

**City Council
Special Meeting Agenda
Tuesday, September 26, 2023
Library Meeting Room
951 Spruce Street
6:00 PM**

Members of the public are welcome to attend remotely; however, the in-person meeting may continue even if technology issues prevent remote participation.

- You can call in to **+1 408 638 0968 or 833 548 0282 (Toll Free)**, Webinar ID **#876 9127 0986**.
- You can log in via your computer. Please visit the City's website here to link to the meeting: www.louisvilleco.gov/council

The Council will accommodate public comments during the meeting. Anyone may also email comments to the Council prior to the meeting at Council@LouisvilleCO.gov.

1. CALL TO ORDER

2. DISCUSSION/DIRECTION – HOUSING NEEDS ASSESSMENT

- Presentation
- Public Comments (Please limit to three minutes each)
- Council Questions & Comments
- Action

3. DISCUSSION/DIRECTION – RECOMMENDED BUDGET FOR 2024, INCLUDING UPDATED CAPITAL IMPROVEMENTS PLAN FOR 2023-2028 & UPDATED LONG-TERM FINANCIAL PLAN FOR 2023-2028

- Presentation
- Public Comments (Please limit to three minutes each)
- Council Questions & Comments

4. 2024 CITY COUNCIL WORK PLAN

- Presentation
- Public Comments (Please limit to three minutes each)
- Council Questions & Comments
- Action

5. ADJOURN

Persons planning to attend the meeting who need sign language interpretation, translation services, assisted listening systems, Braille, taped material, or special transportation, should contact the City Clerk's Office (303.335.4536 or 303.335.4574) or ClerksOffice@LouisvilleCO.gov. A forty-eight-hour notice is requested.

Si requiere una copia en español de esta publicación o necesita un intérprete durante la reunión del Consejo, por favor llame a la Ciudad al 303.335.4536 o 303.335.4574 o email ClerksOffice@LouisvilleCO.gov.

SUBJECT: HOUSING PLAN INFORMATIONAL UPDATE

DATE: SEPTEMBER 26, 2023

**PRESENTED BY: ROB ZUCCARO, AICP, COMMUNITY DEVELOPMENT DIRECTOR
JEFF HIRT, AICP, PLANNING MANAGER**

SUMMARY

In 2021, the City of Louisville was awarded a grant from the Colorado Department of Local Affairs (DOLA) to develop a Housing Plan (“Plan”). The Plan is an important step for the City to address housing affordability and choice in Louisville and aligns with advancing numerous City policies around environmental, social, and economic sustainability. City staff temporarily paused the project until earlier this year to address the urgent needs from the Marshall Fire recovery.

The purpose of this agenda item is to share a project update with new information and an initial framework for what the Plan will recommend for Council’s consideration – specifically, to share the Housing Needs Assessment and Strategy Matrix and Framework that will act as a foundation for drafting the Plan. City staff intend to bring the Plan to City Council for adoption by early 2024.

Housing Needs Assessment

Attachment 1 includes the Housing Needs Assessment (HNA). This technical document provides the factual basis for the Plan’s strategies. The Executive Summary provides a snapshot of Louisville’s current and future housing needs and key findings. The HNA quantifies Louisville’s anticipated housing affordability challenges and needs, based on State of Colorado population estimates (e.g., workforce housing, housing for different income groups, seniors, families, etc.).

Strategy Matrix and Framework

Attachment 2 includes the Strategy Matrix and Framework, which is the starting point for the detailed strategies and an action plan that will be included in the Housing Plan. Attachment 2 provides a framework for discussing those strategies early in the community review and feedback process, and it does not capture the detailed analysis, refinement, or organization of the strategies that will be available in the Plan. The strategies are organized by type of action (incentives, policy changes, financial support, partnerships, and requiring further research). They stem from both the HNA and recent input from housing developers and community members. The strategies include topics ranging from zoning code changes to how the City can financially support affordable housing projects.

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Next Steps

The project team is hosting the second and final community open house on the Plan on October 4 to share results from the Housing Needs Assessment and preliminary strategies. Feedback from community members, City Council, Planning Commission (discussion planned for October 12), and others in the coming weeks will inform Plan drafting. City staff plan to bring the draft Housing Plan to City Council for consideration as early as December 2023, with an adoption goal in the first part of 2024.

FISCAL IMPACT

None at this time, but several of the Strategy Matrix and Framework items (if implemented) would have fiscal impacts on the City. City staff will provide a more detailed assessment of the fiscal impacts of the strategies in the Housing Plan upon presentation of the draft Plan to Council later in 2023 or early 2024.

RECOMMENDATION AND REQUEST FOR CITY COUNCIL DIRECTION

City staff recommend that the attached Housing Needs Assessment and Strategy Matrix and Framework act as the foundation for drafting the Housing Plan. City staff are requesting specific feedback on strategies in Attachment 2; specifically:

- Are there any strategies missing?
- What additional information do you need to evaluate these strategies?
- What do you see as the highest priority strategies?

ATTACHMENTS

1. Housing Needs Assessment
2. Draft Strategy Matrix and Framework

City of Louisville

Housing Needs Assessment

August 2023

Prepared for: City of Louisville

Draft Report

ECONorthwest

ECONOMICS • FINANCE • PLANNING

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Executive Summary

The Boulder-Denver region has experienced a major influx of higher income earning households due in part to an increase in high-paying jobs at companies that have chosen to locate in and around Boulder and Denver. This trend has driven housing demand, and as cities across Colorado have fallen behind on housing development, affordability in many local communities has been compromised.

In 2021, the City of Louisville was awarded a grant through the HB 21-1271 Innovative Affordable Housing Strategies program by the Colorado Department of Local Affairs (DOLA). The City allocated the grant toward a Housing Plan to learn how these regional trends affect Louisville and to develop tailored strategies that enable affordable housing in the city. Once the Housing Plan is complete, it will play a crucial role in updating the citywide Comprehensive Plan, particularly related to the City's plans for housing and land use. The first step in creating a Housing Plan is a Housing Needs Assessment (HNA), which evaluates current and projected housing needs using a thorough analysis of the City's demographic and housing market trends. The insights from the assessment help to build a factual basis for the Housing Plan strategies.

This document is that first step. As an HNA, it helps answer questions about the current availability of different housing types, who lives and works in Louisville, and the range of housing needed to meet current and future housing needs. Answering these questions provides the foundation for a Housing Plan that not only meets the current and projected housing need for a growing population, but also facilitates the City's existing goals and policies to support an array of local businesses, create more stability and inclusivity for lower-income residents, and reduce the carbon footprint of residents and workers. Specifically, addressing housing affordability supports:

- The need to provide diverse housing opportunities, particularly for seniors, empty-nesters, disabled, renters, first-time homebuyers, and the support of retail and commercial centers serving local residents identified in the 2013 Comprehensive Plan;
- The effectiveness of multimodal (bike, walk, public transit) options and the availability of higher-density housing along corridors identified in the 2019 Transportation Mater Plan;
- The opportunity for homeowners to preserve existing housing stock by providing alternative development options identified in the 2015 Preservation Master Plan;
- The desire to preserve downtown as a pedestrian-oriented and mixed-use area identified in the 1999 Downtown Framework Plan;
- The expansion of housing options for diverse and low-income communities identified in the 2021 Equity, Diversity, and Inclusion (EDI) Task Force Report;
- The goal of 12% of housing to be permanently affordable identified in the 2017 Boulder County regional Housing Strategy; and

- The reduction of greenhouse gas emissions through increasing transportation options and reducing vehicular traffic identified in the 2020 Sustainability Action Plan and the 2019 Resolution Setting Clean Energy and Carbon Emission Reduction Goals.

A summary of existing and relevant goals and policies is included in the final section of this report. Along with the findings from this HNA, they will help guide the next stage of developing housing strategies.

A summary of the overall housing needs and data analysis findings from the HNA is provided below.

