2021-2022 Biennial Operating & Capital Budget

2022 Supplemental Budget Report

City of Louisville, Colorado

City of Louisville
COLORADO • SINCE 1878

Office *of* the City Manager

December 1, 2021

Mayor and City Council
City of Louisville
749 Main Street
Louisville, CO 80027

Mayor Stolzmann, City Council, Louisville Residents and Businesses, and City Employees:

I am pleased to present the 2022 Operating & Capital Budget, the updated 2021-2026 Capital Improvements Plan, and the updated 2021-2026 Long-Term Financial Plan.

The City Council approved a 2021-2022 Biennial Budget on November 17, 2020. However, due to the City's Charter requirements, only the 2021 portion of the Biennial Budget was formally adopted and appropriated.

An updated Operating & Capital Budget for 2022 was presented to City Council at its regular meeting on September 7, 2021. Based on discussions at that meeting, the Special Meetings on September 14 and September 28, 2021, and the public hearing on October 19, 2021, City Council formally adopted the 2022 Operating & Capital Budget on November 1, 2021.

A comprehensive 2021-2022 Biennial Operating & Capital Budget document was published in January 2021. This current document is meant only to supplement the previously published document by presenting the updated budget amounts and updated Key Performance Indicators.

Included within this introductory letter are:

- Revenue estimates and assumptions for 2021 through 2026;
- Operating expenditure estimates and targets for 2021 through 2026;
- A summary of changes to the 2021-2026 Capital Improvements Plan;
- A discussion of transfers between funds for 2022;
- A City-wide budget summary for 2022; and
- Long-term fund forecasts generated by the updated Long-Term Financial Model.

Included within the document are:

- The 2022 Operating & Capital Budget by Program & Sub-Program;
- The 2022 Operating & Capital Budget by Fund, Division, and Account; and
- An updated Summary of the 2021-2026 Capital Improvements Plan.

REVENUE PROJECTIONS

The following table summarizes the updated revenue estimates and assumptions for 2021 through 2026 that have been incorporated into the 2022 Operating & Capital Budget and 2021-2026 Long-Term Financial Plan.

All projections for construction-related revenue are based on forecasts by the Planning & Building Department. Construction-related revenue includes Use Tax on Building Materials, Construction Permits, Impact Fees, and Utility Tap Fees.

All projections for revenue generated at the Recreation Center and Golf Course are based on forecasts by the Parks & Recreation Department. Golf Course User Fees include a consolidation of green fees, annual season passes, golf cart rentals, driving range fees, pro shop merchandise sales, daily rentals, golf lesson fees, club repair fees, and handicap fees.

Projections for Solid Waste & Recycling Fees and Utility User Fees are based on forecasts by the Public Works Department.

All remaining projections are based on the Finance Department's forecasts using trend analysis.

Summary of Revenue Assumptions for Major Revenue Sources
2021 - 2026

Revenue Category	2021 Estimate	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection	Percent of Change 2021	2022	2023	2024	2025	2026
Taxes:												
Sales Tax	17,565,190	18,794,760	19,734,500	20,425,200	21,140,080	21,879,990	11.5%	7.0%	5.0%	3.5%	3.5%	3.5%
Property Tax	5,519,890	6,032,350	6,083,180	6,261,940	6,316,960	6,532,680	1.4%	9.3%	0.8%	2.9%	0.9%	3.4%
Use Tax - Consumer	1,749,210	1,810,430	1,873,790	1,939,370	2,007,240	2,077,490	5.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Use Tax - Auto	1,823,480	1,914,660	2,010,390	2,080,750	2,153,570	2,228,940	20.0%	5.0%	5.0%	3.5%	3.5%	3.5%
Use Tax - Building Materials	1,959,250	1,532,520	1,205,330	1,576,940	1,480,120	1,382,580	15.0%	-21.8%	-21.3%	30.8%	-6.1%	-6.6%
Franchise Taxes	1,094,980	1,116,270	1,141,200	1,162,970	1,187,930	1,213,750	8.2%	1.9%	2.2%	1.9%	2.1%	2.2%
Lodging Tax	255,580	319,480	383,380	440,890	484,980	509,230	40.0%	25.0%	20.0%	15.0%	10.0%	5.0%
Specific Ownership Tax	283,750	292,260	301,030	310,060	319,360	328,940	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Licenses & Permits:												
Sales & Use Tax Licenses	86,630	90,960	95,510	100,290	105,300	110,570	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Construction Permits	925,000	790,180	694,570	829,800	789,140	749,290	17.6%	-14.6%	-12.1%	19.5%	-4.9%	-5.0%
Minor Building-Related Permits	250,010	262,510	275,640	289,420	303,890	319,080	-12.1%	5.0%	5.0%	5.0%	5.0%	5.0%
Intergovernmental Revenue:												
Highway Users Tax	554,480	619,000	625,190	631,440	637,750	644,130	-0.8%	11.6%	1.0%	1.0%	1.0%	1.0%
State Lottery	251,560	256,590	261,720	266,950	272,290	277,740	15.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Marijuana Tax	220,610	242,670	260,870	273,910	287,610	301,990	22.5%	10.0%	7.5%	5.0%	5.0%	5.0%
IGA - Superior Library	347,650	379,940	383,740	395,250	399,200	413,170	-0.9%	9.3%	1.0%	3.0%	1.0%	3.5%
Charges for Services:												
Water User Fees	5,945,660	5,967,820	5,967,820	5,997,540	6,057,480	6,057,480	-12.1%	0.4%	0.0%	0.5%	1.0%	0.0%
Water Tap Fees	1,550,300	702,200	2,665,610	4,186,350	2,146,010	1,568,210	-27.9%	-54.7%	279.6%	57.1%	-48.7%	-26.9%
Wastewater User Fees	3,877,150	3,956,050	4,072,930	4,213,780	4,409,650	4,585,670	-4.7%	2.0%	3.0%	3.5%	4.6%	4.0%
Wastewater Tap Fees	150,000	60,400	283,040	480,660	236,040	147,720	-38.9%	-59.7%	368.6%	69.8%	-50.9%	-37.4%
Storm Water User Fees	991,300	1,024,290	1,075,270	1,135,290	1,203,250	1,264,270	1.1%	3.3%	5.0%	5.6%	6.0%	5.1%
Solid Waste User Fees	1,659,340	1,691,140	1,687,740	1,709,670	1,731,920	1,754,510	0.5%	1.9%	-0.2%	1.3%	1.3%	1.3%
Recreation Center Fees	2,019,900	2,423,420	2,470,290	2,518,100	2,566,880	2,616,620	63.6%	20.0%	1.9%	1.9%	1.9%	1.9%
Golf Course User Fees	2,172,910	2,179,710	2,222,940	2,266,800	2,311,540	2,362,320	12.5%	0.3%	2.0%	2.0%	2.0%	2.2%
Developer Impact Fees	251,300	206,840	341,420	581,859	333,690	219,550	-58.8%	-17.7%	65.1%	70.4%	-42.7%	-34.2%
Fines & Forfeitures:												
Court Fines	63,960	60,760	60,760	63,800	66,990	70,340	-25.0%	-5.0%	0.0%	5.0%	5.0%	5.0%

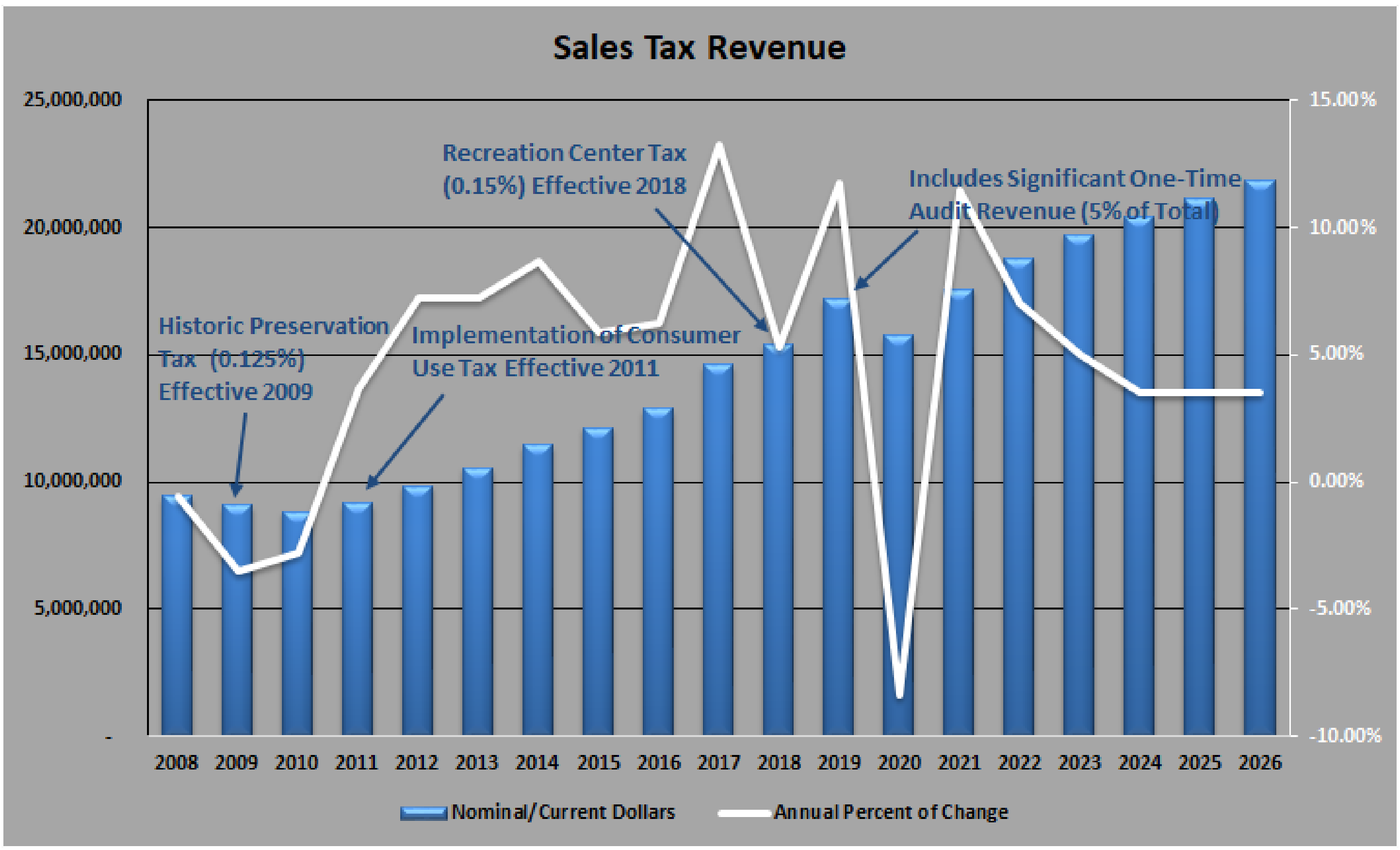
Sales Tax Revenue

Sales tax is a significant revenue source for the City and the projections/assumptions affect the City's main operating and capital funds:

- General Fund
- Open Space & Parks Fund
- Historic Preservation Fund
- Recreation Fund
- Capital Project Fund

The pandemic significantly impacted sales tax revenue in 2020. However, staff is projecting a healthy recovery for 2021 and continuing recovery for 2022 through 2026.

The following table summarizes sales tax revenue history from the Great Recession in 2008 to the 2020 Pandemic. Current projections/assumptions are shown for 2021 through 2026.



Assessed Valuation, Projected Mil Levy, & Property Tax Revenue

Prior to budget adoption, the City received its *preliminary* 2021 assessed valuation amounts from the Boulder County Assessor. These assessed valuations, multiplied by the mill levies, determine the amount of property tax revenue that will be received by the City in 2022.

The Assessor reported that the City of Louisville's gross assessed valuation increased by 9.8%, from $728,802,059 in 2020 to $800,216,959 in 2021. The City of Louisville's total net assessed valuation, which is the City's gross valuation less the Urban Revitalization District's incremental assessed valuation, also increased by approximately 9.8%, from $706,320,493 in 2020 to $775,368,866 in 2021.

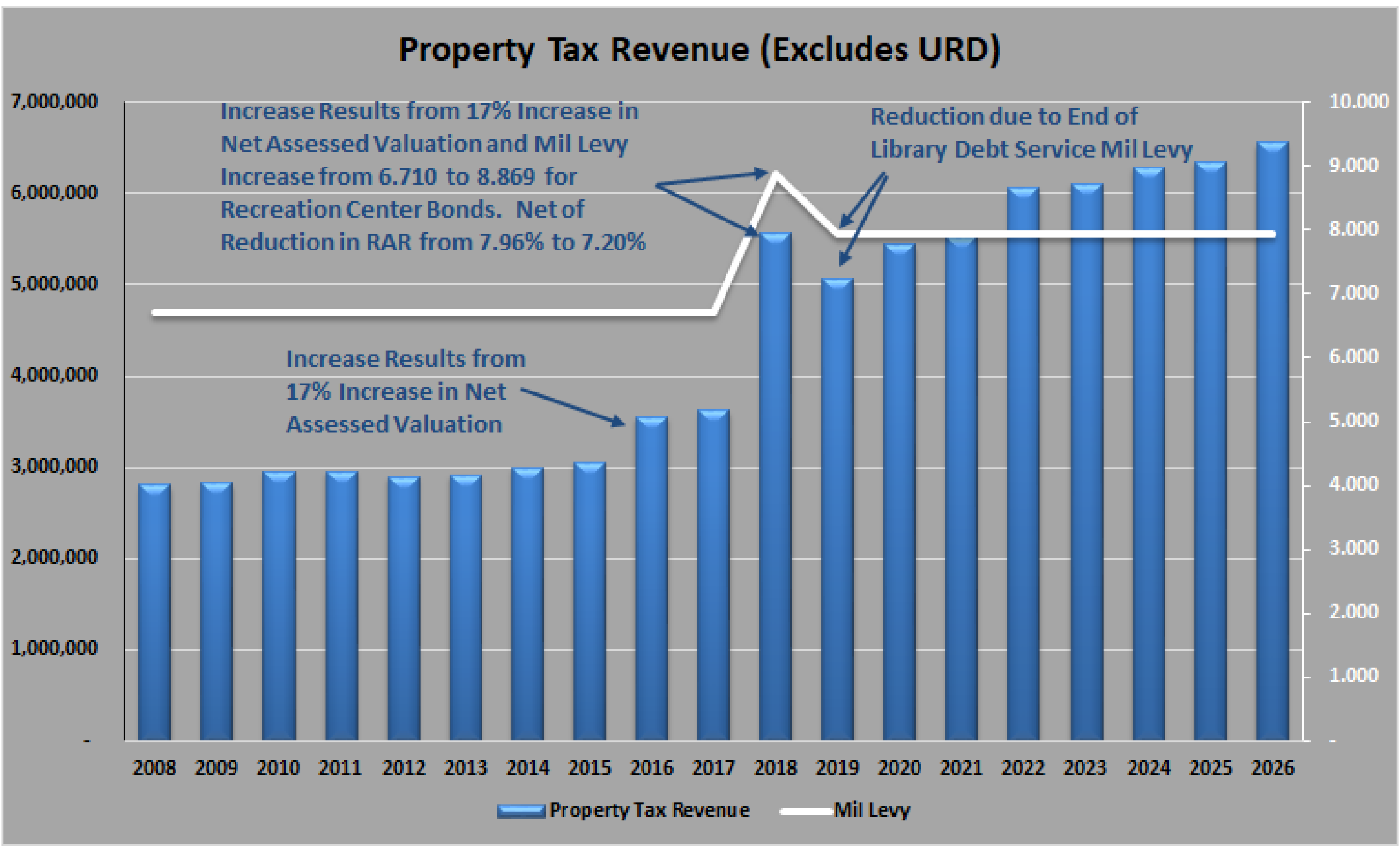
Please note that 2021 is a "re-assessment" year, so changes in valuation are due to both new construction and changes to actual values. New construction accounted for $10,345,074 of the total change.

For 2022 through 2026, staff is projecting an average annual increase in net assessed valuation of approximately 2.0%.

The City currently levies a total of 7.934 mills with two separate levies:

1. A 5.184 mill General Levy; and
2. A 2.750 mill Recreation Center Debt Service Levy.

Both the 5.184 mill General Levy and the 2.750 mill Debt Service levy are projected to remain at these levels through 2026. The Finance Committee recommended that the Recreation Center Bond Debt Service levy be permanently set at 2.750 mills.



OPERATING EXPENDITURE PROJECTIONS

The next table summarizes the operational expenditure estimates and targets by major expenditure category for 2021 through 2026. These estimates and targets are incorporated into the 2022 Operating & Capital Budget and 2021-2026 Long-Term Financial Plan.

Summary of Expenditure Actuals, Estimates, and Targets for Major Expenditure Categories
2021 - 2026

Expenditure Category	2021 Estimate	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection	Percent of Change 2021	2022	2023	2024	2025	2026
Salaries & Wages:												
Regular Wages	15,199,790	16,948,630	17,541,810	18,155,780	18,687,760	19,341,830	8.3%	11.5%	3.5%	3.5%	2.9%	3.5%
Variable & Seasonal Wages	2,497,460	2,623,630	2,712,530	2,804,530	2,899,760	2,998,280	88.4%	5.1%	3.4%	3.4%	3.4%	3.4%
Overtime	491,260	476,530	488,480	500,690	513,200	525,990	-5.8%	-3.0%	2.5%	2.5%	2.5%	2.5%
Employee Benefits:												
Employee Insurance	2,343,110	2,689,770	2,877,970	3,079,390	3,294,890	3,525,470	15.2%	14.8%	7.0%	7.0%	7.0%	7.0%
FICA Expense	1,287,370	1,426,260	1,586,850	1,641,720	1,690,730	1,749,230	10.3%	10.8%	11.3%	3.5%	3.0%	3.5%
Retirement Contribution	880,160	975,210	989,070	1,023,410	1,053,290	1,089,860	8.0%	10.8%	1.4%	3.5%	2.9%	3.5%
Workers Compensation	201,440	239,450	239,450	239,450	239,450	239,450	-10.8%	18.9%	0.0%	0.0%	0.0%	0.0%
All Employee Compensation	22,917,830	25,385,350	26,442,030	27,450,840	28,384,950	29,475,980	13.5%	10.8%	4.2%	3.8%	3.4%	3.8%
Supplies:												
Chemicals	495,530	462,400	473,980	485,840	497,980	510,430	19.2%	-6.7%	2.5%	2.5%	2.5%	2.5%
Vehicle Maintenance Supplies	223,470	213,310	218,710	224,220	229,840	235,570	10.1%	-4.5%	2.5%	2.5%	2.5%	2.5%
Street Supplies	177,920	170,700	175,830	181,100	186,540	192,140	6.8%	-4.1%	3.0%	3.0%	3.0%	3.0%
Uniforms & Clothing	111,580	109,630	111,820	114,050	116,310	118,600	-1.3%	-1.7%	2.0%	2.0%	2.0%	2.0%
Library Books & Media	60,900	95,960	97,880	99,840	101,830	103,870	-5.2%	57.6%	2.0%	2.0%	2.0%	2.0%
All Supplies	2,025,640	1,826,070	1,875,450	1,926,000	1,977,840	2,031,000	11.9%	-9.9%	2.7%	2.7%	2.7%	2.7%
Purchased/Contracted Services:												
Professional Services	4,030,570	3,896,300	3,540,070	3,741,880	3,891,280	4,109,630	35.6%	-3.3%	-9.1%	5.7%	4.0%	5.6%
Utilities	2,084,320	2,123,980	2,198,370	2,275,300	2,354,920	2,437,330	-1.7%	1.9%	3.5%	3.5%	3.5%	3.5%
Solid Waste Hauling	1,404,000	1,404,000	1,461,860	1,483,790	1,506,040	1,528,630	1.8%	0.0%	4.1%	1.5%	1.5%	1.5%
Parts, Repairs, & Maintenance	2,089,000	1,422,190	1,289,470	1,425,490	1,358,560	1,502,610	57.7%	-31.9%	-9.3%	10.5%	-4.7%	10.6%
Legal Services	575,560	528,500	539,070	549,850	560,840	572,060	14.9%	-8.2%	2.0%	2.0%	2.0%	2.0%
Insurance Premiums & Deductibles	750,780	802,320	858,480	901,410	946,460	993,780	15.0%	6.9%	7.0%	5.0%	5.0%	5.0%
Boulder Dispatch Services	347,000	348,980	354,210	359,520	364,910	370,380	12.4%	0.6%	1.5%	1.5%	1.5%	1.5%
All Purchased/Contracted Services	12,233,770	11,507,800	11,277,960	11,724,480	12,012,020	12,540,780	13.9%	-5.9%	-2.0%	4.0%	2.5%	4.4%

Wage & Benefit Projections

The 2022 wage and benefit projections were developed by staff using the Tyler-Munis projection tool. These projections are reflected in the 2022 Operating & Capital Budget and are the basis for projecting wages and benefits in the Long-Term Financial Plan for 2023 through 2026.

The 2022 wage and benefit projections include average merit increases of 4% and a projection for market increases for employees whose positions are currently not consistent with the average market salary. Together, these inclusions account for an approximate $1.5 million increase in the City's employee compensation budget for 2022. These investments help support the City by maintaining an experienced and stable workforce, including the retention and attraction of employees, which is necessary to fulfill the level of service desired by Council and the community. In addition, these investments help reduce the costs and operational impacts of employee turnover.

The City is in the early stages of a pay equity study, to ensure compliance with SB19-085 (Equal Pay for Equal Work Act). In early 2022, staff will provide an overview of the merits and markets compensation policy and the structure and history of the current compensation system. At that time, City Council can discuss how to approach compensation in the context of the pay equity study findings, current labor market conditions, desired service levels, and future employment needs and trends.

The 2022 Operating & Capital Budget includes the annual impacts of all staff changes approved at the June 15, 2021 budget amendment. In addition, the 2022 Operating & Capital Budget includes new positions to address City Council priorities and changes to other positions to meet new or changing programmatic needs. Of these positions, four are converting variable/part time positions to full time positions (Accounting Tech, Park Maintenance Techs, GIS Specialist/Coordinator), one replaces a previously termed positions (ERP Analyst = IT Data Analyst), and two are a result of reduced consulting/contract services (GIS Specialist/Coordinator, ERP Analyst). It should be noted that the budget included two termed positions necessary to support the proposed bond issue (Engineer III and CIP Project Assistant), however these positions will not be filled since the voters did not approve the transportation infrastructure ballot measure. The positions will be removed from the budget during a future budget amendment. A description of each of these positions, how they are funded and allocated, is included below:

City Manager's Office – Recovery Grants Manager – this new position was not included in the budget amendment, but was approved during the 2021 ARPA funding discussion with City Council. This is a termed position (through 2023) which is funded through the ARPA direct allocation, and is also expected to result in additional revenues through grants procurement.

Finance – Accounting Tech II (converted from part-time Bag Tax Compliance/Processing position) – This position will address two emerging needs within the City's sales tax system – the implementation of the City's Single Use Bag Tax collection and reporting system and with the implementation and maintenance of the State's Sales & Use Tax Software system (SUTS). The position is partially funded (50%) through the bag tax collections.

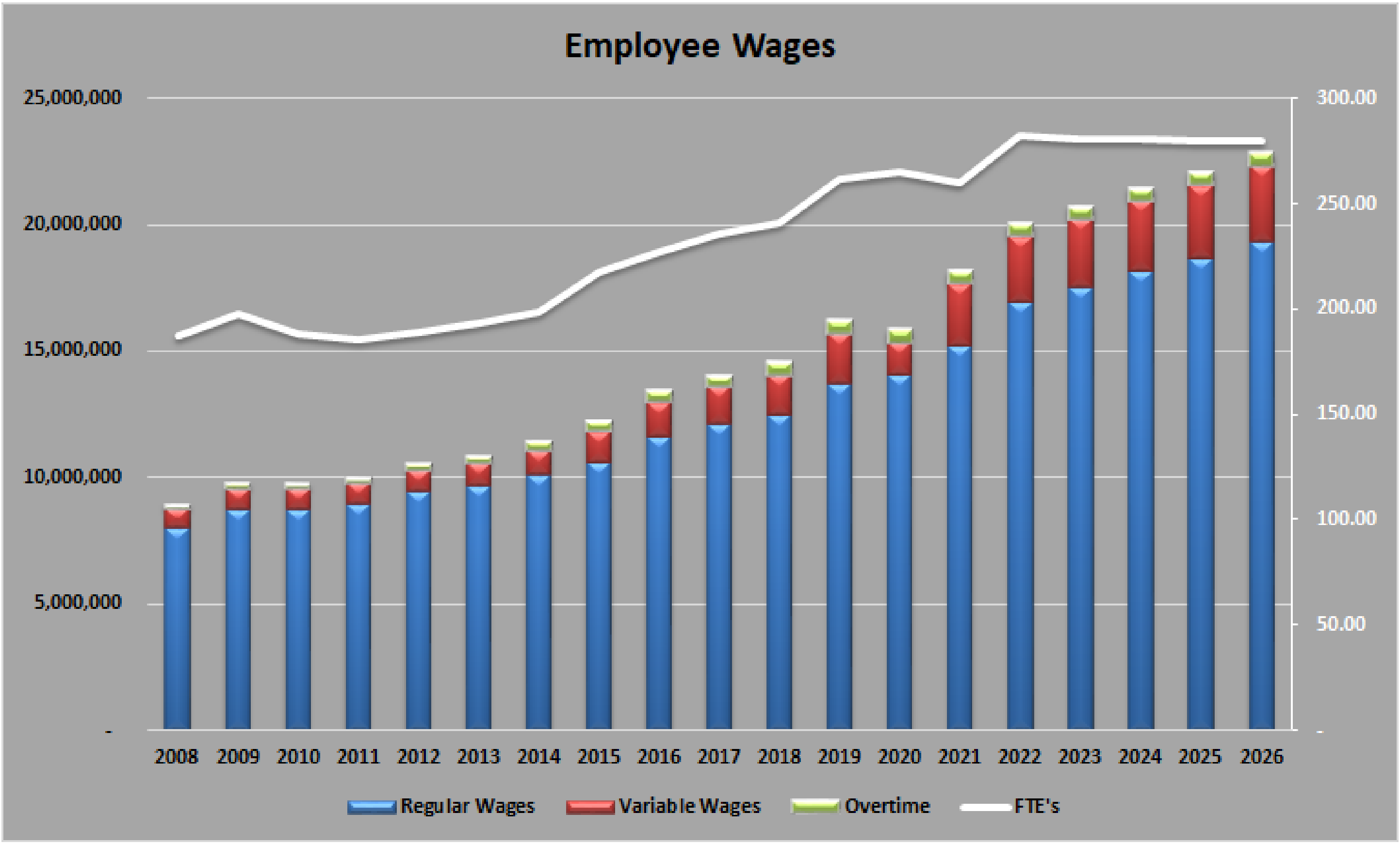
IT – GIS Specialist/Coordinator – The City furloughed and then cut the part-time GIS coordinator in 2020 due to COVID-19. At this time, the City plans to bring the oversight and management of the Lucity Public Works asset management system internal to the IT department. There is an operational budget off-set for this position with a reduction in GIS contract services. This position will be allocated 55% to Utilities and 45% to IT.

IT – ERP Analyst – The City has determined that internalizing the operationalization of the Lucity Public Works asset management system would provide greater system/application security, improve internal capacity to upgrade and expand the system, and develop the internal competencies to address future needs around this critical enterprise system. This will be partially funded through reductions in consulting services contracts in GIS and Public Works. This position will be allocated 55% to Utilities and 45% to IT.

Parks – Park Maintenance Tech I – The City has been unable to hire seasonal staff to perform the parks maintenance work necessary to support parks maintenance at the current level desired. These position costs are off-set through part-time variable hours equivalent to two full-time positions. The addition of two full-time tech positions will give the department year-round resources to continue to address needs in the off-season.

Recreation – Lead Lifeguard – This position replaces a position that was furloughed then eliminated during COVID-19. The addition of this position includes an off-set which reduces part-time variable hours equivalent to one full-time position.

Employee wages and benefits are the City's largest operational cost category. The following chart summarizes a history and projection of full-time equivalents (FTEs) and total wage costs.



Office Space Needs

The steady growth of City programs and services, and staff necessary to support those services, has resulted in a shortage of adequate staff workspace. At this time, most City facilities are at capacity, and in some facilities (including City Hall and the Library) numerous remodels have occurred in the past few years to incrementally expand available offices. In 2017, staff brought forward a proposal to complete a redesign of City Hall, incorporating more office space, which was not advanced. The City had planned to complete a space needs assessment/study, which was delayed by COVID-19. Staff is still exploring the best solutions to address these needs, including the possibility of office space reconfiguration, teleworking and office sharing, relocating staff to other facilities, and temporary office space rentals.

The 2022 Operating & Capital Budget contains $100,000 for office space rental, which is carried forward through 2026 in the fund financial forecasts.

Nite-at-the-Rec Program

The operational budget for the Recreation Center includes program changes and associated budget adjustments for the Nite-at-the-Rec program. The 2022 Operating & Capital Budget reflects a decrease of the Nite-at-the-Rec operational budget by 50%. This program had experienced low attendance prior to COVID-19 and Recreation Center staff have been shifting to a youth and family program plan that includes greater variety in programming for more ages of kids and families. The new plan is to provide monthly programming, targeting 3rd through 8th graders. Staff will utilize some existing programming that has been successful and introduce new programming, as well. Projected program revenue has been added.

At this time, the variable salaries necessary to support these programs are still reflected in the Nite-at-the-Rec Division/Sub-Program budget. During the 2023-2024 biennial budget process, the programs/subprograms will be reorganized and reallocated to reflect the youth and family programming within the existing Recreation Center program budgets.

The American Rescue Plan Act (ARPA)

The City has received $2,616,048 in 2021 of Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) and expects to receive the same amount in 2022. These funds have, and will be, placed in the new American Rescue Plan Act Fund.

The U.S. Treasury Department's Interim Final Rule (IFR) categorizes eligible expenditures for governments into four main areas:

1. COVID-19 or a negative economic impact;
2. Premium pay for eligible workers;
3. Government service to the extent of the loss of revenue; and
4. Investments in water, sewer, and broadband infrastructure.

The details within each main category are fairly restrictive. The least restrictive, most flexible, category is "government service to the extent of the loss of revenue". To be eligible to use CSLFRF under this category, a government must meet the criteria for revenue loss. This involves a relatively complex calculation of the reduction in revenue due to the COVID-19 pandemic.

Staff have performed a preliminary calculation using the IFR's methodology and believes that the City's entire CSLFRF distribution ($5,232,097) may be eligible for reimbursement of government services. Staff are working to get verification of the calculation by an independent third party.

The IFR defines government services as:

- Directly provide services or aid to citizens.
- Maintenance pay-go of building.
- Can be used on a capital project together with bond financing.
- Can be used to start a project and finished later with other future revenue.
- Cybersecurity, healthcare service, school or education services, police, fire, or public safety.

The 2022 Operating & Capital Budget contains a transfer of $5.2 million from the American Rescue Plan Act Fund to the General Fund in anticipation of enough General Fund expenditures being eligible for reimbursement from the CSLFRF. CSLFRF expenditures or identification of eligible costs does not need to occur in 2022. Eligible costs must be obligated by December 31, 2024 and expended by December 31, 2026.

CAPITAL IMPROVEMENTS PLAN UPDATE

Section 5.5 of the City's Financial Policies states:

> *A Six-Year Capital Improvement Plan will be presented to the City Council for consideration during the biennial budget development process. The annual capital budget will be based on the first year of the approved C-I-P.*

Since the original 2021-2022 Biennial Budget was adopted in November 2020, staff has continuously updated the 2021-2026 Capital Improvements Plan (C-I-P) based on the latest department input on project timelines, new cost estimates, new projects, and cancelled projects.

Included within this document is a new C-I-P Summary Table that includes all approved adjustments and represents the new 2021-2026 C-I-P. All changes from the original 2021-2026 C-I-P, presented during the 2021-2022 biennial budget process, are highlighted in red.

INTERFUND TRANSFERS

The following table summarizes the transfers between funds that are included in the 2022 Operating & Capital Budget.

Inter-Fund Transfers Matrix
2022 Budget

	Transfers In					
Transfers Out	General Fund	OS&P Fund	Cemetery Fund	Recreation Fund	Capital Projects Fund	Total
General Fund	-	900,570 *a*	161,840 *b*	1,122,420 *c*	3,000,000 *d*	5,184,830
Cemetery Perpetual Care Fund	-	-	8,640 *e*	-	-	8,640
Historic Preservation Fund	164,980 *f*	-	-	-	-	164,980
American Rescue Plan Act	5,244,600 *g*	-	-	-	-	5,244,600
Capital Project Fund	-	-	-	135,860 *h*	-	135,860
Impact Fee Fund	-	19,740 *i*	-	-	194,400 *i*	214,140
Total	5,409,580	920,310	170,480	1,258,280	3,194,400	10,953,050

a *Annual recurring support for operations and capital.*
b *Annual recurring support for operations and capital.*
c *Annual recurring support for operations and capital.*
d *One-time transfer to help fund costs for capital projects.*
e *Annual recurring transfer of interest earned used to fund operations and capital.*
f *Annual recurring transfer for reimbursement of costs associated with Museum Services.*
g *Transfer of all CSLFR funds to cover eligible expenditures within the General Fund.*
h *Annual recurring support for capital.*
i *Annual transfer of impact fee revenue for projects eligible for this type of funding.*

CITY-WIDE 2022 BUDGET SUMMARY

The following table summarizes the projected fiscal impact of the 2022 Operating & Capital Budget on each fund's revenue, expenditures, and fund balances.

Note that seven funds include a "turnback" and, therefore, those fund's Expenditures & Other Uses are less than the fund's total appropriations. As a reminder, "turnback" refers to a positive actual-to-budget variance at year end. Applying a turnback percentage accounts for the recognition that, due to budgetary limitations and controls, the main operating funds typically spend less than their total budget.

City of Louisville, Colorado
Summary of Revenue, Expenditures, and Changes to Fund Balances
All Funds
2022 Budget

Fund Number	Fund Description	Beginning Fund Balance	Revenue & Other Sources	Expenditures & Other Uses		Ending Fund Balance	Amount of Change	Percent of Change
101	**General**	$ 10,339,441	$ 27,406,460	$ 25,331,110	[1]	$ 12,414,791	$ 2,075,350	20%
	Special Revenue Funds:							
201	Open Space & Parks	2,600,565	4,591,610	5,645,760	[2]	1,546,415	(1,054,150)	-41%
202	Conservation Trust - Lottery	162,722	258,910	210,100		211,532	48,810	30%
203	Cemetery Perpetual Care	673,309	44,110	8,940		708,479	35,170	5%
204	Cemetery	31,113	243,850	241,550		33,413	2,300	7%
205	PEG Fees	16,396	25,360	50		41,706	25,310	154%
206	Parking Improvement	94,763	1,000	50		95,713	950	1%
207	Historic Preservation	2,743,634	861,270	590,780		3,014,124	270,490	10%
208	Recreation	1,587,125	4,744,520	4,203,290	[3]	2,128,355	541,230	34%
209	Amercian Rescue Plan Act	2,623,550	2,621,050	5,244,600		-	(2,623,550)	-100%
	Total Special Revenue Funds	10,533,176	13,391,680	16,145,120		7,779,736	(2,753,440)	-26%
	Capital Project Funds:							
301	Capital Projects	383,706	10,162,180	8,885,450		1,660,436	1,276,730	333%
302	Impact Fee	27,983	209,780	214,640		23,123	(4,860)	-17%
303	Recreation Center Construction	215,046	-	93,500		121,546	(93,500)	-43%
	Total Capital Project Funds	626,736	10,371,960	9,193,590		1,805,106	1,178,370	188%
	Debt Service Funds:							
402	Recreation Center Debt Service	396,601	2,136,550	1,742,800		790,351	393,750	99%
	Total Debt Service Funds	396,601	2,136,550	1,742,800		790,351	393,750	99%
	Enterprise Funds (WC Basis):							
501	Water Utility	17,823,870	7,028,640	8,398,160	[4]	16,454,350	(1,369,520)	-8%
502	Wastewater Utility	5,364,496	4,174,400	5,375,550	[5]	4,163,346	(1,201,150)	-22%
503	Stormwater Utility	724,194	1,035,890	907,710	[6]	852,374	128,180	18%
510	Solid Waste & Recycling Utility	256,106	1,694,590	1,628,130		322,566	66,460	26%
520	Golf Course	538,073	2,196,820	1,823,900	[7]	910,993	372,920	69%
	Total Enterprise Funds	24,706,740	16,130,340	18,133,450		22,703,630	(2,003,110)	-8%
	Internal Service Funds (WC Basis):							
602	Technology Management	117,889	54,360	75,400		96,849	(21,040)	-18%
603	Fleet Management	150,063	283,030	325,950		107,143	(42,920)	-29%
	Total Internal Service Funds	267,952	337,390	401,350		203,992	(63,960)	-24%
	Total All Funds	$ 46,870,646	$ 69,774,380	$ 70,947,420		$ 45,697,606	$ (1,173,040)	-3%

[1] Projected Expenditures Include a Projected Operational "Turnback" of 5.5% , which = 1,172,540
[2] Projected Expenditures Include a Projected Operational "Turnback" of 6.0% , which = 211,480
[3] Projected Expenditures Include a Projected Operational "Turnback" of 5.0% , which = 214,990
[4] Projected Expenditures Include a Projected Operational "Turnback" of 10.0% , which = 390,650
[5] Projected Expenditures Include a Projected Operational "Turnback" of 7.0% , which = 161,160
[6] Projected Expenditures Include a Projected Operational "Turnback" of 9.0% , which = 36,010
[7] Projected Expenditures Include a Projected Operational "Turnback" of 4.0% , which = 76,000

LONG-TERM FINANCIAL PLAN SUMMARY

Section 5.5 of the City's Financial Policies states:

> *Six-year financial forecasts for each of the City's major operating funds will be presented to the City Council for consideration during budget development.*

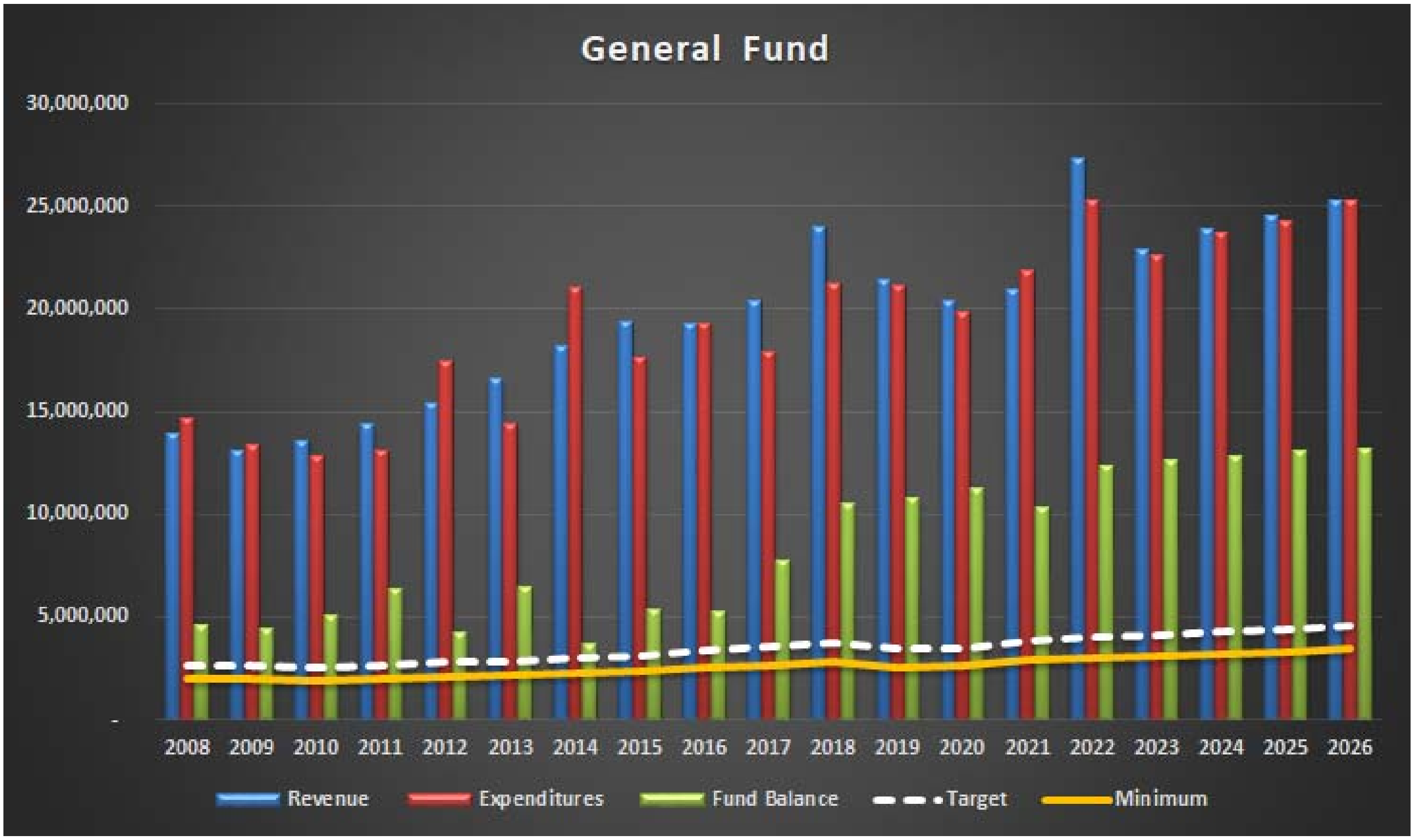
Staff have updated forecasts of revenue, expenditures, and reserves for all funds. However, staff has performed a more detailed review and has made more detailed forecasts for the major operating and capital funds, defined as the:

- General Fund;
- Open Space & Parks Fund;
- Recreation Fund;
- Capital Projects Fund;
- Utility Funds; and
- Golf Course Fund.

The forecasting model uses the 2022 budget as the base year and then applies the revenue assumptions, operating expenditure targets, proposed interfund transfers, and the updated Capital Improvements Plan to project revenue, expenditures, and fund balances (or working capital for proprietary funds) for years 2023 through 2026.

General Fund Long-Term Forecast

Incorporating the revenue assumptions, the operating expenditure targets, and the proposed interfund transfers outlined in the preceding discussion, the following chart summarizes a history and projection of revenue, expenditures, and fund balances for the General Fund.



The City's current Reserve Policy for the General Fund states,

> *The minimum unrestricted fund balance of the General Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this policy, operating expenditures are defined as all expenditures less any interfund transfers to other funds, regardless of whether the transfers are considered recurring or non-recurring.*
>
> *While the <u>minimum</u> unrestricted fund balance is set at 15% of current operating expenditures, the <u>targeted</u> unrestricted fund balance will be at or above 20% of current operating expenditures.*

The projected General Fund balance at the end of 2026 is $13.2 million. This equates to 55% of projected operating expenditures and well above the targeted fund balance as currently defined in the Reserve Policy.

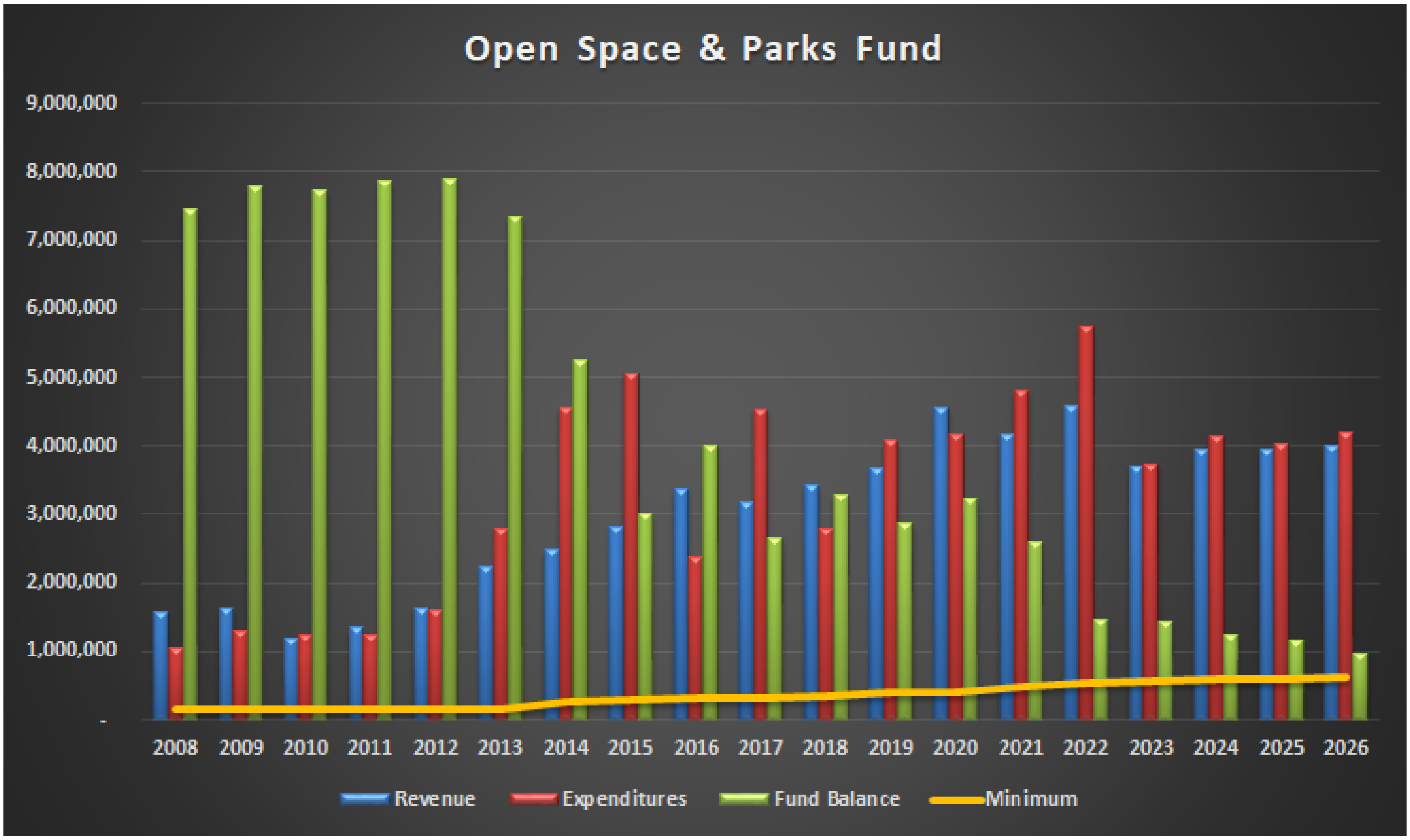
The Finance Committee has reviewed the current Reserve Policy for the General Fund and has identified proposed revisions for Council consideration in December 2021. Proposed changes include:

- Adjusting the percent of targeted unrestricted fund balance to 25%;
- Changing the definition for "current operating expenditures";
- Requiring the City Council to annually consider one-time transfers of excess General Fund reserves to other funds for one-time uses; and
- Defining excess reserve transfers to the Open Space & Parks Fund for property acquisition as committed for that purpose.

Changes would be applied during the next budget cycle.

Open Space & Parks Fund Long-Term Forecast

Incorporating the revenue assumptions, the operating expenditure targets, the proposed interfund transfers, and the updated C-I-P projections outlined in the preceding discussion, the following chart summarizes a history and projection of revenue, expenditures, and fund balances for the Open Space & Parks Fund.



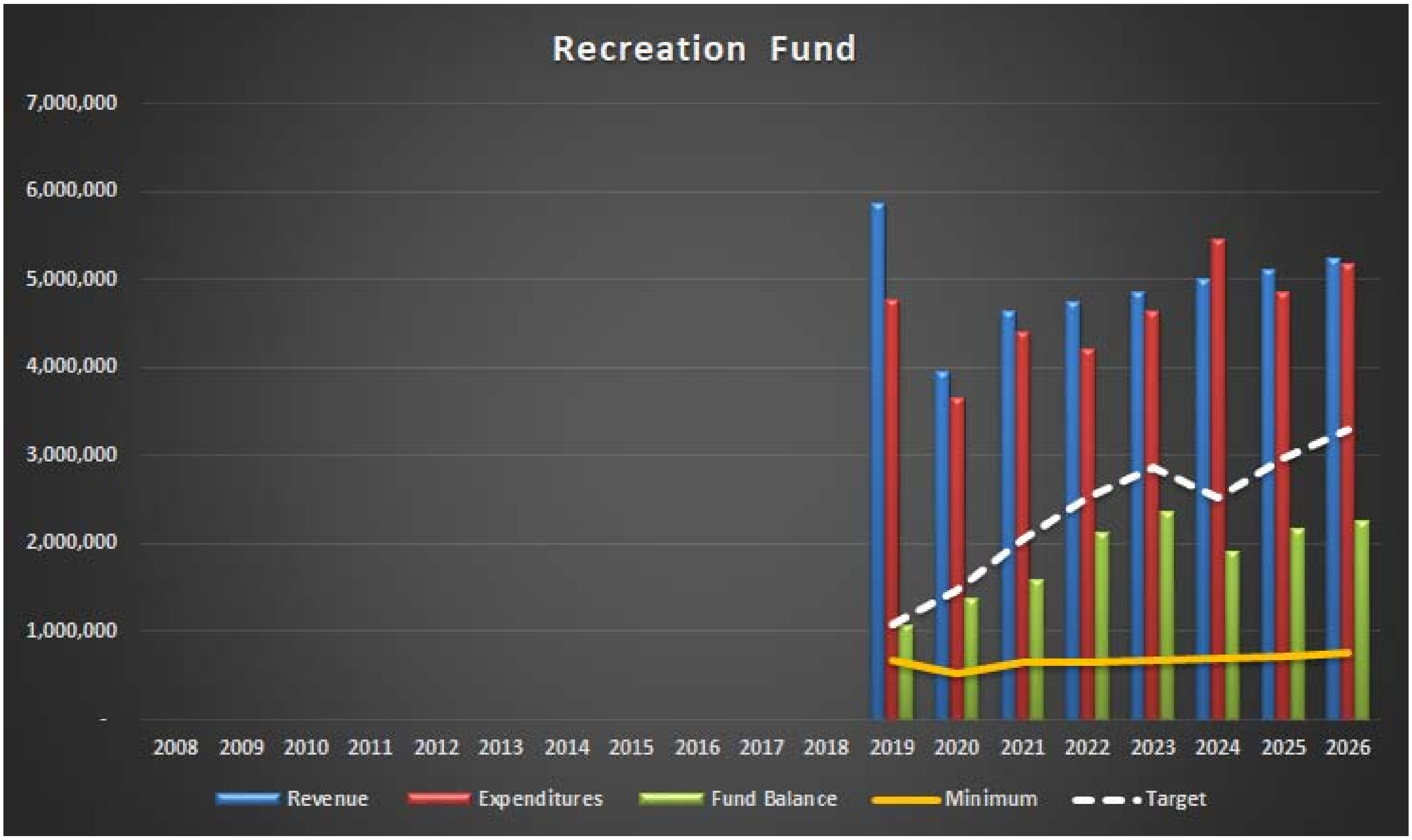
The City's Reserve Policy for the Open Space & Parks Fund states,

> *The minimum fund balance of the Open Space and Parks Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this policy, operating expenditures include only open space and parks operations and exclude all interfund transfers and capital outlay.*
>
> *The Open Space & Parks Fund requires a recurring annual transfer from the General Fund to fund its operating deficit. This annual transfer will be calculated by taking the amount of funding provided by the General Fund for Parks in 2007 ($626,900) and inflating that amount on an annual basis by the regional Consumer Price Index for All Urban Consumers. The 2007 funding level for Parks is the starting point for the calculation, since that was the last year that Parks was funded within the General Fund.*

The projected Open Space & Parks Fund balance at the end of 2026 is $970,000. This equates to 23% of projected operating expenditures and is well above the minimum fund balance as defined in the Reserve Policy.

Recreation Fund Long-Term Forecast

Incorporating the revenue assumptions, the operating expenditure targets, the proposed interfund transfers, and the updated C-I-P projections outlined in the preceding discussion, the following chart summarizes a history and projection of revenue, expenditures, and fund balances for the Recreation Fund.



The City's Reserve Policy for the Recreation Fund states,

> *The minimum fund balance of the Recreation Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this policy, operating expenditures are defined as all expenditures, excluding interfund transfers and capital outlay.*
>
> *In addition to maintaining an operating reserve, the Recreation Fund will also maintain a capital asset renewal and replacement reserve. The purpose of this reserve is to accumulate funds for the timely renewal and replacement of Recreation Center and Memory Square Pool assets. The methodology for calculating this reserve will be approved by the Finance Committee.*
>
> *It is the intent of the City Council that the dedicated sales tax and user fee revenues generated by the Recreation Center and Memory Square Pool facilities cover the operating costs for those facilities, fund the 15% minimum fund balance, and fund the capital asset renewal and replacement reserve. However, the City Council also recognizes that the dedicated sales tax and user fee revenues may not be sufficient and the Recreation Fund may also need to rely on annual General Fund transfers. The maximum annual General Fund transfer will be calculated by taking the General Fund subsidy for the Recreation Center/Memory Square Pool in 2017*

($986,300) and inflating that amount on an annual basis by the regional Consumer Price Index for All Urban Consumers. The 2017 General Fund subsidy level is the starting point for the calculation, since that is the last year that the Recreation Center and Memory Square Pool were funded within the General Fund.

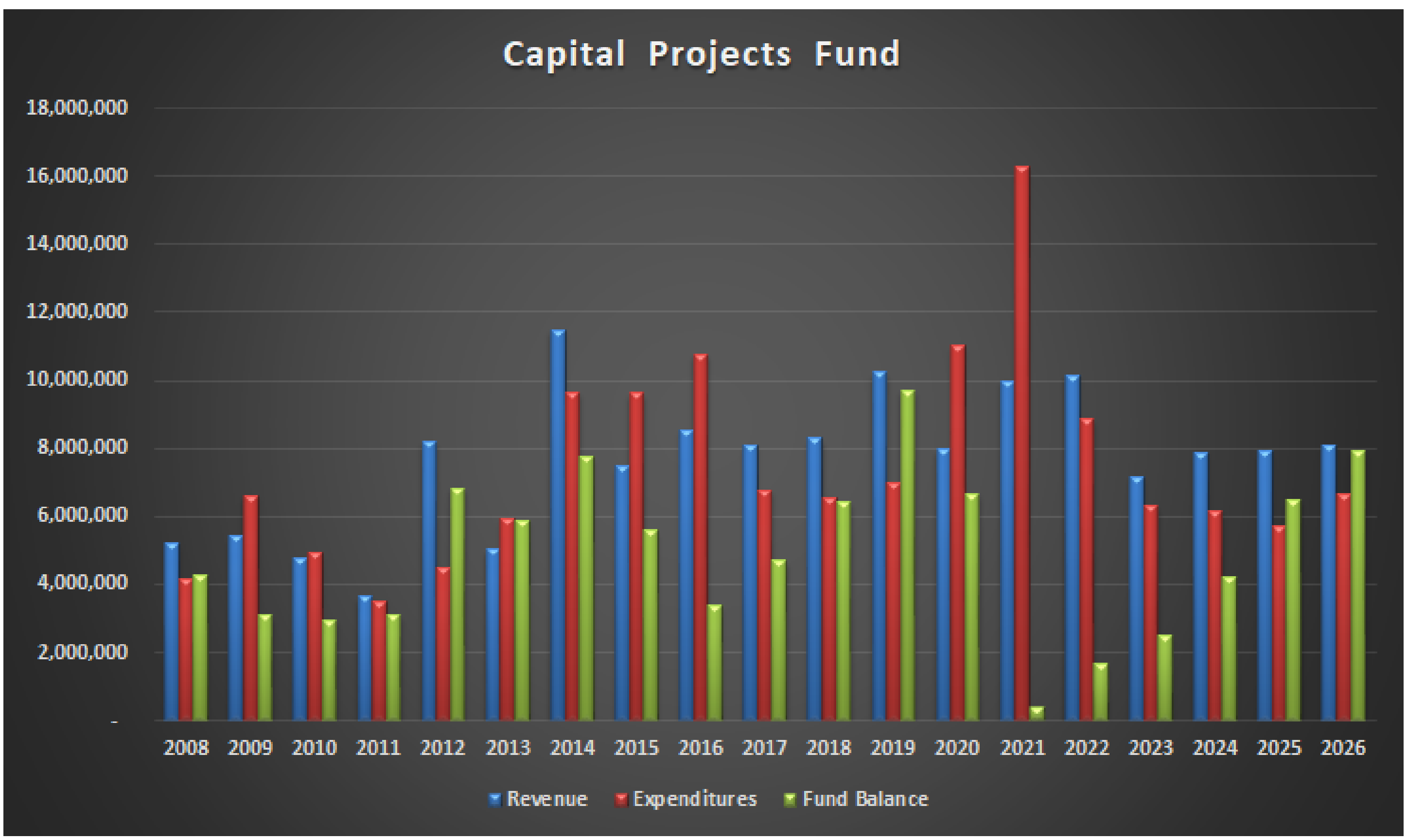
In addition to the annual General Fund transfer towards the annual operating costs, minimum fund balance requirements, and capital asset renewal and replacement reserves, this policy also authorizes an annual transfer from the Capital Projects Fund to the Recreation Fund in the amount of $125,000 for 2019 and each year thereafter inflated on an annual basis by the regional Consumer Price Index for All Urban Consumers. This transfer is restricted for capital outlay.

Closing the Recreation & Senior Center during the pandemic significantly affected the Recreation Fund revenue, expenditures, and resulting fund balances. Additional transfers of $432,000 in 2021 and $350,000 in 2022 were added in the 2021-2022 Biennial Budget to help keep the Recreation Fund reserves above the minuimum amounts as defined in the Reserve Policy.

The projected Recreation Fund balance at the end of 2026 is $2.3 million, well above the 15% of operating expenditures, but not covering all the renewal and replacement reserve.

Capital Projects Fund Long-Term Forecast

Incorporating the revenue assumptions, the operating expenditure targets, the proposed interfund transfers, and the updated C-I-P projections outlined in the preceding discussion, the following chart summarizes a history and projection of revenue, expenditures, and fund balances for the Capital Projects Fund.



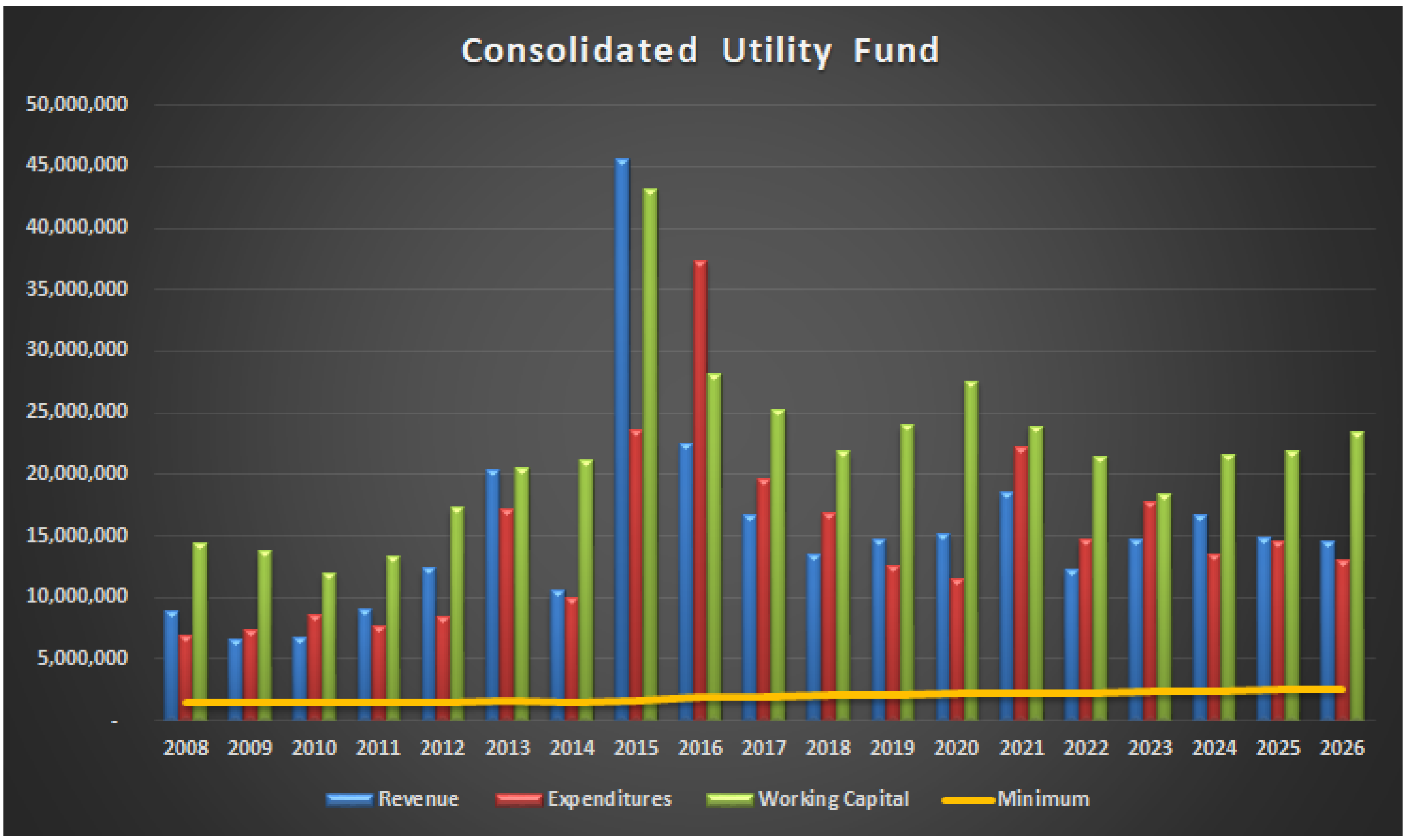
Large fluctuations in revenue, expenditures, and fund balances within capital project funds are typical. The City's Financial Policies do not specify a minimum level of reserves for the Capital Projects Fund. However, staff attempt to keep an annual fund balance of $1 million or greater.

