



City Above the Clouds
1891

2025 Operating & Capital Improvement Budget



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Elected Officials

2025 City Manager's Adopted Budget

CITY COUNCIL



Mayor
Kellie Case



Mayor Pro Tem
Catherine Nakai



Councilmember
Steve Smith



Councilmember
George Jones



Councilmember
Teri Baldwin



Councilmember
Jeffrey Geer



Councilmember
Carrol Harvey

Management Staff & Budget Team

CITY MANAGER	AARON VASSALOTTI
DEPUTY CITY MANAGER / CITY CLERK	SUZANNE LECLERCQ
UTILITIES DIRECTOR	KIP WILEY
PLANNING & BUILDING SVCS DIRECTOR	KAREN SCHMINKE
PARKS & RECREATION DIRECTOR	CINDY KEATING
BUDGET MANAGER	KIMBERLY BURLESON
CHIEF OF POLICE	CHRIS DIESLER
OPERATIONS & TECHNOLOGY MANAGER	ROB FELTS
COMMUNICATIONS & MARKETING COORDINATOR	KRISTEN HIGGINBOTHAM



City Organization Chart

2025 City Manager's Adopted Budget



**CORE
VALUES**

S ERVICE
T RUST
R ESPECT
I NTEGRITY
V ISION
E XCELLENCE

2025 CITY OF WOODLAND PARK BUDGET CALENDAR

CITY COUNCIL PRIORITY 1-1S

**AUGUST 5 -
AUGUST 16**

PRIORITY WORK SESSION

SEPTEMBER 5

**PROPOSED BUDGET DELIVERED
TO COUNCIL**

OCTOBER 15

CITY MANAGER PRESENTATION

OCTOBER 17

BUDGET WORKSHOP

NOVEMBER 7

**INITIAL POSTING FOR
2024 BUDGET ORDINANCES**

NOVEMBER 21

PUBLIC HEARING AND ADOPTION

DECEMBER 5



Executive Summary

City Manager's Budget Message

October 15, 2024

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 Adopted Budget for 2025.

The objective of the budget document is to provide a clear pathway for the City to achieve its operational and financial goals. For the 2025 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 stabilize. We experienced cooling inflation and saw the Federal Reserve lay out a plan for significant rate cuts. Uncertainty is still lingering in the market and being an election year often adds additional insecurity. As a result, the City will budget conservative estimates for both revenue and inflationary growth.

Turnover in directors 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 a significant amount of concrete issues and repairs. Lake and Dewell streets were completely reconstructed, improvements were made to Hwy 67, and key areas chip-sealed and crack-sealed to stay on track with the City Pavement Management plan. The City also added an Operations and Technology Manager to centralize support services and dramatically improve our event customer service and parks and facilities maintenance and rolled out a new asset management system to improve asset tracking and maintenance. On the development side, staff processed 588 building permits through the third quarter of 2024 (compared to 562 through Q3 2023). Deliberate changes will continue to be made to improve and provide excellence throughout the City's services.

The City made headlines in 2024 for its investment in recreation by acquiring the Avenger Open. The City also completed a master plan to expand and improve Meadow Wood Sports Complex.

Financial outlook for 2025

A number of factors in the global and national economy are placing pressures on the City's revenue sources. For 2024, sales tax is projected to come in slightly below budget (\$139,433 or 2.5% above last year for the General Fund's portion of sales tax). For 2025, only modest growth is budgeted for sales tax, budgeted at a 3.0% increase for the year.

There are variances in the local market for 2025 forecasts. Other municipalities in the state budgeted significantly higher and significantly lower 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 property tax assessments in future years. In addition, the State Legislature passed HB1001. This bill will approximately reduce the assessed values by 12-14 percent.

As was the case in 2022, 2023 and 2024, 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 2024, roughly \$400 thousand in ARPA funds remained unspent. The remaining funds are programmed be spent as part of the 2025 budget. Improvements to key City facilities account for most of the appropriation.

The 2025 Adopted Budget for all funds is \$31,531,778 a \$3.3 million (11%) decrease from the 2024 Adopted Budget. The City’s General Fund will increase \$439,029 (2.8%). Table 1 below compares the change year-over-year from the 2024 Adopted Budget to the 2025 Adopted Budget. Chart 1 displays the percentage of the total City budget made up by each fund.

Continued focus on improving core services

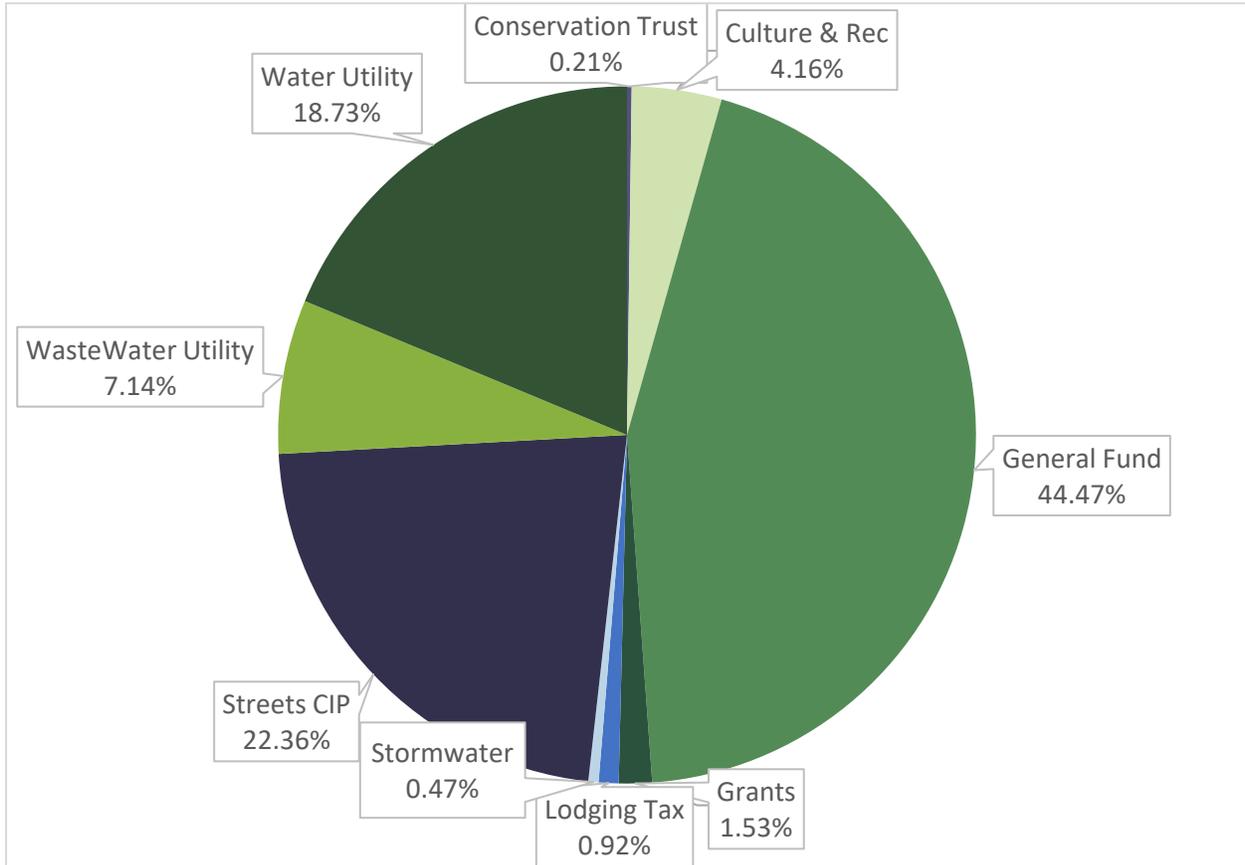
The 2025 Adopted Budget is balanced across all funds. Most additions to the General Fund budget are for capital improvements, replacement of aged vehicles and equipment, and increases in services budgets. Compensation adjustments budgeted for 2025 include a cost of living adjustment (COLA) and a merit-based component, aiming to retain employees and ensure competitive compensation.

According to the Bureau of Labor Statistics, as of September 2025, the Consumer Price Index for the Denver-Aurora-Lakewood area rose 1.9% (2.5% nationwide) over the previous 12 months. The economic situation facing the City in 2025 is a similar level of inflation than in 2024. It is encouraging that in Q3 2024, inflation slowed, posting a .9% for the Denver-Aurora-Lakewood area. Regardless, inflation remains a significant threat to the City’s financial strength.

Table 1. All Funds, 2023-2025 Expenditures

Fund	2023 Actual	2024 Adopted	2024 Projection	2025 Adopted	\$ Change (2024 Budget to 2025 Budget)	% Change (2024 Budget to 2025 Budget)
General Fund	\$ 13,456,937	\$ 15,588,430	\$ 14,757,119	\$ 16,027,459	\$ 439,029	2.8%
Grants Fund	1,228,783	411,147	-	493,648	82,501	20.1%
Downtown Dev Authority Fund	1,165,892	567,599	556,692	566,901	(698)	-0.1%
Cultural and Recreation Fund	1,332,609	1,454,630	1,463,871	1,549,981	95,351	6.6%
Streets Capital Imp Fund	1,588,194	7,817,244	8,731,501	2,825,486	(4,991,758)	-63.9%
Stormwater Mgmt Fund	164,045	168,075	168,075	168,075	-	0.0%
Wastewater Util Ent Fund	1,773,107	2,499,850	2,015,738	2,600,566	100,716	4.0%
Water Util Ent Fund	2,047,745	6,546,991	3,094,116	7,499,662	952,671	14.6%
Total Expenditures	\$22,757,312	\$35,053,966	\$30,787,112	\$31,731,778	\$ (3,322,188)	-10.8%

Chart 1. Percentage of Expenditures All Funds, 2025



The key theme for the 2025 Budget is:

Operational excellence and intentional planning of community services and amenities.

As noted above, the revenues available for 2025 are largely dedicated to improving service levels throughout the City. In addition, for 2025 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 2025 Budget

At the September 19, 2024 Council Work Session, City Council identified a number of project and program priorities for the 2025 budget.

- Capital Improvement Planning
- Landscaping and Beautification
- Staff Supplies, Tools and Equipment
- Street Repairs and Improvements

- Meadow Wood Park Infrastructure Expansion
- Local Business Support through Main Street and Visitor Center

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 spring of 2024, 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 2025 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 \$191,000 in the General Fund (2.5%) will be distributed to employees who met performance expectations in 2024. These funds will be available in January 2025. Other funds will have similar merit increases.
- **COLA.** A cost of living increase totaling \$76,500 in the General Fund (2.0%) is budgeted to take effect in July 2025. The COLA will serve to maintain employee wages relative to inflation. All funds will have a COLA increase.

Capital Improvement Planning

The 2025 budget adds to the capital reserve fund for anticipated capital projects in 2025 and 2026. 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 2024, the City completed a master plan specifically for Meadow Wood Sports Complex and further identified the priorities and scope for desired additions. The priorities identified include: a roof for the Ice Rink, Pickleball Courts, Tennis Courts, Multipurpose Fields and additional Parking. The capital reserve will set aside funding to accomplish these projects.

The City will replace several vehicles and tools in 2025. 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. Five vehicles across the Public Works, Police, and Utilities Departments will be replaced in 2025.

Medians and crosswalk improvements

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.

Short-term rental regulations

The special election held on December 12, 2023 for short-term rentals, regulations will go into effect December 31, 2024, and the revenue impact will be reflected in the Lodging Tax fund.

Capital improvement program and long-range financial plan

The 2025 Adopted 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 2025 Budget continues the use of plain language narratives and summaries showing what changed between the 2024 Adopted Budget and the 2025 Adopted 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 2025 budgets and operations, and the changes made between the 2024 and 2025 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 2025 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 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, Budget Manager, all department directors, Human Resources Manager, Communications and Marketing Coordinator 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, CPA, MBA
City Manager

2025 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 saw the General Fund’s unrestricted fund balance reserve (UFBR) rise to 32.27% in 2024.

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 19.81% (\$2,574,308) in 2025.

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))	460,488
Capital Improvement Reserve	Capital Improvement Reserve for Planned Capital Improvement Projects	3,050,000
Unrestricted Fund Balance Reserve <i>(Unassigned)</i>	Unassigned fund balance at 21.90% of eligible General Fund expenditures	2,574,308
Total, General Fund Balance		\$6,150,182

Revenue

2024 year-end projection

In 2024, revenue at year-end is projected under budget by (\$229,385), and end the year at \$14,864,827. The decrease is primarily due to slightly lower growth in sales tax than projected. The City’s sales tax is projected to end the year up 2.5% over 2023.

2025 revenue budget

The total revenue for the General Fund is estimated to be \$15,453,559 for 2024, an increase of \$395,084 (2.6%) over the 2024 Adopted Budget.

Moderate growth for General Fund revenue is projected in 2025. Sales tax is projected to grow 3.0% in 2025, compared to the 2.5% ending projection in 2024, ending the year at \$5,975,144. The 3.0% projection is a conservative estimate. City staff will continue to closely monitor the economy moving into 2025.

Expenditures

2024 year-end projection

Expenditures for the General Fund in 2024 are projected to finish \$831,310 under budget. Personnel costs were down \$625,297 (9%) from budget due to a large number of vacancies across the General Fund, including the Finance Director and City Engineer.

The 1.09% sales tax for the Woodland Park School District is expected to finish 2024 at \$3,031,979.

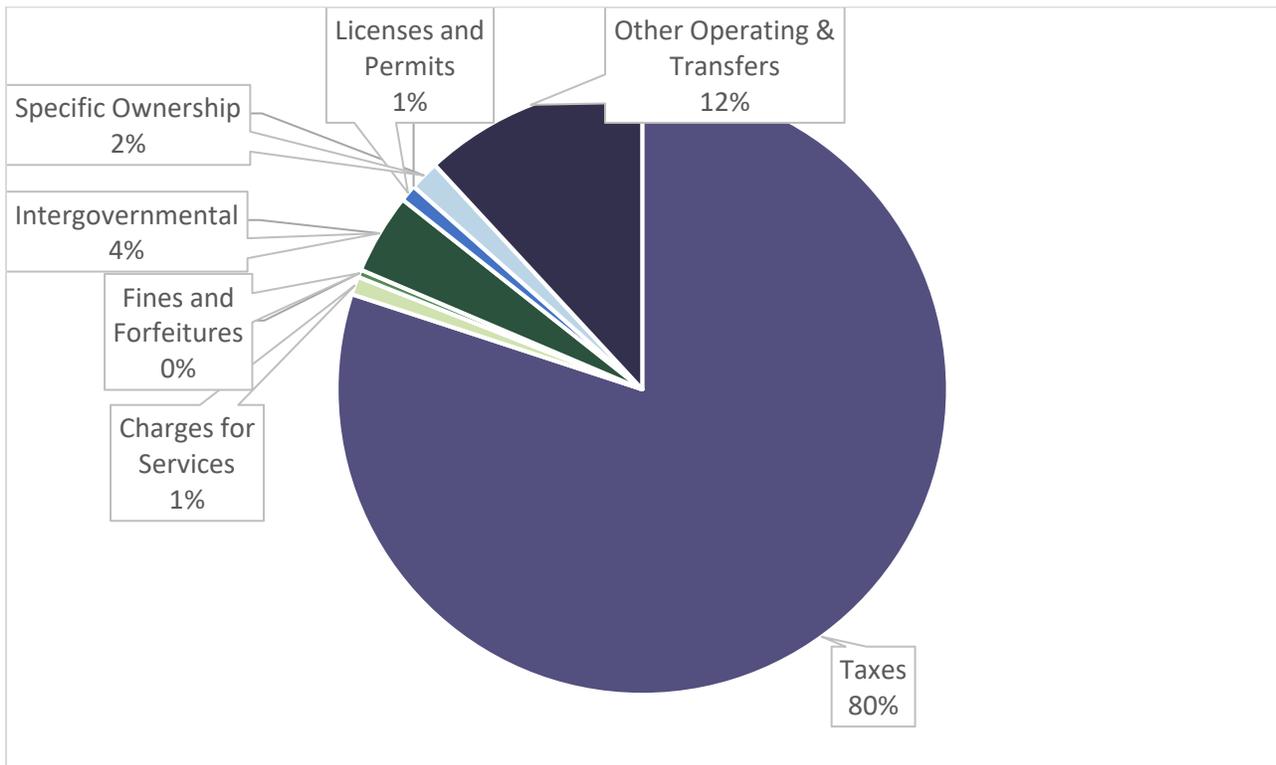
2025 expenditure budget

The expenditure budget for 2025 will increase \$439,029 (2.8%) over the 2024 budget.

Significant additions to the 2025 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 23%, which will be absorbed 80% by City.
- **Merit compensation adjustments.** \$191,000 will be included for merit compensation adjustments based on employee performance evaluations in 2024.
- **Mandated cost increases on Worker’s Compensation and Property/Casualty.** Renewal cost increases in Worker’s Compensation and Property/Casualty of \$112,000 to the General Fund. This is due to an increase of large claims.
- **Economic Development Support.** \$40,000 allocated for renewal of Visitor Center Funding and \$30,000 programmed for Main Street.

Chart 2. General Fund Percentage of Revenue by Type



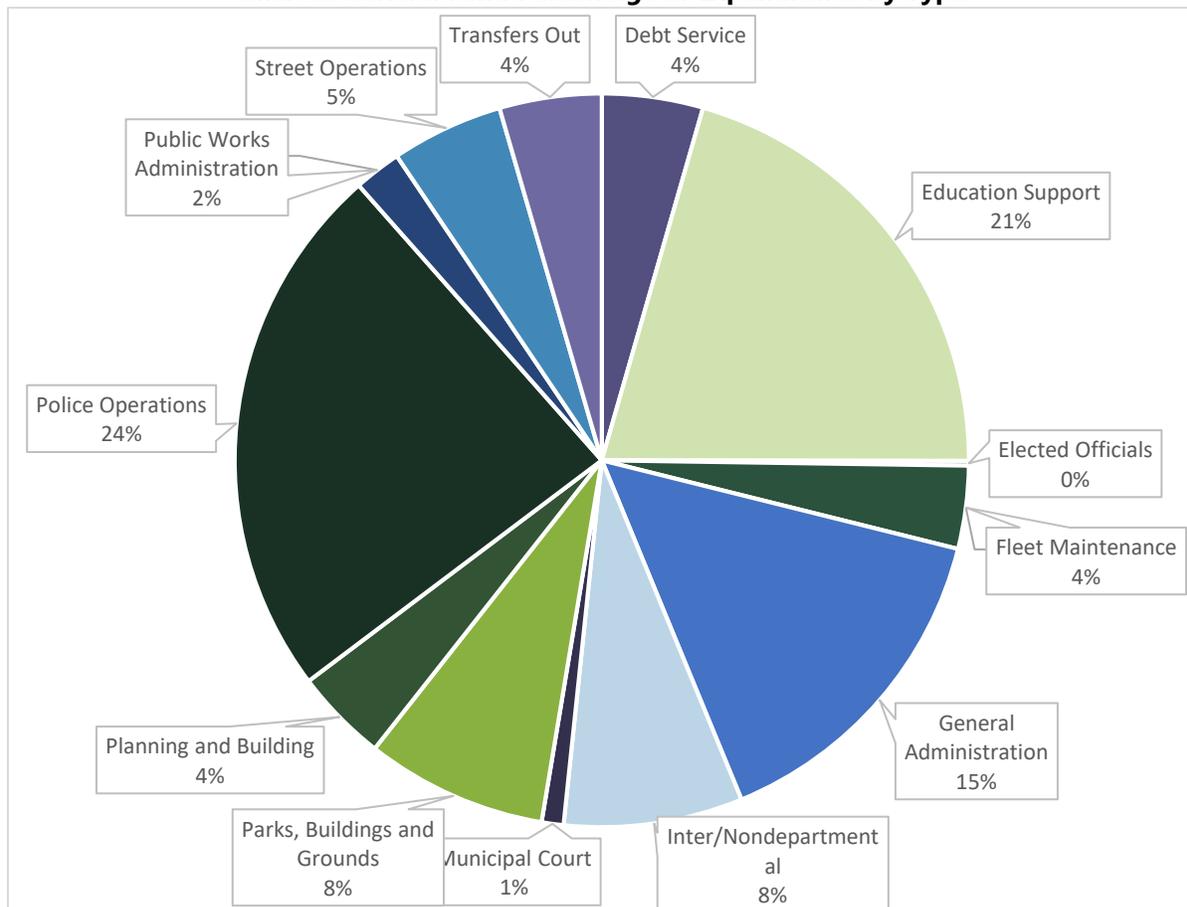
Additional detail on individual mandated cost and SLAR adjustments can be found in the Department Summary pages.

Capital projects

There are three major items captured in the City’s General Fund for 2025. They are as follows:

- **Two replacement vehicles for Police.** A total of \$150,000 will be used to replace two patrol vehicles in the Police Department.
- **One replacement vehicles for Facilities.** A total \$54,000 will be used to replace 1 vehicle (Chevy 1500) in Facilities and Grounds.
- **Facility Upgrades.** A total of \$35,000 to remodel the Planning Office and reconstruct to maximize the space. \$30,000 for badge swipes on all exterior doors at the UPCC. Additionally, \$650,000 is programmed for the UPCC Fire Suppression and HVAC as a combination of ARPA and General Fund Dollars.
- **Meadow Wood Park Capital Outlay Reserve.** A total of \$3,050,000 is set aside for planning, engineering and construction for Meadow Wood Sports Complex additions.

Chart 3. General Fund Percentage of Expenditures by Type



Other Funds

Grants Fund

The Grants Fund ends 2024 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 2025.

For 2025, all of the remaining ARPA funds will be appropriated. The 2025 appropriations include:

- **Fire suppression and audio/video equipment in Ute Pass Cultural Center.** Allocate \$411,148 for fire mitigation and HVAC improvements in the Ute Pass Cultural Center.

Downtown Development Authority Fund

The DDA is projected to receive \$940,419 in tax incremental financing (TIF) revenue in 2025. Expenditures for TIF reimbursement agreements are budgeted at \$142,580. Total expenditures in the DDA's 2024 budget are \$566,901.

The fund is anticipated to have a fund balance of \$1,715,253 at the end of 2025.

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 \$911,117 and direct revenues of \$453,200, the WAC requires transfers from the General Fund and the Conservation Trust Fund (CTF) totaling \$457,917. This makes up 58% of the total transfer amount into the Culture and Recreation Fund. Parks and Recreation activities is another 41% (\$289,285) of the transfer. Looking at this another way, Parks and Recreation and WAC are 26% and 50% supported by the fee revenue generated by the activity, respectively.

UPCC continues to strive be a self-sustaining operation in 2025. 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 2024 to 2025 is expected to increase from \$763,573 to \$786,580. 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 2025, which includes private facility rentals, 'Dive-In' movies, concessions, 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 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

	2020	2021	2022	2023	2024 Projection	2025 Budget
Parks and Recreation						
Expenditures	258,354	325,113	340,021	354,153	426,479	441,726
Revenue	62,947	87,990	85,755	95,550	102,377	116,200
General Fund investment	195,408	237,123	254,266	258,603	324,102	325,526
Cultural Center						
Expenditures	101,628	163,271	173,254	173,133	179,326	197,137
Revenue	41,641	130,400	121,000	130,000	162,000	194,000
General Fund investment	59,987	32,871	52,254	43,133	17,326	3,137
Aquatic Center						
Expenditures	405,683	530,314	726,908	796,662	858,066	911,117
Revenue	110,645	250,625	313,502	360,500	435,921	453,200
General Fund investment	295,039	279,689	413,406	436,162	422,145	457,917
Total						
Expenditures	765,665	1,018,698	1,240,183	1,323,948	1,463,871	1,549,980
Revenue	215,232	469,015	520,257	586,050	700,298	763,400
General Fund investment	\$550,433	\$549,683	719,926	737,898	763,573	786,580

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 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 2024, revenues are expected to fall compared to 2023, projected to end the year at \$366,180. Revenues are projected to fall further in 2025. Revenues for 2025 are conservatively projected at \$309,938. The reduction in lodging tax revenue is due to new regulations taking effect the end of 2024.

For expenditures, a total of \$321,770 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 2025, the fund will continue on unchanged from 2024 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 \$2,825,486 is budgeted in 2025 for expenditures.

Details for the expenditures out of the fund in 2025 are as follows:

- ***Street Improvements – Pavement Management Plan recommendations - \$1,650,000 total***
 - Construction of full-depth reclamation (rebuild) of Browning.
 - Expansion of City Cemetery roads.
- ***Street repairs***
 - Installation of speed humps, asphalt patches, and street repairs resulting from water main breaks - \$450,000
- ***Street concrete repairs***
 - Minor repairs to concrete drainage infrastructure, including curb and gutters and cross pans - \$50,000
- ***Street restriping***
 - Minor striping citywide, including school zones and high traffic areas - \$100,000

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 2025 budget recommends a transfer of \$165,675 to the General Fund to support servicing stormwater projects.

Water Utilities Fund

In 2024, total revenues are projected to end \$613,300 higher than the original budgeted amount due to an increase tap sales due to increased development.

Budgeting conservatively in 2025, total revenues are estimated \$587,099 lower than the 2024 year-end projection due to tap sales returning to a normal projection. Expenditures for 2025 are projected \$952,670 higher than the 2024 budget. The fund continues to remain healthy and stable.

