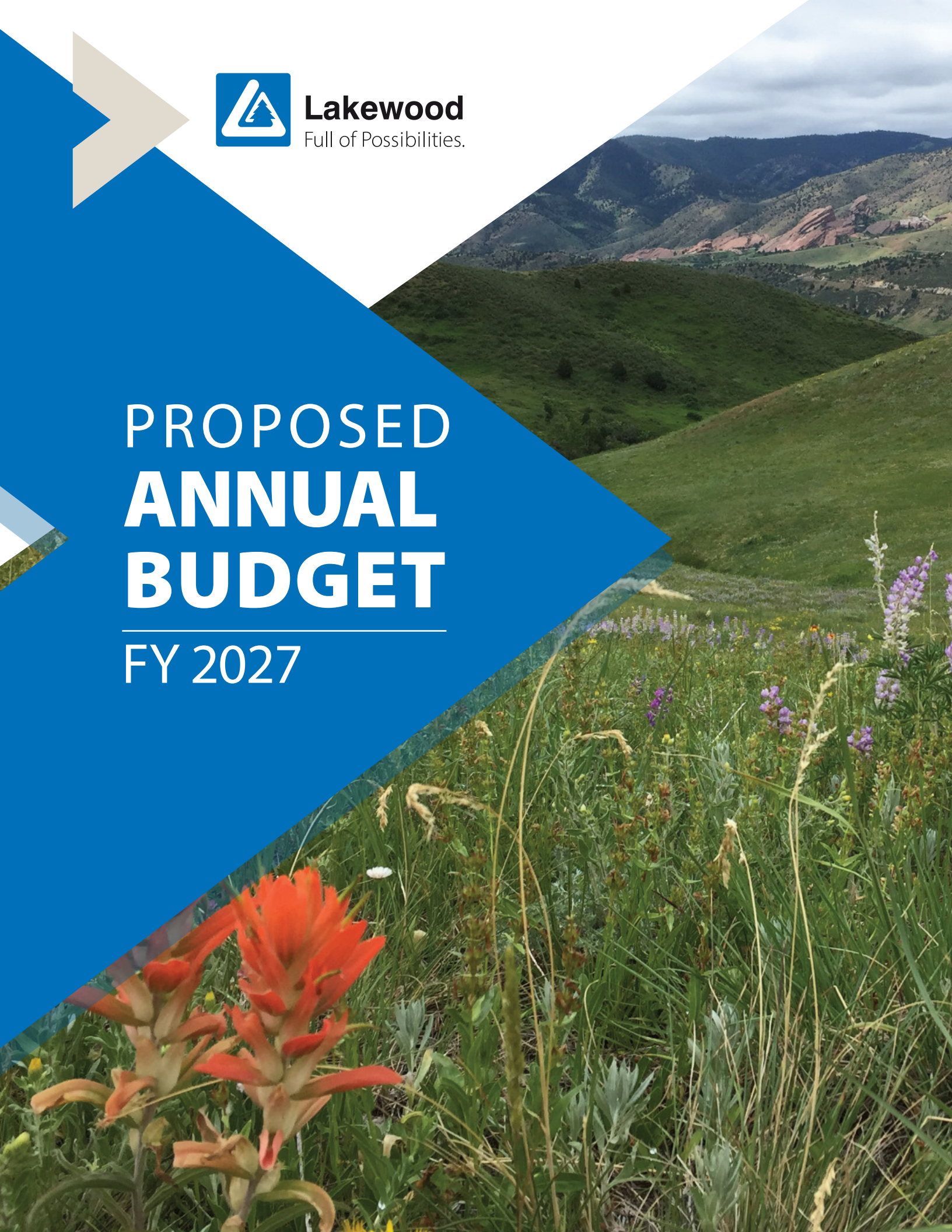
Lakewood
Full of Possibilities.

PROPOSED ANNUAL BUDGET

FY 2027



CITY OF LAKEWOOD, COLORADO
ANNUAL BUDGET
2027





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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Lakewood
Colorado

For the Fiscal Year Beginning

January 01, 2026

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Lakewood, Colorado** for its annual budget for the fiscal year beginning **January 1, 2026**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Budget Preparation

Chief Financial Officer	Holly Björklund
Budget and Financial Strategy Manager	Mathew Wasserburger
Sr. Financial Analyst	Patrick O'Brien
Financial Analyst	Jacob Thielen

Department Budget Coordinators

City Manager's Office	Ben Goldstein
Mayor and City Council	Ben Goldstein
City Attorney's Office	Leslie Jones
City Clerk's Office	Jay Robb
Community Resources	Amber Thill/Ross Williams
Finance	Mathew Wasserburger
Human Resources	Meghan Garcia-Ortiz
Information Technology	Tom Charkut
Municipal Court	Tamara Smith
Sustainability and Community Development	Chris Conner
Police	Deborah Dinkel
Public Works	Maria D'Andrea
Non-Departmental	Erin Gallagher

Capital Improvement and Preservation Plan Coordinators

Facilities & Infrastructure Maintenance	Brad Bishop
Community Resources	Ross Williams
Information Technology	Tom Charkut
Public Works	Maria D'Andrea

Using the Budget Document

Each year, the City Manager and staff prepare an Annual Budget that serves as the funding plan for the policies, goals, and service levels set by the City Council. This document is a comprehensive decision-making tool that provides details for the 2026 Revised Budget and the 2027 Annual Budget, including audited prior-year actuals, the current year's adopted and revised budgets, next year's budget data, and forecasted (estimated) data beyond the budget year.

This guide provides an overview of the city's budget process and financial structure, along with the resources that fund city services and operations. It outlines the policies, goals, and issues that shape the budget, followed by details on revenues, expenditures, and departmental programs. The document is organized into seven sections:

Introduction

This section introduces the city, including its history, demographics, economy, community profile, vision, mission, strategic initiatives, organizational structure, and elected and appointed officials. It also features the City Manager's Budget Message, which summarizes the factors shaping the budget and highlights program successes from prior years. Together, these elements provide context for the Annual Budget and the priorities guiding its implementation.

Budget Overview

This section provides a snapshot of the city's total budget, including revenues and expenditures across all funds. It explains the sources of funding that support city operations and capital needs, along with summaries of the budget process, fund structure, and forecasting methods. Key highlights include revenue and expenditure overviews, budget summaries by fund and department, staffing information, debt service obligations, and how financial resources align with City Council goals.

Fund Summaries

This section provides supporting detail for the revenues and operating expenditures of all funds that require appropriations. It includes a description of each fund along with a summary of estimated financial sources and uses, plus the notes and assumptions used in forecasting the budget.

Strategic Plan

The Strategic Plan presents historical and projected financial sources and uses for the General Fund, Special Revenue Funds, Capital Projects Funds, Enterprise Funds, Internal Service Funds and a summary of all revenue funds, along with the assumptions behind these projections.

Operating Summaries

This section shows how each city department uses its resources to serve the community. It includes an overview of department programs, staffing, budgets, and goals, as well as details on what each program does, its expected outcomes, and how it is funded. Each city department provides the data included in its operating summary.

Five-Year Capital Improvement and Preservation Plan

This section presents the city's Five-Year Capital Improvement and Preservation Plan, which is updated annually and adopted alongside the Annual Budget. It outlines the city's investments in facilities and infrastructure, including buildings, streets, parks, open space, and utilities. The plan prioritizes projects based on citizen needs, available funding, and costs.

Appendix

The Appendix provides supplemental information to support the budget, including schedules of capital purchases and fund transfers, the 2026 Revised and 2027 Budget Appropriation and Mill Levy Ordinances, as well as a glossary of terms and a list of acronyms used throughout the document.

FISCAL YEAR 2027

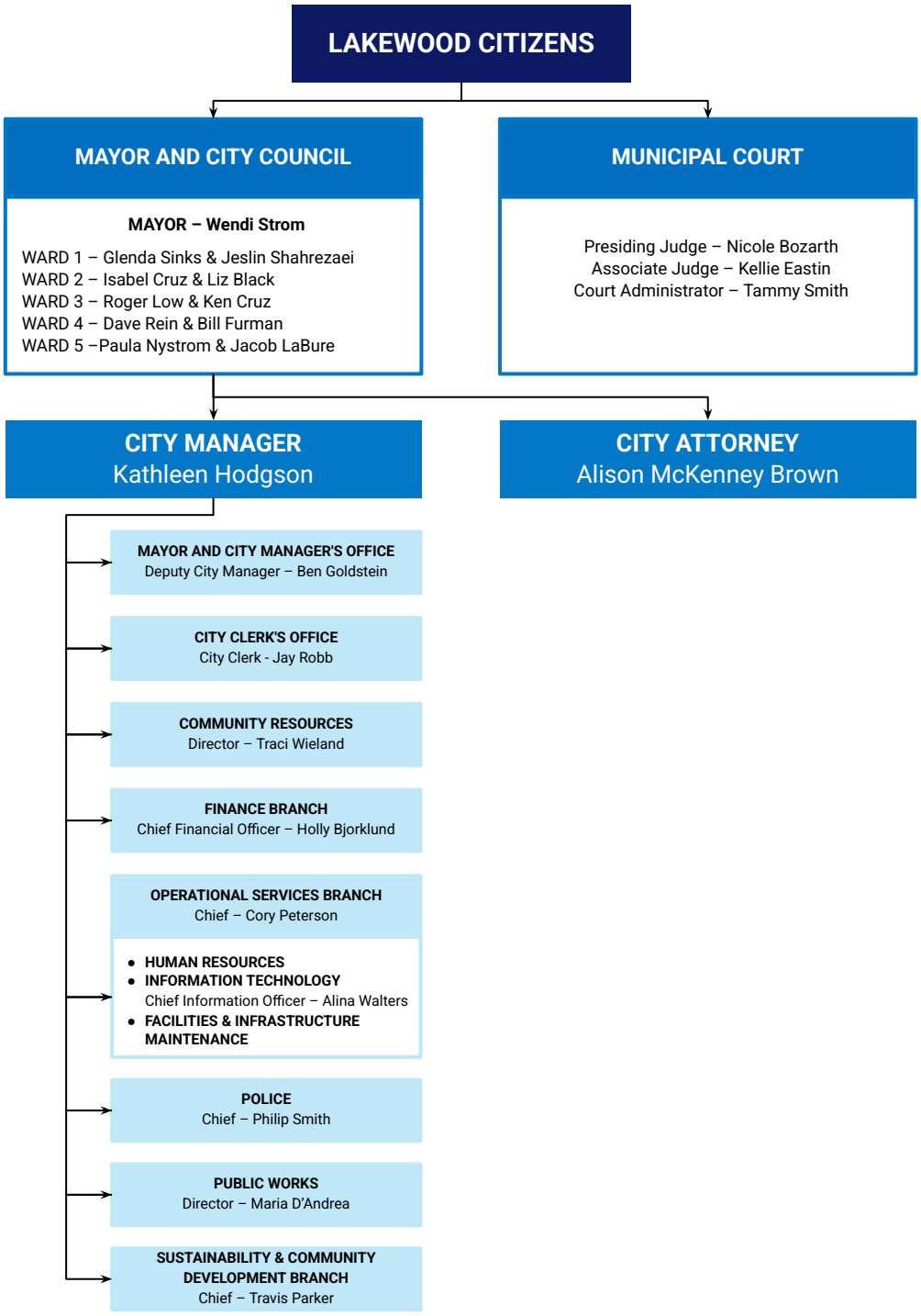
Introduction



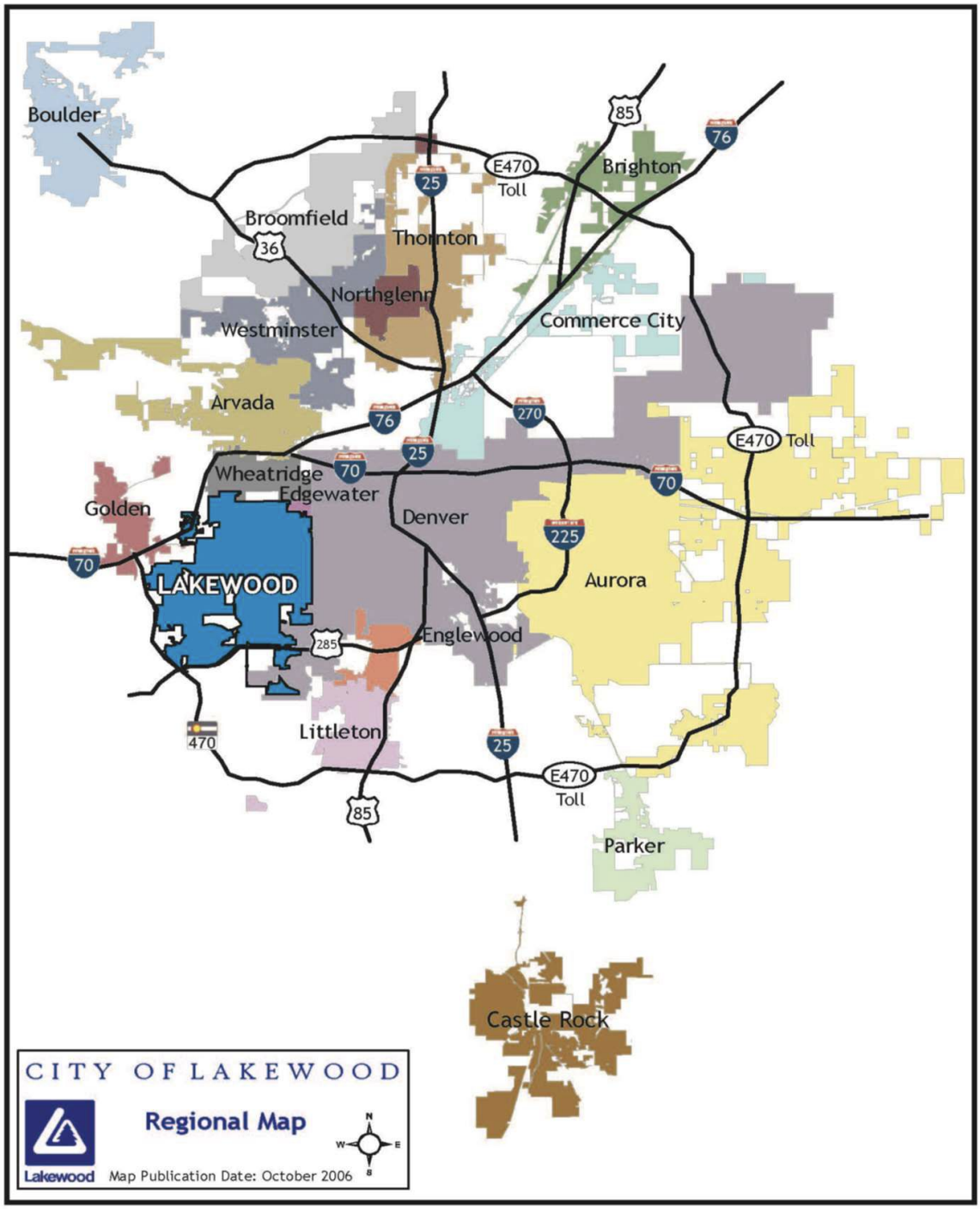


Lakewood
Colorado

City Organizational Chart



State and Metro Area Map



City Government

City of Lakewood Elected Officials



Wendi Strom
(303) 987-7040
wstrom@LakewoodCO.gov

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

WARD 1



Glenda Sinks
(303) 233-7729
gsinks@LakewoodCO.gov



Jeslin Shahrezaei
(303) 987-7728
jshahrezaei@LakewoodCO.gov

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

Council member Jeslin Shahrezaei was elected to a four-year term in November 2025.

WARD 2



Isabel Cruz
(303) 987-7739
icruz@LakewoodCO.gov



Liz Black
(303) 987-7738
Liz.Black@LakewoodCO.gov

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

Council member Liz Black was elected to a four-year term in November 2025.

WARD 3



Roger Low
(303) 987-7743
rlow@LakewoodCO.gov



Ken Cruz
(303) 987-7740
kcruz@LakewoodCO.gov

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

Council member Ken Cruz was elected to a four-year term in November 2025.

WARD 4



David Rein
(303) 987-7766
drein@LakewoodCO.gov

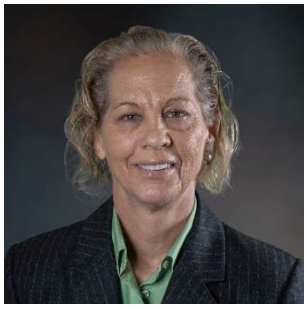


Bill Furman
(303) 987-7748
bfurman@LakewoodCO.gov

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

Council member Bill Furman was elected to a four-year term in November 2025.

WARD 5



Paula Nystrom
(303) 987-7767
pnystrom@LakewoodCO.gov



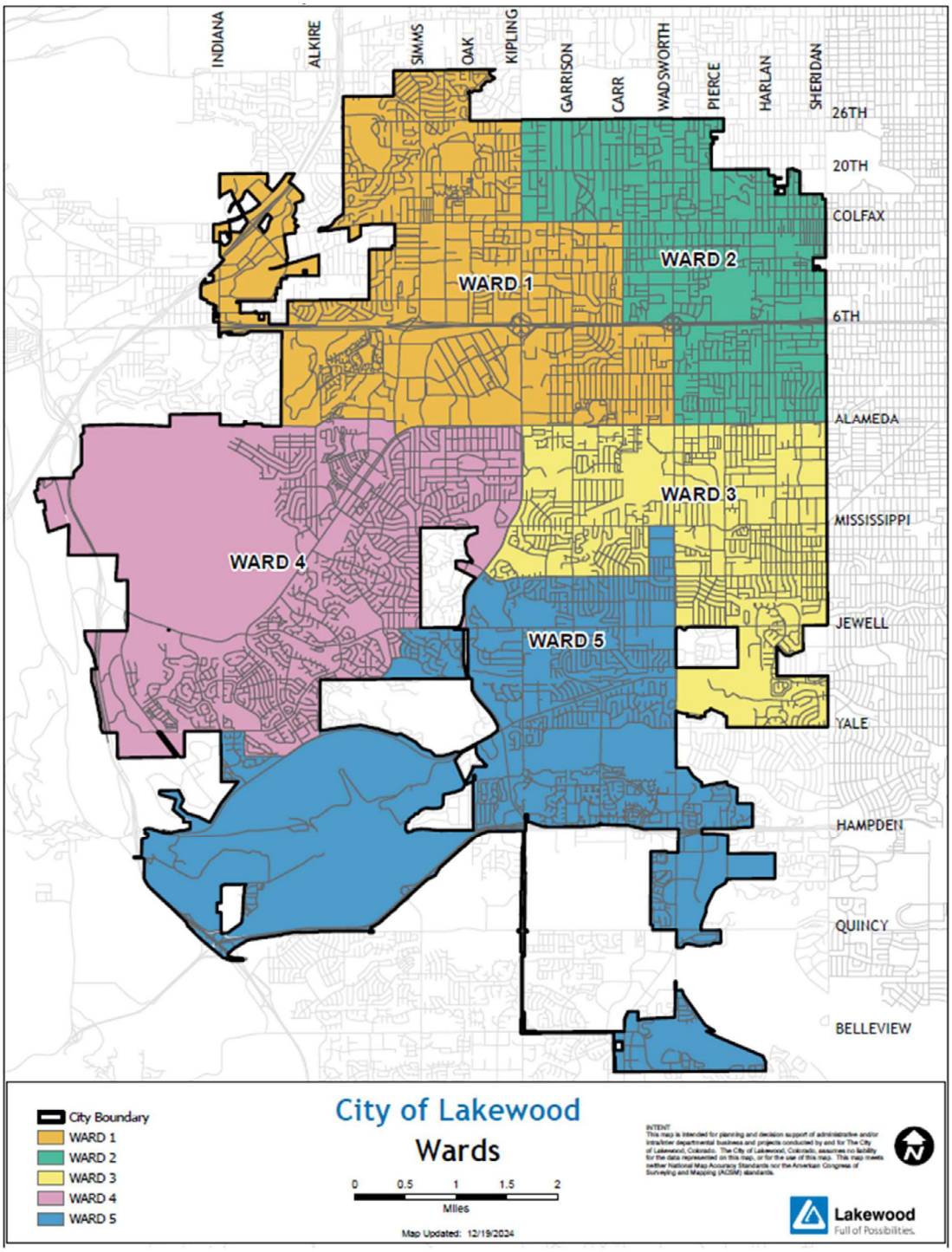
Jacob LaBure
(303) 987-7776
jlabure@LakewoodCO.gov

Council member Paula Nystrom was elected to a four-year term in November 2025.

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

Note: Term limitations equal two terms of four years each.

City of Lakewood Ward Map



Budget & Audit Board

City Council adopted Ordinance O-2018-12 establishing the Budget & Audit Board effective July 9, 2018. The Board consists of three Council Members and three residents who are selected at large by the Screening Committee and appointed by Council. The board meets as necessary and is charged with serving as an oversight committee reviewing financial statements, budget forecasts and to provide feedback on budgetary compliance with city policies. Resident members serve three-year terms and may serve no more than two terms.

City Council Members:



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



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



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

Community Member Representatives:



Lauren Sisneros
Term Ending
December 31, 2027



Sarah Raizk
Term Ending
December 31, 2028



Shane Smith
Term Ending
December 31, 2028

Authority, Expectations, and Tasks of the Board

Tasks of the citizen representatives of the Budget and Audit Board should be in an oversight capacity: review financial statements, review budget forecasts for revenues and expenditures, and provide feedback on the compliance with city policies. The expectations may change pursuant to the City Council's instruction. Expectations of the community member representatives are to work together with the City Council.

Lakewood
City Manager's Office

City Manager's 2027 Budget Message



Honorable Mayor and City Council members:

This year's budget message marks my final one as your city manager, a role that has been the greatest honor of my career. With this as my 18th year leading the city's annual budget process, I feel a deep sense of pride, gratitude, and reflection. As has been the case throughout my tenure as city manager, the 2027 budget has been crafted with the principles that have shaped our work together: fiscal responsibility and the long-term commitment to the well-being of our residents, businesses, local workforce, and community members.

While the challenges facing municipalities continue to evolve, our city remains financially stable because of responsible fiscal decisions the City Council has made with each adopted annual budget and the commitment of our employees who diligently manage public resources, find ways to work more efficiently, and care deeply about our mission.

Throughout my 46 years with the city, Lakewood's financial stability has always been a priority because the annual budget serves as the foundation for accomplishing what is most important to the community. Each year, the budget asks us to carefully assess our current realities, listen closely to our residents, and make disciplined decisions about how we deliver services. The city has long managed the imbalance between the revenues available to pay for city services and the growing costs to provide them. This imbalance becomes more apparent

in times such as these when the city's main source of funds – sales and use taxes paid by those who shop, build, or provide services in Lakewood – are flattening and economic uncertainty continues.

The city is also feeling the impacts of continued inflation, and this puts pressure on Lakewood's budget as the costs of fuel for police cars, asphalt to pave city streets, insurance to protect the city's recreation centers, and other expenses that are beyond the city's control continue to rise. The combined challenge of flattening revenue and rising expenses is creating a period in which the city will have constrained resources.

Building this year's budget required months of careful analysis and difficult choices across every department, even as the need for city services continues to grow. Budget direction to departments focused on maintaining ongoing commitments and core functions, with new spending generally limited to contractual obligations, unavoidable inflationary increases, grant-funded initiatives, and the completion of existing projects delayed by prior budget constraints.

Even with these challenges, this proposed 2027 Annual Budget prioritizes core services, essential infrastructure investments, and public safety, sustainability, and organizational quality. It reflects both our current realities and will carry Lakewood forward beyond my tenure. I am confident that the foundations we have built together will enable the next city manager and the entire organization to continue the work on the community's goals and priorities.

Infrastructure

Important transportation projects were completed in 2026 such as the revamping of the Wadsworth Boulevard and Morrison Road intersection, creating a safe entrance to Peak View Park and providing much needed sidewalk and other improvements. Repaving occurred on West 20th and West 26th avenues through the cooperation of and sharing costs with Edgewater and Wheat Ridge.

In our continued effort to create a more complete transportation system serving all users whether they are pedestrians, bicyclists, or motorists, the 2026 budget built nearly three miles of missing sections of sidewalks in several locations in the city. An additional $200,000 was allocated in support of new bike lanes.

However, to meet budget constraints that arose during 2026, the city's traffic signal installations were reduced, and a water main replacement project in West Colfax Avenue was delayed. The city's annual street maintenance program was also limited to $8 million, a reduction of $4 million.

For the 2027 budget, the West Colfax Transportation Safety Project and the North Dry Gulch Improvement Project are examples of existing projects that continue to receive funding in order to complete all phases of these essential improvements, which will remove the flood plain from 150 properties and make West Colfax Avenue a safer place to travel for all. Because the city saved up for these projects by building up its savings accounts known as a "fund balance" during previous years, it has made completion of these projects financially feasible.

The 2027 budget continues the city's investment in transportation infrastructure by emphasizing projects already underway before advancing the next priorities as funding becomes available. Planned improvements include the delayed Lakewood High School sidewalk project, new bicycle infrastructure on Garrison Street, pedestrian and bicycle crossing enhancements at Jewell Avenue and Carr Street, and grant-supported safety improvements along the Sheridan Boulevard and Pierce Street corridors.

The city celebrated the opening of its 115th park in 2026 with Two Creeks Park, completing a decades-long process to bring this park to life. Wright Park was revitalized, providing a much-needed facelift for this important park

that serves more than 2,000 residences, many that are multifamily complexes with limited outdoor space or yards, within one-quarter mile of the park in Ward 4. The 2026 budget also funded playground improvements in parks as well as improvements to Carmody Recreation Center and a community engagement process to design a new pool for Morse Park.

The long-term planning effort for William F. Hayden Park on Green Mountain will be completed in 2026, garnering the largest open house attendance and community engagement for a Community Resources' project . The city also continued its annual tree sale for residents to buy trees at a discount to plant as part of the city's effort to increase Lakewood's tree canopy.

Despite budget constraints that required postponing some planned investments in 2026, the proposed 2027 budget renews the city's commitment to expanding and enhancing park amenities. Funding is included to begin development of Porter Park following last year's delay, continue the city's parkland acquisition program, and support the planned acquisition of the former Molholm Elementary property to create a neighborhood park and gathering space in an area of Lakewood in need of additional parkland. Together, these investments advance the city's long-term goal of expanding access to parks and open space while responding to community priorities.

Homelessness and Attainable Housing

Addressing the challenges caused by homelessness played a significant role in the 2026 budget, with about $4.8 million used to support the opening of the VOA Colorado Navigation Center and community support programs for those who are unhoused. A cooperative agreement among Jefferson County and its cities for cold weather sheltering also was accomplished in 2026, and the budget allocated money for eviction prevention services. All of these steps were crucial because they provided Jefferson County with its first ever 24/7/365 shelter that includes accompanying services to move those who are homeless into stable housing, and they accomplished important steps in the regional approach to tackling this community issue.

To help create attainable housing, the 2026 budget added an affordable housing planner to implement the streamlined permitting review for these kinds of projects under Colorado Proposition 123. The city also completed the transactions for the innovative approach to work with Jeffco Public Schools and a local nonprofit to repurpose a closed school into a new community campus that will provide a suite of services for low-income families, many with students in Jeffco Public Schools, to help stabilize those families and prevent evictions and other financial stresses. The 2027 budget continues the city's strategic use of Opioid Settlement funds to support individuals affected by substance use disorders. Municipal Court will continue providing eligible participants with access to treatment and stabilization services, including medically assisted treatment, therapeutic services, sober living support, educational courses, urinalysis testing, transportation assistance, and a variable-hour court navigator who connects individuals involved in the court system with needed resources.

The Police Department is expanding the PREVAIL program through Opioid Settlement funds and grant-funded variable-hour case management support. Through the Community Action Team's Homeless Navigation and PREVAIL programs, these resources provide outreach, stabilization services, treatment connections, and other client supports to help individuals affected by opioid use move toward recovery and housing stability.

Sustainability

The sustainability efforts in 2026 included launching a drop-off composting service for food scraps at the low cost of $5 a month for residents and completing the installation of solar power at Whitlock Recreation Center. The framework for helping the largest commercial buildings in the city reduce their emissions also got

underway in 2026 as part of the city's goal to reduce greenhouse gas emissions. Sustainability staff's Outdoor Water Conservation Programs continued to be popular, and the Free Home Energy Assessment Program for homeowners continued in 2026.

A sustainability staff person was also added in 2026 to support waste diversion, climate protection, and sustainability efforts, and six additional electric vehicles, along with 12 hybrid vehicles, joined the city's fleet as part of the city's annual vehicle replacement program.

The 2027 budget continues investments in sustainability initiatives that support City Council priorities for climate protection, resilience, waste reduction, and community assistance. The proposed $100,000 Climate Protection Program allocation will continue efforts that reduce greenhouse gas emissions, improve energy efficiency, strengthen community resilience, and assist residents with rising energy costs through programs such as residential energy audits, heat pump rebates, resilience initiatives, tree plantings, low-income energy assistance, and youth climate education.

The budget also includes $150,000 for the Zero Waste Program, supporting continued progress toward waste diversion and environmental stewardship goals. Funding will maintain successful community programs that increase recycling and composting participation, expand access to hard-to-recycle material disposal, support zero waste education, and provide resources such as food scrap drop-off and yard waste programs.

Public Safety

In 2026, the Police Department launched its Drone as First Responders program, which resulted in agents not needing to respond to a call for service at a rate of almost 40 percent. The department also launched its Transparency Portal to provide the public a centralized, accessible way to stay informed and engaged with the department's activities and efforts.

Staff positions added in 2026 included three mental health co-responders who answer calls alongside police agents to best address those in crisis, and these positions were funded through grants. The Colorado Auto Theft Prevention Authority-Metropolitan Auto Theft Task Force (C-MATT) also received the first-of-its kind camera capable of capturing latent fingerprints, DNA, and body fluids from recovered stolen vehicles, which aid in solving auto theft cases. While the auto theft task force is managed by the Lakewood Police Department, it works to prevent auto thefts throughout the metro area.

Additionally, Economic Development's Business Safety and Security Program awarded $62,870 to 13 Lakewood businesses through expanded eligibility citywide to support businesses in purchasing items such as security cameras, exterior lighting, locks, and keypads. Businesses and anchors along West Colfax Avenue also have reported tangible safety improvements resulting from the close collaboration of the Police Department, Housing and Thriving Communities Division, and the Economic Development Office. In fact, in the last 36 months, the Police Department recorded a 14 percent reduction in crime in across the city.

Business & Occupation Tax

The 2026 Annual Budget had to be adjusted after City Council approved it because the Colorado Supreme Court prohibited Lakewood from collecting the business and occupation tax from telecommunications providers. This court ruling required the city to refund the business and occupation tax that telecommunication providers had previously paid to the city. The initial estimate of the cost of this refund was $42 million, requiring the 2026 Annual Budget to be adjusted to account for this refund.

Several reductions were made in the 2026 budget including delaying the development of Porter Park, reducing the parks acquisition budget, reducing traffic signal installations, and delaying a water main replacement project in West Colfax Avenue.

To pay for this refund, the city expected to use $29 million from the Taxpayer's Bill of Rights (TABOR) Fund and $13 million from the General Fund, including drawing from the city's savings accounts. Although TABOR Funds are designated to be used for public safety needs, parks and open space amenities, and infrastructure projects, the court ruled that funds had to come back out of the TABOR Fund because improperly collected business and occupation tax had gone into the TABOR Fund.

Acknowledgment and Thanks

I want to extend my heartfelt appreciation to the numerous staff, City Council members and mayors I have worked with throughout the decades of my career. I close out my time with Lakewood knowing that the true strength of Lakewood isn't found in its buildings, parks or programs, but in the incredible people who make it all happen. I've been fortunate to work with some of the most talented, professional, passionate, and capable people you could ever hope to meet. I have found it nothing short of extraordinary.

Together, we've navigated rough currents and calm waters alike, always keeping our eyes on what matters most: serving the people of Lakewood with integrity, creativity, and compassion. This community has inspired me every day, and I will forever be grateful for this opportunity to serve.

As I step into retirement, I do so knowing that the city is poised for continued success. Thank you for the privilege of working alongside you.

Sincerely,

Kathleen E. Hodgson

Kathleen E. Hodgson

City Manager

Lakewood
Colorado

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

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

Original Letter: August 22, 2026

Mayor and City Council,

The purpose of this memo is to document the planned use of $7.2 million in General Fund reserves in the 2027 Budget. This planned use of fund balance is part of a multi-year strategy to use prior-year savings to support important services and projects, including housing, infrastructure, and public safety.

Key uses of the $7.2 million include Community Support Programs serving residents experiencing homelessness and a one-time TABOR policy reserve to address the potential for a higher TABOR transfer if the city receives additional state grants, donations, or other revenue subject to the TABOR limit.

The 2027 Budget also includes several General Fund programs supported by designated revenues. These include youth programs funded through the Metropolitan Football Stadium District sale, Climate Protection initiatives, opioid settlement recovery programs, and waste diversion programs funded through bag fees.

At the end of 2027, General Fund reserves are projected to be $45.3 million, which remains above the City Council's 10 percent minimum fund balance requirement for the General Fund.

Sincerely,

Kathleen E. Hodgson

Kathleen E. Hodgson
City Manager

Community Profile



Kendrick Lake Park

Nestled at the base of the Rocky Mountains and boasting the first mountain, Green Mountain, to rise out of the Colorado plains is Lakewood. With a heritage stretching back to Colorado's earliest Gold Rush days in the 1860s, Lakewood incorporated on June 24, 1969. Since then, Lakewood has grown to become the third largest city in the Denver metro area, yet still retains much of its small town flavor and open space. With over 7,400 acres of parkland and over 156,000 residents, the city has one of the highest ratios of parks and recreation facilities per capita in the country.

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

Lakewood's Civic Center includes a cultural arts facility that opened in 2000. The Lakewood Cultural Center features a 320-seat theater for regional and touring productions and performances, three art galleries showcasing a variety of exhibits, fine art and dance studios, meeting and event space, art classes and camps.

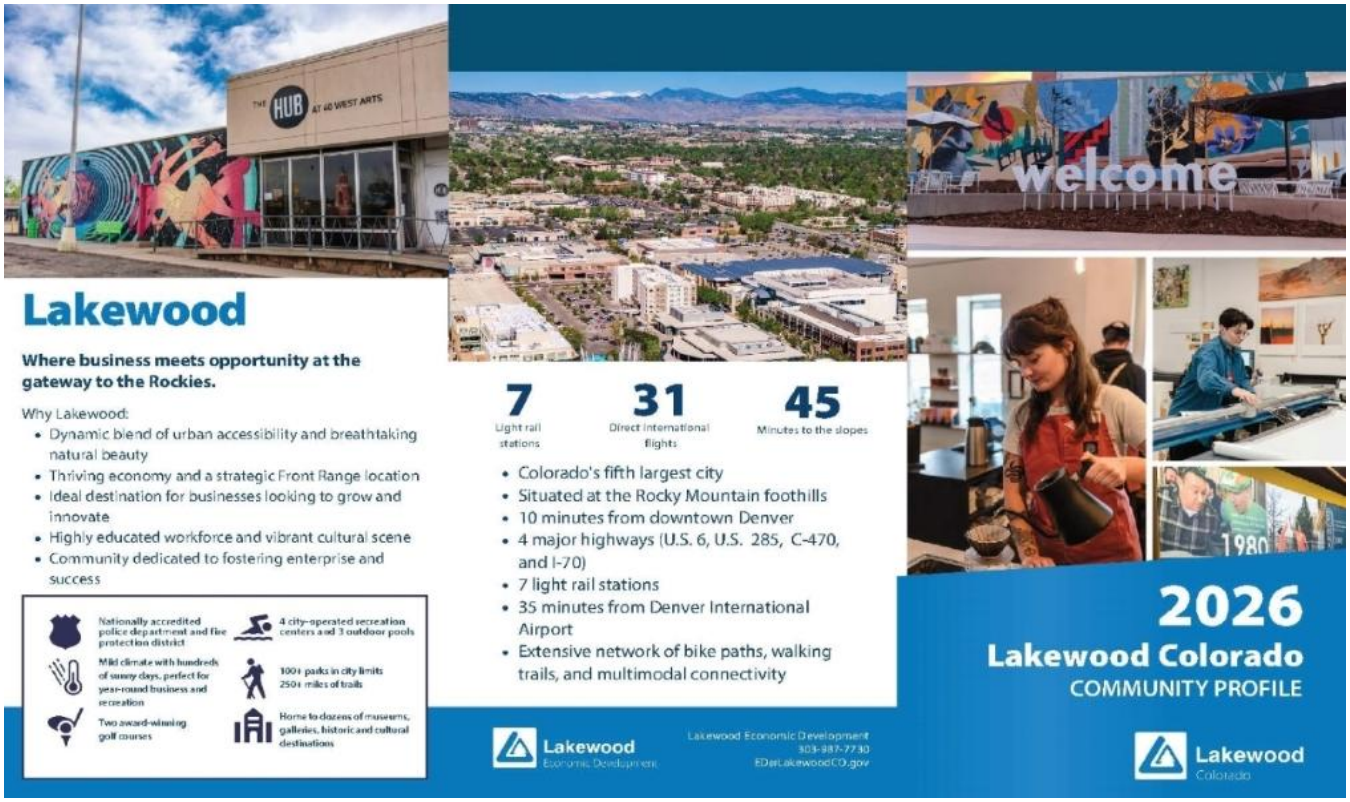
Lakewood's Fox Hollow Golf Course has consistently been rated as one of the finest public courses in Colorado by a variety of golf publications and players. It is one of the first courses in the country built to be 100 percent accessible for people with disabilities and has received national recognition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

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



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

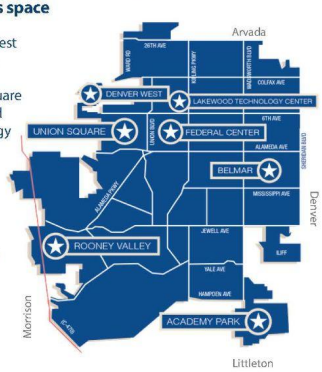
The Lakewood Police Department has been accredited under the standards for the National Commission on Accreditation of Law Enforcement Agencies. Every three years the department must complete the rigorous accreditation process. Lakewood has achieved accreditation continuously since 1986.



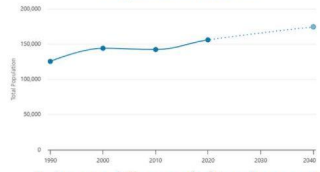
BUSINESS CLIMATE

47 million square feet of office, commercial and retails space

- Denver West
- Colorado Mills
- Union Square
- Lakewood Technology Center
- Federal Center
- Belmar
- Rooney Valley
- Academy Park



Population Growth



Lakewood Economic Development

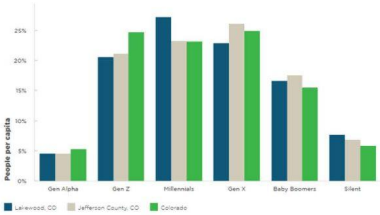
Resources for growth, relocation, and startup success:

- Small business support
- Site selection assistance
- Workforce development
- Navigation for permitting and licensing processes
- Multiple matching grant programs and leverage for incentives
- Collaboration with local business associations

DEMOGRAPHICS, EMPLOYMENT & EDUCATION

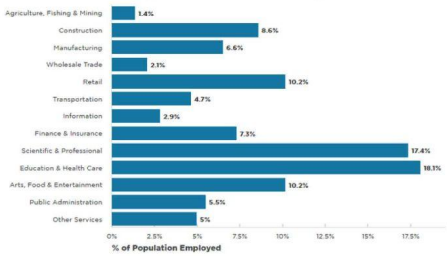
Population **156,583**
Median Household Income **$89,792**
Median Age **38.2**
Median Home Value **$574,400**
Land Area **44 SQ MI**
Average Commute **27 minutes**

Population Age

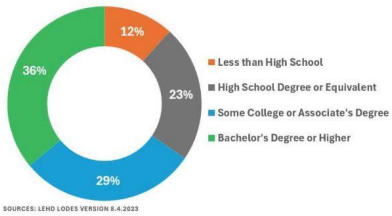


96,260 Number of Lakewood Jobs
69.3% of population above age 16 in the labor force
96.1% Employment rate in Jefferson County

Employment by Industry



Jobs by Worker Educational Attainment



SOURCES: LEHD LODES VERSION 8.4.2023



Average Monthly Housing Rent



Higher Education

53.4% of Lakewood residents have an associate degree or higher.

Higher Education in Lakewood

- Colorado Christian University
- Rocky Mountain College of Art and Design
- Red Rocks Community College

+28 higher education entities in the Denver metro area

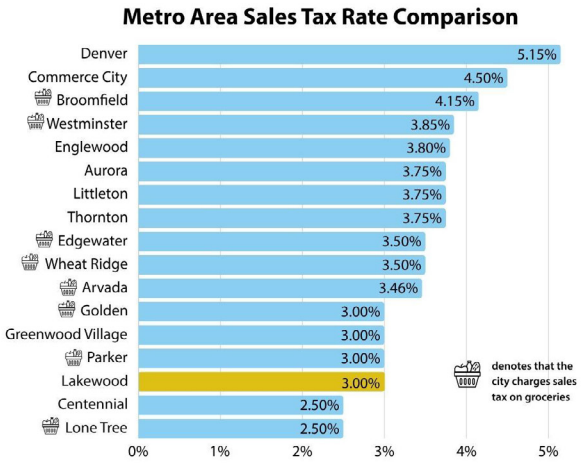
94%
Lakewood, CO
2020-2024

92.9%
Colorado
2020-2024

High School Graduation Rates 2020-24

Sales Tax Rates and Mill Levy Rate

Lakewood has one of the lowest sales tax rates compared to other cities in the Denver metro area?



WHERE EVERY DOLLAR OF PROPERTY TAX GOES



Source: Colorado Department of Revenue

MILL LEVIES: 2025 Taxes Payable in 2026	
Jefferson County	26.978 mills
Jefferson County Schools	44.526 mills
West Metro Fire District	13.401 mills
Urban Drainage/ Flood Control Dist.	0.900 mills
CITY OF LAKEWOOD	**4.711 mills for 2026**

Form of Government

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

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

Scope of Services

The City of Lakewood provides the following major services:

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

Employees and Benefits

The city currently has 906 authorized regular full-time positions (exempt and non-exempt) for 2027. In addition, a varying number are employed on a part-time (regular and temporary/seasonal) basis. Lakewood neither recognizes nor bargains with any employee union.

The city is under a Performance-Based Pay System. A benchmark survey is conducted each year using a variety of resources to establish salary adjustments. Employees are evaluated annually and are eligible to receive salary increases based on their performance. Actual salaries and benefits are calculated into the budget system assuming that each authorized position is filled for the entire budget period.

Other benefits provided to city employees include vacation leave, sick leave, and paid holidays. Health care benefits include medical, dental, vision, disability plans, and life insurance. The city also offers pre- tax options on health premiums and flexible spending accounts under Section 125 of the Internal Revenue Code.

All employees hired on or after April 1, 1986 are required by federal law to participate in the Medicare program under the Social Security Act of 1939. The city contributes 1.45% of salary to Medicare for each participating employee and each participating employee in Medicare contributes 1.45% of their salary.

The city has established social security replacement money-purchase pension plans under provisions of Section 401(a) of the Internal Revenue Code. Regular full-time and regular part-time and provisional civilian employees participate

in the Lakewood Employees Money Purchase Pension Plan, which is administered through Empower Retirement. The city contributes 13% of the salary to the plan and employees are required to contribute 11% of their salary. Voluntary contributions are also allowed under the plan.

Also, as of July 1, 1991, all temporary and seasonal employees are required to participate in a pension program. The City of Lakewood's program is administered by Empower Retirement. Variable employees must contribute 7.5% of their base salary on a pre-tax basis.

Sworn police personnel participate in the Lakewood Police Pension Fund, which is administered through Empower Retirement. The city's contribution to this pension plan is 13% of base salary. The mandatory employee contribution is 11% of their salary. Employees may elect to make additional voluntary contributions.

Voluntary deferred compensation plans are also available to employees as an additional retirement savings plan. Beginning in April 2021, the city began contributing 3% of salary to the plan for all regular full-time, regular part-time, and provisional employees.

Community Engagement

Lakewood's budget is developed through a collaborative process that brings together residents, elected officials, boards and commissions, neighborhoods, and city staff. The process is designed to provide transparency and create opportunities for the public to both learn about city operations and share input on how resources are allocated.

Lakewood uses a variety of planning tools to guide decisions, investments, and community priorities. Some of these plans are required to receive federal funding, while others are developed locally to shape the city's long-term vision. Together, these plans provide a roadmap that links community priorities with funding decisions and ensures Lakewood's budget reflects both immediate needs and long-term goals.

- The Citizen Participation Plan ensures residents have a voice in how federal housing and community development funds are used.
- Locally shaped plans such as Envision Lakewood 2040 Comprehensive Plan provides a 10-year vision for the city, offering direction on land use, transportation, sustainability, and economic development.
- Created with input from residents, experts, and staff, Lakewood's Sustainability Plan establishes measurable goals for energy, waste, climate, biodiversity, and economic resilience.

In addition to these broad frameworks, Lakewood develops topic-specific plans, such as those for public art, parks, historic preservation, or bicycle infrastructure, which include goals, action steps, and priorities shaped with significant community input. More detailed implementation plans address area-specific issues like design, mobility, and connectivity, and they often include cost estimates and design standards to guide staff.

The city's digital engagement platform, LakewoodTogether.org, facilitates engagement with residents on many of these plans by providing ways for residents to give feedback and input as well as stay informed about open houses and public meetings to engage in-person on projects. It's even helped shape ballot questions put to all of Lakewood's voters. Since LakewoodTogether launched nine years ago, residents have been able to participate in and shape more than 102 projects, garnering more than 625,000 visits to those project pages. More than 8,000 survey responses have been submitted across projects.

In 2026, there were more than 53,000 visits to the platform, across 30 projects. Below are several of the key engagements and web visits to the project page. This engagement is complemented by numerous in-person interactions with residents on projects through pop-up events, visits to community fairs, open houses and advisory groups that add to the touchpoints for getting community feedback. For a list of the city's current and past public engagement conversations, visit the Lakewood Together website.

Key 2026 Engagements	LakewoodTogether Visits
William F. Hayden Park Plan	11,452
City Manager Finalists	4,046
Lakewood Wildfire Resiliency Code	2,050
Design a new pool for Morse Park	1,826
City Services Discussion	1,161

2026 Budget Process

The budget has been structured and prepared using the guidelines of the Government Finance Officers Association (GFOA). Two sources, Governmental Accounting, Auditing, and Financial Reporting (GAAFR) and the Government Accounting Standards Board (GASB) guide the financial reporting and annual budget process. The City of Lakewood prepares its budget on a calendar-year basis as required under City Charter. All funds within the city's budget must comply with the "Balanced Budget" definition. "Balanced Budget" is defined by the City Charter as a "balance between total estimated expenditures and total anticipated revenues, including surpluses." This means that the appropriated expenditures cannot exceed the sum of the revenues and beginning fund balance for any fund.

Budget Term

The budget term begins with the first day of January and ends on the last day of December.

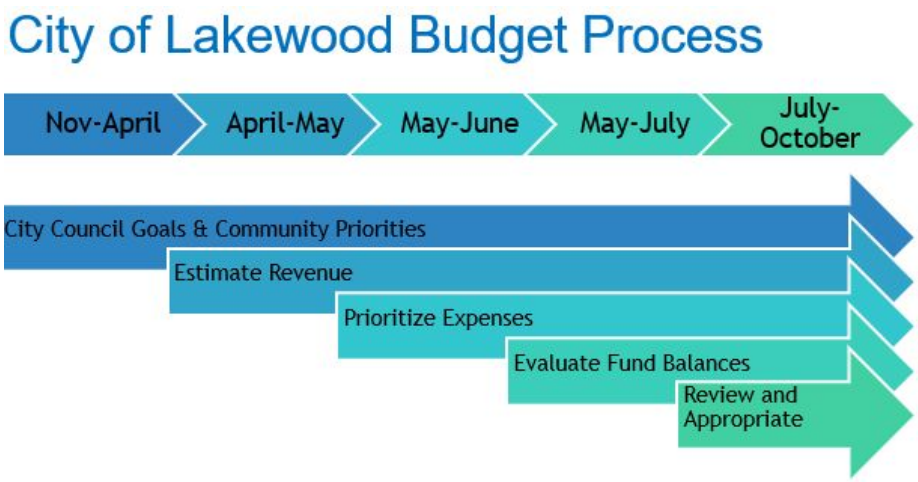
Basis of Budgeting

The budget parallels the city's governmental accounting basis. Modified accrual basis is used for all fund operations except proprietary and fiduciary funds, which use the full accrual basis. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available and expenditures are recorded when a liability is incurred except for debt service and compensated absences, which are recorded only when payment is due. The city considers the revenue and expenditures, if collected or incurred, within 60 days of the end of the fiscal period. Under the full accrual basis of accounting, revenues are recorded when earned and expenditures are recorded when a liability is incurred, regardless of the timing of related cash flows.

Budget Preparation

The budget process starts with the City Council goals which are created annually during the City Council retreat. Goals and objectives supporting community values and vision can be found throughout the budget document. In addition, the following are considered for budget preparation.

- The annual draft budget submitted by the City Manager for City Council consideration will be "balanced", i.e. revenues must match or exceed expenditures.
- If special circumstances warrant the use of General Fund reserves, the City Manager will submit a memorandum to City Council outlining those special circumstances, the amount requested, the impact on City services, and alternatives, if any, to the use of General Fund reserves.
- The annual draft budget will include a five-year estimate for costs and revenues for any proposed new program.
- Any proposal for the City of Lakewood to acquire property will include a five-year estimate of maintenance and operation costs.
- All sections of the City's Charter and Municipal code regarding the city's budget and budget process shall be interpreted to comply with Article X, Section 20 of the Colorado Constitution setting forth the Taxpayer's Bill of Rights (TABOR) which supersedes the City of Lakewood charter and municipal code. Thus, any provision of the Lakewood City Charter or Municipal Code that would violate a provision of TABOR cannot be applied.
- The annual draft budget shall reflect a minimum 10% General Fund balance.



Budget Recommendation

This City Manager shall submit the proposed budget for the ensuing fiscal year to the City Council on or before the fifteenth (15th) day of September each year. The proposed budget provides a complete financial plan for each fund of the city and includes appropriate financial statements for each type of fund showing comparative figures for the last completed fiscal year, comparative figures for the current year, and recommendations for the ensuing year.

Annually, the City Council also adopts a five-year plan for the Capital Improvement and Preservation Plan (CIPP) as a planning tool. Expenditures are approved for the current budget year only; however, the plan identifies revenue estimates and projected costs for capital improvements and capital maintenance projects for both the current budget year and four years beyond.

Public Hearings

The City Manager's proposed budget is a matter of public record and is open to the public for inspection. Two public hearings are held on the proposed budget and revisions to the current year's budget. Appropriate notice of the time and place of the hearings is made known to the public.

Adoption of Budget and Appropriation of Funds

In accordance with the City Charter, on or before the first (1st) day of November, the City Council shall adopt a balanced budget by ordinance for the current year revised and following year. The Council appropriates sums of money, as it deems necessary, to finance all expenditures.

Changes to Adopted Budget

After the commencement of the fiscal year, the amounts appropriated for the proposed expenditures in the adopted budget may not be repealed and are deemed appropriated for each purpose specified. The expenditures of City operating funds cannot exceed the budgeted appropriations for the respective fund. In certain cases, however, adopted budgets can be increased, decreased, or amounts transferred between funds upon Council authorization.

Supplemental Appropriation

The City Council can make supplemental appropriations from actual and anticipated revenues and a prior year fund balance as long as the total amount budgeted does not exceed the actual or anticipated revenue total and the available fund balance. No appropriation can be made which exceeds the revenues, fund balances, and other funds anticipated or available except for emergencies due to accident or an unforeseen event arising after the adoption of the annual appropriation.

Supplemental appropriation requests will generally be consolidated and presented to the City Council quarterly. Requests that require immediate Council action may be presented outside of the quarterly schedule. Approved supplemental appropriations are incorporated into the current year revised budget. A summary of approved supplemental appropriation ordinances is included in the appendix of the Adopted Budget Book.

Schedule for Preparation of the 2027 Annual Budget

2026 DATE	RESPONSIBLE PARTY	REQUIRED ACTIVITY	REQUIREMENT REFERENCE
Feb 7	City Council	City Council Annual Planning Session	
Feb 16 – Mar 20	Finance	Compile Budget and Staffing Manual	
Apr 1 – May 8	Finance	Salary and Benefit Data calculated	
May 11 – Jun 29	All Departments	Department's Line Item Detail (expenditures and revenues) completed	
Jul 1 – Jul 31	All Departments	Department's Narratives completed	
Aug 1 – Aug 31	Finance	Consolidation and Compilation of Proposed Budget Document	
Sep 14	City Manager / City Council	City Council Study Session to review Proposed 2027 Budget data	City Charter Article XII, 12-2
Sep 15	City Manager / City Council	Budget and Audit Board to Review the 2027 Budget	
Sep 16 – Nov 1	Finance	Compile Final 2027 Budget Document	Colorado Revised Statute Section 29-1-103
Oct 5	City Manager / Finance / City Council	First Reading and Public Hearing on the Proposed 2027 Budget and 2026 Mill Levy Ordinance	City Charter Article XII, 12-4
Oct 19	City Manager / Finance / City Council	Second Reading and Public Hearing on the Proposed 2027 Budget and 2026 Mill Levy Ordinance	City Charter Article XII, 12-4
Dec 11	Finance	Certify 2026 Tax Mill Levy with Jefferson County	Colorado Revised Statute Section 29-1-301
Dec 21	Finance	Submit the 2027 Budget Document to GFOA for Award Program and Certify with the State of Colorado	Colorado Revised Statute Section 29-1-103

Budget and Financial Policies

The city's budget and financial policies guide the preparation of the budget. A budget team composed of the Council's Budget and Audit Board, City Manager, CFO, Budget and Financial Strategy Manager, various accounting personnel, and other staff develop guidelines that are consistent with the budget and financial policies. During the development of the budget, various department/division and program representatives are called on to provide their expertise to the budget team.

The budget and financial policies of the city provide the framework for the overall fiscal management of the city. Each policy that follows, provides the necessary information for City Council and each functional area of the city to make sound fiscal decisions. Occasionally, City Council will adopt, via a resolution, a specific set of budget or financial criteria that is included with the following policies.

Budget Philosophy

The budget is the plan by which financial policy is implemented. The City Charter, Colorado Constitution, and Colorado State statutes provide the basic legal requirements and timelines for the city's budget process. Council goals, ordinances, and resolutions provide policy direction that respond to the needs and desires of the community.

Municipal services are funded through a variety of taxes, fees, charges for service, and intergovernmental assistance. Generally, the city:

- Utilizes conservative growth and revenue forecasts.
- Appropriates the budget in accordance with the City Charter, City municipal code, the Colorado Constitution, and Colorado laws.
- Adopts financial management policies that establish guidelines for financial plans.
- Establishes budgets for all funds based on adopted policies and practices.
- Adjusts the budget to reflect changes in the local economy, changes in priorities, and receipt of unbudgeted revenues.
- Prepares a multi-year financial plan for capital improvements.
- Staff will manage the operating and capital budgets, with City Council approval.

Budget Contingencies

Within the Capital Improvement Fund, Open Space Fund, Conservation Trust Fund, Sewer Enterprise Fund, Stormwater Enterprise Fund, and the Water Enterprise Fund that support capital projects, a budgeted amount may be established in a contingency line item. The contingency is only for those times when spending for a capital project is greater than originally established due to unforeseen circumstances. If a project is completed for a cost less than budgeted, the unspent balance may be moved by the fund manager to the contingency line item within the same fund in the same budget year. Unused contingency and project savings will not carry forward into future years. Dollars will move in and out of the contingency line item by fund, as needed, while maintaining the budgeted fund balance as a percent to expenditures plus transfers out.

Unanticipated Revenue

Council may approve for expenditure any unanticipated revenue that may be received during the fiscal year. Such revenue may be generated from sources such as grants, issuance of bonds, or the implementation of a new fee.

Encumbrance Carryover

If a fund has unpaid purchase orders at the end of a fiscal year and a commitment for the expenditure of funds, those related appropriations are encumbered and carried over to the following fiscal year as a reservation of fund balance. All other unencumbered appropriations lapse at year-end.

Budget Decreases

The budget can also be decreased below approved levels during the fiscal year. Changes in service demands, economic conditions, projected growth limits, and Council goals and direction may cause such budget reductions. Each service area is responsible for developing a plan to reduce expenses. Each plan must be in place and ready for implementation should the need arise. If the City Manager directs budget reductions, Council will be informed and the appropriations will be set aside through administrative action. If the circumstances leading to the reduction in budget changes, the appropriation may be made available for expenditure.

Level of Control and Budget Transfers

Control of expenditures is exercised at the fund level. Fund managers are responsible for all expenditures made against appropriations within their respective funds and may allocate resources within a fund. The city may transfer appropriated monies between spending units within a fund or from one fund to another provided:

- The transfer is made from a fund in which the amount appropriated exceeds the amount needed to accomplish the purpose specified by the appropriation.
- The purpose for which the funds were initially appropriated no longer exists.
- A transfer may also include a subsidy of funding from one fund to support program needs of another fund.
- Transfers between funds require City Council approval.

Lapsed Appropriations

All appropriations not spent or unencumbered at the end of the fiscal year lapse into the fund balance applicable to the specific fund, except for as follows:

- Capital projects – appropriations for capital projects do not lapse until the project is completed or abandoned.
- Special revenue funds (includes all Grant funding) – appropriations do not lapse until the purpose for which the appropriation was made shall have been accomplished or abandoned.

The City Council can terminate a capital project or a federal or state grant at any time prior to completion of the project or expiration of the grant.

Fund Accounting

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

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

City Fund Types:

Governmental

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

Proprietary

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

Fiduciary

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

Strategic Financial Plan

The city develops a five year budget model that sets forth the city's ability to accomplish long-term goals. The Strategic Financial Plan identifies fund balances, revenue patterns, and expense trends which are subject to

constant change. The Strategic Financial Plan does not illustrate future budgets, services, or programs in any detail, but only by fund type. The Strategic Financial Plan is designed to help make two fundamental decisions: "Where do we want to go?" and "How are we going to get there?"

Economic Development Policies

Economic sustainability and development play a vital role in improving the quality of life for the residents of Lakewood. Existing business retention and expansion, new business attraction, and sales tax generating opportunities remain paramount to the maintenance of Lakewood's economic stability.

The city promotes economic development that encourages private investment within the community, provides employment opportunities paying competitive wages, offers primary employment opportunities, and retail development opportunities. Economic Development has expanded to community resiliency which is intended to use economic development and other resources to improve social conditions in a sustainable way enhancing economic opportunities for the community.

Revenue Policies

The City of Lakewood strives to achieve and maintain a balanced and diverse revenue structure. Because Lakewood is a well-established community, annual revenues are fairly stable and can be used year to year as a sound revenue base. Major revenue sources in the General Fund are sales and use tax, property tax, intergovernmental revenues, franchise charges, and user fees and charges.

The amount of a fee shall not exceed the overall cost of providing the facility, infrastructure, or service for which the fee is imposed. Fees for activities and services are determined by reflecting a pricing philosophy based on establishing fees commensurate with the benefit received. In calculating that cost, direct and indirect costs may be included. That includes: costs that are directly related to the provision of the service and support costs that are more general in nature but provide support for the provision of service. The city reviews all fees for licenses, permits, fines, and other miscellaneous charges as part of the annual budgetary process.

One-time revenues are typically used to fund one-time expenditures, capital improvements, or fund balances. These revenues cannot be relied upon in future budget years.

Unpredictable revenues are budgeted conservatively, and any amount collected in excess of the budget is generally applied to fund balances.

Expenditure Policies

The General Fund comprises twelve (12) departments consisting of Mayor and City Council, City Manager, City Attorney, City Clerk, Community Resources, Operational Services, Finance, Information Technology, Municipal Court, Sustainability and Community Development, Police, and Public Works.

A Non-Departmental Section is also included for the General Fund, Capital Improvement Fund, Open Space Fund, Golf Course Enterprise Fund, Sewer Enterprise Fund, Stormwater Enterprise Fund, Water Enterprise Fund, Dental Self-Insurance Fund, Property & Casualty Self-Insurance Fund, Retiree's Health Program, and Workers' Compensation Fund to account for expenditures not related to a specific department. These accounts include special projects, building/facility costs (rents, utility charges, etc.), debt service payments, Citywide employee benefits, self-insurance funding, miscellaneous expenses, and cash reserves.

Each department can be further broken down into a variety of divisions and/or programs. Expenditures are classified as the following:

- Personnel Services
- Services & Supplies
- Capital Outlay

Personnel Services includes salaries for full-time and part-time employees, overtime pay, insurance, retirement, and other costs related to the city. The compensation plan is intended to provide all employees with fair and equitable pay and to provide a uniform system of payment. The city has adopted a Performance-Based Pay Plan. This plan equates an employee's salary based upon the performance evaluation rating.

Services & Supplies encompasses administrative costs such as office supplies, uniforms, small tools, ammunition, salt, sand and gravel, dues, subscriptions, travel and training expense, safety programs, audit/legal/consulting fees, telephone/utility charges, principal and interest payments, and photocopying, to name a few.

Capital Outlay consists of fixed assets over $5,000 and a useful life of greater than one year. This expenditure area consists of furniture/fixtures, computer hardware, land, buildings, and other infrastructure.

A detailed, "line-item" budget is provided to departments to facilitate monitoring of day-to-day expenditures.

Taxpayers' Bill of Rights (TABOR) and the TABOR Fund

Colorado voters approved an amendment to the Colorado Constitution (Article X, Section 20) that placed limits on revenue and expenditures of the State and all local governments in 1992. Even though the limit is placed on both revenue and expenditures, the constitutional amendment ultimately applies to a limit on revenue collections. Growth in revenue is limited to the increase in the Denver-Aurora-Lakewood Consumer Price Index plus Local Growth (new construction and annexation minus demolition). This percentage is added to the preceding year's revenue base, giving the dollar limit allowed for revenue collection in the ensuing year. Any revenue collected over the limit must be refunded in the subsequent year.

In 2006, voters made revenues received from Open Space and grants for streets, public safety, parks, recreation, and cultural opportunities permanently exempt from the TABOR revenue limitation. In addition, Lakewood voters have approved a permanent exclusion of all revenues from two geographic areas of the community referred to as Denver West Village and Colorado Mills. Finally, one-third of the city's sales and use tax revenue is also permanently exempt from TABOR revenue limitations. Lakewood residents have voted to retain the revenue collected over the limit, and transfer that amount to the TABOR Fund to address Public Safety, Infrastructure, and Parks Development and Maintenance. City "Enterprise Funds" (Golf, Sewer, Stormwater, and Water) are exempt from the imposed limits. Federal grants and/or gifts to the city are also not included in the revenue limit.

The city takes a conservative approach to forecasting and managing the TABOR Fund. The annual transfer to the TABOR Fund is calculated based on the prior year's revenue collection over the TABOR limit and recorded through a journal entry in May of the following year. As a result, the TABOR Fund does not receive current-year revenue for appropriation. Resources available for appropriation generally consist of existing TABOR Fund fund balance and the prior year's calculated transfer.

Because a limited number of ongoing costs are supported by the TABOR Fund, the city forecasts the annual transfer conservatively to ensure sufficient resources are available to sustain those commitments. Before appropriating

new projects, the city considers the amount of the anticipated transfer needed to support ongoing TABOR Fund expenditures and maintains sufficient capacity to meet those obligations. This approach prioritizes the long-term sustainability of ongoing commitments while allowing available TABOR Fund resources to be used strategically for one-time projects.

Fund Balance Policies

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

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

Fund Balance Classifications

- Non-spendable Fund Balance – amounts that cannot be spent because they are either not in spendable form, or legally or contractually required to be maintained intact. Examples are items that are not expected to be converted to cash including inventories and prepaids.
- Restricted Fund Balance – amounts that are restricted to specific purposes. The spending constraints placed on the use of fund balance amounts are externally imposed by creditors, grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation that are legally enforceable.
- Committed Fund Balance – amounts that can only be used for specific purposes pursuant to constraints imposed by ordinance of the City Council. The committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same action it employed to previously commit those amounts. This classification also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- Assigned Fund Balance - amounts that are constrained by the city's intent to be used for specific purposes, but are neither restricted nor committed. City Council is authorized to informally assign amounts to a specific purpose.
- Unassigned Fund Balance – the remaining General Fund balance after amounts are set aside for other classifications.

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

Targeted Minimum Fund Balance

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

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

Capital Improvement Funds

The city has a significant financial investment in streets, public facilities, parks, natural areas, and other capital improvements. As a result, the city develops a Five-Year Capital Improvement and Preservation Plan (CIPP) that is updated annually.

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

The Capital Improvement Fund is the largest contributor to the CIPP deriving its sources from one-sixth of the three percent (3%) sales tax from applicable areas within Lakewood and twenty-five percent (25%) of Lakewood's share of the State Highway User's Fund (gasoline tax). Other funding sources for the CIPP include:

- *Open Space* revenues from Lakewood's attributable share of the Jefferson County Open Space one-half cent sales tax.
- *Conservation Trust* funds received from the city's share of State Lottery proceeds.
- *Community Development Block Grant (CDBG)* funds, which are federal funds that are required to be used to benefit low-to moderate-income residents of Lakewood.
- *Sewer Utility* funds, which are monies received from fees paid by utility customers and are restricted to the Sewer Utility.
- *Stormwater Utility* funds, which are monies received from fees paid by property owners and are restricted to the Stormwater Utility.
- *Equipment Replacement* funds, which are monies received from transfers or user chargebacks and are restricted to equipment replacement.
- *Various grant funds* (when available).

Debt Policies

The City of Lakewood recognizes that the primary purpose of capital facilities is to support provision of services to residents. Using debt financing to meet the capital needs of the city must be evaluated according to two tests: efficiency and equity. The test of efficiency equates to the highest rate of return for a given investment of resources. The test of equity requires a determination of who should pay for the cost of capital improvements. In meeting the demand for additional capital facilities, the city strives to balance the load between debt financing and "pay as you go" methods. The city realizes failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that too much debt may have detrimental effects.

Through the rigorous testing of the need for additional debt financed facilities and the means by which the debt will be repaid, the city strikes an appropriate balance between service demands and the amount of debt. The city uses lease purchase financing for the provision of new and replacement equipment, vehicles, and rolling stock to ensure the timely replacement of equipment and vehicles and to decrease the impact of the cost to the user department by spreading the costs over several years. This method is also used to acquire real property. The type of lease that the city uses is termed a conditional sales lease or capital lease, in effect a purchase rather than a rental of property. For purposes of securing credit ratings and monitoring annual debt service as a percentage of operating expenditures, lease purchase financing is considered a long-term liability of the city, although subject to annual appropriation, and therefore will be issued under the same conditions as long-term debt.

Cash Management and Investment Policy

The City Charter and Colorado statutes govern general provisions for the city's investment strategies. The investment policy for the city shall apply to the investment of all funds of the City of Lakewood over which it exercises financial control.

The city's objectives for cash management and investments are:

- Observe investment management objectives of safety, liquidity, and yield.
- Preservation of capital through the protection of investment principal.
- Maximization of cash available for investment.
- Maintenance of sufficient liquidity to meet the city's cash needs.
- Diversification of the types and maturities of investments purchased to avoid incurring unreasonable credit or market risk regarding a specific security, maturity periods, or institution.
- Maximization of the rate of return for prevailing market conditions for eligible securities.
- Conformance with all federal, state, and other legal requirements.

The City Charter assigns responsibilities for the collection of city funds and cash management functions to the city Treasurer (Chief Financial Officer). The City Treasurer is responsible for the investment of all funds. Others within the Department of Finance may be assigned to assist in the cash management and investment functions.

The standard of prudence to be used for managing the city's assets is the "prudent investor" rule which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment considering the probable safety of their capital as well as the probable income to be derived".

The Chief Financial Officer and designees are authorized to invest funds of the city in accordance with the city Charter and Colorado Law in any of the following investments:

1. Investments that are legal for governmental entities as provided by Colorado Statute include:
    - Bonds or other interest-bearing obligations of the United States.
    - Bonds or other interest-bearing obligations, the payment of the principal and interest of which is unconditionally guaranteed by the United States.
    - Demand accounts, interest bearing savings accounts or certificates of deposit in one or more state banks, national banks having their principal office in this state or saving and loan associations having their principal office in this State which have been duly approved and designated.
    - Any Bankers' Acceptance that is issued by a state or national bank, which has a combined capital and surplus of at least two hundred fifty million dollars.
    - Commercial paper that, at the time of purchase, is rated in its highest rating category by one or more nationally recognized organizations which regularly rates such obligations.
    - Any interest in any local government investment pool organized pursuant to C.R.S. Section 24-75-601 and 701, et. seq., as amended.
2. Bonds or other interest bearing obligations of any agency of the United States.
3. Repurchase Agreements fully collateralized by obligations of the United States or any agency thereof. As a matter of policy, the city must take delivery of the securities purchased through a repurchase agreement if the term of the agreement is greater than four days. If the term is less than four days, a bank or broker may hold the securities in safekeeping. Pledged securities under repurchase agreements must be based on market value, not face value. When entering a repurchase agreement where delivery is not required, the city shall obtain a safekeeping receipt for the specific security(ies) purchased. Repurchase agreements involving pooled collateral shall be avoided.
4. Investment instruments defined in Colorado Statutes as eligible for the investment of police and pension funds and Police Duty Death & Disability funds.

Speculative investments are not allowed. The city does not purchase investments that, at the time of investment, cannot be held to maturity. This does not mean that an investment cannot be sold ahead of maturity.

No investment may be purchased for a maturity of greater than five years.

To protect against potential fraud and embezzlement, the investments of the City of Lakewood consisting of direct obligations of the United States government or its agencies are secured through third-party custody and safekeeping procedures.

Arbitrage Policy

The purpose of this policy is to ensure compliance with the United States Treasury, Internal Revenue Service (IRS) Regulations. The IRS Code and Treasury Regulations were put into place to minimize the benefits of investing tax-exempt debt proceeds, thus encouraging expenditure for the governmental purpose and to remove the incentive to: Issue debt earlier than needed; Leave debt outstanding longer than necessary; and Issue more debt than necessary for a governmental purpose.

The city's policy is to spend debt issue gross proceeds using specific tracing by allocating debt proceeds to expenditures; comply with all applicable arbitrage provisions of the IRS; and perform rebate calculations for each applicable debt issue in a timely manner.