The fund balance is projected to decline to approximately $380,000 at the end of 2021 (assuming no carry-forward of unspent project budgets), but increase to approximately $7.9 million by the end of 2026.

Please note that the original long-term projection presented at budget adoption, included transferring $1.5 million per year, for 2023 through 2026, to assist with debt service on the anticipated transportation bonds. Since the bonds were not approved by voters on November 2, the projected transfers have been removed, resulting in a significant growth in fund balance.

Consolidated Utility Fund Long-Term Forecast

The Consolidated Utility Fund consists of the Water Utility Fund, the Wastewater Utility Fund, and the Storm Water Utility Fund. Incorporating the revenue assumptions, the operating expenditure targets, and the updated C-I-P projections outlined in the preceding discussion, the following chart summarizes a history and projection of revenue, expenditures, and reserves (defined as working capital) for the Consolidated Utility Fund.



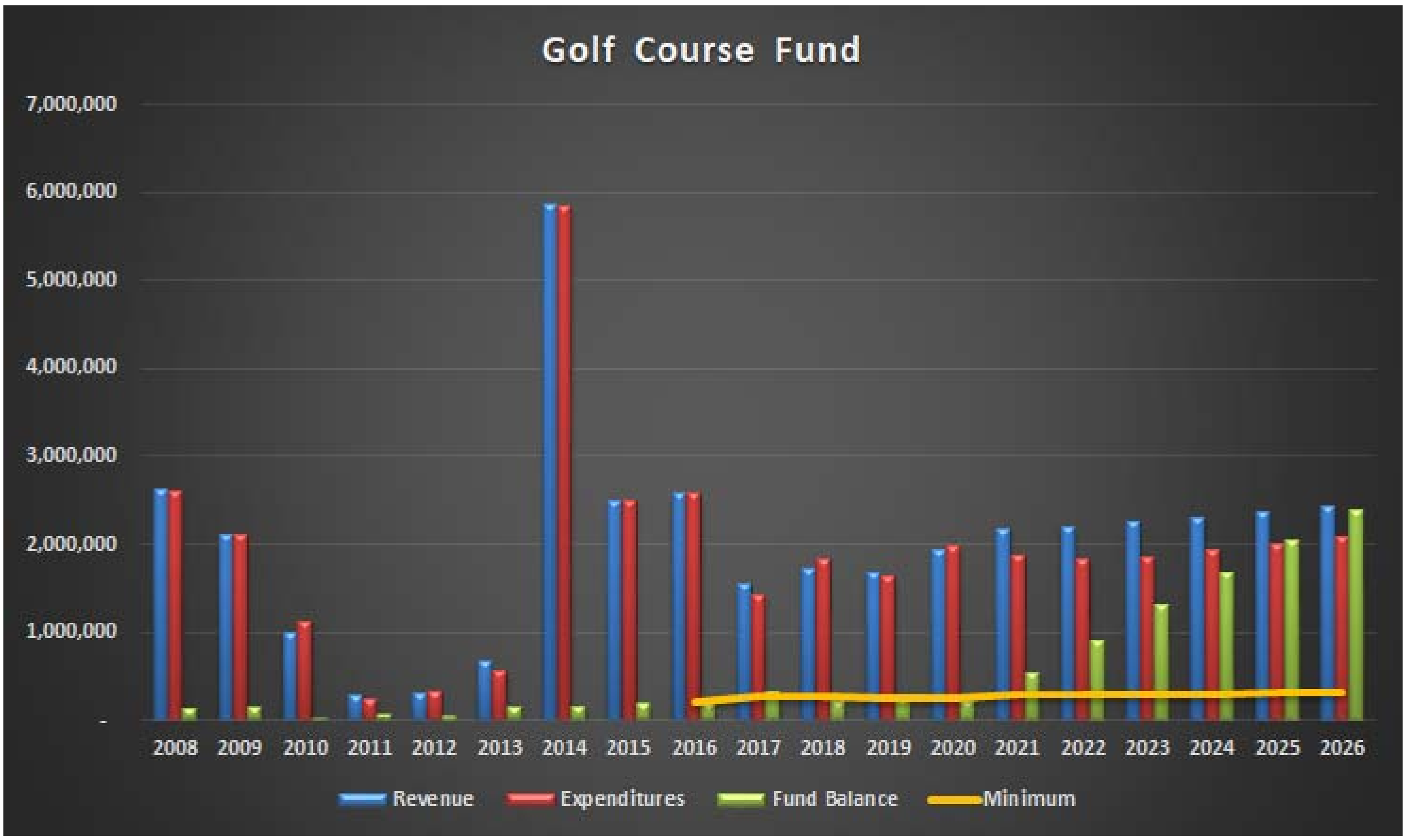
The City's Reserve Policy for the Utility Funds states,

> *The minimum working capital for the Water, Wastewater, and Storm Water Utility Funds shall be maintained at or above 25% of current operating expenses, as measured on the City's budgetary basis. For purpose of this policy, operating expenses are defined as all budgetary-basis expenses, excluding interfund transfers and capital outlay.*

The Consolidated Utility Fund reserves are expected to remain well above the 25% minimum level as defined in the Reserve Policy. All the individual utility funds are also expected to remain in full compliance with the reserve policy.

Golf Course Fund Long-Term Forecast

Incorporating the revenue assumptions, the operating expenditure targets, and the updated C-I-P projections outlined in the preceding discussion, the following chart summarizes a history and projection of revenue, expenditures, and reserves (defined as working capital) for the Golf Course Fund.



Effective April 1, 2010, the City entered into a license agreement with Western Golf Properties. Under this agreement, all operational revenue and expenses were accounted for by Western Golf Properties. Other than capital outlay, the only expenses recorded by the City were loan repayments to the Wastewater Utility fund. The only revenue recorded by the City was license payments from Western Golf Properties.

The revenue and expense spikes in 2014 reflect the flood reconstruction efforts and the related grants. The City reassumed operations at the golf course in mid-2015.

The revenue and expenses in 2015-2016 are significantly higher than 2017-2018 due to transfers-in from the General Fund and Capital Projects Fund and transfers-out to the Wastewater Utility Fund.

The City's Reserve Policy for the Golf Course Fund states,

> *The minimum working capital balance of the Golf Course Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this policy, operating expenditures are defined as all expenditures, excluding interfund transfers and capital outlay.*

Beginning in 2021, the Golf Course capital budget was moved to the Capital Projects Fund. With this change, the revenues generated by the Golf Course appear sufficient to meet the operating expenses over the long term. The projected Golf Course Fund reserves in 2026 are $2.4 million, approximately 111% of that year's estimated operating expenditures.

BUDGET DOCUMENT FORMAT

As previously mentioned, 2022 is the second year of the City's biennial budget process. This current document is meant only to supplement the previously published document by presenting the updated budget amounts and the updated Key Performance Indicators for 2022. Therefore, this document is much less comprehensive than the 2021-2022 Biennial Operating & Capital Budget document that was published in January 2021.

Following this budget message are three presentations:

- The 2022 Operating & Capital Budget by Program & Sub-Program (pages 21-131);
- The 2022 Operating & Capital Budget by Fund, Division, and Account (pages 133-206); and
- An updated Summary of the 2021-2026 Capital Improvements Plan (pages 207-214).

Respectfully submitted,

Megan Davis

Megan Davis
Louisville Interim City Manager

(This page intentionally left blank)

City of Louisville

COLORADO ▪ SINCE 1878

2022 Operating & Capital Budget

By

Program & Sub-Program

Community Indicators

Purpose

The purpose of the Community Indicators is to evaluate the City's progress towards achieving the goals in the Strategic Plan and our Critical Success Factors. Critical Success Factors are items that the City must achieve for the organization's vision of being 'dedicated to providing a vibrant, healthy community with the best small town atmosphere'.

These measures focus on community outcomes and align with each Critical Success Factor. Some of these measures may not be in the City's direct control but will show progress and changes experienced by those who live, work and visit Louisville.

INDICATOR	UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Financial Stewardship & Asset Management					
Debt Service Ratio (Debt Service Expenditures/Total Operating Expenditures)	$/$	12.5%	11.5%	11.5%	11.0%
Capital Spending as a Percentage of Total Expenditures	%	27.7%	35.0%	25.0%	25.0%
Bond Rating	Rating	AA+	AA+	AA+	AA+
Reliable Core Services					
Response Time for Emergency Response Services from Initial Call	Minutes	3.8	3.8	3.8	3.8
Average Commute Time	Minutes	N/A	23	23	23
Miles of Bicycle Paths and Lanes per 100,000 Population	#/100,000 Population	72.1	80.8	88.9	88.6
Total Water Consumption per Capita	Gallons/Day/ Capita	135	148	148	148
Percentage of Water Loss (Unaccounted for Water)	%	8.6%	8%	8%	8%
Vibrant Economic Climate					
City's Unemployment Rate	Rate	9.80	4.70	4.0	3.70
Assessed Value of Commercial/Industrial Properties as a Percentage of Total Assessed Value of All Properties	%	N/A	93	93	93
Number of Businesses per 100,000 Population	#	.009	.009	.009	.009
Percentage of City Population Living Below the National Poverty Line	%	N/A	6%	6%	6%
Jobs/Housing Ratio	#/#	1.55	1.55	1.55	1.56
Vacancy Rate by Sector	Office %	18.06	20.75	18.0	16.25
	Retail %	20.96	36.08	28.75	20.75
	Industrial %	32.04	45.63	32.5	21.25
Quality Programs & Amenities					
Number of Cultural Institutions and Sporting Facilities per 100,000 Population	#/100,000 Population	N/A	10	10	10
Percentage of Municipal Budget Allocated to Cultural and Sporting Facilities	%	17%	18%	18%	18%

INDICATOR	UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Annual Number of Cultural Events per 100,000 Population (i.e. Exhibitions, Festivals, Concerts)	#/100,000 Population	N/A	48	100	100
Square Feet of Public Indoor Recreation Space per Capita	#/Capita	5.05	5.05	5.04	5.02
Acres of Public Outdoor Recreation Space per Capita	#/Capita	0.11	0.11	0.11	0.11
Engaged Community					
Number of Registered Voters as a Percentage of Voting Age Population	%	95%	95%	95%	965%
Voter Participation in Last Municipal Election as a Percentage of Registered Voters	%	86%	85%	85%	85%
Number of Internet Connections per 100,000 Population	#/100,000 Population	N/A	92,006	92,227	92,448
Number of Mobile Phone Connections per 100,000 Population	#/100,000 Population	N/A	94,006	94,232	94,458
Healthy Workforce					
Workers' Compensation Rating from Provider	Rating	.99	.99	.97	.95
Percentage of Employees that Participate in Wellness Program	%	44%	61%	70%	75%
Number of Nominations for City's Value (ICARE) Awards	#	P2P – 61 CM – 8	P2P – 45 CM – 8	P2P – 50 CM – 10	P2P – 60 CM – 12
Percentage of Employees with a Performance Review of Exceeds or Higher	%	96.25%	98%	95%	95%
Number of Training Hours per Full-Time Employee	#/FTE	9.5	12	14	16
Full-Time Employee Retention Rate	Rate	89.53	86.5%	87.5%	90%
Supportive Technology					
Network Availability	%	99.99%	99.99%	99.99%	99.99%
IT Budget vs. Total Organizational Budget as a Percentage	%	2.13%	1.60%	2.03%	N/A
Number of Datasets Supported and Net Increase/Decrease in Datasets	#/#	43/0	46/3	48/2	N/A
Performance Measures Updated in the Last Two Years	#	500	150	150	150
Collaborative Regional Partner					
Progress Update on Current Collaborative Policy Issue(s) Being Addressed or Partnership(s)	#	10	10	9	9

*Unemployment statistics not available for cities below 25,000 population. Data provided for Boulder County from Department of Labor & Employment.
**Only have access to 2021 data for assessed value of commercial/industrial properties as percentage of total assessed value of all properties.
***Public indoor recreation space totals 105,000 square feet.
****The City has 335 Park acres and 695 Open Space acres (solely owned by the City) but has joint ownership in a total of 2,000 Open Space acres.

City of Louisville, Colorado
Summary of Revenue & Expenditures by Program
2019 - 2022

	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
Expenditures:				
Transportation	7,889,481	12,025,692	15,848,190	9,792,430
Utilities	11,840,439	10,523,796	21,840,200	14,370,680
Public Safety & Justice	6,159,451	6,485,158	7,441,940	7,373,050
Parks	2,051,344	2,376,402	2,837,320	3,538,230
Open Space & Trails	2,234,824	2,097,772	2,109,160	2,798,320
Recreation	6,431,536	5,639,999	6,770,860	6,318,180
Cultural Services	2,529,542	2,224,719	2,528,250	2,927,160
Community Design	1,843,081	1,947,796	2,422,200	2,619,510
Economic Prosperity	227,073	284,934	335,420	383,790
Administration & Support Services	5,373,481	5,755,285	7,466,860	6,946,560
Total Expenditures	**46,580,252**	**49,361,553**	**69,600,400**	**57,067,910**
Revenue:				
Transportation	1,136,730	955,249	796,640	886,710
Utilities	16,456,586	16,737,095	14,749,250	19,333,520
Public Safety & Justice	138,147	188,885	163,960	60,760
Parks	803,340	1,718,601	1,311,680	1,270,040
Open Space & Trails	2,392,860	2,323,548	2,368,010	2,798,320
Recreation	5,680,042	4,234,726	5,230,170	5,683,060
Cultural Servcies	394,429	393,003	385,430	448,920
Community Design	2,607,925	2,011,511	2,076,710	2,156,660
Economic Prosperity	60,000	160,000	133,000	45,000
Administration & Support Services	173,171	176,112	164,930	179,120
Total Revenue	**29,843,230**	**28,898,730**	**27,379,780**	**32,862,110**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures:				
Transportation	(6,752,751)	(11,070,443)	(15,051,550)	(8,905,720)
Utilities	4,616,147	6,213,299	(7,090,950)	4,962,840
Public Safety & Justice	(6,021,304)	(6,296,273)	(7,277,980)	(7,312,290)
Parks	(1,248,004)	(657,801)	(1,525,640)	(2,268,190)
Open Space & Trails	158,036	225,776	258,850	-
Recreation	(751,494)	(1,405,273)	(1,540,690)	(635,120)
Cultural Servcies	(2,135,113)	(1,831,716)	(2,142,820)	(2,478,240)
Community Design	764,844	63,715	(345,490)	(462,850)
Economic Prosperity	(167,073)	(124,934)	(202,420)	(338,790)
Administration & Support Services	(5,200,310)	(5,579,173)	(7,301,930)	(6,767,440)
Total Surplus/(Deficiency)	**(16,737,022)**	**(20,462,823)**	**(42,220,620)**	**(24,205,800)**

Program 31: Transportation

Program Goal: A safe, well-maintained, effective and efficient multi-modal transportation system at a reasonable cost.

Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 1,012,415	$ 1,112,091	$ 1,213,530	$ 1,282,330	$ 68,800	6%
Supplies	241,125	230,962	256,390	239,450	(16,940)	-7%
Services	1,214,910	1,117,035	1,733,000	1,363,550	(369,450)	-21%
Capital Outlay	5,421,031	9,565,604	12,645,270	6,907,100	(5,738,170)	-45%
Total Program Expenditures	**$ 7,889,481**	**$ 12,025,692**	**$ 15,848,190**	**$ 9,792,430**	**$ (6,055,760)**	-38%
Expenditures Per Resident	**$ 371.86**	**$ 566.39**	**$ 745.69**	**$ 460.30**	**$ (285.39)**	**-38%**
Full-Time Equivalents (FTE's)	**12.91**	**12.91**	**13.97**	**15.23**	**1.26**	**9%**

Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Highway User Taxes	$ 751,362	$ 558,725	$ 554,480	$ 619,000	$ 64,520	12%
County Road and Bridge Taxes	59,030	63,237	66,210	72,700	6,490	10%
Impact Fees - Transportation	233,872	331,939	175,000	194,060	19,060	11%
Parking Improvement Fees	91,305	-	-	-	-	
Other Misc Parking Revenue (Net)	1,161	1,348	950	950	-	0%
Total Program Revenue	**$ 1,136,730**	**$ 955,249**	**$ 796,640**	**$ 886,710**	**$ 90,070**	**11%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**$ (6,752,751)**	**$ (11,070,443)**	**$ (15,051,550)**	**$ (8,905,720)**	**$ 6,145,830**	

Transportation Program Key Indicators
Planning and Engineering Sub-Program

Goals

A safe, well-maintained, effective and efficient multi-modal transportation system at a reasonable cost.

Objectives

Design infrastructure to adopted standards that meets the transportation needs of the City. Collaborate with partner agencies (RTD, CDOT) to ensure residents have adequate multimodal transportation options. Proactively redesign the street network as regulations and technology change our transportation needs over time.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Workload						
Percentage Change in Number of Active Projects		%	140%	17%	-29%	-30%
Effectiveness						
Percentage Change in Number of Traffic Accidents	Target = N/A	%	-62%	28%	50%	33%
Percentage Change in Number of Pedestrian/Bicycle Accidents	Target = N/A	%	100%	0%	0%	0%
*2020 Reduction in traffic volumes/accidents due COVID. Traffic Accidents in 2020 = 94, Pedestrian/Bike Accidents in 2020 = 2.						

Sub-Program 311: Planning & Engineering

Sub-Program Objectives: Design infrastructure to adopted standards that meets the transportation needs of the City. Collaborate with partner agencies (RTD, CDOT) to ensure residents have adequate multimodal transportation options. Proactively redesign the street network as regulations and technology change our transportation needs over time.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 252,990	$ 317,925	$ 359,730	$ 344,540	$ (15,190)	-4%
Supplies	4,748	4,395	6,260	6,960	700	11%
Services	90,799	13,283	208,180	12,010	(196,170)	-94%
Capital Outlay	127,408	97,041	3,333,980	-	(3,333,980)	-100%
Total Sub-Program Expenditures	**$ 475,945**	**$ 432,644**	**$ 3,908,150**	**$ 363,510**	**$ (3,544,640)**	**-91%**
Expenditures Per Resident	**$ 22.43**	**$ 20.38**	**$ 183.89**	**$ 17.09**	**$ (166.80)**	**-91%**
Full-Time Equivalents (FTE's)	**2.32**	**2.32**	**3.32**	**4.26**	**0.94**	**28%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (475,945)**	**$ (432,644)**	**$ (3,908,150)**	**$ (363,510)**	**$ 3,544,640**	

Transportation Program Key Indicators
Transportation Infrastructure Maintenance Sub-Program

Goals

A safe, well-maintained, effective and efficient multi-modal transportation system at a reasonable cost.

Objectives

Conserve natural resources by maintaining streets cost-effectively before they reach a point of rapid failure. To ensure a high quality of life and to provide services equitably, no street will be in poor condition. Streets and intersections are monitored, maintained, and adequately lit to move people, bikes and cars safely and efficiently. All arterial and collector streets have marked bicycle lanes. All streets have well maintained sidewalks.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Workload						
Percentage of Arterials and Collectors Marked with Bicycle Lanes		%	46%	52%	54%	54%
Percentage of Streets with Sidewalks		%	95%	95%	97%	97%
Effectiveness						
Overall Pavement Condition Index (PCI)	Target = 75	PCI	68.4%	69.1%	70.4%	71.1%
Percentage of Street Miles with PCI Lower than 35	Target = 0	%	2.2%	3.9%	1.4%	0.8%
Community Survey Question: Rating of Street Maintenance in Louisville	Target = Excellent	% Excellent or Good	64%	64%	64%	645
*Last Community Survey conducted in 2020.						

Sub-Program 312: Transportation Infrastructure Maintenance

Sub-Program Objectives: Conserve natural resources by maintaining streets cost-effectively before they reach a point of rapid failure. To ensure a high quality of life and to provide services equitably, no street will be in poor condition. Streets and intersections are monitored, maintained, and adequately lit to move people, bikes and cars safely and efficiently. All arterial and collector streets have marked bicycle lanes. All streets have well maintained sidewalks.

Sub-Program Expenditures [1]

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 323,056	$ 348,890	$ 368,080	$ 399,600	$ 31,520	9%
Supplies	112,235	113,947	146,700	139,100	(7,600)	-5%
Services	879,980	840,270	1,259,030	1,001,080	(257,950)	-20%
Capital Outlay	5,160,123	9,398,508	8,109,390	6,607,100	(1,502,290)	-19%
Total Sub-Program Expenditures	**$ 6,475,394**	**$ 10,701,615**	**$ 9,883,200**	**$ 8,146,880**	**$ (1,736,320)**	**-18%**
Expenditures Per Resident	**$ 305.21**	**$ 504.03**	**$ 465.03**	**$ 382.95**	**$ (82.08)**	**-18%**
Full-Time Equivalents (FTE's)	**4.79**	**4.79**	**4.80**	**4.80**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Highway User Taxes	$ 751,362	$ 558,725	$ 554,480	$ 619,000	$ 64,520	12%
County Road and Bridge Taxes	59,030	63,237	66,210	72,700	6,490	10%
Impact Fees - Transportation	233,872	331,939	175,000	194,060	19,060	11%
Parking Improvement Fees	91,305	-	-	-	-	
Other Misc Parking Revenue (Net)	1,161	1,348	950	950	-	0%
Total Sub-Program Revenue	**$ 1,136,730**	**$ 955,249**	**$ 796,640**	**$ 886,710**	**$ 90,070**	**11%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (5,338,664)**	**$ (9,746,366)**	**$ (9,086,560)**	**$ (7,260,170)**	**$ 1,826,390**	

Note:

[1] This sub-program table excludes expenditures from the Fleet Management Fund.

Transportation Program Key Indicators
Streetscapes Sub-Program

Goals

To provide a safe, well-maintained, effective, and efficient multi-modal transportation system at a reasonable cost.

Objectives

Safe, visually appealing, appropriately lit, and inviting streets, sidewalks, and publicly-owned areas adjacent to streets and sidewalks.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Workload						
Percentage Change in Miles/Acres of Streetscape Maintained		%	0	0	0	0
Efficiency						
Cost per Square Foot Maintained		$/Sq Ft	$.21/Sq Ft	$.21/Sq Ft	$.21/Sq Ft	$.22/Sq Ft
Effectiveness						
Community Survey Question: Rating of Maintenance of Medians and Street Landscaping	Target = 80%	% Excellent or Good	86%	86%	86%	86%
Rating of Streetlighting, Signage and Street Markings	Target = N/A	Rating	81%	81%	81%	81%

*Last Community Survey conducted in 2020.
**Staff currently maintains 2,308,500 sq ft of streetscapes.
***Cost per Sq ft calculated used the total streetscape budget by the area supported.
****Used 3% budget escalation for the 2023 projection.

Sub-Program 313: Streetscapes

Sub-Program Objectives: Safe, visually appealing, appropriately lit and inviting streets, sidewalks and publicly-owned areas adjacent to streets and sidewalks.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 240,885	$ 245,315	$ 260,210	$ 292,160	$ 31,950	12%
Supplies	10,268	13,055	13,600	13,600	-	0%
Services	210,865	235,908	224,140	320,640	96,500	43%
Capital Outlay	108,552	18,244	1,161,200	300,000	(861,200)	-74%
Total Sub-Program Expenditures	**$ 570,570**	**$ 512,522**	**$ 1,659,150**	**$ 926,400**	**$ (732,750)**	**-44%**
Expenditures Per Resident	**$ 26.89**	**$ 24.14**	**$ 78.07**	**$ 43.55**	**$ (34.52)**	**-44%**
Full-Time Equivalents (FTE's)	**3.08**	**3.08**	**3.08**	**3.30**	**0.22**	**7%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (570,570)**	**$ (512,522)**	**$ (1,659,150)**	**$ (926,400)**	**$ 732,750**	

Transportation Program Key Indicators
Snow & Ice Removal Sub-Program

Goals

A safe well-maintained, effective and efficient multi-modal transportation system at a reasonable cost.

Objectives

Safe traveling conditions for pedestrians and motorists; cost effective snow and ice control services; assist Police, Fire and Emergency Medical Services in fulfilling their duties; safe, passable streets, school bus routes and hard surface trails; safe access to City facilities; and snow cleared within 24 hours from sidewalks that are the City's responsibility.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Workload						
Number of Category II to IV Snow Events		#	15	12	12	12
Efficiency						
Average Cost per Snow Event		$/Event	$12,000	$10,000	$10,000	$10,000
Effectiveness						
Average Response Time per Snow Event	Target = 1 hr	Days	1hr	1hr	1hr	1hr
Community Survey Question: Rating of Snow Removal/Street Sanding	Target = Excellent	% Excellent or Good	52%	52%	52%	52%

*Last Community Survey conducted in 2020.

Sub-Program 314: Snow & Ice Removal

Sub-Program Objectives: Safe traveling conditions for pedestrians and motorists; cost effective snow and ice control services; assist Police, Fire and Emergency Medical Services in fulfilling their duties; safe, passable streets, school bus routes and hard surface trails; safe access to City facilities; and snow cleared within 24 hours from sidewalks that are the City's responsibility.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 195,484	$ 199,961	$ 225,510	$ 246,030	$ 20,520	9%
Supplies	113,874	99,565	89,730	79,690	(10,040)	-11%
Services	22,355	25,116	32,030	20,200	(11,830)	-37%
Capital Outlay	24,948	51,811	40,700	-	(40,700)	-100%
Total Sub-Program Expenditures	**$ 356,661**	**$ 376,453**	**$ 387,970**	**$ 345,920**	**$ (42,050)**	**-11%**
Expenditures Per Resident	**$ 16.81**	**$ 17.73**	**$ 18.25**	**$ 16.26**	**$ (1.99)**	**-11%**
Full-Time Equivalents (FTE's)	**2.72**	**2.72**	**2.77**	**2.87**	**0.10**	**4%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (356,661)**	**$ (376,453)**	**$ (387,970)**	**$ (345,920)**	**$ 42,050**	

(This page intentionally left blank)

Sub-Program 320: Public Works Administration

Program Goal: A safe, well-maintained, effective and efficient multi-modal transportation system at a reasonable cost.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ -	$ -	$ -	$ -	$ -	
Supplies	-	-	100	100	-	0%
Services	10,911	2,458	9,620	9,620	-	0%
Capital Outlay	-	-	-	-	-	
Total Sub-Program Expenditures	**$ 10,911**	**$ 2,458**	**$ 9,720**	**$ 9,720**	**$ -**	**0%**
Expenditures Per Resident	**$ 0.51**	**$ 0.12**	**$ 0.46**	**$ 0.46**	**$ (0.00)**	**0%**
Full-Time Equivalents (FTE's)	**-**	**-**	**-**	**-**	**-**	

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (10,911)**	**$ (2,458)**	**$ (9,720)**	**$ (9,720)**	**$ -**	

(This page intentionally left blank)

Program 32: Utilities

Program Goal: Ensure safe, reliable, great tasting water; properly treated wastewater; effective stormwater control; successfully managed solid waste; and competitive prices for all services.

Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 2,939,280	$ 2,989,691	$ 3,161,840	$ 3,684,400	$ 522,560	17%
Supplies	534,791	546,367	619,950	567,040	(52,910)	-9%
Services	3,954,970	4,199,235	4,418,470	3,985,580	(432,890)	-10%
Capital Outlay	4,411,398	2,788,503	13,639,940	6,133,660	(7,506,280)	-55%
Total Program Expenditures	**$ 11,840,439**	**$ 10,523,796**	**$ 21,840,200**	**$ 14,370,680**	**$ (7,469,520)**	**-34%**
Full-Time Equivalents (FTE's)	**37.16**	**36.21**	**34.56**	**38.06**	**3.50**	**10%**

Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Grant Revenue	$ 400,000	$ 255,000	$ 100,000	$ -	$ (100,000)	-100%
User Fees	11,968,106	13,533,550	12,523,450	12,689,300	165,850	1%
Tap Fees	3,101,960	2,394,536	1,700,300	762,600	(937,700)	-55%
Sales of Water Rights	-	-	-	5,400,000	5,400,000	
Other Revenue	986,520	554,009	425,500	481,620	56,120	13%
Total Program Revenue	**$ 16,456,586**	**$ 16,737,095**	**$ 14,749,250**	**$ 19,333,520**	**$ 4,584,270**	**31%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**$ 4,616,147**	**$ 6,213,299**	**$ (7,090,950)**	**$ 4,962,840**	**$ 12,053,790**	
Surplus/(Deficiency) Per Resident	**$ 220.65**	**$ 293.40**	**$ (334.12)**	**$ 232.13**	**$ 566.24**	

Utilities Program Key Indicators
Water Sub-Program

Goals

Ensure safe, reliable, great tasting water; properly treated wastewater; effective stormwater control; successfully managed solid waste; and competitive prices for all services.

Objectives

Consistently provide safe and great tasting water, routinely testing quality for compliance with State and Federal Standards. Operate and maintain facilities efficiently, allowing for reasonable and equitable rates while maintaining optimal quality.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Workload						
Annual Potable Water Produced		Gallons	1,148,000,000	1,200,000,000	1,200,000,000	1,200,000,000
Efficiency						
Cost per Million Gallons per Day Billed		$/Million Gallons/Day Billed	$97.17	$125	$125	$125
Percentage of Water Main Flushing Completed as Scheduled		%	100%	100%	100%	100%
Percentage of Water Main Valves Exercised as Scheduled		%	100%	100%	100%	100%
Percentage of Unaccounted Potable Water		%	9%	6%	6%	6%
Effectiveness						
Compliance with State and Federal Standards	Target = Yes	Yes/No	Yes	Yes	Yes	Yes
Community Survey Question: Rating of Quality of Louisville Water	Target = 100%	% Excellent or Good	88%	88%	88%	88%
*Last Community Survey conducted in 2020.						

Sub-Program 321: Water

Sub-Program Objective: Consistently provide safe and great tasting water, routinely testing quality for compliance with State and Federal Standards. Operate and maintain facilities efficiently, allowing for reasonable and equitable rates while maintaining optimal quality.

Sub-Program Expenditures [1]

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 1,590,358	$ 1,659,714	$ 1,665,810	$ 2,015,160	$ 349,350	21%
Supplies	364,659	414,238	438,860	393,230	(45,630)	-10%
Services	1,408,824	1,559,380	1,652,200	1,498,090	(154,110)	-9%
Capital Outlay	3,641,377	2,153,348	9,870,110	3,898,350	(5,971,760)	-61%
Total Sub-Program Expenditures	**$ 7,005,218**	**$ 5,786,680**	**$ 13,626,980**	**$ 7,804,830**	**$ (5,822,150)**	**-43%**
Full-Time Equivalents (FTE's)	**20.78**	**20.59**	**18.53**	**21.09**	**2.56**	**14%**

Sub-Program Revenue [1]

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Grant Revenue	$ -	$ 5,000	$ -	$ -	$ -	
Water User Fees	5,607,511	6,765,376	5,945,660	5,967,820	22,160	0%
Water Tap Fees	2,853,800	2,148,976	1,550,300	702,200	(848,100)	-55%
Sales of Water Rights	-	-	-	5,400,000	5,400,000	
Other Water Utility Revenue	708,898	404,326	319,410	358,620	39,210	12%
Total Sub-Program Revenue	**$ 9,170,209**	**$ 9,323,678**	**$ 7,815,370**	**$ 12,428,640**	**$ 4,613,270**	**59%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ 2,164,991**	**$ 3,536,998**	**$ (5,811,610)**	**$ 4,623,810**	**$ 10,435,420**	
Surplus/(Deficiency) Per Resident	**$ 102.05**	**$ 166.59**	**$ (273.45)**	**$ 217.35**	**$ 490.79**	

Note:

[1] The revenue and expenditures extracted from the Water Utility Fund, an Enterprise Fund, are presented on the City's budgetary basis. Debt service on outstanding Water Utility Fund debt is not included.

Utilities Program Key Indicators
Wastewater Sub-Program

Goals

Ensure safe, reliable, great tasting water; properly treated wastewater; effective stormwater control; successfully managed solid waste; and competitive prices for all services.

Objectives

Protect public health and the environment by collecting and treating wastewater in compliance with Federal, State, and Local laws.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Efficiency						
Treatment Cost per 1,000 Gallons		$/1,000 Gallons	$1.34	$1.40	$1.40	$1.40
Percentage of Sewer Line Jetting and Cleaning Completed as Scheduled		%	100%	100%	100%	100%
Effectiveness						
Compliance with State and Federal Standards	Target = Yes	Yes/No	Yes	Yes	Yes	Yes
Community Survey Question: Rating of Wastewater (Sewage System)	Target = 100%	% Excellent or Good	91%	91%	91%	91%
*Last Community Survey conducted in 2020.						

Sub-Program 322: Wastewater

Sub-Program Objectives: Protect public health and the environment by collecting and treating wastewater in compliance with Federal, State, and Local laws.

Sub-Program Expenditures [1]

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 1,042,056	$ 1,027,952	$ 1,155,950	$ 1,272,280	$ 116,330	10%
Supplies	154,517	130,062	172,240	164,960	(7,280)	-4%
Services	865,608	1,033,077	1,128,600	865,020	(263,580)	-23%
Capital Outlay	594,246	521,114	1,742,860	1,954,000	211,140	12%
Total Sub-Program Expenditures	**$ 2,656,427**	**$ 2,712,205**	**$ 4,199,650**	**$ 4,256,260**	**$ 56,610**	**1%**
Full-Time Equivalents (FTE's)	**12.88**	**12.31**	**12.63**	**13.13**	**0.50**	**4%**

Sub-Program Revenue [1]

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Wastewater User Fees	$ 3,742,153	$ 4,136,283	$ 3,927,150	$ 4,006,050	$ 78,900	2%
Wastewater Tap Fees	248,160	245,560	150,000	60,400	(89,600)	-60%
Other Wastewater Utility Revenue	235,723	123,998	91,730	107,950	16,220	18%
Total Sub-Program Revenue	**$ 4,226,036**	**$ 4,505,841**	**$ 4,168,880**	**$ 4,174,400**	**$ 5,520**	**0%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ 1,569,609**	**$ 1,793,636**	**$ (30,770)**	**$ (81,860)**	**$ (51,090)**	
Surplus/(Deficiency) Per Resident	**$ 73.98**	**$ 84.48**	**$ (1.45)**	**$ (3.85)**	**$ (2.40)**	

Note:

[1] The revenue and expenditures extracted from the Wastewater Utility Fund, an Enterprise Fund, are presented on the City's budgetary basis. Debt service on outstanding Wastewater Utility Fund debt is not included.

Utilities Program Key Indicators
Stormwater Sub-Program

Goals

Ensure safe, reliable, great tasting water; properly treated wastewater; effective stormwater control; successfully managed solid waste; and competitive prices for all services.

Objectives

Maintain our storm water system to protect Coal Creek specifically and the natural and built environment generally. Proactively reduce pollutants in the water by educating the public, sweeping the streets, maintaining an efficient & effective storm water system and leveraging intergovernmental partnerships.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Efficiency						
Percentage Change in Number of Illicit Discharges		%	-33%	50%	0%	0%
Percentage of Inlets Cleaned as Scheduled		%	100%	100%	100%	100%
Percentage of Street Sweeping Completed as Scheduled		%	100%	100%	100%	100%
Effectiveness						
Compliance with State and Federal Standards	Target = Yes	Yes/No	Yes	Yes	Yes	Yes
Community Survey Question: Rating of Storm Drainage (Flood Management)	Target = 100%	% Excellent or Good	88%	88%	88%	88%
*Last Community Survey conducted in 2020.						

Sub-Program 323: Storm Water

Sub-Program Objectives: Maintain our storm water system to protect Coal Creek specifically and the natural and built environment generally. Proactively reduce pollutants in the water by educating the public, sweeping the streets, maintaining an efficient & effective storm water system and leveraging intergovernmental partnerships.

Sub-Program Expenditures [1]

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 241,796	$ 235,678	$ 266,770	$ 316,080	$ 49,310	18%
Supplies	3,148	2,067	2,850	2,850	-	0%
Services	100,387	88,863	97,120	81,220	(15,900)	-16%
Capital Outlay	175,775	114,041	2,026,970	281,310	(1,745,660)	-86%
Total Sub-Program Expenditures	**$ 521,106**	**$ 440,649**	**$ 2,393,710**	**$ 681,460**	**$ (1,712,250)**	**-72%**
Full-Time Equivalents (FTE's)	**2.93**	**2.74**	**2.77**	**3.15**	**0.38**	**14%**

Sub-Program Revenue [1]

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Storm Water Permit Fees	$ 1,200	$ 300	$ 2,000	$ 2,000	$ -	0%
Grant Revenue	400,000	250,000	100,000	-	(100,000)	-100%
Storm Water User Fees	914,281	980,279	991,300	1,024,290	32,990	3%
Other Storm Water Utility Revenue	32,240	22,340	10,960	9,600	(1,360)	-12%
Total Sub-Program Revenue	**$ 1,347,721**	**$ 1,252,919**	**$ 1,104,260**	**$ 1,035,890**	**$ (68,370)**	**-6%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ 826,615**	**$ 812,270**	**$ (1,289,450)**	**$ 354,430**	**$ 1,643,880**	
Surplus/(Deficiency) Per Resident	**$ 38.96**	**$ 38.26**	**$ (60.67)**	**$ 16.66**	**$ 77.33**	

Note:

[1] The revenue and expenditures extracted from the Storm Water Utility Fund, an Enterprise Fund, are presented on the City's budgetary basis. Debt service on outstanding Storm Water Utility Fund debt is not included.

Utilities Program Key Indicators
Solid Waste, Recycling, and Composting Sub-Program

Goals

Ensure safe, reliable, great tasting water; properly treated wastewater; effective stormwater control; successfully managed solid waste; and competitive prices for all services.

Objectives

Enable residents to dispose of their solid waste in a convenient, environmentally responsible, cost effective manner.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Efficiency						
Cost per Ton Sent to Landfill		$/Ton	$193.79	$199	$205	$211
Effectiveness						
Percentage of Waste Diverted from Landfill	Target = N/A	%	47%	44.3%	46%	46%
Tonnage of Waste Sent to Landfill	Target = N/A	#	3,513	1,746.71 through June 30, 2021	3,500	3,500
Community Survey Question: Rating of Solid Waste/Trash Services	Target = Excellent	% Excellent or Good	81%	81%	81%	81%
Community Survey Question: Rating of Fees for Water/ Sewer/Trash	Target = Excellent	% Excellent or Good	70%	70%	70%	70%

*Last Community Survey conducted in 2020.

Sub-Program 324: Solid Waste, Recycling, & Composting

Sub-Program Objectives: Enable residents to dispose of their solid waste in a convenient, environmentally responsible, cost effective manner.

Sub-Program Expenditures [1]

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 65,070	$ 66,347	$ 73,310	$ 80,880	$ 7,570	10%
Supplies	12,467	-	6,000	6,000	-	0%
Services	1,580,151	1,517,915	1,540,550	1,541,250	700	0%
Capital Outlay	-	-	-	-	-	
Total Sub-Program Expenditures	**$ 1,657,688**	**$ 1,584,262**	**$ 1,619,860**	**$ 1,628,130**	**$ 8,270**	**1%**
Full-Time Equivalents (FTE's)	**0.57**	**0.57**	**0.63**	**0.69**	**0.06**	**10%**

Sub-Program Revenue [1]

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Solid Waste User Fees	$ 1,478,908	$ 1,414,042	$ 1,422,720	$ 1,444,010	$ 21,290	1%
Solid Waste Administration Fees	155,955	156,299	156,000	156,000	-	0%
Hazardous Waste Fees	62,855	74,817	74,820	85,330	10,510	14%
Other Fees	6,443	6,454	5,800	5,800	-	0%
Other Solid Waste Utility Revenue	8,459	3,045	1,400	3,450	2,050	146%
Total Sub-Program Revenue	**$ 1,712,620**	**$ 1,654,657**	**$ 1,660,740**	**$ 1,694,590**	**$ 33,850**	**2%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ 54,932**	**$ 70,395**	**$ 40,880**	**$ 66,460**	**$ 25,580**	
Surplus/(Deficiency) Per Resident	**$ 2.59**	**$ 3.32**	**$ 1.92**	**$ 3.12**	**$ 1.20**	

Note:

[1] The revenue and expenditures extracted from the Solid Waste & Recycling Fund, an Enterprise Fund, are presented on the City's budgetary basis.

(This page intentionally left blank)

Program 21: Public Safety & Justice

Program Goal: Police and other City staff working with the community to help ensure safety; satisfy residents' expectations that individuals observe the City's Municipal Code and State Law; and the justice system is fair, effective and efficient.

Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 4,565,299	$ 4,757,912	$ 5,588,930	$ 5,898,390	$ 309,460	6%
Supplies	175,461	246,129	235,170	229,960	(5,210)	-2%
Services	1,076,433	933,787	1,349,550	1,199,760	(149,790)	-11%
Capital Outlay	342,258	547,330	268,290	44,940	(223,350)	-83%
Total Program Expenditures	**$ 6,159,451**	**$ 6,485,158**	**$ 7,441,940**	**$ 7,373,050**	**$ (68,890)**	**-1%**
Expenditures Per Resident	**$ 290.32**	**$ 305.44**	**$ 350.16**	**$ 346.58**	**$ (3.58)**	**-1%**
Full-Time Equivalents (FTE's)	**45.05**	**46.04**	**50.03**	**51.03**	**1.00**	**2%**

Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Operating Grants	$ 9,607	$ 103,576	$ 100,000	$ -	$ (100,000)	-100%
DUI Restitution	192	34	-	-	-	
Court Fines	128,348	85,275	63,960	60,760	(3,200)	-5%
Total Program Revenue	**$ 138,147**	**$ 188,885**	**$ 163,960**	**$ 60,760**	**$ (103,200)**	**-63%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**$ (6,021,304)**	**$ (6,296,273)**	**$ (7,277,980)**	**$ (7,312,290)**	**$ (34,310)**	

Public Safety & Justice Program Key Indicators
Patrol and Investigation Sub-Program

Goals

Police and other City staff working with the community to help ensure safety, satisfy residents' expectations that individuals observe the City's Municipal Code and State Law, and a justice system that is fair, effective, and efficient.

Objectives

Maintain community safety and a low crime rate through community engagement, effective patrol and efficient response times. Emphasize prevention-oriented police services by engaging community groups in effective partnerships.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Workload						
Percentage Change in Number of Calls for Service/Officer-Initiated Activity		%	-21.96% from 2019	+12.75%	+12.75%	+12.75
Efficiency						
Response Time for Priority 1 Calls		Minutes	3.8	3.8	3.8	3.8
Effectiveness						
Crime Rate for Part 1 and Part 2 Crimes	Target =	Rate	Part I crimes – 530 Part II crimes – 74	+25%	+25%	+5%
Average Clearance Rate	Target =	Rate	Part I crimes – 58%	Part I crimes – 65%	Part I crimes – 65%	Part I crimes – 65%
Community Survey Question: Rating of Communication Regularly with Community Members	Target =	% Excellent or Good	69% Excellent or Good	69% Excellent or Good	69% Excellent or Good	69% Excellent or Good
Community Survey Question: Rating of Overall Performance of Louisville Police Department	Target =	% Excellent or Good	88% Excellent or Good	88% Excellent or Good	88% Excellent or Good	88% Excellent or Good
Community Survey Question: Rating of Visibility of Patrol Cars	Target =	% Excellent or Good	89% Excellent or Good	89% Excellent or Good	89% Excellent or Good	89% Excellent or Good

*Part I crimes = 2,523.81/100,000 residents & Part II crimes = 352.88/100,000 residents
**Last Community Survey conducted in 2020.

Sub-Program 211: Patrol & Investigations

Sub-Program Objectives: Maintain community safety and a low crime rate through community engagement, effective patrol and efficient response times. Emphasize prevention-oriented police services by engaging community groups in effective partnerships.

Sub-Program Expenditures [1]

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 4,210,663	$ 4,436,193	$ 5,206,490	$ 5,576,260	$ 369,770	7%
Supplies	158,302	228,371	201,460	200,160	(1,300)	-1%
Services	726,643	607,859	973,510	966,750	(6,760)	-1%
Capital Outlay	150,142	535,682	138,290	44,940	(93,350)	-68%
Total Sub-Program Expenditures	**$ 5,245,750**	**$ 5,808,105**	**$ 6,519,750**	**$ 6,788,110**	**$ 268,360**	**4%**
Expenditures Per Resident	**$ 247.25**	**$ 273.55**	**$ 306.77**	**$ 319.08**	**$ 12.31**	**4%**
Full-Time Equivalents (FTE's)	**40.75**	**41.87**	**45.73**	**47.73**	**2.00**	**4%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Operating Grants	$ 9,607	$ 103,576	$ 100,000	$ -	$ (100,000)	-100%
DUI Restitution	192	34	-	-	-	
Total Sub-Program Revenue	**$ 9,799**	**$ 103,610**	**$ 100,000**	**$ -**	**$ (100,000)**	**-100%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (5,235,951)**	**$ (5,704,495)**	**$ (6,419,750)**	**$ (6,788,110)**	**$ (368,360)**	

Note:

[1] This sub-program table excludes expenditures from the Fleet Management Fund.

Public Safety Program Key Indicators
Code Enforcement Sub-Program

Goals

Police and other City staff working with the community to help ensure safety, satisfy residents' expectations that individuals observe the City's Municipal Code and State Law, and a justice system that is fair, effective, and efficient.

Objectives

Judiciously enforce the municipal code; including parking, junked vehicles, uncontrolled weeds, and stray dogs. Work with residents and the business community to achieve compliance with City ordinances. Emphasize education and voluntary compliance over punitive enforcement through the Courtesy Notice program.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Efficiency						
Percentage of Cases Brought into Voluntary Compliance		%	96.25%	96.25%	96.25%	96.25%
Average Number of Days from Complaint to Investigation		#	3	3	3	3
Effectiveness						
Community Survey Question: Rating of Municipal Code Enforcement Issues	Target =	% Excellent or Good	72%	72%	72%	72%
*Last Community Survey conducted in 2020.						

Sub-Program 212: Code Enforcement

Sub-Program Objectives: Judiciously enforce the municipal code; including parking, junked vehicles, uncontrolled weeds, and stray dogs. Work with residents and the business community to achieve compliance with City ordinances. Emphasize education and voluntary compliance over punitive enforcement through the Courtesy Notice program.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 184,351	$ 147,643	$ 199,050	$ 128,770	$ (70,280)	-35%
Supplies	9,271	6,347	10,250	10,250	-	0%
Services	21,257	11,674	20,650	20,650	-	0%
Capital Outlay	-	-	-	-	-	
Total Sub-Program Expenditures	**$ 214,879**	**$ 165,664**	**$ 229,950**	**$ 159,670**	**$ (70,280)**	**-31%**
Expenditures Per Resident	**$ 10.13**	**$ 7.80**	**$ 10.82**	**$ 7.51**	**$ (3.31)**	**-31%**
Full-Time Equivalents (FTE's)	**2.43**	**2.30**	**2.42**	**1.42**	**(1.00)**	**-41%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (214,879)**	**$ (165,664)**	**$ (229,950)**	**$ (159,670)**	**$ 70,280**	

Public Safety & Justice Program Key Indicators
Municipal Court Sub-Program

Goals

Police and other City staff working with the community to help ensure safety, satisfy residents' expectations that individuals observe the City's Municipal Code and State Law, and a justice system that is fair, effective, and efficient.

Objectives

Maintain accurate permanent records of citations and payments, administer fair and competent hearings, treat all citizens fairly and equally.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Workload						
Percentage of Total Cases Requiring Court Hearing		%	94%	75%	75%	75%
Average Caseload per FTE		#	450	700	750	750
Efficiency						
Average Time for Resolution of Cases		Days	45	30	30	30
Effectiveness						
Customer Survey Question: Rating of Customer Satisfaction	Target = 5	Rating	4	5	5	5

*Surveys are completed on paper in Court. In 2020, court sessions were limited or were held virtually so the number of surveys in very small from before the pandemic.
** Ticket numbers down significantly for 2020 due to pandemic.

Sub-Program 216: Municipal Court

Sub-Program Objectives: Maintain accurate permanent records of citations and payments, administer fair and competent hearings, treat all citizens fairly and equally.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 136,284	$ 139,681	$ 147,170	$ 157,180	$ 10,010	7%
Supplies	1,325	6,710	17,150	14,650	(2,500)	-15%
Services	93,950	84,913	109,390	96,810	(12,580)	-12%
Capital Outlay	-	-	-	-	-	
Total Sub-Program Expenditures	**$ 231,559**	**$ 231,304**	**$ 273,710**	**$ 268,640**	**$ (5,070)**	**-2%**
Expenditures Per Resident	**$ 10.91**	**$ 10.89**	**$ 12.88**	**$ 12.63**	**$ (0.25)**	**-2%**
Full-Time Equivalents (FTE's)	**1.52**	**1.52**	**1.52**	**1.52**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Court Fines	$ 128,348	$ 85,275	$ 63,960	$ 60,760	$ (3,200)	-5%
Total Sub-Program Revenue	**$ 128,348**	**$ 85,275**	**$ 63,960**	**$ 60,760**	**$ (3,200)**	**-5%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (103,211)**	**$ (146,029)**	**$ (209,750)**	**$ (207,880)**	**$ 1,870**	

(This page intentionally left blank)

Sub-Program 219: Police Department Building Maintenance

Program Goal: Police and other City staff working with the community to help ensure safety; satisfy residents' expectations that individuals observe the City's Municipal Code and State Law; and the justice system is fair, effective and efficient.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 34,001	$ 34,395	$ 36,220	$ 36,180	$ (40)	0%
Supplies	6,563	4,701	6,310	4,900	(1,410)	-22%
Services	234,583	229,341	246,000	115,550	(130,450)	-53%
Capital Outlay	192,116	11,648	130,000	-	(130,000)	-100%
Total Sub-Program Expenditures	**$ 467,263**	**$ 280,085**	**$ 418,530**	**$ 156,630**	**$ (261,900)**	**-63%**
Expenditures Per Resident	**$ 22.02**	**$ 13.19**	**$ 19.69**	**$ 7.36**	**$ (12.33)**	**-63%**
Full-Time Equivalents (FTE's)	**0.35**	**0.35**	**0.36**	**0.36**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (467,263)**	**$ (280,085)**	**$ (418,530)**	**$ (156,630)**	**$ 261,900**	

(This page intentionally left blank)

Program 51: Parks

Program Goals: Provide well-maintained parks and landscaped areas that are easy to walk to and enjoyable to visit or see; sports facilities that are fully used and properly maintained; and a suitable final resting place that meets community needs.

Program Expenditures [1]

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 959,611	$ 938,408	$ 1,288,540	$ 1,320,520	$ 31,980	2%
Supplies	75,587	71,474	86,380	78,810	(7,570)	-9%
Services	768,255	708,986	752,020	883,900	131,880	18%
Capital Outlay	247,891	657,534	710,380	1,255,000	544,620	77%
Total Program Expenditures	**$ 2,051,344**	**$ 2,376,402**	**$ 2,837,320**	**$ 3,538,230**	**$ 700,910**	**25%**
Expenditures Per Resident	**$ 96.69**	**$ 111.93**	**$ 133.50**	**$ 166.32**	**$ 32.82**	**25%**
Full-Time Equivalents (FTE's) [2]	**19.76**	**22.54**	**23.49**	**22.36**	**(1.13)**	**-5%**

Program Revenue [3]

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Allocation of:						
Sales & Use Taxes (0.375%)	$ 143,616	$ 1,007,384	$ 776,780	$ 808,330	$ 31,550	4%
Other Restricted Revenue (OS&PF)	144,328	99,467	88,530	64,660	(23,870)	-27%
Arborist Licenses	690	600	810	810	-	0%
Boat Permits	2,600	8,010	7,200	7,200	-	0%
State Lottery Proceeds	252,436	218,749	251,560	256,590	5,030	2%
Other Restricted Revenue (CT-LF)	3,398	(92)	700	2,320	1,620	231%
Impact Fees - Parks & Trails	153,230	272,696	75,000	12,650	(62,350)	-83%
Burial Permits	45,010	66,730	69,540	70,940	1,400	2%
Burial Fees	41,705	35,360	36,420	37,510	1,090	3%
Other Cemetery Revenue	16,327	9,697	5,140	9,030	3,890	76%
Total Program Revenue	**$ 803,340**	**$ 1,718,601**	**$ 1,311,680**	**$ 1,270,040**	**$ (41,640)**	**-3%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**$ (1,248,004)**	**$ (657,801)**	**$ (1,525,640)**	**$ (2,268,190)**	**$ (742,550)**	

Notes:

[1] This program table does not include an allocation of Central Fund-Wide Charges from the Open Space & Parks Fund or Parks & Recreation Administration from the General Fund.

[2] This program table does not include an allocation of Central Fund-Wide Charges FTE's from the Open Space & Parks Fund or Parks & Recreation Administration from the General Fund.

[3] Allocation of the 0.375% Sales & Use Tax revenue is first applied to the Open Space & Trails Program. Any remainder is then applied to the Parks Program.

[3] Program revenue excludes recurring interfund transfers from the General Fund.

Parks Program Key Indicators
Parks Sub-Program

Goals

Provide well-maintained parks and landscaped areas that are easy to walk to and enjoyable to visits or see; sports facilities that are fully used and properly maintained.

Objectives

Well-maintained, popular parks and facilities to provide multiple outdoor opportunities - for residents and visitors to Louisville to enjoy.

INDICATOR	UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Workload					
Acres of Park per 1,000 Residents	#	17	17	17	17
Efficiency					
Parks Expenditures per Acre	$/Acre	4,285	4,285	4,800	4,800
Effectiveness					
Community Survey Question: Rating of Overall Performance of Parks Division* Target = 100%	% Excellent or Good	92%	92%	92%	92%

*Last Community Survey conducted in 2020.

Sub-Program 511: Parks

Sub-Program Objectives: Well maintained, popular parks and facilities that provide multiple outdoor opportunities for residents of and visitors to Louisville to enjoy.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 877,822	$ 855,712	$ 1,197,340	$ 1,212,720	$ 15,380	1%
Supplies	74,054	70,005	82,780	75,210	(7,570)	-9%
Services	679,997	595,552	633,890	767,700	133,810	21%
Capital Outlay	236,466	650,034	670,900	1,240,750	569,850	85%
Total Sub-Program Expenditures	**$ 1,868,339**	**$ 2,171,303**	**$ 2,584,910**	**$ 3,296,380**	**$ 711,470**	**28%**
Expenditures Per Resident	**$ 88.06**	**$ 102.27**	**$ 121.63**	**$ 154.95**	**$ 33.32**	**27%**
Full-Time Equivalents (FTE's)	**18.58**	**21.36**	**22.31**	**21.13**	**(1.18)**	**-5%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Allocation of:						
Sales & Use Taxes (0.375%)	$ 143,616	$ 1,007,384	$ 776,780	$ 808,330	$ 31,550	4%
Other Restricted Revenue (OS&PF)	144,328	99,467	88,530	64,660	(23,870)	-27%
Arborist Licenses	690	600	810	810	-	0%
Boat Permits	2,600	8,010	7,200	7,200	-	0%
State Lottery Proceeds	252,436	218,749	251,560	256,590	5,030	2%
Other Restricted Revenue (CT-LF)	3,398	(92)	700	2,320	1,620	231%
Impact Fees - Parks & Trails	153,230	272,696	75,000	12,650	(62,350)	-83%
Total Sub-Program Revenue	**$ 700,298**	**$ 1,606,814**	**$ 1,200,580**	**$ 1,152,560**	**$ (48,020)**	**-4%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (1,168,041)**	**$ (564,489)**	**$ (1,384,330)**	**$ (2,143,820)**	**$ (759,490)**	

Parks Program Key Indicators
Cemetery Sub-Program

Goals

Provide well-maintained parks and landscaped areas that are easy to walk to and enjoyable to visit or see; sports facilities that are fully used and properly maintained; and a final resting place that meets community needs

Objectives

Provide a suitable final resting place that meets community needs.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Workload						
Percentage of Plots Available		%	51	51	50	50
Projected Years of Supply Relative to Demand		#	20	20	19	19
Efficiency						
Average Cost to Inter		$	1,330	1,330	1,330	1,369
Effectiveness						
Community Survey Question: Rating of Maintenance of Louisville Cemetery	Target = 100%	% Excellent or Good	87%	87%	87%	87%
*Last Community Survey conducted in 2020.						

Sub-Program 515: Cemetery

Sub-Program Objectives: Provide a suitable final resting place that meets community needs.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 81,789	$ 82,696	$ 91,200	$ 107,800	$ 16,600	18%
Supplies	1,533	1,469	3,600	3,600	-	0%
Services	88,258	113,434	118,130	116,200	(1,930)	-2%
Capital Outlay	11,425	7,500	39,480	14,250	(25,230)	-64%
Total Sub-Program Expenditures	**$ 183,005**	**$ 205,099**	**$ 252,410**	**$ 241,850**	**$ (10,560)**	**-4%**
Expenditures Per Resident	**$ 8.63**	**$ 9.66**	**$ 11.88**	**$ 11.37**	**$ (0.51)**	**-4%**
Full-Time Equivalents (FTE's)	**1.18**	**1.18**	**1.18**	**1.23**	**0.05**	**4%**

Sub-Program Revenue [1]

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Burial Permits	$ 45,010	$ 66,730	$ 69,540	$ 70,940	$ 1,400	2%
Burial Fees	41,705	35,360	36,420	37,510	1,090	3%
Other Cemetery Revenue	16,327	9,697	5,140	9,030	3,890	76%
Total Sub-Program Revenue	**$ 103,042**	**$ 111,787**	**$ 111,100**	**$ 117,480**	**$ 6,380**	**6%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (79,963)**	**$ (93,312)**	**$ (141,310)**	**$ (124,370)**	**$ 16,940**	

Note:

[1] Sub-Program revenue excludes recurring interfund transfers from the Cemetery Perpetual Care Fund and the General Fund.

(This page intentionally left blank)

Program 52: Open Space & Trails

Program Goal: Acquire candidate properties as they become available and preserve, enhance and maintain native plants, wildlife, wildlife and plant habitat, cultural resources, agriculture and scenic vistas and appropriate passive recreation.

Program Expenditures [1]

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 519,910	$ 566,360	$ 712,800	$ 789,390	$ 76,590	11%
Supplies	18,148	18,099	17,990	16,890	(1,100)	-6%
Services	108,024	88,569	120,790	152,040	31,250	26%
Capital Outlay	1,588,742	1,424,744	1,257,580	1,840,000	582,420	46%
Total Program Expenditures	**$ 2,234,824**	**$ 2,097,772**	**$ 2,109,160**	**$ 2,798,320**	**$ 689,160**	**33%**
Expenditures Per Resident	**$ 105.34**	**$ 98.80**	**$ 99.24**	**$ 131.54**	**$ 32.30**	**33%**
Full-Time Equivalents (FTE's) [2]	**8.02**	**7.59**	**8.99**	**10.10**	**1.11**	**12%**

Program Revenue [3]

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Allocation of:						
Sales & Use Taxes (0.375%)	$ 2,222,405	$ 1,118,189	$ 1,599,470	$ 1,666,320	$ 66,850	4%
Operational Grants	3,500	-	-	-	-	
Capital Grants	-	1,000,000	585,690	1,132,000	546,310	93%
Land Dedication Fees	166,955	205,359	182,850	-	(182,850)	-100%
Total Program Revenue	**$ 2,392,860**	**$ 2,323,548**	**$ 2,368,010**	**$ 2,798,320**	**$ 430,310**	**18%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**$ 158,036**	**$ 225,776**	**$ 258,850**	**$ -**	**$ (258,850)**	

Notes:

[1] This program table does not include an allocation of Central Fund-Wide Charges from the Open Space & Parks Fund or Parks & Recreation Administration from the General Fund.

[2] This program table does not include an allocation of Central Fund-Wide Charges FTE's from the Open Space & Parks Fund or Parks & Recreation Administration from the General Fund.

[3] Allocation of the 0.375% Sales & Use Tax revenue is first applied to the Open Space & Trails Program. Any remainder is then applied to the Parks Program.

[3] Program revenue excludes recurring interfund transfers from the General Fund.

Open Space & Trails Program Key Indicators
Acquisition Sub-Program

Goals

Acquire candidate properties as they become available and preserve, enhance and maintain native plants, wildlife, wildlife and plant habitat, cultural resources, agriculture, scenic vistas, and appropriate passive recreation.