Summary of Housing Needs

In general, the city will need to prioritize diversifying its housing stock to adequately meet the needs of current and future residents and to support existing policy goals related to Equity, Diversity, and Inclusion (EDI), sustainability, support for workforce housing and local businesses, and housing for young families. Otherwise, the city will continue to become more unaffordable to the wide range of households necessary to maintain and strengthen a robust and resilient community.

Louisville's population is aging quickly compared to other cities and the city will need to prioritize safe and sustainable housing options for seniors. An aging population will need smaller units that meet accessibility standards, including single-story units or units with bedrooms located on the first level. Many seniors are also on fixed-incomes and as housing costs soar, seniors may struggle to afford housing within the communities they're connected to. Therefore, income-restricted housing for seniors will need to be a priority as well.

The HNA demonstrates a lack of housing opportunity for younger residents and families, including both rental and ownership options. Louisville has become less affordable for younger residents and families than in the past due to the sharp increase in housing costs throughout the region. To create more opportunity and meet their needs, the city will need to prioritize more multifamily rentals for young residents who either choose to live alone or for smaller households seeking more affordable rental options. Louisville will also need to plan for more attached and smaller detached units that are more affordable to first-time homebuyers and young families looking to locate in Louisville. More affordable homeownership opportunities could be created through stacked condominiums, plex development, townhomes, and small bungalows or cottages.

Income-restricted housing will be essential for creating and maintaining a more diverse and inclusive community. The housing market is less likely to deliver income-restricted housing given its inherent financial complexities and will require more direct support from the city than other housing types discussed. If income-restricted housing is not prioritized, lower income earners will likely continue to seek housing opportunities further away from Louisville as higher-income earners seek to locate in Louisville. Prioritizing income-restricted housing will

not only help the city meet its current and future housing needs, it will also help the city achieve established goals related to EDI and sustainability by creating more opportunity for a wider range of residents to live and work in the same place.

Louisville will need to plan for housing to support both the current and future workforce and a more vibrant commercial sector. Much of the housing needs identified in this section will help meet the needs of a diverse and growing local workforce. It's important to acknowledge the critical need to ensure there are enough housing options for workers employed by local businesses and to retain and attract essential employees, such as teachers, healthcare professionals, and public servants, who contribute significantly to the community's well-being. Creating more housing near job opportunities can also greatly ease commute times and traffic congestion that can help advance the City's sustainability goals.

Louisville will need to identify housing strategies to address current unmet housing needs along with future housing needed for the next several decades.

- The results of the housing needs assessment show a gap at around 2,483 new housing units needed to address current housing underproduction and accommodate future population growth assumed to reach approximately 24,614 persons by 2047. On an annual basis this means an average of 96 housing units added per year through 2047.¹ This estimate helps to provide a general target for the number of housing units needed to meet existing and future demand for the next two decades. It is important to note that this HNA is not intended to establish desired growth targets, but rather it is to study the issue objectively based on recent and projected population trends.
- 1,171 of those housing units are needed for households earning below 100% of the Area Median Income (AMI).
- 409 units are needed to address current housing underproduction. ECONorthwest accounts for housing underproduction in the analysis of housing needs, which uses a ratio of 1.1 housing units per one household since healthy housing markets allow for a reasonable level of housing vacancy and absorption and second/vacation homes.
- For Louisville's comprehensive planning horizon, the city will need to plan for an additional 1,100 units over the next 10 years to track towards housing needs.²

Housing needs in this analysis are based on assumed population growth, however future need is more nuanced and will continue to evolve as the city makes land use and housing policy decisions, including through the upcoming comprehensive plan update.

¹ Beginning in 2021.

² Including 2021 and 2022.

Data Analysis Key Findings

Community Demographics

Louisville grew at a moderate rate compared to other jurisdictions in Boulder County.

- The city grew by 13% between 2011-2021, just ahead of Boulder and Superior which are the two slowest growing cities in Boulder County. However, population estimates from the State Department of Local Affairs showed that Louisville's population plateaued and began to decrease between 2018 and 2019 as housing growth slowed. This decrease has been exacerbated with the loss of 550 homes in the Marshall Fire at the end of 2021.
- Assuming Louisville maintains the current percentage of Boulder County's population (6.3%) as it grows, Louisville is expected to grow by 20% from 2023 to 2047, or by 4,115 residents.

Louisville has the highest median age when looking across comparison geographies in Boulder County and is aging faster than the County overall.

- The median age in Louisville is 43 years old, an increase of 4 years over the last 10 years.
- Residents 65 and older is the only age bracket that increased over the past decade in Louisville. All other age brackets declined.

Louisville is increasingly losing younger residents and families with children.

- The city experienced a decline in residents under the age of 44, including those under the age of 19.
- School enrollment has decreased for both elementary and middle schools in Louisville, indicating a decrease in younger families in the area.
- The number of couple households with children decreased by 3%, while the number of couple households without children increased by 2%.
- Overall, fewer younger individuals are moving into or staying in Louisville and rising housing costs are likely a major contributing factor.

Homeownership rates have fallen across Boulder County.

- In Louisville, the homeownership rate dropped by 5%, the second highest decrease behind Superior (10%)
- Homeownership rates for households between the ages of 15-34 decreased by 4% and by 7% for households between the ages 35-64.
- The number of family homeowner households decreased alongside an increase in family rental households. This could indicate that households who might have previously been able to purchase a home upon forming a larger household (e.g., getting married or having children) or getting older are no longer able to.

Renter household trends indicate an inability to live alone and increased barriers to homeownership in Louisville.

- The share of both renter and homeowners aged 15 to 34 living alone decreased, as did the share of homeowners aged 35 to 64. The decline in young individuals living alone and the rise in two-person households within the City may suggest that younger people are struggling to afford living on their own. This could mean many are opting to live together or moving back in with their parents.
- Household size has increased in Louisville, particularly for renter households. This relative increase in renter household size is likely a reflection of the increased cost of renting as a single person household, alongside increasing barriers to homeownership.
- The city experienced an increase in the number of family households that rent, which could indicate a lack of opportunity for homeownership for young families.

Louisville’s saw the largest increase in median household income among comparison geographies over the last 10 years.

- Louisville is one of the highest earning cities in the county, with a median income of \$125,124.
- While all cities saw substantial increases in median income, Louisville saw the greatest increase with a 50% increase in median income.
- Louisville experienced a 17% increase in the share of households earning greater than \$200,000 annually. The influx of high earning households is most likely due to the immigration of wealthier households.
- The median income for homeowner households in Louisville is roughly twice the median income for renter households. With the exception of Boulder (which is likely impacted by the high share of university students), Louisville has the largest income gap between renter households and ownership households.
- The city experienced a decrease in the number of households earning \$75,000 annually, which could be caused by lower income households moving out of Louisville as housing and other living costs increase.

Employment and Commuting

Louisville could expect a 20% increase, or 3,963 jobs, over the next 10 years.³

- The manufacturing industry in Louisville increased by 8.4% between 2010-2020, while jobs in the information, administration, and finance industries (or more formal office-oriented jobs) declined, along with food service and retail.

Of comparison geographies, Louisville had the smallest share of workers who both live and work in the city.

³ Assuming the city maintains its current share of the total jobs in the Boulder Metropolitan Statistical Areas (MSAs).

- Approximately 64% of Louisville workers live outside of the city but commute into Louisville for work, while 32% of workers live in Louisville but commute to another location for work. Only 4% of workers both live and work in Louisville.
- The number of workers commuting *into* Louisville has increased by 58% over the past decade, which could indicate challenges for employees who work in Louisville to also live in Louisville.
- Of comparison geographies, workers commuting to Louisville for work the second longest commute (Boulder had the longest commute), with just over 15 miles. In general, long commutes can contribute to increased traffic congestion, leading to heightened fuel consumption and elevated greenhouse gas emissions. Additionally, longer commutes can also put additional financial pressure on households, as transportation is often the second highest household cost, behind housing.