A total of \$5,075,000 is budgeted for capital outlay in 2025, including the following:

- ***Water Distribution Improvements***
 - *Gold Hill Tank - \$2.5M*
 - *Gold Hill Pumps- \$40,000*
 - *Meter Replacements - \$100,000*
- ***Machinery and Equipments***
 - *Reservoir Monitoring - \$70,000*
 - *Filter Rehab - \$500,000*
 - *Chevy 1500 Vehicle Replacement - \$55,000*
- ***Water System Engineering***
 - *Reservoir - \$1.7M*
 - *Radium Removal - \$100,000*

Waste Water Utilities Enterprise Fund

In 2024, total revenues are expected to end relatively flat compared to the original budgeted amount.

Budgeting conservatively in 2025, total revenues are estimated \$5,900 higher than the 2024 year-end projection. Budgeted expenditures in 2025 are \$584,828 greater than the projected 2024 expenditures primarily due to capital expenditures and staffing vacancies.

The fund continues to remain healthy and stable.

A total of \$470,000 is budgeted for capital outlay in 2025, including the following:

- ***Machinery Equipment***

- UV Upgrade - \$15,000
- Boiler Upgrade - \$100,000
- Harmonic Filter - \$60,000
- Mixers - \$70,000
- Loaders - \$40,000
- Sewer Cam - \$100,000
- ***Plant Improvements***
 - Out Building Repair - \$10,000
- ***Engineering - \$25,000***
- ***Collection Improvements - \$50,000***

Personnel

1 new position is added in the 2025 Adopted Budget for a Water Utility Analyst.

Table 4 below shows staffing levels over time.

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

Table 4. Departmental FTE Positions (All Funds)

Department	2020	2021	2022	2023	2024	2025	Changes 24-25
General Fund							
City Attorney	1	1	0	0	0	0	0
City Manager's Office	6.88	6	6	8	7	6	-1
Courts	0.6	0.6	0.6	0.6	0.6	0.6	0
Finance and Budget	5.2	5.4	7.4	10.4	10.4	6.4	-4
Operations and Technology	0	0	0	0	0	15	15
Planning and Building Svcs	4.5	4.5	5	5.5	6	6	0
Police	31	31	34	34	34	34	0
Public Works	20	20	21	19	20	10	-10
Total, General Fund	69.18	68.5	74	77.5	78	78	0
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	0	-1.5
Wastewater Fund	7.8	7.8	7.8	7.8	7.8	8.15	0.35
Water Fund	8.2	8.2	8.2	8.2	8.2	8.85	0.65
Total, Non-General Funds	26.83	26.83	26.83	26.83	26.83	26.33	-0.5
Total, Citywide	96.01	95.33	100.8	104.33	104.83	104.33	-0.5

Debt Service

Debt service in 2024 consists of the following:

Table 5. Debt Service Commitments (All Funds)

Type	Description	2024 Principal	2024 Interest	2024 Total Payment
GF Bond (2015)	Woodland Aquatic Center construction	\$470,000	\$233,488	\$703,488
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)	\$276,468	\$74,746*	\$351,214

*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	\$250,000	\$50,677	\$300,677
TIF Bond (2018)	Capital and other expenses for economic development in downtown district	\$50,000	\$9,604	\$59,604

Additional Executive Summary Documents

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

- Attachment 1: 2025 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



City of Woodland Park
2025 Annual Budget
 General Fund - Fund Balance Summary (100)

2024 Projected Ending Fund Balance

Projected Fund Balance - 12/31/2023	\$ 6,616,374
2024 Projected Revenue	14,864,827
Projected Funds Available	21,481,201
2024 Projected Expenditures	(14,757,119)
Projected Fund Balance - 12/31/2024	\$ 6,724,082

2024 Ending Fund Balance Designations

Nonspendable Due from DDA	\$ -
Nonspendable Supplies Inventory	65,386
Restricted for Emergencies (TABOR)	439,645
Capital Debt Service Reserve	-
Unrestricted - Unassigned	6,219,051
Total Fund Balance - 12/31/2024	\$ 6,724,082

2025 Annual Budget

2025 Net Revenue Over/(Under) Expenditures

Revenue	\$ 15,453,559
Expenditures	
Salary and Benefits	\$ (7,623,086)
Operations and Maintenance	\$ (6,412,229)
Capital Projects/Outlay	\$ (576,075)
Debt Service	\$ (704,488)
Transfers Out	\$ (711,581)
Total Expenditures	(16,027,459)
Net Revenue Over/(Under) Expenditures	\$ (573,900)

2025 Ending Fund Balance

Projected Fund Balance - 12/31/2024	\$ 6,724,082
Net Revenue Over/(Under) Expenditures	(573,900)
Projected Fund Balance - 12/31/2024	\$ 6,150,182

2025 Ending Fund Balance Designations

Nonspendable Due from DDA	\$ -
---------------------------	------

Fund Balance Summary cont.



Nonspendable Supplies Inventory	65,386
Restricted for Emergencies (TABOR)	460,488
Capital Improvement Reserve	3,050,000
Unrestricted - Unassigned	2,574,308
Projected Fund Balance - 12/31/2024	\$ 6,150,182

2025 Unassigned Fund Balance Coverage of 17% Reserve

17% Fund Balance Required Reserve:	
Proposed Budget Expenditures	\$ 16,027,459
Less: School District Sales Tax/Discretionary Exp	(3,031,979)
Expenditures Subject to 17% Reserve	\$ 12,995,480
Fund Balance Required Reserve at 17%	\$ 2,209,232
2025 Unassigned Ending Fund Balance	\$ 2,574,308
Required Fund Balance Reserve at 17%	2,209,232
Unassigned Fund Balance in Excess/ (Short) of 17% Reserve - 12/31/2024	\$ 365,077
Fund Balance Reserve %	19.81%

Revenues by Category



GENERAL FUND SUMMARY (100)			
		2024	2024
		Adopted	Year End
		Budget	Projections
			2025
			Projected
			Budget
Beginning Fund Balance		3,776,100	6,616,374
			6,688,345
REVENUE			
Taxes		12,257,575	11,878,980
Licenses and Permits		134,500	136,000
Intergovernmental		670,002	680,816
Charges for Services		129,801	184,756
Fines and Forfeitures		57,000	61,000
Investment Earnings		225,000	245,000
Contributions/Donations Private Sources		-	-
Miscellaneous		76,500	141,500
Transfers In		1,508,097	1,501,038
Other Sources		-	-
Total Revenue/Other Financing Sources		15,058,475	14,829,090
			15,453,559

Expenditures by Department



GENERAL FUND SUMMARY (100)				
		2024	2024	2025
		Adopted	Year End	Projected
		Budget	Projections	Budget
	EXPENDITURES by Type	525,543		
	Salary and Benefits	7,114,531	6,489,234	7,623,086
	Operating and Maintenance	6,233,355	5,967,848	6,412,229
	Capital Outlay	796,075	903,775	576,075
	Debt Service	707,688	707,688	704,488
	Transfers Out	736,780	688,573	711,581
	Total Expenditures/Other Financing Uses	15,588,430	14,757,119	16,027,459

Revenue Line Item Detail



GENERAL FUND REVENUE (100)				
		2024 Adopted Budget	2024 Year-End Projections	2025 Projected Budget
Taxes				
100-000-3111	Property Tax	2,087,768	2,046,012	2,280,421
100-000-3121	Specific Ownership Tax	250,000	240,000	247,200
100-000-3131	Sales Tax - General 2% (5)	5,971,526	5,773,489	5,975,144
100-000-3132	Sales Tax - Education 1.09%	3,254,482	3,031,979	3,256,453
100-000-3135	Sales Tax Vendor Fee	-	-	-
100-000-3139	Delinquent Sales Tax Penalty and Interest	6,500	6,500	6,700
	Lodging Tax	-	-	-
100-000-3141	Use Tax - Motor Vehicle	260,000	260,000	267,800
100-000-3142	Use Tax - Construction	100,000	185,000	190,600
100-000-3151	Franchise Tax - Electric	195,500	195,500	199,400
100-000-3152	Franchise Tax - Gas	100,000	110,000	112,200
100-000-3153	Franchise Tax - Telephone	17,000	16,000	16,300
100-000-3154	Franchise Tax - Cable	14,800	14,500	14,800
	Total Taxes	12,257,575	11,878,980	12,567,018
Licenses and Permits				
100-000-3210	Liquor Licenses	4,500	4,500	4,600
100-000-3220	Business Licenses	125,000	125,000	128,800
100-000-3240	ROW/Street Cut Permits	5,000	6,500	6,700
	Total Licenses and Permits	134,500	136,000	140,100
Intergovernmental				
100-000-3311	Highway User Tax Fund (HUTF)	301,902	301,902	311,000
100-000-3312	Motor Vehicle Registration	36,100	30,000	30,900
100-000-3313	Cigarette Tax	17,000	17,000	17,500
100-000-3314	Severance Tax	35,000	35,000	36,100
100-000-3321	Road and Bridge	30,000	46,914	48,300
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 (1)	-	-	-
100-000-3371	DOLA Grants (2)	-	-	-
100-000-3372	Drug Prevention SRO Grant	-	-	-
100-000-3373	State Grants - Other (4)	25,000	25,000	-
	Total Intergovernmental	670,002	680,816	668,800

Revenue Line Item Detail



GENERAL FUND REVENUE (100)				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
	Charges for Services			
	<i>Court</i>			
100-000-3411	Court Fees	13,200	13,500	13,900
100-000-3417	Teen Court	-		-
	Total Court	13,200	13,500	13,900
	<i>Police</i>			
100-000-3421	Police Fees	20,000	20,000	20,600
100-000-3427	School Resource Officer - WPSD	-	38,056	-
	Total Police	20,000	58,056	20,600
	<i>Planning and Building</i>			
100-000-3431	Zoning And Subdivision Fees	35,000	30,000	30,900
100-000-3432	Public Notice Fee Recovery	1,500	1,500	1,500
100-000-3433	Building Permit Fees	25,000	25,000	25,800
100-000-3651	Regional Park Fees	25,000	50,000	51,500
	Total Planning and Building	86,501	106,500	109,700
	<i>Public Works</i>			
100-000-3441	Public Works Fees	2,600	3,200	3,300
	Total Public Works	2,600	3,200	3,300
	<i>Cemetery</i>			
100-000-3451	Cemetery Fees	7,500	3,500	3,600
	Total Cemetery	7,500	3,500	3,600
	<i>Teen Center</i>			
100-000-3492	Teen Center Food Sales	-		-
	Total Teen Center	-		-
	Total Charges for Services	129,801	184,756	151,100

Revenue Line Item Detail



GENERAL FUND REVENUE (100)				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
	Fines and Forfeitures			
100-000-3510	Traffic Fines	56,000	60,000	61,800
100-000-3520	Other Fines	1,000	1,000	1,000
	Total Fines and Forfeitures	57,000	61,000	62,800
	Investment Earnings			
100-000-3610	Interest	225,000	245,000	225,000
	Total Investment Earnings	225,000	245,000	225,000
100-000-3801	IREA Patronage	17,000	17,000	17,000
100-000-3802	Admin Fee - Re-2 Sales Tax	4,500	4,500	4,500
100-000-3851	Sale Of Assets	5,000	5,000	5,000
100-000-3879	Other Miscellaneous Revenue	50,000	115,000	50,000
100-000-3872	DDA City Loan Principal	-	-	-
	Total Miscellaneous	76,500	141,500	76,500
	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 (3)	321,390	321,390	321,770
100-000-3924	From Conservation Trust Fund	13,700	13,700	14,000
100-000-3941	From Streets CIP Fund	510,081	545,818	555,486
100-000-3942	From Stormwater Management Fund	165,675	165,675	165,675
100-000-3951	From Water Utility Fund	272,522	268,992	277,454
100-000-3952	From Wastewater Utility Fund	224,729	221,200	227,857
	Total Transfers In	1,508,097	1,536,775	1,562,241
	Total Revenue and Other Sources	15,058,475	14,864,827	15,453,559



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



2024 Current-Year Projection

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

2025 Budget Adjustments

There are no adjustments to the City Council budget for 2025.

City Council



GENERAL FUND EXPENDITURES (100)				
City Council				
		2024 Adopted Budget	2024 Year-End Projected	2025 Projected Budget
Operating Expenditures				
100-105-2110	Economic Development	-	-	-
100-105-3335	Operating expenditures miscellaneous (4)	17,950	1,500	17,950
100-105-5800	Training/Travel (3)	11,000	6,500	11,000
100-105-6100	Supplies (1)	150	700	150
100-105-6125	Meetings/Mileage/Meals (2)	3,000	3,000	3,000
100-105-8003	Special Projects	500	-	500
Total Operating Expenditures		32,600	11,700	32,600
Discretionary Appropriation				
100-105-8001	Community Investment	-	-	-
100-105-8002	Woodland Park Main Street	-	-	-
Total Discretionary Appropriation		-	-	-
Total Elected Officials		32,600	11,700	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





2024 Current-Year Projection

The City Manager's Office is projected to end the year over budget due to legal expenses related to Avenger Open Space and the hiring of the Operations and Technology Manager.

2025 Budget Adjustments

\$30,000 Main Street Contribution has been added to support Economic Development.

\$18,000 Lobbyist charges added for the 2025 Budget season.

Type	Adjustment Title	Ongoing/One-time	FTE	Amount (\$)
SLAR	Main Street Contribution	One-time	-	\$30,000
SLAR	Lobbyist	One-time	-	\$18,000



Full-time Equivalent(FTE) Position Summary

Position Title	FTE Count	Change from 2024
City Manager	1	-
Deputy City Manager/City Clerk	1	-
Communications Coordinator	1	-
Human Resources	2	-
Total	5	0

City Manager's Office



GENERAL FUND EXPENDITURES (100)				
City Manager				
		2024 Adopted Budget	2024 Year-End Projections	2025 Projected Budget
Salaries and Benefits				
100-110-1100	Salaries/Wages Full-time	326,583	407,733	260,408
100-110-1400	Auto Allowance	6,960	6,960	6,960
100-110-1410	Health Insurance Allowance	16,800	16,800	16,800
100-110-1700	Insurance	45,400	45,400	55,040
100-110-1710	Payroll Taxes	25,963	25,963	20,702
100-110-1720	Retirement	16,329	22,000	13,020
Total Salaries and Benefits		438,036	524,856	372,931
Operating Expenditures				
100-110-2010	Comm Engage/Promotion/Marketing (2)	36,000	15,000	36,000
100-110-3500	Professional Services	-	74,000	18,000
100-110-5800	Training/Travel (1)	5,500	2,000	5,500
100-110-5850	Membership Dues	2,500	800	2,500
100-110-6100	Supplies	300	1,000	300
100-110-6125	Meetings/Mileage/Meals	750	750	760
100-110-5300	Telephone/Communications	3,000	1,600	3,000
100-110-6200	Certified Small Business Development Grant	-		-
100-110-2011	Citizen's Academy	2,500	-	2,500
100-110-2110	Special Events (3)	35,000	25,000	35,000
100-110-2090	Cemetery	2,000	2,000	2,000
100-110-8802	Main Street Contribution (4)	15,000	-	30,000
100-110-2070	Keep Woodland Park Beautiful (5)	2,270	2,000	4,000
Total Operating Expenditures		104,820	124,150	139,560
Capital Outlay				
100-110-7500	Cemetery Capital	-		-
Total Capital Outlay		-		-
Total City Manager		542,856	649,006	512,491

City Manager's Office



GENERAL FUND EXPENDITURES (100)				
City Clerk				
		2024 Adopted Budget	2024 Year-End Projections	2025 Projected Budget
Salaries and Benefits				
100-112-1100	Salaries/Wages Full-time (5)	343,312	344,729	394,306
100-112-1700	Insurance	49,000	49,000	58,654
100-112-1710	Payroll Taxes	27,293	20,000	31,347
100-112-1720	Retirement	17,166	14,000	19,715
Total Salaries and Benefits		436,771	427,729	504,023
Operating Expenditures				
100-112-2020	Elections	30,000	40,000	10,000
100-112-2030	Open Records	-	-	-
100-112-2040	Human Resources Recruitment	6,500	6,500	6,500
100-112-2050	Cemetery	-	-	-
100-112-3200	Professional Services (4)	-	-	-
100-112-3310	Liquor Licensing Expense	500	500	500
100-112-3920	Codification	4,500	4,500	4,500
100-112-5100	Document/Records Services	5,500	5,500	5,500
100-112-5150	Recording	400	400	400
100-112-5300	Telephone/Communications	2,000	2,000	2,000
100-112-5400	Advertising/Legal Notices	3,000	3,000	3,000
100-112-5800	Training/Travel (1)	5,000	7,000	5,000
100-112-5850	Membership Dues (2)	1,200	1,500	1,200
100-112-6100	Supplies	750	750	750
100-112-6125	Meetings/Mileage/Meals	500	500	500
100-112-3240	Publications/Reports	-	-	-
Total Operating Expenditures		59,850	72,150	39,850
Capital Outlay				
100-112-7500	Cemetery Capital (3)			
Total Capital Outlay		-	-	-
Total City Clerk		496,621	499,879	543,873

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

There are no Budget Adjustments for the 2025 Budget Year.

Full-time Equivalent (FTE) Position Summary

Position Title	FTE Count	Change from 2024
Municipal Judge	.5	-
Court Clerk	.6	-
City Attorney	Contract	-
City Prosecutor	Contract	-
Total	1.1	0

Municipal Court



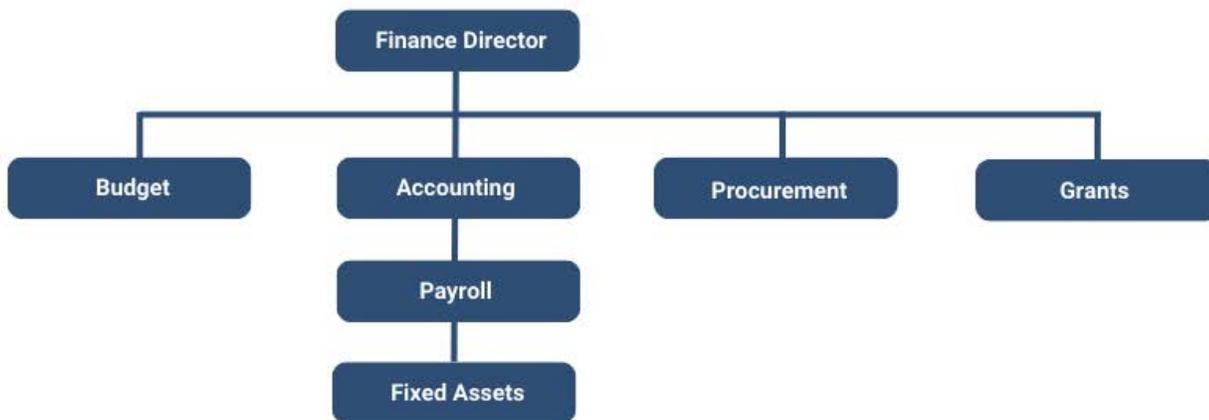
GENERAL FUND EXPENDITURES (100)				
Municipal Court				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Salaries and Benefits				
100-113-1200	Salaries/Wages Part-time	78,771	65,720	78,771
100-113-1710	Payroll Taxes	6,262	4,400	6,262
	Total Salaries and Benefits	85,033	70,120	85,033
Operating Expenditures				
100-113-2060	Jury Trials (3)	500	-	500
100-113-3200	Professional Services (2)	27,500	25,000	27,500
100-113-3210	Legal Services (1)	30,000	30,000	30,000
100-113-5800	Training/Travel (4)	7,200	1,500	7,200
100-113-5050	Custody of Prisoners	500	-	500
100-113-5850	Membership Dues	400	400	400
100-113-6100	Supplies	1,200	800	1,200
	Total Operating Expenditures	67,300	57,700	67,300
	Total Municipal Court	152,333	127,820	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

Organizational Chart





2024 Current-Year Projection

The Finance Department is projected to end the year below budget due to staffing shortages.

2025 Budget Adjustments

There are no adjustments to the Finance Department budget for 2025.

Full-time Equivalent (FTE) Position Summary

Position Title	FTE Count	Change from 2024
Finance Director	1	-
Budget Manager	1	-
Sales Tax Accountant	1	-
General Ledger Accountant	1	-
Administrative Assistant	1	-
Total	5	0

Finance



GENERAL FUND EXPENDITURES (100)				
Finance				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Salaries and Benefits				
100-117-1100	Salaries/Wages Full-time	423,099	286,715	492,852
100-117-1300	Overtime	-	100	-
100-117-1700	Insurance	60,000	60,000	66,971
100-117-1710	Payroll Taxes	32,790	17,250	38,196
100-117-1720	Retirement	21,155	13,000	24,643
	Total Salaries and Benefits	537,044	377,065	622,661
Operating Expenditures				
100-117-2310	Office Equipment & Maintenance	-	-	-
100-117-3120	Telephone Charges	-	-	-
100-117-3220	Financial Services (1)	28,000	36,825	28,000
100-117-3500	Professional Services	23,587	500	23,587
100-117-5500	Publications/Reports	-	-	-
100-117-5800	Training/Travel (2)	5,500	5,500	5,500
100-117-5850	Membership Dues	1,000	500	1,000
100-117-5900	Bank Charges	18,300	10,000	18,300
100-117-5950	County Treasurer Fee	37,000	37,000	37,000
100-117-6100	Supplies	6,000	4,000	6,000
	Total Operating Expenditures	119,387	94,325	119,387
Capital Outlay				
100-117-7500	Financial Software	5,000	-	-
	Total Capital Outlay	5,000	-	-
	Total Finance	661,431	471,390	742,048

Operations & Technology



Department Overview

- Provide professional services to support internal departments.
- Maintains the safety and aesthetics of city buildings, parks, trails, open space, and athletic fields.
- Provide snow removal services for all city maintained parking lots and sidewalks.
- Provide maintenance on all fleet vehicles.
- 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.
- Maintain database and mapping of all city underground infrastructure locations.

Organizational Chart



2024 Current-Year Projection

Operations will finish the year slightly under budget while maintaining a full staff for 75% of the year.

Facilities and Grounds made tremendous strides towards ground improvements with a focus on Meadow Wood Sports Complex and Memorial Park. The department initiated a part time program with five seasonal employees from area high schools. The part time employees were instrumental in mowing and beautification operations, creating the flexibility to allow full time employees to focus on more complex tasks.

Information Technology initiated multiple projects to increase staff efficiency with a focus on Police Department upgrades. The fiber project budgeted for 2024 was determined to be unnecessary, leading to over \$250K in capital outlay savings. The GIS position was reorganized to move from Public Works to Information Technology. Employees are continuously seeking ways to reduce operational costs citywide through meticulous preventive maintenance plans and in-house repairs.

Operations & Technology



2025 Budget Adjustments

The Operations and Technology department is dedicated to delivering exceptional internal services to city departments, enabling them to excel in their customer-focused activities. This objective is met by maintaining the city’s mechanical, structural, and virtual infrastructure.

Facilities and Grounds: This team remains committed to the upkeep and enhancement of city parks, creating inviting spaces for community programs and leisure. The upcoming year will see a continued focus on park areas as well as aging roofs throughout the city’s facilities.

Fleet Department: Employees are continuously seeking ways to reduce operational costs citywide through meticulous preventive maintenance plans and in-house repairs.

Information and Technology: This team ensures a secure virtual environment by implementing usage policies and providing internal training. GIS services have proven to be a valuable asset, providing necessary information to shorten reaction times related to underground facility issues.

Additionally, Operations and Technology is requesting vehicle purchases for 1 F-150 as well as the continuation of the 2 Toolkat leases for Facilities and Grounds; Electronic access control devices for the UPCC; and to replace 2 server clusters that have aged out of their warranty period.

