	15,770	16,165
Total Salaries and Benefits		366,673	376,500	389,853	403,744	416,467
Operating Expenditures						
100-331-3230	Engineering Services	30,000	30,000	30,000	30,000	30,000
100-331-4000	Purchased Property Services	3,000	3,000	3,000	3,000	3,000
100-331-4320	Equipment Repair and Maintenance	300	300	300	300	300
100-331-5000	Purchased Services	3,000	3,000	3,000	3,001	3,002
100-331-5300	Telephone/Communications	2,200	2,300	2,400	2,400	2,400
100-331-5400	Advertising/Legal Notices	1,000	1,000	1,000	1,000	1,000
100-331-5800	Training/Travel	4,200	4,300	4,400	4,500	4,600
100-331-5850	Membership Dues	1,800	1,800	1,800	1,800	1,800
100-331-6100	Supplies	700	700	700	700	700
100-331-6210	Clothing/Uniforms	1,200	1,200	1,200	1,200	1,200
Total Operating Expenditures		47,400	47,600	47,800	47,901	48,002
Total Public Works Admin/Engineering		414,073	424,100	437,653	451,645	464,469

Five Year Projection - Fleet



GENERAL FUND EXPENDITURES (100)						
Finance						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-117-1100	Salaries/Wages Full-time	423,099	435,800	446,700	457,900	469,300
100-117-1300	Overtime	-	-	-	-	-
100-117-1700	Insurance	60,000	60,000	64,800	70,000	75,600
100-117-1710	Payroll Taxes	32,790	33,775	34,619	35,487	36,371
100-117-1720	Retirement	21,155	21,790	22,335	22,895	23,465
	Total Salaries and Benefits	537,044	551,365	568,454	586,282	604,736
Operating Expenditures						
100-117-2310	Office Equipment & Maintenance	-	-	-	-	-
100-117-3120	Telephone Charges	-	-	-	-	-
100-117-3220	Financial Services	28,000	28,700	29,400	30,000	30,600
100-117-3500	Professional Services	23,587	24,200	24,800	25,300	25,800
100-117-5500	Publications/Reports	-	-	-	-	-
100-117-5800	Training/Travel	5,500	5,600	5,700	5,800	5,900
100-117-5850	Membership Dues	1,000	1,000	1,000	1,000	1,000
100-117-5900	Bank Charges	18,300	18,800	19,300	19,700	20,100
100-117-5950	County Treasurer Fee	37,000	48,900	50,400	51,900	53,400
100-117-6100	Supplies	6,000	6,200	6,400	6,500	6,600
	Total Operating Expenditures	119,387	133,400	137,000	140,200	143,400
Capital Outlay						
100-117-7500	Financial Software	5,000	5,000	5,000	5,000	5,000
	Total Capital Outlay	5,000	5,000	5,000	5,000	5,000
	Total Finance	661,431	689,765	710,454	731,482	753,136

Five Year Projection - Streets



GENERAL FUND EXPENDITURES (100)						
Planning and Building						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-114-1100	Salaries/Wages Full-time	413,745	426,200	439,000	452,200	463,500
100-114-1200	Salaries/Wages Part-time	23,793	24,500	25,200	26,000	26,700
100-114-1300	Overtime	300	300	300	300	300
100-114-1700	Insurance	65,600	65,600	70,800	76,500	82,600
100-114-1710	Payroll Taxes	32,065	33,031	34,023	35,046	35,921
100-114-1720	Retirement	20,687	21,310	21,950	22,610	23,175
Total Salaries and Benefits		556,191	570,941	591,273	612,656	632,196
Operating Expenditures						
100-114-2070	Keep Woodland Park Beautiful	-	-	-	-	-
100-114-2071	Historic Preservation Committee	14,800	2,800	2,900	3,000	3,100
100-114-3200	Professional Services	30,000	30,000	30,000	30,000	30,000
100-114-6210	Clothing/uniform	300	300	300	300	300
100-114-5300	Telephone/Communications	2,200	2,300	2,400	2,400	2,400
100-114-5400	Advertising/Legal Notices	1,800	1,800	1,800	1,800	1,800
100-114-5800	Training/Travel	3,000	3,100	3,200	3,300	3,400
100-114-5850	Membership Dues	3,000	3,100	3,200	3,300	3,400
100-114-6100	Supplies	2,000	2,100	2,200	2,200	2,200
Total Operating Expenditures		57,100	45,500	46,000	46,300	46,600
Capital Outlay						
100-114-7500	Planning-Capital Outlay	12,075	5,000	5,000	5,000	5,000
Total Capital Outlay		12,075	5,000	5,000	5,000	5,000
Total Planning		625,366	621,441	642,273	663,956	683,796

Five Year Projection - Interdepartmental



GENERAL FUND EXPENDITURES (100)						
Inter/Nondepartmental						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Operating Expenditures						
100-199-1100	Salaries/Wages Full-time	50,000	50,000	50,000	50,000	50,000
100-199-2090	Visitor Center Services	20,000	20,500	21,000	21,400	21,800
100-199-2100	Education Support	3,254,482	3,352,132	3,452,684	3,556,289	3,663,000
100-199-2335	Safety	6,700	6,900	7,100	7,200	7,300
100-199-3200	Professional Services	-	-	-	-	-
100-199-3210	Legal Services	172,352	175,799	179,315	182,901	186,559
100-199-3335	Employee Services	73,000	74,800	76,700	78,200	79,800
100*199-3700	IT Services	30,000	30,600	31,200	31,800	32,400
100-199-4230	Custodial Services	80,000	81,600	83,200	84,900	86,600
100-199-4290	Non-City Property Repairs	-	-	-	-	-
100-199-5060	Animal Control Services	42,000	43,100	44,200	45,100	46,000
100-199-5200	Property/Casualty Insurance	507,557	527,900	549,000	571,000	593,800
100-199-5300	Telephone/Communications	30,600	31,400	32,200	32,800	33,500
100-199-5350	Postage/Shipping	9,100	9,300	9,500	9,700	9,900
100-199-5850	Membership Dues	17,250	17,700	18,100	18,500	18,900
100-199-6100	Supplies	9,000	9,200	9,400	9,600	9,800
Total Operating Expenditures		4,302,040	4,430,931	4,563,599	4,699,390	4,839,359
Total Inter/Nondepartmental		4,302,040	4,430,931	4,563,599	4,699,390	4,839,359

Five Year Projection - Debt Service



GENERAL FUND EXPENDITURES (100)						
Debt Service, Transfers						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Debt Service						
100-470-8510	Principal - 2015 General Bonds (WAC)	455,000	470,000	490,000	510,000	530,000
100-470-8511	Interest - 2015 General Bonds (WAC)	251,688	233,488	214,687	195,087	174,687
100-470-8512	Debt Service Fees (WAC)	1,000	1,000	1,000	1,000	1,000
100-470-8520	Principal - 2015 COPS (Memorial Park)	-	-	-	-	-
100-470-8521	Interest - 2015 COPS (Memorial Park)	-	-	-	-	-
100-470-8522	Debt Service Fees (Memorial Park)	-	-	-	-	-
Total Debt Service		707,688	704,488	705,687	706,087	705,687
Transfers Out						
100-491-9220	Culture and Recreation Fund	736,780	799,400	831,400	858,201	886,402
100-491-9210	Grants Fund	-	-	-	-	-
Total Transfers Out		736,780	799,400	831,400	858,201	886,402

Five Year Projection - DDA



DOWNTOWN DEVELOPMENT AUTHORITY FUND (215)						-
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
	Beginning Fund Balance	890,658	1,337,829	1,800,906	2,250,974	2,697,430
	REVENUE					
215-000-3115	TIF Property Tax Revenue	1,031,769	1,031,769	1,031,769	1,031,769	1,031,769
215-000-3116	County Tax Abatements	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
215-000-3610	Interest	1,000	1,000	1,000	1,000	1,000
	Miscellaneous Revenue	-	-	-	-	-
	Total Revenue	1,019,769	1,019,769	1,019,769	1,019,769	1,019,769
	Total Funds Available	1,910,428	2,357,598	2,820,675	3,270,743	3,717,200
	EXPENDITURES					
	Operating Expenditures					
215-710-2071	Historical Preservation Committee	-	-	-	-	-
215-710-2121	Beautification	3,500	3,500	3,500	3,500	3,500
215-710-2400	TIF Reimbursement Agreements	130,592	134,510	142,580	146,858	151,263
215-710-3200	Professional Services	10,000	10,000	10,000	10,000	10,000
215-710-3210	Legal Services	30,000	10,000	10,000	10,000	10,000
215-710-3700	Information Technology Services	500	500	500	500	500
215-710-5400	Advertising/Legal Notices	1,000	1,000	1,000	1,000	1,000
215-710-5800	Training/Travel	500	500	500	500	500
215-710-5850	Memberships	350	350	350	350	350
215-710-5950	County Treasurer Fees	31,000	31,000	31,000	31,000	31,000
215-710-6100	Supplies	250	251	252	253	254
	Total Operating Expenditures	207,692	191,611	199,682	203,961	208,367
	Capital Outlay					
215-710-7400	Woodland Station Improvements	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
	Debt Service					
215-470-8530	Principal 2012 Vectra Bridge Loan	240,000	250,000	265,000	275,000	469,000
215-470-8531	Interest 2012 Vectra Bridge Loan	60,502	50,677	40,614	29,947	18,930
215-470-8540	Principal 2018 Vectra Loan	50,000	50,000	50,000	50,000	50,000
215-470-8541	Interest 2018 Vectra Loan	14,405	14,405	14,405	14,405	12,037
215-470-8550	Principal City Loan	-	-	-	-	-
	Total Debt Service	364,907	365,082	370,019	369,352	549,967

Five Year Projection - DDA



	DOWNTOWN DEVELOPMENT AUTHORITY FUND (215)					-
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
	Total Expenditures	572,599	556,692	569,701	573,313	758,334
	Ending Fund Balance	\$ 1,337,829	\$ 1,800,906	\$ 2,250,974	\$ 2,697,430	\$ 2,958,866