Objectives

Maintain an up-to-date list of high-priority candidate parcels for acquisition. Based on the owner's expressed interests, contact each property owner and determine the most effective strategy for voluntary acquisition of or easement on each candidate parcel. Maintain contact with each property owner consistent with their expressed interests. Voluntarily acquire candidate parcels at a price reflecting the current market value for the comparable property (considering all development restrictions, size, location, existing development, and other relevant factors). Maintain funding for acquisition consistent with adopted Council policy.

INDICATOR	UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Workload					
Number of Parcels Ranked by OSAB	#	39	42	44	46
Effectiveness					
Percentage Change in Number of Acres/Parcels Acquired	%	0%	6%	0%	0%

*Includes "high priority parcels", "low priority parcels", and "considered but not selected parcels."
**% based on a total of 1,050 acres (355 parks/695 open space).
***% increase based on an acquisition of 2.62 acres of trail corridor related to the St. Louis Parish Development and 58.6 acres related to the Redtail Ridge Development (39.4 open space, 15.6 park, 3.6 trail corridors).

Sub-Program 521: Acquisition

Sub-Program Objectives: Maintain an up to date list of high-priority candidate parcels for acquisition. Contact each property owner and, based on the owner's expressed interests, determine the most effective strategy for voluntary acquisition of or easement on each candidate parcel. Maintain contact with each property owner consistent with their expressed interests. Voluntarily acquire candidate parcels at a price that reflects the current market value for comparable property (considering all development restrictions, size, location, existing development, and other relevant factors). Maintain funding for acquisition consistent with adopted Council policy.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 3,878	$ 4,039	$ 4,140	$ 4,300	$ 160	4%
Supplies	-	-	-	-	-	
Services	5,041	36	40	40	-	0%
Capital Outlay	-	-	-	-	-	
Total Sub-Program Expenditures	**$ 8,919**	**$ 4,075**	**$ 4,180**	**$ 4,340**	**$ 160**	**4%**
Expenditures Per Resident	**$ 0.42**	**$ 0.19**	**$ 0.20**	**$ 0.20**	**$ 0.01**	**4%**
Full-Time Equivalents (FTE's)	**0.03**	**0.03**	**0.03**	**0.03**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Allocation of:						
Sales & Use Taxes (0.375%)	$ -	$ -	$ -	$ 4,340	4,340	
Land Dedication Fees	166,955	205,359	182,850	-	(182,850)	-100%
Total Sub-Program Revenue	**$ 166,955**	**$ 205,359**	**$ 182,850**	**$ 4,340**	**$ (178,510)**	**-98%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ 158,036**	**$ 201,284**	**$ 178,670**	**$ -**	**$ (178,670)**	

Open Space & Trails Program Key Indicators
Maintenance and Management Sub-Program

Goals

Acquire candidate properties as they become available and preserve, enhance and maintain native plants, wildlife, wildlife and plant habitat, cultural resources, agriculture, scenic vistas, and appropriate passive recreation.

Objectives

Manage the City's Open Space properties in a manner consistent with good stewardship and sound ecological principles that benefit citizens of Louisville by promoting native plants, wildlife, wildlife and plant habitat, cultural resources, agriculture, and scenic vistas, and appropriate passive recreation.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Efficiency						
Open Space Expenditures per Acre		$/Acre	$660	$865	$878	$905
Effectiveness						
Percentage of Acres Free of High Priority Weeds	Target = 85%	%	83%	83%	80%	85%
Community Survey Question: Rating of Maintenance of Open Space	Target = 93%	% Excellent or Good	93%	95%	95%	95%
*Last Community Survey conducted in 2020. **Derived from the Trails Maintenance + Open Space Admin & Operations Sub Program Budgets. 3% expenditure inflation included in 2023 projection.						

Sub-Program 522: Maintenance & Management

Sub-Program Objectives: Manage the City's Open Space properties in a manner consistent with good stewardship and sound ecological principles that benefits citizens of Louisville by promoting native plants, wildlife, wildlife and plant habitat, cultural resources, agriculture and scenic vistas and appropriate passive recreation.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 234,959	$ 277,178	$ 381,950	$ 395,300	$ 13,350	3%
Supplies	13,691	13,624	14,590	14,090	(500)	-3%
Services	94,166	78,220	114,460	143,310	28,850	25%
Capital Outlay	34,973	-	271,980	10,000	(261,980)	-96%
Total Sub-Program Expenditures	**$ 377,789**	**$ 369,022**	**$ 782,980**	**$ 562,700**	**$ (220,280)**	**-28%**
Expenditures Per Resident	**$ 17.81**	**$ 17.38**	**$ 36.84**	**$ 26.45**	**$ (10.39)**	**-28%**
Full-Time Equivalents (FTE's)	**3.96**	**3.46**	**5.41**	**5.47**	**0.06**	**1%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Allocation of:						
Sales & Use Taxes (0.375%)	$ 374,289	$ 369,022	$ 782,980	$ 562,700	$ (220,280)	100%
Operational Grants	3,500	-	-	-	-	
Total Sub-Program Revenue	**$ 377,789**	**$ 369,022**	**$ 782,980**	**$ 562,700**	**$ (220,280)**	**-28%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

Open Space & Trails Program Key Indicators
Education and Outreach Sub-Program

Goals

Acquire candidate properties as they become available and preserve, enhance and maintain native plants, wildlife, wildlife and plant habitat, cultural resources, agriculture, and scenic vistas, and appropriate passive recreation

Objectives

To inform and educate residents and visitors about the City's diverse Open Space properties and the many benefits associated with these lands. To involve residents and visitors in activities that encourage understanding and stewardship of these lands.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Effectiveness						
Average Number of Participants per Education Program	Target = 30	#	14	20	90	90
Volunteer Hours Donated	Target = 1,400	#	864.25	950	1,200	1,300
Percentage Change in Number of Participants for Digital Engagement Programs and Social Media	Target = 10%	%	48%	25%	15%	15%

*Education and volunteer program offerings and attendance significantly decreased in 2020 and 2021 due to the COVID-19 pandemic and social distancing requirements.

**Large events are expected to restart in 2022, which is projected to return average participant numbers to their historical precedent.

***Volunteer programs included: Adopts, OSAB, Weed Whackers, Photo Points, and Group Projects (counting each group project). Raptor monitoring and Burrowing Owl surveys were canceled in 2020 due to volunteer restrictions during the breeding season. Volunteer programs were not permitted between April and June.

****Followers on Facebook estimated % increase each year.

Sub-Program 523: Education & Outreach

Sub-Program Objectives: To inform and educate residents and visitors about the City's diverse Open Space properties and the many benefits associated with these lands. To involve residents and visitors in activities that encourage understanding and stewardship of these lands.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 180,463	$ 176,823	$ 179,810	$ 246,670	$ 66,860	37%
Supplies	2,822	3,423	2,560	2,560	-	0%
Services	3,457	4,980	2,820	2,820	-	0%
Capital Outlay	44,652	3,563	-	-	-	
Total Sub-Program Expenditures	**$ 231,394**	**$ 188,789**	**$ 185,190**	**$ 252,050**	**$ 66,860**	**36%**
Expenditures Per Resident	**$ 10.91**	**$ 8.89**	**$ 8.71**	**$ 11.85**	**$ 3.13**	**36%**
Full-Time Equivalents (FTE's)	**2.89**	**2.96**	**1.96**	**3.00**	**1.04**	**53%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Allocation of:						
Sales & Use Taxes (0.375%)	$ 231,394	$ 188,789	$ 185,190	$ 252,050	$ 66,860	36%
Total Sub-Program Revenue	**$ 231,394**	**$ 188,789**	**$ 185,190**	**$ 252,050**	**$ 66,860**	**36%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

Open Space & Trails Program Key Indicators
New Trails and Trail Maintenance Sub-Program

Goals

Acquire candidate properties as they become available and preserve, enhance and maintain native plants, wildlife, wildlife and plant habitat, cultural resources, agriculture and scenic vistas and appropriate passive recreation.

Objectives

Construct the highest priority new trails and trail connections to enhance the trail system in a manner consistent with City Council adopted plans. Maintain all trails to a satisfactory level to encourage recreation and to enable safe walking, running and bike riding around Louisville.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Workload						
Total Trail Miles in Open Space and Parks		#	32	32	34	34
Efficiency						
Percentage of Planned Trail Connections and Crossings Completed		%	69%	69%	74%	74%
Effectiveness						
Community Survey Question: Rating of Maintenance of Trail System	Target = 90%	% Excellent or Good	94%	94%	94%	94%

*Last Community Survey conducted in 2020.
**2022/2023 Projections include the anticipated completion of the 2.2 mile 104th St Connector Trail.
***Percentage of planned trail connections completed is based off current trails, plus planned off street connections from TMP.

Sub-Program 524 & 528 (consolidated): New Trails & Trail Maintenance

Sub-Program Objectives: Construct the highest priority new trails and trail connections to enhance the trail system in a manner consistent with City Council adopted plans. Maintain all trails to a satisfactory level to encourage recreation and to enable safe walking, running and bike riding around Louisville.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 100,610	$ 108,320	$ 146,900	$ 143,120	$ (3,780)	-3%
Supplies	1,635	1,052	840	240	(600)	-71%
Services	5,360	5,333	3,470	5,870	2,400	69%
Capital Outlay	1,509,117	1,421,181	985,600	1,830,000	844,400	86%
Total Sub-Program Expenditures	**$ 1,616,722**	**$ 1,535,886**	**$ 1,136,810**	**$ 1,979,230**	**$ 842,420**	**74%**
Expenditures Per Resident	**$ 76.20**	**$ 72.34**	**$ 53.49**	**$ 93.04**	**$ 39.55**	**74%**
Full-Time Equivalents (FTE's)	**1.14**	**1.14**	**1.59**	**1.60**	**0**	**1%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Allocation of:						
Sales & Use Taxes (0.375%)	$ 1,616,722	$ 560,378	$ 631,300	$ 847,230	$ 215,930	34%
Capital Grants	-	1,000,000	585,690	1,132,000	546,310	93%
Total Sub-Program Revenue	**$ 1,616,722**	**$ 1,560,378**	**$ 1,216,990**	**$ 1,979,230**	**$ 762,240**	**63%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ -**	**$ 24,492**	**$ 80,180**	**$ -**	**$ (80,180)**	

(This page intentionally left blank)

Program 53: Recreation

Program Goal: Promote the physical, mental and social well-being of residents and visitors through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests and ability levels.

Program Expenditures [1]

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 3,841,816	$ 3,444,123	$ 3,895,140	$ 4,176,670	$ 281,530	7%
Supplies	403,098	251,575	406,590	314,850	(91,740)	-23%
Services	1,812,973	1,487,033	1,979,310	1,708,160	(271,150)	-14%
Capital Outlay	373,649	457,268	489,820	118,500	(371,320)	-76%
Total Program Expenditures	**$ 6,431,536**	**$ 5,639,999**	**$ 6,770,860**	**$ 6,318,180**	**$ (452,680)**	**-7%**
Full-Time Equivalents (FTE's)	**66.67**	**69.13**	**65.58**	**68.41**	**2.83**	4%

Program Revenue [1] [2]

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Youth Activity Fees	$ 523,576	$ 195,190	$ 451,840	$ 448,730	$ (3,110)	-1%
Adult Activity Fees	248,779	102,921	137,490	115,740	(21,750)	-16%
Senior Activity & Service Fees	108,938	225,656	211,100	118,000	(93,100)	-44%
Aquatics Fees	202,401	36,778	150,200	163,270	13,070	9%
Golf Course Fees & Other Revenue	1,681,548	1,939,328	2,178,050	2,196,820	18,770	1%
Program-Wide Revenue [3]:						
Sales & Use Taxes	936,957	847,856	948,580	986,040	37,460	4%
Rec Center Membership Fees	1,577,090	600,148	901,120	1,324,740	423,620	47%
Rec Center Daily User Fees	203,288	54,125	109,400	170,750	61,350	56%
Rec Center Merchandise	2,597	469	470	2,080	1,610	343%
Rec Center Concession Fees	9,854	4,721	5,280	7,880	2,600	49%
MAC Gym Fees	18,984	7,020	6,000	15,180	9,180	153%
Rec Center Rentals	71,309	7,514	47,000	57,050	10,050	21%
Other Program-Wide Revenue	94,721	213,000	83,640	76,780	(6,860)	-8%
Total Program Revenue	**$ 5,680,042**	**$ 4,234,726**	**$ 5,230,170**	**$ 5,683,060**	**$ 452,890**	**9%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**$ (751,494)**	**$ (1,405,273)**	**$ (1,540,690)**	**$ (635,120)**	**$ 905,570**	
Surplus/(Deficiency) Per Resident	**$ (35.42)**	**$ (66.19)**	**$ (72.49)**	**$ (29.85)**	**$ 42.64**	

Notes:

[1] This program table excludes all revenue and expenditures from the Recreation Center Construction Fund and the Recreation Center Debt Service Fund.

[2] Program revenue excludes recurring interfund transfers from the General Fund and Capital Projects Fund.

[3] Program-wide revenue is not allocated to the Sub-Program tables and is only presented in the Program table.

(This page intentionally left blank)

Sub-Program 530: Recreation Center Management

Program Goal: Promote the physical, mental and social well-being of residents and visitors through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests and ability levels.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 414,182	$ 333,656	$ 412,710	$ 441,780	$ 29,070	7%
Supplies	18,266	4,372	13,800	13,800	-	0%
Services	188,810	128,902	205,950	207,980	2,030	1%
Capital Outlay	-	-	-	-	-	
Total Sub-Program Expenditures	**$ 621,258**	**$ 466,930**	**$ 632,460**	**$ 663,560**	**$ 31,100**	**5%**
Full-Time Equivalents (FTE's)	**9.28**	**9.36**	**8.76**	**8.91**	**0.15**	**2%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (621,258)**	**$ (466,930)**	**$ (632,460)**	**$ (663,560)**	**$ (31,100)**	
Surplus/(Deficiency) Per Resident	**$ (29.28)**	**$ (21.99)**	**$ (29.76)**	**$ (31.19)**	**$ (1.43)**	

Recreation Program Key Indicators
Youth Activities Sub-Program

Goals

Promote resident's and visitors' physical, mental and social well-being through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests, and ability levels.

Objectives

Provide programs that stimulate physical, social, and cognitive skills for the youth of Louisville. Encourage community responsibility through volunteer service that supports the well-being of the community. Provide an individualized learning environment in which each child may grow and learn at their own pace.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Efficiency						
Youth Activities Cost Recovery Rate per Class/Program/Activity		$/Class or Program or Activity	31%	70%	71%	75%
Effectiveness						
Average Number of Participants per Program	Target = 350	#	302	344	364	387
Community Survey Question: Rating of Current Recreation Programs for Youth	Target = 92%	% Excellent or Good	95%	95%	95%	95%
*Last Community Survey conducted in 2020. *Participation number does not include Touch-a-Truck for 2020 & 2021. *Athletic field maintenance expenditures not included.						

Sub-Program 531: Youth Activities

Sub-Program Objectives: Provide programs which stimulate physical, social, and cognitive skills for the youth of Louisville. Encourage community responsibility through volunteer service that supports the well-being of the community. Provide an individualized learning environment in which each child may grow and learn at their own pace.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 524,135	$ 437,640	$ 458,690	$ 515,240	$ 56,550	12%
Supplies	47,968	20,543	21,890	29,780	7,890	36%
Services	98,942	52,520	86,470	65,530	(20,940)	-24%
Capital Outlay	-	-	-	-	-	
Total Sub-Program Expenditures	**$ 671,045**	**$ 510,703**	**$ 567,050**	**$ 610,550**	**$ 43,500**	**8%**
Full-Time Equivalents (FTE's)	**9.63**	**10.59**	**7.81**	**8.70**	**0.89**	**11%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Rec Center Nite at the Rec	50,080	6,652	-	16,000	16,000	
Rec Center Nite@Rec Merchandise	15,241	4,134	-	-	-	
Rec Center Child Care Fees	12,907	1,664	4,500	7,500	3,000	67%
Rec Center Youth Activity Fees	224,557	100,972	247,960	260,360	12,400	5%
Rec Center Youth Activity Contracted	42,321	19,678	45,000	21,610	(23,390)	-52%
Rec Center Youth Sports Fees	145,587	33,096	111,380	116,950	5,570	5%
Rec Center Youth Sports Contracted	32,883	28,994	43,000	26,310	(16,690)	-39%
Total Sub-Program Revenue	**$ 523,576**	**$ 195,190**	**$ 451,840**	**$ 448,730**	**$ (3,110)**	**-1%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (147,469)**	**$ (315,513)**	**$ (115,210)**	**$ (161,820)**	**$ (46,610)**	
Surplus/(Deficiency) Per Resident	**$ (6.95)**	**$ (14.86)**	**$ (5.42)**	**$ (7.61)**	**$ (2.19)**	

Recreation Program Key Indicators
Adult Activities Sub-Program

Goals

Promote resident's and visitors' physical, mental and social well-being through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests, and ability levels.

Objectives

Encourage physical activity, intellectual stimulation, and social well-being by offering adult sports leagues, adult educational programs, and other events.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Efficiency						
Adults Programs Cost Recovery per Class/Program		$/Class or Program	24%	29%	30%	31%
Effectiveness						
Average Number of Participants per Program	Target = 10	#/Program	14	10	11	11
Customer Survey Results: Customer Satisfaction after Program Completion	Target = 5	Rating	5	5	5	5
Community Survey Question: Current Recreation Programs for Adults	Target = 92%	% Excellent or Good	92%	92%	92%	92%

*Last Community Survey conducted in 2020.
**Athletic field maintenance expenditures not included.
***2020 participation was up as a result of online attendance.

Sub-Program 532: Adult Activities

Sub-Program Objectives: Encourage physical activity, intellectual stimulation, and social well-being by offering adult sports leagues, adult educational programs, and other events.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 328,768	$ 306,230	$ 386,600	$ 418,580	$ 31,980	8%
Supplies	10,214	3,586	3,200	3,200	-	0%
Services	45,449	27,489	21,280	21,280	-	0%
Capital Outlay	18,241	-	-	-	-	
Total Sub-Program Expenditures	**$ 402,672**	**$ 337,305**	**$ 411,080**	**$ 443,060**	**$ 31,980**	**8%**
Full-Time Equivalents (FTE's)	**5.69**	**6.30**	**5.51**	**6.18**	**0.67**	**12%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Rec Center Adult Fitness Fees	$ 161,887	$ 65,996	$ 90,000	$ 68,770	$ (21,230)	-24%
Rec Center Adult Fitness Contracted	54,509	21,940	21,240	21,880	640	3%
Rec Center Adult Sports Fees	32,383	14,985	26,250	25,090	(1,160)	-4%
Total Sub-Program Revenue	**$ 248,779**	**$ 102,921**	**$ 137,490**	**$ 115,740**	**$ (21,750)**	**-16%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (153,893)**	**$ (234,384)**	**$ (273,590)**	**$ (327,320)**	**$ (53,730)**	
Surplus/(Deficiency) Per Resident	**$ (7.25)**	**$ (11.04)**	**$ (12.87)**	**$ (15.39)**	**$ (2.51)**	

Recreation Program Key Indicators
Senior Activities and Services Sub-Program

Goals

Promote resident's and visitors' physical, mental and social well-being through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests, and ability levels.

Objectives

Encourage physical activity, intellectual stimulation, and social well-being through programs and services for persons 60 and older.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Efficiency						
Senior Activities Cost Recovery Rate per Class/Program/Activity		$/Class or Program or Activity	39%	37%	37%	37%
Effectiveness						
Average Number of Participants per Program	Target = 1,500	#	1,241	1,300	1,500	1,700
Community Survey Question: Rating of Current Programs and Services for Seniors	Target = 95%	% Excellent or Good	95%	95%	95%	95%
Customer Survey Results: Customer Satisfaction after Program Completion	Target = 4.5	Rating	4.5	4.9	4.9	4.9

*Last Community Survey conducted in 2020.
**Avg number of parts/program includes all Programs/Classes, Drop-In Activities (including coffee served), Day Trips, Special Events, Community Resource Contacts, and Brooks Café Lunch.

Sub-Program 533: Senior Activities & Services

Sub-Program Objectives: Encourage physical activity, intellectual stimulation, and social well-being through programs and services for persons 60 and older.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 386,426	$ 358,032	$ 288,850	$ 302,750	$ 13,900	5%
Supplies	32,118	7,642	12,890	12,890	-	0%
Services	207,340	272,279	297,930	196,150	(101,780)	-34%
Capital Outlay	-	670	-	-	-	
Total Sub-Program Expenditures	**$ 625,884**	**$ 638,623**	**$ 599,670**	**$ 511,790**	**$ (87,880)**	**-15%**
Full-Time Equivalents (FTE's)	**4.76**	**5.00**	**3.25**	**3.25**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Senior Grants	$ 6,270	$ -	$ 12,600	$ 5,000	$ (7,600)	-60%
Senior Meals Reimbursement	51,570	148,383	145,000	75,000	(70,000)	-48%
Senior Fees	20,466	5,439	5,500	12,000	6,500	118%
Senior Fees - Contracted	14,876	3,962	8,000	8,000	-	0%
Senior Meals Contributions	15,756	67,872	40,000	18,000	(22,000)	-55%
Total Sub-Program Revenue	**$ 108,938**	**$ 225,656**	**$ 211,100**	**$ 118,000**	**$ (93,100)**	**-44%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (516,946)**	**$ (412,967)**	**$ (388,570)**	**$ (393,790)**	**$ (5,220)**	
Surplus/(Deficiency) Per Resident	**$ (24.37)**	**$ (19.45)**	**$ (18.28)**	**$ (18.51)**	**$ (0.23)**	

Recreation Program Key Indicators
Aquatics Sub-Program

Goals

Promote resident's and visitors' physical, mental and social well-being through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests, and ability levels.

Objectives

Provide comprehensive aquatics programming that meets the community's needs through highly accessible, enjoyable, and varied opportunities for learning and recreation. Offer a safe, responsive and welcoming aquatics environment that promotes the health and well-being of residents and visitors.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Efficiency						
Aquatics Program Cost Recovery Rate		$/Program	6%	13%	16%	19%
Effectiveness						
Average Number of Participants per Program (Excluding Open Swim)	Target = 300	#	148.5	253	389	389
Average Number of Open Swim and Memory Square Pool Attendees	Target = 15,000 Total	#	Open Swim 8,900 Total Attendance N/A	Open Swim 35,600 Total Attendance 15,500	Open Swim 42,700 Total Attendance 15,500	Open Swim 42,700 Total Attendance 15,500

Program Participants Average:
- Swim Group Lessons - 316
- Private Lessons - 78
- Swim Teams - 45
- Jan and Feb Swim Clinics -144
- One Special Events - 300
- Red Cross – 8

Program Participant Average: 2021
- Swim Group Lessons - 891
- Private Lessons - 120
- Swim Teams -115
- Swim Clinics - 288
- Special Events - 100
- Red Cross – 8

Program Participant Average: 2022/23
- Swim Group Lessons – 1,340
- Private Lessons - 420
- Swim Teams - 115
- Swim Clinics - 288
- Special Events - 163
- Red Cross – 8

Sub-Program 535: Aquatics

Sub-Program Objectives: Provide comprehensive aquatics programming that meets the needs of the community through highly accessible, enjoyable, and varied opportunities for learning and recreation. Offer a safe, responsive and welcoming aquatics environment that promotes the health and well-being of residents and visitors.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 907,031	$ 655,622	$ 859,430	$ 887,750	$ 28,320	3%
Supplies	75,407	36,044	72,850	68,680	(4,170)	-6%
Services	94,593	26,039	61,060	88,060	27,000	44%
Capital Outlay	129,031	89,100	15,000	27,000	12,000	80%
Total Sub-Program Expenditures	**$ 1,206,062**	**$ 806,805**	**$ 1,008,340**	**$ 1,071,490**	**$ 63,150**	**6%**
Full-Time Equivalents (FTE's)	**17.72**	**17.82**	**17.28**	**17.28**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Rec Center Swim Lessons	92,466	20,794	70,000	73,970	3,970	6%
Rec Center Aquatics Contracted	38,287	159	14,000	14,000	-	0%
Rec Center Aquatics Red Cross	4,106	898	3,500	3,500	-	0%
Rec Center Swim Team Fees	21,272	14,927	28,500	24,000	(4,500)	-16%
Memory Square Swim Admissions	43,359	-	34,000	37,000	3,000	9%
Memory Square Swim Lessons	2,911	-	200	10,800	10,600	5300%
Total Sub-Program Revenue	**$ 202,401**	**$ 36,778**	**$ 150,200**	**$ 163,270**	**$ 13,070**	**9%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (1,003,661)**	**$ (770,027)**	**$ (858,140)**	**$ (908,220)**	**$ (50,080)**	
Surplus/(Deficiency) Per Resident	**$ (47.31)**	**$ (36.27)**	**$ (40.38)**	**$ (42.69)**	**$ (2.31)**	

Recreation Program Key Indicators
Golf Course Sub-Program

Goals

Promote residents' and visitors' physical, mental and social well-being through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests, and ability levels.

Objectives

Provide an enjoyable yet challenging course for residents and visitors of all skill levels. Attract and retain golfers by offering competitive rates and amenities, continuous maintenance, and professional management. Operate as an Enterprise by generating sufficient revenue to cover operations, debt service, and capital replacement.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Efficiency						
Cost Recovery Rate		$	1.234	1.122	1.20	1.20
Effectiveness						
Rounds of Golf per Playable Day	Target = 160	#/Day	136	157	160	160
Revenue per Playable Day	Target = $8,700	$/Day	$8,152	$8,300	$8,500	$8,700
Customer Survey Results: Customer Satisfaction on Golf Course Quality at Conclusion of Each Round	Target = 4	Rating	4	4	4	4
Notes:						

Sub-Program 537: Golf Course

Sub-Program Objectives: Provide an enjoyable, yet challenging course for residents and visitors of all skill levels. Attract and retain golfers by offering competitive rates and amenities, continuous maintenance and professional management. Operate as an Enterprise by generating sufficient revenue to cover operations, debt service and capital replacement.

Sub-Program Expenditures [1]

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 1,062,020	$ 1,089,829	$ 1,216,190	$ 1,326,990	$ 110,800	9%
Supplies	168,414	162,811	233,060	137,600	(95,460)	-41%
Services	390,516	393,307	490,280	435,310	(54,970)	-11%
Capital Outlay	15,121	333,591	202,600	-	(202,600)	-100%
Total Sub-Program Expenditures	**$ 1,636,071**	**$ 1,979,538**	**$ 2,142,130**	**$ 1,899,900**	**$ (242,230)**	**-11%**
Full-Time Equivalents (FTE's)	**16.74**	**17.21**	**20.12**	**21.12**	**1.00**	**5%**

Sub-Program Revenue [1]

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Green Fees	$ 865,120	$ 1,164,624	$ 1,258,800	$ 1,283,980	$ 25,180	2%
Annual Season Passes	176,512	216,956	236,000	236,000	-	0%
Golf Cart Rentals	219,795	222,265	232,000	236,400	4,400	2%
Driving Range Fees	111,124	97,135	129,110	131,690	2,580	2%
Pro Shop Merchandise Sales	108,697	99,919	125,000	122,410	(2,590)	-2%
Other Golf Course Fees	129,492	131,309	192,000	169,230	(22,770)	-12%
Other Miscellaneous Revenue	70,808	7,120	5,140	17,110	11,970	233%
Total Sub-Program Revenue	**$ 1,681,548**	**$ 1,939,328**	**$ 2,178,050**	**$ 2,196,820**	**$ 18,770**	**1%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ 45,477**	**$ (40,210)**	**$ 35,920**	**$ 296,920**	**$ 261,000**	
Surplus/(Deficiency) Per Resident	**$ 2.14**	**$ (1.89)**	**$ 1.69**	**$ 13.96**	**$ 12.27**	

Note:

[1] The revenue and expenditures extracted from the Golf Course Fund, an Enterprise Fund, are presented on the City's budgetary basis.

(This page intentionally left blank)

Sub-Program 538: Athletic Field Maintenance

Program Goal: Promote the physical, mental and social well-being of residents and visitors through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests and ability levels.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 58,267	$ 62,403	$ 64,780	$ 73,920	$ 9,140	14%
Supplies	10,976	4,487	11,630	11,630	-	0%
Services	147,185	64,590	170,510	63,810	(106,700)	-63%
Capital Outlay	79,898	22,303	177,030	10,000	(167,030)	-94%
Total Sub-Program Expenditures	**$ 296,326**	**$ 153,783**	**$ 423,950**	**$ 159,360**	**$ (264,590)**	**-62%**
Full-Time Equivalents (FTE's)	**0.75**	**0.75**	**0.75**	**0.86**	**0.11**	**14%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (296,326)**	**$ (153,783)**	**$ (423,950)**	**$ (159,360)**	**$ 264,590**	
Surplus/(Deficiency) Per Resident	**$ (13.97)**	**$ (7.24)**	**$ (19.95)**	**$ (7.49)**	**$ 12.46**	

(This page intentionally left blank)

Sub-Program 539: Recreation Center Building Maintenance

Program Goal: Promote the physical, mental and social well-being of residents and visitors through a broad range of high-quality, reasonably priced recreation and leisure activities for people of all ages, interests and ability levels.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 160,987	$ 200,711	$ 207,890	$ 209,660	$ 1,770	1%
Supplies	39,735	12,090	37,270	37,270	-	0%
Services	640,138	521,907	645,830	630,040	(15,790)	-2%
Capital Outlay	131,358	11,604	95,190	81,500	(13,690)	-14%
Total Sub-Program Expenditures	**$ 972,218**	**$ 746,312**	**$ 986,180**	**$ 958,470**	**$ (27,710)**	**-3%**
Full-Time Equivalents (FTE's)	**2.10**	**2.10**	**2.10**	**2.11**	**0.01**	**0%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (972,218)**	**$ (746,312)**	**$ (986,180)**	**$ (958,470)**	**$ 27,710**	
Surplus/(Deficiency) Per Resident	**$ (45.82)**	**$ (35.15)**	**$ (46.40)**	**$ (45.05)**	**$ 1.35**	

(This page intentionally left blank)

Program 55: Cultural Services

Program Goal: Provide services, facilities and activities that inform, involve, engage and inspire the community and preserve the community heritage.

Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 1,634,036	$ 1,481,668	$ 1,512,120	$ 1,903,270	$ 391,150	26%
Supplies	144,379	100,954	100,560	134,750	34,190	34%
Services	705,659	570,578	759,350	766,640	7,290	1%
Capital Outlay	45,468	71,519	156,220	122,500	(33,720)	-22%
Total Program Expenditures	**$ 2,529,542**	**$ 2,224,719**	**$ 2,528,250**	**$ 2,927,160**	**$ 398,910**	16%
Expenditures Per Resident	**$ 119.23**	**$ 104.78**	**$ 118.96**	**$ 137.59**	**$ 18.63**	**16%**
Full-Time Equivalents (FTE's)	**24.34**	**24.34**	**21.27**	**26.45**	**5.18**	**24%**

Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
State Grants - Libraries	$ -	$ 12,929	$ 9,680	$ 12,000	$ 2,320	24%
Superior IGA - Library Services	325,287	350,689	347,650	381,720	34,070	10%
Library Rentals and Fees	5,357	1,036	1,300	2,200	900	69%
Library Fines	29,246	7,488	3,300	10,000	6,700	203%
Impact Fees - Library	-	14,689	-	-	-	
Museum Foundation Contribution	-	-	-	12,500	12,500	
Special Event Permits	7,380	2,962	7,500	7,500	-	0%
Fall Festival Event Fees	8,999	-	-	5,000	5,000	
Fourth of July Event Fees	6,185	-	6,000	6,000	-	0%
Art Center Rentals	11,975	635	10,000	12,000	2,000	20%
Cultural Council Ticket Sales	-	2,575	-	-	-	
Total Program Revenue	**$ 394,429**	**$ 393,003**	**$ 385,430**	**$ 448,920**	**$ 63,490**	**16%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**$ (2,135,113)**	**$ (1,831,716)**	**$ (2,142,820)**	**$ (2,478,240)**	**$ (335,420)**	

Cultural Services Program Key Indicators
Library Services Sub-Program

Goals

Provide services, facilities and activities that inform, involve, engage and inspire the community and preserve the community heritage.

Objectives

Provide information and technology to all members of the community, with assistance from an approachable, knowledgeable staff. Foster lifelong learning by delivering wide-ranging, hands-on learning activities and programs to all ages. Practice and reinforce the skills needed for reading readiness with young children so that they are poised to be successful learners when they enter school.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Workload						
Total Circulation (Number of Checkouts and Renewals)		#	317,353	385,000	450,000	550,000
Circulation per Registered Borrower		#/Borrower	13.79	15.5	18	21
Library Visits per Capita		#/Capita	1.7	2.6	5.3	6.6
Percentage Change in Number of Sessions on Public Computers		%	0	20	0	0
Effectiveness						
Average Number of Attendees per Program	Target = 40	#	15.4	21	24	25
Community Survey Question: Rating of Overall Performance of Louisville Public Library	Target = 95%	% Excellent or Good	97%	97%,	97%	97%
*Last Community Survey conducted in 2020.						

Sub-Program 551: Library Services

Sub-Program Objectives: Provide information and technology to all members of the community, with assistance from an approachable, knowledgeable staff. Foster lifelong learning by delivering wide-ranging, hands-on learning activities and programs to all ages. Practice and reinforce the skills needed for reading readiness with young children so that they are poised to be successful learners when they enter school.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 1,458,121	$ 1,276,653	$ 1,297,770	$ 1,666,120	$ 368,350	28%
Supplies	120,867	91,050	90,770	124,960	34,190	38%
Services	391,574	377,031	397,820	402,960	5,140	1%
Capital Outlay	13,568	-	20,000	122,500	102,500	513%
Total Sub-Program Expenditures	**$ 1,984,130**	**$ 1,744,734**	**$ 1,806,360**	**$ 2,316,540**	**$ 510,180**	**28%**
Expenditures Per Resident (Includes Louisville & Superior)	**$ 93.52**	**$ 82.17**	**$ 84.99**	**$ 108.89**	**$ 23.90**	**28%**
Full-Time Equivalents (FTE's)	**20.98**	**20.98**	**17.89**	**22.95**	**5.06**	**28%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
State Grants - Libraries	$ -	$ 12,929	$ 9,680	$ 12,000	$ 2,320	24%
Superior IGA - Library Services	325,287	350,689	347,650	381,720	34,070	10%
Library Rentals and Fees	5,357	1,036	1,300	2,200	900	69%
Library Fines	29,246	7,488	3,300	10,000	6,700	203%
Impact Fees - Library	-	14,689	-	-	-	
Total Sub-Program Revenue	**$ 359,890**	**$ 386,831**	**$ 361,930**	**$ 405,920**	**$ 43,990**	**12%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (1,624,240)**	**$ (1,357,903)**	**$ (1,444,430)**	**$ (1,910,620)**	**$ (466,190)**	

Cultural Services Program Key Indicators
Museum Services Sub-Program

Goals

Provide services, facilities and activities that inform, involve, engage and inspire the community and preserve the community heritage.

Objectives

Promote, collect, preserve, and interpret the history of Louisville, with emphasis on the coal mining period from 1877-1955. Make historical artifacts and documents accessible both physically and virtually. Educate children and adults about Louisville's past through programs, displays, and publications.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Workload						
Percentage Change in Number of Historic Photos and Documents Catalogued and Accessible		%	4.3%	3%	3%	3%
Effectiveness						
Average Number of Attendees per Program	Target = 22	#	28.2	50	60	60
Percentage Change in Number of Museum Visitors	Target = -84%	%	-88%	66%	5%	5%
Percentage Change in Number of Views of Digital Photos and Documents	Target = 11.4%	%	29%	5%	5%	5%
Community Survey Question: Rating of Overall Performance of Louisville Historical Museum	Target = 95%	% Excellent or Good	95%	95%	95%	95%
*Last Community Survey conducted in 2020.						

Sub-Program 552: Museum Services

Sub-Program Objectives: Promote, collect, preserve, and interpret the history of Louisville, with emphasis on the coal mining period from 1877-1955. Make historical artifacts and documents accessible both physically and virtually. Educate children and adults about Louisville's past through programs, displays, and publications.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 122,052	$ 147,908	$ 154,540	$ 173,990	$ 19,450	13%
Supplies	13,724	8,321	4,600	4,600	-	0%
Services	42,298	16,448	45,750	71,050	25,300	55%
Capital Outlay	29,802	68,496	89,600	-	(89,600)	-100%
Total Sub-Program Expenditures	**$ 207,876**	**$ 241,173**	**$ 294,490**	**$ 249,640**	**$ (44,850)**	**-15%**
Expenditures Per Resident	**$ 9.80**	**$ 11.36**	**$ 13.86**	**$ 11.73**	**$ (2.12)**	**-15%**
Full-Time Equivalents (FTE's)	**2.74**	**2.74**	**2.76**	**2.88**	**0.12**	**4%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Museum Foundation Contribution	-	-	-	12,500	12,500	
Total Sub-Program Revenue	**$ -**	**$ -**	**$ -**	**$ 12,500**	**$ 12,500**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (207,876)**	**$ (241,173)**	**$ (294,490)**	**$ (237,140)**	**$ 57,350**	

Cultural Services Program Key Indicators
Cultural Arts & Special Events Sub-Program

Goals

Provide services, facilities and activities that inform, involve, engage and inspire the community and preserve the community heritage. Continue City sponsored events.

Objectives

High-quality, diverse community-wide special events, public art, cultural arts programming for residents of and visitors to Louisville. Provide facilities for community cultural arts programming.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Workload						
City Facility Utilization Rates		%	N/A	Arts Center – 249/365 Steinbaugh – 83/365	Arts Center – 330/365 Steinbaugh – 180/365	Arts Center – 330/365 Steinbaugh – 180/365
Effectiveness						
Number of Events in Different Geographic Areas	Target = 15	#	N/A	6	10	10
Average Number of Attendees per Outdoor Event	Target = 15,000	#	N/A	11,000	12,000	13,000
Average Number of Attendees per Indoor Event	Target = 80	#	N/A	60	65	70
Community Survey Question: Rating of Opportunities to Attend Cultural Activities	Target = 100%	% Excellent or Good	72%	72%	72%	72%
Community Survey Question: Rating of Opportunities to Participate in Special Events and Community Activities	Target = 100%	% Excellent or Good	90%	90%	90%	90%

*Last Community Survey was conducted in 2020.
** Most events cancelled in 2020 due to COVID-19.
***Outdoor special events include 4th of July, Labor Day, Street Faire and Summer Concerts.

Sub-Program 553: Cultural Arts & Special Events

Sub-Program Objectives: High-quality, diverse community-wide special events, public art, cultural arts programming for residents of and visitors to Louisville. Provide facilities for community cultural arts programming.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 53,863	$ 57,107	$ 59,810	$ 63,160	$ 3,350	6%
Supplies	9,788	1,583	5,190	5,190	-	0%
Services	271,787	177,099	315,780	292,630	(23,150)	-7%
Capital Outlay	2,098	3,023	46,620	-	(46,620)	-100%
Total Sub-Program Expenditures	**$ 337,536**	**$ 238,812**	**$ 427,400**	**$ 360,980**	**$ (66,420)**	**-16%**
Expenditures Per Resident	**$ 15.91**	**$ 11.25**	**$ 20.11**	**$ 16.97**	**$ (3.14)**	**-16%**
Full-Time Equivalents (FTE's)	**0.62**	**0.62**	**0.62**	**0.62**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Special Event Permits	$ 7,380	$ 2,962	$ 7,500	$ 7,500	$ -	0%
Fall Festival Event Fees	8,999	-	-	5,000	5,000	
Fourth of July Event Fees	6,185	-	6,000	6,000	-	0%
Art Center Rentals	11,975	635	10,000	12,000	2,000	20%
Cultural Council Ticket Sales	-	2,575	-	-	-	
Total Sub-Program Revenue	**$ 34,539**	**$ 6,172**	**$ 23,500**	**$ 30,500**	**$ 7,000**	**30%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (302,997)**	**$ (232,640)**	**$ (403,900)**	**$ (330,480)**	**$ 73,420**	

(This page intentionally left blank)

Program 16: Community Design

Program Goals: Sustain an inclusive, family-friendly community with a small-town atmosphere; effective and efficient building services; and effective preservation of the City's historic structures through a voluntary system.

Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 1,434,556	$ 1,358,238	$ 1,507,290	$ 1,729,360	$ 222,070	15%
Supplies	24,981	7,024	25,600	27,300	1,700	7%
Services	382,954	567,524	635,470	862,850	227,380	36%
Capital Outlay	590	15,010	253,840	-	(253,840)	-100%
Total Program Expenditures	**$ 1,843,081**	**$ 1,947,796**	**$ 2,422,200**	**$ 2,619,510**	**$ 197,310**	**8%**
Expenditures Per Resident	**$ 86.87**	**$ 91.74**	**$ 113.97**	**$ 123.13**	**$ 9.16**	**8%**
Full-Time Equivalents (FTE's)	**13.45**	**13.47**	**12.61**	**15.08**	**2.47**	**20%**

Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Contractors Licenses	$ 95,025	$ 90,725	$ 90,000	$ 91,800	$ 1,800	2%
Construction Permits (Net of BAP's)	917,864	698,157	831,740	790,180	(41,560)	-5%
Excavating Permits	64,446	37,877	31,300	25,000	(6,300)	-20%
Other Minor Permits	594,720	284,268	250,010	262,510	12,500	5%
Elevator Inspection Permits	30,210	29,930	10,000	-	(10,000)	-100%
Development Fees	50,571	50,080	45,000	45,900	900	2%
Special Planning Fees (Abatement)	-	-	-	80,000	80,000	
Sales & Use Taxes (0.125%)	788,635	708,524	792,080	824,880	32,800	4%
Interest Earnings	62,745	43,127	20,930	36,390	15,460	74%
Loan Repayments	3,709	68,823	5,650	-	(5,650)	-100%
Total Program Revenue	**$ 2,607,925**	**$ 2,011,511**	**$ 2,076,710**	**$ 2,156,660**	**$ 79,950**	**4%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**$ 764,844**	**$ 63,715**	**$ (345,490)**	**$ (462,850)**	**$ (117,360)**	

Community Design Program Key Indicators
Community Design Sub-Program

Goals

Sustain an inclusive, family-friendly community with a small-town atmosphere, effective and efficient building services and effective preservation of the City's historic structures through a voluntary system.

Objectives

A well-connected and safe community that is easy for all people to walk, bike, or drive in. Neighborhoods that are rated highly by residents and thriving commercial areas. An open and inclusive long-range planning process with significant public participation.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Effectiveness						
Community Survey Question: Rating of Overall Appearance of Louisville	Target = 95%	% Excellent or Good	91%	89%	91%	92%
Community Survey Question: Rating of Ease Walking in Louisville	Target = 95%	% Excellent or Good	91%	93%	93%	94%
Community Survey Question: Rating of Public Input Process on City Planning Issues	Target = 85%	% Excellent or Good	66%	70%	73%	75%
*Last Community Survey conducted in 2020.						

Sub-Program 161: Community Design

Sub-Program Objectives: A well-connected and safe community that is easy for all people to walk, bike, or drive in. Neighborhoods that are rated highly by residents and thriving commercial areas. An open and inclusive long-range planning process with significant public participation.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 383,016	$ 388,544	$ 474,450	$ 547,810	$ 73,360	15%
Supplies	8,848	4,229	6,100	9,100	3,000	49%
Services	53,374	32,783	145,880	357,380	211,500	145%
Capital Outlay	590	-	-	-	-	
Total Sub-Program Expenditures	**$ 445,828**	**$ 425,556**	**$ 626,430**	**$ 914,290**	**$ 287,860**	**46%**
Expenditures Per Resident	**$ 21.01**	**$ 20.04**	**$ 29.47**	**$ 42.98**	**$ 13.50**	**46%**
Full-Time Equivalents (FTE's)	**3.87**	**3.87**	**2.94**	**4.65**	**1.71**	**58%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (445,828)**	**$ (425,556)**	**$ (626,430)**	**$ (914,290)**	**$ (287,860)**	

Community Design Program Key Indicators
Development Review Sub-Program

Goals

Sustain an inclusive, family-friendly community with a small-town atmosphere, effective and efficient building services and effective preservation of the City's historic structures through a voluntary system

Objectives

Review development applications and enforce the building, zoning and subdivision laws of the city to promote public health, safety, comfort, convenience, prosperity, general welfare and consumer protection.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Efficiency						
Average Time from Submittal to City Council Public Hearing		Days	185	165	160	160
Percentage of First Staff Comments Provided within 10 Business Days for Building Permits		%	79%	95%	95%	9%
Percentage of Building Inspections that Roll Over to the Following Day		%	.01	0.5	0.5	0.5
Effectiveness						
Community Survey Question: Rating of Louisville Planning & Building Safety Department	Target = 100%	Rating	76%	80%	82%	85%
* Last Community Survey was conducted in 2020.						

Sub-Program 162/163: Development Review

Sub-Program Objectives: Review development applications and enforce the building, zoning and subdivision laws of the city to promote public health, safety, comfort, convenience, prosperity, general welfare and consumer protection.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 945,098	$ 866,253	$ 910,800	$ 1,044,330	$ 133,530	15%
Supplies	15,904	2,165	16,650	16,650	-	0%
Services	167,378	109,985	87,540	218,440	130,900	150%
Capital Outlay	-	-	-	-	-	
Total Sub-Program Expenditures	**$ 1,128,380**	**$ 978,403**	**$ 1,014,990**	**$ 1,279,420**	**$ 264,430**	**26%**
Expenditures Per Resident	**$ 53.19**	**$ 46.08**	**$ 47.76**	**$ 60.14**	**$ 12.38**	**26%**
Full-Time Equivalents (FTE's)	**8.51**	**8.51**	**8.68**	**9.19**	**0.51**	**6%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Contractors Licenses	$ 95,025	$ 90,725	$ 90,000	$ 91,800	$ 1,800	2%
Construction Permits (Net of BAP's)	917,864	698,157	831,740	790,180	(41,560)	-5%
Excavating Permits	64,446	37,877	31,300	25,000	(6,300)	-20%
Other Minor Permits	594,720	284,268	250,010	262,510	12,500	5%
Elevator Inspection Permits	30,210	29,930	10,000	-	(10,000)	-100%
Development Fees	50,571	50,080	45,000	45,900	900	2%
Special Planning Fees (Abatement)	-	-	-	80,000	80,000	
Total Sub-Program Revenue	**$ 1,752,836**	**$ 1,191,037**	**$ 1,258,050**	**$ 1,295,390**	**$ 37,340**	**3%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ 624,456**	**$ 212,634**	**$ 243,060**	**$ 15,970**	**$ (227,090)**	

Community Design Program Key Indicators
Historic Preservation Sub-Program

Goals

Sustain an inclusive, family-friendly community with a small-town atmosphere, effective and efficient building services and effective preservation of the City's historic structures through a voluntary system.

Objectives

Provide incentives to preserve the historic character of old town to encourage the promotion and preservation of Louisville's history and cultural heritage. Provide incentives and processes to preserve historic buildings.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Effectiveness						
Community Survey Question: Rating of Preservation of Historic Character of Old Town	Target = 90%	% Excellent or Good	79%	81%	83%	85%
Percentage of Historic Assessments that Result in Landmarking	Target = 50%	% Excellent or Good	42%	49%	48%	48%
Percentage of Demolition Stays that Result in Preservation	Target = 25%	% Excellent or Good	25%	25%	25%	25%
*Last Community Survey conducted in 2020.						

Sub-Program 165: Historic Preservation

Sub-Program Objectives: Provide incentives to preserve the historic character of old town to encourage the promotion and preservation of Louisville's history and cultural heritage. Provide incentives and processes to preserve historic buildings.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 106,442	$ 103,441	$ 122,040	$ 137,220	$ 15,180	12%
Supplies	229	630	2,850	1,550	(1,300)	-46%
Services, Grants, & Contributions	162,202	424,756	402,050	287,030	(115,020)	-29%
Capital Outlay	-	15,010	253,840	-	(253,840)	-100%
Total Sub-Program Expenditures	**$ 268,873**	**$ 543,837**	**$ 780,780**	**$ 425,800**	**$ (354,980)**	**-45%**
Expenditures Per Resident	**$ 12.67**	**$ 25.61**	**$ 36.74**	**$ 20.02**	**$ (16.72)**	**-46%**
Full-Time Equivalents (FTE's)	**1.07**	**1.09**	**0.99**	**1.24**	**0.25**	**25%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Sales & Use Taxes (0.125%)	$ 788,635	$ 708,524	$ 792,080	$ 824,880	$ 32,800	4%
Interest Earnings	62,745	43,127	20,930	36,390	15,460	74%
Loan Repayments	3,709	68,823	5,650	-	(5,650)	-100%
Total Sub-Program Revenue	**$ 855,089**	**$ 820,474**	**$ 818,660**	**$ 861,270**	**$ 42,610**	**5%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ 586,216**	**$ 276,637**	**$ 37,880**	**$ 435,470**	**$ 397,590**	

(This page intentionally left blank)

Program 65: Economic Prosperity

Program Goal: Promote a thriving business climate that provides job opportunities, facilitates investment and produces reliable revenue to support City services.

Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 161,377	$ 164,488	$ 223,590	$ 295,810	$ 72,220	32%
Supplies	-	55,428	13,280	200	(13,080)	-98%
Services	41,696	41,018	98,550	75,780	(22,770)	-23%
Capital Outlay	24,000	24,000	-	12,000	12,000	
Total Program Expenditures	**$ 227,073**	**$ 284,934**	**$ 335,420**	**$ 383,790**	**$ 48,370**	**14%**
Expenditures Per Resident	**$ 10.70**	**$ 13.42**	**$ 15.78**	**$ 18.04**	**$ 2.26**	**14%**
Full-Time Equivalents (FTE's)	**1.00**	**1.00**	**1.00**	**2.00**	**1.00**	**100%**

Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
LRC Support Service Fees	$ 60,000	$ 60,000	$ 45,000	$ 45,000	$ -	0%
URD Contributions - ES/SBP Grants	$ -	$ 100,000	$ 88,000	$ -	$ (88,000)	-100%
Total Program Revenue	**$ 60,000**	**$ 160,000**	**$ 133,000**	**$ 45,000**	**$ (88,000)**	**-66%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**$ (167,073)**	**$ (124,934)**	**$ (202,420)**	**$ (338,790)**	**$ (136,370)**	

Economic Prosperity Program Key Indicators
Business Retention and Development Sub-Program

Goals

Promote a thriving business climate that provides job opportunities, facilitates investment, and produces reliable revenue to support City services.

Objectives

Maintain positive business relationships throughout the community and assist property owners, brokers, and companies in finding locations and/ or constructing new buildings in the City. Attract and retain a diverse mix of businesses that provide good employment opportunities for Louisville residents.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Effectiveness						
Commercial Vacancy Rate (Office, Retail, Industrial)	Target = 20%	% Office	18.06	20.75	18.0	16.25
		% Retail	20.96	36.08	28.75	20.75
		% Industrial	32.04	45.63	32.5	21.25
In-City Sales Tax Per Square Foot of Retail Space	Target = $8.00	$/Sq Ft	7.38	7.52	7.50	7.63
In-City Sales & Use Tax per Capita	Target = $600	$/Capita	542	554	554	565
Percentage of Business Assistance Package Incentive Dollars Rebated to Tax Generated	Target = 25%	%	18	223	59	32
Business Assistance Package Incentive Dollars Rebated Per Job Added	Target = $2,000	$	1,619	5,821	3,498	4,342
Community Survey Question: Rating of Overall Economic Health of Louisville*	Target = 88%	% Excellent or Good	84%	84%	84%	84%
Business Satisfaction Survey Rating	Target = 75%	Rating	N/A	N/A	N/A	N/A
*Last Community Survey conducted in 2020; question first asked in 2020. **Business Satisfaction Survey not yet developed; anticipated to be administered in 2022.						

Sub-Program 651: Business Retention & Development

Sub-Program Objectives: Maintain positive business relationships throughout the community and assist property owners, brokers, and companies in finding locations and/ or constructing new buildings in the City. Attract and retain a diverse mix of businesses that provide good employment opportunities for Louisville residents.

Sub-Program Expenditures [1]

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 161,377	$ 164,488	$ 223,590	$ 295,810	$ 72,220	32%
Supplies	-	55,428	13,280	200	(13,080)	-98%
Services	41,696	41,018	98,550	75,780	(22,770)	-23%
Capital Outlay	24,000	24,000	-	12,000	12,000	
Total Sub-Program Expenditures	**$ 227,073**	**$ 284,934**	**$ 335,420**	**$ 383,790**	**$ 48,370**	**14%**
Expenditures Per Resident	**$ 10.70**	**$ 13.42**	**$ 15.78**	**$ 18.04**	**2.26**	**14%**
Full-Time Equivalents (FTE's)	**1.00**	**1.00**	**1.00**	**2.00**	**1.000**	**100%**

Sub-Program Revenue [1]

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
LRC Support Service Fees	$ 60,000	$ 60,000	$ 45,000	$ 45,000	$ -	0%
URD Contributions - ES/SBP Grants	$ -	$ 100,000	$ 88,000	$ -	$ (88,000)	-100%
Total Sub-Program Revenue	**$ 60,000**	**$ 160,000**	**$ 133,000**	**$ 45,000**	**$ -**	**0%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (167,073)**	**$ (124,934)**	**$ (202,420)**	**$ (338,790)**	**$ (48,370)**	

Note:

[1] This sub-program table excludes all revenue and expenditures form the Urban Revitalization District.

(This page intentionally left blank)

Program 10: Administration & Support Services

Program Goals: Ensure inclusive, responsive, transparent, friendly, fiscally responsible, effective and efficient governance, administration and support.

Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 3,035,851	$ 3,126,819	$ 3,489,780	$ 3,961,180	$ 471,400	14%
Supplies	268,638	271,202	259,940	213,730	(46,210)	-18%
Services	1,751,053	2,166,861	2,514,220	2,233,520	(280,700)	-11%
Capital Outlay	317,939	190,403	1,202,920	538,130	(664,790)	-55%
Total Program Expenditures	**$ 5,373,481**	**$ 5,755,285**	**$ 7,466,860**	**$ 6,946,560**	**$ (520,300)**	**-7%**
Expenditures Per Resident	**$ 253.27**	**$ 271.07**	**$ 351.33**	**$ 326.53**	**$ (24.80)**	**-7%**
Full-Time Equivalents (FTE's)	**29.12**	**29.23**	**28.81**	**33.35**	**4.54**	**16%**

Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
PEG Revenue	$ 28,569	$ 25,119	$ 25,100	$ 25,360	$ 260	1%
Boulder County Sustainability Grant	15,000	28,292	23,700	20,000	(3,700)	-16%
Marijuana Licenses	26,550	22,050	20,000	20,000	-	0%
Liquor Licenses	14,503	10,439	1,700	15,000	13,300	782%
Dog Licenses	6,899	7,712	7,800	7,800	-	0%
Sales & Use Tax Licenses	81,650	82,500	86,630	90,960	4,330	5%
Total Program Revenue	**$ 173,171**	**$ 176,112**	**$ 164,930**	**$ 179,120**	**$ 14,190**	**9%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**$ (5,200,310)**	**$ (5,579,173)**	**$ (7,301,930)**	**$ (6,767,440)**	**$ 534,490**	

Note:

[1] Program-wide revenue is not allocated to the Sub-Program tables and is only presented in the Program table.

Administration & Support Services Program Key Indicators
Governance & Administration Sub-Program

Goals

Ensure inclusive, responsive, transparent, friendly, fiscally responsible, effective and efficient governance, administration, and support.

Objectives

Governance based on thorough understanding of the community's diverse interests executed through clear and effective policy direction. Administration that supports informed policy making, ensures the City has the financial capacity to sustain Council adopted levels of service, monitors and manages service delivery to maintain effectiveness and efficiency, and promotes a healthy organizational culture.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Effectiveness						
Employee Satisfaction Survey Question: Rating of City Leadership	Target = 5	Rate 1 to 5	3.75	3.75	4	4
Community Survey Question: Rating of Overall Performance of City Government	Target = 5	% Excellent or Good	4	4	4	4
*Last employee satisfaction survey was conducted in 2020. **Last Citizen Survey was conducted in 2020.						

Sub-Program 101: Governance & Administration

Sub-Program Objectives: Governance based on thorough understanding of the community's diverse interests executed through clear and effective policy direction. Administration that supports informed policy making, ensures the City has the financial capacity to sustain Council adopted levels of service, monitors and manages service delivery to maintain effectiveness and efficiency, and promotes a healthy organizational culture.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 710,025	$ 755,230	$ 780,830	$ 1,135,040	$ 354,210	45%
Supplies	43,433	7,623	2,100	4,300	2,200	105%
Services	541,862	1,228,129	1,241,410	966,150	(275,260)	-22%
Capital Outlay	-	-	-	-	-	
Total Sub-Program Expenditures	**$ 1,295,320**	**$ 1,990,982**	**$ 2,024,340**	**$ 2,105,490**	**$ 81,150**	**4%**
Expenditures Per Resident	**$ 61.05**	**$ 93.77**	**$ 95.25**	**$ 98.97**	**$ 3.72**	**4%**
Full-Time Equivalents (FTE's)	**4.99**	**5.10**	**4.26**	**6.35**	**2.09**	**49%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
PEG Fees - Comcast	$ 28,458	$ 25,016	$ 25,000	$ 25,000	$ -	0%
Other PEG Revenue	111	103	100	360	260	260%
Total Sub-Program Revenue	**$ 28,569**	**$ 25,119**	**$ 25,100**	**$ 25,360**	**$ 260**	**1%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (1,266,751)**	**$ (1,965,863)**	**$ (1,999,240)**	**$ (2,080,130)**	**$ (80,890)**	

Administration & Support Services Program Key Indicators
Public Information & Involvement Sub-Program

Goals

Ensure inclusive, responsive, transparent, friendly, fiscally responsible, effective and efficient governance, administration, and support.

Objectives

Easy and timely access to all relevant information about City programs and services. Processes that give anyone interested opportunities to get involved and influence decision making.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Effectiveness						
Number of Monthly Website Visitors	Target = 35,000	#	27,315	27,000	28,000	29,000
Number of Social Media Followers	Target = 15,000	#	7,602	8,500	9,000	9,500
Open/Click-Through Rates for Social Media Posts and eNewsletters	Target = 60%/40%	%	48%/27%	48%/27%	48%/27%	48%/27%
Community Survey Question: Rating of City Response to Citizen Complaints or Concerns	Target = 100%	% Excellent or Good	75%	75%	75%	75%
*Last Community Survey was conducted in 2020.						

Sub-Program 102: Public Information & Involvement

Sub-Program Objectives: Easy and timely access to all relevant information about City programs and services. Processes that give anyone interested opportunities to get involved and influence decision making.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 343,201	$ 414,309	$ 428,590	$ 452,030	$ 23,440	5%
Supplies	5,683	3,127	2,750	2,750	-	0%
Services	100,219	86,883	108,020	124,720	16,700	15%
Capital Outlay	-	-	-	-	-	
Total Sub-Program Expenditures	**$ 449,103**	**$ 504,319**	**$ 539,360**	**$ 579,500**	**$ 40,140**	**7%**
Expenditures Per Resident	**$ 21.17**	**$ 23.75**	**$ 25.38**	**$ 27.24**	**$ 1.86**	**7%**
Full-Time Equivalents (FTE's)	**4.05**	**4.05**	**4.02**	**4.10**	**0.08**	**2%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (449,103)**	**$ (504,319)**	**$ (539,360)**	**$ (579,500)**	**$ (40,140)**	

Administration & Support Services Program Key Indicators
Sustainability Sub-Program

Goals

Ensure inclusive, responsive, transparent, friendly, fiscally responsible, effective and efficient governance, administration, and support.

Objectives

Use environmental, economic, and human resources to meet present and future needs without compromising the ecosystems on which we depend. Actively pursue energy efficient upgrades to realize cost savings and reduce environmental impacts.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Effectiveness						
Community Greenhouse Gas (GHG) Emissions	Target = 150,000	MTCO2e	148,583	147,097	144,155	141,272
Community Water Use per Capita	Target = 45,000	Gallons/Capita	55,192	53,000	53,000	53,000
Residential Waste Diversion Rate	Target = 55%	%	39%	40%	42%	44%
Commercial Waste Diversion Rate	Target = 35%	%	15%	16%	17%	18%

* Estimated and projected figures based off of a continuous 2% decrease as seen between 2018 and 2019 Community Energy Reports.
**Residential waste diversion rate includes all residential waste (single-family city contract, single-family non-city contract, multi-family) reported through Boulder County's ReTRAC database. In 2020, single-family residences under the City's contract had a waste diversion rate of 47%.
***Commercial waste diversion rate includes all commercial waste reported by haulers through Boulder County's ReTRAC database.

