

2023–24 Biennial Operating & Capital Budget

2024 SUPPLEMENTAL BUDGET REPORT



November 6, 2023

Mayor Maloney and City Council,

I am pleased to present the 2024 Operating & Capital Budget, the updated 2023-2028 Capital Improvements Plan, and the updated 2023-2028 Long-Term Financial Plan.

The Budget is presented in accordance with City Charter, Municipal Code and State Statutes.

The City Council approved a 2023-2024 Biennial Budget on November 15, 2022. However, per City Charter requirements, only the 2023 portion of the Biennial Budget was formally adopted and appropriated.

A comprehensive 2023-2024 Biennial Operating & Capital Budget document was published in January 2023. This current document is meant only to supplement the previously published document by presenting the updated budget amounts and updated Key Performance Indicators.

Included within this introductory transmittal letter are:

- Revenue estimates and assumptions for 2023 through 2028;
- Operating expenditure estimates and targets for 2023 through 2028;
- A summary of changes to the 2023-2028 Capital Improvements Plan;
- A schedule of budgeted transfers between funds for 2024;
- A City-wide budget summary for 2024; and
- Long-term fund forecasts generated by the Long-Term Financial Model.

Also included within the document are:

- 2024 Operating & Capital Budget presented by *Fund, Division and Account*; and
- 2024 Operating & Capital Budget presented by *Program and Sub-Program*.
- An updated Summary of the 2023-2028 Capital Improvements Plan;

REVENUE PROJECTIONS

The following table summarizes the updated revenue estimates and assumptions for 2023 through 2028 that have been incorporated into the 2024 Operating & Capital Budget and 2023-2028 Long-Term Financial Plan.

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

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

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

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

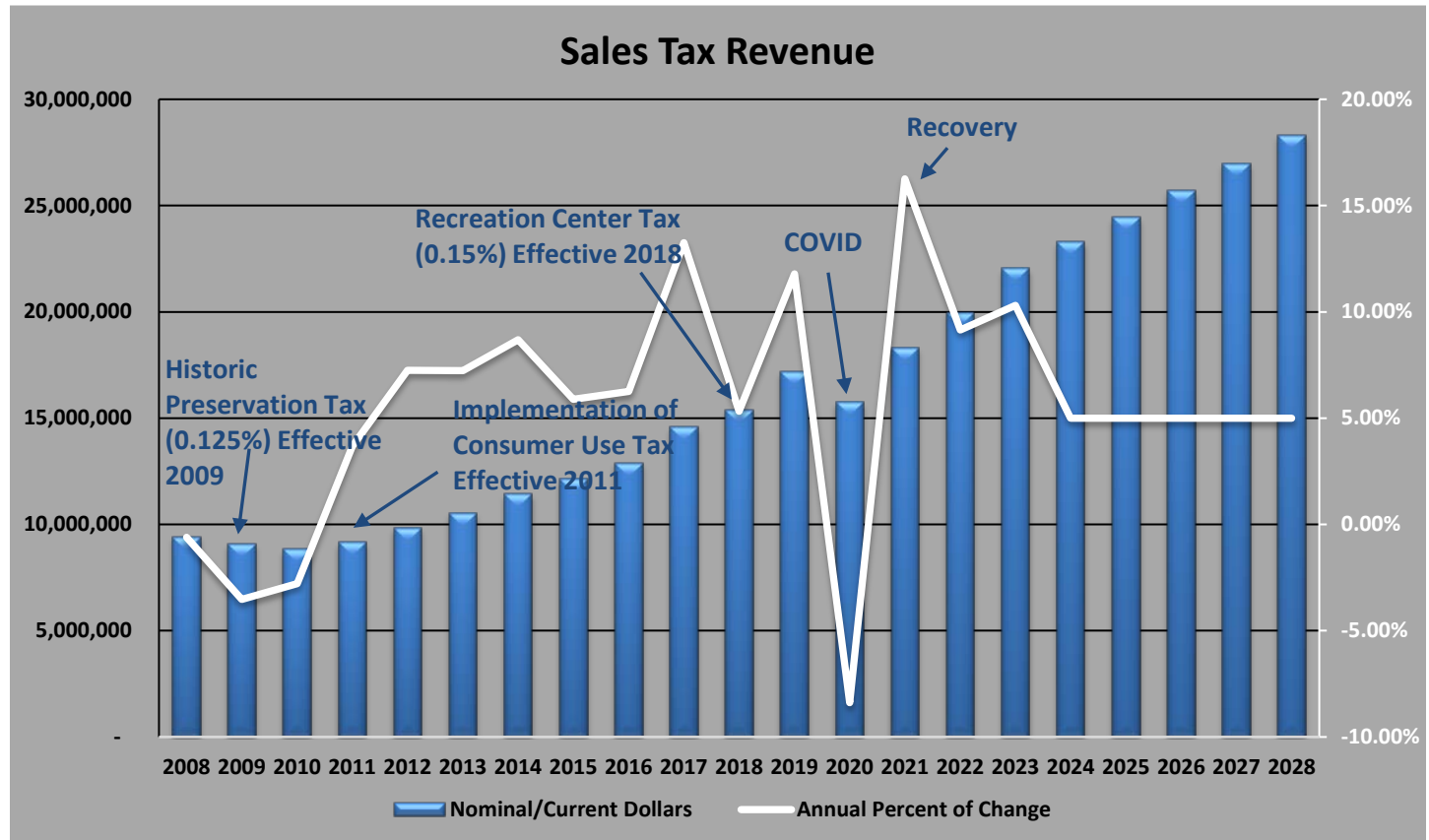
City of Louisville, Colorado Summary of Revenue Assumptions for Major Revenue Sources Year-Over-Year Percent of Change 2017 - 2028												
Revenue Category	Percent of Change											
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Regional Consumer Price Index	3.4%	2.7%	1.9%	2.0%	3.5%	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%	1.0%	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%	9.1%	10.3%	5.7%	5.0%	5.0%	5.0%	5.0%
Property Tax	1.8%	53.5%	-9.0%	7.5%	1.1%	8.5%	-5.0%	5.0%	11.6%	2.5%	2.6%	2.6%
Use Tax - Consumer	-9.7%	12.9%	5.2%	-16.4%	28.0%	25.0%	-1.0%	19.3%	5.0%	5.0%	5.0%	5.0%
Use Tax - Auto	9.7%	36.5%	-14.6%	-12.5%	19.0%	5.3%	7.2%	-19.4%	3.5%	3.5%	3.5%	3.5%
Use Tax - Building Materials	-8.9%	24.6%	-8.1%	-18.4%	43.3%	-1.2%	-57.3%	45.2%	0.9%	-5.0%	6.3%	-1.5%
Franchise Taxes	2.0%	-0.4%	-1.8%	-4.1%	12.4%	6.0%	-9.0%	-0.9%	2.4%	1.4%	1.4%	1.4%
Lodging Tax	3.3%	-8.6%	-3.8%	-59.9%	48.3%	8.8%	26.9%	7.9%	10.0%	7.5%	5.0%	5.0%
Licenses & Permits:												
Sales & Use Tax Licenses	16.9%	1.1%	20.0%	1.0%	4.7%	-78.9%	69.4%	-67.6%	3.0%	3.0%	3.0%	3.0%
Construction Permits	-32.5%	-37.2%	40.0%	-15.3%	47.0%	119.9%	-54.9%	5.4%	-0.4%	-3.1%	-35.0%	-1.5%
Minor Building-Related Permits	-54.2%	657.6%	-57.8%	-52.2%	-14.2%	95.2%	-56.7%	-20.8%	3.0%	3.0%	3.0%	3.0%
Intergovernmental Revenue:												
Highway Users Tax	0.9%	23.9%	-4.1%	-25.6%	19.9%	-7.1%	0.5%	-3.1%	1.0%	1.0%	1.0%	1.0%
State Lottery	-10.3%	-0.7%	26.9%	-13.3%	15.5%	7.2%	-1.9%	-6.4%	3.0%	3.0%	2.0%	2.0%
Marijuana Tax	25.1%	-3.4%	3.4%	27.3%	26.5%	-1.1%	27.9%	-21.9%	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%	-5.6%	4.0%	4.0%	4.0%	4.0%
Charges for Services:												
Water User Fees	-0.6%	9.7%	-12.6%	20.6%	-8.0%	-1.5%	-3.1%	8.1%	0.5%	1.0%	0.0%	0.2%
Water Tap Fees	-34.3%	-64.6%	73.2%	-24.7%	37.7%	-35.7%	40.7%	-56.0%	90.4%	-30.0%	16.9%	-6.6%
Wastewater User Fees	12.2%	6.4%	3.0%	10.4%	3.6%	-12.1%	6.3%	22.6%	8.5%	6.3%	4.0%	4.0%
Wastewater Tap Fees	-40.5%	-80.3%	53.8%	-1.0%	-31.9%	-14.4%	98.5%	-29.9%	22.7%	-39.5%	27.4%	-9.8%
Storm Water User Fees	5.2%	6.8%	17.3%	7.2%	3.8%	-6.2%	6.1%	12.8%	12.3%	13.1%	12.0%	12.1%
Solid Waste User Fees	4.8%	3.8%	1.5%	-3.1%	-5.8%	4.6%	5.2%	5.2%	4.4%	3.5%	3.5%	3.5%
Recreation Center Fees	-0.9%	-8.3%	67.3%	-58.4%	85.9%	21.6%	-7.7%	18.6%	3.0%	2.8%	2.8%	2.8%
Golf Course User Fees	8.0%	4.1%	0.8%	20.0%	19.4%	3.3%	6.9%	-1.5%	2.2%	0.2%	2.3%	0.2%
Developer Impact Fees	-60.1%	15.9%	-44.9%	57.7%	-55.7%	83.0%	-29.1%	-10.9%	9.7%	-36.0%	71.8%	-10.3%
Fines & Forfeitures:												
Court Fines	-1.2%	-14.0%	-9.4%	-33.6%	-19.1%	-23.4%	11.7%	1.7%	0.0%	0.0%	0.0%	0.0%

Sales Tax Revenue

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

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

The following table summarizes sales tax revenue history and projections from 2008 through 2028.



Assessed Valuation, Projected Mil Levy, & Property Tax Revenue

On August 21st the City received its *Preliminary* 2023 assessed valuation amounts from the Boulder County Assessor. While Preliminary values have been received, only the Final assessed valuations, multiplied by the mill levies, determine the amount of property tax revenue that will be received by the City in 2024.

The Assessor reported that the City of Louisville's gross assessed *preliminary* valuation increased by 43.9%, from \$748,288,418 in 2023 to \$927,308,077 in 2024. The City of Louisville's total net assessed *preliminary* valuation, which is the City's gross valuation less the Urban Revitalization District's incremental assessed valuation, also increased by approximately 23.67%, from \$726,080,315 in 2022 to \$897,973,657 in 2023.

Please note that 2023 is a “re-assessment” year, so changes in valuation are due to both new construction and changes to actual values. New construction accounted for \$2,399,637 of the total, or less than 1%, of the change.

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

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

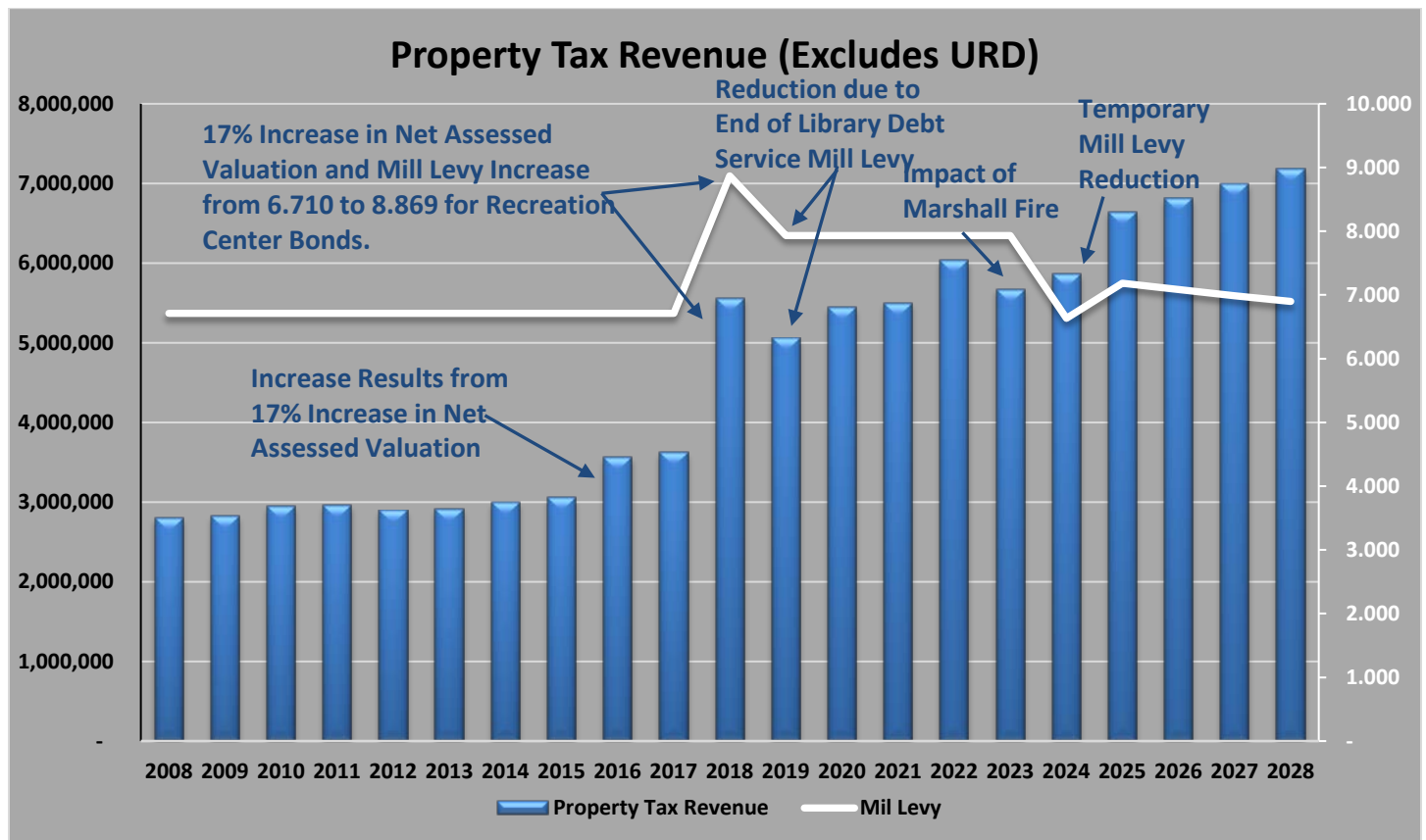
However, in 2024 the City Manager is proposing a **temporary** mill levy credit totaling 1.30 mills, or a 16.39% decrease, to help offset the impact of increases to assessed values of property within City jurisdiction.

Estimated for Calendar Year 2024 are a total of 6.634 mill levies, a 16.39% reduction, net of temporary mill levy credits, the two separate levies are as follows:

1. A 5.184 mill General Levy; and
2. A 1.450 mill Recreation Center Debt Service Levy.

Ultimately, the exact City Mill Levies will be determined once the Boulder County Assessor Releases Final Certification of Values, due to pending legislative changes, this could occur as late as December 29th, 2023.

Reducing the Recreation Center Debt Service Levy from 2.75 to **approximately** 1.450 would require the use of fund balance. In 2025 and beyond Staff will recommend a mill levy appropriate for future debt service payments.



OPERATING EXPENDITURE PROJECTIONS

The next table summarizes the operational expenditure estimates and targets by major expenditure category for 2023 through 2028. These estimates and targets are incorporated into the 2024 Operating & Capital Budget and 2023-2028 Long-Term Financial Plan.

Summary of Expenditure Actuals, Estimates, and Targets for Major Expenditure Categories Year-Over-Year Percent of Change 2017 - 2028												
Expenditure 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%
Salaries & Wages:												
Regular Wages	4.3%	3.0%	10.2%	2.2%	4.6%	9.6%	12.4%	9.7%	3.6%	4.0%	4.0%	4.0%
Variable & Seasonal Wages	8.5%	6.0%	22.9%	-32.9%	34.0%	38.3%	22.1%	2.9%	3.9%	3.9%	3.9%	3.9%
Overtime	-2.0%	21.8%	2.7%	2.0%	-4.3%	33.0%	-22.3%	5.0%	2.5%	2.5%	2.5%	2.5%
Employee Benefits:												
Employee Insurance	8.2%	-1.6%	8.6%	3.2%	0.0%	6.4%	27.6%	4.6%	7.5%	7.5%	7.5%	7.5%
FICA Expense	5.1%	4.4%	11.1%	-2.8%	7.7%	12.5%	9.7%	9.3%	9.4%	4.0%	4.0%	4.0%
Retirement Contribution	6.6%	1.1%	10.0%	2.0%	5.6%	28.3%	23.9%	5.6%	6.4%	4.0%	4.0%	4.0%
All Employee Compensation	4.9%	3.1%	11.1%	-1.1%	5.7%	13.0%	14.1%	7.8%	4.4%	4.3%	4.3%	4.3%
Supplies:												
Chemicals	19.0%	-7.9%	41.7%	-4.9%	3.5%	28.6%	20.0%	6.2%	3.5%	3.5%	3.0%	3.0%
Vehicle Maintenance Supplies	9.5%	33.2%	-4.7%	-9.5%	9.4%	44.2%	-6.6%	10.0%	3.5%	3.5%	3.0%	3.0%
Street Supplies	1.8%	17.7%	-13.0%	1.1%	-17.6%	22.8%	40.0%	1.3%	3.5%	3.5%	3.0%	3.0%
Uniforms & Clothing	5.4%	-1.2%	-3.0%	9.3%	-7.8%	1.8%	34.1%	3.6%	3.5%	3.5%	3.0%	3.0%
Library Books & Media	-2.0%	5.5%	3.9%	-22.5%	0.6%	52.4%	9.9%	1.9%	3.5%	3.5%	3.0%	3.0%
All Supplies	5.5%	5.7%	10.3%	-4.2%	-2.8%	90.8%	-16.7%	8.7%	3.1%	3.2%	3.0%	3.0%
Purchased/Contracted Services:												
Professional Services	17.1%	-2.4%	11.1%	-4.9%	10.2%	25.8%	41.0%	-13.8%	-6.6%	5.3%	4.7%	4.7%
Utilities	-3.3%	19.6%	3.3%	6.9%	1.8%	16.9%	-11.2%	12.4%	3.5%	3.5%	3.5%	3.5%
Solid Waste Hauling	2.0%	2.2%	1.2%	-7.0%	3.9%	-3.0%	6.7%	6.4%	4.0%	4.0%	4.0%	4.0%
Parts, Repairs, & Maintenance	-0.7%	65.5%	6.3%	-18.2%	17.5%	11.3%	17.7%	-11.1%	9.6%	-6.5%	14.3%	-6.3%
Legal Services	0.8%	-20.2%	41.7%	-0.5%	9.5%	-13.5%	28.6%	-15.9%	5.0%	5.0%	5.0%	5.0%
Insurance Premiums & Deductibles	-6.2%	2.2%	28.1%	34.3%	12.6%	18.7%	22.8%	13.9%	7.0%	7.0%	7.0%	7.0%
Boulder Dispatch Services	0.0%	1.9%	0.8%	1.5%	12.6%	2.3%	-0.4%	-4.5%	3.5%	3.5%	3.5%	3.5%
All Purchased/Contracted Services	4.8%	10.0%	-5.0%	8.7%	0.6%	38.1%	0.0%	-7.0%	0.8%	3.2%	5.2%	3.0%

Wage & Benefit Projections

The 2024 wage and benefit projections were developed by staff using the Tyler-Munis Salary projection tool. These projections are reflected in the 2024 Operating & Capital Budget and are the basis for projecting wages and benefits in the Long-Term Financial Plan for 2023 through 2028.

The 2024 wage and benefit projections include merit increases not to exceed 4% and a market adjustment of 2% for all employees. Together, these inclusions account for an approximate \$1.1 million increase in the City's employee compensation budget for 2024. These investments help support the City by maintaining an experienced and stable workforce, including the retention and attraction of employees, which is necessary to fulfill the level of service desired by Council and the community. In addition, these investments help reduce the costs and operational impacts of employee turnover.

The 2024 Operating & Capital Budget includes approximately seven new positions to address City Council priorities and changes to other positions to meet new or changing programmatic needs. Of these positions, two are converting variable/part time positions to full time positions. A description of each of these positions, how they are funded and allocated, is included below:

City Manager's Office – Resiliency and Recovery Manager – this grant funded position was approved and filled in 2023 to guide recovery and disaster mitigation/preparedness efforts within the organization and the community. This position will lead the City's Long-Term Recovery Steering Committee, develop emergency planning documents, conduct staff training and exercises, coordinate with regional partners, work with residents to understand community needs related to recovery, identify resources and related matters. The Colorado Department of Local Affairs (DOLA) awarded a \$90,000 grant to the City for this position over two years.

City Manager's Office – Mitigation Coordinator This grant funded position was approved and filled in 2023 to oversee all of our mitigation initiatives. The Colorado State Forest Service awarded a \$290,000 grant to the City to fund fuels reduction on City land and to fund this position. On-the-ground treatment includes cattle and goat grazing on open space over the next 3 years. The new position will implement the Wildfire Risk Assessment (WRA), manage contracts, seeking additional funding for mitigation, conduct education and outreach, coordinate with the grasslands working group, evaluate effectiveness of fuels reduction, etc.

Sustainability Coordinator – This position, approved and filled in 2023, is funded via Bag Tax to design and implement Bag Tax funded waste diversion strategies and programming.

IT – Public Works Utility – The Utilities Controls Application Support Specialist would ensure the proper functioning, efficiency, and compliance of water and wastewater control systems and applications, ultimately contributing to addressing and supporting application needs and vendor relationships for critical IT infrastructure.

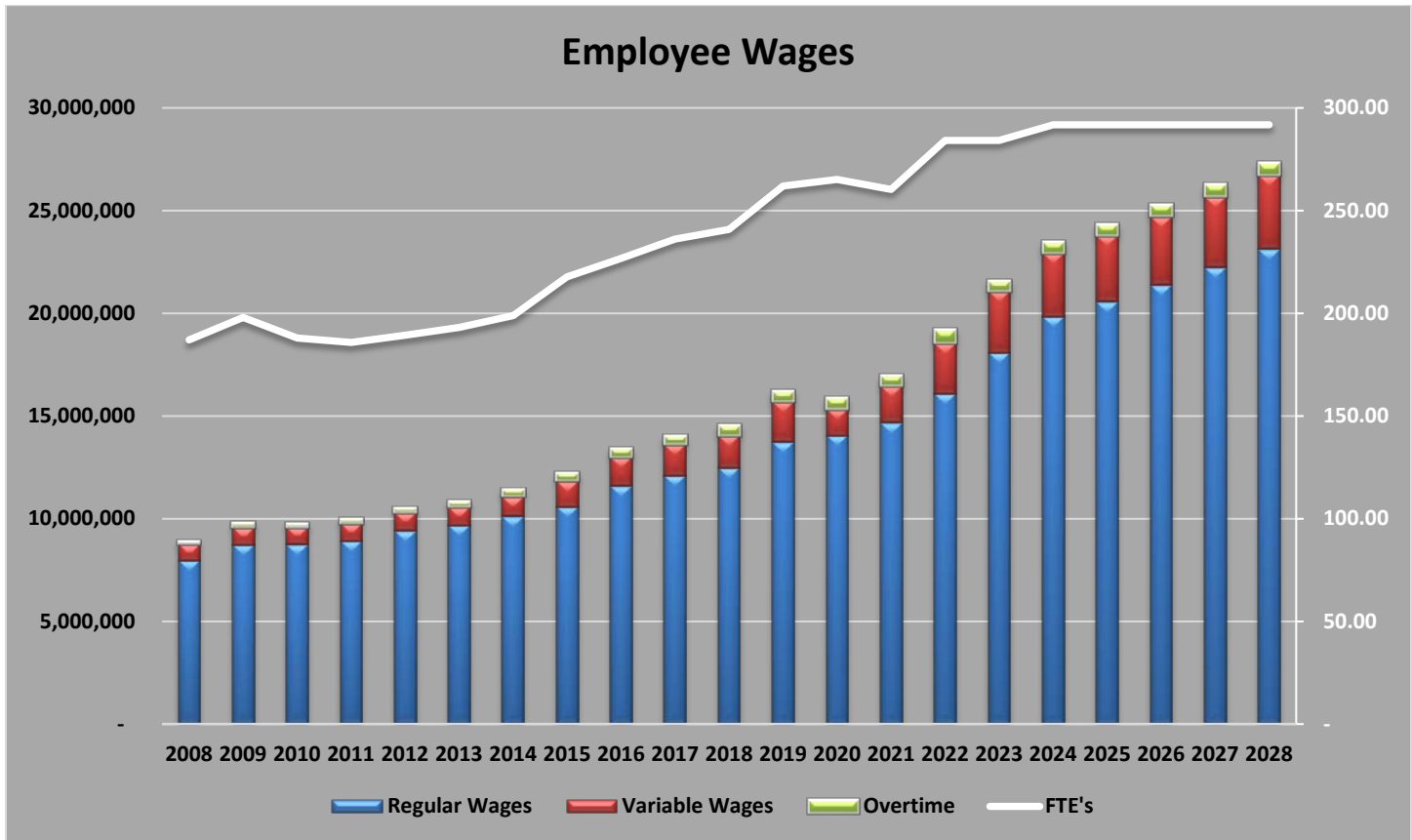
Finance Department – Financial Analyst – This position would be responsible for compiling and analyzing financial data information in support of multiple City departments and programs. Perform a lead role in the annual budget process development and completion of the comprehensive City budget document. The position will leverage best practices, financial techniques and analysis, information systems and tools, and critically think to validate financial information, prepare accurate forecasts, create and manage reports and dashboards, and provide informed and insightful recommendations to organization management.

City Manager's Office / Clerk – Communication – This formerly variable position was increase in response to Colorado House Bill 23-1132, Remote Access to Criminal Court Proceedings, the law was signed during the 2023 legislative session and requires all courts in Colorado to provide remote access for the public to observe any criminal court proceeding conducted in open court. This applies to the Louisville Municipal Court. The effective date for the new requirement is September 1, 2023.

Parks – Communication/Marketing – This position would respond to an increased demand of Parks, Recreation Open Space, Trails communications, manage social media accounts and posts, and presence at local events.

Employee wages and benefits are the City's largest operational cost category. The following

chart summarizes a history and projection of full-time equivalents (FTEs) and total wage costs.



Office Space Needs

The steady growth of City programs and services, and staff necessary to support those services, has resulted in a shortage of adequate staff workspace. At this time, most City facilities are at capacity, and in some facilities (including City Hall and the Library) numerous remodels have occurred in the past few years to incrementally expand available offices. In 2017, staff brought forward a proposal to complete a redesign of City Hall, incorporating more office space, which was not advanced. Subsequently, the City had planned to complete a space needs assessment/study, which was delayed for various reasons. Staff is still exploring the best solutions to address these needs, including the possibility of office space reconfiguration, teleworking and office sharing, relocating staff to other facilities, and temporary office space rentals and will return to Council in the near future on potential options. The 2024 Operating & Capital Budget includes \$100,000 for office space rental, which is carried forward through 2028 in the fund financial forecasts.

CAPITAL IMPROVEMENTS PLAN UPDATE

Section 5.5 of the City's Financial Policies states:

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

Since the original 2023-2024 Biennial Budget was adopted in November 2022, staff has continuously updated the 2023-2028 Capital Improvements Plan (CIP) based on the latest department input on project timelines, new cost estimates, new projects, and cancelled projects.

Included within this document is a new CIP Summary Table that includes adjustments and represents the new 2023-2028 CIP.

INTERFUND TRANSFERS

The following table summarizes the transfers between funds that are included in the 2024 Operating & Capital Budget.

City of Louisville, Colorado Inter-Fund Transfers Matrix 2024 Recommended Budget						
Transfers Out	Transfers In					Total
	General Fund	Open Space & Parks Fund	Cemetery Fund	Recreation Fund	Capital Projects Fund	
General Fund	\$ -	\$ 1,017,900	\$ 122,220	\$ 1,268,650	\$ -	\$ 2,408,770
Cemetery Perpetual Care Fund	-	-	16,750	-	-	16,750
Historic Preservation	202,790	-	-	-	-	202,790
Capital Projects Fund	-	-	-	153,550	-	153,550
Impact Fee Fund	-	97,330	-	-	215,410	312,740
Total	<u>\$ 202,790</u>	<u>\$ 1,115,230</u>	<u>\$ 138,970</u>	<u>\$ 1,422,200</u>	<u>\$ 215,410</u>	<u>\$ 3,094,600</u>

CITY-WIDE 2024 BUDGET SUMMARY

The following table summarizes the projected fiscal impact of the 2024 Operating & Capital Budget on each fund's revenue, expenditures, and fund balances.

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	\$ 9,608,703	\$ 26,245,805	\$ 26,767,519	[1]	\$ 9,086,990	\$ (521,714)	-5%
	Special Revenue Funds:							
201	Open Space & Parks	1,856,853	4,235,540	5,074,709	[2]	1,017,684	(839,169)	-45%
202	Conservation Trust - Lottery	383,222	311,100	300,100		394,222	11,000	3%
203	Cemetery Perpetual Care	755,443	45,770	17,080		784,133	28,690	4%
204	Cemetery	101,583	215,160	224,478		92,265	(9,318)	-9%
205	PEG Fees	31,751	16,240	25,050		22,941	(8,810)	-28%
206	Parking Improvement	93,799	50	50		93,799	-	0%
207	Historic Preservation	3,629,248	1,059,350	660,153		4,028,445	399,197	11%
208	Recreation	2,484,634	5,741,730	6,177,931	[3]	2,048,434	(436,201)	-18%
	Total Special Revenue Funds	9,448,586	11,624,940	12,479,551		8,593,976	(854,611)	-9%
	Capital Project Funds:							
301	Capital Projects	7,755,034	15,850,367	21,029,188		2,576,213	(5,178,821)	-67%
302	Impact Fee	203,982	326,040	313,040		216,982	13,000	6%
303	Recreation Center Construction	(878)	-	-		(878)	-	
	Total Capital Project Funds	7,958,138	16,176,407	21,342,228		2,792,317	(5,165,821)	-65%
	Debt Service Funds:							
402	Recreation Center Debt Service	1,138,866	1,336,670	1,740,600		734,936	(403,930)	-35%
	Total Debt Service Funds	1,138,866	1,336,670	1,740,600		734,936	(403,930)	-35%
	Enterprise Funds (WC Basis):							
501	Water Utility	17,394,115	7,964,460	19,739,459	[4]	5,619,116	(11,774,999)	-68%
502	Wastewater Utility	535,629	5,190,760	4,858,047	[5]	868,342	332,713	62%
503	Stormwater Utility	840,376	1,413,450	1,042,870	[6]	1,210,956	370,580	44%
510	Solid Waste & Recycling Utility	360,699	1,804,990	1,797,584		368,105	7,406	2%
520	Golf Course	588,547	2,520,220	2,476,243	[7]	632,524	43,977	7%
	Total Enterprise Funds	19,719,366	18,893,880	29,914,203		8,699,043	(11,020,323)	-56%
	Internal Service Funds (WC Basis):							
602	Technology Management	65,971	57,010	75,750		47,231	(18,740)	-28%
603	Fleet Management	222,398	348,740	265,250		305,888	83,490	38%
	Total Internal Service Funds	288,369	405,750	341,000		353,119	64,750	22%
	Total All Funds	\$ 48,162,028	\$ 74,683,452	\$ 92,585,100		\$ 30,260,380	\$ (17,901,648)	-37%
[1] Projected Expenditures Include a Projected Operational "Turnback" of					5.5% , which =	1,417,710		
[2] Projected Expenditures Include a Projected Operational "Turnback" of					6.0% , which =	288,820		
[3] Projected Expenditures Include a Projected Operational "Turnback" of					5.0% , which =	267,000		
[4] Projected Expenditures Include a Projected Operational "Turnback" of					7.0% , which =	346,150		
[5] Projected Expenditures Include a Projected Operational "Turnback" of					7.0% , which =	213,560		
[6] Projected Expenditures Include a Projected Operational "Turnback" of					7.0% , which =	34,970		
[7] Projected Expenditures Include a Projected Operational "Turnback" of					4.0% , which =	98,680		

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

LONG-TERM FINANCIAL PLAN SUMMARY

Section 5.6 of the City's Financial Policies states:

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

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

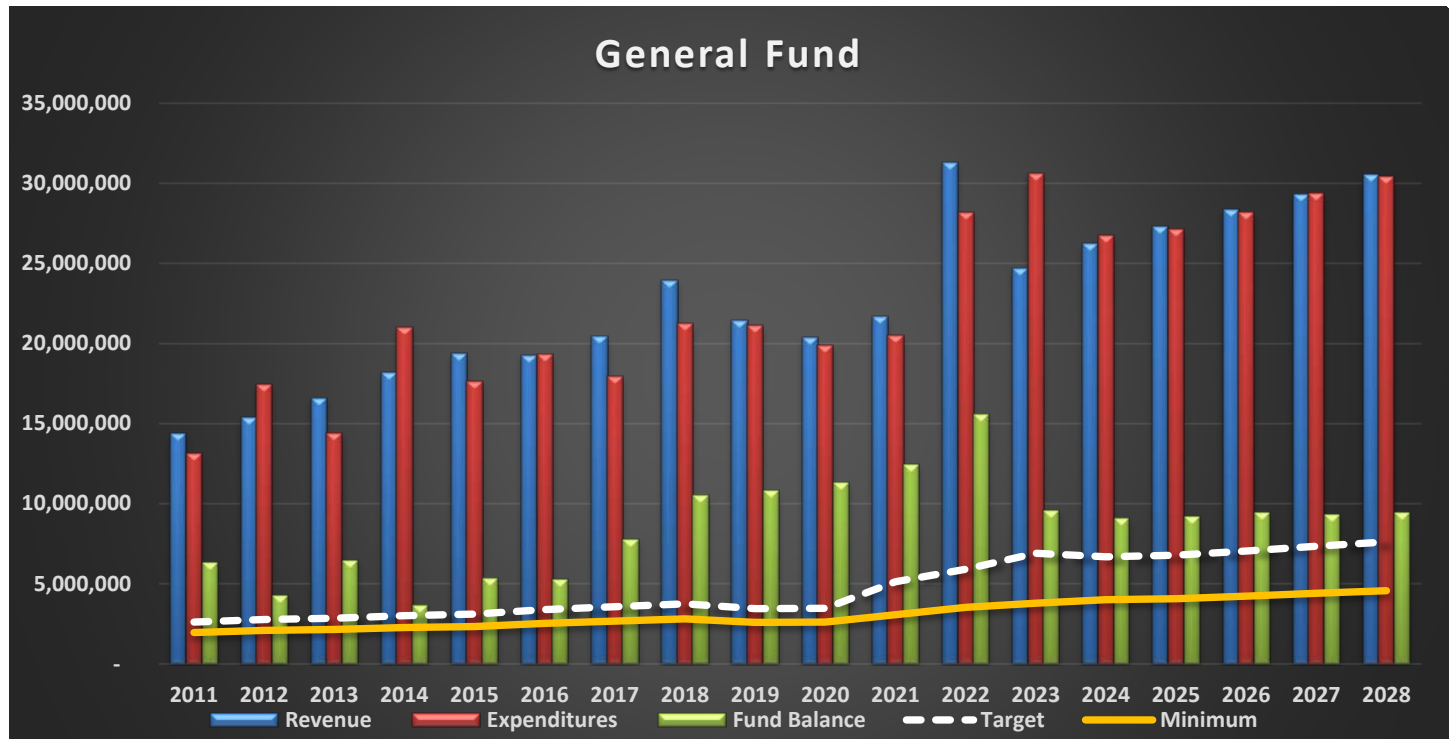
- General Fund;
- Recreation Fund;
- Capital Projects Fund;
- Utility Funds; and
- Golf Course Fund.

The forecasting model uses the 2024 budget as the base year and then applies the revenue assumptions, operating expenditure targets, proposed interfund transfers, and the updated Capital Improvements Plan to project revenue, expenditures, and fund balances (or working capital for proprietary funds) for years 2023 through 2028.

Note: For the Open Space and Parks Fund, a "Status Quo" budget with Parks and OS in the same fund is currently being recommended as a starting point for 2024, this is to ensure seamless operations. Because of the various scenarios of the pending Ballot Measure 2C - running a long-term financial model on the "Status Quo" scenario doesn't yield consumable results. Therefore, no Fund Financial Forecast is being presented for this fund. However, upon the results of the ballot measure and in early 2024, Council will be asked to modify/amend the status quo budget to align with measures outcome

General Fund Long-Term Forecast

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



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

The minimum unrestricted fund balance of the General Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this policy, operating expenditures are defined as all expenditures less any 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 General Fund fund balance is projected to end 2028 with approximately \$9.4 million, while remaining in compliance with both reserve policies, minimum and target.

Open Space & Parks Fund Long-Term Forecast

Note: For the Open Space and Parks Fund, a “Status Quo” budget with Parks and OS in the same fund is currently being recommended as a starting point for 2024, to ensure seamless operations. Because of the various scenarios of the pending Ballot Measure 2C - running a long-term financial model on the “Status Quo” scenario doesn’t yield consumable results. Therefore, no Fund Financial Forecast is being presented for this fund. However, upon the results of the ballot measure and in early 2024, Council will be asked to modify/amend the status quo budget to align with measures outcome

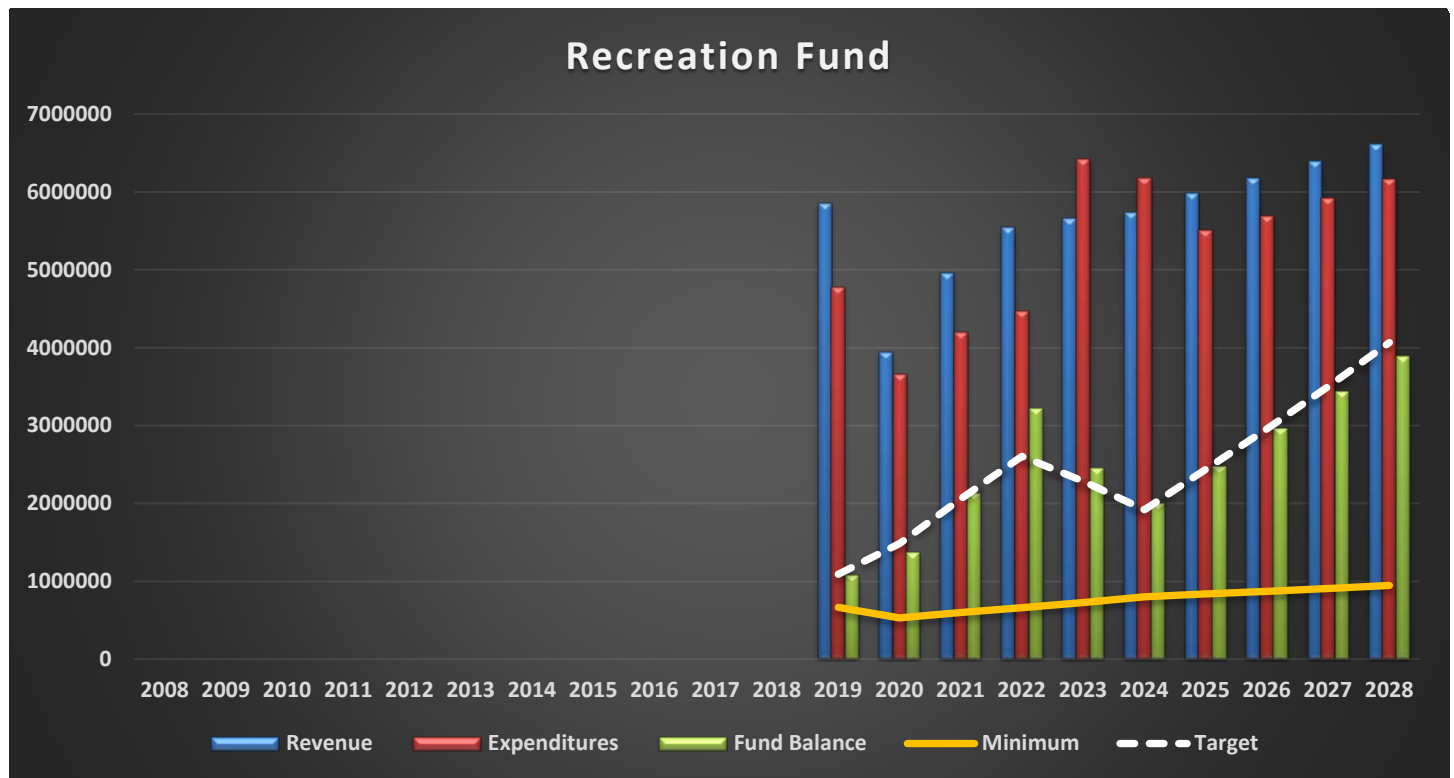
The City’s Reserve Policy for the Open Space & Parks Fund states,

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

The Open Space & Parks Fund requires a recurring annual transfer from the General Fund to fund its operating deficit. This annual transfer will be calculated by taking the amount of funding provided by the General Fund for Parks in 2007 (\$626,900) and inflating that amount on an annual basis by the regional Consumer Price Index for All Urban Consumers. The 2007 funding level for Parks is the starting point for the calculation, since that was the last year that Parks was funded within the General Fund.

Recreation Fund Long-Term Forecast

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



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

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

In addition to maintaining an operating reserve, the Recreation Fund will also maintain a capital asset renewal and replacement reserve. The purpose of this reserve is to accumulate funds for the timely renewal and replacement of Recreation Center and Memory Square Pool assets. The methodology for calculating this reserve will be approved by the Finance Committee.

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.

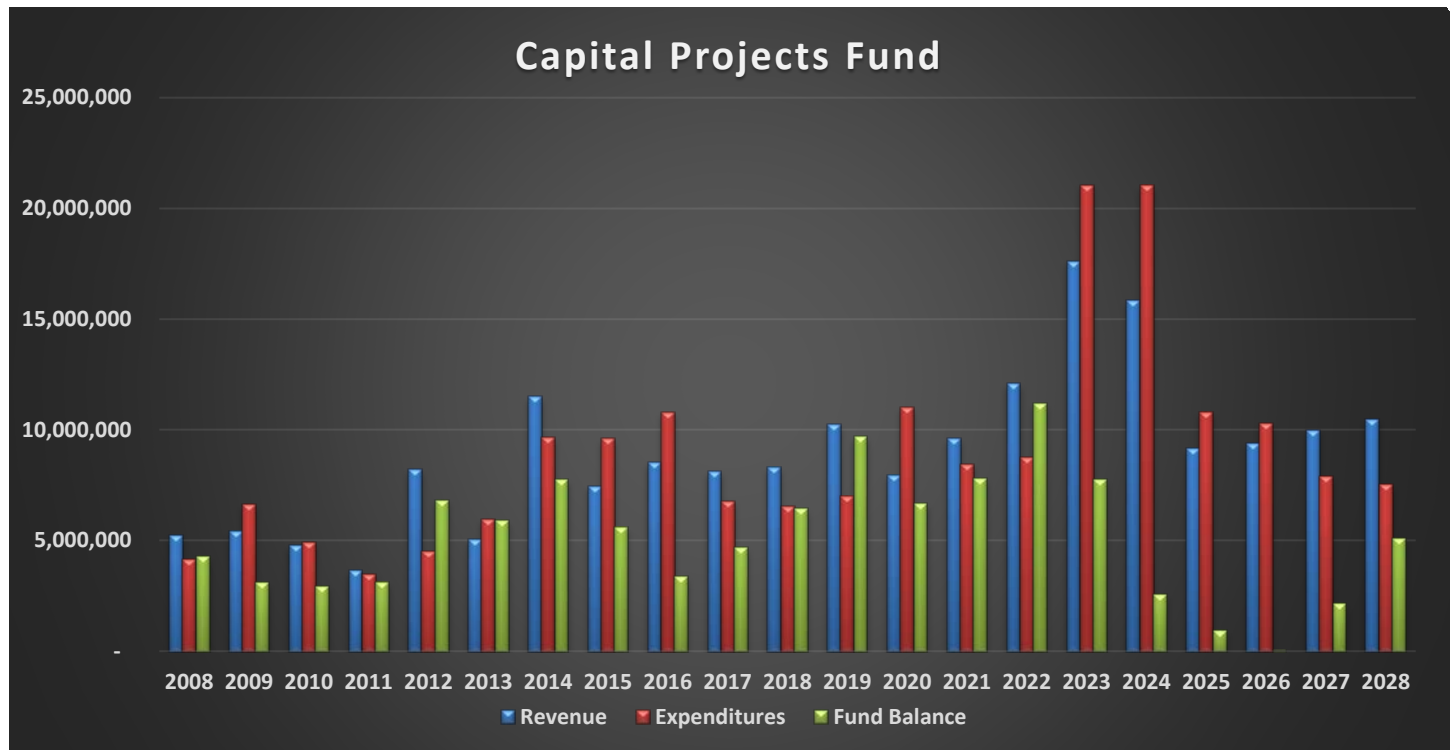
In addition to the annual General Fund transfer towards the annual operating costs, minimum

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 \$2.0 million, which exceeds the capital asset renewal and replacement target of \$1.9 million. The projected Recreation Fund balance at the end of 2028 is \$3.9 million. This is well above the minimum fund balance but is approximately 97% of the capital asset renewal and replacement target.

Capital Projects Fund Long-Term Forecast

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



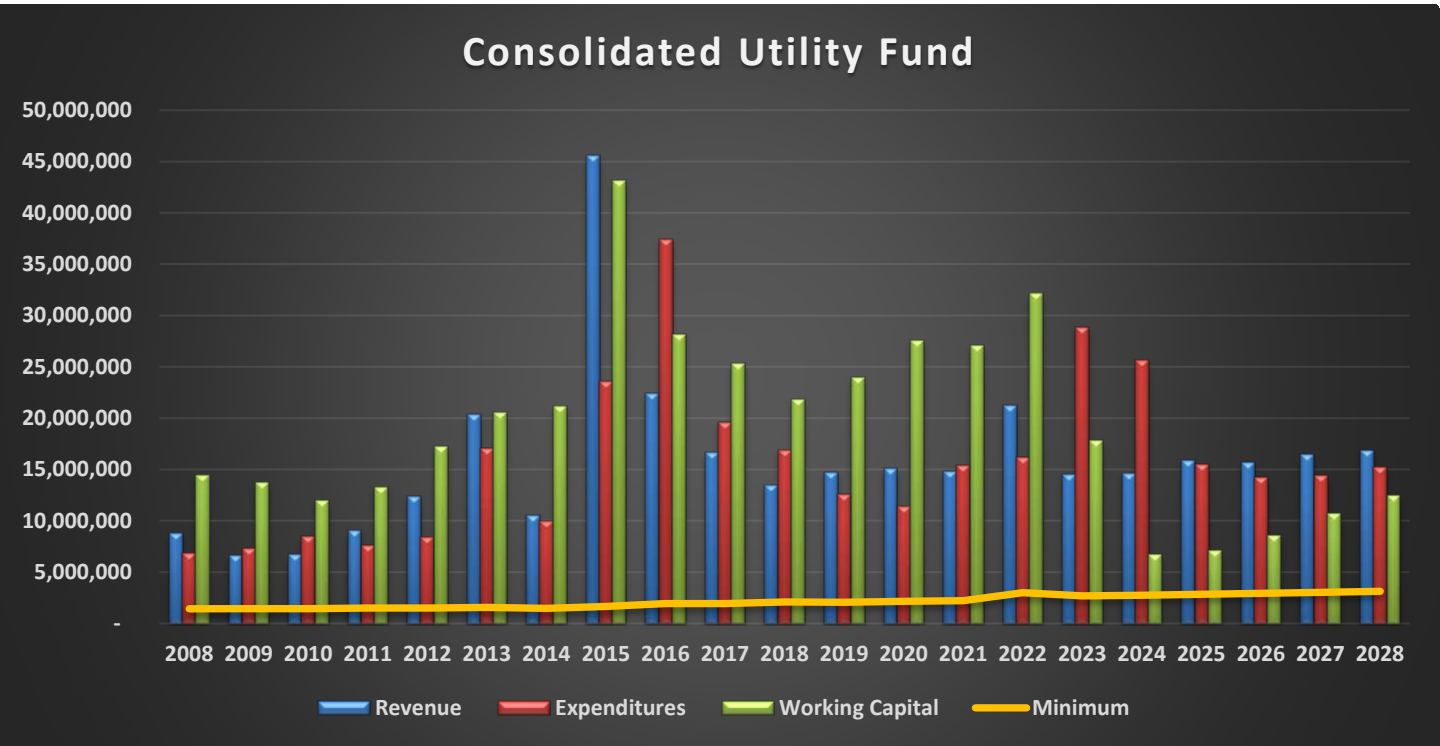
Large fluctuations in revenue, expenditures and fund balances within capital project funds are typical. The City does not have a formal reserve policy for its Capital Projects Fund. However, the City has historically attempted to maintain enough reserves to mitigate current and future risks (revenue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

The projected fund balance at the end of 2028 is approximately \$5.1 million, which staff believes is an adequate balance.

Consolidated Utility Fund Long-Term Forecast

The Consolidated Utility Fund consists of the Water Utility Fund, the Wastewater Utility Fund, and the Storm Water Utility Fund.

Incorporating the revenue assumptions, the operating expenditure targets, and the updated CIP projections outlined in the preceding discussion, the following chart summarizes a history and projection of revenue, expenditures, and reserves (defined as working capital) for the Consolidated Utility Fund.



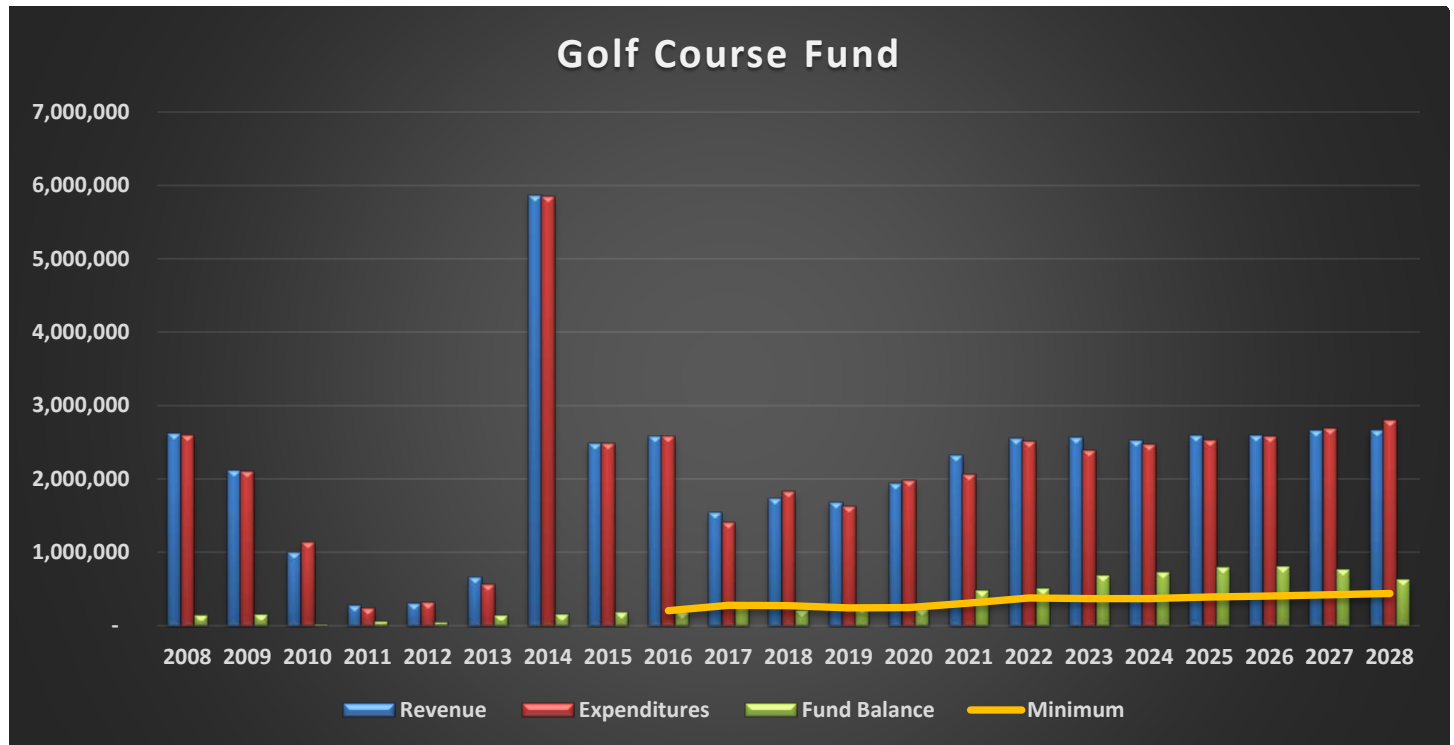
The City’s Reserve Policy for the Utility Funds states,

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

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

Golf Course Fund Long-Term Forecast

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



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 \$631,000. In order to maintain in compliance with the Reserve policy, some future capital projects may need to be funded by Capital Projects Fund.

BUDGET DOCUMENT FORMAT

As previously mentioned, 2024 is the second year of the City's biennial budget process. This current document is meant only to supplement the previously published document by presenting the updated budget amounts and the updated Key Performance Indicators for 2024. Therefore, this document is much less comprehensive than the 2023-2024 Biennial Operating & Capital Budget document that was published in January 2023.

Following this budget message are the following Attachments:

- 2024 Operating & Capital Budget presented by *Fund, Division and Account*
- 2024 Operating & Capital Budget presented by *Program and Sub-Program*
- An updated Summary of the 2023-2028 Capital Improvements Plan

Respectfully submitted,

A handwritten signature in blue ink, consisting of a large, stylized 'J' followed by a series of loops and a final horizontal stroke.