Five Year Projection - Culture & Rec



CULTURE AND RECREATION FUND REVENUE (220)		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
REVENUE						
Charges for Services						
<i>Parks and Recreation</i>						
220-000-3470-1000	Recreation Programs	13,500	13,800	14,100	14,400	14,700
220-000-3471-1001	Hockey	1,800	1,800	1,800	1,800	1,800
220-000-3471-1002	Basketball	9,500	9,700	9,900	10,100	10,300
220-000-3471-1003	Soccer	22,300	22,700	23,200	23,700	24,200
220-000-3471-1004	Softball	12,050	12,300	12,500	12,800	13,100
220-000-3471-1005	Football (StartSmart)	1,300	1,300	1,300	1,300	1,300
220-000-3471-1006	Volleyball	4,500	4,600	4,700	4,800	4,900
220-000-3471-1007	Tennis	1,400	1,400	1,400	1,400	1,400
220-000-3471-1008	Baseball	20,500	20,900	21,300	21,700	22,100
220-000-3474-1000	Merchandise Sales	-	-	-	-	-
220-000-3475-1000	Park Rentals	12,000	12,200	12,400	12,600	12,900
220-000-3477-1000	Brochure Advertising	1,800	1,800	1,800	1,800	1,800
220-000-3478-1000	Special Events	5,000	5,100	5,200	5,300	5,400
220-000-3640-1000	Contributions/Donations	1,000	1,000	1,000	1,000	1,000
Total Parks and Recreation Revenue		106,650	108,600	110,600	112,700	114,900
Cultural Center						
220-000-3475-2000	Cultural Center Rentals	6,000	6,100	6,200	6,300	6,400
220-000-3478-2000	Cultural Center Events	100,000	102,000	104,000	106,100	108,200
220-000-3478-2100	Cultural Center Bar	39,000	39,800	40,600	41,400	42,200
220-000-3478-2200	Cultural Center Additional Services	17,000	17,300	17,600	18,000	18,400
Total Cultural Center Revenue		162,000	108,100	110,200	112,400	114,600
Aquatic Center						
220-000-3470-3001	Learn to Swim Program	40,000	40,800	41,600	42,400	43,200
220-000-3470-3002	Fitness Programs	38,000	38,800	39,600	40,400	41,200
220-000-3470-3003	Sports Programs	8,200	8,400	8,600	8,800	9,000
220-000-3470-3004	Silver Sneakers Program	-	-	-	-	-
220-000-3471-3001	Daily Use Fees	120,000	122,400	124,800	127,300	129,800
220-000-3471-3002	Punch and Pass Cards	95,000	96,900	98,800	100,800	102,800
220-000-3474-3000	Merchandise Sales	5,000	5,100	5,200	5,300	5,400
220-000-3475-3000	Facility Rental	50,000	51,000	52,000	53,000	54,100
220-000-3478-3000	Special Events	3,000	3,100	3,200	3,300	3,400
220-000-3479-3000	Other Charges	-	-	-	-	-
220-000-3640-3000	Contributions/Donations	1,000	1,000	1,000	1,000	1,000
220-000-3470-3005	Concessions	14,000	14,300	14,600	14,900	15,200
Total Aquatic Center Revenue		374,200	367,500	374,800	382,300	389,900

Five Year Projection - Culture & Rec



CULTURE AND RECREATION FUND REVENUE (220)		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
REVENUE						
Transfers In						
220-000-3910	From General Fund	736,780	799,400	831,400	858,201	886,402
220-000-3924	From Conservation Trust Fund	75,000	75,000	75,000	75,000	75,000
Total Transfers In		811,780	874,400	906,400	933,201	961,402
Total Revenue and Other Sources		\$ 1,454,630	\$ 1,458,600	\$ 1,502,000	\$ 1,540,601	\$ 1,580,802

Five Year Projection - Culture & Rec



CULTURE AND RECREATION FUND (220)		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
EXPENDITURES						
Parks and Recreation						
Salaries and Benefits						
220-451-1100	Salaries/Wages Full-time	\$ 226,963	\$ 232,600	\$ 238,400	\$ 243,200	\$ 248,100
220-451-1200	Salaries/Wages Part-time	26,939	27,600	28,300	28,900	29,500
220-451-1700	Insurance	32,100	32,100	34,700	37,500	40,500
220-451-1710	Payroll Taxes	20,185	20,700	21,200	21,600	22,000
220-451-1720	Retirement	11,348	11,600	11,900	12,100	12,300
220-451-1740	Worker's Comp	8,000	8,200	8,400	8,600	8,800
	Total Salaries and Benefits	325,535	332,800	342,900	351,900	361,200
Operating Expenditures						
220-451-2110	Special Events	3,000	3,100	3,200	3,300	3,400
220-451-3335	Employee Services	1,250	1,300	1,300	1,300	1,300
220-451-3400-1000	Recreation Programs	8,500	8,700	8,900	9,100	9,300
220-451-3400-1001	Hockey	1,000	1,000	1,000	1,000	1,000
220-451-3400-1002	Basketball	5,500	5,600	5,700	5,800	5,900
220-451-3400-1003	Soccer	8,800	9,000	9,200	9,400	9,600
220-451-3400-1004	Softball	7,000	7,200	7,400	7,500	7,700
220-451-3400-1005	Football (StartSmart)	800	800	800	800	800
220-451-3400-1006	Volleyball	2,500	2,600	2,700	2,800	2,900
220-451-3400-1007	Tennis	1,000	1,000	1,000	1,000	1,000
220-451-3400-1008	Baseball	12,000	12,300	12,600	12,900	13,200
220-451-4340	Technology Repair and Maintenance	1,600	1,600	1,600	1,600	1,600
220-451-5300	Telephone/Communications	1,000	1,000	1,000	1,000	1,000
220-451-5500	Printing and Binding	800	800	800	800	800
220-451-5600	Rental Services	3,000	3,100	3,200	3,300	3,400
220-451-5800	Training/Travel (3)	3,500	3,600	3,700	3,800	3,900
220-451-5850	Membership Dues	650	700	700	700	700
220-451-5900	Bank/Finance Charges	8,500	8,700	8,900	9,100	9,300
	Total Operating Expenditures	70,400	72,100	73,700	75,200	76,800
	Total Parks and Recreation	395,935	404,900	416,600	427,100	438,000

Five Year Projection - Culture & Rec



CULTURE AND RECREATION FUND (220)		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
EXPENDITURES						
Cultural Center						
Salaries and Benefits						
220-455-1100	Salaries/Wages Full-time	\$ 55,800	57,200	58,600	59,800	61,000
220-455-1200	Salaries/Wages Part-time	\$ 25,700	26,300	27,000	27,500	28,100
220-455-1700	Insurance	16,500	16,500	17,800	19,200	20,700
220-455-1710	Payroll Taxes	\$ 6,300	6,500	6,700	6,800	6,900
220-455-1720	Retirement	\$ 2,700	2,800	2,900	3,000	3,100
220-455-1740	Worker's Comp	4,200	4,300	4,400	4,500	4,600
Total Salaries and Benefits		111,200	113,600	117,400	120,800	124,400
Operating Expenditures						
220-455-3500	Events	11,000	11,300	11,600	11,800	12,000
220-455-5000	Additional Services	5,100				
220-455-3700	Information Technology Services	5,700	3,800	3,800	3,801	3,802
220-455-4210	Trash/Disposal Services	1,400	1,400	1,400	1,400	1,400
220-455-4310	Building Repair and Maintenance	3,700	3,800	3,900	4,000	4,100
220-455-4320	Equipment Repair and Maintenance	1,625	1,700	1,700	1,700	1,700
220-455-5300	Telephone/Communications	2,400	2,500	2,600	2,700	2,800
220-455-5600	Equipment Rentals	700	700	700	700	700
220-455-5700	Natural Gas	5,600	5,800	6,000	6,200	6,400
220-455-5710	Electric	13,847	14,400	15,000	15,600	16,200
220-455-5850	Membership Dues	1,000	1,000	1,000	1,000	1,000
220-455-6210	Clothing/Uniforms	300				
220-455-6710	Small Tools/Equipment	5,000				
220-455-5800	Travel/Training	250	300	300	300	300
220-455-7000	Bar Services	16,000	16,300	16,600	16,900	17,200
220-455-7200	Marketing	2,100	2,100	2,100	2,100	2,100
220-455-7100	Permits and Licenses	1,624	1,700	1,700	1,700	1,700
Total Operating Expenditures		77,346	46,400	47,700	48,901	50,102
Total Cultural Center		188,546	160,000	165,100	169,701	174,502
Woodland Aquatic Center						
Salaries and Benefits						
220-452-1100	Salaries/Wages Full-time	\$ 181,153	\$ 185,700	\$ 190,300	\$ 194,100	\$ 198,000
220-452-1200	Salaries/Wages Part-time	295,680	303,100	310,700	316,900	323,200
220-452-1300	Overtime	-	-	-	-	-
220-452-1700	Insurance	33,000	33,000	35,600	38,400	41,500
220-452-1710	Payroll Taxes	37,908	38,900	39,900	40,700	41,500
220-452-1720	Retirement	9,058	9,300	9,500	9,700	9,900
220-452-1740	Worker's Comp	15,000	15,400	15,800	16,100	16,400
Total Salaries and Benefits		571,799	585,400	601,800	615,900	630,500
Operating Expenditures						
220-452-2010	Comm. Engage./Promotion/Marketing	500	500	500	500	500
220-452-2335	Safety	3,600	3,700	3,800	3,900	4,000
220-452-3400	Recreation Programs Services	10,000	10,300	10,600	10,800	11,000
220-452-3700	Information Technology Services	7,000	7,200	7,400	7,500	7,700
220-452-4000	Purchased Property Services	500	500	500	500	500
220-452-4210	Trash/Disposal Services	600	600	600	600	600
220-452-4310	Building Repair and Maintenance	22,500	23,100	23,700	24,200	24,700
220-452-4320	Equipment Repair and Maintenance	39,200	40,200	41,200	42,000	42,800