Housing Stock and Market Trends

The housing stock has become more diverse since 2011 with an increase in multifamily housing units, but the majority of housing units in Louisville are single-family detached.

- The majority of housing in Louisville (67%) is detached single-family, the second highest share among comparison geographies, behind Erie (89%).

Housing production in Louisville slowed substantially over the last few years.

- Louisville is one of the slower growing geographies in the county, with an 11% growth of housing units from 2011 to 2021.
- The majority (70%) of housing permits issued in recent years have been for single family housing, primarily focused on rebuilding after the 2021 Marshall Fire.
- Residential development in Louisville declined substantially between 2018-2021. The sharp increase in units observed between 2022-2023 is almost entirely due to the permitted of replacement units from the Marshall Fire.

Louisville has the second highest average home sale price among comparison geographies, as well as the second highest rate of home sale price increase.

- As of 2023, Louisville had an average home sales price of \$831,000, second highest behind Boulder. The average home price in Louisville is about \$150,000 higher than the County overall.
- Between 2012 and 2023, the average home sale price in Louisville increased by about \$473,000, or 132%.

Rents prices increased moderately compared to other geographies in Boulder County, but still increased substantially.

- Like home sales prices, rent rates rose significantly across all geographies over the past decade. Multifamily rents in Louisville increased by \$721, or 58%, from 2012 to 2023.

Housing Affordability

Recent home sale prices are out of reach for the majority of Louisville households.

- A household would need to earn around 145% of the MFI, or around \$209,000 to afford the average home sales price in Louisville.
- Only 26% of Louisville households earn more than \$200,000 annually, suggesting at least 74% of Louisville households would not be able to afford the current average home sales price, with a much greater affordability gap for Louisville renters.

The rates of cost-burdened households in Louisville decreased over the last decade, but it is likely due to fewer lower-income households living in the city.

- Around 41% of Louisville renters and 16% of Louisville homeowners currently spend more than 30% of household income on housing expenses.
- Given the dramatic increase in housing costs over the past decade, it is likely because households that were cost-burdened (especially severely cost burdened) in 2011 were eventually priced out of the area and moved to areas with a lower cost of living and higher-earning households have moved into the area.

1. Introduction

In 2021, the City of Louisville was awarded a grant through the HB 21-1271 Innovative Affordable Housing Strategies program by the Colorado Department of Local Affairs. However, the project was delayed due to the devastating Marshall Fire that occurred in late December 2021. The City has allocated the funding to develop a housing plan, which will play a crucial role in updating the City's Comprehensive Plan and provide context for its Land Use Element during the upcoming comprehensive plan update. The approach for developing a housing plan begins with a Housing Needs Assessment (HNA) which evaluates the current and projected housing needs by conducting a thorough analysis of the City's demographic and housing market trends.

With a countywide objective of achieving a 12% permanently affordable housing stock, an ongoing disaster recovery, and an impending comprehensive plan update, the findings of this Housing Needs Assessment will play a pivotal role in informing crucial land use and housing policy decisions that will shape Louisville's future.

Data Collection & Methodology

In this assessment we drew from a variety of data sources to compile a comprehensive understanding of Louisville's housing needs. One of the key sources for housing and household data is the US Census Bureau, specifically the 2021 American Community Survey 5-year

estimates. This assessment also leverages other publicly available data sources from federal, state, and local government resources as well as private sources such as Redfin and CoStar.

Trends identified in this report may be attributed to several factors, either individually or collectively. Where possible, this HNA identifies potential contributing factors to the trend.

Organization of this Report

The remainder of this document is organized into the following sections:

- **2. Community Profile** presents community demographic information, including population growth, demographic information, household characteristics, and income distribution that affect housing choice and needs in Louisville.
- **3. Housing Characteristics** presents the current mix of housing types, housing tenure, vacancy rates, and summarizes regional and local housing market trends affecting Louisville’s housing market.
- **4. Marshall Fire Recovery** discusses the progress and ongoing efforts of rebuilding Louisville’s housing stock destroyed in the 2021 Marshall Fire.
- **5. Housing Needs in Louisville** presents the forecast for housing growth in Louisville and the housing needed to accommodate future residents.
- **6. Summary of Existing Housing Goals and Policies** includes a summary of key housing goals and policies documented within the city’s existing policy documents.

2. Community Profile

The purpose of this chapter is to understand the community demographic trends and factors that will affect housing demand and development in the City of Louisville. These demographic factors include:

- Population Growth
- Demographic Information
- Household Characteristics
- Employment and Commuting

This information informs how Louisville’s existing housing stock and housing market is serving or not serving the City’s households. In addition, City staff identified comparable geographies to use in our analysis to understand Louisville in a more regional context, including Boulder County, Boulder (City), Superior, Erie, Longmont, and Lafayette.

Population Growth and Forecast

Population growth and household formation are the major factors in understanding housing demand. The rate of population growth and household characteristics heavily influence the demand for specific housing types.

Population Growth

Louisville is the second smallest of comparison cities on a population basis. As of 2021, Louisville had 20,855 residents, representing 6.3% of Boulder County’s overall population.

Exhibit 1: Population, Louisville and Comparison Geographies, 2021

Source: Colorado Department of Local Affairs

13,053 Superior	20,855 Louisville	31,035 Lafayette	31,303 Erie	99,414 Longmont	106,978 Boulder	329,793 Boulder County
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Exhibit 2 shows the change in population from 2011 to 2021. Over the time period, Louisville grew by just under 2,500 residents, or 13%. Of comparison cities, Erie grew at the fastest rate (70%), and Superior grew by the slowest (4%).

Exhibit 2: Change in Population, Louisville and Comparison Geographies, 2010-2021

Source: Colorado Department of Local Affairs

	2011	2021	# Change	% Change
Erie	18,432	31,303	12,871	70%
Lafayette	24,545	31,035	6,490	26%
Longmont	86,526	99,414	12,888	15%
Louisville	18,406	20,855	2,449	13%
Boulder County	295,605	329,793	34,188	12%
Boulder	97,901	106,978	9,077	9%
Superior	12,497	13,053	556	4%

Note: The Colorado State Demography Office will release 2022 estimates in the coming months which will show a decrease in Louisville’s population, likely due to the Marshall Fire. The estimate is expected to show Louisville falling below 20,000 residents.

Population Forecast

The Colorado Department of Local Affairs does not provide local population forecasts for cities and towns, only for counties. ECONorthwest developed a population forecast based on the Boulder County’s population forecast of 389,233 residents. Assuming Louisville maintains the current percentage of Boulder County’s population (6.3%) as it grows, Louisville is expected to grow by 20% from 2023 to 2047, a slightly higher rate than the County overall (17%).⁴

⁴ Due to data availability (DOLA only calculates forecasts at the county level), ECONorthwest calculated the Louisville’s 2047 forecast using 2047 county population estimates and the Louisville’s current share of the county population.

ECONorthwest’s population projection for Louisville is show below in Exhibit 3, along with DOLA’s population forecast for Boulder County.