Sub-Program 103: Sustainability

Sub-Program Objectives: Use environmental, economic, and human resources to meet present and future needs without compromising the ecosystems on which we depend. Actively pursue energy efficient upgrades to realize cost savings and reduce environmental impacts.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 42,241	$ 60,587	$ 128,460	$ 115,950	$ (12,510)	-10%
Supplies	3,659	4,787	39,900	6,400	(33,500)	-84%
Services	7,047	2,367	2,350	88,750	86,400	3677%
Capital Outlay	30,166	-	771,210	120,000	(651,210)	-84%
Total Sub-Program Expenditures	**$ 83,113**	**$ 67,741**	**$ 941,920**	**$ 331,100**	**$ (610,820)**	**-65%**
Expenditures Per Resident	**$ 3.92**	**$ 3.19**	**$ 44.32**	**$ 15.56**	**$ (28.76)**	**-65%**
Full-Time Equivalents (FTE's)	**0.61**	**0.84**	**0.89**	**1.16**	**0.27**	**30%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Boulder County Sustainability Grant	$ 15,000	$ 28,292	$ 23,700	$ 20,000	$ (3,700)	100%
Total Sub-Program Revenue	**$ 15,000**	**$ 28,292**	**$ 23,700**	**$ 20,000**	**$ (3,700)**	**-16%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (68,113)**	**$ (39,449)**	**$ (918,220)**	**$ (311,100)**	**$ 607,120**	

Administration & Support Services Key Indicators
City Clerk/Public Records Sub-Program

Goals

Ensure inclusive, responsive, transparent, friendly, fiscally responsible, effective and efficient governance, administration, and support.

Objectives

Provide efficient and transparent processes for residents to access public documents and notice of public hearings/events. Transparent, consistent and responsive management of the licensing authority and special events permits.

INDICATOR	UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Workload					
Percentage Change in Number of Licenses and Permits Processed	%	-5%	5%	2%	2%
Efficiency					
Percentage of Public Record Requests Responded to within 24 Hours of Filing Request	%	19.5%	25%	30%	30%
Percentage of Meeting Minutes Completed within the Deadline	%	100%	100%	100%	100%
Notes:					

Sub-Program 111: City Clerk & Public Records

Sub-Program Objectives: Provide efficient and transparent processes for residents to access public documents and notice of public hearings/events. Transparent, consistent and responsive management of the licensing authority and special events permits.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 268,291	$ 241,530	$ 248,890	$ 273,150	$ 24,260	10%
Supplies	3,230	1,310	6,000	4,750	(1,250)	-21%
Services	82,101	50,941	78,000	94,500	16,500	21%
Capital Outlay	7,771	-	-	-	-	
Total Sub-Program Expenditures	**$ 361,393**	**$ 293,781**	**$ 332,890**	**$ 372,400**	**$ 39,510**	**12%**
Expenditures Per Resident	**$ 17.03**	**$ 13.84**	**$ 15.66**	**$ 17.50**	**$ 1.84**	**12%**
Full-Time Equivalents (FTE's)	**3.15**	**3.15**	**3.25**	**3.25**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Marijuana Licenses	$ 26,550	$ 22,050	$ 20,000	$ 20,000	$ -	68%
Liquor Licenses	14,503	10,439	1,700	15,000	13,300	782%
Dog Licenses	6,899	7,712	7,800	7,800	-	0%
Total Sub-Program Revenue	**$ 47,952**	**$ 40,201**	**$ 29,500**	**$ 42,800**	**$ 13,300**	**45%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (313,441)**	**$ (253,580)**	**$ (303,390)**	**$ (329,600)**	**$ (26,210)**	

Administration & Support Services Program Key Indicators
Legal Support Sub-Program

Goals

Ensure inclusive, responsive, transparent, friendly, fiscally responsible, effective and efficient governance, administration and support.

Objectives

Effective, cost efficient and responsive legal advice for City Council, Management, and staff in legal matters pertaining to their official powers and duties. Represent the City in all legal proceedings, finalize all legal documents for the City.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Workload						
Percentage Change in Cost of Annual Legal Fees		%	6%	5%	5%	5%
Effectiveness						
Internal Survey Question: Customer Service Satisfaction with Legal Services	Target = 5	Rating	4	4	4	4
Notes:						

Sub-Program 121: Legal Support

Sub-Program Objectives: Effective, cost efficient and responsive legal advice for City Council, Management, and staff in legal matters pertaining to their official powers and duties. Represent the City in all legal proceedings, finalize all legal documents for the City.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ -	$ -	$ -	$ -	$ -	
Supplies	-	-	-	-	-	
Services	408,720	343,339	400,000	400,000	-	0%
Capital Outlay	-	-	-	-	-	
Total Sub-Program Expenditures	**$ 408,720**	**$ 343,339**	**$ 400,000**	**$ 400,000**	**$ -**	0%
Expenditures Per Resident	**$ 19.26**	**$ 16.17**	**$ 18.82**	**$ 18.80**	**$ (0.02)**	**0%**
Full-Time Equivalents (FTE's)	**-**	**-**	**-**	**-**	**-**	

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (408,720)**	**$ (343,339)**	**$ (400,000)**	**$ (400,000)**	**$ -**	

Administration & Support Services Program Key Indicators
Human Resources & Organizational Development Sub-Program

Goals

Ensure inclusive, responsive, transparent, friendly, fiscally responsible, effective and efficient governance, administration, and support.

Objectives

Be an employer of choice, with low employee turnover and high morale. Attract and retain highly qualified and dedicated employees by providing competitive compensation and benefits, effective employee training, and ongoing career and professional development opportunities. Maintain a positive work environment through regular position classification and review, workforce planning, salary administration and employee relations. Maintain a safe workplace through employee safety training.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Efficiency						
Average Days from Position Close to Offer Made		#	30	30	27	25
Percentage of Performance Appraisals Completed On Time		%	51.2%	60%	65%	70%
Effectiveness						
Full-Time Employee Retention Rate	Target > 90%	%	89.53%	86.5%	87.5%	90%
Annual Training Hours per Full-Time Employee	Target > 20 hours	#	9.5	12	14	16
Workers' Compensation Rating from Provider	Target <.90	Rating	.99	.99	.97	.95
Employee Satisfaction Survey Question: Rating of Overall Workplace Climate	Target >3.75 (very positive)	1 to 5	3.83	3.9	4	4
*Last employee satisfaction survey was conducted in 2020.						

Sub-Program 131: Human Resources & Organizational Development

Sub-Program Objectives: Be an employer of choice, with low employee turnover and high morale. Attract and retain highly qualified and dedicated employees by providing competitive compensation and benefits, effective employee training, and ongoing career and professional development opportunities. Maintain a positive work environment through regular position classification and review, workforce planning, salary administration and employee relations. Maintain a safe workplace through employee safety training.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 431,094	$ 476,482	$ 509,640	$ 522,370	$ 12,730	2%
Supplies	16,514	3,898	8,900	3,900	(5,000)	-56%
Services	119,167	98,224	223,770	146,000	(77,770)	-35%
Capital Outlay	-	-	-	-	-	
Total Sub-Program Expenditures	**$ 566,775**	**$ 578,604**	**$ 742,310**	**$ 672,270**	**$ (70,040)**	**-9%**
Expenditures Per Resident	**$ 26.71**	**$ 27.25**	**$ 34.93**	**$ 31.60**	**$ (3.33)**	**-10%**
Full-Time Equivalents (FTE's)	**4.00**	**4.00**	**4.73**	**4.73**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (566,775)**	**$ (578,604)**	**$ (742,310)**	**$ (672,270)**	**$ 70,040**	

Administration & Support Services Program Key Indicators
Finance, Accounting & Tax Administration Sub-Program

Goals

Ensure inclusive, responsive, transparent, friendly, fiscally responsible, effective and efficient governance, administration, and support.

Objectives

Provide financial services in an efficient and effective manner and financial reporting that is accurate, timely, relevant, and transparent. Develop, maintain, and monitor financial policies and internal controls to ensure the safeguarding of public assets and organizational compliance with laws, regulations, and Council directives. Provide an efficient, effective, and transparent budget developing, reporting, and monitoring process. Provide other financial services, such as long-term financial planning, debt administration, cash and investment management, cash disbursements, cash collections, and front counter services.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Efficiency						
City-Wide Revenue Forecast Accuracy Percentage		%	99.4%	95%	95%	95%
City-Wide Expenditure Forecast Accuracy Percentage		%	74.7%	75%	75%	75%
Number of Audit Findings, Comments and Adjustments		#	1	0	0	0
Effectiveness						
Bond Rating	Target = AA+	Rating	AA+	AA+	AA+	AA+
Recipient of GFOA Award for CAFR and Budget Development	Target = Yes	Yes/No	Yes	Yes	Yes	Yes
Notes:						

Sub-Program 151: Finance, Accounting, & Tax Administration

Sub-Program Objectives: Provide financial services in an efficient and effective manner and financial reporting that is accurate, timely, relevant, and transparent. Develop, maintain, and monitor financial policies and internal controls to ensure the safeguarding of public assets and organizational compliance with laws, regulations, and Council directives. Provide an efficient, effective, and transparent budget developing, reporting, and monitoring process. Provide other financial services, such as long-term financial planning, debt administration, cash and investment management, cash disbursements, cash collections, and front counter services.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 601,068	$ 534,042	$ 643,670	$ 694,840	$ 51,170	8%
Supplies	3,835	1,728	7,400	2,400	(5,000)	-68%
Services	120,019	103,537	131,880	123,450	(8,430)	-6%
Capital Outlay	-	-	-	-	-	
Total Sub-Program Expenditures	**$ 724,922**	**$ 639,307**	**$ 782,950**	**$ 820,690**	**$ 37,740**	5%
Expenditures Per Resident	**$ 34.17**	**$ 30.11**	**$ 36.84**	**$ 38.58**	**$ 1.74**	**5%**
Full-Time Equivalents (FTE's)	**5.58**	**5.58**	**5.63**	**6.19**	**0.56**	**10%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Sales & Use Tax Licenses	$ 81,650	$ 82,500	$ 86,630	$ 90,960	$ 4,330	100%
Total Sub-Program Revenue	**$ 81,650**	**$ 82,500**	**$ 86,630**	**$ 90,960**	**$ 4,330**	5%
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (643,272)**	**$ (556,807)**	**$ (696,320)**	**$ (729,730)**	**$ (33,410)**	

Administration & Support Services Program Key Indicators
Information Technology Sub-Program

Goals

Ensure inclusive, responsive, transparent, friendly, fiscally responsible, effective and efficient governance, administration, and support.

Objectives

Maintain a secure and connected network ensuring all users have appropriate technological resources to effectively perform their jobs. Provide outstanding internal customer service to efficiently resolve employee help desk issues.

INDICATOR	UNIT	2020 ACTUAL*	2021 ESTIMATED**	2022 PROJECTED***	2023 PROJECTED
Workload					
Percentage Change in Number of Tickets Addressed +	% From Previous Year	+30.75%	+10.00%	+10.00%	N/A
Percentage Change in Number of Devices Supported ++	% From Previous Year	+10.67%	1.74%	3.62%	N/A
Efficiency					
Information Technology Operating Budget as a % of Overall City Budget	% IT/General Fund	3.64%	3.70%	3.76%	N/A
Infrastructure Availability	% of Time	99.99%	99.99%	99.99%	99.99%
Effectiveness					
Internal Survey Question: Overall Performance Rating of IT Services/Support Target = HIGH	HIGH - MED - LOW Rating	HIGH	HIGH	HIGH	HIGH

* 2020 IT Budget = $752,280
* 2020 General Fund Budget = $20,688,970
\+ 2019 Total IT Tickets = 1,925
\+ 2020 Total IT Tickets = 2,517
\+ 2021 Total IT Tickets (projected) = 2,769
\+ 2022 Total IT Tickets (projected) = 3,046
++ 2019 Total Devices Supported = 1,350
++ 2020 Total Devices Supported = 1,494
++ 2021 Total Devices Supported = 1,520
++ 2022 Total Devices Supported = 1,575
** 2021 IT Budget = $783,140
** 2021 General Fund Budget = $21,170,970
*** 2022 IT Budget = $793,020
*** 2022 General Fund Budget = $21,083,020

Sub-Program 171: Information Technology

Sub-Program Objectives: Maintain a secure and connected network ensuring all users have appropriate technological resources to effectively perform their jobs. Provide outstanding internal customer service to efficiently resolve employee help desk issues.

Sub-Program Expenditures [1]

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 494,603	$ 501,999	$ 605,240	$ 621,210	$ 15,970	3%
Supplies	161,186	218,332	156,850	156,850	-	0%
Services	92,599	57,575	84,120	78,870	(5,250)	-6%
Capital Outlay	269,976	190,403	269,340	283,130	13,790	5%
Total Sub-Program Expenditures	**$ 1,018,364**	**$ 968,309**	**$ 1,115,550**	**$ 1,140,060**	**$ 24,510**	2%
Expenditures Per Resident	**$ 48.00**	**$ 45.61**	**$ 52.49**	**$ 53.59**	**$ 1.10**	**2%**
Full-Time Equivalents (FTE's)	**5.35**	**5.12**	**4.62**	**6.16**	**1.54**	**33%**

Sub-Program Revenue [1]

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (1,018,364)**	**$ (968,309)**	**$ (1,115,550)**	**$ (1,140,060)**	**$ (24,510)**	

Note:

[1] This sub-program table excludes all revenue and expenditures from the Technology Management Fund.

(This page intentionally left blank)

Sub-Program 181: Fleet Maintenance

Program Goals: Ensure inclusive, responsive, transparent, friendly, fiscally responsible, effective and efficient governance, administration and support.

Sub-Program Expenditures [1]

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 1,743	$ 1,977	$ 1,850	$ 1,900	$ 50	3%
Supplies	5,092	4,079	6,530	4,930	(1,600)	-25%
Services	9,420	7,371	8,160	5,380	(2,780)	-34%
Capital Outlay	-	-	-	-	-	
Total Sub-Program Expenditures	**$ 16,255**	**$ 13,427**	**$ 16,540**	**$ 12,210**	**$ (4,330)**	-26%
Expenditures Per Resident	**$ 0.77**	**$ 0.63**	**$ 0.78**	**$ 0.57**	**$ (0.20)**	**-26%**
Full-Time Equivalents (FTE's)	**0.02**	**0.02**	**0.02**	**0.02**	**-**	0%

Sub-Program Revenue [1]

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (16,255)**	**$ (13,427)**	**$ (16,540)**	**$ (12,210)**	**$ 4,330**	

Note:

[1] This sub-program table excludes all revenue and expenditures from the Fleet Management Fund.

Administration & Support Services Key Indicators
Facilities Maintenance Sub-Program

Goals

Ensure inclusive, responsive, transparent, friendly, fiscally responsible, effective and efficient governance, administration, and support.

Objectives

Provide and manage facilities that maintain efficient and effective operations and promote environmental and economic sustainability.

INDICATOR		UNIT	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED	2023 PROJECTED
Efficiency						
Percentage Change in British Thermal Units (BTUs) per Square Foot for All City Facilities		%	17%	17%	17%	17%
Percentage Change in Water Usage for All City Facilities		%	51%	51%	51%	51%
Percentage Change in Fuel Consumption by City Fleet Vehicles		%	104%	100%	100%	100%
Effectiveness						
Percentage Change in Greenhouse Gas (GHG) Emissions for All City Facilities	Target = -3%	MTC02	-13%*	10%	-3%	-3%

*GHG emissions are measured in MTCO2 and capture emissions from electricity and natural gas usage at nine major City facilities: Library, Recreation Center, Police, City Hall, City Services, Wastewater, North Water Treatment, South Water Treatment, and Golf Clubhouse. Due to COVID-19 and reduction in facility usage, the significant reduction in emissions related to building energy consumption in 2020. From 2020 to 2021, there will likely be a significant increase back to full occupancy and use.

Sub-Program 191: Facilities Maintenance

Sub-Program Objectives: Provide and manage facilities that maintain efficient and effective operations and promote environmental and economic sustainability.

Sub-Program Expenditures [1]

Expenditure Category	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Personnel	$ 143,585	$ 140,663	$ 142,610	$ 144,690	$ 2,080	1%
Supplies	26,006	26,318	29,510	27,450	(2,060)	-7%
Services	269,899	188,495	236,510	205,700	(30,810)	-13%
Capital Outlay	10,026	-	162,370	135,000	(27,370)	-17%
Total Sub-Program Expenditures	**$ 449,516**	**$ 355,476**	**$ 571,000**	**$ 512,840**	**$ (58,160)**	**-10%**
Expenditures Per Resident	**$ 21.19**	**$ 16.74**	**$ 26.87**	**$ 24.11**	**$ (2.76)**	**-10%**
Full-Time Equivalents (FTE's)	**1.37**	**1.37**	**1.39**	**1.39**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**$ (449,516)**	**$ (355,476)**	**$ (571,000)**	**$ (512,840)**	**$ 58,160**	

Note:

[1] Includes building maintenance for City Hall, Austin Niehoff, and City Services Facility.

(This page intentionally left blank)

City of Louisville

COLORADO ▪ SINCE 1878

2022 Operating & Capital Budget

By

Fund, Division, & Account

City of Louisville, Colorado
General Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Fund Balance		**10,528,139**	**10,808,964**	**11,302,042**	**11,302,042**	**9,209,032**
General Revenue						
101001-411000	Property Tax	3,301,562	3,554,671	3,613,280	3,606,640	3,959,220
101001-413100	Sales Tax	9,426,940	8,632,156	8,775,540	9,624,850	10,298,590
101001-413101	Sales Tax Business Assistance	(26,187)	(15,618)	(2,880)	(2,880)	(116,510)
101001-413200	Use Tax - Consumer	1,089,958	913,170	940,090	963,390	997,110
101001-413201	Consumer Use Tax Bus Assist	-	-	(22,880)	(4,880)	(26,820)
101001-414100	Use Tax - Auto	1,426,929	1,248,957	1,230,730	1,498,750	1,573,690
101001-416000	Lodging Tax	454,714	182,557	227,360	255,580	319,480
101001-416500	Bag Tax	-	-	-	-	101,250
101001-417000	Specific Ownership Tax	281,052	275,487	247,320	283,750	292,260
101001-418100	Franchise Tax - Xcel Energy	771,561	742,302	744,750	835,090	864,320
101001-418200	Telephone Tax	37,870	31,448	32,830	29,090	28,070
101001-418300	Franchise Tax - Comcast Cable	245,419	237,936	236,890	230,800	223,880
101001-419200	Penalty & Int on Delq Taxes	13,733	1,918	10,000	10,000	10,000
101001-419300	Penalty & Int on Sales Tax	158,560	115,261	90,000	90,000	90,000
101001-431600	Federal Grant - CVRF	-	930,783	-	-	-
101001-431601	Federal Grant - ARPA	-	-	2,235,000	-	-
101001-433000	Grant Revenues	634	5,345	-	1,460	-
101001-435200	Mineral Lease & Severance Tax	22,925	14,011	16,510	12,610	11,980
101001-435500	Motor Vehicle Registration Tax	72,568	73,498	74,020	74,230	74,970
101001-435600	Cigarette Tax	37,958	49,093	37,200	48,600	47,630
101001-435700	Marijuana Tax	141,483	180,091	170,850	220,610	242,670
101001-437110	Superior IGA - Sales Tax Sharing	71,285	62,940	67,370	66,090	67,410
101001-439000	Intergovernmental Revenue	-	18,850	-	1,630	-
101001-441100	Admin Fees-Bldr County Use Tax	28,762	23,293	26,130	30,000	23,470
101001-441120	Returned Check Fees	1,100	1,475	-	1,250	-
101001-441140	Car Charging Fee	2,293	621	2,000	750	750
101001-443010	Unclassified Charges for Servs	100	68	250	250	250
101001-443440	Recycling Revenue	509	-	-	2,000	2,000
101001-461000	Miscellaneous Revenues	70,328	87,142	45,000	30,000	30,000
101001-461100	Interest Earnings	237,276	157,259	70,840	90,000	141,470
101001-461110	Net Incr (Decr) in Fair Value	45,263	12,843	-	-	-
101001-462150	Solar Powr Renew Energy Credit	25,620	30,218	25,000	25,000	25,000
101001-463100	Real Property Rental Income	10,027	2,555	10,820	10,820	11,200
101001-464150	Concrete Replacement	-	-	-	3,750	-
101001-465100	Insurance Recovery	81,116	12,929	-	15,410	-
101001-469100	Cash Over/Short	20	-	-	-	-
101001-492100	Proceeds from Sale of Assets	-	6,106	-	18,800	-
Total General Revenue		**18,031,377**	**17,589,365**	**18,904,020**	**18,073,440**	**19,293,340**
Administration & Support Services Revenue						
101010-421100	Sales & Use Tax License	81,650	82,500	103,290	86,630	90,960
101010-421110	Medical & Retail Marijuana Lic	26,550	22,050	6,000	20,000	20,000
101010-421200	Liquor License	14,503	10,439	15,000	1,700	15,000
101010-422600	Dog License	6,899	7,712	7,000	7,800	7,800
101010-434300	BC Sustainability Grant	15,000	28,292	20,000	23,700	20,000
Total Administration & Support Services Revenue		**144,602**	**150,993**	**151,290**	**139,830**	**153,760**
Community Design Revenue						
101016-421300	Contractors License	95,025	90,725	63,700	90,000	91,800
101016-421500	Construction Permit	928,079	786,420	1,047,000	925,000	790,180
101016-421501	Bldg Permit Business Assistanc	(10,215)	(88,263)	(38,300)	(93,260)	-

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
101016-421520	Excavating Permit	64,446	37,877	50,000	31,300	25,000
101016-421560	Minor Permits	594,720	284,268	262,500	250,010	262,510
101016-421590	Elevator Inspection Permit	30,210	29,930	28,500	10,000	-
101016-441310	Annexation Fees	4,190	-	-	-	-
101016-441320	Development Fees	46,381	50,080	44,540	45,000	45,900
101016-441390	Special Planning Fees	-	-	80,000	-	80,000
Total Community Design Revenue		**1,752,836**	**1,191,037**	**1,537,940**	**1,258,050**	**1,295,390**
Public Safety & Justice Revenue						
101021-433000	Grant Revenue	9,607	103,576	-	100,000	-
101021-442130	DUI Restitution	192	34	-	-	-
101021-451100	Court Fines	128,348	85,275	115,510	63,960	60,760
Total Public Safety & Justice Revenue		**138,147**	**188,885**	**115,510**	**163,960**	**60,760**
Transportation Revenue						
101031-435100	Highway Users Tax	751,362	558,725	554,480	554,480	619,000
101031-435400	County Road and Bridge Tax	59,030	63,237	64,880	66,210	72,700
Total Transportation Revenue		**810,392**	**621,962**	**619,360**	**620,690**	**691,700**
Parks Revenue						
101051-421400	Arborist License	690	600	720	810	810
101051-422400	Boat Permit	2,600	8,010	7,200	7,200	7,200
Total Parks Revenue		**3,290**	**8,610**	**7,920**	**8,010**	**8,010**
Cultural Services Revenue						
101055-421700	Special Event Permit	7,380	2,962	6,500	7,500	7,500
101055-432560	State Grant - Libraries	-	12,929	-	9,680	12,000
101055-437100	Superior IGA - Library	325,287	350,689	368,040	347,650	381,720
101055-441210	Fall Festival	8,999	-	7,000	-	5,000
101055-441220	Fourth of July	6,185	-	6,000	6,000	6,000
101055-441520	Art Center Rentals	11,975	635	8,000	10,000	12,000
101055-441910	Cultural Council Ticket Sales	-	2,575	-	-	-
101055-447610	Library Account Pymnt Machine	4,305	732	3,500	750	1,000
101055-447620	Library Copies	101	233	-	400	450
101055-447650	Library - Room Rentals	990	73	2,000	150	750
101055-452100	Library Fines	29,246	7,488	7,080	3,300	10,000
101055-464143	Cultural Council Donations	-	14,689	-	-	-
101055-464144	Museum Foundation Contribution	-	-	-	-	12,500
101055-469160	Library Cash Over/Short	(40)	(1)	-	-	-
Total Cultural Services Revenue		**394,429**	**393,004**	**408,120**	**385,430**	**448,920**
Economic Prosperity Revenue						
101065-441600	LRC Support Service Fees	60,000	60,000	60,000	45,000	45,000
101065-464113	URD Contribution for ES/SBP Grants	-	100,000	88,000	88,000	-
Total Economic Prosperity Revenue		**60,000**	**160,000**	**148,000**	**133,000**	**45,000**
Interfund Transfers						
101001-980205	Tfer from PEG Fee Fund	25,000	25,000	20,000	20,000	-
101001-980207	Tfer from Hist Preserv Fund	54,210	55,840	144,860	158,420	164,980
101001-980209	Tfer from ARPA Fund	-	-	-	-	5,244,600
Total Interfund Transfers		**79,210**	**80,840**	**164,860**	**178,420**	**5,409,580**
Total General Fund Revenue		**21,414,282**	**20,384,695**	**22,057,020**	**20,960,830**	**27,406,460**

Central Fund-Wide Charges						
101110-522500	Non-Capital Furn/Equip/Tools	40,956	6,776	-	-	-
101110-525100	Auto Expense-Parts & Repairs	267	149	200	200	200
101110-525300	Gas & Oil	310	63	500	500	500
101110-532100	Insurance	248,417	353,432	407,180	407,180	439,760

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
101110-532120	Insurance- Deductibles	32,236	22,471	25,000	25,000	25,000
101110-532200	Printing	9,416	4,050	8,000	8,000	8,000
101110-535030	Comm Svcs-Internet/Cable	9,396	11,108	18,000	18,000	18,000
101110-535200	Postage	17,830	15,998	17,000	17,000	17,000
101110-536040	Rentals-Other	-	-	-	-	100,000
101110-538170	Refunds	-	13,400	-	-	
101110-538999	Other Services and Charges	3,754	3,563	4,000	4,000	4,000
101110-540100	Prof Serv-Audit	24,456	22,272	27,000	27,000	27,000
101110-550020	Parts/Repairs/Maint-Equip	1,607	1,627	1,470	1,470	1,470
101110-550090	Parts/Repairs/Maint-Copiers	12,799	7,781	15,000	15,000	15,000
101110-580040	Computer Replacement	1,358	-	1,020	1,020	1,020
Total Central Fund-Wide Charges		**402,802**	**462,689**	**524,370**	**524,370**	**656,950**
City Council						
101121-511100	Variable Salaries	56,465	85,715	83,950	83,950	83,950
101121-512000	FICA Expense	4,425	6,673	6,420	6,420	6,420
101121-512200	Workers Compensation	18	22	20	20	30
101121-512300	Unemployment Compensation	-	290	-	-	
101121-520100	Office Supplies	208	-	100	100	100
101121-532200	Printing	320	77	200	200	200
101121-532230	Dues/Subscriptions/Books	35,146	39,227	43,600	44,550	41,000
101121-538101	Travel, Training, & Meetings	9,311	5,742	11,400	11,400	6,400
101121-538110	Education-Ethics Training/Mat	47	-	-	-	2,500
101121-538420	Contributions & Grants	28,000	46,000	116,000	116,000	36,000
101121-538470	Emergency Solutions Grants	-	350,000	295,000	295,000	-
101121-538480	Recovery & Improvement Program	-	150,271	10,450	10,450	
101121-539125	Humane Society-Boulder Agree.	2,221	2,221	2,250	2,250	2,250
101121-539130	US 36	16,500	16,661	16,500	16,500	16,500
101121-540470	Prof Serv-Recording Fee	32	258	250	250	250
101121-540730	Citizen Opinion Survey	-	30,306	-	-	30,000
101121-540910	Prof Serv-Consulting	-	27,261	63,500	63,500	10,000
101121-580050	Contingency	12,221	18,402	10,000	10,000	10,000
Total City Council		**164,916**	**779,128**	**659,640**	**660,590**	**245,600**
City-Sponsored Events						
101122-537010	Fourth of July	33,280	-	25,000	32,800	30,000
101122-537020	Fall Festival	20,293	1,446	12,000	12,000	12,000
101122-537040	Festival of Lights	2,000	4,000	2,000	2,000	2,000
101122-537080	Other Special Event Costs	9,640	118	10,000	5,000	10,000
101122-537091	Street Faire DBA	66,519	47,500	75,000	75,000	75,000
101122-537092	Downtown Flowers and Winter Lights	64,445	61,216	75,000	75,000	75,000
Total City-Sponsored Events		**196,177**	**114,279**	**199,000**	**201,800**	**204,000**
Municipal Court						
101130-511000	Regular Salaries	110,273	113,414	115,410	115,410	125,130
101130-511100	Variable Salaries	2,375	2,071	6,420	6,420	5,730
101130-512000	FICA Expense	8,424	8,820	9,250	9,250	9,920
101130-512100	Retirement Contribution	6,065	6,238	6,350	6,350	6,880
101130-512200	Workers Compensation	123	116	200	200	220
101130-513000	Medical Insurance	6,579	6,583	7,110	7,110	6,950
101130-513100	Dental Insurance	1,087	1,068	1,070	1,070	1,070
101130-513200	Vision Insurance	233	233	230	230	230
101130-513300	Life, AD&D & LTD Insurance	1,084	1,098	1,090	1,090	1,010
101130-513400	Employee Assistance Plan	40	40	40	40	40
101130-520100	Office Supplies	103	218	200	200	200
101130-521100	Computer Supplies-Software	-	-	14,000	14,000	9,000
101130-521200	Non-Capital Computer Hardware	197	6,492	2,450	2,450	2,450
101130-522500	Non-Capital Furn/Equip/Tools	1,025	-	500	500	3,000
101130-532200	Printing	6,717	2,911	3,000	3,000	3,000
101130-532230	Dues/Subscriptions/Books	325	-	450	450	450

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
101130-538101	Travel, Training, & Meetings	503	-	500	500	500
101130-538150	Court Costs-Jury/Witness Fees	-	-	300	300	300
101130-540130	Prof Serv-Judge Salary	31,655	33,200	34,000	34,000	34,000
101130-540415	Prof Serv-Bank Charges	1,448	769	1,500	1,500	1,500
101130-540910	Prof Serv-Consulting	1,300	944	2,000	2,000	2,000
101130-542000	Legal-General	44,029	39,760	47,000	47,000	47,000
101130-550100	Parts/Repairs/Maint-Software	7,230	7,330	20,080	20,080	7,500
101130-580040	Computer Replacement	742	-	560	560	560
Total Municipal Court		**231,558**	**231,304**	**273,710**	**273,710**	**268,640**
City Manager						
101141-511000	Regular Salaries	231,093	247,060	244,820	244,820	339,740
101141-511100	Variable Salaries	18,157	4,633	-	7,000	-
101141-511200	Overtime Pay	-	30	250	250	250
101141-512000	FICA Expense	16,533	16,300	15,770	16,310	22,050
101141-512100	Retirement Contribution	23,533	24,686	23,760	24,150	29,500
101141-512200	Workers Compensation	2,631	2,544	2,390	2,390	2,700
101141-513000	Medical Insurance	7,414	17,182	17,770	17,770	37,220
101141-513100	Dental Insurance	415	1,175	1,180	1,180	2,520
101141-513200	Vision Insurance	119	238	240	240	450
101141-513300	Life, AD&D & LTD Insurance	1,641	1,673	1,670	1,670	2,230
101141-513400	Employee Assistance Plan	45	46	50	50	70
101141-520100	Office Supplies	858	635	800	800	1,000
101141-521100	Computer Supplies-Software	-	-	400	400	400
101141-522500	Non-Capital Furn/Equip/Tools	833	-	-	-	2,000
101141-532200	Printing	1,331	851	500	500	500
101141-532220	Business and Auto Allowance	5,239	5,332	5,300	5,300	5,300
101141-532230	Dues/Subscriptions/Books	4,011	5,259	4,790	5,720	4,790
101141-535010	Communication Svcs-Cell Phone	338	618	500	500	1,800
101141-537030	Volunteer Appreciation	1,895	-	2,000	2,000	2,000
101141-538101	Travel, Training, & Meetings	16,886	5,934	10,000	10,000	10,000
101141-540900	Prof Serv - Other	6,738	5,870	15,000	15,000	10,000
101141-540910	Prof Serv-Consulting	16,843	38,731	60,200	60,200	90,000
101141-580040	Computer Replacement	1,489	-	1,120	1,120	1,120
101141-580050	Contingency	4,163	4,175	5,000	5,000	5,000
Total City Manager		**362,203**	**382,969**	**413,510**	**422,370**	**570,640**
Cable Television						
101142-511100	Variable Salaries	27,878	27,069	25,430	25,430	28,120
101142-512000	FICA Expense	2,170	2,110	1,950	1,950	2,150
101142-512200	Workers Compensation	21	19	20	20	20
101142-522060	Operating Supplies-AudioVisual	-	-	100	100	100
101142-540900	Prof Serv-Other	-	-	18,000	18,000	-
Total Cable Television		**30,069**	**29,198**	**45,500**	**45,500**	**30,390**
ADA Compliance						
101143-540910	Prof Serv-Consulting	504	1,475	5,000	5,000	5,000
Total ADA Compliance		**504**	**1,475**	**5,000**	**5,000**	**5,000**
Community Facilitation						
101144-511000	Regular Salaries	261,530	323,027	337,370	337,370	346,360
101144-511100	Variable Salaries	10,299	2,168	2,190	3,000	2,270
101144-511200	Overtime Pay	6,419	5,542	2,650	4,000	2,650
101144-512000	FICA Expense	20,516	24,385	25,430	25,430	25,860
101144-512100	Retirement Contribution	14,873	18,264	18,690	18,690	19,190
101144-512200	Workers Compensation	3,148	3,337	3,320	3,320	3,630
101144-512300	Unemployment Compensation	-	1,764	-	-	-
101144-513000	Medical Insurance	21,386	29,460	30,410	30,410	45,470
101144-513100	Dental Insurance	2,041	2,857	2,840	2,840	3,220
101144-513200	Vision Insurance	214	221	230	230	340

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
101144-513300	Life, AD&D & LTD Insurance	2,683	3,135	3,180	3,180	2,920
101144-513400	Employee Assistance Plan	93	151	120	120	120
101144-520100	Office Supplies	532	335	500	500	500
101144-521100	Computer Supplies-Software	2,987	1,841	1,850	1,850	1,850
101144-521200	Non-Capital Computer Hardware	1,620	550	-	-	-
101144-522900	Miscellaneous Supplies	162	-	-	-	-
101144-523100	Uniforms and Clothing	383	402	400	400	400
101144-530320	Web Site Maintenance	29,568	32,682	30,430	30,430	30,430
101144-532000	Advertising/Marketing	3,965	6,030	5,000	5,000	12,000
101144-532200	Printing	43,088	29,998	38,000	38,000	46,000
101144-532220	Business and Auto Allowance	3,257	3,096	3,000	3,000	3,000
101144-532230	Dues/Subscriptions/Books	40	1,283	170	170	170
101144-535010	Communication Svcs-Cell Phone	481	647	500	1,500	1,700
101144-535200	Postage	13,899	8,482	13,500	13,500	14,000
101144-538101	Travel, Training, & Meetings	686	99	2,000	2,000	3,000
101144-540200	Prof Serv-Translation	-	-	5,000	5,000	5,000
101144-540900	Prof Serv-Other	4,669	4,564	9,000	9,000	9,000
101144-580040	Computer Replacement	562	-	420	420	420
Total Community Facilitation		**449,101**	**504,319**	**536,200**	**539,360**	**579,500**
Economic Development						
101145-511000	Regular Salaries	101,876	130,119	173,860	173,860	227,100
101145-511100	Variable Salaries	32,650	-	-	-	-
101145-512000	FICA Expense	9,570	10,019	13,110	13,110	16,380
101145-512100	Retirement Contribution	5,215	7,324	9,560	9,560	12,490
101145-512200	Workers Compensation	1,175	1,561	1,520	1,520	2,750
101145-513000	Medical Insurance	9,343	13,358	22,680	22,680	32,840
101145-513100	Dental Insurance	761	758	1,410	1,410	2,100
101145-513200	Vision Insurance	124	213	310	310	430
101145-513300	Life, AD&D & LTD Insurance	648	1,110	1,110	1,110	1,670
101145-513400	Employee Assistance Plan	16	27	30	30	50
101145-520100	Office Supplies	-	529	200	200	200
101145-521100	Computer Supplies-Software	-	471	-	-	-
101145-522000	Operating Supplies	-	54,428	10,000	13,080	-
101145-532000	Advertising/Marketing	2,775	2,031	3,000	3,000	3,000
101145-532200	Printing	110	65	500	500	500
101145-532220	Business and Auto Allowance	446	3,036	3,000	3,000	3,000
101145-532230	Dues/Subscriptions/Books	540	1,359	1,300	1,800	1,300
101145-535010	Communication Svcs-Cell Phone	354	607	600	600	600
101145-536050	Parking & Parking Lot Leases	21,392	21,392	24,500	24,500	25,230
101145-538101	Travel, Training, & Meetings	4,758	271	870	870	870
101145-538140	Chamber of Commerce	5,000	5,000	25,000	25,000	30,000
101145-540900	Prof Serv-Other	5,695	5,418	12,000	12,000	5,000
101145-546130	Prof Serv-Business Dvmt Prog	256	1,444	25,000	25,000	5,000
101145-546140	Prof Serv-Real Estate Appr	-	395	2,000	2,000	1,000
101145-580040	Computer Replacement	371	-	280	280	280
Total Economic Development		**203,073**	**260,934**	**331,840**	**335,420**	**371,790**
City Attorney						
101150-542000	Legal-General	281,583	241,719	400,000	400,000	400,000
101150-542014	Legal-Local Licensing Auth	3,413	2,159	-	-	-
101150-542044	Legal-LRC	16,001	11,589	-	-	-
101150-542080	Legal-Golf Course	2,316	2,051	-	-	-
101150-542084	Legal-Library	225	722	-	-	-
101150-542091	Legal-Quiet Zones	77,883	16,460	-	-	-
101150-542092	Legal-Marijuana	27,298	-	-	-	-
101150-542093	Legal-COVID-19	-	68,639	-	-	-
Total City Attorney		**408,720**	**343,339**	**400,000**	**400,000**	**400,000**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
City Clerk						
101160-511000	Regular Salaries	208,687	198,352	203,520	203,520	214,140
101160-511100	Variable Salaries	-	150	-	-	-
101160-512000	FICA Expense	15,680	15,142	15,430	15,430	15,790
101160-512100	Retirement Contribution	11,478	10,909	11,200	11,200	11,780
101160-512200	Workers Compensation	154	137	140	140	170
101160-513000	Medical Insurance	26,025	11,591	13,210	13,210	25,020
101160-513100	Dental Insurance	3,485	2,689	2,760	2,760	3,700
101160-513200	Vision Insurance	719	536	560	560	640
101160-513300	Life, AD&D & LTD Insurance	1,968	1,930	1,980	1,980	1,820
101160-513400	Employee Assistance Plan	95	92	90	90	90
101160-520100	Office Supplies	842	817	750	1,000	750
101160-521100	Computer Supplies-Software	450	336	-	450	-
101160-521200	Non-Capital Computer Hardware	1,578	18	20	4,050	3,500
101160-522500	Non-Capital Furn/Equip/Tools	359	140	500	500	500
101160-532000	Advertising/Marketing	13,799	8,974	15,000	15,000	15,000
101160-532200	Printing	564	894	750	750	750
101160-532230	Dues/Subscriptions/Books	855	545	1,000	1,000	1,000
101160-538101	Travel, Training, & Meetings	4,059	3,409	15,000	7,500	15,000
101160-538999	Other Services and Charges	-	758	200	200	200
101160-540470	Prof Serv-Recording Fee	-	-	300	-	300
101160-540650	Professional Services-Election	25,133	10,456	30,000	30,000	30,000
101160-540710	Prof Serv- Video Streaming	6,000	6,450	6,000	6,000	6,000
101160-540900	Prof Serv-Other	30,022	19,453	15,000	16,300	20,000
101160-550020	Parts/Repairs/Maint-Equip	-	-	-	-	5,000
101160-580040	Computer Replacement	1,669	-	1,250	1,250	1,250
Total City Clerk		**353,622**	**293,781**	**334,660**	**332,890**	**372,400**
Human Resources						
101171-511000	Regular Salaries	337,536	361,719	373,760	373,760	386,120
101171-511100	Variable Salaries	2,647	17,159	18,360	35,000	31,370
101171-511200	Overtime Pay	-	-	1,000	1,000	-
101171-512000	FICA Expense	24,479	27,393	25,940	27,240	28,500
101171-512100	Retirement Contribution	18,563	19,921	20,560	21,480	21,240
101171-512200	Workers Compensation	1,429	1,505	1,530	1,530	1,490
101171-513000	Medical Insurance	39,674	41,492	42,340	42,340	47,030
101171-513100	Dental Insurance	3,076	3,310	3,330	3,330	2,820
101171-513200	Vision Insurance	579	596	600	600	600
101171-513300	Life, AD&D & LTD Insurance	3,060	3,236	3,270	3,270	3,110
101171-513400	Employee Assistance Plan	51	151	90	90	90
101171-520100	Office Supplies	2,729	1,588	1,200	1,200	1,200
101171-521200	Non-Capital Computer Hardware	9,131	-	-	-	-
101171-522120	Operating Supplies-Safety	411	136	200	200	200
101171-522500	Non-Capital Furn/Equip/Tools	1,705	405	5,500	5,500	500
101171-522900	Miscellaneous Supplies	2,537	1,770	2,000	2,000	2,000
101171-532000	Advertising/Marketing	4,698	2,722	10,000	10,000	12,000
101171-532200	Printing	593	425	330	330	500
101171-532220	Business and Auto Allowance	-	488	-	1,300	-
101171-532230	Dues/Subscriptions/Books	9,672	17,962	17,000	17,000	17,000
101171-535010	Communication Svcs-Cell Phone	1,550	2,870	3,600	3,600	3,600
101171-535200	Postage	85	27	100	100	100
101171-538101	Travel, Training, & Meetings	11,975	3,110	6,000	6,000	6,000
101171-538110	Education-Ethics Training/Mat	25,089	68	-	-	-
101171-538120	Educate-Citywide Tuition Reimb	2,727	2,945	5,000	5,000	5,000
101171-538125	Education - CityWide Trng Mat	298	31,730	42,000	42,000	52,000
101171-538370	Safety Committee	-	-	500	500	500
101171-538380	Employee Appreciation	5,986	1,377	4,620	4,620	3,000
101171-538999	Other Services and Charges	12,155	8,169	35,500	35,500	11,500
101171-540150	Prof Serv-Medical	10,328	10,560	8,000	8,000	8,000
101171-540900	Prof Serv-Other	12,049	5,808	40,020	40,020	6,500

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
101171-540910	Prof Serv-Consulting	6,904	6,690	37,500	37,500	7,500
101171-550090	Parts/Repairs/Maint-Copiers	620	412	1,000	1,000	1,000
101171-550100	Parts/Repairs/Maint-Software	11,367	2,863	9,000	9,000	9,500
101171-580040	Computer Replacement	3,071	-	2,300	2,300	2,300
Total Human Resources		**566,774**	**578,605**	**722,150**	**742,310**	**672,270**
Information Technology						
101172-511000	Regular Salaries	390,743	390,790	459,070	459,070	481,910
101172-512000	FICA Expense	28,744	28,943	33,730	33,730	34,580
101172-512100	Retirement Contribution	21,618	21,622	25,240	25,240	26,510
101172-512200	Workers Compensation	4,174	5,307	4,960	4,960	5,840
101172-512300	Unemployment Compensation	-	7,293	-	6,200	-
101172-513000	Medical Insurance	42,110	41,017	66,670	66,580	63,370
101172-513100	Dental Insurance	2,810	2,623	4,560	4,560	4,040
101172-513200	Vision Insurance	709	657	930	930	910
101172-513300	Life, AD&D & LTD Insurance	3,616	3,574	3,840	3,840	3,890
101172-513400	Employee Assistance Plan	79	173	130	130	160
101172-520100	Office Supplies	397	220	600	600	600
101172-521000	Computer Supplies	180	292	500	500	500
101172-521100	Computer Supplies-Software	874	346	750	750	750
101172-521110	Software Subscr. & Maint Fees	116,154	183,882	125,000	125,000	125,000
101172-521140	Software Subscription-ESRI	25,000	25,000	25,000	25,000	25,000
101172-521200	Non-Capital Computer Hardware	9,176	5,518	5,000	5,000	5,000
101172-522500	Non-Capital Furn/Equip/Tools	9,405	3,074	-	-	-
101172-532200	Printing	69	-	-	250	-
101172-532220	Business and Auto Allowance	2,324	2,338	2,300	2,300	2,300
101172-532230	Dues/Subscriptions/Books	660	4,415	5,000	5,000	5,000
101172-535010	Communication Svcs-Cell Phone	2,701	2,424	2,500	2,500	2,500
101172-538101	Travel, Training, & Meetings	14,979	2,664	5,250	5,250	5,250
101172-540170	Prof Serv-Info Systems	2,946	5,768	5,000	5,000	40,000
101172-540540	Prof Serv - GIS	58,524	37,310	55,000	55,000	15,000
101172-550020	Parts/Repairs/Maint-Equip	4,975	1,908	4,000	4,000	4,000
101172-580030	Vehicle/Equipment Replacement	3,000	750	3,000	3,000	3,000
101172-580040	Computer Replacement	2,422	-	1,820	1,820	1,820
Total Information Technology		**748,389**	**777,906**	**839,850**	**846,210**	**856,930**
Finance & Accounting						
101201-511000	Regular Salaries	344,281	270,031	344,030	344,030	400,010
101201-511100	Variable Salaries	5,521	3,621	-	5,000	-
101201-511200	Overtime Pay	966	4,532	2,000	7,000	2,000
101201-512000	FICA Expense	24,897	19,733	24,160	27,240	27,960
101201-512100	Retirement Contribution	18,988	15,124	19,030	19,030	22,110
101201-512200	Workers Compensation	1,336	1,280	1,340	1,340	1,560
101201-512300	Unemployment Compensation	-	16,068	-	-	-
101201-513000	Medical Insurance	32,655	26,268	45,010	45,010	50,670
101201-513100	Dental Insurance	2,255	1,837	3,180	3,180	3,400
101201-513200	Vision Insurance	603	478	690	690	760
101201-513300	Life, AD&D & LTD Insurance	2,960	2,324	2,880	2,880	3,080
101201-513400	Employee Assistance Plan	105	83	100	100	120
101201-520100	Office Supplies	1,886	1,390	1,500	1,500	1,500
101201-522500	Non-Capital Furn/Equip/Tools	1,588	208	500	500	500
101201-532000	Advertising/Marketing	32	70	100	100	100
101201-532200	Printing	5,555	708	3,000	4,300	3,500
101201-532220	Business and Auto Allowance	-	410	-	1,500	1,500
101201-532230	Dues/Subscriptions/Books	1,495	1,354	1,500	1,500	1,500
101201-535010	Communication Svcs-Cell Phone	-	428	-	500	500
101201-538101	Travel, Training, & Meetings	7,951	1,543	7,000	7,000	10,000
101201-540410	Prof Serv-Investment Fee	5,426	5,348	5,750	5,750	6,000
101201-540415	Prof Serv-Bank Charges	43,774	40,701	44,000	44,000	45,000
101201-540900	Prof Serv-Other	10,607	-	10,000	10,000	-

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
101201-550100	Parts/Repairs/Maint-Software	33,409	44,783	41,700	41,700	43,800
101201-580040	Computer Replacement	2,422	-	1,820	1,820	1,820
Total Finance & Accounting		**548,713**	**458,322**	**559,290**	**575,670**	**627,390**
Tax Administration						
101221-511000	Regular Salaries	135,805	141,755	149,360	149,360	149,500
101221-511100	Variable Salaries	-	-	5,000	5,000	-
101221-512000	FICA Expense	10,375	10,809	11,650	11,650	11,240
101221-512100	Retirement Contribution	7,469	7,797	8,210	8,210	8,220
101221-512200	Workers Compensation	100	97	100	100	120
101221-513000	Medical Insurance	10,533	10,065	11,510	11,510	11,870
101221-513100	Dental Insurance	658	588	660	660	660
101221-513200	Vision Insurance	179	174	190	190	190
101221-513300	Life, AD&D & LTD Insurance	1,338	1,336	1,440	1,440	1,320
101221-513400	Employee Assistance Plan	44	44	50	50	50
101221-520100	Office Supplies	361	130	400	400	400
101221-522500	Non-Capital Furn/Equip/Tools	-	-	5,000	5,000	-
101221-532200	Printing	3,073	3,523	2,500	2,500	4,000
101221-532230	Dues/Subscriptions/Books	100	100	180	180	180
101221-535010	Communication Svcs-Cell Phone	-	-	-	300	300
101221-538101	Travel, Training, & Meetings	1,536	30	1,000	1,000	1,000
101221-540470	Prof Serv-Recording Fee	997	419	600	600	1,000
101221-540900	Prof Serv-Other	420	1,190	1,190	1,190	1,190
101221-550020	Parts/Repairs/Maint-Equip	-	-	-	880	-
101221-550100	Parts/Repairs/Maint-Software	2,060	4,120	7,060	7,060	2,060
101221-580040	Computer Replacement	1,582	-	1,190	1,190	1,190
Total Tax Administration		**176,629**	**182,176**	**207,290**	**208,470**	**194,490**
Patrol & Investigations						
101321-511000	Regular Salaries	3,038,605	3,140,331	3,704,320	3,704,320	3,973,750
101321-511100	Variable Salaries	40,379	55,885	113,420	113,420	116,210
101321-511200	Overtime Pay	233,953	261,871	218,720	218,720	218,720
101321-511201	Overtime Reimbursement-Police	(25,518)	(12,182)	-	-	-
101321-512000	FICA Expense	243,250	252,547	289,530	289,530	307,730
101321-512100	Retirement Contribution	180,055	187,146	215,760	215,760	230,600
101321-512200	Workers Compensation	51,864	69,965	59,620	59,620	74,870
101321-512300	Unemployment Compensation	597	5,355	-	2,680	-
101321-513000	Medical Insurance	381,285	406,254	520,000	520,000	568,960
101321-513100	Dental Insurance	30,513	31,094	39,620	39,620	42,450
101321-513200	Vision Insurance	5,909	6,244	7,560	7,560	8,100
101321-513300	Life, AD&D & LTD Insurance	29,142	30,044	34,060	34,060	33,620
101321-513400	Employee Assistance Plan	629	1,638	1,200	1,200	1,250
101321-520100	Office Supplies	4,316	4,459	4,780	4,780	4,780
101321-521100	Computer Supplies-Software	4,755	13,714	6,000	6,000	6,000
101321-521200	Non-Capital Computer Hardware	2,032	1,224	3,500	3,500	3,500
101321-522030	Operating Supplies-Medical	6,185	8,377	7,690	7,690	7,690
101321-522040	Operating Supplies-Ammunition	1,937	17,416	14,060	14,060	14,060
101321-522045	Operating Supplies-Firearms	2,852	711	7,500	7,500	7,500
101321-522050	Operating Supplies-Investigate	2,845	2,530	2,500	3,800	2,500
101321-522060	Operating Supplies-AudioVisual	-	-	2,000	2,000	2,000
101321-522120	Operating Supplies-Safety	15,215	38,555	10,000	10,000	10,000
101321-522500	Non-Capital Furn/Equip/Tools	5,959	5,233	10,000	10,000	10,000
101321-522900	Miscellaneous Supplies	869	615	1,500	1,500	1,500
101321-523100	Uniforms and Clothing	58,754	76,768	65,000	65,000	65,000
101321-525100	Auto Expense-Parts & Repairs	15,825	24,935	25,630	25,630	25,630
101321-525200	Auto Expense-Tires	4,312	3,867	5,000	5,000	5,000
101321-525300	Gas & Oil	32,448	29,968	35,000	35,000	35,000
101321-532200	Printing	4,002	7,173	7,000	7,000	7,000
101321-532220	Business and Auto Allowance	19	16	-	-	-
101321-532230	Dues/Subscriptions/Books	16,738	10,269	10,500	15,610	10,500

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
101321-533000	Intergov. Serv.-Boulder Comm	304,132	308,664	343,820	347,000	348,980
101321-533030	Intergov. Serv-Jail Interconn.	1,250	1,250	1,000	1,000	1,000
101321-533080	Intergov. Serv-BC Forensics	7,000	8,500	10,000	10,000	10,000
101321-535010	Communication Svcs-Cell Phone	3,547	7,346	3,500	3,500	3,500
101321-535030	Comm Svcs-Internet/Cable	34,653	36,974	34,000	34,000	34,000
101321-538101	Travel, Training, & Meetings	39,454	27,548	23,000	25,650	23,000
101321-538280	Police Grant Expenditures	25,155	101,415	25,200	25,200	25,200
101321-538290	Taser Prog Purchases/Training	3,242	2,461	4,000	4,000	4,000
101321-538300	High Risk Tactical/Entry Train	983	-	6,000	6,000	6,000
101321-538360	Citizens Police Academy	749	-	1,000	-	1,000
101321-540150	Prof Serv-Medical	13,293	4,574	15,000	15,000	15,000
101321-540155	Prof Serv-Mental Health	-	-	154,890	154,890	154,890
101321-540170	Prof Serv-Info Systems	12,664	12,758	25,000	25,000	25,000
101321-540900	Prof Serv-Other	27,696	21,968	30,000	30,000	30,000
101321-540910	Prof Serv-Consulting	6,900	-	-	-	-
101321-550020	Parts/Repairs/Maint-Equip	1,784	260	220	1,550	220
101321-550090	Parts/Repairs/Maint-Copiers	3,278	1,855	3,650	3,650	3,650
101321-550100	Parts/Repairs/Maint-Software	22,257	7,542	38,590	38,590	38,590
101321-550120	Parts/Repairs/Maint-Body Cams	24,588	6,405	54,400	55,050	54,400
101321-580030	Vehicle/Equipment Replacement	163,500	40,880	163,500	163,500	163,500
101321-580040	Computer Replacement	9,758	-	7,320	7,320	7,320
Total Patrol & Investigations		**5,095,607**	**5,272,422**	**6,365,560**	**6,381,460**	**6,743,170**
Code Enforcement						
101330-511000	Regular Salaries	132,408	111,829	138,040	138,040	93,030
101330-511100	Variable Salaries	10,778	3,527	9,650	9,650	10,300
101330-511200	Overtime Pay	1,176	913	710	710	710
101330-512000	FICA Expense	10,819	8,659	9,840	9,840	6,800
101330-512100	Retirement Contribution	7,349	6,176	7,640	7,640	5,160
101330-512200	Workers Compensation	4,182	2,327	2,150	3,000	1,910
101330-513000	Medical Insurance	15,035	12,131	26,580	26,580	9,370
101330-513100	Dental Insurance	961	757	1,900	1,900	560
101330-513200	Vision Insurance	290	226	380	380	160
101330-513300	Life, AD&D & LTD Insurance	1,293	1,052	1,250	1,250	740
101330-513400	Employee Assistance Plan	59	46	60	60	30
101330-520100	Office Supplies	76	-	200	200	200
101330-521100	Computer Supplies-Software	94	-	300	300	300
101330-521200	Non-Capital Computer Hardware	86	-	100	100	100
101330-522030	Operating Supplies-Medical	-	-	50	50	50
101330-522120	Operating Supplies-Safety	797	230	500	500	500
101330-522500	Non-Capital Furn/Equip/Tools	175	20	100	100	100
101330-522900	Miscellaneous Supplies	105	-	250	250	250
101330-523100	Uniforms and Clothing	3,646	2,670	3,900	3,900	3,900
101330-525100	Auto Expense-Parts & Repairs	2,136	1,046	1,820	1,820	1,820
101330-525200	Auto Expense-Tires	-	1,025	1,030	1,030	1,030
101330-525300	Gas & Oil	2,156	1,357	2,000	2,000	2,000
101330-532200	Printing	680	369	350	350	350
101330-532230	Dues/Subscriptions/Books	780	278	500	500	500
101330-535010	Communication Svcs-Cell Phone	172	366	200	200	200
101330-538101	Travel, Training, & Meetings	757	-	500	500	500
101330-540900	Prof Serv-Other	10,833	8,684	11,000	11,000	11,000
101330-550090	Parts/Repairs/Maint-Copiers	164	98	320	320	320
101330-580030	Vehicle/Equipment Replacement	7,500	1,880	7,500	7,500	7,500
101330-580040	Computer Replacement	371	-	280	280	280
Total Code Enforcement		**214,879**	**165,664**	**229,100**	**229,950**	**159,670**
Public Works Administration						
101411-520100	Office Supplies	-	-	100	100	100
101411-532200	Printing	57	41	100	100	100
101411-532230	Dues/Subscriptions/Books	-	-	200	200	200

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
101411-535010	Communication Svcs-Cell Phone	355	563	400	400	400
101411-535030	Comm Svcs-Internet/Cable	1,202	1,183	1,300	1,300	1,300
101411-538101	Travel, Training, & Meetings	393	170	500	500	500
101411-540470	Prof Serv-Recording Fee	73	501	500	500	500
101411-580040	Computer Replacement	8,831	-	6,620	6,620	6,620
Total Public Works Administration		**10,911**	**2,458**	**9,720**	**9,720**	**9,720**
Engineering						
101420-511000	Regular Salaries	166,957	217,429	245,360	245,360	218,750
101420-511100	Variable Salaries	7,084	-	14,460	-	15,040
101420-511200	Overtime Pay	975	3,113	1,400	1,400	1,400
101420-512000	FICA Expense	12,311	16,089	18,050	18,050	15,900
101420-512100	Retirement Contribution	9,520	12,419	13,760	13,760	12,320
101420-512200	Workers Compensation	2,271	3,093	3,710	3,710	2,610
101420-513000	Medical Insurance	13,915	22,612	26,420	26,420	22,650
101420-513100	Dental Insurance	1,101	1,626	1,790	1,790	1,520
101420-513200	Vision Insurance	198	350	400	400	310
101420-513300	Life, AD&D & LTD Insurance	1,334	1,901	2,200	2,200	1,640
101420-513400	Employee Assistance Plan	39	58	70	70	50
101420-520100	Office Supplies	419	374	460	460	460
101420-521000	Computer Supplies	-	40	40	40	40
101420-521100	Computer Supplies-Software	43	261	140	140	140
101420-522120	Operating Supplies-Safety	37	187	270	270	270
101420-522500	Non-Capital Furn/Equip/Tools	517	304	270	270	270
101420-522900	Miscellaneous Supplies	68	72	210	210	210
101420-525100	Auto Expense-Parts & Repairs	591	711	1,000	1,000	1,000
101420-525200	Auto Expense-Tires	-	-	-	500	-
101420-525300	Gas & Oil	1,709	1,319	1,350	1,350	1,350
101420-532200	Printing	401	1,253	300	300	300
101420-532220	Business and Auto Allowance	1,507	1,515	1,600	1,600	1,600
101420-532230	Dues/Subscriptions/Books	811	467	300	300	300
101420-535010	Communication Svcs-Cell Phone	663	920	800	800	800
101420-538101	Travel, Training, & Meetings	394	171	500	500	500
101420-540910	Prof Serv-Consulting	80,220	3,847	18,440	18,440	900
101420-550090	Parts/Repairs/Maint-Copiers	443	350	350	350	350
101420-550100	Parts/Repairs/Maint-Software	-	17	200	200	200
101420-580040	Computer Replacement	191	-	140	140	140
Total Engineering		**303,718**	**290,500**	**353,990**	**340,030**	**301,020**
Development Engineering						
101421-511000	Regular Salaries	236,211	205,499	233,210	233,210	336,460
101421-511200	Overtime Pay	6,085	17,094	4,100	10,000	4,100
101421-512000	FICA Expense	17,980	16,711	17,640	17,640	25,030
101421-512100	Retirement Contribution	13,341	12,258	13,050	13,050	18,730
101421-512200	Workers Compensation	2,915	2,582	2,240	2,240	4,030
101421-513000	Medical Insurance	21,106	19,140	23,390	23,390	37,000
101421-513100	Dental Insurance	1,256	1,130	1,430	1,430	2,220
101421-513200	Vision Insurance	391	348	390	390	560
101421-513300	Life, AD&D & LTD Insurance	2,108	1,800	1,690	1,690	2,610
101421-513400	Employee Assistance Plan	72	63	60	60	90
101421-520100	Office Supplies	419	376	400	400	400
101421-521000	Computer Supplies	-	40	40	40	40
101421-521100	Computer Supplies-Software	47	261	140	140	140
101421-522120	Operating Supplies-Safety	37	187	60	60	60
101421-522500	Non-Capital Furn/Equip/Tools	517	304	400	400	400
101421-522900	Miscellaneous Supplies	68	72	150	150	150
101421-532200	Printing	401	281	300	300	300
101421-532220	Business and Auto Allowance	272	273	300	300	300
101421-532230	Dues/Subscriptions/Books	821	468	400	400	400
101421-535010	Communication Svcs-Cell Phone	942	995	1,000	1,000	1,000