Jeff Durbin
City Manager

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City^{*of*}
Louisville

COLORADO ▪ SINCE 1878

2024 Operating & Capital Budget

By

Program & Sub-Program

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

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Expenditures:				
Transportation	9,825,703	10,242,631	17,318,158	13,985,543
Utilities	14,532,297	15,023,619	27,023,722	25,490,870
Public Safety & Justice	6,450,126	7,489,721	8,737,614	8,689,066
Parks	1,939,789	3,614,624	4,770,289	5,084,237
Open Space & Trails	1,258,347	2,277,066	2,622,156	1,421,142
Recreation	6,162,574	7,030,924	9,904,477	9,362,459
Cultural Services	2,319,002	2,653,029	3,058,693	3,252,074
Community Design	2,025,820	2,495,128	3,537,319	3,295,171
Economic Prosperity	297,356	338,483	414,472	411,127
Administration & Support Services	6,244,018	7,566,463	11,570,996	15,632,722
Total Expenditures	51,055,032	58,731,688	88,957,896	86,624,411
Revenue:				
Transportation	924,781	1,014,895	839,580	878,760
Utilities	16,424,897	22,156,287	16,217,090	16,373,660
Public Safety & Justice	93,764	82,805	58,970	60,000
Parks	1,783,266	1,162,840	2,234,621	1,865,334
Open Space & Trails	1,679,376	2,277,066	2,622,156	1,426,142
Recreation	5,704,592	6,533,015	6,851,260	6,839,750
Cultural Services	390,200	461,866	444,820	421,860
Community Design	2,256,220	4,170,515	2,682,715	2,724,940
Economic Prosperity	133,000	45,000	50,000	60,000
Administration & Support Services	129,601	83,184	84,330	88,000
Total Revenue	29,519,697	37,987,473	32,085,542	30,738,446
Surplus/(Deficiency) of Program				
Revenue over Program Expenditures:				
Transportation	(8,900,922)	(9,227,736)	(16,478,578)	(13,106,783)
Utilities	1,892,600	7,132,668	(10,806,632)	(9,117,210)
Public Safety & Justice	(6,356,362)	(7,406,916)	(8,678,644)	(8,629,066)
Parks	(156,523)	(2,451,784)	(2,535,668)	(3,218,903)
Open Space & Trails	421,029	-	-	5,000
Recreation	(457,982)	(497,909)	(3,053,217)	(2,522,709)
Cultural Services	(1,928,802)	(2,191,163)	(2,613,873)	(2,830,214)
Community Design	230,400	1,675,387	(854,604)	(570,231)
Economic Prosperity	(164,356)	(293,483)	(364,472)	(351,127)
Administration & Support Services	(6,114,417)	(7,483,279)	(11,486,666)	(15,544,722)
Total Surplus/(Deficiency)	(21,535,335)	(20,744,215)	(56,872,354)	(55,885,965)

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 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Financial Stewardship & Asset Management					
Debt Service Ratio (Debt Service Expenditures/Total Operating Expenditures)	%	6	5	6	6
Capital Spending as a Percentage of Total Expenditures	%	16	14	37	20
Bond Rating	Rating	AA+	AA+	AA+	AA+
Reliable Core Services					
Crime Rate for Part 1 and Part 2 Crimes	#	6,561.4	5,095.4	4,799.2	5,000
Response Time for Emergency Response Services from Initial Call	Minutes	2.85	2.97	3.01	2.6
Average Commute Time to Work for Residents	Minutes	23	23.4	23.3	23.3
Community Survey Question: Rating of Overall Appearance of Louisville ¹	% Excellent or Good	91	91	91	90
Community Survey Question: Rating of Ease of Walking in Louisville ¹	% Excellent or Good	91	91	91	95
Miles of Bicycle Paths and Lanes	#	70.8	70.8	72.5	72.5
Percentage of Residential Waste Diverted ²	%	30	40	31	32
Percentage of Commercial Waste Diverted ³	%	24	11	25	26
Community Greenhouse Gas (GHG) Emissions ⁴	MTCO ₂ e	162,865	141,608	153,287	151,754
Community Water Use per Capita	Gallons	140	145	140	139
Vibrant Economic Climate					
City's Unemployment Rate	Rate	4.36	2.30	2.10	2.50
Percentage of City Population Living Below the National Poverty Line	%	6	5.4	5.2	5.2
Regional Area Median Income (AMI) Compared to National AMI	#	N/A*	N/A*	Colorado - \$80,184 National - \$69,717	Colorado - \$80,184 National - \$69,717
Jobs/Housing Ratio	##	1.72	1.72	1.75	1.73
In-City Sales Tax per Capita	\$	634	759	812	848

INDICATOR	UNIT	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Vacancy Rate by Sector	Retail Rate	11.33	12.23	17.7	13.8
	Industrial Rate	9.30	2.40	3.28	6.08
Quality Programs & Amenities					
Number of Cultural Institutions and Sporting Facilities	#	519	519	520	520
Square Feet of Public Indoor Recreation Space per Capita	Sq. ft./Capita	104,000	104,000	104,000	104,000
Engaged Community					
Voter Participation in Last Municipal Election as a Percentage of Registered Voters	%	52.8	46.5	55	55
Percentage of Households with Internet Connections	%	92	92	95	95
Percentage of Households with a Mobile Phone	%	94	94	93	93
New Partnerships with Community Organizations in Boulder County ⁵	#	N/A	N/A	N/A	N/A
Healthy Workforce					
Percentage of Employees with a Performance Review of Exceeds or Higher	%	92.3	94.4	95.0	95.0
Full-Time Employee Attrition Rate	%	11.7	11.3	10.9	10.5
Percentage of Diverse Candidates in Total Applicant Pool for City Jobs ⁵	%	N/A	N/A	N/A	N/A
Marshall Fire Recovery					
Percentage of Homes Rebuilt	%	N/A	N/A	40	70
Notes: ¹ Last employee satisfaction survey was conducted in 2020. Next survey will be conducted in 2023. ² 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. 2022 actual includes Marshall Fire debris. Without Marshall Fire debris removal, residential waste diversion rate is 22%. ³ Commercial waste diversion rate includes all solid waste, recycling, compost and reuse materials reported through Boulder County's ReTRAC database. 2022 actual includes Marshall Fire debris. The significant decrease in diversion is likely due to A1 Organics policy change. ⁴ Based on 2022 Xcel Community Energy Report, which is pending. Measure in MTCO2e includes both residential and commercial/industrial electricity and natural gas usage. Significant decrease likely due to homes lost in the Marshall Fire. ⁵ New metric related to Equity, Diversity & Inclusion. Staff will start compiling data in 2023 for reporting starting in 2024.					

Transportation Key Indicators

Goals

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

INDICATOR		UNIT	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Efficiency						
Average Cost per Snow Event		\$	11,169.38	11,657.77	12,500.00	13,000.00
Cost per Square Foot Maintained of Streetscape		\$	.21	.21	.25	.25
Effectiveness						
Overall Pavement Condition Index (PCI)	Target = 75	#	72	72	72.84	74
Percentage of Street Miles with PCI Score Lower than 35	Target = Less than 1	%	1	1	0.3	0.5
Percentage of Arterials & Collectors with Marked Bicycle Lanes	Target = N/A	%	53	54	55	55
Percentage of Streets with Sidewalks	Target = 100	%	95	95	95	96
Community Survey Question: Rating of Street Maintenance in Louisville ¹	Target = 100	% Excellent or Good	64	64	65	65
Average Response Time per Snow Event	Target = 1HR	Hours	1HR	1HR	1HR	1HR
Community Survey Question: Rating of Snow Removal/Street Sanding ¹	Target = 100	% Excellent or Good	52	52	52	52
Community Survey Question: Rating of Maintenance of Medians & Street Landscaping ¹	Target = 100	% Excellent or Good	86	86	86	86

Notes:

¹Last Citizen Survey was conducted in 2020. Next survey will be conducted in 2024.

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	1,113,266	1,395,637	1,536,747	141,110	10%	1,655,698	118,951	8%
Supplies	214,103	319,884	322,620	2,736	1%	345,175	22,555	7%
Services	1,188,559	1,226,208	1,544,610	318,402	26%	1,163,270	(381,340)	-25%
Capital Outlay	7,309,775	7,300,902	13,914,181	6,613,279	91%	10,821,400	(3,092,781)	-22%
Total Program Expenditures	9,825,703	10,242,631	17,318,158	7,075,527	69%	13,985,543	(3,332,615)	-19%
Expenditures Per Resident	462.32	517.30	861.60	344.30	67%	685.57	(176.03)	-20%
Full-Time Equivalents (FTE's)	13.97	15.23	15.14	(0.09)	-1%	15.51	0.37	2%

Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Highway User Taxes	669,640	621,995	625,190	3,195	1%	606,000	(19,190)	-3%
County Road and Bridge Taxes	63,472	76,019	65,200	(10,819)	-14%	57,350	(7,850)	-12%
Impact Fees - Transportation	191,669	316,881	149,190	(167,691)	-53%	215,410	66,220	44%
Parking Improvement Fee	-	-	-	-	-	-	-	-
Total Program Revenue	924,781	1,014,895	839,580	(175,315)	-17%	878,760	39,180	5%
Surplus/(Deficiency) of Program Revenue over Program Expenditures	(8,900,922)	(9,227,736)	(16,478,578)	(7,250,842)		(13,106,783)	3,371,795	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	297,322	421,852	477,276	55,424	13%	512,954	35,678	7%
Supplies	6,247	7,615	7,330	(285)	-4%	8,250	920	13%
Services	33,490	17,031	27,350	10,319	61%	17,240	(10,110)	-37%
Capital Outlay	1,775,535	546,537	10,000	(536,537)	-98%	-	(10,000)	-100%
Total Sub-Program Expenditures	2,112,594	993,035	521,956	(471,079)	-47%	538,444	16,488	3%
Expenditures Per Resident	99.40	50.15	25.97	(24.19)	-48%	26.39	0.43	2%
Full-Time Equivalents (FTE's)	3.32	4.26	3.48	(0.78)	-18%	3.53	0.05	1%

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	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 Expenditures	(2,112,594)	(993,035)	(521,956)	471,079		(538,444)	(16,488)	

Note:

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	344,717	445,824	459,727	13,903	3%	489,299	29,572	6%
Supplies	104,038	127,288	175,800	48,512	38%	188,475	12,675	7%
Services	946,290	687,231	1,217,010	529,779	77%	863,580	(353,430)	-29%
Capital Outlay	5,446,615	6,695,886	11,154,333	4,458,447	67%	9,939,000	(1,215,333)	-11%
Total Sub-Program Expenditures	6,841,660	7,956,229	13,006,870	5,050,641	63%	11,480,354	(1,526,516)	-12%
Expenditures Per Resident	321.92	401.83	647.11	245.28	61%	562.76	(84.35)	-13%
Full-Time Equivalents (FTE's)	4.80	4.80	5.08	0.28	0.05833	5.18	0.10	2%

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Highway User Taxes	669,640	621,995	625,190	3,195	1%	606,000	(19,190)	-3%
County Road and Bridge Taxes	63,472	76,019	65,200	(10,819)	-14%	57,350	(7,850)	-12%
Impact Fees - Transportation	191,669	316,881	149,190	(167,691)	-53%	215,410	66,220	44%
Parking Improvement Fee	-	-	-	-	-	-	-	-
Total Sub-Program Revenue	924,781	1,014,895	839,580	(175,315)	-17%	878,760	39,180	5%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	(5,916,879)	(6,941,334)	(12,167,290)	(5,225,956)		(10,601,594)	1,565,696	

Note:

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

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	258,888	275,310	323,212	47,902	17%	365,831	42,619	13%
Supplies	11,732	18,433	22,050	3,617	20%	24,850	2,800	13%
Services	172,426	255,402	270,390	14,988	6%	247,390	(23,000)	-9%
Capital Outlay	50,000	37,953	2,694,848	2,656,895	7000%	862,400	(1,832,448)	-68%
Total Sub-Program Expenditures	493,046	587,098	3,310,500	2,723,402	464%	1,500,471	(1,810,029)	-55%
Expenditures Per Resident	23.20	29.65	164.70	135.05	455%	73.55	(91.15)	-55%
Full-Time Equivalents (FTE's)	3.08	3.30	3.56	0.26	8%	3.83	0.27	8%

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	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 Expenditures	(493,046)	(587,098)	(3,310,500)	(2,723,402)		(1,500,471)	1,810,029	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	212,339	252,651	276,532	23,881	9%	287,614	11,082	4%
Supplies	91,589	126,639	117,090	(9,549)	-8%	123,250	6,160	5%
Services	34,054	24,917	24,410	(507)	-2%	28,760	4,350	18%
Capital Outlay	37,625	20,526	55,000	34,474	168%	20,000	(35,000)	-64%
Total Sub-Program Expenditures	375,607	424,733	473,032	48,299	11%	459,624	(13,408)	-3%
Expenditures Per Resident	17.67	21.45	23.53	2.08	10%	22.53	(1.00)	-4%
Full-Time Equivalents (FTE's)	2.77	2.87	3.02	0.15	5%	2.97	(0.05)	-2%

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	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 Expenditures	(375,607)	(424,733)	(473,032)	(48,299)		(459,624)	13,408	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	-	-	-	-		-	-	
Supplies	497	39,909	350	(39,559)	-99%	350	-	0%
Services	2,299	241,627	5,450	(236,177)	-98%	6,250	800	15%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	2,796	281,536	5,800	(275,736)	-98%	6,600	800	14%
Expenditures Per Resident	0.13	14.22	0.29	(13.93)	-98%	0.32	0.03	12%
Full-Time Equivalents (FTE's)	-	-	-	-		-	-	

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	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 Expenditures	(2,796)	(281,536)	(5,800)	275,736		(6,600)	(800)	

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Utilities Key Indicators

Goals

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

INDICATOR		UNIT	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Workload						
Annual Potable Water Produced		Gallons	1,249,049,000	1,033,258,000	1,200,000,000	1,200,000,000
Efficiency						
Cost per Ton Sent to Landfill		\$	402	398	418	439
Treatment Cost per 1,000 Gallons of Wastewater		\$	1.33	1.54	1.60	1.60
Energy Cost per Million Gallons per Day Billed		\$	102.76	105.25	124	128
Effectiveness						
Community Survey Question: Rating of Solid Waste/Trash Services ¹	Target = 100	% Excellent or Good	45	45	45	45
Community Survey Question: Rating of Fees for Water/Sewer/Trash ¹	Target = 100	% Excellent or Good	70	70	70	70
Community Survey Question: Rating of Storm Drainage (Flooding Management) ¹	Target = 100	% Excellent or Good	88	88	88	88
Community Survey Question: Rating of Wastewater (Sewage System) ¹	Target = 100	% Excellent or Good	91	91	91	91
Community Survey Question: Rating of Quality of Louisville Water ¹	Target = 100	% Excellent or Good	88	88	88	88
Notes: ¹ Last Citizen Survey was conducted in 2020. Next survey will be conducted in 2024.						

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	3,154,811	3,626,785	3,851,819	225,034	6%	4,304,069	452,250	12%
Supplies	576,459	1,573,093	795,690	(777,403)	-49%	833,801	38,111	5%
Services	4,318,363	5,826,417	5,204,535	(621,882)	-11%	5,150,000	(54,535)	-1%
Capital Outlay	6,482,664	3,997,324	17,171,678	13,174,354	330%	15,203,000	(1,968,678)	-11%
Total Program Expenditures	14,532,297	15,023,619	27,023,722	12,000,103	80%	25,490,870	(1,532,852)	-6%
Full-Time Equivalents (FTE's)	37.160	36.210	34.560	(1.650)	-5%	40.202	5.642	16%

Program Revenue

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Grant Revenue	5,000	285	-	(285)	-100%	250,000	250,000	
User Fees	13,036,598	12,356,432	12,581,910	225,478	2%	14,178,120	1,596,210	13%
Tap Fees	3,140,264	2,077,713	2,978,040	900,327	43%	1,376,000	(1,602,040)	-54%
Other Revenue	243,035	7,721,857	657,140	(7,064,717)	-91%	569,540	(87,600)	-13%
Total Program Revenue	16,424,897	22,156,287	16,217,090	(5,939,197)	-27%	16,373,660	156,570	1%
Surplus/(Deficiency) of Program Revenue over Program Expenditures	1,892,600	7,132,668	(10,806,632)	(17,939,300)		(9,117,210)	1,689,422	
Surplus/(Deficiency) Per Resident	90.46	339.18	(510.49)	(849.68)		(426.56)	83.94	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	1,783,783	1,996,401	2,038,631	42,230	2%	2,240,368	201,737	10%
Supplies	443,899	1,393,491	600,110	(793,381)	-57%	605,031	4,921	1%
Services	1,540,203	3,021,118	2,318,970	(702,148)	-23%	2,097,220	(221,750)	-10%
Capital Outlay	5,707,394	3,583,516	8,358,976	4,775,460	133%	14,152,500	5,793,524	69%
Total Sub-Program Expenditures	9,475,279	9,994,526	13,316,687	3,322,161	33%	19,095,119	5,778,432	43%
Full-Time Equivalents (FTE's)	20.78	20.59	18.53	(2.06)	-10%	21.21	2.68	14%

Sub-Program Revenue [1]								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Grant Revenue	5,000	285	-	(285)	-100%	-	-	
Water User Fees	6,207,178	6,005,367	5,890,000	(115,367)	-2%	6,393,520	503,520	9%
Water Tap Fees	2,970,969	1,928,545	2,689,000	760,455	39%	1,177,000	(1,512,000)	-56%
Other Water Utility Revenue	190,562	7,596,660	508,570	(7,088,090)	-93%	393,940	(114,630)	-23%
Total Sub-Program Revenue	9,373,709	15,530,857	9,087,570	(6,443,287)	-41%	7,964,460	(1,123,110)	-12%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	(101,570)	5,536,331	(4,229,117)	(9,765,448)		(11,130,659)	(6,901,542)	
Surplus/(Deficiency) Per Resident	(4.79)	260.75	(198.99)	(459.74)		(523.20)	(324.22)	

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.

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	1,020,273	1,231,813	1,390,086	158,273	13%	1,595,582	205,496	15%
Supplies	128,674	169,244	186,750	17,506	10%	217,305	30,555	16%
Services	1,132,225	1,194,396	1,171,905	(22,491)	-2%	1,235,170	63,265	5%
Capital Outlay	587,338	328,451	6,781,196	6,452,745	1965%	735,500	(6,045,696)	-89%
Total Sub-Program Expenditures	2,868,510	2,923,904	9,529,937	6,606,033	226%	3,783,557	(5,746,380)	-60%
Full-Time Equivalents (FTE's)	12.88	12.31	12.63	0.32	3%	15.09	2.46	19%

Sub-Program Revenue [1]								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Wastewater User Fees	4,255,953	3,769,712	3,967,410	197,698	5%	4,845,500	878,090	22%
Wastewater Tap Fees	169,295	149,168	289,040	139,872	94%	199,000	(90,040)	-31%
Other Wastewater Utility Revenue	46,923	114,492	125,780	11,288	10%	146,260	20,480	16%
Total Sub-Program Revenue	4,472,171	4,033,372	4,382,230	348,858	9%	5,190,760	808,530	18%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	1,603,661	1,109,468	(5,147,707)	(6,257,175)		1,407,203	6,554,910	
Surplus/(Deficiency) Per Resident	75.59	52.25	(242.21)	(294.47)		66.15	308.36	

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.

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	275,960	327,235	341,381	14,146	4%	372,085	30,704	9%
Supplies	3,886	10,349	3,830	(6,519)	-63%	5,465	1,635	43%
Services	65,923	119,792	121,160	1,368	1%	122,060	900	1%
Capital Outlay	187,932	85,357	2,031,506	1,946,149	2280%	315,000	(1,716,506)	-84%
Total Sub-Program Expenditures	533,701	542,733	2,497,877	1,955,144	360%	814,610	(1,683,267)	-67%
Full-Time Equivalents (FTE's)	2.93	2.74	2.77	0.03	1%	3.17	0.40	15%

Sub-Program Revenue [1]

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Storm Water Permit Fees	2,791	600	2,000	1,400	233%	2,000	-	0%
Grant Revenue	-	-	-	-	-	250,000	250,000	-
Storm Water User Fees	1,017,107	953,798	1,012,270	58,472	6%	1,141,900	129,630	13%
Other Storm Water Utility Revenue	3,180	11,472	15,120	3,648	32%	19,550	4,430	29%
Total Sub-Program Revenue	1,023,078	965,870	1,029,390	63,520	7%	1,413,450	384,060	37%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	489,377	423,137	(1,468,487)	(1,891,624)		598,840	2,067,327	
Surplus/(Deficiency) Per Resident	23.07	19.93	(69.10)	(89.02)		28.15	97.24	

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.

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	74,795	71,336	81,721	10,385	15%	96,034	14,313	18%
Supplies	-	9	5,000	4,991	55456%	6,000	1,000	20%
Services	1,580,012	1,491,111	1,592,500	101,389	7%	1,695,550	103,050	6%
Capital Outlay	-	-	-	-	-	-	-	-
Total Sub-Program Expenditures	1,654,807	1,562,456	1,679,221	116,765	7%	1,797,584	118,363	7%
Full-Time Equivalents (FTE's)	0.57	0.57	0.63	0.06	11%	0.73	0.10	15%

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Solid Waste User Fees	1,331,122	1,407,948	1,487,430	79,482	6%	1,571,600	84,170	6%
Solid Waste Administration Fees	143,912	147,672	147,500	(172)	0%	147,500	-	0%
Hazardous Waste Fees	74,819	64,260	72,300	8,040	13%	72,300	-	0%
Other Fees	6,507	7,675	5,000	(2,675)	-35%	5,800	800	16%
Other Solid Waste Utility Revenue	(421)	(1,367)	5,670	7,037	-515%	7,790	2,120	37%
Total Sub-Program Revenue	1,555,939	1,626,188	1,717,900	91,712	6%	1,804,990	87,090	5%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	(98,868)	63,732	38,679	(25,053)		7,406	(31,273)	
Surplus/(Deficiency) Per Resident	(4.66)	3.00	1.82	(1.18)		0.35	(1.47)	

Public Safety Key Indicators

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.

INDICATOR		UNIT	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Workload						
Number of Calls for Service and Officer-Initiated Activity		#	14,089	12,916	13,464	14,000
Efficiency						
Percentage of Code Enforcement Cases Brought into Voluntary Compliance		%	93.37	91.2	91.2	92
Average Time for Resolution of Cases at Municipal Court		Days	50	50	50	50
Effectiveness						
Community Survey Question: Rating of Municipal Code Enforcement Issues ¹	Target = 100	% Excellent or Good	72	72	72	72
Customer Rating Survey Question: Satisfaction with Municipal Court ¹	Target = 5	Rating 1 to 5	5	5	5	5
Community Survey Question: Rating of Communication Regularly with Community Members ¹	Target = 100	% Excellent or Good	69	69	69	69
Community Survey Question: Rating of Overall Performance of Louisville Police Department ¹	Target = 100	% Excellent or Good	88	88	88	88
Community Survey Question: Rating of Visibility of Patrol Cars ¹	Target = 100	% Excellent or Good	89	89	89	89
Notes: ¹ Last Citizen Survey was conducted in 2020. Next survey will be conducted in 2024.						

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	4,795,294	5,247,784	6,126,674	878,890	17%	6,358,014	231,340	4%
Supplies	172,783	203,556	377,690	174,134	86%	400,530	22,840	6%
Services	973,263	1,603,246	945,150	(658,096)	-41%	1,186,522	241,372	26%
Capital Outlay	508,786	435,135	1,288,100	852,965	196%	744,000	(544,100)	-42%
Total Program Expenditures	6,450,126	7,489,721	8,737,614	1,247,893	17%	8,689,066	(48,548)	-1%
Expenditures Per Resident	303.49	378.27	434.71	56.44	15%	425.93	(8.77)	-2%
Full-Time Equivalents (FTE's)	50.03	51.03	45.60	(5.43)	-11%	46.93	1.33	3%

Program Revenue

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	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	82,805	58,970	(23,835)	-29%	60,000	1,030	2%
Total Program Revenue	93,764	82,805	58,970	-	0%	60,000	1,030	2%
Surplus/(Deficiency) of Program Revenue over Program Expenditures	(6,356,362)	(7,406,916)	(8,678,644)	(1,247,893)		(8,629,066)	49,578	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	4,482,590	4,920,151	5,772,986	852,835	17%	5,976,292	203,306	4%
Supplies	160,598	180,667	345,100	164,433	91%	366,940	21,840	6%
Services	744,089	1,391,257	680,730	(710,527)	-51%	909,372	228,642	34%
Capital Outlay	493,848	422,588	1,005,587	582,999	138%	170,000	(835,587)	-83%
Total Sub-Program Expenditures	5,881,125	6,914,663	7,804,403	889,740	13%	7,422,604	(381,799)	-5%
Expenditures Per Resident	276.72	349.23	388.28	39.05	11%	363.85	(24.43)	-6%
Full-Time Equivalents (FTE's)	45.73	47.73	42.13	(5.60)	-12%	43.38	1.25	3%

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	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 Expenditures	(5,856,325)	(6,914,663)	(7,804,403)	(889,740)		(7,422,604)	381,799	

Note:

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

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	131,057	122,889	146,883	23,994	20%	153,599	6,716	5%
Supplies	4,408	5,708	12,350	6,642	116%	12,350	-	0%
Services	11,798	15,507	17,550	2,043	13%	19,550	2,000	11%
Capital Outlay	-	-	-	-	-	-	-	-
Total Sub-Program Expenditures	147,263	144,104	176,783	32,679	23%	185,499	8,716	5%
Expenditures Per Resident	6.93	7.28	8.80	1.52	21%	9.09	0.30	3%
Full-Time Equivalents (FTE's)	2.42	1.42	1.59	0.17	12%	1.59	(0.00)	0%

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	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 Expenditures	(147,263)	(144,104)	(176,783)	(32,679)		(185,499)	(8,716)	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	148,192	166,302	168,311	2,009	1%	181,148	12,837	8%
Supplies	1,747	11,205	15,370	4,165	37%	16,370	1,000	7%
Services	107,095	90,869	98,750	7,881	9%	100,250	1,500	2%
Capital Outlay	-	-	-	-	-	-	-	-
Total Sub-Program Expenditures	257,034	268,376	282,431	14,055	5%	297,768	15,337	5%
Expenditures Per Resident	12.09	13.55	14.05	0.50	4%	14.60	0.55	4%
Full-Time Equivalents (FTE's)	1.52	1.52	1.52	-	0%	1.52	-	0%

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Court Fines	68,964	82,805	58,970	(23,835)	-29%	60,000	1,030	2%
Total Sub-Program Revenue	68,964	82,805	58,970	(23,835)	-29%	60,000	1,030	2%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	(188,070)	(185,571)	(223,461)	(37,890)		(237,768)	(14,307)	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	33,455	38,442	38,494	52	0%	46,975	8,481	22%
Supplies	6,030	5,976	4,870	(1,106)	-19%	4,870	-	0%
Services	110,281	105,613	148,120	42,507	40%	157,350	9,230	6%
Capital Outlay	14,938	12,547	282,513	269,966	2152%	574,000	291,487	103%
Total Sub-Program Expenditures	164,704	162,578	473,997	311,419	192%	783,195	309,198	65%
Expenditures Per Resident	7.75	8.21	23.58	15.37	187%	38.39	14.81	63%
Full-Time Equivalents (FTE's)	0.36	0.36	0.36	-	0%	0.44	0.08	22%

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	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 Expenditures	(164,704)	(162,578)	(473,997)	(269,966)		(783,195)	(309,198)	

Parks Key Indicators

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.

INDICATOR		UNIT	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Workload						
Acres of Park per Capita		#	17	17	17	17
Efficiency						
Average Cost to Inter at Cemetery		\$	1,330	1,330	1,450	1,450
Parks Expenditures per Acre		\$	4,285	4,285	4,800	4,800
Effectiveness						
Community Survey Question: Rating of Maintenance of Louisville Cemetery ¹	Target = 100	% Excellent or Good	87	87	87	87
Community Survey Question: Rating of Overall Performance of Parks Division ¹	Target = 100	% Excellent or Good	92	92	92	92
Notes: ¹ Last Citizen Survey was conducted in 2020. Next survey will be conducted in 2024.						

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	967,818	1,059,352	1,464,926	405,574	38%	1,578,380	113,454	8%
Supplies	86,946	110,068	126,130	16,062	15%	154,080	27,950	22%
Services	713,466	1,073,575	976,090	(97,485)	-9%	1,037,390	61,300	6%
Capital Outlay	171,559	1,371,629	2,203,143	831,514	61%	2,314,387	111,244	5%
Total Program Expenditures	1,939,789	3,614,624	4,770,289	1,155,665	32%	5,084,237	313,948	7%
Expenditures Per Resident	91.27	182.56	237.33	54.77	30%	249.23	11.90	5%
Full-Time Equivalents (FTE's) [2]	23.490	22.360	23.790	1.430	6%	23.104	(0.686)	-3%

Program Revenue [3]

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Allocation of:								
Sales & Use Taxes (0.375%)	1,277,158	492,802	1,628,701	1,135,899	230%	1,318,094	(310,607)	-19%
Arborist Licenses	840	840	840	-	0%	720	(120)	-14%
Boat Permits	4,481	3,690	7,200	3,510	95%	3,000	(4,200)	-58%
Capital Grants	-	-	-	-	-	60,000	60,000	
State Lottery Proceeds	252,699	270,769	265,570	(5,199)	-2%	248,660	(16,910)	-6%
Other Restricted Revenue (CT-LF)	3,589	3,589	-	(3,589)	-100%	2,440	2,440	
Impact Fees - Parks & Trails	77,120	176,096	197,500	21,404	12%	97,330	(100,170)	-51%
Burial Permits	29,425	67,394	32,060	(35,334)	-52%	33,760	1,700	5%
Burial Fees	48,225	39,200	41,450	2,250	6%	41,760	310	1%
Other Cemetery Revenue	57	(630)	540	1,170	-186%	640	100	19%
Total Program Revenue	1,783,266	1,162,840	2,234,621	1,071,781	92%	1,865,334	(369,287)	-17%
Surplus/(Deficiency) of Program Revenue over Program Expenditures	(156,523)	(2,451,784)	(2,535,668)	(83,884)		(3,218,903)	(683,235)	

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.

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	872,917	953,417	1,353,936	400,519	42%	1,458,701	104,765	8%
Supplies	81,018	106,818	116,600	9,782	9%	142,400	25,800	22%
Services	596,760	952,090	818,750	(133,340)	-14%	883,610	64,860	8%
Capital Outlay	131,028	1,367,419	2,193,143	825,724	60%	2,304,387	111,244	5%
Total Sub-Program Expenditures	1,681,723	3,379,744	4,482,429	1,102,685	33%	4,789,098	306,669	7%
Expenditures Per Resident	79.13	170.69	223.01	52.31	31%	234.76	11.75	5%
Full-Time Equivalents (FTE's)	22.31	21.13	22.54	22.72	108%	22.31	(0.23)	-1%

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Allocation of:								
Sales & Use Taxes (0.375%)	1,277,158	492,802	1,628,701	1,135,899	230%	1,318,094	(310,607)	-19%
Other Restricted Revenue (OS&PF)	89,672	109,090	60,760	(48,330)	-44%	58,930	(1,830)	-3%
Arborist Licenses	840	840	840	-	0%	720	(120)	-14%
Boat Permits	4,481	3,690	7,200	3,510	95%	3,000	(4,200)	-58%
Capital Grants	-	-	-	-		60,000	60,000	
State Lottery Proceeds	252,699	270,769	265,570	(5,199)	-2%	248,660	(16,910)	-6%
Other Restricted Revenue (CT-LF)	3,589	3,589	-	(3,589)	-100%	2,440	2,440	
Impact Fees - Parks & Trails	77,120	176,096	197,500	21,404	12%	97,330	(100,170)	-51%
Total Sub-Program Revenue	1,705,559	1,056,876	2,160,571	1,103,695	104%	1,789,174	(371,397)	-17%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	23,836	(2,322,868)	(2,321,858)	1,010		(2,999,924)	(678,066)	

Note:

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

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	84,196	97,776	101,870	4,094	4%	73,878	(27,992)	-27%
Supplies	2,016	2,138	6,600	4,462	209%	8,750	2,150	33%
Services	103,210	105,165	136,710	31,545	30%	132,150	(4,560)	-3%
Capital Outlay	40,531	4,210	10,000	5,790	138%	10,000	-	0%
Total Sub-Program Expenditures	229,953	209,289	255,180	45,891	22%	224,778	(30,402)	-12%
Expenditures Per Resident	10.82	10.57	12.70	2.13	20%	11.02	(1.68)	-13%
Full-Time Equivalents (FTE's)	1.18	1.23	1.25	0.02	2%	0.73	(0.52)	-41%
Sub-Program Revenue [1]								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Burial Permits	29,425	67,394	32,060	(35,334)	-52%	33,760	1,700	5%
Burial Fees	48,225	39,200	41,450	2,250	6%	41,760	310	1%
Other Cemetery Revenue	57	(630)	540	1,170	-186%	640	100	19%
Total Sub-Program Revenue	77,707	105,964	74,050	(31,914)	-30%	76,160	2,110	3%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	(152,246)	(103,325)	(181,130)	(77,805)		(148,618)	32,512	

Note:

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

Open Space & Trails Key Indicators

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.

INDICATOR		UNIT	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Effectiveness						
Number of Acres/Parcels Acquired ¹	Target = N/A	#	1919.81	1919.81	1919.81	1919.81
Average Number of Participants per Education Program	Target = 20	#	17	17	16	17
Volunteer Hours Donated ²	Target = 950	#	902.75	1,100.75	900	950
Percentage of Acres with Active Weed Management ³	Target = 25	%	56.4	28.6	30	30
Community Survey Question: Rating of Maintenance of Open Space	Target = 70	% Excellent or Good	90	90	90	90
Community Survey Question: Rating of Maintenance of Trail System	Target = 95	% Excellent or Good	95	96	98	98
Notes: ¹ Target is less geared towards specific acreage and more around evaluation and prospective property prioritization, available parcels, funding, etc. ² Volunteer hours donated increased in 2022 due to additional volunteer events following the Marshall Fire and also volunteer projects with the VOLOCity program and Louisville Elementary School, which are not available in 2023. ³ Acres of active weed management includes chemical and mechanical (including grazing) control efforts. Additional management efforts including monitoring, cultural, and biological control have not been captured in this acreage.						

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	735,266	689,714	875,250	185,536	27%	921,430	46,180	5%
Supplies	24,240	22,322	26,180	3,858	17%	29,730	3,550	14%
Services	64,627	125,828	197,470	71,642	57%	364,982	167,512	85%
Capital Outlay	434,214	1,439,202	1,523,256	84,054	6%	105,000	(1,418,256)	-93%
Total Program Expenditures	1,258,347	2,277,066	2,622,156	345,090	15%	1,421,142	(1,201,014)	-46%
Expenditures Per Resident	59.21	115.00	130.46	15.45	13%	66.80	(63.65)	-49%
Full-Time Equivalents (FTE's) [2]	8.99	10.09	10.13	0.04	0%	10.20	0.07	1%

Program Revenue [3]

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Allocation of:								
Sales & Use Taxes (0.375%)	1,231,658	2,277,066	1,222,156	(1,054,910)	-46%	1,421,142	198,986	16%
Operational Grants	21,594	-	1,400,000	1,400,000		5,000	(1,395,000)	-100%
Capital Grants	-	-	-	-		-	-	
Land Dedication Fees	426,124	-	-	-		-	-	
Total Program Revenue	1,679,376	2,277,066	2,622,156	345,090	15%	1,426,142	(1,196,014)	-46%
Surplus/(Deficiency) of Program Revenue over Program Expenditures	421,029	-	-	-		5,000	5,000	

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.

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	5,057	3,395	4,670	1,275	38%	5,703	1,033	22%
Supplies	-	-	-	-		-	-	
Services	38	18	10,010	9,992	55511%	40,010	30,000	300%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	5,095	3,413	14,680	11,267	330%	45,713	31,033	211%
Expenditures Per Resident	0.24	0.17	0.73	0.56	324%	2.15	1.42	194%
Full-Time Equivalentents (FTE's)	0.03	0.03	0.03	-	0%	0.04	0.01	33%

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Allocation of:								
Sales & Use Taxes (0.375%)	-	3,413	14,680	11,267	330%	45,713	31,033	211%
Land Dedication Fees	426,124	-	-	-		-	-	
Total Sub-Program Revenue	426,124	3,413	14,680	11,267	330%	45,713	31,033	211%
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	421,029	-	-	-		-	-	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	339,136	357,708	456,430	98,722	28%	494,541	38,111	8%
Supplies	18,845	16,862	21,510	4,648	28%	24,704	3,194	15%
Services	57,237	110,534	172,840	62,306	56%	294,438	121,598	70%
Capital Outlay	207,430	19,538	40,000	20,462	105%	-	(40,000)	-100%
Total Sub-Program Expenditures	622,648	504,642	690,780	186,138	37%	813,683	122,903	18%
Expenditures Per Resident	29.30	25.49	34.37	8.88	35%	38.25	3.88	11%
Full-Time Equivalents (FTE's)	5.41	5.47	5.49	0.02	0%	5.65	0.160	3%

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Allocation of:								
Sales & Use Taxes (0.375%)	601,054	504,642	-	(504,642)	-100%	813,683	813,683	0%
Operational Grants	21,594	-	1,400,000	1,400,000		5,000	(1,395,000)	-100%
Total Sub-Program Revenue	622,648	504,642	1,400,000	895,358	177%	818,683	(581,317)	-42%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	-	-	709,220	709,220		5,000	(704,220)	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	242,253	211,261	247,937	36,676	17%	274,989	27,052	11%
Supplies	4,000	2,931	3,450	519	18%	3,690	240	7%
Services	4,701	5,564	4,860	(704)	-13%	17,040	12,180	251%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	250,954	219,756	256,247	36,491	17%	295,719	39,472	15%
Expenditures Per Resident	11.81	11.10	12.75	1.65	15%	13.90	1.15	9%
Full-Time Equivalents (FTE's)	1.96	3.00	3.00	-	0%	3.15	0.15	5%

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Allocation of:								
Sales & Use Taxes (0.375%)	250,954	219,756	256,247	36,491	17%	295,719	39,472	15%
Total Sub-Program Revenue	250,954	219,756	256,247	36,491	17%	295,719	39,472	15%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	-	-	-	-		-	-	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	148,820	117,350	166,213	48,863	42%	146,197	(20,016)	-12%
Supplies	1,395	2,529	1,220	(1,309)	-52%	1,336	116	10%
Services	2,651	9,712	9,760	48	0%	13,494	3,734	38%
Capital Outlay	226,784	1,419,664	1,483,256	63,592	4%	105,000	(1,378,256)	-93%
Total Sub-Program Expenditures	379,650	1,549,255	1,660,449	111,194	7%	266,027	(1,394,422)	-84%
Expenditures Per Resident	17.86	78.25	82.61	4.36	6%	12.50	(70.10)	-85%
Full-Time Equivalents (FTE's)	1.59	1.59	1.61	0.02	1%	1.36	(0)	-16%

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Allocation of:								
Sales & Use Taxes (0.375%)	379,650	1,549,255	951,229	(598,026)	-39%	266,027	(685,202)	-72%
Capital Grants	-	-	-	-		-	-	
Total Sub-Program Revenue	379,650	1,549,255	951,229	(598,026)	-39%	266,027	(685,202)	-72%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	-	-	(709,220)	(709,220)		-	709,220	

Recreation Key Indicators

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.

INDICATOR		UNIT	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Efficiency						
Average Cost Recovery Rate for Youth Classes & Programs		\$/Class or Program	31.23 sports 88% general	36.32 sports 80% general	37.04 sports 85% general	37.78 sports 85% general
Cost Recovery Rate per Round of Golf		\$/Round	67.41	72.41	79	80
Effectiveness						
Community Survey Question: Rating of Current Recreation Programs for Youth ¹	Target = 95	%	95	95	95	95
Rounds of Golf per Playable Day	Target = 150	#	132	147	150	150
Customer Survey Results: Customer Satisfaction on Golf Course Quality at Conclusion of Each Round	Target = 5	Rating 1 to 5	4	4	4	4
Notes: ¹ Last Citizen Survey was conducted in 2020. Next survey will be conducted in 2024.						

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	3,783,025	4,063,996	4,606,116	542,120	13%	4,808,485	202,369	4%
Supplies	341,426	481,478	579,220	97,742	20%	541,044	(38,176)	-7%
Services	1,917,745	2,370,746	2,084,150	(286,596)	-12%	2,442,830	358,680	17%
Capital Outlay	120,378	114,704	2,634,991	2,520,287	2197%	1,570,100	(1,064,891)	-40%
Total Program Expenditures	6,162,574	7,030,924	9,904,477	2,873,553	41%	9,362,459	(542,018)	-5%
Full-Time Equivalents (FTE's)	65.58	68.41	69.53	1.12	2%	68.67	(0.86)	-1%

Program Revenue [1] [2]

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Youth Activity Fees	509,407	592,058	529,370	(62,688)	-11%	561,720	32,350	6%
Adult Activity Fees	179,163	243,748	195,900	(47,848)	-20%	267,790	71,890	37%
Senior Activity & Service Fees	262,097	236,769	220,070	(16,699)	-7%	106,480	(113,590)	-52%
Aquatics Fees	178,817	222,971	202,100	(20,871)	-9%	178,990	(23,110)	-11%
Golf Course Fees & Other Revenue	2,314,725	2,555,795	2,567,780	11,985	0%	2,520,220	(47,560)	-2%
Program-Wide Revenue [3]:								
Sales & Use Taxes	1,019,338	1,108,408	1,141,080	32,672	3%	1,217,980	76,900	7%
Rec Center Membership Fees	968,474	1,217,595	1,181,440	(36,155)	-3%	1,657,640	476,200	40%
Rec Center Daily User Fees	123,086	181,597	157,200	(24,397)	-13%	176,370	19,170	12%
Rec Center Merchandise	523	673	750	77	11%	2,100	1,350	180%
Rec Center Concession Fees	5,760	7,558	8,000	442	6%	10,000	2,000	25%
MAC Gym Fees	13,620	21,484	19,170	(2,314)	-11%	17,850	(1,320)	-7%
Rec Center Rentals	30,458	44,760	36,420	(8,340)	-19%	74,550	38,130	105%
Other Restricted Revenue	99,124	99,599	591,980	492,381	494%	48,060	(543,920)	-92%
Total Program Revenue	5,704,592	6,533,015	6,851,260	318,245	5%	6,839,750	(11,510)	0%
Surplus/(Deficiency) of Program Revenue over Program Expenditures	(457,982)	(497,909)	(3,053,217)	(2,555,308)		(2,522,709)	530,508	
Surplus/(Deficiency) Per Resident	(128.13)	(149.75)	(291.22)	(141.46)		(269.21)	22.00	

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.

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	336,612	406,178	485,980	79,802	20%	535,110	49,130	10%
Supplies	4,942	22,231	27,400	5,169	23%	27,400	-	0%
Services	184,917	262,367	274,530	12,163	5%	281,750	7,220	3%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	526,471	690,776	787,910	97,134	14%	844,260	56,350	7%
Full-Time Equivalents (FTE's)	8.76	8.91	9.80	0.89	10%	10.24	0.44	4%

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	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 Expenditures	(526,471)	(690,776)	(787,910)	(97,134)		(844,260)	(56,350)	
Surplus/(Deficiency) Per Resident	(24.81)	(32.53)	(37.07)	(4.54)		(39.69)	(2.61)	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	435,323	435,778	527,295	91,517	21%	546,860	19,565	4%
Supplies	18,949	29,184	32,890	3,706	13%	34,640	1,750	5%
Services	80,795	111,168	94,700	(16,468)	-15%	94,012	(688)	-1%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	535,067	576,130	654,885	78,755	14%	675,512	20,627	3%
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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Rec Center Nite at the Rec	-	-	-	-		51,770	51,770	
Rec Center Nite@Rec Merchandise	-	-	-	-		15,200	15,200	
Rec Center Child Care Fees	8,378	15,857	15,270	(587)	-4%	12,600	(2,670)	-17%
Rec Center Youth Activity Fees	275,291	266,375	261,500	(4,875)	-2%	261,380	(120)	0%
Rec Center Youth Activity Contracted	57,933	64,796	57,750	(7,046)	-11%	45,440	(12,310)	-21%
Rec Center Youth Sports Fees	121,048	185,031	151,090	(33,941)	-18%	146,370	(4,720)	-3%
Rec Center Youth Sports Contracted	46,757	59,999	43,760	(16,239)	-27%	28,960	(14,800)	-34%
Total Sub-Program Revenue	509,407	592,058	529,370	(62,688)	-11%	561,720	32,350	6%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	(25,660)	15,928	(125,515)	(141,443)		(113,792)	11,723	
Surplus/(Deficiency) Per Resident	(1.21)	0.75	(5.91)	(6.66)		(5.35)	0.56	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	339,651	378,595	413,731	35,136	9%	444,158	30,427	7%
Supplies	3,501	8,236	21,900	13,664	166%	10,400	(11,500)	-53%
Services	18,378	45,587	43,380	(2,207)	-5%	53,380	10,000	23%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	361,530	432,418	479,011	46,593	11%	507,938	28,927	6%
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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Rec Center Adult Fitness Fees	119,921	141,865	110,400	(31,465)	-22%	180,030	69,630	63%
Rec Center Adult Fitness Contracted	28,619	53,114	50,350	(2,764)	-5%	45,000	(5,350)	-11%
Rec Center Adult Fitness Red Cross	60	-	-	-		350	350	
Rec Center Adult Fitness Pickleball	-	6,175	-	(6,175)	-100%	-	-	
Rec Center Adult Sports Fees	30,563	42,594	35,150	(7,444)	-17%	42,410	7,260	21%
Total Sub-Program Revenue	179,163	243,748	195,900	(47,848)	-20%	267,790	71,890	37%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	(182,367)	(188,670)	(283,111)	(94,441)		(240,148)	42,963	
Surplus/(Deficiency) Per Resident	(8.60)	(8.89)	(13.32)	(4.43)		(11.29)	2.03	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	294,636	312,362	326,625	14,263	5%	341,440	14,815	5%
Supplies	6,733	15,217	33,220	18,003	118%	34,960	1,740	5%
Services	260,398	270,836	343,420	72,584	27%	376,023	32,603	9%
Capital Outlay	-	-	-	-	-	-	-	-
Total Sub-Program Expenditures	561,767	598,415	703,265	104,850	18%	752,423	49,158	7%
Full-Time Equivalents (FTE's)	3.25	3.25	3.29	0.04	1%	3.26	(0.03)	-1%

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Senior Grants	12,593	6,262	5,300	(962)	-15%	5,000	(300)	-6%
Senior Meals Reimbursement	179,082	148,589	140,010	(8,579)	-6%	50,000	(90,010)	-64%
Senior Fees	6,973	17,788	14,770	(3,018)	-17%	20,480	5,710	39%
Senior Fees - Contracted	13,102	22,830	16,320	(6,510)	-29%	14,500	(1,820)	-11%
Senior Meals Contributions	50,347	41,300	43,670	2,370	6%	16,500	(27,170)	-62%
Total Sub-Program Revenue	262,097	236,769	220,070	(16,699)	-7%	106,480	(113,590)	-52%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	(299,670)	(361,646)	(483,195)	(121,549)		(645,943)	(162,748)	
Surplus/(Deficiency) Per Resident	(14.12)	(17.03)	(22.74)	(5.70)		(30.36)	(7.63)	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	745,733	808,932	880,996	72,064	9%	1,056,104	175,108	20%
Supplies	56,829	67,063	104,580	37,517	56%	114,941	10,361	10%
Services	65,808	82,773	95,940	13,167	16%	96,460	520	1%
Capital Outlay	16,060	15,019	189,000	173,981	1158%	15,000	(174,000)	-92%
Total Sub-Program Expenditures	884,430	973,787	1,270,516	296,729	30%	1,282,505	11,989	1%
Full-Time Equivalents (FTE's)	17.28	17.28	16.97	(0.31)	-2%	17.72	0.75	4%

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Rec Center Swim Lessons	89,171	115,738	95,000	(20,738)	-18%	89,990	(5,010)	-5%
Rec Center Aquatics Contracted	33,604	54,563	32,000	(22,563)	-41%	31,500	(500)	-2%
Rec Center Aquatics Red Cross	2,794	1,901	2,100	199	10%	3,000	900	43%
Rec Center Swim Team Fees	26,561	32,092	27,000	(5,092)	-16%	21,000	(6,000)	-22%
Memory Square Swim Admissions	26,518	18,677	35,000	16,323	87%	31,500	(3,500)	-10%
Memory Square Swim Lessons	169	-	11,000	11,000		2,000	(9,000)	-82%
Total Sub-Program Revenue	178,817	222,971	202,100	(20,871)	-9%	178,990	(23,110)	-11%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	(705,613)	(750,816)	(1,068,416)	(317,600)		(1,103,515)	(35,099)	
Surplus/(Deficiency) Per Resident	(33.26)	(35.36)	(50.27)	(14.91)		(51.87)	(1.60)	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	1,364,548	1,444,810	1,672,167	227,357	16%	1,647,715	(24,452)	-1%
Supplies	225,719	298,588	260,240	(38,348)	-13%	256,823	(3,417)	-1%
Services	476,949	772,427	517,780	(254,647)	-33%	559,675	41,895	8%
Capital Outlay	48,127	58,541	1,082,791	1,024,250	1750%	465,100	(617,691)	-57%
Total Sub-Program Expenditures	2,115,343	2,574,366	3,532,978	958,612	37%	2,929,313	(603,665)	-17%
Full-Time Equivalents (FTE's)	20.12	21.12	23.36	2.24	11%	21.96	(1.40)	-6%

Sub-Program Revenue [1]								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Green Fees	1,260,963	1,182,971	1,360,950	177,979	15%	1,361,000	50	0%
Annual Season Passes	288,480	370,792	316,500	(54,292)	-15%	318,000	1,500	0%
Golf Cart Rentals	271,071	275,321	286,960	11,639	4%	286,000	(960)	0%
Driving Range Fees	145,032	160,720	200,250	39,530	25%	158,000	(42,250)	-21%
Pro Shop Merchandise Sales	152,857	190,822	168,800	(22,022)	-12%	170,000	1,200	1%
Other Golf Course Fees	158,909	175,483	173,130	(2,353)	-1%	185,800	12,670	7%
Other Miscellaneous Revenue	37,413	199,686	61,190	(138,496)	-69%	41,420	(19,770)	-32%
Total Sub-Program Revenue	2,314,725	2,555,795	2,567,780	11,985	0%	2,520,220	(47,560)	-2%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	199,382	(18,571)	(965,198)	(946,627)		(409,093)	556,105	
Surplus/(Deficiency) Per Resident	9.40	(0.87)	(45.41)	(44.54)		(19.23)	26.18	

Note:

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

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	63,521	69,533	76,945	7,412	11%	91,706	14,761	19%
Supplies	6,290	11,520	14,530	3,010	26%	17,950	3,420	24%
Services	179,009	86,649	121,500	34,851	40%	115,000	(6,500)	-5%
Capital Outlay	9,501	-	10,000	10,000		10,000	-	0%
Total Sub-Program Expenditures	258,321	167,702	222,975	55,273	33%	234,656	11,681	5%
Full-Time Equivalents (FTE's)	0.75	0.86	0.86	-	0%	0.97	0.11	13%

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	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 Expenditures	(258,321)	(167,702)	(222,975)	(55,273)		(234,656)	(11,681)	
Surplus/(Deficiency) Per Resident	(12.18)	(7.90)	(10.49)	(2.59)		(11.03)	(0.54)	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	203,001	207,808	222,377	14,569	7%	145,392	(76,985)	-35%
Supplies	18,463	29,439	84,460	55,021	187%	43,930	(40,530)	-48%
Services	651,491	738,939	592,900	(146,039)	-20%	866,530	273,630	46%
Capital Outlay	46,690	41,144	1,353,200	1,312,056	3189%	1,080,000	(273,200)	-20%
Total Sub-Program Expenditures	919,645	1,017,330	2,252,937	1,235,607	121%	2,135,852	(117,085)	-5%
Full-Time Equivalents (FTE's)	2.10	2.11	2.11	-	0%	1.38	(0.73)	-35%

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	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 Expenditures	<u>(919,645)</u>	<u>(1,017,330)</u>	<u>(2,252,937)</u>	<u>(1,235,607)</u>		<u>(2,135,852)</u>	<u>117,085</u>	
Surplus/(Deficiency) Per Resident	<u>(43.35)</u>	<u>(47.91)</u>	<u>(106.01)</u>	<u>(58.09)</u>		<u>(100.40)</u>	<u>5.61</u>	

Cultural Services Key Indicators

Goals

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

INDICATOR		UNIT	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Workload						
Total Library Circulation (Number of Checkouts & Renewals) ¹		#	586,685	590,000	600,000	600,000
Library Visits per Capita ²		#	4.4	5.0	5.2	5.2
Effectiveness						
Average Number of Attendees per Outdoor Event	Target = 6,000	#	4500	5250	5500	5500
Average Number of Attendees per Indoor Event ³	Target = 70	#	60	60	65	70
Community Survey Question: Rating of Opportunities to Attend Cultural Activities ⁴	Target = 80	% Excellent or Good	72	72	72	72
Average Number of Attendees per Library Program	Target = 35	#	30	30	34	35
Community Survey Question: Rating of Overall Performance of Louisville Public Library ⁴	Target = 98	% Excellent or Good	97	97	97	98
Average Number of Attendees per Museum Program	Target = 70	#	84	67	70	70
Percentage Change in Number of Museum Visitors	Target = 10	%	264	26.5	10	10
Community Survey Question: Rating of Overall Performance of Louisville Historical Museum ⁴	Target = 95	% Excellent or Good	95	95	95	95
Notes: ¹ Now includes both physical and digital circulation. ² Population reduced due to homes lost in fire. 32,000 in service area. ³ Number changed to reflect more accurate counts and expectations of attendance at local events. ⁴ Last Community Survey conducted in 2020.						

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	1,498,784	1,764,929	1,891,952	127,023	7%	1,998,534	106,582	6%
Supplies	93,117	132,432	197,642	65,210	49%	157,470	(40,172)	-20%
Services	655,838	694,402	816,865	122,463	18%	829,830	12,965	2%
Capital Outlay	71,263	61,266	152,234	90,968	148%	266,240	114,006	75%
Total Program Expenditures	2,319,002	2,653,029	3,058,693	405,664	15%	3,252,074	193,381	6%
Expenditures Per Resident	109.11	133.99	152.17	18.18	14%	159.42	7.24	5%
Full-Time Equivalents (FTE's)	21.27	26.45	25.43	(1.02)	-4%	25.56	0.12	0%

Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
State Grants - Libraries	9,677	24,802	12,000	(12,802)	-52%	-	(12,000)	-100%
State Grants - Museum	-	1,500	15,250	13,750	917%	-	-	-
Superior IGA - Library Services	347,647	397,687	373,810	(23,877)	-6%	352,830	(20,980)	-6%
Library Rentals and Fees	1,379	3,281	3,500	219	7%	6,800	3,300	94%
Library Fines	4,102	4,651	7,500	2,849	61%	17,000	9,500	127%
Impact Fees - Library	1,701	6,530	4,360	(2,170)	-33%	-	(4,360)	-100%
Special Event Permits	6,781	8,384	7,000	(1,384)	-17%	7,000	-	0%
Fall Festival Event Fees	2,500	2,061	5,000	2,939	143%	16,150	11,150	223%
Fourth of July Event Fees	6,000	6,000	6,000	-	0%	6,170	170	3%
Art Center Rentals	8,798	6,170	9,000	2,830	46%	15,910	6,910	77%
Cultural Council Ticket Sales	1,615	800	1,400	600	75%	-	(1,400)	-100%
Cultural Council Donations	-	-	-	-	-	-	-	-
Total Program Revenue	390,200	461,866	444,820	(17,046)	-4%	421,860	(7,710)	-2%
Surplus/(Deficiency) of Program								
Revenue over Program Expenditures	(1,928,802)	(2,191,163)	(2,613,873)	(422,710)		(2,830,214)	(201,091)	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	1,303,803	1,541,360	1,642,460	101,100	7%	1,714,786	72,326	4%
Supplies	84,988	124,930	183,992	59,062	47%	141,320	(42,672)	-23%
Services	326,788	416,311	409,330	(6,981)	-2%	434,560	25,230	6%
Capital Outlay	10,393	52,626	106,474	53,848	102%	266,240	159,766	150%
Total Sub-Program Expenditures	1,725,972	2,135,227	2,342,256	207,029	10%	2,556,906	214,650	9%
Expenditures Per Resident	81.21	107.84	116.53	8.69	8%	125.34	8.81	8%
Full-Time Equivalents (FTE's)	17.89	22.95	21.94	(1.01)	-4%	22.04	0.10	0%

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
State Grants - Libraries	9,677	24,802	12,000	(12,802)	-52%	-	(12,000)	-100%
Superior IGA - Library Services	347,647	397,687	373,810	(23,877)	-6%	352,830	(20,980)	-6%
Library Rentals and Fees	1,379	3,281	3,500	219	7%	6,800	3,300	94%
Library Fines	4,102	4,651	7,500	2,849	61%	17,000	9,500	127%
Impact Fees - Library	1,701	6,530	4,360	(2,170)	-33%	-	(4,360)	-100%
Total Sub-Program Revenue	364,506	436,951	401,170	(35,781)	-8%	376,630	(24,540)	-6%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	(1,361,466)	(1,698,276)	(1,941,086)	(242,810)		(2,180,276)	(239,190)	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	154,455	166,113	183,683	17,570	11%	187,165	3,482	2%
Supplies	4,898	3,769	8,070	4,301	114%	10,070	2,000	25%
Services	42,420	27,176	50,320	23,144	85%	49,420	(900)	-2%
Capital Outlay	36,670	8,640	15,760	7,120	82%	-	(15,760)	-100%
Total Sub-Program Expenditures	238,443	205,698	257,833	52,135	25%	246,655	(11,178)	-4%
Expenditures Per Resident	11.22	10.39	12.83	2.44	23%	12.09	(0.74)	-6%
Full-Time Equivalents (FTE's)	2.76	2.88	2.87	(0.01)	0%	2.89	0.01	1%

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
State Grants - Museum	-	1,500	-	(1,500)	-100%	-	-	
Museum Memberships	-	-	15,250	15,250		-	(15,250)	-100%
Total Sub-Program Revenue	-	1,500	15,250	(1,500)	-100%	-	-	0%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	(238,443)	(204,198)	(242,583)	(8,620)		(246,655)	(4,072)	

Note:

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	40,526	57,456	65,809	8,353	15%	96,583	30,774	47%
Supplies	3,231	3,733	5,580	1,847	49%	6,080	500	9%
Services	286,630	250,915	357,215	106,300	42%	345,850	(11,365)	-3%
Capital Outlay	24,200	-	30,000	30,000		-	(30,000)	-100%
Total Sub-Program Expenditures	354,587	312,104	458,604	146,500	47%	448,513	(10,091)	-2%
Expenditures Per Resident	16.68	15.76	22.82	7.05	45%	21.99	(0.83)	-4%
Full-Time Equivalents (FTE's)	0.62	0.62	0.62	-	0%	0.63	0.01	2%

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Special Event Permits	6,781	8,384	7,000	(1,384)	-17%	7,000	-	0%
Fall Festival Event Fees	2,500	2,061	5,000	2,939	143%	16,150	11,150	223%
Fourth of July Event Fees	6,000	6,000	6,000	-	0%	6,170	170	3%
Art Center Rentals	8,798	6,170	9,000	2,830	46%	15,910	6,910	77%
Cultural Council Ticket Sales	1,615	800	1,400	600	75%	-	(1,400)	-100%
Cultural Council Donations	-	-	-	-		-	-	
Total Sub-Program Revenue	25,694	23,415	28,400	4,985	21%	45,230	16,830	59%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	(328,893)	(288,689)	(430,204)	(141,515)		(403,283)	26,921	

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Community Design Key Indicators

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.