Type	Adjustment Title	Ongoing/One-time	FTE	Amount (\$)
SLAR	Operations - Lock for UPCC	One-time	-	\$30,000
SLAR	Operations - Vehicle	One-time	-	\$54,000
SLAR	IT Servers (2)	One-time	-	\$75,000
SLAR	Planning Office Remodel	One-time	-	\$35,000

Operations & Technology



Full-time Equivalent(FTE) Position Summary

	FTE Count	
Operations and Technology Manager	1	-
Information Technology	3	-
Facilities and Ground	8	-
Fleet	3	-

Operations & Technology (IT)



GENERAL FUND EXPENDITURES (100)				
Information Technology				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Salaries and Benefits				
100-120-1100	Salaries/Wages Full-time (6)	120,486	118,151	184,332
100-120-1200	Salaries/Wages Part-time	14,060	665	-
100-120-1700	Insurance	16,000	17,600	21,204
100-120-1710	Payroll Taxes	9,579	8,500	14,654
100-120-1720	Retirement	6,024	5,670	9,217
Total Salaries and Benefits		166,149	150,586	229,407
Operating Expenditures				
100-120-3200	Professional Services	12,500	35,000	40,000
100-120-3500	Contract Services	-	-	-
100-120-3700	Information Technology Services (3)	90,000	144,000	90,000
n/a	Network Services	-	-	-
100-120-4340	Technology Repair and Maintenance (2)	42,000	35,000	42,000
100-120-4350	Printer/Copier Repair and Maintenance	32,600	34,000	32,600
100-120-6100	Supplies	200	50	200
100-120-6710	Small Tools/Equipment/Software (1)	43,925	25,000	43,925
n/a	Audio/Visual	-	-	-
100-120-5800	Travel/Training (5)	4,000	1,500	4,000
100-120-6500	Fiber Maintenance	3,000	-	3,000
Total Operating Expenditures		228,225	274,550	255,725
Capital Outlay				
100-120-7520	Technology Equipment (4)	265,000	9,700	75,000
Total Capital Outlay		265,000	9,700	75,000
Total Information Technology		659,374	434,836	560,132

Operations & Technology (Fleet)



GENERAL FUND EXPENDITURES (100)				
Fleet Maintenance				
		2024 Adopted Budget	2024 Year-End Projections	2025 Projected Budget
	Salaries and Benefits			
100-332-1100	Salaries/Wages Full-time	200,915	207,528	214,126
100-332-1300	Overtime	6,200	4,000	6,200
100-332-1700	Insurance	24,000	35,500	35,998
100-332-1710	Payroll Taxes	15,973	11,726	17,023
100-332-1720	Retirement	10,046	8,000	10,706
	Total Salaries and Benefits	257,133	266,754	284,054
	Operating Expenditures			
100-332-2335	Safety (5)	500	500	500
100-332-4210	Trash/Disposal Service	2,400	700	2,400
100-332-4310	Building Maintenance	1,500	500	1,500
100-332-4320	Equipment Repair and Maintenance	2,000	1,100	2,000
100-332-4410	Vehicle Maintenance - Streets/PW Admin	42,000	36,000	42,000
100-332-4420	Vehicle Maintenance - Police	20,000	20,000	20,000
100-332-4430	Vehicle Maint - Parks, Buildings, and Grounds	20,000	20,000	20,000
100-332-4440	Vehicle Maintenance - General Admin	2,200	1,000	2,200
100-332-5000	Purchased Services (2)	7,600	3,500	7,600
100-332-5300	Telephone/Communications	2,000	3,000	2,000
100-332-5700	Natural Gas	12,285	8,500	12,285
100-332-5800	Training/Travel (6)	1,500	500	1,500
100-332-6210	Clothing/Uniforms	5,500	7,500	5,500
100-332-6400	Fleet Supplies (1)	3,000	2,000	3,000
100-332-6410	Vehicle Fuel	157,000	130,000	157,000
100-332-6420	Bulk Fluids (3)	8,500	5,000	8,500
100-332-6720	Fleet Tools/Equipment (4)	6,000	4,000	6,000
	Total Operating Expenditures	293,985	243,800	293,985
	Capital Outlay			
100-332-6740	Fleet Tools/Equipment Capital	-	-	-
100-332-7510	Vehicles (7)	77,000	67,000	-
	Total Capital Outlay	77,000	67,000	-
	Total Fleet Maintenance	628,118	577,554	578,039

Operations & Technology (Facilities & Grounds)



GENERAL FUND EXPENDITURES (100)				
Parks, Buildings and Grounds				
		2024 Adopted Budget	2024 Year-End Projections	2025 Projected Budget
Salaries and Benefits				
100-118-1100	Salaries/Wages Full-time	463,490	447,620	538,983
100-118-1200	Salaries/Wages Part-time	-		-
100-118-1300	Overtime	11,100	50,000	11,300
100-118-1700	Insurance	54,353	54,353	59,643
100-118-1710	Payroll Taxes	35,920	17,500	41,771
100-118-1720	Retirement	23,175	15,000	26,949
	Total Salaries and Benefits	588,038	584,473	678,646
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	2,500	2,500	2,500
100-118-4210	Trash/Disposal Service	17,000	17,000	17,000
100-118-4240	Park Maintenance (1)	100,000	110,000	100,000
100-118-4241	Tree Maintenance (3)	24,000	6,000	14,000
100-118-4310	Building Repair and Maintenance (4)	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	7,000	3,000
100-118-5600	Equipment Rental (5)	11,000	11,000	11,000
100-118-5700	Natural Gas	30,000	25,000	30,000
100-118-5710	Electric	72,000	54,000	60,000
100-118-5800	Training/Travel (7)	6,000	9,000	6,000
100-118-6140	Custodial Supplies (2)	11,000	18,000	11,000
100-118-6210	Clothing/Uniforms	4,800	6,000	4,800
100-118-6500	Street Light Replacement Program	25,000	25,000	25,000
100-118-6720	Small Tools/Equipment	2,500	2,500	2,500
	Total Operating Expenditures	468,800	455,500	446,800
Capital Outlay				
100-118-7201	Streets-Reliever Route	-		-
100-118-7300	Buildings (6)	50,000	185,000	265,000
100-118-7500	Machinery and Equipment	20,000	210,000	20,000
100-118-7510	Vehicles (8)	120,000	121,000	54,000
	Total Capital Outlay	190,000	516,000	339,000
	Total Parks, Building and Grounds	1,246,838	1,555,973	1,464,446

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

2024 Current-Year Projection

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

2025 Budget Adjustments

General increases in Citywide contracts are \$112,000 in the Inter/Non-department budget for 2025. The mandated increases are primarily in Worker's Compensation and Property Casualty.

Type	Adjustment Title	Ongoing/One-time	FTE	Amount (\$)
SLAR	CIRSA Renewal	Ongoing	-	\$112,000
SLAR	Salary Adjustments	One-time	-	\$50,000
SLAR	Visitors Center	One-time	-	\$40,000

Inter/Non-Departmental



GENERAL FUND EXPENDITURES (100)				
Inter/Nondepartmental				
		2024 Adopted Budget	2024 Year-End Projections	2025 Projected Budget
Operating Expenditures				
100-199-1100	Salaries/Wages Full-time	50,000	-	100,000
100-199-2090	Visitor Center Services	-		40,000
100-199-2100	Education Support	3,254,482	3,031,979	3,256,453
100-199-2335	Safety (4)	6,700	6,700	6,700
100-199-3200	Professional Services	-		-
100-199-3210	Legal Services	190,000	181,685	190,000
100-199-3335	Employee Services (2)	73,000	50,000	73,000
100*199-3700	IT Services (6)	30,000	30,000	30,000
100-199-4230	Custodial Services	80,000	96,950	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 (3)	507,557	507,557	619,219
100-199-5300	Telephone/Communications	30,600	3,600	30,600
100-199-5350	Postage/Shipping	9,100	6,284	9,100
100-199-5850	Membership Dues (5)	17,250	17,250	17,250
100-199-6100	Supplies (1)	9,000	6,000	9,000
Total Operating Expenditures		4,299,688	3,980,005	4,503,322
Total Inter/Nondepartmental		4,299,688	3,980,005	4,503,322



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





2024 Current-Year Projection

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

2025 Budget Adjustments

Two (2) patrol vehicles are requested in the Budget to replacing aging vehicles with high mileage. The total for this request is \$150,000. Funds have been shifted between budget lines, and additional ongoing IT services added.

Type	Adjustment Title	Ongoing/One-time	FTE	Amount (\$)
SLAR	Lexipol Subscriptions	Ongoing	-	\$10,700
SLAR	Axon BWC and Cloud Storage	Ongoing	-	\$21,252
SLAR	AXON Fleet LPR Cameras	Ongoing	-	\$25,985
SLAR	2 Vehicles	One-time	-	\$150,000



Full-time Equivalent Position Summary

Position Title	FTE Count	Change from 2024
Chief of Police	1	-
Support Services Manager	1	-
Dispatcher	8	-
Police Officers	17	-
Administrative Assistant	1	-
Evidence Technician	1	-
Sergeant	4	-
Lieutenant	1	-
Total	34	0

Police



GENERAL FUND EXPENDITURES (100)				
Police Operations				
		2024 Adopted Budget	2024 Year-End Projections	2025 Projected Budget
Salaries and Benefits				
100-221-1100	Salaries/Wages Full-time	2,331,265	1,920,832	2,472,070
100-221-1200	Salaries/Wages Part-time	-	1,890	-
100-221-1300	Overtime	140,200	139,281	140,200
100-221-1700	Insurance	398,500	348,500	455,656
100-221-1710	Payroll Taxes	70,700	60,000	70,700
100-221-1720	Retirement	197,717	125,100	208,982
Total Salaries and Benefits		3,138,382	2,595,603	3,347,608
Operating Expenditures				
100-221-2040	Police Recruitment	10,000	10,000	10,000
100-221-2200	School Programs (7)	-	-	-
100-221-2210	Teen Court (8)	-	-	-
100-221-2220	Community Programs (9)	2,600	3,000	2,600
100-221-2230	Police Reserves Expenditures (10)	-	-	-
100-221-2240	Emergency Management	8,400	5,000	8,400
100-221-2250	K-9 Program	-	-	-
100-221-2260	Inter-Agency Tactical Team	-	-	-
100-221-3340	Medical Services (11)	2,600	2,800	2,600
100-221-3345	In Custody Medical Services	-	-	-
100-221-3500	Professional Services	2,600	6,000	2,600
100-221-3700	Information Technology Services (6)	37,500	23,680	30,000
100-221-4320	Equipment Repair and Maintenance (3)	55,000	55,000	55,000
100-221-5050	Custody Of Prisoners (1)	-	-	-
100-221-5300	Telephone/Communications (4)	28,500	37,600	28,500
100-221-5800	Training/Travel (14)	35,500	32,000	35,500
100-221-5850	Membership Dues (5)	12,500	41,908	50,000
100-221-6100	Supplies	9,000	9,000	9,000
100-221-6160	Police Supplies (2)	20,000	25,000	20,000
100-221-6210	Clothing/Uniforms	19,200	20,000	19,200
Total Operating Expenditures		233,400	270,988	263,400
Capital Outlay				
100-221-7400	Police Supplies (12)	-	-	-
100-221-7510	Technology Equipment (13)/Vehicles	200,000	301,000	150,000
Total Capital Outlay		200,000	301,000	150,000
Total Police Operations		3,571,782	3,167,591	3,761,008



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





2024 Current-Year Projection

The Planning Department expects to end the year slightly under budget. This is due to staffing shortages.

2025 Budget Adjustments

There are no adjustments to the Finance Department budget for 2025.

FTE Position Summary

Position Title	FTE Count	Change from 2024
Planning Director	1	-
City Planners	2	-
Code Enforcement	1	-
Permit Technicians	2	-
Total	6	0

Planning & Building



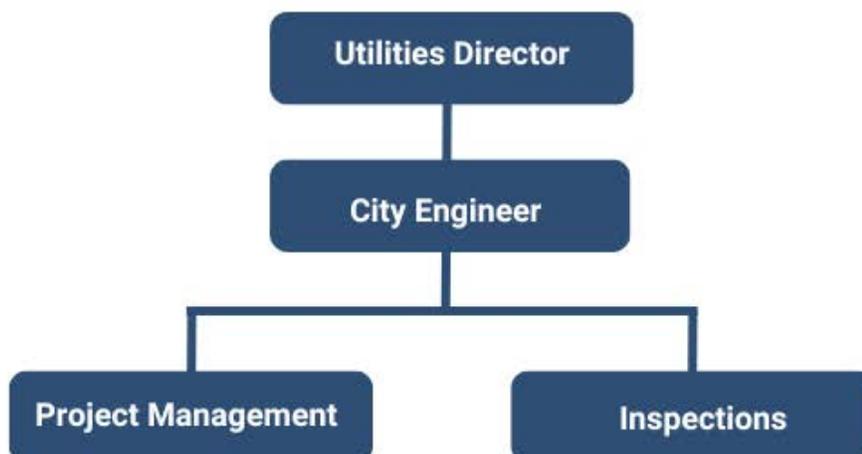
GENERAL FUND EXPENDITURES (100)				
Planning and Building				
		2024 Adopted Budget	2024 Year-End Projections	2025 Projected Budget
Salaries and Benefits				
100-114-1100	Salaries/Wages Full-time	413,745	385,122	423,795
100-114-1200	Salaries/Wages Part-time	23,793	14,505	23,793
100-114-1300	Overtime	300	800	300
100-114-1700	Insurance	65,600	65,600	78,872
100-114-1710	Payroll Taxes	32,065	24,000	32,844
100-114-1720	Retirement	20,687	15,500	21,190
Total Salaries and Benefits		556,191	505,527	580,794
Operating Expenditures				
100-114-2070	Keep Woodland Park Beautiful (1)	-	-	-
100-114-2071	Historic Preservation Committee (4)	14,800	2,800	14,800
100-114-3200	Professional Services (5)	30,000	70,000	30,000
100-114-6210	Clothing/uniform	300	300	300
100-114-5300	Telephone/Communications	2,200	2,100	2,200
100-114-5400	Advertising/Legal Notices (2)	1,800	1,300	1,800
100-114-5800	Training/Travel (3)	3,000	2,500	3,000
100-114-5850	Membership Dues	3,000	2,000	3,000
100-114-6100	Supplies	2,000	1,500	2,000
Total Operating Expenditures		57,100	82,500	57,100
Capital Outlay				
100-114-7500	Planning-Capital Outlay (6)	12,075	10,075	12,075
Total Capital Outlay		12,075	10,075	12,075
Total Planning		625,366	598,102	649,969



Department Overview

- Provides professional 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.
- Management of the 1.0% Sales tax to fund road improvements in the 410 Fund.
- Project management and implementation of Capital projects.

Organizational Chart





2024 Current-Year Projection

Admin and Engineering will finish the year as projected. However, the crews are now currently fully staffed with several CDL drivers. Positioning the Public Works' crews to start to 2025 in a great position. Public Works Street crew reports to the Utilities Director and the new GIS Asset Management position and Facilities and Grounds report to the Operations Manager.

2025 Budget Adjustments

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 were: 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. Pine Ridge will be moved to a 2025 project.

Full-time Equivalent Position Summary

Position Title	FTE Count	Change from 2024
City Engineer	1	-
City Inspector	1	-
Total		

Admin/Engineering



GENERAL FUND EXPENDITURES (100)				
Public Works Administration/Engineering				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
	Salaries and Benefits			
100-331-1100	Salaries/Wages Full-time (5)	288,599	374,283	202,072
100-331-1700	Insurance	40,700	41,000	49,653
100-331-1710	Payroll Taxes	22,944	23,270	16,065
100-331-1720	Retirement	14,430	17,150	10,104
	Total Salaries and Benefits	366,673	455,703	277,893
	Operating Expenditures			
100-331-3230	Engineering Services	60,000	60,000	35,000
100-331-4000	Purchased Property Services	3,000	3,000	3,000
100-331-4320	Equipment Repair and Maintenance	300	-	300
100-331-5000	Purchased Services (3)	3,000	1,430	3,000
100-331-5300	Telephone/Communications	2,200	2,200	2,200
100-331-5400	Advertising/Legal Notices (2)	1,000	-	1,000
100-331-5800	Training/Travel (4)	4,200	400	4,200
100-331-5850	Membership Dues (1)	1,800	250	1,800
100-331-6100	Supplies	700	700	700
100-331-6210	Clothing/Uniforms	1,200	1,200	1,200
	Total Operating Expenditures	77,400	69,180	52,400
	Total Public Works Admin/Engineering	444,073	524,883	330,293



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

Organizational Chart





2024 Current-Year Projection

Streets will finish the year as projected. However, the crews are now currently fully staffed with several CDL drivers. Positioning the Public Works crews to start to 2025 in a great position. Public Works Street crew reports to the Utilities Director and the new GIS Asset Management position and Facilities and Grounds report to the Operations Manager.

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. Reconstruction of Lake Ave and Dewell also help address street and drainage issues. Highway 67 construction also improved traffic issues and accessibility to Tamarac Parkway. The City streets crew went from zero full time staff members at the beginning of the year to a fully staffed crew of operators and also combined with the Field Services crew to provide better coverage for utility emergencies and snow plow operations. These incredible crews have made great headway on addressing drainage and pothole concerns throughout the City, and continue to address deferred utility maintenance.

Department Overview

No changes for the Streets Department for the 2025 Budget year.

Full-time Equivalent Position Summary

Position Title	FTE Count	Change from 2024
Streets Manager	1	-
Streets Operators	6	-
Total		

Streets



GENERAL FUND EXPENDITURES (100)				
Street Operations				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Salaries and Benefits				
100-334-1100	Salaries/Wages Full-time	386,843	377,423	408,194
100-334-1300	Overtime	6,500	58,395	6,500
100-334-1700	Insurance	50,800	52,000	71,639
100-334-1710	Payroll Taxes	31,271	30,000	32,968
100-334-1720	Retirement	19,667	13,000	20,735
	Total Salaries and Benefits	495,081	530,818	540,036
Operating Expenditures				
100-334-2270	Street Lighting (3)	75,000	55,000	75,000
100-334-2335	Safety (2)	5,000	5,000	5,000
100-334-4210	Trash/Disposal Services	3,000	5,500	3,000
100-334-4300	Other Repair and Maintenance	3,000	3,000	3,000
100-334-4310	Building Repair and Maintenance	500	500	500
100-334-4320	Equipment Repair and Maintenance	9,000	13,000	9,000
100-334-4360	Street Repair and Maintenance (5)	13,000	16,500	13,000
100-334-5300	Telephone/Communications	2,700	2,700	2,700
100-334-5600	Equipment Rental	1,000	1,000	1,000
100-334-5650	Traffic Control Services (4)	24,000	25,500	24,000
100-334-5700	Natural Gas	16,000	15,000	16,000
100-334-5710	Electric	18,600	18,600	18,600
100-334-5800	Training/Travel (6)	7,700	7,700	7,700
100-334-6170	Sign Supplies (1)	12,800	12,800	12,800
100-334-6180	Salt and Sand	43,000	43,000	43,000
100-334-6210	Clothing/Uniforms	3,500	3,500	3,500
100-334-6720	Small Tools/Equipment	3,000	3,000	3,000
	Total Operating Expenditures	240,800	231,300	240,800
Capital Outlay				
100-334-7500	Streets Capital Outlay	47,000	-	-
	Total Street Capital	47,000		-
	Total Street Operations	782,881	762,118	780,836

Debt Service, Transfers



GENERAL FUND EXPENDITURES (100)				
Debt Service, Transfers				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Debt Service				
100-470-8510	Principal - 2015 General Bonds (WAC)	455,000	455,000	470,000
100-470-8511	Interest - 2015 General Bonds (WAC)	251,688	251,688	233,488
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		707,688	707,688	704,488
Transfers Out				
100-491-9220	Culture and Recreation Fund	736,780	688,573	711,581
100-491-9210	Grants Fund	-	-	-
Total Transfers Out		736,780	688,573	711,581



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.

2024 Current-Year Projection

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

Full-time Equivalent Position Summary

Position Title	FTE Count	Change from 2024
Parks & Recreation Director	1	-
Woodland Aquatic Center	3.5	-
Ute Pass Cultural Center	2	-
Parks and Recreation	3.5	-
Total	10	0



2025 Budget Adjustments

Parks and Recreation is requesting to add a Mini-Maker Space for creative art creation, that will allow additional revenue due to program cost additions. The Woodland Park Aquatic Center needs several key equipment items replaced to maintain the safety of the pool. Additional Travel and Training is requested to allow for trained staff in all aspects of Parks and Recreation.

Type	Adjustment Title	Ongoing/One-time	FTE	Amount (\$)
SLAR	Mini-Maker Space	One-time	-	\$9,617
SLAR	Pool Lighting	One-time	-	\$4,600
SLAR	Pool Chemicals	One-time	-	\$5,000
SLAR	Ballasts Replacement	One-time	-	\$3,500
SLAR	Training/Travel	One-time	-	\$2,000

Culture & Recreation (Fund Balance)



City of Woodland Park			
2025 Annual Budget			
Culture and Recreation Fund - Fund Balance Summary (220)			
2024 Projected Ending Fund Balance			
Projected Fund Balance - 12/31/2023			\$ 173,563
2024 Projected Revenue			1,463,871
Projected Funds Available			1,637,435
2024 Projected Expenditures			(1,463,871)
Projected Fund Balance - 12/31/2024			\$ 173,563
2024 Ending Fund Balance Designations			
Nonspendable Supplies Inventory			85,003
Committed			88,560
Total Fund Balance -			\$ 173,563
2024 Annual Budget			
2025 Net Revenue Over/(Under) Expenditures			
Revenue			\$ 1,549,981
Expenditures			(1,549,981)
Net Revenue Over/(Under) Expenditures			\$ -
2025 Ending Fund Balance			
Projected Fund Balance - 12/31/2024			\$ 173,563
Net Revenue Over/(Under) Expenditures			-
Fund Balance - 12/31/2024			\$ 173,563
2025 Ending Fund Balance Designations			
Nonspendable Supplies Inventory			85,003
Committed			88,560
Total Fund Balance -			\$ 173,563

Culture & Recreation (Revenue)



CULTURE AND RECREATION FUND REVENUE (220)				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
REVENUE				
Charges for Services				
<i>Parks and Recreation</i>				
220-000-3470-1000	Recreation Programs	13,500	14,400	27,000
220-000-3471-1001	Hockey	1,800	1,800	2,000
220-000-3471-1002	Basketball	9,500	9,500	9,500
220-000-3471-1003	Soccer	22,300	22,846	23,000
220-000-3471-1004	Softball	12,050	8,492	8,500
220-000-3471-1005	Football (StartSmart)	1,300	2,900	3,000
220-000-3471-1006	Volleyball	4,500	4,329	4,300
220-000-3471-1007	Tennis	1,400	1,750	1,400
220-000-3471-1008	Baseball	20,500	17,038	19,000
220-000-3474-1000	Merchandise Sales	-	-	-
220-000-3475-1000	Park Rentals	12,000	12,000	12,000
220-000-3477-1000	Brochure Advertising	1,800	2,750	2,000
220-000-3478-1000	Special Events	5,000	4,000	4,000
220-000-3640-1000	Contributions/Donations	1,000	572	500
	Total Parks and Recreation Revenue	106,650	102,377	116,200
Cultural Center				
220-000-3475-2000	Cultural Center Rentals	6,000	-	6,000
220-000-3478-2000	Cultural Center Events	100,000	100,000	120,000
220-000-3478-2100	Cultural Center Bar	39,000	41,000	41,000
220-000-3478-2200	Cultural Center Additional Services	17,000	21,000	27,000
	Total Cultural Center Revenue	162,000	162,000	194,000
Aquatic Center				
220-000-3470-3001	Learn to Swim Program	40,000	40,000	45,000
220-000-3470-3002	Fitness Programs	38,000	47,360	52,000
220-000-3470-3003	Sports Programs	8,200	8,400	9,000
220-000-3470-3004	Silver Sneakers Program	-	-	-
220-000-3471-3001	Daily Use Fees	120,000	137,232	137,000
220-000-3471-3002	Punch and Pass Cards	95,000	126,828	127,000
220-000-3474-3000	Merchandise Sales	5,000	6,250	11,000
220-000-3475-3000	Facility Rental	50,000	56,817	70,000
220-000-3478-3000	Special Events	3,000	2,185	2,200
220-000-3479-3000	Other Charges	-	-	-
220-000-3640-3000	Contributions/Donations	1,000	308	-
220-000-3470-3005	Concessions	14,000	10,541	12,000
	Total Aquatic Center Revenue	374,200	435,921	453,200
Transfers In				
220-000-3910	From General Fund	736,780	688,573	711,581
220-000-3924	From Conservation Trust Fund	75,000	75,000	75,000
	Total Transfers In	811,780	763,573	786,581
	Total Revenue and Other Sources	\$ 1,454,630	\$ 1,463,871	\$ 1,549,981

Culture & Recreation (Revenue)



CULTURE AND RECREATION FUND REVENUE (220)			
		2024	2024
		Adopted	Year-End
		Budget	Projections
REVENUE			
		2024	2024
		Adopted	Year-End
		Budget	Projections
Transfers In			
220-000-3910	From General Fund	736,780	688,573
220-000-3924	From Conservation Trust Fund	75,000	75,000
Total Transfers In		811,780	763,573
Total Revenue and Other Sources		\$ 1,454,630	\$ 1,463,871

Culture & Recreation (Expenditures)



CULTURE AND RECREATION FUND (220)				
		2024 Adopted Budget	2024 Year-End Projections	2025 Projected Budget
EXPENDITURES				
Parks and Recreation				
Salaries and Benefits				
220-451-1100	Salaries/Wages Full-time	\$ 226,963	\$ 247,800	\$ 244,509
220-451-1200	Salaries/Wages Part-time	26,939	22,656	27,600
220-451-1700	Insurance	32,100	30,784	32,100
220-451-1710	Payroll Taxes	20,185	20,185	20,700
220-451-1720	Retirement	11,348	12,390	11,600
220-451-1740	Worker's Comp	8,000	10,424	8,200
	Total Salaries and Benefits	325,535	344,239	344,709
Operating Expenditures				
220-451-2110	Special Events	3,000	3,000	3,000
220-451-3335	Employee Services	1,250	1,250	1,250
220-451-3400-1000	Recreation Programs	8,500	12,000	21,617
220-451-3400-1001	Hockey	1,000	1,000	1,650
220-451-3400-1002	Basketball	5,500	5,500	5,900
220-451-3400-1003	Soccer	8,800	17,000	17,800
220-451-3400-1004	Softball	7,000	5,500	5,500
220-451-3400-1005	Football (StartSmart)	800	2,400	2,400
220-451-3400-1006	Volleyball	2,500	1,740	1,700
220-451-3400-1007	Tennis	1,000	1,000	1,000
220-451-3400-1008	Baseball	12,000	12,000	15,200
220-451-4340	Technology Repair and Maintenance	1,600	1,700	1,800
220-451-5300	Telephone/Communications	1,000	1,900	1,900
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)	3,500	3,500	3,500
220-451-5850	Membership Dues	650	450	500
220-451-5900	Bank/Finance Charges	8,500	8,500	8,500
220-451-6710	Small Tools/Equipment/Software			
	Total Operating Expenditures	70,400	82,240	97,017
	Total Parks and Recreation	395,935	426,479	441,726

Culture & Recreation (Expenditures)