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
101421-540910	Prof Serv-Consulting	2,331	2,170	14,940	14,940	900
101421-550090	Parts/Repairs/Maint-Copiers	443	297	300	300	300
101421-550100	Parts/Repairs/Maint-Software	-	17	-	-	-
101421-580040	Computer Replacement	933	-	700	700	700
Total Development Engineering		**308,695**	**282,367**	**316,330**	**322,230**	**435,920**
Transportation Planning						
101425-511000	Regular Salaries	28,660	30,084	35,200	35,200	40,280
101425-511100	Variable Salaries	373	191	520	520	540
101425-511200	Overtime Pay	168	280	270	270	270
101425-512000	FICA Expense	2,093	2,177	2,570	2,570	2,920
101425-512100	Retirement Contribution	1,796	1,887	2,140	2,140	2,440
101425-512200	Workers Compensation	206	226	220	220	260
101425-513000	Medical Insurance	3,472	3,814	4,960	4,960	4,920
101425-513100	Dental Insurance	204	249	340	340	320
101425-513200	Vision Insurance	51	57	80	80	80
101425-513300	Life, AD&D & LTD Insurance	253	259	260	260	310
101425-513400	Employee Assistance Plan	10	9	10	10	10
101425-520100	Office Supplies	787	427	800	800	800
101425-521100	Computer Supplies-Software	466	552	1,000	1,000	2,000
101425-522500	Non-Capital Furn/Equip/Tools	90	129	200	200	400
101425-523100	Uniforms and Clothing	20	18	20	20	20
101425-532010	Public Outreach	937	801	1,400	1,400	1,400
101425-532220	Business and Auto Allowance	148	184	100	100	300
101425-532230	Dues/Subscriptions/Books	453	533	500	500	500
101425-535010	Communication Svcs-Cell Phone	49	110	50	50	300
101425-538101	Travel, Training, & Meetings	1,903	617	3,000	3,000	3,000
101425-540470	Prof Serv-Recording Fee	-	309	100	1,260	500
101425-540900	Prof Serv-Other	-	-	164,000	164,000	-
101425-540910	Prof Serv-Consulting	2,331	2,170	14,940	14,940	900
101425-550090	Parts/Repairs/Maint-Copiers	347	19	20	300	20
Total Transportation Planning		**44,818**	**45,104**	**232,700**	**234,140**	**62,490**
Street Maintenance						
101431-511000	Regular Salaries	156,909	160,691	184,010	184,010	194,370
101431-511100	Variable Salaries	-	8,850	-	-	-
101431-511200	Overtime Pay	15,800	17,688	16,000	16,000	16,000
101431-512000	FICA Expense	13,006	14,150	15,010	15,010	15,470
101431-512100	Retirement Contribution	9,547	9,773	11,000	11,000	11,570
101431-512200	Workers Compensation	6,698	11,162	4,390	5,100	4,880
101431-513000	Medical Insurance	26,070	28,025	27,420	27,420	37,850
101431-513100	Dental Insurance	1,658	1,717	1,580	1,580	2,470
101431-513200	Vision Insurance	480	505	480	480	500
101431-513300	Life, AD&D & LTD Insurance	1,659	1,692	1,690	1,690	1,760
101431-513400	Employee Assistance Plan	87	88	90	90	90
101431-520100	Office Supplies	1,678	1,052	1,500	1,500	1,500
101431-521200	Non-Capital Computer Hardware	913	10	1,000	1,000	1,000
101431-522120	Operating Supplies-Safety	3,260	2,137	3,000	3,000	3,000
101431-522500	Non-Capital Furn/Equip/Tools	5,539	2,496	3,500	3,500	3,500
101431-522900	Miscellaneous Supplies	119	152	200	200	200
101431-523100	Uniforms and Clothing	1,640	1,741	1,750	1,750	1,750
101431-524300	Street Supplies	13,484	15,078	8,500	8,500	8,500
101431-524310	Street Supplies-Asphalt	16,684	24,321	50,000	50,000	50,000
101431-524320	Street Supplies-Crack Filler	-	-	10,000	10,000	10,000
101431-525100	Auto Expense-Parts & Repairs	15,214	19,870	15,000	20,500	15,000
101431-525200	Auto Expense-Tires	3,583	990	1,800	1,800	1,800
101431-525300	Gas & Oil	25,642	16,054	15,000	15,000	15,000
101431-532200	Printing	210	81	200	200	200
101431-532220	Business and Auto Allowance	46	46	50	50	50
101431-532230	Dues/Subscriptions/Books	-	400	400	400	400

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
101431-534010	Utility Services-Electricity	371,776	401,682	375,000	375,000	375,000
101431-534030	Utility Service-Eco Cycle	18,250	-	30,000	30,000	30,000
101431-535000	Communication Svcs-Telephone	1,268	1,335	1,200	1,200	1,200
101431-535010	Communication Svcs-Cell Phone	1,073	1,590	1,300	1,300	1,300
101431-535030	Comm Svcs-Internet/Cable	799	1,090	300	1,000	300
101431-536000	Rentals-Equipment	-	-	2,500	2,500	2,500
101431-538101	Travel, Training, & Meetings	4,072	893	5,000	5,000	5,000
101431-540111	Prof Serv-Traffic Signals	168,725	151,523	269,000	269,000	155,000
101431-540550	Prof Serv-Landfill	10,839	4,697	15,000	15,000	15,000
101431-540900	Prof Serv-Other	14,280	13,710	15,710	15,710	1,460
101431-546190	Prof Serv-Emerg Signal Repair	35,781	8,059	-	-	-
101431-550020	Parts/Repairs/Maint-Equip	14,076	14,670	5,140	5,140	5,140
101431-550050	Parts/Repairs/Maint-Streets	514	748	230,000	230,000	101,000
101431-550100	Parts/Repairs/Maint-Software	2,841	2,983	3,500	3,500	3,500
101431-550110	Parts/Repairs/Maint-Street Lig	143,659	88,837	60,000	60,000	60,000
101431-550140	Parts/Repairs/Maint-Painting	-	124,343	220,000	220,000	220,000
101431-580030	Vehicle/Equipment Replacement	91,104	22,780	22,780	22,780	22,780
Total Street Maintenance		**1,198,981**	**1,177,709**	**1,630,000**	**1,636,910**	**1,396,040**
Snow & Ice Removal						
101433-511000	Regular Salaries	75,326	76,331	88,810	88,810	93,690
101433-511200	Overtime Pay	7,929	8,722	10,000	10,000	10,000
101433-512000	FICA Expense	6,288	6,431	7,430	7,430	7,640
101433-512100	Retirement Contribution	4,610	4,711	5,450	5,450	5,700
101433-512200	Workers Compensation	2,574	2,240	2,180	2,180	2,440
101433-513000	Medical Insurance	12,735	13,890	13,600	13,600	18,680
101433-513100	Dental Insurance	793	854	780	780	1,220
101433-513200	Vision Insurance	231	245	240	240	240
101433-513300	Life, AD&D & LTD Insurance	797	816	820	820	860
101433-513400	Employee Assistance Plan	42	43	50	50	50
101433-522500	Non-Capital Furn/Equip/Tools	121	233	250	250	250
101433-523100	Uniforms and Clothing	466	515	500	500	500
101433-524300	Street Supplies	26	921	700	700	700
101433-524360	Street Supplies-Ice Slicer	111,154	96,716	75,000	80,120	75,000
101433-525100	Auto Expense-Parts & Repairs	-	-	-	920	-
101433-535010	Communication Svcs-Cell Phone	541	798	500	500	500
101433-538101	Travel, Training, & Meetings	3,084	916	1,500	1,500	1,500
101433-538999	Other Services and Charges	54	525	500	11,000	500
101433-550020	Parts/Repairs/Maint-Equip	10,819	12,543	10,000	10,000	10,000
101433-550100	Parts/Repairs/Maint-Software	2,437	4,048	2,300	2,300	2,300
Total Snow & Ice Removal		**240,028**	**231,499**	**220,610**	**237,150**	**231,770**
Sign Maintenance						
101434-511000	Regular Salaries	61,963	63,636	73,810	73,810	77,780
101434-511200	Overtime Pay	6,344	6,977	7,000	7,000	7,000
101434-512000	FICA Expense	5,141	5,320	6,050	6,050	6,230
101434-512100	Retirement Contribution	3,785	3,912	4,440	4,440	4,660
101434-512200	Workers Compensation	2,077	1,820	1,780	1,780	1,980
101434-513000	Medical Insurance	10,322	11,285	11,080	11,080	15,070
101434-513100	Dental Insurance	641	692	640	640	980
101434-513200	Vision Insurance	186	198	190	190	200
101434-513300	Life, AD&D & LTD Insurance	650	673	680	680	710
101434-513400	Employee Assistance Plan	34	35	30	30	30
101434-522100	Operating Supplies-Signs	14,127	18,198	14,000	14,000	14,000
101434-522500	Non-Capital Furn/Equip/Tools	540	91	750	750	750
101434-523100	Uniforms and Clothing	373	412	400	400	400
101434-524300	Street Supplies	7,530	7,067	7,500	7,500	7,500
101434-524350	Street Supplies-Thermoplastic	1,747	4,277	5,000	7,100	5,000
101434-525100	Auto Expense-Parts & Repairs	163	-	200	200	200
101434-532220	Business and Auto Allowance	45	45	50	50	50

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
101434-535010	Communication Svcs-Cell Phone	441	651	500	500	500
101434-538101	Travel, Training, & Meetings	157	-	250	250	250
101434-550020	Parts/Repairs/Maint-Equip	24	107	450	450	450
Total Sign Maintenance		**116,291**	**125,398**	**134,800**	**136,900**	**143,740**
Streetscapes						
101435-511000	Regular Salaries	175,880	180,745	195,830	195,830	214,370
101435-511100	Variable Salaries	5,253	5,388	6,130	-	-
101435-511200	Overtime Pay	5,428	3,381	6,000	6,000	6,000
101435-512000	FICA Expense	14,003	14,033	15,510	15,040	16,160
101435-512100	Retirement Contribution	9,988	10,176	11,100	10,760	12,120
101435-512200	Workers Compensation	2,938	2,940	2,970	2,970	3,680
101435-513000	Medical Insurance	23,006	24,209	25,120	25,120	34,630
101435-513100	Dental Insurance	2,070	2,068	2,090	2,090	2,680
101435-513200	Vision Insurance	454	483	490	490	560
101435-513300	Life, AD&D & LTD Insurance	1,785	1,814	1,830	1,830	1,870
101435-513400	Employee Assistance Plan	79	78	80	80	90
101435-520100	Office Supplies	72	11	300	300	300
101435-521100	Computer Supplies-Software	90	-	100	100	100
101435-522010	Operating Supplies-Chemicals	1,268	2,182	1,000	1,000	1,000
101435-522100	Operating Supplies-Signs	52	112	-	-	-
101435-522120	Operating Supplies-Safety	168	81	200	200	200
101435-522170	Operating Supplies - Tree Repl	-	500	2,500	2,500	2,500
101435-522200	Operating Supplies-Plant Mat.	5,173	3,203	5,000	5,000	5,000
101435-522500	Non-Capital Furn/Equip/Tools	794	5,692	1,500	1,500	1,500
101435-522900	Miscellaneous Supplies	421	81	1,000	1,000	1,000
101435-523100	Uniforms and Clothing	1,845	1,194	2,000	2,000	2,000
101435-525100	Auto Expense-Parts & Repairs	385	-	-	-	-
101435-532220	Business and Auto Allowance	121	121	150	150	150
101435-532230	Dues/Subscriptions/Books	145	86	-	-	-
101435-534050	Utility Services-Water	130,897	148,278	132,500	132,500	132,500
101435-535010	Communication Svcs-Cell Phone	1,075	1,173	800	800	800
101435-538101	Travel, Training, & Meetings	1,269	669	3,000	3,000	3,000
101435-540900	Prof Serv-Other	720	1,980	3,000	3,000	3,000
101435-547000	Prof Serv-Mowing	43,708	44,441	46,740	46,740	46,740
101435-547010	Prof Serv-Pest Control	1,290	1,411	1,200	1,200	1,200
101435-547030	Prof Serv-Landscape Maint.	7,214	3,284	10,000	10,000	110,000
101435-547100	Prof Serv - Tree/Hort Maint	20,528	16,167	15,000	15,000	15,000
101435-547110	Prof Serv - Conc/Sidewalk/Trl	-	1,777	-	-	-
101435-550020	Parts/Repairs/Maint-Equip	678	75	2,000	2,000	2,000
101435-550030	Parts/Repairs/Maint-Grounds	371	588	1,250	1,250	1,250
101435-550260	Parts/Repairs/Maint-Ground Irr	2,849	15,858	5,000	8,500	5,000
Total Streetscapes		**462,017**	**494,278**	**501,390**	**497,950**	**626,400**
City Hall & General Building Maintenance						
101441-511000	Regular Salaries	54,211	56,741	57,710	57,710	57,470
101441-511200	Overtime Pay	968	478	400	400	400
101441-512000	FICA Expense	4,138	4,250	4,260	4,260	4,220
101441-512100	Retirement Contribution	2,911	3,165	3,200	3,200	3,180
101441-512200	Workers Compensation	5,179	2,523	1,130	1,130	1,240
101441-513000	Medical Insurance	8,677	7,004	7,000	7,000	8,580
101441-513100	Dental Insurance	653	482	460	460	380
101441-513200	Vision Insurance	136	124	120	120	80
101441-513300	Life, AD&D & LTD Insurance	524	530	520	520	490
101441-513400	Employee Assistance Plan	19	20	10	10	10
101441-520100	Office Supplies	246	313	400	400	400
101441-522110	Operating Supplies-Janitorial	6,140	4,269	3,470	3,470	3,470
101441-522120	Operating Supplies-Safety	445	2,394	1,160	1,160	1,160
101441-522500	Non-Capital Furn/Equip/Tools	3,032	4,338	5,000	5,000	5,000
101441-522900	Miscellaneous Supplies	2,682	3,883	4,000	4,000	4,000

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
101441-523100	Uniforms and Clothing	1,207	249	1,430	1,430	1,430
101441-525100	Auto Expense-Parts & Repairs	707	3,510	2,340	2,340	2,340
101441-525200	Auto Expense-Tires	539	627	630	1,200	630
101441-525300	Gas & Oil	2,747	1,884	2,500	2,500	2,500
101441-532220	Business and Auto Allowance	54	55	50	50	50
101441-532230	Dues/Subscriptions/Books	-	216	400	400	400
101441-534000	Utility Services-Gas	4,284	3,655	3,320	5,200	3,320
101441-534010	Utility Services-Electricity	22,640	20,182	21,850	21,850	21,850
101441-534020	Utility Service-Trash Removal	2,363	2,177	9,000	9,000	2,120
101441-534040	Utility Service-Haz Waste Disp	-	482	100	100	100
101441-534050	Utility Services-Water	1,210	831	2,000	2,000	2,000
101441-535000	Communication Svcs-Telephone	1,770	1,827	2,020	2,020	2,020
101441-535010	Communication Svcs-Cell Phone	324	332	350	350	350
101441-535040	Communication Svcs-T1 Line	2,958	2,921	3,710	3,710	3,710
101441-538101	Travel, Training, & Meetings	486	170	500	500	500
101441-540300	Prof Serv-Custodial	27,209	21,633	25,920	25,920	25,920
101441-540900	Prof Serv-Other	3,546	2,602	3,670	3,670	770
101441-547010	Prof Serv-Pest Control	524	295	550	550	550
101441-550000	Parts/Repairs/Maint-Bldgs/Fac	24,718	8,502	2,500	3,160	2,500
101441-550020	Parts/Repairs/Maint-Equip	1,335	574	1,980	1,980	1,980
101441-550070	Parts/Repairs/Maint-HVAC	1,381	1,383	2,500	3,000	2,500
101441-550080	Parts/Repairs/Maint-Elevators	3,878	3,965	4,010	4,010	4,010
101441-550100	Parts/Repairs/Maint-Software	1,140	335	1,200	1,200	1,200
101441-550130	Parts/Repairs/Maint-Security	1,530	2,208	1,270	1,270	1,270
101441-550140	Parts/Repairs/Maint-Painting	260	27	-	-	-
101441-550150	Parts/Repairs/Maint-Fire Syste	8,662	1,270	2,500	2,500	2,500
101441-550160	Parts/Repairs/Maint-Electrical	2,159	1,612	1,520	1,520	1,520
101441-550170	Parts/Repairs/Maint-Plumbing	485	1,010	1,060	1,060	1,060
101441-550180	Parts/Repairs/Maint-Lighting	158	1,355	2,000	2,000	2,000
101441-550280	Parts/Repairs/Maint-Other	37	-	-	-	-
101441-580030	Vehicle/Equipment Replacement	1,404	350	350	350	350
101441-580040	Computer Replacement	1,489	-	1,120	1,120	1,120
Total City Hall & General Building Maintenance		**211,165**	**176,753**	**191,190**	**194,800**	**182,650**
Police Department Building Maintenance						
101443-511000	Regular Salaries	25,009	26,235	27,730	27,730	27,380
101443-511200	Overtime Pay	528	179	200	200	200
101443-512000	FICA Expense	1,890	1,951	2,030	2,030	2,000
101443-512100	Retirement Contribution	1,377	1,464	1,530	1,530	1,520
101443-512200	Workers Compensation	550	532	540	540	590
101443-513000	Medical Insurance	4,036	3,479	3,630	3,630	3,990
101443-513100	Dental Insurance	289	237	240	240	210
101443-513200	Vision Insurance	67	61	60	60	50
101443-513300	Life, AD&D & LTD Insurance	245	247	250	250	230
101443-513400	Employee Assistance Plan	9	9	10	10	10
101443-522110	Operating Supplies-Janitorial	2,974	2,258	3,180	3,180	3,180
101443-522500	Non-Capital Furn/Equip/Tools	72	73	30	30	30
101443-522900	Miscellaneous Supplies	3,445	2,298	1,590	3,000	1,590
101443-523100	Uniforms and Clothing	72	72	100	100	100
101443-532220	Business and Auto Allowance	54	55	50	50	50
101443-534000	Utility Services-Gas	4,496	5,212	4,500	4,500	4,500
101443-534010	Utility Services-Electricity	33,592	32,830	35,000	35,000	35,000
101443-534020	Utility Service-Trash Removal	1,394	1,051	1,500	1,500	1,500
101443-534040	Utility Service-Haz Waste Disp	-	94	270	-	270
101443-534050	Utility Services-Water	12,180	14,563	12,000	12,000	12,000
101443-535000	Communication Svcs-Telephone	3,767	4,080	3,710	3,710	3,710
101443-535010	Communication Svcs-Cell Phone	163	166	200	200	200
101443-535040	Communication Svcs-T1 Line	3,222	3,202	3,300	3,300	3,300
101443-540300	Prof Serv-Custodial	30,711	33,518	33,000	33,000	33,000
101443-540900	Prof Serv-Other	2,598	2,602	3,000	3,850	100

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
101443-547010	Prof Serv-Pest Control	617	640	650	650	650
101443-550000	Parts/Repairs/Maint-Bldgs/Fac	131,799	120,045	78,760	78,760	7,000
101443-550020	Parts/Repairs/Maint-Equip	18	-	200	200	200
101443-550070	Parts/Repairs/Maint-HVAC	315	1,911	2,500	2,500	2,500
101443-550080	Parts/Repairs/Maint-Elevators	3,553	3,620	3,930	3,930	3,930
101443-550100	Parts/Repairs/Maint-Software	319	335	600	600	600
101443-550130	Parts/Repairs/Maint-Security	1,450	2,762	1,240	1,240	1,240
101443-550140	Parts/Repairs/Maint-Painting	436	54	55,710	55,710	500
101443-550150	Parts/Repairs/Maint-Fire Syste	1,477	646	1,500	1,500	1,500
101443-550160	Parts/Repairs/Maint-Electrical	231	177	1,000	1,000	1,000
101443-550170	Parts/Repairs/Maint-Plumbing	100	733	500	500	500
101443-550180	Parts/Repairs/Maint-Lighting	1,287	846	1,500	1,500	1,500
101443-580030	Vehicle/Equipment Replacement	804	200	800	800	800
Total Police Department Building Maintenance		**275,147**	**268,437**	**286,540**	**288,530**	**156,630**
Sustainability						
101446-511000	Regular Salaries	14,891	20,206	90,870	90,870	94,000
101446-511100	Variable Salaries	22,020	33,639	4,330	4,330	-
101446-512000	FICA Expense	2,716	4,021	7,150	7,150	6,950
101446-512100	Retirement Contribution	790	1,126	5,000	5,000	5,170
101446-512200	Workers Compensation	257	314	320	320	380
101446-513000	Medical Insurance	1,331	1,040	18,380	18,380	8,030
101446-513100	Dental Insurance	103	65	1,360	1,360	440
101446-513200	Vision Insurance	19	19	220	220	140
101446-513300	Life, AD&D & LTD Insurance	111	152	160	800	810
101446-513400	Employee Assistance Plan	3	4	-	30	30
101446-520100	Office Supplies	1,148	1,325	1,000	1,000	1,000
101446-521100	Computer Supplies-Software	-	391	400	400	400
101446-522900	Miscellaneous Supplies	2,511	3,071	38,500	38,500	5,000
101446-532000	Advertising/Marketing	209	785	-	-	-
101446-532220	Business and Auto Allowance	272	273	280	280	280
101446-532230	Dues/Subscriptions/Books	-	-	200	-	1,400
101446-534100	Utility Services - Clean Energy	-	-	65,000	-	65,000
101446-535010	Communication Svcs-Cell Phone	66	94	70	70	70
101446-537080	Other Special Event Costs	-	500	500	500	500
101446-538101	Travel, Training, & Meetings	-	714	1,500	1,500	1,500
101446-538130	Louisville Recycling/Con Board	-	-	-	-	500
101446-538420	Contributions & Grants	1,500	-	-	-	10,000
101446-538451	Sustainability Rebates	-	-	1,000	-	9,500
101446-540900	Prof Serv-Other	5,000	-	-	-	-
Total Sustainability		**52,947**	**67,741**	**236,240**	**170,710**	**211,100**
Austin Niehoff Building Maintenance						
101447-511000	Regular Salaries	5,863	5,961	6,190	6,190	6,110
101447-511200	Overtime Pay	131	45	50	50	50
101447-512000	FICA Expense	451	450	460	460	450
101447-512100	Retirement Contribution	319	332	340	340	340
101447-512200	Workers Compensation	143	135	140	140	150
101447-513000	Medical Insurance	944	757	770	770	1,020
101447-513100	Dental Insurance	71	53	50	50	50
101447-513200	Vision Insurance	16	14	10	10	10
101447-513300	Life, AD&D & LTD Insurance	58	56	50	50	50
101447-513400	Employee Assistance Plan	2	2	-	-	-
101447-522110	Operating Supplies-Janitorial	-	-	-	400	-
101447-522500	Non-Capital Furn/Equip/Tools	18	18	-	-	-
101447-523100	Uniforms and Clothing	18	18	50	50	50
101447-534000	Utility Services-Gas	1,044	1,023	1,100	1,100	1,100
101447-534010	Utility Services-Electricity	1,256	924	1,300	1,300	1,300
101447-534050	Utility Services-Water	147	156	210	210	210
101447-535000	Communication Svcs-Telephone	607	745	740	740	740

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
101447-535010	Communication Svcs-Cell Phone	36	36	50	50	50
101447-535040	Communication Svcs-T1 Line	305	301	300	300	300
101447-540300	Prof Serv-Custodial	5,992	4,561	6,500	6,500	6,500
101447-550000	Parts/Repairs/Maint-Bldgs/Fac	9,422	3,341	100	300	100
101447-550020	Parts/Repairs/Maint-Equip	-	-	140	140	140
101447-550070	Parts/Repairs/Maint-HVAC	93	-	100	100	100
101447-550150	Parts/Repairs/Maint-Fire Syste	4	4	100	100	100
101447-550160	Parts/Repairs/Maint-Electrical	-	-	110	110	110
101447-550170	Parts/Repairs/Maint-Plumbing	-	435	110	110	110
101447-550180	Parts/Repairs/Maint-Lighting	-	-	50	50	50
Total Austin Neihoff Building Maintenance		**26,939**	**19,368**	**19,020**	**19,620**	**19,190**
City Services Building Maintenance						
101448-511000	Regular Salaries	42,909	44,257	46,080	46,080	45,740
101448-511200	Overtime Pay	791	269	300	300	300
101448-512000	FICA Expense	3,264	3,308	3,410	3,410	3,350
101448-512100	Retirement Contribution	2,322	2,464	2,550	2,550	2,530
101448-512200	Workers Compensation	949	905	910	910	1,000
101448-513000	Medical Insurance	6,879	5,444	5,600	5,600	6,710
101448-513100	Dental Insurance	515	372	370	370	310
101448-513200	Vision Insurance	111	98	100	100	70
101448-513300	Life, AD&D & LTD Insurance	416	409	410	410	390
101448-513400	Employee Assistance Plan	15	15	10	10	10
101448-522110	Operating Supplies-Janitorial	2,729	3,163	2,120	2,500	2,120
101448-522500	Non-Capital Furn/Equip/Tools	1,807	109	200	800	200
101448-522900	Miscellaneous Supplies	3,580	1,435	4,000	4,000	4,000
101448-523100	Uniforms and Clothing	108	108	150	260	150
101448-532220	Business and Auto Allowance	54	55	50	50	50
101448-532350	CTC Land Dues	3,554	2,485	3,750	3,750	3,750
101448-534000	Utility Services-Gas	15,304	10,096	12,590	12,590	12,590
101448-534010	Utility Services-Electricity	29,001	27,155	30,000	30,000	30,000
101448-534020	Utility Service-Trash Removal	5,307	4,702	5,500	5,500	5,500
101448-534040	Utility Service-Haz Waste Disp	-	32	100	100	100
101448-534050	Utility Services-Water	9,501	3,736	7,500	7,500	7,500
101448-535000	Communication Svcs-Telephone	1,808	1,771	1,490	1,490	1,490
101448-535010	Communication Svcs-Cell Phone	266	269	300	300	300
101448-535040	Communication Svcs-T1 Line	1,341	1,323	1,500	1,500	1,500
101448-540300	Prof Serv-Custodial	17,061	16,188	20,000	20,000	20,000
101448-540900	Prof Serv-Other	2,598	3,202	3,670	3,670	770
101448-547010	Prof Serv-Pest Control	822	757	1,060	1,060	1,060
101448-550000	Parts/Repairs/Maint-Bldgs/Fac	9,138	13,069	7,960	7,960	7,960
101448-550020	Parts/Repairs/Maint-Equip	20,938	-	1,060	1,060	1,060
101448-550070	Parts/Repairs/Maint-HVAC	1,124	4,229	6,370	6,370	6,370
101448-550100	Parts/Repairs/Maint-Software	319	1,532	500	500	500
101448-550130	Parts/Repairs/Maint-Security	2,750	2,754	2,000	2,000	2,000
101448-550140	Parts/Repairs/Maint-Painting	-	-	300	300	300
101448-550150	Parts/Repairs/Maint-Fire Syste	5,160	2,030	2,000	2,000	2,000
101448-550160	Parts/Repairs/Maint-Electrical	3,679	435	10,500	10,500	1,000
101448-550170	Parts/Repairs/Maint-Plumbing	1,770	210	1,060	1,060	1,060
101448-550180	Parts/Repairs/Maint-Lighting	2,295	671	6,450	6,450	1,060
101448-580030	Vehicle/Equipment Replacement	1,200	300	1,200	1,200	1,200
Total City Services Building Maintenance		**201,385**	**159,354**	**193,120**	**194,210**	**176,000**
Fleet Maintenance						
101450-511000	Regular Salaries	951	1,150	1,230	1,230	1,250
101450-511200	Overtime Pay	56	93	100	100	100
101450-512000	FICA Expense	76	116	90	90	100
101450-512100	Retirement Contribution	57	93	70	70	70
101450-512200	Workers Compensation	433	22	20	20	20
101450-513000	Medical Insurance	149	443	310	310	330

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
101450-513100	Dental Insurance	9	32	20	20	20
101450-513200	Vision Insurance	2	6	-	-	-
101450-513300	Life, AD&D & LTD Insurance	10	21	10	10	10
101450-513400	Employee Assistance Plan	0	1	-	-	-
101450-520100	Office Supplies	534	-	130	130	130
101450-521200	Non-Capital Computer Hardware	-	44	-	-	-
101450-522120	Operating Supplies-Safety	518	472	500	500	500
101450-522500	Non-Capital Furn/Equip/Tools	2,653	2,293	2,150	2,150	2,150
101450-522900	Miscellaneous Supplies	363	444	1,000	1,000	1,000
101450-523100	Uniforms and Clothing	985	271	950	950	950
101450-525100	Auto Expense-Parts & Repairs	35	554	100	1,700	100
101450-525300	Gas & Oil	4	1	100	100	100
101450-532200	Printing	63	66	100	100	100
101450-535010	Communication Svcs-Cell Phone	2	4	-	-	-
101450-536000	Rentals-Equipment	957	1,005	800	800	800
101450-538101	Travel, Training, & Meetings	501	-	500	500	500
101450-540900	Prof Serv-Other	5,263	3,927	3,230	3,230	3,230
101450-550020	Parts/Repairs/Maint-Equip	2,366	1,744	250	1,530	250
101450-550100	Parts/Repairs/Maint-Software	269	624	500	2,000	500
Total Fleet Maintenance		**16,255**	**13,426**	**12,160**	**16,540**	**12,210**
Community Design						
101515-511000	Regular Salaries	292,941	285,437	358,620	358,620	428,490
101515-511100	Variable Salaries	1,493	20,564	3,570	6,000	2,150
101515-511200	Overtime Pay	111	71	100	100	100
101515-512000	FICA Expense	21,336	22,333	26,570	26,570	31,040
101515-512100	Retirement Contribution	16,530	16,152	20,120	20,120	23,980
101515-512200	Workers Compensation	2,478	1,922	1,760	1,760	2,230
101515-513000	Medical Insurance	42,337	36,606	54,320	54,320	52,110
101515-513100	Dental Insurance	2,498	2,306	3,760	3,760	3,360
101515-513200	Vision Insurance	595	540	750	750	810
101515-513300	Life, AD&D & LTD Insurance	2,645	2,476	2,370	2,370	3,420
101515-513400	Employee Assistance Plan	53	137	80	80	120
101515-520100	Office Supplies	1,899	1,238	2,000	2,000	2,000
101515-521100	Computer Supplies-Software	2,872	2,622	3,000	3,000	5,000
101515-522500	Non-Capital Furn/Equip/Tools	3,377	271	1,000	1,000	2,000
101515-523100	Uniforms and Clothing	701	98	100	100	100
101515-532010	Public Outreach	2,132	2,002	3,000	3,000	3,000
101515-532200	Printing	-	-	500	500	500
101515-532220	Business and Auto Allowance	206	772	300	2,500	2,600
101515-532230	Dues/Subscriptions/Books	1,277	1,811	2,000	2,000	2,000
101515-535010	Communication Svcs-Cell Phone	513	966	600	600	1,500
101515-538101	Travel, Training, & Meetings	7,066	2,309	11,500	11,500	11,500
101515-540470	Prof Serv-Recording Fee	723	27	500	500	1,000
101515-540910	Prof Serv-Consulting	35,702	24,820	120,000	120,000	330,000
101515-550090	Parts/Repairs/Maint-Copiers	1,387	77	2,000	2,000	2,000
101515-580040	Computer Replacement	4,369	-	3,280	3,280	3,280
Total Community Design		**445,238**	**425,557**	**621,800**	**626,430**	**914,290**
Building Safety						
101530-511000	Regular Salaries	435,182	449,536	461,600	461,600	481,400
101530-511100	Variable Salaries	66,599	1,564	2,050	2,050	2,420
101530-511200	Overtime Pay	338	93	190	500	190
101530-512000	FICA Expense	37,337	33,866	34,380	34,380	36,290
101530-512100	Retirement Contribution	23,920	24,729	25,400	25,400	26,490
101530-512200	Workers Compensation	3,910	4,736	4,070	4,070	4,600
101530-513000	Medical Insurance	66,146	65,095	69,410	69,410	53,850
101530-513100	Dental Insurance	4,766	4,468	4,750	4,750	3,380
101530-513200	Vision Insurance	1,019	988	1,020	1,020	680
101530-513300	Life, AD&D & LTD Insurance	4,327	4,306	4,370	4,370	4,040

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
101530-513400	Employee Assistance Plan	91	249	150	150	160
101530-520100	Office Supplies	2,848	2,165	2,600	2,600	2,600
101530-521000	Computer Supplies	-	-	250	250	250
101530-521100	Computer Supplies-Software	1,903	1,577	1,200	1,200	1,200
101530-522120	Operating Supplies-Safety	411	159	500	500	500
101530-522230	Reference Materials	211	-	4,000	4,000	4,000
101530-522500	Non-Capital Furn/Equip/Tools	4,717	359	1,600	1,600	1,600
101530-523100	Uniforms and Clothing	295	619	1,000	1,000	1,000
101530-525100	Auto Expense-Parts & Repairs	1,798	2,639	1,060	1,060	1,060
101530-525200	Auto Expense-Tires	513	-	500	500	500
101530-525300	Gas & Oil	2,117	1,785	2,250	2,250	2,250
101530-529100	Resale Merchandise	-	-	500	500	500
101530-532200	Printing	800	249	1,200	1,200	1,200
101530-532220	Business and Auto Allowance	-	55	-	200	-
101530-532230	Dues/Subscriptions/Books	631	1,284	870	1,000	1,500
101530-535010	Communication Svcs-Cell Phone	1,889	2,984	2,300	2,300	2,300
101530-535030	Comm Svcs-Internet/Cable	987	1,212	700	1,200	700
101530-538101	Travel, Training, & Meetings	9,740	4,328	10,000	10,000	10,000
101530-538910	Building Abatement	-	-	80,000	-	80,000
101530-540140	Prof Serv-Plan Review/Insp.	103,436	28,438	90,000	25,000	90,000
101530-540480	Prof Serv-Microfilming	-	34,027	-	-	-
101530-540670	Prof Serv-Elevator Inspection	24,150	19,700	28,000	4,700	-
101530-540910	Prof Serv-Consulting	1,405	-	5,000	5,000	5,000
101530-550100	Parts/Repairs/Maint-Software	11,583	11,827	12,660	12,660	17,500
101530-580030	Vehicle/Equipment Replacement	5,496	1,380	5,500	5,500	5,500
101530-580040	Computer Replacement	1,118	-	840	840	840
Total Building Safety		**819,684**	**704,417**	**859,920**	**692,760**	**843,500**
Library Services						
101600-511000	Regular Salaries	911,052	856,145	696,340	696,340	877,650
101600-511100	Variable Salaries	251,155	116,332	353,740	353,740	465,280
101600-511200	Overtime Pay	163	40	-	-	-
101600-512000	FICA Expense	87,489	72,960	68,690	68,690	90,580
101600-512100	Retirement Contribution	50,239	46,799	38,300	38,300	48,270
101600-512200	Workers Compensation	3,695	2,337	2,260	2,260	2,860
101600-512300	Unemployment Compensation	-	19,681	-	2,600	-
101600-513000	Medical Insurance	98,372	105,323	79,380	79,380	122,170
101600-513100	Dental Insurance	6,188	6,994	5,130	5,130	8,210
101600-513200	Vision Insurance	1,828	1,745	1,270	1,270	1,570
101600-513300	Life, AD&D & LTD Insurance	8,456	8,153	7,970	7,970	7,460
101600-513400	Employee Assistance Plan	287	498	320	320	320
101600-520100	Office Supplies	1,084	764	810	810	1,200
101600-521000	Computer Supplies	1,189	330	850	850	850
101600-521100	Computer Supplies-Software	6,585	8,870	8,300	8,300	8,300
101600-521200	Non-Capital Computer Hardware	2,409	712	-	-	-
101600-522100	Operating Supplies-Signs	180	-	100	100	230
101600-522500	Non-Capital Furn/Equip/Tools	7,883	76	80	300	80
101600-526100	Library Reference Materials	2,494	1,976	1,960	1,960	1,960
101600-526110	Library Books	-	-	-	-	84,200
101600-526111	Library eBooks	-	-	-	-	9,800
101600-526120	Childrens Books & Media	30,821	22,548	22,400	22,400	-
101600-526130	Teen Books & Media	5,902	4,442	4,340	4,340	-
101600-526140	Adult Books & Media	43,666	35,259	32,200	32,200	-
101600-526160	Operating Supplies-Meet Room	424	2,491	2,420	2,420	800
101600-526170	Operating Supplies-Adult	518	54	200	200	400
101600-526180	Operating Supplies-Teen	726	-	200	200	200
101600-526190	Operating Supplies-Children	1,388	1,207	950	950	1,200
101600-526200	Material Processing	7,170	7,131	8,500	8,500	8,500
101600-532000	Advertising/Marketing	594	223	290	290	290
101600-532200	Printing	2,318	1,078	1,000	1,000	1,000

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
101600-532220	Business and Auto Allowance	3,018	3,036	3,000	3,000	3,000
101600-532230	Dues/Subscriptions/Books	2,444	7,093	6,100	6,100	6,100
101600-532240	Electronic Databases	42,924	39,514	40,250	40,250	34,450
101600-532250	Print Periodicals	9,909	6,714	9,000	9,000	7,000
101600-535010	Communication Svcs-Cell Phone	604	607	300	600	300
101600-535030	Comm Svcs-Internet/Cable	2,434	2,385	2,500	2,500	2,500
101600-538101	Travel, Training, & Meetings	6,342	1,822	1,000	1,000	1,860
101600-538390	Library Grant Expense	9,742	11,545	9,800	11,000	24,400
101600-540415	Prof Serv-Bank Charges	2,910	1,897	3,400	3,400	3,400
101600-540440	Prof Serv-Collections	556	49	900	900	900
101600-540600	Prof Serv-FLC ILS Support CLiC	38,936	44,782	44,780	44,780	50,000
101600-540610	Prof Serv-Courier (CLiC)	5,364	4,816	6,000	6,000	7,000
101600-540630	Prof Serv-Children Programming	3,687	1,136	2,950	2,950	2,950
101600-540680	Prof Serv-Adult Programming	475	794	500	500	500
101600-540690	Prof Serv-Teen Programming	442	-	150	150	150
101600-550020	Parts/Repairs/Maint-Equip	31,665	31,664	49,000	49,000	33,660
101600-550090	Parts/Repairs/Maint-Copiers	21,053	16,061	12,000	1,000	12,000
101600-580040	Computer Replacement	6,322	-	4,740	4,740	4,740
Total Library Servcies		**1,723,100**	**1,498,083**	**1,534,370**	**1,527,690**	**1,938,290**
Library Building Maintenance						
101601-511000	Regular Salaries	28,764	30,122	31,890	31,890	31,430
101601-511200	Overtime Pay	660	224	230	230	230
101601-512000	FICA Expense	2,179	2,245	2,340	2,340	2,290
101601-512100	Retirement Contribution	1,593	1,682	1,760	1,760	1,740
101601-512200	Workers Compensation	649	625	630	630	690
101601-513000	Medical Insurance	4,648	4,096	4,270	4,270	4,770
101601-513100	Dental Insurance	332	280	280	280	260
101601-513200	Vision Insurance	78	73	70	70	60
101601-513300	Life, AD&D & LTD Insurance	284	287	290	290	270
101601-513400	Employee Assistance Plan	11	11	10	10	10
101601-522110	Operating Supplies-Janitorial	6,790	4,643	5,730	5,730	5,730
101601-522500	Non-Capital Furn/Equip/Tools	232	91	160	160	160
101601-522900	Miscellaneous Supplies	1,318	365	1,200	1,200	1,200
101601-523100	Uniforms and Clothing	90	90	150	150	150
101601-532220	Business and Auto Allowance	54	55	50	50	50
101601-534000	Utility Services-Gas	10,538	7,721	8,770	8,770	8,770
101601-534010	Utility Services-Electricity	93,086	97,318	95,000	95,000	95,000
101601-534020	Utility Service-Trash Removal	2,425	1,857	2,650	2,650	2,650
101601-534040	Utility Service-Haz Waste Disp	-	94	100	100	100
101601-534050	Utility Services-Water	1,304	885	1,300	1,300	1,300
101601-535000	Communication Svcs-Telephone	1,446	1,546	1,200	1,200	1,200
101601-535010	Communication Svcs-Cell Phone	187	190	180	180	180
101601-535040	Communication Svcs-T1 Line	1,158	1,142	1,380	1,380	1,380
101601-540300	Prof Serv-Custodial	52,461	50,623	57,450	57,450	57,450
101601-540900	Prof Serv-Other	2,598	2,602	3,670	3,670	770
101601-547010	Prof Serv-Pest Control	1,106	1,106	1,200	1,200	1,200
101601-550000	Parts/Repairs/Maint-Bldgs/Fac	11,715	8,552	3,500	3,500	3,500
101601-550020	Parts/Repairs/Maint-Equip	453	227	500	500	500
101601-550070	Parts/Repairs/Maint-HVAC	954	8,786	11,670	11,670	11,670
101601-550080	Parts/Repairs/Maint-Elevators	7,340	7,777	7,430	7,430	7,430
101601-550100	Parts/Repairs/Maint-Software	319	335	700	700	700
101601-550130	Parts/Repairs/Maint-Security	745	1,877	1,060	1,060	1,060
101601-550140	Parts/Repairs/Maint-Painting	173	1,445	750	750	750
101601-550150	Parts/Repairs/Maint-Fire Syste	4,062	2,184	2,920	2,920	2,920
101601-550160	Parts/Repairs/Maint-Electrical	2,136	64	1,590	1,590	1,590
101601-550170	Parts/Repairs/Maint-Plumbing	1,311	719	1,590	1,590	1,590
101601-550180	Parts/Repairs/Maint-Lighting	3,363	4,482	4,100	4,100	4,100
101601-580030	Vehicle/Equipment Replacement	900	230	900	900	900
Total Library Building Maintenance		**247,463**	**246,651**	**258,670**	**258,670**	**255,750**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Museum Services						
101610-511000	Regular Salaries	46,260	48,335	49,220	49,220	56,400
101610-511100	Variable Salaries	56,957	73,955	84,000	84,000	94,560
101610-511200	Overtime Pay	347	-	-	150	-
101610-512000	FICA Expense	7,979	9,394	9,800	9,800	11,530
101610-512100	Retirement Contribution	2,551	2,658	2,710	2,710	3,100
101610-512200	Workers Compensation	76	84	80	80	120
101610-512300	Unemployment Compensation	-	5,603	-	400	-
101610-513100	Dental Insurance	574	587	590	590	590
101610-513200	Vision Insurance	165	165	170	170	170
101610-513300	Life, AD&D & LTD Insurance	481	500	500	500	500
101610-513400	Employee Assistance Plan	66	100	100	100	100
101610-521100	Computer Supplies-Software	822	1,399	950	950	950
101610-521200	Non-Capital Computer Hardware	9,544	-	-	-	-
101610-522000	Operating Supplies	3,230	6,859	3,500	3,500	3,500
101610-532230	Dues/Subscriptions/Books	233	646	300	500	300
101610-535030	Comm Svcs-Internet/Cable	1,217	1,193	1,200	1,200	1,200
101610-538101	Travel, Training, & Meetings	4,708	557	1,000	1,000	1,000
101610-540900	Prof Serv-Other	-	-	-	-	52,500
101610-580040	Computer Replacement	1,298	-	980	980	980
Total Museum Services		**136,507**	**152,034**	**155,100**	**155,850**	**227,500**
Museum Building Maintenance						
101611-511000	Regular Salaries	4,809	4,924	5,180	5,180	5,090
101611-511200	Overtime Pay	131	45	50	50	50
101611-512000	FICA Expense	370	372	380	380	370
101611-512100	Retirement Contribution	267	275	280	280	280
101611-512200	Workers Compensation	121	114	120	120	130
101611-513000	Medical Insurance	778	687	700	700	900
101611-513100	Dental Insurance	57	48	50	50	50
101611-513200	Vision Insurance	13	12	10	10	10
101611-513300	Life, AD&D & LTD Insurance	49	48	50	50	40
101611-513400	Employee Assistance Plan	2	2	-	-	-
101611-522110	Operating Supplies-Janitorial	92	27	100	100	100
101611-522500	Non-Capital Furn/Equip/Tools	18	18	-	-	-
101611-523100	Uniforms and Clothing	18	18	50	50	50
101611-534000	Utility Services-Gas	1,910	1,783	1,800	1,800	1,800
101611-534010	Utility Services-Electricity	1,237	1,715	1,080	1,080	1,080
101611-534020	Utility Service-Trash Removal	435	-	800	800	800
101611-534050	Utility Services-Water	549	1,049	750	750	750
101611-535000	Communication Svcs-Telephone	1,526	1,624	1,590	1,590	1,590
101611-535010	Communication Svcs-Cell Phone	30	30	50	50	50
101611-535040	Communication Svcs-T1 Line	61	60	60	60	60
101611-540300	Prof Serv-Custodial	3,712	3,421	4,050	4,050	4,050
101611-550000	Parts/Repairs/Maint-Bldgs/Fac	20,056	112	1,590	1,590	1,590
101611-550070	Parts/Repairs/Maint-HVAC	96	809	100	100	100
101611-550130	Parts/Repairs/Maint-Security	3,114	1,688	1,060	1,060	1,060
101611-550140	Parts/Repairs/Maint-Painting	250	107	35,000	27,000	-
101611-550150	Parts/Repairs/Maint-Fire Syste	917	988	1,500	1,500	1,500
101611-550160	Parts/Repairs/Maint-Electrical	697	-	270	270	270
101611-550170	Parts/Repairs/Maint-Plumbing	228	643	270	270	270
101611-550180	Parts/Repairs/Maint-Lighting	21	23	100	100	100
Total Museum Building Maintenance		**41,567**	**20,643**	**57,040**	**49,040**	**22,140**
Parks & Recreation Administration						
101710-511000	Regular Salaries	-	1,727	6,680	6,680	6,810
101710-511100	Variable Salaries	19,471	-	-	-	-
101710-511200	Overtime Pay	-	6	-	-	-
101710-512000	FICA Expense	1,488	82	450	450	470

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
101710-512100	Retirement Contribution	-	97	370	370	380
101710-512200	Workers Compensation	214	16	60	60	60
101710-513000	Medical Insurance	-	70	360	360	360
101710-513100	Dental Insurance	-	11	-	-	40
101710-513200	Vision Insurance	-	3	-	-	10
101710-513300	Life, AD&D & LTD Insurance	-	11	-	-	40
101710-520100	Office Supplies	650	607	1,000	1,650	1,000
101710-521100	Computer Supplies-Software	874	95	500	550	500
101710-522500	Non-Capital Furn/Equip/Tools	98	317	250	250	250
101710-522900	Miscellaneous Supplies	436	-	480	480	480
101710-532200	Printing	1,271	5,793	2,820	2,820	2,820
101710-532220	Business and Auto Allowance	-	22	-	100	-
101710-532230	Dues/Subscriptions/Books	537	747	530	530	530
101710-535010	Communication Svcs-Cell Phone	7,759	8,236	8,000	8,000	8,000
101710-535030	Comm Svcs-Internet/Cable	981	1,789	500	2,250	500
101710-538101	Travel, Training, & Meetings	854	2,443	2,450	2,450	2,450
101710-550090	Parts/Repairs/Maint-Copiers	1,853	954	2,000	2,000	2,000
101710-580040	Computer Replacement	1,953	-	1,460	1,460	1,460
Total Parks & Recreation Administration		**38,440**	**23,026**	**27,910**	**30,460**	**28,160**
Cultural Arts						
101730-511000	Regular Salaries	36,017	38,822	40,590	40,590	35,470
101730-512000	FICA Expense	2,667	2,756	3,110	3,110	2,460
101730-512100	Retirement Contribution	1,981	2,135	2,230	2,230	1,950
101730-512200	Workers Compensation	437	457	470	470	430
101730-513000	Medical Insurance	-	150	200	200	9,350
101730-513100	Dental Insurance	369	670	670	670	670
101730-513200	Vision Insurance	-	-	-	-	110
101730-513300	Life, AD&D & LTD Insurance	383	396	400	400	320
101730-513400	Employee Assistance Plan	14	14	10	10	10
101730-520100	Office Supplies	530	136	200	200	200
101730-522500	Non-Capital Furn/Equip/Tools	5,536	456	500	500	500
101730-522900	Miscellaneous Supplies	3,012	556	3,380	3,380	3,380
101730-530815	Arts Programming Grants	10,000	9,100	10,350	10,350	10,000
101730-530820	Arts Opportunity Programming	420	15,803	50,000	50,000	25,000
101730-532000	Advertising/Marketing	3,961	1,070	3,750	3,750	3,750
101730-532200	Printing	70	452	1,000	1,000	1,000
101730-532230	Dues/Subscriptions/Books	362	366	100	100	100
101730-535030	Comm Svcs-Internet/Cable	1,319	1,319	1,200	1,200	1,200
101730-538101	Travel, Training, & Meetings	10	17	600	600	600
101730-538330	Louisville Cultural Council	20,000	-	15,000	15,000	15,000
101730-538999	Other Services and Charges	1,795	1,080	1,500	1,500	1,500
101730-540900	Prof Serv-Other	-	9,183	3,220	3,220	3,220
Total Cultural Arts		**88,882**	**84,938**	**138,480**	**138,480**	**116,220**
Arts Center Building Maintenance						
101735-511000	Regular Salaries	5,863	5,961	6,190	6,190	6,110
101735-511200	Overtime Pay	131	45	50	50	50
101735-512000	FICA Expense	451	450	460	460	450
101735-512100	Retirement Contribution	319	332	340	340	340
101735-512200	Workers Compensation	143	135	140	140	150
101735-513000	Medical Insurance	944	757	770	770	1,020
101735-513100	Dental Insurance	71	53	50	50	50
101735-513200	Vision Insurance	16	14	10	10	10
101735-513300	Life, AD&D & LTD Insurance	58	56	50	50	50
101735-513400	Employee Assistance Plan	2	2	-	-	-
101735-522110	Operating Supplies-Janitorial	656	381	1,060	1,060	1,060
101735-522500	Non-Capital Furn/Equip/Tools	18	18	-	-	-
101735-523100	Uniforms and Clothing	18	18	50	50	50
101735-534000	Utility Services-Gas	550	661	1,150	1,150	1,150

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
101735-534010	Utility Services-Electricity	750	1,189	1,370	1,370	1,370
101735-534020	Utility Service-Trash Removal	1,347	932	1,430	1,430	1,430
101735-535010	Communication Svcs-Cell Phone	36	36	50	50	50
101735-540300	Prof Serv-Custodial	7,081	5,042	7,700	7,700	7,700
101735-550000	Parts/Repairs/Maint-Bldgs/Fac	16,953	5,956	3,000	3,000	3,000
101735-550070	Parts/Repairs/Maint-HVAC	-	-	1,000	1,000	1,000
101735-550130	Parts/Repairs/Maint-Security	2,857	1,703	3,000	3,000	3,000
101735-550140	Parts/Repairs/Maint-Painting	88	-	1,000	1,000	1,000
101735-550150	Parts/Repairs/Maint-Fire Syste	9	55	100	100	100
101735-550160	Parts/Repairs/Maint-Electrical	234	-	250	250	250
101735-550170	Parts/Repairs/Maint-Plumbing	118	514	500	500	500
101735-550180	Parts/Repairs/Maint-Lighting	182	-	200	200	200
Total Arts Center Building Maintenance		**38,895**	**24,310**	**29,920**	**29,920**	**30,090**
Steinbaugh Pavilion Building Maintenance						
101736-511000	Regular Salaries	2,932	2,981	3,090	3,090	3,060
101736-511200	Overtime Pay	66	22	50	50	50
101736-512000	FICA Expense	225	225	230	230	230
101736-512100	Retirement Contribution	159	166	170	170	170
101736-512200	Workers Compensation	71	67	70	70	70
101736-513000	Medical Insurance	472	378	390	390	510
101736-513100	Dental Insurance	36	27	30	30	30
101736-513200	Vision Insurance	8	7	10	10	10
101736-513300	Life, AD&D & LTD Insurance	29	28	30	30	30
101736-513400	Employee Assistance Plan	1	1	-	-	-
101736-522500	Non-Capital Furn/Equip/Tools	9	9	-	-	-
101736-523100	Uniforms and Clothing	9	9	-	-	-
101736-534010	Utility Services-Electricity	(1,208)	3,329	5,150	5,150	5,150
101736-534050	Utility Services-Water	307	340	320	320	320
101736-535010	Communication Svcs-Cell Phone	18	18	20	20	20
101736-550000	Parts/Repairs/Maint-Bldgs/Fac	8,247	4,622	500	500	500
101736-550140	Parts/Repairs/Maint-Painting	52	-	100	100	100
101736-550150	Parts/Repairs/Maint-Fire Syste	36	31	-	-	-
101736-550160	Parts/Repairs/Maint-Electrical	-	-	100	100	100
101736-550180	Parts/Repairs/Maint-Lighting	16	-	320	320	320
Total Steinbaugh Pavilion Building Maintenance		**11,484**	**12,261**	**10,580**	**10,580**	**10,670**
Debt Service						
101111-570350	Principal - Capital Leases	5,401	6,006	6,150	6,150	6,360
101111-570650	Interest - Capital Leases	3,542	2,598	2,360	2,360	2,140
Total Debt Service		**8,943**	**8,604**	**8,510**	**8,510**	**8,500**
Interfund Transfers						
101910-990201	Transfer to Open Space & Parks	828,610	844,770	854,480	878,560	900,570
101910-990204	Transfer to Cemetery Fund	96,250	128,300	164,120	177,380	161,840
101910-990208	Transfer to Recreation Fund	1,735,360	1,525,120	1,414,980	1,444,990	1,122,420
101910-990301	Transfer to Cap Projects Fund	1,250,000	-	-	-	3,000,000
Total Interfund Transfers		**3,910,220**	**2,498,190**	**2,433,580**	**2,500,930**	**5,184,830**
Total General Fund Expenditures		**21,133,456**	**19,891,617**	**23,120,360**	**23,053,840**	**26,503,650**
Ending Fund Balance		**10,808,964**	**11,302,042**	**10,238,702**	**9,209,032**	**10,111,842**

City of Louisville, Colorado
Open Space & Parks Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Fund Balance		**3,275,092**	**2,862,739**	**3,229,595**	**3,229,595**	**2,405,245**
General Revenue						
201001-413100	Sales Tax	1,766,284	1,618,529	1,644,240	1,804,660	1,930,990
201001-413200	Use Tax - Consumer	204,367	171,219	176,270	180,640	186,960
201001-414100	Use Tax - Auto	178,366	156,120	153,840	187,340	196,710
201001-415100	Use Tax - Building Materials	214,556	174,372	194,890	200,530	156,850
201001-415130	Use Tax - Site Improvements	2,447	5,333	3,840	3,080	3,140
201001-431600	Federal Grant - CVRF	-	1,135	-	-	-
201001-433000	Grant Revenues	3,500	1,000,000	335,000	585,690	1,132,000
201001-461000	Miscellaneous Revenues	-	2,975	-	500	-
201001-461100	Interest Earnings	76,882	40,137	20,550	20,150	24,450
201001-461110	Net Incr (Decr) in Fair Value	14,920	2,953	-	-	-
201001-463100	Real Property Rental Income	40,208	22,617	40,210	40,210	40,210
201001-464120	Land Dedication Fee	166,955	205,359	-	182,850	-
201001-464130	Memorial Contributions/Gifts	1,929	2,912	-	8,860	-
201001-465100	Insurance Recovery	-	17,329	-	7,760	-
201001-492100	Proceeds from Sale of Assets	10,390	10,544	-	11,050	-
Total General Revenue		**2,680,804**	**3,431,533**	**2,568,840**	**3,233,320**	**3,671,310**
Interfund Transfers						
201001-980101	Xfer from General Fund	828,610	844,770	854,480	878,560	900,570
201001-980302	Tfer from Impact Fee Fund	153,230	272,696	153,150	67,500	19,730
Total Interfund Transfers		**981,840**	**1,117,466**	**1,007,630**	**946,060**	**920,300**
Total Open Space & Parks Fund Revenue		**3,662,644**	**4,548,999**	**3,576,470**	**4,179,380**	**4,591,610**
Central Fund-Wide Charges						
201110-511000	Regular Salaries	222,163	226,910	247,930	247,930	258,360
201110-511200	Overtime Pay	2,093	3,913	2,520	3,000	2,520
201110-512000	FICA Expense	16,167	16,463	17,730	17,730	18,470
201110-512100	Retirement Contribution	13,931	14,339	15,250	15,250	15,890
201110-512200	Workers Compensation	1,577	1,683	1,680	1,680	1,850
201110-513000	Medical Insurance	22,087	28,337	33,380	33,380	34,460
201110-513100	Dental Insurance	1,482	2,000	2,340	2,340	2,170
201110-513200	Vision Insurance	355	424	480	480	480
201110-513300	Life, AD&D & LTD Insurance	1,997	2,021	2,140	2,140	2,040
201110-513400	Employee Assistance Plan	68	67	70	70	70
201110-522500	Non-Capital Furn/Equip/Tools	501	711	600	600	600
201110-523100	Uniforms and Clothing	236	210	210	210	210
201110-532100	Insurance	30,300	43,525	47,650	50,230	55,250
201110-532120	Insurance Deductible	1,195	-	-	-	-
201110-532220	Business and Auto Allowance	899	1,034	900	900	900
201110-535010	Communication Svcs-Cell Phone	468	670	470	700	470
201110-540410	Prof Serv-Investment Fee	1,721	1,465	2,000	2,000	2,000
201110-540415	Prof Serv-Bank Charges	743	766	1,000	1,000	1,000
Total Central Fund-Wide Charges		**317,982**	**344,538**	**376,350**	**379,640**	**396,740**
Snow & Ice Removal						
201433-511000	Regular Salaries	62,359	64,534	71,970	71,970	77,880
201433-511200	Overtime Pay	2,682	1,507	2,210	2,210	2,210
201433-512000	FICA Expense	4,886	4,907	5,510	5,510	5,880
201433-512100	Retirement Contribution	3,579	3,651	4,100	4,100	4,400

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
201433-512200	Workers Compensation	986	983	1,020	1,020	1,260
201433-513000	Medical Insurance	8,158	8,559	9,700	9,700	12,090
201433-513100	Dental Insurance	695	702	770	770	890
201433-513200	Vision Insurance	158	165	180	180	190
201433-513300	Life, AD&D & LTD Insurance	628	643	660	660	680
201433-513400	Employee Assistance Plan	27	27	30	30	30
201433-522010	Operating Supplies-Chemicals	-	772	400	400	400
201433-522500	Non-Capital Furn/Equip/Tools	545	137	1,000	5,000	1,000
201433-522900	Miscellaneous Supplies	1,277	-	1,500	1,500	1,500
201433-523100	Uniforms and Clothing	285	270	340	340	340
201433-532220	Business and Auto Allowance	60	61	100	100	100
201433-535010	Communication Svcs-Cell Phone	284	310	300	300	300
201433-538101	Travel, Training, & Meetings	-	-	-	1,330	-
201433-550020	Parts/Repairs/Maint-Equip	5,077	5,915	5,000	5,000	5,000
Total Snow & Ice Removal		**91,685**	**93,143**	**104,790**	**110,120**	**114,150**
Open Space Administration & Operations						
201750-511000	Regular Salaries	165,181	209,438	241,560	241,560	252,880
201750-511100	Variable Salaries	20,479	12,480	66,650	66,650	69,320
201750-511200	Overtime Pay	1,997	1,568	1,990	1,990	1,990
201750-512000	FICA Expense	13,994	16,856	23,140	23,140	24,320
201750-512100	Retirement Contribution	9,145	11,657	13,410	13,410	14,020
201750-512200	Workers Compensation	2,750	3,072	4,270	4,270	4,260
201750-512300	Unemployment Compensation	912	-	-	-	-
201750-513000	Medical Insurance	17,104	18,146	26,170	26,170	24,240
201750-513100	Dental Insurance	1,436	1,505	2,060	2,060	1,650
201750-513200	Vision Insurance	347	368	440	440	380
201750-513300	Life, AD&D & LTD Insurance	1,551	2,004	2,160	2,160	2,140
201750-513400	Employee Assistance Plan	63	84	100	100	100
201750-520100	Office Supplies	623	869	450	450	450
201750-521100	Computer Supplies-Software	1,025	460	500	500	500
201750-522100	Operating Supplies-Signs	562	875	1,000	1,000	1,000
201750-522500	Non-Capital Furn/Equip/Tools	3,856	2,035	2,830	2,830	2,830
201750-522900	Miscellaneous Supplies	3	498	-	500	-
201750-523100	Uniforms and Clothing	1,055	2,050	2,050	2,050	2,050
201750-525100	Auto Expense-Parts & Repairs	1,607	3,617	2,950	2,950	2,950
201750-525200	Auto Expense-Tires	509	-	460	460	460
201750-525300	Gas & Oil	4,451	3,219	3,850	3,850	3,850
201750-531000	Ditch Assessment	2,320	2,020	2,200	2,200	2,200
201750-532000	Advertising/Marketing	-	412	500	500	500
201750-532200	Printing	166	-	-	-	-
201750-532220	Business and Auto Allowance	302	304	350	350	350
201750-532230	Dues/Subscriptions/Books	49	282	40	40	40
201750-533100	Boulder County Youth Corp	5,300	-	5,600	5,600	5,600
201750-534050	Utility Services-Water	2,164	3,759	500	1,500	500
201750-535010	Communication Svcs-Cell Phone	269	725	700	700	700
201750-537030	Volunteer Appreciation	-	-	-	150	-
201750-538101	Travel, Training, & Meetings	3,152	869	3,730	3,730	3,730
201750-538350	Open Space Advisory Board	129	-	-	-	-
201750-538999	Other Services and Charges	6	-	-	-	-
201750-540110	Prof Serv-Engineering	7,743	4,031	2,500	2,500	2,500
201750-540530	Prof Serv-Resource Management	8,931	15,112	10,000	10,000	10,000
201750-540900	Prof Serv-Other	11,279	7,416	29,000	29,000	9,000
201750-547010	Prof Serv-Pest Control	4,301	4,702	4,520	4,520	4,520
201750-547020	Prof Serv-Weed Control	18,845	23,233	30,000	30,000	30,000
201750-547030	Prof Serv-Landscape Maint.	3,398	-	3,200	3,200	53,200
201750-550030	Parts/Repairs/Maint-Grounds	16,547	13,455	11,970	11,970	11,970
201750-550240	Parts/Repairs/Maint-Memorials	456	-	-	-	-