Exhibit 3: Population Forecast, Louisville and Boulder County, 2023-2047

Source: Colorado Department of Local Affairs, ECONorthwest

	2023	2047	# Change	% Change
Louisville	20,499	24,614	4,115	20%
Boulder County	331,429	389,233	57,804	17%

Demographic Information

Demographic information can be an indicator of a city’s overall population trends; in this report, ECONorthwest uses 2021 5-year American Community Survey (ACS) data, the most current data available. The analysis also often includes 2011 5-year ACS data to illustrate trends over time. Key findings include:

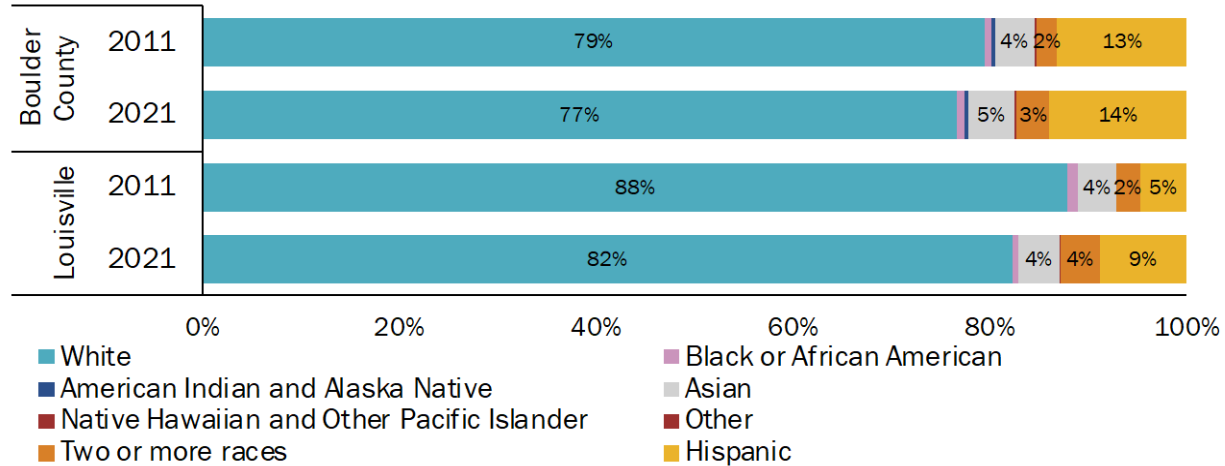
- Louisville has the highest median age when looking across comparison geographies and is aging faster than the County overall.
- Fewer younger individuals are moving into or staying in Louisville and rising housing costs are likely a major contributing factor.
- Residents 65 and older is the only age bracket that increased over the past decade in Louisville. All other age brackets declined. Older residents without affordable or suitable options for downsizing or aging in place can contribute to a limited housing stock, as more residents remain in their homes for longer periods of time. This can limit the ability for younger age groups to find suitable or affordable housing options if new opportunities are not created.
- School enrollment has decreased for both elementary and middle schools in Louisville, also indicating a decrease in younger families in the area.

Race and Ethnicity

Exhibit 4 shows the change in distribution of residents by race and ethnicity from 2011 to 2021. In both Louisville and Boulder County, the majority of the population is White, with 82% identifying as White in Louisville and 77% in the County overall. However, both jurisdictions became more racially and ethnically diverse between 2011 and 2021. Notably, Louisville saw a 4% increase in its Hispanic population over the time period.

Exhibit 4: Race and Ethnicity Distribution, Louisville and Boulder County, 2011-2021

Source: ACS 5-Year Data Tables, 2007-2011, 2017-2021



Age

Households make different housing choices at different stages of life to fit their changing needs; for example, the type of housing needed for a 20-year-old college student or young worker differs from that of a 40-year-old parent with children, or an 80-year-old single adult. Below, Exhibit 5 shows the median age in 2021 for Louisville and comparison geographies. Of comparison cities, Louisville has the highest median age of 43, six years older than the County overall. With Boulder as the exception, all comparison geographies have a median age in either late thirties or early forties.

Exhibit 5: Median Age, Louisville and Comparison Geographies, 2021

Source: ACS 5-Year Data Tables, 2017-2021



Exhibit 6 shows the change in median age from 2011 to 2021 for Louisville and comparison geographies. From 2011 to 2021, Louisville's median age increased by four years.

Exhibit 6: Change in Median Age, Louisville and Comparison Geographies, 2011-2021

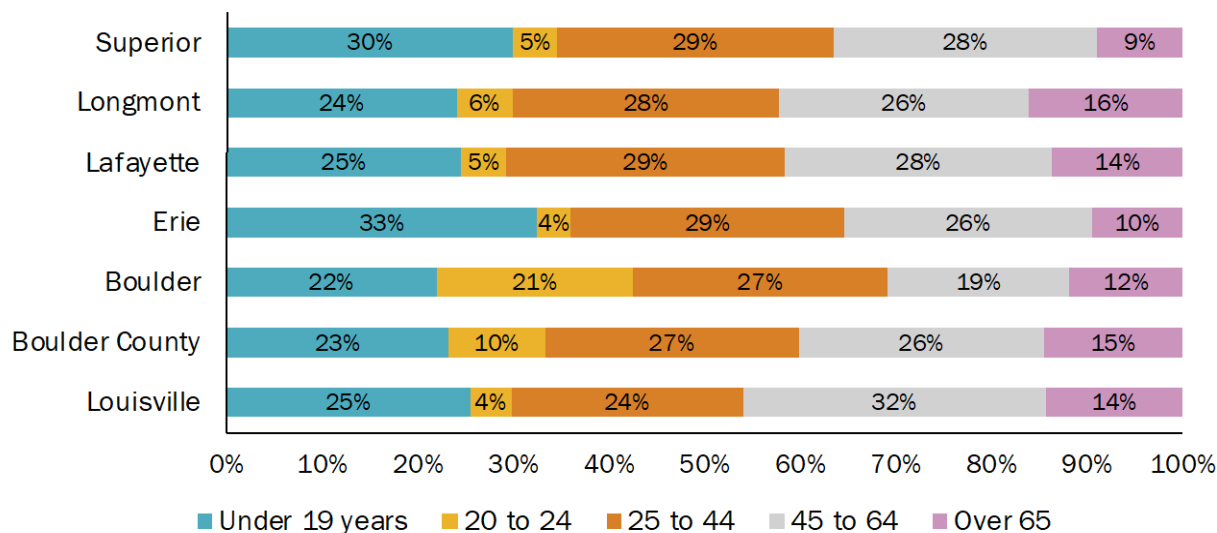
Source: ACS 5-Year Data Tables, 2007-2011, 2017-2021

	2011	2021	Change
Longmont	35	40	5 years
Louisville	39	43	4 years
Superior	33	37	4 years
Lafayette	37	39	2 years
Boulder County	36	37	1 year
Erie	36	37	1 year
Boulder	29	29	No change

Exhibit 7 shows the distribution of age groups. Louisville has the highest share of residents aged 45 to 64 years old (32% of the population), and the lowest share of residents aged 25 to 44 (24%) when looking at comparison geographies.

Exhibit 7: Age Distribution, Louisville and Comparison Geographies, 2021

Source: ACS 5-Year Data Tables, 2017-2021

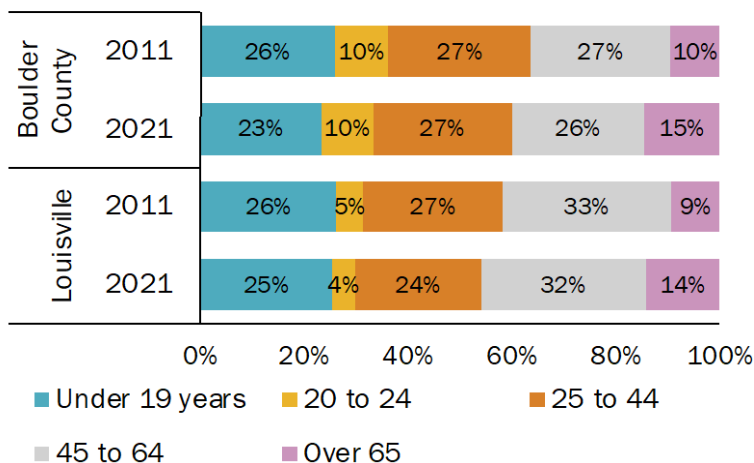


From 2011 to 2021, the share of all age groups under 65 years decreased in Louisville. Of these age groups, the share of residents aged 25 to 44 dropped the most, from 27% to 24% over the time period. Alternatively, the share of residents over the age of 65 increased by 5%.

Age distribution trends are similar for the County overall, with a slightly larger decrease in the number of children (3%) than in Louisville (1%).

