City of Louisville

COLORADO ▪ SINCE 1878

2023–2024
BIENNIAL OPERATING & CAPITAL BUDGET

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CITY OF LOUISVILLE
2023-2024 BIENNIAL OPERATING & CAPITAL BUDGET

Circa 1900

2013

CITY COUNCIL

Dennis Maloney, Mayor

City of Louisville
COLORADO • SINCE 1878

Ward I

Chris Leh
J. Caleb Dickinson

Ward II

Deborah Fahey
Maxine Most

Ward III

Barbara Hamlington
Dietrich Hoefner

Appointed Officials

City Manager – Jeffrey Durbin
City Clerk – Meredyth Muth
City Attorney – Kelly, PC
Municipal Judge – David Thrower
Prosecuting Attorney – Collette Cribari

Department Directors

Ryder Bailey, Director of Finance
Adam Blackmore, Director of Parks & Recreation
Megan Davis, Deputy City Manager
Jeff Fisher, Interim Chief of Police
Ronda Henger, Director of Human Resources
Emily Hogan, Assistant City Manager
Kurt Kowar, Director of Public Works
Sharon Nemechek, Director of Library Services
Andy Squires, Interim Director of Information Technology
Rob Zuccaro, Director of Community Development

Cover Design

Derek Cosson

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Louisville
Colorado

For the Biennium Beginning

January 01, 2021

Christopher P. Morrill

Executive Director

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City of Louisville

2023-2024 Biennial Operating & Capital Budget

Introduction

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City of Louisville
COLORADO • SINCE 1878

September 20, 2022

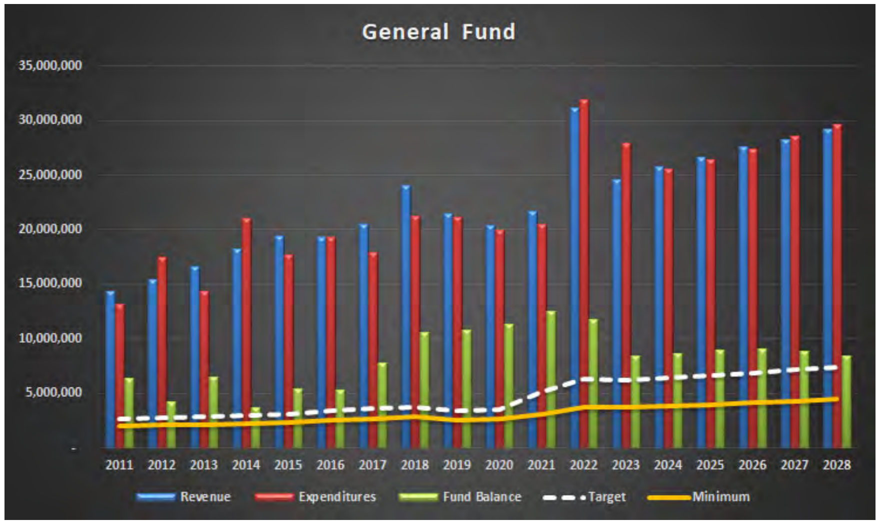
Mayor Stolzmann and City Council:

I am pleased to offer for your consideration the proposed 2023-2024 Operating & Capital Budget, 2023-2028 Capital Improvements Plan, and 2023-2028 Long-Term Financial Plan. The proposed Budget is presented in accordance with City Charter, Municipal Code and State Statutes. The proposed Budget is subject to change pursuant to Council direction during the course of the Budget process and hearings and these documents will be amended accordingly prior to adoption.

The City of Louisville 2021-2022 Budget had the City in a good financial position with stable revenues, strong reserves and many planned capital projects. The Budget did not anticipate the Marshall Fire two days before the start of the fiscal year and the multitude of financial challenges the fire would present for the City and the community. To date, City Council has approved two comprehensive Budget Amendments which decreased revenues and increased expenditures. Revenues have decreased as a result of removal of lost homes and reduction of damaged homes from the property tax levy and utility billing, businesses closed for extended periods of time and fewer residents to shop locally. Expenditures have increased as a result of staffing-up to manage recovery and rebuild along with an extremely challenging labor market. Furthermore, approximately $14,000,000 in fire damaged public infrastructure must be repaired. On December 31, 2021 the City's General Fund balance was $12.5 million, and is projected to drop to $11.7 million by 2022 year end, and decline close to the target limit in 2028.

The City has worked diligently to leverage federal, state and local support for our recovery and rebuild. This includes increased staffing levels to streamline permitting and inspections, funding of the Private Property Debris Removal Program with a local share estimated at $3 million, reduced and/or eliminated utility fees for impacted families, wellness resources at the Library and Recreation Center, provision of City office space for the recovery navigators, and implementation of a Use Tax credit for rebuilds. The City is committed to meeting the community's needs throughout recovery, short and long-term.

Given these new fiscal challenges, the 2023-2024 proposed Budget is conservative in terms of new capital projects and programs, staffing levels and revenue projections. Along with fire recovery, maintaining our essential operations and assets are priorities as we must maintain a sustainable budget in light of challenging years projected ahead. As depicted in the long term projections for the General Fund below, the proposed budget supports investments in critical recovery programs through the use of fund balances, while maintaining a balanced budget outlook and solid reserves in future years.



Development of the 2023-2024 Budget required the engagement of the entire organization as well as Council and the community at large. I would like to thank City Council, directors and staff for their flexibility and deterimination in what was a very unusual year. My special thanks to Deputy City Manager Megan Davis and Finance Director Kevin Watson for their work and support while I was focused on my own personal recovery.

Respectfully submitted,

Jeffrey L. Durbin
City Manager

Attachments:

- Executive Summary
- Summary of Variable Hours and Projected Wage Costs.
- 2023-2024 Biennial Operating & Capital Budget presented by *Fund*;
- 2023-2024 Biennial Operating & Capital Budget presented by *Program and* Sub-*Program*; and
- 2023-2028 Capital Improvements Plan, updated from the Council Budget Retreat

Executive Summary

In December of 2021, while the COVID pandemic continued to pose challenges, the City experienced a devastating wildfire. The Marshall Fire destroyed over 1,050 homes in unincorporated Boulder County, the Town of Superior, and the City of Louisville. Approximately 600 homes were significantly damaged or completely destroyed within Louisville. In response to the fire, the City was forced to shut off all water, close off major sections of the City where debris from destroyed homes remained, and initiate repair of core infrastructure. In addition, the City has assisted with the recovery of individual homeowners through a variety of resources.

The City will maintain an ongoing focus on Marshall Fire recovery through 2023 - 2024. Fire damaged public infrastructure will continue to be replaced and rebuilt in 2023 and additional staff resources have been retained to support residential rebuilding. The City has experienced numerous budget impacts as a result of the fire, including:

- Property tax reductions
- Reduced use tax collections
- Un-budgeted expenditures for fire response and recovery
- Unknown expenditures and revenue loss associated with long-term recovery

The City has been unable to account for every financial impact as a result of the Marshall Fire, and still expects outstanding and unknown budget impacts. This includes the amount of insurance reimbursements actually received and timing and value of FEMA reimbursements. Given this, the 2023-2024 budget prioritizes the completion of recovery projects through City funds and estimates of offsetting revenue through reimbursement grants or other potential funding sources.

Investments unrelated to fire recovery are focused on effectively maintaining day to day services and maintaining the resources and assets that we have vs. adding new assets and amenities. To achieve the City's mission of protecting, preserving and enhancing the quality of life in our community, it is critical that the City continue to invest in its existing resources while planning for the future.

Revenue Assumptions

The first step in developing the proposed 2023-2024 Operating & Capital Budget, determining the resources available for the 2023-2028 Capital Improvements Plan, and developing the 2023-2023 Long-Term Financial Plan, is to establish current revenue estimates and long-term revenue projections. This has been a challenging year due to the financial impacts of the Marshall Fire, the projected rebuilding, and the changing economic conditions. Staff will continue to monitor current revenue collections and will continually update future revenue projections throughout the budget development process.

The following table summarizes year-over-year changes to actual revenue for 2019 through 2021 and projected revenue for 2022 through 2028. The table shows annual percentages of change from the prior year for the City's main revenue categories.

Revenue Category	Percent of Change											
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Regional Consumer Price Index	3.4%	2.7%	1.9%	2.0%	3.5%	7.7%	4.4%	3.5%	3.3%	3.0%	3.0%	3.0%
Average Rate of Return	1.1%	1.7%	2.1%	1.4%	0.4%	1.3%	1.8%	2.3%	2.8%	3.0%	3.3%	3.5%
Taxes:												
Sales Tax	13.2%	5.3%	11.8%	-8.4%	16.3%	12.0%	7.5%	5.0%	3.5%	3.5%	3.5%	3.5%
Property Tax	1.8%	53.5%	-9.0%	7.5%	1.1%	9.6%	-5.9%	7.6%	2.9%	5.0%	2.4%	3.3%
Use Tax - Consumer	-9.7%	12.9%	5.2%	-16.4%	28.0%	12.5%	10.0%	7.0%	5.0%	5.0%	5.0%	5.0%
Use Tax - Auto	9.7%	36.5%	-14.6%	-12.5%	19.0%	7.5%	5.0%	5.0%	3.5%	3.5%	3.5%	3.5%
Use Tax - Building Materials	-8.9%	24.6%	-8.1%	-18.4%	43.3%	-15.4%	-28.1%	-0.2%	0.8%	-4.2%	-11.1%	-1.5%
Franchise Taxes	2.0%	-0.4%	-1.8%	-4.1%	12.4%	-7.5%	4.3%	2.8%	2.5%	1.5%	1.5%	1.5%
Lodging Tax	3.3%	-8.6%	-3.8%	-59.9%	48.3%	20.0%	15.0%	12.5%	10.0%	7.5%	5.0%	5.0%
Licenses & Permits:												
Sales & Use Tax Licenses	16.9%	1.1%	20.0%	1.0%	4.7%	5.0%	-66.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Construction Permits	-32.5%	-37.2%	40.0%	-15.3%	47.0%	12.8%	-12.0%	-18.5%	-0.4%	-3.1%	-35.0%	-1.5%
Minor Building-Related Permits	-54.2%	657.6%	-57.8%	-52.2%	-14.2%	64.0%	-48.5%	3.0%	3.0%	3.0%	3.0%	3.0%
Intergovernmental Revenue:												
Highway Users Tax	0.9%	23.9%	-4.1%	-25.6%	19.9%	-7.6%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
State Lottery	-10.3%	-0.7%	26.9%	-13.3%	15.5%	1.5%	3.5%	3.5%	3.0%	3.0%	2.0%	2.0%
Marijuana Tax	25.1%	-3.4%	3.4%	27.3%	26.5%	15.0%	10.0%	7.5%	5.0%	5.0%	5.0%	5.0%
IGA - Superior Library	0.9%	10.3%	1.1%	7.8%	-0.9%	14.4%	-6.0%	7.5%	3.0%	5.0%	2.5%	3.5%
Charges for Services:												
Water User Fees	-0.6%	9.7%	-12.6%	20.6%	-8.0%	-4.6%	0.0%	4.0%	0.5%	1.0%	0.0%	0.2%
Water Tap Fees	-34.3%	-64.6%	73.2%	-24.7%	37.7%	-26.6%	23.2%	-18.7%	3.0%	-30.0%	16.9%	-6.6%
Wastewater User Fees	12.2%	6.4%	3.0%	10.4%	3.6%	-13.4%	7.8%	17.0%	8.4%	6.2%	4.0%	4.0%
Wastewater Tap Fees	-40.5%	-80.3%	53.8%	-1.0%	-31.9%	-34.5%	159.2%	-30.0%	22.8%	-39.5%	27.4%	-9.8%
Storm Water User Fees	5.2%	6.8%	17.3%	7.2%	3.8%	-2.5%	2.1%	19.2%	12.3%	13.1%	12.0%	12.1%
Solid Waste User Fees	4.8%	3.8%	1.5%	-3.1%	-5.8%	3.5%	6.3%	6.2%	3.5%	3.5%	3.5%	3.5%
Recreation Center Fees	-0.9%	-8.3%	67.3%	-58.4%	85.9%	7.4%	4.5%	2.9%	2.8%	2.7%	2.7%	2.8%
Golf Course User Fees	8.0%	4.1%	0.8%	20.0%	19.4%	2.6%	5.9%	0.1%	2.2%	0.2%	2.3%	0.2%
Developer Impact Fees	-60.1%	15.9%	-44.9%	57.7%	-55.7%	-0.4%	30.3%	-14.2%	13.8%	-36.0%	71.8%	-10.3%
Fines & Forfeitures:												
Court Fines	-1.2%	-14.0%	-9.4%	-33.6%	-19.1%	-10.0%	-5.0%	-2.5%	0.0%	0.0%	0.0%	0.0%

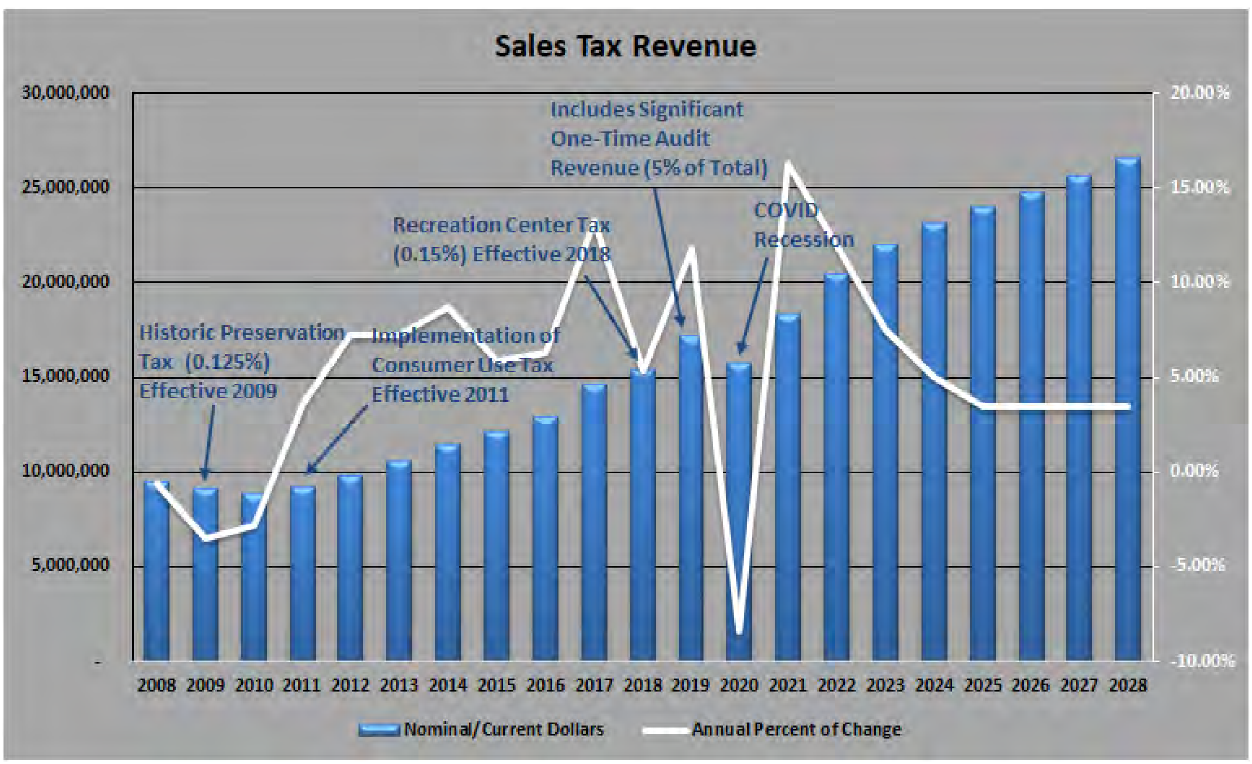
All projections for construction-related revenue are based on forecasts by the Planning & Building Department. Construction-related revenue includes Use Tax on Building Materials, Construction Permits, Impact Fees, and Utility Tap Fees.

All projections for the 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.

All projections for Utility User Fees (Water, Wastewater, Storm Water and Solid Waste) are based on forecasts from the Public Works Department.

All remaining projections are based on the Finance Department's forecasts using simple trend analysis. A more detailed review of any revenue projections can be provided at the upcoming budget meetings.

Sales Tax Revenue Projections
Based on recent trend analysis and discussions at the Council Budget Retreat in July, projected sales tax revenue for 2022 has been set at a 12% increase over 2021. However, recent collections have not been as strong as earlier in the year and staff will continue to assess current year estimates and future year projections. The current projection for 2023 is a 7.5% increase over 2022. The current projection for 2024 is a 5% increase over 2023. The annual growth after 2024 is set at 3.5%.



Assessed Valuation & Property Tax Revenue
The City has received its *preliminary* 2022 assessed valuation from the Boulder County Assessor. These valuations, multiplied by the mill levies, determine the amount of property tax revenue that will be received in 2023.

Multiplied by the mill levy, the 2022 assessed valuation determines the amount of property tax revenue that will be received in 2023. The 2023 assessed valuation determines the amount of property tax revenue that will be received in 2024.

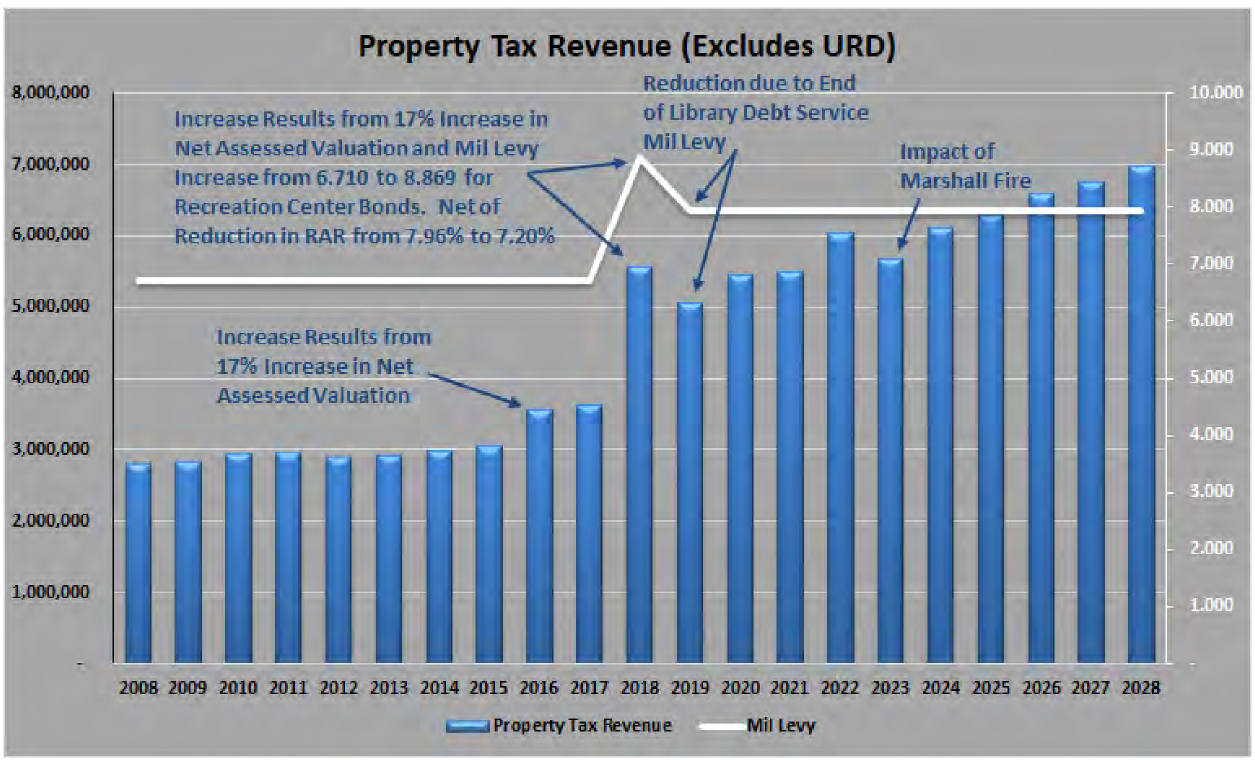
The Assessor is reporting that the City of Louisville's gross assessed valuation declined by 6.0%, from $796,492,841 in 2021 to $748,668,589 in 2022. The City of Louisville's total net assessed valuation, which is the City's gross valuation less the Urban Revitalization District's incremental assessed valuation, also decline by 5.9%, from $771,895,652 in 2021 to $726,049,956 in 2022.

The reductions in assessed valuation are due to the Assessor's adjustments in response to the Marshall Fire. The City's assessed valuations are projected to recovery quickly, due to the Marshall Fire rebuilding and the 2023 reassessment year. The projected increase in the 2023 net assessed valuation is 7.6% over 2022. Staff is projecting an average annual increase of 3.5% from 2024 through 2027.

The City currently imposes two separate mill levies, for a total of 7.934 mills:

1. A General levy of 5.184 mills; and
2. A Recreation Center Debt levy 2.750 mills.

This same 7.934 total mil levy is projected through 2028.



Operating Expenditure Targets

The second step in determining the resources available for the 2023-2028 Capital Improvements Plan and developing the 2023-2028 Long-Term Financial Plan, is to establish long-term operating expenditure targets. The term "targets", rather than "assumptions", is used for expenditure projections to denote the greater control Council and staff have over expenditures versus revenues.

The following table summarizes year-over-year changes to actual expenditures for 2019 through 2021, estimated expenditures for 2022, the recommended budgets for 2023 and 2024, and the targets for 2025 through 2028. The table shows annual percentages of change from the prior year for the City's main expenditure categories.

	Percent of Change											
Expenditure Category	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Regional Consumer Price Index	3.39%	2.73%	1.92%	1.95%	3.54%	7.70%	4.40%	3.50%	3.25%	3.00%	3.00%	3.00%
Salaries & Wages:												
Regular Wages	4.3%	3.0%	10.2%	2.2%	4.6%	19.7%	3.0%	5.4%	4.0%	4.0%	4.0%	4.0%
Variable & Seasonal Wages	8.5%	6.0%	22.9%	-32.9%	34.0%	71.8%	-1.7%	2.8%	3.9%	3.9%	3.9%	3.9%
Overtime	-2.0%	21.8%	2.7%	2.0%	-4.3%	25.8%	-17.9%	5.0%	2.5%	2.5%	2.5%	2.5%
Employee Benefits:												
Employee Insurance	8.2%	-1.6%	8.6%	3.2%	0.0%	33.6%	1.6%	8.8%	7.5%	7.5%	7.5%	7.5%
FICA Expense	5.1%	4.4%	11.1%	-2.8%	7.7%	19.7%	3.1%	4.5%	11.1%	3.9%	4.0%	4.0%
Retirement Contribution	6.6%	1.1%	10.0%	2.0%	5.6%	39.9%	13.6%	5.1%	3.2%	3.9%	4.0%	4.0%
All Employee Compensation	4.9%	3.1%	11.1%	-1.1%	5.7%	26.1%	2.3%	5.4%	4.6%	4.3%	4.3%	4.3%
Supplies:												
Chemicals	19.0%	-7.9%	41.7%	-4.9%	3.5%	8.1%	42.7%	7.6%	3.5%	3.5%	3.0%	3.0%
Vehicle Maintenance Supplies	9.5%	33.2%	-4.7%	-9.5%	9.4%	4.0%	29.4%	3.1%	3.5%	3.5%	3.0%	3.0%
Street Supplies	1.8%	17.7%	-13.0%	1.1%	-17.6%	33.5%	28.8%	0.0%	3.5%	3.5%	3.0%	3.0%
Uniforms & Clothing	5.4%	-1.2%	-3.0%	9.3%	-7.8%	6.1%	28.7%	-0.6%	3.5%	3.5%	3.0%	3.0%
Library Books & Media	-2.0%	5.5%	3.9%	-22.5%	0.6%	48.5%	12.9%	0.1%	3.5%	3.5%	3.0%	3.0%
All Supplies	5.5%	5.7%	10.3%	-4.2%	-2.8%	67.8%	-9.0%	2.1%	3.3%	3.3%	3.0%	3.0%
Purchased/Contracted Services:												
Professional Services	17.1%	-2.4%	11.1%	-4.9%	10.2%	36.1%	-0.8%	-9.5%	1.1%	5.4%	4.6%	4.7%
Utilities	-3.3%	19.6%	3.3%	6.9%	1.8%	-3.1%	7.1%	0.0%	3.5%	3.5%	3.5%	3.5%
Solid Waste Hauling	2.0%	2.2%	1.2%	-7.0%	3.9%	-2.9%	6.6%	6.4%	4.0%	4.0%	4.0%	4.0%
Parts, Repairs, & Maintenance	-0.7%	65.5%	6.3%	-18.2%	17.5%	-3.3%	35.5%	-21.8%	13.9%	-7.4%	15.5%	-7.2%
Legal Services	0.8%	-20.2%	41.7%	-0.5%	9.5%	-3.6%	15.4%	0.5%	5.0%	5.0%	5.0%	5.0%
Insurance Premiums & Deductibles	-6.2%	2.2%	28.1%	34.3%	12.6%	14.6%	21.4%	9.7%	7.0%	7.0%	7.0%	7.0%
Boulder Dispatch Services	0.0%	1.9%	0.8%	1.5%	12.6%	2.2%	-0.2%	10.0%	3.5%	3.5%	3.5%	3.5%
All Purchased/Contracted Services	4.8%	10.0%	-5.0%	8.7%	0.6%	56.6%	-21.9%	-3.2%	2.5%	3.1%	5.2%	2.9%

A more detailed review of all expenditure targets can be provided at any of the upcoming budget meetings.

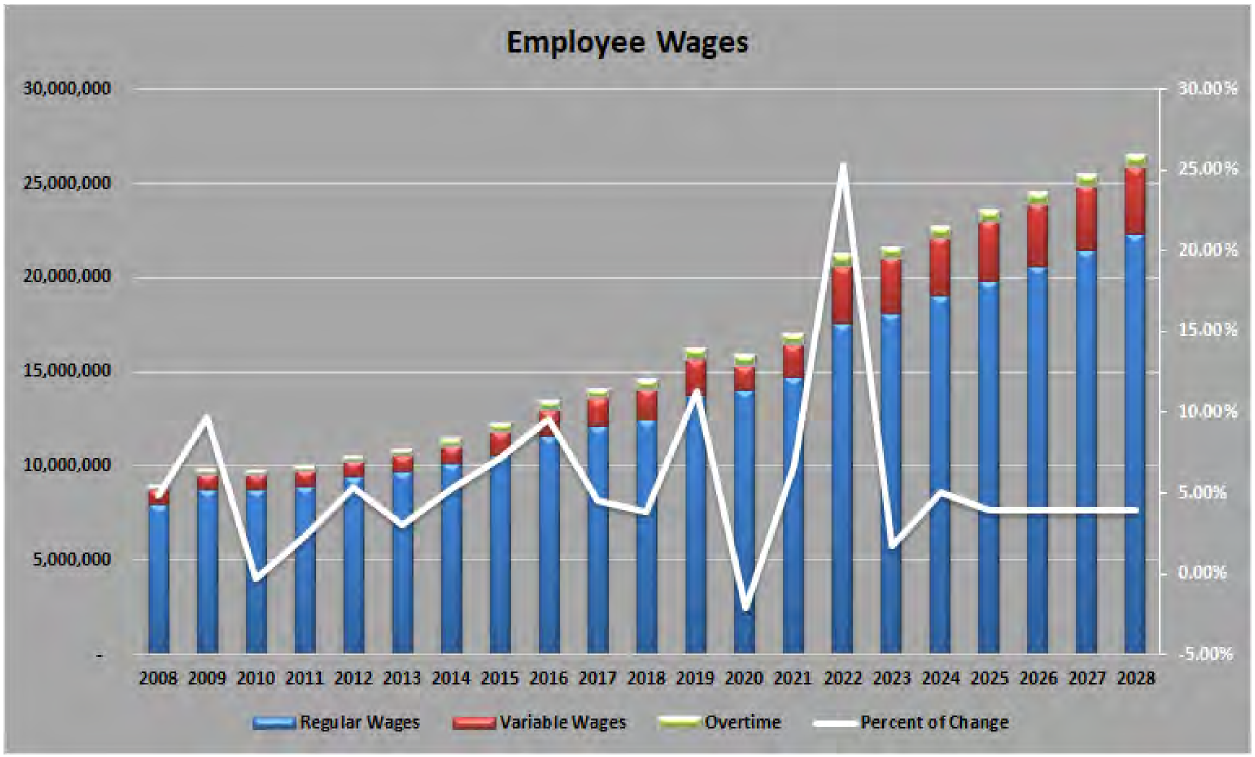
Recommended Adjustments to Full-Time Benefitted Positions (Regular Wages)
There are no additional full-time benefitted positions recommended for 2023 or 2024. Below is a summary of the recommended adjustments to full-time wages and benefits.

	2023 Percent Of Increase	2024 Percent Of Increase
Market Adjustments	2%	2%
Merit Adjustments - General	4%	4%
Merit Adjustments – Police	5%	5%
Health Insurance	5.5%	10%
Dental Insurance	0%	2%
Vision Insurance	0%	2%

Additional position changes were made to support a balanced operating budget. Vacancies and open positions were evaluated for current need and impact on levels of service. Two vacant positions were removed in the Police Department, including one officer and one police support tech. An additional full-time officer position was converted to part-time officer hours. Areas where the City had overstaffed to address hiring challenges and turnover were adjusted to original levels, given the impact of market wage adjustments on hiring and retention. Adjustments were made in the hiring level of some vacant positions.

Recommended Adjustments to Part-Time Non-Benefitted Hours (Variable Wages)
The City manages its part-time, non-benefitted wages by managing hours, rather than individual positions. The hours are categorized by job class. This type of budgetary control allows departments the most flexibility for managing part-time, seasonal and temporary positions.

The 2023 Recommended Budget includes an additional 4.68 full-time equivalents (FTEs). The 2024 Recommended Budget includes a reduction of 0.73 FTEs. A 4% market adjustment for both 2023 and 2024 is recommended for all variable positions.



Employee Wages
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
-5.00%
2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027 2028
Regular Wages
Variable Wages
Overtime
Percent of Change

Inter-Fund Transfers

The following two tables summarize the recommended transfers between funds for 2023 and 2024.

Inter-Fund Transfers Matrix
2023 Recommended Budget

	Transfers In											
Transfers Out	General Fund		OS&P Fund		Cemetery Fund		Recreation Fund		Capital Projects Fund		Rec Center Debt Service	Total
General Fund	-		983,480	a	162,520	b	1,225,750	c	3,000,000	d	-	5,371,750
Cemetery Perpetual Care Fund	-		-		12,480	e	-		-		-	12,480
Historic Preservation Fund	193,300	f	-		-		-		-		-	193,300
Capital Project Fund	-		-		-		148,360	g	-		-	148,360
Impact Fee Fund	-		181,890	h	-		-		166,300	h	-	348,190
Recreation Center Construction	-		-		-		-		-		120,000 i	120,000
Total	193,300		1,165,370		175,000		1,374,110		3,166,300		120,000	6,194,080

a *Annual recurring support for operations and capital. Reduced by net revenue from Marshall Fire rebuild.*
b *Annual recurring support for operations and capital.*
c *Annual recurring support for operations and capital. Reduced by net revenue from Marshall Fire rebuild.*
d *One-time transfer for funding Capital Improvement Program.*
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 *Annual recurring support for capital.*
h *Annual transfer of impact fee revenue for projects eligible for this type of funding.*
i *One-time transfer of remining funds in Recreation Cneter Construction Fund.*

Inter-Fund Transfers Matrix
2024 Recommended Budget

	Transfers In									
Transfers Out	General Fund		OS&P Fund		Cemetery Fund		Recreation Fund		Capital Projects Fund	Total
General Fund	-		1,017,900	a	122,220	b	1,268,650	c	-	2,408,770
Cemetery Perpetual Care Fund	-		-		16,780	d	-		-	16,780
Historic Preservation Fund	202,790	e	-		-		-		-	202,790
Capital Project Fund	-		-		-		153,550	f	-	153,550
Impact Fee Fund	-		97,330	g	-		-		215,410 g	312,740
Total	202,790		1,115,230		139,000		1,422,200		215,410	3,094,630

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 *Annual recurring transfer of interest earned used to fund operations and capital.*
e *Annual recurring transfer for reimbursement of costs associated with Museum Services.*
f *Annual recurring support for capital.*
g *Annual transfer of impact fee revenue for projects eligible for this type of funding.*

City-Wide Budget Summary

The following two tables summarize the proposed 2021-2022 Biennial Operating & Capital Budget on a fund level.

City of Louisville, Colorado
Summary of Revenue, Expenditures, and Changes to Fund Balances
All Funds
2023 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**	$ 11,730,186	$ 24,602,620	$ 27,952,070	[1]	$ 8,380,736	$ (3,349,450)	-29%
	Special Revenue Funds:							
201	Open Space & Parks	1,436,179	4,127,750	4,106,180	[2]	1,457,749	21,570	2%
202	Conservation Trust - Lottery	358,538	270,670	400,100		229,108	(129,430)	-36%
203	Cemetery Perpetual Care	697,426	44,540	12,780		729,186	31,760	5%
204	Cemetery	30,683	249,050	247,550		32,183	1,500	5%
205	PEG Fees	36,785	22,870	25,050		34,605	(2,180)	-6%
206	Parking Improvement	94,622	-	50		94,572	(50)	0%
207	Historic Preservation	3,109,690	1,023,770	640,550		3,492,910	383,220	12%
208	Recreation	2,763,878	5,191,520	5,657,910	[3]	2,297,488	(466,390)	-17%
	Total Special Revenue Funds	8,527,801	10,930,170	11,090,170		8,367,801	(160,000)	-2%
	Capital Project Funds:							
301	Capital Projects	5,970,493	17,457,680	16,203,950		7,224,223	1,253,730	21%
302	Impact Fee	32,251	357,760	348,490		41,521	9,270	29%
303	Recreation Center Construction	120,000	-	120,000		-	(120,000)	-100%
	Total Capital Project Funds	6,122,744	17,815,440	16,672,440		7,265,744	1,143,000	19%
	Debt Service Funds:							
402	Recreation Center Debt Service	763,018	2,142,572	1,742,200		1,163,391	400,372	52%
	Total Debt Service Funds	763,018	2,142,572	1,742,200		1,163,391	400,372	52%
	Enterprise Funds (WC Basis):							
501	Water Utility	19,945,266	9,591,970	12,000,790	[4]	17,536,446	(2,408,820)	-12%
502	Wastewater Utility	5,922,576	4,382,440	8,615,330	[5]	1,689,686	(4,232,890)	-71%
503	Stormwater Utility	790,800	1,029,420	831,660	[6]	988,560	197,760	25%
510	Solid Waste & Recycling Utility	255,047	1,717,900	1,679,210		293,737	38,690	15%
520	Golf Course	999,718	2,525,800	3,083,900	[7]	441,618	(558,100)	-56%
	Total Enterprise Funds	27,913,406	19,247,530	26,210,890		20,950,046	(6,963,360)	-25%
	Internal Service Funds (WC Basis):							
602	Technology Management	117,899	54,610	105,750		66,759	(51,140)	-43%
603	Fleet Management	249,984	530,180	570,500		209,664	(40,320)	-16%
	Total Internal Service Funds	367,883	584,790	676,250		276,423	(91,460)	-25%
	Total All Funds	$ 55,425,039	$ 75,323,122	$ 84,344,020		$ 46,404,141	$ (9,020,898)	-16%

[1] Projected Expenditures Include a Projected Operational "Turnback" of	*5.5%*	*, which =*	*1,314,200*
[2] Projected Expenditures Include a Projected Operational "Turnback" of	*6.0%*	*, which =*	*235,900*
[3] Projected Expenditures Include a Projected Operational "Turnback" of	*5.0%*	*, which =*	*240,590*
[4] Projected Expenditures Include a Projected Operational "Turnback" of	*7.0%*	*, which =*	*342,740*
[5] Projected Expenditures Include a Projected Operational "Turnback" of	*7.0%*	*, which =*	*187,830*
[6] Projected Expenditures Include a Projected Operational "Turnback" of	*7.0%*	*, which =*	*32,650*
[7] Projected Expenditures Include a Projected Operational "Turnback" of	*4.0%*	*, which =*	*96,400*

City of Louisville, Colorado
Summary of Revenue, Expenditures, and Changes to Fund Balances
All Funds
2024 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**	$ 8,380,736	$ 25,782,970	$ 25,519,310	[1]	$ 8,644,396	$ 263,660	3%
	Special Revenue Funds:							
201	Open Space & Parks	1,457,749	4,223,140	4,535,250	[2]	1,145,639	(312,110)	-21%
202	Conservation Trust - Lottery	229,108	279,730	300,100		208,738	(20,370)	-9%
203	Cemetery Perpetual Care	729,186	50,440	17,080		762,546	33,360	5%
204	Cemetery	32,183	216,910	215,310		33,783	1,600	5%
205	PEG Fees	34,605	23,560	25,050		33,115	(1,490)	-4%
206	Parking Improvement	94,572	-	50		94,522	(50)	0%
207	Historic Preservation	3,492,910	1,096,540	659,630		3,929,820	436,910	13%
208	Recreation	2,297,488	5,370,180	5,823,470	[3]	1,844,198	(453,290)	-20%
	Total Special Revenue Funds	8,367,802	11,260,500	11,575,940		8,052,362	(315,440)	-4%
	Capital Project Funds:							
301	Capital Projects	7,224,223	12,529,840	15,064,920		4,689,143	(2,535,080)	-35%
302	Impact Fee	41,521	309,070	313,040		37,551	(3,970)	-10%
303	Recreation Center Construction	-	-	-		-	-	
	Total Capital Project Funds	7,265,744	12,838,910	15,377,960		4,726,694	(2,539,050)	-35%
	Debt Service Funds:							
402	Recreation Center Debt Service	1,163,391	2,195,522	1,740,400		1,618,513	455,122	39%
	Total Debt Service Funds	1,163,391	2,195,522	1,740,400		1,618,513	455,122	39%
	Enterprise Funds (WC Basis):							
501	Water Utility	17,536,446	8,774,440	19,634,670	[4]	6,676,216	(10,860,230)	-62%
502	Wastewater Utility	1,689,686	4,941,170	4,591,890	[5]	2,038,966	349,280	21%
503	Stormwater Utility	988,560	1,232,120	1,030,630	[6]	1,190,050	201,490	20%
510	Solid Waste & Recycling Utility	293,737	1,824,560	1,782,040		336,257	42,520	14%
520	Golf Course	441,618	2,527,170	2,454,360	[7]	514,428	72,810	16%
	Total Enterprise Funds	20,950,046	19,299,460	29,493,590		10,755,916	(10,194,130)	-49%
	Internal Service Funds (WC Basis):							
602	Technology Management	66,759	72,080	75,750		63,089	(3,670)	-5%
603	Fleet Management	209,664	356,480	265,250		300,894	91,230	44%
	Total Internal Service Funds	276,423	428,560	341,000		363,983	87,560	32%
	Total All Funds	$ 46,404,141	$ 71,805,922	$ 84,048,200		$ 34,161,864	$ (12,242,278)	-26%

[1] Projected Expenditures Include a Projected Operational "Turnback" of 5.5% , which = 1,345,060
[2] Projected Expenditures Include a Projected Operational "Turnback" of 6.0% , which = 234,470
[3] Projected Expenditures Include a Projected Operational "Turnback" of 5.0% , which = 250,630
[4] Projected Expenditures Include a Projected Operational "Turnback" of 7.0% , which = 338,640
[5] Projected Expenditures Include a Projected Operational "Turnback" of 7.0% , which = 193,750
[6] Projected Expenditures Include a Projected Operational "Turnback" of 7.0% , which = 34,100
[7] Projected Expenditures Include a Projected Operational "Turnback" of 4.0% , which = 100,550

As noted at the bottom of the preceding tables, staff has incorporated operational turnback percentages for each of the City's main operating funds. *Turnback* refers to a positive actual-to-budget variance and recognizes the fact that departments typically cannot spend 100% of their budgets. Its usage allows a more accurate projection of expenditures, which allows staff to budget the projected savings.

A history and projection of turnback for the City's main operating funds is summarized in the following table.

Summary of Actual and Targeted Operational Turnback
Selected Operating Funds

Fund Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Target	2023 Target	2024 Target	2025 Target	2026 Target	2027 Target	2028 Target
General	9.7%	10.4%	4.3%	11.3%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%
Open Space & Parks	11.7%	6.9%	6.6%	9.9%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Recreation	N/A	-2.1%	3.6%	8.1%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Water Utility	21.4%	20.4%	4.2%	-1.1%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Wastewater Utility	12.6%	15.4%	3.5%	5.3%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Stormwater Utility	21.4%	7.8%	11.0%	2.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Golf Course	-16.3%	11.9%	0.0%	-7.4%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%

For a more detailed review of the proposed operating and capital budgets, attached to this transmittal is a presentation of the:

1. 2023-2024 Biennial Operating & Capital Budget by *Fund*; and
2. 2023-2024 Biennial Operating & Capital Budget by *Program and* Sub-*Program*

Capital Improvements Plan
Also attached is the proposed 2023-2028 Capital Improvements Plan, with updates since the Council Budget Retreat. The proposed C-I-P includes the following highlights:

- Parks, Recreation & Open Space – In 2022 City Council provided increased funding for parks improvements through a "booster" of $1.5 million in capital and operational funds. These funds have been invested in critical infrastructure across the parks system, including: Community Park improvements (irrigation, landscaping/vegetation, pond improvements, and fencing replacement), Coal Creek trail improvements, tree replacements, and an increase in maintenance through contractual partnerships.

  The City recently completed a Parks Maintenance and Management Plan to improve the day to day operations of the department and the City's assets, and has identified the next most critical infrastructure improvements for replacement in future C-I-P. This includes:

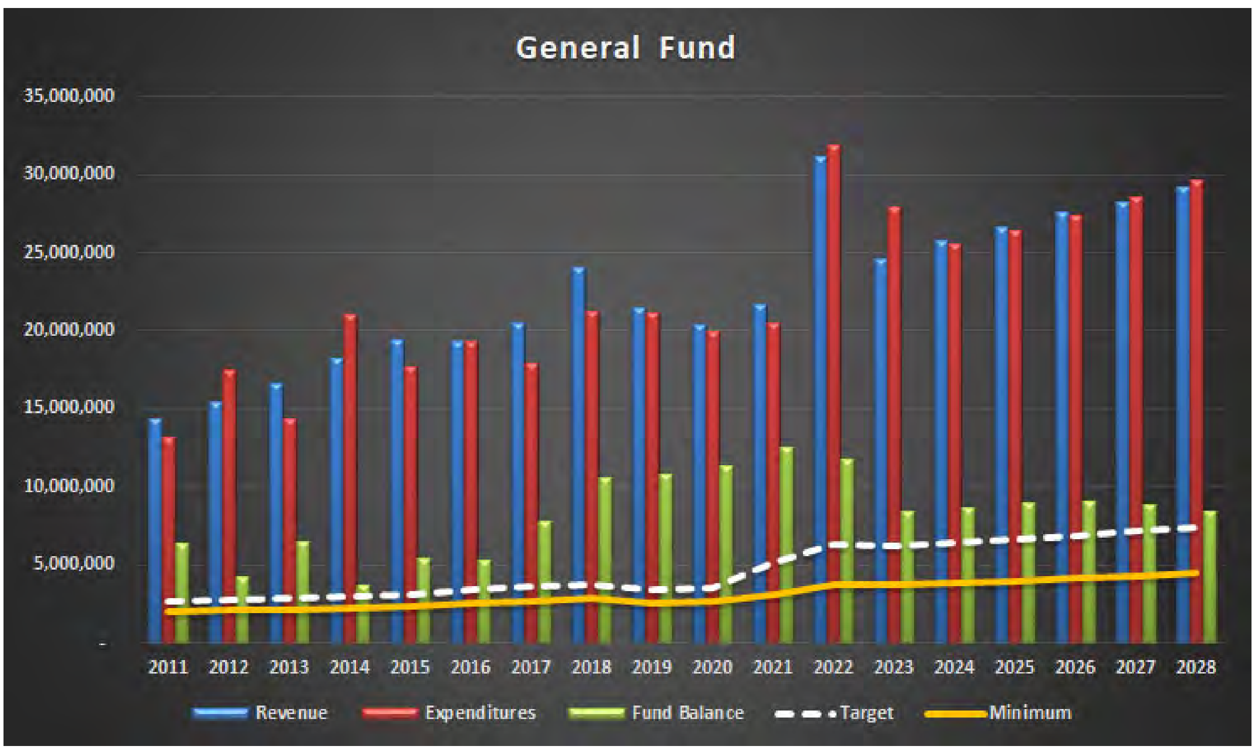
- Playground replacement including $3.5 million through 2028
    - Irrigation replacements in Parks beginning with the most vulnerable/aging systems (Cottonwood, History Museum and Centennial Park) – included total of $1.2 million
    - Median vegetation and irrigation funding increase – included total of $2.04 million over 4 years for design and replacement of aging irrigation and vegetation (including trees) in medians. This will address vegetation replacement of some Marshall Fire impacted medians (these costs are not addressed by FEMA or insurance).
    - Tennis court replacements for $480,000 through 2025 (Mission Green and Centennial East courts)
    - Golf Course equipment replacement with hybrid equipment for $749,180 in 2023
    - Recreation Center facility improvements including roof replacement or repair (which may be partially addressed through insurance related to Marshall Fire damage)
- Transportation -
    - Pavement management program includes $37.17 million through 2028 to continue street resurfacing in priority locations throughout the city. This will also address road and sidewalk damages resulting from the Marshall Fire, the private property debris removal (PPDR), and rebuilding of residences in fire-impacted neighborhoods. Inclusion of $1 million revenue offset in 2024 – 2025 for FEMA assistance.
    - Implementation of the Future 42 vision with $8 million over 2 years beginning with design, engineering and right-of-way acquisition for the CO 42 corridor. This includes $7.2 million of revenue offset for grants from CDOT and DRCOG/federal transportation improvement program (TIP) funding.
    - Improvements to downtown sidewalk pavers and conduit repairs for $1.175 million through 2028
- Sustainability -
    - $3 million ($1.5 million in each year 2023 and 2024) for initial implementation of the City electrification study to move City facilities, equipment and operations to zero-carbon emissions.
    - C-I-P also includes HVAC replacement for City Hall, Police Department, Recreation Center and Library, which will be installed with consideration of decarbonization plan recommendations.

Long-Term Financial Plan

With the completion of the Recommended 2023-2024 Biennial Operating & Capital Budget, the base year for the long-term financial planning model changes to the 2024 budget. The model applies the revenue assumptions and expenditure targets for 2025 through 2028 to the base year to project revenue, expenditures and fund balances (or working capital for proprietary funds) through 2028. The following discussion summarizes the model's projections for the City's main operating funds:

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

General Fund
Incorporating the revenue projections, the operating expenditure targets and the interfund transfer projections outlined in the preceding discussion, the following graph summarizes a history and projection of revenue, expenditures and fund balances for the General Fund.



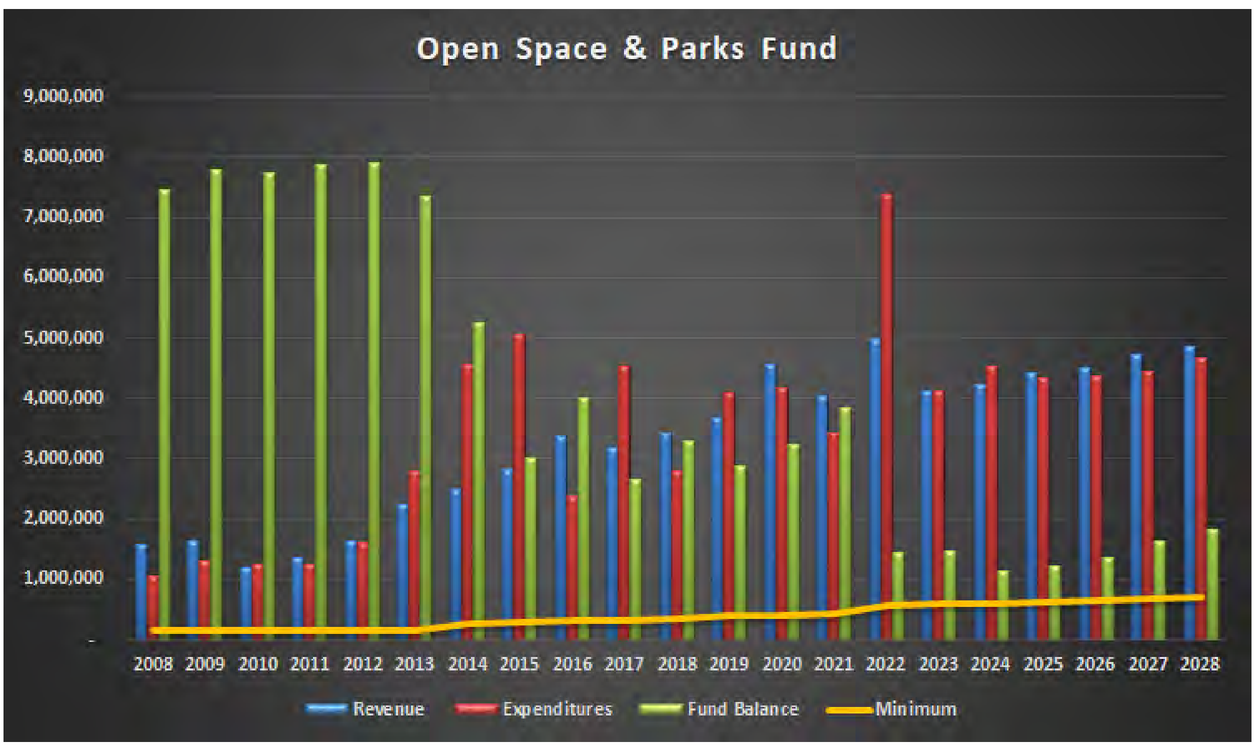
The City's Reserve Policy for the General Fund states, *The minimum unrestricted fund balance of the General Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this policy, operating expenditures are defined as all expenditures less any one-time, non-recurring transfers to other funds. Annual, recurring support transfers to other funds will be included in the definition of current operating expenditures.*

While the minimum unrestricted fund balance is set at 15% of current operating expenditures, the targeted unrestricted fund balance will be at or above 25% of current operating expenditures.

The projected General Fund balance at the end of 2028 is $8.4 million. This equates to 27% of operating expenditures and is above the targeted fund balance as defined in the Reserve Policy.

Open Space & Parks Fund

Incorporating the revenue projections, the operating expenditure targets and the interfund transfer projections outlined in the preceding discussion, along with the impacts of the recommended Capital Improvements Plan, the following graph summarizes a history and projection of revenue, expenditures and fund balances for the Open Space & Parks Fund.



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

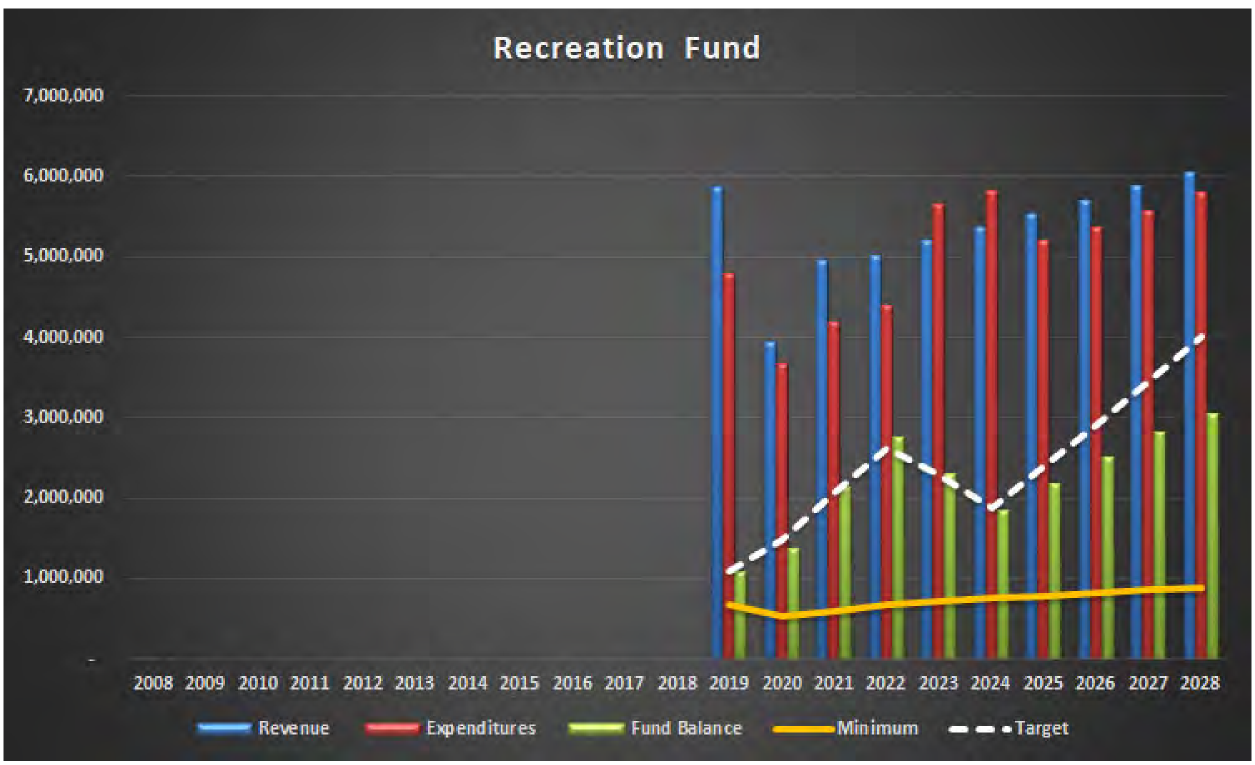
The minimum fund balance of the Open Space and Parks Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this *policy, operating expenditures include only open space and parks operations and exclude all interfund transfers and capital outlay.*

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 $1.6 million. This equates to approximately 36% of operating expenditures and is above the minimum fund balance as defined in the Reserve Policy.

Recreation Fund

Incorporating the revenue projections, the operating expenditure targets, and the interfund transfer projections outlined in the preceding discussion, along with the impacts of the recommended Capital Improvements Plan, the following graph summarizes a history and projection of revenue, expenditures and fund balances for the Recreation Fund.



The City's Reserve Poicy 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.

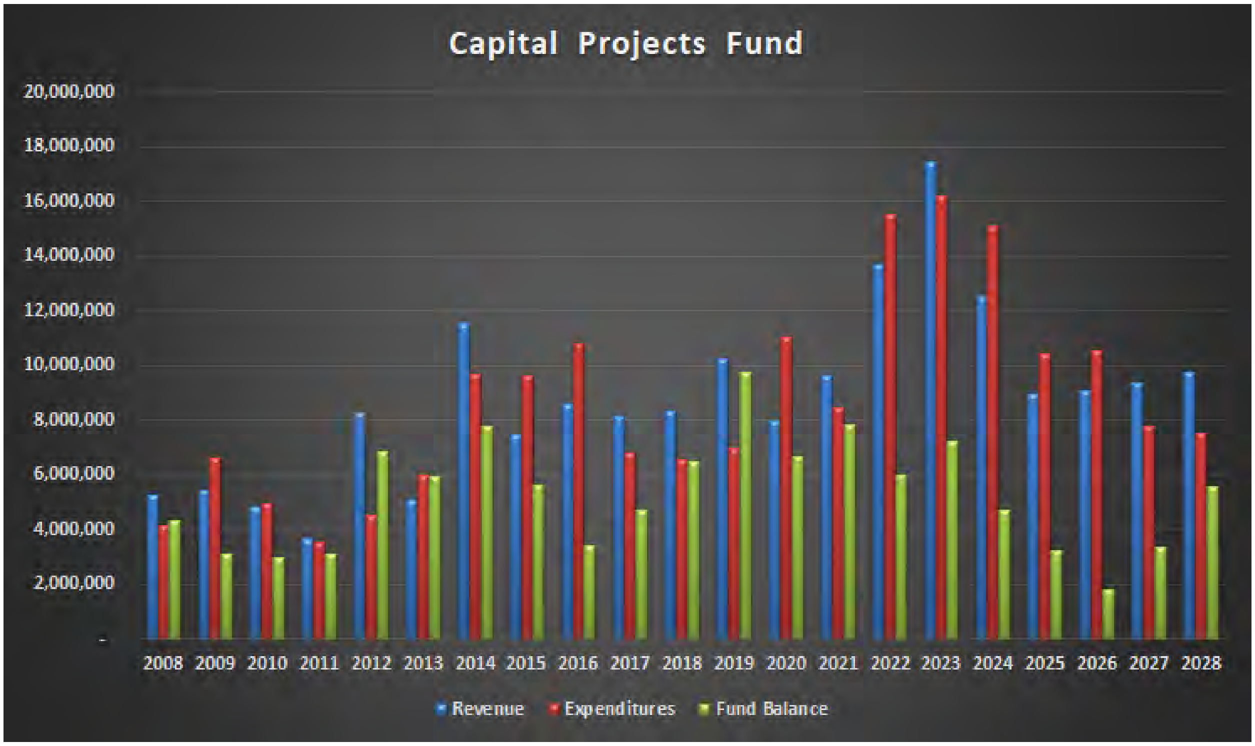
The City Council recognizes that the dedicated sales tax and user fee revenues may not be sufficient and the Recreation Fund may also need to rely on annual General Fund transfers. The annual General Fund transfer will be calculated by taking the General Fund subsidy for the Recreation Center/Memory 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.

The projected Recreation Fund balance at the end of 2024 is $1.8 million, which is close to the total reserve requirement of $1.9 million. The projected Recreation Fund balance at the end of 2028 is $3.1 million. This is well above the minimum fund balance but is only 76% of the total reserve requirement.

Capital Projects Fund

Incorporating the revenue projections, the operating expenditure targets and the interfund transfer projections outlined in the preceding discussion, along with the impacts of the recommended Capital Improvements Plan, the following graph summarizes a history and projection of revenue, expenditures and fund balances for the Capital Projects Fund.



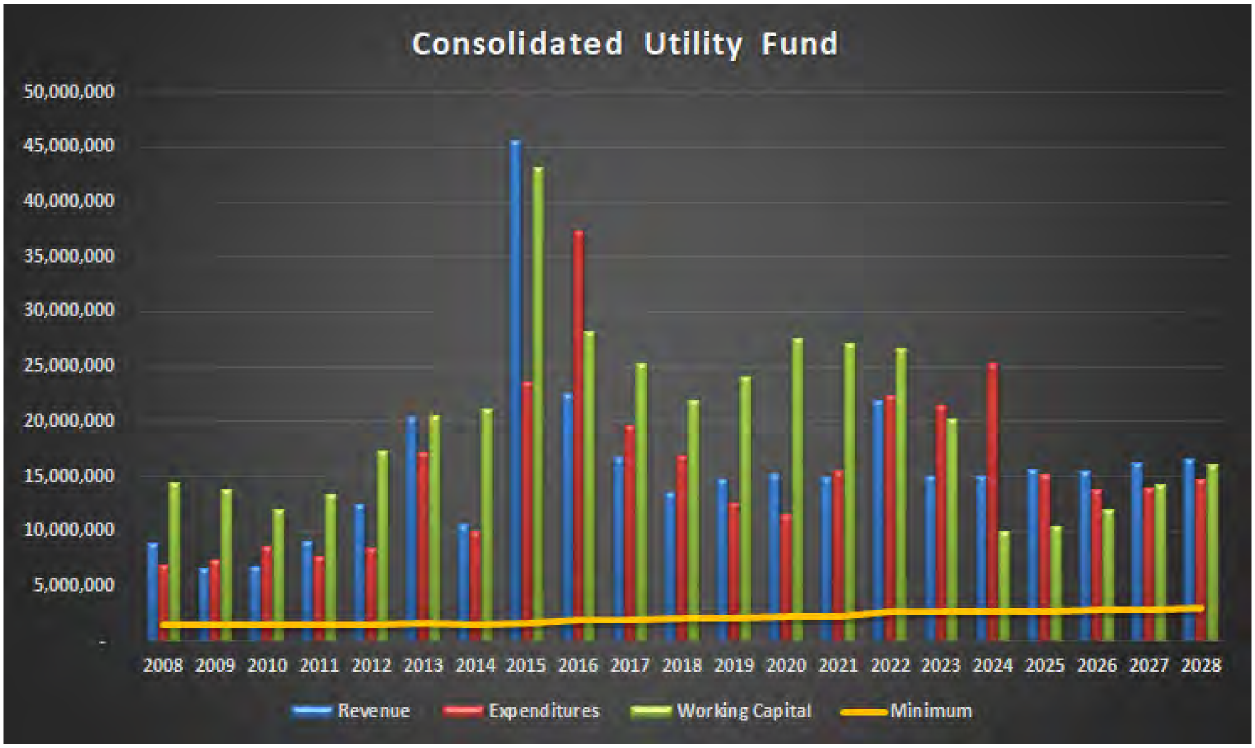
Large fluctuations in revenue, expenditures and fund balances within capital project funds are typical. The City does not have a formal reserve policy for its Capital Projects Fund. However, the City has historically attempted to maintain enough reserves to mitigate current and future risks (revenue shortfalls, unanticipated expenditures, etc.).

The projected fund balance at the end of 2028 is approximately $5.5 million. Staff believes this is well above the level needed to mitigate potential risks.

Consolidated Utility Fund

The Consolidated Utility Fund is a combination of the Water Utility Fund, Wastewater Utility Fund and Storm Water Utility Fund.

Incorporating the revenue projections, the operating expenditure targets and the interfund transfer projections outlined in the preceding discussion, along with the impacts of the recommended Capital Improvements Plan, the following graph summarizes a history and projection of revenue, expenditures and reserves (defined as working capital) for the Consolidated Utility Fund.



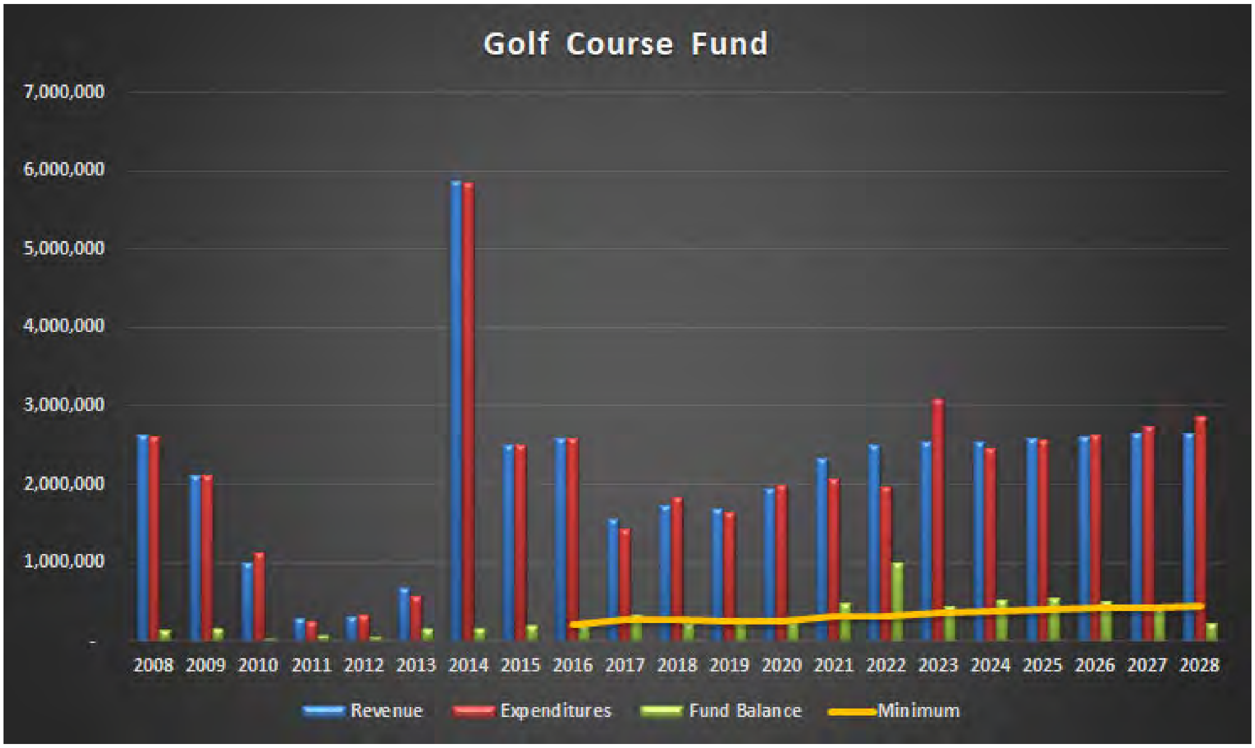
The City's Reserve Policy for the Utility Funds states,

> *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 defined by policy. The three individual funds are also expected to remain in full compliance with the reserve policy.

Golf Course Fund

Incorporating the revenue projections and operating expenditure targets outlined in the preceding discussion, the following graph summarizes a history and projection of revenue, expenditures and fund balances for the Golf Course 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.*
>
> *To assist the Golf Course Fund in meeting this reserve minimum, beginning with the 2021 fiscal year, all Golf Course capital outlay will be funded through the Capital Projects Fund.*

The projected Golf Course Fund balance at the end of 2028 is $217,000. This drop in reserves is mainly due to approximately $850,000 of capital projects being funded directly by the Golf Course Fund in 2023 through 2025. In order to maintain full compliance with the Reserve policy, some of these capital projects may need to be moved back to the Capital Projects Fund.

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City of Louisville

Strategic Planning Framework 2023-2024

Introduction

The purpose of the Strategic Plan is to outline how the City can best serve our residents now and into the future. The Strategic Plan serves as a road map for our organization, to strengthen our organizational culture, and to serve as a communication tool for the community to understand the strategic vision and operating guidelines of the organization.

As an internal, guiding document, the Strategic Plan outlines our operating guidelines for the organization as a whole — our Vision, Mission and Values, as well as our Critical Success Factors — and will help align our organizational culture with the work that we do. In addition, the Strategic Plan includes Priority Initiatives that capture the City's key priorities for the next one to two years (aligned with the biennial budget process) in each of the Critical Success Factor areas. The City has many initiatives ongoing throughout the year, in addition to the daily operations required to run the City. The Priority Initiatives represent those projects or initiatives occurring in the next one to two years that are above and beyond our daily operations, which represent an increased level of service, have new or additional dedicated resources and funding, and help advance the City's vision. Together, these elements demonstrate to our residents what we plan to accomplish, and the manner in which we commit to doing our work.

The Strategic Plan serves as a singular, guiding document that aligns with the City's Comprehensive Plan, program-based budget, Home Rule Charter and other planning documents to reflect one unified vision for the organization. Existing plans are still relevant, and continue to provide direction in key areas of our work.

The City continues to move forward with its program-based budget structure, which includes program areas with specific goals, and sub-programs with detailed objectives. Our progress in meeting these goals and objectives is measured on an annual basis through our Key Performance Indicators (KPIs), and the Strategic Plan reflects how our Priority Initiatives are aligned with these program areas. In essence, the program/sub-program areas reflect all the work of the City that is performed on a day to day basis, the Priority Initiatives reflect those high-priority efforts that represent an increased financial and resource investment over a period of time, and the Strategic Plan reflects how we accomplish our work.

Thank you for reading this document. We hope it is a useful tool that continues to be an integral part of our organizational operations, and which also serves to inform our residents about the work we do.

Vision

The City of Louisville – dedicated to providing a vibrant, healthy community with the best small town atmosphere.

Values

Innovation
Leading and embracing change and transformation through creative thinking, diverse perspectives, learning, and continuous improvement.

Collaboration
Proactively engaging colleagues and other stakeholders in developing solutions through open communication. Fostering a culture where every employee feels valued, supported and inspired to achieve both common and individual goals.

Accountability
Fulfilling our responsibilities, owning our actions, and learning from our mistakes.

Respect
Treating people, processes, roles, and property with care and consideration. Celebrating differences and encouraging authenticity.

Excellence
Doing our best work by building on our individual and collective strengths. Exceeding expectations with responsive, efficient, and effective customer service.

Mission

Our commitment is to protect, preserve, and enhance the quality of life in our community.

Critical Success Factors

Financial Stewardship and Asset Management

Reliable Core Services

Vibrant Economic Climate

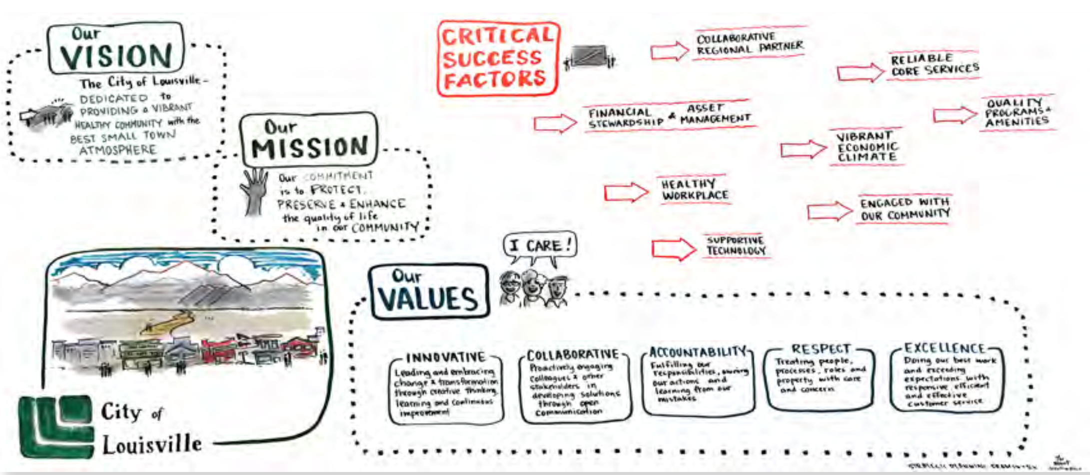
Quality Programs and Amenities

Supportive Technology

Healthy Workforce

Engaged Community

Collaborative Regional Partner



Critical Success Factors and 2023 – 2024 Priority Initiatives

Financial Stewardship and Asset Management

The City of Louisville has established financial policies and internal controls to ensure financial sustainability and resiliency, and to safeguard the City's assets. The City's recurring revenues are sufficient to support desired service levels and proactively maintain critical infrastructure and facilities. The City practices long-term financial planning through a comprehensive budget process to proactively adjust for changes in financial forecasts. City employees are trusted stewards of the public's money and assets.

2023 – 2024 Priority Initiatives:

- *Adjust finances, fees and budget in response to Marshall Fire related economic impacts. Respond to economic impacts with necessary budgetary and organizational changes. (Administration & Support Services)*

Reliable Core Services

Louisville is a safe community that takes comfort in knowing core services, such as police, roads, water and basic maintenance, are fair, effective, consistent, and reliable. Excellent customer service is provided in the delivery of all City services. The City is prepared for emergencies and offers residents peace of mind knowing basic municipal services are planned for and carried out.

2023 – 2024 Priority Initiatives:

- *Complete all repairs to City infrastructure and property damaged by Marshall Fire, including roads, sidewalks, water meters, fire hydrants, traffic signs/signals, playground equipment, fencing and landscaping. (Parks, Open Space & Trails, Utilities, Transportation)*
- *Conduct Marshall Fire post-disaster planning to reduce future risk, identify opportunities for disaster mitigation and preparedness, and increase community resilience in an effort to support long-term recovery. (Administration & Support Services)*
- *Pursue funding for Colorado 42 corridor improvements and implement Future 42 plan. (Transportation, Administration & Support Services)*
- *Continue installation of transportation infrastructure improvements that foster mobility for all ages and abilities and reduce safety impacts, consistent with the Transportation Master Plan. (Transportation)*
- *Complete and implement Internal De-carbonization Plan for City facilities, fleet and equipment in an effort to support the City's renewable energy and carbon emissions reduction goals and to serve as a*

**The City of Louisville has a program based budget and Key Performance Indicators that reflect progress on all program goals. This denotes the program area with which these priority initiatives are associated.*

role model for the community. (Utilities, Administration & Support Services)

- *Continue work on raw water supply projects such as SWSP Capacity Upgrade, Windy Gap Firming and Water Acquisition and complete preventative maintenance for existing infrastructure. (Utilities)*

Vibrant Economic Climate

Louisville promotes a thriving business climate that provides job opportunities, facilitates investment, and produces reliable revenue to support City services. Our unique assets enhance the City's competitive advantage to attract new enterprises, and Louisville is a place people and businesses want to call home.

2023 – 2024 Priority Initiatives:

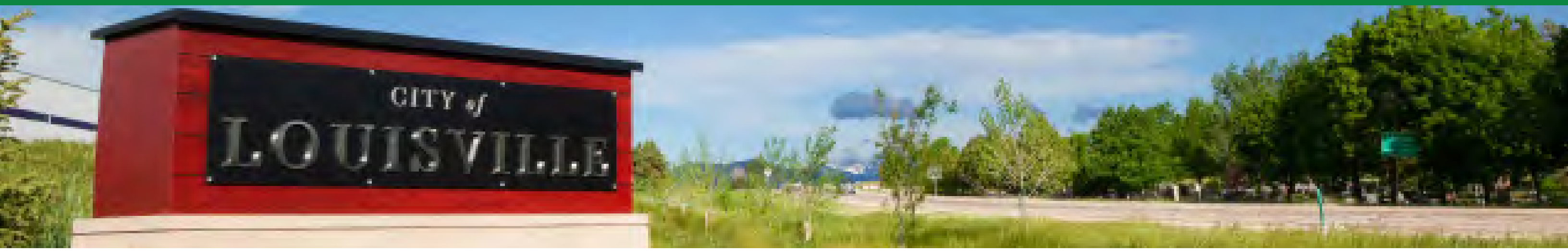
- *Update and continue implementing the Economic Vitality Strategic Plan. (Economic Prosperity)*
- *Work with the Louisville Revitalization Commission to make lasting investments in the Urban Renewal Areas through URA revenues. (Economic Prosperity)*

Quality Programs and Amenities

Excellent programs and amenities sustain the unique experience of living in Louisville. The community enjoys quality facilities and public spaces as well as cultural and educational services that reflect our heritage and are accessible for all. Program performance is evaluated on a regular basis. The City and community are focused on protecting the environment and our natural resources. Opportunities exist to support a healthy mind, healthy body, and healthy community.

2023 – 2024 Priority Initiatives:

- *Implement recommendations from the General Maintenance and Management Plan for City parks on maintenance best practices and asset management for Parks and Streetscapes. (Parks)*
- *Continue replacement of playground facilities, including Joe Carnival, Enclave, Meadows Parks and revitalization of Sunflower Park and City medians. (Parks)*
- *Implement recommendations of the 2021 Equity, Diversity & Inclusion (EDI) Task Force and internal EDI blueprint to help employees and residents thrive and improve the health and well-being of the organization and community by closing equity gaps. (Administration & Support Services)*



Supportive Technology

Louisville utilizes stable, proven, and relevant technology to enhance and automate City services and to improve the overall customer experience when possible. The use of technology allows the City to make decisions based on accurate and supportable datasets. Supportive technology fosters a culture of learning and innovation.

2023 – 2024 Priority Initiatives:

- *Continue enhancements to the City's middle mile infrastructure to improve capacity and resilience. (Administration & Support Services)*
- *Continue to increase staff awareness of malware and how to identify and mitigate attacks and protect data in an effort to protect the resources and assets of the City and community. (Administration & Support Services)*

Healthy Workforce

Louisville employees are high-performing public servants characterized as dedicated, diverse, and engaged self-starters who embody established organizational values and excel in their roles and responsibilities. The City is a healthy workplace that provides competitive compensation and benefits and offers professional development and lifelong learning opportunities for its employees. City employees know they are valued, and they are recognized and rewarded for excellence. Louisville is a place where employees can have a voice in decisions, so collective success is ensured through diverse and inclusive perspectives.

2023 – 2024 Priority Initiatives:

- *Continue to grow the Learning and Development program in key areas, including the launch of the City's leadership program and additional training around diversity, inclusion and racial equity. (Administration & Support Services)*
- *Continue to improve employee satisfaction for full and part-time staff and develop proactive strategies to attract and retain quality staff, including reviewing compensation, wages, benefits and other strategies. (Administration & Support Services)*

Engaged Community

Louisville residents are informed, involved, engaged, and inspired to be active in community life. The City provides formal and informal opportunities to participate in civic life and transparently shares information using a variety of inclusive, efficient and accessible approaches.

2023 – 2024 Priority Initiatives:

- *Continue to share critical information with City staff and the community related to Marshall Fire recovery and rebuilding. (Administration & Support Services)*
- *Continue to advance equity, diversity and inclusion measures within the community, as recommended by the 2021 EDI Task Force. (Administration & Support Services)*
- *Complete a housing study that provides strategies for improving policies and investments in affordable housing. (Community Design)*
- *Conduct the 10-year Comprehensive Plan update, including a robust public engagement process that encourages diverse viewpoints and perspectives, directly engages harder to reach segments of the community, and is fully inclusive of all members of our community. (Community Design)*

Collaborative Regional Partner

Louisville is recognized as a regional leader on collaborative issues that cross jurisdictional lines. The City partners with neighboring communities to solve regional problems and to further leverage resources. Louisville cultivates and maintains strong relationships with regional entities and organizations, leads and participates in collective efforts to address issues of mutual interest, and shares ideas and best practices to improve services.

2023 – 2024 Priority Initiatives:

- *Continue to work with Federal, State and local partner agencies to ensure the health, safety and well-being of the individuals impacted by Marshall Fire and secure necessary resources. (Administration & Support Services)*
- *Leverage regional partnerships to support transportation, economic, housing and human services investments and improvements for City residents. (Administration & Support Services)*
- *Engage with the Regional Transportation District and other transportation partners to explore ways to restore and improve transit access in the community. Continue to support and advocate for funding and completion of all RTD FastTracks commitments, including Northwest Rail. (Transportation, Administration & Support Services)*

City of Louisville

City of Louisville, Colorado
Summary of Revenue, Expenditures, and Changes to Fund Balances
All Funds
2023 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**	**$ 11,727,396**	**$ 24,594,930**	**$ 28,300,400**	[1]	**$ 8,021,926**	**$ (3,705,470)**	**-32%**
	Special Revenue Funds:							
201	Open Space & Parks	**1,411,369**	4,079,420	4,202,950	[2]	**1,287,839**	(123,530)	-9%
202	Conservation Trust - Lottery	**358,538**	270,670	400,100		**229,108**	(129,430)	-36%
203	Cemetery Perpetual Care	**697,426**	44,540	12,780		**729,186**	31,760	5%
204	Cemetery	**30,683**	256,380	254,880		**32,183**	1,500	5%
205	PEG Fees	**36,785**	22,870	25,050		**34,605**	(2,180)	-6%
206	Parking Improvement	**94,622**	-	50		**94,572**	(50)	0%
207	Historic Preservation	**3,102,190**	1,008,000	637,440		**3,472,750**	370,560	12%
208	Recreation	**2,752,638**	5,172,590	5,662,020	[3]	**2,263,208**	(489,430)	-18%
	Total Special Revenue Funds	**8,484,251**	**10,854,470**	**11,195,270**		**8,143,451**	**(340,800)**	**-4%**
	Capital Project Funds:							
301	Capital Projects	**5,692,733**	17,631,530	16,504,150		**6,820,113**	1,127,380	20%
302	Impact Fee	**32,251**	357,760	348,490		**41,521**	9,270	29%
303	Recreation Center Construction	**120,000**	-	120,000		**-**	(120,000)	-100%
	Total Capital Project Funds	**5,844,984**	**17,989,290**	**16,972,640**		**6,861,634**	**1,016,650**	**17%**
	Debt Service Funds:							
402	Recreation Center Debt Service	**763,018**	2,142,572	1,742,200		**1,163,391**	400,372	52%
	Total Debt Service Funds	**763,018**	**2,142,572**	**1,742,200**		**1,163,391**	**400,372**	**52%**
	Enterprise Funds (WC Basis):							
501	Water Utility	**19,945,716**	9,087,570	12,004,470	[4]	**17,028,816**	(2,916,900)	-15%
502	Wastewater Utility	**5,913,006**	4,382,230	8,620,500	[5]	**1,674,736**	(4,238,270)	-72%
503	Stormwater Utility	**789,110**	1,029,390	831,660	[6]	**986,840**	197,730	25%
510	Solid Waste & Recycling Utility	**255,047**	1,717,900	1,679,210		**293,737**	38,690	15%
520	Golf Course	**999,028**	2,525,780	3,084,830	[7]	**439,978**	(559,050)	-56%
	Total Enterprise Funds	**27,901,906**	**18,742,870**	**26,220,670**		**20,424,106**	**(7,477,800)**	**-27%**
	Internal Service Funds (WC Basis):							
602	Technology Management	**117,899**	54,610	105,750		**66,759**	(51,140)	-43%
603	Fleet Management	**249,984**	530,180	570,500		**209,664**	(40,320)	-16%
	Total Internal Service Funds	**367,883**	**584,790**	**676,250**		**276,423**	**(91,460)**	**-25%**
	Total All Funds	**$ 55,089,439**	**$ 74,908,922**	**$ 85,107,430**		**$ 44,890,931**	**$ (10,198,508)**	**-19%**

[1]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***5.5% , which =***	***1,334,040***
[2]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***6.0% , which =***	***242,080***
[3]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***5.0% , which =***	***240,800***
[4]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***7.0% , which =***	***343,010***
[5]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***7.0% , which =***	***188,210***
[6]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***7.0% , which =***	***32,650***
[7]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***4.0% , which =***	***96,440***

City of Louisville, Colorado
Summary of Revenue, Expenditures, and Changes to Fund Balances
All Funds
2024 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**	**$ 8,021,926**	**$ 25,774,050**	**$ 25,601,500**	*[1]*	**$ 8,194,476**	**$ 172,550**	**2%**
	Special Revenue Funds:							
201	Open Space & Parks	**1,287,839**	4,194,990	4,541,900	*[2]*	**940,929**	(346,910)	-27%
202	Conservation Trust - Lottery	**229,108**	279,730	300,100		**208,738**	(20,370)	-9%
203	Cemetery Perpetual Care	**729,186**	50,440	17,080		**762,546**	33,360	5%
204	Cemetery	**32,183**	226,530	224,930		**33,783**	1,600	5%
205	PEG Fees	**34,605**	23,560	25,050		**33,115**	(1,490)	-4%
206	Parking Improvement	**94,572**	-	50		**94,522**	(50)	0%
207	Historic Preservation	**3,472,750**	1,088,020	658,030		**3,902,740**	429,990	12%
208	Recreation	**2,263,208**	5,359,990	5,832,970	*[3]*	**1,790,228**	(472,980)	-21%
	Total Special Revenue Funds	**8,143,452**	**11,223,260**	**11,600,110**		**7,766,602**	**(376,850)**	**-5%**
	Capital Project Funds:							
301	Capital Projects	**6,820,113**	12,328,020	14,969,320		**4,178,813**	(2,641,300)	-39%
302	Impact Fee	**41,521**	309,070	313,040		**37,551**	(3,970)	-10%
303	Recreation Center Construction	**-**	-	-		**-**	-	
	Total Capital Project Funds	**6,861,634**	**12,637,090**	**15,282,360**		**4,216,364**	**(2,645,270)**	**-39%**
	Debt Service Funds:							
402	Recreation Center Debt Service	**1,163,391**	2,195,522	1,740,400		**1,618,513**	455,122	39%
	Total Debt Service Funds	**1,163,391**	**2,195,522**	**1,740,400**		**1,618,513**	**455,122**	**39%**
	Enterprise Funds (WC Basis):							
501	Water Utility	**17,028,816**	8,762,920	19,643,260	*[4]*	**6,148,476**	(10,880,340)	-64%
502	Wastewater Utility	**1,674,736**	4,940,690	4,603,940	*[5]*	**2,011,486**	336,750	20%
503	Stormwater Utility	**986,840**	1,232,080	1,030,630	*[6]*	**1,188,290**	201,450	20%
510	Solid Waste & Recycling Utility	**293,737**	1,824,560	1,782,040		**336,257**	42,520	14%
520	Golf Course	**439,978**	2,527,110	2,456,520	*[7]*	**510,568**	70,590	16%
	Total Enterprise Funds	**20,424,106**	**19,287,360**	**29,516,390**		**10,195,076**	**(10,229,030)**	**-50%**
	Internal Service Funds (WC Basis):							
602	Technology Management	**66,759**	72,080	75,750		**63,089**	(3,670)	-5%
603	Fleet Management	**209,664**	356,480	265,250		**300,894**	91,230	44%
	Total Internal Service Funds	**276,423**	**428,560**	**341,000**		**363,983**	**87,560**	**32%**
	Total All Funds	**$ 44,890,931**	**$ 71,545,842**	**$ 84,081,760**		**$ 32,355,014**	**$ (12,535,918)**	**-28%**

[1]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***5.5% , which =***	***1,349,280***
[2]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***6.0% , which =***	***234,890***
[3]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***5.0% , which =***	***251,130***
[4]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***7.0% , which =***	***339,280***
[5]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***7.0% , which =***	***194,660***
[6]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***7.0% , which =***	***34,100***
[7]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***4.0% , which =***	***100,640***

City of Louisville, Colorado
Revenue by Source, Expenditures by Division, and Changes to Reserves
All Funds
2021 - 2024

	2021 Actual	2022 Budget	2022 Estimate	2023 Projection	2024 Projection
Beginning Fund Reserves	**55,570,786**	**59,323,543**	**59,323,543**	**52,446,005**	**39,770,267**
Revenue					
Taxes	31,762,850	33,789,390	34,168,702	35,110,472	37,416,872
Licenses & Permits	1,538,190	1,947,520	2,017,430	1,637,830	1,442,390
Intergovernmental Revenue	4,028,768	11,531,970	10,959,100	7,708,060	5,849,170
Charges for Services	21,439,068	17,271,780	20,215,260	21,839,970	22,347,300
Fines & Forfeitures	73,066	70,760	66,070	66,470	70,500
Miscellaenous Revenue	993,587	4,285,200	4,871,270	2,347,820	1,316,960
Other Financing Sources	62,627	-	6,150,000	-	-
Interfund Transfers	3,056,000	11,789,100	12,135,250	6,198,300	3,102,650
Total Revenue	**62,954,156**	**80,685,720**	**90,583,082**	**74,908,922**	**71,545,842**
Expenditures					
Operations	36,299,228	51,624,490	49,318,100	47,453,150	48,064,920
Debt Service	4,262,579	4,277,990	4,277,990	4,275,410	4,276,880
Capital Outlay	15,583,593	33,356,210	31,729,280	29,657,800	31,141,290
Interfund Transfers	3,056,000	11,789,100	12,135,250	6,198,300	3,102,650
Total Expenditures	**59,201,399**	**101,047,790**	**97,460,620**	**87,584,660**	**86,585,740**
Ending Fund Reserves	**59,323,543**	**38,961,473**	**52,446,005**	**39,770,267**	**24,730,369**

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2023-2024 Biennial Operating & Capital Budget

General Information

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General Information

History

In 1878 Louis Nawatny, a Polish immigrant, bought forty acres of homestead land for ninety dollars, under a grant signed by President Rutherford B. Hayes. He platted the land, named the area Louisville after himself, and proceeded to sell lots to incoming coal miners. The new town of Louisville grew to a population of two hundred by 1879.

Those who had bought Louisville lots from Nawatny built modest homes as soon as they had saved enough from their wages at the Welch-Louisville coal mine. Small kitchen gardens began to green the area; their produce kept mining families going during the summer months, slack time at the mines.

Incorporation for Louisville was a slow process because some of the residents feared it, but the first mayor was elected in 1882.

Louisville greeted the twentieth century with more streetlights, the telephone, ice cream cones, and soda pop. The forty-four streetlights in Louisville gave the town a settled look despite its dusty, unpaved roads.

The height of sophistication, telephone service, came to Louisville in 1903. Three years later, 119 Louisville residents had telephones.

Life in the early days of Louisville was not always characteristic of quiet, small town living. A violent mine strike and one mine explosion added a tragic sequel to the town's history.

During the Long Strike (so-called because it lasted from 1910 to 1915) the Hecla mine, on the northeast edge of Louisville was the scene of a miniature battle, resulting in several injuries and one death. Due to violent conditions erupting at various mines, 128 state militia arrived in Louisville to keep the peace. They were replaced by the Twelfth United States Cavalry and were well accepted by the battle-weary residents. At the end of 1914 President Wilson called for federal mediation and the union movement was thwarted. This would weaken the force of the miners' demands to the coal operators.

In the early morning hours of January 20, 1936 ten miners were completing the graveyard shift at the Monarch mine when an explosion occurred. Eight miners lost their lives. It was later determined that the coal dust which lay five and six inches thick on the mine floor, had combined with a pocket of methane gas and was touched off by a spark, perhaps from a trolley. The operators were found negligent.

Louisville's colorful past has now transitioned into the age of technology. Manufacturing and high-tech industry have provided a solid economic base for Louisville, bringing with it stores, restaurants and other amenities for residents to enjoy.

Resources from: "Once a Coal Miner…" by Phyllis Smith
Photos courtesy of Louisville Historical Museum and Louisville Public Library

General Information

Size & Location

The City of Louisville is a municipality with approximately 21,000 residents residing in nearly 8 square miles. The City was founded in 1878 and incorporated in 1882. In 2009 and 2011, the City was voted number one in *Money* Magazine's list of America's Best Small Towns *(CNNMoney, 2011)*. Louisville lies in the southeastern corner of Boulder County just six miles east of the City of Boulder and twenty five miles northwest of downtown Denver.

Climate

Mean Temperatures:
January – 29.5 degrees F,
July - 72.0 degrees F,
October - 52.6 degrees F.
Days of Sunshine: 275/year
Inches of Rain: 15.5/year
Growing Season: 148 days.

Even though the City of Louisville is centrally located in the state at an elevation of 5338 feet, the City never experiences the extremes found in the mountains and plains of Colorado. The City has about 275 days of sunshine a year and when heavy snowfalls occur, they are usually followed by sunny, dry days. Because of Louisville's proximity to Colorado's world renowned ski slopes, City residents can choose to enjoy mild days throughout the year playing golf or tennis, enjoying an afternoon in the park, walking the many miles of trails throughout the City or taking a quick trip to the mountains for a little fun in the snow.

Population and Household Growth

The City of Louisville is located in the eastern portion of Boulder County. The 2010 census reported an increase of 503 housing units in the City over the past decade. Historically, Louisville has grown at a faster rate than Boulder County and the Denver Metropolitan Area, but not as fast as the surrounding communities of Broomfield, Lafayette, and Superior. The 2010 Census also recorded a slight decline in Louisville's population over the past decade along with the City's average household size, while average household size in Boulder County and the Denver Metro Area increased. This is a reflection of Louisville's increasing average-age population. Median housing prices have experienced moderate to significant increases over the past decade.

Age Distribution

The 2010 Census reports the City of Louisville's median age as 40.9 years with 33.8% in the "baby boomer" 46 to 64 age group. This age category adds to the stability of the City and its housing market.

Education

Louisville boasts 98.4% of the City's population as high school graduates and 68.8% holding a Bachelor's degree or higher. Generally, the higher educational levels reflect the area's high-tech business environment, as well as the influence of the State's largest university, the University of Colorado.

Per Capita Income

Corresponding to education level and employment, per capita income is approximately $73,000 in the City of Louisville.

Employment and Commuting

There were 14,076 jobs in Louisville in 2019. Generally, 25% are Industrial jobs, 57% are Office jobs, 15% are commercial or retail jobs, and 3% are public sector or institutional jobs. There is a relative balance between the number of residents who are employed and the number of employees working in the City:

Resources from: 2010 Census and City of Louisville Staff,

Organizational Information

The City of Louisville is a home rule city, regulated by a City Charter. The City operates with a mayor-council form of government creating the City's legislative and governing body. The City Council consists of the Mayor, elected at-large, to serve a four-year term. The Mayor serves along with six Council members, two council members elected from each of the City's three wards and serving staggered four-year terms in office. The City Council meetings, held the first and third Tuesday of each month, are presided over by the Mayor who has all the powers, rights, and privileges of a Council member.

The City Council appoints the City Manager to serve as the chief administrative officer of the city. The City Manager serves at the pleasure of City Council, implements their policies, provides organizational leadership for addressing major issues, direct business and administrative procedures and appoints department directors.

The City Council also appoints a City Attorney, a Municipal Judge, a Prosecuting Attorney, and several separate boards and commissions to administer and advise on the operations of certain services.

Service Information

The City provides a full range of local government services including public safety, municipal court, planning and zoning, general administration, street and road maintenance, public improvements, parks and recreation, library, museum, and utilities:

- The State of Colorado was ranked the 8th healthiest state *(Forbes, 2009)* with Denver America's Fittest City *(Travel & Leisure, 2010)* and Boulder County the 4th healthiest county in the state (*County Health Ranking, 2011*). The City of Louisville residents embrace that healthy lifestyle and rate their trail systems, Open Space, Parks and Recreation Center as the four most import amenities in their City.

- Louisville's 18-hole Coal Creek Golf Course was originally designed by Golf Course Architect, Dick Phelps, and opened for play in 1990. In September 2013, the golf course was virtually destroyed as a result of a 400-year flood event. FEMA and the State of Colorado stepped in to help the City fund a complete reconstruction culminating in a re-dedication on June 30, 2015. While staying true to the original design, Golf Course Architect, Kevin Norby, worked with Landscapes Unlimited and the City to completely rebuild the golf course, including 18 new greens; new practice green including a 21,000 SF Punch Bowl green; a new more efficient irrigation system; a reconstructed driving range; new tee boxes throughout the course; three new bridges; redesigned cart paths; and new sand bunkers.

- In November 2016, the Louisville Electorate authorized a $28.6M General Obligation Bond issue to expand the Recreation Senior Center and make improvements to Memory Square Swimming Pool. In March 2007, Standard & Poor's Rating Services raised its underlying rating on the City's General Obligation Library Bonds from 'AA-' to 'AA'. In March 2014, Standard & Poor's Rating Services again raised its underlying rating on the City's General Obligation Library Bonds, this time from 'AA' to 'AA+'. Standard & Poor's Rating Services gave an initial AA+ underlying rating on the City's 2016 General Obligation Recreation Center Bonds.

- Other recreational opportunities including over 350 acres of parks, the region's only arboretum, a sports complex, athletic fields, two swimming pools, eleven tennis courts, an in-line skating rink and skate park, and a dog park at Community Park.

- Louisville has a state-of-the-art Library in a 32,500 square foot building that offers free Wi-Fi, Makerspace, meeting and study rooms, a teen area, story time room, and gallery space. The Louisville Library has a collection of over 90,000 items in a variety of formats, from books and magazines to e-books, movies, music and audiobooks. Residents of the Town of Superior voted to increase their property taxes to fund continued contractual library service through the City of Louisville, so the Library serves both communities. Close to a quarter million people visit each year, checking out about a half million items.

- The Louisville Historical Museum consists of three historic buildings constructed between 1903 and 1908. Visitors can tour a former general store and a home typical of the era's mining families. The Museum also holds thousands of photographs and documents related to the City's history, including a collection that is searchable online.

- In 2008, Louisville voters, concerned about the loss of character within Old Town Louisville, approved what may be the nation's first local sales tax dedicated to historic preservation. In 2017, Louisville voters extended the tax for another 10 years.