CULTURE AND RECREATION FUND (220)				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
EXPENDITURES				
Cultural Center				
Salaries and Benefits				
220-455-1100	Salaries/Wages Full-time	\$ 55,800	\$ 52,335	108,812
220-455-1200	Salaries/Wages Part-time (1)	\$ 25,700	\$ 25,210	-
220-455-1300	Overtime		2,232	2,500
220-455-1700	Insurance	16,500	8,950	16,500
220-455-1710	Payroll Taxes	\$ 6,300	\$ 5,931	6,500
220-455-1720	Retirement	\$ 2,700	\$ 2,615	2,800
220-455-1740	Worker's Comp	4,200	5,480	4,300
Total Salaries and Benefits		111,200	102,753	141,412
Operating Expenditures				
220-455-3500	Events	11,000	11,000	11,000
220-455-5000	Additional Services	5,100	10,000	12,000
220-455-3700	Information Technology Services	5,700	5,700	3,000
220-455-4210	Trash/Disposal Services	1,400	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	1,500	1,400
220-455-5600	Equipment Rentals	700	700	700
220-455-5700	Natural Gas	5,600	5,600	5,600
220-455-5710	Electric	13,847	13,847	14,000
220-455-5850	Membership Dues	1,000	1,000	1,000
220-455-6210	Clothing/Uniforms	300	300	300
220-455-6710	Small Tools/Equipment	5,000	(3,673)	5,000
220-455-5800	Travel/Training (4)	250	250	250
220-455-7000	Bar Services (2)	16,000	18,000	18,000
220-455-7200	Marketing	2,100	4,000	6,700
220-455-7100	Permits and Licenses	1,624	1,624	1,650
Total Operating Expenditures		77,346	76,573	55,725
Total Cultural Center		188,546	179,326	197,137

Culture & Recreation (Expenditures)



CULTURE AND RECREATION FUND (220)				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
EXPENDITURES				
Woodland Aquatic Center				
Salaries and Benefits				
220-452-1100	Salaries/Wages Full-time	\$ 181,153	\$ 160,000	\$ 185,961
220-452-1200	Salaries/Wages Part-time	295,680	324,643	304,550
220-452-1300	Overtime	-	-	-
220-452-1700	Insurance	33,000	26,850	33,000
220-452-1710	Payroll Taxes	37,908	38,000	38,900
220-452-1720	Retirement	9,058	8,640	9,300
	Unemployment			
220-452-1740	Worker's Comp	15,000	19,512	15,400
	Total Salaries and Benefits	571,799	577,645	587,111
Operating Expenditures				
220-452-2010	Comm. Engage./Promotion/Marketing	500	432	500
220-452-2335	Safety	3,600	3,514	3,600
220-452-3400	Recreation Programs Services	10,000	10,181	11,500
220-452-3700	Information Technology Services	7,000	7,000	7,000
220-452-4000	Purchased Property Services	500	-	500
220-452-4210	Trash/Disposal Services	600	1,380	1,380
220-452-4310	Building Repair and Maintenance	22,500	10,130	22,500
220-452-4320	Equipment Repair and Maintenance	39,200	43,000	47,300
220-452-4340	Technology Repair and Maintenance	2,500	1,660	2,500
220-452-5000	Purchased Services	6,500	7,655	4,700
220-452-5200	Property/Casualty Insurance	15,800	7,900	19,276
220-452-5300	Telephone/Communications	5,000	2,620	5,000
220-452-5350	Postage/Shipping	-	-	-
220-452-5400	Advertising/Marketing	-	-	-
220-452-5500	Printing and Binding	500	-	500
220-452-5700	Natural Gas	64,000	66,737	68,000
220-452-5710	Electric	70,000	66,204	70,000
220-452-5800	Training/Travel (5)	1,500	2,069	3,500
n/a	Travel	-	-	-
220-452-5850	Membership Dues	750	270	750
220-452-6100	Supplies	-	-	-
220-452-6140	Custodial Supplies	7,000	6,174	7,000
220-452-6200	Operating Supplies	3,000	2,746	3,000
220-452-6210	Clothing/Uniforms	800	800	800
220-452-6220	Promotion Materials	-	-	-
220-452-6230	Program Materials	-	-	-
220-452-6300	Pool Chemicals	18,500	21,429	23,500
220-452-6500	Merchandise For Resale	2,100	2,455	4,700
220-452-6710	Small Tools/Equipment	7,000	7,000	7,000

Culture & Recreation (Expenditures)



CULTURE AND RECREATION FUND (220)				
		2024 Adopted Budget	2024 Year-End Projections	2025 Projected Budget
EXPENDITURES				
220-452-7000	Concessions	7,000	7,000	7,000
220-452-7100	Permits and Licenses	2,500	2,065	2,500
Total Operating Expenditures		298,350	280,421	324,006
Total Aquatic Center Expenditures		870,149	858,066	911,117
Total Culture and Recreation		\$ 1,454,630	\$ 1,463,871	\$ 1,549,981



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





2024 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 SCADA system, the lift station controls and waste pump failures. The UV system also 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.

2025 Budget Adjustments

The financials for the wastewater fund remain stable, creating a good situation moving forward to plan for future capital projects. In 2025 it is anticipated this situation will continue. A request for a utility analysis position is also needed to help with additional work load (.35 FTE). The Operators will continue making small improvement to the facilities to include replacement of an HVAC unit, out building repairs, boiler control upgrades, a composting feasibility study, vehicle replacement and purchasing of replacement UV parts.

Position Title	FTE Count	Change from 2024
Wastewater Treatment Operators	5	-
Field Services Staff	1.75	-
Administration	1.40	
Total	8.15	0

Wastewater



City of Woodland Park				
2025 Annual Budget				
Wastewater Utility Enterprise Fund - Fund Balance Summary (520)				

2024 Projected Ending Funds Available				
Projected Funds Available - 12/31/2023				\$ 7,892,547
2024 Projected Revenue				2,499,900
Projected Funds Available				10,392,447
2024 Projected Expenditures				(2,015,738)
Projected Fund Net Position - 12/31/2024				\$ 8,376,709
2025 Annual Budget				
2025 Net Revenue Over/(Under) Expenditures				
Revenue				
	Wastewater Operations		\$ 1,549,100	
	Wastewater Capital		\$ 956,700	
	Total Revenue			2,505,800
Expenditures				
	Salary and Benefits		(827,383)	
	Operations and Maintenance		(648,496)	
	Capital Outlay		(470,000)	
	Debt Service		(451,216)	
	Transfers Out		(231,471)	
	Total Expenditures			(2,628,566)
	Net Revenue Over/(Under) Expenditures			\$ (122,766)
2025 Ending Net Position				
	Projected Fund Net Position - 12/31/2024			\$ 8,376,709
	Net Revenue Over/(Under) Expenditures			(122,766)
	Fund Net Position - 12/31/2025			\$ 8,253,943

Wastewater (Revenue)



WASTEWATER UTILITY ENTERPRISE FUND (520)				
REVENUE				
		2024 Adopted Budget	2024 Year-End Projections	2025 Projected Budget
<u>Wastewater Operations</u>				
Charges for Services				
520-347-3471	Sewer Charges	1,194,100	1,294,000	1,200,000
520-347-3472	Physical Connect Fee	800	800	800
520-347-3473	Delinquent Penalty	4,600	5,500	4,600
520-347-3478	Divide Operations Contract	117,900	117,900	117,900
520-347-3479	Other Wastewater Revenue	800	500	800
Total Charges For Services		1,318,200	1,418,700	1,324,100
Investment Income				
520-347-3610	Interest	225,000	225,000	225,000
Total Investment Income		225,000	225,000	225,000
Total W/W Operations Revenue		1,543,200	1,643,700	1,549,100
<u>Wastewater Capital</u>				
Charges For Services				
520-348-3473	Delinquent Penalty	5,600	5,600	5,600
520-348-3475	Plant Investment Fee	245,900	245,900	245,900
520-348-3476	Capital Replacement Fee	705,200	740,000	705,200
Total Charges For Services		956,700	991,500	956,700
Total Wastewater Capital Revenue		956,700	991,500	956,700
Total W/W Utility Fund Revenue		\$ 2,499,900	\$ 2,635,200	\$ 2,505,800

Wastewater (Expenditures)



WASTEWATER UTILITY ENTERPRISE FUND (520)				
EXPENDITURES				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
<u>Wastewater Administration</u>				
Salaries and Benefits				
520-346-1100	Salaries/Wages Full-time	\$ 81,335	\$ 90,580	\$ 121,603
520-346-1700	Insurance	10,900	8,295	15,620
520-346-1710	Payroll Taxes	5,600	4,885	5,600
520-346-1720	Retirement	3,500	3,300	3,500
520-346-1740	Workers' Comp	500	600	500
	Total Salaries and Benefits	101,835	107,660	146,823
Operating Expenses				
520-346-3200	Professional Services	-	-	40,000
520-346-3210	Legal Services	29,700	10,000	29,700
520-346-5000	Purchased Services (1)	2,100	2,100	2,100
520-346-5200	Property/Casualty Insurance	74,587	74,587	90,996
520-346-5300	Telephone/Communications	500	1,000	500
520-346-5800	Training/Travel (2)	1,500	500	1,500
520-346-6125	Meetings/Mileage/Meals	500	500	500
520-346-6100	Supplies	400	400	400
	Total Operating Expenses	109,287	89,087	125,696
	Total W/W Administration	211,122	196,747	272,519

Wastewater (Expenditures)



WASTEWATER UTILITY ENTERPRISE FUND (520)				
EXPENDITURES				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
<u>Wastewater Treatment Operations</u>				
Salaries and Benefits				
520-347-1100	Salaries/Wages Full-time	337,001	370,110	358,786
520-347-1300	Overtime	16,000	5,550	16,000
520-347-1700	Insurance	46,400	49,000	58,193
520-347-1710	Payroll Taxes	24,300	23,000	24,300
520-347-1720	Retirement	15,300	15,605	15,300
520-347-1740	Workers' Comp	9,500	12,300	9,500
	Total Salaries and Benefits	448,501	475,565	482,079
Operating Expenses				
520-347-2335	Safety	2,100	1,800	2,100
520-347-3350	Laboratory Services (5)	8,200	10,000	10,000
520-347-3700	Information Technology Services	10,300	10,300	10,500
520-347-4210	Trash/Disposal Services	4,800	4,800	9,000
520-347-4320	Equipment Repair and Maintenance (2)	40,000	40,000	50,000
520-347-4400	Vehicle Maintenance	4,100	3,000	4,100
520-347-5000	Purchased Services (4)	25,600	2,500	25,600
520-347-5006	Divide Wastewater Plant	4,000	9,000	4,000
520-347-5300	Telephone/Communications	6,200	6,200	6,200
520-347-5700	Natural Gas	40,000	6,800	40,000
520-347-5710	Electric	166,400	133,000	166,400
520-347-5800	Training/Travel (6)	3,600	3,600	3,600
520-347-6125	Meetings/Mileage/Meals	500	500	500
520-347-5850	Permits/Licenses/Memberships (3)	7,200	7,200	7,200
520-347-6110	Materials And Supplies (1)	25,000	25,000	25,000
520-347-6111	Laboratory Supplies	9,000	9,000	9,000
520-347-6113	Compost Supplies	70,000	62,000	88,000
520-347-6210	Clothing/Uniforms	3,500	3,500	3,500
520-347-6310	Chemicals	3,500	250	3,500
	Total Operating Expenses	434,000	338,450	468,200
	Total W/W Treatment Operations	882,501	814,015	950,279

Wastewater (Expenditures)



WASTEWATER UTILITY ENTERPRISE FUND (520)				
EXPENDITURES				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
<u>Wastewater Capital</u>				
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
520-470-8540	Principal - 2016 CWRPDA Loan	271,076	271,076	276,468
520-470-8541	Interest - 2016 CWRPDA Loan	28,000	28,000	24,000
520-470-8542	Loan Servicing - 2016 CWRPDA Loan	50,746	50,746	50,746
	Total Debt Service	449,822	449,822	451,216
Capital Outlay				
520-348-7301	WWTP Expansion/Design Engineering	60,000	15,000	25,000
520-348-7200	WW Collection Improvements (1)	50,000	10,000	50,000
520-348-7300	Improvements-Plant (2)	137,000	50,000	10,000
520-348-7500	Machinery and Equipment (3 & 4)	246,200	230,000	385,000
	Total Capital Outlay	493,200	230,000	470,000
	Total Wastewater Capital	943,022	679,822	921,216

Wastewater (Expenditures)



WASTEWATER UTILITY ENTERPRISE FUND (520)				
EXPENDITURES				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
<u>Wastewater Field Services</u>				
Salaries and Benefits				
520-349-1100	Salaries/Wages Full-time	112,500	24,053	121,047
520-349-1300	Overtime	2,400	3,900	2,400
520-349-1700	Insurance	17,200	3,800	19,316
520-349-1710	Payroll Taxes	9,135	1,850	9,814
520-349-1720	Retirement	9,100	986	9,300
520-349-1740	Workers' Comp	3,000	3,875	3,100
	Total Salaries and Benefits	153,335	38,464	164,978
Operating Expenses				
520-349-2335	Safety	1,500	1,500	1,500
520-349-4320	Equipment Repair and Maintenance (2)	1,500	1,200	1,500
520-349-4370	Sewer Taps and Repairs	700	4,000	1,000
520-349-4400	Vehicle Maintenance	7,500	6,500	7,600
520-349-5000	Purchased Services (3)	6,600	8,500	6,700
520-349-5300	Telephone/Communication	2,100	2,100	2,100
520-349-5800	Training/Travel (4)	7,000	3,500	5,000
520-349-6125	Meetings/Mileage/Meals	500	400	500
520-349-6110	Materials And Supplies (1)	6,500	3,500	6,600
520-349-6210	Clothing/Uniforms	1,350	1,350	1,400
	Total Operating Expenses	35,250	32,550	33,900
	Total Wastewater Field Services	188,585	71,014	198,878

Wastewater (Expenditures)



WASTEWATER UTILITY ENTERPRISE FUND (520)				
EXPENDITURES				
		2024 Adopted Budget	2024 Year-End Projections	2025 Projected Budget
<u>Wastewater Customer Services</u>				
Salaries and Benefits				
520-351-1100	Salaries/Wages Full-time	21,206	21,765	23,055
520-351-1700	Insurance	5,700	5,700	7,716
520-351-1710	Payroll Taxes	1,686	1,380	1,833
520-351-1720	Retirement	900	950	900
Total Salaries and Benefits		29,492	29,795	33,503
Operating Expenses				
520-351-4340	Technology Repair and Maintenance	2,400	2,400	2,400
520-351-5350	Postage/Shipping (1)	5,500	5,500	5,600
520-351-5800	Training/Travel (2)	300	300	300
520-351-5900	Bank Charges/Online Payment Fees	12,000	13,000	12,200
520-351-6100	Supplies	200	200	200
Total Operating Expenses		20,400	21,400	20,700
Total W/W Customer Services		49,892	51,195	54,203
Transfers Out				
520-491-9100	Transfer to General Fund	224,729	224,729	231,471
Total Transfers Out		224,729	224,729	231,471
Total Wastewater Utilities Enterprise Fund Expenditures		\$ 2,499,850	\$ 2,037,522	2,628,565.77



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





2024 Current-Year Projection

Water restrictions were continued this year to continue to rebuild the City's augmentation water supply. We are anticipating a slight drop in revenue due to water restrictions. Staffing levels have increased slightly and we are slowing getting staff trained to handle all situation. Service levels have slowly gone back up. Capital projects have consisted of SCADA improvements, North Well Field upgrades and DOVE completion. Some of the wells in the City's well field also needed upgrades as the equipment started to fail.

2025 Budget Adjustments

The 2025 budget consist of distribution system improvements to include meter replacements (\$100K), Gold Hill Tank construction (\$2.5M), Filter Rehabilitation (\$500K), and Radium Removal design (\$100K). The water reservoir design/ engineering of \$1.7M is also included in the budget. The department continues to look for efficiencies and save money where possible. A Water Utilities Analyst has been requested to assist with future water planning an ensure the City is properly prepared.

FTE Position Summary

Position Title	FTE Count	Change from 2024
Wastewater Treatment Operators	3	-
Field Services Staff	3.25	-
Administration	2.6	-
Total	8.85	0



City of Woodland Park			
2025 Annual Budget			
Water Utility Enterprise Fund - Fund Balance Summary (510)			
2024 Projected Ending Fund Net Position			
Projected Fund Net Position - 12/31/2023			\$ 10,245,826
2024 Projected Revenue			3,526,000
Projected Funds Available			13,771,826
2024 Projected Expenditures			(3,094,116)
Projected Fund Net Position - 12/31/2024			\$ 10,677,710
2024 Annual Budget			
2025 Net Revenue Over/(Under) Expenditures			
Revenue			
Water Operations		\$ 2,261,300	
Water Capital		662,601	
Water Rights		15,000	
Total Revenue			2,938,901
Expenditures			
Salary and Benefits		(981,753)	
Operations and Maintenance		(1,039,455)	
Capital Outlay		(2,021,208)	
Debt Service		-	
Transfers Out		(277,454)	
Total Expenditures			(4,319,870)
Net Revenue Over/(Under) Expenditures			\$ (1,380,969)
2025 Ending Net Position			
Projected Fund Net Position - 12/31/2024			\$ 10,677,710
Net Revenue Over/(Under) Expenditures			(1,380,969)
Fund Net Position - 12/31/2025			\$ 9,296,740

Water (Revenues)



WATER UTILITY ENTERPRISE FUND (510)				
REVENUE				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
<u>Water Operations</u>				
Charges for Services				
510-342-3461	Metered Sales/Customers	1,965,800	1,990,000	2,003,200
510-342-3462	Physical Connect Fee	10,800	25,000	11,000
510-342-3463	Delinquent Penalty	5,200	5,750	5,300
510-342-3464	Sale Of Augmentation Water	35,900	50,000	36,600
510-342-3469	Other Water Revenue	5,100	6,500	5,200
	Total Charges for Services	2,022,800	2,077,250	2,061,300
Investment Income				
510-342-3610	Interest On Deposits	225,000	225,000	200,000
	Total Investment Income	225,000	225,000	200,000
	Total Water Operations Revenue	2,247,800	2,302,250	2,261,300
<u>Water Capital</u>				
Charges for Services				
510-343-3463	Delinquent Penalty	4,100	5,750	4,200
510-343-3465	Plant Investment (Tap) Fee	461,300	1,000,000	470,100
510-343-3466	Capital Replacement Fee	184,800	198,000	188,300
510-343-3467	Water Development Fees	-	-	-
	Total Charges for Services	650,200	1,203,750	662,601
	Total Water Capital Revenue	650,200	1,203,750	662,601

Water (Revenues)



WATER UTILITY ENTERPRISE FUND (510)				
REVENUE				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
	<u>Water Rights</u>			
	Charges for Services			
510-344-3468	Water Rights Fees	14,700	20,000	15,000
	Total Charges for Services	14,700	20,000	15,000
	Total Water Rights Revenue	14,700	20,000	15,000
	Total Water Utility Fund Revenue	\$ 2,912,700	\$ 3,526,000	\$ 2,938,901

Water (Expenditures)



WATER UTILITY ENTERPRISE FUND (510)				
EXPENDITURES				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
<u>Water Administration</u>				
Salaries and Benefits				
510-341-1100	Salaries/Wages Full-time	151,050	169,507.00	226,360
510-341-1700	Insurance	19,900	18,600	25,020
510-341-1710	Payroll Taxes	10,300	11,956	10,500
510-341-1720	Retirement	6,500	8,240	6,600
510-341-1740	Workers' Comp	800	985	800
	Total Salaries and Benefits	188,550	209,288	269,279
Operating Expenses				
510-341-3210	Legal Services	61,500	15,000	62,700
510-341-3230	Engineering Services	-	-	70,000
510-341-5000	Purchased Services (2)	4,000	500	4,000
510-341-5200	Property/Casualty Insurance	71,405	75,030	71,405
510-341-5300	Telephone/Communications	500	1,000	500
510-341-5800	Training/Travel (3)	1,500	1,200	1,500
510-341-6125	Meetings/Mileage/Meals	500	500	500
510-341-6100	Supplies (1)	300	300	300
	Total Operating Expenses	139,705	93,530	210,905
	Total Water Administration	328,256	302,818	480,185

Water (Expenditures)



WATER UTILITY ENTERPRISE FUND (510)				
EXPENDITURES				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
<u>Water Treatment Operations</u>				
Salaries and Benefits				
510-342-1100	Salaries/Wages Full-time	216,200	240,965	258,312
510-342-1200	Salaries/Wages Part-time	-	-	-
510-342-1300	Overtime	6,600	100	6,600
510-342-1700	Insurance	46,500	36,950	48,316
510-342-1710	Payroll Taxes	19,700	18,010	19,700
510-342-1720	Retirement	12,100	12,350	12,100
510-342-1740	Workers' Comp	9,200	6,800	9,200
Total Salaries and Benefits		310,300	315,175	354,228
Operating Expenses				
510-342-2335	Safety	7,500	6,000	7,500
510-342-3350	Laboratory Services	20,000	20,000	20,000
510-342-3700	Information Technology Services	6,200	6,200	6,200
510-342-4210	Trash/Disposal Services	800	800	800
510-342-4320	Equipment Repair and Maintenance (3)	40,000	25,000	40,000
510-342-4400	Vehicle Maintenance	2,200	2,200	2,200
510-342-5005	Westwood Lakes Operating Costs	25,600	35,000	25,600
510-342-5300	Telephone/Communications	4,700	4,500	4,700
510-342-5500	Publications/Reports	1,200	1,200	1,200
510-342-5700	Natural Gas	16,250	16,250	16,250
510-342-5710	Electric	165,000	165,000	165,000
510-342-5750	Water Rights Assessments	30,000	28,896	30,000
510-342-5755	Conveyance Fees (2)	258,800	186,000	262,500
510-342-5800	Training/Travel (5)	3,100	3,000	3,100
510-342-6125	Meetings/Mileage/Meals	500	400	500
510-342-5850	Permits/Licenses/Memberships (4)	3,200	3,200	3,200
510-342-6110	Materials and Supplies (1)	18,000	15,500	18,000
510-342-6210	Clothing/Uniforms	2,500	2,500	2,500
510-342-6310	Chemicals	56,700	60,000	60,000
Total Operating Expenses		662,250	581,646	669,250
Total Water Treatment Operations		972,550	896,821	1,023,478

Water (Expenditures)



WATER UTILITY ENTERPRISE FUND (510)			
EXPENDITURES			
		2024 Adopted Budget	2024 Year-End Projections
<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)	2,850,000	318,508
510-343-7500	Machinery and Equipment (2 & 3)	508,500	430,000
510-343-7210	Water System Engineering (4)	1,000,000	500,000
Total Capital Outlay		4,358,500	1,248,508
Total Water Capital		4,358,500	1,248,508
Notes:			
	1. Water Distribution Improvements - \$250,000 meter replacement, \$3,000,000 Radium Removal		
	2. Equipment Field Services -\$0		
	3. Equipment-Plant - \$15,000 TURBIDIMETERS, Vac con upgrades		
	4. Water System Engineering - \$1,000,000 new reservoir engineering		
<u>Water Rights</u>			
Operating Expenses			
510-344-3210	Legal Services	9,000	2,500
510-344-3230	Engineering Services	9,000	1,000
510-344-7200	Water Shares	120,000	75,000
Total Operating Expenses		138,000	78,500
Total Water Rights		138,000	78,500

Water (Expenditures)



WATER UTILITY ENTERPRISE FUND (510)			
EXPENDITURES			
		2024 Adopted Budget	2024 Year-End Projections
<u>Water Field Services</u>			
Salaries and Benefits			
510-345-1100	Salaries/Wages Full-time	224,964	44,756
510-345-1300	Overtime	4,800	6,610
510-345-1700	Insurance	31,100	11,825
510-345-1710	Payroll Taxes	13,300	7,800
510-345-1720	Retirement	8,100	3,150
510-345-1740	Workers' Comp	7,200	7,400
Total Salaries and Benefits		289,464	81,541
Operating Expenses			
510-345-2335	Safety	2,000	2,000
510-345-4320	Equipment Repair and Maintenance (2)	6,000	5,500
510-345-4370	Water Distribution/Repairs and Taps	12,000	10,000
510-345-4400	Vehicle Maintenance	10,000	8,000
510-345-5000	Purchased Services (3)	8,100	
510-345-5300	Telephone/Communications	3,200	3,200
510-345-5800	Training/Travel (4)	1,000	1,200
510-345-6125	Meetings/Mileage/Meals	500	500
510-345-6110	Materials and Supplies (1)	20,000	30,000
510-345-6111	Hydrants Parts/Supplies	5,000	2,500
510-345-6112	Meters	10,000	25,000
510-345-6210	Clothing/Uniforms	2,500	2,500
Total Operating Expenses		80,300	90,400
Total Water Field Services		369,764	171,941

Water (Expenditures)



WATER UTILITY ENTERPRISE FUND (510)				
EXPENDITURES				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
<u>Water Customer Services</u>				
Salaries and Benefits				
510-350-1100	Salaries/Wages Full-time	39,382	39,907	42,816
510-350-1700	Insurance	10,800	7,900	11,300
510-350-1710	Payroll Taxes	2,700	3,100	2,800
510-350-1720	Retirement	1,800	2,050	2,141
	Total Salaries and Benefits	44,500	52,957	46,600
Operating Expenses				
510-350-4340	Technology Repair and Maintenance (2)	4,800	7,000	4,900
510-350-5300	Cellular Subscription	27,000	32,500	32,500
510-350-5350	Postage/Shipping	10,000	10,000	10,200
510-350-5800	Training/Travel (3)	500	500	500
510-350-5900	Bank Charges/Online Payment Fees	19,500	19,500	19,900
510-350-5950	Collection/Lien Fees	800	250	800
510-350-6100	Supplies (1)	300	300	300
	Total Operating Expenses	62,900	70,050	69,100
	Total Water Customer Services	107,400	123,007	115,700
Transfers Out				
510-491-9100	Transfer to General Fund	272,522	272,522	277,454
	Total Transfers Out	272,522	272,522	277,454
	Total Water Utilities Enterprise Fund Expenditures	\$ 6,546,991	\$ 3,094,116	\$ 7,551,662

Grants Fund



Fund Overview

The City receives revenue from various State and Federal grants. Revenue received from these sources 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 contracted.