Risk Management

The goal of the city's Risk Management Program is to protect the assets of the city and provide a safe work environment for the city's employees. This goal is accomplished by planning for the negative consequences of any decision, process, or action by using risk control, risk retention, and risk transfer strategies. More specifically, the main features of this program are as follows:

- Risk Management Staff delivers loss control programs such as defensive driving education, confined space entry education, safe lifting education, blood borne pathogens education, and a variety of other safety education measures to prevent or at least lessen the severity of workplace injuries, which saves money. Loss control also includes random audits of city facilities to detect safety hazards in order to make services safe for the public.
- City contracts are reviewed for the proper insurance requirements and to ensure the city is properly designated on the contractor insurance policy.
- Changes in the law at the federal and state level are monitored to determine if any changes affect the way the city delivers services, which in turn create a liability for the City.
- Financial resources are managed to pay for expected and unexpected losses. This includes managing a self-insurance fund to contain the cost of most losses and purchasing insurance policies to protect the city against catastrophic losses.
- The city complies with Colorado laws as they relate to operating a self-insurance program.
- Exposures in all city programs and services that may involve the city in future liabilities are monitored.

Self-Insurance

The City Council has established four funds as part of a self-insurance program: Medical and Dental Self-Insurance Fund, Property and Casualty Self-Insurance Fund, Retiree's Health Program Fund, and Worker's Compensation Self-Insurance Fund. The City Council recognizes that the city should budget for expected losses, as is practical, in all areas of liability. The city relies upon the Colorado Sovereign Immunity law in every instance applicable. The magnitude of expected losses and unexpected losses are projected by analyzing claims history, establishing a realistic reserve and utilizing actuarial reviews by an independent actuary. Additionally, the city purchases catastrophic event coverage, minimizing the city's exposure to major losses. This Budget will provide for the adequate funding of the city's self- insurance programs.

Lakewood
Colorado

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FISCAL YEAR 2027

Budget Overview

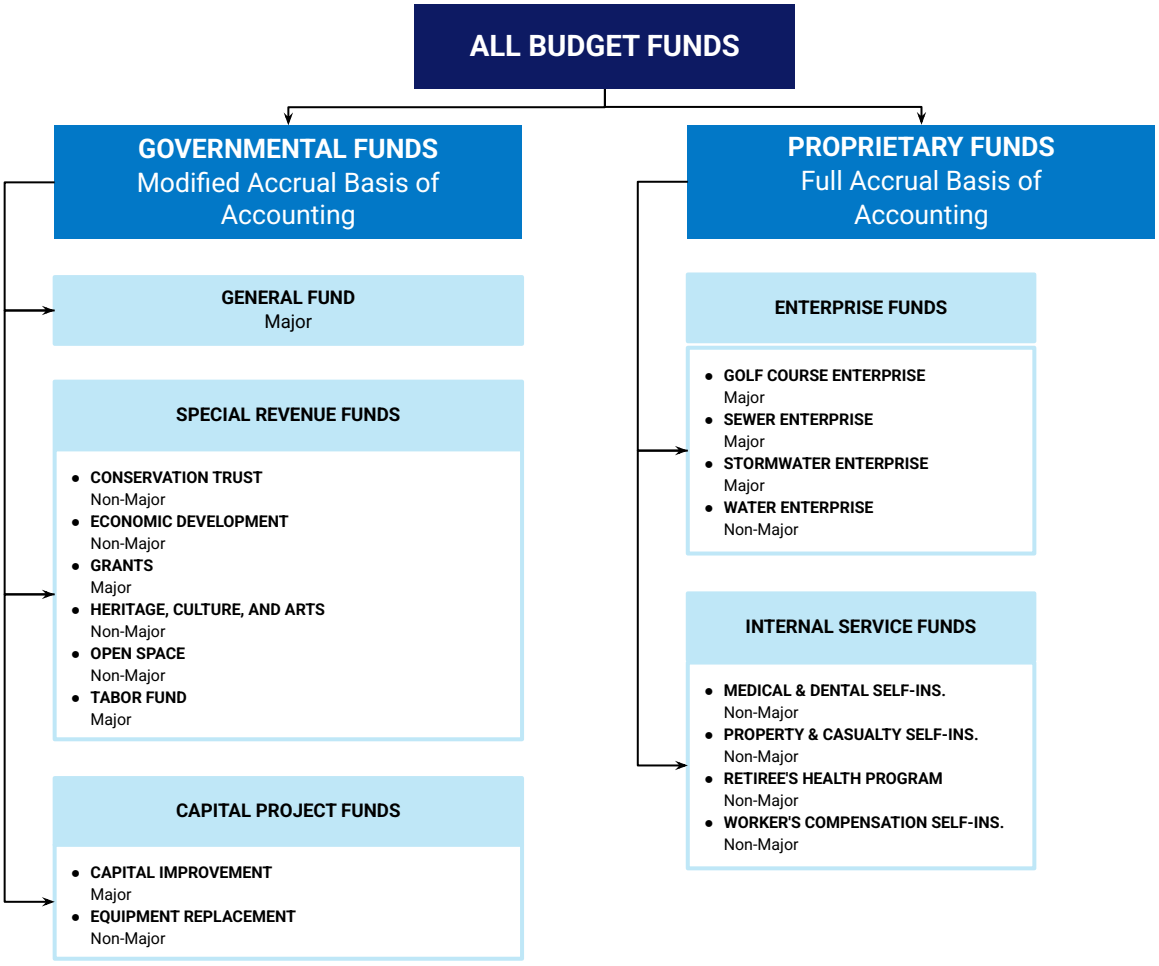




Lakewood
Colorado

City Funds

Fund Organization for the 2027 Budget



Notes:
Definitions for all of the above Funds can be found under this section or in the glossary under the Appendix tab.

This budget document does not include the following funds due to either an appropriation not being required for the fund or the fund being a separate legal entity from the City: Lakewood Reinvestment Authority.

All Fund Types

Summary of Estimated Financial Sources and Uses

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Property Tax	$ 15,304,622	$ 16,273,636	$ 16,273,636	$ 16,287,808
General Sales & Use Tax	112,554,363	111,190,966	115,552,481	118,110,322
Other Sales & Use Tax	15,469,444	16,793,693	12,342,369	12,598,821
Other Taxes & Charges	9,305,889	8,401,107	9,324,644	9,691,559
Licenses & Permits	3,983,663	5,351,414	4,235,679	4,122,762
Intergovernmental Revenue	44,284,863	46,682,666	52,386,262	46,499,930
Charges for Services	60,612,477	65,031,799	62,913,870	65,977,375
Fines & Forfeits	763,690	745,614	815,611	840,079
Investment Income	10,041,206	9,069,718	5,864,630	5,719,355
All Other Revenues	1,625,683	941,287	1,430,642	1,466,125
Total REVENUES	273,945,900	280,481,900	281,139,823	281,314,137
EXPENDITURES				
Personnel Services	134,603,269	141,272,318	141,839,113	147,805,911
Services & Supplies	125,304,746	103,543,761	99,107,157	103,126,609
Capital Outlay	69,265,022	67,468,183	75,833,991	64,111,887
Debt Service	1,651,219	1,098,176	1,748,938	1,615,472
Total EXPENDITURES	330,824,256	313,382,438	318,529,198	316,659,879
OTHER FINANCING SOURCES (USES)				
Sale of City Assets	1,328,923	-	-	-
Adjustments	6,295,780			
Operating Transfers In	45,953,329	15,503,731	15,502,693	12,605,471
Operating Transfers Out	(45,953,329)	(15,503,731)	(15,502,693)	(12,605,471)
Total OTHER FINANCING SOURCES (USES)	7,624,703	-	-	-
Excess (Deficiency) of Financial Sources over Financial Uses	(49,253,653)	(32,900,538)	(37,389,375)	(35,345,742)
FUND BALANCES, BEGINNING OF YEAR	272,388,383	193,048,880	223,134,734	185,745,359
FUND BALANCES, END OF YEAR	$ 223,134,734	$ 160,148,342	$ 185,745,359	$ 150,399,617

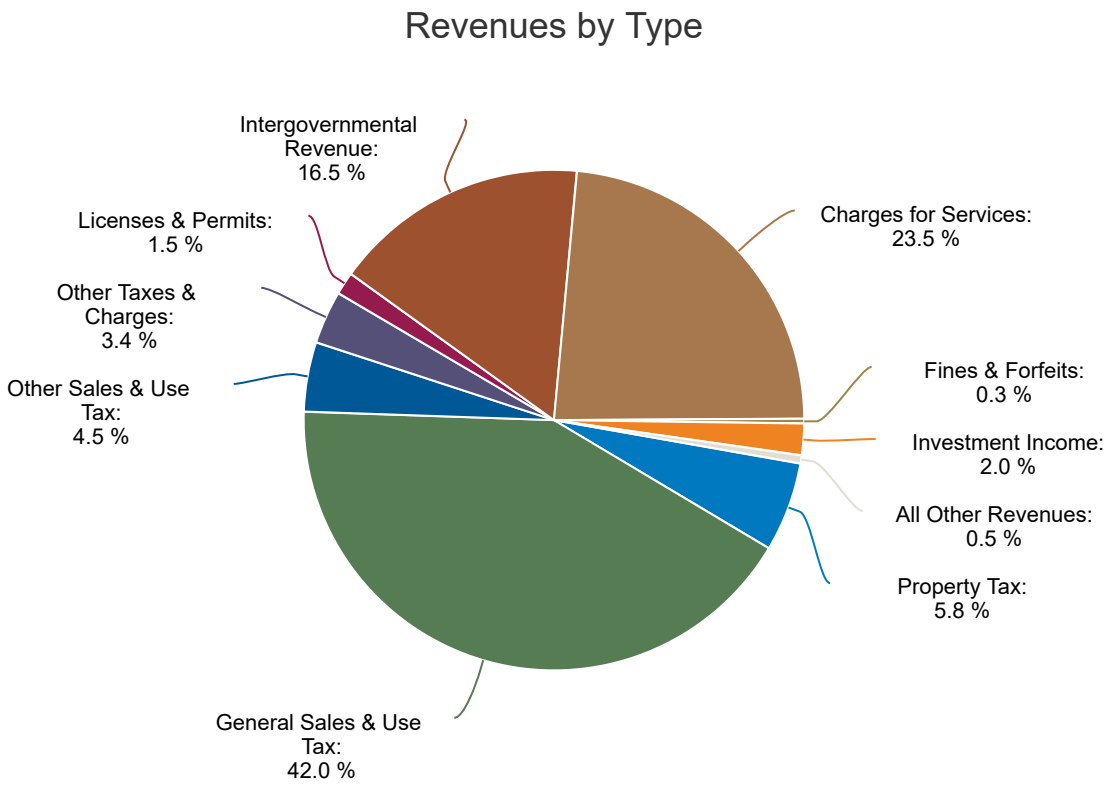
*The adjustments line reconciles timing, classification, and accounting presentation differences between the budget book and the ACFR fund balance.

*For proprietary funds, the fund balance is presented as net position, which differs from governmental fund balance reporting. Net position reflects not only liquid resources like cash but also noncurrent assets such as capital assets, net of related liabilities.

City Revenues Summary

By All Fund Types
2027 Budget

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
REVENUES						
Property Tax	16,287,808	-	-	-	-	16,287,808
General Sales & Use Tax	98,798,629	-	19,311,693	-	-	118,110,322
Other Sales & Use Tax	10,477,383	-	2,121,438	-	-	12,598,821
Other Taxes & Charges	7,260,910	2,430,649	-	-	-	9,691,559
Licenses & Permits	3,922,501	-	-	200,261	-	4,122,762
Intergovernmental Revenue	9,040,620	35,012,435	2,446,875	-	-	46,499,930
Charges for Services	15,839,909	2,439,910	476,051	27,250,534	19,970,971	65,977,375
Fines & Forfeits	840,079	-	-	-	-	840,079
Investment Income	3,151,124	1,166,060	405,539	485,759	510,874	5,719,355
All Other Revenues	569,028	25,693	-	-	871,405	1,466,125
Total	166,187,991	41,074,747	24,761,596	27,936,554	21,353,249	281,314,137



Descriptions of individual revenue sources are in the following Revenue Comments in the order of the table above. Revenue Comments also include the forecasting method for each revenue source highlighted.

Revenue Overview and Economic Conditions

The city diligently works to maintain a strong, reliable revenue base, recognizing that dependence on any individual revenue source can make revenues more vulnerable to economic cycles. All revenues are realistically projected, monitored and updated as necessary. The city utilizes the Colorado Legislative Council's Economics Staff's "Economic and Revenue Forecast" and the Colorado State Office of State Planning and Budgeting's "Economic and Revenue Forecast," both dated June 2026, as the primary source for forecasting economic activity and its potential impact on Lakewood.

The 2026-2027 economic outlook remains clouded by considerable uncertainty. State economists identify continued risks from inflation, energy prices, geopolitical conditions, and weaker consumer and business confidence. As a result, growth is expected to be more moderate in areas that affect Lakewood's revenues. Employment growth is projected at only 0.6 percent, while personal consumption is expected to grow only 1.7 percent. Inflation has also remained elevated, increasing uncertainty about consumer spending and interest rates. While the economy is not currently expected to enter a recession, these conditions create greater uncertainty around the pace of consumer spending and business activity. This is particularly important for Lakewood because sales tax is the city's primary source of ongoing revenue and is directly influenced by consumer spending.

In conjunction with the economic forecasts, the city uses historical and current revenue trends, judgmental forecasting, and specific adjustments based on known or anticipated changes, such as new retail activity, fee changes, or data from a specific revenue source. City staff and the Budget and Audit Board review the various forecasting methods and develop revenue projections that reflect both the economic outlook and Lakewood's historical and current experience. The methodology used for each forecasted revenue source is further explained under each revenue type.

The following table identifies the Denver-Aurora-Lakewood Consumer Price Index (CPI) for 2026 and 2027 used in forecasting:

Year	2026	2027
Colorado Legislative Council	4.3%	3.0%
Governor's Office of State Planning & Budgeting	4.4%	3.3%

Total Revenue for All Funds:

Total revenue for the 2026 Revised Budget is $281,139,823 which is a 2.6 percent increase from 2025 actual revenue. This increase is driven primarily by higher stormwater user fees and additional intergovernmental revenue from federal transportation grants. Sales tax revenue is projected to increase 2.2 percent, but this growth is partially offset by declining development-related revenue from licenses and permits and the loss of ongoing Business and Occupational Tax revenue following a court ruling.

The 2027 Budget projects total revenue of $281,314,137, which is nearly flat compared with the 2026 Revised Budget. A $3.2 million, or 2.1 percent, increase in tax revenue is offset by a reduction in intergovernmental revenue as federal grant-funded projects are completed. Investment revenue is also projected to decline as the city pays approximately $42 million from reserves for the Business and Occupational Tax settlement.

The following sections contain descriptions of the city's revenue resources, associated forecasting assumptions, and revenue trends by type for all funds.

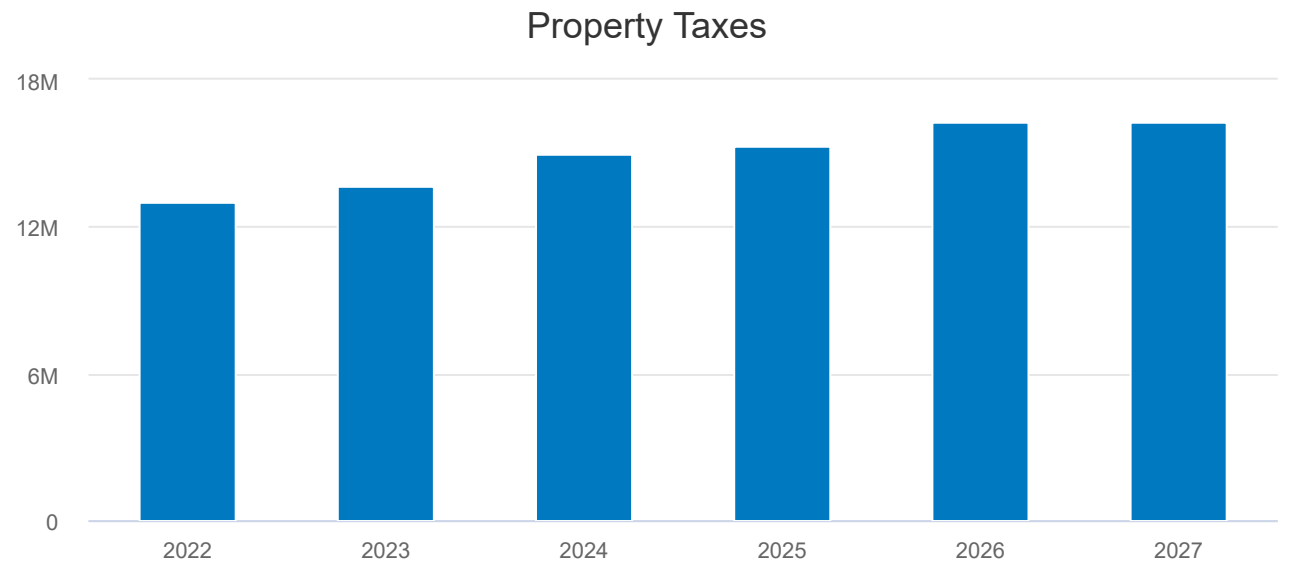
Property Tax - Property taxes are levied on December 31, and attach as an enforceable lien on property as of January 1. Taxes are due January 1 and are payable February 28 and June 15 if paid in installments, or April 30 if paid with a single payment. Taxes become delinquent after August 1. If taxes remain unpaid, the property may ultimately be sold at public auction. Jefferson County bills and collects property taxes on behalf of the city and remits the city's share of collections monthly after deducting a 1 percent treasurer's fee.

Lakewood's mill levy is 4.711 mills. One mill represents $1 of property tax for every $1,000 of assessed value. The mill levy is applied to the assessed value of all property in the city to calculate Lakewood's property tax revenue.

Property tax revenue for 2026 and 2027 is forecast based on historical changes in assessed valuations as determined by Jefferson County and the city's mill levy. Because property assessments are conducted by the County every two years, the 2027 revenue projection is currently based on the 2026 forecast.

For 2028 through 2031, property tax revenue is forecast to increase approximately 3 percent annually, reflecting a more conservative assumption about future growth in property values. This growth rate is significantly lower than the increases experienced following the 2020 pandemic, when rapidly increasing home values resulted in substantial growth in assessed valuations.

	2022	2023	2024	2025	2026	2027
Property Assessed Valuations	$ 2,846,244,419	$ 3,289,811,085	$ 3,295,390,449	$ 3,354,262,401	$ 3,316,070,518	TBD
% Chg.		15.58%	0.17%	1.79%	-1.14%	



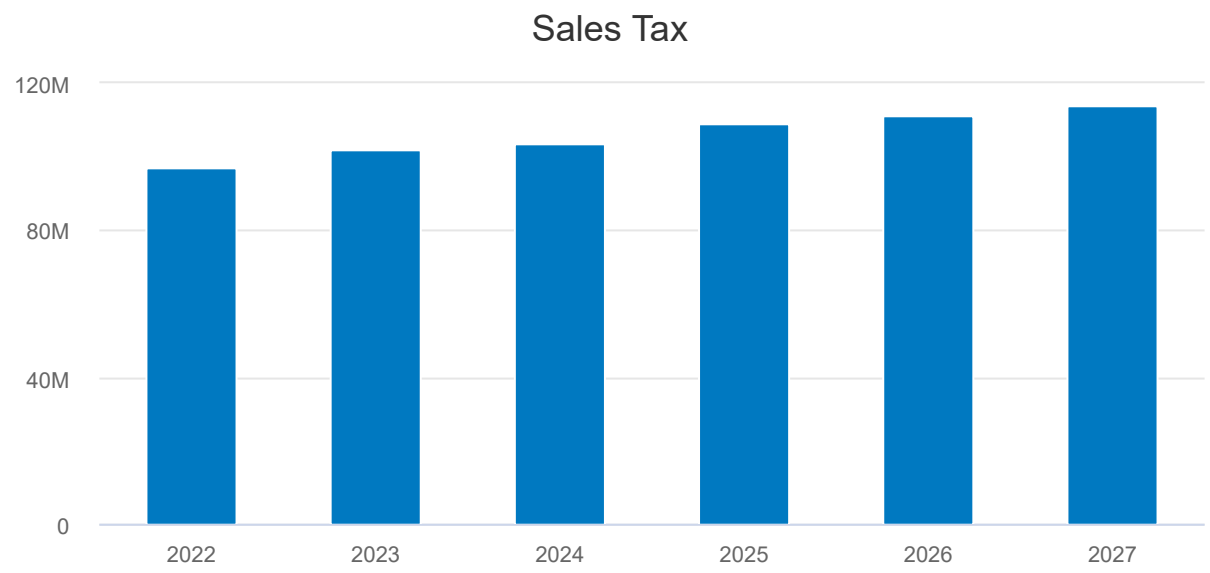
	2022	2023	2024	2025	2026	2027
Property Tax	$ 12,983,236	$ 13,682,458	$ 14,961,420	$ 15,304,622	$ 16,273,636	$ 16,287,808
% Chg.		5.39%	9.35%	2.29%	6.33%	0.09%

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

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

Sales tax represents approximately 40.5 percent of the city's 2027 revenues. This revenue source is highly sensitive to current economic conditions. While Lakewood's retail economy remains diverse, sales tax growth is slowing as the post-pandemic rebound moderates, inflation persists, and national policy changes exacerbate economic unpredictability.

Sales tax is forecasted using CPI, local economic conditions, and sales tax specific trend analysis. Beginning in late 2024 and continuing into 2027, sales tax revenue is projected to grow at a slower pace than was seen during the economic recovery and inflation-influenced years of 2022/2023. Inflation is projected to increase to 4.4 percent in 2026 and remain above the Federal Reserve's inflation target in 2027. At the same time, higher consumer debt, housing costs rising faster than local CPI, and a slowing job market are putting pressure on household finances, reducing consumer spending and contributing to sales tax growth below the rate of inflation. For 2026, sales taxes are expected to increase from 2025 actuals by 2.2 percent and are expected to grow another 2.2 percent in 2027. Estimated sales tax revenues for 2027 are $113,826,510.



	2022	2023	2024	2025	2026	2027
Sales Taxes	$ 97,108,969	$ 101,923,712	$ 103,549,215	$ 108,927,475	$ 111,354,441	$ 113,826,510
% Chg.		4.96%	1.59%	5.19%	2.23%	2.22%

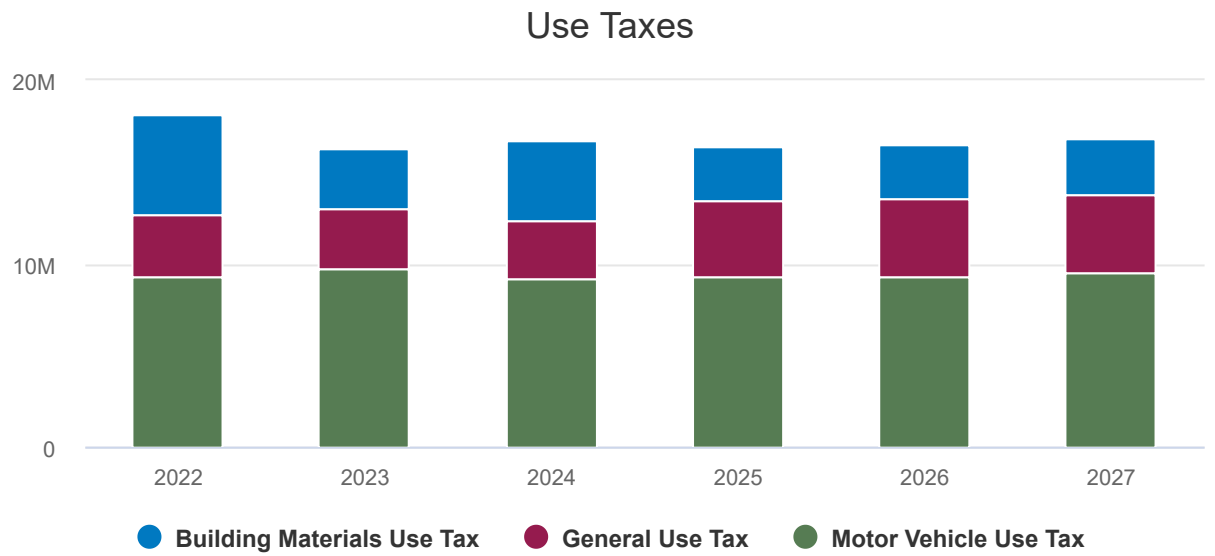
Use Taxes - A use tax is levied as a compliment to the city sales tax at 3% and is imposed on taxable purchases where a sales tax was not legally imposed. The use tax consists of 3 types: General Use for all tangible personal property (e.g., furniture, fixtures, supplies, and equipment), Building Material Use Tax on all construction materials used in projects requiring a city building permit, and a Motor Vehicle Use Tax based on the auto purchaser's residence, not the location of the sale.

Lakewood use tax totals 3 cents on every dollar and is dispersed between the city's funds in the same manner as the sales tax. Use taxes for 2027 is $16,882,633 and makes up 6% of the city's total revenues.

General Use Tax for 2027 is forecasted to increase 2% from 2026 Revised revenues collected. The 2026 Revised Budget for general use tax was revised up by $256,768 (6.5 percent) to $4,198,040 as consumer spending appears to be resilient in spite of greater economic uncertainty. General Use Tax for 2028 to 2031 is forecasted to grow at 2.1% year over year as the economy improves and consumers continue to spend.

Building Materials Use Tax in the 2026 Revised Budget saw a decrease of 18.6 percent compared to the 2026 Original Budget as development-related revenue continues to be subdued. Total Building Materials use tax in 2027 is $3,107,273, which is a 2.9 percent increase over the 2026 Revised Budget based on current year-to-date activity of projects taking place within the city. The building material use tax is typically one of the city's most volatile revenue streams and is dependent on the economic conditions for redevelopment. For 2028 to 2031 Building Materials Use Tax is forecasted to stay relatively flat over that period.

Motor Vehicle Use Tax in the 2026 Revised Budget is projected to remain flat to 2025 Actuals due to slowing car buying due to tariffs imposed on foreign cars and foreign made car parts. 2027 is forecasted to remain relatively flat to 2025 collections as the consumer delays auto purchases or shifts to lower priced new and used cars to avoid some of the largest tariffs. Motor vehicle use tax for 2028 to 2031 is forecasted to grow at 3.2% year over year.

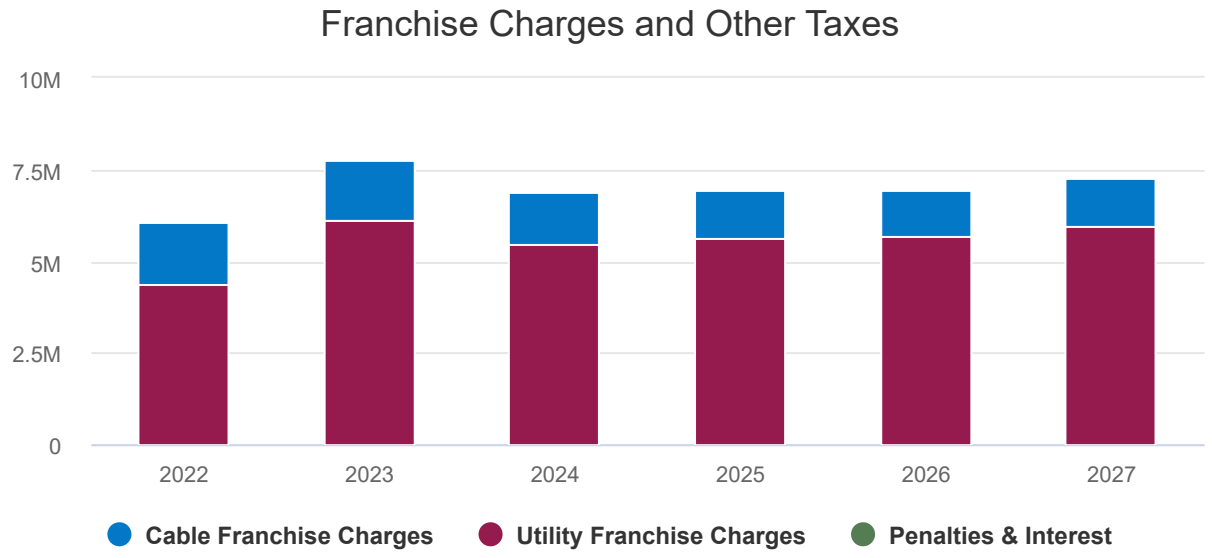


	2022	2023	2024	2025	2026	2027
Use Taxes	$ 18,101,889	$ 16,323,694	$ 16,726,971	$ 16,360,052	$ 16,540,409	$ 16,882,633
% Chg.		-9.82%	2.47%	-2.19%	1.10%	2.07%

Franchise Charges - The city maintains two specific franchise charges, Cable Television Franchise Charge and Gas/Electric Franchise Charges.

Cable Television Franchise Charge - This fee is compensation for the benefits and privileges granted under the Cable Television Franchise Agreement. The fees are in consideration of permission to use city streets and rights-of-way for the provision of cable services. Throughout the duration of the agreement, the fee is established at 5 percent of gross subscriber revenues of which the city currently has approximately 31,000 subscribers. Cable Television Franchise Charges for 2027 are forecasted flat to the 2026 Revised Budget based on current collections and the ongoing consumer trend to move away from cable television services in favor of streaming. This revenue is forecasted to increase 3 percent from 2028 through 2031 due to provider rate increases equal to CPI. Revenues for 2027 are estimated to be $1,309,559.

Gas/Electric Franchise Charge - The city currently has a nonexclusive franchise agreement with Xcel Energy for the right to furnish, sell, and distribute natural gas and electricity to residents and businesses within the community. The agreement provides Xcel Energy with access to public property to provide these services. In consideration for this franchise, the company pays the city a sum equal to 3 percent of all revenues received from the sale of natural gas and electricity. Gas/Electric Franchise Charges for 2027 is forecasted to increase 5% from 2026 Revised Budget given current collections and a forecasted increase in electricity and natural gas costs. The revenue is forecast to increase 3 percent from 2028 through 2031. Revenues for 2027 are estimated to be $5,938,177.



	2022	2023	2024	2025	2026	2027
Franchise	$ 6,060,539	$ 7,766,711	$ 6,864,019	$ 6,921,724	$ 6,952,000	$ 7,247,736
% Chg.		28.15%	-11.62%	0.84%	0.44%	4.25%

Specific Ownership Tax - The specific ownership tax is paid by owners of motor vehicles, trailers, semi-trailers, and trailer- coaches in lieu of all ad valorem taxes on motor vehicles. The amount of the tax paid is a function of the class, age, and value of the vehicle. Generally, the amount of tax paid decreases with the age of the vehicle.

Specific ownership taxes for Class A vehicles, which includes any motor vehicle, truck, truck tractor, trailer or semi-trailer used to transport persons or property over public highways for compensation are paid to the State. Specific Ownership Taxes are distributed to each city/district based on the entity's percentage of the total property tax dollar warrant as a percent of the total tax dollar warrant for the entire county.

The specific ownership tax is projected to remain flat in 2027 compared to the revised forecast for 2026. This is primarily due to high borrowing costs that have discouraged businesses making investment in fleet vehicles. As interest rates are anticipated to decrease, allowing for more investment, specific ownership tax will increase on average 2.2 percent annually from 2028 to 2031. The Specific Ownership Tax estimate for 2027 is $937,470.

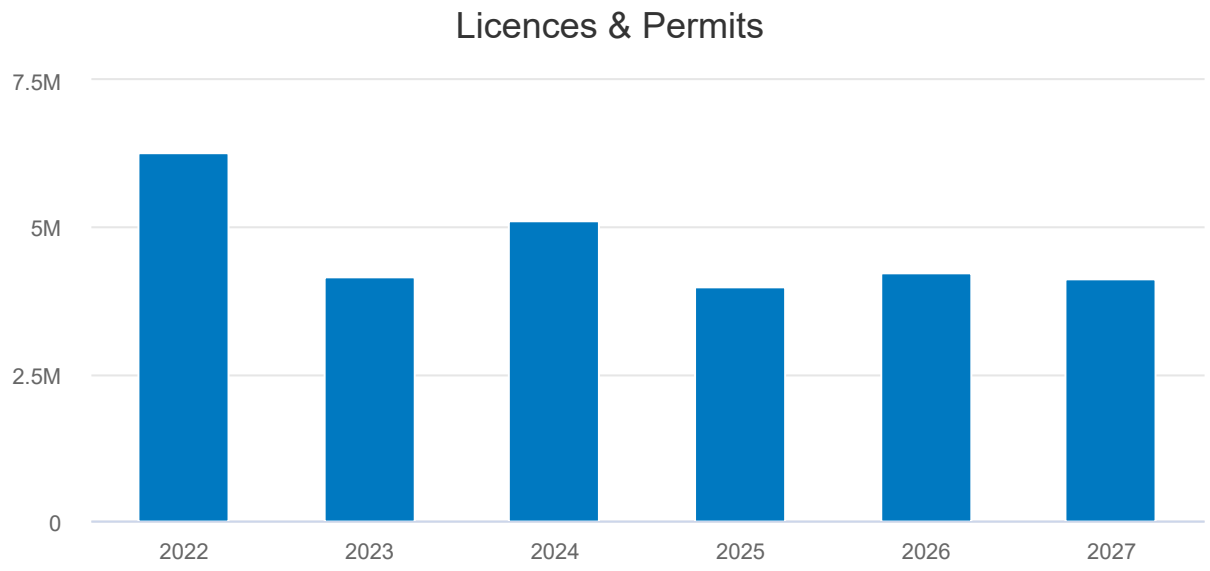
Hotel Accommodation Tax - The city imposes a 3 percent accommodations tax. This is in addition to the city's sales tax and is applied to charges for sleeping rooms or accommodations in the city if the occupancy is for a period of less than 30 consecutive days. The revenues collected are specifically reserved for economic development within the city.

In the 2026 Revised Budget, hotel accommodation tax is projected to be $2.4M, which is a 3% increase from 2025 Actuals. 2027 is forecasted to increase 2.8% from 2026 Revised collections due to limited recovery of federal business operations. The forecast for 2028 to 2031 predicts annual increases around 3 percent per year, a forecast more tied to expected CPI than increased demand for hotel rooms. Revenues for 2027 are estimated at $2,430,649.

Jefferson County Open Space Attributable Share – A countywide 0.5% sales tax is imposed on tangible personal property or taxable services purchased at retail in the County. Portions of the net proceeds from the sales tax after deducting for administrative expenses, are attributable to municipalities located within Jefferson County. The amount attributable is based on the ratio of automobile registrations in each municipality as a percent to the total registrations in the county.

Jefferson County Open Space Attributable Share for 2027 is forecasted to increase 1.6% over 2026 Revised projections. A 1.5% percent increase is forecasted for 2028 through 2031 based on information derived from the County. The forecasted change in revenues is different from the city's forecasted sales tax revenue because the countywide tax base is broader in nature and anticipates population growth. The city's anticipated share for 2027 is $8,641,845.

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



	2022	2023	2024	2025	2026	2027
Licenses & Permits	$ 6,261,967	$ 4,167,099	$ 5,116,161	$ 3,983,663	$ 4,235,679	$ 4,122,762
% Chg.		-33.45%	22.78%	-22.14%	6.33%	-2.67%

Contractor's Registration Fees – This is an annual registration fee for all construction contractors doing business within the boundaries of the city. Contractor's Registrations for 2027 are expected to increase 3% over 2026 Revised based on year to date collections and trends. This revenue is expected to increase by 4 percent from 2028 through 2031 annually. Estimated revenues for 2027 are $417,968.

Building Permit Fees **–** Building permit fees are based on the dollar valuation of the construction work to be performed. The valuation is determined using the cost per square foot published by the International Code Council (ICC). Permit fees are established by resolution and are budgeted based on local economic trends. Building permit fees for 2027 are estimated at $2,333,645. This is a 3% increase from 2026 Revised collections as development related revenue continues to be relatively subdued.

Public Way Permits – Public Way Permit collections are projected to remain flat in 2027 compared to the revised 2026 figures. This revenue is forecasted to increase by 2.9% annually through 2031 due to an expected gradual increase in permit requests. Estimated revenues for 2027 are $464,499.

County Road & Bridge – Jefferson County imposes a separate countywide mill levy, set by the County Commissioners, for construction and maintenance of roads and bridges. Funds are shared with local governments and are distributed based on the percent of assessed valuation to total countywide assessed valuation.

County road & bridge for 2027 is forecasted to remain flat from 2026 Revised collection levels as the countywide assessed valuation is anticipated to remain flat or slightly decline. Revenues are forecasted to grow at 3% annually through 2031. 2027 Revenues are estimated at $4,476,776.

Highway User's Tax – The Highway User's Tax (HUT) is a state collected locally shared revenue. HUT revenues are based on a variety of formulas that include revenues based on motor fuel taxes, driver's license, and motor vehicle registration fees. The HUT is distributed monthly among the state, counties, and municipalities based on a formula that takes into account the number of vehicles registered and the miles of streets in each municipality relative to the same data in other municipalities. These funds may be spent on new construction, safety, reconstruction, improvement, repair and maintenance, and capacity improvements. These sources may not be used for administrative purposes.

Highway user's tax for 2027 is forecasted to increase 3% from 2026 Revised revenues collected. Revenues from 2028 through 2031 are projected to increase 3% annually.

FASTER Fees – The FASTER *(Funding Advancement for Surface Transportation and Economy Recovery)* Fees are state collected locally shared revenues that became effective July 1, 2009. FASTER revenues are collected at the time of motor vehicle registration. There are two parts to this revenue, a road safety surcharge and a bridge safety surcharge. Both surcharges are based on vehicle weight; however, the road safety surcharge is the only one allocated to counties and municipalities. The bridge safety surcharge goes into a Bridge Enterprise Fund at the State level that can be accessed via loans or grants to the counties or municipalities.

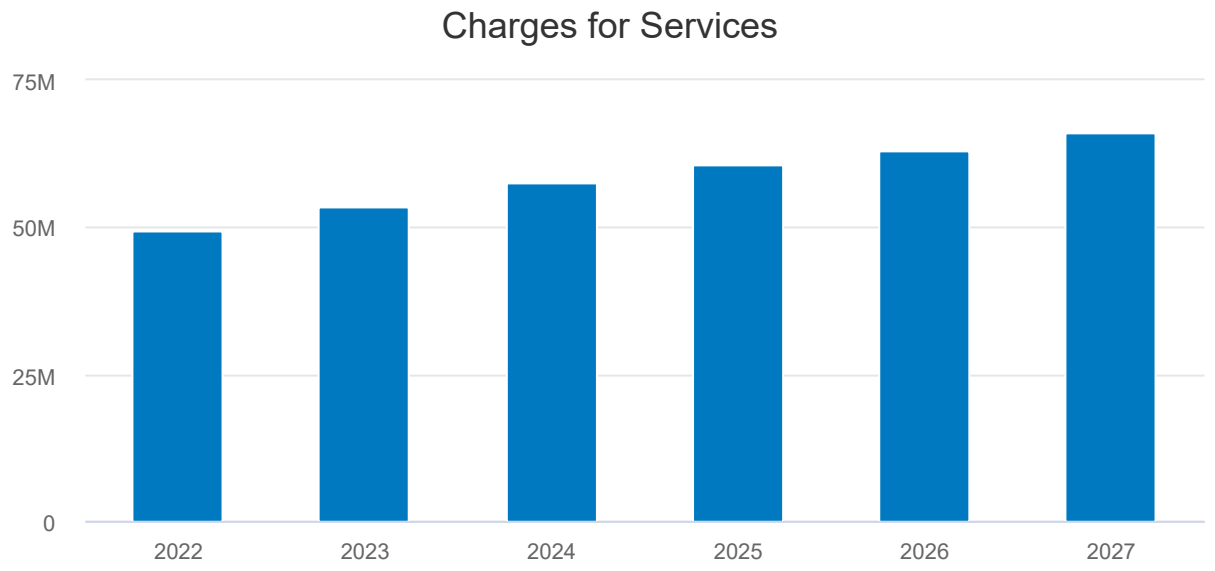
FASTER fees forecasted for 2027 reflect a 2.9% increase from 2026 Revised based on current year activity. Revenues are expected to be $1,288,656.

Motor Vehicle Registration Fees – Motor vehicle registration fees are state imposed on the registration of a vehicle. Fees are primarily based on the weight of the vehicle (as published by the manufacturer) and the age of the vehicle. In addition to the base fees, there are other add-on fees that are imposed. The revenue received by a county, city, or town is "actual" fees collected for the month based on the number and type of vehicles registered. Motor Vehicle Registration Fees for 2027 are expected to increase 3% over 2026 Revised. Fees are expected to grow in 2028 through 2031 by 3% annually. The city anticipates $479,750 for motor vehicle registration fees for 2027.

Grants – On an annual basis, the city applies for and is awarded significant grants from federal, state and local sources. Grant revenues and expenditures have variability from year to year and the timing of grant completion can change. For the 2026 Revised Budget, revenues are expected to increase 93% over 2025 Actuals; mostly due to carrying forward grant funding for projects still in progress. Due to the timing of grant applications and submissions for grant awards, the 2027 Budget has $23.9M for expected grant revenue, and contains several State of Colorado awarded grants for programs no longer being offered by the federal government due to shifting administration priorities. Along the same lines, the total number of federal grant opportunities for 2027 has decreased by 25.4 percent and the total available funding has decreased 48.8% and $47.7B. Due to a decreasing supply of funding and increased competition, Lakewood has reduced its projected forecast of grants for 2027 to 2031.

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

Charges for Services in 2027 are forecasted to increase 4.8% from 2026 Revised based on the current year's activity and relevant business events. Demand for city services is increasing, and departments are taking efforts to ensure that charges for service match market demand and are indexed each year by estimated CPI. Estimated revenues for 2027 are $65,977,375. For this strategic forecast for 2028 through 2031, the City expects revenues to grow with general inflation as the fees increase for services proportionately.



	2022	2023	2024	2025	2026	2027
Charges for Services	$ 49,511,657	$ 53,470,284	$ 57,689,738	$ 60,612,477	$ 62,913,870	$ 65,977,375
% Chg.		8.00%	7.89%	5.07%	3.80%	4.87%

Fines and Forfeits – The Municipal Court assesses fees to parties found guilty of any municipal offense through the court system.

Fines and forfeits are forecasted for 2027 based on current year activity and are forecasted to increase 2.9% in 2027 from 2026 Revised. They are forecasted to grow at 2.7% annually through 2031. For 2027, $840,079 is budgeted as revenue from fines and forfeits.

Investment Income – The City's reserve funds are invested in accordance with the Colorado Revised Statute and the City Charter and interest is allocated to the appropriate fund on a quarterly basis.

Investment Income is forecasted based on historical and anticipated yields for the two-year Treasury bond. The city considers the ten-year average of the two-year Treasury bond constant maturity index. The expected yield is then applied to the applicable reserves. Estimated investment income for 2026 Revised is $5,864,630 due to the current strong economic conditions related to investments. As interest rates fall and the city depletes its savings on necessary and planned capital projects, investment income is expected to fall in years 2028 to 2031.

All Other Revenues – Other revenues consist of sale of fixed assets, donations, refunds and rebates, rental income, pledged funds, and all other miscellaneous revenues received by the city. All Other Revenues are forecasted using unique adjustments based on significant known factors for 2028 through 2031. Estimated revenues for 2027 are $1,466,125.

Federal, State, and Local Grant Revenues

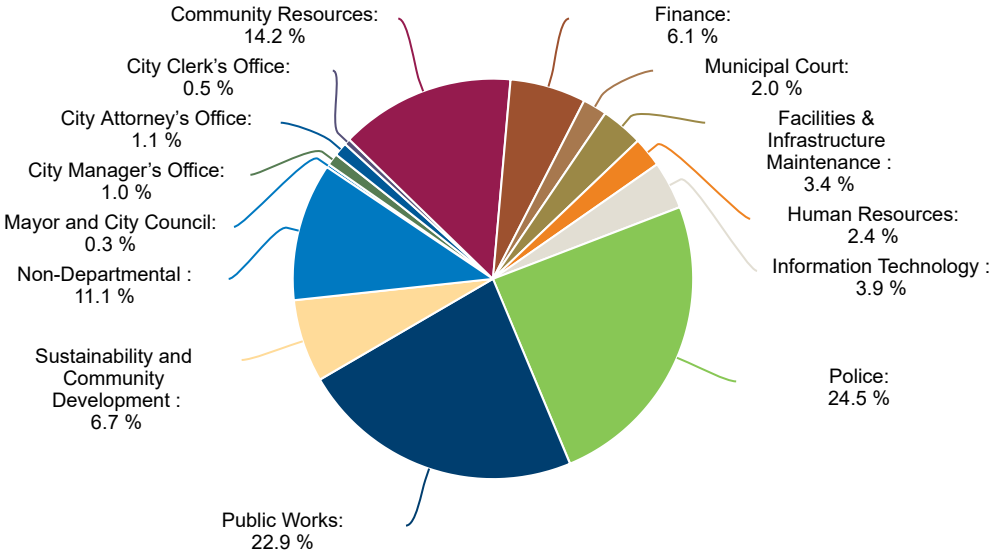
Grant Title	2026 Revised	2027 Budget	Source
CDBG Block Grant Administration	$ 457,163	$ 465,061	Federal
CDBG Homeless Activities	50,000	50,000	Federal
CDBG Housing Rehab	170,000	170,000	Federal
CDBG Public Faciltiies	154,195	461,105	Federal
Community-Based Transportation Planning (TIP Set-Aside)	200,000		Federal
Continuing Education Support	10,212	-	Federal
Emergency Mgmt Perf Grants Federal	12,500	12,500	Federal
FTA 5310 Lakewood Rides Federal	72,175	72,175	Federal
Assisted Transportation OAA Title III	321,685	321,685	Federal
Federal Sheridan Boulevard Sidewalks	1,991,523	-	Federal
HCA National Endowment for the Arts (NEA)	10,000	10,000	Federal
HCA Creative West (formerly WESTAF)	5,000	5,000	Federal
Internet Crimes Against Children (ICAC)	10,000	10,000	Federal
Justice Assistance Grant (JAG)	118,442	-	Federal
Misc. Police Grants - Chief Of Police	851,069	162,842	Federal
NEA - 40 West Artline Art Installments	80,000		Federal
Pending Grants-PW	1,000,000	1,000,000	Federal
Seatbelt Grant Federal	6,500	6,500	Federal
Safe Routes to School FY25- Stober Elementary	793,450	-	Federal
Threat Assessment Capacity Building (SCIP)	21,278	-	Federal
Wadsworth & Morrison Intersection	1,467,462	5,681,089	Federal
Wadsworth Sidewalk - TIP	2,194,000	-	Federal
Westaf Federal Grants	2,500	2,500	Federal
Whitlock Solar Grant - EIAF	40,212		Federal
Energy Efficiency & Conservation Block (EECBG)	194,050	-	Federal
Building Policy Collaborative - DRCOG	383,544	641,518	Federal
Subtotal of Federal Grant Revenues	$ 10,616,960	$ 9,071,975	

Federal, State, and Local Grant Revenues

Grant Title	2026 Revised	2027 Budget	Source
(CMATT) Auto Theft Task Force-State	$ 4,422,631	$ 2,751,414	State
Artline Revitalizing Main St	424,000	-	State
BHA Lead-state	43,416	-	State
Colfax Safety Project	2,569,200	-	State
(CDPHE) Clean Fleet Vehicle & Technology Grant	1,037,600		State
(GROC) Gateway to the Rockies Opioid Council	523,944	-	State
HCA Colorado Creative Industries	20,000	-	State
High Visibility Speed Enforcement	28,758	-	State
Local IMPACT Accelerator	540,000	-	State
Noxious Weed Management Fund Grant	8,000	-	State
Peace Officers Mental Health-state	31,754	-	State
Pedestrian Safety	85,286	85,000	State
Colorado PREVAIL Program	304,983	-	State
Post Grant-State	11,662	9,000	State
SIPA Website Optimization-state	158,800	-	State
Scientific and Cultural Facilities District (SCFD)	525,000	500,000	State
Speed Enforcement	198,776	95,794	State
Colorado Gives - Social Connectedness Initiative	53,850	-	State
DOLA Affordable Housing Preservation Grant (LPC)	175,643	109,674	State
DOLA Homelessness Resolution Program - Street Outreach	100,000	-	State
DOLA Transformational Homeless Response	109,304	15,445	State
DOLA DOH Emergency Shelter Grant - Nav Center Services	217,533	-	State
Subtotal of State Grant Revenues	$ 11,590,140	$ 3,566,327	
Trails Partnership Program - BCLP Trail Improvements	$ 562,061		Jeffco
Greenwood Fund Grant	5,000		Denver
40 West ArtLine Framework plan	106,000	106,000	Lakewood
Colfax Safety Project city match	6,502,663	8,284,872	Lakewood
FTA 5310 Lakewood Rides Federal	16,520	16,520	Lakewood
Misc. Police Grants - Chief Of Police	8,500	8,500	Lakewood
OAA - Title III - Lakewood Rides Assisted Transportation	31,500	31,500	Lakewood
Subtotal of Local Grant Revenues	$ 6,665,183	$ 8,447,392	

Notes:
Refer to Glossary for acronym definitions
Grants can require city matched funding.

Expenditures by Department



City Expense Budget Summary

By All Fund Types, By Department, And By Program
2027 Budget

City Department by Program	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
EXPENDITURES						
Mayor and City Council	**809,419**	**-**	**-**	**-**	**-**	**809,419**
City Manager's Office						
CMO - City Management	1,790,922	-	-	-	-	**1,790,922**
CMO - Communications	1,187,589	-	100,000	-	-	**1,287,589**
Total City Manager's Office	**2,978,511**	**-**	**100,000**	**-**	**-**	**3,078,511**
City Attorney's Office	**3,463,241**	**-**	**-**	**-**	**-**	**3,463,241**
City Clerk's Office	**1,562,702**	**-**	**-**	**-**	**-**	**1,562,702**
Community Resources						
CR - Administration	2,790,214	-	-	-	-	**2,790,214**
CR - Recreation - Golf	-	-	-	9,994,911	-	**9,994,911**
CR - Heritage, Culture & the Arts	-	4,083,826	-	-	-	**4,083,826**
CR - Planning, Construction & Maintenance	350,649	5,289,465	-	-	-	**5,640,114**
CR - Recreation	9,002,207	677,877	100,000	-	-	**9,780,084**
CR - Park Operations	6,074,412	6,445,417	-	-	-	**12,519,829**
Total Community Resources	**18,217,483**	**16,496,584**	**100,000**	**9,994,911**	**-**	**44,808,978**
Finance						
FIN - Administration	500,064	-	-	-	-	500,064
FIN - Budget and Financial Strategy	1,141,473	-	-	-	-	1,141,473
FIN - Operations	2,436,207	-	-	-	-	2,436,207
FIN - Economic Development	-	13,403,655	-	-	-	13,403,655
FIN - Revenue Division	1,897,837	-	-	-	-	1,897,837
Total Finance	**5,975,582**	**13,403,655**	**-**	**-**	**-**	**19,379,236**
Municipal Court						
MC - Administration	621,449	-	-	-	-	621,449
MC - Judicial	894,036	-	-	-	-	894,036
MC - Court Marshal	1,156,235	-	-	-	-	1,156,235
MC - Violation Bureau	1,871,366	-	-	-	-	1,871,366
MC - Probation Services	1,662,656	-	-	-	-	1,662,656
Total Municipal Court	**6,205,742**	**-**	**-**	**-**	**-**	**6,205,742**
Operational Services	**20,227,147**	**555,437**	**4,946,000**	**-**	**4,941,265**	**30,669,849**
Facilities & Infrastructure Maintenance						
FIO - Planning, Construction & Maintenance	6,237,725	555,437	3,946,000	-	-	10,739,162
Total Facilities & Infrastructure Maintenance	**6,237,725**	**555,437**	**3,946,000**	**-**	**-**	**10,739,162**

City Department by Program	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
Human Resources						
HR - Employee Relations	2,753,202	-	-	-	-	2,753,202
HR - Risk	-	-	-	-	4,941,265	4,941,265
Total Human Resources	**2,753,202**	**-**	**-**	**-**	**4,941,265**	**7,694,467**
Information Technology						
IT - Administration	894,507	-	-	-	-	894,507
IT - Business Transformation	5,503,414	-	-	-	-	5,503,414
IT - Operations	4,838,299	-	1,000,000	-	-	5,838,299
Total Information Technology	**11,236,220**	**-**	**1,000,000**	**-**	**-**	**12,236,220**
Police						
PD - Office of the Chief	10,586,623	103,392	-	-	-	10,690,015
PD - Investigations	18,303,854	3,239,333	-	-	-	21,543,187
PD - Patrol Services	32,733,358	1,681,400	-	-	-	34,414,758
PD - Support Services	7,337,948	3,716,087	-	-	-	11,054,035
Total Police	**68,961,784**	**8,740,212**	**-**	**-**	**-**	**77,701,995**
Public Works						
PW - Engineering/Capital Projects & Utilities	1,210,190	2,030,016	2,535,327	-	-	5,775,533
PW - Engineering/Development Services	4,595,600	-	-	-	-	4,595,600
PW - Fleet	5,111,751	-	3,554,593	-	-	8,666,344
PW - Administration	331,516	1,000,000	-	-	-	1,331,516
PW - Street Maintenance	4,236,929	-	10,341,664	-	-	14,578,593
PW - Sewer Utility	-	-	-	6,988,511	-	6,988,511
PW - Stormwater Management Utility	-	-	-	13,053,506	-	13,053,506
PW - Traffic Engineering	5,749,216	6,856,929	3,181,125	-	-	15,787,270
PW - Water Utility	-	-	-	1,739,040	-	1,739,040
Total Public Works	**21,235,202**	**9,886,945**	**19,612,709**	**21,781,057**	**-**	**72,515,913**
Sustainability and Community Development						
SCD - Housing and Thriving Communities	3,787,823	1,340,841	-	-	-	5,128,664
SCD - Administration	803,170	-	60,000	-	-	863,170
SCD - Comprehensive Planning	780,427	10,402,929	15,000	-	-	11,198,356
SCD - Development Assistance	1,489,431	-	-	-	-	1,489,431
SCD - Sustainability	1,545,037	949,018	-	-	-	2,494,055
Total Sustainability and Community Development	**8,405,888**	**12,692,787**	**75,000**	**-**	**-**	**21,173,676**
Non-Departmental						
ND - Citywide Employee Benefits	813,000	-	-	80,500	160,000	1,053,500
ND - Debt Obligations & Special Projects	6,698,861	-	2,095,139	-	-	8,794,000
ND - Non-Specific	1,642,301	500,000	3,000,000	-	-	5,142,301
ND - Self-Insurance Funding	1,200,000	20,000	-	-	19,080,814	20,300,814
Total Non-Departmental	**10,354,162**	**520,000**	**5,095,139**	**80,500**	**19,240,814**	**35,290,615**
Total	**168,396,863**	**62,295,620**	**29,928,849**	**31,856,468**	**24,182,079**	**316,659,879**

Functional Units By Fund

2027 Budget

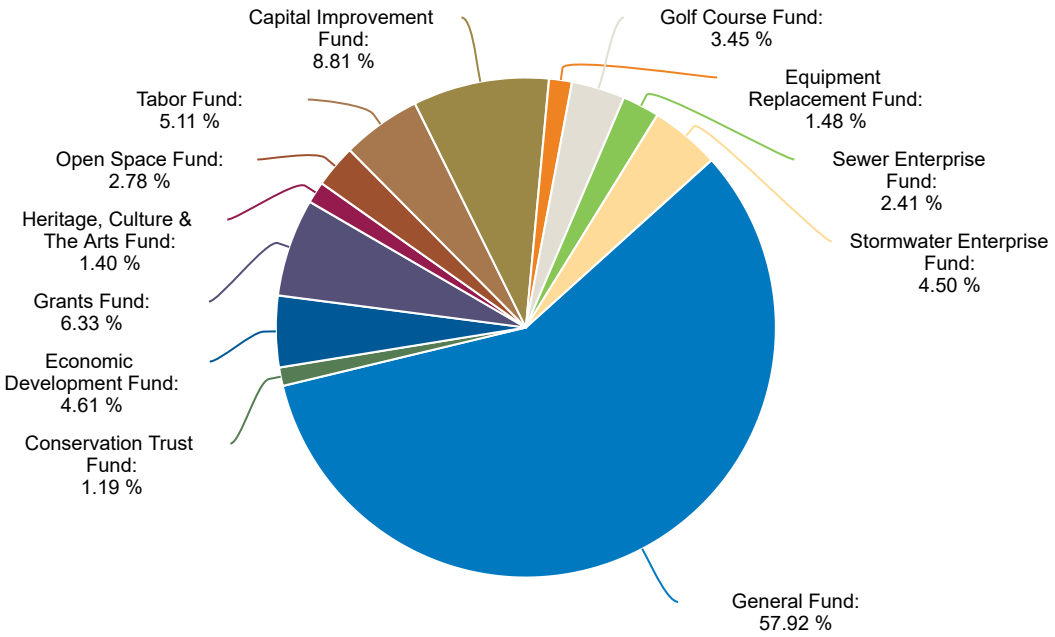
	Mayor and City Council	City Manager's Office	City Attorney's Office	City Clerk's Office	Community Resources	Finance
EXPENDITURES						
General Fund	809,419	2,978,511	3,463,241	1,562,702	18,217,483	5,975,582
Conservation Trust Fund	-	-	-	-	3,470,000	-
Economic Development Fund	-	-	-	-	-	13,403,655
Grants Fund	-	-	-	-	677,877	-
Heritage, Culture & The Arts Fund	-	-	-	-	4,083,826	-
Open Space Fund	-	-	-	-	7,523,639	-
Tabor Fund	-	-	-	-	741,243	-
Equipment Replacement Fund	-	100,000	-	-	100,000	-
Golf Course Fund	-	-	-	-	9,994,911	-
Total	809,419	3,078,511	3,463,241	1,562,702	44,808,978	19,379,236

Functional Units By Fund

2027 Budget

	Municipal Court	Operational Services	Police	Public Works	Sustainability and Community Development	Non-Dept	Total
EXPENDITURES							
General Fund	6,205,742	20,227,147	68,961,784	21,235,202	8,405,888	10,354,162	168,396,863
Conservation Trust Fund	-	-	-	-	-	-	3,470,000
Economic Development Fund	-	-	-	-	-	-	13,403,655
Grants Fund	-	-	3,530,019	1,000,000	12,692,787	500,000	18,400,683
Heritage, Culture & The Arts Fund	-	-	-	-	-	-	4,083,826
Open Space Fund	-	555,437	-	-	-	-	8,079,076
Tabor Fund	-	-	5,210,193	8,886,945	-	20,000	14,858,381
Capital Improvement Fund	-	3,946,000	-	16,505,388	75,000	5,095,139	25,621,527
Equipment Replacement Fund	-	1,000,000	-	3,107,322	-	-	4,307,322
Golf Course Fund	-	-	-	-	-	21,000	10,015,911
Sewer Enterprise Fund	-	-	-	6,988,511	-	15,000	7,003,511
Stormwater Enterprise Fund	-	-	-	13,053,506	-	42,000	13,095,506
Water Enterprise Fund	-	-	-	1,739,040	-	2,500	1,741,540
Medical & Dental Self-Insurance Fund	-	-	-	-	-	19,080,814	19,080,814
Property & Casualty Self-Insurance Fund	-	3,500,859	-	-	-	-	3,500,859
Retiree's Health Program Fund	-	-	-	-	-	160,000	160,000
Worker's Compensation Self-Insurance Fund	-	1,440,406	-	-	-	-	1,440,406
Total	6,205,742	30,669,849	77,701,996	72,515,914	21,173,676	35,290,615	316,659,879

Expenditures by Fund*



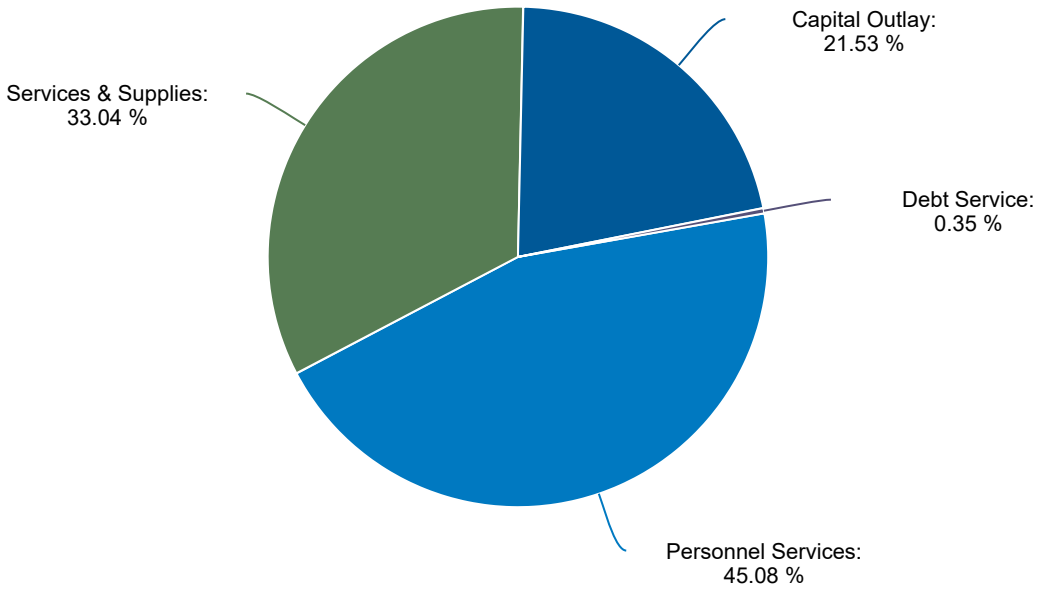
*Any fund >1% is not displayed.

All Funds - Summary Of Expenditures By Classification

2027 Budget

	Personnel Services	Services & Supplies	Capital Outlay	Debt Service	Total
EXPENDITURES					
Mayor and City Council	468,336	341,083	-		809,419
City Manager's Office	2,356,834	646,677	75,000		3,078,511
City Attorney's Office	3,185,583	277,658	-		3,463,241
City Clerk's Office	1,351,430	211,272	-		1,562,702
Community Resources	26,623,946	11,412,190	6,051,617	721,225	44,808,978
Finance	5,690,886	3,688,351	10,000,000	-	19,379,237
Municipal Court	5,507,664	698,078	-		6,205,742
Facilities & Infrastructure Maintenance	3,515,410	3,660,752	3,563,000		10,739,162
Human Resources	3,125,350	4,569,117	-		7,694,467
Information Technology	5,777,021	5,746,582	-	712,617	12,236,220
Police	66,869,877	10,535,517	296,602		77,701,996
Public Works	18,865,519	25,543,899	28,106,495		72,515,913
Sustainability and Community Development	4,953,993	5,295,649	10,924,034		21,173,676
Non-Departmental	(485,939)	30,499,785	5,095,139	181,630	35,290,615
Total	147,805,911	103,126,609	64,111,887	1,615,472	316,659,879

Expenditures by Classification (Pie Chart)

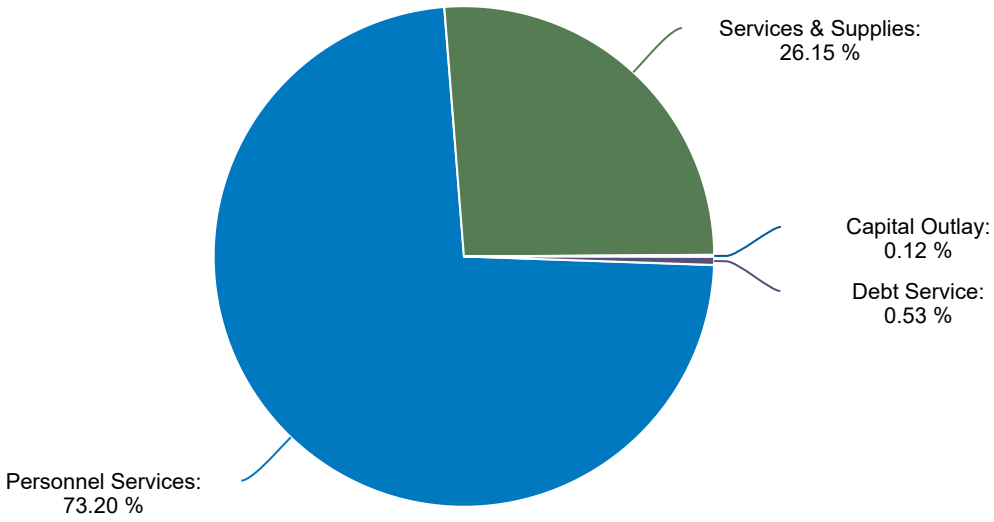


Summary Of Expenditures By Classification And By Department

General Fund Only

2027 Budget

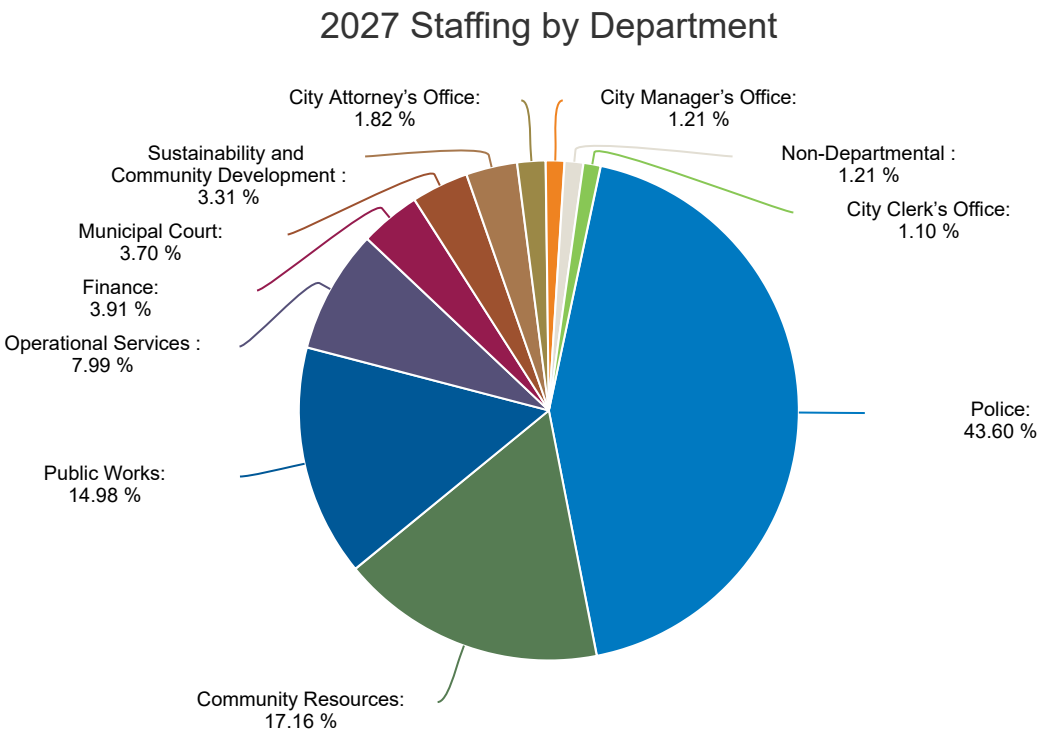
	Personnel Services	Services & Supplies	Capital Outlay	Debt Service	Total
EXPENDITURES					
Mayor and City Council	468,336	341,083	-	-	809,419
City Manager's Office	2,356,834	621,677	-	-	2,978,511
City Attorney's Office	3,185,583	277,658	-	-	3,463,241
City Clerk's Office	1,351,430	211,272	-	-	1,562,702
Community Resources	13,422,700	4,779,797	14,985	-	18,217,482
Finance	4,968,206	1,007,376	-	-	5,975,582
Municipal Court	5,507,664	698,078	-	-	6,205,742
Facilities & Infrastructure Maintenance	3,075,693	3,062,032	100,000	-	6,237,725
Human Resources	2,555,352	197,850	-	-	2,753,202
Information Technology	5,777,021	4,746,582	-	712,617	11,236,220
Police	64,341,507	4,564,276	56,000	-	68,961,783
Public Works	12,752,162	8,452,678	30,362	-	21,235,202
Sustainability and Community Development	4,301,839	4,104,049	-	-	8,405,888
Non-Departmental	(790,699)	10,963,232	-	181,630	10,354,163
Total	123,273,629	44,027,640	201,347	894,247	168,396,863



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

Staffing Overview

A significant part, 50.7%, of the city's total budget is funding for personnel who in turn provide service to the community. Details on staffing changes are provided within each Departmental section. The following graph identifies full-time positions by department stated as full-time equivalents (FTE).



Staffing Comparisons of Full-Time Positions by Department

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

	2025 Revised	2026 Budget	2026 Revised	2027 Budget
City Manager's Office	11.00	11.00	11.00	11.00
City Attorney's Office	15.00	15.00	15.00	16.50
City Clerk's Office	10.00	10.00	10.00	10.00
Community Resources	173.00	157.00	155.50	155.50
Finance	36.42	36.42	35.42	35.42
Municipal Court	33.50	33.50	33.50	33.50
Operational Services	72.40	73.40	71.90	72.40
Police	393.60	397.60	395.00	395.00
Public Works	133.18	134.18	135.71	135.71
Sustainability and Community Development	28.00	30.00	30.00	30.00
Non-Departmental	11.00	11.00	11.00	11.00
Total	917.10	909.10	904.03	906.03
Police Recruits	24	24	24	24

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

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

Staffing Summary

By Fund Type, By Department
By Full-Time And Part-Time Employees (Stated As FTE)
2027 Budget

	Governmental Funds				
Financial Sources	General Fund	Special Revenue Funds	Capital Projects Funds	Proprietary Funds	Total
City Attorney	16.50				16.50
City Clerk	10.00				10.00
City Manager	11.00				11.00
Community Resources	79.10	57.40		19.00	155.50
Finance	29.67	5.75			35.42
Municipal Court	33.50				33.50
Non-Departmental	10.00			1.00	11.00
Operational Services	65.20	3.10		4.10	72.40
Police Department	378.00	17.00		-	395.00
Public Works	91.71	7.30	12.86	23.84	135.71
Sustainability and Community Development	24.00	6.00			30.00
Total	748.68	96.55	12.86	47.94	906.03

Lakewood City Council Goals

The City Council Goals were created and refined during the February 6, 2026 annual City Council planning session, where council members worked together to review the existing work plan, clarify the intent of tasks, and sequence priorities to match available resources. The process emphasized moving to a two-year planning cycle aligned with elections and focused on the council's role in setting the city's strategic direction.

By design, these goals guide the development of the city's budget as both a policy document and a funding plan, ensuring that resources are allocated to advance community priorities while maintaining flexibility to respond to emerging needs. Quarterly status updates are available on the City Council Goals webpage. In addition, the budget document includes detailed summaries for each council goal.

Charter Committee

The Charter Committee goal supports a comprehensive review of Lakewood's City Charter to ensure it remains current, effective, and responsive to the community's needs. The goal is to identify opportunities to modernize the city's governing framework, improve transparency and administrative processes, and support effective governance.

Homelessness

The Homelessness goal focuses on connecting people experiencing homelessness with shelter, services, and pathways to stable housing while maintaining safe and accessible public spaces. The city will continue to strengthen coordinated outreach, regional partnerships, and programs that address immediate needs while supporting long-term housing stability.