Exhibit 8: Change in Age Distribution, Louisville and Boulder County, 2011-2021

Source: ACS 5-Year Data Tables, 2007-2011, 2017-2021



Louisville, like comparison geographies, still has numerous families or households with children residing in the city, as indicated by the number of residents under the age of 19. However, there seems to be a lower influx or retention of younger individuals in Louisville, which is evident in the decline of all age groups below 65. This trend can potentially be attributed to the increasing housing costs, making it more challenging for younger people to afford housing in Louisville. This pattern is also consistent in increasingly high cost Western

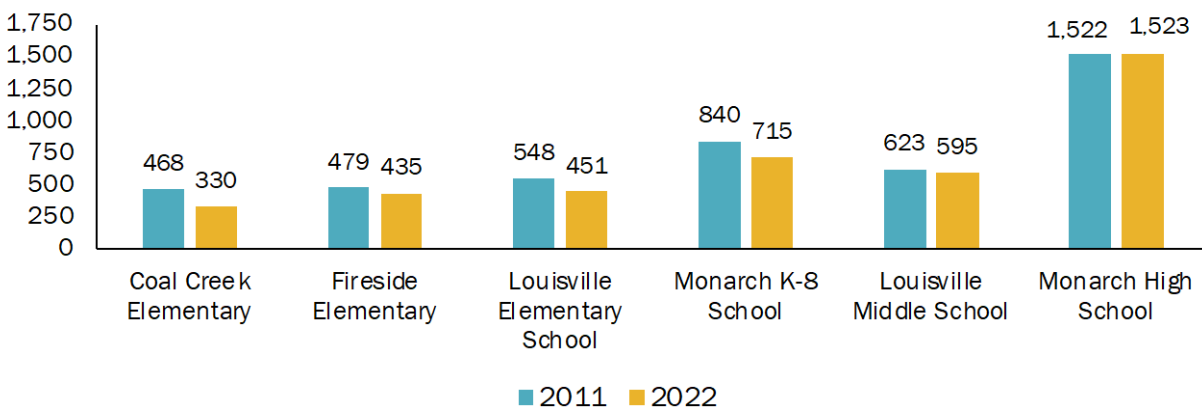
communities that have seen rapid regional population growth but have seen underproduction of housing at needed income levels.

School Enrollment

Exhibit 9 shows the number of students enrolled in Louisville schools for the 2011-2012 and 2022-2023 school years. Enrollment dropped for all schools except for Monarch High School, which also suggests that younger families with elementary aged children are less prevalent in the City. This trend may be attributed to several factors, including a decline in young families settling in Louisville, or a lower number of households choosing to have children.⁵ However, when looking across the demographic and affordability trends throughout the HNA, it's more than likely related to fewer younger families who are able to locate in Louisville and Boulder County overall.

Exhibit 9: School Enrollment for Louisville Schools, 2011-2022

Source: Colorado Department of Education



Household Characteristics

Household characteristics such as whether a household owns their home, average household size, and household living arrangement trends can highlight a city's changing housing needs. Key findings include:

- Homeownership rates have fallen across Boulder County, indicating limited new homeownership opportunities, particularly for young families.
- Household size has increased in Louisville, particularly for renter households. This relative increase in renter household size is likely a reflection of the increased cost of renting as a single person household, alongside increasing barriers to homeownership.

⁵ According to the [Colorado Fertility: Recent Trends and Expectations of Change \(DOLA, 2017\)](#) Colorado also has one of the strongest declines in fertility rates in the nation post-2007. A Colorado Department of Local Affairs (DOLA) report attributes the decline to a major investment into family planning services, high unemployment during the 2008 recession, and women delaying childbirth to pursue education.

- The number of family homeowner households decreased alongside an increase in family rental households. This could indicate that households who might have previously been able to purchase a home upon forming a larger household (e.g., getting married or having children) or getting older are no longer able to.

Tenure

Household tenure refers to whether or not a household rents or owns their home. In Louisville, the majority (68%) of households own their homes, a slightly higher rate than Boulder County overall (63% of households). Of comparison cities, Erie has the highest rate of homeownership (86%), and Boulder has the lowest (48%). While the majority of households own their homes in Louisville, there are still a large number of renter households in the City, with approximately 2,700 renter households and 5,700 homeowner households.

Exhibit 10: Housing Tenure, Louisville and Comparison Geographies, 2021

Source: ACS 5-Year Data Tables, 2017-2021

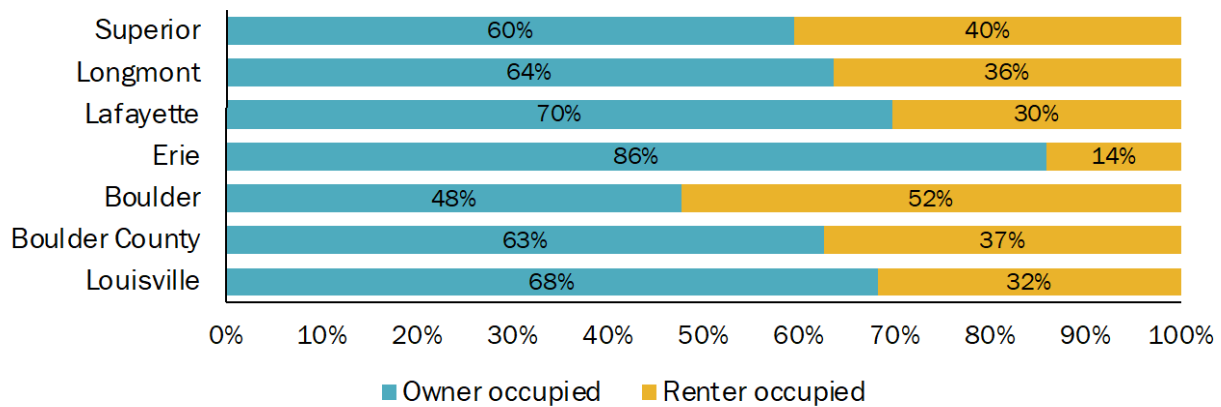


Exhibit 11 shows the change in household tenure from 2011 to 2021. Across all comparison geographies, homeownership rates only increased in Longmont. In Louisville, the homeownership rate dropped by 5% over the time period, the second highest decrease behind Superior (10%). In the County overall, the homeownership rate decreased by 1%.

Exhibit 11: Change in Household Tenure, Louisville and Comparison Geographies, 2011-2021

Source: ACS 5-Year Data Tables, 2007-2011, 2017-2021

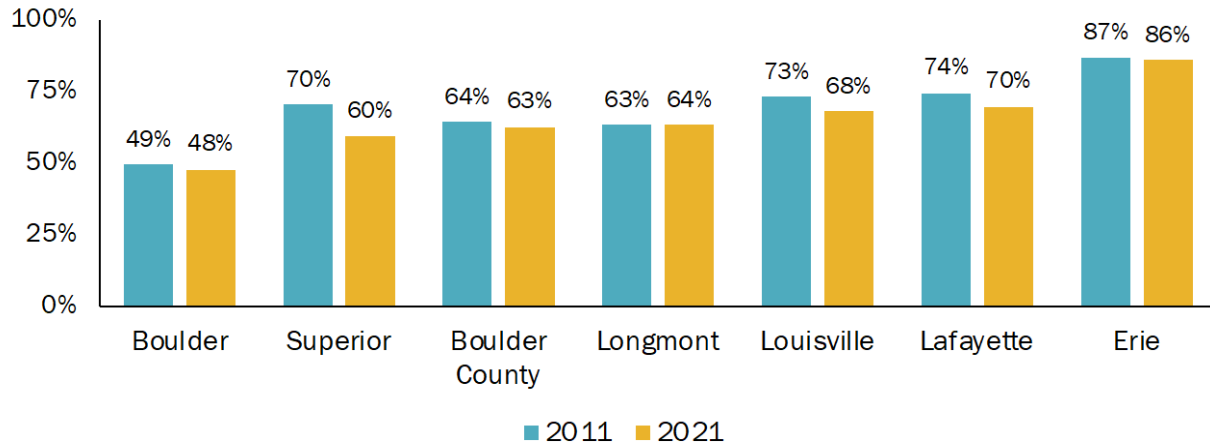
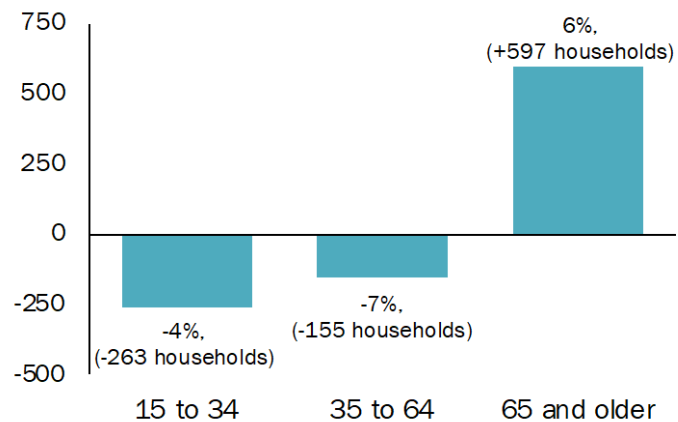


