

2017-2018 BIENNIAL OPERATING & CAPITAL BUDGET

SUPPLEMENTAL BUDGET REPORT



County Road Bridge
September 2013



County Road Bridge
October 2016

CITY OF LOUISVILLE, COLORADO



City *of*
Louisville

COLORADO • SINCE 1878

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December 13, 2017

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

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

I am pleased to present the 2018 Operating & Capital Budget and the 2017-2021 Five-Year Capital Improvements Plan.

The City Council approved a 2017-2018 Biennial Budget on November 15, 2016. However, due to the City's Charter requirements, only the 2017 portion of the Biennial Budget was formally adopted and appropriated. A new Operating & Capital Budget for 2018 was presented to City Council at its regular meeting on September 26, 2017. Based on discussions at that meeting, at special budget meetings, and at a public hearing held on October 10, City Council formally adopted the 2018 budget on November 6, 2017.

A comprehensive 2017-2018 Biennial Operating & Capital Budget document was published in January 2017. This current document is meant only to supplement the previously published document by presenting the updated budget amounts and the Key Performance Indicators.

Included within this introductory letter are:

- Revenue projections and assumptions for 2017 through 2021;
- Operating expenditure estimates and targets for 2017 through 2021;
- An update to the 2017-2021 Capital Improvements Plan;
- A discussion of transfers between funds; and
- Individual fund forecasts generated by the new Long-Term Financial Model.

REVENUE PROJECTIONS & ASSUMPTIONS

The following table summarizes the updated revenue projections for 2017 and 2018 that were incorporated into the 2018 Operating & Capital Budget and the 2019 - 2021 used in the 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 the revenue generated at the Recreation Center and Golf Course are based on forecasts by the Parks & Recreation Department. Projections

for Solid Waste & Recycling Fees are based on forecasts by the Public Works Department. All remaining projections are based on the Finance Department's forecasts using simple trend analysis.

| Summary of Revenue Assumptions for Major Revenue Sources 2016 - 2021 | | | | | | | | | | | | |
|---|------------|------------|------------|------------|------------|------------|-------------------|--------|--------|--------|--------|--------|
| Revenue Category | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | Percent of Change | | | | | |
| | Actual | Estimate | Rec Bdgt | Projection | Projection | Projection | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| Taxes: | | | | | | | | | | | | |
| Sales Tax | 12,896,098 | 14,185,700 | 15,163,780 | 15,618,690 | 16,087,250 | 16,569,870 | 6.3% | 10.0% | 6.9% | 3.0% | 3.0% | 3.0% |
| Property Tax | 3,559,536 | 3,621,628 | 5,628,660 | 5,115,280 | 5,487,160 | 5,521,490 | 16.3% | 1.7% | 55.4% | -9.1% | 7.3% | 0.6% |
| Use Tax - Consumer | 1,847,243 | 1,874,950 | 1,994,410 | 2,034,310 | 2,074,990 | 2,116,490 | 27.4% | 1.5% | 6.4% | 2.0% | 2.0% | 2.0% |
| Use Tax - Building Materials | 2,000,821 | 1,500,610 | 1,608,720 | 888,010 | 695,310 | 400,490 | 26.7% | -25.0% | 7.2% | -44.8% | -21.7% | -42.4% |
| Use Tax - Auto | 1,357,306 | 1,452,320 | 1,584,330 | 1,623,940 | 1,672,660 | 1,722,830 | -1.1% | 7.0% | 9.1% | 2.5% | 3.0% | 3.0% |
| Franchise Taxes | 1,057,233 | 1,116,250 | 1,123,230 | 1,130,400 | 1,137,770 | 1,145,340 | -2.2% | 5.6% | 0.6% | 0.6% | 0.7% | 0.7% |
| Lodging Tax | 500,223 | 510,230 | 520,430 | 530,840 | 541,460 | 552,290 | 6.5% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% |
| Specific Ownership Tax | 191,644 | 198,350 | 203,310 | 208,390 | 214,640 | 221,080 | 10.2% | 3.5% | 2.5% | 2.5% | 3.0% | 3.0% |
| Licenses & Permits: | | | | | | | | | | | | |
| Construction Permits | 1,564,367 | 1,048,130 | 786,100 | 611,590 | 469,090 | 364,480 | 60.3% | -33.0% | -25.0% | -22.2% | -23.3% | -22.3% |
| Minor Building-Related Permits | 406,374 | 264,140 | 299,800 | 305,800 | 311,920 | 318,160 | 40.3% | -35.0% | 13.5% | 2.0% | 2.0% | 2.0% |
| Intergovernmental Revenue: | | | | | | | | | | | | |
| Highway Users Tax | 626,946 | 639,490 | 645,880 | 652,340 | 658,860 | 665,450 | 0.0% | 2.0% | 1.0% | 1.0% | 1.0% | 1.0% |
| State Lottery | 223,514 | 201,160 | 201,160 | 201,160 | 201,160 | 201,160 | 19.3% | -10.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Marijuana Tax | 113,192 | 152,810 | 175,730 | 193,300 | 212,630 | 233,890 | 65.1% | 35.0% | 15.0% | 10.0% | 10.0% | 10.0% |
| Charges for Services: | | | | | | | | | | | | |
| Water User Fees | 5,885,924 | 6,010,810 | 6,089,240 | 6,248,780 | 6,432,830 | 6,622,410 | 25.1% | 2.1% | 1.3% | 2.6% | 2.9% | 2.9% |
| Water Tap Fees | 7,089,743 | 4,349,700 | 5,497,220 | 1,576,030 | 1,098,700 | 84,900 | 153.3% | -38.6% | 26.4% | -71.3% | -30.3% | -92.3% |
| Wastewater User Fees | 2,999,685 | 3,306,200 | 3,436,190 | 3,641,320 | 3,858,740 | 4,102,280 | 11.4% | 10.2% | 3.9% | 6.0% | 6.0% | 6.3% |
| Wastewater Tap Fees | 1,376,709 | 1,152,290 | 569,580 | 173,820 | 32,800 | 32,800 | 260.7% | -16.3% | -50.6% | -69.5% | -81.1% | 0.0% |
| Storm Water User Fees | 693,809 | 728,280 | 762,240 | 815,530 | 855,940 | 890,140 | -1.3% | 5.0% | 4.7% | 7.0% | 5.0% | 4.0% |
| Solid Waste User Fees | 1,399,199 | 1,438,290 | 1,478,480 | 1,519,790 | 1,562,250 | 1,605,900 | 0.3% | 2.8% | 2.8% | 2.8% | 2.8% | 2.8% |
| Recreation Center Fees | 1,952,396 | 1,931,430 | 1,674,910 | 2,083,650 | 2,122,830 | 2,155,500 | 2.8% | -1.1% | -13.3% | 24.4% | 1.9% | 1.5% |
| Golf Course User Fees | 1,422,245 | 1,601,920 | 1,666,620 | 1,685,700 | 1,721,800 | 1,741,650 | 85.7% | 12.6% | 4.0% | 1.1% | 2.1% | 1.2% |
| Developer Impact Fees | 1,517,611 | 620,720 | 1,237,930 | 560,070 | 84,810 | 42,090 | 42.8% | -59.1% | 99.4% | -54.8% | -84.9% | -50.4% |
| Fines & Forfeitures: | | | | | | | | | | | | |
| Court Fines | 166,668 | 175,000 | 180,250 | 185,660 | 189,370 | 193,160 | 29.2% | 5.0% | 3.0% | 3.0% | 2.0% | 2.0% |

Highlighted categories include impacts from new Recreation Center sales tax, effective 2018.

As noted in the preceding table, the 2018 increases in sales and use tax revenue include the impacts from the new 0.15% Recreation Center tax, which will become effective on January 1, 2018. This is a General Fund revenue source, but restricted to “operating and maintaining the Louisville Recreation/Senior Center and pool facilities at Memory Square Park.”

This new tax is projected to generate approximately \$860,000 of sales and use tax revenue in 2018. Since the Recreation Center upgrades will not be completed until late in 2018, only \$250,000 is included in 2018 for *additional* operating and maintenance costs.

Assessed Valuation, Projected Mil Levy, & Property Tax Revenue

At the November 6, 2017 City Council Meeting, the Council approved a budget and appropriated funds for the 2018 calendar year. The Council would have also levied 2017 property taxes (for collection in 2018) at the meeting, but deferred that resolution until after the final assessed valuation was certified by the Boulder County Assessor. This allowed a more precise mill levy for the final debt service

payment on the 2004 General Obligation Library Bonds and for the initial debt service payment on the 2017 General Obligation Recreation Center Bonds.

The City’s 2017 net assessed valuation has been certified at \$639,643,203. This is approximately \$7.2 million, or 1%, less than the *preliminary* assessed value that Council worked with during the 2018 budget process. However, it is still nearly a 17% increase over the 2016 net assessed valuation.

The City’s *net* assessed valuation refers to its gross assessed valuation less the incremental assessed valuation captured by the Urban Revitalization District. The District’s incremental assessed valuation has been certified at \$14,952,825. The District’s property tax revenue is determined by the overlapping mil levies applied to its incremental assessed valuation. For the 2016 levy year (2017 collection year) the District’s overlapping levies amounted to approximately 88 mils.

Based on the City’s final assessed valuation and the funds required for debt service in 2018, staff is recommending a total 2017 mil levy, for collection in 2018, of 8.869 mils, as summarized in the following table.

| | 2016 [1] | 2017 [1] |
|--|-----------------|-----------------|
| General Levy | 5.184 | 5.184 |
| Library Bonds Debt Service Levy | 1.526 | 0.900 |
| Rec Center Bonds Debt Service Levy | - | 2.785 |
| Total City of Louisville Mil Levy | 6.710 | 8.869 |

[1] Levy Year

The 2017 levy for the General Obligation Library Bonds (0.900 mils) will be the last levy required for this issue.

OPERATING EXPENDITURE ESTIMATES & TARGETS

The next table summarizes the operational expenditure estimates for 2017 and 2018 that have been incorporated into the 2018 Operating & Capital Budget and the 2019 - 2021 used in the Long-Term Financial Plan.

**Summary of Expenditure Targets for Major Expenditure Categories
2016 - 2021**

| Expenditure Category | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | Percent of Change | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|--------------|-------------|-------------|-------------|--|
| | Actual | Estimate | Rec Bdgt | Projection | Projection | Projection | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
| Salaries & Wages: | | | | | | | | | | | | | |
| Regular Wages | 11,599,845 | 12,548,161 | 13,203,870 | 13,864,080 | 14,557,290 | 15,285,160 | 9.6% | 8.2% | 5.2% | 5.0% | 5.0% | 5.0% | |
| Variable & Seasonal Wages | 1,398,911 | 1,674,948 | 1,585,500 | 1,664,790 | 1,748,040 | 1,835,450 | 10.9% | 19.7% | -5.3% | 5.0% | 5.0% | 5.0% | |
| Overtime | 417,369 | 427,561 | 401,850 | 409,850 | 418,000 | 426,330 | 4.6% | 2.4% | -6.0% | 2.0% | 2.0% | 2.0% | |
| Employee Benefits: | | | | | | | | | | | | | |
| Employee Insurance | 1,703,320 | 2,017,698 | 2,139,880 | 2,289,680 | 2,449,870 | 2,621,290 | 1.9% | 18.5% | 6.1% | 7.0% | 7.0% | 7.0% | |
| FICA Expense | 985,552 | 1,054,711 | 1,105,230 | 1,219,440 | 1,279,490 | 1,342,470 | 9.6% | 7.0% | 4.8% | 10.3% | 4.9% | 4.9% | |
| Retirement Contribution | 673,944 | 729,069 | 765,960 | 782,750 | 821,240 | 861,610 | 8.7% | 8.2% | 5.1% | 2.2% | 4.9% | 4.9% | |
| Workers Compensation | 176,337 | 197,155 | 175,220 | 175,220 | 175,220 | 175,220 | 0.1% | 11.8% | -11.1% | 0.0% | 0.0% | 0.0% | |
| All Employee Compensation | 16,989,484 | 18,660,229 | 19,382,690 | 20,410,990 | 21,454,330 | 22,552,710 | 8.9% | 9.8% | 3.9% | 5.3% | 5.1% | 5.1% | |
| Supplies: | | | | | | | | | | | | | |
| Chemicals | 281,465 | 378,150 | 392,410 | 408,110 | 424,420 | 441,390 | -1.2% | 34.4% | 3.8% | 4.0% | 4.0% | 4.0% | |
| Vehicle Maintenance Supplies | 161,280 | 310,975 | 319,760 | 332,560 | 345,870 | 359,720 | -10.9% | 92.8% | 2.8% | 4.0% | 4.0% | 4.0% | |
| Street Supplies | 158,163 | 204,875 | 216,890 | 229,910 | 243,710 | 258,340 | -5.9% | 29.5% | 5.9% | 6.0% | 6.0% | 6.0% | |
| Uniforms & Clothing | 102,372 | 121,420 | 121,410 | 126,250 | 131,290 | 136,540 | 23.2% | 18.6% | 0.0% | 4.0% | 4.0% | 4.0% | |
| Library Books & Media | 77,160 | 84,120 | 87,410 | 89,160 | 90,940 | 92,770 | 6.0% | 9.0% | 3.9% | 2.0% | 2.0% | 2.0% | |
| All Supplies | 1,535,712 | 1,975,088 | 1,929,990 | 2,017,530 | 2,109,030 | 2,204,910 | 8.0% | 28.6% | -2.3% | 4.5% | 4.5% | 4.5% | |
| Purchased/Contracted Services: | | | | | | | | | | | | | |
| Professional Services | 2,344,308 | 3,299,833 | 2,936,860 | 3,081,530 | 3,235,060 | 3,396,210 | 19.6% | 40.8% | -11.0% | 4.9% | 5.0% | 5.0% | |
| Utilities | 1,655,992 | 1,785,994 | 2,112,880 | 2,281,880 | 2,464,430 | 2,661,570 | 11.0% | 7.9% | 18.3% | 8.0% | 8.0% | 8.0% | |
| Solid Waste Hauling | 1,406,068 | 1,445,350 | 1,485,740 | 1,527,250 | 1,569,920 | 1,613,780 | 0.4% | 2.8% | 2.8% | 2.8% | 2.8% | 2.8% | |
| Parts, Repairs, & Maintenance | 927,772 | 1,767,096 | 1,167,280 | 1,225,660 | 1,286,810 | 1,351,210 | 8.9% | 90.5% | -33.9% | 5.0% | 5.0% | 5.0% | |
| Legal Services | 441,525 | 500,720 | 497,500 | 507,450 | 517,600 | 527,960 | -0.5% | 13.4% | -0.6% | 2.0% | 2.0% | 2.0% | |
| Insurance Premiums & Deductibles | 395,422 | 453,421 | 437,080 | 467,670 | 500,410 | 535,430 | 11.5% | 14.7% | -3.6% | 7.0% | 7.0% | 7.0% | |
| Boulder Dispatch Services | 296,277 | 296,277 | 301,820 | 307,860 | 314,020 | 320,300 | 0.0% | 0.0% | 1.9% | 2.0% | 2.0% | 2.0% | |
| All Purchased/Contracted Services | 9,010,672 | 11,598,324 | 10,984,760 | 11,527,820 | 12,103,350 | 12,711,620 | 8.8% | 28.7% | -5.3% | 4.9% | 5.0% | 5.0% | |

2018 Wage & Benefit Projections

The 2018 wage and benefit projections have been developed by Finance and Human Resources staff using the Tyler-Munis projection tool. These projections have been used to project 2018 wages and benefits in the 2018 Operating & Capital Budget and are the basis for projecting wages and benefits in the Long-Term Financial Plan.

Some of the assumptions/elements included in the latest wage and benefit projections for 2018, which were not included in the initial wage and benefit projections for 2018, include:

- New Positions:
 - Accounting Manager
 - Ranger/Naturalist
 - Permit Technician
 - Sustainability Specialist – continued into 2018
 - Engineering Intern – approved in 2017, but was not budgeted
 - Increase in two part-time, non-benefitted Library positions to 30 hour/week benefitted positions
 - Increase in part-time, non-benefitted Meal Site Coordinator position to 30 hour/ week benefitted position

- Increase in part-time, non-benefitted Human Resource Associate position to 35 hour/week benefitted position
- One new Police Officer position that was approved by the City Manager during 2017 as an advanced hire has been extended into 2018.
- Change in staffing for Golf Course Maintenance – converted 6,240 hours of seasonal hours to four nine-month full-time benefitted positions.
- Replaced one, full-time, benefitted Administrative Assistant position in Parks & Recreation with two part-time, non-benefitted, Administrative Assistant positions allocated to Parks and Golf Course. This change was completed in 2017 and is carried over to 2018.
- Reallocation of wage and benefit costs in the Solid Waste & Recycling Fund reflecting changes in director allocations and Parks branch recycling allocations.
- Other inclusions:
 - Market salary adjustments using Boulder County cities
 - 4% merit wage adjustments
 - Council wage adjustments
 - 3.8% increase in health care costs

Other Operational Items Added to Original 2018 Biennial Budget

The following table summarizes some of the other operating expenditure additions to the original 2018 Biennial Budget that are now included in the Revised Recommended Operating & Capital Budget for 2018. This table includes the changes in titles and/or accounts proposed for certain projects at the October 17, 2017 budget hearing.

| Division Description | Additional Budget | Notes/Comments |
|----------------------------------|-------------------|---|
| City Manager | 50,000 | Broadband Study |
| Economic Development | 21,400 | BNSF Parking Lease |
| Tax Administration | 2,000 | Additional LaserFiche License |
| Patrol & Investigations | 35,000 | Annual Operating Cost of New RMS System |
| Patrol & Investigations | 24,600 | Annual Operating Cost of New Body Cameras |
| Engineering | 125,000 | Transportation Master Plan |
| Street Maintenance | 70,900 | Professional Services - Traffic Signals |
| Recreation Center (multiple) | 250,000 | Recreation Center Operations & Maintenance |
| Sustainability | 40,000 | My Ride/Transit Promotions |
| Sustainability | 50,000 | Energy Updates at Police Department |
| Community Design | 6,000 | Training for Planning Commission |
| Community Design | 30,000 | IDDSG Update |
| Library Services | 4,700 | Annual Subscription to Lynda.com |
| Parks Admin & Operations | 6,000 | Landscape Maintenance |
| Historic Preservation Incentives | 200,020 | Contribution to Recreation Center Project |
| Library Debt Service | 26,200 | Final Principal/Interest on Library Bonds |
| Water Plant Operations | 13,500 | Laboratory Operating Supplies |
| Raw Water Operations | 52,500 | Watershed Protection Plan |
| Water Distribution | 65,000 | Meter Pits and Meters |
| Water Distribution | 42,000 | Water Loss Audit |
| WWTP Building Maintenance | 75,000 | Electric Utility Service |
| Solid Waste & Recycling Admin | 65,030 | Total Operation Increases from Public Works |
| | <u>1,254,850</u> | |

2018 – 2021 CAPITAL IMPROVEMENTS PLAN UPDATE

Since the 2017-2018 Biennial Budget was originally adopted in November 2016, staff has continuously updated the 2017-2021 Capital Improvements Plan (C-I-P) based on the latest input from departments on project timelines, new cost estimates, new projects, and cancelled projects.

Included within this document is a new C-I-P Summary Table that includes the latest adjustments and represents the amended C-I-P. Please note that C-I-P Summary Table *does not* include the Recreation Center & Memory Square Improvement Project. This project is discussed in a separate section later in the document.

The table below summarizes the projects that have been added to the 2018 C-I-P, since adoption of the Biennial Budget in November 2016.

| Project Description | Additional Budget | Funding Source |
|-------------------------------------|--------------------------|-----------------------|
| Miners' Cabins Relocation | 223,000 | Historic Preservation |
| Electric Vehicle Charging Station | 8,000 | Capital Projects Fund |
| Furniture & Fixtures - Planning | 19,500 | Capital Projects Fund |
| Lucity Software | 100,000 | Various Funds |
| Library Building Improvements | 110,000 | Capital Projects Fund |
| Museum Campus Building Improvements | 59,350 | Capital Projects Fund |
| Steinbaugh Pavilion Improvements | 25,000 | Capital Projects Fund |
| Downtown Surface Prkg Expansion | 100,000 | Capital Projects Fund |
| Downtown Patios | 100,000 | Capital Projects Fund |
| SWSP Eastern Pump Station Improv | 11,000 | Water Fund |
| | <u>755,850</u> | |

Projects that were approved in the 2017-2018 Biennial Budget, but are now completely removed from the 2018 C-I-P, are shown in the following table.

| Project Description | Deleted Budget | Funding Source |
|-------------------------------------|-------------------------|------------------------------|
| Porta Toilet Enclosures | 38,000 | Open Space & Parks Fund |
| Trail Projects | 157,000 | Open Space & Parks Fund |
| Playgrounds | 280,000 | Conservation Trust - Lottery |
| Improvements at Cmty Dog Park (40%) | 62,500 | Conservation Trust - Lottery |
| Park Landscape Renovations | 117,000 | Conservation Trust - Lottery |
| Kaylix Avenue Extension North | 50,000 | Capital Projects Fund |
| Kaylix Avenue Extension South | 50,000 | Capital Projects Fund |
| Median Improvements | 137,500 | Capital Projects Fund |
| SCWTP Drying Bed Rehab | 174,250 | Water Utility Fund |
| WTP Floc/Sed Basin Covers | 893,030 | Water Utility Fund |
| | <u>1,959,280</u> | |

Except for the two Water Utility Fund projects, these projects have been removed to help fund the shortfall in the Recreation Center construction project. Appropriations related to these projects have been reclassified to transfer additional funds to the Recreation Center Construction Fund from the General Fund, Conservation Trust – Lottery Fund, and Capital Projects Fund.

The 2017 Wayfinding Project and Wayfinding – McCaslin & Centennial Valley Project were also removed from the Capital Projects Fund to help support the 2018 transfers to the Recreation Center Construction Fund.

Funding for Recreation Center Project Shortfall

The 2018 Operating & Capital Budget includes the recommendations made at the September 26 Budget Presentation and at the October 17 Public Hearing for funding the shortfall in the Recreation Center Project.

This funding plan that was included in the 2018 adopted budget is summarized in the following sources and uses table.

| | 2016 Actual | 2017 Estimate | 2018 Estimate | Total |
|--------------------------------------|----------------|-------------------|-------------------|-------------------|
| Sources of Funds: | | | | |
| Bond Proceeds | - | 28,499,690 | - | 28,499,690 |
| Interest Earnings | - | 150,000 | 100,000 | 250,000 |
| DOLA Grant | - | - | 500,000 | 500,000 |
| Historic Preservation Grant | - | - | 220,020 | 220,020 |
| Transfers from General Fund | - | - | 1,250,000 | 1,250,000 |
| Transfers from Lottery Fund | - | - | 459,500 | 459,500 |
| Transfers from Capital Projects Fund | - | - | 395,100 | 395,100 |
| Total Sources of Funds | - | 28,649,690 | 2,924,620 | 31,574,310 |
| Uses of Funds: | | | | |
| Banking Services | - | 400 | 750 | 1,150 |
| Bond Issuance Costs | - | 200,000 | - | 200,000 |
| Rec Center Design | 73,121 | 1,293,320 | - | 1,366,441 |
| Rec Center Construction Mgmt | 20,125 | 260,630 | - | 280,755 |
| Rec Center Construction | - | 3,736,280 | 25,989,650 | 29,725,930 |
| Total Uses of Funds | 93,246 | 5,490,630 | 25,990,400 | 31,574,276 |

INTERFUND TRANSFERS

The following matrix summarizes the inter-fund transfers included in the Revised Recommended Operating & Capital Budget for 2018.

| Inter-Fund Transfers Matrix 2018 Revised Recommended Budget | | | | | |
|--|----------------------|---------------------|-----------------------------|--------------------------|------------------|
| Transfers Out | Transfers In | | | | Total |
| | OS&P Fund | Cemetery Fund | Capital Projects Fund | Rec Ctr Const Fund | |
| General Fund | 808,120 ^a | 95,770 ^b | - | 1,250,000 ^c | 2,153,890 |
| Conservation Turst - Lottery Fund | - | - | - | 459,500 ^c | 459,500 |
| Cemetery Perpetual Care Fund | - | 6,870 ^d | - | - | 6,870 |
| Capital Projects Fund | - | - | - | 395,100 ^c | 395,100 |
| Impact Fee Fund | 538,010 ^e | - | 647,290 ^e | - | 1,185,300 |
| Total | 1,346,130 | 102,640 | 647,290 | 2,104,600 | 4,200,660 |

^a Annual recurring support for operations and capital.
^b Annual recurring support for operations and capital.
^c One-time transfer to fund Recreation Center Project shortfall
^d Annual recurring transfer of interest earned used to fund operations and capital.
^e Annual transfer of impact fee revenue for projects eligible for this type of funding.

Transfers to Support the Open Space & Parks Fund

As discussed throughout the 2018 budget process, the Open Space & Parks Fund will need to rely on new revenue sources or continuing transfers from other funds in order to fund its ongoing operations and capital improvement plan. Per Council’s directive, staff has calculated an annual recurring transfer from the General Fund to the Open Space & Parks Fund using the following formula:

The 2007 amount funded by the General Fund for Parks Administration & Operations inflated to 2018 using the Consumer Price Index (CPI), All Urban Consumers, Not Seasonally Adjusted, for the Denver, Boulder, and Greeley area.

Council further directed that this transfer should begin in 2018. As shown in the preceding Interfund Transfers Matrix, the 2018 Operating & Capital Budget includes an \$808,120 transfer from the General Fund to the Open Space & Parks Fund. This transfer will be recalculated every year and will keep the Open Space & Parks Fund reserves in compliance with the adopted policy on *minimum* fund balance. A new policy on *targeted* fund balance will be discussed at a later date.

FISCAL IMPACT

The following table summarizes the projected fiscal impact of the 2018 Operating & Capital Budget on each fund. Note that the General Fund expenditures include a 3.5% “turnback” adjustment and, therefore, are less than the total appropriation for the General Fund.

City of Louisville, Colorado
 Summary of Revenue, Expenditures, and Changes to Fund Balances
 All Funds
 2018 Recommended Budget

| Fund Description | Beginning Fund Balance | Revenue & Other Sources | Expenditures & Other Uses [1] | Ending Fund Balance | Amount of Change | Percent of Change |
|---|------------------------|-------------------------|-------------------------------|----------------------|------------------------|-------------------|
| General | \$ 6,841,411 | \$ 21,626,400 | \$ 21,637,830 | \$ 6,829,981 | \$ (11,430) | 0% |
| Special Revenue Funds: | | | | | | |
| Open Space & Parks | 1,804,422 | 4,394,510 | 5,092,460 | 1,106,472 | (697,950) | -39% |
| Conservation Trust - Lottery | 382,200 | 279,430 | 516,900 | 144,730 | (237,470) | -62% |
| Cemetery Perpetual Care | 537,811 | 31,140 | 7,170 | 561,781 | 23,970 | 4% |
| Cemetery | 30,152 | 162,400 | 162,400 | 30,152 | - | 0% |
| PEG Fees | 71,615 | 22,150 | 25,040 | 68,725 | (2,890) | -4% |
| Parking Improvement | - | - | - | - | - | |
| Historic Preservation | 1,436,708 | 754,340 | 1,009,830 | 1,181,218 | (255,490) | -18% |
| Total Special Revenue Funds | 4,262,908 | 5,643,970 | 6,813,800 | 3,093,078 | (1,169,830) | -27% |
| Capital Project Funds: | | | | | | |
| Capital Projects | 3,017,362 | 9,151,300 | 10,397,260 | 1,771,402 | (1,245,960) | -41% |
| Impact Fee | 71,164 | 1,239,140 | 1,186,200 | 124,104 | 52,940 | 74% |
| Recreation Center Construction | 23,065,790 | 2,924,620 | 25,990,400 | 10 | (23,065,780) | |
| Total Capital Project Funds | 26,154,316 | 13,315,060 | 37,573,860 | 1,895,516 | (24,258,800) | -93% |
| Debt Service Funds: | | | | | | |
| Library Debt Service | 785,457 | 580,940 | 1,362,350 | 4,047 | (781,410) | -99% |
| Recreation Center Debt Service | 2,500 | 1,753,190 | 1,740,300 | 15,390 | 12,890 | |
| Total Debt Service Funds | 787,957 | 2,334,130 | 3,102,650 | 19,437 | (768,520) | -98% |
| Enterprise Funds (WC Basis): | | | | | | |
| Water Utility | 11,270,839 | 11,837,220 | 10,839,730 | 12,268,329 | 997,490 | 9% |
| Wastewater Utility | 5,186,004 | 4,117,060 | 4,285,210 | 5,017,854 | (168,150) | -3% |
| Stormwater Utility | 684,203 | 770,110 | 1,193,440 | 260,873 | (423,330) | -62% |
| Solid Waste & Recycling Utility | 33,548 | 1,700,280 | 1,642,380 | 91,448 | 57,900 | |
| Golf Course | 303,094 | 1,675,830 | 1,598,930 | 379,994 | 76,900 | 25% |
| Total Enterprise Funds | 17,477,689 | 20,100,500 | 19,559,690 | 18,018,499 | 540,810 | 3% |
| Internal Service Funds (WC Basis): | | | | | | |
| Technology Management | 170,101 | 61,040 | 50,750 | 180,391 | 10,290 | 6% |
| Fleet Management | 474,577 | 245,400 | 145,440 | 574,537 | 99,960 | 21% |
| Total Internal Service Funds | 644,678 | 306,440 | 196,190 | 754,928 | 110,250 | 17% |
| Total All Funds | \$ 56,168,959 | \$ 61,573,310 | \$ 87,143,720 | \$ 30,596,049 | \$ (25,570,410) | -46% |

[1] General Fund Expenditures Include a Projected "Turnback", which amounts to 706,670

Some notes regarding the preceding table:

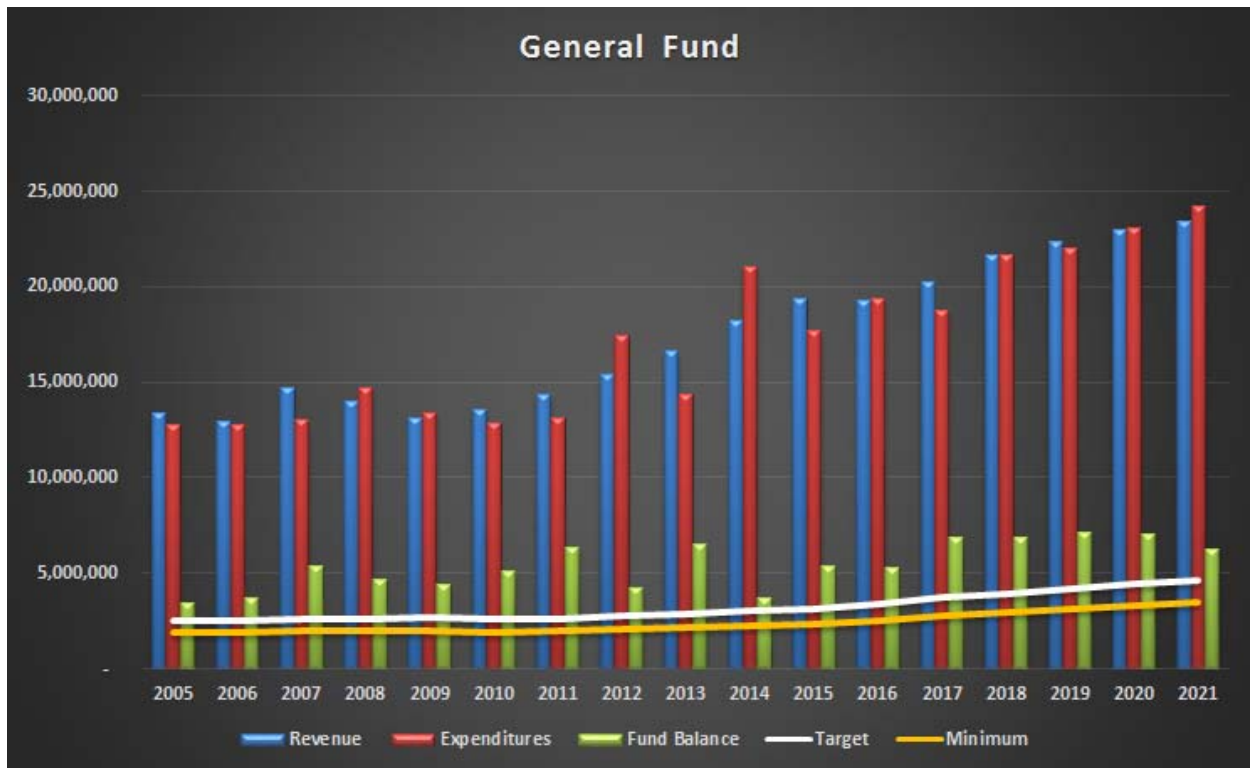
- The **General Fund** reserves are expected to remain relatively flat from 2017 through 2018. The projected ending fund balance of \$6.8 million equals 34% of net expenditures, well above the targeted level of 20%.
- The **Open Space & Parks Fund** reserves are projected to decline by \$700,000 during 2018, but the projected ending fund balance of \$1.1 million is well above the minimum fund balance of \$369,000.
- The **Capital Project Fund** reserves are projected to decline by \$1.2 million during 2018, but should remain at approximately \$1.8 million by the end of 2018.
- The **Recreation Center Construction Fund** is projected to spend down all the bond proceeds by the end of 2018 and complete the Recreation Center Project.
- The **Library Debt Service Fund** is projected to completely defease the 2004 General Obligation Library Bonds during 2018.
- The **Consolidated Utility Fund (Water, Wastewater, and Storm Water Funds)** reserves are projected to increase by \$400,000 to \$17.5 million at the end of 2018. Ending reserves for all the individual utility funds are projected to remain in compliance with the City's Reserve Policy.
- The **Golf Course Fund** is projected to increase its reserves by approximately \$77,000 during 2018.

FUND FINANCIAL FORECASTS

Staff has incorporated the revenue projections, the operating expenditure targets, the interfund transfer projections, and the updated C-I-P projections outlined in the preceding discussion, along with some other operational adjustments and budget corrections, to create long-term financial forecasts for the major operating and capital funds.

General Fund Long-Term Forecast

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



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

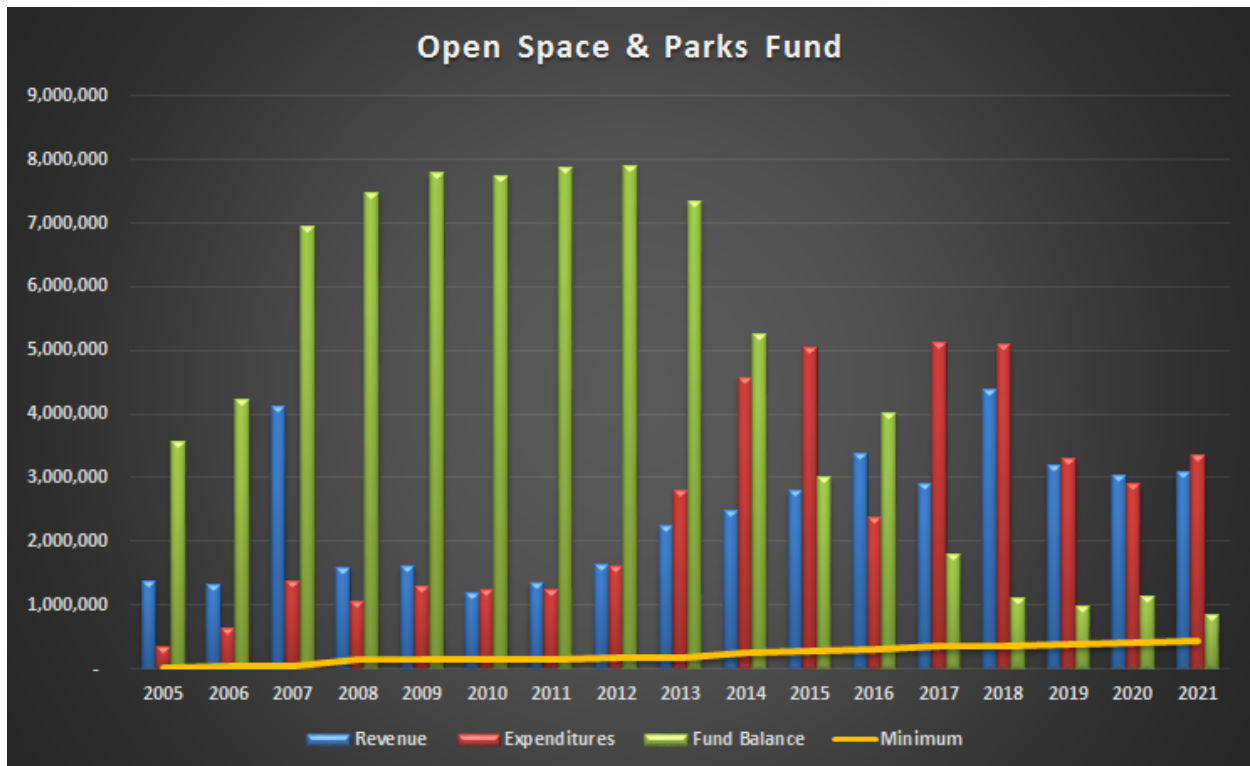
The minimum unrestricted fund balance of the General Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this policy, operating expenditures are defined as all expenditures less any interfund transfers to other funds, regardless of whether the transfers are considered recurring or non-recurring.

While the minimum unrestricted fund balance is set at 15% of current operating expenditures, the targeted unrestricted fund balance will be at or above 20% of current operating expenditures.

The projected General Fund balance at the end of 2021 is \$6.2 million. This equates to 26% of operating expenditures and is above the targeted fund balance as defined in the Reserve Policy.

Open Space & Parks Fund Long-Term Forecast

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



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

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

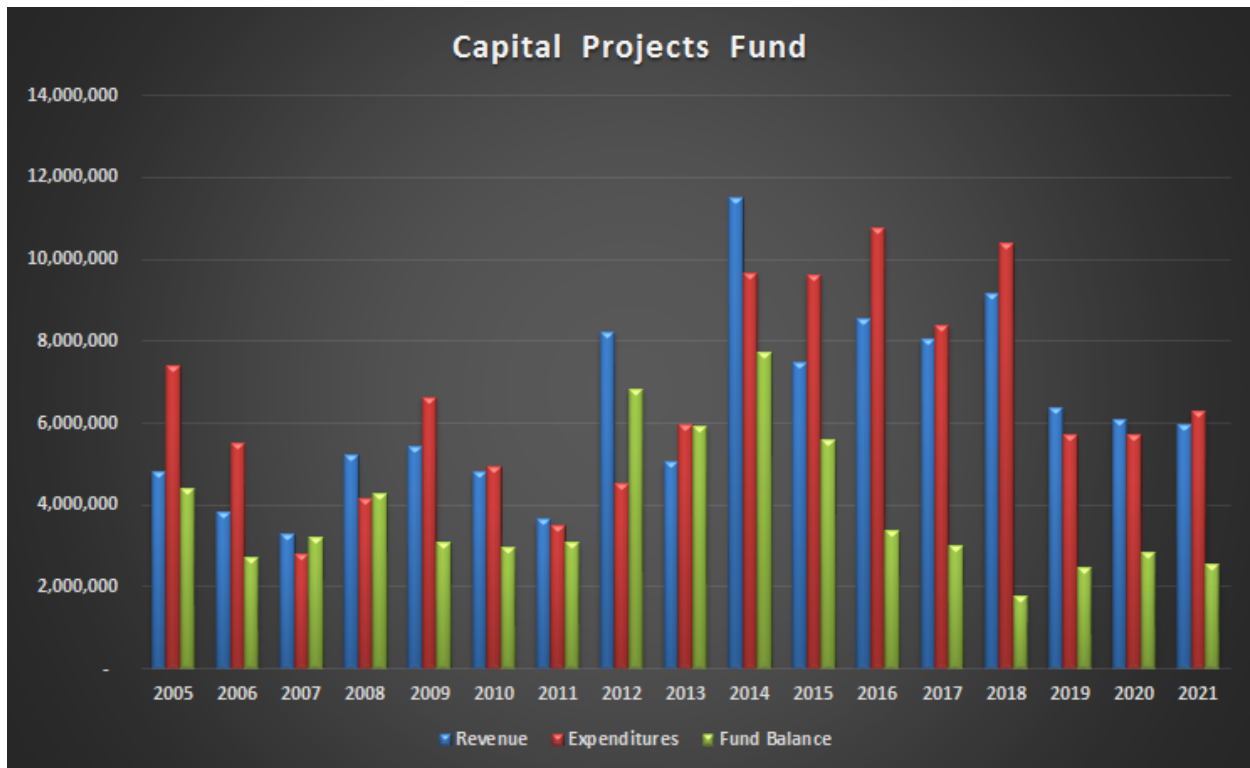
The targeted fund balance of the Open Space and Parks Fund will include the minimum fund balance plus an amount sufficient to cover the City’s share (considering other likely joint partners) of the total projected cost of acquiring the three highest priority candidate open space properties. As the highest priority properties are purchased, this amount will be adjusted.

The projected Open Space & Parks Fund balance at the end of 2021 is \$850,000. This equates to 30% of operating expenditures and is above the minimum fund balance as defined in the Reserve Policy.

The Council has expressed interest in modifying the policy on targeted fund balance, which will be discussed further at a later date.

Capital Projects Fund Long-Term Forecast

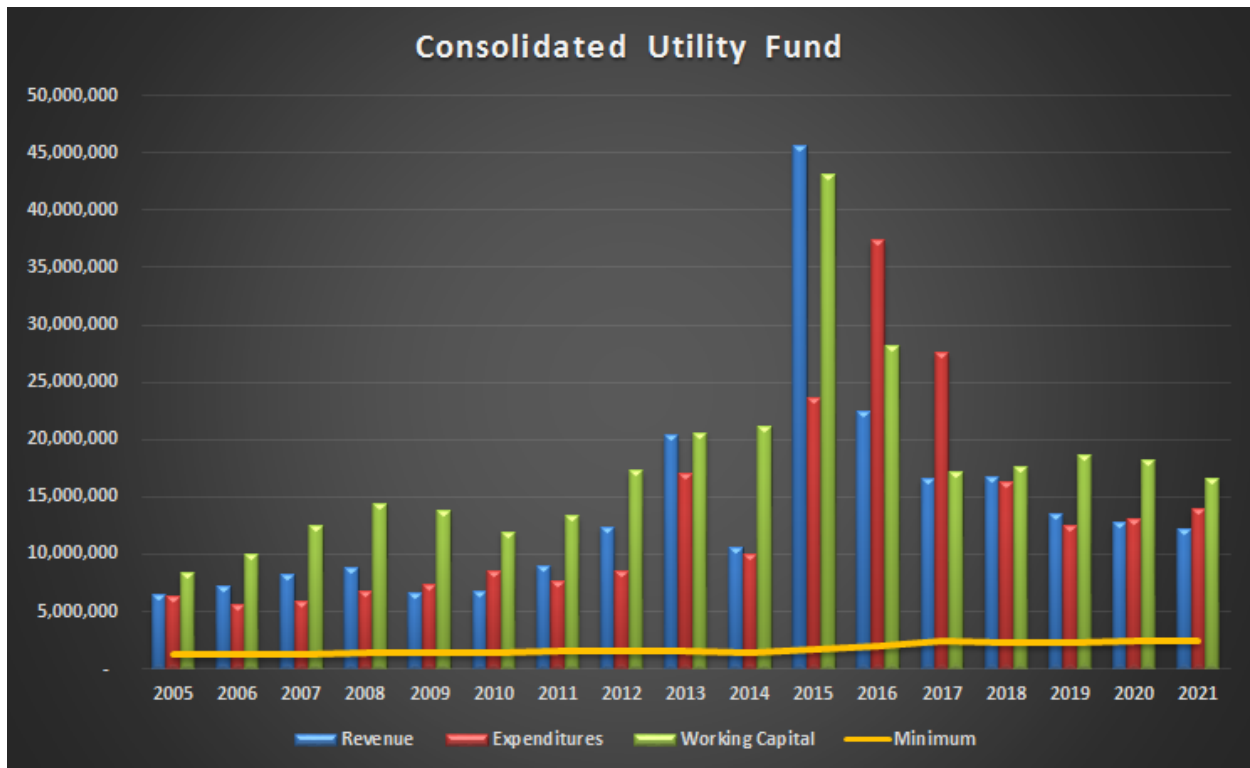
Incorporating the revenue projections, the operating expenditure targets, the interfund transfer projections, and the updated C-I-P projections outlined in the preceding discussion, the following graph summarizes a history and projection of revenue, expenditures, and fund balances for the Capital Projects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



Large fluctuations in revenue, expenditures, and reserves are typical in capital projects funds. The City does not have a reserve policy for the Capital Projects Fund. The Capital Project Fund balance is projected at \$1.8 million at the end of 2018 and \$2.5 million at the end of 2021.

Consolidated Utility Fund Long-Term Forecast

Incorporating the revenue projections, the operating expenditure targets, the interfund transfer projections, and the updated C-I-P projections outlined in the preceding discussion, the following graph summarizes a history and projection of revenue, expenditures, and fund balances for the Consolidated Utility Fund.



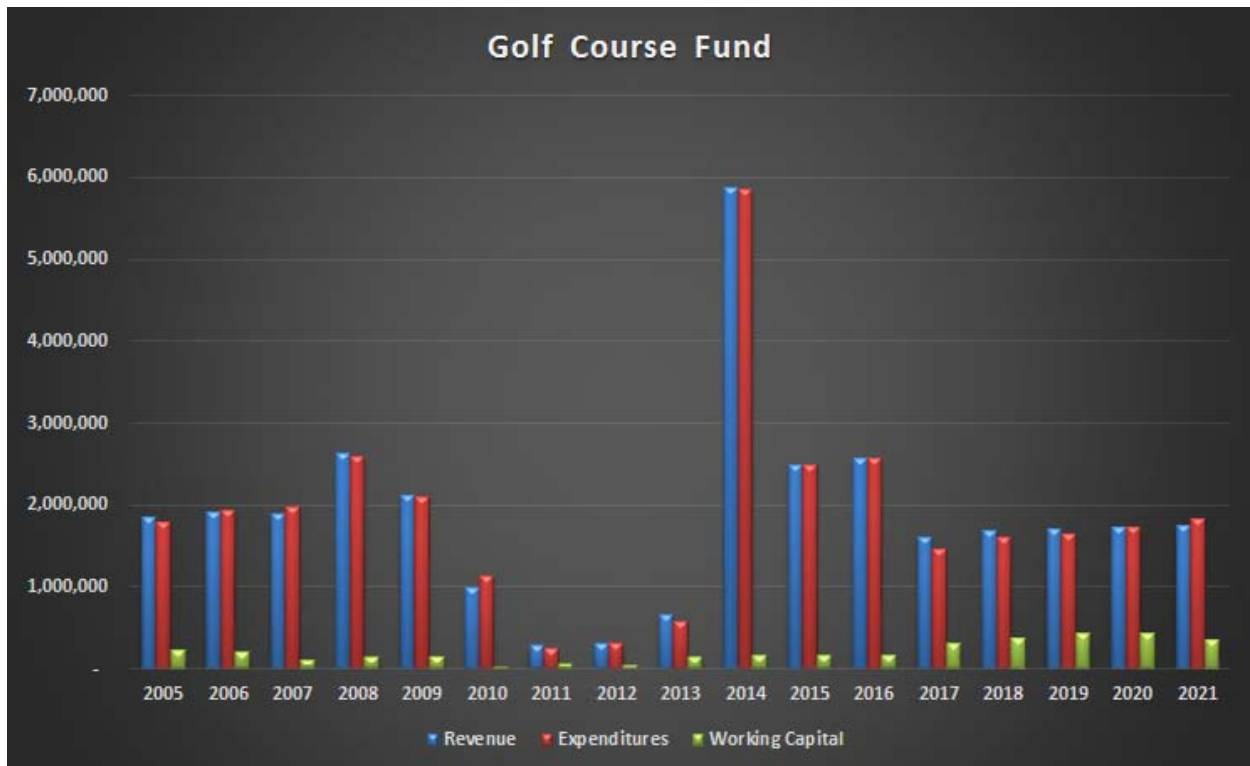
The City’s Reserve Policy for the Utility Funds states,

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 projected at \$16.6 million at the end of 2021. Ending 2021 reserves for all the individual utility funds are projected to remain in compliance with the City’s Reserve Policy.

Golf Course Fund Long-Term Forecast

Incorporating the revenue projections, the operating expenditure targets, the interfund transfer projections, and the updated C-I-P projections outlined in the preceding discussion, the following graph summarizes a history and projection of revenue, expenditures, and fund balances for the Golf Course Fund.



To summarize some of the large fluctuations in the preceding chart, the City entered into a license agreement with Western Golf Properties effective April 1, 2010. Under this agreement, all operational revenue and expenses were accounted for by Western Golf Properties. Other than capital outlay, the only expenses recorded by the City were loan repayments to the Wastewater Utility fund. The only revenue recorded by the City was license payments from Western Golf Properties. This agreement remained in place until the flood of September 2013.

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

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

The first “normal” year for measuring revenue and operating expenditures is 2017. However, due to the Wastewater Treatment Plant Upgrade project, the Golf Course used raw water during the year for irrigation, instead of reuse water. The City did not charge the Golf Course Fund for the raw water. The City will be charging the Golf Course Fund for reuse water in future years. Also, please note that the City does not charge the Golf Course Fund indirect overhead charges as it does the other Enterprise Funds.

Budget Document Elements

As previously mentioned, 2018 is the second year of a new biennial budget process. This current document is meant only to supplement the previously published document by presenting the updated budget amounts and the Key Performance Indicators for 2018. Therefore, this document is much less comprehensive than the 2017-2018 Biennial Operating & Capital Budget document that was published in January 2017.

Following this budget message are three presentations:

- The 2018 budget presented by Program and Sub-Program;
- The 2018 budget presented by Fund, Division, and Line Item; and
- A summary of the 2017-2021 Capital Improvements Plan, as amended.

Respectfully submitted,

Heather Balsler

Heather Balsler
Louisville Interim City Manager



City *of*
Louisville

COLORADO ▪ SINCE 1878

2018 Operating & Capital Budget

By

Program & Sub-Program



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Program 31: Transportation

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

Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--------------------------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|
| Personnel | 996,224 | 1,028,493 | 1,044,050 | 15,557 | 2% | 9% |
| Supplies | 204,190 | 304,434 | 308,470 | 4,036 | 1% | 3% |
| Services | 677,427 | 921,742 | 1,191,800 | 270,058 | 29% | 11% |
| Capital Outlay | 8,736,388 | 5,608,082 | 8,514,780 | 2,906,698 | 52% | 77% |
| Total Program Expenditures | 10,614,230 | 7,862,751 | 11,059,100 | 3,196,349 | 41% | 100% |
| Expenditures Per Resident | 510 | 374 | 520 | 146 | 39% | |
| Full-Time Equivalents (FTE's) | 12.72 | 12.22 | 12.34 | 0.12 | 1% | |

Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|--------------------|--------------------|--------------------|--------------------|-------------------|------------------|
| Highway User Taxes | 626,946 | 639,490 | 645,880 | 6,390 | 1% | 50% |
| County Road and Bridge Taxes | 49,456 | 58,800 | 59,980 | 1,180 | 2% | 5% |
| Other Miscellaneous Revenue | 54 | - | - | - | | 0% |
| Impact Fees - Transportation | 87,216 | 225,000 | 592,370 | 367,370 | 163% | 46% |
| Total Program Revenue | 763,672 | 923,290 | 1,298,230 | 374,940 | 41% | 100% |
| Surplus/(Deficiency) of Program Revenue over Program Expenditures | (9,850,559) | (6,939,461) | (9,760,870) | (2,821,409) | | |

Transportation Program Key Indicators Planning and Engineering Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|--------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Active Projects | Items | 10 | 2 | 4 |
| Community Requests ¹ | Items | 21 | 24 | 40 |
| Efficiency | | | | |
| Project per Project Manager | Projects/FTE | 1 | 2 | 4 |
| Staff Cost % of CIP (Overhead) | % | 3 | 34 | 8 |
| Effectiveness | | | | |
| Number of Traffic Accidents | Accidents | 288 | 250 | 250 |
| Street and Intersection LOS ² | Grade | c | c | c |
| ¹ Official requests from residents for transportation improvements. ² Peak Hour Level of Service for Arterial streets. | | | | |

Sub-Program 311: Planning & Engineering

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|------------------|------------------|-------------------|------------------|
| Personnel | 224,347 | 224,554 | 251,330 | 26,776 | 12% | 10% |
| Supplies | 4,927 | 8,125 | 7,210 | (915) | -11% | 0% |
| Services | 27,607 | 31,462 | 141,230 | 109,768 | 349% | 6% |
| Capital Outlay | - | 475,420 | 2,149,670 | 1,674,250 | 352% | 84% |
| Total Sub-Program Expenditures | 256,881 | 739,561 | 2,549,440 | 1,809,879 | 245% | 100% |
| Expenditures Per Resident | 12 | 35 | 120 | 85 | 241% | |
| Full-Time Equivalents (FTE's) | 1.86 | 1.84 | 1.90 | 0.06 | 3% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|--------------------|--------------------|-------------------|------------------|
| Total Sub-Program Revenue | - | - | - | - | | |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (256,881) | (739,561) | (2,549,440) | (1,809,879) | | |

Transportation Program Key Indicators Transportation Infrastructure Maintenance Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|---------------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Street Area Resurfaced | SY | 122,361 | 64,626 | 61,945 |
| Sidewalk Repaired | SF | 20,934 | 34,694 | 33,780 |
| Striping | SF | 141,306 | 24,409 | 179,665 |
| Street Area Patched | SY | 5,438 | 6,427 | 8,057 |
| Street Area Crack Sealed | LB | 122,100 | 42,000 | 48,000 |
| | SY | 488,400 | 166,500 | 192,000 |
| Efficiency | | | | |
| Ave. Cost per Resurfaced Street Area | \$/SY | 22.7 | 24.6 | 25 |
| Ave. Cost per Resurfaced Sidewalk Area | \$/SF | 10.8 | 10.1 | 10 |
| Ave. Cost per Patched Area | \$/SY | 44.5 | 61.2 | 41.9 |
| Ave. Cost for Crack Sealing | \$/SY | .3 | .4 | .4 |
| Electricity Cost per Light | \$/Light | 245 | 252 | 260 |
| Effectiveness | | | | |
| Overall Pavement Condition (Target >75) | PCI ¹ | 65 | 65 | * |
| Miles of Street in Poor Condition of PCI ¹ <35 (Target 0 miles) ² | Miles | 6.7 | 4.2 | 3.3 |
| Average Condition of Local Streets ² | PCI ¹ | 66 | * | * |
| Average Condition of Collector Streets ² | PCI ¹ | 61 | * | * |
| Average Condition of Arterial Streets ² | PCI ¹ | 67 | * | * |
| “Street Maintenance in Louisville” Rating ³ | % Excellent or Good | 70 | 70 | 75 |
| ¹ PCI is the Pavement Condition Index. ² Based on street survey conducted in 2015. ³ Based on the 2016 Citizen Survey results. *Information determined by condition survey. | | | | |

Sub-Program 312: Transportation Infrastructure Maintenance

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

Sub-Program Expenditures [1]

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|
| Personnel | 352,706 | 374,481 | 358,250 | (16,231) | -4% | 5% |
| Supplies | 105,597 | 197,624 | 197,700 | 76 | 0% | 3% |
| Services | 619,158 | 647,925 | 785,020 | 137,095 | 21% | 10% |
| Capital Outlay | 8,570,371 | 5,104,962 | 6,295,110 | 1,190,148 | 23% | 82% |
| Total Sub-Program Expenditures | 9,647,833 | 6,324,992 | 7,636,080 | 1,311,088 | 21% | 100% |
| Expenditures Per Resident | 464 | 301 | 359 | 58 | 19% | |
| Full-Time Equivalents (FTE's) | 4.82 | 4.74 | 4.79 | 0.05 | 1% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|--------------------|--------------------|--------------------|------------------|-------------------|------------------|
| Highway User Taxes | 626,946 | 639,490 | 645,880 | 6,390 | 1% | 50% |
| County Road and Bridge Taxes | 49,456 | 58,800 | 59,980 | 1,180 | 2% | 5% |
| Other Miscellaneous Revenue | 54 | - | - | - | | 0% |
| Impact Fees - Transportation | 87,216 | 225,000 | 592,370 | 367,370 | 163% | 46% |
| Total Sub-Program Revenue | 763,672 | 923,290 | 1,298,230 | 374,940 | 41% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (8,884,161) | (5,401,702) | (6,337,850) | (936,148) | | |

Note:

[1] This sub-program table also includes all expenditures from the Parking Improvements Fund (Sub-Program 319).

Transportation Program Key Indicators Streetscapes Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|---------------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Turf Maintenance ¹ | SF | 1,200,000 | 1,200,000 | 1,200,000 |
| Trees Pruned/Removed ² | Trees | 288 | 300 | 300 |
| Planting Bed Maintenance ³ | SF | 72,804 | 77,000 | 77,000 |
| Total SF of Streetscapes ⁴ | SF | 2,274,904 | 2,284,100 | 2,284,100 |
| Total SF of Irrigated Streetscapes ⁵ | SF | 717,324 | 721,520 | 721,520 |
| Total Hard Surface Streetscapes ⁶ | SF | 357,580 | 362,580 | 362,580 |
| Street Lights | Items | 1,851 | 1,880 | TBD |
| Efficiency | | | | |
| Cost per 1,000 SF Turf | \$/1,000 SF | \$130 | \$130 | \$130 |
| Cost per Tree | \$/Tree | \$118 | \$121 | \$121 |
| Cost per 100 SF Planting Bed | \$/100SF | \$75 | \$75 | \$75 |
| Water Score (Irrigation Gal/SF) | Gal/SF | 9 | 9 | 9 |
| Effectiveness | | | | |
| PPLAB Rating ⁷ | 1 to 4 | New Metric | TBD | TBD |
| "Maintenance of medians and street landscaping" Rating ⁸ | % Excellent or Good | 84% | N/A | N/A |
| "Street lighting, signage, and street markings" Rating ⁸ | % Excellent of Good | 82% | N/A | N/A |

¹ Turf Maintenance – Any mowed ROW's adjacent to any public street, includes irrigated and non-irrigated.

² Trees Pruned/Removed – Trees adjacent to a public street, located on medians, located in entry features and located in adjacent ROW's.

³ Planting Bed – Landscape beds (Perennial), Annual Flower beds.

⁴ Streetscape - Any public property adjacent to a public street. Examples are medians, ROW's, and entry features.

⁵ Irrigated Streetscapes – Irrigated medians, Irrigated adjacent ROW's, irrigated entry features and gateways (S-3 – Dillon/McCaslin, Gateway – McCaslin/South Boulder Rd.).

⁶ Hard Surface Streetscapes – examples: cobblestone beds, crusher fines, concrete, brick and asphalt.

⁷ Based on annual review by the Parks and Public Landscape Advisory Board.

⁸ Based on the 2016 Citizen Survey results.

⁹ In the future we will be utilizing a work order management system and tracking all types and quantities of work. This will give us excellent baseline data for future budget formulation. We will also be completing the data in the GIS to give us accurate quantities of all publicly owned vegetation assets. Until this data is collected and a work order system incorporated, the majority of the information provided should be utilized as estimates only.

Sub-Program 313: Streetscapes

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 223,346 | 222,268 | 228,640 | 6,372 | 3% | 42% |
| Supplies | 279 | 19,013 | 21,160 | 2,147 | 11% | 4% |
| Services | 5,135 | 200,437 | 227,820 | 27,383 | 14% | 42% |
| Capital Outlay | 121,002 | 21,350 | 62,500 | 41,150 | 193% | 12% |
| Total Sub-Program Expenditures | 349,762 | 463,068 | 540,120 | 77,052 | 17% | 100% |
| Expenditures Per Resident | 17 | 22 | 25 | 3 | 15% | |
| Full-Time Equivalents (FTE's) | 3.20 | 2.93 | 2.93 | - | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| Total Sub-Program Revenue | - | - | - | - | | |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (349,762) | (463,068) | (540,120) | (77,052) | | |

Transportation Program Key Indicators Snow & Ice Removal Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|--|---------------------|------------------|--------------------|--------------------|
| Workload | | | | |
| Miles of Streets Plowed | Lane Miles | 9,901 | 12,750 | 12,750 |
| City Facilities Shoveled ¹ | Square Feet | 37,692 | 37,692 | 37,692 |
| Public Parking Lots Plowed ¹ | Square Feet | 237,511 | 237,111 | 237,511 |
| Miles of Sidewalks and Trails Plowed ¹ | Miles | 42 | 42 | 42 |
| Deicer Used | Tons | 699 | 700 | 700 |
| Category II to IV Snow Events ² | Events/Year | PW 10 | PW 14 | PW 14 |
| | | Parks N/A | Parks 20 | Parks 20 |
| Efficiency | | | | |
| Average Cost per Category II Event | \$/# Storms | PW \$6,352/5 | PW \$8,500/TBD | PW \$8,600/TBD |
| | | Parks N/A | Parks \$4,320 | Parks \$4,500 |
| Average Cost per Category III Event | \$/# Storms | PW \$13,628/2 | PW \$16,500/TBD | PW \$17,500/TBD |
| | | Parks N/A | Parks \$7,200 | Parks \$7,400 |
| Average Cost per Category IV Event | \$/# Storms | PW \$15,549/3 | PW \$20,000/TBD | PW \$21,000/TBD |
| | | Parks N/A | Parks \$10,080 | Parks \$11,000 |
| Ave Time to Resolve Category II Events ³ | Nearest Hour | PW 42 | PW 45 | PW 45 |
| | | Parks N/A | Parks 24 | Parks 24 |
| Ave Time to Resolve Category III Events ³ | Nearest Hour | PW 93 | PW 110 | PW 110 |
| | | Parks N/A | Parks 40 | Parks 40 |
| Ave Time to Resolve Category IV Events ³ | Nearest Hour | PW 168 | PW 185 | PW 185 |
| | | Parks N/A | Parks 56 | Parks 56 |
| Effectiveness | | | | |
| Reported Accidents | Filed PD Report | 303 | 315 | 330 |
| "Snow Removal/Street Sanding" Rating ⁴ | % Excellent or Good | 50% | 50% | 50% |

¹ Completed by Parks Department.

² Category II=2" to 6"; Category III= 6" to 12"; Category IV= over 12".

³ Time from first plow out to all plows back.

⁴ Based on the 2016 Citizen Survey results.

Sub-Program 314: Snow & Ice Removal

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 195,825 | 207,190 | 205,830 | (1,360) | -1% | 66% |
| Supplies | 93,386 | 79,330 | 82,060 | 2,730 | 3% | 26% |
| Services | 25,528 | 21,139 | 17,910 | (3,229) | -15% | 6% |
| Capital Outlay | 45,015 | 6,350 | 7,500 | 1,150 | 18% | 2% |
| Total Sub-Program Expenditures | 359,755 | 314,009 | 313,300 | (709) | 0% | 100% |
| Expenditures Per Resident | 17 | 15 | 15 | (0) | -1% | |
| Full-Time Equivalents (FTE's) | 2.84 | 2.71 | 2.72 | 0.01 | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| Total Sub-Program Revenue | - | - | - | - | | |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (359,755) | (314,009) | (313,300) | 709 | | |

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 | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|-------------|---------------|---------------|------------------|-------------------|------------------|
| Personnel | - | - | - | - | | 0% |
| Supplies | - | 342 | 340 | (2) | -1% | 2% |
| Services | - | 20,779 | 19,820 | (959) | -5% | 98% |
| Capital Outlay | - | - | - | - | | 0% |
| Total Sub-Program Expenditures | - | 21,121 | 20,160 | (961) | -5% | 100% |
| Expenditures Per Resident | - | 1 | 1 | (0) | -6% | |
| Full-Time Equivalents (FTE's) | - | - | - | - | | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|-------------|-----------------|-----------------|------------------|-------------------|------------------|
| Total Sub-Program Revenue | - | - | - | - | | |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | - | (21,121) | (20,160) | 961 | | |

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 | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--------------------------------------|-------------------|-------------------|-------------------|---------------------|-------------------|------------------|
| Personnel | 2,876,804 | 3,106,154 | 3,187,410 | 81,256 | 3% | 21% |
| Supplies | 495,243 | 596,419 | 624,230 | 27,811 | 5% | 4% |
| Services | 3,502,843 | 4,854,046 | 4,299,880 | (554,166) | -11% | 28% |
| Capital Outlay | 29,617,481 | 18,156,502 | 7,425,250 | (10,731,252) | -59% | 48% |
| Total Program Expenditures | 36,492,371 | 26,713,121 | 15,536,770 | (11,176,351) | -42% | 100% |
| Full-Time Equivalents (FTE's) | 39.43 | 38.19 | 37.96 | (0.23) | -1% | |

Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|---------------------|--------------------|-------------------|-------------------|-------------------|------------------|
| Grant Revenue | 2,820,408 | 570,200 | - | (570,200) | -100% | 0% |
| User Fees | 11,128,062 | 11,694,210 | 11,982,880 | 288,670 | 2% | 65% |
| Tap Fees | 8,466,452 | 5,501,990 | 6,066,800 | 564,810 | 10% | 33% |
| Other Revenue | 443,520 | 408,440 | 374,990 | (33,450) | -8% | 2% |
| Total Program Revenue | 22,858,442 | 18,174,840 | 18,424,670 | 249,830 | 1% | 100% |
| Surplus/(Deficiency) of Program Revenue over Program Expenditures | (13,633,929) | (8,538,281) | 2,887,900 | 11,426,181 | | |
| Surplus/(Deficiency) Per Resident | (655) | (406) | 136 | 541 | | |

Utilities Program Key Indicators Water Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|--|---------------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Surveys to Detect Water Main Leaks | Feet | 141,572 | 279,284 | 229,353 |
| Water Main Flushing | Feet | 420,856 | 508,637 | 420,856 |
| Water Main Valves Exercised ¹ | Units | L-1723 | M-1335 | H-965 |
| Potable Water Measured and Billed | MG | 1,088 | 1,090 | 1,090 |
| Hydrants Maintained ¹ | Units | L-501 | M-445 | H-211 |
| Potable Water Produced Annually (MG) ² | HBWTP | 659 | 685 | 703 |
| | SCWTP | 633 | 513 | 547 |
| Efficiency | | | | |
| Energy per MGD | E/MGD | 1,048 | 1,226 | 1,200 |
| Potable Water Unaccounted ³ | % | 9% | 9% | 9% |
| Cost per MGD Billed | \$/MGD | \$1048 | \$1,226 | \$1,200 |
| Effectiveness | | | | |
| "Quality of Louisville Water" Rating ⁴ | % Excellent or Good | 88% | N/A | N/A |
| Compliance with State & Federal Standards ⁵ | Full Compliance | Yes | No | Yes |

¹ L stands for Low Pressure Zones, M stands for Mid Pressure Zones and H stands for High Pressure Zones. One zone is exercised/maintained each year.

² HBWTP is the Howard Berry Water Treatment Plant, SCWTP is the Sid Copeland Water Treatment Plant.

³ Doesn't include non-revenue water such as Hydrant Flushing, Backwash, etc. (just Metered vs Produced).

⁴ Based on the 2016 Citizen Survey results.

⁵ Volatile Organic Compound (VOC) testing completed two weeks late.

* Significant changes from 2015 to 2016 and beyond are often due to the change to a program budget and thus a change in allocations.

Sub-Program 321: Water

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|------------------|-------------------|------------------|--------------------|-------------------|------------------|
| Personnel | 1,577,077 | 1,756,485 | 1,786,630 | 30,145 | 2% | 18% |
| Supplies | 391,068 | 447,005 | 468,540 | 21,535 | 5% | 5% |
| Services | 1,324,485 | 2,327,545 | 1,731,510 | (596,035) | -26% | 17% |
| Capital Outlay | 3,133,148 | 8,746,295 | 5,969,110 | (2,777,185) | -32% | 60% |
| Total Sub-Program Expenditures | 6,425,778 | 13,277,330 | 9,955,790 | (3,321,540) | -25% | 100% |
| Full-Time Equivalents (FTE's) | 22.16 | 21.57 | 21.65 | 0.08 | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|-------------------|--------------------|-------------------|------------------|-------------------|------------------|
| Grant Revenue | 742,447 | 170,200 | - | (170,200) | -100% | 0% |
| Water User Fees | 5,885,924 | 6,010,810 | 6,089,240 | 78,430 | 1% | 51% |
| Water Tap Fees | 7,089,743 | 4,349,700 | 5,497,220 | 1,147,520 | 26% | 46% |
| Other Water Utility Revenue | 252,123 | 296,930 | 250,760 | (46,170) | -16% | 2% |
| Total Sub-Program Revenue | 13,970,237 | 10,827,640 | 11,837,220 | 1,009,580 | 9% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | 7,544,459 | (2,449,690) | 1,881,430 | 4,331,120 | | |
| Surplus/(Deficiency) Per Resident | 363 | (116) | 88 | 205 | | |

Utilities Program Key Indicators Wastewater Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|---------------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Sewer Line Jetting and Cleaning | Linear Feet | 301,578 | 300,000 | 300,000 |
| Industrial Pretreatment Program | # of SIUs | 5 | 5 | 5 |
| Efficiency | | | | |
| Average Wastewater Treated (Daily) | MGD | 1.72 | 1.75 | 1.78 |
| Treatment Cost per 1,000 Gallons ¹ | \$/1,000 Gallons | \$1.16 | \$1.64 | \$1.69 |
| Energy Usage per MGD | Energy(kWh)/MG | 4717 | 4,600 | 4800 |
| Available Reclaimed Wastewater Used ² | % | 77% | 80% | 84% |
| | MG | 43 | 45 | 47 |
| Effectiveness | | | | |
| CDPHE Compliance | Full Compliance | Yes | No ^{6,7} | Yes |
| USEPA Compliance | Full Compliance | Yes | No ⁷ | Yes |
| Odor Complaints ³ | Complaints | 1 | None | None |
| "Waste Water (Sewage System)" Rating ⁴ | % Excellent of Good | 92% | N/A | N/A |

¹ The acceptable range for treatment operating cost per thousand gallon is between \$0.95 and \$3.25

² The City's water rights limit the total amount of wastewater that may be used to 65 MG.

³ The acceptable range for odor complaints is between 0 and 10.

⁴ Based on the 2016 Citizen Survey results.

⁵ Significant changes from 2015 to 2016 and beyond are often due to the change to a program budget and thus a change in allocations.

⁶ Low level Mercury and Effluent toxicity test for quarter two missed due to start-up of new plant.

⁷ Pass-Through of copper due to excessive levels from Significant Industrial User discharge exceeding authorized limits established in their permit.

Sub-Program 322: Wastewater

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|-------------------|-------------------|------------------|--------------------|-------------------|------------------|
| Personnel | 964,072 | 1,018,999 | 1,078,740 | 59,741 | 6% | 36% |
| Supplies | 94,226 | 135,545 | 145,470 | 9,925 | 7% | 5% |
| Services | 639,823 | 892,560 | 906,120 | 13,560 | 2% | 30% |
| Capital Outlay | 18,855,849 | 8,619,151 | 876,640 | (7,742,511) | -90% | 29% |
| Total Sub-Program Expenditures | 20,553,970 | 10,666,255 | 3,006,970 | (7,659,285) | -72% | 100% |
| Full-Time Equivalents (FTE's) | 13.45 | 12.81 | 12.82 | 0.01 | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|---------------------|--------------------|------------------|------------------|-------------------|------------------|
| Grant Revenue | 550,051 | 200,000 | - | (200,000) | -100% | 0% |
| Wastewater User Fees | 2,994,855 | 3,302,200 | 3,432,190 | 129,990 | 4% | 83% |
| Wastewater Tap Fees | 1,376,709 | 1,152,290 | 569,580 | (582,710) | -51% | 14% |
| Other Wastewater Utility Revenue | 90,924 | 102,210 | 115,290 | 13,080 | 13% | 3% |
| Total Sub-Program Revenue | 5,012,539 | 4,756,700 | 4,117,060 | (639,640) | -13% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (15,541,431) | (5,909,555) | 1,110,090 | 7,019,645 | | |
| Surplus/(Deficiency) Per Resident | (747) | (281) | 52 | 333 | | |

Utilities Program Key Indicators Stormwater Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|--|------------------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Inlets Cleaned | Count/Total | 158/962 | 178/962 | 198/1000 |
| Quality Monitoring Tests | Tests | 12 | 12 | 12 |
| Street Sweeping | Lane Miles | 3,058 | 3,000 | 3,000 |
| Public Information and Education Items | Events | 10 | 8 | 8 |
| Efficiency | | | | |
| Cost per Mile of Collection System | \$/Mile | \$3,952 | \$4,000 | \$4,000 |
| Maintenance and Repairs per FTE | MR/FTE | 201 | 280 | 280 |
| Effectiveness | | | | |
| CDPHE Compliance | Full Compliance | Yes | Yes | Yes |
| Number Illicit Discharges | # | 7 | 10 | 15 |
| “Storm Drainage (Flooding Management)” Rating ¹ | % Excellent or Good | 89 | * | * |
| Number of Times Each Street is Swept | Times | 2 | 2 | 2 |
| ¹ Based on the 2016 Citizen Survey results. ² Significant changes from 2015 to 2016 and beyond are due to the change to a program budget and thus a change in allocations. * To be determined. | | | | |

Sub-Program 323: Storm Water

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|------------------|------------------|----------------|------------------|-------------------|------------------|
| Personnel | 229,308 | 252,141 | 256,310 | 4,169 | 2% | 28% |
| Supplies | 4,056 | 7,769 | 4,220 | (3,549) | -46% | 0% |
| Services | 54,864 | 106,231 | 91,600 | (14,631) | -14% | 10% |
| Capital Outlay | 7,628,484 | 791,056 | 579,500 | (211,556) | -27% | 62% |
| Total Sub-Program Expenditures | 7,916,712 | 1,157,197 | 931,630 | (225,567) | -19% | 100% |
| Full-Time Equivalents (FTE's) | 2.89 | 2.89 | 2.92 | 0.03 | 1% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|--------------------|------------------|------------------|------------------|-------------------|------------------|
| Storm Water Permit Fees | 98,650 | 2,000 | 2,000 | - | 0% | 0% |
| Grant Revenue | 1,527,910 | 200,000 | - | (200,000) | -100% | 0% |
| Storm Water User Fees | 693,809 | 728,280 | 762,240 | 33,960 | 5% | 99% |
| Other Storm Water Utility Revenue | 1,594 | 7,000 | 5,870 | (1,130) | -16% | 1% |
| Total Sub-Program Revenue | 2,321,963 | 937,280 | 770,110 | - | 0% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (5,594,749) | (219,917) | (161,520) | 225,567 | | |
| Surplus/(Deficiency) Per Resident | (269) | (10) | (8) | 3 | | |

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

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|--|---------------|------------------------|---------------------------|---------------------------|
| Context Data and General Information | | | | |
| Total Single Family Households ¹ | Households | 6,546 | 6,600 | 6,650 |
| Workload | | | | |
| Total Single Family Households Served ² | Households | 5,200 | 5,250 | 5,300 |
| Efficiency | | | | |
| Total Expenditures per Ton of Material | \$/Ton | \$228.87 | \$230.33 | \$234.63 |
| Average Monthly Billing Cost/Account | \$ | \$23.63 | \$24.00 | \$24.50 |
| Solid Waste Tonnage (Landfill) | Tons | 4,095 | 4,100 | 4,100 |
| Recyclables Tonnage | Tons | 1,600 | 1,600 | 1,600 |
| Compostable Materials Tonnage | Tons | 1,278 | 1,300 | 1,300 |
| Effectiveness | | | | |
| % of Waste Diverted from Landfill ³ | % | 48 | 48 | 48 |
| Solid Waste Lbs/Household (Landfill) | Lbs/Household | 1,575 | 1,600 | 1,600 |
| Recyclables Lbs/Household | Lbs/Household | 615 | 600 | 600 |
| Compostable Materials Lbs/Household | Lbs/Household | 492 | 500 | 500 |
| ¹ Includes all single family households charged the hazardous waste fee. ² Includes all single family households receiving Western Disposal trash collection services. ³ Includes branch recycling, leaf drop off, and scrap metal recycling. | | | | |

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

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|
| Personnel | 106,347 | 78,530 | 65,730 | (12,800) | -16% | 4% |
| Supplies | 5,893 | 6,100 | 6,000 | (100) | -2% | 0% |
| Services | 1,483,671 | 1,527,710 | 1,570,650 | 42,940 | 3% | 96% |
| Capital Outlay | - | - | - | - | | 0% |
| Total Sub-Program Expenditures | 1,595,911 | 1,612,340 | 1,642,380 | 30,040 | 2% | 100% |
| Full-Time Equivalents (FTE's) | 0.93 | 0.92 | 0.57 | (0.35) | -38% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| Solid Waste User Fees | 1,553,474 | 1,652,920 | 1,699,210 | 46,290 | 3% | 100% |
| Other Solid Waste Utility Revenue | 229 | 300 | 1,070 | 770 | 257% | 0% |
| Total Sub-Program Revenue | 1,553,703 | 1,653,220 | 1,700,280 | 47,060 | 3% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (42,208) | 40,880 | 57,900 | 17,020 | | |
| Surplus/(Deficiency) Per Resident | (2) | 2 | 3 | 1 | | |



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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 | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--------------------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|
| Personnel | 3,959,879 | 4,549,113 | 4,601,410 | 52,297 | 1% | 78% |
| Supplies | 161,983 | 253,451 | 266,160 | 12,709 | 5% | 4% |
| Services | 826,512 | 796,326 | 1,021,980 | 225,654 | 28% | 17% |
| Capital Outlay | 55,131 | 428,690 | 43,000 | (385,690) | -90% | 1% |
| Total Program Expenditures | 5,003,505 | 6,027,580 | 5,932,550 | (95,030) | -2% | 100% |
| Expenditures Per Resident | 241 | 286 | 279 | (8) | -3% | |
| Full-Time Equivalents (FTE's) | 40.38 | 43.84 | 45.84 | 2.00 | 5% | |

Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|--------------------|--------------------|--------------------|------------------|-------------------|------------------|
| Police Services Reimbursements | - | 200 | - | (200) | -100% | 0% |
| Fingerprint Fees | 3,700 | 4,200 | 4,000 | (200) | -5% | 2% |
| DUI Restitution | 440 | - | - | - | | 0% |
| Wedding Ceremony Fees | - | 180 | 180 | - | 0% | 0% |
| Court Fines | 166,668 | 175,000 | 180,250 | 5,250 | 3% | 98% |
| Total Program Revenue | 170,808 | 179,580 | 184,430 | (200) | 0% | 100% |
| Surplus/(Deficiency) of Program Revenue over Program Expenditures | (4,832,697) | (5,848,000) | (5,748,120) | 94,830 | | |

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

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|---------------------|------------------------|---------------------------|---------------------------|
| Workload | | | | |
| Outreach Programs | Programs | 5 | 7 | 12 |
| Unduplicated Program Participants | Participants | 200 | 300 | 400 |
| Calls for Service | Calls | 17,493 | 20,555 | 20,555 |
| Watch Total ¹ | Hours | 32,965 | 32,965 | 32,965 |
| Case Investigation | Hours | 13,440 | 13,440 | 13,440 |
| Total Cases Assigned for Follow-up | Cases | 2,240 | 2,270 | 2,300 |
| Arrests | Items | 304 | 350 | 350 |
| 72-Hour Mental Holds | Items | 71 | 100 | 100 |
| Addiction Recovery Center Holds | Item | 65 | 100 | 100 |
| Reports (Crime, Incident, and Traffic Accident) | Items | 3,200 | 3,000 | 2,900 |
| Traffic Citations | Citations | 1,035 | 1,085 | 1,155 |
| Efficiency | | | | |
| Ave. Staff Time per Program Participant | Participants/FTE | 15 | 18 | 18 |
| Ave. Response Time for Priority 1 Calls | Minutes | New Metric | 3.0 | 3.0 |
| Cases Followed-up per FTE | Units | 61 | 57 | 55 |
| Effectiveness | | | | |
| "Overall Performance of Louisville Police Department" Rating ² | % Excellent or Good | 90% | 90% | 90% |
| "Visibility of Patrol Cars" Rating ² | % Excellent or Good | 89% | 89% | 89% |
| "Enforcement of Traffic Regulations" Rating ² | % Excellent or Good | 79% | 79% | 79% |
| Cases Cleared | Cases Cleared | 150 | 160 | 170 |
| City of Louisville Crime Rate ³ | Crime Rate | 139 | 129 | 129 |

¹ 2015 staffing reflects officers working 21 FTEs with 80% of time on patrol. 2016 staffing reflects officers working 25 FTEs (2 vacancies) and 2017 staffing reflects 27 FTEs (full staffing).

² Based on the 2016 Citizen Survey results.

³ National Incident Based Records Part 1 and Part 2 crimes.