Five Year Projection - Culture & Rec



CULTURE AND RECREATION FUND (220)		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
EXPENDITURES						
220-452-4340	Technology Repair and Maintenance	2,500	2,600	2,700	2,800	2,900
220-452-5000	Purchased Services	6,500	6,700	6,900	7,000	7,100
220-452-5200	Property/Casualty Insurance	15,800	16,400	17,100	17,800	18,500
220-452-5300	Telephone/Communications	5,000	5,100	5,200	5,300	5,400
220-452-5350	Postage/Shipping	-	-	-	-	-
220-452-5400	Advertising/Marketing	-	-	-	-	-
220-452-5500	Printing and Binding	500	500	500	500	500
220-452-5700	Natural Gas	64,000	66,600	69,300	72,100	75,000
220-452-5710	Electric	70,000	72,800	75,700	78,700	81,800
220-452-5800	Training/Travel	1,500	1,500	1,500	1,500	1,500
n/a	Travel	-	-	-	-	-
220-452-5850	Membership Dues	750	800	800	800	800
220-452-6100	Supplies	-	-	-	-	-
220-452-6140	Custodial Supplies	7,000	7,200	7,400	7,500	7,700
220-452-6200	Operating Supplies	3,000	3,100	3,200	3,300	3,400
220-452-6210	Clothing/Uniforms	800	800	800	800	800
220-452-6220	Promotion Materials	-	-	-	-	-
220-452-6230	Program Materials	-	-	-	-	-
220-452-6300	Pool Chemicals	18,500	19,000	19,500	19,900	20,300
220-452-6500	Merchandise For Resale	2,100	2,200	2,300	2,300	2,300
220-452-6710	Small Tools/Equipment	7,000	7,200	7,400	7,500	7,700
220-452-7000	Concessions	7,000	7,100	7,200	7,300	7,400
220-452-7100	Permits and Licenses	2,500	2,600	2,700	2,800	2,900
Total Operating Expenditures		298,350	308,300	318,500	327,900	337,800
Total Aquatic Center Expenditures		870,149	893,700	920,300	943,800	968,300
Total Culture and Recreation		\$ 1,454,630	\$ 1,458,600	\$ 1,502,000	\$ 1,540,601	\$ 1,580,802

Five Year Projection - Lodging Tax



LODGING TAX FUND (230)						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
	Beginning Fund Balance	513,468	502,016	490,185	478,353	466,141
	REVENUE					
230-000-3160	Lodging Tax	309,938	309,938	309,938	309,938	309,938
	Total Revenue	309,938	309,938	309,938	309,938	309,938
	Total Funds Available	823,406	811,955	800,123	788,291	776,080
	EXPENDITURES					
	Transfers Out					
230-491-9100	Transfer to General Fund					
	Economic Development Labor (2 FTE)					
	Economic Development Training					
	Economic Development Supplies					
	Professional Services					
	Parks Labor	170,000	170,000	170,000	170,000	170,000
	Visitor Center Contract	20,000	20,000	20,000	20,000	20,000
	Streetscape/Beautification	12,000	12,000	12,000	12,000	12,000
	Advertising Marketing	15,000	15,000	15,000	15,000	15,000
	Keep Woodland Park Beautiful	2,590	2,970	2,970	3,350	3,350
	Historic Preservation	2,800	2,800	2,800	2,800	2,800
	Woodland Park Main Street Contribution	15,000	15,000	15,000	15,000	15,000
	Special Events	35,000	35,000	35,000	35,000	35,000
	Street Light replacement program	25,000	25,000	25,000	25,000	25,000
	Trees Maintenance	24,000	24,000	24,000	24,000	24,000
	Memorial Park Debt Service	-	-	-	-	-
	Total Transfers Out	321,390	321,770	321,770	322,150	322,150
	Total Expenditures	321,390	321,770	321,770	322,150	322,150
	Ending Fund Balance	\$ 502,016	\$ 490,185	\$ 478,353	\$ 466,141	\$ 453,930

Five Year Projection - CTF



CONSERVATION TRUST FUND (240)						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
	Beginning Fund Balance	\$ 12,340	\$ 12,640	\$ 12,940	\$ 13,240	\$ 13,540
	REVENUE					
240-000-3315	CTF - Lottery Proceeds	75,000	75,000	75,000	75,000	75,000
240-000-3610	Interest	300	300	300	300	300
	Total Revenue	75,300	75,300	75,300	75,300	75,300
	Total Funds Available	87,640	87,940	88,240	88,540	88,840
	EXPENDITURES					
	Transfers Out					
240-491-9100	Transfer to General Fund					
	Park Maintenance	-	-	-	-	-
	Museum Electrical Upgrades	-	-	-	-	-
240-491-9220	Transfer to Culture and Recreation Fund					
	WAC Facility Maintenance	41,300	41,300	41,300	41,300	41,300
	WAC Pool Chemicals	18,000	18,000	18,000	18,000	18,000
	WAC Custodial Supplies	8,000	8,000	8,000	8,000	8,000
	WAC Electric	7,700	7,700	7,700	7,700	7,700
	UPCC Fire suppression	-	-	-	-	-
	UPCC Front entrance	-	-	-	-	-
	Total Transfers Out	75,000	75,000	75,000	75,000	75,000
	Total Expenditures	75,000	75,000	75,000	75,000	75,000
	Ending Fund Balance	\$ 12,640	\$ 12,940	\$ 13,240	\$ 13,540	\$ 13,840

Five Year Projection - Streets CIF



STREETS CAPITAL IMPROVEMENTS FUND (410)						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
	Beginning Fund Balance	\$ 6,629,353	\$ 2,065,408	\$ 2,191,890	\$ 2,350,151	\$ 2,114,646
	REVENUE					
	Taxes					
410-000-3133	Sales Tax 1%	2,985,800	3,075,400	3,167,600	3,262,700	3,360,600
410-000-3139	Delinquent Sales Tax Penalty and Interest	2,500	2,500	2,500	2,500	2,500
	Total Taxes	2,988,300	3,077,900	3,170,100	3,265,200	3,363,100
410-000-3654	Transportation Capital Fees	40,000	40,000	40,000	40,000	40,000
	Total Charges for Services	3,028,300	3,117,900	3,210,100	3,305,200	3,403,100
	Investment Income					
410-000-3610	Interest On Deposits	225,000	200,000	150,000	100,000	100,000
	Total Investment Income	225,000	200,000	150,000	100,000	100,000
	Total Revenue	3,253,300	3,317,900	3,360,100	3,405,200	3,503,100
	Total Funds Available	9,882,653	5,383,308	5,551,990	5,755,351	5,617,746
	EXPENDITURES					
	Capital Outlay					
410-335-7201	Street Paving Improvements	5,707,283	1,651,394	1,670,019	1,985,729	1,750,000
410-335-7202	Street Repairs	300,000	312,000	324,480	337,459	300,000
410-335-7203	Street Concrete Repairs	300,000	150,000	156,000	162,240	167,107
410-335-7204	Street Restriping	10,000	74,214	10,000	75,000	77,211
410-335-7205	Trail Repairs/Maintenance	-	80,000	83,200	86,528	89,124
410-335-7206	Parking Lot Repair/Maintenance	46,600	150,000	156,000	162,240	167,107
410-335-7207	Sidewalk Improvements	713,280	250,000	260,000	270,400	278,512
410-335-7500	Machinery and Equipment	30,000	-	-	-	-
410-335-7510	Vehicles	200,000	-	-	-	-
	Total Capital Outlay	7,307,163	2,667,608	2,659,699	3,079,596	2,829,061
	Transfers Out					
410-491-9100	To General Fund					
	Streets Personnel	510,081	523,810	542,140	561,109	578,458
	Total Transfers Out	510,081	523,810	542,140	561,109	578,458
	Total Expenditures	7,817,244	3,191,418	3,201,839	3,640,705	3,407,519
	Ending Fund Balance	\$ 2,065,408	\$ 2,191,890	\$ 2,350,151	\$ 2,114,646	\$ 2,210,227

Five Year Projection - Stormwater Fund



STORMWATER MANAGEMENT FUND (420)		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
	Beginning Fund Balance	\$ 448,977	\$ 465,903	\$ 477,858	\$ 484,694	\$ 486,257
	REVENUE AND TRANSFERS IN					
420-000-3481	Monthly User Charges-Drainage	135,000	135,000	135,000	135,000	135,000
420-000-3486	Capital Impact Fees-Drainage	40,000	40,000	40,000	40,000	40,000
420-000-3610	Interest On Deposits	10,000	10,000	10,000	10,000	10,000
	Total Revenue	185,000	185,000	185,000	185,000	185,000
	Total Funds Available	633,977	650,903	662,858	669,694	671,257
	EXPENDITURES					
	Capital Outlay					
420-336-7210	Drainage Improvements	2,400	2,400	2,400	2,400	2,400
	Total Capital Outlay	2,400	2,400	2,400	2,400	2,400
	Debt Service					
	Total Debt Service	-	-	-	-	-
	Transfers Out					
420-491-9100	To General Fund - Drainage R&M	165,675	170,645	175,764	181,037	186,468
	Total Transfers Out	165,675	170,645	175,764	181,037	186,468
	Total Expenditures	168,075	173,045	178,164	183,437	188,868
	Ending Fund Balance	\$ 465,903	\$ 477,858	\$ 484,694	\$ 486,257	\$ 482,389

Five Year Projection - Water Utility



WATER UTILITY ENTERPRISE FUND (510)					
Fund Summary					
	5-year Long-Term Financial Plan				
	2024	2025	2026	2027	2028
	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
Beginning Funds Available	\$ 8,511,447	\$ 4,877,380	\$ 2,298,131	\$ 2,135,783	\$ 1,447,736
REVENUE					
Water Operations					
Charges for Services	2,022,800	2,063,200	2,104,400	2,146,400	2,189,300
Investment Income	225,000	200,000	150,000	100,000	100,000
Total Water Operations Revenue	2,247,800	2,263,200	2,254,400	2,246,400	2,289,300
Water Capital					
Charges for Services	650,200	663,201	676,502	690,003	703,804
Total Water Capital Revenue	650,200	663,201	676,502	690,003	703,804
Water Rights					
Charges for Services	14,700	15,000	15,300	15,600	15,900
Total Water Rights Revenue	14,700	15,000	15,300	15,600	15,900
Total Water Utility Fund Revenue	2,912,700	2,941,401	2,946,202	2,952,003	3,009,004
Total Funds Available	11,424,147	7,818,781	5,244,333	5,087,786	4,456,740
EXPENDITURES					
Water Administration					
Salaries and Benefits	188,550	197,300	203,100	214,300	220,800
Operating Expenses	143,330	146,100	149,000	152,000	155,000
Total Water Administration	331,880	343,400	352,100	366,300	375,800
Water Treatment Operations					
Salaries and Benefits	310,300	324,900	334,700	353,100	363,700
Operating Expenses	662,250	679,200	696,700	714,500	732,700
Total Water Treatment Operations	972,550	1,004,100	1,031,400	1,067,600	1,096,400