Local Economy and Local Business (West Colfax+)

The Local Economy and Local Business goal focuses on supporting a strong and resilient local economy by helping businesses succeed, encouraging private investment, and strengthening commercial corridors throughout the city, with a focus on West Colfax. The city will continue to support local businesses, advance redevelopment opportunities, and build partnerships that contribute to long-term economic vitality.

Increased Revenue

The Increased Revenue goal focuses on identifying sustainable revenue strategies that support essential services, maintain infrastructure, and address the community's long-term needs. The city will use long-range financial planning, community input, and financial analysis to evaluate options that strengthen fiscal stability while maintaining transparency and responsible stewardship of public resources.

Waste Licensing

The Waste Licensing goal focuses on improving waste collection and recycling services while supporting sustainability, affordability, and compliance with state requirements. The city will evaluate and implement updates

to the waste hauler licensing program that improve service consistency, increase recycling and waste diversion, and support long-term environmental goals.

The table below indicates which departments are responsible for the implementation of the City Council Goals. The Operating Summary section of this document details the Department's specific activities supporting the City Council Goals..

Matrix of City Council Goals by Department

Department	Charter Committee	Homelessness	Local Economy	Increased Revenue	Waste Licensing
City Manager's Office	X	X	X	X	X
City Attorney's Office	X				
City Clerk's Office		X	X		
Community Resources					
Finance	X	X	X	X	
Operational Services					
Municipal Court					
Police		X			
Public Works					
Sustainability and Community Development		X	X	X	X
Non-Departmental					



Program History and Accomplishments

The City Council initiated a comprehensive review of the City Charter to ensure Lakewood's foundational governing document continues to reflect current laws, best practices, and the evolving needs of the community. The Charter had not undergone a comprehensive review since 2004.

To lead this effort, City Council established an Ad Hoc Charter Review Committee to evaluate Charter provisions, identify opportunities for modernization, improve administrative processes, and consider amendments that enhance transparency and effective governance. Public engagement has been a key component of the process through committee meetings, City Council study sessions, the Lakewood Together online engagement platform, and the Mayor's Minute video series. The committee completed its review and presented recommendations to City Council for consideration as part of the public review process.

2026 Budget Commitment

The 2026 Budget supports the Charter review process by providing staff resources to coordinate public meetings, facilitate community engagement, conduct legal and policy analysis, and prepare proposed Charter amendments for City Council consideration. Dedicated funding for this council goal includes:

- $225,000 for Lakewood's share of administering the 2026 General Election to include placing the proposed Charter amendments before Lakewood voters.

2027 Proposed Budget Allocations

No significant ongoing operating costs are expected following completion of the Charter review process. Should voters approve Charter amendments, limited resources may be allocated to implement approved changes and update city policies, procedures, and governing documents as necessary.



Program History and Accomplishments

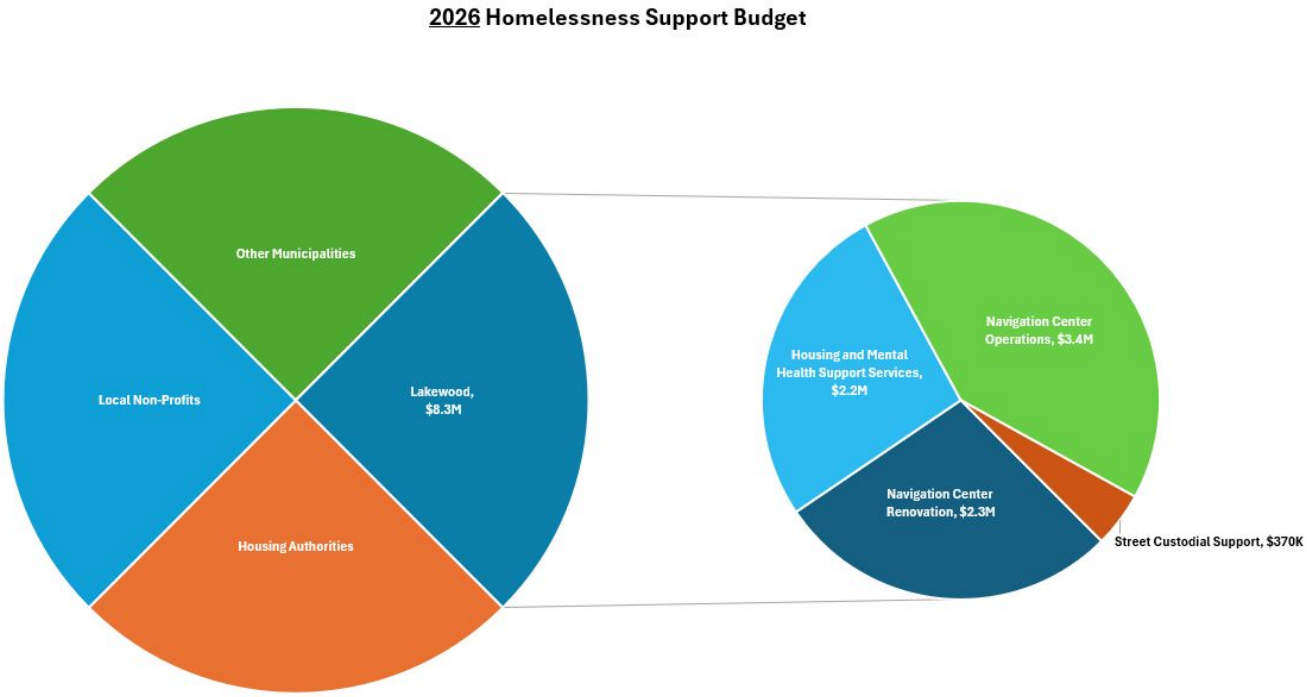
City Council is implementing a balanced approach to addressing homelessness by combining immediate support services with long-term housing solutions. This strategy emphasizes regional collaboration, coordinated outreach, and investments that help individuals achieve stable housing while improving community health and safety.

A significant milestone was the opening of the VOA Colorado Navigation Center in partnership with Volunteers of America Colorado. The 24/7 facility provides temporary shelter, case management, and connections to behavioral health, employment, and housing resources to help individuals transition toward permanent housing. The city has also expanded coordinated outreach through Police Department Homeless Navigators, Community Action Team personnel, Community Outreach Court, and partnerships with local service providers. These efforts have strengthened connections to housing, medical care, behavioral health services, and other critical resources while supporting safe and accessible public spaces throughout the community.

2026 Budget Commitment

The 2026 Budget continues funding a coordinated homelessness response that addresses both immediate community needs and long-term housing stability. Budgeted resources support operation of the VOA Colorado Navigation Center, homeless outreach and navigation services, Community Outreach Court, regional partnerships, and coordinated public safety efforts. The city supports homelessness response through a coordinated, multidisciplinary staffing model that includes police, behavioral health specialists, , housing, and community development staff. These teams provide outreach, behavioral health response, substance abuse specialists, homeless navigation, and encampment coordination, supplemented by contracted services for encampment cleanup and other specialized needs. Specific budget commitment for 2026 include:

- $3.0M annual appropriation for the VOA Colorado Navigation Center operations.
- $1.7M Phase II renovations at the VOA Colorado Navigation Center focusing on ADA and accessibility improvements.
- $120K annual appropriation for Municipal Court support services such as medically assisted treatment, testing, sober living, therapeutic treatment, education, and transportation for those impacted by opioid abuse.



2027 Proposed Budget Allocation

The city anticipates continuing investments in coordinated homelessness response efforts, including housing navigation, outreach services, regional partnerships, and supportive programs that connect individuals to permanent housing. New funded proposed for the 2027 Budget include:

- $45K for variable-hour court navigator who connects individuals involved in the court system with substance use disorder services, particularly opioid treatment.
- Expanded client support through the Community Action Team with $40K in opioid settlement funds for Homeless Navigation and PREVAIL outreach and stabilization services for individuals impacted by opioid use.



Program History and Accomplishments

City Council is committed to fostering a resilient local economy by supporting small businesses, encouraging investment, and strengthening commercial corridors throughout Lakewood, with a particular focus on West Colfax. Through strategic partnerships, business assistance programs, and redevelopment initiatives, the city works to create an environment where businesses can grow, attract investment, and contribute to the community's long-term economic vitality.

In 2026, the city expanded programs that encourage residents to support local businesses, including the Shop Lakewood initiative and Business Feature Friday campaign. Economic Development also provided educational workshops for local businesses while launching the Legacy Business Program to recognize businesses that have made lasting contributions to Lakewood's identity and economy. Redevelopment efforts along the West Colfax corridor continued to advance through key site preparation milestones, while regional partnerships promoted investment opportunities and strengthened Lakewood's position as a destination for business and redevelopment.

2026 Budget Commitment

The 2026 Budget supports economic vitality through investments in business retention, redevelopment, and corridor revitalization initiatives. Funding supports small business assistance programs, business engagement and education, redevelopment planning, and marketing efforts that encourage residents to shop locally. Resources also support continued planning and investment activities along the West Colfax corridor and other strategic commercial areas. Specific amendments to the 2026 Revised budget include:

- $200K for expanded business support through the Colfax Safety and Security Grants.

2027 Proposed Budget Allocations

The city anticipates continuing investments that strengthen Lakewood's business community and encourage long-term economic growth. Planned funding will support business retention and attraction efforts, redevelopment and urban renewal initiatives, corridor revitalization projects, and partnerships that enhance commercial districts. The city will continue promoting local businesses, expanding economic development programs, and pursuing opportunities that attract private investment while supporting a diverse and resilient local economy. New items the 2027 Proposed Budget include:

- Reserving $10M in the Economic Development Fund for a potential land acquisition supporting state economic development opportunities.



Program History and Accomplishments

City Council is committed to ensuring the city's long-term financial sustainability by evaluating revenue strategies that preserve essential services, maintain public infrastructure, and respond to changing community needs. This effort focuses on aligning available resources with community priorities while maintaining transparency and engaging residents throughout the decision-making process.

During 2026, the city strengthened its long-range financial planning by enhancing revenue forecasting, reviewing user fees, evaluating reserve levels, and analyzing long-term revenue and expenditure trends. The Budget and Audit Board added new community representation for members with term limits and conducted a City Services & Funding survey based on the results of the city 2025 Community Survey to better understand resident priorities for city services, future funding needs, and potential revenue options. Public engagement through the Lakewood Together platform further increased transparency and provided residents with opportunities to participate in discussions about the city's financial future.

2026 Budget Commitment

The 2026 Budget supports ongoing efforts to strengthen the city's financial sustainability through long-range financial planning, revenue forecasting, financial policy analysis, and community engagement. Staff and contracted services research new revenue opportunities, evaluate fees, and coordinate public outreach in collaboration with the Budget and Audit Board. These efforts help ensure future budget decisions are informed by sound financial analysis and community priorities while maintaining the city's commitment to fiscal stewardship and transparency. Items in the 2026 Revised Budget include:

- $225,000 for Lakewood's share of administering the 2026 General Election to include placing a proposed tax ballot measure before Lakewood voters.

2027 Proposed Budget Allocation

The city will continue its long-term financial planning and revenue sustainability efforts. The 2027 Proposed Budget incorporates updated financial forecasts, infrastructure funding strategies, and recommendations informed by city council, community input and the Budget and Audit Board. Staff will continue financial analysis, public engagement, and implementation of strategies that support essential services and the city's long-term fiscal health.



Program History and Accomplishments

City Council is evaluating updates to the city's waste hauler licensing program to improve recycling services, enhance sustainability, and align with new state requirements. The initiative supports Lakewood's environmental stewardship goals while seeking to balance service quality, affordability, competition, and efficiency.

The Sustainability Advisory Committee conducted a comprehensive public review of the city's waste hauler licensing code, working collaboratively with staff, waste haulers, and the City Attorney's Office to develop proposed updates. The review included multiple public meetings, opportunities for resident input, and consideration of Colorado's Extended Producer Responsibility (EPR) Program, which expands access to free curbside recycling. Following its review, the committee unanimously recommended the proposed code updates move forward for City Council consideration. The city also launched a public information campaign to educate residents about the proposed changes and the new state recycling program.

2026 Budget Commitment

The 2026 Budget supports implementation of the city's sustainability and waste management initiatives through policy development, community engagement, and regulatory updates. Resources support evaluation of the waste hauler licensing program, public education efforts, legal and administrative review, and implementation planning related to Colorado's Extended Producer Responsibility Program. These efforts position the city to expand recycling opportunities while maintaining reliable and cost-effective waste collection services.

2027 Proposed Budget Allocations

The City anticipates continued investment in administering and implementing the updated waste hauler licensing program, subject to City Council approval. Future resources will support program administration, public outreach, compliance with state requirements, and ongoing evaluation of opportunities to improve waste diversion, recycling access, service consistency, and long-term sustainability outcomes for Lakewood residents. Dedicated budget in the proposed 2027 budget include:

- Advanced planning for a waste hauler licensing program, supported by a $540K Colorado Energy Office grant, to evaluate operational needs and develop the RFP for implementation.
- Expanding the Zero Waste Program by $85K in 2027, increasing total funding to $150K to support waste diversion, recycling and composting, community education, and accessible disposal programs.

Other Council Priorities

During the February 2026 City Council planning session, Council reviewed the goals established in 2025 and evaluated progress, emerging community needs, and priorities for the coming year. This process resulted in a new set of 2026 Council Goals, with some 2025 goals being reincorporated into the 2026 Council Goals with the same or a more focused scope.

Not all 2025 goals were carried forward as formal Council Goals. Many, however, include programs that are still being developed, previously approved projects that are not yet complete, or ongoing work that remains important to City Council and the community. These priorities have shifted to "Other Council Priorities" and will continue to be advanced by city departments through ongoing programs, services, and project completion.

The following section identifies the 2025 Council Goals that are not included among the 2026 Council Goals. Each priority includes a brief description of the work that will continue, followed by summary sheets for Public Art and Placemaking, Alternative Transportation, and Sustainability.

Affordable Housing

Lakewood is exploring additional strategies to expand and preserve affordable housing while recognizing the financial challenges of new housing development. The city currently supports affordable housing through expedited permitting and fee waivers, but recent analysis indicates that these tools alone are not sufficient to make many multifamily projects financially viable. The city is evaluating dedicated funding options, including an Affordable Housing Fund and Inclusionary Housing Ordinance, while continuing to leverage resources such as Private Activity Bonds and Community Development Block Grant funds.

Proposed 2027 Budget Allocation

- In 2025, the city contributed $800K to the Colorado Gives Foundation's Bring it Home Fund. This organization will work on spending the donation in 2027.
- Lakewood's 2026 Private Activity Bond allocation of approximately $10.6M provides an additional tool for supporting larger affordable housing projects in 2027.

Public Art and Placemaking

The intent of this priority is to enhance Lakewood's sense of place and community identity by creating vibrant, welcoming, and engaging public spaces. The city will continue to advance public art, placemaking, and public space improvements that make neighborhoods and community gathering areas more inviting.

Proposed 2027 Budget Allocation

- The Colfax Transportation Safety Project includes a budget of $275,000 for public art, such as ground murals, sculptures, and art on fences and medians at five key pedestrian crossings.
- Public Art projects expected to carry forward into 2027 include West Colfax Streetscape and Art Improvements ($592,000), and Westland Area Improvements ($878,000). These projects include murals,

sculptures, streetscape enhancements, district markers, and other creative placemaking elements that enhance public spaces and support the West Colfax corridor.

Public Safety, Transportation, and Infrastructure

This priority centers on improving safety, connectivity, and transportation choices throughout Lakewood. The city will continue to advance projects that improve bicycle and pedestrian infrastructure, enhance connections between neighborhoods and destinations, and make it safer and easier for residents to travel without relying solely on a vehicle.

Proposed 2027 Budget Allocation

- Continue bicycle plan implementation spending at $200k annually.
- $475K for Traffic Safety Improvements, including signal modifications, medians, guardrails, traffic calming, and pedestrian crossing modifications. Locations include Harlan St. near Deane Elementary as well as Harlan St. from 1st to 5th Ave.
- $665k construction of new sidewalks and shared use paths.
- $8.9M to continue Phase II of the Colfax Safety Program.
- $300k for EV Infrastructure at the Fleet Maintenance Facility.

Sustainability

The city seeks to protect natural resources and build a resilient future. Efforts include incentivizing sustainable development, expanding recycling and waste diversion programs, investing in parks and open spaces, supporting clean energy projects, and educating the community on ways to reduce environmental impact.

Proposed 2027 Budget Allocation

- 2027 Climate Protection Program funding includes $100,000 of new spending for residential energy audits ($25,000), heat pump rebates through a DRCOG partnership ($25,000), resilience initiatives and tree plantings ($25,000), low-income energy assistance ($20,000), and the Kids Climate Grant ($5,000).
- The DRCOG Building Benchmarking Grant provides $1.4 million over four years to support 2.0 FTE and program implementation. The grant has been extended with an additional $250,000 annually for three years through the DRCOG Building Decarbonization Grant.
- $300,000 for continued EV Charging Infrastructure.
- $3.05M Roof and HVAC project for Civic Center North/South to reduce energy usage and evaluate renewable sources.

Debt Service and Financial Obligations

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

The following table is a list of outstanding Certificates of Participation as of December 31, 2025.

Interest Rate	Obligation	Maturity Date	Balance
1.95%	Certificates of Participation, 2020A	6/1/2026	$80,000
2.15%	Certificates of Participation, 2020B	6/1/2039	$4,500,000
Total			**$4,580,000**

The following table is a list of notes/lease purchases as of December 31, 2025:

Long-Term Debt / Lease Payments	Balance
Police Facility Capital Lease	633,816
Copiers and Printers Lease	148,827
Total	**$782,643**

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

On September 1, 2020, the LPBA, issues certificates of participation in the amount of $4,500,000 to finance the irrigation system project at Fox Hollow Golf Course. Series 2020A certificates of participation bear interest rates of 1.95%, per annum, and mature on June 1, 2026. The certificates of participation not redeemable prior to maturity. 2020B certificates of participation bear interest rates of 2.15%, per annum, and mature on June 1, 2039. The certificates of participation are not redeemable prior to maturity.

Payment of principal and interest is secured by the pledged properties and is also guaranteed under a financial guaranty insurance policy, issued concurrently with the certificates of participation. The agreement contains a provision that in the event of a default, the city must vacate the premises.

Police Facility

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

Frontier Business Products - Printers and Copiers

The City entered into a lease agreement with Frontier Business Products for printers and copiers. The lease commenced on October 1, 2024. As a result of the implementation of GASB Statement No. 87 (GASB 87), Leases, the City will be recognizing this lease as a lease liability and right-to-use lease asset in the government-wide statement of net position. An incremental borrowing rate of 3% per annum was used for each lease. The lease term is 48 months. Monthly payments of $4,443, including principal and interest, are made at the first of each calendar month, through 2028.

The following table is a list of principal and interest payments by Fund for 2026 through to maturity from the primary sources.

Primary Source/Fund	Year	Principal	Interest	Total
General	2026	285,979	18,595	304,574
	2027	210,986	12,816	223,802
	2028	201,968	8,460	210,428
	2029	163,710	3,634	167,344
General Total		**$862,643**	**$43,505**	**$906,148**

Primary Source/Fund	Year	Principal	Interest	Total
Golf Course Enterprise	2026	205,000	94,546	299,546
	2027	290,000	89,225	379,225
	2028	295,000	82,937	377,937
	2029	300,000	76,540	376,540
	2030	310,000	69,983	379,983
	2031	315,000	63,264	378,264
	2032	325,000	56,384	381,384
	2033	330,000	49,343	379,343
	2034	335,000	42,194	377,194
	2035	345,000	34,884	379,884
	2036	350,000	27,413	377,413
	2037	360,000	19,780	379,780
	2038	365,000	11,986	376,986
	2039	375,000	4,030	379,030
Golf Course Enterprise Total		**$4,500,000**	**$722,509**	**$5,222,509**
Total All Funds by Year	2026	490,979	113,141	604,120
	2027	500,986	102,041	603,027
	2028	496,968	91,397	588,365
	2029	463,710	80,174	543,884
	2030	310,000	69,983	379,983
	2031	315,000	63,264	378,264
	2032	325,000	56,384	381,384
	2033	330,000	49,343	379,343
	2034	335,000	42,194	377,194
	2035	345,000	34,884	379,884
	2036	350,000	27,413	377,413
	2037	360,000	19,780	379,780
	2038	365,000	11,986	376,986
	2039	375,000	4,030	379,030
Grand Total		**$5,362,643**	**$766,014**	**$6,128,657**

Note: Certain obligations require a separate fund to be established to account for the repayments; however, the resources to do so (primary source) come into the separate fund via an operating transfer. The above schedule reflects only the primary sources.

*Schedule varies from future schedule due to payment schedule from City of Lakewood to Lakewood Public Building Authority

The following table is a list of principal and interest payments of the city listed by Financial Obligation for 2026 through to maturity.

Financial Obligations	Year	Principal	Interest	Total
2020A Certificate of Participation				
	2026	80,000	780	80,780
2020A Certificate of Participation Total		**$80,000**	**$780**	**$80,780**
2020B Certificate of Participation				
	2026-2030	1,400,000	413,230	1,813,230
	2031-2035	1,650,000	246,068	1,896,068
	2036-2039	1,450,000	63,210	1,513,210
2020B Certificate of Participation Total		**$4,500,000**	**$722,508**	**$5,222,508**

Financial Obligations	Year	Principal	Interest	Total
Total All Financial Obligations by Year				
	2026-2030	1,480,000	414,010	1,894,010
	2031-2035	1,650,000	246,068	1,896,068
	2036-2039	1,450,000	63,210	1,513,210
Grand Total		**$4,580,000**	**$723,288**	**$5,303,288**

Legal Debt Limit

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

Legal Debt Limit	
Assessed Value	$3,354,262,401
Actual Value	$38,584,774,831
Debt Limit: 3 Percent of Actual Value	$1,157,543,245
Legal Debt Margin	$1,157,543,245

Lakewood
Colorado

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FISCAL YEAR 2027

Fund Summaries

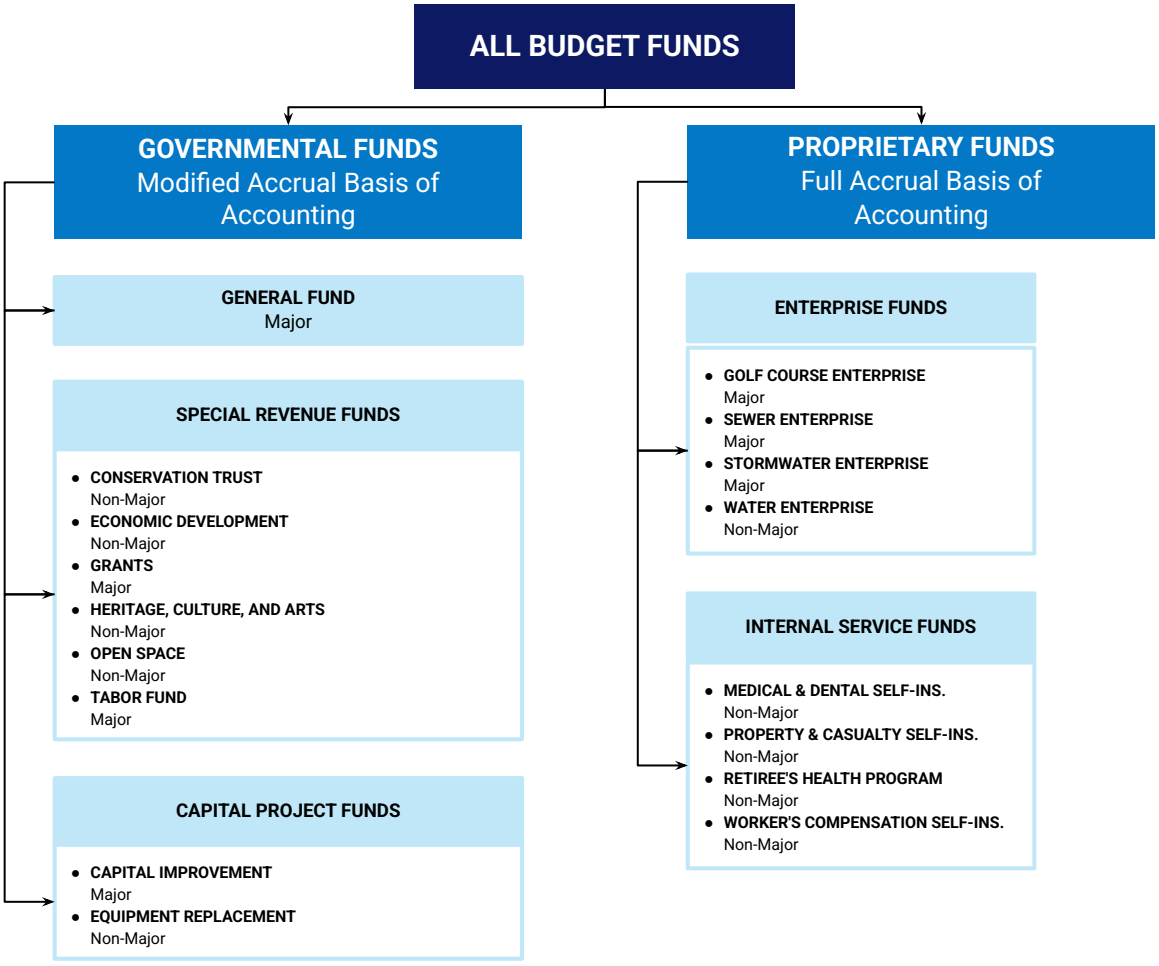




Lakewood
Colorado

City Funds

Fund Organization for the 2027 Budget



Notes:
Definitions for all of the above Funds can be found under this section or in the glossary under the Appendix tab.

This budget document does not include the following funds due to either an appropriation not being required for the fund or the fund being a separate legal entity from the City: Lakewood Reinvestment Authority.

Notes and Assumptions

The fund summaries present the financial position of each city fund by outlining revenues, expenditures, and available ending balances. Fund Balance is the excess or deficiency of the assets of a fund over its liabilities at any point in time. This is shown in the following schedules as Revenues minus Expenditures plus Other Financing Sources (Uses) plus Beginning Fund Balance to derive the Ending Fund Balance. Therefore, these summaries serve as a planning tool, ensuring that spending is aligned with projected revenues and fund balances. In addition, they highlight the sources and uses of funds, helping illustrate how resources are allocated and managed.

The following notes and assumptions were used to build the 2026 Revised Budget and the 2027 Budget for revenues and expenditures. These assumptions apply to all funds, except in cases where specifically noted. The overall driving factors were established through joint efforts with the City Council, the City Manager's Office, the Finance Department, and the Human Resources Department.

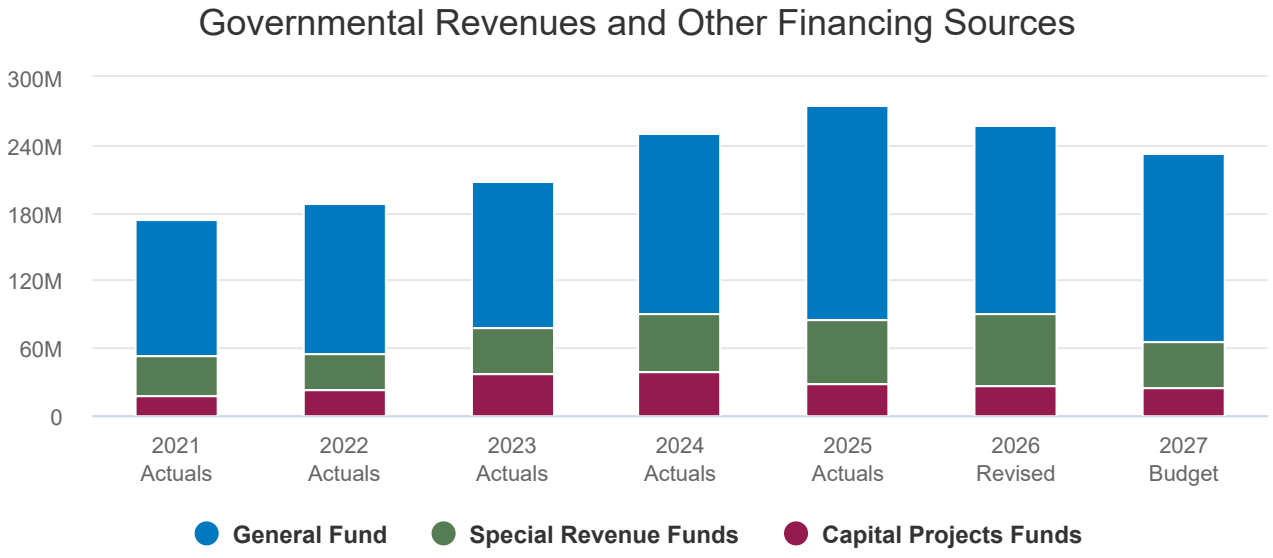
Governmental Funds

Revenues and Transfers In:

	2025 Actual	2026 Revised	2027 Budget	2027 Budgeted over (under) 2026 Revised
Governmental Funds				
General Fund	188,853,178	164,313,610	167,391,722	3,078,112
Conservation Trust Fund	1,907,528	1,888,347	1,913,362	25,015
Economic Development Fund	2,711,800	2,793,278	2,877,075	83,797
Grants Fund	22,745,419	29,077,551	23,948,046	(5,129,505)
Heritage, Culture & The Arts Fund	3,634,309	3,889,312	3,980,185	90,873
Open Space Fund	10,553,033	9,563,059	8,805,416	(757,643)
Tabor Fund	16,483,833	9,421,920	6,052,403	(3,369,517)
Capital Improvement Fund	23,956,274	23,782,068	24,285,545	503,477
Equipment Replacement Fund	3,797,496	2,778,403	3,776,051	997,648
Total	274,642,870	247,507,548	243,029,805	(4,477,743)

- Governmental funds rely primarily on tax revenues, which are forecast using historical performance and the broader economic outlook. The city uses the June 2026 economic and revenue forecasts from the Colorado Legislative Council Staff and the Office of State Planning and Budgeting to assess economic conditions and establish the Denver-Aurora-Lakewood Consumer Price Index (CPI) used in the forecast. CPI provides a baseline where a more specific revenue forecast is not available, while individual revenue sources are adjusted for known factors such as changes in consumer spending, development, fees, and tax collections.
- Sales and use tax revenues for the General Fund, Capital Improvement Fund, Open Space Fund, and Economic Development Fund are forecast using historical collection trends and expected changes in retail and commercial activity. The city uses a conservative approach, including new development in revenue projections only when projects have reached a high level of certainty, such as approved construction or an imminent opening.

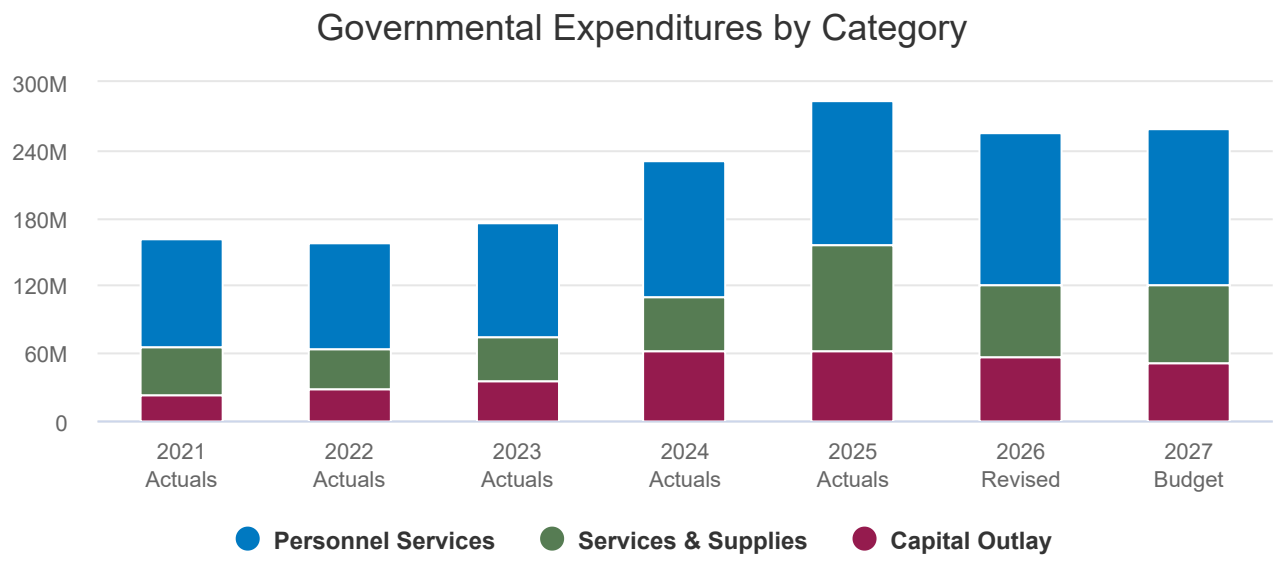
- Sales tax is the primary revenue source for the General Fund, Capital Improvement Fund, and the Open Space Fund. Sales tax revenue is expected to grow at a more moderate rate compared to the accelerated growth experienced during the post-recovery and inflation-driven period immediately following the pandemic. For 2026, sales taxes are expected to increase from 2025 actuals by 2.2 percent and are expected to grow another 2.2 percent in 2027.
- 2027 General Fund revenue and transfers-in are projected to be $3.1 million higher than the 2026 Revised Budget, primarily due to growth in sales and use tax revenue. Other revenue sources are expected to remain relatively stable. The General Fund transfers-in include the twenty year $1.2M loan repayment from the Stormwater Utility Fund used to pay for the North Dry Gulch project, which began repayments in 2026.
- Grants Fund revenue and transfers-in are projected to decrease $5.1 million in 2027, primarily due to the completion of several large federal transportation projects in 2026. Approximately $24 million in grant revenue is anticipated in 2027, including recurring grants supporting police programs such as auto theft prevention, the Justice Assistance Grant, and traffic and speed enforcement. The Colfax Safety Project will also continue in 2027 with partial grant funding.
- Open Space Fund revenue and transfers-in are projected to be $758,000 lower in 2027, primarily due to the completion of grant-funded projects in 2026 and no pending grant applications for 2027. Community Resource staff will continue to leverage Open Space Fund resources to pursue federal, state, and local funding opportunities and extend the impact of available dollars.
- The TABOR Fund transfer-in is projected to decline further in 2027 from the historically large transfers in 2024 and 2025. The reduction reflects the loss of B&O Tax revenue following the 2026 court decision, along with changes in state grant funding and other revenues that affect the amount of revenue subject to the TABOR limit.
- The Capital Improvement Fund and Equipment Replacement Fund are projected to receive a combined $1.5 million increase in revenue and transfers-in for 2027. The increase primarily supports essential capital, fleet, and technology needs through transfers and other available funding sources.



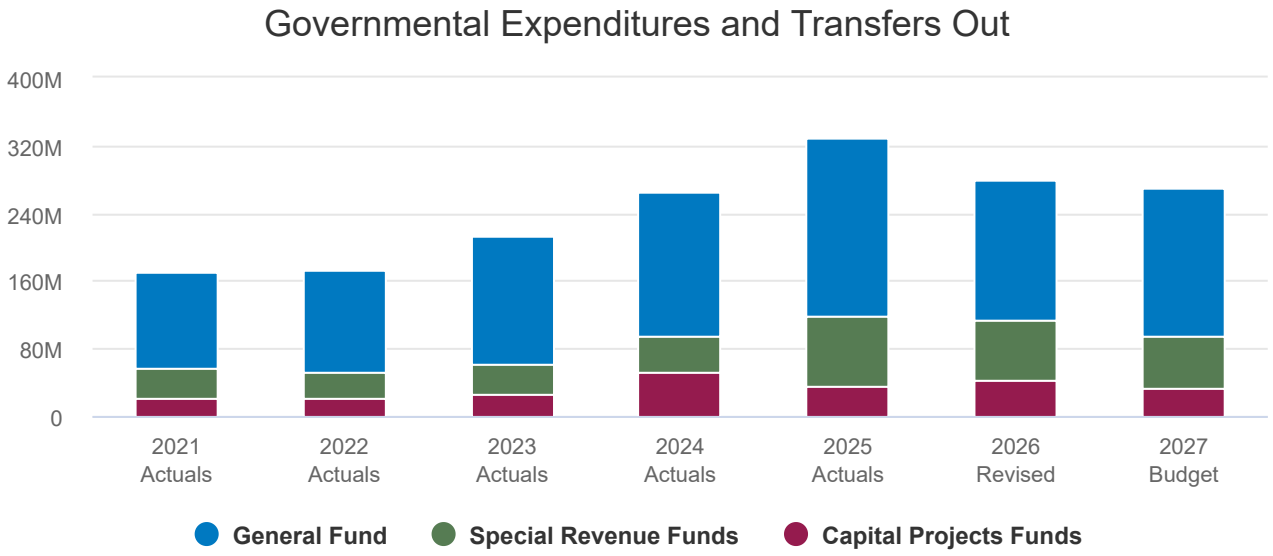
Expenditures and Transfers Out:

	2025 Actual	2026 Revised	2027 Budget	2027 Budgeted over (under) 2026 Revised
Governmental Funds				
General Fund	210,345,960	165,504,667	174,580,307	9,075,640
Conservation Trust Fund	2,039,154	2,356,372	3,470,000	1,113,628
Economic Development Fund	3,224,545	2,702,875	13,511,690	10,808,815
Grants Fund	27,774,372	29,055,443	18,400,683	(10,654,760)
Heritage, Culture & The Arts Fund	3,735,185	3,967,174	4,083,826	116,652
Open Space Fund	12,272,147	13,286,407	8,079,076	(5,207,331)
Tabor Fund	33,351,476	18,170,574	14,858,381	(3,312,193)
Capital Improvement Fund	29,198,730	28,440,904	29,131,788	690,884
Equipment Replacement Fund	6,975,228	5,062,678	4,307,322	(755,356)
Total	328,916,795	268,547,094	270,423,073	1,875,979

- Expenditures are built from the lowest accounting level up to the fund summaries, this detail is incorporated into the financial data and reports in the budget. All expenditures are categorized as either Personnel Services, Services & Supplies, or Capital Outlay.
- Personnel Services costs are modeled using individual employee data for salaries, retirement, benefits, and allocations across funds. Governmental Fund personnel costs are projected to increase $5.7 million in 2027, reflecting compensation and benefit cost increases. Personnel costs remain the largest expenditure in these funds.
- Departments have held Supplies and Services spending relatively flat in recent years by identifying reductions in response to economic uncertainty. The 2027 Governmental Funds Supplies and Services budget is $4.5 million higher than the 2026 Revised Budget, reflecting rising program and maintenance costs for essential services, but remains below the 2026 Original Budget.
- Capital Outlay in Governmental Funds is projected to decrease by approximately $5.9 million, primarily due to capital projects being delayed or scaled back in response to declining revenues. Staff will continue work on major projects previously approved and carried forward into the current budget.



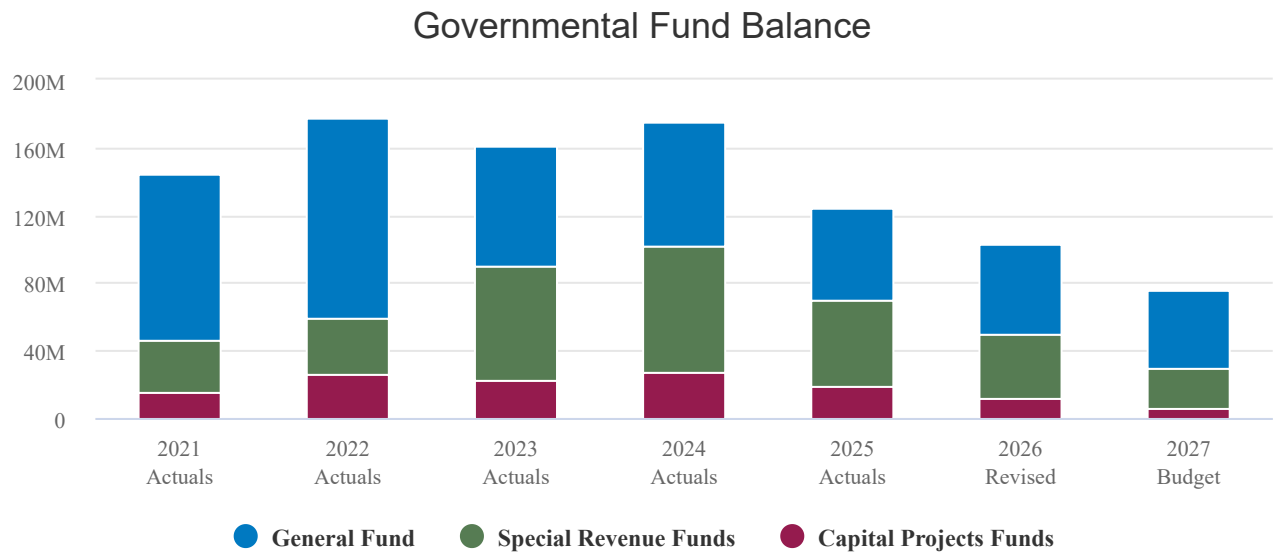
- General Fund expenditures and transfers-out are projected to increase $9.1 million in 2027, about half of which is due to compensation increases and higher health insurance costs. Health premium costs for the city were held lower in 2026 using one-time internal service fund balances, resulting in the need for a larger increase in 2027. The 2027 Budget also includes increased community support for homelessness in alignment with City Council priorities.
- Economic Development Fund expenditures are projected to increase $10.8 million in 2027, primarily due to enhanced programming supporting the Local Economy and Local Business Council Goal and a potential $10 million land purchase to advance economic development opportunities near the West Colfax Corridor.
- Grants Fund expenditures are projected to decrease $10.7 million in 2027, primarily due to the completion of several large federal sidewalk projects and green fleet purchases in 2026. Total grant expenditures are approximately $18.4 million in 2027 and include ongoing police grants for auto theft prevention, the Justice Assistance Grant, and traffic and speed enforcement, as well as continued funding for the Colfax Safety Project.
- Open Space Fund expenditures are projected to decrease $5.2 million in 2027 as playground replacement projects are completed and major park development projects at Wright Street and Quail Park near completion.
- As part of the B&O Tax settlement in 2025, the TABOR Fund transferred out approximately $24.9 million to correct amounts previously transferred-in based on the TABOR limit calculation. This significantly reduced the fund balance and required project delays to maintain a balanced fund. TABOR Fund expenditures are projected to decrease $3.3 million in 2027 as the fund focuses on completing capital projects planned in 2025 before the outcome of the lawsuit was known and providing operational support for core city services.



Changes in Fund Balance:

Fund Balances	2025 Actual	2026 Revised	2027 Budget	2026 Budgeted over (under) 2025 Revised
Governmental Funds				
General Fund	53,669,054	52,477,998	45,289,413	(7,188,585)
Conservation Trust Fund	2,740,758	2,272,733	716,095	(1,556,638)
Economic Development Fund	13,822,518	13,912,921	3,278,603	(10,634,318)
Grants Fund	(6,260,857)	(6,238,749)	(691,386)	5,547,363
Heritage, Culture & The Arts Fund	541,699	463,837	360,196	(103,641)
Open Space Fund	8,166,037	4,442,689	5,169,029	726,340
Tabor Fund	32,390,122	23,641,469	14,835,491	(8,805,978)
Capital Improvement Fund	14,648,856	9,990,020	5,143,777	(4,846,243)
Equipment Replacement Fund	3,980,220	1,695,945	1,164,674	(531,271)
Total	123,698,407	102,658,863	75,265,892	(27,392,971)

- Fund balance across all Governmental Funds is projected to decrease $27.4 million, or 26.7 percent, from 2026 to 2027, primarily reflecting the use of accumulated funds for one-time infrastructure and capital projects.
- The General Fund plans to use $7.2 million in available fund balance in 2027 as part of a multi-year strategy to use prior-year savings for important services and projects. This includes additional community support for homelessness and a one-time TABOR policy reserve to address the potential for a higher TABOR transfer if the city receives additional state grants, donations, or other revenue subject to the TABOR limit.
- Conservation Trust Fund is projected to utilize $1.6M in funds available for Porter Park.
- The Economic Development Fund is budgeted to use $10.2 million of fund balance to support enhanced economic development activities along the Colfax Corridor and a potential land purchase near the corridor.
- The TABOR Fund is projected to use $8.8 million of fund balance in 2027 for public safety and infrastructure needs. This includes the city's match for the Colfax Safety Project and temporary funding for public safety capital and operating costs that would otherwise be supported by the General Fund. These cost transfers provide short-term relief to the General Fund following several years of slower revenue growth and the loss of B&O Tax revenue.
- Capital Projects Funds, including the Capital Improvement Fund and Equipment Replacement Fund, are projected to use $5.4 million more in available funds in 2027, primarily for new city facilities upgrades, bike lanes, and sidewalk projects. The Equipment Replacement Fund also supports a robust IT replacement program, including completion of the Police Mobile Radio purchase.



Changes in Fund Balance (Continued):

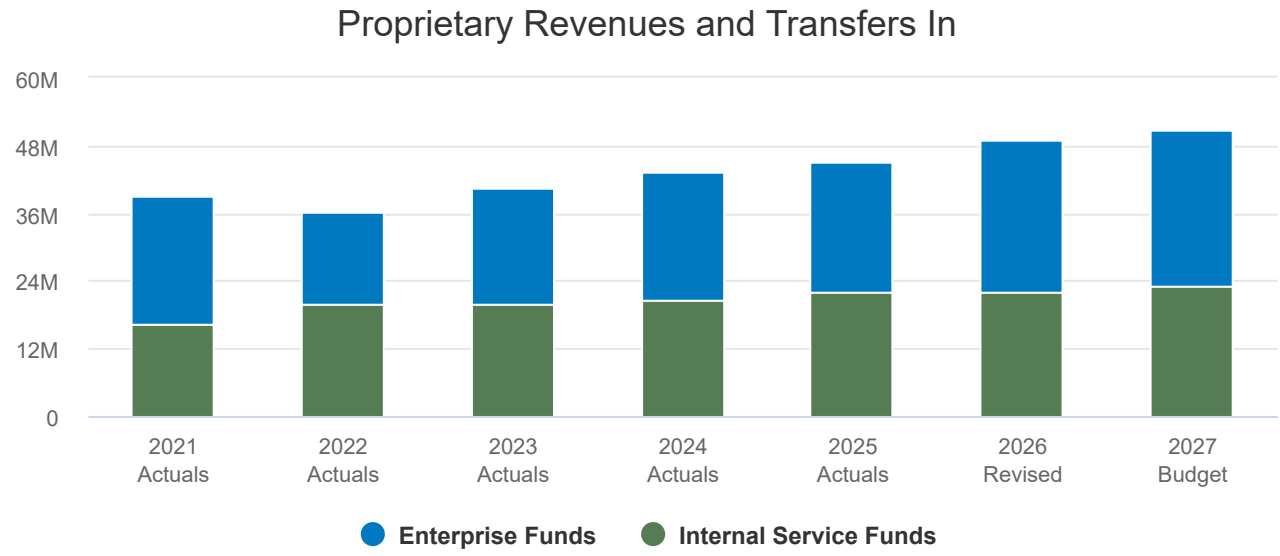
Fund Balances	2026 Revised Ending Fund Balance	2027 Budgeted Revenues & Transfers In	2027 Budgeted Expenses & Transfers Out	2027 Revised Ending Fund Balance
Governmental Funds				
General Fund	52,477,998	167,391,722	174,580,307	45,289,413
Conservation Trust Fund	2,272,733	1,913,362	3,470,000	716,095
Economic Development Fund	13,912,921	2,877,075	13,511,690	3,278,306
Grants Fund	(6,238,750)	23,948,046	18,400,683	(691,387)
Heritage, Culture & The Arts Fund	463,837	3,980,185	4,083,826	360,196
Open Space Fund	4,442,689	8,805,416	8,079,076	5,169,029
Tabor Fund	23,641,469	6,052,403	14,858,381	14,835,491
Capital Improvement Fund	9,990,020	24,285,545	29,131,788	5,143,777
Equipment Replacement Fund	1,695,945	3,776,051	4,307,322	1,164,674
Total	102,658,862	243,029,805	270,423,073	75,265,594

Proprietary Funds

Revenues and Transfers In:

	2025 Actual	2026 Revised	2027 Budget	2027 Budgeted over (under) 2026 Revised
Proprietary Funds				
Golf Course Fund	9,941,107	10,175,389	10,499,649	324,260
Sewer Enterprise Fund	5,396,365	5,887,571	5,990,349	102,778
Stormwater Enterprise Fund	6,348,288	9,576,250	9,855,250	279,000
Water Enterprise Fund	1,607,585	1,563,832	1,591,306	27,474
Medical & Dental Self-Insurance Fund	18,224,854	18,846,460	19,896,330	1,049,870
Property & Casualty Self-Insurance Fund	2,326,126	2,313,005	2,301,705	(11,300)
Retiree's Health Program Fund	108,819	92,272	83,045	(9,227)
Worker's Compensation Self-Insurance Fund	1,303,217	680,188	672,169	(8,019)
Total	45,256,361	49,134,967	50,889,803	1,754,836

- 2027 projected revenue including transfers in for all Proprietary Funds will increase $1.75M (3.6 percent), primarily due to charge for service increases.
- The Golf, Sewer, Stormwater, and Water Enterprise Funds are fully funded through user fees and charges. The revenues herein are based on customer demographics and usage and have been trended accordingly.
- Golf Fund revenue is projected to increase $324,000 in 2027, primarily due to an expected increase in rounds played as a result of a longer golf season associated with warmer weather.
- The Sewer, Stormwater, and Water Enterprise Funds are projected to have modest rate increases in 2027, generally aligned with the CPI forecast, which is expected to decline from 2026 levels. Following significant rate increases approved for 2026, the forecast assumes more modest rate increases while City Council evaluates rates in fall 2026, considering inflation, capital needs, and affordability for ratepayers.
- The Medical & Dental Self-Insurance Fund has the largest projected revenue increase among Proprietary Funds in 2027, primarily due to higher employer-paid premiums needing to keep pace with rising health care costs. Premiums were temporarily held lower in 2026 to reduce pressure on operating funds during a period of slower revenue growth and economic uncertainty.

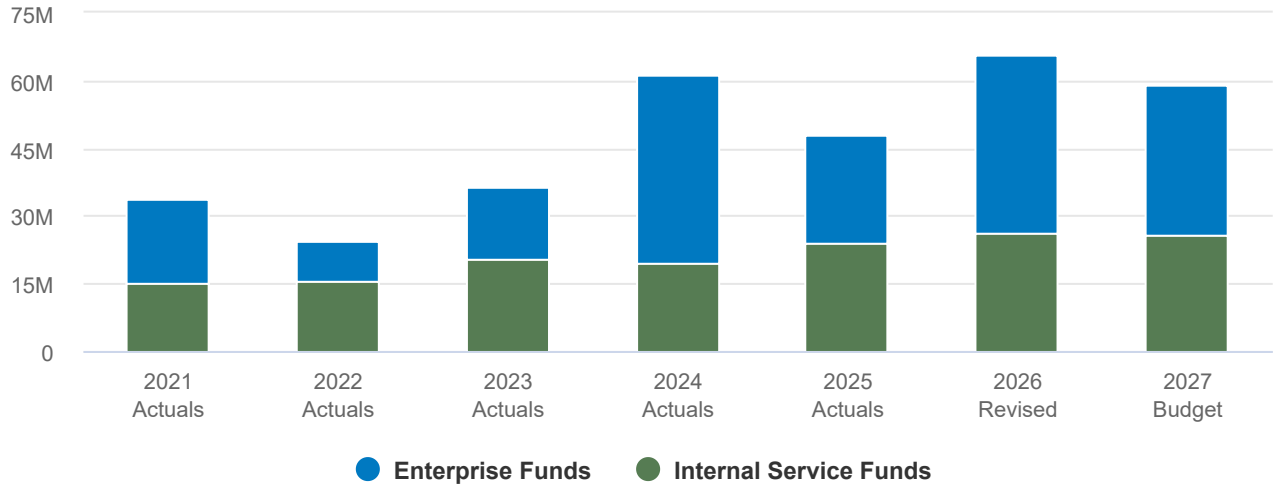


Expenditures and Transfers Out:

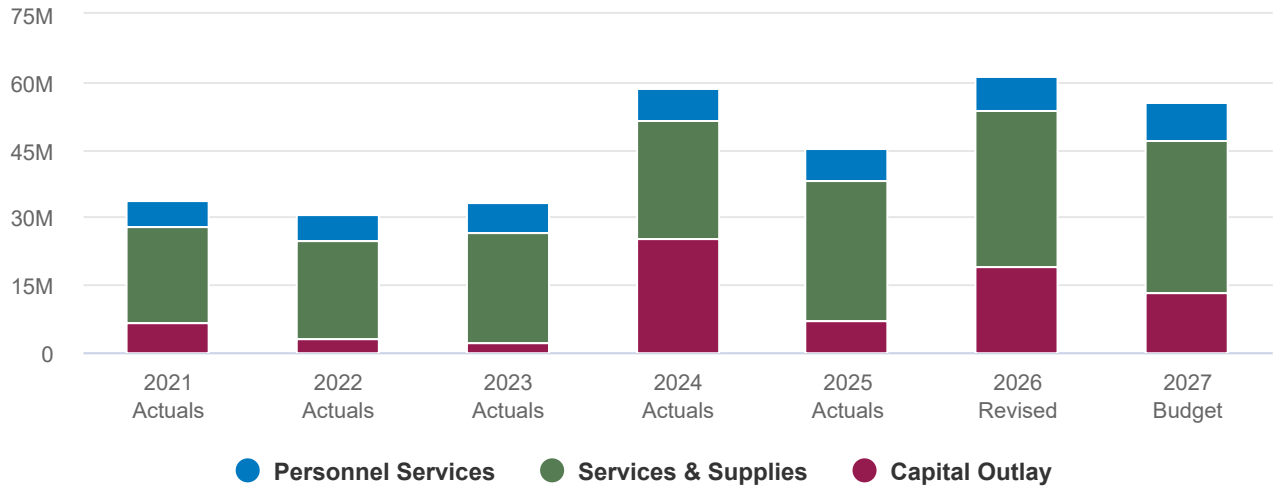
	2025 Actual	2026 Revised	2027 Budget	2027 Budgeted over (under) 2026 Revised
Proprietary Funds				
Golf Course Fund	7,783,905	12,771,308	10,015,911	(2,755,397)
Sewer Enterprise Fund	7,069,969	7,678,125	7,003,511	(674,614)
Stormwater Enterprise Fund	7,303,489	16,363,962	14,299,237	(2,064,725)
Water Enterprise Fund	1,524,288	2,429,204	1,741,540	(687,664)
Medical & Dental Self-Insurance Fund	20,366,465	20,827,317	20,680,814	(146,503)
Property & Casualty Self-Insurance Fund	2,936,722	3,819,319	3,500,859	(318,460)
Retiree's Health Program Fund	62,205	160,000	160,000	-
Worker's Compensation Self-Insurance Fund	813,745	1,435,562	1,440,406	4,844
Total	47,860,788	65,484,797	58,842,278	(6,642,519)

- Although Proprietary Funds do not rely on general tax revenues, they followed similar cost-control practices as Governmental Funds and reduced expenditures where appropriate. Total expenditures are projected to decrease $6.6 million in 2027, primarily due to operational savings, the completion of major capital projects in 2026, and adjustments to the timing and scope of planned capital projects.
- Golf Fund expenditures are projected to decrease $2.75 million in 2027, primarily because construction costs for the Fox Hollow Clubhouse remodel are budgeted in 2026 and will not continue at the same level in 2027.
- Sewer Enterprise Fund expenditures are projected to decrease $675,000 in 2027, primarily due to lower sewer engineering service costs.
- Water and Stormwater Enterprise Fund capital outlay is projected to decrease $688,000 and $2.1 million, respectively, as several capital projects are completed in 2026. Both funds continue to have significant capital needs, with additional projects expected to be added in future budgets.

Proprietary Expenditures and Transfers Out



Proprietary Expenditures by Category



Changes in Fund Balance:

Fund balances	2025 Actual	2026 Revised	2027 Budget	2027 Budgeted over (under) 2026 Revised
Proprietary Funds				
Golf Course Fund	18,049,110	15,453,191	15,936,929	483,738
Sewer Enterprise Fund	16,491,484	14,700,930	13,687,768	(1,013,162)
Stormwater Enterprise Fund	37,205,001	30,417,289	25,973,302	(4,443,987)
Water Enterprise Fund	3,412,939	2,547,567	2,397,333	(150,234)
Medical & Dental Self-Insurance Fund	10,142,702	8,161,845	7,377,361	(784,484)
Property & Casualty Self-Insurance Fund	4,933,113	3,426,798	2,227,644	(1,199,154)
Retiree's Health Program Fund	4,756,536	4,688,808	4,611,853	(76,955)
Worker's Compensation Self-Insurance Fund	4,445,442	3,690,068	2,921,831	(768,237)
Total	99,436,327	83,086,493	75,134,018	(7,952,475)

*For proprietary funds, the fund balance is presented as net position, which differs from governmental fund balance reporting. Net position reflects not only liquid resources like cash but also noncurrent assets such as capital assets, net of related liabilities.

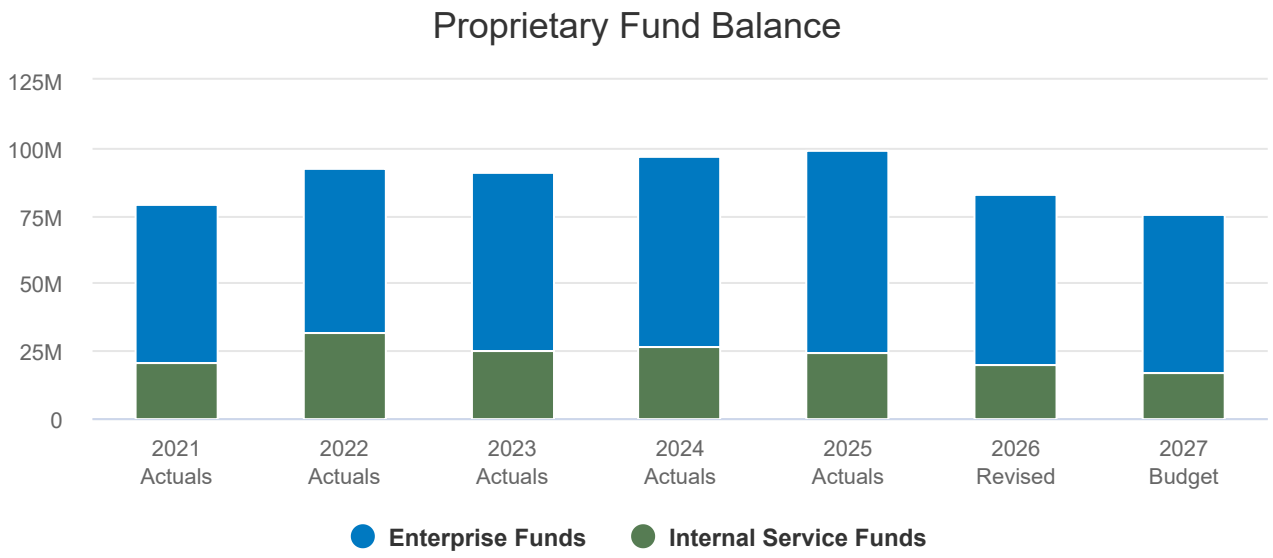
Changes in Fund Balance (Continued):

Fund balances	2026 Revised Ending Fund Balance	2027 Budgeted Revenues & Transfers In	2027 Budgeted Expenses & Transfers Out	2027 Revised Ending Fund Balance
Proprietary Funds				
Golf Course Fund	15,453,191	10,499,649	10,015,911	15,936,929
Sewer Enterprise Fund	14,700,930	5,990,349	7,003,511	13,687,768
Stormwater Enterprise Fund	30,417,289	9,855,250	14,299,237	25,973,302
Water Enterprise Fund	2,547,567	1,591,306	1,741,540	2,397,333
Medical & Dental Self-Insurance Fund	8,161,845	19,896,330	20,680,814	7,377,361
Property & Casualty Self-Insurance Fund	3,426,798	2,301,705	3,500,859	2,227,644
Retiree's Health Program Fund	4,688,808	83,045	160,000	4,611,853
Worker's Compensation Self-Insurance Fund	3,690,068	672,169	1,440,406	2,921,831
Total	83,086,496	50,889,803	58,842,278	75,134,018

*For proprietary funds, the fund balance is presented as net position, which differs from governmental fund balance reporting. Net position reflects not only liquid resources like cash but also noncurrent assets such as capital assets, net of related liabilities.

- Fund balance across Proprietary Funds is projected to decrease $7.9 million, or 9.6 percent, in 2027. In the Enterprise Funds, this reflects a planned use of reserves to fund necessary capital projects while limiting the need for higher rates on customers. In the Internal Service Funds, the decrease helps maintain appropriate reserve levels while providing short-term relief to operating funds for health benefits and risk management costs.
- The Stormwater Enterprise Fund is the largest planned user of fund balance, with a $4.4 million decrease projected in 2027. This use of reserves supports project costs related to the nearly $20 million General Fund loan used to complete the North Dry Gulch project along the Colfax Corridor and other stormwater infrastructure projects throughout the city.

- The Medical and Dental Self-Insurance Fund is projected to use $784,000 of fund balance in 2027 as part of a multi-year benefits strategy to manage rising health care costs while temporarily limiting increases in employer-paid premiums and reducing pressure on governmental operating funds.
- The Property and Casualty Self-Insurance and Workers' Compensation Funds serve as the city's primary risk management funds. Because fund balances currently exceed established benchmarks, the 2027 Budget plans to use a portion of these reserves to bring balances closer to target levels while reducing risk management costs charged to governmental operating funds. This approach provides additional flexibility during a period of slower revenue growth and reduced B&O Tax revenue.



Governmental Funds

General Fund

The General Fund accounts for all transactions of the City of Lakewood not accounted for in other funds. It is the City's primary operating fund. This fund represents an accounting for the City's ordinary operations financed from taxes and other general revenues and is the City's most significant fund in relation to overall expenditures.

Special Revenue Funds

Special Revenue Funds are established for the purpose of accounting for monies received by the City of Lakewood from specific revenue sources that are restricted or committed to expenditures for specified purposes.

Capital Projects Funds

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

Governmental Funds (continued)

2025-2027 Summary Of Estimated Financial Sources And Uses

	Governmental Funds			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Property Tax	$ 15,304,622	$ 16,273,636	$ 16,273,636	$ 16,287,808
General Sales & Use Tax	112,554,363	111,190,966	115,552,481	118,110,322
Other Sales & Use Tax	15,469,444	16,793,693	12,342,369	12,598,821
Other Taxes & Charges	9,305,889	8,401,107	9,324,644	9,691,559
Licenses & Permits	3,908,547	5,154,590	4,038,855	3,922,501
Intergovernmental Revenue	44,284,863	46,682,666	52,386,262	46,499,930
Charges for Services	19,904,180	20,000,160	18,096,774	18,755,871
Fines & Forfeits	763,690	745,614	815,611	840,079
Investment Income	8,632,079	7,991,041	4,785,953	4,722,723
All Other Revenues	761,863	887,528	588,271	594,721
Total REVENUES	230,889,540	234,121,001	234,204,857	232,024,335
EXPENDITURES				
Personnel Services	127,385,196	133,862,818	134,031,497	139,749,169
Services & Supplies	94,511,547	70,950,600	64,685,118	69,219,472
Capital Outlay	62,066,502	49,249,739	56,624,125	50,758,444
Debt Service	1,200,222	456,630	1,107,392	894,247
Total EXPENDITURES	285,163,467	254,519,787	256,448,132	260,621,332
OTHER FINANCING SOURCES (USES)				
Sale of City Assets	1,328,923	-	-	-
Operating Transfers In	43,753,329	14,968,273	13,302,693	11,005,471
Operating Transfers Out	(43,753,329)	(23,764,542)	(12,098,961)	(9,801,740)
Total OTHER FINANCING SOURCES (USES)	1,328,923	(8,796,269)	1,203,732	1,203,731
Excess (Deficiency) of Financial Sources over Financial Uses	(52,945,004)	(29,195,055)	(21,039,543)	(27,393,266)
Adjustments	1,101,829			
FUND BALANCES, BEGINNING OF YEAR	175,541,577	114,712,920	123,698,402	102,658,859
FUND BALANCES, END OF YEAR	$ 123,698,402	$ 85,517,865	$ 102,658,859	$ 75,265,593

Governmental Funds

2025-2027 Summary Of Estimated Financial Sources And Uses

	General Fund			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Property Tax	$ 15,304,622	$ 16,273,636	$ 16,273,636	$ 16,287,808
General Sales & Use Tax	94,060,457	93,468,452	96,652,934	98,798,629
Other Sales & Use Tax	13,428,164	14,493,816	10,282,720	10,477,383
Other Taxes & Charges	6,921,949	6,964,790	6,964,790	7,260,910
Licenses & Permits	3,908,547	5,154,590	4,038,855	3,922,501
Intergovernmental Revenue	6,537,923	6,801,148	9,038,104	9,040,620
Charges for Services	15,500,783	15,543,042	15,328,057	15,839,909
Fines & Forfeits	763,690	745,614	815,611	840,079
Investment Income	6,882,925	6,351,122	3,151,124	3,151,124
All Other Revenues	669,838	863,348	564,048	569,028
Total REVENUES	163,978,899	166,659,558	163,109,879	166,187,991
EXPENDITURES				
Personnel Services	113,131,452	117,877,280	117,585,554	123,273,629
Services & Supplies	70,759,185	42,563,196	36,860,235	44,027,640
Capital Outlay	9,316,491	1,765,139	1,531,347	201,347
Debt Service	1,200,222	456,630	1,107,392	894,247
Total EXPENDITURES	194,407,350	162,662,244	157,084,528	168,396,863
OTHER FINANCING SOURCES (USES)				
Sale of City Assets	998,082			
Operating Transfers In	24,874,280	1,203,731	1,203,731	1,203,731
Operating Transfers Out	(15,938,610)	(10,000,000)	(8,420,138)	(6,183,444)
Total OTHER FINANCING SOURCES (USES)	9,933,752	(8,796,269)	(7,216,407)	(4,979,713)
Excess (Deficiency) of Financial Sources over Financial Uses	(20,494,699)	(4,798,955)	(1,191,056)	(7,188,585)
FUND BALANCES, BEGINNING OF YEAR	74,163,753	57,830,921	53,669,054	52,477,998
FUND BALANCES, END OF YEAR	$ 53,669,054	$ 53,031,966	$ 52,477,998	$ 45,289,413

*The ending General Fund balance reported above for 2025 matches the ACFR. Of that amount, $19,682,727 consists of a loan to the Stormwater Fund. Because these resources are not readily available to support General Fund expenditures, the available fund balance is $19,682,727 lower than the reported fund balance.

Special Revenue Funds

Special Revenue Funds are established for the purpose of accounting for monies received by the City of Lakewood from specific revenue sources that are restricted or committed to expenditures for specified purposes. The City's Special Revenue Funds account for the following:

Conservation Trust Fund

The Conservation Trust Fund was established as required by Section 31-25-220, Colorado Revised Statutes, 1973 to account for monies received from the State of Colorado for Conservation Trust Fund (lottery) and restricted for the purposes of planning, acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on public sites.

Economic Development Fund

The Economic Development Fund was established by Ordinance 85-54 to account for the City's hotel accommodation taxes which were approved by the voters in 1987 and restricted for the purpose of promoting economic development within the City.

Grants Fund

The Grants Fund was established to maintain a separate accounting for Federal, State, and other qualified grants.

Heritage, Culture & The Arts Fund

The Heritage, Culture & the Arts Fund was established to provide a full complement of heritage, cultural, and art activities to the general public on a continuing basis financed in part through user charges, intergovernmental revenues restricted to these activities, and other financial resources assigned specifically for these purposes.

Open Space Fund

The Open Space Fund was established in 1987 to account for intergovernmental funds received from Jefferson County related to its Open Space Sales Tax Resolution approved by voters in 1980 and which restricts the use to open space purposes. Open space purposes include planning, development, construction, acquisition, and maintenance of park and recreation capital improvements.

TABOR Fund

The TABOR Fund was established to maintain a separate accounting for TABOR funds received as a result of the November 2018 election that required the City to retain TABOR funds and expend them in accordance with Ordinance 2018-20.