Sub-Program 211: Patrol & Investigations

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 | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|
| Personnel | 3,653,345 | 4,206,613 | 4,288,390 | 81,777 | 2% | 80% |
| Supplies | 152,618 | 228,192 | 243,530 | 15,338 | 7% | 5% |
| Services | 699,029 | 536,467 | 763,750 | 227,283 | 42% | 14% |
| Capital Outlay | 53,590 | 428,530 | 35,500 | (393,030) | -92% | 1% |
| Total Sub-Program Expenditures | 4,558,582 | 5,399,802 | 5,331,170 | (68,632) | -1% | 100% |
| Expenditures Per Resident | 219 | 257 | 250 | (6) | -2% | |
| Full-Time Equivalents (FTE's) | 36.69 | 39.80 | 41.81 | 2.01 | 5% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|--------------------|--------------------|--------------------|------------------|-------------------|------------------|
| Police Services Reimbursements | - | 200 | - | (200) | -100% | 0% |
| Fingerprint Fees | 3,700 | 4,200 | 4,000 | (200) | -5% | 100% |
| DUI Restitution | 440 | - | - | - | | 0% |
| Total Sub-Program Revenue | 4,140 | 4,400 | 4,000 | (400) | -9% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (4,554,442) | (5,395,402) | (5,327,170) | 68,232 | | |

Public Safety Program Key Indicators Code Enforcement Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|--|---------------------|----------------|-------------------|-------------------|
| Context Data and General Information | | | | |
| Housing Units | Units | 8,666 | 8,766 | 8,866 |
| Workload | | | | |
| Code Violation Summons | # of Summons | 24 | 30 | 35 |
| Code Violation Warnings | # of Warnings | 918 | 928 | 950 |
| Patrol Hours | Hours | 3,183 | 3,183 | 3,183 |
| Code Reports | CE Reports | 362 | 352 | 390 |
| Animals Impounded | Impounds | 8 | 10 | 10 |
| Parking Spaces w/ Restricted Hours | Spaces | 252 | 252 | 252 |
| Parking Citations Issued | Citations | 223 | 200 | 240 |
| Efficiency | | | | |
| Parking Spaces Monitored per Hour | Spaces/Hour | 20 | 20 | 20 |
| Ave. # of Days to Achieve Voluntary Compliance or Initiate Inducement Process | Days | 14 | 14 | 14 |
| Properties Monitored per FTE | Properties/FTE | 20 | 22 | 25 |
| Effectiveness | | | | |
| Cases Brought into Voluntary Compliance/ All Cases Initiated | Voluntary/Total | 300/362 | 250/275 | 325/400 |
| "Municipal Code Enforcement Issues (Dogs, Noise, Weeds, etc.)" Rating ¹ | % Excellent or Good | 68% | 68% | 68% |
| Code Compliance Education Materials Published and/or Communicated | Publications | New Metric | 2 | 4 |
| Code Violation Reoccurrences | Repeat Violations | 6 | 6 | 8 |
| ¹ Based on the 2016 Citizen Survey results. * New code officer hired in 2017 and as result numbers for 2017 are expected to be lower than 2016. An increased is expected for 2018. | | | | |

Sub-Program 212: Code Enforcement

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 | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 184,815 | 196,572 | 158,160 | (38,412) | -20% | 82% |
| Supplies | 7,727 | 17,659 | 17,730 | 71 | 0% | 9% |
| Services | 21,479 | 11,396 | 17,030 | 5,634 | 49% | 9% |
| Capital Outlay | 1,541 | 160 | - | (160) | -100% | 0% |
| Total Sub-Program Expenditures | 215,562 | 225,787 | 192,920 | (32,867) | -15% | 100% |
| Expenditures Per Resident | 10 | 11 | 9 | (2) | -16% | |
| Full-Time Equivalent (FTE's) | 2.21 | 2.29 | 2.28 | (0.01) | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| Total Sub-Program Revenue | - | - | - | - | | |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (215,562) | (225,787) | (192,920) | 32,867 | | |

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

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|---------------------------|------------------------|---------------------------|---------------------------|
| Workload | | | | |
| Total Caseload | Total Cases | 1,425 | 1,475 | 1,500 |
| Cases Resolved through Mail-in Option | Mail-in Option | 383 | 413 | 420 |
| Caseload Requiring Court Hearing | Court Hearings | 1,042 | 1,060 | 1,078 |
| Cases Requiring Jury Trial | Jury Trials | 0 | 2 | 2 |
| Efficiency | | | | |
| Ratio of Cases to FTEs ¹ | Ratio | 838 | 868 | 882 |
| Average Staff Time per Case | Hours | 1.5 | 1.5 | 1.75 |
| Average Time for Resolution of Cases | Days | 30 | 30 | 30 |
| Effectiveness | | | | |
| Average Overall Rating of Programs ² | Rating on Scale of 1 to 4 | New Metric | 1 | 1 |

¹ Includes Court staff, City Clerk staff, Judge, and prosecuting attorney.
² Based on evaluation survey provided with each summons with rating on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor.

Sub-Program 216: Municipal Court

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 | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 121,719 | 117,427 | 124,030 | 6,603 | 6% | 51% |
| Supplies | 1,638 | 2,000 | 2,000 | - | 0% | 1% |
| Services | 106,004 | 115,100 | 110,800 | (4,300) | -4% | 45% |
| Capital Outlay | - | - | 7,500 | 7,500 | | 3% |
| Total Sub-Program Expenditures | 229,361 | 234,527 | 244,330 | 9,803 | 4% | 100% |
| Expenditures Per Resident | 11 | 11 | 11 | 0 | 3% | |
| Full-Time Equivalent (FTE's) | 1.48 | 1.40 | 1.40 | - | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|-----------------|-----------------|-----------------|------------------|-------------------|------------------|
| Wedding Ceremony Fees | - | 180 | 180 | - | 0% | 0% |
| Court Fines | 166,668 | 175,000 | 180,250 | 5,250 | 3% | 100% |
| Total Sub-Program Revenue | 166,668 | 175,180 | 180,430 | 5,250 | 3% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (62,693) | (59,347) | (63,900) | (4,553) | | |

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 | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|-------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | - | 28,501 | 30,830 | 2,329 | 8% | 19% |
| Supplies | - | 5,600 | 2,900 | (2,700) | -48% | 2% |
| Services | - | 133,363 | 130,400 | (2,963) | -2% | 79% |
| Capital Outlay | - | - | - | - | | 0% |
| Total Sub-Program Expenditures | - | 167,464 | 164,130 | (3,334) | -2% | 100% |
| Expenditures Per Resident | - | 8 | 8 | (0) | -3% | |
| Full-Time Equivalent (FTE's) | | 0.35 | 0.35 | - | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|-------------|------------------|------------------|------------------|-------------------|------------------|
| Total Sub-Program Revenue | - | - | - | - | | |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | - | (167,464) | (164,130) | 3,334 | | |

Program 51: Parks

Program Goal: 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 | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--------------------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|
| Personnel | 988,711 | 974,298 | 1,000,200 | 25,902 | 3% | 54% |
| Supplies | 88,819 | 104,802 | 89,740 | (15,062) | -14% | 5% |
| Services | 717,623 | 544,003 | 556,990 | 12,987 | 2% | 30% |
| Capital Outlay | 418,065 | 641,960 | 193,350 | (448,610) | -70% | 11% |
| Total Program Expenditures | 2,213,218 | 2,265,063 | 1,840,280 | (424,783) | -19% | 100% |
| Expenditures Per Resident | 106 | 108 | 86 | (21) | -20% | |
| Full-Time Equivalents (FTE's) | 17.73 | 19.94 | 20.18 | 0.24 | 1% | |

Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|--------------------|------------------|------------------|-------------------|------------------|
| Allocation of: | | | | | | |
| Sales & Use Taxes (0.375%) | 348,652 | - | - | - | | 0% |
| Other Restricted Revenue (OS&PF) | 71,543 | - | - | - | | 0% |
| Arborist Licenses | 510 | 540 | 400 | (140) | -26% | 0% |
| Boat Permits | 2,780 | 5,750 | 3,000 | (2,750) | -48% | 0% |
| Capital Grants | - | 75,000 | 75,000 | - | 0% | 8% |
| State Lottery Proceeds | 223,514 | 201,160 | 201,160 | - | 0% | 21% |
| Other Restricted Revenue (CT-LF) | 5,415 | 5,000 | 3,270 | (1,730) | -35% | 0% |
| Impact Fees - Parks & Trails | 682,517 | 220,340 | 569,720 | 349,380 | 159% | 60% |
| Burial Permits | 40,185 | 46,220 | 48,540 | 2,320 | 5% | 5% |
| Burial Fees | 44,970 | 34,420 | 35,110 | 690 | 2% | 4% |
| Other Cemetery Revenue | 4,337 | 4,410 | 7,250 | 2,840 | 64% | 1% |
| Total Program Revenue | 1,424,423 | 592,840 | 943,450 | 350,610 | 59% | 100% |
| Surplus/(Deficiency) of Program Revenue over Program Expenditures | (788,795) | (1,672,223) | (896,830) | 775,393 | | |

Note:
 [1] This sub-program table does not include an allocation of Central Fund-Wide Charges.

Sub-Program 510: Parks & Recreation Administration

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|-------------|---------------|---------------|------------------|-------------------|------------------|
| Personnel | - | - | - | - | | 0% |
| Supplies | - | 4,226 | 4,300 | 74 | 2% | 13% |
| Services | - | 29,335 | 29,690 | 355 | 1% | 87% |
| Capital Outlay | - | - | - | - | | 0% |
| Total Sub-Program Expenditures | - | 33,561 | 33,990 | 429 | 1% | 100% |
| Expenditures Per Resident | - | 2 | 2 | 0 | 0% | |
| Full-Time Equivalent (FTE's) | - | - | - | - | | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|-------------|-----------------|-----------------|------------------|-------------------|------------------|
| Total Sub-Program Revenue | - | - | - | - | | |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | - | (33,561) | (33,990) | (429) | | |



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Parks Program Key Indicators Parks Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|--|--------------------------|---------------------|-------------------|-------------------|
| Workload | | | | |
| Total Park Acreage | Acres | 353 | 353 | 353 |
| Irrigated Park Acreage | Acres | 93 | 93 | 93 |
| Non-irrigated Park Acreage | Acres | 260 | 260 | 260 |
| Park Maintenance ¹ | Hours | 36,500 | 36,500 | 36,500 |
| Adopt a Park Program ² | Programs | 5 | 5 | 5 |
| Efficiency | | | | |
| Park Expenditures per Acre | Total \$/Acre | \$5,227 | \$5,844 | \$4,656 |
| Facility Shelter Rentals | Reservations | 273 | 280 | 285 |
| Effectiveness | | | | |
| "Overall Performance of the Louisville Parks and Recreation Department" ³ | % Excellent or Good | 89% (2016 estimate) | N/A | N/A |
| "Adequacy of Parks, bike paths, playing fields and playgrounds" ³ | % Essential or Important | 91% (2016 estimate) | N/A | N/A |
| PPLAB Rating ⁴ | 1 to 10 | 8.5 | TBD | TBD |
| Net Savings from Using Volunteers ⁵ | \$ | \$1,750 | \$1,750 | \$1,750 |

¹ Hours are estimates. Hours only account for Louisville employees. Volunteer and contractual hours are not included.

² Figures represent number of adopt-a-park programs.

³ Rating based on the 2016 Citizen Survey results.

⁴ Based on annual review by the Parks and Public Landscape Advisory Board.

⁵ Gross savings estimated around \$3,500 per year. Estimate 50% deduction for staff time.

Sub-Program 511: Parks

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|
| Personnel | 777,882 | 898,689 | 919,190 | 20,501 | 2% | 56% |
| Supplies | 68,238 | 94,403 | 81,280 | (13,123) | -14% | 5% |
| Services | 602,288 | 444,500 | 457,270 | 12,770 | 3% | 28% |
| Capital Outlay | 396,578 | 625,420 | 185,850 | (439,570) | -70% | 11% |
| Total Sub-Program Expenditures | 1,844,986 | 2,063,012 | 1,643,590 | (419,422) | -20% | 100% |
| Expenditures Per Resident | 89 | 98 | 77 | (21) | -21% | |
| Full-Time Equivalents (FTE's) | 14.83 | 18.80 | 19.04 | 0.24 | 1% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|--------------------|------------------|------------------|-------------------|------------------|
| Allocation of: | | | | | | 0% |
| Sales & Use Taxes (0.375%) | 348,652 | - | - | - | | 0% |
| Other Restricted Revenue (OS&PF) | 71,543 | | | - | | 0% |
| Arborist Licenses | - | 540 | 400 | (140) | -26% | 0% |
| Boat Permits | 2,780 | 5,750 | 3,000 | (2,750) | -48% | 0% |
| Capital Grants | - | 75,000 | 75,000 | - | 0% | 9% |
| State Lottery Proceeds | 223,514 | 201,160 | 201,160 | - | 0% | 24% |
| Other Restricted Revenue (CT-LF) | 5,415 | 5,000 | 3,270 | (1,730) | -35% | 0% |
| Impact Fees - Parks & Trails | 682,517 | 220,340 | 569,720 | 349,380 | 159% | 67% |
| Total Sub-Program Revenue | 1,334,421 | 507,790 | 852,550 | 344,760 | 68% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (510,565) | (1,555,222) | (791,040) | 764,182 | | |

Sub-Program 512: Forestry

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

| Sub-Program Expenditures | | | | | | |
|---------------------------------------|----------------|---------------|-------------|------------------|-------------------|------------------|
| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
| Personnel | 137,168 | - | - | - | | |
| Supplies | 17,212 | - | - | - | | |
| Services | 51,829 | - | - | - | | |
| Capital Outlay | - | - | - | - | | |
| Total Sub-Program Expenditures | 206,209 | - | - | - | | |
| Expenditures Per Resident | 10 | - | - | - | | |
| Full-Time Equivalent (FTE's) | 1.76 | - | - | - | | |

| Sub-Program Revenue | | | | | | |
|--|------------------|---------------|-------------|------------------|-------------------|------------------|
| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
| Arborist Licenses | 510 | - | - | - | | |
| Total Sub-Program Revenue | 510 | - | - | - | | |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (205,699) | - | - | - | | |



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Parks Program Key Indicators Cemetery Sub-Program

Goals

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

Objectives

Provide a suitable final resting place that meets community needs.

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|-----------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Total Acreage | Acres | 9 | 9 | 9 |
| Plots-Occupied ¹ | Plots | 2,046 | 2,076 | 2,111 |
| Plots-Vacant ² | Plots | 3,154 | 3,124 | 3,089 |
| Plots Sold | Plots | 25 | 35 | 35 |
| Efficiency | | | | |
| Cost to Inter (Adult Size) ³ | Ave \$/Per | \$1,250 | \$1,275 | \$1,300 |
| Cost to Inter (Cremation) ³ | Ave \$/Per | \$450 | \$460 | \$470 |
| Cost per Plot ⁴ | Ave \$/Plot | \$1,200 | \$1,230 | \$1,260 |
| Acreage Maintained/FTE | Acres/FTE | 7.89 | 7.89 | 7.89 |
| Effectiveness | | | | |
| PPLAB Rating ⁵ | 1 to 10 | N/A | 9 | 9 |
| Projected Supply of Plots Relative to Demand ⁶ | Years of Supply | 15 | 15 | 15 |

¹ Number was reached by a survey estimate.

² There are approximately 5,200 plots in the cemetery comprised of full-size, infant and cremation. The numbers reflect plots that are not interred.

³ Cost for opening and closing may increase due to Saturday burial, less than 48 hour notice and vault pricing.

⁴ Cost shown is for a resident rate full-size plot. Different rates exist for resident and non-residents for: full-size, infant and cremation plot sizes.

⁵ Staff will ask PPLAB to rate.

⁶ Estimate is based on full-size plot size. Cremation plot supply will run out quicker.

Sub-Program 515: Cemetery

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 73,661 | 75,609 | 81,010 | 5,401 | 7% | 50% |
| Supplies | 3,369 | 6,173 | 4,160 | (2,013) | -33% | 3% |
| Services | 63,506 | 70,168 | 70,030 | (138) | 0% | 43% |
| Capital Outlay | 21,487 | 16,540 | 7,500 | (9,040) | -55% | 5% |
| Total Sub-Program Expenditures | 162,023 | 168,490 | 162,700 | (5,790) | -3% | 100% |
| Expenditures Per Resident | 8 | 8 | 8 | (0) | -5% | |
| Full-Time Equivalents (FTE's) | 1.14 | 1.14 | 1.14 | - | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|-----------------|-----------------|-----------------|------------------|-------------------|------------------|
| Burial Permits | 40,185 | 46,220 | 48,540 | 2,320 | 5% | 53% |
| Burial Fees | 44,970 | 34,420 | 35,110 | 690 | 2% | 39% |
| Other Cemetery Revenue | 4,337 | 4,410 | 7,250 | 2,840 | 64% | 8% |
| Total Sub-Program Revenue | 89,492 | 85,050 | 90,900 | 5,850 | 7% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (72,531) | (83,440) | (71,800) | 11,640 | | |



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Program 52: Open Space & Trails

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

Program Expenditures [1]

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--------------------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|
| Personnel | 480,206 | 428,686 | 510,970 | 82,284 | 19% | 16% |
| Supplies | 13,382 | 13,747 | 10,080 | (3,667) | -27% | 0% |
| Services | 118,097 | 104,063 | 103,170 | (893) | -1% | 3% |
| Capital Outlay | 999,561 | 3,561,380 | 2,572,870 | (988,510) | -28% | 80% |
| Total Program Expenditures | 1,611,246 | 4,107,876 | 3,197,090 | (910,786) | -22% | 100% |
| Expenditures Per Resident | 77 | 195 | 150 | (45) | -23% | |
| Full-Time Equivalents (FTE's) | 6.79 | 6.02 | 7.02 | 1.00 | 17% | |

Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|--------------------|------------------|------------------|-------------------|------------------|
| Allocation of: | | | | | | |
| Sales & Use Taxes (0.375%) | 1,596,246 | 2,039,880 | 2,090,340 | 50,460 | 2% | 69% |
| Other Restricted Revenue (OS&PF) | - | 77,840 | 58,040 | (19,800) | -25% | 2% |
| Operational Grants | - | 4,800 | - | (4,800) | -100% | 0% |
| Capital Grants | 15,000 | - | 900,000 | 900,000 | | 30% |
| Capital Contributions | - | 162,500 | - | (162,500) | -100% | 0% |
| Land Dedication Fees | - | 432,330 | - | (432,330) | -100% | 0% |
| Total Program Revenue | 1,611,246 | 2,717,350 | 3,048,380 | 331,030 | 12% | 100% |
| Surplus/(Deficiency) of Program Revenue over Program Expenditures | - | (1,390,526) | (148,710) | 1,241,816 | | |

Note:

[1] This sub-program table does not include an allocation of Central Fund-Wide Charges.

Open Space & Trails Program Key Indicators Acquisition Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|--|---------------|----------------|-------------------|-------------------|
| Workload | | | | |
| OSAB Ranked & Council Reviewed Candidate Parcel ¹ | Units | Yes | Yes | Yes |
| Property Owners Contacted | Contacts | 1 | 1 | TBD |
| Efficiency | | | | |
| Number of Properties Actively Worked on | Units | 1 | 1 | TBD |
| Effectiveness | | | | |
| Candidate List is Up-to-Date | Annual Review | Yes | Yes | Yes |
| Rights of First Refusal Secured | Rights | 0 | 0 | 0 |
| Conservation Easements Secured | Units | 0 | 0 | 0 |
| ¹ OSAB has ranked and Approved. | | | | |

Sub-Program 521: Acquisition

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.

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|--------------|------------------|--------------|--------------------|-------------------|------------------|
| Personnel | 3,437 | 3,765 | 3,970 | 205 | 5% | 44% |
| Supplies | 23 | - | - | - | | 0% |
| Services | 1,247 | 60 | 5,000 | 4,940 | 8233% | 56% |
| Capital Outlay | - | 2,065,000 | - | (2,065,000) | -100% | 0% |
| Total Sub-Program Expenditures | 4,707 | 2,068,825 | 8,970 | (2,059,855) | -100% | 100% |
| Expenditures Per Resident | 0 | 98 | 0 | (98) | -100% | |
| Full-Time Equivalent (FTE's) | 0.03 | 0.03 | 0.03 | - | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|--------------|------------------|--------------|--------------------|-------------------|------------------|
| Allocation of: | | | | | | |
| Sales & Use Taxes (0.375%) | 4,707 | 1,636,495 | 8,970 | (1,627,525) | -99% | 100% |
| Land Dedication Fees | - | 432,330 | - | (432,330) | -100% | 0% |
| Total Sub-Program Revenue | 4,707 | 2,068,825 | 8,970 | (2,059,855) | -100% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | - | - | - | - | | |

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

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|--|----------------|-------------------|-------------------|
| Workload | | | | |
| City Owned Open Space Acreage | Acres | 695 | 695 | 695 |
| Open Space Expenditures ¹ | Total Exp | \$428,796 | \$326,104 | \$316,400 |
| Hours of Weed Control (Chemical) ² | Hours | 193 | 500 | 500 |
| Hours of Weed Control (Mechanical) ^{2 & 3} | Hours | 521.75 | 800 | 800 |
| Contracts Managed Annually | Contracts | 17 | 21 | 15 |
| Ranger Naturalist Enforcement Contacts with Users | Citations or Penalty Assessment/Written Warnings/Verbal Warnings | 3/13/74 | 11/25/270 | 21/50/450 |
| Efficiency | | | | |
| Open Space Expenditures per Acre | Exp/Acres | \$616.97 | \$469.21 | \$455.25 |
| \$ per Acre of Weed Control ⁴ | \$/Acre | \$758 | \$1,504 | TBD |
| Colorado "A List" Species Treated | % Treated | 100% | 100% | 100% |
| Effectiveness | | | | |
| "Maintenance of Open Space" Rating ⁵ | % Excellent or Good | 87% | 87% | 87% |
| % of Acreage Free of High Priority Weeds | % of total | 65% | 73% | 85% |
| Percentage of all Open Space Zoned | % of Total | 18% | 41% | 60% |
| Percentage of all Open Space Designated ⁶ | % of Total | 78% | 100% | 100% |

¹ Expense for the Admin & Operations Sub Program.

² Includes contractor, staff, and volunteer effort.

³ Includes hours provided by goat grazing (336 hrs). Grazing hour calculated by herd not per goat.

⁴ Contractual only. 2017 is the average of both the herbicide contracts (\$1,210.50/acre) & goat grazing contract (\$2,500/acre). In addition, more acreage was back pack sprayed in 2017 which made the cost (labor) of herbicide spraying more expensive in 2017.

⁵ Based on the 2016 Citizen Survey results.

⁶ OSAB has made a recommendation, City Council review will occur in September.

Sub-Program 522: Maintenance & Management

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.

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 284,736 | 195,881 | 202,440 | 6,559 | 3% | 64% |
| Supplies | 11,610 | 13,077 | 10,080 | (2,997) | -23% | 3% |
| Services | 99,817 | 91,846 | 86,380 | (5,466) | -6% | 27% |
| Capital Outlay | 32,633 | 25,300 | 17,500 | (7,800) | -31% | 6% |
| Total Sub-Program Expenditures | 428,796 | 326,104 | 316,400 | (9,704) | -3% | 100% |
| Expenditures Per Resident | 21 | 15 | 15 | (1) | -4% | |
| Full-Time Equivalents (FTE's) | 3.62 | 2.61 | 2.61 | - | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|----------------|----------------|----------------|------------------|-------------------|------------------|
| Allocation of: | | | | | | |
| Sales & Use Taxes (0.375%) | 428,796 | 243,464 | 316,400 | 72,936 | 30% | 100% |
| Other Restricted Revenue (OS&PF) | - | 77,840 | - | (77,840) | -100% | 0% |
| Operational Grants | - | 4,800 | - | (4,800) | -100% | 0% |
| Total Sub-Program Revenue | 428,796 | 326,104 | 316,400 | (9,704) | -3% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | - | - | - | - | | |

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

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|--|------------------------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Education Programs | # of Programs | 16 | 28 | 30 |
| Volunteer Programs ¹ | # of Programs | 14 | 13 | 17 |
| Efficiency | | | | |
| Average Participants per Education Program ² | Participants/ Program | 67 | 38 | 40 |
| Total Hours Donated to Volunteer Programs | Hours | 1,002 | 600 | 900 |
| Effectiveness | | | | |
| Average Overall Rating of Education Programs ³ | Rating on Scale of 1 to 4 | 1.5 | 1 | 1 |
| Average Overall Rating of Volunteer Programs ³ | Rating on Scale of 1 to 4 | New Metric | 1 | 1 |
| Better Understanding of Open Space Attributes ⁴ | Rating on Scale of 1 to 4 | New Metric | New Metric | 1 |
| ¹ Volunteer programs include: Adopts, OSAB, Weed Whackers, Raptor Monitors, Burrowing Owls, Photo Points, and Group Projects (each individual group project). ² This is the true average that includes highly attended education programs (i.e. school assemblies (210 & 131), CSU weed tour (175)). When high-attended programs are subtracted from tally the average is 12. ³ Based on evaluation survey submitted at conclusion of each program with rating on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor. ⁴ This question has been added to the evaluation survey and will be included in 2018. | | | | |

Sub-Program 523: Education & Outreach

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.

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 105,138 | 116,737 | 190,100 | 73,363 | 63% | 59% |
| Supplies | 345 | 450 | - | (450) | -100% | 0% |
| Services | 5,481 | 1,597 | 1,490 | (107) | -7% | 0% |
| Capital Outlay | 7,552 | 8,050 | 130,170 | 122,120 | 1517% | 40% |
| Total Sub-Program Expenditures | 118,516 | 126,834 | 321,760 | 194,926 | 154% | 100% |
| Expenditures Per Resident | 6 | 6 | 15 | 9 | 151% | |
| Full-Time Equivalents (FTE's) | 1.77 | 1.79 | 2.79 | 1.00 | 56% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|----------------|----------------|----------------|------------------|-------------------|------------------|
| Allocation of: | | | | | | |
| Sales & Use Taxes (0.375%) | 118,516 | 126,834 | 321,760 | 194,926 | 154% | 100% |
| Total Sub-Program Revenue | 118,516 | 126,834 | 321,760 | 194,926 | 154% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | - | - | - | - | | |

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

Goals

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

Objectives

Maintain all trails to a satisfactory level to encourage recreation and to enable safe walking, running and bike riding around Louisville.

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|---------------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Trails - Total Miles in Open Space | Miles | 23.47 | 23.67 | 24.60 |
| Trails - Soft Surface in Open Space | Miles | 14.31 | 14.40 | 15.33 |
| Trails - Hard Surface in Open Space | Miles | 9.16 | 9.27 | 9.27 |
| Efficiency | | | | |
| Sub-Program Cost per Mile | \$/Mile | \$4,390.58 | \$6,330.80 | \$4,968.70 |
| Time to Resolve Reported User Safety Maintenance Item | Days | 4 | 2 | 2 |
| Effectiveness | | | | |
| "Maintenance of the Trail System" Rating ² | % Excellent or Good | 90% | 90% | 90% |
| OSAB Maintenance Rating ³ | OSAB Rating | N/A | New Metric | 1.5 |

¹ Based on proposed 2017-2018 Budget Sub Program.

² Based on the 2016 Citizen Survey results.

³ Based on annual OSAB review of each trail segment with rating on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor. OSAB finalized the survey questions in 2017 and will implement in 2018.

Sub-Program 524: Trail Maintenance

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.

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 70,344 | 93,150 | 94,430 | 1,280 | 1% | 77% |
| Supplies | 1,381 | 200 | - | (200) | -100% | 0% |
| Services | 10,304 | 10,500 | 10,300 | (200) | -2% | 8% |
| Capital Outlay | 21,018 | 46,000 | 17,500 | (28,500) | -62% | 14% |
| Total Sub-Program Expenditures | 103,047 | 149,850 | 122,230 | (27,620) | -18% | 100% |
| Expenditures Per Resident | 5 | 7 | 6 | (1) | -19% | |
| Full-Time Equivalents (FTE's) | 1.17 | 1.37 | 1.37 | - | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|----------------|------------------|----------------|------------------|-------------------|------------------|
| Allocation of: | | | | | | |
| Sales & Use Taxes (0.375%) | 103,047 | 33,087 | 122,230 | 89,143 | 269% | 100% |
| Total Sub-Program Revenue | 103,047 | 33,087 | 122,230 | 89,143 | 269% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | - | (116,763) | - | 116,763 | | |

Open Space & Trails Program Key Indicators New Trails Sub-Program

Goals

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

Objectives

Construct the highest priority new trails and trail connections to enhance the trail system in a manner consistent with City Council adopted plans.

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|--|-------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Public Meetings for New Trails | Meetings | 0 | 3 | 5 |
| Length of New Trails ¹ | Feet | 0 | 0 | 5,900 |
| Number of New Trail Connections | Connections | 0 | 0 | 9 |
| Efficiency | | | | |
| \$ per square Foot ² | \$/Foot | N/A | N/A | \$17.84 |
| Effectiveness | | | | |
| Number of Trail Connections and Crossings Remaining to be Completed ¹ | Total | 37 | 35 | 28 |

¹ Includes trails identified in the "New Trails" and "Wayfinding" CIP's.

² Includes construction costs only (not design) for segments actually built in a particular year.

Sub-Program 528: New 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.

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|------------------|------------------|------------------|-------------------|------------------|
| Personnel | 16,551 | 19,153 | 20,030 | 877 | 5% | 1% |
| Supplies | 23 | 20 | - | (20) | -100% | 0% |
| Services | 1,248 | 60 | - | (60) | -100% | 0% |
| Capital Outlay | 938,358 | 1,417,030 | 2,407,700 | 990,670 | 70% | 99% |
| Total Sub-Program Expenditures | 956,180 | 1,436,263 | 2,427,730 | 991,467 | 69% | 100% |
| Expenditures Per Resident | 46 | 68 | 114 | 46 | 67% | |
| Full-Time Equivalent (FTE's) | 0.20 | 0.22 | 0.22 | - | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|----------------|--------------------|------------------|------------------|-------------------|------------------|
| Allocation of: | | | | | | |
| Sales & Use Taxes (0.375%) | 941,180 | - | 1,320,980 | 1,320,980 | | 58% |
| Other Restricted Revenue (OS&PF) | - | - | 58,040 | 58,040 | | 3% |
| Capital Grants | 15,000 | - | 900,000 | 900,000 | | 39% |
| Capital Contributions | - | 162,500 | - | (162,500) | -100% | 0% |
| Total Sub-Program Revenue | 956,180 | 162,500 | 2,279,020 | 2,116,520 | 1302% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | - | (1,273,763) | (148,710) | 1,125,053 | | |



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Program 53: Recreation

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

Program Expenditures [1]

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|-------------------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|
| Personnel | 2,733,470 | 2,904,314 | 2,983,320 | 79,006 | 3% | 58% |
| Supplies | 270,169 | 320,492 | 307,300 | (13,192) | -4% | 6% |
| Services | 1,261,273 | 1,293,304 | 1,718,780 | 425,476 | 33% | 33% |
| Capital Outlay | 262,580 | 162,798 | 165,908 | 3,110 | 2% | 3% |
| Total Program Expenditures | 4,527,492 | 4,680,908 | 5,175,308 | 494,400 | 11% | 100% |
| Full-Time Equivalent (FTE's) | 53.01 | 56.50 | 53.32 | (3.18) | -6% | |

Program Revenue [1]

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|--------------------|------------------|------------------|-------------------|------------------|
| Youth Activity Fees | 442,215 | 465,470 | 464,310 | (1,160) | 0% | 11% |
| Adult Activity Fees | 198,547 | 165,720 | 158,200 | (7,520) | -5% | 4% |
| Senior Activity & Service Fees | 161,134 | 170,110 | 143,500 | (26,610) | -16% | 3% |
| Aquatics Fees | 188,289 | 188,690 | 155,380 | (33,310) | -18% | 4% |
| Golf Course Fees & Other Revenue | 1,429,445 | 1,604,920 | 1,675,830 | 70,910 | 4% | 40% |
| Program-Wide Revenue [2]: | | | | | | |
| Sales & Use Taxes | - | - | 868,660 | 868,660 | | 21% |
| Rec Center Membership Fees | 763,710 | 789,010 | 631,120 | (157,890) | -20% | 15% |
| Rec Center Daily User Fees | 88,423 | 86,970 | 69,630 | (17,340) | -20% | 2% |
| Rec Center Concession Fees | 8,135 | 9,000 | 9,000 | - | 0% | 0% |
| Rec Center Rentals | 100,896 | 54,960 | 42,270 | (12,690) | -23% | 1% |
| Other Miscellaneous Revenue | 1,047 | 1,500 | 1,500 | - | 0% | 0% |
| Impact Fees | 449,631 | 49,180 | - | (49,180) | -100% | 0% |
| Total Program Revenue | 3,831,472 | 3,585,530 | 4,219,400 | 633,870 | 18% | 100% |
| Surplus/(Deficiency) of Program Revenue over Program Expenditures | (696,020) | (1,095,378) | (955,908) | 139,470 | | |
| Surplus/(Deficiency) Per Resident | (33) | (52) | (45) | 7 | | |

Notes:

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

[2] 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 | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|-------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | - | 339,535 | 333,950 | (5,585) | -2% | 74% |
| Supplies | - | 26,620 | 26,910 | 290 | 1% | 6% |
| Services | - | 97,748 | 88,460 | (9,288) | -10% | 20% |
| Capital Outlay | - | - | - | - | | 0% |
| Total Sub-Program Expenditures | - | 463,903 | 449,320 | (14,583) | -3% | 100% |
| Full-Time Equivalent (FTE's) | - | 8.06 | 8.06 | - | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|-------------|------------------|------------------|------------------|-------------------|------------------|
| Total Sub-Program Revenue | - | - | - | - | | |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | - | (463,903) | (449,320) | 14,583 | | |
| Surplus/(Deficiency) Per Resident | - | (22) | (21) | 1 | | |



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Recreation Program Key Indicators Youth Activities Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|---------------------------|----------------|-------------------|-------------------|
| Context Data and General Information | | | | |
| Youth Population ¹ | Youth 0-17 | 8,228 | 8,474 | 8,728 |
| Workload | | | | |
| Summer Day Camp Attendees | Participants | 670 | 670 | 670 |
| Preschool Program Attendees | Participants | 477 | 486 | 486 |
| Teen Program Attendees | Participants | 52 | 51 | 56 |
| Youth Sports Attendees ² | Participants | 1,906 | 1,969 | 1,970 |
| Nite at the Rec Attendees | Participants | 3,819 | 3,850 | 3,900 |
| Catalog | # | 3 | 3 | 3 |
| Efficiency | | | | |
| \$ per Camp Participant | Expense/Participant | 205 | 174 | 174 |
| \$ per Preschool Participant | Expense/Participant | 328 | 271 | 271 |
| \$ per Teen Program Participant | Expense/Participant | 71 | 62 | 56 |
| \$ per Youth Sports Participant | Expense/Participant | \$138 | \$96 | \$95 |
| \$ per Nite at the Rec Participant | Expense/Participant | \$657 | \$19 | \$19 |
| Effectiveness | | | | |
| “Current Recreation Programs for Youth” Rating ³ | % Excellent or Good | 85% | 85% | 85% |
| Average Overall Rating of Programs ⁴ | Rating on Scale of 1 to 4 | 1 | 1 | 1 |
| Total Youth Activities Participants | Participants | 6,924 | 7,026 | 7,082 |

¹ Based on the most recent [Census Data](#) with Youth defined as ages 17 and younger.

² Total participants each season. Not unique individuals because many participate in more than one sport or session.

³ 2016 Citizen Survey results.

⁴ Based on evaluation survey submitted at conclusion of each program with rating on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor.

Sub-Program 531: Youth Activities

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 | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|------------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 640,659 | 473,263 | 488,120 | 14,857 | 3% | 77% |
| Supplies | 52,726 | 36,306 | 37,940 | 1,634 | 5% | 6% |
| Services | 268,490 | 105,210 | 104,670 | (540) | -1% | 17% |
| Capital Outlay | 76,374 | 6,420 | - | (6,420) | -100% | 0% |
| Total Sub-Program Expenditures | 1,038,249 | 621,199 | 630,730 | 9,531 | 2% | 100% |
| Full-Time Equivalent (FTE's) | 12.88 | 8.68 | 8.63 | (0.05) | -1% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| Rec Center Nite at the Rec | 44,330 | 40,580 | 40,000 | (580) | -1% | 9% |
| Rec Center Nite@Rec Merchandise | 13,919 | 12,280 | 12,000 | (280) | -2% | 3% |
| Rec Center Child Care Fees | 9,640 | 9,580 | 8,550 | (1,030) | -11% | 2% |
| Rec Center Youth Activity Fees | 189,164 | 210,000 | 210,000 | - | 0% | 45% |
| Rec Center Youth Activity Contracted | 45,755 | 45,760 | 45,760 | - | 0% | 10% |
| Rec Center Youth Red Cross | 1,214 | - | - | - | | 0% |
| Rec Center Youth Sports Fees | 112,638 | 125,900 | 126,000 | 100 | 0% | 27% |
| Rec Center Youth Sports Contracted | 25,556 | 21,370 | 22,000 | 630 | 3% | 5% |
| Total Sub-Program Revenue | 442,215 | 465,470 | 464,310 | (1,160) | 0% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (596,034) | (155,729) | (166,420) | (10,691) | | |
| Surplus/(Deficiency) Per Resident | (29) | (7) | (8) | (0) | | |

Recreation Program Key Indicators Adult Activities Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|--|------------------------------|----------------|-------------------|-------------------|
| Context Data and General Information | | | | |
| Adult Population ¹ | Residents 18-59 Years of Age | 20,801 | 21,044 | 21,287 |
| Workload | | | | |
| Adult Fitness Classes Offered | Classes | 63 | 64 | 65 |
| Catalog | # | 3 | 3 | 3 |
| Facilities/Equipment Maintained | Units | 50 | 50 | 55 |
| Efficiency | | | | |
| Cost Recovery of Adult Programs (Council Policy Target is 100%) | % | 40% | 60% | 54% |
| Effectiveness | | | | |
| "Current Recreation Programs for Adults" Rating ² | % Excellent or Good | 77% | 77% | 77% |
| Adult Participation in Fitness Classes | Total Attendance in Classes | 38,977 | 39,000 | 39,250 |
| Average Overall Rating of Programs ³ | Rating on Scale of 1 to 4 | 2.5 | 2.5 | 2.5 |
| ¹ Based on the most recent Census Data with "Adult" defined as those 18 years to 59 years old. ² Based on the 2016 Citizen Survey results. ³ Based on evaluation survey submitted in periodic surveys for Adult Rec programs with rating on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor. | | | | |

Sub-Program 532: Adult Activities

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 | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 259,331 | 161,092 | 178,070 | 16,978 | 11% | 61% |
| Supplies | 16,231 | 6,495 | 7,410 | 915 | 14% | 3% |
| Services | 179,226 | 33,518 | 35,150 | 1,632 | 5% | 12% |
| Capital Outlay | 39,465 | 76,420 | 70,000 | (6,420) | -8% | 24% |
| Total Sub-Program Expenditures | 494,253 | 277,525 | 290,630 | 13,105 | 5% | 100% |
| Full-Time Equivalent (FTE's) | 4.16 | 2.40 | 2.50 | 0.10 | 4% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| Rec Center Adult Fitness Fees | 108,114 | 79,000 | 71,000 | (8,000) | -10% | 45% |
| Rec Center Adult Fitness Contracted | 46,903 | 42,000 | 42,000 | - | 0% | 27% |
| Rec Center Adult Fitness Red Cross | 512 | 700 | 700 | - | 0% | 0% |
| Rec Center Adult Sports Fees | 43,017 | 44,020 | 44,500 | 480 | 1% | 28% |
| Total Sub-Program Revenue | 198,547 | 165,720 | 158,200 | (7,520) | -5% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (295,706) | (111,805) | (132,430) | (20,625) | | |
| Surplus/(Deficiency) Per Resident | (14) | (5) | (6) | (1) | | |

Recreation Program Key Indicators Senior Activities and Services Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|------------------------------|----------------|-------------------|-------------------|
| Context Data and General Information | | | | |
| Senior Population ¹ | Residents Greater than 59 | 3,595 | 3,745 | 3,895 |
| Workload | | | | |
| Special Events | Events | 9 | 9 | 9 |
| Health and Wellness Events | Items | 15 | 15 | 15 |
| Fitness and Sports Events | Items | 14 | 14 | 14 |
| Trips | Events | 56 | 56 | 56 |
| Daily Lunch Program | Days Open | 245 | 245 | 245 |
| Classes and Workshops | Events | 18 | 18 | 18 |
| Volunteer Opportunities | Hours | 4,193 | 4,811 | 4,850 |
| Drop in Programs ² | Items | 11 | 11 | 11 |
| Resources – Information & Referrals | Contacts | 208 | 225 | 235 |
| Resources – Community Outreach | Participants | 1,281 | 1,300 | 1,400 |
| Resources – Support Groups | Participants | 136 | 145 | 160 |
| Resources – Loan Closet | Check Outs | 281 | 300 | 310 |
| Efficiency | | | | |
| Average Cost per Participant Lunch ² | \$/Participant | \$4.75 | \$5.50 | \$5.50 |
| Average Cost per Participant ³ | \$/Participant | \$22.35 | \$24.00 | \$25.00 |
| Effectiveness | | | | |
| “Overall of the Louisville Senior Center” Rating ⁴ | % Excellent or Good | 81% | 81% | 81% |
| “Current Programs and Services for Seniors” Rating ⁴ | % Excellent or Good | 87% | 87% | 87% |
| Average Overall Rating of Programs ⁵ | Rating on scale of 1 to 4 | 1 | 1 | 1 |
| Average Participants per Day Trip | Att/Trip | 21 | 21 | 21 |
| Average Participants Lunch Bunch | Att/Trip | 19 | 19 | 19 |
| Average Participants Dinner Group | Att/Trip | 19 | 19 | 19 |
| Average Lunch Count | Att/Daily | 34 | 37 | 40 |

¹ Based on 2013 demo from Age Well BOCO Plan and added 150/year. Compared to 2012 CASOA figure to 2013 went up 150.

² Amount of Caterers Cost per meal charged. Does not include \$25/day delivery.

³ Amount of expenses for 2016/number of meals ordered; budgeted amount/estimated number of meals ordered for 2016, 2017

⁴ Based on the 2016 Citizen Survey results.

⁵ Based on evaluation survey submitted at conclusion of each program rating on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor.

Sub-Program 533: Senior Activities & Services

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 | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 355,843 | 276,890 | 297,890 | 21,000 | 8% | 58% |
| Supplies | 31,708 | 21,135 | 23,340 | 2,205 | 10% | 5% |
| Services | 258,668 | 161,640 | 158,850 | (2,790) | -2% | 31% |
| Capital Outlay | 36,008 | 36,008 | 36,008 | - | 0% | 7% |
| Total Sub-Program Expenditures | 682,227 | 495,673 | 516,088 | 20,415 | 4% | 100% |
| Full-Time Equivalent (FTE's) | 5.10 | 3.43 | 3.45 | 0.02 | 1% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| Senior Grants | 8,210 | 6,000 | 6,000 | - | 0% | 4% |
| Senior Meals Reimbursement | 43,838 | 50,000 | 50,000 | - | 0% | 35% |
| Senior Fees | 75,357 | 80,000 | 65,000 | (15,000) | -19% | 45% |
| Senior Fees - Contracted | 15,280 | 12,400 | 10,000 | (2,400) | -19% | 7% |
| Seniors Grants & Contributions | 1,950 | 5,210 | - | (5,210) | -100% | 0% |
| Senior Meals Contributions | 16,499 | 16,500 | 12,500 | (4,000) | -24% | 9% |
| Total Sub-Program Revenue | 161,134 | 170,110 | 143,500 | (26,610) | -16% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (521,093) | (325,563) | (372,588) | (47,025) | | |
| Surplus/(Deficiency) Per Resident | (25) | (15) | (18) | (2) | | |

Recreation Program Key Indicators Aquatics Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|-------------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Water Aerobics Classes ¹ | Classes | 750 | 750 | 796 |
| Group Swim Lessons ² | Classes | 305 | 366 | 350 |
| Private Lessons ³ | Classes | 1,918 | 2,200 | 1,100* |
| Pool Maintenance ⁴ | Hours | 2,577 | 2,577 | 1,765 |
| Swim Lesson Participation | Attendees | 1,502 | 1,608 | 1,500 |
| Contract Pool Rental | Lane Hours Rented | 1,330 | 1,390 | 634 |
| Open Swim ⁵ | Hours | 2,584 | 2,584 | 2,050 |
| Efficiency | | | | |
| Private Lesson Participant Cost | \$/Class | \$20 | \$20 | \$20 |
| Swim Lesson Participant Cost | \$/Class | \$6.25 | \$6.25 | \$6.25 |
| Group Pool Rental | Hour | 875 | 1,247 | 600 |
| Effectiveness | | | | |
| Water Aerobics Participation | Class Attendance | N/A | 9,000 | 9,552 |
| Net Revenue of Rec Center Pool | Net Rev | \$127,833 | \$114,000 | \$70,000 |
| Net Revenue of Memory Square Pool | Net Rev | \$53,771 | \$50,000 | \$50,000 |
| Average Rating of Programs ⁶ | 1 to 4 | 1.21 | 1.16 | 1.18 |

¹ Aerobics classes calculated 15 week @ 50 weeks. 1a. Staff doesn't have accurate numbers to represent actual but will in the future.

² Total number of lessons conducted.

³ Total number of hours private lessons conducted. * Based on no splash pool for lessons.

⁴ Maintenance hours calculated by .25 hour of maintenance completed by part-time staff during operational hours and scheduled shifts and the average of full-time staff 1 hours/week backwashing, 31hours/day pool chemistry and mechanics.

⁵ Hours calculated when the splash or main pools were designated as open swim.

⁶ Based on evaluation survey submitted at conclusion of each program with rating on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor.

Sub-Program 535: Aquatics

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 | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 641,748 | 570,443 | 601,780 | 31,337 | 5% | 83% |
| Supplies | 36,655 | 32,422 | 33,320 | 898 | 3% | 5% |
| Services | 163,739 | 70,339 | 77,650 | 7,311 | 10% | 11% |
| Capital Outlay | 41,723 | 18,650 | 10,000 | (8,650) | -46% | 1% |
| Total Sub-Program Expenditures | 883,865 | 691,854 | 722,750 | 30,896 | 4% | 100% |
| Full-Time Equivalent (FTE's) | 13.89 | 15.38 | 12.39 | (2.99) | -19% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| Rec Center Swim Lessons | 102,823 | 110,320 | 88,320 | (22,000) | -20% | 57% |
| Rec Center Aquatics Contracted | 22,668 | 22,000 | 19,060 | (2,940) | -13% | 12% |
| Rec Center Aquatics Red Cross | 220 | 500 | 500 | - | 0% | 0% |
| Rec Center Swim Team Fees | 22,290 | 19,630 | 18,000 | (1,630) | -8% | 12% |
| Memory Square Swim Admissions | 35,669 | 35,670 | 28,000 | (7,670) | -22% | 18% |
| Memory Square Swim Lessons | 4,619 | 570 | 1,500 | 930 | 163% | 1% |
| Total Sub-Program Revenue | 188,289 | 188,690 | 155,380 | (33,310) | -18% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (695,577) | (503,164) | (567,370) | (64,206) | | |
| Surplus/(Deficiency) Per Resident | (33) | (24) | (27) | (3) | | |

Recreation Program Key Indicators Golf Course Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|--|---------------------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Total Rounds | Rounds | 27,940 | 30,000 | 32,000 |
| Season Passes | Units | 399 | 499 | 550 |
| Cart Rentals | Units | 15,944 | 17,000 | 16,500 |
| Total Playable Days ¹ | Playable Days | N/A | 300 | 300 |
| Guest Lessons Attended | Hours | 451 | 650 | 675 |
| Course Maintenance | FTEs | 5.68 | 8 | 8.5 |
| Marketing Effort | Hours | 752 | 832 | 832 |
| Tournaments/Outings/Club Events | Events | 119 | 135 | 175 |
| Efficiency | | | | |
| Average Revenue per Round | \$/Round | \$52.41 | \$49.83 | \$53.00 |
| Cart Rental Rev./Cart Lease Debt Service | Rev/Exp | \$13.27 | \$14.00 | \$14.00 |
| Average Revenue per Playable Day ¹ | Rev-Op Exp | \$4,881 | \$5,954 | \$6,200 |
| Effectiveness | | | | |
| Net Revenue or (Loss) ² | \$ | -\$547 | \$144,302 | \$76,900 |
| Resident Participation (“Played Golf at the Coal Creek Golf Course”) ³ | % Response | 18% | 18% | 18% |
| Resident Participation (“Engaged in an Activity at the Coal Creek Golf Course”) ⁴ | % Response | New Metric | New Metric | New Metric |
| “Overall Quality of the Coal Creek Golf Course” Citizen Survey Rating ⁴ | % Excellent or Good | 76% | 80% | 80% |
| Overall Quality of the Coal Creek Golf Course Golfer Rating ⁵ | Rating on scale of 1 to 5 | New Metric | 4.16 | 4.5 |
| Marketing Effectiveness ⁶ | TBD | TBD | TBD | TBD |

¹ Intermittent or steady rain exceeding 0.25 inches over more than one hour, wind speed exceeds 19 miles per hour, temperatures less than 46 and more than 94 degrees and these NON-playable day criteria are present for more than 50% of playable hours.

² After 100% of capital expenditures.

³ Based on revised categorization of players offering resident discounts to confirmed Louisville residents.

⁴ Based on the 2016 Citizen Survey results.

⁵ Based on evaluation survey submitted at conclusion of each round with rating on a scale of 5=Excellent, 4=Good, 3=average, 2= below average, 1=Poor.

⁶ Includes following marketing efforts: Website, Denver Golf Expo, Avid Golfer, Golf Now, Rock Creek Living, Golf Passport, and Unlimited Card.

Sub-Program 537: Golf Course

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 | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|
| Personnel | 835,889 | 938,558 | 930,760 | (7,798) | -1% | 58% |
| Supplies | 132,850 | 152,214 | 137,650 | (14,564) | -10% | 9% |
| Services | 391,150 | 344,546 | 490,520 | 145,974 | 42% | 31% |
| Capital Outlay | 69,010 | 25,300 | 40,000 | 14,700 | 58% | 3% |
| Total Sub-Program Expenditures | 1,428,898 | 1,460,618 | 1,598,930 | 138,312 | 9% | 100% |
| Full-Time Equivalent (FTE's) | 16.98 | 16.74 | 16.48 | (0.26) | -2% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| Green Fees | 779,087 | 880,000 | 924,000 | 44,000 | 5% | 55% |
| Annual Season Passes | 107,663 | 150,000 | 155,000 | 5,000 | 3% | 9% |
| Golf Cart Rentals | 213,474 | 245,500 | 250,000 | 4,500 | 2% | 15% |
| Driving Range Fees | 101,610 | 106,690 | 110,000 | 3,310 | 3% | 7% |
| Pro Shop Merchandise Sales | 97,214 | 106,690 | 110,000 | 3,310 | 3% | 7% |
| Other Golf Course Fees | 123,198 | 113,040 | 117,620 | 4,580 | 4% | 7% |
| Other Miscellaneous Revenue | 7,200 | 3,000 | 9,210 | 6,210 | 207% | 1% |
| Total Sub-Program Revenue | 1,429,445 | 1,604,920 | 1,675,830 | 70,910 | 4% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | 547 | 144,302 | 76,900 | (67,402) | | |
| Surplus/(Deficiency) Per Resident | 0 | 7 | 4 | (3) | | |

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 | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|-------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | - | 53,634 | 54,500 | 866 | 2% | 36% |
| Supplies | - | 13,450 | 8,200 | (5,250) | -39% | 5% |
| Services | - | 60,340 | 79,860 | 19,520 | 32% | 52% |
| Capital Outlay | - | - | 9,900 | 9,900 | | 6% |
| Total Sub-Program Expenditures | - | 127,424 | 152,460 | 25,036 | 20% | 100% |
| Full-Time Equivalent (FTE's) | - | 0.71 | 0.71 | - | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|-------------|------------------|------------------|------------------|-------------------|------------------|
| Total Sub-Program Revenue | - | - | - | - | | |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | - | (127,424) | (152,460) | (25,036) | | |
| Surplus/(Deficiency) Per Resident | - | (6) | (7) | (1) | | |

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 | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|-------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | - | 90,899 | 98,250 | 7,351 | 8% | 12% |
| Supplies | - | 31,850 | 32,530 | 680 | 2% | 4% |
| Services | - | 419,963 | 683,620 | 263,657 | 63% | 84% |
| Capital Outlay | - | - | - | - | | 0% |
| Total Sub-Program Expenditures | - | 542,712 | 814,400 | 271,688 | 50% | 100% |
| Full-Time Equivalent (FTE's) | - | 1.10 | 1.10 | - | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|-------------|------------------|------------------|------------------|-------------------|------------------|
| Total Sub-Program Revenue | - | - | - | - | | |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | - | (542,712) | (814,400) | (271,688) | | |
| Surplus/(Deficiency) Per Resident | - | (26) | (38) | (12) | | |



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Program 55: Cultural Services

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

Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--------------------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|
| Personnel | 1,301,826 | 1,399,624 | 1,552,100 | 152,476 | 11% | 65% |
| Supplies | 120,237 | 161,110 | 134,200 | (26,910) | -17% | 6% |
| Services | 384,086 | 470,480 | 485,950 | 15,470 | 3% | 20% |
| Capital Outlay | 2,089 | 384,488 | 220,850 | (163,638) | -43% | 9% |
| Total Program Expenditures | 1,808,238 | 2,415,702 | 2,393,100 | (22,602) | -1% | 100% |
| Expenditures Per Resident | 58 | 79 | 77 | (2) | -3% | |
| Full-Time Equivalents (FTE's) | 22.27 | 22.55 | 22.80 | 0.25 | 1% | |

Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|--------------------|--------------------|--------------------|------------------|-------------------|------------------|
| State Grants - Libraries | 9,793 | - | - | - | | 0% |
| Superior IGA - Library Services | 289,168 | 343,800 | 350,680 | 6,880 | 2% | 69% |
| Library Rentals and Fees | 3,032 | 6,000 | 6,000 | - | 0% | 1% |
| Library Fines | 49,417 | 49,420 | 49,420 | - | 0% | 10% |
| Impact Fees - Library | 121,620 | 39,260 | 75,840 | 36,580 | 93% | 15% |
| Special Event Permits | 7,710 | 6,000 | 6,000 | - | 0% | 1% |
| Fall Festival Event Fees | 14,151 | 12,250 | 10,000 | (2,250) | -18% | 2% |
| Fourth of July Event Fees | 4,930 | 5,570 | - | (5,570) | -100% | 0% |
| Art Center Rentals | 8,365 | 10,000 | 9,000 | (1,000) | -10% | 2% |
| Total Program Revenue | 508,186 | 472,300 | 506,940 | 34,640 | 7% | 100% |
| Surplus/(Deficiency) of Program Revenue over Program Expenditures | (1,300,052) | (1,943,402) | (1,886,160) | 57,242 | | |

Cultural Services Program Key Indicators Library Services Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|--------------------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Check-outs and Renewals ¹ | Items | 506,035 | 489,400 | 471,430 |
| Library Card Holders | Resident Library Card | 17,154 | 18,000 | 18,200 |
| Programs for Adults, Teens, and Children ² | # of Programs | 860 | 900 | 875 |
| Programs for Adults, Teens, and Children ² | Attendance | 19,587 | 20,000 | 20,000 |
| Ave Number of WiFi Users | Daily | 132 | 140 | 150 |
| Visitors | Annual | 226,729 | 217,660 | 209,000 |
| Efficiency | | | | |
| Check-outs per FTE ³ | Items/FTE | 25,176 | 23,943 | 22,796 |
| Program Attendance per 1,000 Served ⁴ | Units | 5,935 | 6,060 | 5,989 |
| Summer Reading Program Participation (Age 11 and Under) | Total Registrants | 1,755 | 1,800 | 1,900 |
| Study Rooms Booked | Ave.% Open Hours | 63% | 62% | 62% |
| Ave Time from Item Check-in to Back on Shelf | Hours | 18 | 18 | 18 |
| Ave. Days for Newly Acquired Items to be Ready for Checkout | Days | 9 | 10 | 10 |
| Effectiveness | | | | |
| "Overall Performance of Louisville Public Library" Rating ⁵ | % Excellent or Good | 96% | 96% | 96% |
| "Louisville Public Library programs" Rating ⁵ | % Excellent or Good | 98% | 98% | 98% |
| "Services at the Louisville Public Library" Rating ⁵ | % Excellent or Good | 98% | 98% | 98% |
| "Louisville Public Library services online" Rating ⁵ | % Excellent or Good | 93% | 93% | 93% |

¹ Includes Louisville items and other consortium items checked out.

² Staff-created and hosted programs.

³ For comparison purposes, the statewide average is 16,667. (Source: Library Research Service).

⁴ Statewide average is 543. (Source: Library Research Service).

⁵ Based on the 2016 Citizen Survey results.

Sub-Program 551: Library Services

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---|------------------|------------------|------------------|------------------|-------------------|------------------|
| Personnel | 1,181,809 | 1,270,105 | 1,419,780 | 149,675 | 12% | 69% |
| Supplies | 112,284 | 151,130 | 123,280 | (27,850) | -18% | 6% |
| Services | 342,458 | 395,310 | 410,610 | 15,300 | 4% | 20% |
| Capital Outlay | 56 | 251,260 | 115,000 | (136,260) | -54% | 6% |
| Total Sub-Program Expenditures | 1,636,606 | 2,067,805 | 2,068,670 | 865 | 0% | 100% |
| Expenditures Per Resident (Includes Louisville & Superior) | 50 | 63 | 62 | (1) | -1% | |
| Full-Time Equivalents (FTE's) | 20.10 | 20.44 | 20.68 | 0.24 | 1% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|--------------------|--------------------|--------------------|------------------|-------------------|------------------|
| State Grants - Libraries | 9,793 | - | - | - | | 0% |
| Superior IGA - Library Services | 289,168 | 343,800 | 350,680 | 6,880 | 2% | 73% |
| Library Rentals and Fees | 3,032 | 6,000 | 6,000 | - | 0% | 1% |
| Library Fines | 49,417 | 49,420 | 49,420 | - | 0% | 10% |
| Impact Fees - Library | 121,620 | 39,260 | 75,840 | 36,580 | 93% | 16% |
| Total Sub-Program Revenue | 473,030 | 438,480 | 481,940 | 43,460 | 10% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (1,163,576) | (1,629,325) | (1,586,730) | 42,595 | | |

Cultural Services Program Key Indicators Museum Services Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|--|---------------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Total Collection Size ¹ | Items | 19,501 | 20,552 | 21,052 |
| Total Items Cataloged | Items | 9,527 | 10,500 | 11,500 |
| Programs and Outreach Offered | Programs Offered | 34 | 30 | 30 |
| Efficiency | | | | |
| Attendance to Resident Ratio | Att/Population | 9.2% | 8.3% | 8.5% |
| Average Attendance per Program | Att/Program | 56 | 59 | 60 |
| Effectiveness | | | | |
| "Overall Performance of the Louisville Historical Museum" ² | % Excellent or Good | 89% | 89% | 89% |
| "Louisville Historical Museum Programs" Rating ² | % Excellent or Good | 90% | 90% | 90% |
| "Louisville Historical Museum Campus" Rating ² | % Excellent or Good | 88% | 88% | 88% |
| Visitors | Annual | 4,292 | 3,600 | 3,700 |
| Program and Outreach Attendance ³ | Attendance | 1,917 | 1,750 | 1,800 |
| Web Access Users (Site Visits) | Total Site Visits | 12,800 | 13,400 | 14,000 |
| Historic Photos and Documents Catalogued and Accessible (Total) ⁴ | Items | 2,774 | 3,400 | 4,200 |
| Staff Time per Item Acquired | Hours | .5 | .5 | .5 |
| History Foundation Paying Members ⁵ | Members | 1,348 | 1,470 | 1,570 |
| Percent of Residents Who are Members | % of Total | 6.5% | 7.0% | 7.4% |

¹ Includes digitized images.

² Based on the 2016 Citizen Survey results.

³ New programming added including First Friday Art Walk open houses.

⁴ Not all photos that the Museum has in its collection and digitizes may legally be made accessible online.

⁵ The families represented by family memberships are assumed to consist of an average of three people.

Sub-Program 552: Museum Services

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|---------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 66,555 | 80,262 | 84,030 | 3,768 | 5% | 44% |
| Supplies | 6,924 | 8,830 | 7,520 | (1,310) | -15% | 4% |
| Services | 15,571 | 29,540 | 20,470 | (9,070) | -31% | 11% |
| Capital Outlay | - | 54,500 | 80,850 | 26,350 | 48% | 42% |
| Total Sub-Program Expenditures | 89,050 | 173,132 | 192,870 | 19,738 | 11% | 100% |
| Expenditures Per Resident | 4 | 8 | 9 | 1 | 10% | |
| Full-Time Equivalents (FTE's) | 1.57 | 1.49 | 1.50 | 0.01 | 1% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|-----------------|------------------|------------------|------------------|-------------------|------------------|
| Total Sub-Program Revenue | - | - | - | - | | |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (89,050) | (173,132) | (192,870) | (19,738) | | |

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

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|---------------------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Cultural Council Events Managed | Events | 21 | 20 | 20 |
| Collaboration with Other Arts Organizations | Hours | 18 | 60 | 100 |
| Marketing Materials Produced ¹ | Items | 46 | 49 | 50 |
| Vendor Contracts Managed | Items | 32 | 70 | 70 |
| Fall Festival | Attendees | 6,800 | 7,000 | 7,000 |
| 4 th of July Fireworks | Viewers | 3,500 | 5,000 | 5,500 |
| Street Faire | Attendees | 25,200 | 34,000 | 36,000 |
| LCC Events | Attendees/Capacity | 6,627 | 6,800 | 7,000 |
| Public Art ² | Pieces | 20 | 20 | 23 |
| Efficiency | | | | |
| \$ per Event | Street Faire | \$5,980 | \$5,625 | \$5,625 |
| | July 4th | \$24,330 | \$22,370 | \$26,000 |
| | Fall Festival | \$12,218 | \$14,000 | \$15,000 |
| | LCC Events | \$476 | \$500 | N/A |
| Marketing Impressions/Material Produced | Impressions | New Metric | 66,000 | 80,000 |
| Marketing Materials \$/Attendee | Cost/ Attendance | \$0.17 | \$0.27 | \$0.26 |
| Staff time/Volunteer Hours | Hours/Hours | 2,200/1,526 | 1,840/1,200 | 2,800/1,500 |
| Effectiveness | | | | |
| "Opportunities to Participate in Special Events and Community Activities" Rating ³ | % Excellent or Good | 68% | 68% | 68% |
| Average Rating of Programs ⁴ | Rating on scale of 1 to 4 | New Metric | 2.7 | 2 |
| Total LCC Revenue of Tickets Sold | \$ | \$4,483 | \$5,000 | n/a |
| Arts Center Utilization | Hours | 2,575 | 2,672 | 2,760 |

¹ Includes posters, e-newsletters, paid advertisements, handbills, radio ad copy, and press releases.

² Number of public artwork pieces under the care of the City and available for public viewing on an ongoing or rotating basis.

³ Based on the 2016 Citizen Survey results for "Opportunities to attend cultural activities".

⁴ Based on evaluation survey submitted at conclusion of each program with rating on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor.

Sub-Program 553: Cultural Arts & Special Events

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|---------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 53,462 | 49,258 | 48,290 | (968) | -2% | 37% |
| Supplies | 1,029 | 1,150 | 3,400 | 2,250 | 196% | 3% |
| Services | 26,057 | 45,630 | 54,870 | 9,240 | 20% | 42% |
| Capital Outlay | 2,033 | 78,728 | 25,000 | (53,728) | -68% | 19% |
| Total Sub-Program Expenditures | 82,582 | 174,766 | 131,560 | (43,206) | -25% | 100% |
| Expenditures Per Resident | 4 | 8 | 6 | (2) | -26% | |
| Full-Time Equivalents (FTE's) | 0.60 | 0.62 | 0.62 | - | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|-----------------|------------------|------------------|------------------|-------------------|------------------|
| Special Event Permits | 7,710 | 6,000 | 6,000 | - | 0% | 24% |
| Fall Festival Event Fees | 14,151 | 12,250 | 10,000 | (2,250) | -18% | 40% |
| Fourth of July Event Fees | 4,930 | 5,570 | - | (5,570) | -100% | 0% |
| Art Center Rentals | 8,365 | 10,000 | 9,000 | (1,000) | -10% | 36% |
| Total Sub-Program Revenue | 35,156 | 33,820 | 25,000 | (8,820) | -26% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (47,426) | (140,946) | (106,560) | 34,386 | | |



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Program 16: Community Design

Program Goal: 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 | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|-------------------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|
| Personnel | 1,136,750 | 1,257,820 | 1,314,970 | 57,150 | 5% | 44% |
| Supplies | 13,968 | 25,945 | 24,160 | (1,785) | -7% | 1% |
| Services | 402,760 | 957,528 | 830,040 | (127,488) | -13% | 28% |
| Capital Outlay | 147,864 | 64,500 | 844,120 | 779,620 | 1209% | 28% |
| Total Program Expenditures | 1,701,342 | 2,305,793 | 3,013,290 | 707,497 | 31% | 100% |
| Expenditures Per Resident | 82 | 110 | 142 | 32 | 29% | |
| Full-Time Equivalent (FTE's) | 13.42 | 12.88 | 13.45 | 0.57 | 4% | |

Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| Contractors Licenses | 70,300 | 71,710 | 73,140 | 1,430 | 2% | 4% |
| Construction Permits (Net of BAP's) | 979,385 | 1,002,890 | 779,900 | (222,990) | -22% | 39% |
| Excavating Permits | 22,617 | 30,000 | 17,690 | (12,310) | -41% | 1% |
| Other Minor Permits | 406,374 | 264,140 | 299,800 | 35,660 | 14% | 15% |
| Elevator Inspection Permits | 19,825 | 27,810 | 28,370 | 560 | 2% | 1% |
| Development Fees | 69,021 | 70,320 | 71,730 | 1,410 | 2% | 4% |
| Code Book Sales | 180 | 100 | - | (100) | -100% | 0% |
| Sales & Use Taxes (0.125%) | 701,689 | 720,120 | 738,080 | 17,960 | 2% | 36% |
| Historical Foundation Grants | - | 4,220 | - | (4,220) | -100% | 0% |
| Development Fees | 495 | - | - | - | | 0% |
| Interest Earnings | 8,902 | 10,000 | 16,260 | 6,260 | 63% | 1% |
| Proceeds from Sale of Assets | 198,884 | - | - | - | | 0% |
| Total Program Revenue | 2,477,672 | 2,201,310 | 2,024,970 | (176,340) | -8% | 100% |
| Surplus/(Deficiency) of Program Revenue over Program Expenditures | 776,330 | (104,483) | (988,320) | (883,837) | | |

Community Design Program Key Indicators Community Design Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|----------------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Municipal Code Amendments | # Processed | 2 | 4 | 5 |
| Long Rang Plan Projects | # Worked On | 3 | 3 | 3 |
| Long-Range Planning Projects (Area Plans, Neighborhood Plans, etc.) | Hours (Estimates) | 1,000 | 700 | 2,000 |
| Community Open Houses/Meetings | Events | 1 | 3 | 6 |
| Efficiency | | | | |
| \$/Code Amendment | \$/Amendment | \$19,732 | \$12,022 | \$9,000 |
| \$/Long-Range Plan | \$/Plan | \$52,618 | \$64,117 | \$60,002 |
| Hours per Completed Plan ¹ | Hours/Plan | 1,000 | 1,000 | 1,000 |
| Staff Hours per Open House/Meetings | Hours/Event | 20 | 20 | 20 |
| Effectiveness | | | | |
| "Overall Performance of the Louisville Planning Department" Rating ² | % Excellent or Good | 76% (2012) | 63% | 77% (2020) |
| "The Public Input Process on City Planning Issues" Rating ² | % Excellent or Good | 71% (2012) | 71% | 72% (2020) |
| "Sense of Community" Rating ² | % Excellent or Good | 92% (2012) | 87% | 93% (2020) |
| "Overall Image or Reputation of Louisville" Rating ² | % Excellent or Good | 98% (2012) | 96% | 98% (2020) |
| "Ease of Walking in Louisville" Rating ² | % Excellent or Good | 91% (2012) | 91% | 92% (2020) |
| New Development Audit Rating ³ | Rating | New Metric | 3.2 | 3.5 |

¹ May not track by year because plans may take longer than one year to complete.

² Based on the 2016 Citizen Survey results.

³ Annual audit of how well developments satisfy design criteria. 1-5 rating, with 1 not meeting standard and has negative effect, 2 not meeting standard, 3 meets standard, 4 slightly exceeds standard and 5 greatly exceeds standard.

Sub-Program 161: Community Design

Program Goal: 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.

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|------------------|------------------|-------------------|------------------|
| Personnel | 332,494 | 371,395 | 416,630 | 45,235 | 12% | 42% |
| Supplies | 3,916 | 10,075 | 7,630 | (2,445) | -24% | 1% |
| Services | 58,303 | 49,598 | 90,670 | 41,072 | 83% | 9% |
| Capital Outlay | - | - | 486,120 | 486,120 | | 49% |
| Total Sub-Program Expenditures | 394,713 | 431,068 | 1,001,050 | 569,982 | 132% | 100% |
| Expenditures Per Resident | 19 | 20 | 47 | 27 | 130% | |
| Full-Time Equivalent (FTE's) | 3.84 | 3.82 | 3.87 | 0.05 | 1% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|--------------------|------------------|-------------------|------------------|
| Total Sub-Program Revenue | - | - | - | - | | |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (394,713) | (431,068) | (1,001,050) | (569,982) | | |

Community Design Program Key Indicators Development Review Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|---------------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Pre-Application Conferences | # Held | 28 | 25 | 25 |
| Development Review Applications (PUD, SRU, Plats, etc.) | # Processed | 37 | 40 | 35 |
| Administrative Reviews/Amendments | # Processed | 19 | 15 | 15 |
| Building Permits Processed | # Processed | 1,319 | 1,311 | 1,300 |
| Building Inspections Completed | # Completed | 9,372 | 7,740 | 8,000 |
| Efficiency | | | | |
| Direct Cost per Development Application | \$/Application | \$9,750 | \$10,650 | \$11,878 |
| Direct Cost per Building Permit Review | \$/Permit | \$255 | \$319 | \$271 |
| Direct Cost per Inspection | \$/Inspect | \$41 | \$64 | \$47 |
| Building Permit Review Time | Ave Review Time | 42 Days | 29 Days | 25 Days |
| Development Review Time | Ave Review Time | 24 Weeks | 19 Weeks | 17 Weeks |
| Effectiveness | | | | |
| "Planning Review Process for New Development" Rating ¹ | % Excellent or Good | 63% | 72% (2020) | 72% (2020) |
| "Building Permit Process" Rating ¹ | % Excellent or Good | 60% | 65% (2020) | 65% (2020) |
| "Building/Construction Inspection Process" Rating ¹ | %Excellent or Good | 65% | 78% (2020) | 78% (2020) |
| Building Inspection Rollovers | Ave/Month | 38 | 30 | 20 |
| Customer Service and Program Rating ² | Rating | New Metric | 2.92 | 3.25 |

¹ Based on the 2016 Citizen Survey results.

² Based on evaluation survey submitted with each permit and development plan application, rating scale of 4=Excellent, 3=Good, 2=Fair, 1=Poor.

Sub-Program 162/163: Development Review

Program Goal: 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.

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|------------------|----------------|------------------|-------------------|------------------|
| Personnel | 712,140 | 786,539 | 788,480 | 1,941 | 0% | 83% |
| Supplies | 9,215 | 13,670 | 14,330 | 660 | 5% | 2% |
| Services | 162,623 | 459,890 | 147,100 | (312,790) | -68% | 15% |
| Capital Outlay | - | - | - | - | | 0% |
| Total Sub-Program Expenditures | 883,978 | 1,260,099 | 949,910 | (310,189) | -25% | 100% |
| Expenditures Per Resident | 42 | 60 | 45 | (15) | -25% | |
| Full-Time Equivalent (FTE's) | 8.52 | 8.01 | 8.51 | 0.50 | 6% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| Contractors Licenses | 70,300 | 71,710 | 73,140 | 1,430 | 2% | 6% |
| Construction Permits (Net of BAP's) | 979,385 | 1,002,890 | 779,900 | (222,990) | -22% | 61% |
| Excavating Permits | 22,617 | 30,000 | 17,690 | (12,310) | -41% | 1% |
| Other Minor Permits | 406,374 | 264,140 | 299,800 | 35,660 | 14% | 24% |
| Elevator Inspection Permits | 19,825 | 27,810 | 28,370 | 560 | 2% | 2% |
| Development Fees | 69,021 | 70,320 | 71,730 | 1,410 | 2% | 6% |
| Code Book Sales | 180 | 100 | - | (100) | -100% | 0% |
| Total Sub-Program Revenue | 1,567,702 | 1,466,970 | 1,270,630 | (196,340) | -13% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | 683,724 | 206,871 | 320,720 | 113,849 | | |

Community Design Program Key Indicators Historic Preservation Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|-----------------------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Historic Preservation Commission & Subcommittee Application Reviews | # Processed | 55 | 50 | 50 |
| Administrative Reviews/Determinations | # Processed | 16 | 10 | 15 |
| Social Histories Reports | # Reports | 28 | 23 | 25 |
| Outreach Events | # of Events | 9 | 9 | 10 |
| Special Projects (Preservation Master Plan, Historic Context Studies, etc.) | Hours | 300 | 750 | 600 |
| Efficiency | | | | |
| Direct Cost per HPC Applications Processed | \$/# Processed | \$1,853 | \$2,088 | \$2,172 |
| Direct Cost per Historic Preservation Administrative Review | # Processed/ FTE | \$1,592 | \$2,609 | \$1,810 |
| Public Hearing Application Review Time to HPC | Average Review Time | 42 Days | 38 Days | 40 Days |
| Subcommittee Review Time | Average Review Time | 11 Days | 13 Days | 10 Days |
| Administrative Demolition Application Review Time | Average Review Time | 1.56 Days | 2 Days | 2 Days |
| Ratio of Grant Funds Awarded to Administrative Costs | % Grants to Admin Costs | .82 | .23 | .39 |
| Effectiveness | | | | |
| Historic Structure Assessments (HSA) Resulting in Landmarking ¹ | % Approved to Completed | 33% | 30% | 30% |
| Landmarked Structures | # per year | 5 | 4 | 6 |
| Participants at Outreach Events | Average Participants | 27 | 35 | 38 |
| Demolition Stays Resulting in Preservation ⁴ | % Resulting in Preservation | 42% | 20% | 33% |
| ¹ Landmarking may not take place the same year as HSA. | | | | |

Sub-Program 165: Historic Preservation

Program Goal: 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.

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|------------------|------------------|-------------------|------------------|
| Personnel | 92,116 | 99,886 | 109,860 | 9,974 | 10% | 10% |
| Supplies | 837 | 2,200 | 2,200 | - | 0% | 0% |
| Services, Grants, & Contributions | 181,834 | 448,040 | 592,270 | 144,230 | 32% | 56% |
| Capital Outlay | 147,864 | 64,500 | 358,000 | 293,500 | 455% | 34% |
| Total Sub-Program Expenditures | 422,651 | 614,626 | 1,062,330 | 447,704 | 73% | 100% |
| Expenditures Per Resident | 20 | 29 | 50 | 21 | 71% | |
| Full-Time Equivalent (FTE's) | 1.06 | 1.05 | 1.07 | 0.02 | 2% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|----------------|----------------|------------------|------------------|-------------------|------------------|
| Sales & Use Taxes (0.125%) | 701,689 | 720,120 | 738,080 | 17,960 | 2% | 98% |
| Historical Foundation Grants | - | 4,220 | - | (4,220) | -100% | 0% |
| Development Fees | 495 | - | - | - | | 0% |
| Interest Earnings | 8,902 | 10,000 | 16,260 | 6,260 | 63% | 2% |
| Proceeds from Sale of Assets | 198,884 | - | - | - | | 0% |
| Total Sub-Program Revenue | 909,970 | 734,340 | 754,340 | 20,000 | 3% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | 487,319 | 119,714 | (307,990) | (427,704) | | |



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Program 65: Economic Prosperity

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

Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--------------------------------------|----------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 152,907 | 155,851 | 163,260 | 7,409 | 5% | 38% |
| Supplies | 435 | 200 | 900 | 700 | 350% | 0% |
| Services | 50,029 | 86,017 | 65,960 | (20,057) | -23% | 15% |
| Capital Outlay | 781,697 | 9,710 | 200,000 | 190,290 | 1960% | 46% |
| Total Program Expenditures | 985,068 | 251,778 | 430,120 | 178,342 | 71% | 100% |
| Expenditures Per Resident | 47 | 12 | 20 | 8 | 69% | |
| Full-Time Equivalents (FTE's) | 1.02 | 1.00 | 1.00 | - | 0% | |

Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| LRC Support Service Fees | 36,689 | 34,030 | 34,900 | 870 | 3% | 100% |
| Total Program Revenue | 36,689 | 34,030 | 34,900 | 870 | 3% | 100% |
| Surplus/(Deficiency) of Program Revenue over Program Expenditures | (948,379) | (217,748) | (395,220) | (177,472) | | |

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

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|------------|----------------|-------------------|-------------------|
| Context Data and General Information | | | | |
| Licensed Businesses ¹ | Units | 882 | 928 | 940 |
| Workload | | | | |
| BAP Agreements Negotiated | Units | 6 | 4 | 4 |
| Meetings Facilitated | Units | 21 | 21 | 22 |
| Retention Visits | Units | 34 | 35 | 40 |
| Lease Management (Old City Shops, Koko Plaza) | Items | 3 | 2 | 2 |
| Efficiency | | | | |
| Construction Dollars per BAP Incentive | \$ | \$35.28 | \$35 | \$35 |
| Incentives per Job Added | \$ | \$631 | \$600 | \$550 |
| Annual Sales Tax \$ per \$1.00 BAP Incentive | \$ | \$.87 | \$.90 | \$.92 |
| Effectiveness | | | | |
| New Annual Sales Tax Revenue ² | \$ | \$759,670 | \$1,289,602 | \$978,080 |
| Vacancy Rates ³ | Office | 8.7% | 7.5% | 7% |
| | Retail | 4.68% | 5% | 7% |
| | Industrial | 4.7% | 7% | 6% |

¹ Sales & use tax accounts.

² Year-over-year change of total sales tax revenue.

³ Target rate is Office=10% to 15%, Retail=15%, Industrial=10% to 15%.

Sub-Program 651: Business Retention & Development

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 152,907 | 155,851 | 163,260 | 7,409 | 5% | 38% |
| Supplies | 435 | 200 | 900 | 700 | 350% | 0% |
| Services | 50,029 | 86,017 | 65,960 | (20,057) | -23% | 15% |
| Capital Outlay | 781,697 | 9,710 | 200,000 | 190,290 | 1960% | 46% |
| Total Sub-Program Expenditures | 985,068 | 251,778 | 430,120 | 178,342 | 71% | 100% |
| Expenditures Per Resident | 47 | 12 | 20 | 8 | 69% | |
| Full-Time Equivalents (FTE's) | 1.02 | 1.00 | 1.00 | - | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| LRC Support Service Fees | 36,689 | 34,030 | 34,900 | 870 | 3% | 100% |
| Total Sub-Program Revenue | 36,689 | 34,030 | 34,900 | 870 | 3% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (948,379) | (217,748) | (395,220) | (177,472) | | |



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Program 10: Administration & Support Services

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

Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--------------------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|
| Personnel | 2,345,835 | 2,593,897 | 2,743,160 | 149,263 | 6% | 59% |
| Supplies | 167,629 | 194,528 | 163,050 | (31,478) | -16% | 4% |
| Services | 1,504,156 | 1,830,587 | 1,667,370 | (163,217) | -9% | 36% |
| Capital Outlay | 331,402 | 307,053 | 52,500 | (254,553) | -83% | 1% |
| Total Program Expenditures | 4,349,022 | 4,926,065 | 4,626,080 | (299,985) | -6% | 100% |
| Expenditures Per Resident | 209 | 234 | 217 | (17) | -7% | |
| Full-Time Equivalents (FTE's) | 24.35 | 25.92 | 25.95 | 0.03 | 0% | |

Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|--------------------|--------------------|--------------------|------------------|-------------------|------------------|
| PEG Revenue | 21,616 | 21,780 | 22,150 | 370 | 2% | 21% |
| Boulder County Sustainability Grant | - | 15,000 | - | (15,000) | -100% | 0% |
| Marijuana Licenses | 4,740 | 3,000 | 3,000 | - | 0% | 3% |
| Liquor Licenses | 15,153 | 16,500 | 16,500 | - | 0% | 16% |
| Dog Licenses | 5,905 | 5,900 | 5,000 | (900) | -15% | 5% |
| Business Licenses | 57,550 | 57,550 | 57,550 | - | 0% | 55% |
| Program-Wide Revenue [1]: | | | | | | |
| Impact Fees - Municipal Government | 176,626 | 86,940 | - | (86,940) | -100% | 0% |
| Total Program Revenue | 281,590 | 206,670 | 104,200 | (102,470) | -50% | 100% |
| Surplus/(Deficiency) of Program | | | | | | |
| Revenue over Program Expenditures | (4,067,432) | (4,719,395) | (4,521,880) | 197,515 | | |

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

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

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|-----------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Public Meetings ¹ | Meetings | 46 | 44 | 44 |
| City Council Agenda Items | Items | 370 | 417 | 417 |
| City Council Requests ² | Items | New Metric | New Metric | 50 |
| Efficiency | | | | |
| Average Meeting Time per Regular Agenda Issue | Minutes/Issue | 17 | 22 | 22 |
| \$ per Capita ³ | Program \$/ | \$209 | \$234 | \$217 |
| | Sub-Program \$/ | \$64 | \$57 | \$59 |
| Avg Days to Respond to City Council Request | Days | New Metric | New Metric | 3 Days |
| Effectiveness | | | | |
| "Overall Performance of Louisville City government" Rating ⁴ | Rating | 78% | 78% | 84% |
| "Quality of Services Provided by City" Rating ⁴ | Rating | 93% | 93% | 95% |
| Bond Rating | S&P Rating | AA+ | AA+ | AA+ |
| "City Operates by Strong Values and Ethics" Rating ⁵ | Rating | 4.3 | 4.3 | 4.4 |
| "City is Going in the Right Direction" Rating ⁵ | Rating | 4.2 | 4.2 | 4.3 |
| "We do Things Efficiently and Well" Rating ⁵ | Rating | 3.7 | 3.7 | 3.8 |

¹ City Council regular meetings and study sessions.