Resources from: City of Louisville Staff

Principal Property Tax Payers

Taxpayer	Type of Business	2021 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Centennial Owner LLC	Distribution Warehouse	$ 25,764,000	1	3.0%
Infinite Drive LLC	Engineering	22,953,000	2	2.7%
Boulder C LV Propco LLC	Hotel, Limited Service	22,016,000	3	2.6%
TFG West Century Drive Property LLC	Office	17,117,000	4	2.0%
EJ 2000 Taylor LLC	R&D/Flex	16,043,300	5	1.9%
TFG Coal Creek Property	Office	15,267,000	6	1.8%
EJ 633 CTC LLC	R&D/Flex	14,455,500	7	1.7%
VTR Avista Mob LLC	Medical Offices	14,335,000	8	1.7%
Piedra Properties LLP	Office	14,168,000	9	1.6%
Avista Hospital	Medical Offices	13,745,000	10	1.6%
Total		**$ 175,863,800**		**20.4%**

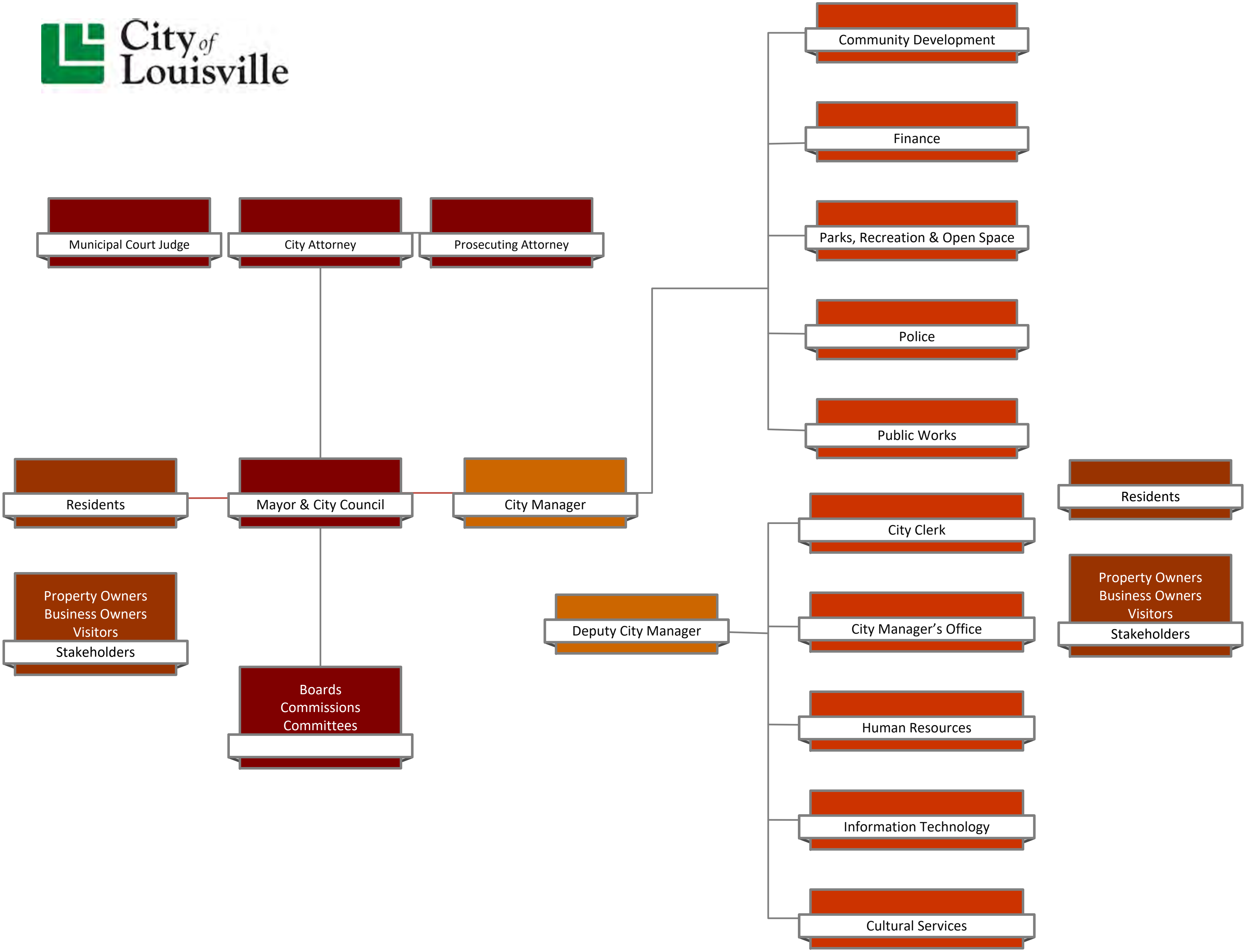
Source: Boulder County Assessor's Office

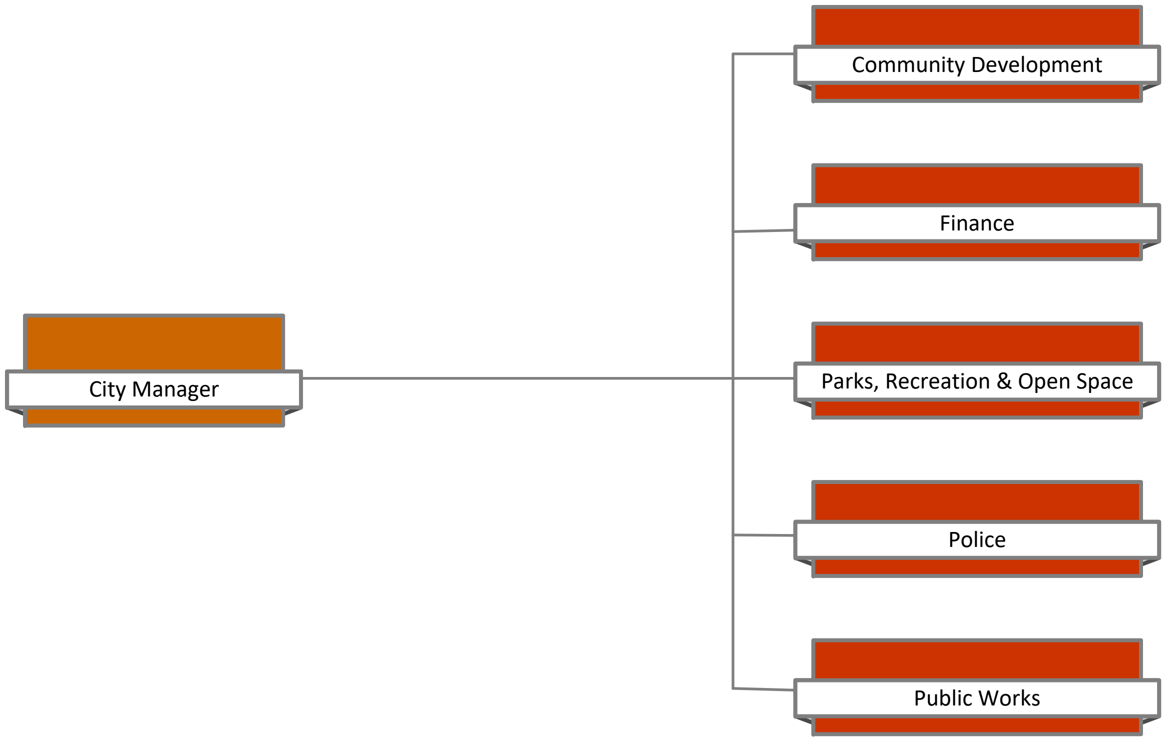
Principal Employers

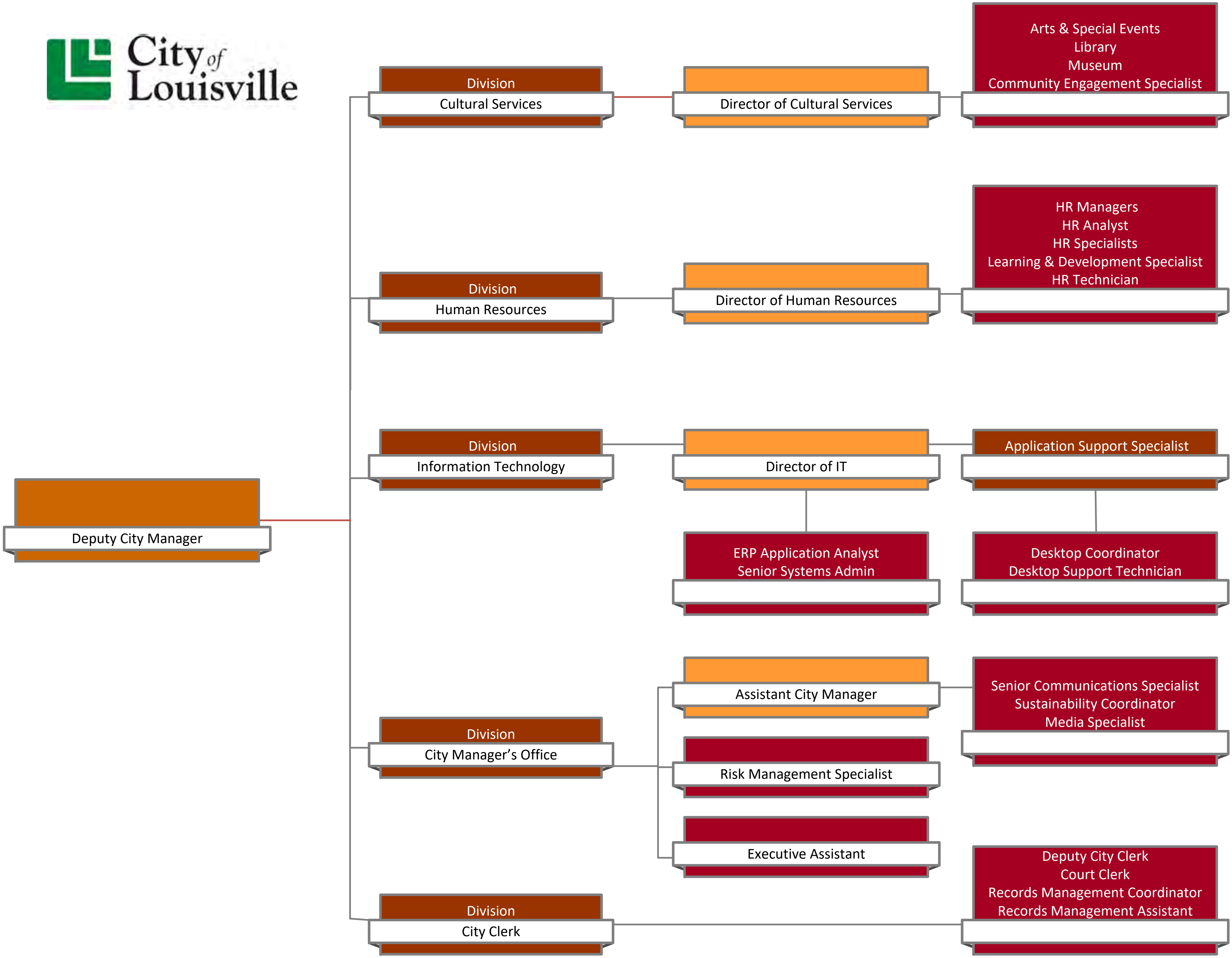
	2021		
Company	Estimated Number of Employees	Rank	Percentage of Total City Employment
Balfour Senior Living	645	1	3.9%
Avista Adventist Hospital	612	2	3.7%
City of Louisville	329	3	2.0%
Fresca Foods	313	4	1.9%
Global Health Exchange	289	5	1.8%
Sierra Nevada Corporation	281	6	1.7%
JumpCloud Inc	243	7	1.5%
Centennial Peaks Hospital	242	8	1.5%
Design Mechanical Inc	235	9	1.4%
Medtronic Navigation	234	10	1.4%
Total	**3,423**		**20.8%**

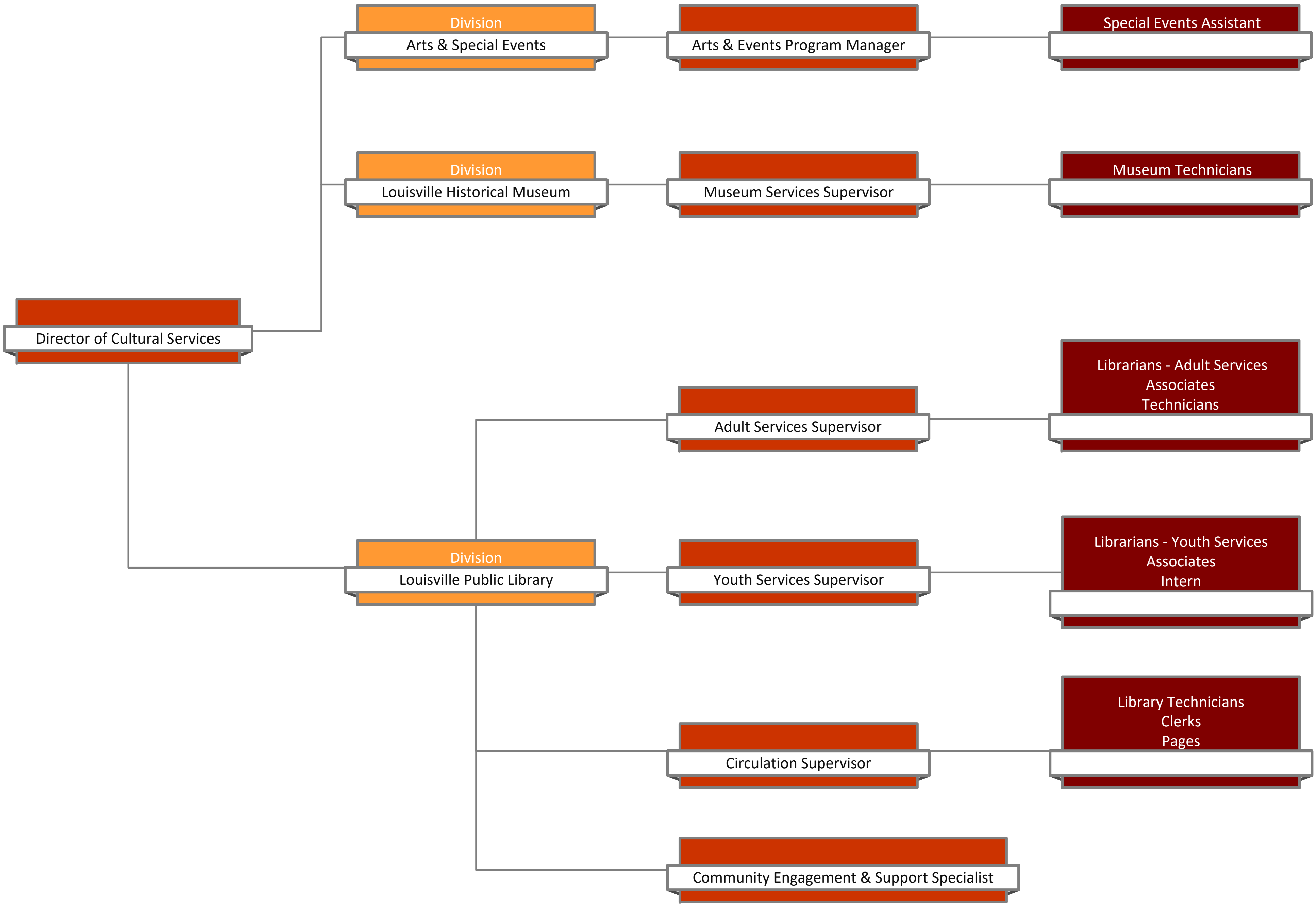
Note: Represents full-time, part-time, and temporary employees

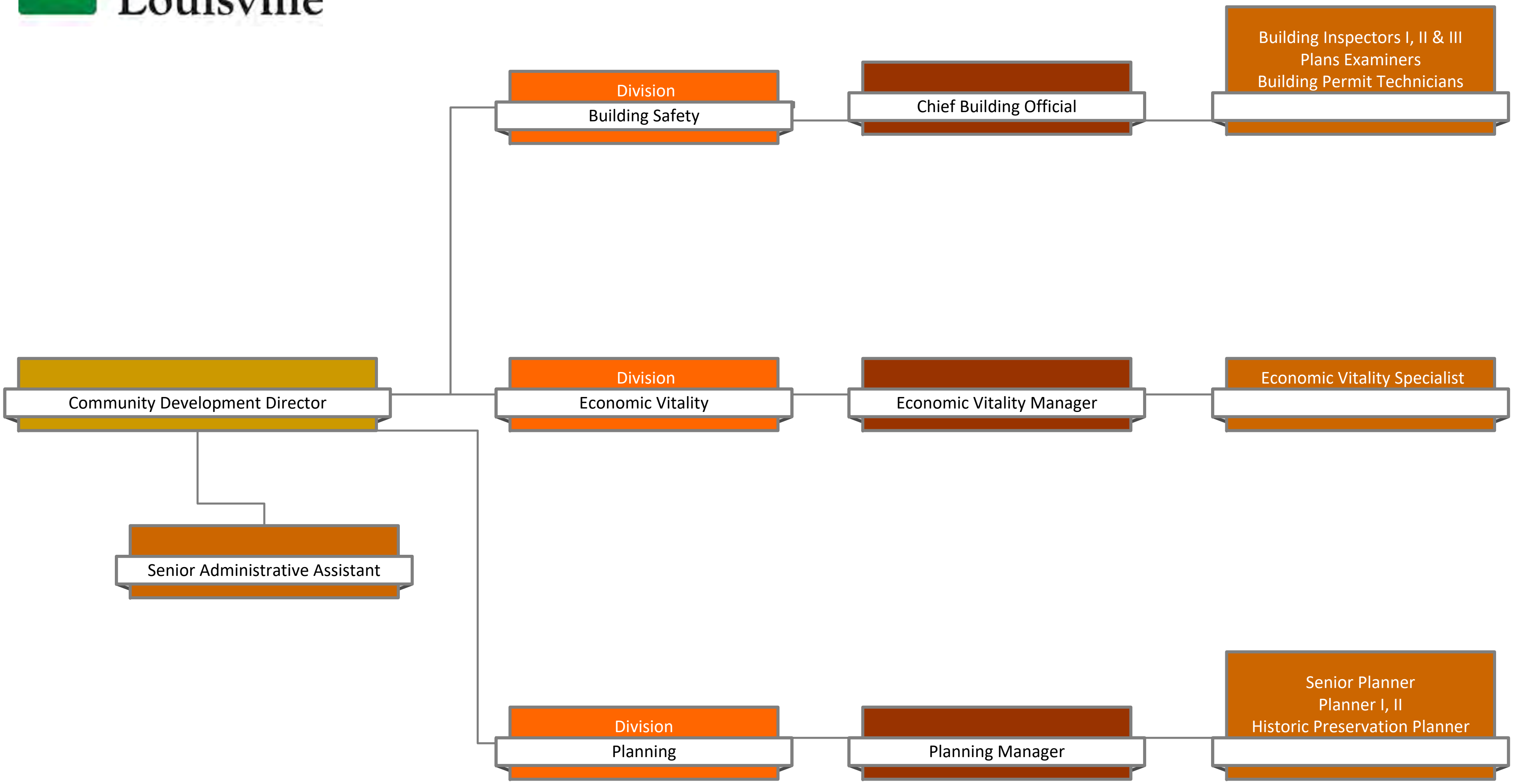
City of Louisville

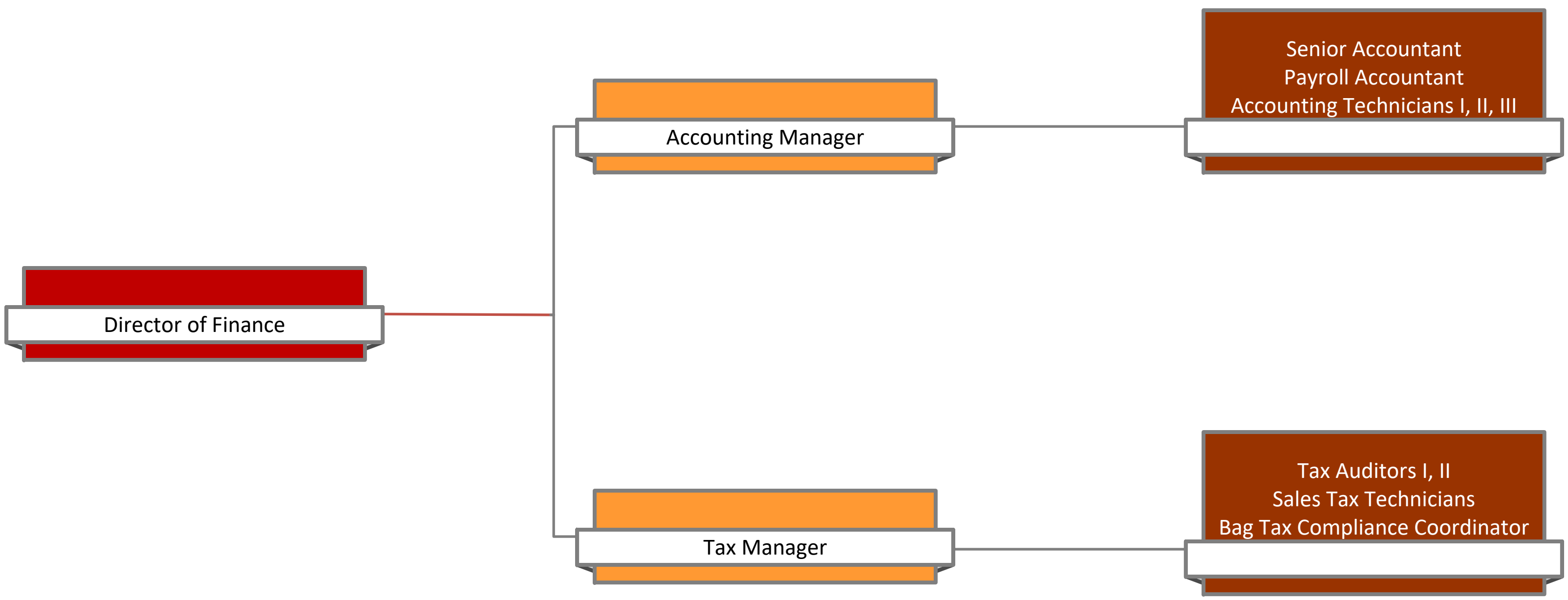



City Manager
Community Development
Finance
Parks, Recreation & Open Space
Police
Public Works

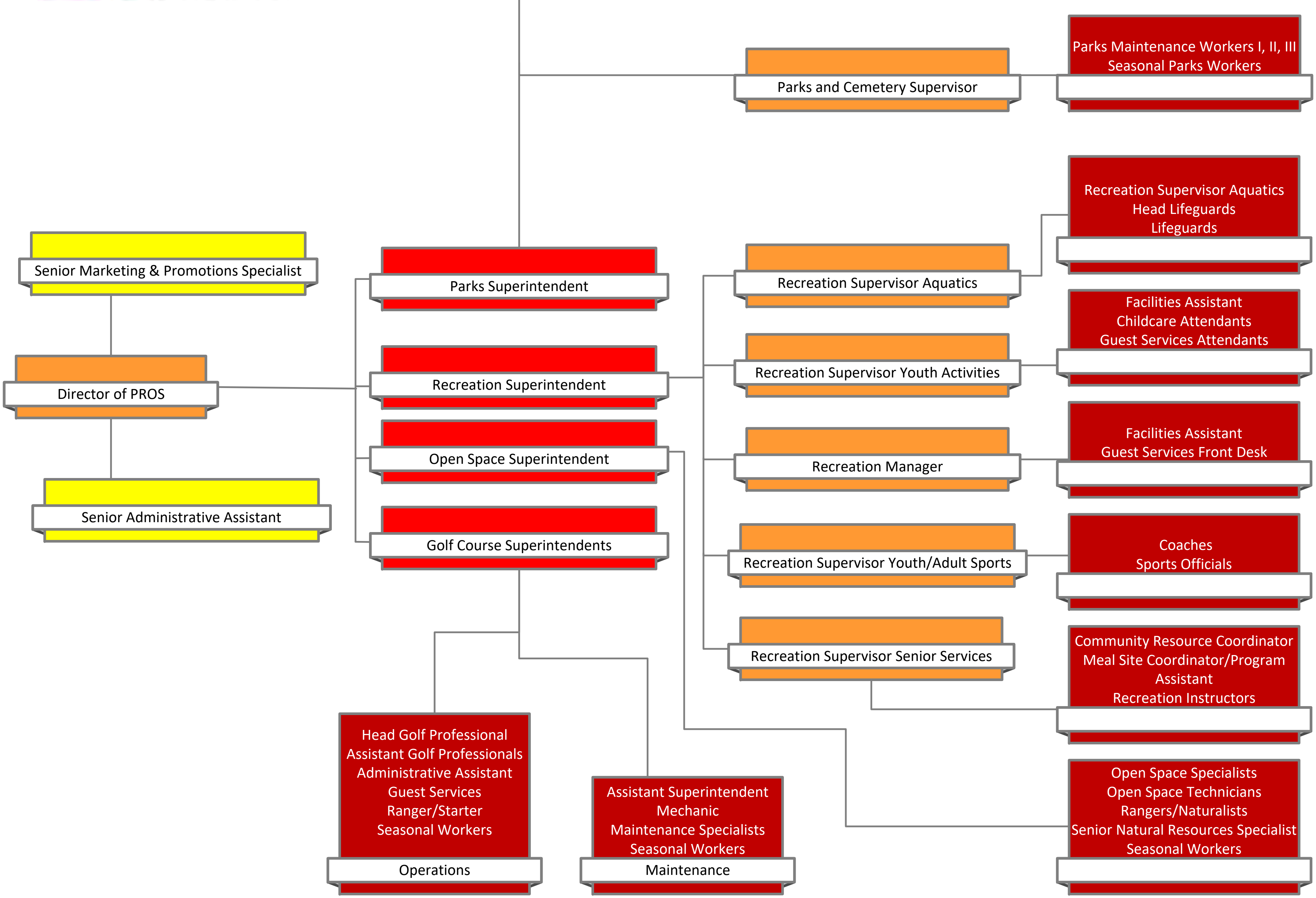

Deputy City Manager
Division
Cultural Services
Director of Cultural Services
Arts & Special Events
Library
Museum
Community Engagement Specialist
Division
Human Resources
Director of Human Resources
HR Managers
HR Analyst
HR Specialists
Learning & Development Specialist
HR Technician
Division
Information Technology
Director of IT
Application Support Specialist
ERP Application Analyst
Senior Systems Admin
Desktop Coordinator
Desktop Support Technician
Division
City Manager's Office
Assistant City Manager
Senior Communications Specialist
Sustainability Coordinator
Media Specialist
Risk Management Specialist
Executive Assistant
Division
City Clerk
Deputy City Clerk
Court Clerk
Records Management Coordinator
Records Management Assistant

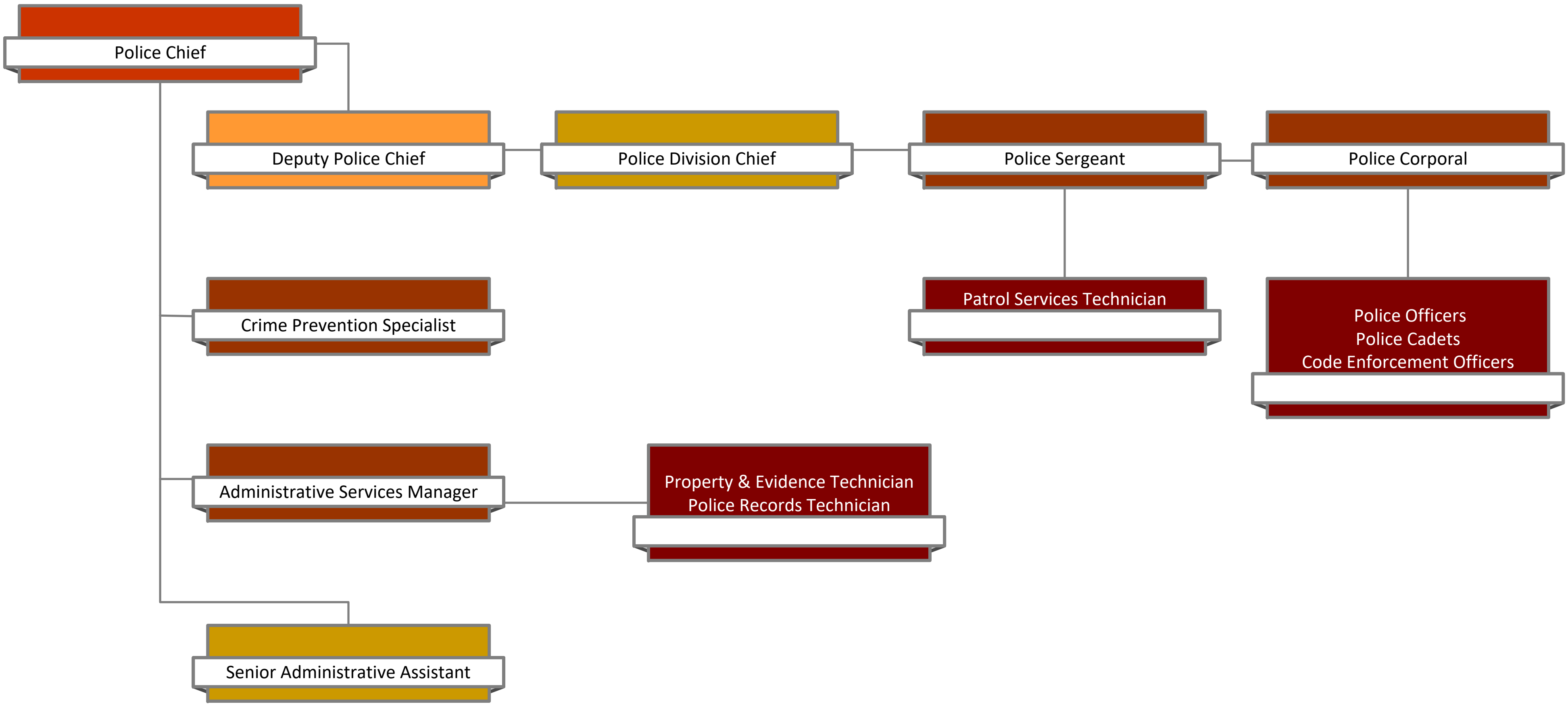

Director of Cultural Services
Division
Arts & Special Events
Arts & Events Program Manager
Special Events Assistant
Division
Louisville Historical Museum
Museum Services Supervisor
Museum Technicians
Division
Louisville Public Library
Adult Services Supervisor
Librarians - Adult Services
Associates
Technicians
Youth Services Supervisor
Librarians - Youth Services
Associates
Intern
Circulation Supervisor
Library Technicians
Clerks
Pages
Community Engagement & Support Specialist


Community Development Director
Senior Administrative Assistant
Division
Building Safety
Chief Building Official
Building Inspectors I, II & III
Plans Examiners
Building Permit Technicians
Division
Economic Vitality
Economic Vitality Manager
Economic Vitality Specialist
Division
Planning
Planning Manager
Senior Planner
Planner I, II
Historic Preservation Planner

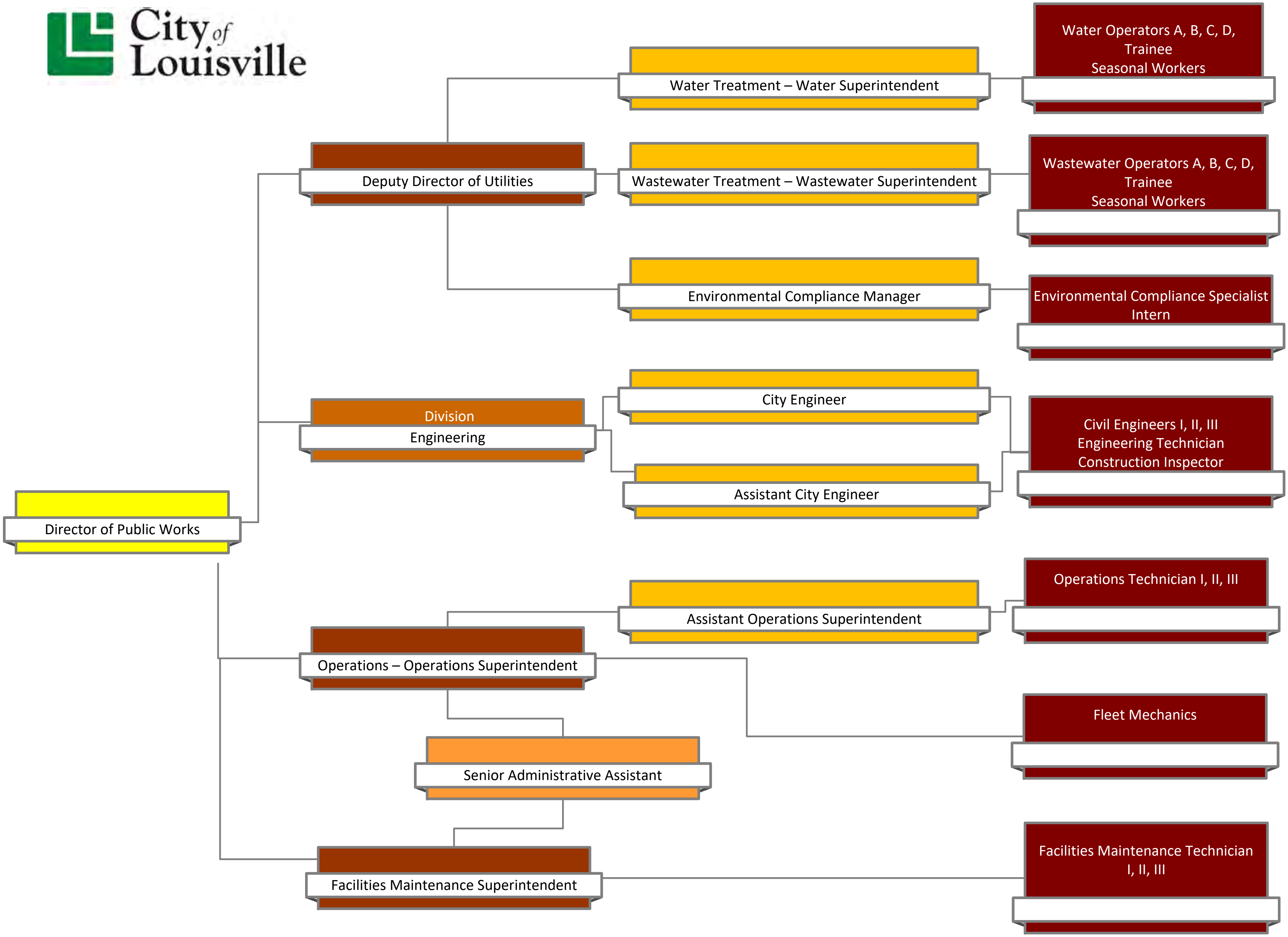

Director of Finance
Accounting Manager
Tax Manager
Senior Accountant
Payroll Accountant
Accounting Technicians I, II, III
Tax Auditors I, II
Sales Tax Technicians
Bag Tax Compliance Coordinator

City of Louisville




Police Chief
Deputy Police Chief
Police Division Chief
Police Sergeant
Police Corporal
Crime Prevention Specialist
Patrol Services Technician
Police Officers
Police Cadets
Code Enforcement Officers
Administrative Services Manager
Property & Evidence Technician
Police Records Technician
Senior Administrative Assistant

City of Louisville



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Full-Time Equivalents 2022-2024

Program and Sub-Program Descriptions	Initial Budget 2022	Adopted Budget 2023	Change Notes	Budget Plan 2024	Change Notes
Transportation					
Planning & Engineering	4.26	3.48		3.48	
Snow & Ice Removal	2.87	3.02		3.02	
Streetscapes	3.30	3.56		3.56	
Transportation Infrastructure Maintenance	4.80	5.08		5.08	
Total Transportation	**15.23**	**15.14**		**15.14**	
Utilities					
Water	21.09	20.67	*A, E*	20.67	
Wastewater	13.13	14.15	*A, E*	14.15	
Storm Water	3.15	3.04		3.04	
Solid Waste, Recycling, & Composting	0.69	0.63		0.63	
Total Utilities	**38.06**	**38.49**		**38.49**	
Public Safety & Justice					
Code Enforcement	1.42	1.59	*E*	1.59	
Municipal Court	1.52	1.52		1.52	
Patrol & Investigations	47.73	42.13	*C1*	42.13	
Police Dept Building Maintenance	0.36	0.36		0.36	
Total Public Safety & Justice	**51.03**	**45.60**		**45.60**	
Parks					
Cemetery	1.23	1.25		1.25	
Parks	21.13	22.60	*A*	22.60	
Total Parks	**22.36**	**23.85**		**23.85**	
Open Space & Trails					
Acquisition	0.03	0.03		0.03	
Education & Outreach	3.00	3.00		3.00	
Maintenance & Management	5.47	5.49		5.49	
New Trails	0.23	0.22		0.22	
Trail Maintenance	1.37	1.39		1.39	
Total Open Space & Trails	**10.10**	**10.13**		**10.13**	
Recreation					
Adult Activities	6.18	5.61		5.61	
Aquatics	17.28	16.97	*D*	16.97	
Athletic Field Maintenance	0.86	0.86		0.86	
Golf Course	21.12	23.36	*D*	23.36	
Recreation Center Building Maintenance	2.11	2.11		2.11	
Recreation Center Management	8.91	9.80	*D*	9.80	
Senior Activities & Services	3.25	3.29	*D*	3.29	
Youth Activities	8.70	7.53	*D*	7.53	
Total Recreation	**68.41**	**69.53**		**69.53**	
Cultural Services					
Cultural Arts & Special Events	0.62	0.62		0.62	

Full-Time Equivalents
2022-2024

Program and Sub-Program Descriptions	Initial Budget 2022	Adopted Budget 2023	Change Notes	Budget Plan 2024	Change Notes
Library Services	22.95	21.94		21.94	
Museum Services	2.88	2.87		2.87	
Total Cultural Services	**26.45**	**25.43**		**25.43**	
Community Design					
Community Design	4.65	4.79	*E*	4.79	
Development Review	9.19	12.29	*A, D, E*	12.29	
Historic Preservation	1.24	1.28	*E*	1.28	
Total Community Design	**15.08**	**18.35**		**18.35**	
Economic Prosperity					
Business Retention & Development	2.00	2.00		2.00	
Total Economic Prosperity	**2.00**	**2.00**		**2.00**	
Administration & Support Services					
City Clerk/Public Records	3.25	3.25		3.25	
Facilities Maintenance	1.39	1.39		1.39	
Finance, Accounting, & Tax Administration	6.19	6.21		6.21	
Fleet Maintenance	0.02	0.02		0.02	
Governance & Administration	6.35	7.07	*A*	7.07	
Human Resources & Organizational Development	4.73	6.12	*D*	5.39	*D*
Information Technology	6.16	6.16		6.16	
Public Information & Involvement	4.10	4.24	*E*	4.24	
Sustainability	1.16	1.16		1.16	
Total Administration & Support Services	**33.35**	**35.62**		**34.89**	
Total for All Programs	**282.06**	**284.13**		**283.40**	
Amount of Change		**2.07**		**(0.73)**	
Percent of Change		**0.7%**		**-0.3%**	

Notes:

Changes in Full-Time Equivalents from 2022 to 2023 and from 2023 to 2024 are due to:

- *(A) adjustments made to the 2022 budget by budget amendments during 2022.*
- *(B) the addition of new full-time postions:*
- *(C) the reduction of full-time postions and, in some cases, partial replacement by variable hours:*
  - *(1) Police Officers (3)*
- *(D) the addition or reduction of part-time/seasonal hours.*
  (see Summary of Variable Hours & Projected Wage Costs)
- *(E) employee cost allocation changes*

Summary of Variable Hours & Projected Wage Costs

Job Class Title	Division	2022 Original Budget Hours	2022 Original Budget Est Amt	2023 Adopted Budget Hours	2023 Adopted Budget Est Amt	2024 Budget Plan Hours	2024 Budget Plan Est Amt
Camera Console Operator	Cable Television	1,100	28,120	1,100	29,241	1,100	30,410
Admin Support Specialist	Human Resources	1,508	31,370	1,508	32,621	-	-
HR Specialist	Human Resources	-	-	1,508	47,567	1,508	49,470
Bailiff	Municipal Court	240	6,670	240	5,958	240	6,196
Total Administration		**2,848**	**66,160**	**4,356**	**115,387**	**2,848**	**86,076**
Intern	Engineering	860	15,030	860	18,782	860	19,534
Total Engineering		**860**	**15,030**	**860**	**18,782**	**860**	**19,534**
Intern I	Library Services	135	2,280	135	2,592	135	2,695
Library Clerk	Library Services	6,700	128,750	7,600	139,268	7,600	144,839
Library Page	Library Services	4,300	62,790	4,300	70,792	4,300	73,623
Library Tech I	Library Services	3,000	72,310	3,000	63,118	3,000	65,642
Library Associate	Library Services	7,800	178,460	7,800	189,659	7,800	197,245
Museum Technician I	Museum Services	3,900	89,480	3,900	93,045	3,900	96,766
Intern I	Museum Services	300	5,080	300	5,760	300	5,990
Special Events Asst	Commuity Facilitation	-	-	260	5,408	260	5,624
Total Library & Museum Services		**26,135**	**539,150**	**27,295**	**569,640**	**27,295**	**592,426**
Maintenance Worker	Golf Course Maintenance	5,200	86,530	5,200	94,153	5,200	97,919
Administrative Assistant	Golf Course Operations	1,508	31,900	1,300	27,351	1,300	28,445
Golf Course Operations Worker	Golf Course Operations	4,429	56,860	5,500	90,662	5,500	94,288
Ranger/Starter	Golf Course Operations	5,250	73,130	3,000	49,889	3,000	51,884
Guest Services Attendant	Golf Course Operations	5,250	73,130	6,200	104,393	6,200	108,569
Guest Services Attendant, Senior	Golf Course Operations	-	-	3,000	54,600	3,000	56,784
Total Golf Course		**21,637**	**321,550**	**24,200**	**421,048**	**24,200**	**437,890**
Maintenance Worker	Open Space	4,160	69,310	4,160	82,202	4,160	85,490
Maintenance Worker	Parks	16,640	272,730	16,640	302,502	16,640	314,602
Administrative Assistant	Parks	1,508	31,890	1,508	33,170	1,508	34,497
Total Open Space & Parks		**22,308**	**373,930**	**22,308**	**417,873**	**22,308**	**434,588**
Child Care Attendant	Recreation Center Management	2,400	30,750	3,094	47,140	3,094	49,026
Guest Services Attendant	Recreation Center Management	10,920	173,760	11,376	176,519	11,376	183,580
Rec Manager on Duty	Recreation Center Management	240	5,400	200	4,680	200	4,867
Party Room and Rental Assistant	Recreation Center Management	400	6,920	1,144	14,872	1,144	15,467
Lifeguard	Recreation Center Aquatics	9,241	125,860	9,000	132,350	9,000	137,644
Lifeguard - Open/Day	Recreation Center Aquatics	7,320	116,210	9,555	151,145	9,555	157,191
Water Safety Instructor	Recreation Center Aquatics	1,755	30,580	1,755	30,116	1,755	31,320
Swim Lesson Instructor - Private	Recreation Center Aquatics	1,020	22,440	800	15,567	800	16,189
Rec Instructor	Fitness & Wellness	9,511	232,300	8,320	215,801	8,320	224,433
Camp Aid	Youth Activities	1,345	17,230	1,210	17,618	1,210	18,322
Camp Counselor	Youth Activities	1,345	18,010	1,479	24,611	1,479	25,595
Head Camp Counselor	Youth Activities	880	14,420	880	17,618	880	18,322
Preschool Instructor	Youth Activities	3,802	65,430	3,802	75,760	3,802	78,791
Preschool Director	Youth Activities	1,000	21,850	1,000	23,057	1,000	23,979
Volocity Leader	Youth Activities	154	2,520	154	3,283	154	3,415
Rec Instructor	Youth Activities	828	12,900	-	-	-	-
Lifeguard	Memory Square	1,500	20,690	200	2,933	200	3,050
Lifeguard - Open/Day	Memory Square	50	790	1,500	24,804	1,500	25,796
Guest Services	Memory Square	1,500	20,080	825	14,389	825	14,964
Swim Lesson Instructor - Private	Memory Square	70	1,540	200	3,900	200	4,056
Tennis Coach	Youth Sports	300	6,270	300	6,901	300	7,177
Tennis Instructor	Youth Sports	360	6,610	360	6,376	360	6,631
Youth Sports Official	Youth Sports	736	12,440	850	16,593	850	17,256
Rec Instructor	Youth Sports	760	11,800	900	15,949	900	16,587
Gym Monitor	Youth Sports	160	2,450	190	2,950	190	3,068
Tennis Instructor	Adult Sports	42	870	50	886	50	921
Adult Sports Official	Adult Sports	25	490	25	570	25	593
Rec Instructor	Seniors	156	3,800	156	3,972	156	4,131
Meal Site Subsitute	Rec Senior Meals	-	-	90	1,500	90	1,560

Job Class Title	Division	2022 Original Budget Hours	2022 Original Budget Est Amt	2023 Adopted Budget Hours	2023 Adopted Budget Est Amt	2024 Budget Plan Hours	2024 Budget Plan Est Amt
Total Recreation Center		**57,820**	**984,410**	**59,415**	**1,051,859**	**59,415**	**1,093,933**
Admin Support Specialist	Building Safety	250	5,380	250	5,590	250	5,814
Permit Technician	Building Safety	-	-	1,508	42,345	1,508	44,038
Total Planning/Building Safety		**250**	**5,380**	**1,758**	**47,935**	**1,758**	**49,852**
Property & Evidence Technician	Patrol & Investigations	1,040	28,790	1,040	27,894	1,040	29,010
Police Records Technician	Patrol & Investigations	1,508	31,510	1,508	33,484	1,508	34,823
Parking Ambassador	Code Enforcement	480	10,030	-	-	-	-
Police Officer	Patrol & Investigations	1,248	55,910	2,080	96,911	2,080	100,788
Total Police		**4,276**	**126,240**	**4,628**	**158,289**	**4,628**	**164,621**
Intern I	Water Plant Operations	2,080	38,070	2,080	39,933	2,080	41,530
Maintenance Worker	Water Plant Operations	1,040	17,610	1,040	18,322	1,040	19,055
Intern I	Wastewater Plant Operations	1,040	19,030	1,040	19,966	1,040	20,765
Maintenance Worker	Wastewater Plant Operations	1,040	17,610	1,040	18,322	1,040	19,055
Administrative Assistant	Water Plant Operations	-	-	1,040	24,201	1,040	25,169
Total Utilities		**5,200**	**92,320**	**6,240**	**120,744**	**6,240**	**125,574**
Totals		**141,334**	**2,524,170**	**151,060**	**2,921,557**	**149,552**	**3,004,495**
FTE's		**67.95**		**72.63**		**71.90**	
Change in FTE's over Previous Year		**4.40**		**4.68**		**(0.72)**	

Basis of Budgeting

The City of Louisville uses a "modified accrual basis" of budgeting for all fund types. This means that the City budget is based on expected cash receipts, disbursements, and related year-end accruals. Encumbrances and depreciation are not budgeted. City expenditures may not exceed the amounts appropriated by fund. In the case of an emergency or a contingency, which was not reasonably foreseeable, a budget amendment is required.

The City's budget is constructed on a calendar year basis as required by 29-1-101, et seq., C.R.S. The budget must present a complete financial plan for the City; setting forth all estimated expenditures, revenues, and other financing sources for the ensuing budget year, together with the corresponding figures for the previous fiscal year. In estimating the anticipated revenues, consideration must be given to any unexpected surpluses and the historical percentage of tax collections. Further, the budget must show a balanced relationship between the total proposed expenditures and the total anticipated revenues with the inclusion of beginning funds.

Basis of Accounting

All governmental fund types use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due. Those revenues susceptible to accrual include sales and use taxes, property taxes, and franchise tax.

Proprietary fund types utilize the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Bridging the Basis of Budgeting and Accounting

Some of the differences between the budget basis and the accrual basis of accounting are:
Debt payment for principal – budgeted as an expense item, adjusted at year-end as a reduction in the liability.

Capital Acquisition – budgeted as an expense item, adjusted at year-end as in increase in assets.

Depreciation – recorded for proprietary funds on a GAAP basis, eliminated for budget purposes.

Compensated absences – adjust annually using the accrual method, not budgeted but absorbed by turnover and usage.

Budget Amendment Policy

In the case of emergency or a contingency, which was not reasonably foreseeable, the City Council may authorize the expenditure of funds in excess of the budget by a resolution adopted by a two-thirds vote of the City Council following proper notice. If the City receives revenues which were unanticipated at the time of adoption of the budget, the City Council may authorize the expenditure thereof by adopting a supplemental budget appropriation resolution after proper notice and a hearing thereon.

Budget Adoption Resolutions

The City typically begins the budget process in early spring with goal-setting sessions and discussions with boards and commissions. Numerous meetings are held before the process is formulated. The City Manager presents the recommended *biennial* budget to City Council by the second meeting in September. Due to Charter provisions, the Council must adopt an *annual* budget each year. The annual budget is formally adopted by the end of November. The City Council actually implements the City's budget by approving a series of resolutions to adopt the budget, establish appropriations, and set tax levies.

Each resolution adopted to implement the 2023 Annual Operating & Capital Budget is summarized below.

Resolution 45, Series 2022

Summarizes expenditures and revenues for each fund and adopts a budget for the City for the calendar year beginning on the first day of January 2023 and ending on the last day of December 2023.

Resolution 46, Series 2022

Appropriates the total budget by fund, setting the 2023 spending limits for each fund according to the spending program within the Resolution.

Resolution 47, Series 2022

Establishes the City's property tax mill levy for collection year 2023 (tax year 2022). A similar resolution is adopted every year as part of the budget process. Property tax rates do not carry over automatically from one year to the next. The general operating levy for budget year 2023 is 5.184 mills. The bonded indebtedness levy for budget year 2023 is 2.750 mills.

2023-2024 Biennial Budget Process

March 25, 2022	Departments Submit Project Requests to the Finance Department for Six-Year Capital Improvements Plan (C-I-P)
April 25, 2022	Finance Submits Consolidated C-I-P Requests and Fiscal Impact Summary to City Manager for Review
May 20, 2022	City Manager Issues Final Recommendations on the Six-Year Capital Improvements Plan
June 6, 2022	Finance Submits Preliminary Recommended C-I-P Document to City Manager and Departments for Review
June 17, 2022	Departments Submit Revenue Estimates and Biennial Operating Budget Requests to Finance Department
July 21, 2022	City Council Budget Retreat: 2021 Year-End Review, 2022 Revenue Update, Preliminary C-I-P Review, Long-Term Financial Plan Review
August 15, 2022	City Manager Issues Final Decisions on *Recommended Biennial Budget* to Finance Department
September 20, 2022	City Manager's *Recommended Biennial Budget* Presented to City Council at a Regular Meeting. Public Hearing Set.
October 18, 2022	City Council Reviews and Discusses Recommended Budget at Study Session (Special Meeting)
October 25, 2022	City Council Conducts Public Hearing on *Revised Recommended Biennial Budget*
November 15, 2022	City Council is Presented with Resolutions to Adopt an Annual Budget, Appropriate Funds, and Levy Taxes

Some of the other planning processes and their impact on the budget are:

Police Master Plan (2016)

The Police Master Plan will be the City of Louisville's five to-seven year plan to support police services by building on the Louisville Police Department's (LPD) strengths, and defining a future course that ensures continued high-quality and cost-effective law enforcement services.

The Police Master Plan is intended to guide police service that meets the community's standards.

Comprehensive Plan (2012-2013)

The City completed an update of the 1989 Comprehensive Plan in 2009 and again in 2012-2013. The Comprehensive Plan provides a framework to guide development in a way that is consistent with the community vision for the City.

The Plan:

- addresses the entire geographic area of Louisville,
- encompasses all of the functions and subject matter related to the physical growth of the City, and
- is long range (20 years).

The 2012 and 2013 budget includes funding to update and strengthen the Comprehensive Plan in three key ways:

- Better meet today's unique challenges that were not factors in 2005 and 2009
- Better clarify the Community's Vision of community character and physical design to provide staff with a tool to review redevelopment requests
- Better align principles and policies to support the Community Vision.

Comprehensive Parks, Recreation Open Space and Trails Master Plan (PROST) (2011)

In 2010, the City of Louisville was awarded a Great Outdoors Colorado (GOCO) planning grant to fund 70% of the cost to develop a Comprehensive Parks, Recreation, Open Space and Trails Master Plan. This plan replaced a 19-year old plan and included the following steps to insure a solid foundation for the planning effort:

- Community needs assessment including the public, focus groups, stakeholders, boards and commissions meetings, staff interviews, City Council questionnaire, and e-mailed input.
- Statistically valid, citywide survey.
- Inventory and assessment of existing assets, programs, and services.
- Analysis of programs and services.
- Open Space benchmarking.
- Fiscal analysis.
- Development of Recommendations.
- Presentation of findings and recommendations.
- Adoption

In addition to the preceding steps, a consulting team did an extensive amount of research into existing plans, reports, contracts, financial data, intergovernmental agreements (IGA's), City standards, procedures, maintenance and management practices to minimize duplication and conflict and to complement existing plans and or recommend new avenues for efficiencies and effectiveness.

Several tenants of the new PROST will witness implementation beginning in 2012 and serve as a guiding document for the City's oversight of Parks, Recreation, Open Space, Trails, Cemetery, Golf Course, Horticulture, Forestry and Senior Services over the next decade.

Downtown Parking and Pedestrian Action Plan (2010)

The Downtown Louisville Parking and Pedestrian Action Plan was developed to better manage on-street parking resources and better utilize off-street parking supply, using both short and long term solutions focused on creating a vibrant, walkable, and economically vital Downtown. The plan outline specific actions which recognize on-street parking in the core of downtown are experiencing high levels of utilization while off-street spaces maintain low utilization rates. In order for downtown to continue to be successful, the Plan identifies projects which better manage on-street parking resources and better utilize off street parking supply by extending the reach of the pedestrian through specific urban design actions.

Highway 42 Revitalization Area Comprehensive Plan (2003 & 2012)

This area is bordered by Highway 42 on the east, South Boulder Road on the north, the BNSF railroad on the west and Pine Street to the south. The Plan capitalizes on the potential presence of regional transportation facilities to capture high quality mixed-use development, strengthen and enhance adjacent residential neighborhoods and downtown, and address required access and parking. The 2012 and 2013 budgets include funding for the City to partner with the Colorado Department of Transportation (CDOT), Boulder County, and the Regional Transportation District (RTD) to complete an Integrated Infrastructure Implementation Plan for the Louisville FasTracks Station Area and Highway 42 Corridor.

Transportation Master Plan (2019)

The City adopted its first Transportation Master Plan (TMP) in 2019. The TMP represents a long-range planning effort that describes baseline conditions of the City's transportation network, establishes eight overarching transportation Goals, and specific transportation Policies, Projects, and Programs for implementation. The TMP is intended to inform capital project planning and coordinated investments throughout the City, with a focus on a balanced, multimodal transportation system that provides safe and efficient transportation networks for all ages and abilities. The TMP is coordinated with the Comprehensive Plan that envisions a transportation network that contributes to the economic prosperity, public health, and quality of life in Louisville. The TMP also describes multiple funding scenarios to implement the projects identified in the plan, including what could be accomplished with current Capital Improvement Plan (CIP) funding levels, increased CIP funding levels, and if additional local revenue sources are established.

Description of Funds & Fund Types

For accounting purposes, a state or local government is not treated as a single, integral entity. Rather, a government is viewed instead as a collection of smaller, separate entities known as "funds". The Governmental Accounting Standards Board's (GASB) 2019-2020 *Codification of Governmental Accounting and Financial Reporting (Codification)*, Section 1100, defines a fund as:

"A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations."

All of the funds used by a government are classified into three broad "categories", which contain eleven fund "types". The three broad fund categories are Governmental, Proprietary, and Fiduciary.

Governmental Funds

Governmental Fund types include the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, and Permanent Funds. The City uses the following fund types to account for governmental-type activities.

General Fund – The General Fund is the City's main operating fund and is used to account for most of the day-to-day operations that are financed from the general sales tax, property tax, charges for services, and other general revenues. Activities financed by the General Fund include all those that are not financed in other funds, including general administration, public safety public works administration, library and museum services, cultural services, and recreation administration.

Special Revenue Funds – Special Revenue Funds account for specific revenue sources that are restricted or committed to expenditure for specified purposes other than for debt service or general capital projects.

The City has the following Special Revenue Funds:

<u>Open Space & Parks Fund</u>
On November 2, 1993, Louisville voters approved a temporary sales and use tax increase of 3/8% for ten years, beginning January 1, 1994. This was extended for another ten years (through 2013) in 2002 and again (through 2023) in 2012. Revenues from the increase are used exclusively for the acquisition and maintenance of land in and around the City used for open space buffer zones, trails, wildlife habitats, wetlands preservation, and parks. The original Conservation Trust Fund was divided into two funds in 1996 to more readily identify lottery proceeds and the related projects and those sales tax revenues restricted for land acquisition.

<u>Conservation Trust – Lottery Fund</u>
The City of Louisville, through Resolution 14, dated July 16, 1974, established a Conservation Trust Fund. The City receives an annual distribution from the State of Colorado from the proceeds of the Colorado State Lottery. State law mandates that a Conservation Trust Fund be established to record revenues and expenditures and that these funds be restricted for the use in the acquisition, development, and maintenance of "new conservation sites" or for capital improvements or maintenance for recreational purposes on any public site.

<u>Cemetery Fund</u>
The Cemetery Fund was created on November 3, 2008 by Ordinance 1542. Unlike the Cemetery Perpetual Care Fund, the revenue in the Cemetery Fund can be used for both cemetery maintenance and capital improvements. Beginning in 2009, all the interest revenue earned in the Cemetery Perpetual Care Fund has been transferred to the Cemetery Fund for maintenance of the lots. The General Fund transfers the remaining funds necessary to operate the Cemetery.

<u>PEG Fees Fund</u>
The PEG Fees Fund (formerly the Public Access Television Fund) was created in 2006 in response to Resolution 22, Series 2006, that approved an agreement between the City of Louisville and Citizens Community Access Cable Television Management. Originally used to account for PEG grants, effective July 2009, the City's cable provider began collecting and remitting to the City a $0.50 per account per month PEG Fee that is split evenly between the City and CCTV for capital outlay. Beginning with the third quarter

2011, the City began keeping the entire $0.50 per account per month for capital outlay.

Parking Improvement Fund
This fund was created in 2000 to account for the downtown parking improvement fees This fee is to be used for the purchase or lease of real and personal property for the construction, improvement, or provision of additional on-street and off-street public parking space to serve Downtown Louisville and other improvements associated with downtown parking.

Historic Preservation Fund
On November 4, 2008, Louisville voters approved a temporary sales tax increase of 1/8% for ten years, beginning January 1, 2009. Revenue from this increase is restricted for historic preservation purposes within Historic Old Town Louisville. The Historic Preservation Fund was created by Ordinance 1544, Series 2008. Resolution 20, Series 2009, enacted additional provisions regarding the administration, structure, and uses of the Historic Preservation Fund. On November 7, 2017, voters extended the sales tax for another ten years (through 2028), authorized expenditure of funds outside the boundaries of Historic Old Town Louisville, and authorized up to 20% of annual sales tax revenue to be spent for operating and maintaining the Louisville Museum Campus.

Recreation Fund
On November 8, 2016, Louisville voters approved a permanent sales tax increase of 0.15%, beginning January 1, 2018. Revenue from this increase is restricted for operating and maintaining the Louisville Recreation/Senior Center and pool facilities at Memory Square Park. The Recreation Fund was created to account for the receipt and expenditure of these funds and other funds necessary to operate the facilities.

Capital Project Funds – Capital Project Funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

The City has the following Capital Project Funds:

Capital Projects Fund
The Capital Projects Fund was created in 1989 to account for monies received as a result of an additional one-percent (1%) sales tax that was effective July 1, 1989. The Capital Projects Fund finances various capital improvements throughout the City including street reconstruction, sidewalks, traffic improvements, facility improvements, etc. The Capital Projects Fund also accounts for salaries and benefits costs for staff allocated to capital projects.

Impact Fee Fund
The Impact Fee Fund was created in 2004 as a result of Ordinance 1436, Series 2003. This ordinance established various development impact fees impact fees to fund municipal facilities, parks and trails, recreation, and transportation improvements. The City is required to conduct an Impact Fee Study every five years. Impact Fee Studies were completed in 2006, 2011, and 2016. The next Impact Fee Study is scheduled for 2021.

Debt Service Funds – Debt Service Funds are created to account for resources that are restricted, committed, or assigned to expenditure for principal and interest.

Recreation Debt Service Fund
In 2016, the Louisville voters approved a $27,215,000 bond issue for upgrades to the Recreation/Senior Center and Memory Square Park. In addition, the voters approved an increase in the City's property tax levy not to exceed 3.350 mills to pay debt service on the bonds. The current mill levy has been certified at 2.750. The Recreation Debt Service Fund accounts for the resulting property tax revenue and the payment of principal and interest on the bonds.

Permanent Funds – Permanent Funds are used to account for resources legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the government's programs.

Cemetery Perpetual Care Fund
The Cemetery Perpetual Care Fund was created in 1974 through Ordinance 436. Fees derived from the sale of lots and opening of graves are collected and restricted for the "Cemetery Perpetual Care Fund". Through 2008, the

interest revenue from this fund was transferred to the General Fund to pay for the operations and maintenance of caring for the lots. Beginning in 2009, all unrestricted burial permits and general maintenance of the cemetery have been accounted for in the Cemetery Fund, a new fund created by Ordinance 1542, Series 2008. Therefore, beginning in 2009, the interest revenue from the Cemetery Perpetual Care Fund has been transferred to the Cemetery Fund.

Proprietary Funds

Two fund types are used to account for a government's business-type activities (activities that receive a significant portion of their funding through user fees). These are the Enterprise Funds and the Internal Service Funds.

Enterprise Funds – Generally Accepted Accounting Principles (GAAP) state that Enterprise Funds *may* be used to report activities for which a fee is charged to external users for goods and services. Enterprise funds *must* be used to account for activities that meet any of the following criteria:

- There is outstanding debt that is backed solely by fees and charges;
- Laws/regulations require that fees and charges be set to recover costs, including capital costs; or
- There is a pricing policy that fees and charges be set to recover costs, including capital costs.

The proper accounting for Enterprise Funds is on an economic resources measurement focus, rather than a current financial resources measurement focus, used by Governmental Funds. However, the City's budgets for the Enterprise Funds are produced in a manner similar to those of the Governmental Funds. This allows certain transactions, such as asset purchases and principal payments on debt, to be recorded as expenses and to be subject to appropriation. The City of Louisville currently operates a combined utility enterprise fund (which accounts for water, wastewater, and storm water services), a solid waste utility fund, and a municipal golf course fund.

Water, Wastewater, & Storm Water Funds
The Water Utility Fund accounts for the resources generated and the costs incurred to provide water service. The Wastewater Utility Fund accounts for the resources generated and the costs incurred to provide wastewater service. The Storm Water Utility Fund was created in 2007 to account for the resources generated and the costs incurred to provide storm water services. Combined, these three funds comprise the Consolidated Utility Fund.

Solid Waste & Recycling Utility Fund
The Solid Waste & Recycling Utility Fund was created by Ordinance 1554, Series 2009, to account for the resources generated and the costs incurred to provide solid waste pickup and recycling services. The City contracts with a third party to perform the pickup and recycling services

Golf Course Fund
The Golf Course Fund accounts for the activities of the Coal Creek Golf Course. Prior to April 1, 2010, the City contracted with a golf course management company to operate the facility, supervise collection and disbursement of City funds, employ all personnel, and purchase/sell all food, beverages, and merchandise. Effective April 1, 2010, the City executed a License Agreement with the management company whereby it not only operated the facility but paid for all costs and retained all revenue. The Golf Course closed in September 2013 due to the flood. It was reopened in June 2015 and is now operated, managed, and maintained solely by the City.

Internal Service Funds – Internal Service Funds are used to account for activities that provide goods or services to other funds, departments, agencies of the primary government and its component units, or to other governments on a cost reimbursement basis. The financing of goods or services provided by
The City has the following Internal Service Funds:

Technology Management Fund
In 1999, the City of Louisville established the Technology Management Fund for the purpose of accumulating funds for the replacement of computers (both hardware and software) and peripherals.

Fleet Management Fund
In 1991, the City of Louisville established the Fleet Management Fund for the purpose of

accumulating funds for the replacement of large machinery, heavy equipment, and vehicles.

Debt Service & Financial Obligations

The following pages detail the City's financial obligations, highlighting 2023 expenditures and debt service amortization schedules.

The City's obligations can be categorized as facility improvements and utility improvements. The utility improvements are funded through utility revenue, which is maintained at a level that provides adequate debt service coverage. The facility improvements debt is for the upgrade of the Recreation & Senior Center and Memory Square Pool, approved by the voters at the November 2016 election. The bond issue to fund this project was issued in 2017.

The City Council, subject to TABOR restrictions, has the power to contract indebtedness on behalf of the City by borrowing money or issuing bonds to carry out the objectives or purposes of the City. Pursuant to the City's Charter, no debt can be created which at any time exceeds three percent (3%) of the City's statutory *actual* value, as determined by the County Assessor, except for debt incurred for supplying water.

The City's current legal debt limit and debt margin are as follows:

Calculation of Legal Debt Limit & Debt Margin

2022 Actual Value	**$6,109,156,693**
Debt Limit = 3% of Actual Value	**183,274,701**
Outstanding Debt Applicable to Debt Limit at December 31,2022	**23,665,000**
Debt Margin	**$159,609,701**

Debt Service & Financial Obligations
Summary Schedule of Bonds, Assessments, & Leases

	Interest Outstanding 12/31/22	Principal Balance 12/31/22	Total Payments Outstanding 12/31/22	2023 Payments			Final Maturity Date
				Interest Payments	Principal Payments	Balance 12/31/23	
General Obligation Bonds							
2017 Recreation Center/Memory Square Bonds	11,162,400	23,665,000	34,827,400	946,600	795,000	22,870,000	2042
Total GO Bonds	**11,162,400**	**23,665,000**	**34,827,400**	**946,600**	**795,000**	**22,870,000**	
Revenue Bonds							
2013 Water & Wastewater Revenue Refunding Bonds	63,232	1,700,000	1,763,232	41,990	840,000	860,000	2024
Total Revenue Bonds	**63,232**	**1,700,000**	**1,763,232**	**41,990**	**840,000**	**860,000**	
Utility Notes							
2015 Colorado Water Resources & Power Development Authority	4,714,624	25,039,953	29,754,577	541,656	999,167	24,040,786	2035
Total Utility Notes	**4,714,624**	**25,039,953**	**29,754,577**	**541,656**	**999,167**	**24,040,786**	
Total Debt Obligations	**15,940,256**	**50,404,953**	**66,345,209**	**1,530,246**	**2,634,167**	**47,770,786**	

Limited Tax General Obligation Recreation Center/Memory Square Bonds Series 2017

On May 23, 2017, the City issued Limited Tax General Obligation Recreation Center/Memory Square Bonds Series 2017 in the amount of $27,215,000 at 2.0% to 4.0% to finance the construction of upgrades to the Recreation/Senior Center and Memory Square Park. The bonds are limited tax general obligation bonds of the City payable from the Limited Tax Levy levied on the taxable property located within the City and other available City funds. The current levy rate is 2.750 mills, not to exceed 3.350 mills.

Year	Interest Amount	Principal Amount	Total Payment	Principal Balance
2022	-	-	-	23,665,000
2023	946,600	795,000	1,741,600	22,870,000
2024	914,800	825,000	1,739,800	22,045,000
2025	881,800	860,000	1,741,800	21,185,000
2026	847,400	895,000	1,742,400	20,290,000
2027	811,600	930,000	1,741,600	19,360,000
2028	774,400	965,000	1,739,400	18,395,000
2029	735,800	1,005,000	1,740,800	17,390,000
2030	695,600	1,045,000	1,740,600	16,345,000
2031	653,800	1,090,000	1,743,800	15,255,000
2032	610,200	1,130,000	1,740,200	14,125,000
2033	565,000	1,175,000	1,740,000	12,950,000
2034	518,000	1,225,000	1,743,000	11,725,000
2035	469,000	1,270,000	1,739,000	10,455,000
2036	418,200	1,325,000	1,743,200	9,130,000
2037	365,200	1,375,000	1,740,200	7,755,000
2038	310,200	1,430,000	1,740,200	6,325,000
2039	253,000	1,490,000	1,743,000	4,835,000
2040	193,400	1,550,000	1,743,400	3,285,000
2041	131,400	1,610,000	1,741,400	1,675,000
2042	67,000	1,675,000	1,742,000	-
Total	11,162,400	23,665,000	34,827,400	

Debt Service & Financial Obligations
Description of Bonds & Notes

2013 Water & Wastewater Enterprise Revenue Refunding Bonds

These bonds were issued in 2013 to refund the 2003 Colorado Water Resources and Power Development Authority Note Payable. This note was issued in 2003, backed by bonds issued at a face amount of $13,800,000 at 2.0% to 4.125% interest. The note was issued to finance the purchase of water rights and the completion of various infrastructure water and wastewater system projects, as well as to refinance an existing loan with the Colorado Water Conservation Board. The refunding bonds were issued in the amount of $8,355,000 at an interest rate of 2.47%. The source of payment for this loan comes from all water, wastewater, and storm water utility revenues.

Year	Interest Amount	Principal Amount	Total Payment	Principal Balance
2022	-	-	-	1,700,000
2023	41,990	840,000	881,990	860,000
2024	21,242	860,000	881,242	-
Total	63,232	1,700,000	1,763,232	

2015 Colorado Water Resources and Power Development Authority Note Payable

This note was issued in 2015 and backed by bonds issued by the Colorado Water Resources and Power Development Authority. The note was issued in the amount of $31.6 million to finance the Wastewater Treatment Plant Upgrade project and the City-Wide Storm Sewer Outfall Improvements project. The source of payment for this loan comes from all water, wastewater, and storm water utility revenues.

Year	Interest Amount	Principal Amount	Total Payment	Principal Balance
2022	-	-	-	25,039,953
2023	541,656	999,167	1,540,823	24,040,786
2024	517,656	1,027,189	1,544,845	23,013,597
2025	493,656	1,933,106	2,426,762	21,080,491
2026	457,906	1,965,720	2,423,626	19,114,771
2027	430,506	1,991,722	2,422,228	17,123,049
2028	410,706	2,012,263	2,422,969	15,110,786
2029	391,506	2,032,966	2,424,472	13,077,820
2030	372,131	2,050,444	2,422,575	11,027,376
2031	352,793	2,073,372	2,426,165	8,954,004
2032	302,627	2,119,985	2,422,612	6,834,019
2033	220,982	2,205,261	2,426,243	4,628,758
2034	153,270	2,271,615	2,424,885	2,357,143
2035	69,231	2,357,143	2,426,374	-
Total	4,714,624	25,039,953	29,754,577	

2023-2024 Biennial Operating & Capital Budget

Programs

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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Financial Stewardship & Asset Management					
Debt Service Ratio (Debt Service Expenditures/Total Operating Expenditures)	$/$	8%	6%	6%	5%
Capital Spending as a Percentage of Total Expenditures	%	28	33	33	33
Bond Rating	Rating	AA+	AA+	AA+	AA+
Reliable Core Services					
Response Time for Emergency Response Services from Initial Call	Minutes	2.95	2.95	2.95	2.95
Average Commute Time	Minutes	23	23.4	24	24
Miles of Bicycle Paths and Lanes per 100,000 Population	#/100,000 Population	417	420	422	425
Total Water Consumption per Capita	Gallons/Day/ Capita	137	153	150	148
Percentage of Water Loss (Unaccounted for Water)	%	13	8	8	8
Vibrant Economic Climate					
City's Unemployment Rate	Rate	4.36	2.40	3.60	3.90
Assessed Value of Commercial/Industrial Properties as a Percentage of Total Assessed Value of All Properties	%	48.20	51.08	50.7	50.4
Number of Businesses per 100,000 Population	#	4,536.89	4,707.07	4,676.62	4,656.86
Percentage of City Population Living Below the National Poverty Line	%	6	5.4	5.4	5.4
Jobs/Housing Ratio	#/#	1.72	1.75	1.74	1.73
Vacancy Rate by Sector	Office %	8.43	6.90	6.23	5.38
	Retail %	11.33	18.38	23.10	26.23
	Industrial %	9.30	11.23	11.35	8.83
Quality Programs & Amenities					
Number of Cultural Institutions and Sporting Facilities per 100,000 Population	#/100,000 Population	519	520	520	525

INDICATOR	UNIT	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Percentage of Municipal Budget Allocated to Cultural and Sporting Facilities*	%	8%	8%	8%	8%
Annual Number of Cultural Events per 100,000 Population (i.e. Exhibitions, Festivals, Concerts)	#/100,000 Population	334	700	1,000	1,000
Square Feet of Public Indoor Recreation Space per Capita	#/Capita	5.05	5.04	5.02	5.00
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	95
Voter Participation in Last Municipal Election as a Percentage of Registered Voters**	%	86	50	85	85
Number of Internet Connections per 100,000 Population	#/100,000 Population	92,000	92,000	92,000	92,000
Number of Mobile Phone Connections per 100,000 Population	#/100,000 Population	94,000	94,000	94,000	94,000
Healthy Workforce					
Workers' Compensation Rating from Provider	Rating	.99	1.04	.95	.95
Percentage of Employees that Participate in Wellness Program	%	65	60	65	68
Number of Nominations for City's Value (ICARE) Awards	#	P2P = 70 CM = 6 groups (55 people)	P2P = 80 CM = 8 groups	P2P = 90 CM = 10 groups	P2P = 100 CM = 10 groups
Percentage of Employees with a Performance Review of Exceeds or Higher	%	92.3	95	95	95
Number of Training Hours per Full-Time Employee	#/FTE	8.4	9	11	13
Full-Time Employee Retention Rate	Rate	11.7	11.3	10.9	10.5
Supportive Technology					
Network Availability	%	99.99	99.99	99.99	99.99
IT Budget vs. Total Organizational Budget as a Percentage	%	2.14	2.10	2.50	2.50
Number of Datasets Supported and Net Increase/Decrease in Datasets	#/#	54/26%	58/7.4%	60/3.5%	N/A
Performance Measures Updated in the Last Two Years	#	150	150	150	150
Collaborative Regional Partner					
Progress Update on Current Collaborative Policy Issue(s) Being Addressed or Partnership(s)	#	10	11	11	11

*Includes sub-program budgets from Library, Museum and Recreation Center.
**Last municipal election was a special election in April 2022.

City of Louisville, Colorado
Summary of Revenue & Expenditures by Program
2021 - 2024

	2021 Actual	2022 Estimate	2023 Budget	2024 Budget
Expenditures:				
Transportation	9,612,218	14,623,170	15,911,930	14,430,800
Utilities	14,537,599	22,025,430	21,165,500	25,077,750
Public Safety & Justice	6,533,768	9,482,670	7,715,380	8,551,800
Parks	2,002,449	4,564,530	4,150,250	4,066,920
Open Space & Trails	1,266,648	3,861,670	1,188,510	1,980,640
Recreation	6,231,689	6,885,630	8,955,330	8,875,510
Cultural Services	2,315,622	2,975,160	2,857,050	3,178,770
Community Design	2,036,140	3,361,980	2,964,980	3,100,750
Economic Prosperity	297,636	457,270	402,750	389,050
Administration & Support Services	6,148,326	11,577,550	9,783,180	9,295,020
Total Expenditures	**50,982,095**	**79,815,060**	**75,094,860**	**78,947,010**
Revenue:				
Transportation	2,891,499	3,104,250	7,369,580	4,738,760
Utilities	16,424,896	22,870,460	16,721,730	17,772,290
Public Safety & Justice	93,764	62,070	58,970	57,500
Parks	(778,116)	553,980	2,368,670	1,625,580
Open Space & Trails	1,687,677	3,861,670	1,188,510	1,980,640
Recreation	5,704,472	6,193,590	6,342,940	6,475,150
Cultural Servcies	390,201	456,070	444,820	483,640
Community Design	2,256,218	2,912,330	2,676,110	2,548,950
Economic Prosperity	133,000	45,000	45,000	45,000
Administration & Support Services	153,064	168,670	107,200	110,430
Total Revenue	**28,956,675**	**40,228,090**	**37,323,530**	**35,837,940**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures:				
Transportation	(6,720,719)	(11,518,920)	(8,542,350)	(9,692,040)
Utilities	1,887,297	845,030	(4,443,770)	(7,305,460)
Public Safety & Justice	(6,440,004)	(9,420,600)	(7,656,410)	(8,494,300)
Parks	(2,780,565)	(4,010,550)	(1,781,580)	(2,441,340)
Open Space & Trails	421,029	-	-	-
Recreation	(527,217)	(692,040)	(2,612,390)	(2,400,360)
Cultural Servcies	(1,925,421)	(2,519,090)	(2,412,230)	(2,695,130)
Community Design	220,078	(449,650)	(288,870)	(551,800)
Economic Prosperity	(164,636)	(412,270)	(357,750)	(344,050)
Administration & Support Services	(5,995,262)	(11,408,880)	(9,675,980)	(9,184,590)
Total Surplus/(Deficiency)	**(22,025,420)**	**(39,586,970)**	**(37,771,330)**	**(43,109,070)**

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Program 31: Transportation

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

Program Expenditures

Expenditure Category	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	1,113,266	1,328,130	1,536,830	208,700	16%	1,630,930	94,100	6%
Supplies	214,103	310,780	322,620	11,840	4%	325,370	2,750	1%
Services	1,218,102	1,639,980	1,675,530	35,550	2%	1,541,400	(134,130)	-8%
Capital Outlay	7,066,747	11,344,280	12,376,950	1,032,670	9%	10,933,100	(1,443,850)	-12%
Total Program Expenditures	**9,612,218**	**14,623,170**	**15,911,930**	**1,288,760**	**9%**	**14,430,800**	**(1,481,130)**	-9%
Expenditures Per Resident	**452.28**	**738.54**	**791.64**	**53.09**	**7%**	**707.39**	**(84.25)**	**-11%**
Full-Time Equivalents (FTE's)	**13.97**	**15.23**	**15.14**	**(0.09)**	**-1%**	**15.14**	**-**	**0%**

Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Highway User Taxes	669,640	619,000	625,190	6,190	1%	631,440	6,250	1%
County Road and Bridge Taxes	63,472	69,370	65,200	(4,170)	-6%	70,090	4,890	8%
Impact Fees - Transportation	191,669	234,680	149,190	(85,490)	-36%	217,230	68,040	46%
Grant Revenue	1,966,718	2,181,200	6,530,000	4,348,800	199%	3,820,000	(2,710,000)	-42%
Total Program Revenue	**2,891,499**	**3,104,250**	**7,369,580**	**4,265,330**	**137%**	**4,738,760**	**(2,630,820)**	**-36%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**(6,720,719)**	**(11,518,920)**	**(8,542,350)**	**2,976,570**		**(9,692,040)**	**(1,149,690)**	

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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Workload						
Percentage Change in Number of Active Projects		%	42	-29	-17	-10
Effectiveness						
Percentage Change in Number of Traffic Accidents	Target = -10	%	23	18	21	21
Percentage Change in Number of Pedestrian/Bicycle Accidents	Target = -10	%	300	-25	0	0
Notes:						

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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	297,322	350,740	477,300	126,560	36%	506,240	28,940	6%
Supplies	6,247	8,310	7,330	(980)	-12%	7,330	-	0%
Services	33,630	13,940	12,490	(1,450)	-10%	11,940	(550)	-4%
Capital Outlay	1,775,535	1,517,970	19,800	(1,498,170)	-99%	99,000	79,200	400%
Total Sub-Program Expenditures	**2,112,734**	**1,890,960**	**516,920**	**(1,374,040)**	**-73%**	**624,510**	**107,590**	**21%**
Expenditures Per Resident	**99.41**	**95.50**	**25.72**	**(69.79)**	**-73%**	**30.61**	**4.90**	**19%**
Full-Time Equivalents (FTE's)	**3.32**	**4.26**	**3.48**	**(0.78)**	**-18%**	**3.48**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**-**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(2,112,734)**	**(1,890,960)**	**(516,920)**	**1,374,040**		**(624,510)**	**(107,590)**	

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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Workload						
Percentage of Arterials and Collectors Marked with Bicycle Lanes		%	53	54	54	54
Percentage of Streets with Sidewalks		%	95	95	96	96
Effectiveness						
Overall Pavement Condition Index (PCI)	Target = 75	PCI	72	72	73	73
Percentage of Street Miles with PCI Lower than 35	Target = Less than 1	%	1	1	0.5	0.5
Community Survey Question: Rating of Street Maintenance in Louisville*	Target = 100	% Excellent or Good	64	64	65	65
*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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	344,717	426,990	459,740	32,750	8%	487,700	27,960	6%
Supplies	104,038	155,070	175,800	20,730	13%	175,800	-	0%
Services	969,070	1,072,490	1,353,670	281,180	26%	1,254,780	(98,890)	-7%
Capital Outlay	5,203,587	8,394,560	10,030,250	1,635,690	19%	9,939,000	(91,250)	-1%
Total Sub-Program Expenditures	**6,621,412**	**10,049,110**	**12,019,460**	**1,970,350**	**20%**	**11,857,280**	**(162,180)**	**-1%**
Expenditures Per Resident	**311.55**	**507.53**	**597.98**	**90.45**	**18%**	**581.24**	**(16.74)**	**-3%**
Full-Time Equivalents (FTE's)	**4.80**	**4.80**	**5.08**	**0.28**	**6%**	**5.08**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Highway User Taxes	669,640	619,000	625,190	6,190	1%	631,440	6,250	1%
County Road and Bridge Taxes	63,472	69,370	65,200	(4,170)	-6%	70,090	4,890	8%
Impact Fees - Transportation	191,669	234,680	149,190	(85,490)	-36%	217,230	68,040	46%
Grant Revenue	1,966,718	1,190,000	5,230,000	4,040,000	339%	3,820,000		
Total Sub-Program Revenue	**2,891,499**	**2,113,050**	**6,069,580**	**(83,470)**	**-4%**	**4,738,760**	**79,180**	**1%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(3,729,913)**	**(7,936,060)**	**(5,949,880)**	**(2,053,820)**		**(7,118,520)**	**241,360**	

Note:

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

Transportation Program Key Indicators
Streetscapes Sub-Program

Goals

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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Workload						
Percentage Change in Miles/Acres of Streetscape Maintained*		%	0	0	0	5
Efficiency						
Cost per Square Foot Maintained		$/Sq Ft	.21	.21	.25	.25
Effectiveness						
Community Survey Question: Rating of Maintenance of Medians and Street Landscaping**	Target = 100	% Excellent or Good	86	86	86	86
Rating of Streetlighting, Signage and Street Markings**	Target = 100	% Excellent or Good	81	81	81	81

*Based on preliminary anticipation of capital projects and priority of increasing funds to assist relevant aging infrastructure.
**Last Community Survey conducted in 2020.

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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	258,888	295,040	323,220	28,180	10%	343,660	20,440	6%
Supplies	11,732	13,600	22,050	8,450	62%	24,800	2,750	12%
Services	172,427	326,690	272,890	(53,800)	-16%	236,990	(35,900)	-13%
Capital Outlay	50,000	1,411,200	2,273,900	862,700	61%	885,100	(1,388,800)	-61%
Total Sub-Program Expenditures	**493,047**	**2,046,530**	**2,892,060**	**845,530**	**41%**	**1,490,550**	**(1,401,510)**	**-48%**
Expenditures Per Resident	**23.20**	**103.36**	**143.88**	**40.52**	**39%**	**73.07**	**(70.82)**	**-49%**
Full-Time Equivalents (FTE's)	**3.08**	**3.30**	**3.56**	**0.26**	**8%**	**3.56**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Grant Revenue	-	991,200	1,300,000	308,800	31%			
Total Sub-Program Revenue	**-**	**991,200**	**1,300,000**	**308,800**	**31%**	**-**	**-**	**0%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(493,047)**	**(1,055,330)**	**(1,592,060)**	**(536,730)**		**(1,490,550)**	**1,401,510**	

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.

<table>
<tr><th colspan="2">INDICATOR</th><th>UNIT</th><th>2021 ACTUAL</th><th>2022 ESTIMATED</th><th>2023 PROJECTED</th><th>2024 PROJECTED</th></tr>
<tr><td colspan="2">Workload</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="2">Number of Category II to IV Snow Events</td><td>#</td><td>9</td><td>12</td><td>15</td><td>15</td></tr>
<tr><td colspan="2">Efficiency</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="2">Average Cost per Snow Event</td><td>$/Event</td><td>10,300.00</td><td>10,000</td><td>10,000</td><td>10,000</td></tr>
<tr><td colspan="2">Effectiveness</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>Average Response Time per Snow Event</td><td>Target = 1hr</td><td>Days</td><td>1hr</td><td>1hr</td><td>1hr</td><td>1hr</td></tr>
<tr><td>Community Survey Question: Rating of Snow Removal/Street Sanding</td><td>Target = 100</td><td>% Excellent or Good</td><td>52%</td><td>52%</td><td>52%</td><td>52%</td></tr>
<tr><td colspan="7">*Last Community Survey conducted in 2020.</td></tr>
</table>

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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	212,339	255,360	276,570	21,210	8%	293,330	16,760	6%
Supplies	91,589	95,600	117,090	21,490	22%	117,090	-	0%
Services	34,056	20,200	24,410	4,210	21%	23,410	(1,000)	-4%
Capital Outlay	37,625	20,550	53,000	32,450	158%	10,000	(43,000)	-81%
Total Sub-Program Expenditures	**375,609**	**391,710**	**471,070**	**79,360**	**20%**	**443,830**	**(27,240)**	**-6%**
Expenditures Per Resident	**17.67**	**19.78**	**23.44**	**3.65**	**18%**	**21.76**	**(1.68)**	**-7%**
Full-Time Equivalents (FTE's)	**2.77**	**2.87**	**3.02**	**0.15**	**5%**	**3.02**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**-**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(375,609)**	**(391,710)**	**(471,070)**	**(79,360)**		**(443,830)**	**27,240**	

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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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	-	-	-	-		-	-	
Supplies	497	38,200	350	(37,850)	-99%	350	-	0%
Services	8,919	206,660	12,070	(194,590)	-94%	14,280	2,210	18%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	**9,416**	**244,860**	**12,420**	**(232,440)**	**-95%**	**14,630**	**2,210**	**18%**
Expenditures Per Resident	**0.44**	**12.37**	**0.62**	**(11.75)**	**-95%**	**0.72**	**0.10**	**16%**
Full-Time Equivalents (FTE's)	**-**	**-**	**-**	**-**		**-**	**-**	

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**-**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(9,416)**	**(244,860)**	**(12,420)**	**232,440**		**(14,630)**	**(2,210)**	

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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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	3,154,811	3,863,220	3,851,860	(11,360)	0%	4,083,830	231,970	6%
Supplies	576,459	1,439,400	795,690	(643,710)	-45%	845,190	49,500	6%
Services	4,323,666	4,783,250	5,077,490	294,240	6%	4,945,730	(131,760)	-3%
Capital Outlay	6,482,663	11,939,560	11,440,460	(499,100)	-4%	15,203,000	3,762,540	33%
Total Program Expenditures	**14,537,599**	**22,025,430**	**21,165,500**	**(859,930)**	**-4%**	**25,077,750**	**3,912,250**	**18%**
Full-Time Equivalents (FTE's)	**34.560**	**38.060**	**38.490**	**0.430**	**1%**	**38.490**	**-**	**0%**

Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Grant Revenue	5,000	-	500,000	500,000		-	(500,000)	-100%
User Fees	13,073,368	12,244,570	12,652,330	407,760	3%	13,860,630	1,208,300	10%
Tap Fees	3,126,557	2,282,000	2,961,350	679,350	30%	3,375,710	414,360	14%
Other Revenue	219,971	8,343,890	608,050	(7,735,840)	-93%	535,950	(72,100)	-12%
Total Program Revenue	**16,424,896**	**22,870,460**	**16,721,730**	**(6,148,730)**	**-27%**	**17,772,290**	**1,050,560**	**6%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**1,887,297**	**845,030**	**(4,443,770)**	**(5,288,800)**		**(7,305,460)**	**(2,861,690)**	
Surplus/(Deficiency) Per Resident	**88.80**	**42.68**	**(221.08)**	**(263.76)**		**(358.11)**	**(137.03)**	

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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Workload						
Annual Potable Water Produced		Gallons	1,249,049,000	1,200,000,000	1,200,000,000	1,200,000,000
Efficiency						
Energy Cost per Million Gallons per Day Billed		$/Million Gallons/Day Billed	102.76	108	112	116
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		%	13	8	8	8
Effectiveness						
Compliance with State and Federal Standards*	Target = Yes	Yes/No	No	No	Yes	Yes
Community Survey Question: Rating of Quality of Louisville Water**	Target = 100	% Excellent or Good	88	88	88	88

*The events of and the response to the Marshall Fire caused the water system to fail compliance.
**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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	1,783,783	2,150,040	2,038,670	(111,370)	-5%	2,162,330	123,660	6%
Supplies	443,899	1,262,490	600,110	(662,380)	-52%	643,610	43,500	7%
Services	1,542,644	2,306,090	2,257,460	(48,630)	-2%	2,031,740	(225,720)	-10%
Capital Outlay	5,707,394	8,116,300	6,463,400	(1,652,900)	-20%	14,152,500	7,689,100	119%
Total Sub-Program Expenditures	**9,477,720**	**13,834,920**	**11,359,640**	**(2,475,280)**	**-18%**	**18,990,180**	**7,630,540**	**67%**
Full-Time Equivalents (FTE's)	**18.53**	**21.09**	**20.67**	**(0.42)**	**-2%**	**20.67**	**-**	**0%**

Sub-Program Revenue [1]

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Grant Revenue	5,000	-	500,000	500,000		-	(500,000)	-100%
Water User Fees	6,226,483	5,941,620	5,941,620	-	0%	6,181,540	239,920	4%
Water Tap Fees	2,959,277	2,172,400	2,677,310	504,910	23%	3,176,790	499,480	19%
Other Water Utility Revenue	182,949	8,191,850	473,040	(7,718,810)	-94%	416,110	(56,930)	-12%
Total Sub-Program Revenue	**9,373,709**	**16,305,870**	**9,591,970**	**(6,713,900)**	**-41%**	**9,774,440**	**182,470**	**2%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(104,011)**	**2,470,950**	**(1,767,670)**	**(4,238,620)**		**(9,215,740)**	**(7,448,070)**	
Surplus/(Deficiency) Per Resident	**(4.89)**	**124.80**	**(87.94)**	**(212.74)**		**(451.75)**	**(363.81)**	

Notes:

[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 and losses on written-off assets within the Water Utility Fund are 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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Efficiency						
Treatment Cost per 1,000 Gallons		$/1,000 Gallons	1.33	1.37	1.49	1.53
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	No	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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	1,020,273	1,304,910	1,390,100	85,190	7%	1,472,690	82,590	6%
Supplies	128,674	164,960	186,750	21,790	13%	192,750	6,000	3%
Services	1,135,086	868,120	1,106,370	238,250	27%	1,102,480	(3,890)	0%
Capital Outlay	587,338	1,692,360	4,841,060	3,148,700	186%	735,500	(4,105,560)	-85%
Total Sub-Program Expenditures	**2,871,371**	**4,030,350**	**7,524,280**	**3,493,930**	**87%**	**3,503,420**	**(4,020,860)**	**-53%**
Full-Time Equivalents (FTE's)	**12.63**	**13.13**	**14.15**	**1.02**	**8%**	**14.15**	**-**	**0%**

Sub-Program Revenue [1]

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Wastewater User Fees	4,273,417	3,700,300	3,986,210	285,910	8%	4,655,250	669,040	17%
Wastewater Tap Fees	167,280	109,600	284,040	174,440	159%	198,920	(85,120)	-30%
Other Wastewater Utility Revenue	31,472	129,200	112,190	(17,010)	-13%	87,000	(25,190)	-22%
Total Sub-Program Revenue	**4,472,169**	**3,939,100**	**4,382,440**	**443,340**	**11%**	**4,941,170**	**558,730**	**13%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**1,600,798**	**(91,250)**	**(3,141,840)**	**(3,050,590)**		**1,437,750**	**4,579,590**	
Surplus/(Deficiency) Per Resident	**75.32**	**(4.61)**	**(156.31)**	**(151.70)**		**70.48**	**226.79**	

Notes:

[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 and losses on written-off assets within the Wastewater Utility Fund are 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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Efficiency						
Percentage Change in Number of Illicit Discharges		%	300	75	50	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	No	Yes	Yes
Community Survey Question: Rating of Storm Drainage (Flood Management)**	Target = 100	% Excellent or Good	88	88	88	88

* Marshall Fire caused the City to be out of compliance with the MS4 Permit. Staff is working with CDPHE to become in compliance after the fire.
**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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	275,960	326,460	341,380	14,920	5%	362,120	20,740	6%
Supplies	3,886	6,150	3,830	(2,320)	-38%	3,830	-	0%
Services	65,923	81,220	121,160	39,940	49%	121,160	-	0%
Capital Outlay	187,931	2,130,900	136,000	(1,994,900)	-94%	315,000	179,000	132%
Total Sub-Program Expenditures	**533,700**	**2,544,730**	**602,370**	**(1,942,360)**	**-76%**	**802,110**	**199,740**	**33%**
Full-Time Equivalents (FTE's)	**2.77**	**3.15**	**3.04**	**(0.11)**	**-3%**	**3.04**	**-**	**0%**

Sub-Program Revenue [1]

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Storm Water Permit Fees	2,791	2,000	2,000	-	0%	2,000	-	0%
Storm Water User Fees	1,017,107	991,300	1,012,270	20,970	2%	1,206,260	193,990	19%
Other Storm Water Utility Revenue	3,180	20,000	15,150	(4,850)	-24%	23,860	8,710	57%
Total Sub-Program Revenue	**1,023,078**	**1,013,300**	**1,029,420**	**16,120**	**2%**	**1,232,120**	**202,700**	**20%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**489,378**	**(1,531,430)**	**427,050**	**1,958,480**		**430,010**	**2,960**	
Surplus/(Deficiency) Per Resident	**23.03**	**(77.34)**	**21.25**	**98.59**		**21.08**	**(0.17)**	

Notes:

[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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Efficiency						
Cost per Ton Sent to Landfill		$/Ton	$401	$401	$421	$442
Effectiveness						
Percentage of Waste Diverted from Landfill	Target = N/A	%	45%	45%	45%	45%
Tonnage of Waste Sent to Landfill	Target = N/A	#	3,568	3,360	3,450	3,550
Community Survey Question: Rating of Solid Waste/Trash Services	Target = N/A	% Excellent or Good	81	81	N/A	N/A
Community Survey Question: Rating of Fees for Water/ Sewer/Trash	Target = N/A	% Excellent or Good	70	70	N/A	N/A
*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

Expenditure Category	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	74,795	81,810	81,710	(100)	0%	86,690	4,980	6%
Supplies	-	5,800	5,000	(800)	-14%	5,000	-	0%
Services	1,580,013	1,527,820	1,592,500	64,680	4%	1,690,350	97,850	6%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	**1,654,808**	**1,615,430**	**1,679,210**	**63,780**	**4%**	**1,782,040**	**102,830**	**6%**
Full-Time Equivalents (FTE's)	**0.63**	**0.69**	**0.63**	**(0.06)**	**-9%**	**0.63**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Solid Waste User Fees	1,331,123	1,395,750	1,487,430	91,680	7%	1,582,780	95,350	6%
Solid Waste Administration Fees	143,912	140,000	147,500	7,500	5%	155,000	7,500	5%
Hazardous Waste Fees	74,819	69,800	72,300	2,500	4%	74,800	2,500	3%
Other Fees	6,507	5,800	5,000	(800)	-14%	5,000	-	0%
Other Solid Waste Utility Revenue	(421)	840	5,670	4,830	575%	6,980	1,310	23%
Total Sub-Program Revenue	**1,555,940**	**1,612,190**	**1,717,900**	**105,710**	**7%**	**1,824,560**	**106,660**	**6%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(98,868)**	**(3,240)**	**38,690**	**41,930**		**42,520**	**3,830**	
Surplus/(Deficiency) Per Resident	**(4.65)**	**(0.16)**	**1.92**	**2.09**		**2.08**	**0.16**	

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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	4,795,294	6,381,060	6,126,670	(254,390)	-4%	6,401,630	274,960	4%
Supplies	172,783	234,590	377,690	143,100	61%	400,540	22,850	6%
Services	1,153,224	1,559,330	1,211,020	(348,310)	-22%	1,175,630	(35,390)	-3%
Capital Outlay	412,467	1,307,690	-	(1,307,690)	-100%	574,000	574,000	
Total Program Expenditures	**6,533,768**	**9,482,670**	**7,715,380**	**(1,767,290)**	**-19%**	**8,551,800**	**836,420**	**11%**
Expenditures Per Resident	**307.43**	**478.92**	**383.85**	**(95.07)**	**-20%**	**419.21**	**35.36**	**9%**
Full-Time Equivalents (FTE's)	**50.03**	**51.03**	**45.60**	**(5.43)**	**-11%**	**45.60**	**-**	**0%**

Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Operating Grants	24,685	-	-	-		-	-	
DUI Restitution	115	-	-	-		-	-	
Court Fines	68,964	62,070	58,970	(3,100)	-5%	57,500	(1,470)	-2%
Total Program Revenue	**93,764**	**62,070**	**58,970**	**-**	**0%**	**57,500**	**(1,470)**	**-2%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**(6,440,004)**	**(9,420,600)**	**(7,656,410)**	**1,767,290**		**(8,494,300)**	**(837,890)**	

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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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Workload						
Percentage Change in Number of Calls for Service/Officer-Initiated Activity		%	+12.75	+5	+5	+5
Efficiency						
Response Time for Priority 1 Calls		Minutes	2.95	2.95	2.95	2.95
Effectiveness						
Crime Rate for Part 1 and Part 2 Crimes	Target = 1,200	Rate	1,256 offenses (NIBRS)	1,200 offenses	1,175 offenses	1,150 offenses
Average Clearance Rate	Target = 30	Rate	28.5 (NIBRS)	28.5	30	35
Community Survey Question: Rating of Communication Regularly with Community Members*	Target = 100	% Excellent or Good	69	69	69	69
Community Survey Question: Rating of Overall Performance of Louisville Police Department*	Target = 100	% Excellent or Good	88	88	88	88
Community Survey Question: Rating of Visibility of Patrol Cars*	Target = 100	% Excellent or Good	89	89	89	89
*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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	4,482,590	6,054,850	5,772,990	(281,860)	-5%	6,026,180	253,190	4%
Supplies	160,598	203,160	345,100	141,940	70%	366,950	21,850	6%
Services	914,909	1,322,930	933,300	(389,630)	-29%	899,800	(33,500)	-4%
Capital Outlay	397,529	989,930	-	(989,930)	-100%	-	-	
Total Sub-Program Expenditures	**5,955,626**	**8,570,870**	**7,051,390**	**(1,519,480)**	**-18%**	**7,292,930**	**241,540**	**3%**
Expenditures Per Resident	**280.23**	**432.87**	**350.82**	**(82.06)**	**-19%**	**357.50**	**6.68**	**2%**
Full-Time Equivalents (FTE's)	**45.73**	**47.73**	**42.13**	**(5.60)**	**-12%**	**42.13**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Operating Grants	24,685	-	-	-		-	-	
DUI Restitution	115	-	-	-		-	-	
Total Sub-Program Revenue	**24,800**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(5,930,826)**	**(8,570,870)**	**(7,051,390)**	**1,519,480**		**(7,292,930)**	**(241,540)**	

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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Efficiency						
Percentage of Cases Brought into Voluntary Compliance		%	3	3	3	3
Average Number of Days from Complaint to Investigation		#	96.25	96.25	96.25	96.25
Effectiveness						
Community Survey Question: Rating of Municipal Code Enforcement Issues*	Target = 100	% 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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	131,057	129,740	146,880	17,140	13%	156,060	9,180	6%
Supplies	4,408	10,310	12,350	2,040	20%	12,350	-	0%
Services	19,579	20,870	29,080	8,210	39%	27,420	(1,660)	-6%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	**155,044**	**160,920**	**188,310**	**27,390**	**17%**	**195,830**	**7,520**	**4%**
Expenditures Per Resident	**7.30**	**8.13**	**9.37**	**1.24**	**15%**	**9.60**	**0.23**	**2%**
Full-Time Equivalents (FTE's)	**2.42**	**1.42**	**1.59**	**0.17**	**12%**	**1.59**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**-**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(155,044)**	**(160,920)**	**(188,310)**	**(27,390)**		**(195,830)**	**(7,520)**	

Note:

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

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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Workload					
Percentage of Total Cases Requiring Court Hearing	%	50	65	65	65
Average Caseload per FTE*	#	394	500	600	700
Efficiency					
Average Time for Resolution of Cases	Days	50	50	50	50
Effectiveness					
Customer Survey Question: Rating of Customer Satisfaction Target = 5	Rating	5	5	5	5

*The number of tickets being written and therefore coming to the court is down significantly from previous years.

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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	148,192	159,230	168,300	9,070	6%	178,490	10,190	6%
Supplies	1,747	16,220	15,370	(850)	-5%	16,370	1,000	7%
Services	107,655	98,960	99,310	350	0%	99,490	180	0%
Capital Outlay	-	22,700	-	(22,700)	-100%	-	-	
Total Sub-Program Expenditures	**257,594**	**297,110**	**282,980**	**(14,130)**	**-5%**	**294,350**	**11,370**	**4%**
Expenditures Per Resident	**12.12**	**15.01**	**14.08**	**(0.93)**	**-6%**	**14.43**	**0.35**	**2%**
Full-Time Equivalents (FTE's)	**1.52**	**1.52**	**1.52**	**-**	**0%**	**1.52**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Court Fines	68,964	62,070	58,970	(3,100)	-5%	57,500	(1,470)	-2%
Total Sub-Program Revenue	**68,964**	**62,070**	**58,970**	**(3,100)**	**-5%**	**57,500**	**(1,470)**	**-2%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(188,630)**	**(235,040)**	**(224,010)**	**11,030**		**(236,850)**	**(12,840)**	

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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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	33,455	37,240	38,500	1,260	3%	40,900	2,400	6%
Supplies	6,030	4,900	4,870	(30)	-1%	4,870	-	0%
Services	111,081	116,570	149,330	32,760	28%	148,920	(410)	0%
Capital Outlay	14,938	295,060	-	(295,060)	-100%	574,000	574,000	
Total Sub-Program Expenditures	**165,504**	**453,770**	**192,700**	**(261,070)**	**-58%**	**768,690**	**575,990**	**299%**
Expenditures Per Resident	**7.79**	**22.92**	**9.59**	**(13.33)**	**-58%**	**37.68**	**28.09**	**293%**
Full-Time Equivalents (FTE's)	**0.36**	**0.36**	**0.36**	**-**	**0%**	**0.36**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**-**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(165,504)**	**(453,770)**	**(192,700)**	**295,060**		**(768,690)**	**(575,990)**	

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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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	967,818	1,338,340	1,464,910	126,570	9%	1,547,920	83,010	6%
Supplies	86,946	82,300	126,130	43,830	53%	116,480	(9,650)	-8%
Services	776,126	1,056,200	961,310	(94,890)	-9%	802,620	(158,690)	-17%
Capital Outlay	171,559	2,087,690	1,597,900	(489,790)	-23%	1,599,900	2,000	0%
Total Program Expenditures	**2,002,449**	**4,564,530**	**4,150,250**	**(414,280)**	**-9%**	**4,066,920**	**(83,330)**	**-2%**
Expenditures Per Resident	**95.71**	**217.06**	**196.05**	**(21.01)**	**-10%**	**190.27**	**(5.78)**	**-3%**
Full-Time Equivalents (FTE's) [2]	**23.490**	**22.360**	**23.790**	**1.430**	**6%**	**23.790**	**-**	**0%**

Program Revenue [3]

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Allocation of:								
Sales & Use Taxes (0.375%)	(1,308,524)	36,990	1,710,950	1,673,960	4525%	1,061,150	(649,800)	-38%
Arborist Licenses	840	840	840	-	0%	840	-	0%
Boat Permits	4,481	7,200	7,200	-	0%	7,200	-	0%
State Lottery Proceeds	252,699	256,590	265,570	8,980	3%	274,860	9,290	3%
Other Restricted Revenue (CT-LF)	(795)	2,320	5,100	2,780	120%	4,870	(230)	-5%
Impact Fees - Parks & Trails	77,120	34,570	197,500	162,930	471%	82,190	(115,310)	-58%
Burial Permits	58,850	61,000	64,120	3,120	5%	67,320	3,200	5%
Burial Fees	48,225	39,000	41,450	2,450	6%	43,530	2,080	5%
Other Cemetery Revenue	(684)	8,880	13,020	4,140	47%	17,500	4,480	34%
Total Program Revenue	**(778,116)**	**553,980**	**2,368,670**	**1,814,690**	**328%**	**1,625,580**	**(743,090)**	**-31%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**(2,780,565)**	**(4,010,550)**	**(1,781,580)**	**2,228,970**		**(2,441,340)**	**(659,760)**	

Note:

[1] This program table does not include an allocation of Central Fund-Wide Charges from the Open Space & Parks Fund.
[2] This program table does not include an allocation of Central Fund-Wide Charges FTE's from the Open Space & Parks 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 Park Program.
[3] Program revenue excludes recurring interfund transfers from the General Fund.

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Sub-Program 510: Parks & Recreation Administration

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.

Sub-Program Expenditures

Expenditure Category	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	10,705	8,200	9,110	910	11%	9,680	570	6%
Supplies	3,912	2,230	2,930	700	31%	2,930	-	0%
Services	14,956	19,260	22,090	2,830	15%	22,580	490	2%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	**29,573**	**29,690**	**34,130**	**4,440**	**15%**	**35,190**	**1,060**	**3%**
Expenditures Per Resident	**1.70**	**1.73**	**0.06**	**(1.67)**	**-97%**	**0.06**	**-**	**0%**
Full-Time Equivalents (FTE's)	**-**	**-**	**-**	**-**		**-**	**-**	

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**-**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(29,573)**	**(29,690)**	**(34,130)**	**(4,440)**		**(35,190)**	**(1,060)**	

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 that provide multiple outdoor opportunities for residents of and visitors to Louisville to enjoy.

INDICATOR		UNIT	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Workload						
Acres of Park per 1,000 Residents		#	17	17	17	17
Efficiency						
Parks Expenditures per Acre		$/Acre	4,540	6,066	5,172	5,172
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 [1]

Expenditure Category	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	872,917	1,221,910	1,353,930	132,020	11%	1,430,010	76,080	6%
Supplies	81,018	76,470	116,600	40,130	52%	106,950	(9,650)	-8%
Services	657,960	910,430	809,840	(100,590)	-11%	689,260	(120,580)	-15%
Capital Outlay	131,028	2,073,440	1,587,900	(485,540)	-23%	1,589,900	2,000	0%
Total Sub-Program Expenditures	**1,742,923**	**4,282,250**	**3,868,270**	**(413,980)**	**-10%**	**3,816,120**	**(52,150)**	**-1%**
Expenditures Per Resident	**82.01**	**216.28**	**192.45**	**(23.82)**	**-11%**	**187.06**	**(5.39)**	**-3%**
Full-Time Equivalents (FTE's)	**22.31**	**21.13**	**22.54**	**1.41**	**7%**	**22.54**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Allocation of:								
Sales & Use Taxes (0.375%)	(1,308,524)	36,990	1,710,950	1,673,960	4525%	1,061,150	(649,800)	-38%
Other Restricted Revenue (OS&PF)	89,672	106,590	62,920	(43,670)	-41%	66,120	3,200	5%
Arborist Licenses	840	840	840	-	0%	840	-	0%
Boat Permits	4,481	7,200	7,200	-	0%	7,200	-	0%
State Lottery Proceeds	252,699	256,590	265,570	8,980	3%	274,860	9,290	3%
Other Restricted Revenue (CT-LF)	(795)	2,320	5,100	2,780	120%	4,870	(230)	-5%
Impact Fees - Parks & Trails	77,120	34,570	197,500	162,930	471%	82,190	(115,310)	-58%
Total Sub-Program Revenue	**(884,507)**	**445,100**	**2,250,080**	**1,804,980**	**406%**	**1,497,230**	**(752,850)**	**-33%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(2,627,430)**	**(3,837,150)**	**(1,618,190)**	**2,218,960**		**(2,318,890)**	**(700,700)**	

Note:

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

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 of 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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Workload						
Percentage of Plots Available*		%	19	18	17	16
Projected Years of Supply Relative to Demand		#	21	20	19	18
Efficiency						
Average Cost to Inter		$	1,330	1,397	1,460	1,533
Effectiveness						
Community Survey Question: Rating of Maintenance of Louisville Cemetery**	Target = 100	% Excellent or Good	87	87	87	87

*Percentage of plots available is based on the number of plots available for purchase. This percentage does not take into account the allowance of two burials per plot.
**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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	84,196	108,230	101,870	(6,360)	-6%	108,230	6,360	6%
Supplies	2,016	3,600	6,600	3,000	83%	6,600	-	0%
Services	103,210	126,510	129,380	2,870	2%	90,780	(38,600)	-30%
Capital Outlay	40,531	14,250	10,000	(4,250)	-30%	10,000	-	0%
Total Sub-Program Expenditures	**229,953**	**252,590**	**247,850**	**(4,740)**	**-2%**	**215,610**	**(32,240)**	**-13%**
Expenditures Per Resident	**10.82**	**12.76**	**12.33**	**(0.43)**	**-3%**	**10.57**	**(1.76)**	**-14%**
Full-Time Equivalents (FTE's)	**1.18**	**1.23**	**1.25**	**0.02**	**2%**	**1.25**	**-**	**0%**

Sub-Program Revenue [1]

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Burial Permits	58,850	61,000	64,120	3,120	5%	67,320	3,200	5%
Burial Fees	48,225	39,000	41,450	2,450	6%	43,530	2,080	5%
Other Cemetery Revenue	(684)	8,880	13,020	4,140	47%	17,500	4,480	34%
Total Sub-Program Revenue	**106,391**	**108,880**	**118,590**	**9,710**	**9%**	**128,350**	**9,760**	**8%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(123,562)**	**(143,710)**	**(129,260)**	**14,450**		**(87,260)**	**42,000**	

Note:

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

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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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	735,266	798,480	875,270	76,790	10%	1,622,940	747,670	85%
Supplies	24,240	17,750	26,180	8,430	47%	19,600	(6,580)	-25%
Services	72,927	161,210	164,560	3,350	2%	121,100	(43,460)	-26%
Capital Outlay	434,215	2,884,230	122,500	(2,761,730)	-96%	217,000	94,500	77%
Total Program Expenditures	**1,266,648**	**3,861,670**	**1,188,510**	**(2,673,160)**	**-69%**	**1,980,640**	**792,130**	**67%**
Expenditures Per Resident	**59.60**	**195.03**	**59.13**	**(135.90)**	**-70%**	**97.09**	**37.96**	**64%**
Full-Time Equivalents (FTE's) [2]	**8.99**	**10.09**	**10.13**	**0.04**	**0%**	**10.13**	**-**	**0%**

Program Revenue [3]

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Allocation of:								
Sales & Use Taxes (0.375%)	1,239,959	2,729,670	1,188,510	(1,541,160)	-56%	1,980,640	792,130	67%
Capital Grants	21,594	1,132,000	-	(1,132,000)	-100%	-	-	
Land Dedication Fees	426,124	-	-	-		-	-	
Total Program Revenue	**1,687,677**	**3,861,670**	**1,188,510**	**(2,673,160)**	**-69%**	**1,980,640**	**792,130**	**67%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**421,029**	**-**	**-**	**-**		**-**	**-**	

Note:

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

[2] This program table does not include an allocation of Central Fund-Wide Charges FTE's from the Open Space & Parks 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 Park 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 and scenic vistas and appropriate passive recreation.