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
201750-550260	Parts/Repairs/Maint-Ground Irr	280	-	200	200	200
201750-580030	Vehicle/Equipment Replacement	7,596	1,900	7,600	7,600	7,600
201750-580040	Computer Replacement	933	-	700	700	700
Total Open Space Administration & Operations		**342,815**	**369,021**	**509,350**	**511,000**	**552,700**
Parks Administration & Operations						
201751-511000	Regular Salaries	545,268	559,897	605,580	605,580	663,850
201751-511100	Variable Salaries	123,840	99,849	349,280	349,280	272,730
201751-511200	Overtime Pay	25,704	10,433	27,050	27,050	27,050
201751-512000	FICA Expense	52,360	49,837	73,810	73,810	71,480
201751-512100	Retirement Contribution	30,963	31,519	34,800	34,800	38,000
201751-512200	Workers Compensation	9,494	11,794	14,250	14,250	15,890
201751-512300	Unemployment Compensation	3,664	2,597	-	-	-
201751-513000	Medical Insurance	72,859	75,972	78,690	78,690	107,660
201751-513100	Dental Insurance	6,542	6,399	6,490	6,490	8,300
201751-513200	Vision Insurance	1,431	1,481	1,500	1,500	1,700
201751-513300	Life, AD&D & LTD Insurance	5,524	5,580	5,650	5,650	5,780
201751-513400	Employee Assistance Plan	172	354	240	240	280
201751-520100	Office Supplies	1,893	861	1,800	1,800	1,800
201751-521100	Computer Supplies-Software	468	586	250	250	250
201751-522010	Operating Supplies-Chemicals	2,887	4,645	3,400	3,400	3,400
201751-522100	Operating Supplies-Signs	113	125	1,500	1,500	1,500
201751-522110	Operating Supplies-Janitorial	721	185	-	-	-
201751-522120	Operating Supplies-Safety	1,319	1,655	2,000	2,000	2,000
201751-522170	Tree Replacement	5,475	1,535	5,000	11,000	5,000
201751-522200	Operating Supplies-Plant Mat.	5,168	1,276	6,000	6,000	6,000
201751-522500	Non-Capital Furn/Equip/Tools	4,460	6,081	5,000	5,000	5,000
201751-522900	Miscellaneous Supplies	8,346	9,626	9,600	9,600	9,600
201751-523100	Uniforms and Clothing	5,902	5,122	5,400	5,400	5,400
201751-525100	Auto Expense-Parts & Repairs	8,708	15,708	11,200	11,200	11,200
201751-525200	Auto Expense-Tires	3,615	4,263	1,600	1,600	1,600
201751-525300	Gas & Oil	24,978	18,338	22,460	24,030	22,460
201751-532220	Business and Auto Allowance	453	455	500	500	500
201751-532230	Dues/Subscriptions/Books	450	366	500	500	500
201751-533100	Boulder County Youth Corp	7,580	-	7,750	-	7,750
201751-534010	Utility Services-Electricity	21,687	26,022	22,050	22,050	22,050
201751-534020	Utility Service-Trash Removal	4,375	3,011	4,460	4,460	4,460
201751-534050	Utility Services-Water	218,690	299,352	221,960	221,960	221,960
201751-535010	Communication Svcs-Cell Phone	3,108	3,412	3,300	3,300	3,300
201751-536000	Rentals-Equipment	4,843	3,518	10,000	10,000	10,000
201751-538101	Travel, Training, & Meetings	1,923	3,467	3,000	3,000	3,000
201751-538999	Other Services and Charges	307	45	250	250	250
201751-540300	Prof Serv-Custodial	15,032	22,823	40,000	40,000	17,060
201751-540555	Prof Serv -Branch Site Grinding	21,161	12,500	14,000	14,000	14,000
201751-540900	Prof Serv-Other	3,881	1,686	7,500	7,500	7,500
201751-547000	Prof Serv-Mowing	97,711	93,252	109,070	109,070	159,070
201751-547010	Prof Serv-Pest Control	3,011	3,291	3,000	3,000	3,000
201751-547030	Prof Serv-Landscape Maint.	9,433	8,521	15,000	15,000	115,000
201751-547100	Prof Serv - Tree/Hort Maint	15,900	13,388	25,000	25,000	25,000
201751-547110	Trail Work	12,236	18,000	15,000	15,000	15,000
201751-547120	Prof Serv - Tennis Crt Repairs	52,802	-	16,000	16,000	16,000
201751-550000	Parts/Repairs/Maint-Bldgs/Fac	75,678	13,749	3,500	3,500	3,500
201751-550020	Parts/Repairs/Maint-Equip	28,234	14,170	20,000	20,000	20,000
201751-550030	Parts/Repairs/Maint-Grounds	7,971	4,721	15,000	15,000	15,000
201751-550160	Parts/Repairs/Maint-Electrical	76	58	500	500	500
201751-550170	Parts/Repairs/Maint-Plumbing	196	169	-	1,000	-
201751-550180	Parts/Repairs/Maint-Lighting	925	-	-	-	-
201751-550240	Parts/Repairs/Maint-Memorials	162	1,112	2,000	2,000	2,000

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
201751-550260	Parts/Repairs/Maint-Ground Irr	10,461	33,495	20,000	20,000	20,000
201751-580030	Vehicle/Equipment Replacement	59,796	14,950	59,800	59,800	59,800
201751-580040	Computer Replacement	1,860	-	1,400	1,400	1,400
Total Parks Administration & Operations		**1,631,816**	**1,521,250**	**1,913,090**	**1,913,910**	**2,055,530**
Open Space Acquisition						
201755-511000	Regular Salaries	3,159	3,300	3,400	3,400	3,530
201755-511200	Overtime Pay	-	2	-	-	-
201755-512000	FICA Expense	230	234	230	230	250
201755-512100	Retirement Contribution	167	183	180	180	190
201755-512200	Workers Compensation	33	34	30	30	40
201755-513000	Medical Insurance	229	226	240	240	240
201755-513100	Dental Insurance	29	28	30	30	20
201755-513200	Vision Insurance	7	6	10	10	-
201755-513300	Life, AD&D & LTD Insurance	25	25	20	20	30
201755-513400	Employee Assistance Plan	1	1	-	-	-
201755-532220	Business and Auto Allowance	30	30	30	30	30
201755-535010	Communication Svcs-Cell Phone	6	6	10	10	10
201755-540900	Prof Serv-Other	5,004	-	-	-	-
Total Open Space Acquistion		**8,919**	**4,076**	**4,180**	**4,180**	**4,340**
Open Space Education & Outreach						
201756-511000	Regular Salaries	139,664	130,338	125,960	125,960	178,090
201756-511200	Overtime Pay	2,247	4,332	2,030	2,030	2,030
201756-512000	FICA Expense	10,771	10,069	9,520	9,520	13,400
201756-512100	Retirement Contribution	7,790	7,421	7,030	7,030	9,910
201756-512200	Workers Compensation	2,491	1,908	1,640	1,640	2,730
201756-513000	Medical Insurance	14,518	19,614	15,810	30,000	36,030
201756-513100	Dental Insurance	1,225	1,436	1,080	2,000	2,360
201756-513200	Vision Insurance	349	335	280	450	470
201756-513300	Life, AD&D & LTD Insurance	1,339	1,306	1,130	1,130	1,570
201756-513400	Employee Assistance Plan	69	63	50	50	80
201756-523100	Uniforms and Clothing	2,822	3,423	2,560	2,560	2,560
201756-532010	Public Eduction & Outreach	2,706	4,263	1,600	1,600	1,600
201756-532220	Business and Auto Allowance	91	91	100	100	100
201756-535010	Communication Svcs-Cell Phone	32	109	120	120	120
201756-537030	Volunteer Appreciation	629	517	1,000	1,000	1,000
Total Open Space Education & Outreach		**186,742**	**185,226**	**169,910**	**185,190**	**252,050**
Open Space Trail Maintenance						
201757-511000	Regular Salaries	63,639	68,688	91,620	91,620	92,470
201757-511200	Overtime Pay	728	786	380	1,300	380
201757-512000	FICA Expense	4,832	5,154	6,610	6,610	6,840
201757-512100	Retirement Contribution	3,480	3,849	5,060	5,060	5,110
201757-512200	Workers Compensation	874	911	1,200	1,200	1,340
201757-513000	Medical Insurance	6,697	7,115	14,040	14,040	10,980
201757-513100	Dental Insurance	565	576	1,100	1,100	690
201757-513200	Vision Insurance	152	157	240	240	180
201757-513300	Life, AD&D & LTD Insurance	576	619	750	750	770
201757-513400	Employee Assistance Plan	27	29	40	40	40
201757-522500	Non-Capital Furn/Equip/Tools	1,422	839	-	500	-
201757-523100	Uniforms and Clothing	199	198	220	320	220
201757-532220	Business and Auto Allowance	302	304	320	320	320
201757-533100	Boulder County Youth Corp	2,270	-	2,400	-	2,400
201757-535010	Communication Svcs-Cell Phone	86	88	100	100	100
201757-550030	Parts/Repairs/Maint-Grounds	2,666	4,905	3,000	3,000	3,000
Total Open Space Trail Maintenance		**88,514**	**94,217**	**127,080**	**126,200**	**124,840**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Open Space New Trails						
201758-511000	Regular Salaries	15,002	16,143	19,170	19,170	18,500
201758-511200	Overtime Pay	51	63	30	150	30
201758-512000	FICA Expense	1,097	1,209	1,410	1,410	1,350
201758-512100	Retirement Contribution	821	894	1,050	1,050	1,020
201758-512200	Workers Compensation	188	195	230	230	230
201758-513000	Medical Insurance	1,568	1,605	2,510	2,510	2,760
201758-513100	Dental Insurance	139	144	210	210	210
201758-513200	Vision Insurance	32	32	40	40	40
201758-513300	Life, AD&D & LTD Insurance	138	147	160	160	170
201758-513400	Employee Assistance Plan	4	5	10	10	10
201758-523100	Uniforms and Clothing	15	15	20	20	20
201758-532220	Business and Auto Allowance	30	30	40	40	40
201758-535010	Communication Svcs-Cell Phone	6	6	10	10	10
Total Open Space New Trails		**19,091**	**20,488**	**24,890**	**25,010**	**24,390**
Capital - Snow & Ice Removal						
201314-640001	Machinery & Equipment	4,035	33,228	-	-	-
Total Capital - Snow & Ice Removal		**4,035**	**33,228**	**-**	**-**	**-**
Capital - Parks						
201511-630071	Parks and Open Space Signs	1,933	967	30,000	30,000	15,000
201511-630101	Irrig Replacements & Improvs (%)	5,331	-	25,000	25,000	-
201511-630127	Miner's Field Park Improvs	-	8,623	-	-	-
201511-630129	Playground Surfacing Replacement	11,711	-	-	-	-
201511-630131	Recycling Cans for Park Sites (%)	14,755	-	-	-	-
201511-630132	Enhance BMX Track at Community Park	683	9,305	-	-	-
201511-630133	Freeze Resistant Drinking Fountains	-	-	22,500	22,580	-
201511-630135	Cottonwood Park Development	-	-	390,000	390,000	-
201511-630151	Miners Field Fencing Upgrade (%)	5,161	3,430	-	-	-
201511-630157	Park Site Furnishing Replacements	-	-	25,000	25,000	25,000
201511-630162	Community Park Irrigation Replacement	-	-	-	-	500,000
201511-640000	Motor Vehicle/Road Equipment (%)	31,638	-	-	-	-
201511-640001	Machinery & Equipment (%)	55,903	11,360	43,320	43,320	60,000
201511-640142	Wood Chipper (%)	-	-	-	-	42,500
Total Capital - Parks		**127,114**	**33,685**	**535,820**	**535,900**	**642,500**
Capital - Open Space Maintenance						
201522-630155	Russian Olive Removal and Tree Planting	-	-	42,500	42,500	-
201522-630156	Retaining Wall Replacement	-	-	170,000	170,000	-
201522-640000	Motor Vehicle/Road Equipment (%)	34,973	-	45,000	36,220	-
201522-640001	Machinery & Equipment (%)	-	-	27,000	23,260	10,000
Total Capital - Open Space Maintenance		**34,973**	**-**	**284,500**	**271,980**	**10,000**
Capital - Open Space Education & Outreach						
201523-630117	Interpretive Education	3,722	-	-	-	-
201523-660093	Trail Connections (%)	40,930	3,563	-	-	-
Total Capital - Education & Outreach		**44,652**	**3,563**	**-**	**-**	**-**
Capital - Open Space Trail Maintenance						
201524-660252	Coyote Run Slope Mitigation (%)	308,211	(60,179)	-	-	-
201524-660279	Soft Surface Trail Management Plan	-	-	460,100	460,100	180,000
Total Capital - Open Space Trail Maintenance		**308,211**	**(60,179)**	**460,100**	**460,100**	**180,000**
Capital - Open Space New Trails						
201528-660067	Hwy 42 Multi-Use Underpass	731,783	1,539,758	15,500	15,500	-
201528-660093	Trail Connections (%)	136,663	-	-	-	-
201528-660277	104th Empire Trail & Shoulder Improvement	-	132	465,000	465,000	1,500,000
Total Capital - Open Space New Trails		**868,446**	**1,539,890**	**480,500**	**480,500**	**1,500,000**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Total Open Space & Parks Fund Expenditures		**4,074,997**	**4,182,144**	**4,990,560**	**5,003,730**	**5,857,240**
Ending Fund Balance		**2,862,739**	**3,229,595**	**1,815,505**	**2,405,245**	**1,139,615**

City of Louisville, Colorado
Conservation Trust - Lottery Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Fund Balance		**-**	**171,460**	**25,562**	**25,562**	**162,722**
Parks Revenue						
202051-435300	State Lottery	252,436	218,749	227,200	251,560	256,590
202051-461100	Interest Earnings	2,485	(122)	620	700	2,320
202051-461110	Net Incr (Decr) in Fair Value	913	30	-	-	-
Total Parks Revenue		**255,834**	**218,657**	**227,820**	**252,260**	**258,910**
Total Conservation Trust - Lottery Fund Revenue		**255,834**	**218,657**	**227,820**	**252,260**	**258,910**
Administration & Operations						
202120-540410	Prof Serv-Investment Fee	57	19	100	100	100
Total Administration & Operations		**57**	**19**	**100**	**100**	**100**
Capital - Parks						
202511-630048	Playgrounds (%)	84,318	364,536	25,000	25,000	145,000
202511-640001	Parks Equipment Replacement (%)	-	-	60,000	60,000	-
202511-660015	Open Space & Parks Signs (%)	-	-	30,000	30,000	15,000
202511-660106	Park Landscape Renovations	-	-	-	-	50,000
Total Capital - Parks		**84,318**	**364,536**	**115,000**	**115,000**	**210,000**
Total Conservation Trust - Lottery Fund Expenditures		**84,375**	**364,555**	**115,100**	**115,100**	**210,100**
Ending Fund Balance		**171,460**	**25,562**	**138,282**	**162,722**	**211,532**

City of Louisville, Colorado
Cemetery Perpetual Care Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Fund Balance		**583,564**	**605,776**	**638,839**	**638,839**	**673,309**
Parks Revenue						
203051-422310	Burial Permits - Restricted	22,505	33,365	34,770	34,770	35,470
203051-461100	Interest Earnings	12,676	8,569	4,920	4,920	8,640
203051-461110	Net Incr (Decr) in Fair Value	2,604	741	-	-	-
Total Parks Revenue		**37,785**	**42,675**	**39,690**	**39,690**	**44,110**
Total Cemetery Perpetual Care Fund Revenue		**37,785**	**42,675**	**39,690**	**39,690**	**44,110**
Administration & Operations						
203120-540410	Prof Serv-Investment Fee	293	302	300	300	300
Total Administration & Operations		**293**	**302**	**300**	**300**	**300**
Interfund Transfers						
203910-990204	Transfer to Cemetery Fund	15,280	9,310	4,920	4,920	8,640
Total Interfund Transfers		**15,280**	**9,310**	**4,920**	**4,920**	**8,640**
Total Cemetery Perpetual Care Fund Expenditures		**15,573**	**9,612**	**5,220**	**5,220**	**8,940**
Ending Fund Balance		**605,776**	**638,839**	**673,309**	**673,309**	**708,479**

City of Louisville, Colorado
Cemetery Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Fund Balance		**33,513**	**27,587**	**29,513**	**29,513**	**31,113**
Parks Revenue						
204051-422300	Burial Permit	22,505	33,365	34,770	34,770	35,470
204051-448110	Burial Fees (Open & Close)	41,705	35,360	43,010	36,420	37,510
204051-461000	Miscellaneous Revenues	-	192	-	-	-
204051-461100	Interest Earnings	899	194	210	220	390
204051-461110	Net Incr (Decr) in Fair Value	148	1	-	-	-
Total Parks Revenue		**65,257**	**69,112**	**77,990**	**71,410**	**73,370**
Interfund Transfers						
204001-980101	Xfer from General Fund	96,250	128,300	164,120	177,380	161,840
204001-980203	Tfer fr Cemtry Perpet CareFund	15,280	9,310	4,920	4,920	8,640
Total Interfund Transfers		**111,530**	**137,610**	**169,040**	**182,300**	**170,480**
Total Cemetery Fund Revenue		**176,787**	**206,722**	**247,030**	**253,710**	**243,850**
Cemetery Administration & Operations						
204752-511000	Regular Salaries	57,655	59,509	64,980	64,980	72,410
204752-511100	Variable Salaries	1,313	1,347	1,530	1,530	-
204752-511200	Overtime Pay	3,708	2,153	3,760	3,760	3,760
204752-512000	FICA Expense	4,735	4,749	5,290	5,290	5,390
204752-512100	Retirement Contribution	3,392	3,408	3,770	3,770	4,190
204752-512200	Workers Compensation	970	950	960	960	1,200
204752-513000	Medical Insurance	8,578	9,107	9,440	9,440	18,590
204752-513100	Dental Insurance	653	669	670	670	1,360
204752-513200	Vision Insurance	160	165	160	160	230
204752-513300	Life, AD&D & LTD Insurance	593	608	610	610	640
204752-513400	Employee Assistance Plan	31	31	30	30	30
204752-521100	Computer Supplies-Software	-	10	250	250	250
204752-522170	Operating Supplies - Tree Repl	-	-	250	250	250
204752-522500	Non-Capital Furn/Equip/Tools	329	502	1,000	1,000	1,000
204752-522550	Cremation Vaults	778	645	1,500	1,500	1,500
204752-522900	Miscellaneous Supplies	-	9	100	100	100
204752-523100	Uniforms and Clothing	426	303	500	500	500
204752-532100	Insurance	10,388	14,923	16,400	17,220	18,940
204752-532220	Business and Auto Allowance	-	5	-	-	-
204752-534050	Utility Services-Water	41,386	58,039	50,110	50,110	50,110
204752-535010	Communication Svcs-Cell Phone	533	564	600	600	600
204752-535030	Comm Svcs-Internet/Cable	448	778	500	500	500
204752-536000	Rentals-Equipment	999	-	1,200	1,200	1,200
204752-540410	Prof Serv-Investment Fee	21	9	50	50	50
204752-540415	Prof Serv-Bank Charges	2,479	3,009	2,000	3,000	2,000
204752-540900	Prof Serv-Other	2,420	2,420	-	2,650	-
204752-547000	Prof Serv-Mowing	24,241	32,327	34,000	34,000	34,000
204752-547030	Prof Serv-Landscape Maint.	928	-	1,000	1,000	1,000
204752-547100	Prof Serv - Tree/Hort Maint	900	-	2,500	2,500	2,500
204752-550020	Parts/Repairs/Maint-Equip	29	-	-	-	-
204752-550030	Parts/Repairs/Maint-Grounds	1,742	870	3,500	3,500	3,500
204752-550260	Parts/Repairs/Maint-Ground Irr	1,450	187	1,500	1,500	1,500
Cemetery Administration & Operations		**171,288**	**197,297**	**208,160**	**212,630**	**227,300**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Capital - Parks & Recreation						
204799-630101	Irrigation Improvements (%)	-	-	29,480	29,480	-
204799-640000	Motor Vehicle/Road Equipment (%)	3,925	-	-	-	-
204799-640001	Machinery & Equipment (%)	7,500	7,500	10,000	10,000	10,000
204799-640142	Wood Chipper (%)	-	-	-	-	4,250
Total Capital - Parks & Recreation		**11,425**	**7,500**	**39,480**	**39,480**	**14,250**
Total Cemetery Fund Expenditures		**182,713**	**204,797**	**247,640**	**252,110**	**241,550**
Ending Fund Balance		**27,587**	**29,513**	**28,903**	**31,113**	**33,413**

City of Louisville, Colorado
PEG Fee Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Fund Balance		**7,664**	**11,231**	**11,346**	**11,346**	**16,396**
Administration & Support Services Revenue						
205010-446010	PEG Fees - Comcast	28,458	25,016	27,000	25,000	25,000
205010-461100	Interest Earnings	93	97	130	100	360
205010-461110	Net Incr (Decr) in Fair Value	18	6	-	-	-
Total Administration & Support Services Revenue		**28,569**	**25,119**	**27,130**	**25,100**	**25,360**
Total PEG Fee Fund Revenue		**28,569**	**25,119**	**27,130**	**25,100**	**25,360**
Administration & Operations						
205120-540410	Prof Serv-Investment Fee	2	3	50	50	50
Total Administration & Operations		**2**	**3**	**50**	**50**	**50**
Interfund Transfers						
205910-990101	Transfer to General Fund	25,000	25,000	20,000	20,000	-
Total Interfund Transfers		**25,000**	**25,000**	**20,000**	**20,000**	**-**
Total PEG Fee Fund Expenditures		**25,002**	**25,003**	**20,050**	**20,050**	**50**
Ending Fund Balance		**11,231**	**11,346**	**18,426**	**16,396**	**41,706**

City of Louisville, Colorado
Parking Improvement Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Fund Balance		**-**	**92,466**	**93,813**	**93,813**	**94,763**
Transportation Revenue						
206031-446800	Parking Improvement Fee	91,305	-	-	-	-
206031-461100	Interest Earnings	772	1,283	1,000	1,000	1,000
206031-461110	Net Incr (Decr) in Fair Value	396	109	-	-	-
Total Transportation Revenue		**92,474**	**1,393**	**1,000**	**1,000**	**1,000**
Total Parkinig Improvement Fund Revenue		**92,474**	**1,393**	**1,000**	**1,000**	**1,000**
Administration & Operations						
206120-540410	Prof Serv-Investment Fee	8	45	50	50	50
Total Administration & Operations		**8**	**45**	**50**	**50**	**50**
Total Parkinig Improvement Fund Expenditures		**8**	**45**	**50**	**50**	**50**
Ending Fund Balance		**92,466**	**93,813**	**94,763**	**94,763**	**95,713**

City of Louisville, Colorado
Historic Preservation Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Fund Balance		**2,111,371**	**2,643,377**	**2,864,174**	**2,864,174**	**2,743,634**
Community Design Revenue						
207016-413100	Sales Tax	588,761	539,510	548,080	601,550	643,660
207016-413200	Use Tax - Consumer	68,122	57,073	58,750	60,210	62,320
207016-414100	Use Tax - Auto	59,455	52,040	51,280	62,450	65,570
207016-415100	Use Tax - Building Materials	71,480	58,124	64,930	66,840	52,280
207016-415130	Use Tax - Site Improvements	816	1,778	1,280	1,030	1,050
207016-461100	Interest Earnings	51,626	39,735	21,270	20,930	36,390
207016-461110	Net Incr (Decr) in Fair Value	11,118	3,392	-	-	-
207016-462700	Loan Repayment - Principal	1,396	67,604	-	4,400	-
207016-462710	Loan Repayment - Interest	2,313	1,219	-	1,250	-
Total Community Design Revenue		**855,089**	**820,475**	**745,590**	**818,660**	**861,270**
Total Historic Preservation Fund Revenue		**855,089**	**820,475**	**745,590**	**818,660**	**861,270**
Historic Preservation Administration & Operations						
207540-511000	Regular Salaries	84,839	82,806	96,020	96,020	109,500
207540-511100	Variable Salaries	187	95	260	260	270
207540-511200	Overtime Pay	85	163	180	180	180
207540-512000	FICA Expense	6,193	6,056	7,010	7,010	7,910
207540-512100	Retirement Contribution	5,060	4,966	5,660	5,660	6,420
207540-512200	Workers Compensation	437	436	440	440	490
207540-513000	Medical Insurance	8,015	7,352	10,580	10,580	10,480
207540-513100	Dental Insurance	658	647	900	900	850
207540-513200	Vision Insurance	169	161	200	200	210
207540-513300	Life, AD&D & LTD Insurance	771	734	760	760	870
207540-513400	Employee Assistance Plan	28	25	30	30	40
207540-520100	Office Supplies	12	-	50	50	50
207540-522180	Operating Supplies-Plaques	217	630	750	2,800	1,500
207540-532000	Advertising/Marketing	414	1,122	-	500	-
207540-532010	Public Education & Outreach	2,000	2,002	20,000	20,000	5,000
207540-532220	Business and Auto Allowance	229	318	230	500	230
207540-532230	Dues/Subscriptions/Books	500	246	500	500	500
207540-535010	Communication Svcs-Cell Phone	126	158	150	150	150
207540-538101	Travel, Training, & Meetings	2,327	900	3,000	3,000	3,000
207540-540410	Prof Serv-Investment Fee	1,139	1,371	1,200	1,200	1,400
207540-540415	Prof Serv-Bank Charges	172	164	250	250	250
207540-540425	Prof Serv-Loan Administration	-	1,500	1,500	1,500	1,500
207540-540460	Prof Serv-Survey	18,942	-	-	-	-
207540-544530	Prof Serv-Presrv Master Plan	-	21,648	8,350	8,350	-
Total Historic Preservation Admin & Operations		**132,521**	**133,501**	**158,020**	**160,840**	**150,800**
Historic Preservation Incentives						
207541-538420	Contributions & Grants	117,753	355,346	250,000	300,000	250,000
207541-544580	Pre-Landmarking Assessments	18,600	39,980	25,000	66,100	25,000
Total Historic Preservation Incentives		**136,353**	**395,326**	**275,000**	**366,100**	**275,000**
Historic Preservation Acquisitions						
207542-620109	Miners' Cabins Relocation	-	15,010	192,990	192,990	-
207542-620113	Historical Museum Structural Work (%)	-	-	60,850	60,850	-
Total Historic Preservation Acquisitions		**-**	**15,010**	**253,840**	**253,840**	**-**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Interfund Transfers						
207910-990101	Transfer to General Fund	54,210	55,840	144,860	158,420	164,980
Total Interfund Transfers		**54,210**	**55,840**	**144,860**	**158,420**	**164,980**
Total Historic Preservation Fund Expenditures		**323,084**	**599,677**	**831,720**	**939,200**	**590,780**
Ending Fund Balance		**2,643,377**	**2,864,174**	**2,778,044**	**2,743,634**	**3,014,124**

City of Louisville, Colorado
Recreation Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Fund Balance		**-**	**1,081,630**	**1,369,125**	**1,369,125**	**1,370,045**
Recreation Revenue						
208053-413100	Sales Tax	703,632	647,265	655,010	721,700	772,220
208053-413200	Use Tax - Consumer	75,143	59,976	64,810	63,270	65,480
208053-414100	Use Tax - Auto	71,346	62,448	61,540	74,940	78,690
208053-415100	Use Tax - Building Materials	85,856	76,033	77,990	87,440	68,400
208053-415130	Use Tax - Site Improvements	979	2,133	1,540	1,230	1,250
208053-431600	Federal Grant - CVRF	-	13,119	-	-	-
208053-434400	Senior Grants	6,270	-	4,250	12,600	5,000
208053-437300	Senior Meals Reimbursement	51,570	148,383	136,850	145,000	75,000
208053-445100	Rec Center Membership Fee	1,577,090	600,148	570,990	901,120	1,324,740
208053-445110	Rec Center Daily User Fees	203,288	54,125	47,730	109,400	170,750
208053-445120	Rec Center Merchandise	2,597	469	470	470	2,080
208053-445121	Rec Center Nite at the Rec	50,080	6,652	-	-	16,000
208053-445122	Rec Center Nite@Rec Merchandis	15,241	4,134	-	-	-
208053-445125	Rec Center Child Care Fees	12,907	1,664	5,150	4,500	7,500
208053-445130	Rec Center Concession Fees	9,854	4,721	5,280	5,280	7,880
208053-445132	MAC Gym Fees	18,984	7,020	6,010	6,000	15,180
208053-445136	Rec Center - Rentals	43,888	6,199	4,770	22,000	35,110
208053-445139	Unclassified - Rentals	27,420	1,315	9,360	25,000	21,940
208053-445140	Rec Center Swim Lessons	92,466	20,794	15,660	70,000	73,970
208053-445141	Rec Center Aquatics Contracted	38,287	159	190	14,000	14,000
208053-445142	Rec Center Aquatics Red Cross	4,106	898	1,140	3,500	3,500
208053-445143	Rec Center Swim Team	21,272	14,927	14,510	28,500	24,000
208053-445145	Memory Square Swim Admission	43,359	-	28,620	34,000	37,000
208053-445146	Memory Square Swim Lessons	2,911	-	1,920	200	10,800
208053-445150	Rec Center Youth Activity Fees	224,557	100,972	72,000	247,960	260,360
208053-445151	Rec Cen Youth Activ Contracted	42,321	19,678	14,500	45,000	21,610
208053-445160	Rec Center Adult - Fitness	161,887	65,996	47,470	90,000	68,770
208053-445161	Rec Cen Adult Fit Contracted	54,509	21,940	17,450	21,240	21,880
208053-445170	Rec Center Youth Sports Fees	145,587	33,096	36,370	111,380	116,950
208053-445171	Rec Cen Youth Sports Contractd	32,883	28,994	25,250	43,000	26,310
208053-445180	Rec Center Adult Sports Fees	32,383	14,985	13,650	26,250	25,090
208053-445190	Senior Fees	20,466	5,439	5,140	5,500	12,000
208053-445191	Senior Fees - Contracted	14,876	3,962	2,340	8,000	8,000
208053-445193	Senior Meals Contributions	15,756	67,872	45,820	40,000	18,000
208053-461000	Miscellaneous Revenues	104	598	-	-	-
208053-461100	Interest Earnings	18,546	19,215	1,360	15,000	11,780
208053-461110	Net Incr (Decr) in Fair Value	5,244	1,663	-	-	-
208053-462150	Solar Powr Renew Energy Credit	67,118	78,471	65,000	65,000	65,000
208053-465100	Insurance Recovery	2,403	99,958	-	3,640	-
208053-469100	Cash Over/Short	(95)	(25)	-	-	-
208053-492100	Proceeds from Sale of Assets	1,400	-	-	-	-
Total Recreation Revenue		**3,998,493**	**2,295,396**	**2,060,140**	**3,052,120**	**3,486,240**
Interfund Transfers						
208001-980101	Xfer from General Fund	1,735,360	1,525,120	1,414,980	1,444,990	1,122,420
208001-980301	Tfer from Capital Projs Fund	125,000	127,440	128,900	132,540	135,860
Total Interfund Transfers		**1,860,360**	**1,652,560**	**1,543,880**	**1,577,530**	**1,258,280**
Total Recreation Fund Revenue		**5,858,853**	**3,947,956**	**3,604,020**	**4,629,650**	**4,744,520**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Central Fund-Wide Charges						
208110-532100	Insurance	43,718	62,800	69,100	72,470	76,000
Total Central Fund-Wide Charges		**43,718**	**62,800**	**69,100**	**72,470**	**76,000**
Recreation Center Building Maintenance						
208442-511000	Regular Salaries	116,617	145,697	151,620	151,620	149,680
208442-511200	Overtime Pay	1,774	605	600	600	600
208442-512000	FICA Expense	8,707	10,430	10,930	10,930	10,690
208442-512100	Retirement Contribution	6,385	8,075	8,380	8,380	8,270
208442-512200	Workers Compensation	2,822	4,429	3,850	3,850	4,190
208442-513000	Medical Insurance	21,377	27,522	28,550	28,550	32,470
208442-513100	Dental Insurance	1,722	2,075	2,070	2,070	2,020
208442-513200	Vision Insurance	360	401	400	400	370
208442-513300	Life, AD&D & LTD Insurance	1,175	1,421	1,430	1,430	1,310
208442-513400	Employee Assistance Plan	50	57	60	60	60
208442-522110	Operating Supplies-Janitorial	37,321	10,048	35,000	35,000	35,000
208442-522500	Non-Capital Furn/Equip/Tools	351	500	330	330	330
208442-522900	Miscellaneous Supplies	1,821	1,299	1,590	1,590	1,590
208442-523100	Uniforms and Clothing	243	243	350	350	350
208442-532220	Business and Auto Allowance	54	55	50	50	50
208442-534000	Utility Services-Gas	79,321	64,247	79,000	79,000	79,000
208442-534010	Utility Services-Electricity	203,117	211,551	208,800	208,800	208,800
208442-534020	Utility Service-Trash Removal	6,241	6,246	6,370	6,370	6,370
208442-534050	Utility Services-Water	50,469	29,175	50,000	50,000	50,000
208442-535000	Communication Svcs-Telephone	2,240	2,361	2,860	2,860	2,860
208442-535010	Communication Svcs-Cell Phone	501	506	500	500	500
208442-535040	Communication Svcs-T1 Line	1,247	1,239	2,330	2,330	2,330
208442-540300	Prof Serv-Custodial	193,559	163,037	198,290	198,290	198,290
208442-540900	Prof Serv-Other	2,693	2,602	3,940	3,940	1,040
208442-547010	Prof Serv-Pest Control	908	908	1,000	1,000	1,000
208442-550000	Parts/Repairs/Maint-Bldgs/Fac	14,174	2,297	10,610	10,610	10,610
208442-550020	Parts/Repairs/Maint-Equip	4,407	6	5,310	5,310	5,310
208442-550070	Parts/Repairs/Maint-HVAC	4,629	10,517	10,000	10,000	10,000
208442-550080	Parts/Repairs/Maint-Elevators	5,199	3,914	4,670	4,670	4,670
208442-550100	Parts/Repairs/Maint-Software	319	335	500	500	500
208442-550130	Parts/Repairs/Maint-Security	944	950	1,060	1,060	1,060
208442-550140	Parts/Repairs/Maint-Painting	41	461	1,060	1,060	1,060
208442-550150	Parts/Repairs/Maint-Fire Syste	3,015	1,579	2,000	2,000	2,000
208442-550160	Parts/Repairs/Maint-Electrical	961	41	1,000	1,000	1,000
208442-550170	Parts/Repairs/Maint-Plumbing	6,378	1,089	5,840	5,840	5,840
208442-550180	Parts/Repairs/Maint-Lighting	1,752	667	2,000	2,000	2,000
208442-550200	Parts/Repairs/Maint-Pool Syst	10,594	16,399	23,500	23,500	10,610
208442-550290	Parts/Repairs/Maint-Rec Ctr An	44,674	1,045	22,440	22,440	22,440
208442-580030	Vehicle/Equipment Replacement	2,700	680	2,700	2,700	2,700
Total Recreation Center Building Maintenance		**840,861**	**734,708**	**890,990**	**890,990**	**876,970**
Recreation Center Management						
208721-511000	Regular Salaries	154,680	166,018	161,060	161,060	166,940
208721-511100	Variable Salaries	198,022	96,332	202,360	202,360	216,810
208721-511200	Overtime Pay	5,135	4,230	5,100	5,100	4,600
208721-512000	FICA Expense	27,346	20,367	19,220	19,220	27,850
208721-512100	Retirement Contribution	8,532	8,673	9,120	9,120	9,430
208721-512200	Workers Compensation	2,533	1,883	1,710	1,710	2,820
208721-512300	Unemployment Compensation	-	22,431	-	-	-
208721-513000	Medical Insurance	13,334	9,839	10,150	10,150	10,050
208721-513100	Dental Insurance	2,616	1,881	1,980	1,980	1,380
208721-513200	Vision Insurance	382	383	380	380	380
208721-513300	Life, AD&D & LTD Insurance	1,541	1,561	1,570	1,570	1,460
208721-513400	Employee Assistance Plan	60	59	60	60	60
208721-520100	Office Supplies	1,972	973	1,250	1,250	1,250

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
208721-521000	Computer Supplies	186	217	200	200	200
208721-522030	Operating Supplies-Medical	12	-	150	150	150
208721-522100	Operating Supplies-Signs	462	-	200	200	200
208721-522120	Operating Supplies-Safety	402	-	500	500	500
208721-522500	Non-Capital Furn/Equip/Tools	5,410	498	4,000	4,000	4,000
208721-522900	Miscellaneous Supplies	5,323	2,402	5,000	5,000	5,000
208721-523100	Uniforms and Clothing	2,488	-	500	500	500
208721-529100	Resale Merchandise	2,011	283	2,000	2,000	2,000
208721-532200	Printing	22,256	-	7,900	7,900	7,900
208721-532220	Business and Auto Allowance	91	91	100	100	100
208721-532230	Dues/Subscriptions/Books	982	732	410	410	410
208721-535010	Communication Svcs-Cell Phone	622	625	630	630	630
208721-535030	Comm Svcs-Internet/Cable	4,436	5,552	6,000	6,000	6,000
208721-535200	Postage	3,353	1,477	3,400	3,400	3,400
208721-540410	Prof Serv-Investment Fee	264	628	500	500	500
208721-540415	Prof Serv-Bank Charges	60,937	35,655	65,000	65,000	65,000
208721-540900	Prof Serv-Other	28,625	6,750	25,000	25,000	25,000
208721-550000	Parts/Repairs/Maint-Bldgs/Fac	2,391	3,484	2,000	3,500	2,000
208721-550020	Parts/Repairs/Maint-Equip	7,679	2,483	7,500	7,500	7,500
208721-550090	Parts/Repairs/Maint-Copiers	4,739	1,743	5,000	5,000	5,000
208721-550100	Parts/Repairs/Maint-Software	6,666	6,666	7,000	7,000	7,000
208721-580040	Computer Replacement	2,051	217	1,540	1,540	1,540
Total Recreation Center Management		**577,540**	**404,130**	**558,490**	**559,990**	**587,560**
Recreation Center Aquatics						
208722-511000	Regular Salaries	260,593	261,352	245,350	245,350	267,780
208722-511100	Variable Salaries	312,657	126,789	315,550	315,550	295,150
208722-511200	Overtime Pay	18,941	6,546	10,000	10,000	10,000
208722-512000	FICA Expense	44,009	29,029	31,880	31,880	35,450
208722-512100	Retirement Contribution	14,500	13,875	13,500	13,500	14,730
208722-512200	Workers Compensation	5,600	3,453	3,930	5,000	4,100
208722-512300	Unemployment Compensation	-	21,664	-	1,840	-
208722-513000	Medical Insurance	49,768	47,157	48,410	48,410	55,490
208722-513100	Dental Insurance	3,962	3,767	3,870	3,870	3,850
208722-513200	Vision Insurance	602	745	710	710	800
208722-513300	Life, AD&D & LTD Insurance	2,538	2,477	2,390	2,390	2,390
208722-513400	Employee Assistance Plan	89	193	110	110	130
208722-520100	Office Supplies	824	200	250	250	250
208722-521100	Computer Supplies-Software	-	520	350	350	350
208722-522010	Operating Supplies-Chemicals	49,763	32,672	55,000	55,000	55,000
208722-522030	Operating Supplies-Medical	776	39	250	520	250
208722-522100	Operating Supplies-Signs	-	30	100	100	100
208722-522120	Operating Supplies-Safety	232	123	250	250	250
208722-522500	Non-Capital Furn/Equip/Tools	1,481	212	500	500	500
208722-522900	Miscellaneous Supplies	3,533	818	1,000	1,000	1,000
208722-523100	Uniforms and Clothing	1,807	57	1,800	1,800	1,800
208722-532000	Advertising/Marketing	566	276	550	550	550
208722-532200	Printing	307	222	400	400	400
208722-532220	Business and Auto Allowance	121	121	120	120	120
208722-532230	Dues/Subscriptions/Books	2,092	548	1,000	1,000	1,000
208722-535010	Communication Svcs-Cell Phone	94	436	600	600	600
208722-538101	Travel, Training, & Meetings	690	708	710	710	710
208722-547050	Prof Serv-Rec Cen Contractors	32,754	11,140	32,000	5,000	32,000
208722-547060	Prof Serv - Red Cross	5,209	1,049	3,500	3,500	3,500
208722-550020	Parts/Repairs/Maint-Equip	6,034	2,377	25,000	25,000	25,000
208722-580040	Computer Replacement	742	-	560	560	560
Total Recreation Center Aquatics		**820,282**	**568,596**	**799,640**	**775,820**	**813,810**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fitness & Wellness						
208723-511000	Regular Salaries	89,338	108,717	95,710	95,710	95,310
208723-511100	Variable Salaries	153,355	104,161	195,470	195,470	232,300
208723-511200	Overtime Pay	4,101	3,653	5,000	5,000	5,000
208723-512000	FICA Expense	18,543	16,207	18,410	18,410	19,210
208723-512100	Retirement Contribution	4,888	5,843	5,270	5,270	5,240
208723-512200	Workers Compensation	4,250	2,150	2,030	6,000	2,480
208723-512300	Unemployment Compensation	-	9,287	-	3,720	-
208723-513000	Medical Insurance	15,905	17,054	16,470	16,470	16,830
208723-513100	Dental Insurance	1,426	1,446	1,420	1,420	1,410
208723-513200	Vision Insurance	306	302	280	280	270
208723-513300	Life, AD&D & LTD Insurance	946	1,006	860	860	830
208723-513400	Employee Assistance Plan	41	42	40	40	40
208723-520100	Office Supplies	917	604	500	500	500
208723-522500	Non-Capital Furn/Equip/Tools	4,226	1,935	1,500	1,500	1,500
208723-522900	Miscellaneous Supplies	2,267	1,012	750	750	750
208723-523100	Uniforms and Clothing	617	-	-	-	-
208723-532000	Advertising/Marketing	759	468	550	550	550
208723-532200	Printing	237	153	60	60	60
208723-532220	Business and Auto Allowance	91	91	100	100	100
208723-532230	Dues/Subscriptions/Books	7,434	6,024	7,680	7,680	7,680
208723-535010	Communication Svcs-Cell Phone	88	133	100	100	100
208723-538101	Travel, Training, & Meetings	770	323	410	410	410
208723-547050	Prof Serv-Rec Cen Contractors	29,009	17,980	7,800	7,800	7,800
208723-547060	Prof Serv - Red Cross	3,287	858	1,500	1,500	1,500
208723-580040	Computer Replacement	191	-	140	140	140
Total Fitness & Wellness		**342,991**	**299,450**	**362,050**	**369,740**	**400,010**
Youth Activities						
208724-511000	Regular Salaries	115,968	118,234	96,980	96,980	99,760
208724-511100	Variable Salaries	113,869	61,628	140,590	140,590	152,360
208724-511200	Overtime Pay	747	147	2,100	2,100	2,100
208724-512000	FICA Expense	17,142	13,325	14,080	14,080	18,530
208724-512100	Retirement Contribution	6,357	6,410	5,330	5,330	5,490
208724-512200	Workers Compensation	1,909	1,267	1,320	1,320	1,900
208724-512300	Unemployment Compensation	-	1,657	-	-	-
208724-513000	Medical Insurance	20,625	21,798	20,490	20,490	21,920
208724-513100	Dental Insurance	1,755	1,679	1,580	1,580	1,570
208724-513200	Vision Insurance	81	75	40	40	40
208724-513300	Life, AD&D & LTD Insurance	1,137	1,118	950	950	880
208724-513400	Employee Assistance Plan	40	39	30	30	30
208724-520100	Office Supplies	90	120	150	150	150
208724-522500	Non-Capital Furn/Equip/Tools	1,461	96	170	170	170
208724-522900	Miscellaneous Supplies	13,781	6,359	10,990	10,990	12,080
208724-523100	Uniforms and Clothing	175	243	390	390	390
208724-532000	Advertising/Marketing	849	341	550	550	550
208724-532200	Printing	352	248	310	310	310
208724-532220	Business and Auto Allowance	91	91	100	100	100
208724-532230	Dues/Subscriptions/Books	810	2,293	500	1,200	1,250
208724-535010	Communication Svcs-Cell Phone	94	143	100	100	100
208724-537410	Rec Center-Special Events	9,198	949	1,220	1,220	1,220
208724-538101	Travel, Training, & Meetings	472	20	350	350	350
208724-538200	Program Admission Fees	5,328	771	6,480	6,480	6,480
208724-538310	Youth Advisory Board	482	151	-	-	-
208724-540900	Prof Serv-Other	4,294	248	9,290	9,290	6,010
208724-547050	Prof Serv-Rec Cen Contractors	30,362	14,982	27,500	27,500	9,550
208724-550020	Parts/Repairs/Maint-Equip	32	74	200	200	200
208724-580040	Computer Replacement	191	-	140	140	140
Total Youth Activities		**347,693**	**254,506**	**341,930**	**342,630**	**343,630**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Memory Square Pool						
208725-511000	Regular Salaries	99,080	94,583	91,480	91,480	101,320
208725-511100	Variable Salaries	43,388	-	41,440	41,440	43,100
208725-511200	Overtime Pay	3,434	773	2,500	2,500	2,500
208725-512000	FICA Expense	10,689	6,850	8,160	8,160	10,280
208725-512100	Retirement Contribution	5,433	5,261	5,030	5,030	5,570
208725-512200	Workers Compensation	1,026	663	780	780	1,040
208725-513000	Medical Insurance	17,478	17,372	17,870	17,870	20,340
208725-513100	Dental Insurance	1,443	1,399	1,430	1,430	1,420
208725-513200	Vision Insurance	218	271	260	260	290
208725-513300	Life, AD&D & LTD Insurance	942	931	900	900	900
208725-513400	Employee Assistance Plan	48	42	40	40	50
208725-520100	Office Supplies	23	-	-	-	-
208725-522010	Operating Supplies-Chemicals	11,556	969	8,000	8,000	8,000
208725-522120	Operating Supplies-Safety	983	-	-	-	-
208725-522500	Non-Capital Furn/Equip/Tools	1,472	350	350	350	350
208725-522900	Miscellaneous Supplies	417	-	-	-	-
208725-523100	Uniforms and Clothing	735	-	800	800	800
208725-532000	Advertising/Marketing	412	276	210	210	210
208725-532200	Printing	149	189	70	70	70
208725-532220	Business and Auto Allowance	60	61	60	60	60
208725-532230	Dues/Subscriptions/Books	-	6	-	-	-
208725-535010	Communication Svcs-Cell Phone	82	226	160	160	160
208725-538101	Travel, Training, & Meetings	356	-	-	-	-
208725-550020	Parts/Repairs/Maint-Equip	19,157	-	1,000	1,000	1,000
Total Memory Square Pool		**218,579**	**130,221**	**180,540**	**180,540**	**197,460**
Youth Sports						
208726-511000	Regular Salaries	96,039	98,927	97,820	97,820	101,730
208726-511100	Variable Salaries	36,461	14,814	36,900	36,900	42,020
208726-511200	Overtime Pay	3,431	1,191	3,000	3,000	3,000
208726-512000	FICA Expense	10,101	8,668	9,630	9,630	10,620
208726-512100	Retirement Contribution	5,261	5,321	5,380	5,380	5,600
208726-512200	Workers Compensation	972	815	890	890	1,070
208726-512300	Unemployment Compensation	-	1,749	-	200	-
208726-513000	Medical Insurance	17,408	18,349	18,720	18,720	20,020
208726-513100	Dental Insurance	1,506	1,446	1,450	1,450	1,430
208726-513200	Vision Insurance	234	234	230	230	230
208726-513300	Life, AD&D & LTD Insurance	943	949	950	950	870
208726-513400	Employee Assistance Plan	30	30	30	30	30
208726-520100	Office Supplies	8	8	100	100	100
208726-522500	Non-Capital Furn/Equip/Tools	75	-	100	100	100
208726-522900	Miscellaneous Supplies	19,595	10,053	9,990	9,990	11,990
208726-532000	Advertising/Marketing	412	276	550	550	550
208726-532200	Printing	99	153	50	50	50
208726-532220	Business and Auto Allowance	91	91	100	100	100
208726-532230	Dues/Subscriptions/Books	398	154	480	480	480
208726-535010	Communication Svcs-Cell Phone	106	133	80	80	80
208726-536040	Rentals-Other	4,195	3,321	3,750	3,750	3,750
208726-538101	Travel, Training, & Meetings	861	-	1,060	1,060	1,060
208726-540900	Prof Serv-Other	2,378	2,726	2,820	2,820	3,380
208726-547050	Prof Serv-Rec Cen Contractors	19,910	19,964	30,000	30,000	20,000
208726-580040	Computer Replacement	191	-	140	140	140
Total Youth Sports		**220,705**	**189,372**	**224,220**	**224,420**	**228,400**
Adult Sports						
208727-511000	Regular Salaries	26,774	27,574	27,700	27,700	28,900
208727-511100	Variable Salaries	879	-	1,310	1,310	1,360
208727-511200	Overtime Pay	-	4	-	-	-
208727-512000	FICA Expense	2,014	2,008	2,060	2,060	2,140

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
208727-512100	Retirement Contribution	1,459	1,520	1,520	1,520	1,590
208727-512200	Workers Compensation	206	202	200	200	230
208727-513000	Medical Insurance	3,655	4,376	4,480	4,480	4,780
208727-513100	Dental Insurance	369	356	360	360	350
208727-513200	Vision Insurance	60	60	60	60	60
208727-513300	Life, AD&D & LTD Insurance	247	253	250	250	240
208727-513400	Employee Assistance Plan	8	8	10	10	10
208727-520100	Office Supplies	-	-	150	150	150
208727-522500	Non-Capital Furn/Equip/Tools	10	-	100	100	100
208727-522900	Miscellaneous Supplies	2,177	35	200	200	200
208727-532000	Advertising/Marketing	412	276	550	550	550
208727-532200	Printing	99	153	70	70	70
208727-532220	Business and Auto Allowance	60	61	60	60	60
208727-532230	Dues/Subscriptions/Books	-	6	80	80	80
208727-535010	Communication Svcs-Cell Phone	82	127	80	80	80
208727-538101	Travel, Training, & Meetings	356	-	100	100	100
208727-540900	Prof Serv-Other	2,574	838	2,000	2,000	2,000
Total Adult Sports		**41,439**	**37,855**	**41,340**	**41,340**	**43,050**
Seniors						
208728-511000	Regular Salaries	214,198	195,199	155,340	155,340	164,370
208728-511100	Variable Salaries	23,429	15,456	3,650	3,650	3,800
208728-511200	Overtime Pay	667	669	700	700	700
208728-512000	FICA Expense	17,494	15,623	11,740	11,740	12,330
208728-512100	Retirement Contribution	11,763	10,729	8,540	8,540	9,040
208728-512200	Workers Compensation	1,700	3,994	1,120	1,120	1,280
208728-512300	Unemployment Compensation	-	1,166	-	-	-
208728-513000	Medical Insurance	35,366	31,419	25,100	25,100	25,610
208728-513100	Dental Insurance	2,629	2,329	1,960	1,960	1,940
208728-513200	Vision Insurance	614	526	410	410	410
208728-513300	Life, AD&D & LTD Insurance	2,052	1,809	1,530	1,530	1,440
208728-513400	Employee Assistance Plan	56	124	60	60	60
208728-520100	Office Supplies	949	117	460	460	460
208728-522500	Non-Capital Furn/Equip/Tools	1,542	285	620	620	620
208728-522900	Miscellaneous Supplies	10,960	4,290	5,750	5,750	5,750
208728-523100	Uniforms and Clothing	312	6	10	10	10
208728-525100	Auto Expense-Parts & Repairs	9,357	364	400	400	400
208728-525300	Gas & Oil	699	188	300	300	300
208728-532000	Advertising/Marketing	1,101	370	550	550	550
208728-532200	Printing	1,017	298	500	500	500
208728-532220	Business and Auto Allowance	91	91	90	90	90
208728-532230	Dues/Subscriptions/Books	466	654	660	660	660
208728-534000	Utility Services-Gas	7,845	2,270	7,800	7,800	7,800
208728-534010	Utility Services-Electricity	14,787	5,421	14,800	14,800	14,800
208728-535010	Communication Svcs-Cell Phone	90	612	750	750	750
208728-535200	Postage	871	499	840	840	840
208728-538101	Travel, Training, & Meetings	987	214	590	590	590
208728-540300	Prof Serv-Custodial	21,485	17,851	21,500	21,500	21,500
208728-540900	Prof Serv-Other	5,071	50	2,500	2,500	2,500
208728-547050	Prof Serv-Rec Cen Contractors	9,487	3,216	8,000	8,000	8,000
208728-547080	Prof Serv- Senior Transport	24,000	24,000	24,000	24,000	25,200
208728-548010	Prof Serv-Bus Service	28,361	8,717	12,000	12,000	12,000
208728-550020	Parts/Repairs/Maint-Equip	5,258	-	3,360	3,360	3,360
208728-580030	Vehicle/Equipment Replacement	5,796	1,450	5,800	5,800	5,800
208728-580040	Computer Replacement	1,118	-	840	840	840
Total Seniors		**461,616**	**350,005**	**322,270**	**322,270**	**334,300**
Senior Meals						
208731-511000	Regular Salaries	52,118	54,334	54,410	54,410	56,290
208731-511100	Variable Salaries	576	140	-	-	-

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
208731-511200	Overtime Pay	-	326	150	150	150
208731-512000	FICA Expense	3,554	3,719	3,720	3,720	3,850
208731-512100	Retirement Contribution	2,845	3,011	2,990	2,990	3,100
208731-512200	Workers Compensation	389	397	380	380	430
208731-513000	Medical Insurance	14,996	15,141	15,160	15,160	16,080
208731-513100	Dental Insurance	1,254	1,187	1,160	1,160	1,150
208731-513200	Vision Insurance	214	207	200	200	200
208731-513300	Life, AD&D & LTD Insurance	483	499	500	500	490
208731-513400	Employee Assistance Plan	29	29	30	30	30
208731-520100	Office Supplies	488	127	100	100	100
208731-522500	Non-Capital Furn/Equip/Tools	217	-	250	250	250
208731-522900	Miscellaneous Supplies	7,595	2,263	5,000	5,000	5,000
208731-532000	Advertising/Marketing	412	276	500	500	500
208731-532200	Printing	99	153	60	60	60
208731-532220	Business and Auto Allowance	91	91	90	90	90
208731-532230	Dues/Subscriptions/Books	-	6	170	170	170
208731-535010	Communication Svcs-Cell Phone	88	451	250	250	250
208731-538101	Travel, Training, & Meetings	356	26	730	730	730
208731-540900	Prof Serv-Other	57,147	190,087	160,000	160,000	66,420
208731-547070	Prof Serv-Senior Grants	6,591	943	15,500	15,500	5,300
208731-547080	Prof Serv- Senior Transport	14,535	14,535	15,910	15,910	16,710
208731-580040	Computer Replacement	191	-	140	140	140
Total Senior Meals		**164,268**	**287,947**	**277,400**	**277,400**	**177,490**
Nite at the Rec						
208732-511000	Regular Salaries	40,309	35,785	260	-	-
208732-511100	Variable Salaries	18,826	8,485	-	-	22,600
208732-512000	FICA Expense	4,409	3,320	20	-	1,310
208732-512100	Retirement Contribution	2,194	1,941	10	-	-
208732-512200	Workers Compensation	1,476	320	-	-	130
208732-512300	Unemployment Compensation	-	3,349	-	-	-
208732-513000	Medical Insurance	4,068	3,901	-	-	-
208732-513100	Dental Insurance	364	289	-	-	-
208732-513200	Vision Insurance	81	66	-	-	-
208732-513300	Life, AD&D & LTD Insurance	377	303	-	-	-
208732-513400	Employee Assistance Plan	14	11	-	-	-
208732-520100	Office Supplies	471	39	-	-	50
208732-522900	Miscellaneous Supplies	11,887	3,625	-	-	4,500
208732-523100	Uniforms and Clothing	425	-	-	-	250
208732-532000	Advertising/Marketing	412	276	-	-	250
208732-532200	Printing	99	152	-	-	50
208732-532220	Business and Auto Allowance	91	69	-	-	50
208732-532230	Dues/Subscriptions/Books	-	6	-	-	-
208732-535010	Communication Svcs-Cell Phone	88	129	-	-	130
208732-536040	Rentals-Other	10,100	2,960	-	-	6,000
208732-538101	Travel, Training, & Meetings	356	-	-	-	200
208732-540900	Prof Serv-Other	6,600	1,800	-	-	3,000
Total Nite at the Rec		**102,646**	**66,825**	**290**	**-**	**38,520**
Memory Square Building Maintenance						
208737-511000	Regular Salaries	7,740	7,905	8,270	8,270	8,140
208737-511200	Overtime Pay	197	67	100	100	100
208737-512000	FICA Expense	595	597	620	620	600
208737-512100	Retirement Contribution	427	442	460	460	450
208737-512200	Workers Compensation	192	182	190	190	200
208737-513000	Medical Insurance	1,250	1,065	1,110	1,110	1,410
208737-513100	Dental Insurance	93	75	80	80	80
208737-513200	Vision Insurance	21	19	20	20	20
208737-513300	Life, AD&D & LTD Insurance	78	76	80	80	70
208737-513400	Employee Assistance Plan	3	3	-	-	-