² Items submitted for staff follow-up through City Council request tracking system.

³ City transitioned to program-based budget in 2017, resulting in additional sub-programs/expenses under General Administration.

⁴ Based on most recent Citizen Survey results the total percentage rating either "Excellent" or "Good".

⁵ Rating from 1 (Disagree) to 5 (Agree) on the annual Employee Survey.

Sub-Program 101: Governance & Administration

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|
| Personnel | 701,512 | 665,786 | 654,700 | (11,086) | -2% | 52% |
| Supplies | 10,022 | 2,400 | 3,100 | 700 | 29% | 0% |
| Services | 622,986 | 538,270 | 576,020 | 37,750 | 7% | 46% |
| Capital Outlay | 1,686 | 1,400 | 25,000 | 23,600 | 1686% | 2% |
| Total Sub-Program Expenditures | 1,336,206 | 1,207,856 | 1,258,820 | 50,964 | 4% | 100% |
| Expenditures Per Resident | 64 | 57 | 59 | 2 | 3% | |
| Full-Time Equivalents (FTE's) | 6.44 | 5.70 | 5.06 | (0.64) | -11% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|--------------------|--------------------|--------------------|------------------|-------------------|------------------|
| PEG Fees - Comcast | 21,277 | 21,280 | 21,280 | - | 0% | 96% |
| Other PEG Revenue | 339 | 500 | 870 | 370 | 74% | 4% |
| Total Sub-Program Revenue | 21,616 | 21,780 | 22,150 | - | 0% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (1,314,590) | (1,186,076) | (1,236,670) | (50,964) | | |

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

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|--|------------------------|------------------------|---------------------------|---------------------------|
| Workload | | | | |
| Newsletters Produced | Units | 4 | 4 | 4 |
| Meetings Broadcast on Channel 8/ Streaming Online ¹ | Units | 49 | 48 | 48 |
| Public/Media Inquiries ^{2&3} | Items | 69 | 214 | 190 |
| Website Content Updates Monthly | Updates/Month | 326 | 328 | 330 |
| Social Media Posts ⁴ | Items | 17 | 36 | 50 |
| Topics Posted on Engage Louisville | Items | New Metric | 10 | 12 |
| Efficiency | | | | |
| Ave Response Time/Inquiry | Days/Inquiry | 1 Day | 2 Days | 1 Day |
| Residents Who Speak at City Council Regular Meetings ⁵ | Attendees | 114 | 158 | 158 |
| Effectiveness | | | | |
| Residents Subscribed to E-Newsletter | Subscribers | New Metric | 8 | 50 |
| Website Visitors | Visitors | 210,000 | 244,000 | 270,000 |
| Social Media Followers ⁴ | Followers | New Metric | 3,868 | 5,000 |
| Engage Louisville Users | Users | New Metric | 65 | 200 |
| “Opportunities to Participate in Community Matters” Rating ⁶ | % Excellent or Good | 84% | 84% | 90% |
| “Information about City Council, Planning Commission and Other Official City Meetings” Rating ⁶ | % Excellent or Good | 80% | 80% | 82% |
| “Louisville Website” Rating ⁶ | % Excellent or Good | 78% | 78% | 80% |
| “Information about City Plans and Programs” Rating ⁶ | % Excellent or Good | 75% | 75% | 76% |

¹ City Council, Planning Commission and Historic Preservation Commission Meetings.

² Inquiries tracked since August 2016.

³ Expect total to decline based on launch of Citizen Request Online Portal in 2017.

⁴ City of Louisville’s Facebook followers.

⁵ Includes items both on and off the meeting agenda.

⁶ Based on the 2016 Citizen Survey results.

Sub-Program 102: Public Information & Involvement

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 231,427 | 260,456 | 267,790 | 7,334 | 3% | 80% |
| Supplies | 11,054 | 1,540 | 200 | (1,340) | -87% | 0% |
| Services | 63,373 | 66,710 | 66,150 | (560) | -1% | 20% |
| Capital Outlay | - | - | - | - | | 0% |
| Total Sub-Program Expenditures | 305,854 | 328,706 | 334,140 | 5,434 | 2% | 100% |
| Expenditures Per Resident | 15 | 16 | 16 | 0 | 0% | |
| Full-Time Equivalents (FTE's) | 2.97 | 3.05 | 3.06 | 0.01 | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| Total Sub-Program Revenue | - | - | - | - | | |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (305,854) | (328,706) | (334,140) | (5,434) | | |

Administration & Support Services Program Key Indicators Sustainability Sub-Program

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|--------------------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Sustainability Programs ¹ | Units | 65% | 84% | 90% |
| Waste Generation and Diversion ² | Items | 48% | 48% | 48% |
| Efficiency | | | | |
| BTUs/Gross Square Foot ³ | BTU/GSF | 107,817 | 110,000 | 110,000 |
| Effectiveness | | | | |
| GHG Emissions/per Capita (Metric Tons CO2) from Home Energy Consumption ⁴ | GHG/Capita | 1.52 | 1.52 | 1.52 |
| Water Use/per Capita | Gallons/Capita | 55,350 | 60,477 | 61,684 |
| Energy Use/per Capita (Electricity) ⁵ | kWh/Capita | 2563 | 2600 | 2700 |
| % of City Fleet Using Alternative Fuels | % | 1.28% | 1.28% | 2.56% |
| Cost Savings from Energy Upgrades ⁶ | \$ Saved | New Metric | TBD | TBD |
| “Encouraging Sustainability for Both Residential and Commercial Properties” Rating ⁷ | % Essential or Important | 95% | 95% | 95% |

¹ Based on Sustainability Action Plan Goal Matrix (percent of strategy line items with partial to substantial progress towards goal).

² Includes branch recycling, leaf drop off and scrap metal recycling.

³ Includes five largest City facilities: City Hall, City Services, Library, Police & Court, Recreation & Senior Center.

⁴ Based on most recent annual Xcel Community Energy Report (Residential CO2 emissions from Xcel energy / population = CO2 per capita). This is a different metric than what was used in 2016, which only accounted for home energy consumption.

⁵ Based on most recent annual Xcel Community Energy Report (Residential kWh from Xcel energy / population = kWh per capita).

⁶ Energy savings for projects during current year.

⁷ Based on the most recent (2016) Citizen Survey results.

Sub-Program 103: Sustainability

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|---------------|---------------|----------------|------------------|-------------------|------------------|
| Personnel | 14,513 | 36,786 | 41,840 | 5,054 | 14% | 27% |
| Supplies | 78 | 1,760 | 1,760 | - | 0% | 1% |
| Services | 3,639 | 10,740 | 100,640 | 89,900 | 837% | 66% |
| Capital Outlay | 23,636 | - | 8,000 | 8,000 | | 5% |
| Total Sub-Program Expenditures | 41,866 | 49,286 | 152,240 | 102,954 | 209% | 100% |
| Expenditures Per Resident | 2 | 2 | 7 | 5 | 205% | |
| Full-Time Equivalents (FTE's) | 0.10 | 0.11 | 0.61 | 0.50 | 455% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|-----------------|-----------------|------------------|------------------|-------------------|------------------|
| Boulder County Sustainability Grant | - | 15,000 | - | (15,000) | -100% | |
| Total Sub-Program Revenue | - | 15,000 | - | (15,000) | -100% | |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (41,866) | (34,286) | (152,240) | (117,954) | | |

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

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|------------------|------------------------|---------------------------|---------------------------|
| Workload | | | | |
| Public Information Requests Filled | Requests | 162 | 195 | 200 |
| City Council Agenda Items ¹ | Items | 370 | 417 | 450 |
| Board & Commission Applications Processed | Items | 59 | 82 | 65 |
| Special Event Permits Processed | Items | 41 | 50 | 50 |
| Open Government Trainings Offered | Units | 6 | 7 | 4 |
| Pages added to Records Archive | Pages | 141,391 | 100,000 | 150,000 |
| Efficiency | | | | |
| Open Government Training Cost per Attendee | Cost/Attendee | \$51.26 | \$53.30 | \$50.00 |
| Agenda Item Review & Packet Production Time ² | Minutes per item | 45 | 45 | 30 |
| Ave. Special Event Permit Processing Time ³ | Hours per permit | 2.5 | 2.5 | 2.5 |
| Effectiveness | | | | |
| Customer Service Survey Results ⁴ | Rating 1 to 4 | New Metric | New Metric | 1 |
| ¹ Includes regular City Council meetings, Special City Council Meetings, and Study Sessions. ² Includes agenda and item preparation, City Manager item review, and packet production. ³ Time for Clerk's Office, Parks, Operations, Police for permit review and processing. ⁴ Based on evaluation survey rating customer service on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor. | | | | |

Sub-Program 111: City Clerk & Public Records

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 184,449 | 229,001 | 242,490 | 13,489 | 6% | 75% |
| Supplies | 6,415 | 11,700 | 10,350 | (1,350) | -12% | 3% |
| Services | 32,564 | 72,455 | 70,560 | (1,895) | -3% | 22% |
| Capital Outlay | 2,764 | - | - | - | | 0% |
| Total Sub-Program Expenditures | 226,192 | 313,156 | 323,400 | 10,244 | 3% | 100% |
| Expenditures Per Resident | 11 | 15 | 15 | 0 | 2% | |
| Full-Time Equivalents (FTE's) | 2.17 | 3.15 | 3.15 | - | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| Marijuana Licenses | 4,740 | 3,000 | 3,000 | - | 0% | 12% |
| Liquor Licenses | 15,153 | 16,500 | 16,500 | - | 0% | 67% |
| Dog Licenses | 5,905 | 5,900 | 5,000 | (900) | -15% | 20% |
| Total Sub-Program Revenue | 25,798 | 25,400 | 24,500 | (900) | -4% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (200,394) | (287,756) | (298,900) | (11,144) | | |

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

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|--|---------------|------------------------|---------------------------|---------------------------|
| Workload | | | | |
| City Legal Work ¹ | Hours | 1,277 | 1,300 | 1,300 |
| Water Attorney Legal Work | Hours | 183 | 180 | 180 |
| Urban Renewal Legal Work | Hours | 59 | 17 | 20 |
| Legal Memorandums | Items | New Metric | New Metric | New Metric |
| Legislation Drafted ² | Items | 107 | 105 | 106 |
| Education/Trainings Offered ³ | Units | 6 | 7 | 4 |
| Documents Prepared or Reviewed ⁴ | Items | 33 | 50 | 50 |
| Efficiency | | | | |
| Ave Time to Process Contracts | Days/Contract | New Metric | New Metric | New Metric |
| City Legal Work \$/Year | \$ | \$279,708 | \$290,000 | \$290,000 |
| Water Legal Work \$/Year | \$ | \$37,285 | \$35,326 | \$35,326 |
| Urban Renewal Work \$/Year | \$ | \$32,264 | \$3,625 | \$4,100 |
| Effectiveness | | | | |
| Customer Service Survey Results ⁵ | Rating 1 to 4 | New Metric | New Metric | New Metric |

¹ Includes formal and informal legal opinions or interpretations, research, and litigation by the City Attorney.

² Resolutions, proclamations, and ordinances considered by City Council.

³ Open government trainings also included in City Clerk/Public Records Sub-Program.

⁴ Contracts and agreements (new and amendments to existing) reviewed by City Council at regular meetings.

⁵ Based on evaluation survey rating customer service on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor.

Sub-Program 121: Legal Support

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | - | - | - | - | | 0% |
| Supplies | - | - | - | - | | 0% |
| Services | 339,935 | 330,000 | 330,000 | - | 0% | 100% |
| Capital Outlay | - | - | - | - | | 0% |
| Total Sub-Program Expenditures | 339,935 | 330,000 | 330,000 | - | 0% | 100% |
| Expenditures Per Resident | 16 | 16 | 16 | (0) | -1% | |
| Full-Time Equivalents (FTE's) | - | - | - | - | | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| Total Sub-Program Revenue | - | - | - | - | | |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (339,935) | (330,000) | (330,000) | - | | |

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

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|--|----------------|-------------------|-------------------|
| Workload | | | | |
| Citywide FTEs | FTE Positions | 231.09 | 239.08 | 239.86 |
| Citywide Employees (Full & Part Time) | Active Employees | 459 | 447 | 485 |
| Recruiting/Hiring/Screening (Vacant Positions Filled) | Positions | 235 | 245 | 250 |
| Applications Reviewed | Applications | 3,003 | 3,200 | 3,500 |
| Training Classes Offered to Employees | Classes | 19 | 12 | 10 |
| Personnel Actions (PA) processed | PAs | 1,140 | 1,500 | 2,000 |
| Employee Relations Cases ¹ | Cases | 24 | 25 | 20 |
| Volunteer Backgrounds and Verifications of Employment processed | Number completed | 128/103 | 150/125 | 150/125 |
| Efficiency | | | | |
| \$ Per FTE (Benefits) ² | \$ | \$11,195 | \$11,750 | \$12,000 |
| Average Time Between Position Closed & Offer Made ³ | Calendar Days | 53 | 30 | 30 |
| HR FTE per Citywide FTE | HR FTE/City FTE | 1.64 | 1.56 | 1.35 |
| HR Budget/General Fund Expenditures ⁴ | %/General Fund | 2.9% | 2.7% | 2.3% |
| Effectiveness | | | | |
| "My Job has Met or Exceeded My Expectations" Rating ⁵ | Rating | N/A | TBD | TBD |
| Employee Turnover | % Turnover among | 17% | 10% | 8% |
| Performance Appraisals Completed on Schedule | % Completed within 30 Days of Due Date | 53.5% | 50% | 62% |
| Satisfaction Rating for Training Classes Offered (1-10 rating scale) | Training Evaluation Forms | 7.5 | 8.5 | 8.5 |
| Workers Compensation Rating | Experience Mod | .77 | .80 | .75 |
| ¹ Case defined as coaching opportunity or situation that requires extended follow-up (more than one hour) and assistance from Human Resources for resolution. ² Reduction from 2015 to 2016 was due to a decrease in premium, not benefits. This indicates cost of Health, Dental, and Vision benefits. ³ Time to fill benefitted full-time vacancy when position is open for 14 days (Data based on date position was closed until date position is offered to the candidate.) ⁴ Includes General Fund Expenditures less Interfund Transfers, Total= \$16,924,445 (2016), \$19,314,425 (2017), \$20,190,610 (2018). ⁵ Rating from 1 (Disagree) to 5 (Agree) on the Employee Survey administered during odd-numbered years. Survey to be completed in Fall 2017. | | | | |

Sub-Program 131: Human Resources & Organizational Development

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 359,720 | 362,555 | 353,940 | (8,615) | -2% | 75% |
| Supplies | 5,586 | 6,400 | 4,500 | (1,900) | -30% | 1% |
| Services | 131,730 | 154,870 | 112,420 | (42,450) | -27% | 24% |
| Capital Outlay | - | - | - | - | | 0% |
| Total Sub-Program Expenditures | 497,036 | 523,825 | 470,860 | (52,965) | -10% | 100% |
| Expenditures Per Resident | 24 | 25 | 22 | (3) | -11% | |
| Full-Time Equivalents (FTE's) | 3.78 | 3.74 | 3.25 | (0.49) | -13% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| Total Sub-Program Revenue | - | - | - | - | | |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (497,036) | (523,825) | (470,860) | 52,965 | | |

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

Goals

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

Objectives

Efficiently and effectively provide all financial and accounting services as required by the City, including all accounting and financial reporting. Maintain financial policies and internal controls to ensure organizational compliance with laws and regulations. Ensure accurate and timely budget development, implementation, and monitoring. Provide long-term financial planning, debt administration, cash and investment management, cash disbursements, cash receipts, and front counter operations.

| INDICATOR | UNIT | 2016 ACTUAL | 2017 PROJECTED | 2018 PROJECTED |
|--|-------------------|----------------|-------------------|-------------------|
| Workload | | | | |
| Journal Entries Posted | Entries | 4,615 | 4,650 | 4,700 |
| Accounts Payable & P-Card Transactions | Transactions | 10,601 | 9,850 | 10,000 |
| Receipts Processed | Transactions | 34,264 | 39,300 | 40,000 |
| Sales & Use Tax Returns Processed | Returns | 11,588 | 12,000 | 12,250 |
| Payroll Checks & NOD's Processed | Transactions | 8,587 | 8,650 | 8,750 |
| Utility Bills Processed | Billings | 85,653 | 85,820 | 86,000 |
| Combined Utility Revenue Collected | \$ | \$10.97 M | \$11.22 M | \$11.49 M |
| Average Cash & Investment Balance and Rate of Return ² | Ave \$ | \$38.3 M | \$60.0 M | \$50.0 M |
| | Rate of Return | 0.725% | 1.25% | 1.50% |
| Efficiency | | | | |
| Direct Op Cost to Process One PR Trans | Cost/Trans (\$'s) | \$11.36 | \$12.38 | \$13.25 |
| Direct Op Cost to Process One AP Trans | Cost/Trans (\$'s) | \$7.78 | \$8.35 | \$8.75 |
| Direct Op Cost to Process One Utility Bill | Cost/Bill (\$'s) | \$3.25 | \$3.37 | \$3.50 |
| Effectiveness | | | | |
| Unmodified Audit Opinion | Yes/No | Yes | Yes | Yes |
| GFOA CAFR and Budget Awards | Yes/No | Yes | Yes | Yes |
| Revenue Forecast Accuracy ³ | Accuracy | 98% | 95% | 95% |
| Sales & Use Tax Audit Evaluation Rating ⁴ | Rating | 71% | 80% | 75% |
| Sales/Use Tax Training Evaluation Rating ⁴ | Rating | 96% | 98% | 95% |
| ¹ 2015 DOLA Demography Estimate. ² Excludes CWRPDA loan proceeds within escrow and URA bond proceeds. ³ Excludes interfund transfers for all years and wastewater/storm water bond proceeds in 2015. ⁴ Based on evaluation cards submitted at conclusion of each audit and each program. ⁵ Calculation not available using the 2016/2017 methodology. | | | | |

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

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 472,404 | 497,518 | 604,480 | 106,962 | 21% | 84% |
| Supplies | 5,988 | 8,750 | 6,150 | (2,600) | -30% | 1% |
| Services | 162,622 | 345,180 | 106,540 | (238,640) | -69% | 15% |
| Capital Outlay | - | - | - | - | | 0% |
| Total Sub-Program Expenditures | 641,014 | 851,448 | 717,170 | (134,278) | -16% | 100% |
| Expenditures Per Resident | 31 | 40 | 34 | (7) | -17% | |
| Full-Time Equivalents (FTE's) | 5.11 | 4.93 | 5.58 | 0.65 | 13% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| Business Licenses | 57,550 | 57,550 | 57,550 | - | 0% | 100% |
| Total Sub-Program Revenue | 57,550 | 57,550 | 57,550 | - | 0% | 100% |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (583,464) | (793,898) | (659,620) | 134,278 | | |

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

Goals

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

Objectives

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

| INDICATOR | UNIT | 2016 ACTUAL | 2017 ESTIMATED | 2018 PROJECTED |
|---|----------------|----------------|-------------------|-------------------|
| Context Data and General Information | | | | |
| IT FTEs | FTE Positions | 3.12 | 3.85 | 3.85 |
| Citywide FTEs | FTE Positions | 231.09 | 239.08 | 239.86 |
| Workload | | | | |
| Data Networks Supported | Items | 38 | 38 | 40 |
| Enterprise Devices Supported | Items | 500 | 500 | 550 |
| Servers Supported | Items | 50 | 55 | 55 |
| Workstations Supported | Items | 300 | 325 | 350 |
| Total Help Desk Tickets | Items | 2,880 | 3000 | 3000 |
| Enterprise Applications Supported | Items | 21 | 22 | 22 |
| Efficiency | | | | |
| IT Expense per FTE | Expense/FTE | \$3,204 | \$3,656 | \$2,484 |
| IT Budget/General Fund Expenditures ¹ | %/General Fund | 4.37% | 4.52% | 2.95% |
| Average Expenditures Per Workstation | \$/Workstation | \$1,600 | \$1,600 | \$1,600 |
| Effectiveness | | | | |
| IT-to-City Staff FTE Ratio | % of FTE | 1.35% | 1.61% | 1.61% |
| Infrastructure Availability | % of Time | 99% | 99% | 99% |
| Performance Rating on Internal Survey ² | High/Med/Low | HIGH | HIGH | HIGH |
| % RUN Operations (Standard 80%) | % | 65% | 65% | 75% |
| % GROW Operations (Standard 15%) | % | 9% | 13% | 15% |
| % TRANSFORM Operations (Std 5%) | % | 26% | 12% | 10% |
| External Comparison - IT Departments (3) ³ | Comparison | See Below | TBD | TBD |

¹ Includes General Fund Expenditures less Interfund Transfers, Total= \$16,924,445 (2016), \$19,314,425 (2017), \$20,190,610 (2018).

² Based on electronic survey submitted at conclusion of each ticket with rating on a scale of HIGH, MEDIUM, LOW.

³ Compare to 3 similar sized City IT departments based on IT-to-Staff FTE Ratio, IT Expense-per-FTE, and IT Budget % of City Operating Budget:

| City | IT % of City Operating Budget | IT-to-Staff FTE Ratio | IT Expense per FTE |
|-------------|-------------------------------|-----------------------|--------------------|
| Louisville | 2.47% | 2.29% | \$3,480 |
| Lafayette | 1.55% | 1.22% | \$3,067 |
| Golden | 2.29% | 2.67% | \$6,590 |
| Arvada | 3.35% | 3.76% | \$9,120 |
| Westminster | 3.21% | 2.98% | \$6,630 |
| Longmont | 2.27% | 2.25% | \$6,261 |

Sub-Program 171: Information Technology

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

Sub-Program Expenditures [1]

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 317,542 | 416,778 | 448,370 | 31,592 | 8% | 75% |
| Supplies | 90,427 | 109,800 | 88,300 | (21,500) | -20% | 15% |
| Services | 29,099 | 74,590 | 59,090 | (15,500) | -21% | 10% |
| Capital Outlay | 303,316 | 272,793 | - | (272,793) | -100% | 0% |
| Total Sub-Program Expenditures | 740,384 | 873,961 | 595,760 | (278,201) | -32% | 100% |
| Expenditures Per Resident | 36 | 42 | 28 | (14) | -33% | |
| Full-Time Equivalents (FTE's) | 3.12 | 3.85 | 3.85 | - | 0% | |

Sub-Program Revenue [1]

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| Total Sub-Program Revenue | - | - | - | - | | |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (740,384) | (873,961) | (595,760) | 278,201 | | |

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

Sub-Program 181: Fleet Maintenance

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

Sub-Program Expenditures

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|---------------|---------------|---------------|------------------|-------------------|------------------|
| Personnel | 7,480 | 5,145 | 1,660 | (3,485) | -68% | 12% |
| Supplies | 5,935 | 7,729 | 6,230 | (1,499) | -19% | 46% |
| Services | 11,370 | 6,745 | 5,730 | (1,015) | -15% | 42% |
| Capital Outlay | - | - | - | - | | 0% |
| Total Sub-Program Expenditures | 24,785 | 19,619 | 13,620 | (5,999) | -31% | 100% |
| Expenditures Per Resident | 1 | 1 | 1 | (0) | -31% | |
| Full-Time Equivalents (FTE's) | 0.06 | 0.02 | 0.02 | - | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|-----------------|-----------------|-----------------|------------------|-------------------|------------------|
| Total Sub-Program Revenue | - | - | - | - | | |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (24,785) | (19,619) | (13,620) | 5,999 | | |

Sub-Program 191: Facilities Maintenance

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

Sub-Program Expenditures [1]

| Expenditure Category | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|---------------------------------------|----------------|----------------|----------------|------------------|-------------------|------------------|
| Personnel | 56,788 | 119,872 | 127,890 | 8,018 | 7% | 30% |
| Supplies | 32,124 | 44,449 | 42,460 | (1,989) | -4% | 10% |
| Services | 106,838 | 231,027 | 240,220 | 9,193 | 4% | 56% |
| Capital Outlay | - | 32,860 | 19,500 | (13,360) | -41% | 5% |
| Total Sub-Program Expenditures | 195,750 | 428,208 | 430,070 | 1,862 | 0% | 100% |
| Expenditures Per Resident | 9 | 20 | 20 | (0) | -1% | |
| Full-Time Equivalents (FTE's) | 0.60 | 1.37 | 1.37 | - | 0% | |

Sub-Program Revenue

| Revenue Description | 2016 Actual | 2017 Estimate | 2018 Budget | Amount of Change | Percent of Change | Percent of Total |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| Total Sub-Program Revenue | - | - | - | - | | |
| Surplus/(Deficiency) of Sub-Program Revenue over Expenditures | (195,750) | (428,208) | (430,070) | (1,862) | | |

Note:

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



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City *of*
Louisville

COLORADO • SINCE 1878

2018 Operating & Capital Budget

By

Fund, Division, & Line Item

**City of Louisville, Colorado
General Fund
2018 Budget**

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|----------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| Beginning Fund Balance | | 5,340,826 | 5,305,765 | 5,305,765 | 6,160,500 | 6,160,500 |
| General Revenue | | | | | | |
| 101001-411000 | Property Tax | 2,748,806 | 2,811,470 | 2,797,990 | 2,918,880 | 3,303,030 |
| 101001-413100 | Sales Tax | 7,372,371 | 7,630,400 | 8,109,610 | 7,722,190 | 8,312,350 |
| 101001-413101 | Sales Tax Business Assistance | (202,698) | (130,370) | (51,500) | (34,870) | (35,870) |
| 101001-413200 | Use Tax - Consumer | 1,055,566 | 1,055,570 | 1,071,400 | 911,620 | 1,092,830 |
| 101001-413201 | Consumer Use Tax Bus Assist | (116,104) | (176,900) | (123,940) | (25,430) | - |
| 101001-414100 | Use Tax - Auto | 1,163,405 | 1,186,670 | 1,244,840 | 1,254,290 | 1,275,960 |
| 101001-416000 | Lodging Tax | 500,223 | 522,780 | 510,230 | 543,690 | 520,430 |
| 101001-417000 | Specific Ownership Tax | 191,644 | 199,310 | 198,350 | 195,610 | 203,310 |
| 101001-418100 | Franchise Tax - Xcel Energy | 710,695 | 724,910 | 764,000 | 708,900 | 764,000 |
| 101001-418200 | Franchise Tax - Qwest | 53,713 | 54,480 | 52,100 | 54,480 | 51,580 |
| 101001-418300 | Franchise Tax - Comcast Cable | 292,825 | 298,680 | 300,150 | 293,290 | 307,650 |
| 101001-419200 | Penalty & Int on Delq Taxes | 19,723 | 8,630 | 8,630 | 8,630 | 8,630 |
| 101001-419300 | Penalty & Int on Sales Tax | 78,002 | 75,000 | 75,000 | 75,000 | 75,000 |
| 101001-433000 | Grant Revenues | 23,404 | - | - | - | - |
| 101001-435200 | Mineral Lease & Severance Tax | 13,527 | 34,240 | 8,000 | 34,240 | 8,000 |
| 101001-435500 | Motor Vehicle Registration Tax | 73,328 | 75,640 | 74,790 | 77,160 | 75,540 |
| 101001-435600 | Cigarette Tax | 39,545 | 37,570 | 37,570 | 38,490 | 35,690 |
| 101001-435700 | Marijuana Tax | 113,192 | 118,850 | 152,810 | 77,140 | 175,730 |
| 101001-437110 | Superior IGA - Sales Tax Sharing | - | 32,000 | 32,000 | - | 40,000 |
| 101001-439000 | Intergovernmental Revenue | 3,000 | - | - | - | - |
| 101001-441100 | Admin Fees-Bldr County Use Tax | 31,083 | 12,750 | 23,310 | 9,560 | 23,960 |
| 101001-441120 | Returned Check Fees | 75 | - | 150 | - | - |
| 101001-441140 | Car Charging Fee | 250 | 500 | 250 | 500 | 250 |
| 101001-443010 | Unclassified Charges for Servs | 571 | 500 | 250 | 500 | 250 |
| 101001-443440 | Recycling Revenue | 572 | 5,000 | 2,500 | 5,000 | 2,500 |
| 101001-461000 | Miscellaneous Revenues | 81,927 | 15,000 | 15,000 | 15,000 | 15,000 |
| 101001-461100 | Interest Earnings | 59,829 | 50,000 | 70,000 | 50,000 | 84,640 |
| 101001-461110 | Net Incr (Decr) in Fair Value | 4,352 | - | - | - | - |
| 101001-462150 | Solar Powr Renew Energy Credit | 18,678 | - | 20,000 | - | 20,000 |
| 101001-463100 | Real Property Rental Income | 9,106 | 10,000 | 10,000 | 10,000 | 10,000 |
| 101001-464100 | Developer Contribution | 62,500 | - | - | - | - |
| 101001-464130 | Memorial Contributions/Gifts | 2,450 | - | - | - | - |
| 101001-464150 | Concrete Replacement | - | - | 900 | - | - |
| 101001-465100 | Insurance Recovery | 7,711 | - | 28,350 | - | - |
| 101001-469100 | Cash Over/Short | 120 | - | - | - | - |
| Total General Revenue | | 14,413,391 | 14,652,680 | 15,432,740 | 14,943,870 | 16,370,460 |
| Administration & Support Services Revenue | | | | | | |
| 101010-421100 | Business License | 57,550 | 61,230 | 57,550 | 61,230 | 57,550 |
| 101010-421110 | Medical & Retail Marijuana Lic | 4,740 | 3,000 | 3,000 | 3,000 | 3,000 |
| 101010-421200 | Liquor License | 15,153 | 16,500 | 16,500 | 16,500 | 16,500 |
| 101010-422600 | Dog License | 5,905 | 5,000 | 5,900 | 5,000 | 5,000 |
| 101010-434300 | BC Sustainability Grant | - | 15,000 | 15,000 | - | - |
| Total Administration & Support Services Revenue | | 83,348 | 100,730 | 97,950 | 85,730 | 82,050 |
| Community Design Revenue | | | | | | |
| 101016-421300 | Contractors License | 70,300 | 57,510 | 71,710 | 58,660 | 73,140 |
| 101016-421500 | Construction Permit | 1,564,367 | 1,362,830 | 1,048,130 | 974,970 | 786,100 |
| 101016-421501 | Bldg Permit Business Assistanc | (584,983) | (5,300) | (45,240) | - | (6,200) |
| 101016-421520 | Excavating Permit | 22,617 | 17,340 | 30,000 | 17,690 | 17,690 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|--------------------------------|------------------|-------------------|------------------|----------------------|---------------------|
| 101016-421530 | Plumbing Permit | 4,252 | 8,630 | - | 8,800 | - |
| 101016-421540 | Heat/Air Conditioning Permit | 17,262 | 27,480 | - | 28,030 | - |
| 101016-421550 | Electrical Permit | 11,121 | 27,800 | - | 28,350 | - |
| 101016-421560 | Minor Permit | 373,739 | 170,950 | 264,140 | 174,370 | 299,800 |
| 101016-421590 | Elevator Inspection Permit | 19,825 | 24,990 | 27,810 | 25,490 | 28,370 |
| 101016-441310 | Annexation Fees | 75 | - | - | - | - |
| 101016-441320 | Development Fees | 68,946 | 63,800 | 70,320 | 65,080 | 71,730 |
| 101016-441900 | Code Book Sales | 180 | - | 100 | - | - |
| Total Community Design Revenue | | 1,567,701 | 1,756,030 | 1,466,970 | 1,381,440 | 1,270,630 |
| Public Safety & Justice Revenue | | | | | | |
| 101021-441130 | Wedding Ceremony Fee | - | 180 | 180 | 180 | 180 |
| 101021-442110 | Police Services Reimbursements | - | - | 200 | - | - |
| 101021-442120 | Fingerprint Fee | 3,700 | 2,000 | 4,200 | 2,000 | 4,000 |
| 101021-442130 | DUI Restitution | 440 | - | - | - | - |
| 101021-451100 | Court Fines | 166,668 | 134,130 | 175,000 | 134,130 | 180,250 |
| Total Public Safety & Justice Revenue | | 170,808 | 136,310 | 179,580 | 136,310 | 184,430 |
| Transportation Revenue | | | | | | |
| 101031-435100 | Highway Users Tax | 626,946 | 633,210 | 639,490 | 629,800 | 645,880 |
| 101031-435400 | County Road and Bridge Tax | 49,456 | 49,460 | 58,080 | 44,520 | 59,980 |
| Total Transportation Revenue | | 676,402 | 682,670 | 697,570 | 674,320 | 705,860 |
| Parks Revenue | | | | | | |
| 101051-421400 | Arborist License | 510 | 400 | 540 | 400 | 400 |
| 101051-422400 | Boat Permit | 2,780 | 1,000 | 5,750 | 1,000 | 3,000 |
| Total Parks Revenue | | 3,290 | 1,400 | 6,290 | 1,400 | 3,400 |
| Recreation Revenue | | | | | | |
| 101053-413100 | Sales Tax | - | - | - | - | 623,430 |
| 101053-413200 | Use Tax - Consumer | - | - | - | - | 81,960 |
| 101053-414100 | Use Tax - Auto | - | - | - | - | 95,700 |
| 101053-415100 | Use Tax - Building Materials | - | - | - | - | 66,090 |
| 101053-415130 | Use Tax - Site Improvements | - | - | - | - | 1,480 |
| 101053-434400 | Senior Grants | 8,210 | 6,000 | 6,000 | 6,000 | 6,000 |
| 101053-437300 | Senior Meals Reimbursement | 43,838 | 50,000 | 50,000 | 50,000 | 50,000 |
| 101053-441130 | Wedding Ceremony Fee | 135 | - | - | - | - |
| 101053-445100 | Rec Center Membership Fee | 763,710 | 833,450 | 789,010 | 841,790 | 631,120 |
| 101053-445110 | Rec Center Daily User Fees | 88,423 | 85,000 | 86,970 | 85,000 | 69,630 |
| 101053-445120 | Rec Center Merchandise | 902 | 1,500 | 1,500 | 1,500 | 1,500 |
| 101053-445121 | Rec Center Nite at the Rec | 44,330 | 32,500 | 40,580 | 32,500 | 40,000 |
| 101053-445122 | Rec Center Nite@Rec Merchandis | 13,919 | 11,750 | 12,280 | 12,000 | 12,000 |
| 101053-445125 | Rec Center Child Care Fees | 9,640 | 8,800 | 9,580 | 8,870 | 8,550 |
| 101053-445127 | Rec Center Triathlon Event | 10 | - | - | - | - |
| 101053-445130 | Rec Center Concession Fees | 8,135 | 7,500 | 9,000 | 7,500 | 9,000 |
| 101053-445136 | Rec Center - Rentals | 73,531 | 99,260 | 25,960 | 99,500 | 12,980 |
| 101053-445139 | Unclassified - Rentals | 27,365 | 31,500 | 29,000 | 31,750 | 29,290 |
| 101053-445140 | Rec Center Swim Lessons | 102,823 | 115,010 | 110,320 | 117,010 | 88,320 |
| 101053-445141 | Rec Center Aquatics Contracted | 22,668 | 17,000 | 22,000 | 17,500 | 19,060 |
| 101053-445142 | Rec Center Aquatics Red Cross | 220 | 3,000 | 500 | 3,000 | 500 |
| 101053-445143 | Rec Center Swim Team | 22,290 | 25,000 | 19,630 | 25,000 | 18,000 |
| 101053-445145 | Memory Square Swim Admission | 35,669 | 35,000 | 35,670 | 35,000 | 28,000 |
| 101053-445146 | Memory Square Swim Lessons | 4,619 | 4,000 | 570 | 4,000 | 1,500 |
| 101053-445150 | Rec Center Youth Activity Fees | 189,164 | 170,000 | 210,000 | 170,000 | 210,000 |
| 101053-445151 | Rec Cen Youth Activ Contracted | 45,755 | 46,000 | 45,760 | 46,000 | 45,760 |
| 101053-445152 | Rec Center Youth Red Cross | 1,214 | - | - | - | - |
| 101053-445160 | Rec Center Adult - Fitness | 108,114 | 60,500 | 79,000 | 60,500 | 71,000 |
| 101053-445161 | Rec Cen Adult Fit Contracted | 46,903 | 42,000 | 42,000 | 42,000 | 42,000 |
| 101053-445162 | Rec Center Adult Fit Red Cross | 512 | 700 | 700 | 700 | 700 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|--------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 101053-445170 | Rec Center Youth Sports Fees | 112,638 | 102,000 | 125,900 | 103,000 | 126,000 |
| 101053-445171 | Rec Cen Youth Sports Contractd | 25,556 | 30,000 | 21,370 | 30,500 | 22,000 |
| 101053-445180 | Rec Center Adult Sports Fees | 43,017 | 48,000 | 44,020 | 50,000 | 44,500 |
| 101053-445190 | Senior Fees | 75,357 | 70,000 | 80,000 | 71,000 | 65,000 |
| 101053-445191 | Senior Fees - Contracted | 15,280 | 10,100 | 12,400 | 10,200 | 10,000 |
| 101053-445192 | Seniors-Grants & Contributions | 1,950 | - | 5,210 | - | - |
| 101053-445193 | Senior Meals Contributions | 16,499 | 18,000 | 16,500 | 18,000 | 12,500 |
| Total Recreation Revenue | | 1,952,396 | 1,963,570 | 1,931,430 | 1,979,820 | 2,543,570 |
| Cultural Services Revenue | | | | | | |
| 101055-421700 | Special Event Permit | 7,710 | 6,000 | 6,000 | 6,000 | 6,000 |
| 101055-432560 | State Grant - Libraries | 9,793 | - | - | - | - |
| 101055-437100 | Superior IGA - Library | 289,168 | 296,400 | 339,610 | 311,220 | 350,680 |
| 101055-441210 | Fall Festival | 14,151 | 10,000 | 12,250 | 10,000 | 10,000 |
| 101055-441220 | Fourth of July | 4,930 | - | 5,570 | - | - |
| 101055-441520 | Art Center Rentals | 8,365 | 9,000 | 10,000 | 9,000 | 9,000 |
| 101055-447610 | Library Account Pymnt Machine | 1,238 | 4,500 | 4,500 | 4,500 | 4,500 |
| 101055-447620 | Library Copies | 938 | 1,100 | 1,100 | 1,100 | 1,100 |
| 101055-447650 | Library - Rentals | 880 | 400 | 400 | 400 | 400 |
| 101055-452100 | Library Fines | 49,417 | 48,000 | 49,420 | 48,000 | 49,420 |
| 101055-469160 | Library Cash Over/Short | (23) | - | - | - | - |
| Total Cultural Services Revenue | | 386,566 | 375,400 | 428,850 | 390,220 | 431,100 |
| Economic Prosperity Revenue | | | | | | |
| 101065-441600 | LRC Support Service Fees | 36,689 | 34,030 | 34,030 | 34,900 | 34,900 |
| Total Economic Prosperity Revenue | | 36,689 | 34,030 | 34,030 | 34,900 | 34,900 |
| Total General Fund Revenue | | 19,290,590 | 19,702,820 | 20,275,410 | 19,628,010 | 21,626,400 |
| Central Fund-Wide Charges | | | | | | |
| 101110-522900 | Miscellaneous Supplies | 8,449 | - | - | - | - |
| 101110-525100 | Auto Expense-Parts & Repairs | 412 | 500 | - | 500 | 500 |
| 101110-525300 | Gas & Oil | 126 | 200 | - | 200 | 200 |
| 101110-532100 | Insurance | 238,578 | 253,000 | 228,770 | 278,300 | 244,300 |
| 101110-532120 | Insurance- Deductibles | 26,216 | 30,000 | 20,000 | 30,000 | 25,000 |
| 101110-532200 | Printing | 7,733 | 8,925 | 8,925 | 9,370 | 9,370 |
| 101110-535000 | Communication Svcs-Telephone | 3,573 | - | - | - | - |
| 101110-535030 | Comm Svcs-Internet/Cable | 10,442 | 10,800 | 10,800 | 11,100 | 11,100 |
| 101110-535040 | Communication Svcs-T1 Line | 3,582 | - | - | - | - |
| 101110-535200 | Postage | 15,623 | 17,000 | 17,000 | 17,000 | 17,000 |
| 101110-536000 | Rentals-Equipment | 7,529 | 7,680 | 7,680 | 7,680 | 7,680 |
| 101110-538999 | Other Services and Charges | 3,637 | 4,400 | 4,400 | 4,500 | 4,500 |
| 101110-540100 | Prof Serv-Audit | 25,145 | 24,050 | 24,050 | 26,400 | 26,400 |
| 101110-550020 | Parts/Repairs/Maint-Equip | 1,795 | 1,400 | 1,400 | 1,470 | 1,470 |
| 101110-550090 | Parts/Repairs/Maint-Copiers | 16,247 | 18,000 | 18,000 | 18,000 | 18,000 |
| 101110-550220 | Parts/Repairs/Maint-City-Fiber | 1,100 | 1,200 | 1,200 | 1,200 | 1,200 |
| Total Central Fund-Wide Charges | | 370,187 | 377,155 | 342,225 | 405,720 | 366,720 |
| City Council | | | | | | |
| 101121-511100 | Variable Salaries | 24,286 | 24,000 | 24,000 | 24,000 | 43,800 |
| 101121-512000 | FICA Expense | 1,988 | 1,836 | 1,836 | 1,836 | 3,120 |
| 101121-512200 | Workers Compensation | 7 | 6 | 6 | 6 | 10 |
| 101121-520100 | Office Supplies | 33 | 100 | 100 | 100 | 100 |
| 101121-532000 | Advertising/Marketing | 8,447 | 11,000 | 11,000 | 11,000 | 11,000 |
| 101121-532200 | Printing | 216 | 200 | 200 | 200 | 200 |
| 101121-532210 | Travel | 3,286 | 4,000 | 4,000 | 4,000 | 4,000 |
| 101121-532230 | Dues/Subscriptions/Books | 34,947 | 32,000 | 36,000 | 32,000 | 32,000 |
| 101121-538100 | Education Expense | 1,070 | 3,000 | 1,000 | 3,000 | 3,000 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|------------------------------------|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 101121-538110 | Education-Ethics Training/Mat | - | - | 2,100 | 2,500 | 2,500 |
| 101121-538420 | Contributions | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 101121-539100 | Downtown Business Assn-Grant | 46,285 | - | - | - | - |
| 101121-539125 | Humane Society-Boulder Agree. | 2,221 | 2,500 | 2,500 | 2,500 | 2,500 |
| 101121-539130 | US 36 | 6,926 | 14,500 | 14,500 | 14,500 | 14,500 |
| 101121-540470 | Prof Serv-Recording Fee | 108 | 500 | 500 | 500 | 500 |
| 101121-540730 | Citizen Opinion Survey | 44,900 | 25,000 | - | 25,000 | 25,000 |
| 101121-580050 | Contingency | 12,876 | 20,000 | 22,500 | 20,000 | 20,000 |
| Total City Council | | 222,595 | 173,642 | 155,242 | 176,142 | 197,230 |
| City-Sponsored Events | | | | | | |
| 101122-537010 | Fourth of July | 24,330 | 18,000 | 18,000 | 18,000 | 23,000 |
| 101122-537020 | Fall Festival | 12,218 | 12,000 | 12,000 | 12,000 | 12,000 |
| 101122-537040 | Festival of Lights | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 101122-537080 | Other Special Event Costs | 1,000 | 10,000 | 1,400 | 10,000 | 10,000 |
| 101122-537090 | Flowers & Lights and DBA Grant | 41,864 | 115,000 | 115,000 | 115,000 | 115,000 |
| Total City-Sponsored Events | | 81,411 | 157,000 | 148,400 | 157,000 | 162,000 |
| Municipal Court | | | | | | |
| 101130-511000 | Regular Salaries | 99,889 | 96,670 | 96,670 | 98,960 | 101,730 |
| 101130-511200 | Overtime Pay | 33 | - | - | - | - |
| 101130-512000 | FICA Expense | 7,704 | 7,103 | 7,103 | 7,270 | 7,710 |
| 101130-512100 | Retirement Contribution | 5,496 | 5,317 | 5,317 | 5,443 | 5,600 |
| 101130-512200 | Workers Compensation | 147 | 85 | 85 | 87 | 80 |
| 101130-513000 | Medical Insurance | 7,239 | 5,931 | 5,931 | 6,524 | 6,560 |
| 101130-513100 | Dental Insurance | 558 | 1,061 | 1,061 | 1,114 | 1,060 |
| 101130-513200 | Vision Insurance | 123 | 234 | 234 | 234 | 230 |
| 101130-513300 | Life, AD&D & LTD Insurance | 508 | 986 | 986 | 1,000 | 1,020 |
| 101130-513400 | Employee Assistance Plan | 21 | 41 | 41 | 41 | 40 |
| 101130-520100 | Office Supplies | 12 | 500 | 500 | 500 | 500 |
| 101130-521200 | Non-Capital Computer Hardware | 28 | - | - | - | - |
| 101130-522110 | Operating Supplies-Janitorial | 965 | - | - | - | - |
| 101130-522500 | Non-Capital Furn/Equip/Tools | 595 | 1,500 | 1,500 | 1,500 | 1,500 |
| 101130-523100 | Uniforms and Clothing | 38 | - | - | - | - |
| 101130-532200 | Printing | 621 | 6,000 | 6,000 | 6,000 | 6,000 |
| 101130-532210 | Travel | - | 2,500 | 2,500 | 2,500 | 2,500 |
| 101130-532230 | Dues/Subscriptions/Books | 40 | 450 | 450 | 450 | 450 |
| 101130-534000 | Utility Services-Gas | 764 | - | - | - | - |
| 101130-534010 | Utility Services-Electricity | 7,333 | - | - | - | - |
| 101130-534020 | Utility Service-Trash Removal | 348 | - | - | - | - |
| 101130-534040 | Utility Service-Haz Waste Disp | 15 | - | - | - | - |
| 101130-534050 | Utility Services-Water | 192 | - | - | - | - |
| 101130-535000 | Communication Svcs-Telephone | 680 | - | - | - | - |
| 101130-535010 | Communication Svcs-Cell Phone | 23 | - | - | - | - |
| 101130-535040 | Communication Svcs-T1 Line | 590 | - | - | - | - |
| 101130-538100 | Education Expense | 443 | 2,500 | 2,500 | 2,500 | 2,500 |
| 101130-538150 | Court Costs-Jury/Witness Fees | - | 300 | 300 | 300 | 300 |
| 101130-540130 | Prof Serv-Judge Salary | 27,142 | 34,000 | 34,000 | 34,000 | 34,000 |
| 101130-540300 | Prof Serv-Custodial | 5,267 | - | - | - | - |
| 101130-540415 | Prof Serv-Bank Charges | 3,038 | 2,300 | 2,300 | 2,300 | 2,300 |
| 101130-540700 | Prof Serv-Court Security | 3,094 | 7,800 | 7,800 | 7,800 | 7,800 |
| 101130-540910 | Prof Serv-Consulting | 595 | 5,000 | 5,000 | 5,000 | 5,000 |
| 101130-542000 | Legal-General | 46,159 | 45,000 | 45,000 | 45,000 | 45,000 |
| 101130-547010 | Prof Serv-Pest Control | 148 | - | - | - | - |
| 101130-550000 | Parts/Repairs/Maint-Bldgs/Fac | 2,294 | - | - | - | - |
| 101130-550020 | Parts/Repairs/Maint-Equip | 474 | 450 | 450 | 450 | 450 |
| 101130-550070 | Parts/Repairs/Maint-HVAC | 608 | - | - | - | - |
| 101130-550080 | Parts/Repairs/Maint-Elevators | 739 | - | - | - | - |
| 101130-550100 | Parts/Repairs/Maint-Software | 3,721 | 4,500 | 8,800 | 4,500 | 4,500 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|-------------------------------|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 101130-550140 | Parts/Repairs/Maint-Painting | 7 | - | - | - | - |
| 101130-550150 | Parts/Repairs/Maint-Fire Syste | 584 | - | - | - | - |
| 101130-550160 | Parts/Repairs/Maint-Electrical | 389 | - | - | - | - |
| 101130-550170 | Parts/Repairs/Maint-Plumbing | 302 | - | - | - | - |
| 101130-550180 | Parts/Repairs/Maint-Lighting | 394 | - | - | - | - |
| Total Municipal Court | | 229,361 | 230,227 | 234,527 | 233,472 | 236,830 |
| City Manager | | | | | | |
| 101141-511000 | Regular Salaries | 195,816 | 219,923 | 219,923 | 206,519 | 231,730 |
| 101141-511150 | Temp/Seasonal Salaries | 9,625 | 7,488 | - | 7,713 | 7,490 |
| 101141-511200 | Overtime Pay | 350 | - | 270 | - | - |
| 101141-512000 | FICA Expense | 14,766 | 15,186 | 15,186 | 14,164 | 15,130 |
| 101141-512100 | Retirement Contribution | 21,453 | 21,939 | 21,939 | 21,202 | 22,590 |
| 101141-512200 | Workers Compensation | 1,496 | 1,492 | 1,700 | 1,496 | 1,830 |
| 101141-513000 | Medical Insurance | 19,053 | 17,395 | 17,395 | 19,133 | 18,680 |
| 101141-513100 | Dental Insurance | 795 | 1,527 | 1,527 | 1,604 | 1,530 |
| 101141-513200 | Vision Insurance | 125 | 239 | 239 | 239 | 240 |
| 101141-513300 | Life, AD&D & LTD Insurance | 828 | 1,619 | 1,619 | 1,635 | 1,620 |
| 101141-513400 | Employee Assistance Plan | 23 | 45 | 45 | 45 | 50 |
| 101141-520100 | Office Supplies | 594 | 800 | 800 | 800 | 800 |
| 101141-521100 | Computer Supplies-Software | - | 400 | 400 | 400 | 400 |
| 101141-522500 | Non-Capital Furn/Equip/Tools | 408 | 1,000 | 1,000 | 1,000 | 1,000 |
| 101141-532200 | Printing | 817 | 400 | 400 | 400 | 400 |
| 101141-532210 | Travel | 3,827 | 6,000 | 6,000 | 6,000 | 6,000 |
| 101141-532220 | Business and Auto Allowance | 2,807 | 9,500 | 9,500 | 9,500 | 9,500 |
| 101141-532230 | Dues/Subscriptions/Books | 3,034 | 5,000 | 5,000 | 5,000 | 5,000 |
| 101141-535010 | Communication Svcs-Cell Phone | 16 | - | - | - | - |
| 101141-537030 | Volunteer Appreciation | 1,620 | 5,000 | 5,000 | 5,000 | 5,000 |
| 101141-538100 | Education Expense | 2,042 | 4,000 | 4,000 | 4,000 | 4,000 |
| 101141-538999 | Other Services and Charges | - | 200 | 200 | 200 | 200 |
| 101141-540900 | Prof Serv - Other | - | 30,160 | 30,160 | - | - |
| 101141-540910 | Prof Serv-Consulting | 27,974 | 29,015 | 29,015 | - | 50,000 |
| 101141-580040 | Computer Replacement | 5,930 | 5,930 | 5,930 | 5,930 | 5,930 |
| 101141-580050 | Contingency | 7,341 | 6,250 | 6,300 | 10,000 | 10,000 |
| Total City Manager | | 320,739 | 390,509 | 383,549 | 321,978 | 399,120 |
| Cable Television | | | | | | |
| 101142-511100 | Variable Salaries | 10,742 | 11,492 | 11,492 | 11,837 | 11,950 |
| 101142-512000 | FICA Expense | 500 | 879 | 879 | 906 | 910 |
| 101142-512200 | Workers Compensation | 10 | 10 | 10 | 10 | 10 |
| 101142-522060 | Operating Supplies-AudioVisual | - | 100 | 100 | 100 | 100 |
| Total Cable Television | | 11,252 | 12,481 | 12,481 | 12,853 | 12,970 |
| ADA Compliance | | | | | | |
| 101143-540910 | Prof Serv-Consulting | 489 | 2,500 | 500 | 2,500 | 2,500 |
| Total ADA Compliance | | 489 | 2,500 | 500 | 2,500 | 2,500 |
| Community Facilitation | | | | | | |
| 101144-511000 | Regular Salaries | 180,425 | 182,527 | 182,527 | 188,315 | 211,540 |
| 101144-511100 | Variable Salaries | - | - | 100 | - | - |
| 101144-511150 | Temp/Seasonal Salaries | (140) | 3,038 | 3,038 | 3,129 | 3,160 |
| 101144-511200 | Overtime Pay | 1,903 | 5,365 | 5,365 | 5,403 | 5,400 |
| 101144-512000 | FICA Expense | 13,451 | 13,801 | 13,801 | 14,194 | 16,630 |
| 101144-512100 | Retirement Contribution | 10,047 | 10,334 | 10,334 | 10,654 | 11,930 |
| 101144-512200 | Workers Compensation | 1,487 | 2,490 | 2,490 | 2,557 | 2,260 |
| 101144-513000 | Medical Insurance | 22,201 | 37,279 | 37,279 | 41,004 | 13,410 |
| 101144-513100 | Dental Insurance | 931 | 3,055 | 3,055 | 3,208 | 990 |
| 101144-513200 | Vision Insurance | 193 | 531 | 531 | 530 | 230 |
| 101144-513300 | Life, AD&D & LTD Insurance | 893 | 1,856 | 1,856 | 1,913 | 2,160 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|-------------------------------------|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 101144-513400 | Employee Assistance Plan | 36 | 80 | 80 | 80 | 80 |
| 101144-520100 | Office Supplies | 190 | 200 | 340 | 200 | 200 |
| 101144-521100 | Computer Supplies-Software | 9,366 | - | 840 | - | - |
| 101144-521200 | Non-Capital Computer Hardware | 1,499 | - | - | - | - |
| 101144-523100 | Uniforms and Clothing | - | - | 360 | - | - |
| 101144-530320 | Web Site Maintenance | - | 23,000 | 23,000 | 23,000 | 23,000 |
| 101144-532000 | Advertising/Marketing | 1,805 | 10,000 | 10,000 | 10,000 | 10,000 |
| 101144-532200 | Printing | 16,934 | 20,000 | 20,000 | 20,000 | 20,000 |
| 101144-532210 | Travel | 254 | 1,900 | 2,510 | 1,900 | 1,900 |
| 101144-532220 | Business and Auto Allowance | 66 | - | 100 | - | - |
| 101144-532230 | Dues/Subscriptions/Books | 75 | 50 | 200 | 50 | 50 |
| 101144-535010 | Communication Svcs-Cell Phone | 98 | - | 400 | - | - |
| 101144-535200 | Postage | 9,491 | 10,000 | 10,000 | 10,000 | 10,000 |
| 101144-538100 | Education Expense | 380 | 1,200 | 500 | 1,200 | 1,200 |
| 101144-540710 | Prof Serv- Video Streaming | 5,787 | - | - | - | - |
| 101144-540900 | Prof Serv-Other | 5,700 | - | - | - | - |
| 101144-550320 | Web Site Maintenance | 22,784 | - | - | - | - |
| Total Community Facilitation | | 305,854 | 326,706 | 328,706 | 337,337 | 334,140 |
| Economic Development | | | | | | |
| 101145-511000 | Regular Salaries | 118,971 | 120,981 | 120,981 | 122,076 | 126,480 |
| 101145-511200 | Overtime Pay | 8 | - | - | - | - |
| 101145-512000 | FICA Expense | 8,643 | 8,926 | 8,926 | 9,008 | 9,650 |
| 101145-512100 | Retirement Contribution | 6,545 | 6,654 | 6,654 | 6,714 | 6,960 |
| 101145-512200 | Workers Compensation | 1,036 | 1,045 | 1,045 | 1,054 | 1,160 |
| 101145-513000 | Medical Insurance | 16,341 | 15,531 | 15,531 | 17,083 | 16,300 |
| 101145-513100 | Dental Insurance | 688 | 1,364 | 1,364 | 1,432 | 1,360 |
| 101145-513200 | Vision Insurance | 108 | 213 | 213 | 213 | 210 |
| 101145-513300 | Life, AD&D & LTD Insurance | 553 | 1,110 | 1,110 | 1,110 | 1,110 |
| 101145-513400 | Employee Assistance Plan | 14 | 27 | 27 | 27 | 30 |
| 101145-520100 | Office Supplies | 435 | 200 | 200 | 200 | 200 |
| 101145-521100 | Computer Supplies-Software | - | 200 | - | 200 | 200 |
| 101145-521200 | Non-Capital Computer Hardware | - | 500 | - | 500 | 500 |
| 101145-532000 | Advertising/Marketing | 4,053 | 6,200 | 6,200 | 6,386 | 6,390 |
| 101145-532200 | Printing | - | 1,500 | 1,500 | 1,500 | 1,500 |
| 101145-532210 | Travel | 2,177 | 6,400 | 6,400 | 6,592 | 6,590 |
| 101145-532230 | Dues/Subscriptions/Books | 685 | 1,500 | 1,500 | 1,500 | 1,500 |
| 101145-535010 | Communication Svcs-Cell Phone | 559 | 540 | 540 | 540 | 540 |
| 101145-535200 | Postage | - | 40 | 40 | 40 | 40 |
| 101145-536050 | Parking & Parking Lot Leases | 8,094 | 29,737 | 29,737 | 8,587 | 21,400 |
| 101145-536130 | Prof Serv - Business Devt Prog | 215 | - | 50 | - | - |
| 101145-536140 | Prof Serv - Real Estate Apprai | 900 | - | - | - | - |
| 101145-538100 | Education Expense | 2,010 | 3,000 | 3,000 | 3,000 | 3,000 |
| 101145-538140 | Chamber of Commerce | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 101145-546130 | Prof Serv-Business Dvmt Prog | 659 | 10,000 | 10,000 | 10,000 | 10,000 |
| 101145-546140 | Prof Serv-Real Estate Appr | 25,677 | 10,000 | 10,000 | 10,000 | 10,000 |
| 101145-550000 | Parts/Repairs/Maint-Bldgs/Fac | - | 12,050 | 12,050 | - | - |
| Total Economic Development | | 203,372 | 242,718 | 242,068 | 212,763 | 230,120 |
| City Attorney | | | | | | |
| 101150-542000 | Legal-General | 212,101 | 300,000 | 330,000 | 300,000 | 330,000 |
| 101150-542014 | Legal-Local Licensing Auth | 1,587 | - | - | - | - |
| 101150-542044 | Legal-LRC | 8,506 | - | - | - | - |
| 101150-542072 | Legal-Takoda Metro District | 54 | - | - | - | - |
| 101150-542080 | Legal-Golf Course | 668 | - | - | - | - |
| 101150-542083 | Legal-PSCO Condemn Petition | 88 | - | - | - | - |
| 101150-542084 | Legal-Library | 1,212 | - | - | - | - |
| 101150-542086 | Legal-DELO Plaza | 1,899 | - | - | - | - |
| 101150-542087 | Legal-McCaslin Retail Develop | 9,976 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|----------------------------|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 101150-542088 | Legal-DELO Flats | 689 | - | - | - | - |
| 101150-542089 | Legal-Kestral | 7,436 | - | - | - | - |
| 101150-542090 | Legal-Comcast Audit | 95,720 | - | - | - | - |
| Total City Attorney | | 339,935 | 300,000 | 330,000 | 300,000 | 330,000 |
| City Clerk | | | | | | |
| 101160-511000 | Regular Salaries | 147,732 | 171,879 | 171,879 | 176,541 | 185,980 |
| 101160-511100 | Variable Salaries | 5,045 | - | 300 | - | - |
| 101160-511200 | Overtime Pay | 8 | - | - | - | - |
| 101160-512000 | FICA Expense | 11,546 | 12,318 | 12,318 | 12,616 | 13,900 |
| 101160-512100 | Retirement Contribution | 8,122 | 9,454 | 9,454 | 9,710 | 10,230 |
| 101160-512200 | Workers Compensation | 146 | 151 | 151 | 155 | 150 |
| 101160-513000 | Medical Insurance | 10,019 | 29,291 | 29,291 | 32,220 | 27,130 |
| 101160-513100 | Dental Insurance | 944 | 3,239 | 3,239 | 3,401 | 2,600 |
| 101160-513200 | Vision Insurance | 148 | 506 | 506 | 506 | 510 |
| 101160-513300 | Life, AD&D & LTD Insurance | 705 | 1,770 | 1,770 | 1,801 | 1,890 |
| 101160-513400 | Employee Assistance Plan | 34 | 95 | 95 | 95 | 100 |
| 101160-520100 | Office Supplies | 821 | 750 | 750 | 750 | 750 |
| 101160-521100 | Computer Supplies-Software | - | 8,000 | 8,000 | 8,000 | 8,000 |
| 101160-521200 | Non-Capital Computer Hardware | 750 | - | - | - | - |
| 101160-522110 | Operating Supplies-Janitorial | 232 | - | - | - | - |
| 101160-522230 | Reference Materials | - | 100 | 100 | 100 | 100 |
| 101160-522500 | Non-Capital Furn/Equip/Tools | 4,613 | 1,500 | 2,850 | 1,500 | 1,500 |
| 101160-532000 | Advertising/Marketing | 136 | 150 | 150 | 150 | 150 |
| 101160-532200 | Printing | 215 | 750 | 750 | 750 | 750 |
| 101160-532210 | Travel | 2,443 | 4,200 | 4,200 | 4,200 | 4,200 |
| 101160-532230 | Dues/Subscriptions/Books | 510 | 750 | 750 | 750 | 750 |
| 101160-534000 | Utility Services-Gas | 183 | - | - | - | - |
| 101160-534010 | Utility Services-Electricity | 1,760 | - | - | - | - |
| 101160-534020 | Utility Service-Trash Removal | 83 | - | - | - | - |
| 101160-534040 | Utility Service-Haz Waste Disp | 4 | - | - | - | - |
| 101160-534050 | Utility Services-Water | 46 | - | - | - | - |
| 101160-535000 | Communication Svcs-Telephone | 163 | - | - | - | - |
| 101160-535010 | Communication Svcs-Cell Phone | 96 | - | - | - | - |
| 101160-535040 | Communication Svcs-T1 Line | 142 | - | - | - | - |
| 101160-538100 | Education Expense | 900 | 3,200 | 3,200 | 3,200 | 3,200 |
| 101160-538999 | Other Services and Charges | 12 | 130 | 130 | 130 | 130 |
| 101160-540300 | Prof Serv-Custodial | 1,264 | - | - | - | - |
| 101160-540470 | Prof Serv-Recording Fee | 297 | - | 400 | - | - |
| 101160-540650 | Professional Services-Election | 16,790 | 45,000 | 45,000 | 45,000 | 45,000 |
| 101160-540710 | Prof Serv- Video Streaming | 1,388 | 7,000 | 8,500 | 7,000 | 7,000 |
| 101160-540900 | Prof Serv-Other | 4,358 | 7,975 | 7,975 | 7,975 | 7,980 |
| 101160-547010 | Prof Serv-Pest Control | 36 | - | - | - | - |
| 101160-550000 | Parts/Repairs/Maint-Equip | 551 | - | - | - | - |
| 101160-550020 | Parts/Repairs/Maint-Equip | 430 | 1,400 | 1,400 | 1,400 | 1,400 |
| 101160-550070 | Parts/Repairs/Maint-HVAC | 146 | - | - | - | - |
| 101160-550080 | Parts/Repairs/Maint-Elevators | 177 | - | - | - | - |
| 101160-550100 | Parts/Repairs/Maint-Software | 42 | - | - | - | - |
| 101160-550140 | Parts/Repairs/Maint-Painting | 2 | - | - | - | - |
| 101160-550150 | Parts/Repairs/Maint-Fire Syste | 140 | - | - | - | - |
| 101160-550160 | Parts/Repairs/Maint-Electrical | 93 | - | - | - | - |
| 101160-550170 | Parts/Repairs/Maint-Plumbing | 71 | - | - | - | - |
| 101160-550180 | Parts/Repairs/Maint-Lighting | 85 | - | - | - | - |
| Total City Clerk | | 223,428 | 309,606 | 313,156 | 317,949 | 323,400 |
| Human Resources | | | | | | |
| 101171-511000 | Regular Salaries | 271,048 | 261,406 | 261,406 | 254,193 | 274,650 |
| 101171-511100 | Variable Salaries | 8,257 | 20,200 | 20,200 | - | - |
| 101171-511150 | Temp/Seasonal Salaries | 208 | - | 200 | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|-------------------------------|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 101171-511200 | Overtime Pay | 2,136 | - | 50 | - | - |
| 101171-512000 | FICA Expense | 19,940 | 19,911 | 19,911 | 17,815 | 19,650 |
| 101171-512100 | Retirement Contribution | 14,616 | 14,377 | 14,377 | 12,836 | 15,110 |
| 101171-512200 | Workers Compensation | 2,663 | 1,566 | 1,566 | 1,546 | 1,080 |
| 101171-512300 | Unemployment Compensation | - | - | 3,600 | - | - |
| 101171-513000 | Medical Insurance | 37,525 | 34,694 | 34,694 | 34,131 | 36,960 |
| 101171-513100 | Dental Insurance | 1,751 | 3,459 | 3,459 | 3,366 | 3,390 |
| 101171-513200 | Vision Insurance | 274 | 538 | 538 | 453 | 520 |
| 101171-513300 | Life, AD&D & LTD Insurance | 1,274 | 2,465 | 2,465 | 2,173 | 2,490 |
| 101171-513400 | Employee Assistance Plan | 28 | 90 | 90 | 72 | 90 |
| 101171-520100 | Office Supplies | 1,125 | 2,300 | 2,300 | 2,300 | 2,300 |
| 101171-521200 | Non-Capital Computer Hardware | 2,443 | - | - | - | - |
| 101171-522120 | Operating Supplies-Safety | 270 | 200 | 200 | 200 | 200 |
| 101171-522500 | Non-Capital Furn/Equip/Tools | - | - | 1,900 | - | - |
| 101171-522900 | Miscellaneous Supplies | 1,748 | 2,000 | 2,000 | 2,000 | 2,000 |
| 101171-532000 | Advertising/Marketing | 33,877 | 12,400 | 12,400 | 12,400 | 12,400 |
| 101171-532200 | Printing | 576 | 500 | 500 | 500 | 500 |
| 101171-532210 | Travel | 43 | 5,000 | 5,000 | 5,000 | 5,000 |
| 101171-532230 | Dues/Subscriptions/Books | 7,466 | 7,550 | 7,550 | 7,550 | 7,550 |
| 101171-535010 | Communication Svcs-Cell Phone | 8 | 120 | 120 | 120 | 120 |
| 101171-535200 | Postage | 108 | 100 | 100 | 100 | 100 |
| 101171-536000 | Rentals-Equipment | 1,175 | - | 900 | - | - |
| 101171-538100 | Education Expense | 185 | 7,000 | 7,000 | 7,000 | 7,000 |
| 101171-538110 | Education-Ethics Training/Mat | 3,000 | 15,000 | - | 15,000 | 15,000 |
| 101171-538120 | Educate-Citywide Tuition Reimb | 950 | 7,000 | 7,000 | 7,000 | 7,000 |
| 101171-538370 | Safety Committee | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 101171-538380 | Employee Appreciation | 6,337 | 5,500 | 5,500 | 5,500 | 5,500 |
| 101171-538999 | Other Services and Charges | 14,348 | 7,500 | 7,500 | 7,500 | 7,500 |
| 101171-540150 | Prof Serv-Medical | 20,142 | 12,250 | 18,000 | 12,250 | 12,250 |
| 101171-540900 | Prof Serv-Other | 23,215 | 7,000 | 10,100 | 7,000 | 7,000 |
| 101171-540910 | Prof Serv-Consulting | 8,490 | 60,700 | 60,500 | 15,000 | 15,000 |
| 101171-550020 | Parts/Repairs/Maint-Equip | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 101171-550090 | Parts/Repairs/Maint-Copiers | 1,012 | - | 550 | - | - |
| 101171-550100 | Parts/Repairs/Maint-Software | 8,648 | 8,000 | 8,000 | 8,500 | 8,500 |
| 101171-580040 | Computer Replacement | 2,150 | - | 2,150 | - | - |
| 101171-650000 | Office Furniture and Fixtures | - | 6,000 | - | 6,000 | - |
| Total Human Resources | | 497,036 | 526,825 | 523,825 | 449,506 | 470,860 |
| Information Technology | | | | | | |
| 101172-511000 | Regular Salaries | 243,975 | 317,160 | 317,160 | 332,667 | 337,820 |
| 101172-511200 | Overtime Pay | 8 | - | - | - | - |
| 101172-512000 | FICA Expense | 18,171 | 23,250 | 23,250 | 24,211 | 24,330 |
| 101172-512100 | Retirement Contribution | 13,584 | 17,444 | 17,444 | 18,297 | 18,580 |
| 101172-512200 | Workers Compensation | 2,091 | 2,739 | 2,739 | 2,873 | 3,110 |
| 101172-513000 | Medical Insurance | 36,742 | 48,261 | 48,261 | 53,084 | 55,730 |
| 101172-513100 | Dental Insurance | 1,496 | 3,999 | 3,999 | 4,199 | 4,760 |
| 101172-513200 | Vision Insurance | 268 | 688 | 688 | 688 | 750 |
| 101172-513300 | Life, AD&D & LTD Insurance | 1,184 | 3,134 | 3,134 | 3,219 | 3,180 |
| 101172-513400 | Employee Assistance Plan | 23 | 104 | 104 | 104 | 110 |
| 101172-520100 | Office Supplies | 948 | 800 | 800 | 800 | 800 |
| 101172-521000 | Computer Supplies | 745 | 1,000 | 1,000 | 1,000 | 1,000 |
| 101172-521100 | Computer Supplies-Software | 1,527 | 1,500 | 1,500 | 1,500 | 1,500 |
| 101172-521110 | Software Subscr. & Maint Fees | 57,843 | 71,500 | 71,500 | 55,000 | 55,000 |
| 101172-521140 | Software Subscription-ESRI | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 101172-521200 | Non-Capital Computer Hardware | 4,364 | 5,000 | 5,000 | 5,000 | 5,000 |
| 101172-522500 | Non-Capital Furn/Equip/Tools | - | 5,000 | 5,000 | - | - |
| 101172-532200 | Printing | - | - | 50 | - | - |
| 101172-532210 | Travel | 1,341 | 2,500 | 2,500 | 2,500 | 2,500 |
| 101172-532220 | Business and Auto Allowance | 2,658 | 3,000 | 3,000 | 3,000 | 3,000 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---------------------------------------|-------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 101172-532230 | Dues/Subscriptions/Books | 660 | 800 | 800 | 800 | 800 |
| 101172-535010 | Communication Svcs-Cell Phone | 1,695 | 2,500 | 2,500 | 2,500 | 2,500 |
| 101172-538100 | Education Expense | 407 | 7,500 | 7,500 | 7,500 | 7,500 |
| 101172-540170 | Prof Serv-Info Systems | 4,773 | 20,000 | 20,000 | 5,000 | 5,000 |
| 101172-540540 | Prof Serv - GIS | 12,682 | 32,000 | 32,000 | 32,000 | 32,000 |
| 101172-550020 | Parts/Repairs/Maint-Equip | 1,620 | 2,500 | 2,500 | 2,500 | 2,500 |
| 101172-550130 | Parts/Repairs/Maint-Security | 1,623 | 2,100 | 2,100 | 1,650 | 1,650 |
| 101172-580040 | Computer Replacement | 1,640 | 1,640 | 1,640 | 1,640 | 1,640 |
| Total Information Technology | | 437,069 | 601,118 | 601,168 | 586,730 | 595,760 |
| Finance & Accounting | | | | | | |
| 101201-511000 | Regular Salaries | 263,447 | 259,834 | 259,834 | 263,663 | 343,370 |
| 101201-511100 | Variable Salaries | 705 | - | - | - | - |
| 101201-511200 | Overtime Pay | 1,990 | 4,984 | 4,984 | 4,984 | 1,500 |
| 101201-512000 | FICA Expense | 18,925 | 18,541 | 18,541 | 18,799 | 24,600 |
| 101201-512001 | Penalty & Interest on Taxes | - | - | - | - | - |
| 101201-512100 | Retirement Contribution | 14,437 | 14,565 | 14,565 | 14,775 | 18,970 |
| 101201-512200 | Workers Compensation | 903 | 876 | 876 | 875 | 1,020 |
| 101201-513000 | Medical Insurance | 34,073 | 31,370 | 31,370 | 34,505 | 43,440 |
| 101201-513100 | Dental Insurance | 1,126 | 2,160 | 2,160 | 2,268 | 2,980 |
| 101201-513200 | Vision Insurance | 291 | 555 | 555 | 557 | 690 |
| 101201-513300 | Life, AD&D & LTD Insurance | 1,243 | 2,433 | 2,433 | 2,463 | 3,160 |
| 101201-513400 | Employee Assistance Plan | 30 | 91 | 91 | 91 | 100 |
| 101201-520100 | Office Supplies | 1,100 | 1,700 | 1,700 | 1,700 | 1,700 |
| 101201-521100 | Computer Supplies - Software | 298 | - | 400 | - | - |
| 101201-521200 | Non-Capital Computer Hardware | 490 | 3,500 | 3,500 | 1,000 | 1,000 |
| 101201-522500 | Non-Capital Furn/Equip/Tools | 1,555 | 2,000 | 2,000 | 2,000 | 2,000 |
| 101201-532000 | Advertising/Marketing | 130 | 200 | 200 | 200 | 200 |
| 101201-532200 | Printing | 3,841 | 3,500 | 4,500 | 3,500 | 3,500 |
| 101201-532210 | Travel | 6,448 | 7,000 | 2,000 | 7,000 | 7,000 |
| 101201-532230 | Dues/Subscriptions/Books | 1,469 | 2,000 | 2,000 | 2,000 | 2,000 |
| 101201-535010 | Communication Svcs-Cell Phone | 8 | - | - | - | - |
| 101201-538100 | Education Expense | 3,265 | 5,080 | 5,080 | 4,466 | 4,470 |
| 101201-540410 | Prof Serv-Investment Fee | 4,577 | 5,500 | 5,500 | 6,000 | 6,000 |
| 101201-540415 | Prof Serv-Bank Charges | 35,610 | 25,000 | 25,000 | 25,000 | 25,000 |
| 101201-540900 | Prof Serv-Other | 179 | 6,000 | - | 6,000 | 6,000 |
| 101201-550100 | Parts/Repairs/Maint-Software | 36,157 | 38,000 | 38,000 | 39,999 | 40,000 |
| 101201-580040 | Computer Replacement | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 |
| Total Finance & Accounting | | 435,497 | 438,089 | 428,489 | 445,045 | 541,900 |
| Tax Administration | | | | | | |
| 101221-511000 | Regular Salaries | 107,097 | 123,717 | 123,717 | 127,187 | 133,550 |
| 101221-512000 | FICA Expense | 8,103 | 9,064 | 9,064 | 9,292 | 10,080 |
| 101221-512100 | Retirement Contribution | 5,890 | 6,804 | 6,804 | 6,995 | 7,350 |
| 101221-512200 | Workers Compensation | 95 | 108 | 108 | 112 | 100 |
| 101221-513000 | Medical Insurance | 12,979 | 19,194 | 19,194 | 21,113 | 11,160 |
| 101221-513100 | Dental Insurance | 413 | 1,605 | 1,605 | 1,685 | 830 |
| 101221-513200 | Vision Insurance | 97 | 316 | 316 | 316 | 190 |
| 101221-513300 | Life, AD&D & LTD Insurance | 539 | 1,254 | 1,254 | 1,291 | 1,340 |
| 101221-513400 | Employee Assistance Plan | 21 | 46 | 46 | 46 | 50 |
| 101221-520100 | Office Supplies | 170 | 400 | 400 | 400 | 400 |
| 101221-521100 | Computer Supplies - Software | 1,805 | - | - | - | 2,000 |
| 101221-522500 | Non-Capital Furn/Equip/Tools | 570 | 750 | 750 | 750 | 750 |
| 101221-532200 | Printing | 2,837 | 4,500 | 4,500 | 3,000 | 3,000 |
| 101221-532210 | Travel | 98 | 750 | 750 | 750 | 750 |
| 101221-532230 | Dues/Subscriptions/Books | 180 | 150 | 150 | 170 | 170 |
| 101221-538100 | Education Expense | 75 | 1,000 | 250 | 1,000 | 1,000 |
| 101221-540100 | Prof Serv-Audit | 60,659 | 250,000 | 250,000 | - | - |
| 101221-540470 | Prof Serv-Recording Fee | 299 | 200 | 250 | 250 | 250 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|------------------------------------|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 101221-550100 | Parts/Repairs/Maint-Software | 1,890 | 2,100 | 2,100 | 2,300 | 2,300 |
| 101221-580040 | Computer Replacement | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 |
| Total Tax Administration | | 205,517 | 423,660 | 422,960 | 178,357 | 176,970 |
| Patrol & Investigations | | | | | | |
| 101321-511000 | Regular Salaries | 2,579,398 | 3,006,533 | 3,006,533 | 3,099,701 | 3,053,210 |
| 101321-511100 | Variable Salaries | 36,406 | 48,639 | 48,639 | 50,098 | 46,790 |
| 101321-511200 | Overtime Pay | 213,649 | 201,390 | 201,390 | 211,365 | 211,370 |
| 101321-511201 | Overtime Reimbursement-Police | (16,886) | - | - | - | - |
| 101321-512000 | FICA Expense | 205,880 | 231,228 | 231,228 | 237,686 | 238,160 |
| 101321-512100 | Retirement Contribution | 153,462 | 176,436 | 176,436 | 182,109 | 179,560 |
| 101321-512200 | Workers Compensation | 50,259 | 53,005 | 53,005 | 54,620 | 52,160 |
| 101321-512300 | Unemployment Compensation | 32,345 | - | - | - | - |
| 101321-513000 | Medical Insurance | 368,409 | 416,955 | 416,955 | 458,637 | 432,730 |
| 101321-513100 | Dental Insurance | 14,507 | 34,706 | 34,706 | 36,441 | 36,000 |
| 101321-513200 | Vision Insurance | 2,863 | 6,642 | 6,642 | 6,640 | 6,990 |
| 101321-513300 | Life, AD&D & LTD Insurance | 12,758 | 30,020 | 30,020 | 30,785 | 30,330 |
| 101321-513400 | Employee Assistance Plan | 295 | 1,060 | 1,060 | 1,060 | 1,090 |
| 101321-520100 | Office Supplies | 4,580 | 4,987 | 4,987 | 5,236 | 5,240 |
| 101321-521100 | Computer Supplies-Software | 3,657 | 9,975 | 9,975 | 10,473 | 10,470 |
| 101321-521200 | Non-Capital Computer Hardware | 4,065 | 3,491 | 3,491 | 3,665 | 3,670 |
| 101321-522030 | Operating Supplies-Medical | 549 | 2,100 | 2,100 | 2,205 | 2,210 |
| 101321-522040 | Operating Supplies-Ammunition | 1,885 | 14,550 | 14,550 | 15,277 | 15,280 |
| 101321-522050 | Operating Supplies-Investigate | 3,779 | 2,625 | 2,625 | 2,756 | 2,760 |
| 101321-522060 | Operating Supplies-AudioVisual | 106 | - | - | - | - |
| 101321-522110 | Operating Supplies-Janitorial | 2,432 | - | - | - | - |
| 101321-522120 | Operating Supplies-Safety | 1,050 | 6,725 | 1,000 | 4,961 | 4,960 |
| 101321-522500 | Non-Capital Furn/Equip/Tools | 14,098 | 15,847 | 15,847 | 16,639 | 16,640 |
| 101321-522900 | Miscellaneous Supplies | 263 | 630 | 630 | 661 | 660 |
| 101321-523100 | Uniforms and Clothing | 69,663 | 68,250 | 68,250 | 71,660 | 71,660 |
| 101321-525100 | Auto Expense-Parts & Repairs | 23,315 | 26,460 | 26,460 | 27,783 | 27,780 |
| 101321-525200 | Auto Expense-Tires | 1,536 | 11,025 | 11,025 | 11,576 | 11,580 |
| 101321-525300 | Gas & Oil | 21,641 | 67,252 | 67,252 | 70,615 | 70,620 |
| 101321-532200 | Printing | 5,491 | 3,990 | 3,990 | 4,189 | 4,190 |
| 101321-532210 | Travel | 6,472 | 7,376 | 7,376 | 7,745 | 7,750 |
| 101321-532220 | Business and Auto Allowance | - | 250 | 3,600 | 262 | 260 |
| 101321-532230 | Dues/Subscriptions/Books | 7,498 | 12,953 | 12,953 | 3,142 | 3,140 |
| 101321-533000 | Intergov. Serv.-Boulder Comm | 296,277 | 296,277 | 296,277 | 301,820 | 301,820 |
| 101321-533030 | Intergov. Serv-Jail Interconn. | - | 1,890 | 1,890 | 1,984 | 1,980 |
| 101321-533080 | Intergov. Serv-BC Forensics | - | 17,325 | 17,325 | 18,191 | 18,190 |
| 101321-534000 | Utility Services-Gas | 1,926 | - | - | - | - |
| 101321-534010 | Utility Services-Electricity | 18,479 | - | - | - | - |
| 101321-534020 | Utility Service-Trash Removal | 876 | - | - | - | - |
| 101321-534040 | Utility Service-Haz Waste Disp | 39 | - | - | - | - |
| 101321-534050 | Utility Services-Water | 483 | - | - | - | - |
| 101321-535000 | Communication Svcs-Telephone | 1,712 | - | - | - | - |
| 101321-535010 | Communication Svcs-Cell Phone | 7,090 | 20,128 | 20,128 | 21,134 | 21,130 |
| 101321-535020 | Communication Svcs-Pagers | - | - | - | 525 | 530 |
| 101321-535030 | Comm Svcs-Internet/Cable | 9,881 | 33,650 | 33,650 | 35,332 | 35,330 |
| 101321-535040 | Communication Svcs-T1 Line | 1,488 | - | - | - | - |
| 101321-535050 | Communication Svcs-Closed Comm | 1,339 | 3,150 | 3,150 | 3,307 | 3,310 |
| 101321-536000 | Rentals-Equipment | 1,901 | - | 1,270 | - | - |
| 101321-538100 | Education Expense | 21,691 | 24,962 | 24,962 | 26,210 | 26,210 |
| 101321-538290 | Taser Prog Purchases/Training | 4,260 | 5,250 | - | 5,512 | 5,510 |
| 101321-538300 | High Risk Tactical/Entry Train | - | 9,576 | 9,576 | 10,054 | 10,050 |
| 101321-538360 | Citizens Police Academy | - | - | - | 1,500 | 1,500 |
| 101321-540150 | Prof Serv-Medical | 7,987 | 8,400 | 17,000 | 8,220 | 8,220 |
| 101321-540170 | Prof Serv-Info Systems | 21,048 | 23,625 | 23,625 | 24,806 | 24,810 |
| 101321-540300 | Prof Serv-Custodial | 13,274 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|--------------------------------|------------------|-------------------|------------------|----------------------|---------------------|
| 101321-540480 | Prof Serv-Microfilming | 5,410 | - | - | - | - |
| 101321-540900 | Prof Serv-Other | 52,511 | 34,415 | 34,415 | 35,280 | 35,280 |
| 101321-547010 | Prof Serv-Pest Control | 374 | - | - | - | - |
| 101321-550000 | Parts/Repairs/Maint-Bldgs/Fac | 6,127 | - | - | - | - |
| 101321-550020 | Parts/Repairs/Maint-Equip | 1,877 | - | 4,500 | - | - |
| 101321-550070 | Parts/Repairs/Maint-HVAC | 1,531 | - | - | - | - |
| 101321-550080 | Parts/Repairs/Maint-Elevators | 1,862 | - | - | - | - |
| 101321-550090 | Parts/Repairs/Maint-Copiers | 4,648 | 3,150 | 3,150 | 3,307 | 3,310 |
| 101321-550100 | Parts/Repairs/Maint-Software | 445 | - | - | - | 35,000 |
| 101321-550120 | Parts/Repairs/Maint-Body Cams | - | - | - | - | 24,600 |
| 101321-550140 | Parts/Repairs/Maint-Painting | 18 | - | - | - | - |
| 101321-550150 | Parts/Repairs/Maint-Fire Syste | 1,472 | - | - | - | - |
| 101321-550160 | Parts/Repairs/Maint-Electrical | 981 | - | - | - | - |
| 101321-550170 | Parts/Repairs/Maint-Plumbing | 921 | - | - | - | - |
| 101321-550180 | Parts/Repairs/Maint-Lighting | 892 | - | - | - | - |
| 101321-580030 | Vehicle/Equipment Replacement | 174,000 | 174,000 | - | 174,000 | 174,000 |
| 101321-580040 | Computer Replacement | 16,749 | 17,630 | 17,630 | 17,630 | 17,630 |
| Total Patrol & Investigations | | 4,504,993 | 5,138,527 | 4,971,272 | 5,316,798 | 5,295,670 |