INDICATOR		UNIT	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Efficiency						
Average Time from Submittal to City Council Public Hearing		Days	198	178	150	150
Percentage of Staff Comments Provided within 10 Business Days for Building Permits		%	88	84	90	90
Effectiveness						
Community Survey Question: Rating of Planning & Building Department ¹	Target = 90	% Excellent or Good	76	76	80	85
Community Survey Question: Rating of Preservation of Historic Character of Old Town ¹	Target = 90	% Excellent or Good	79	80	85	90
Percentage of Historic Assessments that Result in Landmarking	Target = 50	%	14	10	20	20
Notes: ¹ Last Citizen Survey was conducted in 2020. Next survey will be conducted in 2024.						

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	1,434,047	1,951,372	2,171,717	220,345	11%	2,313,171	141,454	7%
Supplies	13,733	21,089	34,130	13,041	62%	45,060	10,930	32%
Services	530,567	377,136	1,235,622	858,486	228%	886,940	(348,682)	-28%
Capital Outlay	47,473	145,531	95,850	(49,681)	-34%	50,000	(45,850)	-48%
Total Program Expenditures	2,025,820	2,495,128	3,537,319	1,042,191	42%	3,295,171	(242,148)	-7%
Expenditures Per Resident	95.32	126.02	175.99	49.97	40%	154.17	(21.82)	-12%
Full-Time Equivalents (FTE's)	12.61	15.08	18.36	3.28	22%	18.31	(0.05)	0%

Program Revenue

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Contractors Licenses	100,897	141,731	100,000	(41,731)	-29%	71,790	(28,210)	-28%
Construction Permits (Net of BAP's)	968,774	2,531,338	1,147,720	(1,383,618)	-55%	1,209,720	62,000	5%
Excavating Permits	41,118	51,100	43,620	(7,480)	-15%	72,000	28,380	65%
Other Minor Permits	243,863	475,899	206,000	(269,899)	-57%	163,210	(42,790)	-21%
Elevator Inspection Permits	3,890	-	-	-	-	28,500	28,500	-
Development Fees	46,460	52,631	177,375	124,744	237%	120,370	(57,005)	-32%
Sales & Use Taxes (0.125%)	849,495	922,808	950,970	28,162	3%	1,012,750	61,780	6%
Interest Earnings	(3,460)	(10,646)	57,030	67,676	-636%	46,600	(10,430)	-18%
Loan Repayments	5,183	5,654	-	(5,654)	-100%	-	-	-
Total Program Revenue	2,256,220	4,170,515	2,682,715	(1,487,800)	-36%	2,724,940	42,225	2%
Surplus/(Deficiency) of Program Revenue over Program Expenditures	230,400	1,675,387	(854,604)	(2,529,991)		(570,231)	42,225	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	387,050	578,576	620,605	42,029	7%	661,980	41,375	7%
Supplies	4,619	6,932	9,200	2,268	33%	10,500	1,300	14%
Services	74,502	116,553	446,825	330,272	283%	182,200	(264,625)	-59%
Capital Outlay	-	-	35,000	35,000		50,000	15,000	43%
Total Sub-Program Expenditures	466,171	702,061	1,111,630	409,569	58%	904,680	(206,950)	-19%
Expenditures Per Resident	21.93	35.46	55.30	19.85	56%	42.53	(12.78)	-23%
Full-Time Equivalents (FTE's)	2.94	4.65	4.79	0.14	3%	4.79	0.00	0%

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	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 Expenditures	(466,171)	(702,061)	(1,111,630)	(35,000)		(904,680)	206,950	

Notes:

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	937,269	1,233,240	1,393,077	159,837	13%	1,484,128	91,051	7%
Supplies	6,329	12,861	23,780	10,919	85%	32,410	8,630	36%
Services	49,311	174,986	480,247	305,261	174%	416,590	(63,657)	-13%
Capital Outlay	-	-	-	-	-	-	-	-
Total Sub-Program Expenditures	992,909	1,421,087	1,897,104	476,017	33%	1,933,128	36,024	2%
Expenditures Per Resident	46.72	71.77	94.38	22.61	32%	90.87	(3.52)	-4%
Full-Time Equivalents (FTE's)	8.68	9.19	12.29	3.10	34%	12.22	(0.07)	-1%

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Contractors Licenses	100,897	141,731	100,000	(41,731)	-29%	71,790	(28,210)	-28%
Construction Permits (Net of BAP's)	968,774	2,531,338	1,147,720	(1,383,618)	-55%	1,209,720	62,000	5%
Excavating Permits	41,118	51,100	43,620	(7,480)	-15%	72,000	28,380	65%
Other Minor Permits	243,863	475,899	206,000	(269,899)	-57%	163,210	(42,790)	-21%
Elevator Inspection Permits	3,890	-	-	-	-	28,500	28,500	-
Development Fees	46,460	52,631	177,375	124,744	237%	120,370	(57,005)	-32%
Total Sub-Program Revenue	1,405,002	3,252,699	1,674,715	(1,577,984)	-49%	1,665,590	(9,125)	-1%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	412,093	1,831,612	(222,389)	(2,054,001)		(267,538)	(45,149)	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	109,728	139,556	158,035	18,479	13%	167,063	9,028	6%
Supplies	2,785	1,296	1,150	(146)	-11%	2,150	1,000	87%
Services, Grants, & Contributions	406,754	85,597	308,550	222,953	260%	288,150	(20,400)	-7%
Capital Outlay	47,473	145,531	60,850	(84,681)	-58%	-	(60,850)	-100%
Total Sub-Program Expenditures	566,740	371,980	528,585	156,605	42%	457,363	(71,222)	-13%
Expenditures Per Resident	26.67	18.79	26.30	7.51	40%	21.50	(4.80)	-18%
Full-Time Equivalents (FTE's)	0.99	1.24	1.28	0.04	3%	1.30	0.021	2%

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Sales & Use Taxes (0.125%)	849,495	922,808	950,970	28,162	3%	1,012,750	61,780	6%
Interest Earnings	(3,460)	(10,646)	57,030	67,676	-636%	46,600	(10,430)	-18%
Loan Repayments	5,183	5,654	-	(5,654)	-100%	-	-	-
Total Sub-Program Revenue	851,218	917,816	1,008,000	90,184	10%	1,059,350	51,350	5%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	284,478	545,836	479,415	(66,421)		601,987	122,572	

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Economic Prosperity Key Indicators

Goals

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

INDICATOR		UNIT	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Effectiveness						
Community Survey Question: Rating of Overall Economic Health of Louisville ¹	Target = 90	% Excellent or Good	84	84	90	90
Business Satisfaction Survey Rating	Target = 60	% Business Friendly Community	N/A	31	40	50
Notes: ¹ Last Citizen Survey was conducted in 2020. Next survey will be conducted in 2024.						

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	207,011	218,174	241,862	23,688	11%	264,677	22,815	9%
Supplies	13,725	477	1,300	823	173%	800	(500)	-38%
Services	76,620	119,832	159,310	39,478	33%	145,650	(13,660)	-9%
Capital Outlay	-	-	12,000	12,000		-	(12,000)	-100%
Total Program Expenditures	297,356	338,483	414,472	75,989	22%	411,127	(3,345)	-1%
Expenditures Per Resident	13.99	17.10	20.62	3.53	21%	19.23	(1.39)	-7%
Full-Time Equivalents (FTE's)	1.00	2.00	2.00	-	0%	2.00	-	0%

Program Revenue

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
LRC Support Service Fees	45,000	45,000	50,000	5,000	11%	60,000	10,000	20%
URD Contributions for ES Grants	88,000	-	-	-		-	-	
Total Program Revenue	133,000	45,000	50,000	5,000	11%	60,000	10,000	20%
Surplus/(Deficiency) of Program Revenue over Program Expenditures	(164,356)	(293,483)	(364,472)	(70,989)		(351,127)	13,345	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	207,011	218,174	241,862	23,688	11%	264,677	22,815	9%
Supplies	13,725	477	1,300	823	173%	800	(500)	-38%
Services	76,620	119,832	159,310	39,478	33%	145,650	(13,660)	-9%
Capital Outlay	-	-	12,000	12,000		-	(12,000)	-100%
Total Sub-Program Expenditures	297,356	338,483	414,472	75,989	22%	411,127	(3,345)	-1%
Expenditures Per Resident	13.99	17.10	20.62	3.53	21%	19.33	(1.30)	-6%
Full-Time Equivalents (FTE's)	1.00	2.00	2.00	-	0%	2.00	-	0%

Sub-Program Revenue [1]

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
LRC Support Service Fees	45,000	45,000	50,000	5,000	11%	60,000	10,000	20%
URD Contributions for ES Grants	88,000	-	-	-		-	-	
Total Sub-Program Revenue	133,000	45,000	50,000	5,000	11%	60,000	10,000	20%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	(164,356)	(293,483)	(364,472)	(70,989)		(351,127)	13,345	

Note:

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

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Administration & Support Services Key Indicators

Goals

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

INDICATOR		UNIT	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Workload						
Percentage Change in Number of Licenses and Permits Processed by City Clerk's Office		%	-3	-14	-5	0
Percentage Change in Number of IT Tickets Addressed		%	12.67	-10.2	4.60	5.00
Percentage Change in Number of IT Devices Supported		%	6.29	5.1	5.0	5.0
Efficiency						
Percentage of Public Record Requests Responded to within 24 Hours of Filing Request		%	54	39	40	40
Overall Energy Used for City Facilities		kBTU	32,684,550	38,867,007	38,100,000	35,700,000
Percentage Change in Water Usage for all City Facilities		%	42	30	-5	0
Percentage Change in Fuel Consumption by City Fleet Vehicles		%	-10	-5	-5	-10
Percentage Change in Greenhouse Gas (GHG) Emissions for All City Facilities		%	25	13	-2	-5
City-Wide Revenue Forecast Accuracy Percentage		%	95	107	100	100
City-Wide Expenditure Forecast Accuracy Percentage		%	75	81	85	85
Effectiveness						
Employee Satisfaction Survey Question: Rating of City Leadership ¹	Target = 5	Rating 1 to 5	3.75	3.75	4	4
Community Survey Question: Rating of Overall Performance of City Government ²	Target = 100	% Excellent or Good	83	83	83	85
Annual Training Hours per Full-Time Employee	Target = 20	#	8.4	9	10	12
Worker's Compensation Rating	Target = >1	#	1	1	1	1
Employee Satisfaction Survey Question: Rating of Overall Workplace Climate ¹	Target = 3.5	Rating 1 to 5	N/A	N/A	3.8	4.0
Internal Survey Question: Overall Performance Rating of IT Services/Support ³	Target = 5	Rating 1 to 5	N/A	4.7	4.85	4.85
Internal Survey Question: Customer Service Satisfaction with Legal Services	Target = 5	Rating 1 to 5	4	4	4	4

INDICATOR		UNIT	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Number of Monthly Website Visitors	Target = 50,000	#	54,000	40,216	42,000	44,000
Number of Social Media Followers	Target = 30,000	#	18,000	22,204	24,000	26,000
Community Survey Question: Rating of City Response to Citizen Complaints or Concerns	Target = 100	% Excellent or Good	75	75	75	80
Digital Content Accessibility Rating ⁴	Target = TBD	TBD	TBD	TBD	TBD	TBD
Percentage of Councilmembers and Executive Leadership Team Completed City Implicit Bias Course ⁵	Target = 100	%	N/A	N/A	N/A	N/A
Percentage of Employees Who Have Completed City Implicit Bias Course ⁵	Target = 100	%	N/A	N/A	N/A	N/A
Notes: ¹ Last employee satisfaction survey was conducted in 2020. Next survey will be conducted in 2023. ² Last Citizen Survey was conducted in 2020. Next survey will be conducted in 2024. ³ Previously measured using different rating scale. ⁴ New metric related to Digital Content Accessibility rating. Staff will start compiling data in 2023 for reporting in 2024. ⁵ New metric related to Equity, Diversity & Inclusion. Staff will start compiling data in 2023 for reporting starting in 2024.						

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	3,360,086	3,779,128	4,398,815	619,687	16%	5,169,831	771,016	18%
Supplies	230,598	392,601	335,760	(56,841)	-14%	534,865	199,105	59%
Services	2,143,601	3,079,958	3,432,249	352,291	11%	2,941,070	(491,179)	-14%
Capital Outlay	509,733	314,776	3,404,172	3,089,396	981%	6,986,956	3,582,784	105%
Total Program Expenditures	6,244,018	7,566,463	11,570,996	4,004,533	10	15,632,722	4,061,726	2
Expenditures Per Resident	298.40	382.14	575.67	193.53	51%	734.83	159.16	28%
Full-Time Equivalents (FTE's)	28.810	33.350	35.620	2.270	7%	39.247	3.627	10%

Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Boulder County Sustainability Grant	23,696	29,856	25,000	(4,856)	-16%	45,000	20,000	80%
Marijuana Licenses	9,450	13,496	10,730	(2,766)	-20%	13,000	2,270	21%
Liquor Licenses	2,842	14,413	9,970	(4,443)	-31%	13,000	3,030	30%
Dog Licenses	7,238	7,219	7,800	581	8%	7,000	(800)	-10%
Sales & Use Tax Licenses	86,375	18,200	30,830	12,630	69%	10,000	(20,830)	-68%
Total Program Revenue	129,601	83,184	84,330	1,146	1%	88,000	3,670	4%
Surplus/(Deficiency) of Program Revenue over Program Expenditures	(6,114,417)	(7,483,279)	(11,486,666)	(4,003,387)		(15,544,722)	(4,058,056)	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	826,048	922,454	1,187,537	265,083	29%	1,492,751	305,214	26%
Supplies	4,506	67,963	11,200	(56,763)	-84%	5,650	(5,550)	-50%
Services	1,149,695	1,744,983	1,315,659	(429,324)	-25%	1,221,450	(94,209)	-7%
Capital Outlay	-	-	25,000	25,000		-	(25,000)	-100%
Total Sub-Program Expenditures	1,980,249	2,735,400	2,539,396	(196,004)	-7%	2,719,851	180,455	7%
Expenditures Per Resident	97.78	138.15	126.34	(11.81)	-9%	127.85	1.51	1%
Full-Time Equivalents (FTE's)	4.26	6.35	7.07	0.72	11%	9.46	2.39	34%

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	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 Expenditures	(1,980,249)	(2,735,400)	(2,539,396)	196,004		(2,719,851)	(180,455)	

Note:

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	411,792	435,280	470,569	35,289	8%	498,831	28,262	6%
Supplies	2,934	3,894	7,750	3,856	99%	7,750	-	0%
Services	93,723	131,047	168,930	37,883	29%	182,930	14,000	8%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	508,449	570,221	647,249	77,028	14%	689,511	42,262	7%
Expenditures Per Resident	23.92	28.80	32.20	3.40	12%	32.41	0.21	1%
Full-Time Equivalents (FTE's)	4.02	4.10	4.24	0.14	3%	4.140	(0.10)	-2%

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	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 Expenditures	<u>(508,449)</u>	<u>(570,221)</u>	<u>(647,249)</u>	<u>-</u>		<u>(689,511)</u>	<u>(42,262)</u>	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	108,804	110,053	125,005	14,952	14%	233,856	108,851	87%
Supplies	23,193	7,404	13,400	5,996	81%	13,400	-	0%
Services	1,019	30,580	569,530	538,950	1762%	170,350	(399,180)	-70%
Capital Outlay	188,230	129,588	2,600,092	2,470,504	1906%	1,526,400	(1,073,692)	-41%
Total Sub-Program Expenditures	321,246	277,625	3,308,027	3,030,402	1092%	1,944,006	(1,364,021)	-41%
Expenditures Per Resident	15.12	14.02	164.58	150.56	1074%	91.38	(73.20)	-44%
Full-Time Equivalents (FTE's)	0.89	1.16	1.16	-	0%	1.16	-	0%

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Boulder County Sustainability Grant	23,696	29,856	25,000	(4,856)	-16%	45,000	20,000	80%
Total Sub-Program Revenue	23,696	29,856	25,000	(4,856)	-16%	45,000	20,000	80%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	(297,550)	(247,769)	(3,283,027)	(2,475,360)		(1,899,006)	1,384,021	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	248,365	283,537	282,987	(550)	0%	306,206	23,219	8%
Supplies	5,721	1,126	15,100	13,974	1241%	15,100	-	0%
Services	75,305	144,344	169,600	25,256	17%	138,050	(31,550)	-19%
Capital Outlay	-	-	-	-	-	-	-	-
Total Sub-Program Expenditures	329,391	429,007	467,687	38,680	9%	459,356	(8,331)	-2%
Expenditures Per Resident	15.50	21.67	23.27	1.60	7%	21.59	(1.68)	-7%
Full-Time Equivalents (FTE's)	3.25	3.25	3.25	-	0%	3.25	-	0%

Sub-Program Revenue

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Marijuana Licenses	9,450	13,496	10,730	(2,766)	-20%	13,000	2,270	21%
Liquor Licenses	2,842	14,413	9,970	(4,443)	-31%	13,000	3,030	30%
Dog Licenses	7,238	7,219	7,800	581	8%	7,000	(800)	-10%
Total Sub-Program Revenue	19,530	35,128	28,500	(6,628)	-19%	33,000	4,500	16%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	(309,861)	(393,879)	(439,187)	(45,308)		(426,356)	12,831	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	-	-	-	-		-	-	
Supplies	-	-	-	-		-	-	
Services	309,788	288,602	400,000	111,398	39%	300,000	(100,000)	-25%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	309,788	288,602	400,000	111,398	39%	300,000	(100,000)	-25%
Expenditures Per Resident	14.58	14.58	19.90	5.32	37%	14.10	(5.80)	-29%
Full-Time Equivalents (FTE's)	-	-	-	-		-	-	

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	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 Expenditures	(309,788)	(288,602)	(400,000)	(111,398)		(300,000)	100,000	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	530,465	610,663	690,349	79,686	13%	754,938	64,589	9%
Supplies	1,498	68,854	33,900	(34,954)	-51%	55,100	21,200	63%
Services	147,502	200,931	265,000	64,069	32%	286,200	21,200	8%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	679,465	880,448	989,249	108,801	12%	1,096,238	106,989	11%
Expenditures Per Resident	31.97	44.47	49.22	4.75	11%	51.53	2.31	5%
Full-Time Equivalents (FTE's)	4.73	4.73	6.12	1.39	29%	6.12	0.00	0%

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	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 Expenditures	(679,465)	(880,448)	(989,249)	(108,801)		(1,096,238)	(106,989)	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	596,077	690,595	705,236	14,641	2%	814,963	109,727	16%
Supplies	7,318	4,834	4,000	(834)	-17%	4,250	250	6%
Services	100,992	178,549	184,030	5,481	3%	178,530	(5,500)	-3%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	704,387	873,978	893,266	19,288	2%	997,743	104,477	12%
Expenditures Per Resident	33.14	44.14	44.44	0.30	1%	46.90	2.46	6%
Full-Time Equivalents (FTE's)	5.63	6.19	6.21	0.02	0%	7.25	1.04	17%

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Sales & Use Tax Licenses	86,375	18,200	30,830	12,630	69%	10,000	(20,830)	-68%
Total Sub-Program Revenue	86,375	18,200	30,830	12,630	69%	10,000	(20,830)	-68%
Surplus/(Deficiency) of Sub-Program Revenue over Expenditures	(618,012)	(855,778)	(862,436)	(6,658)		(987,743)	(125,307)	

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	497,931	572,256	781,406	209,150	37%	880,593	99,187	13%
Supplies	160,919	205,075	207,900	2,825	1%	387,300	179,400	86%
Services	40,181	77,242	86,250	9,008	12%	144,250	58,000	67%
Capital Outlay	197,554	116,966	467,580	350,614	300%	264,000	(203,580)	-44%
Total Sub-Program Expenditures	896,585	971,539	1,543,136	571,597	59%	1,676,143	133,007	9%
Expenditures Per Resident	42.19	49.07	76.77	27.71	56%	78.79	2.02	3%
Full-Time Equivalents (FTE's)	4.62	6.16	6.16	-	0%	6.16	-	0%

Sub-Program Revenue [1]								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	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 Expenditures	(896,585)	(971,539)	(1,543,136)	(571,597)		(1,676,143)	(133,007)	

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

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 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	1,253	1,482	1,821	339	23%	2,205	384	21%
Supplies	2,282	2,751	6,170	3,419	124%	6,165	(5)	0%
Services	8,585	9,951	7,930	(2,021)	-20%	7,930	-	0%
Capital Outlay	78,226	-	-	-		-	-	
Total Sub-Program Expenditures	90,346	14,184	15,921	1,737	12%	16,300	379	2%
Expenditures Per Resident	4.25	0.72	0.79	0.08	11%	0.77	(0.03)	-3%
Full-Time Equivalents (FTE's)	0.02	0.02	0.02	-	0%	0.02	-	0%

Sub-Program Revenue [1]

Revenue Description	2021 Actual	2022 Actual	2023 Estimate	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 Expenditures	(90,346)	(14,184)	(15,921)	(1,737)		(16,300)	(379)	

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

Sub-Program 191: Facilities Maintenance

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

Sub-Program Expenditures [1]								
Expenditure Category	2021 Actual	2022 Actual	2023 Estimate	Amount of Change	Percent of Change	2024 Budget	Amount of Change	Percent of Change
Personnel	139,351	152,808	153,905	1,097	1%	185,488	31,583	21%
Supplies	22,227	30,700	36,340	5,640	18%	40,150	3,810	10%
Services	216,811	273,729	265,320	(8,409)	-3%	311,380	46,060	17%
Capital Outlay	45,723	68,222	311,500	243,278	357%	5,196,556	4,885,056	1568%
Total Sub-Program Expenditures	424,112	525,459	767,065	241,606	46%	5,733,574	4,966,509	647%
Expenditures Per Resident	19.96	26.54	38.16	11.62	44%	269.51	231.35	606%
Full-Time Equivalents (FTE's)	1.39	1.39	1.39	-	0%	1.69	0.30	22%

Sub-Program Revenue								
Revenue Description	2021 Actual	2022 Actual	2023 Estimate	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 Expenditures	(424,112)	(525,459)	(767,065)	(241,606)		(5,733,574)	(4,966,509)	

Note:

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

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City^{*of*}
Louisville

COLORADO ▪ SINCE 1878

2024 Operating & Capital Budget

By

Fund, Division, & Account

City of Louisville, Colorado
General Fund
2024 Budget

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Fund Balance		11,302,047	12,485,969	15,559,051	15,559,051	9,599,492
General Revenue						
101001-411000	Property Tax	3,595,461	3,900,969	3,707,390	3,707,390	4,655,095
101001-413100	Sales Tax	10,035,327	10,953,388	12,082,540	12,082,540	12,767,000
101001-413101	Sales Tax Business Assistance	(14,032)	-	(144,050)	(144,050)	(144,050)
101001-413200	Use Tax - Consumer	1,162,611	1,452,938	1,438,730	1,438,730	1,716,000
101001-413201	Consumer Use Tax Bus Assist	(2,559)	-	(134,700)	(134,700)	(134,700)
101001-414100	Use Tax - Auto	1,486,115	1,564,805	1,677,450	1,677,450	1,351,000
101001-416000	Lodging Tax	270,770	294,568	373,660	373,660	403,000
101001-416500	Bag Tax	-	187,982	200,000	200,000	100,000
101001-417000	Specific Ownership Tax	286,397	282,501	309,760	309,760	259,040
101001-418100	Franchise Tax - Xcel Energy	870,782	964,347	845,740	845,740	802,920
101001-418200	Telephone Utility Tax	28,661	22,990	25,710	25,710	32,420
101001-418300	Franchise Tax - Comcast Cable	238,147	218,450	225,800	225,800	251,590
101001-419200	Penalty & Int on Delq Taxes	10,992	15,084	10,000	10,000	10,000
101001-419300	Penalty & Int on Sales Tax	73,444	66,242	90,000	90,000	90,000
101001-431500	FEMA Grant - 2013 Flood	-	48,837	-	-	-
101001-431501	FEMA Grant - Marshall Fire	-	-	-	-	-
101001-431601	Federal Grant - ARPA	-	-	-	-	-
101001-432200	State Grant - Misc.	-	-	-	60,000	11,000
101001-433000	Grant Revenues	3,906	30,671	-	-	140,000
101001-435200	Mineral Lease & Severance Tax	2,480	26,725	2,480	2,480	22,930
101001-435500	Motor Vehicle Registration Tax	73,017	68,058	72,840	72,840	75,320
101001-435600	Cigarette Tax	41,087	30,200	38,860	38,860	39,690
101001-435700	Marijuana Tax	227,846	225,430	288,220	288,220	225,000
101001-437110	Superior IGA-Sales Tax Sharing	86,705	56,379	53,580	53,580	61,500
101001-439000	Intergovernmental Revenue	17,225	15,600	-	-	-
101001-441100	Admin Fees-Bldr County Use Tax	34,652	62,002	14,630	14,630	21,350
101001-441120	Returned Check Fees	1,325	1,525	-	-	-
101001-441140	Car Charging Fee	1,362	3,867	2,000	2,000	-
101001-443010	Unclassified Charges for Servs	121	-	250	250	250
101001-443440	Recycling Revenue	2,277	-	2,000	2,000	-
101001-461000	Miscellaneous Revenues	32,588	51,147	30,000	30,000	25,000
101001-461100	Interest Earnings	48,770	51,057	170,730	170,730	263,680
101001-461110	Net Incr (Decr) in Fair Value	(75,986)	(188,362)	-	-	-
101001-462150	Solar Powr Renew Energy Credit	26,042	28,268	25,000	25,000	25,000
101001-462160	Lease Revenue - Dish	-	-	-	-	-
101001-463100	Real Property Rental Income	10,419	1,500	11,590	11,590	10,460
101001-464150	Concrete Replacement	3,748	1,155	-	-	-
101001-465100	Insurance Recovery	17,203	841,000	-	-	-
101001-469100	Cash Over/Short	-	-	-	-	-
101001-492100	Proceeds from Sale of Assets	18,800	-	-	-	-
101001-492200	Lease - Other Financing Source	-	-	-	-	-
Total General Revenue		18,615,703	21,279,321	21,420,210	21,480,210	23,080,495
Administration & Support Services Revenue						
101010-421100	Sales & Use Tax License	86,375	18,200	30,830	30,830	10,000
101010-421110	Medical & Retail Marijuana Lic	9,450	13,496	10,730	10,730	13,000
101010-421200	Liquor License	2,842	14,413	9,970	9,970	13,000
101010-422600	Dog License	7,238	7,219	7,800	7,800	7,000
101010-434300	BC Sustainability Grant	23,696	29,856	25,000	25,000	45,000
Total Administration & Support Services Revenue		129,601	83,184	84,330	84,330	88,000

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Community Design Revenue						
101016-421300	Contractors License	100,897	141,731	100,000	100,000	71,790
101016-421500	Construction Permit	1,156,409	2,543,476	1,147,720	1,147,720	1,209,720
101016-421501	Bldg Permit Business Assistanc	(187,635)	(12,138)	-	-	-
101016-421520	Excavating Permit	41,118	51,100	43,620	43,620	72,000
101016-421560	Minor Permits	243,863	475,899	206,000	206,000	163,210
101016-421590	Elevator Inspection Permit	3,890	-	-	-	28,500
101016-441310	Annexation Fees	-	4,532	-	-	-
101016-441320	Development Fees	46,460	48,099	75,000	75,000	40,370
101016-441390	Special Planning Fees	-	-	80,000	102,375	80,000
Total Community Design Revenue		1,405,002	3,252,699	1,652,340	1,674,715	1,665,590
Public Safety & Justice Revenue						
101021-433000	Grant Revenue	24,685	-	-	-	-
101021-442130	DUI Restitution	115	-	-	-	-
101021-451100	Court Fines	68,964	52,805	58,970	58,970	60,000
Total Public Safety & Justice Revenue		93,764	52,805	58,970	58,970	60,000
Transportation Revenue						
101031-435100	Highway Users Tax	669,640	621,995	625,190	625,190	606,000
101031-435400	County Road and Bridge Tax	63,472	76,019	65,200	65,200	57,350
Total Transportation Revenue		733,112	698,014	690,390	690,390	663,350
Parks Revenue						
101051-421400	Arborist License	840	840	840	840	720
101051-422400	Boat Permit	4,481	3,690	7,200	7,200	3,000
Total Parks Revenue		5,321	4,530	8,040	8,040	3,720
Cultural Services Revenue						
101055-421700	Special Event Permit	6,781	8,384	7,000	7,000	7,000
101055-432560	State Grant - Libraries	9,677	24,802	12,000	12,000	-
101055-432570	State Grants - Museum	-	1,500	-	-	-
101055-437100	Superior IGA - Library	347,647	397,687	373,810	373,810	352,830
101055-441210	Fall Festival	2,500	2,061	5,000	5,000	16,150
101055-441220	Fourth of July	6,000	6,000	6,000	6,000	6,170
101055-441520	Art Center Rentals	8,798	6,170	9,000	9,000	15,910
101055-441910	Cultural Council Ticket Sales	1,615	800	1,400	1,400	-
101055-447610	Library Account Pymnt Machine	696	1,444	1,800	1,800	5,000
101055-447620	Library Copies	721	1,514	1,200	1,200	-
101055-447650	Library - Room Rentals	29	343	500	500	1,800
101055-447660	Museum Memberships	-	-	15,250	15,250	-
101055-452100	Library Fines	4,102	4,651	7,500	7,500	17,000
101055-464144	Museum Foundation Contribution	-	-	-	-	-
101055-469160	Library Cash Over/Short	(67)	(20)	-	-	-
Total Cultural Services Revenue		388,499	455,336	440,460	440,460	421,860
Economic Prosperity Revenue						
101065-441600	LRC Support Service Fees	45,000	45,000	50,000	50,000	60,000
101065-464113	URD Contribution for ES/SBP Grants	88,000	-	-	-	-
Total Economic Prosperity Revenue		133,000	45,000	50,000	50,000	60,000
Interfund Transfers						
101001-980205	Transfer from PEG Fee Fund	20,000	-	-	-	-
101001-980207	Transfer from Hist Preserv Fund	169,900	184,562	190,190	190,190	202,790
101001-980209	Transfer from ARPA Fund	-	5,232,097	-	-	-
Total Interfund Transfers		189,900	5,416,658	190,190	190,190	202,790
Total General Fund Revenue		21,693,902	31,287,546	24,594,930	24,677,305	26,245,805

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Central Fund-Wide Charges						
101110-522909	Marshall Fire - Supplies	76	51,653	-	-	-
101110-525100	Auto Expense-Parts & Repairs	5	4	200	200	200
101110-525300	Gas & Oil	81	93	800	800	800
101110-532100	Insurance	409,005	467,218	578,600	578,600	665,390
101110-532120	Insurance- Deductibles	5,879	25,128	25,000	25,000	25,000
101110-532200	Printing	5,690	4,666	8,000	8,000	8,000
101110-532230	Dues/Subscriptions/Books	-	0	-	-	-
101110-532909	Marshall Fire - Services	2,758	162,812	-	131,549	-
101110-532911	Marshall Fire - Debris Removal	-	775,409	-	-	-
101110-535030	Comm Svcs-Internet/Cable	18,000	19,308	10,000	10,000	10,000
101110-535200	Postage	17,975	11,973	17,000	17,000	17,000
101110-536000	Rentals-Equipment	-	-	7,680	7,680	7,680
101110-536040	Rentals-Other	-	22,429	100,000	100,000	100,000
101110-538999	Other Services and Charges	3,381	3,269	4,000	4,000	4,000
101110-540100	Prof Serv-Audit	29,136	19,776	27,000	27,000	27,000
101110-550020	Parts/Repairs/Maint-Equip	1,502	1,568	1,470	1,470	1,470
101110-550090	Parts/Repairs/Maint-Copiers	5,514	3,652	16,000	16,000	16,000
101110-580040	Computer Replacement	1,020	1,020	1,020	1,020	1,020
Total Central Fund-Wide Charges		500,021	1,569,979	796,770	928,319	883,560
City Council						
101121-511100	Variable Salaries	85,424	83,952	83,952	83,952	83,952
101121-512000	FICA Expense	6,657	6,584	6,421	6,421	6,421
101121-512200	Workers Compensation	26	26	28	28	21
101121-512300	Unemployment Compensation	(290)	-	-	-	-
101121-520100	Office Supplies	78	484	100	100	100
101121-521200	Non-Capital Computer Hardware	-	10,744	-	-	-
101121-532000	Advertising/Marketing	-	-	-	-	-
101121-532200	Printing	149	5	200	200	200
101121-532230	Dues/Subscriptions/Books	44,542	46,195	60,400	60,400	60,400
101121-538101	Travel, Training, & Meetings	835	3,445	6,400	6,400	6,400
101121-538110	Education-Ethics Training/Mat	-	-	2,500	2,500	2,500
101121-538420	Contributions & Grants	116,000	35,000	40,000	40,000	45,500
101121-538470	ES & SBP Grants	290,000	-	-	-	-
101121-538480	Recovery & Improvement Program	10,449	-	-	-	-
101121-539125	Humane Society-Boulder Agree.	-	-	2,250	2,250	2,250
101121-539130	US 36	16,451	12,446	16,500	16,500	16,500
101121-540470	Prof Serv-Recording Fee	64	34	250	250	250
101121-540730	Citizen Opinion Survey	-	-	-	-	40,000
101121-540731	Strategic Plan	-	-	25,000	25,000	1,000
101121-540900	Prof Serv-Other	-	-	50,000	50,000	-
101121-540910	Prof Serv-Consulting	95,850	8,731	12,000	12,000	12,000
101121-580050	Contingency	5,976	4,700	10,000	10,000	10,000
Total City Council		672,210	212,347	316,001	316,001	287,494
City-Sponsored Events						
101122-511100	Variable Salaries	-	-	5,408	5,408	28,376
101122-512000	FICA Expense	-	-	414	414	2,171
101122-512200	Workers Compensation	-	-	4	4	12
101122-537010	Fourth of July	32,793	39,304	31,000	31,000	32,000
101122-537020	Fall Festival	17,217	14,734	13,000	13,000	13,000
101122-537040	Festival of Lights	-	9,300	4,800	4,800	5,000
101122-537080	Other Special Event Costs	1,258	3,071	10,000	10,000	25,000
101122-537091	Street Faire DBA	70,416	56,923	75,000	75,000	85,000
101122-537092	Downtown Flowers and Winter Lights	78,837	84,855	75,000	75,000	75,000
Total City-Sponsored Events		200,521	208,187	214,626	214,626	265,559
Municipal Court						
101130-511000	Regular Salaries	120,696	135,201	132,646	132,646	144,208
101130-511100	Variable Salaries	2,250	2,770	5,958	5,958	6,076
101130-512000	FICA Expense	9,397	10,538	10,527	10,527	11,373

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101130-512100	Retirement Contribution	6,638	8,141	8,622	8,622	9,373
101130-512200	Workers Compensation	144	152	214	214	67
101130-513000	Medical Insurance	6,716	7,095	7,901	7,901	7,511
101130-513100	Dental Insurance	1,068	1,083	1,084	1,084	1,084
101130-513200	Vision Insurance	233	233	234	234	233
101130-513300	Life, AD&D & LTD Insurance	1,011	1,048	1,084	1,084	1,183
101130-513400	Employee Assistance Plan	40	40	41	41	40
101130-520100	Office Supplies	241	-	250	250	250
101130-521100	Computer Supplies-Software	-	10,565	11,000	11,000	12,000
101130-521200	Non-Capital Computer Hardware	-	640	1,000	1,000	1,000
101130-522500	Non-Capital Furn/Equip/Tools	1,506	-	1,500	1,500	1,500
101130-523100	Uniforms and Clothing	-	-	1,620	1,620	1,620
101130-532200	Printing	910	534	3,000	3,000	3,000
101130-532230	Dues/Subscriptions/Books	80	110	450	450	450
101130-538101	Travel, Training, & Meetings	-	641	2,000	2,000	2,000
101130-538150	Court Costs-Jury/Witness Fees	30	-	300	300	300
101130-540130	Prof Serv-Judge Salary	33,600	34,160	34,000	34,000	34,000
101130-540415	Prof Serv-Bank Charges	4,707	744	1,500	1,500	1,500
101130-540910	Prof Serv-Consulting	463	950	2,000	2,000	3,000
101130-542000	Legal-General	47,230	44,081	47,000	47,000	47,000
101130-550020	Parts/Repairs/Maint-Equip	-	-	1,000	1,000	1,000
101130-550100	Parts/Repairs/Maint-Software	20,076	9,650	7,500	7,500	8,000
101130-580040	Computer Replacement	560	560	560	560	560
Total Municipal Court		257,594	268,936	282,991	282,991	298,328
City Manager						
101141-511000	Regular Salaries	292,001	332,121	483,276	483,276	703,354
101141-511100	Variable Salaries	17,635	9,929	-	-	-
101141-511200	Overtime Pay	159	1,323	250	250	250
101141-512000	FICA Expense	20,300	22,225	32,417	32,417	49,155
101141-512100	Retirement Contribution	30,189	36,930	53,721	53,721	57,714
101141-512200	Workers Compensation	3,014	2,920	2,687	2,687	2,019
101141-513000	Medical Insurance	20,439	28,941	65,941	65,941	78,579
101141-513100	Dental Insurance	1,392	1,898	4,511	4,511	4,882
101141-513200	Vision Insurance	273	412	785	785	1,027
101141-513300	Life, AD&D & LTD Insurance	1,570	1,869	1,547	1,547	2,932
101141-513400	Employee Assistance Plan	48	58	99	99	153
101141-520100	Office Supplies	695	1,338	1,400	1,400	1,200
101141-521000	Computer Supplies	-	-	400	400	400
101141-521100	Computer Supplies-Software	739	1,688	800	800	200
101141-521200	Non-Capital Computer Hardware	1,583	1,552	-	-	-
101141-522120	Operating Supplies - Safety	-	-	-	-	500
101141-522500	Non-Capital Furn/Equip/Tools	1,162	366	500	500	250
101141-532200	Printing	765	1,029	500	500	500
101141-532220	Business and Auto Allowance	4,945	4,256	5,300	5,300	5,300
101141-532230	Dues/Subscriptions/Books	6,212	7,098	6,200	6,200	6,400
101141-535010	Communication Svcs-Cell Phone	1,010	2,865	1,800	1,800	2,400
101141-537030	Volunteer Appreciation	144	1,589	2,000	2,000	2,000
101141-538101	Travel, Training, & Meetings	4,719	10,469	15,000	15,000	17,000
101141-538370	Safety Committee	-	-	-	-	2,000
101141-538999	Other Services and Charges	-	61,298	-	-	4,000
101141-540900	Prof Serv-Other	5,763	9,224	10,000	10,000	5,000
101141-540910	Prof Serv-Consulting	23,000	10,000	110,000	110,000	10,000
101141-580040	Computer Replacement	1,120	828	1,120	1,120	1,120
101141-580050	Contingency	5,176	9,770	10,000	10,000	10,000
Total City Manager		444,052	561,995	810,254	810,254	968,335
Cable Television						
101142-511000	Regular Salaries	-	-	-	-	52,379
101142-511100	Variable Salaries	21,484	21,489	29,241	29,241	-
101142-512000	FICA Expense	1,682	1,671	2,237	2,237	3,470
101142-512100	Retirement Contribution	-	-	-	-	3,405
101142-512200	Workers Compensation	17	15	21	21	23
101142-512300	Unemployment Compensation	-	-	-	-	-
101142-513000	Medical Insurance	-	-	-	-	19,970

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101142-513100	Dental Insurance	-	-	-	-	1,360
101142-513200	Vision Insurance	-	-	-	-	213
101142-513300	Life, AD&D & LTD Insurance	-	-	-	-	-
101142-513400	Employee Assistance Plan	-	-	-	-	27
101142-522060	Operating Supplies-AudioVisual	88	40	7,000	7,000	-
101142-540900	Prof Serv-Other	17,655	3,875	5,600	5,600	5,600
101142-550020	Parts/Repairs/Maint-Equip	-	-	6,000	6,000	6,000
Total Cable Television		40,927	27,090	50,099	50,099	92,447
ADA Compliance						
101143-540910	Prof Serv-Consulting	4,395	2,252	2,500	2,500	2,500
Total ADA Compliance		4,395	2,252	2,500	2,500	2,500
Community Facilitation						
101144-511000	Regular Salaries	320,120	333,321	365,132	365,132	390,792
101144-511100	Variable Salaries	2,998	5,058	-	-	-
101144-511150	Temp/Seasonal Salaries	-	-	-	-	-
101144-511200	Overtime Pay	5,419	7,398	5,400	5,400	5,400
101144-512000	FICA Expense	24,417	26,141	27,776	27,776	29,668
101144-512100	Retirement Contribution	18,092	20,585	24,086	24,086	25,759
101144-512200	Workers Compensation	3,518	4,399	3,984	3,984	1,920
101144-512300	Unemployment Compensation	-	-	-	-	-
101144-513000	Medical Insurance	31,585	33,552	38,928	38,928	39,686
101144-513100	Dental Insurance	2,564	1,886	1,742	1,742	1,932
101144-513200	Vision Insurance	220	400	434	434	451
101144-513300	Life, AD&D & LTD Insurance	2,703	2,391	2,968	2,968	3,108
101144-513400	Employee Assistance Plan	156	148	119	119	115
101144-520100	Office Supplies	700	601	500	500	500
101144-521100	Computer Supplies-Software	1,841	1,659	1,850	1,850	1,850
101144-521200	Non-Capital Computer Hardware	-	-	-	-	-
101144-522500	Non-Capital Furn/Equip/Tools	-	-	-	-	-
101144-522900	Miscellaneous Supplies	-	1,207	5,000	5,000	5,000
101144-523100	Uniforms and Clothing	393	428	400	400	400
101144-530320	Web Site Maintenance	17,957	30,900	30,000	30,000	30,000
101144-532000	Advertising/Marketing	6,760	12,316	15,000	15,000	8,000
101144-532200	Printing	42,861	41,273	46,000	46,000	50,600
101144-532210	Travel	-	-	-	-	-
101144-532220	Business and Auto Allowance	3,073	2,535	3,100	3,100	3,100
101144-532230	Dues/Subscriptions/Books	-	189	1,500	1,500	1,500
101144-535010	Communication Svcs-Cell Phone	1,631	1,358	330	330	330
101144-535200	Postage	12,495	12,157	14,000	14,000	15,400
101144-538100	Education Expense	-	-	1,000	1,000	1,000
101144-538101	Travel, Training, & Meetings	370	266	3,000	3,000	3,000
101144-540200	Prof Serv-Translation	4,419	24,280	55,000	55,000	55,000
101144-540710	Prof Serv- Video Streaming	-	-	-	-	-
101144-540900	Prof Serv-Other	4,156	5,773	-	-	15,000
101144-550320	Web Site Maintenance	-	-	-	-	-
101144-580040	Computer Replacement	420	712	420	420	420
Total Community Facilitation		508,868	570,932	647,669	647,669	689,931
Economic Development						
101145-511000	Regular Salaries	164,549	175,860	187,635	187,635	209,152
101145-511100	Variable Salaries	-	-	-	-	-
101145-511200	Overtime Pay	-	-	-	-	-
101145-512000	FICA Expense	12,607	13,504	14,131	14,131	15,844
101145-512100	Retirement Contribution	9,216	10,433	12,197	12,197	13,595
101145-512200	Workers Compensation	2,021	1,982	2,102	2,102	1,620
101145-512300	Unemployment Compensation	-	-	-	-	-
101145-513000	Medical Insurance	16,224	14,170	22,599	22,599	20,769
101145-513100	Dental Insurance	890	788	1,173	1,173	1,466
101145-513200	Vision Insurance	255	233	340	340	340
101145-513300	Life, AD&D & LTD Insurance	1,212	1,163	1,631	1,631	1,837
101145-513400	Employee Assistance Plan	36	41	54	54	54
101145-520100	Office Supplies	353	45	200	200	200
101145-521100	Computer Supplies-Software	-	432	1,100	1,100	600

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101145-521200	Non-Capital Computer Hardware	69	-	-	-	-
101145-522000	Operating Supplies	13,303	-	-	-	-
101145-522500	Non-Capital Furn/Equip/Tools	-	-	-	-	-
101145-532000	Advertising/Marketing	4,912	875	5,000	5,000	3,000
101145-532200	Printing	42	1,158	1,000	1,000	500
101145-532210	Travel	-	-	-	-	-
101145-532220	Business and Auto Allowance	3,018	1,250	-	-	-
101145-532230	Dues/Subscriptions/Books	1,758	7,427	7,170	7,170	4,000
101145-535010	Communication Svcs-Cell Phone	604	250	600	600	600
101145-535200	Postage	-	-	50	50	50
101145-536050	Parking & Parking Lot Leases	22,034	22,695	25,990	25,990	24,500
101145-536130	Prof Serv - Business Devt Prog	-	-	-	-	-
101145-536140	Prof Serv - Real Estate Apprai	-	-	-	-	-
101145-538100	Education Expense	-	-	-	-	-
101145-538101	Travel, Training, & Meetings	1,234	2,326	8,000	8,000	8,000
101145-538140	Chamber of Commerce	25,000	30,000	30,000	30,000	30,000
101445-538452	Low Income Programs	-	-	-	-	-
101445-538453	Waste Reduction Programs	-	-	-	-	-
101145-540900	Prof Serv-Other	8,632	-	75,000	75,000	71,000
101145-546130	Prof Serv-Business Dvmt Prog	7,537	3,621	4,500	4,500	4,000
101145-546140	Prof Serv-Real Estate Appr	1,850	-	2,000	2,000	-
101145-550000	Parts/Repairs/Maint-Bldgs/Fac	-	-	-	-	-
101145-580040	Computer Replacement	280	280	280	280	280
Total Economic Development		297,635	288,533	402,752	402,752	411,407
City Attorney						
101150-542000	Legal-General	245,470	220,529	400,000	400,000	300,000
101150-542014	Legal-Local Licensing Auth	975	-	-	-	-
101150-542044	Legal-LRC	20,721	16,232	-	-	-
101150-542080	Legal-Golf Course	1,620	654	-	-	-
101150-542084	Legal-Library	960	2,136	-	-	-
101150-542091	Legal-Quiet Zones	13,380	2,529	-	-	-
101150-542093	Legal-COVID-19	25,528	2,398	-	-	-
101150-542094	Legal-Marshall Fire	1,134	44,123	-	-	-
Total City Attorney		309,788	288,602	400,000	400,000	300,000
Equity Diversity & Inclusion						
101146-520100	Office Supplies	-	-	-	-	2,000
101146-521100	Computer Supplies-Software	-	-	-	-	-
101146-522500	Non-Capital Furn/Equip/Tools	-	-	-	-	-
101146-532000	Advertising/Marketing	-	-	-	-	17,000
101146-540200	Prof Serv-Translation	-	-	-	-	42,000
101146-540900	Prof Serv-Other	-	-	-	-	16,250
101146-580040	Computer Replacement	-	-	-	-	-
Total Equity Diversity & Inclusion		-	-	-	-	77,250
City Clerk						
101160-511000	Regular Salaries	201,875	231,131	231,068	231,068	252,096
101160-512000	FICA Expense	15,378	17,629	17,577	17,577	19,186
101160-512100	Retirement Contribution	11,103	13,945	15,019	15,019	16,387
101160-512200	Workers Compensation	164	165	165	165	111
101160-513000	Medical Insurance	14,768	16,466	15,089	15,089	14,083
101160-513100	Dental Insurance	2,689	1,663	1,437	1,437	1,437
101160-513200	Vision Insurance	536	558	557	557	558
101160-513300	Life, AD&D & LTD Insurance	1,759	1,885	1,981	1,981	2,253
101160-513400	Employee Assistance Plan	92	95	94	94	95

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101160-520100	Office Supplies	1,055	600	1,000	1,000	1,000
101160-521100	Computer Supplies-Software	450	504	500	500	500
101160-521200	Non-Capital Computer Hardware	4,043	22	12,000	12,000	12,000
101160-522230	Reference Materials	-	-	100	100	100
101160-522500	Non-Capital Furn/Equip/Tools	173	-	1,500	1,500	1,500
101160-532000	Advertising/Marketing	15,778	23,203	18,000	18,000	18,000
101160-532200	Printing	1,310	912	1,200	1,200	1,200
101160-532230	Dues/Subscriptions/Books	1,233	949	1,000	1,000	1,000
101160-535010	Communication Svcs-Cell Phone	-	141	-	-	1,200
101160-538101	Travel, Training, & Meetings	762	2,663	15,000	15,000	15,000
101160-538999	Other Services and Charges	557	815	1,100	1,100	1,100
101160-540470	Prof Serv-Recording Fee	-	-	300	300	300
101160-540650	Professional Services-Election	31,182	79,743	40,000	40,000	40,000
101160-540710	Prof Serv- Video Streaming	6,000	6,000	8,000	8,000	10,000
101160-540900	Prof Serv-Other	18,484	28,952	85,000	85,000	50,000
101160-550020	Parts/Repairs/Maint-Equip	-	967	-	-	250
101160-580040	Computer Replacement	1,250	1,250	1,250	1,250	1,250
Total City Clerk		330,641	430,257	468,937	468,937	460,606
Human Resources						
101171-511000	Regular Salaries	381,377	445,546	477,473	477,473	511,520
101171-511100	Variable Salaries	45,475	43,165	80,188	80,188	94,659
101171-511200	Overtime Pay	830	715	1,000	1,000	1,000
101171-512000	FICA Expense	32,522	35,706	38,366	38,366	44,242
101171-512100	Retirement Contribution	21,114	27,059	31,101	31,101	33,250
101171-512200	Workers Compensation	1,779	1,635	1,682	1,682	315
101171-512300	Unemployment Compensation	776	636	-	-	-
101171-513000	Medical Insurance	40,819	48,577	52,229	52,229	60,724
101171-513100	Dental Insurance	2,316	3,574	3,654	3,654	4,310
101171-513200	Vision Insurance	573	784	825	825	885
101171-513300	Life, AD&D & LTD Insurance	2,734	3,095	3,723	3,723	3,924
101171-513400	Employee Assistance Plan	150	170	108	108	109
101171-520100	Office Supplies	922	1,769	2,500	2,500	2,500
101171-521000	Computer Supplies	114	(114)	-	-	-
101171-521100	Computer Supplies-Software	-	12,505	20,000	20,000	30,000
101171-521200	Non-Capital Computer Hardware	-	10,120	4,000	4,000	11,000
101171-522120	Operating Supplies-Safety	-	50	-	-	-
101171-522500	Non-Capital Furn/Equip/Tools	332	41,274	3,000	3,000	7,000
101171-522900	Miscellaneous Supplies	129	3,250	3,600	3,600	3,600
101171-523100	Uniforms and Clothing	-	-	800	800	1,000
101171-532000	Advertising/Marketing	5,492	8,217	13,000	13,000	15,000
101171-532200	Printing	811	1,328	500	500	800
101171-532210	Travel	-	-	-	-	20,000
101171-532220	Business and Auto Allowance	1,677	1,998	3,000	3,000	4,000
101171-532230	Dues/Subscriptions/Books	17,212	10,099	18,000	18,000	10,000
101171-535010	Communication Svcs-Cell Phone	2,771	3,814	3,200	3,200	3,400
101171-535200	Postage	4	-	100	100	100
101171-536000	Rentals-Equipment	-	-	-	-	1,200
101171-538100	Education Expense	-	-	25,000	25,000	12,000
101171-538101	Travel, Training, & Meetings	3,187	11,365	16,000	16,000	13,000
101171-538110	Education-Ethics Training/Mat	-	-	6,500	6,500	13,000
101171-538120	Educate-Citywide Tuition Reimb	-	1,975	8,000	8,000	8,000
101171-538125	Education - CityWide Trng Mat	28,763	52,987	68,500	68,500	77,200
101171-538370	Safety Committee	-	-	3,000	3,000	5,000
101171-538380	Employee Appreciation	1,971	17,338	16,000	16,000	17,000
101171-538999	Other Services and Charges	36,229	10,487	11,500	11,500	12,000
101171-540150	Prof Serv-Medical	10,005	11,449	12,000	12,000	15,000
101171-540900	Prof Serv-Other	34,082	30,812	36,200	36,200	30,000
101171-540910	Prof Serv-Consulting	1,344	33,760	15,000	15,000	20,000
101171-550020	Parts/Repairs/Maint-Equip	238	-	-	-	-
101171-550090	Parts/Repairs/Maint-Copiers	710	1,151	1,000	1,000	1,000
101171-550100	Parts/Repairs/Maint-Software	3,006	4,151	8,500	8,500	8,500
101171-580040	Computer Replacement	2,300	2,300	2,300	2,300	2,300
Total Human Resources		681,765	882,749	991,549	991,549	1,098,538