City of Woodland Park			
2025 Annual Budget			
Grants Fund - Fund Balance Summary (210)			
2024 Projected Ending Fund Balance			
Projected Fund Balance - 12/31/2023			\$ 411,148
2024 Projected Revenue			-
Projected Funds Available			411,148
2024 Projected Expenditures			-
Projected Fund Balance - 12/31/2024			\$ 411,148
2025 Annual Budget			
2025 Net Revenue Over/(Under) Expenditures			
Revenue			\$ 82,500
Expenditures			(493,648)
Net Revenue Over/(Under) Expenditures			\$ (411,148)
2025 Ending Fund Balance			
Projected Fund Balance - 12/31/2024			\$ 411,148
Net Revenue Over/(Under) Expenditures			(411,148)
Fund Balance - 12/31/2025			\$ (0)

Grants Fund



GRANTS FUND (210)				
Detail by Project/Grant				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
ARP				
	<u>American Rescue Plan</u>			
	Beginning Grant Balance	\$ 411,148	\$ 411,148	\$ 411,148
	REVENUE			
210-110-3361	Federal Grant - ARPA	-		
	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	-		
210-110-6100	Publications/Subscriptions/Operating	-		
210-110-6160	Police Supplies	-		
210-110-6710	Small Tools/Equipment/Software	-		
		-		
	Total Operating Expenditures	-	-	-
	Capital Outlay			
210-110-7200	Water Infrastructure	-		
210-110-7400	Capital Project Plan	-		
210-110-7500	Equipment and Machinery	411,147	-	411,148
	Total Capital Outlay	411,147	-	411,148
	Total ARP Grant Expenditures	411,147	-	411,148

Grants Fund



GRANTS FUND (210)				
Detail by Project/Grant				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
SS4A				
	<u>Safe Streets For All</u>			
	Beginning Grant Balance	\$ -	\$ -	\$ -
	REVENUE			
210-111-3361	Federal Grant - SS4A	-	-	82,500
	Total SS4A Grant Revenue	-	-	82,500
	EXPENDITURES			
	Salaries and Benefits			
210-111-1100	Salaries/Wages Part-time	-	-	9,167
210-111-1710	Payroll Taxes	-	-	
	Total Salaries and Benefits	-	-	9,167
	Operating Expenditures			
210-111-4240	Parks Maintenance	-	-	
210-111-5300	Telephone/Communications	-	-	
210-111-3530	Professional Services	-	-	73,333
	Total Operating Expenditures	-	-	73,333
	Total SS4A Grant Expenditures	-	-	82,500



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 tr

2025 Annual Budget			
Downtown Development Authority Fund - Fund Balance Summary (215)			
<hr style="border-top: 1px dashed black;"/>			
2025 Projected Ending Fund Balance			
Projected Fund Balance - 12/31/2023		\$	1,950,852
2024 Projected Revenue			1,019,769
Projected Funds Available			2,970,622
2024 Projected Expenditures			556,692
Sale of Land Held for Resale			1,060,194
Projected Fund Balance - 12/31/2024		\$	1,353,735
2025 Annual Budget			
2025 Net Revenue Over/(Under) Expenditures			
Revenue		\$	928,419
Expenditures			(566,901)
Net Revenue Over/(Under) Expenditures		\$	361,518
2025 Ending Fund Balance			
Projected Fund Balance - 12/31/2024		\$	1,353,735
Net Revenue Over/(Under) Expenditures			361,518
Fund Balance - 12/31/2024		\$	1,715,253

Downtown Development Authority



DOWNTOWN DEVELOPMENT AUTHORITY FUND (215)				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
	Beginning Fund Balance	890,658	1,342,829	1,805,906
	REVENUE			
215-000-3115	TIF Property Tax Revenue	1,031,769	1,031,769	940,419
215-000-3116	County Tax Abatements	(13,000)	(13,000)	(13,000)
215-000-3610	Interest	1,000	1,000	1,000
	Miscellaneous Revenue	-	-	-
	Total Revenue	1,019,769	1,019,769	928,419
	Total Funds Available	1,910,428	2,362,598	2,734,324
	EXPENDITURES			
	Operating Expenditures			
215-710-2071	Historical Preservation Committee (1)	-	-	-
215-710-2121	Beautification	3,500	3,500	3,500
215-710-2400	TIF Reimbursement Agreements	130,592	134,510	142,580
215-710-3200	Professional Services	5,000	10,000	10,000
215-710-3210	Legal Services	30,000	10,000	10,000
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	31,000	31,000	28,200
215-710-6100	Supplies	250	251	252
	Total Operating Expenditures	202,692	191,611	196,882

Downtown Development Authority



DOWNTOWN DEVELOPMENT AUTHORITY FUND (215)				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
	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
215-470-8531	Interest 2012 Vectra Bridge Loan	60,502	50,677	40,614
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
215-470-8550	Principal City Loan	-	-	-
	Total Debt Service	364,907	365,082	370,019
	Total Expenditures	567,599	556,692	566,901
	Ending Fund Balance	\$ 1,342,829	\$ 1,805,906	\$ 2,167,423

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			
2025 Annual Budget			
Lodging Tax Fund - Fund Balance Summary (230)			

2024 Projected Ending Fund Balance			
Fund Balance - 12/31/2023		\$	513,469
2024 Projected Revenue			366,180
Projected Funds Available			879,649
2024 Projected Expenditures			321,390
Projected Fund Balance - 12/31/2024		\$	558,259
2025 Annual Budget			
2025 Net Revenue Over/(Under) Expenditures			
Revenue		\$	309,938
Expenditures			321,770
Net Revenue Over/(Under) Expenditures		\$	631,708
2025 Ending Fund Balance			
Projected Fund Balance - 12/31/2024		\$	558,259
Net Revenue Over/(Under) Expenditures			631,708
Fund Balance - 12/31/2025		\$	1,189,967

Lodging Tax Fund



LODGING TAX FUND (230)				
		2024 Adopted Budget	2024 Year-End Projections	2025 Projected Budget
	Beginning Fund Balance	513,468	513,468	502,016
	REVENUE			
230-000-3160	Lodging Tax	309,938	366,180	309,938
	Total Revenue	309,938	366,180	309,938
	Total Funds Available	823,406	879,648	811,955
	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	190,000	190,000	150,000
	Visitor Center Contract	-	-	40,000
	Streetscape/Beautification	12,000	12,000	12,000
	Advertising Marketing	15,000	15,000	15,000
	Keep Woodland Park Beautiful	2,590	2,590	2,970
	Historic Preservation	2,800	2,800	2,800
	Woodland Park Main Street Contribution	15,000	15,000	30,000
	Special Events	35,000	35,000	35,000
	Street Light replacement program	25,000	25,000	20,000
	Trees Maintenance	24,000	24,000	14,000
	Memorial Park Debt Service	-	-	-
	Total Transfers Out	321,390	321,390	321,770
	Total Expenditures	321,390	321,390	321,770
	Ending Fund Balance	\$ 502,016	\$ 558,258	\$ 490,185

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			
2025 Annual Budget			
Conservation Trust Fund - Fund Balance Summary (240)			
2024 Projected Ending Fund Balance			
Fund Balance - 12/31/2023			\$ 12,340
2023 Projected Revenue			75,300
Projected Funds Available			87,640
2024 Projected Expenditures			(75,000)
Projected Fund Balance - 12/31/2023			\$ 12,640
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			\$ 12,640
Net Revenue Over/(Under) Expenditures			300
Fund Balance - 12/31/2024			\$ 12,940

Conservation Trust Fund



CONSERVATION TRUST FUND (240)				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
	Beginning Fund Balance	\$ 12,340	\$ 12,640	\$ 12,640
	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	87,640	87,940	87,940
	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	\$ 12,640	\$ 12,940	\$ 12,940

Streets Capital Improvement



City of Woodland Park			
2025 Annual Budget			
Streets Capital Improvement Projects Fund - Fund Balance Summary (410)			
2024 Projected Ending Fund Balance			
Fund Balance - 12/31/2023			\$ 6,587,595
2024 Projected Revenue			3,119,847
Projected Funds Available			9,707,442
2024 Projected Expenditures			(8,731,501)
Projected Fund Balance - 12/31/2024			\$ 975,941
2024 Ending Fund Balance Designations			
Restricted for Emergencies (TABOR)			93,595
Unrestricted - Unassigned			882,345
Total Fund Balance - 12/31/2024			\$ 975,941
2025 Annual Budget			
2025 Net Revenue Over/(Under) Expenditures			
Revenue			\$ 3,155,100
Expenditures			
Capital Projects		\$ (2,270,000)	
Vehicle and Equipment Replacement		-	
General Fund Transfer		(555,486)	
Total Expenditures			(2,825,486)
Net Revenue Over/(Under) Expenditures			\$ 329,614
2025 Ending Fund Balance			
Projected Fund Balance - 12/31/2024			\$ 975,941
Net Revenue Over/(Under) Expenditures			329,614
Fund Balance - 12/31/2025			\$ 1,305,554
2025 Ending Fund Balance Designations			
Restricted for Emergencies (TABOR)			\$ -
Unrestricted			1,305,554
Fund Balance - 12/31/2025			\$ 1,305,554

Streets Capital Improvement



STREETS CAPITAL IMPROVEMENTS FUND (410)				
		2024 Adopted Budget	2024 Year-End Projections	2025 Projected Budget
	Beginning Fund Balance	\$ 6,587,595	\$ 6,587,595	\$ 975,941
	REVENUE			
	Taxes			
410-000-3133	Sales Tax 1% (7)	2,985,800	2,867,347	2,987,600
410-000-3139	Delinquent Sales Tax Penalty and Interest	2,500	2,500	2,500
	Total Taxes	2,988,300	2,869,847	2,990,100
410-000-3654	Transportation Capital Fees	40,000	25,000	40,000
	Total Charges for Services	3,028,300	2,894,847	3,030,100
	Investment Income			
410-000-3610	Interest On Deposits	225,000	225,000	125,000
	Total Investment Income	225,000	225,000	125,000
	Total Revenue	3,253,300	3,119,847	3,155,100
	Total Funds Available	9,840,895	9,707,442	4,131,041
	EXPENDITURES			
	Capital Outlay			
410-335-7201	Street Paving Improvements (1)	5,707,283	5,729,447	1,650,000
410-335-7202	Street Repairs (3)	300,000	1,251,630	450,000
410-335-7203	Street Concrete Repairs (4)	300,000	201,593	50,000
410-335-7204	Street Restriping (5)	10,000	-	100,000
410-335-7205	Trail Repairs/Maintenance	-	-	20,000
410-335-7206	Parking Lot Repair/Maintenance	46,600	30,234	-
410-335-7207	Sidewalk Improvements (6)	713,280	755,756	-
410-335-7500	Machinery and Equipment (2)	30,000	7,849	-
410-335-7510	Vehicles (7)	200,000	209,174	-
	Total Capital Outlay	7,307,163	8,185,683	2,270,000
	Transfers Out			
410-491-9100	To General Fund			
	Streets Personnel	510,081	545,818	555,486
	Total Transfers Out	510,081	545,818	555,486
	Total Expenditures	7,817,244	8,731,501	2,825,486
	Ending Fund Balance	\$ 2,023,650	\$ 975,941	\$ 1,305,554

Stormwater Management Fund



City of Woodland Park				
2025 Annual Budget				
Stormwater Management Fund - Fund Balance Summary (420)				

2024 Projected Ending Fund Balance				
Fund Balance - 12/31/2023			\$	508,382
2024 Projected Revenue				284,375
Projected Funds Available				792,758
2024 Projected Expenditures				(168,075)
Projected Fund Balance - 12/31/2024			\$	624,683
2024 Ending Fund Balance Designations				
Restricted for Emergencies (TABOR)				8,531
Unrestricted - Unassigned				616,152
Total Fund Balance - 12/31/2024			\$	624,683
2025 Annual Budget				
2025 Net Revenue Over/(Under) Expenditures				
Revenue			\$	185,000
Expenditures				(168,075)
Net Revenue Over/(Under) Expenditures			\$	16,926
2025 Ending Fund Balance				
Projected Fund Balance - 12/31/2024			\$	624,683
Net Revenue Over/(Under) Expenditures				16,926
Fund Balance - 12/31/2025			\$	641,608
2025 Ending Fund Balance Designations				
Restricted for Emergencies (TABOR)			\$	-
Unrestricted				641,608
Fund Balance - 12/31/2025			\$	641,608

Stormwater Management Fund



STORMWATER MANAGEMENT FUND (420)				
		2024	2024	2025
		Adopted	Year-End	Projected
		Budget	Projections	Budget
	Beginning Fund Balance	\$ 508,382	\$ 508,382	\$ 525,308
	REVENUE AND TRANSFERS IN			
420-000-3481	Monthly User Charges-Drainage	135,000	135,000	135,000
420-000-3486	Capital Impact Fees-Drainage	40,000	40,000	40,000
420-000-3610	Interest On Deposits	10,000	10,000	10,000
	Total Revenue	185,000	185,000	185,000
	Total Funds Available	693,382	693,382	710,308
	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	165,675	165,675	165,675
	Total Transfers Out	165,675	165,675	165,675
	Total Expenditures	168,075	168,075	168,075
	Ending Fund Balance	\$ 525,308	\$ 525,307	\$ 542,233



Capital Improvement Plan

Capital Improvement Plan (2025)



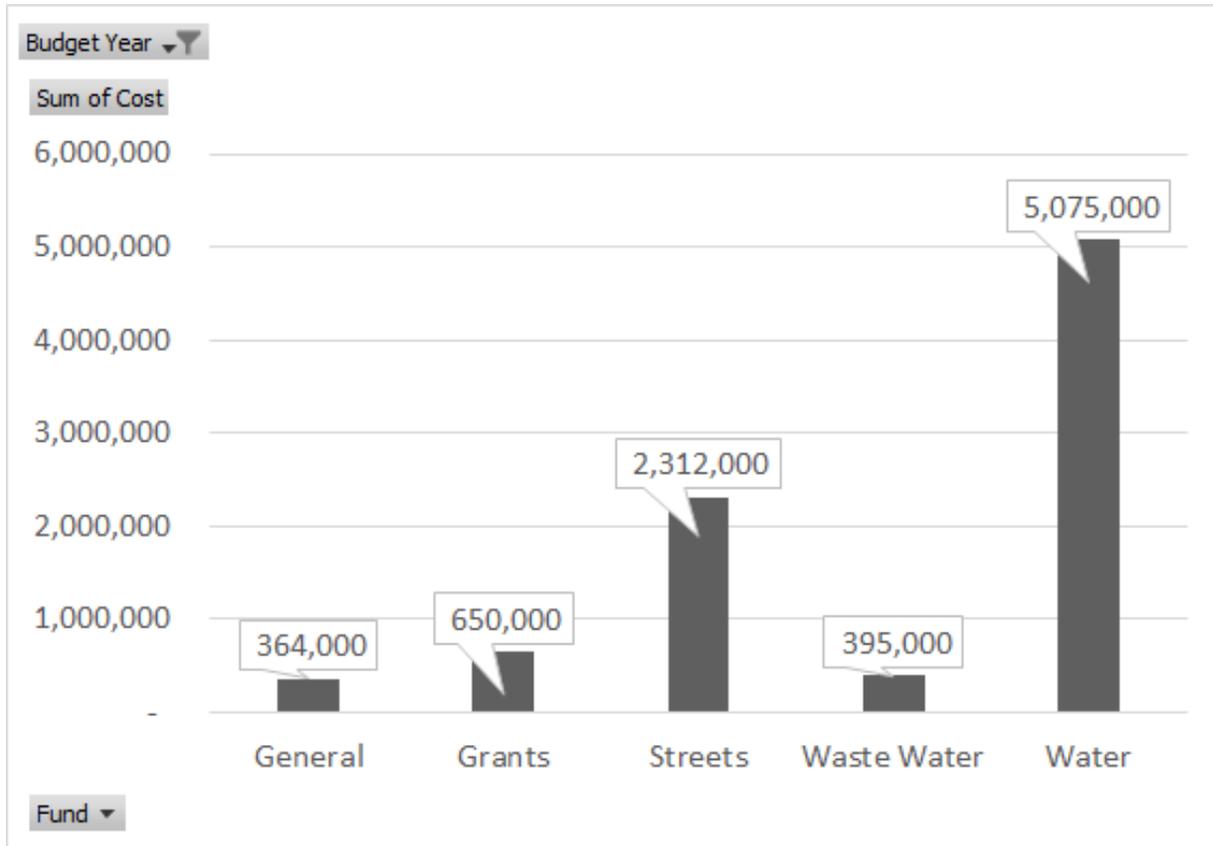
The following outlines planned investments in capital infrastructure and assets for 2025. The projects are summarized in the table below by fund expenditure. The total planned capital investment in 2025 equals \$8,796,000 across all funds and infrastructure types. Ninety percent (90%) of this total investment is dedicated to governmental infrastructure systems and operational assets like streets, drainage, and water and wastewater facilities. Ten percent (10%) 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 (2)	150,000	2025	General	100
Facilities and Grounds Vehicles (1)	54,000	2025	General	100
Server Replacement	75,000	2025	General	100
UPCC Access Control	30,000	2025	General	100
City Hall Improvements	35,000	2025	General	100
Facilities and Grounds Toolkats	20,000	2025	General	100
Water Meter Replacement	100,000	2025	Water	510
Filter Rehabilitation	500,000	2025	Water	510
Water Vehicle Repacement	55,000	2025	Water	510
Reservoir Monitoring	70,000	2025	Water	510
Radium Removal	100,000	2025	Water	510
UPCC Fire Suppression and HVAC	650,000	2025	Grants	210
Gold Hill Pump Replacement	40,000	2025	Water	510
Browning to US 24	1,000,000	2025	Streets	410
Flow Meter Replacement	10,000	2025	Water	510
Cemetery Expansion	650,000	2025	Streets	410
Street Repairs	312,000	2025	Streets	410
Street Restriping	100,000	2025	Streets	410
Sidewalk Improvements	250,000	2025	Streets	410
Harmonic Filter	60,000	2025	Waste Water	520
Out Building Repair	10,000	2025	Waste Water	520
UV Light Replacement	15,000	2025	Waste Water	520
Boiler Controls	100,000	2025	Waste Water	520
Mixer Replacement	70,000	2025	Waste Water	520
Loader Replacement	40,000	2025	Waste Water	520
Gold Hill Water Tank	2,500,000	2025	Water	510
Reservoir Design	1,700,000	2025	Water	510
Sewer Camera and Real	100,000	2025	Waste Water	520

Capital Improvement Plan (2025)



Summary of Capital Expenditures 2025



Capital Improvement Plan (2025-2029)



The following outlines planned investments in capital infrastructure and assets for years 2025-2029. The projects are summarized in the table below by fund expenditure. The total planned capital investment in years 2025-2029 equals \$22.9 million across all funds and infrastructure types. Ninety percent (90%) of this total investment is dedicated to governmental infrastructure systems and operational assets like streets, drainage, and water and wastewater facilities. Ten percent (10%) 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
Facilities and Grounds Toolkats	20,000	2026	General	100
Fleet Maintenance Vehicle	50,000	2026	General	100
Police Vehicles (2)	100,000	2026	General	100
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
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
WW Loader	20,000	2026	Waste Water	520
Facilities and Grounds Toolkats	20,000	2027	General	100
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
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
WW Loader	20,000	2027	Waste Water	520

Capital Improvement Plan (2025-2029)



Capital Improvement Program	Cost	Budget Year	Fund	Fund Number
Facilities and Grounds Toolkats	20,000	2028	General	100
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
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
WW Loader	20,000	2028	Waste Water	520
Facilities and Grounds Toolkats	20,000	2029	General	100
WW Loader	20,000	2029	Waste Water	520
Police Vehicles (2)	100,000	2029	General	100
WWTO Expansion/Design Engineering	25,000	2029	Waste Water	520
WW Collection Improvements	300,000	2029	Waste Water	520
WW Plant Improvements	750,000	2029	Waste Water	520
WW Machinery and Equipment	40,000	2029	Waste Water	520
WW Loader	20,000	2029	Waste Water	520
Street Paving Improvements	1,750,000	2029	Streets	410
Street Repairs	300,000	2029	Streets	410
Street Restriping	77,211	2029	Streets	410
Sidewalk Improvements	278,512	2029	Streets	410



City of Woodland Park Capital Program

2025

Facilities and Grounds present:

Vehicle

Proposed Year(s): 2025

Description:

¼ Ton Pick-up truck

Justification:

Provide official transportation for the Operations and Technology manager to check on and assist with field operations.

Funding Source(s):

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

Project Overview:

Category: Infrastructure Type: New Useful Life: 10 yrs

Project Start: 1/1/2025 Completion: 12/31/2025

<i>Projected Costs</i>	
2025 Capital Cost:	\$54,000
Annual O&M Cost:	\$0



City of Woodland Park Capital Program

2025

Utilities/Water presents:

Filter Rehabilitation

Proposed Year(s): 2025

Description:

Filters at the water treatment plant need to be taken down and clean, repaired and put back into service.

Justification:

These filters are original to the plant in 1997. They need to be serviced. These filters meters are a critical pieces of infrastructure equipment as they process all water that is treated and sering our City. The plant cannot operate without them. The filters have not been serviced for 15 plus years and are due for some TLC.

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>	
2025 Capital Cost:	\$500,000
Annual O&M Cost:	\$1,000



City of Woodland Park Capital Program

2025

Utilities/Water presents:

Flow meter replacement

Proposed Year(s): 2025

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: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2025 Capital Cost:	\$10,000
Annual O&M Cost:	\$0



City of Woodland Park Capital Program

2025

Utilities/Water presents:

General Engineering

Proposed Year(s): 2025

Description:

On call engineering services

Justification:

As issues come up we would like to have some money set aside to be able to contract with an Engineer to be able to solve the problems and provide the Engineering service we require.

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>	
2025 Capital Cost:	\$70,000
Annual O&M Cost:	\$0



City of Woodland Park Capital Program

2025

Utilities/Water presents:

Gold Hill Pump Repair / Replacement

Proposed Year(s): 2025

Description:

Two pumps at the Gold Hill pump house are in need of service. These pumps provide finished water from distribution system to the gold hill water tank.

Justification:

These pumps have started to pump less and less water. This is an indication that the pumps have wear and need to be repaired and or if possible of replaced. These pumps are a critical pieces of equipment. They pump approximately 30% of our water and also provide fire protection to the gold hill pressure zone.

Funding Source(s):

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

Project Overview:

Category: Infrastructure Type: Repair Useful Life: 15-20 yrs

Project Start: 1/1/2025 Completion: 12/31/2025

<i>Projected Costs</i>	
2025 Capital Cost:	\$40,000
Annual O&M Cost:	\$500



City of Woodland Park Capital Program

2025

Utilities/Water presents:

Gold Hill Water Tank

Proposed Year(s): 2025

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:



Projected Costs	
2025 Capital Cost:	\$2,500,000
Annual O&M Cost:	\$2,000



City of Woodland Park Capital Program

2025

Information Technology presents:

Network Server Replacement

Proposed Year(s): 2025

Description:

Replacement of two network servers

Justification:

This would replace 2 of the city's aging network servers

Funding Source(s):

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



Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2025 Capital Cost:	\$75,000
Annual O&M Cost:	\$0



City of Woodland Park Capital Program

2025

Utilities/Water presents:

Meter Replacement

Proposed Year(s): 2019-2025

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	
2025 Capital Cost:	\$100,000
Annual O&M Cost:	\$12.00/customer/yr.



City of Woodland Park Capital Program

2025

Utilities/Water presents:

Radium Removal

Description:

Our wells in the north well field are high in radium. We currently use augmentation water to dilute the radium to acceptable levels. This project is the design of a radium removal system at the north well field pump house. Will look at funding the construction in the future. \$1.0 M in cash and \$2.0 M in loans.

Justification:

Utilize the well in the north well field. Due to the high radium we bring over more augmentation water in the winter months to dilute the radium therefore we use excess augmentation water in those months. We could save money by bringing less augmentation water and we could save augmentation water for drier years when we need to more.

Funding Source(s):

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



Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

Projected Costs	
2025 Capital Cost:	\$100,000
Annual O&M Cost:	\$0



City of Woodland Park Capital Program

2025

Utilities/Water presents:

Reservoir monitoring

Proposed Year(s): 2025

Description:

Install equipment to monitor reservoir conditions.

Justification:

Currently the water treatment staff has to physically check the reservoir levels and flow data. This request would allow staff to install equipment that would record and relay the information to the water treatment plant. More accuracy and up to date information would be recorded and allow the operators to make better informed decisions without having to physically go to the reservoir and manually check.