Code Enforcement

| | | | | | | |
|---------------|--------------------------------|---------|---------|---------|---------|---------|
| 101330-511000 | Regular Salaries | 139,318 | 136,071 | 136,071 | 136,604 | 116,610 |
| 101330-511100 | Variable Salaries | 2,504 | 3,090 | 14,000 | 3,182 | 7,270 |
| 101330-511200 | Overtime Pay | 523 | 615 | 615 | 641 | 640 |
| 101330-512000 | FICA Expense | 10,579 | 10,149 | 10,149 | 10,147 | 9,180 |
| 101330-512100 | Retirement Contribution | 7,679 | 7,518 | 7,518 | 7,548 | 6,450 |
| 101330-512200 | Workers Compensation | 2,204 | 1,393 | 5,000 | 1,405 | 1,880 |
| 101330-513000 | Medical Insurance | 20,535 | 20,270 | 20,270 | 22,297 | 13,770 |
| 101330-513100 | Dental Insurance | 634 | 1,267 | 1,267 | 1,330 | 870 |
| 101330-513200 | Vision Insurance | 190 | 379 | 379 | 379 | 280 |
| 101330-513300 | Life, AD&D & LTD Insurance | 619 | 1,243 | 1,243 | 1,243 | 1,150 |
| 101330-513400 | Employee Assistance Plan | 30 | 59 | 59 | 59 | 60 |
| 101330-520100 | Office Supplies | 247 | 262 | 262 | 275 | 280 |
| 101330-521100 | Computer Supplies-Software | 186 | 525 | 800 | 551 | 550 |
| 101330-521200 | Non-Capital Computer Hardware | 160 | 183 | 183 | 192 | 190 |
| 101330-522030 | Operating Supplies-Medical | - | 2,100 | 500 | 2,205 | 2,210 |
| 101330-522110 | Operating Supplies-Janitorial | 232 | - | - | - | - |
| 101330-522120 | Operating Supplies-Safety | 303 | 630 | 300 | 661 | 660 |
| 101330-522500 | Non-Capital Furn/Equip/Tools | 316 | 157 | 157 | 165 | 170 |
| 101330-522900 | Miscellaneous Supplies | 18 | 370 | 370 | 370 | 370 |
| 101330-523100 | Uniforms and Clothing | 3,376 | 3,370 | 3,370 | 3,539 | 3,540 |
| 101330-525100 | Auto Expense-Parts & Repairs | 1,264 | 1,575 | 4,000 | 1,653 | 1,650 |
| 101330-525200 | Auto Expense-Tires | - | 1,102 | 1,102 | 1,157 | 1,160 |
| 101330-525300 | Gas & Oil | 1,625 | 6,615 | 6,615 | 6,945 | 6,950 |
| 101330-532200 | Printing | 201 | 250 | 250 | 250 | 250 |
| 101330-532210 | Travel | 354 | 183 | 183 | 192 | 190 |
| 101330-532230 | Dues/Subscriptions/Books | 370 | 157 | 180 | 165 | 170 |
| 101330-534000 | Utility Services-Gas | 183 | - | - | - | - |
| 101330-534010 | Utility Services-Electricity | 1,760 | - | - | - | - |
| 101330-534020 | Utility Service-Trash Removal | 83 | - | - | - | - |
| 101330-534040 | Utility Service-Haz Waste Disp | 4 | - | - | - | - |
| 101330-534050 | Utility Services-Water | 46 | - | - | - | - |
| 101330-535000 | Communication Svcs-Telephone | 163 | - | - | - | - |
| 101330-535010 | Communication Svcs-Cell Phone | 355 | 451 | 451 | 474 | 470 |
| 101330-535040 | Communication Svcs-T1 Line | 142 | - | - | - | - |
| 101330-536000 | Rentals-Equipment | 100 | - | 100 | - | - |
| 101330-538100 | Education Expense | 643 | 787 | 787 | 826 | 830 |
| 101330-540300 | Prof Serv-Custodial | 1,264 | - | - | - | - |
| 101330-540480 | Prof Serv-Microfilming | 285 | - | - | - | - |
| 101330-540900 | Prof Serv-Other | 8,383 | 9,345 | 9,345 | 10,425 | 10,430 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|---------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 101330-547010 | Prof Serv-Pest Control | 36 | - | - | - | - |
| 101330-550000 | Parts/Repairs/Maint-Bldgs/Fac | 556 | - | - | - | - |
| 101330-550020 | Parts/Repairs/Maint-Equip | 16 | - | - | - | - |
| 101330-550070 | Parts/Repairs/Maint-HVAC | 146 | - | - | - | - |
| 101330-550080 | Parts/Repairs/Maint-Elevators | 177 | - | - | - | - |
| 101330-550090 | Parts/Repairs/Maint-Copiers | 170 | - | 100 | - | - |
| 101330-550100 | Parts/Repairs/Maint-Software | 42 | - | - | - | - |
| 101330-550140 | Parts/Repairs/Maint-Painting | 2 | - | - | - | - |
| 101330-550150 | Parts/Repairs/Maint-Fire System | 140 | - | - | - | - |
| 101330-550160 | Parts/Repairs/Maint-Electrical | 93 | - | - | - | - |
| 101330-550170 | Parts/Repairs/Maint-Plumbing | 108 | - | - | - | - |
| 101330-550180 | Parts/Repairs/Maint-Lighting | 85 | - | - | - | - |
| 101330-580030 | Vehicle/Equipment Replacement | 4,690 | 4,690 | - | 4,690 | 4,690 |
| 101330-580040 | Computer Replacement | 882 | - | - | - | - |
| Total Code Enforcement | | 214,021 | 214,807 | 225,627 | 219,571 | 192,920 |
| Public Works Administration | | | | | | |
| 101411-520100 | Office Supplies | - | 342 | 342 | 342 | 340 |
| 101411-532200 | Printing | - | 372 | 372 | 377 | 380 |
| 101411-532210 | Travel | - | 850 | 850 | 990 | 990 |
| 101411-532220 | Business and Auto Allowance | - | 5,500 | - | 5,500 | - |
| 101411-532230 | Dues/Subscriptions/Books | - | 510 | 1,650 | 510 | 510 |
| 101411-535010 | Communication Svcs-Cell Phone | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 101411-535030 | Comm Svcs-Internet/Cable | - | 1,495 | 1,495 | 1,505 | 1,510 |
| 101411-538100 | Education Expense | - | 2,455 | 2,455 | 2,455 | 2,460 |
| 101411-538130 | Louisville Recycling/Con Board | - | 100 | 100 | 100 | 100 |
| 101411-540470 | Prof Serv-Recording Fee | - | - | 500 | - | - |
| 101411-550020 | Parts/Repairs/Maint-Equip | - | 510 | - | 510 | 510 |
| 101411-580040 | Computer Replacement | - | 8,357 | 8,357 | 8,357 | 8,360 |
| Total Public Works Administration | | - | 25,491 | 21,121 | 25,646 | 20,160 |
| Engineering | | | | | | |
| 101420-511000 | Regular Salaries | 145,301 | 147,479 | 147,479 | 148,143 | 156,740 |
| 101420-511150 | Temp/Seasonal Salaries | 14,445 | 10,000 | 10,000 | - | 15,600 |
| 101420-511200 | Overtime Pay | 610 | - | 500 | 120 | 120 |
| 101420-512000 | FICA Expense | 11,076 | 10,260 | 10,260 | 10,300 | 12,370 |
| 101420-512100 | Retirement Contribution | 8,036 | 8,111 | 8,111 | 8,154 | 8,820 |
| 101420-512200 | Workers Compensation | 1,028 | 1,389 | 1,389 | 1,396 | 1,560 |
| 101420-513000 | Medical Insurance | 13,700 | 11,897 | 11,897 | 13,093 | 12,790 |
| 101420-513100 | Dental Insurance | 568 | 1,123 | 1,123 | 1,179 | 1,140 |
| 101420-513200 | Vision Insurance | 102 | 200 | 200 | 200 | 190 |
| 101420-513300 | Life, AD&D & LTD Insurance | 693 | 1,354 | 1,354 | 1,357 | 1,410 |
| 101420-513400 | Employee Assistance Plan | 21 | 40 | 40 | 40 | 40 |
| 101420-520100 | Office Supplies | 598 | 393 | 900 | 413 | 410 |
| 101420-521000 | Computer Supplies | 7 | 20 | 20 | 20 | 20 |
| 101420-521100 | Computer Supplies-Software | 20 | 100 | 350 | 100 | 100 |
| 101420-522120 | Operating Supplies-Safety | 96 | 60 | 300 | 60 | 60 |
| 101420-522500 | Non-Capital Furn/Equip/Tools | 1,457 | 940 | 940 | 980 | 980 |
| 101420-522900 | Miscellaneous Supplies | 47 | 40 | 200 | 40 | 40 |
| 101420-525100 | Auto Expense-Parts & Repairs | 286 | 1,020 | 1,020 | 1,120 | 1,120 |
| 101420-525200 | Auto Expense-Tires | 462 | - | - | - | - |
| 101420-525300 | Gas & Oil | 592 | 2,100 | 2,100 | 2,200 | 2,200 |
| 101420-532200 | Printing | 410 | 288 | 310 | 308 | 310 |
| 101420-532220 | Business and Auto Allowance | 830 | - | 1,200 | - | - |
| 101420-532230 | Dues/Subscriptions/Books | 244 | 215 | 450 | 235 | 240 |
| 101420-535010 | Communication Svcs-Cell Phone | 468 | - | 650 | - | - |
| 101420-535030 | Comm Svcs-Internet/Cable | 111 | - | 100 | - | - |
| 101420-538100 | Education Expense | 245 | - | 650 | - | - |
| 101420-538999 | Other Services and Charges | 60 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--------------------------------------|-------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 101420-540470 | Prof Serv-Recording Fee | (198) | - | - | - | - |
| 101420-540910 | Prof Serv-Consulting | 512 | 11,670 | 11,670 | 240 | 125,240 |
| 101420-550020 | Parts/Repairs/Maint-Equip | 55 | - | - | - | - |
| 101420-550090 | Parts/Repairs/Maint-Copiers | 255 | 240 | 350 | 260 | 260 |
| 101420-550100 | Parts/Repairs/Maint-Software | - | 1,160 | 1,160 | 1,220 | 1,220 |
| 101420-580040 | Computer Replacement | 752 | - | - | - | - |
| Total Engineering | | 202,888 | 210,098 | 214,722 | 191,178 | 342,980 |
| Development Engineering | | | | | | |
| 101421-511000 | Regular Salaries | 194,576 | 219,914 | 219,914 | 221,997 | 224,060 |
| 101421-511200 | Overtime Pay | 1,717 | - | 2,100 | 420 | 420 |
| 101421-512000 | FICA Expense | 14,577 | 16,023 | 16,023 | 16,193 | 16,710 |
| 101421-512100 | Retirement Contribution | 10,875 | 12,095 | 12,095 | 12,233 | 12,350 |
| 101421-512200 | Workers Compensation | 1,766 | 2,885 | 2,885 | 2,907 | 2,040 |
| 101421-513000 | Medical Insurance | 15,928 | 16,964 | 16,964 | 18,740 | 18,250 |
| 101421-513100 | Dental Insurance | 670 | 1,341 | 1,341 | 1,414 | 1,340 |
| 101421-513200 | Vision Insurance | 172 | 344 | 344 | 345 | 380 |
| 101421-513300 | Life, AD&D & LTD Insurance | 997 | 2,119 | 2,119 | 2,137 | 2,150 |
| 101421-513400 | Employee Assistance Plan | 35 | 73 | 73 | 73 | 70 |
| 101421-520100 | Office Supplies | 493 | - | - | - | - |
| 101421-521000 | Computer Supplies | 7 | - | - | - | - |
| 101421-521100 | Computer Supplies-Software | 20 | 100 | 100 | 100 | 100 |
| 101421-522120 | Operating Supplies-Safety | 82 | 60 | 60 | 60 | 60 |
| 101421-522500 | Non-Capital Furn/Equip/Tools | 734 | 940 | - | 980 | 980 |
| 101421-522900 | Miscellaneous Supplies | 33 | 40 | 60 | 40 | 40 |
| 101421-525100 | Auto Expense-Parts & Repairs | 100 | - | - | - | - |
| 101421-525300 | Gas & Oil | 107 | - | - | - | - |
| 101421-532200 | Printing | 405 | 320 | 320 | 340 | 340 |
| 101421-532210 | Travel | - | 20 | 20 | 20 | 20 |
| 101421-532220 | Business and Auto Allowance | 148 | - | 250 | - | - |
| 101421-532230 | Dues/Subscriptions/Books | 101 | 260 | 260 | 280 | 280 |
| 101421-535010 | Communication Svcs-Cell Phone | 269 | - | 700 | - | - |
| 101421-538999 | Other Services and Charges | 60 | - | - | - | - |
| 101421-540910 | Prof Serv-Consulting | - | 220 | - | 240 | - |
| 101421-550090 | Parts/Repairs/Maint-Copiers | 255 | 240 | 350 | 260 | 260 |
| 101421-550100 | Parts/Repairs/Maint-Software | - | 1,160 | 1,160 | 1,220 | 1,220 |
| Total Development Engineering | | 244,124 | 275,118 | 277,138 | 279,999 | 281,070 |
| Transportation Planning | | | | | | |
| 101425-511000 | Regular Salaries | 20,933 | 24,563 | 24,563 | 25,461 | 31,060 |
| 101425-511100 | Variable Salaries | 1,649 | 398 | 750 | 410 | 410 |
| 101425-511200 | Overtime Pay | 393 | 270 | 270 | 270 | 270 |
| 101425-512000 | FICA Expense | 1,791 | 1,872 | 1,872 | 1,938 | 2,280 |
| 101425-512100 | Retirement Contribution | 1,255 | 1,366 | 1,366 | 1,415 | 1,910 |
| 101425-512200 | Workers Compensation | 269 | 117 | 117 | 118 | 180 |
| 101425-513000 | Medical Insurance | 2,244 | 2,667 | 2,667 | 2,933 | 3,810 |
| 101425-513100 | Dental Insurance | 104 | 280 | 280 | 294 | 260 |
| 101425-513200 | Vision Insurance | 24 | 61 | 61 | 61 | 70 |
| 101425-513300 | Life, AD&D & LTD Insurance | 102 | 247 | 247 | 254 | 290 |
| 101425-513400 | Employee Assistance Plan | 4 | 10 | 10 | 10 | 10 |
| 101425-520100 | Office Supplies | 654 | 600 | 700 | 600 | 600 |
| 101425-521100 | Computer Supplies-Software | 456 | 1,475 | 1,475 | 1,475 | 1,480 |
| 101425-522500 | Non-Capital Furn/Equip/Tools | 253 | 800 | 100 | 200 | 200 |
| 101425-523100 | Uniforms and Clothing | - | - | 20 | - | - |
| 101425-532010 | Public Outreach | 630 | 1,400 | 1,400 | 1,400 | 1,400 |
| 101425-532200 | Printing | 462 | 700 | 700 | 700 | 700 |
| 101425-532210 | Travel | 766 | 1,740 | 1,740 | 1,740 | 1,740 |
| 101425-532220 | Business and Auto Allowance | - | - | 30 | - | - |
| 101425-532230 | Dues/Subscriptions/Books | 524 | 900 | 900 | 900 | 900 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--------------------------------------|-------------------------------|---------------|-------------------|---------------|----------------------|---------------------|
| 101425-535010 | Communication Svcs-Cell Phone | 33 | - | 20 | - | - |
| 101425-536000 | Rentals-Equipment | 225 | 140 | 180 | 140 | 140 |
| 101425-538100 | Education Expense | 338 | 1,500 | 1,500 | 1,500 | 1,500 |
| 101425-540470 | Prof Serv-Recording Fee | 38 | 40 | 400 | 40 | 40 |
| 101425-540900 | Prof Serv-Other | 19,807 | 6,000 | 6,000 | 6,000 | 6,000 |
| 101425-540910 | Prof Serv-Consulting | - | - | 510 | - | - |
| 101425-550090 | Parts/Repairs/Maint-Copiers | 497 | 1,000 | 1,000 | 1,000 | 1,000 |
| 101425-580040 | Computer Replacement | 542 | 542 | 542 | 542 | 540 |
| Total Transportation Planning | | 53,993 | 48,687 | 49,419 | 49,402 | 56,790 |
| Street Maintenance | | | | | | |
| 101431-511000 | Regular Salaries | 171,791 | 178,700 | 178,700 | 183,734 | 176,670 |
| 101431-511200 | Overtime Pay | 16,240 | 14,470 | 14,470 | 14,470 | 14,470 |
| 101431-512000 | FICA Expense | 14,022 | 14,083 | 14,083 | 14,420 | 14,180 |
| 101431-512100 | Retirement Contribution | 10,471 | 10,624 | 10,624 | 10,901 | 10,510 |
| 101431-512200 | Workers Compensation | 7,042 | 5,309 | 14,000 | 5,463 | 4,470 |
| 101431-513000 | Medical Insurance | 34,723 | 34,173 | 34,173 | 37,599 | 31,370 |
| 101431-513100 | Dental Insurance | 1,179 | 2,553 | 2,553 | 2,681 | 2,290 |
| 101431-513200 | Vision Insurance | 242 | 507 | 507 | 507 | 520 |
| 101431-513300 | Life, AD&D & LTD Insurance | 887 | 1,827 | 1,827 | 1,878 | 1,790 |
| 101431-513400 | Employee Assistance Plan | 28 | 92 | 92 | 92 | 90 |
| 101431-520100 | Office Supplies | 1,625 | 1,179 | 1,360 | 1,179 | 1,180 |
| 101431-521150 | CTC Land Dues | 256 | - | - | - | - |
| 101431-521200 | Non-Capital Computer Hardware | 1,812 | - | 1,800 | - | - |
| 101431-522110 | Operating Supplies-Janitorial | 270 | - | - | - | - |
| 101431-522120 | Operating Supplies-Safety | 1,649 | 2,400 | 2,400 | 2,520 | 2,520 |
| 101431-522500 | Non-Capital Furn/Equip/Tools | 5,808 | 2,500 | 3,800 | 2,675 | 2,680 |
| 101431-522900 | Miscellaneous Supplies | 1,072 | 525 | 525 | 551 | 550 |
| 101431-523100 | Uniforms and Clothing | 2,082 | 3,045 | 3,045 | 3,197 | 3,200 |
| 101431-524300 | Street Supplies | 6,600 | 7,875 | 7,875 | 8,269 | 8,270 |
| 101431-524310 | Street Supplies-Asphalt | 32,817 | 100,000 | 100,000 | 100,000 | 100,000 |
| 101431-525100 | Auto Expense-Parts & Repairs | 9,734 | 15,000 | 15,000 | 15,000 | 15,000 |
| 101431-525200 | Auto Expense-Tires | 1,824 | 2,300 | 2,300 | 2,300 | 2,300 |
| 101431-525300 | Gas & Oil | 11,865 | 35,669 | 35,669 | 37,452 | 37,450 |
| 101431-532200 | Printing | 140 | 375 | 375 | 375 | 380 |
| 101431-532210 | Travel | - | 80 | 180 | 80 | 80 |
| 101431-532220 | Business and Auto Allowance | 70 | - | 10 | - | - |
| 101431-532230 | Dues/Subscriptions/Books | 89 | 265 | 265 | 265 | 270 |
| 101431-534000 | Utility Services-Gas | 750 | - | - | - | - |
| 101431-534010 | Utility Services-Electricity | 410,945 | 454,275 | 454,275 | 476,989 | 476,990 |
| 101431-534020 | Utility Service-Trash Removal | 453 | - | - | - | - |
| 101431-534030 | Utility Service-Eco Cycle | 14,368 | 13,650 | 13,650 | 14,333 | 14,330 |
| 101431-535000 | Communication Svcs-Telephone | - | 1,400 | 1,400 | 1,400 | 1,400 |
| 101431-535010 | Communication Svcs-Cell Phone | 702 | 303 | 550 | 336 | 340 |
| 101431-535030 | Comm Svcs-Internet/Cable | 87 | - | 150 | - | - |
| 101431-536000 | Rentals-Equipment | 2,408 | 4,000 | 4,000 | 4,000 | 4,000 |
| 101431-538100 | Education Expense | 2,117 | 2,325 | 2,325 | 2,325 | 2,330 |
| 101431-538999 | Other Services and Charges | - | - | 120 | - | - |
| 101431-540111 | Prof Serv-Traffic Signals | 51,527 | 47,250 | 47,250 | 49,125 | 120,000 |
| 101431-540300 | Prof Serv-Custodial | 903 | - | - | - | - |
| 101431-540470 | Prof Serv-Recording Fee | 28 | - | - | - | - |
| 101431-540550 | Prof Serv-Landfill | 15,000 | 15,750 | 15,750 | 16,538 | 16,540 |
| 101431-540900 | Prof Serv-Other | 19 | 650 | 650 | 650 | 650 |
| 101431-540910 | Prof Serv-Consulting | - | 25,000 | - | 25,000 | 25,000 |
| 101431-546190 | Prof Serv-Emerg Signal Repair | - | 20,250 | 20,250 | - | - |
| 101431-547010 | Prof Serv-Pest Control | 5 | - | - | - | - |
| 101431-550000 | Parts/Repairs/Maint-Bldgs/Fac | 1,438 | - | - | - | - |
| 101431-550020 | Parts/Repairs/Maint-Equip | 14,301 | 4,065 | 5,730 | 4,275 | 4,280 |
| 101431-550050 | Parts/Repairs/Maint-Streets | 10,185 | 5,250 | - | 5,513 | 5,510 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|-------------------------------------|--------------------------------|----------------|-------------------|------------------|----------------------|---------------------|
| 101431-550070 | Parts/Repairs/Maint-HVAC | 302 | - | - | - | - |
| 101431-550100 | Parts/Repairs/Maint-Software | 3,043 | 5,270 | 5,270 | 5,270 | 5,270 |
| 101431-550110 | Parts/Repairs/Maint-Street Lig | 52,306 | 75,000 | 75,000 | 75,000 | 75,000 |
| 101431-550150 | Parts/Repairs/Maint-Fire Syste | 106 | - | - | - | - |
| 101431-550160 | Parts/Repairs/Maint-Electrical | 138 | - | - | - | - |
| 101431-550170 | Parts/Repairs/Maint-Plumbing | 19 | - | - | - | - |
| 101431-550180 | Parts/Repairs/Maint-Lighting | 32 | - | - | - | - |
| 101431-580030 | Vehicle/Equipment Replacement | 31,730 | 31,730 | - | 31,730 | 31,730 |
| 101431-580040 | Computer Replacement | 585 | - | - | - | - |
| Total Street Maintenance | | 947,837 | 1,139,719 | 1,092,003 | 1,158,094 | 1,213,610 |
| Snow & Ice Removal | | | | | | |
| 101433-511000 | Regular Salaries | 138,520 | 87,554 | 87,554 | 90,081 | 85,790 |
| 101433-511200 | Overtime Pay | 5,423 | 7,280 | 7,280 | 7,280 | 7,280 |
| 101433-512000 | FICA Expense | 10,406 | 6,912 | 6,912 | 7,081 | 6,910 |
| 101433-512100 | Retirement Contribution | 7,776 | 5,216 | 5,216 | 5,355 | 5,120 |
| 101433-512200 | Workers Compensation | 4,465 | 2,661 | 2,661 | 2,738 | 2,460 |
| 101433-513000 | Medical Insurance | 27,489 | 16,800 | 16,800 | 18,480 | 15,340 |
| 101433-513100 | Dental Insurance | 838 | 1,239 | 1,239 | 1,301 | 1,110 |
| 101433-513200 | Vision Insurance | 187 | 247 | 247 | 247 | 250 |
| 101433-513300 | Life, AD&D & LTD Insurance | 686 | 895 | 895 | 921 | 950 |
| 101433-513400 | Employee Assistance Plan | 35 | 45 | 45 | 45 | 50 |
| 101433-520100 | Office Supplies | 33 | - | - | - | - |
| 101433-521150 | CTC Land Dues | 256 | - | - | - | - |
| 101433-522110 | Operating Supplies-Janitorial | 270 | - | - | - | - |
| 101433-522500 | Non-Capital Furn/Equip/Tools | 132 | - | 300 | - | - |
| 101433-522900 | Miscellaneous Supplies | 7 | - | - | - | - |
| 101433-523100 | Uniforms and Clothing | 240 | - | 420 | - | - |
| 101433-524360 | Street Supplies-Ice Slicer | 92,168 | 75,000 | 75,000 | 75,000 | 75,000 |
| 101433-525100 | Auto Expense-Parts & Repairs | 280 | 500 | 500 | 500 | 500 |
| 101433-525200 | Auto Expense-Tires | - | 1,250 | 1,250 | 1,250 | 1,250 |
| 101433-532200 | Printing | 68 | - | - | - | - |
| 101433-532210 | Travel | 1,400 | 5 | - | 5 | - |
| 101433-532220 | Business and Auto Allowance | 171 | - | - | - | - |
| 101433-532230 | Dues/Subscriptions/Books | 129 | - | - | - | - |
| 101433-534000 | Utility Services-Gas | 750 | - | - | - | - |
| 101433-534010 | Utility Services-Electricity | 2,520 | - | - | - | - |
| 101433-534020 | Utility Service-Trash Removal | 453 | - | - | - | - |
| 101433-534050 | Utility Services-Water | 3 | - | - | - | - |
| 101433-535010 | Communication Svcs-Cell Phone | 643 | 4,410 | 750 | 4,410 | 1,000 |
| 101433-535030 | Comm Svcs-Internet/Cable | 111 | - | - | - | - |
| 101433-536000 | Rentals-Equipment | - | 2,000 | - | 2,000 | 2,000 |
| 101433-538100 | Education Expense | 374 | - | 600 | - | - |
| 101433-538999 | Other Services and Charges | 795 | 1,260 | 1,260 | 1,323 | 1,320 |
| 101433-540300 | Prof Serv-Custodial | 903 | - | - | - | - |
| 101433-540470 | Prof Serv-Recording Fee | 28 | - | - | - | - |
| 101433-547010 | Prof Serv-Pest Control | 5 | - | - | - | - |
| 101433-550000 | Parts/Repairs/Maint-Bldgs/Fac | 1,438 | - | - | - | - |
| 101433-550020 | Parts/Repairs/Maint-Equip | 10,102 | 12,939 | 12,939 | 13,590 | 13,590 |
| 101433-550070 | Parts/Repairs/Maint-HVAC | 302 | - | 430 | - | - |
| 101433-550090 | Parts/Repairs/Maint-Copiers | 226 | - | - | - | - |
| 101433-550100 | Parts/Repairs/Maint-Software | 4,197 | - | 1,560 | - | - |
| 101433-550150 | Parts/Repairs/Maint-Fire Syste | 106 | - | - | - | - |
| 101433-550160 | Parts/Repairs/Maint-Electrical | 138 | - | - | - | - |
| 101433-550170 | Parts/Repairs/Maint-Plumbing | 19 | - | - | - | - |
| 101433-550180 | Parts/Repairs/Maint-Lighting | 32 | - | - | - | - |
| 101433-580040 | Computer Replacement | 615 | - | - | - | - |
| Total Snow & Ice Removal | | 314,740 | 226,214 | 223,859 | 231,607 | 219,920 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|-------------------------------|---------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| Sign Maintenance | | | | | | |
| 101434-511000 | Regular Salaries | 68,047 | 70,301 | 70,301 | 72,336 | 70,230 |
| 101434-511200 | Overtime Pay | 3,857 | 5,824 | 5,824 | 5,824 | 5,820 |
| 101434-512000 | FICA Expense | 5,338 | 5,548 | 5,548 | 5,684 | 5,630 |
| 101434-512100 | Retirement Contribution | 3,958 | 4,187 | 4,187 | 4,299 | 4,180 |
| 101434-512200 | Workers Compensation | 1,878 | 2,129 | 2,129 | 2,190 | 1,800 |
| 101434-513000 | Medical Insurance | 12,130 | 13,514 | 13,514 | 14,865 | 12,400 |
| 101434-513100 | Dental Insurance | 442 | 996 | 996 | 1,046 | 890 |
| 101434-513200 | Vision Insurance | 90 | 199 | 199 | 199 | 200 |
| 101434-513300 | Life, AD&D & LTD Insurance | 324 | 719 | 719 | 740 | 710 |
| 101434-513400 | Employee Assistance Plan | 17 | 36 | 36 | 36 | 30 |
| 101434-520100 | Office Supplies | 15 | - | - | - | - |
| 101434-521150 | CTC Land Dues | 128 | - | - | - | - |
| 101434-522100 | Operating Supplies-Signs | 14,685 | 12,000 | 12,000 | 12,000 | 12,000 |
| 101434-522110 | Operating Supplies-Janitorial | 135 | - | - | - | - |
| 101434-522500 | Non-Capital Furn/Equip/Tools | 1,085 | 1,050 | 1,050 | 1,103 | 1,100 |
| 101434-523100 | Uniforms and Clothing | 240 | - | 350 | - | - |
| 101434-524300 | Street Supplies | 11,893 | 10,000 | 10,000 | 11,000 | 11,000 |
| 101434-525100 | Auto Expense-Parts & Repairs | - | 250 | 250 | 250 | 250 |
| 101434-525200 | Auto Expense-Tires | - | 200 | 200 | 200 | 200 |
| 101434-532200 | Printing | 4 | - | - | - | - |
| 101434-532220 | Business and Auto Allowance | 70 | - | 10 | - | - |
| 101434-532230 | Dues/Subscriptions/Books | 89 | - | - | - | - |
| 101434-534000 | Utility Services-Gas | 375 | - | - | - | - |
| 101434-534010 | Utility Services-Electricity | 1,260 | - | - | - | - |
| 101434-534020 | Utility Service-Trash Removal | 227 | - | - | - | - |
| 101434-535010 | Communication Svcs-Cell Phone | 266 | - | 300 | - | - |
| 101434-535030 | Comm Svcs-Internet/Cable | 87 | - | - | - | - |
| 101434-536000 | Rentals-Equipment | 143 | 500 | - | 500 | 500 |
| 101434-538100 | Education Expense | 119 | - | - | - | - |
| 101434-540300 | Prof Serv-Custodial | 452 | - | - | - | - |
| 101434-540470 | Prof Serv-Recording Fee | 28 | - | - | - | - |
| 101434-547010 | Prof Serv-Pest Control | 2 | - | - | - | - |
| 101434-550000 | Parts/Repairs/Maint-Bldgs/Fac | 719 | - | - | - | - |
| 101434-550020 | Parts/Repairs/Maint-Equip | 610 | 415 | 415 | 415 | 420 |
| 101434-550070 | Parts/Repairs/Maint-HVAC | 151 | - | - | - | - |
| 101434-550100 | Parts/Repairs/Maint-Software | 28 | - | - | - | - |
| 101434-550150 | Parts/Repairs/Maint-Fire System | 53 | - | - | - | - |
| 101434-550160 | Parts/Repairs/Maint-Electrical | 69 | - | - | - | - |
| 101434-550170 | Parts/Repairs/Maint-Plumbing | 9 | - | - | - | - |
| 101434-550180 | Parts/Repairs/Maint-Lighting | 16 | - | - | - | - |
| 101434-580040 | Computer Replacement | 585 | - | - | - | - |
| Total Sign Maintenance | | 129,624 | 127,867 | 128,027 | 132,687 | 127,360 |
| Streetscapes | | | | | | |
| 101435-511000 | Regular Salaries | 171,827 | 162,504 | 162,504 | 167,398 | 167,090 |
| 101435-511100 | Variable Salaries | - | - | 3,000 | - | 5,400 |
| 101435-511200 | Overtime Pay | 1,718 | 5,902 | 5,902 | 6,079 | 6,080 |
| 101435-512000 | FICA Expense | 12,959 | 12,539 | 12,539 | 12,907 | 13,380 |
| 101435-512100 | Retirement Contribution | 9,534 | 9,262 | 9,262 | 9,541 | 9,530 |
| 101435-512200 | Workers Compensation | 4,083 | 3,289 | 3,289 | 3,391 | 3,360 |
| 101435-513000 | Medical Insurance | 21,305 | 22,160 | 22,160 | 24,349 | 19,840 |
| 101435-513100 | Dental Insurance | 853 | 1,633 | 1,633 | 1,714 | 1,740 |
| 101435-513200 | Vision Insurance | 213 | 405 | 405 | 404 | 410 |
| 101435-513300 | Life, AD&D & LTD Insurance | 813 | 1,495 | 1,495 | 1,536 | 1,730 |
| 101435-513400 | Employee Assistance Plan | 41 | 79 | 79 | 79 | 80 |
| 101435-520100 | Office Supplies | 15 | 263 | 410 | 271 | 270 |
| 101435-521100 | Computer Supplies-Software | - | - | 90 | - | - |
| 101435-521150 | CTC Land Dues | 128 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 101435-522010 | Operating Supplies-Chemicals | - | - | 200 | - | - |
| 101435-522100 | Operating Supplies-Signs | - | 150 | 1,000 | 150 | 150 |
| 101435-522110 | Operating Supplies-Janitorial | 135 | - | - | - | - |
| 101435-522120 | Operating Supplies-Safety | - | 463 | 463 | 477 | 480 |
| 101435-522170 | Operating Supplies - Tree Repl | - | - | 2,200 | - | - |
| 101435-522200 | Operating Supplies-Plant Mat. | - | 9,200 | 9,200 | 10,000 | 10,000 |
| 101435-522500 | Non-Capital Furn/Equip/Tools | - | 1,777 | 2,500 | 1,831 | 1,830 |
| 101435-522900 | Miscellaneous Supplies | - | 5,607 | 250 | 5,726 | 5,730 |
| 101435-523100 | Uniforms and Clothing | - | 2,700 | 2,700 | 2,700 | 2,700 |
| 101435-532200 | Printing | 4 | - | - | - | - |
| 101435-532210 | Travel | - | 80 | - | 82 | - |
| 101435-532220 | Business and Auto Allowance | 202 | - | 200 | - | - |
| 101435-532230 | Dues/Subscriptions/Books | 89 | 190 | 190 | 189 | 190 |
| 101435-534000 | Utility Services-Gas | 375 | - | - | - | - |
| 101435-534010 | Utility Services-Electricity | 1,260 | 5,871 | - | 6,047 | - |
| 101435-534020 | Utility Service-Trash Removal | 227 | 850 | - | 875 | - |
| 101435-534050 | Utility Services-Water | - | 111,208 | 111,208 | 124,236 | 124,240 |
| 101435-535010 | Communication Svcs-Cell Phone | 388 | 111 | 700 | 114 | 750 |
| 101435-535030 | Comm Svcs-Internet/Cable | 87 | - | 100 | - | - |
| 101435-536000 | Rentals-Equipment | - | 5,000 | 1,000 | 5,000 | 5,000 |
| 101435-538100 | Education Expense | 307 | 1,545 | 2,700 | 1,591 | 1,590 |
| 101435-538999 | Other Services and Charges | - | 655 | - | 659 | 660 |
| 101435-540300 | Prof Serv-Custodial | 452 | - | - | - | - |
| 101435-540470 | Prof Serv-Recording Fee | 28 | - | - | - | - |
| 101435-540900 | Prof Serv-Other | - | 6,694 | 6,694 | 6,690 | 6,690 |
| 101435-540910 | Prof Serv-Consulting | - | 200 | - | 200 | - |
| 101435-547000 | Prof Serv-Mowing | - | 33,660 | 33,660 | 35,343 | 35,340 |
| 101435-547010 | Prof Serv-Pest Control | 2 | 1,251 | 1,251 | 1,289 | 1,290 |
| 101435-547020 | Prof Serv-Weed Control | - | 4,635 | - | 4,774 | 4,770 |
| 101435-547030 | Prof Serv-Landscape Maint. | - | 21,634 | 21,634 | 21,875 | 21,880 |
| 101435-547100 | Prof Serv - Tree/Hort Maint | - | - | 2,500 | - | - |
| 101435-550000 | Parts/Repairs/Maint-Bldgs/Fac | 719 | - | - | - | - |
| 101435-550020 | Parts/Repairs/Maint-Equip | 84 | 2,472 | 2,472 | 2,546 | 2,550 |
| 101435-550030 | Parts/Repairs/Maint-Grounds | - | 3,708 | 3,708 | 3,819 | 3,820 |
| 101435-550070 | Parts/Repairs/Maint-HVAC | 151 | - | - | - | - |
| 101435-550100 | Parts/Repairs/Maint-Software | 28 | - | - | - | - |
| 101435-550150 | Parts/Repairs/Maint-Fire Syste | 53 | - | - | - | - |
| 101435-550160 | Parts/Repairs/Maint-Electrical | 69 | - | - | - | - |
| 101435-550170 | Parts/Repairs/Maint-Plumbing | 9 | - | - | - | - |
| 101435-550180 | Parts/Repairs/Maint-Lighting | 16 | - | - | - | - |
| 101435-550240 | Parts/Repairs/Maint-Memorials | - | 420 | 420 | 420 | 420 |
| 101435-550260 | Parts/Repairs/Maint-Ground Irr | - | 12,000 | 12,000 | 12,000 | 12,000 |
| 101435-580030 | Vehicle/Equipment Replacement | - | 6,633 | - | 6,633 | 6,630 |
| 101435-580040 | Computer Replacement | 585 | - | - | - | - |
| Total Streetscapes | | 228,760 | 458,245 | 441,718 | 482,935 | 477,620 |
| City Hall & General Building Maintenance | | | | | | |
| 101441-511000 | Regular Salaries | 42,558 | 48,517 | 48,517 | 49,567 | 49,620 |
| 101441-511200 | Overtime Pay | 452 | 213 | 213 | 213 | 210 |
| 101441-512000 | FICA Expense | 3,039 | 3,461 | 3,461 | 3,529 | 3,590 |
| 101441-512100 | Retirement Contribution | 2,408 | 2,680 | 2,680 | 2,738 | 2,740 |
| 101441-512200 | Workers Compensation | 746 | 1,075 | 1,075 | 1,099 | 1,100 |
| 101441-513000 | Medical Insurance | 6,963 | 6,574 | 6,574 | 7,233 | 9,020 |
| 101441-513100 | Dental Insurance | 295 | 558 | 558 | 586 | 740 |
| 101441-513200 | Vision Insurance | 69 | 123 | 123 | 123 | 160 |
| 101441-513300 | Life, AD&D & LTD Insurance | 248 | 487 | 487 | 496 | 510 |
| 101441-513400 | Employee Assistance Plan | 10 | 19 | 19 | 19 | 10 |
| 101441-520100 | Office Supplies | 159 | 1,475 | 1,475 | 1,475 | 1,480 |
| 101441-521150 | CTC Land Dues | 128 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 101441-522030 | Operating Supplies-Medical | 68 | - | - | - | - |
| 101441-522110 | Operating Supplies-Janitorial | 4,210 | 3,185 | 3,185 | 3,325 | 3,330 |
| 101441-522120 | Operating Supplies-Safety | 398 | 750 | 920 | 800 | 800 |
| 101441-522500 | Non-Capital Furn/Equip/Tools | 16,458 | 6,975 | 6,975 | 6,949 | 6,950 |
| 101441-522900 | Miscellaneous Supplies | 5,920 | 8,400 | 8,400 | 8,820 | 8,820 |
| 101441-523100 | Uniforms and Clothing | 1,182 | 1,275 | 1,275 | 1,350 | 1,350 |
| 101441-525100 | Auto Expense-Parts & Repairs | 1,268 | 2,400 | 2,400 | 2,525 | 2,530 |
| 101441-525200 | Auto Expense-Tires | 190 | 420 | 420 | 450 | 450 |
| 101441-525300 | Gas & Oil | 2,144 | 2,400 | 2,400 | 2,525 | 2,530 |
| 101441-532200 | Printing | 4 | - | - | - | - |
| 101441-532210 | Travel | 25 | 180 | 180 | 180 | 180 |
| 101441-532220 | Business and Auto Allowance | 218 | - | 50 | - | - |
| 101441-532230 | Dues/Subscriptions/Books | 668 | 715 | 715 | 715 | 720 |
| 101441-534000 | Utility Services-Gas | 3,831 | 5,325 | 5,325 | 5,590 | 5,590 |
| 101441-534010 | Utility Services-Electricity | 26,622 | 38,241 | 38,241 | 40,608 | 40,610 |
| 101441-534020 | Utility Service-Trash Removal | 2,004 | 1,375 | 1,375 | 1,425 | 1,430 |
| 101441-534030 | Utility Service-Eco Cycle | - | - | - | - | - |
| 101441-534040 | Utility Service-Haz Waste Disp | 64 | 237 | 237 | 237 | 240 |
| 101441-534050 | Utility Services-Water | 2,104 | 2,287 | 2,287 | 2,424 | 2,420 |
| 101441-535000 | Communication Svcs-Telephone | - | 1,900 | 1,900 | 1,900 | 1,900 |
| 101441-535010 | Communication Svcs-Cell Phone | 255 | - | 400 | - | - |
| 101441-535030 | Comm Svcs-Internet/Cable | 87 | - | - | - | - |
| 101441-535040 | Communication Svcs-T1 Line | - | 3,450 | 3,450 | 3,500 | 3,500 |
| 101441-538100 | Education Expense | 1,965 | 4,025 | 4,025 | 4,235 | 4,240 |
| 101441-540300 | Prof Serv-Custodial | 20,772 | 21,495 | 21,495 | 22,550 | 22,550 |
| 101441-540470 | Prof Serv-Recording Fee | 28 | - | - | - | - |
| 101441-540900 | Prof Serv-Other | - | 450 | - | 450 | - |
| 101441-547010 | Prof Serv-Pest Control | 621 | 762 | 762 | 812 | 810 |
| 101441-550000 | Parts/Repairs/Maint-Bldgs/Fac | 3,704 | 6,737 | 6,737 | 7,049 | 7,050 |
| 101441-550020 | Parts/Repairs/Maint-Equip | 907 | 1,915 | 1,915 | 1,865 | 1,870 |
| 101441-550070 | Parts/Repairs/Maint-HVAC | 21,946 | 7,237 | 7,237 | 7,599 | 7,600 |
| 101441-550080 | Parts/Repairs/Maint-Elevators | 3,266 | 3,600 | 3,600 | 3,780 | 3,780 |
| 101441-550090 | Parts/Repairs/Maint-Copiers | - | - | - | - | - |
| 101441-550100 | Parts/Repairs/Maint-Software | 2,377 | 807 | 807 | 807 | 810 |
| 101441-550140 | Parts/Repairs/Maint-Painting | 367 | 737 | 737 | 761 | 760 |
| 101441-550150 | Parts/Repairs/Maint-Fire Syste | 1,329 | 2,316 | 2,316 | 2,432 | 2,430 |
| 101441-550160 | Parts/Repairs/Maint-Electrical | 846 | 1,145 | 1,145 | 1,190 | 1,190 |
| 101441-550170 | Parts/Repairs/Maint-Plumbing | 986 | 697 | 3,250 | 745 | 750 |
| 101441-550180 | Parts/Repairs/Maint-Lighting | 6,825 | 5,697 | 5,697 | 5,670 | 5,670 |
| 101441-550280 | Parts/Repairs/Maint-Other | - | 250 | 250 | 250 | 250 |
| 101441-580030 | Vehicle/Equipment Replacement | 4,430 | 4,430 | - | 4,430 | 4,430 |
| 101441-580040 | Computer Replacement | 585 | - | - | - | - |
| Total City Hall & General Building Maintenance | | 195,750 | 206,997 | 205,290 | 215,025 | 216,720 |
| Recreation Center Building Maintenance | | | | | | |
| 101442-511000 | Regular Salaries | - | 68,970 | 68,970 | 71,007 | 70,930 |
| 101442-511200 | Overtime Pay | - | 68 | 260 | 68 | 70 |
| 101442-512000 | FICA Expense | - | 4,853 | 4,853 | 4,990 | 5,080 |
| 101442-512100 | Retirement Contribution | - | 3,797 | 3,797 | 3,909 | 3,900 |
| 101442-512200 | Workers Compensation | - | 1,615 | 1,615 | 1,663 | 1,650 |
| 101442-513000 | Medical Insurance | - | 9,747 | 9,747 | 10,722 | 14,520 |
| 101442-513100 | Dental Insurance | - | 750 | 750 | 788 | 1,120 |
| 101442-513200 | Vision Insurance | - | 177 | 177 | 177 | 230 |
| 101442-513300 | Life, AD&D & LTD Insurance | - | 700 | 700 | 719 | 720 |
| 101442-513400 | Employee Assistance Plan | - | 30 | 30 | 30 | 30 |
| 101442-522110 | Operating Supplies-Janitorial | - | 31,010 | 31,010 | 32,401 | 32,400 |
| 101442-522120 | Operating Supplies-Safety | - | 120 | 120 | 130 | 130 |
| 101442-522900 | Miscellaneous Supplies | - | - | 470 | - | - |
| 101442-523100 | Uniforms and Clothing | - | - | 250 | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|-----------------------------------|-------------|-------------------|----------------|----------------------|---------------------|
| 101442-532220 | Business and Auto Allowance | - | - | 50 | - | - |
| 101442-534000 | Utility Services-Gas | - | 42,300 | 42,300 | 43,000 | 43,000 |
| 101442-534010 | Utility Services-Electricity | - | 93,085 | 93,085 | 96,475 | 96,480 |
| 101442-534020 | Utility Service-Trash Removal | - | 5,075 | 5,075 | 5,355 | 5,360 |
| 101442-534040 | Utility Service-Haz Waste Disp | - | 500 | 500 | 515 | 520 |
| 101442-534050 | Utility Services-Water | - | 31,225 | 31,225 | 33,409 | 33,410 |
| 101442-535000 | Communication Svcs-Telephone | - | 7,682 | 7,682 | 8,040 | 8,040 |
| 101442-535010 | Communication Svcs-Cell Phone | - | - | 600 | - | - |
| 101442-535040 | Communication Svcs-T1 Line | - | 8,774 | 8,774 | 9,195 | 9,200 |
| 101442-540300 | Prof Serv-Custodial | - | 130,400 | 130,400 | 136,900 | 136,900 |
| 101442-540900 | Prof Serv-Other | - | 590 | 590 | 615 | 620 |
| 101442-547010 | Prof Serv-Pest Control | - | 1,154 | 1,154 | 1,211 | 1,210 |
| 101442-550000 | Parts/Repairs/Maint-Bldgs/Fac | - | 15,636 | 15,636 | 16,315 | 16,320 |
| 101442-550020 | Parts/Repairs/Maint-Equip | - | 8,063 | 8,063 | 8,226 | 8,230 |
| 101442-550070 | Parts/Repairs/Maint-HVAC | - | 13,198 | 13,198 | 13,781 | 13,780 |
| 101442-550080 | Parts/Repairs/Maint-Elevators | - | 5,470 | 5,470 | 5,764 | 5,760 |
| 101442-550100 | Parts/Repairs/Maint-Software | - | 929 | 929 | 1,039 | 1,040 |
| 101442-550140 | Parts/Repairs/Maint-Painting | - | 775 | 775 | 775 | 780 |
| 101442-550150 | Parts/Repairs/Maint-Fire Syste | - | 3,308 | 3,308 | 3,473 | 3,470 |
| 101442-550160 | Parts/Repairs/Maint-Electrical | - | 2,594 | 2,594 | 2,732 | 2,730 |
| 101442-550170 | Parts/Repairs/Maint-Plumbing | - | 5,226 | 5,226 | 5,480 | 5,480 |
| 101442-550180 | Parts/Repairs/Maint-Lighting | - | 8,356 | 8,356 | 8,749 | 8,750 |
| 101442-550200 | Parts/Repairs/Maint-Pool Syst | - | 2,500 | 6,100 | 2,538 | 2,540 |
| 101442-550290 | Parts/Repairs/Maint-Rec Ctr An | - | 28,873 | 28,873 | 30,000 | 30,000 |
| 101442-550000 | Increase in Rec Center Op & Maint | - | - | - | - | 250,000 |
| Total Recreation Center Building Maintenance | | - | 537,549 | 542,712 | 560,189 | 814,400 |

Police Department Building Maintenance

| | | | | | | |
|---------------|--------------------------------|---|--------|--------|--------|--------|
| 101443-511000 | Regular Salaries | - | 21,571 | 21,571 | 22,238 | 22,300 |
| 101443-511200 | Overtime Pay | - | 20 | 100 | 20 | 20 |
| 101443-512000 | FICA Expense | - | 1,508 | 1,508 | 1,553 | 1,580 |
| 101443-512100 | Retirement Contribution | - | 1,187 | 1,187 | 1,224 | 1,230 |
| 101443-512200 | Workers Compensation | - | 462 | 462 | 476 | 470 |
| 101443-513000 | Medical Insurance | - | 3,160 | 3,160 | 3,476 | 4,590 |
| 101443-513100 | Dental Insurance | - | 230 | 230 | 242 | 340 |
| 101443-513200 | Vision Insurance | - | 58 | 58 | 58 | 70 |
| 101443-513300 | Life, AD&D & LTD Insurance | - | 217 | 217 | 223 | 220 |
| 101443-513400 | Employee Assistance Plan | - | 9 | 9 | 9 | 10 |
| 101443-522110 | Operating Supplies-Janitorial | - | 2,800 | 2,800 | 2,903 | 2,900 |
| 101443-522900 | Miscellaneous Supplies | - | - | 2,700 | - | - |
| 101443-523100 | Uniforms and Clothing | - | - | 100 | - | - |
| 101443-532220 | Business and Auto Allowance | - | - | 50 | - | - |
| 101443-534000 | Utility Services-Gas | - | 9,684 | 9,684 | 10,168 | 10,170 |
| 101443-534010 | Utility Services-Electricity | - | 33,500 | 33,500 | 35,000 | 35,000 |
| 101443-534020 | Utility Service-Trash Removal | - | 1,455 | 1,455 | 1,529 | 1,530 |
| 101443-534040 | Utility Service-Haz Waste Disp | - | 188 | 188 | 200 | 200 |
| 101443-534050 | Utility Services-Water | - | 2,531 | 2,531 | 2,656 | 2,660 |
| 101443-535000 | Communication Svcs-Telephone | - | 7,938 | 7,938 | 8,335 | 8,340 |
| 101443-535010 | Communication Svcs-Cell Phone | - | - | 150 | - | - |
| 101443-535040 | Communication Svcs-T1 Line | - | 8,820 | 8,820 | 9,343 | 9,340 |
| 101443-540300 | Prof Serv-Custodial | - | 27,524 | 27,524 | 28,916 | 28,920 |
| 101443-540900 | Prof Serv-Other | - | 287 | 287 | 299 | 300 |
| 101443-547010 | Prof Serv-Pest Control | - | 723 | 723 | 761 | 760 |
| 101443-550000 | Parts/Repairs/Maint-Bldgs/Fac | - | 10,500 | 10,500 | 11,026 | 11,030 |
| 101443-550020 | Parts/Repairs/Maint-Equip | - | 263 | 263 | 277 | 280 |
| 101443-550070 | Parts/Repairs/Maint-HVAC | - | 3,413 | 12,000 | 3,583 | 3,580 |
| 101443-550080 | Parts/Repairs/Maint-Elevators | - | 3,864 | 3,864 | 4,056 | 4,060 |
| 101443-550100 | Parts/Repairs/Maint-Software | - | 861 | 861 | 872 | 870 |
| 101443-550140 | Parts/Repairs/Maint-Painting | - | 2,626 | 2,626 | 2,755 | 2,760 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|--------------------------------|---------------|-------------------|----------------|----------------------|---------------------|
| 101443-550150 | Parts/Repairs/Maint-Fire Syste | - | 2,048 | 2,048 | 2,149 | 2,150 |
| 101443-550160 | Parts/Repairs/Maint-Electrical | - | 1,050 | 1,050 | 1,102 | 1,100 |
| 101443-550170 | Parts/Repairs/Maint-Plumbing | - | 1,050 | 1,050 | 1,102 | 1,100 |
| 101443-550180 | Parts/Repairs/Maint-Lighting | - | 6,251 | 6,251 | 6,251 | 6,250 |
| Total Police Department Building Maintenance | | - | 155,797 | 167,464 | 162,801 | 164,130 |
| Sustainability | | | | | | |
| 101446-511000 | Regular Salaries | 12,150 | 13,440 | 13,440 | 13,445 | 14,040 |
| 101446-511100 | Variable Salaries | - | - | - | - | 21,630 |
| 101446-511150 | Temp/Seasonal Salaries | - | 18,750 | 18,750 | - | - |
| 101446-511200 | Overtime Pay | - | 1,200 | - | 1,200 | 1,200 |
| 101446-512000 | FICA Expense | 783 | 2,438 | 2,438 | 1,003 | 2,700 |
| 101446-512100 | Retirement Contribution | 631 | 805 | 805 | 806 | 840 |
| 101446-512200 | Workers Compensation | 154 | 211 | 211 | 211 | 240 |
| 101446-513000 | Medical Insurance | 698 | 901 | 901 | 991 | 960 |
| 101446-513100 | Dental Insurance | 39 | 101 | 101 | 106 | 100 |
| 101446-513200 | Vision Insurance | 10 | 23 | 23 | 23 | 20 |
| 101446-513300 | Life, AD&D & LTD Insurance | 47 | 114 | 114 | 114 | 110 |
| 101446-513400 | Employee Assistance Plan | 1 | 3 | 3 | 3 | - |
| 101446-520100 | Office Supplies | 59 | 1,500 | 1,500 | 1,500 | 1,500 |
| 101446-522500 | Non-Capital Furn/Equip/Tools | 13 | - | - | - | - |
| 101446-522900 | Miscellaneous Supplies | 7 | - | - | - | - |
| 101446-523100 | Uniforms and Clothing | - | 260 | 260 | 260 | 260 |
| 101446-532000 | Advertising/Marketing | - | - | - | - | 40,000 |
| 101446-532200 | Printing | 165 | - | - | - | - |
| 101446-532210 | Travel | 80 | - | - | - | - |
| 101446-532220 | Business and Auto Allowance | 887 | - | 250 | - | - |
| 101446-532230 | Dues/Subscriptions/Books | 129 | 440 | 440 | 640 | 640 |
| 101446-534050 | Utility Services-Water | 3 | - | - | - | - |
| 101446-535010 | Communication Svcs-Cell Phone | 455 | - | 50 | - | - |
| 101446-535030 | Comm Svcs-Internet/Cable | 117 | - | - | - | - |
| 101446-538100 | Education Expense | 258 | - | - | - | - |
| 101446-540470 | Prof Serv-Recording Fee | 28 | - | - | - | - |
| 101446-540910 | Prof Serv-Consulting | 437 | 10,000 | 10,000 | 10,000 | 60,000 |
| 101446-550020 | Parts/Repairs/Maint-Equip | 43 | - | - | - | - |
| 101446-550090 | Parts/Repairs/Maint-Copiers | 376 | - | - | - | - |
| 101446-580040 | Computer Replacement | 661 | - | - | - | - |
| Total Sustainability | | 18,230 | 50,186 | 49,286 | 30,302 | 144,240 |
| Austin Niehoff Building Maintenance | | | | | | |
| 101447-511000 | Regular Salaries | - | 5,095 | 5,095 | 5,239 | 5,230 |
| 101447-511200 | Overtime Pay | - | 5 | 20 | 5 | - |
| 101447-512000 | FICA Expense | - | 360 | 360 | 370 | 380 |
| 101447-512100 | Retirement Contribution | - | 280 | 280 | 288 | 290 |
| 101447-512200 | Workers Compensation | - | 124 | 124 | 128 | 130 |
| 101447-513000 | Medical Insurance | - | 704 | 704 | 775 | 1,060 |
| 101447-513100 | Dental Insurance | - | 56 | 56 | 59 | 80 |
| 101447-513200 | Vision Insurance | - | 13 | 13 | 13 | 20 |
| 101447-513300 | Life, AD&D & LTD Insurance | - | 52 | 52 | 53 | 50 |
| 101447-513400 | Employee Assistance Plan | - | 2 | 2 | 2 | - |
| 101447-522110 | Operating Supplies-Janitorial | - | 361 | 361 | 372 | 370 |
| 101447-523100 | Uniforms and Clothing | - | - | 20 | - | - |
| 101447-534000 | Utility Services-Gas | - | 721 | 721 | 743 | 740 |
| 101447-534010 | Utility Services-Electricity | - | 4,223 | 4,223 | 4,350 | 4,350 |
| 101447-534020 | Utility Service-Trash Removal | - | 206 | 206 | 212 | 210 |
| 101447-534040 | Utility Service-Haz Waste Disp | - | 26 | 26 | 27 | 30 |
| 101447-534050 | Utility Services-Water | - | 248 | 248 | 255 | 260 |
| 101447-535000 | Communication Svcs-Telephone | - | 800 | 800 | 800 | 800 |
| 101447-535010 | Communication Svcs-Cell Phone | - | - | 30 | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|--------------------------------|-------------|-------------------|---------------|----------------------|---------------------|
| 101447-535040 | Communication Svcs-T1 Line | - | 400 | 400 | 400 | 400 |
| 101447-540300 | Prof Serv-Custodial | - | 7,339 | 7,339 | 7,621 | 7,620 |
| 101447-550000 | Parts/Repairs/Maint-Bldgs/Fac | - | 773 | 773 | 796 | 800 |
| 101447-550020 | Parts/Repairs/Maint-Equip | - | 129 | 129 | 133 | 130 |
| 101447-550070 | Parts/Repairs/Maint-HVAC | - | 386 | 386 | 398 | 400 |
| 101447-550140 | Parts/Repairs/Maint-Painting | - | 51 | 51 | 53 | 50 |
| 101447-550150 | Parts/Repairs/Maint-Fire Syste | - | 129 | 129 | 132 | 130 |
| 101447-550160 | Parts/Repairs/Maint-Electrical | - | 77 | 77 | 79 | 80 |
| 101447-550170 | Parts/Repairs/Maint-Plumbing | - | 39 | 39 | 40 | 40 |
| 101447-550180 | Parts/Repairs/Maint-Lighting | - | 129 | 129 | 133 | 130 |
| 101447-550280 | Parts/Repairs/Maint-Other | - | 13 | 13 | 14 | 10 |
| Total Austin Neihoff Building Maintenance | | - | 22,742 | 22,807 | 23,490 | 23,790 |

City Services Building Maintenance

| | | | | | | |
|---|--------------------------------|---|----------------|----------------|----------------|----------------|
| 101448-511000 | Regular Salaries | - | 37,622 | 37,622 | 38,586 | 38,650 |
| 101448-511200 | Overtime Pay | - | 30 | 120 | 30 | 30 |
| 101448-512000 | FICA Expense | - | 2,657 | 2,657 | 2,720 | 2,770 |
| 101448-512100 | Retirement Contribution | - | 2,071 | 2,071 | 2,124 | 2,130 |
| 101448-512200 | Workers Compensation | - | 833 | 833 | 854 | 850 |
| 101448-513000 | Medical Insurance | - | 5,240 | 5,240 | 5,766 | 7,410 |
| 101448-513100 | Dental Insurance | - | 426 | 426 | 447 | 590 |
| 101448-513200 | Vision Insurance | - | 97 | 97 | 97 | 120 |
| 101448-513300 | Life, AD&D & LTD Insurance | - | 378 | 378 | 387 | 390 |
| 101448-513400 | Employee Assistance Plan | - | 16 | 16 | 16 | 10 |
| 101448-522110 | Operating Supplies-Janitorial | - | 3,223 | 3,223 | 3,379 | 3,380 |
| 101448-522500 | Non-Capital Furn/Equip/Tools | - | 10,235 | 10,235 | 10,465 | 10,470 |
| 101448-522900 | Miscellaneous Supplies | - | - | 3,050 | - | - |
| 101448-523100 | Uniforms and Clothing | - | - | 110 | - | - |
| 101448-532220 | Business and Auto Allowance | - | - | 50 | - | - |
| 101448-532350 | CTC Land Dues | - | 3,273 | 3,273 | 3,398 | 3,400 |
| 101448-534000 | Utility Services-Gas | - | 14,285 | 14,285 | 14,897 | 14,900 |
| 101448-534010 | Utility Services-Electricity | - | 28,116 | 28,116 | 29,313 | 29,310 |
| 101448-534020 | Utility Service-Trash Removal | - | 7,042 | 7,042 | 7,288 | 7,290 |
| 101448-534040 | Utility Service-Haz Waste Disp | - | 223 | 223 | 227 | 230 |
| 101448-534050 | Utility Services-Water | - | 5,232 | 5,232 | 5,509 | 5,510 |
| 101448-535000 | Communication Svcs-Telephone | - | 1,900 | 1,900 | 1,900 | 1,900 |
| 101448-535010 | Communication Svcs-Cell Phone | - | - | 300 | - | - |
| 101448-535040 | Communication Svcs-T1 Line | - | 1,550 | 1,550 | 1,600 | 1,600 |
| 101448-540300 | Prof Serv-Custodial | - | 14,555 | 14,555 | 16,057 | 16,060 |
| 101448-540900 | Prof Serv-Other | - | 1,036 | 1,036 | 1,046 | 1,050 |
| 101448-547010 | Prof Serv-Pest Control | - | 766 | 766 | 778 | 780 |
| 101448-550000 | Parts/Repairs/Maint-Bldgs/Fac | - | 5,210 | 7,560 | 5,425 | 5,430 |
| 101448-550020 | Parts/Repairs/Maint-Equip | - | 1,023 | 1,023 | 1,043 | 1,040 |
| 101448-550070 | Parts/Repairs/Maint-HVAC | - | 5,211 | 5,211 | 5,424 | 5,420 |
| 101448-550100 | Parts/Repairs/Maint-Software | - | 861 | 861 | 870 | 870 |
| 101448-550140 | Parts/Repairs/Maint-Painting | - | 260 | 260 | 280 | 280 |
| 101448-550150 | Parts/Repairs/Maint-Fire Syste | - | 3,649 | 3,649 | 3,781 | 3,780 |
| 101448-550160 | Parts/Repairs/Maint-Electrical | - | 2,083 | 2,083 | 2,245 | 2,250 |
| 101448-550170 | Parts/Repairs/Maint-Plumbing | - | 1,045 | 1,045 | 1,083 | 1,080 |
| 101448-550180 | Parts/Repairs/Maint-Lighting | - | 1,045 | 1,045 | 1,083 | 1,080 |
| Total City Services Building Maintenance | | - | 161,191 | 167,141 | 168,117 | 170,060 |

Fleet Maintenance

| | | | | | | |
|---------------|-------------------------|-------|-------|-------|-------|-------|
| 101450-511000 | Regular Salaries | 3,502 | 1,163 | 1,163 | 1,166 | 1,170 |
| 101450-511200 | Overtime Pay | 2,416 | 90 | 3,600 | 90 | 90 |
| 101450-512000 | FICA Expense | 432 | 92 | 92 | 92 | 90 |
| 101450-512100 | Retirement Contribution | 324 | 69 | 69 | 69 | 70 |
| 101450-512200 | Workers Compensation | 96 | 17 | 17 | 17 | 20 |
| 101450-513000 | Medical Insurance | 648 | 178 | 178 | 196 | 200 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--------------------------------|--------------------------------|---------------|-------------------|---------------|----------------------|---------------------|
| 101450-513100 | Dental Insurance | 25 | 11 | 11 | 12 | 10 |
| 101450-513200 | Vision Insurance | 7 | 3 | 3 | 3 | - |
| 101450-513300 | Life, AD&D & LTD Insurance | 29 | 12 | 12 | 12 | 10 |
| 101450-513400 | Employee Assistance Plan | 1 | 1 | 1 | 1 | - |
| 101450-520100 | Office Supplies | 15 | 129 | 129 | 129 | 130 |
| 101450-521100 | Computer Supplies-Software | 1,620 | - | - | - | - |
| 101450-521150 | CTC Land Dues | 256 | - | - | - | - |
| 101450-521200 | Non-Capital Computer Hardware | - | - | 700 | - | - |
| 101450-522110 | Operating Supplies-Janitorial | 270 | - | - | - | - |
| 101450-522120 | Operating Supplies-Safety | 523 | 700 | 700 | 735 | 740 |
| 101450-522500 | Non-Capital Furn/Equip/Tools | 1,824 | 2,000 | 3,600 | 2,150 | 2,150 |
| 101450-522900 | Miscellaneous Supplies | 709 | 1,000 | 1,000 | 1,000 | 1,000 |
| 101450-523100 | Uniforms and Clothing | 673 | 950 | 950 | 950 | 950 |
| 101450-525100 | Auto Expense-Parts & Repairs | 28 | 200 | 200 | 210 | 210 |
| 101450-525200 | Auto Expense-Tires | - | - | - | 600 | 600 |
| 101450-525300 | Gas & Oil | 18 | 450 | 450 | 450 | 450 |
| 101450-532200 | Printing | 185 | 150 | 150 | 150 | 150 |
| 101450-532220 | Business and Auto Allowance | 70 | - | - | - | - |
| 101450-532230 | Dues/Subscriptions/Books | 89 | - | - | - | - |
| 101450-534000 | Utility Services-Gas | 750 | - | - | - | - |
| 101450-534010 | Utility Services-Electricity | 2,520 | - | - | - | - |
| 101450-534020 | Utility Service-Trash Removal | 453 | - | - | - | - |
| 101450-535010 | Communication Svcs-Cell Phone | 157 | - | - | - | - |
| 101450-535030 | Comm Svcs-Internet/Cable | 87 | - | - | - | - |
| 101450-536000 | Rentals-Equipment | 1,025 | - | 440 | - | - |
| 101450-538100 | Education Expense | 179 | 325 | 325 | 325 | 330 |
| 101450-540300 | Prof Serv-Custodial | 903 | - | - | - | - |
| 101450-540470 | Prof Serv-Recording Fee | 28 | - | - | - | - |
| 101450-540900 | Prof Serv-Other | 550 | 2,400 | 2,400 | 2,400 | 2,400 |
| 101450-547010 | Prof Serv-Pest Control | 5 | - | - | - | - |
| 101450-550000 | Parts/Repairs/Maint-Bldgs/Fac | 1,438 | - | - | - | - |
| 101450-550020 | Parts/Repairs/Maint-Equip | 134 | 15 | 600 | 15 | 20 |
| 101450-550070 | Parts/Repairs/Maint-HVAC | 302 | - | - | - | - |
| 101450-550100 | Parts/Repairs/Maint-Software | 1,614 | 2,830 | 2,830 | 2,830 | 2,830 |
| 101450-550150 | Parts/Repairs/Maint-Fire Syste | 106 | - | - | - | - |
| 101450-550160 | Parts/Repairs/Maint-Electrical | 138 | - | - | - | - |
| 101450-550170 | Parts/Repairs/Maint-Plumbing | 19 | - | - | - | - |
| 101450-550180 | Parts/Repairs/Maint-Lighting | 32 | - | - | - | - |
| 101450-580040 | Computer Replacement | 585 | - | - | - | - |
| Total Fleet Maintenance | | 24,784 | 12,784 | 19,619 | 13,602 | 13,620 |