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.

INDICATOR	UNIT	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Workload					
Number of Parcels Ranked by OSAB*	#	38	42	44	46
Effectiveness					
Percentage Change in Number of Acres/Parcels Acquired**	%	0	6	0	0

*Includes "priority parcels" and "considered but not selected parcels."
**% based on a total of 2,275 acres (355 parks/1,920 open space). % increase in 2022 based on proposed land related to the Redtail Ridge Development (111 open space, 27 park).

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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	5,057	4,350	4,670	320	7%	4,980	310	7%
Supplies	-	-	-	-		-	-	
Services	38	40	10,010	9,970	24925%	10,010	-	0%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	**5,095**	**4,390**	**14,680**	**10,290**	**234%**	**14,990**	**310**	**2%**
Expenditures Per Resident	**0.24**	**0.22**	**0.73**	**0.51**	**229%**	**0.73**	**0.00**	**1%**
Full-Time Equivalents (FTE's)	**0.03**	**0.03**	**0.03**	**-**	**0%**	**0.03**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Allocation of:								
Sales & Use Taxes (0.375%)	-	4,390	14,680	10,290	234%	14,990	310	2%
Land Dedication Fees	426,124	-	-	-		-	-	
Total Sub-Program Revenue	**426,124**	**4,390**	**14,680**	**10,290**	**234%**	**14,990**	**310**	**2%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**421,029**	**-**	**-**	**-**		**-**	**-**	

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 and 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 benefits citizens of Louisville by promoting native plants, wildlife, wildlife and plant habitat, cultural resources, agriculture and scenic vistas and appropriate passive recreation.

INDICATOR		UNIT	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Efficiency						
Open Space Expenditures per Acre*		$/Acre	182	188	194	200
Effectiveness						
Percentage of Acres Free of High Priority Weeds	Target = 85	%	84	85	85	85
Community Survey Question: Rating of Maintenance of Open Space**	Target = 95	% Excellent or Good	93	95	95	95

*Cost per acre includes maintenance for City and jointly owned properties with an annual 3% increase. For City owned properties only, cost/acre = $597 which is a decrease from 2020.
**Last Community Survey conducted in 2020.

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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	339,136	398,960	456,440	57,480	14%	482,040	25,600	6%
Supplies	18,845	14,540	21,510	6,970	48%	15,930	(5,580)	-26%
Services	65,536	150,410	139,930	(10,480)	-7%	98,280	(41,650)	-30%
Capital Outlay	207,431	22,960	122,500	99,540	434%	152,500	30,000	24%
Total Sub-Program Expenditures	**630,948**	**586,870**	**740,380**	**153,510**	**26%**	**748,750**	**8,370**	**1%**
Expenditures Per Resident	**29.69**	**29.64**	**36.83**	**7.19**	**24%**	**36.70**	**(0.13)**	**0%**
Full-Time Equivalents (FTE's)	**5.41**	**5.47**	**5.49**	**0.02**	**0%**	**5.49**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Allocation of:								
Sales & Use Taxes (0.375%)	630,948	586,870	740,380	153,510	26%	748,750	8,370	100%
Total Sub-Program Revenue	**630,948**	**586,870**	**740,380**	**153,510**	**26%**	**748,750**	**8,370**	**1%**
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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Effectiveness						
Average Number of Participants per Education Program*	Target = 20	#	17	20	90	90
Volunteer Hours Donated	Target = 1,200	#	902.75	1,000	1,200	1,300
Percentage Change in Number of Participants for Digital Engagement Programs and Social Media	Target = 10	%	18	10	10	10
*Education and volunteer program offerings and group size attendance significantly decreased in 2021 and 2022 due to COVID-19 and social distancing requirements. Large events are expected to commence in 2023, which is projected to return average participant numbers back to their historical precedent.						

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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	242,253	250,010	247,940	(2,070)	-1%	961,070	713,130	288%
Supplies	4,000	2,560	3,450	890	35%	3,450	-	0%
Services	4,701	4,290	4,860	570	13%	5,690	830	17%
Capital Outlay	-	-	-	-		12,000	12,000	
Total Sub-Program Expenditures	**250,954**	**256,860**	**256,250**	**(610)**	**0%**	**982,210**	**725,960**	**283%**
Expenditures Per Resident	**11.81**	**12.97**	**12.75**	**(0.22)**	**-2%**	**48.15**	**35.40**	**278%**
Full-Time Equivalents (FTE's)	**1.96**	**3.00**	**3.00**	**-**	**0%**	**3.00**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Allocation of:								
Sales & Use Taxes (0.375%)	250,954	256,860	256,250	(610)	0%	982,210	725,960	283%
Total Sub-Program Revenue	**250,954**	**256,860**	**256,250**	**(610)**	**0%**	**982,210**	**725,960**	**283%**
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.

<table>
<tr><th colspan="2">INDICATOR</th><th>UNIT</th><th>2021 ACTUAL</th><th>2022 ESTIMATED</th><th>2023 PROJECTED</th><th>2024 PROJECTED</th></tr>
<tr><td colspan="2">Workload</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="2">Total Trail Miles in Open Space and Parks</td><td>#</td><td>24.67</td><td>24.67</td><td>26.67</td><td>26.67</td></tr>
<tr><td colspan="2">Efficiency</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="2">Percentage of Planned Trail Connections and Crossings Completed</td><td>%</td><td>100</td><td>90</td><td>N/A</td><td>N/A</td></tr>
<tr><td colspan="2">Effectiveness</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>Community Survey Question: Rating of Maintenance of Trail System*</td><td>Target = 100</td><td>% Excellent or Good</td><td>94</td><td>96</td><td>98</td><td>98</td></tr>
<tr><td colspan="7">*Last Community Survey conducted in 2020.</td></tr>
</table>

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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	148,820	145,160	166,220	21,060	15%	174,850	8,630	5%
Supplies	1,395	650	1,220	570	88%	220	(1,000)	-82%
Services	2,652	6,470	9,760	3,290	51%	7,120	(2,640)	-27%
Capital Outlay	226,784	2,861,270	-	(2,861,270)	-100%	52,500	52,500	
Total Sub-Program Expenditures	**379,651**	**3,013,550**	**177,200**	**(2,836,350)**	**-94%**	**234,690**	**57,490**	**32%**
Expenditures Per Resident	**17.86**	**152.20**	**8.82**	**(143.38)**	**-94%**	**11.50**	**2.69**	**30%**
Full-Time Equivalents (FTE's)	**1.59**	**1.59**	**1.61**	**0.02**	**1%**	**1.61**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Allocation of:								
Sales & Use Taxes (0.375%)	358,057	1,881,550	177,200	(1,704,350)	-91%	234,690	57,490	32%
Capital Grants	21,594	1,132,000	-	(1,132,000)	-100%	-	-	
Total Sub-Program Revenue	**379,651**	**3,013,550**	**177,200**	**(2,836,350)**	**-94%**	**234,690**	**57,490**	**32%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**-**	**-**	**-**	**-**		**-**	**-**	

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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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	3,783,025	4,224,080	4,606,240	382,160	9%	4,852,490	246,250	5%
Supplies	333,058	344,380	517,270	172,890	50%	527,100	9,830	2%
Services	1,860,077	1,884,100	1,997,630	113,530	6%	2,035,920	38,290	2%
Capital Outlay	255,529	433,070	1,834,190	1,401,120	324%	1,460,000	(374,190)	-20%
Total Program Expenditures	**6,231,689**	**6,885,630**	**8,955,330**	**2,069,700**	**30%**	**8,875,510**	**(79,820)**	**-1%**
Full-Time Equivalents (FTE's)	**65.58**	**68.41**	**69.53**	**1.12**	**2%**	**69.53**	**-**	0%

Program Revenue [1] [2]

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Youth Activity Fees	509,407	509,500	529,370	19,870	4%	549,880	20,510	4%
Adult Activity Fees	179,043	192,060	195,900	3,840	2%	199,820	3,920	2%
Senior Activity & Service Fees	262,098	217,710	220,070	2,360	1%	222,490	2,420	1%
Aquatics Fees	178,817	206,570	202,100	(4,470)	-2%	206,700	4,600	2%
Golf Course Fees & Other Revenue	2,314,726	2,489,640	2,525,530	35,890	1%	2,527,170	1,640	0%
Program-Wide Revenue [3]:								
Sales & Use Taxes	1,019,338	1,106,590	1,159,710	53,120	5%	1,216,640	56,930	5%
Rec Center Membership Fees	968,474	1,119,850	1,181,440	61,590	5%	1,216,880	35,440	3%
Rec Center Daily User Fees	123,086	149,000	157,200	8,200	6%	161,920	4,720	3%
Rec Center Merchandise	523	720	750	30	4%	800	50	7%
Rec Center Concession Fees	5,760	7,190	8,000	810	11%	8,200	200	3%
MAC Gym Fees	13,620	18,170	19,170	1,000	6%	20,130	960	5%
Rec Center Rentals	53,825	59,520	61,420	1,900	3%	62,510	1,090	2%
Other Restricted Revenue	75,757	117,070	82,280	(34,790)	-30%	82,010	(270)	0%
Total Program Revenue	**5,704,472**	**6,193,590**	**6,342,940**	**149,350**	**2%**	**6,475,150**	**132,210**	**2%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**(527,217)**	**(692,040)**	**(2,612,390)**	**(1,920,350)**		**(2,400,360)**	**212,030**	
Surplus/(Deficiency) Per Resident	**(131.16)**	**(165.16)**	**(262.80)**	**(97.64)**		**(253.40)**	**9.40**	

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.

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

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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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	336,612	465,710	485,990	20,280	4%	509,880	23,890	5%
Supplies	4,942	13,800	27,400	13,600	99%	27,400	-	0%
Services	113,656	133,160	171,070	37,910	28%	173,050	1,980	1%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	**455,210**	**612,670**	**684,460**	**71,790**	**12%**	**710,330**	**25,870**	**4%**
Full-Time Equivalents (FTE's)	**8.76**	**8.91**	**9.80**	**0.89**	**10%**	**9.80**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**-**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(455,210)**	**(612,670)**	**(684,460)**	**(71,790)**		**(710,330)**	**(25,870)**	
Surplus/(Deficiency) Per Resident	**(21.42)**	**(30.94)**	**(34.05)**	**(3.11)**		**(34.82)**	**(0.77)**	

Recreation Program Key Indicators
Youth Activities Sub-Program

Goals

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.

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.

INDICATOR		UNIT	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Efficiency						
Youth Activities Cost Recovery Rate per Class/Program/Activity*		$/Class or Program or Activity	31.23 Sports 88% General	36.32 Sports 80% General	37.04 Sports 85% General	37.78 Sports 85% General
Effectiveness						
Average Number of Participants per Program**	Target = 4,000 Sports 110 Youth	#	3,876 Sports 82 General	4,078 Sports 116 General	4,159 Sports 121 General	4,242 Sports 127 General
Community Survey Question: Rating of Current Recreation Programs for Youth***	Target = 95	% Excellent or Good	95	95	95	95

*Separated Youth Sports from Youth Activities are they run on different platforms.
**Participation number does not include Touch-a-Truck for 2021. Program was brought back in 2022.
***Last Community Survey conducted in 2020.

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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	435,323	493,850	527,310	33,460	7%	555,610	28,300	5%
Supplies	18,949	24,980	32,890	7,910	32%	33,640	750	2%
Services	81,075	65,210	94,980	29,770	46%	95,530	550	1%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	**535,347**	**584,040**	**655,180**	**71,140**	**12%**	**684,780**	**29,600**	**5%**
Full-Time Equivalents (FTE's)	**7.81**	**8.70**	**7.53**	**(1.17)**	**-13%**	**7.53**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Rec Center Nite at the Rec				-			-	
Rec Center Nite@Rec Merchandise				-			-	
Rec Center Child Care Fees	8,378	14,470	15,270	800	6%	16,030	760	5%
Rec Center Youth Activity Fees	275,291	249,000	261,500	12,500	5%	274,500	13,000	5%
Rec Center Youth Activity Contracted	57,933	55,000	57,750	2,750	5%	60,600	2,850	5%
Rec Center Youth Sports Fees	121,048	148,130	151,090	2,960	2%	154,110	3,020	2%
Rec Center Youth Sports Contracted	46,757	42,900	43,760	860	2%	44,640	880	2%
Total Sub-Program Revenue	**509,407**	**509,500**	**529,370**	**19,870**	**4%**	**549,880**	**20,510**	**4%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(25,940)**	**(74,540)**	**(125,810)**	**(51,270)**		**(134,900)**	**(9,090)**	
Surplus/(Deficiency) Per Resident	**(1.22)**	**(3.76)**	**(6.26)**	**(2.49)**		**(6.61)**	**(0.35)**	

Recreation Program Key Indicators
Adult Activities Sub-Program

Goals

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.

Objectives

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

INDICATOR		UNIT	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Efficiency						
Adults Programs Cost Recovery per Class/Program*		$/Class or Program	46%	47%	75%	80%
Effectiveness						
Average Number of Participants per Program**	Target = 10	#/Program	9	10	11	12
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

*Athletic field maintenance expenditures not included. Starting in 2023, Fitness revenue that comes from pass revenue will increase from $2 to $3 per check in.
**Mask mandate was in effect for most of 2021 which impacted attendance.
***Customer survey completed in Spring 2022.
****Last Community Survey conducted in 2020.

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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	339,651	421,310	413,740	(7,570)	-2%	434,000	20,260	5%
Supplies	3,501	3,860	15,300	11,440	296%	8,700	(6,600)	-43%
Services	18,518	25,270	43,520	18,250	72%	43,570	50	0%
Capital Outlay	-	-	81,600	81,600		106,500	24,900	31%
Total Sub-Program Expenditures	**361,670**	**450,440**	**554,160**	**103,720**	**23%**	**592,770**	**38,610**	**7%**
Full-Time Equivalents (FTE's)	**5.51**	**6.18**	**5.61**	**(0.57)**	**-9%**	**5.61**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Rec Center Adult Fitness Fees	119,921	108,240	110,400	2,160	2%	112,610	2,210	2%
Rec Center Adult Fitness Contracted	28,619	49,360	50,350	990	2%	51,360	1,010	2%
Rec Center Adult Sports Fees	30,503	34,460	35,150	690	2%	35,850	700	2%
Total Sub-Program Revenue	**179,043**	**192,060**	**195,900**	**3,840**	**2%**	**199,820**	**3,920**	**2%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(182,627)**	**(258,380)**	**(358,260)**	**(99,880)**		**(392,950)**	**(34,690)**	
Surplus/(Deficiency) Per Resident	**(8.59)**	**(13.05)**	**(17.82)**	**(4.77)**		**(19.26)**	**(1.44)**	

Recreation Program Key Indicators
Senior Activities and Services Sub-Program

Goals

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.

Objectives

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

INDICATOR		UNIT	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Efficiency						
Senior Activities Cost Recovery Rate per Class/Program/Activity		$/Class or Program or Activity	46%	47%	47%	47%
Effectiveness						
Average Number of Participants per Program*	Target = 1,450	#	1,471	1,500	1,600	1,700
Community Survey Question: Rating of Current Programs and Services for Seniors**	Target = 90	% Excellent or Good	95	95	95	95
Customer Survey Results: Customer Satisfaction after Program Completion	Target = 4	Rating	4.5	4.5	4.5	4.5

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

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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	294,636	307,730	326,640	18,910	6%	347,540	20,900	6%
Supplies	6,733	28,930	20,220	(8,710)	-30%	24,720	4,500	22%
Services	267,178	304,980	353,090	48,110	16%	378,570	25,480	7%
Capital Outlay	-	-	6,000	6,000		-	(6,000)	-100%
Total Sub-Program Expenditures	**568,547**	**641,640**	**705,950**	**64,310**	**10%**	**750,830**	**44,880**	**6%**
Full-Time Equivalents (FTE's)	**3.25**	**3.25**	**3.29**	**0.04**	**1%**	**3.29**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Senior Grants	12,593	5,300	5,300	-	0%	5,300	-	0%
Senior Meals Reimbursement	179,082	140,010	140,010	-	0%	140,010	-	0%
Senior Fees	6,973	14,000	14,770	770	6%	15,550	780	5%
Senior Fees - Contracted	13,102	16,000	16,320	320	2%	16,650	330	2%
Senior Meals Contributions	50,347	42,400	43,670	1,270	3%	44,980	1,310	3%
Total Sub-Program Revenue	**262,098**	**217,710**	**220,070**	**2,360**	**1%**	**222,490**	**2,420**	**1%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(306,449)**	**(423,930)**	**(485,880)**	**(61,950)**		**(528,340)**	**(42,460)**	
Surplus/(Deficiency) Per Resident	**(14.42)**	**(21.41)**	**(24.17)**	**(2.76)**		**(25.90)**	**(1.73)**	

Recreation Program Key Indicators
Aquatics Sub-Program

Goals

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.

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.

INDICATOR		UNIT	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Efficiency						
Aquatics Program Cost Recovery Rate		$/Program	22%	25%	25%	25%
Effectiveness						
Average Number of Participants per Program (Excluding Open Swim)	Target = 550	#	488.5	564	581	581
Average Number of Open Swim and Memory Square Pool Attendees	Target = 1,150	#	Open Swim Total 10,575 Attendance 12,323	Open Swim 12,000 Total Attendance 15,000	Open Swim 12,000 Total Attendance 15,000	Open Swim 12,500 Total Attendance 15,500

Notes:

Program Participants Average:2021
- Swim Group Lessons-1364
- Private Lessons- 1040
- Swim Teams- 115
- Swim Clinics-288
- Special Events- 116
- Red Cross – 8

Program Participant Average:2022
- Swim Group Lessons- 1750
- Private Lessons- 1080
- Swim Teams-120
- Swim Clinics-288
- Special Events- 138
- Red Cross – 8

Program Participant Average:2023/24
- Swim Group Lessons-1750
- Private Lessons- 1200
- Swim Teams-115
- Swim Clinics-288
- Special Events- 125
- 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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	745,733	905,480	881,020	(24,460)	-3%	926,880	45,860	5%
Supplies	56,829	69,890	104,580	34,690	50%	113,900	9,320	9%
Services	66,368	91,000	96,500	5,500	6%	97,880	1,380	1%
Capital Outlay	16,060	27,000	189,000	162,000	600%	15,000	(174,000)	-92%
Total Sub-Program Expenditures	**884,990**	**1,093,370**	**1,271,100**	**177,730**	**16%**	**1,153,660**	**(117,440)**	**-9%**
Full-Time Equivalents (FTE's)	**17.28**	**17.28**	**16.97**	**(0.31)**	**-2%**	**16.97**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Rec Center Swim Lessons	89,171	89,500	95,000	5,500	6%	95,000	-	0%
Rec Center Aquatics Contracted	33,604	29,600	32,000	2,400	8%	35,000	3,000	9%
Rec Center Aquatics Red Cross	2,794	2,000	2,100	100	5%	2,200	100	5%
Rec Center Swim Team Fees	26,561	26,000	27,000	1,000	4%	28,000	1,000	4%
Memory Square Swim Admissions	26,518	34,000	35,000	1,000	3%	35,000	-	0%
Memory Square Swim Lessons	169	10,470	11,000	530	5%	11,500	500	5%
Operating Grant	-	15,000	-	(15,000)	-100%	-	-	
Total Sub-Program Revenue	**178,817**	**206,570**	**202,100**	**(4,470)**	**-2%**	**206,700**	**4,600**	**2%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(706,173)**	**(886,800)**	**(1,069,000)**	**(182,200)**		**(946,960)**	**122,040**	
Surplus/(Deficiency) Per Resident	**(33.23)**	**(44.79)**	**(53.18)**	**(8.40)**		**(46.42)**	**6.76**	

Recreation Program Key Indicators
Golf Course Sub-Program

Goals

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.

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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Efficiency						
Cost Recovery Rate*		$	1.149	1.26	1.2	1.2
Effectiveness						
Rounds of Golf per Playable Day	Target = 125	#/Day	132	124	135	140
Revenue per Playable Day	Target = 8,200	$/Day	8,919	8,906	9,000	10,000
Customer Survey Results: Customer Satisfaction on Golf Course Quality at Conclusion of Each Round	Target = 4	Rating	4	4	4	4
*CRR = total revenue/total expense						

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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	1,364,548	1,339,420	1,672,210	332,790	25%	1,760,030	87,820	5%
Supplies	217,614	153,200	218,240	65,040	42%	222,100	3,860	2%
Services	479,819	553,880	519,670	(34,210)	-6%	531,530	11,860	2%
Capital Outlay	48,127	326,070	798,390	472,320	145%	398,500	(399,890)	-50%
Total Sub-Program Expenditures	**2,110,108**	**2,372,570**	**3,208,510**	**835,940**	**35%**	**2,912,160**	**(296,350)**	**-9%**
Full-Time Equivalents (FTE's)	**20.12**	**21.12**	**23.36**	**2.24**	**11%**	**23.36**	**-**	**0%**

Sub-Program Revenue [1]

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Green Fees	1,260,963	1,290,000	1,360,950	70,950	6%	1,361,000	50	0%
Annual Season Passes	288,480	300,000	316,500	16,500	6%	318,080	1,580	0%
Golf Cart Rentals	271,071	272,000	286,960	14,960	6%	286,960	-	0%
Driving Range Fees	145,032	150,000	158,250	8,250	6%	158,250	-	0%
Pro Shop Merchandise Sales	152,857	160,000	168,800	8,800	6%	169,640	840	0%
Other Golf Course Fees	189,367	195,100	214,470	19,370	10%	215,810	1,340	1%
Other Miscellaneous Revenue	6,956	122,540	19,600	(102,940)	-84%	17,430	(2,170)	-11%
Total Sub-Program Revenue	**2,314,726**	**2,489,640**	**2,525,530**	**35,890**	**1%**	**2,527,170**	**1,640**	**0%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**204,618**	**117,070**	**(682,980)**	**(800,050)**		**(384,990)**	**297,990**	
Surplus/(Deficiency) Per Resident	**9.63**	**5.91**	**(33.98)**	**(39.89)**		**(18.87)**	**15.11**	

Note:

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

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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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	63,521	74,720	76,940	2,220	3%	81,800	4,860	6%
Supplies	6,290	12,800	14,530	1,730	14%	12,530	(2,000)	-14%
Services	179,009	77,460	121,500	44,040	57%	116,840	(4,660)	-4%
Capital Outlay	144,652	10,000	10,000	-	0%	10,000	-	0%
Total Sub-Program Expenditures	**393,472**	**174,980**	**222,970**	**47,990**	**27%**	**221,170**	**(1,800)**	**-1%**
Full-Time Equivalents (FTE's)	**0.75**	**0.86**	**0.86**	**-**	**0%**	**0.86**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**-**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(393,472)**	**(174,980)**	**(222,970)**	**(47,990)**		**(221,170)**	**1,800**	
Surplus/(Deficiency) Per Resident	**(18.51)**	**(8.84)**	**(11.09)**	**(2.26)**		**(10.84)**	**0.25**	

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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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	203,001	215,860	222,390	6,530	3%	236,750	14,360	6%
Supplies	18,200	36,920	84,110	47,190	128%	84,110	-	0%
Services	654,454	633,140	597,300	(35,840)	-6%	598,950	1,650	0%
Capital Outlay	46,690	70,000	749,200	679,200	970%	930,000	180,800	24%
Total Sub-Program Expenditures	**922,345**	**955,920**	**1,653,000**	**697,080**	**73%**	**1,849,810**	**196,810**	**12%**
Full-Time Equivalents (FTE's)	**2.10**	**2.11**	**2.11**	**-**	**0%**	**2.11**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**-**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(922,345)**	**(955,920)**	**(1,653,000)**	**(697,080)**		**(1,849,810)**	**(196,810)**	
Surplus/(Deficiency) Per Resident	**(43.40)**	**(48.28)**	**(82.24)**	**(33.96)**		**(90.68)**	**(8.44)**	

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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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	1,498,784	1,919,700	1,891,980	(27,720)	-1%	1,995,900	103,920	5%
Supplies	93,117	135,050	150,120	15,070	11%	150,120	-	0%
Services	652,458	763,910	779,950	16,040	2%	766,510	(13,440)	-2%
Capital Outlay	71,263	156,500	35,000	(121,500)	-78%	266,240	231,240	661%
Total Program Expenditures	**2,315,622**	**2,975,160**	**2,857,050**	**(118,110)**	**-4%**	**3,178,770**	**321,720**	11%
Expenditures Per Resident	**108.96**	**150.26**	**142.14**	**(8.12)**	**-5%**	**155.82**	**13.68**	**10%**
Full-Time Equivalents (FTE's)	**21.27**	**26.45**	**25.43**	**(1.02)**	**-4%**	**25.43**	**-**	**0%**

Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
State Grants - Libraries	9,677	11,500	12,000	500	4%	12,000	-	0%
Superior IGA - Library Services	347,647	397,690	373,810	(23,880)	-6%	401,850	28,040	8%
Library Rentals and Fees	1,380	2,550	3,500	950	37%	3,950	450	13%
Library Fines	4,102	4,000	7,500	3,500	88%	13,000	5,500	73%
Impact Fees - Library	1,701	130	4,360	4,230	3254%	1,940	(2,420)	-56%
Museum Memberships	-	15,000	15,250	250	2%	15,500	250	2%
Special Event Permits	6,781	7,300	7,000	(300)	-4%	8,000	1,000	14%
Fall Festival Event Fees	2,500	2,500	5,000	2,500	100%	10,000	5,000	100%
Fourth of July Event Fees	6,000	6,000	6,000	-	0%	6,000	-	0%
Art Center Rentals	8,798	8,000	9,000	1,000	13%	10,000	1,000	11%
Cultural Council Ticket Sales	1,615	1,400	1,400	-	0%	1,400	-	0%
Total Program Revenue	**390,201**	**456,070**	**444,820**	**(11,250)**	**-2%**	**483,640**	**38,820**	**9%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**(1,925,421)**	**(2,519,090)**	**(2,412,230)**	**106,860**		**(2,695,130)**	**(282,900)**	

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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Workload						
Total Circulation (Number of Checkouts and Renewals)		#	458,957	460,000	475,000	500,000
Circulation per Registered Borrower		#/Borrower	18	18	19	20
Library Visits per Capita		#/Capita	2.5	2.5	3	4
Percentage Change in Number of Sessions on Public Computers		%	274	20	0	0
Effectiveness						
Average Number of Attendees per Program	Target = 35	#	24	27	30	30
Community Survey Question: Rating of Overall Performance of Louisville Public Library	Target = 98	% 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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	1,303,803	1,681,600	1,642,470	(39,130)	-2%	1,733,460	90,990	6%
Supplies	84,988	125,260	136,470	11,210	9%	135,970	(500)	0%
Services	322,428	428,700	415,420	(13,280)	-3%	394,260	(21,160)	-5%
Capital Outlay	10,393	154,100	5,000	(149,100)	-97%	266,240	261,240	5225%
Total Sub-Program Expenditures	**1,721,612**	**2,389,660**	**2,199,360**	**(190,300)**	**-8%**	**2,529,930**	**330,570**	**15%**
Expenditures Per Resident	**81.01**	**120.69**	**109.42**	**(11.27)**	**-9%**	**124.02**	**14.60**	**13%**
Full-Time Equivalents (FTE's)	**17.89**	**22.95**	**21.94**	**(1.01)**	**-4%**	**21.94**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
State Grants - Libraries	9,677	11,500	12,000	500	4%	12,000	-	0%
Superior IGA - Library Services	347,647	397,690	373,810	(23,880)	-6%	401,850	28,040	8%
Library Rentals and Fees	1,380	2,550	3,500	950	37%	3,950	450	13%
Library Fines	4,102	4,000	7,500	3,500	88%	13,000	5,500	73%
Impact Fees - Library	1,701	130	4,360	4,230	3254%	1,940	(2,420)	-56%
Total Sub-Program Revenue	**364,507**	**415,870**	**401,170**	**(14,700)**	**-4%**	**432,740**	**31,570**	**8%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(1,357,105)**	**(1,973,790)**	**(1,798,190)**	**175,600**		**(2,097,190)**	**(299,000)**	

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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Workload						
Percentage Change in Number of Historic Photos and Documents Catalogued and Accessible		%	1.8	2	2	2
Effectiveness						
Average Number of Attendees per Program	Target = 50	#	84	50	60	60
Percentage Change in Number of Museum Visitors*	Target = 40	%	264	40	20	10
Percentage Change in Number of Views of Digital Photos and Documents*	Target = 20	%	57.4	30	10	10
Community Survey Question: Rating of Overall Performance of Louisville Historical Museum**	Target = 95	% Excellent or Good	95	95	95	95

*Museum was closed most of 2020 due to COVID-19, which resulted in high attendance and digital views/visits in 2021.
**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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	154,455	174,450	183,700	9,250	5%	192,630	8,930	5%
Supplies	4,898	4,600	8,070	3,470	75%	8,070	-	0%
Services	43,400	29,240	49,890	20,650	71%	47,610	(2,280)	-5%
Capital Outlay	36,670	2,400	-	(2,400)	-100%	-	-	
Total Sub-Program Expenditures	**239,423**	**210,690**	**241,660**	**30,970**	**15%**	**248,310**	**6,650**	**3%**
Expenditures Per Resident	**11.27**	**10.64**	**12.02**	**1.38**	**13%**	**12.17**	**0.15**	**1%**
Full-Time Equivalents (FTE's)	**2.76**	**2.88**	**2.87**	**(0.01)**	**0%**	**2.87**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Museum Memberships	-	15,000	15,250		0%	15,500		0%
Total Sub-Program Revenue	**-**	**15,000**	**15,250**	**-**	**0%**	**15,500**	**-**	0%
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(239,423)**	**(195,690)**	**(226,410)**	**2,400**		**(232,810)**	**(6,400)**	

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 – 236/365 Steinbaugh – 83/365	Arts Center – 290/365 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

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

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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	40,526	63,650	65,810	2,160	3%	69,810	4,000	6%
Supplies	3,231	5,190	5,580	390	8%	6,080	500	9%
Services	286,630	305,970	314,640	8,670	3%	324,640	10,000	3%
Capital Outlay	24,200	-	30,000	30,000		-	(30,000)	-100%
Total Sub-Program Expenditures	**354,587**	**374,810**	**416,030**	**41,220**	**11%**	**400,530**	**(15,500)**	**-4%**
Expenditures Per Resident	**16.68**	**18.93**	**20.70**	**1.77**	**9%**	**19.63**	**(1.06)**	**-5%**
Full-Time Equivalents (FTE's)	**0.62**	**0.62**	**0.62**	**-**	**0%**	**0.62**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Special Event Permits	6,781	7,300	7,000	(300)	-4%	8,000	1,000	14%
Fall Festival Event Fees	2,500	2,500	5,000	2,500	100%	10,000	5,000	100%
Fourth of July Event Fees	6,000	6,000	6,000	-	0%	6,000	-	0%
Art Center Rentals	8,798	8,000	9,000	1,000	13%	10,000	1,000	11%
Cultural Council Ticket Sales	1,615	1,400	1,400	-	0%	1,400	-	0%
Total Sub-Program Revenue	**25,694**	**25,200**	**28,400**	**3,200**	**13%**	**35,400**	**7,000**	**25%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(328,893)**	**(349,610)**	**(387,630)**	**(38,020)**		**(365,130)**	**22,500**	

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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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	1,434,047	2,085,800	2,171,740	85,940	4%	2,306,150	134,410	6%
Supplies	13,733	29,420	33,630	4,210	14%	34,830	1,200	4%
Services	540,887	1,005,390	759,610	(245,780)	-24%	759,770	160	0%
Capital Outlay	47,473	241,370	-	(241,370)	-100%	-	-	
Total Program Expenditures	**2,036,140**	**3,361,980**	**2,964,980**	**(397,000)**	**-12%**	**3,100,750**	**135,770**	**5%**
Expenditures Per Resident	**95.80**	**169.80**	**147.51**	**(22.29)**	**-13%**	**145.07**	**(2.44)**	**-2%**
Full-Time Equivalents (FTE's)	**12.61**	**15.08**	**18.36**	**3.28**	**22%**	**18.36**	**-**	**0%**

Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Contractors Licenses	100,897	120,000	100,000	(20,000)	-17%	103,000	3,000	3%
Construction Permits (Net of BAP's)	968,774	1,259,960	1,147,720	(112,240)	-9%	935,050	(212,670)	-19%
Excavating Permits	41,118	42,350	43,620	1,270	3%	44,930	1,310	3%
Other Minor Permits	243,863	400,000	206,000	(194,000)	-49%	212,180	6,180	3%
Elevator Inspection Permits	3,890	-	-	-		-	-	
Development/Other Fees	46,460	124,530	155,000	30,470	24%	157,250	2,250	1%
Sales & Use Taxes (0.125%)	849,495	922,210	966,500	44,290	5%	1,013,960	47,460	5%
Interest Earnings	(3,461)	37,780	57,270	19,490	52%	82,580	25,310	44%
Loan Repayments	5,182	5,500	-	(5,500)	-100%	-	-	
Total Program Revenue	**2,256,218**	**2,912,330**	**2,676,110**	**(236,220)**	**-8%**	**2,548,950**	**(127,160)**	**-5%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**220,078**	**(449,650)**	**(288,870)**	**160,780**		**(551,800)**	**(127,160)**	

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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Effectiveness						
Community Survey Question: Rating of Overall Appearance of Louisville*	Target = 100	% Excellent or Good	91	90	90	90
Community Survey Question: Rating of Ease Walking in Louisville*	Target = 100	% Excellent or Good	91	93	93	94
Community Survey Question: Rating of Public Input Process on City Planning Issues*	Target = 100	% Excellent or Good	60	70	75	80
*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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	387,050	554,720	620,600	65,880	12%	659,700	39,100	6%
Supplies	4,619	9,100	9,200	100	1%	9,200	-	0%
Services	77,782	477,280	32,380	(444,900)	-93%	31,470	(910)	-3%
Capital Outlay	-	35,000	-	(35,000)	-100%	-	-	
Total Sub-Program Expenditures	**469,451**	**1,076,100**	**662,180**	**(413,920)**	**-38%**	**700,370**	**38,190**	**6%**
Expenditures Per Resident	**22.09**	**54.35**	**32.94**	**(21.40)**	**-39%**	**34.33**	**1.39**	**4%**
Full-Time Equivalents (FTE's)	**2.94**	**4.65**	**4.79**	**0.14**	**3%**	**4.79**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**-**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(469,451)**	**(1,076,100)**	**(662,180)**	**35,000**		**(700,370)**	**(38,190)**	

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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Efficiency						
Average Time from Submittal to City Council Public Hearing		Days	198	150	150	150
Percentage of First Staff Comments Provided within 10 Business Days for Building Permits		%	88	90	90	90
Percentage of Building Inspections that Roll Over to the Following Day*		%	0	5	1	1
Effectiveness						
Community Survey Question: Rating of Planning & Building Department**	Target = 100	Rating	76	80	85	90

* Marshall Fire Insulation Replacement Permitting Contributed to Estimate.
** 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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	937,269	1,392,290	1,393,090	800	0%	1,478,810	85,720	6%
Supplies	6,329	18,770	23,280	4,510	24%	24,480	1,200	5%
Services	56,351	224,710	439,180	214,470	95%	440,250	1,070	0%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	**999,949**	**1,635,770**	**1,855,550**	**219,780**	**13%**	**1,943,540**	**87,990**	**5%**
Expenditures Per Resident	**47.05**	**82.61**	**92.32**	**9.70**	**12%**	**95.27**	**2.96**	**3%**
Full-Time Equivalents (FTE's)	**8.68**	**9.19**	**12.29**	**3.10**	**34%**	**12.29**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Contractors Licenses	100,897	120,000	100,000	(20,000)	-17%	103,000	3,000	3%
Construction Permits (Net of BAP's)	968,774	1,259,960	1,147,720	(112,240)	-9%	935,050	(212,670)	-19%
Excavating Permits	41,118	42,350	43,620	1,270	3%	44,930	1,310	3%
Other Minor Permits	243,863	400,000	206,000	(194,000)	-49%	212,180	6,180	3%
Elevator Inspection Permits	3,890	-	-	-		-	-	
Development/Other Fees	46,460	124,530	155,000	30,470	24%	157,250	2,250	1%
Total Sub-Program Revenue	**1,405,002**	**1,946,840**	**1,652,340**	**(294,500)**	**-15%**	**1,452,410**	**(199,930)**	**-12%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**405,053**	**311,070**	**(203,210)**	**(514,280)**		**(491,130)**	**(287,920)**	

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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Effectiveness						
Community Survey Question: Rating of Preservation of Historic Character of Old Town*	Target = 100	% Excellent or Good	79	90	90	90
Percentage of Historic Assessments that Result in Landmarking	Target = 50	%	14	50	50	50
Percentage of Demolition Stays that Result in Preservation	Target = 25	%	0	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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	109,728	138,790	158,050	19,260	14%	167,640	9,590	6%
Supplies	2,785	1,550	1,150	(400)	-26%	1,150	-	0%
Services, Grants, & Contributions	406,754	303,400	288,050	(15,350)	-5%	288,050	-	0%
Capital Outlay	47,473	206,370	-	(206,370)	-100%	-	-	
Total Sub-Program Expenditures	**566,740**	**650,110**	**447,250**	**(202,860)**	**-31%**	**456,840**	**9,590**	**2%**
Expenditures Per Resident	**26.67**	**32.83**	**22.25**	**(10.58)**	**-32%**	**22.39**	**0.14**	**1%**
Full-Time Equivalents (FTE's)	**0.99**	**1.24**	**1.28**	**0.04**	**3%**	**1.28**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Sales & Use Taxes (0.125%)	849,495	922,210	966,500	44,290	5%	1,013,960	47,460	5%
Interest Earnings	(3,461)	37,780	57,270	19,490	52%	82,580	25,310	44%
Loan Repayments	5,182	5,500	-	(5,500)	-100%	-	-	
Total Sub-Program Revenue	**851,216**	**965,490**	**1,023,770**	**58,280**	**6%**	**1,096,540**	**72,770**	**7%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**284,476**	**315,380**	**576,520**	**261,140**		**639,700**	**63,180**	

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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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	207,011	302,620	241,860	(60,760)	-20%	257,290	15,430	6%
Supplies	13,725	640	1,300	660	103%	1,300	-	0%
Services	76,900	154,010	159,590	5,580	4%	130,460	(29,130)	-18%
Capital Outlay	-	-	-	-		-	-	
Total Program Expenditures	**297,636**	**457,270**	**402,750**	**(54,520)**	**-12%**	**389,050**	**(13,700)**	**-3%**
Expenditures Per Resident	**14.00**	**23.09**	**20.04**	**(11.27)**	**-9%**	**19.07**	**14.60**	**13%**
Full-Time Equivalents (FTE's)	**1.00**	**2.00**	**2.00**	**-**	**0%**	**2.00**	**-**	**0%**

Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
LRC Support Service Fees	45,000	45,000	45,000	-	0%	45,000	-	0%
URD Contributions for ES Grants	88,000	-	-	-		-	-	
Total Program Revenue	**133,000**	**45,000**	**45,000**	**-**	**0%**	**45,000**	**-**	**0%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**(164,636)**	**(412,270)**	**(357,750)**	**54,520**		**(344,050)**	**13,700**	

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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Effectiveness						
Commercial Vacancy Rate (Retail, Office, Industrial)	Target = 20	Office	8.43	6.90	6.23	5.38
		Retail	11.33	18.38	23.10	26.23
		Industrial	9.30	11.23	11.35	8.83
In-City Sales Tax Per Square Foot of Retail Space	Target = 8.00	$/Sq Ft	8.76	9.70	9.68	9.87
In-City Sales Tax per Capita	Target = 600	$/Capita	623	745	737	743
Percentage of Business Assistance Package Incentive Dollars Rebated to Tax Generated	Target = 25	%	108	57	23	58
Ratio of Business Assistance Package Incentive Dollars Rebated to Jobs Added	Target = 2,000	$/#	1,180.42	1,859.05	765.87	2,891.67
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	% "Business Friendly" Community	N/A	31	31	31
*Last Community Survey conducted in 2020.						

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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	207,011	302,620	241,860	(60,760)	-20%	257,290	15,430	6%
Supplies	13,725	640	1,300	660	103%	1,300	-	0%
Services	76,900	154,010	159,590	5,580	4%	130,460	(29,130)	-18%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	**297,636**	**457,270**	**402,750**	**(54,520)**	**-12%**	**389,050**	**(13,700)**	**-3%**
Expenditures Per Resident	**14.00**	**23.09**	**20.04**	**(3.06)**	**-13%**	**19.07**	**(0.97)**	**-5%**
Full-Time Equivalents (FTE's)	**1.00**	**2.00**	**2.00**	**-**	**0%**	**2.00**	**-**	**0%**

Sub-Program Revenue [1]

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
LRC Support Service Fees	45,000	45,000	45,000	-	0%	45,000	-	0%
URD Contributions for ES Grants	88,000	-	-	-		-	-	
Total Sub-Program Revenue	**133,000**	**45,000**	**45,000**	**-**	**0%**	**45,000**	**-**	**0%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(164,636)**	**(412,270)**	**(357,750)**	**54,520**		**(344,050)**	**13,700**	

Note:

[1] This sub-program table excludes all revenue and expenditures of the Urban Revitalization District. It includes only contributions from the URD to the City.

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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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	3,360,086	4,319,830	4,398,880	79,050	2%	4,623,270	224,390	5%
Supplies	230,598	351,400	335,760	(15,640)	-4%	323,410	(12,350)	-4%
Services	2,179,385	5,857,880	2,692,140	(3,165,740)	-54%	2,642,940	(49,200)	-2%
Capital Outlay	378,257	1,048,440	2,356,400	1,307,960	125%	1,705,400	(651,000)	-28%
Total Program Expenditures	**6,148,326**	**11,577,550**	**9,783,180**	**(1,794,370)**	**-15%**	**9,295,020**	**(488,160)**	**-5%**
Expenditures Per Resident	**298.30**	**585.60**	**462.15**	**(123.45)**	**-21%**	**432.71**	**(29.44)**	**-6%**
Full-Time Equivalents (FTE's)	**28.810**	**33.350**	**35.620**	**2.270**	**7%**	**34.890**	**(0.730)**	**-2%**

Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Boulder County Sustainability Grant	23,696	29,860	25,000	(4,860)	-16%	25,000	-	0%
Marijuana Licenses	9,450	10,220	10,730	510	5%	11,260	530	5%
Liquor Licenses	2,842	8,730	9,970	1,240	14%	10,460	490	5%
Dog Licenses	7,238	7,140	7,800	660	9%	8,400	600	8%
Sales & Use Tax Licenses	86,375	90,690	30,830	(59,860)	-66%	31,750	920	3%
PEG Revenue	23,463	22,030	22,870	840	4%	23,560	690	3%
Total Program Revenue	**153,064**	**168,670**	**107,200**	**(61,470)**	**-36%**	**110,430**	**3,230**	**3%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**(5,995,262)**	**(11,408,880)**	**(9,675,980)**	**1,732,900**		**(9,184,590)**	**491,390**	

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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Effectiveness						
Employee Satisfaction Survey Question: Rating of City Leadership*	Target = 5	Rate 1 to 5	3.75	4	4	4.5
Community Survey Question: Rating of Overall Performance of City Government**	Target = 100	% Excellent or Good	83	83	83	90
*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	2021 Actual	2022 Estimate		2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	826,048	1,203,750		1,187,570	(16,180)	-1%	1,247,690	60,120	5%
Supplies	4,506	61,440		11,200	(50,240)	-82%	4,200	(7,000)	-63%
Services	1,171,540	4,339,870	[1]	1,142,750	(3,197,120)	-74%	1,114,470	(28,280)	-2%
Capital Outlay	-	-			-			-	
Total Sub-Program Expenditures	**2,002,094**	**5,605,060**		**2,341,520**	**(3,263,540)**	**-58%**	**2,366,360**	**24,840**	**1%**
Expenditures Per Resident	**94.20**	**283.08**		**116.49**	**(166.59)**	**-59%**	**116.00**	**(0.50)**	**0%**
Full-Time Equivalents (FTE's)	**4.26**	**6.35**		**7.07**	**0.72**	**11%**	**7.07**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**-**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(2,002,094)**	**(5,605,060)**	**(2,341,520)**	**3,263,540**		**(2,366,360)**	**(24,840)**	

Note:

[1] Includes Marshall Fire Debris Removal

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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Effectiveness						
Number of Monthly Website Visitors*	Target = 40,000	#	54,000	51,000	40,000	40,000
Number of Social Media Followers**	Target = 30,000	#	18,000	21,000	23,000	23,000
Open/Click-Through Rates for Social Media Posts and eNewsletters	Target = 60/40	%	46/22	60/20	60/25	60/25
Community Survey Question: Rating of City Response to Citizen Complaints or Concerns***	Target = 100	% Excellent or Good	75	75	75	80

*City experienced significant increase in website visitors in 2021/2022 as a result of Marshall Fire.
**Includes City Facebook, Twitter, NextDoor & Instagram.
***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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	411,792	464,980	470,570	5,590	1%	499,370	28,800	6%
Supplies	2,934	2,750	7,750	5,000	182%	7,750	-	0%
Services	94,143	193,720	169,350	(24,370)	-13%	184,490	15,140	9%
Capital Outlay	-	-	-	-			-	
Total Sub-Program Expenditures	**508,869**	**661,450**	**647,670**	**(13,780)**	**-2%**	**691,610**	**43,940**	**7%**
Expenditures Per Resident	**23.94**	**33.41**	**32.22**	**(1.18)**	**-4%**	**33.90**	**1.68**	**5%**
Full-Time Equivalents (FTE's)	**4.02**	**4.10**	**4.24**	**0.14**	**3%**	**4.24**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**-**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(508,869)**	**(661,450)**	**(647,670)**	**-**		**(691,610)**	**(43,940)**	

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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Effectiveness						
Community Greenhouse Gas (GHG) Emissions*	Target = 160,000	MTCO2e	162,865	159,608	156,416	153,287
Community Water Use per Capita**	Target = 45,000	Gallons/Capita	50,077	49,076	48,095	47,135
Residential Waste Diversion Rate***	Target = 55	%	30	31	32	33
Commercial Waste Diversion Rate****	Target = 35	%	24	25	26	27

*Based on 2021 Xcel Community Energy Report. Measure in MTCO2e includes both residential and commercial/industrial electricity and natural gas usage.
**Based on the total amount of water billed to customers divided by the City population.
***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, including solid waste, recycling, compost and reuse.
****Commercial waste diversion rate includes all solid waste, recycling, compost and reuse materials reported 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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	108,804	116,870	125,020	8,150	7%	132,580	7,560	6%
Supplies	23,193	6,400	13,400	7,000	109%	13,400	-	0%
Services	1,019	41,750	37,850	(3,900)	-9%	37,850	-	0%
Capital Outlay	188,229	701,380	2,006,400	1,305,020	186%	1,526,400	(480,000)	-24%
Total Sub-Program Expenditures	**321,245**	**866,400**	**2,182,670**	**1,316,270**	**152%**	**1,710,230**	**(472,440)**	**-22%**
Expenditures Per Resident	**15.12**	**43.76**	**108.59**	**64.83**	**148%**	**83.83**	**(24.76)**	**-23%**
Full-Time Equivalents (FTE's)	**0.89**	**1.16**	**1.16**	**-**	**0%**	**1.16**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Boulder County Sustainability Grant	23,696	29,860	25,000	(4,860)	-16%	25,000	-	0%
Total Sub-Program Revenue	**23,696**	**29,860**	**25,000**	**(4,860)**	**-16%**	**25,000**	**-**	**0%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(297,549)**	**(836,540)**	**(2,157,670)**	**(1,309,880)**		**(1,685,230)**	**472,440**	

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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Workload					
Percentage Change in Number of Licenses and Permits Processed	%	-3	5	3	3
Efficiency					
Percentage of Public Record Requests Responded to within 24 Hours of Filing Request	%	38	35	35	35
Percentage of Meeting Minutes Completed within the Deadline	%	95	70	95	95
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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	248,365	283,780	283,000	(780)	0%	300,380	17,380	6%
Supplies	5,721	5,250	15,100	9,850	188%	15,100	-	0%
Services	76,556	147,710	170,850	23,140	16%	127,270	(43,580)	-26%
Capital Outlay	-	-	25,000	25,000		25,000	-	0%
Total Sub-Program Expenditures	**330,642**	**436,740**	**493,950**	**57,210**	**13%**	**467,750**	**(26,200)**	**-5%**
Expenditures Per Resident	**24.57**	**22.93**		**(22.93)**	**-100%**		**-**	
Full-Time Equivalents (FTE's)	**3.25**	**3.25**	**3.25**	**-**	**0%**	**3.25**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Marijuana Licenses	9,450	10,220	10,730	510	5%	11,260	530	5%
Liquor Licenses	2,842	8,730	9,970	1,240	14%	10,460	490	5%
Dog Licenses	7,238	7,140	7,800	660	9%	8,400	600	8%
PEG Fees - Comcast	23,474	21,710	22,250	540	2%	22,810	560	3%
Other PEG Revenue	(11)	320	620	300	94%	750	130	21%
Total Sub-Program Revenue	**42,993**	**48,120**	**51,370**	**2,410**	**5%**	**53,680**	**1,620**	**3%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(287,649)**	**(388,620)**	**(442,580)**	**(54,800)**		**(414,070)**	**27,820**	

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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Workload						
Percentage Change in Cost of Annual Legal Fees		%	8	8	6	6
Effectiveness						
Internal Survey Question: Customer Service Satisfaction with Legal Services	Target = 5	Rating 1 to 5	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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	-	-	-	-		-	-	
Supplies	-	-	-	-		-	-	
Services	309,788	400,000	400,000	-	0%	400,000	-	0%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	**309,788**	**400,000**	**400,000**	**-**	**0%**	**400,000**	**-**	0%
Expenditures Per Resident	**14.58**	**20.20**	**19.90**	**(0.30)**	**-1%**	**19.61**	**(0.29)**	**-1%**
Full-Time Equivalents (FTE's)	**-**	**-**	**-**	**-**		**-**	**-**	

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**-**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(309,788)**	**(400,000)**	**(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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Efficiency						
Average Days from Position Close to Offer Made		#	46	35	30	28
Percentage of Performance Appraisals Completed On Time		%	52.4	55.0	60.0	65.0
Effectiveness						
Full-Time Employee Attrition Rate	Target = <10%	%	11.7	11.3	10.9	10.5
Annual Training Hours per Full-Time Employee	Target = < 20	#	8.4	9	11	13
Workers' Compensation EMOD Rating from Provider	Target = < .99	Rating	.99	1.04	.95	.95
Employee Satisfaction Survey Question: Rating of Overall Workplace Climate*	Target = > 3.5	1 to 5	*N/A	*N/A	3.8	4.0
*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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	530,465	720,320	690,350	(29,970)	-4%	697,550	7,200	1%
Supplies	1,498	37,500	33,900	(3,600)	-10%	28,900	(5,000)	-15%
Services	149,802	236,060	267,300	31,240	13%	275,170	7,870	3%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	**681,765**	**993,880**	**991,550**	**(2,330)**	**0%**	**1,001,620**	**10,070**	**1%**
Expenditures Per Resident	**32.08**	**50.20**	**49.33**	**(0.87)**	**-2%**	**49.10**	**(0.23)**	**0%**
Full-Time Equivalents (FTE's)	**4.73**	**4.73**	**6.12**	**1.39**	**29%**	**5.39**	**(0.73)**	**-12%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**-**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(681,765)**	**(993,880)**	**(991,550)**	**2,330**		**(1,001,620)**	**(10,070)**	

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.

<table>
<tr><th colspan="2">INDICATOR</th><th>UNIT</th><th>2021 ACTUAL</th><th>2022 ESTIMATED</th><th>2023 PROJECTED</th><th>2024 PROJECTED</th></tr>
<tr><td colspan="2">Efficiency</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="2">City-Wide Revenue Forecast Accuracy Percentage</td><td>%</td><td>92</td><td>95</td><td>95</td><td>95</td></tr>
<tr><td colspan="2">City-Wide Expenditure Forecast Accuracy Percentage</td><td>%</td><td>74</td><td>75</td><td>75</td><td>75</td></tr>
<tr><td colspan="2">Number of Audit Findings, Comments and Adjustments</td><td>#</td><td>4</td><td>0</td><td>0</td><td>0</td></tr>
<tr><td colspan="2">Effectiveness</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>Bond Rating</td><td>Target = AA+</td><td>Rating</td><td>AA+</td><td>AA+</td><td>AA+</td><td>AA+</td></tr>
<tr><td>Recipient of GFOA Award for CAFR and Budget Development</td><td>Target = Yes</td><td>Yes/No</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td></tr>
<tr><td colspan="7">Notes:</td></tr>
</table>

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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	596,077	689,070	705,240	16,170	2%	749,200	43,960	6%
Supplies	7,318	5,130	4,000	(1,130)	-22%	4,250	250	6%
Services	103,953	158,050	134,440	(23,610)	-15%	137,930	3,490	3%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	**707,348**	**852,250**	**843,680**	**(8,570)**	**-1%**	**891,380**	**47,700**	**6%**
Expenditures Per Resident	**33.28**	**43.04**	**41.97**	**(1.07)**	**-2%**	**43.70**	**1.72**	**4%**
Full-Time Equivalents (FTE's)	**5.63**	**6.19**	**6.21**	**0.02**	**0%**	**6.21**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Sales & Use Tax Licenses	86,375	90,690	30,830	(59,860)	-66%	31,750	920	3%
Total Sub-Program Revenue	**86,375**	**90,690**	**30,830**	**(59,860)**	**-66%**	**31,750**	**920**	**3%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(620,973)**	**(761,560)**	**(812,850)**	**(51,290)**		**(859,630)**	**(46,780)**	

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	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED	2024 PROJECTED
Workload					
Percentage Change in Number of Tickets Addressed	%	12.67	3.81	5.00	5.00
Percentage Change in Number of Devices Supported	%	6.29	3.15	5.00	5.00
Efficiency					
Information Technology Budget as a Percentage of Overall City Budget	%	2.14	2.10	2.50	2.50
Infrastructure Availability	%	99.99	99.99	99.99	99.99
Effectiveness					
Internal Survey Question: Overall Performance Rating of IT Services/Support Target = HIGH	Rating HIGH/MED/LOW	HIGH	HIGH	HIGH	HIGH

Notes: Budget numbers have been shifted to TTL IT Budget & TTL City Budget (formerly General Fund Only)

* 2021 IT Budget = $1,162,458
* 2021 City Budget = $54,324,420

** 2022 IT Budget = $1,354,947
** 2022 City Budget = $64,607,930

\+ 2020 Total IT Tickets = 2,517
\+ 2021 Total IT Tickets = 2,836
\+ 2022 Total IT Tickets (estimated) = 2,944

++ 2020 Total Devices Supported = 1,494
++ 2021 Total Devices Supported = 1,588
++ 2022 Total Devices Supported = 1,638

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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	497,931	689,310	781,410	92,100	13%	830,990	49,580	6%
Supplies	160,919	199,940	207,900	7,960	4%	207,300	(600)	0%
Services	44,744	95,510	91,820	(3,690)	-4%	90,920	(900)	-1%
Capital Outlay	144,305	147,060	260,000	112,940	77%	154,000	(106,000)	-41%
Total Sub-Program Expenditures	**847,899**	**1,131,820**	**1,341,130**	**209,310**	**18%**	**1,283,210**	**(57,920)**	-4%
Expenditures Per Resident	**39.90**	**57.16**	**66.72**	**9.56**	**17%**	**62.90**	**(3.82)**	**-6%**
Full-Time Equivalents (FTE's)	**4.62**	**6.16**	**6.16**	**-**	**0%**	**6.16**	**-**	**0%**

Sub-Program Revenue [1]

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**-**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(847,899)**	**(1,131,820)**	**(1,341,130)**	**(209,310)**		**(1,283,210)**	**57,920**	

Note:

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

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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	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	1,253	1,940	1,820	(120)	-6%	1,930	110	6%
Supplies	2,282	5,330	6,170	840	16%	6,170	-	0%
Services	8,358	6,280	7,430	1,150	18%	7,430	-	0%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	**11,893**	**13,550**	**15,420**	**1,870**	**14%**	**15,530**	**110**	**1%**
Expenditures Per Resident	**0.56**	**0.68**	**0.77**	**0.08**	**12%**	**0.76**	**(0.01)**	**-1%**
Full-Time Equivalents (FTE's)	**0.02**	**0.02**	**0.02**	**-**	**0%**	**0.02**	**-**	**0%**

Sub-Program Revenue [1]

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**-**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(11,893)**	**(13,550)**	**(15,420)**	**(1,870)**		**(15,530)**	**(110)**	

Note:

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

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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] [2]

Expenditure Category	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	139,351	149,810	153,900	4,090	3%	163,580	9,680	6%
Supplies	22,227	27,660	36,340	8,680	31%	36,340	-	0%
Services	219,482	238,930	270,350	31,420	13%	267,410	(2,940)	-1%
Capital Outlay	45,723	200,000	65,000	(135,000)	-68%	-	(65,000)	-100%
Total Sub-Program Expenditures	**426,783**	**616,400**	**525,590**	**(90,810)**	**-15%**	**467,330**	**(58,260)**	**-11%**
Expenditures Per Resident	**20.08**	**31.13**	**26.15**	**(4.98)**	**-16%**	**22.91**	**(3.24)**	**-12%**
Full-Time Equivalents (FTE's)	**1.39**	**1.39**	**1.39**	**-**	**0%**	**1.39**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Estimate	2023 Budget	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**-**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(426,783)**	**(616,400)**	**(525,590)**	**90,810**		**(467,330)**	**58,260**	

Note:
[1] Includes building maintenance for City Hall, Austin Niehoff, and City Services Facility.
[2] This sub-program table excludes expenditures from the Fleet Management Fund.

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2023-2024 Biennial Operating & Capital Budget

General Fund

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City of Louisville, Colorado
2023-2024 Biennial Budget
General Fund

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Fund Balance		11,302,041	14,139,786	13,988,846	13,061,436	9,371,206
General Revenue						
101001-411000	Property Tax	3,595,461	3,959,220	3,941,480	3,707,390	3,988,290
101001-413100	Sales Tax	10,035,327	11,038,860	11,239,570	12,082,540	12,686,670
101001-413101	Sales Tax Business Assistance	(14,032)	(116,510)	(116,450)	(144,050)	(144,050)
101001-413200	Use Tax - Consumer	1,162,611	1,307,940	1,307,940	1,438,730	1,539,440
101001-413201	Consumer Use Tax Bus Assist	(2,559)	(26,820)	(136,700)	(134,700)	(12,700)
101001-414100	Use Tax - Auto	1,486,115	1,573,690	1,597,570	1,677,450	1,761,320
101001-416000	Lodging Tax	270,770	319,480	324,920	373,660	420,370
101001-416500	Bag Tax	-	101,250	180,000	200,000	200,000
101001-417000	Specific Ownership Tax	286,397	292,260	297,850	309,760	320,600
101001-418100	Franchise Tax - Xcel Energy	870,782	864,320	805,470	845,740	871,110
101001-418200	Telephone Tax	28,661	28,070	26,510	25,710	25,070
101001-418300	Franchise Tax - Comcast Cable	238,147	223,880	220,290	225,800	231,450
101001-419200	Penalty & Int on Delq Taxes	10,992	10,000	10,000	10,000	10,000
101001-419300	Penalty & Int on Sales Tax	73,444	90,000	90,000	90,000	90,000
101001-431501	FEMA Grant - Marshall Fire	-	1,200,000	500,000	-	-
101001-433000	Grant Revenues	3,906	-	28,600	-	-
101001-435200	Mineral Lease & Severance Tax	2,480	11,980	2,480	2,480	2,480
101001-435500	Motor Vehicle Registration Tax	73,017	74,970	69,370	72,840	73,570
101001-435600	Cigarette Tax	41,087	47,630	39,650	38,860	38,080
101001-435700	Marijuana Tax	227,846	242,670	262,020	288,220	309,840
101001-437110	Superior IGA - Sales Tax Sharing	86,705	67,410	52,020	53,580	54,650
101001-439000	Intergovernmental Revenue	17,225	-	-	-	-
101001-441100	Admin Fees-Bldr County Use Tax	34,652	23,470	25,460	14,630	17,710
101001-441120	Returned Check Fees	1,325	-	1,000	-	-
101001-441140	Car Charging Fee	1,362	750	2,000	2,000	2,000
101001-443010	Unclassified Charges for Servs	121	250	250	250	250
101001-443440	Recycling Revenue	2,277	2,000	2,000	2,000	2,000
101001-461000	Miscellaneous Revenues	32,588	30,000	30,000	30,000	30,000
101001-461100	Interest Earnings	48,770	141,470	141,150	170,730	179,660
101001-461110	Net Incr (Decr) in Fair Value	(75,986)	-	-	-	-
101001-462150	Solar Powr Renew Energy Credit	26,042	25,000	25,000	25,000	25,000
101001-463100	Real Property Rental Income	10,419	11,200	11,200	11,590	12,000
101001-464150	Concrete Replacement	3,748	-	-	-	-
101001-465100	Insurance Recovery	17,203	1,200,000	1,422,140	-	-
101001-492100	Proceeds from Sale of Assets	18,800	-	-	-	-
Total General Revenue		**18,615,703**	**22,744,440**	**22,402,790**	**21,420,210**	**22,734,810**
Administration & Support Services Revenue						
101010-421100	Sales & Use Tax License	86,375	90,960	90,690	30,830	31,750
101010-421110	Medical & Retail Marijuana Lic	9,450	20,000	10,220	10,730	11,260
101010-421200	Liquor License	2,842	15,000	8,730	9,970	10,460
101010-422600	Dog License	7,238	7,800	7,140	7,800	8,400
101010-434300	BC Sustainability Grant	23,696	20,000	29,860	25,000	25,000
Total Administration & Support Services Revenue		**129,601**	**153,760**	**146,640**	**84,330**	**86,870**
Community Design Revenue						
101016-421300	Contractors License	100,897	91,800	120,000	100,000	103,000
101016-421500	Construction Permit	1,156,409	1,346,000	1,304,080	1,147,720	935,050
101016-421501	Bldg Permit Business Assistanc	(187,635)	-	(44,120)	-	-
101016-421520	Excavating Permit	41,118	25,000	42,350	43,620	44,930
101016-421560	Minor Permits	243,863	262,510	400,000	206,000	212,180
101016-421590	Elevator Inspection Permit	3,890	-	-	-	-
101016-441310	Annexation Fees	-	-	4,530	-	-
101016-441320	Development Fees	46,460	45,900	40,000	75,000	77,250
101016-441390	Special Planning Fees	-	80,000	80,000	80,000	80,000
101016-441900	Code Book Sales	-	-	-	-	-
Total Community Design Revenue		**1,405,001**	**1,851,210**	**1,946,840**	**1,652,340**	**1,452,410**
Public Safety & Justice Revenue						
101021-433000	Grant Revenue	24,685	-	-	-	-
101021-442130	DUI Restitution	115	-	-	-	-
101021-451100	Court Fines	68,964	60,760	62,070	58,970	57,500
Total Public Safety & Justice Revenue		**93,764**	**60,760**	**62,070**	**58,970**	**57,500**
Transportation Revenue						
101031-435100	Highway Users Tax	669,640	619,000	619,000	625,190	631,440
101031-435400	County Road and Bridge Tax	63,472	72,700	69,370	65,200	70,090
Total Transportation Revenue		**733,112**	**691,700**	**688,370**	**690,390**	**701,530**
Parks Revenue						
101051-421400	Arborist License	840	810	840	840	840
101051-422400	Boat Permit	4,481	7,200	7,200	7,200	7,200
Total Parks Revenue		**5,321**	**8,010**	**8,040**	**8,040**	**8,040**
Cultural Services Revenue						
101055-421700	Special Event Permit	6,781	7,500	7,300	7,000	8,000

101055-432560	State Grants - Library	9,677	12,000	11,500	12,000	12,000
101055-437100	Superior IGA - Library	347,647	381,720	397,690	373,810	401,850
101055-441210	Fall Festival	2,500	5,000	2,500	5,000	10,000
101055-441220	Fourth of July	6,000	6,000	6,000	6,000	6,000
101055-441520	Art Center Rentals	8,798	12,000	8,000	9,000	10,000
101055-447610	Library Account Pymnt Machine	696	1,000	1,100	1,800	2,000
101055-447620	Library Copies	721	450	1,200	1,200	1,200
101055-447650	Library - Room Rentals	29	750	250	500	750
101055-447660	Museum Memberships	-	-	15,000	15,250	15,500
101055-441910	Cultural Council Ticket Sales	1,615	-	1,400	1,400	1,400
101055-452100	Library Fines	4,102	10,000	4,000	7,500	13,000
101055-469160	Library Cash Over/Short	(67)	-	-	-	-
Total Cultural Services Revenue		**388,499**	**436,420**	**455,940**	**440,460**	**481,700**
Economic Prosperity Revenue						
101065-441600	LRC Support Service Fees	45,000	45,000	45,000	50,000	50,000
101065-464113	URD Contribution for ES/SBP Grants	88,000	-	-	-	-
Total Economic Prosperity Revenue		**133,000**	**45,000**	**45,000**	**50,000**	**50,000**
Interfund Transfers						
101001-980205	Tfer from PEG Fee Fund	20,000	-	-	-	-
101001-980207	Tfer from Hist Preserv Fund	169,900	164,980	182,580	190,190	201,190
101001-980209	Tfer from ARPA Fund	-	5,244,600	5,244,600	-	-
Total Interfund Transfers		**189,900**	**5,409,580**	**5,427,180**	**190,190**	**201,190**
Total General Fund Revenue		**21,693,903**	**31,400,880**	**31,182,870**	**24,594,930**	**25,774,050**
Central Fund-Wide Charges						
101110-522909	Marshall Fire - Supplies	76	40,000	42,000	-	-
101110-525100	Auto Expense-Parts & Repairs	5	200	200	200	200
101110-525300	Gas & Oil	81	500	500	800	800
101110-532100	Insurance	409,005	439,760	462,880	578,600	665,390
101110-532120	Insurance- Deductibles	5,879	25,000	25,000	25,000	25,000
101110-532200	Printing	5,690	8,000	8,000	8,000	8,000
101110-532909	Marshall Fire - Services	2,758	241,600	241,600	-	-
101110-532911	Marshall Fire - Debris Removal	-	6,150,000	3,000,000	-	-
101110-535030	Comm Svcs-Internet/Cable	18,000	18,000	18,000	10,000	10,000
101110-535200	Postage	17,975	17,000	17,000	17,000	17,000
101110-536000	Rentals-Equipment	-	-	-	7,680	7,680
101110-536040	Rentals-Other	-	100,000	100,000	100,000	100,000
101110-538999	Other Services and Charges	3,381	4,000	4,000	4,000	4,000
101110-540100	Prof Serv-Audit	29,136	27,000	27,000	27,000	27,000
101110-550020	Parts/Repairs/Maint-Equip	1,502	1,470	1,470	1,470	1,470
101110-550090	Parts/Repairs/Maint-Copiers	5,514	15,000	15,000	16,000	16,000
101110-580040	Computer Replacement	1,020	1,020	1,020	1,020	1,360
Total Central Fund-Wide Charges		**500,021**	**7,088,550**	**3,963,670**	**796,770**	**883,900**
City Council						
101121-511100	Variable Salaries	85,424	83,950	83,950	83,950	83,950
101121-512000	FICA Expense	6,657	6,420	6,420	6,420	6,420
101121-512200	Workers Compensation	26	30	30	30	30
101121-512300	Unemployment Compensation	(290)		-	-	-
101121-520100	Office Supplies	78	100	370	100	100
101121-521200	Non-Capital Computer Hardware	-	12,500	12,500	-	-
101121-532200	Printing	149	200	200	200	200
101121-532230	Dues/Subscriptions/Books	44,542	49,000	49,000	60,400	60,400
101121-538101	Travel, Training, & Meetings	835	6,400	6,400	6,400	6,400
101121-538110	Education-Ethics Training/Mat	-	2,500	2,500	2,500	2,500
101121-538420	Contributions & Grants	116,000	36,000	36,000	40,000	40,000
101121-538470	Emergency Solutions Grants	290,000	-	-	-	-
101121-538480	Recovery & Improvement Program	10,449		-	-	-
101121-539125	Humane Society-Boulder Agree.	-	2,250	2,250	2,250	2,250
101121-539130	US 36	16,451	16,500	16,500	16,500	16,500
101121-540470	Prof Serv-Recording Fee	64	250	250	250	250
101121-540900	Prof Serv-Other	-	-	-	50,000	-
101121-540910	Prof Serv-Consulting	95,850	10,000	10,000	12,000	12,000
101121-540730	Citizen Opinion Survey	-	30,000	30,000	-	40,000
101121-540731	Strategic Plan	-	-	-	25,000	1,000
101121-580050	Contingency	5,976	10,000	10,000	10,000	10,000
Total City Council		**672,210**	**266,100**	**266,370**	**316,000**	**282,000**
City-Sponsored Events						
101122-511100	Variable Salaries	-	-	-	5,410	5,620
101122-512000	FICA Expense	-	-	-	410	430
101122-537010	Fourth of July	32,793	30,000	40,230	31,000	32,000
101122-537020	Fall Festival	17,217	12,000	12,000	13,000	13,000
101122-537040	Festival of Lights	-	2,000	4,550	4,800	4,800
101122-537080	Other Special Event Costs	1,258	10,000	10,000	10,000	15,000
101122-537091	Street Faire DBA	70,416	75,000	75,000	75,000	75,000
101122-537092	Downtown Flowers and Winter Lights	78,837	75,000	75,000	75,000	75,000
Total City-Sponsored Events		**200,521**	**204,000**	**216,780**	**214,620**	**220,850**
Municipal Court						
101130-511000	Regular Salaries	120,696	126,380	126,380	132,650	140,670
101130-511100	Variable Salaries	2,250	5,730	5,730	5,960	6,200
101130-512000	FICA Expense	9,397	10,020	10,020	10,530	11,150
101130-512100	Retirement Contribution	6,638	7,580	7,580	8,620	9,140
101130-512200	Workers Compensation	144	220	220	210	230

101130-513000	Medical Insurance	6,716	6,950	6,950	7,900	8,630
101130-513100	Dental Insurance	1,068	1,070	1,070	1,080	1,110
101130-513200	Vision Insurance	233	230	230	230	240
101130-513300	Life, AD&D & LTD Insurance	1,011	1,010	1,010	1,080	1,080
101130-513400	Employee Assistance Plan	40	40	40	40	40
101130-520100	Office Supplies	241	200	200	250	250
101130-521100	Computer Supplies-Software	-	9,000	10,570	11,000	12,000
101130-521200	Non-Capital Computer Hardware	-	2,450	2,450	1,000	1,000
101130-522500	Non-Capital Furn/Equip/Tools	1,506	3,000	3,000	1,500	1,500
101130-523100	Uniforms and Clothing	-	-	-	1,620	1,620
101130-532200	Printing	910	3,000	3,000	3,000	3,000
101130-532230	Dues/Subscriptions/Books	80	450	450	450	450
101130-538101	Travel, Training, & Meetings	-	500	500	2,000	2,000
101130-538150	Court Costs-Jury/Witness Fees	30	300	300	300	300
101130-540130	Prof Serv-Judge Salary	33,600	34,000	34,000	34,000	34,000
101130-540415	Prof Serv-Bank Charges	4,707	1,500	1,500	1,500	1,500
101130-540910	Prof Serv-Consulting	463	2,000	2,000	2,000	2,000
101130-542000	Legal-General	47,230	47,000	47,000	47,000	47,000
101130-550020	Parts/Repairs/Maint-Equip	-	-	-	1,000	1,000
101130-550100	Parts/Repairs/Maint-Software	20,076	7,500	9,650	7,500	7,500
101130-580040	Computer Replacement	560	560	560	560	740
Total Municipal Court		**257,594**	**270,690**	**274,410**	**282,980**	**294,350**
City Manager						
101141-511000	Regular Salaries	292,001	381,890	381,890	483,280	505,720
101141-511100	Variable Salaries	17,635	-	6,000	-	-
101141-511200	Overtime Pay	159	1,050	1,400	250	250
101141-512000	FICA Expense	20,300	25,270	25,270	32,420	33,640
101141-512100	Retirement Contribution	30,189	34,880	34,880	53,720	55,840
101141-512200	Workers Compensation	3,014	2,700	2,700	2,690	2,770
101141-513000	Medical Insurance	20,439	43,060	43,060	65,940	72,490
101141-513100	Dental Insurance	1,392	2,940	2,940	4,510	4,600
101141-513200	Vision Insurance	273	520	520	790	800
101141-513300	Life, AD&D & LTD Insurance	1,570	2,230	2,230	1,550	1,550
101141-513400	Employee Assistance Plan	48	70	70	100	100
101141-520100	Office Supplies	695	1,000	1,000	1,400	1,400
101141-521000	Computer Supplies	-	-	-	400	400
101141-521100	Computer Supplies-Software	739	400	1,640	800	800
101141-521200	Non-Capital Computer Hardware	1,583	-	1,560	-	-
101141-522500	Non-Capital Furn/Equip/Tools	1,162	2,000	2,000	500	500
101141-532200	Printing	765	500	500	500	500
101141-532220	Business and Auto Allowance	4,945	5,300	5,300	5,300	5,300
101141-532230	Dues/Subscriptions/Books	6,212	4,790	4,790	6,200	6,200
101141-535010	Communication Svcs-Cell Phone	1,010	1,800	1,800	1,800	1,800
101141-537030	Volunteer Appreciation	144	2,000	2,000	2,000	2,000
101141-538101	Travel, Training, & Meetings	4,719	10,000	10,000	15,000	15,000
101141-538999	Other Services and Charges	-	100,000	100,000	-	-
101141-540900	Prof Serv - Other	5,763	10,000	10,000	10,000	10,000
101141-540910	Prof Serv-Consulting	23,000	90,000	90,000	110,000	10,000
101141-580040	Computer Replacement	1,120	1,120	1,120	1,120	1,490
101141-580050	Contingency	5,176	5,000	5,000	10,000	10,000
Total City Manager		**444,052**	**728,520**	**737,670**	**810,270**	**743,150**
Cable Television						
101142-511100	Variable Salaries	21,484	28,120	28,120	29,240	30,410
101142-512000	FICA Expense	1,682	2,150	2,150	2,240	2,330
101142-512200	Workers Compensation	17	20	20	20	20
101142-522060	Operating Supplies-AudioVisual	88	100	100	7,000	-
101142-540900	Prof Serv-Other	17,655	-	1,000	5,600	5,600
101142-550020	Parts/Repairs/Maint-Equip	-	-	-	6,000	6,000
Total Cable Television		**40,927**	**30,390**	**31,390**	**50,100**	**44,360**
ADA Compliance						
101143-540910	Prof Serv-Consulting	4,395	5,000	5,000	2,500	2,500
Total ADA Compliance		**4,395**	**5,000**	**5,000**	**2,500**	**2,500**
Community Facilitation						
101144-511000	Regular Salaries	320,120	354,040	354,040	365,130	387,230
101144-511100	Variable Salaries	2,998	2,270	2,270	-	-
101144-511200	Overtime Pay	5,419	5,150	5,150	5,400	5,400
101144-512000	FICA Expense	24,417	26,450	26,450	27,780	29,020
101144-512100	Retirement Contribution	18,092	21,370	21,370	24,090	25,530
101144-512200	Workers Compensation	3,518	3,630	3,630	3,980	4,220
101144-513000	Medical Insurance	31,585	45,470	45,470	38,930	42,670
101144-513100	Dental Insurance	2,564	3,220	3,220	1,740	1,780
101144-513200	Vision Insurance	220	340	340	430	440
101144-513300	Life, AD&D & LTD Insurance	2,703	2,920	2,920	2,970	2,960
101144-513400	Employee Assistance Plan	156	120	120	120	120
101144-520100	Office Supplies	700	500	500	500	500
101144-521100	Computer Supplies-Software	1,841	1,850	1,850	1,850	1,850
101144-522900	Miscellaneous Supplies	-	-	-	5,000	5,000
101144-523100	Uniforms and Clothing	393	400	400	400	400
101144-530320	Web Site Maintenance	17,957	30,430	30,430	30,000	30,000
101144-532000	Advertising/Marketing	6,760	22,000	22,000	15,000	15,000
101144-532200	Printing	42,861	46,000	46,000	46,000	46,000
101144-532220	Business and Auto Allowance	3,073	3,000	3,000	3,100	3,100
101144-532230	Dues/Subscriptions/Books	-	170	170	1,500	1,500
101144-535010	Communication Svcs-Cell Phone	1,631	1,700	1,700	330	330

101144-535200	Postage	12,495	14,000	14,000	14,000	14,000
101144-538100	Education Expense	-	-	-	1,000	1,000
101144-538101	Travel, Training, & Meetings	370	3,000	3,000	3,000	3,000
101144-540200	Prof Serv-Translation	4,419	60,000	60,000	55,000	55,000
101144-540900	Prof Serv-Other	4,156	13,000	13,000	-	15,000
101144-580040	Computer Replacement	420	420	420	420	560
Total Community Facilitation		**508,868**	**661,450**	**661,450**	**647,670**	**691,610**
Economic Development						
101145-511000	Regular Salaries	164,549	232,100	232,100	187,640	199,040
101145-512000	FICA Expense	12,607	16,760	16,760	14,130	15,000
101145-512100	Retirement Contribution	9,216	13,920	13,920	12,200	12,940
101145-512200	Workers Compensation	2,021	2,750	2,750	2,100	2,230
101145-513000	Medical Insurance	16,224	32,840	32,840	22,600	24,850
101145-513100	Dental Insurance	890	2,100	2,100	1,170	1,200
101145-513200	Vision Insurance	255	430	430	340	350
101145-513300	Life, AD&D & LTD Insurance	1,212	1,670	1,670	1,630	1,630
101145-513400	Employee Assistance Plan	36	50	50	50	50
101145-520100	Office Supplies	353	200	200	200	200
101145-521100	Computer Supplies-Software	-	-	440	1,100	1,100
101145-521200	Non-Capital Computer Hardware	69	-	-	-	-
101145-522000	Operating Supplies	13,303	-	-	-	-
101145-532000	Advertising/Marketing	4,912	3,000	3,000	5,000	3,000
101145-532200	Printing	42	500	1,160	1,000	1,000
101145-532220	Business and Auto Allowance	3,018	3,000	3,000	-	-
101145-532230	Dues/Subscriptions/Books	1,758	6,540	6,540	7,170	7,170
101145-535010	Communication Svcs-Cell Phone	604	600	600	600	600
101145-535200	Postage	-	-	-	50	50
101145-536050	Parking & Parking Lot Leases	22,034	25,230	25,230	25,990	26,770
101145-538101	Travel, Training, & Meetings	1,234	2,370	2,370	8,000	8,000
101145-538140	Chamber of Commerce	25,000	30,000	30,000	30,000	30,000
101145-540900	Prof Serv-Other	8,632	58,370	58,370	75,000	50,000
101145-546130	Prof Serv-Business Dvmt Prog	7,537	22,460	22,460	4,500	3,500
101145-546140	Prof Serv-Real Estate Appr	1,850	1,000	1,000	2,000	-
101145-580040	Computer Replacement	280	280	280	280	370
Total Economic Development		**297,635**	**456,170**	**457,270**	**402,750**	**389,050**
City Attorney						
101150-542000	Legal-General	245,470	400,000	400,000	400,000	400,000
101150-542014	Legal-Local Licensing Auth	975	-	-	-	-
101150-542044	Legal-LRC	20,721	-	-	-	-
101150-542080	Legal-Golf Course	1,620	-	-	-	-
101150-542084	Legal-Library	960	-	-	-	-
101150-542091	Legal-Quiet Zones	13,380	-	-	-	-
101150-542093	Legal-COVID-19	25,528	-	-	-	-
101150-542094	Legal-Marshall Fire	1,134	-	-	-	-
Total City Attorney		**309,788**	**400,000**	**400,000**	**400,000**	**400,000**
City Clerk						
101160-511000	Regular Salaries	201,875	222,540	222,540	231,070	245,070
101160-512000	FICA Expense	15,378	16,430	16,430	17,580	18,640
101160-512100	Retirement Contribution	11,103	13,370	13,370	15,020	15,930
101160-512200	Workers Compensation	164	170	170	170	180
101160-513000	Medical Insurance	14,768	25,020	25,020	15,090	16,450
101160-513100	Dental Insurance	2,689	3,700	3,700	1,440	1,470
101160-513200	Vision Insurance	536	640	640	560	570
101160-513300	Life, AD&D & LTD Insurance	1,759	1,820	1,820	1,980	1,980
101160-513400	Employee Assistance Plan	92	90	90	90	90
101160-520100	Office Supplies	1,055	750	750	1,000	1,000
101160-521100	Computer Supplies-Software	450	-	500	500	500
101160-521200	Non-Capital Computer Hardware	4,043	3,500	3,500	12,000	12,000
101160-522230	Reference Materials	-	-	-	100	100
101160-522500	Non-Capital Furn/Equip/Tools	173	500	500	1,500	1,500
101160-532000	Advertising/Marketing	15,778	15,000	15,000	18,000	18,000
101160-532200	Printing	1,310	750	750	1,200	1,200
101160-532230	Dues/Subscriptions/Books	1,233	1,000	1,000	1,000	1,000
101160-538101	Travel, Training, & Meetings	762	15,000	15,000	15,000	15,000
101160-538999	Other Services and Charges	557	200	410	1,100	1,100
101160-540300	Prof Serv-Custodial	-	-	-	-	-
101160-540470	Prof Serv-Recording Fee	-	300	300	300	300
101160-540650	Professional Services-Election	31,182	80,000	80,000	40,000	40,000
101160-540710	Prof Serv- Video Streaming	6,000	6,000	6,000	8,000	8,000
101160-540900	Prof Serv-Other	18,484	20,000	23,000	85,000	40,000
101160-550020	Parts/Repairs/Maint-Equip	-	5,000	5,000	-	-
101160-580040	Computer Replacement	1,250	1,250	1,250	1,250	1,670
Total City Clerk		**330,641**	**433,030**	**436,740**	**468,950**	**441,750**
Human Resources						
101171-511000	Regular Salaries	381,377	557,750	557,750	477,470	506,400
101171-511100	Variable Salaries	45,475	31,370	31,370	80,190	49,470
101171-511200	Overtime Pay	830	-	1,000	1,000	1,000
101171-512000	FICA Expense	32,522	41,620	41,620	38,370	40,240
101171-512100	Retirement Contribution	21,114	33,440	33,440	31,100	32,990
101171-512200	Workers Compensation	1,779	1,490	1,490	1,680	1,780
101171-512300	Unemployment Compensation	776	-	-	-	-
101171-513000	Medical Insurance	40,819	47,030	47,030	52,230	57,280
101171-513100	Dental Insurance	2,316	2,820	2,820	3,650	3,720
101171-513200	Vision Insurance	573	600	600	830	840

101171-513300	Life, AD&D & LTD Insurance	2,734	3,110	3,110	3,720	3,720
101171-513400	Employee Assistance Plan	150	90	90	110	110
101171-520100	Office Supplies	922	2,000	2,000	2,500	2,500
101171-521000	Computer Supplies	114	-	-	-	-
101171-521100	Computer Supplies-Software	-	11,700	11,700	20,000	22,000
101171-521200	Non-Capital Computer Hardware	-	-	-	4,000	-
101171-522120	Operating Supplies-Safety	-	200	200	-	-
101171-522500	Non-Capital Furn/Equip/Tools	332	21,000	21,000	3,000	-
101171-522900	Miscellaneous Supplies	129	2,600	2,600	3,600	3,600
101171-523100	Uniforms and Clothing	-	-	-	800	800
101171-532000	Advertising/Marketing	5,492	15,000	15,000	13,000	15,000
101171-532200	Printing	811	500	1,300	500	600
101171-532220	Business and Auto Allowance	1,677	3,000	3,000	3,000	3,000
101171-532230	Dues/Subscriptions/Books	17,212	18,000	18,000	18,000	19,000
101171-535010	Communication Svcs-Cell Phone	2,771	3,600	3,600	3,200	3,400
101171-535200	Postage	4	100	100	100	100
101171-538100	Education Expense	-	-	-	25,000	30,000
101171-538101	Travel, Training, & Meetings	3,187	20,000	20,000	16,000	16,000
101171-538110	Education-Ethics Training/Mat	-	-	-	6,500	3,000
101171-538120	Educate-Citywide Tuition Reimb	-	5,000	5,000	8,000	8,000
101171-538125	Education - CityWide Trng Mat	28,763	52,000	52,000	68,500	72,500
101171-538370	Safety Committee	-	3,000	3,000	3,000	5,000
101171-538380	Employee Appreciation	1,971	15,100	15,100	16,000	17,000
101171-538999	Other Services and Charges	36,229	11,500	11,500	11,500	12,000
101171-540150	Prof Serv-Medical	10,005	8,000	8,000	12,000	13,000
101171-540900	Prof Serv-Other	34,082	6,500	25,310	36,200	30,000
101171-540910	Prof Serv-Consulting	1,344	42,350	42,350	15,000	15,000
101171-550020	Parts/Repairs/Maint-Equip	238	-	-	-	-
101171-550090	Parts/Repairs/Maint-Copiers	710	1,000	1,000	1,000	1,000
101171-550100	Parts/Repairs/Maint-Software	3,006	9,500	9,500	8,500	8,500
101171-580040	Computer Replacement	2,300	2,300	2,300	2,300	3,070
Total Human Resources		**681,765**	**973,270**	**993,880**	**991,550**	**1,001,620**
Information Technology						
101172-511000	Regular Salaries	386,625	539,720	539,720	598,820	635,120
101172-512000	FICA Expense	28,361	39,000	39,000	42,570	44,710
101172-512100	Retirement Contribution	21,433	32,380	32,380	38,920	41,280
101172-512200	Workers Compensation	4,684	5,840	5,840	6,730	7,140
101172-512300	Unemployment Compensation	6,171	-	-	-	-
101172-513000	Medical Insurance	44,005	63,370	63,370	84,120	92,340
101172-513100	Dental Insurance	2,725	4,040	4,040	5,430	5,550
101172-513200	Vision Insurance	681	910	910	1,040	1,070
101172-513300	Life, AD&D & LTD Insurance	3,056	3,890	3,890	3,600	3,600
101172-513400	Employee Assistance Plan	191	160	160	180	180
101172-520100	Office Supplies	174	600	600	1,200	1,200
101172-521000	Computer Supplies	1,030	500	500	1,000	1,000
101172-521100	Computer Supplies-Software	-	750	840	1,500	1,500
101172-521110	Software Subscr. & Maint Fees	132,379	165,000	165,000	165,000	165,000
101172-521140	Software Subscription-ESRI	25,000	28,000	28,000	28,000	28,000
101172-521200	Non-Capital Computer Hardware	2,337	5,000	5,000	7,500	7,500
101172-522500	Non-Capital Furn/Equip/Tools	-	-	-	2,500	2,500
101172-523100	Uniforms and Clothing	-	-	-	1,200	600
101172-532200	Printing	377	-	300	200	200
101172-532220	Business and Auto Allowance	2,324	2,300	2,300	3,000	3,000
101172-532230	Dues/Subscriptions/Books	2,810	5,000	5,000	4,500	4,500
101172-535010	Communication Svcs-Cell Phone	2,895	2,500	2,500	4,800	4,800
101172-538101	Travel, Training, & Meetings	4,528	15,000	15,000	18,000	18,000
101172-540170	Prof Serv-Info Systems	3,128	40,000	40,000	20,000	20,000
101172-540540	Prof Serv - GIS	19,632	15,000	15,000	15,000	15,000
101172-550020	Parts/Repairs/Maint-Equip	4,230	10,000	10,000	10,000	10,000
101172-550130	Parts/Repairs/Maint-Security	-	-	590	10,000	10,000
101172-580030	Vehicle/Equipment Replacement	3,000	3,000	3,000	4,500	3,000
101172-580040	Computer Replacement	1,820	1,820	1,820	1,820	2,420
Total Information Technology		**703,594**	**983,780**	**984,760**	**1,081,130**	**1,129,210**
Finance & Accounting						
101201-511000	Regular Salaries	335,712	400,010	400,010	376,900	399,750
101201-511100	Variable Salaries	4,344	-	-	-	-
101201-511200	Overtime Pay	4,166	2,000	2,500	100	100
101201-512000	FICA Expense	24,495	27,960	27,960	26,270	27,540
101201-512100	Retirement Contribution	18,779	24,100	24,100	24,510	25,990
101201-512200	Workers Compensation	1,486	1,560	1,560	1,470	1,550
101201-513000	Medical Insurance	34,513	50,670	50,670	35,730	39,200
101201-513100	Dental Insurance	2,311	3,400	3,400	2,240	2,280
101201-513200	Vision Insurance	596	760	760	570	590
101201-513300	Life, AD&D & LTD Insurance	2,531	3,080	3,080	2,320	2,320
101201-513400	Employee Assistance Plan	159	120	120	100	100
101201-520100	Office Supplies	1,758	1,500	1,500	1,750	2,000
101201-521100	Computer Supplies - Software	123	-	120	-	-
101201-521200	Non-Capital Computer Hardware	-	-	-	500	500
101201-522500	Non-Capital Furn/Equip/Tools	276	500	500	750	750
101201-532000	Advertising/Marketing	37	100	100	250	250
101201-532200	Printing	4,493	3,500	3,500	5,000	5,000
101201-532220	Business and Auto Allowance	1,690	1,500	1,500	-	-
101201-532230	Dues/Subscriptions/Books	1,765	1,500	1,500	2,000	2,000
101201-535010	Communication Svcs-Cell Phone	696	500	1,000	-	-
101201-538101	Travel, Training, & Meetings	4,083	10,000	10,000	10,000	10,000
101201-540410	Prof Serv-Investment Fee	6,070	6,000	6,000	6,000	6,000
101201-540415	Prof Serv-Bank Charges	37,586	45,000	45,000	45,000	45,000

101201-540900	Prof Serv-Other	1,260	-	32,000	5,000	5,000
101201-550100	Parts/Repairs/Maint-Software	37,948	43,800	44,200	47,500	50,000
101201-580040	Computer Replacement	1,820	1,820	1,820	1,820	2,420
Total Finance & Accounting		**528,697**	**629,380**	**662,900**	**595,780**	**628,340**
Tax Administration						
101221-511000	Regular Salaries	136,786	149,500	149,500	188,010	199,420
101221-512000	FICA Expense	10,316	11,240	11,240	14,120	14,970
101221-512100	Retirement Contribution	7,523	8,960	8,960	12,220	12,960
101221-512200	Workers Compensation	111	120	120	130	140
101221-513000	Medical Insurance	10,253	11,870	11,870	17,540	19,250
101221-513100	Dental Insurance	586	660	660	900	920
101221-513200	Vision Insurance	172	190	190	390	400
101221-513300	Life, AD&D & LTD Insurance	1,177	1,320	1,320	1,660	1,660
101221-513400	Employee Assistance Plan	62	50	50	60	60
101221-520100	Office Supplies	225	400	400	500	500
101221-522500	Non-Capital Furn/Equip/Tools	4,935	-	2,610	500	500
101221-532200	Printing	3,054	4,000	4,000	4,000	4,000
101221-532230	Dues/Subscriptions/Books	-	180	180	180	180
101221-535010	Communication Svcs-Cell Phone	486	300	1,000	1,000	1,000
101221-538101	Travel, Training, & Meetings	-	1,000	1,000	1,750	1,750
101221-540470	Prof Serv-Recording Fee	285	1,000	1,000	750	750
101221-540900	Prof Serv-Other	50	1,190	1,190	1,600	1,600
101221-550020	Parts/Repairs/Maint-Equip	880	-	1,000	-	-
101221-550100	Parts/Repairs/Maint-Software	610	2,060	2,060	3,000	3,000
101221-580040	Computer Replacement	1,190	1,190	1,190	1,190	1,580
Total Tax Administration		**178,701**	**195,230**	**199,540**	**249,500**	**264,640**
Patrol & Investigations						
101321-511000	Regular Salaries	3,246,026	4,067,790	4,067,790	3,960,430	4,100,240
101321-511100	Variable Salaries	27,332	289,910	289,910	158,290	164,630
101321-511200	Overtime Pay	228,020	293,720	293,720	256,330	281,970
101321-511201	Overtime Reimbursement-Police	(6,750)	-	-	-	-
101321-512000	FICA Expense	256,026	328,220	328,220	311,110	320,360
101321-512100	Retirement Contribution	191,092	345,960	345,960	395,390	409,970
101321-512200	Workers Compensation	62,874	74,870	74,870	69,860	72,090
101321-512300	Unemployment Compensation	2,678	-	-	-	-
101321-513000	Medical Insurance	409,708	568,960	568,960	549,330	603,770
101321-513100	Dental Insurance	31,516	42,450	42,450	38,580	39,340
101321-513200	Vision Insurance	6,250	8,100	8,100	7,190	7,330
101321-513300	Life, AD&D & LTD Insurance	26,100	33,620	33,620	25,390	25,390
101321-513400	Employee Assistance Plan	1,719	1,250	1,250	1,090	1,090
101321-520100	Office Supplies	4,643	4,780	4,780	5,780	5,780
101321-521100	Computer Supplies-Software	3,004	6,000	6,000	49,110	54,020
101321-521200	Non-Capital Computer Hardware	1,176	3,500	3,500	4,050	4,050
101321-522030	Operating Supplies-Medical	-	7,690	7,690	7,690	7,690
101321-522040	Operating Supplies-Ammunition	9,523	14,060	14,060	28,870	34,650
101321-522045	Operating Supplies-Firearms	-	7,500	7,500	11,520	12,670
101321-522050	Operating Supplies-Investigate	4,014	2,500	2,500	3,040	3,040
101321-522060	Operating Supplies-AudioVisual	-	2,000	2,000	-	-
101321-522120	Operating Supplies-Safety	4,397	10,000	10,000	35,200	38,720
101321-522500	Non-Capital Furn/Equip/Tools	1,789	10,000	10,000	27,000	27,000
101321-522900	Miscellaneous Supplies	2,193	1,500	1,500	2,310	2,310
101321-522909	Marshall Fire - Supplies	-	3,000	3,000	-	-
101321-523100	Uniforms and Clothing	63,710	65,000	65,000	75,000	75,000
101321-525100	Auto Expense-Parts & Repairs	23,966	25,630	25,630	30,630	30,630
101321-525200	Auto Expense-Tires	2,757	5,000	5,000	9,900	10,890
101321-525300	Gas & Oil	39,428	35,000	35,000	55,000	60,500
101321-532200	Printing	6,824	7,000	7,000	10,500	10,500
101321-532230	Dues/Subscriptions/Books	19,228	10,500	10,500	10,500	10,500
101321-532909	Marshall Fire - Sevices	-	190,200	408,000	-	-
101321-533000	Intergov. Serv.-Boulder Comm	347,443	348,980	355,000	354,130	389,580
101321-533030	Intergov. Serv-Jail Interconn.	-	1,000	1,000	2,180	2,180
101321-533080	Intergov. Serv-BC Forensics	-	10,000	10,000	20,050	20,050
101321-535010	Communication Svcs-Cell Phone	3,527	3,500	3,500	3,500	3,500
101321-535030	Comm Svcs-Internet/Cable	47,530	34,000	34,000	34,000	34,000
101321-538101	Travel, Training, & Meetings	31,694	23,000	23,000	49,000	49,000
101321-538280	Police Grant Expenditures	5,003	25,200	25,200	-	-
101321-538290	Taser Prog Purchases/Training	3,928	4,000	4,000	10,670	10,670
101321-538300	High Risk Tactical/Entry Train	-	6,000	6,000	8,000	8,000
101321-538360	Citizens Police Academy	-	1,000	1,000	1,650	1,650
101321-540150	Prof Serv-Medical	8,759	15,000	15,000	26,250	26,250
101321-540155	Prof Serv-Mental Health	154,639	154,890	154,890	-	-
101321-540170	Prof Serv-Info Systems	8,432	25,000	25,000	34,530	34,530
101321-540900	Prof Serv-Other	36,121	30,000	30,000	57,150	62,870
101321-550020	Parts/Repairs/Maint-Equip	1,565	220	220	-	-
101321-550090	Parts/Repairs/Maint-Copiers	2,365	3,650	3,650	4,020	4,420
101321-550100	Parts/Repairs/Maint-Software	10,169	38,590	38,590	42,450	46,690
101321-550120	Parts/Repairs/Maint-Body Cams	56,862	54,400	54,400	12,150	12,150
101321-580030	Vehicle/Equipment Replacement	163,500	163,500	163,500	245,250	163,500
101321-580040	Computer Replacement	7,320	7,320	7,320	7,320	9,760
Total Patrol & Investigations		**5,558,097**	**7,414,960**	**7,638,780**	**7,051,390**	**7,292,930**
Code Enforcement						
101330-511000	Regular Salaries	92,000	93,480	93,480	107,710	114,090
101330-511100	Variable Salaries	11,577	10,300	10,300	-	-
101330-511200	Overtime Pay	252	710	710	710	710
101330-512000	FICA Expense	7,742	6,830	6,830	7,770	8,160

101330-512100	Retirement Contribution	5,075	5,650	5,650	8,060	8,530
101330-512200	Workers Compensation	3,892	1,910	1,910	2,150	2,280
101330-513000	Medical Insurance	9,038	9,370	9,370	18,200	19,970
101330-513100	Dental Insurance	563	560	560	1,130	1,160
101330-513200	Vision Insurance	161	160	160	240	250
101330-513300	Life, AD&D & LTD Insurance	726	740	740	860	860
101330-513400	Employee Assistance Plan	32	30	30	50	50
101330-520100	Office Supplies	17	200	200	310	310
101330-521100	Computer Supplies-Software	-	300	300	610	610
101330-521200	Non-Capital Computer Hardware	174	100	100	210	210
101330-522030	Operating Supplies-Medical	-	50	50	500	500
101330-522120	Operating Supplies-Safety	45	500	500	500	500
101330-522500	Non-Capital Furn/Equip/Tools	11	100	160	190	190
101330-522900	Miscellaneous Supplies	96	250	250	410	410
101330-523100	Uniforms and Clothing	1,900	3,900	3,900	3,900	3,900
101330-525100	Auto Expense-Parts & Repairs	787	1,820	1,820	1,820	1,820
101330-525200	Auto Expense-Tires	-	1,030	1,030	1,000	1,000
101330-525300	Gas & Oil	1,376	2,000	2,000	2,900	2,900
101330-532200	Printing	32	350	350	280	280
101330-532230	Dues/Subscriptions/Books	178	500	500	500	500
101330-535010	Communication Svcs-Cell Phone	164	200	200	950	950
101330-538101	Travel, Training, & Meetings	147	500	720	500	500
101330-540900	Prof Serv-Other	11,240	11,000	11,000	15,000	17,000
101330-550090	Parts/Repairs/Maint-Copiers	37	320	320	320	320
101330-580030	Vehicle/Equipment Replacement	7,500	7,500	7,500	11,250	7,500
101330-580040	Computer Replacement	280	280	280	280	370
Total Code Enforcement		**155,043**	**160,640**	**160,920**	**188,310**	**195,830**
Public Works Administration						
101411-520100	Office Supplies	176	100	200	350	350
101411-522909	Marshall Fire - Supplies	321	35,100	40,000	-	-
101411-532200	Printing	95	100	530	200	200
101411-532230	Dues/Subscriptions/Books	-	200	610	500	500
101411-532909	Marshall Fire - Services	-	196,200	196,200	-	-
101411-535010	Communication Svcs-Cell Phone	656	400	400	500	500
101411-535030	Comm Svcs-Internet/Cable	1,201	1,300	1,300	1,500	1,500
101411-538101	Travel, Training, & Meetings	114	500	500	2,000	2,000
101411-540470	Prof Serv-Recording Fee	233	500	500	750	750
101411-580040	Computer Replacement	6,620	6,620	6,620	6,620	8,830
Total Public Works Administration		**9,416**	**241,020**	**246,860**	**12,420**	**14,630**
Engineering						
101420-511000	Regular Salaries	201,935	222,580	222,580	312,730	331,570
101420-511100	Variable Salaries	-	15,040	15,040	18,780	19,530
101420-511200	Overtime Pay	2,696	1,400	1,450	850	850
101420-512000	FICA Expense	14,811	16,190	16,190	24,260	25,540
101420-512100	Retirement Contribution	11,601	13,660	13,660	20,820	22,070
101420-512200	Workers Compensation	2,454	2,610	2,610	3,700	3,910
101420-513000	Medical Insurance	21,172	22,650	22,650	30,460	33,390
101420-513100	Dental Insurance	1,484	1,520	1,520	1,920	1,950
101420-513200	Vision Insurance	303	310	310	420	420
101420-513300	Life, AD&D & LTD Insurance	1,549	1,640	1,640	2,400	2,400
101420-513400	Employee Assistance Plan	48	50	50	70	70
101420-520100	Office Supplies	636	460	460	460	460
101420-521000	Computer Supplies	20	40	40	20	20
101420-521100	Computer Supplies-Software	26	140	140	100	100
101420-521200	Non-Capital Computer Hardware	648	-	-	-	-
101420-522120	Operating Supplies-Safety	54	270	270	300	300
101420-522500	Non-Capital Furn/Equip/Tools	440	270	1,620	300	300
101420-522900	Miscellaneous Supplies	41	210	210	230	230
101420-525100	Auto Expense-Parts & Repairs	610	1,000	1,000	1,000	1,000
101420-525200	Auto Expense-Tires	491	-	-	100	100
101420-525300	Gas & Oil	1,877	1,350	1,350	2,200	2,200
101420-532200	Printing	1,506	300	300	300	300
101420-532220	Business and Auto Allowance	1,501	1,600	1,600	2,000	2,000
101420-532230	Dues/Subscriptions/Books	844	300	310	200	200
101420-535010	Communication Svcs-Cell Phone	900	800	800	470	470
101420-538101	Travel, Training, & Meetings	157	500	500	1,220	1,220
101420-540910	Prof Serv-Consulting	14,277	900	1,570	160	160
101420-550090	Parts/Repairs/Maint-Copiers	336	350	350	300	300
101420-550100	Parts/Repairs/Maint-Software	-	200	200	200	200
101420-580040	Computer Replacement	140	140	140	140	190
Total Engineering		**282,559**	**306,480**	**308,560**	**426,110**	**451,450**
Development Engineering						
101421-511000	Regular Salaries	260,837	342,900	342,900	359,590	381,360
101421-511200	Overtime Pay	14,977	4,100	5,140	4,100	4,100
101421-512000	FICA Expense	20,759	25,520	25,520	26,810	28,070
101421-512100	Retirement Contribution	15,185	20,810	20,810	23,640	25,060
101421-512200	Workers Compensation	3,293	4,030	4,030	4,000	4,240
101421-513000	Medical Insurance	27,603	37,000	37,000	40,230	44,160
101421-513100	Dental Insurance	1,603	2,220	2,220	2,290	2,330
101421-513200	Vision Insurance	465	560	560	560	570
101421-513300	Life, AD&D & LTD Insurance	2,062	2,610	2,610	2,740	2,730
101421-513400	Employee Assistance Plan	76	90	90	90	90
101421-520100	Office Supplies	476	400	400	400	400
101421-521000	Computer Supplies	20	40	40	20	20
101421-521100	Computer Supplies-Software	26	140	140	100	100