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Information Technology						
101172-511000	Regular Salaries	386,625	447,640	598,816	598,816	691,709
101172-511200	Overtime Pay	-	294	-	-	-
101172-512000	FICA Expense	28,361	31,934	42,565	42,565	50,880
101172-512100	Retirement Contribution	21,433	27,190	38,923	38,923	44,960
101172-512200	Workers Compensation	4,684	5,045	6,731	6,731	2,715
101172-512300	Unemployment Compensation	6,171	-	-	-	-
101172-513000	Medical Insurance	44,005	52,624	84,120	84,120	78,858
101172-513100	Dental Insurance	2,725	3,479	5,433	5,433	6,168
101172-513200	Vision Insurance	681	693	1,044	1,044	1,111
101172-513300	Life, AD&D & LTD Insurance	3,056	3,153	3,598	3,598	4,016
101172-513400	Employee Assistance Plan	191	204	176	176	176
101172-520100	Office Supplies	174	655	1,200	1,200	1,200
101172-521000	Computer Supplies	1,030	720	1,000	1,000	1,000
101172-521100	Computer Supplies-Software	-	128	1,500	1,500	1,500
101172-521110	Software Subscr. & Maint Fees	132,379	174,757	165,000	165,000	345,000
101172-521140	Software Subscription-ESRI	25,000	28,000	28,000	28,000	28,000
101172-521200	Non-Capital Computer Hardware	2,337	815	7,500	7,500	7,500
101172-522500	Non-Capital Furn/Equip/Tools	-	-	2,500	2,500	2,500
101172-523100	Uniforms and Clothing	-	-	1,200	1,200	600
101172-532200	Printing	377	300	200	200	200
101172-532220	Business and Auto Allowance	2,324	2,310	3,000	3,000	3,000
101172-532230	Dues/Subscriptions/Books	2,810	4,755	4,500	4,500	4,500
101172-535010	Communication Svcs-Cell Phone	2,895	2,695	4,800	4,800	4,800
101172-538101	Travel, Training, & Meetings	4,528	10,587	18,000	18,000	21,000
101172-540170	Prof Serv-Info Systems	3,128	25,094	20,000	20,000	20,000
101172-540540	Prof Serv-GIS	19,632	20,192	15,000	15,000	15,000
101172-550020	Parts/Repairs/Maint-Equip	4,230	10,004	10,000	10,000	65,000
101172-550130	Parts/Repairs/Maint-Security	-	878	10,000	10,000	10,000
101172-580030	Vehicle/Equipment Replacement	3,000	3,000	4,500	4,500	2,927
101172-580040	Computer Replacement	1,820	1,820	1,820	1,820	1,820
Total Information Technology		703,594	858,965	1,081,126	1,081,126	1,416,140
Finance & Accounting						
101201-511000	Regular Salaries	335,712	323,035	376,899	376,899	432,067
101201-511100	Variable Salaries	4,344	72,084	-	-	19,574
101201-511200	Overtime Pay	4,166	2,332	100	100	100
101201-512000	FICA Expense	24,495	25,453	26,269	26,269	32,383
101201-512100	Retirement Contribution	18,779	19,333	24,507	24,507	28,094
101201-512200	Workers Compensation	1,486	1,199	1,468	1,468	1,011
101201-513000	Medical Insurance	34,513	24,639	35,727	35,727	53,590
101201-513100	Dental Insurance	2,311	1,579	2,243	2,243	2,799
101201-513200	Vision Insurance	596	465	573	573	693
101201-513300	Life, AD&D & LTD Insurance	2,531	2,129	2,317	2,317	2,995
101201-513400	Employee Assistance Plan	159	127	104	104	119
101201-520100	Office Supplies	1,758	1,711	1,750	1,750	2,000
101201-521100	Computer Supplies-Software	123	113	-	-	-
101201-521200	Non-Capital Computer Hardware	-	-	500	500	500
101201-522500	Non-Capital Furn/Equip/Tools	276	34	750	750	750
101201-532000	Advertising/Marketing	37	-	250	250	100
101201-532200	Printing	4,493	2,285	5,000	5,000	4,000
101201-532220	Business and Auto Allowance	1,690	840	-	-	1,500
101201-532230	Dues/Subscriptions/Books	1,765	1,382	2,000	2,000	1,500
101201-535010	Communication Svcs-Cell Phone	696	1,475	-	-	1,500
101201-538101	Travel, Training, & Meetings	4,083	6,790	10,000	10,000	10,000
101201-540410	Prof Serv-Investment Fee	6,070	6,163	6,000	6,000	6,000
101201-540415	Prof Serv-Bank Charges	37,586	59,657	45,000	45,000	45,000
101201-540900	Prof Serv-Other	1,260	49,879	5,000	56,000	30,000
101201-550100	Parts/Repairs/Maint-Software	37,948	44,165	47,500	47,500	50,000
101201-580040	Computer Replacement	1,820	1,820	1,820	1,820	1,820
Total Finance & Accounting		528,697	648,693	595,777	646,777	728,095
Tax Administration						
101221-511000	Regular Salaries	136,786	176,161	188,005	188,005	185,870

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101221-512000	FICA Expense	10,316	13,201	14,122	14,122	13,547
101221-512100	Retirement Contribution	7,523	10,669	12,221	12,221	12,079
101221-512200	Workers Compensation	111	126	132	132	82
101221-513000	Medical Insurance	10,253	15,398	17,543	17,543	27,114
101221-513100	Dental Insurance	586	853	903	903	1,784
101221-513200	Vision Insurance	172	302	386	386	314
101221-513300	Life, AD&D & LTD Insurance	1,177	1,452	1,657	1,657	688
101221-513400	Employee Assistance Plan	62	57	60	60	60
101221-520100	Office Supplies	225	370	500	500	500
101221-522500	Non-Capital Furn/Equip/Tools	4,935	2,606	500	500	500
101221-532200	Printing	3,054	1,219	4,000	4,000	4,000
101221-532230	Dues/Subscriptions/Books	-	5	180	180	180
101221-535010	Communication Svcs-Cell Phone	486	1,312	1,000	1,000	1,000
101221-538101	Travel, Training, & Meetings	-	137	1,750	1,750	5,000
101221-540470	Prof Serv-Recording Fee	285	51	750	750	750
101221-540900	Prof Serv-Other	50	9,224	1,600	1,600	15,000
101221-550020	Parts/Repairs/Maint-Equip	880	968	-	-	-
101221-550100	Parts/Repairs/Maint-Software	610	2,220	3,000	3,000	3,000
101221-580040	Computer Replacement	1,190	1,190	1,190	1,190	1,190
Total Tax Administration		178,701	237,521	249,499	249,499	272,658
Patrol & Investigations						
101321-511000	Regular Salaries	3,246,026	3,358,171	3,960,434	3,960,434	4,228,920
101321-511100	Variable Salaries	27,332	145,818	158,285	158,285	64,389
101321-511200	Overtime Pay	228,020	342,154	256,333	256,333	281,966
101321-511201	Overtime Reimbursement-Police	(6,750)	(432)	-	-	-
101321-512000	FICA Expense	256,026	279,922	311,112	311,112	328,824
101321-512100	Retirement Contribution	191,092	285,796	395,387	395,387	399,765
101321-512200	Workers Compensation	62,874	57,711	69,864	69,864	50,793
101321-512300	Unemployment Compensation	2,678	-	-	-	-
101321-513000	Medical Insurance	409,708	390,984	549,328	549,328	543,884
101321-513100	Dental Insurance	31,516	28,616	38,576	38,576	38,067
101321-513200	Vision Insurance	6,250	5,831	7,191	7,191	7,063
101321-513300	Life, AD&D & LTD Insurance	26,100	24,077	25,388	25,388	31,479
101321-513400	Employee Assistance Plan	1,719	1,503	1,088	1,088	1,142
101321-520100	Office Supplies	4,643	4,204	5,780	5,780	5,780
101321-521100	Computer Supplies-Software	3,004	5,479	49,110	49,110	54,016
101321-521200	Non-Capital Computer Hardware	1,176	243	4,050	4,050	4,050
101321-522030	Operating Supplies-Medical	-	-	7,690	7,690	7,690
101321-522040	Operating Supplies-Ammunition	9,523	7,194	28,870	28,870	34,646
101321-522045	Operating Supplies-Firearms	-	-	11,520	11,520	12,668
101321-522050	Operating Supplies-Investigate	4,014	4,633	3,040	3,040	3,040
101321-522060	Operating Supplies-AudioVisual	-	-	-	-	-
101321-522120	Operating Supplies-Safety	4,397	5,056	35,200	35,200	38,720
101321-522500	Non-Capital Furn/Equip/Tools	1,789	2,140	27,000	27,000	27,000
101321-522900	Miscellaneous Supplies	2,193	290	2,310	2,310	2,310
101321-522909	Marshall Fire - Supplies	-	3,002	-	-	-
101321-523100	Uniforms and Clothing	63,710	63,586	75,000	75,000	75,000
101321-525100	Auto Expense-Parts & Repairs	23,966	19,326	30,630	30,630	30,630
101321-525200	Auto Expense-Tires	2,757	4,358	9,900	9,900	10,890
101321-525300	Gas & Oil	39,428	61,156	55,000	55,000	60,500
101321-532200	Printing	6,824	3,031	10,500	10,500	10,500
101321-532220	Business and Auto Allowance	-	-	-	-	-
101321-532230	Dues/Subscriptions/Books	19,228	8,890	10,500	10,500	10,500
101321-532909	Marshall Fire - Services	-	625,750	-	-	-
101321-533000	Intergov. Serv.-Boulder Comm	347,443	355,378	354,130	354,130	338,070
101321-533030	Intergov. Serv-Jail Interconn.	-	-	2,180	2,180	2,180
101321-533080	Intergov. Serv-BC Forensics	-	10,000	20,050	20,050	20,050
101321-535010	Communication Svcs-Cell Phone	3,527	2,948	3,500	3,500	3,500
101321-535030	Comm Svcs-Internet/Cable	47,530	48,508	34,000	34,000	34,000
101321-538101	Travel, Training, & Meetings	31,694	45,481	49,000	49,000	49,000
101321-538280	Police Grant Expenditures	5,003	-	-	-	-
101321-538290	Taser Prog Purchases/Training	3,928	660	10,670	10,670	10,795
101321-538300	High Risk Tactical/Entry Train	-	85	8,000	8,000	8,000
101321-538360	Citizens Police Academy	-	59	1,650	1,650	1,650

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101321-540150	Prof Serv-Medical	8,759	4,861	26,250	26,250	26,250
101321-540155	Prof Serv-Mental Health	154,639	180,746	-	-	234,222
101321-540170	Prof Serv-Info Systems	8,432	6,150	34,530	34,530	34,530
101321-540900	Prof Serv-Other	36,121	20,026	57,150	57,150	62,865
101321-550020	Parts/Repairs/Maint-Equip	1,565	982	-	-	-
101321-550090	Parts/Repairs/Maint-Copiers	2,365	2,854	4,020	4,020	4,417
101321-550100	Parts/Repairs/Maint-Software	10,169	18,203	42,450	42,450	46,693
101321-550120	Parts/Repairs/Maint-Body Cams	56,862	56,644	12,150	12,150	12,150
101321-580030	Vehicle/Equipment Replacement	163,500	163,500	245,250	245,250	159,494
101321-580040	Computer Replacement	7,320	7,320	7,320	7,320	7,320
Total Patrol & Investigations		5,558,097	6,662,894	7,051,386	7,051,386	7,419,418
Code Enforcement						
101330-511000	Regular Salaries	92,000	96,258	107,714	107,714	120,951
101330-511100	Variable Salaries	11,577	-	-	-	-
101330-511200	Overtime Pay	252	907	710	710	710
101330-512000	FICA Expense	7,742	7,034	7,774	7,774	9,064
101330-512100	Retirement Contribution	5,075	6,500	8,060	8,060	8,933
101330-512200	Workers Compensation	3,892	2,166	2,149	2,149	1,549
101330-513000	Medical Insurance	9,038	8,464	18,199	18,199	10,526
101330-513100	Dental Insurance	563	624	1,131	1,131	601
101330-513200	Vision Insurance	161	172	244	244	161
101330-513300	Life, AD&D & LTD Insurance	726	730	857	857	1,059
101330-513400	Employee Assistance Plan	32	34	45	45	45
101330-520100	Office Supplies	17	43	310	310	310
101330-521100	Computer Supplies-Software	-	-	610	610	610
101330-521200	Non-Capital Computer Hardware	174	-	210	210	210
101330-522030	Operating Supplies-Medical	-	-	500	500	500
101330-522120	Operating Supplies-Safety	45	-	500	500	500
101330-522500	Non-Capital Furn/Equip/Tools	11	165	190	190	190
101330-522900	Miscellaneous Supplies	96	180	410	410	410
101330-523100	Uniforms and Clothing	1,900	1,968	3,900	3,900	3,900
101330-525100	Auto Expense-Parts & Repairs	787	529	1,820	1,820	1,820
101330-525200	Auto Expense-Tires	-	-	1,000	1,000	1,000
101330-525300	Gas & Oil	1,376	2,824	2,900	2,900	2,900
101330-532200	Printing	32	65	280	280	280
101330-532230	Dues/Subscriptions/Books	178	112	500	500	500
101330-535010	Communication Svcs-Cell Phone	164	130	950	950	950
101330-538101	Travel, Training, & Meetings	147	716	500	500	500
101330-540900	Prof Serv-Other	11,240	14,261	15,000	15,000	17,000
101330-550090	Parts/Repairs/Maint-Copiers	37	223	320	320	320
101330-580030	Vehicle/Equipment Replacement	7,500	7,500	11,250	11,250	7,316
101330-580040	Computer Replacement	280	280	280	280	280
Total Code Enforcement		155,043	151,884	188,313	188,313	193,095
Public Works Administration						
101411-520100	Office Supplies	176	193	350	350	350
101411-522909	Marshall Fire - Supplies	321	39,716	-	-	-
101411-532200	Printing	95	526	200	200	500
101411-532230	Dues/Subscriptions/Books	-	604	500	500	500
101411-532909	Marshall Fire - Services	-	237,382	-	-	-
101411-535010	Communication Svcs-Cell Phone	656	966	500	500	1,000
101411-535030	Comm Svcs-Internet/Cable	1,201	1,218	1,500	1,500	1,500
101411-538101	Travel, Training, & Meetings	114	729	2,000	2,000	2,000
101411-540470	Prof Serv-Recording Fee	233	202	750	750	750
101411-580040	Computer Replacement	6,620	6,620	6,620	6,620	6,640
Total Public Works Administration		9,416	288,155	12,420	12,420	13,240
Engineering						
101420-511000	Regular Salaries	201,935	279,431	312,726	312,726	341,960
101420-511100	Variable Salaries	-	14,612	18,782	18,782	20,176
101420-511200	Overtime Pay	2,696	2,829	850	850	850
101420-512000	FICA Expense	14,811	21,459	24,257	24,257	26,001
101420-512100	Retirement Contribution	11,601	17,555	20,822	20,822	22,506
101420-512200	Workers Compensation	2,454	3,305	3,695	3,695	2,767

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101420-513000	Medical Insurance	21,172	25,915	30,459	30,459	30,675
101420-513100	Dental Insurance	1,484	1,769	1,916	1,916	1,922
101420-513200	Vision Insurance	303	369	416	416	413
101420-513300	Life, AD&D & LTD Insurance	1,549	2,015	2,404	2,404	1,718
101420-513400	Employee Assistance Plan	48	61	72	72	75
101420-520100	Office Supplies	636	549	460	460	600
101420-521000	Computer Supplies	20	13	20	20	100
101420-521100	Computer Supplies-Software	26	68	100	100	100
101420-521200	Non-Capital Computer Hardware	648	-	-	-	-
101420-522120	Operating Supplies-Safety	54	112	300	300	300
101420-522500	Non-Capital Furn/Equip/Tools	440	1,674	300	300	500
101420-522900	Miscellaneous Supplies	41	20	230	230	250
101420-525100	Auto Expense-Parts & Repairs	610	311	1,000	1,000	1,000
101420-525200	Auto Expense-Tires	491	-	100	100	100
101420-525300	Gas & Oil	1,877	3,242	2,200	2,200	2,200
101420-532200	Printing	1,506	155	300	300	1,000
101420-532220	Business and Auto Allowance	1,501	1,480	2,000	2,000	2,000
101420-532230	Dues/Subscriptions/Books	844	763	200	200	500
101420-535010	Communication Svcs-Cell Phone	900	1,140	470	470	470
101420-538101	Travel, Training, & Meetings	157	833	1,220	1,220	1,220
101420-540910	Prof Serv-Consulting	14,277	3,439	160	15,160	2,000
101420-550020	Parts/Repairs/Maint-Equip	-	112	-	-	-
101420-550090	Parts/Repairs/Maint-Copiers	336	664	300	300	350
101420-550100	Parts/Repairs/Maint-Software	-	-	200	200	200
101420-580040	Computer Replacement	140	140	140	140	140
Total Engineering		282,559	384,037	426,099	441,099	462,093
Development Engineering						
101421-511000	Regular Salaries	260,837	352,244	359,589	359,589	382,185
101421-511200	Overtime Pay	14,977	9,701	4,100	4,100	4,100
101421-512000	FICA Expense	20,759	26,764	26,812	26,812	28,771
101421-512100	Retirement Contribution	15,185	21,845	23,642	23,642	25,110
101421-512200	Workers Compensation	3,293	4,750	4,000	4,000	2,912
101421-513000	Medical Insurance	27,603	39,097	40,226	40,226	43,147
101421-513100	Dental Insurance	1,603	2,356	2,285	2,285	2,610
101421-513200	Vision Insurance	465	573	562	562	562
101421-513300	Life, AD&D & LTD Insurance	2,062	2,439	2,735	2,735	2,967
101421-513400	Employee Assistance Plan	76	146	88	88	89
101421-520100	Office Supplies	476	262	400	400	400
101421-521000	Computer Supplies	20	13	20	20	450
101421-521100	Computer Supplies-Software	26	68	100	100	150
101421-521200	Non-Capital Computer Hardware	648	-	-	-	-
101421-522120	Operating Supplies-Safety	64	112	60	60	60
101421-522500	Non-Capital Furn/Equip/Tools	440	1,674	400	400	1,500
101421-522900	Miscellaneous Supplies	40	20	300	300	300
101421-532200	Printing	101	115	300	300	300
101421-532220	Business and Auto Allowance	272	270	300	300	300
101421-532230	Dues/Subscriptions/Books	679	751	400	400	400
101421-535010	Communication Svcs-Cell Phone	972	966	1,000	1,000	1,000
101421-540910	Prof Serv-Consulting	9,809	3,337	200	15,200	100,000
101421-550090	Parts/Repairs/Maint-Copiers	336	664	300	300	300
101421-580040	Computer Replacement	700	700	700	700	700
Total Development Engineering		361,443	468,868	468,519	483,519	598,313
Transportation Planning						
101425-511000	Regular Salaries	30,545	40,926	45,916	45,916	50,071
101425-511100	Variable Salaries	326	15	-	-	-
101425-511200	Overtime Pay	213	305	270	270	270
101425-512000	FICA Expense	2,267	2,895	3,252	3,252	3,517
101425-512100	Retirement Contribution	1,971	2,822	3,449	3,449	3,498
101425-512200	Workers Compensation	227	303	363	363	161
101425-513000	Medical Insurance	3,216	4,593	6,785	6,785	5,672
101425-513100	Dental Insurance	205	301	427	427	353
101425-513200	Vision Insurance	55	65	86	86	55
101425-513300	Life, AD&D & LTD Insurance	236	296	318	318	283

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101425-513400	Employee Assistance Plan	9	11	11	11	11
101425-520100	Office Supplies	659	927	900	900	1,200
101425-521100	Computer Supplies-Software	692	625	1,200	1,200	1,200
101425-522500	Non-Capital Furn/Equip/Tools	34	59	500	500	500
101425-523100	Uniforms and Clothing	18	14	20	20	200
101425-532010	Public Education & Outreach	848	537	2,000	2,000	4,000
101425-532220	Business and Auto Allowance	256	279	300	300	300
101425-532230	Dues/Subscriptions/Books	394	439	900	900	900
101425-535010	Communication Svcs-Cell Phone	125	131	300	300	300
101425-538101	Travel, Training, & Meetings	651	2,886	4,000	4,000	4,000
101425-540470	Prof Serv-Recording Fee	1,538	837	-	-	-
101425-540900	Prof Serv-Other	-	-	-	-	-
101425-540910	Prof Serv-Consulting	9,786	3,338	-	-	-
101425-550090	Parts/Repairs/Maint-Copiers	369	-	-	-	-
Total Transportation Planning		54,640	62,603	70,997	70,997	76,491
Street Maintenance						
101431-511000	Regular Salaries	168,180	218,633	225,630	225,630	241,886
101431-511200	Overtime Pay	15,534	20,346	16,000	16,000	16,000
101431-512000	FICA Expense	13,834	17,987	17,939	17,939	19,107
101431-512100	Retirement Contribution	10,154	14,366	15,704	15,704	16,763
101431-512200	Workers Compensation	8,136	7,295	6,569	6,569	3,449
101431-513000	Medical Insurance	28,120	35,980	41,115	41,115	47,945
101431-513100	Dental Insurance	1,847	2,121	2,268	2,268	2,812
101431-513200	Vision Insurance	410	433	473	473	583
101431-513300	Life, AD&D & LTD Insurance	1,538	1,647	2,032	2,032	1,956
101431-513400	Employee Assistance Plan	83	145	91	91	94
101431-520100	Office Supplies	723	636	1,500	1,500	1,500
101431-521200	Non-Capital Computer Hardware	68	317	1,520	1,520	1,000
101431-522120	Operating Supplies-Safety	1,959	2,278	3,000	3,000	3,000
101431-522500	Non-Capital Furn/Equip/Tools	2,458	3,505	3,500	3,500	3,500
101431-522900	Miscellaneous Supplies	-	384	600	600	600
101431-523100	Uniforms and Clothing	1,660	1,660	3,000	3,000	3,000
101431-524300	Street Supplies	12,595	11,203	15,000	15,000	15,000
101431-524310	Street Supplies-Asphalt	14,385	12,949	50,000	50,000	50,000
101431-524320	Street Supplies-Crack Filler	-	-	15,000	15,000	5,000
101431-525100	Auto Expense-Parts & Repairs	21,698	25,950	15,000	15,000	15,000
101431-525200	Auto Expense-Tires	1,289	3,330	1,800	1,800	12,000
101431-525300	Gas & Oil	17,192	38,442	21,180	21,180	21,175
101431-532200	Printing	706	1,107	390	390	390
101431-532220	Business and Auto Allowance	46	45	50	50	50
101431-532230	Dues/Subscriptions/Books	-	208	-	-	500
101431-534010	Utility Services-Electricity	401,002	374,089	450,000	450,000	450,000
101431-534030	Utility Service-Eco Cycle	34,229	22,748	37,000	37,000	38,500
101431-535000	Communication Svcs-Telephone	1,474	1,417	1,580	1,580	1,650
101431-535010	Communication Svcs-Cell Phone	1,665	1,865	1,750	1,750	1,800
101431-535030	Comm Svcs-Internet/Cable	899	1,023	1,050	1,050	1,100
101431-536000	Rentals-Equipment	148	-	5,500	5,500	5,500
101431-538101	Travel, Training, & Meetings	1,796	9,661	5,000	5,000	5,000
101431-540111	Prof Serv-Traffic Signals	183,208	145,554	325,000	325,000	155,000
101431-540550	Prof Serv-Landfill	5,938	5,807	20,600	20,600	10,000
101431-540900	Prof Serv-Other	11,964	12,556	15,710	15,710	15,710
101431-546190	Prof Serv-Emerg Signal Repair	-	-	-	-	-
101431-550020	Parts/Repairs/Maint-Equip	5,344	6,094	7,000	7,000	7,000
101431-550050	Parts/Repairs/Maint-Streets	187,739	17,684	78,610	78,610	78,610
101431-550100	Parts/Repairs/Maint-Software	-	2,983	5,270	5,270	5,270
101431-550110	Parts/Repairs/Maint-Street Lig	53,126	83,485	60,000	60,000	60,000
101431-550140	Parts/Repairs/Maint-Painting	56,278	-	200,000	200,000	25,000
101431-580030	Vehicle/Equipment Replacement	22,780	91,100	136,660	136,660	88,875
Total Street Maintenance		1,290,206	1,197,034	1,810,091	1,810,091	1,431,325
Snow & Ice Removal						
101433-511000	Regular Salaries	79,556	105,621	109,296	109,296	114,216
101433-511200	Overtime Pay	7,848	10,293	10,000	10,000	10,000
101433-512000	FICA Expense	6,594	8,740	8,877	8,877	9,222

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101433-512100	Retirement Contribution	4,831	6,967	7,755	7,755	8,075
101433-512200	Workers Compensation	2,527	3,307	3,275	3,275	1,714
101433-513000	Medical Insurance	13,754	16,849	20,186	20,186	23,500
101433-513100	Dental Insurance	907	975	1,078	1,078	1,362
101433-513200	Vision Insurance	195	201	228	228	281
101433-513300	Life, AD&D & LTD Insurance	740	883	992	992	922
101433-513400	Employee Assistance Plan	41	45	52	52	52
101433-522500	Non-Capital Furn/Equip/Tools	96	586	500	500	500
101433-523100	Uniforms and Clothing	480	506	500	500	500
101433-524300	Street Supplies	76	-	-	-	-
101433-524360	Street Supplies-Ice Slicer	81,163	119,626	110,000	110,000	110,000
101433-525100	Auto Expense-Parts & Repairs	2,853	83	250	250	250
101433-535010	Communication Svcs-Cell Phone	837	938	1,000	1,000	1,000
101433-538101	Travel, Training, & Meetings	2,032	6,321	1,500	1,500	3,000
101433-538999	Other Services and Charges	10,062	-	1,320	1,320	1,320
101433-550020	Parts/Repairs/Maint-Equip	8,760	9,664	10,000	10,000	12,000
101433-550100	Parts/Repairs/Maint-Software	3,080	3,470	3,840	3,840	3,840
Total Snow & Ice Removal		226,432	295,075	290,649	290,649	301,754
Sign Maintenance						
101434-511000	Regular Salaries	66,390	87,639	90,507	90,507	95,034
101434-511200	Overtime Pay	6,304	8,278	7,000	7,000	7,000
101434-512000	FICA Expense	5,464	7,201	7,227	7,227	7,545
101434-512100	Retirement Contribution	4,020	5,768	6,339	6,339	6,632
101434-512200	Workers Compensation	2,053	2,678	2,651	2,651	1,398
101434-513000	Medical Insurance	11,116	13,596	16,276	16,276	18,970
101434-513100	Dental Insurance	732	787	870	870	1,101
101434-513200	Vision Insurance	157	162	183	183	228
101434-513300	Life, AD&D & LTD Insurance	611	726	817	817	760
101434-513400	Employee Assistance Plan	33	37	36	36	36
101434-522100	Operating Supplies-Signs	19,519	18,683	22,000	22,000	35,000
101434-522500	Non-Capital Furn/Equip/Tools	294	1,609	1,100	1,100	1,100
101434-523100	Uniforms and Clothing	654	685	400	400	400
101434-524300	Street Supplies	2,461	1,898	11,000	11,000	11,000
101434-524350	Street Supplies-Thermoplastic	7,053	3,759	10,000	10,000	10,000
101434-525100	Auto Expense-Parts & Repairs	30	-	200	200	200
101434-532220	Business and Auto Allowance	45	45	50	50	50
101434-535010	Communication Svcs-Cell Phone	683	764	750	750	750
101434-536000	Rentals-Equipment	-	-	500	500	500
101434-538101	Travel, Training, & Meetings	-	95	750	750	750
101434-550020	Parts/Repairs/Maint-Equip	-	-	450	450	450
Total Sign Maintenance		127,620	154,409	179,106	179,106	198,904
Streetscapes						
101435-511000	Regular Salaries	195,825	197,563	234,722	234,722	271,823
101435-511100	Variable Salaries	-	5,319	-	-	-
101435-511200	Overtime Pay	5,123	7,814	6,000	6,000	6,000
101435-512000	FICA Expense	14,945	15,793	17,594	17,594	20,635
101435-512100	Retirement Contribution	11,103	12,509	15,647	15,647	18,060
101435-512200	Workers Compensation	3,420	3,315	3,757	3,757	2,992
101435-513000	Medical Insurance	24,276	28,708	40,406	40,406	40,448
101435-513100	Dental Insurance	1,969	2,048	2,674	2,674	2,967
101435-513200	Vision Insurance	464	433	539	539	532
101435-513300	Life, AD&D & LTD Insurance	1,683	1,725	1,776	1,776	2,268
101435-513400	Employee Assistance Plan	78	82	97	97	106
101435-520100	Office Supplies	-	131	600	600	250
101435-521100	Computer Supplies-Software	67	-	250	250	250
101435-522010	Operating Supplies-Chemicals	604	611	1,500	1,500	1,500
101435-522120	Operating Supplies-Safety	8	646	500	500	850
101435-522170	Operating Supplies - Tree Repl	2,400	6,259	5,000	5,000	5,000
101435-522200	Operating Supplies-Plant Mat.	5,549	6,062	7,000	7,000	7,000
101435-522500	Non-Capital Furn/Equip/Tools	599	1,853	3,500	3,500	4,000
101435-522900	Miscellaneous Supplies	506	872	1,000	1,000	3,000
101435-523100	Uniforms and Clothing	1,999	1,999	2,700	2,700	3,000
101435-525100	Auto Expense-Parts & Repairs	-	-	-	-	-

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101435-532220	Business and Auto Allowance	111	70	250	250	250
101435-534050	Utility Services-Water	83,044	148,679	126,000	126,000	126,000
101435-535010	Communication Svcs-Cell Phone	1,109	1,025	1,200	1,200	1,200
101435-535030	Comm Svcs-Internet/Cable	-	42	-	-	-
101435-538101	Travel, Training, & Meetings	644	659	3,000	3,000	3,000
101435-540900	Prof Serv-Other	2,195	113	3,000	3,000	3,000
101435-547000	Prof Serv-Mowing	42,247	34,836	46,740	46,740	46,740
101435-547010	Prof Serv-Pest Control	1,441	1,522	1,200	1,200	1,200
101435-547030	Prof Serv-Landscape Maint.	1,161	9,910	15,000	15,000	9,000
101435-547031	Prof Serv Lndscp Bridge House	-	25,397	35,000	35,000	30,000
101435-547100	Prof Serv - Tree/Hort Maint	22,760	24,552	30,000	30,000	15,000
101435-550020	Parts/Repairs/Maint-Equip	1,652	1,888	2,000	2,000	2,000
101435-550030	Parts/Repairs/Maint-Grounds	270	1,360	2,000	2,000	5,000
101435-550260	Parts/Repairs/Maint-Ground Irr	15,793	5,350	5,000	5,000	5,000
Total Streetscapes		443,046	549,145	615,652	615,652	638,071
City Hall & General Building Maintenance						
101441-511000	Regular Salaries	56,994	60,879	61,470	61,470	73,115
101441-511200	Overtime Pay	704	893	400	400	400
101441-512000	FICA Expense	4,300	4,570	4,534	4,534	5,382
101441-512100	Retirement Contribution	3,162	3,753	4,021	4,021	4,778
101441-512200	Workers Compensation	1,302	1,419	1,408	1,408	972
101441-513000	Medical Insurance	6,335	7,410	7,876	7,876	10,737
101441-513100	Dental Insurance	357	491	497	497	645
101441-513200	Vision Insurance	90	101	102	102	138
101441-513300	Life, AD&D & LTD Insurance	447	500	524	524	651
101441-513400	Employee Assistance Plan	18	19	13	13	15
101441-520100	Office Supplies	359	800	700	700	700
101441-522030	Operating Supplies-Medical	-	-	270	270	270
101441-522110	Operating Supplies-Janitorial	2,680	4,245	3,860	3,860	3,860
101441-522120	Operating Supplies-Safety	745	1,220	1,500	1,500	2,500
101441-522500	Non-Capital Furn/Equip/Tools	2,816	7,065	7,370	7,370	8,500
101441-522900	Miscellaneous Supplies	1,365	1,734	6,000	6,000	6,000
101441-523100	Uniforms and Clothing	139	1,259	2,000	2,000	2,500
101441-525100	Auto Expense-Parts & Repairs	657	1,506	2,000	2,000	2,000
101441-525200	Auto Expense-Tires	1,461	61	1,500	1,500	1,500
101441-525300	Gas & Oil	2,281	5,030	4,200	4,200	4,200
101441-532220	Business and Auto Allowance	54	54	50	50	50
101441-532230	Dues/Subscriptions/Books	77	6	1,000	1,000	1,000
101441-534000	Utility Services-Gas	7,056	13,013	3,320	3,320	8,500
101441-534010	Utility Services-Electricity	23,700	26,273	29,200	29,200	32,000
101441-534020	Utility Service-Trash Removal	9,306	32,395	2,120	2,120	2,120
101441-534040	Utility Service-Haz Waste Disp	-	-	100	100	100
101441-534050	Utility Services-Water	898	1,208	2,000	2,000	2,000
101441-535000	Communication Svcs-Telephone	1,894	1,931	2,020	2,020	2,020
101441-535010	Communication Svcs-Cell Phone	322	375	350	350	350
101441-535040	Communication Svcs-T1 Line	2,518	2,332	3,710	3,710	3,710
101441-538101	Travel, Training, & Meetings	496	846	6,500	6,500	6,500
101441-540300	Prof Serv-Custodial	24,535	32,390	28,800	28,800	28,800
101441-540900	Prof Serv-Other	2,357	2,555	3,670	3,670	3,670
101441-547010	Prof Serv-Pest Control	1,140	915	860	860	860
101441-550000	Parts/Repairs/Maint-Bldgs/Fac	3,221	9,045	5,000	5,000	10,000
101441-550020	Parts/Repairs/Maint-Equip	-	114	1,980	1,980	5,000
101441-550070	Parts/Repairs/Maint-HVAC	3,225	3,618	5,310	5,310	5,310
101441-550080	Parts/Repairs/Maint-Elevators	4,397	3,985	4,010	4,010	4,010
101441-550100	Parts/Repairs/Maint-Software	-	335	1,580	1,580	1,580
101441-550130	Parts/Repairs/Maint-Security	994	9,827	5,000	5,000	3,000
101441-550140	Parts/Repairs/Maint-Painting	268	-	810	810	1,000
101441-550150	Parts/Repairs/Maint-Fire Syste	3,670	3,132	3,500	3,500	6,500
101441-550160	Parts/Repairs/Maint-Electrical	6	83	2,730	2,730	2,730
101441-550170	Parts/Repairs/Maint-Plumbing	506	2,975	1,060	1,060	2,000
101441-550180	Parts/Repairs/Maint-Lighting	542	-	4,240	4,240	2,000
101441-550280	Parts/Repairs/Maint-Other	-	-	270	270	500
101441-580030	Vehicle/Equipment Replacement	350	1,400	2,110	2,110	1,372
101441-580040	Computer Replacement	1,120	1,120	1,120	1,120	1,120

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Total City Hall & General Building Maintenance		178,865	252,882	232,665	232,665	266,665
Police Department Building Maintenance						
101443-511000	Regular Salaries	25,905	29,682	29,805	29,805	35,934
101443-511200	Overtime Pay	415	537	200	200	200
101443-512000	FICA Expense	1,955	2,232	2,196	2,196	2,644
101443-512100	Retirement Contribution	1,450	1,837	1,951	1,951	2,348
101443-512200	Workers Compensation	596	715	707	707	477
101443-513000	Medical Insurance	2,719	2,964	3,148	3,148	4,712
101443-513100	Dental Insurance	158	184	182	182	264
101443-513200	Vision Insurance	41	42	42	42	67
101443-513300	Life, AD&D & LTD Insurance	209	241	254	254	318
101443-513400	Employee Assistance Plan	9	10	9	9	11
101443-522110	Operating Supplies-Janitorial	2,110	4,330	3,180	3,180	3,180
101443-522500	Non-Capital Furn/Equip/Tools	56	72	-	-	-
101443-522900	Miscellaneous Supplies	3,786	1,484	1,590	1,590	1,590
101443-523100	Uniforms and Clothing	78	90	100	100	100
101443-532220	Business and Auto Allowance	54	54	50	50	50
101443-534000	Utility Services-Gas	5,932	5,857	5,730	5,730	7,500
101443-534010	Utility Services-Electricity	32,837	33,053	41,220	41,220	41,220
101443-534020	Utility Service-Trash Removal	1,179	1,127	1,750	1,750	2,200
101443-534040	Utility Service-Haz Waste Disp	-	-	270	270	270
101443-534050	Utility Services-Water	13,179	9,177	14,850	14,850	14,850
101443-535000	Communication Svcs-Telephone	5,032	5,564	3,710	3,710	3,710
101443-535010	Communication Svcs-Cell Phone	149	188	200	200	200
101443-535040	Communication Svcs-T1 Line	2,671	2,474	4,240	4,240	4,240
101443-540300	Prof Serv-Custodial	33,842	33,842	39,730	39,730	39,730
101443-540900	Prof Serv-Other	4,592	2,555	3,670	3,670	3,670
101443-547010	Prof Serv-Pest Control	678	837	800	800	800
101443-550000	Parts/Repairs/Maint-Bldgs/Fac	584	1,602	5,840	5,840	7,500
101443-550020	Parts/Repairs/Maint-Equip	-	-	530	530	4,000
101443-550070	Parts/Repairs/Maint-HVAC	1,797	445	5,310	5,310	5,310
101443-550080	Parts/Repairs/Maint-Elevators	3,964	4,205	4,500	4,500	4,500
101443-550100	Parts/Repairs/Maint-Software	280	335	1,580	1,580	1,580
101443-550130	Parts/Repairs/Maint-Security	590	2,072	1,060	1,060	1,060
101443-550140	Parts/Repairs/Maint-Painting	-	-	2,650	2,650	2,650
101443-550150	Parts/Repairs/Maint-Fire Syste	2,345	708	3,000	3,000	3,000
101443-550160	Parts/Repairs/Maint-Electrical	110	-	1,060	1,060	2,500
101443-550170	Parts/Repairs/Maint-Plumbing	243	960	1,060	1,060	1,500
101443-550180	Parts/Repairs/Maint-Lighting	224	556	5,310	5,310	5,310
101443-580030	Vehicle/Equipment Replacement	800	800	1,210	1,210	787
Total Police Department Building Maintenance		150,566	150,832	192,694	192,694	209,982
Sustainability						
101446-511000	Regular Salaries	84,692	93,049	106,699	106,699	126,363
101446-511100	Variable Salaries	4,334	50	-	-	-
101446-512000	FICA Expense	6,622	6,917	7,950	7,950	9,404
101446-512100	Retirement Contribution	4,666	5,695	6,935	6,935	8,213
101446-512200	Workers Compensation	400	367	366	366	287
101446-513000	Medical Insurance	6,848	2,965	1,957	1,957	1,948
101446-513100	Dental Insurance	408	189	121	121	122
101446-513200	Vision Insurance	126	46	25	25	25
101446-513300	Life, AD&D & LTD Insurance	683	747	921	921	1,070
101446-513400	Employee Assistance Plan	27	27	31	31	31
101446-520100	Office Supplies	(11)	990	1,000	1,000	1,000
101446-521100	Computer Supplies-Software	404	-	400	400	400
101446-522900	Miscellaneous Supplies	22,800	6,396	12,000	12,000	12,000
101446-523100	Uniforms and Clothing	-	18	-	-	-
101446-532000	Advertising/Marketing	-	458	5,000	5,000	10,000
101446-532220	Business and Auto Allowance	272	270	280	280	280
101446-532230	Dues/Subscriptions/Books	-	-	-	-	-
101446-534100	Utility Services - Clean Energy	-	-	-	-	-
101446-535010	Communication Svcs-Cell Phone	103	96	70	70	70
101446-537080	Other Special Event Costs	616	2,249	-	-	-
101446-538101	Travel, Training, & Meetings	29	657	500	500	1,000

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101446-538130	Louisville Recycling/Con Board	-	-	-	-	-
101446-538420	Contributions & Grants	-	10,000	-	-	-
101446-538451	Sustainability Rebates	-	16,850	32,000	32,000	32,000
101446-540900	Prof Serv-Other	-	50,230	-	-	-
101446-540910	Prof Serv-Consulting	-	-	265,840	531,680	-
Total Sustainability		133,017	198,267	442,095	707,935	204,213
Austin Niehoff Building Maintenance						
101447-511000	Regular Salaries	5,924	6,565	6,581	6,581	7,930
101447-511200	Overtime Pay	59	60	50	50	50
101447-512000	FICA Expense	449	495	489	489	589
101447-512100	Retirement Contribution	328	402	431	431	519
101447-512200	Workers Compensation	153	179	178	178	118
101447-513000	Medical Insurance	707	798	847	847	1,164
101447-513100	Dental Insurance	41	51	50	50	66
101447-513200	Vision Insurance	11	11	11	11	17
101447-513300	Life, AD&D & LTD Insurance	48	55	54	54	72
101447-513400	Employee Assistance Plan	2	2	4	4	5
101447-522110	Operating Supplies-Janitorial	392	-	420	420	600
101447-522500	Non-Capital Furn/Equip/Tools	9	18	-	-	-
101447-523100	Uniforms and Clothing	20	24	50	50	50
101447-534000	Utility Services-Gas	1,105	1,203	1,370	1,370	1,700
101447-534010	Utility Services-Electricity	979	653	2,290	2,290	1,500
101447-534050	Utility Services-Water	136	137	210	210	210
101447-535000	Communication Svcs-Telephone	839	865	740	740	740
101447-535010	Communication Svcs-Cell Phone	32	41	50	50	50
101447-535040	Communication Svcs-T1 Line	261	241	420	420	420
101447-540300	Prof Serv-Custodial	4,944	6,088	9,070	9,070	9,070
101447-547010	Prof Serv-Pest Control	-	75	-	-	-
101447-550000	Parts/Repairs/Maint-Bldgs/Fac	294	3	850	850	850
101447-550020	Parts/Repairs/Maint-Equip	-	-	140	140	140
101447-550070	Parts/Repairs/Maint-HVAC	65	25	530	530	530
101447-550140	Parts/Repairs/Maint-Painting	-	-	110	110	110
101447-550150	Parts/Repairs/Maint-Fire Syste	4	52	1,000	1,000	1,000
101447-550160	Parts/Repairs/Maint-Electrical	1,540	-	110	110	110
101447-550170	Parts/Repairs/Maint-Plumbing	85	90	110	110	110
101447-550180	Parts/Repairs/Maint-Lighting	-	-	160	160	160
Total Austin Neihoff Building Maintenance		18,427	18,136	26,325	26,325	27,880
City Services Building Maintenance						
101448-511000	Regular Salaries	44,901	49,131	49,227	49,227	59,399
101448-511200	Overtime Pay	533	660	300	300	300
101448-512000	FICA Expense	3,386	3,685	3,626	3,626	4,374
101448-512100	Retirement Contribution	2,493	3,024	3,221	3,221	3,881
101448-512200	Workers Compensation	1,037	1,176	1,164	1,164	791
101448-513000	Medical Insurance	4,853	5,612	5,950	5,950	8,239
101448-513100	Dental Insurance	276	369	368	368	480
101448-513200	Vision Insurance	71	78	78	78	113
101448-513300	Life, AD&D & LTD Insurance	356	402	417	417	531
101448-513400	Employee Assistance Plan	15	16	14	14	17
101448-522110	Operating Supplies-Janitorial	3,310	3,109	2,120	2,120	2,120
101448-522500	Non-Capital Furn/Equip/Tools	898	317	200	200	200
101448-522900	Miscellaneous Supplies	4,363	4,119	4,000	4,000	5,000
101448-523100	Uniforms and Clothing	732	193	150	150	150
101448-532220	Business and Auto Allowance	54	54	50	50	50
101448-532350	CTC Land Dues	3,235	1,735	6,790	6,790	6,790
101448-534000	Utility Services-Gas	12,688	19,946	12,590	12,590	25,000
101448-534010	Utility Services-Electricity	32,786	31,931	35,490	35,490	45,000
101448-534020	Utility Service-Trash Removal	5,603	5,466	6,370	6,370	6,370
101448-534040	Utility Service-Haz Waste Disp	-	-	270	270	270
101448-534050	Utility Services-Water	4,869	2,252	10,000	10,000	10,000
101448-535000	Communication Svcs-Telephone	1,957	2,150	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	1,062	1,700	1,700	1,700
101448-540300	Prof Serv-Custodial	17,069	18,531	22,280	22,280	22,280

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101448-540900	Prof Serv-Other	2,342	2,555	3,670	3,670	3,670
101448-547010	Prof Serv-Pest Control	590	1,682	1,060	1,060	1,060
101448-550000	Parts/Repairs/Maint-Bldgs/Fac	3,558	2,108	7,960	7,960	12,000
101448-550020	Parts/Repairs/Maint-Equip	9,715	647	1,060	1,060	4,060
101448-550070	Parts/Repairs/Maint-HVAC	4,122	8,807	6,370	6,370	6,370
101448-550100	Parts/Repairs/Maint-Software	-	1,646	1,580	1,580	1,580
101448-550130	Parts/Repairs/Maint-Security	2,472	13,162	2,000	2,000	2,000
101448-550140	Parts/Repairs/Maint-Painting	-	-	300	300	300
101448-550150	Parts/Repairs/Maint-Fire Syste	3,597	826	2,950	2,950	2,950
101448-550160	Parts/Repairs/Maint-Electrical	510	136	2,570	2,570	2,570
101448-550170	Parts/Repairs/Maint-Plumbing	892	1,733	1,060	1,060	2,500
101448-550180	Parts/Repairs/Maint-Lighting	7,889	120	1,060	1,060	1,060
101448-580030	Vehicle/Equipment Replacement	1,200	1,200	1,800	1,800	1,171
Total City Services Building Maintenance		183,768	189,940	201,605	201,605	246,136
Fleet Maintenance						
101450-511000	Regular Salaries	834	1,043	1,327	1,327	1,472
101450-511200	Overtime Pay	71	102	100	100	100
101450-512000	FICA Expense	67	87	107	107	119
101450-512100	Retirement Contribution	51	71	92	92	102
101450-512200	Workers Compensation	14	15	18	18	14
101450-513000	Medical Insurance	194	145	153	153	358
101450-513100	Dental Insurance	12	8	8	8	22
101450-513200	Vision Insurance	3	2	2	2	3
101450-513300	Life, AD&D & LTD Insurance	8	9	14	14	15
101450-513400	Employee Assistance Plan	0	0	-	-	-
101450-520100	Office Supplies	40	-	130	130	130
101450-522120	Operating Supplies-Safety	20	392	800	800	800
101450-522500	Non-Capital Furn/Equip/Tools	356	700	2,150	2,150	2,150
101450-522900	Miscellaneous Supplies	-	16	1,000	1,000	1,000
101450-523100	Uniforms and Clothing	6	496	950	950	950
101450-525100	Auto Expense-Parts & Repairs	1,860	1,146	700	700	700
101450-525300	Gas & Oil	-	-	440	440	435
101450-532200	Printing	181	235	100	100	100
101450-535010	Communication Svcs-Cell Phone	8	9	-	-	-
101450-536000	Rentals-Equipment	1,042	1,106	-	-	-
101450-538101	Travel, Training, & Meetings	18	5,433	1,000	1,000	1,000
101450-540900	Prof Serv-Other	2,699	1,486	3,500	3,500	3,500
101450-550020	Parts/Repairs/Maint-Equip	2,411	689	-	-	-
101450-550100	Parts/Repairs/Maint-Software	1,999	703	2,830	2,830	2,830
Total Fleet Maintenance		11,893	13,893	15,421	15,421	15,800
Sustainability Bag Tax						
101449-511000	Regular Salaries	-	-	-	-	74,990
101449-512000	FICA Expense	-	-	-	-	5,736
101449-512100	Retirement Contribution	-	-	-	-	4,874
101449-512200	Workers Compensation	-	-	-	-	33
101449-513300	Life, AD&D & LTD Insurance	-	-	-	-	733
101449-513400	Employee Assistance Plan	-	-	-	-	27
101449-532000	Advertising/Marketing	-	-	-	-	5,000
101449-538452	Low Income Programs	-	-	-	-	15,000
101449-538453	Waste Reduction Programs	-	-	-	-	107,000
Total Sustainability Bag Tax		-	-	-	-	213,393
Community Design						
101515-511000	Regular Salaries	294,676	431,763	467,645	467,645	510,249
101515-511100	Variable Salaries	13,546	21,076	-	-	5,628
101515-511200	Overtime Pay	111	312	500	500	500
101515-512000	FICA Expense	23,288	32,289	33,249	33,249	35,816
101515-512100	Retirement Contribution	16,846	26,845	31,322	31,322	33,652
101515-512200	Workers Compensation	1,935	3,290	3,223	3,223	736
101515-513000	Medical Insurance	31,633	55,506	75,650	75,650	67,839
101515-513100	Dental Insurance	1,999	3,669	4,802	4,802	4,288
101515-513200	Vision Insurance	564	728	923	923	647
101515-513300	Life, AD&D & LTD Insurance	2,308	2,900	3,163	3,163	2,497

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101515-513400	Employee Assistance Plan	145	198	128	128	128
101515-520100	Office Supplies	1,547	3,029	2,200	2,200	3,500
101515-521100	Computer Supplies-Software	3,050	3,524	5,000	5,000	5,000
101515-522500	Non-Capital Furn/Equip/Tools	-	360	1,000	1,000	1,000
101515-523100	Uniforms and Clothing	22	19	1,000	1,000	1,000
101515-532010	Public Education & Outreach	2,123	1,607	5,000	5,000	8,000
101515-532200	Printing	200	564	500	500	600
101515-532220	Business and Auto Allowance	1,952	2,492	2,600	2,600	2,600
101515-532230	Dues/Subscriptions/Books	2,383	1,837	3,000	3,000	3,000
101515-535010	Communication Svcs-Cell Phone	641	1,282	1,500	1,500	1,500
101515-538101	Travel, Training, & Meetings	1,638	6,391	14,000	14,000	14,000
101515-540470	Prof Serv-Recording Fee	-	-	500	500	500
101515-540900	Prof Serv-Other	-	82,597	-	-	-
101515-540910	Prof Serv-Consulting	64,171	18,525	-	417,725	150,000
101515-550090	Parts/Repairs/Maint-Copiers	1,394	1,257	2,000	2,000	2,000
101515-580040	Computer Replacement	3,280	3,280	3,280	3,280	3,280
Total Community Design		469,451	705,340	662,185	1,079,910	857,960
Building Safety						
101530-511000	Regular Salaries	460,477	577,449	678,007	678,007	727,647
101530-511100	Variable Salaries	1,465	24,211	47,935	47,935	48,790
101530-511200	Overtime Pay	491	287	1,000	1,000	500
101530-512000	FICA Expense	34,999	45,108	54,130	54,130	58,567
101530-512100	Retirement Contribution	25,364	35,172	44,134	44,134	47,331
101530-512200	Workers Compensation	3,945	4,451	6,509	6,509	3,670
101530-513000	Medical Insurance	55,272	76,105	84,962	84,962	93,032
101530-513100	Dental Insurance	3,675	4,868	5,394	5,394	4,819
101530-513200	Vision Insurance	730	978	1,089	1,089	954
101530-513300	Life, AD&D & LTD Insurance	3,745	4,395	5,659	5,659	6,146
101530-513400	Employee Assistance Plan	246	301	219	219	219
101530-520100	Office Supplies	861	1,296	3,000	3,000	3,000
101530-521000	Computer Supplies	50	3,667	1,000	1,000	3,000
101530-521100	Computer Supplies-Software	1,130	1,421	2,000	2,000	3,750
101530-522120	Operating Supplies-Safety	589	671	1,200	1,200	1,200
101530-522230	Reference Materials	-	979	4,000	4,000	4,000
101530-522500	Non-Capital Furn/Equip/Tools	11	250	2,000	2,000	2,000
101530-522900	Miscellaneous Supplies	-	-	-	-	-
101530-523100	Uniforms and Clothing	501	646	1,500	1,500	1,500
101530-525100	Auto Expense-Parts & Repairs	237	209	2,200	2,200	3,000
101530-525200	Auto Expense-Tires	-	-	1,000	1,000	2,500
101530-525300	Gas & Oil	1,236	1,572	4,100	4,100	4,100
101530-529100	Resale Merchandise	-	-	500	500	1,500
101530-532200	Printing	203	564	1,200	1,200	1,200
101530-532220	Business and Auto Allowance	170	225	200	200	2,300
101530-532230	Dues/Subscriptions/Books	1,037	1,961	2,000	2,000	6,790
101530-535010	Communication Svcs-Cell Phone	2,941	3,914	4,000	4,000	5,000
101530-535030	Comm Svcs-Internet/Cable	1,722	2,731	3,000	3,000	3,000
101530-538101	Travel, Training, & Meetings	4,680	8,933	15,000	15,000	15,000
101530-538910	Building Abatement	-	3,917	80,000	80,000	60,000
101530-540140	Prof Serv-Plan Review/Insp.	6,680	133,599	300,000	336,347	200,000
101530-540670	Prof Serv-Elevator Inspection	4,700	-	-	-	-
101530-540900	Prof Serv-Other	-	-	-	-	-
101530-540910	Prof Serv-Consulting	2,591	-	5,000	5,000	5,000
101530-550100	Parts/Repairs/Maint-Software	12,418	13,039	16,000	16,000	16,000
101530-580030	Vehicle/Equipment Replacement	5,500	5,500	8,240	8,240	5,359
101530-580040	Computer Replacement	840	840	840	840	840
Total Building Safety		638,506	959,259	1,387,018	1,423,365	1,341,714
Library Services						
101600-511000	Regular Salaries	772,403	844,638	865,768	865,768	915,461
101600-511100	Variable Salaries	254,452	395,405	465,429	465,429	467,259
101600-511200	Overtime Pay	544	-	-	-	-
101600-512000	FICA Expense	77,402	92,490	96,423	96,423	100,578
101600-512100	Retirement Contribution	42,665	51,164	56,274	56,274	59,507
101600-512200	Workers Compensation	3,255	4,423	3,758	3,758	613

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101600-512300	Unemployment Compensation	2,552	-	-	-	-
101600-513000	Medical Insurance	97,303	93,989	95,000	95,000	99,779
101600-513100	Dental Insurance	6,820	6,725	6,571	6,571	7,633
101600-513200	Vision Insurance	1,380	1,392	1,360	1,360	1,360
101600-513300	Life, AD&D & LTD Insurance	6,533	6,507	7,287	7,287	7,876
101600-513400	Employee Assistance Plan	458	439	297	297	297
101600-520100	Office Supplies	804	1,217	1,250	1,250	1,250
101600-521000	Computer Supplies	438	859	1,000	1,000	1,000
101600-521100	Computer Supplies-Software	9,420	8,289	10,500	10,500	10,500
101600-521200	Non-Capital Computer Hardware	18	-	900	48,422	900
101600-522100	Operating Supplies-Signs	100	212	330	330	330
101600-522500	Non-Capital Furn/Equip/Tools	301	66	1,000	1,000	1,000
101600-522909	Marshall Fire - Supplies	-	287	-	-	-
101600-526100	Library Reference Materials	1,951	1,347	2,100	2,100	2,200
101600-526110	Library Books	-	88,464	92,400	92,400	94,400
101600-526111	Library eBooks	-	8,691	13,800	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	201	420	420	420
101600-526170	Operating Supplies-Adult	184	400	1,000	1,000	750
101600-526180	Operating Supplies-Teen	334	212	200	200	200
101600-526190	Operating Supplies-Children	1,143	1,529	1,300	1,300	1,300
101600-526200	Material Processing	3,353	4,577	2,000	2,000	5,000
101600-532000	Advertising/Marketing	245	200	300	300	300
101600-532200	Printing	1,351	1,493	2,500	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	4,551	7,000	7,000	7,000
101600-532240	Electronic Databases	38,145	30,691	42,250	42,250	46,000
101600-532250	Print Periodicals	8,227	7,470	8,000	8,000	8,000
101600-535010	Communication Svcs-Cell Phone	604	600	600	600	600
101600-535030	Comm Svcs-Internet/Cable	2,583	2,480	2,500	2,500	2,500
101600-538101	Travel, Training, & Meetings	1,016	2,225	3,500	3,500	2,000
101600-538390	Library Grant Expense	10,996	24,920	11,100	11,100	11,000
101600-540300	Prof Serv-Custodial	335	-	-	-	-
101600-540415	Prof Serv-Bank Charges	1,765	1,987	3,400	3,400	3,400
101600-540440	Prof Serv-Collections	(35)	(20)	900	900	900
101600-540600	Prof Serv-Boulder Library	38,142	48,343	47,270	47,270	60,000
101600-540610	Prof Serv-CO Lib Consortium	1,972	2,613	6,000	6,000	6,000
101600-540630	Prof Serv-Children Programming	2,708	2,631	3,000	3,000	3,000
101600-540680	Prof Serv-Adult Programming	620	592	1,000	1,000	1,000
101600-540690	Prof Serv-Teen Programming	-	-	450	450	450
101600-540900	Prof Serv-Other	-	-	-	-	1,200
101600-550020	Parts/Repairs/Maint-Equip	21,265	50,056	33,800	33,800	33,800
101600-550090	Parts/Repairs/Maint-Copiers	1,524	4,079	3,000	3,000	3,000
101600-580040	Computer Replacement	4,740	4,740	4,740	4,740	4,740
Total Library Services		1,489,267	1,806,174	1,910,677	1,958,199	1,993,803
Library Building Maintenance						
101601-511000	Regular Salaries	29,342	34,118	34,287	34,287	41,596
101601-511200	Overtime Pay	474	597	230	230	230
101601-512000	FICA Expense	2,218	2,572	2,532	2,532	3,068
101601-512100	Retirement Contribution	1,644	2,110	2,245	2,245	2,718
101601-512200	Workers Compensation	695	852	842	842	565
101601-513000	Medical Insurance	3,180	3,393	3,599	3,599	5,477
101601-513100	Dental Insurance	187	207	206	206	303
101601-513200	Vision Insurance	49	49	49	49	80
101601-513300	Life, AD&D & LTD Insurance	239	278	291	291	371
101601-513400	Employee Assistance Plan	10	11	12	12	15
101601-520100	Office Supplies	-	14	-	-	-
101601-522110	Operating Supplies-Janitorial	3,032	8,094	6,370	6,370	6,370
101601-522500	Non-Capital Furn/Equip/Tools	46	90	160	160	160
101601-522900	Miscellaneous Supplies	514	273	1,590	1,590	1,590
101601-523100	Uniforms and Clothing	98	108	150	150	150
101601-532220	Business and Auto Allowance	54	54	50	50	50