Governmental Funds (continued)

2025-2027 Summary Of Estimated Financial Sources And Uses

	Special Revenue Funds			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Other Taxes & Charges	$ 2,383,940	$ 1,436,317	$ 2,359,854	$ 2,430,649
Intergovernmental Revenue	35,383,510	37,488,839	40,943,367	35,012,435
Charges for Services	2,105,902	2,378,715	2,290,313	2,439,910
Investment Income	1,258,061	1,081,865	1,216,748	1,166,060
All Other Revenues	25,460	24,180	24,223	25,693
Total REVENUES	41,156,874	42,409,916	46,834,505	41,074,747
EXPENDITURES				
Personnel Services	12,639,849	13,949,975	14,563,022	14,537,117
Services & Supplies	14,233,331	17,860,939	18,975,496	22,169,867
Capital Outlay	29,812,726	30,521,992	35,826,348	25,588,636
Total EXPENDITURES	56,685,906	62,332,905	69,364,866	62,295,620
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	16,879,049	11,600,000	9,798,962	6,501,740
Operating Transfers Out	(25,710,972)	(200,000)	(173,979)	(108,035)
Total OTHER FINANCING SOURCES (USES)	(8,831,923)	11,400,000	9,624,983	6,393,705
Excess (Deficiency) of Financial Sources over Financial Uses	(24,360,955)	(8,522,989)	(12,905,378)	(14,827,168)
Adjustments	1,101,829			
FUND BALANCES, BEGINNING OF YEAR	74,659,404	56,165,129	51,400,277	38,494,899
FUND BALANCES, END OF YEAR	$ 51,400,277	$ 47,642,140	$ 38,494,899	$ 23,667,731

Special Revenue Funds

2025-2027 Summary Of Estimated Financial Sources And Uses

	Conservation Trust Fund			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Intergovernmental Revenue	$ 1,826,309	$ 1,840,000	$ 1,840,000	$ 1,894,817
Investment Income	81,219	48,347	48,347	18,545
Total REVENUES	1,907,528	1,888,347	1,888,347	1,913,362
EXPENDITURES				
Personnel Services	-	-	-	-
Services & Supplies	384,573	-	125,000	425,000
Capital Outlay	1,654,581	2,645,000	2,231,372	3,045,000
Total EXPENDITURES	2,039,154	2,645,000	2,356,372	3,470,000
Excess (Deficiency) of Financial Sources over Financial Uses	(131,626)	(756,653)	(468,025)	(1,556,638)
FUND BALANCES, BEGINNING OF YEAR	2,872,384	1,371,253	2,740,758	2,272,733
FUND BALANCES, END OF YEAR	$ 2,740,758	$ 614,600	$ 2,272,733	$ 716,095

Special Revenue Funds (continued)

2025-2027 Summary Of Estimated Financial Sources And Uses

	Economic Development Fund			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Other Taxes & Charges	$ 2,291,120	$ 1,436,317	$ 2,359,854	$ 2,430,649
Charges for Services	92,051	95,481	95,481	98,345
Investment Income	328,100	131,250	337,943	348,081
All Other Revenues	529			
Total REVENUES	2,711,800	1,663,048	2,793,278	2,877,075
EXPENDITURES				
Personnel Services	589,813	712,099	701,421	722,680
Services & Supplies	1,224,385	1,910,300	1,827,475	2,680,975
Capital Outlay	73,656	1,500	-	10,000,000
Total EXPENDITURES	1,887,854	2,623,899	2,528,896	13,403,655
OTHER FINANCING SOURCES (USES)				
Operating Transfers Out	(1,336,692)	(200,000)	(173,979)	(108,035)
Total OTHER FINANCING SOURCES (USES)	(1,336,692)	(200,000)	(173,979)	(108,035)
Excess (Deficiency) of Financial Sources over Financial Uses	(512,746)	(1,160,851)	90,403	(10,634,615)
FUND BALANCES, BEGINNING OF YEAR	14,335,263	12,856,941	13,822,518	13,912,921
FUND BALANCES, END OF YEAR	$ 13,822,518	$ 11,696,090	$ 13,912,921	$ 3,278,306

Special Revenue Funds (continued)

2025-2027 Summary Of Estimated Financial Sources And Uses

	Grants Fund			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Intergovernmental Revenue	$ 22,739,617	$ 26,584,736	$ 29,073,278	$ 23,943,773
Investment Income	1,529	-	-	-
All Other Revenues	4,273	530	4,273	4,273
Total REVENUES	22,745,419	26,585,266	29,077,551	23,948,046
EXPENDITURES				
Personnel Services	2,473,707	2,663,464	3,345,822	3,060,676
Services & Supplies	4,366,911	2,910,607	5,827,913	3,264,973
Capital Outlay	21,433,754	20,467,492	19,881,708	12,075,034
Total EXPENDITURES	28,274,372	26,041,563	29,055,443	18,400,683
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	500,000	-	-
Operating Transfer Out	500,000			
Total OTHER FINANCING SOURCES (USES)	500,000	500,000	-	-
Excess (Deficiency) of Financial Sources over Financial Uses	(5,028,953)	1,043,703	22,108	5,547,363
FUND BALANCES, BEGINNING OF YEAR	(1,231,905)	(1,221,703)	(6,260,857)	(6,238,749)
FUND BALANCES, END OF YEAR	$ (6,260,857)	$ (178,000)	$ (6,238,749)	$ (691,386)

Special Revenue Funds (continued)

2025-2027 Summary Of Estimated Financial Sources And Uses

	Heritage, Culture & The Arts Fund			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Intergovernmental Revenue	$ 517,975	$ 555,000	$ 589,330	$ 532,000
Charges for Services	1,999,176	2,271,934	2,183,532	2,330,265
All Other Revenues	17,158	20,150	16,450	17,920
Total REVENUES	2,534,309	2,847,084	2,789,312	2,880,185
EXPENDITURES				
Personnel Services	2,848,307	2,965,441	2,967,103	3,056,201
Services & Supplies	860,929	1,046,862	996,071	1,023,625
Capital Outlay	25,949	14,000	4,000	4,000
Total EXPENDITURES	3,735,185	4,026,303	3,967,174	4,083,826
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,100,000	1,100,000	1,100,000	1,100,000
Total OTHER FINANCING SOURCES (USES)	1,100,000	1,100,000	1,100,000	1,100,000
Excess (Deficiency) of Financial Sources over Financial Uses	(100,876)	(79,219)	(77,862)	(103,641)
FUND BALANCES, BEGINNING OF YEAR	642,575	941,902	541,699	463,837
FUND BALANCES, END OF YEAR	$ 541,699	$ 862,683	$ 463,837	$ 360,196

Special Revenue Funds (continued)

2025-2027 Summary Of Estimated Financial Sources And Uses

	Open Space Fund			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Other Taxes & Charges	$ 92,820	$ -	$ -	$ -
Intergovernmental Revenue	10,299,609	8,509,103	9,440,759	8,641,845
Charges for Services	14,675	11,300	11,300	11,300
Investment Income	142,429	179,309	107,500	148,771
All Other Revenues	3,500	3,500	3,500	3,500
Total REVENUES	10,553,033	8,703,212	9,563,059	8,805,416
EXPENDITURES				
Personnel Services	5,255,098	5,722,219	5,693,553	5,787,932
Services & Supplies	2,500,132	2,216,558	2,155,969	2,156,144
Capital Outlay	4,516,917	928,000	5,436,885	135,000
Total EXPENDITURES	12,272,147	8,866,777	13,286,407	8,079,076
Excess (Deficiency) of Financial Sources over Financial Uses	(1,719,114)	(163,565)	(3,723,348)	726,340
Adjustments	1,101,829			
FUND BALANCES, BEGINNING OF YEAR	8,783,322	2,978,599	8,166,037	4,442,689
FUND BALANCES, END OF YEAR	$ 8,166,037	$ 2,815,034	$ 4,442,689	$ 5,169,029

Special Revenue Funds (continued)

2025-2027 Summary Of Estimated Financial Sources And Uses

	Tabor Fund			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Intergovernmental Revenue	$ -	$ -	$ -	$ -
Investment Income	704,784	722,959	722,959	650,663
Total REVENUES	704,784	722,959	722,959	650,663
EXPENDITURES				
Personnel Services	1,472,923	1,886,751	1,855,123	1,909,629
Services & Supplies	4,896,402	9,776,612	8,043,068	12,619,150
Capital Outlay	2,107,869	6,466,000	8,272,383	329,602
Total EXPENDITURES	8,477,194	18,129,363	18,170,574	14,858,381
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	15,779,049	10,000,000	8,698,962	5,401,740
Operating Transfers Out	(24,874,280)			
Total OTHER FINANCING SOURCES (USES)	(9,095,231)	10,000,000	8,698,962	5,401,740
Excess (Deficiency) of Financial Sources over Financial Uses	(16,867,641)	(7,406,404)	(8,748,653)	(8,805,978)
FUND BALANCES, BEGINNING OF YEAR	49,257,765	39,827,974	32,390,122	23,641,469
FUND BALANCES, END OF YEAR	$ 32,390,122	$ 32,421,570	$ 23,641,469	$ 14,835,491

Capital Projects Funds

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

Capital Improvement Fund

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

Equipment Replacement Fund

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

Governmental Funds (continued)

2025-2027 Summary Of Estimated Financial Sources And Uses

	Capital Projects Funds			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
General Sales & Use Tax	$ 18,493,905	$ 17,722,514	$ 18,899,547	$ 19,311,693
Other Sales & Use Tax	2,041,280	2,299,877	2,059,649	2,121,438
Intergovernmental Revenue	2,363,430	2,392,679	2,404,791	2,446,875
Charges for Services	2,297,496	2,078,403	478,403	476,051
Investment Income	491,094	558,054	418,081	405,539
All Other Revenues	66,565	-	-	-
Total REVENUES	25,753,770	25,051,527	24,260,471	24,761,596
EXPENDITURES				
Personnel Services	1,613,895	2,035,562	1,882,921	1,938,423
Services & Supplies	9,519,031	10,526,465	8,849,387	3,021,965
Capital Outlay	22,937,285	16,962,609	19,266,430	24,968,461
Debt Service	-	-	-	-
Total EXPENDITURES	34,070,212	29,524,636	29,998,738	29,928,849
OTHER FINANCING SOURCES (USES)				
Sale of City Assets	330,841	-	-	-
Operating Transfers In	2,000,000	100,000	2,300,000	3,300,000
Operating Transfers Out	(2,103,747)	(1,500,000)	(3,504,844)	(3,510,261)
Total OTHER FINANCING SOURCES (USES)	227,094	(1,400,000)	(1,204,844)	(210,261)
Excess (Deficiency) of Financial Sources over Financial Uses	(8,089,348)	(5,873,109)	(6,943,111)	(5,377,514)
FUND BALANCES, BEGINNING OF YEAR	26,718,422	24,905,380	18,629,076	11,685,965
FUND BALANCES, END OF YEAR	$ 18,629,076	$ 19,032,271	$ 11,685,965	$ 6,308,451

Capital Projects Funds

2025-2027 Summary Of Estimated Financial Sources And Uses

	Capital Improvement Fund			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
General Sales & Use Tax	$ 18,493,905	$ 17,722,514	$ 18,899,547	$ 19,311,693
Other Sales & Use Tax	2,041,280	2,299,877	2,059,649	2,121,438
Intergovernmental Revenue	2,363,430	2,392,679	2,404,791	2,446,875
Investment Income	491,094	558,054	418,081	405,539
All Other Revenues	66,565			
Total REVENUES	23,456,274	22,973,124	23,782,068	24,285,545
EXPENDITURES				
Personnel Services	1,613,895	2,035,562	1,882,921	1,938,423
Services & Supplies	7,236,915	8,301,465	6,624,387	1,946,965
Capital Outlay	18,244,172	13,737,609	16,428,752	21,736,139
Total EXPENDITURES	27,094,982	24,074,636	24,936,060	25,621,527
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	500,000	-	-	-
Operating Transfers Out	(2,103,747)	(1,500,000)	(3,504,844)	(3,510,261)
Total OTHER FINANCING SOURCES (USES)	(1,603,747)	(1,500,000)	(3,504,844)	(3,510,261)
Excess (Deficiency) of Financial Sources over Financial Uses	(5,242,455)	(2,601,512)	(4,658,836)	(4,846,243)
FUND BALANCES, BEGINNING OF YEAR	19,891,311	12,443,669	14,648,856	9,990,020
FUND BALANCES, END OF YEAR	$ 14,648,856	$ 9,842,157	$ 9,990,020	$ 5,143,777

Capital Projects Funds (continued)

2025-2027 Summary Of Estimated Financial Sources And Uses

	Equipment Replacement Fund			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Charges for Services	$ 2,297,496	$ 2,078,403	$ 478,403	$ 476,051
All Other Revenues	-	-	-	-
Total REVENUES	2,297,496	2,078,403	478,403	476,051
EXPENDITURES				
Personnel Services	-	-	-	-
Services & Supplies	2,282,115	2,225,000	2,225,000	1,075,000
Capital Outlay	4,693,113	3,225,000	2,837,678	3,232,322
Debt Service	-	-	-	-
Total EXPENDITURES	6,975,228	5,450,000	5,062,678	4,307,322
OTHER FINANCING SOURCES (USES)				
Sale of City Assets	330,841	-	-	-
Operating Transfers In	1,500,000	100,000	2,300,000	3,300,000
Total OTHER FINANCING SOURCES (USES)	1,830,841	100,000	2,300,000	3,300,000
Excess (Deficiency) of Financial Sources over Financial Uses	(2,846,891)	(3,271,597)	(2,284,275)	(531,271)
FUND BALANCES, BEGINNING OF YEAR	6,827,109	4,511,737	3,980,220	1,695,945
FUND BALANCES, END OF YEAR	$ 3,980,220	$ 1,240,140	$ 1,695,945	$ 1,164,674

Proprietary Funds

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the City Council has decided that periodic determination of net income is appropriate for accountability purposes. The City has four qualified Enterprise Funds: Golf, Sewer, Stormwater, and Water.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. The City's Internal Service Funds account for the following services: Medical & Dental Self-Insurance Fund, Property & Casualty Self-Insurance Fund, Retiree's Health Program Fund, and the Worker's Compensation Self-Insurance Fund.

Proprietary Funds

2025-2027 Summary Of Estimated Financial Sources And Uses

	Proprietary Funds			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Licenses & Permits	$ 75,116	$ 196,824	$ 196,824	$ 200,261
Intergovernmental Revenue	-	-	-	-
Charges for Services	40,708,297	45,031,639	44,817,096	47,221,504
Investment Income	1,409,126	1,078,677	1,078,677	996,633
All Other Revenues	863,819	53,759	842,371	871,405
Total REVENUES	43,056,358	46,360,899	46,934,967	49,289,803
EXPENDITURES				
Personnel Services	7,218,073	7,409,501	7,807,616	8,056,742
Services & Supplies	30,793,199	32,593,161	34,422,039	33,907,137
Capital Outlay	7,198,520	18,218,443	19,209,865	13,353,443
Debt Service	450,997	641,546	641,546	721,225
Total EXPENDITURES	45,660,789	58,862,651	62,081,066	56,038,547
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	2,200,000	2,600,000	2,200,000	1,600,000
Operating Transfers Out	(2,200,000)	(3,803,731)	(3,403,731)	(2,803,731)
Total OTHER FINANCING SOURCES (USES)	-	(1,203,731)	(1,203,731)	(1,203,731)
Excess (Deficiency) of Financial Sources over Financial Uses	(2,604,431)	(13,705,483)	(16,349,830)	(7,952,475)
Adjustments	5,193,954			
FUND BALANCES, BEGINNING OF YEAR	96,846,804	108,599,855	99,436,327	83,086,497
FUND BALANCES, END OF YEAR	$ 99,436,327	$ 94,894,372	$ 83,086,497	$ 75,134,022

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*For proprietary funds, the fund balance is presented as net position, which differs from governmental fund balance reporting. Net position reflects not only liquid resources like cash but also noncurrent assets such as capital assets, net of related liabilities.

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the City Council has decided that periodic determination of net income is appropriate for accountability purposes. The City has the following Enterprise Funds:

Golf Course Fund

The Golf Course Fund was established in 1990 to develop the Fox Hollow at Lakewood Golf Course, which opened in August 1993. An additional golf course, Homestead Golf Course, was completed in the summer of 2002.

Sewer Enterprise Fund

The Lakewood Board of Water and Sewer established the Sewer Enterprise Fund as required by Chapter 13.04, Section 080 of the City of Lakewood Municipal Code, 1974 supplement, to account for sewer services provided to Lakewood residents on a user charge basis.

Stormwater Enterprise Fund

The Stormwater Enterprise Fund was created by City Council adopting Ordinance O-98-28 to account for user fees collected from property owners to maintain existing storm water facilities, meet federal requirements for storm water quality, and to build new drainage facilities. All activities necessary to provide such services are accounted for in this fund.

Water Enterprise Fund

The Lakewood Board of Water and Sewer established the Water` Enterprise Fund as required by Chapter 13.04, Section 080 of the City of Lakewood Municipal Code, 1974 supplement, to account for water services provided to Lakewood residents on a user charge basis.

Enterprise Funds

2025-2027 Summary Of Estimated Financial Sources And Uses

	Enterprise Funds			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Licenses & Permits	$ 75,116	$ 196,824	$ 196,824	$ 200,261
Intergovernmental Revenue	-	-	-	-
Charges for Services	22,457,691	26,495,179	26,495,179	27,250,534
Investment Income	751,973	511,039	511,039	485,759
All Other Revenues	8,565	-	-	-
Total REVENUES	23,293,345	27,203,042	27,203,042	27,936,554
EXPENDITURES				
Personnel Services	6,666,377	6,675,223	7,098,700	7,262,483
Services & Supplies	9,404,796	10,519,257	11,088,757	10,519,316
Capital Outlay	7,159,482	18,218,443	19,209,865	13,353,443
Debt Service	450,997	641,546	641,546	721,225
Total EXPENDITURES	23,681,652	36,054,469	38,038,868	31,856,467
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	(1,203,731)	(1,203,731)	(1,203,731)
Total OTHER FINANCING SOURCES (USES)	-	(1,203,731)	(1,203,731)	(1,203,731)
Excess (Deficiency) of Financial Sources over Financial Uses	(388,307)	(10,055,158)	(12,039,557)	(5,123,644)
Adjustments	5,154,911			
FUND BALANCES, BEGINNING OF YEAR	70,391,930	85,766,465	75,158,534	63,118,977
FUND BALANCES, END OF YEAR	$ 75,158,534	$ 75,711,307	$ 63,118,977	$ 57,995,332

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Enterprise Funds (continued)

2025-2027 Summary Of Estimated Financial Sources And Uses

	Golf Course Fund			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Intergovernmental Revenue	$ -	$ -	$ -	$ -
Charges for Services	9,735,720	10,049,561	10,049,561	10,386,403
Investment Income	199,120	125,828	125,828	113,246
All Other Revenues	6,267	-	-	-
Total REVENUES	9,941,107	10,175,389	10,175,389	10,499,649
EXPENDITURES				
Personnel Services	3,905,834	3,692,845	4,050,030	4,139,954
Services & Supplies	2,603,145	2,107,600	2,677,100	2,652,100
Capital Outlay	823,929	7,632,632	5,402,632	2,502,632
Debt Service	450,997	641,546	641,546	721,225
Total EXPENDITURES	7,783,905	14,074,623	12,771,308	10,015,911
Excess (Deficiency) of Financial Sources over Financial Uses	2,157,202	(3,899,234)	(2,595,919)	483,738
Adjustments	88,718			
FUND BALANCES, BEGINNING OF YEAR	15,803,190	17,550,951	18,049,110	15,453,191
FUND BALANCES, END OF YEAR	$ 18,049,110	$ 13,651,717	$ 15,453,191	$ 15,936,929

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Enterprise Funds (continued)

2025-2027 Summary Of Estimated Financial Sources And Uses

	Sewer Enterprise Fund			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Licenses & Permits	$ 21,652	$ 171,824	$ 171,824	$ 175,261
Charges for Services	5,131,592	5,501,817	5,501,817	5,611,854
Investment Income	243,121	213,930	213,930	203,234
All Other Revenues	-	-	-	-
Total REVENUES	5,396,365	5,887,571	5,887,571	5,990,349
EXPENDITURES				
Personnel Services	908,515	872,612	844,055	866,741
Services & Supplies	4,199,359	6,034,070	6,034,070	5,336,770
Capital Outlay	1,962,095	800,000	800,000	800,000
Total EXPENDITURES	7,069,969	7,706,682	7,678,125	7,003,511
Excess (Deficiency) of Financial Sources over Financial Uses	(1,673,604)	(1,819,111)	(1,790,554)	(1,013,162)
Adjustments	1,394,220			
FUND BALANCES, BEGINNING OF YEAR	16,770,868	14,985,626	16,491,484	14,700,930
FUND BALANCES, END OF YEAR	$ 16,491,484	$ 13,166,515	$ 14,700,930	$ 13,687,768

*The adjustments line reconciles timing, classification, and accounting presentation differences between the budget book and the ACFR fund balance.

*For proprietary funds, the fund balance is presented as net position, which differs from governmental fund balance reporting. Net position reflects not only liquid resources like cash but also noncurrent assets such as capital assets, net of related liabilities.

Enterprise Funds (continued)

2025-2027 Summary Of Estimated Financial Sources And Uses

	Stormwater Enterprise Fund			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Charges for Services	$ 6,083,467	$ 9,445,000	$ 9,445,000	$ 9,724,000
Investment Income	262,984	131,250	131,250	131,250
All Other Revenues	1,837	-	-	-
Total REVENUES	6,348,288	9,576,250	9,576,250	9,855,250
EXPENDITURES				
Personnel Services	1,649,965	1,869,023	1,984,621	2,023,789
Services & Supplies	1,470,414	1,117,108	1,117,108	1,269,638
Capital Outlay	4,183,110	9,687,079	12,058,501	9,802,079
Total EXPENDITURES	7,303,489	12,673,210	15,160,231	13,095,506
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	(1,203,731)	(1,203,731)	(1,203,731)
Total OTHER FINANCING SOURCES (USES)	-	(1,203,731)	(1,203,731)	(1,203,731)
Excess (Deficiency) of Financial Sources over Financial Uses	(955,201)	(4,300,691)	(6,787,712)	(4,443,987)
Adjustments	3,523,127			
FUND BALANCES, BEGINNING OF YEAR	34,637,075	50,799,271	37,205,001	30,417,289
FUND BALANCES, END OF YEAR	$ 37,205,001	$ 46,498,580	$ 30,417,289	$ 25,973,302

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*For proprietary funds, the fund balance is presented as net position, which differs from governmental fund balance reporting. Net position reflects not only liquid resources like cash but also noncurrent assets such as capital assets, net of related liabilities.

Enterprise Funds (continued)

2025-2027 Summary Of Estimated Financial Sources And Uses

	Water Enterprise Fund			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Licenses & Permits	$ 53,464	$ 25,000	$ 25,000	$ 25,000
Charges for Services	1,506,912	1,498,801	1,498,801	1,528,277
Investment Income	46,748	40,031	40,031	38,029
All Other Revenues	461	-	-	-
Total REVENUES	1,607,585	1,563,832	1,563,832	1,591,306
EXPENDITURES				
Personnel Services	202,063	240,743	219,994	232,000
Services & Supplies	1,131,878	1,260,478	1,260,478	1,260,808
Capital Outlay	190,347	98,732	948,732	248,732
Total EXPENDITURES	1,524,288	1,599,953	2,429,204	1,741,540
Excess (Deficiency) of Financial Sources over Financial Uses	83,297	(36,121)	(865,372)	(150,234)
Adjustments	148,845			
FUND BALANCES, BEGINNING OF YEAR	3,180,797	2,430,618	3,412,939	2,547,567
FUND BALANCES, END OF YEAR	$ 3,412,939	$ 2,394,497	$ 2,547,567	$ 2,397,333

*The adjustments line reconciles timing, classification, and accounting presentation differences between the budget book and the ACFR fund balance.

*For proprietary funds, the fund balance is presented as net position, which differs from governmental fund balance reporting. Net position reflects not only liquid resources like cash but also noncurrent assets such as capital assets, net of related liabilities.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. The City's Internal Service Funds account for the following services:

Medical & Dental Self-Insurance Fund

This fund was established by Ordinance for employee medical and/or dental self-insurance purposes which include the payment of claims, administrative expenses, legal expenses, and payment for prevention efforts.

Property & Casualty Self-Insurance Fund

This fund was established by Ordinance for the purpose of paying premiums, claims, judgments, settlements, legal fees, and any other self-insurance related program expenses. The City has chosen to use large self-insured retentions/deductibles for its property and casualty insurance program through the municipal insurance pool.

Retiree's Health Program Fund

The Retiree's Health Program Fund was established to account for all of the necessary activities of two benefit plans -- the Benefit Trust Plan, a defined contribution retirement plan that distributes a lump sum amount to eligible employees upon retirement, and the Pre-Funded Health Care Plan which distributes a monthly payment to eligible employees upon retirement to supplement insurance premiums.

Worker's Compensation Self-Insurance Fund

This fund was established by Ordinance for worker's compensation self-insurance purposes, which include the payment of claims, administrative expenses, employee compensation, and funding a loss control program.

Internal Service Funds

2025-2027 Summary Of Estimated Financial Sources And Uses

	Internal Service Funds			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Charges for Services	$ 18,250,607	$ 18,536,460	$ 18,321,917	$ 19,970,971
Investment Income	657,153	567,638	567,638	510,874
All Other Revenues	855,255	53,759	842,371	871,405
Total REVENUES	19,763,015	19,157,857	19,731,925	21,353,249
EXPENDITURES				
Personnel Services	551,696	734,278	708,915	794,258
Services & Supplies	21,388,403	22,073,904	23,333,282	23,387,820
Capital Outlay	39,039	-	-	-
Total EXPENDITURES	21,979,138	22,808,182	24,042,198	24,182,079
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	2,200,000	2,600,000	2,200,000	1,600,000
Operating Transfers Out	(2,200,000)	(2,600,000)	(2,200,000)	(1,600,000)
Total OTHER FINANCING SOURCES (USES)	-	-	-	-
Excess (Deficiency) of Financial Sources over Financial Uses	(2,216,123)	(3,650,325)	(4,310,273)	(2,828,830)
Adjustments	39,042			
FUND BALANCES, BEGINNING OF YEAR	26,454,874	22,833,390	24,277,793	19,967,520
FUND BALANCES, END OF YEAR	$ 24,277,793	$ 19,183,065	$ 19,967,520	$ 17,138,690

Internal Service Funds (continued)

2025-2027 Summary Of Estimated Financial Sources And Uses

	Medical & Dental Self-Insurance Fund			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Charges for Services	$ 17,050,607	$ 17,336,460	$ 17,721,917	$ 18,770,971
Investment Income	325,049	282,172	282,172	253,955
All Other Revenues	849,198	53,759	842,371	871,405
Total REVENUES	18,224,854	17,672,391	18,846,460	19,896,330
EXPENDITURES				
Personnel Services	181,551	216,706	217,155	224,260
Services & Supplies	17,984,914	17,150,784	18,410,162	18,856,553
Total EXPENDITURES	18,166,465	17,367,490	18,627,317	19,080,814
OTHER FINANCING SOURCES (USES)				
Operating Transfers Out	(2,200,000)	(2,600,000)	(2,200,000)	(1,600,000)
Total OTHER FINANCING SOURCES (USES)	(2,200,000)	(2,600,000)	(2,200,000)	(1,600,000)
Excess (Deficiency) of Financial Sources over Financial Uses	(2,141,611)	(2,295,099)	(1,980,857)	(784,484)
FUND BALANCES, BEGINNING OF YEAR	12,284,313	10,788,571	10,142,702	8,161,845
FUND BALANCES, END OF YEAR	$ 10,142,702	$ 8,493,472	$ 8,161,845	$ 7,377,361

Internal Service Funds (continued)

2025-2027 Summary Of Estimated Financial Sources And Uses

	Property & Casualty Self-Insurance Fund			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Charges for Services	$ 600,000	$ 600,000	$ -	$ 600,000
Investment Income	120,069	113,005	113,005	101,705
All Other Revenues	6,057	-	-	-
Total REVENUES	726,126	713,005	113,005	701,705
EXPENDITURES				
Personnel Services	206,094	344,642	318,819	392,212
Services & Supplies	2,691,589	3,500,500	3,500,500	3,108,647
Capital Outlay	39,039	-	-	-
Total EXPENDITURES	2,936,722	3,845,142	3,819,319	3,500,859
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,600,000	2,600,000	2,200,000	1,600,000
Total OTHER FINANCING SOURCES (USES)	1,600,000	2,600,000	2,200,000	1,600,000
Excess (Deficiency) of Financial Sources over Financial Uses	(610,596)	(532,137)	(1,506,314)	(1,199,154)
Adjustments	39,039			
FUND BALANCES, BEGINNING OF YEAR	5,504,669	3,519,834	4,933,112	3,426,798
FUND BALANCES, END OF YEAR	$ 4,933,112	$ 2,987,697	$ 3,426,798	$ 2,227,644

Internal Service Funds (continued)

2025-2027 Summary Of Estimated Financial Sources And Uses

	Retiree's Health Program Fund			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Investment Income	$ 108,819	$ 92,272	$ 92,272	$ 83,045
Total REVENUES	108,819	92,272	92,272	83,045
EXPENDITURES				
Services & Supplies	62,205	160,000	160,000	160,000
Total EXPENDITURES	62,205	160,000	160,000	160,000
Excess (Deficiency) of Financial Sources over Financial Uses	46,614	(67,728)	(67,728)	(76,955)
FUND BALANCES, BEGINNING OF YEAR	4,709,922	4,652,447	4,756,536	4,688,808
FUND BALANCES, END OF YEAR	$ 4,756,536	$ 4,584,719	$ 4,688,808	$ 4,611,853

Internal Service Funds (continued)

2025-2027 Summary Of Estimated Financial Sources And Uses

	Worker's Compensation Self-Insurance Fund			
	2025 Actual	2026 Budget	2026 Revised	2027 Budget
REVENUES				
Charges for Services	$ 600,000	$ 600,000	$ 600,000	$ 600,000
Investment Income	103,217	80,188	80,188	72,169
All Other Revenues	-	-	-	-
Total REVENUES	703,217	680,188	680,188	672,169
EXPENDITURES				
Personnel Services	164,050	172,930	172,942	177,786
Services & Supplies	649,695	1,262,620	1,262,620	1,262,620
Total EXPENDITURES	813,745	1,435,550	1,435,562	1,440,406
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	600,000	-	-	-
Total OTHER FINANCING SOURCES (USES)	600,000	-	-	-
Excess (Deficiency) of Financial Sources over Financial Uses	489,472	(755,362)	(755,374)	(768,237)
FUND BALANCES, BEGINNING OF YEAR	3,955,970	3,872,540	4,445,442	3,690,068
FUND BALANCES, END OF YEAR	$ 4,445,442	$ 3,117,178	$ 3,690,068	$ 2,921,831

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FISCAL YEAR 2027

Strategic Plan





Lakewood
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Strategic Plan

This Strategic Plan is updated annually and submitted to City Council for review and approval along with the annual budget. The City Council and the City's Management Team review, confirm, and set the overall direction and policies for the city. A City Council planning session is done annually at the beginning of each calendar year to develop council goals and to set the strategic direction of the organization.

- The Strategic Plan is a multi-year financial plan that uses two years of historical data, the current-year budget, and five years of future projections to guide financial decisions and align resources with City Council priorities and achievable goals.
- The plan identifies major financial trends, emerging issues, changes in service levels, and other factors that may affect the city's financial outlook.
- The plan provides projected revenues, expenditures, fund balances, and other financial information that establishes a foundation for future budgets.
- The plan identifies projected financial gaps or shortfalls and provides an early opportunity to consider strategies to maintain a balanced budget.
- The plan is consistent with city financial policies, including minimum fund balance requirements, and supports a balanced budget in accordance with the City Charter and Colorado law.
- When financial challenges are identified, the plan provides a framework for evaluating changes to expenditures, revenues, services, reserves, and forecast assumptions.

Long-Term Plans (2027-2031)

The following is a list of some of the significant plans for 2027-2031:

- Advance long-term financial sustainability by strengthening financial forecasting, evaluating revenue and fee structures, maintaining appropriate reserves, and aligning available resources with community priorities.
- Continue implementation of capital and facility improvements that maintain city assets, improve efficiency, and support long-term sustainability.
- Strengthen Lakewood's local economy by supporting local businesses, encouraging private investment, and advancing redevelopment and revitalization of key commercial corridors, including West Colfax.
- Continue developing short- and long-term solutions to homelessness through outreach, shelter and navigation services, housing partnerships, and coordinated regional efforts that connect individuals to stable housing and supportive services.
- Improve transportation safety and mobility through investments in streets, roadways, sidewalks, bicycle facilities, traffic signals, pedestrian infrastructure, and other projects that support safe and accessible travel.
- Continue workforce and organizational planning to support effective service delivery, succession planning, employee development, and a competitive total compensation strategy.
- Modernize technology and digital services to improve productivity, communication, transparency, cybersecurity, and access to city information and services.

Five-Year Assumptions (2027-2031)

General Assumptions

- The city takes a conservative approach to revenue projections for the budget year and for all forecasted years. Revenues from new retail developments are only added when the completion is imminent; therefore, any new developments that might come along have not been included in these projections.
- Most grant funding is one-time and is not assumed to continue beyond the grant period. Grant-funded programs and temporary positions generally end when grant funding expires. Grants that are formula-based or have a high likelihood of recurring are included in the five-year forecast. These include the Justice Assistance Grant, Auto Theft Task Force, High Intensity Drug Trafficking Area, and Community Development Block Grant.
- Capital projects are projected five years into the future allowing the funding to be established for given projects at given time intervals. This allows staff and the City Council to better plan for upcoming projects needed, required, or requested by the community. Many of the capital projects receive grant funding for a given project that requires the city to provide matching funds. This allows the city to best leverage and utilize available funding.
- The General Fund balance includes a three percent TABOR Emergency Reserve.
- City Council has directed staff to work with no less than a minimum fund balance of five percent as compared to expenditures plus operating transfers out for most funds, except the General Fund is to maintain a minimum fund balance of no less than ten percent.
- The General Fund is projected to maintain a minimum fund balance of 10% of expenditures plus operating transfers out through 2031. All other funds are projected to maintain the minimum fund balance requirements established by City Charter. The table below identifies the minimum fund balance requirement for each fund type.

Minimum Fund Balance Requirement Per City Charter	
General Fund	10%
Special Revenue Funds	5%
Grants Fund	0%
Capital Improvement Fund	3%
Equipment Replacement Fund	5%
Enterprise Funds	5%

Revenue Assumptions

- Property tax revenue is forecast using Lakewood's historic mill levy rate of 4.711, Jefferson County's biennial property assessments, historical valuation trends, and current economic conditions. Property values are projected to increase approximately 4% annually, with property tax revenue collected increasing every two years when updated assessments are reflected in assessed property valuations determined by the county assessor. This is a more conservative growth assumption than the rapid increases in property values experienced following the 2020 pandemic.
- The city will continue allocating the TABOR Fund transfer among funds based on each fund's share of TABOR-limited revenue. This approach, implemented in 2024, reduces the General Fund subsidy of other funds and provides a consistent long-term funding strategy. Voter approval of Ballot Measure 2A allows the city to retain revenue above the TABOR limit in the TABOR Fund.
- Sales and use tax revenue is projected to grow approximately 2.2% in 2027 and 3.0% annually from 2028 through 2031. These conservative assumptions reflect slower consumer spending and continued economic uncertainty, with sales tax growth expected to remain below inflation and create ongoing pressure on the city's ability to maintain services and infrastructure.
- Open Space Fund revenue is projected based on the city's sales tax forecast. The fund receives Lakewood's share of Jefferson County's 0.5% Open Space Tax, with revenues restricted to parks, open space, and trail needs.
- Special Revenue Funds are supported by a variety of revenue sources, including hotel accommodation taxes, lottery proceeds, and grants. Grant funding can vary significantly from year to year, so the Financial Strategic Plan uses conservative assumptions for these revenues. Other special revenues are generally expected to grow gradually in line with inflation.
- Stormwater revenue assumes a small rate increase in 2027 following a significant increase in 2026. Sewer and water revenues are projected to increase modestly in 2027, generally in line with inflation, which is currently trending around 4%. For 2028 through 2031, modest annual rate increases of approximately 3% are assumed, consistent with expected inflation and the need to support ongoing services and infrastructure.
- Internal service revenues are projected to increase 5.5% in 2027, reflecting higher employee health insurance costs. Future increases are expected to more closely follow national health care cost trends. Plan administrators are pursuing cost reductions, claim management, and competitive vendor proposals to help keep the city's health care costs reasonable and competitive.
- Most other revenues are projected using forecasted inflation or CPI growth, with the exception of Charges for Services, Investment Income, and All Other Revenues, which use specific assumptions based on the revenue source. Recreation Charges for Services assume classes and programs operate at full capacity. If revenues fall below projections, related expenditures will be adjusted accordingly.
- Investment income is forecast based on projected fund balances and expected investment yields. Several funds have lower balances following the completion of major capital projects and the B&O Tax settlement payment, reducing the amount of money available for investment. Investment income is expected to decline in the out years as inflation moderates and the Federal Reserve is expected to lower interest rates.

Expenditure Assumptions

- Personnel salaries and benefits are the city's primary expenditure cost driver. Modest annual salary increases are projected beginning in 2027 and continuing throughout the forecast period, reflecting the ongoing cost of maintaining a competitive workforce.
- Employer-paid health insurance premiums are projected to increase 5.5% in 2027 across all funds. From 2028 through 2031, premiums are projected to increase approximately 6.75% annually, consistent with national health care cost trends. These increases balance the need to provide competitive employee benefits with the financial impact of rising health care costs on the city's budget.
- Service and supply budgets are generally held flat throughout the forecast period, with increases included only for known contractual commitments and cost escalators. Electricity and natural gas costs are projected to increase 4% annually. Departments use the mandated cost request process to identify contractual increases and significant commodity price changes that could affect operating costs.
- A $3.0 million operating budget is assumed for the Navigation Center and budgeted in General Fund operations under the Housing and Thriving Communities division of Sustainability and Community Development Department.
- Because the TABOR Transfer can vary based on changes in revenue and the amount of state grant funding subject to TABOR limits, the 2026 Revised and 2027 Budgets include a $3.0 million TABOR Transfer Reserve to help manage this uncertainty.
- Over the next five years, significant investments in the city's facility infrastructure are planned due to aging buildings and years of deferred maintenance. The 2023 facilities condition study highlighted a critical need for short-term repairs and enhancements to address safety, performance, accessibility, and adaptive retrofits.
- Special Revenue Funds, Capital Projects Funds, Enterprise Funds, and Internal Service Funds are evaluated and new projects are approved as prioritized by the goals and needs of the city. Each individual fund is analyzed and evaluated to maintain the required fund balance into the future.
- General Fund transfers to other funds remain limited to priority needs. The 2027 Budget includes $600,000 for the Equipment Replacement Fund for technology and recreation center equipment, $1.1 million for the Heritage, Culture and Arts Fund, and an estimated $2.7 million transfer to the TABOR Fund. The TABOR transfer is projected to be lower than in prior years due to the loss of ongoing B&O tax revenue and the completion of certain state grants, which reduces total revenue subject to the TABOR limit.
- Capital costs are based on the current Capital Improvement and Preservation Plan but include many smaller projects not specifically identified within the Capital Improvement and Preservation Plan.

The following schedules reflect the 8 year look at the following fund types:

- General Fund
- Special Revenue Funds
- Capital Projects Funds
- Enterprise Funds
- Internal Service Funds
- All Funds Summary

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General Fund

	General Fund			
	2024 Actual	2025 Actual	2026 Revised	2027 Budget
REVENUES				
Property Tax	$ 14,961,420	$ 15,304,622	$ 16,273,636	$ 16,287,808
General Sales & Use Tax	90,682,941	94,060,457	96,652,934	98,798,629
Other Sales & Use Tax	14,756,918	13,428,164	10,282,720	10,477,383
Other Taxes & Charges	6,865,526	6,921,949	6,964,790	7,260,910
Licenses & Permits	4,873,201	3,908,547	4,038,855	3,922,501
Intergovernmental Revenue	6,659,013	6,537,923	9,038,104	9,040,620
Charges for Services	14,166,173	15,500,783	15,328,057	15,839,909
Fines & Forfeits	668,655	763,690	815,611	840,079
Investment Income	6,600,913	6,882,925	3,151,124	3,151,124
All Other Revenues	535,325	669,838	564,048	569,028
Total REVENUES	160,770,085	163,978,898	163,109,879	166,187,991
EXPENDITURES				
Personnel Services	107,465,386	113,131,452	117,585,554	123,273,629
Services & Supplies	31,888,441	70,759,185	36,860,235	44,027,640
Capital Outlay	644,818	9,316,491	1,531,347	201,347
Debt Service	852,662	1,200,222	1,107,392	894,247
Total EXPENDITURES	140,851,307	194,407,350	157,084,528	168,396,863
OTHER FINANCING SOURCES (USES)				
Sale of City Assets		998,082		
Operating Transfers In	-	24,874,280	1,203,731	1,203,731
Operating Transfers Out	(28,093,850)	(15,938,610)	(8,420,138)	(6,183,444)
Total OTHER FINANCING SOURCES (USES)	(28,093,850)	9,933,752	(7,216,407)	(4,979,713)
Excess (Deficiency) of Financial Sources over Financial Uses	(8,175,072)	(20,494,700)	(1,191,056)	(7,188,585)
FUND BALANCES, BEGINNING OF YEAR	82,338,826	74,163,753	53,669,054	52,477,998
FUND BALANCES, END OF YEAR	$ 74,163,753	$ 53,669,054	$ 52,477,998	$ 45,289,413

*The ending General Fund balance reported above for 2025 matches the ACFR. Of that amount, $19,682,727 consists of a loan to the Stormwater Fund. Because these resources are not readily available to support General Fund expenditures, the available fund balance is $19,682,727 lower than the reported fund balance.

General Fund (continued)

	General Fund			
	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
REVENUES				
Property Tax	$ 17,555,584	$ 17,593,648	$ 18,949,582	$ 18,949,582
General Sales & Use Tax	100,991,959	103,233,980	105,525,775	107,868,447
Other Sales & Use Tax	10,849,802	11,248,542	11,579,351	11,926,732
Other Taxes & Charges	7,452,545	7,649,262	7,851,616	8,059,772
Licenses & Permits	4,017,966	4,116,074	4,216,805	4,309,527
Intergovernmental Revenue	9,470,042	9,542,548	9,949,634	10,024,656
Charges for Services	16,173,016	16,519,443	17,320,546	17,320,776
Fines & Forfeits	865,281	891,241	917,977	945,516
Investment Income	3,088,100	3,026,338	2,965,812	2,906,496
All Other Revenues	569,131	569,131	569,131	569,131
Total REVENUES	171,033,426	174,390,207	179,846,229	182,880,635
EXPENDITURES				
Personnel Services	126,636,891	130,619,837	135,560,009	140,991,191
Services & Supplies	42,867,121	42,411,999	37,401,740	37,478,422
Capital Outlay	201,347	201,347	201,347	201,347
Debt Service	732,154	714,133	724,392	734,855
Total EXPENDITURES	170,437,513	173,947,317	173,887,488	179,405,815
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,203,731	1,203,731	1,203,731	1,203,731
Operating Transfers Out	(5,323,764)	(4,269,466)	(4,482,386)	(3,450,378)
Total OTHER FINANCING SOURCES (USES)	(4,120,033)	(3,065,735)	(3,278,655)	(2,246,647)
Excess (Deficiency) of Financial Sources over Financial Uses	(3,524,120)	(2,622,845)	2,680,086	1,228,173
FUND BALANCES, BEGINNING OF YEAR	45,289,413	41,765,293	39,142,448	41,822,534
FUND BALANCES, END OF YEAR	$ 41,765,293	$ 39,142,448	$ 41,822,534	$ 43,050,707

Special Revenue Funds

	Special Revenue Funds			
	2024 Actual	2025 Actual	2026 Revised	2027 Budget
REVENUES				
Other Taxes & Charges	$ 3,140,213	$ 2,383,940	$ 2,359,854	$ 2,430,649
Intergovernmental Revenue	26,351,059	35,383,510	40,943,367	35,012,435
Charges for Services	2,104,701	2,105,902	2,290,313	2,439,910
Investment Income	1,408,739	1,258,061	1,216,748	1,166,060
All Other Revenues	26,992	25,460	24,223	25,693
Total REVENUES	33,031,704	41,156,873	46,834,505	41,074,747
EXPENDITURES				
Personnel Services	12,455,468	12,639,849	14,563,022	14,537,117
Services & Supplies	9,798,140	14,233,331	18,975,496	22,169,867
Capital Outlay	19,251,059	29,812,726	35,826,348	25,588,636
Debt Service	-	-	-	-
Total EXPENDITURES	41,504,667	56,685,906	69,364,866	62,295,620
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	17,995,208	16,879,049	9,798,962	6,501,740
Operating Transfers Out	(2,231,498)	(25,710,972)	(173,979)	(108,035)
Total OTHER FINANCING SOURCES (USES)	15,763,710	(8,831,923)	9,624,983	6,393,705
Excess (Deficiency) of Financial Sources over Financial Uses	7,290,747	(24,360,956)	(12,905,378)	(14,827,168)
Adjustments		1,101,829		
FUND BALANCES, BEGINNING OF YEAR	67,368,654	74,659,404	51,400,277	38,494,899
FUND BALANCES, END OF YEAR	$ 74,659,404	$ 51,400,277	$ 38,494,899	$ 23,667,731

Special Revenue Funds (continued)

	Special Revenue Funds			
	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
REVENUES				
Other Taxes & Charges	$ 2,503,569	$ 2,578,676	$ 2,656,036	$ 2,735,717
Intergovernmental Revenue	22,383,985	18,238,791	18,432,203	18,425,203
Charges for Services	2,670,124	2,827,611	2,972,428	2,977,428
Investment Income	1,120,666	1,088,692	1,062,593	1,079,193
All Other Revenues	25,823	25,823	28,123	28,123
Total REVENUES	28,704,167	24,759,593	25,151,384	25,245,665
EXPENDITURES				
Personnel Services	13,635,161	14,026,477	14,178,100	14,559,555
Services & Supplies	11,610,046	11,478,536	11,295,959	11,169,048
Capital Outlay	6,093,551	2,479,602	2,189,602	10,189,602
Total EXPENDITURES	31,338,758	27,984,615	27,663,661	35,918,205
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	5,464,981	4,195,742	4,452,272	3,208,889
Operating Transfers Out	(87,320)	(61,915)	(67,045)	(42,178)
Total OTHER FINANCING SOURCES (USES)	5,377,661	4,133,827	4,385,227	3,166,711
Excess (Deficiency) of Financial Sources over Financial Uses	2,830,390	970,720	1,939,995	(7,463,651)
FUND BALANCES, BEGINNING OF YEAR	23,667,731	26,498,121	27,468,841	29,408,836
FUND BALANCES, END OF YEAR	$ 26,498,121	$ 27,468,841	$ 29,408,836	$ 21,945,185

Capital Projects Funds

	Capital Projects Funds			
	2024 Actual	2025 Actual	2026 Revised	2027 Budget
REVENUES				
General Sales & Use Tax	$ 17,368,960	$ 18,493,905	$ 18,899,547	$ 19,311,693
Other Sales & Use Tax	2,253,996	2,041,280	2,059,649	2,121,438
Intergovernmental Revenue	2,344,947	2,363,430	2,404,791	2,446,875
Charges for Services	2,353,349	2,297,496	478,403	476,051
Investment Income	570,352	491,094	418,081	405,539
All Other Revenues	-	66,565	-	-
Total REVENUES	24,891,604	25,753,770	24,260,471	24,761,596
EXPENDITURES				
Personnel Services	1,758,946	1,613,895	1,882,921	1,938,423
Services & Supplies	6,200,866	9,519,031	8,849,387	3,021,965
Capital Outlay	41,753,936	22,937,285	19,266,430	24,968,461
Debt Service	509,000	-	-	-
Total EXPENDITURES	50,222,748	34,070,211	29,998,738	29,928,849
OTHER FINANCING SOURCES (USES)				
Sale of City Assets	368,613	330,841	-	-
Operating Transfers In	13,889,300	2,000,000	2,300,000	3,300,000
Operating Transfers Out	(1,559,160)	(2,103,747)	(3,504,844)	(3,510,261)
Total OTHER FINANCING SOURCES (USES)	12,698,753	227,094	(1,204,844)	(210,261)
Excess (Deficiency) of Financial Sources over Financial Uses	(12,632,391)	(8,089,347)	(6,943,111)	(5,377,514)
FUND BALANCES, BEGINNING OF YEAR	39,350,813	26,718,422	18,629,076	11,685,965
FUND BALANCES, END OF YEAR	$ 26,718,422	$ 18,629,076	$ 11,685,965	$ 6,308,451

Capital Projects Funds (continued)

	Capital Projects Funds			
	2028 Forecast	**2029 Forecast**	**2030 Forecast**	**2031 Forecast**
REVENUES				
General Sales & Use Tax	$ 19,735,708	$ 20,169,066	$ 20,611,970	$ 21,064,630
Other Sales & Use Tax	2,185,081	2,250,634	2,318,152	2,387,697
Intergovernmental Revenue	2,489,696	2,533,265	2,577,597	2,622,705
Charges for Services	473,770	471,557	469,410	469,410
Investment Income	393,373	381,572	370,124	359,021
All Other Revenues	-	-	-	-
Total REVENUES	25,277,628	25,806,094	26,347,253	26,903,463
EXPENDITURES				
Personnel Services	3,140,964	3,236,099	3,354,914	3,466,150
Services & Supplies	4,409,714	968,065	953,065	953,065
Capital Outlay	18,053,939	20,313,939	20,748,939	20,748,939
Debt Service	-	-	-	-
Total EXPENDITURES	25,604,617	24,518,103	25,056,918	25,168,155
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	2,800,000	2,800,000	2,800,000	2,800,000
Operating Transfers Out	(2,854,897)	(2,664,361)	(2,702,841)	(2,516,333)
Total OTHER FINANCING SOURCES (USES)	(54,897)	135,639	97,159	283,667
Excess (Deficiency) of Financial Sources over Financial Uses	(381,886)	1,423,630	1,387,494	2,018,975
FUND BALANCES, BEGINNING OF YEAR	6,308,451	5,926,565	7,350,195	8,737,689
FUND BALANCES, END OF YEAR	$ 5,926,565	$ 7,350,195	$ 8,737,689	$ 10,756,664

Enterprise Funds

	Enterprise Funds			
	2024 Actual	2025 Actual	2026 Revised	2027 Budget
REVENUES				
Licenses & Permits	$ 242,960	$ 75,116	$ 196,824	$ 200,261
Intergovernmental Revenue	27,000	-	-	-
Charges for Services	21,823,971	22,457,691	26,495,179	27,250,534
Investment Income	615,085	751,973	511,039	485,759
All Other Revenues	6,377	8,565	-	-
Total REVENUES	22,715,393	23,293,344	27,203,042	27,936,554
EXPENDITURES				
Personnel Services	6,625,451	6,666,377	7,098,700	7,262,483
Services & Supplies	9,096,590	9,404,796	11,088,757	10,519,316
Capital Outlay	25,413,242	7,159,482	19,209,865	13,353,443
Debt Service	308,932	450,997	641,546	721,225
Total EXPENDITURES	41,444,215	23,681,652	38,038,868	31,856,468
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	(1,203,731)	(1,203,731)
Total OTHER FINANCING SOURCES (USES)	-	-	(1,203,731)	(1,203,731)
Excess (Deficiency) of Financial Sources over Financial Uses	(18,728,822)	(388,308)	(12,039,557)	(5,123,645)
Adjustments	24,042,835	5,154,912		
FUND BALANCES, BEGINNING OF YEAR	65,077,917	70,391,930	75,158,534	63,118,977
FUND BALANCES, END OF YEAR	$ 70,391,930	$ 75,158,534	$ 63,118,977	$ 57,995,332

*The adjustments line reconciles timing, classification, and accounting presentation differences between the budget book and the ACFR fund balance.

*For proprietary funds, the fund balance is presented as net position, which differs from governmental fund balance reporting. Net position reflects not only liquid resources like cash but also noncurrent assets such as capital assets, net of related liabilities.

Enterprise Funds (continued)

	Enterprise Funds			
	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
REVENUES				
Licenses & Permits	$ 203,766	$ 207,341	$ 210,988	$ 210,988
Charges for Services	28,028,920	28,831,093	29,657,827	30,251,481
Investment Income	462,371	440,718	420,659	420,659
Total REVENUES	28,695,058	29,479,152	30,289,474	30,883,128
EXPENDITURES				
Personnel Services	7,441,993	7,625,669	7,848,775	8,045,404
Services & Supplies	10,570,421	10,570,421	10,570,421	10,570,421
Capital Outlay	11,593,443	7,793,443	15,293,443	7,793,443
Debt Service	724,936	728,540	726,983	726,983
Total EXPENDITURES	30,330,794	26,718,074	34,439,622	27,136,251
OTHER FINANCING SOURCES (USES)				
Operating Transfers Out	(1,203,731)	(1,203,731)	(1,203,731)	(1,203,731)
Total OTHER FINANCING SOURCES (USES)	(1,203,731)	(1,203,731)	(1,203,731)	(1,203,731)
Excess (Deficiency) of Financial Sources over Financial Uses	(2,839,467)	1,557,347	(5,353,879)	2,543,146
FUND BALANCES, BEGINNING OF YEAR	57,995,331	55,155,864	56,713,211	51,359,332
FUND BALANCES, END OF YEAR	$ 55,155,864	$ 56,713,211	$ 51,359,332	$ 53,902,478

*For proprietary funds, the fund balance is presented as net position, which differs from governmental fund balance reporting. Net position reflects not only liquid resources like cash but also noncurrent assets such as capital assets, net of related liabilities.

Internal Service Funds

	Internal Service Funds			
	2024 Actual	2025 Actual	2026 Revised	2027 Budget
REVENUES				
Charges for Services	$ 17,241,544	$ 18,250,607	$ 18,321,917	$ 19,970,971
Investment Income	643,580	657,153	567,638	510,874
All Other Revenues	610,162	855,255	842,371	871,405
Total REVENUES	18,495,286	19,763,015	19,731,925	21,353,249
EXPENDITURES				
Personnel Services	537,661	551,696	708,915	794,258
Services & Supplies	16,872,016	21,388,403	23,333,282	23,387,820
Capital Outlay	231	39,039	-	-
Total EXPENDITURES	17,409,908	21,979,138	24,042,198	24,182,079
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	2,200,000	2,200,000	2,200,000	1,600,000
Operating Transfers Out	(2,200,000)	(2,200,000)	(2,200,000)	(1,600,000)
Total OTHER FINANCING SOURCES (USES)	-	-	-	-
Excess (Deficiency) of Financial Sources over Financial Uses	1,085,378	(2,216,123)	(4,310,273)	(2,828,830)
Adjustments		39,039		
FUND BALANCES, BEGINNING OF YEAR	25,369,497	26,454,874	24,277,793	19,967,520
FUND BALANCES, END OF YEAR	$ 26,454,874	$ 24,277,793	$ 19,967,520	$ 17,138,690

Internal Service Funds (continued)

	Internal Service Funds			
	2028 Forecast	**2029 Forecast**	**2030 Forecast**	**2031 Forecast**
REVENUES				
Charges for Services	$ 21,082,612	$ 22,257,442	$ 23,502,273	$ 24,821,293
Investment Income	459,786	413,808	372,427	372,427
All Other Revenues	901,686	926,785	952,637	979,265
Total REVENUES	22,444,085	23,598,035	24,827,337	26,172,986
EXPENDITURES				
Personnel Services	866,390	891,160	902,048	931,473
Services & Supplies	24,009,291	25,040,607	26,135,407	27,297,547
Total EXPENDITURES	24,875,682	25,931,767	27,037,455	28,229,020
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	2,600,000	2,600,000	2,600,000	2,600,000
Operating Transfers Out	(2,600,000)	(2,600,000)	(2,600,000)	(2,600,000)
Total OTHER FINANCING SOURCES (USES)	-	-	-	-
Excess (Deficiency) of Financial Sources over Financial Uses	(2,431,597)	(2,333,732)	(2,210,118)	(2,056,034)
FUND BALANCES, BEGINNING OF YEAR	17,138,690	14,707,093	12,373,361	10,163,243
FUND BALANCES, END OF YEAR	$ 14,707,093	$ 12,373,361	$ 10,163,243	$ 8,107,209

All Funds Summary

	2024 Actual	2025 Actual	2026 Revised	2027 Budget
REVENUES				
Property Tax	$ 14,961,420	$ 15,304,622	$ 16,273,636	$ 16,287,808
General Sales & Use Tax	108,051,900	112,554,363	115,552,481	118,110,322
Other Sales & Use Tax	17,010,914	15,469,444	12,342,369	12,598,821
Other Taxes & Charges	10,005,739	9,305,889	9,324,644	9,691,559
Licenses & Permits	5,116,161	3,983,663	4,235,679	4,122,762
Intergovernmental Revenue	35,382,019	44,284,863	52,386,262	46,499,930
Charges for Services	57,689,738	60,612,477	62,913,870	65,977,375
Fines & Forfeits	668,655	763,690	815,611	840,079
Investment Income	9,838,670	10,041,206	5,864,630	5,719,355
All Other Revenues	1,178,856	1,625,683	1,430,642	1,466,125
Total REVENUES	259,904,070	273,945,900	281,139,823	281,314,137
EXPENDITURES				
Personnel Services	128,842,912	134,603,269	141,839,113	147,805,911
Services & Supplies	73,856,053	125,304,746	99,107,157	103,126,609
Capital Outlay	87,063,286	69,265,022	75,833,991	64,111,887
Debt Service	1,670,595	1,651,219	1,748,938	1,615,472
Total EXPENDITURES	291,432,843	330,824,256	318,529,198	316,659,879
OTHER FINANCING SOURCES (USES)				
Sale of City Assets	368,613	1,328,923	-	-
Operating Transfers In	34,084,508	45,953,329	15,502,693	12,605,471
Operating Transfers Out	(34,084,508)	(45,953,329)	(15,502,693)	(12,605,471)
Total OTHER FINANCING SOURCES (USES)	368,613	1,328,923	-	-
Excess (Deficiency) of Financial Sources over Financial Uses	(31,160,160)	(55,549,433)	(37,389,375)	(35,345,742)
Adjustments	24,042,835	6,295,780		
FUND BALANCES, BEGINNING OF YEAR	279,505,707	272,388,383	223,134,734	185,745,359
FUND BALANCES, END OF YEAR	$ 272,388,383	$ 223,134,734	$ 185,745,359	$ 150,399,617

*The adjustments line reconciles timing, classification, and accounting presentation differences between the budget book and the ACFR fund balance.

*For proprietary funds, the fund balance is presented as net position, which differs from governmental fund balance reporting. Net position reflects not only liquid resources like cash but also noncurrent assets such as capital assets, net of related liabilities.

All Funds Summary (continued)

	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
REVENUES				
Property Tax	$ 17,555,584	$ 17,593,648	$ 18,949,582	$ 18,949,582
General Sales & Use Tax	120,727,667	123,403,046	126,137,745	128,933,077
Other Sales & Use Tax	13,034,883	13,499,176	13,897,503	14,314,429
Other Taxes & Charges	9,956,114	10,227,938	10,507,652	10,795,489
Licenses & Permits	4,221,732	4,323,415	4,427,793	4,520,515
Intergovernmental Revenue	34,343,723	30,314,604	30,959,434	31,072,564
Charges for Services	68,428,442	70,907,146	73,922,484	75,840,389
Fines & Forfeits	865,281	891,241	917,977	945,516
Investment Income	5,524,296	5,351,128	5,191,615	5,137,797
All Other Revenues	1,496,640	1,521,739	1,549,891	1,576,519
Total REVENUES	276,154,363	278,033,081	286,461,677	292,085,877
EXPENDITURES				
Personnel Services	151,721,399	156,399,242	161,843,845	167,993,773
Services & Supplies	93,466,594	90,469,629	86,356,593	87,468,504
Capital Outlay	35,942,280	30,788,331	38,433,331	38,933,331
Debt Service	1,457,090	1,442,673	1,451,374	1,461,837
Total EXPENDITURES	282,587,363	279,099,875	288,085,144	295,857,445
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	12,069,712	10,799,473	11,056,003	9,812,620
Operating Transfers Out	(12,069,712)	(10,799,473)	(11,056,003)	(9,812,620)
Total OTHER FINANCING SOURCES (USES)	-	-	-	-
Excess (Deficiency) of Financial Sources over Financial Uses	(6,433,000)	(1,066,794)	(1,623,467)	(3,771,568)
FUND BALANCES, BEGINNING OF YEAR	150,399,617	143,966,617	142,899,823	141,276,356
FUND BALANCES, END OF YEAR	$ 143,966,617	$ 142,899,823	$ 141,276,356	$ 137,504,788

Lakewood
Colorado

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FISCAL YEAR 2027

Operating Summaries





Lakewood
Colorado

Mayor and City Council

DEPARTMENT: Mayor and City Council

Mission Statement: Quality lifestyle fostered by a transparent government.

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

City Council Commitment to Citizens & Core Community Values

City Council's Commitment to Citizens. The Lakewood City Council will:

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

DEPARTMENT: Mayor and City Council

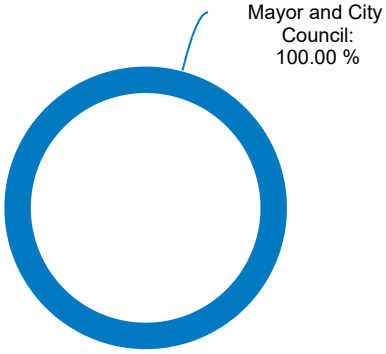
2026 Variance Notes

The 2026 Revised Budget is relatively flat to the 2026 Original Budget.

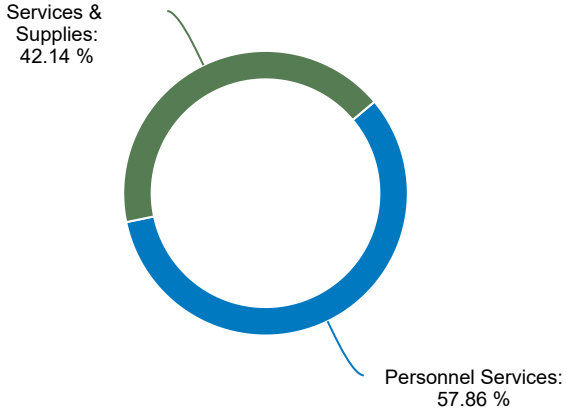
2027 Variance Notes

The 2027 Original Budget is $50k higher compared to the 2026 Revised Budget due to the addition of a Trauma Informed Facilitator contracted service.

2027 Department Overview by Program



2027 Department Overview by Expense

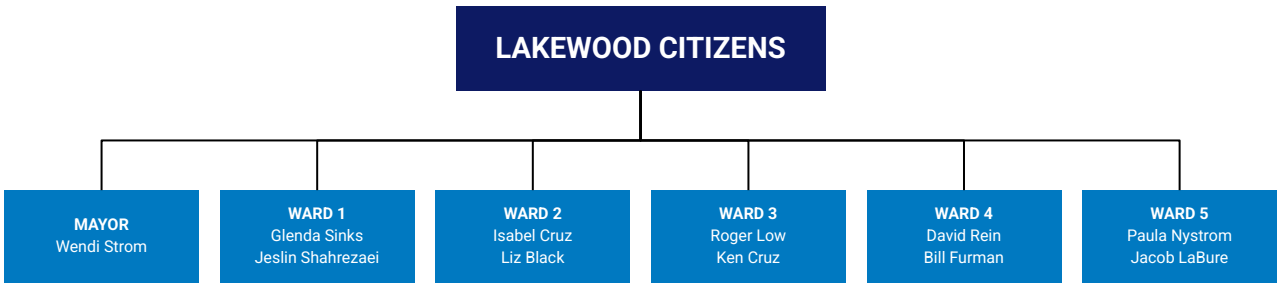


	2025 Actual	2026 Budget	2026 Revised	2027 Budget
All Funds				
Mayor and City Council	585,553	745,452	736,563	809,419
Total	585,553	745,452	736,563	809,419
By Category				
Personnel Services	364,993	454,369	445,480	468,336
Services & Supplies	220,560	291,083	291,083	341,083
Total	585,553	745,452	736,563	809,419
By Fund				
General Fund	585,553	745,452	736,563	809,419
Total	585,553	745,452	736,563	809,419

DEPARTMENT: Mayor and City Council

(303) 987-7040

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



City Manager's Office

DEPARTMENT: City Manager's Office

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

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

Other City Goals	Department Goals
Trust & Accountability In Government	Ensure the safety and security of Lakewood residents by providing diligent oversight of public safety services.
Trust & Accountability In Government	Enhance public communication by offering direct communication resources for the public.
Trust & Accountability In Government	Deliver prompt and accountable service to address resident concerns and inquiries.
Trust & Accountability In Government	Implement and sustain a cohesive citywide strategy to secure grants, corporate contributions, and sponsorships.
Trust & Accountability In Government	Maintain a records management program for the City of Lakewood.
Trust & Accountability In Government	Ensure the delivery of high-quality information and services to the public.
Trust & Accountability In Government	Ensure appropriate staffing and technology levels to provide cost-effective services to residents.
Trust & Accountability In Government	Oversee and direct the operations of the City organization.
Trust & Accountability In Government	Implement policies adopted by the City Council that are all encompassing and each one contributing to the overall quality of living in Lakewood.
Trust & Accountability In Government	Work to establish Lakewood as a leader in regional planning.

DEPARTMENT: City Manager's Office

2026 Variance Notes

The 2026 Revised Budget is relatively flat to the 2026 Original Budget.

There are no changes to FTE count in 2026.

2027 Variance Notes

The 2027 Original Budget is relatively flat to the 2026 Revised Budget driven by normal salary and benefits increases.

2026 Accomplishments

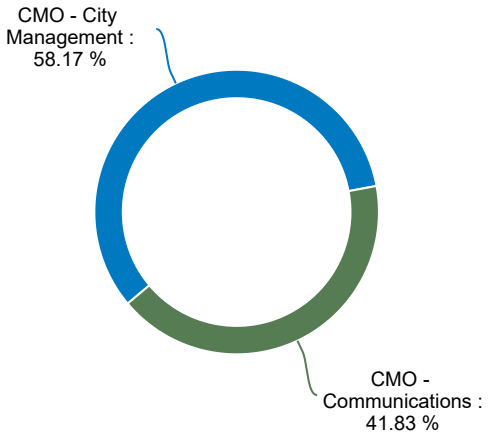
- Launched the city's new website, LakewoodCO.gov, transitioning to a trusted .gov domain with improved information architecture and user interface to make city information and resources easier for the public to find. The website has received over 7.4M in 2026 as of August 19.
- Supported the return of the State of the City, a key community engagement opportunity highlighting the City's recent accomplishments and vision for Lakewood's future.
- The city published more than 3,700 social media posts from January through August 19 (an average of nearly 500 posts per month), generating 3.6 million impressions and more than 65,000 engagements. Social media publishing increased by more than 320% compared with 2025.
- Launched a digital asset management system (Canto) for Lakewood's photo library, making it easier for staff to find photos for marketing materials, presentations, and more.
- Completed a 12 months of the City Manager's Monthly Briefing, a new form of communication for City Council to use when engaging with residents and community members.
- Garnered 53,000 visits through August to the LakewoodTogether.org digital engagement platform across 30 projects. This included more than 1,500 visits to the Ask a Question tool on project sites, answering more than 100 questions.
- Supported the selection process for the new city manager through digital and in-person community engagement efforts and provided a wide spectrum of feedback to City Council for its review.
- Moved City Council's public dashboard that tracks progress on accomplishing its yearly goals from a third-party vendor to the city's LakewoodCO.gov website and then updated the look of the dashboard.
- Supported the Police Department in developing and managing responses to reports of homeless encampments through Request Lakewood system.
- Created a brand hub as a central resource for employees to access official City of Lakewood templates, branding tools and communication materials.

2027 Work Plan

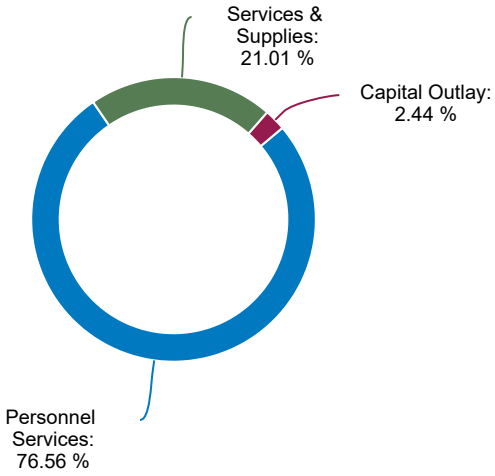
- Develop a community engagement framework to help guide projects across departments.
- Institute quarterly meetings with departments to support their customer service responses and management of service requests.
- Launch online Lakewood Civics Academy.

DEPARTMENT: City Manager's Office

2027 Department Overview by Program



2027 Department Overview by Expense

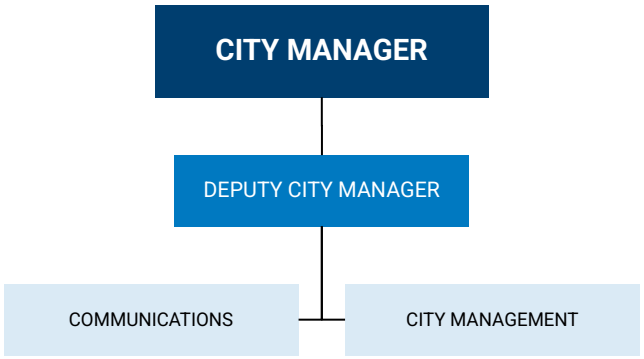


	2025 Actual	2026 Budget	2026 Revised	2027 Budget
By Program				
CMO - City Management	1,674,001	1,706,553	1,745,959	1,790,922
CMO - Communications	1,033,510	1,276,895	1,266,878	1,287,588
Total	2,707,512	2,983,447	3,012,837	3,078,511
By Expense				
Personnel Services	2,079,163	2,261,770	2,291,160	2,356,834
Services & Supplies	505,027	646,677	646,677	646,677
Capital Outlay	123,322	75,000	75,000	75,000
Total	2,707,512	2,983,447	3,012,837	3,078,511
By Fund				
General Fund	2,607,025	2,883,448	2,912,838	2,978,511
Equipment Replacement Fund	100,486	100,000	100,000	100,000
Total	2,707,512	2,983,447	3,012,837	3,078,511

DEPARTMENT: City Manager's Office

(303) 987-7050

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



Full-Time Positions

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

Position Description	2025 Revised	2026 Budget	2026 Revised	2027 Budget
Business Specialist III	1.00	1.00	1.00	1.00
City Manager	1.00	1.00	1.00	1.00
Communications & PI Supervisor	1.00	1.00	1.00	1.00
Communications Specialist	-	-	-	1.00
Communications Supervisor	1.00	1.00	1.00	1.00
Deputy City Manager	1.00	1.00	1.00	1.00
Exec Asst To Mayor & CM	1.00	1.00	1.00	1.00
Internal Communications and Web Content Administrator	1.00	1.00	1.00	1.00
Media Services Manager	1.00	1.00	1.00	1.00
Print Shop Operator	1.00	1.00	1.00	1.00
Public Information Officer I	2.00	2.00	2.00	1.00
Total	11.00	11.00	11.00	11.00

DEPARTMENT: City Manager's Office

Program: City Management

Function(s): City Management

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

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	1,441,550	1,575,709	1,615,115	1,660,078
Services & Supplies	169,039	130,844	130,844	130,844
Capital Outlay	63,411	-	-	-
Total	1,674,001	1,706,553	1,745,959	1,790,922

Program: Communications

Function(s): Communications

Purpose: The Communications Division in the City Manager's Office is responsible for public information through a variety of avenues including our website, social media, print, video and electronic publications. The division also oversees media relations with local and national media and manages Request Lakewood. Cable franchise management and the in-house print shop also fall under communications. The division continues to look for ways to engage residents such as the Lakewood Together digital platform.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	637,612	686,062	676,045	696,756
Services & Supplies	335,987	515,833	515,833	515,833
Capital Outlay	59,911	75,000	75,000	75,000
Total	1,033,510	1,276,895	1,266,878	1,287,588

City Attorney's Office

DEPARTMENT: City Attorney's Office

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

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

Additionally, the City Attorney's Office includes the prosecutorial team. The prosecutors are one third of the city's criminal justice process. After the police department issues citations, the prosecutors review the citations to determine if there is sufficient evidence to prove a case at trial. For every case determined to be supported by adequate evidence a prosecutor is assigned to represent the city's interest in achieving an outcome as determined within the city's municipal code. The prosecution team is also a critical component of the city's community outreach court as a prosecutor is required to resolve cases docketed in that forum that arise or are pending due to issues inherent to being unhoused. The prosecutor's team is also responsible for representing the city's interest in all cases that are appealed by the defendant to the district court.