Exhibit 12 shows the change in homeownership rates by age group in Louisville. From 2011 to 2021, the share of households aged 15 to 34 that own a home decreased by 4%, the share of homeowners aged 35 to 64 decreased 7%, and the share of homeowners aged 65 and older increased 6%. This could indicate that those who purchased their homes many years ago are aging in place, and there are fewer new homeownership opportunities in the City.

Exhibit 12: Change in Homeownership Rate by Age, Louisville, 2011-2021

Source: ACS 5-Year Data Tables, 2007-2011, 2017-2021



Average Household Size

Household size is an important indicator for the types of housing needed in a region. Smaller households, such as those of younger or older adults, may prefer living in middle or multifamily housing given their small size and relative affordability, indicating a need for middle and multifamily housing, while larger households with children or extended families cohabitating may be more comfortable in larger single-family dwellings.

Exhibit 13 shows the average household size for Louisville and comparison geographies as of 2021. Louisville has an average household size of 2.5 members, a similar average household size as Longmont, and a slightly higher than that of the County.

Exhibit 13: Average Household Size, Boulder and Comparison Geographies, 2021

Source: ACS 5-Year Data Tables, 2017-2021

2.21 Boulder	2.41 Lafayette	2.41 Boulder County	2.50 Louisville	2.50 Longmont	2.85 Superior	2.97 Erie
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Exhibit 14 shows the change in average household size from 2011 to 2021. Over the time period, the average household size remained relatively stable in both Louisville and the County overall, but the average household size in Louisville did increase by 2.9%. Of comparison cities, Boulder City, Erie, and Superior experienced an increase in average household size, while Lafayette and Longmont experienced a decrease.

Exhibit 14: Change in Average Household Size, Louisville and Comparison Geographies, 2011-2021

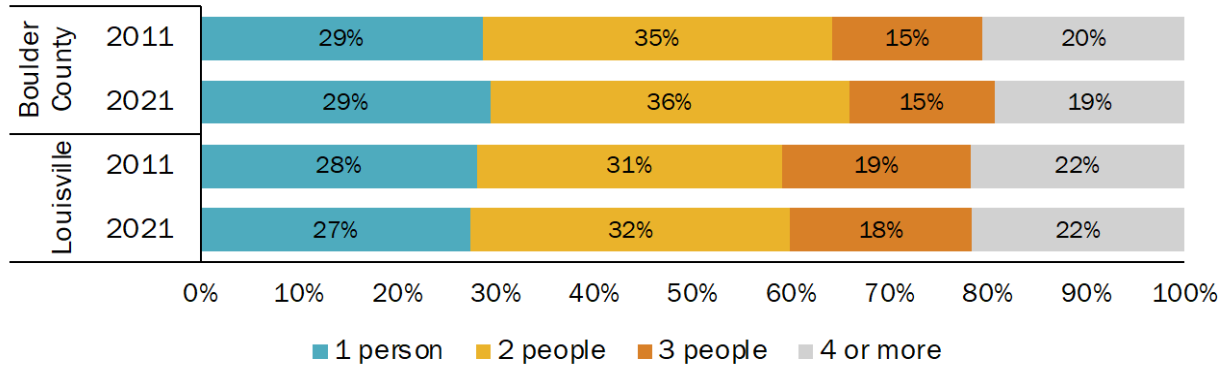
Source: ACS 5-Year Data Tables, 2007-2011, 2017-2021

	2011	2021	% Change
Superior	2.71	2.85	5.2%
Louisville	2.43	2.50	2.9%
Boulder	2.17	2.21	1.8%
Boulder County	2.39	2.41	0.8%
Erie	2.95	2.97	0.7%
Longmont	2.59	2.50	-3.5%
Lafayette	2.50	2.41	-3.6%

Exhibit 15 shows the change in household size distribution from 2011 to 2021 for Louisville and Boulder County. In both jurisdictions, the distribution is fairly evenly distributed and remained relatively stable over the time period. In both areas, the most common household size is two-member households (32% of Louisville households), followed by one-member households (27% of Louisville households).

Exhibit 15: Change in Household Size Distribution, Louisville and Boulder County, 2011-2021

Source: ACS 5-Year Data Tables, 2007-2011, 2017-2021



Household Size by Tenure

In Louisville, ownership households tend to be larger than renter households; the average ownership household size is 2.75 members, and the average renter household size is 1.95 members. From 2011 to 2021, the average renter household size increased by 0.24 members, whereas ownership households increased by only 0.07 members. Overall, the average household size increased by 2.9%.

Exhibit 16: Change in Household Size by Tenure, Louisville, 2011-2021

Source: ACS 5-Year Data Tables, 2017-2021

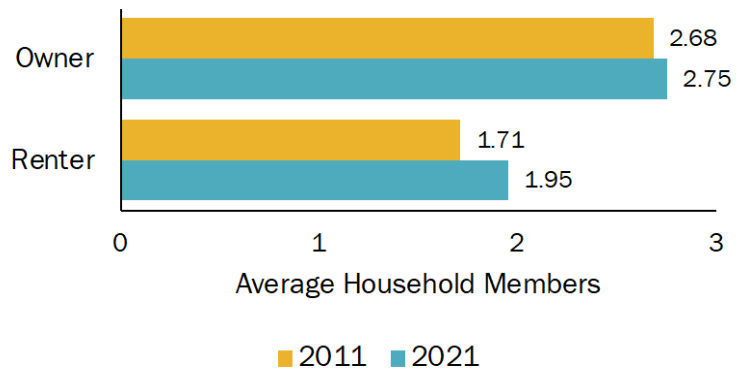
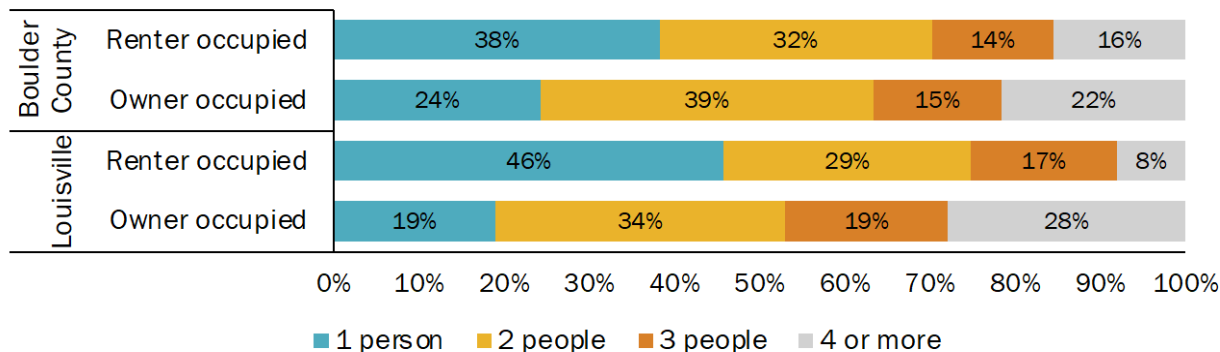


Exhibit 17 shows the distribution of household sizes by household tenure. Among renter households in Louisville, 46% of tenants live alone, and 29% are households with two members. Owner occupied housing is more evenly distributed, and 48% of households have at least three members.