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101601-534000	Utility Services-Gas	10,246	28,550	9,740	9,740	31,000
101601-534010	Utility Services-Electricity	97,086	112,641	74,420	74,420	85,000
101601-534020	Utility Service-Trash Removal	1,572	1,782	2,650	2,650	2,650
101601-534040	Utility Service-Haz Waste Disp	-	-	270	270	270
101601-534050	Utility Services-Water	771	1,108	1,590	1,590	1,590
101601-535000	Communication Svcs-Telephone	1,714	1,743	1,380	1,380	1,380
101601-535010	Communication Svcs-Cell Phone	167	217	180	180	180
101601-535040	Communication Svcs-T1 Line	991	917	1,380	1,380	1,380
101601-540300	Prof Serv-Custodial	53,312	54,072	63,940	63,940	63,940
101601-540900	Prof Serv-Other	2,710	2,555	3,670	3,670	3,670
101601-547010	Prof Serv-Pest Control	794	912	1,400	1,400	1,400
101601-550000	Parts/Repairs/Maint-Bldgs/Fac	1,026	4,493	15,000	15,000	7,000
101601-550020	Parts/Repairs/Maint-Equip	-	-	1,170	1,170	1,170
101601-550070	Parts/Repairs/Maint-HVAC	4,723	469	11,670	11,670	11,670
101601-550080	Parts/Repairs/Maint-Elevators	7,547	7,199	8,500	8,500	8,500
101601-550100	Parts/Repairs/Maint-Software	-	335	1,580	1,580	1,580
101601-550130	Parts/Repairs/Maint-Security	1,502	2,530	1,060	1,060	1,060
101601-550140	Parts/Repairs/Maint-Painting	-	9	2,930	2,930	2,930
101601-550150	Parts/Repairs/Maint-Fire Syste	3,476	7,487	4,000	4,000	4,000
101601-550160	Parts/Repairs/Maint-Electrical	1,188	47	1,590	1,590	1,590
101601-550170	Parts/Repairs/Maint-Plumbing	150	343	1,590	1,590	1,590
101601-550180	Parts/Repairs/Maint-Lighting	295	937	20,000	20,000	5,310
101601-580030	Vehicle/Equipment Replacement	900	900	1,350	1,350	878
Total Library Building Maintenance		231,952	282,067	283,673	283,673	302,481
Museum Services						
101610-511000	Regular Salaries	53,139	59,258	60,482	60,482	50,887
101610-511100	Variable Salaries	80,112	83,656	98,805	98,805	101,191
101610-511200	Overtime Pay	117	-	-	-	-
101610-512000	FICA Expense	10,242	10,981	11,730	11,730	10,905
101610-512100	Retirement Contribution	2,929	3,568	3,932	3,932	3,308
101610-512200	Workers Compensation	108	102	109	109	64
101610-512300	Unemployment Compensation	321	-	-	-	-
101610-513000	Medical Insurance	-	-	-	-	10,275
101610-513100	Dental Insurance	587	596	596	596	823
101610-513200	Vision Insurance	165	165	165	165	165
101610-513300	Life, AD&D & LTD Insurance	483	518	557	557	498
101610-513400	Employee Assistance Plan	102	86	48	48	48
101610-520100	Office Supplies	-	42	300	300	300
101610-521100	Computer Supplies-Software	1,784	1,106	950	950	950
101610-522000	Operating Supplies	2,996	2,582	4,500	4,500	4,500
101610-522220	Museum Acquisitions	-	-	2,000	2,000	2,000
101610-522500	Non-Capital Furn/Equip/Tools	-	-	-	-	2,000
101610-532000	Advertising/Marketing	-	-	1,000	1,000	1,000
101610-532010	Public Education & Outreach	-	-	4,000	4,000	4,000
101610-532200	Printing	-	-	6,500	6,500	6,500
101610-532230	Dues/Subscriptions/Books	403	434	300	300	300
101610-535030	Comm Svcs-Internet/Cable	994	1,097	1,200	1,200	1,200
101610-538101	Travel, Training, & Meetings	474	887	1,500	1,500	1,500
101610-538220	Louisville Historical Projects	-	-	4,000	4,000	4,000
101610-540900	Prof Serv-Other	-	6,873	5,000	5,000	6,000
101610-580040	Computer Replacement	980	980	970	970	970
Total Museum Services		155,934	172,931	208,644	208,644	213,384
Museum Building Maintenance						
101611-511000	Regular Salaries	4,681	5,501	5,532	5,532	6,796
101611-511200	Overtime Pay	59	60	50	50	50
101611-512000	FICA Expense	356	418	414	414	507
101611-512100	Retirement Contribution	261	338	363	363	446
101611-512200	Workers Compensation	126	158	157	157	103
101611-513000	Medical Insurance	584	613	649	649	965
101611-513100	Dental Insurance	34	37	37	37	53
101611-513200	Vision Insurance	9	9	9	9	15
101611-513300	Life, AD&D & LTD Insurance	39	46	45	45	62
101611-513400	Employee Assistance Plan	2	2	3	3	4

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101611-522110	Operating Supplies-Janitorial	89	-	270	270	270
101611-522500	Non-Capital Furn/Equip/Tools	9	18	-	-	-
101611-523100	Uniforms and Clothing	20	21	50	50	50
101611-534000	Utility Services-Gas	1,923	2,232	2,290	2,290	3,000
101611-534010	Utility Services-Electricity	1,337	1,327	1,950	1,950	1,950
101611-534020	Utility Service-Trash Removal	-	-	800	800	800
101611-534040	Utility Service-Haz Waste Disp	-	-	50	50	50
101611-534050	Utility Services-Water	1,118	1,388	2,120	2,120	2,120
101611-535000	Communication Svcs-Telephone	1,828	1,906	1,590	1,590	1,590
101611-535010	Communication Svcs-Cell Phone	25	35	50	50	50
101611-535040	Communication Svcs-T1 Line	52	48	110	110	110
101611-540300	Prof Serv-Custodial	4,033	4,033	5,060	5,060	5,060
101611-540900	Prof Serv-Other	-	-	110	110	110
101611-547010	Prof Serv-Pest Control	191	990	1,500	1,500	1,500
101611-550000	Parts/Repairs/Maint-Bldgs/Fac	92	2,725	1,590	1,590	1,590
101611-550020	Parts/Repairs/Maint-Equip	-	-	110	110	110
101611-550070	Parts/Repairs/Maint-HVAC	565	-	2,120	2,120	2,120
101611-550130	Parts/Repairs/Maint-Security	1,535	1,316	1,060	1,060	1,060
101611-550140	Parts/Repairs/Maint-Painting	26,835	-	500	500	500
101611-550150	Parts/Repairs/Maint-Fire Syste	941	1,777	5,000	5,000	2,390
101611-550160	Parts/Repairs/Maint-Electrical	-	-	270	270	270
101611-550170	Parts/Repairs/Maint-Plumbing	75	90	270	270	270
101611-550180	Parts/Repairs/Maint-Lighting	-	19	270	270	270
Total Museum Building Maintenance		46,819	25,106	34,399	34,399	34,241
Parks & Recreation Administration						
101710-511000	Regular Salaries	9,047	4,236	7,223	7,223	7,467
101710-511100	Variable Salaries	-	2,790	-	-	33,946
101710-511200	Overtime Pay	0	3	-	-	-
101710-512000	FICA Expense	644	539	470	470	3,108
101710-512100	Retirement Contribution	502	272	470	470	485
101710-512200	Workers Compensation	75	36	62	62	67
101710-513000	Medical Insurance	345	232	801	801	623
101710-513100	Dental Insurance	40	17	53	53	44
101710-513200	Vision Insurance	8	4	10	10	10
101710-513300	Life, AD&D & LTD Insurance	42	28	29	29	49
101710-513400	Employee Assistance Plan	2	1	2	2	2
101710-520100	Office Supplies	1,807	287	1,300	1,300	1,300
101710-521100	Computer Supplies-Software	551	188	500	500	500
101710-521200	Non-Capital Computer Hardware	745	-	-	-	-
101710-522500	Non-Capital Furn/Equip/Tools	578	37	600	600	600
101710-522900	Miscellaneous Supplies	231	323	530	530	530
101710-532200	Printing	1,477	2,502	3,130	3,130	3,130
101710-532220	Business and Auto Allowance	83	53	500	500	500
101710-532230	Dues/Subscriptions/Books	623	1,619	1,000	1,000	1,000
101710-534050	Utility Services-Water	-	13	-	-	-
101710-535010	Communication Svcs-Cell Phone	8,064	8,427	8,000	8,000	8,000
101710-535030	Comm Svcs-Internet/Cable	2,412	2,282	2,000	2,000	3,000
101710-538101	Travel, Training, & Meetings	578	1,141	4,000	4,000	5,000
101710-550090	Parts/Repairs/Maint-Copiers	258	283	2,000	2,000	1,000
101710-580040	Computer Replacement	1,460	1,460	1,460	1,460	1,460
Total Parks & Recreation Administration		29,573	26,774	34,140	34,140	71,821
Cultural Arts						
101730-511000	Regular Salaries	23,566	35,222	36,850	36,850	39,894
101730-512000	FICA Expense	1,793	2,675	2,784	2,784	2,999
101730-512100	Retirement Contribution	1,296	2,132	2,395	2,395	2,593
101730-512200	Workers Compensation	284	395	415	415	309
101730-513000	Medical Insurance	1,382	3,510	3,851	3,851	3,756
101730-513100	Dental Insurance	306	202	202	202	202
101730-513200	Vision Insurance	27	64	63	63	63
101730-513300	Life, AD&D & LTD Insurance	280	314	336	336	369
101730-513400	Employee Assistance Plan	11	14	13	13	14
101730-520100	Office Supplies	94	92	200	200	200
101730-522500	Non-Capital Furn/Equip/Tools	-	-	500	500	500

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101730-522900	Miscellaneous Supplies	2,220	2,637	3,500	3,500	4,000
101730-530815	Arts Programming Grants	9,841	7,400	10,000	10,000	10,000
101730-530820	Public Art	44,777	40	25,000	47,575	25,000
101730-532000	Advertising/Marketing	920	1,008	3,500	3,500	3,500
101730-532200	Printing	-	135	1,000	1,000	1,000
101730-532230	Dues/Subscriptions/Books	-	76	500	500	500
101730-535010	Communication Svcs-Cell Phone	75	300	-	-	-
101730-535030	Comm Svcs-Internet/Cable	1,319	1,341	1,400	1,400	1,400
101730-538101	Travel, Training, & Meetings	-	450	1,000	1,000	1,000
101730-538330	Louisville Cultural Council	14,736	13,344	35,000	35,000	15,000
101730-538999	Other Services and Charges	-	1,091	1,750	1,750	1,750
101730-540900	Prof Serv-Other	1,080	-	3,220	3,220	3,220
Total Cultural Arts		104,008	72,442	133,479	156,054	117,269
Arts Center Building Maintenance						
101735-511000	Regular Salaries	5,924	6,565	6,581	6,581	7,930
101735-511200	Overtime Pay	59	60	50	50	50
101735-512000	FICA Expense	449	495	489	489	589
101735-512100	Retirement Contribution	328	402	431	431	519
101735-512200	Workers Compensation	153	179	178	178	118
101735-513000	Medical Insurance	707	798	847	847	1,164
101735-513100	Dental Insurance	41	51	50	50	66
101735-513200	Vision Insurance	11	11	11	11	17
101735-513300	Life, AD&D & LTD Insurance	48	55	54	54	72
101735-513400	Employee Assistance Plan	2	2	4	4	5
101735-522110	Operating Supplies-Janitorial	873	870	1,060	1,060	1,060
101735-522500	Non-Capital Furn/Equip/Tools	9	18	-	-	-
101735-522900	Miscellaneous Supplies	-	71	270	270	270
101735-523100	Uniforms and Clothing	20	24	50	50	50
101735-534000	Utility Services-Gas	960	880	1,150	1,150	1,150
101735-534010	Utility Services-Electricity	862	2,391	1,370	1,370	1,670
101735-534020	Utility Service-Trash Removal	557	919	1,430	1,430	1,430
101735-534040	Utility Service-Haz Waste Disp	-	-	110	110	110
101735-535010	Communication Svcs-Cell Phone	32	41	50	50	50
101735-540300	Prof Serv-Custodial	6,922	6,922	10,950	10,950	10,950
101735-547010	Prof Serv-Pest Control	190	690	1,000	1,000	1,000
101735-550000	Parts/Repairs/Maint-Bldgs/Fac	11	-	3,000	3,000	3,000
101735-550070	Parts/Repairs/Maint-HVAC	65	25	2,120	2,120	2,120
101735-550130	Parts/Repairs/Maint-Security	919	1,316	8,000	8,000	8,000
101735-550140	Parts/Repairs/Maint-Painting	-	-	2,650	2,650	2,650
101735-550150	Parts/Repairs/Maint-Fire Syste	-	50	270	270	270
101735-550160	Parts/Repairs/Maint-Electrical	-	-	530	530	530
101735-550170	Parts/Repairs/Maint-Plumbing	75	90	1,060	1,060	1,060
101735-550180	Parts/Repairs/Maint-Lighting	-	-	530	530	530
Total Arts Center Building Maintenance		19,215	22,925	44,295	44,295	46,430
Steinbaugh Pavilion Building Maintenance						
101736-511000	Regular Salaries	2,962	3,282	3,291	3,291	3,966
101736-511200	Overtime Pay	30	30	50	50	50
101736-512000	FICA Expense	224	247	247	247	298
101736-512100	Retirement Contribution	164	201	217	217	261
101736-512200	Workers Compensation	76	89	89	89	59
101736-513000	Medical Insurance	353	399	424	424	583
101736-513100	Dental Insurance	21	25	26	26	34
101736-513200	Vision Insurance	5	6	5	5	7
101736-513300	Life, AD&D & LTD Insurance	24	28	30	30	37
101736-513400	Employee Assistance Plan	1	1	-	-	-
101736-522500	Non-Capital Furn/Equip/Tools	5	9	-	-	-
101736-523100	Uniforms and Clothing	10	12	-	-	-
101736-534010	Utility Services-Electricity	2,005	2,797	5,150	5,150	3,000
101736-534050	Utility Services-Water	646	370	320	320	320
101736-535010	Communication Svcs-Cell Phone	16	21	-	-	-
101736-550000	Parts/Repairs/Maint-Bldgs/Fac	97	694	2,000	2,000	6,000
101736-550020	Parts/Repairs/Maint-Equip	-	-	640	640	3,500
101736-550140	Parts/Repairs/Maint-Painting	-	-	320	320	320

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101736-550150	Parts/Repairs/Maint-Fire Syste	4	15	-	-	-
101736-550160	Parts/Repairs/Maint-Electrical	-	98	500	500	500
101736-550180	Parts/Repairs/Maint-Lighting	-	225	320	320	320
Total Steinbaugh Pavilion Building Maintenance		6,642	8,549	13,629	13,629	19,255
Debt Service						
101111-570350	Principal - Capital Leases	6,126	6,348	6,590	6,590	5,890
101111-570350	Lease Principal	-	9,165	-	-	-
101111-570650	Interest - Capital Leases	2,376	2,155	1,910	1,910	2,590
101111-570750	Lease Interest Expense	-	3,967	-	-	-
Total Debt Service		8,503	21,635	8,500	8,500	8,480
Interfund Transfers						
101910-990201	Transfer to Open Space & Parks	874,680	900,570	983,480	983,480	1,017,900
101910-990204	Transfer to Cemetery Fund	150,820	166,037	169,850	169,850	122,220
101910-990208	Transfer to Recreation Fund	1,440,150	1,122,420	1,225,750	1,225,750	1,268,650
101910-990301	Transfer to Cap Projects Fund	-	3,000,000	3,000,000	3,000,000	-
101910-990501	Transfer to Water Fund	-	300,564	-	-	-
101910-990502	Transfer to Wastewater	-	298,155	-	-	-
101910-990503	Transfer to Stormwater Fund	-	86,507	-	-	-
101910-990510	Transfer to Solid Waste Fund	-	141,933	-	-	-
Total Interfund Transfers		2,465,650	6,016,186	5,379,080	5,379,080	2,408,770
Total General Fund Expenditures		20,509,968	28,214,477	29,634,306	30,636,864	28,185,229
Ending Fund Balance		12,485,969	15,559,051	10,519,675	9,599,492	7,660,068

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

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Fund Balance		3,229,595	3,828,520	1,678,859	1,678,859	1,856,854
General Revenue						
201001-413100	Sales Tax	1,881,624	2,053,760	2,265,480	2,265,480	2,394,000
201001-413200	Use Tax - Consumer	217,990	272,426	269,760	269,760	322,000
201001-414100	Use Tax - Auto	185,764	195,601	209,690	209,690	169,000
201001-415100	Use Tax - Building Materials	250,816	248,626	105,900	105,900	154,000
201001-415130	Use Tax - Site Improvements	12,289	1,477	2,050	2,050	2,260
201001-433000	Grant Revenues	21,594	-	-	1,400,000	5,000
201001-461000	Miscellaneous Revenues	500	-	-	-	-
201001-461100	Interest Earnings	15,609	28,944	20,960	20,960	33,840
201001-461110	Net Incr (Decr) in Fair Value	(18,700)	(23,850)	-	-	-
201001-461130	Interest Income - Lease	-	359	-	-	-
201001-463100	Real Property Rental Income	40,208	81,652	40,210	40,210	40,210
201001-464120	Land Dedication Fee	426,124	-	-	-	-
201001-464130	Memorial Contributions/Gifts	9,968	3,624	-	-	-
201001-465100	Insurance Recovery	7,760	66,000	-	-	-
201001-492100	Proceeds from Sale of Assets	34,327	-	-	-	-
Total General Revenue		3,085,874	2,928,619	2,914,050	4,314,050	3,120,310
Interfund Transfers						
201001-980101	Transfer from General Fund	874,680	900,570	983,480	983,480	1,017,900
201001-980302	Transfer from Impact Fee Fund	77,000	176,096	181,890	181,890	97,330
Total Interfund Transfers		951,680	1,076,666	1,165,370	1,165,370	1,115,230
Total Open Space & Parks Fund Revenue		4,037,554	4,005,285	4,079,420	5,479,420	4,235,540
Central Fund-Wide Charges						
201110-511000	Regular Salaries	232,060	261,491	293,841	293,841	318,646
201110-511200	Overtime Pay	3,226	4,225	2,000	2,000	2,000
201110-512000	FICA Expense	17,019	19,178	21,109	21,109	23,101
201110-512100	Retirement Contribution	15,032	18,463	22,413	22,413	22,552
201110-512200	Workers Compensation	1,711	1,730	1,928	1,928	1,125
201110-513000	Medical Insurance	26,143	25,764	31,861	31,861	42,769
201110-513100	Dental Insurance	1,614	1,682	1,975	1,975	2,742
201110-513200	Vision Insurance	392	416	486	486	536
201110-513300	Life, AD&D & LTD Insurance	1,761	1,911	2,140	2,140	2,111
201110-513400	Employee Assistance Plan	63	68	76	76	78
201110-522500	Non-Capital Furn/Equip/Tools	398	341	600	600	600
201110-522909	Marshall Fire - Supplies	-	100,911	-	-	-
201110-523100	Uniforms and Clothing	210	166	210	210	210
201110-532100	Insurance	50,456	58,717	72,730	72,730	83,630
201110-532220	Business and Auto Allowance	1,381	1,214	750	750	750
201110-532909	Marshall Fire - Services	-	33,032	-	91,081	-
201110-535010	Communication Svcs-Cell Phone	786	661	120	120	120
201110-540410	Prof Serv-Investment Fee	1,566	1,633	5,000	5,000	5,000
201110-540415	Prof Serv-Bank Charges	1,070	755	1,200	1,200	1,200
201110-540900	Prof Serv-Other	-	-	-	-	300,000
Total Central Fund-Wide Charges		354,887	532,359	458,439	549,520	807,170

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Snow & Ice Removal						
201433-511000	Regular Salaries	71,798	71,920	84,275	84,275	88,507
201433-511200	Overtime Pay	2,427	3,956	2,210	2,210	2,210
201433-512000	FICA Expense	5,546	5,701	6,358	6,358	6,728
201433-512100	Retirement Contribution	4,104	4,614	5,617	5,617	5,894
201433-512200	Workers Compensation	1,179	1,136	1,261	1,261	940
201433-513000	Medical Insurance	8,818	9,925	13,321	13,321	12,151
201433-513100	Dental Insurance	675	716	889	889	902
201433-513200	Vision Insurance	159	152	187	187	165
201433-513300	Life, AD&D & LTD Insurance	611	621	646	646	746
201433-513400	Employee Assistance Plan	28	28	29	29	27
201433-522010	Operating Supplies-Chemicals	537	3,315	-	-	5,000
201433-522500	Non-Capital Furn/Equip/Tools	6,044	1,152	1,500	1,500	1,000
201433-522900	Miscellaneous Supplies	32	269	1,000	1,000	2,000
201433-523100	Uniforms and Clothing	309	654	340	340	1,000
201433-524360	Street Supplies-Ice Slicer	-	447	3,000	3,000	3,000
201433-532220	Business and Auto Allowance	55	35	250	250	100
201433-535010	Communication Svcs-Cell Phone	293	276	500	500	500
201433-538101	Travel, Training, & Meetings	1,328	-	-	-	-
201433-550020	Parts/Repairs/Maint-Equip	7,609	4,214	6,000	6,000	7,000
Total Snow & Ice Removal		111,553	109,133	127,383	127,383	137,870
Open Space Administration & Operations						
201750-511000	Regular Salaries	245,305	236,030	276,570	276,570	306,863
201750-511100	Variable Salaries	27,190	45,847	82,202	82,202	84,864
201750-511200	Overtime Pay	2,620	4,073	1,990	1,990	1,990
201750-512000	FICA Expense	20,848	21,440	26,688	26,688	29,127
201750-512100	Retirement Contribution	13,695	14,515	18,106	18,106	20,075
201750-512200	Workers Compensation	3,517	3,392	5,121	5,121	4,366
201750-513000	Medical Insurance	21,901	28,078	41,127	41,127	41,569
201750-513100	Dental Insurance	1,547	1,990	1,937	1,937	2,968
201750-513200	Vision Insurance	380	403	430	430	564
201750-513300	Life, AD&D & LTD Insurance	2,040	1,814	2,160	2,160	2,052
201750-513400	Employee Assistance Plan	92	125	99	99	103
201750-520100	Office Supplies	362	524	500	500	500
201750-521100	Computer Supplies-Software	408	286	1,000	1,000	500
201750-521200	Non-Capital Computer Hardware	-	-	500	500	2,860
201750-522100	Operating Supplies-Signs	1,083	477	1,000	1,000	1,000
201750-522500	Non-Capital Furn/Equip/Tools	4,618	3,040	4,600	4,600	4,600
201750-522900	Miscellaneous Supplies	895	432	-	-	-
201750-523100	Uniforms and Clothing	2,086	2,356	3,050	3,050	4,044
201750-525100	Auto Expense-Parts & Repairs	4,394	512	3,800	3,800	3,000
201750-525200	Auto Expense-Tires	-	1,126	460	460	600
201750-525300	Gas & Oil	4,998	8,110	6,600	6,600	7,600
201750-531000	Ditch Assessment	-	-	2,200	2,200	2,420
201750-532000	Advertising/Marketing	62	103	1,500	1,500	1,500
201750-532200	Printing	57	-	-	-	-
201750-532220	Business and Auto Allowance	277	175	570	570	350
201750-532230	Dues/Subscriptions/Books	302	181	300	300	400
201750-533100	Boulder County Youth Corp	-	6,025	5,920	5,920	7,376
201750-534050	Utility Services-Water	2,247	3,559	2,250	2,250	3,500
201750-535010	Communication Svcs-Cell Phone	755	401	700	700	400
201750-537030	Volunteer Appreciation	149	-	-	-	-
201750-538101	Travel, Training, & Meetings	4,520	4,175	5,000	5,000	9,000
201750-538350	Open Space Advisory Board	6	91	100	100	250
201750-540110	Prof Serv-Engineering	825	-	830	830	830
201750-540530	Prof Serv-Resource Management	2,287	8,996	15,000	15,000	131,000
201750-547000	Prof Serv-Mowing	-	-	-	-	25,000
201750-540900	Prof Serv-Other	7,400	12,420	54,500	12,000	50,000
201750-547010	Prof Serv-Pest Control	4,804	5,072	5,300	5,300	5,512
201750-547020	Prof Serv-Weed Control	27,972	27,817	60,000	60,000	35,000
201750-547030	Prof Serv-Landscape Maint.	-	12,071	-	-	3,200
201750-547031	Prof Serv Lndscp Bridge House	-	2,329	2,500	2,500	2,500
201750-547100	Prof Serv - Tree/Hort Maint	-	8,329	4,000	4,000	5,000
201750-550030	Parts/Repairs/Maint-Grounds	5,125	13,794	11,970	11,970	11,000

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
201750-550240	Parts/Repairs/Maint-Memorials	-	4,996	-	-	-
201750-550260	Parts/Repairs/Maint-Ground Irr	450	-	200	200	200
201750-580030	Vehicle/Equipment Replacement	7,600	7,600	11,390	11,390	7,407
201750-580040	Computer Replacement	700	700	700	700	700
Total Open Space Administration & Operations		423,517	493,403	662,870	620,370	821,790
Parks Administration & Operations						
201751-511000	Regular Salaries	605,150	615,761	715,412	715,412	829,403
201751-511100	Variable Salaries	64,778	100,136	335,672	335,672	313,997
201751-511200	Overtime Pay	17,756	27,008	22,050	22,050	22,050
201751-512000	FICA Expense	51,339	55,869	79,083	79,083	87,281
201751-512100	Retirement Contribution	34,337	39,022	47,931	47,931	55,344
201751-512200	Workers Compensation	10,977	10,415	16,102	16,102	12,605
201751-513000	Medical Insurance	75,718	92,103	122,187	122,187	120,195
201751-513100	Dental Insurance	6,118	6,507	8,118	8,118	8,925
201751-513200	Vision Insurance	1,408	1,348	1,624	1,624	1,590
201751-513300	Life, AD&D & LTD Insurance	4,971	4,863	5,462	5,462	6,985
201751-513400	Employee Assistance Plan	365	386	295	295	326
201751-520100	Office Supplies	261	2,047	2,000	2,000	2,000
201751-521100	Computer Supplies-Software	176	402	500	500	7,500
201751-522010	Operating Supplies-Chemicals	3,401	1,331	3,600	3,600	4,500
201751-522100	Operating Supplies-Signs	606	2,054	1,500	1,500	2,000
201751-522110	Operating Supplies-Janitorial	-	-	-	-	8,000
201751-522120	Operating Supplies-Safety	888	1,850	2,000	2,000	2,500
201751-522170	Operating Supplies - Tree Repl	11,304	3,930	18,000	18,000	18,000
201751-522200	Operating Supplies-Plant Mat.	4,696	5,839	10,000	10,000	10,000
201751-522500	Non-Capital Furn/Equip/Tools	2,479	9,212	7,500	7,500	12,500
201751-522900	Miscellaneous Supplies	11,233	11,615	12,000	12,000	12,000
201751-523100	Uniforms and Clothing	5,543	6,540	7,500	7,500	9,000
201751-525100	Auto Expense-Parts & Repairs	9,234	9,844	12,000	12,000	14,000
201751-525200	Auto Expense-Tires	2,876	6,081	1,600	1,600	2,000
201751-525300	Gas & Oil	28,321	46,072	38,400	38,400	38,400
201751-532200	Printing	49	163	-	-	-
201751-532220	Business and Auto Allowance	415	263	900	900	500
201751-532230	Dues/Subscriptions/Books	34	34	500	500	500
201751-533100	Boulder County Youth Corp	-	8,175	7,750	7,750	7,750
201751-534010	Utility Services-Electricity	33,190	31,203	22,050	22,050	22,050
201751-534020	Utility Service-Trash Removal	4,817	6,625	4,460	4,460	4,460
201751-534050	Utility Services-Water	232,604	440,187	250,000	250,000	222,000
201751-535010	Communication Svcs-Cell Phone	3,221	3,039	3,300	3,300	3,500
201751-535030	Comm Svcs-Internet/Cable	-	1,063	-	-	-
201751-536000	Rentals-Equipment	11,147	5,170	10,000	10,000	21,000
201751-538101	Travel, Training, & Meetings	1,546	5,113	5,000	5,000	7,500
201751-538999	Other Services and Charges	-	-	250	250	250
201751-540300	Prof Serv-Custodial	42,900	39,600	15,000	15,000	30,000
201751-540555	Prof Serv-Branch Site Grinding	12,500	17,850	14,000	14,000	14,000
201751-540900	Prof Serv-Other	4,950	111,640	118,000	118,000	118,000
201751-547000	Prof Serv-Mowing	88,478	114,447	122,940	122,940	123,500
201751-547010	Prof Serv-Pest Control	3,363	3,550	3,000	3,000	3,000
201751-547020	Prof Serv-Weed Control	-	-	2,000	2,000	2,000
201751-547030	Prof Serv-Landscape Maint.	72,589	12,063	20,000	20,000	18,000
201751-547031	Prof Serv Lndscp Bridge House	-	53,020	75,000	75,000	90,000
201751-547100	Prof Serv - Tree/Hort Maint	16,690	21,256	40,000	40,000	40,000
201751-547110	Prof Serv - Conc/Sidewalk/Trl	15,000	19,724	15,000	15,000	18,000
201751-547120	Prof Serv - Tennis Crt Repairs	-	-	20,000	20,000	16,000
201751-550000	Parts/Repairs/Maint-Bldgs/Fac	2,392	3,787	3,500	3,500	6,500
201751-550020	Parts/Repairs/Maint-Equip	13,232	16,917	20,000	20,000	25,000
201751-550030	Parts/Repairs/Maint-Grounds	4,757	12,342	12,000	12,000	40,000
201751-550070	Parts/Repairs/Maint-HVAC	9	189	-	-	1,500
201751-550140	Parts/Repairs/Maint-Painting	-	-	-	-	2,500
201751-550150	Parts/Repairs/Maint-Fire Syste	4	-	-	-	-
201751-550160	Parts/Repairs/Maint-Electrical	-	799	1,000	1,000	1,000
201751-550170	Parts/Repairs/Maint-Plumbing	961	2,448	-	-	3,000
201751-550180	Parts/Repairs/Maint-Lighting	424	791	-	-	2,000
201751-550240	Parts/Repairs/Maint-Memorials	2,181	2,999	2,000	2,000	2,000

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
201751-550260	Parts/Repairs/Maint-Ground Irr	29,249	17,444	25,000	25,000	30,000
201751-550280	Parts/Repairs/Maint-Other	-	-	6,000	6,000	8,000
201751-580030	Vehicle/Equipment Replacement	59,800	59,800	89,690	89,690	58,329
201751-580040	Computer Replacement	1,400	1,828	1,400	1,400	1,400
Total Parks Administration & Operations		1,611,838	2,073,762	2,380,276	2,380,276	2,544,340
Open Space Acquisition						
201755-511000	Regular Salaries	4,197	2,748	3,692	3,692	4,559
201755-511200	Overtime Pay	0	1	-	-	-
201755-512000	FICA Expense	303	209	251	251	325
201755-512100	Retirement Contribution	232	171	240	240	296
201755-512200	Workers Compensation	39	27	34	34	42
201755-513000	Medical Insurance	231	199	399	399	412
201755-513100	Dental Insurance	24	16	29	29	29
201755-513200	Vision Insurance	5	3	5	5	6
201755-513300	Life, AD&D & LTD Insurance	24	19	20	20	34
201755-513400	Employee Assistance Plan	1	1	-	-	-
201755-532220	Business and Auto Allowance	28	18	-	-	-
201755-535010	Communication Svcs-Cell Phone	11	1	10	10	10
201755-540900	Prof Serv-Other	-	-	10,000	52,500	40,000
Total Open Space Acquisition		5,096	3,413	14,680	57,180	45,713
Open Space Education & Outreach						
201756-511000	Regular Salaries	174,035	161,809	189,126	189,126	214,026
201756-511200	Overtime Pay	3,641	3,394	3,800	3,800	2,030
201756-512000	FICA Expense	13,321	12,384	14,387	14,387	16,136
201756-512100	Retirement Contribution	9,787	10,077	12,540	12,540	14,047
201756-512200	Workers Compensation	2,708	2,333	2,704	2,704	2,330
201756-513000	Medical Insurance	34,308	18,228	22,090	22,090	22,627
201756-513100	Dental Insurance	2,382	1,275	1,275	1,275	1,503
201756-513200	Vision Insurance	484	293	300	300	335
201756-513300	Life, AD&D & LTD Insurance	1,448	1,399	1,634	1,634	1,871
201756-513400	Employee Assistance Plan	138	71	81	81	84
201756-520100	Office Supplies	-	-	250	250	250
201756-523100	Uniforms and Clothing	4,000	2,931	3,200	3,200	3,440
201756-532010	Public Education & Outreach	4,082	3,948	4,000	4,000	16,000
201756-532220	Business and Auto Allowance	83	53	170	170	90
201756-535010	Communication Svcs-Cell Phone	185	131	190	190	150
201756-537030	Volunteer Appreciation	351	1,433	500	500	800
Total Open Space Education & Outreach		250,954	219,756	256,247	256,247	295,719
Open Space Trail Maintenance						
201757-511000	Regular Salaries	96,333	71,442	106,047	106,047	90,243
201757-511200	Overtime Pay	1,515	1,446	800	800	380
201757-512000	FICA Expense	7,328	5,551	7,816	7,816	6,634
201757-512100	Retirement Contribution	5,414	4,434	6,944	6,944	5,891
201757-512200	Workers Compensation	1,337	984	1,441	1,441	925
201757-513000	Medical Insurance	10,325	9,001	13,673	13,673	7,733
201757-513100	Dental Insurance	679	634	881	881	566
201757-513200	Vision Insurance	187	155	211	211	124
201757-513300	Life, AD&D & LTD Insurance	733	592	738	738	764
201757-513400	Employee Assistance Plan	37	28	36	36	28
201757-522500	Non-Capital Furn/Equip/Tools	1,047	1,770	1,000	1,000	1,000
201757-523100	Uniforms and Clothing	319	729	220	220	336
201757-532220	Business and Auto Allowance	277	175	570	570	300
201757-533100	Boulder County Youth Corp	-	2,500	2,540	2,540	6,574
201757-535010	Communication Svcs-Cell Phone	131	27	80	80	80
201757-547031	Prof Serv Lndscp Bridge House	-	2,580	2,500	2,500	2,500
201757-550030	Parts/Repairs/Maint-Grounds	2,205	4,412	4,000	4,000	4,000
Total Open Space Trail Maintenance		127,867	106,461	149,497	149,497	128,078
Open Space New Trails						
201758-511000	Regular Salaries	19,617	18,119	21,584	21,584	26,258
201758-511200	Overtime Pay	177	162	60	60	30
201758-512000	FICA Expense	1,487	1,384	1,604	1,604	1,965

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
201758-512100	Retirement Contribution	1,092	1,104	1,408	1,408	1,709
201758-512200	Workers Compensation	251	221	264	264	291
201758-513000	Medical Insurance	1,952	1,780	2,345	2,345	2,235
201758-513100	Dental Insurance	158	139	164	164	157
201758-513200	Vision Insurance	37	31	36	36	37
201758-513300	Life, AD&D & LTD Insurance	155	138	156	156	220
201758-513400	Employee Assistance Plan	6	5	5	5	7
201758-523100	Uniforms and Clothing	30	30	-	-	-
201758-532220	Business and Auto Allowance	28	18	60	60	30
201758-535010	Communication Svcs-Cell Phone	11	1	10	10	10
Total Open Space New Trails		25,000	23,130	27,696	27,696	32,949
Capital - Parks						
201511-630071	Parks and Open Space Signs	5,000	7,000	-	-	-
201511-630101	Irrig Replacements & Improvs	-	8,687	140,000	-	345,000
201511-630133	Freeze Resist Drinking Fountai	22,571	-	-	-	-
201511-630135	Cottonwood Park Master Plan	1,809	-	-	-	-
201511-630157	Park Site Furnishing Replaceme	21,290	-	-	-	-
201511-630162	Comm Park Irrigation Replace	360	794,979	-	-	-
201511-630166	Playground Equipment	-	376,607	-	-	-
201511-640000	Motor Vehicle/Road Equipment	-	-	48,000	-	-
201511-640001	Machinery & Equipment	43,314	5,780	60,000	-	60,000
201511-640142	Wood Chipper (%)	-	42,098	-	-	-
201511-660292	Public Landscape Improvements	-	-	39,900	-	39,900
Total Capital - Parks		94,344	1,235,152	287,900	-	444,900
Capital - Open Space Maintenance						
201522-630155	Russian Olive Removal and Tree Planting	10,028	6,579	-	-	-
201522-630156	Retaining Wall Replacement	137,922	-	-	-	-
201522-640000	Motor Vehicle/Road Equipment (%)	36,220	-	-	-	-
201522-640001	Machinery & Equipment (%)	23,260	12,959	40,000	40,000	-
Total Capital - Open Space Maintenance		207,431	19,538	40,000	40,000	-
Capital - Open Space Trail Maintenance						
201524-660081	Trail Improvements	-	-	40,000	40,000	-
201524-660252	Coyote Run Slope Mitigation (%)	642	825	-	-	-
201524-660279	Soft Surface Trail Management Plan	2,281	468,150	-	169,670	-
201524-660300	Emergency & Maintenance Access	-	-	-	-	105,000
Total Capital - Open Space Trail Maintenance		2,923	468,975	40,000	209,670	105,000
Capital - Open Space New Trails						
201528-660067	Hwy 42 Multi-Use Underpass	11,666	-	-	-	-
201528-660277	104th Empire Trail & Shoulder Improvement	211,554	869,864	-	883,586	-
Total Capital - Open Space New Trails		223,220	869,864	-	883,586	-
Total Open Space & Parks Fund Expenditures		3,438,629	6,154,946	4,444,988	5,301,425	5,363,529
Ending Fund Balance		3,828,520	1,678,859	1,313,291	1,856,854	728,865

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

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Fund Balance		25,562	259,728	527,652	527,652	383,222
Parks Revenue						
202051-433000	Grant Revenues	-	-	-	-	60,000
202051-435300	State Lottery	252,699	270,769	265,570	265,570	248,660
202051-461100	Interest Earnings	526	3,588	5,100	5,100	2,440
202051-461110	Net Incr (Decr) in Fair Value	(1,321)	(6,243)	-	-	-
Total Parks Revenue		251,904	268,114	270,670	270,670	311,100
Total Conservation Trust - Lottery Fund Revenue		251,904	268,114	270,670	270,670	311,100
Administration & Operations						
202120-540410	Prof Serv-Investment Fee	57	190	100	100	100
Total Administration & Operations		57	190	100	100	100
Capital - Parks						
202511-630048	Playgrounds (%)	-	-	400,000	400,000	200,000
202511-640001	Machinery & Equipment	17,681	-	-	-	-
202511-660015	Wayfinding & Signs	-	-	-	15,000	100,000
202511-660106	Park Landscape Renovations	-	-	-	-	-
Total Capital - Parks		17,681	-	400,000	415,000	300,000
Total Conservation Trust - Lottery Fund Expenditures		17,738	190	400,100	415,100	300,100
Ending Fund Balance		259,728	527,652	398,222	383,222	394,222

City of Louisville, Colorado
Cemetery Perpetual Care Fund
2024 Budget

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Fund Balance		638,840	667,226	723,683	723,683	755,443
Parks Revenue						
203051-422310	Burial Permits - Restricted	29,425	67,394	32,060	32,060	33,760
203051-461100	Interest Earnings	2,626	6,613	12,480	12,480	12,010
203051-461110	Net Incr (Decr) in Fair Value	(3,369)	(8,563)	-	-	-
Total Parks Revenue		28,682	65,444	44,540	44,540	45,770
Total Cemetery Perpetual Care Fund Revenue		28,682	65,444	44,540	44,540	45,770
Administration & Operations						
203120-540410	Prof Serv-Investment Fee	296	347	300	300	300
Total Administration & Operations		296	347	300	300	300
Interfund Transfers						
203910-990204	Transfer to Cemetery Fund	-	8,640	12,480	12,480	16,780
Total Interfund Transfers		-	8,640	12,480	12,480	16,780
Total Cemetery Perpetual Care Fund Expenditures		296	8,987	12,780	12,780	17,080
Ending Fund Balance		667,226	723,683	755,443	755,443	784,133

**City of Louisville, Colorado
Cemetery Fund
2024 Budget**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Fund Balance		29,513	28,385	100,084	100,084	101,584
Parks Revenue						
204051-422300	Burial Permit	29,425	67,394	32,060	32,060	33,760
204051-448110	Burial Fees (Open & Close)	48,225	39,200	41,450	41,450	41,760
204051-461100	Interest Earnings	313	555	540	540	640
204051-461110	Net Incr (Decr) in Fair Value	(256)	(1,185)	-	-	-
Total Parks Revenue		77,708	105,964	74,050	74,050	76,160
Interfund Transfers						
204001-980101	Transfer from General Fund	150,820	166,037	169,850	169,850	122,220
204001-980203	Transfer fr Cemtry Perpet CareFund	-	8,640	12,480	12,480	16,780
Total Interfund Transfers		150,820	174,677	182,330	182,330	139,000
Total Cemetery Fund Revenue		228,528	280,640	256,380	256,380	215,160
Cemetery Administration & Operations						
204752-511000	Regular Salaries	61,264	67,736	73,432	73,432	53,537
204752-511100	Variable Salaries	-	1,330	-	-	-
204752-511200	Overtime Pay	3,713	5,632	2,760	2,760	2,760
204752-512000	FICA Expense	4,930	5,637	5,680	5,680	4,190
204752-512100	Retirement Contribution	3,592	4,452	4,953	4,953	3,659
204752-512200	Workers Compensation	1,078	1,125	1,121	1,121	531
204752-513000	Medical Insurance	8,335	10,372	12,328	12,328	8,013
204752-513100	Dental Insurance	587	700	782	782	616
204752-513200	Vision Insurance	144	166	176	176	100
204752-513300	Life, AD&D & LTD Insurance	523	593	610	610	458
204752-513400	Employee Assistance Plan	28	33	28	28	14
204752-520100	Office Supplies	-	-	-	-	500
204752-521100	Computer Supplies-Software	102	207	2,000	2,000	1,500
204752-522010	Operating Supplies-Chemicals	-	-	-	-	2,000
204752-522170	Operating Supplies - Tree Repl	-	-	1,000	1,000	1,000
204752-522500	Non-Capital Furn/Equip/Tools	452	597	1,000	1,000	1,000
204752-522550	Cremation Vaults	963	840	1,500	1,500	1,500
204752-522900	Miscellaneous Supplies	-	-	500	500	500
204752-523100	Uniforms and Clothing	500	495	600	600	750
204752-532100	Insurance	17,299	20,132	31,250	31,250	28,000
204752-532220	Business and Auto Allowance	18	21	-	-	-
204752-534050	Utility Services-Water	45,681	41,664	50,110	50,110	50,000
204752-535010	Communication Svcs-Cell Phone	454	543	500	500	500
204752-535030	Comm Svcs-Internet/Cable	448	428	500	500	500
204752-536000	Rentals-Equipment	-	555	1,200	1,200	2,000
204752-538101	Travel, Training, & Meetings	-	-	300	300	300
204752-540410	Prof Serv-Investment Fee	22	38	50	50	50
204752-540415	Prof Serv-Bank Charges	4,431	7,875	3,500	3,500	3,500
204752-540900	Prof Serv-Other	2,650	2,450	-	-	-
204752-547000	Prof Serv-Mowing	30,731	27,120	34,000	34,000	34,000
204752-547030	Prof Serv-Landscape Maint.	-	-	1,000	1,000	1,000
204752-547031	Prof Serv Lndscp Bridge House	-	941	5,000	5,000	4,500
204752-547100	Prof Serv - Tree/Hort Maint	-	-	2,500	2,500	2,500
204752-550020	Parts/Repairs/Maint-Equip	8	106	-	-	-
204752-550030	Parts/Repairs/Maint-Grounds	947	2,536	5,000	5,000	4,000
204752-550260	Parts/Repairs/Maint-Ground Irr	224	408	1,500	1,500	1,000
Cemetery Administration & Operations		189,126	204,731	244,880	244,880	214,478

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Capital - Parks & Recreation						
204799-630101	Irrigation Improvements (%)	31,030	-	-	-	-
204799-640001	Machinery & Equipment (%)	9,501	-	10,000	10,000	10,000
204799-640142	Wood Chipper (%)	-	4,210	-	-	-
Total Capital - Parks & Recreation		40,531	4,210	10,000	10,000	10,000
Total Cemetery Fund Expenditures		229,657	208,941	254,880	254,880	224,478
Ending Fund Balance		28,385	100,084	101,584	101,584	92,266

City of Louisville, Colorado
PEG Fee Fund
2024 Budget

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Fund Balance		11,347	14,805	33,932	33,932	31,752
Administration & Support Services Revenue						
205010-446010	PEG Fees - Comcast	23,474	19,320	22,250	22,250	16,000
205010-461100	Interest Earnings	35	166	620	620	240
205010-461110	Net Incr (Decr) in Fair Value	(46)	(349)	-	-	-
Total Administration & Support Services Revenue		23,463	19,136	22,870	22,870	16,240
Total PEG Fee Fund Revenue		23,463	19,136	22,870	22,870	16,240
Administration & Operations						
205120-540410	Prof Serv-Investment Fee	4	10	50	50	50
205120-600008	PEG Expenses - City			25,000	25,000	25,000
Total Administration & Operations		4	10	25,050	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	10	25,050	25,050	25,050
Ending Fund Balance		14,805	33,932	31,752	31,752	22,942

City of Louisville, Colorado
Parking Improvement Fund
2024 Budget

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Fund Balance		93,813	93,672	93,850	93,850	93,800
Transportation Revenue						
206031-461100	Interest Earnings	378	(882)	-	-	50
206031-461110	Net Incr (Decr) in Fair Value	(476)	1,105	-	-	-
Total Transportation Revenue		(99)	224	-	-	50
Total Parking Improvement Fund Revenue		(99)	224	-	-	50
Administration & Operations						
206120-540410	Prof Serv-Investment Fee	43	47	50	50	50
Total Administration & Operations		43	47	50	50	50
Total Parking Improvement Fund Expenditures		43	47	50	50	50
Ending Fund Balance		93,672	93,850	93,800	93,800	93,800

City of Louisville, Colorado
Historic Preservation Fund
2024 Budget

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Fund Balance		2,864,176	2,978,748	3,340,021	3,340,021	3,629,246
Community Design Revenue						
207016-413100	Sales Tax	627,208	684,587	755,160	755,160	798,000
207016-413200	Use Tax - Consumer	72,663	90,809	89,930	89,930	107,000
207016-414100	Use Tax - Auto	61,921	65,200	69,900	69,900	56,000
207016-415100	Use Tax - Building Materials	83,605	81,720	35,300	35,300	51,000
207016-415130	Use Tax - Site Improvements	4,096	492	680	680	750
207016-461100	Interest Earnings	11,330	29,040	57,030	57,030	46,600
207016-461110	Net Incr (Decr) in Fair Value	(14,793)	(39,686)	-	-	-
207016-462700	Loan Repayment - Principal	4,058	4,480	-	-	-
207016-462710	Loan Repayment - Interest	1,125	1,174	-	-	-
Total Community Design Revenue		851,213	917,815	1,008,000	1,008,000	1,059,350
Total Historic Preservation Fund Revenue		851,213	917,815	1,008,000	1,008,000	1,059,350
Historic Preservation Administration & Operations						
207540-511000	Regular Salaries	88,338	111,412	122,691	122,691	129,409
207540-511100	Variable Salaries	163	8	-	-	-
207540-511200	Overtime Pay	188	139	180	180	180
207540-512000	FICA Expense	6,559	8,036	8,765	8,765	9,118
207540-512100	Retirement Contribution	5,392	7,338	8,781	8,781	8,852
207540-512200	Workers Compensation	459	594	681	681	230
207540-513000	Medical Insurance	7,108	10,126	14,685	14,685	17,161
207540-513100	Dental Insurance	621	845	1,098	1,098	1,141
207540-513200	Vision Insurance	169	196	245	245	206
207540-513300	Life, AD&D & LTD Insurance	705	832	872	872	728
207540-513400	Employee Assistance Plan	27	31	37	37	38
207540-520100	Office Supplies	-	23	150	150	150
207540-522180	Operating Supplies-Plaques	2,785	1,273	1,000	1,000	2,000
207540-532000	Advertising/Marketing	823	690	1,000	1,000	1,000
207540-532010	Public Education & Outreach	3,405	-	6,000	21,000	6,000
207540-532220	Business and Auto Allowance	514	533	600	600	600
207540-532230	Dues/Subscriptions/Books	246	256	500	500	500
207540-535010	Communication Svcs-Cell Phone	166	171	200	200	200
207540-538101	Travel, Training, & Meetings	-	-	3,000	3,000	3,000
207540-540410	Prof Serv-Investment Fee	1,302	1,558	1,500	1,500	1,600
207540-540415	Prof Serv-Bank Charges	155	103	250	250	250
207540-540425	Prof Serv-Loan Administration	-	-	-	-	-
207540-544530	Prof Serv-Presrv Master Plan	-	-	-	5,500	-
Total Historic Preservation Admin & Operations		119,123	144,163	172,235	192,735	182,363
Historic Preservation Incentives						
207541-538420	Contributions & Grants	316,108	44,286	250,000	250,000	250,000
207541-544580	Pre-Landmarking Assessments	84,035	38,000	25,000	25,000	25,000
Total Historic Preservation Incentives		400,143	82,286	275,000	275,000	275,000
Historic Preservation Acquisitions						
207542-620109	Miners' Cabins Relocation	47,473	145,531	-	-	-
207542-620113	Historical Museum Structural Work (%)	-	-	-	60,850	-
Total Historic Preservation Acquisitions		47,473	145,531	-	60,850	-
Interfund Transfers						
207910-990101	Transfer to General Fund	169,900	184,562	190,190	190,190	202,790
Total Interfund Transfers		169,900	184,562	190,190	190,190	202,790
Total Historic Preservation Fund Expenditures		736,640	556,541	637,425	718,775	660,153
Ending Fund Balance		2,978,748	3,340,021	3,710,596	3,629,246	4,028,443

City of Louisville, Colorado
Recreation Fund
2024 Budget

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Fund Balance		1,369,124	2,136,703	3,214,781	3,214,781	2,484,632
Recreation Revenue						
208053-413100	Sales Tax	752,648	821,504	906,190	906,190	958,000
208053-413200	Use Tax - Consumer	87,146	108,970	107,840	107,840	129,000
208053-414100	Use Tax - Auto	74,306	78,240	83,870	83,870	68,000
208053-415100	Use Tax - Building Materials	100,322	99,103	42,360	42,360	62,000
208053-415130	Use Tax - Site Improvements	4,916	591	820	820	980
208053-433000	Grant Revenues	-	317,009	-	-	-
208053-434400	Senior Grants	12,593	6,262	5,300	5,300	5,000
208053-437300	Senior Meals Reimbursement	179,082	148,589	140,010	140,010	50,000
208053-445100	Rec Center Membership Fee	968,474	1,217,895	1,181,440	1,181,440	1,657,640
208053-445110	Rec Center Daily User Fees	123,086	181,597	157,200	157,200	176,370
208053-445120	Rec Center Merchandise	523	673	750	750	2,100
208053-445121	Rec Center Nite at the Rec	-	-	-	-	51,770
208053-445122	Rec Center Nite@Rec Merchandis	-	-	-	-	15,200
208053-445125	Rec Center Child Care Fees	8,378	15,857	15,270	15,270	12,600
208053-445130	Rec Center Concession Fees	5,760	7,558	8,000	8,000	10,000
208053-445132	MAC Gym Fees	13,620	21,484	19,170	19,170	17,850
208053-445136	Rec Center - Rentals	30,458	44,759	36,420	36,420	45,150
208053-445139	Unclassified - Rentals	23,367	26,513	25,000	25,000	29,400
208053-445140	Rec Center Swim Lessons	89,171	115,738	95,000	95,000	89,990
208053-445141	Rec Center Aquatics Contracted	33,604	54,563	32,000	32,000	31,500
208053-445142	Rec Center Aquatics Red Cross	2,794	1,901	2,100	2,100	3,000
208053-445143	Rec Center Swim Team	26,561	32,092	27,000	27,000	21,000
208053-445145	Memory Square Swim Admission	26,518	18,677	35,000	35,000	31,500
208053-445146	Memory Square Swim Lessons	169	-	11,000	11,000	2,000
208053-445150	Rec Center Youth Activity Fees	275,291	266,375	261,500	261,500	261,380
208053-445151	Rec Cen Youth Activ Contracted	57,933	64,796	57,750	57,750	45,440
208053-445160	Rec Center Adult - Fitness	119,921	141,865	110,400	110,400	180,030
208053-445161	Rec Cen Adult Fit Contracted	28,619	53,114	50,350	50,350	45,000
208053-445162	Rec Center Adult Fit Red Cross	60	-	-	-	350
208053-445163	Rec Center Adult Fit Pickleball	-	6,175	-	-	-
208053-445170	Rec Center Youth Sports Fees	121,048	185,031	151,090	151,090	146,370
208053-445171	Rec Cen Youth Sports Contractd	46,757	59,999	43,760	43,760	28,960
208053-445180	Rec Center Adult Sports Fees	30,563	36,419	35,150	35,150	42,410
208053-445190	Senior Fees	6,973	17,788	14,770	14,770	20,480
208053-445191	Senior Fees - Contracted	13,102	22,830	16,320	16,320	14,500
208053-445193	Senior Meals Contributions	50,347	41,300	43,670	43,670	16,500
208053-461000	Miscellaneous Revenues	595	-	-	-	-
208053-461100	Interest Earnings	8,344	27,082	16,980	16,980	13,060
208053-461110	Net Incr (Decr) in Fair Value	(11,311)	(38,935)	-	-	-
208053-462150	Solar Powr Renew Energy Credit	74,572	56,912	65,000	65,000	35,000
208053-465100	Insurance Recovery	3,640	28,000	-	485,000	-
208053-469100	Cash Over/Short	(83)	27	-	-	-
Total Recreation Revenue		3,389,865	4,288,354	3,798,480	4,283,480	4,319,530
Interfund Transfers						
208001-980101	Xfer from General Fund	1,440,150	1,122,420	1,225,750	1,225,750	1,268,650
208001-980301	Transfer from Capital Projs Fund	131,950	135,860	148,360	148,360	153,550
Total Interfund Transfers		1,572,100	1,258,280	1,374,110	1,374,110	1,422,200
Total Recreation Fund Revenue		4,961,965	5,546,634	5,172,590	5,657,590	5,741,730
Central Fund-Wide Charges						
208110-522909	Marshall Fire - Supplies	-	10,578	-	-	-
208110-532100	Insurance	72,801	84,720	105,000	105,000	120,750
208110-532909	Marshall Fire - Services	-	30,332	-	-	-
Total Central Fund-Wide Charges		72,801	125,630	105,000	105,000	120,750