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
208737-522110	Operating Supplies-Janitorial	1,675	-	-	750	-
208737-522500	Non-Capital Furn/Equip/Tools	57	27	-	3,150	-
208737-522900	Miscellaneous Supplies	45	-	-	-	-
208737-523100	Uniforms and Clothing	27	27	30	30	30
208737-534000	Utility Services-Gas	6,673	355	6,000	6,000	6,000
208737-534010	Utility Services-Electricity	6,445	2,280	6,000	6,000	6,000
208737-534020	Utility Service-Trash Removal	1,347	249	530	530	530
208737-534050	Utility Services-Water	1,259	281	1,750	1,750	1,750
208737-535000	Communication Svcs-Telephone	1,735	1,873	1,590	1,590	1,590
208737-535010	Communication Svcs-Cell Phone	48	49	50	50	50
208737-540300	Prof Serv-Custodial	2,790	1,240	3,000	3,000	3,000
208737-550000	Parts/Repairs/Maint-Bldgs/Fac	4,745	1,576	2,000	2,000	2,000
208737-550020	Parts/Repairs/Maint-Equip	209	-	200	200	200
208737-550130	Parts/Repairs/Maint-Security	63	502	600	600	600
208737-550160	Parts/Repairs/Maint-Electrical	2	-	-	-	-
208737-550170	Parts/Repairs/Maint-Plumbing	242	-	200	200	200
208737-550200	Parts/Repairs/Maint-Pool Syst	211	-	200	200	200
Total Memory Square Building Maintenance		**38,170**	**18,889**	**33,080**	**36,980**	**33,220**
Athletic Fields Maintenance						
208754-511000	Regular Salaries	41,237	42,462	46,220	46,220	52,420
208754-511100	Variable Salaries	851	1,347	1,530	1,530	-
208754-511200	Overtime Pay	1,575	963	1,930	1,930	1,930
208754-512000	FICA Expense	3,280	3,288	3,690	3,690	3,930
208754-512100	Retirement Contribution	2,350	2,401	2,650	2,650	2,990
208754-512200	Workers Compensation	1,659	4,217	710	710	900
208754-513000	Medical Insurance	6,180	6,567	6,870	6,870	10,300
208754-513100	Dental Insurance	593	606	620	620	820
208754-513200	Vision Insurance	108	115	110	110	140
208754-513300	Life, AD&D & LTD Insurance	414	419	430	430	460
208754-513400	Employee Assistance Plan	19	18	20	20	30
208754-522010	Operating Supplies-Chemicals	7	179	100	100	100
208754-522120	Operating Supplies-Safety	91	24	100	100	100
208754-522190	Operating Supplies-Ballfield	9,121	2,476	9,400	9,400	9,400
208754-522500	Non-Capital Furn/Equip/Tools	1,196	987	1,530	1,530	1,530
208754-522900	Miscellaneous Supplies	287	537	200	200	200
208754-523100	Uniforms and Clothing	274	284	300	300	300
208754-532220	Business and Auto Allowance	60	61	60	60	60
208754-534010	Utility Services-Electricity	29,111	29,211	29,000	29,000	29,000
208754-534020	Utility Service-Trash Removal	1,430	1,183	1,500	1,500	1,500
208754-534050	Utility Services-Water	7,447	4,283	8,000	8,000	8,000
208754-535010	Communication Svcs-Cell Phone	231	269	250	250	250
208754-535030	Comm Svcs-Internet/Cable	199	328	-	300	-
208754-536000	Rentals-Equipment	6,313	7,468	6,000	8,400	6,000
208754-538101	Travel, Training, & Meetings	122	-	500	500	500
208754-540300	Prof Serv-Custodial	400	-	500	500	500
208754-540900	Prof Serv-Other	6,585	12,620	9,000	14,500	9,000
208754-547030	Prof Serv-Landscape Maint.	1,993	1,644	2,000	2,000	2,000
208754-550000	Parts/Repairs/Maint-Bldgs/Fac	77,696	1,205	100,000	100,000	1,500
208754-550020	Parts/Repairs/Maint-Equip	150	577	500	500	500
208754-550030	Parts/Repairs/Maint-Grounds	2,124	825	2,500	2,500	2,500
208754-550260	Parts/Repairs/Maint-Ground Irr	13,324	4,916	2,500	2,500	2,500
Total Athletic Fields Maintenance		**216,427**	**131,479**	**238,720**	**246,920**	**149,360**
Capital - Senior Services						
208533-640138	Rec Center Pool Table Replacements	-	670	-	-	-
Total Capital - Senior Services		**-**	**670**	**-**	**-**	**-**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Capital - Aquatics						
208535-620122	Rec Center Pool Plaster	-	89,100	-	-	-
208535-620123	Memory Square Plaster	105,296	-	-	-	-
208535-620128	Aquatics Amenity Updates	-	-	15,000	15,000	12,000
208535-630148	Memory Square Pool Play Feature	12,149	-	-	-	-
208535-640137	Memory Square Pool Safety Cover	11,587	-	-	-	-
208535-640144	Pump Replacements	-	-	-	-	15,000
Total Capital - Aquatics		**129,031**	**89,100**	**15,000**	**15,000**	**27,000**
Capital - Athletic Fields						
208538-610009	Sports Complex Infield Improvements	77,428	-	-	-	-
208538-630101	Irrigation Improvements (%)	-	-	167,030	167,030	-
208538-630153	Rebuild Cleo Dugout Roof	2,470	22,303	-	-	-
208538-640001	Parks Equipment Replacement (%)	-	-	10,000	10,000	10,000
Total Capital - Athletic Fields		**79,898**	**22,303**	**177,030**	**177,030**	**10,000**
Capital - Recreation Center Building						
208539-620121	Rec Center Gym Curtain Replacement	18,916	-	-	-	-
208539-620129	Family Locker Room Doors	-	-	6,500	6,500	-
208539-620135	Imperial/Hecla Room Divider	-	-	-	-	11,500
208539-630149	Rec Center Interior and Exterior Signage	17,460	-	-	-	-
208539-640123	Rec Center Equipment Replacement	76,107	11,604	70,000	70,000	70,000
208539-640136	Rec Center Adjustable Basketball Hoops	18,875	-	-	-	-
208539-640143	Radio System for Staff	-	-	7,000	7,000	-
208539-650114	Partition Replacement	-	-	-	11,690	-
Total Capital - Recreation Center Building		**131,358**	**11,604**	**83,500**	**95,190**	**81,500**
Total Recreation Center Fund Expenditures		**4,777,224**	**3,660,460**	**4,615,590**	**4,628,730**	**4,418,280**
Ending Fund Balance		**1,081,630**	**1,369,125**	**357,555**	**1,370,045**	**1,696,285**

City of Louisville, Colorado
American Rescue Plan Act Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Fund Balance		**-**	**-**	**-**	**-**	**2,623,550**
General Revenue						
209001-431601	Federal Grant - ARPA	-	-	-	2,616,050	2,616,050
209001-461100	Interest Earnings	-	-	-	7,500	5,000
Total General Revenue		**-**	**-**	**-**	**2,623,550**	**2,621,050**
Total American Rescue Plan Act Fund Revenue		**-**	**-**	**-**	**2,623,550**	**2,621,050**
Interfund Transfers						
209910-990101	Transfer to General Fund	-	-	-	-	5,244,600
Total Interfund Transfers		**-**	**-**	**-**	**-**	**5,244,600**
Total American Rescue Plan Act Fund Expenditures		**-**	**-**	**-**	**-**	**5,244,600**
Ending Fund Balance		**-**	**-**	**-**	**2,623,550**	**-**

City of Louisville, Colorado
Capital Projects Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Fund Balance		**6,442,587**	**9,707,496**	**6,662,286**	**6,662,286**	**383,706**
General Revenue						
301001-413100	Sales Tax	4,710,091	4,316,078	4,384,620	4,812,430	5,149,300
301001-413101	Sales Tax Business Assistance	(13,094)	(7,809)	(1,440)	(1,440)	(58,260)
301001-413200	Use Tax - Consumer	544,979	456,585	470,040	481,700	498,560
301001-413201	Consumer Use Tax Bus Assist	-	-	(11,440)	(2,440)	(13,410)
301001-415100	Use Tax - Building Materials	1,716,373	1,395,169	1,559,050	1,604,440	1,254,990
301001-415101	Use Tax - Business Assistance	(15,150)	(175,560)	(124,800)	(207,000)	-
301001-415130	Use Tax - Site Improvements	19,579	42,663	30,700	24,660	25,150
301001-433000	Grant Revenues	78,245	1,436,414	2,611,590	2,611,590	-
301001-441530	Patio Rentals	27,167	-	25,000	-	32,000
301001-461000	Miscellaneous Revenues	21,662	-	5,000	5,000	5,000
301001-461100	Interest Earnings	203,020	116,310	18,850	60,000	12,230
301001-461110	Net Incr (Decr) in Fair Value	45,085	8,025	-	-	-
301001-462110	Lease Revenue - Nextel	21,600	24,201	22,000	22,000	22,000
301001-462120	Lease Revenue - T-Mobile	14,745	-	19,660	-	-
301001-463100	Real Property Rental Income	40,208	22,617	40,210	40,210	40,210
301001-464111	Capital Contribution from URD	948,107	-	170,000	187,000	-
301001-464120	Land Dedication Fee	281,901	-	-	-	-
Total General Revenue		**8,644,518**	**7,634,693**	**9,219,040**	**9,638,150**	**6,967,770**
Interfund Transfers						
301001-980101	Xfer from General Fund	1,250,000	-	-	-	3,000,000
301001-980302	Tfer from Impact Fee Fund	347,369	331,939	516,510	354,370	194,410
Total Interfund Transfers		**1,597,369**	**331,939**	**516,510**	**354,370**	**3,194,410**
Total Capital Projects Fund Revenue		**10,241,887**	**7,966,632**	**9,735,550**	**9,992,520**	**10,162,180**
Central Fund-Wide Charges						
301110-511000	Regular Salaries	250,312	250,658	269,840	269,840	439,300
301110-511200	Overtime Pay	35	163	100	100	100
301110-512000	FICA Expense	18,661	18,711	20,050	20,050	31,820
301110-512100	Retirement Contribution	14,174	14,213	15,220	15,220	24,550
301110-512200	Workers Compensation	2,047	1,967	1,160	1,160	4,200
301110-513000	Medical Insurance	27,589	27,487	36,020	36,020	68,380
301110-513100	Dental Insurance	1,707	1,687	2,540	2,540	4,460
301110-513200	Vision Insurance	454	443	500	500	900
301110-513300	Life, AD&D & LTD Insurance	2,413	2,363	1,720	1,720	3,770
301110-513400	Employee Assistance Plan	76	73	60	60	140
301110-532220	Business and Auto Allowance	519	562	550	550	550
301110-535010	Communication Svcs-Cell Phone	457	455	500	500	500
301110-540410	Prof Serv-Investment Fee	4,075	4,263	5,000	5,000	5,000
301110-540415	Prof Serv-Bank Charges	2,551	2,445	3,000	3,000	3,000
Total Central Fund-Wide Charges		**325,068**	**325,489**	**356,260**	**356,260**	**586,670**
Capital - Sustainability						
301103-620133	Building Energy Efficiency	-	-	600,000	600,000	-
301103-630131	Recycling Cans for Park Sites (%)	14,755	-	5,000	4,810	-
301103-640030	Electric Vehicle Charging Station	15,411	-	46,400	46,400	-
301103-660025	Decorative Streetlight LED Conversion	-	-	120,000	120,000	120,000
Total Capital - Sustainability		**30,166**	**-**	**771,400**	**771,210**	**120,000**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Capital - City Clerk						
301112-620115	City Clerk's Office Renovation	7,771	-	-	-	-
Total Capital - City Clerk		**7,771**	**-**	**-**	**-**	**-**
Capital - Community Design						
301161-660005	Wayfinding	590	-	-	-	-
Total Capital - Community Design		**590**	**-**	**-**	**-**	**-**
Capital - Information Technology						
301173-650035	ERP System	63,560	18,032	-	640	-
301173-650090	Rec Center-Copier Replacement	9,800	-	-	-	-
301173-650097	City-Wide Surveillance Refresh	124,225	-	-	-	-
301173-650098	IT Core Switching Fabric Upgrades	36,499	-	-	-	-
301173-650099	Storage, Server, & Backup Refresh	-	145,677	-	-	-
301173-650102	Server Backup Solution Refresh	-	-	85,000	85,000	-
301173-650103	City-Wide Security Additions	-	-	75,000	75,000	-
301173-650104	City-Wide WiFi Refresh	-	-	38,000	38,000	-
301173-650112	EnerGov Records to LaserFiche	-	-	20,700	20,700	-
301173-660258	Middle Mile Fiber	35,893	26,693	333,130	50,000	283,130
Total Capital - Information Technology		**269,976**	**190,403**	**551,830**	**269,340**	**283,130**
Capital - General Facilities						
301191-620134	City Hall Elevator Modernization	-	-	-	-	135,000
301191-620136	Lactation Pod	-	-	12,000	11,000	-
301191-620137	Planning Dept. Improvements	-	-	-	80,000	-
301191-640118	City Hall Security Improvements	10,026	-	-	-	-
301191-650109	Fleet Scan Tool Replacement	-	-	10,000	6,370	-
301191-650110	City Hall Mass Notification System	-	-	65,000	65,000	-
Total Capital - General Facilities		**10,026**	**-**	**87,000**	**162,370**	**135,000**
Capital - Patrol & Investigations						
301211-620116	Police Dept Basement Restrooms & Lockers	-	5,940	949,730	949,730	-
301211-620118	Police Dept Basement Sleep Room	-	17,820	-	-	-
301211-620125	Police Dept Lobby Security Glass	9,613	9,783	-	-	-
301211-640024	LTE D-Block Radio Program	-	1,915	-	-	-
301211-640106	Body Cams	-	75,000	-	-	-
301211-640114	FM Radio Stations	1,489	1,364	-	560	-
301211-640124	Handheld 700-800 Portable Radios	-	305,000	-	-	-
301211-640145	Taser Replacements	-	-	78,100	78,100	-
301211-640150	Fingerprint Machine	-	-	17,400	17,400	-
301211-650027	Toughbook, Prntrs, Dockng Stns	-	4,855	-	-	-
301211-650089	Police/Courts Records Mgmt Sys	139,040	114,006	-	-	-
301211-650105	Additional Features for BRAZO System	-	-	11,000	11,000	11,000
301211-650106	Bi-Directional 700-800 Amplifier	-	-	187,000	187,000	-
301211-650107	Communication Equipment for EOC	-	-	27,500	13,500	2,000
301211-650108	Police Data Storage Server	-	-	55,000	55,000	-
301211-650113	In-Car Video System	-	-	68,000	68,000	31,940
Total Capital - Patrol & Investigations		**150,142**	**535,682**	**1,393,730**	**1,380,290**	**44,940**
Capital - Police Department Building Maintenance						
301219-610010	Police Dept Parking Lot Repaving	35,000	-	-	-	-
301219-620120	Police Dept Electrical Work	-	-	45,000	45,000	-
301219-620131	Police Carport with Solar	-	-	85,000	85,000	-
301219-660276	Police Dept Concrete Replacement	157,116	11,648	-	-	-
Total Capital - Police Department Building Maintenance		**192,116**	**11,648**	**130,000**	**130,000**	**-**
Capital - Planning & Engineering						
301311-630138	Bus Stop Improvements	-	76,525	80,480	80,480	-
301311-630139	Street Lighting Safety Upgrades	41,614	-	-	-	-
301311-660202	Railroad Quiet Zones	43,878	20,516	3,253,500	3,253,500	-

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
301311-660227	SH 42: Hecla Dr Traffic Signal	7,155	-	-	-	-
301311-660239	SBR Connectivity Feasibility S	34,762	-	-	-	-
Total Capital - Planning & Engineering		**127,408**	**97,041**	**3,333,980**	**3,333,980**	**-**
Capital - Transportation						
301312-630120	Bus then Bike Shelter	25,000	-	-	-	-
301312-630141	ADA Parking Improvements	1,355	-	-	-	-
301312-630142	Traffic Mitigation	1,922	26,856	-	-	-
301312-630144	Transportation Master Plan	-	1,661,569	707,930	707,930	1,300,000
301312-640000	Motor Vehicle/Road Equipment	-	-	187,600	187,600	-
301312-640001	Machinery & Equipment (%)	1,498	3,023	-	-	-
301312-660012	Pavement Booster Program	4,429,140	5,059,496	4,430,250	4,430,250	5,150,000
301312-660022	Concrete Replacement	59,876	76,253	106,270	106,270	96,000
301312-660026	Street Reconstruction	-	39	-	-	-
301312-660064	Bridge Inspection Follow-Up Repairs	-	-	205,000	205,000	-
301312-660068	South Street Underpass (%)	20,753	4,265	-	-	-
301312-660079	SH42 Short Intersection Design	22,117	30,419	-	-	-
301312-660203	Contract Striping w/Epoxy Pain	44	-	-	-	-
301312-660222	SH42 Short Intersection Construction	416,363	2,536,349	327,130	327,130	-
301312-660226	Downtown Clay/Concrete Paver	10,356	-	-	-	-
301312-660247	DRCOG Traffic Signal Improvts	171,698	-	-	-	-
301312-660256	Downtown Ornamental Light Replacement	-	-	24,000	26,450	-
301312-660278	SBR Pedestrian Improvements	-	114	1,359,800	1,359,800	-
301312-660280	Street Lighting Safety Upgrades	-	-	29,900	29,900	61,100
301312-660288	Future 42 Study	-	126	729,060	729,060	-
Total Capital - Transportation		**5,160,123**	**9,398,508**	**8,106,940**	**8,109,390**	**6,607,100**
Capital - Streetscapes						
301313-630145	Subdivision Entry Landscape Improvements	14,811	2,507	-	-	-
301313-640000	Motor Vehicle/Road Equipment (%)	31,400	-	-	-	-
301313-640001	Machinery & Equipment (%)	7,500	-	-	-	-
301313-660103	Median Improvements	54,841	15,737	-	-	300,000
301313-660254	Utility Undergrounding	-	-	1,161,200	1,161,200	-
Total Capital - Streetscapes		**108,552**	**18,244**	**1,161,200**	**1,161,200**	**300,000**
Capital - Snow & Ice Removal						
301314-640001	Machinery & Equipment (%)	5,982	7,500	-	-	-
301314-640135	Snow & Ice Attachment	14,930	-	31,500	31,500	-
301314-640140	Sander Box Leg Kit	-	11,083	-	9,200	-
Total Capital - Snow & Ice Removal		**20,912**	**18,583**	**31,500**	**40,700**	**-**
Capital - Parks						
301511-630048	Playground Replacement (%)	21,507	94,312	-	-	30,000
301511-630067	Heritage Restroom Renovation	3,375	131,954	-	-	-
301511-630151	Miners Field Fencing Upgrade (%)	152	25,546	-	-	-
301511-630163	Park Improvements	-	-	-	-	300,000
301511-640001	Parks Equipment Replacement (%)	-	-	20,000	20,000	20,000
301511-640142	Wood Chipper (%)	-	-	-	-	38,250
Total Capital - Parks		**25,034**	**251,813**	**20,000**	**20,000**	**388,250**
Capital - Open Space Trail Maintenance						
301524-630158	Fence Replacement - 1501 Empire	-	-	45,000	45,000	-
301524-660252	Coyote Run Slope Mitigation (%)	308,211	(58,529)	-	-	-
301524-660290	Open Space/Trail Improvements	-	-	-	-	150,000
Total Capital - Open Space Trail Maintenance		**308,211**	**(58,529)**	**45,000**	**45,000**	**150,000**
Capital - Open Space New Trails						
301528-660068	South Street Underpass (%)	20,753	-	-	-	-
301528-660069	BNSF RR Underpass/N Drainage (%)	3,496	-	-	-	-
Total Capital - Open Space New Trails		**24,248**	**-**	**-**	**-**	**-**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Capital - Adult Activities						
301532-640046	Fitness Equipment	18,241	-	-	-	-
Total Capital - Adult Activities		**18,241**	**-**	**-**	**-**	**-**
Capital - Golf Course						
301537-620132	Golf Maintenance Facility Improvements	-	-	147,500	147,500	-
301537-630161	Driving Range Improvements	-	-	40,000	40,000	-
301537-640000	Motor Vehicle/Road Equipment (%)	3,925	-	-	-	-
301537-640001	Machinery & Equipment	-	-	4,100	4,100	-
301537-640146	Golf Course Pond Aerator	-	-	11,000	11,000	-
Total Capital - Golf Course		**3,925**	**-**	**202,600**	**202,600**	**-**
Capital - Library Services						
301551-620036	Library Building Improvements	13,568	-	-	-	-
301551-630164	Library Plaza Improvements	-	-	-	-	122,500
301551-640030	Library Electric Vehicle Charging Station	-	-	20,000	20,000	-
Total Capital - Library Services		**13,568**	**-**	**20,000**	**20,000**	**122,500**
Capital - Museum Services						
301552-620038	Museum Campus Building Improvements	29,572	2,190	-	26,800	-
301552-620097	Historical Museum Campus (%)	-	30,090	-	-	-
301552-620113	Historical Museum Structural Work (%)	230	36,216	24,400	24,400	-
301552-620130	Museum HVAC Replacement	-	-	38,400	38,400	-
Total Capital - Museum Servcies		**29,802**	**68,496**	**62,800**	**89,600**	**-**
Capital - Cultural Arts & Special Events						
301553-620114	Center for the Arts Restoration	-	-	46,620	46,620	-
301553-630136	Community Park Stage Improvements	600	-	-	-	-
301553-640001	Machinery & Equipment (%)	1,498	3,023	-	-	-
Total Capital - Cultural Arts & Special Events		**2,098**	**3,023**	**46,620**	**46,620**	**-**
Capital - Business Retention & Development						
301651-630137	Downtown Patio Program Expansion	24,000	24,000	-	-	12,000
Total Capital - Business Retention & Development		**24,000**	**24,000**	**-**	**-**	**12,000**
Interfund Transfers						
301910-990208	Transfer to Recreation Fund	125,000	127,440	128,900	132,540	135,860
Total Interfund Transfers		**125,000**	**127,440**	**128,900**	**132,540**	**135,860**
Total Capital Projects Fund Expenditures		**6,976,978**	**11,011,841**	**16,449,760**	**16,271,100**	**8,885,450**
Ending Fund Balance		**9,707,496**	**6,662,286**	**(51,924)**	**383,706**	**1,660,436**

City of Louisville, Colorado
Impact Fee Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Fund Balance		**526,941**	**182,706**	**195,703**	**195,703**	**27,983**
General Revenue						
302001-461100	Interest Earnings	14,141	6,376	5,520	3,350	2,940
302001-461110	Net Incr (Decr) in Fair Value	2,928	932	-	-	-
Total General Revenue		**17,069**	**7,308**	**5,520**	**3,350**	**2,940**
Transportation Revenue						
302031-446100	Impact Fee - Transportation	233,872	331,939	531,840	175,000	194,060
Total Transportation Revenue		**233,872**	**331,939**	**531,840**	**175,000**	**194,060**
Parks Revenue						
302051-446500	Impact Fee - Parks and Trails	153,230	272,696	126,010	75,000	12,650
Total Parks Revenue		**153,230**	**272,696**	**126,010**	**75,000**	**12,650**
Cultural Services Revenue						
302055-446400	Impact Fee - Library	-	5,926	3,700	1,300	130
Total Cultural Services Revenue		**-**	**5,926**	**3,700**	**1,300**	**130**
Total Impact Fee Fund Revenue		**404,172**	**617,869**	**667,070**	**254,650**	**209,780**
Administration & Operations						
302120-540410	Prof Serv-Investment Fee	393	236	500	500	500
Total Administration & Operations		**393**	**236**	**500**	**500**	**500**
Interfund Transfers						
302910-990201	Transfer to Open Space & Parks	153,230	272,696	153,150	67,500	19,730
302910-990303	Transfer to Rec Center Construction	247,414	-	-	-	-
302910-990304	Transfer to Cap Project-Lib	113,493	-	4,070	196,870	270
302910-990307	Transfer to Cap Project-Transp	233,876	331,939	512,440	157,500	194,140
Total Interfund Transfers		**748,013**	**604,635**	**669,660**	**421,870**	**214,140**
Total Impact Fee Fund Expenditures		**748,406**	**604,871**	**670,160**	**422,370**	**214,640**
Ending Fund Balance		**182,706**	**195,703**	**192,613**	**27,983**	**23,123**

City of Louisville, Colorado
Recreation Center Construction Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Fund Balance		**2,827,427**	**264,720**	**213,046**	**213,046**	**215,046**
Recreation Revenue						
303053-433000	Grant Revenue	471,775	-	-	-	-
303053-461100	Interest Earnings	11,934	4,749	-	2,000	-
303053-461110	Net Incr (Decr) in Fair Value	-	248	-	-	-
303053-464110	Contribution from HPF	23,332	-	-	-	-
303053-465100	Insurance Recovery	347,167	-	-	-	-
Total Recreation Revenue		**854,208**	**4,997**	**-**	**2,000**	**-**
Interfund Transfers						
303001-980302	Transfer from Impact Fee Fund	247,414	-	-	-	-
Total Interfund Transfers		**247,414**	**-**	**-**	**-**	**-**
Total Recreation Center Bond Fund Revenue		**1,101,622**	**4,997**	**-**	**2,000**	**-**
Recreation Center Construction Administration & Ops						
303110-540410	Prof Serv-Investment Fee	411	131	-	-	-
Total Recreation Center Construction Admin & Ops		**411**	**131**	**-**	**-**	**-**
Capital Outlay - Recreation						
303120-620104	Rec Center Design	36,716	-	-	-	-
303120-620105	Rec Center Construction Mgmt	29,188	563	-	-	-
303120-620106	Rec Center Construction	3,598,015	55,977	-	-	93,500
Total Capital Outlay - Recreation		**3,663,918**	**56,540**	**-**	**-**	**93,500**
Total Recreation Center Bond Fund Expenditures		**3,664,329**	**56,671**	**-**	**-**	**93,500**
Ending Fund Balance		**264,720**	**213,046**	**213,046**	**215,046**	**121,546**

City of Louisville, Colorado
Recreation Center Debt Service Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Fund Balance		**14,604**	**46,213**	**204,031**	**204,031**	**396,601**
General Revenue						
402001-411000	Property Tax	1,760,880	1,886,607	1,916,770	1,913,250	2,100,280
402001-419200	Penalty & Int on Delq Taxes	-	-	-	5,600	5,000
402001-461100	Interest Earnings	13,146	11,437	15,520	15,920	31,270
402001-461110	Net Incr (Decr) in Fair Value	198	238	-	-	-
Total General Revenue		**1,774,223**	**1,898,281**	**1,932,290**	**1,934,770**	**2,136,550**
Total Recreation Center Debt Service Fund Revenue		**1,774,223**	**1,898,281**	**1,932,290**	**1,934,770**	**2,136,550**
Debt Service						
402111-538250	Bond Maint Fees-Paying Agent	300	300	300	300	300
402111-540410	Prof Serv-Investment Fee	314	363	300	300	300
402111-570100	Principal-Bonds	680,000	705,000	735,000	735,000	765,000
402111-570500	Interest-Bonds	1,062,000	1,034,800	1,006,600	1,006,600	977,200
Total Debt Service		**1,742,614**	**1,740,463**	**1,742,200**	**1,742,200**	**1,742,800**
Total Recreation Center Debt Service Fund Expenditures		**1,742,614**	**1,740,463**	**1,742,200**	**1,742,200**	**1,742,800**
Ending Fund Balance		**46,213**	**204,031**	**394,121**	**396,601**	**790,351**

City of Louisville, Colorado
Water Utility Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Working Capital (Budget Basis)		**15,103,253**	**16,287,695**	**18,838,410**	**18,838,410**	**17,448,180**
Utilities Revenue						
501032-433000	Grant Revenues	-	5,000	-	-	-
501032-443010	Unclassified Charges for Servs	50,627	2,305	63,520	50,000	50,000
501032-443100	Commercial Users Fee	2,315,786	2,790,289	2,473,800	2,469,960	2,469,960
501032-443200	Residential User Fee	3,207,880	3,967,247	3,416,200	3,420,160	3,420,160
501032-443610	Tap Fees	2,853,800	2,148,976	2,994,530	1,550,300	702,200
501032-443900	Delinquent Charges	33,217	5,535	31,110	5,540	27,700
501032-461000	Miscellaneous Revenues	53,480	9,527	50,000	50,000	50,000
501032-461100	Interest Earnings	355,177	247,118	82,380	134,880	206,410
501032-461110	Net Incr (Decr) in Fair Value	71,728	22,487	-	-	-
501032-462140	Water Lease User Fees	1,446	13,670	-	32,320	-
501032-462150	Solar Powr Renew Energy Credit	88,265	66,151	62,000	62,000	62,000
501032-463100	Real Property Rental Income	40,208	22,617	40,210	40,210	40,210
501032-464109	Contribution from Northern Water	32,721	20,011	-	-	-
501032-465100	Insurance Recovery	65,874	-	-	-	-
501032-469100	Cash Over/Short	-	(5)	-	-	-
501032-492100	Proceeds from Sale of Assets	-	2,750	5,400,000	5,400,000	-
Total Utilities Revenue		**9,170,209**	**9,323,678**	**14,613,750**	**13,215,370**	**7,028,640**
Total Water Utility Fund Revenue		**9,170,209**	**9,323,678**	**14,613,750**	**13,215,370**	**7,028,640**
Central Fund-Wide Charges						
501110-511000	Regular Salaries	320,886	357,072	366,710	366,710	454,700
501110-511200	Overtime Pay	1,407	4,068	2,000	2,000	2,000
501110-512000	FICA Expense	22,072	23,906	25,670	25,670	31,670
501110-512100	Retirement Contribution	20,602	22,051	23,220	23,220	28,200
501110-512200	Workers Compensation	2,431	2,827	2,810	2,810	3,800
501110-513000	Medical Insurance	27,331	30,525	36,790	36,790	54,610
501110-513100	Dental Insurance	1,938	2,058	2,480	2,480	3,660
501110-513200	Vision Insurance	457	507	570	570	750
501110-513300	Life, AD&D & LTD Insurance	2,608	2,799	2,970	2,970	3,400
501110-513400	Employee Assistance Plan	82	131	90	90	110
501110-532100	Insurance	44,021	58,448	64,300	67,450	70,730
501110-532220	Business and Auto Allowance	2,716	2,914	2,750	2,750	2,750
501110-535010	Communication Svcs-Cell Phone	607	1,070	1,000	1,000	1,000
501110-538170	Refunds	3,748	3,500	3,600	3,600	3,600
501110-540100	Prof Serv-Audit	17,833	16,240	20,000	20,000	20,000
501110-540410	Prof Serv-Investment Fee	7,910	8,366	8,500	8,500	8,500
501110-540415	Prof Serv-Bank Charges	8,812	8,448	9,000	9,000	9,000
501110-542000	Legal-General	5,076	4,091	5,000	7,060	5,000
Total Central Fund-Wide Charges		**490,537**	**549,019**	**577,460**	**582,670**	**703,480**
Utility Billing						
501210-511000	Regular Salaries	29,257	29,113	33,470	33,470	35,360
501210-511200	Overtime Pay	3,061	3,302	3,000	3,000	3,000
501210-512000	FICA Expense	2,390	2,418	2,740	2,740	2,830
501210-512100	Retirement Contribution	1,753	1,763	2,000	2,000	2,110
501210-512200	Workers Compensation	1,003	863	840	840	940
501210-513000	Medical Insurance	4,900	5,043	4,930	4,930	6,820
501210-513100	Dental Insurance	306	304	280	280	450
501210-513200	Vision Insurance	89	91	90	90	90

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
501210-513300	Life, AD&D & LTD Insurance	303	306	300	300	320
501210-513400	Employee Assistance Plan	16	16	20	20	20
501210-520100	Office Supplies	475	29	100	100	100
501210-523100	Uniforms and Clothing	173	194	180	180	180
501210-532200	Printing	4,686	3,984	7,000	7,000	7,000
501210-535010	Communication Svcs-Cell Phone	217	314	300	300	300
501210-535200	Postage	13,143	15,120	15,000	15,000	15,000
501210-540415	Prof Serv-Bank Charges	25,954	35,596	32,000	32,000	32,000
501210-540900	Prof Serv-Other	38,340	41,539	40,000	40,000	40,000
501210-550020	Parts/Repairs/Maint-Equip	1,000	1,000	1,000	1,000	1,000
501210-550100	Parts/Repairs/Maint-Software	6,348	7,763	6,500	6,500	6,500
Total Utility Billing		**133,414**	**148,759**	**149,750**	**149,750**	**154,020**
Water Utility Engineering						
501422-511000	Regular Salaries	57,212	52,250	60,660	60,660	83,410
501422-511200	Overtime Pay	424	2,050	900	900	900
501422-512000	FICA Expense	4,261	4,108	4,620	4,620	6,230
501422-512100	Retirement Contribution	3,113	2,978	3,390	3,390	4,640
501422-512200	Workers Compensation	584	535	490	490	900
501422-513000	Medical Insurance	5,739	5,240	6,520	6,520	9,170
501422-513100	Dental Insurance	398	305	400	400	560
501422-513200	Vision Insurance	113	106	120	120	150
501422-513300	Life, AD&D & LTD Insurance	505	463	440	440	650
501422-513400	Employee Assistance Plan	19	17	20	20	20
501422-520100	Office Supplies	392	376	460	460	460
501422-521000	Computer Supplies	-	40	20	20	20
501422-521100	Computer Supplies-Software	47	226	100	100	100
501422-522120	Operating Supplies-Safety	37	187	60	60	60
501422-522500	Non-Capital Furn/Equip/Tools	517	304	300	300	300
501422-522900	Miscellaneous Supplies	68	72	100	100	100
501422-532200	Printing	469	213	300	300	300
501422-532230	Dues/Subscriptions/Books	821	468	500	500	500
501422-535010	Communication Svcs-Cell Phone	229	199	200	200	200
501422-550090	Parts/Repairs/Maint-Copiers	443	297	500	500	500
501422-550100	Parts/Repairs/Maint-Software	-	17	-	-	-
Total Water Utility Engineering		**75,392**	**70,451**	**80,100**	**80,100**	**109,170**
Water Plant Operations						
501461-511000	Regular Salaries	437,120	439,200	384,900	384,900	497,980
501461-511100	Variable Salaries	45,144	27,357	53,540	53,540	55,680
501461-511200	Overtime Pay	25,471	31,841	27,000	27,000	28,000
501461-512000	FICA Expense	39,118	35,888	30,310	30,310	43,230
501461-512100	Retirement Contribution	26,253	24,965	22,660	22,660	28,930
501461-512200	Workers Compensation	10,663	9,740	6,770	6,770	10,690
501461-513000	Medical Insurance	66,155	69,499	64,350	64,350	73,680
501461-513100	Dental Insurance	4,604	4,797	4,250	4,250	4,610
501461-513200	Vision Insurance	1,257	1,187	940	940	1,060
501461-513300	Life, AD&D & LTD Insurance	4,444	4,386	3,650	3,650	4,370
501461-513400	Employee Assistance Plan	142	324	170	170	220
501461-520100	Office Supplies	674	1,518	1,000	1,000	1,000
501461-521000	Computer Supplies	290	425	300	300	300
501461-521100	Computer Supplies-Software	1,237	-	-	-	-
501461-521200	Non-Capital Computer Hardware	1,856	2,519	2,000	2,000	2,000
501461-522010	Operating Supplies-Chemicals	261,142	277,813	310,000	310,000	275,000
501461-522020	Operating Supplies-Laboratory	27,784	33,907	35,000	35,000	30,000
501461-522100	Operating Supplies-Signs	608	-	300	300	300
501461-522120	Operating Supplies-Safety	3,985	4,439	4,000	4,000	4,000
501461-522500	Non-Capital Furn/Equip/Tools	1,822	5,228	2,500	2,500	2,500
501461-522900	Miscellaneous Supplies	546	965	1,000	1,000	1,000
501461-523100	Uniforms and Clothing	2,312	1,284	2,000	2,000	2,000

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
501461-525100	Auto Expense-Parts & Repairs	5,859	1,418	5,000	5,000	5,000
501461-525200	Auto Expense-Tires	-	-	750	750	750
501461-525300	Gas & Oil	6,976	2,822	6,000	6,000	6,500
501461-532200	Printing	3,625	4,753	3,750	3,750	3,750
501461-532230	Dues/Subscriptions/Books	12,107	10,870	12,500	12,500	12,500
501461-535010	Communication Svcs-Cell Phone	2,201	1,932	2,000	2,000	2,000
501461-535030	Comm Svcs-Internet/Cable	735	963	800	800	800
501461-535200	Postage	2,975	3,892	3,800	3,800	3,800
501461-536000	Rentals-Equipment	-	-	250	250	250
501461-536010	Rentals-Uniform	11,264	12,488	12,000	12,000	12,000
501461-537050	Water Week Education	219	-	500	500	500
501461-538101	Travel, Training, & Meetings	5,453	2,297	4,000	4,000	4,000
501461-538502	BOD TSS Surcharge	1,000	25,268	61,000	61,000	38,000
501461-540160	Prof Serv-Laboratory	16,114	21,836	30,000	30,000	30,000
501461-540170	Prof Serv-Info Systems	37,263	36,482	40,000	40,000	40,000
501461-540190	Prof Serv-Lead/Copper	10,687	13,592	14,500	14,500	14,500
501461-540585	Prof Serv-Sludge Removal	22,790	35,435	30,000	30,000	30,000
501461-540900	Prof Serv-Other	20,591	13,608	30,000	30,000	5,750
501461-540910	Prof Serv-Consulting	255	3,832	500	500	500
501461-550000	Parts/Repairs/Maint-Bldgs/Fac	64,640	-	-	-	-
501461-550020	Parts/Repairs/Maint-Equip	109,122	111,768	123,000	123,000	123,000
501461-550030	Parts/Repairs/Maint-Grounds	4,333	7,826	6,500	6,500	6,500
501461-550090	Parts/Repairs/Maint-Copiers	1,138	1,636	-	-	-
501461-550100	Parts/Repairs/Maint-Software	12,028	6,323	12,500	12,500	12,500
501461-580040	Computer Replacement	3,251	-	2,440	2,440	2,440
Total Water Plant Operations		**1,317,251**	**1,296,321**	**1,358,430**	**1,358,430**	**1,421,590**
Raw Water Operations						
501462-511000	Regular Salaries	42,205	47,926	41,970	41,970	54,550
501462-511200	Overtime Pay	2,786	3,507	2,500	2,500	2,500
501462-512000	FICA Expense	3,433	3,688	3,270	3,270	4,230
501462-512100	Retirement Contribution	2,539	2,725	2,450	2,450	3,140
501462-512200	Workers Compensation	892	884	750	750	1,060
501462-513000	Medical Insurance	7,082	7,538	7,010	7,010	8,040
501462-513100	Dental Insurance	469	524	460	460	500
501462-513200	Vision Insurance	123	129	100	100	120
501462-513300	Life, AD&D & LTD Insurance	429	477	390	390	480
501462-513400	Employee Assistance Plan	21	25	20	20	30
501462-522010	Operating Supplies-Chemicals	2,400	7,676	2,500	3,630	2,500
501462-531000	Ditch Assessment	72,578	70,533	75,000	75,000	75,000
501462-531010	Marshall Lake Assessments	12,043	-	-	-	-
501462-531020	Marshall Storage/Carriage Fees	12,839	24,952	25,500	41,730	26,000
501462-531030	NCWCD CBT Annual Assessments	180,220	229,405	218,000	218,000	221,000
501462-531050	NCWCD SWSP Yearly Maintenance	85,046	112,674	120,000	120,000	120,000
501462-531060	NCWCD-SWSP Pumping Charges	-	-	10,000	10,000	10,000
501462-534010	Utility Services-Electricity	1,789	1,819	2,500	3,350	2,500
501462-535010	Communication Svcs-Cell Phone	55	61	60	60	60
501462-538101	Travel, Training, & Meetings	165	-	-	-	-
501462-540550	Prof Serv-Landfill	-	918	1,000	1,000	1,000
501462-540900	Prof Serv-Other	25,527	31,346	17,750	17,750	-
501462-540910	Prof Serv-Consulting	137,174	146,388	150,000	150,000	150,000
501462-542000	Legal-General	30,481	80,947	120,000	120,000	75,000
501462-542028	Legal-Vranesh & Raisch	989	3,264	-	-	-
501462-542032	Legal-Eldora	632	-	-	-	-
501462-542051	Legal-LSV Coal Creek	2,492	-	-	-	-
501462-542064	Legal-Windy Gap	10,848	26,480	-	-	-
501462-550000	Parts/Repairs/Maint-Bldgs/Fac	-	85	-	-	-
501462-550020	Parts/Repairs/Maint-Equip	18,470	3,692	5,000	5,000	5,000
501462-550030	Parts/Repairs/Maint-Grounds	14,613	3,988	5,000	5,000	5,000
Total Raw Water Operations		**668,341**	**811,650**	**811,230**	**829,440**	**767,710**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Water Distribution						
501463-511000	Regular Salaries	228,378	250,245	282,090	282,090	295,400
501463-511200	Overtime Pay	19,656	22,352	20,000	20,000	20,000
501463-512000	FICA Expense	18,505	20,054	22,750	22,750	23,300
501463-512100	Retirement Contribution	13,598	14,641	16,620	16,620	17,350
501463-512200	Workers Compensation	6,046	7,374	6,470	6,470	7,060
501463-513000	Medical Insurance	36,381	39,201	38,870	38,870	52,760
501463-513100	Dental Insurance	2,354	2,434	2,310	2,310	3,590
501463-513200	Vision Insurance	659	704	690	690	710
501463-513300	Life, AD&D & LTD Insurance	2,333	2,534	2,620	2,620	2,650
501463-513400	Employee Assistance Plan	80	180	140	140	130
501463-520100	Office Supplies	78	46	100	100	100
501463-521200	Non-Capital Computer Hardware	21	10	-	-	-
501463-522120	Operating Supplies-Safety	3,652	2,091	2,500	2,500	2,500
501463-522240	Meter Pits & Meters	7,900	35,429	25,000	30,000	25,000
501463-522500	Non-Capital Furn/Equip/Tools	5,044	5,221	5,000	5,000	5,000
501463-523100	Uniforms and Clothing	1,834	1,907	2,500	2,500	2,500
501463-525100	Auto Expense-Parts & Repairs	6,270	11,820	5,000	5,000	5,000
501463-525200	Auto Expense-Tires	2,614	803	1,000	1,000	1,000
501463-525300	Gas & Oil	16,055	13,647	16,000	16,000	16,000
501463-535010	Communication Svcs-Cell Phone	1,938	2,668	1,700	1,700	1,700
501463-535030	Comm Svcs-Internet/Cable	648	623	240	240	240
501463-538101	Travel, Training, & Meetings	5,440	4,889	7,500	7,500	7,500
501463-540550	Prof Serv-Landfill	4,990	2,079	9,000	9,000	9,000
501463-540900	Prof Serv-Other	20,289	21,358	22,210	22,210	7,960
501463-540910	Prof Serv-Consulting	-	9,570	5,000	5,000	5,000
501463-550020	Parts/Repairs/Maint-Equip	5,749	8,742	7,750	7,750	7,750
501463-550060	Parts/Repairs/Maint-Util Lines	23,047	23,449	25,000	25,000	25,000
501463-550100	Parts/Repairs/Maint-Software	5,389	5,658	7,000	7,000	7,000
Total Water Distribution		**438,944**	**509,729**	**535,060**	**540,060**	**551,200**
Water Treatment Plant Building Maintenance						
501464-511000	Regular Salaries	19,609	19,760	20,700	20,700	20,340
501464-511200	Overtime Pay	524	179	150	150	150
501464-512000	FICA Expense	1,480	1,487	1,520	1,520	1,490
501464-512100	Retirement Contribution	1,069	1,101	1,150	1,150	1,130
501464-512200	Workers Compensation	483	456	460	460	500
501464-513000	Medical Insurance	3,112	2,747	2,820	2,820	3,610
501464-513100	Dental Insurance	228	193	190	190	200
501464-513200	Vision Insurance	53	49	50	50	40
501464-513300	Life, AD&D & LTD Insurance	194	193	200	200	170
501464-513400	Employee Assistance Plan	8	8	10	10	10
501464-522110	Operating Supplies-Janitorial	903	1,128	1,060	1,060	1,060
501464-522500	Non-Capital Furn/Equip/Tools	72	73	-	-	-
501464-522900	Miscellaneous Supplies	945	547	800	800	800
501464-523100	Uniforms and Clothing	72	72	100	100	100
501464-534000	Utility Services-Gas	10,008	8,653	10,000	10,000	10,000
501464-534010	Utility Services-Electricity	112,820	122,611	120,000	120,000	120,000
501464-534020	Utility Service-Trash Removal	2,734	3,353	2,920	2,920	2,920
501464-534040	Utility Service-Haz Waste Disp	-	-	2,000	2,000	2,000
501464-535000	Communication Svcs-Telephone	1,609	1,741	1,590	1,590	1,590
501464-535010	Communication Svcs-Cell Phone	121	121	150	150	150
501464-535040	Communication Svcs-T1 Line	549	541	600	600	600
501464-540300	Prof Serv-Custodial	9,846	10,526	11,000	11,000	11,000
501464-547010	Prof Serv-Pest Control	2,020	1,343	2,000	2,000	2,000
501464-550000	Parts/Repairs/Maint-Bldgs/Fac	68,649	58,508	26,500	26,500	10,000
501464-550020	Parts/Repairs/Maint-Equip	1,053	3,470	1,000	1,000	1,000
501464-550070	Parts/Repairs/Maint-HVAC	36	5,626	5,000	5,000	5,000
501464-550130	Parts/Repairs/Maint-Security	103	1,412	1,000	1,000	1,000

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
501464-550140	Parts/Repairs/Maint-Painting	-	-	1,000	1,000	-
501464-550150	Parts/Repairs/Maint-Fire Syste	170	557	200	200	200
501464-550160	Parts/Repairs/Maint-Electrical	1,420	777	1,700	1,700	1,700
501464-550170	Parts/Repairs/Maint-Plumbing	72	170	300	300	300
501464-550180	Parts/Repairs/Maint-Lighting	-	-	250	250	250
Total Water Treatment Plant Building Maintenance		**239,961**	**247,402**	**216,420**	**216,420**	**199,310**
Debt Service						
501111-538250	Bond Maint Fees-Paying Agent	330	330	350	350	350
501111-570300	Principal-Notes	760,000	785,000	795,000	795,000	820,000
501111-570350	Principal - Capital Leases	59,093	62,943	65,930	65,930	68,820
501111-570600	Interest-Notes	116,944	99,654	81,880	81,880	62,240
501111-570650	Interest - Capital Leases	44,183	38,356	35,460	35,460	32,570
Total Debt Service		**980,550**	**986,282**	**978,620**	**978,620**	**983,980**
Replacement Capital - Public Works						
501498-640000	Motor Vehicle/Road Equipment (%)	177,242	-	169,650	169,650	-
501498-640001	Machinery & Equipment (%)	1,498	34,423	-	-	54,390
501498-640045	Meters	164,317	-	79,280	79,280	-
501498-640121	WTP Resvr Treat Boat & Trailer	28,138	-	-	-	-
501498-640147	Backhoe Replacement (%)	-	-	78,750	73,090	-
501498-640148	Chemical Mixing Equipment Replacement	-	-	-	-	32,500
501498-660122	Pump R and R	-	-	84,000	84,000	276,000
501498-660124	Valve R and R	-	-	35,000	42,000	-
501498-660182	Water Line Replacement	1,587,560	28,658	1,960,780	1,960,780	391,000
501498-660205	PRV Replacement	-	-	110,000	110,000	-
501498-660221	HBWTP Filter Media Replacement	857	-	-	-	-
501498-660234	Tube Settler Replacement	462,168	-	-	-	-
501498-660237	Water Tank Int Structure Maint	10,714	12,167	426,500	426,500	30,000
501498-660259	Floride Equipment Replacement	12,053	52,245	238,930	238,930	-
501498-660282	HBWTP Recycle Tank Maintenance	-	103	195,000	195,000	-
Total Replacement Capital - Public Works		**2,444,548**	**127,595**	**3,377,890**	**3,379,230**	**783,890**
Capital - Public Works						
501499-600025	Fire Hydrant Painting	40,733	37	-	-	-
501499-620119	Utilities Electrical Assessment (%)	-	-	132,500	132,500	100,000
501499-620136	Lactation Pod	-	-	12,000	11,000	-
501499-630146	Marshall Lake Sediment Control	-	-	600,000	-	710,000
501499-640116	Water Plants Disinfection Eval	134,333	709,427	-	-	-
501499-640127	Excavation Shoring Box (%)	8,486	-	-	-	-
501499-640131	Water Utility Trucks	69,840	-	-	-	-
501499-650035	ERP System	3,370	992	-	-	-
501499-650080	Water Facilities SCADA Upgrade	24,178	7,907	-	-	-
501499-660190	NCWCD-Windy Gap Firming Proj	315,000	378,000	1,500,000	378,000	630,960
501499-660207	SCWTP Pump Station Improvement	62	-	-	-	-
501499-660210	Water Facilities Security Upgr	2,406	-	-	-	-
501499-660211	Howard Diversion Upgrades	2,907	3,201	122,630	122,630	-
501499-660212	SCWTP Recycle Pond Maintenance	57,000	-	29,000	29,000	-
501499-660223	Raw Water Line Lowering	3,590	-	-	-	-
501499-660230	HBWTP HVAC Upgrade	225	-	-	-	-
501499-660231	Louisville Lateral Ditch Pipin	3,011	-	-	-	-
501499-660236	SBR Ditch Lining	-	76,287	279,970	279,970	218,500
501499-660240	Howard Berry Weather Station	-	5,000	-	8,520	-
501499-660243	Louisville Pipeline Flow Control	287,921	124,711	-	-	-
501499-660244	HBWTP Upgrades	22,719	-	-	-	-
501499-660245	SCWTP Upgrades	124,304	24,486	-	-	-
501499-660260	WTP Vault Painting	-	82,719	142,280	142,280	-
501499-660261	WTP Raw Water Study	-	97	196,980	196,980	-
501499-660274	NCWCD SWSP Eastern Pump Station	-	152,559	-	-	-
501499-660275	NCWCD SWSP Transmission Capacity	96,645	460,331	3,140,000	3,140,000	-

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
501499-660283	Process Pipe Evaluation	-	-	-	-	80,000
501499-660284	Utility Master Plan (%)	-	-	-	-	125,000
501499-660289	Raw Water Infrastructure	-	-	1,000,000	1,000,000	-
501499-670000	Water Rights Acquisition	100	-	1,050,000	1,050,000	1,250,000
Total Capital - Public Works		**1,196,829**	**2,025,753**	**8,205,360**	**6,490,880**	**3,114,460**
Total Water Utility Fund Expenditures		**7,985,767**	**6,772,963**	**16,290,320**	**14,605,600**	**8,788,810**
Ending Working Capital (Budget Basis)		**16,287,695**	**18,838,410**	**17,161,840**	**17,448,180**	**15,688,010**

City of Louisville, Colorado
Wastewater Utility Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Working Capital (Budget Basis)		**5,619,330**	**5,980,547**	**6,505,526**	**6,505,526**	**5,192,516**
Utilities Revenue						
502032-443050	Reuse Water User Fees	54,233	66,125	50,000	50,000	50,000
502032-443100	Commercial Users Fee	992,703	1,084,032	1,026,000	1,049,990	1,069,940
502032-443200	Residential User Fee	2,671,757	2,934,484	2,774,000	2,769,860	2,825,810
502032-443300	Pretreatment Fees	6,001	39,186	41,500	41,500	41,500
502032-443430	RV Dump Station Fees	10,220	10,900	10,000	13,800	13,800
502032-443610	Tap Fees	248,160	245,560	319,500	150,000	60,400
502032-443900	Delinquent Charges	7,238	1,556	4,000	2,000	5,000
502032-461000	Miscellaneous Revenues	17,688	810	-	-	-
502032-461100	Interest Earnings	131,075	85,460	41,120	43,520	59,740
502032-461110	Net Incr (Decr) in Fair Value	27,751	7,804	-	-	-
502032-462150	Solar Powr Renew Energy Credit	7,028	7,306	8,000	8,000	8,000
502032-463100	Real Property Rental Income	40,208	22,617	40,210	40,210	40,210
502032-465100	Insurance Recovery	5,974	-	-	-	-
502032-492100	Proceeds from Sale of Assets	6,000	-	-	-	-
Total Utilities Revenue		**4,226,036**	**4,505,841**	**4,314,330**	**4,168,880**	**4,174,400**
Total Wastewater Utility Fund Revenue		**4,226,036**	**4,505,841**	**4,314,330**	**4,168,880**	**4,174,400**
Central Fund-Wide Charges						
502110-511000	Regular Salaries	221,193	253,816	259,040	259,040	314,500
502110-511200	Overtime Pay	529	1,783	1,000	1,000	1,000
502110-512000	FICA Expense	15,164	16,862	18,140	18,140	21,870
502110-512100	Retirement Contribution	13,997	15,303	16,140	16,140	19,280
502110-512200	Workers Compensation	1,790	2,117	2,130	2,130	2,770
502110-513000	Medical Insurance	18,756	21,014	25,370	25,370	35,960
502110-513100	Dental Insurance	1,328	1,396	1,680	1,680	2,410
502110-513200	Vision Insurance	317	355	400	400	500
502110-513300	Life, AD&D & LTD Insurance	1,784	1,978	2,100	2,100	2,330
502110-513400	Employee Assistance Plan	56	59	70	70	90
502110-532100	Insurance	58,803	82,075	90,310	94,720	99,340
502110-532120	Insurance- Deductibles	6,714	625	-	-	-
502110-532220	Business and Auto Allowance	2,106	2,226	2,100	2,100	2,100
502110-535010	Communication Svcs-Cell Phone	495	796	600	600	600
502110-540100	Prof Serv-Audit	8,662	7,888	9,500	9,500	9,500
502110-540410	Prof Serv-Investment Fee	2,843	2,928	3,300	3,300	3,300
502110-540415	Prof Serv-Bank Charges	4,285	3,946	4,250	4,250	4,250
502110-542000	Legal-General	-	2,925	1,500	1,500	1,500
Total Central Fund-Wide Charges		**358,823**	**418,092**	**437,630**	**442,040**	**521,300**
Utility Billing						
502210-511000	Regular Salaries	29,257	29,113	33,470	33,470	35,360
502210-511200	Overtime Pay	3,061	3,302	3,000	3,000	3,000
502210-512000	FICA Expense	2,390	2,418	2,740	2,740	2,830
502210-512100	Retirement Contribution	1,753	1,763	2,000	2,000	2,110
502210-512200	Workers Compensation	1,003	863	840	840	940
502210-513000	Medical Insurance	4,900	5,043	4,930	4,930	6,820
502210-513100	Dental Insurance	306	304	280	280	450
502210-513200	Vision Insurance	89	91	90	90	90
502210-513300	Life, AD&D & LTD Insurance	303	306	300	300	320
502210-513400	Employee Assistance Plan	16	16	20	20	20

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
502210-520100	Office Supplies	475	29	100	100	100
502210-523100	Uniforms and Clothing	173	194	180	180	180
502210-532200	Printing	4,686	3,267	4,000	4,000	4,000
502210-535010	Communication Svcs-Cell Phone	217	314	300	300	300
502210-535200	Postage	13,143	15,120	15,000	15,000	15,000
502210-540415	Prof Serv-Bank Charges	25,234	34,877	30,000	30,000	30,000
502210-540900	Prof Serv-Other	19,170	20,770	20,000	20,000	20,000
502210-550020	Parts/Repairs/Maint-Equip	1,000	1,000	1,000	1,000	1,000
502210-550100	Parts/Repairs/Maint-Software	4,628	5,957	4,500	4,500	4,500
Total Utility Billing		**111,805**	**124,747**	**122,750**	**122,750**	**127,020**
Wastewater Utility Engineering						
502423-511000	Regular Salaries	35,444	29,163	35,550	35,550	54,500
502423-511200	Overtime Pay	77	180	50	50	50
502423-512000	FICA Expense	2,613	2,243	2,660	2,660	3,990
502423-512100	Retirement Contribution	1,922	1,633	1,950	1,950	3,000
502423-512200	Workers Compensation	321	247	220	220	550
502423-513000	Medical Insurance	3,508	2,967	4,000	4,000	6,470
502423-513100	Dental Insurance	267	171	250	250	400
502423-513200	Vision Insurance	70	63	70	70	110
502423-513300	Life, AD&D & LTD Insurance	296	241	220	220	400
502423-513400	Employee Assistance Plan	10	8	10	10	10
502423-520100	Office Supplies	392	376	350	350	350
502423-521000	Computer Supplies	-	40	20	20	20
502423-521100	Computer Supplies-Software	47	226	100	100	100
502423-522120	Operating Supplies-Safety	37	187	60	60	60
502423-522500	Non-Capital Furn/Equip/Tools	517	304	300	300	300
502423-522900	Miscellaneous Supplies	68	72	230	230	230
502423-532200	Printing	333	349	300	300	300
502423-532230	Dues/Subscriptions/Books	821	468	500	500	500
502423-535010	Communication Svcs-Cell Phone	127	96	150	150	150
502423-540711	Prof Serv-Sewer Main Video	46,291	18,657	25,000	25,000	25,000
502423-550090	Parts/Repairs/Maint-Copiers	443	297	300	300	300
502423-550100	Parts/Repairs/Maint-Software	-	17	-	-	-
Total Wastewater Utility Engineering		**93,604**	**58,007**	**72,290**	**72,290**	**96,790**
Wastewater Collections						
502471-511000	Regular Salaries	113,768	119,831	136,150	136,150	138,530
502471-511200	Overtime Pay	9,583	11,433	10,000	10,000	10,000
502471-512000	FICA Expense	9,245	9,741	11,010	11,010	11,010
502471-512100	Retirement Contribution	6,801	7,107	8,040	8,040	8,170
502471-512200	Workers Compensation	3,341	3,039	3,040	3,040	3,200
502471-513000	Medical Insurance	17,876	19,642	19,830	19,830	24,700
502471-513100	Dental Insurance	1,135	1,226	1,160	1,160	1,620
502471-513200	Vision Insurance	317	342	340	340	330
502471-513300	Life, AD&D & LTD Insurance	1,170	1,229	1,260	1,260	1,250
502471-513400	Employee Assistance Plan	58	60	60	60	60
502471-521200	Non-Capital Computer Hardware	21	10	50	50	50
502471-522120	Operating Supplies-Safety	4,128	3,467	3,500	3,500	3,500
502471-522500	Non-Capital Furn/Equip/Tools	960	2,389	1,450	1,450	1,450
502471-523100	Uniforms and Clothing	1,258	1,264	1,500	1,500	1,500
502471-525100	Auto Expense-Parts & Repairs	347	60	1,000	1,000	1,000
502471-525200	Auto Expense-Tires	-	-	500	500	500
502471-534000	Utility Services-Gas	992	1,122	1,000	1,000	1,000
502471-534010	Utility Services-Electricity	11,149	13,863	10,000	10,000	10,000
502471-535000	Communication Svcs-Telephone	1,268	1,221	1,250	1,250	1,250
502471-535010	Communication Svcs-Cell Phone	780	1,088	1,000	1,000	1,000
502471-535030	Comm Svcs-Internet/Cable	502	475	350	350	350
502471-538101	Travel, Training, & Meetings	3,168	1,767	3,500	3,500	3,500
502471-540550	Prof Serv-Landfill	1,481	696	2,760	2,760	2,760

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
502471-540900	Prof Serv-Other	21,759	13,692	10,000	10,000	-
502471-550020	Parts/Repairs/Maint-Equip	6,283	6,352	2,500	6,760	2,500
502471-550021	Parts/Repairs/Maint-Steel Ranch	1,203	2,483	1,000	1,000	1,000
502471-550022	Parts/Repairs/Maint-NorthEnd	1,698	1,360	1,000	1,000	1,000
502471-550023	Parts/Repairs/Maint-CTC	5,864	20,698	15,000	15,000	5,000
502471-550060	Parts/Repairs/Maint-Util Lines	611	1,183	1,500	4,450	1,500
502471-550100	Parts/Repairs/Maint-Software	2,043	2,145	2,000	2,000	2,000
502471-550280	Parts/Repairs/Maint-Other	2,006	935	2,000	2,000	2,000
502471-580040	Computer Replacement	3,813	-	2,860	2,860	2,860
Total Wastewater Collections		**234,627**	**249,920**	**256,610**	**263,820**	**244,590**
Wastewater Treatment Plant Operations						
502472-511000	Regular Salaries	327,418	279,956	331,170	331,170	332,160
502472-511100	Variable Salaries	17,130	13,082	35,240	35,240	36,650
502472-511200	Overtime Pay	23,023	27,763	23,000	23,000	23,000
502472-512000	FICA Expense	28,222	24,837	27,880	27,880	28,050
502472-512100	Retirement Contribution	19,487	17,363	19,480	19,480	19,540
502472-512200	Workers Compensation	4,070	4,155	3,810	3,810	4,670
502472-512300	Unemployment Compensation	-	307	-	-	-
502472-513000	Medical Insurance	44,986	42,613	45,870	45,870	47,300
502472-513100	Dental Insurance	3,282	2,888	3,080	3,080	3,080
502472-513200	Vision Insurance	867	708	760	760	760
502472-513300	Life, AD&D & LTD Insurance	3,399	2,915	3,270	3,270	3,050
502472-513400	Employee Assistance Plan	108	193	140	140	140
502472-520100	Office Supplies	917	440	500	500	500
502472-521000	Computer Supplies	323	-	-	-	-
502472-521200	Non-Capital Computer Hardware	379	-	-	-	-
502472-522010	Operating Supplies-Chemicals	108,188	88,692	114,000	114,000	117,000
502472-522020	Operating Supplies-Laboratory	17,104	14,702	16,000	16,000	16,000
502472-522120	Operating Supplies-Safety	2,581	3,630	2,500	5,300	2,500
502472-522500	Non-Capital Furn/Equip/Tools	8,532	2,883	14,000	14,000	8,000
502472-522900	Miscellaneous Supplies	192	89	-	1,330	-
502472-523100	Uniforms and Clothing	2,239	2,983	2,500	2,500	2,500
502472-525100	Auto Expense-Parts & Repairs	847	2,827	1,500	1,500	1,500
502472-525200	Auto Expense-Tires	254	253	300	300	300
502472-525300	Gas & Oil	3,433	1,909	3,300	3,300	3,300
502472-532200	Printing	1,771	788	1,000	1,000	1,000
502472-532230	Dues/Subscriptions/Books	18,452	18,368	18,850	18,850	19,800
502472-535010	Communication Svcs-Cell Phone	1,822	1,344	1,550	1,550	1,550
502472-535030	Comm Svcs-Internet/Cable	95	328	350	350	350
502472-535200	Postage	112	1,842	2,000	3,000	-
502472-536000	Rentals-Equipment	586	330	600	600	600
502472-536010	Uniform-Rental	2,561	405	-	-	-
502472-536040	Rentals-Other	80	290	-	-	-
502472-538101	Travel, Training, & Meetings	6,922	4,194	4,000	4,000	4,000
502472-538999	Other Services and Charges	78	2,690	500	500	500
502472-540160	Prof Serv-Laboratory	33,352	35,176	37,000	37,000	37,000
502472-540560	Prof Serv-Biosolids Hauling	92,330	91,353	105,000	105,000	110,000
502472-540580	Prof Serv-SCADA	6,345	8,185	10,000	10,000	10,000
502472-540900	Prof Serv-Other	37,650	60,223	46,000	46,000	5,750
502472-550020	Parts/Repairs/Maint-Equip	27,302	91,480	167,000	167,000	37,000
502472-550030	Parts/Repairs/Maint-Grounds	2,950	2,570	1,000	1,440	1,000
502472-550100	Parts/Repairs/Maint-Software	7,046	9,692	12,000	12,000	12,000
Total Wastewater Treatment Plant Operations		**856,436**	**864,444**	**1,055,150**	**1,060,720**	**890,550**
Pretreatment						
502473-511000	Regular Salaries	14,572	22,997	30,520	30,520	30,580
502473-511200	Overtime Pay	723	1,634	2,000	2,000	2,000
502473-512000	FICA Expense	1,171	1,904	2,480	2,480	2,490
502473-512100	Retirement Contribution	840	1,378	1,790	1,790	1,790