Five Year Projection - Water Utility



WATER UTILITY ENTERPRISE FUND (510)					
Fund Summary					
	5-year Long-Term Financial Plan				
	2024	2025	2026	2027	2028
	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
Water Debt Service and Capital					
Debt Service	-	-	-	-	-
Capital Outlay	4,358,500	3,300,000	840,000	1,300,000	600,000
Total Water Debt Service and Capital	4,358,500	3,300,000	840,000	1,300,000	600,000
Water Rights					
Operating Expenses	138,000	138,000	138,000	138,000	138,000
Total Water Rights	138,000	138,000	138,000	138,000	138,000
Water Field Services					
Salaries and Benefits	289,464	303,000	312,200	329,300	339,300
Operating Expenses	80,300	71,050	71,050	71,050	71,050
Total Water Field Services	369,764	374,050	383,250	400,350	410,350
Water Customer Services					
Salaries and Benefits	44,900	47,000	48,400	51,100	52,600
Operating Expenses	62,900	64,100	65,400	66,700	68,000
Total Water Customer Services	107,800	111,100	113,800	117,800	120,600
Water Transfers Out	268,272	250,000	250,000	250,000	250,000
Total Water Utility Fund Expenditures	6,546,766	5,520,650	3,108,550	3,640,050	2,991,150
Total Ending Funds Available	\$ 4,877,380	\$ 2,298,131	\$ 2,135,783	\$ 1,447,736	\$ 1,465,590

Five Year Projection - Water Utility



WATER UTILITY ENTERPRISE FUND (510)						
REVENUE						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
<u>Water Operations</u>						
Charges for Services						
510-342-3461	Metered Sales/Customers	1,965,800	2,005,100	2,045,200	2,086,100	2,127,800
510-342-3462	Physical Connect Fee	10,800	11,000	11,200	11,400	11,600
510-342-3463	Delinquent Penalty	5,200	5,300	5,400	5,500	5,600
510-342-3464	Sale Of Augmentation Water	35,900	36,600	37,300	38,000	38,800
510-342-3469	Other Water Revenue	5,100	5,200	5,300	5,400	5,500
	Total Charges for Services	2,022,800	2,063,200	2,104,400	2,146,400	2,189,300
Investment Income						
510-342-3610	Interest On Deposits	225,000	200,000	150,000	100,000	100,000
	Total Investment Income	225,000	200,000	150,000	100,000	100,000
	Total Water Operations Revenue	2,247,800	2,263,200	2,254,400	2,246,400	2,289,300
<u>Water Capital</u>						
Charges for Services						
510-343-3463	Delinquent Penalty	4,100	4,200	4,300	4,400	4,500
510-343-3465	Plant Investment (Tap) Fee	461,300	470,500	479,900	489,500	499,300
510-343-3466	Capital Replacement Fee	184,800	188,500	192,300	196,100	200,000
510-343-3467	Water Development Fees	-	-	-	-	-
	Total Charges for Services	650,200	663,201	676,502	690,003	703,804
	Total Water Capital Revenue	650,200	663,201	676,502	690,003	703,804

WATER UTILITY ENTERPRISE FUND (510)						
REVENUE						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
<u>Water Rights</u>						
Charges for Services						
510-344-3468	Water Rights Fees	14,700	15,000	15,300	15,600	15,900
	Total Charges for Services	14,700	15,000	15,300	15,600	15,900
	Total Water Rights Revenue	14,700	15,000	15,300	15,600	15,900
	Total Water Utility Fund Revenue	\$ 2,912,700	\$ 2,941,401	\$ 2,946,202	\$ 2,952,003	\$ 3,009,004

Five Year Projection - Water Utility



WATER UTILITY ENTERPRISE FUND (510)						
EXPENDITURES						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
<u>Water Administration</u>						
Salaries and Benefits						
510-341-1100	Salaries/Wages Full-time	151,050	158,100	162,800	171,800	177,000
510-341-1700	Insurance	19,900	20,800	21,400	22,600	23,300
510-341-1710	Payroll Taxes	10,300	10,800	11,100	11,700	12,100
510-341-1720	Retirement	6,500	6,800	7,000	7,400	7,600
510-341-1740	Workers' Comp	800	800	800	800	800
Total Salaries and Benefits		188,550	197,300	203,100	214,300	220,800
Operating Expenses						
510-341-3210	Legal Services	61,500	62,700	64,000	65,300	66,600
510-341-5000	Purchased Services	4,000	4,100	4,200	4,300	4,400
510-341-5200	Property/Casualty Insurance	75,030	76,500	78,000	79,600	81,200
510-341-5300	Telephone/Communications	500	500	500	500	500
510-341-5800	Training/Travel	1,500	1,500	1,500	1,500	1,500
510-341-6125	Meetings/Mileage/Meals	500	500	500	500	500
510-341-6100	Supplies	300	300	300	300	300
Total Operating Expenses		143,330	146,100	149,000	152,000	155,000
Total Water Administration		331,880	343,400	352,100	366,300	375,800
<u>Water Treatment Operations</u>						
Salaries and Benefits						
510-342-1100	Salaries/Wages Full-time	216,200	226,400	233,200	246,000	253,400
510-342-1200	Salaries/Wages Part-time	-	-	-	-	-
510-342-1300	Overtime	6,600	6,900	7,100	7,500	7,700
510-342-1700	Insurance	46,500	48,700	50,200	53,000	54,600
510-342-1710	Payroll Taxes	19,700	20,600	21,200	22,400	23,100
510-342-1720	Retirement	12,100	12,700	13,100	13,800	14,200
510-342-1740	Workers' Comp	9,200	9,600	9,900	10,400	10,700
Total Salaries and Benefits		310,300	324,900	334,700	353,100	363,700
Operating Expenses						
510-342-2335	Safety	7,500	7,700	7,900	8,100	8,300
510-342-3350	Laboratory Services	20,000	20,400	20,800	21,200	21,600
510-342-3700	Information Technology Services	6,200	6,300	6,400	6,500	6,600
510-342-4210	Trash/Disposal Services	800	800	800	800	800
510-342-4320	Equipment Repair and Maintenance	40,000	40,800	41,600	42,400	43,200
510-342-4400	Vehicle Maintenance	2,200	2,200	2,200	2,200	2,200
510-342-5005	Westwood Lakes Operating Costs	25,600	26,100	26,600	27,100	27,600
510-342-5300	Telephone/Communications	4,700	4,800	4,900	5,000	5,100
510-342-5500	Publications/Reports	1,200	1,200	1,200	1,200	1,200
510-342-5700	Natural Gas	16,250	16,900	17,600	18,300	19,000
510-342-5710	Electric	165,000	171,600	178,500	185,600	193,000
510-342-5750	Water Rights Assessments	30,000	30,600	31,200	31,800	32,400
510-342-5755	Conveyance Fees	258,800	264,000	269,300	274,700	280,200
510-342-5800	Training/Travel	3,100	3,200	3,300	3,400	3,500
510-342-6125	Meetings/Mileage/Meals	500	500	500	500	500
510-342-5850	Permits/Licenses/Memberships	3,200	3,300	3,400	3,500	3,600
510-342-6110	Materials and Supplies	18,000	18,400	18,800	19,200	19,600
510-342-6210	Clothing/Uniforms	2,500	2,600	2,700	2,800	2,900

Five Year Projection - Water Utility



WATER UTILITY ENTERPRISE FUND (510)						
EXPENDITURES		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
510-342-6310	Chemicals	56,700	57,800	59,000	60,200	61,400
	Total Operating Expenses	662,250	679,200	696,700	714,500	732,700
	Total Water Treatment Operations	972,550	1,004,100	1,031,400	1,067,600	1,096,400
	Water Capital					
	Debt Service					
510-470-8530	Principal - 2022 CWRPDA Loan					
510-470-8531	Interest - 2022 CWRPDA Loan					
	Total Debt Service	-	-	-	-	-
	Capital Outlay					
510-343-7200	Water Distribution Improvements	2,850,000	500,000	500,000	500,000	500,000
510-343-7500	Machinery and Equipment	508,500	800,000	300,000	600,000	50,000
510-343-7210	Water System Engineering	1,000,000	2,000,000	40,000	200,000	50,000
	Total Capital Outlay	4,358,500	3,300,000	840,000	1,300,000	600,000
	Total Water Capital	4,358,500	3,300,000	840,000	1,300,000	600,000
	Water Rights					
	Operating Expenses					
510-344-3210	Legal Services	9,000	9,000	9,000	9,000	9,000
510-344-3230	Engineering Services	9,000	9,000	9,000	9,000	9,000
510-344-7200	Water Shares	120,000	120,000	120,000	120,000	120,000
	Total Operating Expenses	138,000	138,000	138,000	138,000	138,000
	Total Water Rights	138,000	138,000	138,000	138,000	138,000