Funding Source(s):

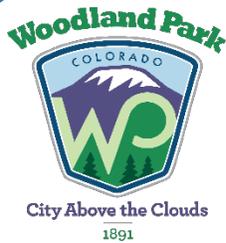
- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2025 Capital Cost:	\$70,000
Annual O&M Cost:	\$0



City of Woodland Park Capital Program

2025

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	
2025 Capital Cost:	\$1,700,000
Annual O&M Cost:	\$TBD



City of Woodland Park Capital Program

2025

Utilities/Water presents:

Potential Twin Lake Shares

Proposed Year(s): 2025

Description:

Purchase water shares when available

Justification:

The City is always looking to expand its available water supply. This is done by purchasing Twin Lake water shares. Twin Lake water shares become available from time to time. This budget item would allow City Council to have money available for when those share become available.

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>	
2025 Capital Cost:	\$140,000
Annual O&M Cost:	\$0



City of Woodland Park Capital Program

2025

Utilities/Water presents:

Vehicle Replacement

Proposed Year(s): 2025

Description:

Replacement of the Utility Admin vehicle

Justification:

This would replace the 2013 Jeep Cherokee that is the utility Administrative Vehicle. The replacement would be a new Chevrolet 1500 crew cab. It would be a truck to allow tools and equipment to transport when needed as well as provide staff with another truck if needed in the vent if a vehicle goes down. Currently we do not have that capability.

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>	
2025 Capital Cost:	\$55,000
Annual O&M Cost:	\$500



City of Woodland Park Capital Program

2025

Facilities and Grounds Presents:

City Hall Improvements

Proposed Year(s): 2025

Description:

Office space redesign

Justification:

This would increase accessibility within city hall by creating a more open work environment and addressing concerns over aged flooring and potential hazards.

Funding Source(s):

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

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2025 Capital Cost:	\$35,000
Annual O&M Cost:	\$0



City of Woodland Park Capital Program

2025

Facilities and Grounds Presents:

UPCC Access Control

Proposed Year(s): 2025

Description:

Electronic access control

Justification:

This would replace the conventional locks at UPCC with a key card access system. The change provides an increase in security by mitigating the effects of lost rental keys and allows for remote detection of unlocked doors.

Funding Source(s):

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

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2025 Capital Cost:	\$30,000
Annual O&M Cost:	\$0



City of Woodland Park Capital Program

2025

Police Presents:

Vehicle Replacement (2)

Proposed Year(s): 2025

Description:

Replacement of aging vehicles

Justification:

This would replace the two aging vehicles with ¼ ton pick up trucks. The trucks will provide the police department with increased operability in restrictive terrain and adverse weather.

Funding Source(s):

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

Project Overview:

Category: Type: Useful Life:

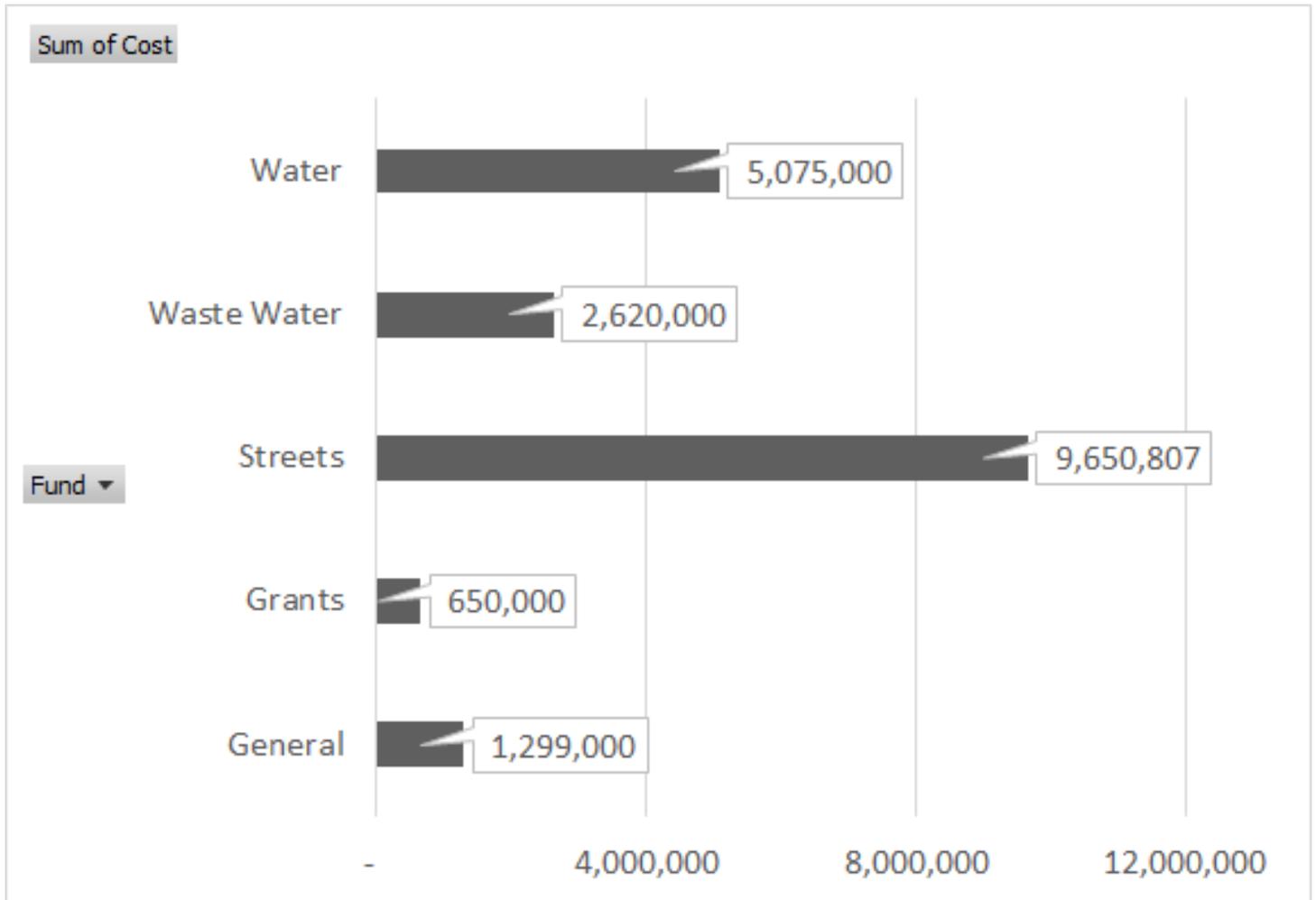
Project Start: Completion:

<i>Projected Costs</i>	
2025 Capital Cost:	\$150,000
Annual O&M Cost:	\$0

Capital Improvement Plan (2025-2029)



Capital Improvement Summary 2025-2029 (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 2025 through 2029. 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 2025 budget and includes \$15,453,559 in total projected revenues and \$16,027,459 in total projected expenditures. Budget years 2026-2029 of the Five Year Financial Plan are forecasted using assumptions about economic conditions and anticipated department needs. Forecasted revenues and expenditures in years 2026 to 2029 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 works closely with other departments in compiling the needs of the City and creating the annual budget. This process begins in April each year. The end of summer, departments are requested to submit budget 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 2025-2029 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



Total Fund Expenditure Projections 2025-2029

Fund	2025	2026	2027	2028	2029
General Fund	\$ 16,027,459	\$ 15,999,339	\$ 16,373,622	\$ 16,796,640	\$ 17,215,683
Grants Fund	493,648	82,500	82,500	82,500	82,500
Downtown Dev Authority Fund	562,100	564,211	749,999	265,113	218,381
Cultural and Recreation Fund	1,549,981	1,581,100	1,621,501	1,658,202	1,697,403
Streets Capital Imp Fund	2,825,486	2,806,208	3,222,388	2,973,255	2,995,409
Stormwater Mgmt Fund	168,075	173,045	178,164	183,437	188,869
Wastewater Util Ent Fund	2,628,566	2,813,689	2,657,106	3,399,174	3,445,516
Water Util Ent Fund	7,551,662	3,361,327	3,883,501	3,242,631	3,303,328
Total Expenditures	\$ 31,806,977	\$ 27,381,419	\$ 28,768,781	\$ 28,600,952	\$ 29,147,089

Five Year Projection Tables



General Fund - 2025-2029

General Fund Projections 2025-2029					
General Fund	2025	2026	2027	2028	2029
Projected Revenues	15,453,559	15,832,697	16,257,888	16,690,899	17,157,781
Projected Expenditures	16,027,459	15,999,339	16,373,622	16,796,640	17,215,683
Net Revenue over Expenditures	\$ (573,900)	\$ (166,642)	\$ (115,734)	\$ (105,741)	\$ (57,902)

Total General Fund Revenue Projections 2025-2029					
General Fund	2025	2026	2027	2028	2029
Taxes	12,567,018	12,940,482	13,325,154	13,721,392	14,129,280
Licenses and Permits	140,100	144,300	148,600	153,000	157,500
Intergovernmental	668,800	682,000	695,700	709,800	724,400
Charges for Services	151,100	155,500	160,100	164,800	169,700
Fines and Forfeitures	62,800	64,700	66,600	68,600	70,600
Investment Earnings	225,000	175,000	165,000	150,000	150,000
Miscellaneous	76,500	76,500	76,500	76,500	76,501
Transfers In	1,562,241	1,594,215	1,620,234	1,646,807	1,679,800
Total Revenues	\$ 15,453,559	\$ 15,832,697	\$ 16,257,888	\$ 16,690,899	\$ 17,157,781

Total General Fund Expenditure Projections 2025-2029					
General Fund	2025	2026	2027	2028	2029
Salary and Benefits	7,623,086	7,822,974	8,038,443	8,263,088	8,497,512
Operating and Maintenance	6,412,229	6,577,478	6,710,991	6,888,864	7,051,683
Capital Outlay	376,075	165,000	165,000	165,000	165,000
Debt Service	704,488	705,687	706,087	705,687	704,487
Transfers Out	711,581	728,200	753,101	774,002	797,002
Total Expenditures	\$ 15,827,459	\$ 15,999,339	\$ 16,373,622	\$ 16,796,640	\$ 17,215,683

Five Year Projection Tables



Five-Year Plan Assumptions 2025-2029

	5-year Long-Term Financial Plan				
	2025 Projected Budget	2026 Projected Budget	2027 Projected Budget	2028 Projected Budget	2029 Projected Budget
Revenue Assumptions					
Growth Rate	3.00%	3.00%	3.00%	3.00%	3.00%
Property Tax	6.00%	3.00%	3.00%	3.00%	3.00%
Expenditure Assumptions					
Inflation Rate	1.90%	2.00%	2.00%	2.00%	2.00%
Health Insurance	23.00%	8.00%	8.00%	8.00%	8.00%
Utilities	2.00%	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				
	2025	2026	2027	2028	2029
	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
Beginning Fund Balance	6,724,082	6,350,182	6,183,540	6,067,806	5,962,064
REVENUE					
Taxes	12,567,018	12,940,482	13,325,154	13,721,392	14,129,280
Licenses and Permits	140,100	144,300	148,600	153,000	157,500
Intergovernmental	668,800	682,000	695,700	709,800	724,400
Charges for Services	151,100	155,500	160,100	164,800	169,700
Fines and Forfeitures	62,800	64,700	66,600	68,600	70,600
Investment Earnings	225,000	175,000	165,000	150,000	150,000
Contributions/Donations Private Sources	-	-	-	-	-
Miscellaneous	76,500	76,500	76,500	76,500	76,501
Transfers In	1,562,241	1,594,215	1,620,234	1,646,807	1,679,800
Other Sources	-	-	-	-	-
Total Revenue/Other Financing Sources	15,453,559	15,832,697	16,257,888	16,690,899	17,157,781

Five Year Projection - GF Expenditures



GENERAL FUND SUMMARY (100)					
	5-year Long-Term Financial Plan				
	2025	2026	2027	2028	2029
	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
EXPENDITURES by Department/Division					
Elected Officials	32,600	33,220	33,880	34,550	35,230
City Manager	512,491	523,815	535,472	547,561	560,223
City Attorney	-	-	-	-	-
Assistant City Manager	-	-	-	-	-
City Clerk	543,873	577,485	571,921	606,983	622,671
Municipal Court	152,333	155,347	157,675	160,110	162,545
Planning and Building	649,969	664,854	682,263	700,498	719,558
Inter/Nondepartmental	1,246,869	1,230,050	1,250,926	1,272,180	1,294,012
Education Support	3,256,453	3,354,148	3,454,755	3,558,414	3,665,166
Finance	742,048	770,494	790,582	811,395	833,034
Facilities and Grounds	1,264,446	1,205,788	1,231,903	1,258,944	1,287,225
Information Technology	560,132	485,992	497,284	509,089	521,207
Police Operations	3,761,008	3,825,145	3,925,246	4,029,547	4,138,550
Public Works Administration	330,293	336,149	345,193	354,537	364,394
Fleet Maintenance	578,039	596,055	609,825	624,107	639,103
Street Operations	780,836	806,909	827,510	849,037	871,276
Community Engagement	-	-	-	-	-
Debt Service	704,488	705,687	706,087	705,687	704,487
Transfers Out	711,581	728,200	753,101	774,002	797,002
Other Financing Uses	-	-	-	-	-
Total Expenditures/Other Financing Uses	15,827,459	15,999,339	16,373,622	16,796,640	17,215,683
Ending Fund Balance	6,350,182	6,183,540	6,067,806	5,962,064	5,904,162

GENERAL FUND SUMMARY (100)					
	5-year Long-Term Financial Plan				
	2025	2026	2027	2028	2029
	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
EXPENDITURES by Type					
Salary and Benefits	7,623,086	7,822,974	8,038,443	8,263,088	8,497,512
Operating and Maintenance	6,412,229	6,577,478	6,710,991	6,888,864	7,051,683
Capital Outlay	376,075	165,000	165,000	165,000	165,000
Debt Service	704,488	705,687	706,087	705,687	704,487
Transfers Out	711,581	728,200	753,101	774,002	797,002
Total Expenditures/Other Financing Uses	15,827,459	15,999,339	16,373,622	16,796,640	17,215,683

Five Year Projection - City Council



GENERAL FUND EXPENDITURES (100)						
City Council						
		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Operating Expenditures						
100-105-2110	Economic Development	-	-	-	-	-
100-105-3335	Operating expenditures miscellaneous (4)	17,950	18,290	18,660	19,030	19,410
100-105-5800	Training/Travel (3)	11,000	11,210	11,430	11,660	11,890
100-105-6100	Supplies (1)	150	150	150	150	150
100-105-6125	Meetings/Mileage/Meals (2)	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	33,220	33,880	34,550	35,230
Discretionary Appropriation						
100-105-8001	Community Investment	-	-	-	-	-
100-105-8002	Woodland Park Main Street	-	-	-	-	-
Total Discretionary Appropriation		-	-	-	-	-
Total Elected Officials		32,600	33,220	33,880	34,550	35,230

Five Year Projection- City Manager



GENERAL FUND EXPENDITURES (100)						
City Manager						
		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-110-1100	Salaries/Wages Full-time	260,408	265,600	270,900	276,300	281,800
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	55,040	59,400	64,200	69,300	74,800
100-110-1710	Payroll Taxes	20,702	21,115	21,537	21,966	22,403
100-110-1720	Retirement	13,020	13,280	13,545	13,815	14,090
Total Salaries and Benefits		372,931	383,155	393,942	405,141	416,853
Operating Expenditures						
100-110-2010	Comm Engage/Promotion/Marketing (2)	36,000	36,900	37,600	38,310	39,080
100-110-3500	Professional Services	18,000	18,000	18,000	18,000	18,000
100-110-5800	Training/Travel (1)	5,500	5,500	5,500	5,500	5,500
100-110-5850	Membership Dues	2,500	2,500	2,500	2,500	2,500
100-110-6100	Supplies	300	310	320	330	340
100-110-6125	Meetings/Mileage/Meals	760	780	790	810	830
100-110-5300	Telephone/Communications	3,000	3,080	3,140	3,200	3,260
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 (3)	35,000	35,000	35,000	35,000	35,000
100-110-2090	Cemetery	2,000	2,040	2,080	2,120	2,160
100-110-8802	Main Street Contribution (4)	30,000	30,000	30,000	30,000	30,000
100-110-2070	Keep Woodland Park Beautiful (5)	4,000	4,000	4,000	4,000	4,000
Total Operating Expenditures		139,560	140,660	141,530	142,420	143,370
Capital Outlay						
100-110-7500	Cemetery Capital	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-
Total City Manager		512,491	523,815	535,472	547,561	560,223

Five Year Projection- Clerk



GENERAL FUND EXPENDITURES (100)						
City Clerk						
		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-112-1100	Salaries/Wages Full-time (5)	394,306	402,200	410,200	418,400	426,800
100-112-1700	Insurance	58,654	63,300	68,400	73,900	79,800
100-112-1710	Payroll Taxes	31,347	31,975	32,611	33,263	33,931
100-112-1720	Retirement	19,715	20,110	20,510	20,920	21,340
Total Salaries and Benefits		504,023	517,585	531,721	546,483	561,871
Operating Expenditures						
100-112-2020	Elections	10,000	30,000	10,000	30,000	30,000
100-112-2030	Open Records	-	-	-	-	-
100-112-2040	Human Resources Recruitment	6,500	6,500	6,500	6,500	6,500
100-112-2050	Cemetery	-	-	-	-	-
100-112-3200	Professional Services (4)	-	-	-	-	-
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	1,700	1,700
100-112-5400	Advertising/Legal Notices	3,000	3,100	3,200	3,300	3,400
100-112-5800	Training/Travel (1)	5,000	5,000	5,000	5,000	5,000
100-112-5850	Membership Dues (2)	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		39,850	59,900	40,200	60,500	60,800
Capital Outlay						
100-112-7500	Cemetery Capital (3)	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-
Total City Clerk		543,873	577,485	571,921	606,983	622,671

Five Year Projection - Municipal Court



GENERAL FUND EXPENDITURES (100)						
Municipal Court		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-113-1200	Salaries/Wages Part-time	78,771	81,100	82,700	84,400	86,100
100-113-1710	Payroll Taxes	6,262	6,447	6,575	6,710	6,845
	Total Salaries and Benefits	85,033	87,547	89,275	91,110	92,945
Operating Expenditures						
100-113-2060	Jury Trials (3)	500	500	500	500	500
100-113-3200	Professional Services (2)	27,500	28,000	28,600	29,200	29,800
100-113-3210	Legal Services (1)	30,000	30,000	30,000	30,000	30,000
100-113-5800	Training/Travel (4)	7,200	7,200	7,200	7,200	7,200
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	67,800	68,400	69,000	69,600
	Total Municipal Court	152,333	155,347	157,675	160,110	162,545

Five Year Projection - Planning



GENERAL FUND EXPENDITURES (100)						
Planning and Building						
		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-114-1100	Salaries/Wages Full-time	423,795	436,500	445,200	454,100	463,200
100-114-1200	Salaries/Wages Part-time	23,793	24,500	25,000	25,500	26,000
100-114-1300	Overtime	300	300	300	300	300
100-114-1700	Insurance	78,872	85,200	92,000	99,400	107,400
100-114-1710	Payroll Taxes	32,844	33,829	34,503	35,193	35,898
100-114-1720	Retirement	21,190	21,825	22,260	22,705	23,160
Total Salaries and Benefits		580,794	602,154	619,263	637,198	655,958
Operating Expenditures						
100-114-2070	Keep Woodland Park Beautiful (1)	-	-	-	-	-
100-114-2071	Historic Preservation Committee (4)	14,800	15,200	15,500	15,800	16,100
100-114-3200	Professional Services (5)	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	2,300	2,300	2,300
100-114-5400	Advertising/Legal Notices (2)	1,800	1,800	1,800	1,800	1,800
100-114-5800	Training/Travel (3)	3,000	3,000	3,000	3,000	3,000
100-114-5850	Membership Dues	3,000	3,000	3,000	3,000	3,000
100-114-6100	Supplies	2,000	2,100	2,100	2,100	2,100
Total Operating Expenditures		57,100	57,700	58,000	58,300	58,600
Capital Outlay						
100-114-7500	Planning-Capital Outlay (6)	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		649,969	664,854	682,263	700,498	719,558

Five Year Projection - Finance



GENERAL FUND EXPENDITURES (100)						
Finance		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-117-1100	Salaries/Wages Full-time	492,852	502,700	512,800	523,100	533,600
100-117-1300	Overtime	-	-	-	-	-
100-117-1700	Insurance	66,971	72,300	78,100	84,300	91,000
100-117-1710	Payroll Taxes	38,196	38,959	39,742	40,540	41,354
100-117-1720	Retirement	24,643	25,135	25,640	26,155	26,680
Total Salaries and Benefits		622,661	639,094	656,282	674,095	692,634
Operating Expenditures						
100-117-2310	Office Equipment & Maintenance	-	-	-	-	-
100-117-3120	Telephone Charges	-	-	-	-	-
100-117-3220	Financial Services (1)	28,000	28,700	29,200	29,800	30,400
100-117-3500	Professional Services	23,587	24,200	24,700	25,200	25,700
100-117-5500	Publications/Reports	-	-	-	-	-
100-117-5800	Training/Travel (2)	5,500	5,500	5,500	5,500	5,500
100-117-5850	Membership Dues	1,000	1,000	1,000	1,000	1,000
100-117-5900	Bank Charges	18,300	18,800	19,200	19,600	20,000
100-117-5950	County Treasurer Fee	37,000	47,000	48,400	49,800	51,300
100-117-6100	Supplies	6,000	6,200	6,300	6,400	6,500
Total Operating Expenditures		119,387	131,400	134,300	137,300	140,400
Capital Outlay						
100-117-7500	Financial Software	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-
Total Finance		742,048	770,494	790,582	811,395	833,034

Five Year Projection - IT



GENERAL FUND EXPENDITURES (100)						
Information Technology						
		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-120-1100	Salaries/Wages Full-time (6)	184,332	189,900	193,700	197,600	201,600
100-120-1200	Salaries/Wages Part-time	-	-	-	-	-
100-120-1700	Insurance	21,204	22,900	24,700	26,700	28,800
100-120-1710	Payroll Taxes	14,654	15,097	15,399	15,709	16,027
100-120-1720	Retirement	9,217	9,495	9,685	9,880	10,080
Total Salaries and Benefits		229,407	237,392	243,484	249,889	256,507
Operating Expenditures						
100-120-3200	Professional Services	40,000	12,500	12,500	12,500	12,500
100-120-3500	Contract Services	-	-	-	-	-
100-120-3700	Information Technology Services (3)	90,000	92,300	94,600	97,000	99,400
n/a	Network Services	-	-	-	-	-
100-120-4340	Technology Repair and Maintenance (2)	42,000	43,100	44,200	45,300	46,400
100-120-4350	Printer/Copier Repair and Maintenance	32,600	33,400	34,000	34,600	35,300
100-120-6100	Supplies	200	200	200	200	200
100-120-6710	Small Tools/Equipment/Software (1)	43,925	45,000	46,100	47,300	48,500
n/a	Audio/Visual	-	-	-	-	-
100-120-5800	Travel/Training (5)	4,000	4,000	4,000	4,000	4,000
100-120-6500	Fiber Maintenance	3,000	3,100	3,200	3,300	3,400
Total Operating Expenditures		255,725	233,600	238,800	244,200	249,700
Capital Outlay						
100-120-7520	Technology Equipment (4)	75,000	15,000	15,000	15,000	15,000
Total Capital Outlay		75,000	15,000	15,000	15,000	15,000
Total Information Technology		560,132	485,992	497,284	509,089	521,207

Five Year Projection - Police



GENERAL FUND EXPENDITURES (100)						
Police Operations						
		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
		2,540,046				
	Salaries and Benefits	67,976				
100-221-1100	Salaries/Wages Full-time	2,472,070	2,546,200	2,597,100	2,649,000	2,702,000
100-221-1200	Salaries/Wages Part-time	-	-	-	-	-
100-221-1300	Overtime	140,200	144,400	147,300	150,200	153,200
100-221-1700	Insurance	455,656	492,100	531,500	574,000	619,900
100-221-1710	Payroll Taxes	70,700	63,245	63,246	63,247	63,248
100-221-1720	Retirement	208,982	215,300	219,600	224,000	228,500
	Total Salaries and Benefits	3,347,608	3,461,245	3,558,746	3,660,447	3,766,848
	Operating Expenditures					
100-221-2040	Police Recruitment	10,000	10,200	10,400	10,600	10,800
100-221-2200	School Programs (7)	-	-	-	-	-
100-221-2210	Teen Court (8)	-	-	-	-	-
100-221-2220	Community Programs (9)	2,600	2,700	2,800	2,900	3,000
100-221-2230	Police Reserves Expenditures (10)	-	-	-	-	-
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 (11)	2,600	2,700	2,800	2,900	3,000
100-221-3345	In Custody Medical Services	-	-	-	-	-
100-221-3500	Professional Services	2,600	-	-	-	1
100-221-3700	Information Technology Services (6)	30,000	30,800	31,400	32,000	32,600
100-221-4320	Equipment Repair and Maintenance (3)	55,000	55,000	55,000	55,000	55,001
100-221-5050	Custody Of Prisoners (1)	-	-	-	-	-
100-221-5300	Telephone/Communications (4)	28,500	29,200	29,800	30,400	31,000
100-221-5800	Training/Travel (14)	35,500	35,500	35,500	35,500	35,500
100-221-5850	Membership Dues (5)	50,000	50,000	50,000	50,000	50,000
100-221-6100	Supplies	9,000	9,200	9,400	9,600	9,800
100-221-6160	Police Supplies (2)	20,000	20,500	20,900	21,300	21,700
100-221-6210	Clothing/Uniforms	19,200	19,700	20,100	20,500	20,900
	Total Operating Expenditures	263,400	263,900	266,500	269,100	271,702
	Capital Outlay					
100-221-7400	Police Supplies (12)	-	-	-	-	-
100-221-7510	Technology Equipment (13)/Vehicles	150,000	100,000	100,000	100,000	100,000
	Total Capital Outlay	150,000	100,000	100,000	100,000	100,000
	Total Police Operations	3,761,008	3,825,145	3,925,246	4,029,547	4,138,550