101421-521200	Non-Capital Computer Hardware	648	-	-	-	-
101421-522120	Operating Supplies-Safety	64	60	60	60	60
101421-522500	Non-Capital Furn/Equip/Tools	440	400	1,620	400	400
101421-522900	Miscellaneous Supplies	40	150	150	300	300
101421-532200	Printing	101	300	300	300	300
101421-532220	Business and Auto Allowance	272	300	300	300	300
101421-532230	Dues/Subscriptions/Books	679	400	400	400	400
101421-535010	Communication Svcs-Cell Phone	972	1,000	1,000	1,000	1,000
101421-540910	Prof Serv-Consulting	9,809	900	2,150	200	200
101421-550090	Parts/Repairs/Maint-Copiers	336	300	320	300	300
101421-580040	Computer Replacement	700	700	700	700	930
Total Development Engineering		**361,443**	**444,930**	**448,460**	**468,530**	**497,420**
Transportation Planning						
101425-511000	Regular Salaries	30,545	40,700	40,700	45,920	48,550
101425-511100	Variable Salaries	326	540	540	-	-
101425-511200	Overtime Pay	213	270	270	270	270
101425-512000	FICA Expense	2,267	2,950	2,950	3,250	3,400
101425-512100	Retirement Contribution	1,971	2,680	2,680	3,450	3,630
101425-512200	Workers Compensation	227	260	260	360	380
101425-513000	Medical Insurance	3,216	4,920	4,920	6,790	7,450
101425-513100	Dental Insurance	205	320	320	430	440
101425-513200	Vision Insurance	55	80	80	90	90
101425-513300	Life, AD&D & LTD Insurance	236	310	310	320	320
101425-513400	Employee Assistance Plan	9	10	10	10	10
101425-520100	Office Supplies	659	800	800	900	900
101425-521100	Computer Supplies-Software	692	2,000	2,000	1,200	1,200
101425-522500	Non-Capital Furn/Equip/Tools	34	400	400	500	500
101425-523100	Uniforms and Clothing	18	20	20	20	20
101425-532010	Public Outreach	848	1,400	1,400	2,000	1,400
101425-532220	Business and Auto Allowance	256	300	300	300	300
101425-532230	Dues/Subscriptions/Books	394	500	500	900	900
101425-535010	Communication Svcs-Cell Phone	125	300	300	300	300
101425-538101	Travel, Training, & Meetings	651	3,000	3,000	4,000	4,000
101425-540470	Prof Serv-Recording Fee	1,538	500	500	-	-
101425-540910	Prof Serv-Consulting	9,786	900	2,150	-	-
101425-550090	Parts/Repairs/Maint-Copiers	369	20	20	-	-
Total Transportation Planning		**54,640**	**63,180**	**64,430**	**71,010**	**74,060**
Street Maintenance						
101431-511000	Regular Salaries	168,180	203,440	203,440	225,630	239,220
101431-511200	Overtime Pay	15,534	23,000	23,000	16,000	16,000
101431-512000	FICA Expense	13,834	16,160	16,160	17,940	18,950
101431-512100	Retirement Contribution	10,154	13,170	13,170	15,700	16,590
101431-512200	Workers Compensation	8,136	4,880	6,830	6,570	6,970
101431-513000	Medical Insurance	28,120	37,850	37,850	41,120	45,160
101431-513100	Dental Insurance	1,847	2,470	2,470	2,270	2,310
101431-513200	Vision Insurance	410	500	500	470	480
101431-513300	Life, AD&D & LTD Insurance	1,538	1,760	1,760	2,030	2,030
101431-513400	Employee Assistance Plan	83	90	90	90	90
101431-520100	Office Supplies	723	1,500	1,500	1,500	1,500
101431-521200	Non-Capital Computer Hardware	68	1,000	1,000	1,520	1,520
101431-522120	Operating Supplies-Safety	1,959	3,000	3,000	3,000	3,000
101431-522500	Non-Capital Furn/Equip/Tools	2,458	3,500	3,500	3,500	3,500
101431-522900	Miscellaneous Supplies	-	200	200	600	600
101431-523100	Uniforms and Clothing	1,660	1,750	1,750	3,000	3,000
101431-524300	Street Supplies	12,595	8,500	8,500	15,000	15,000
101431-524310	Street Supplies-Asphalt	14,385	50,000	50,000	50,000	50,000
101431-524320	Street Supplies-Crack Filler	-	10,000	10,000	15,000	15,000
101431-525100	Auto Expense-Parts & Repairs	21,698	15,000	15,000	15,000	15,000
101431-525200	Auto Expense-Tires	1,289	1,800	2,510	1,800	1,800
101431-525300	Gas & Oil	17,192	15,000	30,000	21,180	21,180
101431-532200	Printing	706	200	1,000	390	390
101431-532220	Business and Auto Allowance	46	50	50	50	50
101431-532230	Dues/Subscriptions/Books	-	400	400	-	-
101431-534010	Utility Services-Electricity	401,002	375,000	375,000	450,000	450,000
101431-534030	Utility Service-Eco Cycle	34,229	30,000	30,000	37,000	38,500
101431-535000	Communication Svcs-Telephone	1,474	1,200	1,200	1,580	1,650
101431-535010	Communication Svcs-Cell Phone	1,665	1,300	1,300	1,750	1,800
101431-535030	Comm Svcs-Internet/Cable	899	300	400	1,050	1,100
101431-536000	Rentals-Equipment	148	2,500	2,500	5,500	5,500
101431-538101	Travel, Training, & Meetings	1,796	5,000	5,000	5,000	5,000
101431-538999	Other Services and Charges	-	-	-	-	215,000
101431-540111	Prof Serv-Traffic Signals	183,208	155,000	155,000	325,000	230,000
101431-540550	Prof Serv-Landfill	5,938	15,000	15,000	20,600	20,600
101431-540900	Prof Serv-Other	11,964	1,460	3,650	15,710	15,710
101431-550020	Parts/Repairs/Maint-Equip	5,344	5,140	5,140	7,000	7,000
101431-550050	Parts/Repairs/Maint-Streets	187,739	101,000	101,000	78,610	78,610
101431-550100	Parts/Repairs/Maint-Software	-	3,500	3,500	5,270	5,270
101431-550110	Parts/Repairs/Maint-Street Lig	53,126	60,000	60,000	60,000	60,000
101431-550140	Parts/Repairs/Maint-Painting	56,278	220,000	220,000	200,000	25,000
101431-580030	Vehicle/Equipment Replacement	22,780	91,100	91,100	136,660	91,100
Total Street Maintenance		**1,290,206**	**1,482,720**	**1,503,470**	**1,810,090**	**1,731,180**
Snow & Ice Removal						
101433-511000	Regular Salaries	79,556	98,230	98,230	109,300	115,880
101433-511200	Overtime Pay	7,848	13,000	13,000	10,000	10,000
101433-512000	FICA Expense	6,594	7,990	7,990	8,880	9,370
101433-512100	Retirement Contribution	4,831	6,490	6,490	7,760	8,190

101433-512200	Workers Compensation	2,527	2,440	2,440	3,280	3,470
101433-513000	Medical Insurance	13,754	18,680	18,680	20,190	22,170
101433-513100	Dental Insurance	907	1,220	1,220	1,080	1,100
101433-513200	Vision Insurance	195	240	240	230	230
101433-513300	Life, AD&D & LTD Insurance	740	860	860	990	990
101433-513400	Employee Assistance Plan	41	50	50	50	50
101433-522500	Non-Capital Furn/Equip/Tools	96	250	500	500	500
101433-523100	Uniforms and Clothing	480	500	500	500	500
101433-524300	Street Supplies	76	700	700	-	-
101433-524360	Street Supplies-Ice Slicer	81,163	75,000	87,500	110,000	110,000
101433-525100	Auto Expense-Parts & Repairs	2,853	-	250	250	250
101433-535010	Communication Svcs-Cell Phone	837	500	500	1,000	1,000
101433-538101	Travel, Training, & Meetings	2,032	1,500	1,500	1,500	1,500
101433-538999	Other Services and Charges	10,062	500	500	1,320	1,320
101433-550020	Parts/Repairs/Maint-Equip	8,760	10,000	10,000	10,000	10,000
101433-550100	Parts/Repairs/Maint-Software	3,080	2,300	2,300	3,840	3,840
Total Snow & Ice Removal		**226,432**	**240,450**	**253,450**	**290,670**	**300,360**
Sign Maintenance						
101434-511000	Regular Salaries	66,390	81,450	81,450	90,510	95,960
101434-511200	Overtime Pay	6,304	9,500	9,500	7,000	7,000
101434-512000	FICA Expense	5,464	6,510	6,510	7,230	7,630
101434-512100	Retirement Contribution	4,020	5,290	5,290	6,340	6,690
101434-512200	Workers Compensation	2,053	1,980	1,980	2,650	2,810
101434-513000	Medical Insurance	11,116	15,070	15,070	16,280	17,880
101434-513100	Dental Insurance	732	980	980	870	890
101434-513200	Vision Insurance	157	200	200	180	180
101434-513300	Life, AD&D & LTD Insurance	611	710	710	820	820
101434-513400	Employee Assistance Plan	33	30	30	40	40
101434-522100	Operating Supplies-Signs	19,519	14,000	14,000	22,000	22,000
101434-522500	Non-Capital Furn/Equip/Tools	294	750	750	1,100	1,100
101434-523100	Uniforms and Clothing	654	400	660	400	400
101434-524300	Street Supplies	2,461	7,500	7,500	11,000	11,000
101434-524350	Street Supplies-Thermoplastic	7,053	5,000	5,000	10,000	10,000
101434-525100	Auto Expense-Parts & Repairs	30	200	200	200	200
101434-532220	Business and Auto Allowance	45	50	50	50	50
101434-535010	Communication Svcs-Cell Phone	683	500	500	750	750
101434-536000	Rentals-Equipment	-	-	-	500	500
101434-538101	Travel, Training, & Meetings	-	250	250	750	750
101434-550020	Parts/Repairs/Maint-Equip	-	450	450	450	450
Total Sign Maintenance		**127,620**	**150,820**	**151,080**	**179,120**	**187,100**
Streetscapes						
101435-511000	Regular Salaries	195,825	214,630	214,630	234,720	248,940
101435-511200	Overtime Pay	5,123	7,500	7,500	6,000	6,000
101435-512000	FICA Expense	14,945	16,180	16,180	17,590	18,600
101435-512100	Retirement Contribution	11,103	13,220	13,220	15,650	16,570
101435-512200	Workers Compensation	3,420	3,680	3,680	3,760	3,990
101435-513000	Medical Insurance	24,276	34,630	34,630	40,410	44,400
101435-513100	Dental Insurance	1,969	2,680	2,680	2,670	2,730
101435-513200	Vision Insurance	464	560	560	540	550
101435-513300	Life, AD&D & LTD Insurance	1,683	1,870	1,870	1,780	1,780
101435-513400	Employee Assistance Plan	78	90	90	100	100
101435-520100	Office Supplies	-	300	300	600	600
101435-521100	Computer Supplies-Software	67	100	100	250	250
101435-522010	Operating Supplies-Chemicals	604	1,000	1,000	1,500	250
101435-522120	Operating Supplies-Safety	8	200	200	500	500
101435-522170	Operating Supplies - Tree Repl	2,400	2,500	2,500	5,000	5,000
101435-522200	Operating Supplies-Plant Mat.	5,549	5,000	5,000	7,000	7,000
101435-522500	Non-Capital Furn/Equip/Tools	599	1,500	1,500	3,500	3,500
101435-522900	Miscellaneous Supplies	506	1,000	1,000	1,000	5,000
101435-523100	Uniforms and Clothing	1,999	2,000	2,000	2,700	2,700
101435-532220	Business and Auto Allowance	111	150	150	250	250
101435-534050	Utility Services-Water	83,044	132,500	132,500	126,000	126,000
101435-535010	Communication Svcs-Cell Phone	1,109	800	800	1,200	800
101435-538101	Travel, Training, & Meetings	644	3,000	3,000	3,000	3,000
101435-540900	Prof Serv-Other	2,195	3,000	3,000	3,000	5,000
101435-547000	Prof Serv-Mowing	42,247	46,740	46,740	46,740	46,740
101435-547010	Prof Serv-Pest Control	1,441	1,200	1,200	1,200	1,200
101435-547030	Prof Serv-Landscape Maint.	1,161	110,000	110,000	15,000	15,000
101435-547031	Prof Serv - Land Maint - Bridge House	-	-	5,550	35,000	-
101435-547100	Prof Serv - Tree/Hort Maint	22,760	15,000	15,000	30,000	30,000
101435-550020	Parts/Repairs/Maint-Equip	1,652	2,000	2,000	2,000	2,000
101435-550030	Parts/Repairs/Maint-Grounds	270	1,250	1,250	2,000	2,000
101435-550260	Parts/Repairs/Maint-Ground Irr	15,793	5,000	5,000	5,000	5,000
Total Streetscapes		**443,046**	**629,280**	**634,830**	**615,660**	**605,450**
City Hall & General Building Maintenance						
101441-511000	Regular Salaries	56,994	58,800	58,800	61,470	65,190
101441-511200	Overtime Pay	704	1,900	1,900	400	400
101441-512000	FICA Expense	4,300	4,320	4,320	4,530	4,800
101441-512100	Retirement Contribution	3,162	3,540	3,540	4,020	4,260
101441-512200	Workers Compensation	1,302	1,240	1,240	1,410	1,500
101441-513000	Medical Insurance	6,335	8,580	8,580	7,880	8,640
101441-513100	Dental Insurance	357	380	380	500	500
101441-513200	Vision Insurance	90	80	80	100	100
101441-513300	Life, AD&D & LTD Insurance	447	490	490	520	520
101441-513400	Employee Assistance Plan	18	10	10	10	10

101441-520100	Office Supplies	359	400	560	700	700
101441-522030	Operating Supplies-Medical	-	-	-	270	270
101441-522110	Operating Supplies-Janitorial	2,680	3,470	3,470	3,860	3,860
101441-522120	Operating Supplies-Safety	745	1,160	1,160	1,500	1,500
101441-522500	Non-Capital Furn/Equip/Tools	2,816	5,000	5,000	7,370	7,370
101441-522900	Miscellaneous Supplies	1,365	4,000	4,000	6,000	6,000
101441-523100	Uniforms and Clothing	139	1,430	1,430	2,000	2,000
101441-525100	Auto Expense-Parts & Repairs	657	2,340	2,340	2,000	2,000
101441-525200	Auto Expense-Tires	1,461	630	630	1,500	1,500
101441-525300	Gas & Oil	2,281	2,500	2,500	4,200	4,200
101441-532220	Business and Auto Allowance	54	50	50	50	50
101441-532230	Dues/Subscriptions/Books	77	400	400	1,000	1,000
101441-534000	Utility Services-Gas	7,056	3,320	6,000	3,320	3,320
101441-534010	Utility Services-Electricity	23,700	21,850	21,850	29,200	29,200
101441-534020	Utility Service-Trash Removal	9,306	2,120	21,000	2,120	2,120
101441-534040	Utility Service-Haz Waste Disp	-	100	100	100	100
101441-534050	Utility Services-Water	898	2,000	2,000	2,000	2,000
101441-535000	Communication Svcs-Telephone	1,894	2,020	2,020	2,020	2,020
101441-535010	Communication Svcs-Cell Phone	322	350	350	350	350
101441-535040	Communication Svcs-T1 Line	2,518	3,710	3,710	3,710	3,710
101441-538101	Travel, Training, & Meetings	496	500	670	6,500	6,500
101441-540300	Prof Serv-Custodial	24,535	25,920	25,920	28,800	28,800
101441-540900	Prof Serv-Other	2,357	770	770	3,670	3,670
101441-547010	Prof Serv-Pest Control	1,140	550	550	860	860
101441-550000	Parts/Repairs/Maint-Bldgs/Fac	3,221	2,500	2,500	5,000	5,000
101441-550020	Parts/Repairs/Maint-Equip	-	1,980	1,980	1,980	1,980
101441-550070	Parts/Repairs/Maint-HVAC	3,225	2,500	2,500	5,310	5,310
101441-550080	Parts/Repairs/Maint-Elevators	4,397	4,010	4,010	4,010	4,010
101441-550100	Parts/Repairs/Maint-Software	-	1,200	1,200	1,580	1,580
101441-550130	Parts/Repairs/Maint-Security	994	1,270	1,270	5,000	3,000
101441-550140	Parts/Repairs/Maint-Painting	268	-	-	810	810
101441-550150	Parts/Repairs/Maint-Fire Syste	3,670	2,500	2,500	3,500	3,500
101441-550160	Parts/Repairs/Maint-Electrical	6	1,520	1,520	2,730	2,730
101441-550170	Parts/Repairs/Maint-Plumbing	506	1,060	1,060	1,060	1,060
101441-550180	Parts/Repairs/Maint-Lighting	542	2,000	2,000	4,240	4,240
101441-550280	Parts/Repairs/Maint-Other	-	-	-	270	270
101441-580030	Vehicle/Equipment Replacement	350	1,400	1,400	2,110	1,400
101441-580040	Computer Replacement	1,120	1,120	1,120	1,120	1,490
Total City Hall & General Building Maintenance		**178,865**	**186,990**	**208,880**	**232,660**	**235,400**
Police Department Building Maintenance						
101443-511000	Regular Salaries	25,905	28,010	28,010	29,810	31,610
101443-511200	Overtime Pay	415	200	410	200	200
101443-512000	FICA Expense	1,955	2,050	2,050	2,200	2,320
101443-512100	Retirement Contribution	1,450	1,690	1,690	1,950	2,070
101443-512200	Workers Compensation	596	590	590	710	750
101443-513000	Medical Insurance	2,719	3,990	3,990	3,150	3,460
101443-513100	Dental Insurance	158	210	210	180	190
101443-513200	Vision Insurance	41	50	50	40	40
101443-513300	Life, AD&D & LTD Insurance	209	230	230	250	250
101443-513400	Employee Assistance Plan	9	10	10	10	10
101443-522110	Operating Supplies-Janitorial	2,110	3,180	3,180	3,180	3,180
101443-522500	Non-Capital Furn/Equip/Tools	56	30	30	-	-
101443-522900	Miscellaneous Supplies	3,786	1,590	1,590	1,590	1,590
101443-523100	Uniforms and Clothing	78	100	100	100	100
101443-532220	Business and Auto Allowance	54	50	50	50	50
101443-534000	Utility Services-Gas	5,932	4,500	4,500	5,730	5,730
101443-534010	Utility Services-Electricity	32,837	35,000	35,000	41,220	41,220
101443-534020	Utility Service-Trash Removal	1,179	1,500	1,500	1,750	1,750
101443-534040	Utility Service-Haz Waste Disp	-	270	270	270	270
101443-534050	Utility Services-Water	13,179	12,000	12,000	14,850	14,850
101443-535000	Communication Svcs-Telephone	5,032	3,710	3,710	3,710	3,710
101443-535010	Communication Svcs-Cell Phone	149	200	200	200	200
101443-535040	Communication Svcs-T1 Line	2,671	3,300	3,300	4,240	4,240
101443-540300	Prof Serv-Custodial	33,842	33,000	33,000	39,730	39,730
101443-540900	Prof Serv-Other	4,592	100	750	3,670	3,670
101443-547010	Prof Serv-Pest Control	678	650	650	800	800
101443-550000	Parts/Repairs/Maint-Bldgs/Fac	584	7,000	7,000	5,840	5,840
101443-550020	Parts/Repairs/Maint-Equip	-	200	200	530	530
101443-550070	Parts/Repairs/Maint-HVAC	1,797	2,500	2,500	5,310	5,310
101443-550080	Parts/Repairs/Maint-Elevators	3,964	3,930	3,930	4,500	4,500
101443-550100	Parts/Repairs/Maint-Software	280	600	600	1,580	1,580
101443-550130	Parts/Repairs/Maint-Security	590	1,240	1,240	1,060	1,060
101443-550140	Parts/Repairs/Maint-Painting	-	500	500	2,650	2,650
101443-550150	Parts/Repairs/Maint-Fire Syste	2,345	1,500	1,500	3,000	3,000
101443-550160	Parts/Repairs/Maint-Electrical	110	1,000	1,000	1,060	1,060
101443-550170	Parts/Repairs/Maint-Plumbing	243	500	870	1,060	1,060
101443-550180	Parts/Repairs/Maint-Lighting	224	1,500	1,500	5,310	5,310
101443-580030	Vehicle/Equipment Replacement	800	800	800	1,210	800
Total Police Department Building Maintenance		**150,566**	**157,480**	**158,710**	**192,700**	**194,690**
Sustainability						
101446-511000	Regular Salaries	84,692	94,400	94,400	106,700	113,170
101446-511100	Variable Salaries	4,334	-	-	-	-
101446-512000	FICA Expense	6,622	6,980	6,980	7,950	8,400
101446-512100	Retirement Contribution	4,666	5,660	5,660	6,940	7,360
101446-512200	Workers Compensation	400	380	380	370	390
101446-513000	Medical Insurance	6,848	8,030	8,030	1,960	2,150

	101446-513100	Dental Insurance	408	440	440	120	130
	101446-513200	Vision Insurance	126	140	140	30	30
	101446-513300	Life, AD&D & LTD Insurance	683	810	810	920	920
	101446-513400	Employee Assistance Plan	27	30	30	30	30
	101446-520100	Office Supplies	(11)	1,000	1,000	1,000	1,000
	101446-521100	Computer Supplies-Software	404	400	400	400	400
	101446-522900	Miscellaneous Supplies	22,800	5,000	5,000	12,000	12,000
	101446-532000	Advertising/Marketing	-	-	8,000	5,000	5,000
	101446-532220	Business and Auto Allowance	272	280	280	280	280
	101446-532230	Dues/Subscriptions/Books	-	1,400	1,400	-	-
	101446-534100	Utility Services - Clean Energy	-	65,000	-	-	-
	101446-535010	Communication Svcs-Cell Phone	103	70	70	70	70
	101446-537080	Other Special Event Costs	616	500	500	-	-
	101446-538101	Travel, Training, & Meetings	29	1,500	1,500	500	500
	101446-538130	Louisville Recycling/Con Board	-	500	500	-	-
	101446-538420	Contributions & Grants	-	10,000	10,000	-	-
	101446-538451	Sustainability Rebates	-	19,500	19,500	32,000	32,000
	101446-540910	Prof Serv-Consulting	-	-	-	265,840	-
Total Sustainability			**133,017**	**222,020**	**165,020**	**442,110**	**183,830**
Austin Niehoff Building Maintenance							
	101447-511000	Regular Salaries	5,924	6,260	6,260	6,580	6,980
	101447-511200	Overtime Pay	59	50	50	50	50
	101447-512000	FICA Expense	449	460	460	490	520
	101447-512100	Retirement Contribution	328	380	380	430	460
	101447-512200	Workers Compensation	153	150	150	180	190
	101447-513000	Medical Insurance	707	1,020	1,020	850	930
	101447-513100	Dental Insurance	41	50	50	50	50
	101447-513200	Vision Insurance	11	10	10	10	10
	101447-513300	Life, AD&D & LTD Insurance	48	50	50	50	50
	101447-513400	Employee Assistance Plan	2	-	-	-	-
	101447-522110	Operating Supplies-Janitorial	392	-	-	420	420
	101447-522500	Non-Capital Furn/Equip/Tools	9	-	-	-	-
	101447-523100	Uniforms and Clothing	20	50	50	50	50
	101447-534000	Utility Services-Gas	1,105	1,100	1,100	1,370	1,370
	101447-534010	Utility Services-Electricity	979	1,300	1,300	2,290	2,290
	101447-534050	Utility Services-Water	136	210	210	210	210
	101447-535000	Communication Svcs-Telephone	839	740	740	740	740
	101447-535010	Communication Svcs-Cell Phone	32	50	50	50	50
	101447-535040	Communication Svcs-T1 Line	261	300	300	420	420
	101447-540300	Prof Serv-Custodial	4,944	6,500	6,500	9,070	9,070
	101447-547010	Prof Serv-Pest Control	-	-	80	-	-
	101447-550000	Parts/Repairs/Maint-Bldgs/Fac	294	100	100	850	850
	101447-550020	Parts/Repairs/Maint-Equip	-	140	140	140	140
	101447-550070	Parts/Repairs/Maint-HVAC	65	100	100	530	530
	101447-550140	Parts/Repairs/Maint-Painting	-	-	-	110	110
	101447-550150	Parts/Repairs/Maint-Fire Syste	4	100	100	1,000	1,000
	101447-550160	Parts/Repairs/Maint-Electrical	1,540	110	110	110	110
	101447-550170	Parts/Repairs/Maint-Plumbing	85	110	110	110	110
	101447-550180	Parts/Repairs/Maint-Lighting	-	50	50	160	160
Total Austin Niehoff Building Maintenance			**18,427**	**19,390**	**19,470**	**26,320**	**26,870**
City Services Facility Building Maintenance							
	101448-511000	Regular Salaries	44,901	46,800	46,800	49,230	52,210
	101448-511200	Overtime Pay	533	300	500	300	300
	101448-512000	FICA Expense	3,386	3,430	3,430	3,630	3,830
	101448-512100	Retirement Contribution	2,493	2,820	2,820	3,220	3,420
	101448-512200	Workers Compensation	1,037	1,000	1,000	1,160	1,230
	101448-513000	Medical Insurance	4,853	6,710	6,710	5,950	6,540
	101448-513100	Dental Insurance	276	310	310	370	380
	101448-513200	Vision Insurance	71	70	70	80	80
	101448-513300	Life, AD&D & LTD Insurance	356	390	390	420	420
	101448-513400	Employee Assistance Plan	15	10	10	10	10
	101448-522110	Operating Supplies-Janitorial	3,310	2,120	2,120	2,120	2,120
	101448-522500	Non-Capital Furn/Equip/Tools	898	200	250	200	200
	101448-522900	Miscellaneous Supplies	4,363	4,000	4,000	4,000	4,000
	101448-523100	Uniforms and Clothing	732	150	150	150	150
	101448-532220	Business and Auto Allowance	54	50	50	50	50
	101448-532350	CTC Land Dues	3,235	3,750	3,750	6,790	6,790
	101448-534000	Utility Services-Gas	12,688	12,590	12,590	12,590	12,590
	101448-534010	Utility Services-Electricity	32,786	30,000	30,000	35,490	35,490
	101448-534020	Utility Service-Trash Removal	5,603	5,500	5,500	6,370	6,370
	101448-534040	Utility Service-Haz Waste Disp	-	100	100	270	270
	101448-534050	Utility Services-Water	4,869	7,500	7,500	10,000	10,000
	101448-535000	Communication Svcs-Telephone	1,957	1,490	1,490	1,490	1,490
	101448-535010	Communication Svcs-Cell Phone	248	300	300	300	300
	101448-535040	Communication Svcs-T1 Line	1,148	1,500	1,500	1,700	1,700
	101448-540300	Prof Serv-Custodial	17,069	20,000	20,000	22,280	22,280
	101448-540900	Prof Serv-Other	2,342	770	770	3,670	3,670
	101448-547010	Prof Serv-Pest Control	590	1,060	1,060	1,060	1,060
	101448-550000	Parts/Repairs/Maint-Bldgs/Fac	3,558	7,960	7,960	7,960	7,960
	101448-550020	Parts/Repairs/Maint-Equip	9,715	1,060	1,060	1,060	1,060
	101448-550070	Parts/Repairs/Maint-HVAC	4,122	6,370	6,370	6,370	6,370
	101448-550100	Parts/Repairs/Maint-Software	-	500	1,650	1,580	1,580
	101448-550130	Parts/Repairs/Maint-Security	2,472	2,000	11,220	2,000	2,000
	101448-550140	Parts/Repairs/Maint-Painting	-	300	300	300	300
	101448-550150	Parts/Repairs/Maint-Fire Syste	3,597	2,000	2,000	2,950	2,950
	101448-550160	Parts/Repairs/Maint-Electrical	510	1,000	1,000	2,570	2,570

101448-550170	Parts/Repairs/Maint-Plumbing	892	1,060	1,060	1,060	1,060
101448-550180	Parts/Repairs/Maint-Lighting	7,889	1,060	1,060	1,060	1,060
101448-580030	Vehicle/Equipment Replacement	1,200	1,200	1,200	1,800	1,200
Total City Services Facility Building Maintenance		**183,768**	**177,430**	**188,050**	**201,610**	**205,060**
Fleet Maintenance						
101450-511000	Regular Salaries	834	1,280	1,280	1,330	1,410
101450-511200	Overtime Pay	71	100	100	100	100
101450-512000	FICA Expense	67	100	100	110	110
101450-512100	Retirement Contribution	51	80	80	90	100
101450-512200	Workers Compensation	14	20	20	20	20
101450-513000	Medical Insurance	194	330	330	150	170
101450-513100	Dental Insurance	12	20	20	10	10
101450-513200	Vision Insurance	3	-	-	-	-
101450-513300	Life, AD&D & LTD Insurance	8	10	10	10	10
101450-513400	Employee Assistance Plan	0	-	-	-	-
101450-520100	Office Supplies	40	130	130	130	130
101450-522120	Operating Supplies-Safety	20	500	500	800	800
101450-522500	Non-Capital Furn/Equip/Tools	356	2,150	2,150	2,150	2,150
101450-522900	Miscellaneous Supplies	-	1,000	1,000	1,000	1,000
101450-523100	Uniforms and Clothing	6	950	950	950	950
101450-525100	Auto Expense-Parts & Repairs	1,860	100	500	700	700
101450-525300	Gas & Oil	-	100	100	440	440
101450-532200	Printing	181	100	250	100	100
101450-535010	Communication Svcs-Cell Phone	8	-	-	-	-
101450-536000	Rentals-Equipment	1,042	800	800	-	-
101450-538101	Travel, Training, & Meetings	18	500	500	1,000	1,000
101450-540900	Prof Serv-Other	2,699	3,230	3,230	3,500	3,500
101450-550020	Parts/Repairs/Maint-Equip	2,411	250	1,000	-	-
101450-550100	Parts/Repairs/Maint-Software	1,999	500	500	2,830	2,830
Total Fleet Maintenance		**11,893**	**12,250**	**13,550**	**15,420**	**15,530**
Community Design						
101515-511000	Regular Salaries	294,676	432,490	432,490	467,650	495,630
101515-511100	Variable Salaries	13,546	2,150	2,150	-	-
101515-511200	Overtime Pay	111	100	300	500	500
101515-512000	FICA Expense	23,288	31,350	31,350	33,250	34,790
101515-512100	Retirement Contribution	16,846	26,380	26,380	31,320	33,170
101515-512200	Workers Compensation	1,935	2,230	2,230	3,220	3,410
101515-513000	Medical Insurance	31,633	52,110	52,110	75,650	83,080
101515-513100	Dental Insurance	1,999	3,360	3,360	4,800	4,890
101515-513200	Vision Insurance	564	810	810	920	940
101515-513300	Life, AD&D & LTD Insurance	2,308	3,420	3,420	3,160	3,160
101515-513400	Employee Assistance Plan	145	120	120	130	130
101515-520100	Office Supplies	1,547	2,000	2,000	2,200	2,200
101515-521100	Computer Supplies-Software	3,050	5,000	5,000	5,000	5,000
101515-522500	Non-Capital Furn/Equip/Tools	-	2,000	2,000	1,000	1,000
101515-523100	Uniforms and Clothing	22	100	100	1,000	1,000
101515-532010	Public Outreach	2,123	3,000	3,000	5,000	3,000
101515-532200	Printing	200	500	500	500	500
101515-532220	Business and Auto Allowance	1,952	2,600	2,600	2,600	2,600
101515-532230	Dues/Subscriptions/Books	2,383	2,000	2,000	3,000	3,000
101515-535010	Communication Svcs-Cell Phone	641	1,500	1,500	1,500	1,500
101515-538101	Travel, Training, & Meetings	1,638	11,500	11,500	14,000	14,000
101515-540470	Prof Serv-Recording Fee	-	1,000	1,000	500	500
101515-540900	Prof Serv-Other	-	102,080	102,080	-	-
101515-540910	Prof Serv-Consulting	64,171	347,820	347,820	-	-
101515-550090	Parts/Repairs/Maint-Copiers	1,394	2,000	2,000	2,000	2,000
101515-580040	Computer Replacement	3,280	3,280	3,280	3,280	4,370
Total Community Design		**469,451**	**1,040,900**	**1,041,100**	**662,180**	**700,370**
Building Safety						
101530-511000	Regular Salaries	460,477	560,980	560,980	678,010	718,940
101530-511100	Variable Salaries	1,465	202,420	202,420	47,940	49,850
101530-511200	Overtime Pay	491	190	190	1,000	500
101530-512000	FICA Expense	34,999	57,650	57,650	54,130	57,280
101530-512100	Retirement Contribution	25,364	44,260	44,260	44,130	46,770
101530-512200	Workers Compensation	3,945	4,600	4,600	6,510	6,900
101530-513000	Medical Insurance	55,272	71,570	71,570	84,960	93,370
101530-513100	Dental Insurance	3,675	4,660	4,660	5,390	5,500
101530-513200	Vision Insurance	730	880	880	1,090	1,110
101530-513300	Life, AD&D & LTD Insurance	3,745	4,040	4,040	5,660	5,660
101530-513400	Employee Assistance Plan	246	160	160	220	220
101530-520100	Office Supplies	861	2,600	2,600	3,000	3,000
101530-521000	Computer Supplies	50	250	1,650	1,000	600
101530-521100	Computer Supplies-Software	1,130	1,200	1,200	2,000	2,000
101530-522120	Operating Supplies-Safety	589	500	500	1,200	1,200
101530-522230	Reference Materials	-	4,000	4,000	4,000	5,600
101530-522500	Non-Capital Furn/Equip/Tools	11	1,600	1,600	2,000	2,000
101530-523100	Uniforms and Clothing	501	1,000	1,000	1,500	1,500
101530-525100	Auto Expense-Parts & Repairs	237	1,060	1,060	2,200	2,200
101530-525200	Auto Expense-Tires	-	500	500	1,000	1,000
101530-525300	Gas & Oil	1,236	2,250	2,250	4,100	4,100
101530-529100	Resale Merchandise	-	500	500	500	500
101530-532200	Printing	203	1,200	1,200	1,200	1,200
101530-532220	Business and Auto Allowance	170	-	200	200	200
101530-532230	Dues/Subscriptions/Books	1,037	1,500	4,000	2,000	5,300
101530-535010	Communication Svcs-Cell Phone	2,941	2,300	2,300	4,000	4,000
101530-535030	Comm Svcs-Internet/Cable	1,722	700	2,500	3,000	3,000

101530-538101	Travel, Training, & Meetings	4,680	10,000	10,000	15,000	15,000
101530-538910	Building Abatement	-	80,000	80,000	80,000	80,000
101530-540140	Prof Serv-Plan Review/Insp.	6,680	90,000	90,000	300,000	300,000
101530-540670	Prof Serv-Elevator Inspection	4,700	-	-	-	-
101530-540910	Prof Serv-Consulting	2,591	5,000	5,000	5,000	5,000
101530-550100	Parts/Repairs/Maint-Software	12,418	17,500	17,500	16,000	16,000
101530-580030	Vehicle/Equipment Replacement	5,500	5,500	5,500	8,240	5,500
101530-580040	Computer Replacement	840	840	840	840	1,120
Total Building Safety		**638,506**	**1,181,410**	**1,187,310**	**1,387,020**	**1,446,120**
Library Services						
101600-511000	Regular Salaries	772,403	878,400	878,400	865,770	918,250
101600-511100	Variable Salaries	254,452	473,420	473,420	465,430	484,040
101600-511200	Overtime Pay	544	-	-	-	-
101600-512000	FICA Expense	77,402	91,260	91,260	96,420	100,670
101600-512100	Retirement Contribution	42,665	53,190	53,190	56,270	59,690
101600-512200	Workers Compensation	3,255	2,860	2,860	3,760	3,980
101600-512300	Unemployment Compensation	2,552	-	-	-	-
101600-513000	Medical Insurance	97,303	122,170	122,170	95,000	104,100
101600-513100	Dental Insurance	6,820	8,210	8,210	6,570	6,700
101600-513200	Vision Insurance	1,380	1,570	1,570	1,360	1,390
101600-513300	Life, AD&D & LTD Insurance	6,533	7,460	7,460	7,290	7,290
101600-513400	Employee Assistance Plan	458	320	320	300	300
101600-520100	Office Supplies	804	1,200	1,200	1,250	1,250
101600-521000	Computer Supplies	438	850	850	1,000	1,000
101600-521100	Computer Supplies-Software	9,420	8,300	8,300	10,500	10,500
101600-521200	Non-Capital Computer Hardware	18	-	-	900	900
101600-522100	Operating Supplies-Signs	100	230	230	330	330
101600-522500	Non-Capital Furn/Equip/Tools	301	80	80	1,000	1,000
101600-522909	Marshall Fire - Supplies	-	-	300	-	-
101600-526100	Library Reference Materials	1,951	1,960	1,960	2,100	2,200
101600-526110	Library Books	-	84,200	84,200	92,400	92,400
101600-526111	Library eBooks	-	9,800	9,800	13,800	13,800
101600-526120	Childrens Books & Media	24,289	-	-	-	-
101600-526130	Teen Books & Media	4,436	-	-	-	-
101600-526140	Adult Books & Media	33,942	-	-	-	-
101600-526160	Operating Supplies-Meet Room	586	800	800	420	420
101600-526170	Operating Supplies-Adult	184	400	400	1,000	400
101600-526180	Operating Supplies-Teen	334	200	200	200	200
101600-526190	Operating Supplies-Children	1,143	1,200	1,200	1,300	1,300
101600-526200	Material Processing	3,353	8,500	8,500	2,000	2,000
101600-532000	Advertising/Marketing	245	290	290	300	300
101600-532200	Printing	1,351	1,000	1,350	2,500	2,500
101600-532220	Business and Auto Allowance	3,018	3,000	3,000	3,000	3,000
101600-532230	Dues/Subscriptions/Books	2,982	6,100	6,100	7,000	7,000
101600-532240	Electronic Databases	38,145	34,450	34,450	42,250	44,250
101600-532250	Print Periodicals	8,227	7,000	7,000	8,000	8,000
101600-535010	Communication Svcs-Cell Phone	604	300	300	600	600
101600-535030	Comm Svcs-Internet/Cable	2,583	2,500	2,500	2,500	2,500
101600-538101	Travel, Training, & Meetings	1,016	1,860	1,860	3,500	2,000
101600-538390	Library Grant Expense	10,996	24,400	24,400	11,100	11,000
101600-540300	Prof Serv-Custodial	335	-	-	-	-
101600-540415	Prof Serv-Bank Charges	1,765	3,400	3,400	3,400	3,400
101600-540440	Prof Serv-Collections	(35)	900	900	900	900
101600-540600	Prof Serv-FLC ILS Support CLiC	38,142	50,000	50,000	47,270	47,270
101600-540610	Prof Serv-Courier (CLiC)	1,972	7,000	7,000	6,000	6,000
101600-540630	Prof Serv-Children Programming	2,708	2,950	2,950	3,000	3,000
101600-540680	Prof Serv-Adult Programming	620	500	500	1,000	1,000
101600-540690	Prof Serv-Teen Programming	-	150	150	450	450
101600-550020	Parts/Repairs/Maint-Equip	21,265	33,660	55,830	33,800	33,800
101600-550090	Parts/Repairs/Maint-Copiers	1,524	12,000	12,000	3,000	3,000
101600-580040	Computer Replacement	4,740	4,740	4,740	4,740	6,320
Total Library Services		**1,489,267**	**1,952,780**	**1,975,600**	**1,910,680**	**2,000,400**
Library Building Maintenance						
101601-511000	Regular Salaries	29,342	32,160	32,160	34,290	36,360
101601-511200	Overtime Pay	474	230	230	230	230
101601-512000	FICA Expense	2,218	2,350	2,350	2,530	2,670
101601-512100	Retirement Contribution	1,644	1,940	1,940	2,250	2,380
101601-512200	Workers Compensation	695	690	690	840	890
101601-513000	Medical Insurance	3,180	4,770	4,770	3,600	3,960
101601-513100	Dental Insurance	187	260	260	210	210
101601-513200	Vision Insurance	49	60	60	50	50
101601-513300	Life, AD&D & LTD Insurance	239	270	270	290	290
101601-513400	Employee Assistance Plan	10	10	10	10	10
101601-522110	Operating Supplies-Janitorial	3,032	5,730	5,730	6,370	6,370
101601-522500	Non-Capital Furn/Equip/Tools	46	160	160	160	160
101601-522900	Miscellaneous Supplies	514	1,200	1,200	1,590	1,590
101601-523100	Uniforms and Clothing	98	150	150	150	150
101601-532220	Business and Auto Allowance	54	50	50	50	50
101601-534000	Utility Services-Gas	10,246	8,770	8,770	9,740	9,740
101601-534010	Utility Services-Electricity	97,086	95,000	95,000	74,420	74,420
101601-534020	Utility Service-Trash Removal	1,572	2,650	2,650	2,650	2,650
101601-534040	Utility Service-Haz Waste Disp	-	100	100	270	270
101601-534050	Utility Services-Water	771	1,300	1,300	1,590	1,590
101601-535000	Communication Svcs-Telephone	1,714	1,200	1,200	1,380	1,380
101601-535010	Communication Svcs-Cell Phone	167	180	180	180	180
101601-535040	Communication Svcs-T1 Line	991	1,380	1,380	1,380	1,380

101601-540300	Prof Serv-Custodial	53,312	57,450	57,450	63,940	63,940
101601-540900	Prof Serv-Other	2,710	770	770	3,670	3,670
101601-547010	Prof Serv-Pest Control	794	1,200	1,200	1,400	1,400
101601-550000	Parts/Repairs/Maint-Bldgs/Fac	1,026	3,500	3,500	15,000	7,000
101601-550020	Parts/Repairs/Maint-Equip	-	500	500	1,170	1,170
101601-550070	Parts/Repairs/Maint-HVAC	4,723	11,670	11,670	11,670	11,670
101601-550080	Parts/Repairs/Maint-Elevators	7,547	7,430	7,430	8,500	8,500
101601-550100	Parts/Repairs/Maint-Software	-	700	700	1,580	1,580
101601-550130	Parts/Repairs/Maint-Security	1,502	1,060	1,060	1,060	1,060
101601-550140	Parts/Repairs/Maint-Painting	-	750	750	2,930	2,930
101601-550150	Parts/Repairs/Maint-Fire Syste	3,476	2,920	6,140	4,000	4,000
101601-550160	Parts/Repairs/Maint-Electrical	1,188	1,590	1,590	1,590	1,590
101601-550170	Parts/Repairs/Maint-Plumbing	150	1,590	1,590	1,590	1,590
101601-550180	Parts/Repairs/Maint-Lighting	295	4,100	4,100	20,000	5,310
101601-580030	Vehicle/Equipment Replacement	900	900	900	1,350	900
Total Library Building Maintenance		**231,952**	**256,740**	**259,960**	**283,680**	**263,290**
Museum Services						
101610-511000	Regular Salaries	53,139	56,400	56,400	60,480	64,160
101610-511100	Variable Salaries	80,112	94,560	94,560	98,810	102,760
101610-511200	Overtime Pay	117	-	-	-	-
101610-512000	FICA Expense	10,242	11,530	11,530	11,730	12,300
101610-512100	Retirement Contribution	2,929	3,380	3,380	3,930	4,170
101610-512200	Workers Compensation	108	120	120	110	120
101610-512300	Unemployment Compensation	321	-	-	-	-
101610-513100	Dental Insurance	587	590	590	600	610
101610-513200	Vision Insurance	165	170	170	170	170
101610-513300	Life, AD&D & LTD Insurance	483	500	500	560	560
101610-513400	Employee Assistance Plan	102	100	100	50	50
101610-520100	Office Supplies	-	-	-	300	300
101610-521100	Computer Supplies-Software	1,784	950	950	950	950
101610-522000	Operating Supplies	2,996	3,500	3,500	4,500	4,500
101610-522220	Museum Acquisitions	-	-	-	2,000	2,000
101610-532000	Advertising/Marketing	-	-	-	1,000	1,000
101610-532010	Public Education & Outreach	-	-	-	4,000	4,000
101610-532200	Printing	-	-	-	6,500	6,500
101610-532230	Dues/Subscriptions/Books	403	300	450	300	300
101610-535030	Comm Svcs-Internet/Cable	994	1,200	1,200	1,200	1,200
101610-538101	Travel, Training, & Meetings	474	1,000	1,000	1,500	1,500
101610-538220	Louisville Historical Projects	-	-	-	4,000	4,000
101610-540900	Prof Serv-Other	-	10,040	10,040	5,000	5,000
101610-580040	Computer Replacement	980	980	980	970	1,300
Total Museum Services		**155,934**	**185,320**	**185,470**	**208,660**	**217,450**
Museum Building Maintenance						
101611-511000	Regular Salaries	4,681	5,220	5,220	5,530	5,870
101611-511200	Overtime Pay	59	50	50	50	50
101611-512000	FICA Expense	356	380	380	410	440
101611-512100	Retirement Contribution	261	320	320	360	380
101611-512200	Workers Compensation	126	130	130	160	170
101611-513000	Medical Insurance	584	900	900	650	720
101611-513100	Dental Insurance	34	50	50	40	40
101611-513200	Vision Insurance	9	10	10	10	10
101611-513300	Life, AD&D & LTD Insurance	39	40	40	50	50
101611-513400	Employee Assistance Plan	2	-	-	-	-
101611-522110	Operating Supplies-Janitorial	89	100	100	270	270
101611-522500	Non-Capital Furn/Equip/Tools	9	-	-	-	-
101611-523100	Uniforms and Clothing	20	50	50	50	50
101611-534000	Utility Services-Gas	1,923	1,800	1,800	2,290	2,290
101611-534010	Utility Services-Electricity	1,337	1,080	1,080	1,950	1,950
101611-534020	Utility Service-Trash Removal	-	800	800	800	800
101611-534040	Utility Service-Haz Waste Disp	-	-	-	50	50
101611-534050	Utility Services-Water	1,118	750	750	2,120	2,120
101611-535000	Communication Svcs-Telephone	1,828	1,590	1,590	1,590	1,590
101611-535010	Communication Svcs-Cell Phone	25	50	50	50	50
101611-535040	Communication Svcs-T1 Line	52	60	60	110	110
101611-540300	Prof Serv-Custodial	4,033	4,050	4,050	5,060	5,060
101611-540900	Prof Serv-Other	-	-	-	110	110
101611-547010	Prof Serv-Pest Control	191	-	500	1,500	1,500
101611-550000	Parts/Repairs/Maint-Bldgs/Fac	92	1,590	1,590	1,590	1,590
101611-550020	Parts/Repairs/Maint-Equip	-	-	-	110	110
101611-550070	Parts/Repairs/Maint-HVAC	565	100	100	2,120	2,120
101611-550130	Parts/Repairs/Maint-Security	1,535	1,060	1,060	1,060	1,060
101611-550140	Parts/Repairs/Maint-Painting	26,835	-	-	500	500
101611-550150	Parts/Repairs/Maint-Fire Syste	941	1,500	1,500	5,000	2,390
101611-550160	Parts/Repairs/Maint-Electrical	-	270	270	270	270
101611-550170	Parts/Repairs/Maint-Plumbing	75	270	270	270	270
101611-550180	Parts/Repairs/Maint-Lighting	-	100	100	270	270
Total Museum Building Maintenance		**46,819**	**22,320**	**22,820**	**34,400**	**32,260**
Parks & Recreation Administration						
101710-511000	Regular Salaries	9,047	6,810	6,810	7,220	7,660
101710-512000	FICA Expense	644	470	470	470	480
101710-512100	Retirement Contribution	502	410	410	470	500
101710-512200	Workers Compensation	75	60	60	60	70
101710-513000	Medical Insurance	345	360	360	800	880
101710-513100	Dental Insurance	40	40	40	50	50
101710-513200	Vision Insurance	8	10	10	10	10

	101710-513300	Life, AD&D & LTD Insurance	42	40	40	30	30
	101710-513400	Employee Assistance Plan	2	-	-	-	-
	101710-520100	Office Supplies	1,807	1,000	1,000	1,300	1,300
	101710-521100	Computer Supplies-Software	551	500	500	500	500
	101710-521200	Non-Capital Computer Hardware	745		-	-	-
	101710-522500	Non-Capital Furn/Equip/Tools	578	250	250	600	600
	101710-522900	Miscellaneous Supplies	231	480	480	530	530
	101710-532200	Printing	1,477	2,820	2,820	3,130	3,130
	101710-532220	Business and Auto Allowance	83	-	-	500	500
	101710-532230	Dues/Subscriptions/Books	623	530	530	1,000	1,000
	101710-535010	Communication Svcs-Cell Phone	8,064	8,000	8,000	8,000	8,000
	101710-535030	Comm Svcs-Internet/Cable	2,412	500	2,000	2,000	2,000
	101710-538101	Travel, Training, & Meetings	578	2,450	2,450	4,000	4,000
	101710-550090	Parts/Repairs/Maint-Copiers	258	2,000	2,000	2,000	2,000
	101710-580040	Computer Replacement	1,460	1,460	1,460	1,460	1,950
Total Parks & Recreation Administration			**29,573**	**28,190**	**29,690**	**34,130**	**35,190**
Cultural Arts							
	101730-511000	Regular Salaries	23,566	35,470	35,470	36,850	39,080
	101730-512000	FICA Expense	1,793	2,460	2,460	2,780	2,950
	101730-512100	Retirement Contribution	1,296	2,130	2,130	2,400	2,540
	101730-512200	Workers Compensation	284	430	430	420	440
	101730-513000	Medical Insurance	1,382	9,350	9,350	3,850	4,220
	101730-513100	Dental Insurance	306	670	670	200	210
	101730-513200	Vision Insurance	27	110	110	60	60
	101730-513300	Life, AD&D & LTD Insurance	280	320	320	340	340
	101730-513400	Employee Assistance Plan	11	10	10	10	10
	101730-520100	Office Supplies	94	200	200	200	200
	101730-522500	Non-Capital Furn/Equip/Tools	-	500	500	500	500
	101730-522900	Miscellaneous Supplies	2,220	3,380	3,380	3,500	4,000
	101730-530815	Arts Programming Grants	9,841	10,000	10,000	10,000	10,000
	101730-530820	Arts Opportunity Programming	44,777	25,000	25,000	25,000	25,000
	101730-532000	Advertising/Marketing	920	3,750	3,750	3,500	3,500
	101730-532200	Printing	-	1,000	1,000	1,000	1,000
	101730-532230	Dues/Subscriptions/Books	-	100	100	500	500
	101730-535010	Communication Svcs-Cell Phone	75	-	-	-	-
	101730-535030	Comm Svcs-Internet/Cable	1,319	1,200	1,200	1,400	1,400
	101730-538101	Travel, Training, & Meetings	-	600	600	1,000	1,000
	101730-538330	Louisville Cultural Council	14,736	15,000	15,000	35,000	35,000
	101730-538999	Other Services and Charges	-	1,500	1,500	1,750	1,750
	101730-540900	Prof Serv-Other	1,080	3,220	3,220	3,220	3,220
Total Cultural Arts			**104,008**	**116,400**	**116,400**	**133,480**	**136,920**
Arts Center Building Maintenance							
	101735-511000	Regular Salaries	5,924	6,260	6,260	6,580	6,980
	101735-511200	Overtime Pay	59	50	50	50	50
	101735-512000	FICA Expense	449	460	460	490	520
	101735-512100	Retirement Contribution	328	380	380	430	460
	101735-512200	Workers Compensation	153	150	150	180	190
	101735-513000	Medical Insurance	707	1,020	1,020	850	930
	101735-513100	Dental Insurance	41	50	50	50	50
	101735-513200	Vision Insurance	11	10	10	10	10
	101735-513300	Life, AD&D & LTD Insurance	48	50	50	50	50
	101735-513400	Employee Assistance Plan	2	-	-	-	-
	101735-522110	Operating Supplies-Janitorial	873	1,060	1,060	1,060	1,060
	101735-522500	Non-Capital Furn/Equip/Tools	9	-	-	-	-
	101735-522900	Miscellaneous Supplies	-	-	-	270	270
	101735-523100	Uniforms and Clothing	20	50	50	50	50
	101735-534000	Utility Services-Gas	960	1,150	1,150	1,150	1,150
	101735-534010	Utility Services-Electricity	862	1,370	1,370	1,370	1,370
	101735-534020	Utility Service-Trash Removal	557	1,430	1,430	1,430	1,430
	101735-534040	Utility Service-Haz Waste Disp	-	-	-	110	110
	101735-535010	Communication Svcs-Cell Phone	32	50	50	50	50
	101735-540300	Prof Serv-Custodial	6,922	7,700	7,700	10,950	10,950
	101735-547010	Prof Serv-Pest Control	190	-	390	1,000	1,000
	101735-550000	Parts/Repairs/Maint-Bldgs/Fac	11	3,000	3,000	3,000	3,000
	101735-550070	Parts/Repairs/Maint-HVAC	65	1,000	1,000	2,120	2,120
	101735-550130	Parts/Repairs/Maint-Security	919	3,000	3,000	8,000	8,000
	101735-550140	Parts/Repairs/Maint-Painting	-	1,000	1,000	2,650	2,650
	101735-550150	Parts/Repairs/Maint-Fire Syste	-	100	100	270	270
	101735-550160	Parts/Repairs/Maint-Electrical	-	250	250	530	530
	101735-550170	Parts/Repairs/Maint-Plumbing	75	500	500	1,060	1,060
	101735-550180	Parts/Repairs/Maint-Lighting	-	200	200	530	530
Total Arts Center Building Maintenance			**19,215**	**30,290**	**30,680**	**44,290**	**44,840**
Steinbaugh Pavilion Building Maintenance							
	101736-511000	Regular Salaries	2,962	3,140	3,140	3,290	3,490
	101736-511200	Overtime Pay	30	50	50	50	50
	101736-512000	FICA Expense	224	240	240	250	260
	101736-512100	Retirement Contribution	164	190	190	220	230
	101736-512200	Workers Compensation	76	70	70	90	100
	101736-513000	Medical Insurance	353	510	510	420	470
	101736-513100	Dental Insurance	21	30	30	30	30
	101736-513200	Vision Insurance	5	10	10	10	10
	101736-513300	Life, AD&D & LTD Insurance	24	30	30	30	30
	101736-513400	Employee Assistance Plan	1	-	-	-	-
	101736-522500	Non-Capital Furn/Equip/Tools	5	-	-	-	-
	101736-523100	Uniforms and Clothing	10	-	-	-	-
	101736-534010	Utility Services-Electricity	2,005	5,150	5,150	5,150	5,150

101736-534050	Utility Services-Water	646	320	320	320	320
101736-535010	Communication Svcs-Cell Phone	16	20	20	-	-
101736-550000	Parts/Repairs/Maint-Bldgs/Fac	97	500	670	2,000	6,000
101736-550020	Parts/Repairs/Maint-Equip	-	-	-	640	640
101736-550140	Parts/Repairs/Maint-Painting	-	100	100	320	320
101736-550150	Parts/Repairs/Maint-Fire Syste	4	-	-	-	-
101736-550160	Parts/Repairs/Maint-Electrical	-	100	100	500	500
101736-550180	Parts/Repairs/Maint-Lighting	-	320	320	320	320
Total Steinbaugh Pavilion Building Maintenance		**6,642**	**10,780**	**10,950**	**13,640**	**17,920**
Debt Service						
101111-570350	Principal - Capital Leases	6,126	6,360	6,360	6,590	6,830
101111-570650	Interest - Capital Leases	2,376	2,140	2,140	1,910	1,680
Total Debt Service		**8,503**	**8,500**	**8,500**	**8,500**	**8,510**
Interfund Transfers						
101910-990201	Transfer to Open Space & Parks	874,680	900,570	942,030	983,480	1,017,900
101910-990204	Transfer to Cemetery Fund	150,820	161,840	176,210	169,850	131,840
101910-990208	Transfer to Recreation Fund	1,440,150	1,122,420	1,174,090	1,225,750	1,268,650
101910-990301	Transfer to Cap Projects Fund	-	3,000,000	3,000,000	3,000,000	-
101910-990302	Transfer to Impact Fee Fund	-	-	-	-	-
101910-990303	Transfer to Rec Center Construction	-	-	-	-	-
101910-990501	Transfer to Water Fund	-	309,460	300,570	-	-
101910-990502	Transfer to Wastewater Fund	-	298,150	298,150	-	-
101910-990503	Transfer to Stormwater Utility Fund	-	86,510	86,510	-	-
101910-990510	Transfer to Solid Waste/Recycling Fund	-	141,930	141,930	-	-
101910-990520	Transfer to Golf Course Fund	-	-	-	-	-
Total Interfund Transfers		**2,465,650**	**6,020,880**	**6,119,490**	**5,379,080**	**2,418,390**
Total General Fund Expenditures		**20,509,968**	**36,090,110**	**33,444,320**	**29,634,440**	**26,950,780**
Ending Fund Balance		**12,485,976**	**9,450,556**	**11,727,396**	**8,021,926**	**8,194,476**

City of Louisville

2023-2024 Biennial Operating & Capital Budget

Special Revenue Funds

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City of Louisville, Colorado
2023-2024 Biennial Budget
Open Space & Parks Fund

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Fund Balance		3,229,595	4,048,469	4,056,689	1,653,449	1,522,729
General Revenue						
201001-413100	Sales Tax	1,881,624	2,069,790	2,107,420	2,265,480	2,378,750
201001-413200	Use Tax - Consumer	217,990	245,240	245,240	269,760	288,640
201001-414100	Use Tax - Auto	185,764	196,710	199,700	209,690	220,170
201001-415100	Use Tax - Building Materials	250,816	156,850	184,270	105,900	128,210
201001-415130	Use Tax - Site Improvements	12,289	3,140	2,050	2,050	2,050
201001-433000	Grant Revenues	21,594	1,132,000	1,132,000	-	-
201001-461000	Miscellaneous Revenues	500	-	-	-	-
201001-461100	Interest Earnings	15,609	24,450	30,270	20,960	21,730
201001-461110	Net Incr (Decr) in Fair Value	(18,700)	-	-	-	-
201001-463100	Real Property Rental Income	40,208	40,210	40,210	40,210	40,210
201001-464120	Land Dedication Fee	426,124	-	-	-	-
201001-464130	Memorial Contributions/Gifts	9,968	-	12,330	-	-
201001-465100	Insurance Recovery	7,760	8,700	85,000	-	-
201001-492100	Proceeds from Sale of Assets	34,327	-	-	-	-
Total General Revenue		**3,085,874**	**3,877,090**	**4,038,490**	**2,914,050**	**3,079,760**
Interfund Transfers						
201001-980101	Xfer from General Fund	874,680	900,570	942,030	983,480	1,017,900
201001-980302	Tfer from Impact Fee Fund	77,000	19,730	31,230	181,890	97,330
Total Interfund Transfers		**951,680**	**920,300**	**973,260**	**1,165,370**	**1,115,230**
Total Open Space & Parks Fund Revenue		**4,037,554**	**4,797,390**	**5,011,750**	**4,079,420**	**4,194,990**
Central Fund-Wide Charges						
201110-511000	Regular Salaries	232,060	266,900	266,900	293,840	310,670
201110-511200	Overtime Pay	3,226	4,120	4,120	2,000	2,000
201110-512000	FICA Expense	17,019	19,120	19,120	21,110	22,150
201110-512100	Retirement Contribution	15,032	17,860	17,860	22,410	23,600
201110-512200	Workers Compensation	1,711	1,850	1,850	1,930	2,030
201110-513000	Medical Insurance	26,143	35,350	35,350	31,860	34,980
201110-513100	Dental Insurance	1,614	2,230	2,230	1,980	2,010
201110-513200	Vision Insurance	392	490	490	490	490
201110-513300	Life, AD&D & LTD Insurance	1,761	2,040	2,040	2,140	2,140
201110-513400	Employee Assistance Plan	63	70	70	80	80
201110-522500	Non-Capital Furn/Equip/Tools	398	600	600	600	600
201110-522909	Marshall Fire - Supplies	-	1,300	55,000	-	-
201110-523100	Uniforms and Clothing	210	210	210	210	210
201110-532100	Insurance	50,456	55,250	58,180	72,730	83,630
201110-532220	Business and Auto Allowance	1,381	900	900	750	750
201110-532909	Marshall Fire - Services	-	16,210	30,000	-	-
201110-535010	Communication Svcs-Cell Phone	786	470	470	120	120
201110-540410	Prof Serv-Investment Fee	1,566	2,000	2,000	5,000	5,000
201110-540415	Prof Serv-Bank Charges	1,070	1,000	1,000	1,200	1,200
Total Central Fund-Wide Charges		**354,887**	**427,970**	**498,390**	**458,450**	**491,660**
Snow & Ice Removal						
201433-511000	Regular Salaries	71,798	78,100	78,100	84,280	89,260
201433-511200	Overtime Pay	2,427	2,210	2,210	2,210	2,210
201433-512000	FICA Expense	5,546	5,900	5,900	6,360	6,710
201433-512100	Retirement Contribution	4,104	4,810	4,810	5,620	5,940
201433-512200	Workers Compensation	1,179	1,260	1,260	1,260	1,340
201433-513000	Medical Insurance	8,818	12,090	12,090	13,320	14,640
201433-513100	Dental Insurance	675	890	890	890	910
201433-513200	Vision Insurance	159	190	190	190	190
201433-513300	Life, AD&D & LTD Insurance	611	680	680	650	650
201433-513400	Employee Assistance Plan	28	30	30	30	30
201433-522010	Operating Supplies-Chemicals	537	400	3,210	-	-
201433-522500	Non-Capital Furn/Equip/Tools	6,044	1,000	1,100	1,500	1,500
201433-522900	Miscellaneous Supplies	32	1,500	1,500	1,000	1,000
201433-523100	Uniforms and Clothing	309	340	340	340	340
201433-524360	Street Supplies - Ice Slicer	-	-	-	3,000	3,000
201433-532220	Business and Auto Allowance	55	100	100	250	250
201433-535010	Communication Svcs-Cell Phone	293	300	300	500	500
201433-538101	Travel, Training, & Meetings	1,328	-	-	-	-
201433-550020	Parts/Repairs/Maint-Equip	7,609	5,000	5,000	6,000	5,000
Total Snow & Ice Removal		**111,553**	**114,800**	**117,710**	**127,400**	**133,470**
Open Space Administration & Operations						
201750-511000	Regular Salaries	245,305	254,380	254,380	276,570	292,200
201750-511100	Variable Salaries	27,190	69,320	69,320	82,200	85,490
201750-511200	Overtime Pay	2,620	2,690	2,690	1,990	1,990
201750-512000	FICA Expense	20,848	24,430	24,430	26,690	28,030
201750-512100	Retirement Contribution	13,695	15,370	15,370	18,110	19,120
201750-512200	Workers Compensation	3,517	4,260	4,260	5,120	5,390
201750-513000	Medical Insurance	21,901	24,240	24,240	41,130	45,140
201750-513100	Dental Insurance	1,547	1,650	1,650	1,940	1,980

201750-513200	Vision Insurance	380	380	380	430	440
201750-513300	Life, AD&D & LTD Insurance	2,040	2,140	2,140	2,160	2,160
201750-513400	Employee Assistance Plan	92	100	100	100	100
201750-520100	Office Supplies	362	450	450	500	500
201750-521100	Computer Supplies-Software	408	500	500	1,000	-
201750-521200	Non-Capital Computer Hardware	-	-	-	500	-
201750-522100	Operating Supplies-Signs	1,083	1,000	1,000	1,000	1,000
201750-522500	Non-Capital Furn/Equip/Tools	4,618	2,830	2,830	4,600	3,150
201750-522900	Miscellaneous Supplies	895	-	450	-	-
201750-523100	Uniforms and Clothing	2,086	2,050	2,050	3,050	3,050
201750-525100	Auto Expense-Parts & Repairs	4,394	2,950	2,950	3,800	1,170
201750-525200	Auto Expense-Tires	-	460	460	460	460
201750-525300	Gas & Oil	4,998	3,850	3,850	6,600	6,600
201750-531000	Ditch Assessment	-	2,200	2,200	2,200	2,200
201750-532000	Advertising/Marketing	62	500	500	1,500	1,500
201750-532200	Printing	57	-	-	-	-
201750-532220	Business and Auto Allowance	277	350	350	570	570
201750-532230	Dues/Subscriptions/Books	302	40	200	300	-
201750-533100	Boulder County Youth Corp	-	5,600	6,030	5,920	5,600
201750-534050	Utility Services-Water	2,247	500	500	2,250	500
201750-535010	Communication Svcs-Cell Phone	755	700	700	700	410
201750-537030	Volunteer Appreciation	149	-	-	-	-
201750-538101	Travel, Training, & Meetings	4,520	3,730	3,730	5,000	4,150
201750-538350	Open Space Advisory Board	6	-	-	100	100
201750-540110	Prof Serv-Engineering	825	2,500	2,500	830	830
201750-540530	Prof Serv-Resource Management	2,287	10,000	10,000	15,000	15,000
201750-540900	Prof Serv-Other	7,400	9,000	9,000	54,500	9,000
201750-547010	Prof Serv-Pest Control	4,804	4,520	4,520	5,300	4,520
201750-547020	Prof Serv-Weed Control	27,972	30,000	30,000	60,000	30,000
201750-547030	Prof Serv-Landscape Maint.	-	53,200	53,200	-	3,200
201750-547031	Prof Serv - Land Maint - Bridge House	-	-	500	2,500	-
201750-547100	Prof Serv - Tree/Hort Maint	-	-	5,000	4,000	-
201750-550030	Parts/Repairs/Maint-Grounds	5,125	11,970	11,970	11,970	11,970
201750-550240	Parts/Repairs/Maint-Memorials	-	-	1,510	-	-
201750-550260	Parts/Repairs/Maint-Ground Irr	450	200	200	200	200
201750-580030	Vehicle/Equipment Replacement	7,600	7,600	7,600	11,390	7,600
201750-580040	Computer Replacement	700	700	700	700	930
Total Open Space Administration & Operations		**423,517**	**556,360**	**564,410**	**662,880**	**596,250**
Parks Administration & Operations						
201751-511000	Regular Salaries	605,150	664,520	664,520	715,410	758,740
201751-511100	Variable Salaries	64,778	272,730	272,730	335,670	349,100
201751-511200	Overtime Pay	17,756	32,050	32,050	22,050	22,050
201751-512000	FICA Expense	51,339	71,540	71,540	79,080	82,420
201751-512100	Retirement Contribution	34,337	41,460	41,460	47,930	50,750
201751-512200	Workers Compensation	10,977	15,890	15,890	16,100	16,980
201751-513000	Medical Insurance	75,718	107,660	107,660	122,190	134,270
201751-513100	Dental Insurance	6,118	8,300	8,300	8,120	8,280
201751-513200	Vision Insurance	1,408	1,700	1,700	1,620	1,660
201751-513300	Life, AD&D & LTD Insurance	4,971	5,780	5,780	5,460	5,460
201751-513400	Employee Assistance Plan	365	280	280	300	300
201751-520100	Office Supplies	261	1,800	1,800	2,000	2,000
201751-521100	Computer Supplies-Software	176	250	250	500	250
201751-522010	Operating Supplies-Chemicals	3,401	3,400	3,400	3,600	1,000
201751-522100	Operating Supplies-Signs	606	1,500	1,500	1,500	1,500
201751-522120	Operating Supplies-Safety	888	2,000	2,000	2,000	2,000
201751-522170	Tree Replacement	11,304	5,000	5,000	18,000	10,000
201751-522200	Operating Supplies-Plant Mat.	4,696	6,000	6,000	10,000	10,000
201751-522500	Non-Capital Furn/Equip/Tools	2,479	5,000	5,000	7,500	7,500
201751-522900	Miscellaneous Supplies	11,233	9,600	9,600	12,000	12,000
201751-523100	Uniforms and Clothing	5,543	5,400	6,180	7,500	6,700
201751-525100	Auto Expense-Parts & Repairs	9,234	11,200	11,200	12,000	14,000
201751-525200	Auto Expense-Tires	2,876	1,600	2,080	1,600	1,600
201751-525300	Gas & Oil	28,321	22,460	22,460	38,400	38,400
201751-532200	Printing	49	-	-	-	-
201751-532220	Business and Auto Allowance	415	500	500	900	900
201751-532230	Dues/Subscriptions/Books	34	500	500	500	500
201751-533100	Boulder County Youth Corp	-	7,750	8,180	7,750	7,750
201751-534010	Utility Services-Electricity	33,190	22,050	22,050	22,050	22,050
201751-534020	Utility Service-Trash Removal	4,817	4,460	4,460	4,460	4,460
201751-534050	Utility Services-Water	232,604	221,960	221,960	250,000	250,000
201751-535010	Communication Svcs-Cell Phone	3,221	3,300	3,300	3,300	2,310
201751-536000	Rentals-Equipment	11,147	10,000	10,000	10,000	13,650
201751-538101	Travel, Training, & Meetings	1,546	3,000	3,000	5,000	5,000
201751-538999	Other Services and Charges	-	250	250	250	250
201751-540300	Prof Serv-Custodial	42,900	17,060	40,000	15,000	14,060
201751-540555	Prof Serv -Branch Site Grinding	12,500	14,000	14,000	14,000	14,000
201751-540900	Prof Serv-Other	4,950	100,000	100,000	118,000	318,000
201751-547000	Prof Serv-Mowing	88,478	159,070	159,070	122,940	109,070
201751-547010	Prof Serv-Pest Control	3,363	3,000	3,000	3,000	3,000
201751-547020	Prof Serv-Weed Control	-	-	-	2,000	2,000
201751-547030	Prof Serv-Landscape Maint.	72,589	115,000	115,000	20,000	20,000
201751-547031	Prof Serv - Land Maint - Bridge House	-	-	25,000	75,000	-
201751-547100	Prof Serv - Tree/Hort Maint	16,690	25,000	25,000	40,000	40,000
201751-547110	Trail Work	15,000	15,000	15,000	15,000	15,000
201751-547120	Prof Serv - Tennis Crt Repairs	-	16,000	16,000	20,000	16,000
201751-550000	Parts/Repairs/Maint-Bldgs/Fac	2,392	3,500	3,500	3,500	3,500
201751-550020	Parts/Repairs/Maint-Equip	13,232	20,000	20,000	20,000	20,000

201751-550030	Parts/Repairs/Maint-Grounds	4,757	15,000	15,000	12,000	12,000
201751-550070	Parts/Repairs/Maint-HVAC	9	-	120	-	-
201751-550150	Parts/Repairs/Maint-Fire Syste	4	-	-	-	-
201751-550160	Parts/Repairs/Maint-Electrical	-	500	800	1,000	1,000
201751-550170	Parts/Repairs/Maint-Plumbing	961	-	960	-	-
201751-550180	Parts/Repairs/Maint-Lighting	424	-	480	-	-
201751-550240	Parts/Repairs/Maint-Memorials	2,181	2,000	2,000	2,000	2,000
201751-550260	Parts/Repairs/Maint-Ground Irr	29,249	20,000	20,000	25,000	25,000
201751-550280	Parts/Repairs/Maint-Other	-	-	-	6,000	6,000
201751-580030	Vehicle/Equipment Replacement	59,800	59,800	59,800	89,690	59,800
201751-580040	Computer Replacement	1,400	1,400	1,400	1,400	1,860
Total Parks Administration & Operations		**1,611,838**	**2,157,220**	**2,208,710**	**2,380,270**	**2,526,120**
Open Space Acquisition						
201755-511000	Regular Salaries	4,197	3,560	3,560	3,690	3,920
201755-511200	Overtime Pay	0	-	-	-	-
201755-512000	FICA Expense	303	250	250	250	260
201755-512100	Retirement Contribution	232	210	210	240	260
201755-512200	Workers Compensation	39	40	40	30	40
201755-513000	Medical Insurance	231	240	240	400	440
201755-513100	Dental Insurance	24	20	20	30	30
201755-513200	Vision Insurance	5	-	-	10	10
201755-513300	Life, AD&D & LTD Insurance	24	30	30	20	20
201755-513400	Employee Assistance Plan	1	-	-	-	-
201755-532220	Business and Auto Allowance	28	30	30	-	-
201755-535010	Communication Svcs-Cell Phone	11	10	10	10	10
201755-540900	Prof Serv-Other	-	-	-	10,000	10,000
Total Open Space Acquistion		**5,096**	**4,390**	**4,390**	**14,680**	**14,990**
Open Space Education & Outreach						
201756-511000	Regular Salaries	174,035	178,940	178,940	189,130	200,450
201756-511200	Overtime Pay	3,641	2,030	3,500	3,800	2,030
201756-512000	FICA Expense	13,321	13,470	13,470	14,390	15,070
201756-512100	Retirement Contribution	9,787	10,860	10,860	12,540	13,160
201756-512200	Workers Compensation	2,708	2,730	2,730	2,700	2,860
201756-513000	Medical Insurance	34,308	36,030	36,030	22,090	24,190
201756-513100	Dental Insurance	2,382	2,360	2,360	1,280	1,300
201756-513200	Vision Insurance	484	470	470	300	300
201756-513300	Life, AD&D & LTD Insurance	1,448	1,570	1,570	1,630	1,630
201756-513400	Employee Assistance Plan	138	80	80	80	80
201756-520100	Office Supplies	-	-	-	250	250
201756-523100	Uniforms and Clothing	4,000	2,560	2,560	3,200	3,200
201756-532010	Public Eduction & Outreach	4,082	1,600	3,000	4,000	16,000
201756-532220	Business and Auto Allowance	83	100	100	170	170
201756-535010	Communication Svcs-Cell Phone	185	120	120	190	20
201756-537030	Volunteer Appreciation	351	1,000	1,070	500	1,500
Total Open Space Education & Outreach		**250,954**	**253,920**	**256,860**	**256,250**	**282,210**
Open Space Trail Maintenance						
201757-511000	Regular Salaries	96,333	92,730	92,730	106,050	111,470
201757-511200	Overtime Pay	1,515	1,180	1,180	800	380
201757-512000	FICA Expense	7,328	6,860	6,860	7,820	8,120
201757-512100	Retirement Contribution	5,414	5,580	5,580	6,940	7,270
201757-512200	Workers Compensation	1,337	1,340	1,340	1,440	1,510
201757-513000	Medical Insurance	10,325	10,980	10,980	13,670	15,000
201757-513100	Dental Insurance	679	690	690	880	900
201757-513200	Vision Insurance	187	180	180	210	220
201757-513300	Life, AD&D & LTD Insurance	733	770	770	740	740
201757-513400	Employee Assistance Plan	37	40	40	40	40
201757-522500	Non-Capital Furn/Equip/Tools	1,047	-	310	1,000	-
201757-523100	Uniforms and Clothing	319	220	320	220	220
201757-532220	Business and Auto Allowance	277	320	320	570	570
201757-533100	Boulder County Youth Corp	-	2,400	2,500	2,540	2,400
201757-535010	Communication Svcs-Cell Phone	131	100	100	80	80
201757-547031	Prof Serv - Land Maint - Bridge House	-	-	500	2,500	-
201757-550030	Parts/Repairs/Maint-Grounds	2,205	3,000	3,000	4,000	4,000
Total Open Space Trail Maintenance		**127,867**	**126,390**	**127,400**	**149,500**	**152,920**
Open Space New Trails						
201758-511000	Regular Salaries	19,617	18,750	18,750	21,580	22,770
201758-511200	Overtime Pay	177	30	150	60	30
201758-512000	FICA Expense	1,487	1,370	1,370	1,600	1,690
201758-512100	Retirement Contribution	1,092	1,120	1,120	1,410	1,480
201758-512200	Workers Compensation	251	230	230	260	280
201758-513000	Medical Insurance	1,952	2,760	2,760	2,350	2,570
201758-513100	Dental Insurance	158	210	210	160	170
201758-513200	Vision Insurance	37	40	40	40	40
201758-513300	Life, AD&D & LTD Insurance	155	170	170	160	160
201758-513400	Employee Assistance Plan	6	10	10	10	10
201758-523100	Uniforms and Clothing	30	20	20	-	-
201758-532220	Business and Auto Allowance	28	40	40	60	60
201758-535010	Communication Svcs-Cell Phone	11	10	10	10	10
Total Open Space New Trails		**25,000**	**24,760**	**24,880**	**27,700**	**29,270**
Capital - Parks						
201511-630071	Parks and Open Space Signs	5,000	40,000	40,000	-	-
201511-630101	Irrig Replacements & Improvs (50%)	-	25,000	25,000	140,000	345,000
201511-630133	Freeze Resistant Drinking Fountains	22,571	-	-	-	-

201511-630135	Cottonwood Park Development	1,809	-	-	-	-
201511-630162	Community Park Irrigation Replacement	360	859,400	859,400	-	-
201511-630166	Playground Replacement	-	388,190	388,190		
201511-640000	Motor Vehicle/Road Equipment (60%)	-	-	-	48,000	-
201511-640001	Machinery & Equipment (60%)	43,314	60,000	60,000	60,000	60,000
201511-630157	Park Site Furnishing Replacements	21,290	25,000	25,000	-	-
201511-640142	Wood Chipper (%)	-	42,500	42,500	-	-
201511-660292	Public Landscape Improvements (70%)	-	-	-	39,900	39,900
Total Capital - Parks		**94,344**	**1,440,090**	**1,440,090**	**287,900**	**444,900**
Capital - Open Space Maintenance						
201522-630155	Russian Olive Removal and Tree Planting	10,028	10,000	10,000	-	-
201522-630156	Retaining Wall Replacement	137,922	-	-	-	-
201522-640000	Motor Vehicle/Road Equipment (%)	36,220	-	-	-	-
201522-640001	Machinery & Equipment (%)	23,260	10,000	12,960	40,000	-
201522-660081	Open Space & Trail Improvements	-	-	-	40,000	-
201522-660300	Emergency & Maintenance Access (50%)	-	-	-	-	52,500
Total Capital - Open Space Maintenance		**207,431**	**20,000**	**22,960**	**80,000**	**52,500**
Capital - Open Space Trail Maintenance						
201524-660252	Coyote Run Slope Mitigation (50%)	642	-	-	-	-
201524-660300	Emergency & Maintenance Access (50%)	-	-	-	-	52,500
201524-660279	Soft Surface Trail Management Plan	2,281	637,820	637,820	-	-
Total Capital - Open Space Trail Maintenance		**2,923**	**637,820**	**637,820**	**-**	**52,500**
Capital - Open Space New Trails						
201528-660067	Hwy 42 Multi-Use Underpass	11,666	-	-	-	-
201528-660277	104th Empire Trail & Shoulder Improvement	211,554	1,753,450	1,753,450	-	-
Total Capital - Open Space New Trails		**223,220**	**1,753,450**	**1,753,450**	**-**	**-**
Total Open Space & Parks Fund Expenditures		**3,438,629**	**7,517,170**	**7,657,070**	**4,445,030**	**4,776,790**
Ending Fund Balance		**3,828,519**	**1,328,689**	**1,411,369**	**1,287,839**	**940,929**

City of Louisville, Colorado
2023-2024 Biennial Budget
Conservation Trust - Lottery Fund

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Fund Balance		25,562	259,728	259,728	358,538	229,108
Parks Revenue						
202051-435300	State Lottery	252,699	256,590	256,590	265,570	274,860
202051-461100	Interest Earnings	526	2,320	2,320	5,100	4,870
202051-461110	Net Incr (Decr) in Fair Value	(1,321)	-	-	-	-
Total Parks Revenue		**251,904**	**258,910**	**258,910**	**270,670**	**279,730**
Total Conservation Trust - Lottery Fund Revenue		**251,904**	**258,910**	**258,910**	**270,670**	**279,730**
Lottery Administration & Operations						
202120-540410	Prof Serv-Investment Fee	57	100	100	100	100
Total Lottery Administration & Operations		**57**	**100**	**100**	**100**	**100**
Capital - Parks						
202511-630048	Playgrounds (40%)	-	145,000	145,000	400,000	200,000
202511-640001	Parks Equipment Replacement (%)	17,681	-	-	-	-
202511-660015	Open Space & Parks Signs (%)	-	15,000	15,000	-	100,000
Total Capital - Parks		**17,681**	**160,000**	**160,000**	**400,000**	**300,000**
Total Conservation Trust - Lottery Fund Expenditures		**17,738**	**160,100**	**160,100**	**400,100**	**300,100**
Ending Fund Balance		**259,728**	**358,538**	**358,538**	**229,108**	**208,738**

City of Louisville, Colorado
2023-2024 Biennial Budget
Cemetery Perpetual Care Fund

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Fund Balance		638,839	667,226	667,226	697,426	729,186
Parks Revenue						
~~203051-422300~~	~~Burial Permit~~	-	-	-	-	-
203051-422310	Burial Permits - Restricted	29,425	35,470	30,500	32,060	33,660
203051-461100	Interest Earnings	2,626	8,640	8,530	12,480	16,780
203051-461110	Net Incr (Decr) in Fair Value	(3,369)	-	-	-	-
203051-461120	Gain on Sale of Investments	-	-	-	-	-
Total Parks Revenue		**28,683**	**44,110**	**39,030**	**44,540**	**50,440**
Total Cemetery Perpetual Care Fund Revenue		**28,683**	**44,110**	**39,030**	**44,540**	**50,440**
Cemetery Administration & Operations						
203120-540410	Prof Serv-Investment Fee	296	300	300	300	300
Total Cemetery Administration & Operations		**296**	**300**	**300**	**300**	**300**
Interfund Transfers						
203910-990204	Transfer to Cemetery Fund	-	8,640	8,530	12,480	16,780
Total Interfund Transfers		**-**	**8,640**	**8,530**	**12,480**	**16,780**
Total Cemetery Perpetual Care Fund Expenditures		**296**	**8,940**	**8,830**	**12,780**	**17,080**
Ending Fund Balance		**667,226**	**702,396**	**697,426**	**729,186**	**762,546**

City of Louisville, Colorado
2023-2024 Biennial Budget
Cemetery Fund

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Fund Balance		29,513	28,383	28,383	30,683	32,183
Parks Revenue						
204051-422300	Burial Permit	29,425	35,470	30,500	32,060	33,660
204051-448110	Burial Fees (Open & Close)	48,225	37,510	39,000	41,450	43,530
204051-461100	Interest Earnings	313	390	350	540	720
204051-461110	Net Incr (Decr) in Fair Value	(256)	-	-	-	-
Total Parks Revenue		**77,708**	**73,370**	**69,850**	**74,050**	**77,910**
Interfund Transfers						
204001-980101	Xfer from General Fund	150,820	161,840	176,210	169,850	131,840
204001-980203	Tfer fr Cemtry Perpet CareFund	-	8,640	8,530	12,480	16,780
Total Interfund Transfers		**150,820**	**170,480**	**184,740**	**182,330**	**148,620**
Total Cemetery Fund Revenue		**228,528**	**243,850**	**254,590**	**256,380**	**226,530**
Cemetery Administration & Operations						
204752-511000	Regular Salaries	61,264	72,460	72,460	73,430	77,870
204752-511200	Overtime Pay	3,713	3,760	3,760	2,760	2,760
204752-512000	FICA Expense	4,930	5,390	5,390	5,680	6,000
204752-512100	Retirement Contribution	3,592	4,570	4,570	4,950	5,240
204752-512200	Workers Compensation	1,078	1,200	1,200	1,120	1,190
204752-513000	Medical Insurance	8,335	18,590	18,590	12,330	13,550
204752-513100	Dental Insurance	587	1,360	1,360	780	790
204752-513200	Vision Insurance	144	230	230	180	190
204752-513300	Life, AD&D & LTD Insurance	523	640	640	610	610
204752-513400	Employee Assistance Plan	28	30	30	30	30
204752-521100	Computer Supplies-Software	102	250	250	2,000	2,000
204752-522170	Operating Supplies - Tree Repl	-	250	250	1,000	1,000
204752-522500	Non-Capital Furn/Equip/Tools	452	1,000	1,000	1,000	1,000
204752-522550	Cremation Vaults	963	1,500	1,500	1,500	1,500
204752-522900	Miscellaneous Supplies	-	100	100	500	500
204752-523100	Uniforms and Clothing	500	500	500	600	600
204752-532100	Insurance	17,299	18,940	25,000	31,250	35,940
204752-532220	Business and Auto Allowance	18	-	-	-	-
204752-534050	Utility Services-Water	45,681	50,110	50,110	50,110	50,110
204752-535010	Communication Svcs-Cell Phone	454	600	600	500	500
204752-535030	Comm Svcs-Internet/Cable	448	500	500	500	500
204752-536000	Rentals-Equipment	-	1,200	1,200	1,200	1,200
204752-538101	Travel, Training, & Meetings	-	-	-	300	300
204752-540410	Prof Serv-Investment Fee	22	50	50	50	50
204752-540415	Prof Serv-Bank Charges	4,431	2,000	4,500	3,500	2,000
204752-540900	Prof Serv-Other	2,650	-	950	-	-
204752-547000	Prof Serv-Mowing	30,731	34,000	34,000	34,000	1,000
204752-547010	Prof Serv-Pest Control	-	-	-	-	-
204752-547030	Prof Serv-Landscape Maint.	-	1,000	1,000	1,000	1,000
204752-547031	Prof Serv - Land Maint - Bridge House	-	-	800	5,000	-
204752-547100	Prof Serv - Tree/Hort Maint	-	2,500	2,500	2,500	2,500
204752-550020	Parts/Repairs/Maint-Equip	8	-	-	-	-
204752-550030	Parts/Repairs/Maint-Grounds	947	3,500	3,500	5,000	5,000
204752-550260	Parts/Repairs/Maint-Ground Irr	224	1,500	1,500	1,500	-
204752-580040	Computer Replacement	-	-	-	-	-
Total Cemetery Administration & Operations		**189,126**	**227,730**	**238,040**	**244,880**	**214,930**

Capital - Parks						
204799-630101	Irrigation Improvements (%)	31,030	-	-	-	-
204799-640001	Machinery & Equipment (%)	9,501	10,000	10,000	10,000	10,000
204799-640142	Wood Chipper (%)	-	4,250	4,250	-	-
Total Capital		**40,531**	**14,250**	**14,250**	**10,000**	**10,000**
Total Cemetery Fund Expenditures		**229,657**	**241,980**	**252,290**	**254,880**	**224,930**
Ending Fund Balance		**28,383**	**30,253**	**30,683**	**32,183**	**33,783**

City of Louisville, Colorado
2023-2024 Biennial Budget
Peg Fee Fund

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Fund Balance		11,346	14,805	14,805	36,785	34,605
Administration & Support Services Revenue						
205010-446010	PEG Fees - Comcast	23,474	25,000	21,710	22,250	22,810
205010-461100	Interest Earnings	35	360	320	620	750
205010-461110	Net Incr (Decr) in Fair Value	(46)	-	-	-	-
Total Administration & Support Services Rev		**23,463**	**25,360**	**22,030**	**22,870**	**23,560**
Total PEG Fee Fund Revenue		**23,463**	**25,360**	**22,030**	**22,870**	**23,560**
PEG Fee Administration & Operations						
205120-540410	Prof Serv-Investment Fee	4	50	50	50	50
205120-600008	PEG Capital	-	-	-	25,000	25,000
Total PEG Fee Administration & Operations		**4**	**50**	**50**	**25,050**	**25,050**
Interfund Transfers						
205910-990101	Transfer to General Fund	20,000	-	-	-	-
Total Interfund Transfers		**20,000**	**-**	**-**	**-**	**-**
Total PEG Fee Fund Expenditures		**20,004**	**50**	**50**	**25,050**	**25,050**
Ending Fund Balance		**14,805**	**40,115**	**36,785**	**34,605**	**33,115**

City of Louisville, Colorado
2023-2024 Biennial Budget
Parking Improvement Fund

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Fund Balance		93,813	93,672	93,672	94,622	94,572
Transportation Revenue						
206031-461100	Interest Earnings	378	1,000	1,000	-	-
206031-461110	Net Incr (Decr) in Fair Value	(476)	-	-	-	-
Total Transportation Revenue		**(99)**	**1,000**	**1,000**	**-**	**-**
Total Parking Improvement Fund Revenue		**(99)**	**1,000**	**1,000**	**-**	**-**
Parking Improvement Administration & Operations						
206120-540410	Prof Serv-Investment Fee	43	50	50	50	50
Total Parking Improvement Administration & Operations		**43**	**50**	**50**	**50**	**50**
Total Parking Improvement Fund Expenditures		**43**	**50**	**50**	**50**	**50**
Ending Fund Balance		**93,672**	**94,622**	**94,622**	**94,572**	**94,522**

City of Louisville, Colorado
2023-2024 Biennial Budget
Historic Preservation Fund

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Fund Balance		2,864,174	2,978,750	2,978,750	3,102,190	3,472,750
Community Design Revenue						
207016-413100	Sales Tax	627,208	689,930	702,470	755,160	792,920
207016-413200	Use Tax - Consumer	72,663	81,750	81,750	89,930	96,230
207016-414100	Use Tax - Auto	61,921	65,570	66,570	69,900	73,400
207016-415100	Use Tax - Building Materials	83,605	52,280	61,420	35,300	42,740
207016-415130	Use Tax - Site Improvements	4,096	1,050	680	680	680
207016-461100	Interest Earnings	11,331	36,390	37,740	57,030	82,050
207016-461110	Net Incr (Decr) in Fair Value	(14,792)	-	-	-	-
207016-462700	Loan Repayment - Principal	4,058	-	4,500	-	-
207016-462710	Loan Repayment - Interest	1,125	-	1,000	-	-
Total Community Design Revenue		**851,216**	**926,970**	**956,130**	**1,008,000**	**1,088,020**
Total Historic Preservation Fund Revenue		**851,216**	**926,970**	**956,130**	**1,008,000**	**1,088,020**
Historic Preservation Administration & Operations						
207540-511000	Regular Salaries	88,338	110,380	110,380	122,690	129,860
207540-511100	Variable Salaries	163	270	270	-	-
207540-511200	Overtime Pay	188	180	180	180	180
207540-512000	FICA Expense	6,559	7,980	7,980	8,770	9,190
207540-512100	Retirement Contribution	5,392	7,040	7,040	8,780	9,280
207540-512200	Workers Compensation	459	490	490	680	720
207540-513000	Medical Insurance	7,108	10,480	10,480	14,690	16,130
207540-513100	Dental Insurance	621	850	850	1,100	1,120
207540-513200	Vision Insurance	169	210	210	250	250
207540-513300	Life, AD&D & LTD Insurance	705	870	870	870	870
207540-513400	Employee Assistance Plan	27	40	40	40	40
207540-520100	Office Supplies	-	50	50	150	150
207540-522180	Operating Supplies-Plaques	2,785	1,500	1,500	1,000	1,000
207540-532000	Advertising/Marketing	823	-	500	1,000	1,000
207540-532010	Public Education & Outreach	3,405	5,000	5,000	6,000	6,000
207540-532220	Business and Auto Allowance	514	230	600	600	600
207540-532230	Dues/Subscriptions/Books	246	500	500	500	500
207540-535010	Communication Svcs-Cell Phone	166	150	150	200	200
207540-538101	Travel, Training, & Meetings	-	3,000	3,000	3,000	3,000
207540-540410	Prof Serv-Investment Fee	1,302	1,400	1,400	1,500	1,500
207540-540415	Prof Serv-Bank Charges	155	250	250	250	250
207540-540425	Prof Serv-Loan Administration	-	1,500	1,500	-	-
207540-544530	Prof Serv-Presrv Master Plan	-	5,500	5,500	-	-
Total Historic Preservation Administration & Operations		**119,123**	**157,870**	**158,740**	**172,250**	**181,840**
Historic Preservation Incentives						
207541-538420	Contributions & Grants	316,108	250,000	250,000	250,000	250,000
207541-544580	Pre-Landmarking Assessments	84,035	25,000	35,000	25,000	25,000
Total Historic Preservation Incentives		**400,143**	**275,000**	**285,000**	**275,000**	**275,000**
Historic Preservation Acquisitions						
207542-620109	Miners' Cabins Relocation	47,473	145,520	145,520	-	-
207542-620113	Historical Museum Structural Work (%)	-	60,850	60,850	-	-
Total Historic Preservation Acquisitions		**47,473**	**206,370**	**206,370**	**-**	**-**
Interfund Transfers						
207910-990101	Transfer to General Fund	169,900	164,980	182,580	190,190	201,190
Total Interfund Transfers		**169,900**	**164,980**	**182,580**	**190,190**	**201,190**
Total Historic Preservation Fund Expenditures		**736,640**	**804,220**	**832,690**	**637,440**	**658,030**
Ending Fund Balance		**2,978,750**	**3,101,500**	**3,102,190**	**3,472,750**	**3,902,740**

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Fund Balance		1,369,125	2,355,548	2,362,288	2,993,438	2,514,338
Recreation Revenue						
208053-413100	Sales Tax	752,648	827,910	842,970	906,190	951,500
208053-413200	Use Tax - Consumer	87,146	98,040	98,040	107,840	115,390
208053-414100	Use Tax - Auto	74,306	78,690	79,880	83,870	88,060
208053-415100	Use Tax - Building Materials	100,322	68,400	73,710	42,360	51,290
208053-415130	Use Tax - Site Improvements	4,916	1,250	820	820	820
208053-433000	Grant Revenue	-		30,340	-	-
208053-434400	Senior Grants	12,593	5,000	5,300	5,300	5,300
208053-437300	Senior Meals Reimbursement	179,082	75,000	140,010	140,010	140,010
208053-445100	Rec Center Membership Fee	968,474	1,324,740	1,119,850	1,181,440	1,216,880
208053-445110	Rec Center Daily User Fees	123,086	170,750	149,000	157,200	161,920
208053-445120	Rec Center Merchandise	523	2,080	720	750	800
208053-445121	Rec Center Nite at the Rec	-	16,000	-	-	-
208053-445125	Rec Center Child Care Fees	8,378	7,500	14,470	15,270	16,030
208053-445130	Rec Center Concession Fees	5,760	7,880	7,190	8,000	8,200
208053-445132	MAC Gym Fees	13,620	15,180	18,170	19,170	20,130
208053-445136	Rec Center - Rentals	30,458	35,110	34,520	36,420	37,510
208053-445139	Unclassified - Rentals	23,367	21,940	25,000	25,000	25,000
208053-445140	Rec Center Swim Lessons	89,171	73,970	89,500	95,000	95,000
208053-445141	Rec Center Aquatics Contracted	33,604	14,000	29,600	32,000	35,000
208053-445142	Rec Center Aquatics Red Cross	2,794	3,500	2,000	2,100	2,200
208053-445143	Rec Center Swim Team	26,561	24,000	26,000	27,000	28,000
208053-445145	Memory Square Swim Admission	26,518	37,000	34,000	35,000	35,000
208053-445146	Memory Square Swim Lessons	169	10,800	10,470	11,000	11,500
208053-445150	Rec Center Youth Activity Fees	275,291	260,360	249,000	261,500	274,500
208053-445151	Rec Cen Youth Activ Contracted	57,933	21,610	55,000	57,750	60,600
208053-445160	Rec Center Adult - Fitness	119,921	68,770	108,240	110,400	112,610
208053-445161	Rec Cen Adult Fit Contracted	28,619	21,880	49,360	50,350	51,360
208053-445162	Rec Center Adult Fit Red Cross	60	-	-	-	-
208053-445170	Rec Center Youth Sports Fees	121,048	116,950	148,130	151,090	154,110
208053-445171	Rec Cen Youth Sports Contractd	46,757	26,310	42,900	43,760	44,640
208053-445180	Rec Center Adult Sports Fees	30,563	25,090	34,460	35,150	35,850
208053-445190	Senior Fees	6,973	12,000	14,000	14,770	15,550
208053-445191	Senior Fees - Contracted	13,102	8,000	16,000	16,320	16,650
208053-445193	Senior Meals Contributions	50,347	18,000	42,400	43,670	44,980
208053-461000	Miscellaneous Revenues	595	-	-	-	-
208053-461100	Interest Earnings	8,344	11,780	15,160	16,980	16,400
208053-461110	Net Incr (Decr) in Fair Value	(11,311)	-	-	-	-
208053-462150	Solar Powr Renew Energy Credit	74,572	65,000	65,000	65,000	65,000
208053-465100	Insurance Recovery	3,640	20,000	21,500	-	-
208053-469100	Cash Over/Short	(83)	-	-	-	-
Total Recreation Revenue		**3,389,865**	**3,594,490**	**3,692,710**	**3,798,480**	**3,937,790**
Interfund Transfers						
208001-980101	Xfer from General Fund	1,440,150	1,122,420	1,174,090	1,225,750	1,268,650
208001-980301	Tfer from Capital Projs Fund	131,950	135,860	142,110	148,360	153,550
Total Interfund Transfers		**1,572,100**	**1,258,280**	**1,316,200**	**1,374,110**	**1,422,200**
Total Recreation Fund Revenue		**4,961,965**	**4,852,770**	**5,008,910**	**5,172,590**	**5,359,990**
Central Fund-Wide Charges						
208110-522909	Marshall Fire - Supplies	-	1,000	1,000	-	-
208110-532100	Insurance	72,801	76,000	84,000	105,000	120,750
208110-532909	Marshall Fire - Services	-	19,000	20,500	-	-
Total Central Fund-Wide Charges		**72,801**	**96,000**	**105,500**	**105,000**	**120,750**
Recreation Center Building Maintenance						
208442-511000	Regular Salaries	148,010	152,460	152,460	160,470	170,180
208442-511200	Overtime Pay	2,056	2,800	2,900	600	600
208442-512000	FICA Expense	10,739	10,900	10,900	11,570	12,230
208442-512100	Retirement Contribution	8,235	9,180	9,180	10,470	11,100
208442-512200	Workers Compensation	3,794	4,190	4,190	4,620	4,900
208442-513000	Medical Insurance	26,638	32,470	32,470	30,810	33,840
208442-513100	Dental Insurance	1,878	2,020	2,020	2,010	2,050
208442-513200	Vision Insurance	351	370	370	360	370
208442-513300	Life, AD&D & LTD Insurance	1,247	1,310	1,310	1,420	1,420
208442-513400	Employee Assistance Plan	55	60	60	60	60
208442-522110	Operating Supplies-Janitorial	16,766	35,000	35,000	80,930	80,930
208442-522500	Non-Capital Furn/Equip/Tools	324	330	330	-	-
208442-522900	Miscellaneous Supplies	1,110	1,590	1,590	3,180	3,180
208442-523100	Uniforms and Clothing	263	350	350	350	350
208442-532220	Business and Auto Allowance	54	50	50	50	50
208442-534000	Utility Services-Gas	88,426	79,000	79,000	75,000	75,000
208442-534010	Utility Services-Electricity	223,571	208,800	208,800	128,800	128,800
208442-534020	Utility Service-Trash Removal	4,411	6,370	6,370	6,370	6,370

208442-534040	Utility Service-Haz Waste Disp	-	-	-	530	530
208442-534050	Utility Services-Water	30,814	50,000	50,000	50,000	50,000
208442-535000	Communication Svcs-Telephone	2,572	2,860	2,860	2,860	2,860
208442-535010	Communication Svcs-Cell Phone	448	500	500	500	500
208442-535040	Communication Svcs-T1 Line	1,034	2,330	2,330	2,330	2,330
208442-540300	Prof Serv-Custodial	211,381	198,290	198,290	198,290	198,290
208442-540900	Prof Serv-Other	2,342	1,040	1,040	3,940	3,940
208442-547010	Prof Serv-Pest Control	756	1,000	1,000	2,020	2,020
208442-550000	Parts/Repairs/Maint-Bldgs/Fac	10,678	10,610	10,610	10,610	10,610
208442-550020	Parts/Repairs/Maint-Equip	2,465	5,310	5,310	5,310	5,310
208442-550070	Parts/Repairs/Maint-HVAC	10,491	10,000	12,750	24,400	24,400
208442-550080	Parts/Repairs/Maint-Elevators	4,347	4,670	4,670	4,670	4,670
208442-550100	Parts/Repairs/Maint-Software	-	500	500	1,580	1,580
208442-550130	Parts/Repairs/Maint-Security	2,054	1,060	1,060	1,060	1,060
208442-550140	Parts/Repairs/Maint-Painting	-	1,060	1,060	1,060	1,060
208442-550150	Parts/Repairs/Maint-Fire Syste	5,507	2,000	2,000	6,000	6,000
208442-550160	Parts/Repairs/Maint-Electrical	1,065	1,000	1,000	1,590	1,590
208442-550170	Parts/Repairs/Maint-Plumbing	645	5,840	5,840	5,840	5,840
208442-550180	Parts/Repairs/Maint-Lighting	2,410	2,000	2,000	2,650	2,650
208442-550200	Parts/Repairs/Maint-Pool Syst	23,427	10,610	10,610	15,000	18,000
208442-550290	Parts/Repairs/Maint-Rec Ctr An	22,592	22,440	22,440	42,440	42,440
208442-580030	Vehicle/Equipment Replacement	2,700	2,700	2,700	4,050	2,700
Total Recreation Center Building Maintenance		**875,655**	**883,070**	**885,920**	**903,800**	**919,810**
Recreation Center Management						
208721-511000	Regular Salaries	161,211	167,290	167,290	176,830	187,560
208721-511100	Variable Salaries	125,852	235,880	235,880	243,210	252,940
208721-511200	Overtime Pay	3,620	5,600	5,600	4,600	4,600
208721-512000	FICA Expense	22,227	29,340	29,340	32,390	33,930
208721-512100	Retirement Contribution	8,950	11,450	11,450	11,790	12,490
208721-512200	Workers Compensation	2,197	2,820	2,820	2,800	2,940
208721-512300	Unemployment Compensation	(286)	-	-	-	-
208721-513000	Medical Insurance	9,598	10,050	10,050	11,020	12,030
208721-513100	Dental Insurance	1,373	1,380	1,380	1,390	1,420
208721-513200	Vision Insurance	378	380	380	380	390
208721-513300	Life, AD&D & LTD Insurance	1,434	1,460	1,460	1,520	1,520
208721-513400	Employee Assistance Plan	59	60	60	60	60
208721-520100	Office Supplies	485	1,250	1,250	2,500	2,500
208721-521000	Computer Supplies	40	200	200	1,000	1,000
208721-522030	Operating Supplies-Medical	76	150	150	300	300
208721-522100	Operating Supplies-Signs	180	200	200	200	200
208721-522120	Operating Supplies-Safety	-	500	500	900	900
208721-522500	Non-Capital Furn/Equip/Tools	1,380	4,000	4,000	8,000	8,000
208721-522900	Miscellaneous Supplies	2,419	5,000	5,000	10,000	10,000
208721-523100	Uniforms and Clothing	-	500	500	2,500	2,500
208721-529100	Resale Merchandise	362	2,000	2,000	2,000	2,000
208721-532000	Advertising/Marketing	178	-	220	-	-
208721-532200	Printing	7,481	7,900	7,900	9,500	10,000
208721-532220	Business and Auto Allowance	83	100	180	100	100
208721-532230	Dues/Subscriptions/Books	985	410	410	1,000	1,000
208721-535010	Communication Svcs-Cell Phone	792	630	630	800	800
208721-535030	Comm Svcs-Internet/Cable	6,234	6,000	6,000	6,000	6,100
208721-535200	Postage	(959)	3,400	3,400	4,000	4,500
208721-538101	Travel, Training, & Meetings	-	-	420	-	-
208721-540410	Prof Serv-Investment Fee	780	500	620	500	500
208721-540415	Prof Serv-Bank Charges	67,316	65,000	65,000	65,000	65,000
208721-540900	Prof Serv-Other	14,819	25,000	25,000	58,000	58,000
208721-550000	Parts/Repairs/Maint-Bldgs/Fac	5,578	2,000	2,000	3,000	3,000
208721-550020	Parts/Repairs/Maint-Equip	161	7,500	7,500	9,000	9,000
208721-550090	Parts/Repairs/Maint-Copiers	1,801	5,000	5,000	5,000	5,000
208721-550100	Parts/Repairs/Maint-Software	6,866	7,000	7,340	7,630	8,000
208721-580040	Computer Replacement	1,540	1,540	1,540	1,540	2,050
Total Recreation Center Management		**455,210**	**611,490**	**612,670**	**684,460**	**710,330**
Recreation Center Aquatics						
208722-511000	Regular Salaries	239,230	268,960	268,960	246,770	261,720
208722-511100	Variable Salaries	224,073	303,660	303,660	329,180	342,340
208722-511200	Overtime Pay	6,224	12,000	12,000	10,000	10,000
208722-512000	FICA Expense	35,140	36,190	36,190	34,940	36,310
208722-512100	Retirement Contribution	13,259	16,640	16,640	16,040	17,010
208722-512200	Workers Compensation	5,816	4,100	6,000	3,910	4,090
208722-512300	Unemployment Compensation	2,129	-	-	-	-
208722-513000	Medical Insurance	37,659	55,490	55,490	43,960	48,250
208722-513100	Dental Insurance	2,727	3,850	3,850	2,860	2,920
208722-513200	Vision Insurance	634	800	800	650	660
208722-513300	Life, AD&D & LTD Insurance	1,977	2,390	2,390	1,890	1,880
208722-513400	Employee Assistance Plan	169	130	130	110	110
208722-520100	Office Supplies	98	250	250	250	250
208722-521100	Computer Supplies-Software	95	350	350	350	350
208722-522010	Operating Supplies-Chemicals	36,739	55,000	55,000	79,700	87,760
208722-522030	Operating Supplies-Medical	513	250	660	750	750
208722-522100	Operating Supplies-Signs	-	100	100	280	280
208722-522120	Operating Supplies-Safety	-	250	250	520	520
208722-522500	Non-Capital Furn/Equip/Tools	1,331	500	500	1,500	1,500
208722-522900	Miscellaneous Supplies	1,540	1,000	1,110	2,730	2,730
208722-523100	Uniforms and Clothing	1,944	1,800	1,800	1,800	1,800