Five Year Projection - Water Utility



WATER UTILITY ENTERPRISE FUND (510)						
EXPENDITURES						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
<u>Water Field Services</u>						
Salaries and Benefits						
510-345-1100	Salaries/Wages Full-time	224,964	235,500	242,600	255,900	263,600
510-345-1300	Overtime	4,800	5,000	5,200	5,500	5,700
510-345-1700	Insurance	31,100	32,600	33,600	35,400	36,500
510-345-1710	Payroll Taxes	13,300	13,900	14,300	15,100	15,600
510-345-1720	Retirement	8,100	8,500	8,800	9,300	9,600
510-345-1740	Workers' Comp	7,200	7,500	7,700	8,100	8,300
Total Salaries and Benefits		289,464	303,000	312,200	329,300	339,300
Operating Expenses						
510-345-2335	Safety	2,000	2,000	2,000	2,000	2,000
510-345-4320	Equipment Repair and Maintenance	6,000	6,000	6,000	6,000	6,000
510-345-4370	Water Distribution/Repairs and Taps	12,000	12,000	12,000	12,000	12,000
510-345-4400	Vehicle Maintenance	10,000	5,900	5,900	5,900	5,900
510-345-5000	Purchased Services	8,100	3,500	3,500	3,500	3,500
510-345-5300	Telephone/Communications	3,200	3,200	3,200	3,200	3,200
510-345-5800	Training/Travel	1,000	1,000	1,000	1,000	1,000
510-345-6125	Meetings/Mileage/Meals	500	500	500	500	500
510-345-6110	Materials and Supplies	20,000	20,000	20,000	20,000	20,000
510-345-6111	Hydrants Parts/Supplies	5,000	5,000	5,000	5,000	5,000
510-345-6112	Meters	10,000	10,000	10,000	10,000	10,000
510-345-6210	Clothing/Uniforms	2,500	1,950	1,950	1,950	1,950
Total Operating Expenses		80,300	71,050	71,050	71,050	71,050
Total Water Field Services		369,764	374,050	383,250	400,350	410,350

Five Year Projection - Water Utility



WATER UTILITY ENTERPRISE FUND (510)						
EXPENDITURES						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
<u>Water Customer Services</u>						
Salaries and Benefits						
510-350-1100	Salaries/Wages Full-time	39,382	41,200	42,400	44,700	46,000
510-350-1700	Insurance	10,800	11,300	11,600	12,200	12,600
510-350-1710	Payroll Taxes	2,700	2,800	2,900	3,100	3,200
510-350-1720	Retirement	1,800	2,060	2,120	2,235	2,300
	Total Salaries and Benefits	44,900	47,000	48,400	51,100	52,600
Operating Expenses						
510-350-4340	Technology Repair and Maintenance	4,800	4,900	5,000	5,100	5,200
510-350-5300	Cellular Subscription	27,000	27,500	28,100	28,700	29,300
510-350-5350	Postage/Shipping	10,000	10,200	10,400	10,600	10,800
510-350-5800	Training/Travel	500	500	500	500	500
510-350-5900	Bank Charges/Online Payment Fees	19,500	19,900	20,300	20,700	21,100
510-350-5950	Collection/Lien Fees	800	800	800	800	800
510-350-6100	Supplies	300	300	300	300	300
	Total Operating Expenses	62,900	64,100	65,400	66,700	68,000
	Total Water Customer Services	107,800	111,100	113,800	117,800	120,600
Transfers Out						
510-491-9100	Transfer to General Fund	268,272	250,000	250,000	250,000	250,000
	Total Transfers Out	268,272	250,000	250,000	250,000	250,000
	Total Water Utilities Enterprise Fund Expenditures	\$ 6,546,766	\$ 5,520,650	\$ 3,108,550	\$ 3,640,050	\$ 2,991,150

Five Year Projection - Wastewater Utility



WASTEWATER UTILITY ENTERPRISE FUND (520)					
Fund Summary					
	5-year Long-Term Financial Plan				
	2024	2025	2026	2027	2028
	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
Beginning Funds Available	\$ 7,685,948	\$ 7,688,520	\$ 7,266,118	\$ 7,101,801	\$ 7,088,586
REVENUE					
Wastewater Operations					
Charges for Services	1,318,200	1,344,600	1,371,500	1,398,900	1,426,800
Investment Income	225,000	200,000	150,000	100,000	100,000
Total W/W Operations Revenue	1,543,200	1,544,600	1,521,500	1,498,900	1,526,800
Wastewater Capital					
Charges for Services	956,700	975,800	995,300	1,015,200	1,035,500
Total Wastewater Capital Revenue	956,700	975,800	995,300	1,015,200	1,035,500
Total W/W Utility Fund Revenue	2,499,900	2,520,400	2,516,800	2,514,100	2,562,300
Total Funds Available	10,185,848	10,208,920	9,782,918	9,615,901	9,650,886
EXPENDITURES					
Wastewater Administration					
Salaries and Benefits	101,835	106,700	109,900	115,800	119,300
Operating Expenses	109,287	111,400	113,500	115,700	117,900
Total Wastewater Administration	211,122	218,100	223,400	231,500	237,200
Wastewater Treatment Operations					
Salaries and Benefits	448,501	464,200	478,500	493,300	508,800
Operating Expenses	434,000	446,900	460,100	473,700	487,800
Total W/W Treatment Operations	882,501	911,100	938,600	967,000	996,600

Five Year Projection - Wastewater Utility



WASTEWATER UTILITY ENTERPRISE FUND (520)					
Fund Summary					
	5-year Long-Term Financial Plan				
	2024	2025	2026	2027	2028
	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
Wastewater Capital and Debt Service					
Debt Service	449,822	451,216	450,281	453,646	1,271,393
Capital Outlay	493,200	920,000	615,000	415,000	1,115,000
Total W/W Capital and Debt Service	943,022	1,371,216	1,065,281	868,646	2,386,393
Wastewater Field Services					
Salaries and Benefits	154,822	158,545	162,375	160,883	165,047
Operating Expenses	35,250	35,800	36,300	36,800	37,300
Total Wastewater Field Services	190,072	194,345	198,675	197,683	202,347
Wastewater Customer Services					
Salaries and Benefits	29,492				
Operating Expenses	20,400	20,700	21,000	21,300	21,700
Total W/W Customer Services	49,892	20,700	21,000	21,300	21,700
Total Transfers Out	220,720	227,341	234,161	241,186	248,422
Total W/W Utility Fund Expenditures	2,497,328	2,942,802	2,681,117	2,527,315	4,092,663
Total Ending Funds Available	\$ 7,688,520	\$ 7,266,118	\$ 7,101,801	\$ 7,088,586	\$ 5,558,223

Five Year Projection - Wastewater Utility



WASTEWATER UTILITY ENTERPRISE FUND (520)						
REVENUE						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
	<u>Wastewater Operations</u>					
	Charges for Services					
520-347-3471	Sewer Charges	1,194,100	1,218,000	1,242,400	1,267,200	1,292,500
520-347-3472	Physical Connect Fee	800	800	800	800	800
520-347-3473	Delinquent Penalty	4,600	4,700	4,800	4,900	5,000
520-347-3478	Divide Operations Contract	117,900	120,300	122,700	125,200	127,700
520-347-3479	Other Wastewater Revenue	800	800	800	800	800
	Total Charges For Services	1,318,200	1,344,600	1,371,500	1,398,900	1,426,800
	Investment Income					
520-347-3610	Interest	225,000	200,000	150,000	100,000	100,000
	Total Investment Income	225,000	200,000	150,000	100,000	100,000
	Total W/W Operations Revenue	1,543,200	1,544,600	1,521,500	1,498,900	1,526,800
	<u>Wastewater Capital</u>					
	Charges For Services					
520-348-3473	Delinquent Penalty	5,600	5,700	5,800	5,900	6,000
520-348-3475	Plant Investment Fee	245,900	250,800	255,800	260,900	266,100
520-348-3476	Capital Replacement Fee	705,200	719,300	733,700	748,400	763,400
	Total Charges For Services	956,700	975,800	995,300	1,015,200	1,035,500
	Total Wastewater Capital Revenue	956,700	975,800	995,300	1,015,200	1,035,500
	Total W/W Utility Fund Revenue	\$ 2,499,900	\$ 2,520,400	\$ 2,516,800	\$ 2,514,100	\$ 2,562,300

Five Year Projection - Wastewater Utility



WASTEWATER UTILITY ENTERPRISE FUND (520)						
EXPENDITURES						
5-year Long-Term Financial Plan						
	2024	2025	2026	2027	2028	
	Projected	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget	Budget
<i>Wastewater Administration</i>						
Salaries and Benefits						
520-346-1100	Salaries/Wages Full-time	\$ 81,335	\$ 85,200	\$ 87,800	\$ 92,600	\$ 95,400
520-346-1700	Insurance	10,900	11,400	11,700	12,300	12,700
520-346-1710	Payroll Taxes	5,600	5,900	6,100	6,400	6,600
520-346-1720	Retirement	3,500	3,700	3,800	4,000	4,100
520-346-1740	Workers' Comp	500	500	500	500	500
	Total Salaries and Benefits	101,835	106,700	109,900	115,800	119,300
Operating Expenses						
520-346-3210	Legal Services	29,700	30,300	30,900	31,500	32,100
520-346-5000	Purchased Services	2,100	2,100	2,100	2,100	2,100
520-346-5200	Property/Casualty Insurance	74,587	76,100	77,600	79,200	80,800
520-346-5300	Telephone/Communications	500	500	500	500	500
520-346-5800	Training/Travel	1,500	1,500	1,500	1,500	1,500
520-346-6125	Meetings/Mileage/Meals	500	500	500	500	500
520-346-6100	Supplies	400	400	400	400	400
	Total Operating Expenses	109,287	111,400	113,500	115,700	117,900
	Total W/W Administration	211,122	218,100	223,400	231,500	237,200