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Recreation Center Building Maintenance						
208442-511000	Regular Salaries	148,010	151,314	160,468	160,468	110,136
208442-511200	Overtime Pay	2,056	3,154	600	600	600
208442-512000	FICA Expense	10,739	11,141	11,565	11,565	8,154
208442-512100	Retirement Contribution	8,235	9,319	10,471	10,471	7,198
208442-512200	Workers Compensation	3,794	3,702	4,622	4,622	1,589
208442-513000	Medical Insurance	26,638	25,771	30,814	30,814	15,578
208442-513100	Dental Insurance	1,878	1,785	2,010	2,010	885
208442-513200	Vision Insurance	351	322	357	357	218
208442-513300	Life, AD&D & LTD Insurance	1,247	1,249	1,415	1,415	999
208442-513400	Employee Assistance Plan	55	52	55	55	35
208442-522110	Operating Supplies-Janitorial	16,766	27,580	80,930	80,930	40,000
208442-522500	Non-Capital Furn/Equip/Tools	324	243	-	-	400
208442-522900	Miscellaneous Supplies	1,110	1,301	3,180	3,180	3,180
208442-523100	Uniforms and Clothing	263	315	350	350	350
208442-532220	Business and Auto Allowance	54	54	50	50	50
208442-534000	Utility Services-Gas	88,426	133,679	75,000	75,000	160,000
208442-534010	Utility Services-Electricity	223,571	250,041	128,800	128,800	297,000
208442-534020	Utility Service-Trash Removal	4,411	4,312	6,370	6,370	6,370
208442-534040	Utility Service-Haz Waste Disp	-	-	530	530	530
208442-534050	Utility Services-Water	30,814	28,712	50,000	50,000	50,000
208442-535000	Communication Svcs-Telephone	2,572	2,602	2,860	2,860	2,860
208442-535010	Communication Svcs-Cell Phone	448	572	500	500	500
208442-535040	Communication Svcs-T1 Line	1,034	954	2,330	2,330	2,330
208442-540300	Prof Serv-Custodial	211,381	223,956	198,290	198,290	198,290
208442-540900	Prof Serv-Other	2,342	2,555	3,940	3,940	3,940
208442-547010	Prof Serv-Pest Control	756	1,272	2,020	2,020	2,020
208442-550000	Parts/Repairs/Maint-Bldgs/Fac	10,678	7,113	10,610	10,610	15,000
208442-550020	Parts/Repairs/Maint-Equip	2,465	1,598	5,310	5,310	6,000
208442-550070	Parts/Repairs/Maint-HVAC	10,491	31,949	24,400	24,400	24,400
208442-550080	Parts/Repairs/Maint-Elevators	4,347	4,369	4,670	4,670	4,670
208442-550100	Parts/Repairs/Maint-Software	-	335	1,580	1,580	1,580
208442-550130	Parts/Repairs/Maint-Security	2,054	931	1,060	1,060	2,500
208442-550140	Parts/Repairs/Maint-Painting	-	1,305	1,060	1,060	1,060
208442-550150	Parts/Repairs/Maint-Fire Syste	5,507	2,242	6,000	6,000	6,000
208442-550160	Parts/Repairs/Maint-Electrical	1,065	810	1,590	1,590	2,500
208442-550170	Parts/Repairs/Maint-Plumbing	645	5,828	5,840	5,840	5,840
208442-550180	Parts/Repairs/Maint-Lighting	2,410	4,791	2,650	2,650	2,650
208442-550200	Parts/Repairs/Maint-Pool Syst	23,427	3,208	15,000	15,000	18,000
208442-550290	Parts/Repairs/Maint-Rec Ctr An	22,592	25,752	42,440	42,440	52,440
208442-580030	Vehicle/Equipment Replacement	2,700	2,700	4,050	4,050	2,634
Total Recreation Center Building Maintenance		875,655	978,886	903,787	903,787	1,058,486
Recreation Center Management						
208721-511000	Regular Salaries	161,211	171,922	176,827	176,827	193,968
208721-511100	Variable Salaries	125,852	177,474	243,211	243,211	271,885
208721-511200	Overtime Pay	3,620	4,008	4,600	4,600	4,600
208721-512000	FICA Expense	22,227	27,111	32,388	32,388	35,905
208721-512100	Retirement Contribution	8,950	10,419	11,791	11,791	12,904
208721-512200	Workers Compensation	2,197	2,393	2,799	2,799	2,114
208721-512300	Unemployment Compensation	(286)	66	-	-	-
208721-513000	Medical Insurance	9,598	9,537	11,021	11,021	10,257
208721-513100	Dental Insurance	1,373	1,350	1,387	1,387	1,379
208721-513200	Vision Insurance	378	374	382	382	382
208721-513300	Life, AD&D & LTD Insurance	1,434	1,465	1,516	1,516	1,658
208721-513400	Employee Assistance Plan	59	59	58	58	58
208721-520100	Office Supplies	485	1,198	2,500	2,500	2,500
208721-521000	Computer Supplies	40	-	1,000	1,000	1,000
208721-522030	Operating Supplies-Medical	76	44	300	300	300
208721-522100	Operating Supplies-Signs	180	-	200	200	200
208721-522120	Operating Supplies-Safety	-	942	900	900	900
208721-522500	Non-Capital Furn/Equip/Tools	1,380	3,982	8,000	8,000	8,000
208721-522900	Miscellaneous Supplies	2,419	3,800	10,000	10,000	11,000
208721-523100	Uniforms and Clothing	-	1,053	2,500	2,500	2,500
208721-529100	Resale Merchandise	362	634	2,000	2,000	1,000
208721-532000	Advertising/Marketing	178	246	-	-	1,000
208721-532200	Printing	7,481	12,620	9,500	9,500	10,000

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
208721-532220	Business and Auto Allowance	83	264	100	100	100
208721-532230	Dues/Subscriptions/Books	985	864	1,000	1,000	1,000
208721-535010	Communication Svcs-Cell Phone	792	438	800	800	800
208721-535030	Comm Svcs-Internet/Cable	6,234	5,288	6,000	6,000	6,100
208721-535200	Postage	(959)	256	4,000	4,000	1,000
208721-538101	Travel, Training, & Meetings	-	672	-	-	3,000
208721-540410	Prof Serv-Investment Fee	780	1,382	500	500	500
208721-540415	Prof Serv-Bank Charges	67,316	89,147	65,000	65,000	65,000
208721-540900	Prof Serv-Other	14,819	18,780	58,000	58,000	50,000
208721-550000	Parts/Repairs/Maint-Bldgs/Fac	5,578	4,125	3,000	3,000	3,000
208721-550020	Parts/Repairs/Maint-Equip	161	3,616	9,000	9,000	9,000
208721-550090	Parts/Repairs/Maint-Copiers	1,801	2,282	5,000	5,000	2,500
208721-550100	Parts/Repairs/Maint-Software	6,866	7,336	7,630	7,630	8,000
208721-580040	Computer Replacement	1,540	1,540	1,540	1,540	1,540
Total Recreation Center Management		455,210	566,686	684,450	684,450	725,050
Recreation Center Aquatics						
208722-511000	Regular Salaries	239,230	225,064	246,771	246,771	283,357
208722-511100	Variable Salaries	224,073	294,411	329,178	329,178	400,795
208722-511200	Overtime Pay	6,224	9,934	10,000	10,000	10,000
208722-512000	FICA Expense	35,140	39,944	34,938	34,938	40,497
208722-512100	Retirement Contribution	13,259	13,765	16,041	16,041	18,419
208722-512200	Workers Compensation	5,816	6,537	3,906	3,906	3,148
208722-512300	Unemployment Compensation	2,129	-	-	-	-
208722-513000	Medical Insurance	37,659	33,901	43,962	43,962	50,215
208722-513100	Dental Insurance	2,727	2,035	2,863	2,863	3,128
208722-513200	Vision Insurance	634	537	645	645	711
208722-513300	Life, AD&D & LTD Insurance	1,977	1,735	1,885	1,885	2,626
208722-513400	Employee Assistance Plan	169	146	106	106	106
208722-520100	Office Supplies	98	1,555	250	250	250
208722-521100	Computer Supplies-Software	95	-	350	350	350
208722-522010	Operating Supplies-Chemicals	36,739	48,981	79,700	79,700	87,760
208722-522030	Operating Supplies-Medical	513	865	750	750	750
208722-522100	Operating Supplies-Signs	-	-	280	280	280
208722-522120	Operating Supplies-Safety	-	836	520	520	520
208722-522500	Non-Capital Furn/Equip/Tools	1,331	2,381	1,500	1,500	2,000
208722-522900	Miscellaneous Supplies	1,540	2,817	2,730	2,730	3,730
208722-523100	Uniforms and Clothing	1,944	1,429	1,800	1,800	1,800
208722-532000	Advertising/Marketing	524	242	1,100	1,100	1,100
208722-532200	Printing	142	206	750	750	750
208722-532220	Business and Auto Allowance	111	70	200	200	200
208722-532230	Dues/Subscriptions/Books	518	956	1,500	1,500	1,500
208722-535010	Communication Svcs-Cell Phone	534	188	70	70	70
208722-538101	Travel, Training, & Meetings	416	1,148	1,000	1,000	1,000
208722-540900	Prof Serv-Other	-	-	3,180	3,180	1,500
208722-547050	Prof Serv-Rec Cen Contractors	17,294	33,795	31,000	31,000	31,000
208722-547060	Prof Serv - Red Cross	3,772	5,292	3,500	3,500	4,500
208722-550020	Parts/Repairs/Maint-Equip	12,510	12,808	12,000	12,000	13,000
208722-580040	Computer Replacement	560	560	560	560	560
Total Recreation Center Aquatics		647,677	742,139	833,035	833,035	965,622
Fitness & Wellness						
208723-511000	Regular Salaries	94,689	97,560	102,613	102,613	110,487
208723-511100	Variable Salaries	149,341	189,120	215,801	215,801	234,904
208723-511200	Overtime Pay	2,679	3,641	5,000	5,000	5,000
208723-512000	FICA Expense	18,523	21,874	19,669	19,669	21,429
208723-512100	Retirement Contribution	5,212	5,899	6,671	6,671	7,182
208723-512200	Workers Compensation	6,189	3,945	2,158	2,158	1,596
208723-512300	Unemployment Compensation	5,890	-	-	-	-
208723-513000	Medical Insurance	16,111	15,673	17,537	17,537	17,330
208723-513100	Dental Insurance	1,389	1,346	1,382	1,382	1,372
208723-513200	Vision Insurance	272	268	273	273	275
208723-513300	Life, AD&D & LTD Insurance	813	825	870	870	994
208723-513400	Employee Assistance Plan	35	34	35	35	35
208723-520100	Office Supplies	791	1,264	1,100	1,100	1,100
208723-522500	Non-Capital Furn/Equip/Tools	1,641	1,906	16,500	16,500	4,000
208723-522900	Miscellaneous Supplies	1,018	4,493	1,650	1,650	2,650

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
208723-523100	Uniforms and Clothing	-	158	600	600	600
208723-532000	Advertising/Marketing	380	438	1,100	1,100	1,100
208723-532200	Printing	59	-	60	60	60
208723-532220	Business and Auto Allowance	83	53	150	150	150
208723-532230	Dues/Subscriptions/Books	5,719	6,067	7,680	7,680	7,680
208723-535010	Communication Svcs-Cell Phone	209	248	80	80	80
208723-538101	Travel, Training, & Meetings	95	1,125	810	810	810
208723-540900	Prof Serv-Other	10	-	-	-	-
208723-547050	Prof Serv-Rec Cen Contractors	8,014	27,946	26,000	26,000	26,000
208723-547060	Prof Serv - Red Cross	1,752	1,217	1,500	1,500	1,500
208723-580040	Computer Replacement	140	140	140	140	140
Total Fitness & Wellness		321,055	385,239	429,379	429,379	446,474
Youth Activities						
208724-511000	Regular Salaries	99,123	104,680	105,547	105,547	112,886
208724-511100	Variable Salaries	128,270	110,896	161,947	161,947	166,312
208724-511200	Overtime Pay	281	3	2,100	2,100	2,100
208724-512000	FICA Expense	17,009	16,123	20,158	20,158	21,173
208724-512100	Retirement Contribution	5,456	6,315	6,861	6,861	7,337
208724-512200	Workers Compensation	1,695	1,433	1,800	1,800	1,271
208724-513000	Medical Insurance	20,355	20,816	22,732	22,732	22,717
208724-513100	Dental Insurance	1,558	1,537	1,573	1,573	1,564
208724-513200	Vision Insurance	38	34	39	39	40
208724-513300	Life, AD&D & LTD Insurance	861	868	913	913	996
208724-513400	Employee Assistance Plan	32	32	33	33	33
208724-520100	Office Supplies	50	181	150	150	150
208724-522500	Non-Capital Furn/Equip/Tools	36	234	1,660	1,660	1,660
208724-522900	Miscellaneous Supplies	9,002	12,650	14,000	14,000	14,700
208724-523100	Uniforms and Clothing	-	373	500	500	550
208724-532000	Advertising/Marketing	195	331	1,100	1,100	1,100
208724-532200	Printing	107	145	310	310	310
208724-532220	Business and Auto Allowance	83	53	150	150	150
208724-532230	Dues/Subscriptions/Books	1,190	2,022	2,000	2,000	2,100
208724-535010	Communication Svcs-Cell Phone	249	797	280	280	294
208724-537410	Rec Center-Special Events	1,111	2,935	6,100	6,100	6,405
208724-538101	Travel, Training, & Meetings	187	480	710	710	710
208724-538200	Program Admission Fees	3,298	5,401	8,640	8,640	7,500
208724-538310	Youth Advisory Board	-	325	650	650	683
208724-540900	Prof Serv-Other	6,301	4,239	6,350	6,350	6,350
208724-547050	Prof Serv-Rec Cen Contractors	35,420	42,470	31,820	31,820	31,820
208724-550020	Parts/Repairs/Maint-Equip	23	17	200	200	200
208724-580040	Computer Replacement	140	140	140	140	140
Total Youth Activities		332,068	335,531	398,463	398,463	411,251
Memory Square Pool						
208725-511000	Regular Salaries	92,099	87,849	94,854	94,854	107,925
208725-511100	Variable Salaries	40,596	48,379	46,026	46,026	76,134
208725-511200	Overtime Pay	1,805	2,567	2,500	2,500	2,500
208725-512000	FICA Expense	9,981	10,396	10,147	10,147	13,716
208725-512100	Retirement Contribution	5,100	5,362	6,165	6,165	7,014
208725-512200	Workers Compensation	1,000	923	963	963	853
208725-513000	Medical Insurance	14,026	12,225	16,310	16,310	18,335
208725-513100	Dental Insurance	1,026	770	1,077	1,077	1,162
208725-513200	Vision Insurance	231	197	238	238	260
208725-513300	Life, AD&D & LTD Insurance	785	728	719	719	984
208725-513400	Employee Assistance Plan	38	35	41	41	41
208725-520100	Office Supplies	-	-	130	130	130
208725-522010	Operating Supplies-Chemicals	9,333	6,234	12,650	12,650	13,911
208725-522120	Operating Supplies-Safety	-	-	250	250	250
208725-522500	Non-Capital Furn/Equip/Tools	422	255	740	740	740
208725-522900	Miscellaneous Supplies	526	331	750	750	750
208725-523100	Uniforms and Clothing	512	799	800	800	800
208725-532000	Advertising/Marketing	198	342	1,100	1,100	1,100
208725-532200	Printing	181	235	-	-	-
208725-532220	Business and Auto Allowance	55	35	100	100	100
208725-532230	Dues/Subscriptions/Books	3	-	-	-	-
208725-535010	Communication Svcs-Cell Phone	291	187	160	160	160

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
208725-535030	Comm Svcs-Internet/Cable	-	-	310	310	310
208725-538101	Travel, Training, & Meetings	-	-	430	430	430
208725-550020	Parts/Repairs/Maint-Equip	3,481	1,921	2,500	2,500	2,700
Total Memory Square Pool		181,689	179,770	198,960	198,960	250,305
Youth Sports						
208726-511000	Regular Salaries	99,102	104,458	108,546	108,546	112,886
208726-511100	Variable Salaries	24,604	29,767	48,769	48,769	50,675
208726-511200	Overtime Pay	0	3	3,000	3,000	3,000
208726-512000	FICA Expense	9,275	10,119	11,807	11,807	12,402
208726-512100	Retirement Contribution	5,455	6,311	7,056	7,056	7,337
208726-512200	Workers Compensation	925	895	1,058	1,058	755
208726-512300	Unemployment Compensation	159	-	-	-	-
208726-513000	Medical Insurance	18,583	18,956	20,750	20,750	20,720
208726-513100	Dental Insurance	1,424	1,401	1,437	1,437	1,428
208726-513200	Vision Insurance	230	226	231	231	232
208726-513300	Life, AD&D & LTD Insurance	859	875	908	908	966
208726-513400	Employee Assistance Plan	30	29	30	30	30
208726-520100	Office Supplies	101	5	200	200	200
208726-522500	Non-Capital Furn/Equip/Tools	26	92	100	100	100
208726-522900	Miscellaneous Supplies	9,734	14,799	15,980	15,980	16,980
208726-523100	Uniforms and Clothing	-	40	300	300	300
208726-532000	Advertising/Marketing	178	212	1,100	1,100	1,100
208726-532200	Printing	-	-	-	-	-
208726-532220	Business and Auto Allowance	83	53	170	170	170
208726-532230	Dues/Subscriptions/Books	282	47	480	480	480
208726-535010	Communication Svcs-Cell Phone	189	265	80	80	80
208726-536040	Rentals-Other	-	3,091	7,500	7,500	7,500
208726-538101	Travel, Training, & Meetings	-	1,395	1,060	1,060	1,060
208726-540900	Prof Serv-Other	3,030	12,215	6,000	6,000	6,000
208726-547050	Prof Serv-Rec Cen Contractors	28,871	34,534	20,000	20,000	20,000
208726-580040	Computer Replacement	140	140	140	140	140
Total Youth Sports		203,279	239,928	256,702	256,702	264,541
Adult Sports						
208727-511000	Regular Salaries	29,565	29,618	30,470	30,470	32,171
208727-511100	Variable Salaries	-	-	1,456	1,456	1,494
208727-511200	Overtime Pay	0	2	-	-	-
208727-512000	FICA Expense	2,163	2,201	2,325	2,325	2,453
208727-512100	Retirement Contribution	1,629	1,792	1,981	1,981	2,091
208727-512200	Workers Compensation	224	200	222	222	160
208727-513000	Medical Insurance	4,290	4,000	4,637	4,637	4,536
208727-513100	Dental Insurance	338	308	331	331	325
208727-513200	Vision Insurance	57	54	57	57	58
208727-513300	Life, AD&D & LTD Insurance	232	227	234	234	257
208727-513400	Employee Assistance Plan	8	7	9	9	9
208727-520100	Office Supplies	-	-	150	150	150
208727-522500	Non-Capital Furn/Equip/Tools	-	192	100	100	100
208727-522900	Miscellaneous Supplies	50	224	1,800	1,800	1,800
208727-532000	Advertising/Marketing	178	212	1,100	1,100	1,100
208727-532200	Printing	-	-	70	70	70
208727-532220	Business and Auto Allowance	55	35	100	100	100
208727-532230	Dues/Subscriptions/Books	83	-	80	80	80
208727-535010	Communication Svcs-Cell Phone	178	187	80	80	80
208727-538101	Travel, Training, & Meetings	-	-	570	570	570
208727-540900	Prof Serv-Other	1,563	2,320	4,000	4,000	4,000
208727-547050	Prof Serv-Rec Cen Contractors	-	5,740	-	-	10,000
Total Adult Sports		40,614	47,319	49,772	49,772	61,604
Seniors						
208728-511000	Regular Salaries	158,721	172,242	175,638	175,638	185,016
208728-511100	Variable Salaries	2,258	2,757	3,972	3,972	4,715
208728-511200	Overtime Pay	241	301	400	400	400
208728-512000	FICA Expense	11,865	12,917	13,198	13,198	14,378
208728-512100	Retirement Contribution	8,746	10,395	11,417	11,417	12,026
208728-512200	Workers Compensation	1,223	1,176	1,221	1,221	883
208728-513000	Medical Insurance	24,771	25,261	27,522	27,522	27,394

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
208728-513100	Dental Insurance	1,934	1,906	1,935	1,935	1,939
208728-513200	Vision Insurance	411	404	407	407	409
208728-513300	Life, AD&D & LTD Insurance	1,406	1,449	1,522	1,522	1,662
208728-513400	Employee Assistance Plan	63	62	63	63	63
208728-520100	Office Supplies	175	657	700	700	700
208728-522500	Non-Capital Furn/Equip/Tools	593	1,937	8,000	8,000	11,500
208728-522900	Miscellaneous Supplies	2,364	5,000	8,800	8,800	9,800
208728-523100	Uniforms and Clothing	6	5	410	410	405
208728-525100	Auto Expense-Parts & Repairs	382	1,751	400	400	400
208728-525300	Gas & Oil	453	1,599	440	440	435
208728-532000	Advertising/Marketing	313	482	1,100	1,100	1,100
208728-532200	Printing	42	642	1,500	1,500	1,500
208728-532220	Business and Auto Allowance	83	53	170	170	170
208728-532230	Dues/Subscriptions/Books	816	458	750	750	1,000
208728-534000	Utility Services-Gas	8,745	4,573	4,200	4,200	4,200
208728-534010	Utility Services-Electricity	15,995	5,689	8,700	8,700	8,700
208728-535010	Communication Svcs-Cell Phone	944	1,463	1,200	1,200	1,200
208728-535200	Postage	556	743	1,690	1,690	1,000
208728-538101	Travel, Training, & Meetings	90	695	1,190	1,190	1,190
208728-540300	Prof Serv-Custodial	6,853	-	12,500	12,500	12,500
208728-540900	Prof Serv-Other	320	1,721	6,000	6,000	6,000
208728-547050	Prof Serv-Rec Cen Contractors	6,093	15,131	9,000	9,000	13,000
208728-547080	Prof Serv- Senior Transport	24,000	29,518	24,000	24,000	25,000
208728-548010	Prof Serv-Bus Service	3,979	24,143	50,980	50,980	58,623
208728-550020	Parts/Repairs/Maint-Equip	870	2,213	3,360	3,360	3,360
208728-580030	Vehicle/Equipment Replacement	5,800	5,800	8,690	8,690	5,651
208728-580040	Computer Replacement	840	840	840	840	840
Total Seniors		291,951	333,982	391,915	391,915	417,159
Senior Meals						
208731-511000	Regular Salaries	58,034	58,098	59,772	59,772	63,957
208731-511100	Variable Salaries	-	-	1,500	1,500	-
208731-511200	Overtime Pay	285	438	720	720	720
208731-512000	FICA Expense	4,037	4,072	4,253	4,253	4,720
208731-512100	Retirement Contribution	3,212	3,532	3,933	3,933	4,204
208731-512200	Workers Compensation	441	394	426	426	309
208731-513000	Medical Insurance	15,123	15,152	16,847	16,847	16,701
208731-513100	Dental Insurance	1,158	1,112	1,155	1,155	1,147
208731-513200	Vision Insurance	199	192	199	199	200
208731-513300	Life, AD&D & LTD Insurance	481	473	495	495	567
208731-513400	Employee Assistance Plan	29	29	30	30	30
208731-520100	Office Supplies	304	124	100	100	100
208731-522500	Non-Capital Furn/Equip/Tools	139	-	6,250	6,250	3,500
208731-522900	Miscellaneous Supplies	2,317	4,144	8,000	8,000	8,000
208731-523100	Uniforms and Clothing	-	-	120	120	120
208731-532000	Advertising/Marketing	351	212	1,100	1,100	1,100
208731-532200	Printing	-	-	60	60	60
208731-532220	Business and Auto Allowance	83	53	170	170	170
208731-532230	Dues/Subscriptions/Books	3	47	170	170	170
208731-535010	Communication Svcs-Cell Phone	698	722	600	600	600
208731-538101	Travel, Training, & Meetings	-	12	730	730	730
208731-540900	Prof Serv-Other	162,527	163,124	193,040	193,040	213,440
208731-547070	Prof Serv-Senior Grants	12,501	4,609	5,300	5,300	5,300
208731-547080	Prof Serv- Senior Transport	14,535	14,535	15,910	15,910	15,910
208731-580040	Computer Replacement	140	140	140	140	140
Total Senior Meals		276,597	271,214	321,020	321,020	341,895
Nite at the Rec						
208732-511000	Regular Salaries	-	-	-	-	-
208732-511100	Variable Salaries	-	-	-	-	-
208732-512000	FICA Expense	-	-	-	-	-
208732-512100	Retirement Contribution	-	-	-	-	-
208732-512200	Workers Compensation	-	-	-	-	-
208732-512300	Unemployment Compensation	-	-	-	-	-
208732-520100	Office Supplies	-	-	-	-	-
208732-522900	Miscellaneous Supplies	-	810	-	-	-
208732-523100	Uniforms and Clothing	-	-	-	-	-

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
208732-532000	Advertising/Marketing	-	-	-	-	-
208732-532200	Printing	-	-	-	-	-
208732-532220	Business and Auto Allowance	-	-	-	-	-
208732-535010	Communication Svcs-Cell Phone	-	-	-	-	-
208732-536040	Rentals-Other	-	-	-	-	-
208732-538101	Travel, Training, & Meetings	-	142	-	-	-
208732-540900	Prof Serv-Other	-	-	-	-	-
Total Nite at the Rec		-	952	-	-	-
Memory Square Building Maintenance						
208737-511000	Regular Salaries	7,642	8,782	8,821	8,821	10,761
208737-511200	Overtime Pay	89	91	100	100	-
208737-512000	FICA Expense	580	665	659	659	798
208737-512100	Retirement Contribution	425	539	580	580	698
208737-512200	Workers Compensation	202	248	248	248	162
208737-513000	Medical Insurance	938	1,012	1,096	1,096	1,547
208737-513100	Dental Insurance	55	62	63	63	86
208737-513200	Vision Insurance	14	15	14	14	22
208737-513300	Life, AD&D & LTD Insurance	63	73	76	76	99
208737-513400	Employee Assistance Plan	3	3	4	4	5
208737-522110	Operating Supplies-Janitorial	605	519	1,060	1,060	600
208737-522500	Non-Capital Furn/Equip/Tools	3,142	27	-	-	-
208737-522900	Miscellaneous Supplies	-	-	270	270	270
208737-523100	Uniforms and Clothing	29	33	50	50	50
208737-534000	Utility Services-Gas	8,669	9,433	8,240	8,240	8,240
208737-534010	Utility Services-Electricity	7,107	5,228	9,050	9,050	9,050
208737-534020	Utility Service-Trash Removal	561	486	530	530	530
208737-534050	Utility Services-Water	300	308	6,370	6,370	6,370
208737-535000	Communication Svcs-Telephone	2,075	2,118	1,590	1,590	1,590
208737-535010	Communication Svcs-Cell Phone	41	56	70	70	70
208737-540300	Prof Serv-Custodial	3,832	4,151	3,800	3,800	3,800
208737-550000	Parts/Repairs/Maint-Bldgs/Fac	528	484	2,390	2,390	2,390
208737-550020	Parts/Repairs/Maint-Equip	-	-	1,060	1,060	1,060
208737-550070	Parts/Repairs/Maint-HVAC	-	59	270	270	270
208737-550100	Parts/Repairs/Maint-Software	-	-	140	140	140
208737-550130	Parts/Repairs/Maint-Security	-	-	600	600	600
208737-550140	Parts/Repairs/Maint-Painting	-	-	270	270	270
208737-550160	Parts/Repairs/Maint-Electrical	-	-	270	270	270
208737-550170	Parts/Repairs/Maint-Plumbing	250	3,026	1,060	1,060	1,060
208737-550180	Parts/Repairs/Maint-Lighting	-	-	270	270	270
208737-550200	Parts/Repairs/Maint-Pool Syst	2,415	-	1,060	1,060	1,060
Total Memory Square Building Maintenance		39,564	37,418	50,081	50,081	52,138
Athletic Fields Maintenance						
208754-511000	Regular Salaries	47,202	48,056	54,671	54,671	67,189
208754-511100	Variable Salaries	-	1,330	-	-	-
208754-511200	Overtime Pay	1,405	2,129	1,930	1,930	1,930
208754-512000	FICA Expense	3,599	3,842	4,104	4,104	5,130
208754-512100	Retirement Contribution	2,687	3,066	3,679	3,679	4,492
208754-512200	Workers Compensation	821	1,739	878	878	729
208754-513000	Medical Insurance	6,706	8,193	10,400	10,400	10,645
208754-513100	Dental Insurance	584	623	714	714	843
208754-513200	Vision Insurance	109	115	131	131	131
208754-513300	Life, AD&D & LTD Insurance	389	419	413	413	589
208754-513400	Employee Assistance Plan	19	20	25	25	28
208754-522010	Operating Supplies-Chemicals	-	111	250	250	1,000
208754-522120	Operating Supplies-Safety	-	-	250	250	250
208754-522170	Operating Supplies - Tree Repl	-	-	2,500	2,500	2,500
208754-522190	Operating Supplies-Ballfield	3,484	7,564	8,000	8,000	10,000
208754-522500	Non-Capital Furn/Equip/Tools	1,883	3,166	1,700	1,700	2,000
208754-522900	Miscellaneous Supplies	607	315	1,000	1,000	1,000
208754-523100	Uniforms and Clothing	318	364	830	830	1,200
208754-532220	Business and Auto Allowance	55	35	250	250	250
208754-534010	Utility Services-Electricity	32,183	33,475	30,000	30,000	30,000
208754-534020	Utility Service-Trash Removal	1,037	1,141	1,500	1,500	1,500
208754-534050	Utility Services-Water	7,417	23,461	40,000	40,000	25,000
208754-535010	Communication Svcs-Cell Phone	255	270	250	250	250

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
208754-535030	Comm Svcs-Internet/Cable	328	378	-	-	-
208754-536000	Rentals-Equipment	12,672	7,210	8,000	8,000	9,000
208754-538101	Travel, Training, & Meetings	-	-	500	500	3,000
208754-540300	Prof Serv-Custodial	-	-	2,000	2,000	6,000
208754-540900	Prof Serv-Other	17,642	6,654	20,000	20,000	25,000
208754-547030	Prof Serv-Landscape Maint.	1,554	1,715	1,000	1,000	1,000
208754-547031	Prof Serv Lndscp Bridge House	-	5,745	8,000	8,000	3,000
208754-550000	Parts/Repairs/Maint-Bldgs/Fac	99,844	261	1,500	1,500	1,500
208754-550020	Parts/Repairs/Maint-Equip	89	683	1,000	1,000	1,000
208754-550030	Parts/Repairs/Maint-Grounds	3,450	3,926	5,000	5,000	6,000
208754-550260	Parts/Repairs/Maint-Ground Irr	2,484	1,694	2,500	2,500	2,500
Total Athletic Fields Maintenance		248,820	167,702	212,975	212,975	224,656
Capital - Aquatics						
208535-620128	Aquatics Amenity Updates	16,060	15,019	-	-	-
208535-620139	Miracote Deck	-	-	40,000	40,000	-
208535-620140	Chlorine Enclosure	-	-	22,000	22,000	-
208535-640139	Rec Center Pool Vacuums	-	-	15,000	15,000	-
208535-640144	Pump Replacements	-	-	15,000	15,000	15,000
208535-640154	Memory Square Heaters	-	-	60,000	60,000	-
208535-640155	Memory Square Pool Filters	-	-	37,000	37,000	-
Total Capital - Aquatics		16,060	15,019	189,000	189,000	15,000
Capital - Athletic Fields						
208538-630101	Irrigation Improvements (%)	135,150	-	-	-	-
208538-640001	Machinery & Equipment	9,501	-	10,000	10,000	10,000
Total Capital - Athletic Fields		144,652	-	10,000	10,000	10,000
Capital - Recreation Center Building						
208539-620129	Family Locker Room Doors	4,662	-	-	-	-
208539-620135	Imperial/Hecla Room Divider	-	-	-	-	-
208539-620141	Pool Area Double Doors	-	-	13,200	13,200	-
208539-620142	Locker Room Upgrades	-	-	11,000	11,000	-
208539-620143	Recreation Center Roof Replace	-	-	700,000	1,185,000	-
208539-630170	Track Remediation	-	-	-	-	210,000
208539-630173	Parking Lot Improvements 20%	-	-	-	-	50,000
208539-640123	Rec Center Equip Replace	30,338	41,144	75,000	75,000	100,000
208539-640143	Radio System for Staff	-	-	7,700	7,700	-
208539-640156	Recreation Center Cameras	-	-	36,300	36,300	-
208539-640157	Recreation Center HVAC Replace	-	-	25,000	25,000	720,000
208539-650114	Partition Replacement	11,690	-	-	-	-
Total Capital - Recreation Center Building		46,690	41,144	868,200	1,353,200	1,080,000
Total Recreation Center Fund Expenditures		4,194,382	4,468,559	5,902,739	6,387,739	6,444,931
Ending Fund Balance		2,136,703	3,214,781	2,484,632	2,484,632	1,781,431

City of Louisville, Colorado
American Rescue Plan Act Fund
2024 Budget

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Fund Balance		-	6,080	112,053	112,053	112,053
General Revenue						
209001-431601	Federal Grant - ARPA	-	5,232,097	-	-	-
209001-461100	Interest Earnings	6,080	122,071	-	-	-
209001-461110	Net Incr (Decr) in Fair Value	-	(16,098)	-	-	-
Total General Revenue		6,080	5,338,069	-	-	-
Total American Rescue Plan Act Fund Revenue		6,080	5,338,069	-	-	-
Interfund Transfers						
209910-990101	Transfer to General Fund	-	5,232,097	-	-	-
Total Interfund Transfers		-	5,232,097	-	-	-
Total American Rescue Plan Act Fund Expenditures		-	5,232,097	-	-	-
Ending Fund Balance		6,080	112,053	112,053	112,053	112,053

**City of Louisville, Colorado
Capital Projects Fund
2024 Budget**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Fund Balance		6,662,286	7,815,212	11,178,323	11,178,323	7,755,033
General Revenue						
301001-413100	Sales Tax	5,017,664	5,476,694	6,041,260	6,041,260	6,384,000
301001-413101	Sales Tax Business Assistance	(7,016)	-	(72,030)	(72,030)	(72,030)
301001-413200	Use Tax - Consumer	581,306	726,469	719,370	719,370	858,000
301001-413201	Consumer Use Tax Bus Assist	(1,280)	-	(67,350)	(67,350)	-
301001-415100	Use Tax - Building Materials	2,006,532	1,982,084	847,220	847,220	1,230,000
301001-415101	Use Tax - Business Assistance	(305,249)	(23,236)	-	-	-
301001-415130	Use Tax - Site Improvements	98,315	11,817	16,440	16,440	18,080
301001-433000	Grant Revenues	1,966,718	502,329	5,740,000	5,740,000	6,975,417
301001-441530	Patio Rentals	-	32,000	32,000	32,000	25,000
301001-461000	Miscellaneous Revenues	-	-	-	-	5,000
301001-461100	Interest Earnings	39,752	108,015	98,910	98,910	57,620
301001-461110	Net Incr (Decr) in Fair Value	(40,111)	(126,591)	-	-	-
301001-461130	Interest Income - Lease	-	359	-	-	-
301001-462110	Lease Revenue - Nextel	24,800	-	22,000	22,000	22,000
301001-462120	Lease Revenue - T-Mobile	-	-	-	-	19,660
301001-463100	Real Property Rental Income	40,208	81,652	40,210	40,210	40,210
301001-464111	Capital Contribution from URD	-	16,500	1,047,200	1,047,200	72,000
301001-465100	Insurance Recovery	-	-	-	-	-
Total General Revenue		9,421,638	8,788,093	14,465,230	14,465,230	15,634,957
Interfund Transfers						
301001-980101	Transfer from General Fund	-	3,000,000	3,000,000	3,000,000	-
301001-980302	Transfer from Impact Fee Fund	191,500	316,881	166,300	166,300	215,410
Total Interfund Transfers		191,500	3,316,881	3,166,300	3,166,300	215,410
Total Capital Projects Fund Revenue		9,613,138	12,104,974	17,631,530	17,631,530	15,850,367
Capital - Sustainability						
301103-620133	Building Energy Efficiency	41,038	129,688	-	429,272	-
301103-630131	Recycling Cans for Park Sites	4,804	-	-	-	-
301103-630167	Municipal Electrification	-	-	1,500,000	1,500,000	1,500,000
301103-640030	Electric Vehicle Station Equip	23,979	-	48,400	70,820	26,400
301103-660025	Streetlights	118,409	-	-	120,000	-
301103-660293	Downtown Streetlight Conversio	-	-	480,000	480,000	-
Total Capital - Sustainability		188,229	129,688	2,028,400	2,600,092	1,526,400
Central Fund-Wide Charges						
301110-511000	Regular Salaries	255,235	292,235	325,592	325,592	330,087
301110-511200	Overtime Pay	197	213	-	-	-
301110-512000	FICA Expense	19,026	21,609	23,866	23,866	24,191
301110-512100	Retirement Contribution	14,586	18,271	21,959	21,959	21,884
301110-512200	Workers Compensation	2,092	2,118	2,385	2,385	1,509
301110-512300	Unemployment Compensation	-	-	-	-	-
301110-513000	Medical Insurance	28,574	30,997	40,996	40,996	38,456
301110-513100	Dental Insurance	1,658	1,864	2,365	2,365	2,604
301110-513200	Vision Insurance	448	493	624	624	529
301110-513300	Life, AD&D & LTD Insurance	2,137	2,211	2,518	2,518	2,086
301110-513400	Employee Assistance Plan	74	79	98	98	99
301110-532220	Business and Auto Allowance	664	626	500	500	500
301110-535010	Communication Svcs-Cell Phone	554	550	710	710	710
301110-540410	Prof Serv-Investment Fee	4,006	5,062	3,500	3,500	3,500
301110-540415	Prof Serv-Bank Charges	2,505	1,424	3,900	3,900	3,900
Total Central Fund-Wide Charges		331,755	377,754	429,013	429,013	430,055
Capital - Community Design						
301161-640000	Motor Vehicle/Road Equipment	-	-	-	35,000	50,000
Total Capital - Community Design		-	-	-	35,000	50,000

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Capital - Information Technology						
301173-650035	ERP System	640	-	-	-	-
301173-650058	City-Wide Telephone Syst Upgr	-	-	125,000	125,000	100,000
301173-650099	Storage, Server, Backup Refres	-	-	135,000	135,000	-
301173-650102	Server Backup Solution Refresh	83,610	-	-	-	-
301173-650103	City-Wide Security Additions	40,942	6,480	-	27,580	-
301173-650104	City-Wide WiFi Refresh	-	36,825	-	-	-
301173-650112	EnerGov Records to LaserFiche	19,112	-	-	-	-
301173-650116	PC Replacement Plan	-	-	-	-	35,000
301173-660258	Middle Mile Fiber	-	-	-	75,000	54,000
Total Capital - Information Technology		144,305	43,305	260,000	362,580	189,000
Capital - General Facilities						
301191-620134	City Hall Elevator Modernizati	-	-	-	135,000	-
301191-620136	Lactation Pods	10,995	-	-	-	-
301191-620137	Planning Dept Improvements	28,361	39,722	-	-	-
301191-620144	City Services Roof Repair	-	-	35,000	35,000	-
301191-620151	2023 White House Improvements	-	-	-	75,000	-
301191-640001	Machinery & Equipment	-	-	30,000	30,000	-
301191-640161	Council Chambers Broadcast/AV Upgrade	-	-	-	-	175,000
301191-640162	Generators for Critical Facilities	-	-	-	-	4,900,556
301191-640165	City Services Security Camera Replacements	-	-	-	-	121,000
301191-650109	Fleet Scan Tool Replacement	6,367	-	-	-	-
301191-650110	City Hall Mass Notification Sy	-	28,500	-	36,500	-
Total Capital - General Facilities		45,723	68,222	65,000	311,500	5,196,556
Capital - General Government						
301199-699000	Capital Improvements Plan	-	-	-	-	-
Total Capital - General Government		-	-	-	-	-
Capital - Patrol & Investigations						
301211-620116	Police Dept Basement Restroom	351,397	348,793	-	249,537	-
301211-620118	Police Dept Basement Sleep Roo	13,357	13,550	-	-	-
301211-640106	Body Cams	-	145	-	-	-
301211-640114	FM Radio Stations	1,454	603	-	-	5,000
301211-640145	Taser Replacements	13,940	-	-	64,160	-
301211-640150	Fingerprint Machine	17,382	-	-	-	-
301211-640153	FLOCK CAMERAS	-	59,495	-	-	-
301211-650105	Add'l Feature for BRAZO System	-	-	-	-	-
301211-650106	Bi-Directional 700-800 Amplifi	-	-	-	187,000	-
301211-650107	Communication Equip for EOC	-	-	-	29,500	-
301211-650108	Police Data Storage Server	-	-	-	-	-
301211-650113	In-Car Video System	-	-	-	99,940	-
Total Capital - Patrol & Investigations		397,529	422,587	-	630,137	5,000
Capital - Municipal Court						
301216-620111	Court Security Project	-	-	-	22,700	-
Total Capital - Municipal Court		-	-	-	22,700	-
Capital - Police Department Building Maintenance						
301219-620120	Police Dept Electrical Work	12,368	12,547	-	20,083	-
301219-620131	Police Carport with Solar	2,570	-	-	262,430	-
301219-620147	Police/Court HVAC Replacement	-	-	-	-	300,000
301219-620148	Police/Court Roof Replacement	-	-	-	-	274,000
Total Capital - Police Department Building Maintenance		14,938	12,547	-	282,513	574,000
Capital - Planning & Engineering						
301311-630138	Bus Stop Improvements	40,000	-	-	-	-
301311-660202	Railroad Quiet Zones	1,735,535	546,537	-	10,000	-
Total Capital - Planning & Engineering		1,775,535	546,537	-	10,000	-
Capital - Transportation						
301312-630141	ADA Parking Improvements	-	-	120,000	120,000	-
301312-630142	Traffic Mitigation	-	-	-	-	-
301312-630144	Transportation Master Plan	384,831	39,940	-	-	-
301312-640000	Motor Vehicle/Road Equipment	175,796	-	-	-	-
301312-640001	Machinery & Equipment	-	-	62,250	62,250	-

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
301312-660012	Pavement Booster Program	3,799,492	4,375,907	4,536,000	4,536,000	6,536,000
301312-660022	Concrete Replacement	32,302	102,873	102,000	102,000	108,000
301312-660026	Street Reconstruction	-	-	-	-	-
301312-660064	Bridge Repairs	85,952	-	-	-	-
301312-660203	Contract Striping w/Epoxy Pain	-	-	-	-	-
301312-660222	SH42 Short Intersect Construct	52,353	-	5,000,000	5,274,780	3,000,000
301312-660256	Downtown Streetlight Imprvmts	16,001	18,655	-	-	-
301312-660278	SBR Pedestrian Improvements	324,846	1,641,507	-	479,593	-
301312-660280	Street Lighting Safety Upgrade	1,290	-	-	89,710	-
301312-660281	Signal Cabinet Upgrades	-	-	85,000	85,000	85,000
301312-660288	Future 42 Study	330,726	394,008	-	-	-
301312-660291	Guardrail Replacement	-	122,995	-	-	-
301312-660294	Pavement Crackseal	-	-	200,000	200,000	210,000
Total Capital - Transportation		5,203,587	6,695,886	10,105,250	10,949,333	9,939,000
Capital - Streetscapes						
301313-630140	Downtown Tree Grate Conduit Re	-	-	420,800	420,800	181,400
301313-630143	Median Landscape Reno	-	-	680,000	680,000	680,000
301313-640000	Motor Vehicle/Road Equipment	-	-	32,000	32,000	-
301313-650118	Tree Inventory Software 50%	-	-	-	-	1,000
301313-660103	Median Improvements	-	37,953	-	262,048	-
301313-660254	Utility Undergrounding	50,000	-	1,300,000	1,300,000	-
Total Capital - Streetscapes		50,000	37,953	2,432,800	2,694,848	862,400
Capital - Snow & Ice Removal						
301314-640001	Machinery & Equipment (%)	-	20,526	55,000	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	20,526	55,000	55,000	20,000
Capital - Public Works						
301499-699000	Capital Improvements Plan	-	-	-	-	-
Total Capital - Public Works		-	-	-	-	-
Capital - Parks						
301511-630048	Playgrounds	-	-	600,000	600,000	300,000
301511-630101	Irrig Replacements & Improvs	-	-	140,000	140,000	345,000
301511-630118	Tennis Court Renovation	-	-	160,000	160,000	-
301511-630163	Park Improvements	-	-	-	-	-
301511-630171	Irrigation Pump Replacement	-	-	-	-	30,000
301511-630172	Park Sign Replacement	-	-	-	-	18,000
301511-630173	Parking Lot Improvements 60%	-	-	-	-	150,000
301511-630174	Splash Pad Mainfold Replacement	-	-	-	-	6,000
301511-630175	Sports Field Lighting	-	-	-	-	250,000
301511-630176	Tennis Court Rebuild	-	-	-	-	255,000
301511-640001	Machinery & Equipment	19,003	12,379	-	7,621	-
301511-640142	Wood Chipper (%)	-	37,888	-	-	-
301511-640163	Ventrac Cab	-	-	-	-	9,637
301511-640164	Library AV Replacement	-	-	-	-	60,000
301511-650117	Tree Inventory Software 50%	-	-	-	-	1,000
301511-660292	Public Landscape Improvements	-	-	17,100	17,100	17,100
301511-660301	Surfacing Improvements	-	-	-	-	18,000
Total Capital - Parks		19,003	50,267	917,100	924,721	1,459,737
Capital - Open Space Trail Maintenance						
301524-630158	Fence Replacement - 1501 Empire	-	-	-	320,000	-
301524-660252	Coyote Run Slope Mitigation (%)	642	825	-	-	-
301524-660290	Open Space/Trail Improvements	-	80,000	-	70,000	-
Total Capital - Open Space Trail Maintenance		642	80,825	-	390,000	-
Capital - Golf Course						
301537-620132	Golf Maint Facility Improvemen	-	99	-	147,401	-
301537-630115	Cart Paths	-	-	-	-	141,000
301537-630161	Driving Range Improvements	33,141	38,015	-	-	-
301537-630168	Short Game Area Upgrade	-	-	5,000	5,000	36,250
301537-630169	Putting Green Enlargement	-	-	-	-	5,000
301537-640001	Machinery & Equipment	3,986	20,526	23,210	772,388	-
301537-640146	Golf Course Pond Aerator	11,000	-	-	-	-
301537-660299	Coal Creek Lane Cul De Sac	-	-	-	-	175,000

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
301537-670000	Water Rights	-	-	-	120,000	-
Total Capital - Golf Course		48,127	58,641	28,210	1,044,789	357,250
Capital - Library Services						
301551-620036	Library Building Improvements	-	-	-	-	241,240
301551-620138	Children's Activity Rm Improve	-	-	-	31,600	-
301551-630164	Library Plaza Improvements	-	52,626	-	69,874	-
301551-640030	Electric Vehicle Station Equip	10,393	-	-	-	-
301551-640158	Water Heater Replacement	-	-	5,000	5,000	25,000
Total Capital - Library Services		10,393	52,626	5,000	106,474	266,240
Capital - Museum Services						
301552-620113	Historical Museum Structural Work (%)	-	8,640	-	15,760	-
301552-620130	Museum HVAC Replacement	36,670	-	-	-	-
Total Capital - Museum Services		36,670	8,640	-	15,760	-
Capital - Cultural Arts & Special Events						
301553-620114	Center for the Arts Restoration	24,200	-	-	-	-
301553-620145	Fire Detection System	-	-	30,000	30,000	-
Total Capital - Cultural Arts & Special Events		24,200	-	30,000	30,000	-
Capital - Business Retention & Development						
301651-630137	Downtown Patio Program Expansion	-	-	-	12,000	-
Total Capital - Business Retention & Development		-	-	-	12,000	-
Capital - Parks & Recreation						
301799-699000	Capital Improvements Plan	-	-	-	-	-
Total Capital - Parks & Recreation		-	-	-	-	-
Interfund Transfers						
301910-990208	Transfer to Recreation Fund	131,950	135,860	148,360	148,360	153,550
Total Interfund Transfers		131,950	135,860	148,360	148,360	153,550
Total Capital Projects Fund Expenditures		8,460,212	8,741,863	16,504,133	21,054,819	21,029,188
Ending Fund Balance		7,815,212	11,178,323	12,305,720	7,755,033	2,576,212

City of Louisville, Colorado
Impact Fee Fund
2024 Budget

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Fund Balance		195,704	195,500	194,710	194,710	203,980
General Revenue						
302001-461100	Interest Earnings	344	5,572	6,710	6,710	13,300
302001-461110	Net Incr (Decr) in Fair Value	(2,360)	(8,138)	-	-	-
Total General Revenue		(2,016)	(2,566)	6,710	6,710	13,300
Transportation Revenue						
302031-446100	Impact Fee - Transportation	191,669	316,881	149,190	149,190	215,410
Total Transportation Revenue		191,669	316,881	149,190	149,190	215,410
Parks Revenue						
302051-446500	Impact Fee - Parks and Trails	77,120	176,096	197,500	197,500	97,330
Total Parks Revenue		77,120	176,096	197,500	197,500	97,330
Cultural Services Revenue						
302055-446400	Impact Fee - Library	1,701	2,066	4,360	4,360	-
Total Cultural Services Revenue		1,701	2,066	4,360	4,360	-
Total Impact Fee Fund Revenue		268,474	492,478	357,760	357,760	326,040
Administration & Operations						
302120-540410	Prof Serv-Investment Fee	177	290	300	300	300
Total Administration & Operations		177	290	300	300	300
Interfund Transfers						
302910-990201	Transfer to Open Space & Parks	77,000	176,096	181,890	181,890	97,330
302910-990304	Transfer to Cap Project-Lib	-	-	3,940	3,940	-
302910-990307	Transfer to Cap Project-Transp	191,500	316,881	162,360	162,360	215,410
Total Interfund Transfers		268,500	492,977	348,190	348,190	312,740
Total Impact Fee Fund Expenditures		268,677	493,267	348,490	348,490	313,040
Ending Fund Balance		195,500	194,710	203,980	203,980	216,980

City of Louisville, Colorado
Recreation Center Construction Fund
2024 Budget

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Fund Balance		213,046	212,616	180,038	180,038	(878)
Recreation Revenue						
303053-461100	Interest Earnings	843	2,244	-	-	-
303053-461110	Net Incr (Decr) in Fair Value	(1,083)	(2,132)	-	-	-
Total Recreation Revenue		(239)	112	-	-	-
Total Recreation Center Bond Fund Revenue		(239)	112	-	-	-
Recreation Center Construction Administration & Ops						
303110-540410	Prof Serv-Investment Fee	191	105	-	-	-
Total Recreation Center Construction Admin & Ops		191	105	-	-	-
Capital Outlay - Recreation						
303120-620106	Rec Center Construction	-	32,585	-	60,915	-
Total Capital Outlay - Recreation		-	32,585	-	60,915	-
Interfund Transfers						
303910-990402	Transfer to Rec Ctr Debt Service Fund	-	-	-	120,000	-
Total Interfund Transfers		-	-	-	120,000	-
Total Recreation Center Bond Fund Expenditures		191	32,690	-	180,915	-
Ending Fund Balance		212,616	180,038	180,038	(878)	(878)

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

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Fund Balance		204,031	378,096	738,493	738,493	1,138,865
General Revenue						
402001-411000	Property Tax	1,907,233	2,069,380	1,966,690	1,966,690	1,300,000
402001-419200	Penalty & Int on Delq Taxes	5,912	7,993	5,912	5,912	-
402001-461100	Interest Earnings	5,176	34,948	49,970	49,970	36,670
402001-461110	Net Incr (Decr) in Fair Value	(1,923)	(8,739)	-	-	-
Total General Revenue		1,916,398	2,103,582	2,022,572	2,022,572	1,336,670
Interfund Transfers						
402001-980303	Transfer from Rec Ctr Bond Fund	-	-	120,000	120,000	-
Total Interfund Transfers		-	-	120,000	120,000	-
Total Recreation Center Debt Service Fund Revenue		1,916,398	2,103,582	2,142,572	2,142,572	1,336,670
Debt Service						
402111-538250	Bond Maint Fees-Paying Agent	300	330	300	300	500
402111-540410	Prof Serv-Investment Fee	433	655	300	300	300
402111-570100	Principal-Bonds	735,000	765,000	795,000	795,000	825,000
402111-570500	Interest-Bonds	1,006,600	977,200	946,600	946,600	914,800
Total Debt Service		1,742,333	1,743,185	1,742,200	1,742,200	1,740,600
Total Recreation Center Debt Service Fund Expenditures		1,742,333	1,743,185	1,742,200	1,742,200	1,740,600
Ending Fund Balance		378,096	738,493	1,138,865	1,138,865	734,935

**City of Louisville, Colorado
Water Utility Fund
2024 Budget**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Working Capital (Budget Basis)		18,838,410	17,757,426	22,609,561	22,609,561	17,394,114
Utilities Revenue						
501032-433000	Grant Revenues	5,000	285	-	-	-
501032-443010	Unclassified Charges for Servs	39,928	120,232	39,930	39,930	63,520
501032-443100	Commercial Users Fee	2,594,343	2,845,228	2,470,000	2,470,000	2,710,000
501032-443200	Residential User Fee	3,580,520	3,142,364	3,420,000	3,420,000	3,620,000
501032-443610	Tap Fees	2,959,277	1,902,294	2,677,310	2,677,310	1,177,000
501032-443900	Delinquent Charges	11,692	26,251	11,690	11,690	31,110
501032-461000	Miscellaneous Revenues	51,495	21,045	50,000	50,000	50,000
501032-461100	Interest Earnings	76,178	137,842	316,430	316,430	210,620
501032-461110	Net Incr (Decr) in Fair Value	(94,838)	(257,891)	-	-	-
501032-461130	Interest Income - Lease	-	359	-	-	-
501032-462140	Water Lease User Fees	32,315	17,775	-	-	-
501032-462150	Solar Powr Renew Energy Credit	66,201	18,791	62,000	62,000	62,000
501032-463100	Real Property Rental Income	40,208	82,634	40,210	40,210	40,210
501032-465100	Insurance Recovery	1,900	1,580,972	-	-	-
501032-469100	Cash Over/Short	(10)	-	-	-	-
501032-492100	Proceeds from Sale of Assets	9,500	5,892,675	-	-	-
Total Utilities Revenue		9,373,709	15,530,857	9,087,570	9,087,570	7,964,460
Interfund Transfer						
501032-980101	Transfer From General Fund	-	300,563	-	-	-
Total Interfund Transfer		-	300,563	-	-	-
Total Water Utility Fund Revenue		9,373,709	15,831,420	9,087,570	9,087,570	7,964,460
Central Fund-Wide Charges						
501110-511000	Regular Salaries	371,887	352,850	379,663	379,663	468,987
501110-511200	Overtime Pay	3,795	2,703	1,000	1,000	1,000
501110-512000	FICA Expense	26,970	25,408	26,089	26,089	32,607
501110-512100	Retirement Contribution	25,233	26,849	31,111	31,111	33,971
501110-512200	Workers Compensation	3,206	2,647	2,628	2,628	2,110
501110-513000	Medical Insurance	35,290	29,662	34,955	34,955	48,708
501110-513100	Dental Insurance	2,308	2,022	2,287	2,287	3,048
501110-513200	Vision Insurance	550	490	536	536	663
501110-513300	Life, AD&D & LTD Insurance	2,586	2,219	2,464	2,464	2,644
501110-513400	Employee Assistance Plan	148	124	82	82	102
501110-520100	Office Supplies	-	-	80	80	80
501110-522909	Marshall Fire - Supplies	18,154	865,762	-	-	-
501110-532100	Insurance	67,756	78,849	97,650	97,650	112,300
501110-532220	Business and Auto Allowance	3,419	3,013	2,560	2,560	2,560
501110-532909	Marshall Fire - Services	-	828,250	-	-	-
501110-535010	Communication Svcs-Cell Phone	974	524	500	500	500
501110-538170	Refunds	2,200	1,700	3,600	3,600	3,600
501110-540100	Prof Serv-Audit	21,245	14,420	20,000	20,000	20,000
501110-540410	Prof Serv-Investment Fee	8,688	8,509	6,300	6,300	6,300
501110-540415	Prof Serv-Bank Charges	9,135	8,067	7,200	7,200	7,200
501110-542000	Legal-General	8,618	5,886	7,000	7,000	7,000
Total Central Fund-Wide Charges		612,162	2,259,952	625,705	625,705	753,380
Debt Service						
501111-538250	Bond Maint Fees-Paying Agent	330	363	500	500	500
501111-570300	Principal-Notes	795,000	820,000	840,000	840,000	785,000
501111-570350	Principal - Capital Leases	65,824	68,729	71,840	71,840	62,960
501111-570600	Interest-Notes	80,244	60,556	41,990	41,990	101,270
501111-570650	Interest - Capital Leases	35,575	32,671	29,560	29,560	38,320
Total Debt Service		976,973	982,319	983,890	983,890	988,050