Exhibit 17: Household Size by Tenure, Louisville and Boulder County, 2021

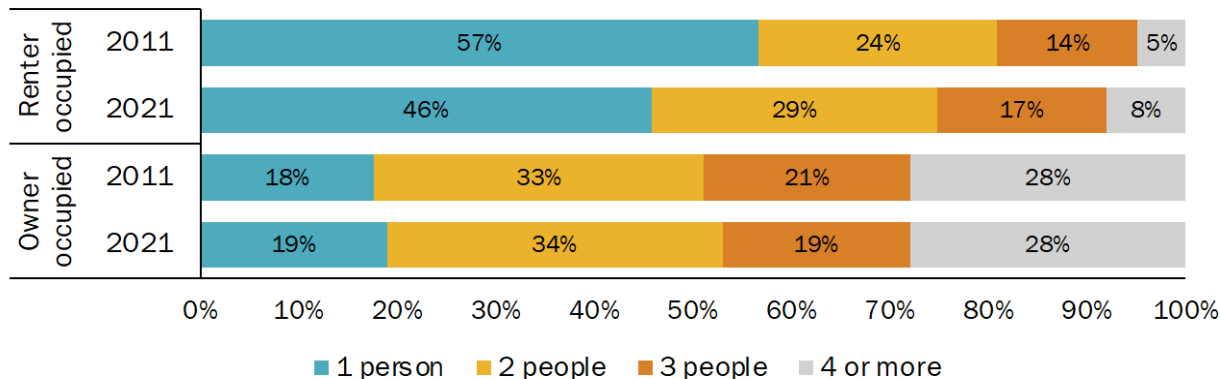
Source: ACS 5-Year Data Tables, 2017-2021



From 2011 to 2021, the share of renters in one-person households in Louisville decreased by 11%, whereas the share of renters in two-person households increased by 5% and the share of renters in three- and four-member-or-larger households increased by 3% each. In contrast, the distribution of household sizes among owner occupied households remained relatively stable over the time period. This relative increase in renter household size is likely because of the increased cost of renting as a single person household alongside increasing barriers to homeownership for newly formed households.

Exhibit 18: Change in Household Size by Tenure, Louisville, 2011-2021

Source: ACS 5-Year Data Tables, 2007-2011, 2017-2021



Living Arrangement

Exhibit 19 shows the distribution of living arrangements for households in Louisville and comparison geographies. The largest share of households are couples living without children (33% of households), likely empty nesters given the increase in the City’s median age in recent years. Roughly 32% of households have children living with either one or two parents (25% of households are couples with children, and 7% are single parent households), a slightly higher share of households than the County overall. However, given declining school enrollment rates, it is likely that households with children have older teenage children, rather than elementary or middle school age.

Compared to other Boulder County cities, when looking at the distribution of living arrangements, Louisville is more similar to Longmont and Lafayette. Superior and Erie both have a higher share of couples with children, and a lower share of single-person households. Boulder City has a much higher share of householders living with roommates and householders living alone, likely due to students attending University of Colorado Boulder.

Exhibit 19: Living Arrangement, Louisville and Comparison Geographies, 2021

Source:

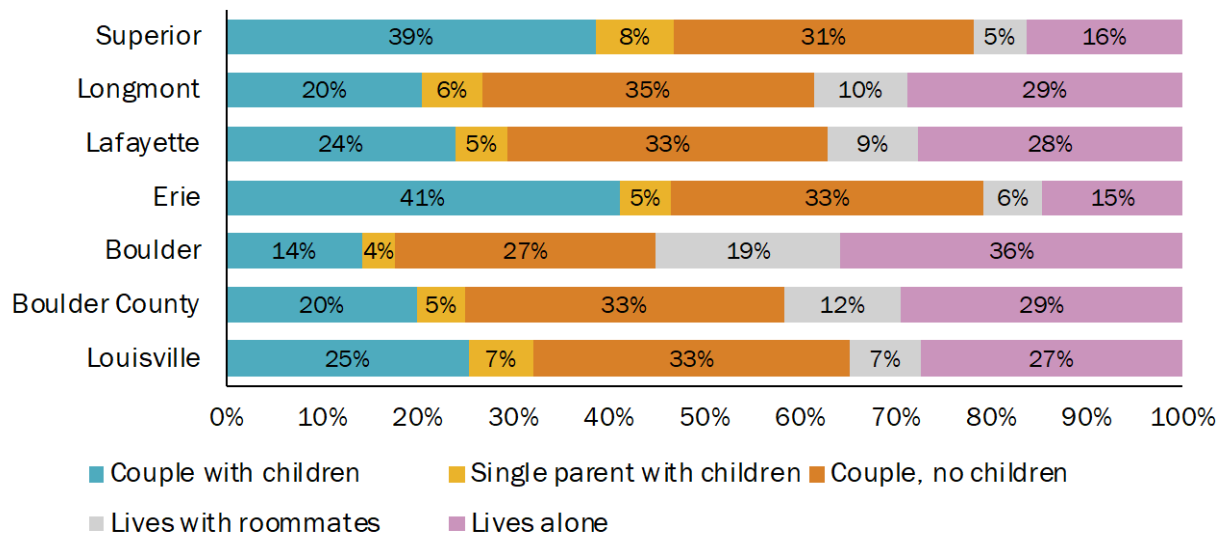
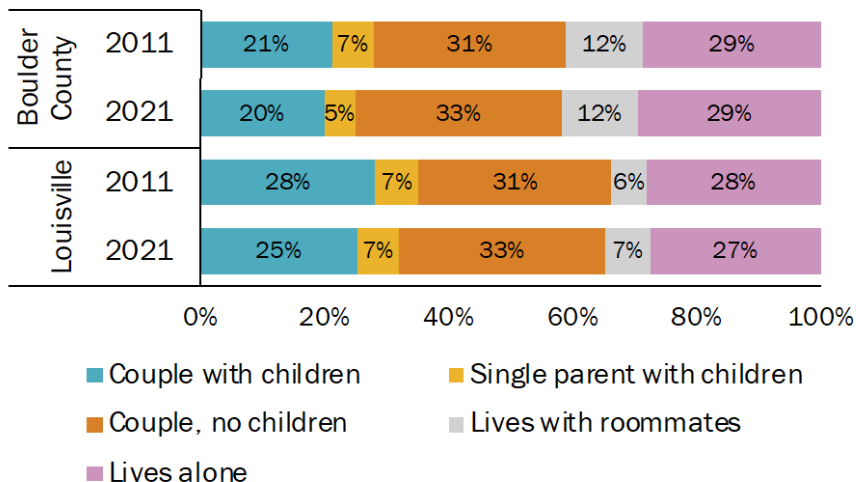


Exhibit 20 shows the change in the distribution of living arrangements from 2011 to 2021. In Louisville, the number of couple households with children decreased by 3%, while the number of couple households without children increased by 2%. Boulder County experienced a similar change over the time period.