Five Year Projection - Facilities & Grounds



GENERAL FUND EXPENDITURES (100)						
Parks, Buildings and Grounds						
		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-118-1100	Salaries/Wages Full-time	538,983	555,200	566,300	577,600	589,200
100-118-1200	Salaries/Wages Part-time	-	-	-	-	-
100-118-1300	Overtime	11,300	11,600	11,800	12,000	12,200
100-118-1700	Insurance	59,643	64,400	69,600	75,200	81,200
100-118-1710	Payroll Taxes	41,771	43,028	43,888	44,764	45,663
100-118-1720	Retirement	26,949	27,760	28,315	28,880	29,460
	Total Salaries and Benefits	678,646	701,988	719,903	738,444	757,723
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	7,300	7,400	7,500
100-118-2122	Dog Park	1,000	1,000	1,000	1,000	1,000
100-118-2335	Safety	2,500	2,600	2,600	2,600	2,700
100-118-4210	Trash/Disposal Service	17,000	17,400	17,700	18,000	18,400
100-118-4240	Park Maintenance (1)	100,000	102,500	104,400	106,400	108,500
100-118-4241	Tree Maintenance (3)	14,000	14,000	14,000	14,000	14,001
100-118-4310	Building Repair and Maintenance (4)	135,000	138,400	141,000	143,700	146,600
100-118-4320	Equipment Repair and Maintenance	14,500	14,900	15,200	15,500	15,800
100-118-5300	Telephone/Communications	3,000	3,100	3,200	3,300	3,400
100-118-5600	Equipment Rental (5)	11,000	11,300	11,500	11,700	11,900
100-118-5700	Natural Gas	30,000	31,200	31,800	32,400	33,000
100-118-5710	Electric	60,000	62,400	63,600	64,900	66,200
100-118-5800	Training/Travel (7)	6,000	6,000	6,000	6,000	6,001
100-118-6140	Custodial Supplies (2)	11,000	11,300	11,500	11,700	11,900
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	2,500	2,600	2,700	2,800
	Total Operating Expenditures	446,800	458,800	467,000	475,500	484,502
Capital Outlay						
100-118-7201	Streets-Reliever Route	-	-	-	-	-
100-118-7300	Buildings (6)	65,000	-	-	-	-
100-118-7500	Machinery and Equipment	20,000	-	-	-	-
100-118-7510	Vehicles (8)	54,000	45,000	45,000	45,000	45,000
	Total Capital Outlay	139,000	45,000	45,000	45,000	45,000
	Total Parks, Building and Grounds	1,264,446	1,205,788	1,231,903	1,258,944	1,287,225

Five Year Projection - Admin/Engineering



GENERAL FUND EXPENDITURES (100)						
Administration/Engineering		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-331-1100	Salaries/Wages Full-time (5)	202,072	208,100	212,300	216,500	220,800
100-331-1700	Insurance	49,653	53,600	57,900	62,500	67,500
100-331-1710	Payroll Taxes	16,065	16,544	16,878	17,212	17,554
100-331-1720	Retirement	10,104	10,405	10,615	10,825	11,040
	Total Salaries and Benefits	277,893	288,649	297,693	307,037	316,894
Operating Expenditures						
100-331-3230	Engineering Services	35,000	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)	3,000	3,000	3,000	3,000	3,000
100-331-5300	Telephone/Communications	2,200	2,300	2,300	2,300	2,300
100-331-5400	Advertising/Legal Notices (2)	1,000	1,000	1,000	1,000	1,000
100-331-5800	Training/Travel (4)	4,200	4,200	4,200	4,200	4,200
100-331-5850	Membership Dues (1)	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	52,400	47,500	47,500	47,500	47,500
	Total Public Works Admin/Engineering	330,293	336,149	345,193	354,537	364,394

Five Year Projection - Fleet



GENERAL FUND EXPENDITURES (100)						
Fleet Maintenance						
		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-332-1100	Salaries/Wages Full-time	214,126	220,500	224,900	229,400	234,000
100-332-1300	Overtime	6,200	6,400	6,500	6,600	6,700
100-332-1700	Insurance	35,998	38,900	42,000	45,400	49,000
100-332-1710	Payroll Taxes	17,023	17,530	17,880	18,237	18,603
100-332-1720	Retirement	10,706	11,025	11,245	11,470	11,700
	Total Salaries and Benefits	284,054	294,355	302,525	311,107	320,003
Operating Expenditures						
100-332-2335	Safety (5)	500	500	500	500	500
100-332-4210	Trash/Disposal Service	2,400	2,500	2,500	2,500	2,600
100-332-4310	Building Maintenance	1,500	1,500	1,500	1,500	1,500
100-332-4320	Equipment Repair and Maintenance	2,000	2,100	2,100	2,100	2,100
100-332-4410	Vehicle Maintenance - Streets/PW Admin	42,000	43,100	43,900	44,700	45,600
100-332-4420	Vehicle Maintenance - Police	20,000	20,500	20,900	21,300	21,700
100-332-4430	Vehicle Maint - Parks, Buildings, and Grounds	20,000	20,500	20,900	21,300	21,700
100-332-4440	Vehicle Maintenance - General Admin	2,200	2,300	2,300	2,300	2,300
100-332-5000	Purchased Services (2)	7,600	7,800	7,900	8,100	8,300
100-332-5300	Telephone/Communications	2,000	2,100	2,100	2,100	2,100
100-332-5700	Natural Gas	12,285	12,800	13,100	13,400	13,700
100-332-5800	Training/Travel (6)	1,500	1,500	1,500	1,500	1,500
100-332-6210	Clothing/Uniforms	5,500	5,600	5,700	5,800	5,900
100-332-6400	Fleet Supplies (1)	3,000	3,100	3,200	3,300	3,400
100-332-6410	Vehicle Fuel	157,000	160,900	164,000	167,100	170,400
100-332-6420	Bulk Fluids (3)	8,500	8,700	8,900	9,100	9,300
100-332-6720	Fleet Tools/Equipment (4)	6,000	6,200	6,300	6,400	6,500
	Total Operating Expenditures	293,985	301,700	307,300	313,000	319,100
Capital Outlay						
100-332-6740	Fleet Tools/Equipment Capital	-	-	-	-	-
100-332-7510	Vehicles (7)	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
	Total Fleet Maintenance	578,039	596,055	609,825	624,107	639,103

Five Year Projection - Streets



GENERAL FUND EXPENDITURES (100)						
Street Operations						
		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-334-1100	Salaries/Wages Full-time	408,194	420,400	428,800	437,400	446,100
100-334-1300	Overtime	6,500	6,700	6,800	6,900	7,000
100-334-1700	Insurance	71,639	77,400	83,600	90,300	97,500
100-334-1710	Payroll Taxes	32,968	33,954	34,630	35,322	36,021
100-334-1720	Retirement	20,735	21,355	21,780	22,215	22,655
Total Salaries and Benefits		540,036	559,809	575,610	592,137	609,276
Operating Expenditures						
100-334-2270	Street Lighting (3)	75,000	76,900	78,400	79,900	81,500
100-334-2335	Safety (2)	5,000	5,100	5,200	5,300	5,400
100-334-4210	Trash/Disposal Services	3,000	3,100	3,200	3,300	3,400
100-334-4300	Other Repair and Maintenance	3,000	3,100	3,200	3,300	3,400
100-334-4310	Building Repair and Maintenance	500	500	500	500	500
100-334-4320	Equipment Repair and Maintenance	9,000	9,200	9,400	9,600	9,800
100-334-4360	Street Repair and Maintenance (5)	13,000	13,300	13,600	13,900	14,200
100-334-5300	Telephone/Communications	2,700	2,800	2,900	3,000	3,100
100-334-5600	Equipment Rental	1,000	1,000	1,000	1,000	1,000
100-334-5650	Traffic Control Services (4)	24,000	24,600	25,100	25,600	26,100
100-334-6700	Natural Gas	16,000	16,600	16,900	17,200	17,500
100-334-6710	Electric	18,600	19,300	19,700	20,100	20,500
100-334-5800	Training/Travel (6)	7,700	7,700	7,700	7,700	7,700
100-334-6170	Sign Supplies (1)	12,800	13,100	13,300	13,600	13,900
100-334-6180	Salt and Sand	43,000	44,100	44,900	45,800	46,700
100-334-6210	Clothing/Uniforms	3,500	3,600	3,700	3,800	3,900
100-334-6720	Small Tools/Equipment	3,000	3,100	3,200	3,300	3,400
Total Operating Expenditures		240,800	247,100	251,900	256,900	262,000
Capital Outlay						
100-334-7500	Streets Capital Outlay	-	-	-	-	-
Total Street Capital		-	-	-	-	-
Total Street Operations		780,836	806,909	827,510	849,037	871,276

Five Year Projection - Interdepartmental



GENERAL FUND EXPENDITURES (100)						
Inter/Nondepartmental						
		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Operating Expenditures						
100-199-1100	Salaries/Wages Full-time	100,000	50,000	50,000	50,000	50,000
100-199-2090	Visitor Center Services	40,000	40,000	40,000	40,000	40,000
100-199-2100	Education Support	3,256,453	3,354,148	3,454,755	3,558,414	3,665,166
100-199-2335	Safety (4)	6,700	6,900	7,000	7,100	7,200
100-199-3200	Professional Services	-	-	-	-	-
100-199-3210	Legal Services	190,000	193,800	197,676	201,630	205,662
100-199-3335	Employee Services (2)	73,000	73,000	73,000	73,000	73,000
100*199-3700	IT Services (6)	30,000	30,600	31,200	31,800	32,400
100-199-4230	Custodial Services	80,000	81,500	83,100	84,800	86,500
100-199-4290	Non-City Property Repairs	-	-	-	-	-
100-199-5060	Animal Control Services	42,000	43,100	43,900	44,700	45,600
100-199-5200	Property/Casualty Insurance (3)	619,219	644,000	656,900	670,000	683,400
100-199-5300	Telephone/Communications	30,600	31,400	32,000	32,600	33,300
100-199-5350	Postage/Shipping	9,100	9,300	9,500	9,700	9,900
100-199-5850	Membership Dues (5)	17,250	17,250	17,250	17,250	17,250
100-199-6100	Supplies (1)	9,000	9,200	9,400	9,600	9,800
Total Operating Expenditures		4,503,322	4,584,198	4,705,681	4,830,594	4,959,179
Total Inter/Nondepartmental		4,503,322	4,584,198	4,705,681	4,830,594	4,959,179

Five Year Projection - Debt Service



GENERAL FUND EXPENDITURES (100)						
Debt Service, Transfers						
		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Debt Service						
100-470-8510	Principal - 2015 General Bonds (WAC)	470,000	490,000	510,000	530,000	550,000
100-470-8511	Interest - 2015 General Bonds (WAC)	233,488	214,687	195,087	174,687	153,487
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		704,488	705,687	706,087	705,687	704,487
Transfers Out						
100-491-9220	Culture and Recreation Fund	711,581	728,200	753,101	774,002	797,002
100-491-9210	Grants Fund	-	-	-	-	-
Total Transfers Out		711,581	728,200	753,101	774,002	797,002

Five Year Projection - DDA



DOWNTOWN DEVELOPMENT AUTHORITY FUND (215)				-		
		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
	Beginning Fund Balance	1,353,735	1,720,054	2,112,474	2,348,165	3,098,672
	REVENUE					
215-000-3115	TIF Property Tax Revenue	940,419	968,631	997,690	1,027,621	1,058,449
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	928,419	956,631	985,690	1,015,621	1,046,449
	Total Funds Available	2,282,154	2,676,685	3,098,164	3,363,786	4,145,122
	EXPENDITURES					
	Operating Expenditures					
215-710-2071	Historical Preservation Committee (1)	-	-	-	-	-
215-710-2121	Beautification	3,500	3,500	3,500	3,500	3,500
215-710-2400	TIF Reimbursement Agreements	142,580	146,858	151,263	155,801	160,475
215-710-3200	Professional Services	10,000	10,000	10,000	10,000	10,000
215-710-3210	Legal Services	10,000	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	28,200	29,100	29,900	30,800	31,800
215-710-6100	Supplies	252	253	254	255	256
	Total Operating Expenditures	196,882	202,061	207,267	212,706	218,381
	Capital Outlay					
215-710-7400	Woodland Station Improvements	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
	Debt Service					
215-470-8530	Principal 2012 Vectra Bridge Loan	265,000	275,000	469,000	-	-
215-470-8531	Interest 2012 Vectra Bridge Loan	40,614	29,947	18,930	-	-
215-470-8540	Principal 2018 Vectra Loan	50,000	50,000	50,000	50,000	-
215-470-8541	Interest 2018 Vectra Loan	9,604	7,203	4,802	2,407	-
215-470-8550	Principal City Loan	-	-	-	-	-
	Total Debt Service	365,218	362,150	542,732	52,407	-
	Total Expenditures	562,100	564,211	749,999	265,113	218,381
	Ending Fund Balance	\$ 1,720,054	\$ 2,112,474	\$ 2,348,165	\$ 3,098,672	\$ 3,926,740

Five Year Projection - Culture & Rec



CULTURE AND RECREATION FUND REVENUE (220)		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
REVENUE						
Charges for Services						
Parks and Recreation						
220-000-3470-1000	Recreation Programs	27,000	27,500	28,100	28,700	29,300
220-000-3471-1001	Hockey	2,000	2,000	2,000	2,000	2,000
220-000-3471-1002	Basketball	9,500	9,700	9,900	10,100	10,300
220-000-3471-1003	Soccer	23,000	23,400	23,900	24,400	24,900
220-000-3471-1004	Softball	8,500	8,700	8,900	9,100	9,300
220-000-3471-1005	Football (StartSmart)	3,000	3,100	3,200	3,300	3,400
220-000-3471-1006	Volleyball	4,300	4,400	4,500	4,600	4,700
220-000-3471-1007	Tennis	1,400	1,400	1,400	1,400	1,400
220-000-3471-1008	Baseball	19,000	19,400	19,800	20,200	20,600
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	2,000	2,000	2,000	2,000	2,000
220-000-3478-1000	Special Events	4,000	4,100	4,200	4,300	4,400
220-000-3640-1000	Contributions/Donations	500	500	500	500	500
Total Parks and Recreation Revenue		116,200	118,400	120,800	123,200	125,700
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	120,000	122,300	124,700	127,200	129,700
220-000-3478-2100	Cultural Center Bar	41,000	41,800	42,600	43,500	44,400
220-000-3478-2200	Cultural Center Additional Services	27,000	27,500	28,100	28,700	29,300
Total Cultural Center Revenue		194,000	197,700	201,600	205,700	209,800
Aquatic Center						
220-000-3470-3001	Learn to Swim Program	45,000	45,900	46,800	47,700	48,700
220-000-3470-3002	Fitness Programs	52,000	53,000	54,100	55,200	56,300
220-000-3470-3003	Sports Programs	9,000	9,200	9,400	9,600	9,800
220-000-3470-3004	Silver Sneakers Program	-	-	-	-	-
220-000-3471-3001	Daily Use Fees	137,000	139,600	142,400	145,200	148,100
220-000-3471-3002	Punch and Pass Cards	127,000	129,400	132,000	134,600	137,300
220-000-3474-3000	Merchandise Sales	11,000	11,200	11,400	11,600	11,800
220-000-3475-3000	Facility Rental	70,000	71,300	72,700	74,200	75,700
220-000-3478-3000	Special Events	2,200	2,200	2,200	2,200	2,200
220-000-3479-3000	Other Charges	-	-	-	-	-
220-000-3640-3000	Contributions/Donations	-	-	-	-	-
220-000-3470-3005	Concessions	12,000	12,200	12,400	12,600	12,900
Total Aquatic Center Revenue		453,200	461,800	471,000	480,300	489,900

Five Year Projection - Culture & Rec



CULTURE AND RECREATION FUND REVENUE (220)		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Transfers In						
220-000-3910	From General Fund	711,581	728,200	753,101	774,002	797,002
220-000-3924	From Conservation Trust Fund	75,000	75,000	75,000	75,000	75,001
Total Transfers In		786,581	803,200	828,101	849,002	872,003
Total Revenue and Other Sources		\$ 1,549,981	\$ 1,581,100	\$ 1,621,501	\$ 1,658,202	\$ 1,697,403

Five Year Projection - Culture & Rec



CULTURE AND RECREATION FUND (220)		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
EXPENDITURES						
Parks and Recreation						
Salaries and Benefits						
220-451-1100	Salaries/Wages Full-time	\$ 244,509	\$ 250,600	\$ 255,400	\$ 260,300	\$ 265,500
220-451-1200	Salaries/Wages Part-time	27,600	28,300	28,800	29,300	29,900
220-451-1700	Insurance	32,100	34,700	42,700	46,100	49,800
220-451-1710	Payroll Taxes	20,700	21,200	21,600	22,000	22,400
220-451-1720	Retirement	11,600	11,900	12,100	12,300	12,500
220-451-1740	Worker's Comp	8,200	8,400	8,600	8,800	9,000
	Total Salaries and Benefits	344,709	355,100	369,200	378,800	389,100
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	21,617	22,200	22,600	23,000	23,500
220-451-3400-1001	Hockey	1,650	1,700	1,700	1,700	1,700
220-451-3400-1002	Basketball	5,900	6,000	6,100	6,200	6,300
220-451-3400-1003	Soccer	17,800	18,200	18,500	18,900	19,300
220-451-3400-1004	Softball	5,500	5,600	5,700	5,800	5,900
220-451-3400-1005	Football (StartSmart)	2,400	2,500	2,500	2,500	2,600
220-451-3400-1006	Volleyball	1,700	1,700	1,700	1,700	1,700
220-451-3400-1007	Tennis	1,000	1,000	1,000	1,000	1,000
220-451-3400-1008	Baseball	15,200	15,600	15,900	16,200	16,500
220-451-4340	Technology Repair and Maintenance	1,800	1,800	1,800	1,800	1,800
220-451-5300	Telephone/Communications	1,900	1,900	1,900	1,900	1,900
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	500	500	500	500	500
220-451-5900	Bank/Finance Charges	8,500	8,700	8,900	9,100	9,300
	Total Operating Expenditures	97,017	99,300	101,000	102,800	104,800
	Total Parks and Recreation	441,726	454,400	470,200	481,600	493,900

Five Year Projection - Culture & Rec



CULTURE AND RECREATION FUND (220)		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Cultural Center						
Salaries and Benefits						
220-455-1100	Salaries/Wages Full-time	108,812	111,500	113,600	115,800	118,100
220-455-1200	Salaries/Wages Part-time (1)	-	-	-	-	-
220-455-1300	Overtime	2,500				
220-455-1700	Insurance	16,500	17,800	19,200	20,700	22,400
220-455-1710	Payroll Taxes	6,500	6,700	6,800	6,900	7,000
220-455-1720	Retirement	2,800	2,900	3,000	3,100	3,200
220-455-1740	Worker's Comp	4,300	4,400	4,500	4,600	4,700
Total Salaries and Benefits		141,412	143,300	147,100	151,100	155,400
Operating Expenditures						
220-455-3500	Events	11,000	11,300	11,500	11,700	11,900
220-455-5000	Additional Services	12,000				
220-455-3700	Information Technology Services	3,000	3,800	3,801	3,802	3,803
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	1,400	1,400	1,400	1,400	1,400
220-455-5600	Equipment Rentals	700	700	700	700	700
220-455-5700	Natural Gas	5,600	5,800	5,900	6,000	6,100
220-455-5710	Electric	14,000	14,600	14,900	15,200	15,500
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 (4)	250	300	300	300	300
220-455-7000	Bar Services (2)	18,000	18,300	18,700	19,100	19,500
220-455-7200	Marketing	6,700	6,800	6,900	7,000	7,100
220-455-7100	Permits and Licenses	1,650	1,700	1,700	1,700	1,700
Total Operating Expenditures		55,725	45,500	46,201	46,902	47,603
Total Cultural Center		197,137	188,800	193,301	198,002	203,003

Five Year Projection - Culture & Rec



CULTURE AND RECREATION FUND (220)		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Woodland Aquatic Center						
Salaries and Benefits						
220-452-1100	Salaries/Wages Full-time	\$ 185,961	\$ 190,600	\$ 194,200	\$ 197,900	\$ 201,900
220-452-1200	Salaries/Wages Part-time	304,550	312,200	318,100	324,100	330,600
220-452-1300	Overtime	-	-	-	-	-
220-452-1700	Insurance	33,000	35,600	38,400	41,500	44,800
220-452-1710	Payroll Taxes	38,900	39,900	40,700	41,500	42,300
220-452-1720	Retirement	9,300	9,500	9,700	9,900	10,100
	Unemployment					
220-452-1740	Worker's Comp	15,400	15,800	16,100	16,400	16,700
	Total Salaries and Benefits	587,111	603,600	617,200	631,300	646,400
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	11,500	11,800	12,000	12,200	12,400
220-452-3700	Information Technology Services	7,000	7,200	7,300	7,400	7,500
220-452-4000	Purchased Property Services	500	500	500	500	500
220-452-4210	Trash/Disposal Services	1,380	1,400	1,400	1,400	1,400
220-452-4310	Building Repair and Maintenance	22,500	23,100	23,500	23,900	24,400
220-452-4320	Equipment Repair and Maintenance	47,300	48,500	49,400	50,300	51,300
220-452-4340	Technology Repair and Maintenance	2,500	2,500	2,600	2,700	2,800
220-452-5000	Purchased Services	4,700	4,800	4,900	5,000	5,100
220-452-5200	Property/Casualty Insurance	19,276	20,000	20,400	20,800	21,200
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	68,000	70,700	72,100	73,500	75,000
220-452-5710	Electric	70,000	72,800	74,300	75,800	77,300
220-452-5800	Training/Travel (5)	3,500	3,600	3,700	3,800	3,900
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	7,300	7,400	7,500
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	23,500	24,100	24,600	25,100	25,600
220-452-6500	Merchandise For Resale	4,700	4,800	4,900	5,000	5,100
220-452-6710	Small Tools/Equipment	7,000	7,200	7,300	7,400	7,500
220-452-7000	Concessions	7,000	7,100	7,200	7,300	7,400
220-452-7100	Permits and Licenses	2,500	2,500	2,600	2,700	2,800
	Total Operating Expenditures	324,006	334,300	340,800	347,300	354,100
	Total Aquatic Center Expenditures	911,117	937,900	958,000	978,600	1,000,500
	Total Culture and Recreation	\$ 1,549,981	\$ 1,581,100	\$ 1,621,501	\$ 1,658,202	\$ 1,697,403

Five Year Projection - Lodging Tax



LODGING TAX FUND (230)		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
	Beginning Fund Balance	502,016	490,185	478,353	466,521	454,690
	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	811,955	800,123	788,291	776,460	764,628
	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	150,000	150,000	150,000	150,000	150,000
	Visitor Center Contract	40,000	40,000	40,000	40,000	40,000
	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	2,970	2,970	2,970	2,970	2,970
	Historic Preservation	2,800	2,800	2,800	2,800	2,800
	Woodland Park Main Street Contribution	30,000	30,000	30,000	30,000	30,000
	Special Events	35,000	35,000	35,000	35,000	35,000
	Street Light replacement program	20,000	20,000	20,000	20,000	20,000
	Trees Maintenance	14,000	14,000	14,000	14,000	14,000
	Memorial Park Debt Service	-	-	-	-	-
	Total Transfers Out	321,770	321,770	321,770	321,770	321,770
	Total Expenditures	321,770	321,770	321,770	321,770	321,770
	Ending Fund Balance	\$ 490,185	\$ 478,353	\$ 466,521	\$ 454,690	\$ 442,858

Five Year Projection - CTF



CONSERVATION TRUST FUND (240)						
		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
	Beginning Fund Balance	\$ 12,640	\$ 12,940	\$ 13,240	\$ 13,540	\$ 13,840
	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	87,940	88,240	88,540	88,840	89,140
	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	\$ 12,940	\$ 13,240	\$ 13,540	\$ 13,840	\$ 14,140