Community Design

| | | | | | | |
|---------------|------------------------------|---------|---------|---------|---------|---------|
| 101515-511000 | Regular Salaries | 258,413 | 287,166 | 287,166 | 296,932 | 322,560 |
| 101515-511100 | Variable Salaries | 6,580 | 1,592 | 3,000 | 1,640 | 1,660 |
| 101515-511150 | Temp/Seasonal Salaries | 869 | - | - | - | - |
| 101515-511200 | Overtime Pay | 1,618 | 77 | 77 | 80 | 80 |
| 101515-512000 | FICA Expense | 20,193 | 21,322 | 21,322 | 22,028 | 23,890 |
| 101515-512100 | Retirement Contribution | 14,488 | 15,798 | 15,798 | 16,336 | 18,120 |
| 101515-512200 | Workers Compensation | 1,391 | 1,258 | 1,258 | 1,274 | 1,460 |
| 101515-513000 | Medical Insurance | 26,243 | 36,056 | 36,056 | 39,658 | 41,910 |
| 101515-513100 | Dental Insurance | 1,190 | 3,175 | 3,175 | 3,333 | 3,050 |
| 101515-513200 | Vision Insurance | 238 | 598 | 598 | 599 | 700 |
| 101515-513300 | Life, AD&D & LTD Insurance | 1,228 | 2,842 | 2,842 | 2,929 | 3,100 |
| 101515-513400 | Employee Assistance Plan | 43 | 102 | 102 | 102 | 100 |
| 101515-520100 | Office Supplies | 2,547 | 2,400 | 2,400 | 2,400 | 2,400 |
| 101515-521100 | Computer Supplies-Software | 1,294 | 4,425 | 4,425 | 4,425 | 4,430 |
| 101515-522500 | Non-Capital Furn/Equip/Tools | 74 | 3,200 | 3,200 | 800 | 800 |
| 101515-523100 | Uniforms and Clothing | - | - | 50 | - | - |
| 101515-532010 | Public Outreach | 1,375 | 4,900 | 4,900 | 4,900 | 4,900 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|-------------------------------|-------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 101515-532200 | Printing | 1,072 | 2,800 | 2,800 | 2,800 | 2,800 |
| 101515-532210 | Travel | 1,787 | 4,060 | 5,000 | 4,060 | 4,060 |
| 101515-532220 | Business and Auto Allowance | - | - | 50 | - | - |
| 101515-532230 | Dues/Subscriptions/Books | 1,500 | 2,100 | 2,100 | 2,100 | 2,100 |
| 101515-535010 | Communication Svcs-Cell Phone | 323 | - | 350 | - | - |
| 101515-536000 | Rentals-Equipment | 930 | 980 | 980 | 980 | 980 |
| 101515-538100 | Education Expense | 788 | 3,500 | 3,500 | 3,500 | 9,500 |
| 101515-540470 | Prof Serv-Recording Fee | 79 | 160 | 600 | 160 | 160 |
| 101515-540900 | Prof Serv-Other | 46,215 | - | 3,150 | - | - |
| 101515-540910 | Prof Serv-Consulting | - | 76,200 | 20,000 | 30,000 | 60,000 |
| 101515-550090 | Parts/Repairs/Maint-Copiers | 1,990 | 4,000 | 4,000 | 4,000 | 4,000 |
| 101515-580040 | Computer Replacement | 2,168 | 2,168 | 2,168 | 2,168 | 2,170 |
| Total Community Design | | 394,636 | 480,880 | 431,068 | 447,203 | 514,930 |
| Building Safety | | | | | | |
| 101530-511000 | Regular Salaries | 355,117 | 395,515 | 395,515 | 359,112 | 395,250 |
| 101530-511100 | Variable Salaries | 10,609 | 1,791 | 4,000 | 1,845 | 1,860 |
| 101530-511200 | Overtime Pay | 1,488 | 90 | 200 | 90 | 90 |
| 101530-512000 | FICA Expense | 27,267 | 29,302 | 29,302 | 26,506 | 29,040 |
| 101530-512100 | Retirement Contribution | 19,620 | 21,762 | 21,762 | 19,756 | 21,740 |
| 101530-512200 | Workers Compensation | 3,244 | 4,401 | 4,401 | 4,446 | 2,470 |
| 101530-513000 | Medical Insurance | 48,135 | 48,525 | 48,525 | 44,780 | 51,380 |
| 101530-513100 | Dental Insurance | 2,865 | 4,125 | 4,125 | 3,615 | 3,930 |
| 101530-513200 | Vision Insurance | 503 | 930 | 930 | 824 | 800 |
| 101530-513300 | Life, AD&D & LTD Insurance | 1,927 | 3,778 | 3,778 | 3,597 | 3,990 |
| 101530-513400 | Employee Assistance Plan | 53 | 142 | 142 | 129 | 160 |
| 101530-520100 | Office Supplies | 2,200 | 2,200 | 2,200 | 2,400 | 2,400 |
| 101530-522120 | Operating Supplies-Safety | 283 | 500 | 500 | 500 | 500 |
| 101530-522230 | Reference Materials | 822 | 5,000 | 2,000 | 3,500 | 3,500 |
| 101530-522500 | Non-Capital Furn/Equip/Tools | 1,712 | 3,000 | 3,000 | 1,000 | 1,000 |
| 101530-522900 | Miscellaneous Supplies | - | 150 | 150 | 150 | 150 |
| 101530-523100 | Uniforms and Clothing | 208 | 1,000 | 1,000 | 1,000 | 1,000 |
| 101530-525100 | Auto Expense-Parts & Repairs | 504 | 1,000 | 1,000 | 1,000 | 1,000 |
| 101530-525200 | Auto Expense-Tires | 521 | 800 | 800 | 800 | 800 |
| 101530-525300 | Gas & Oil | 1,391 | 2,800 | 2,800 | 2,800 | 2,800 |
| 101530-532200 | Printing | 1,336 | 500 | 800 | 500 | 500 |
| 101530-532210 | Travel | 895 | 5,000 | 1,500 | 5,000 | 5,000 |
| 101530-532230 | Dues/Subscriptions/Books | 923 | 500 | 500 | 500 | 500 |
| 101530-535010 | Communication Svcs-Cell Phone | 776 | 750 | 750 | 750 | 750 |
| 101530-535030 | Comm Svcs-Internet/Cable | 192 | - | 450 | - | - |
| 101530-538100 | Education Expense | 3,511 | 7,500 | 7,500 | 7,500 | 7,500 |
| 101530-540140 | Prof Serv-Plan Review/Insp. | 130,423 | 405,000 | 405,000 | 90,000 | 90,000 |
| 101530-540670 | Prof Serv-Elevator Inspection | 10,650 | 20,000 | 20,000 | 20,000 | 20,000 |
| 101530-540910 | Prof Serv-Consulting | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 101530-550020 | Parts/Repairs/Maint-Equip | - | 500 | 100 | 500 | 500 |
| 101530-550100 | Parts/Repairs/Maint-Software | 10,110 | 12,660 | 12,660 | 12,660 | 12,660 |
| 101530-580040 | Computer Replacement | 2,570 | 2,570 | 2,570 | 2,570 | 2,570 |
| Total Building Safety | | 639,854 | 986,791 | 982,960 | 622,828 | 668,840 |
| Library Services | | | | | | |
| 101600-511000 | Regular Salaries | 735,084 | 742,702 | 742,702 | 769,062 | 857,610 |
| 101600-511100 | Variable Salaries | 216,278 | 267,503 | 267,503 | 275,527 | 242,170 |
| 101600-511150 | Temp/Seasonal Salaries | 7,389 | 2,086 | 2,400 | 2,148 | 2,090 |
| 101600-511200 | Overtime Pay | 339 | - | 600 | - | - |
| 101600-512000 | FICA Expense | 71,854 | 74,787 | 74,787 | 77,318 | 81,190 |
| 101600-512100 | Retirement Contribution | 40,406 | 40,849 | 40,849 | 42,298 | 47,170 |
| 101600-512200 | Workers Compensation | 2,934 | 2,540 | 5,000 | 2,604 | 2,800 |
| 101600-513000 | Medical Insurance | 99,507 | 88,181 | 88,181 | 96,999 | 130,450 |
| 101600-513100 | Dental Insurance | 3,366 | 6,270 | 6,270 | 6,583 | 9,620 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|----------------|--------------------------------|-------------|-------------------|---------------|----------------------|---------------------|
| 101600-513200 | Vision Insurance | 1,018 | 1,912 | 1,912 | 1,912 | 2,460 |
| 101600-513300 | Life, AD&D & LTD Insurance | 3,516 | 6,963 | 6,963 | 7,187 | 8,390 |
| 101600-513400 | Employee Assistance Plan | 119 | 324 | 324 | 324 | 380 |
| 101600-520100 | Office Supplies | 1,301 | 1,210 | 1,210 | 1,245 | 1,250 |
| 101600-521000 | Computer Supplies | 861 | 1,800 | 1,800 | 1,310 | 1,310 |
| 101600-521100 | Computer Supplies-Software | 5,110 | 4,950 | 4,950 | 5,160 | 5,160 |
| 101600-521200 | Non-Capital Computer Hardware | 916 | 11,350 | 2,000 | 1,350 | 1,350 |
| 101600-522060 | Operating Supplies-AudioVisual | 192 | 200 | 200 | 220 | 220 |
| 101600-522100 | Operating Supplies-Signs | 117 | 200 | 200 | 200 | 200 |
| 101600-522110 | Operating Supplies-Janitorial | 7,745 | - | - | - | - |
| 101600-522500 | Non-Capital Furn/Equip/Tools | 9,269 | 39,075 | 39,075 | 7,880 | 7,880 |
| 101600-522900 | Miscellaneous Supplies | - | 1,280 | - | - | - |
| 101600-526100 | Library Reference Materials | 2,237 | 2,500 | 2,500 | 2,500 | 2,500 |
| 101600-526120 | Childrens Books & Media | 27,355 | 31,200 | 31,200 | 32,450 | 32,450 |
| 101600-526130 | Teen Books & Media | 6,095 | 6,740 | 6,740 | 7,010 | 7,010 |
| 101600-526140 | Adult Books & Media | 41,473 | 43,680 | 43,680 | 45,450 | 45,450 |
| 101600-526160 | Operating Supplies-Meet Room | 185 | 360 | 360 | 390 | 390 |
| 101600-526170 | Operating Supplies-Adult | 780 | 500 | 500 | 550 | 550 |
| 101600-526180 | Operating Supplies-Teen | 217 | 500 | 500 | 550 | 550 |
| 101600-526190 | Operating Supplies-Children | 1,044 | 1,100 | 1,100 | 1,200 | 1,200 |
| 101600-526200 | Material Processing | 7,387 | 6,970 | 6,970 | 8,400 | 8,400 |
| 101600-532000 | Advertising/Marketing | 74 | 450 | 450 | 450 | 450 |
| 101600-532200 | Printing | 2,319 | 3,250 | 3,250 | 3,320 | 3,320 |
| 101600-532210 | Travel | 2,100 | 3,800 | 4,230 | 3,960 | 3,960 |
| 101600-532230 | Dues/Subscriptions/Books | 5,724 | 6,360 | 6,360 | 6,600 | 11,300 |
| 101600-532240 | Electronic Databases | 32,160 | 37,900 | 37,900 | 39,710 | 39,710 |
| 101600-532250 | Print Periodicals | 8,954 | 11,700 | 11,700 | 12,170 | 12,170 |
| 101600-534000 | Utility Services-Gas | 7,309 | - | - | - | - |
| 101600-534010 | Utility Services-Electricity | 57,717 | - | - | - | - |
| 101600-534020 | Utility Service-Trash Removal | 2,140 | - | - | - | - |
| 101600-534040 | Utility Service-Haz Waste Disp | 56 | - | - | - | - |
| 101600-534050 | Utility Services-Water | 645 | - | - | - | - |
| 101600-535000 | Communication Svcs-Telephone | 1,779 | - | - | - | - |
| 101600-535010 | Communication Svcs-Cell Phone | 97 | - | - | - | - |
| 101600-535030 | Comm Svcs-Internet/Cable | 2,726 | 2,310 | 2,310 | 2,380 | 2,380 |
| 101600-535040 | Communication Svcs-T1 Line | 1,775 | - | - | - | - |
| 101600-535200 | Postage | - | - | 10 | - | - |
| 101600-538100 | Education Expense | 3,368 | 4,540 | 4,540 | 2,620 | 2,620 |
| 101600-538390 | Library Grant Expense | 9,706 | - | 9,800 | - | - |
| 101600-540300 | Prof Serv-Custodial | 42,979 | - | - | - | - |
| 101600-540415 | Prof Serv-Bank Charges | 2,584 | 2,500 | 2,500 | 2,600 | 2,600 |
| 101600-540440 | Prof Serv-Collections | 779 | 1,800 | 1,800 | 1,900 | 1,900 |
| 101600-540600 | Prof Serv-FLC ILS Support CLiC | 56,384 | 33,330 | 34,200 | 35,170 | 35,170 |
| 101600-540610 | Prof Serv-Courier (CLiC) | 17,760 | 22,500 | 22,500 | 24,000 | 24,000 |
| 101600-540630 | Prof Serv-Children Programming | 2,342 | 2,850 | 2,850 | 3,250 | 3,250 |
| 101600-540680 | Prof Serv-Adult Programming | 963 | 1,050 | 1,050 | 1,100 | 1,100 |
| 101600-540690 | Prof Serv-Teen Programming | 235 | 550 | 550 | 600 | 600 |
| 101600-547010 | Prof Serv-Pest Control | 899 | - | - | - | - |
| 101600-550000 | Parts/Repairs/Maint-Bldgs/Fac | 3,460 | - | - | - | - |
| 101600-550020 | Parts/Repairs/Maint-Equip | 30,262 | 31,150 | 31,150 | 32,130 | 32,130 |
| 101600-550070 | Parts/Repairs/Maint-HVAC | 6,199 | - | - | - | - |
| 101600-550080 | Parts/Repairs/Maint-Elevators | 5,471 | - | - | - | - |
| 101600-550090 | Parts/Repairs/Maint-Copiers | 10,866 | 9,400 | 11,050 | 9,500 | 9,500 |
| 101600-550100 | Parts/Repairs/Maint-Software | 706 | - | - | - | - |
| 101600-550150 | Parts/Repairs/Maint-Fire Syste | 2,423 | - | - | - | - |
| 101600-550160 | Parts/Repairs/Maint-Electrical | 555 | - | - | - | - |
| 101600-550170 | Parts/Repairs/Maint-Plumbing | 201 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|--------------------------------|------------------|-------------------|------------------|----------------------|---------------------|
| 101600-550180 | Parts/Repairs/Maint-Lighting | 9,470 | - | - | - | - |
| 101600-580040 | Computer Replacement | 9,270 | 9,270 | 9,270 | 9,270 | 9,270 |
| Total Library Servcies | | 1,636,550 | 1,572,442 | 1,577,946 | 1,588,558 | 1,695,630 |
| Library Building Maintenance | | | | | | |
| 101601-511000 | Regular Salaries | - | 24,658 | 24,658 | 25,468 | 25,520 |
| 101601-511200 | Overtime Pay | - | 25 | 100 | 25 | - |
| 101601-512000 | FICA Expense | - | 1,721 | 1,721 | 1,775 | 1,810 |
| 101601-512100 | Retirement Contribution | - | 1,358 | 1,358 | 1,402 | 1,400 |
| 101601-512200 | Workers Compensation | - | 537 | 537 | 554 | 550 |
| 101601-513000 | Medical Insurance | - | 3,655 | 3,655 | 4,021 | 5,420 |
| 101601-513100 | Dental Insurance | - | 259 | 259 | 272 | 400 |
| 101601-513200 | Vision Insurance | - | 66 | 66 | 66 | 90 |
| 101601-513300 | Life, AD&D & LTD Insurance | - | 249 | 249 | 257 | 250 |
| 101601-513400 | Employee Assistance Plan | - | 11 | 11 | 11 | 10 |
| 101601-520100 | Office Supplies | - | 100 | - | 105 | - |
| 101601-522110 | Operating Supplies-Janitorial | - | 6,900 | 6,900 | 7,300 | 7,300 |
| 101601-522500 | Non-Capital Furn/Equip/Tools | - | 105 | 105 | 110 | 110 |
| 101601-522900 | Miscellaneous Supplies | - | - | 1,050 | - | - |
| 101601-523100 | Uniforms and Clothing | - | - | 90 | - | - |
| 101601-532220 | Business and Auto Allowance | - | - | 50 | - | - |
| 101601-534000 | Utility Services-Gas | - | 8,600 | 8,600 | 9,000 | 9,000 |
| 101601-534010 | Utility Services-Electricity | - | 76,000 | 76,000 | 88,000 | 88,000 |
| 101601-534020 | Utility Service-Trash Removal | - | 2,170 | 2,170 | 2,280 | 2,280 |
| 101601-534040 | Utility Service-Haz Waste Disp | - | 200 | 200 | 200 | 200 |
| 101601-534050 | Utility Services-Water | - | 2,530 | 2,530 | 2,660 | 2,660 |
| 101601-535000 | Communication Svcs-Telephone | - | 3,310 | 3,310 | 3,470 | 3,470 |
| 101601-535010 | Communication Svcs-Cell Phone | - | - | 200 | - | - |
| 101601-535040 | Communication Svcs-T1 Line | - | 6,620 | 6,620 | 6,950 | 6,950 |
| 101601-540300 | Prof Serv-Custodial | - | 44,700 | 44,700 | 47,000 | 47,000 |
| 101601-540900 | Prof Serv-Other | - | 500 | 500 | 500 | 500 |
| 101601-547010 | Prof Serv-Pest Control | - | 1,260 | 1,260 | 1,320 | 1,320 |
| 101601-550000 | Parts/Repairs/Maint-Bldgs/Fac | - | 13,130 | 13,130 | 13,800 | 13,800 |
| 101601-550020 | Parts/Repairs/Maint-Equip | - | 1,050 | 1,050 | 1,100 | 1,100 |
| 101601-550070 | Parts/Repairs/Maint-HVAC | - | 10,000 | 10,000 | 10,500 | 10,500 |
| 101601-550080 | Parts/Repairs/Maint-Elevators | - | 7,880 | 7,880 | 8,270 | 8,270 |
| 101601-550100 | Parts/Repairs/Maint-Software | - | 850 | 850 | 850 | 850 |
| 101601-550140 | Parts/Repairs/Maint-Painting | - | 2,630 | 2,630 | 2,760 | 2,760 |
| 101601-550150 | Parts/Repairs/Maint-Fire Syste | - | 4,000 | 4,000 | 4,200 | 4,200 |
| 101601-550160 | Parts/Repairs/Maint-Electrical | - | 1,580 | 1,580 | 1,660 | 1,660 |
| 101601-550170 | Parts/Repairs/Maint-Plumbing | - | 1,580 | 1,580 | 1,660 | 1,660 |
| 101601-550180 | Parts/Repairs/Maint-Lighting | - | 9,000 | 9,000 | 9,000 | 9,000 |
| Total Library Building Maintenance | | - | 237,234 | 238,599 | 256,546 | 258,040 |
| Museum Services | | | | | | |
| 101610-511000 | Regular Salaries | 45,829 | 42,299 | 42,299 | 44,411 | 43,570 |
| 101610-511100 | Variable Salaries | 11,279 | 23,318 | 23,318 | 24,018 | 20,970 |
| 101610-511150 | Temp/Seasonal Salaries | 60 | - | - | - | 4,650 |
| 101610-511200 | Overtime Pay | 405 | - | 160 | - | - |
| 101610-512000 | FICA Expense | 4,439 | 4,996 | 4,996 | 5,210 | 5,280 |
| 101610-512100 | Retirement Contribution | 2,393 | 2,327 | 2,327 | 2,443 | 2,400 |
| 101610-512200 | Workers Compensation | 103 | 58 | 58 | 60 | 50 |
| 101610-513000 | Medical Insurance | 1,175 | - | - | - | - |
| 101610-513100 | Dental Insurance | 549 | 1,057 | 1,057 | 1,110 | 560 |
| 101610-513200 | Vision Insurance | 88 | 165 | 165 | 165 | 160 |
| 101610-513300 | Life, AD&D & LTD Insurance | 224 | 442 | 442 | 465 | 450 |
| 101610-513400 | Employee Assistance Plan | 11 | 21 | 21 | 21 | 20 |
| 101610-521100 | Computer Supplies-Software | 1,090 | 790 | 790 | 830 | 830 |
| 101610-521200 | Non-Capital Computer Hardware | - | 650 | 700 | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|------------------------------|--------------------------------|---------------|-------------------|---------------|----------------------|---------------------|
| 101610-522000 | Operating Supplies | 2,987 | 5,600 | 5,600 | 4,900 | 4,900 |
| 101610-522110 | Operating Supplies-Janitorial | 228 | - | - | - | - |
| 101610-522500 | Non-Capital Furn/Equip/Tools | 2,619 | 1,400 | 1,400 | 1,470 | 1,470 |
| 101610-532210 | Travel | 321 | 660 | 660 | 660 | 660 |
| 101610-532230 | Dues/Subscriptions/Books | 295 | 300 | 300 | 300 | 300 |
| 101610-534000 | Utility Services-Gas | 2,148 | - | - | - | - |
| 101610-534010 | Utility Services-Electricity | 2,515 | - | - | - | - |
| 101610-534020 | Utility Service-Trash Removal | 595 | - | - | - | - |
| 101610-534040 | Utility Service-Haz Waste Disp | 6 | - | - | - | - |
| 101610-534050 | Utility Services-Water | 1,062 | - | - | - | - |
| 101610-535000 | Communication Svcs-Telephone | 445 | - | - | - | - |
| 101610-535010 | Communication Svcs-Cell Phone | 20 | - | - | - | - |
| 101610-535030 | Comm Svcs-Internet/Cable | 978 | 1,330 | 1,330 | 1,400 | 1,400 |
| 101610-535040 | Communication Svcs-T1 Line | 197 | - | - | - | - |
| 101610-538100 | Education Expense | 1,097 | 1,690 | 1,690 | 1,690 | 1,690 |
| 101610-540300 | Prof Serv-Custodial | 3,436 | - | - | - | - |
| 101610-540900 | Prof Serv-Other | - | 6,000 | 6,000 | - | - |
| 101610-547010 | Prof Serv-Pest Control | 221 | - | - | - | - |
| 101610-550000 | Parts/Repairs/Maint-Bldgs/Fac | 138 | - | - | - | - |
| 101610-550070 | Parts/Repairs/Maint-HVAC | 444 | - | - | - | - |
| 101610-550150 | Parts/Repairs/Maint-Fire Syste | 1,156 | - | - | - | - |
| 101610-550160 | Parts/Repairs/Maint-Electrical | 56 | - | - | - | - |
| 101610-550170 | Parts/Repairs/Maint-Plumbing | 25 | - | - | - | - |
| 101610-550180 | Parts/Repairs/Maint-Lighting | 415 | - | - | - | - |
| Total Museum Services | | 89,050 | 93,102 | 93,312 | 89,151 | 89,360 |

Museum Building Maintenance

| | | | | | | |
|---------------|--------------------------------|---|-------|-------|-------|-------|
| 101611-511000 | Regular Salaries | - | 4,091 | 4,091 | 4,235 | 4,220 |
| 101611-511100 | Variable Salaries | - | - | - | - | - |
| 101611-511150 | Temp/Seasonal Salaries | - | - | - | - | - |
| 101611-511200 | Overtime Pay | - | 5 | 20 | 5 | - |
| 101611-512000 | FICA Expense | - | 286 | 286 | 296 | 300 |
| 101611-512100 | Retirement Contribution | - | 225 | 225 | 233 | 230 |
| 101611-512200 | Workers Compensation | - | 100 | 100 | 103 | 100 |
| 101611-512300 | Unemployment Compensation | - | - | - | - | - |
| 101611-513000 | Medical Insurance | - | 600 | 600 | 660 | 950 |
| 101611-513100 | Dental Insurance | - | 43 | 43 | 45 | 70 |
| 101611-513200 | Vision Insurance | - | 11 | 11 | 11 | 10 |
| 101611-513300 | Life, AD&D & LTD Insurance | - | 42 | 42 | 43 | 40 |
| 101611-513400 | Employee Assistance Plan | - | 2 | 2 | 2 | - |
| 101611-520100 | Office Supplies | - | - | - | - | - |
| 101611-522110 | Operating Supplies-Janitorial | - | 320 | 320 | 320 | 320 |
| 101611-522500 | Non-Capital Furn/Equip/Tools | - | - | - | - | - |
| 101611-522900 | Miscellaneous Supplies | - | - | - | - | - |
| 101611-523100 | Uniforms and Clothing | - | - | 20 | - | - |
| 101611-532220 | Business and Auto Allowance | - | - | - | - | - |
| 101611-534000 | Utility Services-Gas | - | 1,250 | 1,250 | 1,310 | 1,310 |
| 101611-534010 | Utility Services-Electricity | - | 2,500 | 2,500 | 2,630 | 2,630 |
| 101611-534020 | Utility Service-Trash Removal | - | 750 | 750 | 780 | 780 |
| 101611-534040 | Utility Service-Haz Waste Disp | - | 50 | 50 | 50 | 50 |
| 101611-534050 | Utility Services-Water | - | 600 | 1,500 | 630 | 630 |
| 101611-535000 | Communication Svcs-Telephone | - | 500 | 1,000 | 500 | 500 |
| 101611-535010 | Communication Svcs-Cell Phone | - | - | 50 | - | - |
| 101611-535040 | Communication Svcs-T1 Line | - | 60 | 60 | 60 | 60 |
| 101611-540300 | Prof Serv-Custodial | - | 3,500 | 3,500 | 3,570 | 3,570 |
| 101611-540900 | Prof Serv-Other | - | 100 | 100 | 100 | 100 |
| 101611-547010 | Prof Serv-Pest Control | - | 250 | 250 | 260 | 260 |
| 101611-550000 | Parts/Repairs/Maint-Bldgs/Fac | - | 1,000 | 1,100 | 1,050 | 1,050 |
| 101611-550020 | Parts/Repairs/Maint-Equip | - | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|---------------------------------|-------------|-------------------|---------------|----------------------|---------------------|
| 101611-550070 | Parts/Repairs/Maint-HVAC | - | 21,500 | - | 1,600 | 1,600 |
| 101611-550100 | Parts/Repairs/Maint-Software | - | - | - | - | - |
| 101611-550140 | Parts/Repairs/Maint-Painting | - | 500 | 4,200 | 500 | 500 |
| 101611-550150 | Parts/Repairs/Maint-Fire System | - | 2,500 | 2,500 | 2,600 | 2,600 |
| 101611-550160 | Parts/Repairs/Maint-Electrical | - | 250 | 250 | 260 | 260 |
| 101611-550170 | Parts/Repairs/Maint-Plumbing | - | 250 | 250 | 260 | 260 |
| 101611-550180 | Parts/Repairs/Maint-Lighting | - | 250 | 250 | 260 | 260 |
| Total Museum Building Maintenance | | - | 41,535 | 25,320 | 22,373 | 22,660 |
| Parks & Recreation Administration | | | | | | |
| 101710-520100 | Office Supplies | - | 1,485 | 1,485 | 1,502 | 1,500 |
| 101710-521100 | Computer Supplies-Software | - | 1,013 | 1,013 | 1,045 | 1,050 |
| 101710-522500 | Non-Capital Furn/Equip/Tools | - | 1,222 | 1,222 | 1,237 | 1,240 |
| 101710-522900 | Miscellaneous Supplies | - | 506 | 506 | 513 | 510 |
| 101710-532200 | Printing | - | 3,003 | 3,003 | 3,041 | 3,040 |
| 101710-532210 | Travel | - | 1,530 | 1,530 | 1,549 | 1,550 |
| 101710-532220 | Business and Auto Allowance | - | 6,071 | 6,071 | 6,182 | 6,180 |
| 101710-532230 | Dues/Subscriptions/Books | - | 507 | 507 | 514 | 510 |
| 101710-534050 | Utility Services-Water | - | 178 | - | 186 | - |
| 101710-535010 | Communication Svcs-Cell Phone | - | 4,891 | 4,891 | 4,944 | 4,940 |
| 101710-535030 | Comm Svcs-Internet/Cable | - | 1,824 | 1,824 | 1,844 | 1,840 |
| 101710-538100 | Education Expense | - | 3,882 | 3,882 | 3,925 | 3,930 |
| 101710-550090 | Parts/Repairs/Maint-Copiers | - | 6,061 | 6,061 | 6,124 | 6,120 |
| 101710-580040 | Computer Replacement | - | 1,566 | 1,566 | 1,577 | 1,580 |
| Total Parks & Recreation Administration | | - | 33,739 | 33,561 | 34,183 | 33,990 |
| Recreation Center Management | | | | | | |
| 101721-511000 | Regular Salaries | - | 136,624 | 136,624 | 138,332 | 131,430 |
| 101721-511100 | Variable Salaries | - | 149,165 | 149,165 | 153,640 | 155,130 |
| 101721-511200 | Overtime Pay | - | - | 2,000 | - | - |
| 101721-512000 | FICA Expense | - | 21,456 | 21,456 | 21,743 | 21,710 |
| 101721-512100 | Retirement Contribution | - | 7,514 | 7,514 | 7,608 | 7,240 |
| 101721-512200 | Workers Compensation | - | 2,008 | 2,008 | 2,048 | 2,320 |
| 101721-513000 | Medical Insurance | - | 17,090 | 17,090 | 18,799 | 11,890 |
| 101721-513100 | Dental Insurance | - | 1,875 | 1,875 | 1,969 | 2,460 |
| 101721-513200 | Vision Insurance | - | 358 | 358 | 358 | 370 |
| 101721-513300 | Life, AD&D & LTD Insurance | - | 1,385 | 1,385 | 1,397 | 1,340 |
| 101721-513400 | Employee Assistance Plan | - | 59 | 59 | 59 | 60 |
| 101721-520100 | Office Supplies | - | 2,953 | 2,953 | 3,030 | 3,030 |
| 101721-521000 | Computer Supplies | - | 3,150 | 3,150 | 3,170 | 3,170 |
| 101721-522030 | Operating Supplies-Medical | - | 630 | 630 | 642 | 640 |
| 101721-522100 | Operating Supplies-Signs | - | 900 | 900 | 910 | 910 |
| 101721-522120 | Operating Supplies-Safety | - | 1,800 | 1,800 | 1,800 | 1,800 |
| 101721-522500 | Non-Capital Furn/Equip/Tools | - | 8,762 | 8,762 | 8,862 | 8,860 |
| 101721-522900 | Miscellaneous Supplies | - | 5,275 | 5,275 | 5,275 | 5,280 |
| 101721-523100 | Uniforms and Clothing | - | 1,800 | 1,800 | 1,850 | 1,850 |
| 101721-529100 | Resale Merchandise | - | 1,350 | 1,350 | 1,370 | 1,370 |
| 101721-532200 | Printing | - | 17,908 | 17,908 | 18,310 | 18,310 |
| 101721-532210 | Travel | - | 338 | 338 | 353 | 350 |
| 101721-532220 | Business and Auto Allowance | - | - | 150 | - | - |
| 101721-532230 | Dues/Subscriptions/Books | - | 249 | 320 | 254 | 250 |
| 101721-535010 | Communication Svcs-Cell Phone | - | - | 20 | - | - |
| 101721-535030 | Comm Svcs-Internet/Cable | - | 3,011 | 3,050 | 3,058 | 3,060 |
| 101721-535200 | Postage | - | 1,014 | 1,014 | 1,042 | 1,040 |
| 101721-540900 | Prof Serv-Other | - | 40,103 | 50,000 | 40,153 | 40,150 |
| 101721-550000 | Parts/Repairs/Maint-Bldgs/Fac | - | 4,052 | 4,052 | 4,052 | 4,050 |
| 101721-550020 | Parts/Repairs/Maint-Equip | - | 11,029 | 11,029 | 11,029 | 11,030 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|--------------------------------|-------------|-------------------|----------------|----------------------|---------------------|
| 101721-550090 | Parts/Repairs/Maint-Copiers | - | 3,567 | 3,567 | 4,067 | 4,070 |
| 101721-550100 | Parts/Repairs/Maint-Software | - | 6,126 | 6,300 | 6,146 | 6,150 |
| Total Recreation Center Management | | - | 451,552 | 463,903 | 461,328 | 449,320 |
| Recreation Center Aquatics | | | | | | |
| 101722-511000 | Regular Salaries | 177,081 | 168,423 | 168,423 | 173,054 | 176,630 |
| 101722-511100 | Variable Salaries | 195,554 | 170,689 | 170,689 | 190,979 | 179,740 |
| 101722-511150 | Temp/Seasonal Salaries | 184 | - | - | - | - |
| 101722-511200 | Overtime Pay | 9,256 | 7,491 | 7,491 | 7,491 | 7,490 |
| 101722-512000 | FICA Expense | 28,174 | 25,949 | 25,949 | 27,853 | 25,140 |
| 101722-512100 | Retirement Contribution | 9,991 | 9,675 | 9,675 | 9,930 | 10,130 |
| 101722-512200 | Workers Compensation | 3,032 | 2,708 | 2,708 | 2,898 | 2,900 |
| 101722-512300 | Unemployment Compensation | - | - | 500 | - | - |
| 101722-513000 | Medical Insurance | 38,627 | 38,606 | 38,606 | 42,463 | 45,790 |
| 101722-513100 | Dental Insurance | 1,451 | 2,571 | 2,571 | 2,700 | 3,360 |
| 101722-513200 | Vision Insurance | 340 | 609 | 609 | 609 | 680 |
| 101722-513300 | Life, AD&D & LTD Insurance | 983 | 1,730 | 1,730 | 1,779 | 1,800 |
| 101722-513400 | Employee Assistance Plan | 31 | 86 | 86 | 86 | 90 |
| 101722-520100 | Office Supplies | 470 | 450 | 450 | 451 | 450 |
| 101722-521000 | Computer Supplies | 77 | - | - | - | - |
| 101722-521100 | Computer Supplies-Software | - | 315 | 315 | 350 | 350 |
| 101722-522010 | Operating Supplies-Chemicals | 19,657 | 16,500 | 16,500 | 17,150 | 17,150 |
| 101722-522030 | Operating Supplies-Medical | 7 | 280 | 280 | 283 | 280 |
| 101722-522100 | Operating Supplies-Signs | 51 | 280 | 280 | 280 | 280 |
| 101722-522110 | Operating Supplies-Janitorial | 4,083 | - | - | - | - |
| 101722-522120 | Operating Supplies-Safety | 817 | 230 | 1,000 | 230 | 230 |
| 101722-522500 | Non-Capital Furn/Equip/Tools | 568 | 655 | 655 | 655 | 660 |
| 101722-522900 | Miscellaneous Supplies | 2,568 | 1,556 | 1,556 | 1,556 | 1,560 |
| 101722-523100 | Uniforms and Clothing | 683 | 800 | 800 | 800 | 800 |
| 101722-529100 | Resale Merchandise | 64 | - | - | - | - |
| 101722-532000 | Advertising/Marketing | 444 | 1,060 | 1,060 | 1,100 | 1,100 |
| 101722-532200 | Printing | 2,518 | 500 | 500 | 500 | 500 |
| 101722-532210 | Travel | 110 | 116 | 116 | 116 | 120 |
| 101722-532220 | Business and Auto Allowance | 204 | - | 130 | - | - |
| 101722-532230 | Dues/Subscriptions/Books | 776 | 1,193 | 1,300 | 1,255 | 1,260 |
| 101722-534000 | Utility Services-Gas | 5,131 | - | - | - | - |
| 101722-534010 | Utility Services-Electricity | 15,869 | - | - | - | - |
| 101722-534020 | Utility Service-Trash Removal | 626 | - | - | - | - |
| 101722-534040 | Utility Service-Haz Waste Disp | 9 | - | - | - | - |
| 101722-534050 | Utility Services-Water | 4,571 | - | - | - | - |
| 101722-535000 | Communication Svcs-Telephone | 372 | - | - | - | - |
| 101722-535010 | Communication Svcs-Cell Phone | 429 | 70 | 70 | 70 | 70 |
| 101722-535030 | Comm Svcs-Internet/Cable | 374 | - | - | - | - |
| 101722-535040 | Communication Svcs-T1 Line | 122 | - | - | - | - |
| 101722-535200 | Postage | 99 | - | - | - | - |
| 101722-538100 | Education Expense | 488 | 422 | 570 | 422 | 420 |
| 101722-540300 | Prof Serv-Custodial | 17,662 | - | - | - | - |
| 101722-540900 | Prof Serv-Other | 5,845 | 3,177 | 3,177 | 3,177 | 3,180 |
| 101722-547010 | Prof Serv-Pest Control | 131 | - | - | - | - |
| 101722-547050 | Prof Serv-Rec Cen Contractors | 21,079 | 20,000 | 20,000 | 20,000 | 20,000 |
| 101722-547060 | Prof Serv - Red Cross | 3,411 | 4,000 | 4,000 | 4,000 | 4,000 |
| 101722-550000 | Parts/Repairs/Maint-Bldgs/Fac | 3,698 | 5,000 | 200 | 5,000 | 5,000 |
| 101722-550020 | Parts/Repairs/Maint-Equip | 5,690 | 5,000 | 5,000 | 5,000 | 5,000 |
| 101722-550070 | Parts/Repairs/Maint-HVAC | 4,211 | - | 610 | - | - |
| 101722-550080 | Parts/Repairs/Maint-Elevators | 559 | - | - | - | - |
| 101722-550090 | Parts/Repairs/Maint-Copiers | 818 | - | - | - | - |
| 101722-550100 | Parts/Repairs/Maint-Software | 785 | - | - | - | - |
| 101722-550140 | Parts/Repairs/Maint-Painting | 10 | - | - | - | - |
| 101722-550150 | Parts/Repairs/Maint-Fire Syste | 166 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 101722-550160 | Parts/Repairs/Maint-Electrical | 661 | - | - | - | - |
| 101722-550170 | Parts/Repairs/Maint-Plumbing | 3,498 | - | - | - | - |
| 101722-550180 | Parts/Repairs/Maint-Lighting | 82 | - | - | - | - |
| 101722-550200 | Parts/Repairs/Maint-Pool Syst | 9,583 | - | - | - | - |
| 101722-550290 | Parts/Repairs/Maint-Rec Ctr An | 4,733 | - | - | - | - |
| 101722-580040 | Computer Replacement | 1,013 | 938 | 938 | 938 | 940 |
| Total Recreation Center Aquatics | | 609,530 | 491,079 | 488,544 | 523,175 | 517,100 |

Fitness & Wellness

| | | | | | | |
|---------------|--------------------------------|--------|--------|--------|--------|--------|
| 101723-511000 | Regular Salaries | 66,333 | 42,550 | 42,550 | 42,904 | 44,490 |
| 101723-511100 | Variable Salaries | 62,045 | 67,264 | 67,264 | 71,447 | 77,910 |
| 101723-511150 | Temp/Seasonal Salaries | 3,548 | - | - | - | - |
| 101723-511200 | Overtime Pay | 596 | 1,500 | 1,500 | 1,500 | 1,500 |
| 101723-512000 | FICA Expense | 10,915 | 8,303 | 8,303 | 8,649 | 9,410 |
| 101723-512100 | Retirement Contribution | 3,616 | 2,340 | 2,340 | 2,360 | 2,530 |
| 101723-512200 | Workers Compensation | 2,139 | 843 | 843 | 877 | 990 |
| 101723-513000 | Medical Insurance | 6,912 | 4,496 | 4,496 | 4,946 | 5,030 |
| 101723-513100 | Dental Insurance | 314 | 332 | 332 | 348 | 380 |
| 101723-513200 | Vision Insurance | 73 | 85 | 85 | 85 | 90 |
| 101723-513300 | Life, AD&D & LTD Insurance | 317 | 415 | 415 | 416 | 430 |
| 101723-513400 | Employee Assistance Plan | 13 | 16 | 16 | 16 | 20 |
| 101723-520100 | Office Supplies | 254 | 1,270 | 200 | 1,300 | 1,300 |
| 101723-521000 | Computer Supplies | 77 | - | - | - | - |
| 101723-522030 | Operating Supplies-Medical | 7 | - | - | - | - |
| 101723-522100 | Operating Supplies-Signs | 7 | - | - | - | - |
| 101723-522110 | Operating Supplies-Janitorial | 4,083 | - | - | - | - |
| 101723-522500 | Non-Capital Furn/Equip/Tools | 801 | 500 | 840 | 500 | 500 |
| 101723-522900 | Miscellaneous Supplies | 1,120 | 3,075 | 3,075 | 3,175 | 3,180 |
| 101723-523100 | Uniforms and Clothing | 842 | 500 | 500 | 500 | 500 |
| 101723-529100 | Resale Merchandise | 64 | - | - | - | - |
| 101723-532000 | Advertising/Marketing | 444 | 1,060 | 1,060 | 1,100 | 1,100 |
| 101723-532200 | Printing | 2,037 | 55 | 110 | 55 | 60 |
| 101723-532210 | Travel | 112 | 175 | 175 | 275 | 280 |
| 101723-532220 | Business and Auto Allowance | 211 | - | 120 | - | - |
| 101723-532230 | Dues/Subscriptions/Books | 146 | 575 | 575 | 675 | 680 |
| 101723-534000 | Utility Services-Gas | 2,656 | - | - | - | - |
| 101723-534010 | Utility Services-Electricity | 8,718 | - | - | - | - |
| 101723-534020 | Utility Service-Trash Removal | 626 | - | - | - | - |
| 101723-534040 | Utility Service-Haz Waste Disp | 9 | - | - | - | - |
| 101723-534050 | Utility Services-Water | 1,525 | - | - | - | - |
| 101723-535000 | Communication Svcs-Telephone | 372 | - | - | - | - |
| 101723-535010 | Communication Svcs-Cell Phone | 425 | 70 | 70 | 80 | 80 |
| 101723-535030 | Comm Svcs-Internet/Cable | 374 | - | - | - | - |
| 101723-535040 | Communication Svcs-T1 Line | 122 | - | - | - | - |
| 101723-535200 | Postage | 99 | - | - | - | - |
| 101723-538100 | Education Expense | 246 | 425 | 425 | 525 | 530 |
| 101723-540300 | Prof Serv-Custodial | 17,662 | - | - | - | - |
| 101723-540900 | Prof Serv-Other | 6,211 | - | - | - | - |
| 101723-547010 | Prof Serv-Pest Control | 136 | - | - | - | - |
| 101723-547050 | Prof Serv-Rec Cen Contractors | 34,236 | 23,800 | 23,800 | 24,800 | 24,800 |
| 101723-547060 | Prof Serv - Red Cross | 1,346 | 1,000 | 1,210 | 1,500 | 1,500 |
| 101723-550000 | Parts/Repairs/Maint-Bldgs/Fac | 1,079 | - | - | - | - |
| 101723-550020 | Parts/Repairs/Maint-Equip | 1,466 | - | 70 | - | - |
| 101723-550070 | Parts/Repairs/Maint-HVAC | 3,844 | - | - | - | - |
| 101723-550080 | Parts/Repairs/Maint-Elevators | 559 | - | - | - | - |
| 101723-550090 | Parts/Repairs/Maint-Copiers | 818 | - | - | - | - |
| 101723-550100 | Parts/Repairs/Maint-Software | 785 | - | - | - | - |
| 101723-550140 | Parts/Repairs/Maint-Painting | 10 | - | - | - | - |
| 101723-550150 | Parts/Repairs/Maint-Fire Syste | 166 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|-------------------------------------|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 101723-550160 | Parts/Repairs/Maint-Electrical | 38 | - | - | - | - |
| 101723-550170 | Parts/Repairs/Maint-Plumbing | 3,498 | - | - | - | - |
| 101723-550180 | Parts/Repairs/Maint-Lighting | 102 | - | - | - | - |
| 101723-550290 | Parts/Repairs/Maint-Rec Ctr An | 3,633 | - | - | - | - |
| 101723-580040 | Computer Replacement | 1,013 | 939 | 939 | 937 | 940 |
| Total Fitness & Wellness | | 258,799 | 161,588 | 161,313 | 168,969 | 178,230 |
| Youth Activities | | | | | | |
| 101724-511000 | Regular Salaries | 120,916 | 105,261 | 105,261 | 105,788 | 107,130 |
| 101724-511100 | Variable Salaries | 89,835 | 52,125 | 52,125 | 53,689 | 56,380 |
| 101724-511150 | Temp/Seasonal Salaries | 25,895 | 44,461 | 44,461 | 45,795 | 46,240 |
| 101724-511200 | Overtime Pay | 4,537 | 1,094 | 1,094 | 1,094 | 1,090 |
| 101724-512000 | FICA Expense | 18,526 | 14,932 | 14,932 | 15,191 | 16,040 |
| 101724-512100 | Retirement Contribution | 6,647 | 5,789 | 5,789 | 5,818 | 5,950 |
| 101724-512200 | Workers Compensation | 4,673 | 1,536 | 1,536 | 1,562 | 1,740 |
| 101724-513000 | Medical Insurance | 27,279 | 19,478 | 19,478 | 21,423 | 21,080 |
| 101724-513100 | Dental Insurance | 971 | 1,657 | 1,657 | 1,740 | 1,700 |
| 101724-513200 | Vision Insurance | 65 | 72 | 72 | 72 | 80 |
| 101724-513300 | Life, AD&D & LTD Insurance | 609 | 1,064 | 1,064 | 1,065 | 1,070 |
| 101724-513400 | Employee Assistance Plan | 25 | 41 | 41 | 41 | 40 |
| 101724-520100 | Office Supplies | 458 | 311 | 311 | 311 | 310 |
| 101724-521000 | Computer Supplies | 82 | - | - | - | - |
| 101724-522030 | Operating Supplies-Medical | 7 | - | - | - | - |
| 101724-522100 | Operating Supplies-Signs | 7 | - | - | - | - |
| 101724-522110 | Operating Supplies-Janitorial | 2,995 | - | - | - | - |
| 101724-522500 | Non-Capital Furn/Equip/Tools | 1,556 | 1,655 | 1,655 | 1,655 | 1,660 |
| 101724-522900 | Miscellaneous Supplies | 11,584 | 12,275 | 12,275 | 12,275 | 12,280 |
| 101724-523100 | Uniforms and Clothing | 511 | 600 | 600 | 600 | 600 |
| 101724-529100 | Resale Merchandise | 64 | - | - | - | - |
| 101724-532000 | Advertising/Marketing | 684 | 1,060 | 1,060 | 1,100 | 1,100 |
| 101724-532200 | Printing | 2,280 | 260 | 260 | 310 | 310 |
| 101724-532210 | Travel | 145 | 285 | 285 | 290 | 290 |
| 101724-532220 | Business and Auto Allowance | 211 | - | 150 | - | - |
| 101724-532230 | Dues/Subscriptions/Books | 475 | 570 | 570 | 575 | 580 |
| 101724-534000 | Utility Services-Gas | 2,785 | - | - | - | - |
| 101724-534010 | Utility Services-Electricity | 9,185 | - | - | - | - |
| 101724-534020 | Utility Service-Trash Removal | 459 | - | - | - | - |
| 101724-534040 | Utility Service-Haz Waste Disp | 7 | - | - | - | - |
| 101724-534050 | Utility Services-Water | 1,526 | - | - | - | - |
| 101724-535000 | Communication Svcs-Telephone | 342 | - | - | - | - |
| 101724-535010 | Communication Svcs-Cell Phone | 419 | - | 100 | - | - |
| 101724-535030 | Comm Svcs-Internet/Cable | 392 | - | - | - | - |
| 101724-535040 | Communication Svcs-T1 Line | 113 | - | - | - | - |
| 101724-535200 | Postage | 100 | - | - | - | - |
| 101724-537410 | Rec Center-Special Events | 4,085 | 4,000 | 4,000 | 4,000 | 4,000 |
| 101724-538100 | Education Expense | 474 | 422 | 540 | 422 | 420 |
| 101724-538200 | Program Admission Fees | 5,529 | 5,500 | 5,500 | 5,500 | 5,500 |
| 101724-538310 | Youth Advisory Board | 732 | 1,000 | 1,000 | 1,000 | 1,000 |
| 101724-540300 | Prof Serv-Custodial | 12,952 | - | - | - | - |
| 101724-540900 | Prof Serv-Other | 10,429 | 3,934 | 3,934 | 4,059 | 4,060 |
| 101724-547010 | Prof Serv-Pest Control | 101 | - | - | - | - |
| 101724-547050 | Prof Serv-Rec Cen Contractors | 30,721 | 34,000 | 34,000 | 34,000 | 34,000 |
| 101724-550000 | Parts/Repairs/Maint-Bldgs/Fac | 703 | - | - | - | - |
| 101724-550020 | Parts/Repairs/Maint-Equip | 1,383 | 170 | 170 | 195 | 200 |
| 101724-550070 | Parts/Repairs/Maint-HVAC | 2,819 | - | - | - | - |
| 101724-550080 | Parts/Repairs/Maint-Elevators | 410 | - | - | - | - |
| 101724-550090 | Parts/Repairs/Maint-Copiers | 842 | - | - | - | - |
| 101724-550100 | Parts/Repairs/Maint-Software | 757 | - | - | - | - |
| 101724-550140 | Parts/Repairs/Maint-Painting | 8 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|-------------------------------|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 101724-550150 | Parts/Repairs/Maint-Fire Syste | 122 | - | - | - | - |
| 101724-550160 | Parts/Repairs/Maint-Electrical | 28 | - | - | - | - |
| 101724-550170 | Parts/Repairs/Maint-Plumbing | 2,597 | - | - | - | - |
| 101724-550180 | Parts/Repairs/Maint-Lighting | 88 | - | - | - | - |
| 101724-550290 | Parts/Repairs/Maint-Rec Ctr An | 2,664 | - | - | - | - |
| 101724-580040 | Computer Replacement | 1,014 | 938 | 938 | 938 | 940 |
| Total Youth Activities | | 414,825 | 314,490 | 314,858 | 320,509 | 325,790 |

Memory Square Pool

| | | | | | | |
|---------------------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|
| 101725-511000 | Regular Salaries | 89,063 | 66,461 | 66,461 | 68,074 | 69,090 |
| 101725-511100 | Variable Salaries | 23,970 | 35,331 | 35,331 | 21,220 | 1,430 |
| 101725-511150 | Temp/Seasonal Salaries | 24,867 | - | - | - | 33,780 |
| 101725-511200 | Overtime Pay | 2,771 | 2,497 | 2,497 | 2,497 | 2,500 |
| 101725-512000 | FICA Expense | 10,090 | 7,719 | 7,719 | 6,761 | 8,080 |
| 101725-512100 | Retirement Contribution | 4,964 | 3,793 | 3,793 | 3,881 | 3,940 |
| 101725-512200 | Workers Compensation | 1,125 | 791 | 791 | 706 | 850 |
| 101725-513000 | Medical Insurance | 18,987 | 14,152 | 14,152 | 15,566 | 16,580 |
| 101725-513100 | Dental Insurance | 621 | 962 | 962 | 1,011 | 1,260 |
| 101725-513200 | Vision Insurance | 139 | 221 | 221 | 221 | 250 |
| 101725-513300 | Life, AD&D & LTD Insurance | 427 | 673 | 673 | 690 | 700 |
| 101725-513400 | Employee Assistance Plan | 21 | 32 | 32 | 32 | 30 |
| 101725-520100 | Office Supplies | 143 | 125 | 125 | 125 | 130 |
| 101725-521000 | Computer Supplies | 77 | - | - | - | - |
| 101725-522010 | Operating Supplies-Chemicals | 3,295 | 6,600 | 6,600 | 7,260 | 7,260 |
| 101725-522030 | Operating Supplies-Medical | 7 | - | - | - | - |
| 101725-522100 | Operating Supplies-Signs | 7 | - | - | - | - |
| 101725-522110 | Operating Supplies-Janitorial | 1,384 | - | - | - | - |
| 101725-522120 | Operating Supplies-Safety | 652 | 215 | 215 | 250 | 250 |
| 101725-522500 | Non-Capital Furn/Equip/Tools | 347 | 741 | 741 | 741 | 740 |
| 101725-522900 | Miscellaneous Supplies | 1,453 | 1,075 | 1,075 | 1,175 | 1,180 |
| 101725-523100 | Uniforms and Clothing | 179 | 800 | 800 | 800 | 800 |
| 101725-529100 | Resale Merchandise | 64 | - | - | - | - |
| 101725-532000 | Advertising/Marketing | 444 | 1,060 | 1,060 | 1,100 | 1,100 |
| 101725-532200 | Printing | 2,005 | - | 20 | - | - |
| 101725-532210 | Travel | 49 | 20 | - | 20 | - |
| 101725-532220 | Business and Auto Allowance | 178 | - | 100 | - | - |
| 101725-532230 | Dues/Subscriptions/Books | 61 | 63 | - | 65 | - |
| 101725-534000 | Utility Services-Gas | 7,318 | - | - | - | - |
| 101725-534010 | Utility Services-Electricity | 11,848 | - | - | - | - |
| 101725-534020 | Utility Service-Trash Removal | 650 | - | - | - | - |
| 101725-534050 | Utility Services-Water | 5,249 | - | - | - | - |
| 101725-535000 | Communication Svcs-Telephone | 193 | - | - | - | - |
| 101725-535010 | Communication Svcs-Cell Phone | 413 | 160 | 160 | 160 | 160 |
| 101725-535030 | Comm Svcs-Internet/Cable | 539 | 300 | 300 | 305 | 310 |
| 101725-535040 | Communication Svcs-T1 Line | 66 | - | - | - | - |
| 101725-535200 | Postage | 99 | - | - | - | - |
| 101725-538100 | Education Expense | 190 | 422 | 422 | 426 | 430 |
| 101725-540300 | Prof Serv-Custodial | 2,329 | - | - | - | - |
| 101725-540900 | Prof Serv-Other | 8,641 | 500 | 500 | 500 | 500 |
| 101725-550000 | Parts/Repairs/Maint-Bldgs/Fac | 2,310 | 2,500 | 100 | 3,500 | 3,500 |
| 101725-550020 | Parts/Repairs/Maint-Equip | 2,884 | 1,500 | 1,500 | 1,500 | 1,500 |
| 101725-550090 | Parts/Repairs/Maint-Copiers | 818 | - | - | - | - |
| 101725-550100 | Parts/Repairs/Maint-Software | 679 | - | - | - | - |
| 101725-580040 | Computer Replacement | 998 | 938 | 938 | 938 | 940 |
| Total Memory Square Pool | | 232,613 | 149,652 | 147,289 | 139,525 | 157,290 |

Youth Sports

| | | | | | | |
|---------------|-------------------|---------|--------|--------|--------|--------|
| 101726-511000 | Regular Salaries | 119,480 | 87,403 | 87,403 | 87,523 | 88,150 |
| 101726-511100 | Variable Salaries | 35,226 | 31,841 | 31,841 | 32,797 | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---------------------------|---------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 101726-511150 | Temp/Seasonal Salaries | 12,442 | 2,127 | 2,127 | 2,191 | 33,120 |
| 101726-511200 | Overtime Pay | 6,060 | 1,400 | 2,500 | 1,508 | 1,510 |
| 101726-512000 | FICA Expense | 12,673 | 9,090 | 9,090 | 9,183 | 9,300 |
| 101726-512100 | Retirement Contribution | 6,643 | 4,884 | 4,884 | 4,897 | 4,930 |
| 101726-512200 | Workers Compensation | 1,591 | 929 | 929 | 939 | 980 |
| 101726-513000 | Medical Insurance | 24,876 | 16,275 | 16,275 | 17,900 | 17,440 |
| 101726-513100 | Dental Insurance | 924 | 1,407 | 1,407 | 1,477 | 1,450 |
| 101726-513200 | Vision Insurance | 159 | 226 | 226 | 226 | 230 |
| 101726-513300 | Life, AD&D & LTD Insurance | 582 | 878 | 878 | 879 | 880 |
| 101726-513400 | Employee Assistance Plan | 23 | 30 | 30 | 30 | 30 |
| 101726-520100 | Office Supplies | 257 | 283 | 283 | 293 | 290 |
| 101726-521000 | Computer Supplies | 77 | - | 20 | - | - |
| 101726-522030 | Operating Supplies-Medical | 7 | - | - | - | - |
| 101726-522100 | Operating Supplies-Signs | 7 | - | - | - | - |
| 101726-522110 | Operating Supplies-Janitorial | 3,018 | - | - | - | - |
| 101726-522190 | Operating Supplies-Ballfield | 1,508 | - | - | - | - |
| 101726-522500 | Non-Capital Furn/Equip/Tools | 379 | 170 | 170 | 200 | 200 |
| 101726-522900 | Miscellaneous Supplies | 14,711 | 12,975 | 12,975 | 13,975 | 13,980 |
| 101726-523100 | Uniforms and Clothing | 179 | - | - | - | - |
| 101726-525300 | Gas & Oil | - | - | 150 | - | - |
| 101726-529100 | Resale Merchandise | 64 | - | - | - | - |
| 101726-532000 | Advertising/Marketing | 444 | 1,060 | 1,060 | 1,100 | 1,100 |
| 101726-532200 | Printing | 2,037 | - | 20 | - | - |
| 101726-532210 | Travel | 293 | 520 | 520 | 540 | 540 |
| 101726-532220 | Business and Auto Allowance | 211 | - | 150 | - | - |
| 101726-532230 | Dues/Subscriptions/Books | 418 | 465 | 490 | 480 | 480 |
| 101726-534000 | Utility Services-Gas | 2,656 | - | - | - | - |
| 101726-534010 | Utility Services-Electricity | 19,903 | - | - | - | - |
| 101726-534020 | Utility Service-Trash Removal | 1,575 | - | - | - | - |
| 101726-534040 | Utility Service-Haz Waste Disp | 7 | - | - | - | - |
| 101726-534050 | Utility Services-Water | 17,138 | - | - | - | - |
| 101726-535000 | Communication Svcs-Telephone | 325 | - | - | - | - |
| 101726-535010 | Communication Svcs-Cell Phone | 428 | 70 | 70 | 80 | 80 |
| 101726-535030 | Comm Svcs-Internet/Cable | 374 | - | - | - | - |
| 101726-535040 | Communication Svcs-T1 Line | 107 | - | - | - | - |
| 101726-535200 | Postage | 99 | - | - | - | - |
| 101726-536000 | Rentals-Equipment | 2,839 | - | - | - | - |
| 101726-536030 | Rentals-Solar Power Equip Lease | 24 | - | - | - | - |
| 101726-536040 | Rentals-Other | 2,110 | 2,364 | 3,500 | 2,649 | 2,650 |
| 101726-538100 | Education Expense | 246 | 425 | 425 | 435 | 440 |
| 101726-540300 | Prof Serv-Custodial | 12,952 | - | - | - | - |
| 101726-540900 | Prof Serv-Other | 9,027 | 2,981 | 2,981 | 3,031 | 3,030 |
| 101726-547010 | Prof Serv-Pest Control | 96 | - | - | - | - |
| 101726-547050 | Prof Serv-Rec Cen Contractors | 11,392 | 17,000 | 17,000 | 17,500 | 17,500 |
| 101726-550000 | Parts/Repairs/Maint-Bldgs/Fac | 1,575 | - | - | - | - |
| 101726-550020 | Parts/Repairs/Maint-Equip | 1,567 | - | - | - | - |
| 101726-550030 | Parts/Repairs/Maint-Grounds | 947 | - | - | - | - |
| 101726-550070 | Parts/Repairs/Maint-HVAC | 2,819 | - | - | - | - |
| 101726-550080 | Parts/Repairs/Maint-Elevators | 410 | - | - | - | - |
| 101726-550090 | Parts/Repairs/Maint-Copiers | 818 | - | - | - | - |
| 101726-550100 | Parts/Repairs/Maint-Software | 757 | - | - | - | - |
| 101726-550140 | Parts/Repairs/Maint-Painting | 8 | - | - | - | - |
| 101726-550150 | Parts/Repairs/Maint-Fire Syste | 122 | - | - | - | - |
| 101726-550160 | Parts/Repairs/Maint-Electrical | 28 | - | - | - | - |
| 101726-550170 | Parts/Repairs/Maint-Plumbing | 2,565 | - | - | - | - |
| 101726-550180 | Parts/Repairs/Maint-Lighting | 60 | - | - | - | - |
| 101726-550290 | Parts/Repairs/Maint-Rec Ctr An | 2,664 | - | - | - | - |
| 101726-580040 | Computer Replacement | 1,013 | 937 | 937 | 937 | 940 |
| Total Youth Sports | | 340,936 | 195,739 | 198,341 | 200,769 | 199,250 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---------------------|---------------------------------|-------------|-------------------|---------------|----------------------|---------------------|
| Adult Sports | | | | | | |
| 101727-511000 | Regular Salaries | 62,816 | 24,152 | 24,152 | 24,258 | 24,800 |
| 101727-511100 | Variable Salaries | 16,076 | - | 200 | - | - |
| 101727-511150 | Temp/Seasonal Salaries | - | - | 1,000 | - | 2,210 |
| 101727-511200 | Overtime Pay | 459 | 156 | 156 | 168 | 170 |
| 101727-512000 | FICA Expense | 5,448 | 1,725 | 1,725 | 1,733 | 2,030 |
| 101727-512100 | Retirement Contribution | 3,503 | 1,337 | 1,337 | 1,343 | 1,370 |
| 101727-512200 | Workers Compensation | 740 | 186 | 186 | 187 | 220 |
| 101727-513000 | Medical Insurance | 12,697 | 3,602 | 3,602 | 3,962 | 3,840 |
| 101727-513100 | Dental Insurance | 388 | 302 | 302 | 317 | 350 |
| 101727-513200 | Vision Insurance | 75 | 51 | 51 | 51 | 60 |
| 101727-513300 | Life, AD&D & LTD Insurance | 295 | 231 | 231 | 232 | 230 |
| 101727-513400 | Employee Assistance Plan | 13 | 8 | 8 | 8 | 10 |
| 101727-520100 | Office Supplies | 240 | 150 | 150 | 150 | 150 |
| 101727-521000 | Computer Supplies | 77 | - | - | - | - |
| 101727-522030 | Operating Supplies-Medical | 7 | - | - | - | - |
| 101727-522100 | Operating Supplies-Signs | 7 | - | - | - | - |
| 101727-522110 | Operating Supplies-Janitorial | 3,018 | - | - | - | - |
| 101727-522190 | Operating Supplies-Ballfield | 1,508 | - | - | - | - |
| 101727-522500 | Non-Capital Furn/Equip/Tools | 801 | 170 | 170 | 200 | 200 |
| 101727-522900 | Miscellaneous Supplies | 3,073 | 1,560 | 1,560 | 1,575 | 1,580 |
| 101727-523100 | Uniforms and Clothing | 179 | - | - | - | - |
| 101727-529100 | Resale Merchandise | 64 | - | - | - | - |
| 101727-532000 | Advertising/Marketing | 444 | 1,060 | 1,060 | 1,100 | 1,100 |
| 101727-532200 | Printing | 2,037 | 60 | 60 | 65 | 70 |
| 101727-532210 | Travel | 81 | 117 | 117 | 127 | 130 |
| 101727-532220 | Business and Auto Allowance | 178 | - | 100 | - | - |
| 101727-532230 | Dues/Subscriptions/Books | 61 | 67 | - | 80 | 80 |
| 101727-534000 | Utility Services-Gas | 2,656 | - | - | - | - |
| 101727-534010 | Utility Services-Electricity | 19,902 | - | - | - | - |
| 101727-534020 | Utility Service-Trash Removal | 1,575 | - | - | - | - |
| 101727-534040 | Utility Service-Haz Waste Disp | 7 | - | - | - | - |
| 101727-534050 | Utility Services-Water | 15,079 | - | - | - | - |
| 101727-535000 | Communication Svcs-Telephone | 325 | - | - | - | - |
| 101727-535010 | Communication Svcs-Cell Phone | 429 | 70 | 70 | 75 | 80 |
| 101727-535030 | Comm Svcs-Internet/Cable | 374 | - | - | - | - |
| 101727-535040 | Communication Svcs-T1 Line | 107 | - | - | - | - |
| 101727-535200 | Postage | 99 | - | - | - | - |
| 101727-536000 | Rentals-Equipment | 2,839 | - | - | - | - |
| 101727-536030 | Rentals-Solar Power Equip Lease | 24 | - | - | - | - |
| 101727-538100 | Education Expense | 246 | 425 | 425 | 435 | 440 |
| 101727-540300 | Prof Serv-Custodial | 12,952 | - | - | - | - |
| 101727-540900 | Prof Serv-Other | 9,772 | 2,195 | 2,195 | 2,340 | 2,340 |
| 101727-547010 | Prof Serv-Pest Control | 96 | - | - | - | - |
| 101727-550000 | Parts/Repairs/Maint-Bldgs/Fac | 1,575 | - | - | - | - |
| 101727-550020 | Parts/Repairs/Maint-Equip | 1,594 | - | - | - | - |
| 101727-550030 | Parts/Repairs/Maint-Grounds | 768 | - | - | - | - |
| 101727-550070 | Parts/Repairs/Maint-HVAC | 2,819 | - | - | - | - |
| 101727-550080 | Parts/Repairs/Maint-Elevators | 410 | - | - | - | - |
| 101727-550090 | Parts/Repairs/Maint-Copiers | 818 | - | - | - | - |
| 101727-550100 | Parts/Repairs/Maint-Software | 757 | - | - | - | - |
| 101727-550140 | Parts/Repairs/Maint-Painting | 8 | - | - | - | - |
| 101727-550150 | Parts/Repairs/Maint-Fire Syste | 122 | - | - | - | - |
| 101727-550160 | Parts/Repairs/Maint-Electrical | 28 | - | - | - | - |
| 101727-550170 | Parts/Repairs/Maint-Plumbing | 2,565 | - | - | - | - |
| 101727-550180 | Parts/Repairs/Maint-Lighting | 80 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---------------------------|--------------------------------|----------------|-------------------|---------------|----------------------|---------------------|
| 101727-550290 | Parts/Repairs/Maint-Rec Ctr An | 2,664 | - | - | - | - |
| 101727-580040 | Computer Replacement | 1,013 | 937 | 937 | 937 | 940 |
| Total Adult Sports | | 195,989 | 38,559 | 39,792 | 39,342 | 42,400 |
| Seniors | | | | | | |
| 101728-511000 | Regular Salaries | 153,286 | 141,318 | 141,318 | 144,146 | 153,980 |
| 101728-511100 | Variable Salaries | 37,046 | 12,902 | 20,000 | 13,289 | 13,420 |
| 101728-511150 | Temp/Seasonal Salaries | 103 | - | - | - | - |
| 101728-511200 | Overtime Pay | 349 | 544 | 544 | 590 | 590 |
| 101728-512000 | FICA Expense | 13,424 | 10,915 | 10,915 | 11,161 | 12,030 |
| 101728-512100 | Retirement Contribution | 8,445 | 7,803 | 7,803 | 7,961 | 8,500 |
| 101728-512200 | Workers Compensation | 1,508 | 1,179 | 1,179 | 1,204 | 1,310 |
| 101728-513000 | Medical Insurance | 30,420 | 25,177 | 25,177 | 27,694 | 31,560 |
| 101728-513100 | Dental Insurance | 1,290 | 2,300 | 2,300 | 2,415 | 2,710 |
| 101728-513200 | Vision Insurance | 239 | 421 | 421 | 421 | 480 |
| 101728-513300 | Life, AD&D & LTD Insurance | 777 | 1,447 | 1,447 | 1,463 | 1,480 |
| 101728-513400 | Employee Assistance Plan | 32 | 55 | 55 | 55 | 60 |
| 101728-520100 | Office Supplies | 681 | 505 | 505 | 605 | 610 |
| 101728-521000 | Computer Supplies | 77 | - | - | - | - |
| 101728-522030 | Operating Supplies-Medical | 7 | - | - | - | - |
| 101728-522100 | Operating Supplies-Signs | 7 | - | - | - | - |
| 101728-522110 | Operating Supplies-Janitorial | 2,995 | - | - | - | - |
| 101728-522500 | Non-Capital Furn/Equip/Tools | 1,711 | 610 | 610 | 750 | 750 |
| 101728-522900 | Miscellaneous Supplies | 11,925 | 9,185 | 9,185 | 10,160 | 10,160 |
| 101728-523100 | Uniforms and Clothing | 179 | 360 | 360 | 360 | 360 |
| 101728-525100 | Auto Expense-Parts & Repairs | 493 | 400 | 400 | 400 | 400 |
| 101728-525300 | Gas & Oil | 381 | 600 | 600 | 600 | 600 |
| 101728-529100 | Resale Merchandise | 64 | - | - | - | - |
| 101728-532000 | Advertising/Marketing | 444 | 1,060 | 1,060 | 1,100 | 1,100 |
| 101728-532200 | Printing | 2,099 | 3,055 | 3,055 | 3,100 | 3,100 |
| 101728-532210 | Travel | 320 | 653 | 653 | 680 | 680 |
| 101728-532220 | Business and Auto Allowance | 211 | - | 150 | - | - |
| 101728-532230 | Dues/Subscriptions/Books | 912 | 568 | 568 | 655 | 660 |
| 101728-534000 | Utility Services-Gas | 4,031 | 4,100 | 4,100 | 4,200 | 4,200 |
| 101728-534010 | Utility Services-Electricity | 12,653 | 8,690 | 8,690 | 8,700 | 8,700 |
| 101728-534020 | Utility Service-Trash Removal | 459 | - | - | - | - |
| 101728-534040 | Utility Service-Haz Waste Disp | 7 | - | - | - | - |
| 101728-534050 | Utility Services-Water | 1,526 | - | - | - | - |
| 101728-535000 | Communication Svcs-Telephone | 325 | - | - | - | - |
| 101728-535010 | Communication Svcs-Cell Phone | 417 | 70 | 70 | 80 | 80 |
| 101728-535030 | Comm Svcs-Internet/Cable | 374 | - | - | - | - |
| 101728-535040 | Communication Svcs-T1 Line | 107 | - | - | - | - |
| 101728-535200 | Postage | 1,417 | 1,585 | 1,585 | 1,685 | 1,690 |
| 101728-538100 | Education Expense | 246 | 422 | 422 | 510 | 510 |
| 101728-538999 | Other Services and Charges | 425 | 1,000 | 1,000 | 1,000 | 1,000 |
| 101728-540300 | Prof Serv-Custodial | 18,004 | 12,500 | 12,500 | 12,500 | 12,500 |
| 101728-540900 | Prof Serv-Other | 10,048 | 2,500 | 2,500 | 2,500 | 2,500 |
| 101728-547010 | Prof Serv-Pest Control | 101 | - | - | - | - |
| 101728-547050 | Prof Serv-Rec Cen Contractors | 9,473 | 6,000 | 6,500 | 6,000 | 6,000 |
| 101728-547080 | Prof Serv- Senior Transport | 21,680 | 22,330 | 25,000 | 23,000 | 23,000 |
| 101728-548010 | Prof Serv-Bus Service | 24,699 | 20,000 | 20,000 | 20,000 | 20,000 |
| 101728-550000 | Parts/Repairs/Maint-Bldgs/Fac | 787 | - | - | - | - |
| 101728-550020 | Parts/Repairs/Maint-Equip | 5,404 | 1,717 | 1,717 | 1,734 | 1,730 |
| 101728-550070 | Parts/Repairs/Maint-HVAC | 2,819 | - | - | - | - |
| 101728-550080 | Parts/Repairs/Maint-Elevators | 410 | - | - | - | - |
| 101728-550090 | Parts/Repairs/Maint-Copiers | 818 | - | - | - | - |
| 101728-550100 | Parts/Repairs/Maint-Software | 757 | - | - | - | - |
| 101728-550140 | Parts/Repairs/Maint-Painting | 8 | - | - | - | - |
| 101728-550150 | Parts/Repairs/Maint-Fire Syste | 122 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|----------------------------|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 101728-550160 | Parts/Repairs/Maint-Electrical | 28 | - | - | - | - |
| 101728-550170 | Parts/Repairs/Maint-Plumbing | 2,565 | - | - | - | - |
| 101728-550180 | Parts/Repairs/Maint-Lighting | 80 | - | - | - | - |
| 101728-550290 | Parts/Repairs/Maint-Rec Ctr An | 2,664 | - | - | - | - |
| 101728-580040 | Computer Replacement | 1,013 | 937 | 937 | 937 | 940 |
| Total Seniors | | 392,891 | 302,907 | 313,325 | 311,654 | 327,390 |
| Cultural Arts | | | | | | |
| 101730-511000 | Regular Salaries | 38,381 | 34,051 | 34,051 | 34,061 | 32,510 |
| 101730-511100 | Variable Salaries | - | - | 100 | - | - |
| 101730-511200 | Overtime Pay | 49 | - | - | - | - |
| 101730-512000 | FICA Expense | 2,863 | 2,515 | 2,515 | 2,515 | 2,490 |
| 101730-512100 | Retirement Contribution | 2,117 | 1,873 | 1,873 | 1,873 | 1,790 |
| 101730-512200 | Workers Compensation | 254 | 294 | 294 | 294 | 300 |
| 101730-513000 | Medical Insurance | 9,173 | 7,766 | - | 8,541 | - |
| 101730-513100 | Dental Insurance | 369 | 682 | - | 716 | - |
| 101730-513200 | Vision Insurance | 61 | 107 | - | 106 | - |
| 101730-513300 | Life, AD&D & LTD Insurance | 189 | 351 | 351 | 351 | 340 |
| 101730-513400 | Employee Assistance Plan | 8 | 14 | 14 | 14 | 10 |
| 101730-520100 | Office Supplies | - | 200 | 200 | 200 | 200 |
| 101730-522110 | Operating Supplies-Janitorial | 756 | - | - | - | - |
| 101730-522500 | Non-Capital Furn/Equip/Tools | - | 2,000 | 100 | 2,000 | 2,000 |
| 101730-522900 | Miscellaneous Supplies | 273 | 1,200 | 100 | 1,200 | 1,200 |
| 101730-530815 | Arts Programming Grants | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 101730-532000 | Advertising/Marketing | 2,897 | 5,000 | 5,000 | 5,000 | 5,000 |
| 101730-532200 | Printing | 100 | 1,000 | - | 1,000 | 1,000 |
| 101730-532210 | Travel | - | 1,900 | - | 2,000 | - |
| 101730-532230 | Dues/Subscriptions/Books | - | 750 | - | 750 | - |
| 101730-534000 | Utility Services-Gas | 957 | - | - | - | - |
| 101730-534010 | Utility Services-Electricity | 889 | - | - | - | - |
| 101730-534020 | Utility Service-Trash Removal | 808 | - | - | - | - |
| 101730-535010 | Communication Svcs-Cell Phone | 25 | - | - | - | - |
| 101730-535030 | Comm Svcs-Internet/Cable | 1,154 | 1,200 | 1,200 | 1,200 | 1,200 |
| 101730-538100 | Education Expense | 30 | 800 | 800 | 800 | 800 |
| 101730-538330 | Louisville Cultural Council | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 101730-538999 | Other Services and Charges | 1,376 | 1,000 | 1,000 | 1,000 | 1,000 |
| 101730-540300 | Prof Serv-Custodial | 7,389 | - | - | - | - |
| 101730-550000 | Parts/Repairs/Maint-Bldgs/Fac | 412 | - | - | - | - |
| 101730-550170 | Parts/Repairs/Maint-Plumbing | 21 | - | - | - | - |
| Total Cultural Arts | | 80,549 | 77,702 | 62,597 | 78,622 | 64,840 |
| Senior Meals | | | | | | |
| 101731-511000 | Regular Salaries | 53,177 | 31,076 | 31,076 | 31,588 | 48,420 |
| 101731-511100 | Variable Salaries | 34,621 | 22,590 | 22,590 | 23,268 | - |
| 101731-511200 | Overtime Pay | 842 | 150 | 150 | 150 | 150 |
| 101731-512000 | FICA Expense | 5,973 | 3,875 | 3,875 | 3,964 | 3,150 |
| 101731-512100 | Retirement Contribution | 2,937 | 1,709 | 1,709 | 1,737 | 2,670 |
| 101731-512200 | Workers Compensation | 811 | 407 | 407 | 416 | 270 |
| 101731-513000 | Medical Insurance | 9,860 | 5,107 | 5,107 | 5,617 | 15,260 |
| 101731-513100 | Dental Insurance | 365 | 433 | 433 | 454 | 1,300 |
| 101731-513200 | Vision Insurance | 69 | 76 | 76 | 76 | 210 |
| 101731-513300 | Life, AD&D & LTD Insurance | 255 | 298 | 298 | 301 | 310 |
| 101731-513400 | Employee Assistance Plan | 11 | 11 | 11 | 11 | 30 |
| 101731-520100 | Office Supplies | 275 | 97 | 97 | 97 | 100 |
| 101731-521000 | Computer Supplies | 77 | - | - | - | - |
| 101731-522030 | Operating Supplies-Medical | 7 | - | - | - | - |
| 101731-522100 | Operating Supplies-Signs | 7 | - | - | - | - |
| 101731-522110 | Operating Supplies-Janitorial | 4,083 | - | - | - | - |
| 101731-522500 | Non-Capital Furn/Equip/Tools | 285 | 167 | 167 | 167 | 170 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---------------------------|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 101731-522900 | Miscellaneous Supplies | 8,210 | 9,091 | 9,091 | 10,066 | 10,070 |
| 101731-523100 | Uniforms and Clothing | 179 | 120 | 120 | 120 | 120 |
| 101731-529100 | Resale Merchandise | 64 | - | - | - | - |
| 101731-532000 | Advertising/Marketing | 444 | 1,060 | 1,060 | 1,100 | 1,100 |
| 101731-532200 | Printing | 2,005 | 60 | 60 | 60 | 60 |
| 101731-532210 | Travel | 81 | 216 | 216 | 216 | 220 |
| 101731-532220 | Business and Auto Allowance | 211 | - | 150 | - | - |
| 101731-532230 | Dues/Subscriptions/Books | 111 | 167 | 167 | 168 | 170 |
| 101731-534000 | Utility Services-Gas | 2,656 | - | - | - | - |
| 101731-534010 | Utility Services-Electricity | 8,718 | - | - | - | - |
| 101731-534020 | Utility Service-Trash Removal | 626 | - | - | - | - |
| 101731-534040 | Utility Service-Haz Waste Disp | 9 | - | - | - | - |
| 101731-534050 | Utility Services-Water | 1,526 | - | - | - | - |
| 101731-535000 | Communication Svcs-Telephone | 372 | - | - | - | - |
| 101731-535010 | Communication Svcs-Cell Phone | 311 | 70 | 70 | 70 | 70 |
| 101731-535030 | Comm Svcs-Internet/Cable | 374 | - | - | - | - |
| 101731-535040 | Communication Svcs-T1 Line | 122 | - | - | - | - |
| 101731-535200 | Postage | 99 | - | - | - | - |
| 101731-538100 | Education Expense | 246 | 422 | 422 | 510 | 510 |
| 101731-540300 | Prof Serv-Custodial | 17,662 | - | - | - | - |
| 101731-540900 | Prof Serv-Other | 54,705 | 46,081 | 46,081 | 46,181 | 46,180 |
| 101731-547010 | Prof Serv-Pest Control | 131 | - | - | - | - |
| 101731-547070 | Prof Serv-Senior Grants | 8,915 | 5,300 | 6,520 | 5,300 | 5,300 |
| 101731-547080 | Prof Serv- Senior Transport | 15,000 | 15,450 | 15,450 | 15,914 | 15,910 |
| 101731-550000 | Parts/Repairs/Maint-Bldgs/Fac | 1,066 | - | - | - | - |
| 101731-550020 | Parts/Repairs/Maint-Equip | 1,384 | - | - | - | - |
| 101731-550070 | Parts/Repairs/Maint-HVAC | 3,844 | - | - | - | - |
| 101731-550080 | Parts/Repairs/Maint-Elevators | 559 | - | - | - | - |
| 101731-550090 | Parts/Repairs/Maint-Copiers | 818 | - | - | - | - |
| 101731-550100 | Parts/Repairs/Maint-Software | 785 | - | - | - | - |
| 101731-550140 | Parts/Repairs/Maint-Painting | 10 | - | - | - | - |
| 101731-550150 | Parts/Repairs/Maint-Fire Syste | 166 | - | - | - | - |
| 101731-550160 | Parts/Repairs/Maint-Electrical | 38 | - | - | - | - |
| 101731-550170 | Parts/Repairs/Maint-Plumbing | 3,498 | - | - | - | - |
| 101731-550180 | Parts/Repairs/Maint-Lighting | 82 | - | - | - | - |
| 101731-550290 | Parts/Repairs/Maint-Rec Ctr An | 3,633 | - | - | - | - |
| 101731-580040 | Computer Replacement | 1,013 | 937 | 937 | 937 | 940 |
| Total Senior Meals | | 253,328 | 144,970 | 146,340 | 148,489 | 152,690 |

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|---------------|-------------------------------|--------|--------|--------|--------|--------|
| 101732-511000 | Regular Salaries | 58,693 | 36,548 | 36,548 | 36,841 | 38,190 |
| 101732-511100 | Variable Salaries | 41,897 | 19,838 | 19,838 | 20,433 | 20,630 |
| 101732-511200 | Overtime Pay | 1,185 | 500 | 500 | 500 | 500 |
| 101732-512000 | FICA Expense | 7,370 | 4,158 | 4,158 | 4,225 | 4,470 |
| 101732-512100 | Retirement Contribution | 3,238 | 2,010 | 2,010 | 2,026 | 2,130 |
| 101732-512200 | Workers Compensation | 894 | 430 | 430 | 437 | 470 |
| 101732-513000 | Medical Insurance | 6,084 | 3,946 | 3,946 | 4,341 | 4,380 |
| 101732-513100 | Dental Insurance | 288 | 294 | 294 | 308 | 340 |
| 101732-513200 | Vision Insurance | 65 | 72 | 72 | 72 | 80 |
| 101732-513300 | Life, AD&D & LTD Insurance | 279 | 353 | 353 | 354 | 360 |
| 101732-513400 | Employee Assistance Plan | 12 | 14 | 14 | 14 | 10 |
| 101732-520100 | Office Supplies | 240 | 100 | 100 | 100 | 100 |
| 101732-521000 | Computer Supplies | 77 | - | - | - | - |
| 101732-522030 | Operating Supplies-Medical | 7 | - | - | - | - |
| 101732-522100 | Operating Supplies-Signs | 7 | - | - | - | - |
| 101732-522110 | Operating Supplies-Janitorial | 2,995 | - | - | - | - |
| 101732-522500 | Non-Capital Furn/Equip/Tools | 280 | 167 | 167 | 167 | 170 |
| 101732-522900 | Miscellaneous Supplies | 11,405 | 7,600 | 7,600 | 7,700 | 7,700 |
| 101732-523100 | Uniforms and Clothing | 179 | 650 | - | 650 | 650 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 101732-529100 | Resale Merchandise | 64 | - | - | - | - |
| 101732-532000 | Advertising/Marketing | 444 | 1,060 | 1,060 | 1,100 | 1,100 |
| 101732-532200 | Printing | 2,021 | - | 20 | - | - |
| 101732-532210 | Travel | 33 | 120 | 120 | 120 | 120 |
| 101732-532220 | Business and Auto Allowance | 211 | - | 150 | - | - |
| 101732-532230 | Dues/Subscriptions/Books | 61 | 68 | 68 | 68 | 70 |
| 101732-534000 | Utility Services-Gas | 2,656 | - | - | - | - |
| 101732-534010 | Utility Services-Electricity | 8,718 | - | - | - | - |
| 101732-534020 | Utility Service-Trash Removal | 459 | - | - | - | - |
| 101732-534040 | Utility Service-Haz Waste Disp | 7 | - | - | - | - |
| 101732-534050 | Utility Services-Water | 1,524 | - | - | - | - |
| 101732-535000 | Communication Svcs-Telephone | 325 | - | - | - | - |
| 101732-535010 | Communication Svcs-Cell Phone | 303 | 70 | 70 | 75 | 80 |
| 101732-535030 | Comm Svcs-Internet/Cable | 368 | - | - | - | - |
| 101732-535040 | Communication Svcs-T1 Line | 107 | - | - | - | - |
| 101732-535200 | Postage | 99 | - | - | - | - |
| 101732-536040 | Rentals-Other | 14,268 | 15,000 | 15,000 | 15,000 | 15,000 |
| 101732-538100 | Education Expense | 162 | 424 | 424 | 500 | 500 |
| 101732-540300 | Prof Serv-Custodial | 12,952 | - | - | - | - |
| 101732-540900 | Prof Serv-Other | 12,706 | 7,700 | 7,700 | 7,700 | 7,700 |
| 101732-547010 | Prof Serv-Pest Control | 96 | - | - | - | - |
| 101732-550000 | Parts/Repairs/Maint-Bldgs/Fac | 787 | 76 | - | - | - |
| 101732-550020 | Parts/Repairs/Maint-Equip | 1,318 | - | - | - | - |
| 101732-550070 | Parts/Repairs/Maint-HVAC | 2,819 | - | - | - | - |
| 101732-550080 | Parts/Repairs/Maint-Elevators | 410 | - | - | - | - |
| 101732-550090 | Parts/Repairs/Maint-Copiers | 818 | - | - | - | - |
| 101732-550100 | Parts/Repairs/Maint-Software | 757 | - | - | - | - |
| 101732-550140 | Parts/Repairs/Maint-Painting | 8 | - | - | - | - |
| 101732-550150 | Parts/Repairs/Maint-Fire Syste | 122 | - | - | - | - |
| 101732-550160 | Parts/Repairs/Maint-Electrical | 28 | - | - | - | - |
| 101732-550170 | Parts/Repairs/Maint-Plumbing | 2,565 | - | - | - | - |
| 101732-550180 | Parts/Repairs/Maint-Lighting | 60 | - | - | - | - |
| 101732-550290 | Parts/Repairs/Maint-Rec Ctr An | 2,664 | - | - | - | - |
| 101732-580040 | Computer Replacement | 983 | 938 | 938 | 938 | 940 |
| Total Nite at the Rec | | 206,114 | 102,136 | 101,580 | 103,668 | 105,690 |
| Arts Center Building Maintenance | | | | | | |
| 101735-511000 | Regular Salaries | - | 5,095 | 5,095 | 5,239 | 5,230 |
| 101735-511200 | Overtime Pay | - | 5 | 20 | 5 | - |
| 101735-512000 | FICA Expense | - | 360 | 360 | 370 | 380 |
| 101735-512100 | Retirement Contribution | - | 280 | 280 | 288 | 290 |
| 101735-512200 | Workers Compensation | - | 124 | 124 | 128 | 130 |
| 101735-513000 | Medical Insurance | - | 704 | 704 | 775 | 1,060 |
| 101735-513100 | Dental Insurance | - | 56 | 56 | 59 | 80 |
| 101735-513200 | Vision Insurance | - | 13 | 13 | 13 | 20 |
| 101735-513300 | Life, AD&D & LTD Insurance | - | 52 | 52 | 53 | 50 |
| 101735-513400 | Employee Assistance Plan | - | 2 | 2 | 2 | - |
| 101735-522110 | Operating Supplies-Janitorial | - | - | 600 | - | - |
| 101735-523100 | Uniforms and Clothing | - | - | 20 | - | - |
| 101735-534000 | Utility Services-Gas | - | 1,200 | 1,200 | 1,200 | 1,200 |
| 101735-534010 | Utility Services-Electricity | - | 1,200 | 1,200 | 1,200 | 1,200 |
| 101735-534020 | Utility Service-Trash Removal | - | 700 | 700 | 700 | 700 |
| 101735-535010 | Communication Svcs-Cell Phone | - | - | 50 | - | - |
| 101735-540300 | Prof Serv-Custodial | - | 8,000 | 8,000 | 8,000 | 8,000 |
| 101735-550000 | Parts/Repairs/Maint-Bldgs/Fac | - | 15,000 | 5,000 | 17,000 | 17,000 |
| 101735-550140 | Parts/Repairs/Maint-Painting | - | - | 810 | - | - |
| 101735-550170 | Parts/Repairs/Maint-Plumbing | - | - | 800 | - | - |
| 101735-550180 | Parts/Repairs/Maint-Lighting | - | - | 100 | - | - |
| Total Arts Center Building Maintenance | | - | 32,792 | 25,187 | 35,032 | 35,340 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|--------------------------------|-------------|-------------------|---------------|----------------------|---------------------|
| Steinbaugh Pavilion Building Maintenance | | | | | | |
| 101736-511000 | Regular Salaries | - | 2,547 | 2,547 | 2,620 | 2,610 |
| 101736-511200 | Overtime Pay | - | 3 | 10 | 3 | - |
| 101736-512000 | FICA Expense | - | 180 | 180 | 185 | 190 |
| 101736-512100 | Retirement Contribution | - | 140 | 140 | 144 | 140 |
| 101736-512200 | Workers Compensation | - | 62 | 62 | 64 | 60 |
| 101736-513000 | Medical Insurance | - | 352 | 352 | 387 | 530 |
| 101736-513100 | Dental Insurance | - | 28 | 28 | 30 | 40 |
| 101736-513200 | Vision Insurance | - | 6 | 6 | 6 | 10 |
| 101736-513300 | Life, AD&D & LTD Insurance | - | 26 | 26 | 27 | 30 |
| 101736-513400 | Employee Assistance Plan | - | 1 | 1 | 1 | - |
| 101736-522500 | Non-Capital Furn/Equip/Tools | - | - | 120 | - | - |
| 101736-523100 | Uniforms and Clothing | - | - | 10 | - | - |
| 101736-534010 | Utility Services-Electricity | - | 750 | 4,000 | 550 | 550 |
| 101736-534050 | Utility Services-Water | - | 250 | 250 | 280 | 280 |
| 101736-535010 | Communication Svcs-Cell Phone | - | - | 20 | - | - |
| 101736-550000 | Parts/Repairs/Maint-Bldgs/Fac | - | 500 | 500 | 550 | 550 |
| 101736-550020 | Parts/Repairs/Maint-Equip | - | 500 | - | 550 | 550 |
| 101736-550100 | Parts/Repairs/Maint-Software | - | - | - | 275 | 280 |
| 101736-550140 | Parts/Repairs/Maint-Painting | - | 250 | - | - | - |
| 101736-550160 | Parts/Repairs/Maint-Electrical | - | 250 | - | 275 | 280 |
| 101736-550180 | Parts/Repairs/Maint-Lighting | - | 250 | - | 275 | 280 |
| Total Steinbaugh Pavilion Building Maintenance | | - | 6,096 | 8,253 | 6,221 | 6,380 |
| Memory Square Building Maintenance | | | | | | |
| 101737-511000 | Regular Salaries | - | 6,639 | 6,639 | 6,854 | 6,830 |
| 101737-511200 | Overtime Pay | - | 8 | 30 | 8 | - |
| 101737-512000 | FICA Expense | - | 466 | 466 | 481 | 490 |
| 101737-512100 | Retirement Contribution | - | 366 | 366 | 377 | 380 |
| 101737-512200 | Workers Compensation | - | 162 | 162 | 167 | 160 |
| 101737-513000 | Medical Insurance | - | 952 | 952 | 1,047 | 1,480 |
| 101737-513100 | Dental Insurance | - | 71 | 71 | 74 | 110 |
| 101737-513200 | Vision Insurance | - | 17 | 17 | 17 | 20 |
| 101737-513300 | Life, AD&D & LTD Insurance | - | 68 | 68 | 70 | 70 |
| 101737-513400 | Employee Assistance Plan | - | 3 | 3 | 3 | - |
| 101737-522110 | Operating Supplies-Janitorial | - | 1,000 | 1,000 | 1,200 | 1,200 |
| 101737-523100 | Uniforms and Clothing | - | - | 30 | - | - |
| 101737-534000 | Utility Services-Gas | - | 7,000 | 7,000 | 7,200 | 7,200 |
| 101737-534010 | Utility Services-Electricity | - | 7,500 | 7,500 | 7,900 | 7,900 |
| 101737-534020 | Utility Service-Trash Removal | - | 625 | 625 | 656 | 660 |
| 101737-534050 | Utility Services-Water | - | 5,893 | 5,893 | 5,893 | 5,890 |
| 101737-535000 | Communication Svcs-Telephone | - | 1,025 | 1,025 | 1,030 | 1,030 |
| 101737-535010 | Communication Svcs-Cell Phone | - | - | 50 | - | - |
| 101737-540300 | Prof Serv-Custodial | - | 1,800 | 1,800 | 1,900 | 1,900 |
| 101737-540900 | Prof Serv-Other | - | 74 | - | 74 | - |
| 101737-550000 | Parts/Repairs/Maint-Bldgs/Fac | - | 2,625 | 2,625 | 1,756 | 1,760 |
| 101737-550020 | Parts/Repairs/Maint-Equip | - | 1,000 | 1,000 | 1,278 | 1,280 |
| 101737-550070 | Parts/Repairs/Maint-HVAC | - | - | 30 | - | - |
| 101737-550100 | Parts/Repairs/Maint-Software | - | 132 | - | 132 | - |
| 101737-550170 | Parts/Repairs/Maint-Plumbing | - | - | 20 | - | - |
| Total Memory Square Building Maintenance | | - | 37,425 | 37,371 | 38,118 | 38,360 |
| Forestry | | | | | | |
| 101753-511000 | Regular Salaries | 104,799 | - | - | - | - |
| 101753-511200 | Overtime Pay | 1,047 | - | - | - | - |
| 101753-512000 | FICA Expense | 8,032 | - | - | - | - |
| 101753-512100 | Retirement Contribution | 5,946 | - | - | - | - |
| 101753-512200 | Workers Compensation | 2,254 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|-----------------------|--------------------------------|----------------|-------------------|---------------|----------------------|---------------------|
| 101753-513000 | Medical Insurance | 13,944 | - | - | - | - |
| 101753-513100 | Dental Insurance | 480 | - | - | - | - |
| 101753-513200 | Vision Insurance | 132 | - | - | - | - |
| 101753-513300 | Life, AD&D & LTD Insurance | 509 | - | - | - | - |
| 101753-513400 | Employee Assistance Plan | 24 | - | - | - | - |
| 101753-520100 | Office Supplies | 44 | - | - | - | - |
| 101753-521150 | CTC Land Dues | 128 | - | - | - | - |
| 101753-522110 | Operating Supplies-Janitorial | 135 | - | - | - | - |
| 101753-522200 | Operating Supplies-Plant Mat. | 10,296 | - | - | - | - |
| 101753-522500 | Non-Capital Furn/Equip/Tools | 2,331 | - | - | - | - |
| 101753-522900 | Miscellaneous Supplies | 3,978 | - | - | - | - |
| 101753-523100 | Uniforms and Clothing | 300 | - | - | - | - |
| 101753-532200 | Printing | 122 | - | - | - | - |
| 101753-532210 | Travel | 80 | - | - | - | - |
| 101753-532220 | Business and Auto Allowance | 199 | - | - | - | - |
| 101753-532230 | Dues/Subscriptions/Books | 546 | - | - | - | - |
| 101753-534000 | Utility Services-Gas | 375 | - | - | - | - |
| 101753-534010 | Utility Services-Electricity | 1,260 | - | - | - | - |
| 101753-534020 | Utility Service-Trash Removal | 227 | - | - | - | - |
| 101753-534050 | Utility Services-Water | 3 | - | - | - | - |
| 101753-535010 | Communication Svcs-Cell Phone | 564 | - | - | - | - |
| 101753-535030 | Comm Svcs-Internet/Cable | 30 | - | - | - | - |
| 101753-538100 | Education Expense | 1,004 | - | - | - | - |
| 101753-540300 | Prof Serv-Custodial | 452 | - | - | - | - |
| 101753-540900 | Prof Serv-Other | 10,590 | - | - | - | - |
| 101753-547010 | Prof Serv-Pest Control | 2 | - | - | - | - |
| 101753-547030 | Prof Serv-Landscape Maint. | 34,703 | - | - | - | - |
| 101753-550000 | Parts/Repairs/Maint-Bldgs/Fac | 719 | - | - | - | - |
| 101753-550020 | Parts/Repairs/Maint-Equip | 174 | - | - | - | - |
| 101753-550070 | Parts/Repairs/Maint-HVAC | 151 | - | - | - | - |
| 101753-550090 | Parts/Repairs/Maint-Copiers | 376 | - | - | - | - |
| 101753-550100 | Parts/Repairs/Maint-Software | 28 | - | - | - | - |
| 101753-550150 | Parts/Repairs/Maint-Fire Syste | 53 | - | - | - | - |
| 101753-550160 | Parts/Repairs/Maint-Electrical | 69 | - | - | - | - |
| 101753-550170 | Parts/Repairs/Maint-Plumbing | 9 | - | - | - | - |
| 101753-550180 | Parts/Repairs/Maint-Lighting | 16 | - | - | - | - |
| 101753-580040 | Computer Replacement | 76 | - | - | - | - |
| Total Forestry | | 206,208 | - | - | - | - |