Five Year Projection - Wastewater Utility



WASTEWATER UTILITY ENTERPRISE FUND (520)						
EXPENDITURES						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
<u>Wastewater Treatment Operations</u>						
Salaries and Benefits						
520-347-1100	Salaries/Wages Full-time	337,001	347,100	355,800	364,700	373,800
520-347-1300	Overtime	16,000	16,500	16,900	17,300	17,700
520-347-1700	Insurance	46,400	50,100	54,100	58,400	63,100
520-347-1710	Payroll Taxes	24,300	25,000	25,600	26,200	26,900
520-347-1720	Retirement	15,300	15,800	16,200	16,600	17,000
520-347-1740	Workers' Comp	9,500	9,700	9,900	10,100	10,300
	Total Salaries and Benefits	448,501	464,200	478,500	493,300	508,800
Operating Expenses						
520-347-2335	Safety	2,100	2,100	2,100	2,100	2,100
520-347-3350	Laboratory Services	8,200	8,400	8,600	8,800	9,000
520-347-3700	Information Technology Services	10,300	10,500	10,700	10,900	11,100
520-347-4210	Trash/Disposal Services	4,800	4,900	5,000	5,100	5,200
520-347-4320	Equipment Repair and Maintenance	40,000	40,800	41,600	42,400	43,200
520-347-4400	Vehicle Maintenance	4,100	4,200	4,300	4,400	4,500
520-347-5000	Purchased Services	25,600	26,100	26,600	27,100	27,600
520-347-5006	Divide Wastewater Plant	4,000	4,100	4,200	4,300	4,400
520-347-5300	Telephone/Communications	6,200	6,300	6,400	6,500	6,600
520-347-5700	Natural Gas	40,000	41,600	43,300	45,000	46,800
520-347-5710	Electric	166,400	173,100	180,000	187,200	194,700
520-347-5800	Training/Travel	3,600	3,700	3,800	3,900	4,000
520-347-6125	Meetings/Mileage/Meals	500	500	500	500	500
520-347-5850	Permits/Licenses/Memberships	7,200	7,300	7,400	7,500	7,700
520-347-6110	Materials And Supplies	25,000	25,500	26,000	26,500	27,000
520-347-6111	Laboratory Supplies	9,000	9,200	9,400	9,600	9,800
520-347-6113	Compost Supplies	70,000	71,400	72,800	74,300	75,800
520-347-6210	Clothing/Uniforms	3,500	3,600	3,700	3,800	3,900
520-347-6310	Chemicals	3,500	3,600	3,700	3,800	3,900
	Total Operating Expenses	434,000	446,900	460,100	473,700	487,800
	Total W/W Treatment Operations	882,501	911,100	938,600	967,000	996,600

Five Year Projection - Wastewater Utility



WASTEWATER UTILITY ENTERPRISE FUND (520)						
EXPENDITURES						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Wastewater Capital						
Debt Service						
520-470-8530	Principal - 2010 CWRPDA Loan					
520-470-8531	Interest - 2010 CWRPDA Loan					
520-470-8535	Principal 2015 - CWRPDA Loan	100,000	100,000	100,000	100,000	850,000
520-470-8540	Principal - 2016 CWRPDA Loan	271,076	276,468	279,281	285,894	17,000
520-470-8541	Interest - 2016 CWRPDA Loan	28,000	24,000	20,250	17,000	50,746
520-470-8542	Loan Servicing - 2016 CWRPDA Loan	50,746	50,746	50,746	50,746	353,640
Total Debt Service		449,822	451,216	450,281	453,646	1,271,393
Capital Outlay						
520-348-7301	WWTP Expansion/Design Engineering	60,000	40,000	25,000	25,000	25,000
520-348-7200	WW Collection Improvements	50,000	150,000	200,000	200,000	300,000
520-348-7300	Improvements-Plant	137,000	690,000	350,000	150,000	750,000
520-348-7500	Machinery and Equipment	246,200	40,000	40,000	40,000	40,000
Total Capital Outlay		493,200	920,000	615,000	415,000	1,115,000
Total Wastewater Capital		943,022	1,371,216	1,065,281	868,646	2,386,393

Five Year Projection - Wastewater Utility



WASTEWATER UTILITY ENTERPRISE FUND (520)						
EXPENDITURES						
		5-year Long-Term Financial Plan				
		2024	2025	2026	2027	2028
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Wastewater Field Services						
Salaries and Benefits						
520-349-1100	Salaries/Wages Full-time	113,600	116,400	119,300	122,879	126,565
520-349-1300	Overtime	2,400	2,400	2,400	2,400	2,400
520-349-1700	Insurance	17,400	17,800	18,200	16,300	16,300
520-349-1710	Payroll Taxes	9,222	9,445	9,675	9,960	10,253
520-349-1720	Retirement	9,200	9,400	9,600	6,144	6,328
520-349-1740	Workers' Comp	3,000	3,100	3,200	3,200	3,201
	Total Salaries and Benefits	154,822	158,545	162,375	160,883	165,047
Operating Expenses						
520-349-2335	Safety	1,500	1,500	1,500	1,500	1,500
520-349-4320	Equipment Repair and Maintenance	1,500	1,500	1,500	1,500	1,500
520-349-4370	Sewer Taps and Repairs	700	700	700	700	700
520-349-4400	Vehicle Maintenance	7,500	7,700	7,900	8,100	8,300
520-349-5000	Purchased Services	6,600	6,700	6,800	6,900	7,000
520-349-5300	Telephone/Communication	2,100	2,100	2,100	2,100	2,100
520-349-5800	Training/Travel	7,000	7,100	7,200	7,300	7,400
520-349-6125	Meetings/Mileage/Meals	500	500	500	500	500
520-349-6110	Materials And Supplies	6,500	6,600	6,700	6,800	6,900
520-349-6210	Clothing/Uniforms	1,350	1,400	1,400	1,400	1,400
	Total Operating Expenses	35,250	35,800	36,300	36,800	37,300
	Total Wastewater Field Services	190,072	194,345	198,675	197,683	202,347
Wastewater Customer Services						
Salaries and Benefits						
520-351-1100	Salaries/Wages Full-time	21,206	21,800	22,500	23,200	23,800
520-351-1700	Insurance	5,700	5,900	6,100	6,300	6,500
520-351-1710	Payroll Taxes	1,686	1,733	1,789	1,844	1,892
520-351-1720	Retirement	900	900	900	900	900
	Total Salaries and Benefits	29,492	30,333	31,289	32,244	33,092
Operating Expenses						
520-351-4340	Technology Repair and Maintenance	2,400	2,400	2,400	2,400	2,400
520-351-5350	Postage/Shipping	5,500	5,600	5,700	5,800	5,900
520-351-5800	Training/Travel	300	300	300	300	300
520-351-5900	Bank Charges/Online Payment Fees	12,000	12,200	12,400	12,600	12,900
520-351-6100	Supplies	200	200	200	200	200
	Total Operating Expenses	20,400	20,700	21,000	21,300	21,700
	Total W/W Customer Services	49,892	51,033	52,289	53,544	54,792
Transfers Out						
520-491-9100	Transfer to General Fund	220,720	227,341	234,161	241,186	248,422
	Total Transfers Out	220,720	227,341	234,161	241,186	248,422
	Total Wastewater Utilities Enterprise Fund Expenditures	\$ 2,497,328	2,973,134.65	2,712,406.09	2,559,559.06	4,125,754.83



Appendices

2024 Pay Plan



2023 Adopted Pay Plan					
Grade	Minimum	Midpoint Range	Maximum	Spread	Jobs
19	\$132,798	\$172,640	\$212,482		City Manager
18	\$123,094	\$156,946	\$190,798		City Attorney
17	\$111,904	\$142,678	\$173,451		Finance Director/Treasurer with CPA or CPFO
16	\$103,771	\$129,709	\$155,678		Police Chief Public Works Director City Engineer Utilities Director City Clerk/Deputy City Manager MMC Finance Director/Treasurer without CPA or CPFO
15	\$94,328	\$117,915	\$141,502		Parks and Rec Director City Clerk with MMC Planning Director Economic Development Director
14	\$85,758	\$107,193	\$128,627		Police Lieutenant Program Manager IT Manager
13	\$77,969	\$97,458	\$116,948		
12	\$70,876	\$88,598	\$106,319		Sergeant Chief Plant Operator Accounting Manager Aquatic Manager Assistant to the City Manager Dispatch Supervisor HR Manager Senior Planner Public Works Superintendent
11	\$65,031	\$81,286	\$97,542		Corporal HR Generalist II
10	\$59,665	\$74,578	\$89,502		Utilities Supervisor Treatment Operator A Crew Chiefs Police Officer III Systems Administrator Planner II Management Analyst II Grant Analyst Construction Inspector
9	\$54,839	\$67,184	\$79,529		Asst. Dispatch Supervisor Victim Advocate Coordinator Treatment Operator B Utilities Technician HR Generalist I Planner I Economic Development Specialist

2024 Pay Plan Continued



2023 Adopted Pay Plan					
Grade	Minimum	Midpoint Range	Maximum	Spread	Jobs
					Police Officer II Mechanic II Accountant II
8	\$49,410	\$60,528	\$71,456		Victim Advocate Mechanic I Systems Specialist Zoning/Code Compliance Specialist Court Clerk II GIS Technician Planning and BuildingTech Sales tax accountant Police Officer I Deputy City Clerk/Council & Manager Admin. Assistant with CMC
7	\$44,512	\$54,527	\$64,542		Dispatcher II Maintenance III Treatment Operator C Support Services Coordinator Deputy City Clerk/Council and Manager Admin Assistant without CMC Sports Coordinator Help Desk Technician Event Center Manager Permit Tech Communications Specialist
6	\$40,934	\$49,119	\$57,304		PD Admin Assist/Teen Court Dispatcher I Treatment Operator D Utility Billing Maintenance II Asst. Aquatics Manager Admin Assistant III Finance Tech
5	\$37,554	\$45,063	\$52,572		Court Clerk I Admin Assistant II
4	\$34,455	\$41,340	\$48,225		Victim Advocate Assitant Admin Assistant I Maintenance WAC Maintenance I
3	\$32,282	\$37,929	\$43,576		Sports Site Supervisor
2	\$29,619	\$34,798	\$39,978		
1	\$28,392	\$31,928	\$36,681		UPPC Assistant Water Fitness Instructor Swim Instructor Front Desk Rep

Debt Schedule



GENERAL FUND

Series 2015 - \$9,860,000 General Fund Bonds				
Design, acquisition, construction and equipping of an aquatic center and related infrastructure. Annual interest rate ranges from 3% to 4%.				
	Principal (Dec 1)	Interest (Jun/Dec 1)	Total D/S	Principal O/S at Y/E
2017	360,000	343,337	703,337	9,150,000
2018	370,000	332,538	702,538	8,780,000
2019	385,000	321,437	706,437	8,395,000
2020	395,000	309,888	704,888	8,000,000
2021	405,000	298,038	703,038	7,595,000
2022	420,000	285,888	705,888	7,175,000
2023	435,000	269,088	704,088	6,740,000
2024	455,000	251,688	706,688	6,285,000
2025	470,000	233,488	703,488	5,815,000
2026	490,000	214,687	704,687	5,325,000
2027	510,000	195,087	705,087	4,815,000
2028	530,000	174,687	704,687	4,285,000
2029	550,000	153,487	703,487	3,735,000
2030	570,000	135,612	705,612	3,165,000
2031	590,000	115,662	705,662	2,575,000
2032	610,000	95,012	705,012	1,965,000
2033	630,000	72,900	702,900	1,335,000
2034	655,000	50,063	705,063	680,000
2035	680,000	25,500	705,500	-