DEPARTMENT: City Attorney's Office

City Council Goal	Department Goals
Charter Committee	Advise the City Council, the City Manager, City staff and members of boards and commissions of those laws, and updates to laws, that will allow them to make informed decisions regarding legislation, projects and goals.
Other City Goals	**Department Goals**
Thriving Economy	Advise the City Council and the City Manager of the implications associated with filing litigation against other entities and file such litigation at their request.
Public Safety, Transportation & Infrastructure	Function as one third of the criminal justice process by reviewing all citations for legal sufficiency and representing the city's interests in seeking resolution of all misdemeanor municipal cases in a manner that ensures the rights of victims and defendants.
Trust & Accountability In Government	Develop all legal documents, including codes, ordinances, resolutions, contracts, needed by the City Council, City Manager, City Staff and City Boards & Commissions to carry out the business of the City.
Trust & Accountability In Government	Respond to all threatened and filed litigation in a manner that best meets the needs of the Lakewood Community by ensuring both high quality legal representation and fiscal responsibility.
Trust & Accountability In Government	Advise the City Council, the City Manager, City staff and members of boards and commissions of those laws, and updates to laws, that will allow them to make informed decisions regarding legislation, projects and goals and otherwise meet the needs and aspirations of the Lakewood Community.

DEPARTMENT: City Attorney's Office

2026 Variance Notes

The 2026 Revised Budget has an increase over the 2026 Original Budget due to increased personnel and benefit expenses.

2027 Variance Notes

The 2027 Budget has an increase of 1.5 FTE over the 2026 Revised Budget. An Assistant City Attorney I with split allocation between HR and CAO along with a Litigation Managing Attorney.

2026 Accomplishments

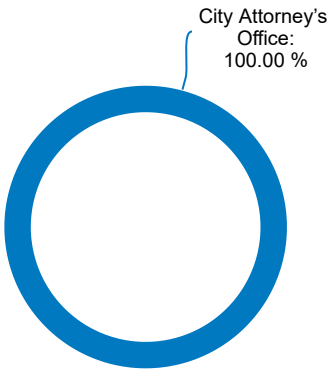
- Provided timely and consistent legal advice to City Council, boards and commissions, and city staff to ensure compliance with applicable laws.
- Supported major city projects and initiatives by drafting, reviewing, and negotiating documents related to contracts, ordinances, and real estate acquisitions.
- Upgraded case and project management systems by acquiring and implementing Filevine, a legal operating and case management platform.
- Provided proactive legal advice and training on changes to federal, state, and local law impacting city operations.

2027 Work Plan

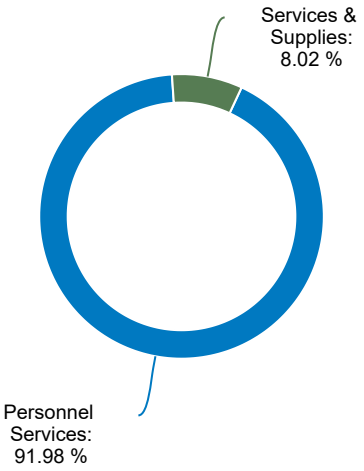
- Provide timely and consistent legal advice to elected and appointed officials and city staff to ensure compliance with applicable laws.
- Review and provide proposed amendments for municipal code sections for modernization and consistency.
- Increase proactive legal advice and trainings for city staff on emerging issues (e.g. AI, other emerging technologies, changes to grants).
- Strengthen existing mentoring programs for newer attorneys.

DEPARTMENT: City Attorney's Office

2027 Department Overview by Program



2027 Department Overview by Expense

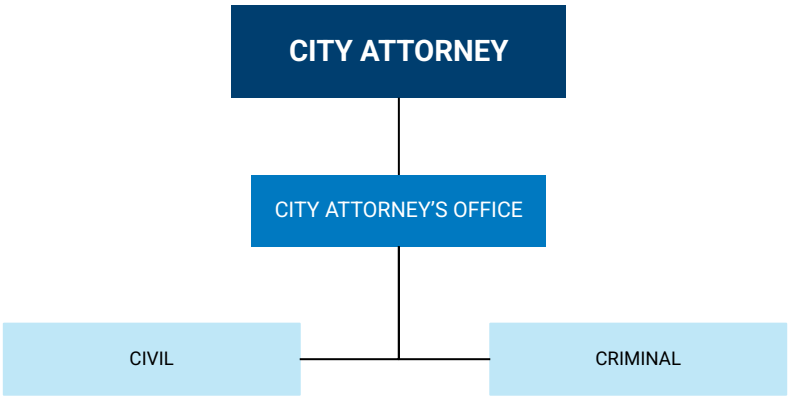


	2025 Actual	2026 Budget	2026 Revised	2027 Budget
By Program				
City Attorney's Office	2,700,393	3,004,008	3,091,929	3,463,241
Total	2,700,393	3,004,008	3,091,929	3,463,241
By Expense				
Personnel Services	2,450,378	2,726,350	2,814,271	3,185,583
Services & Supplies	250,014	277,658	277,658	277,658
Total	2,700,393	3,004,008	3,091,929	3,463,241
By Fund				
General Fund	2,700,393	3,004,008	3,091,929	3,463,241
Total	2,700,393	3,004,008	3,091,929	3,463,241

DEPARTMENT: City Attorney's Office

(303) 987-7450

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



Full-Time Positions

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

Position Description	2025 Revised	2026 Budget	2026 Revised	2027 Budget
Assistant City Attorney I	2.00	2.00	2.00	3.50
Associate City Attorney	1.00	1.00	1.00	-
City Attorney	1.00	1.00	1.00	1.00
Deputy City Attorney	1.00	1.00	-	-
Lead Municipal Prosecutor	1.00	1.00	1.00	1.00
Legal Office Support Administrator	1.00	1.00	1.00	1.00
Managing Attorney - Litigation	-	-	-	1.00
Municipal Prosecutor I	2.00	2.00	3.00	3.00
Paralegal II	1.00	1.00	1.00	1.00
Sr. Assistant City Attorney	5.00	5.00	5.00	5.00
Total	15.00	15.00	15.00	16.50

City Clerk's Office

DEPARTMENT: City Clerk's Office

Mission Statement: The Lakewood City Clerk's Office will provide the highest quality of service by maintaining excellent professional standards, competence and expertise in the administration of elections, voter registration, licensing, permitting, management of public records, and service to City Council, residents, and city departments.

Purpose: The City Clerk's Office serves as a general information center for the public. It has the primary responsibility of conducting all regular and special municipal elections and serves as a branch voter registration office under the auspices of the Jefferson County Clerk and Recorder's Office. The City Clerk's Office prepares City Council agenda packets and meeting minutes, and works with City Council's Screening Committee regarding the application and interview process for the city's boards and commissions. The City Clerk's Office provides service to the residents of Lakewood and support to city departments. Areas of service include being the primary receptionist for the city, receiving public records requests, post public meeting notices, preparing legal notices for publication, updating the Lakewood Municipal Code, and serving as the records repository for city contracts and agreements. The Records Division coordinates the city's records management program, retains permanent records of the city, and preserves archival and historical documents. The City Clerk's Office also oversees a wide range of licenses, including: liquor, tobacco, marijuana, massage, short-term rentals, dog licenses, and several types of permits.

Other City Goals	Department Goals
Charter Committee	The City Clerk's Office supported the City Council's Charter Committee during 2026 and will work with Council and Jefferson County Clerk and Recorder's Office to facilitate sending any charter amendments to the November 3, 2026, General Election.
Homelessness: Root Causes, Immediate Needs, and Housing	Supported the Community Development Department as well as the Housing Policy Committee for meeting postings, staffing, and policy scheduling for City Council meetings.
Local Economy and Local Business (West Colfax+)	Supported the Economic Development Department and the Lakewood Reinvestment Authority for meeting postings, staffing, and policy scheduling for City Council meetings.
Waste Licensing	Worked with Sustainability and Community Development on policy and license administration changes to the city's Waste Program.
Other City Goals	**Department Goals**
Trust & Accountability in Government	Provide helpful and courteous customer service.
Trust & Accountability in Government	Ensure the Lakewood Municipal Code is being adhered to by regulating, training, and inspecting certain businesses within the city.
Trust & Accountability in Government	Efficiently administer City Council elections and voter registration.
Trust & Accountability in Government	Maintain the records repository for the City of Lakewood and lead the secure shredding services for confidential records.
Trust & Accountability in Government	Effectively manage board and commission applicants for the City Council Screening Committee.
Trust & Accountability in Government	Ensure the Lakewood Municipal Code is updated and accurate.

DEPARTMENT: City Clerk's Office

Key Performance Indicators

KPI Description	Period	2025 Actual	2025 Goal	2026 Goal	2027 Goal
Convert paper copies of city records to digitial	Annual	85%	95%	95%	100%
Average completion time to process record requests (CORA) is to be less than 3 days	Annual	100%	100%	100%	100%
Complete all liquor / non-cigarette tobacco site inspections	Annual	100%	100%	100%	100%

2026 Variance Notes

The 2026 Revised Budget is $410k higher than the 2026 Original Budget, primarily due to costs associated with special elections.

2027 Variance Notes

The 2027 Original Budget is lower than the 2026 Revised budget primarily due to costs associated with elections ending in 2026.

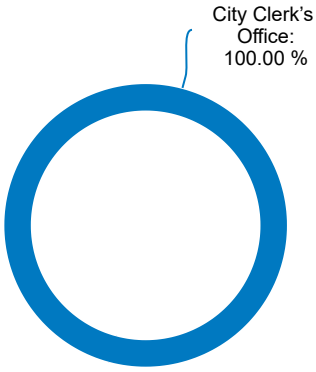
2026 Accomplishments

- All licensed liquor and non-cigarette tobacco sites were inspected in 2026.
- All FT CCO staff took Denver Green Belt Training through the Peak Academy Program, which focuses on process improvement.
- Implemented the MapLight system for easier campaign finance reporting by candidates and improved transparency for the public.

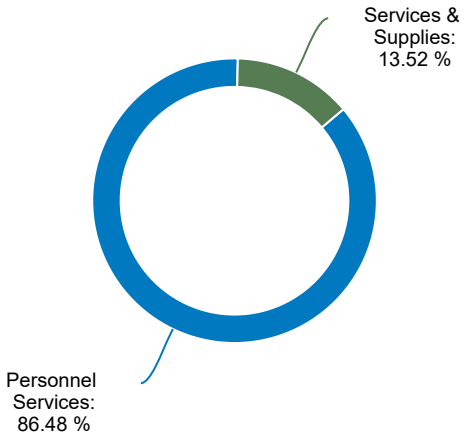
2027 Work Plan

- Fully implement Simplifile e-filing software for document filing with Jefferson County.
- Complete all liquor / non-cigarette tobacco site inspections.
- Complete digital conversion project for all historical city records.

2027 Department Overview by Program



2027 Department Overview by Expense

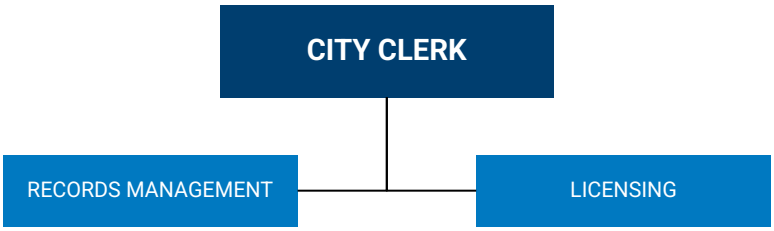


	2025 Actual	2026 Budget	2026 Revised	2027 Budget
By Program				
City Clerk's Office	1,535,580	1,601,851	1,981,880	1,562,702
Total	1,535,580	1,601,851	1,981,880	1,562,702
By Expense				
Personnel Services	1,214,064	1,345,579	1,315,608	1,351,430
Services & Supplies	321,516	256,272	666,272	211,272
Total	1,535,580	1,601,851	1,981,880	1,562,702
By Fund				
General Fund	1,535,580	1,601,851	1,981,880	1,562,702
Total	1,535,580	1,601,851	1,981,880	1,562,702

DEPARTMENT: City Clerk's Office

(303) 987-7080

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



Full-Time Positions

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

Position Description	2025 Revised	2026 Budget	2026 Revised	2027 Budget
Assistant City Clerk	1.00	1.00	1.00	1.00
Business Specialist II	1.00	1.00	1.00	1.00
Business Specialist III	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00
Licensing Management Specialist	2.00	2.00	2.00	2.00
Licensing & Inspection Coordinator	1.00	1.00	1.00	1.00
Records Analyst I	1.00	1.00	1.00	1.00
Records Manager	1.00	1.00	1.00	1.00
Total	10.00	10.00	10.00	10.00

Lakewood
Colorado

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Community Resources

DEPARTMENT: Community Resources

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

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

City Council Goal	Department Goals
Increased Revenue	Respond to community needs and priorities by maximizing the efficiency of existing arts, parks and recreation facilities and resources through proactive asset maintenance and stewardship. (Imagine Tomorrow! Goal 2)
Other City Goals	**Department Goals**
Thriving Economy	Serve the diverse needs of the community by balancing unique arts, parks and recreation programming, services, and events with the demand for high quality core services. (Imagine Tomorrow! Goal 1) Inspire enjoyment, creativity and wellness by offering a safe and rewarding experience in our parks, facilities and trails (Imagine Tomorrow! Goal 3)
Trust & Accountability in Government	Connect the community to arts, parks and recreation facilities, programs and services, and empower residents to make the most of the opportunities available to them. (Imagine Tomorrow! Goal 4)
Public Safety, Transportation & Infrastructure	Enable physical, mental and social well-being by fostering a healthy community with equitable access to arts, parks, recreation and trails. (Imagine Tomorrow! Goal 6)
Sustainability	Respond to community needs and priorities by maximizing the efficiency of existing arts, parks and recreation facilities and resources through proactive asset maintenance and stewardship. (Imagine Tomorrow! Goal 2) Responsibly conserve vibrant arts, parks and recreational resources through preservation, sustainable practices and environmental stewardship. (Imagine Tomorrow! Goal 5)

DEPARTMENT: Community Resources

Key Performance Indicators

KPI Description	Period	2025 Actual	2025 Goal	2026 Goal	2027 Goal
Provide increased developed park access in parkland service area gaps	Annual	13.8 acres	13.8 acres	4.4 acres	9 acres
Maintain or exceed parkland dedication standard (5.5 acres of neighborhood and community parks per 1,000 people through park acquisition)	Annual	9.54	9.54	9.54	9.54
Increase access to arts, parks, and recreation programs/ events through utilization of Lakewood Possibilities Funds	Annual	60,000	50,000	55,000	70,000
Utilize volunteers to support arts, parks, and recreation	Annual	24,775 Hours	18,700 Hours	24,000 Hours	25,000 Hours

2026 Variance Notes

While the 2026 Revised Budget for Community Resources includes significant changes within individual funds, the overall budget remains relatively stable, with a net increase of approximately $100,000 over the 2026 Original budget. Increases in some funds, including Open Space, are largely offset by reductions in other funds where projects have been deferred to future years.

Net decrease of 1.5 FTE reflecting programming adjustments within recreation.

2027 Variance Notes

The 2027 Original Budget is approximately $10 million lower than the 2026 Revised Budget, primarily due to the completion of several larger capital projects in the Open Space, Golf, and TABOR funds during 2026. These decreases are partially offset by an increase of approximately $1.5 million in the Conservation Trust Fund, reflecting the movement of the Porter Park project into this fund in 2027. Overall, the variance is largely driven by the timing and funding of capital projects between years rather than a broad reduction in Community Resources spending.

2026 Accomplishments

- Supported over 800 individuals with the Lakewood Possibilities Fund.
- Acquired 4.4 acres of parkland to increase access to parks in Lakewood.
- Implemented the Parkland Dedication Ordinance to improve the community feedback process.
- Completed 80% of the 2023 Imagine Tomorrow! Goals and strategies set by the community.
- Completed the 18-month planning process for William F. Hayden Park to protect the natural resource and provide equitable access to the mountain. Over 10,000 residents and park visitors contributed to the plan.
- Developed a concept design, site plan, and cost estimates for a new Morse Park Pool. Over 1,000 residents contributed to the initial design survey.
- Lakewood was awarded Tree City USA for the 43rd consecutive year.
- Continued parks equipment electrification through the summer season to meet Colorado Regulation 29.

DEPARTMENT: Community Resources

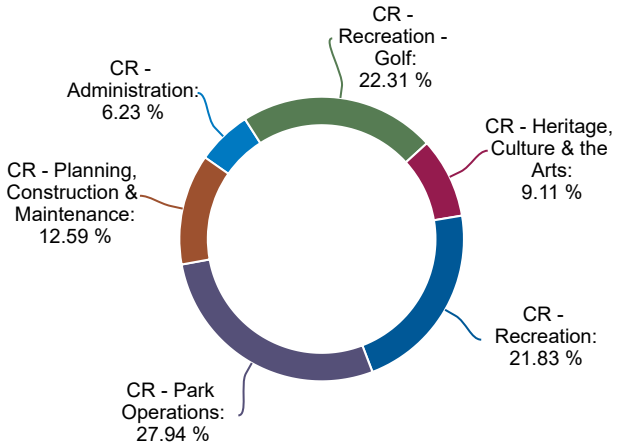
- Continued the parks turf conversion program by converting an additional 8.5 acres to native plants in 2026.
- Completed the Bear Creek Trail project, soft surface trail, and parking accessibility improvements at Bear Creek Lake Park thanks to a grant from Jefferson County Parks and Open Space.
- Celebrated America's 150/250 with an anniversary-themed drone light show at Lakewood's Big Belmar Bash. Record-breaking attendance at the event, enjoyed by 22,500 people.
- Celebrated the 50th birthday of Heritage Lakewood Belmar Park!
- Celebrated the opening of the city's 115th park at Two Creeks Park, increasing access to parks in north Lakewood.
- Completed the renovations of the 10-acre Wright Park including the city's newest dog park.
- Planted 422 trees (including Wright 211 and 111 at Two Creeks) and sold over 400 trees at the City's Annual Tree sale to support the city's sustainability goals.
- Initiated mechanical improvements to reopen the popular Whitlock Therapy Pool.
- The city's free Rockin' Block event broke records with over 3,100 people in attendance.
- Partnered with the sustainability team to introduce a composting program at recreation centers.
- Replaced the playground and added new features and accessibility improvements at Meadowlark Park.
- Completed accessibility and access improvements at Lakewood Estates Park.
- Completed installation and online storyboard content of HLBP's interpretive signage and kiosk.
- HLBP received a 2026 Josephine H. Miles Honorary Award from History Colorado for its completed interpretive signage, kiosk and online storyboard content project.
- Completed safety improvements to Washington Heights Arts Center outdoor programming space.
- Installed new, accessible play safety surfacing at the universal playground at Carmody Park.

2027 Work Plan

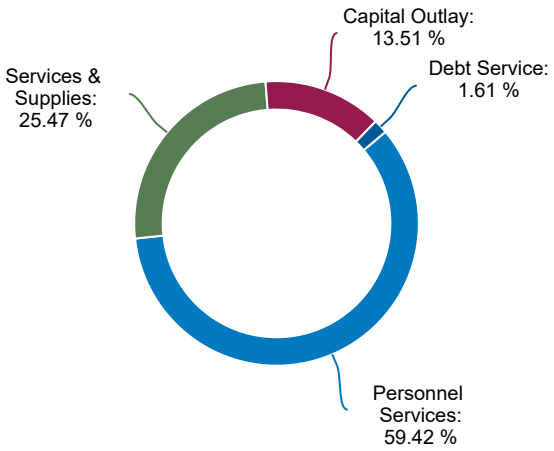
- Renovate Fox Hollow Clubhouse expanding access to golf amenities and improved food service.
- Begin construction at Porter Park, a new neighborhood park with an agriculture theme and community garden in Ward 1.
- Initiate design for a new pool at Morse Park and seek grants and funding partnerships to support construction in 3-5 years.
- Pursue 9-acre acquisition of the Molholm Elementary site to preserve for parks and open space.
- Carmody pool resurfacing project.
- Begin Washington Heights/O'Kane site plan and community engagement process.
- Seek grant funding to support phase 1, Base Loop Trail at William F. Hayden Park.

DEPARTMENT: Community Resources

2027 Department Overview by Program



2027 Department Overview by Expense



	2025 Actual	2026 Budget	2026 Revised	2027 Budget
By Program				
CR - Administration	2,292,807	2,617,356	2,727,388	2,790,214
CR - Family Services	2,241,056	-	-	-
CR - Recreation - Golf	7,777,522	14,053,624	12,750,308	9,994,911
CR - Heritage, Culture & the Arts	3,732,235	4,026,303	3,967,174	4,083,826
CR - Recreation	9,469,580	10,206,416	9,868,917	9,780,084
CR - Park Operations	12,101,424	12,719,204	14,201,434	12,519,829
CR - Planning, Construction & Maintenance	9,535,883	11,559,764	12,264,973	5,640,114
Total	47,150,507	55,182,667	55,780,195	44,808,978
By Expense				
Personnel Services	26,653,246	26,349,613	26,224,114	26,623,946
Services & Supplies	11,932,168	10,480,890	11,158,661	11,412,190
Capital Outlay	8,114,097	17,710,617	17,755,874	6,051,617
Debt Service	450,997	641,546	641,546	721,225
Total	47,150,507	55,182,667	55,780,195	44,808,978

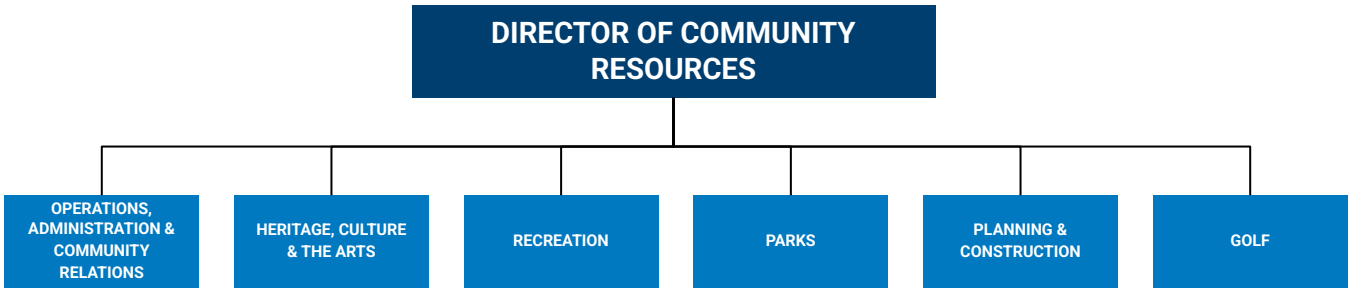
DEPARTMENT: Community Resources

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
By Fund				
General Fund	18,737,050	18,850,346	18,181,654	18,217,483
Conservation Trust Fund	2,039,154	2,645,000	2,356,372	3,470,000
Grants Fund	1,429,023	577,428	623,085	677,877
Heritage, Culture & The Arts Fund	3,732,235	4,026,303	3,967,174	4,083,826
Open Space Fund	11,852,405	8,513,966	12,744,358	7,523,639
Tabor Fund	1,483,118	6,416,000	5,057,243	741,243
Equipment Replacement Fund	100,000	100,000	100,000	100,000
Golf Course Fund	7,777,522	14,053,624	12,750,308	9,994,911
Total	47,150,507	55,182,667	55,780,195	44,808,978

DEPARTMENT: Community Resources

(303) 987-7800

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



DEPARTMENT: Community Resources

Full-Time Positions

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

Position Description	2025 Revised	2026 Budget	2026 Revised	2027 Budget
Aquatics Coordinator	-	-	3.00	3.00
Aquatics Specialist	3.00	3.00	1.00	1.00
Arborist	3.00	3.00	3.00	3.00
Arts Programming Curator	1.00	1.00	1.00	1.00
Assistant Aquatics Specialist	1.00	1.00	-	-
Assistant Golf Course Pro	4.00	4.00	4.00	4.00
Asst Facility Specialist	5.00	5.00	5.00	5.00
Asst Golf Course Superintendent	1.00	1.00	1.00	1.00
Building Maint Specialist	1.00	-	-	-
Bus Driver	3.00	3.00	3.00	3.00
Business & Data Coordinator	1.00	1.00	1.00	1.00
Business Specialist II	2.00	2.00	-	-
Business Specialist III	2.00	2.00	3.00	3.00
Business Specialist IV	1.00	1.00	1.00	1.00
Business Specialist Supervisor	1.00	1.00	1.00	1.00
City Forester	1.00	1.00	1.00	1.00
Community Events Coordinator	1.00	1.00	1.00	1.00
Computer Sys Irrigation Coord Golf	1.00	1.00	1.00	1.00
Computer Sys Irrigation Coord Parks	2.00	2.00	2.00	2.00
Cultural Center Admin	1.00	1.00	1.00	1.00
Cultural Center Facility Coord	1.00	1.00	1.00	1.00
Cultural Programs Coordinator	2.00	2.00	2.00	2.00
Digital Marketing Specialist	1.00	1.00	-	-
Director of Community Resources	1.00	1.00	1.00	1.00
Early Childhood Mental Health Coord	1.00	-	-	-
Early Childhood Mentor-Coach	1.00	-	-	-
Early Head Start Home Visitor	2.00	-	-	-
Facility Specialist - WHAC	1.00	1.00	1.00	1.00
Family Support Team Coord	1.00	-	-	-
Family Support Worker	2.00	-	-	-
Golf Course Equipment Specialist	-	-	1.00	1.00

DEPARTMENT: Community Resources

Full-Time Positions

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

Position Description	2025 Revised	2026 Budget	2026 Revised	2027 Budget
Golf Course Irrigation Tech	1.00	1.00	1.00	1.00
Golf Course Maint Spec	3.00	3.00	3.00	3.00
Golf Course Mechanic	2.00	2.00	1.00	1.00
Golf Facility Cart / Club House Maintenance Technician	1.00	1.00	1.00	1.00
Graphic Design Supervisor	1.00	1.00	1.00	1.00
Graphic Designer	2.00	2.00	2.00	2.00
Head Golf Professional	1.00	1.00	1.00	1.00
Heritage Center Administrator	1.00	1.00	1.00	1.00
Heritage, Culture and Arts Manager	1.00	1.00	1.00	1.00
Horticulture Lead	1.00	1.00	1.00	1.00
Horticulture Technician	1.00	1.00	1.00	1.00
Head Start Administrator	1.00	-	-	-
Head Start Classroom Coord	2.00	-	-	-
Head Start Co-Teacher	2.00	-	-	-
Head Start Teacher	2.00	-	-	-
Land-Design-Facilities Admin	1.00	1.00	1.00	1.00
Landscape Architect	3.00	2.00	1.00	1.00
Lead Arborist	1.00	1.00	1.00	1.00
Lead Bus Driver	2.00	2.00	2.00	2.00
Lead Substitute Teacher	1.00	-	-	-
Lead Golf Course Mechanic	-	-	1.00	1.00
Marketing & Business Devel Coor	1.00	1.00	1.00	1.00
Marketing & Operations Analyst	-	-	1.00	1.00
Marketing & Promotions Supv	1.00	1.00	1.00	1.00
Museum Curator	1.00	1.00	1.00	1.00
Museum Educator	1.00	1.00	1.00	1.00
Natural Resources Lead	1.00	1.00	1.00	1.00
Naturalist/Park Ranger	1.00	1.00	1.00	1.00
Open Space Parks Supervisor	1.00	1.00	1.00	1.00
Open Space Trails Specialist	1.00	1.00	1.00	1.00
Park Design & Project Supervisor	-	-	1.00	1.00
Park Operations Coordinator	-	-	1.00	1.00
Park Ranger	5.00	5.00	4.00	4.00
Park Ranger Lead	-	-	1.00	1.00
Parks Equipment Mechanic	1.00	1.00	1.00	1.00
Parks Maint Spec	22.00	23.00	23.00	23.00
Parks Maintenance Lead	7.00	7.00	7.00	7.00
Parks Manager	1.00	1.00	1.00	1.00
Parks Supervisor	4.00	4.00	4.00	4.00
Planner II	1.00	1.00	-	-
Planning & Construction Coor	1.00	1.00	1.00	1.00
Preschool Assistant II	1.00	-	-	-
Preservation Maintenance Specialist	-	1.00	1.00	1.00
PT Bus Driver	-	-	0.50	0.50
Public Engagement/Operations Dm	1.00	1.00	1.00	1.00
Recreation Manager	-	-	1.00	1.00

DEPARTMENT: Community Resources

Full-Time Positions

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

Position Description	2025 Revised	2026 Budget	2026 Revised	2027 Budget
Recreation & Golf Manager	1.00	1.00	-	-
Recreation Administrator-Fac's	1.00	1.00	1.00	1.00
Recreation Administrator-Prgms	1.00	1.00	1.00	1.00
Recreation Coordinator - Facilities	5.00	5.00	5.00	5.00
Recreation Coordinator - Programs	8.00	8.00	8.00	8.00
Recreation Coor-Family Services	1.00	1.00	-	-
Recreation Specialist-Facilities	6.00	6.00	6.00	6.00
Recreation Supervisor-Fac's	2.00	2.00	2.00	2.00
Recreation Supervisor-Prgms	2.00	2.00	2.00	2.00
Recreation Supv - Family Services	1.00	1.00	1.00	1.00
Rental Coodinator	1.00	1.00	1.00	1.00
Right-Of-Way Specialist	1.00	1.00	1.00	1.00
Second Asst Superintendent	2.00	2.00	2.00	2.00
Senior Sppt Serv Specialist	1.00	1.00	1.00	1.00
Superintendent of Golf Courses	1.00	1.00	1.00	1.00
Theater Assist Tech Director	1.00	1.00	1.00	1.00
Theater Technical Director	1.00	1.00	1.00	1.00
Ticket Office/Revenue Serv Coord	1.00	1.00	1.00	1.00
Transp & Spt Serv Admin	1.00	1.00	1.00	1.00
Transp Scheduler/Dispatcher	1.00	1.00	1.00	1.00
Transportation Serv Coord	1.00	1.00	1.00	1.00
Visitor Center Specialist	1.00	1.00	-	-
Volunteer Coordinator	1.00	1.00	1.00	1.00
Water Quality/Maintenance Tech	1.00	1.00	1.00	1.00
Total	173.00	157.00	155.50	155.50

DEPARTMENT: Community Resources

Program: Community Resources Administration

Function(s): Operations, Administration and Community Relations

Purpose: The Administration and Community Relations Division provides management and direction to the Department of Community Resources (CR) for the effective implementation of City Council and department priorities. CR Administration provides marketing, communications, budgetary and operations support to the six (6) CR divisions. The Division also manages acquisition and project management of arts, parks and recreation, CR programs, services and events to encourage participation, and conducts outreach efforts to engage residents in department projects. Finally, the graphic design team, housed in this division, provides graphic design support to the entire city organization

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	1,580,999	1,723,231	1,733,263	1,791,089
Services & Supplies	711,808	894,125	994,125	999,125
Capital Outlay	-	-	-	-
Total	2,292,807	2,617,356	2,727,388	2,790,214

Program: Golf Course Operations

Function(s): Golf

Purpose: The City of Lakewood features two exceptional golf courses for public enjoyment. Fox Hollow Golf Course offers three nine-hole configurations, each with its own unique character. The 27 championship holes are full of excellent views, water challenges, wildlife, and a protected natural environment that make you forget you are only a few miles from downtown Denver. Homestead Golf Course is a short championship golf course that creates an accessible bridge between championship-style play and a shorter overall course length. The 360 degree views from hole #13 are worth the price of admission!

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	3,899,451	3,671,845	4,029,030	4,118,954
Services & Supplies	2,603,145	2,107,600	2,677,100	2,652,100
Capital Outlay	823,929	7,632,632	5,402,632	2,502,632
Debt Service	450,997	641,546	641,546	721,225
Total	7,777,522	14,053,624	12,750,308	9,994,911

DEPARTMENT: Community Resources

Program: Heritage, Culture and the Arts

Function(s): Heritage, Culture and the Arts

Purpose: The Heritage, Culture & the Arts Division engages and builds community through inclusive, diverse and sustainable experiences, programs and places that inspire opportunities for discovery and foster connection through arts and culture. The Heritage, Culture and the Arts Division manages and delivers services through Heritage Lakewood Belmar Park; the Bonfils-Stanton Foundation Amphitheater and festival area; the Washington Heights Arts Center; the Lakewood Cultural Center with the North, Mezzanine and Corner Galleries; and the James J. Richey Gallery in Civic Center South. Program components for the HCA Division encompass professional and community performing arts programs and stage performances, historic preservation and interpretation, educational and cultural programming, signature community events and festivals, visual art programs and public art. HCA also supports a large and deeply committed corps of volunteers, whose contributions of time and talent are valued at over $576,000—demonstrating their vital role in bringing HCA's mission to life.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	2,848,307	2,965,441	2,967,103	3,056,201
Services & Supplies	857,979	1,046,862	996,071	1,023,625
Capital Outlay	25,949	14,000	4,000	4,000
Total	3,732,235	4,026,303	3,967,174	4,083,826

DEPARTMENT: Community Resources

Program: Park Operations

Function(s): Parks

Purpose: The Parks Division provides management and maintenance on formally developed parks, open space areas, rights of way and medians, leased reservoir properties, and Thunder Valley Motorcycle Park located within the parks system in the city. Management and maintenance includes: maintaining turfgrass areas, irrigation systems, ballfields and park infrastructure, care of trees, shrubs, and plants material in parks, street medians, rights-of-way and interior plants within city facilities; mowing of native vegetation in street rights-of-way and park perimeters for fire mitigation and sight clearances; management and maintenance of natural areas and all natural resources; and operations within Bear Creek Lake Park (BCLP).

The Parks Division provides landscape and vegetation management to over 7,400 acres and 115 developed parkland sites, identified developed street medians and street rights-of-way. This work includes routine maintenance, small construction projects, contract administration, renovation and restoration work, urban forest management, shrub and flower bed design and maintenance, plant propagation, participation in planning new park development, mosquito control, graffiti abatement, emergency operations support, citizen contacts, ordinance enforcement, interior foliage management, holiday floral displays, plant disease control, greenhouse and nursery operations, special event support, irrigation management, sport field management, advising other departments and divisions on vegetation issues, park ranger operations, programming and recreation for Bear Creek Lake Park, and snow removal. The Division works closely with other divisions within the Community Resources Department and with other departments across the city.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	7,549,500	8,191,779	8,206,403	8,413,741
Services & Supplies	3,980,483	4,307,440	4,091,103	4,091,103
Capital Outlay	530,583	14,985	1,276,928	14,985
Total	12,060,566	12,514,204	13,574,434	12,519,829

DEPARTMENT: Community Resources

Program: Planning, Construction, Maintenance

Function(s): Planning, Construction, Maintenance

Purpose: The Planning and Construction Division provides landscape architecture, park facility design, site planning, construction management, and acquisition services for the Community Resources Department. The Division manages capital project and capital project budgets for the Department.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	819,805	1,064,355	760,167	750,447
Services & Supplies	2,413,613	711,409	1,109,492	1,409,667
Capital Outlay	6,343,322	9,989,000	10,955,314	3,480,000
Total	9,576,740	11,764,764	12,824,973	5,640,114

Program: Recreation

Function(s): Recreation

Purpose: The Recreation Division offers a wide range of recreational opportunities to enhance the mind, body and spirit of the community. Individuals of all ages and interests are encouraged to be active, healthy and engaged in our programs and services.

The Recreation Division operates four (4) multi-functional recreation centers, one (1) older adult community center, and ten (10) aquatic facilities. There are also hundreds of programs and services offered such as transportation through Lakewood Rides, a Volunteers of America congregate meal site, and drop-in activities such as weight/cardio rooms, basketball, volleyball, pickleball, and swimming. Additionally, the division offers organized activities such as fitness classes, youth and adult sports leagues, camps, gymnastics, therapeutic recreation, and so much more!

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	7,851,894	8,732,961	8,528,147	8,493,514
Services & Supplies	1,227,372	1,413,454	1,290,769	1,236,569
Capital Outlay	390,314	60,000	50,000	50,000
Total	9,469,580	10,206,416	9,868,917	9,780,084

Finance

DEPARTMENT: Finance

Mission Statement: The Finance Department ensures a strong and stable financial foundation for the City of Lakewood by connecting funding to essential services and supporting informed decisions. Through collaboration, transparency, proactive planning, and responsible resource allocation, we provide strategic guidance for the city's economic and financial vitality.

Purpose: The Finance Department oversees the city's fiscal health by managing daily operations, financial strategy, and compliance with legal and accounting standards. Key financial functions include accounting, payroll, purchasing, investment and treasury management, financial analysis, budgeting, grant applications, revenue collection, and enforcement of tax and fee regulations. The department also guides economic development efforts to encourage a strong economic base and vibrant community.

City Council Goal	Department Goals
Charter Committee	Support ballot language review to revise section 12.12 of the Home Rule Charter.
Local Economy and Local Business (West Colfax+)	Support investment and development in the Colfax corridor.
Homelessness: Root Causes, Immediate Needs, and Housing	Collaborate with Thriving Communities and Police on short- and long-term solutions for homelessness.
Increased Revenue	Setup cross-fuctional review teams to evaluate strategies for increasing revenue in future years.
Other City Goals	**Department Goals**
Trust & Accountability In Government	Continue open and honest communication through public-friendly financial documents, improving transparency for residents and Council decision-making.
Public Safety, Transportation & Infrastructure	Support capital planning and infrastructure investment decisions, ensuring funds are allocated to Council priorities.
Affordable Housing	Explore long-term financing strategies, including leveraging grants, public–private partnerships, and/or a dedicated affordable housing fund.
Thriving Economy	Continue taxpayer education efforts (brochures, seminars, meetings, website resources) to strengthen business relationships and compliance.
Thriving Economy	Provide accurate, timely, and user-friendly financial reports to Council and City staff to inform short- and long-term economic development initiatives.

Key Performance Indicators

KPI Description	Period	2025 Actual	2025 Goal	2026 Goal	2027 Goal
Attain GFOA & ACFR Award	Annual	Received	Attain both awards	Attain both awards	Attain both awards
City Bond Rating	Annual	AA	AA	AA	AA
Grant Success %	Annual	71%	30%	30%	30%

DEPARTMENT: Finance

2026 Variance Notes

2026 Revised Budget is up $164k over 2026 Original Budget due to various position reclassifications. In addition, the 2026 Revised Budget saw 1.0 less FTE compared to the 2026 Original Budget, this was due to Economic Development consolidating a position as the team restructures.

2027 Variance Notes

The $10.6M increase in the 2027 Budget from the 2026 Revised Budget is primarily related to increasing expenditures in the Economic Development Fund. A land purchase that was delayed from past years has resumed. Economic Development grants programs have also been expanded.

2026 Accomplishments

- Assisted in the submission of 30 pending and successfully awarded grant applications totaling $6.3M.
- Strengthened financial planning and oversight through presentations and discussions with the Budget and Audit Board on the city's long-term infrastructure, core service funding, and revenue needs.
- Processed B&O tax refunds for telecommunications providers, ensuring accuracy, compliance, and timely resolution.
- Implemented a 50% stormwater rate increase, coordinating communications and operational updates to support a smooth rollout for customers.
- Hosted 3 Lunch & Chats on small business topics (Minorities in Business, Women in Business, AI Marketing Strategies), drawing over 105 participants.
- Awarded $191,936 in Commercial Reinvestment & Façade, Adaptive Reuse, and Business Safety & Security grants to 31 businesses.
- Enhanced the Shop Lakewood campaign with a new storymap website and a Legacy Business window cling program for businesses operating in Lakewood 20+ years.
- Launched Open Rewards, a shop-local rewards app piloted along West Colfax, gaining 335 users and distributing $574 in rewards to support 86 small businesses impacted by corridor construction.
- Deepened workforce development partnership with Jeffco Workforce Board, including a March career workshop connecting job seekers to manufacturing, trades, construction, and tech fields.
- Advanced the Sheridan Urban Renewal Area through the statutory taxing entity consultation process and completed demolition of the former Sears building and legacy underground storage tank removal at Westland.
- Co-hosted the Bisnow Denver Metro Construction, Development and Design Summit at Belmar, drawing 317 development professionals.
- Co-hosted a Supplier Diversity Workshop and a 101 Tax Increment Financing Workshop with Downtown Colorado Inc., drawing 11 and 28 participants respectively.

DEPARTMENT: Finance

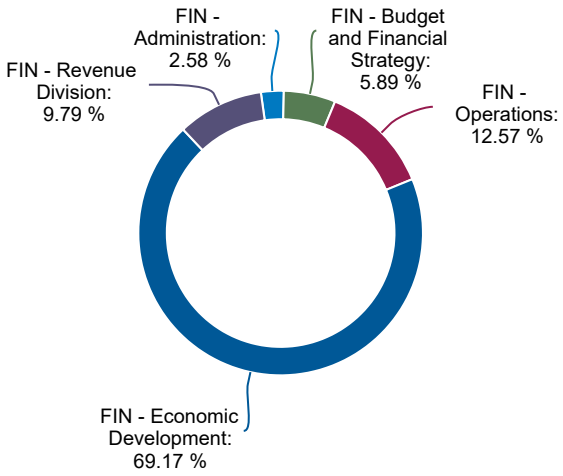
- Hosted a foundation tour for 8 private foundations showcasing city–nonprofit partnerships at the Navigation Center, 40 West Arts, and Daylight Collective Campus.
- Secured $2M U.S. EPA Brownfields grant (notified July 2026, awarded October 2026) to support assessment, cleanup, and reuse planning for contaminated sites.
- Updated city charter chapter 3.26 to broaden the Economic Development Fund into a formal economic mobility framework.
- Implementation of Project Module in conjunction with Budget Division to streamline capital asset reporting.
- Reached an in-house, short-term solution for contract management given existing budget constraints and Workday limitations.
- Met the Annual Comprehensive Financial Report reporting deadline after conversion to Workday in 2023.

2027 Work Plan

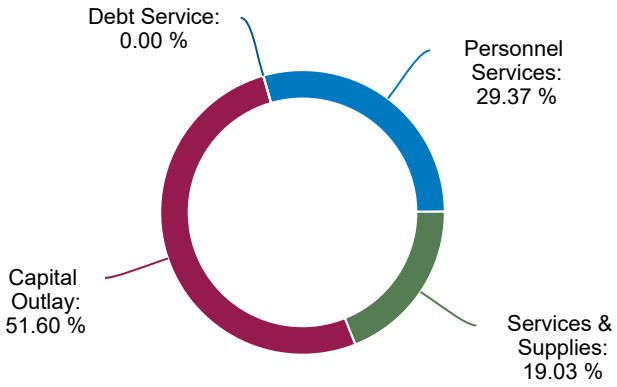
- Use ongoing community feedback to inform future service, investment, and funding priorities.
- Advance modernization of revenue processes, focusing on improved accuracy, automation, and taxpayer communication.
- Support major rate and policy updates, including sales tax and stormwater adjustments, while strengthening taxpayer outreach.
- Enhance internal revenue reporting and forecasting to improve transparency and support financial decisionmaking across the city.
- Pursue formal establishment of a Downtown Development Authority for Belmar and Lakewood Commons.
- Launch Lakewood's first dedicated destination tourism marketing campaign, including a flagship video, short-form content series, and tourism brand identity.
- Advance the Colfax Revitalization / Grand Avenue Initiative and shape a coordinated retail strategy for the Union Corridor and West Colfax.
- Roll out LIFT (Lakewood Investment & Future Transformation), a new index and mapping tool to align public and private investment around long-term growth.
- Investigate and implement ACH payments to vendors.
- Potential banking RFP for city banking.
- Improve Workday efficiencies for GASB 87, GASB 96 and 1099 processing.

DEPARTMENT: Finance

2027 Department Overview by Program



2027 Department Overview by Expense

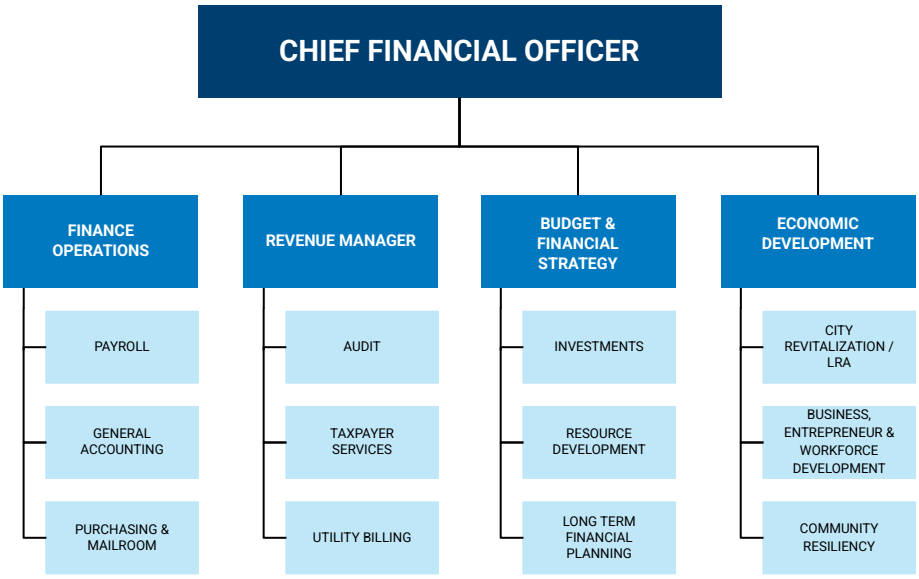


	2025 Actual	2026 Budget	2026 Revised	2027 Budget
By Program				
FIN - Administration	704,601	760,650	762,776	500,064
FIN - Budget and Financial Strategy	1,084,767	1,127,612	1,112,878	1,141,473
FIN - Operations	2,069,677	2,367,037	2,374,549	2,436,207
FIN - Economic Development	1,887,853	2,623,899	2,528,896	13,403,655
FIN - Revenue Division	1,606,868	1,711,113	1,975,612	1,897,837
Total	7,353,766	8,590,311	8,754,711	19,379,236
By Expense				
Personnel Services	4,913,654	5,406,817	5,591,660	5,690,886
Services & Supplies	2,082,167	2,906,994	2,888,051	3,688,351
Capital Outlay	73,656	1,500	-	10,000,000
Debt Service	284,289	275,000	275,000	-
Total	7,353,766	8,590,311	8,754,711	19,379,236
By Fund				
General Fund	5,465,913	5,966,412	6,225,815	5,975,582
Economic Development Fund	1,887,853	2,623,899	2,528,896	13,403,655
Total	7,353,766	8,590,311	8,754,711	19,379,236

DEPARTMENT: Finance

(303) 987-7600

www.lakewood.org/Government/Departments/Finance



DEPARTMENT: Finance

Full-Time Positions

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

Position Description	2025 Revised	2026 Budget	2026 Revised	2027 Budget
Accountant I	1.00	1.00	1.00	1.00
Accountant II	1.00	1.00	1.00	1.00
Accountant III	2.00	2.00	2.00	2.00
Accountant I-Payroll & General Ledger	-	-	1.00	1.00
Accounting Supervisor	1.00	1.00	-	-
Administrative Asst	1.00	1.00	1.00	1.00
Assistant Controller	-	-	1.00	1.00
Budget & Financial Strategy Manager	0.95	0.95	0.95	0.95
Buyer I	1.00	1.00	-	-
Buyer II	-	-	1.00	1.00
Chief Financial Officer	0.95	0.95	0.95	0.95
Contract Admin - Legal	1.00	1.00	-	-
Contract Administrator	1.00	1.00	2.00	2.00
Controller	1.00	1.00	1.00	1.00
Economic Development Director	0.75	0.75	0.75	0.75
Economic Development Spec	2.00	2.00	2.00	2.00
Finance Process Analyst	1.00	1.00	-	-
Financial Analyst	2.00	2.00	1.00	1.00
Grants Administrator	1.00	1.00	1.00	1.00
Grants Specialist	1.00	1.00	1.00	1.00
Principal Economic Development Officer	-	-	1.00	1.00
PT Business Specialist II	-	-	0.50	0.50
PT Revenue Specialist	-	-	0.50	0.50
Payroll Accountant	1.00	1.00	-	-
Purchasing/Mailroom Supervisor	1.00	1.00	1.00	1.00
Resource Development Supv	1.00	1.00	1.00	1.00
Revenue Manager	0.95	0.95	0.95	0.95
Revenue Specialist	2.00	2.00	2.00	2.00
Revenue Supervisor	1.50	1.50	1.50	1.50
Sr. Economic Development Spec	2.00	2.00	1.00	1.00
Sr Financial Accountant	-	-	1.00	1.00
Sr Financial Analyst	-	-	1.00	1.00
Tax Auditor I	4.00	4.00	3.00	3.00
Tax Auditor II	1.00	1.00	1.00	1.00
Tax Auditor III	1.00	1.00	1.00	1.00
Utility Billing and Taxpayer Lead	0.32	0.32	0.32	0.32
Economic Resiliency Manager	1.00	1.00	-	-
Total	36.42	36.42	35.42	35.42

DEPARTMENT: Finance

Program: Finance Administration

Function(s): Finance Administration

Purpose: The Administration Division manages the day-to-day activities of the Finance Department. The Division also provides direct management of debt, treasury, financial analysis, and all financial activities of the Lakewood Reinvestment Authority.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	410,276	461,675	460,301	472,589
Services & Supplies	10,036	23,975	27,475	27,475
Debt Service	284,289	275,000	275,000	-
Total	704,601	760,650	762,776	500,064

Program: Finance Operations

Function(s): Accounting, Payroll, Purchasing, Mail Room

Purpose: Finance Operations includes general accounting such as accounts payable, accounts receivable and financial statements. One large annual activity for Finance Operations is to work with external auditors and develop the annual financial statement which is called the Annual Comprehensive Financial Report. Purchasing works with the departments and businesses that are bidding on projects that are being done for the city. The mailroom supports city operations by keeping all of the mail moving in city facilities.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	1,870,708	2,053,529	2,071,049	2,127,707
Services & Supplies	198,969	313,508	303,500	308,500
Total	2,069,677	2,367,037	2,374,549	2,436,207

DEPARTMENT: Finance

Program: Budget and Financial Strategy

Function(s): Budget and Financial Strategy, Resource Development

Purpose: The Budget and Financial Strategy Division is responsible for the administration of the budget process and ensuring the financial outlook aligns with the city's financial strategy. Resource Development oversees the coordination, research, and attainment of alternative funding sources in support of City of Lakewood programming such as grants and sponsorships.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	901,016	949,084	934,350	962,945
Services & Supplies	183,751	178,528	178,528	178,528
Total	1,084,767	1,127,612	1,112,878	1,141,473

Program: Revenue

Function(s): Revenue

Purpose: The Revenue Division is responsible for the administration, collection, and enforcement of the city's sales, use, hotel/motel accommodations, and business & occupations tax ordinances and regulations. In addition, the Division is responsible for the collection of the Public Improvement Fees (PIF) at Colorado Mills, Belmar, and Creekside.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	1,141,841	1,230,430	1,424,540	1,404,964
Services & Supplies	465,027	480,683	551,073	492,873
Total	1,606,868	1,711,113	1,975,613	1,897,837

DEPARTMENT: Finance

Program: Economic Development

Function(s): Economic Development

Purpose: The Economic Development Division is dedicated to sustaining a strong economic base while maintaining the quality of life and the vitality of our community. The objective of the division is to create and build an environment that preserves, attracts, and promotes business growth and respect for the business environment in Lakewood. The staff functions to retain existing Lakewood businesses and help them to expand; attract new capital investment; encourage quality retail development; and create additional employment opportunities in the city as well as quality of life. Lakewood's Economic Development operations are supported through revenues generated by a voter-approved hotel accommodation tax and are not funded through the city's General Fund.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	589,813	712,099	701,421	722,680
Services & Supplies	1,224,385	1,910,300	1,827,475	2,680,975
Capital Outlay	73,656	1,500	-	10,000,000
Total	1,887,853	2,623,899	2,528,896	13,403,655

Municipal Court

DEPARTMENT: Municipal Court

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

Purpose: The Lakewood Municipal Court adjudicates traffic and misdemeanor violations of city ordinances that occur within city limits. The Court is committed to ensuring the fair and timely administration of justice while protecting fundamental rights.

Other City Goals	Department Goals
Public Safety, Transportation & Infrastructure	Decreasing Recidivism Rates through Time-Driven Interventions.
Public Safety, Transportation & Infrastructure	Develop a long-term funding solution for treatment based services.
Trust & Accountability In Government	Evaluate opportunities for utilizing technology to expand and modernize court operations.

Key Performance Indicators

KPI Description	Period	2025 Actual	2025 Goal	2026 Goal	2027 Goal
Review Programs and Specialty Courts	Annual Program Review	1	1	1	1
Fast Track Domestic Violence Cases	Annually	100%	100%	100%	100%
Compliance with Upcoming Legislation	Annually	100%	100%	100%	100%

DEPARTMENT: Municipal Court

2026 Variance Notes

The 2026 Revised Budget is relatively flat compared to the 2026 Original Budget. Increases to the Opioid Program support were offset by decreases in variable staff budget.

2027 Variance Notes

2027 Original Budget is approximately $240k higher compared to 2026 Revised due to increased variable personnel and benefit expenses, along with an increased training budget.

2026 Accomplishments

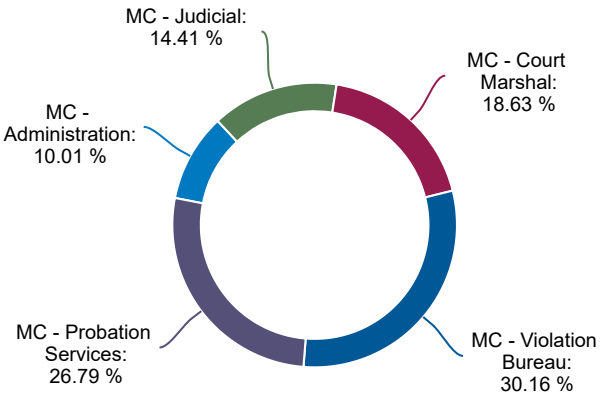
- Expanded access to the Reduced Intervention for Teen Empowerment (RITE) Program by opening eligibility for screening and acceptance to most first-time offenders. Established a broad network of community providers that can connect participants directly with services and interventions tailored to their individual needs, increasing access to appropriate resources and supporting successful program outcomes.
- Upgraded audio and visual technology in all courtrooms, improving the quality and reliability of courtroom proceedings. These enhancements support more efficient court operations, strengthen remote participation capabilities, and provide a better experience for court staff, justice partners, and the public.
- Strengthened court operations by hiring six new relief judges and three Alternative Defense Counsel attorneys, increasing the availability of court-appointed legal representation. These additions improved the court's ability to manage caseloads efficiently while expanding access to qualified legal counsel.
- Expanded Community Outreach Court partnerships by engaging new service providers that deliver culinary training and life skills development, helping participants secure and maintain employment, sober living support, and peer recovery coaching.

2027 Work Plan

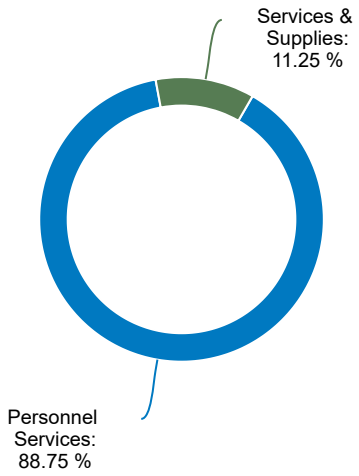
- Utilize opioid settlement funding to expand access to treatment services for individuals with opioid use disorder. Funding will be directed toward increasing the availability of evidence-based treatment, including medication-assisted treatment (MAT), behavioral health services, and recovery support programs.
- The Municipal Court Probation Officers will be trained on the Domestic Violence Offender Management Board (DVOMB) approved Cascade Tool, ensuring consistent statewide implementation and application of evidence-based practices in the supervision and management of domestic violence offenders.

DEPARTMENT: Municipal Court

2027 Department Overview by Program



2027 Department Overview by Expense



	2025 Actual	2026 Budget	2026 Revised	2027 Budget
By Program				
MC - Administration	571,164	611,589	612,487	621,449
MC - Judicial	802,258	854,309	873,452	894,036
MC - Court Marshal	891,366	1,250,359	1,126,835	1,156,235
MC - Violation Bureau	1,686,414	1,812,368	1,815,408	1,871,366
MC - Probation Services	1,438,745	1,458,322	1,537,574	1,662,656
Total	5,389,947	5,986,947	5,965,756	6,205,742
By Expense				
Personnel Services	4,813,247	5,432,870	5,347,678	5,507,664
Services & Supplies	576,700	554,078	618,078	698,078
Total	5,389,947	5,986,947	5,965,756	6,205,742
By Fund				
General Fund	5,389,947	5,986,947	5,965,756	6,205,742
Total	5,389,947	5,986,947	5,965,756	6,205,742

DEPARTMENT: Municipal Court

(303) 987-7400

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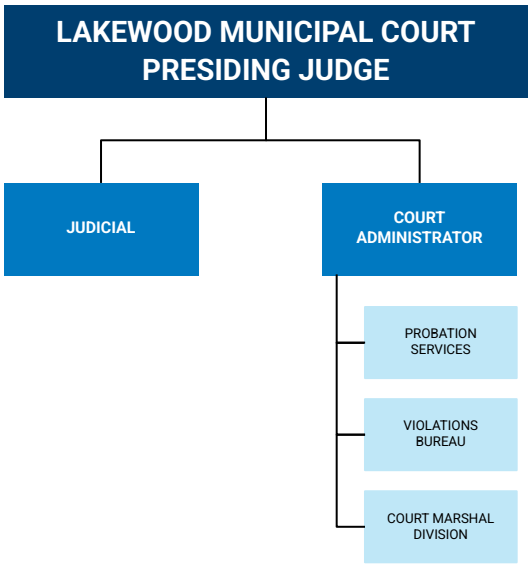

DEPARTMENT: Municipal Court

Full-Time Positions

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

Position Description	2025 Revised	2026 Budget	2026 Revised	2027 Budget
Chief Court Marshal	1.00	1.00	1.00	1.00
Chief Probation Officer	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00
Court Marshal	4.00	4.00	4.00	4.00
Court Services Supervisor	1.00	1.00	1.00	1.00
Court Technician/Judicial Specialist	1.00	1.00	1.00	1.00
Court Technician	4.00	4.00	4.00	4.00
Judicial Specialist	7.00	7.00	7.00	7.00
Municipal Judge	1.00	1.00	1.00	1.00
Presiding Municipal Judge	1.00	1.00	1.00	1.00
Probation Support Tech	2.00	2.00	2.00	2.00
Probation/Diversion Officer	4.00	4.00	4.00	4.00
PT Associate Municipal Judge	0.50	0.50	0.50	0.50
PT Community Services Youth Coordinator	0.50	0.50	0.50	0.50
PT Probation/Diversion Officer	0.50	0.50	0.50	0.50
Sr Court Marshal	2.00	2.00	2.00	2.00
Sr Probation/Diversion Officer	1.00	1.00	1.00	1.00
Violations Bureau Chief	1.00	1.00	1.00	1.00
Total	33.50	33.50	33.50	33.50

DEPARTMENT: Municipal Court

Program: Municipal Court Administration

Function(s): Administration

Purpose: The Administration Division provides leadership, strategic oversight, and operational management for the Municipal Court. This division is responsible for guiding long-term planning, policy development, managing personnel and staffing, overseeing the court's budget and fiscal operations, and supporting the effective administration of court programs. The division serves as the primary liaison between internal departments and external partners to ensure coordinated service delivery and compliance with legal and organizational standards. A key focus is on improving efficiency, accessibility, and service quality through thoughtful innovation, resource management, and continuous process improvement.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	307,063	315,335	316,233	325,195
Services & Supplies	264,101	296,254	296,254	296,254
Total	571,164	611,589	612,487	621,449

Program: Court Marshal

Function(s): Court Marshal

Purpose: The Court Marshal Division plays a vital role in supporting the operations of the Municipal Court and ensuring the safety and security of the Public Safety Center. Marshals are responsible for maintaining a secure environment by operating the building's security checkpoint and screening over 27,000 individuals annually. In addition to providing courtroom security and responding to panic alarms during high risk or confrontational situations, marshals transport prisoners from jails across the six-county metro area and often facilitate court appearances that may result in release, thereby reducing the number of individuals held in custody. The division also assists the Lakewood Police Department with prisoner transport when needed and manages the delivery of confidential court records and the execution of warrants. All marshals are Crisis Intervention Team (CIT) trained, allowing them to respond effectively to the growing number of incidents involving disruptive or aggressive individuals. Through these efforts, the Marshal Division provides essential support to court operations and plays a critical role in protecting court personnel and the public.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	871,169	1,222,835	1,099,311	1,128,711
Services & Supplies	20,197	27,524	27,524	27,524
Total	891,366	1,250,359	1,126,835	1,156,235

DEPARTMENT: Municipal Court

Program: Judicial

Function(s): Judicial

Purpose: The Judicial Division of the Municipal Court is responsible for adjudicating all Court cases. The Judicial Division is committed to excellence in providing fair, impartial, and timely resolutions to all persons charged with municipal code violations in an atmosphere of respect for the public. The Court maintains a high standard of legal expertise to protect the constitutional rights of offenders, the rights of victims, and to provide focused interventions individually designed to promote healthy behavior and reduce criminal activity. The Court has established various specialized programs to cater to specific needs. These programs include the Armed Forces Court which works with veterans involved in the justice system. The Community Outreach Court aims to connect unhoused individuals to essential services and resources. The Lakewood Early Action Program (LEAP), formerly the "Sobesky Academy Court", is modeled after juvenile mental health courts. Additionally, the Court utilizes its probation department to supervise juveniles and high-risk adult offenders, offering mental health support, addiction treatment, and a range of specialized programs. These programs include a graffiti cleanup initiative, the Youth Education Treatment program (YET) and Teen Court, among other intervention strategies. Furthermore, the Court, in conjunction with municipal prosecutors, mandates mental health and addiction treatment, specialized programs and classes, and appropriate sanctions for adult offenders who do not require probation supervision.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	769,839	836,609	836,752	857,336
Services & Supplies	32,419	17,700	36,700	36,700
Total	802,258	854,309	873,452	894,036

DEPARTMENT: Municipal Court

Program: Probation Services

Function(s): Probation Services

Purpose: The Probation Division works to promote community safety and offender accountability through an individualized approach to empower positive change. The Probation Division is tasked with preparing sentencing recommendations for the Court, linking defendants to appropriate resources and services, and providing ongoing updates to the Court regarding each supervised case. The Probation Division manages all supervised Deferred Judgment and Probation cases. The division in unison with the Court offers a variety of programs for juvenile and adult offenders; these programs include, Teen Court, Lakewood Early Action Program (LEAP), Lakewood Armed Forces Court, and the Youth Educational Team (YET) program. The Probation Division continues to collaborate with internal and external partners to improve services in addition to offering programs to promote social skills and connect defendants with resources. To support a personalized approach, all probation officers are trained in the Ohio Risk Assessment System, which informs sentencing recommendations and aligns interventions with each client's specific criminogenic risks and needs.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	1,249,088	1,324,096	1,358,348	1,403,430
Services & Supplies	189,657	134,226	179,226	259,226
Total	1,438,745	1,458,322	1,537,574	1,662,656

Program: Violations Bureau

Function(s): Violations Bureau

Purpose: The Violations Bureau Division manages the processing of all cases filed with the Municipal Court, including certain traffic and ordinance violations that do not require a formal court appearance. By enabling eligible infractions to be resolved through payment of fines or entry of pleas, the division streamlines court operations and improves public access to services. Key functions include case scheduling and management, maintenance and retrieval of court records, collection and distribution of fines, fees, and restitution, and maintenance of an active jury pool. The division also ensures compliance with all internal policies, state-mandated retention schedules, and applicable legal requirements. It reports to agencies such as the Department of Motor Vehicles (DMV), the Colorado Crime Information Center (CCIC), and other relevant entities. Additional responsibilities include coordinating the secure destruction of inactive records and pursuing unpaid cases through Integral Recoveries, which consistently demonstrates strong results in delinquent account collections.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	1,616,089	1,733,994	1,737,034	1,792,992
Services & Supplies	70,325	78,374	78,374	78,374
Total	1,686,414	1,812,368	1,815,408	1,871,366

Lakewood
Colorado

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Operational Services

DEPARTMENT: Operational Services

Mission Statement: The Operational Services Branch delivers innovative, efficient, and reliable services that support the city's workforce, safeguard its assets, and enhance quality of life for our community. Through the strategic integration of Information Technology, Human Resources, Total Rewards, Facilities and Infrastructure Operations, and Risk Management, we provide seamless, proactive solutions that drive the city's continued success.

Purpose: The Operational Services Branch aspires to be a benchmark of operational excellence, aligning technology, people, and infrastructure to build a resilient, sustainable, and thriving city. We lead through integrated services that empower employees, protect the community, and foster continuous improvement and innovation across all operational departments.

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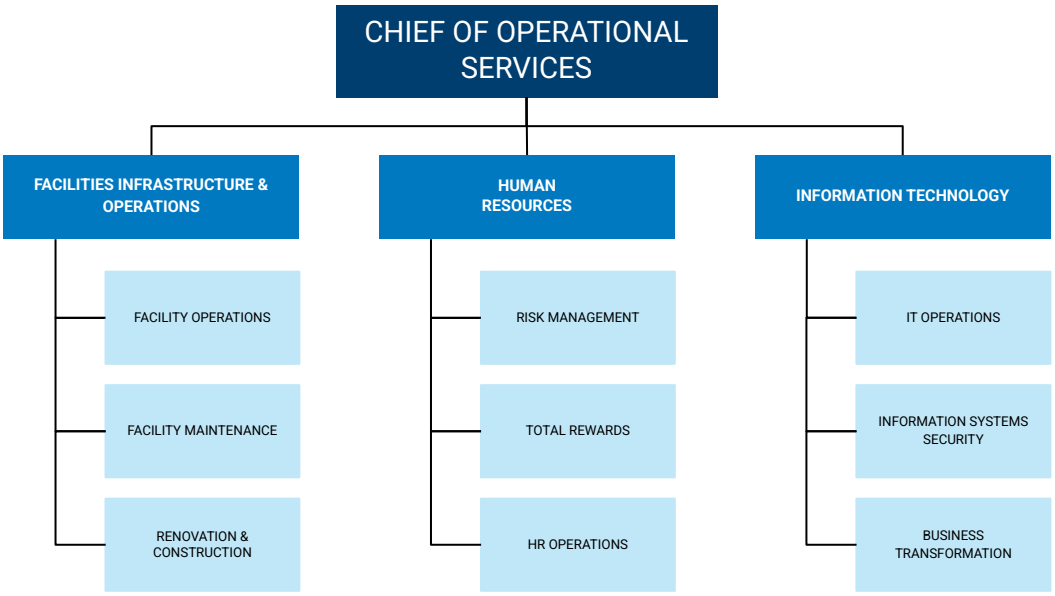
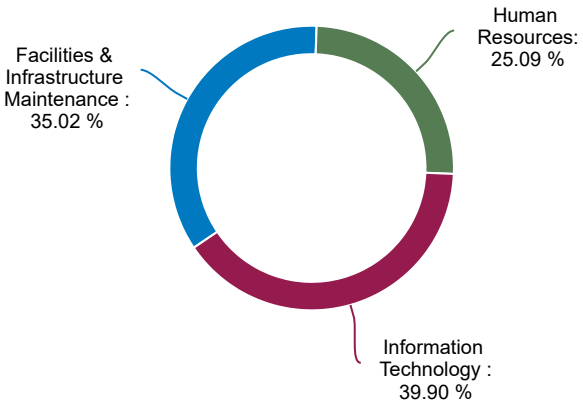
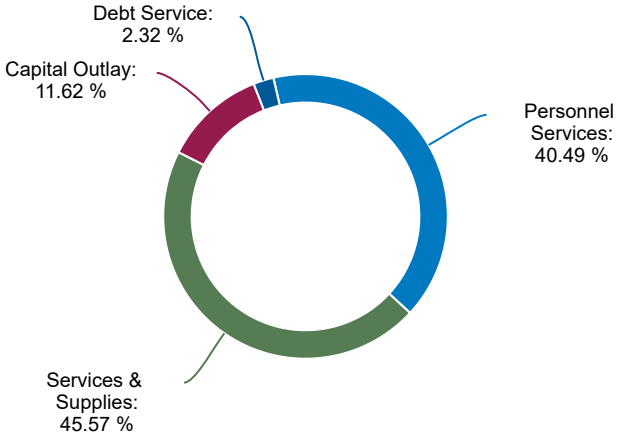


DEPARTMENT: Operational Services

2027 Department Overview by Program



2027 Department Overview by Expense



	2025 Actual	2026 Budget	2026 Revised	2027 Budget
By Program				
Facilities & Infrastructure Maintenance	11,770,754	9,554,569	11,268,272	10,739,162
Human Resources	6,231,823	7,963,805	7,990,209	7,694,467
Information Technology	12,548,219	12,732,719	13,239,162	12,236,220
Total	30,550,795	30,251,093	32,497,643	30,669,849
By Expense				
Personnel Services	10,700,566	11,623,079	12,015,446	12,417,781
Services & Supplies	15,841,682	15,390,014	15,815,163	13,976,451
Capital Outlay	3,259,959	3,238,000	4,016,272	3,563,000
Debt Service	748,588	-	650,762	712,617
Total	30,550,795	30,251,093	32,497,643	30,669,849
By Fund				
General Fund	18,279,817	19,167,590	19,848,738	20,227,147
Grants Fund	2,080,134	-	505,565	-
Open Space Fund	419,722	352,811	542,049	555,437
Capital Improvement Fund	3,513,735	3,300,000	4,076,410	3,946,000
Equipment Replacement Fund	2,506,919	2,150,000	2,270,000	1,000,000
Property & Casualty Self-Insurance Fund	2,936,721	3,845,142	3,819,319	3,500,859
Worker's Compensation Self-Insurance Fund	813,746	1,435,550	1,435,562	1,440,406
Total	30,550,795	30,251,093	32,497,643	30,669,849

Human Resources

DEPARTMENT: Human Resources

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

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

Other City Goals	Department Goals
Trust & Accountability In Government	Provide fiscally responsible training activities in compliance with Federal, State, Local employment laws.
Thriving Economy	Provide fiscally responsible, yet competitive compensation and benefit plans.
Thriving Economy	Employees are provided with comprehensive information about their pay and benefits. New employees participate in a benefits orientation, and current and retired employees receive on-going communication and training on topics such as financial planning, retirement, health and welfare insurance, etc.

Key Performance Indicators

KPI Description	Period	2025 Actual	2025 Goal	2026 Goal	2027 Goal
Provide fiscally responsible, yet competitive compensation and benefit plans.	Annually	100%	100%	100%	100%
Deliver required compliance training annually to all staff.	Annually	90%	90%	90%	90%
Meet with department leadership at least quarterly to review workforce planning, staffing needs, and HR priorities.	Annually	95%	95%	95%	95%

DEPARTMENT: Human Resources

2026 Variance Notes

The 2026 Original Budget is relatively flat to the 2026 Revised budget. A net reduction of 0.90 in FTE is a result of consolidation of positions due to operational efficiencies.

2027 Variance Notes

The 2027 Original Budget is approximately $295k lower than in 2026 Revised due to the restructuring of risk expenses that were reviewed in the 2026 original budget. An FTE increase of 0.50 is due to the addition of an Assistant City Attorney I with split allocation between HR and CAO.