Athletic Fields Maintenance

| | | | | | | |
|---------------|--------------------------------|---|--------|--------|--------|--------|
| 101754-511000 | Regular Salaries | - | 38,334 | 38,334 | 39,626 | 39,100 |
| 101754-511100 | Variable Salaries | - | - | 600 | - | 1,350 |
| 101754-511200 | Overtime Pay | - | 2,240 | 2,240 | 2,307 | 2,310 |
| 101754-512000 | FICA Expense | - | 3,007 | 3,007 | 3,107 | 3,200 |
| 101754-512100 | Retirement Contribution | - | 2,232 | 2,232 | 2,306 | 2,280 |
| 101754-512200 | Workers Compensation | - | 745 | 745 | 772 | 770 |
| 101754-513000 | Medical Insurance | - | 5,582 | 5,582 | 6,139 | 4,560 |
| 101754-513100 | Dental Insurance | - | 407 | 407 | 427 | 420 |
| 101754-513200 | Vision Insurance | - | 93 | 93 | 93 | 80 |
| 101754-513300 | Life, AD&D & LTD Insurance | - | 375 | 375 | 389 | 410 |
| 101754-513400 | Employee Assistance Plan | - | 19 | 19 | 19 | 20 |
| 101754-522010 | Operating Supplies-Chemicals | - | - | 250 | - | - |
| 101754-522170 | Operating Supplies - Tree Repl | - | - | 4,660 | - | - |
| 101754-522190 | Operating Supplies-Ballfield | - | 5,500 | 5,500 | 6,000 | 6,000 |
| 101754-522500 | Non-Capital Furn/Equip/Tools | - | 1,200 | 1,340 | 1,200 | 1,200 |
| 101754-522900 | Miscellaneous Supplies | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 101754-523100 | Uniforms and Clothing | - | - | 700 | - | - |
| 101754-532220 | Business and Auto Allowance | - | - | 100 | - | - |
| 101754-534010 | Utility Services-Electricity | - | 20,000 | 20,000 | 20,000 | 20,000 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|-------------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 101754-534020 | Utility Service-Trash Removal | - | 2,400 | 2,400 | 2,400 | 2,400 |
| 101754-534050 | Utility Services-Water | - | 38,175 | 3,000 | 42,756 | 42,760 |
| 101754-535010 | Communication Svcs-Cell Phone | - | - | 120 | - | - |
| 101754-536000 | Rentals-Equipment | - | 5,000 | 5,000 | 5,200 | 5,200 |
| 101754-540900 | Prof Serv-Other | - | 2,500 | 5,400 | 2,500 | 2,500 |
| 101754-547030 | Prof Serv-Landscape Maint. | - | - | 500 | - | - |
| 101754-550000 | Parts/Repairs/Maint-Bldgs/Fac | - | 1,000 | 1,170 | 1,000 | 1,000 |
| 101754-550020 | Parts/Repairs/Maint-Equip | - | - | 500 | - | - |
| 101754-550030 | Parts/Repairs/Maint-Grounds | - | 20,000 | 20,000 | 6,000 | 6,000 |
| 101754-550260 | Parts/Repairs/Maint-Ground Irr | - | - | 2,150 | - | - |
| Total Athletic Fields Maintenance | | - | 149,809 | 127,424 | 143,242 | 142,560 |
| Debt Service | | | | | | |
| 101111-570350 | Principal - Capital Leases | 4,571 | - | 4,860 | - | 5,150 |
| 101111-570650 | Interest - Capital Leases | 4,518 | - | 4,160 | - | 3,800 |
| Total Debt Service | | 9,090 | - | 9,020 | - | 8,950 |
| Interfund Transfers | | | | | | |
| 101910-990201 | Transfer to Open Space & Parks | 280,000 | - | - | 500,000 | 808,120 |
| 101910-990204 | Transfer to Cemetery Fund | 84,667 | 95,000 | 106,250 | 105,000 | 95,770 |
| 101910-990206 | Transfer to Parking Imprv Fund | 688,484 | - | - | - | - |
| 101910-990301 | Transfer to Cap Projects Fund | 72,500 | - | - | - | - |
| 101910-990302 | Transfer to Impact Fee Fund | 128,381 | - | - | - | - |
| 101910-990303 | Transfer to Rec Center Construction | - | - | - | - | 1,250,000 |
| 101910-990520 | Transfer to Golf Course Fund | 1,147,173 | - | - | - | - |
| Total Interfund Transfers | | 2,401,205 | 95,000 | 106,250 | 605,000 | 2,153,890 |
| Total General Fund Expenditures | | 19,325,650 | 19,721,474 | 19,420,675 | 19,783,301 | 22,344,500 |
| Ending Fund Balance | | 5,305,765 | 5,287,111 | 6,160,500 | 6,005,209 | 5,442,400 |

City of Louisville, Colorado
Open Space & Parks Fund
2018 Budget

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|-------------------------------|------------------|-------------------|------------------|----------------------|---------------------|
| Beginning Fund Balance | | 3,000,000 | 4,005,324 | 4,005,324 | 1,804,422 | 1,804,422 |
| General Revenue | | | | | | |
| 201001-413100 | Sales Tax | 1,380,932 | 1,429,260 | 1,519,020 | 1,449,680 | 1,557,000 |
| 201001-413200 | Use Tax - Consumer | 197,919 | 197,920 | 200,890 | 170,930 | 204,910 |
| 201001-414100 | Use Tax - Auto | 145,426 | 148,330 | 155,610 | 156,790 | 159,500 |
| 201001-415100 | Use Tax - Building Materials | 214,293 | 186,490 | 160,720 | 102,530 | 165,220 |
| 201001-415130 | Use Tax - Site Improvements | 6,328 | 2,030 | 3,640 | 2,070 | 3,710 |
| 201001-432520 | State Grant - SIPA/GIS | - | - | 4,800 | - | - |
| 201001-433000 | Grant Revenues | - | - | - | - | 900,000 |
| 201001-434200 | Bldr County Grant - Callahan | 15,000 | - | - | - | - |
| 201001-461100 | Interest Earnings | 20,360 | 15,000 | 25,000 | 20,000 | 17,830 |
| 201001-461110 | Net Incr (Decr) in Fair Value | 1,487 | - | - | - | - |
| 201001-463100 | Real Property Rental Income | 40,208 | 40,210 | 40,210 | 40,210 | 40,210 |
| 201001-464108 | Contributions - Superior | - | - | 162,500 | - | - |
| 201001-464120 | Land Dedication Fee | - | - | 432,330 | - | - |
| 201001-464130 | Memorial Contributions/Gifts | 5,400 | - | 6,130 | - | - |
| 201001-492100 | Proceeds from Sale of Assets | 4,089 | - | 6,500 | - | - |
| Total General Revenue | | 2,031,441 | 2,019,240 | 2,717,350 | 1,942,210 | 3,048,380 |
| Interfund Transfers | | | | | | |
| 201001-980101 | Xfer from General Fund | 280,000 | - | - | 500,000 | 808,120 |
| 201001-980302 | Tfer from Impact Fee Fund | 1,067,000 | 476,880 | 198,830 | 541,000 | 538,010 |
| Total Interfund Transfers | | 1,347,000 | 476,880 | 198,830 | 1,041,000 | 1,346,130 |
| Total Open Space & Parks Fund Revenue | | 3,378,441 | 2,496,120 | 2,916,180 | 2,983,210 | 4,394,510 |
| Central Fund-Wide Charges | | | | | | |
| 201110-511000 | Regular Salaries | - | 196,981 | 196,981 | 196,193 | 216,150 |
| 201110-511100 | Variable Salaries | - | 3,609 | 3,609 | - | - |
| 201110-511150 | Temp/Seasonal Salaries | - | - | - | - | - |
| 201110-511200 | Overtime Pay | - | 3,862 | 3,862 | 3,862 | 3,860 |
| 201110-512000 | FICA Expense | - | 14,526 | 14,526 | 14,158 | 15,660 |
| 201110-512100 | Retirement Contribution | - | 12,453 | 12,453 | 12,217 | 13,510 |
| 201110-512200 | Workers Compensation | - | 1,397 | 1,397 | 1,403 | 1,410 |
| 201110-512300 | Unemployment Compensation | - | - | - | - | - |
| 201110-513000 | Medical Insurance | - | 25,757 | 25,757 | 27,654 | 27,980 |
| 201110-513100 | Dental Insurance | - | 2,055 | 2,055 | 2,113 | 2,110 |
| 201110-513200 | Vision Insurance | - | 427 | 427 | 413 | 430 |
| 201110-513300 | Life, AD&D & LTD Insurance | - | 1,850 | 1,850 | 1,820 | 2,020 |
| 201110-513400 | Employee Assistance Plan | - | 69 | 69 | 66 | 70 |
| 201110-522500 | Non-Capital Furn/Equip/Tools | - | - | 450 | - | - |
| 201110-523100 | Uniforms and Clothing | - | - | 210 | - | - |
| 201110-532220 | Business and Auto Allowance | - | - | 400 | - | - |
| 201110-535010 | Communication Svcs-Cell Phone | - | - | 100 | - | - |
| 201110-540410 | Prof Serv-Investment Fee | - | - | 200 | 5,000 | 5,000 |
| 201110-540415 | Prof Serv-Bank Charges | - | - | - | 1,200 | 1,200 |
| Total Central Fund-Wide Charges | | - | 262,985 | 264,345 | 266,098 | 289,400 |
| Snow & Ice Removal | | | | | | |
| 201433-511000 | Regular Salaries | - | 58,406 | 58,406 | 60,343 | 60,650 |
| 201433-511200 | Overtime Pay | - | 1,925 | 1,925 | 1,991 | 1,990 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|-------------------------------|-------------|-------------------|---------------|----------------------|---------------------|
| 201433-512000 | FICA Expense | - | 4,462 | 4,462 | 4,608 | 4,670 |
| 201433-512100 | Retirement Contribution | - | 3,318 | 3,318 | 3,428 | 3,440 |
| 201433-512200 | Workers Compensation | - | 1,069 | 1,069 | 1,105 | 1,130 |
| 201433-513000 | Medical Insurance | - | 7,874 | 7,874 | 8,656 | 7,320 |
| 201433-513100 | Dental Insurance | - | 553 | 553 | 581 | 590 |
| 201433-513200 | Vision Insurance | - | 147 | 147 | 147 | 140 |
| 201433-513300 | Life, AD&D & LTD Insurance | - | 558 | 558 | 575 | 620 |
| 201433-513400 | Employee Assistance Plan | - | 28 | 28 | 28 | 20 |
| 201433-522500 | Non-Capital Furn/Equip/Tools | - | - | 1,560 | - | - |
| 201433-523100 | Uniforms and Clothing | - | - | 300 | - | - |
| 201433-524360 | Street Supplies - Ice Slicer | - | - | - | 5,305 | 5,310 |
| 201433-532220 | Business and Auto Allowance | - | - | 100 | - | - |
| 201433-535010 | Communication Svcs-Cell Phone | - | - | 400 | - | - |
| 201433-550020 | Parts/Repairs/Maint-Equip | - | - | 3,100 | - | - |
| Total Snow & Ice Removal | | - | 78,340 | 83,800 | 86,767 | 85,880 |
| Open Space Administration & Operations | | | | | | |
| 201750-511000 | Regular Salaries | 219,120 | 135,530 | 135,530 | 140,789 | 143,170 |
| 201750-511100 | Variable Salaries | 601 | - | - | - | - |
| 201750-511150 | Temp/Seasonal Salaries | 2,887 | 13,655 | 13,655 | 14,065 | 13,660 |
| 201750-511200 | Overtime Pay | 1,815 | 2,985 | 2,985 | 3,149 | 3,150 |
| 201750-512000 | FICA Expense | 15,887 | 10,765 | 10,765 | 11,191 | 11,820 |
| 201750-512100 | Retirement Contribution | 13,089 | 7,618 | 7,618 | 7,917 | 8,050 |
| 201750-512200 | Workers Compensation | 2,350 | 2,495 | 2,495 | 2,602 | 2,160 |
| 201750-512300 | Unemployment Compensation | - | - | 50 | - | - |
| 201750-513000 | Medical Insurance | 26,628 | 19,629 | 19,629 | 21,589 | 17,160 |
| 201750-513100 | Dental Insurance | 1,065 | 1,452 | 1,452 | 1,525 | 1,510 |
| 201750-513200 | Vision Insurance | 225 | 325 | 325 | 325 | 330 |
| 201750-513300 | Life, AD&D & LTD Insurance | 1,030 | 1,319 | 1,319 | 1,360 | 1,370 |
| 201750-513400 | Employee Assistance Plan | 40 | 57 | 57 | 57 | 60 |
| 201750-520100 | Office Supplies | 524 | 256 | 400 | 264 | 260 |
| 201750-521150 | CTC Land Dues | 256 | - | - | - | - |
| 201750-522100 | Operating Supplies-Signs | 1,320 | 938 | 2,760 | 936 | 940 |
| 201750-522110 | Operating Supplies-Janitorial | 270 | - | - | - | - |
| 201750-522500 | Non-Capital Furn/Equip/Tools | 3,094 | 2,575 | 2,575 | 2,664 | 2,660 |
| 201750-522900 | Miscellaneous Supplies | 240 | - | 370 | - | - |
| 201750-523100 | Uniforms and Clothing | 1,752 | 2,030 | 2,030 | 2,091 | 2,090 |
| 201750-525100 | Auto Expense-Parts & Repairs | 960 | 1,030 | 1,030 | 1,060 | 1,060 |
| 201750-525200 | Auto Expense-Tires | - | 412 | 412 | 424 | 420 |
| 201750-525300 | Gas & Oil | 3,192 | 2,574 | 3,500 | 2,650 | 2,650 |
| 201750-531000 | Ditch Assessment | 3,054 | 1,500 | 1,650 | - | - |
| 201750-532100 | Insurance | 1,300 | - | 5,360 | - | 8,100 |
| 201750-532200 | Printing | 80 | - | - | - | - |
| 201750-532210 | Travel | 87 | - | - | - | - |
| 201750-532220 | Business and Auto Allowance | 1,142 | - | 400 | - | - |
| 201750-532230 | Dues/Subscriptions/Books | 39 | - | - | - | - |
| 201750-533100 | Boulder County Youth Corp | 5,344 | 6,900 | 6,900 | 3,690 | 3,690 |
| 201750-534000 | Utility Services-Gas | 750 | - | - | - | - |
| 201750-534010 | Utility Services-Electricity | 2,520 | - | - | - | - |
| 201750-534020 | Utility Service-Trash Removal | 453 | - | - | - | - |
| 201750-534050 | Utility Services-Water | 2,432 | - | 30 | - | - |
| 201750-535010 | Communication Svcs-Cell Phone | 767 | 359 | 359 | 370 | 370 |
| 201750-535030 | Comm Svcs-Internet/Cable | 30 | - | - | - | - |
| 201750-537030 | Volunteer Appreciation | 114 | - | - | - | - |
| 201750-538100 | Education Expense | 424 | 2,100 | 2,100 | - | - |
| 201750-538350 | Open Space Advisory Board | 245 | 100 | 100 | 100 | 100 |
| 201750-538999 | Other Services and Charges | 1,292 | - | 220 | - | - |
| 201750-540110 | Prof Serv-Engineering | - | 31,060 | - | - | - |
| 201750-540300 | Prof Serv-Custodial | 903 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 201750-540410 | Prof Serv-Investment Fee | 601 | 2,500 | 2,500 | - | - |
| 201750-540415 | Prof Serv-Bank Charges | 364 | 600 | 620 | - | - |
| 201750-540530 | Prof Serv-Resource Management | 18,458 | 21,500 | 21,500 | 20,600 | 20,600 |
| 201750-540900 | Prof Serv-Other | 12,000 | 9,897 | 9,897 | 9,894 | 9,890 |
| 201750-547010 | Prof Serv-Pest Control | 3,905 | 4,170 | 4,170 | 4,293 | 4,290 |
| 201750-547020 | Prof Serv-Weed Control | 31,653 | 28,840 | 28,840 | 30,000 | 30,000 |
| 201750-550000 | Parts/Repairs/Maint-Bldgs/Fac | 1,438 | - | - | - | - |
| 201750-550020 | Parts/Repairs/Maint-Equip | 83 | - | - | - | - |
| 201750-550030 | Parts/Repairs/Maint-Grounds | 5,244 | 5,655 | 5,655 | 5,825 | 5,830 |
| 201750-550070 | Parts/Repairs/Maint-HVAC | 302 | - | - | - | - |
| 201750-550090 | Parts/Repairs/Maint-Copiers | 376 | - | - | - | - |
| 201750-550100 | Parts/Repairs/Maint-Software | 56 | - | - | - | - |
| 201750-550150 | Parts/Repairs/Maint-Fire Syste | 106 | - | - | - | - |
| 201750-550160 | Parts/Repairs/Maint-Electrical | 138 | - | - | - | - |
| 201750-550170 | Parts/Repairs/Maint-Plumbing | 19 | - | - | - | - |
| 201750-550180 | Parts/Repairs/Maint-Lighting | 32 | - | - | - | - |
| 201750-550240 | Parts/Repairs/Maint-Memorials | 2,564 | 1,545 | 1,545 | 1,591 | 1,590 |
| 201750-580030 | Vehicle/Equipment Replacement | 1,411 | 1,916 | - | 1,922 | 1,920 |
| 201750-580040 | Computer Replacement | 91 | - | - | - | - |
| Total Open Space Administration & Operations | | 396,163 | 324,288 | 300,804 | 292,943 | 298,900 |

Parks Administration & Operations

| | | | | | | |
|---------------|-------------------------------|---------|---------|---------|---------|---------|
| 201751-511000 | Regular Salaries | 463,053 | 511,231 | 511,231 | 526,777 | 520,530 |
| 201751-511100 | Variable Salaries | 50,160 | - | - | - | 18,900 |
| 201751-511150 | Temp/Seasonal Salaries | 92,180 | 182,738 | 182,738 | 200,698 | 194,850 |
| 201751-511200 | Overtime Pay | 16,794 | 18,185 | 19,000 | 18,730 | 18,730 |
| 201751-512000 | FICA Expense | 47,419 | 53,167 | 53,167 | 55,691 | 52,540 |
| 201751-512100 | Retirement Contribution | 26,242 | 29,118 | 29,118 | 30,003 | 29,660 |
| 201751-512200 | Workers Compensation | 11,448 | 11,676 | 15,000 | 12,164 | 13,830 |
| 201751-512300 | Unemployment Compensation | - | - | 1,700 | - | - |
| 201751-513000 | Medical Insurance | 65,402 | 74,824 | 74,824 | 82,242 | 58,470 |
| 201751-513100 | Dental Insurance | 2,369 | 5,551 | 5,551 | 5,826 | 5,080 |
| 201751-513200 | Vision Insurance | 557 | 1,320 | 1,320 | 1,319 | 1,180 |
| 201751-513300 | Life, AD&D & LTD Insurance | 2,185 | 4,791 | 4,791 | 4,927 | 5,180 |
| 201751-513400 | Employee Assistance Plan | 72 | 250 | 250 | 250 | 240 |
| 201751-520100 | Office Supplies | 1,957 | 613 | 1,500 | 631 | 630 |
| 201751-521100 | Computer Supplies-Software | 173 | - | 210 | - | - |
| 201751-521150 | CTC Land Dues | 513 | - | - | - | - |
| 201751-522010 | Operating Supplies-Chemicals | - | - | 600 | - | - |
| 201751-522100 | Operating Supplies-Signs | 74 | 350 | 2,050 | 350 | 350 |
| 201751-522110 | Operating Supplies-Janitorial | 1,729 | - | - | - | - |
| 201751-522120 | Operating Supplies-Safety | 2,662 | 1,082 | 1,450 | 1,114 | 1,110 |
| 201751-522170 | Tree Replacement | - | 15,000 | 2,000 | - | - |
| 201751-522200 | Operating Supplies-Plant Mat. | - | 13,800 | 13,800 | 15,000 | 15,000 |
| 201751-522500 | Non-Capital Furn/Equip/Tools | 12,741 | 3,826 | 8,900 | 3,940 | 3,940 |
| 201751-522900 | Miscellaneous Supplies | 9,259 | 16,907 | 16,907 | 12,038 | 12,040 |
| 201751-523100 | Uniforms and Clothing | 7,286 | 6,300 | 6,300 | 6,300 | 6,300 |
| 201751-525100 | Auto Expense-Parts & Repairs | 11,121 | 13,390 | 13,390 | 13,792 | 13,790 |
| 201751-525200 | Auto Expense-Tires | 1,127 | 2,833 | 2,833 | 2,917 | 2,920 |
| 201751-525300 | Gas & Oil | 19,595 | 24,463 | 24,463 | 25,196 | 25,200 |
| 201751-532100 | Insurance | 13,863 | 14,152 | 14,152 | 14,577 | 13,900 |
| 201751-532200 | Printing | 296 | - | - | - | - |
| 201751-532210 | Travel | 167 | 187 | 187 | 191 | 190 |
| 201751-532220 | Business and Auto Allowance | 1,259 | - | 600 | - | - |
| 201751-532230 | Dues/Subscriptions/Books | 77 | 284 | 284 | 284 | 280 |
| 201751-533100 | Boulder County Youth Corp | 6,670 | 6,900 | 6,900 | 7,400 | 7,400 |
| 201751-534000 | Utility Services-Gas | 1,699 | - | - | - | - |
| 201751-534010 | Utility Services-Electricity | 26,445 | 13,699 | 19,000 | 14,110 | 14,110 |
| 201751-534020 | Utility Service-Trash Removal | 3,430 | 1,983 | 3,000 | 2,042 | 2,040 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|--------------------------------|------------------|-------------------|------------------|----------------------|---------------------|
| 201751-534040 | Utility Service-Haz Waste Disp | 7 | - | - | - | - |
| 201751-534050 | Utility Services-Water | 280,141 | 164,863 | 164,863 | 187,961 | 187,960 |
| 201751-535010 | Communication Svcs-Cell Phone | 1,095 | 260 | 1,500 | 267 | 270 |
| 201751-535030 | Comm Svcs-Internet/Cable | 399 | - | - | - | - |
| 201751-536000 | Rentals-Equipment | 12,561 | 9,270 | 9,270 | 9,548 | 9,550 |
| 201751-538100 | Education Expense | 3,503 | 3,605 | 5,500 | 3,713 | 3,710 |
| 201751-538999 | Other Services and Charges | 514 | 360 | 360 | 371 | 370 |
| 201751-540300 | Prof Serv-Custodial | 7,999 | - | - | - | - |
| 201751-540410 | Prof Serv-Investment Fee | 767 | 2,500 | 2,500 | - | - |
| 201751-540415 | Prof Serv-Bank Charges | - | 600 | - | - | - |
| 201751-540900 | Prof Serv-Other | 3,642 | 12,891 | 12,891 | 12,796 | 12,800 |
| 201751-540910 | Prof Serv-Consulting | - | 300 | - | 300 | - |
| 201751-547000 | Prof Serv-Mowing | 110,840 | 78,540 | 78,540 | 82,467 | 82,470 |
| 201751-547010 | Prof Serv-Pest Control | 3,910 | 2,920 | 2,920 | 3,007 | 3,010 |
| 201751-547020 | Prof Serv-Weed Control | 9,448 | 10,815 | - | 11,140 | 11,140 |
| 201751-547030 | Prof Serv-Landscape Maint. | 20,769 | 39,146 | 39,146 | 39,708 | 45,710 |
| 201751-547110 | Trail Work | - | 15,000 | 15,000 | - | - |
| 201751-547130 | Tennis Court Resurfacing | - | 16,000 | 16,000 | - | - |
| 201751-550000 | Parts/Repairs/Maint-Bldgs/Fac | 5,177 | 2,575 | 2,575 | 2,652 | 2,650 |
| 201751-550020 | Parts/Repairs/Maint-Equip | 26,333 | 5,768 | 10,100 | 5,941 | 5,940 |
| 201751-550030 | Parts/Repairs/Maint-Grounds | 9,664 | 8,652 | 8,652 | 8,912 | 8,910 |
| 201751-550070 | Parts/Repairs/Maint-HVAC | 1,321 | - | - | - | - |
| 201751-550090 | Parts/Repairs/Maint-Copiers | 752 | - | - | - | - |
| 201751-550100 | Parts/Repairs/Maint-Software | 111 | - | - | - | - |
| 201751-550140 | Parts/Repairs/Maint-Painting | 19 | - | - | - | - |
| 201751-550150 | Parts/Repairs/Maint-Fire Syste | 249 | - | - | - | - |
| 201751-550160 | Parts/Repairs/Maint-Electrical | 301 | - | - | - | - |
| 201751-550170 | Parts/Repairs/Maint-Plumbing | 84 | - | - | - | - |
| 201751-550180 | Parts/Repairs/Maint-Lighting | 299 | - | - | - | - |
| 201751-550240 | Parts/Repairs/Maint-Memorials | 1,353 | 980 | 2,160 | 980 | 980 |
| 201751-550260 | Parts/Repairs/Maint-Ground Irr | 24,392 | 28,000 | 28,000 | 28,000 | 28,000 |
| 201751-580030 | Vehicle/Equipment Replacement | 22,110 | 15,477 | - | 15,477 | 15,480 |
| 201751-580040 | Computer Replacement | 181 | - | - | - | - |
| Total Parks Administration & Operations | | 1,447,970 | 1,447,141 | 1,437,192 | 1,471,749 | 1,457,340 |
| Open Space Acquisition | | | | | | |
| 201755-511000 | Regular Salaries | 2,774 | 2,963 | 2,963 | 3,011 | 3,140 |
| 201755-512000 | FICA Expense | 187 | 199 | 199 | 202 | 220 |
| 201755-512100 | Retirement Contribution | 151 | 163 | 163 | 166 | 170 |
| 201755-512200 | Workers Compensation | 28 | 33 | 33 | 34 | 20 |
| 201755-513000 | Medical Insurance | 269 | 352 | 352 | 387 | 360 |
| 201755-513100 | Dental Insurance | 12 | 24 | 24 | 26 | 30 |
| 201755-513200 | Vision Insurance | 3 | 6 | 6 | 6 | 10 |
| 201755-513300 | Life, AD&D & LTD Insurance | 12 | 25 | 25 | 25 | 20 |
| 201755-513400 | Employee Assistance Plan | 0 | 1 | 1 | 1 | - |
| 201755-525100 | Auto Expense-Parts & Repairs | 6 | - | - | - | - |
| 201755-525300 | Gas & Oil | 18 | - | - | - | - |
| 201755-532100 | Insurance | 1,085 | - | - | - | - |
| 201755-532220 | Business and Auto Allowance | 33 | - | 50 | - | - |
| 201755-535010 | Communication Svcs-Cell Phone | 2 | - | 10 | - | - |
| 201755-540410 | Prof Serv-Investment Fee | 84 | - | - | - | - |
| 201755-540415 | Prof Serv-Bank Charges | 26 | - | - | - | - |
| 201755-540900 | Prof Serv-Other | - | 5,000 | - | 5,000 | 5,000 |
| 201755-580030 | Vehicle/Equipment Replacement | 17 | - | - | - | - |
| Total Open Space Acquisition | | 4,708 | 8,765 | 3,825 | 8,857 | 8,970 |
| Open Space Education & Outreach | | | | | | |
| 201756-511000 | Regular Salaries | 78,298 | 87,801 | 87,801 | 91,864 | 136,800 |
| 201756-511100 | Variable Salaries | 50 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|-------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 201756-511150 | Temp/Seasonal Salaries | 289 | 1,366 | 1,366 | 1,407 | 1,370 |
| 201756-511200 | Overtime Pay | 2,806 | 227 | 1,500 | 242 | 240 |
| 201756-512000 | FICA Expense | 6,000 | 6,585 | 6,585 | 6,892 | 10,010 |
| 201756-512100 | Retirement Contribution | 4,415 | 4,842 | 4,842 | 5,066 | 7,540 |
| 201756-512200 | Workers Compensation | 1,172 | 1,701 | 1,701 | 1,784 | 2,370 |
| 201756-513000 | Medical Insurance | 11,195 | 10,998 | 10,998 | 12,098 | 27,990 |
| 201756-513100 | Dental Insurance | 384 | 791 | 791 | 831 | 2,330 |
| 201756-513200 | Vision Insurance | 107 | 220 | 220 | 221 | 460 |
| 201756-513300 | Life, AD&D & LTD Insurance | 401 | 885 | 885 | 922 | 920 |
| 201756-513400 | Employee Assistance Plan | 23 | 48 | 48 | 48 | 70 |
| 201756-520100 | Office Supplies | 91 | - | - | - | - |
| 201756-522500 | Non-Capital Furn/Equip/Tools | 13 | - | - | - | - |
| 201756-522900 | Miscellaneous Supplies | 7 | - | - | - | - |
| 201756-523100 | Uniforms and Clothing | 94 | - | 450 | - | - |
| 201756-525100 | Auto Expense-Parts & Repairs | 35 | - | - | - | - |
| 201756-525300 | Gas & Oil | 106 | - | - | - | - |
| 201756-532100 | Insurance | 1,085 | - | - | - | - |
| 201756-532200 | Printing | 80 | - | - | - | - |
| 201756-532210 | Travel | 80 | - | - | - | - |
| 201756-532220 | Business and Auto Allowance | 133 | - | 150 | - | - |
| 201756-532230 | Dues/Subscriptions/Books | 39 | - | - | - | - |
| 201756-534050 | Utility Services-Water | 3 | - | - | - | - |
| 201756-535010 | Communication Svcs-Cell Phone | 294 | - | 20 | - | - |
| 201756-535030 | Comm Svcs-Internet/Cable | 30 | - | - | - | - |
| 201756-537030 | Volunteer Appreciation | 186 | 515 | 515 | 530 | 530 |
| 201756-538100 | Education Expense | 2,888 | 912 | 912 | 955 | 960 |
| 201756-540410 | Prof Serv-Investment Fee | 84 | - | - | - | - |
| 201756-540415 | Prof Serv-Bank Charges | 26 | - | - | - | - |
| 201756-550090 | Parts/Repairs/Maint-Copiers | 376 | - | - | - | - |
| 201756-580030 | Vehicle/Equipment Replacement | 100 | - | - | - | - |
| 201756-580040 | Computer Replacement | 76 | - | - | - | - |
| Total Open Space Education & Outreach | | 110,963 | 116,891 | 118,784 | 122,859 | 191,590 |

Open Space Trail Maintenance

| | | | | | | |
|---------------|-------------------------------|--------|--------|--------|--------|--------|
| 201757-511000 | Regular Salaries | 50,575 | 59,564 | 59,564 | 61,312 | 61,980 |
| 201757-511100 | Variable Salaries | 400 | - | - | - | - |
| 201757-511150 | Temp/Seasonal Salaries | 2,310 | 10,924 | 10,924 | 11,252 | 10,920 |
| 201757-511200 | Overtime Pay | 2,083 | 1,878 | 1,878 | 2,001 | 2,000 |
| 201757-512000 | FICA Expense | 3,897 | 5,026 | 5,026 | 5,186 | 5,460 |
| 201757-512100 | Retirement Contribution | 2,812 | 3,379 | 3,379 | 3,482 | 3,520 |
| 201757-512200 | Workers Compensation | 1,183 | 954 | 954 | 990 | 1,100 |
| 201757-513000 | Medical Insurance | 6,582 | 10,017 | 10,017 | 11,018 | 8,070 |
| 201757-513100 | Dental Insurance | 229 | 650 | 650 | 683 | 600 |
| 201757-513200 | Vision Insurance | 60 | 177 | 177 | 177 | 160 |
| 201757-513300 | Life, AD&D & LTD Insurance | 205 | 554 | 554 | 570 | 590 |
| 201757-513400 | Employee Assistance Plan | 9 | 26 | 26 | 26 | 30 |
| 201757-520100 | Office Supplies | 53 | - | - | - | - |
| 201757-521150 | CTC Land Dues | 128 | - | - | - | - |
| 201757-522110 | Operating Supplies-Janitorial | 135 | - | - | - | - |
| 201757-522500 | Non-Capital Furn/Equip/Tools | 720 | - | - | - | - |
| 201757-522900 | Miscellaneous Supplies | 7 | - | - | - | - |
| 201757-523100 | Uniforms and Clothing | 174 | - | 200 | - | - |
| 201757-525100 | Auto Expense-Parts & Repairs | 41 | - | - | - | - |
| 201757-525300 | Gas & Oil | 123 | - | - | - | - |
| 201757-532100 | Insurance | 1,085 | - | - | - | - |
| 201757-532200 | Printing | 80 | - | - | - | - |
| 201757-532210 | Travel | 80 | - | - | - | - |
| 201757-532220 | Business and Auto Allowance | 356 | - | 400 | - | - |
| 201757-532230 | Dues/Subscriptions/Books | 39 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|---------------------------------|---------------|-------------------|----------------|----------------------|---------------------|
| 201757-533100 | Boulder County Youth Corp | 1,336 | - | - | - | - |
| 201757-534000 | Utility Services-Gas | 375 | - | - | - | - |
| 201757-534010 | Utility Services-Electricity | 1,260 | - | - | - | - |
| 201757-534020 | Utility Service-Trash Removal | 227 | - | - | - | - |
| 201757-534050 | Utility Services-Water | 3 | - | - | - | - |
| 201757-535010 | Communication Svcs-Cell Phone | 326 | - | 100 | - | - |
| 201757-535030 | Comm Svcs-Internet/Cable | 30 | - | - | - | - |
| 201757-538100 | Education Expense | 139 | - | - | - | - |
| 201757-540300 | Prof Serv-Custodial | 452 | - | - | - | - |
| 201757-540410 | Prof Serv-Investment Fee | 84 | - | - | - | - |
| 201757-540415 | Prof Serv-Bank Charges | 26 | - | - | - | - |
| 201757-547010 | Prof Serv-Pest Control | 2 | - | - | - | - |
| 201757-550000 | Parts/Repairs/Maint-Bldgs/Fac | 719 | - | - | - | - |
| 201757-550020 | Parts/Repairs/Maint-Equip | 42 | - | - | - | - |
| 201757-550030 | Parts/Repairs/Maint-Grounds | 2,823 | 10,000 | 10,000 | 10,300 | 10,300 |
| 201757-550070 | Parts/Repairs/Maint-HVAC | 151 | - | - | - | - |
| 201757-550090 | Parts/Repairs/Maint-Copiers | 301 | - | - | - | - |
| 201757-550100 | Parts/Repairs/Maint-Software | 28 | - | - | - | - |
| 201757-550150 | Parts/Repairs/Maint-Fire System | 53 | - | - | - | - |
| 201757-550160 | Parts/Repairs/Maint-Electrical | 69 | - | - | - | - |
| 201757-550170 | Parts/Repairs/Maint-Plumbing | 9 | - | - | - | - |
| 201757-550180 | Parts/Repairs/Maint-Lighting | 16 | - | - | - | - |
| 201757-580030 | Vehicle/Equipment Replacement | 116 | - | - | - | - |
| 201757-580040 | Computer Replacement | 76 | - | - | - | - |
| Total Open Space Trail Maintenance | | 82,029 | 103,150 | 103,850 | 106,996 | 104,730 |
| Open Space New Trails | | | | | | |
| 201758-511000 | Regular Salaries | 11,866 | 13,336 | 13,336 | 13,880 | 14,290 |
| 201758-511100 | Variable Salaries | 50 | - | - | - | - |
| 201758-511150 | Temp/Seasonal Salaries | 289 | 1,366 | 1,366 | 1,407 | 1,370 |
| 201758-511200 | Overtime Pay | 1,000 | 225 | 225 | 240 | 240 |
| 201758-512000 | FICA Expense | 887 | 1,034 | 1,034 | 1,078 | 1,170 |
| 201758-512100 | Retirement Contribution | 659 | 746 | 746 | 777 | 790 |
| 201758-512200 | Workers Compensation | 376 | 250 | 250 | 261 | 180 |
| 201758-513000 | Medical Insurance | 1,292 | 1,884 | 1,884 | 2,073 | 1,650 |
| 201758-513100 | Dental Insurance | 63 | 150 | 150 | 158 | 170 |
| 201758-513200 | Vision Insurance | 10 | 28 | 28 | 28 | 30 |
| 201758-513300 | Life, AD&D & LTD Insurance | 57 | 130 | 130 | 134 | 140 |
| 201758-513400 | Employee Assistance Plan | 2 | 5 | 5 | 5 | - |
| 201758-523100 | Uniforms and Clothing | - | - | 20 | - | - |
| 201758-525100 | Auto Expense-Parts & Repairs | 6 | - | - | - | - |
| 201758-525300 | Gas & Oil | 18 | - | - | - | - |
| 201758-532100 | Insurance | 1,085 | - | - | - | - |
| 201758-532220 | Business and Auto Allowance | 33 | - | 50 | - | - |
| 201758-535010 | Communication Svcs-Cell Phone | 4 | - | 10 | - | - |
| 201758-540410 | Prof Serv-Investment Fee | 84 | - | - | - | - |
| 201758-540415 | Prof Serv-Bank Charges | 26 | - | - | - | - |
| 201758-580030 | Vehicle/Equipment Replacement | 17 | - | - | - | - |
| Total Open Space New Trails | | 17,823 | 19,153 | 19,233 | 20,039 | 20,030 |
| Capital - Code Enforcement | | | | | | |
| 201212-630117 | Interpretive Education | 397 | - | - | - | - |
| Total Capital - Code Enforcement | | 397 | - | - | - | - |
| Capital - Streetscapes | | | | | | |
| 201313-630101 | Irrig Replacements & Improvs | 3,872 | 20,000 | 15,000 | 20,000 | 20,000 |
| 201313-640000 | Motor Vehicle/Road Equipment | 20,037 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 201313-640001 | Machinery & Equipment | 32,207 | 7,934 | 6,350 | 7,500 | 7,500 |
| 201313-660100 | New Trees | 1,325 | - | - | - | - |
| Total Capital - Streetscapes | | 57,441 | 27,934 | 21,350 | 27,500 | 27,500 |
| Capital - Snow & Ice Removal | | | | | | |
| 201314-640000 | Motor Vehicle/Road Equipment | 2,947 | - | - | - | - |
| 201314-640001 | Machinery & Equipment | 21,471 | 7,934 | 6,350 | 7,500 | 7,500 |
| 201314-640104 | Snow Removal Equipment | 20,598 | - | - | - | - |
| Total Capital - Snow & Ice Removal | | 45,016 | 7,934 | 6,350 | 7,500 | 7,500 |
| Capital - Parks | | | | | | |
| 201511-630071 | Parks and Open Space Signs | - | - | - | 31,250 | 31,250 |
| 201511-630101 | Irrig Replacements & Improvs | 11,616 | 30,000 | 26,000 | 30,000 | 30,000 |
| 201511-640000 | Motor Vehicle/Road Equipment | 35,949 | - | - | - | - |
| 201511-640001 | Machinery & Equipment | 37,575 | 55,579 | 44,500 | 52,500 | 52,500 |
| 201511-620041 | City Shops Renovation | 1,802 | - | - | - | - |
| 201511-630127 | Miner's Field Park Improvs | - | 35,000 | 25,000 | - | 10,000 |
| 201511-640103 | Bucket Truck | 50,849 | - | - | - | - |
| 201511-660015 | Wayfinding & Signs | 23,980 | - | - | - | - |
| 201511-660100 | New Trees | 2,285 | - | - | - | - |
| 201511-660105 | Soccer/Multipurpose Fields | - | - | - | 5,100 | 5,100 |
| Total Capital - Parks | | 164,055 | 120,579 | 95,500 | 118,850 | 128,850 |
| Capital - Cemetery | | | | | | |
| 201516-640001 | Machinery & Equipment | 5,368 | - | - | - | - |
| 201516-660100 | New Trees | 823 | - | - | - | - |
| Total Capital - Cemetery | | 6,190 | - | - | - | - |
| Capital - Open Space Maintenance | | | | | | |
| 201522-630004 | Lastoska Property Conservation | - | 12,500 | 12,500 | - | - |
| 201522-630006 | Boundary Treatments | 6,500 | - | - | - | - |
| 201522-630068 | Porta Toilet Enclosures | - | - | - | 38,000 | - |
| 201522-630093 | Hecla Lake Reservoir Improvs | 845 | 19,155 | 8,000 | - | - |
| 201522-640001 | Machinery & Equipment | - | 6,000 | 4,800 | 17,500 | 17,500 |
| Total Capital - Open Space Maintenance | | 7,345 | 37,655 | 25,300 | 55,500 | 17,500 |
| Capital - Open Space Education & Outreach | | | | | | |
| 201523-630117 | Interpretive Education | 7,552 | 3,600 | 3,000 | 6,000 | 6,000 |
| 201523-660093 | Trail Connections | - | 63,823 | 5,050 | 65,400 | 124,170 |
| Total Capital - Education & Outreach | | 7,552 | 67,423 | 8,050 | 71,400 | 130,170 |
| Capital - Open Space Trail Maintenance | | | | | | |
| 201524-640000 | Motor Vehicle/Road Equipment | - | 32,000 | 41,200 | - | - |
| 201524-640001 | Machinery & Equipment | 10,736 | 6,000 | 4,800 | 17,500 | 17,500 |
| 201524-660081 | Trail Improvements | 10,283 | - | - | - | - |
| Total Capital - Open Space Trail Maintenance | | 21,018 | 38,000 | 46,000 | 17,500 | 17,500 |
| Capital - Open Space New Trails | | | | | | |
| 201528-660067 | Hwy 42 Multi-Use Underpass | - | 392,500 | 392,500 | 750,000 | 1,800,000 |
| 201528-660072 | US36 Underpass-Davidson Mesa | 4,309 | - | - | - | - |
| 201528-660093 | Trail Connections | - | 255,293 | 20,200 | 261,600 | 496,700 |
| 201528-660201 | Trail Projects | - | 207,992 | 45,000 | 157,000 | - |
| 201528-660224 | Kestral Trail Connection | - | 62,500 | 60,000 | - | - |
| Total Capital - Open Space New Trails | | 4,309 | 918,285 | 517,700 | 1,168,600 | 2,296,700 |
| Capital - Golf Course | | | | | | |
| 201537-660100 | New Trees | 137 | - | - | - | - |
| Total Capital - Golf Course | | 137 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|----------------------------|--------------------|--------------------------|----------------------|-----------------------------|----------------------------|
| Capital - Athletic Fields | | | | | | |
| 201538-660105 | Soccer/Multipurpose Fields | - | - | - | 9,900 | 9,900 |
| Total Capital - Athletic Fields | | - | - | - | 9,900 | 9,900 |
| Capital - Open Space Acquisition | | | | | | |
| 201755-610008 | Open Space Acquisition | - | 2,125,000 | 2,065,000 | - | - |
| Total Capital - Open Space Acquisition | | - | 2,125,000 | 2,065,000 | - | - |
| Total Open Space & Parks Fund Expenditures | | 2,373,117 | 5,703,522 | 5,117,082 | 3,853,058 | 5,092,460 |
| Ending Fund Balance | | 4,005,324 | 797,922 | 1,804,422 | 934,574 | 1,106,472 |

**City of Louisville, Colorado
Conservation Trust - Lottery Fund
2018 Budget**

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|-------------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| Beginning Fund Balance | | 673,038 | 643,700 | 643,700 | 382,200 | 382,200 |
| Parks Revenue | | | | | | |
| 202051-433000 | Grant Revenues | - | 75,000 | 75,000 | 75,000 | 75,000 |
| 202051-435300 | State Lottery | 223,514 | 225,750 | 201,160 | 200,640 | 201,160 |
| 202051-461100 | Interest Earnings | 5,025 | 2,000 | 5,500 | 2,000 | 3,270 |
| 202051-461110 | Net Incr (Decr) in Fair Value | 390 | - | - | - | - |
| Total Parks Revenue | | 228,929 | 302,750 | 281,660 | 277,640 | 279,430 |
| Total Conservation Trust - Lottery Fund Revenue | | 228,929 | 302,750 | 281,660 | 277,640 | 279,430 |
| Administration & Operations | | | | | | |
| 202120-540410 | Prof Serv-Investment Fee | 438 | 400 | 400 | 400 | 400 |
| Total Administration & Operations | | 438 | 400 | 400 | 400 | 400 |
| Capital - Parks | | | | | | |
| 202511-620003 | Restroom Improvement Program | 47,042 | - | 160 | | - |
| 202511-620004 | Recreation Campus Restroom | 96,597 | 205,000 | 205,000 | - | - |
| 202511-630048 | Playgrounds | - | 280,000 | 280,000 | 280,000 | - |
| 202511-630078 | Tennis Court Resurfacing | - | 11,040 | 4,800 | - | - |
| 202511-630118 | Tennis Court Renovation | 43 | 29,960 | 29,960 | 57,000 | 57,000 |
| 202511-630122 | Improvements at Cmty Dog Park | - | 10,000 | 10,000 | 62,500 | - |
| 202511-660099 | Louisville Arboretum | 62,303 | - | - | - | - |
| 202511-660106 | Park Landscape Renovations | 26,539 | - | - | 117,000 | - |
| Total Capital - Parks | | 232,523 | 536,000 | 529,920 | 516,500 | 57,000 |
| Capital - Open Space Maintenance | | | | | | |
| 202522-630093 | Hecla Lake Aeration | 25,288 | - | - | - | - |
| Total Capital - Open Space Maintenance | | 25,288 | - | - | - | - |
| Capital - Youth Activities | | | | | | |
| 202531-630118 | Tennis Court Renovation (50%) | 9 | 6,420 | 6,420 | - | - |
| Total Capital - Youth Activities | | 9 | 6,420 | 6,420 | - | - |
| Capital - Adult Activities | | | | | | |
| 202532-630118 | Tennis Court Renovation (50%) | 9 | 6,420 | 6,420 | - | - |
| Total Capital - Adult Activities | | 9 | 6,420 | 6,420 | - | - |
| Interfund Transfers | | | | | | |
| 202910-990303 | Transfer to Rec Center Construction | - | - | - | - | 459,500 |
| Total Interfund Transfers | | - | - | - | - | 459,500 |
| Total Conservation Trust - Lottery Fund Expenditures | | 258,267 | 549,240 | 543,160 | 516,900 | 516,900 |
| Ending Fund Balance | | 643,700 | 397,210 | 382,200 | 142,940 | 144,730 |

City of Louisville, Colorado
Cemetery Perpetual Care Fund
2018 Budget

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|-------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| Beginning Fund Balance | | 495,224 | 515,001 | 515,001 | 537,811 | 537,811 |
| Parks Revenue | | | | | | |
| 203051-422310 | Burial Permits - Restricted | 20,093 | 33,660 | 23,110 | 33,980 | 24,270 |
| 203051-461100 | Interest Earnings | 3,659 | 2,000 | 4,000 | 2,000 | 6,870 |
| 203051-461110 | Net Incr (Decr) in Fair Value | 303 | - | - | - | - |
| Total Parks Revenue | | 24,054 | 35,660 | 27,110 | 35,980 | 31,140 |
| Total Cemetery Perpetual Care Fund Revenue | | 24,054 | 35,660 | 27,110 | 35,980 | 31,140 |
| Administration & Operations | | | | | | |
| 203120-540410 | Prof Serv-Investment Fee | 315 | 300 | 300 | 300 | 300 |
| Total Administration & Operations | | 315 | 300 | 300 | 300 | 300 |
| Interfund Transfers | | | | | | |
| 203910-990204 | Transfer to Cemetery Fund | 3,962 | 2,000 | 4,000 | 2,000 | 6,870 |
| Total Interfund Transfers | | 3,962 | 2,000 | 4,000 | 2,000 | 6,870 |
| Total Cemetery Perpetual Care Fund Expenditures | | 4,277 | 2,300 | 4,300 | 2,300 | 7,170 |
| Ending Fund Balance | | 515,001 | 548,361 | 537,811 | 571,491 | 561,781 |

**City of Louisville, Colorado
Cemetery Fund
2018 Budget**

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| Beginning Fund Balance | | 31,603 | 30,153 | 30,153 | 30,152 | 30,152 |
| Parks Revenue | | | | | | |
| 204051-422300 | Burial Permit | 20,093 | 33,660 | 23,110 | 33,980 | 24,270 |
| 204051-448110 | Burial Fees (Open & Close) | 44,970 | 32,180 | 34,420 | 32,490 | 35,110 |
| 204051-461000 | Miscellaneous Revenues | - | - | 10 | - | - |
| 204051-461100 | Interest Earnings | 333 | 400 | 400 | 560 | 380 |
| 204051-461110 | Net Incr (Decr) in Fair Value | 43 | - | - | - | - |
| Total Parks Revenue | | 65,438 | 66,240 | 57,940 | 67,030 | 59,760 |
| Interfund Transfers | | | | | | |
| 204001-980101 | Xfer from General Fund | 84,667 | 95,000 | 106,250 | 105,000 | 95,770 |
| 204001-980203 | Tfer fr Cemtry Perpet CareFund | 3,962 | 2,000 | 4,000 | 2,000 | 6,870 |
| Total Interfund Transfers | | 88,629 | 97,000 | 110,250 | 107,000 | 102,640 |
| Total Cemetery Fund Revenue | | 154,067 | 163,240 | 168,190 | 174,030 | 162,400 |
| Cemetery Administration & Operations | | | | | | |
| 204752-511000 | Regular Salaries | 53,161 | 54,047 | 54,047 | 55,913 | 57,760 |
| 204752-511100 | Variable Salaries | 6 | - | 1,000 | - | 1,350 |
| 204752-511200 | Overtime Pay | 2,741 | 3,167 | 3,167 | 3,262 | 3,260 |
| 204752-512000 | FICA Expense | 4,220 | 4,279 | 4,279 | 4,426 | 4,720 |
| 204752-512100 | Retirement Contribution | 3,057 | 3,147 | 3,147 | 3,243 | 3,360 |
| 204752-512200 | Workers Compensation | 1,060 | 1,090 | 1,090 | 1,132 | 1,580 |
| 204752-513000 | Medical Insurance | 8,827 | 7,606 | 7,606 | 8,322 | 7,670 |
| 204752-513100 | Dental Insurance | 268 | 551 | 551 | 575 | 560 |
| 204752-513200 | Vision Insurance | 73 | 150 | 150 | 149 | 140 |
| 204752-513300 | Life, AD&D & LTD Insurance | 236 | 542 | 542 | 559 | 580 |
| 204752-513400 | Employee Assistance Plan | 14 | 31 | 31 | 31 | 30 |
| 204752-520100 | Office Supplies | 107 | - | - | - | - |
| 204752-521100 | Computer Supplies-Software | 58 | - | 820 | - | - |
| 204752-521150 | CTC Land Dues | 128 | - | - | - | - |
| 204752-522110 | Operating Supplies-Janitorial | 135 | - | - | - | - |
| 204752-522170 | Operating Supplies - Tree Repl | - | - | 820 | - | - |
| 204752-522500 | Non-Capital Furn/Equip/Tools | 445 | 968 | 968 | 997 | 1,000 |
| 204752-522550 | Cremation Vaults | 1,616 | 2,060 | 2,060 | 2,122 | 2,120 |
| 204752-522900 | Miscellaneous Supplies | 238 | 1,005 | 1,005 | 1,035 | 1,040 |
| 204752-523100 | Uniforms and Clothing | 642 | - | 500 | - | - |
| 204752-532100 | Insurance | 8,727 | 8,910 | 8,910 | 9,177 | 9,180 |
| 204752-532200 | Printing | 96 | - | - | - | - |
| 204752-532210 | Travel | 80 | - | - | - | - |
| 204752-532220 | Business and Auto Allowance | 35 | - | - | - | - |
| 204752-532230 | Dues/Subscriptions/Books | 39 | - | - | - | - |
| 204752-534000 | Utility Services-Gas | 375 | - | - | - | - |
| 204752-534010 | Utility Services-Electricity | 1,260 | - | - | - | - |
| 204752-534020 | Utility Service-Trash Removal | 227 | - | - | - | - |
| 204752-534050 | Utility Services-Water | 42,820 | 40,002 | 41,000 | 45,448 | 45,450 |
| 204752-535010 | Communication Svcs-Cell Phone | 356 | - | 400 | - | - |
| 204752-535030 | Comm Svcs-Internet/Cable | 362 | - | 400 | - | - |
| 204752-536000 | Rentals-Equipment | 68 | - | 900 | - | - |
| 204752-538100 | Education Expense | 317 | - | 280 | - | - |
| 204752-540300 | Prof Serv-Custodial | 452 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 204752-540410 | Prof Serv-Investment Fee | 40 | 60 | 60 | 60 | 60 |
| 204752-540415 | Prof Serv-Bank Charges | 1,427 | 1,900 | 1,900 | 1,900 | 1,900 |
| 204752-540900 | Prof Serv-Other | 68 | 1,030 | - | 1,061 | - |
| 204752-547010 | Prof Serv-Pest Control | 2 | - | - | - | - |
| 204752-547100 | Prof Serv - Tree/Hort Maint | - | - | 2,900 | - | - |
| 204752-550000 | Parts/Repairs/Maint-Bldgs/Fac | 719 | - | - | - | - |
| 204752-550020 | Parts/Repairs/Maint-Equip | 519 | - | - | - | - |
| 204752-550030 | Parts/Repairs/Maint-Grounds | 4,425 | 12,500 | 12,500 | 12,500 | 12,500 |
| 204752-550070 | Parts/Repairs/Maint-HVAC | 151 | - | - | - | - |
| 204752-550090 | Parts/Repairs/Maint-Copiers | 376 | - | - | - | - |
| 204752-550100 | Parts/Repairs/Maint-Software | 28 | - | - | - | - |
| 204752-550150 | Parts/Repairs/Maint-Fire Syste | 53 | - | - | - | - |
| 204752-550160 | Parts/Repairs/Maint-Electrical | 69 | 618 | 618 | 637 | 640 |
| 204752-550170 | Parts/Repairs/Maint-Plumbing | 9 | - | - | - | - |
| 204752-550180 | Parts/Repairs/Maint-Lighting | 16 | - | - | - | - |
| 204752-580040 | Computer Replacement | 76 | - | - | - | - |
| Cemetery Administration & Operations | | 140,221 | 143,662 | 151,650 | 152,549 | 154,900 |
| Capital - Parks & Recreation | | | | | | |
| 204799-630087 | General Cemetery Improvements | - | 12,210 | 10,540 | - | - |
| 204799-630089 | Cemetery Expansion | - | - | - | - | - |
| 204799-640001 | Machinery & Equipment (10%) | - | 7,500 | 6,000 | 7,500 | 7,500 |
| 204799-640103 | Bucket Truck | 6,356 | - | - | - | - |
| 204799-650082 | Cemetary Software | 8,940 | - | - | - | - |
| Total Capital - Parks & Recreation | | 15,296 | 19,710 | 16,540 | 7,500 | 7,500 |
| Total Cemetery Fund Expenditures | | 155,517 | 163,372 | 168,190 | 160,049 | 162,400 |
| Ending Fund Balance | | 30,153 | 30,020 | 30,152 | 44,133 | 30,152 |

City of Louisville, Colorado
PEG Fee Fund
2018 Budget

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|-------------------------------|---------------|-------------------|---------------|----------------------|---------------------|
| Beginning Fund Balance | | 31,370 | 51,274 | 51,274 | 71,614 | 71,614 |
| Administration & Support Services Revenue | | | | | | |
| 205010-446010 | PEG Fees - Comcast | 21,277 | 25,000 | 21,280 | 25,000 | 21,280 |
| 205010-461100 | Interest Earnings | 313 | 200 | 500 | 200 | 870 |
| 205010-461110 | Net Incr (Decr) in Fair Value | 26 | - | - | - | - |
| Total Administration & Support Services Revenue | | 21,616 | 25,200 | 21,780 | 25,200 | 22,150 |
| Total PEG Fee Fund Revenue | | 21,616 | 25,200 | 21,780 | 25,200 | 22,150 |
| Administration & Operations | | | | | | |
| 205120-540410 | Prof Serv-Investment Fee | 26 | 40 | 40 | 40 | 40 |
| 205120-600008 | PEG Expenses - City | 1,686 | 25,000 | 1,400 | 25,000 | 25,000 |
| Total Administration & Operations | | 1,711 | 25,040 | 1,440 | 25,040 | 25,040 |
| Total PEG Fee Fund Expenditures | | 1,711 | 25,040 | 1,440 | 25,040 | 25,040 |
| Ending Fund Balance | | 51,274 | 51,434 | 71,614 | 71,774 | 68,724 |

City of Louisville, Colorado
 Parking Improvement Fund
 2018 Budget

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|--------------------------|----------------|-------------------|---------------|----------------------|---------------------|
| Beginning Fund Balance | | 6,109 | - | - | - | - |
| Transportation Revenue | | | | | | |
| 206031-461100 | Interest Earnings | 54 | 50 | - | 50 | - |
| Total Transportation Revenue | | 54 | 50 | - | 50 | - |
| Interfund Transfers | | | | | | |
| 206001-980101 | Xfer from General Fund | 688,484 | - | - | - | - |
| Total Interfund Transfers | | 688,484 | - | - | - | - |
| Total Parking Improvement Fund Revenue | | 688,537 | 50 | - | 50 | - |
| <hr/> | | | | | | |
| Parking Improvement Administration & Operations | | | | | | |
| 206120-540410 | Prof Serv-Investment Fee | 4 | - | - | - | - |
| Total Parking Improvement Administration & Op | | 4 | - | - | - | - |
| Capital - Public Works | | | | | | |
| 206499-610000 | Land Acquisitions | 694,642 | - | - | - | - |
| Total Capital - Public Works | | 694,642 | - | - | - | - |
| Total Parking Improvement Fund Expenditures | | 694,646 | - | - | - | - |
| Ending Fund Balance | | - | 50 | - | 50 | - |

**City of Louisville, Colorado
Historic Preservation Fund
2018 Budget**

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|--------------------------------|----------------|-------------------|------------------|----------------------|---------------------|
| Beginning Fund Balance | | 822,175 | 1,309,495 | 1,309,495 | 1,436,709 | 1,436,709 |
| Community Design Revenue | | | | | | |
| 207016-413100 | Sales Tax | 460,319 | 476,430 | 506,350 | 483,230 | 519,010 |
| 207016-413200 | Use Tax - Consumer | 65,974 | 65,970 | 66,960 | 56,980 | 68,300 |
| 207016-414100 | Use Tax - Auto | 48,475 | 49,440 | 51,870 | 52,260 | 53,170 |
| 207016-415100 | Use Tax - Building Materials | 125,510 | 63,290 | 94,130 | 34,800 | 96,770 |
| 207016-415130 | Use Tax - Site Improvements | 1,410 | 680 | 810 | 700 | 830 |
| 207016-432600 | State Grant - Historical Found | - | - | 4,220 | - | - |
| 207016-441320 | Development Fees | 445 | - | - | - | - |
| 207016-441330 | Demolition Review Fees | 50 | - | - | - | - |
| 207016-461100 | Interest Earnings | 8,140 | 5,000 | 10,000 | 5,000 | 16,260 |
| 207016-461110 | Net Incr (Decr) in Fair Value | 762 | - | - | - | - |
| 207016-492100 | Proceeds from Sale of Assets | 198,884 | - | - | - | - |
| Total Community Design Revenue | | 909,970 | 660,810 | 734,340 | 632,970 | 754,340 |
| Total Historic Preservation Fund Revenue | | 909,970 | 660,810 | 734,340 | 632,970 | 754,340 |
| Historic Preservation Administration & Operations | | | | | | |
| 207540-511000 | Regular Salaries | 74,322 | 78,431 | 78,431 | 80,332 | 86,730 |
| 207540-511100 | Variable Salaries | 509 | 290 | 350 | 205 | 210 |
| 207540-511200 | Overtime Pay | 310 | 178 | 178 | 178 | 180 |
| 207540-512000 | FICA Expense | 5,542 | 5,747 | 5,747 | 5,873 | 6,350 |
| 207540-512100 | Retirement Contribution | 4,316 | 4,675 | 4,675 | 4,774 | 5,130 |
| 207540-512200 | Workers Compensation | 206 | 284 | 284 | 288 | 320 |
| 207540-513000 | Medical Insurance | 6,046 | 8,241 | 8,241 | 9,047 | 9,060 |
| 207540-513100 | Dental Insurance | 430 | 1,012 | 1,012 | 1,061 | 840 |
| 207540-513200 | Vision Insurance | 80 | 181 | 181 | 181 | 190 |
| 207540-513300 | Life, AD&D & LTD Insurance | 343 | 760 | 760 | 781 | 820 |
| 207540-513400 | Employee Assistance Plan | 13 | 28 | 28 | 28 | 30 |
| 207540-520100 | Office Supplies | 71 | 300 | 300 | 300 | 300 |
| 207540-522180 | Operating Supplies-Plaques | 766 | 1,900 | 1,900 | 1,900 | 1,900 |
| 207540-532000 | Advertising/Marketing | 948 | - | 540 | - | - |
| 207540-532010 | Public Outreach | 2,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 207540-532210 | Travel | 5,190 | 6,000 | 6,000 | 6,000 | 6,000 |
| 207540-532220 | Business and Auto Allowance | 23 | - | 150 | - | - |
| 207540-532230 | Dues/Subscriptions/Books | 681 | 3,000 | 3,000 | 3,000 | 3,000 |
| 207540-535010 | Communication Svcs-Cell Phone | 53 | - | 100 | - | - |
| 207540-536000 | Rentals-Equipment | 20 | - | - | - | - |
| 207540-538100 | Education Expense | 1,983 | 3,000 | 3,000 | 3,000 | 3,000 |
| 207540-540410 | Prof Serv-Investment Fee | 646 | 1,200 | 1,200 | 1,200 | 1,200 |
| 207540-540415 | Prof Serv-Bank Charges | 120 | 250 | 250 | 250 | 250 |
| 207540-540425 | Prof Serv-Loan Administration | 10,000 | - | - | - | - |
| 207540-540460 | Prof Serv-Survey | 3,423 | - | - | - | - |
| 207540-540470 | Prof Serv-Recording Fee | 45 | - | - | - | - |
| 207540-542000 | Legal-General | 4,054 | - | - | - | - |
| 207540-544530 | Prof Serv-Presrv Master Plan | - | 90,000 | 90,000 | 15,000 | 15,000 |
| 207540-550000 | Parts/Repairs/Maint-Bldgs/Fac | 5,260 | - | - | - | - |
| Total Historic Preservation Admin & Operations | | 127,398 | 220,476 | 221,326 | 148,398 | 155,510 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|----------------------------------|------------------|-------------------|------------------|----------------------|---------------------|
| Historic Preservation Incentives | | | | | | |
| 207541-538420 | Contributions | 128,992 | 307,800 | 307,800 | 307,800 | 527,820 |
| 207541-544580 | Pre-Landmarking Assessments | 18,396 | 21,000 | 21,000 | 21,000 | 21,000 |
| Total Historic Preservation Incentives | | 147,388 | 328,800 | 328,800 | 328,800 | 548,820 |
| Historic Preservation Acquisitions | | | | | | |
| 207542-610000 | Land Acquisitions | 147,864 | - | - | - | - |
| 207542-620097 | Historical Museum Campus (2%) | - | 1,000 | 1,000 | - | - |
| 207542-620098 | Austin Niehoff House Rehab (60%) | - | 45,000 | 9,000 | 45,000 | 82,500 |
| 207542-620109 | Miners' Cabins Relocation | - | 22,000 | 22,000 | - | 223,000 |
| 207542-630123 | Historic Interpretive Signs | - | 25,000 | 25,000 | - | - |
| Total Historic Preservation Acquisitions | | 147,864 | 93,000 | 57,000 | 45,000 | 305,500 |
| Total Historic Preservation Fund Expenditures | | 422,650 | 642,276 | 607,126 | 522,198 | 1,009,830 |
| Ending Fund Balance | | 1,309,495 | 1,328,029 | 1,436,709 | 1,547,481 | 1,181,219 |

**City of Louisville, Colorado
Capital Projects Fund
2018 Budget**

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|--------------------------------|------------------|-------------------|------------------|----------------------|---------------------|
| Beginning Fund Balance | | 5,597,091 | 3,376,847 | 3,376,847 | 3,017,362 | 3,017,362 |
| General Revenue | | | | | | |
| 301001-413100 | Sales Tax | 3,682,476 | 3,811,360 | 4,050,720 | 3,865,780 | 4,151,990 |
| 301001-413101 | Sales Tax Business Assistance | (101,349) | (65,180) | (25,740) | (17,430) | (17,930) |
| 301001-413200 | Use Tax - Consumer | 527,783 | 527,780 | 535,700 | 455,810 | 546,410 |
| 301001-413201 | Consumer Use Tax Bus Assist | (88,286) | (13,450) | (64,090) | (12,720) | - |
| 301001-415100 | Use Tax - Building Materials | 1,661,018 | 1,505,310 | 1,245,760 | 827,620 | 1,280,640 |
| 301001-415101 | Use Tax - Business Assistance | (45,585) | (80,500) | (56,433) | - | (7,500) |
| 301001-415130 | Use Tax - Site Improvements | 33,833 | 16,280 | 19,450 | 16,610 | 19,840 |
| 301001-432500 | State Grant - GOCO | 45,000 | - | - | - | - |
| 301001-433000 | Grant Revenues | 2,163,419 | - | 240,130 | 226,000 | 1,978,620 |
| 301001-434000 | Boulder County Grant | - | - | - | 750,000 | - |
| 301001-441530 | Patio Rentals | 12,600 | 10,000 | 16,200 | 10,000 | 10,000 |
| 301001-461000 | Miscellaneous Revenues | - | 5,000 | 8,100 | 5,000 | 5,000 |
| 301001-461100 | Interest Earnings | 30,237 | 15,000 | 35,000 | 20,000 | 26,540 |
| 301001-461110 | Net Incr (Decr) in Fair Value | 1,812 | - | - | - | - |
| 301001-462110 | Lease Revenue - Nextel | 21,600 | 22,000 | 22,000 | 22,000 | 22,000 |
| 301001-462120 | Lease Revenue - T-Mobile | 19,660 | 18,000 | 18,000 | 18,000 | 18,000 |
| 301001-463100 | Real Property Rental Income | 40,208 | 40,210 | 40,210 | 40,210 | 40,210 |
| 301001-464100 | Developer Contribution | 98,200 | 42,880 | 147,500 | 113,610 | 113,610 |
| 301001-464107 | Fire District Contribution | - | - | 15,000 | - | - |
| 301001-464111 | Capital Contribution from URD | 110,000 | 75,000 | 75,000 | 269,770 | 316,580 |
| 301001-464130 | Memorial Contributions/Gifts | 1,031 | - | - | - | - |
| 301001-492100 | Proceeds from Sale of Assets | 4,300 | - | - | - | - |
| Total General Revenue | | 8,217,956 | 5,929,690 | 6,322,507 | 6,610,260 | 8,504,010 |
| Interfund Transfers | | | | | | |
| 301001-980101 | Xfer from General Fund | 72,500 | - | - | - | - |
| 301001-980302 | Tfer from Impact Fee Fund | 269,700 | 1,510,110 | 1,295,490 | 652,000 | 647,290 |
| 301001-980303 | Tfer from Rec Ctr Bond Fund | - | 414,500 | 414,500 | - | - |
| Total Interfund Transfers | | 342,200 | 1,924,610 | 1,709,990 | 652,000 | 647,290 |
| Total Capital Projects Fund Revenue | | 8,560,156 | 7,854,300 | 8,032,497 | 7,262,260 | 9,151,300 |
| Central Fund-Wide Charges | | | | | | |
| 301110-511000 | Regular Salaries | 302,737 | 264,134 | 264,134 | 219,584 | 227,750 |
| 301110-511100 | Variable Salaries | 9,413 | 1,153 | 1,153 | - | - |
| 301110-511200 | Overtime Pay | 1,709 | 178 | 178 | 178 | 180 |
| 301110-512000 | FICA Expense | 22,868 | 18,936 | 18,936 | 15,830 | 16,650 |
| 301110-512100 | Retirement Contribution | 16,970 | 14,888 | 14,888 | 12,373 | 12,890 |
| 301110-512200 | Workers Compensation | 2,410 | 1,827 | 1,827 | 1,434 | 1,480 |
| 301110-513000 | Medical Insurance | 40,174 | 40,076 | 40,076 | 34,954 | 30,140 |
| 301110-513100 | Dental Insurance | 1,466 | 3,163 | 3,163 | 2,494 | 2,140 |
| 301110-513200 | Vision Insurance | 319 | 616 | 616 | 513 | 470 |
| 301110-513300 | Life, AD&D & LTD Insurance | 1,548 | 2,653 | 2,653 | 2,164 | 2,230 |
| 301110-513400 | Employee Assistance Plan | 37 | 95 | 95 | 73 | 80 |
| 301110-532210 | Travel | 1,126 | - | - | - | - |
| 301110-532220 | Business and Auto Allowance | 682 | - | 400 | - | - |
| 301110-535010 | Communication Svcs-Cell Phone | 247 | - | 650 | - | - |
| 301110-538100 | Education Expense | 800 | - | - | - | - |
| 301110-539170 | GOCO Passthru Playground Grant | 45,000 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|-----------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 301110-540410 | Prof Serv-Investment Fee | 2,947 | 3,500 | 3,500 | 3,500 | 3,500 |
| 301110-540415 | Prof Serv-Bank Charges | 1,504 | 3,900 | 3,900 | 3,900 | 3,900 |
| Total Central Fund-Wide Charges | | 451,956 | 355,118 | 356,168 | 296,997 | 301,410 |
| Capital - Sustainability | | | | | | |
| 301103-600023 | Community Gardens | 23,636 | - | - | - | - |
| 301103-640030 | Electric Vehicle Charging Station | - | - | - | - | 8,000 |
| Total Capital - Sustainability | | 23,636 | - | - | - | 8,000 |
| Capital - City Clerk | | | | | | |
| 301112-650076 | Fire Proof File Cabinet | 2,764 | - | - | - | - |
| Total Capital - City Clerk | | 2,764 | - | - | - | - |
| Capital - Community Design | | | | | | |
| 301161-600024 | BCHA Affordable Housing Assist | - | - | - | 486,120 | 486,120 |
| 301161-660202 | Railroad Quiet Zones | 77 | - | - | - | - |
| 301161-660241 | Bike Share Program | - | 10,000 | 10,000 | - | - |
| Total Capital - Community Design | | 77 | 10,000 | 10,000 | 486,120 | 486,120 |
| Capital - Historic Preservation | | | | | | |
| 301165-620098 | Austin Niehoff House Rehab (40%) | - | 30,000 | 7,500 | 30,000 | 52,500 |
| Total Capital - Historic Preservation | | - | 30,000 | 7,500 | 30,000 | 52,500 |
| Capital - Information Technology | | | | | | |
| 301173-620092 | Surv Upgrades for City Hall | - | 30,000 | 30,000 | - | - |
| 301173-650035 | ERP System | 210,387 | 184,863 | 184,863 | - | - |
| 301173-650044 | Desktop Prod Software Suite | 3,104 | 44,900 | 44,900 | - | - |
| 301173-650058 | City-Wide Telephone Syst Upgr | 6,052 | - | - | - | - |
| 301173-650059 | IT Core Route&Switch-City Hall | 5,810 | - | - | - | - |
| 301173-650061 | Library Ntwrk (Data) Switching | 3,066 | - | - | - | - |
| 301173-650077 | Virtualization Ph II - Bus Con | 74,897 | - | - | - | - |
| 301173-650090 | Rec Center-Copier Replacement | - | 10,000 | 10,000 | - | - |
| 301173-650091 | Rec Center-RecTrack SW Upgrade | - | 15,000 | - | - | - |
| 301173-650093 | IT Room UPS Upgrade | - | 8,000 | 3,210 | - | - |
| Total Capital - Information Technology | | 303,316 | 292,763 | 272,973 | - | - |
| Capital - General Facilities | | | | | | |
| 301191-610007 | Environmental Site Assessment | - | - | - | - | - |
| 301191-620110 | Lactation Room | - | 10,000 | 10,000 | - | - |
| 301191-640118 | City Hall Security Improvements | - | 19,000 | 22,860 | - | - |
| 301191-650094 | Furniture & Fixtures - Planning | - | - | - | - | 19,500 |
| Total Capital - General Facilities | | - | 29,000 | 32,860 | - | 19,500 |
| Capital - Patrol & Investigations | | | | | | |
| 301211-600006 | Victor Hellburg Memorial | 17,888 | - | - | - | - |
| 301211-620093 | Camera System - Police&Courts | - | 7,500 | - | - | 7,500 |
| 301211-640024 | LTE D-Block Radio Program | 2,241 | 15,000 | 15,000 | 15,000 | 15,000 |
| 301211-640025 | Rolling Shelving Stor for Evid | 299 | - | - | - | - |
| 301211-640026 | Handheld Portable Radio Replac | 11,596 | 45,730 | 45,730 | - | - |
| 301211-640028 | Video Display in Patrol Area | 8,412 | - | - | - | - |
| 301211-640105 | Ballistic Helmets for Pol Offi | 11,431 | - | - | - | - |
| 301211-640106 | Body Cams | - | 45,000 | 45,000 | - | - |
| 301211-640114 | FM Radio Stations | - | 15,000 | 19,800 | - | - |
| 301211-640115 | Hazardous Waste Stg Container | - | 5,000 | - | - | 5,000 |
| 301211-650000 | Office Furniture and Fixtures | 1,723 | 5,000 | 3,000 | - | - |
| 301211-650027 | Toughbook, Prntrs, Dockng Stns | - | 8,000 | - | - | 8,000 |
| 301211-650089 | Police/Courts Records Mgmt Sys | - | 300,000 | 300,000 | - | - |
| Total Capital - Patrol & Investigations | | 53,590 | 446,230 | 428,530 | 15,000 | 35,500 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|--------------------------------------|------------------|-------------------|------------------|----------------------|---------------------|
| Capital - Code Enforcement | | | | | | |
| 301212-640026 | Handheld Portable Radio Replac | 610 | - | - | - | - |
| 301212-640028 | Video Display in Patrol Area | 443 | - | - | - | - |
| 301212-650000 | Office Furniture and Fixtures | 91 | - | 160 | - | - |
| Total Capital - Code Enforcement | | 1,144 | - | 160 | - | - |
| Capital - Municipal Court | | | | | | |
| 301216-620093 | Camera System - Police&Courts | - | 7,500 | - | - | 7,500 |
| Total Capital - Municipal Court | | - | 7,500 | - | - | 7,500 |
| Capital - Planning & Engineering | | | | | | |
| 301311-660202 | Railroad Quiet Zones | - | 472,420 | 472,420 | 2,062,670 | 2,062,670 |
| 301311-660227 | SH 42: Hecla Dr Traffic Signal | - | - | - | 40,000 | 40,000 |
| 301311-660228 | Kaylix Avenue Extension North | - | - | - | 50,000 | - |
| 301311-660229 | Kaylix Avenue Extension South | - | - | - | 50,000 | - |
| 301311-660239 | SBR Connectivity Feasibility S | - | 50,000 | 3,000 | - | 47,000 |
| Total Capital - Planning & Engineering | | - | 522,420 | 475,420 | 2,202,670 | 2,149,670 |
| Capital - Transportation | | | | | | |
| 301312-620041 | City Shops Renovation | 1,802 | - | - | - | - |
| 301312-630120 | Bus then Bike Shelter | - | 25,000 | 25,000 | - | - |
| 301312-640000 | Motor Vehicle/Road Equipment | 5,200 | 31,350 | 31,350 | - | - |
| 301312-650038 | Lucity Software (25%) | 12,646 | 28,876 | 28,876 | - | 25,000 |
| 301312-660012 | Pavement Booster Program | 1,115,279 | 1,300,000 | 1,300,000 | 1,500,000 | 1,500,000 |
| 301312-660022 | Concrete Replacement | 36,030 | 75,000 | 75,000 | 75,000 | 75,000 |
| 301312-660026 | Street Reconstruction | 3,068,957 | 2,200,000 | 2,200,000 | 2,000,000 | 2,000,000 |
| 301312-660062 | McCaslin/US36 Interchang (DDI) | 236,891 | - | - | - | - |
| 301312-660066 | Bridge Reconstruction Projects | 2,227,629 | - | - | - | - |
| 301312-660068 | South Street Underpass (47%) | 824,190 | 899,330 | 899,330 | - | - |
| 301312-660074 | Traffic Signals | 50,791 | 73,000 | 73,000 | - | - |
| 301312-660076 | Highway 42 Traffic Signals | 3,856 | - | - | - | - |
| 301312-660077 | Short Street Traffic Signal | 4,034 | - | - | - | - |
| 301312-660079 | SH42 Short Intersection Design | 225,840 | 287,406 | 287,406 | - | - |
| 301312-660203 | Contract Striping w/Epoxy Pain | 57,692 | - | - | 75,000 | 75,000 |
| 301312-660222 | SH42 Short Intersection Construction | 4,888 | 1,495,110 | - | - | 2,495,110 |
| 301312-660226 | Downtown Clay/Concrete Paver | - | 110,000 | 110,000 | 125,000 | 125,000 |
| 301312-660242 | Campus Drive Alignment Study | - | 30,000 | 30,000 | - | - |
| 301312-660247 | DRCOG Traffic Signal Improvts | - | 20,000 | 20,000 | - | - |
| 301312-660248 | US36 BRT Pedestrian Improvements | - | 25,000 | 25,000 | - | - |
| Total Capital - Transportation | | 7,875,726 | 6,600,072 | 5,104,962 | 3,775,000 | 6,295,110 |
| Capital - Streetscapes | | | | | | |
| 301313-640103 | Bucket Truck | 63,561 | - | - | - | - |
| 301313-660103 | Median Improvements | - | - | - | 137,500 | 35,000 |
| Total Capital - Streetscapes | | 63,561 | - | - | 137,500 | 35,000 |
| Capital - Open Space New Trails | | | | | | |
| 301528-660068 | South Street Underpass (46%) | 824,190 | 899,330 | 899,330 | - | - |
| 301528-660069 | BNSF RR Underpass/N Drainage (%) | 87,550 | 34,225 | - | 166,500 | 111,000 |
| 301528-660204 | Front St Pass Thru to Com Park | 22,308 | - | - | - | - |
| Total Capital - Open Space New Trails | | 934,049 | 933,555 | 899,330 | 166,500 | 111,000 |
| Capital - Youth Activities | | | | | | |
| 301531-620058 | Rec Center Dri Dek | 3,397 | - | - | - | - |
| 301531-620094 | Rec Ctr and Aqua Ctr Expansion | 19,286 | - | - | - | - |
| 301531-640046 | Fitness Equipment | 32,966 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|-------------------------------------|---------------|-------------------|----------------|----------------------|---------------------|
| 301531-640110 | Rec Center - Tennis Ball Mach | 3,448 | - | - | - | - |
| 301531-650079 | Rec Center - Washer & Dryer | 17,268 | - | - | - | - |
| Total Capital - Youth Activities | | 76,364 | - | - | - | - |
| Capital - Adult Activities | | | | | | |
| 301532-620058 | Rec Center Dri Dek | 2,198 | - | - | - | - |
| 301532-620094 | Rec Ctr and Aqua Ctr Expansion | 12,479 | - | - | - | - |
| 301532-640046 | Fitness Equipment | 21,331 | 70,000 | 70,000 | 70,000 | 70,000 |
| 301532-640110 | Rec Center - Tennis Ball Mach | 3,448 | - | - | - | - |
| Total Capital - Adult Activities | | 39,456 | 70,000 | 70,000 | 70,000 | 70,000 |
| Capital - Senior Activities & Services | | | | | | |
| 301533-620058 | Rec Center Dri Dek | 2,198 | - | - | - | - |
| 301533-620094 | Rec Ctr and Aqua Ctr Expansion | 12,479 | - | - | - | - |
| 301533-640046 | Fitness Equipment | 21,331 | - | - | - | - |
| Total Capital - Senior Activities & Services | | 36,008 | - | - | - | - |
| Capital - Aquatics | | | | | | |
| 301535-620058 | Rec Center Dri Dek | 2,198 | - | - | 10,000 | 10,000 |
| 301535-620094 | Rec Ctr and Aqua Ctr Expansion | 12,479 | - | - | - | - |
| 301535-640046 | Fitness Equipment | 21,331 | - | - | - | - |
| 301535-640056 | Pool Boiler | - | 10,340 | 10,340 | - | - |
| 301535-640109 | Rec Center - Lap Line Replacem | 5,715 | - | 170 | - | - |
| 301535-640119 | Memory Square Pump Replacement | - | - | 8,140 | - | - |
| Total Capital - Aquatics | | 41,723 | 10,340 | 18,650 | 10,000 | 10,000 |
| Capital - Recreation Center Building | | | | | | |
| 301539-620104 | Rec Center Design | 73,121 | 218,320 | 218,320 | - | - |
| 301539-620105 | Rec Center Construction Mgmt | 20,125 | 98,630 | 98,630 | - | - |
| 301539-620106 | Rec Center Construction | - | 4,280 | 4,280 | - | - |
| Total Capital - Recreation Center Building | | 93,246 | 321,230 | 321,230 | - | - |
| Capital - Library Services | | | | | | |
| 301551-620100 | Library Building Automation | - | 100,000 | 110,000 | - | - |
| 301551-650065 | Library Copier | 56 | - | - | - | - |
| 301551-650075 | Library Furniture | - | 6,050 | 6,050 | - | - |
| 301551-650083 | Comprise/SAM Server Upgrade | - | 10,000 | 9,710 | - | - |
| 301551-650084 | Card Access for Library Doors | - | 33,000 | 33,000 | - | - |
| 301551-650085 | Digitize Louisville Times | - | 87,800 | 80,000 | - | - |
| 301551-650086 | Early Literacy Center | - | 10,000 | 10,000 | - | - |
| 301551-650088 | Library Tween Space | - | 2,500 | 2,500 | 5,000 | 5,000 |
| 301551-620036 | Library Building Improvements | - | - | - | - | 110,000 |
| Total Capital - Library Services | | 56 | 249,350 | 251,260 | 5,000 | 115,000 |
| Capital - Museum Services | | | | | | |
| 301552-620097 | Historical Museum Campus (98%) | - | 49,000 | 27,500 | - | 21,500 |
| 301552-620101 | Jacoe Store Heating and Coolin | - | 25,000 | 12,000 | - | - |
| 301552-650087 | Makerspace Improvements | - | 15,000 | 15,000 | - | - |
| 301552-620038 | Museum Campus Building Improvements | - | - | - | - | 59,350 |
| Total Capital - Museum Servcies | | - | 89,000 | 54,500 | - | 80,850 |
| Capital - Cultural Arts & Special Events | | | | | | |
| 301553-600005 | Sculpture Maintenance | 1,375 | - | - | - | - |
| 301553-620010 | Steinbaugh Pavilion Improvs | - | 10,500 | 12,000 | - | 25,000 |
| 301553-620084 | ADA Accessibility- Arts Center | 658 | 18,552 | 18,552 | - | - |
| 301553-620091 | Ctr for the Arts - ADA & Stor | - | 32,676 | 32,676 | - | - |
| 301553-620099 | Exterior Lighting-Arts Center | - | 15,500 | 15,500 | - | - |
| Total Capital - Cultural Arts & Special Events | | 2,033 | 77,228 | 78,728 | - | 25,000 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|-------------------------------------|-------------------|-------------------|------------------|----------------------|---------------------|
| Capital - Business Retention & Development | | | | | | |
| 301651-660008 | Downtown Pkg/Transit Project | 620,619 | - | 9,710 | - | - |
| 301651-660013 | Downtown Surface Prkg Expansion | 161,077 | - | - | - | 100,000 |
| 301651-650006 | Downtown Patios | - | - | - | - | 100,000 |
| Total Capital - Business Retention & Development | | 781,697 | - | 9,710 | - | 200,000 |
| Interfund Transfers | | | | | | |
| 301910-990303 | Transfer to Rec Center Construction | - | - | - | - | 395,100 |
| Total Interfund Transfers | | - | - | - | - | 395,100 |
| Total Capital Projects Fund Expenditures | | 10,780,400 | 10,043,806 | 8,391,981 | 7,194,787 | 10,397,260 |
| Ending Fund Balance | | 3,376,847 | 1,187,340 | 3,017,362 | 3,084,835 | 1,771,402 |