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Utility Billing						
501210-511000	Regular Salaries	30,815	40,112	41,521	41,521	43,248
501210-511200	Overtime Pay	3,032	3,972	3,000	3,000	3,000
501210-512000	FICA Expense	2,533	3,359	3,311	3,311	3,427
501210-512100	Retirement Contribution	1,852	2,675	2,894	2,894	3,005
501210-512200	Workers Compensation	984	1,292	1,278	1,278	659
501210-513000	Medical Insurance	5,113	6,449	7,768	7,768	8,742
501210-513100	Dental Insurance	338	375	416	416	504
501210-513200	Vision Insurance	72	76	87	87	111
501210-513300	Life, AD&D & LTD Insurance	283	339	372	372	341
501210-513400	Employee Assistance Plan	16	17	17	17	17
501210-520100	Office Supplies	-	-	100	100	100
501210-523100	Uniforms and Clothing	180	193	170	170	170
501210-532200	Printing	3,437	7,598	4,000	4,000	4,000
501210-535010	Communication Svcs-Cell Phone	324	362	150	150	150
501210-535200	Postage	18,097	17,036	15,000	15,000	15,000
501210-540415	Prof Serv-Bank Charges	43,705	32,099	37,000	37,000	37,000
501210-540900	Prof Serv-Other	42,005	50,283	41,500	41,500	41,500
501210-550020	Parts/Repairs/Maint-Equip	110	121	1,000	1,000	1,000
501210-550100	Parts/Repairs/Maint-Software	5,949	2,700	6,500	6,500	6,500
Total Utility Billing		158,845	169,058	166,084	166,084	168,474
Water Utility Engineering						
501422-511000	Regular Salaries	63,781	89,072	88,217	88,217	99,253
501422-511200	Overtime Pay	1,723	1,275	500	500	500
501422-512000	FICA Expense	4,889	6,540	6,587	6,587	7,498
501422-512100	Retirement Contribution	3,539	5,293	5,767	5,767	6,485
501422-512200	Workers Compensation	672	878	883	883	627
501422-513000	Medical Insurance	6,750	9,512	10,063	10,063	11,567
501422-513100	Dental Insurance	390	665	663	663	755
501422-513200	Vision Insurance	126	153	152	152	152
501422-513300	Life, AD&D & LTD Insurance	499	656	675	675	824
501422-513400	Employee Assistance Plan	20	23	22	22	26
501422-520100	Office Supplies	476	262	460	460	500
501422-521000	Computer Supplies	20	13	20	20	450
501422-521100	Computer Supplies-Software	26	68	100	100	100
501422-521200	Non-Capital Computer Hardware	648	-	-	-	-
501422-522120	Operating Supplies-Safety	64	112	60	60	60
501422-522500	Non-Capital Furn/Equip/Tools	440	1,674	300	300	1,500
501422-522900	Miscellaneous Supplies	41	20	230	230	230
501422-532200	Printing	101	115	300	300	300
501422-532230	Dues/Subscriptions/Books	679	751	500	500	500
501422-535010	Communication Svcs-Cell Phone	229	228	200	200	200
501422-540910	Prof Serv-Consulting	22	-	160	160	160
501422-550090	Parts/Repairs/Maint-Copiers	336	664	300	300	300
Total Water Utility Engineering		85,473	117,974	116,159	116,159	131,987
Water Plant Operations						
501461-511000	Regular Salaries	490,296	546,164	531,161	531,161	572,218
501461-511100	Variable Salaries	33,454	75,639	82,456	82,456	65,918
501461-511200	Overtime Pay	32,471	40,806	35,000	35,000	38,000
501461-512000	FICA Expense	41,377	49,222	48,563	48,563	50,112
501461-512100	Retirement Contribution	28,531	35,003	36,800	36,800	39,666
501461-512200	Workers Compensation	9,234	12,904	9,789	9,789	7,264
501461-512300	Unemployment Compensation	558	-	-	-	-
501461-513000	Medical Insurance	73,957	83,136	85,284	85,284	97,577
501461-513100	Dental Insurance	4,765	5,183	5,036	5,036	5,441
501461-513200	Vision Insurance	1,105	1,185	1,163	1,163	1,281
501461-513300	Life, AD&D & LTD Insurance	4,072	4,102	4,689	4,689	5,218
501461-513400	Employee Assistance Plan	345	344	219	219	220
501461-520100	Office Supplies	914	1,283	1,550	1,550	1,550
501461-521000	Computer Supplies	94	54	450	450	1,581
501461-521200	Non-Capital Computer Hardware	310	25	2,100	2,100	2,100
501461-522010	Operating Supplies-Chemicals	294,900	372,176	440,000	440,000	440,000
501461-522020	Operating Supplies-Laboratory	36,495	41,815	35,000	35,000	35,000
501461-522100	Operating Supplies-Signs	140	157	300	300	300
501461-522120	Operating Supplies-Safety	4,617	5,085	4,200	4,200	4,200

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
501461-522500	Non-Capital Furn/Equip/Tools	1,723	2,617	2,500	2,500	2,500
501461-522900	Miscellaneous Supplies	863	320	1,000	1,000	1,000
501461-523100	Uniforms and Clothing	1,557	657	2,000	2,000	2,000
501461-525100	Auto Expense-Parts & Repairs	1,270	972	5,000	5,000	5,000
501461-525200	Auto Expense-Tires	-	2,105	1,200	1,200	2,500
501461-525300	Gas & Oil	6,154	7,946	9,430	9,430	10,000
501461-532200	Printing	3,265	3,337	4,250	4,250	4,250
501461-532230	Dues/Subscriptions/Books	11,288	11,438	12,500	12,500	12,500
501461-535010	Communication Svcs-Cell Phone	1,903	5,460	5,500	5,500	5,500
501461-535030	Comm Svcs-Internet/Cable	963	1,073	1,000	1,000	1,000
501461-535200	Postage	3,985	7,745	4,000	4,000	4,000
501461-536000	Rentals-Equipment	-	-	250	250	250
501461-536010	Rentals-Uniform	13,368	14,252	14,500	14,500	14,500
501461-537050	Water Week Education	-	808	750	750	750
501461-538101	Travel, Training, & Meetings	2,833	13,610	5,000	5,000	8,000
501461-538502	BOD TSS Surcharge	60,994	49,091	38,000	38,000	38,000
501461-540160	Prof Serv-Laboratory	17,155	28,876	30,000	30,000	30,000
501461-540170	Prof Serv-Info Systems	25,617	18,682	40,000	40,000	40,000
501461-540190	Prof Serv-Lead/Copper	304	32,882	13,500	13,500	60,000
501461-540585	Prof Serv-Sludge Removal	2,168	12,683	45,000	45,000	45,000
501461-540900	Prof Serv-Other	26,541	16,789	30,000	30,000	30,000
501461-540910	Prof Serv-Consulting	2,000	1,433	2,000	2,000	10,000
501461-550000	Parts/Repairs/Maint-Bldgs/Fac	-	129,736	-	-	-
501461-550020	Parts/Repairs/Maint-Equip	122,970	340,572	449,000	449,000	190,000
501461-550030	Parts/Repairs/Maint-Grounds	6,164	2,567	7,350	7,350	7,350
501461-550090	Parts/Repairs/Maint-Copiers	238	292	4,000	4,000	4,000
501461-550100	Parts/Repairs/Maint-Software	9,006	11,968	18,890	18,890	18,890
501461-580040	Computer Replacement	2,440	2,440	2,440	2,440	2,440
Total Water Plant Operations		1,382,405	1,994,633	2,072,820	2,072,820	1,917,076
Raw Water Operations						
501462-511000	Regular Salaries	53,817	59,953	58,199	58,199	62,373
501462-511200	Overtime Pay	3,585	4,498	3,700	3,700	3,700
501462-512000	FICA Expense	4,263	4,769	4,619	4,619	4,877
501462-512100	Retirement Contribution	3,134	3,844	4,022	4,022	4,294
501462-512200	Workers Compensation	1,090	1,051	967	967	717
501462-513000	Medical Insurance	8,031	8,763	9,382	9,382	10,649
501462-513100	Dental Insurance	517	551	549	549	589
501462-513200	Vision Insurance	119	128	128	128	141
501462-513300	Life, AD&D & LTD Insurance	466	495	509	509	568
501462-513400	Employee Assistance Plan	25	24	27	27	27
501462-522010	Operating Supplies-Chemicals	4,783	3,184	6,000	6,000	6,000
501462-522500	Non-Capital Furn/Equip/Tools	31	-	-	-	-
501462-531000	Ditch Assessment	66,858	66,261	70,000	70,000	70,000
501462-531010	Marshall Lake Assessments	-	-	12,000	12,000	12,000
501462-531020	Marshall Storage/Carriage Fees	41,730	69,018	50,000	50,000	52,000
501462-531030	NCWCD CBT Annual Assessments	146,061	206,071	215,000	215,000	215,000
501462-531040	Windy Gap Pumping & Carriage	-	-	29,000	29,000	29,000
501462-531050	NCWCD SWSP Yearly Maintenance	118,175	128,058	130,000	130,000	140,000
501462-531060	NCWCD-SWSP Pumping Charges	-	-	10,000	10,000	10,000
501462-534010	Utility Services-Electricity	5,149	3,531	10,000	10,000	10,000
501462-535010	Communication Svcs-Cell Phone	60	455	500	500	500
501462-538101	Travel, Training, & Meetings	-	711	1,400	1,400	1,400
501462-540550	Prof Serv-Landfill	-	961	4,000	4,000	4,000
501462-540900	Prof Serv-Other	17,714	-	-	-	-
501462-540910	Prof Serv-Consulting	149,089	137,432	240,000	240,000	185,000
501462-542000	Legal-General	118,920	98,573	150,000	150,000	153,000
501462-542028	Legal-Vranesh & Raisch	29,152	3,834	-	-	-
501462-542036	Legal-Tieken & Hill	-	301	-	-	-
501462-542055	Legal-LSV Frisco-So	-	696	-	-	-
501462-542064	Legal-Windy Gap	11,623	7,140	-	-	-
501462-542073	Legal-Broomfield 09CW96	18,052	14,681	-	-	-
501462-542076	Legal-Harper 1st Enlargement	-	-	-	-	-
501462-550000	Parts/Repairs/Maint-Bldgs/Fac	-	-	2,500	2,500	2,500
501462-550020	Parts/Repairs/Maint-Equip	2,651	8,642	9,000	9,000	9,000
501462-550030	Parts/Repairs/Maint-Grounds	1,098	19,753	53,000	53,000	53,000
Total Raw Water Operations		806,193	853,376	1,074,502	1,074,502	1,040,335

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Water Distribution						
501463-511000	Regular Salaries	255,995	284,927	299,377	299,377	311,681
501463-511200	Overtime Pay	19,860	25,297	20,000	20,000	20,000
501463-512000	FICA Expense	20,836	23,620	23,809	23,809	24,623
501463-512100	Retirement Contribution	15,264	18,829	20,761	20,761	21,560
501463-512200	Workers Compensation	6,360	7,166	8,492	8,492	4,500
501463-513000	Medical Insurance	41,178	46,579	53,607	53,607	59,869
501463-513100	Dental Insurance	2,846	2,708	2,896	2,896	3,483
501463-513200	Vision Insurance	601	554	613	613	732
501463-513300	Life, AD&D & LTD Insurance	2,216	2,172	2,696	2,696	2,417
501463-513400	Employee Assistance Plan	186	185	130	130	130
501463-520100	Office Supplies	230	292	250	250	250
501463-521200	Non-Capital Computer Hardware	-	-	100	100	100
501463-522120	Operating Supplies-Safety	1,936	3,630	2,500	2,500	3,500
501463-522240	Meter Pits & Meters	37,493	31,801	40,000	40,000	35,000
501463-522500	Non-Capital Furn/Equip/Tools	3,633	9,355	7,750	7,750	10,000
501463-523100	Uniforms and Clothing	1,319	1,883	3,200	3,200	3,200
501463-525100	Auto Expense-Parts & Repairs	4,910	4,547	5,000	5,000	5,000
501463-525200	Auto Expense-Tires	3,308	4,837	1,000	1,000	3,000
501463-525300	Gas & Oil	15,189	27,650	26,100	26,100	26,100
501463-532200	Printing	12	-	-	-	-
501463-532230	Dues/Subscriptions/Books	81	10	-	-	-
501463-535010	Communication Svcs-Cell Phone	2,800	2,798	3,000	3,000	3,000
501463-535030	Comm Svcs-Internet/Cable	881	1,413	950	950	1,050
501463-538101	Travel, Training, & Meetings	4,844	22,417	11,540	11,540	11,540
501463-540550	Prof Serv-Landfill	3,669	2,679	9,000	9,000	5,000
501463-540900	Prof Serv-Other	18,142	32,350	22,210	22,210	22,210
501463-540910	Prof Serv-Consulting	-	8,750	5,750	5,750	5,750
501463-550020	Parts/Repairs/Maint-Equip	4,969	1,929	10,000	10,000	10,000
501463-550060	Parts/Repairs/Maint-Util Lines	38,786	55,847	62,000	62,000	65,000
501463-550100	Parts/Repairs/Maint-Software	2,536	2,267	8,350	8,350	8,350
Total Water Distribution		510,079	626,491	651,081	651,081	667,045
Water Treatment Plant Building Maintenance						
501464-511000	Regular Salaries	17,950	22,168	22,123	22,123	27,181
501464-511200	Overtime Pay	236	241	150	150	150
501464-512000	FICA Expense	1,424	1,672	1,651	1,651	2,027
501464-512100	Retirement Contribution	1,044	1,352	1,448	1,448	1,777
501464-512200	Workers Compensation	503	633	627	627	415
501464-513000	Medical Insurance	2,337	2,454	2,598	2,598	3,861
501464-513100	Dental Insurance	138	148	147	147	212
501464-513200	Vision Insurance	36	36	35	35	56
501464-513300	Life, AD&D & LTD Insurance	156	184	194	194	254
501464-513400	Employee Assistance Plan	7	8	7	7	9
501464-522110	Operating Supplies-Janitorial	919	1,728	1,060	1,060	1,060
501464-522500	Non-Capital Furn/Equip/Tools	36	72	-	-	-
501464-522900	Miscellaneous Supplies	947	1,112	800	800	800
501464-523100	Uniforms and Clothing	78	84	100	100	100
501464-534000	Utility Services-Gas	9,704	10,598	16,030	16,030	16,030
501464-534010	Utility Services-Electricity	127,471	135,269	148,840	148,840	148,840
501464-534020	Utility Service-Trash Removal	3,455	3,514	2,920	2,920	2,920
501464-534040	Utility Service-Haz Waste Disp	-	-	2,970	2,970	2,970
501464-535000	Communication Svcs-Telephone	1,929	2,000	1,590	1,590	1,590
501464-535010	Communication Svcs-Cell Phone	101	140	150	150	150
501464-535040	Communication Svcs-T1 Line	470	434	740	740	740
501464-540300	Prof Serv-Custodial	11,360	10,630	12,610	12,610	12,610
501464-540900	Prof Serv-Other	-	-	100	100	100
501464-547010	Prof Serv-Pest Control	2,602	1,593	2,970	2,970	2,970
501464-550000	Parts/Repairs/Maint-Bldgs/Fac	26,381	177,553	15,910	15,910	15,910
501464-550020	Parts/Repairs/Maint-Equip	4,834	13,504	2,650	2,650	8,650
501464-550070	Parts/Repairs/Maint-HVAC	744	3,409	7,430	7,430	7,430
501464-550100	Parts/Repairs/Maint-Software	-	-	1,060	1,060	1,060
501464-550130	Parts/Repairs/Maint-Security	95	-	2,120	2,120	2,120
501464-550140	Parts/Repairs/Maint-Painting	-	-	1,060	1,060	1,060
501464-550150	Parts/Repairs/Maint-Fire Syste	-	1,072	530	530	530
501464-550160	Parts/Repairs/Maint-Electrical	-	-	2,120	2,120	2,120
501464-550170	Parts/Repairs/Maint-Plumbing	213	360	530	530	530
501464-550180	Parts/Repairs/Maint-Lighting	-	-	530	530	530
Total Water Treatment Plant Building Maintenance		215,170	391,967	253,800	253,800	266,762

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Replacement Capital - Public Works						
501498-620146	NWTP HVAC Replacement	-	-	35,000	35,000	-
501498-640000	Motor Vehicle/Road Equipment	75,341	87,562	80,000	80,000	50,000
501498-640001	Machinery & Equipment	-	61,748	51,900	51,900	-
501498-640045	Meters	23,234	1,282	1,900,000	1,300	1,900,000
501498-640147	Backhoe Replacement (%)	73,087	-	-	-	-
501498-640148	Chemical Mixing Equip Replace	-	-	-	32,500	-
501498-640158	Water Heater Replacement	-	-	25,000	25,000	-
501498-660122	Pump R and R	-	-	-	-	-
501498-660124	Valve R and R	-	37,985	-	-	-
501498-660141	Filter Media Replacemnt-No WTP	-	-	616,000	616,000	-
501498-660182	Water Line Replacement	2,156,330	667,694	540,500	840,500	724,500
501498-660205	PRV Replacement	-	107,941	-	-	-
501498-660237	Water Tank Int Structure Maint	446,519	16,564	-	-	-
501498-660259	Flouride Equipment Replacement	203,303	48	-	-	-
501498-660282	HBWTP Recycle Tank Maintenance	86,304	-	-	-	-
Total Replacement Capital - Public Works		3,064,118	980,825	3,248,400	1,682,200	2,674,500
Capital - Public Works						
501499-620119	Utilities Electrical Assessmen	27,897	5,629	-	198,971	-
501499-620136	Lactation Pods	10,995	-	-	-	-
501499-630146	Marshall Lake Sediment Control	-	-	-	700,000	-
501499-620149	SCWTP Administration Bldg	-	-	-	-	2,300,000
501499-620150	Harper Pump Station Improvemen	-	-	-	-	200,000
501499-640116	Water Plants Disinfection Eval	15,461	-	-	-	-
501499-640151	FLOWCAM	-	132,890	-	-	-
501499-650035	ERP System	-	-	-	-	-
501499-660190	NCWCD-Windy Gap Firming Proj	220,506	675,000	680,000	680,000	512,000
501499-660211	Howard Diversion Upgrades	-	-	-	-	-
501499-660212	SCWTP Recycle Pond Maintenance	1,544	-	-	-	-
501499-660231	Louisville Lateral Ditch Pipin	-	-	-	-	3,016,000
501499-660236	SBR Ditch Lining	469	-	425,000	425,000	-
501499-660237	Water Tank Int Structure Maint	-	-	-	-	-
501499-660240	Howard Berry Weather Station	8,512	-	-	-	-
501499-660243	Louisville Pipeline Flow Contr	39	-	-	-	-
501499-660260	WTP Vault Painting	-	-	-	-	-
501499-660261	WTP Raw Water Study	160,799	15,910	-	-	-
501499-660275	NCWCD SWSP Transmission Capaci	1,403,533	1,620,235	-	116,235	-
501499-660283	Process Pipe Evaluation	-	-	-	-	-
501499-660284	Utility Master Plan (%)	91	153,027	-	-	-
501499-660289	Raw Water Infrastructure	-	-	-	1,000,000	-
501499-660295	SCWTP Residual Management	-	-	800,000	800,000	5,200,000
501499-670000	Water Rights	793,430	-	1,250,000	2,756,570	250,000
Total Capital - Public Works		2,643,276	2,602,692	3,155,000	6,676,776	11,478,000
Total Water Utility Fund Expenditures		10,454,693	10,979,285	12,347,441	14,303,017	20,085,609
Ending Working Capital (Budget Basis)		17,757,426	22,609,561	19,349,690	17,394,114	5,272,965

City of Louisville, Colorado
Wastewater Utility Fund
2024 Budget

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Working Capital (Budget Basis)		6,505,526	6,832,466	6,965,077	6,965,077	535,630
Utilities Revenue						
502032-443050	Reuse Water User Fees	57,964	87,308	50,000	50,000	30,000
502032-443100	Commercial Users Fee	1,075,308	1,089,365	1,069,990	1,069,990	1,330,000
502032-443200	Residential User Fee	3,028,978	2,543,947	2,805,920	2,805,920	3,444,000
502032-443300	Pretreatment Fees	93,703	49,091	41,500	41,500	41,500
502032-443430	RV Dump Station Fees	15,450	15,380	13,800	13,800	6,500
502032-443610	Tap Fees	167,280	143,120	284,040	284,040	199,000
502032-443900	Delinquent Charges	2,015	6,048	5,000	5,000	4,000
502032-449000	Assessment Fees	-	-	-	-	-
502032-461000	Miscellaneous Revenues	249	34,016	-	-	-
502032-461100	Interest Earnings	26,594	63,934	63,770	63,770	87,550
502032-461110	Net Incr (Decr) in Fair Value	(36,364)	(84,868)	-	-	-
502032-461130	Interest Income - Lease	-	359	-	-	-
502032-462150	Solar Powr Renew Energy Credit	786	-	8,000	8,000	8,000
502032-463100	Real Property Rental Income	40,208	80,670	40,210	40,210	40,210
502032-465100	Insurance Recovery	-	5,000	-	-	-
Total Utilities Revenue		4,472,169	4,033,371	4,382,230	4,382,230	5,190,760
Interfund Transfer						
502001-980101	Transfer from General Fund	-	298,155	-	-	-
Total Utilities Revenue		-	298,155	-	-	-
Total Wastewater Utility Fund Revenue		4,472,169	4,331,526	4,382,230	4,382,230	5,190,760
Central Fund-Wide Charges						
502110-511000	Regular Salaries	262,926	249,201	269,074	269,074	348,666
502110-511200	Overtime Pay	1,672	1,282	500	500	500
502110-512000	FICA Expense	18,859	17,768	18,424	18,424	24,199
502110-512100	Retirement Contribution	17,397	18,538	21,505	21,505	24,834
502110-512200	Workers Compensation	2,389	2,018	2,038	2,038	1,717
502110-513000	Medical Insurance	24,153	19,601	24,531	24,531	36,826
502110-513100	Dental Insurance	1,576	1,356	1,601	1,601	2,348
502110-513200	Vision Insurance	380	331	372	372	491
502110-513300	Life, AD&D & LTD Insurance	1,880	1,658	1,712	1,712	1,874
502110-513400	Employee Assistance Plan	62	55	68	68	88
502110-522909	Marshall Fire - Supplies	-	2,046	-	-	-
502110-532100	Insurance	95,146	110,723	137,130	137,130	157,700
502110-532120	Insurance- Deductibles	-	7,500	-	-	-
502110-532220	Business and Auto Allowance	2,524	2,257	1,800	1,800	1,800
502110-532909	Marshall Fire - Services	-	4,830	-	-	-
502110-535010	Communication Svcs-Cell Phone	764	478	400	400	400
502110-540100	Prof Serv-Audit	10,319	7,004	9,500	9,500	9,500
502110-540410	Prof Serv-Investment Fee	3,060	3,426	5,700	5,700	5,700
502110-540415	Prof Serv-Bank Charges	4,692	3,860	2,700	2,700	2,700
502110-542000	Legal-General	4,920	10,420	6,000	6,000	6,000
502110-550020	Parts/Repairs/Maint-Equip	-	-	70	70	70
Total Central Fund-Wide Charges		452,721	464,351	503,125	503,125	625,413
Debt Service						
502111-570300	Principal-Notes	792,623	810,956	829,310	829,310	769,840
502111-570600	Interest-Notes	481,235	461,194	449,570	449,570	515,350
Total Debt Service		1,273,858	1,272,150	1,278,880	1,278,880	1,285,190
Utility Billing						
502210-511000	Regular Salaries	30,815	40,112	41,521	41,521	43,248
502210-511200	Overtime Pay	3,032	3,972	3,000	3,000	3,000
502210-512000	FICA Expense	2,533	3,359	3,311	3,311	3,427
502210-512100	Retirement Contribution	1,852	2,675	2,894	2,894	3,005
502210-512200	Workers Compensation	984	1,292	1,278	1,278	659
502210-513000	Medical Insurance	5,113	6,449	7,768	7,768	8,742
502210-513100	Dental Insurance	338	375	416	416	504
502210-513200	Vision Insurance	72	76	87	87	111
502210-513300	Life, AD&D & LTD Insurance	283	339	372	372	341
502210-513400	Employee Assistance Plan	16	17	17	17	17
502210-520100	Office Supplies	-	-	100	100	100
502210-523100	Uniforms and Clothing	180	193	170	170	170
502210-532200	Printing	3,414	7,598	4,000	4,000	4,000

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
502210-535010	Communication Svcs-Cell Phone	324	362	150	150	150
502210-535200	Postage	18,097	17,036	15,000	15,000	15,000
502210-540415	Prof Serv-Bank Charges	42,986	28,309	37,000	37,000	37,000
502210-540900	Prof Serv-Other	21,003	19,924	25,000	25,000	25,000
502210-550020	Parts/Repairs/Maint-Equip	110	121	1,000	1,000	1,000
502210-550100	Parts/Repairs/Maint-Software	3,653	2,280	6,500	6,500	6,500
Total Utility Billing		134,804	134,489	149,584	149,584	151,974
Wastewater Utility Engineering						
502423-511000	Regular Salaries	38,427	58,649	57,525	57,525	67,653
502423-511200	Overtime Pay	161	115	50	50	50
502423-512000	FICA Expense	2,887	4,167	4,232	4,232	5,058
502423-512100	Retirement Contribution	2,102	3,405	3,741	3,741	4,400
502423-512200	Workers Compensation	355	527	538	538	382
502423-513000	Medical Insurance	4,345	6,781	7,050	7,050	8,515
502423-513100	Dental Insurance	252	502	501	501	579
502423-513200	Vision Insurance	82	105	106	106	106
502423-513300	Life, AD&D & LTD Insurance	286	404	417	417	546
502423-513400	Employee Assistance Plan	11	13	14	14	18
502423-520100	Office Supplies	476	262	460	460	460
502423-521000	Computer Supplies	20	13	20	20	450
502423-521100	Computer Supplies-Software	26	68	100	100	125
502423-521200	Non-Capital Computer Hardware	648	-	-	-	-
502423-522120	Operating Supplies-Safety	64	112	60	60	60
502423-522500	Non-Capital Furn/Equip/Tools	440	1,674	300	300	1,500
502423-522900	Miscellaneous Supplies	41	20	230	230	230
502423-532200	Printing	101	115	300	300	300
502423-532230	Dues/Subscriptions/Books	679	751	500	500	500
502423-535010	Communication Svcs-Cell Phone	127	126	150	150	150
502423-540711	Prof Serv-Sewer Main Video	-	-	25,000	25,000	25,000
502423-540910	Prof Serv-Consulting	22	-	160	160	160
502423-550090	Parts/Repairs/Maint-Copiers	336	664	300	300	300
Total Wastewater Utility Engineering		51,888	78,473	101,754	101,754	116,542
Wastewater Collections						
502471-511000	Regular Salaries	122,425	159,357	169,250	169,250	176,399
502471-511200	Overtime Pay	10,442	13,144	10,000	10,000	10,000
502471-512000	FICA Expense	9,870	13,139	13,409	13,409	13,869
502471-512100	Retirement Contribution	7,198	10,472	11,651	11,651	12,117
502471-512200	Workers Compensation	3,310	4,322	4,326	4,326	2,335
502471-513000	Medical Insurance	19,078	23,430	28,053	28,053	31,707
502471-513100	Dental Insurance	1,266	1,388	1,525	1,525	1,843
502471-513200	Vision Insurance	272	288	325	325	397
502471-513300	Life, AD&D & LTD Insurance	1,102	1,343	1,514	1,514	1,350
502471-513400	Employee Assistance Plan	57	64	66	66	66
502471-521200	Non-Capital Computer Hardware	117	295	150	150	150
502471-522120	Operating Supplies-Safety	2,003	3,053	3,500	3,500	3,500
502471-522500	Non-Capital Furn/Equip/Tools	621	1,658	1,450	1,450	1,450
502471-523100	Uniforms and Clothing	878	1,338	3,200	3,200	3,200
502471-525100	Auto Expense-Parts & Repairs	132	200	1,000	1,000	1,000
502471-525200	Auto Expense-Tires	276	32	1,900	1,900	1,900
502471-532200	Printing	12	-	-	-	-
502471-534000	Utility Services-Gas	1,252	1,263	1,300	1,300	1,300
502471-534010	Utility Services-Electricity	14,867	10,955	15,000	15,000	15,000
502471-535000	Communication Svcs-Telephone	1,552	1,417	1,250	1,250	1,250
502471-535010	Communication Svcs-Cell Phone	1,126	1,245	500	500	1,500
502471-535030	Comm Svcs-Internet/Cable	246	1,143	200	200	200
502471-538101	Travel, Training, & Meetings	1,873	8,934	7,440	7,440	7,440
502471-540550	Prof Serv-Landfill	1,132	802	2,760	2,760	5,000
502471-540900	Prof Serv-Other	12,304	12,896	17,710	17,710	17,710
502471-550020	Parts/Repairs/Maint-Equip	6,829	2,097	2,500	2,500	2,500
502471-550021	Parts/Repairs/Maint-Steel Ranc	2,264	1,251	10,000	10,000	10,000
502471-550022	Parts/Repairs/Maint-NorthEnd	1,304	654	10,000	10,000	10,000
502471-550023	Parts/Repairs/Maint-CTC	3,299	605	10,000	10,000	10,000
502471-550060	Parts/Repairs/Maint-Util Lines	49,910	701	2,000	2,000	2,000
502471-550100	Parts/Repairs/Maint-Software	-	2,145	5,220	5,220	5,220
502471-550280	Parts/Repairs/Maint-Other	-	-	5,000	5,000	5,000
502471-580040	Computer Replacement	2,860	2,860	2,860	2,860	2,860
Total Wastewater Collections		279,876	282,490	345,059	345,059	358,263

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Wastewater Treatment Plant Operations						
502472-511000	Regular Salaries	263,157	317,223	357,574	357,574	391,007
502472-511100	Variable Salaries	7,642	26,445	38,288	38,288	42,506
502472-511200	Overtime Pay	21,392	13,031	21,000	21,000	21,000
502472-512000	FICA Expense	22,467	26,708	31,399	31,399	34,414
502472-512100	Retirement Contribution	15,999	19,898	24,608	24,608	26,779
502472-512200	Workers Compensation	3,464	5,187	4,664	4,664	3,410
502472-513000	Medical Insurance	35,463	42,698	52,870	52,870	53,809
502472-513100	Dental Insurance	2,319	2,438	2,796	2,796	2,850
502472-513200	Vision Insurance	615	733	847	847	852
502472-513300	Life, AD&D & LTD Insurance	2,363	2,654	3,256	3,256	3,723
502472-513400	Employee Assistance Plan	177	212	162	162	163
502472-520100	Office Supplies	1,477	3,052	1,000	1,000	1,100
502472-521000	Computer Supplies	362	-	-	-	-
502472-521200	Non-Capital Computer Hardware	79	371	-	-	-
502472-522010	Operating Supplies-Chemicals	79,911	117,114	120,000	120,000	145,000
502472-522020	Operating Supplies-Laboratory	14,321	13,630	17,000	17,000	18,000
502472-522120	Operating Supplies-Safety	6,794	7,873	5,000	5,000	6,000
502472-522500	Non-Capital Furn/Equip/Tools	9,965	5,169	12,000	12,000	12,000
502472-522900	Miscellaneous Supplies	1,412	1,167	500	500	1,200
502472-523100	Uniforms and Clothing	2,766	2,630	5,000	5,000	5,000
502472-525100	Auto Expense-Parts & Repairs	1,252	698	1,500	1,500	1,500
502472-525200	Auto Expense-Tires	255	1,080	300	300	1,200
502472-525300	Gas & Oil	2,630	3,765	5,800	5,800	6,000
502472-532200	Printing	456	300	500	500	500
502472-532230	Dues/Subscriptions/Books	19,019	17,712	20,000	20,000	22,000
502472-535010	Communication Svcs-Cell Phone	1,508	3,357	2,000	2,000	3,600
502472-535030	Comm Svcs-Internet/Cable	328	328	350	350	350
502472-535200	Postage	3,564	-	700	700	200
502472-536000	Rentals-Equipment	-	13	600	600	600
502472-536040	Rentals-Other	-	-	200	200	200
502472-538101	Travel, Training, & Meetings	3,803	7,519	9,000	9,000	9,000
502472-538999	Other Services and Charges	480	75	5,000	5,000	1,500
502472-540160	Prof Serv-Laboratory	34,868	35,286	37,000	37,000	44,000
502472-540560	Prof Serv-Biosolids Hauling	78,315	112,687	99,000	99,000	125,000
502472-540580	Prof Serv-SCADA	10,415	2,639	10,000	10,000	10,000
502472-540900	Prof Serv-Other	38,624	39,713	30,000	30,000	35,000
502472-550020	Parts/Repairs/Maint-Equip	157,767	89,439	60,000	60,000	100,000
502472-550030	Parts/Repairs/Maint-Grounds	6,235	663	2,000	2,000	2,000
502472-550100	Parts/Repairs/Maint-Software	7,346	6,264	16,500	16,500	14,000
Total Wastewater Treatment Plant Operations		859,012	929,771	998,414	998,414	1,145,463
Pretreatment						
502473-511000	Regular Salaries	26,952	74,841	103,210	103,210	109,634
502473-511100	Variable Salaries	-	-	-	-	22,173
502473-511200	Overtime Pay	597	199	1,150	1,150	1,150
502473-512000	FICA Expense	2,115	5,693	7,994	7,994	10,150
502473-512100	Retirement Contribution	1,535	4,608	6,784	6,784	7,201
502473-512200	Workers Compensation	750	935	1,224	1,224	1,099
502473-513000	Medical Insurance	637	1,071	1,930	1,930	1,574
502473-513100	Dental Insurance	162	59	77	77	846
502473-513200	Vision Insurance	54	17	21	21	234
502473-513300	Life, AD&D & LTD Insurance	230	608	905	905	994
502473-513400	Employee Assistance Plan	11	21	30	30	30
502473-520100	Office Supplies	36	76	200	200	200
502473-521100	Computer Supplies-Software	-	55	-	-	-
502473-521200	Non-Capital Computer Hardware	-	-	-	-	-
502473-522020	Operating Supplies-Laboratory	83	-	3,000	3,000	3,000
502473-522120	Operating Supplies-Safety	-	-	320	320	320
502473-522500	Non-Capital Furn/Equip/Tools	-	132	750	750	750
502473-523100	Uniforms and Clothing	30	30	100	100	100
502473-532200	Printing	-	-	-	-	-
502473-532230	Dues/Subscriptions/Books	-	-	300	300	300
502473-535010	Communication Svcs-Cell Phone	180	471	440	440	440
502473-535200	Postage	-	-	500	500	500
502473-538101	Travel, Training, & Meetings	339	1,103	2,550	2,550	2,550
502473-538999	Other Services and Charges	48	-	350	350	350
502473-540160	Prof Serv-Laboratory	2,302	3,817	10,000	10,000	10,000
502473-540910	Prof Serv-Consulting	63,612	284,664	60,000	122,845	85,000
Total Pretreatment		99,673	378,399	201,835	264,680	258,595

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Wastewater Treatment Plant Building Maintenance						
502474-511000	Regular Salaries	8,974	11,084	11,061	11,061	13,591
502474-511200	Overtime Pay	118	121	100	100	100
502474-512000	FICA Expense	712	836	827	827	1,017
502474-512100	Retirement Contribution	522	676	724	724	888
502474-512200	Workers Compensation	252	316	313	313	208
502474-513000	Medical Insurance	1,168	1,227	1,299	1,299	1,929
502474-513100	Dental Insurance	69	74	74	74	106
502474-513200	Vision Insurance	18	18	18	18	28
502474-513300	Life, AD&D & LTD Insurance	78	92	95	95	125
502474-513400	Employee Assistance Plan	3	4	4	4	5
502474-522110	Operating Supplies-Janitorial	1,280	1,184	1,490	1,490	1,490
502474-522500	Non-Capital Furn/Equip/Tools	18	36	-	-	-
502474-522900	Miscellaneous Supplies	40	174	100	100	100
502474-523100	Uniforms and Clothing	39	42	50	50	50
502474-534000	Utility Services-Gas	1,493	1,842	3,400	3,400	2,600
502474-534010	Utility Services-Electricity	337,794	290,949	320,000	320,000	320,000
502474-534020	Utility Service-Trash Removal	9,329	10,406	7,000	7,000	7,000
502474-535000	Communication Svcs-Telephone	696	711	640	640	640
502474-535010	Communication Svcs-Cell Phone	50	70	100	100	100
502474-535040	Communication Svcs-T1 Line	209	193	420	420	420
502474-540300	Prof Serv-Custodial	6,922	6,922	8,120	8,120	8,120
502474-540900	Prof Serv-Other	-	-	530	530	530
502474-547010	Prof Serv-Pest Control	736	1,085	1,000	1,000	1,000
502474-550000	Parts/Repairs/Maint-Bldgs/Fac	32,647	452	18,040	18,040	18,040
502474-550020	Parts/Repairs/Maint-Equip	209	-	2,650	2,650	5,650
502474-550070	Parts/Repairs/Maint-HVAC	1,450	133	5,310	5,310	5,310
502474-550100	Parts/Repairs/Maint-Software	-	-	1,110	1,110	1,110
502474-550130	Parts/Repairs/Maint-Security	-	-	1,060	1,060	1,060
502474-550140	Parts/Repairs/Maint-Painting	-	-	270	270	270
502474-550150	Parts/Repairs/Maint-Fire Syste	291	1,206	1,590	1,590	1,590
502474-550160	Parts/Repairs/Maint-Electrical	-	-	530	530	530
502474-550170	Parts/Repairs/Maint-Plumbing	943	487	530	530	530
502474-550180	Parts/Repairs/Maint-Lighting	-	-	530	530	530
Total Wastewater Treatment Plant Building Maintenance		406,060	330,339	388,985	388,985	394,667
Replacement Capital - Public Works						
502498-640000	Motor Vehicle/Road Equipment	-	-	27,000	27,000	65,000
502498-640001	Machinery & Equipment	-	-	14,850	14,850	-
502498-640160	Clarifier Remediation	-	-	-	-	-
502498-660183	Sewer Utility Lines	(9,248)	119,708	-	808,472	-
502498-660265	Reuse System Equip Replacement	22,852	-	-	-	-
502498-660296	CTC Lift Station Improvements	-	-	200,000	200,000	-
502498-660297	Sewer Pipeline Rehab/Replace	-	-	460,000	560,000	540,500
Total Replacement Capital - Public Works		13,604	119,708	701,850	1,610,322	605,500
Capital - Public Works						
502499-620119	Utilities Electrical Assessmen	26,917	-	-	205,490	-
502499-640000	Motor Vehicle/Road Equipment	-	-	-	-	-
502499-640001	Machinery & Equipment	-	-	85,000	85,000	-
502499-640149	Secondary Process Probes	-	-	-	105,000	-
502499-640159	Sewer Service Lateral Backflow	-	-	-	-	130,000
502499-650035	ERP System	-	-	-	-	-
502499-660262	WWTP Add'l Influent Pump	50,976	-	-	-	-
502499-660267	WWTP Aeration Basin & Reuse Mi	340,535	68,594	-	-	-
502499-660271	OPS Lift Station Painting	-	-	-	-	-
502499-660284	Utility Master Plan (%)	-	3,827	-	121,173	-
502499-660285	WWTP Solids Handling Upgrade	155,306	136,323	4,000,000	4,600,000	-
502499-660286	WWTP Painting	-	-	-	-	-
502499-660298	Fiber Optic Loop Cty Rd/Redtai	-	-	54,210	54,210	-
Total Capital - Public Works		573,734	208,744	4,139,210	5,170,873	130,000
Total Wastewater Utility Fund Expenditures		4,145,229	4,198,915	8,808,696	10,811,677	5,071,607
Ending Working Capital (Budget Basis)		6,832,466	6,965,077	2,538,611	535,630	654,783

City of Louisville, Colorado
Storm Water Utility Fund
2024 Budget

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Working Capital (Budget Basis)		2,243,254	2,471,720	2,570,801	2,570,801	840,374
Utilities Revenue						
503032-421600	Storm Water Permit Fees	2,791	600	2,000	2,000	2,000
503032-433000	Grant Revenues	-	-	-	-	250,000
503032-443100	Commercial Users Fee	497,857	484,193	489,980	489,980	554,000
503032-443200	Residential User Fee	518,828	468,187	521,990	521,990	587,000
503032-443900	Delinquent Charges	422	1,418	300	300	900
503032-461000	Miscellaneous Revenues	171	-	-	-	-
503032-461100	Interest Earnings	9,503	26,400	15,120	15,120	19,550
503032-461110	Net Incr (Decr) in Fair Value	(6,494)	(18,928)	-	-	-
503032-465100	Insurance Recovery	-	4,000	-	-	-
Total Utilities Revenue		1,023,078	965,870	1,029,390	1,029,390	1,413,450
Interfund Transfers						
503001-980101	Transfer from General Fund	-	86,507	-	-	-
Total InterFund Transfers		-	86,507	-	-	-
Total Storm Water Utility Fund Revenue		1,023,078	1,052,377	1,029,390	1,029,390	1,413,450
Debt Service						
503111-570300	Principal-Notes	162,345	166,100	169,860	169,860	157,680
503111-570600	Interest-Notes	98,566	94,461	92,080	92,080	105,550
Total Debt Service		260,911	260,561	261,940	261,940	263,230
Storm Water Utility Engineering						
503424-511000	Regular Salaries	26,818	37,456	37,819	37,819	42,604
503424-511200	Overtime Pay	161	104	50	50	50
503424-512000	FICA Expense	2,007	2,715	2,829	2,829	3,214
503424-512100	Retirement Contribution	1,456	2,193	2,462	2,462	2,773
503424-512200	Workers Compensation	284	371	388	388	282
503424-513000	Medical Insurance	3,559	4,618	4,882	4,882	5,410
503424-513100	Dental Insurance	202	294	293	293	324
503424-513200	Vision Insurance	60	69	70	70	70
503424-513300	Life, AD&D & LTD Insurance	217	275	287	287	342
503424-513400	Employee Assistance Plan	8	9	8	8	9
503424-520100	Office Supplies	476	262	460	460	460
503424-521000	Computer Supplies	20	13	-	-	-
503424-521100	Computer Supplies-Software	26	68	100	100	125
503424-521200	Non-Capital Computer Hardware	648	-	-	-	-
503424-522120	Operating Supplies-Safety	64	112	60	60	200
503424-522500	Non-Capital Furn/Equip/Tools	440	1,674	300	300	1,500
503424-522900	Miscellaneous Supplies	41	20	230	230	500
503424-532200	Printing	101	115	300	300	300
503424-532230	Dues/Subscriptions/Books	679	751	500	500	500
503424-535010	Communication Svcs-Cell Phone	133	132	200	200	200
503424-540910	Prof Serv-Consulting	22	-	160	160	160
503424-550090	Parts/Repairs/Maint-Copiers	336	664	300	300	300
Total Storm Water Utility Engineering		37,758	51,916	51,698	51,698	59,323
Storm Water Administration & Operations						
503432-511000	Regular Salaries	178,529	204,017	212,498	212,498	232,651
503432-511200	Overtime Pay	9,846	11,995	10,000	10,000	10,000
503432-512000	FICA Expense	13,688	15,963	16,139	16,139	17,580
503432-512100	Retirement Contribution	10,526	13,463	14,861	14,861	15,989
503432-512200	Workers Compensation	3,932	4,519	4,481	4,481	2,524
503432-513000	Medical Insurance	21,344	25,630	30,440	30,440	34,034
503432-513100	Dental Insurance	1,429	1,545	1,704	1,704	2,003
503432-513200	Vision Insurance	348	341	373	373	429
503432-513300	Life, AD&D & LTD Insurance	1,478	1,588	1,727	1,727	1,725
503432-513400	Employee Assistance Plan	69	70	70	70	72
503432-520100	Office Supplies	-	142	80	80	80
503432-521200	Non-Capital Computer Hardware	-	-	100	100	100
503432-522500	Non-Capital Furn/Equip/Tools	848	1,602	1,000	1,000	1,000
503432-522900	Miscellaneous Supplies	817	429	1,000	1,000	1,000
503432-522909	Marshall Fire - Supplies	-	5,487	-	-	-
503432-523100	Uniforms and Clothing	507	540	250	250	250
503432-525100	Auto Expense-Parts & Repairs	-	-	250	250	250
503432-532220	Business and Auto Allowance	729	688	700	700	700
503432-532230	Dues/Subscriptions/Books	-	-	200	200	200
503432-535010	Communication Svcs-Cell Phone	1,281	1,284	1,200	1,200	1,200

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
503432-535030	Comm Svcs-Internet/Cable	719	893	750	750	750
503432-538101	Travel, Training, & Meetings	2,446	5,461	6,390	6,390	6,390
503432-540021	Prof Serv-Keep It Clean	10,000	21,200	25,000	25,000	25,000
503432-540410	Prof Serv-Investment Fee	597	694	1,250	1,250	1,250
503432-540415	Prof Serv-Bank Charges	3,051	4,992	3,100	3,100	4,000
503432-540550	Prof Serv-Landfill	5,938	6,433	22,320	22,320	22,320
503432-540900	Prof Serv-Other	38,526	70,510	45,000	45,000	45,000
503432-550020	Parts/Repairs/Maint-Equip	530	3,787	6,500	6,500	6,500
503432-550100	Parts/Repairs/Maint-Software	835	2,188	7,290	7,290	7,290
Total Storm Water Administration & Operations		308,011	405,461	414,673	414,673	440,287
Capital - Public Works						
503499-630032	Ctywide Strm Sewr Outfall Imps	-	-	-	-	165,000
503499-630096	Detention Pond Maintenance	259	923	136,000	650,347	-
503499-630150	Drainageway A1 at Garfield & C	150,974	207,971	-	942,519	-
503499-640001	Machinery & Equipment	-	26,463	-	-	-
503499-640147	Backhoe Replacement (%)	29,235	-	-	-	-
503499-660251	Drainageway G Dillon Rd Crossg	-	-	-	-	-
503499-660273	Storm Water Quality Master Pla	7,464	-	-	-	150,000
503499-660287	Storm Water Quality Master Pla	-	-	-	438,640	-
Total Capital - Public Works		187,931	235,358	136,000	2,031,506	315,000
Total Storm Water Utility Fund Expenditures		794,612	953,296	864,311	2,759,817	1,077,840
Ending Working Capital (Budget Basis)		2,471,720	2,570,801	2,735,880	840,374	1,175,984

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

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Working Capital (Budget Basis)		215,228	116,359	322,022	322,022	360,701
Utilities Revenue						
510032-443200	Residential User Fee	1,329,865	1,404,096	1,483,680	1,483,680	1,571,600
510032-443400	Admin Fee-Trash&Recycl Billing	143,912	147,672	147,500	147,500	147,500
510032-443410	Hazardous Waste Fee	74,819	64,260	72,300	72,300	72,300
510032-443420	Prepaid Extra Bag Tags	6,507	7,675	5,000	5,000	5,800
510032-443440	Recycling Revenue	-	-	-	-	-
510032-443900	Delinquent Charges	1,257	3,852	3,750	3,750	3,750
510032-461100	Interest Earnings	702	1,853	5,670	5,670	4,040
510032-461110	Net Incr (Decr) in Fair Value	(1,123)	(3,220)	-	-	-
Total Utilities Revenue		1,555,938	1,626,187	1,717,900	1,717,900	1,804,990
Interfund Transfers						
510001-980101	Transfer from General Fund	-	141,933	-	-	-
Total Interfund Transfers		-	141,933	-	-	-
Total Solid Waste & Recycling Fund Revenue		1,555,938	1,768,120	1,717,900	1,717,900	1,804,990
Solid Waste & Recycling Administration & Operations						
510481-511000	Regular Salaries	60,059	56,920	64,923	64,923	76,841
510481-511200	Overtime Pay	375	336	-	-	-
510481-512000	FICA Expense	4,257	4,269	4,520	4,520	5,414
510481-512100	Retirement Contribution	3,496	3,836	4,423	4,423	5,153
510481-512200	Workers Compensation	430	393	410	410	305
510481-513000	Medical Insurance	5,285	4,736	6,489	6,489	7,255
510481-513100	Dental Insurance	338	328	430	430	421
510481-513200	Vision Insurance	93	84	101	101	106
510481-513300	Life, AD&D & LTD Insurance	446	419	412	412	524
510481-513400	Employee Assistance Plan	16	15	13	13	15
510481-523100	Uniforms and Clothing	-	9	-	-	-
510481-529550	Prepaid Extra Bag Tags	-	-	5,000	5,000	6,000
510481-532220	Business and Auto Allowance	442	385	600	600	600
510481-533090	BC Household Hazardous Waste	115,933	86,128	72,300	72,300	80,000
510481-535010	Communication Svcs-Cell Phone	146	115	100	100	100
510481-540410	Prof Serv-Investment Fee	82	102	100	100	100
510481-540415	Prof Serv-Bank Charges	1,846	1,532	2,000	2,000	2,000
510481-540420	Prof Serv-Disposal & Recycling	15,348	813	20,000	20,000	20,000
510481-540590	Prof Serv-Solid Waste Haulin	1,433,613	1,390,009	1,483,680	1,483,680	1,579,030
510481-540900	Prof Serv-Other	12,602	12,027	13,720	13,720	13,720
Total Solid Waste & Recycling Admin & Operations		1,654,808	1,562,457	1,679,221	1,679,221	1,797,584
Total Solid Waste & Recycling Fund Expenditures		1,654,808	1,562,457	1,679,221	1,679,221	1,797,584
Ending Working Capital (Budget Basis)		116,359	322,022	360,701	360,701	368,107

**City of Louisville, Colorado
Golf Course Fund
2024 Budget**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Working Capital (Budget Basis)		221,973	474,718	511,816	511,816	588,547
Recreation Revenue						
520053-447100	Green Fees	1,260,963	1,182,971	1,360,950	1,360,950	1,361,000
520053-447105	Annual Season Passes	288,480	370,792	316,500	316,500	318,000
520053-447120	Golf Cart Rentals	271,071	275,321	286,960	286,960	286,000
520053-447130	Driving Range Fees	145,032	160,720	158,250	200,250	158,000
520053-447140	Food & Beverage Sales	-	-	-	-	30,000
520053-447150	Pro Shop Merchandise Sales	152,857	190,822	168,800	168,800	170,000
520053-447165	Daily Rentals	10,457	12,906	11,610	11,610	11,600
520053-447180	Golf Lesson Fees	139,787	159,482	152,980	152,980	154,000
520053-447185	Club Repair Fees	12,302	8,986	12,980	12,980	13,000
520053-447190	Handicap Fees	6,820	7,015	7,170	7,170	7,200
520053-447210	Golf Course - Rentals	20,000	15,479	30,000	30,000	-
520053-461000	Miscellaneous Revenues	6,139	-	-	-	310
520053-461100	Interest Earnings	2,416	8,067	11,580	11,580	3,110
520053-461110	Net Incr (Decr) in Fair Value	(4,737)	(9,833)	-	-	-
520053-464112	Fouth of July Reimbursement	-	8,000	8,000	8,000	8,000
520053-465100	Insurance Recovery	3,105	165,000	-	-	-
520053-492100	Proceeds from Sale of Assets	-	50	-	-	-
Total Recreation Revenue		2,314,727	2,555,794	2,525,780	2,567,780	2,520,220
Total Golf Course Fund Revenue		2,314,727	2,555,794	2,525,780	2,567,780	2,520,220
Golf General & Marketing						
520711-511000	Regular Salaries	47,878	55,338	55,668	55,668	61,030
520711-512000	FICA Expense	3,354	3,917	3,855	3,855	4,156
520711-512100	Retirement Contribution	2,573	3,256	3,619	3,619	3,561
520711-512200	Workers Compensation	374	387	409	409	262
520711-513000	Medical Insurance	9,548	10,025	10,690	10,690	10,771
520711-513100	Dental Insurance	709	718	719	719	719
520711-513200	Vision Insurance	117	117	117	117	117
520711-513300	Life, AD&D & LTD Insurance	398	424	440	440	471
520711-513400	Employee Assistance Plan	15	15	15	15	16
520711-520100	Office Supplies	1,227	1,522	800	800	1,000
520711-521000	Computer Supplies	397	388	220	220	220
520711-521100	Computer Supplies-Software	-	195	-	-	-
520711-522500	Non-Capital Furn/Equip/Tools	151	1,585	300	300	300
520711-522909	Marshall Fire - Supplies	-	24,866	-	-	-
520711-523100	Uniforms and Clothing	-	-	400	400	400
520711-528900	Miscellaneous Golf Supplies	199	-	210	210	210
520711-532000	Advertising/Marketing	11,421	9,252	16,000	16,000	14,000
520711-532030	Golf Gifts & Promotions	2,519	2,241	2,000	2,000	3,000
520711-532100	Insurance	16,579	19,293	23,900	23,900	27,470
520711-532200	Printing	2,515	1,950	3,100	3,100	2,500
520711-532230	Dues/Subscriptions/Books	3,538	1,017	1,000	1,000	1,000
520711-532909	Marshall Fire - Services	-	141,294	-	-	-
520711-535010	Communication Svcs-Cell Phone	255	435	100	100	100
520711-535200	Postage	408	1,295	330	330	330
520711-536000	Rentals-Equipment	-	-	200	200	200
520711-538101	Travel, Training, & Meetings	94	-	410	410	1,000
520711-540410	Prof Serv-Investment Fee	305	376	340	340	340
520711-540415	Prof Serv-Bank Charges	62,484	69,009	36,000	36,000	36,000
520711-540900	Prof Serv-Other	-	-	50,000	50,000	5,000
520711-580040	Computer Replacement	1,610	1,610	1,600	1,600	1,600
Total Golf General & Marketing		168,667	350,525	212,442	212,442	175,773
Golf Operations & Pro Shop						
520712-511000	Regular Salaries	295,937	312,254	330,107	330,107	372,123
520712-511100	Variable Salaries	311,104	318,043	326,895	326,895	311,618
520712-511200	Overtime Pay	10,097	4,735	6,400	6,400	6,400
520712-512000	FICA Expense	47,128	48,222	47,139	47,139	43,696
520712-512100	Retirement Contribution	16,107	18,431	21,873	21,873	17,292
520712-512200	Workers Compensation	6,002	6,567	6,583	6,583	4,081
520712-512300	Unemployment Compensation	-	471	-	-	-
520712-513000	Medical Insurance	19,998	27,663	31,400	31,400	31,264
520712-513100	Dental Insurance	1,578	1,555	1,676	1,676	1,646
520712-513200	Vision Insurance	462	459	479	479	353
520712-513300	Life, AD&D & LTD Insurance	1,731	1,791	1,891	1,891	2,126
520712-513400	Employee Assistance Plan	84	82	84	84	84