2026 Accomplishments

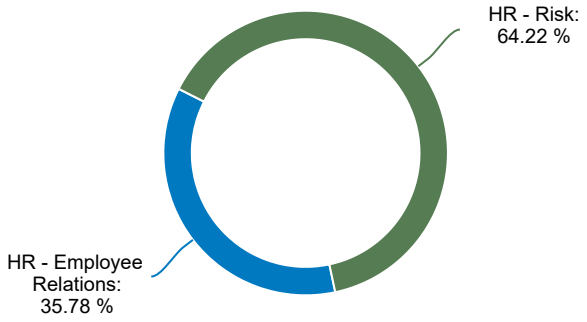
- Expanded supervisor and employee training opportunities, including continued development of the city's supervisor training program.
- Added supervisor-specific competencies to the city's performance review process to strengthen leadership expectations and accountability.
- Enhanced Workday Recruiting processes and tools to improve recruitment efficiency and the hiring experience.
- Redesigned New Employee Orientation to improve engagement, compliance, and the onboarding experience while reducing required in-person time.
- Continued to manage complex employee relations matters and provide consultation and support to departments across the city.
- Advanced HR technology and process improvements, including employee relations case management and expanded HR resources for employees and supervisors.

2027 Work Plan

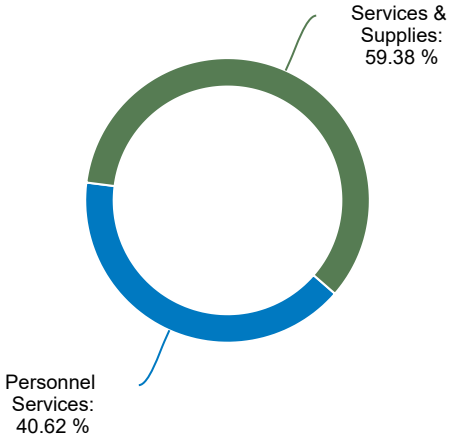
- Expand supervisor and employee development opportunities with an emphasis on leadership, performance management, employee relations, and practical tools for supervisors.
- Strengthen workforce planning through increased use of workforce data to identify recruitment, retention, succession, and retirement risks.
- Continue to improve recruitment efficiency and reduce time-to-fill through streamlined processes, technology, and proactive talent pipelines.
- Evaluate and enhance the redesigned New Employee Orientation based on employee and department feedback.
- Expand HR reporting and analytics to provide leaders with actionable workforce information and support data-informed decision-making.
- Continue to automate and streamline HR processes through Workday, AI, and other technology solutions while maintaining high-quality customer service.

DEPARTMENT: Human Resources

2027 Department Overview by Program



2027 Department Overview by Expense



	2025 Actual	2026 Budget	2026 Revised	2027 Budget
By Program				
HR - Employee Relations	2,430,517	2,683,112	2,735,328	2,753,202
HR - Risk	3,801,306	5,280,692	5,254,881	4,941,265
Total	6,231,823	7,963,805	7,990,209	7,694,467
By Expense				
Personnel Services	2,634,148	3,002,834	3,029,239	3,125,350
Services & Supplies	3,558,636	4,960,970	4,960,970	4,569,117
Capital Outlay	39,039	-	-	-
Total	6,231,823	7,963,805	7,990,209	7,694,467
By Fund				
General Fund	2,481,356	2,683,112	2,735,328	2,753,202
Property & Casualty Self-Insurance Fund	2,936,721	3,845,142	3,819,319	3,500,859
Worker's Compensation Self-Insurance Fund	813,746	1,435,550	1,435,562	1,440,406
Total	6,231,823	7,963,805	7,990,209	7,694,467

DEPARTMENT: Human Resources

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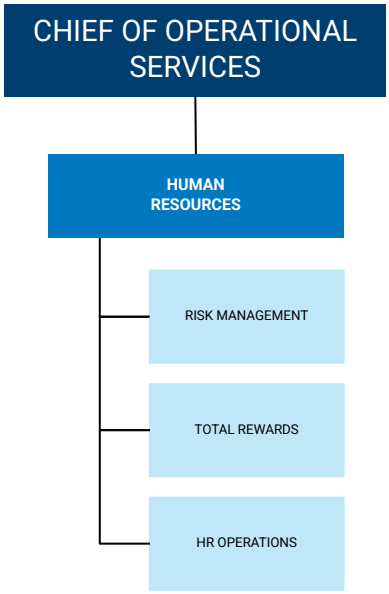


Full-Time Positions

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

Position Description	2025 Revised	2026 Budget	2026 Revised	2027 Budget
ADA Coordinator	1.00	1.00	1.00	1.00
Asset Data Coordinator	1.00	1.00	1.00	1.00
Assistant City Attorney I	-	-	-	0.50
Benefits & Compensation Spec	1.00	1.00	-	-
Chief of Operational Services	1.00	1.00	1.00	1.00
Compensation Analyst	1.00	1.00	1.00	1.00
Instructional Design Specialist	1.00	1.00	1.00	1.00
HR Business Coordinator	1.00	1.00	1.00	1.00
HR Business Coordinator Provisional	1.00	1.00	-	-
HR Business Partner	2.00	2.00	3.00	3.00
HR Operations Manager	1.00	1.00	1.00	1.00
HRIS Analyst	1.00	1.00	1.00	1.00
Lead HR Business Partner	1.00	1.00	-	-
Master CDL Trainer	1.00	1.00	1.00	1.00
Risk Mgmt Claims Specialist	1.00	1.00	1.00	1.00
Talent Acquisition Coordinator	0.40	0.40	1.00	1.00
Total Rewards Coordinator	1.00	1.00	1.00	1.00
Total Rewards Division Manager	1.00	1.00	1.00	1.00
Workers' Comp/Safety Manager	1.00	1.00	1.00	1.00
Total	18.40	18.40	17.00	17.50

DEPARTMENT: Human Resources

Program: Human Resources Operations

Function(s): Human Resources

Purpose: The HR Operations Division partners with city departments to support the full employee lifecycle through recruitment and talent acquisition, employee relations, performance management, policy development and interpretation, workforce and succession planning, unemployment administration, employee engagement and recognition, and onboarding. The division works to strengthen the city's workforce by improving HR processes, expanding the use of workforce data and technology, and developing proactive recruitment and retention strategies.

Program: Total Rewards

Function(s): Human Resources

Purpose: The Total Rewards Division manages the city's comprehensive total rewards program, including benefits, compensation, wellness, training, and Human Resources management systems. The division serves as the central coordination and communication point for vendors providing employee and retiree benefits such as health and welfare plans, life insurance, disability coverage, pension and deferred compensation programs, time-off benefits, and other employee benefits. It also oversees the city's compensation plans and classification system. These programs help attract and retain talented employees, support achievement of City Council goals, and provide meaningful data to guide decision-making.

Department Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	2,264,003	2,485,262	2,537,478	2,555,352
Services & Supplies	166,514	197,850	197,850	197,850
Total	2,430,517	2,683,112	2,735,328	2,753,202

DEPARTMENT: Human Resources

Program: Risk and Liability Management

Function(s): Human Resources

Purpose: Risk Management partners with city leadership to identify, assess, and mitigate threats to city resources and personnel, or insure against their effects. The program oversees Workers' Compensation and other claims, delivering superior customer service while maintaining strong fiscal responsibility. Through comprehensive safety programs, targeted training, occupational health initiatives, and community ADA oversight, Risk Management takes a proactive, preventative approach to reducing hazards and preventing incidents.

Department Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	370,144	517,572	491,761	569,998
Services & Supplies	3,392,123	4,763,120	4,763,120	4,371,267
Capital Outlay	39,039	-	-	-
Total	3,801,306	5,280,692	5,254,881	4,941,265

Information Technology

DEPARTMENT: Information Technology

Mission Statement: Future-Ready, Together. Through collaboration, trusted technologies, and responsible innovation, the Information Technology Department will empower the city and our Lakewood community to thrive.

Purpose: The Information Technology Department plays a vital role in city operations by enabling the secure, reliable, and efficient delivery of services that our community depends on daily. Whether someone is calling 911, requesting a permit, visiting a recreation center, paying a bill, or accessing city information online, technology powers the essential systems that keep these services available, accessible, and dependable. By partnering with city departments and incorporating the voice of our community, we continuously aim to enhance how residents, businesses, visitors, and employees experience city services. Everything we do is guided by four core commitments, rooted in building a future-ready Lakewood, together:

- Trust: Safeguard city services, information, and public trust.
- Service: Make city services easier, faster, and more accessible.
- Innovation: Responsibly modernize services through emerging and AI-enabled technologies.
- Stewardship: Invest wisely in technology to deliver lasting value for our community.

Other City Goals	Department Goals
Public Safety, Transportation, & Infrastructure	Trusted and Resilient Public Services: Deliver secure, reliable, and resilient city services that protect community trust, safeguard information, and ensure continuity in an increasingly complex digital environment.
Trust & Accountability In Government	Connected and Community-Centered Digital Experiences: Provide accessible, transparent, and user-centered services that are continuously improved through collaboration, innovation, and community feedback.
Trust & Accountability In Government	Responsible Innovation and Stewardship: Responsibly leverage AI-enabled and emerging technologies to improve services, empower employees, strengthen decision-making, and maximize community value through sound governance, cybersecurity, privacy, and fiscal stewardship.

Key Performance Indicators

KPI Description	Period	2025 Actual	2025 Goal	2026 Goal	2027 Goal
Availability of community digital services	Annually	99%	99%	99%	99%
Technology-enabled service improvements implemented citywide	Annually	225	200	200	200
Employee cybersecurity training completion rate	Annually	64%	95%	95%	95%
Technology assets refreshed according to lifecycle plan (%)	Annually	100%	90%	90%	90%

DEPARTMENT: Information Technology

2026 Variance Notes

The 2026 Revised Budget is $506k higher than the 2026 Original Budget, primarily due to carry forward of project budgets to allow completion of large technology projects, onetime grant funded projects, increasing software subscription costs and increases in personnel and benefit expenses.

2027 Variance Notes

The 2027 Original Budget is $1.2M less than the 2026 Revised Budget, reflecting a focused implementation of large, resource-intensive technology projects planned for 2027.

2026 Accomplishments

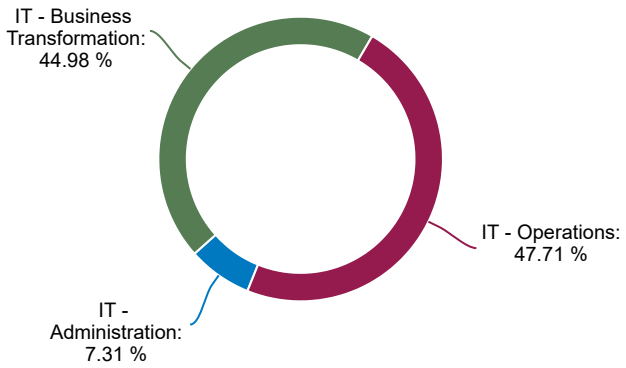
- **Strengthened Secure and Reliable City Services:** Enhanced the resilience and security of the city's technology infrastructure through network modernization, stronger identity protection, immutable backups, employee cybersecurity training, and regional cybersecurity partnerships, ensuring critical city services remain secure, available, and responsive.
- **Improved Community Access to Digital and Public Services:** Partnered with city departments to deliver more than 226 technology initiatives that enhanced services for residents, including streamlined public records requests, improved golf course management, expanded digital accessibility, upgraded municipal court technology and interpretation services, and significantly faster, more reliable internet access at the Link Recreation Center.
- **Enhanced Public Safety and Emergency Communications:** Modernized the city's public safety communications by upgrading 120 emergency radios and replacing a failing signal booster in the city's primary public safety facility.
- **Expanded Transparency, Community Engagement, and Digital Access:** Improved access to city information through enhanced GIS mapping, modernized campaign finance transparency tools, a new digital heritage tour at Heritage Lakewood Belmar Park, and a transition to the official LakewoodCO.gov domain.
- **Prepared Lakewood for Responsible Digital Innovation:** Advanced the city's long-term digital strategy by developing an enterprise AI roadmap and governance framework that promotes responsible, ethical, and secure use of emerging technologies.

2027 Work Plan

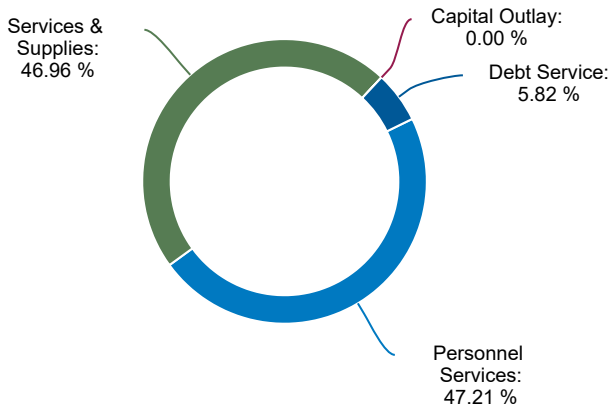
- **Protect and Strengthen Community Digital Services:** Enhance cybersecurity, resilience, privacy, and continuity planning to keep city services secure and available.
- **Create Exceptional Digital Experiences:** Design and continuously improve accessible, transparent, and user-centered services informed by community feedback.
- **Innovate Responsibly:** Expand the responsible use of AI-enabled and emerging technologies while ensuring strong governance, stewardship, and public trust.
- **Strengthen through Feedback:** Use data, performance insights, and community feedback to improve services, guide investments, and demonstrate community value.

DEPARTMENT: Information Technology

2027 Department Overview by Program



2027 Department Overview by Expense

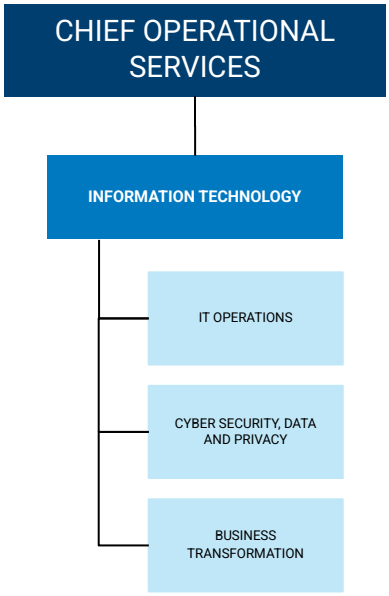


	2025 Actual	2026 Budget	2026 Revised	2027 Budget
By Program				
IT - Administration	904,503	825,276	869,079	894,507
IT - Business Transformation	4,789,432	5,323,094	5,343,272	5,503,414
IT - Operations	6,854,284	6,584,350	7,026,812	5,838,299
Total	12,548,219	12,732,719	13,239,162	12,236,220
By Expense				
Personnel Services	5,174,187	5,651,019	5,597,359	5,777,021
Services & Supplies	6,333,556	7,081,700	6,871,041	5,746,582
Capital Outlay	291,888	-	120,000	-
Debt Service	748,588	-	650,762	712,617
Total	12,548,219	12,732,719	13,239,162	12,236,220
By Fund				
General Fund	9,978,980	10,582,719	10,784,859	11,236,220
Grants Fund	62,320	-	184,303	-
Equipment Replacement Fund	2,506,919	2,150,000	2,270,000	1,000,000
Total	12,548,219	12,732,719	13,239,162	12,236,220

DEPARTMENT: Information Technology

(303) 987-7676

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



DEPARTMENT: Information Technology

Full-Time Positions

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

Position Description	2025 Revised	2026 Budget	2026 Revised	2027 Budget
Administrative Asst	1.00	1.00	1.00	1.00
Business Solutions Partner	3.00	3.00	2.00	2.00
Business Transformation Mgr	1.00	1.00	1.00	1.00
Chief Information Officer	1.00	1.00	1.00	1.00
Radio Communications Technician	1.00	1.00	1.00	1.00
ERP Support Analyst	1.00	1.00	1.00	1.00
GIS Analyst I	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00
Information Systems Security Manager	1.00	1.00	-	-
IT Operations Manager	1.00	1.00	1.00	1.00
IT Supervisor	3.00	3.00	3.00	3.00
Lead Technology Support Partner	1.00	1.00	1.00	1.00
Network Engineer	1.00	1.00	1.00	1.00
Radio Communications Eng Supv	1.00	1.00	1.00	1.00
Radio System Administrator	1.00	1.00	1.00	1.00
Cyber Security, Data and Privacy Manager	-	-	1.00	1.00
Software Engineer	1.00	1.00	1.00	1.00
Sr Business Solutions Partner	1.00	1.00	2.00	2.00
Sr Network Engineer	1.00	1.00	1.00	1.00
Sr Software Engineer	3.00	3.00	3.00	3.00
Sr. System Engineer	1.00	1.00	1.00	1.00
System Administrator	-	-	1.00	1.00
System Engineer	1.00	1.00	1.00	1.00
Technology Support Partner II	3.00	3.00	2.00	2.00
Total	30.00	30.00	30.00	30.00

DEPARTMENT: Information Technology

Program: Administration

Function(s): Administration

Purpose: The Information Technology Administration program manages and supports the department, implements information security initiatives and solutions, enables departmental training, and funds general administrative and operational expenditures.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	611,606	670,359	689,257	714,685
Services & Supplies	292,897	154,917	179,822	179,822
Total	904,503	825,276	869,079	894,507

Program: Operational Services

Function(s): Business Transformation

Purpose: The Business Transformation program builds collaborative partnerships with the city's departments, provides transparency into IT investments for informed decision making, and delivers effective and efficient technology business solutions.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	2,500,898	2,723,615	2,735,646	2,808,392
Services & Supplies	1,596,396	2,599,479	1,956,864	1,982,405
Capital Outlay	-	-	-	-
Debt Service	692,139	-	650,762	712,617
Total	4,789,432	5,323,094	5,343,272	5,503,414

DEPARTMENT: Information Technology

Program: Operations

Function(s): Operational Services

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

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	2,061,683	2,257,045	2,172,457	2,253,944
Services & Supplies	4,444,263	4,327,304	4,734,355	3,584,355
Capital Outlay	291,888	-	120,000	-
Debt Service	56,449	-	-	-
Total	6,854,284	6,584,350	7,026,812	5,838,299

Facilities & Infrastructure Operations

Mission Statement: Facilities & Infrastructure Operations (FIO) Division ensures safe, efficient, and resilient city facilities through proactive maintenance, innovative modernization, and sustainable practices that support the community's needs today and into the future.

Purpose: The Facilities & Infrastructure Operations (FIO) Division manages renovation, construction, contract oversight, and ongoing operations for more than 150 city-owned structures totaling over 1,000,000 square feet. The Division partners with other city departments to optimize resources and lead initiatives in utility management, energy efficiency, conservation, and sustainability, ensuring city facilities remain safe, efficient, and responsive to community needs.

Other City Goals	Department Goals
Public Safety, Transportation & Infrastructure	Ensure city facilities remain safe, functional, and compliant through proactive maintenance, timely repairs, and reliable infrastructure management to support uninterrupted operations for staff and the public.
Public Safety, Transportation & Infrastructure	Upgrade facilities with innovative, energy efficient systems and forward thinking design standards that improve performance, enhance safety, and meet the evolving needs of our community.
Sustainability	Implement facility operations and projects that reduce environmental impact, conserve resources, and promote long term efficiency to advance Lakewood's commitment to environmental stewardship.
Trust & Accountability In Government	Continuously evaluate and pilot emerging facility technologies and operational practices to improve service delivery, increase efficiency, and ensure the City benefits form proven and cost effective innovations.

Key Performance Indicators

KPI Description	Period	2025 Actual	2025 Goal	2026 Goal	2027 Goal
Total number of Facilities work orders (Cartegraphs) completed	Annual	2,037	2,400	2,200	2,200
Total number of at fault vehicle accidents from FIO fleet vehicles	Annual	0	0	0	0
Total city facility closure days due to mechanical equipment failure	Annual	0	0	0	0
Emergency and after-hours callouts where staff must to respond onsite	Annual	30	12	12	12

2026 Variance Notes

The 2026 Revised Budget is $1.7 million higher than the 2026 Original Budget, primarily due to unfinished city infrastructure projects carried forward from 2025, several large projects completing in 2026, and increased personnel and benefit expenses.

2027 Variance Notes

The 2027 Original Budget is $529k less than the 2026 Revised Budget, reflecting fewer large infrastructure projects planned for 2027.

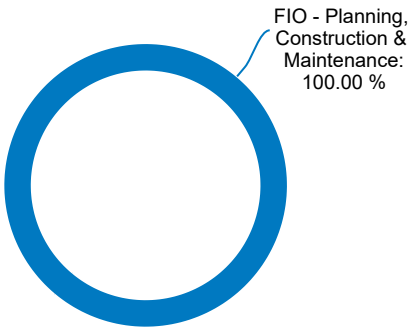
2026 Accomplishments

- 20+ major facility renovation, maintenance, and safety projects completed across city buildings and public spaces.
- Initiated the first phase of replacing the end-of-life Civic Center HVAC and roofing systems with sustainable, high efficiency alternatives.
- Improved infrastructure reliability by replacing two aging high voltage transformers serving Belmar Park facilities and park pathway lighting.
- Enhanced emergency preparedness by installing a new backup generator for the Police Crime Lab and Evidence Storage Facility.
- Completed the Whitlock Solar Project, adding rooftop and canopy mounted solar arrays to advance renewable energy goals and reduce long term operating costs.
- Developed a 25-year Facilities HVAC replacement plan to guide long term capital investments, prioritize major building system replacements, and support the city's net zero operations goal by 2050.
- Initiated the expansion of public electric vehicle charging infrastructure by planning for the installation of additional public facing EV charging stations at Charles Whitlock and Carmody Recreation Centers.

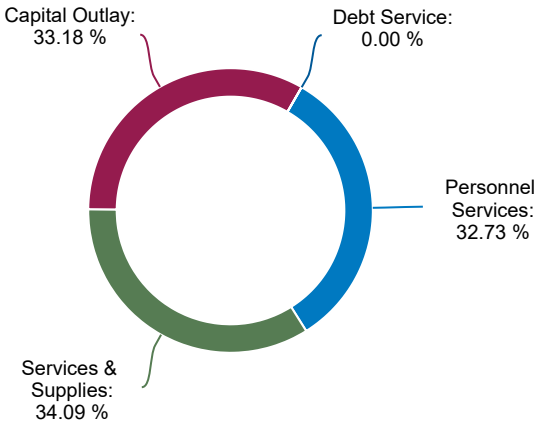
2027 Work Plan

- Complete the second phase of replacing the end-of-life Civic Center roof and HVAC systems with sustainable, high efficiency alternatives.
- Continue upgrading city facilities by prioritizing major building system replacements and long-term capital investments.
- Implement proactive maintenance strategies and scalable facility operations to ensure city buildings remain safe, reliable, and continuously available for staff and the public.
- Modernize facilities through strategic upgrades and innovative technologies that improve operational efficiency, accessibility, and sustainability.
- Advance energy efficiency and decarbonization initiatives through facility improvements, renewable energy investments, and expansion of electric vehicle charging infrastructure.
- Strengthen asset management and lifecycle planning to maximize the useful life of city facilities while reducing long term maintenance and replacement costs.

2027 Department Overview by Program



2027 Department Overview by Expense



	2025 Actual	2026 Budget	2026 Revised	2027 Budget
By Program				
FIO - Planning, Construction & Maintenance	11,770,754	9,554,569	11,268,272	10,739,162
Total	11,770,754	9,554,569	11,268,272	10,739,162
By Expense				
Personnel Services	2,892,231	2,969,225	3,388,848	3,515,410
Services & Supplies	5,949,490	3,347,344	3,983,152	3,660,752
Capital Outlay	2,929,033	3,238,000	3,896,272	3,563,000
Debt Service	-	-	-	-
Total	11,770,754	9,554,569	11,268,272	10,739,162
By Fund				
General Fund	5,819,482	5,901,758	6,328,552	6,237,725
Grants Fund	2,017,814	-	321,262	-
Open Space Fund	419,722	352,811	542,049	555,437
Capital Improvement Fund	3,513,735	3,300,000	4,076,410	3,946,000
Total	11,770,754	9,554,569	11,268,272	10,739,162



Full-Time Positions

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

Position Description	2025 Revised	2026 Budget	2026 Revised	2027 Budget
Aquatics Maintenance Specialist	1.00	1.00	1.00	1.00
Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00
Building Custodian	2.00	2.00	2.00	2.00
Building Maintenance Specialist	5.00	5.00	4.00	4.00
Business Specialist III	2.00	2.00	1.00	1.00
Electrician I	2.00	2.00	2.00	2.00
Electrician II	1.00	1.00	1.00	1.00
Facilities & Infrastructure Manager	1.00	1.00	1.00	1.00
Facilities & Infrastructure Construction Supervisor	-	-	1.00	1.00
Facilities & Infrastructure Construction Technician	-	1.00	1.00	1.00
Facilities Operations Supervisor	1.00	1.00	1.00	1.00
HVAC Technician I	1.00	1.00	1.00	1.00
HVAC Technician II	1.00	1.00	1.00	1.00
Lead Building Custodian	1.00	1.00	1.00	1.00
Facilities & Infrastructure Construction Coordinator	1.00	1.00	1.00	1.00
Planner II	1.00	1.00	2.00	2.00
Plumber II	2.00	2.00	2.00	2.00
Sustainable Operations Specialist	1.00	1.00	1.00	1.00
Total	24.00	25.00	25.00	25.00

Lakewood
Colorado

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Police

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

Purpose: Lakewood Police Department is responsible for the protection of life and property; resolution of conflict; creating and maintaining a feeling of security in the community; and the preservation of peace. The nearly 400 employees and more than 100 volunteers of the Lakewood Police Department are committed to providing the highest possible level of police service to our community.

City Council Goal	Department Goals
Homelessness: Root Causes, Immediate Needs, and Housing	To work with other Lakewood departments to reduce the number of unhoused through referral and placement.
Other City Goals	**Department Goals**
Trust & Accountability in Government	Improve communication, transparency, community engagement, and responsiveness to neighborhood concerns, facilitate the Lakewood Police Department Transparency portal and utilize social media platforms for community communications.
Trust & Accountability in Government	Assess divisional workload to reallocate resources in an effort to make case investigations timelier, utilize AI to facilitate transcription and accurate recording.
Trust & Accountability in Government	Participation/cooperation with Ad Hoc Committee.
Public Safety, Transportation & Infrastructure	Expand data-driven hot-spot policing, problem-oriented policing, targeted enforcement, drone first responder technology, and coordinated responses to recurring crime and disorder along with AI assisted Real Time Crime Center.
Public Safety, Transportation & Infrastructure	Expand use of drones in the DFR program, crime analysis, real-time information, digital communication, social media, and other technologies that improve safety and efficiency.
Public Safety, Transportation & Infrastructure	Investigate new tactics and operational opportunities through the evaluation of current tactics to better address hot spot areas in the city.

Key Performance Indicators

KPI Description	Period	2025 Actual	2025 Goal	2026 Goal	2027 Goal
Increase Drone First Responder drone usage to 80 total hours per week	Annual	2032 Hours	2080 Hours	4160 Hours	4500 Hours
Stabilize and eventually reduce the number of GoGov Homeless Camp Requests the city receives	Annual	3,325	3,250	3,250	3,250
Increaes number of homeless navigation contacts	Annual	2,852	2,850	2,900	2,900
Crime Reductions in persons and property offenses by 10%	Annual	11,774	11,796	10,597	9,537

2026 Variance Notes

The 2026 Revised Budget is $4.3M higher than the 2026 Original Budget, primarily due to new grant appropriations and the carryforward of unspent grant awards from 2025. The revised budget also includes adjustments to Services and Supplies to reflect updated contract costs and ongoing intergovernmental agreements.

The 2026 Revised Budget reflects a net reduction of 2.6 FTE based on position adjustments and current department needs. Personnel Services were also adjusted to reflect updated vacancy and staffing assumptions.

2027 Variance Notes

The 2027 Budget is approximately $318K higher than the 2026 Revised Budget. The change primarily reflects normal compensation and benefit adjustments, partially offset by the conclusion of grant-funded programs carried forward from 2025.

2026 Accomplishments

- A third drone was launched from the Colorado Mills Mall.
- Drone-Assisted Arrests: Colfax Avenue drone patrols monitored mid-transaction drug deals, leading to five major arrests and 41 seized fentanyl packages.
- Increased Drug Enforcement: Year-over-year public drug arrests rose from 281 to 335 following a strategic shift in department resource placement.
- DFR Program Efficiency: The Drone as a First Responder program arrived first to 132 incidents, completely resolving 51 calls without needing agents.
- Citizens Police Academy: The 2026 community academy opened applications to grant residents behind-the-scenes access to specialized SWAT and forensics teams.
- Transparency Portal Launch: LPD introduced an interactive public portal, giving residents direct access to real-time local crime trends and data.
- Established better updates and database links to missing persons for easier reference.
- Modified homeless camp cleanup notice period to 24 hours for better quality of life for communities.
- Group A offenses are down 5% through mid-2026 compared with the same period in 2025. This progress reflects the increased use of technology, data-driven hot-spot policing, targeted enforcement, and problem-oriented policing strategies.
- Vehicular assaults and fatal collisions are down 62% through mid-2026 compared with 2025. Increased enforcement, education, and attention to high-risk driving behaviors have contributed to this reduction.
- Developed and implemented an after-hours direct shelter transport program, aligning Lakewood with regional best practices while improving animal welfare, operational efficiency, and customer service.
- Doubled our DFR drones across the city via community partnerships.

2027 Work Plan

Phase 1: Building Trust and Legitimacy

- The foundational component of this operational plan centers on transparency and cultural shift. Agency policy will mandate that all officers view themselves as guardians of the community rather than an occupying force.
    - Policy Review: Review and amend internal discipline procedures to mirror procedural justice.
    - Data Transparency: Publish detailed statistics on department demographics, traffic stops, and use-of-force incidents annually.
    - Community Input: Form a diverse community advisory board to co-create department policies.

Phase 2: Policy and Oversight

- This phase establishes clear guidelines for accountability and community-backed standards for police conduct. Policies must reflect the values and expectations of the local population while prioritizing de-escalation.
    - Use of Force: Update policy to require de-escalation tactics before applying physical force.
    - Independent Reviews: Establish external protocols for investigating all officer-involved shootings.
    - Non-Punitive Reporting: Implement a peer-review system for “near-miss” safety incidents to learn from errors.

Phase 3: Technology and Social Media

- Deploying technology will focus on scalability, privacy protections, and direct public engagement. New tools will serve as a bridge for communication rather than isolated surveillance.
    - Body-Worn Cameras: Equip all field personnel with cameras and establish strict public release timelines.
    - Privacy Policy: Design clear frameworks regulating data storage, facial recognition, and biometric data.
    - Digital Outreach: Use localized social media channels to crowd-source community problems and share positive outcomes.

Phase 4: Community Policing and Crime Reduction

- This phase shifts the operational focus from reactive enforcement to proactive, collaborative problem-solving. Officers will actively engage with residents to address the root causes of neighborhood crime.
    - Geographic Assignment: Assign officers to fixed neighborhoods long-term to foster deep local relationships.
    - Youth Engagement: Fund and execute joint sports, arts, and mentorship programs with local schools.
    - Alternative Responses: Partner with social workers to co-respond to homelessness and mental health crises.

Phase 5: Training and Education

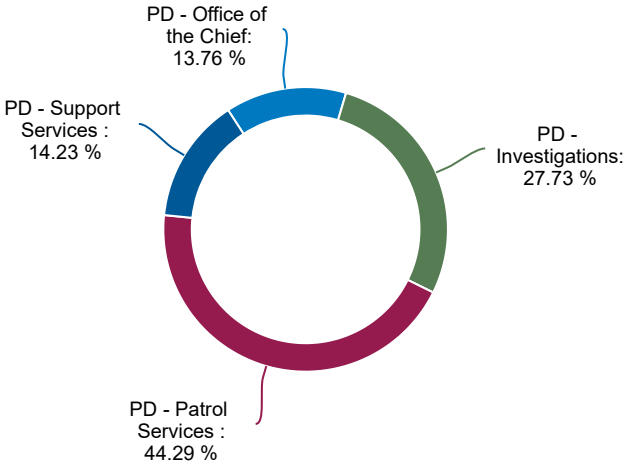
- Personnel development will adapt to meet the complex social challenges of modern communities. Training must extend beyond tactical proficiency into social and behavioral sciences.

- Crisis Intervention: Mandate initial and ongoing certified training for handling psychiatric emergencies.
- Bias Training: Implement mandatory, science-based courses on implicit bias and cultural competency.
- Higher Education: Offer tuition incentives and flexible scheduling for officers pursuing advanced degrees.

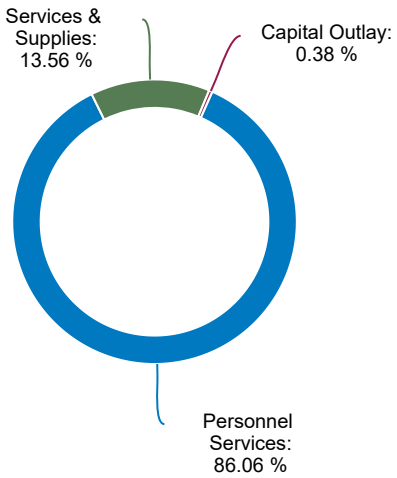
Phase 6: Officer Safety and Wellness

- The final phase recognizes that officer well-being directly impacts the quality of community interactions. Operations cannot succeed if personnel are physically or mentally compromised.
  - Mental Health Support: Establish anonymous, cost-free psychological counseling services for all staff.
  - Physical Wellness: Provide tactical shift-scheduling to prevent fatigue and mandate yearly physical fitness check-ups.
  - Safety Equipment: Distribute trauma kits and ballistic vests tailored to modern field threats.

2027 Department Overview by Program



2027 Department Overview by Expense

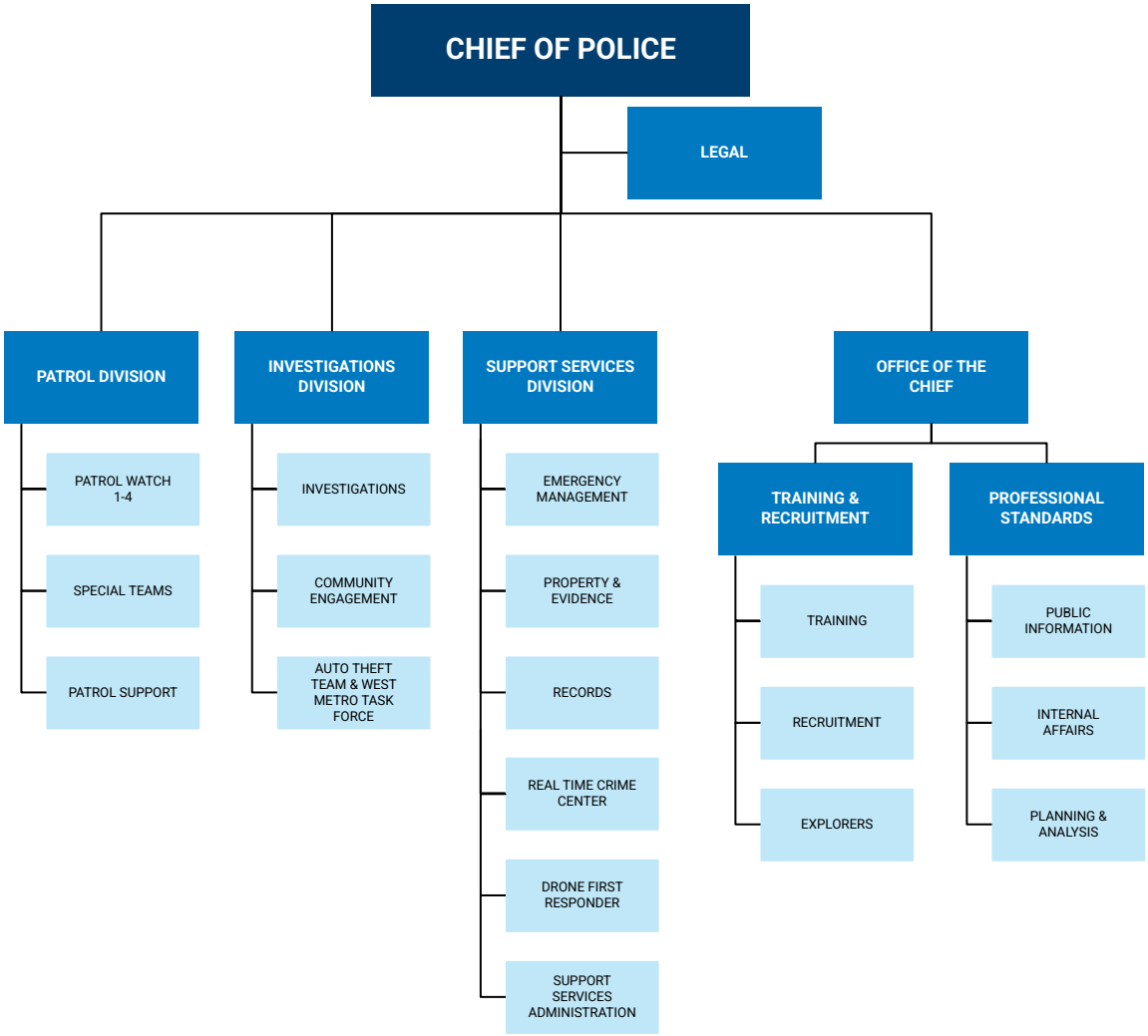


	2025 Actual	2026 Budget	2026 Revised	2027 Budget
By Program				
PD - Office of the Chief	8,779,521	6,503,596	11,196,046	10,690,015
PD - Investigations	19,004,915	19,526,606	23,057,502	21,543,188
PD - Patrol Services	34,391,218	35,932,934	32,027,095	34,414,758
PD - Support Services	8,971,589	11,089,755	11,102,907	11,054,035
Total	71,147,243	73,052,892	77,383,550	77,701,996
By Expense				
Personnel Services	59,453,774	62,658,950	64,422,887	66,869,877
Services & Supplies	11,501,722	10,132,942	12,679,433	10,535,517
Capital Outlay	191,747	261,000	281,230	296,602
Total	71,147,243	73,052,892	77,383,550	77,701,996
By Fund				
General Fund	64,725,122	67,625,976	66,045,794	68,961,784
Grants Fund	4,758,220	3,418,259	6,035,210	3,530,019
Tabor Fund	1,663,900	2,008,657	5,302,546	5,210,193
Total	71,147,243	73,052,892	77,383,550	77,701,996

DEPARTMENT: Police

(303) 987-7150

www.lakewood.org/Government/Departments/Police



DEPARTMENT: Police

Full-Time Positions

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

Position Description	2025 Revised	2026 Budget	2026 Revised	2027 Budget
Administrative Asst	1.00	1.00	1.00	1.00
Animal Control Officer I	3.00	3.00	3.00	3.00
Animal Control Officer II	3.00	3.00	3.00	3.00
Animal Control Supervisor	1.00	1.00	1.00	1.00
Bus Spec-Invest Tech-CMATT	1.00	1.00	1.00	1.00
Business Specialist II	2.00	2.00	2.00	2.00
Business Specialist III	3.00	3.00	2.00	2.00
Business Specialist IV	1.00	1.00	1.00	1.00
Chief of Police	1.00	1.00	1.00	1.00
Code Enforcement Coordinator	1.00	1.00	1.00	1.00
Code Enforcement Officer	3.00	3.00	3.00	3.00
Crime Analyst	2.00	2.00	2.00	2.00
Crime Lab Supervisor (JCRCL)	1.00	1.00	1.00	1.00
Crime Scene Analyst	1.00	1.00	1.00	1.00
Crime Scene Analyst (Wr)	1.00	1.00	1.00	1.00
Digital Forensics Analyst	1.00	1.00	1.00	1.00
Emergency Manager	1.00	1.00	1.00	1.00
Fingerprint Technician	2.00	2.00	1.00	1.00
Forensic Analysis Supervisor	1.00	1.00	1.00	1.00
Homeless Navigator	2.00	2.00	2.00	2.00
LEAD Case Manager I	1.00	1.00	1.00	1.00
LEAD Case Manager II	1.00	1.00	-	-
LEAD Program Coordinator	-	-	1.00	1.00
Lead Code Enforcement Officer	1.00	1.00	1.00	1.00
Mental Health Clinical Supervisor	-	-	1.00	1.00
Mental Health Co-Responder	2.00	5.00	4.00	4.00
Offender Registrar	2.00	2.00	2.00	2.00
Patrol Support Coordinator	1.00	1.00	1.00	1.00
Patrol Support Technician	3.00	3.00	3.00	3.00
Police Admin Coordinator	1.00	1.00	1.00	1.00
Police Agent	221.00	221.00	221.00	221.00
Police Attraction and Engagement Supervisor	1.00	1.00	-	-
Police Commander	10.00	10.00	11.00	11.00
Police Community Serv Officer	10.00	10.00	10.00	10.00
Police Criminal Investigator (Civilian)	-	-	1.00	1.00
Police Computer Analyst	1.00	1.00	-	-
Police Digital Mgmt Tech	3.00	4.00	3.00	3.00
Police Division Chief	3.00	3.00	3.00	3.00
Police Equipment Technician	1.00	1.00	1.00	1.00
Police Fugitive Warrant Tech	1.00	1.00	1.00	1.00
Police General Services Tech	1.00	1.00	1.00	1.00

DEPARTMENT: Police

Full-Time Positions

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

Position Description	2025 Revised	2026 Budget	2026 Revised	2027 Budget
Police Info Mgmt Sys Analyst	2.00	2.00	1.00	1.00
Police Info Mgmt Tech	13.00	13.00	15.00	15.00
Police Info Validation Tech	1.00	1.00	1.00	1.00
Police Investigative Technician	9.00	9.00	11.00	11.00
Police Property Evidence Tech	7.00	7.00	7.00	7.00
Police Property Services Supv	1.00	1.00	1.00	1.00
Police Records Admin Tech	1.00	1.00	-	-
Police Records Compliance Coord	1.00	1.00	1.00	1.00
Police Records Manager	1.00	1.00	-	-
Police Records Supervisor	3.00	3.00	3.00	3.00
Police Records Support Specialist	1.00	1.00	-	-
Police Sergeant	37.00	37.00	37.00	37.00
Police Support Services Administrator	-	-	1.00	1.00
Police Training Unit Tech	1.00	1.00	1.00	1.00
Police Volunteer Prog Coord	1.00	1.00	1.00	1.00
Public Information Officer II	1.00	1.00	1.00	1.00
Quality Assur Coord (JCRCL)	1.00	1.00	1.00	1.00
Real Time Crime Center Tech	1.00	1.00	2.00	2.00
Record Mgmt Sys Consortium Mgr	1.00	1.00	-	-
Record Mgmt Sys Consortium Tech Mgr	1.00	1.00	1.00	1.00
Records MgmtSysConsSptAnalyst	1.00	1.00	1.00	1.00
Sr Crime Scene Analyst	2.00	2.00	2.00	2.00
Sr Digital Forensics Analyst	1.00	1.00	1.00	1.00
Sr Forensic Scientist (JCRCL)	2.00	2.00	2.00	2.00
Talent Acquisition Coordinator	0.60	0.60	-	-
Victim Advocate	6.00	6.00	6.00	6.00
Victim Witness Assistant Supervisor	1.00	1.00	1.00	1.00
Total	393.60	397.60	395.00	395.00

DEPARTMENT: Police

Program: Office of the Chief of Police

Function(s): Office of the Chief

Purpose: The Office of the Chief of Police provides executive leadership and strategic oversight for all police operations to include patrol, investigations, support services and professional standards. The Office of the Chief division consists of the Police Planning and Analysis Unit, Professional Standards Section, and Recruiting and Training Section. The Office of the Chief collaborates closely with the City Manager's Office to ensure that public safety services are delivered effectively, efficiently, and in alignment with community expectations.

The Police Planning and Analysis Unit is responsible for coordinating the department's annual budget, managing grant and asset seizure fund reporting, providing research and planning support across all divisions. This unit oversees the accreditation process to ensure compliance with law enforcement standards and continuous improvement.

The Professional Standards section maintains written directives, employee commendations, and conducts internal investigations into allegations of misconduct. This section plays a critical role in upholding accountability, transparency, and professionalism within the department.

The Recruiting and Training section oversees police recruitment, training, and career development. This section also administers promotional processes, the Police Recruit Training Academy, and coordinates in-service and training for both sworn and civilian employees. Other tasks from the section are conducting background investigations, retention initiatives and physical and mental wellness programs. Also manages the Police Explorer and Intern programs the Rooney Valley Shooting Range, and facilitates reintegration support for military deployments.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	8,192,424	5,765,159	9,839,960	9,639,476
Services & Supplies	574,330	688,438	1,331,086	1,000,539
Capital Outlay	12,768	50,000	25,000	50,000
Total	8,779,521	6,503,596	11,196,046	10,690,015

DEPARTMENT: Police

Program: Investigations

Function(s): Investigations

Purpose: The Investigations Division is responsible for conducting comprehensive follow-up investigations into criminal activity, collecting and analyzing physical evidence, identifying and arresting suspects, and filing criminal charges in coordination with prosecutorial agencies. This division is composed of specialized detective teams focused on specific crime types, personnel assigned to multi-agency task forces, and dedicated units that support both victims and operational needs.

Detectives teams with the division include the Family Crimes Team, Persons Team, Burglary/Robbery Team, Economic Crimes Team, Crimes Against Children Team, Juvenile Crime Team (includes School Resource Officers), Theft Team, Special Investigations Unit (SIU), and the Sex Offender Apprehension and Registration (SOAR) Team. These teams investigate a wide range of offenses, including homicides, assaults, child abuse, property crimes, and juvenile-related offenses. They also conduct criminal background investigations and intelligence gathering for regulated businesses within this city. The Victim Assistance Unit provides vital services to victims and witnesses of crime; including crisis intervention, emotional support, and advocacy throughout the criminal justice process.

The Community Engagement Section plays a key role in implementing community policing initiatives, this section includes Community Action Team (CAT), navigators, co-responders, Code Enforcement, and Volunteer Program. The CAT team focuses on addressing complex social issues such as homelessness, mental health, and quality-of-life concerns. Code Enforcement enforces Lakewood's Municipal Codes and Zoning Ordinances. The Volunteer Program provides meaningful community involvement and essential operational support.

The Criminalistics Section provides technical expertise in collection, examination, and preservation of physical evidence. This includes fingerprint comparison, forensic photography, digital evidence processing, crime scene reconstruction, and expert testimony.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	14,595,542	16,774,091	18,526,374	18,669,050
Services & Supplies	4,245,194	2,541,515	4,320,128	2,663,137
Capital Outlay	164,178	211,000	211,000	211,000
Total	19,004,915	19,526,606	23,057,502	21,543,188

DEPARTMENT: Police

Program: Patrol Services

Function(s): Patrol

Purpose: The Patrol Services Division serves as the most visible and widely recognized component of the Lakewood Police Department, providing around-the-clock response to both emergency and non-emergency calls for service. Patrol agents are responsible for conducting initial investigations, preparing case documentation, apprehending offenders, and proactively addressing crime and quality-of-life issues throughout the city. In addition to these core law enforcement responsibilities, patrol personnel regularly perform non-criminal duties that contribute to public safety and community well-being.

To meet the needs of a dynamic and diverse community, Patrol Services is supported by several specialized teams. The Traffic Teams focus on enforcement, crash investigation, and traffic safety education during peak hours. The Mills Team provides targeted patrol coverage in the Lakewood shopping district. The Special Enforcement Team (SET) offers a flexible, problem-solving response to emerging crime trends. The Special Weapons and Tactics (SWAT) unit is trained and equipped to manage critical incidents requiring specialized skills and coordination. The Patrol Support Team (PST) delivers essential administrative and clerical support that ensures operational continuity. Community Service Officers (CSOs), who are non-sworn personnel, play a critical support role by handling routine service calls and administrative functions. This allows sworn officers to focus on higher-priority incidents and community engagement.

The division is also supported by the Crime Analysis Team, composed of civilian analysts who evaluate and share timely, actionable intelligence regarding crime patterns and trends. Their insights inform deployment strategies, guide resource allocation, and enhance both immediate tactical responses and long-term strategic planning.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	31,712,860	33,595,462	29,800,620	32,228,949
Services & Supplies	2,678,357	2,337,472	2,216,846	2,185,809
Capital Outlay	-	-	9,628	-
Total	34,391,218	35,932,934	32,027,095	34,414,758

DEPARTMENT: Police

Division: Support Services

Function(s): Support Services

Purpose: The Support Services Division delivers administrative, operational, and technical support to teams within Lakewood Police Department and the community. The division consists of Police Records, Emergency Management, and Technical Operations.

The Police Records Section serves as the central hub for managing all criminal justice records. Responsibilities include processing and maintaining incident and crime reports, warrants, bonds, traffic and criminal citations, expungement orders, and overseeing electronic ticketing systems. Staff in this section support investigations, victim services, and court processes by ensuring the timely and accurate flow of critical information. They also work closely with internal teams and external agencies to implement technologies that improve efficiency, and they are responsible for submitting crime data to state and federal databases.

Within this section, the Digital Records and Video Release (DRVR) Team manages open records requests and oversees the redaction and release of body-worn camera footage. These services are provided in accordance with the Colorado Open Records Act (CORA) and the Colorado Criminal Justice Records Act (CCJRA), ensuring transparency and compliance while protecting sensitive information.

The Emergency Management Section oversees the city of Lakewood's preparedness and response efforts for natural disasters, homeland security concerns, and large-scale event planning. This section ensures the city is equipped to respond quickly and effectively to both planned and unforeseen emergencies.

'The Property & Evidence Unit is responsible for the secure intake, storage, tracking, and preservation of all items booked for evidentiary purposes or safekeeping. Strict chain-of-custody protocols are followed to maintain the integrity of evidence, and staff ensure the proper return or disposal of property when appropriate.

'The Real Time Crime Center (RTCC) uses advanced technology and real-time data systems to support ongoing investigations, improve officer safety, and enhance situational awareness. This sergeant serves as the primary connection between the police department and the city's Information Technology Department. This role ensures police systems are effectively implemented, maintained, and used to their fullest potential.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	4,952,948	6,524,239	6,255,933	6,332,403
Services & Supplies	4,003,840	4,565,517	4,811,373	4,686,031
Capital Outlay	14,801	-	35,602	35,602
Total	8,971,589	11,089,755	11,102,907	11,054,035

Lakewood
Colorado

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Public Works

DEPARTMENT: Public Works

Mission Statement: The Public Works Department strives to enhance the quality of life for all by ensuring safe, accessible, and well-maintained public infrastructure and services. These are achieved through:

Infrastructure Management: Maintaining and improving essential public infrastructure such as streets, water and sewer systems, stormwater management, and city vehicles.

Service Delivery: Providing reliable and efficient services to the public, including snow removal, traffic management, and permit issuance & inspections.

Sustainability: Incorporating sustainable practices in operations and infrastructure development to preserve resources and protect the environment for future generations.

Innovation: Utilizing new technologies and innovative approaches to improve service delivery and infrastructure management.

Stewardship: Managing public resources responsibly and effectively.

Community Engagement: Collaborating with the community to address their needs and concerns.

Purpose: To maintain and develop the infrastructure and provide services essential for a community's well-being and quality of life.

Other City Goals	Department Goals
Public Safety, Transportation & Infrastructure	Maintain the city's overall pavement condition index at 70 or greater.
Sustainability	Increase the number of electric vehicles in the city's fleet to 20% of all vehicles by the end of 2030.
Public Safety, Transportation & Infrastructure	Increase the amount of new sidewalks and new or enhanced bikeways by the end of 2027.
Trust & Accountability in Government	Meet established time frames for submittal review of major development sites.
Public Safety, Transportation & Infrastructure	Reduce the number of fatal and serious bodily injuries sustained from traffic crashes.

DEPARTMENT: Public Works

Key Performance Indicators

KPI Description	Period	2025 Actual	2025 Goal	2026 Goal	2027 Goal
OCI/ Cumulative Lane Miles of Roadway Pavement Improved	Annual	75.6/169	70/164.2	70 /164.2	70 / 95.0
Number of electric vehicles added to the fleet	Annual	7	7	10	10
Length of new or enhanced sidewalks and bikeways constructed (miles)	Annual	12.52 (Bike) 1.05 (Walk)	12.52 (Bike) 1.05 (Walk)	19.0 (Bike) 0.85 (Walk)	12.0 (Bike) 2.28 (Walk)
Average Response Time for Major Development Review	Days	12	30	30	25
Percent change from prior year in number of fatal and serious bodily injury crashes	Annual	-21%	-5%	-5%	-5%

2026 Variance Notes

The 2026 Revised Budget is $6.6M higher than the 2026 Original, primarily due to 2025 projects still in-progress that were carried forward into 2026.

Increase of 1.53 FTE in 2026 Revised FTE staffing count reflects corrections to the calculation and allocation of part-time positions.

2027 Variance Notes

The 2027 Original Budget is $13M lower than the 2026 Revised Budget, primarily due to fewer large capital projects planned for 2027. Unfinished projects from 2026 are likely to carry forward into 2027.

2026 Accomplishments

- Completed Phase 3 of the North Dry Gulch Drainage Improvement Project.
- Completed new sidewalk installation and traffic signal replacement near 20th Avenue & Teller Street.
- Completed new sidewalk installation along the south side of 20th Avenue, east of Simms Street.
- Completed a traffic signal replacement project along with improved pedestrian access at the intersection of 8th Avenue and Simms Street.
- Completed a project with RTD to replace the decorative lighting for the W-Line bridge over US 6.
- Complete 42.8 lane-miles of mill & overlay for pavement preservation.
- Completed mill & overlay work for the cities of Wheat Ridge and Edgewater on border streets through cost-sharing agreements.

DEPARTMENT: Public Works

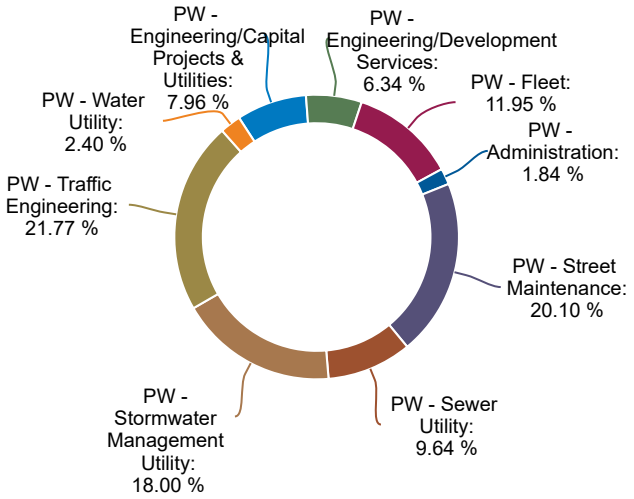
- Procured 22 replacement city vehicles, including 10 electric or hybrid vehicles.
- Outfitted 27 patrol vehicles with wrap-around push bumpers.
- Received a $1,037,600 grant to purchase multiple electric vehicles, including two electric street sweepers.
- Updated the stormwater drainage criteria for private & public improvements.
- Created a Permit Process Guide for use by property owners & contractors to improve navigating the city's building permit processes.
- Adopted a Wildland Resiliency Code in accordance with state requirements.
- Installed 14 speed cushions on various Collector streets as a traffic calming measure.
- Installed traffic calming measures on Mississippi Avenue between Pierce Street and Sheridan Boulevard as a pilot project to measure the effectiveness of various traffic calming techniques.
- Installed 19.0 miles of neighborhood bikeways or new bike lanes throughout the city.
- Entered into Intergovernmental Agreements with CDOT for the funding and operation & maintenance of improvements for the US 6-Wadsworth Boulevard Interchange project.

2027 Work Plan

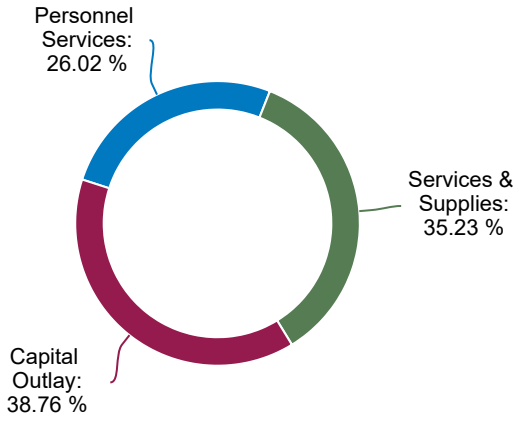
- Update the water and sanitary sewer regulations for private & public improvements.
- Upgrade the traffic signal system software.
- Continue work on North Dry Gulch Drainage Improvement Project, Phase 4.
- Begin work on Colfax Safety Project, Phase 2.
- Complete pavement preservation efforts on 95.0 lane-miles of streets.
- Complete a Sanitary Sewer System Model & Prioritized Capital Plan.
- Complete a Water System Master Plan.
- Complete a Storm Sewer Master Plan for the Sloan's Lake and Dry Gulch drainage basins.
- Construct stormwater improvements at the intersection of Calahan Avenue & Quay Drive.
- Install 12.0 miles of new neighborhood bikeways or bike lanes throughout the community.
- Update the electrical code for conformance with the state version.
- Update the building codes to the 2027 version, including evaluation of the Green Building Code and the Colorado Model Green Code.
- Implement a permit tracking page on the city's website.
- Implement an enhanced snow & ice communication tool to better inform citizens.

DEPARTMENT: Public Works

2027 Department Overview by Program



2027 Department Overview by Expense



	2025 Actual	2026 Budget	2026 Revised	2027 Budget
By Program				
PW - Engineering/Capital Projects & Utilities	11,416,241	11,388,754	17,770,963	5,775,533
PW - Engineering/Development Services	4,550,843	4,479,939	4,496,789	4,595,600
PW - Fleet	10,527,918	10,574,267	9,243,958	8,666,344
PW - Administration	297,617	1,280,060	1,324,391	1,331,516
PW - Street Maintenance	17,249,279	13,522,292	12,452,584	14,578,593
PW - Sewer Utility	7,065,834	7,766,983	7,663,125	6,988,511
PW - Stormwater Management Utility	7,303,489	12,013,830	15,118,231	13,053,506
PW - Traffic Engineering	11,836,642	16,346,951	15,074,367	15,787,270
PW - Water Utility	1,524,289	1,548,721	2,426,704	1,739,040
Total	71,772,151	78,921,798	85,571,112	72,515,914
By Expense				
Personnel Services	16,765,147	18,744,270	18,358,060	18,865,519
Services & Supplies	22,605,932	34,459,382	25,949,326	25,543,899
Capital Outlay	32,401,073	25,718,145	41,263,726	28,106,495
Total	71,772,151	78,921,798	85,571,112	72,515,914

DEPARTMENT: Public Works

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
By Fund				
General Fund	20,248,460	22,411,247	20,887,009	21,235,202
Grants Fund	4,821,723	1,791,813	10,148,798	1,000,000
Tabor Fund	5,113,789	9,684,706	7,790,785	8,886,945
Capital Improvement Fund	21,426,746	20,604,497	18,943,782	16,505,388
Equipment Replacement Fund	4,267,823	3,100,000	2,592,678	3,107,322
Sewer Enterprise Fund	7,065,834	7,691,682	7,663,125	6,988,511
Stormwater Enterprise Fund	7,303,489	12,089,131	15,118,231	13,053,506
Water Enterprise Fund	1,524,289	1,548,721	2,426,704	1,739,040
Total	71,772,151	78,921,798	85,571,112	72,515,914

DEPARTMENT: Public Works

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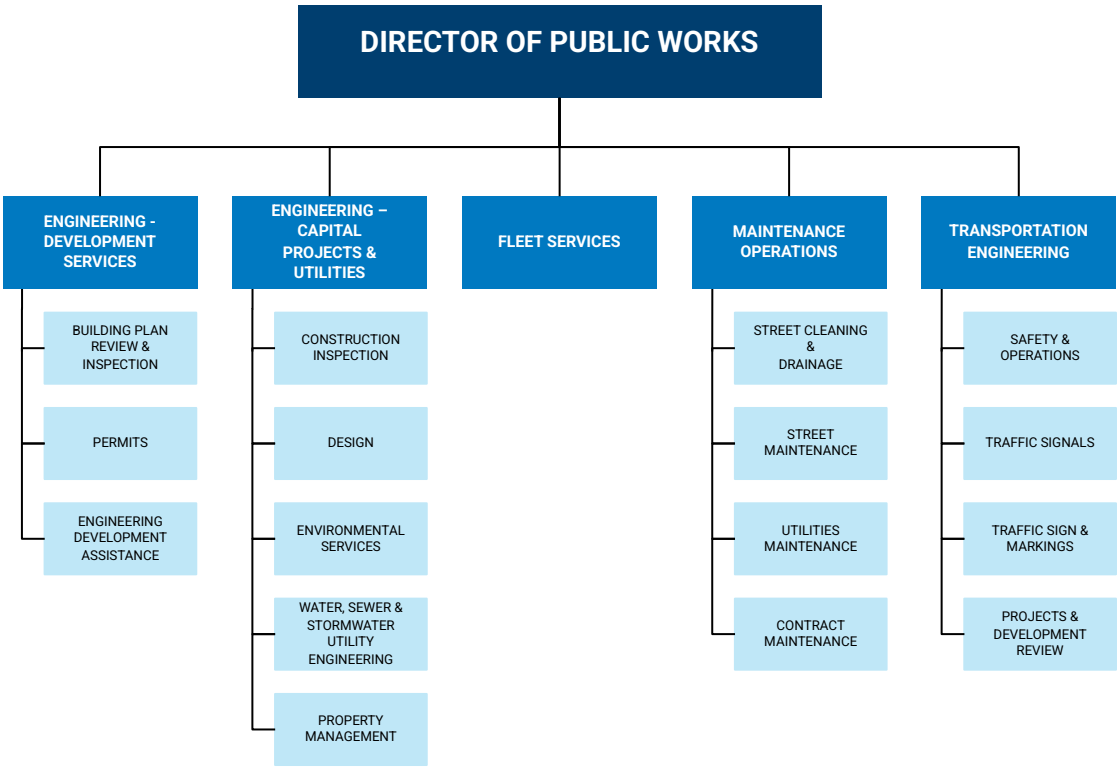

DEPARTMENT: Public Works

Full-Time Positions

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

Position Description	2025 Revised	2026 Budget	2026 Revised	2027 Budget
Alternative Transportation Coord	1.00	1.00	1.00	1.00
Building Inspector I	1.00	1.00	1.00	1.00
Building Inspector II	4.00	4.00	4.00	4.00
Building Inspector III	2.00	2.00	2.00	2.00
Building Official	1.00	1.00	1.00	1.00
Business Specialist II	2.00	2.00	3.00	3.00
Business Specialist III	2.00	2.00	2.00	2.00
City Engineer Capital Projects & Utilities	1.00	1.00	-	-
City Engineer Development Services	1.00	1.00	1.00	1.00
City Transportation Engineer	1.00	1.00	1.00	1.00
Civil Designer/CADD Tech	2.00	2.00	2.00	2.00
Civil Engineer I	1.00	1.00	1.00	1.00
Civil Engineer II	2.00	2.00	2.00	2.00
Civil Engineer III	6.00	6.00	5.00	5.00
Constr Documents Tech	1.00	1.00	1.00	1.00
Construction Coordinator	1.00	1.00	1.00	1.00
Construction Inspector I	4.00	4.00	3.00	3.00
Construction Inspector II	1.00	1.00	5.00	5.00
Construction Inspector III	4.00	4.00	1.00	1.00
Director of Public Works	1.00	1.00	1.00	1.00
Engineering Assistance Tech	1.00	1.00	1.00	1.00
Engr Dev Assist Coordinator	1.00	1.00	1.00	1.00
Engineering Manager-Capital Projects	-	-	1.00	1.00
Environmental Services Coord	1.00	1.00	-	-
Fleet Manager	1.00	1.00	1.00	1.00
Fleet Mechanic	7.00	7.00	7.00	7.00
Fleet Parts Clerk	1.00	1.00	1.00	1.00
Fleet Upfit Technician	-	1.00	1.00	1.00
Floodplain Coordinator I	-	-	1.00	1.00
Infrastructure Asset Supervisor	-	-	1.00	1.00
Lead Fleet Mechanic	2.00	2.00	2.00	2.00
Maintenance Specialist - Steps 2, 3, 4	-	-	29.00	29.00
Maintenance Technician - Step 1	-	-	5.00	5.00
Maint Lead/Heavy Equip Oper	7.00	7.00	-	-
Maint Spec/Equipment Oper	12.00	12.00	-	-
Maintenance Specialist	16.00	16.00	-	-
Maintenance Worker	1.00	1.00	-	-
Permit Counter Supervisor	1.00	1.00	1.00	1.00
Permit Technician	3.00	3.00	3.00	3.00
Plans Examiner I	2.00	2.00	1.00	1.00
Plans Examiner II	-	-	2.00	2.00

DEPARTMENT: Public Works

Full-Time Positions

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

Position Description	2025 Revised	2026 Budget	2026 Revised	2027 Budget
Principal Civil Engineer I	1.00	1.00	2.00	2.00
PT Business Specialist I	-	-	1.00	1.00
PT Civil Engineer III	-	-	0.50	0.50
Public Works Operations Mgr	1.00	1.00	1.00	1.00
Revenue Manager	-	-	0.03	0.03
Revenue Supervisor	0.50	0.50	0.50	0.50
Right of Way Permit Reviewer	-	-	1.00	1.00
Right-Of-Way Agent	2.00	2.00	1.00	1.00
Right-of-Way Maintenance Tech	1.00	1.00	1.00	1.00
Sr Plans Examiner	2.00	2.00	1.00	1.00
Stormwater Quality Coord	1.00	1.00	-	-
Stormwater Quality Coord II	-	-	1.00	1.00
Street Maint Superintendent	1.00	1.00	1.00	1.00
Street Maintenance Crew Ldr	3.00	3.00	3.00	3.00
Traffic Signal Spec II	2.00	2.00	2.00	2.00
Traffic Signal Spec III	2.00	2.00	2.00	2.00
Traffic Signal Supervisor	1.00	1.00	1.00	1.00
Traffic Signal Technician I	2.00	2.00	2.00	2.00
Traffic Signs & Markings Spec III	1.00	1.00	2.00	2.00
Traffic Signs & Mrkg Supv	1.00	1.00	1.00	1.00
Traffic Signs & Mrkings Spec I	2.00	2.00	2.00	2.00
Traffic Signs & Mrkings Spec II	3.00	3.00	2.00	2.00
Transportation Engineer	1.00	1.00	-	-
Transportation Engineer II	-	-	1.00	1.00
Transportation Engineering Mgr	2.00	2.00	-	-
Transportation Engineering Supervisor	-	-	2.00	2.00
Transportation Engrng Tech II	3.00	3.00	3.00	3.00
Utilities Superintendent	1.00	1.00	1.00	1.00
Utility Billing and Taxpayer Lead	0.68	0.68	0.68	0.68
Utility Billing Specialist II	2.00	2.00	2.00	2.00
Utility Locator	1.00	1.00	1.00	1.00
Water And Sewer Technician	1.00	1.00	1.00	1.00
Total	133.18	134.18	135.71	135.71

DEPARTMENT: Public Works

Program: Public Works Administration

Function(s): Administration

Purpose: Public Works Administration plans, organizes and oversees all projects, programs, and personnel in the Department. The Public Works Department delivers a wide range of services associated with operations and management of public infrastructure assets such as traffic signals, sidewalks, and streets. It also delivers various programs such as snowplowing, development plan review & permitting, capital project design & construction as well as management of the city's fleet & equipment.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	286,463	259,223	312,157	319,282
Services & Supplies	11,154	20,837	12,234	12,234
Capital Outlay	-	1,000,000	1,000,000	1,000,000
Total	297,617	1,280,060	1,324,391	1,331,516

DEPARTMENT: Public Works

Program: Engineering

Function(s): Capital Projects & Utilities

Purpose: The Capital Projects & Utilities Division oversees development, design and construction of city-initiated capital projects. It also inspects city infrastructure, constructed by other agencies and by private land development projects, for conformance with city regulations & standards.

Staff manage city and grant-funded capital projects for various transportation- or utility-related improvements. Construction of city-initiated capital improvement projects are completed by private contractors selected through a competitive bid process.

Staff oversee the city's existing property interests and, as needed, negotiate acquisition of new property interests.

Staff inspects construction of public improvements being installed by private property owners and by city contractors to confirm conformance with approved plans and city criteria. This group also administers right-of-way and utility permits to ensure existing city infrastructure is not compromised by others' activities and that the safety of the traveling public is maintained.

This Division is also responsible for day-to-day operation of the Quail Street Recycling Center. Staff also participates in leadership of the multi-jurisdictional Rooney Road Recycling Center.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	2,678,959	3,044,442	2,937,926	2,937,862
Services & Supplies	1,699,205	6,481,529	2,899,262	2,172,671
Capital Outlay	7,038,077	1,862,783	11,933,775	665,000
Total	11,416,241	11,388,754	17,770,963	5,775,533

DEPARTMENT: Public Works

Program: Engineering

Function(s): Development Services

Purpose: The Development Services Division interacts with private land developers, building contractors and Lakewood residents who wish to develop, construct or renovate sites or buildings within the city. Various documents are reviewed by staff to ensure compliance with adopted building codes, City and State regulations, and standard construction methods. Permits for building construction, roadway construction, grading and erosion control and many other types of public and private improvements are issued and inspected by this Division.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	3,642,014	4,000,439	4,042,789	4,152,500
Services & Supplies	908,829	479,500	454,000	443,100
Total	4,550,843	4,479,939	4,496,789	4,595,600

Program: Fleet Services

Function(s): Fleet Services

Purpose: This Division repairs and maintains city vehicles and heavy equipment. They also procure replacement or new vehicles, as needed and oversee fueling dispensary.

The Fleet Services program supports and maintains approximately 660 pieces of city-owned vehicles and motorized self-propelled equipment by utilizing nine fleet technicians, one managerial position, and one administrative position.

The Division takes a predictive as well as a planned maintenance approach to maintaining the fleet with the goal of keeping equipment running with as little down-time as possible. The Division has been able to maintain an uptime (available to equipment operator) percentage of over 95%.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	1,572,807	1,840,280	1,723,799	1,768,841
Services & Supplies	4,702,772	5,308,987	3,565,481	3,470,181
Capital Outlay	4,252,339	3,425,000	3,954,678	3,427,322
Total	10,527,918	10,574,267	9,243,958	8,666,344

DEPARTMENT: Public Works

Program: Public Works Maintenance

Function(s): Maintenance

Purpose: This Division maintains and preserves city-owned assets in the public right of way such as streets, sidewalks, bikeways, and water, sanitary sewer, and stormwater assets. The Division also delivers various operational programs such as snow and ice control, graffiti removal, and street sweeping and cleaning. The Division also manages various contracts to perform annual maintenance on sidewalks and pavements to ensure safe facilities for the traveling public.

The city's maintenance program performs day-to-day repair activities needed to maintain the city street system including pot hole repair, roadway shouldering, guardrail repairs, and alley & unpaved surface maintenance. Private contractors are used to perform the annual pavement overlay, sealcoat, and concrete repair programs.