Debt Schedule



WASTEWATER UTILITY FUND CWRPDA 2015 \$2,000,000 Loan Agreement				WASTEWATER UTILITY FUND CWRPDA 2016 \$6,343,216 Loan Agreement				
Improving and expanding existing waste water treatment plant. Annual interest rate is 0%.				Improving and expanding existing waste water treatment plant. Annual interest rate is 1.67%. Servicing Fee is 0.8% of Principal Amount of Loan decreasing in 2031.				
	Principal (May/Nov 1)	Total D/S	Principal O/S at Y/E	Principal (Feb/Aug 1)	Interest (Feb/Aug 1)	Servicing Fee (Feb/Aug 1)	Total D/S	Principal O/S at Y/E
2017	100,000	100,000	1,850,000	239,945	59,500	48,558	348,003	6,075,729
2018	100,000	100,000	1,750,000	245,220	55,500	50,746	351,466	5,830,509
2019	100,000	100,000	1,650,000	250,440	51,500	50,746	352,686	5,580,069
2020	100,000	100,000	1,550,000	257,239	46,500	50,746	354,485	5,322,830
2021	100,000	100,000	1,450,000	259,265	41,500	50,746	351,511	5,063,565
2022	100,000	100,000	1,350,000	264,336	36,750	50,746	351,832	4,799,229
2023	100,000	100,000	1,250,000	267,230	32,250	50,746	350,226	4,531,999
2024	100,000	100,000	1,150,000	271,076	28,000	50,746	349,822	4,260,923
2025	100,000	100,000	1,050,000	276,468	24,000	50,746	351,214	3,984,455
2026	100,000	100,000	950,000	279,281	20,250	50,746	350,277	3,705,174
2027	100,000	100,000	850,000	285,894	17,000	50,746	353,640	3,419,280
2028	100,000	100,000	750,000	285,166	15,375	50,746	351,287	3,134,114
2029	100,000	100,000	650,000	287,113	14,000	50,746	351,859	2,847,001
2030	100,000	100,000	550,000	291,400	12,488	50,746	354,633	2,555,601
2031	100,000	100,000	450,000	295,626	11,113	47,574	354,313	2,259,975
2032	100,000	100,000	350,000	301,024	9,675	41,231	351,930	1,958,951
2033	100,000	100,000	250,000	307,632	8,381	34,888	350,901	1,651,319
2034	100,000	100,000	150,000	315,689	7,031	28,544	351,265	1,335,630
2035	100,000	100,000	50,000	319,300	5,681	25,373	350,354	1,016,330
2036	50,000	50,000	-	334,146	4,431	15,858	354,435	682,184
2037				338,321	2,869	12,686	353,876	343,863
2038				343,863	1,350	6,343	351,556	-

Debt Schedule



DOWNTOWN DEVELOPMENT AUTHORITY

Series 2018 - Tax Increment Revenue Refunding Bonds				
Capital and other expenses necessary or beneficial to the continued economic development of the downtown district. Initial drawdown of \$500,000 at 4.74% interest.				
	Principal (Jun 1)	Interest (Jun 1)	Total D/S	Principal O/S at Y/E
2018		10,000	10,000	500,000
2019	50,000	14,997	64,997	450,000
2020	50,000	21,667	71,667	400,000
2021	50,000	19,207	69,207	350,000
2022	50,000	16,806	66,806	300,000
2023	50,000	14,405	64,405	250,000
2024	50,000	12,037	62,037	200,000
2025	50,000	9,604	59,604	150,000
2026	50,000	7,203	57,203	100,000
2027	50,000	4,802	54,802	50,000
2028	50,000	2,407	52,407	-

DOWNTOWN DEVELOPMENT AUTHORITY

Series 2012 - Tax Increment Revenue Refunding Bonds				
Refund Series 2008 Bonds and redevelopment projects at Tamarac Center and Woodland Station. Annual interest is 3.97%.				
	Principal (Jun 1)	Interest (Jun 1)	Total D/S	Principal O/S at Y/E
2017	165,000	115,280	280,280	2,699,000
2018	175,000	108,639	283,639	2,524,000
2019	185,000	101,595	286,595	2,339,000
2020	195,000	94,406	289,406	2,144,000
2021	205,000	86,299	291,299	1,939,000
2022	215,000	78,047	293,047	1,724,000
2023	225,000	69,393	294,393	1,499,000
2024	240,000	60,502	300,502	1,259,000
2025	250,000	50,677	300,677	1,009,000
2026	265,000	40,614	305,614	744,000
2027	275,000	29,947	304,947	469,000
2028	469,000	18,930	487,930	-

Glossary of Terms

Accounting System

An accounting system is the total set of records and procedures that are used to record, classify, and report information on the financial status and operations of the city.

Accrual

The accrual basis of accounting recognizes transactions and events as they are earned or incurred, even though they may not yet have been received or paid in cash.

Adopted Budget

An adopted budget is the City Council approved financial plan for the ensuing year.

Amended Budget

The amended budget is the adopted budget, including any changes that occurred per ordinance during the year. This budget does not include carryforwards or non-ordinance related transfers or lapses.

American Rescue Plan Act of 2021 (ARPA)

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law by the President. The intent of the legislation is to provide state, local and Tribal governments with significant resources to respond to the COVID-19 public health emergency and its economic impacts. As part of this legislation, the City of Woodland Park will receive a total of \$1.9 million which will be divided into two payments. The City has already received the first payment and will receive the second in late spring 2022. These funds must be expended or legally obligated by December 31, 2024. Funds that have been legally obligated can be expended until December 31, 2026.

Annual Comprehensive Financial Report (ACFR)

The ACFR is a set of city financial statements that comply with the accounting requirements established by the Governmental Accounting Standards Board (GASB) and must be audited by an independent auditor using generally accepted government auditing standards.

Appropriation

An appropriation is the amount of spending for a department, fund, or capital project legally authorized by the City Council that permits city officials to incur obligations against and to make expenditures from governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Appropriation Ordinance

An appropriation ordinance is passed by City Council to authorize an expenditure of a designated amount of public funds for a specific purpose. Typically, ordinances are passed for the annual budget, a spring supplemental appropriation and a fall supplemental appropriation.

Balanced Budget

A balanced budget is one in which total expenditures equal total revenue. An entity has a budget surplus if expenditures are less than revenues. It has a budget deficit if expenditures are greater than revenues.

Baseline Budget

A department's baseline or target budget amount is set by the City Manager at the initiation of the budget development process. While the total amount of all requirements may exceed the amount available in the target budget, the most critical requirements must be included within the target amount.

Baseline Budget Adjustment

A baseline budget adjustment is made in the budget for maintaining service levels from the prior year. Due to the large quantity and relative significance of base budgets, base budget adjustments are categorized into several different categories: one-time removals; mid-year modifications; compensation adjustments; mandated costs; grant/designated revenue adjustments; and other adjustments. The prior year's original budget plus base budget adjustments equal the Base Budget. The addition of the Base Budget and budget amendment requests equal the operating budget.

Bond

A bond is a long-term written promise to repay (debt) a specified amount of money (the face amount of the bond) on a pre-determined date (the maturity date). In addition, periodic interest payments must be made throughout the life of the bond. Bonds are typically used for long-term debt to pay for specific capital expenditures.

Budget Category

The budget category is the 'parent' budget level of a related group of budget classes. The total amount of the related budget classes represents the budget category. For example, the budget category 'Salaries & Benefits' is made up of all budget classes for personal services—Regular Salary, Salary Driven Benefits, Non-Salary Driven Benefits, Temporary Compensation, Overtime and Special Pay.

Budget Class

The budget class is the 'parent' budget level of a related group of budget sub-objects. The total of the related sub-objects represents the budget class. For example, the budget class 'Salary Driven Benefits' is made up of several pension sub-objects, two Federal Insurance Contributions Act Tax (FICA) sub-objects, Medicare and various insurance-related sub-objects.

Budget Transfer

A transfer of approved funds from one program to another is called a budget transfer. Monies cannot be transferred between departments, between Council-approved capital projects or between funds without City Council approval.

Capital Budget

The capital budget allocates existing funds and anticipated revenues for the development and improvement of facility and infrastructure projects valued at \$25,000 or more. All projects must have a long-term benefit of at least five years.

Capital Improvement Program (CIP)

The Capital Improvement Program is a proposed schedule for multiple years of anticipated expenditures to construct, repair or acquire needed capital infrastructure and/or facilities. Projects in the first year of the plan are fully funded in the budget year; projects in years two (2) through the end of the plan are planned

for future funding. The City of Woodland Park will be creating a full Capital Improvement Plan starting in 2023.

Capital Project Funds

Capital project funds are utilized for major capital acquisition and construction and are reported separately from ongoing operating activities. Capital projects funds are established to provide for all general government infrastructure and facilities including streets, parks, information systems and facilities.

CARES Act

The CARES Act is the federal Coronavirus Aid, Relief, and Economic Security Act passed by Congress in March 2020. The CARES Act established the Coronavirus Relief Fund through which it provides payments to state, local, and tribal governments navigating the impact of the COVID-19 pandemic.

City Manager's Proposed Budget

The proposed budget is presented to City Council by the City Manager. It is the cumulative result of the City Manager's review and decisions regarding department target budgets, non-departmental items and selected target budget adjustments.

Conservation Trust Fund (CTF)

Pursuant to Colorado law, the CTF is to be used for the acquisition, development and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. The primary source of revenue is Colorado Lottery proceeds distributed by the State of Colorado.