208722-532000	Advertising/Marketing	524	550	550	1,100	1,100
208722-532200	Printing	142	400	400	750	750
208722-532220	Business and Auto Allowance	111	120	120	200	200
208722-532230	Dues/Subscriptions/Books	518	1,000	1,000	1,500	1,500
208722-535010	Communication Svcs-Cell Phone	534	600	600	70	70
208722-538101	Travel, Training, & Meetings	416	710	710	1,000	1,000
208722-540900	Prof Serv-Other	-	-	-	3,180	3,180
208722-547050	Prof Serv-Rec Cen Contractors	17,294	32,000	32,000	31,000	31,000
208722-547060	Prof Serv - Red Cross	3,772	3,500	3,630	3,500	3,500
208722-550020	Parts/Repairs/Maint-Equip	12,510	25,000	25,000	12,000	13,000
208722-580040	Computer Replacement	560	560	560	560	740
Total Recreation Center Aquatics		**647,677**	**828,150**	**830,700**	**833,050**	**877,270**
Fitness & Wellness						
208723-511000	Regular Salaries	94,689	95,950	95,950	102,610	108,820
208723-511100	Variable Salaries	149,341	232,300	232,300	215,800	224,430
208723-511200	Overtime Pay	2,679	6,000	6,000	5,000	5,000
208723-512000	FICA Expense	18,523	19,260	19,260	19,670	20,240
208723-512100	Retirement Contribution	5,212	5,740	5,740	6,670	7,070
208723-512200	Workers Compensation	6,189	2,480	2,480	2,160	2,260
208723-512300	Unemployment Compensation	5,890	-	-	-	-
208723-513000	Medical Insurance	16,111	16,830	16,830	17,540	19,240
208723-513100	Dental Insurance	1,389	1,410	1,410	1,380	1,410
208723-513200	Vision Insurance	272	270	270	270	280
208723-513300	Life, AD&D & LTD Insurance	813	830	830	870	870
208723-513400	Employee Assistance Plan	35	40	40	40	40
208723-520100	Office Supplies	791	500	500	1,100	1,100
208723-522500	Non-Capital Furn/Equip/Tools	1,641	1,500	1,810	16,500	3,300
208723-522900	Miscellaneous Supplies	1,018	750	1,000	1,650	1,650
208723-523100	Uniforms and Clothing	-	-	-	600	600
208723-532000	Advertising/Marketing	380	550	550	1,100	1,100
208723-532200	Printing	59	60	60	60	60
208723-532220	Business and Auto Allowance	83	100	100	150	150
208723-532230	Dues/Subscriptions/Books	5,719	7,680	7,680	7,680	7,680
208723-535010	Communication Svcs-Cell Phone	209	100	110	80	80
208723-538101	Travel, Training, & Meetings	95	410	410	810	810
208723-540900	Prof Serv-Other	10	-	-	-	-
208723-547050	Prof Serv-Rec Cen Contractors	8,014	7,800	11,780	26,000	26,000
208723-547060	Prof Serv - Red Cross	1,752	1,500	1,500	1,500	1,500
208723-580040	Computer Replacement	140	140	140	140	190
Total Fitness & Wellness		**321,055**	**402,200**	**406,750**	**429,380**	**433,880**
Youth Activities						
208724-511000	Regular Salaries	99,123	100,860	100,860	105,550	111,950
208724-511100	Variable Salaries	128,270	152,360	152,360	161,950	168,420
208724-511200	Overtime Pay	281	2,100	2,100	2,100	2,100
208724-512000	FICA Expense	17,009	18,610	18,610	20,160	21,120
208724-512100	Retirement Contribution	5,456	6,050	6,050	6,860	7,280
208724-512200	Workers Compensation	1,695	1,900	1,900	1,800	1,890
208724-513000	Medical Insurance	20,355	21,920	21,920	22,730	24,960
208724-513100	Dental Insurance	1,558	1,570	1,570	1,570	1,600
208724-513200	Vision Insurance	38	40	40	40	40
208724-513300	Life, AD&D & LTD Insurance	861	880	880	910	910
208724-513400	Employee Assistance Plan	32	30	30	30	30
208724-520100	Office Supplies	50	150	150	150	150
208724-522500	Non-Capital Furn/Equip/Tools	36	170	170	1,660	1,660
208724-522900	Miscellaneous Supplies	9,002	12,080	12,080	14,000	14,700
208724-523100	Uniforms and Clothing	-	390	390	500	550
208724-532000	Advertising/Marketing	195	550	550	1,100	1,100
208724-532200	Printing	107	310	310	310	310
208724-532220	Business and Auto Allowance	83	100	100	150	150
208724-532230	Dues/Subscriptions/Books	1,190	1,250	2,030	2,000	2,100
208724-535010	Communication Svcs-Cell Phone	249	100	400	280	290
208724-537410	Rec Center-Special Events	1,111	1,220	2,140	6,100	6,410
208724-538101	Travel, Training, & Meetings	187	350	500	710	710
208724-538200	Program Admission Fees	3,298	6,480	6,480	8,640	8,640
208724-538310	Youth Advisory Board	-	-	110	650	680
208724-540900	Prof Serv-Other	6,301	6,010	6,010	6,350	6,350
208724-547050	Prof Serv-Rec Cen Contractors	35,420	9,550	13,950	31,820	31,820
208724-550020	Parts/Repairs/Maint-Equip	23	200	200	200	200
208724-580040	Computer Replacement	140	140	140	140	190
Total Youth Activities		**332,068**	**345,370**	**352,030**	**398,460**	**416,310**
Memory Square Pool						
208725-511000	Regular Salaries	92,099	101,950	101,950	94,850	100,600
208725-511100	Variable Salaries	40,596	43,100	43,100	46,030	47,870
208725-511200	Overtime Pay	1,805	2,500	2,500	2,500	2,500
208725-512000	FICA Expense	9,981	10,330	10,330	10,150	10,660
208725-512100	Retirement Contribution	5,100	6,110	6,110	6,170	6,540
208725-512200	Workers Compensation	1,000	1,040	1,040	960	1,010
208725-513000	Medical Insurance	14,026	20,340	20,340	16,310	17,900
208725-513100	Dental Insurance	1,026	1,420	1,420	1,080	1,100
208725-513200	Vision Insurance	231	290	290	240	240
208725-513300	Life, AD&D & LTD Insurance	785	900	900	720	720
208725-513400	Employee Assistance Plan	38	50	50	40	40
208725-520100	Office Supplies	-	-	-	130	130

	208725-522010	Operating Supplies-Chemicals	9,333	8,000	8,000	12,650	13,910
	208725-522120	Operating Supplies-Safety	-	-	-	250	250
	208725-522500	Non-Capital Furn/Equip/Tools	422	350	350	740	740
	208725-522900	Miscellaneous Supplies	526	-	340	750	750
	208725-523100	Uniforms and Clothing	512	800	800	800	800
	208725-532000	Advertising/Marketing	198	210	260	1,100	1,100
	208725-532200	Printing	181	70	230	-	-
	208725-532220	Business and Auto Allowance	55	60	60	100	100
	208725-532230	Dues/Subscriptions/Books	3	-	-	-	-
	208725-535010	Communication Svcs-Cell Phone	291	160	160	160	160
	208725-535030	Comm Svcs-Internet/Cable	-	-	-	310	310
	208725-538101	Travel, Training, & Meetings	-	-	-	430	430
	208725-550020	Parts/Repairs/Maint-Equip	3,481	1,000	1,000	2,500	2,700
	208725-580040	Computer Replacement	-	-	-	-	-
Total Memory Square Pool			**181,689**	**198,680**	**199,230**	**198,970**	**210,560**
Youth Sports							
	208726-511000	Regular Salaries	99,102	102,080	102,080	108,550	115,120
	208726-511100	Variable Salaries	24,604	42,020	42,020	48,770	50,720
	208726-511200	Overtime Pay	0	3,000	3,000	3,000	3,000
	208726-512000	FICA Expense	9,275	10,650	10,650	11,810	12,430
	208726-512100	Retirement Contribution	5,455	6,130	6,130	7,060	7,480
	208726-512200	Workers Compensation	925	1,070	1,070	1,060	1,120
	208726-512300	Unemployment Compensation	159	-	-	-	-
	208726-513000	Medical Insurance	18,583	20,020	20,020	20,750	22,790
	208726-513100	Dental Insurance	1,424	1,430	1,430	1,440	1,470
	208726-513200	Vision Insurance	230	230	230	230	240
	208726-513300	Life, AD&D & LTD Insurance	859	870	870	910	910
	208726-513400	Employee Assistance Plan	30	30	30	30	30
	208726-520100	Office Supplies	101	100	100	200	200
	208726-522500	Non-Capital Furn/Equip/Tools	26	100	100	100	6,600
	208726-522900	Miscellaneous Supplies	9,734	11,990	11,990	15,980	15,980
	208726-523100	Uniforms and Clothing	-	-	-	300	300
	208726-532000	Advertising/Marketing	178	550	550	1,100	1,100
	208726-532200	Printing	-	50	50	-	-
	208726-532220	Business and Auto Allowance	83	100	100	170	170
	208726-532230	Dues/Subscriptions/Books	282	480	480	480	480
	208726-535010	Communication Svcs-Cell Phone	189	80	160	80	80
	208726-536040	Rentals-Other	-	3,750	3,750	7,500	7,500
	208726-538101	Travel, Training, & Meetings	-	1,060	1,060	1,060	1,060
	208726-540900	Prof Serv-Other	3,030	3,380	6,000	6,000	6,000
	208726-547050	Prof Serv-Rec Cen Contractors	28,871	20,000	20,000	20,000	20,000
	208726-580040	Computer Replacement	140	140	140	140	190
Total Youth Sports			**203,279**	**229,310**	**232,010**	**256,720**	**274,970**
Adult Sports							
	208727-511000	Regular Salaries	29,565	29,250	29,250	30,470	32,310
	208727-511100	Variable Salaries	-	1,360	1,360	1,460	1,510
	208727-512000	FICA Expense	2,163	2,170	2,170	2,330	2,460
	208727-512100	Retirement Contribution	1,629	1,750	1,750	1,980	2,100
	208727-512200	Workers Compensation	224	230	230	220	230
	208727-513000	Medical Insurance	4,290	4,780	4,780	4,640	5,090
	208727-513100	Dental Insurance	338	350	350	330	340
	208727-513200	Vision Insurance	57	60	60	60	60
	208727-513300	Life, AD&D & LTD Insurance	232	240	240	230	230
	208727-513400	Employee Assistance Plan	8	10	10	10	10
	208727-520100	Office Supplies	-	150	150	150	150
	208727-522500	Non-Capital Furn/Equip/Tools	-	100	200	100	100
	208727-522900	Miscellaneous Supplies	50	200	200	1,800	1,800
	208727-532000	Advertising/Marketing	178	550	550	1,100	1,100
	208727-532200	Printing	-	70	70	70	70
	208727-532220	Business and Auto Allowance	55	60	60	100	100
	208727-532230	Dues/Subscriptions/Books	83	80	80	80	80
	208727-535010	Communication Svcs-Cell Phone	178	80	80	80	80
	208727-538101	Travel, Training, & Meetings	-	100	100	570	570
	208727-540900	Prof Serv-Other	1,563	2,000	2,000	4,000	4,000
Total Adult Sports			**40,613**	**43,590**	**43,690**	**49,780**	**52,390**
Seniors							
	208728-511000	Regular Salaries	158,721	166,330	166,330	175,640	186,280
	208728-511100	Variable Salaries	2,258	3,800	3,800	3,970	4,130
	208728-511200	Overtime Pay	241	700	700	400	400
	208728-512000	FICA Expense	11,865	12,480	12,480	13,200	14,000
	208728-512100	Retirement Contribution	8,746	9,970	9,970	11,420	12,110
	208728-512200	Workers Compensation	1,223	1,280	1,280	1,220	1,290
	208728-513000	Medical Insurance	24,771	25,610	25,610	27,520	30,180
	208728-513100	Dental Insurance	1,934	1,940	1,940	1,940	1,970
	208728-513200	Vision Insurance	411	410	410	410	420
	208728-513300	Life, AD&D & LTD Insurance	1,406	1,440	1,440	1,520	1,520
	208728-513400	Employee Assistance Plan	63	60	60	60	60
	208728-520100	Office Supplies	175	460	460	700	700
	208728-522500	Non-Capital Furn/Equip/Tools	593	620	620	8,000	5,500
	208728-522900	Miscellaneous Supplies	2,364	5,750	5,750	8,800	8,800
	208728-523100	Uniforms and Clothing	6	10	10	410	410
	208728-525100	Auto Expense-Parts & Repairs	382	400	400	400	400
	208728-525300	Gas & Oil	453	300	1,000	440	440

	208728-532000	Advertising/Marketing	313	550	550	1,100	1,100
	208728-532200	Printing	42	500	650	1,500	1,500
	208728-532220	Business and Auto Allowance	83	90	90	170	170
	208728-532230	Dues/Subscriptions/Books	816	660	660	750	750
	208728-534000	Utility Services-Gas	8,745	7,800	7,800	4,200	4,200
	208728-534010	Utility Services-Electricity	15,995	14,800	14,800	8,700	8,700
	208728-535010	Communication Svcs-Cell Phone	944	750	750	1,200	1,200
	208728-535200	Postage	556	840	840	1,690	1,690
	208728-538101	Travel, Training, & Meetings	90	590	590	1,190	1,190
	208728-540300	Prof Serv-Custodial	6,853	21,500	21,500	12,500	12,500
	208728-540900	Prof Serv-Other	320	2,500	2,500	6,000	6,000
	208728-547050	Prof Serv-Rec Cen Contractors	6,093	8,000	8,000	9,000	9,000
	208728-547080	Prof Serv- Senior Transport	24,000	25,200	25,200	24,000	24,000
	208728-548010	Prof Serv-Bus Service	3,979	12,000	12,000	50,980	58,620
	208728-550020	Parts/Repairs/Maint-Equip	870	3,360	3,360	3,360	3,360
	208728-580030	Vehicle/Equipment Replacement	5,800	5,800	5,800	8,690	5,800
	208728-580040	Computer Replacement	840	840	840	840	1,120
Total Seniors			**291,951**	**337,340**	**338,190**	**391,920**	**409,510**
Senior Meals							
	208731-511000	Regular Salaries	58,034	57,310	57,310	59,770	63,390
	208731-511100	Variable Salaries	-	-	-	1,500	1,560
	208731-511200	Overtime Pay	285	650	650	720	720
	208731-512000	FICA Expense	4,037	3,930	3,930	4,250	4,500
	208731-512100	Retirement Contribution	3,212	3,440	3,440	3,930	4,170
	208731-512200	Workers Compensation	441	430	430	430	450
	208731-513000	Medical Insurance	15,123	16,080	16,080	16,850	18,480
	208731-513100	Dental Insurance	1,158	1,150	1,150	1,160	1,180
	208731-513200	Vision Insurance	199	200	200	200	200
	208731-513300	Life, AD&D & LTD Insurance	481	490	490	500	500
	208731-513400	Employee Assistance Plan	29	30	30	30	30
	208731-520100	Office Supplies	304	100	100	100	100
	208731-522500	Non-Capital Furn/Equip/Tools	139	250	15,590	6,250	250
	208731-522900	Miscellaneous Supplies	2,317	5,000	5,000	8,000	8,000
	208731-523100	Uniforms and Clothing	-	-	-	120	120
	208731-532000	Advertising/Marketing	351	500	500	1,100	1,100
	208731-532200	Printing	-	60	60	60	60
	208731-532220	Business and Auto Allowance	83	90	90	170	170
	208731-532230	Dues/Subscriptions/Books	3	170	170	170	170
	208731-535010	Communication Svcs-Cell Phone	698	250	350	600	600
	208731-538101	Travel, Training, & Meetings	-	730	730	730	730
	208731-540900	Prof Serv-Other	162,527	66,420	175,000	193,040	213,440
	208731-547070	Prof Serv-Senior Grants	12,501	5,300	5,300	5,300	5,300
	208731-547080	Prof Serv- Senior Transport	14,535	16,710	16,710	15,910	15,910
	208731-580040	Computer Replacement	140	140	140	140	190
Total Senior Meals			**276,597**	**179,430**	**303,450**	**321,030**	**341,320**
Nite at the Rec							
	208732-511100	Variable Salaries	-	22,600	-	-	-
	208732-512000	FICA Expense	-	1,310	-	-	-
	208732-512200	Workers Compensation	-	130	-	-	-
	208732-520100	Office Supplies	-	50	-	-	-
	208732-522900	Miscellaneous Supplies	-	4,500	-	-	-
	208732-523100	Uniforms and Clothing	-	250	-	-	-
	208732-532000	Advertising/Marketing	-	250	-	-	-
	208732-532200	Printing	-	50	-	-	-
	208732-532220	Business and Auto Allowance	-	50	-	-	-
	208732-535010	Communication Svcs-Cell Phone	-	130	-	-	-
	208732-536040	Rentals-Other	-	6,000	-	-	-
	208732-538101	Travel, Training, & Meetings	-	200	-	-	-
	208732-540900	Prof Serv-Other	-	3,000	-	-	-
Total Nite at the Rec			**-**	**38,520**	**-**	**-**	**-**
Memory Square Building Maintenance							
	208737-511000	Regular Salaries	7,642	8,340	8,340	8,820	9,350
	208737-511200	Overtime Pay	89	100	100	100	100
	208737-512000	FICA Expense	580	620	620	660	700
	208737-512100	Retirement Contribution	425	500	500	580	620
	208737-512200	Workers Compensation	202	200	200	250	260
	208737-513000	Medical Insurance	938	1,410	1,410	1,100	1,210
	208737-513100	Dental Insurance	55	80	80	60	70
	208737-513200	Vision Insurance	14	20	20	10	20
	208737-513300	Life, AD&D & LTD Insurance	63	70	70	80	80
	208737-513400	Employee Assistance Plan	3	-	-	-	-
	208737-522110	Operating Supplies-Janitorial	605	-	350	1,060	1,060
	208737-522500	Non-Capital Furn/Equip/Tools	3,142	-	-	-	-
	208737-522900	Miscellaneous Supplies	-	-	-	270	270
	208737-523100	Uniforms and Clothing	29	30	30	50	50
	208737-534000	Utility Services-Gas	8,669	6,000	6,000	8,240	8,240
	208737-534010	Utility Services-Electricity	7,107	6,000	6,000	9,050	9,050
	208737-534020	Utility Service-Trash Removal	561	530	530	530	530
	208737-534050	Utility Services-Water	300	1,750	1,750	6,370	6,370
	208737-535000	Communication Svcs-Telephone	2,075	1,590	1,590	1,590	1,590
	208737-535010	Communication Svcs-Cell Phone	41	50	50	70	70
	208737-540300	Prof Serv-Custodial	3,832	3,000	3,000	3,800	3,800
	208737-550000	Parts/Repairs/Maint-Bldgs/Fac	528	2,000	2,000	2,390	2,390

208737-550020	Parts/Repairs/Maint-Equip	-	200	200	1,060	1,060
208737-550070	Parts/Repairs/Maint-HVAC	-	-	-	270	270
208737-550100	Parts/Repairs/Maint-Software	-	-	-	140	140
208737-550130	Parts/Repairs/Maint-Security	-	600	600	600	600
208737-550140	Parts/Repairs/Maint-Painting	-	-	-	270	270
208737-550160	Parts/Repairs/Maint-Electrical	-	-	-	270	270
208737-550170	Parts/Repairs/Maint-Plumbing	250	200	2,800	1,060	1,060
208737-550180	Parts/Repairs/Maint-Lighting	-	-	-	270	270
208737-550200	Parts/Repairs/Maint-Pool Syst	2,415	200	200	1,060	1,060
Total Memory Square Building Maintenance		**39,564**	**33,490**	**36,440**	**50,080**	**50,830**
Athletic Fields Maintenance						
208754-511000	Regular Salaries	47,202	52,450	52,450	54,670	57,980
208754-511200	Overtime Pay	1,405	2,430	2,430	1,930	1,930
208754-512000	FICA Expense	3,599	3,930	3,930	4,100	4,330
208754-512100	Retirement Contribution	2,687	3,260	3,260	3,680	3,890
208754-512200	Workers Compensation	821	900	900	880	930
208754-513000	Medical Insurance	6,706	10,300	10,300	10,400	11,430
208754-513100	Dental Insurance	584	820	820	710	730
208754-513200	Vision Insurance	109	140	140	130	140
208754-513300	Life, AD&D & LTD Insurance	389	460	460	410	410
208754-513400	Employee Assistance Plan	19	30	30	30	30
208754-522010	Operating Supplies-Chemicals	-	100	100	250	250
208754-522120	Operating Supplies-Safety	-	100	100	250	250
208754-522170	Operating Supplies - Tree Repl	-	-	-	2,500	2,500
208754-522190	Operating Supplies-Ballfield	3,484	9,400	9,400	8,000	6,000
208754-522500	Non-Capital Furn/Equip/Tools	1,883	1,530	2,600	1,700	1,700
208754-522900	Miscellaneous Supplies	607	200	200	1,000	1,000
208754-523100	Uniforms and Clothing	318	300	400	830	830
208754-532220	Business and Auto Allowance	55	60	60	250	250
208754-534010	Utility Services-Electricity	32,183	29,000	29,000	30,000	30,000
208754-534020	Utility Service-Trash Removal	1,037	1,500	1,500	1,500	1,500
208754-534050	Utility Services-Water	7,417	8,000	20,000	40,000	40,000
208754-535010	Communication Svcs-Cell Phone	255	250	250	250	250
208754-535030	Comm Svcs-Internet/Cable	328	-	350	-	-
208754-536000	Rentals-Equipment	12,672	6,000	6,000	8,000	6,000
208754-538101	Travel, Training, & Meetings	-	500	500	500	500
208754-540300	Prof Serv-Custodial	-	500	500	2,000	7,340
208754-540900	Prof Serv-Other	17,642	9,000	9,000	20,000	20,000
208754-547030	Prof Serv-Landscape Maint.	1,554	2,000	2,000	1,000	1,000
208754-547031	Prof Serv - Land Maint - Bridge House	-	-	1,300	8,000	-
208754-550000	Parts/Repairs/Maint-Bldgs/Fac	99,844	1,500	1,500	1,500	1,500
208754-550020	Parts/Repairs/Maint-Equip	89	500	500	1,000	1,000
208754-550030	Parts/Repairs/Maint-Grounds	3,450	2,500	2,500	5,000	5,000
208754-550260	Parts/Repairs/Maint-Ground Irr	2,484	2,500	2,500	2,500	2,500
Total Athletic Fields Maintenance		**248,820**	**150,160**	**164,980**	**212,970**	**211,170**
Capital - Aquatics						
208535-620128	Aquatics Amenity Updates	16,060	12,000	12,000	-	-
208535-620139	Miracote Deck	-	-	-	40,000	-
208535-620140	Chlorine Enclosure	-	-	-	22,000	-
208535-640139	Rec Center Pool Vacuums	-	-	-	15,000	-
208535-640144	Pump Replacements	-	15,000	15,000	15,000	15,000
208535-640154	Memory Pool Heaters	-	-	-	60,000	-
208535-640155	Memory Square Pool Filters	-	-	-	37,000	-
Total Capital - Aquatics		**16,060**	**27,000**	**27,000**	**189,000**	**15,000**
Capital - Athletic Fields						
208538-630101	Irrigation Improvements (%)	135,150	-	-	-	-
208538-640001	Parks Equipment Replacement (10%)	9,501	10,000	10,000	10,000	10,000
Total Capital - Athletic Fields		**144,652**	**10,000**	**10,000**	**10,000**	**10,000**
Capital - Recreation Center Building						
208539-620129	Family Locker Room Doors	4,662	-	-	-	-
208539-620135	Imperial/Hecla Room Divider	-	11,500	-	-	-
208539-620141	Pool Area Double Doors	-	-	-	13,200	-
208539-620142	Locker Room Upgrades	-	-	-	11,000	-
208539-620143	Roof Replacement	-	-	-	700,000	-
208539-630170	Track Remediation	-	-	-	-	210,000
208539-640123	Rec Center Equipment Replacement	30,338	70,000	70,000	75,000	100,000
208539-640143	Radio System for Staff	-	-	-	7,700	-
208539-640156	Cameras	-	-	-	36,300	-
208539-640157	Rec Center HVAC Replacement	-	-	-	25,000	720,000
208539-650114	Partition Replacement	11,690	-	-	-	-
Total Capital - Recreation Center Building		**46,690**	**81,500**	**70,000**	**868,200**	**1,030,000**
Total Recreation Center Fund Expenditures		**4,194,382**	**4,495,300**	**4,618,560**	**5,902,820**	**6,084,100**
Ending Fund Balance		**2,136,708**	**2,713,018**	**2,752,638**	**2,263,208**	**1,790,228**

City of Louisville

2023-2024 Biennial Operating & Capital Budget

Capital Project Funds

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City of Louisville, Colorado
2023-2024 Biennial Budget
Capital Projects Fund

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Fund Balance		6,662,286	7,815,213	7,815,213	5,692,733	6,820,113
General Revenue						
301001-413100	Sales Tax	5,017,664	5,519,430	5,619,780	6,041,260	6,343,320
301001-413101	Sales Tax Business Assistance	(7,016)	(58,260)	(58,230)	(72,030)	(72,030)
301001-413200	Use Tax - Consumer	581,306	653,970	653,970	719,370	769,730
301001-413201	Consumer Use Tax Bus Assist	(1,280)	(13,410)	(68,350)	(67,350)	(6,350)
301001-415100	Use Tax - Building Materials	2,006,532	1,254,990	1,474,200	847,220	1,025,730
301001-415101	Use Tax - Business Assistance	(305,249)	-	(101,330)	-	-
301001-415130	Use Tax - Site Improvements	98,315	25,150	16,440	16,440	16,440
301001-433000	Grant Revenues	1,966,718	2,081,200	2,081,200	5,740,000	3,810,000
301001-441530	Patio Rentals	-	32,000	32,000	32,000	32,000
301001-461000	Miscellaneous Revenues	-	5,000	-	-	-
301001-461100	Interest Earnings	39,752	12,230	81,890	98,910	121,560
301001-461110	Net Incr (Decr) in Fair Value	(40,111)	-	-	-	-
301001-462110	Lease Revenue - Nextel	24,800	22,000	22,000	22,000	22,000
301001-463100	Real Property Rental Income	40,208	40,210	40,210	40,210	40,210
301001-464111	Capital Contribution from URD	-	100,000	100,000	1,047,200	10,000
301001-465100	Insurance Recovery	-	161,020	161,020	-	-
Total General Revenue		**9,421,638**	**9,835,530**	**10,054,800**	**14,465,230**	**12,112,610**
Interfund Transfers						
301001-980101	Xfer from General Fund	-	3,000,000	3,000,000	3,000,000	-
301001-980302	Tfer from Impact Fee Fund	191,500	194,410	406,710	166,300	215,410
Total Interfund Transfers		**191,500**	**3,194,410**	**3,406,710**	**3,166,300**	**215,410**
Total Capital Projects Fund Revenue		**9,613,138**	**13,029,940**	**13,461,510**	**17,631,530**	**12,328,020**
Central Fund-Wide Charges						
301110-511000	Regular Salaries	255,235	441,290	441,290	325,590	345,090
301110-511200	Overtime Pay	197	100	100	-	-
301110-512000	FICA Expense	19,026	31,970	31,970	23,870	25,200
301110-512100	Retirement Contribution	14,586	26,890	26,890	21,960	23,250
301110-512200	Workers Compensation	2,092	4,200	4,200	2,390	2,520
301110-513000	Medical Insurance	28,574	68,380	68,380	41,000	45,030
301110-513100	Dental Insurance	1,658	4,460	4,460	2,370	2,420
301110-513200	Vision Insurance	448	900	900	620	640
301110-513300	Life, AD&D & LTD Insurance	2,137	3,770	3,770	2,520	2,520
301110-513400	Employee Assistance Plan	74	140	140	100	100
301110-532220	Business and Auto Allowance	664	550	550	500	500
301110-535010	Communication Svcs-Cell Phone	554	500	500	710	710
301110-540410	Prof Serv-Investment Fee	4,006	5,000	5,000	3,500	3,500
301110-540415	Prof Serv-Bank Charges	2,505	3,000	3,000	3,900	3,900
Total Central Fund-Wide Charges		**331,755**	**591,150**	**591,150**	**429,030**	**455,380**
Capital - Sustainability						
301103-600023	Community Gardens	-	-	-	-	-
301103-620133	Building Energy Efficiency	41,038	558,960	558,960	-	-
301103-630131	Recycling Cans for Park Sites (%)	4,804	-	-	-	-
301103-630167	Municipal Electrification	-	-	-	1,500,000	1,500,000
301103-660025	Decorative Streetlight LED Conversion	118,409	120,000	120,000	-	-
301103-640030	Electric Vehicle Charging Station	23,979	22,420	22,420	48,400	26,400
301103-660293	Downtown Streetlight Conversion	-	-	-	480,000	-
Total Capital - Sustainability		**188,229**	**701,380**	**701,380**	**2,028,400**	**1,526,400**
Capital - Community Design						
301161-640000	Motor Vehicle/Road Equipment	-	35,000	35,000	-	-
Total Capital - Community Design		**-**	**35,000**	**35,000**	**-**	**-**
Capital - Information Technology						
301173-650035	ERP System	640	-	-	-	-
301173-650058	City-Wide Telephone Syst Upgr	-	-	-	125,000	-
301173-650098	IT Core Switching Fabric Upgrades	-	-	-	-	100,000
301173-650099	Storage, Server, & Backup Refresh	-	-	-	135,000	-
301173-650102	Server Backup Solution Refresh	83,610	-	-	-	-
301173-650103	City-Wide Security Additions	40,942	34,060	34,060	-	-
301173-650104	City-Wide WiFi Refresh	-	38,000	38,000	-	-
301173-650112	EnerGov Records to LaserFiche	19,112	-	-	-	-
301173-660258	Middle Mile Fiber	-	75,000	75,000	-	54,000
Total Capital - Information Technology		**144,305**	**147,060**	**147,060**	**260,000**	**154,000**
Capital - General Facilities						
301191-620134	City Hall Elevator Modernization	-	135,000	135,000	-	-
301191-620136	Lactation Pod	10,995	-	-	-	-
301191-620137	Planning Dept. Improvements	28,361	-	-	-	-
301191-620144	City Services Roof Repairs	-	-	-	35,000	-
301191-640001	Machinery & Equipment (%)	-	-	-	30,000	-
301191-650109	Fleet Scan Tool Replacement	6,367	-	-	-	-

301191-650110	City Hall Mass Notification System	-	65,000	65,000	-	-
Total Capital - General Facilities		**45,723**	**200,000**	**200,000**	**65,000**	**-**
Capital - Patrol & Investigations						
301211-620116	Police Dept Basement Restrooms & Lockers	351,397	598,330	598,330	-	-
301211-620118	Police Dept Basement Sleep Room	13,357	-	-	-	-
301211-640114	FM Radio Stations	1,454	-	-	-	-
301211-640145	Taser Replacements	13,940	64,160	64,160	-	-
301211-640150	Fingerprint Machine	17,382	-	-	-	-
301211-650105	Additional Features for BRAZO System	-	11,000	11,000	-	-
301211-650106	Bi-Directional 700-800 Amplifier	-	187,000	187,000	-	-
301211-650107	Communication Equipment for EOC	-	29,500	29,500	-	-
301211-650113	In-Car Video System	-	99,940	99,940	-	-
Total Capital - Patrol & Investigations		**397,529**	**989,930**	**989,930**	**-**	**-**
Capital - Municipal Court						
301216-620111	Court Security Project	-	22,700	22,700	-	-
Total Capital - Municipal Court		**-**	**22,700**	**22,700**	**-**	**-**
Capital - Police Department Building Maintenance						
301219-620120	Police Dept Electrical Work	12,368	32,630	32,630	-	-
301219-620131	Police Carport with Solar	2,570	262,430	262,430	-	-
301219-620147	Police/Court HVAC Replacement	-	-	-	-	300,000
301219-620148	Police/Court Roof Replacement	-	-	-	-	274,000
Total Capital - Police Department Builidng Maintenance		**14,938**	**295,060**	**295,060**	**-**	**574,000**
Capital - Planning & Engineering						
301311-630138	Bus Stop Improvements	40,000	-	-	-	-
301311-630141	Downtown ADA Project	-	-	-	120,000	-
301311-660202	Railroad Quiet Zones	1,735,535	1,517,970	1,517,970	-	-
Total Capital - Planning & Engineering		**1,775,535**	**1,517,970**	**1,517,970**	**120,000**	**-**
Capital - Transportation						
301312-630144	Transportation Master Plan	384,831	-	-	-	-
301312-640000	Motor Vehicle/Road Equipment	175,796	-	-	-	-
301312-640001	Machinery & Equipment (%)	-	-	-	62,250	-
301312-660012	Pavement Booster Program	3,799,492	5,780,760	5,780,760	4,536,000	6,536,000
301312-660022	Concrete Replacement	32,302	96,000	96,000	102,000	108,000
301312-660064	Bridge Inspection Follow-Up Repairs	85,952	-	-	-	-
301312-660222	SH42 Short Intersection Construction	52,353	274,780	-	5,000,000	3,000,000
301312-660256	Downtown Ornamental Light Replacement	16,001	18,660	18,660	-	-
301312-660278	SBR Pedestrian Improvements	324,846	1,888,100	1,888,100	-	-
301312-660280	Street Lighting Safety Upgrades	1,290	89,710	89,710	-	-
301312-660281	Signal Cabinet Upgrades	-	-	-	85,000	85,000
301312-660288	Future 42 Study	330,726	398,330	398,330	-	-
301312-660291	Guardrail Replacement (Fire)	-	123,000	123,000	-	-
301312-660294	Pavement Crackseal	-	-	-	200,000	210,000
Total Capital - Transportation		**5,203,587**	**8,669,340**	**8,394,560**	**9,985,250**	**9,939,000**
Capital - Streetscapes						
301313-630143	Median Landscape Renovations	-	-	-	680,000	680,000
301313-630140	Downtown Conduit & Paver Repair	-	-	-	420,800	181,400
301313-640000	Motor Vehicle/Road Equipment (40%)	-	-	-	32,000	-
301313-660103	Median Improvements	-	300,000	300,000	-	-
301313-660226	Downtown Clay/Concrete Paver Replacement	-	-	-	-	-
301313-660254	Utility Undergrounding	50,000	1,111,200	1,111,200	1,300,000	-
Total Capital - Streetscapes		**50,000**	**1,411,200**	**1,411,200**	**2,432,800**	**861,400**
Capital - Snow & Ice Removal						
301314-640001	Machinery & Equipment (%)	-	20,550	20,550	55,000	20,000
301314-640135	Snow & Ice Attachment	28,430	-	-	-	-
301314-640140	Sander Box Leg Kit	9,195	-	-	-	-
Total Capital - Snow & Ice Removal		**37,625**	**20,550**	**20,550**	**55,000**	**20,000**
Capital - Parks						
301511-630048	Playground Replacement (60%)	-	30,000	30,000	600,000	300,000
301511-630101	Parks Irrigation Upgrades/Site Improvements (50	-	-	-	140,000	345,000
301511-630118	Tennis Court Renovations	-	-	-	160,000	-
301511-640001	Parks Equipment Replacement (%)	19,003	20,000	20,000	-	-
301511-640142	Wood Chipper (%)	-	38,250	38,250	-	-
301511-660292	Public Landscape Improvements (30%)	-	-	-	17,100	17,100
Total Capital - Parks		**19,003**	**88,250**	**88,250**	**917,100**	**662,100**
Capital - Open Space Trail Maintenance						
301524-630158	Fence Replacement - 1501 Empire	-	320,000	320,000	-	-
301524-660252	Coyote Run Slope Mitigation (50%)	642	-	-	-	-
301524-660290	Open Space/Trail Improvements	-	150,000	150,000	-	-
Total Capital - Open Space Trail Maintenance		**642**	**470,000**	**470,000**	**-**	**-**
Capital - Golf Course						
301537-620132	Golf Maintenance Facility Improvements	-	147,500	200,000	-	-
301537-630115	Cart Path Improvement & Repairs	-	-	-	-	141,000
301537-630161	Driving Range Improvements (Fire)	33,141	38,020	38,020	-	-
301537-630168	Short Game Area Upgrade (50%)	-	-	-	5,000	36,250
301537-630169	Practice Putting Green Enlargement (50%)	-	-	-	-	5,000
301537-640001	Machinery & Equipment	3,986	20,550	20,550	23,210	-
301537-640146	Golf Course Pond Aerator	11,000	-	-	-	-

301537-660299	Coal Creek Lane Cul De Sac Paving	-	-	-	-	175,000
301537-670000	Water Rights Acquisition	-	120,000	120,000	-	-
Total Capital - Golf Course		**48,127**	**326,070**	**378,570**	**28,210**	**357,250**
Capital - Library Services						
301551-620036	Library Building Improvements	-	-	-	-	241,240
301551-620138	Library Children's Activity Room	-	31,600	31,600	-	-
301551-630164	Library Plaza Improvements	-	122,500	122,500	-	-
301551-640030	Library Electric Vehicle Charging Station	10,393	-	-	-	-
301551-640158	Library Water Heater Replacement	-	-	-	5,000	25,000
Total Capital - Library Services		**10,393**	**154,100**	**154,100**	**5,000**	**266,240**
Capital - Museum Services						
301552-620113	Historical Museum Structural Work (%)	-	24,400	24,400	-	-
301552-620130	Museum HVAC Replacement	36,670	-	-	-	-
Total Capital - Museum Servcies		**36,670**	**24,400**	**24,400**	**-**	**-**
Capital - Cultural Arts & Special Events						
301553-620114	Center for the Arts Restoration	24,200	-	-	-	-
301553-620145	Arts Center Fire Detection System	-	-	-	30,000	-
Total Capital - Cultural Arts & Special Events		**24,200**	**-**	**-**	**30,000**	**-**
Capital - Business Retention & Development						
301651-630137	Downtown Patio Program Expansion	-	12,000	-	-	-
Total Capital - Business Retention & Development		**-**	**12,000**	**-**	**-**	**-**
Interfund Transfers						
301910-990208	Transfer to Recreation Fund	131,950	135,860	142,110	148,360	153,550
Total Interfund Transfers		**131,950**	**135,860**	**142,110**	**148,360**	**153,550**
Total Capital Projects Fund Expenditures		**8,460,211**	**15,812,020**	**15,583,990**	**16,504,150**	**14,969,320**
Ending Fund Balance		**7,815,213**	**5,033,133**	**5,692,733**	**6,820,113**	**4,178,813**

City of Louisville, Colorado
2023-2024 Biennial Budget
Impact Fee Fund

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Fund Balance		195,703	195,501	195,501	32,251	41,521
General Revenue						
302001-461100	Interest Earnings	344	2,940	5,810	6,710	7,710
302001-461110	Net Incr (Decr) in Fair Value	(2,360)	-	-	-	-
Total General Revenue		**(2,016)**	**2,940**	**5,810**	**6,710**	**7,710**
Transportation Revenue						
302031-446100	Impact Fee - Transportation	191,669	194,060	234,680	149,190	217,230
Total Transportation Revenue		**191,669**	**194,060**	**234,680**	**149,190**	**217,230**
Parks Revenue						
302051-446500	Impact Fee - Parks and Trails	77,120	12,650	34,570	197,500	82,190
Total Parks Revenue		**77,120**	**12,650**	**34,570**	**197,500**	**82,190**
Cultural Services Revenue						
302055-446400	Impact Fee - Library	1,701	130	130	4,360	1,940
Total Cultural Services Revenue		**1,701**	**130**	**130**	**4,360**	**1,940**
Total Impact Fee Fund Revenue		**268,474**	**209,780**	**275,190**	**357,760**	**309,070**
Impact Fee Administration & Operations						
302120-540410	Prof Serv-Investment Fee	177	500	500	300	300
Total Impact Fee Administration & Operations		**177**	**500**	**500**	**300**	**300**
Interfund Transfers						
302910-990201	Transfer to Open Space & Parks	77,000	19,730	31,230	181,890	97,330
302910-990304	Transfer to Cap Project-Lib	-	270	195,330	3,940	2,260
302910-990307	Transfer to Cap Project-Transp	191,500	194,140	211,380	162,360	213,150
Total Interfund Transfers		**268,500**	**214,140**	**437,940**	**348,190**	**312,740**
Total Impact Fee Fund Expenditures		**268,677**	**214,640**	**438,440**	**348,490**	**313,040**
Ending Fund Balance		**195,501**	**190,641**	**32,251**	**41,521**	**37,551**

City of Louisville, Colorado
2023-2024 Biennial Budget
Recreation Center Construction Fund

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Fund Balance		213,046	212,616	212,616	120,000	-
Recreation Revenue						
303053-461100	Interest Earnings	843	-	-	-	-
303053-461110	Net Incr (Decr) in Fair Value	(1,083)	-	-	-	-
Total Recreation Revenue		**(239)**	**-**	**-**	**-**	**-**
Total Recreation Center Construction Fund Revenue		**(239)**	**-**	**-**	**-**	**-**
Recreation Center Construction Administration & Operatior						
303110-540410	Prof Serv-Investment Fee	191	-	-	-	-
Total Recreation Center Construction Administration & Ope		191	-	-	-	-
Capital Outlay - Recreation						
303120-620106	Rec Center Construction	-	93,500	93,500	-	-
Total Capital Outlay - Recreation		**-**	**93,500**	**93,500**	**-**	**-**
Interfund Transfers						
303910-990402	Transfer to Rec Ctr Debt Service Fund	-	-	-	120,000	-
Total Interfund Transfers		**-**	**-**	**-**	**120,000**	**-**
Total Recreation Center Construction Fund Expenditures		**191**	**93,500**	**93,500**	**120,000**	**-**
Ending Fund Balance		**212,615**	**119,116**	**119,116**	**-**	**-**

2023-2024 Biennial Operating & Capital Budget

Debt Service Fund

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City of Louisville, Colorado
2023-2024 Biennial Budget
Recreation Center Debt Service Fund

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Fund Balance		204,031	378,096	378,096	763,018	1,163,391
General Revenue						
402001-411000	Property Tax	1,907,233	2,100,280	2,090,870	1,966,690	2,115,700
402001-419200	Penalty & Int on Delq Taxes	5,912	5,000	5,912	5,912	5,912
402001-461100	Interest Earnings	5,176	31,270	30,940	49,970	73,910
402001-461110	Net Incr (Decr) in Fair Value	(1,923)	-	-	-	-
Total General Revenue		**1,916,398**	**2,136,550**	**2,127,722**	**2,022,572**	**2,195,522**
Interfund Transfers						
402001-980303	Transfer from Rec Ctr Construction Fund	-	-	-	120,000	-
Total Interfund Transfers		**-**	**-**	**-**	**120,000**	**-**
Total Recreation Center Debt Service Fund Revenue		**1,916,398**	**2,136,550**	**2,127,722**	**2,142,572**	**2,195,522**
Debt Service						
402111-538250	Bond Maint Fees-Paying Agent	300	300	300	300	300
402111-540410	Prof Serv-Investment Fee	433	300	300	300	300
402111-570100	Principal-Bonds	735,000	765,000	765,000	795,000	825,000
402111-570500	Interest-Bonds	1,006,600	977,200	977,200	946,600	914,800
Total Debt Service		**1,742,333**	**1,742,800**	**1,742,800**	**1,742,200**	**1,740,400**
Total Recreation Center Debt Service Fund Expenditures		**1,742,333**	**1,742,800**	**1,742,800**	**1,742,200**	**1,740,400**
Ending Fund Balance		**378,097**	**771,846**	**763,018**	**1,043,390**	**1,618,513**

City *of* Louisville

2023-2024 Biennial Operating & Capital Budget

Enterprise Funds

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City of Louisville, Colorado
2023-2024 Biennial Budget
Water Utility Fund

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Working Capital (Budget Basis)		18,838,410	17,757,426	17,757,426	19,945,716	17,028,816
Utilities Revenue						
501032-433000	Grant Revenues	5,000	-	-	-	-
501032-443010	Unclassified Charges for Servs	39,928	50,000	39,930	39,930	39,930
501032-443100	Commercial Users Fee	2,594,343	2,469,960	2,470,000	2,470,000	2,570,040
501032-443200	Residential User Fee	3,580,520	2,726,160	3,420,000	3,420,000	3,559,880
501032-443610	Tap Fees	2,959,277	702,200	2,172,400	2,677,310	2,176,790
501032-443900	Delinquent Charges	11,692	27,700	11,690	11,690	11,690
501032-461000	Miscellaneous Revenues	51,495	50,000	50,000	50,000	50,000
501032-461100	Interest Earnings	76,178	206,410	219,610	316,430	252,380
501032-461110	Net Incr (Decr) in Fair Value	(94,838)	-	-	-	-
501032-462140	Water Lease User Fees	32,315	-	-	-	-
501032-462150	Solar Powr Renew Energy Credit	66,201	62,000	62,000	62,000	62,000
501032-463100	Real Property Rental Income	40,208	40,210	40,210	40,210	40,210
501032-465100	Insurance Recovery	1,900	1,669,260	1,784,760	-	-
501032-469100	Cash Over/Short	(10)	-	-	-	-
501032-492100	Proceeds from Sale of Assets	9,500	-	6,150,000	-	-
Total Utilities Revenue		**9,373,709**	**8,003,900**	**16,420,600**	**9,087,570**	**8,762,920**
Interfund Transfers						
501032-980101	Xfer from General Fund	-	309,460	300,570	-	-
Total Interfund Transfers		**-**	**309,460**	**300,570**	**-**	**-**
Total Water Utility Fund Revenue		**9,373,709**	**8,313,360**	**16,721,170**	**9,087,570**	**8,762,920**
Central Fund-Wide Charges						
501110-511000	Regular Salaries	371,887	464,310	464,310	379,660	400,700
501110-511200	Overtime Pay	3,795	2,700	2,700	1,000	1,000
501110-512000	FICA Expense	26,970	32,410	32,410	26,090	27,170
501110-512100	Retirement Contribution	25,233	31,350	31,350	31,110	32,670
501110-512200	Workers Compensation	3,206	3,800	3,800	2,630	2,760
501110-513000	Medical Insurance	35,290	55,580	55,580	34,960	38,350
501110-513100	Dental Insurance	2,308	3,730	3,730	2,290	2,330
501110-513200	Vision Insurance	550	760	760	540	550
501110-513300	Life, AD&D & LTD Insurance	2,586	3,400	3,400	2,460	2,460
501110-513400	Employee Assistance Plan	148	110	110	80	80
501110-520100	Office Supplies	-	-	-	80	80
501110-522909	Marshall Fire - Supplies	18,154	869,260	869,260	-	-
501110-532100	Insurance	67,756	70,730	78,120	97,650	112,300
501110-532220	Business and Auto Allowance	3,419	2,750	2,750	2,560	2,560
501110-532909	Marshall Fire - Services	-	800,000	800,000	-	-
501110-535010	Communication Svcs-Cell Phone	974	1,000	1,000	500	500
501110-538170	Refunds	2,200	3,600	3,600	3,600	3,600
501110-540100	Prof Serv-Audit	21,245	20,000	20,000	20,000	20,000
501110-540410	Prof Serv-Investment Fee	8,688	8,500	8,500	6,300	6,300
501110-540415	Prof Serv-Bank Charges	9,135	9,000	9,000	7,200	7,200
501110-542000	Legal-General	8,618	5,000	5,000	7,000	7,000
Total Central Fund-Wide Charges		**612,162**	**2,387,990**	**2,395,380**	**625,710**	**667,610**
Utility Billing						
501210-511000	Regular Salaries	30,815	37,130	37,130	41,520	44,020
501210-511200	Overtime Pay	3,032	4,200	4,200	3,000	3,000
501210-512000	FICA Expense	2,533	2,970	2,970	3,310	3,500
501210-512100	Retirement Contribution	1,852	2,410	2,410	2,890	3,060
501210-512200	Workers Compensation	984	940	940	1,280	1,360
501210-513000	Medical Insurance	5,113	6,820	6,820	7,770	8,530
501210-513100	Dental Insurance	338	450	450	420	420
501210-513200	Vision Insurance	72	90	90	90	90
501210-513300	Life, AD&D & LTD Insurance	283	320	320	370	370
501210-513400	Employee Assistance Plan	16	20	20	20	20
501210-520100	Office Supplies	-	100	100	100	100
501210-523100	Uniforms and Clothing	180	180	180	170	170
501210-532200	Printing	3,437	7,000	7,000	4,000	4,000
501210-535010	Communication Svcs-Cell Phone	324	300	300	150	150
501210-535200	Postage	18,097	15,000	15,000	15,000	15,000
501210-540415	Prof Serv-Bank Charges	43,705	32,000	32,000	37,000	37,000
501210-540900	Prof Serv-Other	42,005	40,000	40,000	41,500	41,500
501210-550020	Parts/Repairs/Maint-Equip	110	1,000	1,000	1,000	1,000
501210-550100	Parts/Repairs/Maint-Software	5,949	6,500	6,500	6,500	6,500
Total Utility Billing		**158,845**	**157,430**	**157,430**	**166,090**	**169,790**
Water Utility Engineering						
501422-511000	Regular Salaries	63,781	84,820	84,820	88,220	93,560
501422-511200	Overtime Pay	1,723	900	900	500	500
501422-512000	FICA Expense	4,889	6,340	6,340	6,590	6,900
501422-512100	Retirement Contribution	3,539	5,140	5,140	5,770	6,110
501422-512200	Workers Compensation	672	900	900	880	940
501422-513000	Medical Insurance	6,750	9,170	9,170	10,060	11,040
501422-513100	Dental Insurance	390	560	560	660	680
501422-513200	Vision Insurance	126	150	150	150	150
501422-513300	Life, AD&D & LTD Insurance	499	650	650	680	680
501422-513400	Employee Assistance Plan	20	20	20	20	20
501422-520100	Office Supplies	476	460	460	460	460
501422-521000	Computer Supplies	20	20	20	20	20

501422-521100	Computer Supplies-Software	26	100	100	100	100
501422-521200	Non-Capital Computer Hardware	648	-	-	-	-
501422-522120	Operating Supplies-Safety	64	60	60	60	60
501422-522500	Non-Capital Furn/Equip/Tools	440	300	300	300	300
501422-522900	Miscellaneous Supplies	41	100	100	230	230
501422-532200	Printing	101	300	300	300	300
501422-532230	Dues/Subscriptions/Books	679	500	500	500	500
501422-535010	Communication Svcs-Cell Phone	229	200	200	200	200
501422-540910	Prof Serv-Consulting	22	-	-	160	160
501422-550090	Parts/Repairs/Maint-Copiers	336	500	500	300	300
Total Water Utility Engineering		**85,473**	**111,190**	**111,190**	**116,160**	**123,210**
Water Plant Operations						
501461-511000	Regular Salaries	490,296	522,790	522,790	531,160	563,320
501461-511100	Variable Salaries	33,454	92,080	92,080	82,460	85,750
501461-511200	Overtime Pay	32,471	40,000	40,000	35,000	38,000
501461-512000	FICA Expense	41,377	47,900	47,900	48,560	51,390
501461-512100	Retirement Contribution	28,531	35,220	35,220	36,800	39,090
501461-512200	Workers Compensation	9,234	10,690	10,690	9,790	10,360
501461-512300	Unemployment Compensation	558	-	-	-	-
501461-513000	Medical Insurance	73,957	73,680	73,680	85,280	93,480
501461-513100	Dental Insurance	4,765	4,610	4,610	5,040	5,140
501461-513200	Vision Insurance	1,105	1,060	1,060	1,160	1,190
501461-513300	Life, AD&D & LTD Insurance	4,072	4,370	4,370	4,690	4,690
501461-513400	Employee Assistance Plan	345	220	220	220	220
501461-520100	Office Supplies	914	1,000	1,000	1,550	1,550
501461-521000	Computer Supplies	94	300	300	450	450
501461-521200	Non-Capital Computer Hardware	310	2,000	2,000	2,100	2,100
501461-522010	Operating Supplies-Chemicals	294,900	275,000	275,000	440,000	480,000
501461-522020	Operating Supplies-Laboratory	36,495	30,000	30,000	35,000	35,000
501461-522100	Operating Supplies-Signs	140	300	300	300	300
501461-522120	Operating Supplies-Safety	4,617	4,000	4,000	4,200	4,200
501461-522500	Non-Capital Furn/Equip/Tools	1,723	2,500	2,500	2,500	3,000
501461-522900	Miscellaneous Supplies	863	1,000	1,000	1,000	1,000
501461-523100	Uniforms and Clothing	1,557	2,000	2,000	2,000	2,000
501461-525100	Auto Expense-Parts & Repairs	1,270	5,000	5,000	5,000	5,000
501461-525200	Auto Expense-Tires	-	750	750	1,200	1,200
501461-525300	Gas & Oil	6,154	6,500	6,500	9,430	9,430
501461-532200	Printing	3,265	3,750	3,750	4,250	4,250
501461-532230	Dues/Subscriptions/Books	11,288	12,500	12,500	12,500	12,500
501461-535010	Communication Svcs-Cell Phone	1,903	2,000	2,000	5,500	5,500
501461-535030	Comm Svcs-Internet/Cable	963	800	800	1,000	1,000
501461-535200	Postage	3,985	3,800	3,800	4,000	4,000
501461-536000	Rentals-Equipment	-	250	250	250	250
501461-536010	Rentals-Uniform	13,368	12,000	12,000	14,500	14,500
501461-537050	Water Week Education	-	500	500	750	750
501461-538101	Travel, Training, & Meetings	2,833	4,000	4,000	5,000	5,000
501461-538502	BOD TSS Surcharge	60,994	38,000	38,000	38,000	38,000
501461-540160	Prof Serv-Laboratory	17,155	30,000	30,000	30,000	30,000
501461-540170	Prof Serv-Info Systems	25,617	40,000	40,000	40,000	40,000
501461-540190	Prof Serv-Lead/Copper	304	14,500	14,500	13,500	13,500
501461-540585	Prof Serv-Sludge Removal	2,168	30,000	30,000	45,000	45,000
501461-540900	Prof Serv-Other	26,541	5,750	5,750	30,000	30,000
501461-540910	Prof Serv-Consulting	2,000	500	500	2,000	2,000
501461-550020	Parts/Repairs/Maint-Equip	122,970	123,000	123,000	449,000	190,000
501461-550030	Parts/Repairs/Maint-Grounds	6,164	6,500	6,500	7,350	7,350
501461-550090	Parts/Repairs/Maint-Copiers	238	-	-	4,000	4,000
501461-550100	Parts/Repairs/Maint-Software	9,006	12,500	12,500	18,890	18,890
501461-580040	Computer Replacement	2,440	2,440	2,440	2,440	3,250
Total Water Plant Operations		**1,382,405**	**1,505,760**	**1,505,760**	**2,072,820**	**1,907,600**
Raw Water Operations						
501462-511000	Regular Salaries	53,817	57,300	57,300	58,200	61,720
501462-511200	Overtime Pay	3,585	3,700	3,700	3,700	3,700
501462-512000	FICA Expense	4,263	4,440	4,440	4,620	4,880
501462-512100	Retirement Contribution	3,134	3,580	3,580	4,020	4,250
501462-512200	Workers Compensation	1,090	1,060	1,060	970	1,020
501462-513000	Medical Insurance	8,031	8,040	8,040	9,380	10,280
501462-513100	Dental Insurance	517	500	500	550	560
501462-513200	Vision Insurance	119	120	120	130	130
501462-513300	Life, AD&D & LTD Insurance	466	480	480	510	510
501462-513400	Employee Assistance Plan	25	30	30	30	30
501462-522010	Operating Supplies-Chemicals	4,783	2,500	2,500	6,000	6,000
501462-522500	Non-Capital Furn/Equip/Tools	31	-	-	-	-
501462-531000	Ditch Assessment	66,858	75,000	75,000	70,000	70,000
501462-531010	Marshall Lake Assessments	-	-	-	12,000	12,000
501462-531020	Marshall Storage/Carriage Fees	41,730	26,000	26,000	50,000	52,000
501462-531030	NCWCD CBT Annual Assessments	146,061	221,000	221,000	215,000	215,000
501462-531040	Windy Gap Pumping & Carriage	-	-	-	29,000	29,000
501462-531050	NCWCD SWSP Yearly Maintenance	118,175	120,000	120,000	130,000	140,000
501462-531060	NCWCD-SWSP Pumping Charges	-	10,000	10,000	10,000	10,000
501462-534010	Utility Services-Electricity	5,149	2,500	2,500	10,000	10,000
501462-535010	Communication Svcs-Cell Phone	60	60	60	500	500
501462-538101	Travel, Training, & Meetings	-	-	-	1,400	1,400
501462-540550	Prof Serv-Landfill	-	1,000	1,000	4,000	4,000
501462-540900	Prof Serv-Other	17,714	-	-	-	-
501462-540910	Prof Serv-Consulting	149,089	150,000	150,000	240,000	185,000
501462-542000	Legal-General	118,920	75,000	75,000	150,000	153,000
501462-542028	Legal-Vranesh & Raisch	29,152	-	-	-	-
501462-542064	Legal-Windy Gap	11,623	-	-	-	-
501462-542073	Legal-Broomfield 09CW96	18,052	-	-	-	-
501462-550000	Parts/Repairs/Maint-Bldgs/Fac	-	-	-	2,500	2,500
501462-550020	Parts/Repairs/Maint-Equip	2,651	5,000	5,000	9,000	9,000
501462-550030	Parts/Repairs/Maint-Grounds	1,098	13,000	13,000	53,000	53,000

Total Raw Water Operations		**806,193**	**780,310**	**780,310**	**1,074,510**	**1,039,480**
Water Distribution						
501463-511000	Regular Salaries	255,995	307,000	307,000	299,380	317,420
501463-511200	Overtime Pay	19,860	30,000	30,000	20,000	20,000
501463-512000	FICA Expense	20,836	24,190	24,190	23,810	25,150
501463-512100	Retirement Contribution	15,264	19,620	19,620	20,760	21,930
501463-512200	Workers Compensation	6,360	7,060	7,060	8,490	9,010
501463-513000	Medical Insurance	41,178	52,760	52,760	53,610	58,870
501463-513100	Dental Insurance	2,846	3,590	3,590	2,900	2,960
501463-513200	Vision Insurance	601	710	710	610	620
501463-513300	Life, AD&D & LTD Insurance	2,216	2,650	2,650	2,700	2,700
501463-513400	Employee Assistance Plan	186	130	130	130	130
501463-520100	Office Supplies	230	100	100	250	250
501463-521200	Non-Capital Computer Hardware	-	-	-	100	100
501463-522120	Operating Supplies-Safety	1,936	2,500	2,500	2,500	2,500
501463-522240	Meter Pits & Meters	37,493	25,000	25,000	40,000	43,000
501463-522500	Non-Capital Furn/Equip/Tools	3,633	5,000	5,000	7,750	7,750
501463-523100	Uniforms and Clothing	1,319	2,500	2,500	3,200	3,200
501463-525100	Auto Expense-Parts & Repairs	4,910	5,000	5,000	5,000	5,000
501463-525200	Auto Expense-Tires	3,308	1,000	1,000	1,000	1,000
501463-525300	Gas & Oil	15,189	16,000	16,000	26,100	26,100
501463-532200	Printing	12	-	-	-	-
501463-532230	Dues/Subscriptions/Books	81	-	-	-	-
501463-535010	Communication Svcs-Cell Phone	2,800	1,700	1,700	3,000	3,000
501463-535030	Comm Svcs-Internet/Cable	881	240	240	950	1,050
501463-538101	Travel, Training, & Meetings	4,844	7,500	7,500	11,540	11,540
501463-540550	Prof Serv-Landfill	3,669	9,000	9,000	9,000	9,000
501463-540900	Prof Serv-Other	18,142	7,960	7,960	22,210	22,210
501463-540910	Prof Serv-Consulting	-	5,000	5,000	5,750	5,750
501463-550020	Parts/Repairs/Maint-Equip	4,969	7,750	7,750	10,000	10,000
501463-550060	Parts/Repairs/Maint-Util Lines	38,786	25,000	25,000	62,000	65,000
501463-550100	Parts/Repairs/Maint-Software	2,536	7,000	7,000	8,350	8,350
Total Water Distribution		**510,079**	**575,960**	**575,960**	**651,090**	**683,590**
Water Treatment Plant Building Maintenance						
501464-511000	Regular Salaries	17,950	20,840	20,840	22,120	23,460
501464-511200	Overtime Pay	236	150	150	150	150
501464-512000	FICA Expense	1,424	1,530	1,530	1,650	1,750
501464-512100	Retirement Contribution	1,044	1,260	1,260	1,450	1,530
501464-512200	Workers Compensation	503	500	500	630	670
501464-513000	Medical Insurance	2,337	3,610	3,610	2,600	2,860
501464-513100	Dental Insurance	138	200	200	150	150
501464-513200	Vision Insurance	36	40	40	40	40
501464-513300	Life, AD&D & LTD Insurance	156	170	170	190	190
501464-513400	Employee Assistance Plan	7	10	10	10	10
501464-522110	Operating Supplies-Janitorial	919	1,060	1,060	1,060	1,060
501464-522500	Non-Capital Furn/Equip/Tools	36	-	-	-	-
501464-522900	Miscellaneous Supplies	947	800	800	800	800
501464-523100	Uniforms and Clothing	78	100	100	100	100
501464-534000	Utility Services-Gas	9,704	10,000	10,000	16,030	16,030
501464-534010	Utility Services-Electricity	127,471	120,000	120,000	148,840	148,840
501464-534020	Utility Service-Trash Removal	3,455	2,920	2,920	2,920	2,920
501464-534040	Utility Service-Haz Waste Disp	-	2,000	2,000	2,970	2,970
501464-535000	Communication Svcs-Telephone	1,929	1,590	1,590	1,590	1,590
501464-535010	Communication Svcs-Cell Phone	101	150	150	150	150
501464-535040	Communication Svcs-T1 Line	470	600	600	740	740
501464-540300	Prof Serv-Custodial	11,360	11,000	11,000	12,610	12,610
501464-540900	Prof Serv-Other	-	-	-	100	100
501464-547010	Prof Serv-Pest Control	2,602	2,000	2,000	2,970	2,970
501464-550000	Parts/Repairs/Maint-Bldgs/Fac	26,381	10,000	125,500	15,910	15,910
501464-550020	Parts/Repairs/Maint-Equip	4,834	1,000	1,000	2,650	2,650
501464-550070	Parts/Repairs/Maint-HVAC	744	5,000	5,000	7,430	7,430
501464-550100	Parts/Repairs/Maint-Software	-	-	-	1,060	1,060
501464-550130	Parts/Repairs/Maint-Security	95	1,000	1,000	2,120	2,120
501464-550140	Parts/Repairs/Maint-Painting	-	-	-	1,060	1,060
501464-550150	Parts/Repairs/Maint-Fire Syste	-	200	200	530	530
501464-550160	Parts/Repairs/Maint-Electrical	-	1,700	1,700	2,120	2,120
501464-550170	Parts/Repairs/Maint-Plumbing	213	300	300	530	530
501464-550180	Parts/Repairs/Maint-Lighting	-	250	250	530	530
Total Water Treatment Plant Building Maintenance		**215,170**	**199,980**	**315,480**	**253,810**	**255,630**
Debt Service						
501111-538250	Bond Maint Fees-Paying Agent	330	350	350	500	500
501111-570300	Principal-Notes	795,000	820,000	820,000	840,000	860,000
501111-570350	Principal - Capital Leases	65,824	68,820	68,820	71,840	74,990
501111-570600	Interest-Notes	80,244	62,240	62,240	41,990	21,240
501111-570650	Interest - Capital Leases	35,575	32,570	32,570	29,560	26,400
Total Debt Service		**976,973**	**983,980**	**983,980**	**983,890**	**983,130**
Replacement Capital - Public Works						
501498-620146	HVAC Replacement at NWTP	-	-	-	35,000	-
501498-640000	Motor Vehicle/Road Equipment (%)	75,341	94,310	87,570	80,000	50,000
501498-640001	Machinery & Equipment (%)	-	54,390	61,800	51,900	-
501498-640045	Meters	23,234	56,050	56,050	1,900,000	1,900,000
501498-640147	Backhoe Replacement (%)	73,087	-	-	-	-
501498-640148	Chemical Mixing Equipment Replacement	-	32,500	32,500	-	-
501498-640152	HBWTP Generator Replacement	-	-	500,000	-	-
501498-640158	Water Heater Replacement at NWTP	-	-	-	25,000	-
501498-660122	Pump R and R	-	276,000	-	-	-
501498-660124	Valve R and R	-	35,000	35,000	-	-
501498-660141	Filter Media Replacemnt-No WTP	-	-	-	616,000	-
501498-660182	Water Line Replacement	2,156,330	391,000	902,600	540,500	724,500
501498-660205	PRV Replacement	-	110,000	107,940	-	-

501498-660237	Water Tank Int Structure Maint	446,519	30,000	16,570	-	-
501498-660259	Floride Equipment Replacement	203,303	-	-	-	-
501498-660282	HBWTP Recycle Tank Maintenance	86,304	-	-	-	-
Total Replacement Capital - Public Works		**3,064,118**	**1,079,250**	**1,800,030**	**3,248,400**	**2,674,500**
Capital - Public Works						
501499-620119	Utilities Electrical Assessment (%)	27,897	204,600	204,600	-	-
501499-620136	Lactation Pod	10,995	-	-	-	-
501499-620149	SCWTP Administration Building	-	-	-	-	2,300,000
501499-620150	Harper Pump Station Improvements	-	-	-	-	200,000
501499-630146	Marshall Lake Sediment Control	-	1,310,000	700,000	-	-
501499-640116	Water Plants Disinfection Eval	15,461	-	-	-	-
501499-640151	Flowcam	-	-	132,890	-	-
501499-660190	NCWCD-Windy Gap Firming Proj	220,506	630,960	675,000	680,000	512,000
501499-660212	SCWTP Recycle Pond Maintenance	1,544	27,460	2,500	-	-
501499-660231	Louisville Lateral Ditch Pipin	-	-	-	-	3,016,000
501499-660236	SBR Ditch Lining	469	498,000	-	425,000	-
501499-660240	Howard Berry Weather Station	8,512	-	-	-	-
501499-660243	Louisville Pipeline Flow Control	39	-	-	-	-
501499-660261	WTP Raw Water Study	160,799	36,180	36,180	-	-
501499-660275	NCWCD SWSP Transmission Capacity	1,403,533	1,736,470	1,736,470	-	-
501499-660283	Process Pipe Evaluation	-	80,000	80,000	-	-
501499-660284	Utility Master Plan (%)	91	125,000	242,060	-	-
501499-660289	Raw Water Infrastructure	-	1,000,000	1,000,000		
501499-660295	SCWTP Residual Management	-	-	-	800,000	5,200,000
501499-670000	Water Rights Acquisition	793,430	1,506,570	1,506,570	1,250,000	250,000
Total Capital - Public Works		**2,643,276**	**7,155,240**	**6,316,270**	**3,155,000**	**11,478,000**
Total Water Utility Fund Expenditures		**10,454,693**	**14,937,090**	**14,941,790**	**12,347,480**	**19,982,540**
Ending Working Capital (Budget Basis)		**17,757,426**	**11,133,696**	**19,536,806**	**16,685,806**	**5,809,196**

City of Louisville, Colorado
2023-2024 Biennial Budget
Wastewater Utility Fund

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Working Capital (Budget Basis)		6,505,526	6,832,466	6,832,466	5,913,006	1,674,736
Utilities Revenue						
502032-443050	Reuse Water User Fees	57,964	50,000	50,000	50,000	50,000
502032-443100	Commercial Users Fee	1,075,308	1,069,940	990,000	1,069,990	1,249,960
502032-443200	Residential User Fee	3,028,978	2,271,810	2,600,000	2,805,920	3,294,990
502032-443300	Pretreatment Fees	93,703	41,500	41,500	41,500	41,500
502032-443430	RV Dump Station Fees	15,450	13,800	13,800	13,800	13,800
502032-443610	Tap Fees	167,280	60,400	109,600	284,040	198,920
502032-443900	Delinquent Charges	2,015	5,000	5,000	5,000	5,000
502032-461000	Miscellaneous Revenues	249	-	-	-	-
502032-461100	Interest Earnings	26,594	59,740	77,810	63,770	38,310
502032-461110	Net Incr (Decr) in Fair Value	(36,364)	-	-	-	-
502032-462150	Solar Powr Renew Energy Credit	786	8,000	8,000	8,000	8,000
502032-463100	Real Property Rental Income	40,208	40,210	40,210	40,210	40,210
502032-465100	Insurance Recovery	-	3,100	5,200	-	-
Total Utilities Revenue		**4,472,169**	**3,623,500**	**3,941,120**	**4,382,230**	**4,940,690**
Interfund Transfers						
502001-980101	Transfer from General	-	298,150	298,150	-	-
Total Interfund Transfers		**-**	**298,150**	**298,150**	**-**	**-**
Total Wastewater Utility Fund Revenue		**4,472,169**	**3,921,650**	**4,239,270**	**4,382,230**	**4,940,690**
Central Fund-Wide Charges						
502110-511000	Regular Salaries	262,926	320,640	320,640	269,070	284,150
502110-511200	Overtime Pay	1,672	1,000	1,000	500	500
502110-512000	FICA Expense	18,859	22,330	22,330	18,420	19,180
502110-512100	Retirement Contribution	17,397	21,400	21,400	21,510	22,600
502110-512200	Workers Compensation	2,389	2,770	2,770	2,040	2,150
502110-513000	Medical Insurance	24,153	36,490	36,490	24,530	26,910
502110-513100	Dental Insurance	1,576	2,450	2,450	1,600	1,630
502110-513200	Vision Insurance	380	510	510	370	380
502110-513300	Life, AD&D & LTD Insurance	1,880	2,330	2,330	1,710	1,710
502110-513400	Employee Assistance Plan	62	90	90	70	70
502110-522909	Marshall Fire - Supplies	-	-	2,100	-	-
502110-532100	Insurance	95,146	99,340	109,700	137,130	157,700
502110-532220	Business and Auto Allowance	2,524	2,100	2,100	1,800	1,800
502110-532909	Marshall Fire - Services	-	3,100	3,100	-	-
502110-535010	Communication Svcs-Cell Phone	764	600	600	400	400
502110-540100	Prof Serv-Audit	10,319	9,500	9,500	9,500	9,500
502110-540410	Prof Serv-Investment Fee	3,060	3,300	3,300	5,700	5,700
502110-540415	Prof Serv-Bank Charges	4,692	4,250	4,250	2,700	2,700
502110-542000	Legal-General	4,920	1,500	1,500	6,000	6,000
502110-550020	Parts/Repairs/Maint-Equip	-	-	-	70	70
Total Central Fund-Wide Charges		**452,721**	**533,700**	**546,160**	**503,120**	**543,150**
Utility Billing						
502210-511000	Regular Salaries	30,815	37,130	37,130	41,520	44,020
502210-511200	Overtime Pay	3,032	4,200	4,200	3,000	3,000
502210-512000	FICA Expense	2,533	2,970	2,970	3,310	3,500
502210-512100	Retirement Contribution	1,852	2,410	2,410	2,890	3,060
502210-512200	Workers Compensation	984	940	940	1,280	1,360
502210-513000	Medical Insurance	5,113	6,820	6,820	7,770	8,530
502210-513100	Dental Insurance	338	450	450	420	420
502210-513200	Vision Insurance	72	90	90	90	90
502210-513300	Life, AD&D & LTD Insurance	283	320	320	370	370
502210-513400	Employee Assistance Plan	16	20	20	20	20
502210-520100	Office Supplies	-	100	100	100	100
502210-523100	Uniforms and Clothing	180	180	180	170	170
502210-532200	Printing	3,414	4,000	4,000	4,000	4,000
502210-535010	Communication Svcs-Cell Phone	324	300	300	150	150
502210-535200	Postage	18,097	15,000	15,000	15,000	15,000
502210-540415	Prof Serv-Bank Charges	42,986	30,000	30,000	37,000	37,000
502210-540900	Prof Serv-Other	21,003	20,000	20,000	25,000	25,000
502210-550020	Parts/Repairs/Maint-Equip	110	1,000	1,000	1,000	1,000
502210-550100	Parts/Repairs/Maint-Software	3,653	4,500	4,500	6,500	6,500
Total Utility Billing		**134,804**	**130,430**	**130,430**	**149,590**	**153,290**
Wastewater Utility Engineering						
502423-511000	Regular Salaries	38,427	55,430	55,430	57,530	61,010
502423-511200	Overtime Pay	161	50	50	50	50
502423-512000	FICA Expense	2,887	4,070	4,070	4,230	4,420
502423-512100	Retirement Contribution	2,102	3,330	3,330	3,740	3,970
502423-512200	Workers Compensation	355	550	550	540	570
502423-513000	Medical Insurance	4,345	6,470	6,470	7,050	7,740
502423-513100	Dental Insurance	252	400	400	500	510
502423-513200	Vision Insurance	82	110	110	110	110
502423-513300	Life, AD&D & LTD Insurance	286	400	400	420	420
502423-513400	Employee Assistance Plan	11	10	10	10	10
502423-520100	Office Supplies	476	350	350	460	460
502423-521000	Computer Supplies	20	20	20	20	20
502423-521100	Computer Supplies-Software	26	100	100	100	100
502423-521200	Non-Capital Computer Hardware	648	-	-	-	-
502423-522120	Operating Supplies-Safety	64	60	60	60	60
502423-522500	Non-Capital Furn/Equip/Tools	440	300	300	300	300

502423-522900	Miscellaneous Supplies	41	230	230	230	230
502423-532200	Printing	101	300	300	300	300
502423-532230	Dues/Subscriptions/Books	679	500	500	500	500
502423-535010	Communication Svcs-Cell Phone	127	150	150	150	150
502423-540711	Prof Serv-Sewer Main Video	-	25,000	25,000	25,000	25,000
502423-540910	Prof Serv-Consulting	22	-	-	160	160
502423-550090	Parts/Repairs/Maint-Copiers	336	300	300	300	300
Total Wastewater Utility Engineering		**51,888**	**98,130**	**98,130**	**101,760**	**106,390**
Wastewater Collections						
502471-511000	Regular Salaries	122,425	144,430	144,430	169,250	179,460
502471-511200	Overtime Pay	10,442	15,000	15,000	10,000	10,000
502471-512000	FICA Expense	9,870	11,460	11,460	13,410	14,180
502471-512100	Retirement Contribution	7,198	9,270	9,270	11,650	12,310
502471-512200	Workers Compensation	3,310	3,200	3,200	4,330	4,590
502471-513000	Medical Insurance	19,078	24,700	24,700	28,050	30,800
502471-513100	Dental Insurance	1,266	1,620	1,620	1,530	1,560
502471-513200	Vision Insurance	272	330	330	330	330
502471-513300	Life, AD&D & LTD Insurance	1,102	1,250	1,250	1,510	1,510
502471-513400	Employee Assistance Plan	57	60	60	70	70
502471-521200	Non-Capital Computer Hardware	117	50	50	150	150
502471-522120	Operating Supplies-Safety	2,003	3,500	3,500	3,500	3,500
502471-522500	Non-Capital Furn/Equip/Tools	621	1,450	1,450	1,450	1,450
502471-523100	Uniforms and Clothing	878	1,500	1,500	3,200	3,200
502471-525100	Auto Expense-Parts & Repairs	132	1,000	1,000	1,000	1,000
502471-525200	Auto Expense-Tires	276	500	500	1,900	1,900
502471-532200	Printing	12	-	-	-	-
502471-534000	Utility Services-Gas	1,252	1,000	1,000	1,300	1,300
502471-534010	Utility Services-Electricity	14,867	10,000	10,000	15,000	15,000
502471-535000	Communication Svcs-Telephone	1,552	1,250	1,250	1,250	1,250
502471-535010	Communication Svcs-Cell Phone	1,126	1,000	1,000	500	500
502471-535030	Comm Svcs-Internet/Cable	246	350	350	200	200
502471-538101	Travel, Training, & Meetings	1,873	3,500	3,500	7,440	7,440
502471-540550	Prof Serv-Landfill	1,132	2,760	2,760	2,760	2,760
502471-540900	Prof Serv-Other	12,304	-	-	17,710	17,710
502471-550020	Parts/Repairs/Maint-Equip	6,829	2,500	2,500	2,500	2,500
502471-550021	Parts/Repairs/Maint-Steel Ranch	2,264	1,000	1,000	10,000	10,000
502471-550022	Parts/Repairs/Maint-NorthEnd	1,304	1,000	1,000	10,000	10,000
502471-550023	Parts/Repairs/Maint-CTC	3,299	5,000	5,000	10,000	10,000
502471-550060	Parts/Repairs/Maint-Util Lines	49,910	1,500	1,500	2,000	2,000
502471-550100	Parts/Repairs/Maint-Software	-	2,000	2,000	5,220	5,220
502471-550280	Parts/Repairs/Maint-Other	-	2,000	2,000	5,000	5,000
502471-580040	Computer Replacement	2,860	2,860	2,860	2,860	3,810
Total Wastewater Collections		**279,876**	**257,040**	**257,040**	**345,070**	**360,700**
Wastewater Treatment Plant Operations						
502472-511000	Regular Salaries	263,157	335,230	335,230	357,570	379,250
502472-511100	Variable Salaries	7,642	36,650	36,650	38,290	39,820
502472-511200	Overtime Pay	21,392	23,000	23,000	21,000	21,000
502472-512000	FICA Expense	22,467	28,290	28,290	31,400	33,160
502472-512100	Retirement Contribution	15,999	21,490	21,490	24,610	26,020
502472-512200	Workers Compensation	3,464	4,670	4,670	4,660	4,940
502472-513000	Medical Insurance	35,463	47,300	47,300	52,870	57,960
502472-513100	Dental Insurance	2,319	3,080	3,080	2,800	2,850
502472-513200	Vision Insurance	615	760	760	850	870
502472-513300	Life, AD&D & LTD Insurance	2,363	3,050	3,050	3,260	3,260
502472-513400	Employee Assistance Plan	177	140	140	160	160
502472-520100	Office Supplies	1,477	500	500	1,000	1,000
502472-521000	Computer Supplies	362	-	-	-	-
502472-521200	Non-Capital Computer Hardware	79	-	-	-	-
502472-522010	Operating Supplies-Chemicals	79,911	117,000	117,000	120,000	125,000
502472-522020	Operating Supplies-Laboratory	14,321	16,000	16,000	17,000	18,000
502472-522120	Operating Supplies-Safety	6,794	2,500	2,500	5,000	5,000
502472-522500	Non-Capital Furn/Equip/Tools	9,965	8,000	8,000	12,000	12,000
502472-522900	Miscellaneous Supplies	1,412	-	-	500	500
502472-523100	Uniforms and Clothing	2,766	2,500	2,500	5,000	5,000
502472-525100	Auto Expense-Parts & Repairs	1,252	1,500	1,500	1,500	1,500
502472-525200	Auto Expense-Tires	255	300	300	300	300
502472-525300	Gas & Oil	2,630	3,300	3,300	5,800	5,800
502472-532200	Printing	456	1,000	1,000	500	500
502472-532230	Dues/Subscriptions/Books	19,019	19,800	19,800	20,000	22,000
502472-535010	Communication Svcs-Cell Phone	1,508	1,550	1,550	2,000	2,000
502472-535030	Comm Svcs-Internet/Cable	328	350	350	350	350
502472-535200	Postage	3,564	-	-	700	700
502472-536000	Rentals-Equipment	-	600	600	600	600
502472-536040	Rentals-Other	-	-	-	200	200
502472-538101	Travel, Training, & Meetings	3,803	4,000	4,000	9,000	9,000
502472-538999	Other Services and Charges	480	500	500	5,000	5,000
502472-540160	Prof Serv-Laboratory	34,868	37,000	37,000	37,000	37,000
502472-540560	Prof Serv-Biosolids Hauling	78,315	110,000	110,000	99,000	99,000
502472-540580	Prof Serv-SCADA	10,415	10,000	10,000	10,000	10,000
502472-540900	Prof Serv-Other	38,624	5,750	5,750	30,000	30,000
502472-550020	Parts/Repairs/Maint-Equip	157,767	37,000	37,000	60,000	60,000
502472-550030	Parts/Repairs/Maint-Grounds	6,235	1,000	1,000	2,000	2,000
502472-550100	Parts/Repairs/Maint-Software	7,346	12,000	12,000	16,500	16,500
Total Wastewater Treatment Plant Operations		**859,012**	**895,810**	**895,810**	**998,420**	**1,038,240**
Pretreatment						
502473-511000	Regular Salaries	26,952	30,910	30,910	103,210	109,460
502473-511200	Overtime Pay	597	2,000	2,000	1,150	1,150
502473-512000	FICA Expense	2,115	2,520	2,520	7,990	8,470
502473-512100	Retirement Contribution	1,535	1,970	1,970	6,780	7,190
502473-512200	Workers Compensation	750	850	850	1,220	1,300
502473-513000	Medical Insurance	637	760	760	1,930	2,080
502473-513100	Dental Insurance	162	200	200	80	80
502473-513200	Vision Insurance	54	60	60	20	20

502473-513300	Life, AD&D & LTD Insurance	230	280	280	910	910
502473-513400	Employee Assistance Plan	11	10	10	30	30
502473-520100	Office Supplies	36	100	100	200	200
502473-522020	Operating Supplies-Laboratory	83	2,000	2,000	3,000	3,000
502473-522120	Operating Supplies-Safety	-	-	-	320	320
502473-522500	Non-Capital Furn/Equip/Tools	-	250	250	750	750
502473-523100	Uniforms and Clothing	30	30	30	100	100
502473-532200	Printing	-	300	300	-	-
502473-532230	Dues/Subscriptions/Books	-	150	150	300	300
502473-535010	Communication Svcs-Cell Phone	180	60	60	440	440
502473-535200	Postage	-	400	400	500	500
502473-538101	Travel, Training, & Meetings	339	1,200	1,200	2,550	2,550
502473-538999	Other Services and Charges	48	-	-	350	350
502473-540160	Prof Serv-Laboratory	2,302	18,000	18,000	10,000	10,000
502473-540910	Prof Serv-Consulting	63,612	60,000	60,000	60,000	40,000
Total Pretreatment		**99,673**	**122,050**	**122,050**	**201,830**	**189,200**
Wastewater Treatment Plant Building Maintenance						
502474-511000	Regular Salaries	8,974	10,420	10,420	11,060	11,730
502474-511200	Overtime Pay	118	100	100	100	100
502474-512000	FICA Expense	712	770	770	830	880
502474-512100	Retirement Contribution	522	630	630	720	770
502474-512200	Workers Compensation	252	250	250	310	330
502474-513000	Medical Insurance	1,168	1,810	1,810	1,300	1,430
502474-513100	Dental Insurance	69	100	100	70	80
502474-513200	Vision Insurance	18	20	20	20	20
502474-513300	Life, AD&D & LTD Insurance	78	90	90	100	100
502474-513400	Employee Assistance Plan	3	-	-	-	-
502474-522110	Operating Supplies-Janitorial	1,280	1,490	1,490	1,490	1,490
502474-522500	Non-Capital Furn/Equip/Tools	18	-	-	-	-
502474-522900	Miscellaneous Supplies	40	100	100	100	100
502474-523100	Uniforms and Clothing	39	50	50	50	50
502474-534000	Utility Services-Gas	1,493	1,500	1,500	3,400	3,400
502474-534010	Utility Services-Electricity	337,794	250,000	250,000	320,000	320,000
502474-534020	Utility Service-Trash Removal	9,329	15,000	15,000	7,000	7,000
502474-535000	Communication Svcs-Telephone	696	640	640	640	640
502474-535010	Communication Svcs-Cell Phone	50	100	100	100	100
502474-535040	Communication Svcs-T1 Line	209	250	250	420	420
502474-540300	Prof Serv-Custodial	6,922	8,120	8,120	8,120	8,120
502474-540900	Prof Serv-Other	-	530	530	530	530
502474-547010	Prof Serv-Pest Control	736	-	-	1,000	1,000
502474-550000	Parts/Repairs/Maint-Bldgs/Fac	32,647	5,000	5,000	18,040	18,040
502474-550020	Parts/Repairs/Maint-Equip	209	1,000	1,000	2,650	2,650
502474-550070	Parts/Repairs/Maint-HVAC	1,450	1,000	1,000	5,310	5,310
502474-550100	Parts/Repairs/Maint-Software	-	-	-	1,110	1,110
502474-550130	Parts/Repairs/Maint-Security	-	500	500	1,060	1,060
502474-550140	Parts/Repairs/Maint-Painting	-	100	100	270	270
502474-550150	Parts/Repairs/Maint-Fire Syste	291	100	100	1,590	1,590
502474-550160	Parts/Repairs/Maint-Electrical	-	530	530	530	530
502474-550170	Parts/Repairs/Maint-Plumbing	943	530	530	530	530
502474-550180	Parts/Repairs/Maint-Lighting	-	100	100	530	530
Total Wastewater Treatment Plant Building Maintenance		**406,059**	**300,830**	**300,830**	**388,980**	**389,910**
Debt Service						
502111-570100	Principal-Bonds	-	-	-	-	-
502111-570300	Principal-Notes	792,623	810,960	810,960	829,310	852,570
502111-570600	Interest-Notes	481,235	469,490	469,490	449,570	429,650
Total Debt Service		**1,273,859**	**1,280,450**	**1,280,450**	**1,278,880**	**1,282,220**
Replacement Capital - Public Works						
502498-640000	Motor Vehicle/Road Equipment	-	-	-	27,000	65,000
502498-640001	Machinery & Equipment (%)	-	-	-	14,850	-
502498-660183	Sewer Utility Lines	(9,248)	928,180	928,180	-	-
502498-660265	Reuse System Equipment Replacement	22,852	-	-	-	-
502498-660296	CTC Lift Station Improvements	-	-	-	200,000	-
502498-660297	Sewer Pipeline Rehab/Replacement	-	-	-	460,000	540,500
Total Replacement Capital - Public Works		**13,604**	**928,180**	**928,180**	**701,850**	**605,500**
Capital - Public Works						
502499-620119	Utilities Electrical Assessment (%)	26,917	205,490	205,490	-	-
502499-640001	Machinery & Equipment (%)	-	-	-	85,000	-
502499-640149	Secondary Process Probes	-	105,000	160,000	-	-
502499-640159	Sewer Service Lateral Backflow Valves	-	-	-	-	130,000
502499-660262	WWTP Additional Influent Pump	50,976	-	-	-	-
502499-660267	WWTP Aeration Basin & Reuse Mixers	340,535	113,610	73,690	-	-
502499-660284	Utility Master Plan (%)	-	125,000	125,000	-	-
502499-660285	WWTP Solids Handling Upgrades	155,306	1,495,690	200,000	4,000,000	-
502499-660298	Fiber Optic Loop County Road/Redtail	-	-	-	54,210	-
Total Capital - Public Works		**573,734**	**2,044,790**	**764,180**	**4,139,210**	**130,000**
Total Wastewater Utility Fund Expenditures		**4,145,229**	**6,591,410**	**5,323,260**	**8,808,710**	**4,798,600**
Ending Working Capital (Budget Basis)		**6,832,466**	**4,162,706**	**5,748,476**	**1,486,526**	**1,816,826**

City of Louisville, Colorado
2023-2024 Biennial Budget
Storm Water Utility Fund

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Working Capital (Budget Basis)		2,243,254	2,471,720	2,471,720	789,110	986,840
Utilities Revenue						
503032-421600	Storm Water Permit Fees	2,791	2,000	2,000	2,000	2,000
503032-443100	Commercial Users Fee	497,857	493,010	480,000	489,980	579,990
503032-443200	Residential User Fee	518,828	382,980	511,000	521,990	625,970
503032-443900	Delinquent Charges	422	300	300	300	300
503032-461000	Miscellaneous Revenues	171	-	-	-	-
503032-461100	Interest Earnings	9,503	9,600	20,070	15,120	23,820
503032-461110	Net Incr (Decr) in Fair Value	(6,494)	-	-	-	-
Total Utilities Revenue		**1,023,078**	**887,890**	**1,013,370**	**1,029,390**	**1,232,080**
Interfund Transfers						
503001-980101	Xfer from General Fund	-	86,510	86,510	-	-
Total Interfund Transfers		**-**	**86,510**	**86,510**	**-**	**-**
Total Storm Water Utility Fund Revenue		**1,023,078**	**974,400**	**1,099,880**	**1,029,390**	**1,232,080**
Storm Water Utility Engineering						
503424-511000	Regular Salaries	26,818	35,380	35,380	37,820	40,110
503424-511200	Overtime Pay	161	100	100	50	50
503424-512000	FICA Expense	2,007	2,640	2,640	2,830	2,970
503424-512100	Retirement Contribution	1,456	2,140	2,140	2,460	2,610
503424-512200	Workers Compensation	284	380	380	390	410
503424-513000	Medical Insurance	3,559	4,440	4,440	4,880	5,360
503424-513100	Dental Insurance	202	260	260	290	300
503424-513200	Vision Insurance	60	70	70	70	70
503424-513300	Life, AD&D & LTD Insurance	217	270	270	290	290
503424-513400	Employee Assistance Plan	8	10	10	10	10
503424-520100	Office Supplies	476	250	250	460	460
503424-521000	Computer Supplies	20	40	40	-	-
503424-521100	Computer Supplies-Software	26	100	100	100	100
503424-521200	Non-Capital Computer Hardware	648	-	-	-	-
503424-522120	Operating Supplies-Safety	64	60	60	60	60
503424-522500	Non-Capital Furn/Equip/Tools	440	300	300	300	300
503424-522900	Miscellaneous Supplies	41	100	100	230	230
503424-532200	Printing	101	300	300	300	300
503424-532230	Dues/Subscriptions/Books	679	500	500	500	500
503424-535010	Communication Svcs-Cell Phone	133	150	150	200	200
503424-540910	Prof Serv-Consulting	22	160	160	160	160
503424-550090	Parts/Repairs/Maint-Copiers	336	300	300	300	300
Total Storm Water Utility Engineering		**37,758**	**47,950**	**47,950**	**51,700**	**54,790**
Storm Water Administration & Operations						
503432-511000	Regular Salaries	178,529	205,820	205,820	212,500	225,200
503432-511200	Overtime Pay	9,846	14,000	14,000	10,000	10,000
503432-512000	FICA Expense	13,688	15,690	15,690	16,140	16,960
503432-512100	Retirement Contribution	10,526	13,160	13,160	14,860	15,700
503432-512200	Workers Compensation	3,932	3,910	3,910	4,480	4,750
503432-513000	Medical Insurance	21,344	27,240	27,240	30,440	33,420
503432-513100	Dental Insurance	1,429	1,810	1,810	1,700	1,730
503432-513200	Vision Insurance	348	400	400	370	380
503432-513300	Life, AD&D & LTD Insurance	1,478	1,670	1,670	1,730	1,730
503432-513400	Employee Assistance Plan	69	70	70	70	70
503432-520100	Office Supplies	-	-	-	80	80
503432-521200	Non-Capital Computer Hardware	-	100	100	100	100
503432-522500	Non-Capital Furn/Equip/Tools	848	1,000	1,000	1,000	1,000
503432-522900	Miscellaneous Supplies	817	400	400	1,000	1,000
503432-522909	Marshall Fire - Supplies	-	3,300	5,100	-	-
503432-523100	Uniforms and Clothing	507	250	250	250	250
503432-525100	Auto Expense-Parts & Repairs	-	250	250	250	250
503432-532220	Business and Auto Allowance	729	700	700	700	700
503432-532230	Dues/Subscriptions/Books	-	-	-	200	200
503432-535010	Communication Svcs-Cell Phone	1,281	1,100	1,100	1,200	1,200
503432-535030	Comm Svcs-Internet/Cable	719	400	400	750	750
503432-538101	Travel, Training, & Meetings	2,446	4,000	4,000	6,390	6,390
503432-540021	Prof Serv-Keep It Clean	10,000	25,000	25,000	25,000	25,000
503432-540410	Prof Serv-Investment Fee	597	600	600	1,250	1,250
503432-540415	Prof Serv-Bank Charges	3,051	1,050	1,050	3,100	3,100
503432-540550	Prof Serv-Landfill	5,938	15,000	15,000	22,320	22,320
503432-540900	Prof Serv-Other	38,526	21,460	21,460	45,000	45,000
503432-550020	Parts/Repairs/Maint-Equip	530	6,500	6,500	6,500	6,500
503432-550100	Parts/Repairs/Maint-Software	835	4,000	4,000	7,290	7,290
Total Storm Water Administration & Operations		**308,011**	**368,880**	**370,680**	**414,670**	**432,320**
Debt Service						
503111-570300	Principal-Notes	162,345	166,100	166,100	169,860	174,620
503111-570600	Interest-Notes	98,566	96,160	96,160	92,080	88,000

Total Debt Service		**260,911**	**262,260**	**262,260**	**261,940**	**262,620**
Capital - Public Works						
503499-630096	Detention Pond Maintenance	259	515,270	515,270	-	-
503499-630150	Drainageway "A-1" Garfield/Cottonwood	150,974	1,150,490	1,150,490	-	-
503499-640001	Machinery & Equipment	-	23,310	26,500	-	-
503499-640147	Backhoe Replacement (%)	29,235	-	-	-	-
503499-660096	Storm Sewer Maintenance	-	-	-	136,000	165,000
503499-660273	Storm Water Quality Master Plan	7,464	-	-	-	150,000
503499-660287	Storm Water Quality Master Plan Capital	-	438,640	438,640	-	-
Total Capital - Public Works		**187,931**	**2,127,710**	**2,130,900**	**136,000**	**315,000**
Total Storm Water Utility Fund Expenditures		**794,612**	**2,806,800**	**2,811,790**	**864,310**	**1,064,730**
Ending Working Capital (Budget Basis)		**2,471,720**	**639,320**	**759,810**	**954,190**	**1,154,190**

City of Louisville, Colorado
2023-2024 Biennial Budget
Solid Waste & Recycling Utility Fund

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Working Capital (Budget Basis)		215,226	116,357	116,357	255,047	293,737
Utilities Revenue						
510032-443200	Residential User Fee	1,329,865	1,205,260	1,392,000	1,483,680	1,579,030
510032-443400	Admin Fee-Trash&Recycl Billing	143,912	156,000	140,000	147,500	155,000
510032-443410	Hazardous Waste Fee	74,819	85,330	69,800	72,300	74,800
510032-443420	Prepaid Extra Bag Tags	6,507	5,800	5,800	5,000	5,000
510032-443900	Delinquent Charges	1,257	3,750	3,750	3,750	3,750
510032-461100	Interest Earnings	702	3,450	840	5,670	6,980
510032-461110	Net Incr (Decr) in Fair Value	(1,123)	-	-	-	-
Total Utilities Revenue		**1,555,938**	**1,459,590**	**1,612,190**	**1,717,900**	**1,824,560**
Interfund Transfers						
510001-980101	Xfer from General Fund	-	141,930	141,930	-	-
Total Interfund Transfers		**-**	**141,930**	**141,930**	**-**	**-**
Total Solid Waste & Recycling Fund Revenue		**1,555,938**	**1,601,520**	**1,754,120**	**1,717,900**	**1,824,560**
Solid Waste & Recycling Administration & Operations						
510481-511000	Regular Salaries	60,059	64,800	64,800	64,920	68,760
510481-511200	Overtime Pay	375	200	200	-	-
510481-512000	FICA Expense	4,257	4,580	4,580	4,520	4,730
510481-512100	Retirement Contribution	3,496	4,050	4,050	4,420	4,680
510481-512200	Workers Compensation	430	420	420	410	440
510481-513000	Medical Insurance	5,285	6,730	6,730	6,490	7,120
510481-513100	Dental Insurance	338	420	420	430	440
510481-513200	Vision Insurance	93	110	110	100	100
510481-513300	Life, AD&D & LTD Insurance	446	490	490	410	410
510481-513400	Employee Assistance Plan	16	10	10	10	10
510481-529550	Prepaid Extra Bag Tags	-	6,000	5,800	5,000	5,000
510481-532220	Business and Auto Allowance	442	400	400	600	600
510481-533090	BC Household Hazardous Waste	115,933	71,230	69,800	72,300	74,800
510481-535010	Communication Svcs-Cell Phone	146	100	100	100	100
510481-540410	Prof Serv-Investment Fee	82	20	20	100	100
510481-540415	Prof Serv-Bank Charges	1,846	1,700	1,700	2,000	2,000
510481-540420	Prof Serv-Disposal & Recycling	15,348	50,000	50,000	20,000	20,000
510481-540590	Prof Serv-Solid Waste Hauling	1,433,613	1,404,000	1,392,000	1,483,680	1,579,030
510481-540900	Prof Serv-Other	12,602	13,800	13,800	13,720	13,720
Total Solid Waste & Recycling Administration & Operations		**1,654,808**	**1,629,060**	**1,615,430**	**1,679,210**	**1,782,040**
Total Solid Waste & Recycling Fund Expenditures		**1,654,808**	**1,629,060**	**1,615,430**	**1,679,210**	**1,782,040**
Ending Working Capital (Budget Basis)		**116,357**	**88,817**	**255,047**	**293,737**	**336,257**