Street sweeping is performed year round. During the winter months it is done primarily on sanded snow routes and state highways. The goal is to remove sand accumulation as soon as possible for safety, air quality, and aesthetic reasons.

The city's Snow and Ice program provides service to ensure priority snow routes are plowed and sanded in accordance with the expected level of the storm event. Priority routes consist of 285 miles of streets. Residential streets are only plowed when the total snow depth significantly impedes vehicle mobility and melting is not forecast to occur quickly. During most snowstorms twenty-six (26) dump trucks and (4) passenger trucks are deployed to cover priority routes. For large snowstorms, an additional twelve (12) to fifteen (15) contract vehicles assist city crews.

Maintenance of state highways is split between the Colorado Department of Transportation (CDOT) and the city. On these shared highways CDOT is responsible for pavement maintenance and snow plowing. The city is responsible for sweeping, drainage maintenance, and path/sidewalk repair.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	2,890,386	3,419,871	3,108,168	3,275,177
Services & Supplies	1,644,325	2,102,421	1,303,416	1,303,416
Capital Outlay	12,714,568	8,000,000	8,041,000	10,000,000
Total	17,249,279	13,522,292	12,452,584	14,578,593

DEPARTMENT: Public Works

Program: Sewer Utility

Function(s): Sewer Utilities

Purpose: The Sewer Utility is responsible for new construction and maintenance of the wastewater collection and distribution system for approximately 6,900 accounts in the northern part of the city. Lakewood's Sewer Utility is one of twenty-three (23) entities that provide sanitary sewer services to the citizens of Lakewood. All sewage collected is conveyed to and then treated by Metro Water Recovery District. Wastewater treatment charges paid to Metro are the largest single expense for the Sewer Utility.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	904,380	932,912	829,055	851,741
Services & Supplies	4,199,359	6,034,070	6,034,070	5,336,770
Capital Outlay	1,962,095	800,000	800,000	800,000
Total	7,065,834	7,766,983	7,663,125	6,988,511

Program: Stormwater Management Utility

Function(s): Stormwater Management Utility

Purpose: The Stormwater Management Utility system is comprised of storm sewers, gutters, storm drain inlets and similar features that collect and discharge stormwater to local waterbodies. The city is responsible for maintenance and replacement of the system as well as construction of new improvements to ensure adequate capacity and limit flooding of public and private property and structures. The Utility is also responsible for compliance with federal stormwater quality requirements.

The city has a municipal separate storm sewer systems (MS4) permit from the state and are tasked with developing and managing a program to control stormwater discharges into the stormwater system as well as to waters of the state.

The system, including pipes, Inlets, culverts, and manholes, are inspected and cleaned on a regular basis. Gulches and other open waterway systems are cleared as needed.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	1,649,965	1,751,722	1,942,621	1,981,789
Services & Supplies	1,470,414	1,117,108	1,117,108	1,269,638
Capital Outlay	4,183,110	9,145,000	12,058,501	9,802,079
Total	7,303,489	12,013,830	15,118,231	13,053,506

DEPARTMENT: Public Works

Program: Transportation Engineering

Function(s): Transportation Engineering

Purpose: This Division installs, maintains and operates street signs, pavement markings, bicycle facilities, beacons, and traffic signals including Intelligent Transportation System (ITS) devices such as variable message signs, cameras, fiber optic networks and travel time monitoring systems. It also provides for the operation of night time street lighting and roadway safety systems including rumble strips, speed humps and radar feedback signs.

A parking enforcement program, with services by a contractor, was implemented in 2025 along with a pilot program in the Applewood area for residential parking permits.

The Division is also responsible for development review for traffic impacts, sight triangles, roadway standards, work zone traffic control, and safety reviews. Staff also reviews block party permits.

Transportation Engineering operates and maintains traffic signals and safety devices for CDOT, Denver West, and the City of Edgewater through various contracts.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	2,938,110	3,257,137	3,244,050	3,348,827
Services & Supplies	6,837,996	11,654,452	9,303,277	10,275,081
Capital Outlay	2,060,536	1,435,362	2,527,040	2,163,362
Total	11,836,642	16,346,951	15,074,367	15,787,270

Program: Water Utility

Function(s): Water Utility

Purpose: The Water Utility provides and maintains the water distribution system for approximately 800 accounts in the northeast part of the city. Lakewood's Water Utility is one of 21 entities that provide water to the citizens of Lakewood. All water distributed by Lakewood is purchased from Denver Water.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	202,063	238,243	217,494	229,500
Services & Supplies	1,131,878	1,260,478	1,260,478	1,260,808
Capital Outlay	190,347	50,000	948,732	248,732
Total	1,524,288	1,548,721	2,426,704	1,739,040

Lakewood
Colorado

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Sustainability and Community Development

DEPARTMENT: Sustainability and Community Development

Mission Statement: Provide a structure for orderly land development and redevelopment and provide strategic sustainability planning that will ensure the continued social and economic well-being of our community.

Purpose: The Sustainability and Community Development Department develops and implements plans & programs to improve the quality of life for Lakewood citizens; improve resource efficiency; preserve & enhance environmental attributes; and strengthen and broaden the economic base of the city. The department also guides land development projects by reviewing all proposals against the vision outlined in the Comprehensive Plan; enforcing the development standards established by the Zoning Ordinance, Subdivision Ordinance, and city policies; and coordinating interdepartmental involvement. The Department is responsible for developing and implementing the Lakewood Comprehensive Plan. The Comprehensive Plan now integrates sustainability into all aspects of the city's operations, goals and targets, rather than having a standalone sustainability plan.

In addition to carrying out the responsibility for implementing the Comprehensive Plan, the Sustainability and Community Development Department will continue to implement programs and projects that contribute to the city's overall sustainability goals. The department will undertake efforts to implement the Comprehensive Plan. The department will also continue to work with 40 West Arts, the Lakewood West Colfax BID, and other partners in the community to sustain and enhance the 40W ArtLine. The department will continue to work regionally to develop and implement policies and programs that address the needs of the homeless in Lakewood and Jefferson County.

City Council Goal	Department Goals
Charter Committee	Modernizing charter as it related to boards and commissions.
Homelessness: Root Causes, Immediate Needs, and Housing	Develop public process for Jeffco Action Center property reuse; sustain multijurisdictional operational funding for the Navigation Center; support critical efforts to prevent evictions of Lakewood residents; develop field-based navigation, outreach, and mitigation strategies for homeless encampments; implement fast-track development review of all qualifying affordable housing applications.
Local Economy and Local Business (West Colfax+)	Implement development review timeframes of 6 months.
Increased Revenue	Judicious use of department monies and resources and implement 6-month development review tiimeframes.
Waste Licensing	Update the city's hauler licensing code to align with new state requirements and support the City's long term sustainability goals.
Other City Goals	**Department Goals**
Affordable Housing	Implement recommendations from the Strategic Housing Plan.
Trust & Accountability in Government	Maintain a diverse range of communication channels in order to provide updates and solicit feedback on sustainability division programs and projects.
Thriving Economy	Promote and attract Transit Oriented Development as appropriate within the City - focus on West Corridor.
Public Safety, Transportation & Infrastructure	Implement theComprehensive Plan, and its recommendations, in parallel with upate to zoning code.
Public Safety, Transportation & Infrastructure	Support Phase 2 of the West Colfax Safety project and implement the ArtlineFramework Plan.

DEPARTMENT: **Sustainability and Community Development**

Key Performance Indicators

KPI Description	Period	2025 Actual	2025 Goal	2026 Goal	2027 Goal
Affordable housing 90 day review process	Annual	100%	50%	75%	75%
Development case 6 month review timeframes	Annual	75%	50%	75%	75%
Number of sustainable neighborhoods supported	Annual	10	10	12	13
% Energy-related GHG reduction from 2018	Annual	23.20%	35.4%	40.5%	45.5%

2026 Variance Notes

The 2026 Revised Budget is $6.7 million lower than the 2026 Original Budget, largely reflecting the revised schedule for the Colfax Safety Project. Changes to right-of-way acquisition and construction timelines have shifted a portion of the project budget to future years. There are no changes to FTE count in 2026 Revised.

2027 Variance Notes

The 2027 Original Budget is $3.5 million lower than the 2026 Revised Budget, primarily due to several larger one-time programs and projects occurring in 2026 rather than 2027. These include the W-Line Lighting Project, Phase 2 of the Navigation Center renovation, and the revised schedule for the Colfax Safety Project.

2026 Accomplishments

- Established the Sustainability Advisory Committee as a public forum for collaboration among City Council, residents, businesses, and staff to advance Lakewood's sustainability goals.
- Expanded the Sustainable Neighborhoods Program from 10 to 13 neighborhoods, launched the Lakewood Kids Climate Grants Program, and hosted more than 15 community workshops on topics such as heat pumps, composting, and waterwise landscaping.
- Adopted Lakewood's Building Benchmarking Program, hired two grant funded staff to implement the program, completed 94 home energy audits, and launched a new heat pump rebate.
- Expanded waste reduction programs by launching the Food Scrap Drop-Off residential compost program, adding composting at Rose Stein Elementary, and introducing new recycling and reuse programs for yard waste, woody debris, electronics, and building materials.
- Advanced community resilience by implementing recommendations from the Climate Hazards and Social Vulnerability Assessment, including a tree planting pilot in high heat neighborhoods, emergency preparedness workshops, and expanded water conservation programs.
- Adoption of a new Comprehensive Plan – Envision Lakewood 2040
- Implementation of expedited review timeframe for affordable housing projects and 6-month reviews for development projects

DEPARTMENT: Sustainability and Community Development

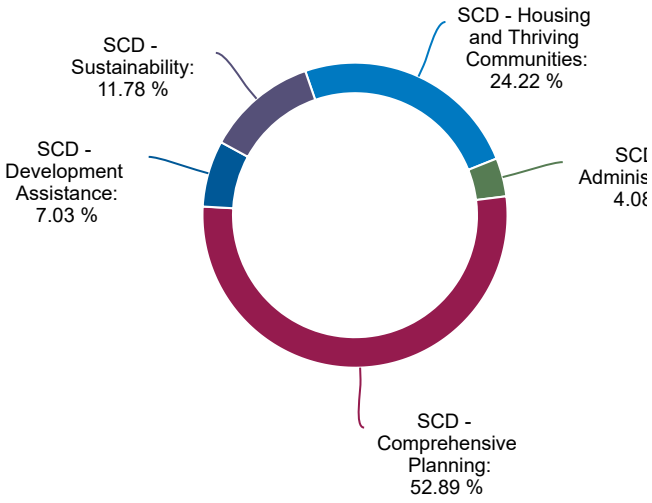
- Introduction of the Volunteers of America Colorado Navigation Center, providing 24/7/365 shelter and services for up to 100 guests referred by homeless navigation staff.
- Awarded $400,000 in CDBG funding to Metro West Housing Solutions for the development of new affordable housing units that will suit a range of AMI's.

2027 Work Plan

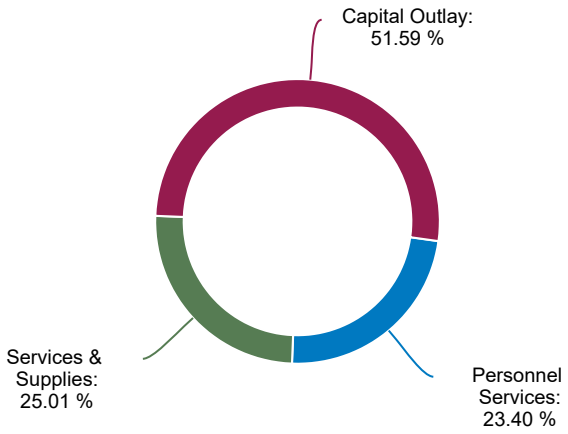
- Launch an HOA irrigation pilot program to reduce outdoor water use and lower utility costs through professional irrigation assessments and incentives for water saving improvements.
- Advance updates to the waste hauler licensing code to align with state recycling requirements while continuing to evaluate future waste reduction opportunities, including curbside organics collection.
- Launch a mattress recycling program.
- Begin collecting and analyzing building energy data through the Building Benchmarking Program and launch a pilot to evaluate future building performance standards through building optimization measures and energy saving improvements.
- Expand community resilience education and programs focused on emergency preparedness, urban tree planting and tree care, and water conservation.
- Continue growing participation in the Sustainable Neighborhoods Program by supporting resident led sustainability projects.
- Negotiate and execute intergovernmental agreement to support ongoing operational funding of the Volunteers of America Navigation Center
- Initiate planning processes for city properties at 8745 and 8755 W. 14th Avenue to support future housing opportunities.
- Pending availability of resources, conceive strategies for funding in preservation and development of affordable housing.
- Assess and modify policies and procedures involving the mitigation of encumbered public spaces resulting from homeless encampment activity.
- Implement the championing vision of Team Love Lakewood, Neighborhood Participation Program, Neighborhood Get-together program, and associated city events and initiatives.
- Development and implementing a system to track progress and success of meeting goals of the Comprehensive Plan.
- Zoning Amendments relating to:
    - Accessory dwelling units
    - Commercial corridors and adaptive reuse
    - Parkland protection and Tree preservation
    - Compliance with state laws related to land use and zoning
    - Creating a residential district opt-in process
    - Evaluating caps on single family home size.

DEPARTMENT: Sustainability and Community Development

2027 Dept Overview by Program



2027 Department Overview by Expense



	2025 Actual	2026 Budget	2026 Revised	2027 Budget
By Program				
SCD - Housing and Thriving Communities	7,280,680	5,019,738	5,364,056	5,128,664
SCD - Administration	619,927	685,817	871,309	863,170
SCD - Comprehensive Planning	9,908,460	20,319,173	11,823,797	11,198,356
SCD - Development Assistance	1,463,726	1,509,056	1,425,683	1,489,431
SCD - Sustainability	1,117,470	2,351,746	2,207,088	2,494,055
Total	20,390,263	29,885,531	21,691,932	21,173,676
By Expense				
Personnel Services	3,959,041	4,707,687	4,931,822	4,953,993
Services & Supplies	2,031,650	5,399,874	4,413,361	5,295,649
Capital Outlay	14,399,572	19,777,971	12,346,749	10,924,034
Total	20,390,263	29,885,531	21,691,932	21,173,676
By Fund				
General Fund	5,143,521	10,056,467	8,628,418	8,405,888
Grants Fund	15,185,272	19,754,064	11,242,785	12,692,787
Capital Improvement Fund	61,470	75,000	1,820,729	75,000
Total	20,390,263	29,885,531	21,691,932	21,173,675

DEPARTMENT: Sustainability and Community Development

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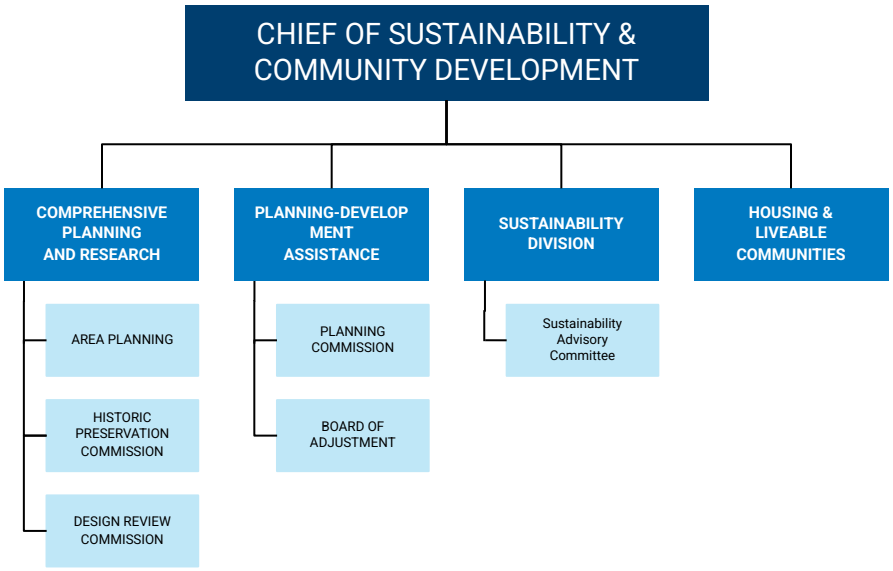

DEPARTMENT: Sustainability and Community Development

Full-Time Positions

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

Position Description	2025 Revised	2026 Budget	2026 Revised	2027 Budget
Associate Planner	2.00	2.00	2.00	2.00
Business Specialist III	1.00	1.00	1.00	1.00
Chief of Sustainability and Community Development	1.00	1.00	1.00	1.00
CDBG Coordinator	1.00	1.00	1.00	1.00
Director of Planning	-	-	1.00	1.00
Homeless Response Coordinator	1.00	1.00	1.00	1.00
Housing and Thriving Communities Manager	1.00	1.00	1.00	1.00
Housing Navigator	1.00	1.00	-	-
Neighborhood Support Team Coordinator	1.00	1.00	1.00	1.00
Planner	3.00	4.00	5.00	5.00
Planning Manager-Sustainability	1.00	1.00	1.00	1.00
Planning Mgr - Comprehensive Planning	1.00	1.00	1.00	1.00
Planning Mgr - Development Review	1.00	1.00	1.00	1.00
Planning Technician	1.00	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00	1.00
Right-Of-Way Agent	1.00	1.00	2.00	2.00
Right-Of-Way Technician I	1.00	1.00	1.00	1.00
Sr Planner	3.00	3.00	1.00	1.00
Sr Sustainability Planner	2.00	2.00	3.00	3.00
Sustainability Planner	3.00	4.00	3.00	3.00
Principal Planner - Sustainability	1.00	1.00	1.00	1.00
Total	28.00	30.00	30.00	30.00

DEPARTMENT: Sustainability and Community Development

Program: Comprehensive Planning

Function(s): Comprehensive Planning

Purpose: The Comprehensive Planning Division develops and implements plans & programs to improve the quality of life for Lakewood citizens; improve resource efficiency; preserve & enhance environmental attributes; and strengthen and broaden the economic base of the City. The Division is responsible for developing and implementing the Lakewood Comprehensive Plan.

In addition to carrying out the responsibility for implementing the Comprehensive Plan, the Comprehensive Planning Division will undertake efforts to implement the Comprehensive Plan and will also continue to work with 40 West Arts, the Lakewood West Colfax BID, and other partners in the community to sustain and enhance the 40W ArtLine.

Department Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	800,685	835,233	734,168	728,352
Services & Supplies	324,659	227,075	307,075	67,075
Capital Outlay	8,783,116	19,256,866	10,782,554	10,402,929
Total	9,908,460	20,319,173	11,823,797	11,198,356

Program: Sustainability

Function(s): Sustainability

Purpose: The Community Sustainability, Climate, and Zero Waste Division supports implementation of the Envision Lakewood 2040 Comprehensive Plan, which embeds and integrates climate action and sustainability priorities across all plan elements. The division plays a leadership role in guiding, coordinating, and measuring progress on the plan's sustainability-related goals and targets. We develop and manage the programs and policies needed to achieve these goals and foster collaboration and action among community members, businesses, and departments to ensure Lakewood remains healthy, resilient, and thriving for generations to come.

Department Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	765,895	1,270,994	1,285,773	1,332,928
Services & Supplies	351,575	1,080,752	921,315	1,161,127
Total	1,117,470	2,351,746	2,207,088	2,494,055

DEPARTMENT: Sustainability and Community Development

Program: Housing & Thriving Communities

Function(s): Housing & Thriving Communities

Purpose: The Housing & Thriving Communities division implements housing strategies of the City's Strategic Housing Plan through administration of federal community development funds, special projects, programming in housing and homelessness response, and alignment to regional housing efforts. Additionally, Housing & Thriving Communities administers various support service, local grant, and community engagement programs supporting healthy, connected, and active communities.

Department Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	542,600	548,533	762,236	687,459
Services & Supplies	1,161,000	4,010,100	3,097,625	3,980,100
Capital Outlay	5,577,080	461,105	1,504,195	461,105
Total	7,280,680	5,019,738	5,364,056	5,128,664

Program: Development Review

Function(s): Development Review

Purpose: Development Review guides land development projects through the entitlement process by reviewing proposals against the vision outlined in the Comprehensive Plan; enforcing development standards established by the Zoning Ordinance, Subdivision Ordinance, and City policies; and coordinating interdepartmental involvement in relevant projects and approvals.

Department Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	1,303,490	1,445,006	1,356,233	1,419,981
Services & Supplies	160,236	64,050	69,450	69,450
Total	1,463,726	1,509,056	1,425,683	1,489,431

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Non-Departmental

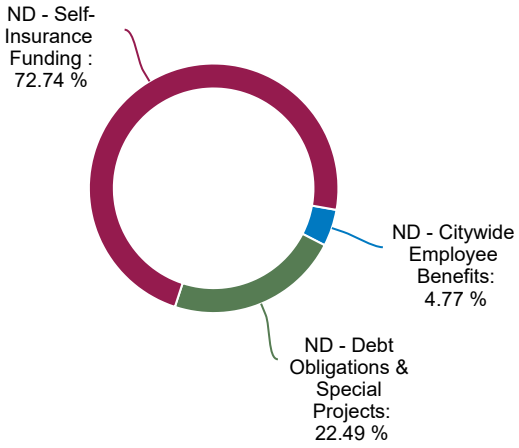
DEPARTMENT: Non-Departmental

Mission Statement: Our mission is to ensure the city's financial stability and resilience by responsibly meeting debt and rental obligations, preparing for both anticipated and unforeseen project needs, and implementing competitive, responsive, and progressive employee benefit programs.

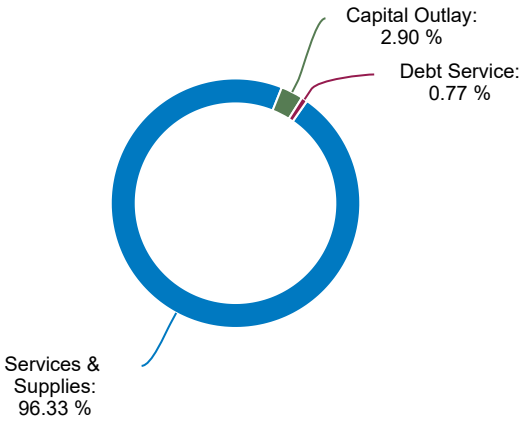
Purpose: We are committed to delivering centralized personnel services that support all departments, while strengthening risk management practices to protect employees, citizens, and community assets through the minimization of losses and effective safeguarding of resources.

Other City Goals	Department Goals
Trust & Accountability in Government	Implement competitive, responsive, and progressive employee benefit programs, while offering centralized personnel services to all city departments.
Trust & Accountability in Government	Enhance risk management programs and processes to minimize workers' compensation, physical asset, and general liability losses, ensuring effective protection for city employees, citizens, and assets.

2027 Department Overview by Program



2027 Department Overview by Expense



	2025 Actual	2026 Budget	2026 Revised	2027 Budget
By Program				
ND - Citywide Employee Benefits	1,155,046	1,218,500	1,018,500	1,053,500
ND - Debt Obligations & Special Projects	11,566,841	5,747,881	2,794,000	8,794,000
ND - Self-Insurance Funding	19,413,288	18,587,490	19,247,317	20,300,814
ND - Non-Specific	37,238,351	(2,377,430)	(998,728)	5,142,301
Total	69,373,526	23,176,441	22,061,089	35,290,615
By Expense				
Personnel Services	1,235,996	(439,035)	(1,919,074)	(485,939)
Services & Supplies	57,268,588	22,747,896	23,703,394	30,499,785
Capital Outlay	10,701,597	685,950	95,139	5,095,139
Debt Service	167,345	181,630	181,630	181,630
Total	69,373,526	23,176,441	22,061,089	35,290,615
By Fund				
General Fund	48,987,109	4,362,501	2,578,133	10,354,162
Economic Development Fund	-	-	-	-
Grants Fund	-	500,000	500,000	500,000
Heritage, Culture & The Arts Fund	2,950	-	-	-
Tabor Fund	51,228	20,000	20,000	20,000
Capital Improvement Fund	2,093,031	95,139	95,139	5,095,139
Open Space Fund	20	-	-	
Golf Course Fund	6,383	21,000	21,000	21,000
Sewer Enterprise Fund	4,135	15,000	15,000	15,000
Stormwater Enterprise Fund	-	584,079	42,000	42,000
Water Enterprise Fund	-	51,232	2,500	2,500
Medical & Dental Self-Insurance Fund	18,166,466	17,367,490	18,627,317	19,080,814
Retiree's Health Program Fund	62,205	160,000	160,000	160,000
Total	69,373,526	23,176,441	22,061,089	35,290,615

*Negative amounts reflect centralized vacancy savings and anticipated capital project underspending.

Full-Time Positions

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

Position Description	2025 Revised	2026 Budget	2026 Revised	2027 Budget
Total Rewards Analyst	1.00	1.00	1.00	1.00
Placeholder for Position	10.00	10.00	10.00	10.00
Total	11.00	11.00	11.00	11.00

Program: Citywide Employee Benefits

Function(s): Human Resources

Purpose: The city has a number of employee benefits that are not assigned to the specific budgets within departments. These costs are paid for out of the Citywide Employee Benefits Program. These include retiree health plan funds, separation and severance payouts, contributions to the Police Duty Death and Disability Fund, recreation center passes, educational assistance, unemployment benefits, employee assistance programs, employee recognition programs, consulting and miscellaneous insurance and benefit programs.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	1,039,106	1,013,500	813,500	848,500
Services & Supplies	53,735	45,000	45,000	45,000
Total	1,092,841	1,058,500	858,500	893,500

Program: Debt Obligations/Special Projects

Function(s): Debt Obligations/Special Projects

Purpose: The Debt Obligations/Special Projects program budgets for the annual lease/rents on various office and storage space that the City occupies. This includes the Civic Center lease payments, the Capital Improvement Fund's portion of the Certificates of Participation, and the capital lease payments for a police facility. This program also provides for unexpected needs and for special projects.

Funding for special projects is provided for in this Non-Departmental budget. Expenses include one-time costs needed to complete special projects.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	12,443	49,000	49,000	49,000
Services & Supplies	685,456	3,422,112	468,231	6,468,231
Capital Outlay	10,701,597	2,095,139	2,095,139	2,095,139
Debt Service	167,345	181,630	181,630	181,630
Total	11,566,841	5,747,881	2,794,000	8,794,000

Program: Self-Insurance Funding

Function(s): Human Resources

Purpose: The Self-Insurance Funding program provides protection of the city's assets by establishing processes which include safety programs to prevent injury or loss, prompt and thorough investigation of accidents, and the purchase of supplemental insurance coverage to transfer the risk of catastrophic losses to an insurer. The Medical and Dental self-insurance funds provide competitive and compliant health insurance for employees in a fiscally responsible manner.

The city continues to maintain a self-insurance program to pay for expected and unexpected losses that occur in the course of delivering municipal government services. By self-insuring, the city has saved a significant amount of money over the years compared to the traditional approach of purchasing full insurance or being a member of an insurance pool.

Operating as a self-insured requires that the city maintain an appropriate fund reserve to cover its losses from year to year. The city is also required to maintain a reserve of funds in the event that the City incurs an unusually high number of claims or high payouts on claims. In addition, an appropriate fund reserve is mandated by the State of Colorado in order to maintain a permit to operate as self-insured. Forecasting the amount of money the city needs in the self-insurance fund is determined through an actuarial study conducted by an independent actuary. Every two years such a study is conducted. From this study, a reserve fund level is established for the new period and the proper reserve fund level is maintained.

The cost of insurance continues to rise in all arenas, including property, fiduciary liability, and workers' compensation due to an increasingly litigious environment. The self-insurance program will continue to stay up to date on this trend and keep management and citizens informed in order to budget for these rising costs in the future.

Program Expenditures By Category

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
EXPENDITURES				
Personnel Services	177,146	216,706	217,155	224,260
Services & Supplies	19,236,142	18,370,784	19,030,162	20,076,553
Total	19,413,288	18,587,490	19,247,317	20,300,814



Lakewood
Colorado

FISCAL YEAR 2027

Capital Improvement and Preservation Plan





Lakewood
Colorado

Five-Year Capital Improvement and Preservation Plan (CIPP)

The Capital Improvement and Preservation Plan (CIPP) has been evolving over multiple years to focus primarily on the maintenance and replacement of city facilities and equipment. As a result, opportunities to fund new facilities and improvements have become increasingly limited. About 85% of the planned expenditures in the CIPP are dedicated to infrastructure maintenance, replacement, or fulfilling existing contractual obligations.

This section includes a summary table and comprehensive Project Detail Sheets for all capital projects. The 2025 Revised budget for each project includes 2024 Carryforwards, 2025 Original Budget, and 2025 adjustments. The 2026 Original budget includes new appropriations that were reviewed and approved by city management. Any figures in years 2028- 2031 are forecasts and will not be appropriated until subsequent budgets. In accordance with Resolution 2005-48, any new project will include a five-year estimate of maintenance and operations costs.

The Capital Improvement and Preservation Plan is organized by funding sources. Each city fund has its own revenue source and stipulations for spending.

Capital Improvement Fund (CIF)

The Capital Improvement Fund is the largest revenue source for the CIPP and is funded by:

- One-half cent of the City's three-cent sales and use tax.
- 25% of Lakewood's share of the State Highway Users Fund (gasoline tax), required to be spent on transportation.
- 100% of Lakewood's share of the FASTER Funding from Colorado Senate Bill 09-108, exclusively for transportation construction and maintenance.
- Occasionally, the City Council may transfer additional funds to the CIF for specific projects.

Community Development Block Grant (CDBG)

This federal funding must assist low- to moderate-income residents and is allocated yearly. Decisions on capital projects funded by CDBG are made through a separate process led by the Sustainability & Community Development Branch, with public input and City Council approval.

Conservation Trust Fund

The Conservation Trust Fund is funded by the City's share of State Lottery proceeds. This fund is used for park and open space acquisition, recreational development, and maintenance of related capital improvements.

Equipment Replacement Fund (ERF)

Funding for Equipment Replacement shown in the CIPP is derived from a General Fund transfer for Information Technology, vehicle replacement chargebacks to Enterprise Fund programs, a Capital Improvement Fund transfer for vehicle replacements in General Fund programs and Public, Education and Government (PEG) fees for KLTV 8. The General Fund transfer is to be used for capital technology replacements and upgrades. Vehicle chargebacks and the Capital Improvement Fund transfer are used to replace heavy equipment and vehicles. PEG revenue is to be used for KLTV 8 capital technology replacements and upgrades.

Golf Course Fund

The Golf Course Fund was established in 1990 to develop the Fox Hollow at Lakewood Golf Course, which opened in August 1993. An additional golf course, Homestead Golf Course, was completed in the summer of 2002.

Open Space Fund

The Open Space Fund was created in 1987 to account for intergovernmental revenues from Jefferson County's Open Space Sales Tax, originally approved by voters in 1972 and dedicated to open space purposes. In 1980, the allowable uses were expanded to include parks and recreation. Open space purposes include planning, development, construction, acquisition, and maintenance of park and recreation capital improvements.

Sewer Utility

Sewer Utility funding is derived exclusively from fees paid by customers of the city sewer utility. All revenue from sewer utility customers provides sanitary sewer utility services.

Stormwater Management Utility (SMU)

The Stormwater Management Utility is citywide and derives its revenue exclusively from a service charge paid by owners of developed property. All revenue from utility customers provides stormwater management utility services. The Mile High Flood District (MHFD) provides matching money for some capital drainage projects. The MHFD prepares its capital budget in the fall and Lakewood has applied for additional matching funds.

Abbreviations Used in the Remainder of this Capital Improvement and Preservation Plan

CDBG	Community Development Block Grant
CDOT	Colorado Department of Transportation
CIF	Capital Improvement Fund
CMPI	Community Mobility Planning and Implementation Grant
COP	Certificates of Participation
CT	Conservation Trust Funds
ED	Economic Development Fund
ERF	Equipment Replacement Fund
FASTER	Funding Advancements for Surface Transportation and Economic Recovery State Funds
GENERAL	General Fund
GOCO	Great Outdoors Colorado
GOLF	Golf Course Funds
HSIP	Highway Safety Improvement Program Federal Funds
JCOS	Jefferson County Open Space Grant
LRA	Lakewood Reinvestments Funds
LPBA	Lakewood Public Building Authority
LWCF	Land and Water Conservation Fund
MHFD	Mile High Flood District
NPP	Neighborhood Participation Program
OS	Open Space Fund
SMU	Stormwater Management Utility
SRTS	Safe Routes to School Grant
STATE	State of Colorado
STATE TRAILS	State Trails Grant
TABOR	TABOR Fund
TAP	Transportation Alternatives Program Federal Funds

Capital Improvement Fund

	2026 Revised	2027	2028	2029	2030	2031
CAPITAL IMPROVEMENT FUND						
ACQUISITIONS	-	3,000,000	-	-	-	-
ANNUAL PROGRAMS						
Bikepaths and Sidewalks	82,034	665,000	1,000,000	1,000,000	1,000,000	1,000,000
City Entry Sign Maintenance	15,000	15,000	15,000	15,000	15,000	15,000
Facility Upkeep & Repairs (FUR)	825,000	806,000	475,000	502,900	502,900	502,900
Neighborhood Participation Program	60,000	60,000	60,000	60,000	60,000	60,000
Pavement Marking and Signs	260,037	282,537	252,537	252,537	252,537	252,537
Street Resurfacing/Concrete Rehabilitation	8,000,000	10,000,000	10,000,000	12,000,000	13,000,000	13,000,000
Traffic Safety Improvements	621,220	627,220	737,420	582,220	567,220	567,220
Traffic Signal Replacements	1,412,500	1,200,000	700,000	1,260,000	710,000	710,000
Total ANNUAL PROGRAMS	11,275,791	13,655,757	13,239,957	15,672,657	16,107,657	16,107,657
CITY FACILITIES						
Civic Center Roof and Mechanical Replacement	2,475,000	3,050,000	-	-	-	-
Stone House Renovations	-	130,000	-	-	-	-
Total CITY FACILITIES	2,475,000	3,180,000	-	-	-	-
DEBTS AND OTHER LONG TERM OBLIGATIONS						
Revenue Sharing Agreements	2,095,139	2,095,139	2,095,139	2,095,139	2,095,139	2,095,139
Total DEBTS AND OTHER LONG TERM OBLIGATIONS	2,095,139	2,095,139	2,095,139	2,095,139	2,095,139	2,095,139
DEVELOPMENT PROJECTS						
Colfax Pedestrian Safety & Infrastructure Improvements	275,000	1,000,000	3,313,949	-	-	-
W Colfax Streetscape & Art Improvements	1,407,729	-	-	-	-	-
Total DEVELOPMENT PROJECTS	1,682,729	1,000,000	3,313,949	-	-	-
TRANSPORTATION AND MOBILITY						
Bike Plan Implementation	200,000	478,000	200,000	200,000	200,000	200,000
EV Infrastructure	550,000	300,000	300,000	-	-	-
US6 & Wadsworth project contribution	4,500,000	-	-	-	-	-
Wadsworth Blvd at Morrison Road	686,979	-	-	-	-	-
Wadsworth Blvd West Side	409,544	-	-	-	-	-
W-Line Bridge at 6th Ave Lighting Project	533,340	-	-	-	-	-
Total TRANSPORTATION AND MOBILITY	6,879,863	778,000	500,000	200,000	200,000	200,000
Total	24,408,522	23,708,896	19,149,045	17,967,796	18,402,796	18,402,796

Conservation Trust Fund

	2026 Revised	2027	2028	2029	2030	2031
CONSERVATION TRUST FUND						
ACQUISITIONS						
Land/Park Acquisition	1,000,000	500,000	500,000	500,000	500,000	500,000
Total ACQUISITIONS	1,000,000	500,000	500,000	500,000	500,000	500,000
ANNUAL PROGRAMS						
Park Infrastructure	651,372	100,000	100,000	100,000	100,000	100,000
Playground Replacement	120,000	120,000	120,000	120,000	120,000	120,000
Site & Facility Improvements	651,372	200,000	100,000	100,000	100,000	100,000
Total ANNUAL PROGRAMS	1,422,744	420,000	320,000	320,000	320,000	320,000
CITY FACILITIES						
Whitlock Recreation Center Improvements	260,000	125,000	-	-	-	-
Total CITY FACILITIES	260,000	125,000	-	-	-	-
DEVELOPMENT PROJECTS						
Porter Park	-	2,000,000	-	-	-	-
Wash Heights Plan	-	100,000	-	-	-	-
Total DEVELOPMENT PROJECTS	-	2,100,000	-	-	-	-
Total	2,682,744	3,145,000	820,000	820,000	820,000	820,000

Open Space Fund

	2026 Revised	2027	2028	2029	2030	2031
OPEN SPACE FUND						
ANNUAL PROGRAMS						
Neighborhood Participation Program	273,000	120,000	-	-	-	-
Playground Replacement	560,000	-	-	-	-	-
Site & Facility Improvements	321,523	-	-	-	-	-
Total ANNUAL PROGRAMS	1,154,523	120,000	-	-	-	-
CITY FACILITIES						
Washington Heights Improvements	78,305	-	-	-	-	-
Total CITY FACILITIES	78,305	-	-	-	-	-
DEVELOPMENT PROJECTS						
Bear Creek Greenbelt Improvements	-	900,000	-	-	-	-
Belmar Park Improvements	125,000	-	-	-	-	-
Carmody Recreation Center Improvements	1,263,943	-	-	-	-	-
Heritage Lakewood Belmar Park	439,281	50,000	50,000	50,000	50,000	50,000
Lakewood Cultural Center	259,281	-	-	-	-	-
Quail Park	400,000	-	-	-	-	-
Soda Lakes Treatment	200,000	-	-	-	-	-
Wright Street Park Renovations	1,243,656	-	-	-	-	-
Total DEVELOPMENT PROJECTS	3,931,161	950,000	50,000	50,000	50,000	50,000
Total	5,163,989	1,070,000	50,000	50,000	50,000	50,000

Equipment Replacement Fund

	2026 Revised	2027	2028	2029	2030	2031
EQUIPMENT REPLACEMENT FUND						
Annual Core Technology Infrastructure Replacement	891,000	-	-	-	-	-
Employee Technology Equipment	509,000	500,000	500,000	500,000	500,000	500,000
Public Safety Car Radio Replacement Project	750,000	500,000	-	-	-	-
Recreation Center Fitness Equipment Replacement	100,000	100,000	100,000	100,000	100,000	100,000
Vehicle Replacement	2,592,678	3,107,322	2,600,000	2,600,000	2,600,000	2,600,000
Total	4,842,678	4,207,322	3,200,000	3,200,000	3,200,000	3,200,000

Golf Course Enterprise Fund

	2026 Revised	2027	2028	2029	2030	2031
GOLF COURSE ENTERPRISE FUND						
Club House Maintenance & Improvements	200,000	350,000	200,000	200,000	200,000	200,000
Fox Hollow and Homestead Debt Service	641,546	721,225	724,936	728,540	726,983	726,983
Fox Hollow Bunker Modifications	-	750,000	-	-	-	-
Fox Hollow Club House Renovation	3,950,000	650,000	3,000,000	-	-	-
Golf Course Maintenance & Improvements	580,000	850,000	580,000	580,000	580,000	580,000
Golf Maintenance Equipment	300,000	300,000	300,000	300,000	300,000	300,000
Golf Maintenance Tractor Storage Building	500,000	-	-	-	-	-
Homestead Irrigation System Replacement	-	-	-	100,000	7,500,000	-
Total	6,171,546	3,621,225	4,804,936	1,908,540	9,306,983	1,806,983

Sewer Enterprise Fund

	2026 Revised	2027	2028	2029	2030	2031
SEWER ENTERPRISE						
Colfax Pedestrian Safety & Infrastructure Improvements	1,000,000	-	-	-	-	-
Sewer Lining	430,000	430,000	430,000	430,000	430,000	430,000
Sewer Utility Capital Projects	400,000	400,000	400,000	400,000	400,000	400,000
Total	1,830,000	830,000	830,000	830,000	830,000	830,000

Stormwater Enterprise

	2026 Revised	2027	2028	2029	2030	2031
STORMWATER ENTERPRISE						
Local Drainage Projects	2,239,623	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000
Major Drainageway Improvements	9,818,878	8,802,079	4,042,079	4,042,079	4,042,079	4,042,079
Total	12,058,501	9,802,079	5,542,079	5,542,079	5,542,079	5,542,079

Water Enterprise

	2026 Revised	2027	2028	2029	2030	2031
WATER ENTERPRISE						
Automatic Water Meter Reading Replacement	798,732	-	-	-	-	-
Total	798,732	-	-	-	-	-

TABOR Fund

	2026 Revised	2027	2028	2029	2030	2031
TABOR FUND						
ANNUAL PROGRAMS						
Bikepaths and Sidewalks	2,899,879	-	-	-	-	-
Site & Facility Improvements	250,000	-	-	-	-	-
Traffic Signal Replacements	726,902	-	-	-	-	-
Total ANNUAL PROGRAMS	3,876,781	-	-	-	-	-
DEVELOPMENT PROJECTS						
Bear Creek Greenbelt Improvements	85,000	-	-	-	-	-
Bear Creek Lake Park Improvements	1,163,943	-	-	-	-	-
Carmody Recreation Center Improvements	1,736,057	-	-	-	-	-
Colfax Pedestrian Safety & Infrastructure Improvements	1,523,625	6,856,929	-	-	-	-
Graham Park	344,000	-	-	-	-	-
Morse Park Pool Design	200,000	300,000	600,000	-	-	8,000,000
Wright Street Park Renovations	556,000	-	-	-	-	-
Total DEVELOPMENT PROJECTS	5,608,625	7,156,929	600,000	-	-	8,000,000
TRANSPORTATION AND MOBILITY						
Sheridan Blvd Sidewalk	436,169	-	-	-	-	-
Stober Elementary Sidewalk	200,000	-	-	-	-	-
Total TRANSPORTATION AND MOBILITY	636,169	-	-	-	-	-
Total	10,121,575	7,156,929	600,000	-	-	8,000,000

GRANT Fund

	2026 Revised	2027	2028	2029	2030	2031
GRANT FUND						
ANNUAL PROGRAMS	1,037,000	-	-	-	-	-
CITY FACILITIES						
Whitlock Solar	40,212	-	-	-	-	-
Total CITY FACILITIES	40,212	-	-	-	-	-
DEVELOPMENT PROJECTS						
40W ArtLine Lighting and Crosswalk Project	530,000	-	-	-	-	-
Colfax Pedestrian Safety & Infrastructure Improvements	5,708,200	1,046,000	-	-	-	-
EV Infrastructure	281,050	-	-	-	-	-
Porter Park	-	500,000	-	-	-	-
Wright Street Park Renovations	371,656	-	-	-	-	-
Total DEVELOPMENT PROJECTS	6,890,906	1,546,000	-	-	-	-
TRANSPORTATION AND MOBILITY						
Sheridan Blvd Sidewalk	2,420,000	-	-	-	-	-
Stober Elementary Sidewalk	791,813	-	-	-	-	-
Wadsworth Blvd at Morrison Road	2,154,441	-	-	-	-	-
Wadsworth Blvd West Side	2,545,544	-	-	-	-	-
Total TRANSPORTATION AND MOBILITY	7,911,798	-	-	-	-	-
Total	15,879,916	1,546,000	-	-	-	-

Project Name: Revenue Sharing Agreements

Location

Not applicable

Reason for Work

The city has entered into economic development revenue sharing agreements. These expenses are estimated and appropriated within the Capital Improvement Fund. The revenues shared provide for the construction and maintenance of capital improvements.

Work to be Completed

Not Applicable

Source	2026 Revised	2027	2028	2029	2030	2031
Revenue Sharing Agreements						
CAPITAL IMPROVEMENT FUND	2,095,139	2,095,139	2,095,139	2,095,139	2,095,139	2,095,139
Total	2,095,139	2,095,139	2,095,139	2,095,139	2,095,139	2,095,139

Project Name: US6 & Wadsworth project contribution

Location

US6 and Wadsworth interchange



Reason for Work

Commitment to CDOT to add funding to get project to construction from previous mayor Adam Paul.

Work to be Completed

Redesign of the interchange.

Source	2026 Revised	2027	2028	2029	2030	2031
US6 & Wadsworth project contribution						
CAPITAL IMPROVEMENT FUND	4,500,000	-	-	-	-	-
Total	4,500,000	-	-	-	-	-

Project Name: **Pavement Marking and Signs**

Location

Various

Reason for Work

Maintaining adequate lane lines and symbols on City streets, especially during winter months, is challenging. Long life pavement markings provide more durable street delineation when compared to traditional paint. Thermoplastic pavement markings will be placed on newly overlaid streets and existing streets that are not slated to be resurfaced for several years. Signs are inventoried and replaced from either projected life or measured failures. Sign materials are better and printing is more efficient and cost effective.

Work to be Completed

In conjunction with annual street resurfacing program; crosswalk pavement markings on state highways and city streets; other symbol markings as necessary; bike facilities markings; replaces signs as necessary.

Source	2026 Revised	2027	2028	2029	2030	2031
Pavement Marking and Signs						
CAPITAL IMPROVEMENT FUND	260,037	282,537	252,537	252,537	252,537	252,537
Total	260,037	282,537	252,537	252,537	252,537	252,537

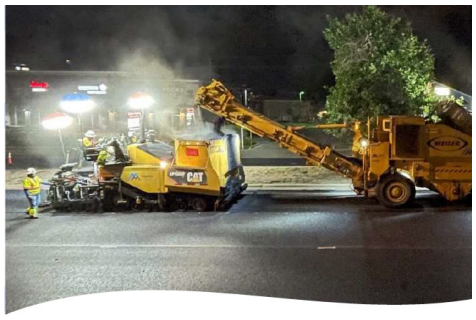
Project Name: **Street Resurfacing/Concrete Rehabilitation**

Location

Various

Reason for Work

This project provides for maintenance and rehabilitation of existing city street pavements, curbs, gutters, and sidewalks. Included projects are patching, slurry seal, overlay, street rebuild programs, concrete drainage crosspan repairs, and bike paths. Most work is completed by contractors and private companies.



Work to be Completed

Work will be based on priority basis.

Source	2026 Revised	2027	2028	2029	2030	2031
Street Resurfacing/Concrete Rehabilitation						
CAPITAL IMPROVEMENT FUND	8,000,000	10,000,000	10,000,000	12,000,000	13,000,000	13,000,000
Total	8,000,000	10,000,000	10,000,000	12,000,000	13,000,000	13,000,000

Project Name: **Traffic Safety Improvements**

Location

Various



Reason for Work

Improvements to the safety of streets and roads in the City will continue in an organized manner. Locations are determined through a yearly analysis of traffic crashes and other site condition studies.

Work to be Completed

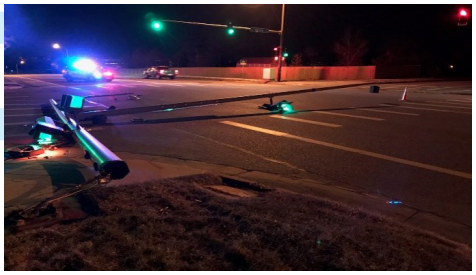
Improvements may include design, property rights acquisitions (if necessary), and construction of traffic signal modifications, guardrail repair, roadway widening, roadway realignment, sidewalk/shared use paths, medians, streetlights, signal timing modfications, ADA modifications, traffic calming, pedestrian crossing modifications.

Source	2026 Revised	2027	2028	2029	2030	2031
Traffic Safety Improvements						
CAPITAL IMPROVEMENT FUND	621,220	627,220	737,420	582,220	567,220	567,220
Total	621,220	627,220	737,420	582,220	567,220	567,220

Project Name: **Traffic Signal Replacements**

Location

Various



Reason for Work

Aging infrastructure and projected transportation volumes necessitate improvements at intersections throughout the City. Originally programed to replace 2 signals per year for 50 year lifecycles of steel pole structures.

Work to be Completed

This program replaces traffic signals and equipment in a prioritized manner. Works includes consultant inspection of signal structural elements, design, property rights acquisitions (if necessary), and construction. May include conversion of intersections to all-way stops or other control types.

Source	2026 Revised	2027	2028	2029	2030	2031
Traffic Signal Replacements						
CAPITAL IMPROVEMENT FUND	1,412,500	1,200,000	700,000	1,260,000	710,000	710,000
TABOR FUND	726,902	-	-	-	-	-
Total	2,139,402	1,200,000	700,000	1,260,000	710,000	710,000

Project Name: **Vehicle Replacement**

Location

Not applicable

Reason for Work

Replacing vehicles for General Fund programs is funded by the Capital Improvement Fund. Replacing vehicles in Enterprise Fund programs is funded by chargebacks to the relevant enterprise.

Work to be Completed

Replace City vehicles as necessary

Source	2026 Revised	2027	2029	2028	2030	2031
Vehicle Replacement						
EQUIPMENT REPLACEMENT FUND	2,592,678	3,107,322	2,600,000	2,600,000	2,600,000	2,600,000
GRANT FUND	1,037,000	-	-	-	-	-
Total	3,629,678	3,107,322	2,600,000	2,600,000	2,600,000	2,600,000

Project Name: **Whitlock Recreation Center Improvements**

Location

1068 Quail Street



Reason for Work

This project includes pool repairs and improvements and other small center safety repairs.

Work to be Completed

Pool repairs and other small safety repairs.

Source	2026 Revised	2027	2028	2029	2030	2031
Whitlock Recreation Center Improvements						
CONSERVATION TRUST FUND	260,000	125,000	-	-	-	-
Total	260,000	125,000	-	-	-	-

Project Name: **W-Line Bridge at 6th Avenue Lighting Project**

Location

W-Line lightrail bridge over 6th Avenue

Reason for Work

Public Works will coordinate with RTD and other stakeholdersto add lighting and monument signage improvements to the lightrail bridge that goes over U.S. Highway 6.



Work to be Completed

Installation of the lighting is anticipated to proceed in 2026 with ongoing costs for power, operations and maintenance of the equipment.

Source	2026 Revised	2027	2028	2029	2030	2031
W-Line Bridge at 6th Ave Lighting Project						
CAPITAL IMPROVEMENT FUND	533,340	-	-	-	-	-
Total	533,340	-	-	-	-	-

Project Name: **Colfax Pedestrian Safety and Infrastructure Project**

Location

West Colfax at Teller Street

Reason for Work

Colfax between Wadsworth and Sheridan boulevards has the highest concentration of traffic injuries and deaths in Lakewood. This project will improve safety and provide features that enhance placemaking in the area.



Work to be Completed

Installation of sidewalks, raised medians, pedestrian crossings, signal replacements with enhanced pedestrian detection, landscaping and art installations.

Source	2026 Revised	2027	2028	2029	2030	2031
Colfax Pedestrian Safety & Infrastructure Improvements						
CAPITAL IMPROVEMENT FUND	275,000	1,000,000	3,313,949	-	-	-
GRANT FUND	5,708,200	1,046,000	-	-	-	-
LRA	-	1,500,000	-	-	-	-
SEWER ENTERPRISE	1,000,000	-	-	-	-	-
TABOR FUND	1,523,625	6,856,929	-	-	-	-
Total	8,506,825	10,402,929	3,313,949	-	-	-

Project Name: **Bikepaths and Sidewalks**



Location

Various

Reason for Work

Numerous missing links exist throughout Lakewood in what would otherwise be longer, continuous shared use paths or sidewalks. The purpose of this project is to build missing links of shared paths or sidewalks adjacent to properties that are already developed. Projects include the design, property rights acquisition (if needed) and construction of shared use paths or sidewalks.

Work to be Completed

Construction of new sidewalks and shared use paths. Work includes design, property rights acquisition and construction of sidewalks. Projects may also include drainage improvements and utility relocations and retaining walls.

Source	2026 Revised	2027	2028	2029	2030	2031
Bikepaths and Sidewalks						
CAPITAL IMPROVEMENT FUND	82,034	665,000	1,000,000	1,000,000	1,000,000	1,000,000
TABOR FUND	2,899,879	-	-	-	-	-
Total	2,981,913	665,000	1,000,000	1,000,000	1,000,000	1,000,000

Project Name: **Bike Plan Implementation**



Location

Garrison Street, Harlan Street, and Denver West Parkway

Reason for Work

Lakewood is dedicated to creating a quality, safe, convenient, continuous and accessible bicycle transportation network to support bicycling as a mode of transportation for all ages and abilities. Separated bike lanes can contribute to increased bicycling volumes and can also improve overall safety through traffic calming effects and increasing motorists' awareness.

Work to be Completed

Add vertical separation between vehicle traffic and existing buffered bike lanes

Source	2026 Revised	2027	2028	2029	2030	2031
Bike Plan Implementation						
CAPITAL IMPROVEMENT FUND	200,000	478,000	200,000	200,000	200,000	200,000
Total	200,000	478,000	200,000	200,000	200,000	200,000

Project Name: **Stober Elementary Sidewalk**

Location

Stober Elementary



Reason for Work

In 2025, Lakewood was awared a safe Routes To School Grant to construct a sidewalk on Urban Street from Stober Elementary to W 26th Ave.

Work to be Completed

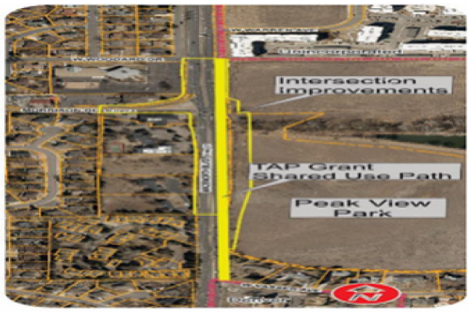
Construct a sidewalk

Source	2026 Revised	2027	2028	2029	2030	2031
Stober Elementary Sidewalk						
GRANT FUND	791,813	-	-	-	-	-
TABOR FUND	200,000	-	-	-	-	-
Total	991,813	-	-	-	-	-

Project Name: **Wadsworth Boulevard at Morrison Road**

Location

Wadsworth Boulevard at Morrison Road



Reason for Work

This project will reconstruct the Wadsworth and Morrison Road intersection, add additional right & left turn lanes, and create an eastern leg that will provide permanent access to the Peak View Park property and a future roadway. A shared use path will also be added along the east side of Wadsworth from Woodard Drive south to Vassar Avenue at the Lakewood city

Work to be Completed

Add additional right and left turn lanes, create an eastern leg to access Peak View Park. A sidewalk will be added along the east side of Wadsworth from Woodard Drive south to Vassar Avenue.

Source	2026 Revised	2027	2028	2029	2030	2031
Wadsworth Blvd at Morrison Road						
CAPITAL IMPROVEMENT FUND	686,979	-	-	-	-	-
GRANT FUND	2,154,441	-	-	-	-	-
Total	2,841,420	-	-	-	-	-

Project Name: **Wadsworth Boulevard West Side**

Location

Wadsworth Boulevard between Yale Avenue to Eastman Place and Mansfield Avenue to Jefferson Avenue



Reason for Work

This project will complete a missing segments of path along Wadsworth Blvd to enhance safety. The city was awarded a Transportation Improvement Program (TIP) Grant in 2023. Design work will begin in 2023 and construction is anticipated in 2025.

Work to be Completed

Construction of new sidewalks and shared use paths. Work includes design, property rights acquisition and construction of sidewalks. Projects may also include drainage improvements, utility relocations and retaining walls.

Source	2026 Revised	2027	2028	2029	2030	2031
Wadsworth Blvd West Side						
CAPITAL IMPROVEMENT FUND	409,544	-	-	-	-	-
GRANT FUND	2,545,544	-	-	-	-	-
Total	2,955,088	-	-	-	-	-

Project Name: **Sheridan Boulevard Sidewalk**

Location

On Sheridan Boulevard between Jewell Avenue and Florida Avenue



Reason for Work

This project will complete a missing segment of path to enhance safety. The City was awarded a Transportation Improvement Program (TIP) grant in 2023.

Work to be Completed

Design work will begin in 2023 and construction is anticipated in 2025. Construction of new sidewalks and shared use paths. Work includes design, property rights acquisition and construction of sidewalks. Projects may also include drainage improvements, utility relocations and retaining walls.

Source	2026 Revised	2027	2028	2029	2030	2031
Sheridan Blvd Sidewalk						
GRANT FUND	2,420,000	-	-	-	-	-
TABOR FUND	436,169	-	-	-	-	-
Total	2,856,169	-	-	-	-	-

Project Name: **Lakewood Cultural Center**

Location

460 South Allison Parkway

Reason for Work

Providing for capital needs to keep the center in good condition to support arts and culture opportunities in Lakewood.



Work to be Completed

Current projects include LED lighting, restroom upgrades, classroom renovations, sound system and floor tiling.

Source	2026 Revised	2027	2028	2029	2030	2031
Lakewood Cultural Center						
OPEN SPACE FUND	259,281	-	-	-	-	-
Total	259,281	-	-	-	-	-

Project Name: **Neighborhood Participation Program**

Location

Various

Reason for Work

Council Program providing grants to encourage small neighborhhood improvement projects.



Work to be Completed

Projects to be determined.

Source	2026 Revised	2027	2028	2029	2030	2031
Neighborhood Participation Program						
CAPITAL IMPROVEMENT FUND	60,000	60,000	60,000	60,000	60,000	60,000
OPEN SPACE FUND	273,000	120,000	-	-	-	-
Total	333,000	180,000	60,000	60,000	60,000	60,000

Project Name: **Park Infrastructure**



Location

Various

Reason for Work

Addresses capital needs including irrigation water, Blue Green algae treatment, infrastructure, equipment replacement, court and concrete repairs, safety repairs as identified by the equipment replacement schedule and ADA.

Work to be Completed

Various small projects, as needed.

Source	2026 Revised	2027	2028	2029	2030	2031
Park Infrastructure						
CONSERVATION TRUST FUND	651,372	100,000	100,000	100,000	100,000	100,000
Total	651,372	100,000	100,000	100,000	100,000	100,000

Project Name: **Playground Replacement**



Location

Various

Reason for Work

Project funds the renovation of playgrounds due to aging infrastructure in the parks system and based on the playground replacement schedule and community input.

Work to be Completed

Various small projects and planned efforts.

Source	2026 Revised	2027	2028	2029	2030	2031
Playground Replacement						
CONSERVATION TRUST FUND	120,000	120,000	120,000	120,000	120,000	120,000
OPEN SPACE FUND	560,000	-	-	-	-	-
Total	680,000	120,000	120,000	120,000	120,000	120,000

Project Name: **Site & Facility Improvements**



Location

Various

Reason for Work

Current projects include Kendrick Lakes pump station, Clements Center parking lot lighting, Ravines Open Space planning, William F. Hayden plan, Scorekeeper towers, Vivian Park and other projects. Budget contingencies are provided by specific fund only to support capital projects. Money allocated to the Open Space contingency may also be used to address infrequent capital needs for which timing is difficult to predict.

Work to be Completed

Various small projects and planned efforts

Source	2026 Revised	2027	2028	2029	2030	2031
Site & Facility Improvements						
CONSERVATION TRUST FUND	651,372	200,000	100,000	100,000	100,000	100,000
OPEN SPACE FUND	321,523	-	-	-	-	-
TABOR FUND	250,000	-	-	-	-	-
Total	1,222,895	200,000	100,000	100,000	100,000	100,000

Project Name: **Bear Creek Greenbelt Renovations**



Location

2900 South Estes Street

Reason for Work

Construction of identified improvements including new restrooms and a new trailhead, to improve safety and enhance the user experience.

Work to be Completed

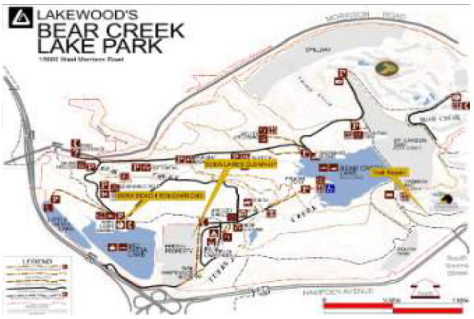
Improvements include new restrooms and planning for a new trailhead at Wadsworth Blvd. to improve access, safety and enhance the visitor experience.

Source	2026 Revised	2027	2028	2029	2030	2031
Bear Creek Greenbelt Improvements						
OPEN SPACE FUND	-	900,000	-	-	-	-
TABOR FUND	85,000	-	-	-	-	-
Total	85,000	900,000	-	-	-	-

Project Name: **Bear Creek Lake Park Improvements**

Location

15600 West Morrison Road



Reason for Work

Funding for improvements at the swim beach along with implementation of the recommendations of the 2024 Bear Creek Lake Park master plan.

Work to be Completed

Improvements to the swim beach, trails, restrooms, and entry re-striping.

Source	2026 Revised	2027	2028	2029	2030	2031
Bear Creek Lake Park Improvements						
TABOR FUND	1,163,943	-	-	-	-	-
Total	1,163,943	-	-	-	-	-

Project Name: **Belmar Park Renovations**

Location

605 South Yarrow Street



Reason for Work

Funds to replace decking on Kountze Lake, as necessary for use and potential historic pump house repairs, as well as site planning for future improvements based on community feedback.

Work to be Completed

Various small projects and planning efforts.

Source	2026 Revised	2027	2028	2029	2030	2031
Belmar Park Improvements						
OPEN SPACE FUND	125,000	-	-	-	-	-
Total	125,000	-	-	-	-	-

Project Name: **Carmody Recreation Center Improvements**

Location

2200 South Kipling Street



Reason for Work

Completion of infrastructure improvements to support City sustainability goals, improve efficiency, and maintain aging infrastructure.

Work to be Completed

Maintain aging infrastructure.

Source	2026 Revised	2027	2028	2029	2030	2031
Carmody Recreation Center Improvements						
OPEN SPACE FUND	1,263,943	-	-	-	-	-
TABOR FUND	1,736,057	-	-	-	-	-
Total	3,000,000	-	-	-	-	-

Project Name: **Morse Park Pool Design**

Location

8180 W 20th Ave



Reason for Work

Design for future improvements to the failing Morse Park Pool

Work to be Completed

Design work

Source	2026 Revised	2027	2028	2029	2030	2031
Morse Park Pool Design						
TABOR FUND	200,000	300,000	600,000	-	-	8,000,000
Total	200,000	300,000	600,000	-	-	8,000,000

Project Name: **Heritage Lakewood Belmar Park**

Location

801 South Yarrow Street

Reason for Work

Site improvements.



Work to be Completed

Site improvements include painting, drainage improvements, concrete replacement, interpretive signage, future safety improvements or other maintenance and minor repairs.

Source	2026 Revised	2027	2028	2029	2030	2031
Heritage Lakewood Belmar Park						
OPEN SPACE FUND	439,281	50,000	50,000	50,000	50,000	50,000
Total	439,281	50,000	50,000	50,000	50,000	50,000

Project Name: **Porter Park Development**

Location

731 Tabor Street

Reason for Work

Project includes the planning, public engagement, and construction of site improvements for a new park in an area in need of parkland in Ward 1. The park will include a new playground, community garden, trails, and open areas for passive play.



Work to be Completed

The park will include a new playground, community garden, trails, and open areas for passive play.

Source	2026 Revised	2027	2028	2029	2030	2031
Porter Park						
CONSERVATION TRUST FUND	-	2,000,000	-	-	-	-
GRANT FUND	-	500,000	-	-	-	-
Total	-	2,500,000	-	-	-	-

Project Name: **Washington Heights Improvements**

Location

6375 West 1st Avenue

Reason for Work

Improve safety and comfort for guests as a result of aging infrastructure.



Work to be Completed

This project includes the Kiln Yard phase 1.

Source	2026 Revised	2027	2028	2029	2030	2031
Washington Heights Improvements						
OPEN SPACE FUND	78,305	-	-	-	-	-
Total	78,305	-	-	-	-	-

Project Name: **Wright Street Park Renovations**

Location

500 Wright Street

Reason for Work

Planning and construction of Wright Park Improvements following a public engagement process with the community. This project includes a dog park, playground, open lawn area, tree plantings, drainage improvements and a loop trail.



Work to be Completed

This project includes a dog park, playground, open lawn area, tree plantings, drainage improvements and a loop trail.

Source	2026 Revised	2027	2028	2029	2030	2031
Wright Street Park Renovations						
GRANT FUND	371,656	-	-	-	-	-
OPEN SPACE FUND	1,243,656	-	-	-	-	-
TABOR FUND	556,000	-	-	-	-	-
Total	2,171,312	-	-	-	-	-

Project Name: **Graham Park**

Location

2343 Routt Street

Reason for Work

After the completion of an extensive public engagement process, Graham Park will receive improvements including removal of old structures, accessibility improvements, landscaping, trails, and other passive use spaces.



Work to be Completed

Removal of old structures, accessibility improvements, landscaping, trails, and other passive use spaces.

Source	2026 Revised	2027	2028	2029	2030	2031
Graham Park						
TABOR FUND	344,000	-	-	-	-	-
Total	344,000	-	-	-	-	-

Project Name: **Quail Park**

Location

2343 Routt Street

Reason for Work

This project is in partnership with drainage improvements for the neighborhood being completed by Stormwater funds. This project includes first phase landscaping and irrigation for future park improvements.



Work to be Completed

First phase landscaping and irrigation for future park improvements.

Source	2026 Revised	2027	2028	2029	2030	2031
Quail Park						
OPEN SPACE FUND	400,000	-	-	-	-	-
Total	400,000	-	-	-	-	-

Project Name: **Land/Park Acquisition**



Location

Various

Reason for Work

Funding allocated for land acquisitions as approved by City Council and associated costs such as appraisals and surveys.

Work to be Completed

Purchase parkland as approved by City Council. Funding is included for the planned acquisition of the Molholm property.

Source	2026 Revised	2027	2028	2029	2030	2031
Land/Park Acquisition						
CAPITAL IMPROVEMENT FUND	-	3,000,000	-	-	-	-
CONSERVATION TRUST FUND	1,000,000	500,000	500,000	500,000	500,000	500,000
Total	1,000,000	3,500,000	500,000	500,000	500,000	500,000

Project Name: **Recreation Center Fitness Equipment Replacement**



Location

Lakewood Recreation Centers

Reason for Work

Money set aside annually to replace the recreation center equipment that is old, outdated, or in need of replacement.

Work to be Completed

Replace the recreation center equipment.

Source	2026 Revised	2027	2028	2029	2030	2031
Recreation Center Fitness Equipment Replacement						
EQUIPMENT REPLACEMENT FUND	100,000	100,000	100,000	100,000	100,000	100,000
Total	100,000	100,000	100,000	100,000	100,000	100,000

Project Name: **Club House Maintenance and Improvements**

Location

Fox Hollow Golf Course at 13410 W. Morrison Rd. and/or Homestead Golf Course at 1150 W. Hampden Avenue



Reason for Work

Money set aside for facility maintenance or improvements needed throughout the year.

Work to be Completed

Examples of work to be completed include new HVAC systems, plumbing, fire suppression systems, etc.

Source	2026 Revised	2027	2028	2029	2030	2031
Club House Maintenance & Improvements						
GOLF COURSE ENTERPRISE FUND	200,000	350,000	200,000	200,000	200,000	200,000
Total	200,000	350,000	200,000	200,000	200,000	200,000

Project Name: **Golf Course Maintenance & Improvements**

Location

Fox Hollow & Homestead Club Houses



Reason for Work

Funding for infrastructure improvements and cart path replacement for Fox Hollow and Homestead Golf Courses

Work to be Completed

Infrastructure improvements and cart path replacement.

Source	2026 Revised	2027	2028	2029	2030	2031
Golf Course Maintenance & Improvements						
GOLF COURSE ENTERPRISE FUND	580,000	850,000	580,000	580,000	580,000	580,000
Total	580,000	850,000	580,000	580,000	580,000	580,000

Project Name: **Fox Hollow Bunker Modifications**

Location

Fox Hollow Golf Course at 13410 W. Morrison Rd.

Reason for Work

Redesign existing sand bunkers to improve drainage, decrease maintenance costs, and improve overall course layout and pace-ofplay.



Work to be Completed

Reconfigure and/or remove existing bunkers at identified locations at Fox Hollow Golf Course.

Source	2026 Revised	2027	2028	2029	2030	2031
Fox Hollow Bunker Modifications						
GOLF COURSE ENTERPRISE FUND	-	750,000	-	-	-	-
Total	-	750,000	-	-	-	-

Project Name: **Golf Maintenance Equipment**

Location

13414 W Morrison Rd

Reason for Work

The golf maintenance team is responsible for the care of 45 holes between the two city courses. There is appoximately $2,000,000 of eqiupment in the golf inventory that this fund will replace as needed.

Work to be Completed

There is appoximately $2,000,000 of eqiupment in the golf inventory that this fund will replace as needed.

Source	2026 Revised	2027	2028	2029	2030	2031
Golf Maintenance Equipment						
GOLF COURSE ENTERPRISE FUND	300,000	300,000	300,000	300,000	300,000	300,000
Total	300,000	300,000	300,000	300,000	300,000	300,000

Project Name: **Golf Maintenance Tractor Storage Building**

Location

Golf Maintenance Building at 13414 W. Morrison Rd.



Reason for Work

The Golf Maintenance team uses tractors to complete a variety of maintenance tasks throughout the year. Those tractors are currently stored outside when not is use. Constructing a storage building will keep this expensive equipment safe from the elements and secure from potential theft or vandalism. Additionally, the new storage building will feature a loading bay that will make loading fertilizer more efficient and safe.

Work to be Completed

Construction of a new storage building.

Source	2026 Revised	2027	2028	2029	2030	2031
Golf Maintenance Tractor Storage Building						
GOLF COURSE ENTERPRISE FUND	500,000	-	-	-	-	-
Total	500,000	-	-	-	-	-

Project Name: **Fox Hollow Club House Renovation**

Location

Fox Hollow Golf Course at 13410 W. Morrison Rd.



Reason for Work

Fox Hollow Club House is showing its age and will benefit from a remodel/renovation. The concept design calls for replacing the carpet, paint, lighting, bathrooms fixtures, etc. The front counter will be relocated and the bar area will move to a better location. The current meeting room will be converted into a golf simulator room, and there will be an addition to the south side of the building to create a new meeting room. Lastly, the patio will be reconfigured and enlarged to allow for more outdoor dining.

Work to be Completed

Interior remodel, 1,000 square foot addition, and concrete replacement on the patio.

Source	2026 Revised	2027	2028	2029	2030	2031
Fox Hollow Club House Renovation						
GOLF COURSE ENTERPRISE FUND	3,950,000	650,000	3,000,000	-	-	-
Total	3,950,000	650,000	3,000,000	-	-	-

Project Name: **Local Drainage Projects**



Location

Alameda and Garrison, W 1st Ave, W 31st Place, Applewood- Urban Drive, and other locations where local drainage needs require immediate attention.

Reason for Work

Drainage improvements will be prioritized, designed, property rights acquired, if needed, and constructed. Flooding of streets, private property, and structures can occur due to an inadequate storm drainage system.

Work to be Completed

Design and installation of drainage facilities, include curb and gutter, open channels and ditches, stormwater inlets, storm sewer and outfall protection.

Source	2026 Revised	2027	2028	2029	2030	2031
Local Drainage Projects						
STORMWATER ENTERPRISE	2,239,623	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000
Total	2,239,623	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000

Project Name: **Sewer Lining**



Location

Locations are prioritized each year for inclusion in the sewer main lining program.