Culture and Recreation Fund

The Culture and Recreation Fund accounts for cultural and recreational services provided to citizens and is funded by user fees and a General Fund transfer.

Debt Service

Debt service is the cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Funds

The debt service funds are established to accumulate resources to pay the principal, interest, and agency fees on long-term debt. Mill levies dedicated to a specific bond issuance and special assessment debt are accounted for within various debt service funds.

Deficit

A deficit is an excess of expenditures over revenues for any given year.

Department

A department is the basic organizational unit of city government that is functionally unique in its delivery of services.

Designated Funds Available

Designated funds available are those portions of total funds available that must be spent for a particular purpose.

Downtown Development Authority (DDA) Fund

A fund utilized for the activities of the City's Downtown Development Authority. The authority was formed under state statute and is intended for the improvement of public facilities, streets, sidewalks, curbs and gutters, lighting and landscape, general beautification, and blight mitigation. The City's authority is funded through tax increment financing (TIF).

Encumbrance

An encumbrance is the legal commitment of appropriated funds to purchase an item or service in the future.

Enterprise Funds

Enterprise funds house activities for which a fee is charged to external users in exchange for goods or services. These funds have been established to manage operations (a) that are financed and operated in a manner similar to private business and are predominantly supported by user charges; or (b) where Council has decided that periodic determination of revenue earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Expenditure

An expenditure is the actual spending of funds for goods, services or other designated purposes.

Expenditure Summary

An expenditure summary details the highest level analysis of expenditures presented in the budget.

Fiduciary Fund

A fiduciary fund is an account with funds from assets that the government holds as a trustee and that it cannot use to fund its own programs. Fiduciary funds include pension and employee benefit trust funds, agency funds, external investment trust funds and private-purpose trust funds.

Fiscal Year

The 12-month period which represents the city's budget year is a fiscal year. The City's fiscal year is January 1 through December 31.

Fixed Asset

Tangible assets valued over \$5,000 with a useful life of more than one year, such as infrastructure, equipment, and buildings that may be depreciated over time.

Full-Time Equivalent (FTE)

The FTE value represents a budgeted, benefited position and is based on the number of hours per week an employee works. Generally, an employee who works 40 hours per week is considered to be one FTE.

Functions

Functions are groups of interdependent, closely related services or activities contributing to a common objective.

Fund

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts.

Funds Available for Appropriation

Funds available are monies available for appropriation and expenditure by designated City departments.

Fund Balance

Fund balance is the difference between assets and liabilities for any given fund. Fund balance differs from funds available in that funds available is only currently available financial assets while fund balance includes non-available financial assets such as, but not limited to, current encumbrances and carryforward adjustments, investments to fair value adjustments and deferred revenue adjustments.

General Fund

This is the chief operating fund for the city government and accounts for all financial resources unless there is a compelling reason to report an activity in some other fund type.

General Obligation Bond

A general obligation bond is issued upon direction of City Council and requires approval in a city election. The city's general obligation bonds have a maturity of no more than 15 years. The bonds are repaid from general revenues of the city or from specific sources approved by voters.

Governmental Fund

A governmental fund is a self-balancing set of accounts that are maintained for governmental activities. Financial statements of governmental funds are prepared on the modified accrual basis of accounting.

Grant

A grant is a contribution by the state or federal government or another organization to support a particular function.

Grants Fund

A fund established to account for all types of grants and other donations to the City. Expenditures in this fund may be used for operations programs and capital improvement projects. Grants and other donations are generally received from other governments or private sources.

Lapse

A lapse is a reduction of existing appropriation and spending authority.

Legal Debt Margin

The city may have an outstanding legal debt margin equal to no more than three percent of the City's total assessed valuation. Certain deductions to outstanding debt are allowed, including voter-approved debt, general obligation water bonds, capital lease obligations, revenue bonds, and special assessment bonds.

Lodging Tax Fund

The City's Lodging Tax Fund is a special revenue fund created to record all lodging taxes collected. The tax is a 5.7 percent ad valorem tax assessed on every room night for stays of 30 days or less at hotels, motels, or short-term rentals.

Mandated Costs

Expenses the City must fund to maintain service levels. Examples include increasing fuel prices or insurance costs.

Mill

A mill is a unit used in property tax assessment. One mill is equal to 1/1000 of a dollar and is multiplied by the taxable value of property to determine the total amount of property tax due.

Modified Accrual

Modified accrual is a basis of accounting that recognizes transactions and events when they become measurable and available. Any physical assets with future benefits are expensed when they are acquired as opposed to depreciated over the life of the asset.

Operating Budget

The operating budget includes portions of the budget pertaining to daily operations that provide basic governmental services. Also included are appropriations for expenditures such as personal services, commodities, services and transfers.

Operating Transfer

An operating transfer moves funds available between budgeted funds as shown in the fund summaries. Operating transfers require City Council approval.

Original Budget

The budget that was originally adopted by City Council. This budget does not include supplemental budget requests.

Program

A program is the organizational level at which operating funds are budgeted. In many departments, the program is the lowest organizational level.

Program Budget

The program budget includes goals, objectives, significant changes, and expenditures. They are presented in the budget document by department, with a department summary preceding all programs.

Projection

The projection includes anticipated expenditures for the current year, including current year encumbrances, less encumbrances carried forward from the prior year.

Proprietary Fund

A proprietary fund is a government fund that has profit and loss aspects; it therefore uses the accrual rather than the modified accrual accounting method. Woodland Park's proprietary funds are the utilities enterprise funds.

Revenue

Revenue is income received by the city from taxes, fees, gifts, grants, reimbursements, intergovernmental revenues, interest earnings, and other sources.

Revenue Bond

A revenue bond is secured by the pledge of specific revenues issued to finance a capital improvement. Generally, city revenue bonds are issued only by enterprise funds.

Service Fees

Service fees is an umbrella term for all fees and charges assessed by city operations for services provided. Fees and charges are reviewed each year by the departments. Revisions may be recommended based on City Council guidance, cost of services, and other factors. The City Manager approves service fees each year.

Special Revenue Funds

Special revenue funds are used to account for revenues received by the city that are required by law, contract, or city policy to be spent for a specific purpose. An example is a tax that is designated for the purchase and maintenance of open space.

Staffing Summary

The staffing summary provides the number of full-time equivalent (FTE) positions.

Stormwater Management Fund

The Stormwater Management Fund is special revenue fund that provides for the systems and operations used in the collection and treatment of stormwater activities of the city.

Streets Capital Improvement Fund

Streets Capital Improvement funds are utilized for construction and repair of the City's road and sidewalk network. They are reported separately from ongoing operating and other capital activities. Projects in the fund are funded through a special 1.0 percent sales tax dedicated for improvements and maintenance of roads, sidewalks, and related infrastructure.

Subfund

A set of self-balancing accounts at an organizational level lower than the fund.

Supplemental Appropriation Ordinance

A supplemental appropriation ordinance is passed by City Council to authorize expenditure of funds in addition to appropriations in the approved annual budget authorization ordinance.

Surplus

A surplus is an excess of revenues over expenditures for any given year.

Taxpayer Bill of Rights (TABOR) Reserve

The TABOR reserve is defined by the State Constitution and is to be maintained and the amount adjusted annually in accordance with the Constitution. The reserve is approximately equal to three percent of the fiscal year's spending and is held in the General Fund. Any spending of the TABOR reserve must be restored by the end of the following fiscal year. Assets may be used for the TABOR Reserve.

Tax Increment Financing (TIF)

TIF is often used to finance redevelopment projects in urban renewal areas. TIF allows a local authority to leverage taxes to assist in financing redevelopment projects, such as infrastructure and environmental cleanup in blighted areas.

Transportation Improvement Program (TIP)

The TIP identifies the priority of federally funded highway, transit, and alternative mode transportation (trails) improvements to be completed by the Colorado Department of Transportation (CDOT) and other local government sponsors. The TIP is prepared by the Pike's Peak Area Council of Governments (PPACG), in cooperation with CDOT and the local implementing agency (the City).

Temporary Employee

Temporary employees are also referred to as contract employees. A temporary employee is one whose employment with the city is subject to a standardized employment agreement.

Unrestricted Fund Balance

Unrestricted fund balance includes those portions of total funds available that may be spent for any purpose.

Wastewater Utility Fund

The Wastewater Fund is an enterprise fund that provides for the systems and operations used in the collection and treatment of wastewater from the sanitary sewer activities of the city.

Water Utility Fund

The Water Fund is an enterprise fund that provides for the acquisition, development and protection of water and water rights and the operation and maintenance of the water purification facilities and distribution system.

Acronyms

ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
ARPA	American Rescue Plan Act
BMUT	Building Materials Use Tax
CARES	Coronavirus Aid, Relief, and Economic Security Act
CBI	Colorado Bureau of Investigation
CDOT	Colorado Department of Transportation
CIP	Capital Improvement Program
CML	Colorado Municipal League
COP	Certificate of Participation
COOP	Continuity of Operations Plan
CPF	Capital Projects Fund
CPI	Consumer Price Index
CTF	Conservation Trust Fund
DCM	Deputy City Manager
DDA	Downtown Development Authority
EEOC	Equal Employment Opportunity Commission
FTE	Full-Time Equivalent
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GO	General Obligation
HR	Human Resources
HUTF	Highway Users Taxes and Fees
HVAC	Heating Ventilation Air Conditioning
ICMA	International City/County Management Association
IGA	Intergovernmental Agreement
IRS	Internal Revenue Service
IT	Information Technology
JAG	Justice Assistance Grant

MDT	Mobile Data Terminal
MHz	Megahertz
MMOF	Multimodal Options Funds
O&M	Operations and Maintenance
OEM	Office of Emergency Management
PPE	Personal Protective Equipment
SLAR	Service-Level Adjustment Request
SRO	School Resource Officer
SWAT	Special Weapons and Tactics Team
TABOR	Taxpayer Bill of Rights
TIF	Tax Increment Finance
TIP	Transportation Improvement Program
UBFR	Unrestricted Fund Balance Reserve
UV	Ultraviolet
VA	Victims Advocate
VALE	Colorado State Victim Assistance and Law Enforcement
VOCA	Victim of Crimes Act