City of Louisville, Colorado
2023-2024 Biennial Budget
Golf Course Fund

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Working Capital (Budget Basis)		221,973	474,718	474,718	999,028	439,978
Recreation Revenue						
520053-447100	Green Fees	1,260,963	1,283,980	1,290,000	1,360,950	1,361,000
520053-447105	Annual Season Passes	288,480	236,000	300,000	316,500	318,080
520053-447120	Golf Cart Rentals	271,071	236,400	272,000	286,960	286,960
520053-447130	Driving Range Fees	145,032	131,690	150,000	158,250	158,250
520053-447150	Pro Shop Merchandise Sales	152,857	122,410	160,000	168,800	169,640
520053-447165	Daily Rentals	10,457	10,200	1,000	11,610	11,610
520053-447180	Golf Lesson Fees	139,787	112,200	145,000	152,980	154,000
520053-447185	Club Repair Fees	12,302	10,200	12,300	12,980	13,000
520053-447190	Handicap Fees	6,820	6,630	6,800	7,170	7,200
520053-447210	Golf Course - Rentals	20,000	30,000	30,000	30,000	30,000
520053-461000	Miscellaneous Revenues	6,139	-	-	-	-
520053-461100	Interest Earnings	2,416	9,110	7,730	11,580	9,370
520053-461110	Net Incr (Decr) in Fair Value	(4,737)	-	-	-	-
520053-464112	Fourth of July Reimbursement	-	8,000	8,000	8,000	8,000
520053-465100	Insurance Recovery	3,105	106,600	138,000	-	-
520001-469100	Cash Over/Short	33	-	-	-	-
Total Recreation Revenue		**2,314,726**	**2,303,420**	**2,520,830**	**2,525,780**	**2,527,110**
Total Golf Course Fund Revenue		**2,314,726**	**2,303,420**	**2,520,830**	**2,525,780**	**2,527,110**
Golf General & Marketing						
520711-511000	Regular Salaries	47,878	50,780	50,780	55,670	58,760
520711-512000	FICA Expense	3,354	3,530	3,530	3,860	4,070
520711-512100	Retirement Contribution	2,573	3,040	3,040	3,620	3,820
520711-512200	Workers Compensation	374	410	410	410	430
520711-513000	Medical Insurance	9,548	10,160	10,160	10,690	11,740
520711-513100	Dental Insurance	709	710	710	720	730
520711-513200	Vision Insurance	117	120	120	120	120
520711-513300	Life, AD&D & LTD Insurance	398	400	400	440	440
520711-513400	Employee Assistance Plan	15	20	20	20	20
520711-520100	Office Supplies	1,227	500	500	800	800
520711-521000	Computer Supplies	397	220	220	220	220
520711-522500	Non-Capital Furn/Equip/Tools	151	300	300	300	300
520711-522909	Marshall Fire - Supplies	-	15,600	23,000	-	-
520711-523100	Uniforms and Clothing	-	200	200	400	400
520711-528900	Miscellaneous Golf Supplies	199	210	210	210	210
520711-532000	Advertising/Marketing	11,421	16,000	16,000	16,000	16,000
520711-532030	Golf Gifts & Promotions	2,519	2,000	2,000	2,000	2,000
520711-532100	Insurance	16,579	17,300	19,110	23,900	27,470
520711-532200	Printing	2,515	3,000	3,000	3,100	3,300
520711-532230	Dues/Subscriptions/Books	3,538	1,000	1,000	1,000	1,000
520711-532909	Marshall Fire - Services	-	91,000	115,000	-	-
520711-535010	Communication Svcs-Cell Phone	255	30	30	100	100
520711-535200	Postage	408	330	330	330	330
520711-536000	Rentals-Equipment	-	200	200	200	200
520711-538101	Travel, Training, & Meetings	94	410	410	410	410
520711-540410	Prof Serv-Investment Fee	305	250	250	340	340
520711-540415	Prof Serv-Bank Charges	62,484	42,000	42,000	36,000	36,000
520711-540900	Prof Serv-Other	-	-	-	50,000	50,000
520711-580040	Computer Replacement	1,610	1,610	1,610	1,600	2,140
Total Golf General & Marketing		**168,667**	**261,330**	**294,540**	**212,460**	**221,350**
Golf Operations & Pro Shop						
520712-511000	Regular Salaries	295,937	296,360	296,360	330,110	345,140
520712-511100	Variable Salaries	311,104	235,010	235,010	326,900	339,970
520712-511200	Overtime Pay	10,097	6,400	6,400	6,400	6,400
520712-512000	FICA Expense	47,128	36,230	36,230	47,140	48,830
520712-512100	Retirement Contribution	16,107	18,150	18,150	21,870	22,850
520712-512200	Workers Compensation	6,002	5,730	5,730	6,580	6,860
520712-513000	Medical Insurance	19,998	20,550	20,550	31,400	34,480
520712-513100	Dental Insurance	1,578	1,610	1,610	1,680	1,710
520712-513200	Vision Insurance	462	470	470	480	490
520712-513300	Life, AD&D & LTD Insurance	1,731	1,760	1,760	1,890	1,890
520712-513400	Employee Assistance Plan	84	80	80	80	80
520712-520100	Office Supplies	126	550	550	550	550
520712-521000	Computer Supplies	1,016	750	750	1,050	1,050
520712-521100	Computer Supplies-Software	1,640	1,050	1,050	1,050	1,050
520712-521130	Golf Course Software Subscript	11,234	15,800	15,800	16,000	16,200
520712-521200	Non-Capital Computer Hardware	420	-	-	-	-
520712-522500	Non-Capital Furn/Equip/Tools	7,846	7,280	7,280	2,500	2,500
520712-523100	Uniforms and Clothing	2,501	2,700	2,700	3,000	3,200
520712-528100	Golf Cart Supplies	1,285	1,500	1,500	2,500	2,700
520712-528200	Range Balls	8,883	6,000	6,000	8,500	8,800
520712-528250	Range Supplies	1,210	1,500	1,500	1,500	1,500

520712-528400	Cart Barn Supplies	1,732	1,000	1,000	1,000	1,000
520712-528900	Miscellaneous Golf Supplies	226	550	550	550	550
520712-529100	Resale Merchandise	119,482	60,000	60,000	130,000	130,000
520712-532030	Golf Gifts & Promotions	1,067	3,800	3,800	3,800	3,800
520712-532200	Printing	200	110	110	110	110
520712-532220	Business and Auto Allowance	277	300	300	700	700
520712-532230	Dues/Subscriptions/Books	225	1,000	1,000	1,500	1,500
520712-532700	Golf Handicap Services	4,712	5,000	5,000	5,000	5,000
520712-535010	Communication Svcs-Cell Phone	1,249	600	600	600	600
520712-536000	Rentals-Equipment	3,774	-	-	9,500	9,500
520712-538100	Education Expense	-	-	-	2,000	2,000
520712-538101	Travel, Training, & Meetings	-	1,050	1,050	1,000	1,000
520712-540900	Prof Serv-Other	-	50,000	50,000	-	-
520712-547040	Prof Serv - Golf Contractors	42,225	20,000	20,000	35,000	40,000
520712-550230	Parts/Repairs/Maint-Golf Carts	939	1,000	1,000	2,500	2,500
520712-580040	Computer Replacement	700	700	700	700	930
Total Golf Operations & Pro Shop		**923,197**	**804,590**	**804,590**	**1,005,140**	**1,045,440**
Golf Course Maintenance						
520713-511000	Regular Salaries	367,343	391,000	391,000	483,480	512,760
520713-511100	Variable Salaries	64,489	86,530	86,530	94,150	97,920
520713-511200	Overtime Pay	27,126	24,280	24,280	22,280	22,280
520713-512000	FICA Expense	34,238	37,520	37,520	43,490	45,740
520713-512100	Retirement Contribution	21,152	23,460	23,460	31,430	33,330
520713-512200	Workers Compensation	4,561	5,770	5,770	6,370	6,720
520713-513000	Medical Insurance	37,292	39,870	39,870	96,060	105,640
520713-513100	Dental Insurance	2,676	2,770	2,770	6,520	6,650
520713-513200	Vision Insurance	721	740	740	1,270	1,290
520713-513300	Life, AD&D & LTD Insurance	2,984	3,420	3,420	2,900	2,900
520713-513400	Employee Assistance Plan	237	190	190	210	210
520713-520100	Office Supplies	188	150	150	150	150
520713-521000	Computer Supplies	193	1,000	1,000	1,350	1,350
520713-522120	Operating Supplies-Safety	402	1,000	1,000	1,700	1,790
520713-522500	Non-Capital Furn/Equip/Tools	11,990	4,900	4,900	6,800	5,720
520713-522900	Miscellaneous Supplies	2,483	1,000	1,000	1,050	1,110
520713-523100	Uniforms and Clothing	5,606	3,610	3,610	5,670	5,940
520713-525400	Fuel & Lubricants	13,692	13,980	13,980	16,480	19,780
520713-528300	Tee & Green Supplies	4,124	3,250	3,250	3,410	3,580
520713-528500	Course Maintenance Supplies	1,490	1,500	1,500	2,000	2,000
520713-528900	Miscellaneous Golf Supplies	761	500	500	600	650
520713-532200	Printing	320	100	100	-	-
520713-532220	Business and Auto Allowance	277	300	300	570	570
520713-532230	Dues/Subscriptions/Books	1,507	1,330	1,330	2,200	2,300
520713-534000	Utility Services-Gas	2,529	2,580	2,580	2,580	2,580
520713-534010	Utility Services-Electricity	34,293	45,000	45,000	49,230	49,230
520713-534020	Utility Service-Trash Removal	2,700	3,920	3,920	2,920	2,920
520713-534050	Utility Services-Water	43,002	45,000	45,000	45,000	45,000
520713-535010	Communication Svcs-Cell Phone	148	100	100	200	200
520713-535030	Comm Svcs-Internet/Cable	1,169	150	150	200	200
520713-536000	Rentals-Equipment	-	-	-	500	500
520713-538101	Travel, Training, & Meetings	2,584	2,000	2,000	3,680	3,860
520713-538999	Other Services and Charges	-	220	220	220	220
520713-540160	Prof Serv-Laboratory	1,231	-	-	1,130	1,130
520713-540300	Prof Serv-Custodial	1,576	1,300	1,300	1,750	1,750
520713-540900	Prof Serv-Other	48,379	20,000	20,000	14,420	15,140
520713-547010	Prof Serv-Pest Control	1,796	1,840	1,840	1,840	1,840
520713-547031	Prof Serv - Land Maint - Bridge House	-	-	-	36,000	39,000
520713-550000	Parts/Repairs/Maint-Bldgs/Fac	3,732	3,600	3,600	6,500	2,500
520713-550020	Parts/Repairs/Maint-Equip	25,615	25,000	25,000	25,000	27,000
520713-550030	Parts/Repairs/Maint-Grounds	57,664	61,710	61,710	62,000	64,000
520713-550070	Parts/Repairs/Maint-HVAC	59	550	550	530	530
520713-550090	Parts/Repairs/Maint-Copiers	-	-	-	160	160
520713-550130	Parts/Repairs/Maint-Security	636	570	570	650	680
520713-550140	Parts/Repairs/Maint-Painting	208	530	530	1,530	530
520713-550150	Parts/Repairs/Maint-Fire Syste	51	100	100	270	270
520713-550160	Parts/Repairs/Maint-Electrical	550	200	200	530	530
520713-550170	Parts/Repairs/Maint-Plumbing	75	270	270	270	270
520713-550180	Parts/Repairs/Maint-Lighting	-	270	270	270	270
520713-550260	Parts/Repairs/Maint-Ground Irr	11,431	16,570	16,470	4,860	5,250
520713-580040	Computer Replacement	560	560	560	560	740
Golf Course Maintenance		**845,841**	**880,210**	**880,110**	**1,092,940**	**1,146,680**
Golf Clubhouse Operations & Maintenance						
520715-511000	Regular Salaries	20,360	24,730	24,730	26,710	28,040
520715-511200	Overtime Pay	177	100	100	-	-
520715-512000	FICA Expense	1,599	1,720	1,720	1,830	1,910
520715-512100	Retirement Contribution	1,169	1,490	1,490	1,740	1,820
520715-512200	Workers Compensation	457	480	480	580	610
520715-513000	Medical Insurance	2,437	3,420	3,420	2,730	3,000
520715-513100	Dental Insurance	141	190	190	150	150
520715-513200	Vision Insurance	38	50	50	40	40
520715-513300	Life, AD&D & LTD Insurance	151	160	160	180	180
520715-513400	Employee Assistance Plan	6	10	10	10	10
520715-522000	Operating Supplies	455	4,100	4,100	4,100	4,100
520715-522110	Operating Supplies-Janitorial	2,793	700	700	1,000	1,100
520715-522120	Operating Supplies-Safety	136	500	500	500	500

520715-522500	Non-Capital Furn/Equip/Tools	13,666	1,200	1,200	3,200	3,200
520715-523100	Uniforms and Clothing	59	100	100	100	100
520715-534000	Utility Services-Gas	1,747	3,800	3,800	4,290	4,290
520715-534010	Utility Services-Electricity	20,027	20,000	20,000	20,000	20,000
520715-534020	Utility Service-Trash Removal	5,544	3,000	3,000	3,000	3,000
520715-534050	Utility Services-Water	2,158	2,000	2,000	700	700
520715-535000	Communication Svcs-Telephone	4,421	2,800	2,800	2,800	2,800
520715-535010	Communication Svcs-Cell Phone	106	150	150	150	150
520715-535030	Comm Svcs-Internet/Cable	5,117	5,000	5,000	5,260	5,260
520715-535040	Communication Svcs-T1 Line	409	200	200	200	200
520715-536000	Rentals-Equipment	-	500	500	500	500
520715-540300	Prof Serv-Custodial	16,954	8,200	8,200	6,400	6,400
520715-547010	Prof Serv-Pest Control	218	300	300	1,600	1,600
520715-550000	Parts/Repairs/Maint-Bldgs/Fac	16,805	3,000	3,000	3,000	3,000
520715-550020	Parts/Repairs/Maint-Equip	2,065	5,000	5,000	2,000	2,000
520715-550070	Parts/Repairs/Maint-HVAC	497	1,000	1,000	2,120	2,120
520715-550090	Parts/Repairs/Maint-Copiers	611	600	600	600	600
520715-550130	Parts/Repairs/Maint-Security	2,760	1,500	1,500	-	-
520715-550140	Parts/Repairs/Maint-Painting	-	270	270	270	270
520715-550150	Parts/Repairs/Maint-Fire Syste	436	1,500	1,500	1,500	1,500
520715-550160	Parts/Repairs/Maint-Electrical	110	500	500	530	530
520715-550170	Parts/Repairs/Maint-Plumbing	648	1,700	1,700	1,700	1,700
520715-550180	Parts/Repairs/Maint-Lighting	-	500	500	1,060	1,060
Total Golf Clubhouse Operations & Maintenance		**124,277**	**100,470**	**100,470**	**100,550**	**102,440**
Capital - Parks & Recreation						
520799-630168	Short Game Area Upgrade (50%)	-	-	-	5,000	36,250
520799-630169	Practice Putting Green Enlargement (50%	-	-	-	-	5,000
520799-640001	Machinery & Equipment	-	-	-	765,180	-
Total Capital - Parks & Recreation		**-**	**-**	**-**	**770,180**	**41,250**
Total Golf Course Fund Expenditures		**2,061,982**	**2,046,600**	**2,079,710**	**3,181,270**	**2,557,160**
Ending Working Capital (Budget Basis)		**474,718**	**731,538**	**915,838**	**343,538**	**409,928**

City of Louisville

2023-2024 Biennial Operating & Capital Budget

Internal Service Funds

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City of Louisville, Colorado
2023-2024 Biennial Budget
Technology Management Fund

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Working Capital (Budget Basis)		139,299	138,679	138,679	117,899	66,759
Administration & Support Services Revenue						
602010-449100	Equipment Replacement	53,030	53,030	53,030	53,010	70,640
602010-461100	Interest Earnings	547	1,330	1,590	1,600	1,440
602010-461110	Net Incr (Decr) in Fair Value	(689)	-	-	-	-
Total Administration & Support Services Revenue		**52,888**	**54,360**	**54,620**	**54,610**	**72,080**
Total Technology Management Fund Revenue		**52,888**	**54,360**	**54,620**	**54,610**	**72,080**
Administration, Operations, & Capital						
602120-540410	Prof Serv-Investment Fee	62	150	150	250	250
602120-540420	Prof Serv-Disposal & Recycling	197	250	250	500	500
602120-650015	Computer-Hardware	53,250	75,000	75,000	75,000	75,000
602120-650115	Public Works Electronic Review Co	-	-	-	30,000	-
Total Administration, Operations, & Capital		**53,508**	**75,400**	**75,400**	**105,750**	**75,750**
Total Technology Management Fund Expenditures		**53,508**	**75,400**	**75,400**	**105,750**	**75,750**
Ending Working Capital (Budget Basis)		**138,679**	**117,639**	**117,899**	**66,759**	**63,089**

City of Louisville, Colorado
2023-2024 Biennial Budget
Fleet Management Fund

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Working Capital (Budget Basis)		568,023	430,904	430,904	249,984	209,664
Administration & Support Services Revenue						
603010-449100	Equipment Replacement	281,388	350,800	350,800	526,190	350,800
603010-461100	Interest Earnings	1,785	1,600	4,230	3,990	5,680
603010-461110	Net Incr (Decr) in Fair Value	(2,494)	-	-	-	-
Total Administration & Support Services Revenue		**280,680**	**352,400**	**355,030**	**530,180**	**356,480**
Total Fleet Management Fund		**280,680**	**352,400**	**355,030**	**530,180**	**356,480**
Administration & Operations						
603103-640000	Motor Vehicle/Road Equipment	-	-	-	570,000	264,750
603120-540410	Prof Serv-Investment Fee	227	400	400	500	500
603120-640000	Motor Vehicle/Road Equipment	78,226	-	-	-	-
603211-640000	Motor Vehicle/Road Equipment	96,319	150,450	150,450	-	-
603312-640000	Motor Vehicle/Road Equipment	243,027	-	-	-	-
603511-640000	Motor Vehicle/Road Equipment	-	385,100	385,100	-	-
Total Administration & Operations		**417,799**	**535,950**	**535,950**	**570,500**	**265,250**
Total Fleet Management Fund		**417,799**	**535,950**	**535,950**	**570,500**	**265,250**
Ending Working Capital (Budget Basis)		**430,904**	**247,354**	**249,984**	**209,664**	**300,894**

City of Louisville

2023-2024 Biennial Operating & Capital Budget

Capital Improvements Program

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A Capital Improvement Program (CIP) is a planning process that identifies the capital investments a local government intends to make over a period of time. Capital, for a local government, constitutes the facilities and materials needed to perform the jurisdiction's functions and to produce and deliver the services expected of it. Generally speaking, capital improvements are assets that are unique, fixed in place (relatively), permanent or which have long useful lives, and are (relatively) expensive. The City's capitalization threshold is $10,000.

While a CIP does not cover routine maintenance, it does include renovation, major repair, or reconstruction of damaged or deteriorated facilities. While capital improvements do not usually include furniture and equipment, capital project may include the furniture and equipment clearly associated with a newly constructed or renovated facility or furniture and equipment that is significant in cost.

The City of Louisville's CIP includes expenditures for buildings, land, parks, water and sewer facilities, acquisition of water rights, sidewalks, streets, and other transportation infrastructure, storm drains, major equipment and other commodities, which are of significant value and have a useful life of several years.

The planning period for the City's CIP is six years. The expenditures proposed for the two years of the program are incorporated into the Biennial Budget and are assigned as account number.

Funds Includes in the CIP

Open Space & Parks Fund – The capital improvements within the Open Space & Parks Fund are for the acquisition or improvement of land for open space, trails, parks, buffer zones, wetlands and wildlife habitats.

Conservation Trust – Lottery Fund – The capital improvements within the Conservation Trust – Lottery Fund are for improvements on open space land, trails, parks, buffer zones, wetlands and wildlife habitats.

Cemetery Fund – The capital improvements within the Cemetery Fund are for general improvements and expansion projects.

Recreation Fund – The capital improvements within the Recreation Fund are for equipment and improvements for the Recreation/Senior Center and the Memory Square Park.

Capital Projects Fund – The capital improvements within the Capital Projects Fund include improvements and equipment for general governmental purposes, large public works projects on streets, alleys, and sidewalks, improvements to building and other facilities, improvements for parks and trails facilities, building facilities, and the acquisition capital equipment.

Water Utility Fund – The capital improvements within the Water Utility Fund include water rights acquisition, major water system improvements, water storage facilities, raw water pipe lines, water lines, meters, lab equipment, and major capital equipment.

Wastewater Utility Fund – The capital improvements within the Wastewater Utility Fund include lab plant equipment, major capital equipment, and sewer lines.

Storm Water Utility Fund – The capital improvements within the Storm Water Utility Fund include improvements to drainage systems.

Technology Management Fund – The capital improvements within the Technology Management Fund are for computer hardware replacement (workstations, servers, etc).

Fleet Management Fund – The capital improvements within the Fleet Management Fund are for vehicle and heavy equipment replacement for the Police Department, Public Works Department (excluding utilities) and Parks & Recreation Department.

Benefits of Preparing a CIP

Several traditionally recognized benefits accrue to the community as the result of preparing and maintaining a sound capital improvement program. These include:

1. The CIP shows citizens where and when projects are expected. This information is useful in coordinating public projects with each other and with the Comprehensive Plan.

2. The CIP establishes a reasonable multi-year spending plan that can help keep the expectations for public improvements within the City's ability to pay. Accordingly, the financial agencies that issue bond ratings, consider it very important for the City to have a well-considered capital improvement programming process, and to adopt and follow the program closely.

3. The CIP process is a means for reviewing all projects that are competing for the same funds against each other and against a central set of priorities. In this way, road projects are not only judged against other roads, but against parks, libraries, etc. This comprehensive approach ensures not only that proper priorities are maintained but also that the desired mix of projects is maintained.

Assumptions

Several assumptions are made in creating the City's CIP. These assumptions are, as follows:

1. The CIP is based principally on projected future revenues from existing funding sources. While the City Council may consider new funding sources in the future, no assumption has been made that these will be used.

2. Project cost estimates are based on information developed by internal City departments.

3. A "balanced" CIP is presented. A balanced CIP is one in which projects are included only to the extent that funds are expected to be available in the future to support these projects. This required that many important projects be delayed for either a year or two or deferred to years beyond the six-year horizon of the program. Beyond the necessity to balance the budgeted first two years, it is important to balance the CIP for the entire six years.

The CIP Process

1. The City Council gives direction to staff for prioritizing capital projects.

2. Each department submits a "Project Request Form" for each capital project requested.

3. The projects are summarized and matched with the projected revenue, by program and by fund.

4. The City Council, City Manager, and staff review, adjust, reevaluate, and reprioritize projects, bringing the projected costs in balance with projected revenue.

The summary pages that follow outline the revenues, projects, and other expenses in the CIP. In order to provide the project details and impact on current and future operating budgets, the "Project Request Forms" are included for projects scheduled between 2021 and 2026.

Note: Many Public Works projects (specifically road and drainage improvements) do not identify operating budget impact due to the difficulty in determining the offsetting reduction in required maintenance.

City of Louisville, Colorado
Six-Year Capital Improvement Plan
For the Years 2023 Through 2028

Open Space & Parks Fund

Request No.	Project Account	Project Description	2022 Estimate	2023 Planned	2024 Planned	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	201511-630071	Parks and Open Space Signs	40,000	-	-	-	-	-	-	-
	201511-630101	Irrig Replacements & Improvs (%)	25,000	-	-	-	-	-	-	-
	201511-640001	Machinery & Equipment (%)	60,000	-	-	-	-	-	-	-
	201511-630157	Park Site Furnishing Replacements	25,000	-	-	-	-	-	-	-
	201511-630162	Community Park Irrigation Replacement	859,400	-	-	-	-	-	-	-
	201511-630166	Playground Replacement	388,190	-	-	-	-	-	-	-
	201511-640142	Wood Chipper (%)	42,500	-	-	-	-	-	-	-
	201522-630155	Russian Olive Removal and Tree Planting	10,000	-	-	-	-	-	-	-
	201522-640001	Machinery & Equipment (%)	12,960	-	-	-	-	-	-	-
	201524-660279	Soft Surface Trail Management Plan	637,820	-	-	-	-	-	-	-
	201528-660277	104th Empire Trail & Shoulder Improvement	1,753,450	-	-	-	-	-	-	-
1	201522-640001	Open Space Equipment	-	40,000	-	-	-	-	-	40,000
2		Soft Surface Trail Maintenance	-	-	-	220,000	250,000	177,000	206,000	853,000
3	201522-660081	Open Space & Trail Improvements	-	40,000	-	41,500	18,000	43,000	48,000	190,500
4	(Operations)	PROST Master Plan Update	-	-	300,000	-	-	-	-	300,000
5	201750-540900	Prairie Dog Relocation	-	42,500	-	-	-	-	-	42,500
6	201511-640001	Parks Equipment Replacement (60%)	-	60,000	60,000	60,000	60,000	60,000	60,000	360,000
7	201511-660292	Public Landscape Improvements (70%)	-	39,900	39,900	39,900	-	-	-	119,700
8	201511-640000	Additions to Fleet - Parks (60%)	-	48,000	-	-	-	-	-	48,000
9	201511-630101	Parks Irrigation Upgrades/Site Improvements (50%)	-	140,000	345,000	137,500	-	-	-	622,500
10	(Operations)	Interpretive Education Displays	-	-	12,000	6,000	17,000	-	-	35,000
11	201524-660300	Emergency and Maintenance Access	-	-	105,000	-	-	-	-	105,000
	201522	**Total Open Space & Parks Fund**	**3,854,320**	**410,400**	**861,900**	**504,900**	**345,000**	**280,000**	**314,000**	**2,716,200**
			-	-	-	-	-	-	-	

Conservation Trust - Lottery Fund

Request No.	Project Account	Project Description	2022 Estimate	2023 Planned	2024 Planned	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	202511-630048	Playgrounds (%)	145,000	-	-	-	-	-	-	-
	202511-660015	Open Space & Parks Signs (%)	15,000	-	-	-	-	-	-	-
12	202511-630048	Playground Replacement (40%)	-	400,000	200,000	200,000	200,000	200,000	200,000	1,400,000
13	202511-660015	Open Space & Parks Signs	-	-	100,000	-	-	100,000	100,000	300,000
14		Fishing Pond Improvements	-	-	-	40,000	350,000	-	-	390,000
		Total Conservation Trust - Lottery Fund	**160,000**	**400,000**	**300,000**	**240,000**	**550,000**	**300,000**	**300,000**	**2,090,000**
			-	-	-	-	-	-	-	

Cemetery Fund

Request No.	Project Account	Project Description	2022 Estimate	2023 Planned	2024 Planned	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	204799-640001	Machinery & Equipment (%)	10,000	-	-	-	-	-	-	-
	204799-640142	Wood Chipper (%)	4,250	-	-	-	-	-	-	-
6	204799-640001	Parks Equipment Replacement (10%)	-	10,000	10,000	10,000	10,000	10,000	10,000	60,000
		Total Cemetery Fund	**14,250**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**60,000**
			-	-	-	-	-	-	-	

PEG Fee Fund

Request No.	Project Account	Project Description	2022 Estimate	2023 Planned	2024 Planned	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	205120-600008	PEG Capital	-	25,000	25,000	25,000	25,000	25,000	25,000	150,000
		Total PEG Fee Fund	**-**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**150,000**
			-	-	-	-	-	-	-	

Historic Preservation Fund

Request No.	Project Account	Project Description	2022 Estimate	2023 Planned	2024 Planned	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	207542-620109	Miners' Cabins Relocation	145,520	-	-	-	-	-	-	-
	207542-620113	Historical Museum Structural Work (%)	60,850	-	-	-	-	-	-	-
		Total Historic Preservation Fund	**206,370**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
			-	-	-	-	-	-	-	

Recreation Fund

Request No.	Project Account	Project Description	2022 Estimate	2023 Planned	2024 Planned	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	208535-620128	Aquatics Amenity Updates	12,000	-	-	-	-	-	-	-
	208535-640144	Pump Replacements	15,000	-	-	-	-	-	-	-
	208538-640001	Parks Equipment Replacement (%)	10,000	-	-	-	-	-	-	-
	208539-620135	Imperial/Hecla Room Divider	-	-	-	-	-	-	-	-
	208539-640123	Rec Center Equipment Replacement	70,000	-	-	-	-	-	-	-
15	208539-620141	Pool Area Double Doors	-	13,200	-	-	-	-	-	13,200
16	208539-620142	Locker Room Upgrades	-	11,000	-	-	-	-	-	11,000
17	208539-640143	Radio System for Staff	-	7,700	-	-	-	-	-	7,700
18	208539-640156	Cameras	-	36,300	-	-	-	-	-	36,300
19	208539-620143	Roof Replacement	-	700,000	-	-	-	-	-	700,000
20	208539-640123	Fitness Equipment Replacement	-	75,000	100,000	125,000	152,000	152,000	152,000	756,000
21	208723-522500	TV Replacement	-	6,600	-	-	6,600	-	-	13,200
22	208728-522500	Piano Replacement	-	7,000	-	-	-	-	-	7,000
23	208535-640154	Memory Pool Heaters	-	60,000	-	-	-	-	-	60,000
24	208535-640144	Pool Pump Replacements	-	15,000	15,000	15,000	-	-	-	45,000
25	208535-640139	Pool Vacuums	-	15,000	-	-	-	-	-	15,000
26	208535-620139	Miracote Deck	-	40,000	-	-	-	-	-	40,000
27	208535-620140	Chlorine Enclosure	-	22,000	-	-	-	-	-	22,000
28	208535-640155	Memory Square Pool Filters	-	37,000	-	-	-	-	-	37,000
29	208731-522500	Outside Brooks Concrete	-	6,000	-	-	-	-	-	6,000
30	208539-640157	Rec Center HVAC Replacement	-	25,000	720,000	-	-	-	-	745,000
6	208538-640001	Parks Equipment Replacement (10%)	-	10,000	10,000	10,000	10,000	10,000	10,000	60,000
31	208539-630170	Track Remediation	-	-	210,000	-	-	-	-	210,000
32	(Operations)	Rectangle Table Replacement	-	-	6,500	-	-	-	-	6,500
33		Deck Furniture - Recreation Center	-	-	-	27,000	-	-	-	27,000
34		Deck Furniture - Memory Square	-	-	-	39,000	-	-	-	39,000
35	(Operations)	Lifeguard Chairs	-	-	-	-	8,000	-	-	8,000
		Total Recreation Fund	**107,000**	**1,086,800**	**1,061,500**	**216,000**	**176,600**	**162,000**	**162,000**	**2,864,900**
			-	-	-	-	-	-	-	

Capital Projects Fund

Request No.	Project Account	Project Description	2022 Estimate	2023 Planned	2024 Planned	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	301103-620133	Building Energy Efficiency	558,960	-	-	-	-	-	-	-
	301103-660025	Decorative Streetlight LED Conversion	120,000	-	-	-	-	-	-	-
	301103-640030	Electric Vehicle Charging Station	22,420	-	-	-	-	-	-	-
	301161-640000	Motor Vehicle/Road Equipment	35,000	-	-	-	-	-	-	-
	301173-650103	City-Wide Security Additions	34,060	-	-	-	-	-	-	-
	301173-650104	City-Wide WiFi Refresh	38,000	-	-	-	-	-	-	-
	301173-660258	Middle Mile Fiber	75,000	-	-	-	-	-	-	-
	301191-620134	City Hall Elevator Modernization	135,000	-	-	-	-	-	-	-
	301191-650110	City Hall Mass Notification System	65,000	-	-	-	-	-	-	-
	301211-620116	Police Dept Basement Restrooms & Lockers	598,330	-	-	-	-	-	-	-
	301211-640145	Taser Replacements	64,160	-	-	-	-	-	-	-
	301211-650105	Additional Features for BRAZO System	11,000	-	-	-	-	-	-	-
	301211-650106	Bi-Directional 700-800 Amplifier	187,000	-	-	-	-	-	-	-
	301211-650107	Communication Equipment for EOC	29,500	-	-	-	-	-	-	-
	301211-650113	In-Car Video System	99,940	-	-	-	-	-	-	-
	301216-620111	Court Security Project	22,700	-	-	-	-	-	-	-
	301219-620120	Police Dept Electrical Work	32,630	-	-	-	-	-	-	-
	301219-620131	Police Carport with Solar	262,430	-	-	-	-	-	-	-
	301311-660202	Railroad Quiet Zones	1,517,970	-	-	-	-	-	-	-
	301312-660012	Pavement Booster Program	5,780,760	-	-	-	-	-	-	-
	301312-660022	Concrete Replacement	96,000	-	-	-	-	-	-	-
	301312-660222	SH42 Short Intersection Construction	-	-	-	-	-	-	-	-
	301312-660256	Downtown Ornamental Light Replacement	18,660	-	-	-	-	-	-	-
	301312-660278	SBR Pedestrian Improvements	1,888,100	-	-	-	-	-	-	-
	301312-660280	Street Lighting Safety Upgrades	89,710	-	-	-	-	-	-	-
	301312-660288	Future 42 Study	398,330	-	-	-	-	-	-	-
	301312-660291	Guardrail Replacement (Fire)	123,000	-	-	-	-	-	-	-
	301313-660103	Median Improvements	300,000	-	-	-	-	-	-	-
	301313-660254	Utility Undergrounding	1,111,200	-	-	-	-	-	-	-
	301314-640001	Machinery & Equipment (%)	20,550	-	-	-	-	-	-	-
	301511-630048	Playground Replacement (%)	30,000	-	-	-	-	-	-	-
	301511-640001	Parks Equipment Replacement (%)	20,000	-	-	-	-	-	-	-
	301511-640142	Wood Chipper (%)	38,250	-	-	-	-	-	-	-
	301524-630158	Fence Replacement - 1501 Empire	320,000	-	-	-	-	-	-	-
	301524-660290	Open Space/Trail Improvements	150,000	-	-	-	-	-	-	-
	301537-620132	Golf Maintenance Facility Improvements	200,000	-	-	-	-	-	-	-
	301537-630161	Driving Range Improvements (Fire)	38,020	-	-	-	-	-	-	-
	301537-640001	Machinery & Equipment	20,550	-	-	-	-	-	-	-
	301537-670000	Water Rights Acquisition	120,000	-	-	-	-	-	-	-
	301551-620138	Library Children's Activity Room	31,600	-	-	-	-	-	-	-
	301551-630164	Library Plaza Improvements	122,500	-	-	-	-	-	-	-
	301552-620113	Historical Museum Structural Work (%)	24,400	-	-	-	-	-	-	-
	301651-630137	Downtown Patio Program Expansion	-	-	-	-	-	-	-	-
36	301103-660293	Downtown Streetlight Conversion	-	480,000	-	-	-	-	-	480,000
37	301103-640030	Electric Vehicle Charging Stations	-	48,400	26,400	-	-	-	-	74,800
38		Middle Mile Fiber Enhancements	-	-	54,000	54,000	54,000	54,000	54,000	270,000
39	301173-650058	Replace Shoretel VOIP Phone System	-	125,000	-	-	-	-	-	125,000
40		Replace Networkiing Switches	-	-	100,000	-	-	-	-	100,000
41	301173-650099	Server Cluster Replacement	-	135,000	-	-	-	-	-	135,000

(continued)

Capital Projects Fund (continued)

Request No.	Project Account	Project Description	2022 Estimate	2023 Planned	2024 Planned	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
42	301553-620145	Arts Center Fire Detection System	-	30,000	-	-	-	-	-	30,000
43	301537-630168	Short Game Area Upgrade (50%)	-	5,000	36,250	-	-	-	-	41,250
44	301537-640001	Rotary Blade Grinder	-	23,210	-	-	-	-	-	23,210
45		Golf Maintenance Facility Improvements	-	-	-	-	227,000	25,000	-	252,000
46	301313-660254	Utility Line Undergrounding	-	1,300,000	-	-	-	-	-	1,300,000
47	301312-660294	Pavement Crackseal	-	200,000	210,000	220,500	231,530	243,100	255,260	1,360,390
48	301551-640158	Library Water Heater Replacement	-	5,000	25,000	-	-	-	-	30,000
49	301191-620144	City Services Roof Repairs	-	35,000	-	-	-	-	-	35,000
50	301191-640001	Fleet Shop Jib Boom	-	30,000	-	-	-	-	-	30,000
51	301312-660022	Concrete Replacement	-	102,000	108,000	123,500	130,000	136,500	143,000	743,000
52	301312-660012	Annual Resurfacing Program	-	4,536,000	6,536,000	7,200,000	7,200,000	5,850,000	5,850,000	37,172,000
53	301312-660281	Traffic Signal Cabinent Replacement	-	85,000	85,000	85,000	85,000	85,000	-	425,000
54	301311-630141	Downtown ADA Project	-	120,000	-	-	-	-	-	120,000
55	301313-630143	Median Landscape Renovations	-	680,000	680,000	680,000	-	-	-	2,040,000
12	301511-630048	Playground Replacement (60%)	-	600,000	300,000	300,000	300,000	300,000	300,000	2,100,000
6	301314-640001	Parks Equipment Replacement (20%)	-	20,000	20,000	20,000	20,000	20,000	20,000	120,000
7	301511-660292	Public Landscape Improvements (30%)	-	17,100	17,100	17,100	-	-	-	51,300
8	301313-640000	Additions to Fleet - Parks (40%)	-	32,000	-	-	-	-	-	32,000
56	301313-630140	Downtown Conduit & Paver Repair	-	420,800	181,400	184,800	191,600	198,400	208,600	1,385,600
57	301312-640001	Pavement Marking Grinder	-	25,000	-	-	-	-	-	25,000
58	301312-640001	Wheel Saw Attachment (50%)	-	14,000	-	-	-	-	-	14,000
59	301312-640001	Message Board Trailer (75%)	-	23,250	-	-	-	-	-	23,250
60	301314-640001	Snow Plow Moldboard Replacement	-	35,000	-	-	-	-	-	35,000
61	301511-630118	Tennis Court Renovations	-	160,000	-	320,000	-	-	-	480,000
62	301312-660222	CO42 Corridor Enhancements	-	5,000,000	3,000,000	-	-	-	-	8,000,000
63	301103-630167	Municipal Electrification	-	1,500,000	1,500,000	-	-	-	-	3,000,000
64	301511-630101	Parks Irrigation Upgrades/Site Improvements (50%)	-	140,000	345,000	137,500	-	-	-	622,500
65	301551-620036	Library Facilities Updates	-	-	241,240	-	-	-	-	241,240
66	301537-630169	Practice Putting Green Enlargement (50%)	-	-	5,000	39,000	-	-	-	44,000
67	301537-630115	Cart Path Improvement & Repairs	-	-	141,000	25,000	26,000	-	-	192,000
68	301537-660299	Coal Creek Lane Cul De Sac Paving	-	-	175,000	-	-	-	-	175,000
69	301219-620147	Police/Court HVAC Replacement	-	-	300,000	-	-	-	-	300,000
70	301219-620148	Police/Court Roof Replacement	-	-	274,000	-	-	-	-	274,000
71		Golf Cart Battery Replacement	-	-	-	78,000	-	-	-	78,000
72		City Hall HVAC Replacement	-	-	-	287,500	-	-	-	287,500
73		City Hall Roof Replacement	-	-	-	-	275,000	-	-	275,000
74		Library HVAC Replacement	-	-	-	-	450,000	-	-	450,000
75		Library Roof Replacement	-	-	-	-	700,000	-	-	700,000
76		Sprayer Replacement	-	-	-	-	-	49,520	-	49,520
77		Reel Grinder Replacement	-	-	-	-	-	83,660	-	83,660
78		Bedknife Grinder Replacement	-	-	-	-	-	46,470	-	46,470
		Total Capital Projects Fund	**14,850,730**	**15,926,760**	**14,360,390**	**9,771,900**	**9,890,130**	**7,091,650**	**6,830,860**	**63,871,690**
	301537-660299		-	-	-	-	-	-	-	

Recreation Center Construction Fund

Request No.	Project Account	Project Description	2022 Estimate	2023 Planned	2024 Planned	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	303120-620106	Rec Center Construction	93,500	-	-	-	-	-	-	-
		Total Recreation Center Construction Fund	**93,500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
			-	-	-	-	-	-	-	

Water Utility Fund

Request No.	Project Account	Project Description	2022 Estimate	2023 Planned	2024 Planned	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	501498-640000	Motor Vehicle/Road Equipment (%)	87,570	-	-	-	-	-	-	-
	501498-640001	Machinery & Equipment (%)	61,800	-	-	-	-	-	-	-
	501498-640045	Meters	56,050	-	-	-	-	-	-	-
	501498-640148	Chemical Mixing Equipment Replacement	32,500	-	-	-	-	-	-	-
	501498-640152	HBWTP Generator Replacement	500,000	-	-	-	-	-	-	-
	501498-660122	Pump R and R	-	-	-	-	-	-	-	-
	501498-660124	Valve R and R	35,000	-	-	-	-	-	-	-
	501498-660182	Water Line Replacement	902,600	-	-	-	-	-	-	-
	501498-660205	PRV Replacement	107,940	-	-	-	-	-	-	-
	501498-660237	Water Tank Int Structure Maint	16,570	-	-	-	-	-	-	-
	501499-620119	Utilities Electrical Assessment (%)	204,600	-	-	-	-	-	-	-
	501499-630146	Marshall Lake Sediment Control	700,000	-	-	-	-	-	-	-
	501499-640151	Flowcam	132,890	-	-	-	-	-	-	-
	501499-660190	NCWCD-Windy Gap Firming Proj	675,000	-	-	-	-	-	-	-
	501499-660212	SCWTP Recycle Pond Maintenance	2,500	-	-	-	-	-	-	-
	501499-660236	SBR Ditch Lining	-	-	-	-	-	-	-	-
	501499-660261	WTP Raw Water Study	36,180	-	-	-	-	-	-	-
	501499-660275	NCWCD SWSP Transmission Capacity	1,736,470	-	-	-	-	-	-	-
	501499-660283	Process Pipe Evaluation	80,000	-	-	-	-	-	-	-
	501499-660284	Utility Master Plan (%)	242,060	-	-	-	-	-	-	-
	501499-660289	Raw Water Infrastructure	1,000,000	-	-	-	-	-	-	-
	501499-670000	Water Rights Acquisition	1,506,570	-	-	-	-	-	-	-
79	501498-660182	Water Pipeliine Replacement	-	540,500	724,500	520,000	520,000	520,000	590,000	3,415,000
80	501498-620146	HVAC Replacement at NWTP	-	35,000	-	-	-	-	-	35,000
81	501498-640158	Water Heater Replacement at NWTP	-	25,000	-	-	-	-	-	25,000
82	501462-540910	Reservoir Inundation Map Update	-	60,000	-	-	-	-	-	60,000
83	501498-640045	Meter Replacements	-	1,900,000	1,900,000	-	-	-	-	3,800,000
84	501499-660190	Windy Gap Firming Project	-	680,000	512,000	512,000	1,177,000	1,177,000	1,177,000	5,235,000
85	501498-660141	Filter Media Replacement	-	616,000	-	-	-	-	-	616,000
86	501499-660295	SCWTP Residual Management	-	800,000	5,200,000	-	-	-	-	6,000,000
87	501498-640000	Vehicle Replacement	-	80,000	50,000	-	-	-	-	130,000
88	501499-670000	Water Rights Acquisition	-	1,250,000	250,000	500,000	500,000	500,000	500,000	3,500,000
89	501499-660236	SBR Ditch Lining	-	425,000	-	-	-	-	325,000	750,000
90	501498-640001	Laboratory Refrigerator (67%)	-	30,150	-	-	-	-	-	30,150
58	501498-640001	Wheel Saw Attachment (50%)	-	14,000	-	-	-	-	-	14,000
59	501498-640001	Message Board Trailer (25%)	-	7,750	-	-	-	-	-	7,750
91	501499-620150	Harper Pump Station Improvements	-	-	200,000	1,930,000	-	-	-	2,130,000
92		Louisville Lateral Ditch Piping	-	-	3,016,000	-	-	-	-	3,016,000
93	501499-620149	SCWTP Administration Building	-	-	2,300,000	-	-	-	-	2,300,000
94		HBWTP Drying Beds Maintenance	-	-	-	221,000	-	-	-	221,000
95		High Zone Tank Security	-	-	-	60,000	-	-	-	60,000
116		Snow Plow Replacement (30%)	-	-	-	105,000	-	-	-	105,000
96		Instrumentation Replacement	-	-	-	-	260,000	-	-	260,000
		Total Water Utility Fund	**8,116,300**	**6,463,400**	**14,152,500**	**3,848,000**	**2,457,000**	**2,197,000**	**2,592,000**	**31,709,900**
			-	-	-	-	-	-	-	

Wastewater Utility Fund

Request No.	Project Account	Project Description	2022 Estimate	2023 Planned	2024 Planned	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	502498-660183	Sewer Utility Lines	928,180	-	-	-	-	-	-	-
	502499-620119	Utilities Electrical Assessment (%)	205,490	-	-	-	-	-	-	-
	502499-640149	Secondary Process Probes	160,000	-	-	-	-	-	-	-
	502499-660267	WWTP Aeration Basin & Reuse Mixers	73,690	-	-	-	-	-	-	-
	502499-660284	Utility Master Plan (%)	125,000	-	-	-	-	-	-	-
	502499-660285	WWTP Solids Handling Upgrades	200,000	-	-	-	-	-	-	-
97	502499-660298	Fiber Optic Loop County Road/Redtail	-	54,210	-	-	-	-	-	54,210
98	502498-660296	CTC Lift Station Improvements	-	200,000	-	-	-	-	-	200,000
99	502499-660285	WWTP Solids Handling Upgrades	-	4,000,000	-	-	-	-	-	4,000,000
100	502498-660297	Sewer Pipeline Rehab/Replacement	-	460,000	540,500	632,500	460,000	520,000	520,000	3,133,000
101	502499-640001	WWTP Forklift	-	70,000	-	-	-	-	-	70,000
102	502499-640001	WWTP Pressure Washer	-	15,000	-	-	-	-	-	15,000
103	502498-640000	WWTP Vehicle & Equipment Replacements	-	27,000	65,000	-	-	-	-	92,000
90	502498-640001	Laboratory Refrigerator (33%)	-	14,850	-	-	-	-	-	14,850
104	502499-640159	Sewer Service Lateral Backflow Valves	-	-	130,000	-	-	-	-	130,000
		Total Wastewater Utility Fund	**1,692,360**	**4,841,060**	**735,500**	**632,500**	**460,000**	**520,000**	**520,000**	**7,709,060**
			-	-	-	-	-	-	-	

Storm Water Utility Fund

Request No.	Project Account	Project Description	2022 Estimate	2023 Planned	2024 Planned	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	503499-630096	Detention Pond Maintenance	515,270	-	-	-	-	-	-	-
	503499-630150	Drainageway "A-1" Garfield/Cottonwood	1,150,490	-	-	-	-	-	-	-
	503499-640001	Machinery & Equipment	26,500	-	-	-	-	-	-	-
	503499-660287	Storm Water Quality Master Plan Capital	438,640	-	-	-	-	-	-	-
105	503499-660096	Storm Sewer Maintenance	-	136,000	165,000	187,000	192,000	198,000	220,000	1,098,000
106	503499-660273	Storm Water Master Plan	-	-	150,000	-	-	-	-	150,000
116		Snow Plow Replacement (30%)	-	-	-	70,000	-	-	-	70,000
		Total Storm Water Utility Fund	**2,130,900**	**136,000**	**315,000**	**257,000**	**192,000**	**198,000**	**220,000**	**1,318,000**
			-	-	-	-	-	-	-	

Golf Course Fund

Request No.	Project Account	Project Description	2022 Estimate	2023 Planned	2024 Planned	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
43	520799-630168	Short Game Area Upgrade (50%)	-	5,000	36,250	-	-	-	-	41,250
107	520799-640001	Robotic Range Mower	-	16,000	-	-	-	-	-	16,000
108	520799-640001	Golf Course Equipment Replacement	-	749,180	-	-	-	-	-	749,180
66	520799-630169	Practice Putting Green Enlargement (50%)	-	-	5,000	39,000	-	-	-	44,000
		Total Golf Course Fund	**-**	**770,180**	**41,250**	**39,000**	**-**	**-**	**-**	**850,430**

Technology Management Fund

Request No.	Project Account	Project Description	2022 Estimate	2023 Planned	2024 Planned	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
109	602120-650015	Computer-Hardware	75,000	75,000	75,000	75,000	75,000	75,000	75,000	450,000
110	602120-650115	Public Works Electronic Review Conversion	-	30,000	-	-	-	-	-	30,000
		Total Technology Management Fund	**75,000**	**105,000**	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**	**480,000**
			-	-	-	-	-	-	-	

Fleet Management Fund

Request No.	Project Account	Project Description	2022 Estimate	2023 Planned	2024 Planned	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	603211-640000	Motor Vehicle/Road Equipment	150,450	-	-	-	-	-	-	-
	603511-640000	Motor Vehicle/Road Equipment	385,100	-	-	-	-	-	-	-
111	603120-640000	Vehicle Replacement - Police	-	225,000	165,000	181,500	199,650	219,620	241,580	1,232,350
112	603120-640000	Vehicle Replacement - Facilities	-	160,000	-	-	-	-	-	160,000
113	603120-640000	Vehicle Replacement - Parks & Open Space	-	140,000	99,750	77,180	92,000	180,000	162,500	751,430
114	603120-640000	Vehicle Replacement - Fleet Repair Truck	-	45,000	-	-	-	-	-	45,000
115		Vehicle Replacement - Sign Truck	-	-	-	40,000	-	-	-	40,000
116		Vehicle Replacement - Snow Plow (50%)	-	-	-	175,000	-	-	-	175,000
117		Vehicle Replacement - Senior Van	-	-	-	-	105,000	-	-	105,000
		Total Fleet Management Fund	**535,550**	**570,000**	**264,750**	**473,680**	**396,650**	**399,620**	**404,080**	**2,508,780**
			-	-	-	-	-	-	-	

All Funds

Fund Description	2022 Estimate	2023 Planned	2024 Planned	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
Open Space & Parks Fund	3,854,320	410,400	861,900	504,900	345,000	280,000	314,000	2,716,200
Conservation Trust - Lottery Fund	160,000	400,000	300,000	240,000	550,000	300,000	300,000	2,090,000
Cemetery Fund	14,250	10,000	10,000	10,000	10,000	10,000	10,000	60,000
PEG Fee Fund	-	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Historic Preservation Fund	206,370	-	-	-	-	-	-	-
Recreation Fund	107,000	1,086,800	1,061,500	216,000	176,600	162,000	162,000	2,864,900
Capital Projects Fund	14,850,730	15,926,760	14,360,390	9,771,900	9,890,130	7,091,650	6,830,860	63,871,690
Recreation Center Construction Fund	93,500	-	-	-	-	-	-	-
Water Utility Fund	8,116,300	6,463,400	14,152,500	3,848,000	2,457,000	2,197,000	2,592,000	31,709,900
Wastewater Utility Fund	1,692,360	4,841,060	735,500	632,500	460,000	520,000	520,000	7,709,060
Storm Water Utility Fund	2,130,900	136,000	315,000	257,000	192,000	198,000	220,000	1,318,000
Golf Course Fund	-	770,180	41,250	39,000	-	-	-	850,430
Technology Management Fund	75,000	105,000	75,000	75,000	75,000	75,000	75,000	480,000
Fleet Management Fund	535,550	570,000	264,750	473,680	396,650	399,620	404,080	2,508,780
Total for All Funds	**31,836,280**	**30,744,600**	**32,202,790**	**16,092,980**	**14,577,380**	**11,258,270**	**11,452,940**	**116,328,960**

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Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Open Space Equipment **Submitted By:** Parks & Recreation **Version:** 3/25/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Open Space & Trails	Maintenance & Management	Open Space & Parks Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	40,000	-	-	-	-	-	40,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	40,000	-	-	-	-	-	40,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Staff requests a Ventrac 4520z with a HQ682 tough cut mower deck to expedite tasks such as trail edge mowing, trial repair (ripping tines), and mechanical weed control. This purchase will better equip staff to complete maintenance and management tasks more efficiently throughout the year as this would be a second mower.
OSAB Medium Priority.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Meets the objectives of the "Maintenance & Management" Sub Program in that the equipment will aid staff in general system maintenance and natural resource work that is consistent with good land stewardship and enhances passive recreation experiences.

1

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Soft Surface Trail Maintenance **Submitted By:** Parks & Recreation **Version:** 6.21.22

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Open Space & Trails	Trail Maintenance	Open Space & Parks Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering			50,000	50,000	50,000	50,000	200,000
Other Prof Services							-
Construction			170,000	200,000	127,000	156,000	653,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	-	220,000	250,000	177,000	206,000	853,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Routine maintenance for aging soft surface trail system. With resurfacing, trails will be more compact which will decrease seasonal erosion issues, enhance safety, and create an enjoyable experience for trail users including commuters, bikers, walker, runners, strollers, etc. Projects will be completed at the following Open Space properties: Coyote Run, Warembourg/Daughenbaugh 2026 (to correspond with Fishing Pond & Property improvements CIP) and multiple properties to complete resurfacing of the Coal Creek Trail.
OSAB High Priority.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This project aligns with the objectives of the "New Trails & Trail Maintenance" Sub Program by maintaining all trails to a satisfactory level to encourage recreation and to enable safe walking, running, and biking experiences in Louisville. This project also aligns with the "Maintenance and Management" Sub Program by providing appropriate passive recreation opportunities.

2

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Open Space & Trail Improvement **Submitted By:** Parks & Recreation **Version:** 6.21.22

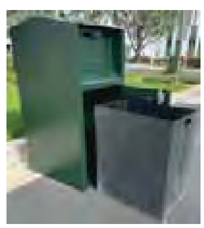
Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Open Space & Trails	Maintenance & Management	Open Space & Parks Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	40,000		41,500	18,000	43,000	48,000	190,500
Other Equip/Project Costs	-	-	-	-	-		-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	40,000	-	41,500	18,000	43,000	48,000	190,500
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification






Description & Proposed Funding:

Equipment/Project Description:

Maintaining existing assets and/or replacing existing assets.
2023, 2025, & 2027: Grade Aquarius Parking Lot; 2026: Bench Replacement; 2028: Wildlife & weather resistant trash cans. Reduce blowing trash, wildlife foraging, and smell. Eliminate rain/snow from collecting in trash bags which reduces removal frequency and bag weight.
OSAB High Priority

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Meets the objectives of the "Maintenance & Management" Sub Program in that it is consistent with good stewardship and enhance passive recreation experiences.

3

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: PROST Master Plan **Submitted By:** Parks & Recreation **Version:** 6.21.22

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Open Space & Parks Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services		300,000	-	-	-	-	300,000
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	300,000	-	-	-	-	300,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

The current PROST Master Plan is 10 years old and many goals have been accomplished. The purpose of the Plan is to create a guiding document to provide a framework for the planning, acquisition, maintenance, management, development and administration of park, recreation, open space, and trail programs. This plan would identify citizen needs & outline priority operational and capital improvement projects. This plan will include previously requested CIP's regarding Open Space and Parks Management & Master Planning.OSAB High Priority

Project revenue or grants that will support the project and the impacts to the operating budget:

GOCO and other grants may be available to leverage City funding.

Reference to Plan being implemented (i.e., Master Plan):

Master Plan

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Meets the objectives of the parks, recreation and open space and trails programs and subprograms.

4

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

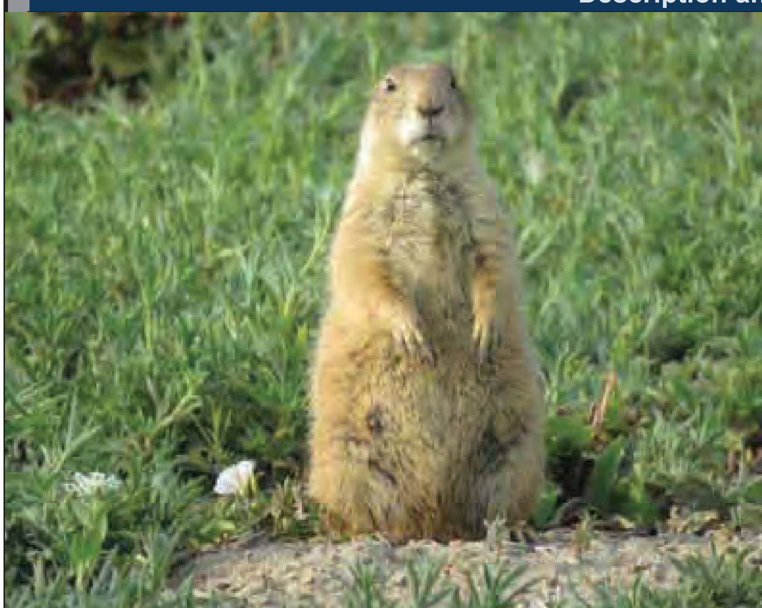
Project Name: Prairie Dog Relocation **Submitted By:** Parks & Recreation **Version:** 3/25/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Open Space & Trails	Maintenance & Management	Open Space & Parks Fund	
			0%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	30,000	-	-	-	-	-	30,000
Construction	12,500					-	12,500
Other Equip/Project Costs						-	-
Capital Equipment Purch						-	-
Contingency						-	-
Total Costs (Gross)	42,500	-	-	-	-	-	42,500
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

In compliance with the Open Space Master Plan, use passive relocation to shift the northeastern prairie dogs colony on Davidson Mesa to a more suitable location on the property. Prairie dogs would be relocated out of the "Preserve" land designation rather then using lethal control to eliminate the colony. In addition, barrier fencing would need to be installed along private fence lines and temporary cages built so prairie dogs can acclimate to their new area.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative ...

Reference to Plan being implemented (i.e., Master Plan):

Open Space Master Plan

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This work is in alignment with the Open Space "Maintenance & Management" Sub program as the management activity is 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.

5

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Park Division Equipment Replacement
Submitted By: Parks & Recreation
Version: 3/21/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Open Space & Parks Fund	60%
Parks	Cemetery	Cemetery Fund	10%
Recreation	Athletic Field Maintenance	Recreation Center Fund	10%
Transportation	Streetscapes	Capital Projects Fund	10%
Transportation	Snow & Ice Removal	Capital Projects Fund	10%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Annual equipment replacements for the Park Division. This could include large mower replacements, smaller equipment, utility vehicles, etc.

Project revenue or grants that will support the project and the impacts to the operating budget:

No project revenue or grants will support the project. New equipment will reduce the operating budget.

Reference to Plan being implemented (i.e., Master Plan):

None

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

It is necessary to replace equipment as it wears out. Having good equipment is a key to proving well maintained parks and landscaped areas which is in alignment with the Parks program goal. PPLAB ranked this as a high priority.

6

Department Priority Ranking: High

Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Public Landscape Improvements
Submitted By: Parks & Recreation
Version: 3/22/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Open Space & Parks Fund	70%
Transportation	Streetscapes	Capital Projects Fund	30%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	7,000	7,000	7,000	-	-	-	21,000
Other Prof Services	-	-	-	-	-	-	-
Construction	50,000	50,000	50,000	-	-	-	150,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	57,000	57,000	57,000	-	-	-	171,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Project is to renovate dated landscaping and/or modify design in shrub beds. A primarily goal will be to increase maintenance efficiencies, but could also include adding xeric and pollinator friendly plant material and increase the quality in sign beds. For example, shown is a large bed at the Sports Complex. Replacing the wood mulch with native grass will decrease maintenance on weed control. If approved, staff will work with PPLAB on prioritizing beds and design.

Project revenue or grants that will support the project and the impacts to the operating budget:

No project revenue or grants will support. Primary project goal is to reduce the operating budget.

Reference to Plan being implemented (i.e., Master Plan):

Need to complete PROST & Park Master Plans to determine final need

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This project meets the goals and objectives of the Parks sub-program by providing well-maintained parks and the Streetscapes sub-program by providing visually appealing streetscapes. With that, PPLAB ranked this as a high priority.

7

Department Priority Ranking: Medium

Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Park Vehicle Purchase Submitted By: Parks & Recreation Version: 4/5/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Open Space & Parks Fund	60%
Transportation	Streetscapes	Capital Projects Fund	30%
Transportation	Snow & Ice Removal	Capital Projects Fund	10%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	80,000	-	-	-	-	-	80,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	80,000	-	-	-	-	-	80,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Two new full-time park tech positions (approved by Council) were added to the Park Division in 2022. This request is to purchase vechicles for thoes staff members

Project revenue or grants that will support the project and the impacts to the operating budget:

N/A

Reference to Plan being implemented (i.e., Master Plan):

N/A

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Having well running vehicles is a key to providing well maintained parks and landscaped areas, as well as providing a safe transportation system all of which are in alignment with sub-programs mentioned above.

Department Priority Ranking: High Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Park Irrigation Upgrades + Site Improvements   Submitted By: Parks & Recreation   Version: 3/24/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Open Space & Parks Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	5,000	40,000	25,000		-	-	70,000
Other Prof Services	-	-	-	-	-	-	-
Construction	25,000	400,000	250,000		-	-	675,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	30,000	440,000	275,000	-	-	-	745,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Irrigation upgrades or system replacements are needed for many of the parks such as the Museum (2023), Cottonwood Park (2024) and Centennial Park (2025). Most of the park irrigation systems are between 20 and 30 years old and are in need of upgrades due to poor coverage and/or materials have reached their end of life expectancy. Additional funds are programed into this request to cover minor site design and landscape upgrades. Final park prioritization will be determined by staff and PPLAB.

Project revenue or grants that will support the project and the impacts to the operating budget:

No project revenue or grants will support the project. Operating cost should decrease.

Reference to Plan being implemented (i.e., Master Plan):

Need to complete PROST & Park Master Plans to determine final need

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This project meets the goals and objectives of the Parks sub-program by providing well-maintained parks. With that, PPLAB ranked this as a high priority.

Department Priority Ranking: High   Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

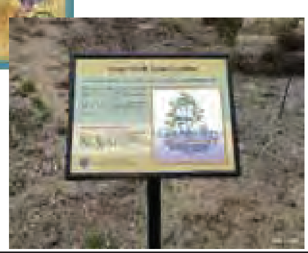
Project Name: Interpretive Education Displays **Submitted By:** Parks & Recreation **Version:** 3/25/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Open Space & Trails	Education & Outreach	Open Space & Parks Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	6,000	3,000	6,000	-	-	15,000
Other Prof Services	-	-	-	-	-	-	-
Construction	-	6,000	3,000	6,000	-	-	15,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	5,000
Total Costs (Gross)	-	12,000	6,000	12,000	-	-	35,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	100	150	200	-	-	450

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

Design, development, and installation of educational signage for the following Open Space properties: Daughenbaugh & Warembourg (2023), Coyote Run (2024), and two signs at Davidson Mesa (2025). Educational topics would be determined in collaboration with the consultant, staff, and the Open Space Advisory Board.
OSAB Low Priority.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative …

Reference to Plan being implemented (i.e., Master Plan):
Narrative …

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Meets the objectives of the "Education & Outreach" Sub Program since signs inform and educate residents and visitors about the City's diverse Open Space properties and the many benefits associated with these lands while also promoting appreciation and stewardship.

10

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

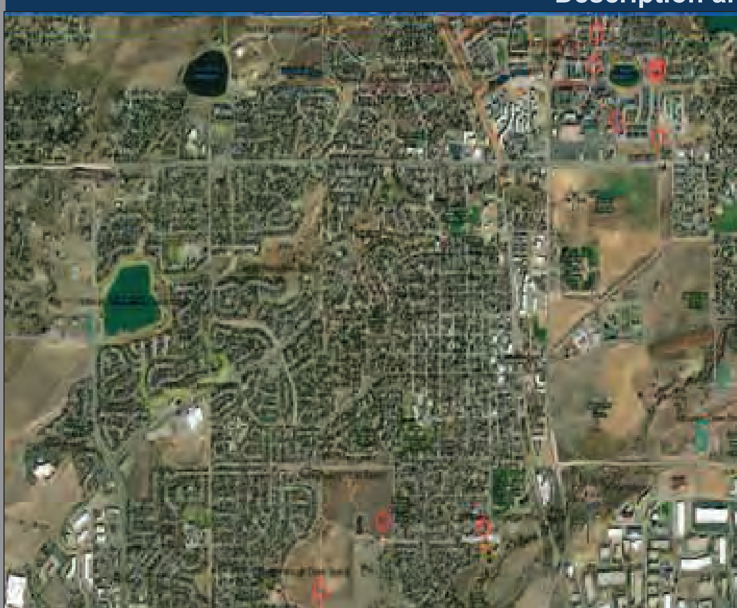
Project Name: Emergency and Maintenance Access **Submitted By:** Parks & Recreation **Version:** 6.21.22

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Open Space & Trails	Maintenance & Management	Open Space & Parks Fund	50%
	Trail Maintenance	Open Space & Parks Fund	50%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction		105,000	-	-	-	-	105,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	105,000	-	-	-	-	105,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	300	300	300	900

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

A system of collapsible bollards, post and dowel fencing, and swing gates to secure key Open Space properties for emergency closures such as floods and fires, maintenance, and to reduce inappropriate vehicular access to Open Space trail system which causes trail damage. Gates and bollards can be opened/closed quickly in an emergency and are more durable then temporary construction fencing.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Meets the objectives of the Open Space "Maintenance & Management" and "New Trails & Trail Maintenance" Sub Program by managing the City's Open Space properties in a manner consistent with good stewardship and allowing for passive recreation. Reduced vehicular access will extend the life of the trail therefore helping to maintain all trails to a satisfactory level to encourage recreation and to enable safe walking, running and bike riding around Louisville.

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Playground Replacement | Submitted By: Parks & Recreation | Version: 2/18/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Conservation Trust - Lottery Fund	40%
Parks	Parks	Capital Projects Fund	60%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	1,000,000	500,000	500,000	500,000	500,000	500,000	3,500,000
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	1,000,000	500,000	500,000	500,000	500,000	500,000	3,500,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

The requested funding is for replacement of existing playgrounds at the following locations::2023 Enclave & Sunflower Park:2024 Sports Complex : 2025 Memory Square; 2026 - 2028 Add Parks. Actual order of replacements in out years will be determined based on which play equipment is in most need of replacement, as well as feed back from PPLAB and the community.

Project revenue or grants that will support the project and the impacts to the operating budget:

GOCO and other grants may be available to help leverage funding.

Reference to Plan being implemented (i.e., Master Plan):

None

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Replacing / Improving playgrounds and equipment improves safety, helps to maintain levels of service for residents and helps the City meet ADA requirements. By continuing assessment and addressing park and playground deficiencies ongoing maintenance costs decrease. If Louisville's playgrounds are allowed to fall in to disrepair it demonstrates a lack of commitment and a poor image for the City's park system. Maintenance costs are essentially a wash as we will be replacing old equipment with new equipment. PPLAB ranks this as a high priority.

12

Department Priority Ranking: High | Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Open Space and Parks Signs **Submitted By:** Parks & Recreation **Version:** 8.1.22

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Open Space & Trails	Maintenance & Management	Conservation Trust - Lottery Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering		-	-	-	-	-	-
Other Prof Services		100,000	-	-	100,000	100,000	300,000
Construction			-	-	-	-	-
Parks Property Signs	-			-			-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	100,000	-	-	100,000	100,000	300,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	200	-		500	800	1,500

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Replace existing worn signs &install an integrated system of new maps, property signs, arrows, striping, regulations & trail etiquette signage to guide users of every age & ability through the 32 miles of trails, include seven primary trails, Open Space and Parks properties, and alternative transportation corridors across the city. The 1st phase covers the two longest trails, the 2nd phase is five trails and park name & regs regulation signs. OSAB-High Priority; PPLAB- Medium/High Priority

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

Transportation Master Plan and Wayfinding Plan

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This project meets the goals identified in the PROST and the TMP and the objectives of the "Trail Maintenance" Sub Program in that it encourages recreation and safe walking, running, and biking in Louisville. The directional signage, regulatory and etiquette component also meets the objectives of the "Outreach and Education" Sub Program by informing and educating residents and visitors about the City's diverse City trails, Parks, and Open Space properties and rules and regulations. This is a High Priority Project for the Open Space Advisory Board and the Medium/High Parks and Public Lands.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Fishing Pond Improvements **Submitted By:** Parks & Recreation **Version:** 3/25/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Open Space & Trails	Maintenance & Management	Conservation Trust - Lottery Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	40,000	-	-	-	40,000
Construction	-	-	-	350,000	-	-	350,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	-	40,000	350,000	-	-	390,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Development of a Property Plan to determine necessary improvements at the Warembourg fishing pond for water retention, aquatic habitat, fishing and nature experiences, and other recreational opportunities. Construction costs includes mapping sediment to determine depth and dredging to remove excess sediment if proposed in teh plan.
OSAB Medium Priority.

Project revenue or grants that will support the project and the impacts to the operating budget:

GOCO and other grants may be available to leverage funding

Reference to Plan being implemented (i.e., Master Plan):

Master Planning

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Construction of improvements meets the objectives of the "Maintenance & Management" sub program as the project is consistent with good stewardhip, promotes wildlife habitat, and enhances passive recreation experiences such as fishing. Meets the objectives of the "Education & Outreach" sub program. This project is a high priority for OSAB.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

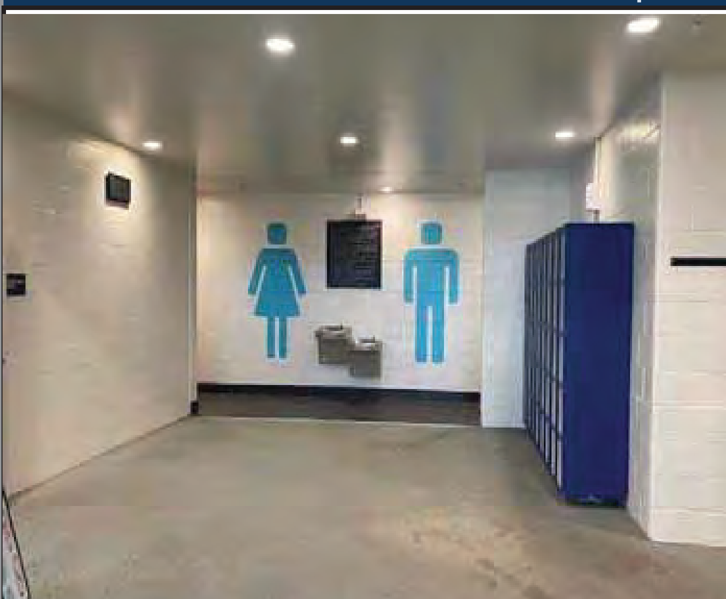
Project Name: Pool Area Double doors **Submitted By:** Parks & Recreation **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Recreation Center Building Maint	Recreation Center Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	12,000	-	-	-	-	-	12,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	1,200	-	-	-	-	-	1,200
Total Costs (Gross)	13,200	-	-	-	-	-	13,200
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

Double doors to create a more secure, safe and air friendly space in the Natatorium. The last "open air" area of the pool area, having doors installed will help not only with safety of children but the positive air in the Natatorium. Decreaing use of HVAC unit and prolonging life of the air system

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative …

Reference to Plan being implemented (i.e., Master Plan):

Narrative …

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Currently the pool area and locker rooms are sepreated with gates. Having seperate HVAC zones to prevent cool breezes flowing through locker rooms, will improve patron comfort. The addition benefits of a more controled HVAC operation will be acheived by seperating the locker room and natatorium climate zones.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Locker Room Upgrades **Submitted By:** Parks & Recreation **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Recreation Center Building Maint	Recreation Center Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	10,000	-	-	-	-	-	10,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	1,000	-	-	-	-	-	1,000
Total Costs (Gross)	11,000	-	-	-	-	-	11,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Gendered Locker rooms in need of an upgraded Vanities & mirrors

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative …

Reference to Plan being implemented (i.e., Master Plan):

Narrative …

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

These components of the locker room were not touched in the 2018 expansion and remodel and are in need up replacement.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Radio System for Staff
Submitted By: Parks & Recreation
Version:

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Recreation Center Management	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	7,000	-	-	-	-	-	7,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	700	-	-	-	-	-	700
Total Costs (Gross)	7,700	-	-	-	-	-	7,700
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Purchase mobile communication devices

Project revenue or grants that will support the project and the impacts to the operating budget:

Increase safety and communication

Reference to Plan being implemented (i.e., Master Plan):

Narrative …

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The availability of communication devices (radio type) would allow staff to connect for facility communication between areas of the center in the event of a guest conflict, emergency response, and overall connection of Guest Services staff with Facilty Assistant, Supervisors and Aquatics staff. Allows for more efficient response to center emergencies.

Department Priority Ranking: Medium
Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Rec Center Cameras **Submitted By:** Parks & Recreation **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Recreation Center Management	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	33,000	-	-	-	-	-	33,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	3,300	-	-	-	-	-	3,300
Total Costs (Gross)	36,300	-	-	-	-	-	36,300
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This project is to replace, remove and add cameras to the Recreation Center and Memory Square Pool.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative …

Reference to Plan being implemented (i.e., Master Plan):

Narrative …

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The following is a list of work that would be done with this project: Budgetary Figures
- Hardware $22,400 ($1000/NK8BR4 $1500/P3807 $400/M3016)
- Camera Vendor Labor/Materials $5,000
- Cabling Vendor Labor/Materials $5,000

Purchase
- P3807 Gym 1 – Cabling needed – Special Mounting needed
- P3807 Gym 2 – Cabling needed – Special Mounting needed

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Roof Replacement

Submitted By: Parks & Recreation

Version:

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Recreation Center Management	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	700,000	-	-	-	-	-	700,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	700,000	-	-	-	-	-	700,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Replace the entire system with a new 60 mil PVC roof. After many leaks and damage from the Marshall Fire (350+ repairs).

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative …

Reference to Plan being implemented (i.e., Master Plan):

Narrative …

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This project is a holding place once insurance coverage is determined from the fire damage. The roof sustained 300+ burn areas that have been patched but the overall integrity of the brand new roof was compromised.

Department Priority Ranking:

Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Fitness Equipment Replacement
Submitted By: Parks & Recreation
Version:

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Adult Activities	Recreation Center Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	75,000	100,000	125,000	152,000	152,000	152,000	756,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	75,000	100,000	125,000	152,000	152,000	152,000	756,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This budget will be used for the ongoing repalcement of the cardiovascular, stretching circuit and free weight equipment throughout the facility & studios. 2026 earmarks the first year to start replacing circuit weight machines.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative ...

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Fitness equipment attracts & retians guests who use the facility for exercise. Keeping this equipment up to date is crucial to our facility operations and keeping revenue streams consistent.

Department Priority Ranking: High

Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

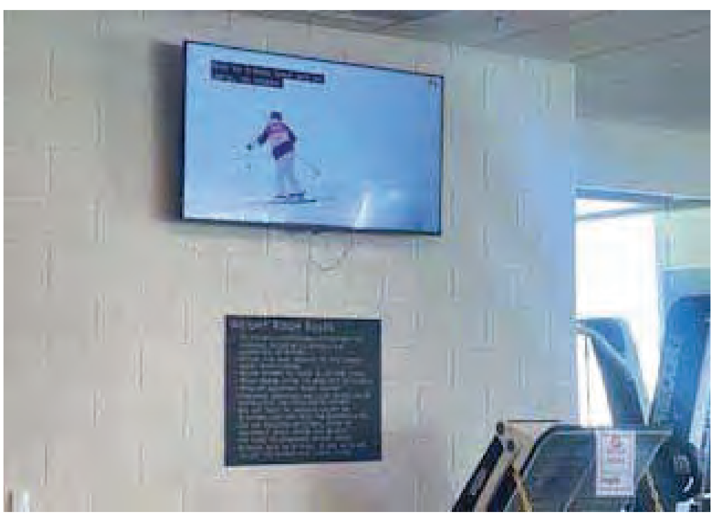
Project Name: Fitness Equipment Replacement **Submitted By:** Parks & Recreation **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Adult Activities	Recreation Center Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	6,000	-	-	6,000	-	-	12,000
Capital Equipment Purch							-
Contingency	600	-	-	600	-	-	1,200
Total Costs (Gross)	6,600	-	-	6,600	-	-	13,200
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

This budget will be used for the ongoing repalcement of the televisions in the fitness and surrounding areas.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative …

Reference to Plan being implemented (i.e., Master Plan):

Narrative …

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Technology attracts & retains guests who use the facility for exercise. Keeping this equipment up to date is crucial to our facility operations and keeping revenue streams consistent. 8x 42" Vizio $350 each 1x 85" Samsung $1300 Add some funds to purhcase covers for the tvs to ensure longevity in the cardio area.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Piano Replacement **Submitted By:** Parks & Recreation **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Parks & Recreation Administration	Historic Preservation Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	7,000	-	-	-	-	-	7,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	7,000	-	-	-	-	-	7,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This budget will be used to purchase a Hybrid Digital Piano.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative …

Reference to Plan being implemented (i.e., Master Plan):

Narrative …

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Our current piano is a used that was donated and is in need of frequent tuning because it it's age. Our piano is used for 7 special events, both senior and general recreation, and is also used Friday mornings for the Singing Seniors Choir. The style of Hybrid Digital Piano we want to replace with is easier to maneuver and never needs to be re-tuned, like other classical pianos.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Memory Pool Heaters
Submitted By: Parks & Recreation
Version:

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Aquatics	Recreation Center Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	60,000	-	-	-	-	-	60,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	60,000	-	-	-	-	-	60,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Boiler replacement of main and baby pool at Memory Square.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative ...

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Boilers were not replaced during the renovation, both have operation challenges. The baby pool boiler caused closures in Summer 2019. With this CIP staff would like to improve heating efficiency and reliability, new boilers will increase usable pump room space.

Department Priority Ranking: High

Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Pool Pump Replacements **Submitted By:** Parks & Recreation **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Aquatics	Recreation Center Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	15,000	15,000	15,000		-	-	45,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	15,000	15,000	15,000	-	-	-	45,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Plan for replacement and repair of pumps. A 4 year schedule cycling to purchase 1-2 pumps a year, to be shelved until needed.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative …

Reference to Plan being implemented (i.e., Master Plan):

Narrative …

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The pool circulation pumps are the heartbeat of the pool. To reduce downtime due to pump failure staff will shelf replacement pumps. The pumps will systematically be replaced during scheduled maintenance. If a catastrophic failure accures staff will have a replacement ready for a quick replacement.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Pool Vacuums **Submitted By:** Parks & Recreation **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Aquatics	Recreation Center Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	15,000	-	-	-	-	-	15,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	15,000	-	-	-	-	-	15,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Robotic vacuums for replacement of existing. These are the unsung heroes of the recreation center, working every night keeping it clean. Amount of use requires a 3-5 year replacement cycle.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative …

Reference to Plan being implemented (i.e., Master Plan):

Narrative …

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The pool vaccuums are used every night in all 3 pools of the facility. They sweep the bottom of the pool to assisst in keeping the pools clean. This decreases staff time needed to sweep pools and allows for a cleaner healthier pool environment. This CIP also includes 2 vaccuums for Memory Square Pool

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Miracote Deck **Submitted By:** Parks & Recreation **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Aquatics	Recreation Center Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	40,000	-	-	-	-	-	40,000
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	40,000	-	-	-	-	-	40,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Match entire deck and finish renovated concrete with Miracote top coating.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative ...

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

During the renovation not all of the pool area was budgeted to have the pool deck covered and sealed with Miracote. This protective coating is a non-slip decorative sealant. The Aquatics pool deck shows wear because of general use and the use heavy equipment, this coating will eliminate those areas of wear. For the CIP project we will have the entire surface shot blasted all cracks will be repaired and a micro topping will be placed over the existing concrete.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Chlorine Enclosure
Submitted By: Parks & Recreation
Version:

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Aquatics	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	5,000	-	-	-	-	-	5,000
Other Prof Services	-	-	-	-	-	-	-
Construction	17,000	-	-	-	-	-	17,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	22,000	-	-	-	-	-	22,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Additional wall enclose of the chlorine room to improve air quality and decrease equipment degradation.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative ...

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The chlorinators and chlorined tablets are currently stored in the same location as pool filtering equipment. With this CIP a wall will be constructied to Isolate airborne oxidizers wich will also reduce wear on adjacent systems, prolonging life and reducing chance for equipment failure.

Department Priority Ranking: Medium
Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Memory Square Pool Filters **Submitted By:** Parks & Recreation **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Aquatics	Recreation Center Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	37,000	-		-	-	-	37,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	37,000	-	-	-	-	-	37,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Memory Square Main pool filter replacement

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative ...

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The Main Pool filters were not replaced during the renovation, and each year they have operation challenges and possible failure. With this CIP staff would like to replace the existing filters to improve filtering efficiency and reliability, new filters will increase filtration capabilites.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Outside Brooks Concrete **Submitted By:** Parks & Recreation **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Senior Activities & Services	Recreation Center Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	6,000	-	-	-	-	-	6,000
Other Equip/Project Costs			-		-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	6,000	-	-	-	-	-	6,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This budget will be used for adding concrete to the existing Brooks Room patio so that we can increase our outdoor seating option as well as activties for seniors.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative ...

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The Brooks Café meal program reintroduced our dining at the Recreation & Senior Center in July of 2021 and we started using the outdoor patio as another option for our participants. It is a bit crowded and this project would extend the concrete to allow for more comfortable outdoor seating. Recently ARPA funds were awarded for the puchase of outdoor furniture to be placed in this area rather than the temporary tables and chairs that are currently being used and set up and taken down daily. The larger space would also allow for an opportunity for other outdoor programs.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: RSC HVAC Replacement **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Facilities Maintenance	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	20,000		-	-	-	-	20,000
Construction	-	600,000			-	-	600,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	5,000	120,000			-	-	125,000
Total Costs (Gross)	25,000	720,000	-	-	-	-	745,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Replace standard efficiency roof top units (RTUs) installed in 2009 with high efficiency units. RTUs to be replaced include RTU 1-7, RTU 9-14, NDHU-1 & ERV-1. Electrification of units will be considered based on existing electrical service.

Project revenue or grants that will support the project and the impacts to the operating budget:

Operating costs should decrease based on improved energy efficiency and reduced maintenance costs. Xcel Energy rebates may be available for systems that provide outstanding energy efficiency.

Reference to Plan being implemented (i.e., Master Plan):

Narrative …

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

HVAC components have an expected life span of approximately 15-20 years. These units are being scheduled for replacement at 15 years due to mediocre original quality and high energy use. Together these factors have contributed to reduced reliability, obsolete parts and increased maintenance and operating costs. Units currently available have improved efficiency due better motors, compressors and heat exchangers. It is estimated that the most efficient units available today are up to 50% more efficient that the units available 10 years ago.

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

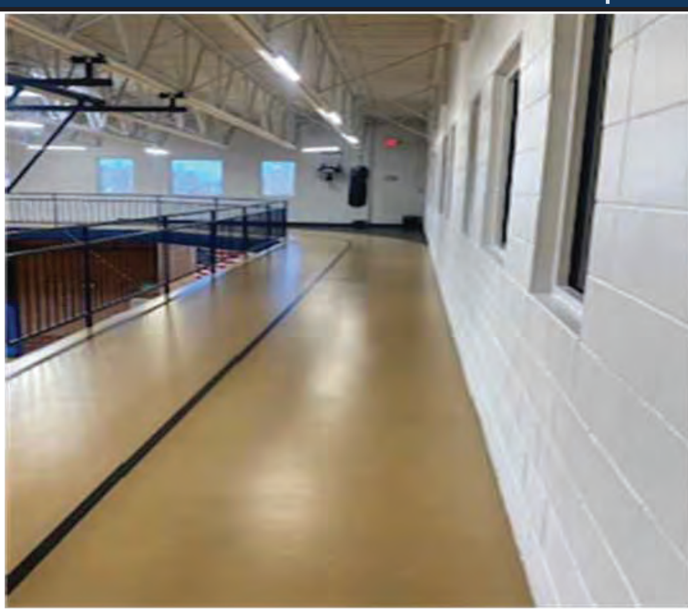
Project Name: Track Remediation **Submitted By:** Parks & Recreation **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Recreation Center Building Maint	Recreation Center Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	10,000	-	-	-	-	10,000
Other Prof Services	-	-	-	-	-	-	-
Construction	-	200,000	-	-	-	-	200,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	210,000	-	-	-	-	210,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

Repair underside of track area and new top surface on the indoor track. The surface is elevated and wraps around the gym at 1/10 of a mile. it is 31 years old, and has only been resurfaced once in its lifetime. there is some cracks in the surface that needs repaired as well.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative ...

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The track is a key component to the guests of the Recreation and Senior Center. This is the original track to the building and post fire is experiencing significant cracking. The price listed is only an educated guess as no vendor has been located to do the repairs at this point.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Rectangle Table Replacement **Submitted By:** Parks & Recreation **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Adult Activities	Recreation Center Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	6,500	-		-	-	6,500
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	6,500	-	-	-	-	6,500
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This budget will be used for the replacement of the rectangle tables we use in the building for our programs and rentals.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative …

Reference to Plan being implemented (i.e., Master Plan):

Narrative …

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

These tables are heavily used throughout the building, and especially in the multipurpose rooms for programs as well as rentals. We are in need of replacing the current ones from when the construction/remodel was completed.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

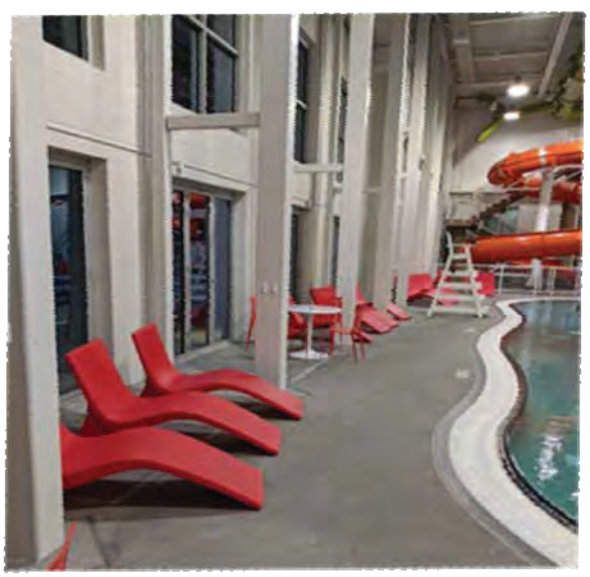
Project Name: Deck Furniture for LRC **Submitted By:** Parks & Recreation **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Aquatics	Recreation Center Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	27,000	-	-	-	27,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	-	27,000	-	-	-	27,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

Interior deck furniture is supplemented by exterior furniture over the Fall, Winter, and Spring. Additional furnishings could add to this and allow for year-round consistency. Additional cubbies for deck storage.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative ...

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

With the first years of opperations after the pool rennovation completion the pool staff have used the opprotunity to see what areas would see a benefit to additonal furniture. With this CIP the purchased furniture will add seating and storage around the deck, this will give patrons more functional use of the spaces.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

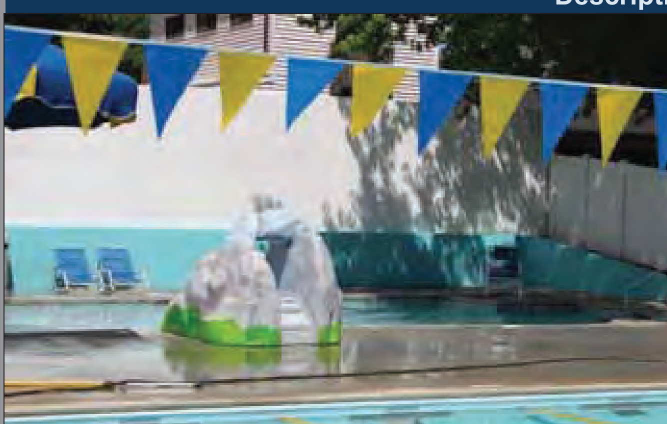
Project Name: Deck Furniture for Memory Square **Submitted By:** Parks & Recreation **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Aquatics	Recreation Center Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	39,000	-	-	-	39,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	-	39,000	-	-	-	39,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

Narrative ...

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative ...

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The Memory Square deck furniture was last purchase in 2015. With this CIP staff will add seating and storage around the deck which gives patrons a more functional space along with replacing dated or damaged furniture.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Lifeguard Chairs **Submitted By:** Parks & Recreation **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Aquatics	Recreation Center Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	8,000	-	-	8,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	-	-	8,000	-	-	8,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Replace existiing Lifeguard chairs.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative ...

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The current Lifeguard chairs do a great job of giving the guards surveillance views, new chairs continue to be developed, that encourage standing to add height, allow quicker, and safer responses to emergencies. We will also be adding more chairs giving the guards more options for guarding locations and making them more visible to patrons.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Downtown Streetlight LED Conversion **Submitted By:** Administration **Version:** 8/25/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Administration & Support Services	Sustainability	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	400,000	-	-	-	-	-	400,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	80,000	-	-	-	-	-	80,000
Total Costs (Gross)	480,000	-	-	-	-	-	480,000
Grants or Other Off-Setting Revenue	480,000	-	-	-	-	-	480,000
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

The pedestrian streetlights in downtown were installed in the late 90s as part of the Downtown Improvements Projects. Xcel installed the lights and continues to maintain them (116 acorn and 23 pendant). Staff proposes converting the lights to LED to increase energy efficiency, lower maintenance costs and reduce light pollution.

Staff completed a downtown lighting study in 2022 and analyzed options for converting lights with Xcel or acquiring the lights and installing new equipment. Upon completion of a pilot test, staff determined that the preferred alternative is converting the lights to a 3000K Granville (70W equivalent, dimmed to 50% with fixture cap) for the acorn lights and 3000K Domus (250W equivalent) for the pendant lights.

The preferred alternative was reached following evaluation of glare/brightness, color temperature, street lighting, cost, etc. Monthly rate savings for converting acorn and pendant lights is approx. $0.21 per acorn and $1.53 per pendant. Lower maintenance costs are anticipated, as well, as LED fixtures require less frequent replacement/repair in general.

Project revenue or grants that will support the project and the

Revenue includes URA funding from the Louisville Revitalization Commission.

Reference to Plan being implemented (i.e., Master Plan):

N/A

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The objectives of the Sustainability sub-program include using environmental, economic, and human resources to meet present and future needs without compromising the ecosystems on which we depend and actively pursuing energy efficient upgrades to realize cost savings and reduce environmental impacts. Increasing energy efficiency through LED conversion will help to achieve these goals.

Department Priority Ranking: Low **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Electric Vehicle Charging Stations **Submitted By:** Administration **Version:** 10/24/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Administration & Support Services	Sustainability	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	44,000	22,000	-	-	-	-	66,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	4,400	4,400	-	-	-	-	8,800
Total Costs (Gross)	48,400	26,400	-	-	-	-	74,800
Grants or Other Off-Setting Revenue	46,400	10,000	-	-	-	-	56,400
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Staff recently completed a municipal electric vehicle plan that calls for the installation of electric vehicle charging stations at City facilities. Staff is proposing installation of a public-facing level 2 charging station at City Services in 2023 and other facilities.

Project revenue or grants that will support the project and the impacts to the operating budget:

Staff anticipates receiving two grants ($10,000 each) from the Regional Air Quality Council & $26,400 from the Louisville Revitalization Commission in 2023 for an additional charging station in the City parking lot near Lucky Pie or DeLo.

Reference to Plan being implemented (i.e., Master Plan):

Municipal Electric Vehicle Plan

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The objectives of the Sustainability sub-program include using environmental, economic, and human resources to meet present and future needs without compromising the ecosystems on which we depend and actively pursuing energy efficient upgrades to realize cost savings and reduce environmental impacts. Pursuing electrification helps transition away from fossil fuels and reduce emissions.

Department Priority Ranking: Low **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

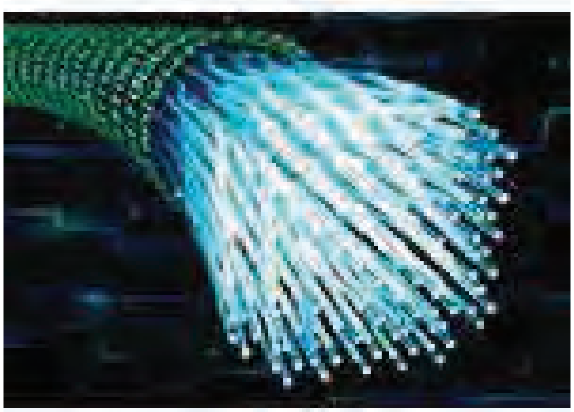
Project Name: Middle Mile Fiber Enhancements **Submitted By:** Information Technology **Version:** 2.0

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Administration & Support Services	Information Technology	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	35,000	35,000	35,000	35,000	35,000	175,000
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	10,000	10,000	10,000	10,000	10,000	50,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency (20%)	-	9,000	9,000	9,000	9,000	9,000	45,000
Total Costs (Gross)	-	54,000	54,000	54,000	54,000	54,000	270,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

IT Staff are working to provide fiber\conduit improvements and enhancements that will provide redundancy and integrity to the City's fiber backbone and enhance middle mile capabilities between City sites. These enhancements include upgrading fiber\conduit between Library and WWTP, and WWTP to City Services. Improvements and enhancements to other lateral fiber\conduit runs are also planned.

Project revenue or grants that will support the project and the impacts to the operating budget:

Currently exploring grant and federal infrastructure funding options through State of Colorado's broadband office.

Reference to Plan being implemented (i.e., Master Plan):

Core IT Infrastructure

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

IT Staff is working with a consultant to review current middle mile capabilites and to assist Staff with planning for the future. 2 areas that are high on the priority list for 2024/2025 are closing the City's fiber loop between City Services and Waster Water Treatment Plant, and also improving the link between Louisville Library and the Waster Water Treatment Plan. Creating these fiber links will allow the City to have a fully redundant fiber ring, ensuring that all locations stay operational 24-7-365 in the event of a fiber cut. IT Staff's sub-program goal is to maintain a secure and connected network ensuring all users have appropriate technological resources to effectively perform their jobs. This would include network redundancy.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Replace Shoretel VOIP Phone System **Submitted By:** Information Technology **Version:** 1/1/1900

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Administration & Support Services	Information Technology	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	125,000	-	-	-	-	-	125,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	125,000	-	-	-	-	-	125,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	10,000	10,000	10,000	10,000	10,000	50,000

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

City Staff upgraded to a Shoretel VOIP system in 2015. In 2022 the system will be end-of-life and no longer under vendor support. The system is composed of Voice-over-IP phone switches and analog converter switches. The system also includes desk phones and conference phones. The system also includes mobile capabilities and voicemail services, including call routed and automated attendants. Staff is looking to provide a replacement with better mobile capabilities.

Project revenue or grants that will support the project and the impacts to the operating budget:

N/A

Reference to Plan being implemented (i.e., Master Plan):

Critical Core IT Infrastructure

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The City relies on telephones for inbound and outbound dial-tone and calling to provide essential City Services and customer service to citizens. The system was installed in 2015 and is end-of-life in 2022. IT Staff's sub-program goals are to maintain a secure and connected network ensuring all users have appropriate technological resources to effectively perform their jobs.

Department Priority Ranking: Highest **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Replace Networking Switches **Submitted By:** Information Technology **Version:** 2.0

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Administration & Support Services	Information Technology	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	100,000	-	-	-	-	100,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	100,000	-	-	-	-	100,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Replace aging X440 and X460 gen 1 switches. At least 24 switches would be replaced

Project revenue or grants that will support the project and the impacts to the operating budget:

N/A

Reference to Plan being implemented (i.e., Master Plan):

Critical Core IT Infrastructure

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Once switches get beyond about 7 years old the chances for failure and downtime significantly increase. These switches would be around 8 years old at this point. They will also be nearing end of support by extreme around this time. Lifetime warranty only lasts as long as extreme has stock to replace a failed unit. If these are end of support, it can be questionable to get a replacement. Potentially extending any outages. IT Staff's sub-program goal is to maintain a secure and connected network ensuring all users have appropriate technological resources to effectively perform their jobs.

Department Priority Ranking: Highest **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Server Cluster Replacement
Submitted By: Information Technology
Version: 1/1/1900

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Administration & Support Services	Information Technology	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	135,000	-	-	-	-	-	135,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	135,000	-	-	-	-	-	135,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This will replace the production Dell servers and storage with 4 new dell servers running Vmware VSAN. It will also purchase additional Microsoft Server 2021 Datacenter core licenses for the new servers. Current production servers will be moved into a disaster recovery and business continuity position.

Project revenue or grants that will support the project and the impacts to the operating budget:

N/A

Reference to Plan being implemented (i.e., Master Plan):

Critical Core IT Infrastructure

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Production server hardware is the heart of IT services and runs all critical applications and operations. Staff refreshes production servers every 3 years and moves the current production servers into a backup position for redundancy. IT Staff's sub-program goals are to maintain a secure and connected network ensuring all users have appropriate technological resources to effectively perform their jobs.

Department Priority Ranking: High

Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

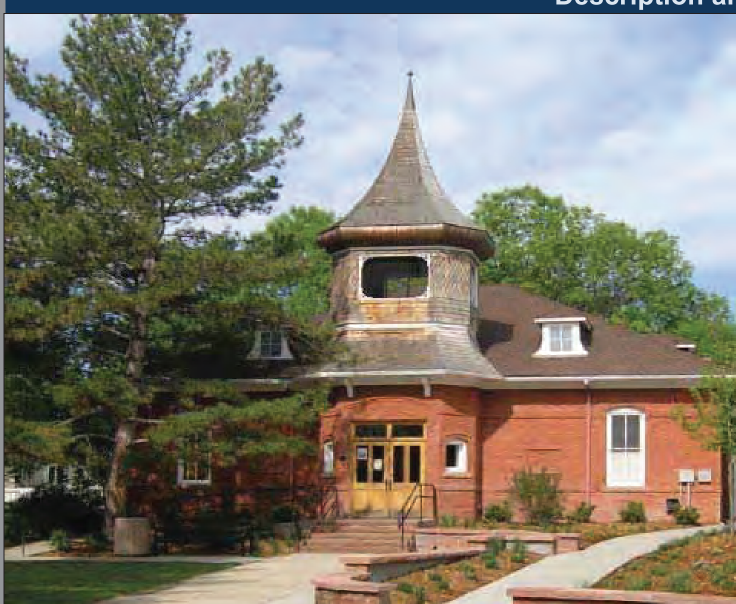
Project Name: Fire Detection System - Louisville Arts Center **Submitted By:** Library & Museum **Version:** 3/25/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Cultural Services	Cultural Arts & Special Events	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	30,000	-	-	-	-	-	30,000
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	30,000	-	-	-	-	-	30,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	1,000	1,000	1,000	1,000	1,000	5,000

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

This beautiful building was built in 1894 as a school for first and second graders. It has since been used as a library, recreation hall, community center, senior center, and now as a center for visual and preforming arts. This historic structure is at the heart of arts and culture in Louisville and yet is unprotected from fire. This proposal is to add a fire detection system to the Arts Center.

Project revenue or grants that will support the project and the impacts to the operating budget:

none

Reference to Plan being implemented (i.e., Master Plan):

none

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The Louisville Arts Center is one of our most beloved historic structures. A fire detection system will help us protect and preserve it for future generations.

Department Priority Ranking: Highest **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Short game area upgrade **Submitted By:** Parks & Recreation **Version:** 1.31.2021

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Golf Course	Capital Projects Fund	50%
		Golf Course Fund	50%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	10,000	-	-	-	-	-	10,000
Other Prof Services	-	65,000	-	-	-	-	65,000
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	7,500	-	-	-	-	7,500
Total Costs (Gross)	10,000	72,500	-	-	-	-	82,500
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	6,000	6,000	6,600	6,600	7,200	32,400

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

An integral component of Coal Creek's revenue stream is the golf practice area. A well established fact is that the better and more complete the practice areas are at a facility the more golfers you will attract to purchase range balls, golf equipment, green fees, annual season passes and Food & beverages. This area was not upgraded after the flood due to a lack of funds and uncertainty about demand. We have proven that the demand for golf and golf practice areas is high.

Project revenue or grants that will support the project and the impacts to the operating budget:

The proposal is to utilize 50% of the funds from the golf fund and 50% from general CIP. The areas is currently maintatined but additioanl time and expense is allocated above. Revenues will be harder to tract but will increase in range ball sales, equipment, lessons, green fees and anual season pass sales as a result from upgraded facilities.

Reference to Plan being implemented (i.e., Master Plan):

A component of Coal Creek's strategic plan is to upgrade facilities on a

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Increasing the quality of our practice facilities elevates our uniqueness as a destination recreational facility for multiple levels of golfers. A high percentage of respondents within the last public survey indicated a deisre to see enhanced fractice facilities. We have the underutilized space available.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Foley 460 Rotary Blade Grinder **Submitted By:** Parks & Recreation **Version:** 3/1/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Golf Course	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	23,205	-	-	-	-	-	23,205
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	23,205	-	-	-	-	-	23,205
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Purchase a rotary blade grinder for maintenance of mowing blades on larger rough mowers.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative ...

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

New equipment is needed for rotary blade grinding and balancing on rough mower blades to maintain balance and sharp edges in order for efficient mowing and agronomic practices.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Maintenance Facility Improvements **Submitted By:** Parks & Recreation **Version:** 2/18/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Golf Course	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction		-	-	227,000	25,000	-	252,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	-	-	227,000	25,000	-	252,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Funds to build a cold storage building for equipment, implements, and bulk fertilizers were approved in 2021, rolled over to 2022, and will likely be used in 2023. In 2024 pave the maintenance facility parking lot is the next logical improvement at the maintenance facility. In 2025 we would create much needed office space and a ventilated room for the grinders that would greatly improve the mechanics safety while sharpening reels and bedknives for the mowers.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative …

Reference to Plan being implemented (i.e., Master Plan):

Narrative …

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Paving the parking lot in 2024 will help protect the new equipment which currently gets damaged as rocks hit the cutting reels and rollers. We have to constantly check mowers for height of cut due to the rough terrain they drive over as they enter and exit the maintenance facility. Once a cold storage building is in place we would like to add and office so that the Superintendent and Assistant Superintendent do not have to share a small office. In addition to that we would like to wall off a section of the current maintenance facility to store the reel and bedknife grinders. This room will have ventilation so that the metal dust and debris created while grinding reels and bedknives is exhausted outside creating a safer work place.

Department Priority Ranking: Highest **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Utility Line Undergrounding
Submitted By: Administration
Version: 4/18/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Transportation	Streetscapes	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	1,083,000	-	-	-	-	-	1,083,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	217,000	-	-	-	-	-	217,000
Total Costs (Gross)	1,300,000	-	-	-	-	-	1,300,000
Grants or Other Off-Setting Revenue	1,000,000	-	-	-	-	-	1,000,000
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

The City's franchise agreement with Xcel Energy requires the company to budget and allocate 1% of the preceding year's electric gross revenues for Louisville to bury existing overhead facilities. City staff continues to identify potential projects according to the criteria outlined in the City's Utility Line Undergrounding Policy. In addition to the cost of burying Xcel's facilities using the 1% fund, the City will be required to pay for the relocation of any impacted telecommunications facilities (i.e. Comcast, CenturyLink).

Project revenue or grants that will support the project and the impacts to the operating budget:

The 1% fund balance as of December 2021 was $1,582,282 with a 3 year borrow ahead of $586,228, which is a total of $2,168,508.

Reference to Plan being implemented (i.e., Master Plan):

Utility Line Undergrounding Policy

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The objective of the Streetscapes Sub-Program is to provide safe, visually appealing, appropriately lit and inviting streets, sidewalks and publicly-owned areas adjacent to streets and sidewalks. By burying the utility lines, the City will be improving public safety and visual appearance of the community in addition to improving service reliability for residents.

Department Priority Ranking: Low
Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Pavement Crackseal **Submitted By:** Public Works **Version:** 4/8/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Transportation	Transportation Infrastructure Maint	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	200,000	210,000	220,500	231,525	243,101	255,256	1,360,383
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	200,000	210,000	220,500	231,525	243,101	255,256	1,360,383
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Application of pavement crack sealant is a preventative maintenace technique to eliminate the intrusion of water into pavement subgrade causing failure.

Project revenue or grants that will support the project and the impacts to the operating budget:

Project has only one funding source (Capital Projects - Street Reconstruiction)

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This project is needed for preventative maintenance of 200 lane miles of the city's pavement infrastructure. Maintaining the City's infrastructure is consistent with a City Council goal of addressing aging infrastructure. This project supports compliance with the city's desired OCI level.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Library Hot Water Heater Replacement **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Administration & Support Services	Facilities Maintenance	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	5,000	-	-	-	-	-	5,000
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	25,000	-	-	-	-	25,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	5,000	25,000	-	-	-	-	30,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Provide and install a new 75 Gal. electric Domestic Water Heater for the Library.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative ...

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The Hot Weater Heater at the Library is 16 yrs old as of 2021. Expected useful life of a water heater is 20 yrs. The unit will meet its 20 yr mark in 2025 and will need to be replaced.

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: City Services Roof Repairs
Submitted By: Public Works
Version: 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Administration & Support Services	Facilities Maintenance	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	30,000	-	-	-	-	-	30,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	5,000	-	-	-	-	-	5,000
Total Costs (Gross)	35,000	-	-	-	-	-	35,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

The roof at City Services has leaks throughout the building that need to be repaired. Repairing leaks will protect equipment and assesets inside the building.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative …

Reference to Plan being implemented (i.e., Master Plan):

Narrative …

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The roof at City Services has more than 30 areas of water infiltration throughout the building. Resealing and repairing these leaks will prolong the useful life of the roof and prevent damage to the interior.