Five Year Projection - Streets CIF



STREETS CAPITAL IMPROVEMENTS FUND (410)		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	Beginning Fund Balance	\$ 975,941	\$ 1,305,554	\$ 1,719,046	\$ 1,808,658	\$ 2,242,503
	REVENUE					
	Taxes					
410-000-3133	Sales Tax 1% (7)	2,987,600	3,077,200	3,169,500	3,264,600	3,362,500
410-000-3139	Delinquent Sales Tax Penalty and Interest	2,500	2,500	2,500	2,500	2,500
	Total Taxes	2,990,100	3,079,700	3,172,000	3,267,100	3,365,000
410-000-3654	Transportation Capital Fees	40,000	40,000	40,000	40,000	40,000
	Total Charges for Services	3,030,100	3,119,700	3,212,000	3,307,100	3,405,000
	Investment Income					
410-000-3610	Interest On Deposits	125,000	100,000	100,000	100,000	100,000
	Total Investment Income	125,000	100,000	100,000	100,000	100,000
	Total Revenue	3,155,100	3,219,700	3,312,000	3,407,100	3,505,000
	Total Funds Available	4,131,041	4,525,254	5,031,046	5,215,758	5,747,503
	EXPENDITURES					
	Capital Outlay					
410-335-7201	Street Paving Improvements (1)	1,650,000	1,670,019	1,985,729	1,750,000	1,750,000
410-335-7202	Street Repairs (3)	450,000	324,480	337,459	300,000	300,000
410-335-7203	Street Concrete Repairs (4)	50,000	156,000	162,240	167,107	172,120
410-335-7204	Street Restriping (5)	100,000	10,000	75,000	77,211	77,212
410-335-7205	Trail Repairs/Maintenance	20,000	20,000	20,000	20,000	20,000
410-335-7206	Parking Lot Repair/Maintenance	-	50,000	50,000	50,000	50,000
410-335-7207	Sidewalk Improvements (6)	-	-	-	-	-
410-335-7500	Machinery and Equipment (2)	-	-	-	-	-
410-335-7510	Vehicles (7)	-	-	-	-	-
	Total Capital Outlay	2,270,000	2,230,499	2,630,428	2,364,318	2,369,332
	Transfers Out					
410-491-9100	To General Fund					
	Streets Personnel	555,486	575,709	591,960	608,937	626,076
	Total Transfers Out	555,486	575,709	591,960	608,937	626,076
	Total Expenditures	2,825,486	2,806,208	3,222,388	2,973,255	2,995,409
	Ending Fund Balance	\$ 1,305,554	\$ 1,719,046	\$ 1,808,658	\$ 2,242,503	\$ 2,752,094

Five Year Projection - Stormwater Fund



STORMWATER MANAGEMENT FUND (420)		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Beginning Fund Balance		\$ 525,308	\$ 542,233	\$ 554,189	\$ 561,025	\$ 562,588
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		710,308	727,233	739,189	746,025	747,588
EXPENDITURES						
Capital Outlay						
420-336-7210	Drainage Improvements	2,400	2,400	2,400	2,400	2,401
Total Capital Outlay		2,400	2,400	2,400	2,400	2,401
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	188,869
Ending Fund Balance		\$ 542,233	\$ 554,189	\$ 561,025	\$ 562,588	\$ 558,718

Five Year Projection - Water Utility



WATER UTILITY ENTERPRISE FUND (510)					
Fund Summary					
5-year Long-Term Financial Plan					
	2025	2026	2027	2028	2029
	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
Beginning Funds Available	\$ 10,677,710	\$ 6,116,949	\$ 5,775,223	\$ 4,944,925	\$ 4,814,098
REVENUE					
Water Operations					
Charges for Services	2,061,300	2,100,500	2,142,400	2,185,200	2,228,900
Investment Income	200,000	175,000	150,000	150,000	150,000
Total Water Operations Revenue	2,261,300	2,275,500	2,292,400	2,335,200	2,378,900
Water Capital					
Charges for Services	662,601	675,202	688,703	702,504	716,605
Total Water Capital Revenue	662,601	675,202	688,703	702,504	716,605
Water Rights					
Charges for Services	15,000	15,300	15,600	15,900	16,200
Total Water Rights Revenue	15,000	15,300	15,600	15,900	16,200
Total Water Utility Fund Revenue	2,938,901	2,966,002	2,996,703	3,053,604	3,111,705
Total Funds Available	13,616,611	9,082,951	8,771,926	7,998,529	7,925,803
EXPENDITURES					
Water Administration					
Salaries and Benefits	217,279	223,800	236,100	243,100	250,400
Operating Expenses	210,905	213,600	196,500	199,400	202,300
Total Water Administration	428,185	437,400	432,600	442,500	452,700
Water Treatment Operations					
Salaries and Benefits	354,228	365,000	385,000	396,500	408,401
Operating Expenses	669,250	691,000	704,900	718,900	733,200
Total Water Treatment Operations	1,023,478	1,056,000	1,089,900	1,115,400	1,141,601

Five Year Projection - Water Utility



WATER UTILITY ENTERPRISE FUND (510)					
Fund Summary					
5-year Long-Term Financial Plan					
	2025	2026	2027	2028	2029
	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
Water Debt Service and Capital					
Debt Service	-	-	-	-	-
Capital Outlay	5,075,000	840,000	1,300,000	600,000	600,000
Total Water Debt Service and Capital	5,075,000	840,000	1,300,000	600,000	600,000
Water Rights					
Operating Expenses	178,000	178,000	178,000	178,000	178,000
Total Water Rights	178,000	178,000	178,000	178,000	178,000
Water Field Services					
Salaries and Benefits	311,645	321,100	338,700	349,000	359,500
Operating Expenses	90,200	71,050	71,050	71,050	71,050
Total Water Field Services	401,845	392,150	409,750	420,050	430,550
Water Customer Services					
Salaries and Benefits	46,600	48,000	50,600	52,100	53,700
Operating Expenses	69,100	70,400	71,800	73,200	74,600
Total Water Customer Services	115,700	118,400	122,400	125,300	128,300
Water Transfers Out	277,454	285,777	294,351	303,181	312,277
Total Water Utility Fund Expenditures	7,499,662	3,307,727	3,827,001	3,184,431	3,243,428
Total Ending Funds Available	\$ 6,116,949	\$ 5,775,223	\$ 4,944,925	\$ 4,814,098	\$ 4,682,375

Five Year Projection - Water Utility



WATER UTILITY ENTERPRISE FUND (510)						
REVENUE						
		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
<u>Water Operations</u>						
Charges for Services						
510-342-3461	Metered Sales/Customers	2,003,200	2,041,300	2,082,100	2,123,700	2,166,200
510-342-3462	Physical Connect Fee	11,000	11,200	11,400	11,600	11,800
510-342-3463	Delinquent Penalty	5,300	5,400	5,500	5,600	5,700
510-342-3464	Sale Of Augmentation Water	36,600	37,300	38,000	38,800	39,600
510-342-3469	Other Water Revenue	5,200	5,300	5,400	5,500	5,600
	Total Charges for Services	2,061,300	2,100,500	2,142,400	2,185,200	2,228,900
Investment Income						
510-342-3610	Interest On Deposits	200,000	175,000	150,000	150,000	150,000
	Total Investment Income	200,000	175,000	150,000	150,000	150,000
	Total Water Operations Revenue	2,261,300	2,275,500	2,292,400	2,335,200	2,378,900
<u>Water Capital</u>						
Charges for Services						
510-343-3463	Delinquent Penalty	4,200	4,300	4,400	4,500	4,600
510-343-3465	Plant Investment (Tap) Fee	470,100	479,000	488,600	498,400	508,400
510-343-3466	Capital Replacement Fee	188,300	191,900	195,700	199,600	203,600
510-343-3467	Water Development Fees	-	-	-	-	-
	Total Charges for Services	662,601	675,202	688,703	702,504	716,605
	Total Water Capital Revenue	662,601	675,202	688,703	702,504	716,605
<u>Water Rights</u>						
Charges for Services						
510-344-3468	Water Rights Fees	15,000	15,300	15,600	15,900	16,200
	Total Charges for Services	15,000	15,300	15,600	15,900	16,200
	Total Water Rights Revenue	15,000	15,300	15,600	15,900	16,200
	Total Water Utility Fund Revenue	\$ 2,938,901	\$ 2,966,002	\$ 2,996,703	\$ 3,053,604	\$ 3,111,705

Five Year Projection - Water Utility



WATER UTILITY ENTERPRISE FUND (510)						
EXPENDITURES						
		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
<u>Water Administration</u>						
Salaries and Benefits						
510-341-1100	Salaries/Wages Full-time	174,360	179,600	189,500	195,200	201,100
510-341-1700	Insurance	25,020	25,800	27,200	28,000	28,800
510-341-1710	Payroll Taxes	10,500	10,800	11,400	11,700	12,100
510-341-1720	Retirement	6,600	6,800	7,200	7,400	7,600
510-341-1740	Workers' Comp	800	800	800	800	800
Total Salaries and Benefits		217,279	223,800	236,100	243,100	250,400
Operating Expenses						
510-341-3210	Legal Services	62,700	63,900	65,200	66,500	67,800
510-341-3230	Engineering Services	70,000	70,000	50,000	50,000	50,000
510-341-5000	Purchased Services (2)	4,000	4,100	4,200	4,300	4,400
510-341-5200	Property/Casualty Insurance	71,405	72,800	74,300	75,800	77,300
510-341-5300	Telephone/Communications	500	500	500	500	500
510-341-5800	Training/Travel (3)	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 (1)	300	300	300	300	300
Total Operating Expenses		210,905	213,600	196,500	199,400	202,300
Total Water Administration		428,185	437,400	432,600	442,500	452,700

Five Year Projection - Water Utility



WATER UTILITY ENTERPRISE FUND (510)						
EXPENDITURES						
		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
<u>Water Treatment Operations</u>						
Salaries and Benefits						
510-342-1100	Salaries/Wages Full-time	258,312	266,100	280,700	289,100	297,800
510-342-1200	Salaries/Wages Part-time	-	-	-	-	1
510-342-1300	Overtime	6,600	6,800	7,200	7,400	7,600
510-342-1700	Insurance	48,316	49,800	52,500	54,100	55,700
510-342-1710	Payroll Taxes	19,700	20,300	21,400	22,000	22,700
510-342-1720	Retirement	12,100	12,500	13,200	13,600	14,000
510-342-1740	Workers' Comp	9,200	9,500	10,000	10,300	10,600
Total Salaries and Benefits		354,228	365,000	385,000	396,500	408,401
Operating Expenses						
510-342-2335	Safety	7,500	7,600	7,800	8,000	8,200
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 (3)	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	16,600	16,900	17,200	17,500
510-342-5710	Electric	165,000	168,300	171,700	175,100	178,600
510-342-5750	Water Rights Assessments	30,000	30,600	31,200	31,800	32,400
510-342-5755	Conveyance Fees (2)	262,500	267,500	272,900	278,400	284,000
510-342-5800	Training/Travel (5)	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 (4)	3,200	3,300	3,400	3,500	3,600
510-342-6110	Materials and Supplies (1)	18,000	18,300	18,700	19,100	19,500
510-342-6210	Clothing/Uniforms	2,500	2,500	2,600	2,700	2,800
510-342-6310	Chemicals	60,000	70,000	71,400	72,800	74,300
Total Operating Expenses		669,250	691,000	704,900	718,900	733,200
Total Water Treatment Operations		1,023,478	1,056,000	1,089,900	1,115,400	1,141,601

Five Year Projection - Wastewater Utility



WASTEWATER UTILITY ENTERPRISE FUND (520)					
Fund Summary					
	5-year Long-Term Financial Plan				
	2025	2026	2027	2028	2029
	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
Beginning Funds Available	\$ 8,376,709	\$ 8,281,943	\$ 7,971,254	\$ 7,815,248	\$ 6,965,474
REVENUE					
Wastewater Operations					
Charges for Services	1,324,100	1,349,200	1,376,200	1,403,700	1,431,700
Investment Income	225,000	150,000	100,000	100,000	100,001
Total W/W Operations Revenue	1,549,100	1,499,200	1,476,200	1,503,700	1,531,701
Wastewater Capital					
Charges for Services	956,700	974,900	994,400	1,014,300	1,034,600
Total Wastewater Capital Revenue	956,700	974,900	994,400	1,014,300	1,034,600
Total W/W Utility Fund Revenue	2,505,800	2,474,100	2,470,600	2,518,000	2,566,301
Total Funds Available	10,882,509	10,756,043	10,441,854	10,333,248	9,531,775
EXPENDITURES					
Wastewater Administration					
Salaries and Benefits	118,823	122,400	129,100	133,000	136,900
Operating Expenses	125,696	128,000	130,500	133,000	135,500
Total Wastewater Administration	244,519	250,400	259,600	266,000	272,400
Wastewater Treatment Operations					
Salaries and Benefits	482,079	495,200	508,800	523,000	537,800
Operating Expenses	468,200	477,500	487,000	496,600	506,500
Total W/W Treatment Operations	950,279	972,700	995,800	1,019,600	1,044,300

Five Year Projection - Wastewater Utility



WASTEWATER UTILITY ENTERPRISE FUND (520)					
Fund Summary					
	5-year Long-Term Financial Plan				
	2025	2026	2027	2028	2029
	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
Wastewater Capital and Debt Service					
Debt Service	451,216	450,281	453,646	451,295	451,869
Capital Outlay	470,000	615,000	415,000	1,115,000	1,115,000
Total W/W Capital and Debt Service	921,216	1,065,281	868,646	1,566,295	1,566,869
Wastewater Field Services					
Salaries and Benefits	164,978	168,309	165,769	170,080	174,521
Operating Expenses	33,900	34,300	34,800	35,300	35,800
Total Wastewater Field Services	198,878	202,609	200,569	205,380	210,321
Wastewater Customer Services					
Salaries and Benefits	33,503	34,384	35,124	35,864	36,603
Operating Expenses	20,700	21,000	21,300	21,700	22,100
Total W/W Customer Services	54,203	55,384	56,424	57,564	58,703
Total Transfers Out	231,471	238,415	245,568	252,935	260,523
Total W/W Utility Fund Expenditures	2,600,566	2,784,789	2,626,606	3,367,774	3,413,116
Total Ending Funds Available	\$ 8,281,943	\$ 7,971,254	\$ 7,815,248	\$ 6,965,474	\$ 6,118,659

Five Year Projection - Wastewater Utility



WASTEWATER UTILITY ENTERPRISE FUND (520)						
REVENUE		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
<u>Wastewater Operations</u>						
Charges for Services						
520-347-3471	Sewer Charges	1,200,000	1,222,800	1,247,300	1,272,200	1,297,600
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	120,100	122,500	125,000	127,500
520-347-3479	Other Wastewater Revenue	800	800	800	800	800
Total Charges For Services		1,324,100	1,349,200	1,376,200	1,403,700	1,431,700
Investment Income						
520-347-3610	Interest	225,000	150,000	100,000	100,000	100,001
Total Investment Income		225,000	150,000	100,000	100,000	100,001
Total W/W Operations Revenue		1,549,100	1,499,200	1,476,200	1,503,700	1,531,701
<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	250,600	255,600	260,700	265,900
520-348-3476	Capital Replacement Fee	705,200	718,600	733,000	747,700	762,700
Total Charges For Services		956,700	974,900	994,400	1,014,300	1,034,600
Total Wastewater Capital Revenue		956,700	974,900	994,400	1,014,300	1,034,600
Total W/W Utility Fund Revenue		\$ 2,505,800	\$ 2,474,100	\$ 2,470,600	\$ 2,518,000	\$ 2,566,301

Five Year Projection - Wastewater Utility



WASTEWATER UTILITY ENTERPRISE FUND (520)						
EXPENDITURES						
		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
<u>Wastewater Administration</u>						
Salaries and Benefits						
520-346-1100	Salaries/Wages Full-time	\$ 93,603	\$ 96,400	\$ 101,700	\$ 104,800	\$ 107,900
520-346-1700	Insurance	15,620	16,100	17,000	17,500	18,000
520-346-1710	Payroll Taxes	5,600	5,800	6,100	6,300	6,500
520-346-1720	Retirement	3,500	3,600	3,800	3,900	4,000
520-346-1740	Workers' Comp	500	500	500	500	500
Total Salaries and Benefits		118,823	122,400	129,100	133,000	136,900
Operating Expenses						
520-346-3200	Professional Services	40,000	-	-	-	-
520-346-3210	Legal Services	29,700	30,300	30,900	31,500	32,100
520-346-5000	Purchased Services (1)	2,100	2,100	2,100	2,100	2,100
520-346-5200	Property/Casualty Insurance	90,996	92,700	94,600	96,500	98,400
520-346-5300	Telephone/Communications	500	500	500	500	500
520-346-5800	Training/Travel (2)	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		125,696	128,000	130,500	133,000	135,500
Total W/W Administration		244,519	250,400	259,600	266,000	272,400

Five Year Projection - Wastewater Utility



WASTEWATER UTILITY ENTERPRISE FUND (520)						
EXPENDITURES						
		5-year Long-Term Financial Plan				
		2025	2026	2027	2028	2029
		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	358,786	366,000	373,300	380,800	388,400
520-347-1300	Overtime	16,000	16,300	16,600	16,900	17,200
520-347-1700	Insurance	58,193	62,800	67,800	73,200	79,100
520-347-1710	Payroll Taxes	24,300	24,800	25,300	25,800	26,300
520-347-1720	Retirement	15,300	15,600	15,900	16,200	16,500
520-347-1740	Workers' Comp	9,500	9,700	9,900	10,100	10,300
Total Salaries and Benefits		482,079	495,200	508,800	523,000	537,800
Operating Expenses						
520-347-2335	Safety	2,100	2,100	2,100	2,100	2,100
520-347-3350	Laboratory Services (5)	10,000	10,200	10,400	10,600	10,800
520-347-3700	Information Technology Services	10,500	10,700	10,900	11,100	11,300
520-347-4210	Trash/Disposal Services	9,000	9,200	9,400	9,600	9,800
520-347-4320	Equipment Repair and Maintenance (2)	50,000	51,000	52,000	53,000	54,100
520-347-4400	Vehicle Maintenance	4,100	4,200	4,300	4,400	4,500
520-347-5000	Purchased Services (4)	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	40,800	41,600	42,400	43,200
520-347-5710	Electric	166,400	169,700	173,100	176,600	180,100
520-347-5800	Training/Travel (6)	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 (3)	7,200	7,300	7,400	7,500	7,700
520-347-6110	Materials And Supplies (1)	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	88,000	89,700	91,500	93,300	95,200
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		468,200	477,500	487,000	496,600	506,500
Total W/W Treatment Operations		950,279	972,700	995,800	1,019,600	1,044,300

Five Year Projection - Wastewater Utility



WASTEWATER UTILITY ENTERPRISE FUND (520)					
EXPENDITURES					
5-year Long-Term Financial Plan					
	2025	2026	2027	2028	2029
	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
<u>Wastewater Capital</u>					
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
520-470-8540	Principal - 2016 CWRPDA Loan	276,468	279,281	285,894	287,113
520-470-8541	Interest - 2016 CWRPDA Loan	24,000	20,250	17,000	15,375
520-470-8542	Loan Servicing - 2016 CWRPDA Loan	50,746	50,746	50,746	50,746
	Total Debt Service	451,216	450,281	453,646	451,295
Capital Outlay					
520-348-7301	WWTP Expansion/Design Engineering	25,000	25,000	25,000	25,000
520-348-7200	WW Collection Improvements (1)	50,000	200,000	200,000	300,000
520-348-7300	Improvements-Plant (2)	10,000	350,000	150,000	750,000
520-348-7500	Machinery and Equipment (3 & 4)	385,000	40,000	40,000	40,000
	Total Capital Outlay	470,000	615,000	415,000	1,115,000
	Total Wastewater Capital	921,216	1,065,281	868,646	1,566,295

Five Year Projection - Wastewater Utility



WASTEWATER UTILITY ENTERPRISE FUND (520)						
EXPENDITURES						
	5-year Long-Term Financial Plan					
	2025	2026	2027	2028	2029	
	Projected	Projected	Projected	Projected	Projected	
	Budget	Budget	Budget	Budget	Budget	
<u>Wastewater Field Services</u>						
Salaries and Benefits						
520-349-1100	Salaries/Wages Full-time	121,047	123,500	127,205	131,021	134,952
520-349-1300	Overtime	2,400	2,400	2,400	2,400	2,400
520-349-1700	Insurance	19,316	19,700	16,300	16,300	16,300
520-349-1710	Payroll Taxes	9,814	10,009	10,304	10,607	10,919
520-349-1720	Retirement	9,300	9,500	6,360	6,551	6,748
520-349-1740	Workers' Comp	3,100	3,200	3,200	3,201	3,202
	Total Salaries and Benefits	164,978	168,309	165,769	170,080	174,521
Operating Expenses						
520-349-2335	Safety	1,500	1,500	1,500	1,500	1,500
520-349-4320	Equipment Repair and Maintenance (2)	1,500	1,500	1,500	1,500	1,500
520-349-4370	Sewer Taps and Repairs	1,000	1,000	1,000	1,000	1,000
520-349-4400	Vehicle Maintenance	7,600	7,700	7,900	8,100	8,300
520-349-5000	Purchased Services (3)	6,700	6,800	6,900	7,000	7,100
520-349-5300	Telephone/Communication	2,100	2,100	2,100	2,100	2,100
520-349-5800	Training/Travel (4)	5,000	5,100	5,200	5,300	5,400
520-349-6125	Meetings/Mileage/Meals	500	500	500	500	500
520-349-6110	Materials And Supplies (1)	6,600	6,700	6,800	6,900	7,000
520-349-6210	Clothing/Uniforms	1,400	1,400	1,400	1,400	1,400
	Total Operating Expenses	33,900	34,300	34,800	35,300	35,800
	Total Wastewater Field Services	198,878	202,609	200,569	205,380	210,321
<u>Wastewater Customer Services</u>						
Salaries and Benefits						
520-351-1100	Salaries/Wages Full-time	23,055	23,700	24,200	24,700	25,200
520-351-1700	Insurance	7,716	7,900	8,100	8,300	8,500
520-351-1710	Payroll Taxes	1,833	1,884	1,924	1,964	2,003
520-351-1720	Retirement	900	900	900	900	900
	Total Salaries and Benefits	33,503	34,384	35,124	35,864	36,603
Operating Expenses						
520-351-4340	Technology Repair and Maintenance	2,400	2,400	2,400	2,400	2,400
520-351-5350	Postage/Shipping (1)	5,600	5,700	5,800	5,900	6,000
520-351-5800	Training/Travel (2)	300	300	300	300	300
520-351-5900	Bank Charges/Online Payment Fees	12,200	12,400	12,600	12,900	13,200
520-351-6100	Supplies	200	200	200	200	200
	Total Operating Expenses	20,700	21,000	21,300	21,700	22,100
	Total W/W Customer Services	54,203	55,384	56,424	57,564	58,703
Transfers Out						
520-491-9100	Transfer to General Fund	231,471	238,415	245,568	252,935	260,523
	Total Transfers Out	231,471	238,415	245,568	252,935	260,523
	Total Wastewater Utilities Enterprise Fund Expenditures	2,600,565.77	2,784,789.16	2,626,606.17	3,367,773.57	3,413,116.01



Appendices

2025 Pay Plan



Adopted Pay Plan 7.1.24

Revised 7.1.24

Grade	Minimum	Midpoint	Maximum	Jobs
19	\$135,454	\$176,093	\$216,732	City Manager
18	\$125,556	\$160,085	\$194,614	Deputy City Manager
17	\$114,142	\$145,532	\$176,920	
16	\$105,846	\$132,303	\$158,792	Police Chief Public Works Director/City Engineer Utilities Director
15	\$96,215	\$120,273	\$144,332	Parks and Rec Director City Clerk with MMC Police Captain Planning Director
14	\$87,473	\$109,337	\$131,200	Police Lieutenant Chief Plant Operator Budget Manager Chief Accountant/Treasurer Support Services Manager Sr. HR Manager Operations and Technology Manager
13	\$79,528	\$99,407	\$119,287	
12	\$72,294	\$90,370	\$108,445	Sergeant Crew Chief Operators Public Works Superintendent Associate Project Manager Aquatic Manager Senior Planner
11	\$66,332	\$82,912	\$99,493	Crew Chief Fleet Treatment Operator A Police Officer III
10	\$60,858	\$76,070	\$91,292	Utilities Supervisor Crew Chief Facilities and Grounds Systems Administrator General Ledger Accountant Operator III Deputy City Clerk with CMC Treatment Operator B Police Officer II Planner II Construction Inspector
9	\$55,936	\$68,528	\$81,120	Assistant Dispatch Supervisor Treatment Operator C Operator II Planner I

2025 Pay Plan Continued



Adopted Pay Plan 7.1.24

Revised 7.1.24

Grade	Minimum	Midpoint	Maximum	Jobs
				Communications and Marketing Coordinator Police Officer I Court Coordinator Mechanic II
8	\$50,398	\$61,739	\$72,885	Mechanic I Zoning/Code Compliance Specialist Treatment Operator D Operator I Dispatcher III Property and Evidence Technician GIS Technician Utility Billing Technician III Planning and Building Tech Sales Tax Accountant Police Officer Cadet Court Coordinator
7	\$45,402	\$55,618	\$65,833	Dispatcher II Maintenance III Facilities and Grounds Deputy City Clerk without CMC Program Coordinator - Parks and Rc Utility Billing Technician II Sports Coordinator Help Desk Technician Event Center Manager Permit Technician
6	\$41,753	\$50,101	\$58,450	Dispatcher I Maintenance II Facilities and Grounds Human Resources Assistant Utilities Assistant Utility Billing Technician I Assistant Aquatics Manager Administrative Assistant Parks and Recreation Administrative Assistant III
5	\$38,305	\$45,964	\$53,623	Maintenance I WAC Administrative Assistant II Maintenance I Facilities and Grounds
4	\$35,144	\$42,167	\$49,190	Administrative Assistant I
3	\$32,928	\$38,688	\$44,448	Sports Site Supervisor Water Fitness Instructor
2	\$30,211	\$35,494	\$40,778	
1	\$28,960	\$32,567	\$37,415	UPPC Maintenance Assistant Swim Instructor Lifeguard

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			WASTEWATER UTILITY FUND				
	CWRPDA 2015 \$2,000,000 Loan Agreement			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