City of Louisville, Colorado
Impact Fee Fund
2018 Budget

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|--------------------------------|------------------|-------------------|------------------|----------------------|---------------------|
| Beginning Fund Balance | | 738,745 | 935,664 | 935,664 | 71,164 | 71,164 |
| General Revenue | | | | | | |
| 302001-461100 | Interest Earnings | 15,793 | 26,000 | 10,000 | 19,000 | 1,210 |
| 302001-461110 | Net Incr (Decr) in Fair Value | 1,779 | - | - | - | - |
| Total General Revenue | | 17,572 | 26,000 | 10,000 | 19,000 | 1,210 |
| Administration & Support Services Revenue | | | | | | |
| 302010-403301 | Impact Fees - Business Assist | (128,381) | - | - | - | - |
| 302010-446200 | Impact Fee - Municipal Govt | 176,626 | 81,050 | 86,940 | 91,060 | - |
| Total Administration & Support Services Revenue | | 48,245 | 81,050 | 86,940 | 91,060 | - |
| Transportation Revenue | | | | | | |
| 302031-446100 | Impact Fee - Transportation | 87,216 | 114,000 | 225,000 | 91,060 | 592,370 |
| Total Transportation Revenue | | 87,216 | 114,000 | 225,000 | 91,060 | 592,370 |
| Parks Revenue | | | | | | |
| 302051-446500 | Impact Fee - Parks and Trails | 682,517 | 529,290 | 220,340 | 284,330 | 569,720 |
| Total Parks Revenue | | 682,517 | 529,290 | 220,340 | 284,330 | 569,720 |
| Recreation Revenue | | | | | | |
| 302053-446600 | Impact Fee - Recreation | 449,631 | 349,500 | 49,180 | 187,750 | - |
| Total Recreation Revenue | | 449,631 | 349,500 | 49,180 | 187,750 | - |
| Cultural Services Revenue | | | | | | |
| 302055-446400 | Impact Fee - Library | 121,620 | 94,290 | 39,260 | 50,650 | 75,840 |
| Total Cultural Services Revenue | | 121,620 | 94,290 | 39,260 | 50,650 | 75,840 |
| Interfund Transfers | | | | | | |
| 302001-980101 | Xfer from General Fund | 128,381 | - | - | - | - |
| Total Interfund Transfers | | 128,381 | - | - | - | - |
| Total Impact Fee Fund Revenue | | 1,535,182 | 1,194,130 | 630,720 | 723,850 | 1,239,140 |
| Administration & Operations | | | | | | |
| 302120-540410 | Prof Serv-Investment Fee | 1,563 | 900 | 900 | 900 | 900 |
| Total Administration & Operations | | 1,563 | 900 | 900 | 900 | 900 |
| Interfund Transfers | | | | | | |
| 302910-990201 | Transfer to Open Space & Parks | 1,067,000 | 476,880 | 198,830 | 541,000 | 538,010 |
| 302910-990304 | Transfer to Cap Project-Lib | - | 441,460 | 391,930 | 96,000 | 72,760 |
| 302910-990306 | Transfer to Cap Project-Rec | 32,700 | 891,810 | 621,520 | 357,000 | 5,640 |
| 302910-990307 | Transfer to Cap Project-Transp | 79,000 | 103,120 | 203,020 | 116,000 | 558,930 |
| 302910-990308 | Transfer to Cap Project-Mu Gov | 158,000 | 73,720 | 79,020 | 83,000 | 9,960 |
| Total Interfund Transfers | | 1,336,700 | 1,986,990 | 1,494,320 | 1,193,000 | 1,185,300 |
| Total Impact Fee Fund Expenditures | | 1,338,263 | 1,987,890 | 1,495,220 | 1,193,900 | 1,186,200 |
| Ending Fund Balance | | 935,664 | 141,904 | 71,164 | (398,886) | 124,104 |

City of Louisville, Colorado
Recreation Center Construction Fund
2018 Budget

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|-------------------------------------|-------------|-------------------|---------------|----------------------|---------------------|
| Beginning Fund Balance | | - | - | - | 23,065,790 | 23,065,790 |
| Recreation Revenue | | | | | | |
| 303053-433000 | Grant Revenue | - | - | - | - | 500,000 |
| 303053-461100 | Interest Earnings | - | - | 150,000 | - | 100,000 |
| 303053-464110 | Contribution from HPF | - | - | - | - | 220,020 |
| 303053-493100 | Bond Proceeds | - | 26,654,000 | 26,653,450 | - | - |
| 303053-493110 | Bond Premium | - | 1,846,000 | 1,846,240 | - | - |
| Total Recreation Revenue | | - | 28,500,000 | 28,649,690 | - | 820,020 |
| Interfund Transfers | | | | | | |
| 303001-980101 | Transfer from General Fund | - | - | - | - | 1,250,000 |
| 303001-980202 | Transfer from Lottery Fund | - | - | - | - | 459,500 |
| 303001-980301 | Transfer from Capital Projects Fund | - | - | - | - | 395,100 |
| Total Interfund Transfers | | - | - | - | - | 2,104,600 |
| Total Recreation Center Bond Fund Revenue | | - | 28,500,000 | 28,649,690 | - | 2,924,620 |
| Recreation Center Construction Administration & Ops | | | | | | |
| 303110-540415 | Prof Serv-Bank Charges | - | - | 400 | - | 750 |
| Total Recreation Center Construction Admin & Ops | | - | - | 400 | - | 750 |
| Debt Service | | | | | | |
| 303111-570800 | Bond Issuance Costs | - | 200,000 | 200,000 | - | - |
| Total Debt Service | | - | 200,000 | 200,000 | - | - |
| Capital Outlay - Recreation | | | | | | |
| 303120-620104 | Rec Center Design | - | 1,075,000 | 1,075,000 | - | - |
| 303120-620105 | Rec Center Construction Mgmt | - | 162,000 | 162,000 | - | - |
| 303120-620106 | Rec Center Construction | - | 3,732,000 | 3,732,000 | - | 25,989,650 |
| Total Capital Outlay - Recreation | | - | 4,969,000 | 4,969,000 | - | 25,989,650 |
| Interfund Transfers | | | | | | |
| 303910-990301 | Transfer to Capital Projects Fund | - | 414,500 | 414,500 | - | - |
| Total Interfund Transfers | | - | 414,500 | 414,500 | - | - |
| Total Recreation Center Bond Fund Expenditures | | - | 5,583,500 | 5,583,900 | - | 25,990,400 |
| Ending Fund Balance | | - | 22,916,500 | 23,065,790 | 23,065,790 | 10 |

City of Louisville, Colorado
Library Debt Service Fund
2018 Budget

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|-------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| Beginning Fund Balance | | 642,610 | 738,419 | 738,419 | 787,657 | 787,657 |
| General Revenue | | | | | | |
| 401001-411000 | Property Tax | 810,731 | 833,350 | 823,638 | 552,470 | 573,440 |
| 401001-461100 | Interest Earnings | 7,529 | 4,000 | 10,000 | 4,000 | 7,500 |
| 401001-461110 | Net Incr (Decr) in Fair Value | 431 | - | - | - | - |
| Total General Revenue | | 818,690 | 837,350 | 833,638 | 556,470 | 580,940 |
| Total Debt Service Fund Revenue | | 818,690 | 837,350 | 833,638 | 556,470 | 580,940 |
| Debt Service | | | | | | |
| 401111-538250 | Bond Maint Fees-Paying Agent | 275 | 300 | 300 | 300 | 300 |
| 401111-540410 | Prof Serv-Investment Fee | 681 | 800 | 700 | 850 | 850 |
| 401111-570100 | Principal-Bonds | 620,000 | 705,000 | 705,000 | 1,285,000 | 1,310,000 |
| 401111-570500 | Interest-Bonds | 101,925 | 79,570 | 78,400 | 50,000 | 51,200 |
| Total Debt Service | | 722,881 | 785,670 | 784,400 | 1,336,150 | 1,362,350 |
| Total Debt Service Fund Expenditures | | 722,881 | 785,670 | 784,400 | 1,336,150 | 1,362,350 |
| Ending Fund Balance | | 738,419 | 790,099 | 787,657 | 7,977 | 6,247 |

City of Louisville, Colorado
Recreation Center Debt Service Fund
2018 Budget

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|---------------------|-------------|-------------------|----------------|----------------------|---------------------|
| Beginning Fund Balance | | - | - | - | 3,500 | 3,500 |
| General Revenue | | | | | | |
| 402001-411000 | Property Tax | - | - | - | - | 1,752,190 |
| 402001-461100 | Interest Earnings | - | - | 3,500 | - | 1,000 |
| 402001-493100 | Bond Proceeds | - | 562,000 | 561,550 | - | - |
| Total General Revenue | | - | 562,000 | 565,050 | - | 1,753,190 |
| Total Debt Service Fund Revenue | | - | 562,000 | 565,050 | - | 1,753,190 |
| Debt Service | | | | | | |
| 402111-570100 | Principal-Bonds | - | - | - | - | 665,000 |
| 402111-570500 | Interest-Bonds | - | 562,000 | 561,550 | - | 1,075,300 |
| Total Debt Service | | - | 562,000 | 561,550 | - | 1,740,300 |
| Total Debt Service Fund Expenditures | | - | 562,000 | 561,550 | - | 1,740,300 |
| Ending Fund Balance | | - | - | 3,500 | 3,500 | 16,390 |

City of Louisville, Colorado
Water Utility Fund
2018 Budget

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|--------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| Beginning Working Capital (Budget Basis) | | 8,111,508 | 14,666,139 | 14,666,139 | 11,270,840 | 11,270,840 |
| Utilities Revenue | | | | | | |
| 501032-431500 | FEMA Grant - 2013 Flood | - | - | 140,430 | - | - |
| 501032-433000 | Grant Revenues | 742,447 | - | 29,770 | - | - |
| 501032-443010 | Unclassified Charges for Servs | 86,725 | 50,000 | 86,730 | 50,000 | 86,730 |
| 501032-443100 | Commercial Users Fee | 2,414,231 | 2,414,230 | 2,438,370 | 2,200,390 | 2,470,800 |
| 501032-443200 | Residential User Fee | 3,357,919 | 3,357,920 | 3,458,660 | 3,540,570 | 3,504,660 |
| 501032-443610 | Tap Fees | 7,089,743 | 10,673,110 | 4,349,700 | 6,499,920 | 5,497,220 |
| 501032-443900 | Delinquent Charges | 27,049 | 20,000 | 27,050 | 20,000 | 27,050 |
| 501032-461000 | Miscellaneous Revenues | 55,434 | 50,000 | 50,000 | 50,000 | 50,000 |
| 501032-461100 | Interest Earnings | 95,973 | 50,000 | 125,000 | 50,000 | 145,550 |
| 501032-461110 | Net Incr (Decr) in Fair Value | 8,174 | - | - | - | - |
| 501032-462140 | Water Lease User Fees | 7,149 | - | 1,720 | - | - |
| 501032-462150 | Solar Powr Renew Energy Credit | 44,186 | 15,000 | 80,000 | 15,000 | 15,000 |
| 501032-463100 | Real Property Rental Income | 40,208 | 40,210 | 40,210 | 40,210 | 40,210 |
| 501032-492100 | Proceeds from Sale of Assets | 1,000 | - | - | - | - |
| Total Utilities Revenue | | 13,970,237 | 16,670,470 | 10,827,640 | 12,466,090 | 11,837,220 |
| Total Water Utility Fund Revenue | | 13,970,237 | 16,670,470 | 10,827,640 | 12,466,090 | 11,837,220 |
| Central Fund-Wide Charges | | | | | | |
| 501110-511000 | Regular Salaries | 264,194 | 282,131 | 282,131 | 270,874 | 311,560 |
| 501110-511100 | Variable Salaries | 1,578 | 3,367 | 3,367 | - | - |
| 501110-511200 | Overtime Pay | 2,542 | 1,424 | 1,424 | 1,444 | 1,440 |
| 501110-512000 | FICA Expense | 19,994 | 19,844 | 19,844 | 18,774 | 21,740 |
| 501110-512100 | Retirement Contribution | 18,268 | 18,408 | 18,408 | 17,599 | 20,030 |
| 501110-512200 | Workers Compensation | 1,928 | 1,982 | 1,982 | 1,917 | 1,880 |
| 501110-512300 | Unemployment Compensation | - | - | - | - | - |
| 501110-513000 | Medical Insurance | 32,499 | 31,453 | 31,453 | 32,590 | 35,530 |
| 501110-513100 | Dental Insurance | 1,341 | 2,635 | 2,635 | 2,600 | 2,770 |
| 501110-513200 | Vision Insurance | 271 | 520 | 520 | 492 | 530 |
| 501110-513300 | Life, AD&D & LTD Insurance | 1,305 | 2,510 | 2,510 | 2,397 | 2,680 |
| 501110-513400 | Employee Assistance Plan | 28 | 84 | 84 | 78 | 80 |
| 501110-520100 | Office Supplies | 15 | - | - | - | - |
| 501110-522500 | Non-Capital Furn/Equip/Tools | 209 | - | - | - | - |
| 501110-532100 | Insurance | 47,334 | 90,000 | 90,000 | 99,000 | 55,200 |
| 501110-532200 | Printing | 4 | - | - | - | - |
| 501110-532220 | Business and Auto Allowance | 2,050 | 2,555 | 2,555 | 2,555 | 2,560 |
| 501110-532230 | Dues/Subscriptions/Books | 89 | - | - | - | - |
| 501110-535010 | Communication Svcs-Cell Phone | 478 | 350 | 350 | 350 | 350 |
| 501110-535030 | Comm Svcs-Internet/Cable | 87 | - | - | - | - |
| 501110-538100 | Education Expense | 119 | - | - | - | - |
| 501110-538170 | Refunds | 3,700 | 3,500 | 3,500 | 3,500 | 3,500 |
| 501110-540100 | Prof Serv-Audit | 18,335 | 17,535 | 17,535 | 19,300 | 19,300 |
| 501110-540410 | Prof Serv-Investment Fee | 7,403 | 5,700 | 7,500 | 6,300 | 6,300 |
| 501110-540415 | Prof Serv-Bank Charges | 4,718 | 6,600 | 6,600 | 7,200 | 7,200 |
| 501110-540470 | Prof Serv-Recording Fee | 28 | - | - | - | - |
| 501110-542000 | Legal-General | 4,598 | 2,500 | 5,020 | 2,500 | 2,500 |
| 501110-550020 | Parts/Repairs/Maint-Equip | 43 | - | - | - | - |
| 501110-580040 | Computer Replacement | 585 | - | - | - | - |
| Total Central Fund-Wide Charges | | 433,741 | 493,098 | 497,418 | 489,469 | 495,150 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|-------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| Utility Billing | | | | | | |
| 501210-511000 | Regular Salaries | 32,602 | 33,039 | 33,039 | 34,061 | 32,340 |
| 501210-511200 | Overtime Pay | 1,239 | 2,732 | 2,732 | 2,732 | 2,730 |
| 501210-512000 | FICA Expense | 2,328 | 2,605 | 2,605 | 2,674 | 2,610 |
| 501210-512100 | Retirement Contribution | 1,744 | 1,967 | 1,967 | 2,024 | 1,930 |
| 501210-512200 | Workers Compensation | 977 | 1,031 | 1,031 | 1,061 | 860 |
| 501210-513000 | Medical Insurance | 6,685 | 6,464 | 6,464 | 7,110 | 5,860 |
| 501210-513100 | Dental Insurance | 212 | 479 | 479 | 503 | 430 |
| 501210-513200 | Vision Insurance | 42 | 94 | 94 | 94 | 100 |
| 501210-513300 | Life, AD&D & LTD Insurance | 151 | 338 | 338 | 348 | 320 |
| 501210-513400 | Employee Assistance Plan | 8 | 17 | 17 | 17 | 20 |
| 501210-520100 | Office Supplies | 61 | 200 | 200 | 200 | 200 |
| 501210-523100 | Uniforms and Clothing | - | - | 200 | - | - |
| 501210-532200 | Printing | 3,347 | 7,500 | 7,500 | 7,500 | 7,500 |
| 501210-535010 | Communication Svcs-Cell Phone | 46 | - | 150 | - | - |
| 501210-535200 | Postage | 13,334 | 16,100 | 16,100 | 16,900 | 16,900 |
| 501210-540415 | Prof Serv-Bank Charges | 33,346 | 30,000 | 30,000 | 33,000 | 33,000 |
| 501210-540900 | Prof Serv-Other | 37,500 | 37,500 | 37,500 | 39,000 | 39,000 |
| 501210-550020 | Parts/Repairs/Maint-Equip | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 501210-550100 | Parts/Repairs/Maint-Software | 6,356 | 8,600 | 8,600 | 9,030 | 9,030 |
| Total Utility Billing | | 140,977 | 149,666 | 150,016 | 157,254 | 153,830 |
| Water Utility Engineering | | | | | | |
| 501422-511000 | Regular Salaries | 53,120 | 52,810 | 52,810 | 53,398 | 53,700 |
| 501422-511200 | Overtime Pay | 233 | - | 220 | 150 | 150 |
| 501422-512000 | FICA Expense | 3,424 | 3,879 | 3,879 | 3,933 | 4,040 |
| 501422-512100 | Retirement Contribution | 2,539 | 2,905 | 2,905 | 2,945 | 2,960 |
| 501422-512200 | Workers Compensation | 373 | 406 | 406 | 413 | 420 |
| 501422-513000 | Medical Insurance | 4,140 | 4,745 | 4,745 | 5,246 | 5,150 |
| 501422-513100 | Dental Insurance | 221 | 442 | 442 | 466 | 440 |
| 501422-513200 | Vision Insurance | 47 | 94 | 94 | 95 | 110 |
| 501422-513300 | Life, AD&D & LTD Insurance | 238 | 513 | 513 | 518 | 520 |
| 501422-513400 | Employee Assistance Plan | 9 | 19 | 19 | 19 | 20 |
| 501422-520100 | Office Supplies | 493 | 420 | 420 | 440 | 440 |
| 501422-521000 | Computer Supplies | 7 | 20 | 20 | 20 | 20 |
| 501422-521100 | Computer Supplies-Software | 20 | 100 | 100 | 100 | 100 |
| 501422-522120 | Operating Supplies-Safety | 82 | 60 | 60 | 60 | 60 |
| 501422-522500 | Non-Capital Furn/Equip/Tools | 734 | 940 | 940 | 980 | 980 |
| 501422-522900 | Miscellaneous Supplies | 33 | 40 | 60 | 40 | 40 |
| 501422-525100 | Auto Expense-Parts & Repairs | 100 | - | - | - | - |
| 501422-525300 | Gas & Oil | 107 | - | - | - | - |
| 501422-532200 | Printing | 405 | 320 | 320 | 340 | 340 |
| 501422-532210 | Travel | - | 20 | - | 20 | - |
| 501422-532230 | Dues/Subscriptions/Books | 101 | 260 | 260 | 280 | 280 |
| 501422-535010 | Communication Svcs-Cell Phone | 57 | - | 150 | - | - |
| 501422-538999 | Other Services and Charges | 60 | - | - | - | - |
| 501422-540910 | Prof Serv-Consulting | - | 25,220 | 25,220 | 25,240 | 25,240 |
| 501422-550090 | Parts/Repairs/Maint-Copiers | 255 | 240 | 350 | 260 | 260 |
| 501422-550100 | Parts/Repairs/Maint-Software | - | 1,160 | - | 1,220 | 1,220 |
| Total Water Utility Engineering | | 66,799 | 94,613 | 93,933 | 96,183 | 96,490 |
| Water Plant Operations | | | | | | |
| 501461-511000 | Regular Salaries | 508,308 | 553,526 | 553,526 | 567,392 | 543,000 |
| 501461-511150 | Temp/Seasonal Salaries | 20,932 | 51,146 | 51,146 | 52,682 | 51,150 |
| 501461-511200 | Overtime Pay | 31,061 | 22,050 | 22,050 | 20,160 | 20,160 |
| 501461-512000 | FICA Expense | 44,030 | 46,497 | 46,497 | 47,397 | 44,980 |
| 501461-512100 | Retirement Contribution | 30,394 | 31,657 | 31,657 | 32,315 | 30,970 |
| 501461-512200 | Workers Compensation | 9,528 | 10,764 | 10,764 | 11,039 | 10,690 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|----------------|---------------------------------|-------------|-------------------|---------------|----------------------|---------------------|
| 501461-513000 | Medical Insurance | 46,861 | 67,135 | 67,135 | 73,853 | 82,480 |
| 501461-513100 | Dental Insurance | 2,200 | 5,919 | 5,919 | 6,215 | 7,540 |
| 501461-513200 | Vision Insurance | 527 | 1,282 | 1,282 | 1,282 | 1,660 |
| 501461-513300 | Life, AD&D & LTD Insurance | 2,510 | 5,569 | 5,569 | 5,708 | 5,450 |
| 501461-513400 | Employee Assistance Plan | 94 | 259 | 259 | 259 | 260 |
| 501461-520100 | Office Supplies | 801 | 1,550 | 1,550 | 1,650 | 1,650 |
| 501461-521000 | Computer Supplies | 2,505 | 330 | 330 | 330 | 330 |
| 501461-521100 | Computer Supplies-Software | 1,969 | 150 | 600 | 350 | 350 |
| 501461-521200 | Non-Capital Computer Hardware | 1,781 | 1,090 | 2,550 | 1,200 | 1,200 |
| 501461-522010 | Operating Supplies-Chemicals | 215,574 | 290,000 | 290,000 | 300,000 | 300,000 |
| 501461-522020 | Operating Supplies-Laboratory | 10,431 | 16,000 | 21,350 | 16,500 | 30,000 |
| 501461-522030 | Operating Supplies-Medical | - | 1,400 | - | 250 | - |
| 501461-522100 | Operating Supplies-Signs | 150 | 270 | 270 | 250 | 250 |
| 501461-522110 | Operating Supplies-Janitorial | 885 | - | - | - | - |
| 501461-522120 | Operating Supplies-Safety | 4,615 | 2,800 | 2,800 | 3,000 | 3,000 |
| 501461-522500 | Non-Capital Furn/Equip/Tools | 1,833 | 3,000 | 3,000 | 3,000 | 3,000 |
| 501461-522900 | Miscellaneous Supplies | 968 | 1,130 | 1,130 | 1,200 | 1,200 |
| 501461-523100 | Uniforms and Clothing | 1,352 | 3,000 | 3,000 | 3,120 | 3,120 |
| 501461-525100 | Auto Expense-Parts & Repairs | 5,181 | 4,500 | 4,500 | 5,000 | 5,000 |
| 501461-525200 | Auto Expense-Tires | 1,086 | 800 | 800 | 1,200 | 1,200 |
| 501461-525300 | Gas & Oil | 3,405 | 6,750 | 6,750 | 7,000 | 7,000 |
| 501461-532000 | Advertising/Marketing | - | 200 | - | 200 | - |
| 501461-532100 | Insurance | - | - | - | - | - |
| 501461-532200 | Printing | 2,637 | 3,500 | 3,500 | 3,500 | 3,500 |
| 501461-532210 | Travel | - | 540 | 540 | 700 | 700 |
| 501461-532230 | Dues/Subscriptions/Books | 6,995 | 6,000 | 6,000 | 6,200 | 6,200 |
| 501461-534000 | Utility Services-Gas | 7,998 | - | - | - | - |
| 501461-534010 | Utility Services-Electricity | 108,347 | - | - | - | - |
| 501461-534020 | Utility Service-Trash Removal | 2,432 | - | - | - | - |
| 501461-534040 | Utility Service-Haz Waste Disp | 62 | - | - | - | - |
| 501461-535000 | Communication Svcs-Telephone | 1,258 | - | - | - | - |
| 501461-535010 | Communication Svcs-Cell Phone | 1,319 | 1,300 | 1,500 | 1,400 | 1,400 |
| 501461-535030 | Comm Svcs-Internet/Cable | 1,563 | 500 | 500 | 550 | 550 |
| 501461-535040 | Communication Svcs-T1 Line | 1 | - | - | - | - |
| 501461-535200 | Postage | 2,470 | 4,000 | 4,000 | 4,100 | 4,100 |
| 501461-536000 | Rentals-Equipment | - | 500 | 500 | 500 | 500 |
| 501461-536010 | Rentals-Uniform | 9,234 | 7,850 | 7,850 | 7,850 | 7,850 |
| 501461-536030 | Rentals-Solar Power Equip Lease | 10,813 | - | - | - | - |
| 501461-538100 | Education Expense | 2,049 | 5,000 | 5,000 | 5,500 | 5,500 |
| 501461-538450 | Water Conservation Rebates | 16,815 | 8,000 | 8,000 | 8,000 | 8,000 |
| 501461-538999 | Other Services and Charges | 399 | - | 100 | - | - |
| 501461-540160 | Prof Serv-Laboratory | 23,409 | 70,000 | 70,000 | 70,000 | 70,000 |
| 501461-540170 | Prof Serv-Info Systems | 7,796 | 40,000 | 40,000 | 40,000 | 40,000 |
| 501461-540300 | Prof Serv-Custodial | 7,489 | - | - | - | - |
| 501461-540575 | Prof Serv-Utility Rate Update | - | 10,000 | - | 10,000 | 10,000 |
| 501461-540585 | Prof Serv-Sludge Removal | 3,997 | 35,000 | 35,000 | 38,000 | 38,000 |
| 501461-540900 | Prof Serv-Other | 31,607 | 4,500 | 9,100 | 4,500 | 4,500 |
| 501461-540910 | Prof Serv-Consulting | 15,518 | 5,000 | 5,000 | 5,500 | 5,500 |
| 501461-547010 | Prof Serv-Pest Control | 1,511 | - | - | - | - |
| 501461-550000 | Parts/Repairs/Maint-Bldgs/Fac | 17,961 | 255,000 | 255,000 | - | - |
| 501461-550020 | Parts/Repairs/Maint-Equip | 67,796 | 506,000 | 506,000 | 83,500 | 83,500 |
| 501461-550030 | Parts/Repairs/Maint-Grounds | 2,618 | 11,500 | 11,500 | 11,845 | 11,850 |
| 501461-550070 | Parts/Repairs/Maint-HVAC | 3,127 | - | - | - | - |
| 501461-550090 | Parts/Repairs/Maint-Copiers | 3,739 | 1,500 | 2,800 | 1,800 | 1,800 |
| 501461-550100 | Parts/Repairs/Maint-Software | - | 5,000 | 250 | 5,000 | 5,000 |
| 501461-550130 | Parts/Repairs/Maint-Security | 612 | - | - | - | - |
| 501461-550150 | Parts/Repairs/Maint-Fire Syste | 270 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|-------------------------------------|--------------------------------|------------------|-------------------|------------------|----------------------|---------------------|
| 501461-550280 | Parts/Repairs/Maint-Other | 800 | - | - | - | - |
| 501461-580040 | Computer Replacement | 2,540 | 2,540 | 2,540 | 2,540 | 2,540 |
| Total Water Plant Operations | | 1,314,165 | 2,112,004 | 2,109,114 | 1,473,537 | 1,466,630 |
| Raw Water Operations | | | | | | |
| 501462-511000 | Regular Salaries | 45,924 | 55,260 | 55,260 | 56,760 | 54,040 |
| 501462-511200 | Overtime Pay | 3,268 | 2,420 | 2,420 | 2,210 | 2,210 |
| 501462-512000 | FICA Expense | 3,725 | 4,258 | 4,258 | 4,342 | 4,080 |
| 501462-512100 | Retirement Contribution | 2,897 | 3,172 | 3,172 | 3,243 | 3,100 |
| 501462-512200 | Workers Compensation | 909 | 989 | 989 | 1,016 | 980 |
| 501462-513000 | Medical Insurance | 5,268 | 7,345 | 7,345 | 8,079 | 9,040 |
| 501462-513100 | Dental Insurance | 196 | 573 | 573 | 601 | 810 |
| 501462-513200 | Vision Insurance | 56 | 140 | 140 | 140 | 170 |
| 501462-513300 | Life, AD&D & LTD Insurance | 255 | 558 | 558 | 573 | 550 |
| 501462-513400 | Employee Assistance Plan | 13 | 27 | 27 | 27 | 30 |
| 501462-522010 | Operating Supplies-Chemicals | - | 2,500 | - | 3,000 | 3,000 |
| 501462-522500 | Non-Capital Furn/Equip/Tools | - | 400 | - | 500 | 500 |
| 501462-531000 | Ditch Assessment | 153,824 | 72,000 | 72,000 | 75,000 | 75,000 |
| 501462-531010 | Marshall Lake Assessments | 11,246 | 12,000 | 12,000 | 12,000 | 12,000 |
| 501462-531020 | Marshall Storage/Carriage Fees | - | 64,000 | 64,000 | 65,000 | 65,000 |
| 501462-531030 | NCWCD CBT Annual Assessments | 63,751 | 105,000 | 112,650 | 111,000 | 111,000 |
| 501462-531040 | Windy Gap Pumping & Carriage | - | 27,000 | 27,000 | 29,000 | 29,000 |
| 501462-531050 | NCWCD SWSP Yearly Maintenance | 90,014 | 200,000 | 200,000 | 200,000 | 200,000 |
| 501462-531060 | NCWCD-SWSP Pumping Charges | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 501462-531070 | SPWRAP Assessment | - | 8,000 | 8,000 | 8,500 | 8,500 |
| 501462-532210 | Travel | 301 | 500 | 500 | 600 | 600 |
| 501462-534010 | Utility Services-Electricity | 4,371 | 9,500 | 9,500 | 10,000 | 10,000 |
| 501462-535000 | Communication Svcs-Telephone | - | - | - | 420 | 420 |
| 501462-535010 | Communication Svcs-Cell Phone | 132 | 200 | 200 | 350 | 350 |
| 501462-540550 | Prof Serv-Landfill | 3,750 | 3,750 | 3,750 | 4,000 | 4,000 |
| 501462-540900 | Prof Serv-Other | 67 | - | 10 | - | 52,500 |
| 501462-540910 | Prof Serv-Consulting | 157,923 | 175,000 | 175,000 | 180,000 | 180,000 |
| 501462-540915 | Prof Serv-Grant Administration | 62,372 | - | 850 | - | - |
| 501462-542000 | Legal-General | 7,932 | 111,500 | 111,500 | 112,500 | 112,500 |
| 501462-542028 | Legal-Vranesh & Raisch | 655 | - | - | - | - |
| 501462-542032 | Legal-Eldora | 6,781 | - | - | - | - |
| 501462-542036 | Legal-Tieken & Hill | 9,901 | - | - | - | - |
| 501462-542074 | Legal-Baseline Res Exchange | 2,131 | - | - | - | - |
| 501462-542075 | Legal-Louisville Pipeline | 2,735 | - | - | - | - |
| 501462-542076 | Legal-Harper 1st Enlargement | 6,335 | - | - | - | - |
| 501462-550000 | Parts/Repairs/Maint-Bldgs/Fac | 23 | 2,000 | - | 2,500 | 2,500 |
| 501462-550020 | Parts/Repairs/Maint-Equip | 2,349 | 6,000 | - | 7,000 | 7,000 |
| 501462-550030 | Parts/Repairs/Maint-Grounds | - | 10,000 | - | 12,500 | 12,500 |
| 501462-580020 | Lease Payment-Superior Water | 127,347 | 128,000 | - | 129,000 | - |
| Total Raw Water Operations | | 776,448 | 1,022,091 | 881,701 | 1,049,861 | 971,380 |
| Water Distribution | | | | | | |
| 501463-511000 | Regular Salaries | 259,487 | 268,147 | 268,147 | 274,875 | 264,920 |
| 501463-511100 | Variable Salaries | 2,317 | - | - | - | - |
| 501463-511200 | Overtime Pay | 16,627 | 17,765 | 17,765 | 17,865 | 17,870 |
| 501463-512000 | FICA Expense | 20,017 | 20,841 | 20,841 | 21,303 | 21,110 |
| 501463-512100 | Retirement Contribution | 14,855 | 15,725 | 15,725 | 16,101 | 15,550 |
| 501463-512200 | Workers Compensation | 6,170 | 7,118 | 7,118 | 7,318 | 6,100 |
| 501463-513000 | Medical Insurance | 41,082 | 47,319 | 47,319 | 52,008 | 44,180 |
| 501463-513100 | Dental Insurance | 1,661 | 3,657 | 3,657 | 3,836 | 3,330 |
| 501463-513200 | Vision Insurance | 322 | 693 | 693 | 693 | 710 |
| 501463-513300 | Life, AD&D & LTD Insurance | 1,265 | 2,730 | 2,730 | 2,798 | 2,690 |
| 501463-513400 | Employee Assistance Plan | 40 | 129 | 129 | 129 | 130 |
| 501463-520100 | Office Supplies | 49 | 229 | 1,080 | 229 | 230 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---------------------------------|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 501463-521150 | CTC Land Dues | 128 | - | - | - | - |
| 501463-521200 | Non-Capital Computer Hardware | 1,812 | - | - | - | - |
| 501463-522110 | Operating Supplies-Janitorial | 135 | - | - | - | - |
| 501463-522120 | Operating Supplies-Safety | 1,785 | 2,100 | 2,100 | 2,205 | 2,210 |
| 501463-522240 | Meter Pits & Meters | 106,392 | 65,000 | 65,000 | - | 65,000 |
| 501463-522500 | Non-Capital Furn/Equip/Tools | 9,846 | 7,350 | 7,350 | 7,718 | 7,720 |
| 501463-523100 | Uniforms and Clothing | 2,064 | 3,045 | 3,045 | 3,197 | 3,200 |
| 501463-525100 | Auto Expense-Parts & Repairs | 3,831 | 8,000 | 8,000 | 8,000 | 8,000 |
| 501463-525200 | Auto Expense-Tires | 514 | 1,000 | 1,000 | 1,000 | 1,000 |
| 501463-525300 | Gas & Oil | 10,114 | 17,500 | 17,500 | 17,500 | 17,500 |
| 501463-532200 | Printing | 192 | 400 | 400 | 400 | 400 |
| 501463-532210 | Travel | 30 | - | 350 | - | - |
| 501463-532220 | Business and Auto Allowance | 70 | - | - | - | - |
| 501463-532230 | Dues/Subscriptions/Books | 168 | 200 | 200 | 200 | 200 |
| 501463-534000 | Utility Services-Gas | 501 | - | - | - | - |
| 501463-534010 | Utility Services-Electricity | 1,134 | - | - | - | - |
| 501463-534020 | Utility Service-Trash Removal | 227 | - | - | - | - |
| 501463-535000 | Communication Svcs-Telephone | - | 500 | - | 500 | - |
| 501463-535010 | Communication Svcs-Cell Phone | 1,039 | - | 1,650 | - | - |
| 501463-535030 | Comm Svcs-Internet/Cable | 87 | - | 150 | - | - |
| 501463-536000 | Rentals-Equipment | - | 200 | - | 200 | - |
| 501463-538100 | Education Expense | 5,902 | 4,325 | 4,325 | 4,325 | 4,330 |
| 501463-538999 | Other Services and Charges | 49 | - | - | - | - |
| 501463-540300 | Prof Serv-Custodial | 452 | - | - | - | - |
| 501463-540470 | Prof Serv-Recording Fee | 132 | - | - | - | - |
| 501463-540550 | Prof Serv-Landfill | - | 52,150 | 52,150 | 5,163 | 5,160 |
| 501463-540900 | Prof Serv-Other | 6,382 | 4,950 | 4,950 | 5,200 | 47,200 |
| 501463-540910 | Prof Serv-Consulting | 5,500 | 5,750 | 5,750 | 5,750 | 5,750 |
| 501463-547010 | Prof Serv-Pest Control | 2 | - | - | - | - |
| 501463-550000 | Parts/Repairs/Maint-Bldgs/Fac | 719 | - | - | - | - |
| 501463-550020 | Parts/Repairs/Maint-Equip | 8,056 | 7,265 | 8,150 | 7,687 | 7,690 |
| 501463-550060 | Parts/Repairs/Maint-Util Lines | 23,340 | 25,000 | 10,000 | 25,000 | 25,000 |
| 501463-550070 | Parts/Repairs/Maint-HVAC | 151 | - | - | - | - |
| 501463-550100 | Parts/Repairs/Maint-Software | 5,122 | 6,270 | 6,270 | 6,270 | 6,270 |
| 501463-550150 | Parts/Repairs/Maint-Fire Syste | 53 | - | - | - | - |
| 501463-550160 | Parts/Repairs/Maint-Electrical | 69 | - | - | - | - |
| 501463-550170 | Parts/Repairs/Maint-Plumbing | 9 | - | - | - | - |
| 501463-550180 | Parts/Repairs/Maint-Lighting | 16 | - | - | - | - |
| 501463-580040 | Computer Replacement | 585 | - | - | - | - |
| Total Water Distribution | | 560,501 | 595,358 | 583,544 | 497,470 | 583,450 |

Water Treatment Plant Building Maintenance

| | | | | | | |
|---------------|--------------------------------|---|---------|---------|---------|---------|
| 501464-511000 | Regular Salaries | - | 16,365 | 16,365 | 16,939 | 16,880 |
| 501464-511200 | Overtime Pay | - | 20 | 80 | 20 | - |
| 501464-512000 | FICA Expense | - | 1,146 | 1,146 | 1,185 | 1,200 |
| 501464-512100 | Retirement Contribution | - | 901 | 901 | 933 | 930 |
| 501464-512200 | Workers Compensation | - | 398 | 398 | 412 | 410 |
| 501464-513000 | Medical Insurance | - | 2,400 | 3,300 | 2,640 | 3,790 |
| 501464-513100 | Dental Insurance | - | 170 | 250 | 179 | 280 |
| 501464-513200 | Vision Insurance | - | 43 | 43 | 43 | 60 |
| 501464-513300 | Life, AD&D & LTD Insurance | - | 168 | 168 | 174 | 180 |
| 501464-513400 | Employee Assistance Plan | - | 8 | 8 | 8 | 10 |
| 501464-522110 | Operating Supplies-Janitorial | - | 1,000 | 1,000 | 1,040 | 1,040 |
| 501464-522900 | Miscellaneous Supplies | - | - | 200 | - | - |
| 501464-523100 | Uniforms and Clothing | - | - | 100 | - | - |
| 501464-534000 | Utility Services-Gas | - | 15,000 | 15,000 | 15,500 | 15,500 |
| 501464-534010 | Utility Services-Electricity | - | 117,500 | 117,500 | 120,000 | 120,000 |
| 501464-534020 | Utility Service-Trash Removal | - | 2,000 | 2,000 | 2,060 | 2,060 |
| 501464-534040 | Utility Service-Haz Waste Disp | - | 1,800 | 2,500 | 1,900 | 1,900 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|--------------------------------|------------------|-------------------|------------------|----------------------|---------------------|
| 501464-535000 | Communication Svcs-Telephone | - | 1,580 | 1,580 | 1,300 | 1,300 |
| 501464-535010 | Communication Svcs-Cell Phone | - | - | 150 | - | - |
| 501464-535040 | Communication Svcs-T1 Line | - | 7,500 | 600 | 7,500 | 600 |
| 501464-540300 | Prof Serv-Custodial | - | 8,500 | 8,500 | 9,000 | 9,000 |
| 501464-540900 | Prof Serv-Other | - | 500 | - | 500 | 500 |
| 501464-547010 | Prof Serv-Pest Control | - | 1,500 | 1,680 | 1,600 | 1,600 |
| 501464-550000 | Parts/Repairs/Maint-Bldgs/Fac | - | 23,780 | 23,780 | 23,975 | 23,980 |
| 501464-550020 | Parts/Repairs/Maint-Equip | - | 6,000 | 6,000 | 6,500 | 6,500 |
| 501464-550070 | Parts/Repairs/Maint-HVAC | - | 6,500 | 6,500 | 7,000 | 7,000 |
| 501464-550100 | Parts/Repairs/Maint-Software | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 501464-550130 | Parts/Repairs/Maint-Security | - | 700 | 700 | 1,000 | 1,000 |
| 501464-550140 | Parts/Repairs/Maint-Painting | - | 250 | 250 | 252 | 250 |
| 501464-550150 | Parts/Repairs/Maint-Fire Syste | - | 500 | 500 | 504 | 500 |
| 501464-550160 | Parts/Repairs/Maint-Electrical | - | 1,000 | 1,860 | 1,008 | 1,010 |
| 501464-550170 | Parts/Repairs/Maint-Plumbing | - | 500 | 500 | 505 | 510 |
| 501464-550180 | Parts/Repairs/Maint-Lighting | - | 750 | 750 | 756 | 760 |
| Total Water Treatment Plant Building Maintenance | | - | 219,479 | 215,308 | 225,431 | 219,750 |
| Debt Service | | | | | | |
| 501111-538250 | Bond Maint Fees-Paying Agent | 300 | 500 | 500 | 500 | 500 |
| 501111-570300 | Principal-Notes | 705,000 | 725,000 | 725,000 | 745,000 | 745,000 |
| 501111-570350 | Principal - Capital Leases | 27,463 | - | - | - | - |
| 501111-570400 | Principal-Other Debt | 57,750 | 60,720 | 60,720 | - | - |
| 501111-570600 | Interest-Notes | 165,817 | 156,350 | 156,350 | 138,440 | 138,440 |
| 501111-570650 | Interest - Capital Leases | 27,575 | - | - | - | - |
| 501111-570700 | Interest-Other Debt | 5,923 | 3,040 | 3,040 | - | - |
| Total Debt Service | | 989,829 | 945,610 | 945,610 | 883,940 | 883,940 |
| Replacement Capital - Public Works | | | | | | |
| 501498-600025 | Fire Hydrant Painting | - | 18,000 | 18,000 | - | 12,500 |
| 501498-640000 | Motor Vehicle/Road Equipment | - | 30,750 | 30,750 | 31,520 | 31,520 |
| 501498-640111 | Bulk Water Meter/Backflow Repl | 15,598 | - | - | - | - |
| 501498-660168 | No Plant Contact Tank Improvs | 21,982 | - | - | - | - |
| 501498-660182 | Water Line Replacement | 573,385 | 4,305,000 | 2,500,000 | 543,170 | 853,170 |
| 501498-660200 | Eldorado Intake-Flood Reconstr | 924,059 | - | - | - | - |
| 501498-660205 | PRV Replacement | - | 40,000 | 40,000 | - | - |
| 501498-660221 | HBWTP Filter Media Replacement | - | 155,000 | 155,000 | - | - |
| 501498-660234 | Tube Settler Replacement | - | 589,380 | 589,380 | - | 785,000 |
| 501498-660237 | Water Tank Int Structure Maint | - | - | - | 105,060 | 105,060 |
| 501498-660246 | WTP Facility Painting | - | 200,000 | 200,000 | - | - |
| 501498-668018 | HBWTP Flash Mixer Replacement | 41,378 | 174,250 | 174,250 | - | - |
| Total Replacement Capital - Public Works | | 1,576,402 | 5,512,380 | 3,707,380 | 679,750 | 1,787,250 |
| Capital - Public Works | | | | | | |
| 501499-544300 | Raw Water Master Plan | 86,597 | - | - | - | - |
| 501499-620041 | City Shops Remodel (25%) | 1,802 | - | - | - | - |
| 501499-640112 | Harper Lake Stop Logs | - | 55,000 | 35,000 | - | - |
| 501499-640116 | Water Plants Disinfection Eval | - | 102,500 | 102,500 | 472,780 | 472,780 |
| 501499-640117 | WTP Instrumentation Upgrades | - | 153,750 | 153,750 | 52,530 | - |
| 501499-650035 | ERP System | 44,785 | 12,615 | 12,615 | - | - |
| 501499-650038 | Lucity Software (25%) | 12,646 | 28,876 | 28,876 | - | 25,000 |
| 501499-650080 | Water Facilities SCADA Upgrade | 52,043 | 250,000 | 250,000 | 26,270 | - |
| 501499-660018 | Utility Rate Study | 3,263 | - | - | - | - |
| 501499-660180 | Watr Syst Tie-In with Superior | 229,614 | - | - | - | - |
| 501499-660190 | NCWCD-Windy Gap Firing Proj | 431,597 | 350,624 | 350,624 | 905,000 | 905,000 |
| 501499-660206 | SCWTP Contact Tank Improvement | 409,675 | - | - | - | - |
| 501499-660207 | SCWTP Pump Station Improvement | 30,728 | 2,800,000 | 2,240,000 | - | 1,872,500 |
| 501499-660208 | Louisville PL Condition Assess | - | 250,000 | 250,000 | - | - |
| 501499-660209 | SCWTP Drying Bed Rehab | 84 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|----------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 501499-660210 | Water Facilities Security Upgr | 84 | 99,920 | 99,920 | - | - |
| 501499-660211 | Howard Diversion Upgrades | 2,004 | 133,997 | - | - | 134,000 |
| 501499-660212 | SCWTP Recycle Pond Maintenance | 4,354 | - | - | 52,530 | 52,530 |
| 501499-660213 | SCWTP Recycle Pump Rehabilitat | 2,717 | - | - | - | - |
| 501499-660214 | HBWTP Groundwater Pumps | 8,977 | - | - | - | - |
| 501499-660215 | Solar Buyout - Utility Plants | 216,376 | - | - | - | - |
| 501499-660223 | Raw Water Line Lowering | 19,400 | - | - | - | - |
| 501499-660230 | HBWTP HVAC Upgrade | - | 82,000 | 82,000 | - | - |
| 501499-660231 | Louisville Lateral Ditch Pipin | - | 205,000 | 205,000 | 210,130 | 625,000 |
| 501499-660232 | Cent/McCaslin Hi Zone Water Lp | - | 55,000 | 55,000 | - | - |
| 501499-660233 | WTP Caustic Tank Upsizing | - | 25,630 | 25,630 | - | - |
| 501499-660235 | WTP Flocc/Sed Basin Covers | - | - | - | 893,030 | - |
| 501499-660236 | SBR Ditch Lining | - | - | - | 84,050 | 84,050 |
| 501499-660243 | Louisville Pipeline Flow Control | - | 250,000 | 250,000 | - | - |
| 501499-660244 | HBWTP Upgrades | - | 405,000 | 405,000 | - | - |
| 501499-660245 | SCWTP Upgrades | - | 493,000 | 493,000 | - | - |
| 501499-660250 | SWSP Eastern Pump Station Improv | - | - | - | - | 11,000 |
| Total Capital - Public Works | | 1,556,746 | 5,752,912 | 5,038,915 | 2,696,320 | 4,181,860 |
| Total Water Utility Fund Expenditures | | 7,415,606 | 16,897,211 | 14,222,940 | 8,249,214 | 10,839,730 |
| Ending Working Capital (Budget Basis) | | 14,666,139 | 14,439,398 | 11,270,840 | 15,487,716 | 12,268,330 |

**City of Louisville, Colorado
Wastewater Utility Fund
2018 Budget**

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|--------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| Beginning Working Capital (Budget Basis) | | 28,031,614 | 12,374,069 | 12,374,069 | 5,186,004 | 5,186,004 |
| Utilities Revenue | | | | | | |
| 502032-433000 | Grant Revenues | 550,051 | - | 200,000 | - | - |
| 502032-443100 | Commercial Users Fee | 846,978 | 886,790 | 910,500 | 993,880 | 946,920 |
| 502032-443200 | Residential User Fee | 2,141,172 | 2,141,170 | 2,376,700 | 2,361,640 | 2,471,770 |
| 502032-443300 | Pretreatment Fees | 2,000 | 7,500 | 7,500 | 7,500 | 7,500 |
| 502032-443430 | RV Dump Station Fees | 4,705 | 6,000 | 7,500 | 6,000 | 6,000 |
| 502032-443610 | Tap Fees | 1,376,709 | 1,152,290 | 1,152,290 | 569,580 | 569,580 |
| 502032-443900 | Delinquent Charges | 4,830 | 4,000 | 4,000 | 4,000 | 4,000 |
| 502032-461000 | Miscellaneous Revenues | 1,858 | - | - | - | - |
| 502032-461100 | Interest Earnings | 34,610 | 40,000 | 50,000 | 40,000 | 63,080 |
| 502032-461110 | Net Incr (Decr) in Fair Value | 1,161 | - | - | - | - |
| 502032-462150 | Solar Powr Renew Energy Credit | 8,256 | 8,000 | 8,000 | 8,000 | 8,000 |
| 502032-463100 | Real Property Rental Income | 40,208 | 40,210 | 40,210 | 40,210 | 40,210 |
| Total Utilities Revenue | | 5,012,538 | 4,285,960 | 4,756,700 | 4,030,810 | 4,117,060 |
| Interfund Transfers | | | | | | |
| 502001-980520 | Tfer from Golf Course | 1,147,174 | - | - | - | - |
| Total Interfund Transfers | | 1,147,174 | - | - | - | - |
| Total Wastewater Utility Fund Revenue | | 6,159,713 | 4,285,960 | 4,756,700 | 4,030,810 | 4,117,060 |
| Central Fund-Wide Charges | | | | | | |
| 502110-511000 | Regular Salaries | 172,612 | 199,704 | 199,704 | 190,415 | 215,290 |
| 502110-511100 | Variable Salaries | 832 | 1,729 | 1,729 | - | - |
| 502110-511200 | Overtime Pay | 1,787 | 890 | 890 | 910 | 910 |
| 502110-512000 | FICA Expense | 14,229 | 13,969 | 13,969 | 13,178 | 15,010 |
| 502110-512100 | Retirement Contribution | 13,187 | 12,790 | 12,790 | 12,183 | 13,650 |
| 502110-512200 | Workers Compensation | 1,355 | 1,365 | 1,365 | 1,304 | 1,380 |
| 502110-513000 | Medical Insurance | 23,003 | 22,147 | 22,147 | 22,694 | 24,510 |
| 502110-513100 | Dental Insurance | 935 | 1,858 | 1,858 | 1,807 | 1,920 |
| 502110-513200 | Vision Insurance | 191 | 370 | 370 | 348 | 370 |
| 502110-513300 | Life, AD&D & LTD Insurance | 908 | 1,776 | 1,776 | 1,684 | 1,840 |
| 502110-513400 | Employee Assistance Plan | 30 | 58 | 58 | 54 | 60 |
| 502110-520100 | Office Supplies | 15 | - | - | - | - |
| 502110-522500 | Non-Capital Furn/Equip/Tools | 209 | 450 | 450 | 500 | 500 |
| 502110-532100 | Insurance | 36,991 | 39,600 | 39,600 | 43,600 | 50,700 |
| 502110-532200 | Printing | 4 | - | - | - | - |
| 502110-532220 | Business and Auto Allowance | 1,606 | 1,560 | 1,560 | 1,600 | 1,600 |
| 502110-532230 | Dues/Subscriptions/Books | 89 | - | - | - | - |
| 502110-535010 | Communication Svcs-Cell Phone | 405 | - | 350 | - | - |
| 502110-535030 | Comm Svcs-Internet/Cable | 87 | - | - | - | - |
| 502110-538100 | Education Expense | 119 | - | - | - | - |
| 502110-540100 | Prof Serv-Audit | 8,905 | 8,520 | 8,520 | 9,370 | 9,370 |
| 502110-540410 | Prof Serv-Investment Fee | 3,364 | 5,700 | 5,700 | 5,700 | 5,700 |
| 502110-540415 | Prof Serv-Bank Charges | 5,123 | 2,700 | 2,700 | 2,700 | 2,700 |
| 502110-540470 | Prof Serv-Recording Fee | 28 | - | - | - | - |
| 502110-542000 | Legal-General | 10,310 | 7,500 | 9,200 | 7,500 | 7,500 |
| 502110-550020 | Parts/Repairs/Maint-Equip | 43 | 65 | 65 | 65 | 70 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|-------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 502110-580040 | Computer Replacement | 585 | - | - | - | - |
| 502110-580080 | Loss on Claims & Judgements | - | 25,000 | 28,520 | - | - |
| Total Central Fund-Wide Charges | | 296,951 | 347,751 | 353,321 | 315,611 | 353,080 |
| Utility Billing | | | | | | |
| 502210-511000 | Regular Salaries | 33,896 | 33,039 | 33,039 | 34,061 | 32,340 |
| 502210-511200 | Overtime Pay | 1,239 | 2,732 | 2,732 | 2,732 | 2,730 |
| 502210-512000 | FICA Expense | 2,324 | 2,605 | 2,605 | 2,674 | 2,610 |
| 502210-512100 | Retirement Contribution | 1,737 | 1,967 | 1,967 | 2,024 | 1,930 |
| 502210-512200 | Workers Compensation | 923 | 1,031 | 1,031 | 1,061 | 860 |
| 502210-513000 | Medical Insurance | 6,345 | 6,464 | 6,464 | 7,110 | 5,860 |
| 502210-513100 | Dental Insurance | 212 | 479 | 479 | 503 | 430 |
| 502210-513200 | Vision Insurance | 42 | 94 | 94 | 94 | 100 |
| 502210-513300 | Life, AD&D & LTD Insurance | 151 | 338 | 338 | 348 | 320 |
| 502210-513400 | Employee Assistance Plan | 8 | 17 | 17 | 17 | 20 |
| 502210-520100 | Office Supplies | 61 | 200 | 200 | 200 | 200 |
| 502210-523100 | Uniforms and Clothing | - | - | 200 | - | - |
| 502210-532200 | Printing | 3,347 | 9,200 | 9,200 | 9,660 | 9,660 |
| 502210-535010 | Communication Svcs-Cell Phone | 46 | - | 150 | - | - |
| 502210-535200 | Postage | 13,334 | 15,000 | 15,000 | 15,000 | 15,000 |
| 502210-540415 | Prof Serv-Bank Charges | 31,556 | 23,500 | 23,500 | 25,000 | 25,000 |
| 502210-540900 | Prof Serv-Other | 18,810 | 18,750 | 18,750 | 19,500 | 19,500 |
| 502210-550020 | Parts/Repairs/Maint-Equip | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 502210-550100 | Parts/Repairs/Maint-Software | 4,588 | 4,750 | 4,750 | 5,000 | 5,000 |
| Total Utility Billing | | 119,617 | 121,166 | 121,516 | 125,984 | 122,560 |
| Wastewater Utility Engineering | | | | | | |
| 502423-511000 | Regular Salaries | 37,563 | 32,905 | 32,905 | 33,087 | 33,340 |
| 502423-511200 | Overtime Pay | 226 | - | 60 | - | - |
| 502423-512000 | FICA Expense | 2,323 | 2,383 | 2,383 | 2,395 | 2,490 |
| 502423-512100 | Retirement Contribution | 1,731 | 1,810 | 1,810 | 1,820 | 1,830 |
| 502423-512200 | Workers Compensation | 288 | 234 | 234 | 236 | 230 |
| 502423-513000 | Medical Insurance | 3,021 | 3,607 | 3,607 | 3,995 | 3,880 |
| 502423-513100 | Dental Insurance | 139 | 278 | 278 | 293 | 280 |
| 502423-513200 | Vision Insurance | 35 | 71 | 71 | 71 | 70 |
| 502423-513300 | Life, AD&D & LTD Insurance | 155 | 311 | 311 | 313 | 320 |
| 502423-513400 | Employee Assistance Plan | 5 | 10 | 10 | 10 | 10 |
| 502423-520100 | Office Supplies | 493 | 420 | 420 | 440 | 440 |
| 502423-521000 | Computer Supplies | 7 | 20 | - | 20 | - |
| 502423-521100 | Computer Supplies-Software | 20 | 100 | 100 | 100 | 100 |
| 502423-522120 | Operating Supplies-Safety | 82 | 60 | 60 | 60 | 60 |
| 502423-522500 | Non-Capital Furn/Equip/Tools | 734 | 940 | 940 | 980 | 980 |
| 502423-522900 | Miscellaneous Supplies | 33 | 40 | 60 | 40 | 40 |
| 502423-525100 | Auto Expense-Parts & Repairs | 100 | - | - | - | - |
| 502423-525300 | Gas & Oil | 107 | - | - | - | - |
| 502423-532200 | Printing | 405 | 320 | 320 | 340 | 340 |
| 502423-532210 | Travel | - | 20 | - | 20 | - |
| 502423-532230 | Dues/Subscriptions/Books | 101 | 260 | 260 | 280 | 280 |
| 502423-535010 | Communication Svcs-Cell Phone | 53 | - | 150 | - | - |
| 502423-538999 | Other Services and Charges | 60 | - | - | - | - |
| 502423-540910 | Prof Serv-Consulting | - | 25,220 | 25,220 | 25,240 | 25,240 |
| 502423-550090 | Parts/Repairs/Maint-Copiers | 255 | 240 | 350 | 260 | 260 |
| 502423-550100 | Parts/Repairs/Maint-Software | - | 1,160 | 1,160 | 1,220 | 1,220 |
| Total Wastewater Utility Engineering | | 47,935 | 70,410 | 70,710 | 71,220 | 71,410 |
| Wastewater Collections | | | | | | |
| 502471-511000 | Regular Salaries | 115,690 | 125,453 | 125,453 | 128,884 | 123,760 |
| 502471-511200 | Overtime Pay | 5,710 | 8,466 | 8,466 | 8,566 | 8,570 |
| 502471-512000 | FICA Expense | 8,800 | 9,764 | 9,764 | 10,001 | 9,840 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|-------------------------------------|---------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 502471-512100 | Retirement Contribution | 6,582 | 7,366 | 7,366 | 7,560 | 7,280 |
| 502471-512200 | Workers Compensation | 3,671 | 3,334 | 3,334 | 3,429 | 2,840 |
| 502471-513000 | Medical Insurance | 22,937 | 21,809 | 21,809 | 23,989 | 20,140 |
| 502471-513100 | Dental Insurance | 760 | 1,685 | 1,685 | 1,770 | 1,530 |
| 502471-513200 | Vision Insurance | 147 | 321 | 321 | 321 | 340 |
| 502471-513300 | Life, AD&D & LTD Insurance | 573 | 1,278 | 1,278 | 1,313 | 1,250 |
| 502471-513400 | Employee Assistance Plan | 29 | 62 | 62 | 62 | 60 |
| 502471-520100 | Office Supplies | 15 | - | - | - | - |
| 502471-521150 | CTC Land Dues | 128 | - | - | - | - |
| 502471-522010 | Operating Supplies-Chemicals | - | 200 | - | 200 | - |
| 502471-522110 | Operating Supplies-Janitorial | 135 | - | - | - | - |
| 502471-522120 | Operating Supplies-Safety | 3,487 | 2,500 | 2,500 | 2,550 | 2,550 |
| 502471-522500 | Non-Capital Furn/Equip/Tools | 1,348 | 1,475 | 3,900 | 1,450 | 1,450 |
| 502471-523100 | Uniforms and Clothing | 2,128 | 3,045 | 3,045 | 3,197 | 3,200 |
| 502471-525100 | Auto Expense-Parts & Repairs | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 502471-525200 | Auto Expense-Tires | - | 1,900 | - | 1,900 | 1,900 |
| 502471-532200 | Printing | 4 | - | - | - | - |
| 502471-532220 | Business and Auto Allowance | 70 | - | - | - | - |
| 502471-532230 | Dues/Subscriptions/Books | 89 | - | - | - | - |
| 502471-534000 | Utility Services-Gas | 1,463 | - | 900 | - | - |
| 502471-534010 | Utility Services-Electricity | 10,554 | - | 6,750 | - | - |
| 502471-534020 | Utility Service-Trash Removal | 227 | - | - | - | - |
| 502471-535000 | Communication Svcs-Telephone | 1,184 | 1,000 | 1,000 | 1,000 | 1,000 |
| 502471-535010 | Communication Svcs-Cell Phone | 321 | - | 500 | - | - |
| 502471-535030 | Comm Svcs-Internet/Cable | 87 | - | 150 | - | - |
| 502471-536000 | Rentals-Equipment | - | 250 | - | 250 | - |
| 502471-538100 | Education Expense | 2,845 | 1,325 | 1,610 | 1,325 | 1,330 |
| 502471-540300 | Prof Serv-Custodial | 452 | - | - | - | - |
| 502471-540470 | Prof Serv-Recording Fee | 28 | - | - | - | - |
| 502471-540550 | Prof Serv-Landfill | 1,005 | 2,625 | 2,625 | 2,756 | 2,760 |
| 502471-540900 | Prof Serv-Other | 5,112 | 29,950 | 29,950 | 29,950 | 29,950 |
| 502471-547010 | Prof Serv-Pest Control | 2 | - | - | - | - |
| 502471-550000 | Parts/Repairs/Maint-Bldgs/Fac | 809 | - | - | - | - |
| 502471-550020 | Parts/Repairs/Maint-Equip | 2,481 | 1,915 | 3,590 | 1,915 | 1,920 |
| 502471-550060 | Parts/Repairs/Maint-Util Lines | - | 2,000 | 2,000 | 2,000 | 2,000 |
| 502471-550070 | Parts/Repairs/Maint-HVAC | 151 | - | - | - | - |
| 502471-550100 | Parts/Repairs/Maint-Software | 2,155 | 3,270 | 3,270 | 3,270 | 3,270 |
| 502471-550150 | Parts/Repairs/Maint-Fire System | 53 | - | - | - | - |
| 502471-550160 | Parts/Repairs/Maint-Electrical | 69 | - | - | - | - |
| 502471-550170 | Parts/Repairs/Maint-Plumbing | 9 | - | - | - | - |
| 502471-550180 | Parts/Repairs/Maint-Lighting | 16 | - | - | - | - |
| 502471-550280 | Parts/Repairs/Maint-Other | 5,591 | 7,000 | 23,570 | 7,000 | 7,000 |
| 502471-580040 | Computer Replacement | 3,125 | 2,540 | 2,540 | 2,540 | 2,540 |
| Total Wastewater Collections | | 210,042 | 241,532 | 268,437 | 248,198 | 237,480 |

Wastewater Treatment Plant Operations

| | | | | | | |
|---------------|----------------------------|---------|---------|---------|---------|---------|
| 502472-511000 | Regular Salaries | 280,895 | 295,525 | 295,525 | 305,062 | 332,430 |
| 502472-511150 | Temp/Seasonal Salaries | 19,881 | 32,936 | 32,936 | 33,925 | 32,940 |
| 502472-511200 | Overtime Pay | 18,251 | 17,600 | 27,000 | 17,350 | 17,350 |
| 502472-512000 | FICA Expense | 22,708 | 25,765 | 25,765 | 26,540 | 29,070 |
| 502472-512100 | Retirement Contribution | 15,579 | 17,222 | 17,222 | 17,733 | 19,240 |
| 502472-512200 | Workers Compensation | 5,649 | 5,219 | 5,219 | 5,385 | 5,610 |
| 502472-513000 | Medical Insurance | 36,255 | 34,221 | 34,221 | 37,646 | 43,240 |
| 502472-513100 | Dental Insurance | 1,333 | 3,316 | 3,316 | 3,481 | 3,200 |
| 502472-513200 | Vision Insurance | 318 | 631 | 650 | 631 | 860 |
| 502472-513300 | Life, AD&D & LTD Insurance | 1,205 | 2,858 | 2,858 | 2,956 | 3,230 |
| 502472-513400 | Employee Assistance Plan | 53 | 155 | 155 | 155 | 150 |
| 502472-520100 | Office Supplies | 667 | 2,500 | 2,500 | 2,750 | 2,750 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|---------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 502472-522010 | Operating Supplies-Chemicals | 42,939 | 64,000 | 64,000 | 65,000 | 65,000 |
| 502472-522020 | Operating Supplies-Laboratory | 18,803 | 16,000 | 16,000 | 17,000 | 17,000 |
| 502472-522030 | Operating Supplies-Medical | - | 250 | - | 300 | - |
| 502472-522110 | Operating Supplies-Janitorial | 671 | - | - | - | - |
| 502472-522120 | Operating Supplies-Safety | 3,081 | 1,900 | 1,900 | 2,000 | 2,000 |
| 502472-522500 | Non-Capital Furn/Equip/Tools | 10,292 | 20,000 | 20,000 | 20,000 | 20,000 |
| 502472-522900 | Miscellaneous Supplies | 32 | 1,120 | 1,120 | 1,160 | 1,160 |
| 502472-523100 | Uniforms and Clothing | 718 | 4,500 | 4,500 | 5,000 | 5,000 |
| 502472-525100 | Auto Expense-Parts & Repairs | 1,252 | 3,200 | 3,200 | 3,250 | 3,250 |
| 502472-525200 | Auto Expense-Tires | 289 | 300 | 300 | 600 | 600 |
| 502472-525300 | Gas & Oil | 2,430 | 5,000 | 5,000 | 5,150 | 5,150 |
| 502472-532200 | Printing | 320 | 750 | 750 | 850 | 850 |
| 502472-532210 | Travel | 1,783 | 750 | 750 | 750 | 750 |
| 502472-532230 | Dues/Subscriptions/Books | 1,841 | 4,050 | 4,050 | 4,200 | 4,200 |
| 502472-534000 | Utility Services-Gas | 1,232 | - | - | - | - |
| 502472-534010 | Utility Services-Electricity | 227,810 | - | - | - | - |
| 502472-534020 | Utility Service-Trash Removal | 3,579 | - | - | - | - |
| 502472-534030 | Utility Service-Eco Cycle | 15 | - | - | - | - |
| 502472-534040 | Utility Service-Haz Waste Disp | 92 | - | - | - | - |
| 502472-535000 | Communication Svcs-Telephone | 462 | - | - | - | - |
| 502472-535010 | Communication Svcs-Cell Phone | 1,167 | 1,200 | 1,280 | 1,350 | 1,350 |
| 502472-535040 | Communication Svcs-T1 Line | 265 | - | - | - | - |
| 502472-535200 | Postage | 209 | 600 | 600 | 650 | 650 |
| 502472-536000 | Rentals-Equipment | 221 | 250 | 330 | 300 | 300 |
| 502472-536010 | Uniform-Rental | 6,526 | 2,500 | 5,500 | - | - |
| 502472-536030 | Rentals-Solar Power Equip Lease | 5,303 | - | - | - | - |
| 502472-536040 | Rentals-Other | 111 | 300 | 350 | 350 | 350 |
| 502472-538100 | Education Expense | 9,430 | 12,000 | 12,000 | 12,000 | 12,000 |
| 502472-538999 | Other Services and Charges | 13,547 | 22,000 | 22,000 | 24,000 | 24,000 |
| 502472-540160 | Prof Serv-Laboratory | 21,732 | 30,000 | 30,000 | 40,000 | 40,000 |
| 502472-540300 | Prof Serv-Custodial | 1,772 | - | - | - | - |
| 502472-540560 | Prof Serv-Biosolids Hauling | 74,038 | 85,000 | 85,000 | 102,000 | 102,000 |
| 502472-540575 | Prof Serv-Utility Rate Update | - | 1,500 | - | 1,500 | 1,500 |
| 502472-540580 | Prof Serv-SCADA | 3,098 | 7,000 | 7,000 | 7,750 | 7,750 |
| 502472-540900 | Prof Serv-Other | 23,993 | 11,500 | 11,500 | 12,000 | 12,000 |
| 502472-540910 | Prof Serv-Consulting | - | 30,750 | 30,750 | - | - |
| 502472-547000 | Prof Serv-Mowing | 92 | - | - | 420 | 420 |
| 502472-550000 | Parts/Repairs/Maint-Bldgs/Fac | 18,620 | - | - | - | - |
| 502472-550020 | Parts/Repairs/Maint-Equip | 25,724 | 54,000 | 54,000 | 56,000 | 56,000 |
| 502472-550030 | Parts/Repairs/Maint-Grounds | 250 | 2,350 | 2,350 | 2,500 | 2,500 |
| 502472-550070 | Parts/Repairs/Maint-HVAC | 1,946 | - | - | - | - |
| 502472-550100 | Parts/Repairs/Maint-Software | 2,595 | 7,000 | 7,000 | 7,700 | 7,700 |
| Total Wastewater Treatment Plant Operations | | 931,072 | 827,717 | 838,596 | 847,395 | 883,550 |
| Pretreatment | | | | | | |
| 502473-511000 | Regular Salaries | 60,874 | 27,909 | 27,909 | 29,229 | 30,530 |
| 502473-511200 | Overtime Pay | 1,774 | 480 | 1,000 | 480 | 480 |
| 502473-512000 | FICA Expense | 4,474 | 2,125 | 2,125 | 2,226 | 2,370 |
| 502473-512100 | Retirement Contribution | 3,241 | 1,561 | 1,561 | 1,634 | 1,710 |
| 502473-512200 | Workers Compensation | 974 | 430 | 430 | 450 | 450 |
| 502473-513000 | Medical Insurance | 3,361 | 2,750 | 2,750 | 3,024 | 3,240 |
| 502473-513100 | Dental Insurance | 461 | 190 | 190 | 199 | 190 |
| 502473-513200 | Vision Insurance | 39 | 63 | 63 | 64 | 60 |
| 502473-513300 | Life, AD&D & LTD Insurance | 404 | 288 | 288 | 301 | 320 |
| 502473-513400 | Employee Assistance Plan | 14 | 14 | 14 | 14 | 10 |
| 502473-520100 | Office Supplies | 172 | 530 | 530 | 580 | 580 |
| 502473-522020 | Operating Supplies-Laboratory | 2,898 | 7,600 | 1,000 | 8,100 | 8,100 |
| 502473-522120 | Operating Supplies-Safety | 225 | 210 | 210 | 250 | 250 |
| 502473-522500 | Non-Capital Furn/Equip/Tools | 604 | 800 | 800 | 550 | 550 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|--------------------------------|------------------|-------------------|------------------|----------------------|---------------------|
| 502473-523100 | Uniforms and Clothing | 52 | 260 | 260 | 260 | 260 |
| 502473-532210 | Travel | 1,277 | 1,580 | 1,580 | 1,650 | 1,650 |
| 502473-532230 | Dues/Subscriptions/Books | 153 | 500 | 500 | 700 | 700 |
| 502473-535010 | Communication Svcs-Cell Phone | 445 | 360 | 360 | 360 | 360 |
| 502473-538100 | Education Expense | 1,689 | 600 | 1,220 | 800 | 800 |
| 502473-538999 | Other Services and Charges | 230 | 500 | 500 | 600 | 600 |
| 502473-540160 | Prof Serv-Laboratory | 9,143 | 13,000 | 13,000 | 15,180 | 15,180 |
| 502473-540910 | Prof Serv-Consulting | - | 30,750 | 30,750 | - | - |
| 502473-550020 | Parts/Repairs/Maint-Equip | - | 260 | - | 300 | - |
| Total Pretreatment | | 92,504 | 92,759 | 87,039 | 66,951 | 68,390 |
| Wastewater Treatment Plant Building Maintenance | | | | | | |
| 502474-511000 | Regular Salaries | - | 8,182 | 8,182 | 8,469 | 8,440 |
| 502474-511100 | Variable Salaries | - | - | - | - | - |
| 502474-511150 | Temp/Seasonal Salaries | - | - | - | - | - |
| 502474-511200 | Overtime Pay | - | 10 | 40 | 10 | - |
| 502474-512000 | FICA Expense | - | 573 | 573 | 592 | 600 |
| 502474-512100 | Retirement Contribution | - | 451 | 451 | 466 | 470 |
| 502474-512200 | Workers Compensation | - | 199 | 199 | 206 | 200 |
| 502474-512300 | Unemployment Compensation | - | - | - | - | - |
| 502474-513000 | Medical Insurance | - | 1,200 | 1,500 | 1,320 | 1,900 |
| 502474-513100 | Dental Insurance | - | 85 | 120 | 89 | 140 |
| 502474-513200 | Vision Insurance | - | 21 | 21 | 21 | 30 |
| 502474-513300 | Life, AD&D & LTD Insurance | - | 84 | 84 | 87 | 80 |
| 502474-513400 | Employee Assistance Plan | - | 4 | 4 | 4 | - |
| 502474-522110 | Operating Supplies-Janitorial | - | 1,300 | 1,300 | 1,400 | 1,400 |
| 502474-522500 | Non-Capital Furn/Equip/Tools | - | - | - | - | - |
| 502474-522900 | Miscellaneous Supplies | - | - | - | - | - |
| 502474-523100 | Uniforms and Clothing | - | - | 50 | - | - |
| 502474-532220 | Business and Auto Allowance | - | - | - | - | - |
| 502474-534000 | Utility Services-Gas | - | 2,500 | 2,500 | 3,000 | 3,000 |
| 502474-534010 | Utility Services-Electricity | - | 260,000 | 260,000 | 265,000 | 340,000 |
| 502474-534020 | Utility Service-Trash Removal | - | 5,000 | 5,000 | 5,500 | 5,500 |
| 502474-534040 | Utility Service-Haz Waste Disp | - | 800 | 800 | 800 | 800 |
| 502474-535000 | Communication Svcs-Telephone | - | 850 | 850 | 900 | 900 |
| 502474-535010 | Communication Svcs-Cell Phone | - | - | 100 | - | - |
| 502474-535040 | Communication Svcs-T1 Line | - | 600 | 600 | 650 | 650 |
| 502474-540300 | Prof Serv-Custodial | - | 2,000 | 2,000 | 2,150 | 2,150 |
| 502474-540900 | Prof Serv-Other | - | 500 | - | 500 | 500 |
| 502474-547010 | Prof Serv-Pest Control | - | - | 600 | - | - |
| 502474-550000 | Parts/Repairs/Maint-Bldgs/Fac | - | 12,000 | 12,000 | 12,400 | 12,400 |
| 502474-550020 | Parts/Repairs/Maint-Equip | - | 4,000 | 4,000 | 4,000 | 4,000 |
| 502474-550070 | Parts/Repairs/Maint-HVAC | - | 6,510 | 6,510 | 6,550 | 6,550 |
| 502474-550100 | Parts/Repairs/Maint-Software | - | 1,000 | - | 1,050 | 1,050 |
| 502474-550140 | Parts/Repairs/Maint-Painting | - | 250 | - | 258 | 258 |
| 502474-550150 | Parts/Repairs/Maint-Fire Syste | - | 500 | - | 517 | 517 |
| 502474-550160 | Parts/Repairs/Maint-Electrical | - | 1,000 | - | 1,033 | 1,033 |
| 502474-550170 | Parts/Repairs/Maint-Plumbing | - | 500 | - | 517 | 517 |
| 502474-550180 | Parts/Repairs/Maint-Lighting | - | 750 | - | 775 | 775 |
| Total Wastewater Treatment Plant Building Maintenance | | - | 310,869 | 307,484 | 318,265 | 393,860 |
| Debt Service | | | | | | |
| 502111-570300 | Principal-Notes | 716,535 | 725,680 | 725,680 | 741,020 | 741,020 |
| 502111-570600 | Interest-Notes | 546,753 | 552,830 | 552,830 | 537,220 | 537,220 |
| Total Debt Service | | 1,263,288 | 1,278,510 | 1,278,510 | 1,278,240 | 1,278,240 |
| Replacement Capital - Public Works | | | | | | |
| 502498-660183 | Sewer Utility Lines | 196,526 | 2,152,500 | 1,300,000 | 819,490 | 819,490 |
| 502498-660195 | Sewer Main Video | 17,206 | 25,000 | 25,000 | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|----------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 502498-660216 | Reuse System Replacement | 6,874 | - | 3,390 | 32,150 | 32,150 |
| 502498-660249 | Steel Ranch Lift Station Repairs | - | 50,000 | 50,000 | - | - |
| Total Replacement Capital - Public Works | | 220,606 | 2,227,500 | 1,378,390 | 851,640 | 851,640 |
| Capital - Public Works | | | | | | |
| 502499-620041 | City Shops Remodel (25%) | 1,802 | - | - | - | - |
| 502499-640113 | WWTP Laboratory Equipment | 7,914 | 6,670 | 6,670 | - | - |
| 502499-650030 | Computer Software-FMS | - | - | - | - | - |
| 502499-650035 | ERP System | 44,785 | 12,615 | 12,615 | - | - |
| 502499-650038 | Lucity Software (25%) | 12,646 | 28,876 | 28,876 | - | 25,000 |
| 502499-650046 | GIS Implementation | - | - | - | - | - |
| 502499-660153 | Wastewater Plant Upgrade | 18,409,321 | 7,572,624 | 7,172,600 | - | - |
| 502499-660154 | WWTP Facilities Plan | - | - | - | - | - |
| 502499-660215 | Solar Buyout - Utility Plants | 108,188 | - | - | - | - |
| 502499-660217 | Louisville/Superior Integ Stud | 5,259 | - | - | - | - |
| 502499-660218 | CTC Lift Station Controls | - | 20,000 | 20,000 | - | - |
| 502499-660219 | Golf Course Reuse Auto Vlv Act | 45,328 | - | - | - | - |
| Total Capital - Public Works | | 18,635,242 | 7,640,785 | 7,240,761 | - | 25,000 |
| Total Wastewater Utility Fund Expenditures | | 21,817,258 | 13,159,000 | 11,944,765 | 4,123,504 | 4,285,210 |
| Ending Working Capital (Budget Basis) | | 12,374,069 | 3,501,029 | 5,186,004 | 5,093,310 | 5,017,854 |