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
520712-520100	Office Supplies	126	167	550	550	550
520712-521000	Computer Supplies	1,016	15	1,050	1,050	1,050
520712-521100	Computer Supplies-Software	1,640	334	1,050	43,050	1,050
520712-521130	Golf Course Software Subscript	11,234	12,763	16,000	16,000	30,000
520712-521200	Non-Capital Computer Hardware	420	-	-	-	-
520712-522500	Non-Capital Furn/Equip/Tools	7,846	3,681	2,500	2,500	7,300
520712-523100	Uniforms and Clothing	2,501	1,739	3,000	3,000	3,200
520712-528100	Golf Cart Supplies	1,285	3,551	2,500	2,500	10,000
520712-528200	Range Balls	8,883	9,217	8,500	8,500	14,000
520712-528250	Range Supplies	1,210	753	1,500	1,500	2,000
520712-528400	Cart Barn Supplies	1,732	436	1,000	1,000	1,000
520712-528900	Miscellaneous Golf Supplies	226	962	550	550	550
520712-529100	Resale Merchandise	119,482	178,090	130,000	130,000	130,000
520712-532030	Golf Gifts & Promotions	1,067	2,578	3,800	3,800	3,800
520712-532200	Printing	200	-	110	110	110
520712-532220	Business and Auto Allowance	277	175	700	700	700
520712-532230	Dues/Subscriptions/Books	225	76	1,500	1,500	10,000
520712-532700	Golf Handicap Services	4,712	4,787	5,000	5,000	5,000
520712-535010	Communication Svcs-Cell Phone	1,249	1,949	600	600	600
520712-536000	Rentals-Equipment	3,774	4,051	9,500	9,500	6,000
520712-538100	Education Expense	-	-	2,000	2,000	2,000
520712-538101	Travel, Training, & Meetings	-	-	1,000	1,000	1,000
520712-540900	Prof Serv-Other	-	53,795	-	-	-
520712-547040	Prof Serv - Golf Contractors	42,225	47,138	35,000	35,000	85,000
520712-550230	Parts/Repairs/Maint-Golf Carts	939	3,920	2,500	2,500	2,500
520712-580040	Computer Replacement	700	700	700	700	700
Total Golf Operations & Pro Shop		923,197	1,071,148	1,005,137	1,047,137	1,108,793
Golf Course Maintenance						
520713-511000	Regular Salaries	367,343	342,786	483,480	483,480	453,383
520713-511100	Variable Salaries	64,489	108,928	94,153	94,153	94,889
520713-511200	Overtime Pay	27,126	40,956	22,280	22,280	22,280
520713-512000	FICA Expense	34,238	36,800	43,489	43,489	41,779
520713-512100	Retirement Contribution	21,152	22,594	31,429	31,429	30,920
520713-512200	Workers Compensation	4,561	5,295	6,367	6,367	4,146
520713-513000	Medical Insurance	37,292	35,781	96,060	96,060	78,236
520713-513100	Dental Insurance	2,676	2,407	6,524	6,524	5,150
520713-513200	Vision Insurance	721	624	1,265	1,265	1,058
520713-513300	Life, AD&D & LTD Insurance	2,984	2,684	2,896	2,896	3,196
520713-513400	Employee Assistance Plan	237	194	212	212	186
520713-520100	Office Supplies	188	631	150	150	150
520713-521000	Computer Supplies	193	-	1,350	1,350	1,350
520713-522120	Operating Supplies-Safety	402	2,389	1,700	1,700	1,785
520713-522500	Non-Capital Furn/Equip/Tools	11,990	16,332	6,800	6,800	5,715
520713-522900	Miscellaneous Supplies	2,483	1,150	1,050	1,050	2,000
520713-523100	Uniforms and Clothing	5,606	4,500	5,670	5,670	5,935
520713-525400	Fuel & Lubricants	13,692	21,784	16,480	16,480	19,776
520713-528300	Tee & Green Supplies	4,124	2,224	3,410	3,410	3,582
520713-528500	Course Maintenance Supplies	1,490	2,518	2,000	2,000	2,000
520713-528900	Miscellaneous Golf Supplies	761	1,334	600	600	1,000
520713-532200	Printing	320	306	-	-	-
520713-532220	Business and Auto Allowance	277	175	570	570	570
520713-532230	Dues/Subscriptions/Books	1,507	2,762	2,200	2,200	2,300
520713-534000	Utility Services-Gas	2,529	3,064	2,580	2,580	4,000
520713-534010	Utility Services-Electricity	34,293	34,037	49,230	49,230	49,230
520713-534020	Utility Service-Trash Removal	2,700	2,236	2,920	2,920	2,920
520713-534050	Utility Services-Water	43,002	75,547	45,000	45,000	45,000
520713-535010	Communication Svcs-Cell Phone	148	361	200	200	200
520713-535030	Comm Svcs-Internet/Cable	1,169	366	200	200	200
520713-536000	Rentals-Equipment	-	-	500	500	500
520713-538101	Travel, Training, & Meetings	2,584	2,304	3,680	3,680	5,500
520713-538999	Other Services and Charges	-	-	220	220	220
520713-540160	Prof Serv-Laboratory	1,231	1,120	1,130	1,130	1,130
520713-540300	Prof Serv-Custodial	1,576	1,759	1,750	1,750	1,750
520713-540900	Prof Serv-Other	48,379	26,048	14,420	14,420	20,000
520713-547010	Prof Serv-Pest Control	1,796	1,716	1,840	1,840	1,840
520713-547031	Prof Serv Lndscp Bridge House	-	45,688	36,000	36,000	39,000
520713-550000	Parts/Repairs/Maint-Bldgs/Fac	3,732	3,134	6,500	6,500	2,500
520713-550020	Parts/Repairs/Maint-Equip	25,615	28,908	25,000	25,000	27,000
520713-550030	Parts/Repairs/Maint-Grounds	57,664	85,001	62,000	62,000	64,000
520713-550070	Parts/Repairs/Maint-HVAC	59	193	530	530	800
520713-550090	Parts/Repairs/Maint-Copiers	-	-	160	160	160
520713-550130	Parts/Repairs/Maint-Security	636	1,007	650	650	675
520713-550140	Parts/Repairs/Maint-Painting	208	56	1,530	1,530	530
520713-550150	Parts/Repairs/Maint-Fire Syste	51	214	270	270	270
520713-550160	Parts/Repairs/Maint-Electrical	550	179	530	530	1,500

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
520713-550170	Parts/Repairs/Maint-Plumbing	75	90	270	270	270
520713-550180	Parts/Repairs/Maint-Lighting	-	-	270	270	270
520713-550210	Parts/Repairs/Maint-Irrigation	-	56	-	-	6,000
520713-550260	Parts/Repairs/Maint-Ground Irr	11,431	13,839	4,860	4,860	10,000
520713-580040	Computer Replacement	560	560	560	560	560
Golf Course Maintenance		845,841	982,638	1,092,935	1,092,935	1,067,411
Golf Clubhouse Operations & Maintenance						
520715-511000	Regular Salaries	20,360	24,317	26,705	26,705	32,526
520715-511200	Overtime Pay	177	181	-	-	-
520715-512000	FICA Expense	1,599	1,832	1,831	1,831	1,947
520715-512100	Retirement Contribution	1,169	1,475	1,736	1,736	1,708
520715-512200	Workers Compensation	457	554	576	576	354
520715-513000	Medical Insurance	2,437	2,565	2,733	2,733	3,683
520715-513100	Dental Insurance	141	150	149	149	197
520715-513200	Vision Insurance	38	37	38	38	54
520715-513300	Life, AD&D & LTD Insurance	151	174	177	177	227
520715-513400	Employee Assistance Plan	6	7	8	8	10
520715-522000	Operating Supplies	455	1,048	4,100	4,100	4,100
520715-522110	Operating Supplies-Janitorial	2,793	2,186	1,000	1,000	2,800
520715-522120	Operating Supplies-Safety	136	22	500	500	500
520715-522500	Non-Capital Furn/Equip/Tools	13,666	2,142	3,200	3,200	3,200
520715-523100	Uniforms and Clothing	59	63	100	100	100
520715-534000	Utility Services-Gas	1,747	5,565	4,290	4,290	7,300
520715-534010	Utility Services-Electricity	20,027	18,587	20,000	20,000	20,000
520715-534020	Utility Service-Trash Removal	5,544	6,265	3,000	3,000	3,000
520715-534050	Utility Services-Water	2,158	1,843	700	700	700
520715-535000	Communication Svcs-Telephone	4,421	4,732	2,800	2,800	2,800
520715-535010	Communication Svcs-Cell Phone	106	135	150	150	150
520715-535030	Comm Svcs-Internet/Cable	5,117	5,553	5,260	5,260	5,260
520715-535040	Communication Svcs-T1 Line	409	161	200	200	200
520715-536000	Rentals-Equipment	-	-	500	500	500
520715-540300	Prof Serv-Custodial	16,954	17,173	6,400	6,400	6,400
520715-547010	Prof Serv-Pest Control	218	50	1,600	1,600	1,600
520715-550000	Parts/Repairs/Maint-Bldgs/Fac	16,805	4,947	3,000	3,000	5,000
520715-550020	Parts/Repairs/Maint-Equip	2,065	6,455	2,000	2,000	3,000
520715-550070	Parts/Repairs/Maint-HVAC	497	1,237	2,120	2,120	2,120
520715-550090	Parts/Repairs/Maint-Copiers	611	575	600	600	600
520715-550130	Parts/Repairs/Maint-Security	2,760	1,947	-	-	-
520715-550140	Parts/Repairs/Maint-Painting	-	105	270	270	270
520715-550150	Parts/Repairs/Maint-Fire Syste	436	608	1,500	1,500	1,500
520715-550160	Parts/Repairs/Maint-Electrical	110	350	530	530	530
520715-550170	Parts/Repairs/Maint-Plumbing	648	1,021	1,700	1,700	1,700
520715-550180	Parts/Repairs/Maint-Lighting	-	324	1,060	1,060	1,060
Total Golf Clubhouse Operations & Maintenance		124,277	114,385	100,533	100,533	115,096
Capital - Parks & Recreation						
520799-630168	Short Game Area Upgrade	-	-	5,000	5,000	36,250
520799-630169	Putting Green Enlargement	-	-	-	-	5,000
520799-630173	Parking Lot Improvements	-	-	-	-	50,000
520799-640001	Machinery & Equipment	-	-	765,180	33,002	-
520799-640166	Used Golf Carryall/Range Pickr	-	-	-	-	8,000
520799-650119	Range Servant/Select Pl Hr/Sft	-	-	-	-	8,600
520799-699000	Capital Improvements Plan	-	-	-	-	-
Total Capital - Parks & Recreation		-	-	770,180	38,002	107,850
Total Golf Course Fund Expenditures		2,061,982	2,518,696	3,181,227	2,491,049	2,574,923
Ending Working Capital (Budget Basis)		474,718	511,816	(143,631)	588,547	533,844

City of Louisville, Colorado
Technology Management Fund
2024 Budget

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Working Capital (Budget Basis)		139,299	138,678	117,111	117,111	65,971
Administration & Support Services Revenue						
602010-449100	Equipment Replacement	53,030	53,030	53,010	53,010	53,030
602010-461100	Interest Earnings	547	1,000	1,600	1,600	3,980
602010-461110	Net Incr (Decr) in Fair Value	(689)	(1,508)	-	-	-
Total Administration & Support Services Revenue		52,888	52,522	54,610	54,610	57,010
Total Technology Management Fund Revenue		52,888	52,522	54,610	54,610	57,010
Administration, Operations, & Capital						
602120-540410	Prof Serv-Investment Fee	62	60	250	250	250
602120-540420	Prof Serv-Disposal & Recycling	197	368	500	500	500
602120-650015	Computer-Hardware	53,250	73,661	105,000	75,000	75,000
602120-650115	PW Electronic Review Conversio	-	-	-	30,000	-
Total Administration, Operations, & Capital		53,508	74,089	105,750	105,750	75,750
Total Technology Management Fund Expenditures		53,508	74,089	105,750	105,750	75,750
Ending Working Capital (Budget Basis)		138,678	117,111	65,971	65,971	47,231

City of Louisville, Colorado
Fleet Management Fund
2024 Budget

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Working Capital (Budget Basis)		568,023	430,904	716,269	716,269	222,398
Administration & Support Services Revenue						
603010-449100	Equipment Replacement	281,388	350,800	526,190	526,190	342,200
603010-461100	Interest Earnings	1,785	5,217	3,990	3,990	6,540
603010-461110	Net Incr (Decr) in Fair Value	(2,494)	(8,476)	-	-	-
603010-465100	Insurance Recovery	-	20,113	-	-	-
Total Administration & Support Services Revenue		280,680	367,654	530,180	530,180	348,740
Total Fleet Management Fund		280,680	367,654	530,180	530,180	348,740
Administration & Operations						
603120-540410	Prof Serv-Investment Fee	227	290	500	500	500
603120-640000	Motor Vehicle/Road Equipment	78,226	-	570,000	-	-
603211-640000	Motor Vehicle/Road Equipment	96,319	-	-	375,450	165,000
603312-640000	Motor Vehicle/Road Equipment	243,027	-	-	205,000	-
603511-640000	Motor Vehicle/Road Equipment	-	81,999	-	443,101	99,750
Total Administration & Operations		417,799	82,289	570,500	1,024,051	265,250
Total Fleet Management Fund		417,799	82,289	570,500	1,024,051	265,250
Ending Working Capital (Budget Basis)		430,904	716,269	675,949	222,398	305,888

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2023-2028 Capital Improvements Plan

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	2023 Budget	2023 Revised	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	201511-630071	Parks and Open Space Signs	-	33,000	-	-	-	-	-	33,000
	201511-630101	Irrig Replacements & Improvs (%)	140,000	140,000	345,000	137,500	-	-	-	622,500
	201511-630157	Park Site Furnishing Replacements	-	25,000	-	-	-	-	-	25,000
	201511-630162	Community Park Irrigation Replacement	-	64,421	-	-	-	-	-	64,421
	201511-640000	Additions to Fleet - Parks (60%)	48,000	48,000	-	-	-	-	-	48,000
	201511-640001	Parks Equipment Replacement (60%)	60,000	60,000	60,000	60,000	60,000	60,000	60,000	360,000
	201524-660252	Coyote Run Slope Mitigation (50%)	-	-	-	-	-	-	-	-
	201511-660292	Public Landscape Improvements (70%)	39,900	39,900	39,900	39,900	-	-	-	119,700
	201522-640001	Open Space Equipment	40,000	40,000	-	-	-	-	-	40,000
	201524-660081	Open Space & Trail Improvements	40,000	40,000	-	41,500	18,000	43,000	48,000	190,500
	201524-660279	Soft Surface Trail Management Plan	-	169,670	-	-	-	-	-	169,670
	201524-660300	Emergency & Maintenance Access	-	-	105,000	-	-	-	-	105,000
	201528-660277	104th Empire Trail & Shoulder Improvement	-	883,586	-	-	-	-	-	883,586
	Future Year Req	Soft Surface Trail Maintenance	-	-	-	220,000	250,000	177,000	206,000	853,000
		Total Open Space & Parks Fund	367,900	1,543,577	549,900	498,900	328,000	280,000	314,000	3,514,377

Conservation Trust - Lottery Fund

Request No.	Project Account	Project Description	2023 Budget	2023 Revised	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	202511-630048	Playground Replacement (40%)	400,000	400,000	200,000	200,000	200,000	200,000	200,000	1,400,000
	202511-660015	Open Space & Parks Signs (%)	-	15,000	100,000	-	-	-	-	115,000
	Future Year Req	Open Space & Parks Signs	-	-	-	-	-	100,000	100,000	200,000
	Future Year Req	Fishing Pond Improvements	-	-	-	40,000	350,000	-	-	390,000
		Total Conservation Trust - Lottery Fund	400,000	415,000	300,000	240,000	550,000	300,000	300,000	2,105,000

Cemetery Fund

Request No.	Project Account	Project Description	2023 Budget	2023 Revised	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	204799-640001	Parks Equipment Replacement (10%)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	60,000
		Total Cemetery Fund	10,000	10,000	10,000	10,000	10,000	10,000	10,000	60,000

PEG Fee Fund

Request No.	Project Account	Project Description	2023 Budget	2023 Revised	2024 Budget	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	25,000	150,000
		Total PEG Fee Fund	25,000	25,000	25,000	25,000	25,000	25,000	25,000	150,000

Historic Preservation Fund

Request No.	Project Account	Project Description	2023 Budget	2023 Revised	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	207542-620113	Historical Museum Structural Work (%)	-	60,850	-	-	-	-	-	60,850
		Total Historic Preservation Fund	-	60,850	-	-	-	-	-	60,850

Recreation Fund

Request No.	Project Account	Project Description	2023 Budget	2023 Revised	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
8	208535-620139	Miracote Deck	40,000	40,000	-	-	-	-	-	40,000
	208535-620140	Chlorine Enclosure	22,000	22,000	-	-	-	-	-	22,000
	208535-640139	Pool Vacuums	15,000	15,000	-	-	-	-	-	15,000
	208535-640144	Pump Replacements	15,000	15,000	15,000	15,000	-	-	-	45,000
	208535-640154	Memory Pool Heaters	60,000	60,000	-	-	-	-	-	60,000
	208535-640155	Memory Square Pool Filters	37,000	37,000	-	-	-	-	-	37,000
	208538-640001	Parks Equipment Replacement (%)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	60,000
	208539-620141	Pool Area Double Doors	13,200	13,200	-	-	-	-	-	13,200
	208539-620142	Locker Room Upgrades	11,000	11,000	-	-	-	-	-	11,000
	208539-620143	Roof Replacement	700,000	1,185,000	-	-	-	-	-	1,185,000
	208539-630170	Track Remediation	-	-	210,000	-	-	-	-	210,000
	208539-630173	Parking Lot Improvements 20%	-	-	50,000	-	-	-	-	50,000
	208539-640123	Rec Center Equipment Replacement	75,000	75,000	100,000	125,000	152,000	152,000	152,000	756,000
	208539-640143	Radio System for Staff	7,700	7,700	-	-	-	-	-	7,700
	208539-640156	Cameras	36,300	36,300	-	-	-	-	-	36,300
	208539-640157	Rec Center HVAC Replacement	25,000	25,000	720,000	-	-	-	-	745,000
	Future Year Req	Deck Furniture - Recreation Center	-	-	-	27,000	-	-	-	27,000
	Future Year Req	Deck Furniture - Memory Square	-	-	-	39,000	-	-	-	39,000
		Total Recreation Fund	1,067,200	1,552,200	1,105,000	216,000	162,000	162,000	162,000	3,359,200

Capital Projects Fund

Request No.	Project Account	Project Description	2023 Budget	2023 Revised	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
17	301103-620133	Building Energy Efficiency	-	429,272	-	-	-	-	-	429,272
	301103-630167	Municipal Electrification	1,500,000	1,500,000	1,500,000	-	-	-	-	3,000,000
	301103-640030	Electric Vehicle Charging Station	48,400	70,820	26,400	-	-	-	-	97,220
	301103-660025	Decorative Streetlight LED Conversion	-	120,000	-	-	-	-	-	120,000
	301103-660293	Downtown Streetlight Conversion	480,000	480,000	-	-	-	-	-	480,000
	301161-640000	Motor Vehicle/Road Equipment	-	35,000	50,000	-	-	-	-	85,000
	301173-650058	Replace Shoretel VOIP Phone System	125,000	125,000	100,000	-	-	-	-	225,000
	301173-650099	Server Cluster Replacement	135,000	135,000	-	-	-	-	-	135,000
	301173-650103	City-Wide Security Additions	-	27,580	-	-	-	-	-	27,580
	301173-650116	PC Replacement Plan	-	-	35,000	35,000	35,000	35,000	-	140,000
1	301173-660258	Middle Mile Fiber	-	75,000	54,000	-	-	-	-	129,000
	301191-620134	City Hall Elevator Modernization	-	135,000	-	-	-	-	-	135,000
	301191-620144	City Services Roof Repairs	35,000	35,000	-	-	-	-	-	35,000
	301191-620151	2023 White House Improvements	-	75,000	-	-	-	-	-	75,000
	301191-640001	Fleet Shop Jib Boom	30,000	30,000	-	-	-	-	-	30,000
	301191-640162	Generators for Critical Facilities	-	-	4,900,556	-	-	-	-	4,900,556
	301191-640165	City Services Security Camera Replacements	-	-	121,000	-	-	-	-	121,000
	301191-650110	City Hall Mass Notification System	-	36,500	-	-	-	-	-	36,500
	301191-640161	Council Chambers Broadcast/AV Upgrade	-	-	175,000	-	-	-	-	175,000
	301211-620116	Police Dept Basement Restrooms & Lockers	-	249,537	-	-	-	-	-	249,537
3	301211-620118	Police Dept Basement Sleep Room	-	-	-	-	-	-	-	-
	301211-640114	FM Radio Stations	-	-	5,000	-	-	-	-	5,000
	301211-640145	Taser Replacements	-	64,160	-	-	-	-	-	64,160
	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
	301216-620111	Court Security Project	-	22,700	-	-	-	-	-	22,700
	301219-620120	Police Dept Electrical Work	-	20,083	-	-	-	-	-	20,083
	301219-620131	Police Carport with Solar	-	262,430	-	-	-	-	-	262,430
	301219-620147	Police/Court HVAC Replacement	-	-	300,000	-	-	-	-	300,000
14	301219-620148	Police/Court Roof Replacement	-	-	274,000	-	-	-	-	274,000
	301311-660202	Railroad Quiet Zones	-	10,000	-	-	-	-	-	10,000
	301312-630141	ADA Parking Improvements	120,000	120,000	-	-	-	-	-	120,000
	301312-640001	Machinery & Equipment	62,250	62,250	-	-	-	-	-	62,250
	301312-660012	Pavement Booster Program	4,536,000	4,536,000	6,536,000	7,200,000	6,800,000	5,850,000	5,850,000	36,772,000
	301312-660022	Concrete Replacement	102,000	102,000	108,000	123,500	130,000	136,500	143,000	743,000
	301312-660222	SH42 Short Intersection Construction	5,000,000	5,274,780	3,000,000	-	-	-	-	8,274,780
	301312-660278	SBR Pedestrian Improvements	-	479,593	-	-	-	-	-	479,593
	301312-660280	Street Lighting Safety Upgrades	-	89,710	-	-	-	-	-	89,710
	301312-660281	Traffic Signal Cabinet Replacement	85,000	85,000	85,000	85,000	85,000	85,000	-	425,000
14	301312-660294	Pavement Crackseal	200,000	200,000	210,000	220,500	231,530	243,100	255,260	1,360,390
	301313-630140	Downtown Conduit & Paver Repair	420,800	420,800	181,400	184,800	191,600	198,400	208,600	1,385,600
	301313-630143	Median Landscape Renovations	680,000	680,000	680,000	680,000	-	-	-	2,040,000
	301313-640000	Additions to Fleet - Parks (40%)	32,000	32,000	-	-	-	-	-	32,000
	301313-650118	Tree Inventory Software 50%	-	-	1,000	-	-	-	-	1,000
	301313-660103	Median Improvements	-	262,048	-	-	-	-	-	262,048
	301313-660254	Utility Undergrounding	1,300,000	1,300,000	-	-	-	-	-	1,300,000
	301314-640001	Parks Equipment Replacement (20%)	55,000	55,000	20,000	20,000	20,000	20,000	20,000	155,000

(continued)

Capital Projects Fund (continued)

Request No.	Project Account	Project Description	2023 Budget	2023 Revised	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	301511-630048	Playground Replacement (%)	600,000	600,000	300,000	300,000	300,000	300,000	300,000	2,100,000
	301511-630101	Irrig Replacements & Improvs	140,000	140,000	345,000	137,500	-	-	-	622,500
	301511-630118	Tennis Court Renovations	160,000	160,000	-	320,000	-	-	-	480,000
6	301511-630171	Irrigation Pump Replacement	-	-	30,000	30,000	30,000	-	-	90,000
7	301511-630172	Park Sign Replacement	-	-	18,000	10,000	10,000	10,000	-	48,000
8	301511-630173	Parking Lot Improvements 60%	-	-	150,000	-	-	-	-	150,000
9	301511-630174	Splash Pad Mainfold Replacement	-	-	6,000	-	-	-	-	6,000
10	301511-630175	Sports Field Lighting	-	-	250,000	250,000	-	-	-	500,000
13	301511-630176	Tennis Court Rebuild	-	-	255,000	-	-	-	-	255,000
	301511-640001	Parks Equipment Replacement (%)	-	7,621	-	-	-	-	-	7,621
15	301511-640163	Ventrac Cab	-	-	9,637	-	-	-	-	9,637
16	301511-640164	Library AV Replacement	-	-	60,000	-	-	-	-	60,000
14	301511-650117	Tree Inventory Software 50%	-	-	1,000	-	-	-	-	1,000
	301511-660292	Public Landscape Improvements (30%)	17,100	17,100	17,100	17,100	-	-	-	51,300
12	301511-660301	Surfacing Improvements	-	-	18,000	18,000	18,000	18,000	18,000	90,000
	301524-630158	Fence Replacement - 1501 Empire	-	320,000	-	-	-	-	-	320,000
	301524-660290	Open Space/Trail Improvements	-	70,000	-	-	-	-	-	70,000
	301537-620132	Golf Maintenance Facility Improvements	-	147,401	-	-	-	-	-	147,401
	301537-630115	Cart Paths	-	-	141,000	-	-	-	-	141,000
	301537-630168	Short Game Area Upgrade (50%)	5,000	5,000	36,250	-	-	-	-	41,250
	301537-630169	Putting Green Enlargement	-	-	5,000	-	-	-	-	5,000
	301537-640001	Machinery & Equipment	23,210	772,388	-	-	-	-	-	772,388
	301537-660299	Coal Creek Lane Cul De Sac	-	-	175,000	-	-	-	-	175,000
	301537-670000	Water Rights Acquisition	-	120,000	-	-	-	-	-	120,000
	301551-620036	Library Improvements	-	-	241,240	-	-	-	-	241,240
	301551-620138	Library Children's Activity Room	-	31,600	-	-	-	-	-	31,600
	301551-630164	Library Plaza Improvements	-	69,874	-	-	-	-	-	69,874
	301551-640158	Library Water Heater Replacement	5,000	5,000	25,000	-	-	-	-	30,000
	301552-620113	Historical Museum Structural Work (%)	-	15,760	-	-	-	-	-	15,760
	301553-620145	Arts Center Fire Detection System	30,000	30,000	-	-	-	-	-	30,000
	301651-630137	Downtown Patio Program Expansion	-	12,000	-	-	-	-	-	12,000
	Future Year Req	Golf Maintenance Facility Improvements	-	-	-	-	227,000	25,000	-	252,000
	Future Year Req	Middle Mile Fiber Enhancements	-	-	-	54,000	54,000	54,000	54,000	216,000
11	Future Year Req	Sports Field Resurfacing	-	-	-	75,000	75,000	75,000	-	225,000
	Future Year Req	Practice Putting Green Enlargement (50%)	-	-	-	39,000	-	-	-	39,000
	Future Year Req	Cart Path Improvement & Repairs	-	-	-	25,000	26,000	-	-	51,000
	Future Year Req	Golf Cart Battery Replacement	-	-	-	78,000	-	-	-	78,000
	Future Year Req	City Hall HVAC Replacement	-	-	-	287,500	-	-	-	287,500
	Future Year Req	City Hall Roof Replacement	-	-	-	-	275,000	-	-	275,000
	Future Year Req	Library HVAC Replacement	-	-	-	-	450,000	-	-	450,000
	Future Year Req	Library Roof Replacement	-	-	-	-	700,000	-	-	700,000
	Future Year Req	Sprayer Replacement	-	-	-	-	-	49,520	-	49,520
	Future Year Req	Reel Grinder Replacement	-	-	-	-	-	83,660	-	83,660
	Future Year Req	Bedknife Grinder Replacement	-	-	-	-	-	46,470	-	46,470
	Total Capital Projects Fund		15,926,760	20,477,447	20,445,583	10,189,900	9,658,130	7,229,650	6,848,860	74,849,570

Recreation Center Construction Fund

Request No.	Project Account	Project Description	2023 Budget	2023 Revised	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	303120-620106	Rec Center Construction	-	60,915	-	-	-	-	-	60,915
		Total Recreation Center Construction Fund	-	60,915	-	-	-	-	-	60,915

Water Utility Fund

Request No.	Project Account	Project Description	2023 Budget	2023 Revised	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	501498-620146	HVAC Replacement at NWTP	35,000	35,000	-	-	-	-	-	35,000
	501498-640000	Motor Vehicle/Road Equipment (%)	80,000	80,000	50,000	-	-	-	-	130,000
	501498-640001	Machinery & Equipment (%)	51,900	51,900	-	-	-	-	-	51,900
	501498-640045	Meter Replacements	1,900,000	1,300	1,900,000	-	-	-	-	1,901,300
	501498-640148	Chemical Mixing Equipment Replacement	-	32,500	-	-	-	-	-	32,500
	501498-640158	Water Heater Replacement at NWTP	25,000	25,000	-	-	-	-	-	25,000
	501498-660141	Filter Media Replacement	616,000	616,000	-	-	-	-	-	616,000
	501498-660182	Water Line Replacement	540,500	840,500	724,500	520,000	520,000	520,000	590,000	3,715,000
	501499-620119	Utilities Electrical Assessment (%)	-	198,971	-	-	-	-	-	198,971
	501499-620149	SCWTP Administration Bldg	-	-	2,300,000	-	-	-	-	2,300,000
	501499-620150	Harper Pump Station Improvemen	-	-	200,000	-	-	-	-	200,000
	501499-630146	Marshall Lake Sediment Control	-	700,000	-	-	-	-	-	700,000
	501499-660190	Windy Gap Firming Project	680,000	680,000	512,000	512,000	1,177,000	1,177,000	1,177,000	5,235,000
	501499-660231	Louisville Lateral Ditch Pipin	-	-	3,016,000	-	-	-	-	3,016,000
	501499-660236	SBR Ditch Lining	425,000	425,000	-	-	-	-	325,000	750,000
	501499-660275	NCWCD SWSP Transmission Capacity	-	116,235	-	-	-	-	-	116,235
	501499-660289	Raw Water Infrastructure	-	1,000,000	-	-	-	-	-	1,000,000
	501499-660295	SCWTP Residual Management	800,000	800,000	5,200,000	-	-	-	-	6,000,000
	501499-670000	Water Rights Acquisition	1,250,000	2,756,570	250,000	500,000	500,000	500,000	500,000	5,006,570
	Future Year Req	Harper Pump Station Improvements	-	-	-	1,930,000	-	-	-	1,930,000
	Future Year Req	HBWTP Drying Beds Maintenance	-	-	-	221,000	-	-	-	221,000
	Future Year Req	High Zone Tank Security	-	-	-	60,000	-	-	-	60,000
	Future Year Req	Snow Plow Replacement (30%)	-	-	-	105,000	-	-	-	105,000
	Future Year Req	Instrumentation Replacement	-	-	-	-	260,000	-	-	260,000
		Total Water Utility Fund	6,403,400	8,358,976	14,152,500	3,848,000	2,457,000	2,197,000	2,592,000	33,605,476

Wastewater Utility Fund

Request No.	Project Account	Project Description	2023 Budget	2023 Revised	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	502498-640000	WWTP Vehicle & Equipment Replacements	27,000	27,000	65,000	-	-	-	-	92,000
	502498-640001	Laboratory Refrigerator (33%)	14,850	14,850	-	-	-	-	-	14,850
	502498-660183	Sewer Utility Lines	-	808,472	-	-	-	-	-	808,472
	502498-660296	CTC Lift Station Improvements	200,000	200,000	-	-	-	-	-	200,000
	502498-660297	Sewer Pipeline Rehab/Replacement	460,000	560,000	540,500	632,500	460,000	520,000	520,000	3,233,000
	502499-620119	Utilities Electrical Assessment	-	205,490	-	-	-	-	-	205,490
	502499-640001	WWTP Forklift & Pressure Washer	85,000	85,000	-	-	-	-	-	85,000
	502499-640149	Secondary Process Probes	-	105,000	-	-	-	-	-	105,000
	502449-640159	Sewer Service Lateral Backflow	-	-	130,000	-	-	-	-	130,000
	502499-660284	Utility Master Plan (%)	-	121,173	-	-	-	-	-	121,173
	502499-660285	WWTP Solids Handling Upgrades	4,000,000	4,600,000	-	-	-	-	-	4,600,000
	502499-660298	Fiber Optic Loop County Road/Redtail	54,210	54,210	-	-	-	-	-	54,210
		Total Wastewater Utility Fund	4,841,060	6,781,196	735,500	632,500	460,000	520,000	520,000	9,649,196

Storm Water Utility Fund

Request No.	Project Account	Project Description	2023 Budget	2023 Revised	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	503499-630032	Citywide Strm Sewr Outfall Imps	-	-	165,000	-	-	-	-	165,000
	503499-630096	Detention Pond Maintenance	136,000	650,347	-	-	-	-	-	650,347
	503499-630150	Drainageway "A-1" Garfield/Cottonwood	-	942,519	-	-	-	-	-	942,519
	503499-660273	Storm Water Quality Master Plan	-	-	150,000	-	-	-	-	150,000
	503499-660287	Storm Water Quality Master Plan Capital	-	438,640	-	-	-	-	-	438,640
	503499-660096	Storm Sewer Maintenance	-	-	-	187,000	192,000	198,000	220,000	797,000
		Snow Plow Replacement (30%)	-	-	-	70,000	-	-	-	70,000
		Total Storm Water Utility Fund	136,000	2,031,506	315,000	257,000	192,000	198,000	220,000	3,213,506

Golf Course Fund

Request No.	Project Account	Project Description	2023 Budget	2023 Revised	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	520799-630168	Short Game Area Upgrade (50%)	5,000	5,000	36,250	-	-	-	-	41,250
	520799-630169	Practice Putting Green Enlargement (50%)	-	-	5,000	39,000	-	-	-	44,000
8	520799-630173	Parking Lot Improvements 20%	-	-	50,000	-	-	-	-	50,000
	520799-640001	Robotic Range Mower - Equipment Replacement	765,180	33,002	-	-	-	-	-	33,002
4	520799-640166	Used Golf Carryall and Range Picker	-	-	8,000	-	-	-	-	8,000
2	520799-650119	Range Servant/Select PI Hardware Software	-	-	8,600	-	-	-	-	8,600
		Total Golf Course Fund	770,180	38,002	107,850	39,000	-	-	-	184,852

Technology Management Fund

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

Fleet Management Fund

Request No.	Project Account	Project Description	2023 Budget	2023 Revised	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	603120-640000	Vehicle Replacement - Police	570,000	-	-	181,500	199,650	219,620	241,580	842,350
	603120-640000	Vehicle Replacement - Facilities		-	-	-	-	-	-	-
	603120-640000	Vehicle Replacement - Parks & Open Space		-	-	77,180	92,000	180,000	162,500	511,680
	603120-640000	Vehicle Replacement - Fleet Repair Truck		-	-	-	-	-	-	-
	603211-640000	Motor Vehicle/Road Equipment	-	375,450	165,000	-	-	-	-	540,450
	603312-640000	Motor Vehicle/Road Equipment	-	205,000	-	-	-	-	-	205,000
	603511-640000	Motor Vehicle/Road Equipment	-	443,101	99,750	-	-	-	-	542,851
	Future Year Req	Vehicle Replacement - Sign Truck	-	-	-	40,000	-	-	-	40,000
	Future Year Req	Vehicle Replacement - Snow Plow (50%)	-	-	-	175,000	-	-	-	175,000
	Future Year Req	Vehicle Replacement - Senior Van	-	-	-	-	105,000	-	-	105,000
		Total Fleet Management Fund	570,000	1,023,551	264,750	473,680	396,650	399,620	404,080	2,962,331

All Funds

	Fund Description	2023 Budget	2023 Revised	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned	6-Year Totals
	Open Space & Parks Fund	367,900	1,543,577	549,900	498,900	328,000	280,000	314,000	3,514,377
	Conservation Trust - Lottery Fund	400,000	415,000	300,000	240,000	550,000	300,000	300,000	2,105,000
	Cemetery Fund	10,000	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	25,000	150,000
	Historic Preservation Fund	-	60,850	-	-	-	-	-	60,850
	Recreation Fund	1,067,200	1,552,200	1,105,000	216,000	162,000	162,000	162,000	3,359,200
	Capital Projects Fund	15,926,760	20,477,447	20,445,583	10,189,900	9,658,130	7,229,650	6,848,860	74,849,570
	Recreation Center Construction Fund	-	60,915	-	-	-	-	-	60,915
	Water Utility Fund	6,403,400	8,358,976	14,152,500	3,848,000	2,457,000	2,197,000	2,592,000	33,605,476
	Wastewater Utility Fund	4,841,060	6,781,196	735,500	632,500	460,000	520,000	520,000	9,649,196
	Storm Water Utility Fund	136,000	2,031,506	315,000	257,000	192,000	198,000	220,000	3,213,506
	Golf Course Fund	770,180	38,002	107,850	39,000	-	-	-	184,852
	Technology Management Fund	105,000	105,000	75,000	75,000	75,000	75,000	75,000	480,000
	Fleet Management Fund	570,000	1,023,551	264,750	473,680	396,650	399,620	404,080	2,962,331
	Total for All Funds	30,622,500	42,483,220	38,086,083	16,504,980	14,313,780	11,396,270	11,470,940	134,255,273

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

Identification and Funding Source

Project Name: <u>PC Replacement Plan</u>		Submitted By: <u>Information Technology</u>	Version: _____
Program(s):	Sub-Program(s):	Funding Source(s):	Percent
<u>Administration & Support Services</u>	<u>Information Technology</u>	<u>Capital Projects Fund</u>	<u>100%</u>
			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	-	35,000	35,000	35,000	35,000	-	140,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	35,000	35,000	35,000	35,000	-	140,000
Grants or Other	-	-	-	-	-	-	-
Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

	Description & Proposed Funding:
	Equipment/Project Description: COL has a computer replacement plan serving 275 computers. However, there are approximately 375 computers dispersed across the city. Out of these, around 100 computers are not yet incorporated into the existing replacement plan and many of these are over 10 years old. The objective of this project is to bolster the current computer replacement strategy, ensuring that all computers supported by the city IT department undergo proper replacement every 4 years. We have some computers that are over 10 years old
	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:

A strong computer replacement plan is an essential component of effective IT management, helping the City of Louisville stay secure, and efficient in the ever-evolving technology landscape. Replacing computers on a regular schedule ensures that we, as an organization maintain a secure computing environment with the latest security patches and software updates which improves our security posture.

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: Range Servant / Select PI hardware software Submitted By: Parks & Recreation Version: 7/27/2023

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
<u>Recreation</u>	<u>Golf Course</u>	<u>Golf Course Fund</u>	<u>100%</u>
			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	-	8,600	-	-	-	-	8,600
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	8,600	-	-	-	-	8,600
Grants or Other							
Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

	Description & Proposed Funding:
(Map or Photo)	Equipment/Project Description: Hardware and software upgrade due to out of date hardware and software
	Project revenue or grants that will support the project and the impacts to the operating budget: Our driving range revenues average over \$ 150,000 per year
	Reference to Plan being implemented (i.e., Master Plan): Narrative ...

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

The current software and hardware are no longer supported by our vendor. Hardware replacement components are no longer produced. The software can interact with all the major POS systems. If we change POS providers the transition will be seamless.

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	
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Project Name: Council Chambers Broadcast/AV Upgrade

Submitted By: Administration

Version: 7/11/2023

Program(s):

Sub-Program(s):

Funding Source(s):

Percent

Administration & Support Services

City Clerk & Public Records

Capital Projects Fund

100%

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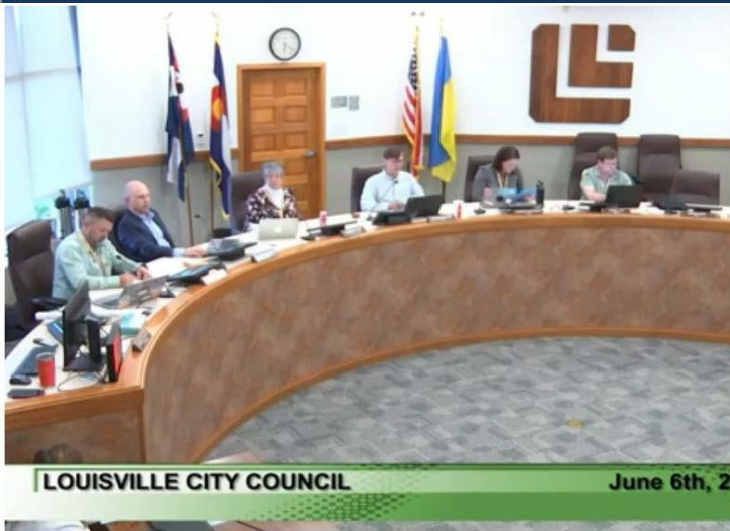
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100%

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	-	175,000	-	-	-	-	175,000
Contingency	-	-	-	-	-	-	-
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:	
The proposed project is a community-based research project that aims to explore the experiences of young people in the LGBTQ+ community who are experiencing homelessness. The project will involve conducting interviews with young people, conducting focus groups, and conducting a survey. The project will also involve providing support and resources to young people who are experiencing homelessness. The project is funded by the National Endowment for the Arts.	

Equipment/Project Description:	
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Upgrade/replacement of the broadcast and av system in Council Chambers.

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):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:	
The proposed project aligns with the program goals and key performance indicators (KPIs) of the Department of Health and Human Services (DHHS). The project aims to improve the health and well-being of the community, which is a primary goal of the DHHS. The project also aims to increase the efficiency and effectiveness of the health care system, which is a key performance indicator of the DHHS. The project is justified by the need for a comprehensive health care system that can meet the needs of the community. The project is also justified by the need for a health care system that is efficient and effective. The project is a key component of the DHHS's strategic plan and is essential for the achievement of its goals and KPIs.	

Much of the equipment used to broadcast/stream meetings is coming to end of life. To continue to broadcast and stream City Council and Planning Commission meetings without interruptions in service the equipment should be replaced in 2024.

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: USED Golf Car Carryall & Backup range picker Submitted By: Parks & Recreation Version: 7/27/2023

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
<u>Recreation</u>	<u>Golf Course</u>	<u>Golf Course Fund</u>	<u>100%</u>
			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

(Map or Photo)	Description & Proposed Funding:
	Equipment/Project Description: Replacing 2010 gas golf carryall with newer used vehicle that can serve multiple functions
	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): Narrative ...

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

Replacing a 2010 gas carryall that was abandoned by Western Golf at the time of the flood. The unit has been slowly deteriorating and is at least 6 years past its useful life expectancy. The recent breakdown of our primary range picking unit identified a need for a backup. This unit would serve multiple functions: transporting water to the golf course coolers three times per day, transporting picked range balls 3 to 4 times per day, transporting trash from the golf course daily, serving as back up range picker

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: Generators for Critical Facilities

Submitted By: Administration

Version: 7/12/2023

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	-	4,900,556	-	-	-	-	4,900,556
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	4,900,556	-	-	-	-	4,900,556
Grants or Other Off-Setting Revenue	-	3,675,417	-	-	-	-	3,675,417
Impact to Annual Maint/Operating Costs	-	5,000	5,000	5,000	5,000	5,000	25,000

Description and Justification

**Description & Proposed Funding:****Equipment/Project Description:**

The Recreation Center does not have a generator currently. The existing generator at the South Water Treatment Plant only runs on natural gas for limited time. The existing generator at the Police/Court Building can only run for a limited time and should be upgraded, as well.

Adding generators or replacing/upgrading existing generators at critical facilities will allow the City to maintain core services like water treatment/delivery, public safety operations and sheltering if faced with another disaster or emergency in the future. Additionally, installing battery backup will prevent any disruption to services while generators are conditioning during an incident. This solution will address problems across multiple sectors (community, economic, health and social, infrastructure and emergency management) to create maximum benefit.

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

The City has applied for funding through FEMA's Hazard Grant Mitigation Program, which will cover approx. 75% of the total project cost with the City covering the remaining 25%. A portion of the City's match may be covered through in-kind contributions and other disaster funding.

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

Boulder Hazard Mitigation Plan

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

The goals of the Administration & Support Services program includes ensuring a responsive, efficient and effective governance, administration and support by the City. The Facilities sub-program also identifies the objective of providing and managing facilities that maintain efficient and effective operations. Installing and upgrading generators at critical facilities is integral to maintaining core services and avoiding any disruption to water treatment/delivery, public safety, shelter, etc. in the event of a disaster or power outage.

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Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	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	30,000	-	-	90,000
Contingency		-		-	-	-	-
Total Costs (Gross)	-					-	90,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-			-	

[illegible]

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):
Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:	
1	1. Program Goal: Increase the number of students completing the program. 2. Sub-Program Goal: Increase the number of students completing the program. 3. Key Performance Indicator: Increase the number of students completing the program.

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: <u>Park Signage Replacement</u>		Submitted By: <u>Parks & Recreation</u>	Version: _____
Program(s):	Sub-Program(s):	Funding Source(s):	Percent
<u>Parks</u>	<u>Parks</u>	<u>Capital Projects Fund</u>	<u>100%</u>
	<u>Streetscapes</u>		
			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	-	8,000	-	-	-	-	8,000
Other Prof Services	-	-	-	-	-	-	-
Construction	-	10,000	10,000	10,000	10,000	-	40,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	18,000	10,000	10,000	10,000	-	48,000
Grants or Other							
Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-			-	

Description and Justification

	Description & Proposed Funding: Equipment/Project Description: Nearly all of the City's park entrance signs are in need of updating. Most of these signs are made of wood. Many have weathered in the elements and all are simplistic when compared to current park sign industry standards. The Land Management Department proposes to initiate a program to adopted a new standard for park signs and begin the replacement of existing park signs using this standard. 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. Project will reduce operational repairs. Reference to Plan being implemented (i.e., Master Plan): Narrative ...
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Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

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: <u>Parking Lot improvements</u>		Submitted By: <u>Parks & Recreation</u>	Version: _____
Program(s):	Sub-Program(s):	Funding Source(s):	Percent
<u>Parks</u>	<u>Maintenance & Management</u>	<u>Capital Projects Fund</u>	<u>60%</u>
<u>Recreation</u>	<u>Recreation Center Management</u>	<u>Recreation Center Fund</u>	<u>20%</u>
<u>Recreation</u>	<u>Golf Course</u>	<u>Golf Course Fund</u>	<u>20%</u>
			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	-	250,000	-	-	-	-	250,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	-	-	-	-	-	250,000
Grants or Other	-	-	-	-	-	-	-
Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

(Map or Photo)	Description & Proposed Funding:
	Equipment/Project Description: Community Park, Cottonwood Park, Coal Creek Golf Course & Louisville Rec. & Senior Center need parking lot improvements ranging from striping to full mill/overlay work. PROS would like to lead this project as a full-scope with a set budget line for all relevant locations.
	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. Project will reduce operational repairs.
	Reference to Plan being implemented (i.e., Master Plan): Narrative ...

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

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Department Priority Ranking: _____

Request Number: (Finance Use)

Identification and Funding Source	
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Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Capital Projects Fund	100%
			100%

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
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency		-		-	-	-	-
Total Costs (Gross)	-		-	-	-	-	6,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-					

	<table border="1"> <tr> <th data-bbox="833 1077 1524 1110">Description & Proposed Funding:</th> </tr> <tr> <td data-bbox="833 1110 1524 1375"> Equipment/Project Description: Reaplacement of Community Park Splash pad as the piping as aged out and repairs are increasing yearly for the feature. </td> </tr> <tr> <td data-bbox="833 1375 1524 1602"> 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. Project will reduce operational repairs. </td> </tr> <tr> <td data-bbox="833 1602 1524 1665"> Reference to Plan being implemented (i.e., Master Plan): Narrative ... </td> </tr> </table>	Description & Proposed Funding:	Equipment/Project Description: Reaplacement of Community Park Splash pad as the piping as aged out and repairs are increasing yearly for the feature.	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. Project will reduce operational repairs.	Reference to Plan being implemented (i.e., Master Plan): Narrative ...
Description & Proposed Funding:					
Equipment/Project Description: Reaplacement of Community Park Splash pad as the piping as aged out and repairs are increasing yearly for the feature.					
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. Project will reduce operational repairs.					
Reference to Plan being implemented (i.e., Master Plan): Narrative ...					

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9

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

Identification and Funding Source

Project Name: <u>Sports Compelx Light</u>		Submitted By: <u>Parks & Recreation</u>	Version: _____
Program(s):	Sub-Program(s):	Funding Source(s):	Percent
<u>Parks</u>	<u>Parks</u>	<u>Capital Projects Fund</u>	<u>100%</u>
	<u>Sustainability</u>		
			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	-	-	-	500,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	-	-	-	-	-	500,000
Grants or Other	-	-	-	-	-	-	-
Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

	Description & Proposed Funding: Equipment/Project Description: Replace Sports Complex Lighting with LED efficient lighting that supports the dark skies initiative and provide reduce electrical needs. Project revenue or grants that will support the project and the impacts to the operating budget: Xcel and Musco lighting grants to offset project Reference to Plan being implemented (i.e., Master Plan): Narrative ...
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Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

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: <u>Sports infield resurfacing</u>		Submitted By: <u>Parks & Recreation</u>	Version: _____
Program(s):	Sub-Program(s):	Funding Source(s):	Percent
<u>Parks</u>	<u>Parks</u>	<u>Capital Projects Fund</u>	<u>100%</u>
			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	-	-	75,000	75,000	75,000	-	225,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	-	-	-	-	-	225,000
Grants or Other	-	-	-	-	-	-	-
Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	5,000	5,000	5,000	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Contractor re-lazer grade/ level infields and add 2-3 "of new infield material. Balance 2 field per year as budget allows

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. Project will reduce operational repairs.

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

Narrative ...



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

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: <u>Community Entry Landscape Improvements</u>		Submitted By: <u>Parks & Recreation</u>	Version: _____
Program(s):	Sub-Program(s):	Funding Source(s):	Percent
<u>Transportation</u>	<u>Streetscapes</u>	<u>Capital Projects Fund</u>	<u>100%</u>
			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	-	18,000	18,000	18,000	18,000	18,000	90,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	18,000	18,000	18,000	18,000	18,000	90,000
Grants or Other							
Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-						

Description and Justification

  	Description & Proposed Funding: Equipment/Project Description: This CIP request is to support safety surfacing replacements throughout parks. These areas include Playground, dog parks (community), and crusher fine surfacing. Providing safe surfaces allows for all community members to enjoy. 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 budget will need to increase. Reference to Plan being implemented (i.e., Master Plan): Narrative ...
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Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

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- Cenntennial and Mision C Submitted By: Parks & Recreation Version: _____

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
<u>Parks</u>	<u>Parks</u>	<u>Capital Projects Fund</u>	<u>100%</u>
	<u>Adult Activities</u>		
			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	-	20,000	-	-	-	-	20,000
Other Prof Services	-	235,000	250,000	-	-	-	485,000
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	255,000	250,000	-	-	-	505,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	5,000	5,000	-	10,000

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:
Remove and replace Centennial east courts (2) in 2024 including new fencing. Possible design assessment to install 2 additional courts to Westside. More discussion and planning needs to occur for Mission Green.

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. Project will reduce operational repairs.

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

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

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: <u>Tree Inventory Software</u>		Submitted By: <u>Parks & Recreation</u>	Version: _____
Program(s):	Sub-Program(s):	Funding Source(s):	Percent
<u>Parks</u>	<u>Parks</u>	<u>Capital Projects Fund</u>	<u>50%</u>
	<u>Streetscapes</u>		<u>50%</u>
			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	-	2,000	-	-	-	-	2,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	2,000	-	-	-	-	2,000
Grants or Other	-	-	-	-	-	-	-
Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	3,000	3,000	3,000	3,000	3,000	15,000

Description and Justification



Description & Proposed Funding:
Equipment/Project Description: Create an inventory of urban tree canopy with a tree assessment rating. The data would be used to create an Urban Forestry plan to better support the Forestry maintenance and operations program. Initial starting costs then yearly costs are the 3 year subscription (cost \$9,000) and purchase of 2 tablets for staff. The software review and connection to current GIS mapping approved by Information Technology Department. This is the same software that the City of Boulder is currently using for the Urban Tree Management.
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. Project will reduce operational repairs.
Reference to Plan being implemented (i.e., Master Plan): Narrative ...

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

Department Priority Ranking:

Request Number: (Finance Use)

Identification and Funding Source	
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Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Snow & Ice Removal	Capital Projects Fund	100%
			100%

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	-	9,637	-	-	-	-	9,637
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	9,637	-	-	-	-	9,637
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

	<table border="1"> <thead> <tr> <th data-bbox="836 1075 1529 1106">Description & Proposed Funding:</th> </tr> </thead> <tbody> <tr> <td data-bbox="836 1106 1529 1371"> Equipment/Project Description: In 2022 we purchased a Ventrac with accessories for use during the summer and winter. With the snowblower attached it is necessary to have the unit with a cab so the operator does not get covered with snow and debris. </td> </tr> <tr> <td data-bbox="836 1371 1529 1600"> Project revenue or grants that will support the project and the impacts to the operating budget: </td> </tr> <tr> <td data-bbox="836 1600 1529 1665"> Reference to Plan being implemented (i.e., Master Plan): Narrative ... </td> </tr> </tbody> </table>	Description & Proposed Funding:	Equipment/Project Description: In 2022 we purchased a Ventrac with accessories for use during the summer and winter. With the snowblower attached it is necessary to have the unit with a cab so the operator does not get covered with snow and debris.	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): Narrative ...
Description & Proposed Funding:					
Equipment/Project Description: In 2022 we purchased a Ventrac with accessories for use during the summer and winter. With the snowblower attached it is necessary to have the unit with a cab so the operator does not get covered with snow and debris.					
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): Narrative ...					

We purchased the Ventrac and snowblower attachment not sure how useful the snowblower would be for snow removal. It has turned out to operate better than expected and helped move large snow accumulations on sidewalks during significant snow events. Now we would like to put a cab on the Ventrac to protect the operator from snow and debris.

15

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

Identification and Funding Source	
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99	100

Project Name: Library Meeting Room A/V Replacement

Submitted By: Library & Museum

Version:

Program(s):

Sub-Program(s):

Funding Source(s):

Percent

Cultural Services

Library Services

Capital Projects Fund

100%

[illegible]

[illegible]

11/11/2011

10/1/2010

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	-	60,000	-	-	-	-	60,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	60,000	-	-	-	-	60,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

(Map or Photo)

Description & Proposed Funding:	
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Equipment/Project Description:	
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The A/V system in the Library Meeting Room is very old and finally just stopped working as it should. While there is a workaround, it's not ideal and should be considered temporary. The entire system needs to be replaced.

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 proposed project aligns with the program goals and key performance indicators (KPIs) of the Department of Health and Human Services (DHHS). The project aims to improve the health and well-being of the community, which is a primary goal of the DHHS. The project also aims to increase the efficiency and effectiveness of the health care system, which is a key performance indicator of the DHHS. The project is justified by the need for a comprehensive health care system that can meet the needs of the community. The project is also justified by the need for a health care system that is efficient and effective. The project is also justified by the need for a health care system that is accessible and affordable. The project is aligned with the program goals and key performance indicators (KPIs) of the Department of Health and Human Services (DHHS). The project aims to improve the health and well-being of the community, which is a primary goal of the DHHS. The project also aims to increase the efficiency and effectiveness of the health care system, which is a key performance indicator of the DHHS.	

This project will support the City's value of excellence and the Critical Success Factors of "Quality Programs and Amenities" and "Supportive Technology." One of the Library's strategic priorities is to "Create gathering opportunities for community members to interact, learn and share experiences with each other and with local business people, artists, entertainers, and educators." Functional and intuitive A/V is an important driver of this priority.

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: <u>Community Service Officer Vehicle</u>		Submitted By: <u>Planning/Building Safety</u>	Version: <u>8.4.2023</u>
Program(s):	Sub-Program(s):	Funding Source(s):	Percent
<u>Community Design</u>	<u>Community Design</u>	<u>Capital Projects Fund</u>	<u>100%</u>
			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	-	50,000	-	-	-	-	50,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	50,000	-	-	-	-	50,000
Grants or Other	-	-	-	-	-	-	-
Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

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

Identification and Funding Source

Project Name: City Services Security Camera Refresh

Submitted By: Information Technology

Version:

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	-	25,000	-	-	-	-	25,000
Other Equip/Project Costs	-	23,000	-	-	-	-	23,000
Capital Equipment Purch	-	53,000	-	-	-	-	53,000
Contingency (20%)	-	20,000	-	-	-	-	20,000
Total Costs (Gross)	-	121,000	-	-	-	-	121,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

**Description & Proposed Funding:****Equipment/Project Description:**

This project is to replace, remove, and add cameras for the City Services Building. This project will include boring, cabling for ethernet and fiber, and electrical contractors as well as the purchase of all cameras.

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:

In late 2021, The Louisville Police Department toured the City Service Facility and provided a CEPTED report with recommended security improvements. Adding cameras in these new locations will increase surveillance points in the building to help further protect City Assets. In 2022, City Services experienced several security incidents, which prompted further discussion on security needs for the facility. City Services would like to implement the recommendations the Police Department provided and use this as an opportunity to replace old cameras at the same time. In addition we would like to use this replacement as a starting point for planning replacement of cameras and associated security systems at this site every 5-7 years as needed by saving funds annually for this purpose.

Department Priority Ranking:

Request Number: (Finance Use)