Department Priority Ranking:

Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

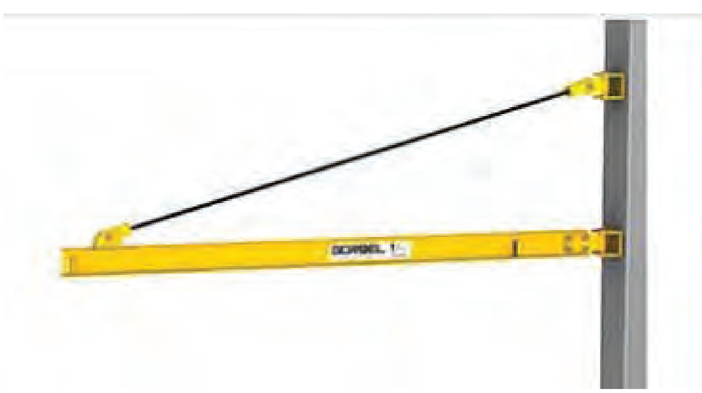
Project Name: Fleet Shop Jib Boom **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Administration & Support Services	Facilities Maintenance	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	5,000	-	-	-	-	-	5,000
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	25,000	-	-	-	-	-	25,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	30,000	-	-	-	-	-	30,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

Custom Jib Arm to be mounted to column for removal of cabs from vehicles.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative …

Reference to Plan being implemented (i.e., Master Plan):

Narrative …

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Some of the jobs performed in the shop require some sort of lifting mechanism. Almost any repair work on the Bobcat Toolcat requires the cab being removed. Hydraulic cylinder replacement on most of the equipment require a lifting device. Currently we use a backhoe for these jobs but that makes it more difficult because we can't lift straight up and down with a backhoe. The current other equipment that we have will not allow us to lift high enough to complete these jobs.

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Concrete Replacement | Submitted By: Public Works | Version: 6/9/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Transportation	Transportation Infrastructure Maint	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	85,000	90,000	95,000	100,000	105,000	110,000	585,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	17,000	18,000	28,500	30,000	31,500	33,000	158,000
Total Costs (Gross)	102,000	108,000	123,500	130,000	136,500	143,000	743,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This project includes the removal and replacement of curb, gutter, walk, cross pans and ramps at intersection corners to provide safe pedestrian walks and repair street concrete that detrimentally impacts pavement life. Settlement, heave, cracks, spalled and ponding are typical distresses that staff evaluates to rank items for replacement.

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time that may be used to support the project.

Reference to Plan being implemented (i.e., Master Plan):

None

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Project will provide safe walks and reduce potential pavement failure caused by the infiltration of water into the pavement subgrade. Maintaining the City's infrastructure is consistent with a City Council goal of addressing aging infrastructure.

Department Priority Ranking: | Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Annual Resurfacing Program **Submitted By:** Public Works **Version:** 8/29/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Transportation	Transportation Infrastructure Maint	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	3,780,000	3,780,000	4,000,000	4,000,000	4,500,000	4,500,000	24,560,000
Marshall Fire Repaving	-	2,000,000	2,000,000	2,000,000	-	-	6,000,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	756,000	756,000	1,200,000	1,200,000	1,350,000	1,350,000	6,612,000
Total Costs (Gross)	4,536,000	6,536,000	7,200,000	7,200,000	5,850,000	5,850,000	37,172,000
Grants or Other Off-Setting Revenue	-	1,000,000			-	-	1,000,000
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

The project includes replacement of curb, gutter, walk, as well as improving the surface condition of asphalt pavements by utilizing a variety of maintenance techniques. Streets that exhibit signs of minor surface failure are crack sealed, patched, leveled and resurfaced with an overlay or chipseal. Streets that exhibit severe signs of deterioration are reconstructed. 2025 and 2026 include repaving all the affected streets within the Marshall Fire burn areas.

Project revenue or grants that will support the project and the impacts to the operating budget:

Anticipating receiving $1,000,000 in 2024 from FEMA for PPDR damages.

Reference to Plan being implemented (i.e., Master Plan):

None

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This project is needed for maintenance of 200 lane miles of the city's pavement infrastructure. Maintaining the City's infrastructure is consistent with a City Council goal of addressing aging infrastructure. This project supports compliance with the city's desired PCI level. Currently pavement modeling is being updated with the 2021 field survey data, fire impacted data, and new staff are training on modeling. Due to workloads, updates and modeling have been delayed. The current budget is an estimated worst case funding scenario that maintains historical funding levels and adds fire impacted roads.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Traffic Signal Cabinet Replacement **Submitted By:** Public Works **Version:** 4/29/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Transportation	Transportation Infrastructure Maint	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	85,000	85,000	85,000	85,000	85,000	-	425,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	85,000	85,000	85,000	85,000	85,000	-	425,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

The City's signal infrastructure is aging and the existing traffic signal cabinets are no longer supportive of the latest intelligent traffic signal systems. Upgrading signal cabinets will allow traffic signals to be upgraded to include newer pedestrian and vehicle detection systems as well as emergency backup power supplies. [[alternatively, these can be upgraded with full signalized upgrades as needed, i.e. detection software, cameras, UPS] - estimates wouldn't likely be available until next budget cycle]]

Project revenue or grants that will support the project and the impacts to the operating budget:

None identified

Reference to Plan being implemented (i.e., Master Plan):

None

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The City's signal infrastructure is aging and the existing traffic signal cabinets are no longer supportive of the latest intelligent traffic signal systems. Upgrading signal cabinets will allow traffic signals to be upgraded to include newer pedestrian and vehicle detection systems as well as emergency backup power supplies. This project would support reliable core services and quality amenities and supportive technology.

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

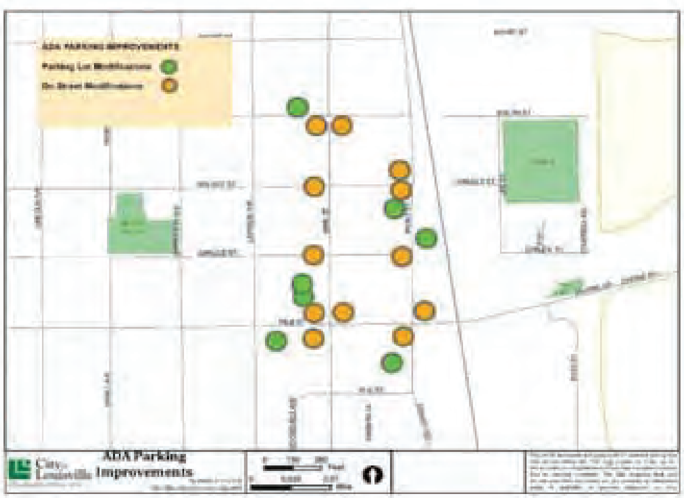
Project Name: Downtown ADA Project **Submitted By:** Public Works **Version:** 4/6/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Transportation	Planning & Engineering	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	100,000		-	-	-	-	100,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	20,000	-	-	-	-	-	20,000
Total Costs (Gross)	120,000	-	-	-	-	-	120,000
Grants or Other Off-Setting Revenue	120,000	-	-	-	-	-	120,000
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

A Downtown ADA parking study was completed in 2017. This study identified a need for an additional 15 ADA spaces in City lots and on street parking to meet ADA Title II and Pedestrian facilities in the Public Right of Way (PROWAG) standards.

Project revenue or grants that will support the project and the impacts to the operating budget:

LRC is providing $120,000 in 2023 for the project

Reference to Plan being implemented (i.e., Master Plan):

Downtown ADA Parking Study (2017)

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This project supports a safe transportation system by providing ADA compliant parking throughout Downtown to current standards.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Median Landscape Renovations   Submitted By: Parks & Recreation   Version: 8/29/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Transportation	Streetscapes	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	80,000	80,000	80,000	-	-	-	240,000
Other Prof Services	-	-	-	-	-	-	-
Construction	600,000	600,000	600,000	-	-	-	1,800,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	680,000	680,000	680,000	-	-	-	2,040,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	5,000	10,000	10,000	10,000	10,000	10,000	55,000

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Funding requested will be used to renovate and upgrade the landscape in the medians. In some medians, landscaping and irrigation will be installed.

Project revenue or grants that will support the project and the impacts to the operating budget:

No additional project revenue or grants will support. Goal would be to reduce operating budget but final design will determine.

Reference to Plan being implemented (i.e., Master Plan):

none

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This CIP request is in alignment with the Streetscapes sub-program objective of being visually appealing. PPLAB ranked this as a high priority.

Department Priority Ranking: High   Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Downtown Conduit and Paver Repair **Submitted By:** Public Works **Version:** 4/9/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Transportation	Streetscapes	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	98,000	35,000	36,000	38,000	40,000	43,000	290,000
Other Prof Services	-	-	-	-	-	-	-
Construction	269,000	122,000	124,000	128,000	132,000	138,000	913,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	53,800	24,400	24,800	25,600	26,400	27,600	182,600
Total Costs (Gross)	420,800	181,400	184,800	191,600	198,400	208,600	1,385,600
Grants or Other Off-Setting Revenue	420,800	-	-	-	-	-	420,800
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Evaluate condition of existing PVC conduits (irrigation and spare) that are located behind curb between tree grates and street lights. Existing conduit network is located throughtout the 600 block of Main Street, the 800 thru - 1000 Blocks of Pine Street and the 700 thru 900 Blocks of Front Street. Determine location of blockage in Irrigation lines and conduits. Repair discontinuity. Project will also be used to reset/replace settled or broken clay and concrete pavers in the Downtown.

Project revenue or grants that will support the project and the impacts to the operating budget:

LRC is providing funding of $420,800 in 2023

Reference to Plan being implemented (i.e., Master Plan):

None

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Project will evaluate conduit network along Main/Pine/Front Streets (5 Blocks), replace trees and defective irrigation as needed and repair brick/concrete pavers. Project will benefit other Departments by improving integrity of capability of irrigation system and establishing available electrical conduit network to tree grate locations. Maintaining the City's infrastructure is consistent with a City Council goal of addressing aging infrastructure. Project will also improve pedestrian safety within the downtown by reducing potential trip hazards in paver areas.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Pavement Marking Grinder **Submitted By:** Public Works **Version:** 4/8/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Transportation	Transportation Infrastructure Maint	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	20,000	-	-	-	-	-	20,000
Contingency	5,000	-	-	-	-	-	5,000
Total Costs (Gross)	25,000	-	-	-	-	-	25,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

GrindLazer HP DC1538 G DCS Self Propelled Gas-Powered Scarifier, High-Speed Pulley Kit

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time.

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The Pavement Marking Grinder will be used to remove and inlay thermoplastic pavement marking throughout the city.

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Wheel Saw Attachment
Submitted By: Public Works
Version: 4/1/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Transportation	Transportation Infrastructure Maint	Capital Projects Fund	50%
Utilities	Water	Water Utility Fund	50%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	25,000	-	-	-	-	-	25,000
Contingency	3,000	-	-	-	-	-	3,000
Total Costs (Gross)	28,000	-	-	-	-	-	28,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Skid Steer Rock Saw Attachment 24" Depth Wheel

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The attachment will be used to saw asphalt to repair water and sewer mains throughout the City of Louisville.

Department Priority Ranking:

Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Message Board Trailer **Submitted By:** Public Works **Version:** 4/8/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Transportation	Transportation Infrastructure Maint	Capital Projects Fund	75%
Utilities	Water	Water Utility Fund	25%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	26,000	-	-	-	-	-	26,000
Contingency	5,000	-	-	-	-	-	5,000
Total Costs (Gross)	31,000	-	-	-	-	-	31,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Variable Messege Board and Trailer, includes traffic data collector, rotates 360 degrees, raise-lower pivot, 3ft x 6ft display, battery and solar powered

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The message board will relay information to the public , such as City emergencies, street/lane closures, and water/sewer main repairs.

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Snow Plow Moldboard Replacement **Submitted By:** Public Works **Version:** 4/8/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Transportation	Snow & Ice Removal	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	30,000	-	-	-	-	-	30,000
Contingency	5,000	-	-	-	-	-	5,000
Total Costs (Gross)	35,000	-	-	-	-	-	35,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Henke Road Warrior Snow Plow: 11' long x 42" high with 10 gauge grade 50, rolled plate moldboard integral shield

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The Snowplow Moldboards will need to be replaced on unit # 3208 and unit # 3224 do to multple broken welds and wear and tear.

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Tennis Court Renovations | Submitted By: Parks & Recreation | Version: 3/22/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Conservation Trust - Lottery Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	10,000		20,000	-	-	-	30,000
Other Prof Services	-	-	-	-	-	-	-
Construction	150,000		300,000	-	-	-	450,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	160,000	-	320,000	-	-	-	480,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Remove and replace Mission Green tennis court in 2023. Remove and replace Centennial east courts (2) in 2025. In regards to the Centennial courts, staff has been requested by users to replace with three courts. More discussion and planning needs to occur before final recommendation to Council. If replaced with three courts cost shown would increase by approximately $250,000.

Project revenue or grants that will support the project and the impacts to the operating budget:

No additional project revenue or grant opportunities to support. Projects will reduce operational maintenance needs.

Reference to Plan being implemented (i.e., Master Plan):

Need to complete PROST & Park Master Plans to determine final need

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This project aligns with the Parks sub-program objective of having well maintained facilities.

Department Priority Ranking: Medium | Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

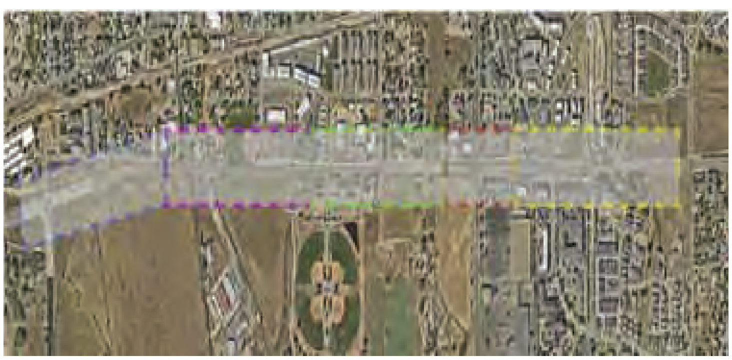
Project Name: CO42 Corridor Enhancements | Submitted By: Public Works | Version: 8/2/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Transportation	Transportation Infrastructure Maint	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	3,000,000	-	-	-	-	3,000,000
Design & Engineering	5,000,000	-	-	-	-	-	5,000,000
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency			-	-	-	-	-
Total Costs (Gross)	5,000,000	3,000,000	-	-	-	-	8,000,000
Grants or Other Off-Setting Revenue	4,400,000	2,800,000	-	-	-	-	7,200,000
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

At the completion of the Future 42 Study, there will be multiple recommended CO42 project enhancements. Currently, there are suggested projects such as underpasses at South Street and South Boulder Road, Trail construction on the east side, and intersection enhancements that are being evaluated. The City has applied for a TIP grant to bring certain aspects of the corridor to a 60% design level as well as ROW acquisitions identified from the Study.

Project revenue or grants that will support the project and the impacts to the operating budget:

Staff is pursuing funding from DRCOG TIP for $3,200,000. CDOT Grant - $4,000,000 to be used as local match for TIP.
City will also pursue RAISE GRANTS, MMOF and will update funding if we are awarded any of these to expand upon the project list.

Reference to Plan being implemented (i.e., Master Plan):

CO42 Corridor Study, Future 42 Study (currently being finalized)

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This project will accommodate 20 year traffic forecasts and resolve multi-modal deficiencies currently present along the corridor. Maintaining the City's infrastructure is consistent with a City Council goal of addressing aging infrastructure.

Department Priority Ranking: | Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Municipal Electrification
Submitted By: Administration
Version: 8/29/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Administration & Support Services	Sustainability	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	1,500,000	1,500,000	-	-	-	-	3,000,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	1,500,000	1,500,000	-	-	-	-	3,000,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

The City is in the process of developing an Internal Decarbonization Plan that will provide a strategic roadmap for electrification and decarbonization of all City buildings, fleet, equipment and operations by 2030. The City will hire a consultant to complete the plan by 2023. Once the plan is complete, the City will have a priority list in which to begin implementation. Funds have been requested for 2023 and 2024 for implementation of such improvements.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):
Sustainability Action Plan

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The objectives of the Sustainability sub-program include using environmental, economic, and human resources to meet present and future needs without compromising the ecosystems on which we depend and actively pursuing energy efficient upgrades to realize cost savings and reduce environmental impacts. Pursuing electrification helps transition away from fossil fuels and reduce emissions.

Department Priority Ranking: High
Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Park Irrigation Upgrades + Site Improvements Submitted By: Parks & Recreation Version: 8/29/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Open Space & Parks Fund	75%
Parks	Parks	Capital Projects Fund	25%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	5,000	40,000	25,000		-	-	70,000
Other Prof Services	-	-	-	-	-	-	-
Construction	275,000	650,000	250,000		-	-	1,175,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	280,000	690,000	275,000	-	-	-	1,245,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Most of the park irrigation systems are between 20 and 30 years old and are in need of upgrades due to poor coverage and/or materials have reached their end of life expectancy. Additional funds are programed into this request to cover minor site design and landscape upgrades. Final park prioritization will be determined by staff and PPLAB.

Project revenue or grants that will support the project and the impacts to the operating budget:

No project revenue or grants will support the project. Operating cost should decrease.

Reference to Plan being implemented (i.e., Master Plan):

Need to complete PROST & Park Master Plans to determine final need

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This project meets the goals and objectives of the Parks sub-program by providing well-maintained parks. With that, PPLAB ranked this as a high priority.

Department Priority Ranking: High Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

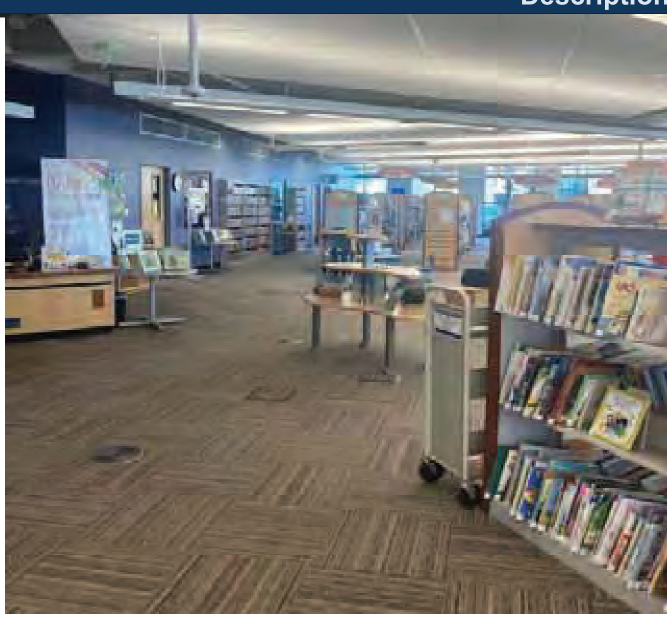
Project Name: Library Facility Updates | **Submitted By:** Library & Museum | **Version:** 3/25/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Cultural Services	Library Services	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition		-	-	-	-	-	-
Design & Engineering		3,500	-	-	-	-	3,500
Other Prof Services		37,740	-	-	-	-	37,740
Construction		-	-	-	-	-	-
Other Equip/Project Costs		-	-	-	-	-	-
Capital Equipment Purch		200,000	-	-	-	-	200,000
Contingency		-	-	-	-	-	-
Total Costs (Gross)		241,240	-	-	-	-	241,240
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

The Library hasn't had a major refresh since it's opening in 2006. The carpet and paint are mostly original. This cost is for replacing public area carpet only. We will use the attic stock we have to spruce up back of house carpet. Carpet - $200,000, Paint - $20,000, Design - $3,500, Shelf movers - $17,740.

Project revenue or grants that will support the project and the impacts to the operating budget:

None

Reference to Plan being implemented (i.e., Master Plan):

None

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The Louisville Public Library is an important and beloved City amenity. Staff intend to maintain the space to the level the community expects and deserves. This project serves the KPI of Library visits per capita and the Library strategic goal to be our "community living room." A welcoming, well-maintained public space is key to the customer experience. This project also serves the City's goal to offer residents quality programs and amenities.

Department Priority Ranking: Medium | **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

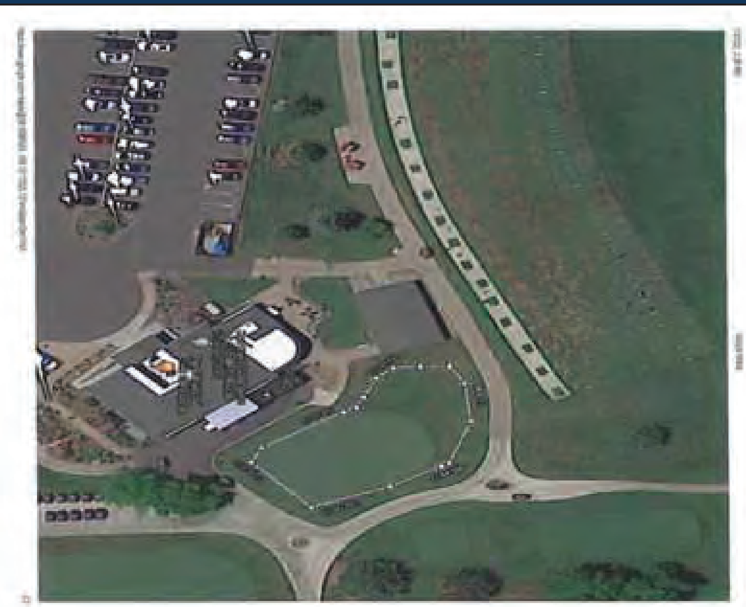
Project Name: Practice putting green enlargement **Submitted By:** Parks & Recreation **Version:** 1.31.2021

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Golf Course	Capital Projects Fund	50%
		Golf Course Fund	50%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	10,000	-	-	-	-	10,000
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	70,000	-	-	-	70,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	8,000	-	-	-	8,000
Total Costs (Gross)	-	10,000	78,000	-	-	-	88,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	1,000	1,000	1,100	1,100	4,200

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

Enlarge the current 3500 sq foot putting green by 2500 sq feet. Detailed in the outline in the picture.

Project revenue or grants that will support the project and the impacts to the operating budget:

The proposal is to utilize 50% of the funds from the golf fund and 50% from general CIP. The areas is currently maintatined but additioanl time and expense is allocated above. Revenues will be harder to tract but will increase in range ball sales, equipment, lessons, green fees and anual season pass sales as a result from upgraded facilities.

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The putting green at Coal Creek prior to the flood measured 18,000 square feet. The post flood putting green in the picture measures 3500 feet. In comparison the average square footage of a green on a golf course is 6000 sq feet. Our current putting green is woefully undersized and given the amount of traffic we have shows extreme wear by the end of a day. A consistent theme from golfers since our reopening has been that the pre flood green was vastly superior than the smaller version we have now. This falls in line with our strategic plan to continuously find ways to increase the ammenities and value to our customers.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

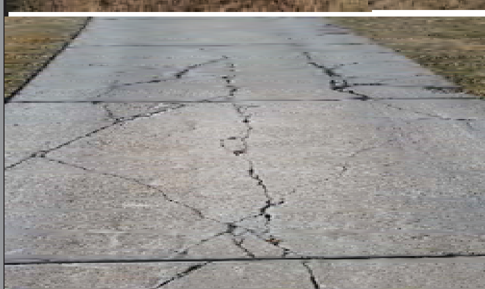
Project Name: Cart Path Improvements and Repair **Submitted By:** Parks & Recreation **Version:** 2/14/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Golf Course	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	141,000	25,000	26,000	-	-	192,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	141,000	25,000	26,000	-	-	192,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

In 2024 add a cart path from tee to green on hole 13. For years 2025 and 2026 repair cracked and damaged cart path sections along with curbing at some of the tees.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative ...

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Hole 13 is the only hole on the course that does not have a cart path from tee to green. This is leading to turf damage as carts leave the tee complex onto the turf. When conditions are wet or we have seasonal cart restrictions this is the only hole that the carts cannot stay on the path. During winter months this leads to soil compaction and poor turf health during the busy summer months. For years 2025 and 2026 we would repair damaged aging cart path sections and add curbing to tees and corners where curbing is absent.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Coal Creek Ln Cul De Sac Paving **Submitted By:** Public Works **Version:** 4/9/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Transportation	Streetscapes	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	150,000	-	-	-	-	150,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	25,000	-	-	-	-	25,000
Total Costs (Gross)	-	175,000	-	-	-	-	175,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

The project includes repair/replacement of aging special pavement at the Coal Creek Lane traffic circle

Project revenue or grants that will support the project and the impacts to the operating budget:

Project has only one funding source

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The project is needed for maintenance of the city's pavement infrastructure. Maintaining the City's infrastructure is consistent with a City Council goal of addressing aging infrastructure. This project supports compliance with the city's desired PCI level.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Police and Court HVAC Replacement **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Public Safety & Justice	Facilities Maintenance	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	250,000			-	-	250,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	50,000			-	-	50,000
Total Costs (Gross)	-	300,000	-	-	-	-	300,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Replace two roof top HVAC units with Electric units. Rennovate VAV boxes as necessary.

Project revenue or grants that will support the project and the impacts to the operating budget:

Operating costs should decrease based on improved energy efficiency and reduced maintenance costs. Xcel Energy rebates may be available for systems that provide outstanding energy effeciency.

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

HVAC components have an expected life span of approximately 15-20 years. These units are being scheduled for replacement in 2024, at 20 years of operation, due to anticipated reduced reliability, obsolete parts and increased maintenance and operating costs. The R22 refrigerant used in these roof top units is no longer manufactured and will contribute to high maintenance costs. VAV boxes use electric reheat and will be tested and repaired as necessary to be fully operational.

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Police and Court Roof Replacement **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Public Safety & Justice	Facilities Maintenance	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	224,000			-	-	224,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	50,000			-	-	50,000
Total Costs (Gross)	-	274,000	-	-	-	-	274,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Remove and replace balasted EPDM membrane roof with TPO. Project includes all flashing and parapet membrane.

Project revenue or grants that will support the project and the impacts to the operating budget:

Maintenance costs may decrease due to less roof repairs.

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The expected life of an EPDM roof is approximately 15-20 years. This 2024 roof replacement anticipates that the roof will last 20 years before replacement is necessary. Additional roofing insulation may be required as per the current code when the work is performed.

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Golf Cart Battery Replacement **Submitted By:** Parks & Recreation **Version:** 1/1/1900

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Golf Course	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	78,000	-	-	-	78,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	-	78,000	-	-	-	78,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Scheduled 5th year battery replacement of entire golf cart fleet. The 2nd phase of the initial purchase of golf carts in 2020 was to replace the batteries and retain the carts for an additional 5 years of usage.

Project revenue or grants that will support the project and the impacts to the operating budget:

Golf cart rentals have averaged $ 225,000 per year. Purchasing batteries at $ 78,000 versus new golf carts at $ 375,000 keeps profit margins high.

Reference to Plan being implemented (i.e., Master Plan):

A component of the original purchase plan

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The business plan in purchasing new golf carts in 2020 accounted for the purchase of replacement batteries after the 5th year of usage to derive another 5 years of operational usage of the current golf cart fleet.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: City Hall HVAC Replacement | **Submitted By:** Public Works | **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Administration & Support Services	Facilities Maintenance	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	250,000	-	-	-	250,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	37,500	-	-	-	37,500
Total Costs (Gross)	-	-	287,500	-	-	-	287,500
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Replace two existing RTUs with electric units, server room AC and 19 VAV boxes.

Project revenue or grants that will support the project and the impacts to the operating budget:

Operating costs should decrease based on improved energy efficiency and reduced maintenance costs. Xcel Energy rebates may be available for systems that provide outstanding energy effeciency.

Reference to Plan being implemented (i.e., Master Plan):

Narrative …

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

HVAC components have an expected life span of approximately 15-20 years. These units are being scheduled for replacement at 20 years of operation due to anticipated reduced reliability, obsolete parts and increased maintenance and operating costs.

Department Priority Ranking: | **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: City Hall Roof Replacement **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Administration & Support Services	Facilities Maintenance	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	225,000	-	-	225,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-		50,000	-	-	50,000
Total Costs (Gross)	-	-	-	275,000	-	-	275,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Remove and replace TPO membrane roof and flashing.

Project revenue or grants that will support the project and the impacts to the operating budget:

Maintenance costs may decrease due to less roof repairs.

Reference to Plan being implemented (i.e., Master Plan):

Narrative …

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The expected life of a TPO roof is approximately 15-20 years. This 2026 roof replacement anticipates that the roof will last 20 years before replacement is necessary. Additional roofing insulation may be required as per the current code when the work is performed.

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Library HVAC Replacement **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Cultural Services	Library Services	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-		400,000	-	-	400,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-		50,000	-	-	50,000
Total Costs (Gross)	-	-	-	450,000	-	-	450,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Replace two Intellipack RTUs & IT room AC

Project revenue or grants that will support the project and the impacts to the operating budget:

Operating costs should decrease based on improved energy efficiency and reduced maintenance costs. Xcel Energy rebates may be available for systems that provide outstanding energy effeciency.

Reference to Plan being implemented (i.e., Master Plan):

Narrative …

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

HVAC components have an expected life span of approximately 15-20 years. These units are being scheduled for replacement in 2026, at 20 years of operation, due to anticipated reduced reliability, obsolete parts and increased maintenance and operating costs. The R22 refrigerant used in these units is no longer manufactured and will contribute to high maintenance costs.

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Library Roof Replacement **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Cultural Services	Facilities Maintenance	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-		650,000	-	-	650,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-		50,000	-	-	50,000
Total Costs (Gross)	-	-	-	700,000	-	-	700,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Remove and replace EPDM membrane roof and flashing.

Project revenue or grants that will support the project and the impacts to the operating budget:

Maintenance costs may decrease due to less roof repairs.

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The expected life of an EPDM roof is approximately 15-20 years. This 2026 roof replacement anticipates that the roof will last 20 years before replacement is necessary. Additional roofing insulation may be required as per the current code when the work is performed.

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: 175 Gallon Sprayer **Submitted By:** Parks & Recreation **Version:** 2/17/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Golf Course	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	49,515	-	49,515
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch		-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	-	-	-	49,515	-	49,515
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification


*Shown with optional GEOLINK® PRECISION SPRAY SYSTEM

Description & Proposed Funding:

Equipment/Project Description:

Replace 175 gallon sprayer which is at the end of its usefulness.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative …

Reference to Plan being implemented (i.e., Master Plan):

Narrative …

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

175 gallon sprayer will be at the end of its usefulness and will need to be replaced. The sprayer is used to spray fertilizers, soil amendments, and fungicides on the green, tees, fairways and roughs.

Department Priority Ranking: Highest **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Foley 653 Accu-Master Reel Grinder **Submitted By:** Parks & Recreation **Version:** 3/1/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Golf Course	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	83,664	-	83,664
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	-	-	-	83,664	-	83,664
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Purchase a new reel grinder to replace older grinder that is nearing the end of use. New grinder is better suited for new reel technologies that will be on the new mowers.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative ...

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

New reel grinding equipment to replace the older grinder that is nearing the end of use. The new reel grinder will work more effeciently on grinding the new reel technology on the new greens and tees mowers.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Foley 673 Automatic Bedknife Grinder **Submitted By:** Parks & Recreation **Version:** 3/1/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Golf Course	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	46,465	-	46,465
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	-	-	-	46,465	-	46,465
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Purchase a new bedknife grinder to replace older grinder that is nearing the end of use, and in need of repair. New grinder is better suited for new cutting technologies that will be on the new mowers.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative ...

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

New bedknife grinding equipment to replace the older grinder that is nearing the end of use. The new bedknife grinder will work more effeciently on grinding and maintaining edges used on the new cutting technology on the new greens and tees mowers.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Water Pipeline Replacement **Submitted By:** Public Works **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Water	Water Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	470,000	630,000	450,000	450,000	450,000	500,000	2,950,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	70,500	94,500	70,000	70,000	70,000	90,000	465,000
Total Costs (Gross)	540,500	724,500	520,000	520,000	520,000	590,000	3,415,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This project replaces older, deficiently sized, deteriorating, water mains. As utility lines age it is more cost effective to replace segments rather than trying to do spot repairs. It is also cost efficient to replace deficient wet utilities when reconstructing or resurfacing streets. The program is focused mainly on Cast Iron and AC Pipe sized 4" and 6" and locations with frequent break data from Operations.

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time that may be used to support the project.

Reference to Plan being implemented (i.e., Master Plan):

None

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This project will continue to replace old and troubled pipelines. This is an ongoing program. This program is driven by the need to maintain the water distribution system.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: HVAC Replacement for NWTP **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Administration & Support Services	Facilities Maintenance	Water Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	30,000	-	-	-	-	-	30,000
Other Equip/Project Costs		-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	5,000	-	-	-	-	-	5,000
Total Costs (Gross)	35,000	-	-	-	-	-	35,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Replace broken HVAC unit at Admin building.

Project revenue or grants that will support the project and the impacts to the operating budget:

Operating costs should decrease based on improved energy efficiency and reduced maintenance costs. Xcel Energy rebates may be available for systems that provide outstanding energy effeciency.

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The HVAC unit the serves the Admin building at the North Water Treatment Plant has broke and is not able to be repaired. The unit is over 20 yrs old. HVAC components have an expected life span of approximately 15-20 years.

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: North Water Plant Water Heater Replacement **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Administration & Support Services	Facilities Maintenance	Water Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	25,000	-	-	-	-	-	25,000
Contingency		-	-	-	-	-	-
Total Costs (Gross)	25,000	-	-	-	-	-	25,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Provide and install new 80 Gal electric Domestic Water Heater.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative ...

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The Hot Water Heater at the North Water Treatment is 19 yrs old as of 2021. Expected useful life of a water heater is 20 yrs. The unit will meet its 20 yr mark in 2023 and will need to be replaced.

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

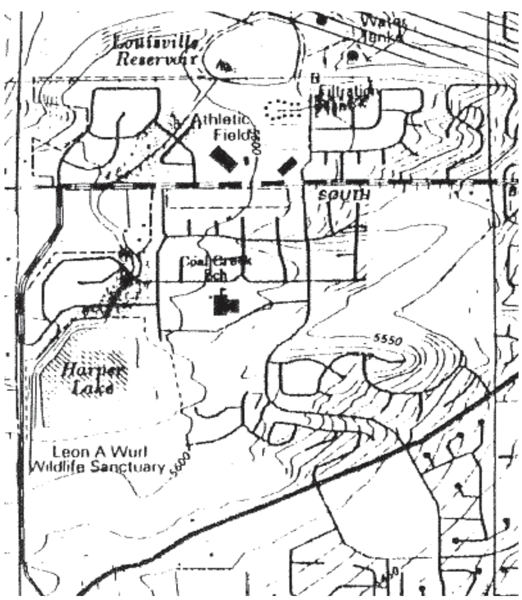
Project Name: Reservoir Inundation Map Update **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Water	Water Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	60,000	-	-	-	-	-	60,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	60,000	-	-	-	-	-	60,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

The Inundation maps for both Harper Lake and Louisville Reservoir are in need of updating.

Project revenue or grants that will support the project and the impacts to the operating budget:

Grant opportunities will be explored as the project develops.

Reference to Plan being implemented (i.e., Master Plan):

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The City has a legal obligation to maintain Emergency Action Plans (EAPs) to reduce the potential for loss of life and injury and to minimize property damage during an unusual or emergency event for the dams at Harper Lake and Louisville Reservoir. The Colorado Office of Dam Safety routinely inspects these City facilities and has requested an update to the inundation maps that would show impacts to the surrounding areas in the event of a dam breach. Failure to comply could result in reduced storage capacity within these reservoirs and impact the City's ability to provide raw water to the treatment plants.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Meter Replacement   **Submitted By:** Public Works   **Version:** 3/30/2020

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Water	Water Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	1,500,000	1,500,000	-	-	-	-	3,000,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	400,000	400,000	-	-	-	-	800,000
Total Costs (Gross)	1,900,000	1,900,000	-	-	-	-	3,800,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Water Meters have a life expectancy of 10 to 15 years. As meters age they become less efficient and read less flow resulting in loss revenues. With extended age, meters can also develop problems with leaking. This project is a 3-year process to replace all meters city-wide. Staff had nearly 1,000 hours related to meter activities in 2019.

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This project is a critical component of the City's water system and ensures accurate usage and appropriate cost recovery. In addition, improvements in meter technology includes: remote notification of leaks, tampering and out-of-threshold operating conditions. This information can also be made available to customers for real-time monitoring of their own system. Increases in meter intelligence have shown to alert users quicker for faster troubleshooting and repair. Shortening response times can lessen damaged and loss of water from leaks or breaks. Aging meters cause a great occurrence of leaks and faults that will trigger a corresponding response from the Utility. An increase in response requires more staff time to investigate and resolve these inconsistencies. In total, aging meters will increase demands on staff and reduce system cost recovery by accounting for less water than what is actually used.

Department Priority Ranking: High   **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Windy Gap Firming Project **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Water	Water Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	680,000	512,000	512,000	1,177,000	1,177,000	1,177,000	5,235,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	680,000	512,000	512,000	1,177,000	1,177,000	1,177,000	5,235,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

The Northern Colorado Water Conservancy has started constructing of the Chimney Hollow Reservoir for storing Windy Gap water. The City's participation will provide 2,835 acre-feet of water storage.

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

2012 Water System Facilities Plan and 2016 Water Management Plan

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The project is a critical component of the City's overall Water Supply portfolio and ensures a reliable water supply. Failure to complete the project would result a firm yield reduction of 600 acre-feet and the inability to meet long term projected use. Alternative to this project are severally limited and have a high decree of uncertainty and risk.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Filter Media Replacement **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Water	Water Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	70,000	-	-	-	-	-	70,000
Other Prof Services	-	-	-	-	-	-	-
Construction	440,000	-	-	-	-	-	440,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	106,000	-	-	-	-	-	106,000
Total Costs (Gross)	616,000	-	-	-	-	-	616,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This project will facilitate the replacement of the filter media at the Sid Copeland Water Treatment Plant. The removal of the media will allow for maintenance and inspection activities to be performed on the filter basins. Planned auxiliary work includes: painting, underdrain inspection and resealing of wall penetrations. Replacement of the underdrain is not anticipated.

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

2012 Water System Facilities Plan

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This project is a critical component of the City's water treatment process and will ensure a reliable water supply. The existing media was last replaced in 2009, with this project scheduling replacement in 14 years. Industry standard suggest replacement of filter media every 10 to 20 years. At this point, two-thirds through the projected replacement schedule, the media is performing as required and is not showing accelerated signs of degradation. Media material testing will be conducted prior to replacement to confirm failure of performance. If testing suggests material is adequate, the project will be delayed an appropriate period as determined at the time of testing.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

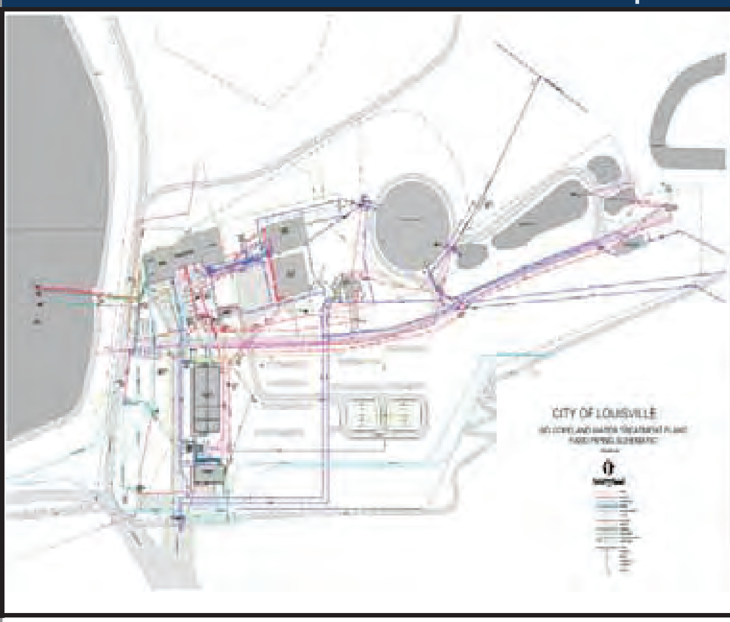
Project Name: SCWTP Residual Management **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Water	Water Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	800,000	-	-	-	-	-	800,000
Other Prof Services	-	-	-	-	-	-	-
Construction	-	5,200,000	-	-	-	-	5,200,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	800,000	5,200,000	-	-	-	-	6,000,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

This project will fund the design and construction for required process improvements for the handling of water treatment process residuals at the Sid Copeland Water Treatment Plant.

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

2022 Utility Master Plan (In process)

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Staff has determined that the current residual management process at the Sid Copeland Water Treatment Plant has limitations that will inhibit future plant operations. Residuals from the treatment process are currently discharged to the sewer to be handled by the WWTP or recycled from the lower pond to the Louisville reservoir. The estimated design and construction allocations are placeholders as we work through design options (passive or mechanical) equipment in conjunction with our soon to be awarded Utility Master Plan.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: WTP Vehicle & Equipment Replacement **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Water	Water Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	80,000	50,000	-	-	-	-	130,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	80,000	50,000	-	-	-	-	130,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This CIP provides for the purchase of replacement vehicles.
2023-WTP Truck #3508 (2011 w/ 35k miles)
2024-WTP Truck #3510 (2012 w/ 57k miles)

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Criteria for trucks replacement is either 12 years old or at 120,000. Staff will evaluate condition of vehicles prior to replacement to ensure maximum life is obtained from current vehicles. This CIP provides the funds to replace vehicles if needed after the vehicles have reached twelve years of use.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

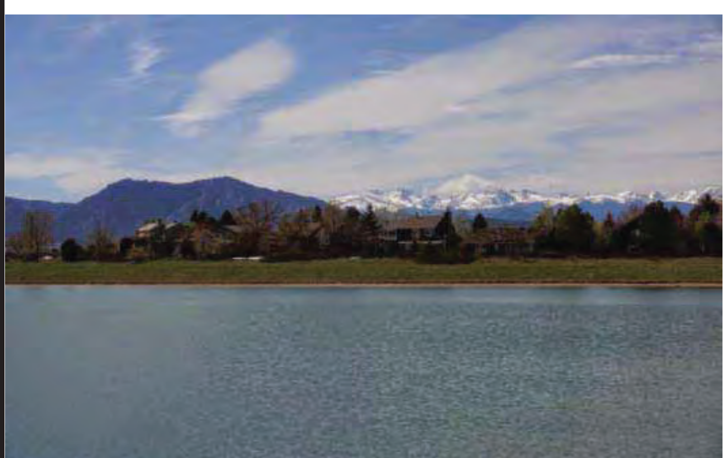
Project Name: Water Rights Acquisition **Submitted By:** Public Works **Version:** 3/30/2020

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Water	Water Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	1,250,000	250,000	500,000	500,000	500,000	500,000	3,500,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	1,250,000	250,000	500,000	500,000	500,000	500,000	3,500,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

This project is for the acquisition of water rights to meet City water usage demands with emphasis on future growth.

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

2012 Water System Facilities Plan and 2016 Water Management Plan

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Under long term buildout conditions the City may be unable to provide adequate water supplies. As outlined in the 2016 Water Management Plan, buildout demand was set at 6,700 acre-feet. Firm yield for supply are projected at 6,500 acre-feet corresponding to a shortfall of 200 acre-feet. The Plan provided for 11 recommendations: including the acquisition of 200 acre-feet of additional water supplies.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: SBR Ditch Lining **Submitted By:** Public Works **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Water	Water Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	325,000			-	-	250,000	575,000
Other Equip/Project Costs	-			-	-	-	-
Capital Equipment Purch	-			-	-	-	-
Contingency	100,000			-	-	75,000	175,000
Total Costs (Gross)	425,000	-	-	-	-	325,000	750,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This project includes installation of a culvert lining system to reinforce four ditch crossings on South Boulder Road.
Culvert 1 (Cottonwood Park) Goodhue Ditch - 2023
Culvert 2 (East of Main Street) Goodhue Ditch - 2028

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time that may be used to support the project.

Reference to Plan being implemented (i.e., Master Plan):

None

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Project will help protect South Boulder Road from potential pipe collapse providing a safe, well maintained transportation system. The project will extend the life of the existing culverts and prevent having to open trench cut a busy arterial road. Project need was identified through City and Ditch Company assessment. Need is due to rusted metal culverts that are at the end of their service life.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Laboratory Refrigerator **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Wastewater	Wastewater Utility Fund	33%
Utilities	Water	Water Utility Fund	67%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	45,000		-	-	-	-	45,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	45,000	-	-	-	-	-	45,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This CIP provides for the purchase of a new laboratory refrigerator for the Wastewater Plant, Sid Copeland Water Treatment Plant and Howard Berry Water Treatment Plant

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

All three facilities utilized older standard commercial refrigerators for the storing of water samples. The replacement laboratory refrigerators are design specifically for sample containers (carboys) providing increase and improved storage capacity. The glass front will also allow operators to see what is stored inside without opening the door, allowing the fridge to maintain a more consistent internal temperature better preserving samples.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Harper Pump Station Improvements **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Water	Water Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	200,000	-	-	-	-	200,000
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	1,540,000	-	-	-	1,540,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	390,000	-	-	-	390,000
Total Costs (Gross)	-	200,000	1,930,000	-	-	-	2,130,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This project will fund the inspection, evaluation, and repair of the Harper Lake Pump Station. In addition, this project will seek to integrate with the proposed Lateral Piping Project, allowing for pumping operations to HBWTP increasing operational flexbility.

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Harper Lake Pump Station transfers water from Harper Lake to Louisville Reservoir for treatment. This Project will evaluate and repair equipment in the 34 year old Pump Station. This work will include the removal and likely replacement of all three vertical turbine pumps and motors, inspection of the wet well and all piping in the station. Additionally, the building and structure will be evaluated to determine if any repairs or remediation is needed. This pump station is critical to supplying raw water for treatment during summer high demands. The failure of the equipment in the station could potentially result in an inadequate supply of water to the city and possible water restrictions.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Louisville Lateral Ditch Piping | **Submitted By:** Public Works | **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Water	Water Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	232,000	-	-	-	-	232,000
Other Prof Services	-	-	-	-	-	-	-
Construction	-	2,320,000	-	-	-	-	2,320,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	464,000	-	-	-	-	464,000
Total Costs (Gross)	-	3,016,000	-	-	-	-	3,016,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This project includes piping the open sections of the Louisville Lateral and the possible replacement of existing piped section to provide for a continuous pipeline from Howard Berry Water Treatment Plant (HBWTP) to the Sid Copeland Water Treatment Plant (SCWTP).

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

2016 Water Management Plan

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Piping of the lateral will allow for a secure and readily available means of increasing resiliently of the City's water supply. Project will also accommodate a future project of delivering NCWCD water to HBWTP. Lastly, piping will reduce water loss through seepage and evaporation, reduce maintenance time and protect water quality. The first two main points make up a concept defined as Load-Shifting which is detailed in the 2016 Water Management Plan (WMP). The SCWTP can take South Boulder supplies delivered with either the Louisville Pipeline or the Louisville Lateral. The Pipeline as a typical capacity of 5 cfs or 3.2 MGD, which is 40% of the rated capacity of the SCWTP. This project will ensure the remaining 60% of the SCWTP can be satisfied by deliveries from the Lateral. The 2016 WMP projects the use of Load-Shifting to increase total firm water supplies by 100 acre-feet.

Department Priority Ranking: High | **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: SCWTP Admin Building **Submitted By:** Public Works **Version:** 5/2/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Water	Water Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	230,000	-	-	-	-	230,000
Other Prof Services	-	-	-	-	-	-	-
Construction	-	1,540,000	-	-	-	-	1,540,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	530,000	-	-	-	-	530,000
Total Costs (Gross)	-	2,300,000	-	-	-	-	2,300,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This project will be refined as part of the 2022 Utility Master Plan and focus in the following areas: dedicated SCADA and electrical room. Expand and modify existing office space. Increasing the number of bathrooms and incorporating locker room and shower facilities that are currently not available.

Project revenue or grants that will support the project and the impacts to the operating budget:

Project has only one funding source.

Reference to Plan being implemented (i.e., Master Plan):

2022 Utility Master Plan (In process)

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

In addition to two other CIP requests associated with the roof and HVAC units at the Sid Copeland Water Treatment Plant (SCWTP), this Project contemplates combining all tasks for a comprehensive enhancement of the entire 33-year old building to provide improved work space to modern standards that is comparable to surrounding water plants. Sensitive and costly SCADA and technology equipment is housed next to the building's hot water heater in a small supply closet. The current building is maximizing the area to the full extent and lacks the area to accommodate any changes. The current operator desk has two work stations for the four operators on shift. The single office is often shared by both the Deputy Director and Chief of Operations. This project seeks to expand the area by adding on to the building and renovating existing space for better use. In addition, the existing facility has a single unisex bathroom. Current building code requires separate facilities for each gender for new construction. In addition, this bathroom serves as the only private changing location. The inclusion of locker rooms and showers will allow for dedicated space for changing and prevent the spread of treatment chemical to operator's personal items. Similar space limitations exist in the storage area, with grounds maintenance equipment being stored in the same area as the chemicals.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: HBWTP Drying Beds Maintenance **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Water	Water Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	170,000	-	-	-	170,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	51,000	-	-	-	51,000
Total Costs (Gross)	-	-	221,000	-	-	-	221,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This project will replace the drying bed media and perform maintenance on the filter underdrains.

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

In 2015 drying beds were built at the Howard Berry Treatment Plant to dry sludge wasted from the treatment process. Every year this dried sludge is removed and taken to a landfill for disposal. When this removal occurs a small amount of the sand filter media in the drying beds gets removed as well. This project is part of regular maintenance and will replace the missing media and perform any needed maintenance on the filter underdrains or associated structures. Failure to replenish this media could cause the beds to dry sludge inefficiently and raise the cost of annual sludge hauling. Additionally, containments removed by the beds could pass through the process and impact the Wastewater Treatment Plant if the media and underdrains are not working properly.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: High Zone Tank Security **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Water	Water Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	10,000	-	-	-	10,000
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	38,500	-	-	-	38,500
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	11,500	-	-	-	11,500
Total Costs (Gross)	-	-	60,000	-	-	-	60,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Cameras and other security measures will be designed and installed at the remote location of the City's High Zone water tank located near Marshall Lake.

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

As an ongoing exercise, City facility are continually evaluated and assessed for potential vulnerabilities and for areas of improvement. A review of security measures for the water utility has shown a opportunity to improve at the High Zone Water Storage Tank site. Adequate and reliable security allow for the protection of the City's water system and upholds the Goal of providing a safe drinking supply.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Instrumentation Replacement
Submitted By: Public Works
Version: 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Water	Water Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	200,000	-	-	200,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	60,000	-	-	60,000
Total Costs (Gross)	-	-	-	260,000	-	-	200,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This Project will replace Water Plant instrumentation that was installed in 2017. These devices have a design life of 8-10 years.

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

In 2017, the Water Treatment Plants installed all new instrumentation designed to monitor processes and equipment throughout both Water Treatment Plants. This gives the Plant staff critical information needed to make operational changes when needed and protect public heath. Due to product life cycles and advancing changes in technology, these instruments will be reaching end of life by 2027. This equipment is essential to run the plant efficiently and in compliance with CDPHE requirements. Completion of this project will ensure the divisions ability to maintaining the City's infrastructure and ensure safe, reliable and great tasting drinking water.

Department Priority Ranking: High
Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

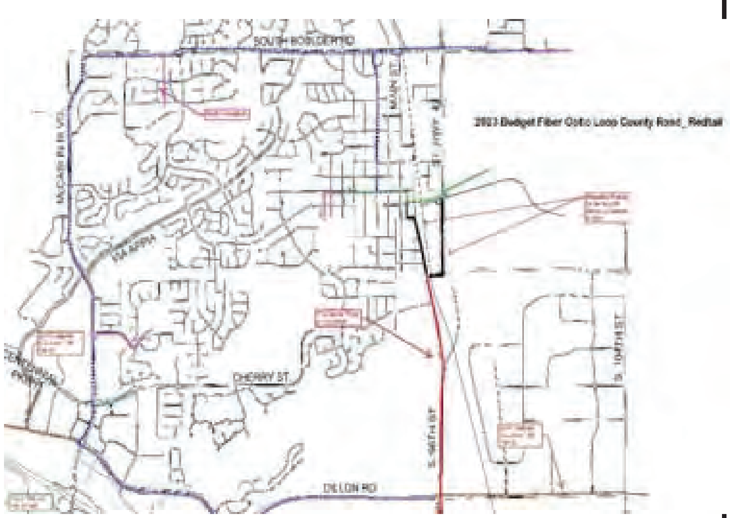
Project Name: Complete Fiber Optic Loop County Rd _ Redtail **Submitted By:** Public Works **Version:** 4/10/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Planning & Engineering	Wastewater Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	41,700	-	-	-	-	-	41,700
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	12,510	-	-	-	-	-	12,510
Total Costs (Gross)	54,210	-	-	-	-	-	54,210
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

Redtail Ridge development will include construction of a sanitary sewer lift station that will require constant data monitoring/communication. The development will extend a sanitary force main with communication conduit to the Lock Street ROW located east of the NE corner of the Community Park. This project will extend conduit northerly in order to connect to City fiber network. the extension of fiber optic cable will be provided by the IT Department.

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time that may be used to support the project.

Reference to Plan being implemented (i.e., Master Plan):

Fiber optic communication of new wastewater facility and potential City

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This project will improve staff ability to monitor and maintain a newly installed sanitary sewer lift station and potentially improve overall city communication via fiber optic loop.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

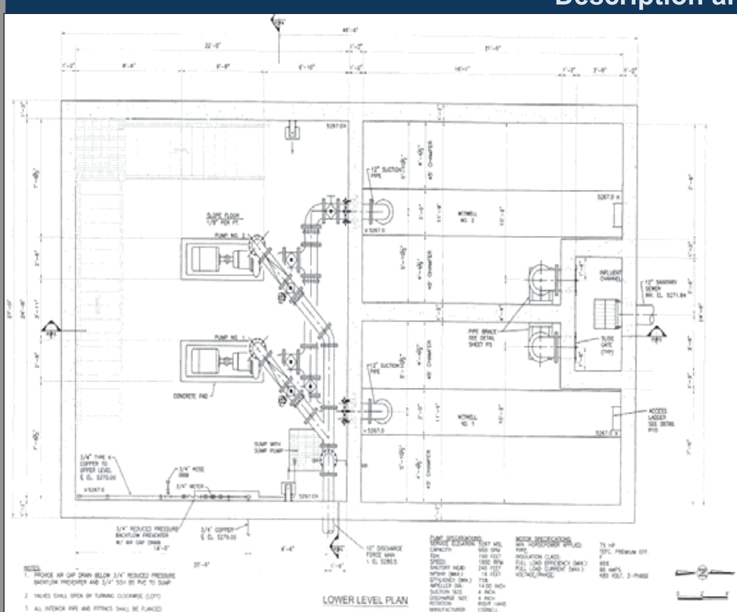
Project Name: CTC Lift Station Improvements
Submitted By: Public Works
Version: 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Wastewater	Wastewater Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	25,000	-	-	-	-	-	25,000
Other Prof Services	-	-	-	-	-	-	-
Construction	150,000	-	-	-	-	-	150,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	25,000	-	-	-	-	-	25,000
Total Costs (Gross)	200,000	-	-	-	-	-	200,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

This project will fund the design and construction for the mitigation of FOG (Fats, Oils, and Grease) that frequency accumulates in the lift station wet well along with an emergency bypass pumping system.

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This project will likely consist of the construction of submersible mixers into the two wet wells to mitigate the accumulation of FOG (Fats, Oils, and Grease). In addition, this project will seek to integrate a quick connection suction and discharge piping system giving the ability for the City owned portable pump to be utilized during an emergency along with repairing of the wet well protective coating system that is beginning to show failure points.

Department Priority Ranking: Medium
Request Number: (Finance Use)

Six-Year (2021-2026) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

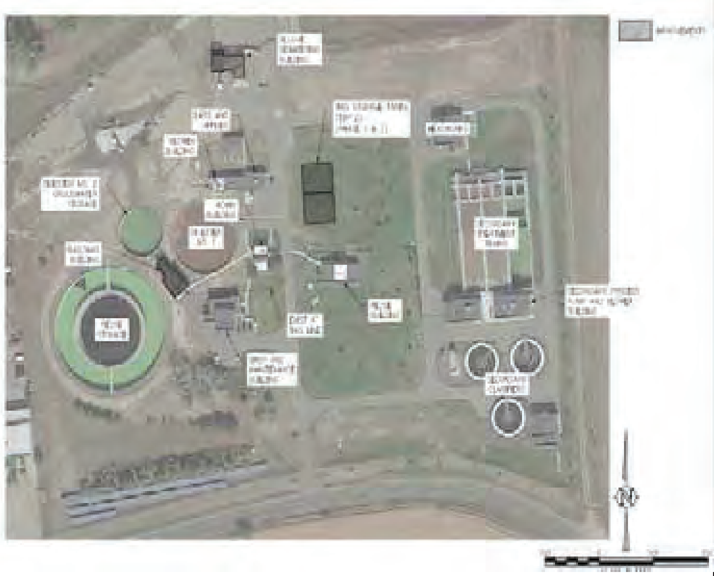
Project Name: WWTP Solids Handling Upgrades **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Wastewater	Wastewater Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	767,000	-	-	-	-	-	767,000
Other Prof Services	-	-	-	-	-	-	-
Construction	3,129,000	-	-	-	-	-	3,129,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	658,000		-	-	-	-	658,000
Total Costs (Gross)	4,554,000	-	-	-	-	-	4,554,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

Project goals focus on the design, upgrade, equipment replacement, and building modifications of the solids handling process for the Wastewater Treatment Plant. The supporting electrical and control services will require improvements and updating. Additional process improvements have been identified during the completion of the feasibility study.

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is expected to be reduced with improvements in operation efficiency.

Reference to Plan being implemented (i.e., Master Plan):

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

During the design of Wastewater Plant Upgrade project in 2013/2014, it was determined that the solids handling portion of the plant process had sufficient life expectancy (estimated at approximately 10 years) to be excluded from the 2015 Upgrade Project. A feasibility study was recently completed at the beginning of 2022 identifying a number of process and efficiency improvements in addition to the already identified needs for equipment replacement. The basic improvements include lighting and electrical improvements to both the rotary drum thickener (RDT) and dewatering buildings, automation of polymer feed systems, automation of the conveyor sludge loading process, and replacement of the existing centrifuge at a similar cost to the previous budget allocation. The proposed improvements include a second RDT and WAS storage tanks/pumps/aeration for additional redundancy, operational flexibility, and solids handling efficiency.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Sewer Pipeline Rehab-Replacement **Submitted By:** Public Works **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Wastewater	Wastewater Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	400,000	470,000	550,000	400,000	450,000	450,000	2,720,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	60,000	70,500	82,500	60,000	70,000	70,000	413,000
Total Costs (Gross)	460,000	540,500	632,500	460,000	520,000	520,000	3,133,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

The City maintains over 90 miles of sanitary sewer mains. Staff estimates approximately 17 miles of sewer mains are in need of replacement or lining. This project replaces or lines deficiently sized, deteriorating, poorly constructed sanitary sewer mains. Work is also coordinated with the Street Program to prevent replacements in new streets. The program is focused mainly on VCP sized 6" and 8".

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time.

Reference to Plan being implemented (i.e., Master Plan):

None

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This project will continue to replace old and troubled pipelines. This is an ongoing program. This program is driven by the need to maintain the wastewater collection system.

100

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: WWTP Forklift   Submitted By: Public Works   Version: 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Wastewater	Wastewater Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	70,000		-	-	-	-	70,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	70,000	-	-	-	-	-	70,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This CIP provides for the purchase of a new forklift

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The purchase of a forklift provides staff with a vehicle to conduct the following: load and unload deliveries, lift and transport heavy equipment, move chemical totes more efficiently. Currently, staff has been using onsite contractors or the Operations crews' equipment to move the 2300 lbs. totes of polymer, and to move/unload heavy items. This would allow our team more flexibility in the type of work we can do and in the timing that we can get it done.

Department Priority Ranking: Medium   Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: WWTP Pressure Washer **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Wastewater	Wastewater Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	15,000		-	-	-	-	15,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	15,000	-	-	-	-	-	15,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This CIP provides for the purchase of a new Hotsy pressure washer

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The wastewater plant currently has one Hotsy that's over 15 years old and has been rebuilt once reaching the end of useful life. The Hotsy is essential to cleaning areas or equipment that need worked on. It helps cut though buildup of fats, oils, and greases providing the WWTP team with a safe and clean area to work in.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: WWTP Vehicle & Equipment Replacement **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Wastewater	Wastewater Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	27,000	65,000	-	-	-	-	92,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	27,000	65,000	-	-	-	-	92,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This CIP provides for the purchase of replacement vehicles.
2024 - Truck 3612 (2012 w/ 4k miles)
2023 - Golf cart

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Criteria for trucks replacement is either 12 years old or at 120,000. Staff will evaluate condition of vehicles prior to replacement to ensure maximum life is obtained from current vehicles. This CIP provides the funds to replace vehicles if needed after the vehicles have reached twelve years of use. Replacing the golf cart with an enclosed unit that has 4x4 capability will allow staff the ability to use it for transportation around the 15 acre wastewater facility in a variety of weather conditions. Currently the WWTP staff of 6 has 2 trucks, an enclosed John Deere Gator, and this golf cart for transportation. Winter weather conditions make the golf cart unusable and limits staff's ability to move around quickly and efficiently. The golf cart replacement will evaluate possible electric UTV options and depending on cost replacing with a light duty utility truck.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

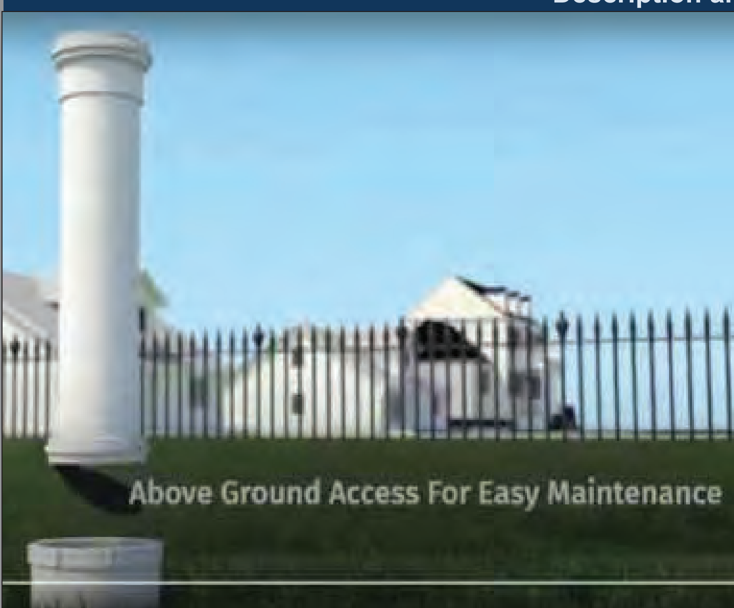
Project Name: Sewer Service Lateral Backflow Valves **Submitted By:** Public Works **Version:** 4/9/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Wastewater	Wastewater Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	100,000	-	-	-	-	100,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	30,000	-	-	-	-	30,000
Total Costs (Gross)	-	130,000	-	-	-	-	130,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

The project include installtion of sewer backflow check valves and cleanouts on sewer service lines in older areas of town. Sewer jetting operations has cause 'burping' of sewer laterals in some older areas of town.

Project revenue or grants that will support the project and the impacts to the operating budget:

There is one funding source for this project

Reference to Plan being implemented (i.e., Master Plan):

None

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Installation of the cleanouts with backflow preventors will reduce 'burping' of sewer laterals during jetting operations in older areas of town. 'Burping' causes water to backflow into the lowest fixtures of homes. This program is driven by the need to maintain the wastewater collection system.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Storm Sewer Maintenance **Submitted By:** Public Works **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Storm Water	Storm Water Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	124,000	150,000	170,000	174,000	180,000	200,000	998,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	12,000	15,000	17,000	18,000	18,000	20,000	100,000
Total Costs (Gross)	136,000	165,000	187,000	192,000	198,000	220,000	1,098,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This project will rehabilitate city owned detention ponds and storm sewers to improve their storm water detention and drainage efficiency. The project will follow the recommendations in the Louisville Storm Water Master Plan completed in 2015. Costs include a 2.5% inflation rate.

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time that may be used to support the project. Ongoing operational and maintenance will be completed by the operations division.

Reference to Plan being implemented (i.e., Master Plan):

None

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This project will ensure the detention ponds and storm sewers continue to function as designed. Maintaining the City's infrastructure is consistent with a City Council goal of addressing aging infrastructure.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Stormwater Master Plan Update **Submitted By:** Public Works **Version:** 4/5/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Utilities	Storm Water	Storm Water Utility Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	150,000	-	-	-	-	150,000
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	150,000	-	-	-	-	150,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This project will update the 2015 Stormwater Master Plan. The master plan will evaluate the condition of the City's storm sewer system and and detention ponds. The plan will recommend a Capital Project list to be completed each year looking forward.

Project revenue or grants that will support the project and the impacts to the operating budget:

None

Reference to Plan being implemented (i.e., Master Plan):

2015 Stormwater Master Plan

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This project will review the existing storm sewer system and associated facilities. This is a is an ongoing program. This program is driven by the need to maintain the storm sewer system.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Robotic Range Mower **Submitted By:** Parks & Recreation **Version:** 2.28.22

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Golf Course	Golf Course Fund	100%
			%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	16,000	-	-	-	-	-	16,000
Capital Equipment Purch		-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	16,000	-	-	-	-	-	16,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Purchase a full electric self charging robotic mower for the range.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative ...

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

We would like to have a full electric autonomous mower for the driving range. This mower can mow the range without damaging any golf balls continuously during the day. We will no longer lose revenue on days that we would typically be mowing the range while saving on fuel and man power. This mower with keep the turf at 2" making it easier to collect golf balls with the range picker thus increasing efficiency. It can be programed to mow at different heights so we could have a fairway height of in the middle of the range to provide a better experience for our customers. If this mower proves to be effective we would consider the robotic ball picker which would operate on the same platform and in conjunction with the mower. There will be a demo of this mower on the range during the summer of 2022.

Department Priority Ranking: High **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Golf Division Equipment Replacement **Submitted By:** Parks & Recreation **Version:** 2/18/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Golf Course	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	749,178	-		-	-	-	749,178
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	749,178	-	-	-	-	-	749,178
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Replace aging fleet of equipment with a hybrid fleet of mowers.

Project revenue or grants that will support the project and the impacts to the operating budget:

Some equipment will be traded-in for approximate value of $37,000.

Reference to Plan being implemented (i.e., Master Plan):

Narrative …

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

After 7 years of use on the golf course most of the equipment will be at or over 3200 hours and at the end if its usefulness. We will trade in most of the equipment before the cost of ownership exceeds the cost of replacement so that we can provide consistent playing conditions on the golf course. The new fleet will consist of hybrid electric mowers and a few tier 4 diesel mowers. The hybrid electric mowers will have an autonomous option as an add-on in 2024 which will help alleviate some staffing challenges.

Department Priority Ranking: Highest **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Annual IT Hardware Replacements **Submitted By:** Information Technology **Version:** 1.0

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Administration & Support Services	Information Technology	Technology Management Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	75,000	75,000	75,000	75,000	75,000	75,000	450,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	75,000	75,000	75,000	75,000	75,000	75,000	450,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Ongoing refresh of desktop, laptop, monitors, scanners, printers and copiers.

Project revenue or grants that will support the project and the impacts to the operating budget:

All City teams contribute annually to the Technology Fund to allow for the replacement of their equipment every 4 years. These replacements should be funded by the Technology Fund.

Reference to Plan being implemented (i.e., Master Plan):

Core IT Infrastructure

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

City IT Staff operate on a 4 year replacement cycle for a desktop and workgroup related hardware. Starting in 2020 during the pandemic, IT is purchasing primarily laptops for remote tele-work capabilities. IT Staff's sub-program goal is to maintain a secure and connected network ensuring all users have appropriate technological resources to effectively perform their jobs.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: P W E D paper to electronic plan review conversion **Submitted By:** Public Works **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Community Design	Development Review	Technology Management Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	27,500	-	-	-	-	-	27,500
Contingency	2,500	-	-	-	-	-	2,500
Total Costs (Gross)	30,000	-	-	-	-	-	30,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Public Works staff is convering to a paperless review process. This requires upsizing of the standard 24" computer monitors to 32" computer monitors (18 monitors). Also included is a plan review workstation with a large touch screen.

Project revenue or grants that will support the project and the impacts to the operating budget:

None identified

Reference to Plan being implemented (i.e., Master Plan):

Conversion from paper to electronic review and reduction of trash and

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Narrative …

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: New Police Cars **Submitted By:** Police **Version:** 7/5/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Public Safety & Justice	Patrol & Investigations	Fleet Management Fund	100%
Public Safety & Justice	Code Enforcement	Fleet Management Fund	100%
			200%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction		-	-	-	-	-	-
Other Equip/Project Costs	135,000	99,000	108,900	119,790	131,769	144,945	739,404
Capital Equipment Purch	90,000	66,000	72,600	79,860	87,846	96,630	492,936
Contingency	-	-	-		-	-	-
Total Costs (Gross)	225,000	165,000	181,500	199,650	219,615	241,575	1,232,340
Grants or Other Off-Setting Revenue	-	-	-	0 -	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This project is to budget for the replacement of vehicles in the police department fleet. The funding for the police vehicle replacement comes from depreciating vehicles in the police fleet on a continuing basis. Three vehicles to be replaced in 2023 (2 Patrol and 1 Code), and two vehicles to be replaced in 2024, 2025, 2026, 2027 and 2028.

Project revenue or grants that will support the project and the impacts to the operating budget:

None.

Reference to Plan being implemented (i.e., Master Plan):

N/A

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Response to emergency and non-emergency calls for service. Vehicles will assist us with our sub-program objective of "Maintain community safety and a low crime rate through community engagement, effective patrol and efficient response times."

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Facilities Replacement Vehicles **Submitted By:** Public Works **Version:** 3/30/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Administration & Support Services	Facilities Maintenance	Fleet Management Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	160,000	-	-	-	-	-	160,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	160,000	-	-	-	-	-	160,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This request is for 3 Facilities Vehicles. Replace Honda Civic 6115 with appropriate vehicle. Replace pickup 6114 with service truck. Puchase will include roof racks, interior storage bins and drawers. Purchase additional vehicle for Tech II Position.

Project revenue or grants that will support the project and the impacts to the operating budget:

Grants may be available through the Regional Air Quality Council. Maintenance costs will decrease for an electric vehicle vs. fossil fuel.

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Vehicle 6115 qualifies for replacment based on age (2008). The goal is to purchase an electric vehicle that can be support the Facilites Manager and carry tools and supplies as necessary. Vehicle 6114 qualifies for replacment based on age (2008). Service van is more appropriate for servicing multiple facilities with superior storage for frequently needed parts and tools. 3rd Vehicle is for New Tech II position.

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Park and OS Vehicle Fleet Replacement | Submitted By: Parks & Recreation | Version: 4/5/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Fleet Management Fund	60%
Parks	Cemetery	Fleet Management Fund	5%
Transportation	Snow & Ice Removal	Fleet Management Fund	10%
Transportation	Streetscapes	Fleet Management Fund	20%
Recreation	Athletic Field Maintenance	Fleet Management Fund	5%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	140,000	99,750	77,000	92,000	180,000	162,500	751,250
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	140,000	99,750	77,175	92,000	180,000	162,500	751,250
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Based on condition, age and mileage the Park and OS fleet Vehicles that are recommend for replacement are as follows: 4 park trucks in 2023, 2 park trucks in 2024, 2 park trucks in 2025, 2 park trucks in 2026, 2 OS and 2 park trucks in 2027 and 1 OS and 2 park trucks in 2028.

Project revenue or grants that will support the project and the impacts to the operating budget:

N/A

Reference to Plan being implemented (i.e., Master Plan):

N/A

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

It is necessary to replace vehicles as they wear out. Having well running vehicles is a key to providing well maintained parks and landscaped areas, having sports facilities that are fully used and properly maintained, providing a final resting place that meets the communities need, as well as providing a safe transportation system all of which are in alignment with sub-programs mentioned above.

Department Priority Ranking: High | Request Number: (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Replacement fleet repair truck **Submitted By:** **Version:** 4/8/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Transportation	Transportation Infrastructure Maint	Fleet Management Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	40,000	-	-	-	-	-	40,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	5,000	-	-	-	-	-	5,000
Total Costs (Gross)	45,000	-	-	-	-	-	45,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Replacement of the current Fleet repair truck a 2008 F-250. Will be replaced with a 1/2 ton or smaller 4x4 truck.

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The fleet repair truck unit # 3419 is a 20## that meets the requirements for replacement on the age of the vehicle. This vehicle is used for the fleet department to access vehicles and equipment that are broken down and unable to return to the service shop, pick up parts, and run drivers to and from dropping of and picking up vehicles from various vendors the city uses. The vehicle will be equipped with a service body and an air compressor to carry tools needed to perform necessary repairs in the field.

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Sign Truck Replacement **Submitted By:** Public Works **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Transportation	Transportation Infrastructure Maint	Fleet Management Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	35,000	-	-	-	35,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	5,000	-	-	-	5,000
Total Costs (Gross)	-	-	40,000	-	-	-	40,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This CIP is for the purchase of a replacement sign repair/replacement vehicle.

Project revenue or grants that will support the project and the impacts to the operating budget:

No grants have been identified at this time. Annual maintenance is not expected to change.

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The Sign truck Unit # 3212 meets the age requirement for replacement. The sign truck is used for sign repair/replacement and other tasks as needed in the Operations Division. This vehicle will be equiped with service body to carry tools needed to perform necessary repairs in the field.

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Replacement Snowplow/Dump Truck **Submitted By:** Public Works **Version:** 5/1/2022

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Transportation	Snow & Ice Removal	Fleet Management Fund	50%
Utilities	Water	Water Utility Fund	30%
Utilities	Storm Water	Storm Water Utility Fund	20%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs		-	325,000	-	-	-	325,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency		-	25,000	-	-	-	25,000
Total Costs (Gross)	-	-	350,000	-	-	-	350,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Tandem Axle dump truck with v-box sander, plow and winged plow attachment.

Project revenue or grants that will support the project and the impacts to the operating budget:

3 funding sources because of the different uses for the truck. Snow & Ice 50%, Water Utilities 30%, and Stormwater 20%

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This Vehicle will replace unit # 3208, a 2010 International truck that will meet the age requirement for replacement in 2025. The replacenment unit will be used for snow plowing, maintenance of City water, sanitary sewer, stormwater, and general use hauling. the new unit will be a tandem truck that will give the Operations Division the ability to haul more material to and from jobsites cutting down time spent at the worksites. A wiged snow removal attachment will be added to the new unit which can double the amount of roads cleared by a conventional snowplow making the snowplowing operations more efficient.

Department Priority Ranking: **Request Number:** (Finance Use)

Six-Year (2023-2028) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Project Name: Van Replacement **Submitted By:** Parks & Recreation **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Senior Activities & Services	Fleet Management Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2023	Year 2 2024	Year 3 2025	Year 4 2026	Year 5 2027	Year 6 2028	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	105,000	-	-	105,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	-	-	105,000	-	-	105,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

This budget will be used for the replacement of the 2011 Ford 11-passenger van.

Project revenue or grants that will support the project and the impacts to the operating budget:

Narrative ...

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

We currently have an 11 passenger van from 2011. The new up to 15-passenger minibuses/shuttle that do not require a CDL would be a better and easier option for passengers of all ages and abilities to get on and off. Minibuses offer a center aisle to allow passengers to stand and not crouch over when loading and unloading and they generally have two steps for getting in instead of the current one step. The increase in passenger count would also allow for more participants in some programs including Volocity and small local hikes or local day trips.

Department Priority Ranking: Medium **Request Number:** (Finance Use)

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City of Louisville

2023-2024 Biennial Operating & Capital Budget

Financial Policies

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FINANCIAL POLICIES

Introduction

The City of Louisville is an organization charged with providing a wide range of services that are supported by a wide range of revenue sources. The City's Financial Policies have been established to guide the City in providing these services in the most efficient way possible within the bounds of available revenue.

Financial policies are central to a strategic, long-term approach to financial management and are intended to serve as a blueprint to achieve the financial stability required to accomplish the City's goals and objectives. More specifically, the intent of adopting a written set of financial policies is to institutionalize good financial management, clarify strategic intent for financial management, define certain boundaries and limits on actions that staff may take, support good bond ratings, promote long-term and strategic thinking, manage risks to financial condition, and comply with established best practices in public management.

The City's Financial Policies have been written in relatively broad terms as guidelines for financial management decisions. These policies should not be confused with administrative statements of operating procedure, which cover the detailed steps needed to accomplish business processes.

The City's Financial Policies shall be adopted by resolution of the City Council. The policies shall be reviewed annually by management and any modifications made thereto must also be approved by resolution of the City Council.

Definitions

- *Advanced Refunding* – a refunding in which the outstanding bonds are callable and remain outstanding for a period of more than 90 days after the issuance of the refunding bonds. Proceeds from the sale of the refunding bonds are used to purchase permissible legal securities, which are deposited into an escrow account.

- *Agencies* – federal agency securities and/or Government-sponsored enterprises.

- *Arbitrage* – the difference between the interest paid on the tax-exempt securities and the interest earned by investing the proceeds in higher-yielding taxable securities. The Internal Revenue Service regulates arbitrage on the proceeds from the issuance of municipal securities.

- *Bankers' Acceptance* – a draft or bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

- *Broker* – brings buyers and sellers together for a commission.

- *Capital Budget* – the first two years of the Six-Year Capital Improvement Plan. These amounts are automatically included in the annual biennial budget process.

- *Capital Improvement Plan (C-I-P)* – a plan that describes the capital projects and associated funding sources the City intends to undertake during the next six years.

- *Collateral* – securities, evidence of deposit or other property, which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies (Public Deposit Protection Act; CRS 11-10.5-101 et seq.)

- *Current Refunding* – a refunding in which the outstanding bonds are retried within 90 days after the new bonds are sold.

- *Competitive Bond Sale* – bonds are marketed to a wide audience of investment banking (underwriter) firms. Sealed bids are submitted at a specific date and time and the underwriter is selected based on its bid for the City's securities.

- *Dealer* – as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

- *Delivery-versus-Payment* – delivery of securities with an exchange of money for the securities. Delivery-versus-receipt is delivery of securities with an exchange of a signed receipt for the securities.

- *Full Accrual Basis of Accounting* – under this basis of accounting, revenue is recognized when earned and expenses are recognized when the liability is incurred.

- *Fund* – an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities, which are segregated for the purpose of carrying out specific activities or attaining certain objectives.

- *Fund Balance* – the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a governmental fund. Used as a measure of *reserves* in governmental funds.

  - *Non-spendable Fund Balance* – fund balance that is inherently non-spendable, such as the long-term portion of loans receivable, the principal of an endowment, and inventories.

  - *Restricted Fund Balance* – fund balance that has externally enforceable limitations on its use, imposed by parties such as creditors, grantors, or laws and regulations of other governments.

  - *Committed Fund Balance* – fund balance with limitations imposed by the government itself at its highest level of decision making. For example, for the City of Louisville, this would be limitations imposed on fund balance by the Council through an ordinance or resolution.

- *Assigned Fund Balance* – fund balance that is earmarked for an intended use at either the highest level of decision making or by a body or an official designated for that purpose.

- *Unassigned Fund Balance* – all fund balances that are left after considering the other four categories. Use is the least restricted in this category of fund balance.

- *Unrestricted Fund Balance* – a category of fund balance that comprises committed fund balance, assigned fund balance, and unassigned fund balance. Unrestricted fund balance is, therefore, unconstrained or the constraints are self-imposed, so they could be lifted in order to make fund balances available for other purposes.

- *General Fund Operating Expenditures* – as used in the financial indicators, this term refers to total General Fund expenditures, less non-recurring interfund transfers-out.

- *General Fund Operating Revenue* – as used in the financial indicators, this term refers to total General Fund revenue, less other financing sources (such as sales of assets) and interfund transfers-in.

- *General Fund Recurring Expenditures* – as used in the financial indicators, this term refers to total General Fund expenditures, less non-recurring interfund transfers-out.

- *General Fund Recurring Revenue* – as used in the financial indicators, this term refers to total General Fund revenue, less non-recurring building-related revenue, non-recurring and non-operational grants, other financing sources, and interfund transfers-in.

- *General Fund Sales Tax Revenue* – as used in the financial indicators, this term refers to total sales tax revenue less any sales tax rebates due to Business Assistance Packages.

- *General Obligation Bonds* – bonds backed by the “full faith and credit” of the City. Bondholders have the authority to compel the City to use its taxing power, or to use other revenue sources, to generate the revenue necessary to repay the bonds. General obligation bonds are subject to the City’s debt limitation and voter approval is required.

- *Liquidity* – refers to the ease in which an asset can be converted into cash without a substantial loss of value.

- *Modified Accrual Basis of Accounting* – under this basis of accounting, revenue is recognized when it become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when they are expected to draw on current spendable resources.

- *Negotiated Bond Sale* – the City selects the underwriter in advance of the bond sale. The Financial Advisor and City staff work with the underwriter to bring the issue to the market and negotiate all rates and terms of the sale.

- *Private Bond Placement* – the City sells its bonds to a limited number of sophisticated investors, and not the general public.

- *Program* – a set of activities, operations, or organizational units designed and directed to accomplish specific service outcomes or objectives for a defined customer.

- *Refunding* – refinancing an outstanding bond issue by issuing new bonds.

- *Reserves* – refers to unrestricted fund balance in governmental funds and working capital in proprietary funds.

- *Revenue Bonds* – bonds secured by revenue generated by user fees or by other non-ad valorem revenue sources typically generated by the project being financed. Only the specific revenue source is pledged for the bond repayment. No taxing power or General fund pledge is provided as security. Revenue bonds are not subject to the City's debt limitation and voter approval is not required.

- *TABOR* – the Taxpayer Bill of Rights amendment to the Colorado Constitution and other Colorado law and court decisions.

- *Treasuries* – securities issued by the U.S. Treasury to finance the national debt. Treasury Bills are non-interest bearing discount securities that mature in one year or less. Treasury Notes are coupon bearing securities having initial maturities of two to ten years. Treasury Bonds are coupon-bearing securities having initial maturities of more than ten years.

- *Underwriter* – a dealer that purchases new issues of municipal securities from the issuer and resells them to investors. The difference between the price at which the bonds are bought and the price at which they are offered to investors is the underwriter's discount.

- *Utility Fund Budgetary Basis Expenses* – as used in the financial indicators, this term refers all expenses under the City's budgetary basis of accounting, less capital outlay and interfund transfers-out.

- *Working Capital* – current assets less current liabilities. Used as a measure of *reserves* in proprietary funds. Proprietary funds, unlike governmental funds, report both capital assets and long-term debt, even though neither is directly relevant to near-term financing. Therefore, the difference between proprietary fund assets and liabilities (net position) is not equivalent to the fund balance reported in governmental funds, and is not a useful indicator of *reserves*.

- *Yield* – the rate of annual income return on an investment, expressed as a percentage. Income yield is obtained by dividing the current dollar income by the current market price for the security. Net yield or yield to maturity is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

FINANCIAL POLICIES

General Policies

Policy Section: 1
Adopted by: Council Action
Effective Date: November 4, 2019

Purpose and Scope

General Policies are financial policies that are not easily categorized under any of the other policy sections. Among other things, these policies will direct management to calculate specific information about the City of Louisville's current fiscal condition, past and future trends, as well as providing guidelines for making fiscal decisions and assuring that the City continues to pursue a financially prudent course.

Policies

1.1 **Financial Indicators.** The City of Louisville shall annually calculate and publish financial indicators consistent with those listed in Appendix "A". All indicators shall be calculated as of year-end and published in the biennial budget document, along with the previous year's indicators for up to ten years. Any indicator that shows a warning trend when compared to prior years shall be more closely analyzed for reasons why a change has occurred.

City of Louisville, Colorado
Financial Policies
General Policy 1.1
Appendix A - Financial Indicators

Category	Description	Formula	Warning Trend
Revenue:			
	General Fund Revenue Per Capita	$\frac{\text{General Fund Operating Revenue}}{\text{Population}}$	Decrease
	General Fund Intergovernmental Revenue	$\frac{\text{General Fund Intergovernmental Revenue}}{\text{General Fund Operating Revenue}}$	Increase
	General Fund Sales Tax	$\frac{\text{General Fund Sales Tax Revenue}}{\text{General Fund Operating Revenue}}$	Decrease
	General Fund Property Tax	$\frac{\text{General Fund Property Tax Revenue}}{\text{General Fund Operating Revenue}}$	Decrease
	General Fund Actual Revenue vs. Budget	$\frac{\text{General Fund Actual Revenue}}{\text{General Fund Budgeted Revenue}}$	Decrease
Expenditures:			
	General Fund Expenditures Per Capita	$\frac{\text{General Fund Operating Expenditures}}{\text{Population}}$	Increase
	General Fund Expenditures vs. Budget	$\frac{\text{General Fund Actual Expenditures}}{\text{General Fund Budgeted Expenditures}}$	Increase
	City-Wide Employees Per Capita	$\frac{\text{City-Wide Employees (FTE's)}}{\text{Population}}$	Increase
	City-Wide Employee Benefit Cost	$\frac{\text{City-Wide Employee Benefits Cost}}{\text{City-Wide Employee Wages Cost}}$	Increase
Operating Position:			
	General Fund Operational Surplus/(Deficit)	$\frac{\text{General Fund Operating Revenue}}{\text{General Fund Operating Expenditures}}$	Decrease
	General Fund Operating Margin	$\frac{\text{General Fund Operational Surplus/(Deficit)}}{\text{General Fund Operating Revenue}}$	Decrease
	General Fund Reserves	$\frac{\text{General Fund Unrestricted Fund Balance}}{\text{General Fund Operating Expenditures}}$	Decrease
	Open Space & Parks Fund Reserves	$\frac{\text{Open Space \& Parks Fund Total Fund Balance}}{\text{Open Space \& Parks Fund Targeted Fund Balance}}$	Decrease
	Water Utility Fund Working Capital	$\frac{\text{Water Utility Fund Working Capital}}{\text{Water Utility Fund Budgetary Basis Expenses}}$	Decrease

(continued)

City of Louisville, Colorado
Financial Policies
General Policy 1.1
Appendix A - Financial Indicators
(continued)

Category	Description	Formula	Warning Trend
Operating Position: (continued)			
	Wastewater Utility Fund Working Capital	Wastewater Utility Fund Working Capital / Wastewater Utility Fund Budgetary Basis Expenses	Decrease
	Storm Water Utility Fund Working Capital	Storm Water Utility Fund Working Capital / Storm Water Utility Fund Budgetary Basis Expenses	Decrease
	Combined Utility Fund Debt Burden	Total Combined Utility Fund Revenue / Total Combined Utility Fund Debt Service	Decrease
	Combined Utility Fund Net Position	Combined Utility Fund Current Year Net Position / Combined Utility Fund Prior Year Net Position	Decrease
	City-Wide Cash & Investments	City-Wide Unrestricted Cash & Investments / City-Wide Current Liabilities	Decrease
	City-Wide Net Position	City-Wide Current Year Net Position / City-Wide Prior Year Net Position	Decrease
	City Wide Accumulated Depreciation	City Wide Accumulated Depreciation / City-Wide Depreciable Assets	Increase
	City-Wide Debt Per Capita	City-Wide Total Debt / Population	Increase

Financial Policies
Appendix A to General Policies, Section 1.1
Calculation of Financial Indicators
2012 - 2021

Indicator	2006	2007	2008	2009	2010	2011	2012
Revenue:							
General Fund Operating Revenue Per Capita (Nominal $'s)	693	773	752	709	735	762	802
General Fund Operating Revenue Per Capita (Constant $'s)	693	757	752	714	726	726	749
General Fund Intergovernmental Revenue (Percent of Total)	7%	9%	6%	6%	7%	7%	7%
General Fund Sales Tax - Net of BAP's (Percent of Total)	40%	40%	41%	40%	37%	37%	36%
General Fund Property Tax (Percent of Total)	16%	14%	16%	17%	17%	16%	15%
General Fund Actual Revenue vs. Budget	97%	111%	101%	94%	107%	106%	108%
Expenditures:							
General Fund Operating Expenditures Per Capita (Nominal $'s)	684	702	713	727	701	701	731
General Fund Operating Expenditures Per Capita (Constant $'s)	684	687	713	732	693	668	683
General Fund Operating Expenditures vs. Budget	96%	98%	96%	96%	97%	97%	98%
Full-Time Equivalents Per Capita	n/av	n/av	n/av	n/av	n/av	0.0099	0.0099
City-Wide Employee Benefit Cost As Percent Of Wages	27%	28%	27%	27%	26%	26%	26%
Operating Position:							
General Fund Operational Surplus/Deficit (Op Rev/Op Expend)	101%	110%	106%	98%	105%	109%	110%
General Fund Operating Margin (Surplus as Percent of Revenue)	1%	9%	5%	-3%	5%	8%	9%
General Fund Reserves (As Percent of Operating Expenditures)	29%	41%	35%	33%	40%	48%	30%
Water Utility Fund Working Capital (As % of Op Expenses)	63%	91%	114%	97%	60%	68%	144%
Wastewater Utility Fund Working Capital (As % of Op Expenses)	671%	753%	663%	670%	610%	652%	646%
Storm Water Utility Fund Working Capital (As % of Op Expenses)	n/ap	361%	979%	1119%	1372%	1008%	1174%
Combined Utility Fund Debt Burden (Op Rev/Debt Service)	4.0	4.2	4.6	3.7	3.8	4.1	5.1
Combined Utility Fund Net Postion (% of Prior Year)	n/av	104%	103%	101%	99%	104%	108%
City-Wide Cash & Investments (Cash/Current Liabilities)	13.9	17.9	14.2	10.6	9.3	17.5	15.7
City-Wide Net Position (% Change from Prior Year)	n/av	112%	103%	100%	101%	104%	106%
City-Wide Accumulated Depreciation (As % of Depreciable Assets)	31%	40%	42%	42%	43%	44%	46%
City-Wide Debt Per Capita (Nominal $'s)	1,473	1,370	1,267	1,173	1,041	917	803
City-Wide Debt Per Capita (Constant/Real $'s)	1,473	1,341	1,267	1,181	1,028	874	750

Notes:

[1] Significant increases in General Fund revenue (sales taxes, use taxes, building permits, etc.) have allowed the City to increase its service levels at a greater rate than population increases.

[2] The declines in the Wastewater and Storm Water working capital is mainly due to a reduction in reserves to fund capital projects.

[3] Recent increases in debt include the 2015 Colorado Water Resources and Power Development Authority Note ($31.6 Million) and the 2017 General Obligation Recreation Center Bonds ($27.5 million).

2013	2014	2015	2016	2017	2018	2019	2020	2021	Possible Warning Trend	
838	865	884	944	963	1132	1006	959	981	Decrease	
763	766	773	804	793	907	791	739	730	Decrease	
7%	#VALUE!	7%	7%	7%	7%	7%	12%	7%	Decrease	
36%	37%	37%	38%	41%	35%	44%	42%	46%	Increase	
14%	13%	13%	14%	14%	14%	15%	18%	17%	Decrease	
111%	106%	102%	105%	104%	103%	106%	101%	106%	Increase	
738	764	785	846	845	929	905	822	965	Increase	[1]
671	676	686	720	696	744	712	634	719	Increase	[1]
96%	94%	93%	96%	91%	90%	96%	97%	109%	Increase	
0.0100	0.0100	0.0108	0.0111	0.0111	0.0114	0.0124	0.0125	0.0113	Increase	[1]
27%	28%	28%	27%	27%	26%	26%	27%	26%	Decrease	
114%	113%	113%	112%	114%	122%	111%	117%	102%	Decrease	
12%	12%	11%	10%	12%	18%	10%	14%	2%	Decrease	
45%	24%	34%	31%	43%	53%	56%	65%	50%	Decrease	
228%	242%	195%	342%	435%	325%	375%	408%	379%	Decrease	
615%	608%	285%	201%	194%	177%	183%	188%	144%	Decrease	[2]
1327%	1072%	596%	213%	245%	206%	285%	383%	508%	Increase	
6.9	8.3	4.6	4.0	4.2	4.5	4.6	4.9	4.5	Decrease	
106%	107%	106%	115%	107%	102%	103%	104%	103%	Decrease	
15.4	8.9	4.1	3.6	6.2	6.7	8.2	10.2	6.4	Decrease	
104%	106%	105%	110%	106%	105%	104%	102%	104%	Increase	
47%	47%	43%	42%	38%	35%	37%	38%	40%	Increase	
692	652	2,169	2,278	3,448	3,276	3,153	3,045	2,900	Decrease	
630	577	1,897	1,939	2,838	2,625	2,479	2,348	2,160	Decrease	

FINANCIAL POLICIES

City of Louisville
COLORADO • SINCE 1878

Reserve Policies

Policy Section: 2
Adopted by: Council Action
Effective Date: December 21, 2021

Purpose and Scope

The City of Louisville desires to maintain an appropriate level of financial resources to guard its citizens against service disruption in the event of unexpected revenue shortfalls or unanticipated one-time expenditures. This policy is also intended to document the appropriate reserve levels to protect the City's credit worthiness and maintain its good standing with bond rating agencies.

Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities. This policy establishes the reserve amounts the City will strive to maintain in its General Fund and its other major operating funds. This policy also stipulates the conditions under which those reserves may be used and how the reserves will be replenished if they fall below established reserve amounts.

The City will measure its compliance with this policy as of December 31st of each year, as soon as practical after final year-end information is audited and becomes available.

Policies

2.1 **General Fund Reserves.** 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 one-time, non-recurring transfers to other funds. Annual, recurring support transfers to other funds will be included in the definition of current operating expenditures.

While the minimum unrestricted fund balance is set at 15% of current operating expenditures, the targeted unrestricted fund balance will be at or above 25% of current operating expenditures. This higher target is in recognition of:

- the General Fund's reliance on revenue sources that are subject to fluctuations (sales and use taxes);
- the General Fund's exposure to unexpected and significant one-time expenditure outlays (transfers to the Capital Projects Fund, mid-year changes to operations, disasters, etc.); and
- the potential drain on General Fund resources from other funds (recurring support transfers to the Open Space & Parks Fund, the Cemetery Fund, and the Recreation Fund).

The use of General Fund reserves will be limited to addressing unanticipated, non-recurring needs. Reserves shall not normally be used for recurring annual operating expenditures. However, reserves may be used to provide the City time to restructure operations (as might be required in an economic downturn), but such use will only take place in the context of a long-term financial plan.

The City Council will annually consider one-time transfers of excess reserves to other funds for one-time uses. Examples include transfers to the Capital Projects Fund to help fund specific capital projects or transfers to the Open Space & Parks Fund for property acquisition reserves.

Use of reserves below the 25% target requires authorization from City Council.

In the event reserves are used resulting in an unrestricted fund balance below the 15% minimum, a plan will be developed by the City Manager to replenish the reserves as quickly as reasonably possible and will be presented as part of a long-term financial plan. Methods of replenishing fund balance may include the use of non-recurring revenue, year-end surpluses, and, if legally permissible, excess resources from other funds.

2.2 **Open Space & Parks Fund Reserves.** The entire fund balance for the Open Space and Parks Fund is restricted by voters for acquisition, development, and operation of open space, trails, wildlife habitats, wetlands, and parks.

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.

Transfers from the General Fund or Capital Projects Fund for property acquisition shall be deemed committed for that purpose.

In the event reserves are used resulting in an unrestricted fund balance below the 15% minimum, a plan will be developed by the City Manager to replenish the reserves as quickly as reasonably possible and will be presented as part of a long-term financial plan. Methods of replenishing fund balance may include transfers from other funds, securing loans from other agencies to jointly purchase property, seeking approval of bonds to finance property acquisition, and/or delaying/reducing expenditures for development, construction, operation, and maintenance of open space zones, trails, wildlife habitats, wetlands, and parks.

2.3 **Cemetery Fund Reserves.** The minimum unrestricted fund balance of the Cemetery 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.

The Cemetery Fund requires a recurring annual transfer from the General Fund to fund its operational deficit. This transfer will be adjusted on an annual basis to ensure that the unrestricted fund balance of the Cemetery Fund is maintained at or above 15% of current operating expenditures.

In the event reserves are used resulting in an unrestricted fund balance below the 15% minimum, a plan will be developed by the City Manager to replenish the reserves as quickly as reasonably possible and will be presented as part of a long-term financial plan. Methods of replenishing fund balance may include the use of non-recurring revenue, year-end surpluses, and, if legally permissible, excess resources from other funds.

2.4 **Combined Utility Fund Reserves.** The Water, Wastewater, and Storm Water Utility Funds are enterprise funds and, therefore, the measure of reserves is based on levels of working capital rather than on levels of fund balance. It is important to maintain adequate levels of working capital in these funds to mitigate risks and to ensure a stable fee structure and service level.

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.

In the event reserves are used resulting in a working capital balance below the 25% minimum, a plan will be developed by the City Manager to replenish the reserves as quickly as reasonably possible and will be presented as part of a long-term financial plan. Methods of replenishing working capital may include the use of non-recurring revenue, year-end surpluses, and, if legally permissible, excess resources from other funds.

2.5 **Recreation Fund Reserves.** 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.

In the event reserves are used resulting in an unrestricted fund balance below the 15% minimum and capital asset renewal and replacement reserves, a plan will be developed by the City Manager to replenish the reserves as quickly as reasonably possible and will be presented as part of a long-term financial plan. Methods of replenishing fund balance may include the use of non-recurring revenue, year-end surpluses, and, if legally permissible, excess resources from other funds.

The City Council 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 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.

2.6 **Golf Course Fund Reserves.** 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.

To assist the Golf Course Fund in meeting this reserve minimum, beginning with the 2021 fiscal year, all Golf Course capital outlay will be funded through the Capital Projects Fund.

In the event reserves are used resulting in working capital balance below the 15% minimum, a plan will be developed by the City Manager to replenish the reserves as quickly as reasonably possible and will be presented as part of a long-term financial plan. Methods of replenishing working capital may include the use of non-recurring revenue, year-end surpluses, and, if legally permissible, excess resources from other funds.

FINANCIAL POLICIES

City of Louisville
COLORADO • SINCE 1878

Debt Policies	Policy Section: 3 Adopted by Resolution No. 92, Series 2015 Effective Date: December 15, 2015

Purpose and Scope

To enhance creditworthiness and engage in prudent financial management, the City of Louisville is committed to systematic capital planning and long-term financial planning. Maintaining the City's bond rating is an important objective and, to this end, the City is continually working to improve its financial policies, budgets, forecasts, and financial health.

These policies establish criteria for the issuance of debt obligations by the City so that acceptable levels of indebtedness are maintained. The objectives of these policies are to ensure that the City obtains debt financing only when necessary, that the process for identifying the timing and amount of debt financing be as efficient as possible, that the most favorable interest rates and related issuance costs are obtained, and that future financial flexibility remains relatively unconstrained.

Debt financing includes general obligation bonds, revenue bonds, notes payable to the Colorado Water Resources & Power Development Authority, leases, and any other City obligations permitted to be issued or incurred under Colorado law, the City's Municipal Code, and the City's Charter.

This policy does not apply to the Urban Revitalization District, a legally separate entity, but a component unit of the City for financial reporting purposes.

Policies

3.1 **Use of Debt Financing.** Although the City will normally finance projects on a cash basis (pay-as-you-go), the City may decide that the most equitable way of financing a project is through debt financing (pay-as-you-use).

Factors which may favor *pay-as-you-go* financing include circumstances where:

- the project can be adequately funded from available current revenue and reserves;
- the project can be completed in an acceptable timeframe given the available resources;
- additional debt levels could adversely affect the City's credit rating or repayment sources; or
- market conditions are unstable or are not conducive to marketing debt.

Factors which may favor *pay-as-you-use* financing include circumstances where:

- current revenue or reserves are insufficient to pay project costs;
- a project is immediately required;
- revenue available for debt issues are considered sufficient and reliable so that long-term financing can be marketed with an appropriate credit rating, which can be maintained;
- market conditions present favorable interest rates and demand for municipal debt financing; or
- the useful life of the project or asset is five years or greater.

The City will not use long-term debt to finance any recurring purpose such as current operations. Debt financing will be used only for capital improvement projects and large equipment purchases. Debt payments shall not extend beyond the estimated useful life of the project or the equipment being financed.

3.2 **Limitations and Constraints on Debt Financing.** Per Article 12, Section 12-1, of the City of Louisville Charter, the total amount of the City's indebtedness shall not at any time exceed three (3) percent of the actual value, as determined by the County Assessor, of taxable property within the City, except such debt as may be incurred by supplying water.

Per Article 12, Section 12-3, of the City of Louisville Charter, any lease-purchase agreement, except for the acquisition of water rights, entered into by the City shall be approved by the City Council by non-emergency ordinance.

Per the Taxpayer Bill of Rights (TABOR) amendment to the Colorado Constitution, all multiple-year debt shall first be approved by the City's taxpaying electorate unless it is issued for a TABOR-defined government enterprise, refinances bonded debt at a lower interest rate, or sufficient cash reserves are pledged irrevocably for future payments. The City's TABOR-defined enterprises include the Water Utility Fund, the Wastewater Utility Fund, the Storm Water Utility Fund, and the Golf Course Fund. Operating leases, lease-purchases, and certificates of participation (COP's) that are subject to annual appropriation are not considered multiple-year debt and are not subject to TABOR election requirements.

3.3 **Structure of Debt Financing.** City debt will be structured to achieve the lowest possible net interest cost given market conditions, the urgency of the capital project, and the nature and type of any security provided. City debt will be structured in ways that will minimize impacts on future financing flexibility. To the extent possible, repayment of debt shall be structured to rapidly recapture credit capacity for future use.

City debt will be amortized for the shortest period consistent with a fair allocation of cost to current and future beneficiaries of the project being financed, and in keeping with other related provisions of this policy. The City shall normally issue general obligation bonds or revenue bonds with a maximum life of twenty years or less.

The City will normally seek to amortize general obligation bonds and revenue bonds with level payments (principal plus interest) over the life of the issue. Pushing higher debt service costs to future years will only be considered under special circumstances. The City will also avoid repayment schedules that consist of low annual payments and a large payment of the balance due at the end of the term. There shall always be at least one interest payment in the first fiscal year after a bond sale. Principal repayment shall start no later than the second year after the bond issue.

Call provisions for bond issues shall be made as short as possible, consistent with the lowest interest cost to the City. Unless specific compelling reasons exist, all bonds shall be callable only at par.

Credit enhancements may be used if the costs of such enhancements are lower than the reduction in net debt service payments or if they provide other significant financial benefits to the City.

3.4 **Bond Counsel.** The City will retain an external bond counsel through a competitive process administered by the Finance Department and the City Attorney's Office. All debt issues of the City will include a written opinion by bond counsel on the validity of the bond offering, the security for the offering, and whether and to what extent interest on the bonds is exempt from income and other taxation.

3.5 **Financial Advisor.** The City will retain an external financial advisor through a competitive process administered by the Finance Department. For each debt issuance, the financial advisor will provide the City with information and recommendations on all aspects of the issuance, including market opportunities, method of sale, structure, term, pricing, and fees.

3.6 **Method of Sale.** As a matter of general policy, the City shall seek to issue its general and revenue bond obligations with a competitive sale process unless it is determined by the City's Financial Advisor and Finance Director that such a method will not produce the best results for the City. Other methods of sale that may be authorized by the Financial Advisor and Finance Director are a negotiated sales process and a private placement process.