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
502473-512200	Workers Compensation	177	543	740	740	850
502473-512300	Unemployment Compensation	12,384	-	-	-	-
502473-513000	Medical Insurance	764	755	850	850	760
502473-513100	Dental Insurance	39	138	200	200	200
502473-513200	Vision Insurance	41	44	60	60	60
502473-513300	Life, AD&D & LTD Insurance	151	215	310	310	280
502473-513400	Employee Assistance Plan	6	10	10	10	10
502473-520100	Office Supplies	49	-	100	100	100
502473-522020	Operating Supplies-Laboratory	27	1,883	2,000	2,000	2,000
502473-522500	Non-Capital Furn/Equip/Tools	-	195	400	400	250
502473-523100	Uniforms and Clothing	30	30	30	30	30
502473-532200	Printing	704	-	400	400	300
502473-532230	Dues/Subscriptions/Books	413	-	200	200	150
502473-535010	Communication Svcs-Cell Phone	60	41	60	60	60
502473-535200	Postage	-	-	500	500	400
502473-538101	Travel, Training, & Meetings	1,518	220	1,200	1,200	1,200
502473-538999	Other Services and Charges	76	359	350	350	-
502473-540160	Prof Serv-Laboratory	2,447	37,602	18,000	18,000	18,000
502473-540910	Prof Serv-Consulting	89,683	78,511	90,000	90,000	60,000
Total Pretreatment		**125,876**	**148,458**	**152,200**	**152,200**	**121,510**
Wastewater Treatment Plant Building Maintenance						
502474-511000	Regular Salaries	9,805	9,880	10,360	10,360	10,170
502474-511200	Overtime Pay	262	90	100	100	100
502474-512000	FICA Expense	740	744	770	770	750
502474-512100	Retirement Contribution	535	551	580	580	570
502474-512200	Workers Compensation	241	228	230	230	250
502474-513000	Medical Insurance	1,556	1,373	1,410	1,410	1,810
502474-513100	Dental Insurance	114	96	100	100	100
502474-513200	Vision Insurance	26	25	30	30	20
502474-513300	Life, AD&D & LTD Insurance	97	96	100	100	90
502474-513400	Employee Assistance Plan	4	4	-	-	-
502474-522110	Operating Supplies-Janitorial	837	856	1,490	1,490	1,490
502474-522500	Non-Capital Furn/Equip/Tools	36	36	-	-	-
502474-522900	Miscellaneous Supplies	91	-	100	100	100
502474-523100	Uniforms and Clothing	36	36	50	50	50
502474-534000	Utility Services-Gas	1,399	1,405	1,500	1,500	1,500
502474-534010	Utility Services-Electricity	237,550	286,463	265,000	265,000	250,000
502474-534020	Utility Service-Trash Removal	14,105	15,231	15,000	15,000	15,000
502474-535000	Communication Svcs-Telephone	577	625	640	640	640
502474-535010	Communication Svcs-Cell Phone	60	61	100	100	100
502474-535040	Communication Svcs-T1 Line	244	240	250	250	250
502474-540300	Prof Serv-Custodial	6,354	6,934	8,120	8,120	8,120
502474-540900	Prof Serv-Other	258	-	530	530	530
502474-547010	Prof Serv-Pest Control	412	313	-	-	-
502474-550000	Parts/Repairs/Maint-Bldgs/Fac	2,417	361	5,000	32,650	5,000
502474-550020	Parts/Repairs/Maint-Equip	73	75	1,000	1,000	1,000
502474-550070	Parts/Repairs/Maint-HVAC	854	575	1,000	1,000	1,000
502474-550130	Parts/Repairs/Maint-Security	818	1,045	500	500	500
502474-550140	Parts/Repairs/Maint-Painting	-	-	100	100	100
502474-550150	Parts/Repairs/Maint-Fire Syste	85	81	100	100	100
502474-550160	Parts/Repairs/Maint-Electrical	400	-	530	530	530
502474-550170	Parts/Repairs/Maint-Plumbing	1,027	-	530	530	530
502474-550180	Parts/Repairs/Maint-Lighting	-	-	100	100	100
Total Wastewater Treatment Plant Building Maintenance		**281,011**	**327,423**	**315,320**	**342,970**	**300,500**
Debt Service						
502111-570300	Principal-Notes	764,804	769,836	792,620	792,620	810,960
502111-570600	Interest-Notes	443,587	498,821	489,620	489,620	469,490
Total Debt Service		**1,208,391**	**1,268,657**	**1,282,240**	**1,282,240**	**1,280,450**

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Replacement Capital - Public Works						
502498-640000	Motor Vehicle/Road Equipment	-	25,418	-	-	-
502498-640001	Machinery & Equipment (%)	1,498	5,692	-	-	-
502498-640134	Replacement High Pressure Sewer Cleaner	295,867	-	-	-	-
502498-660183	Sewer Utility Lines	254,576	257,241	629,180	629,180	299,000
502498-660216	Reuse System Replacement	17,346	-	-	-	-
502498-660265	Reuse System Equipment Replacement	-	31,391	44,740	44,740	-
Total Replacement Capital - Public Works		**569,287**	**319,742**	**673,920**	**673,920**	**299,000**
Capital - Public Works						
502499-620119	Utilities Electrical Assessment (%)	-	91	132,410	132,410	100,000
502499-630147	WWTP Digester and Reuse Lighting Improvem	77	-	-	-	-
502499-640127	Excavation Shoring Box (%)	2,829	-	-	-	-
502499-640132	WWTP Tractor	-	12,169	-	-	-
502499-640133	Portable Lift Station Pump	-	47,969	-	-	-
502499-640149	Secondary Process Probes	-	-	105,000	105,000	-
502499-650035	ERP System	3,370	992	-	-	-
502499-660153	Wastewater Plant Upgrade	10,143	-	-	-	-
502499-660262	WWTP Additional Influent Pump	73	23,906	48,020	48,020	-
502499-660263	WWTP Asphalt Addition	-	8,120	-	-	-
502499-660264	WWTP Digester Control Improvements	114	-	-	-	-
502499-660266	WWTP Digester and Digester Lights	34	-	-	-	-
502499-660267	WWTP Aeration Basin & Reuse Mixers	8,286	7,572	454,140	454,410	-
502499-660268	WWTP Total Suspended Solids (TSS) Probes	-	29,548	-	-	-
502499-660269	WWTP Vac Dump Station	34	44,998	-	-	-
502499-660271	OPS Lift Station Painting	-	25,896	49,100	49,100	-
502499-660284	Utility Master Plan (%)	-	-	-	-	125,000
502499-660285	WWTP Solids Handling Upgrades	-	112	220,000	220,000	1,430,000
502499-660286	WWTP Painting	-	-	60,000	60,000	-
Total Capital - Public Works		**24,959**	**201,372**	**1,068,670**	**1,068,940**	**1,655,000**
Total Wastewater Utility Fund Expenditures		**3,864,819**	**3,980,861**	**5,436,780**	**5,481,890**	**5,536,710**
Ending Working Capital (Budget Basis)		**5,980,547**	**6,505,526**	**5,383,076**	**5,192,516**	**3,830,206**

City of Louisville, Colorado
Storm Water Utility Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Working Capital (Budget Basis)		**1,111,716**	**1,690,830**	**2,243,254**	**2,243,254**	**691,184**
Utilities Revenue						
503032-421600	Storm Water Permit Fees	1,200	300	2,000	2,000	2,000
503032-433000	Grant Revenues	400,000	250,000	100,000	100,000	-
503032-443100	Commercial Users Fee	438,706	472,720	472,320	480,000	493,010
503032-443200	Residential User Fee	474,088	507,244	511,680	511,000	530,980
503032-443900	Delinquent Charges	1,486	315	900	300	300
503032-461000	Miscellaneous Revenues	3,339	405	-	-	-
503032-461100	Interest Earnings	25,144	20,557	4,180	10,960	9,600
503032-461110	Net Incr (Decr) in Fair Value	3,757	1,378	-	-	-
Total Utilities Revenue		**1,347,721**	**1,252,919**	**1,091,080**	**1,104,260**	**1,035,890**
Total Storm Water Utility Fund Revenue		**1,347,721**	**1,252,919**	**1,091,080**	**1,104,260**	**1,035,890**
Storm Water Utility Engineering						
503424-511000	Regular Salaries	28,116	12,298	14,080	23,000	34,530
503424-511200	Overtime Pay	77	180	100	100	100
503424-512000	FICA Expense	2,031	1,084	1,060	1,750	2,580
503424-512100	Retirement Contribution	1,528	792	780	1,250	1,910
503424-512200	Workers Compensation	304	135	90	250	380
503424-513000	Medical Insurance	2,254	1,388	1,520	3,400	4,440
503424-513100	Dental Insurance	152	81	90	200	260
503424-513200	Vision Insurance	44	28	30	60	70
503424-513300	Life, AD&D & LTD Insurance	252	123	90	200	270
503424-513400	Employee Assistance Plan	7	4	-	-	10
503424-520100	Office Supplies	392	376	250	250	250
503424-521000	Computer Supplies	-	40	40	40	40
503424-521100	Computer Supplies-Software	47	226	100	100	100
503424-522120	Operating Supplies-Safety	78	187	60	60	60
503424-522500	Non-Capital Furn/Equip/Tools	537	304	300	300	300
503424-522900	Miscellaneous Supplies	68	72	100	100	100
503424-532200	Printing	401	281	300	300	300
503424-532230	Dues/Subscriptions/Books	821	468	500	500	500
503424-535010	Communication Svcs-Cell Phone	133	61	150	150	150
503424-540910	Prof Serv-Consulting	923	-	160	160	160
503424-550090	Parts/Repairs/Maint-Copiers	443	297	300	300	300
503424-550100	Parts/Repairs/Maint-Software	-	17	-	-	-
Total Storm Water Utility Engineering		**38,608**	**18,442**	**20,100**	**32,470**	**46,810**
Storm Water Administration & Operations						
503432-511000	Regular Salaries	152,134	160,828	176,130	176,130	199,500
503432-511200	Overtime Pay	9,042	10,940	10,000	10,000	10,000
503432-512000	FICA Expense	11,620	12,341	13,710	13,710	15,210
503432-512100	Retirement Contribution	8,965	9,462	10,420	10,420	11,720
503432-512200	Workers Compensation	3,513	3,344	3,360	3,360	3,910
503432-513000	Medical Insurance	18,703	19,473	19,720	19,720	27,240
503432-513100	Dental Insurance	1,191	1,242	1,230	1,230	1,810
503432-513200	Vision Insurance	357	369	370	370	400
503432-513300	Life, AD&D & LTD Insurance	1,440	1,500	1,550	1,550	1,670
503432-513400	Employee Assistance Plan	65	67	70	70	70
503432-521200	Non-Capital Computer Hardware	-	-	100	100	100
503432-522500	Non-Capital Furn/Equip/Tools	1,129	193	1,000	1,000	1,000

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
503432-522900	Miscellaneous Supplies	298	120	400	400	400
503432-523100	Uniforms and Clothing	489	546	250	250	250
503432-525100	Auto Expense-Parts & Repairs	110	2	250	250	250
503432-532220	Business and Auto Allowance	664	684	700	700	700
503432-535010	Communication Svcs-Cell Phone	817	1,124	1,100	1,100	1,100
503432-535030	Comm Svcs-Internet/Cable	731	800	400	400	400
503432-538101	Travel, Training, & Meetings	2,709	645	4,000	4,000	4,000
503432-540021	Prof Serv-Keep It Clean	25,000	20,000	25,000	25,000	25,000
503432-540410	Prof Serv-Investment Fee	415	481	600	600	600
503432-540415	Prof Serv-Bank Charges	933	1,240	1,050	2,700	1,050
503432-540550	Prof Serv-Landfill	12,009	5,174	15,000	15,000	15,000
503432-540900	Prof Serv-Other	45,969	49,219	35,710	35,710	21,460
503432-550020	Parts/Repairs/Maint-Equip	5,855	5,679	6,500	6,500	6,500
503432-550100	Parts/Repairs/Maint-Software	2,563	2,692	4,000	4,000	4,000
Total Storm Water Administration & Operations		**306,723**	**308,165**	**332,620**	**334,270**	**353,340**
Debt Service						
503111-570300	Principal-Notes	156,647	157,677	162,340	162,340	166,100
503111-570600	Interest-Notes	90,855	102,168	100,280	100,280	96,160
Total Debt Service		**247,502**	**259,845**	**262,620**	**262,620**	**262,260**
Capital - Public Works						
503499-630024	BNSF RR Underpass/N Drainage (%)	66,418	-	-	-	-
503499-630032	Ctywide Strm Sewr Outfall Imps	5,080	-	-	-	-
503499-630096	Detention Pond Maintenance	1,472	-	357,530	357,530	158,000
503499-630150	Drainageway "A-1" Garfield/Cottonwood	-	58,545	1,301,460	1,301,460	-
503499-640001	Machinery & Equipment	-	2,717	-	-	23,310
503499-640128	Arterial Snow Plow Replacement (%)	43,936	-	-	-	-
503499-640147	Backhoe Replacement (%)	-	-	31,500	29,340	-
503499-660068	South Street Underpass (%)	292	-	-	-	-
503499-660273	Storm Water Quality Master Plan	58,577	52,779	-	-	-
503499-660287	Storm Water Quality Master Plan Capital	-	-	338,640	338,640	100,000
Total Capital - Public Works		**175,775**	**114,041**	**2,029,130**	**2,026,970**	**281,310**
Total Storm Water Utility Fund Expenditures		**768,607**	**700,494**	**2,644,470**	**2,656,330**	**943,720**
Ending Working Capital (Budget Basis)		**1,690,830**	**2,243,254**	**689,864**	**691,184**	**783,354**

City of Louisville, Colorado
Solid Waste & Recycling Utility Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Working Capital (Budget Basis)		**89,900**	**144,833**	**215,226**	**215,226**	**256,106**
Utilities Revenue						
510032-443200	Residential User Fee	1,473,659	1,413,012	1,418,970	1,418,970	1,440,260
510032-443400	Admin Fee-Trash&Recycl Billing	155,955	156,299	156,000	156,000	156,000
510032-443410	Hazardous Waste Fee	62,855	74,817	62,860	74,820	85,330
510032-443420	Prepaid Extra Bag Tags	6,443	6,454	5,800	5,800	5,800
510032-443900	Delinquent Charges	5,248	1,030	3,750	3,750	3,750
510032-461000	Miscellaneous Revenues	5,718	-	-	-	-
510032-461100	Interest Earnings	2,437	2,880	2,860	1,400	3,450
510032-461110	Net Incr (Decr) in Fair Value	304	165	-	-	-
Total Utilities Revenue		**1,712,620**	**1,654,655**	**1,650,240**	**1,660,740**	**1,694,590**
Total Solid Waste & Recycling Fund Revenue		**1,712,620**	**1,654,655**	**1,650,240**	**1,660,740**	**1,694,590**
Solid Waste & Recycling Administration & Operations						
510481-511000	Regular Salaries	52,223	53,837	58,120	58,120	64,270
510481-511200	Overtime Pay	86	411	200	200	200
510481-512000	FICA Expense	3,671	3,638	4,120	4,120	4,540
510481-512100	Retirement Contribution	2,972	2,975	3,350	3,350	3,690
510481-512200	Workers Compensation	320	370	380	380	420
510481-513000	Medical Insurance	4,884	4,292	6,120	6,120	6,730
510481-513100	Dental Insurance	367	296	420	420	420
510481-513200	Vision Insurance	93	85	110	110	110
510481-513300	Life, AD&D & LTD Insurance	439	429	480	480	490
510481-513400	Employee Assistance Plan	15	14	10	10	10
510481-529550	Prepaid Extra Bag Tags	12,467	-	6,000	6,000	6,000
510481-532220	Business and Auto Allowance	372	391	400	400	400
510481-533090	BC Household Hazardous Waste	50,703	69,859	71,230	71,230	71,230
510481-535010	Communication Svcs-Cell Phone	73	124	100	100	100
510481-540410	Prof Serv-Investment Fee	11	43	20	20	20
510481-540415	Prof Serv-Bank Charges	1,597	1,631	1,700	1,700	1,700
510481-540420	Prof Serv-Disposal & Recycling	31,822	53,611	60,000	50,000	50,000
510481-540590	Prof Serv-Solid Waste Haulin	1,484,070	1,379,794	1,404,000	1,404,000	1,404,000
510481-540900	Prof Serv-Other	11,502	12,462	13,100	13,100	13,800
Total Solid Waste & Recycling Admin & Operations		**1,657,687**	**1,584,262**	**1,629,860**	**1,619,860**	**1,628,130**
Total Solid Waste & Recycling Fund Expenditures		**1,657,687**	**1,584,262**	**1,629,860**	**1,619,860**	**1,628,130**
Ending Working Capital (Budget Basis)		**144,833**	**215,226**	**235,606**	**256,106**	**322,566**

City of Louisville, Colorado
Golf Course Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Working Capital (Budget Basis)		**212,778**	**262,182**	**221,973**	**221,973**	**460,493**
Recreation Revenue						
520053-431600	Federal Grant - CVRF	-	910	-	-	-
520053-447100	Green Fees	865,120	1,164,624	1,050,000	1,258,800	1,283,980
520053-447105	Annual Season Passes	176,512	216,956	190,000	236,000	236,000
520053-447120	Golf Cart Rentals	219,795	222,265	231,750	232,000	236,400
520053-447130	Driving Range Fees	111,124	97,135	118,450	129,110	131,690
520053-447140	Food & Beverage Sales	1,571	-	-	-	-
520053-447150	Pro Shop Merchandise Sales	108,697	99,919	108,700	125,000	122,410
520053-447165	Daily Rentals	10,694	6,293	10,690	10,000	10,200
520053-447180	Golf Lesson Fees	68,037	94,364	100,000	135,000	112,200
520053-447185	Club Repair Fees	10,599	8,601	10,600	10,000	10,200
520053-447190	Handicap Fees	6,674	7,050	6,670	7,000	6,630
520053-447210	Golf Course - Rentals	31,917	15,000	30,000	30,000	30,000
520053-461000	Miscellaneous Revenues	5,794	-	-	140	-
520053-461100	Interest Earnings	10,160	5,557	2,190	5,000	9,110
520053-461110	Net Incr (Decr) in Fair Value	2,231	653	-	-	-
520053-464112	Fourth of July Reimbursement	8,000	-	8,000	-	8,000
520053-465100	Insurance Recovery	44,661	-	-	-	-
520001-469100	Cash Over/Short	(38)	-	-	-	-
Total Recreation Revenue		**1,681,549**	**1,939,329**	**1,867,050**	**2,178,050**	**2,196,820**
Total Golf Course Fund Revenue		**1,681,549**	**1,939,329**	**1,867,050**	**2,178,050**	**2,196,820**
Golf General & Marketing						
520711-511000	Regular Salaries	40,892	45,590	44,910	44,910	49,530
520711-512000	FICA Expense	3,060	3,171	3,190	3,190	3,430
520711-512100	Retirement Contribution	2,197	2,448	2,470	2,470	2,720
520711-512200	Workers Compensation	304	331	340	340	410
520711-513000	Medical Insurance	857	9,336	9,530	9,530	10,160
520711-513100	Dental Insurance	695	709	710	710	710
520711-513200	Vision Insurance	111	117	120	120	120
520711-513300	Life, AD&D & LTD Insurance	383	420	420	420	400
520711-513400	Employee Assistance Plan	15	15	20	20	20
520711-520100	Office Supplies	510	816	500	840	500
520711-521000	Computer Supplies	-	82	220	350	220
520711-521100	Computer Supplies-Software	1,544	120	-	-	-
520711-522500	Non-Capital Furn/Equip/Tools	451	152	300	300	300
520711-523100	Uniforms and Clothing	-	199	200	200	200
520711-528900	Miscellaneous Golf Supplies	103	175	210	210	210
520711-532000	Advertising/Marketing	11,493	6,429	16,000	16,000	16,000
520711-532030	Golf Gifts & Promotions	2,106	3,996	2,000	2,200	2,000
520711-532100	Insurance	9,956	14,301	15,700	16,510	17,300
520711-532200	Printing	2,108	2,464	3,000	3,000	3,000
520711-532230	Dues/Subscriptions/Books	1,352	595	1,000	3,540	1,000
520711-535010	Communication Svcs-Cell Phone	30	30	30	150	30
520711-535200	Postage	942	718	330	330	330
520711-536000	Rentals-Equipment	372	-	200	200	200
520711-538101	Travel, Training, & Meetings	329	441	410	410	410
520711-540410	Prof Serv-Investment Fee	229	207	250	250	250

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
520711-540415	Prof Serv-Bank Charges	36,026	50,847	55,550	55,550	42,000
520711-540900	Prof Serv-Other	-	6,495	-	-	-
520711-580040	Computer Replacement	2,138	-	1,610	1,610	1,610
Total Golf General & Marketing		**118,202**	**150,203**	**159,220**	**163,360**	**153,060**
Golf Operations & Pro Shop						
520712-511000	Regular Salaries	242,541	252,449	259,030	259,030	296,360
520712-511100	Variable Salaries	200,618	217,240	225,980	225,980	235,010
520712-511200	Overtime Pay	5,904	6,730	6,400	6,400	6,400
520712-512000	FICA Expense	34,379	36,651	37,030	37,030	36,230
520712-512100	Retirement Contribution	13,173	14,058	14,590	14,590	16,650
520712-512200	Workers Compensation	4,340	5,815	4,630	4,630	5,730
520712-512300	Unemployment Compensation	1,933	2,618	-	-	-
520712-513000	Medical Insurance	25,529	22,728	20,320	20,320	20,550
520712-513100	Dental Insurance	1,628	1,651	1,650	1,650	1,610
520712-513200	Vision Insurance	489	489	490	490	470
520712-513300	Life, AD&D & LTD Insurance	1,880	1,786	1,820	1,820	1,760
520712-513400	Employee Assistance Plan	84	82	80	80	80
520712-520100	Office Supplies	1,145	1,611	550	550	550
520712-521000	Computer Supplies	737	768	750	750	750
520712-521100	Computer Supplies-Software	-	796	3,500	3,500	1,050
520712-521130	Golf Course Software Subscript	11,419	11,313	15,800	15,800	15,800
520712-521200	Non-Capital Computer Hardware	-	-	500	500	-
520712-522500	Non-Capital Furn/Equip/Tools	6,741	10,499	7,280	7,280	7,280
520712-523100	Uniforms and Clothing	3,313	2,633	2,700	2,700	2,700
520712-528100	Golf Cart Supplies	1,537	987	1,500	1,500	1,500
520712-528200	Range Balls	5,995	6,750	6,000	7,300	6,000
520712-528250	Range Supplies	2,309	1,896	1,500	1,500	1,500
520712-528400	Cart Barn Supplies	278	462	2,550	2,550	1,000
520712-528900	Miscellaneous Golf Supplies	272	488	2,550	2,550	550
520712-529100	Resale Merchandise	93,640	91,992	127,000	127,000	60,000
520712-532030	Golf Gifts & Promotions	2,789	1,228	3,800	3,800	3,800
520712-532200	Printing	590	40	110	110	110
520712-532220	Business and Auto Allowance	302	304	300	300	300
520712-532230	Dues/Subscriptions/Books	400	1,006	6,000	6,000	1,000
520712-532700	Golf Handicap Services	5,868	4,739	5,000	5,000	5,000
520712-535010	Communication Svcs-Cell Phone	604	607	1,200	1,200	600
520712-536000	Rentals-Equipment	59,509	4,883	-	2,000	-
520712-538101	Travel, Training, & Meetings	3	1,046	1,050	1,050	1,050
520712-540900	Prof Serv-Other	-	-	-	-	50,000
520712-547040	Prof Serv - Golf Contractors	5,361	21,886	42,000	42,000	20,000
520712-550230	Parts/Repairs/Maint-Golf Carts	5,104	643	3,000	3,000	1,000
520712-580040	Computer Replacement	933	-	700	700	700
Total Golf Operations & Pro Shop		**741,346**	**728,873**	**807,360**	**810,660**	**803,090**
Golf Course Maintenance						
520713-511000	Regular Salaries	277,394	272,049	330,010	330,010	386,790
520713-511100	Variable Salaries	48,614	63,621	83,200	83,200	86,530
520713-511200	Overtime Pay	36,474	13,833	22,280	22,280	22,280
520713-512000	FICA Expense	27,317	25,880	32,130	32,130	37,200
520713-512100	Retirement Contribution	16,922	15,272	19,370	19,370	21,280
520713-512200	Workers Compensation	4,935	6,348	4,350	4,350	5,770
520713-513000	Medical Insurance	35,331	34,427	53,430	53,430	39,870
520713-513100	Dental Insurance	2,647	2,568	3,990	3,990	2,770
520713-513200	Vision Insurance	728	696	930	930	740
520713-513300	Life, AD&D & LTD Insurance	2,764	2,656	3,050	3,050	3,420
520713-513400	Employee Assistance Plan	111	180	160	160	190
520713-520100	Office Supplies	101	120	150	150	150
520713-521000	Computer Supplies	971	-	1,000	1,000	1,000
520713-522120	Operating Supplies-Safety	238	908	1,000	1,000	1,000

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
520713-522500	Non-Capital Furn/Equip/Tools	6,026	4,527	4,900	7,500	4,900
520713-522900	Miscellaneous Supplies	1,820	1,315	3,000	3,000	1,000
520713-523100	Uniforms and Clothing	2,772	3,955	4,610	5,600	3,610
520713-525400	Fuel & Lubricants	14,308	9,280	13,980	13,980	13,980
520713-528300	Tee & Green Supplies	4,117	2,078	3,250	3,250	3,250
520713-528500	Course Maintenance Supplies	144	1,103	1,500	1,500	1,500
520713-528900	Miscellaneous Golf Supplies	311	455	500	500	500
520713-532200	Printing	205	237	100	100	100
520713-532220	Business and Auto Allowance	302	304	300	300	300
520713-532230	Dues/Subscriptions/Books	1,205	1,253	1,330	1,330	1,330
520713-534000	Utility Services-Gas	2,417	1,950	2,580	2,580	2,580
520713-534010	Utility Services-Electricity	33,436	35,262	45,000	45,000	45,000
520713-534020	Utility Service-Trash Removal	2,579	3,741	3,920	3,920	3,920
520713-534050	Utility Services-Water	41,866	52,760	45,000	45,000	45,000
520713-535010	Communication Svcs-Cell Phone	109	109	100	100	100
520713-535030	Comm Svcs-Internet/Cable	120	1,299	150	1,000	150
520713-538101	Travel, Training, & Meetings	3,449	1,908	2,000	2,000	2,000
520713-538999	Other Services and Charges	47	-	220	220	220
520713-540160	Prof Serv-Laboratory	-	933	1,200	1,200	-
520713-540300	Prof Serv-Custodial	1,153	1,163	1,300	1,300	1,300
520713-540900	Prof Serv-Other	10,850	12,596	20,800	22,200	12,000
520713-547010	Prof Serv-Pest Control	1,638	1,791	1,840	1,840	1,840
520713-550000	Parts/Repairs/Maint-Bldgs/Fac	2,520	3,632	3,600	3,600	3,600
520713-550020	Parts/Repairs/Maint-Equip	19,547	31,369	23,000	23,000	25,000
520713-550030	Parts/Repairs/Maint-Grounds	53,554	50,496	64,110	64,110	54,110
520713-550070	Parts/Repairs/Maint-HVAC	624	1,382	550	550	550
520713-550130	Parts/Repairs/Maint-Security	546	1,169	570	570	570
520713-550140	Parts/Repairs/Maint-Painting	-	-	530	530	530
520713-550150	Parts/Repairs/Maint-Fire Syste	40	17	100	100	100
520713-550160	Parts/Repairs/Maint-Electrical	-	-	200	200	200
520713-550170	Parts/Repairs/Maint-Plumbing	1,895	12	270	270	270
520713-550180	Parts/Repairs/Maint-Lighting	402	147	270	270	270
520713-550210	Parts/Repairs/Maint-Irrigation	-	254	-	-	-
520713-550260	Parts/Repairs/Maint-Ground Irr	1,853	1,544	23,500	23,500	4,500
520713-580040	Computer Replacement	742	-	560	560	560
Golf Course Maintenance		**665,143**	**666,600**	**829,890**	**835,730**	**843,830**
Golf Clubhouse Operations & Maintenance						
520715-511000	Regular Salaries	20,779	21,377	22,840	22,840	24,350
520715-511200	Overtime Pay	393	134	100	100	100
520715-512000	FICA Expense	1,581	1,610	1,700	1,700	1,690
520715-512100	Retirement Contribution	1,143	1,185	1,260	1,260	1,350
520715-512200	Workers Compensation	429	409	420	420	480
520715-513000	Medical Insurance	2,991	2,733	2,820	2,820	3,420
520715-513100	Dental Insurance	208	183	180	180	190
520715-513200	Vision Insurance	50	47	50	50	50
520715-513300	Life, AD&D & LTD Insurance	188	182	180	180	160
520715-513400	Employee Assistance Plan	7	7	10	10	10
520715-522000	Operating Supplies	3,762	2,716	4,100	4,100	4,100
520715-522110	Operating Supplies-Janitorial	1,191	2,068	700	2,000	700
520715-522120	Operating Supplies-Safety	525	2,288	500	500	500
520715-522500	Non-Capital Furn/Equip/Tools	2,080	206	13,500	13,500	1,200
520715-523100	Uniforms and Clothing	54	54	100	100	100
520715-534000	Utility Services-Gas	3,614	2,712	3,800	3,800	3,800
520715-534010	Utility Services-Electricity	20,097	18,481	20,000	20,000	20,000
520715-534020	Utility Service-Trash Removal	3,244	4,676	3,000	3,000	3,000
520715-534040	Utility Service-Haz Waste Disp	15	-	-	-	-
520715-534050	Utility Services-Water	2,377	2,160	2,000	2,000	2,000
520715-535000	Communication Svcs-Telephone	4,037	3,935	2,800	2,800	2,800
520715-535010	Communication Svcs-Cell Phone	121	121	150	150	150

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
520715-535030	Comm Svcs-Internet/Cable	4,748	3,690	5,000	5,000	5,000
520715-535040	Communication Svcs-T1 Line	484	207	200	400	200
520715-536000	Rentals-Equipment	897	-	500	500	500
520715-540300	Prof Serv-Custodial	7,626	13,556	8,200	13,500	8,200
520715-547010	Prof Serv-Pest Control	295	720	300	300	300
520715-550000	Parts/Repairs/Maint-Bldgs/Fac	5,394	2,553	16,000	16,000	3,000
520715-550020	Parts/Repairs/Maint-Equip	3,382	5,869	5,000	5,000	5,000
520715-550070	Parts/Repairs/Maint-HVAC	525	225	1,000	1,000	1,000
520715-550090	Parts/Repairs/Maint-Copiers	705	237	600	600	600
520715-550130	Parts/Repairs/Maint-Security	974	2,646	1,500	1,500	1,500
520715-550140	Parts/Repairs/Maint-Painting	64	-	270	270	270
520715-550150	Parts/Repairs/Maint-Fire Syste	1,501	865	1,500	1,500	1,500
520715-550160	Parts/Repairs/Maint-Electrical	458	2,418	500	500	500
520715-550170	Parts/Repairs/Maint-Plumbing	319	-	1,700	1,700	1,700
520715-550180	Parts/Repairs/Maint-Lighting	-	-	500	500	500
Total Golf Clubhouse Operations & Maintenance		**96,259**	**100,271**	**122,980**	**129,780**	**99,920**
Capital - Parks & Recreation						
520799-620126	Chemical Storage Building	-	30,941	-	-	-
520799-640141	Golf Carts	-	302,650	-	-	-
520799-650015	Irrigation Computer Replacement	11,196	-	-	-	-
Total Capital - Parks & Recreation		**11,196**	**333,591**	**-**	**-**	**-**
Total Golf Course Fund Expenditures		**1,632,145**	**1,979,537**	**1,919,450**	**1,939,530**	**1,899,900**
Ending Working Capital (Budget Basis)		**262,182**	**221,973**	**169,573**	**460,493**	**757,413**

City of Louisville, Colorado
Technology Management Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Working Capital (Budget Basis)		**198,796**	**226,102**	**139,299**	**139,299**	**117,889**
Administration & Support Services Revenue						
602010-449100	Equipment Replacement	70,666	-	53,030	53,030	53,030
602010-461100	Interest Earnings	4,849	2,719	1,190	960	1,330
602010-461110	Net Incr (Decr) in Fair Value	964	160	-	-	-
Total Administration & Support Services Revenue		**76,478**	**2,878**	**54,220**	**53,990**	**54,360**
Total Technology Management Fund Revenue		**76,478**	**2,878**	**54,220**	**53,990**	**54,360**
Administration, Operations, & Capital						
602120-540410	Prof Serv-Investment Fee	111	101	150	150	150
602120-540420	Prof Serv-Disposal & Recycling	246	376	250	250	250
602120-650015	Computer-Hardware	48,815	89,205	75,000	75,000	75,000
Total Administration, Operations, & Capital		**49,172**	**89,682**	**75,400**	**75,400**	**75,400**
Total Technology Management Fund Expenditures		**49,172**	**89,682**	**75,400**	**75,400**	**75,400**
Ending Working Capital (Budget Basis)		**226,102**	**139,299**	**118,119**	**117,889**	**96,849**

City of Louisville, Colorado
Fleet Management Fund
2022 Budget

Account Number	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Beginning Working Capital (Budget Basis)		**567,313**	**660,564**	**568,023**	**568,023**	**150,063**
Administration & Support Services Revenue						
603010-449100	Equipment Replacement	350,796	87,730	281,430	281,430	281,430
603010-461100	Interest Earnings	13,652	9,621	2,970	5,000	1,600
603010-461110	Net Incr (Decr) in Fair Value	2,978	791	-	-	-
603010-465100	Insurance Recovery	32,636	964	-	-	-
603010-492100	Proceeds from Sale of Assets	-	23,541	-	-	-
Total Administration & Support Services Revenue		**400,061**	**122,647**	**284,400**	**286,430**	**283,030**
Total Fleet Management Fund		**400,061**	**122,647**	**284,400**	**286,430**	**283,030**
Administration & Operations						
603120-540410	Prof Serv-Investment Fee	306	341	400	400	400
603120-640000	Motor Vehicle/Road Equipment	-	-	99,960	99,960	-
603211-640000	Motor Vehicle/Road Equipment	117,075	177,504	136,780	136,780	150,450
603312-640000	Motor Vehicle/Road Equipment	-	-	257,250	257,250	-
603314-640000	Motor Vehicle/Road Equipment	160,421	37,343	-	-	-
603511-640000	Motor Vehicle/Road Equipment	29,009	-	210,000	210,000	175,100
Total Administration & Operations		**306,811**	**215,188**	**704,390**	**704,390**	**325,950**
Total Fleet Management Fund		**306,811**	**215,188**	**704,390**	**704,390**	**325,950**
Ending Working Capital (Budget Basis)		**660,564**	**568,023**	**148,033**	**150,063**	**107,143**

City of Louisville

COLORADO ▪ SINCE 1878

2021-2026 Capital Improvements Plan

City of Louisville, Colorado
Six-Year Capital Improvement Plan
For the Years 2021 Through 2026

Open Space & Parks Fund

Project Account	Project Description	2021 Budget	2021 Estimate	2022 Budget	2023 Planned	2024 Planned	2025 Planned	2026 Planned	5-Year Totals
201511-630071	Parks and Open Space Signs	30,000	30,000	15,000	-	-	-	-	15,000
201511-630101	Irrig Replacements & Improvs (%)	25,000	25,000	-	-	-	-	-	-
201511-630133	Freeze Resistant Drinking Fountains	22,500	22,580	-	-	-	-	-	-
201511-630135	Cottonwood Park Development	390,000	390,000	-	-	-	-	-	-
201511-640001	Machinery & Equipment (%)	43,320	43,320	60,000	45,000	45,000	45,000	45,000	240,000
201511-630157	Park Site Furnishing Replacements	25,000	25,000	25,000	-	-	-	-	25,000
201511-630162	Community Park Irrigation Replacement	-	-	500,000	-	-	-	-	500,000
201511-640142	Wood Chipper (%)	-	-	42,500	-	-	-	-	42,500
201522-630155	Russian Olive Removal and Tree Planting	42,500	42,500	-	-	-	-	-	-
201522-630156	Retaining Wall Replacement	170,000	170,000	-	-	-	-	-	-
201522-640000	Motor Vehicle/Road Equipment (%)	45,000	36,220	-	-	-	-	-	-
201522-640001	Machinery & Equipment (%)	27,000	23,260	10,000	-	-	-	-	10,000
201524-660279	Soft Surface Trail Management Plan	460,100	460,100	180,000	150,000	150,000	150,000	150,000	780,000
201528-660067	Hwy 42 Multi-Use Underpass	15,500	15,500	-	-	-	-	-	-
201528-660277	104th Empire Trail & Shoulder Improvement	465,000	465,000	1,500,000	-	-	-	-	1,500,000
(Operating)	PROST Master Plan	-	-	-	-	225,000	-	-	225,000
	Total Open Space & Parks Fund	**1,760,920**	**1,748,480**	**2,332,500**	**195,000**	**420,000**	**195,000**	**195,000**	**3,337,500**
		-	-	-	-	-	-	-	

Conservation Trust - Lottery Fund

Project Account	Project Description	2021 Budget	2021 Estimate	2022 Budget	2023 Planned	2024 Planned	2025 Planned	2026 Planned	5-Year Totals
202511-630048	Playgrounds (%)	25,000	25,000	145,000	120,000	120,000	120,000	120,000	625,000
202511-640001	Parks Equipment Replacement (%)	60,000	60,000	-	-	-	-	-	-
202511-660015	Open Space & Parks Signs (%)	30,000	30,000	15,000	-	-	-	-	15,000
202511-660106	Park Landscape Renovations	-	-	50,000	-	-	-	-	50,000
	Fishing Pond Improvements	-	-	-	-	35,000	300,000	-	335,000
	BMX Drainage	-	-	-	-	55,000	-	-	55,000
	Bench Replacement	-	-	-	-	-	-	15,000	15,000
	Total Conservation Trust - Lottery Fund	**115,000**	**115,000**	**210,000**	**120,000**	**210,000**	**420,000**	**135,000**	**1,095,000**
		-	-	-	-	-	-	-	

Cemetery Fund

Project Account	Project Description	2021 Budget	2021 Estimate	2022 Budget	2023 Planned	2024 Planned	2025 Planned	2026 Planned	5-Year Totals
204799-630101	Irrigation Improvements (%)	29,480	29,480	-	-	-	-	-	-
204799-640001	Machinery & Equipment (%)	10,000	10,000	10,000	7,500	7,500	7,500	7,500	40,000
204799-640142	Wood Chipper (%)	-	-	4,250	-	-	-	-	4,250
	Total Cemetery Fund	**39,480**	**39,480**	**14,250**	**7,500**	**7,500**	**7,500**	**7,500**	**44,250**
		-	-	-	-	-	-	-	

Historic Preservation Fund

Project Account	Project Description	2021 Budget	2021 Estimate	2022 Budget	2023 Planned	2024 Planned	2025 Planned	2026 Planned	5-Year Totals
207542-620109	Miners' Cabins Relocation	192,990	192,990	-	-	-	-	-	-
207542-620113	Historical Museum Structural Work (%)	60,850	60,850	-	-	-	-	-	-
	Total Historic Preservation Fund	**253,840**	**253,840**	**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-	-	

Recreation Fund

Project Account	Project Description	2021 Budget	2021 Estimate	2022 Budget	2023 Planned	2024 Planned	2025 Planned	2026 Planned	5-Year Totals
208535-620128	Aquatics Amenity Updates	15,000	15,000	12,000	11,000	-	-	-	23,000
208535-640144	Pump Replacements	-	-	15,000	15,000	15,000	15,000	-	60,000
208538-630101	Irrigation Improvements (%)	167,030	167,030	-	-	-	-	-	-
208538-640001	Parks Equipment Replacement (%)	10,000	10,000	10,000	7,500	7,500	7,500	7,500	40,000
208539-620129	Family Locker Room Doors	6,500	6,500	-	-	-	-	-	-
208539-620135	Imperial/Hecla Room Divider	-	-	11,500	-	-	-	-	11,500
208539-640123	Rec Center Equipment Replacement	70,000	70,000	70,000	70,000	100,000	125,000	152,000	517,000
208539-640143	Radio System for Staff	7,000	7,000	-	-	-	-	-	-
208539-650114	Partition Replacement	-	11,690	-	-	-	-	-	-
	Turf Gym Door Replacement	-	-	-	13,000	-	-	-	13,000
(Operating)	Piano Replacement	-	-	-	6,700	-	-	-	6,700
(Operating)	Trash, Recycle, & Compost Bins	-	-	-	8,000	-	-	-	8,000
	Turf Gym Shade Structure	-	-	-	40,000	-	-	-	40,000
(Operating)	Brooks and Crown Room Doors	-	-	-	6,630	-	-	-	6,630
	Mirrors & Barre in Mt Elbert Studio	-	-	-	26,000	-	-	-	26,000
	Underwater LED Lights	-	-	-	12,000	-	-	-	12,000
(Operating)	Doors to Gendered Locker Rooms	-	-	-	6,500	-	-	-	6,500
	Controller Connectivity	-	-	-	23,000	-	-	-	23,000
	Memory Pool Heaters	-	-	-	40,000	-	-	-	40,000
	Recreation Center Cameras	-	-	-	33,000	-	-	-	33,000
(Operating)	Poll Pace Clocks	-	-	-	-	6,400	-	-	6,400
	Pump Room Layout	-	-	-	10,000	-	-	-	10,000
	Pool Vacuums	-	-	-	-	13,000	-	-	13,000
	Hydroxyl Radicals	-	-	-	-	71,000	-	-	71,000
	Miracote Deck	-	-	-	-	37,000	-	-	37,000
	Chlorine Enclosure	-	-	-	26,000	-	-	-	26,000
	Recreation Center HVAC Replacement	-	-	-	25,000	720,000	-	-	745,000
(Operating)	Memory Chlorinators	-	-	-	-	6,000	-	-	6,000
	Central Pressure Washing	-	-	-	-	-	39,000	-	39,000
	Pool Diving Blocks	-	-	-	-	-	14,000	-	14,000
	Pool Feature Refresh	-	-	-	-	-	-	65,000	65,000
	Pool Furniture	-	-	-	-	-	-	25,000	25,000
	Memory Furniture	-	-	-	-	-	-	37,000	37,000
	Lifeguard Chairs	-	-	-	-	-	-	7,000	7,000
	Raise Lap Pool	-	-	-	-	-	-	52,500	52,500
	Total Recreation Fund	**275,530**	**287,220**	**118,500**	**379,330**	**975,900**	**200,500**	**346,000**	**2,020,230**
		-	-	-	-	-	-	-	

Capital Projects Fund

Project Account	Project Description	2021 Budget	2021 Estimate	2022 Budget	2023 Planned	2024 Planned	2025 Planned	2026 Planned	5-Year Totals
301103-620133	Building Energy Efficiency	600,000	600,000	-	-	-	-	-	-
301103-660025	Decorative Streetlight LED Conversion	120,000	120,000	120,000	120,000	120,000	120,000	-	480,000
301103-630131	Recycling Cans for Park Sites (%)	5,000	4,810	-	-	-	-	-	-
301103-640030	Electric Vehicle Charging Station	46,400	46,400	-	-	-	-	-	-
301173-650035	ERP System	-	640	-	-	-	-	-	-
301173-650097	City-Wide Surveillance Refresh	-	-	-	50,000	-	-	-	50,000
301173-650102	Server Backup Solution Refresh	85,000	85,000	-	-	-	-	-	-
301173-650103	City-Wide Security Additions	75,000	75,000	-	-	-	-	-	-
301173-650104	City-Wide WiFi Refresh	38,000	38,000	-	-	-	-	-	-
301173-650111	External IT Security Audit	-	-	-	(moved to operations for 2022)			-	-
301173-650112	EnerGov Records to LaserFiche	20,700	20,700	-	-	-	-	-	-
301173-660258	Middle Mile Fiber	333,130	50,000	283,130	275,430	147,870	-	-	706,430
301191-620134	City Hall Elevator Modernization	-	-	135,000	-	-	-	-	135,000
301191-620136	Lactation Pod	12,000	11,000	-	-	-	-	-	-
301191-620137	Planning Dept. Improvements	-	80,000	-	-	-	-	-	-
301191-650109	Fleet Scan Tool Replacement	10,000	6,370	-	-	-	-	-	-
301191-650110	City Hall Mass Notification System	65,000	65,000	-	-	-	-	-	-
301211-620116	Police Dept Basement Restrooms & Lockers	949,730	949,730	-	-	-	-	-	-
301211-640145	Taser Replacements	78,100	78,100	-	-	-	-	-	-
301211-640150	Fingerprint Machine	17,400	17,400	-	-	-	-	-	-
301211-650105	Additional Features for BRAZO System	11,000	11,000	11,000	-	-	-	-	11,000
301211-650106	Bi-Directional 700-800 Amplifier	187,000	187,000	-	-	-	-	-	-
301211-650107	Communication Equipment for EOC	27,500	13,500	2,000	2,000	2,000	2,000	2,000	10,000
301211-650108	Police Data Storage Server	55,000	55,000	-	-	-	-	-	-
301211-650113	In-Car Video System	68,000	68,000	31,940	31,940	31,940	31,940	31,940	159,700
301219-620120	Police Dept Electrical Work	45,000	45,000	-	-	-	-	-	-
301219-620131	Police Carport with Solar	85,000	85,000	-	-	-	-	-	-
301311-630138	Bus Stop Improvements	80,480	80,480	-	-	-	-	-	-
301311-660202	Railroad Quiet Zones	3,253,500	3,253,500	-	-	-	-	-	-
301312-630144	Transportation Master Plan	707,930	707,930	1,300,000	-	-	-	-	1,300,000
301312-640000	Motor Vehicle/Road Equipment	187,600	187,600	-	-	-	-	-	-
301312-660012	Pavement Booster Program	4,430,250	4,430,250	5,150,000	3,680,000	4,130,000	4,160,000	4,010,000	21,130,000
301312-660022	Concrete Replacement	106,270	106,270	96,000	98,400	100,800	104,400	108,000	507,600
301312-660064	Bridge Inspection Follow-Up Repairs	205,000	205,000	-	-	-	-	-	-
301312-660222	SH42 Short Intersection Construction	327,130	327,130	-	-	-	-	-	-
301312-660256	Downtown Ornamental Light Replacement	24,000	26,450	-	-	-	-	-	-
301312-660278	SBR Pedestrian Improvements	1,359,800	1,359,800	-	-	-	-	-	-
301312-660280	Street Lighting Safety Upgrades	29,900	29,900	61,100	93,600	63,700	98,800	33,800	351,000
301312-660288	Future 42 Study	729,060	729,060	-	-	-	-	-	-
301313-660103	Median Improvements	-	-	300,000	-	-	-	-	300,000
301313-660254	Utility Undergrounding	1,161,200	1,161,200	-	-	-	-	-	-
301314-640135	Snow & Ice Attachment	31,500	31,500	-	-	-	-	-	-
301314-640140	Sander Box Leg Kit	-	9,200	-	-	-	-	-	-
301511-630048	Playground Replacement (%)	-	-	30,000	30,000	30,000	30,000	30,000	150,000
301511-640001	Parks Equipment Replacement (%)	20,000	20,000	20,000	15,000	15,000	15,000	15,000	80,000
301511-640142	Wood Chipper (%)	-	-	38,250	-	-	-	-	38,250
301511-630163	Park Improvements	-	-	300,000	-	-	-	-	300,000

(continued)

Capital Projects Fund (continued)

Project Account	Project Description	2021 Budget	2021 Estimate	2022 Budget	2023 Planned	2024 Planned	2025 Planned	2026 Planned	5-Year Totals
301524-630158	Fence Replacement - 1501 Empire	45,000	45,000	-	-	-	-	-	-
301524-660290	Open Space/Trail Improvements	-	-	150,000	-	-	-	-	150,000
301537-620132	Golf Maintenance Facility Improvements	147,500	147,500	-	-	-	-	-	-
301537-630161	Driving Range Improvements	40,000	40,000	-	-	-	-	-	-
301537-640001	Machinery & Equipment	4,100	4,100	-	-	-	-	-	-
301537-640146	Golf Course Pond Aerator	11,000	11,000	-	-	-	-	-	-
301551-640030	Library Electric Vehicle Charging Station	20,000	20,000	-	-	-	-	-	-
301551-630164	Library Plaza Improvements	-	-	122,500	-	-	-	-	122,500
301552-620113	Historical Museum Structural Work (%)	24,400	24,400	-	-	-	-	-	-
301552-620130	Museum HVAC Replacement	38,400	38,400	-	-	-	-	-	-
301553-620114	Center for the Arts Restoration	46,620	46,620	-	-	-	-	-	-
301553-630159	Front Street Plaza - Phase I	-	-	-	120,000	-	-	-	120,000
301553-630160	Front Street Plaza - Phase II	-	-	-	120,000	-	-	-	120,000
301651-630137	Downtown Patio Program Expansion	-	-	12,000	-	12,000	-	-	24,000
	700-800 Mobile Radios	-	-	-	-	-	-	283,650	283,650
	700-800 Portable Radios	-	-	-	-	-	-	334,880	334,880
	Taser Replacements	-	-	-	-	-	-	125,820	125,820
	Bridge Inpections & Repairs	-	-	-	75,000	-	75,000	-	150,000
	Golf Maintenance Facility Improvements	-	-	-	-	227,000	25,000	-	252,000
	Replace Shoretel VOIP Phone System	-	-	-	125,000	-	-	-	125,000
	VRTX Server Cluster Replacement	-	-	-	135,000	-	-	-	135,000
	Golf Equipment Replacement	-	-	-	581,950	-	-	-	581,950
	Replacement of Network Switches	-	-	-	-	80,000	-	-	80,000
	Police & Court HVAC Replacement	-	-	-	-	200,000	-	-	200,000
	Police 7 Court Roof Replacement	-	-	-	-	225,000	-	-	225,000
	City Hall HVAC Replacement	-	-	-	-	-	195,000	-	195,000
	Cart Path Repair	-	-	-	-	-	25,000	25,000	50,000
	City Hall Roof Replacement	-	-	-	-	-	-	190,000	190,000
	Library HVAC Replacement	-	-	-	-	-	-	376,000	376,000
	Library Roof Replacement	-	-	-	-	-	-	250,000	250,000
	Total Capital Projects Fund	**15,964,600**	**15,754,940**	**8,162,920**	**5,553,320**	**5,385,310**	**4,882,140**	**5,816,090**	**29,799,780**
		-	-	-	-	-	-	-	

Recreation Center Construction Fund

Project Account	Project Description	2021 Budget	2021 Estimate	2022 Budget	2023 Planned	2024 Planned	2025 Planned	2026 Planned	5-Year Totals
303120-620106	Rec Center Construction	-	-	93,500	-	-	-	-	93,500
	Total Recreation Center Construction Fund	**-**	**-**	**93,500**	**-**	**-**			**93,500**
		-	-	-	-	-	-	-	

Water Utility Fund

Project Account	Project Description	2021 Budget	2021 Estimate	2022 Budget	2023 Planned	2024 Planned	2025 Planned	2026 Planned	5-Year Totals
501498-640000	Motor Vehicle/Road Equipment (%)	169,650	169,650	-	-	-	-	-	-
501498-640001	Machinery & Equipment (%)	-	-	54,390	-	-	-	-	54,390
501498-640045	Meters	79,280	79,280	-	-	-	-	-	-
501498-640147	Backhoe Replacement (%)	78,750	73,090	-	-	-	-	-	-
501498-640148	Chemical Mixing Equipment Replacement	-	-	32,500	-	-	-	-	32,500
501498-660122	Pump R and R	84,000	84,000	276,000	17,000	-	-	-	293,000
501498-660124	Valve R and R	35,000	42,000	-	-	-	-	-	-
501498-660182	Water Line Replacement	1,960,780	1,960,780	391,000	540,500	724,500	494,500	500,000	2,650,500
501498-660205	PRV Replacement	110,000	110,000	-	-	-	-	-	-
501498-660237	Water Tank Int Structure Maint	426,500	426,500	30,000	-	-	-	30,000	60,000
501498-660259	Floride Equipment Replacement	238,930	238,930	-	-	-	-	-	-
501498-660282	HBWTP Recycle Tank Maintenance	195,000	195,000	-	-	-	-	-	-
501499-620119	Utilities Electrical Assessment (%)	132,500	132,500	100,000	-	-	-	-	100,000
501499-620136	Lactation Pod	12,000	11,000	-	-	-	-	-	-
501499-630146	Marshall Lake Sediment Control	600,000	-	710,000	-	-	-	-	710,000
501499-660190	NCWCD-Windy Gap Firming Proj	1,500,000	378,000	630,960	679,290	511,790	511,720	1,177,000	3,510,760
501499-660211	Howard Diversion Upgrades	122,630	122,630	-	-	-	-	-	-
501499-660212	SCWTP Recycle Pond Maintenance	29,000	29,000	-	-	-	-	-	-
501499-660236	SBR Ditch Lining	279,970	279,970	218,500	143,750	-	-	-	362,250
501499-660237	WTP Tank Cleaning & Evaluation	-	-	-	-	-	-	-	-
501499-660240	Howard Berry Weather Station	-	8,520	-	-	-	-	-	-
501499-660243	Louisville Pipeline Flow Control	-	-	-	-	-	-	-	-
501499-660260	WTP Vault Painting	142,280	142,280	-	-	-	-	-	-
501499-660261	WTP Raw Water Study	196,980	196,980	-	-	-	-	-	-
501499-660275	NCWCD SWSP Transmission Capacity	3,140,000	3,140,000	-	-	-	-	-	-
501499-660283	Process Pipe Evaluation	-	-	80,000	50,000	50,000	50,000	-	230,000
501499-660284	Utility Master Plan (%)	-	-	125,000	-	-	-	-	125,000
501499-660289	Raw Water Infrastructure	1,000,000	1,000,000	-	-	-	-	-	-
501499-670000	Water Rights Acquisition	1,050,000	1,050,000	1,250,000	1,250,000	250,000	500,000	500,000	3,750,000
	Harper Lake Pump Station	-	-	-	-	95,000	2,320,000	-	2,415,000
	Louisville Lateral Ditch Piping	-	-	-	3,120,000	-	-	-	3,120,000
	Filter Media Replacement	-	-	-	616,000	-	-	-	616,000
	Meter Replacement	-	-	-	1,560,000	1,560,000	-	-	3,120,000
	WTP Vehicle Replacement	-	-	-	80,000	50,000	-	-	130,000
	HBWTP Drying Beds Maintenance	-	-	-	-	-	221,000	-	221,000
	Instrumentation Replacement	-	-	-	-	-	-	260,000	260,000
	Channel/Ditch Maintenance	-	-	-	10,000	10,000	10,000	10,000	40,000
	Reservoir Inundation Map Update	-	-	-	60,000	-	-	-	60,000
	FlowCAM	-	-	-	175,000	-	-	-	175,000
	As-Built Drawing Update	-	-	-	-	40,000	-	-	40,000
	High Zone Tank Security	-	-	-	-	-	60,000	-	60,000
	Total Water Utility Fund	**11,583,250**	**9,870,110**	**3,898,350**	**8,301,540**	**3,291,290**	**4,167,220**	**2,477,000**	**22,135,400**
		-	-	-	-	-	-	-	

Wastewater Utility Fund

Project Account	Project Description	2021 Budget	2021 Estimate	2022 Budget	2023 Planned	2024 Planned	2025 Planned	2026 Planned	5-Year Totals
502498-660183	Sewer Utility Lines	629,180	629,180	299,000	437,000	540,500	632,500	460,000	2,369,000
502498-660265	Reuse System Equipment Replacement	44,740	44,740	-	-	-	-	-	-
502499-620119	Utilities Electrical Assessment (%)	132,410	132,410	100,000	-	-	-	-	100,000
502499-640149	Secondary Process Probes	105,000	105,000	-	-	-	-	-	-
502499-660262	WWTP Additional Influent Pump	48,020	48,020	-	-	-	-	-	-
502499-660267	WWTP Aeration Basin & Reuse Mixers	454,140	454,410	-	-	-	-	-	-
502499-660271	OPS Lift Station Painting	49,100	49,100	-	-	-	-	-	-
502499-660284	Utility Master Plan (%)	-	-	125,000	-	-	-	-	125,000
502499-660285	WWTP Solids Handling Upgrades	220,000	220,000	1,430,000	-	-	-	-	1,430,000
502499-660286	WWTP Painting	60,000	60,000	-	-	-	-	-	-
	WWTP Vehicle/Equipment Replacement	-	-	-	-	50,000	-	-	50,000
	Total Wastewater Utility Fund	**1,742,590**	**1,742,860**	**1,954,000**	**437,000**	**590,500**	**632,500**	**460,000**	**4,074,000**
		-	-	-	-	-	-	-	

Storm Water Utility Fund

Project Account	Project Description	2021 Budget	2021 Estimate	2022 Budget	2023 Planned	2024 Planned	2025 Planned	2026 Planned	5-Year Totals
503499-630096	Detention Pond Maintenance	357,530	357,530	158,000	124,000	150,000	170,000	174,000	776,000
503499-630150	Drainageway "A-1" Garfield/Cottonwood	1,301,460	1,301,460	-	-	-	-	-	-
503499-640001	Machinery & Equipment	-	-	23,310	-	-	-	-	23,310
503499-640147	Backhoe Replacement (%)	31,500	29,340	-	-	-	-	-	-
503499-660287	Storm Water Quality Master Plan Capital	338,640	338,640	100,000	100,000	100,000	100,000	100,000	500,000
(Operating)	Storm Water Master Plan Update	-	-	-	-	120,000	-	-	120,000
	Total Storm Water Utility Fund	**2,029,130**	**2,026,970**	**281,310**	**224,000**	**370,000**	**270,000**	**274,000**	**1,419,310**
		-	-	-	-	-	-	-	

Technology Management Fund

Project Account	Project Description	2021 Budget	2021 Estimate	2022 Budget	2023 Planned	2024 Planned	2025 Planned	2026 Planned	5-Year Totals
602120-650015	Computer-Hardware	75,000	75,000	75,000	75,000	75,000	75,000	75,000	375,000
	Total Technology Management Fund	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**	**375,000**
		-	-	-	-	-	-	-	

Fleet Management Fund

Project Account	Project Description	2021 Budget	2021 Estimate	2022 Budget	2023 Planned	2024 Planned	2025 Planned	2026 Planned	5-Year Totals
603120-640000	Motor Vehicle/Road Equipment	99,960	99,960	-	-	-	-	-	-
603211-640000	Motor Vehicle/Road Equipment	136,780	136,780	150,450	165,500	182,050	200,260	220,280	918,540
603312-640000	Motor Vehicle/Road Equipment	257,250	257,250	-	-	-	-	-	-
603511-640000	Motor Vehicle/Road Equipment	210,000	210,000	175,100	95,480	136,590	39,390	-	446,560
	Vehicle/Equipment Repalcement - Rec Bus	-	-	-	-	-	-	95,000	95,000
	Total Fleet Management Fund	**703,990**	**703,990**	**325,550**	**260,980**	**318,640**	**239,650**	**315,280**	**1,460,100**
		-	-	-	-	-	-	-	

All Funds

Fund Description	2021 Budget	2021 Estimate	2022 Budget	2023 Planned	2024 Planned	2025 Planned	2026 Planned	5-Year Totals
Open Space & Parks Fund	1,760,920	1,748,480	2,332,500	195,000	420,000	195,000	195,000	3,337,500
Conservation Trust - Lottery Fund	115,000	115,000	210,000	120,000	210,000	420,000	135,000	1,095,000
Cemetery Fund	39,480	39,480	14,250	7,500	7,500	7,500	7,500	44,250
Historic Preservation Fund	253,840	253,840	-	-	-	-	-	-
Recreation Fund	275,530	287,220	118,500	379,330	975,900	200,500	346,000	2,020,230
Capital Projects Fund	15,964,600	15,754,940	8,162,920	5,553,320	5,385,310	4,882,140	5,816,090	29,799,780
Water Utility Fund	11,583,250	9,870,110	3,898,350	8,301,540	3,291,290	4,167,220	2,477,000	22,135,400
Wastewater Utility Fund	1,742,590	1,742,860	1,954,000	437,000	590,500	632,500	460,000	4,074,000
Storm Water Utility Fund	2,029,130	2,026,970	281,310	224,000	370,000	270,000	274,000	1,419,310
Technology Management Fund	75,000	75,000	75,000	75,000	75,000	75,000	75,000	375,000
Fleet Management Fund	703,990	703,990	325,550	260,980	318,640	239,650	315,280	1,460,100
Total for All Funds	**34,543,330**	**32,617,890**	**17,465,880**	**15,553,670**	**11,644,140**	**11,089,510**	**10,100,870**	**65,854,070**