Reason for Work

Persistently clogged and structurally deficient lines are re-lined to correct problems.

Work to be Completed

Works includes cleaning each main, locating service lines tapping the main by video inspection, installing a cured in place liner in each main, re-opening connections at each service line tap and completing a final video inspection, work is completed by a contractor.

Source	2026 Revised	2027	2028	2029	2030	2031
Sewer Lining						
SEWER ENTERPRISE	430,000	430,000	430,000	430,000	430,000	430,000
Total	430,000	430,000	430,000	430,000	430,000	430,000

Project Name: **Sewer Utility Capital Projects**



Location

Locations will be determined per improvement recommendations listed in the Master Plan.

Reason for Work

This program will replace sanitary sewer lines that are undersized or in extremely poor condition, also based on planning ahead of reaching capacity thresholds.

Work to be Completed

Projects will include design, property rights acquisition(s) if needed, and construction.

Source	2026 Revised	2027	2028	2029	2030	2031
Sewer Utility Capital Projects						
SEWER ENTERPRISE	400,000	400,000	400,000	400,000	400,000	400,000
Total	400,000	400,000	400,000	400,000	400,000	400,000

Project Name: **Major Drainageway Improvements**



Location

North Dry Gulch; Dry Gulch - Vance to Teller; Lakewood Gulch - D/S of Welch; Sanderson Gulch - Dover to Allison

Reason for Work

This program will design, acquire property rights (if needed) and construct drainage improvements along the 100-year floodplains. Lakewood also partners with the Mile High Flood District to maintain major drainageways and associated improvements.

Work to be Completed

Includes opening channels, closed conduits (as necessary), and culverts.

Source	2026 Revised	2027	2028	2029	2030	2031
Major Drainageway Improvements						
STORMWATER ENTERPRISE	9,818,878	8,802,079	4,042,079	4,042,079	4,042,079	4,042,079
Total	9,818,878	8,802,079	4,042,079	4,042,079	4,042,079	4,042,079

Project Name: Automatic Water Meter Reading Replacement

Location

All meter locations throughout the system will be upgraded.

Reason for Work

Installing Automatic Meter Reading (AMR) on each account meter will replace the outdated software, increase billing accuracy, and improve time effectiveness by minimizing the time spent to read meters, allowing resources to be utilized on other maintenance obligations.

Work to be Completed

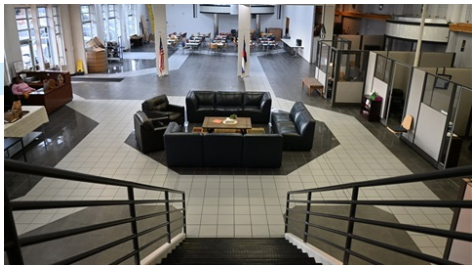
Meter and appurtenance procurement, replacement of all meters, some meter pit modifications and surface restoration completed by a contractor.

Source	2026 Revised	2027	2028	2029	2030	2031
Automatic Water Meter Reading Replacement						
WATER ENTERPRISE	798,732	-	-	-	-	-
Total	798,732	-	-	-	-	-

Project Name: Navigation Center Renovation

Location

8000 W Colfax Ave



Reason for Work

In 2024, City Council approved a supplemental appropriation to purchase, renovate, and operate a navigation center at 8000 W. Colfax Avenue. The City was awarded a $9.3 million grant to acquire and renovate the property, which will provide low-barrier access to housing navigation, supportive services, shelter beds, hygiene facilities, and pathways to permanent housing for unhoused individuals in the community. Phase I renovations started in 2025 and completed in mid-2026. Phase II renovations are expected to start in 2026 and continue into 2027.

Work to be Completed

The navigation center renovation project, which includes mechanical, electrical, plumbing, and interior improvements, is on track for completion by year-end 2027.

Source	2026 Revised	2027	2028	2029	2030	2031
Navigation Center Renovation						
GENERAL FUND	2,325,236	-	-	-	-	-
Total	2,325,236	-	-	-	-	-

Project Name: **Stone House Renovations**

Location
2900 S Estes St

Reason for Work
Stone House Renovations



Work to be Completed
Stone House renovations of exsisting sewer line.

Source	2026 Revised	2027	2028	2029	2030	2031
Stone House Renovations						
CAPITAL IMPROVEMENT FUND	-	130,000	-	-	-	-
Total	-	130,000	-	-	-	-

Project Name: **Civic Center Roof and Mechanical Replacement**

Location
Lakewood Civic Center

Reason for Work
The scope of this project is to replace both the "end of life" Civic Center roof and HVAC systems. We will also evaluate the possibility of adding solar to the project depending on ROI considerations and grant assistance.



Work to be Completed
Replace both the "end of life" Civic Center roof and HVAC systems.

Source	2026 Revised	2027	2028	2029	2030	2031
Civic Center Roof and Mechanical Replacement						
CAPITAL IMPROVEMENT FUND	2,475,000	3,050,000	-	-	-	-
Total	2,475,000	3,050,000	-	-	-	-

Project Name: **Facility Upkeep & Repairs (FUR)**

Location

Whole City

Reason for Work

Covers planned and cyclical work including HVAC servicing, plumbing checks, electrical panel inspections, and lighting repairs. These tasks are performed regularly by internal staff or vendors and are budgeted annually as part of preventive maintenance programming.



Work to be Completed

Covers planned and cyclical work including HVAC servicing, plumbing checks, electrical panel inspections, and lighting repairs.

Source	2026 Revised	2027	2028	2029	2030	2031
Facility Upkeep & Repairs (FUR)						
CAPITAL IMPROVEMENT FUND	825,000	806,000	475,000	502,900	502,900	502,900
Total	825,000	806,000	475,000	502,900	502,900	502,900

Project Name: **EV Infrastructure**

Location

Whole City

Reason for Work

The city plans to utilize EECBG funds to procure and install publicly accessible Electric Vehicle (EV) chargers at three recreation centers. Currently, only one EV charger is accessible to the public at the city's Civic Center. EV charging will provide an essential community amenity to Lakewood residents, particularly for those that do not have access to charging at their place of residence.



Work to be Completed

Recreation Centers EV Chargers Construction & Installation

Source	2026 Revised	2027	2028	2029	2030	2031
EV Infrastructure						
CAPITAL IMPROVEMENT FUND	550,000	300,000	300,000	-	-	-
GRANT FUND	281,050	-	-	-	-	-
Total	831,050	300,000	300,000	-	-	-

Project Name: **Annual Core Technology Infrastructure Replacement**

Location

480 S Allison Pkwy

Reason for Work

The 2026 Core Technology replacement plan supports essential City operations by upgrading key systems, including phone infrastructure, network hardware, other core equipment, and data center resiliency. Future annual costs are based on estimated maximum replacement cycles to maintain system reliability for core technologies.

Work to be Completed

Upgrading key systems, including phone infrastructure, network hardware, other core equipment, and data center resiliency.

Source	2026 Revised	2027	2028	2029	2030	2031
Annual Core Technology Infrastructure Replacement						
EQUIPMENT REPLACEMENT FUND	891,000	-	-	-	-	-
Total	891,000	-	-	-	-	-

Project Name: **Employee Technology Equipment**

Location

Various

Reason for Work

This project represents the annual replacement requirement for 20% of the city's laptops, desktops, monitors, and scanners. Each year's replacement project contributes to the overall plan for full lifecycle refresh every 5 years. This request represents equipment identified for replacement due to being beyond end of life.

Work to be Completed

Annual replacement requirement for 20% of the city's laptops, desktops, monitors, and scanners.

Source	2026 Revised	2027	2028	2029	2030	2031
Employee Technology Equipment						
EQUIPMENT REPLACEMENT FUND	509,000	500,000	500,000	500,000	500,000	500,000
Total	509,000	500,000	500,000	500,000	500,000	500,000

Project Name: **Public Safety Car Radio Replacement Project**

Location

Police Department

Reason for Work

Replacement of 190 PD radios in the vehicles. These units were last replaced in 2016 and are reaching end-of-life (avg. life cycle is 7 years). Delays in replacement past 2026 may cause service outages that impact life and safety.

Work to be Completed

Replacement of 190 PD radios in the vehicles.

Source	2026 Revised	2027	2028	2029	2030	2031
Public Safety Car Radio Replacement Project						
EQUIPMENT REPLACEMENT FUND	750,000	500,000	-	-	-	-
Total	750,000	500,000	-	-	-	-

Project Name: **W Colfax Streetscape & Art Improvements**

Location

West Colfax

Reason for Work

Several infrastructure and placemaking related improvements in addtion to art installations.

Work to be Completed

Median Entry Monument Gateway, District Markers, Banners, Street Furnishings, and Public Art and Placemaking Improvements in Wards 1 and 2

Source	2026 Revised	2027	2028	2029	2030	2031
W Colfax Streetscape & Art Improvements						
CAPITAL IMPROVEMENT FUND	1,407,729	-	-	-	-	-
Total	1,407,729	-	-	-	-	-

Project Name: **40W ArtLine Lighting and Crosswalk Project**

Location

40 W. ArtLine

Reason for Work

Safety improvements along pedestrian paths.

Work to be Completed

Lighting improvements along the pedestrian walks.

Source	2026 Revised	2027	2028	2029	2030	2031
40W ArtLine Lighting and Crosswalk Project						
GRANT FUND	530,000	-	-	-	-	-
Total	530,000	-	-	-	-	-

Lakewood
Colorado

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FISCAL YEAR 2027

APPENDIX





Lakewood
Colorado

Schedule of Large Purchases
2026-2027 Authorization Summary

Department	Description	2026 Original Authorization	2026 Adjustment to Authorization	2026 Total Authorization	2027 Original Authorization	Fund
MAYOR AND CITY COUNCIL						
	Colorado Municipal League	91,372	-	91,372	91,372	General
MAYOR AND CITY COUNCIL	**Total**	**$ 91,372**	**$ -**	**$ 91,372**	**$ 91,372**	
CITY ATTORNEYS OFFICE						
	Outside Legal	190,000	-	190,000	190,000	General
CITY ATTORNEYS OFFICE	**Total**	**$ 190,000**	**$ -**	**$ 190,000**	**$ 190,000**	
CITY CLERK'S OFFICE						
	Elections (Annual/Regular/ Coordinated with Jefferson County)	128,850	-	128,850	128,850	General
	Special Election	45,000	410,000	455,000	-	General
CITY CLERK'S OFFICE	**Total**	**$ 173,850**	**$ 410,000**	**$ 583,850**	**$ 128,850**	
COMMUNITY RESOURCES - ADMIN						
	4th of July Event (Drone Show)	260,000	(12,000)	248,000	248,000	General
	Youth Programs Grants	400,000	-	400,000	400,000	General
COMMUNITY RESOURCES - ADMIN	**Total**	**$ 660,000**	**$ (12,000)**	**$ 648,000**	**$ 648,000**	
COMMUNITY RESOURCES - GOLF						
	Bunker Renovation	-	-	-	750,000	Golf
	Golf Maintenance Tractor Storage Building	500,000	-	500,000	-	Golf
	Club House Renovation	6,000,000	(2,050,000)	3,950,000	650,000	Golf
	Club House Improvements	200,000	-	200,000	200,000	Golf
	Golf Course Maintenance & Improvements	580,000	-	580,000	850,000	Golf
	Soda Lakes Special Assessment	-	260,000	260,000	-	Golf
	Debt Service	641,546	-	641,546	721,225	Golf
	Golf Maintenance Equipment	300,000	-	300,000	300,000	Golf
COMMUNITY RESOURCES - GOLF	**Total**	**$ 8,221,546**	**$ (1,790,000)**	**$ 6,431,546**	**$ 3,471,225**	
COMMUNITY RESOURCES - HERITAGE CULTURE & THE ARTS						
	LCC LED Lighting, Restroom Upgrades, Classroom Renovations, Sound System and Floor Tiling.	166,000	93,281	259,281	-	OS/ TABOR
	Performance Now Theater Co.	400,000	-	400,000	425,000	HCA

Schedule of Large Purchases
2026-2027 Authorization Summary

Department	Description	2026 Original Authorization	2026 Adjustment to Authorization	2026 Total Authorization	2027 Original Authorization	Fund	
	Presley Theatre Productions Corp.	85,000	-	85,000	85,000	HCA	
COMMUNITY RESOURCES - HERITAGE CULTURE & THE ARTS	**Total**	**$ 651,000**	**$ 93,281**	**$ 744,281**	**$ 510,000**		
COMMUNITY RESOURCES - PARKS							
	Meadowlark Park Playground Replacement	420,000	-	420,000	-	OS	
	Park Fertilizer Program	130,000	-	130,000	130,000	General/ OS	
	Park Infrastructure	125,000	-	125,000	125,000	CTF	
	Playground Replacement	200,000	480,000	680,000	120,000	OS/CTF	*
	Residential Tree Assistance Program	100,000	-	100,000	100,000	General	
	Right-of-Way Mowing Contract	162,000	-	162,000	162,000	General	
	Small Park & Median Maintenance Contract	295,000	32,000	327,000	327,000	General	
	Trash Collection	125,000	-	125,000	125,000	General	
COMMUNITY RESOURCES - PARKS	**Total**	**$ 1,137,000**	**$ 512,000**	**$ 1,649,000**	**$ 1,089,000**		
COMMUNITY RESOURCES – PLANNING & CONSTR.							
	Bear Creek Greenbelt Renovations	85,000	-	85,000	85,000	OS/ TABOR	
	Bear Creek Lake Park Improvements	1,063,943	100,000	1,163,943	100,000	OS/ TABOR	
	Belmar Park Improvements	125,000	-	125,000	-	OS	
	Carmody Recreation Center Improvements	2,500,000	500,000	3,000,000	-	OS/ TABOR	
	Carmody Playground Surfacing	350,000	-	350,000	-	TABOR	
	Custodial Services/ Recreation Centers	376,649	(26,000)	350,649	350,649	General	
	Graham Park Renovations	250,000	94,000	344,000	-	TABOR	
	Clements Center Lighted Parking	268,000	(268,000)	-	-	OS	
	Historic Village Improvements	-	439,281	439,281	-	OS	
	Lakewood Park Scorer Booth	110,000	-	110,000	-	OS	
	Kendrick Restroom	251,372	-	251,372	-	CTF	
	Morse Park Pool Design	200,000	-	200,000	300,000	OS/ TABOR	
	Neighborhood Participation Program	180,000	100,400	280,400	180,000	OS/CIF	
	Porter Park	-	-	-	2,500,000	CTF/ CDBG	
	Quail Park	400,000	-	400,000	-	OS	

Schedule of Large Purchases
2026-2027 Authorization Summary

Department	Description	2026 Original Authorization	2026 Adjustment to Authorization	2026 Total Authorization	2027 Original Authorization	Fund	
	Parkland Acquisition	1,000,000	-	1,000,000	500,000	TABOR/ CTF	
	Ravine Park	100,000	-	100,000	-	OS	
	Side Pockets Demolition	-	50,000	50,000	-	TAB	
	Site and Facility Improvements	1,891,000	(1,569,477)	321,523	-	OS	
	Soda Lakes Treatment	-	200,000	200,000	-	OS	
	Two Creeks Demolition (Vance St)	-	100,000	100,000	-	CTF	
	Vivian Park Improvements	-	300,000	300,000	-	CTF	
	Wash Heights/O'Kane planning	-	-	-	100,000	OS	
	Water Rights Consulting	100,000	-	100,000	100,000	OS	
	WF Hayden Park Master Plan	106,000	-	106,000	200,000	OS/CTF	
	Whitlock Rec Center Pool	260,000	-	260,000	-	CTF	*
	Whitlock Gym Floor Improvements	-	-	-	125,000	CTF	
	Wright Street Park Improvements	1,809,656	361,656	2,171,312	-	OS/ TABOR/ GRANTS	
COMMUNITY RESOURCES – PLANNING & CONSTR.	**Total**	**$ 11,426,620**	**$ 381,860**	**$ 11,808,480**	**$ 4,540,649**		
COMMUNITY RESOURCES - RECREATION							
	Aquatic Infrastructure	200,000	-	200,000	200,000	CTF	
	Fitness Center Equipment Replacement	100,000	-	100,000	100,000	ERF	
	Pool Chemicals	100,000	-	100,000	100,000	General	
	Sports League/Officials Contracts	100,000	-	100,000	100,000	General	
COMMUNITY RESOURCES - RECREATION	**Total**	**$ 500,000**	**$ -**	**$ 500,000**	**$ 500,000**		
FINANCE DEPARTMENT							
	Digital Budget Book	69,628	-	69,628	69,628	General	
	Financial Statement Audit	110,000	-	110,000	110,000	General	
	Postage	102,500	-	102,500	102,500	General	
	Revenue System Software	450,000	-	450,000	450,000	General	
FINANCE DEPARTMENT	**Total**	**$ 732,128**	**$ -**	**$ 732,128**	**$ 732,128**		
Economic Development							
	Land Purchase	9,500,000	(9,500,000)	-	10,000,000	EDF	
	Community Support	300,000	(150,000)	150,000	-	EDF	
	Planning Counsulting	45,000	100,000	145,000	145,000	EDF	
Economic Development	**Total**	**$ 9,845,000**	**$ (9,550,000)**	**$ 295,000**	**$ 10,145,000**		

Schedule of Large Purchases
2026-2027 Authorization Summary

Department	Description	2026 Original Authorization	2026 Adjustment to Authorization	2026 Total Authorization	2027 Original Authorization	Fund	
OS - Building Infrastructure							
	Bulk Gas Utility	532,100	-	532,100	532,100	General	
	City Facilities Repairs	500,000	(500,000)	-	-	CIF	
	Civic Center Elevator Plaza Replacement	400,000	(400,000)	-	-	CIF	*
	City Facilities Upkeep & Repairs (FUR)	-	825,000	825,000	806,000	CIF	
	Civic Center HVAC & Roof Replacement Project	-	2,475,000	2,475,000	3,050,000	CIF	
	Custodial Services/ Civic Center	377,592	172,408	550,000	550,000	General	
	Electronic Vehicle Charging Station	386,000	445,050	831,050	-	CIF	*
	Former Terumo Site Improvements	250,000	(250,000)	-	-	CIF	
	Furniture Replacement Municipal Facilities	100,000	-	100,000	100,000	General	
	Public Safety Center Updates	160,000	(160,000)	-	-	CIF	
	PSC Atrium & Exterior Repairs	-	352,000	352,000	-	CIF	*
	Quail Shop Renovations	100,000	-	100,000	-	CIF	
	Stone House Sewer Line Replacement	-	-	-	130,000	CIF	
	Washington Heights Facility Improvements	250,000	(250,000)	-	-	CIF	
OS - Building Infrastructure	**Total**	**$ 3,055,692**	**$ 2,709,458**	**$ 5,765,150**	**$ 5,168,100**		
OS - INFORMATION TECHNOLOGY							
	Asset Management System Annual Subscription	225,000	5,000	230,000	245,000	General	
	Building Permitting System Annual Subscription	215,000	5,000	220,000	230,000	General	
	Network Equipment Maintenance	230,000	(70,000)	160,000	170,000	General	*
	Court System Maintenance	135,000	5,000	140,000	135,000	General	
	Copiers	95,000	-	95,000	95,000	General	
	Microsoft Enterprise Licensing	700,000	-	700,000	700,000	General	*
	Email Security Platform and Awareness Training	80,000	-	80,000	85,000	General	
	Enterprise Technology Management System Annual Subscription	150,000	-	150,000	90,000	General	
	Enterprise GIS Annual Subscription	120,000	-	120,000	120,000	General	
	Datacenter Hardware Replacement	635,000	-	635,000	-	ERF	
	PD Vehicle Radio Replacement	750,000	-	750,000	500,000	ERF	
	Technology Services for Government (.gov) and Other Projects	150,000	-	150,000	-	ERF	

Schedule of Large Purchases
2026-2027 Authorization Summary

Department	Description	2026 Original Authorization	2026 Adjustment to Authorization	2026 Total Authorization	2027 Original Authorization	Fund	
	PC and monitor replacement	509,000	-	509,000	500,000	ERF	
	Network equipment replacement	116,000	-	116,000	-	ERF	*
	Phone system, battery, and power equipment replacement	115,000	-	115,000	-	ERF	
	DBA Services	96,000	-	96,000	96,000	General	
	Managed Detection and Response	256,000	(121,000)	135,000	256,000	General	
	HRIS, Finance and Budget Management System Subscription	570,000	116,000	686,000	700,000	General	
	Radio System Maintenance	200,000	-	200,000	200,000	General	
	Recreation System Annual Subscription	120,000	-	120,000	120,000	General	
	Enterprise Data Backup Subscription	80,000	120,000	200,000	200,000	General	*
	City Facility Video Security Program	150,000	-	150,000	150,000	General/ ERF	
	Web Engagement Annual Subscription	95,000	-	95,000	95,000	General	
	Crime Data Portal Implementation	-	185,000	185,000	-	GRANTS	
	Telecommunications PD Mobile Computers	-	182,000	182,000	191,000	General	
	Telecommunications City Mobile Devices	-	480,000	480,000	504,000	General	
	Telecommunications Internet & Telephony Lines	-	216,000	216,000	230,000	General	*
OS - INFORMATION TECHNOLOGY	**Total**	**$ 5,792,000**	**$ 1,123,000**	**$ 6,915,000**	**$ 5,612,000**		
MUNICIPAL COURT							
	Opioid Outreach Program	120,000	40,000	160,000	160,000	General	
	Public Defender	251,314	-	251,314	251,314	General	
MUNICIPAL COURT	**Total**	**$ 371,314**	**$ 40,000**	**$ 411,314**	**$ 411,314**		
SUSTAINABILITY AND COMMUNITY DEVELOPMENT							
	40W ArtLine Lighting and Crosswalk Project	530,000	-	530,000	-	Grant	
	CDBG homeowner rehab program	170,000	-	170,000	170,000	CDBG	
	Climate Protection Programs	350,000	-	350,000	100,000	General	
	Curbside Residential Waste Grant	-	540,000	540,000	-	Grant	

Schedule of Large Purchases
2026-2027 Authorization Summary

Department	Description	2026 Original Authorization	2026 Adjustment to Authorization	2026 Total Authorization	2027 Original Authorization	Fund	
	Encampment Cleanup Contractor	200,000	-	200,000	200,000	General	
	West Colfax Pedestrian Safety Project	17,473,574	(7,466,749)	10,006,825	8,902,929	Grant/ CIF/ TABOR/ SEF/ LRA/ General	
	W Colfax Streetscape & Art Improvements - Ward 1 & 2	514,000	78,239	592,239	-	CIF	
	EPA Benchmarking Grant	375,000	8,544	383,544	641,518	Grant	
	Organic Waste Pilot Program	65,000	-	65,000	100,000	General	
	Westland Area Proposed Improvements	464,292	414,198	878,490	-	CIF	
	DOLA Navigation Center Rehabilitation	-	4,847,945	4,847,945	-	Grant	
	NEA Our Town Grant	160,000	-	160,000	-	Grant	
	Navigation Center Improvements	-	1,300,000	1,300,000	1,700,000	General	
	Navigation Center Operations	3,000,000	-	3,000,000	3,000,000	General	
SUSTAINABILITY AND COMMUNITY DEVELOPMENT	**Total**	**$ 23,301,866**	**$ (277,823)**	**$ 23,024,043**	**$ 14,814,447**		
POLICE DEPARTMENT							
	Ammunition	183,989	-	183,989	183,989	General	
	Axon Report Writing	165,000	14,951	179,951	179,951	TABOR	
	Body Camera Program	834,180	-	834,180	834,180	TABOR	
	Building Lease	-	116,700	116,700	-	Grant	
	Colorado Auto Theft Prevention (CMATT)	500,000	-	500,000	500,000	Grant	
	Drone First Responder Program	155,867	-	155,867	155,867	TABOR	
	Foothills Animal Shelter Annual Assessment	419,465	37,583	457,048	470,759	General	
	Jefferson Center for Mental Health	155,124	-	155,124	166,776	General	
	Jefferson County Regional Crime Lab	241,170	44,283	285,453	302,431	General	*
	Jeffco Emergency Call Services	2,762,684	190,795	2,953,479	3,097,426	TABOR	*
	Juvenile Assessment Center	100,419	10,039	110,458	111,611	General	*
	PorchLight Family Justice Center	113,598	-	113,598	118,198	General	
	Peace Officer Mental Health	64,556	100,000	164,556	100,000	Grant	*
	RMS Data Storage - Azure Cloud	300,000	-	300,000	300,000	General	*
	RMS Data Storage - Niche	185,000	79,100	264,100	264,100	General	
	Ralston House	-	165,000	165,000	-	TABOR	*

Schedule of Large Purchases
2026-2027 Authorization Summary

Department	Description	2026 Original Authorization	2026 Adjustment to Authorization	2026 Total Authorization	2027 Original Authorization	Fund	
	Seizure Fund	-	-	-	180,000	General	*
	Wellness Psychiatric Services	100,000	-	100,000	-	TABOR	
POLICE DEPARTMENT	**Total**	**$ 5,932,063**	**$ 743,500**	**$ 6,675,563**	**$ 6,601,348**		
PUBLIC WORKS – ADMINISTRATION							
	Potential Grants	1,000,000	-	1,000,000	1,000,000	Grant	
PUBLIC WORKS – ADMINISTRATION	**Total**	**$ 1,000,000**	**$ -**	**$ 1,000,000**	**$ 1,000,000**		
PUBLIC WORKS – ENGINEERING							
	Colfax Water Main Replacement	5,000,000	(5,000,000)	-	-	CIF	
	Contract Building Plan Review Services	200,000	-	200,000	200,000	General	
	Environmental Consulting Services	150,000	(150,000)	-	-	General	
	Recycling Services	177,930	-	177,930	177,930	General	
	Sheridan Blvd Sidewalk (Jewell Ave to Florida Ave)	-	2,420,000	2,420,000	-	Grants/ TABOR	
	Side Pockets Demolition	-	50,000	50,000	-	TABOR	
	Stober Elementary SRTS Sidewalk	991,813	-	991,813	-	Grants/ CIF	
	CIF - Sidewalk-Shared Use Path Construction	1,000,000	(917,966)	82,034	665,000	CIF	
	TABOR - Sidewalk-Shared Use Path Construction	325,000	2,613,813	2,938,813	50,000	TABOR	
	Utility Billing System Annual Costs	105,050	5,050	110,100	115,605	WEF/ SEF/ SWEF	
	Wadsworth at Morrison Road	-	2,154,441	2,154,441	-	Grants	
	Wadsworth Blvd Sidewalk (Mansfield to Jefferson and Eastman to Yale)	-	2,545,544	2,545,544	-	Grants/ Tabor	*
	W-Line Bridge at 6th Ave Lighting Project	19,470	513,870	533,340	-	CIF	
PUBLIC WORKS – ENGINEERING	**Total**	**$ 7,969,263**	**$ 4,234,752**	**$ 12,204,015**	**$ 1,208,535**		
PUBLIC WORKS – FLEET MGMT							
	Electric Vehicle Infrastructure (Charging Stations)	300,000	-	300,000	300,000	CIF	
	Fuel Purchases	1,760,000	-	1,760,000	1,700,000	General	
	Vehicle Repair, Accessory & Maintenance Services	1,500,000	-	1,500,000	1,500,000	General	
	Vehicles and Equipment	4,900,000	(1,270,322)	3,629,678	3,107,322	ERF/ Grants	

Schedule of Large Purchases
2026-2027 Authorization Summary

Department	Description	2026 Original Authorization	2026 Adjustment to Authorization	2026 Total Authorization	2027 Original Authorization	Fund	
PUBLIC WORKS – FLEET MGMT	**Total**	**$ 8,160,000**	**$ (1,270,322)**	**$ 6,889,678**	**$ 6,307,322**		
PUBLIC WORKS – STREET MAINTENANCE							
	Asphalt Supply Contract(Pri/Sec)	237,000	-	237,000	237,000	General	
	Asphalt Surface Restoration	-	-	-	400,000	CIF	
	Belmar Snow Removal	76,445	8,555	85,000	85,000	General	
	Clean Lakewood Initiative	170,000	-	170,000	170,000	General	
	Concrete Repair Program	1,850,000	-	1,850,000	2,792,220	CIF	*
	Crack Seal Contract	400,000	-	400,000	350,000	CIF	
	Miscellaneous Concrete Repair	200,000	-	200,000	262,000	CIF	
	Snow and Ice Materials	395,000	-	395,000	395,000	General	
	Snowplow Contracting Services	375,000	-	375,000	375,000	General	
	Street Overlay Contract	5,500,000	-	5,500,000	6,211,216	CIF	
PUBLIC WORKS – STREET MAINTENANCE	**Total**	**$ 9,203,445**	**$ 8,555**	**$ 9,212,000**	**$ 11,277,436**		
PUBLIC WORKS – TRANSPORTATION ENG							
	20th/Teller Signal Rebuild & Sidewalk	-	600,000	600,000	-	CIF/TABOR	
	27th and Youngfield	-	200,000	200,000	-	CIF	
	6th Ave and Wadsworth Interchange Partnering	1,000,000	3,500,000	4,500,000	-	CIF	
	6th and Wadsworth Aesthetic Enhancements	-	60,000	60,000	-	CIF	
	Alameda/Urban & Miss/Union signal rebuilds	-	900,000	900,000	-	CIF	
	Annual Traffic Signal Replacements	905,000	(455,000)	450,000	400,000	CIF	*
	Electricity for Street Lights	1,705,737	-	1,705,737	1,705,737	General	
	Heavy Maintenance Contract Work (Traffic Safety/Signal Maintenance)	640,000	-	640,000	640,000	General CIF	*
	On Call Traffic Consultant	200,000	-	200,000	200,000	CIF	*
	Pavement Markings and Signs	252,165	-	252,165	252,165	CIF	
	Residential Parking Permit Program	250,000	(130,000)	120,000	120,000	CIF	
	Separated Bike Lanes	200,000	-	200,000	478,000	CIF	
	Signal Inspections	100,000	-	100,000	100,000	CIF	
	Street Light Repairs and Maintenance	500,000	-	500,000	500,000	General	
	Traffic Safety Improvements	582,000	39,000	621,000	627,000	CIF	
	Traffic Signal Reconstruction on Alameda & Utah	-	845,000	845,000	-	TABOR	

Schedule of Large Purchases
2026-2027 Authorization Summary

Department	Description	2026 Original Authorization	2026 Adjustment to Authorization	2026 Total Authorization	2027 Original Authorization	Fund	
	Traffic Signal Reconstruction on Simms St at 8th Ave	-	884,544	884,544	-	TABOR/ CIF	*
PUBLIC WORKS – TRANSPORTATION ENG	**Total**	**$ 6,334,902**	**$ 6,443,544**	**$ 12,778,446**	**$ 5,022,902**		
PUBLIC WORKS – SEWER UTILITY							
	Sanitary Sewer Root Cutting and Video Inspection of Pipelines Program	175,000	-	175,000	175,000	SEF	
	Sewer Master Plan	100,000	-	100,000	-	SEF	
	Sewer Lining Contracts	400,000	-	400,000	400,000	SEF	
	Sewer Utility Capital Projects	400,000	-	400,000	400,000	SEF	*
	Wastewater Treatment Charges	4,300,000	-	4,300,000	4,675,000	SEF	
PUBLIC WORKS – SEWER UTILITY	**Total**	**$ 5,375,000**	**$ -**	**$ 5,375,000**	**$ 5,650,000**		
PUBLIC WORKS – STORMWATER UTILITY							
	Local Drainageway Improvements	1,000,000	1,239,623	2,239,623	1,000,000	SWEF	
	Major Drainageway Improvements	8,145,000	1,673,878	9,818,878	8,802,079	SWEF	
	Stormwater Maintenance Services	400,000	-	400,000	400,000	SWEF	
PUBLIC WORKS – STORMWATER UTILITY	**Total**	**$ 9,545,000**	**$ 2,913,501**	**$ 12,458,501**	**$ 10,202,079**		
PUBLIC WORKS – WATER UTILITY							
	Automatic Meter Reading (AMR) - Water Utility	-	798,732	798,732	-	WEF	
	Potable Water Purchases	1,130,000	-	1,130,000	1,130,000	WEF	
PUBLIC WORKS – WATER UTILITY	**Total**	**$ 1,130,000**	**$ 798,732**	**$ 1,928,732**	**$ 1,130,000**		
NON-DEPARTMENTAL							
	ADA Remediation and Consultation	500,000	-	500,000	300,000	PCF	
	Safety and Security	150,000	210,000	360,000	470,000	PCF/ WCF	
	Dental Insurance	975,000	(39,000)	936,000	936,000	General	
	Employer Pension Contributions	11,940,949	118,211	12,059,160	12,403,505	All	
	Claims and Settlements	3,500,000	220,000	3,720,000	2,720,000	PCF/ WCF	
	Insurance Premiums (Liability, Property/Casualty, Workers' Compensation)	1,515,000	237,600	1,752,600	2,103,120	PCF/ WCF	

Schedule of Large Purchases
2026-2027 Authorization Summary

Department	Description	2026 Original Authorization	2026 Adjustment to Authorization	2026 Total Authorization	2027 Original Authorization	Fund	
	Life Insurance	274,300	-	274,300	274,300	General	
	Long-term Disability Insurance	489,250	-	489,250	489,250	General	
	Medical Insurance	15,387,017	(550,677)	14,836,340	15,554,320	General	
	Medical Insurance (Retiree)	174,000	(14,000)	160,000	160,000	General	
	Molholm Land Purchase	-	-	-	3,000,000	CIF	
	Navigation Center	10,000,000	(1,000,000)	9,000,000	3,000,000	General	
	Previous City Manager's Trust	310,000	(60,000)	250,000	250,000	General	
	Retiree Health	340,000	(190,000)	150,000	150,000	General	
	Risk Third Party Administrator	440,000	-	440,000	440,000	PCF/ WCF	*
	Survivor Benefits	138,000	-	138,000	138,000	General	
	Unemployment Claims - State of Colorado	150,000	(42,000)	108,000	108,000	General	
	Vision Insurance	125,000	-	125,000	125,000	General	
NON-DEPARTMENTAL	**Total**	**$ 46,408,516**	**$ (1,109,866)**	**$ 45,298,650**	**$ 42,621,495**		
TOTAL PURCHASES $85,000 AND GREATER		**$ 167,207,577**	**$ 6,402,172**	**$ 173,609,749**	**$ 139,073,202**		

FUND:
CDBG = Community Development Block Grant
CIF = Capital Improvement Fund
CTF = Conservation Trust Fund
ED = Economic Development
ERF = Equipment Replacement Fund
HCA = Heritage Culture and The Arts Fund
OS = Open Space Fund
PCF = Property & Casualty Fund
SEF = Sewer Enterprise Fund
SWEF = Stormwater Enterprise Fund
WCF = Worker's Comp Fund
WEF = Water Enterprise Fund
* = Sole Source

The information presented in the list of capital purchases reflects updates to item names and descriptions made after the proposed budget was printed. These adjustments are administrative in nature and intended to provide clearer detail about the purchases. No changes have been made to the total appropriated dollar amounts or to the overall approved budget. The schedule above is required by City Council.

Schedule of Transfers

	2025 Actual	2026 Budget	2026 Revised	2027 Budget
FROM:				
TO:				
TRANSFER PURPOSE				
General Fund	**$ 15,938,610**	**$ 10,000,000**	**$ 8,420,138**	**$ 6,183,443**
Capital Improvement Fund	**$ 500,000**	**$ -**	**$ -**	**$ -**
Building Infrastructure Maintenance	500,000	-	-	-
Heritage, Culture, and The Arts Fund	**$ 1,100,000**	**$ 1,100,000**	**$ 1,100,000**	**$ 1,100,000**
City Participation	1,100,000	1,100,000	1,100,000	1,100,000
Grants Fund	**$ 500,000**	**$ 500,000**	**$ -**	**$ -**
City Match to Grant Fund	500,000	500,000	-	-
Equipment Replacement Fund	**$ 1,500,000**	**$ 100,000**	**$ 100,000**	**$ 600,000**
IT Infrastructure Sustainability Program	1,400,000	-	-	500,000
Recreation Gym Equipment	100,000	100,000	100,000	100,000
TABOR Fund	**$ 12,338,610**	**$ 8,300,000**	**$ 7,220,138**	**$ 4,483,443**
2024 TABOR Non-Refund	12,338,610	-	-	-
2025 TABOR Non-Refund (Estimate)	-	8,300,000	7,220,138	-
2026 TABOR Non-Refund (Estimate)	-	-	-	4,483,443
Stormwater Fund	**$ -**	**$ -**	**$ -**	**$ -**
Internal Loan for North Dry Gulch	-	-	-	-
Medical & Dental Self-Insurance Fund	**$ 2,200,000**	**$ 2,600,000**	**$ 2,200,000**	**$ 1,600,000**
Property & Casualty Self-Insurance Fund	$ 1,600,000	$ 2,600,000	$ 2,200,000	$ 1,600,000
Worker's Compensation Self-Insurance Fund	$ 600,000	$ -	$ -	$ -
Stormwater Fund	**$ -**	**$ 1,203,731**	**$ 1,203,731**	**$ 1,203,731**
General Fund	**$ -**	**1,203,731**	**1,203,731**	**$ 1,203,731**
North Dry Gulch Loan Re-payment		1,203,731	1,203,731	1,203,731
Economic Development Fund	**$ 1,336,692**	**$ -**	**$ 173,979**	**$ 108,035**
TABOR Fund	**$ 1,336,692**	**$ -**	**$ 173,979**	**$ 108,035**
2024 TABOR Non-Refund	1,336,692			
2025 TABOR Non-Refund (Estimate)			173,979	
2026 TABOR Non-Refund (Estimate)				108,035
Capital Improvement Fund	**$ 2,103,747**	**$ 1,500,000**	**$ 3,504,844**	**$ 3,510,261**
TABOR Fund	**$ 2,103,747**	**$ 1,500,000**	**$ 1,304,844**	**$ 810,261**
2024 TABOR Non-Refund	2,103,747			
2025 TABOR Non-Refund (Estimate)		1,500,000	1,304,844	
2026 TABOR Non-Refund (Estimate)				810,261
Equipment Replacement Fund	**$ -**	**$ -**	**$ 2,200,000**	**$ 2,700,000**
Vehicle Replacement	-	-	2,200,000	2,200,000
PD Radios				500,000
TABOR Fund	**$ 24,874,280**	**$ -**	**$ -**	**$ -**
General Fund	**$ 24,874,280**	**$ -**	**$ -**	**$ -**
B&O Settlement Transfer	$ 24,874,280	-	-	-
TOTAL TRANSFERS	**$ 46,453,329**	**$ 15,303,731**	**$ 15,502,693**	**$ 12,605,471**

*The Lakewood Reinvestment Authority is a separate legal entity not presented in this budget document.

Schedule of Supplemental Appropriations
2026-2027 Authorization Summary

Department	Amount	Description		1st Reading Date	2nd Reading Date	Fund
CITY CLERK'S OFFICE	$ 155,000	AUTHORIZING A SUPPLEMENTAL APPROPRIATION OF GENERAL FUNDS TO THE 2026 ANNUAL BUDGET IN THE AMOUNT OF $155,000 AND AUTHORIZING THE EXPENDITURE OF THESE FUNDS BY THE CITY CLERK'S OFFICE TO PAY FOR EXPENSES RELATED TO THE SPECIAL MUNICIPAL ELECTION TO BE HELD ON APRIL 7, 2026	O 2026-09	2/9/2026	2/23/2026	General
SUSTAINABILITY AND COMMUNITY DEVELOPMENT	$ 150,000	AUTHORIZING SUPPLEMENTAL APPROPRIATIONS TO THE 2026 REVISED ANNUAL BUDGET IN THE AMOUNT OF $150,000 IN RECOGNITION OF GRANTS RECEIVED FROM THE COLORADO DEPARTMENT OF LOCAL AFFAIRS	O 2026-10	3/9/2026	3/23/2026	Grants
PUBLIC WORKS	$ 1,037,600	AUTHORIZING SUPPLEMENTAL APPROPRIATIONS TO THE 2026 REVISED ANNUAL BUDGET IN THE AMOUNT OF $1,037,000 IN THE GRANT FUND IN RECOGNITION OF GRANTS RECEIVED FROM THE COLORADO DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT AND $3,500,000 IN THE CAPITAL IMPROVEMENT FUND TO ENABLE AN INTERGOVERNMENTAL AGREEMENT WITH THE COLORADO DEPARTMENT OF TRANSPORTATION	O 2026-12	3/23/2026	4/6/2026	Grants
PUBLIC WORKS	$ 3,500,000	AUTHORIZING SUPPLEMENTAL APPROPRIATIONS TO THE 2026 REVISED ANNUAL BUDGET IN THE AMOUNT OF $1,037,000 IN THE GRANT FUND IN RECOGNITION OF GRANTS RECEIVED FROM THE COLORADO DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT AND $3,500,000 IN THE CAPITAL IMPROVEMENT FUND TO ENABLE AN INTERGOVERNMENTAL AGREEMENT WITH THE COLORADO DEPARTMENT OF TRANSPORTATION	O 2026-12	3/23/2026	4/6/2026	CIF
SUSTAINABILITY AND COMMUNITY DEVELOPMENT	$ 3,000,000	AUTHORIZING SUPPLEMENTAL APPROPRIATIONS TO THE 2026 REVISED ANNUAL BUDGET IN THE AMOUNT OF $3,000,000.00 FROM JEFFERSON COUNTY	O 2026-18	4/27/2026	5/11/2026	General
CITY CLERK'S OFFICE	$ 225,000	AUTHORIZING SUPPLEMENTAL APPROPRIATIONS TO THE 2026 ANNUAL BUDGET IN THE AMOUNT OF $225,000 IN THE GENERAL FUND TO PAY FOR EXPENSES RELATED TO THE GENERAL ELECTION TO BE HELD ON NOVEMBER 3, 2026	O 2026-29	8/24/2026	9/23/2026	General

FUND:
General = General Fund
Grants = Grants Fund
CIF = Capital Improvement Fund

Acronyms

ACH	Automated Clearing House
ACIC	Advisory Commission for an Inclusive Community
ADA	Americans with Disabilities Act
AHCA	American Health Care Act
APCO	Association of Public Communications Officials
BCLP	Bear Creek Lake Park
CAD	Computer-Aided Dispatch
CADD	Computer-Aided Design and Drafting
ACFR	Annual Comprehensive Financial Report
CAO	City Attorney's Office
CBI	Colorado Bureau of Investigation
CBM	Construction and Building Maintenance division
CCC	Clements Community Center
CCIC	Colorado Crime Information Center
CDBG	Community Development Block Grant
CDOT	Colorado Department of Transportation
CIF	Capital Improvement Fund
CIPP	Capital Improvement and Preservation Plan
CJIS	Criminal Justice Information System
CML	Colorado Municipal League
COBRA	Consolidated Omnibus Budget Reconciliation Act of 1985
COP	Certificate of Participation
CORA	Colorado Open Records Act
CPA	Certified Public Accountant
CPPB	Certified Professional Public Buyers
CPPO	Certified Public Procurement Officers
CR	Community Resources
CTF	Conservation Trust Fund
DDACTS	Data-Driven Approaches to Crime and Traffic Safety
DMV	Department of Motor Vehicles
DNA	Deoxyribonucleic Acid
DRCOG	Denver Regional Council of Governments
DUI	Driving Under the Influence
ECE	Early Childhood Education
ED	Economic Development Fund
EEO	Equal Employment Opportunity
EEOC	Equal Employment Opportunity Commission
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
ERF	Equipment Replacement Fund
EUDL	Enforcing Underage Drinking Laws
FASTER	Funding Advancement for Surface Transportation and Economic Recovery (defined within the Colorado Revised Statute, Title 43, Article 4, Part 8)
FBI	Federal Bureau of Investigations
FCC	Federal Communications Commission
FCPA	Fair Campaign Practices Act
FEMA	Federal Emergency Management Agency
FEVER	Fostering Electric Vehicle Expansion in the Rockies
FLSA	Fair Labor Standards Act
FMLA	Family Medical Leave Act
FTA	Federal Transportation Act
FTE	Full Time Equivalent
GAAFR	Governmental Accounting, Auditing, and Financial Reporting
GAAP	Generally Accepted Accounting Principles

GASB	Government Accounting Standards Board
GENERAL	General Fund
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GOCO	Great Outdoors Colorado
GOLF	Golf Course Fund
GSA	General Services Administration (United States)
HCA	Heritage Culture & The Arts Fund
HES	Hazard Elimination Safety (Federal Funds)
HIPAA	Health Insurance Portability & Accountability Act
HOME	Home Investment Partnerships Program
HRA	Health Reimbursement Account
HSIP	Highway Safety Improvement Program Federal Funds
HUD	Housing and Urban Development (U.S. Department)
IGA	Intergovernmental Agreement
IT	Information Technology
JAG	Justice Assistance Grant
JCOS	Jefferson County Open Space (Grant)
JIS	Juvenile Information System
LEAD	Law Enforcement Assisted Diversion
LEAF	Law Enforcement Assistance Fund
LEAP	Low-Income Energy Assistance Program
LLC	Limited Liability Company
LLEBG	Local Law Enforcement Block Grant
LRA	Lakewood Reinvestment Authority
LRT	Light Rail Transit
MATT	Metropolitan Auto Theft Task Force
MD	Medical & Dental Self-Insurance
MDEDC	Metro Denver Economic Development Corporation
MHFD	Mile High Flood District
NCGA	National Council on Governmental Accounting
NIBRS	National Incident Based Reporting System
NIMS	National Incident Management System
NLC	National League of Cities
NRS	Neighborhood Revitalization Strategy
NPP	Neighborhood Participation Program
ODP	Official Development Plan
OEDIT	State Office of Economic Development & International Trade
OSF	Open Space Fund
OSHA	Occupational Safety & Hazards Authority
PCF	Property/Casualty Self-Insurance Fund
PEG	Public, Education and Government
PIF	Public Improvement Fee
POST	Peace Officer Standards and Training
PPACA	Patient Protection & Affordable Care Act
PSAP	Public Safety Answering Point
PW	Public Works
RISE	Recreational Inclusive Services for Everyone
RMS	Records Management System
ROI	Return on Investment
RTD	Regional Transportation District
SCFD	The Scientific and Cultural Facilities District
SEF	Sewer Enterprise Fund
SET	Special Enforcement Team
SHSG	State Historical Society Grant

SMU	Stormwater Management Utility
SRO	School Resource Officer
SRTS	Safe Routes to School Grant
STP-M	Surface Transportation Program Metro (Federal Funds)
SWAT	Special Weapons and Tactics
SWEF	Stormwater Enterprise Fund
TABOR	Taxpayers' Bill of Rights
TAP	Transportation Alternatives Program
TEA-21	Transportation Equity Act for the 21st Century
TIF	Tax Increment Financing
UDFCD	Urban Drainage and Flood Control District
UPPCC	Universal Public Procurement Certification Council
VOA	Volunteers of America
WCF	Worker's Compensation Self-Insurance Fund
WEF	Water Enterprise Fund
WMDTF	West Metro Drug Task Force

Glossary

Account

A record of a business transaction; a reckoning of money received or paid.

Accounting System

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accounts Payable

A short-term liability account reflecting amounts owed to others for goods and services received by the City (but not including amounts due to other funds).

Accounts Receivable

An asset account reflecting amounts due from others for goods or services furnished by the City, but not including amounts due from other funds.

Accrual Basis

The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Ad Valorem Tax

A tax based on value (e.g., a property tax)

Allocation

Funds that are apportioned or designated to a program, function, or activity.

Americans with Disabilities Act (ADA)

The Americans with Disabilities Act prohibits discrimination, based on disability, in employment, public accommodations, government services, transportation and telecommunications.

Appropriation

The legal authorization by City Council to make expenditures and/or to incur obligation for specific purposes.

Arbitrage

The simultaneous purchase and sale of the same or similar asset in different markets to profit from small differences in the asset's listed price.

Assessed Valuation

A valuation set upon real estate or other property by a government as a basis for levying taxes. The County Assessor determines the assessed valuation of residential and commercial property as a percentage of its actual value using an established base year for calculating the property values.

Assets

Resources owned or held by a government which have monetary value.

Audit

An official inspection of an individual's or organization's accounts, typically by an independent body.

Balanced Budget

Pursuant to Article XII, Section 12.3(g) of the Lakewood City Charter: "The adopted budget for the ensuing fiscal year shall include…the balance between total estimated expenditures and total estimated revenues, including surpluses."

Basis of Accounting

A term used when revenues, expenditures, expenses, and transfers are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing and characterization of the

measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

Bear Creek Lake Park (BCLP)

A regional 2,624 acre park that includes the Soda Lakes. Activities include fishing, boating, sailing, wind surfing, horseback riding, overnight camping, walking trails; open space, nature viewing, interpretive programs, swim beach, picnic shelters and tables, outdoor barbeques, restrooms, and bike trails.

Bond

Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified fixed rate.

Budget

The City's operational and functional plan balancing expenditures for a fiscal year with the expected income or revenue for the fiscal year. A budget identifies the various programs, goals, activities, expectations, and results/benefits.

Budget Message

A summary and general discussion of the proposed budget, accompanying the budget document. The budget message is presented in writing by the City Manager, who is the individual under the Lakewood City Charter responsible for proposing the annual budget.

Capital Assets

Assets of a long-term character which are intended to continue to be held or used beyond one year, such as land, buildings, and improvements.

Capital Improvement and Preservation Plan (CIPP)

A five-year plan for capital construction and/or maintenance associated with preserving capital assets of the City.

Capital Improvement Fund (CIF)

The purpose of the Capital Improvement Fund is to account for expenditures for the acquisition, construction, and improvement of capital assets. Revenue for this fund is primarily derived from 0.5% of the City's three percent (3%) sales and use taxes.

Capital Outlay

The expenditure category that results in the acquisition of, or addition to, fixed assets, including equipment, fixtures, motor vehicles, etc. with an individual cost of $5,000 or greater, land and buildings of $50,000, and infrastructure of $100,000, and an estimated useful life in excess of one year.

Capital Projects Funds

Capital Projects Funds are created to account for resources used for the acquisition, construction, and maintenance of major capital facilities other than those financed by proprietary funds and trust funds. These funds are established to maintain a separate accounting of specific capital projects as directed by the City Council.

Certificate of Participation (COP)

Certificates of Participation are obligations issued to finance assets that can be leased, including land, buildings, and equipment. The municipality makes lease payments over a specified period of time to use the property or equipment. The lease payments are subject to annual appropriation by the City Council.

Citizen Participation Plan

The plan sets forth policies and procedures for citizen participation as it relates to the Community Development Block Grant (CDBG) and HOME programs to ensure that requirements of the U.S. Department of Housing and Urban Development (HUD) are met.

Colorado Bureau of Investigation (CBI)

The Colorado Bureau of Investigation is a central crime bureau and laboratory providing criminal investigative support to Law Enforcement agencies to aid in

prevention, detection, and investigation of criminal activity throughout the state of Colorado.

Colorado Crime Information Center (CCIC)

Colorado Crime Information Center is the database link to criminal history and warrant information.

Colorado Department of Transportation (CDOT)

The Colorado Department of Transportation is responsible for construction and maintenance of the State highway system and bridges.

Colorado Municipal League (CML)

The Colorado Municipal League is a nonprofit, nonpartisan organization that represents Colorado's cities and towns collectively in matters before the state and federal government and provides a wide range of information services to assist municipal officials in managing their governments.

Commission on Accreditation for Law Enforcement Agencies

The Commission is a non-profit corporation that administers the law enforcement accreditation program. The Commission develops standards, and evaluates local law enforcement agencies on their ability to meet/exceed standards of professional excellence.

Community Development Block Grant (CDBG)

Community Development Block Grants provide financial assistance to communities for public facilities and planning activities that address issues detrimental to the health and safety of local residents, and to reduce the costs of essential community services. The U.S. Department of Housing and Urban Development funds the Community Development Block Grant program.

Community Policing

Community Policing is proactive, solution-based, and community driven. It occurs when law-abiding citizens work together to ensure a safe environment.

Annual Comprehensive Financial Report (ACFR)

The Annual Comprehensive Financial Report provides information which is used by investment companies such as Moodys' Investors Services and Standard and Poors Corporation to determine the City's fiscal integrity and set bond rates. It includes a comprehensive presentation of the City's financial and operating activities.

Comprehensive Plan

The plan sets the policies and guidelines for the development and re- development within the City of Lakewood.

Computer-Aided Design and Drafting (CADD)

Personal computer based software used by engineering technicians to development construction drawings for street, sanitary sewer and storm sewer projects.

Conservation Trust (CT) Fund

This fund is established as required by Section 31-25-220, Colorado Revised Statutes, 1973 to account for monies received from the State of Colorado for Conservation Trust Fund (lottery) purposes.

Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA)

This is a law that requires employers to offer continued medical and dental coverage to employees and/or their dependents who have had a qualifying event which makes them no longer eligible for coverage on the employer's plans.

Contingency

Funds appropriated to cover unexpected expenses that may occur during the budgeted year.

Contractual Services

Services that are purchased from other private or governmental entities under a contract.

Corridor Plan

Corridor plans are created for areas along Lakewood's major streets providing an overall vision for the corridor.

Debt

An obligation resulting from the borrowing of money or from the purchase of goods and services.

Deficit

(1) The excess of the liabilities of a fund over its assets (2) The excess of expenditures over revenues during an accounting period, or in the case of proprietary (Enterprise) funds, the excess of expenses over revenues during an accounting period.

Dental Self-Insurance Fund

This fund was established by Ordinance O-2006-22 for employee medical and/or dental self-insurance purposes which include the payment of claims, administrative expenses, legal expenses, and payment for prevention efforts.

Denver Regional Council of Governments (DRCOG)

The Denver Regional Council of Governments is a voluntary association of 49 county and municipal governments in the greater Denver, Colorado area. The Council works together to address issues of regional concern including growth and development, transportation, the environment, provision of services to the region's older population, and performs analysis of economic and development trends.

Depreciation

(1) Expiration in the service life of fixed assets attributable to wear and tear, deterioration, inadequacy and obsolescence (2) The portion of the cost of a fixed asset charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Duty Death & Disability Trust Fund

This non-city fund was established under the provisions of the Police Duty Death & Disability Trust Agreement to provide benefits to survivors and dependents of police agents killed or agents incurring a total disability in the line of duty.

Economic Development Fund

The Economic Development Fund is established by Ordinance 85-54 to provide financial assistance for public improvements for certain business enterprises which further the economic development goals of the City.

Emergency Operations Center (EOC)

An Emergency Operations Center is a central command and control facility responsible for carrying out the principles of emergency preparedness and emergency management, or disaster management functions at a strategic level in an emergency situation, and ensuring the continuity of operation of the City.

Eminent Domain

The power of the City to acquire private property for public use in exchange for the payment of just compensation. This authority originates in the United States Constitution and is conferred upon cities and towns by state law and upon Lakewood by the Home Rule Charter. It is the policy of the City of Lakewood to view eminent domain as an extraordinary remedy, to be utilized only in after all reasonable attempts at negotiation have failed, and only in strict accordance with all required procedures.

Encumbrances

Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to

private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the City Council has decided that periodic determination of net income is appropriate for accountability purposes.

Equal Employment Opportunity Laws (EEO)

Equal Employment Opportunity laws prevent discrimination by employers, based on race, sex, religion, national origin, physical disability, and age.

Equipment Replacement Fund (ERF)

The Equipment Replacement Fund is established to maintain a reserve to replace equipment when it becomes most economical. The Capital Improvement Fund and all Enterprise Funds are charged both direct and indirect fees through the charge back process for vehicle and equipment replacement.

Expenditures

The outlay of cash for goods or services which result in a decrease in net financial resources.

Family Medical Leave Act (FMLA)

The Federal Family Medical leave Act of 1993 is a law that requires employers to give employees time off for serious health conditions of themselves or certain specified family members or during the birth or adoption of a child.

Federal Emergency Management Agency (FEMA)

The Federal Emergency Management Agency is an independent agency of the federal government charged with building and supporting the nation's emergency management system. FEMA's mission is to reduce loss of life and property and protect our nation's critical infrastructure from all types of hazards through a comprehensive, risk-based, emergency management program of mitigation, preparedness, response and recovery.

Fee

A charge levied to a user of a specific good or service in direct exchange for that good or service.

Fiduciary Funds

Fiduciary Funds are either Trust Funds or Agency Funds. Trust Funds are used to account for assets held by the government in a trustee capacity. Agency Funds are used to account for assets held by the government as an agent for individuals, private organizations, and other governments and/or funds.

Fiscal Year

A twelve-month period of time to which the annual budget applies, and, at the end of which, a governmental unit determines its financial position and results of its operations.

Full Time Equivalent (FTE)

Full Time Equivalent means the budgetary equivalent of one permanent position continuously filled full time (2,080 hours per year) for an entire fiscal year.

Fund

An independent fiscal and accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with law, regulations, policies, restrictions or limitations.

Fund Balance

The excess or deficiency of the assets of a fund over its liabilities and reserves at any point in time.

General Fund

The General Fund account for all transactions of the City of Lakewood not accounted for in other funds and is the City's primary operating fund. This fund represents an accounting for the City's ordinary operations financed from taxes and other general revenues and is the City's most significant fund in relation to overall expenditures.

Generally Accepted Accounting Principles (GAAP)

Comprehensive standards and applications established for presenting and reporting financial transactions in the United States.

Geographic Information System (GIS)

A Geographic Information System is a computer system capable of assembling, storing, manipulating, and displaying geographically referenced information, i.e., data identified according to their locations.

Golf Course Fund

The Golf Course Fund was established in 1990 to develop the Fox Hollow at Lakewood Golf Course, which opened in August 1993. An additional golf course, Homestead Golf Course, was completed in summer 2002.

Government Finance Officers Association (GFOA)

GFOA is the professional association of state/provincial and local finance officers in the United States and Canada. The GFOA is dedicated to the sound management of government financial resources.

Governmental Accounting Standards Board (GASB)

The Governmental Accounting Standards Board was organized in 1984 by the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governmental entities. The GASB's function is important because external financial reporting can demonstrate financial accountability to the public and is the basis for investment, credit, and many legislative and regulatory decisions.

Governmental Funds

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, and capital projects funds.

Grants

Contributions or gifts of cash or other assets from another government, or a private or non-profit entity. Grants are generally to be used or expended for a specific purpose, activity, or facility.

Grants Fund

The Grants Fund was established to maintain a separate accounting for Federal, State, and other qualified grants.

Great Outdoors Colorado (GOCO)

Created by voters in 1992 to distribute lottery proceeds to outdoor projects, including wildlife.

Heritage, Culture & The Arts Fund

This fund is established to provide a full complement of heritage, cultural, and art activities to the general public on a continuing basis financed primarily through user charges.

HOME Grant Funds

HOME Grant funds are made available by the U.S. Department of Housing and Urban Development. The Grant program is designed to encourage partnerships between federal, state and local governments, housing developers, and/or nonprofit service agencies. Grants are used to fund the construction and rehabilitation of affordable housing for low-income families.

Information Technology (IT)

Includes matters concerned with the furtherance of computer science and technology, design, development, installation and implementation of information systems and applications.

Intergovernmental Agreement (IGA)

Formal agreements between governments that promote and coordinate cooperation.

Intergovernmental Revenues

Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Funds Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental units, or to other governmental units, on a cost-reimbursement basis

Juvenile Information System (JIS)

A cooperative program that shares juvenile records with authorized/ participating agencies.

KLTV 8

KLTV 8 is the letters used to identify the City's Cable Broadcasting Station:

K - all stations west of the Mississippi use the K

L - Lakewood

TV - Television

8 - Cable channel number utilized for the television station

Lakewood Legacy Foundation

The Lakewood Legacy Foundation was started in 1986 as a community trust and is a 501(C)(3) tax-exempt entity under the Internal Revenue Code. The Foundation has broadened its scope to include the future funding of a wide range of nonprofit programs.

Lakewood Reinvestment Authority (LRA)

On November 4, 1997, Lakewood voters authorized the creation of an urban renewal authority. Consequently, The Lakewood Reinvestment Authority was formed and officially created on January 12, 1998. The goal of the Lakewood Reinvestment Authority is to assure economic soundness of public/private development within the City and a commitment to increasing the overall revenue base. The LRA is an entity that is legally separate from the City.

Leads Online

An online investigation software system for law enforcement, providing a cloud based software program to manage pawn shop transactions. The software program allows for rapid cross-jurisdiction reporting and investigation.

Light Rail Transit (LRT)

Light rail transit is a mode of urban transportation utilizing predominantly reserved but not necessarily grade-separated rights-of-way. Electrically propelled rail vehicles operate singly or in trains. LRT provides a wide range of passenger capabilities and performance characteristics at moderate costs.

Limited Liability Company (LLC)

A Limited Liability Company is essentially a business entity created by contract between the members, much as a general partnership. An LLC has members rather than shareholders. It has a manager or managers instead of a board of directors. Management may be vested in the members or it may be vested in the manager(s). The members are protected from personal liability for the acts of the LLC, much like shareholders of a corporation.

Line Item

Funds requested and/or appropriated on a detailed or itemized basis.

Local Growth

"Local Growth" for a non-school district means a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements, and additions to, minus deletions from, taxable real property.

Local Law Enforcement Block Grant (LLEBG)

The Local Law Enforcement Block Grant program was created in May 1986 to assist state and local authorities

in developing programs that focus on developing criminal justice strategies to achieve safe communities.

Major Fund

The General Fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures / expenses, assets, or liabilities are at least 10 percent (10%) of corresponding totals for all governmental or enterprise funds and at least 5 percent (5%) of the aggregate amount for all governmental and enterprise funds for the same item. Any other governmental or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

Master Plan

A planning guide that provides a framework for general department direction and large-scale projects with multiple elements. A master plan outlines appropriate measures for development and sustainability, generally over five to ten year intervals and may include: public input through meetings, focus groups, and citizen surveys; programming, inventory, and budgetary analysis; service and gap analysis; and goals and recommendations to meet future needs.

Metro Denver Economic Development Corporation (MDEDC)

The Metro Denver Economic Development Corporation is a public-private not-for-profit economic development organization comprised of over 58 cities, counties, and economic development agencies providing a broad array of services to assist companies with location, expansion, and market decisions.

Mill Levy

Rate by which assessed valuation is multiplied to determine property tax. A mill is 1/10 of one cent or $1.00 of tax for each $1,000 of assessed value.

Modified Accrual Basis

The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for inventories and prepaid insurance.

National League of Cities (NLC)

The National League of Cities is a national organization that serves as a national resource to and an advocate for municipal governments. It provides a network for information sharing and for speaking on behalf of America's cities in Washington, D.C. and all state capitols.

Neighborhood Participation Program

The City of Lakewood offers grants to build projects that would improve qualifying Lakewood neighborhoods. To be eligible, projects must have a general benefit to the neighborhood, must be located on public property, and requests must come from groups representing the neighborhood.

Neighborhood Planning

A plan developed from the collaborative efforts between City staff, residents, and property owners identifying goals and providing guidance about the future direction of a neighborhood.

Occupational Safety & Hazards Authority (OSHA)

Created by Congress in 1971, the Occupational Safety and Hazards Authority establish rules and programs associated with safety and health in workplaces.

One Year Action Plan

This plan is the City's annual Community Development Block Grant (CDBG) and HOME Investment Partnership (HOME) grant application to the U.S. Department of Housing and Urban Development (HUD).

Open Space (OS) Fund

Open Space funds are derived from a one-half of one-percent of the Jefferson County sales tax. Fifty percent of the proceeds are attributable to each municipality for acquisition, construction, development, and maintenance of capital improvements relating to open space and/or recreation.

Operating Expenses

Operating expenses include: supplies and materials which, by their nature, are consumable, and have a useful lifetime of less than one year, or which, after usage, undergo an impairment of, or material change in, physical condition.

Peace Officer Standards and Training (POST)

Peace Officer Standards and Training is a State of Colorado department responsible for establishing standards for police officer certification and training.

Pension Fund

A fund type sub-classification under trusts and agency funds used primarily to account for the activities of a government's employer- employee retirement system(s).

Personnel Services

Personnel services include: all salaries, wages, and benefits, including the City's contribution to retirement plans.

Property & Casualty Self- Insurance Fund

This fund was established for the purpose of paying premiums, claims, judgments, settlements, legal fees, and any other self-insurance related program expenses. The City has chosen to use large self-insured retentions/ deductibles for its property and casualty insurance program through the municipal insurance pool.

Proprietary Funds

Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Public, Education and Government (PEG) Access Fees

KLTV 8 is funded entirely through Public, Education and Government access fees, collected by the cable television company from cable subscribers. These fees are authorized through the federal Cable Act for the distinct purpose of funding Public Education and Government access television and are required through our local franchise agreements with these companies. In Lakewood, cable subscribers pay 50 cents per month for this purpose. The federal government has determined that PEG fees are user fees, not taxes.

Public Improvement Fee (PIF)

A Public Improvement Fee is a private fee imposed by a developer that is collected for the benefit of the developer and is used to finance the public improvements surrounding the given development. Public improvements include, but are not limited to, public parking facilities, public roads, regional storm management system, road safety improvements, sanitary sewer system, and a trail system/pedestrian access.

Records Management System

Computer system where records are stored, updated, and accessed.

Recreational Inclusive Services for Everyone (RISE) Above!

RISE Above! (Formerly Special Populations Programs) are programs and services for those in Lakewood with disabilities. Programs and services include recreational opportunities, Special Olympics training and events, Camp Paha (a summer day camp for those with disabilities), independent living classes, a winter ski program and much more.

Regional Transportation District (RTD)

The Colorado General Assembly created the Regional Transportation District in 1969 to develop, maintain,

and operate a public transportation system for the six county areas whose center is Denver, Colorado.

Retiree's Health Program Fund

The Retiree's Health Program Fund was established to account for all of the necessary activities of two benefit plans -- the Benefit Trust Plan, a defined contribution retirement plan that distributes a lump sum amount to eligible employees upon retirement and the Pre-Funded Health Care Plan which distributes a monthly payment to eligible employees upon retirement to supplement insurance premiums.

Rooney Valley Intergovernmental Agreement

The Rooney Valley Intergovernmental Agreement was created in May 2000. The agreement, between the City of Lakewood and the Town of Morrison, provides for joint planning efforts, as well as revenue and cost sharing in the Rooney Valley development area.

Sales Tax

The City of Lakewood imposes a 3.0% sales tax on the sale of tangible personal property sold at retail or for specific taxable services.

School Resource Officer (SRO)

The School Resource Officer program promotes a police-school partnership at the middle and high school levels.

Scientific and Cultural Facilities District (SCFD)

A sales tax of 0.1% applies to all sales in the district. Revenues are grant allocated to various scientific and cultural programs throughout the district.

Service Area

A broad category of services delivered by the City which may cross departmental and/or program lines, and which help identify the areas towards which resources are applied.

Services & Supplies

The expenditure category for services rendered to the City by a vendor.

Sewer Enterprise Fund

The Lakewood Board of Water and Sewer established the Sewer Enterprise Fund was established as required by Chapter 13.04, Section 080 of the City of Lakewood Municipal Code, 1974 supplement, to account for sewer services provided to Lakewood residents on a user charge basis.

Special Enforcement Team (SET)

The Special Enforcement Team is dedicated to gang-related crime suppression, fugitive apprehension and other "quality of life" crime suppression activities.

Special Revenue Funds

Special Revenue Funds are established for the purpose of accounting for monies received by the City of Lakewood that are restricted in nature and can only be utilized for specific purposes.

Special Weapons and Tactics (SWAT) Team

The Special Weapons and Tactics Team is a highly trained and specially equipped unit of the Police Department that responds to serious community safety and security issues such as hostage/barricaded gunman incidents; conducts high-risk warrant service; and performs other special operations.

Station Area Plan

A plan for each of the six light rail stations in Lakewood identifying appropriate land uses and development densities within approximately 1/2 mile of the stations.

Statute

A written law enacted by the Colorado Legislature.

Stormwater Enterprise Fund

The Stormwater Enterprise Fund was created by City Council adopting Ordinance O-98-28 to account for user fees collected from property owners to maintain

existing storm water facilities, meet federal requirements for storm water quality, and to build new drainage facilities. All activities necessary to provide such services are accounted for in this fund.

Strategic Goals

Outcomes or vision statements established by the Mayor and City Council at its annual planning sessions, which guide the goals, activities, expectations, results/benefits, organizational structure, and appropriation of resources in the budget. Under the Council-Manager structure, it is the responsibility of the City Manager to cause strategic goals to be carried out, through the various executive and administrative authority and powers (including budgetary powers) set out in the Lakewood Charter.

Sustainability

Current needs are met without sacrificing the ability of future generations to meet their own needs by balancing long-term environmental, financial, and economic concerns.

TABOR Fund

The TABOR Fund was established to maintain a separate accounting for TABOR Funds received as a result of the November 2018 election that allowed the City to retain TABOR funds and expend them in accordance with Ordinance 2018-20.

Tax Increment Financing (TIF)

Tax increment financing may be used in accordance with Colorado Urban Renewal law. In such cases, tax bases can be frozen for a period of time whereby incremental taxes in excess of the frozen base are typically used to provide redevelopment.

Taxes

Compulsory charges levied by a government, under its statutory or charter authority, for the purpose of financing services performed for the common benefit.

Taxpayers' Bill of Rights (TABOR)

Colorado voters passed the Taxpayers' Bill of Rights (Article X, Section 20 of the Colorado Constitution) in November 1992. The amendment restricts the City's total revenue growth to prior year revenue plus the Denver-Boulder Consumer Price Index, and a growth measure, which only includes net new construction, net changes in taxable/non-taxable properties, and annexed property. The amendment also requires each government to establish an emergency reserve of 3.0% of all non-exempt funds.

Trust Funds

Funds used to account for assets held by a government in a trustee capacity for individual, private organizations, other governments, and/or other funds.

U.S. General Services Administration (GSA)

The U.S. General Services Administration is an agency of the federal government responsible for securing the buildings, products, services, technology, and other workplace essentials federal agencies need.

Urban Drainage and Flood Control District (UDFCD)

The Urban Drainage and Flood Control District was established by the Colorado legislature in 1969, for the purpose of assisting local governments in the Denver metropolitan area with multi-jurisdictional drainage and flood control problems.

Use Tax

A tax levied as a complement to the City sales tax at 3 percent (3%) and is imposed upon taxable purchases where a sales tax was not legally imposed.

Water Enterprise Fund

The Lakewood Board of Water and Sewer established the Water Enterprise Fund was established as required by Chapter 13.04, Section 080 of the City of Lakewood Municipal Code, 1974 supplement, to account for water services provided to Lakewood residents on a user charge basis.

West Metro Drug Task Force (WMDTF)

The West Metro Drug Task Force is a multi-agency association of law enforcement investigators that focuses on reducing the availability of illegal substances by targeting individuals and groups involved in the importation, manufacturing and distribution of those substances.

Workers' Compensation Self-Insurance Fund

This fund was established by Ordinance O-86-91 for purposes, which include the payment of claims, administrative expenses, employee compensation, funding a loss control program, and an incentive awards program.



Lakewood
Colorado