Conditions that may favor a negotiated sale process are:

- The bond issue is, or contains, a refinancing that is dependent on market timing;
- At the time of the issuance, the interest rate environment or economic factors that affect the bond issue are volatile;
- The nature of the debt is unique and requires particular skills from the underwriter; or
- The debt issuance is bound by a compressed timeline due to extenuating circumstances that prevent a competitive process from being accomplished.

Whenever a negotiated sale process is determined to be in the best interests of the City, the City will use a competitive process to select its investment banking team.

In such instances where the City, through competitive bidding, deems the bids as unsatisfactory, or does not receive bids, it may, at the election of the Finance Director, immediately enter into a negotiated sale process or private placement process.

3.7 **Refunding of Debt.** Periodic reviews of all outstanding debts will be undertaken by the Finance Director and Financial Advisor to determine refunding opportunities. Refundings will be considered (within legal constraints) if and when there is a net economic benefit of the refunding, or if the refunding is essential in order to amend covenants to enhance operations and management. As a general rule, refundings will only be considered if the present value savings (net of all costs) of a particular refunding will exceed five percent (5%) of the refunded principal.

3.8 **Arbitrage Liability Management.** It is the City's policy to minimize the cost of arbitrage rebate and yield restriction while strictly complying with the law. The City will not issue obligations except for identifiable projects with very good prospects of timely initiation. Because of the complexity of the arbitrage rebate regulations and the severity of non-compliance penalties, the City will use the services of Bond Counsel and other arbitrage compliance experts when determining arbitrage liability, reporting, and exemptions.

3.9 **Financial Disclosure.** The City is committed to full and complete financial disclosure and to cooperating fully with rating agencies, institutional and individual investors, other levels of government, and the general public to share clear, comprehensible, accurate, and timely financial information. Continuing disclosure requirements under Rule 15c2-12 issued by the Securities and Exchange Commission (SEC) may apply to certain debt transactions of the City. The City will comply with all such Federal or other State reporting requirements on a timely basis. The City is committed to meeting continuing disclosure requirements of the national information repositories.

City of Louisville
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FINANCIAL POLICIES

Revenue Policies	**Policy Section: 4** **Adopted by: Council Action** **Effective Date: November 4, 2019**

Purpose and Scope

The City of Louisville collects revenue from various sources, the largest of which are from sales and use taxes, utility fees, property taxes, and intergovernmental revenue. The structure, equity, fluctuation, and collection of revenue are important for financial stability and are reviewed by bond rating agencies to determine the City's credit quality.

Policies

4.1 **Diversification and Stabilization.** The City will strive to maintain a diversified and stable revenue system to reduce the overall effects of fluctuations in any one revenue source.

4.2 **Equity.** Revenue will be derived from a fair, equitable, and adequate resource base, while minimizing tax differential burdens. Services having a City-wide benefit shall be financed with revenue sources generated from a broad base, such as sales taxes and property taxes. Services where the customer determines the use shall be fully or partially financed with user fees and charges related to the level of service provided.

4.3 **Collections.** The City will monitor all taxes, fees, and charges to make sure they are equitably administered and collections are timely and accurate. The City will pursue collection of delinquent amounts (including related penalties and interest) as authorized by the Louisville Municipal Code.

4.4 **Recurring and Non-recurring Revenue.** The City's objective is to fund all recurring expenditures with recurring revenue. Non-recurring, one-time revenue should be used to fund only non-recurring, one-time expenditures. The preferred use of non-recurring revenue is to invest in projects that will result in long-term operational cost savings.

4.5 **Intergovernmental Revenue.** The City will pursue intergovernmental aid, including grants, for those programs and activities that address a recognized need and are consistent with the City's goals and objectives, and will attempt to recover all allowable costs associated with those programs. The City will avoid using grants for ongoing service delivery needs. Any decision to pursue intergovernmental aid should only be made after consideration of the present and future funding requirements, costs of administering the funds, costs associated with special conditions or regulations attached to the aid, and ongoing operational costs after the aid period.

4.6 **User Fees and Services Charges.** The City will periodically recalculate the full cost of providing services in order to provide a basis for setting the associated user fee or service charge. Full cost shall incorporate direct and indirect costs, including operations (with City labor costs), maintenance, overhead, debt service, equipment, and capital charges. The intent of this policy is to set fees at a level that is related to the actual cost of producing the good or service. The City will also periodically examine and compare rates from other cities providing similar services. It is recognized that competing policy objectives may result in user fee levels that recover only a portion of the costs. The City Council's intent is to review all fees every year during the budget process. For years in which a complete recalculation of full costs is not done, this policy authorizes the use of an annual fee inflator to be applied to certain fees.

4.7 **Fees for Children's Recreational Services and Senior Programs.** The City may set fees for children's recreational programs and senior services at levels below the full cost of providing those services.

4.8 **Fees for Non-Resident City Services.** Non-residents may be required to pay higher fees than residents for City services.

FINANCIAL POLICIES

City of Louisville
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Operating Budget Policies

Policy Section: 5
Adopted by: Council Action
Effective Date: November 4, 2019

Purpose and Scope

The formulation of the annual operating budget, including the publication of the budget document, is one of the most important financial activities that the City of Louisville undertakes each year. The budget process provides a comprehensive plan to deliver efficient services to residents and stakeholders of the City in a manner that aligns resources with the policies, goals, mission, and vision of the City. This policy is intended to provide guidelines to assist in the formulation of financial discussion and the broader implications of financial decisions. This policy shall apply to all funds with an adopted budget.

Policies

5.1 **Budgetary Basis of Accounting.** The "basis of accounting" is a term used to describe the timing of revenue and expenditure recognition. In other words, when the effects of transactions or events should be recognized. In governmental accounting, the basis of accounting used for financial reporting purposes, as required by generally accepted accounting principles (GAAP), is not required for use in preparing a budget document. Under GAAP, governmental funds are required to utilize a modified accrual basis of accounting and proprietary funds (enterprise and internal service) are required to utilize a full accrual basis of accounting for financial reporting purposes. The City of Louisville's *budgetary* basis of accounting is a modified accrual basis for *all* fund types, including proprietary funds. Some of the differences between the City's budgetary basis of accounting and the GAAP basis of accounting for proprietary fund types are:

- *Issuance of debt* – budgeted as a revenue item, adjusted at year-end to a liability for financial reporting purposes.
- *Principal payment on debt* – budgeted as an expense item, adjusted at year-end to a reduction in the liability for financial reporting purposes.
- *Capital acquisition* – budgeted as an expense item, adjusted at year-end to an asset acquisition for financial reporting purposes.
- *Depreciation* – not recognized for budgeting purposes, recorded at year-end as an expense for financial reporting purposes.

5.2 **Level of Budgetary Control.** The level of budgetary control is the level at which spending cannot exceed the budgeted amount without City Council authorization. The level of control is also the level of detail the City Council approves in the appropriation resolution. The City's current level of budgetary control is at the fund level. However, department management is responsible for administering their respective programs within the financial constraints described by the budget as adopted.

Article 11, Section 11-6 of the City of Louisville Charter states, *"During the fiscal year, no officer or employee shall expend or contract to expend any money, or incur any liability, or enter into any contract which, by its terms, involves the expenditure of money in excess of the amounts appropriated by the City Council. Any contract, verbal or written, made in violation of this subsection shall be void, and no moneys of the City shall be paid on such contract; except that the City Council may ratify such a contract if it determines that ratification would be in the best interest of the City, and if it adopts a resolution making the necessary appropriation."*

5.3 **Balanced Budget.** The City's definition of a balance budget requires each fund's revenue plus appropriated fund balance/working capital to be equal to, or greater than, each fund's total appropriations. However, it is the City's intent to go further and develop *structurally* balanced budgets for the General Fund and the other major operating funds (excluding capital project funds). In a structurally balanced budget, annual recurring revenue will be projected to equal or exceed annual recurring expenditures for each fund. If a structural imbalance (recurring expenditures exceeding recurring revenue) should occur in the General Fund or in any of the major operating funds, a plan will be developed and implemented to bring the budget back into structural balance.

5.4 **Budget Form.** Article 11, Section 11-2 of the City of Louisville Charter states, *"The proposed budget shall provide a complete financial plan for the City in a format acceptable to the City Council. Except as otherwise provided by this Charter, the proposed budget shall be prepared in accordance with State statutes establishing the local government budget law and the local government uniform accounting law."*

5.5 **Capital Improvement Plan (C-I-P).** 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.

5.6 **Long-Term Financial Plan (LTFP).** 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. The LTFP will coordinate the C-I-P with the operating budget and will provide insight into potential future financial imbalances so that action can be taken before a crisis occurs.

5.7 **Budget Amendment.** The City Council may amend or supplement the budget by resolution at any time after its initial adoption. A public hearing is required.

5.8 **Budget Control System.** The City will develop and maintain a budgetary control system to help it adhere to the budget. All departments are part of the budget control system and will have access to individual department reports that compare budget-to-actual financial performance. The Finance Department will report City-wide budget-to-actual performance on a quarterly basis for both revenue and expenditures to the City Finance Committee.

FINANCIAL POLICIES

Investment Policies

Policy Section: 6
Adopted by Resolution No. 92, Series 2015
Effective Date: December 15, 2015

Purpose and Scope

It is the policy of the City of Louisville to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands and conforming to all Colorado Revised Statutes, the City of Louisville Charter, and the City of Louisville Municipal Code.

The provisions of this investment policy shall apply to all funds held in the custody of the City and all of its offices. Except for cash in certain restricted and special funds, the City shall consolidate, or "pool", cash and investment balances from all funds to maximize investment earnings and to increase efficiencies with regards to investment pricing, safekeeping, and administration. The investment income derived from the pooled cash and investment accounts shall be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

Policies

6.1 **Objectives.** In order of priority, the primary objectives of investment activities shall be safety, liquidity, and yield:

- *Safety.* Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio through the mitigation of credit risk and interest rate risk.

- *Liquidity.* The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This shall be accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. Furthermore, since all possible cash demands cannot be anticipated, the portfolio shall consist largely of securities with active secondary or resale markets. In addition, a portion of the portfolio may be placed in local government investment pools (LGIPs) which offer same-day, constant dollar liquidity for short-term funds.

- *Yield.* The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. Securities generally shall be held to maturity with the following exceptions:

- o A security with a declining credit may be sold early to minimize loss of principal.
- o A security swap would improve the quality, yield, or target duration of the portfolio.
- o Liquidity needs of the portfolio require the security to be sold.

6.2 **Delegation of Authority.** The Finance Director shall be the designated investment officer of the City and shall be responsible for all investment decisions and activities, under the direction of the City Manager. The Finance Director shall establish investment policy procedures for the operation of the investment program consistent with this policy. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director.

The Finance Director may delegate the authority to conduct investment transactions and manage the operation of the investment portfolio to one or more subordinates and/or an external registered investment advisor who shall act in accordance with established procedures on internal controls and in compliance with this investment policy.

6.4 **Legal Investments.** All investments shall be made in accordance with Colorado Revised Statutes (CRS) as follows: CRS 11-10.5-101, et seq., Public Deposit Protection Act; CRS 24-75-601, et seq., Funds - Legal Investments for Government Units; CRS 24-75-603, et seq., Depositories; CRS 24-75-701 and 702, et seq., Local Governments - Local Government Pooling and that the investment or deposit meets the standard established in section CRS 15-1-304. Any revisions or extensions of these sections of the CRS will be assumed to be part of this Investment Policy immediately upon enactment.

To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five (5) years from the settlement date or in accordance with state and local statutes and ordinance. Pursuant to CRS Section 24-75-601.1(1), as amended from time to time, and subject to the limitations set forth therein, the securities listed herein shall be eligible for investment of public funds by the City. In the event of a conflict between CRS 24-75-601.1(1) and this policy, other than this policy being more restrictive that CRS 24-75-601(1), CRS 24-75-601.1(1) shall control. Nothing herein shall preclude the City from adopting a policy to permit securities other than those listed in CRS 24-75-601.1(1) for investment of public funds.

CRS 24-75-601(1) and this policy authorize the following investments:

- Any security issued by, fully guaranteed by, or for which the full credit of the United States Treasury is pledged for payment; allowing for inflation indexed securities. The period from the date of settlement of this type of security to the maturity date shall be no more than five years, unless the City Council authorizes investment for a period in excess of five years.

- Any security issued by, fully guaranteed by, or for which the full credit of the following is pledged for payment: The Federal Farm Credit Bank, A Federal Home Loan Bank, the Federal Home Loan Mortgage Corporation, The Federal National Mortgage Association, the Government National Mortgage Association, or an entity or organization that is not listed in this paragraph but that is created by, or the creation of which is authorized by, legislation enacted by the United States Congress and that is subject to control by the federal government that is at least as extensive as that which governs an entity or organization listed in this paragraph. The period from the date of settlement of this type of security to its maturity date shall be no more than three years. Any entity or organization listed in this paragraph may represent up to but not more than 35% of the investment portfolio. The total of the above mentioned entities or organizations and inclusive of corporate or bank securities cannot represent more than 95% of the investment portfolio.

- Any security that is a general or revenue obligation of any state of the United States, the District of Columbia, or any territorial possession of the United States or of any political subdivision, institution, department, agency, instrumentality, or authority of any of such governmental entities. The period from the date of settlement of this type of security to the maturity date shall be no more than three years.

- Any interest in a local government investment pool pursuant to CRS 24-75-701, et seq.

- Any guaranteed investment contract (GIC) if at the time the contract or agreement is entered into, the long-term credit rating, financial obligations rating, claims paying ability rating, or financial strength rating of the party, or of the guarantor of the party, with whom the public entity enters the contract or agreement is, at the time of issuance, rated in one of the two highest rating categories by two or more nationally recognized securities rating agencies that regularly issue such ratings. Contracts or agreements purchased under this paragraph shall not have a maturity period greater than three years.

- Any dollar-denominated corporate or bank security issued by a corporation or bank that has a maturity of less than three years from the date of settlement and, at the time of purchase, must carry at least two credit ratings from any of the nationally recognized credit rating agencies and must not be rated below “AA– or Aa3” by any credit rating agency. The aggregate value of all securities referred to in this paragraph shall equal no more than 25% of the total portfolio.

- Money market instruments, such as commercial paper or bankers' acceptance, must carry at least two credit ratings from any of the nationally recognized credit rating agencies and must not be rated below "A1, P1, or F1" by any credit rating agency.

- Any money market fund that is registered as an investment company under the federal “Investment Company Act of 1940”, as amended, at the time the investing public entity invests in such fund. The money market fund must: 1) have no commission fee on the charged on purchases or sales of shares; 2) have a constant daily net asset value per share of $1.00; 3) limit assets of the fund to U.S. Treasury Securities; 4) have a maximum stated maturity and weighted average maturity in accordance with Federal Securities Regulation 270-2A-7; and 5) have a rating at the time of purchase of at least AAAm by Standard & Poor’s or Aaa/MRI+ Moody’s

- The purchase of any repurchase agreement of marketable securities referred to in the preceding paragraphs. A Master Repurchase Agreement must be executed with the bank or dealer. The securities must be delivered to the City’s custodian or to a third-party custodian or third-party trustee for safekeeping on behalf of the City. The title to or a perfected security interest in such securities along with any necessary transfer documents must be transferred to the City or the City's custodian. The collateral securities of the repurchase agreement must be collateralized at no less than one hundred two percent and marked to market no less frequently than weekly. Collateralization is required per the Public Deposit Protection Act, CRS 11-10.5-101 et seq. The securities subject to the repurchase agreement may have a maturity in excess of five years. The repurchase agreement itself may not have a maturity of more than five years from the date of settlement unless the City Council authorizes investment for a period in excess of five years.

- Certificates of deposit in state or national banks or in state or federally chartered savings banks, which are state-approved depositories per CRS Section 24-75-603, et seq. (as evidenced by a certificate issued by the State Banking Board) and are insured by the FDIC. Certificates of deposit, which exceed the FDIC insured amount, shall be collateralized in accordance with the Colorado Public Deposit Protection Act. Certificates of deposit must comply with CRS Section 30-10-708 (1). The aggregate value of all certificates of deposit shall equal no more than 25% of the total portfolio.

6.4 **Standards of Care and Performance.** The "reasonable prudence" standard shall be used by investment officials in the context of managing an overall portfolio. The "reasonable prudence" standard provides that investments shall be made with the judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not in regard to speculation, but in regard to the permanent disposition of funds, considering the probable income as well as the probable safety of the capital.

Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

In addition, officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose to the City Manager any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City.

6.5 **Authorized Financial Institutions, Depositories, and Broker-Dealers.** Unless utilizing the services of an external registered investment advisor, the Finance Department shall maintain a list of financial institutions and depositories authorized to provide investment services to the City. In addition, the Finance Department shall maintain a list of approved security broker/dealers that may include "primary" dealers or regional dealers qualifying under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule). To qualify for consideration for investment transactions with the City, all financial institutions and broker-dealers must supply the following, as appropriate:

- Proof of state registration (except for those firms providing safekeeping and custodial services only).
- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines.
- Proof of Financial Industry Regulatory Authority (FINRA) certification.
- Evidence of adequate insurance coverage.
- Certification of having read and understood and agreeing to comply with the City's investment policy.

An annual review of the financial condition and registration of all qualified financial institutions and broker/dealers will be conducted by the Finance Director.

6.6 **Safekeeping and Custody.** All trades of marketable securities will be executed "delivery versus payment" (where applicable) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

Securities will be held by an independent third-party custodian selected by the City and evidenced by safekeeping receipts in the City's name. The safekeeping institution shall provide on an annual basis a copy of its most recent report on internal controls (Statement of Standards 70).

Moreover, management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management. The internal controls structure should address the following points:

- Control of collusion.
- Separation of transaction authority from accounting and recordkeeping.
- Custodial safekeeping.
- Avoidance of physical delivery securities.
- Written confirmation of transactions for investments and wire transfers.
- Dual authorization of wire transfers.

Compliance with these controls shall be reviewed and confirmed through the City's annual independent audit.

6.7 **Performance Standards & Reporting**

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs.

The City's investment strategy is passive. Given this strategy, the basis used by the Finance Director to determine whether market yields are being achieved shall be the ColoTrust local government investment pool, the one-year US Treasury Bill, and the two-year Agency Benchmark.

The Finance Director shall provide the Finance Committee monthly investment reports that provide the status and characteristics of the current investment portfolio. The investment report should include schedules on:

- Portfolio diversification.
- Maturity distribution.
- A listing of all securities held by authorized investment category.
- Par value, amortized book value, and market value for all securities held.
- Monthly activity – purchases, sales, calls, and interest received.

City of Louisville
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FINANCIAL POLICIES

Capital Asset Investment & Management Policies	Policy Section: 7 Adopted by: Council Action Effective Date: November 4, 2019

Purpose and Scope

Capital assets have a major impact on the ability of the City of Louisville to deliver services, the economic vitality of the City, and the overall quality of life for the City's citizens. The purpose of this policy is to provide general guidelines for a comprehensive process of allocating limited resources to capital investments. This policy applies to all funds included in the City's Six-Year Capital Improvement Plan.

Policies

7.1 **General Process for Six-Year Capital Improvement Plan (C-I-P).** The Finance Department is responsible for coordinating the C-I-P process within the annual budget calendar and for compiling the requested, recommended, and adopted C-I-P document.

Each year, City departments will submit a list of prioritized projects for inclusion into the C-I-P. The City Manager will review the requests and make the final recommendations to City Council. City Council will review the recommended C-I-P and direct any changes for the final C-I-P. The first two years of the C-I-P will be included in the Biennial Operating & Capital Budget presented to the City Council for formal adoption in November.

The City shall provide meaningful opportunities for all stakeholders to provide input into the C-I-P development process.

7.2 **C-I-P Project Selection.** An objective set of criteria will be used to assess and evaluate project proposals. Although specific criteria may be updated from time to time, the following concepts are core principles to be considered in the development of such criteria:

- Long-Term Forecasts – Long-term forecasts will be prepared to better understand resources available for capital spending and to assess operational impacts and eventual maintenance and replacement costs.

- Impact of Other Projects – Projects shall not be considered in isolation. One project's impact on others should be recognized and costs shared between projects where appropriate.

- Full Costing – Cost analysis of a proposed project should encompass the entire cost of the project, including annual maintenance and other impacts to the operating budget.

- Predictable Project Timing & Scope – Schedule and scope estimates should be practical and achievable within the requested resources, including financial and human.

7.3 **Balanced C-I-P.** The adopted C-I-P will be balanced. This means that for the six-year period, revenue plus the use of fund reserves will equal or exceed total project expenditures.

7.4 **Asset Maintenance & Replacement.** It is the City's intent to maintain its existing assets and a level that protects the initial capital investment and minimizes future maintenance and replacement costs. Based on an asset inventory and risk assessment, staff shall include recommendations for asset maintenance in the C-I-P. It is the City's intent to ensure that adequate resources are allocated to preserve the City's existing infrastructure to the best of its ability before allocating resources to other capital projects.

FINANCIAL POLICIES

Accounting, Auditing, & Financial Reporting Policies

Policy Section: 8
Adopted by: Council Action
Effective Date: November 4, 2019

Purpose and Scope

The City of Louisville desires to maintain a system of financial management that safeguards City assets, promotes financial transparency, and provides timely, accurate, and relevant financial information to citizens, elected officials, and management. This policy pertains to all funds and operations of the City and, to the extent reasonably possible, all component units of the City.

Policies

8.1 **Accounting.** The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles applicable to state and local governments. The City's accounting and reporting policies will conform to the generally accepted accounting principles (GAAP).

8.2 **Auditing.** Article 11, Section 11-7 of the City of Louisville Charter states, *"The Council shall provide for a financial audit, which shall be performed at least annually by a certified public accountant selected by the Council. The Audit shall be performed in accordance with the State statutes establishing the local government audit law. Copies of the audit shall be made available for public inspection."*

In compliance with the Charter, an annual audit will be performed by an independent certified public accounting firm in accordance with Generally Accepted Governmental Auditing Standards and the auditor's opinion will be included in the City's Comprehensive Annual Financial Report (CAFR).

The City's Finance Department shall be responsible for managing the audit procurement process. The City Council will appoint the independent auditor and approve each year's audit engagement letter. The audit engagement term shall typically be for five to ten years, subject to annual review, approval, and appropriation.

8.3 **Audit Committee.** The City's Finance Committee will act as the City's Audit Committee. The Audit Committee will provide an independent review and oversight of the government's financial reporting processes, internal controls, and independent auditors. The City's independent auditors will meet with the Audit Committee at lease annually and have direct access to the Audit Committee if City staff is unresponsive to auditor recommendations or if the auditors consider such communication necessary to fulfill their legal and professional responsibilities.

8.4 **Financial Reporting.** The City's Comprehensive Annual Financial Report (CAFR) will be published annually to present the results, financial position, and results of operations of the City for the prior year. As an additional independent confirmation of the quality of the City's financial information, the City will annually submit its CAFR to the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting program.

The Finance Department will provide quarterly interim financial reports to the Finance Committee after the close of each quarter. The reports will be designed to keep the Committee continuously informed of the City's overall financial status.

8.5 **Internal Controls.** The goals and objectives of the City's internal control policies are to safeguard City assets and to foster reliance on public information for decision-making purposes at all levels both internally and externally. Management shall establish the presence of integrity, ethics, competence, and a positive control environment. Directors are responsible for establishing, executing, and maintaining control policies and procedures at the detail level within their specific departments.

The City's internal control structure will be based on the Committee of Sponsoring Organizations of the Treadway Commission on Fraudulent Financial Reporting (COSO) framework and comprised of the following elements:

- **Control Environment** – Factors include integrity and ethical values, commitment to competence, leadership philosophy and operating style, assignment of authority and responsibility, and policy and procedures;

- **Risk Assessment** – Routine assessment of risk and its impact on internal controls;

- **Control Activities** – Such as segregation of duties, authorization of transactions, retention of records, supervision and monitoring of operations, and physical safeguards;

- **Information and Communication** – Policies and procedures are documented and accessible; and

- **Monitoring** – Assessment of the quality of performance over time to determine whether controls are effective and track resolution achievements of identified problems.

8.6 **Capitalization of Assets.** The terms capital assets, capital outlay, and fixed assets are used to describe assets that are used in operations that have initial lives extending beyond a single reporting period, such as water rights, infrastructure, land, buildings, improvements other than buildings, and equipment. It is incumbent upon departments to maintain adequate control over all resources, including capital assets, to minimize the risk of loss or misuse.

Not all capital assets are required to be reported on the City's balance sheet. Specifically, capital assets with extremely short useful lives or of small monetary value are properly reported as an "expenditure" or "expense" of the period in which they are acquired. Capital assets that are reported on the City's balance sheet are said to be "capitalized" and must meet the capitalization criteria outlined in this policy.

The City's capitalization criteria are, as follows:

- Assets should be capitalized only if they have an estimated useful life of at least two years following the date of acquisition.
- The capitalization thresholds shall normally be applied to individual items rather than to groups of similar items (e.g., chairs), unless the effect of doing so would be to eliminate a significant portion of total capital assets (e.g., library books).
- The capitalization threshold for each individual item is $10,000.
- Directors are responsible for establishing control and inventory procedures at the department level for non-capitalized assets such as office equipment, communications equipment, fleet management inventory, firearms, etc.

8.7 **Accounts Receivable Write-Off.** Accounts receivable is an asset account reflecting amounts owed to the City. Staff will make every effort to collect all receivables. Only receivables deemed uncollectible can be written off. In order to be deemed uncollectible, a receivable must meet the following criteria:

- All standardized collections procedures have been exhausted;
- Further measures to collect the debt have been determined as inappropriate; and
- The characteristics of the debt are such that write-off is appropriate (e.g., the debt is small relative to the cost of further collection efforts).

The City Manager or Finance Director is authorized to approve a write-off of up to $100 per individual account. Staff's request to write-off accounts greater than $100 must be approved by the Finance Committee. The amounts and reasons for all write-offs will be documented and made available for audit.

2023-2024 Biennial Operating & Capital Budget

Miscellaneous

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RESOLUTION NO. 45
SERIES 2022

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE CITY OF LOUISVILLE, COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2023 AND ENDING ON THE LAST DAY OF DECEMBER 2023

WHEREAS, the City Council of Louisville has appointed the City Manager to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the City Manager submitted a proposed budget to the City Council of Louisville on September 20, 2022, for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on October 18, 2022, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases have been made to revenue, or reserves have been used, so that the budget remains in balance, as required by law.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LOUISVILLE, COLORADO:

SECTION 1. That the estimated revenue and expenditures for each fund as provided for in the budget are as summarized below in Exhibit A.

SECTION 2. That the budget as submitted, amended, and herein summarized by fund, a copy of which is attached hereto and incorporated herein by this reference, hereby is approved and adopted as the budget of the City of Louisville for the calendar year beginning on the first day of January 2023 and ending on the last day of December 2.

SECTION 3. That the budget hereby approved and adopted shall be signed by the Mayor and City Clerk and made a part of the public record of the City of Louisville, Colorado.

Exhibit A
City of Louisville, Colorado
Summary of Budgeted Revenue, Expenditures, and Projected Changes to Fund Balances
All Funds
2023 Budget

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Enterprise Funds (Bdgt Basis)	Internal Service Funds (Bdgt Basis)	Total All Funds
Beginning Balance *[1]*	$10,224,526	$8,030,502	$5,844,100	$ 763,018	$27,215,976	$ 367,883	$52,446,005
Revenue & Other Sources:							
General Revenue	21,420,210	2,914,050	14,471,940	2,022,572	-	-	40,828,772
Administration & Support Services	84,330	22,870	-	-	-	584,790	691,990
Community Design	1,652,340	1,008,000	-	-	-	-	2,660,340
Public Safety & Justice	58,970	-	-	-	-	-	58,970
Transportation	690,390	-	149,190	-	-	-	839,580
Utilities	-	-	-	-	16,217,090	-	16,217,090
Parks	8,040	389,260	197,500	-	-	-	594,800
Open Space & Trails	-	-	-	-	-	-	-
Recreation	-	3,798,480	-	-	2,525,780	-	6,324,260
Cultural Servcies	440,460	-	4,360	-	-	-	444,820
Economic Prosperity	50,000	-	-	-	-	-	50,000
Interfund Transfers	190,190	2,721,810	3,166,300	120,000	-	-	6,198,300
Total Revenue & Other Sources	24,594,930	10,854,470	17,989,290	2,142,572	18,742,870	584,790	74,908,922
Expenditures & Other Uses:							
Administration & Support Services	7,527,540	483,500	2,782,730	-	-	676,250	11,470,020
Community Design	2,517,730	447,250	-	-	-	-	2,964,980
Public Safety & Justice	7,715,380	-	-	-	-	-	7,715,380
Transportation	3,420,500	127,450	12,550,170	-	-	-	16,098,120
Utilities	-	-	12,810	-	21,175,000	-	21,187,810
Parks	34,130	3,323,450	945,170	-	-	-	4,302,750
Open Space & Trails	-	1,191,010	-	-	-	-	1,191,010
Recreation	133,480	5,902,820	30,210	-	3,181,270	-	9,247,780
Cultural Services	2,495,350	-	35,000	-	-	-	2,530,350
Economic Prosperity	402,750	-	-	-	-	-	402,750
Debt Service	8,500	-	-	1,742,200	2,524,710	-	4,275,410
Interfund Transfers	5,379,080	202,670	616,550	-	-	-	6,198,300
Total Expenditures & Other Uses *[2]*	29,634,440	11,678,150	16,972,640	1,742,200	26,880,980	676,250	87,584,660
Ending Balance *[1]*	$ 5,185,016	$7,206,822	$6,860,750	$1,163,391	$19,077,866	$ 276,423	$39,770,267

[1] "Balance" for Governmental Funds refers to Fund Balance. "Balance" for Proprietary Funds refers to Working Capital.
[2] Does not include adjustment for estimated "Turnback".

PASSED AND ADOPTED this 15th day of November, 2022.

Ashley Stolzmann, Mayor

ATTEST:

Meredyth Muth, City Clerk

CITY OF LOUISVILLE
SEAL
COLORADO

RESOLUTION NO. 46
SERIES 2022

ANNUAL APPROPRIATION RESOLUTION FOR THE CITY OF LOUISVILLE, COLORADO FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2023 AND ENDING DECEMBER 31, 2023

WHEREAS, the City Council has adopted the annual budget for the 2023 budget year and it is necessary to appropriate the revenues and reserves provided in the budget to and for the purposes described below.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LOUISVILLE, COLORADO:

SECTION 1. That out of the estimated revenue to be derived from all sources, as set forth in the 2023 budget, to be received into the funds listed below, which together with estimated reserves at January 1, 2023, make a total of estimated revenue and reserves, there is hereby appropriated to each such fund for the fiscal year beginning January 1, 2023, the amount listed in the following table:

Schedule of Appropiations by Fund
2023 Budget

Fund Description	2023 Appropriations
General	$ 29,634,440
Open Space & Parks	4,445,030
Conservation Trust - Lottery	400,100
Cemetery Perpetual Care	12,780
Cemetery	254,880
PEG Fees	25,050
Parking Improvement	50
Historic Preservation	637,440
Recreation	5,902,820
Capital Projects	16,504,150
Impact Fee	348,490
Recreation Center Construction	120,000
Recreation Center Debt Service	1,742,200
Water Utility	12,347,480
Wastewater Utility	8,808,710
Stormwater Utility	864,310
Solid Waste & Recycling Utility	1,679,210
Golf Course	3,181,270
Technology Management	105,750
Fleet Management	570,500
Total Appropriations	$ 87,584,660

PASSED AND ADOPTED this 15th day of November, 2022.

Ashley Stolzmann, Mayor

ATTEST:

Meredyth Muth, City Clerk

CITY OF LOUISVILLE
SEAL
COLORADO

RESOLUTION NO. 47
SERIES 2022

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE CITY OF LOUISVILLE, COLORADO FOR THE 2023 BUDGET YEAR

WHEREAS, the City Council of the City of Louisville has adopted the annual budget for the 2023 budget year in accordance with the Local Government Budget Law, on November 15, 2022; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is $3,763,843; and

WHEREAS, the amount of money necessary from property tax revenue to balance the budget for the estimated debt service payments for the approved 2017 General Obligation Recreation Center Bonds is $1,996,637; and

WHEREAS, the 2022 preliminary net valuation for assessment for the City of Louisville as certified by the County Assessor is $726,049,956; and

WHEREAS, the City of Louisville is exempt from the statutory property tax revenue limitation (5.5% limit) due to the voter approval of Ballot Issue 2A on November 6, 2001; and

WHEREAS, the City of Louisville is exempt from the fiscal year spending limitation imposed by Article X, Section 20, to the Colorado Constitution, approved by the voters on November 3, 1992, due to the voter approval of Ballot Issue 2A on November 6, 2001.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LOUISVILLE, COLORADO:

SECTION 1. That for the purpose of meeting all general operating expenses of the City of Louisville during the 2023 budget year, there is hereby levied a tax of 5.184 mills upon each dollar of the total valuation for assessment of all taxable property within the City for the year 2022.

SECTION 2. That for the purpose of meeting payments for bonded indebtedness of the City of Louisville during the 2023 budget year, there is hereby levied a tax of 2.750 mills upon each dollar of the total valuation for assessment of all taxable property within the City for the year 2022.

SECTION 3. That the City Clerk is hereby authorized and directed to immediately certify to the County Commissioners of Boulder County, Colorado, the mill levies for the City of Louisville as herein above determined and set.

PASSED AND ADOPTED this 15th day of November, 2022.

Ashley Stolzmann, Mayor

ATTEST:

Meredyth Muth, City Clerk

CITY OF LOUISVILLE SEAL COLORADO

RESOLUTION NO. 42
SERIES 2022

A RESOLUTION SETTING CERTAIN FEES, RATES, AND CHARGES FOR THE CITY OF LOUISVILLE, COLORADO

WHEREAS, pursuant to the Louisville Municipal Code, the City Council is authorized to establish certain fees, rates, and charges by resolution; and

WHEREAS, the City Council wishes to establish by this resolution the amounts of certain fees, rates, and charges effective January 1, 2023.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LOUISVILLE, COLORADO:

SECTION 1. Pursuant to authorization in the Louisville Municipal Code, the Louisville City Council hereby establishes certain fees, rates, and charges in accordance with the schedules and tables attached and made a part hereof.

SECTION 2. The fees, rates, and charges set by this resolution shall be effective January 1, 2023 and may thereafter be amended from time to time by resolution of the City Council.

SECTION 3. The fees, rates, and charges set by this resolution shall supersede and replace any fees, rates, or charges previously set or adopted by the City Council for the same purpose. However, the same shall not be deemed to release, extinguish, alter, modify, or change in whole or in part any liability which shall have been previously incurred, and the superseded or replaced provision shall be treated and held as still remaining in force for the purpose of sustaining any judgment, decree, or order.

SECTION 4. If any portion of this resolution is held to be invalid for any reason, such decisions shall not affect the validity of the remaining portions hereof.

PASSED AND ADOPTED this 15th day of November, 2022.

Ashley Stolzmann, Mayor

ATTEST:

CITY OF LOUISVILLE SEAL COLORADO

Meredyth Muth, City Clerk

Resolution 42, Series 2022 Exhibit A				
Code Section Ref.	**Fee Description**	**2023 Fee**	**Additional Fee Information**	**Staff Responsibility**
1.24.010	Credit on Fine or for time served	63.00	Per 24hrs.	Deputy Manager
3.20.402.C	Sales/Use Tax License			Finance Director
5.04.070	Business Registration		Replaced by Sales/Use Tax License	
5.08.040	Liquor Application and registration fee		List, see Table 1	Deputy Manager
5.08.050	Liquor License annual fees (local)		List, see Table 1	Deputy Manager
5.08.070	Liquor Special Event Permit fees		List, see Table 1	Deputy Manager
5.10.060/5.11.060	Marijuana Establishment - Application fees	3,594.00	plus $100 for fingerprinting and background check	Deputy Manager
5.10.090.C/5.11.100C	Marijuana Establishment - Late Renewal Application Fee	599.00		Deputy Manager
5.10.100/5.11.100/110	Marijuana Establishment - Annual Renewal/Operating License Fee	1,797.00		Deputy Manager
5.10.130.D/5.11.140D	Marijuana Establishment - Modification of Premises	1,797.00		Deputy Manager
5.10.110.B/5.11.120B	Marijuana Establishment - Change in Location Application Fee	1,797.00		Deputy Manager
5.10.130.C/5.11.140C	Marijuana Establishment - Transfer of Ownership Application Fee	3,594.00		Deputy Manager
5.12.020	Contractor’s Licenses, application and fee		List, see Table 4	Planning Director
5.16.040	Massage Parlor, Application Fee	417.00		Deputy Manager
5.16.130	Massage Parlor, Initial fee, and annual renewal	417.00	$150 each renewal	Deputy Manager
5.18.050	Sexually Oriented Businesses, License fee	239.00	Annual	Planning Director
	Sexually Oriented Businesses, Manager fee	63.00		Planning Director
	Sexually Oriented Businesses, Application Fee	599.00		Planning Director
5.20.050	Cable TV system - New Application	1,198.00		Deputy Manager
	Cable TV system - Transfer or Assignment	599.00		Deputy Manager
6.12.060	Dog License - Spayed or Neutered	13.00		Deputy Manager
	Dog License - Un-Spayed or Un-Neutered	19.00		Deputy Manager
6.20.010	Fowl running at large	0.25	Per fowl	Police Chief
8.08.030	Cutting Weeds, recoup administrative costs	180.00	Up to	Parks Director
8.12.200	Arborist License	39.00	Annual	Parks Director
8.40.050	Pest Control, recoup administrative costs	61.00	Up to	Police Chief
8.64.090	Residential Refuse and Recycling		List, see Table 9	Public Works Director

Code Section Ref.	Fee Description	2023 Fee	Additional Fee Information	Staff Responsibility
9.40.050	Live Music event application fee	25.00		Deputy Manager
9.60.010	Failure to return processing fee, plus cost of item	7.00		Library Director
10.12.230	Bicycle License Fee		No charge	Police Chief
10.18.030	Parking Permit Fee		No parking districts currently exist. Fee established by City Council.	City Manager
12.12.030	Excavation Permit		List, see Table 10	Public Works Director
13.08.130	Turn on water after the violation of supplying water to others	51.00		Public Works Director
13.24.030	Sewer Tap (residential and non-residential)		List, see Table 5	Public Works Director
13.12.090	Water Rates for Usage, residential and non-residential		List, see Table 7	Public Works Director
	Inside City Limits			Public Works Director
	Outside City Limits		Double In-City rates from Table 7	Public Works Director
13.12.080	Bulk Water Rate			Public Works Director
	Weekly Permit Fee			Public Works Director
	Deposit for Meter			Public Works Director
	Per 1,000 gallons		$9.23/1,000 gallons - beginning with the first gallon	Public Works Director
13.28.030	Residential and Non-residential Sewer rates		List, see Table 6	Public Works Director
13.32.110	Cost Recovery Fees for Wastewater (Annual):			Public Works Director
	Significant Contributor			Public Works Director
	Small Signigicant Contributor			Public Works Director
	Potential Contributor (Annual):			Public Works Director
	Class A			Public Works Director
	Class B			Public Works Director
	Class C			Public Works Director
	Class D			Public Works Director
13.32.125	Surcharge rate for excess BOD and TSS (49 - 2017)		BOD per pound	Public Works Director
	(Resolution 49, Series 2017)		TSS per pound	Public Works Director
	(Resolution 49, Series 2017)		Oil and Grease per pound	Public Works Director
13.37.040 E 1.	Storm water Utility Service Fee:			Public Works Director
	Single Family Residential (Resolution 15, Series 2017)		Per month - Single and Multi Family	Public Works Director
	All Others (Resolution 15, Series 2017)		SF of impervious area/3,500 times $4.23	Public Works Director
14.16.110	Parks, alcohol use		Deposit	Parks Director
Section 15, various	Building Permits, Inspections, and Review Fees		List, see Table 8	Planning Director

Code Section Ref.	Fee Description	2023 Fee	Additional Fee Information	Staff Responsibility
15.20.040	Mobile Home, licenses, permits, deposits and fees	13.00	Installer's License	Planning Director
		38.00	Water Deposit	Planning Director
15.24.030	Mobile Home Park operator license	13.00	Operator License	Planning Director
17.20.025	Parking Improvement Fee - Downtown (Resolution 25, 2017)	22,836.13	Per parking space	Planning Director

Exhibit A

Table 1: Liquor License Fees <u>(Annual inflator applied to local application fees)</u>

City of Louisville
COLORADO · SINCE 1878

2023 LIQUOR FEE SCHEDULE

Louisville Liquor Licensing - 303.335.4574

Fees Approved by City Council 11.15.2022

Application Fees	City Fee	State Fee
Application Fee	$721.00	$1,100.00
Application Fee with Concurrent Review	$721.00	$1,200.00
Application Fee Transfer of Ownership	$581.00	$1,100.00
Application Fee Manager Permit	N/A	$100.00
Application Late Renewal Fee (Not more than 90-days of license expiration date)	$500.00	$500.00
Application Reissue Fee (More than 90-days but less than 180-days of license	$500.00	$500.00
Application Reissue Fine (More than 90-days but less than 180-days of license expiration date)	$25.00 a day beyond 90-day expiration date	$25.00 a day beyond 90-day expiration date
Annual Renewal Application Fee	See Below	$50.00
Annual Art Gallery Fee	$100.00	$0.00

Retail License Fees		City Application Fee	City License Fee *Set by state schedule	City Total	State Application Fee	State License Fee	State Total *Pay through portal
Art	New	$721.00	$41.25	$762.25	$1,100.00	$308.75	$1,408.75
	Transfer	$581.00	$41.25	$622.25	$1,100.00	$308.75	$1,408.75
	Renewal	$56.00	$41.25	$97.25	$50.00	$308.75	$358.75
Beer & Wine	New	$721.00	$48.75	$769.75	$1,100.00	$351.25	$1,451.25
	Transfer	$581.00	$48.75	$629.75	$1,100.00	$351.25	$1,451.25
	Renewal	$56.00	$48.75	$104.75	$50.00	$351.25	$401.25
Brew Pub	New	$721.00	$75.00	$796.00	$1,100.00	$750.00	$1,850.00
	Transfer	$581.00	$75.00	$656.00	$1,100.00	$750.00	$1,850.00
	Renewal	$56.00	$75.00	$131.00	$50.00	$750.00	$800.00
Club	New	$721.00	$41.25	$762.25	$1,100.00	$308.75	$1,408.75
	Transfer	$581.00	$41.25	$622.25	$1,100.00	$308.75	$1,408.75
	Renewal	$56.00	$41.25	$97.25	$50.00	$308.75	$358.75
Distillery Pub	New	$721.00	$75.00	$796.00	$1,100.00	$750.00	$1,850.00
	Transfer	$581.00	$75.00	$656.00	$1,100.00	$750.00	$1,850.00
	Renewal	$56.00	$75.00	$131.00	$50.00	$750.00	$800.00
Hotel & Restaurant	New	$721.00	$75.00	$796.00	$1,100.00	$500.00	$1,600.00
	Transfer	$581.00	$75.00	$656.00	$1,100.00	$500.00	$1,600.00
	Renewal	$56.00	$75.00	$131.00	$50.00	$500.00	$550.00
Hotel Restaurant w/ one Optional Premises		$0.00	$75.00	$75.00	$50.00	$600.00	$650.00
Each Additional OP License		$0.00	$0.00	$0.00	$50.00	$100.00	$150.00
Resort Complex		$0.00	$75.00	$75.00	$50.00	$500.00	$550.00
Campus Liquor Complex		$0.00	$75.00	$75.00	$50.00	$500.00	$550.00
Related Facility – Resort Complex		$0.00	$15.00	$15.00	$50.00	$160.00	$210.00
Related Facility – Campus Liquor Complex		$0.00	$15.00	$15.00	$50.00	$160.00	$210.00
Liquor-Licensed Drugstore	New	$721.00	$22.50	$743.50	$1,100.00	$227.50	$1,327.50
	Transfer	$581.00	$22.50	$603.50	$1,100.00	$227.50	$1,327.50
	Renewal	$56.00	$22.50	$78.50	$50.00	$227.50	$277.50
Lodging & Entertainment	New	$721.00	$75.00	$796.00	$1,100.00	$500.00	$1,600.00
	Transfer	$581.00	$75.00	$656.00	$1,100.00	$500.00	$1,600.00
	Renewal	$56.00	$75.00	$131.00	$50.00	$500.00	$550.00
Optional Premises		$0.00	$75.00	$75.00	$0.00	$500.00	$500.00
Racetrack	New	$721.00	$75.00	$796.00	$1,100.00	$500.00	$1,600.00
	Transfer	$581.00	$75.00	$656.00	$1,100.00	$500.00	$1,600.00
	Renewal	$56.00	$75.00	$131.00	$50.00	$500.00	$550.00
Retail Gaming Tavern	New	$721.00	$75.00	$796.00	$1,100.00	$500.00	$1,600.00
	Transfer	$581.00	$75.00	$656.00	$1,100.00	$500.00	$1,600.00
	Renewal	$56.00	$75.00	$131.00	$50.00	$500.00	$550.00

Exhibit A

Retail License Fees		City Application Fee	City License Fee *Set by state schedule	City Total	State Application Fee	State License Fee	State Total *Pay through portal
Retail Liquor Store	New	$721.00	$22.50	$743.50	$1,100.00	$227.50	$1,327.50
	Transfer	$581.00	$22.50	$603.50	$1,100.00	$227.50	$1,327.50
	Renewal	$56.00	$22.50	$78.50	$50.00	$227.50	$277.50
Tavern	New	$721.00	$75.00	$796.00	$1,100.00	$500.00	$1,600.00
	Transfer	$581.00	$75.00	$656.00	$1,100.00	$500.00	$1,600.00
	Renewal	$56.00	$75.00	$131.00	$50.00	$500.00	$550.00
Vintner's Restaurant	New	$721.00	$75.00	$796.00	$1,100.00	$750.00	$1,850.00
	Transfer	$581.00	$75.00	$656.00	$1,100.00	$750.00	$1,850.00
	Renewal	$56.00	$75.00	$131.00	$50.00	$750.00	$800.00
Fermented Malt Beverage On Premises	New	$721.00	$3.75	$724.75	$1,100.00	$96.25	$1,196.25
	Transfer	$581.00	$3.75	$584.75	$1,100.00	$96.25	$1,196.25
	Renewal	$56.00	$3.75	$59.75	$50.00	$96.25	$146.25
Fermented Malt Beverage Off Premises	New	$721.00	$3.75	$724.75	$1,100.00	$96.25	$1,196.25
	Transfer	$581.00	$3.75	$584.75	$1,100.00	$96.25	$1,196.25
	Renewal	$56.00	$3.75	$59.75	$50.00	$96.25	$146.25
Fermented Malt Beverage On/Off Premises	New	$721.00	$3.75	$724.75	$1,100.00	$96.25	$1,196.25
	Transfer	$581.00	$3.75	$584.75	$1,100.00	$96.25	$1,196.25
	Renewal	$56.00	$3.75	$59.75	$50.00	$96.25	$146.25

Local and State Issued Permit Fees		City Fee	State Fee
Art Gallery Permit		$3.75	$71.25
Bed & Breakfast Permit		$3.75	$71.25
Each Resort-Complex-Related Facility Permit		$15.00	$160.00
Liquor Store Tasting Permit		$50.00	$0.00
Special Event Permit			
Malt, Vinous and Spirituous Liquor	Application	$100.00	$25.00 Per Day
Fermented Malt Beverage (3.2% Beer)	Application	$100.00	$10.00 Per Day
Festival Permit	Application	$150.00	$25.00 Initial Application Only
Mini Bar Permit with Hotel Restaurant License	New	$48.75	$276.25
	Renewal	$48.75	$276.25

State License Fees	State Fee
Limited Winery License	$70.00
Manufacturer's License (Distillery or Rectifier)	
On or after August 10, 2016, and before August 10, 2017	$675.00
On or after August 10, 2017	$300.00
Manufacturer's License (Brewery)	$300.00
Manufacturer's License (Winery)	$300.00
Nonresident Manufacturer's License (Malt Liquor)	$300.00
Importer License	$300.00
Wholesaler's Liquor License	
On or after August 10, 2016, and before August 10, 2017	$800.00
On or after August 10, 2017	$550.00
Wholesaler's Beer License	$550.00
Public Transportation (dining, club or parlor car; plane; bus or other vehicle)	$75.00

Additional Fees	City Fee	State Fee
Alternating Proprietor Licensed Premises	N/A	$150.00
Change of Location	$0.00	$150.00
Change of Trade Name/Corporate Name	N/A	$50.00
Corporate/LLC Change (Per Person)	$100.00	$0.00
Add Optional Premises to Hotel & Restaurant License	N/A	$100.00
Limited Liability Change	N/A	$100.00
Manager Registration (Hotel & Restaurant; Tavern; Lodging & Entertainment; Campus Liquor	$75.00	$75.00
Master File Background	N/A	$250.00
Master File Location Fee (Per Location)	N/A	$25.00
Takeout and Delivery Permit Application and Renewal	N/A	$11.00
Modification of Premises	N/A	$150.00

Exhibit A

Table 4: Contractor's License, Application, and Fee (Annual Inflator Applied)

Type	Class	Fee
GA	Building Contractor Class A*	$175.00
GB	Building Contractor Class B*	$116.00
GC	Building Contractor Class C*	$88.00
D	Building Contractor Class D (Other)	$88.00
P	Plumbing Contractor (both commercial and residential)	$116.00
M	Mechanical Contractor (both commercial and residential)	$116.00
PM	Plumbing & Mechanical Contractor (both commercial & residential)	$116.00
PME	Plumbing, Mechanical, & Electrical (both commercial & residential)	$116.00
E	Electrical Contractor Registration	$0.00
S	Solar Contractor	$88.00

*ICC Test required: General Building Contractor A, B, or C LICENSES require copy of corresponding passing test result of ICC National test prior to issuing license.

Table 5: Sewer Tap Fees (No Changes Proposed – Annual Inflator Not Applied)

Unit	Amount
Single Family Residential, per Unit	$ 4,600.00
Multi-Family, per Unit (80% SFE)	$ 3,680.00
Nonresidential, by Meter Size	
3/4"	$ 4,600.00
1"	$ 8,200.00
1 1/2 "	$ 18,400.00
2"	$ 32,800.00
3"	$ 73,600.00
4"	$130,900.00

Exhibit A

Table 6: Residential, Multifamily and Commercial Sewer Usage Fees (Per Resolution 23, Series 2022, Updated Annually through Separate Process, Annual Inflator Not Applied)

APRIL 5, 2022 ADOPTED WATER, SEWER AND STORMWATER RATES

City of Louisville

SEWER RATES

Effective May 1, 2022, sewer rates for all accounts inside city limits are as follows (outside city limits = double these rates):

May 1, 2022 SINGLE FAMILY RESIDENTIAL SEWER RATES

RATE	DESCRIPTION
$5.18	Monthly Volume Charge, $ per 1,000 gallons of Average Winter Consumption (AWC). AWC =
$2.98	Monthly Billing Charge, $ per Bill
$7.05	Monthly Readiness to Serve Charge, $ per Bill

Exhibit A

APRIL 5, 2022 ADOPTED WATER, SEWER AND STORMWATER RATES

May 1, 2022 MULTI FAMILY RESIDENTIAL SEWER RATES

RATE	DESCRIPTION
$5.18	Monthly Volume Charge, $ per 1,000 gallons of Average Winter Consumption (AWC). AWC =
$2.98	Monthly Billing Charge, $ per Bill
$7.05	Monthly Readiness to Serve Charge, $ per Dwelling Unit

Exhibit A

APRIL 5, 2022 ADOPTED WATER, SEWER AND STORMWATER RATES

May 1, 2022 COMMERCIAL SEWER RATES

RATE	DESCRIPTION
$5.18	Monthly Volume Charge, $ per 1,000 gallons
$2.98	Monthly Billing Charge, $ per Bill
	Monthly Readiness to Serve Charge, $ per Bill
$7.05	3/4" Meter
$12.30	1" Meter
$26.96	1-1/2" Meter
$47.74	2" Meter
$106.59	3" Meter
$188.90	4" Meter
$276.52	6" Meter

Exhibit A

Table 7: Residential, Commercial, Irrigation and Multifamily Water Rates (Per Resolution 23, Series 2022, Updated Annually through Separate Process, Annual Inflator Not Applied)

City of Louisville

WATER RATES

Effective May 1, 2022, water rates for all accounts inside city limits are as follows (outside city limits = double these rates):

May 1, 2022 RESIDENTIAL WATER RATES - 3/4"METER

GALLONS	RATE
Zero - 5,000	$19.37 (minimum monthly charge)
5,001 - 20,000	$19.37 for the first 5,000 gallons, plus $5.58 for each additional 1,000 gallons (or fraction thereof)
20,001 - 30,000	$103.07 for the first 20,000 gallons, plus $13.89 for each additional 1,000 gallons (or fraction thereof)
30,001 - 40,000	$241.97 for the first 30,000 gallons, plus $15.00 for each additional 1,000 gallons (or fraction thereof)
40,001 - 50,000	$391.97 for the first 40,000 gallons, plus $16.03 for each additional 1,000 gallons (or fraction thereof)
50,001 and over	$552.27 for the first 50,000 gallons, plus $17.11 for each additional 1,000 gallons (or fraction thereof)

Exhibit A

APRIL 5, 2022 ADOPTED WATER, SEWER AND STORMWATER RATES

May 1, 2022 RESIDENTIAL WATER RATES - 1"METER

GALLONS	RATE
Zero - 5,000	$19.37 (minimum monthly charge)
5,001 - 20,000	$19.37 for the first 5,000 gallons, plus $5.58 for each additional 1,000 gallons (or fraction thereof)
20,001 - 30,000	$103.07 for the first 20,000 gallons, plus $13.89 for each additional 1,000 gallons (or fraction thereof)
30,001 - 40,000	$241.97 for the first 30,000 gallons, plus $15.00 for each additional 1,000 gallons (or fraction thereof)
40,001 - 50,000	$391.97 for the first 40,000 gallons, plus $16.03 for each additional 1,000 gallons (or fraction thereof)
50,001 and over	$552.27 for the first 50,000 gallons, plus $17.11 for each additional 1,000 gallons (or fraction thereof)

Exhibit A

APRIL 5, 2022 ADOPTED WATER, SEWER AND STORMWATER RATES

May 1, 2022 COMMERCIAL, IRRIGATION, AND MULTIFAMILY WATER RATES - 3/4" METER

GALLONS	RATE
Zero - 20,000	$10.66 (minimum monthly charge), plus $3.08 for each 1,000 gallons (or fraction thereof)
20,001 - 30,000	$72.26 for the first 20,000 gallons, plus $7.65 for each additional 1,000 gallons (or fraction thereof)
30,001 - 40,000	$148.76 for the first 30,000 gallons, plus $8.26 for each additional 1,000 gallons (or fraction thereof)
40,001 - 50,000	$231.36 for the first 40,000 gallons, plus $8.83 for each additional 1,000 gallons (or fraction thereof)
50,001 and over	$319.66 for the first 50,000 gallons, plus $9.41 for each additional 1,000 gallons (or fraction thereof)

Exhibit A

APRIL 5, 2022 ADOPTED WATER, SEWER AND STORMWATER RATES

May 1, 2022 COMMERCIAL, IRRIGATION, AND MULTIFAMILY WATER RATES - 1" METER

GALLONS	RATE
Zero - 40,000	\$21.32 (minimum monthly charge), plus \$3.08 for each 1,000 gallons (or fraction thereof)
40,001 - 60,000	\$144.52 for the first 40,000 gallons, plus \$7.65 for each additional 1,000 gallons (or fraction thereof)
60,001 - 80,000	\$297.52 for the first 60,000 gallons, plus \$8.26 for each additional 1,000 gallons (or fraction thereof)
80,001 - 100,000	\$462.72 for the first 80,000 gallons, plus \$8.83 for each additional 1,000 gallons (or fraction thereof)
100,001 and over	\$639.32 for the first 100,000 gallons, plus \$9.41 for each additional 1,000 gallons (or fraction thereof)

Exhibit A

APRIL 5, 2022 ADOPTED WATER, SEWER AND STORMWATER RATES

May 1, 2022 COMMERCIAL, IRRIGATION, AND MULTIFAMILY WATER RATES - 1-1/2" METER

GALLONS	RATE
Zero - 80,000	$31.98 (minimum monthly charge), plus $3.08 for each 1,000 gallons (or fraction thereof)
80,001 - 120,000	$278.38 for the first 80,000 gallons, plus $7.65 for each additional 1,000 gallons (or fraction thereof)
120,001 - 160,000	$584.38 for the first 120,000 gallons, plus $8.26 for each additional 1,000 gallons (or fraction thereof)
160,001 - 200,000	$914.78 for the first 160,000 gallons, plus $8.83 for each additional 1,000 gallons (or fraction thereof)
200,001 and over	$1,267.98 for the first 200,000 gallons, plus $9.41 for each additional 1,000 gallons (or fraction thereof)

Exhibit A

APRIL 5, 2022 ADOPTED WATER, SEWER AND STORMWATER RATES

May 1, 2022 COMMERCIAL, IRRIGATION, AND MULTIFAMILY WATER RATES - 2" METER

GALLONS	RATE
Zero - 160,000	$42.59 (minimum monthly charge), plus $3.08 for each 1,000 gallons (or fraction thereof)
160,001 - 240,000	$535.39 for the first 160,000 gallons, plus $7.65 for each additional 1,000 gallons (or fraction thereof)
240,001 - 320,000	$1,147.39 for the first 240,000 gallons, plus $8.26 for each additional 1,000 gallons (or fraction thereof)
320,001 - 400,000	$1,808.19 for the first 320,000 gallons, plus $8.83 for each additional 1,000 gallons (or fraction thereof)
400,001 and over	$2,514.59 for the first 400,000 gallons, plus $9.41 for each additional 1,000 gallons (or fraction thereof)

Exhibit A

APRIL 5, 2022 ADOPTED WATER, SEWER AND STORMWATER RATES

May 1, 2022 COMMERCIAL, IRRIGATION, AND MULTIFAMILY WATER RATES - 3" METER

GALLONS	RATE
Zero - 320,000	$85.30 (minimum monthly charge), plus $3.08 for each 1,000 gallons (or fraction thereof)
320,001 - 480,000	$1,070.90 for the first 320,000 gallons, plus $7.65 for each additional 1,000 gallons (or fraction thereof)
480,001 - 640,000	$2,294.90 for the first 480,000 gallons, plus $8.26 for each additional 1,000 gallons (or fraction thereof)
640,001 - 800,000	$3,616.50 for the first 640,000 gallons, plus $8.83 for each additional 1,000 gallons (or fraction thereof)
800,001 and over	$5,029.30 for the first 800,000 gallons, plus $9.41 for each additional 1,000 gallons (or fraction thereof)

Exhibit A

APRIL 5, 2022 ADOPTED WATER, SEWER AND STORMWATER RATES

May 1, 2022 COMMERCIAL, IRRIGATION, AND MULTIFAMILY WATER RATES - 4" METER

GALLONS	RATE
Zero - 640,000	$170.58 (minimum monthly charge), plus $3.08 for each 1,000 gallons (or fraction thereof)
640,001 - 960,000	$2,141.78 for the first 640,000 gallons, plus $7.65 for each additional 1,000 gallons (or fraction thereof)
960,001 - 1,280,000	$4,589.78 for the first 960,000 gallons, plus $8.26 for each additional 1,000 gallons (or fraction thereof)
1,280,001 - 1,600,000	$7,232.98 for the first 1,280,000 gallons, plus $8.83 for each additional 1,000 gallons (or fraction thereof)
1,600,001 and over	$10,058.58 for the first 1,600,000 gallons, plus $9.41 for each additional 1,000 gallons (or fraction thereof)

Exhibit A

APRIL 5, 2022 ADOPTED WATER, SEWER AND STORMWATER RATES

May 1, 2022 COMMERCIAL, IRRIGATION, AND MULTIFAMILY WATER RATES - 6" METER

GALLONS	RATE
Zero - 1,280,000	$341.19 (minimum monthly charge), plus $3.08 for each 1,000 gallons (or fraction thereof)
1,280,001 - 1,920,000	$4,283.59 for the first 1,280,000 gallons, plus $7.65 for each additional 1,000 gallons (or fraction thereof)
1,920,001 - 2,560,000	$9,179.59 for the first 1,920,000 gallons, plus $8.26 for each additional 1,000 gallons (or fraction thereof)
2,560,001 - 3,200,000	$14,465.99 for the first 2,560,000 gallons, plus $8.83 for each additional 1,000 gallons (or fraction thereof)
3,200,001 and over	$20,117.19 for the first 3,200,000 gallons, plus $9.41 for each additional 1,000 gallons (or fraction thereof)

Exhibit A

Table 8: Building Permits, Inspections, and Review Fees (Updated through Separate Process – Annual Inflator Not Applied)

BUILDING PERMIT FEES	
Total Valuation	**Fees**
$0.00 to $500.00	$28.00 except as provided in Sec. 15.04.060.14€LMC for residential permits
$501.00 to $2,000.00	$28.00 for the first $500.00 plus $4.00 for each additional $100.00, or fraction thereof, to and including $2,000.00
$2,001.00 to $25,000.00	$82.00 for the first $2,000.00 plus $16.00 for each additional $1,000.00, or fraction thereof, to and including $25,000.00
$25,001.00 to $50,000.00	$400.00 for the first $25,000.00 plus $12.00 for each additional $1,000.00, or fraction thereof, to and including $50,000.00
$50,001.00 to $100,000.00	$700.00 for the first $50,000.00 plus $8.00 for each additional $1,000.00, or fraction thereof, to and including $100,000.00
$100,001.00 to $500,000.00	$1000.00 for the first $100,000.00 plus $6.00 for each additional $1,000.00, or fraction thereof, to and including $500,000.00
$500,001.00 to $1,000,000.00	$4,000.00 for the first $500,000.00 plus $5.00 for each additional $1,000.00, or fraction thereof, to and including $1,000,000.00
$1,000,001.00 and up	$6,000.00 for the first $1,000,000.00 plus $4.00 for each additional $1,000.00, or fraction thereof

Exhibit A

City of Louisville Valuation* Data Table

	A	B
1	Group (2018 International Building Code Louisville Colorado)	All
2	A-1 Assembly, theaters, with stage	229.26
3	A-1 Assembly, theaters, without stage	210.11
4	A-2 Assembly, nightclubs	179.28
5	A-2 Assembly, restaurants, bars, banquet halls	178.28
6	A-3 Assembly, churches	212.12
7	A-3 Assembly, general, community halls, libraries, museums	176.94
8	A-4 Assembly, arenas	209.11
9	B Business	182.98
10	E Educational	194.27
11	F-1 Factory and industrial, moderate hazard	109.64
12	F-2 Factory and industrial, low hazard	108.64
13	H-1 High Hazard, explosives	102.63
14	H234 High Hazard	102.63
15	H-5 HPM	182.98
16	I-1 Institutional, supervised environment	183.95
17	I-2 Institutional, hospitals	307.93
18	I-2 Institutional, nursing homes	213.36
19	I-3 Institutional, restrained	208.19
20	I-4 Institutional, day care facilities	183.95
21	M Mercantile	133.57
22	R-1 Residential, hotels	185.63
23	R-2 Residential, multiple family	180.00
24	R-3 Residential, one- and two-family	180.00
25	R-4 Residential, care/assisted living facilities	180.00
26	S-1 Storage, moderate hazard	101.63
27	S-2 Storage, low hazard	100.63
28	U Utility, miscellaneous	78.63
29	Basements Unfinished	45.19
30	Basements Finished	95.5
31	Pole Barns, Carports, Decks, Loafing Sheads, Covers	32.34
32	Private Garages	47.33

*Cost per sqft

Note: Minimum valuation shall be determined in accordance with the City of Louisville Building Valuation Data Table per square feet. The valuation is calculated based upon standard building valuation data and where the actual total contract construction cost differs, the higher of the two valuation figures shall be used to determine the building permit fee. The City has the right to audit any project to determine if the proper permit fee was paid.

Exhibit A

OTHER INSPECTIONS AND FEES			
Item	**Description**	**Cost**	**Note**
1.	Inspection outside of normal business hours	$125.00/ hour	Minimum charge: 2 hours
2.	Re-inspection fees assessed	$100.00/ hour	
3.	Replacement of lost permit/inspection card	$50.00	
4.	Administration fee for permit refund	$50.00	
5.	For use of outside consultants for plan checking and inspections or both	Actual cost[1]	
6.	Temporary Certificate of Occupancy	$175.00	
7.	Work without a permit – 1st Offense	2 x Permit Fee	Minimum $200
8.	Work without a permit – 2nd Offense within 12 months	4 x Permit Fee	Minimum $400

[1] Additional Administrative/Overhead Costs Required as Noted in Plan Review and Administration Fees Table.

PLAN REVIEW AND ADMINISTRATION FEES	
Type of Fees	**Fees**
In-House Plan Review Fee	65 percent of the building permit fee
Administrative/Overhead Costs of Outside Consultant Plan Reviews	20 percent of the building permit fee
Plan Review Fee for Phased Building Permit	100 percent of the building permit fee after issuance
Additional Plan Review Fee After Permit is Issued	$100.00 per hour (minimum one hour)
Building Permit Requiring Zoning Verification Only	$28.00

Exhibit A

Table 9: Residential Refuse and Recycling – (Per Resolution 67, Series 2021, Updated Annually through Separate Process – Annual Inflator Not Applied)

SECTION 1. For refuse, recycling, and compost collection and disposal, the following rates, fees and charges shall apply and be charged effective September 1, 2021:

Container Size	Rate
35 Gallon	$13.33/month
65 Gallon	$26.66/month
95 Gallon	$40.00/month
Extra Refuse Bin per 30 Gallon Increment	$13.33/month
Extra Recycle Bin per 30 Gallon Increment	$2.62/month
Extra Compost Bin per 30 Gallon Increment	$2.62/month

Each account subject to refuse collection and disposal service shall be entitled to recycling service and compost service at no additional charge up to 95 gallon container. Upon having 95-gallon container of refuse, recycle, or compost additional charges based upon 30-gallon increment apply.

SECTION 2. For other services provided by the City, the following rates, fees and charges shall apply and be charged effective September 1, 2021:

Service	Fee
32 Gallon Prepaid Sticker	$3.50/each
End of Month Service Changes	No Charge
Mid Month Service Changes or Prorations	Included
Drive In Service	$10.38/month*
Cart Roll Out Service	$10.38/month*
First Large Item Pickup Per Quarter	No Charge**
Cart Change Fee (Up to 3 Free per year)	$15.56 each

*Any residents who need this service due to a handicap will receive this service at no charge.
**Excludes Freon-containing appliances and hazardous waste

SECTION 3. A $2.35 per month administrative fee shall be added to each account subject to Ordinance No. 1545.

SECTION 4. Residences that do not use City service and that are not excluded from City service as set forth in Section 8.64.070 of the Louisville Municipal Code shall be charged a minimum monthly charge of $16.38, effective September 1, 2021.

SECTION 5. A 70 cent per month hazardous materials management facility fee shall be added to the bill for City water service for each dwelling unit and single family home in accordance with Section 7 of this Resolution for services and expenditures related to the Boulder County Hazardous Materials Management Facility intergovernmental agreement.

SECTION 6. Rates, fees and charges hereunder shall be billed in conjunction with the bill for City water service. For residences that do not have a water billing account, there shall be established an account for billings hereunder.

SECTION 7. Should it be necessary to set fees for special services not covered by the rates and fees established in Sections 1, 2 and 3, the Public Works Director is authorized to set such fees needed to cover the actual cost of providing such services.

Exhibit A

Table 10: <u>Excavation, Right-of-Way, and Easement Work Permit Fees (Updated Annually through Separate Process – Annual Inflator Not Applied)</u>

All Right-of-Way permits shall require a base fee. Additional fees shall be assessed to the permit depending on the services required, the type of work, location of work, and the inspection requirements. Permit fees shall be paid prior to the issuance of the right-of-way permit. Fees shall be doubled if work has begun prior to issuing the permit.

Right-of-Way Base Fees

All Permits Applications	$75.00/each

Right-of-Way Inspection Service Fees

Initial Inspection	Included in permit fees
(A) Re-Inspections (2nd, 3rd, 4th, etc.)	$50.00/hr, 1 hour minimum
(B) Failure to Schedule Inspection	$100.00/one-time fee
(C) Not ready for scheduled inspection	$100.00/hr, 1 hour minimum
(D) After-Hours Inspection	$100.00/ hr, 1 hour minimum

Utility Fees

Underground Dry Utilities (Gas, Communication, Electric)	$0.30/Linear Foot
Underground Wet Utilities (Water, Sanitary, Storm)	$1.00/Linear Foot
Water, Sanitary, Storm Main Connection Fee	$80.00/each
Boring	$0.30/Linear Foot
Dry Utility Appurtenances	$5.50/each
Pothole Fee	$11.00/each

Asphalt & Concrete Fees

Curb & Gutter, Sidewalk, Crosspan/Ramp Drive	$0.30/Linear Foot, $0.30/Square Foot
Asphalt Paving / Patching	$20.00/Square Yard
Asphalt Patching New Asphalt (<5 years old)*	Additional $10.00/Square Yard
Asphalt Patching Recent Surface Treatment (< 2 years old)*	Additional $550.00/each cut

Other Applicable Fees

(E) No Permit for the job	2X permit Base Fee
(F) Emergency/ Expedite *****	2X permit Base Fee
(G) Special Use*	$75.00/week

*****Refer to General Permit Requirements <u>OR</u> at the discretion of the Engineer

FEES ESTABLISHED BY CITY MANAGER			
EFFECTIVE JANUARY 1, 2023			
Fee Description	**Detail**	**2023 Fee**	**Responsible Department/Director**
General			
City Maps	Zoning Map (24” x 36”)	6.00	Planning Director
City Maps	City Street Map (small/color)	8.00	Public Works Director
City Maps	City Street Map (large)	16.00	Public Works Director
City Maps	Centerline Map (small)	8.00	Public Works Director
City Maps	Centerline Map (large)	24.00	Public Works Director
City Maps	Traffic Count Map (free on website)	8.00	Public Works Director
City Maps	Utility Atlas Plots - per SF	8.00	Public Works Director
City Maps	Custom Maps-Black and White - per SF	5.00	Public Works Director
City Maps	Custom Maps – Color Mylar Printing - per SF	8.00	Public Works Director
City Maps	Electronic Copies		
Copies	8.5” x 11” B/W - per page	0.10	Deputy Manager
Copies	11” x 17” B/W - per page	0.25	Deputy Manager
Copies	24” x 36” B/W - per page	3.75	Deputy Manager
Copies	8.5” x 11” Color - per page	0.75	Deputy Manager
Copies	11” x 17” Color - per page	1.75	Deputy Manager
Copies	Certified Copies - per page	2.00	Deputy Manager
Copies of CD/DVDs		6.00	Deputy Manager
Extra Duty Officers/Supervisor/Police Vehicle	Per hour/Vehicle Per Day Cost	76.00/94.00 Veh. 50.00	Police Chief
Notary Fee	First 3 seals free, additional seals $5 per seal	6.00	Deputy Manager
Mylar Printing	Per page		
Patio Rental	Per 12-Foot Section		Econ Dev Director
Photographs	CC & PL (does not include cost of copies)		

Fee Description	Detail	2023 Fee	Responsible Department/Director
Police Reports (Non-electronic)	No charge for paper or electronic copies for victims and those involved in accidents/dispatch tapes subject to then current charge from Boulder County Sheriff's Communications Center.		Police Chief
Police Reports Requiring Research	City's standard hourly research fee. Dispatch tapes subject to then current charge from Boulder County Sheriff's Communications Center.		Police Chief
Police Report/Traffic Accident	$5.00 for first 10 pages (no charge for victims & those involved in accidents). Additional pages are $.25 each.	5.00	Police Chief
Police Address Activity Report	$5.00 per address	5.00	Police Chief
Police Background/History Check		12.00	Police Chief
Police BWC Research/Redaction	$25 per hour	27.00	Police Chief
Police CAD Report		5.00	Police Chief
Police Photographs	$5.00 per CD	5.00	Police Chief
Postage – Mailing	Charged at standard postal/shipping rate		Deputy Manager
Public Records Research Fee	First 2 hours free, then charged in 15-minute increments - $20 per hour	25.00	Deputy Manager
Special Event Permit - Standard		502.00	Deputy Manager
Special Event Permit - Small Impact Right-of-Way Closure		63.00	Deputy Manager
Technical Data	City Design Standards	63.00	Public Works Director
Technical Data	Storm Drainage Standards	51.00	Public Works Director
Technical Data	City Standard Details – CD	32.00	Public Works Director
Technical Data	G.I.S. Information – ½ hr. minimum charge of $25	38.00	Public Works Director
Library			
Borrowing late fees	Art prints, Audio books, Books, CDs, Magazines - per day		Library Director

Fee Description	Detail	2023 Fee	Responsible Department/Director
Borrowing late fees	DVDs, Book club bags, Special Items (telescopes, dolls, etc.) - per day		Library Director
Collection Agency	Referral Fee - per action, plus cost of item	15.00	Library Director
Meeting Room	Non-profit, Non-resident - per hour	35.00	Library Director
Meeting Room	Non-profit, Resident Groups - No charge		Library Director
Meeting Room	“For profit” enterprises - per hour		Library Director
Board Room-Upstairs	Non-profit, Non-resident - per hour		Library Director
Board Room - Upstairs	“For profit” enterprises - per hour		Library Director
Study Room	No charge		Library Director
Historic Photographs			
Reproduction Fee	Per image		Library Director
Commercial Use Fees:			
Published use, less than 5,000 copies	Per image	20.00	Library Director
Published use, more than 5,000 copies	Per image	40.00	Library Director
Display in a business or at an event	Per image	15.00	Library Director
Advertise or promotion	Per image	120.00	Library Director
Websit/Internet	Per year	65.00	Library Director
Film/video production	Per image	125.00	Library Director
Performance or presentation	Per image	65.00	Library Director
Cemetery Fees			
Cemetery Burial Space - Full Size	Resident		Parks/Rec Director
Cemetery Burial Space - Full Size	Non-Resident		Parks/Rec Director
Cremation Burial Space	Resident		Parks/Rec Director
Cremation Burial Space	Non-Resident		Parks/Rec Director
Infant Burial Space	Resident		Parks/Rec Director
Infant Burial Space	Non-Resident		Parks/Rec Director
Graves - Open & Close	Full Burial		Parks/Rec Director
Graves - Open & Close	Infant Size Burial		Parks/Rec Director
Graves - Open & Close	Cremation Burial		Parks/Rec Director

Fee Description	Detail	2023 Fee	Responsible Department/Director
Graves - Disinterment			Parks/Rec Director
Graves - Open & Close	Less Than 48 Hours Notice		Parks/Rec Director
Graves - Open & Close	Overtime for Saturday Burial		Parks/Rec Director
Poly Vault	Cremation Burial		Parks/Rec Director
Concrete Vault	Cremation Burial		Parks/Rec Director
Facility Rentals (Parks and Rec)			
Birthday party package - Turf Gym	Resident	Basic 138.00/Plus 189.00	Parks/Rec Director
Birthday party package - Turf Gym	Non-resident	Basic 177.00/Plus 249.00	Parks/Rec Director
Birthday party package - Pool	Resident	Basic 117.00/Plus 198.00	Parks/Rec Director
Birthday party package - Pool	Non-resident	Basic 145.00/Plus 250.00	Parks/Rec Director
Parks - All Other Park Shelters	Resident - 1st (4) hours	79.00	Parks/Rec Director
Parks - All Other Park Shelters	Non-Resident - 1st (4) hours	105.00	Parks/Rec Director
Parks - All Other Park Shelters	Resident - Each additional hour	22.00	Parks/Rec Director
Parks - All Other Park Shelters	Non-Resident - Each additional hour	27.00	Parks/Rec Director
Parks - All Other Park Shelters	Large Group Rates (>150) - Additional fee	116.00	Parks/Rec Director
Parks - Community Park Shelter <100 attendees	Resident - 1st (4) hours	126.00	Parks/Rec Director
Parks - Community Park Shelter <100 attendees	Non-Resident - 1st (4) hours	158.00	Parks/Rec Director
Parks - Community Park Shelter <100 attendees	Resident - Each additional hour	27.00	Parks/Rec Director
Parks - Community Park Shelter <100 attendees	Non-Resident - Each additional hour	39.00	Parks/Rec Director
Parks - Community Park Shelter >100 attendees	Resident - 1st (4) hours	232.00	Parks/Rec Director
Parks - Community Park Shelter >100 attendees	Non-Resident - 1st (4) hours	290.00	Parks/Rec Director
Parks - Community Park Shelter >100 attendees	Resident - Each additional hour	58.00	Parks/Rec Director
Parks - Community Park Shelter >100 attendees	Non-Resident Resident - Each additional	74.00	Parks/Rec Director
Rooms - Arts Center	Resident non-profit rate per hour	40.00	Library Director
Rooms - Arts Center	Non-resident non-profit rate per hour	50.00	Library Director
Rooms - Arts Center	Resident rate per hour (4 hour minimum)		Library Director
Rooms - Arts Center	Non-resident rate per hour (4 hour minimum)	80.00	Library Director
Rooms - Grand or Summit	Resident - per hour	56.00	Parks/Rec Director

Fee Description	Detail	2023 Fee	Responsible Department/Director
Rooms - Grand or Summit	Non-Resident - per hour	72.00	Parks/Rec Director
Rooms - Brooks or Crown	Resident - per hour	61.00	Parks/Rec Director
Rooms - Brooks or Crown	Non-resident - per hour	78.00	Parks/Rec Director
Rooms - Garibaldi, Imperial, Paramount	Resident - per hour	44.00	Parks/Rec Director
Rooms - Garibaldi, Imperial, Paramount	Non-resident - per hour	56.00	Parks/Rec Director
Rooms - Kitchen	Resident - per hour	27.00	Parks/Rec Director
Rooms - Kitchen	Non-resident - per hour	34.00	Parks/Rec Director
Rooms - South Gym	Resident - per hour	61.00	Parks/Rec Director
Rooms - South Gym	Non-resident - per hour	83.00	Parks/Rec Director
MAC Gym	Resident - per hour	94.00	Parks/Rec Director
MAC Gym	Non-Resident per hour	116.00	Parks/Rec Director
Rooms - Steinbaugh Pavillion <100 attendees	1st (4) hours	255.00	Library Director
Rooms - Steinbaugh Pavillion <100 attendees	Each additional hour		Library Director
Rooms - Steinbaugh Pavillion >100 attendees	1st (4) hours		Library Director
Rooms - Steinbaugh Pavillion >100 attendees	Each additional hour	90.00	Library Director
Rooms - Steinbaugh Pavillion Non-Profit/Educational	Non-profit or Educational group - per hour (2 hour min)		Library Director
Sports Complex			
Drag, Line, and/or Change Bases		30.00	Parks/Rec Director
Field Supervisor	Per hour (to be determined by LRC, if	18.00	Parks/Rec Director
Hourly Rate per Field	Resident	34.00	Parks/Rec Director
Hourly Rate per Field	Non-Resident	46.00	Parks/Rec Director
Sat/Sun - Daily Rental (includes all four fields, initial line and drag and lights)	Resident	1,250.00	Parks/Rec Director
Sat/Sun - Daily Rental (includes all four fields, initial line and drag and lights)	Non-Resident	1,550.00	Parks/Rec Director
Usage of Lights	Per hour/Per field	39.00	Parks/Rec Director
Weekday - Daily Rental (includes all four fields, initital line and drag and lights)	Resident	665.00	Parks/Rec Director
Weekday - Daily Rental (includes all four fields, initital line and drag and lights)	Non-Resident	830.00	Parks/Rec Director
Other City Sports Fields			

Fee Description	Detail	2023 Fee	Responsible Department/Director
Any day - Daily Rental	Resident	232.00	Parks/Rec Director
Any day - Daily Rental	Non-Resident	305.00	Parks/Rec Director
Drag, Line, and/or Change Bases per each occurance	Each occurance	30.00	Parks/Rec Director
Field Supervisor	Per hour (to be determined by LRC, if	18.00	Parks/Rec Director
Hourly Rental	Resident	28.00	Parks/Rec Director
Hourly Rental	Non-Resident	41.00	Parks/Rec Director
Tennis Courts		6.00	Parks/Rec Director
Other Recreation Fees			
Harper Lake Boat Permit - 1 boat/1 year	Resident	26.00	Parks/Rec Director
Harper Lake Boat Permit - 1 boat/1 year	Non-Resident	47.00	Parks/Rec Director
Recreation Ctr Sales -- Misc items	Cost plus 40%		Parks/Rec Director
Recreational Vehicle Sanitary Waste Disposal	Resident - per calendar year/per RV	23.00	Public Works Director
Recreational Vehicle Sanitary Waste Disposal	Non-resident - per calendar year/per RV	35.00	Public Works Director
Recreation Center Admission			
10 Visit Pass	Resident Youth (3-17)	45.00	Parks/Rec Director
10 Visit Pass	Non-Resident Youth (3-17)	85.00	Parks/Rec Director
20 Visit Pass	Resident Youth (3-17)	90.00	Parks/Rec Director
20 Visit Pass	Non-Resident Youth (3-17)	170.00	Parks/Rec Director
10 Visit Pass	Resident Adult (18-59)	65.00	Parks/Rec Director
10 Visit Pass	Non-Resident Adult (18-59)	110.00	Parks/Rec Director
20 Visit Pass	Resident Adult (18-59)	130.00	Parks/Rec Director
20 Visit Pass	Non-Resident Adult (18-59)	220.00	Parks/Rec Director
10 Visit Pass	Resident Senior 60+	45.00	Parks/Rec Director
10 Visit Pass	Non-Resident Senior 60+	85.00	Parks/Rec Director
20 Visit Pass	Resident Senior 60+	90.00	Parks/Rec Director
20 Visit Pass	Non-Resident Senior 60+	170.00	Parks/Rec Director
Daily Admission	Resident Youth (3-17)	6.00	Parks/Rec Director
Daily Admission	Non-Resident Youth (3-17)	9.50	Parks/Rec Director
Daily Admission	Resident Adult (18-59)	8.00	Parks/Rec Director
Daily Admission	Non-Resident Adult (18-59)	12.00	Parks/Rec Director
Daily Admission	Resident Senior 60+	6.00	Parks/Rec Director

Fee Description	Detail	2023 Fee	Responsible Department/Director
Daily Admission	Non-Resident Senior 60+	9.50	Parks/Rec Director
Monthly Pass	Youth (3-17) Resident	27.50	Parks/Rec Director
Monthly Pass	Youth (3-17) Non-Resident	40.00	Parks/Rec Director
Monthly Pass	Adult (18-59) Resident	46.50	Parks/Rec Director
Monthly Pass	Adult (18-59) Non-Resident	66.50	Parks/Rec Director
Monthly Pass	Senior 60+ Resident	27.50	Parks/Rec Director
Monthly Pass	Senior 60+ Non-Resident	40.00	Parks/Rec Director
Monthly Pass	Couple - Resident	70.00	Parks/Rec Director
Monthly Pass	Couple - Non-Resident	89.00	Parks/Rec Director
Monthly Pass	Family - Resident	86.50	Parks/Rec Director
Monthly Pass	Family - Non-Resident	116.00	Parks/Rec Director
Monthly Pass	Business - Non - Resident Adult	52.75	Parks/Rec Director
Monthly Pass	Business - Non - Resident Senior	35.00	Parks/Rec Director
Annual Pass	Business - Non - Resident Adult	635.00	Parks/Rec Director
Annual Pass	Business - Non - Resident Senior	411.00	Parks/Rec Director
Annual Pass	Youth (3-17) Resident	264.00	Parks/Rec Director
Annual Pass	Youth (3-17) Non-Resident	408.00	Parks/Rec Director
Annual Pass	Adult (18-59) Resident	486.00	Parks/Rec Director
Annual Pass	Adult (18-59) Non-Resident	706.00	Parks/Rec Director
Annual Pass	Senior (60+) Resident	264.00	Parks/Rec Director
Annual Pass	Senior (60+) Non - Resident	408.00	Parks/Rec Director
Annual Pass	Couple - Resident	764.00	Parks/Rec Director
Annual Pass	Couple - Non-Resident	982.00	Parks/Rec Director
Annual Pass	Family - Resident	819.00	Parks/Rec Director
Annual Pass	Family - Non-Resident	1,048.00	Parks/Rec Director
LRC Childcare			
Annual Kids Corner Pass - First child	Resident	290.00	Parks/Rec Director
	Non-resident	363.00	Parks/Rec Director
Annual Kids Corner Pass - Each additional child	Resident	58.00	Parks/Rec Director
	Non-resident	73.00	Parks/Rec Director
Drop-in 1 hour	Resident	7.00	Parks/Rec Director
	Non-resident	9.00	Parks/Rec Director
Punch Card - 10 hours/40 punches	Resident	41.00	Parks/Rec Director

Fee Description	Detail	2023 Fee	Responsible Department/Director
	Non-resident	51.00	Parks/Rec Director
Other LRC Programs			
American Red Cross CPR & AED	Resident	67.00	Parks/Rec Director
American Red Cross CPR & AED	Non-Resident	80.00	Parks/Rec Director
Aquatics Group Lessons	Resident	31.00	Parks/Rec Director
Aquatics Group Lessons	Non-Resident	39.00	Parks/Rec Director
Aquatics Private Lessons	Resident	32.00	Parks/Rec Director
Aquatics Private Lessons	Non-Resident	40.00	Parks/Rec Director
Aquatics Mini-Private Lessons	Resident	16.00	Parks/Rec Director
Aquatics Mini-Private Lessons	Non-Resident	20.00	Parks/Rec Director
Pool Rental (after hours) - Lap Pool	Resident	222/hr	Parks/Rec Director
Pool Rental (after hours) - Lap Pool	Non-Resident	277/hr	Parks/Rec Director
Pool Rental (after hours) - Progam Pool	Resident	222/hr	Parks/Rec Director
Pool Rental (after hours) - Progam Pool	Non-Resident	277/hr	Parks/Rec Director
Pool Rental (after hours) - Splash/Lazy River	Resident	222/hr	Parks/Rec Director
Pool Rental (after hours) - Splash/Lazy River	Non-Resident	227/hr	Parks/Rec Director
Pool Rental (after hours) - Hot Tub	Resident	27/hr	Parks/Rec Director
Pool Rental (after hours) - Hot Tub	Non-Resident	33.25	Parks/Rec Director
Pool Rental Extra Guests - 41-80 guests			Parks/Rec Director
Pool Rental Extra Guests - 81-120 guests			Parks/Rec Director
Pool Rental Extra Guests - 121-160 guests			Parks/Rec Director
Pool Rental Extra Guests - 161-200 guests			Parks/Rec Director
Dance			Parks/Rec Director
Fitness Wellness Classes			Parks/Rec Director
Lifeguard training	Resident		Parks/Rec Director
Lifeguard training	Non-Resident		Parks/Rec Director
Senior Activities		0-125.00	Parks/Rec Director
Sports/Adult		30.00-500.00	Parks/Rec Director
Sports/Youth		32.00-90.00	Parks/Rec Director
Yoga/ Martial Arts			Parks/Rec Director
Youth Activities		13.00-934.00	Parks/Rec Director
Coal Creek Golf Course			

Fee Description	Detail	2023 Fee	Responsible Department/Director
Standard Green Fees (may vary for promotions, etc. with approval of Parks and Rec. Dir.)			
	18 hole weekday	45.00-49.00	Parks/Rec Director
	18 hole weekend	55.00-59.00	Parks/Rec Director
	9 hole weekday	22.00-25.00	Parks/Rec Director
	9 hole weekend	25.00-27.00	Parks/Rec Director
	Twilight weekday	30.00	Parks/Rec Director
	Twilight weekend	35.00	Parks/Rec Director
	Annual Membership/Unlimited Golf	2,200.00-3,000.00	Parks/Rec Director
Water Tap Fees			
(larger than 4" tap, fee by agreement with City Council)	By Demand in gpm/tap size:		
	0-22 ¾" tap		Public Works Director
	23-45 1" tap		Public Works Director
	46-80 1½ " tap		Public Works Director
	81-140 2" tap		Public Works Director
	141-280 3" tap		Public Works Director
	281-500 4" tap		Public Works Director
Storm Water Permit Fee			
	1 - 5 Acres		Public Works Director
	6 - 25 Acres		Public Works Director
	26 - 50 Acres		Public Works Director
	51 - 100 Acres		Public Works Director
	Above 101 Acres		Public Works Director
Development Review Applications	**All Fees set forth in Section 17**		
Annexation & Zoning	Annexation & initial zoning	7,987.00	Planning Director
Annexation & Zoning	Rezoning	4,781.00	Planning Director
Wireless Communication Facility	Public review	3,275.00	Planning Director
Wireless Communication Facility	Administrative review	628.00	Planning Director
Other Land Use Fees	Easement or right-of-way vacation	2,202.00	Planning Director
Other Land Use Fees	Floodplain development permit	559.00	Planning Director

Fee Description	Detail	2023 Fee	Responsible Department/Director
Other Land Use Fees	Major Demo Permit Review	541.00	Planning Director
Other Land Use Fees	Minor Demo Permit Review	69.00	Planning Director
Other Land Use Fees	Variance - Board of Adjustment	889.00	Planning Director
Other Land Use Fees	Variance – Administrative	228.00	Planning Director
Other Land Use Fees	Minor Impact Variance	103.00	Planning Director
Other Land Use Fees	Oil & gas production permit	3,983.00	Planning Director
Other Land Use Fees	1041 Permit	1,587.00	Planning Director
Other Land Use Fees	Vested Right Request	1,895.00	Planning Director
Other Land Use Fees	LP Gas Sales and Exchange	685.00	Planning Director
Other Land Use Fees	Appeal of Zoning Administrator Decision	872.00	Planning Director
Other Land Use Fees	Building Code Board of Appeals Appeal Application	872.00	Planning Director
Other Land Use Fees	Nonconforming Use Certificate Request	2,191.00	Planning Director
Planned Community Zone District	PCZD (≤ 100 acres)	6,151.00	Planning Director
Planned Community Zone District	PCZD (> 100 acres)	6,926.00	Planning Director
Planned Community Zone District	PCZD amendment	2,191.00	Planning Director
Planned Unit Development	PUD – preliminary review (< 7 acres)	3,275.00	Planning Director
Planned Unit Development	PUD – final review (≤ 7 acres)	3,275.00	Planning Director
Planned Unit Development	PUD – preliminary review (> 7 acres)	3,983.00	Planning Director
Planned Unit Development	PUD – final review (> 7 acres)	3,275.00	Planning Director
Planned Unit Development	PUD – amendment	2,191.00	Planning Director
Planned Unit Development	Administrative PUD amendment	634.00	Planning Director
Special Review Use	Special Review Use (SRU)	1,449.00	Planning Director
Special Review Use	SRU amendment	1,198.00	Planning Director
Special Review Use	SRU (use only, no development)	599.00	Planning Director
Special Review Use	SRU administrative	411.00	Planning Director
Special Review Use	Day Care (Neighborhood 6 – 12 children)	4,222.00	Planning Director
Subdivision	Preliminary plat (≤ 15 acres)	1,597.00	Planning Director
Subdivision	Preliminary plat (> 15 acres)	4,073.00	Planning Director
Subdivision	Final plat (all) & Final agreement(s) (with final PUD)	1,266.00	Planning Director

Fee Description	Detail	2023 Fee	Responsible Department/Director
Subdivision	Final plat (not accompanied by a PUD)	2,259.00	Planning Director
Subdivision	Minor subdivision	2,259.00	Planning Director
Temporary Uses	Temporary use permit (administrative)	228.00	Planning Director
Temporary Uses	Temporary use permit (public review)	400.00	Planning Director
Temporary Uses	Temporary sign permit	114.00	Planning Director
Zoning Code Amendment		661.00	Planning Director
Zoning Map Amendment		673.00	Planning Director
Comprehensive Plan Amendment		673.00	Planning Director
Public Notice Fee		150.00 for each public hearing plus actual mailing cost	Planning Director
Impact Fees			
	See Table 1 of Attachment 1		Planning Director
Revocable License Agreements			
	Staff/Attorney Fees		City Manager
	Fees may be charged to recoup city costs, including city attorney fees		City Manager
Public Works			
Temporary Easements	Construction, Slope, etc.	12.00	Public Works Director
IPP Sampling Fees	Cost for sampling Industrial Users - Market Value		Public Works Director
Utility Fees			
Re-use Water Fee			Public Works Director
Account Delinquent Fee	Charged when bill is 30 days past due		Finance Director

Fee Description	Detail	2023 Fee	Responsible Department/Director
Final Bill/Transfer Fee	Covers cost of final reading, final billing and transfer account. Charged to seller when property is sold	30.00	Finance Director
Reconnect Fee for Utilities	1st occurrence		Finance Director
Reconnect Fee for Utilities	Normal business hours		Finance Director
Reconnect Fee for Utilities	After hours		Finance Director
Reconnect Fee for Utilities	2nd occurrence		Finance Director
Reconnect Fee for Utilities	Normal business hours		Finance Director
Reconnect Fee for Utilities	After hours		Finance Director
Reconnect Fee for Utilities	Subsequent occurrences		Finance Director
Reconnect Fee for Utilities	Normal business hours		Finance Director
Reconnect Fee for Utilities	After hours		Finance Director
Red Tag Fee (Delinquency Notice)	Fee for hanging notice at time account is 30 days past due	20.00	Finance Director
Service Fee for rejected payment			Finance Director
Voluntary Disconnect & Reconnect Fee	Per disconnect and per reconnect	30.00	Finance Director
Approved:			
Jeff Durbin, City Manager			

City Manager Fees – Attachment 1

Table 1: Impact Fees (Updated Annually through Separate Process – Annual Inflator Not Applied)

	Library	**Parks and Trails***	**Transportation***
Single-Family			
1,100 sq. ft. of finished floor area or less	$68.00	$3,331.39	$1,846.68
1,101 to 1,400	$92.00	$4,478.36	$2,340.04
1,401 to 1,700	$111.00	$5,430.51	$2,734.28
1,701 to 2,000	$127.00	$6,208.60	$3,036.96
2,001 or more	$149.00	$7,291.02	$3,518.14
Multi-Family			
750 or less	$46.00	$2,228.23	$1,262.24
751 to 900	$67.00	$3,266.84	$1,831.69
901 to 1,050	$85.00	$4,153.29	$2,312.37
1,051 or more	$110.00	$5,386.71	$2,980.96
Nonresidential - per square foot			
Commercial	$0.00	$0.00	$3.57
Office	$0.00	$0.00	$1.55
Institutional	$0.00	$0.00	$2.15
Industrial	$0.00	$0.00	$0.54

* Parks and trails and transportation fees are updated on November 1st of each year for inflation per the methodology in Sec. 3.18.040C.1.(a) of the Municipal Code. Above fees were adjusted most recently on November 1, 2021 and are effective for November 1, 2021 through October 31, 2022.

Accounting Period - A period for which financial statements are prepared.

Accounting Procedures - All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

Accounting System - The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accounts Payable - A liability account reflecting amounts on open account owing to private persons or organizations for goods and services received by a government.

Accounts Receivable - An asset account reflecting amounts owing on open account from private persons or organizations for goods and services furnished by a government. Taxes and special assessments receivable are recorded and reported separately. Amounts due from other funds or from other governments are also reported separately.

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Accrued Expenses - Expenses incurred but not due until a later date.

Accumulated Depreciation - A valuation account to record the accumulation of periodic credits made to record the expiration of the estimated service life of fixed assets.

Advance Refunding Bonds - Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date and to pay interest on the bonds being refunded or the advance refunding bonds.

Annual Budget - A budget applicable to a single fiscal year.

Appropriation - A legal authorization granted by City Council for the funds of the city permitting expenditures and obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assess - To value property officially for the purpose of taxation.

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assets - Resources owned or held by a government, which have monetary value.

Audit - A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used.

Audit Report - The report prepared by an auditor covering the investigation made.

Auditor's Opinion - A statement signed by an auditor in which he/she states that he/she has examined the financial statements in accordance with generally accepted auditing standards (with exceptions, if any) and in which he/she expresses an opinion on the financial position and results of operations.

BVSD – Boulder Valley School District

Balance Sheet - The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date.

Balanced Budget – The City of Louisville has defined the term "balanced budget" as budgeted revenues meeting or exceeding budgeted expenditures. In some cases, *budget* expenditures has been replaced with *expected* expenditures in order to factor in "turnback".

Bond - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or date. The difference between a note and a bond is the latter runs for a longer period of time and requires greater legal formality.

Bond Issue - A form of borrowing money for major capital projects. The City obligates itself to repay the principal at a stated rate of interest over a stated period of time.

Bonded Debt - The portion of indebtedness represented by outstanding bonds.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

Budgetary Comparison - Governmental GAAP financial reports must include comparisons of approved budgeted amounts with actual results of operations. Such reports should be subjected to an independent audit, so that all parties involved in the annual operating budget/legal appropriation process are provided with assurances that government monies are spent in accordance with the mutually agreed-upon budgetary plan.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budgetary Expenditures - Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

CAFR - Comprehensive Annual Financial Report.

CRS – Colorado Revised Statutes.

Capital Budget - A plan of proposed capital outlays and the means of financing them.

Capital Outlay - Expenditures which result in the acquisition of or addition to fixed assets.

Capital Projects Fund - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

Carryover - Amount of money remaining at the end of the preceding year and available in the current budget year.

Cash - An asset account reflecting currency, coin, checks, express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. All cash must be accounted for as a part of the fund to which it belongs. Any restrictions or limitations as to its availability must be indicated in the records and statements. It is not necessary, however, to have a separate bank account for each fund unless required by law.

Cash Balance - The total cash within a specific fund.

Cash Basis - A basis of accounting under which transactions are recognized only when cash changes hands.

Contingency - Appropriation of funds to cover unforeseen events that may occur during the budget year.

Cost Accounting - That method of accounting which provides for assembling and recording all the elements of costs incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Current Assets - Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets which will be used up or converted into cash within one year. Some examples are cash, temporary investments, and taxes receivable which will be collected within one year.

Debt - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, leases and notes.

Debt Limit - The maximum amount of gross or net debt which is legally permitted.

Deficit - (1) The excess of the liabilities of a fund over its assets; (2) the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

Depreciation - Financial mechanism to allocate the cost of a capital item over its service life. Also, the decrease in value of assets because of wear and tear, action of physical elements, inadequacy or obsolescence.

Due From Other Fund - An asset account used to indicate amounts owed to a particular fund by another fund in the same government for goods sold or services rendered. This account includes only short-term obligations on open account and not non-current portions of long-term loans.

Due To Other Fund - A liability account reflecting amounts owed by a particular fund to another fund in the same government for goods sold or services rendered. These amounts include only short-term obligations on open account and not non-current portions of long-term loans.

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

EIS – Environmental Impact Statement.

EPA – Environmental Protection Agency.

Encumbrances - An amount of money committed and reserved but not yet expended for the purchase of a specific good or service.

Enterprise Fund - A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Expenses - Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

Fees - A general term used for any charge levied by government associated with providing a service, permitting and activity, or imposing a fine or penalty. Major types of fees include water and sewer fees, liquor licenses, user charges, and building permits.

Fiscal Policy - The City Government's policies with respect to taxes, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A 12-month period of which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Fixed Assets - Assets of long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

Franchise - A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

FTE - Full-time equivalent.

Fund – An accounting entity with a self-balancing set of accounts, which is segregated from other funds, to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - The fund equity of Governmental Funds.

GASB – The Governmental Accounting Standard Board.

GOCO – Greater Outdoors Colorado, funded through lottery proceeds.

General Fund - public safety, parks and recreation, public works, and administrative activities of the City, financed mainly by sales tax, property tax and transfers from other funds.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

General Obligation Bonds - Bonds for the payment of which the full faith and credit of the issuing government are pledged.

Grants - Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

ICBO – International Conference of Building Officials.

Improvements - Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.

Intergovernmental Revenues – Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Investments - Cash and securities held for the production of revenues in the form of interest or dividends.

Lease-Purchase Agreement - Financial arrangement which permits the City to pay for the use of equipment or machinery over a period of time through a lease and to purchase it at the end of that time.

Levy - (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

Liabilities - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

MGD – Million gallons per day (water treatment).

Machinery & Equipment - Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon. Examples are machinery, tools, trucks, cars, furniture, and furnishings.

Mill Levy - Rate by which assessed valuation is multiplied to determine property tax. A mill is 1/10 of one cent.

NASD – National Association of Securities Dealers.

Net Income - Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

Non-Operating Revenues - Proprietary fund revenues which are incidental to, or by-products of, the fund's primary service activities.

O&M – Operations and Maintenance.

Object - As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies.

Obligations - Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

Ombudsman – One appointed to investigate citizens' complaints.

Operating Expenses - Proprietary fund expenses which are directly related to the fund's primary service activities.

Operating Income - The excess of proprietary fund operating revenues over operating expenses.

Operating Revenues - Proprietary fund revenues which are directly related to the fund's primary service activities. They consist primarily of user charges for services.

Ordinance - A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statue or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.

Other Financing Uses - Governmental fund operating transfers-out. Such amounts are classified separately from expenditures.

PPM – Parts per million (water treatment).

Property Tax - Annual charge to owners of real property, based on assessed valuation and the mill levy.

Purchase Order - A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Refunding Bonds - Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

Reimbursements - (1) Repayments of amounts remitted on behalf of another party; (2) interfund transactions which constitute reimbursements of a fund for expenditures or expenses initially made from it which are properly applicable to another fund - e.g., an expenditure properly chargeable to a Special Revenue Fund was initially made from the General Fund, which is subsequently reimbursed. They are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of the expenditure or expense in the fund that is reimbursed.

Reserve - (1) An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

Reserve For Debt Service - An account used to segregate a portion of fund balance for Debt Service Fund resources legally restricted to the payment of general long-term debt principal and interest amounts maturing in future years.

Reserve For Encumbrances - An account used to segregate a portion of fund balance for expenditures upon vendor performance.

Resolution - An order of a legislative body requiring less legal formality than an ordinance or statute.

Restricted Assets - Monies or other resources, the use of which is restricted by legal, policy, or contractual requirements. In governmental accounting, special treatments are applied to restricted assets arising out of revenue bond indentures in Enterprise Funds. These are sometimes also called restricted "funds" but such terminology is not preferred.

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from a specific revenue source.

Revenues - (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers-in are classified separately from revenues.

Risk Management – A planning process to control costs and coverage in lieu of paying premiums to insurance companies.

Sinking Fund - Financial system to set aside sums of money on a regular basis to meet a future financial obligation.

Special Assessment - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Supplemental Appropriation - An appropriation by the City Council when there is a need to transfer budgeted and appropriated moneys from one fund to another fund, or if, during the fiscal year, the governing body or any spending agency of such local government received unanticipated revenue or revenues not assured at the time of the adoption of the budget.

TABOR – Taxpayer Bill of Rights – An amendment to the State Constitution providing tax and spending limitations on local government.

Tax Levy Ordinance - An ordinance by means of which taxes are levied.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

Turnback – A positive actual-to-budget variance in annual expenditures.

User Fees - Charge to the benefiting party for the direct receipt of a public service.

Working Capital - The amount of current assets that exceeds current liabilities.