City of Louisville, Colorado
Storm Water Utility Fund
2018 Budget

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|-------------------------------|------------------|-------------------|------------------|----------------------|---------------------|
| Beginning Working Capital (Budget Basis) | | 7,019,475 | 1,165,980 | 1,165,980 | 684,203 | 684,203 |
| Utilities Revenue | | | | | | |
| 503032-421600 | Storm Water Permit Fees | 98,650 | 2,000 | 2,000 | 2,000 | 2,000 |
| 503032-433000 | Grant Revenues | 1,527,910 | 100,000 | 200,000 | 150,000 | - |
| 503032-443100 | Commercial Users Fee | 332,363 | 341,340 | 350,640 | 368,330 | 367,010 |
| 503032-443200 | Residential User Fee | 360,518 | 370,250 | 376,740 | 387,950 | 394,330 |
| 503032-443900 | Delinquent Charges | 928 | 900 | 900 | 900 | 900 |
| 503032-461000 | Miscellaneous Revenues | 4,158 | - | - | - | - |
| 503032-461100 | Interest Earnings | (2,605) | 7,000 | 7,000 | 7,000 | 5,870 |
| 503032-461110 | Net Incr (Decr) in Fair Value | 40 | - | - | - | - |
| Total Utilities Revenue | | 2,321,963 | 821,490 | 937,280 | 916,180 | 770,110 |
| Total Storm Water Utility Fund Revenue | | 2,321,963 | 821,490 | 937,280 | 916,180 | 770,110 |
| Storm Water Administration & Operations | | | | | | |
| 503432-511000 | Regular Salaries | 150,177 | 160,032 | 160,032 | 163,622 | 164,240 |
| 503432-511100 | Variable Salaries | 87 | 182 | 182 | - | - |
| 503432-511200 | Overtime Pay | 4,098 | 8,022 | 8,022 | 8,092 | 8,090 |
| 503432-512000 | FICA Expense | 9,563 | 12,112 | 12,112 | 12,347 | 12,590 |
| 503432-512100 | Retirement Contribution | 7,379 | 9,419 | 9,419 | 9,610 | 9,650 |
| 503432-512200 | Workers Compensation | 2,779 | 3,517 | 3,517 | 3,614 | 3,050 |
| 503432-513000 | Medical Insurance | 18,940 | 23,552 | 23,552 | 25,892 | 22,860 |
| 503432-513100 | Dental Insurance | 817 | 1,798 | 1,798 | 1,887 | 1,680 |
| 503432-513200 | Vision Insurance | 178 | 382 | 382 | 381 | 390 |
| 503432-513300 | Life, AD&D & LTD Insurance | 712 | 1,572 | 1,572 | 1,608 | 1,590 |
| 503432-513400 | Employee Assistance Plan | 33 | 71 | 71 | 71 | 70 |
| 503432-520100 | Office Supplies | 15 | 79 | 79 | 79 | 80 |
| 503432-522500 | Non-Capital Furn/Equip/Tools | 1,440 | 750 | 1,560 | 1,000 | 1,000 |
| 503432-522900 | Miscellaneous Supplies | 834 | 1,000 | 1,000 | 1,000 | 1,000 |
| 503432-523100 | Uniforms and Clothing | 114 | 250 | 670 | 250 | 250 |
| 503432-525100 | Auto Expense-Parts & Repairs | - | 250 | 2,860 | 250 | 250 |
| 503432-525300 | Gas & Oil | 77 | - | - | - | - |
| 503432-532200 | Printing | 4 | - | - | - | - |
| 503432-532210 | Travel | - | - | 1,000 | - | - |
| 503432-532220 | Business and Auto Allowance | 381 | - | 500 | - | - |
| 503432-532230 | Dues/Subscriptions/Books | 89 | - | - | - | - |
| 503432-535010 | Communication Svcs-Cell Phone | 382 | - | 700 | - | - |
| 503432-535030 | Comm Svcs-Internet/Cable | 87 | - | 150 | - | - |
| 503432-538100 | Education Expense | 343 | 75 | 2,500 | 75 | 80 |
| 503432-540021 | Prof Serv-Keep It Clean | 22,763 | 25,000 | 25,000 | 25,000 | 25,000 |
| 503432-540410 | Prof Serv-Investment Fee | 157 | 1,250 | 1,250 | 1,250 | 1,250 |
| 503432-540415 | Prof Serv-Bank Charges | 1,644 | 998 | 998 | 1,048 | 1,050 |
| 503432-540470 | Prof Serv-Recording Fee | 28 | - | - | - | - |
| 503432-540550 | Prof Serv-Landfill | 3,747 | 3,938 | 3,938 | 4,135 | 4,140 |
| 503432-540900 | Prof Serv-Other | 14,167 | 32,000 | 32,000 | 22,000 | 22,000 |
| 503432-547020 | Prof Serv-Weed Control | - | 1,500 | 1,500 | 1,500 | 1,500 |
| 503432-550020 | Parts/Repairs/Maint-Equip | 5,697 | 5,965 | 5,965 | 5,965 | 5,970 |
| 503432-550100 | Parts/Repairs/Maint-Software | 3,910 | 3,270 | 3,270 | 3,270 | 3,270 |
| 503432-580040 | Computer Replacement | 585 | - | - | - | - |
| Total Storm Water Administration & Operations | | 251,225 | 296,983 | 305,598 | 293,946 | 291,050 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|----------------------------------|------------------|-------------------|------------------|----------------------|---------------------|
| Storm Water Utility Engineering | | | | | | |
| 503424-511000 | Regular Salaries | 28,672 | 25,417 | 25,417 | 25,723 | 25,720 |
| 503424-511200 | Overtime Pay | 226 | - | 50 | - | - |
| 503424-512000 | FICA Expense | 1,800 | 1,839 | 1,839 | 1,861 | 1,940 |
| 503424-512100 | Retirement Contribution | 1,343 | 1,398 | 1,398 | 1,415 | 1,410 |
| 503424-512200 | Workers Compensation | 277 | 213 | 213 | 216 | 210 |
| 503424-513000 | Medical Insurance | 2,004 | 2,113 | 2,113 | 2,353 | 2,350 |
| 503424-513100 | Dental Insurance | 77 | 154 | 154 | 164 | 160 |
| 503424-513200 | Vision Insurance | 22 | 44 | 44 | 45 | 50 |
| 503424-513300 | Life, AD&D & LTD Insurance | 122 | 248 | 248 | 250 | 250 |
| 503424-513400 | Employee Assistance Plan | 4 | 8 | 8 | 8 | 10 |
| 503424-520100 | Office Supplies | 493 | 420 | 420 | 440 | 440 |
| 503424-521000 | Computer Supplies | 7 | 20 | 20 | 20 | 20 |
| 503424-521100 | Computer Supplies-Software | 20 | 100 | 100 | 100 | 100 |
| 503424-522120 | Operating Supplies-Safety | 82 | 60 | 60 | 60 | 60 |
| 503424-522500 | Non-Capital Furn/Equip/Tools | 734 | 940 | 940 | 980 | 980 |
| 503424-522900 | Miscellaneous Supplies | 33 | 40 | 60 | 40 | 40 |
| 503424-525100 | Auto Expense-Parts & Repairs | 100 | - | - | - | - |
| 503424-525300 | Gas & Oil | 107 | - | - | - | - |
| 503424-532200 | Printing | 405 | 320 | 320 | 340 | 340 |
| 503424-532210 | Travel | - | 20 | - | 20 | - |
| 503424-532230 | Dues/Subscriptions/Books | 101 | 260 | 260 | 280 | 280 |
| 503424-535010 | Communication Svcs-Cell Phone | 59 | - | 150 | - | - |
| 503424-538999 | Other Services and Charges | 60 | - | - | - | - |
| 503424-540910 | Prof Serv-Consulting | - | 25,220 | 25,220 | 25,240 | 25,240 |
| 503424-550090 | Parts/Repairs/Maint-Copiers | 255 | 240 | 350 | 260 | 260 |
| 503424-550100 | Parts/Repairs/Maint-Software | - | 1,160 | 1,160 | 1,220 | 1,220 |
| Total Storm Water Utility Engineering | | 37,002 | 60,233 | 60,543 | 61,034 | 61,080 |
| Debt Service | | | | | | |
| 503111-570300 | Principal-Notes | 146,760 | 148,630 | 148,630 | 151,780 | 151,780 |
| 503111-570600 | Interest-Notes | 111,986 | 113,230 | 113,230 | 110,030 | 110,030 |
| Total Debt Service | | 258,746 | 261,860 | 261,860 | 261,810 | 261,810 |
| Capital - Public Works | | | | | | |
| 503499-630024 | BNSF RR Underpass/N Drainage (%) | 99,000 | 157,500 | 150,000 | 283,500 | 189,000 |
| 503499-630030 | CCS Drainage | - | 250,000 | - | - | 250,000 |
| 503499-630032 | Ctywide Strm Sewr Outfall Imps | 6,956,423 | - | - | - | - |
| 503499-630096 | Detention Pond Maintenance | 297,304 | 112,750 | 112,750 | 115,500 | 115,500 |
| 503499-630128 | Ctywide Strm Sewr Outfall Imp2 | - | 320,000 | 320,000 | - | - |
| 503499-640000 | Motor Vehicle/Road Equipment | - | 26,000 | 28,470 | - | - |
| 503499-640001 | Machinery & Equipment | - | 18,000 | 18,320 | - | - |
| 503499-650038 | Lucity Software (25%) | 12,646 | 28,876 | 28,876 | - | 25,000 |
| 503499-660021 | Core Area Utility (11%) | 133,169 | - | - | - | - |
| 503499-660068 | South Street Underpass (7%) | 129,942 | 92,640 | 92,640 | - | - |
| 503499-660238 | Goodhue Ditch Storm Wtr Divers | - | 40,000 | 40,000 | - | - |
| Total Capital - Public Works | | 7,628,484 | 1,045,766 | 791,056 | 399,000 | 579,500 |
| Total Storm Water Utility Fund Expenditures | | 8,175,457 | 1,664,842 | 1,419,057 | 1,015,790 | 1,193,440 |
| Ending Working Capital (Budget Basis) | | 1,165,980 | 322,628 | 684,203 | 584,593 | 260,873 |

City of Louisville, Colorado
Solid Waste & Recycling Utility Fund
2018 Budget

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|--------------------------------|------------------|-------------------|------------------|----------------------|---------------------|
| Beginning Working Capital (Budget Basis) | | 34,876 | (7,332) | (7,332) | 33,548 | 33,548 |
| Utilities Revenue | | | | | | |
| 510032-443200 | Residential User Fee | 1,399,199 | 1,520,460 | 1,438,290 | 1,566,840 | 1,478,480 |
| 510032-443400 | Admin Fee-Trash&Recycl Billing | 84,988 | 84,400 | 148,980 | 84,400 | 149,980 |
| 510032-443410 | Hazardous Waste Fee | 49,660 | 54,120 | 56,100 | 54,120 | 61,200 |
| 510032-443420 | Prepaid Extra Bag Tags | 5,628 | 3,000 | 5,800 | 3,000 | 5,800 |
| 510032-443440 | Recycling Revenue | 10,112 | 10,000 | - | 10,000 | - |
| 510032-443900 | Delinquent Charges | 3,887 | 3,660 | 3,750 | 3,660 | 3,750 |
| 510032-461100 | Interest Earnings | 291 | 1,000 | 300 | 1,000 | 1,070 |
| 510032-461110 | Net Incr (Decr) in Fair Value | (62) | - | - | - | - |
| Total Utilities Revenue | | 1,553,702 | 1,676,640 | 1,653,220 | 1,723,020 | 1,700,280 |
| Total Solid Waste & Recycling Fund Revenue | | 1,553,702 | 1,676,640 | 1,653,220 | 1,723,020 | 1,700,280 |
| Solid Waste & Recycling Administration & Operations | | | | | | |
| 510481-511000 | Regular Salaries | 85,951 | 83,441 | 57,550 | 83,128 | 50,480 |
| 510481-511100 | Variable Salaries | 63 | - | - | - | - |
| 510481-511200 | Overtime Pay | 308 | 862 | 880 | 875 | 880 |
| 510481-512000 | FICA Expense | 5,540 | 5,813 | 4,470 | 5,781 | 3,640 |
| 510481-512100 | Retirement Contribution | 4,937 | 5,515 | 4,500 | 5,499 | 2,960 |
| 510481-512200 | Workers Compensation | 680 | 749 | 600 | 759 | 280 |
| 510481-513000 | Medical Insurance | 8,116 | 8,372 | 9,270 | 9,211 | 6,420 |
| 510481-513100 | Dental Insurance | 316 | 651 | 600 | 683 | 500 |
| 510481-513200 | Vision Insurance | 77 | 157 | 130 | 157 | 100 |
| 510481-513300 | Life, AD&D & LTD Insurance | 346 | 708 | 510 | 715 | 460 |
| 510481-513400 | Employee Assistance Plan | 12 | 26 | 20 | 26 | 10 |
| 510481-520100 | Office Supplies | 15 | - | - | - | - |
| 510481-523100 | Uniforms and Clothing | - | - | 100 | - | - |
| 510481-529550 | Prepaid Extra Bag Tags | 5,878 | 4,500 | 6,000 | 4,500 | 6,000 |
| 510481-532200 | Printing | 4 | - | - | - | - |
| 510481-532220 | Business and Auto Allowance | 691 | - | 700 | - | - |
| 510481-532230 | Dues/Subscriptions/Books | 89 | - | - | - | - |
| 510481-533090 | BC Household Hazardous Waste | 50,870 | 48,060 | 55,300 | 48,060 | 58,070 |
| 510481-535010 | Communication Svcs-Cell Phone | 222 | - | 150 | - | - |
| 510481-535030 | Comm Svcs-Internet/Cable | 87 | - | - | - | - |
| 510481-538100 | Education Expense | 119 | - | - | - | - |
| 510481-540410 | Prof Serv-Investment Fee | (13) | 20 | 20 | 20 | 20 |
| 510481-540415 | Prof Serv-Bank Charges | 623 | 1,300 | 1,340 | 1,300 | 1,380 |
| 510481-540420 | Prof Serv-Disposal & Recycling | 12,971 | 13,000 | 13,000 | - | 13,000 |
| 510481-540470 | Prof Serv-Recording Fee | 28 | - | - | - | - |
| 510481-540590 | Prof Serv-Solid Waste Haulin | 1,406,068 | 1,447,040 | 1,445,350 | 1,447,040 | 1,485,740 |
| 510481-540900 | Prof Serv-Other | 11,286 | 10,700 | 11,850 | 10,700 | 12,440 |
| 510481-550020 | Parts/Repairs/Maint-Equip | 42 | - | - | - | - |
| 510481-580040 | Computer Replacement | 585 | - | - | - | - |
| Total Solid Waste & Recycling Admin & Operations | | 1,595,910 | 1,630,914 | 1,612,340 | 1,618,455 | 1,642,380 |
| Total Solid Waste & Recycling Fund Expenditures | | 1,595,910 | 1,630,914 | 1,612,340 | 1,618,455 | 1,642,380 |
| Ending Working Capital (Budget Basis) | | (7,332) | 38,395 | 33,548 | 138,113 | 91,448 |

**City of Louisville, Colorado
Golf Course Fund
2018 Budget**

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|-------------------------------|------------------|-------------------|------------------|----------------------|---------------------|
| Beginning Working Capital (Budget Basis) | | 158,109 | 158,792 | 158,792 | 303,094 | 303,094 |
| Recreation Revenue | | | | | | |
| 520053-447100 | Green Fees | 779,087 | 871,400 | 880,000 | 888,420 | 924,000 |
| 520053-447105 | Annual Season Passes | 107,663 | 140,000 | 150,000 | 142,800 | 155,000 |
| 520053-447120 | Golf Cart Rentals | 213,474 | 208,450 | 245,500 | 212,160 | 250,000 |
| 520053-447130 | Driving Range Fees | 101,610 | 140,450 | 106,690 | 142,800 | 110,000 |
| 520053-447140 | Food & Beverage Sales | 20,488 | 25,000 | 25,000 | 25,000 | 26,000 |
| 520053-447150 | Pro Shop Merchandise Sales | 97,214 | 125,170 | 106,690 | 127,500 | 110,000 |
| 520053-447160 | Pull Cart Rentals | 5,709 | 8,690 | 8,690 | 8,860 | 8,860 |
| 520053-447170 | Club Rentals | 7,064 | 10,000 | 10,000 | 10,200 | 10,200 |
| 520053-447180 | Golf Lesson Fees | 30,026 | 22,000 | 32,000 | 22,400 | 34,000 |
| 520053-447185 | Club Repair Fees | 6,045 | 8,000 | 8,000 | 8,160 | 8,160 |
| 520053-447190 | Handicap Fees | 3,460 | 3,500 | 4,350 | 3,570 | 4,400 |
| 520053-447195 | Reduction in WGP Settlement | 36,988 | - | - | - | - |
| 520053-447210 | Golf Course - Rentals | 13,417 | 22,840 | 25,000 | 23,300 | 26,000 |
| 520053-461000 | Miscellaneous Revenues | 4,500 | 9,100 | 500 | 9,200 | - |
| 520053-461100 | Interest Earnings | 2,490 | - | 2,500 | - | 4,210 |
| 520053-461110 | Net Incr (Decr) in Fair Value | 200 | - | - | - | - |
| 520053-463100 | Real Property Rental Income | - | - | - | - | 5,000 |
| 520001-469100 | Cash Over/Short | 9 | - | - | - | - |
| Total Recreation Revenue | | 1,429,445 | 1,594,600 | 1,604,920 | 1,624,370 | 1,675,830 |
| Interfund Transfers | | | | | | |
| 520001-980101 | Xfer from General Fund | 1,147,173 | - | - | - | - |
| Total Interfund Transfers | | 1,147,173 | - | - | - | - |
| Total Golf Course Fund Revenue | | 2,576,619 | 1,594,600 | 1,604,920 | 1,624,370 | 1,675,830 |
| Golf General & Marketing | | | | | | |
| 520711-511000 | Regular Salaries | 28,455 | 33,574 | 33,574 | 35,133 | 30,700 |
| 520711-512000 | FICA Expense | 2,225 | 2,477 | 2,477 | 2,591 | 2,310 |
| 520711-512100 | Retirement Contribution | 1,629 | 1,847 | 1,847 | 1,932 | 1,690 |
| 520711-512200 | Workers Compensation | 263 | 320 | 320 | 334 | 270 |
| 520711-513000 | Medical Insurance | 1,532 | 2,190 | 2,190 | 2,409 | 640 |
| 520711-513100 | Dental Insurance | 18 | 173 | 500 | 181 | 630 |
| 520711-513200 | Vision Insurance | 5 | 32 | 100 | 32 | 100 |
| 520711-513300 | Life, AD&D & LTD Insurance | 144 | 337 | 337 | 352 | 300 |
| 520711-513400 | Employee Assistance Plan | 7 | 18 | 18 | 18 | 20 |
| 520711-520100 | Office Supplies | 1,230 | 2,430 | 2,430 | 2,480 | 2,480 |
| 520711-521000 | Computer Supplies | 810 | 200 | 200 | 204 | 200 |
| 520711-521100 | Computer Supplies-Software | - | - | 260 | - | - |
| 520711-522500 | Non-Capital Furn/Equip/Tools | 95 | 440 | 440 | 450 | 450 |
| 520711-522900 | Miscellaneous Supplies | 4 | - | - | - | - |
| 520711-523100 | Uniforms and Clothing | 599 | 500 | 500 | 510 | 510 |
| 520711-528900 | Miscellaneous Golf Supplies | 274 | 200 | 200 | 204 | 200 |
| 520711-532000 | Advertising/Marketing | 10,289 | 25,000 | 25,000 | 25,500 | 25,500 |
| 520711-532030 | Golf Gifts & Promotions | 3,315 | 2,000 | 2,880 | 2,040 | 2,040 |
| 520711-532100 | Insurance | 18,074 | 17,759 | 24,620 | 18,114 | 30,700 |
| 520711-532200 | Printing | 3,757 | 5,850 | 5,850 | 5,970 | 5,970 |
| 520711-532210 | Travel | 80 | - | 50 | - | - |
| 520711-532220 | Business and Auto Allowance | 28 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|---|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 520711-532230 | Dues/Subscriptions/Books | 908 | 285 | 1,950 | 291 | 290 |
| 520711-534050 | Utility Services-Water | 3 | - | - | - | - |
| 520711-535010 | Communication Svcs-Cell Phone | 184 | - | 40 | - | - |
| 520711-535030 | Comm Svcs-Internet/Cable | 30 | - | - | - | - |
| 520711-535200 | Postage | 402 | 300 | 300 | 306 | 310 |
| 520711-536000 | Rentals-Equipment | 140 | 500 | 500 | 510 | 510 |
| 520711-538100 | Education Expense | 139 | 190 | 190 | 198 | 200 |
| 520711-540410 | Prof Serv-Investment Fee | 204 | 300 | 300 | 306 | 310 |
| 520711-540415 | Prof Serv-Bank Charges | 30,362 | 25,000 | 27,000 | 25,500 | 25,500 |
| 520711-540900 | Prof Serv-Other | - | 6,750 | 6,800 | - | - |
| 520711-550090 | Parts/Repairs/Maint-Copiers | 376 | - | - | - | - |
| 520711-580040 | Computer Replacement | 76 | - | - | - | - |
| Total Golf General & Marketing | | 105,658 | 128,670 | 140,871 | 125,564 | 131,830 |
| Golf Operations & Pro Shop | | | | | | |
| 520712-511000 | Regular Salaries | 192,121 | 207,210 | 207,210 | 214,720 | 200,890 |
| 520712-511100 | Variable Salaries | 4,407 | - | - | - | 26,990 |
| 520712-511150 | Temp/Seasonal Salaries | 129,089 | 109,824 | 150,000 | 119,010 | 115,540 |
| 520712-511200 | Overtime Pay | 4,112 | - | 4,300 | - | - |
| 520712-512000 | FICA Expense | 24,236 | 23,232 | 23,232 | 24,435 | 25,830 |
| 520712-512100 | Retirement Contribution | 9,702 | 11,396 | 11,396 | 11,810 | 11,050 |
| 520712-512200 | Workers Compensation | 4,114 | 3,214 | 3,214 | 3,387 | 3,390 |
| 520712-513000 | Medical Insurance | 22,167 | 37,970 | 37,970 | 41,767 | 26,360 |
| 520712-513100 | Dental Insurance | 619 | 2,811 | 2,811 | 2,951 | 1,550 |
| 520712-513200 | Vision Insurance | 191 | 617 | 617 | 617 | 490 |
| 520712-513300 | Life, AD&D & LTD Insurance | 661 | 1,896 | 1,896 | 1,963 | 1,810 |
| 520712-513400 | Employee Assistance Plan | 31 | 89 | 89 | 89 | 80 |
| 520712-520100 | Office Supplies | 190 | - | 500 | - | - |
| 520712-521000 | Computer Supplies | 120 | - | - | - | - |
| 520712-521100 | Computer Supplies-Software | - | 1,000 | - | 1,021 | 1,020 |
| 520712-521130 | Golf Course Software Subscript | 6,060 | 6,120 | 7,240 | 6,242 | 6,240 |
| 520712-522500 | Non-Capital Furn/Equip/Tools | 4,693 | - | 2,110 | - | - |
| 520712-522900 | Miscellaneous Supplies | 4 | - | - | - | - |
| 520712-523100 | Uniforms and Clothing | 2,857 | 4,000 | 4,300 | 4,080 | 4,080 |
| 520712-528100 | Golf Cart Supplies | 423 | 400 | 1,010 | 408 | 410 |
| 520712-528200 | Range Balls | 5,544 | 7,000 | 7,000 | 7,140 | 7,140 |
| 520712-528250 | Range Supplies | 1,895 | 1,000 | 1,000 | 1,020 | 1,020 |
| 520712-528400 | Cart Barn Supplies | 202 | 500 | 500 | 510 | 510 |
| 520712-528900 | Miscellaneous Golf Supplies | 1,466 | 1,000 | 1,000 | 1,020 | 1,020 |
| 520712-529100 | Resale Merchandise | 76,596 | 70,000 | 70,000 | 61,200 | 61,200 |
| 520712-532030 | Golf Gifts & Promotions | - | 1,600 | 1,600 | 1,632 | 1,630 |
| 520712-532200 | Printing | 80 | - | 1,440 | - | - |
| 520712-532210 | Travel | 80 | - | - | - | - |
| 520712-532220 | Business and Auto Allowance | 356 | - | 700 | - | - |
| 520712-532230 | Dues/Subscriptions/Books | 948 | 2,000 | 2,000 | 2,040 | 2,040 |
| 520712-532700 | Golf Handicap Services | 4,398 | 3,800 | 3,800 | 3,876 | 3,880 |
| 520712-534050 | Utility Services-Water | 3 | - | - | - | - |
| 520712-535010 | Communication Svcs-Cell Phone | 732 | 110 | 500 | 117 | 120 |
| 520712-535030 | Comm Svcs-Internet/Cable | 30 | - | - | - | - |
| 520712-536000 | Rentals-Equipment | 54,834 | 68,625 | 68,625 | 70,005 | 70,010 |
| 520712-538100 | Education Expense | 139 | - | - | - | - |
| 520712-550090 | Parts/Repairs/Maint-Copiers | 376 | - | - | - | - |
| 520712-550230 | Parts/Repairs/Maint-Golf Carts | 1,953 | 1,200 | 2,350 | 1,224 | 1,220 |
| 520712-580040 | Computer Replacement | 76 | - | - | - | - |
| Total Golf Operations & Pro Shop | | 555,506 | 566,614 | 618,410 | 582,284 | 575,520 |
| Golf Course Maintenance | | | | | | |
| 520713-511000 | Regular Salaries | 218,771 | 191,688 | 191,688 | 200,098 | 284,880 |
| 520713-511100 | Variable Salaries | 6,760 | - | - | - | - |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| 520713-511150 | Temp/Seasonal Salaries | 83,723 | 148,408 | 148,408 | 152,860 | 59,360 |
| 520713-511200 | Overtime Pay | 10,841 | 11,405 | 17,250 | 11,477 | 11,480 |
| 520713-512000 | FICA Expense | 23,665 | 26,381 | 26,381 | 27,344 | 26,290 |
| 520713-512100 | Retirement Contribution | 11,844 | 10,543 | 10,543 | 11,006 | 16,300 |
| 520713-512200 | Workers Compensation | 4,046 | 1,979 | 5,000 | 2,067 | 3,100 |
| 520713-513000 | Medical Insurance | 23,986 | 20,279 | 25,000 | 22,306 | 47,100 |
| 520713-513100 | Dental Insurance | 707 | 1,362 | 1,600 | 1,429 | 3,250 |
| 520713-513200 | Vision Insurance | 230 | 409 | 700 | 409 | 840 |
| 520713-513300 | Life, AD&D & LTD Insurance | 953 | 1,928 | 1,928 | 1,999 | 2,860 |
| 520713-513400 | Employee Assistance Plan | 45 | 80 | 180 | 80 | 180 |
| 520713-520100 | Office Supplies | 116 | - | 110 | - | - |
| 520713-522120 | Operating Supplies-Safety | 532 | 1,500 | 1,500 | 1,530 | 1,530 |
| 520713-522500 | Non-Capital Furn/Equip/Tools | 3,754 | 4,510 | 4,510 | 4,600 | 4,600 |
| 520713-522900 | Miscellaneous Supplies | 245 | 185 | 700 | 189 | 190 |
| 520713-523100 | Uniforms and Clothing | 1,429 | 3,000 | 3,000 | 3,060 | 3,060 |
| 520713-525300 | Gas & Oil | 8,069 | - | - | - | - |
| 520713-525400 | Fuel & Lubricants | 5,956 | 28,224 | 28,224 | 28,788 | 28,790 |
| 520713-528300 | Tee & Green Supplies | 1,483 | 3,000 | 3,000 | 3,060 | 3,060 |
| 520713-528500 | Course Maintenance Supplies | 862 | 2,500 | 2,500 | 2,550 | 2,550 |
| 520713-528900 | Miscellaneous Golf Supplies | - | 150 | 150 | 153 | 150 |
| 520713-532200 | Printing | 90 | - | - | - | - |
| 520713-532210 | Travel | 80 | 1,400 | - | 1,428 | 1,430 |
| 520713-532220 | Business and Auto Allowance | 356 | - | 370 | - | - |
| 520713-532230 | Dues/Subscriptions/Books | 1,765 | 1,230 | 1,610 | 1,254 | 1,250 |
| 520713-534000 | Utility Services-Gas | 1,653 | 2,520 | 2,520 | 2,570 | 2,570 |
| 520713-534010 | Utility Services-Electricity | 35,140 | 38,760 | 38,760 | 39,535 | 39,540 |
| 520713-534020 | Utility Service-Trash Removal | 1,467 | 3,000 | 3,000 | 3,060 | 3,060 |
| 520713-534050 | Utility Services-Water | 73,596 | 118,745 | 2,000 | 131,315 | 131,320 |
| 520713-534060 | Utility Services-Sewer | - | 300 | - | 306 | - |
| 520713-535010 | Communication Svcs-Cell Phone | 717 | 500 | 500 | 510 | 510 |
| 520713-535030 | Comm Svcs-Internet/Cable | 122 | 1,096 | 200 | 1,118 | 1,120 |
| 520713-536000 | Rentals-Equipment | 209 | 1,900 | 500 | 1,938 | 1,940 |
| 520713-538100 | Education Expense | 299 | 2,330 | 500 | 2,376 | 2,380 |
| 520713-538999 | Other Services and Charges | 105 | 200 | - | 204 | 200 |
| 520713-540160 | Prof Serv-Laboratory | 737 | 1,100 | - | 1,122 | - |
| 520713-540300 | Prof Serv-Custodial | 1,059 | 1,500 | 1,500 | 1,530 | 1,530 |
| 520713-540900 | Prof Serv-Other | 377 | 5,000 | - | 5,100 | 5,100 |
| 520713-547010 | Prof Serv-Pest Control | 1,584 | 1,700 | 1,900 | 1,734 | 1,730 |
| 520713-550000 | Parts/Repairs/Maint-Bldgs/Fac | 28,274 | 1,531 | 1,531 | 1,562 | 1,560 |
| 520713-550020 | Parts/Repairs/Maint-Equip | 10,989 | 10,000 | 10,000 | 10,200 | 10,200 |
| 520713-550030 | Parts/Repairs/Maint-Grounds | 38,804 | 23,000 | 30,000 | 51,000 | 51,000 |
| 520713-550070 | Parts/Repairs/Maint-HVAC | - | 600 | - | 612 | 610 |
| 520713-550090 | Parts/Repairs/Maint-Copiers | 226 | - | - | - | - |
| 520713-550140 | Parts/Repairs/Maint-Painting | - | 250 | 2,070 | 255 | 260 |
| 520713-550150 | Parts/Repairs/Maint-Fire Syste | - | 2,500 | - | 2,550 | 2,550 |
| 520713-550160 | Parts/Repairs/Maint-Electrical | 25 | 500 | - | 510 | 510 |
| 520713-550170 | Parts/Repairs/Maint-Plumbing | 27 | 250 | - | 255 | 260 |
| 520713-550180 | Parts/Repairs/Maint-Lighting | - | 250 | - | 255 | 260 |
| 520713-550210 | Parts/Repairs/Maint-Irrigation | 4,004 | - | 1,130 | - | - |
| 520713-550260 | Parts/Repairs/Maint-Ground Irr | 609 | 3,500 | 3,600 | 2,570 | 2,570 |
| 520713-580040 | Computer Replacement | 45 | - | - | - | - |
| Golf Course Maintenance | | 610,376 | 681,192 | 574,063 | 739,873 | 763,030 |
| Golf Clubhouse Operations & Maintenance | | | | | | |
| 520715-511000 | Regular Salaries | 19,837 | 19,263 | 19,263 | 19,933 | 17,870 |
| 520715-511200 | Overtime Pay | 136 | 15 | 60 | 15 | - |
| 520715-512000 | FICA Expense | 1,380 | 1,360 | 1,360 | 1,404 | 1,290 |
| 520715-512100 | Retirement Contribution | 1,093 | 1,060 | 1,060 | 1,097 | 980 |
| 520715-512200 | Workers Compensation | 446 | 354 | 354 | 367 | 360 |

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|---------------------------------|------------------|-------------------|------------------|----------------------|---------------------|
| 520715-513000 | Medical Insurance | 1,470 | 3,205 | 3,205 | 3,525 | 3,490 |
| 520715-513100 | Dental Insurance | 102 | 232 | 232 | 244 | 250 |
| 520715-513200 | Vision Insurance | 26 | 53 | 53 | 53 | 60 |
| 520715-513300 | Life, AD&D & LTD Insurance | 95 | 188 | 188 | 194 | 170 |
| 520715-513400 | Employee Assistance Plan | 4 | 8 | 8 | 8 | 10 |
| 520715-521120 | Facilities Maint Software Sub | - | 1,200 | - | 1,224 | - |
| 520715-522000 | Operating Supplies | 461 | 3,800 | 3,800 | 3,876 | 3,880 |
| 520715-522110 | Operating Supplies-Janitorial | 2,442 | 1,200 | 1,500 | 1,224 | 1,220 |
| 520715-522120 | Operating Supplies-Safety | - | 1,100 | 1,100 | 1,122 | 1,120 |
| 520715-522500 | Non-Capital Furn/Equip/Tools | 82 | 1,000 | 1,000 | 1,020 | 1,020 |
| 520715-523100 | Uniforms and Clothing | - | - | 60 | - | - |
| 520715-528600 | Dining Room/Restaurant Supplies | 4,357 | - | 2,370 | - | - |
| 520715-534000 | Utility Services-Gas | 2,523 | 2,000 | 2,500 | 2,040 | 2,040 |
| 520715-534010 | Utility Services-Electricity | 16,555 | 21,000 | 21,000 | 21,420 | 21,420 |
| 520715-534020 | Utility Service-Trash Removal | 2,918 | 2,200 | 2,200 | 2,244 | 2,240 |
| 520715-534050 | Utility Services-Water | 1,562 | 500 | 1,000 | 510 | 510 |
| 520715-534060 | Utility Services-Sewer | - | 3,600 | 3,600 | 3,672 | 3,670 |
| 520715-535000 | Communication Svcs-Telephone | 2,426 | 2,500 | 2,500 | 2,550 | 2,550 |
| 520715-535010 | Communication Svcs-Cell Phone | 93 | 20 | 150 | 20 | 20 |
| 520715-535030 | Comm Svcs-Internet/Cable | 4,259 | - | 6,000 | - | - |
| 520715-535040 | Communication Svcs-T1 Line | 220 | - | 300 | - | - |
| 520715-540300 | Prof Serv-Custodial | 5,578 | 6,000 | 6,000 | 6,120 | 6,120 |
| 520715-540900 | Prof Serv-Other | 400 | 300 | 300 | 306 | 310 |
| 520715-547010 | Prof Serv-Pest Control | 15 | 1,600 | 1,600 | 1,632 | 1,630 |
| 520715-550000 | Parts/Repairs/Maint-Bldgs/Fac | 6,833 | 8,000 | 8,000 | 8,160 | 8,160 |
| 520715-550020 | Parts/Repairs/Maint-Equip | 827 | 1,000 | 2,160 | 1,020 | 1,020 |
| 520715-550070 | Parts/Repairs/Maint-HVAC | 7,427 | 2,500 | 2,500 | 2,550 | 2,550 |
| 520715-550090 | Parts/Repairs/Maint-Copiers | 1,002 | - | 340 | - | - |
| 520715-550140 | Parts/Repairs/Maint-Painting | - | 500 | 500 | 510 | 510 |
| 520715-550150 | Parts/Repairs/Maint-Fire Syste | 1,290 | 2,500 | 2,500 | 2,550 | 2,550 |
| 520715-550160 | Parts/Repairs/Maint-Electrical | 1,216 | 500 | 500 | 510 | 510 |
| 520715-550170 | Parts/Repairs/Maint-Plumbing | 955 | - | 1,710 | - | - |
| 520715-550180 | Parts/Repairs/Maint-Lighting | 317 | 1,000 | 1,000 | 1,020 | 1,020 |
| Total Golf Clubhouse Operations & Maintenance | | 88,348 | 89,759 | 101,974 | 92,140 | 88,550 |
| Capital - Parks & Recreation | | | | | | |
| 520799-620095 | Golf Maint Fac Improvements | 2,820 | - | - | - | - |
| 520799-630112 | Golf Course Startup | 5,001 | - | - | - | - |
| 520799-630113 | CCGC Identity Package | 3,051 | - | - | - | - |
| 520799-630121 | Chemical Storage | 560 | - | - | - | - |
| 520799-630126 | Pavilion Renovation | - | - | - | - | 40,000 |
| 520799-640001 | Machinery & Equipment | 15,176 | - | 5,300 | - | - |
| 520799-640103 | Bucket Truck | 6,356 | - | - | - | - |
| 520799-640104 | Snow Removal Equipment | 20,598 | - | - | - | - |
| 520799-650063 | Information Technology | 13,678 | 23,942 | 20,000 | - | - |
| 520799-650081 | Coal Creek Range Furniture | 1,632 | - | - | - | - |
| Total Capital - Parks & Recreation | | 68,873 | 23,942 | 25,300 | - | 40,000 |
| Interfund Transfers | | | | | | |
| 520910-990502 | Transfer to Wastewater | 1,147,174 | - | - | - | - |
| Total Interfund Transfers | | 1,147,174 | - | - | - | - |
| Total Golf Course Fund Expenditures | | 2,575,936 | 1,490,177 | 1,460,618 | 1,539,862 | 1,598,930 |
| Ending Working Capital (Budget Basis) | | 158,792 | 263,215 | 303,094 | 387,602 | 379,994 |

City of Louisville, Colorado
Technology Management Fund
2018 Budget

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|--------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| Beginning Working Capital (Budget Basis) | | 152,801 | 200,247 | 200,247 | 170,101 | 170,101 |
| Administration & Support Services Revenue | | | | | | |
| 602010-449100 | Equipment Replacement | 70,190 | 70,170 | 60,972 | 70,170 | 58,860 |
| 602010-461100 | Interest Earnings | 1,365 | 1,000 | 1,500 | 1,000 | 2,180 |
| 602010-461110 | Net Incr (Decr) in Fair Value | 117 | - | - | - | - |
| Total Administration & Support Services Revenue | | 71,671 | 71,170 | 62,472 | 71,170 | 61,040 |
| Total Technology Management Fund Revenue | | 71,671 | 71,170 | 62,472 | 71,170 | 61,040 |
| Administration, Operations, & Capital | | | | | | |
| 602120-540410 | Prof Serv-Investment Fee | 113 | 250 | 250 | 250 | 250 |
| 602120-540420 | Prof Serv-Disposal & Recycling | 881 | 500 | 500 | 500 | 500 |
| 602120-650015 | Computer-Hardware | 23,232 | 41,768 | 41,768 | 35,000 | 50,000 |
| 602551-650092 | Library Public Access Computer | - | 50,000 | 50,100 | - | - |
| Total Administration, Operations, & Capital | | 24,225 | 92,518 | 92,618 | 35,750 | 50,750 |
| Total Technology Management Fund Expenditures | | 24,225 | 92,518 | 92,618 | 35,750 | 50,750 |
| Ending Working Capital (Budget Basis) | | 200,247 | 178,899 | 170,101 | 205,521 | 180,391 |

City of Louisville, Colorado
Fleet Management Fund
2018 Budget

| Account Number | Account Description | 2016 Actual | 2017 Final Budget | 2017 Estimate | 2018 Biennial Budget | 2018 Adopted Budget |
|--|-------------------------------|----------------|-------------------|----------------|----------------------|---------------------|
| Beginning Working Capital (Budget Basis) | | 670,860 | 752,327 | 752,327 | 474,577 | 474,577 |
| Administration & Support Services Revenue | | | | | | |
| 603010-449100 | Equipment Replacement | 238,620 | 242,960 | - | 242,960 | 238,880 |
| 603010-461100 | Interest Earnings | 5,258 | 3,000 | 5,000 | 5,000 | 6,520 |
| 603010-461110 | Net Incr (Decr) in Fair Value | 439 | - | - | - | - |
| 603010-492100 | Proceeds from Sale of Assets | 17,402 | - | - | - | - |
| Total Administration & Support Services Revenue | | 261,719 | 245,960 | 5,000 | 247,960 | 245,400 |
| Total Fleet Management Fund | | 261,719 | 245,960 | 5,000 | 247,960 | 245,400 |
| Administration & Operations | | | | | | |
| 603103-640000 | Motor Vehicle/Road Equipment | 25,445 | - | - | - | - |
| 603120-540410 | Prof Serv-Investment Fee | 455 | 750 | 750 | 750 | 750 |
| 603211-640000 | Motor Vehicle/Road Equipment | 99,465 | 206,700 | 250,000 | 144,690 | 144,690 |
| 603312-640000 | Motor Vehicle/Road Equipment | 27,444 | 32,000 | 32,000 | - | - |
| 603314-640000 | Motor Vehicle/Road Equipment | 27,444 | - | - | - | - |
| Total Administration & Operations | | 180,252 | 239,450 | 282,750 | 145,440 | 145,440 |
| Total Fleet Management Fund | | 180,252 | 239,450 | 282,750 | 145,440 | 145,440 |
| Ending Working Capital (Budget Basis) | | 752,327 | 758,837 | 474,577 | 577,097 | 574,537 |



COLORADO • SINCE 1878

2017-2021 Capital Improvements Plan

City of Louisville, Colorado
 Five-Year Capital Improvement Plan
 For the Years 2017 Through 2021
Open Space & Parks Fund

| Project Account | Project Description | 2017 | | 2017 Estimate | 2018 Biennial | 2018 Budget | 2019 | | 2020 | | 2021 | | 5-Year Totals |
|-----------------|--|------------------|------------------|---------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| | | Budget | Budget | | | | Planned | Planned | Planned | Planned | | | |
| 201313-630101 | Irrig Replacements & Improvs (40%) | 20,000 | 15,000 | | 20,000 | 20,000 | - | - | - | - | - | - | 35,000 |
| 201313-640001 | Machinery & Equipment | 7,934 | 6,350 | | 7,500 | 7,500 | - | - | - | - | - | - | 13,850 |
| 201314-640001 | Machinery & Equipment | 7,934 | 6,350 | | 7,500 | 7,500 | - | - | - | - | - | - | 13,850 |
| 201511-630071 | Parks and Open Space Signs | - | - | | 31,250 | 31,250 | 31,250 | 31,250 | 31,250 | 31,250 | 31,250 | 31,250 | 125,000 |
| 201511-630101 | Irrig Replacements & Improvs (60%) | 30,000 | 26,000 | | 30,000 | 30,000 | 43,500 | 43,500 | - | - | - | - | 99,500 |
| 201511-640001 | Machinery & Equipment (54%) | 55,579 | 44,500 | | 52,500 | 52,500 | 92,500 | 92,500 | 40,500 | 40,500 | 40,500 | 40,500 | 270,500 |
| 201511-630127 | Miner's Field Park Improvs | 35,000 | 25,000 | | - | 10,000 | - | - | - | - | - | - | 35,000 |
| 201511-660105 | Soccer/Multipurpose Fields (34%) | - | - | | 5,100 | 5,100 | - | - | - | - | 27,500 | 27,500 | 32,600 |
| 201522-630004 | Lastoska Property Conservation | 12,500 | 12,500 | | - | - | - | - | - | - | - | - | 12,500 |
| 201522-630068 | Porta Toilet Enclosures | - | - | | 38,000 | - | - | - | - | - | - | - | - |
| 201522-630093 | Hecla Lake Reservoir Improvs | 19,155 | 8,000 | | - | - | - | - | - | - | - | - | 8,000 |
| 201522-640001 | Machinery & Equipment (18%) | 6,000 | 4,800 | | 17,500 | 17,500 | - | - | 13,500 | 13,500 | 13,500 | 13,500 | 49,300 |
| 201523-630117 | Interpretive Education | 3,600 | 3,000 | | 6,000 | 6,000 | 6,000 | 6,000 | 14,598 | 14,598 | - | - | 29,598 |
| 201523-660093 | Trail Connections (20%) | 63,823 | 5,050 | | 65,400 | 124,170 | - | - | - | - | - | - | 129,220 |
| 201524-640000 | Motor Vehicle/Road Equipment | 32,000 | 41,200 | | - | - | - | - | - | - | - | - | 41,200 |
| 201524-640001 | Machinery & Equipment (18%) | 6,000 | 4,800 | | 17,500 | 17,500 | - | - | 13,500 | 13,500 | 13,500 | 13,500 | 49,300 |
| 201528-660067 | Hwy 42 Multi-Use Underpass | 392,500 | 392,500 | | 750,000 | 1,800,000 | - | - | - | - | - | - | 2,192,500 |
| 201528-660093 | Trail Connections (80%) | 255,293 | 20,200 | | 261,600 | 496,700 | 540,964 | 540,964 | 58,394 | 58,394 | - | - | 1,116,258 |
| 201528-660201 | Trail Projects | 207,992 | 45,000 | | 157,000 | - | - | - | - | - | - | - | 45,000 |
| 201528-660224 | Kestral Trail Connection | 62,500 | 60,000 | | - | - | - | - | - | - | - | - | 60,000 |
| 201538-660105 | Soccer/Multipurpose Fields (66%) | - | - | | 9,900 | 9,900 | - | - | - | - | 55,000 | 55,000 | 64,900 |
| 201755-610008 | Open Space Acquisition | 2,125,000 | 2,065,000 | | - | - | - | - | - | - | - | - | 2,065,000 |
| | Joe Carnival Site Improvements | - | - | | - | - | - | - | - | - | - | - | 115,000 |
| | Community Dog Park Improvements (60%) | - | - | | - | - | - | - | - | - | - | - | 187,500 |
| | Total Open Space & Parks Fund | 3,342,810 | 2,785,250 | | 1,476,750 | 2,635,620 | 714,214 | 714,214 | 171,742 | 171,742 | 483,750 | 483,750 | 6,790,576 |

Conservation Trust - Lottery Fund

| Project Account | Project Description | 2017 | | 2017 Estimate | 2018 Biennial | 2018 Budget | 2019 | | 2020 | | 2021 | | 5-Year Totals |
|-----------------|--|----------------|----------------|---------------|----------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|------------------|
| | | Budget | Budget | | | | Planned | Planned | Planned | Planned | | | |
| 202511-620004 | Recreation Campus Restroom | 205,000 | 205,000 | | - | - | - | - | - | - | - | - | 205,000 |
| 202511-630048 | Playgrounds | 280,000 | 280,000 | | 280,000 | - | - | - | 280,000 | 280,000 | 280,000 | 280,000 | 840,000 |
| 202511-630078 | Tennis Court Resurfacing | 11,040 | 4,800 | | - | - | - | - | - | - | - | - | 4,800 |
| 202511-630118 | Tennis Court Renovation | 29,960 | 29,960 | | 57,000 | 57,000 | - | - | - | - | - | - | 86,960 |
| 202511-630122 | Improvements at Cmty Dog Park (40%) | 10,000 | 10,000 | | 62,500 | - | 50,000 | 50,000 | - | - | - | - | 60,000 |
| 202511-660106 | Park Landscape Renovations | - | - | | 117,000 | - | - | - | 117,000 | 117,000 | - | - | 117,000 |
| 202531-630118 | Tennis Court Renovation (50%) | 6,420 | 6,420 | | - | - | - | - | 14,250 | 14,250 | - | - | 20,670 |
| 202532-630118 | Tennis Court Renovation (50%) | 6,420 | 6,420 | | - | - | - | - | 14,250 | 14,250 | - | - | 20,670 |
| | Total Conservation Trust - Lottery Fund | 548,840 | 542,600 | | 516,500 | 57,000 | 50,000 | 50,000 | 425,500 | 425,500 | 280,000 | 280,000 | 1,355,100 |

Cemetery Fund

| Project Account | Project Description | 2017 | | 2017 Estimate | 2018 Biennial | 2018 Budget | 2019 | | 2020 | | 2021 | | 5-Year Totals |
|-----------------|-------------------------------|---------------|---------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| | | Budget | Budget | | | | Planned | Planned | Planned | Planned | | | |
| 204799-630087 | General Cemetery Improvements | 12,210 | 10,540 | | - | - | - | - | - | - | - | - | 10,540 |
| 204799-640001 | Machinery & Equipment (10%) | 7,500 | 6,000 | | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 36,000 |
| | Total Cemetery Fund | 19,710 | 16,540 | | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 46,540 |

Historic Preservation Fund

| Project Account | Project Description | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | | 5-Year Totals |
|---|----------------------------------|---------------|---------------|---------------|----------------|---------------|---------------|----------|----------|----------|----------|----------------|
| | | Budget | Estimate | Biennial | Budget | Planned | Planned | Planned | Planned | Planned | | |
| 207542-620097 | Historical Museum Campus (2%) | 1,000 | 1,000 | - | - | - | - | - | - | - | - | 1,000 |
| 207542-620098 | Austin Niehoff House Rehab (60%) | 45,000 | 9,000 | 45,000 | 82,500 | 30,000 | 30,000 | - | - | - | - | 121,500 |
| 207542-620109 | Miners' Cabins Relocation | 22,000 | 22,000 | - | 223,000 | - | - | - | - | - | - | 245,000 |
| 207542-630123 | Historic Interpretive Signs | 25,000 | 25,000 | - | - | - | - | - | - | - | - | 25,000 |
| Total Historic Preservation Fund | | 93,000 | 57,000 | 45,000 | 305,500 | 30,000 | 30,000 | - | - | - | - | 392,500 |

Capital Projects Fund

| Project Account | Project Description | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | | 5-Year Totals |
|-----------------|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|
| | | Budget | Estimate | Biennial | Budget | Planned | Planned | Planned | Planned | Planned | | |
| 301103-640030 | Electric Vehicle Charging Station | - | - | - | 8,000 | - | - | - | - | - | - | 8,000 |
| 301161-600024 | BCHA Affordable Housing Assist | - | - | 486,120 | 486,120 | - | - | - | - | - | - | 486,120 |
| 301161-660005 | Wayfinding | - | - | - | - | - | - | - | - | - | - | - |
| 301161-660006 | Wayfind-McCaslin & Centenn Val | - | - | - | - | - | - | - | - | - | - | - |
| 301161-660241 | Bike Share Program | 10,000 | 10,000 | - | - | - | - | - | - | - | - | 10,000 |
| 301165-620098 | Austin Niehoff House Rehab (40%) | 30,000 | 7,500 | 30,000 | 52,500 | 20,000 | - | - | - | - | - | 80,000 |
| 301173-620092 | Surv Upgrades for City Hall | 30,000 | 30,000 | - | - | - | - | - | - | - | - | 30,000 |
| 301173-650035 | ERP System | 184,863 | 184,863 | - | - | - | - | - | - | - | - | 184,863 |
| 301173-650044 | Desktop Prod Software Suite | 44,900 | 44,900 | - | - | - | - | - | - | - | - | 44,900 |
| 301173-650090 | Rec Center-Copier Replacement | 10,000 | 10,000 | - | - | - | - | - | - | - | - | 10,000 |
| 301173-650091 | Rec Center-RecTrack SW Upgrade | 15,000 | - | - | - | 15,000 | - | - | - | - | - | 15,000 |
| 301173-650093 | IT Room UPS Upgrade | 8,000 | 3,210 | - | - | - | - | - | - | - | - | 3,210 |
| 301191-640118 | City Hall Security Improvements | 19,000 | 22,860 | - | - | - | - | - | - | - | - | 22,860 |
| 301191-650094 | Furniture & Fixtures - Planning | - | - | - | 19,500 | - | - | - | - | - | - | 19,500 |
| 301191-620110 | Lactation Room | 10,000 | 10,000 | - | - | - | - | - | - | - | - | 10,000 |
| 301211-620093 | Camera System - Police&Courts | 7,500 | - | - | 7,500 | - | - | - | - | - | - | 7,500 |
| 301211-640024 | LTE D-Block Radio Program | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 75,000 |
| 301211-640026 | Handheld Portable Radio Replac | 45,730 | 45,730 | - | - | - | - | - | - | - | - | 45,730 |
| 301211-640106 | Body Cams | 45,000 | 45,000 | - | - | - | - | - | - | - | - | 45,000 |
| 301211-640114 | FM Radio Stations | 15,000 | 19,800 | - | - | - | - | - | - | - | - | 19,800 |
| 301211-640115 | Hazardous Waste Stg Container | 5,000 | - | - | 5,000 | - | - | - | - | - | - | 5,000 |
| 301211-650000 | Office Furniture and Fixtures | 5,000 | 3,000 | - | - | - | - | - | - | - | - | 3,000 |
| 301211-650027 | Toughbook, Prints, Docking Stns | 8,000 | 8,000 | - | 8,000 | - | - | - | - | - | - | 8,000 |
| 301211-650089 | Police/Courts Records Mgmt Sys | 300,000 | 300,000 | - | - | - | - | - | - | - | - | 300,000 |
| 301212-650000 | Office Furniture and Fixtures | - | 160 | - | - | - | - | - | - | - | - | 160 |
| 301216-620093 | Camera System - Police&Courts | 7,500 | - | - | 7,500 | - | - | - | - | - | - | 7,500 |
| 301311-660227 | Railroad Quiet Zones | 472,420 | 472,420 | 2,062,670 | 2,062,670 | - | - | - | - | - | - | 2,535,090 |
| 301311-660228 | SH 42: Heda Dr Traffic Signal | - | - | 40,000 | 40,000 | 170,620 | - | - | - | - | - | 210,620 |
| 301311-660228 | Kaylix Avenue Extension North | - | - | 50,000 | - | - | - | - | - | - | - | - |
| 301311-660229 | Kaylix Avenue Extension South | - | - | 50,000 | - | - | - | - | - | - | - | - |
| 301311-660239 | SBR Connectivity Feasibility S | - | - | - | - | - | - | - | - | - | - | - |
| 301312-630120 | Bus then Bike Shelter | 50,000 | 3,000 | - | 47,000 | - | - | - | - | - | - | 50,000 |
| 301312-640000 | Motor Vehicle/Road Equipment | 25,000 | 25,000 | - | - | - | - | - | - | - | - | 25,000 |
| 301312-650038 | Lucity Software (25%) | 31,350 | 31,350 | - | - | - | - | - | - | - | - | 31,350 |
| 301312-660012 | Pavement Booster Program | 28,876 | 28,876 | - | 25,000 | - | - | - | - | - | - | 53,876 |
| 301312-660022 | Concrete Replacement | 1,300,000 | 1,300,000 | 1,500,000 | 1,500,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 1,500,000 | 1,500,000 | 8,300,000 |
| 301312-660026 | Street Reconstruction | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 375,000 |
| 301312-660068 | South Street Underpass (47%) | 2,200,000 | 2,200,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 10,200,000 |
| 301312-660074 | Traffic Signals | 899,330 | 899,330 | - | - | - | - | - | - | - | - | 899,330 |
| 301312-660079 | SH42 Short Intersection Design | 73,000 | 73,000 | - | - | - | - | - | - | - | - | 73,000 |
| 301312-660203 | Contract Striping w/Epoxy Pain | 287,406 | 287,406 | - | - | - | - | - | - | - | - | 287,406 |
| 301312-660222 | SH42 Short Intersection Construction | 1,495,110 | - | 75,000 | 75,000 | - | - | 75,000 | - | - | - | 150,000 |
| 301312-660226 | Downtown Clay/Concrete Paver | 110,000 | 110,000 | - | 2,495,110 | - | - | - | - | - | - | 2,495,110 |
| 301312-660242 | Campus Drive Alignment Study | 30,000 | 30,000 | 125,000 | 125,000 | 130,000 | 60,000 | - | - | - | - | 425,000 |
| 301312-660247 | DRCOG Traffic Signal Improvts | 20,000 | 20,000 | - | - | - | - | - | - | - | - | 20,000 |

(continued)

Capital Projects Fund (continued)

| Project Account | Project Description | 2017 | | 2018 Biennial | 2018 Budget | 2019 | | 2020 | | 2021 | | 5-Year Totals |
|-----------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|---|---------------|
| | | Budget | Estimate | | | Planned | Planned | Planned | Planned | | | |
| 301312-660248 | US36 BRT Pedestrian Improvements | 25,000 | 25,000 | - | - | - | - | - | - | - | - | 25,000 |
| 301313-660103 | Median Improvements | - | - | 137,500 | 35,000 | 137,500 | 137,500 | 137,500 | 137,500 | - | - | 447,500 |
| 301528-660068 | South Street Underpass (46%) | 899,330 | 899,330 | - | - | - | - | - | - | - | - | 899,330 |
| 301528-660069 | BNSF RR Underpass/N Drainage (%) | 34,225 | - | 166,500 | 111,000 | 335,000 | - | - | - | - | - | 446,000 |
| 301532-640046 | Fitness Equipment | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 210,000 | 70,000 | 70,000 | - | - | 490,000 |
| 301535-620058 | Rec Center Dri Dek | - | - | 10,000 | 10,000 | - | 10,000 | - | - | - | - | 20,000 |
| 301535-640056 | Pool Boiler | 10,340.00 | 10,340 | - | - | - | - | - | - | - | - | 10,340 |
| 301535-640109 | Rec Center - Lap Line Replacem | - | 170 | - | - | - | - | - | - | - | - | 170 |
| 301535-640119 | Memory Square Pump Replacement | - | 8,140 | - | - | - | - | - | - | - | - | 8,140 |
| 301539-620104 | Rec Center Design | 218,320 | 218,320 | - | - | - | - | - | - | - | - | 218,320 |
| 301539-620105 | Rec Center Construction Mgmt | 98,630 | 98,630 | - | - | - | - | - | - | - | - | 98,630 |
| 301539-620106 | Rec Center Construction | 4,280 | 4,280 | - | - | - | - | - | - | - | - | 4,280 |
| 301551-620100 | Library Building Automation | 100,000 | 110,000 | - | - | - | - | - | - | - | - | 110,000 |
| 301551-650075 | Library Furniture | 6,050 | 6,050 | - | - | - | - | - | - | - | - | 6,050 |
| 301551-650083 | Comprise/SAM Server Upgrade | 10,000 | 9,710 | - | - | - | - | - | - | - | - | 9,710 |
| 301551-650084 | Card Access for Library Doors | 33,000 | 33,000 | - | - | - | - | - | - | - | - | 33,000 |
| 301551-650085 | Digitize Louisville Times | 87,800 | 80,000 | - | - | - | - | - | - | - | - | 80,000 |
| 301551-650086 | Early Literacy Center | 10,000 | 10,000 | - | - | - | - | - | - | - | - | 10,000 |
| 301551-650088 | Library Tween Space | 2,500 | 2,500 | 5,000 | 5,000 | - | - | - | - | - | - | 7,500 |
| 301552-620097 | Historical Museum Campus (98%) | 49,000 | 27,500 | - | 21,500 | - | - | - | - | - | - | 49,000 |
| 301552-620101 | Jacoe Store Heating and Coolin | 25,000 | 12,000 | - | - | - | - | - | - | - | - | 12,000 |
| 301552-650087 | Makerspace Improvements | 15,000 | 15,000 | - | - | - | - | - | - | - | - | 15,000 |
| 301551-620036 | Library Building Improvements | - | - | - | 110,000 | - | - | - | - | - | - | 110,000 |
| 301552-620038 | Museum Campus Building Improvements | - | - | - | 59,350 | - | - | - | - | - | - | 59,350 |
| 301553-620010 | Steinbaugh Pavilion Improvs | 10,500 | 12,000 | - | 25,000 | - | 30,000 | - | - | - | - | 67,000 |
| 301553-620084 | ADA Accessibility- Arts Center | 18,552 | 18,552 | - | - | - | - | - | - | - | - | 18,552 |
| 301553-620091 | Ctr for the Arts - ADA & Stor | 32,676 | 32,676 | - | - | - | - | - | - | - | - | 32,676 |
| 301553-620099 | Exterior Lighting-Arts Center | 15,500 | 15,500 | - | - | - | - | - | - | - | - | 15,500 |
| 301651-660008 | Downtown Pkg/Transit Project | - | 9,710 | - | - | - | - | - | - | - | - | 9,710 |
| 301651-660013 | Downtown Surface Prkg Expansion | - | - | - | 100,000 | - | - | - | - | - | - | 100,000 |
| 301651-650006 | Downtown Patios | - | - | - | 100,000 | - | - | - | - | - | - | 100,000 |
| | Police Department Restrooms and Lockers | - | - | - | - | - | 91,000 | - | 91,000 | - | - | 91,000 |
| | Community Park - Sculpture Walkway | - | - | - | - | - | 30,000 | - | 30,000 | - | - | 60,000 |
| | Library Carpet Replacement | - | - | - | - | - | - | - | - | 160,000 | - | 160,000 |
| | Police & Court Carpet Replacement | - | - | - | - | - | - | - | - | 54,000 | - | 54,000 |
| | City Hall Carpet Replacement | - | - | - | - | - | - | - | - | 80,000 | - | 80,000 |
| | SH42 - Pine St to Short St Geometric Improvements | - | - | - | - | - | 300,000 | - | 300,000 | 1,500,000 | - | 1,800,000 |
| | Tennis Court Renovation (75%) | - | - | - | - | - | 171,000 | - | 85,500 | - | - | 256,500 |
| | Park Irrigation Upgrades | - | - | - | - | - | 250,000 | - | 250,000 | 250,000 | - | 750,000 |
| | Community Park Sprayground Renovation | - | - | - | - | - | - | - | - | 50,000 | - | 50,000 |
| | Total Capital Projects Fund | 9,688,688 | 8,035,813 | 6,897,790 | 9,700,750 | 5,389,120 | 5,369,000 | 5,921,500 | 5,921,500 | 34,416,183 | | |

Water Utility Fund

| Project Account | Project Description | 2017 | | 2018 Biennial | 2018 | | 2019 | | 2020 | | 2021 | | 5-Year Totals |
|---------------------------------|---|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-----------|---------------|
| | | Budget | Estimate | | Budget | Budget | Planned | Planned | Planned | Planned | | | |
| 501498-600025 | Fire Hydrant Painting | 18,000 | 18,000 | - | 12,500 | 13,000 | 14,000 | 14,000 | - | 14,000 | - | 71,500 | |
| 501498-640000 | Motor Vehicle/Road Equipment | 30,750 | 30,750 | 31,520 | 31,520 | - | - | - | - | - | - | 62,270 | |
| 501498-660182 | Water Line Replacement | 4,305,000 | 2,500,000 | 543,170 | 853,170 | 331,680 | 335,560 | 299,820 | 4,320,230 | 299,820 | - | 4,320,230 | |
| 501498-660205 | PRV Replacement | 40,000 | 40,000 | - | - | - | - | - | - | - | - | 40,000 | |
| 501498-660221 | HBWTP Filter Media Replacement | 155,000 | 155,000 | - | - | - | - | - | - | - | - | 155,000 | |
| 501498-660234 | Tube Settler Replacement | 589,380 | 589,380 | - | - | - | - | - | - | - | - | 1,374,380 | |
| 501498-660237 | Water Tank Int Structure Maint | - | - | 105,060 | 105,060 | - | - | - | - | - | - | 105,060 | |
| 501498-660246 | WTP Facility Painting | 200,000 | 200,000 | - | - | - | - | - | - | - | - | 200,000 | |
| 501498-668018 | HBWTP Flash Mixer Replacement | 174,250 | 174,250 | - | - | - | - | - | - | - | - | 174,250 | |
| 501499-640112 | Harper Lake Stop Logs | 55,000 | 35,000 | - | - | - | - | - | - | - | - | 35,000 | |
| 501499-640116 | Water Plants Disinfection Eval | 102,500 | 102,500 | 472,780 | 472,780 | - | - | - | - | - | - | 575,280 | |
| 501499-640117 | WTP Instrumentation Upgrades | 153,750 | 153,750 | 52,530 | - | - | - | - | - | - | - | 153,750 | |
| 501499-650035 | ERP System | 12,615 | 12,615 | - | - | - | - | - | - | - | - | 12,615 | |
| 501499-650038 | Lucity Software (25%) | 28,876 | 28,876 | - | 25,000 | - | - | - | - | - | - | 53,876 | |
| 501499-650080 | Water Facilities SCADA Upgrade | 250,000 | 250,000 | 26,270 | - | - | - | - | - | - | - | 250,000 | |
| 501499-660190 | NCWCD-Windy Gap Firming Proj | 350,624 | 350,624 | 905,000 | 905,000 | 905,000 | 905,000 | 905,000 | 905,000 | 905,000 | - | 3,970,624 | |
| 501499-660207 | SCWTP Pump Station Improvement | 2,800,000 | 2,240,000 | - | 1,872,500 | - | - | - | - | - | - | 4,112,500 | |
| 501499-660208 | Louisville PL Condition Assess | 250,000 | 250,000 | - | - | - | - | - | - | - | - | 250,000 | |
| 501499-660209 | SCWTP Drying Bed Rehab | - | - | - | - | - | - | - | - | - | - | - | |
| 501499-660210 | Water Facilities Security Upgr | 99,920 | 99,920 | - | - | - | - | - | - | - | - | 99,920 | |
| 501499-660211 | Howard Diversion Upgrades | 133,997 | - | - | 134,000 | - | - | - | - | - | - | 134,000 | |
| 501499-660212 | SCWTP Recycle Pond Maintenance | - | - | 52,530 | 52,530 | 86,150 | - | - | - | - | - | 138,680 | |
| 501499-660230 | HBWTP HVAC Upgrade | 82,000 | 82,000 | - | - | - | - | - | - | - | - | 82,000 | |
| 501499-660231 | Louisville Lateral Ditch Pipin | 205,000 | 205,000 | 210,130 | 625,000 | - | - | - | - | - | - | 830,000 | |
| 501499-660232 | Cent/McCaslin Hi Zone Water Lp | 55,000 | 55,000 | - | - | - | - | - | - | - | - | 55,000 | |
| 501499-660233 | WTP Caustic Tank Upsizing | 25,630 | 25,630 | - | - | - | - | - | - | - | - | 25,630 | |
| 501499-660235 | WTP Floc/Sed Basin Covers | - | - | 893,030 | - | - | - | - | - | - | - | - | |
| 501499-660236 | SBR Ditch Lining | - | - | 84,050 | 84,050 | 86,150 | 88,310 | 90,510 | 88,310 | 88,310 | - | 349,020 | |
| 501499-660243 | Louisville Pipeline Flow Control | 250,000 | 250,000 | - | - | - | - | - | - | - | - | 250,000 | |
| 501499-660244 | HBWTP Upgrades | 405,000 | 405,000 | - | - | - | - | - | - | - | - | 405,000 | |
| 501499-660245 | SCWTP Upgrades | 493,000 | 493,000 | - | - | - | - | - | - | - | - | 493,000 | |
| 501499-660250 | SWSP Eastern Pump Station Improv | - | - | - | 11,000 | 93,000 | - | - | - | - | - | 104,000 | |
| | SCWTP Inventory/Equipment Building | - | - | - | - | 538,450 | - | - | - | - | - | 538,450 | |
| | SWSP Transmission Capacity | - | - | - | - | 129,230 | 1,324,580 | - | - | - | - | 1,453,810 | |
| | Bleach Booster Station for High Zone Tank | - | - | - | - | - | - | 16,970 | - | - | - | 16,970 | |
| | Lower Pond Pump Station & VFD Rehab | - | - | - | - | - | - | 84,860 | - | - | - | 84,860 | |
| | McKay Reservoir Pipeline | - | - | - | - | - | - | 1,131,410 | - | - | - | 1,131,410 | |
| | Pipeline Modifications for Marshall Lake | - | - | - | - | - | - | 45,260 | - | - | - | 45,260 | |
| | Water Rights Acquisition | - | - | - | - | - | - | 565,700 | - | - | - | 565,700 | |
| Total Water Utility Fund | | 11,265,292 | 8,746,295 | 3,376,070 | 5,969,110 | 2,182,660 | 2,667,450 | 3,153,530 | 2,667,450 | 3,153,530 | 22,719,045 | | |

Wastewater Utility Fund

| Project Account | Project Description | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | | 5-Year Totals |
|-----------------|--|------------------|------------------|----------------|----------------|----------------|----------|----------------|----------------|----------|----------|-------------------|
| | | Budget | Estimate | Biennial | Budget | Planned | Planned | Planned | Planned | Planned | | |
| 502498-660183 | Sewer Utility Lines | 2,152,500 | 1,300,000 | 819,490 | 819,490 | 393,070 | - | 408,410 | 429,940 | - | - | 3,350,910 |
| 502498-660195 | Sewer Main Video | 25,000 | 25,000 | - | - | - | - | - | - | - | - | 25,000 |
| 502498-660216 | Reuse System Replacement | - | 3,390 | 32,150 | 32,150 | - | - | 66,780 | - | - | - | 102,320 |
| 502499-640113 | WWTP Laboratory Equipment | 6,670 | 6,670 | - | - | - | - | - | - | - | - | 6,670 |
| 502499-650035 | ERP System | 12,615 | 12,615 | - | - | - | - | - | - | - | - | 12,615 |
| 502499-650038 | Lucity Software (25%) | 28,876 | 28,876 | - | - | - | - | 25,000 | - | - | - | 53,876 |
| 502499-660153 | Wastewater Plant Upgrade | 7,572,624 | 7,172,600 | - | - | - | - | - | - | - | - | 7,172,600 |
| 502499-660218 | CTC Lift Station Controls | 20,000 | 20,000 | - | - | - | - | - | - | - | - | 20,000 |
| 502498-660249 | Steel Ranch Lift Station Repairs | 50,000 | 50,000 | - | - | - | - | - | - | - | - | 50,000 |
| | Drum Thickener Polymer Feed System | - | - | - | - | 26,920 | - | - | - | - | - | 26,920 |
| | Sanitary Sewer Maintenance Equipment Replacement | - | - | - | - | 160,000 | - | - | - | - | - | 160,000 |
| | Drum Thickener Replacement | - | - | - | - | - | - | 220,760 | - | - | - | 220,760 |
| | Total Wastewater Utility Fund | 9,868,285 | 8,619,151 | 851,640 | 876,640 | 579,990 | - | 695,950 | 429,940 | - | - | 11,201,671 |

Storm Water Utility Fund

| Project Account | Project Description | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | | 5-Year Totals |
|-----------------|---------------------------------------|------------------|----------------|----------------|----------------|----------------|----------|----------------|----------------|----------|----------|------------------|
| | | Budget | Estimate | Biennial | Budget | Planned | Planned | Planned | Planned | Planned | | |
| 503499-630024 | BNSF RR Underpass/N Drainage (%) | 157,500 | 150,000 | 283,500 | 189,000 | 315,000 | - | - | - | - | - | 654,000 |
| 503499-630030 | CCS Drainage | 250,000 | - | - | 250,000 | - | - | - | - | - | - | 250,000 |
| 503499-630096 | Detention Pond Maintenance | 112,750 | 112,750 | 115,500 | 115,500 | 118,000 | - | 121,500 | 124,500 | - | - | 592,250 |
| 503499-630128 | Citywide Strm Sewr Outfall Imp2 | 320,000 | 320,000 | - | - | - | - | - | - | - | - | 320,000 |
| 503499-640000 | Motor Vehicle/Road Equipment | 26,000 | 28,470 | - | - | - | - | - | - | - | - | 28,470 |
| 503499-640001 | Machinery & Equipment | 18,000 | 18,320 | - | - | - | - | - | - | - | - | 18,320 |
| 503499-650038 | Lucity Software (25%) | 28,876 | 28,876 | - | 25,000 | - | - | - | - | - | - | 53,876 |
| 503499-660068 | South Street Underpass (7%) | 92,640 | 92,640 | - | - | 80,000 | - | - | - | - | - | 92,640 |
| 503499-660238 | Goodhue Ditch Storm Wtr Divers | 40,000 | 40,000 | - | - | - | - | - | - | - | - | 40,000 |
| | Cottonwood Park Floodplain | - | - | - | - | - | - | - | 250,000 | - | - | 250,000 |
| | Total Storm Water Utility Fund | 1,045,766 | 791,056 | 399,000 | 579,500 | 513,000 | - | 121,500 | 374,500 | - | - | 2,379,556 |

Golf Course Fund

| Project Account | Project Description | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | | 5-Year Totals |
|-----------------|--------------------------------|---------------|---------------|----------|---------------|----------|----------|----------|----------|----------|----------|---------------|
| | | Budget | Estimate | Biennial | Budget | Planned | Planned | Planned | Planned | Planned | | |
| 520799-620102 | Golf Clubhouse Roof Replacemen | - | - | - | - | - | - | - | - | - | - | - |
| 520799-620103 | Equipment Storage Building | - | - | - | - | - | - | - | - | - | - | - |
| 520799-630126 | Pavilion Renovation | - | - | - | 40,000 | - | - | - | - | - | - | 40,000 |
| 520799-640001 | Machinery & Equipment | - | 5,300 | - | - | - | - | - | - | - | - | 5,300 |
| 520799-650063 | Information Technology | 23,942 | 20,000 | - | - | - | - | - | - | - | - | 20,000 |
| | Total Golf Course Fund | 23,942 | 25,300 | - | 40,000 | - | - | - | - | - | - | 65,300 |

Technology Management Fund

| Project Account | Project Description | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | | 5-Year Totals |
|-----------------|---|---------------|---------------|---------------|---------------|---------------|----------|---------------|---------------|---------------|----------|----------------|
| | | Budget | Estimate | Biennial | Budget | Planned | Planned | Planned | Planned | Planned | | |
| 602120-650015 | Computer-Hardware | 41,768 | 41,768 | 35,000 | 50,000 | 35,000 | - | 35,000 | 35,000 | 35,000 | - | 196,768 |
| 602551-650092 | Library Public Access Computer | 50,000 | 50,100 | - | - | - | - | - | - | - | - | 50,100 |
| | Total Technology Management Fund | 91,768 | 91,868 | 35,000 | 50,000 | 35,000 | - | 35,000 | 35,000 | 35,000 | - | 246,868 |

Fleet Management Fund

| Project Account | Project Description | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | | 5-Year Totals |
|-----------------|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| | | Budget | Estimate | Biennial | Budget | Planned | Planned | Planned | Planned | Planned | | |
| 603211-640000 | Motor Vehicle/Road Equipment | 206,700 | 250,000 | 144,690 | 144,690 | 227,890 | 239,280 | 251,250 | - | - | - | 1,113,110 |
| 603312-640000 | Motor Vehicle/Road Equipment | 32,000 | 32,000 | - | - | - | - | - | - | - | - | 32,000 |
| | Total Fleet Management Fund | 238,700 | 282,000 | 144,690 | 144,690 | 227,890 | 239,280 | 251,250 | 239,280 | 251,250 | 251,250 | 1,145,110 |

All Funds

| Fund Description | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | | 5-Year Totals |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Budget | Estimate | Biennial | Budget | Planned | Planned | Planned | Planned | Planned | | |
| Open Space & Parks Fund | 3,342,810 | 2,785,250 | 1,476,750 | 2,635,620 | 714,214 | 171,742 | 483,750 | 483,750 | 483,750 | 483,750 | 6,790,576 |
| Conservation Trust - Lottery Fund | 548,840 | 542,600 | 516,500 | 57,000 | 50,000 | 425,500 | 280,000 | 280,000 | 280,000 | 280,000 | 1,355,100 |
| Cemetery Fund | 19,710 | 16,540 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 46,540 |
| Historic Preservation Fund | 93,000 | 57,000 | 45,000 | 305,500 | 30,000 | - | - | - | - | - | 392,500 |
| Capital Projects Fund | 9,688,688 | 8,035,813 | 6,897,790 | 9,700,750 | 5,389,120 | 5,369,000 | 5,921,500 | 5,921,500 | 5,921,500 | 5,921,500 | 34,416,183 |
| Water Utility Fund | 11,265,292 | 8,746,295 | 3,376,070 | 5,989,110 | 2,182,660 | 2,667,450 | 3,153,530 | 3,153,530 | 3,153,530 | 3,153,530 | 22,719,045 |
| Wastewater Utility Fund | 9,868,285 | 8,619,151 | 851,640 | 876,640 | 579,990 | 695,950 | 429,940 | 429,940 | 429,940 | 429,940 | 11,201,671 |
| Storm Water Utility Fund | 1,045,766 | 791,056 | 399,000 | 579,500 | 513,000 | 121,500 | 374,500 | 374,500 | 374,500 | 374,500 | 2,379,556 |
| Golf Course Fund | 23,942 | 25,300 | - | 40,000 | - | - | - | - | - | - | 65,300 |
| Technology Management Fund | 91,768 | 91,868 | 35,000 | 50,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 246,868 |
| Fleet Management Fund | 238,700 | 282,000 | 144,690 | 144,690 | 227,890 | 239,280 | 251,250 | 251,250 | 251,250 | 251,250 | 1,145,110 |
| Total for All Funds | 36,226,801 | 29,992,873 | 13,749,940 | 20,366,310 | 9,729,374 | 9,732,922 | 10,936,970 | 10,936,970 | 10,936,970 | 10,936,970 | 80,758,449 |