Exhibit 20: Change in Living Arrangement Distribution, Louisville and Boulder County, 2011-2021

Source: ACS 5-Year Data Tables, 2007-2011, 2017-2021



Living Arrangement by Tenure and Age

Exhibit 21 shows the share of households by living arrangement and tenure for 2011 and 2021. Of ownership households, the largest change was a 6.4% decrease in the share of family homeowner households. This likely corresponds with the 5.9% increase in family renter households and could indicate homeownership attainability concerns for renters who may otherwise have been interested in purchasing a home prior to starting a family. Additionally, there was a small (1.4%) increase in homeowners living with roommates, which could indicate that young homeowners need additional income to support their mortgage payments. This could also indicate that adult children are either staying with or moving back in with their parents.

Exhibit 21: Living Arrangement by Tenure (Share of Total Households), Louisville, 2011-2021

Source: ACS 5-Year Data Tables, 2007-2011, 2017-2021

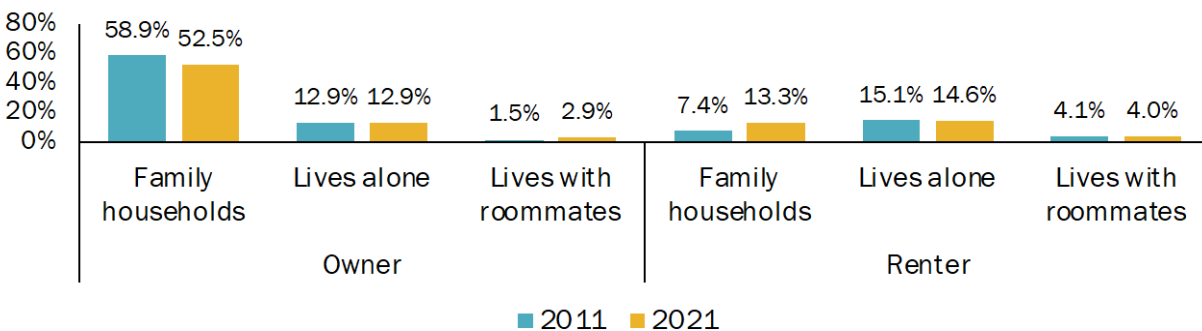
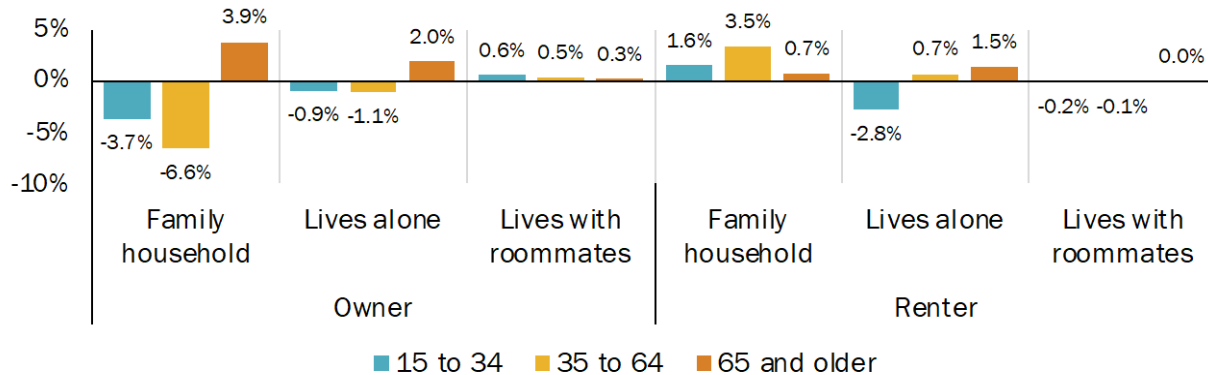


Exhibit 22 shows the change in the *share* of each group from 2011 to 2021 for the entire Louisville population. For example, the share of family households with a householder aged 15 to 34 years decreased from 6.5% of the population in 2011 to 2.8% of the population in 2021, a decrease of 3.7%. While there was a 3.9% increase in the share of homeowner families over 65, this is offset by a 3.7% decrease in homeowner families under 35, and a 6.6% decrease in homeowner families aged 35 to 64 (the total change in the share of homeowner families was a 6.4% decrease over the time period). Households aged 35 to 64 also made up the majority of the increase in family renter households, representing 3.5% of the overall 5.9% increase. Additionally, while the *overall* share of households living alone remained relatively constant, the share of both renter and homeowners aged 15 to 34 living alone decreased, as did the share of homeowners aged 35 to 64.

The increase in family households that rent could indicate a lack of opportunity for homeownership for young families. Additionally, the decline in young individuals living alone and the rise in two-person households within the City may suggest that younger people are struggling to afford living on their own. This could mean many are opting to live together or moving back in with their parents.

Exhibit 22: Change in Share of Living Arrangement by Tenure by Age of Householder (as a share of overall population), Louisville, 2011-2021

Source: ACS 5-Year Data Tables, 2007-2011, 2017-2021



Income Distribution

Income is an important determinant of housing choice, influencing both the type of housing a household chooses (e.g., single-family detached, duplex, or a larger multifamily property) and household tenure (e.g., rent or own). Key findings include:

- Louisville is one of the highest earning cities in the county and has experienced a 50% increase in median household incomes since 2011.
- The number of high earning households in Louisville has increased significantly since 2011. Louisville experienced a 17% increase in the share of households earning greater than \$200,000 annually. The influx of high earning households could be due to the immigration of wealthier households, or due to wage increases for Louisville residents. High homeowner incomes can contribute to rising home sale prices in a city, contributing to an increasingly competitive housing market.
- The median income for homeowner households in Louisville is roughly twice the median income for renter households.
- The reduction in households earning less than \$75,000 annually could be caused by lower income households moving out of Louisville as housing and other living costs increase.

Median Household Income

As shown in Exhibit 23, the median household income for Louisville is just over \$125,000 annually.⁶ Louisville’s median income is lower than Erie and Superior, but higher than Boulder, Lafayette, and Longmont. Of comparison cities, Erie has the highest median income, and

⁶ The census defines income as, “income received on a regular basis (exclusive of certain money receipts such as capital gains) before payments for personal income taxes, social security, union dues, Medicare deductions, etc. Therefore, money income does not reflect the fact that some families receive part of their income in the form of noncash benefits, such as food stamps, health benefits, subsidized housing.”

Boulder has the lowest. Louisville’s median income is around \$33,000 higher than that of Boulder County overall.

Exhibit 23: Household Median Income, Louisville and Comparison Geographies, 2021

Source: ACS 5-Year Data Tables, 2017-2021

\$74,902	\$83,104	\$92,466	\$95,033	\$125,124	\$131,757	\$140,409
Boulder	Longmont	Boulder County	Lafayette	Louisville	Superior	Erie

Exhibit 24 shows the change in median household income from 2011 to 2021. While all cities saw substantial increases in median income, Louisville saw the greatest increase with a 50% increase in median income, while Boulder County overall saw an increase of 39%.

Exhibit 24: Change in Median Household Income, Louisville and Comparison Geographies, 2011-2021

Source: ACS 5-Year Data Tables, 2007-2011, 2017-2021

	2011	2021	% Change
Louisville	\$ 83,682	\$ 125,124	50%
Longmont	\$ 56,278	\$ 83,104	48%
Boulder County	\$ 66,479	\$ 92,466	39%
Boulder	\$ 54,051	\$ 74,902	39%
Lafayette	\$ 69,840	\$ 95,033	36%
Erie	\$ 103,698	\$ 140,409	35%
Superior	\$ 100,194	\$ 131,757	32%

Household Income Distribution

Exhibit 25 shows the distribution of household incomes in Louisville and Boulder County. Compared to the County, Louisville has a greater share of households in income categories of greater than \$100,000 annually. In both jurisdictions, the largest share of households earns at least \$200,000 annually (26% of Louisville households and 17% in the County). However, while Louisville has a relatively high share of high earning households, 30% of Louisville households earn less than \$75,000 annually.

Exhibit 25: Median Household Income Distribution, Louisville and Boulder County, 2021

Source: ACS 5-Year Data Tables, 2017-2021

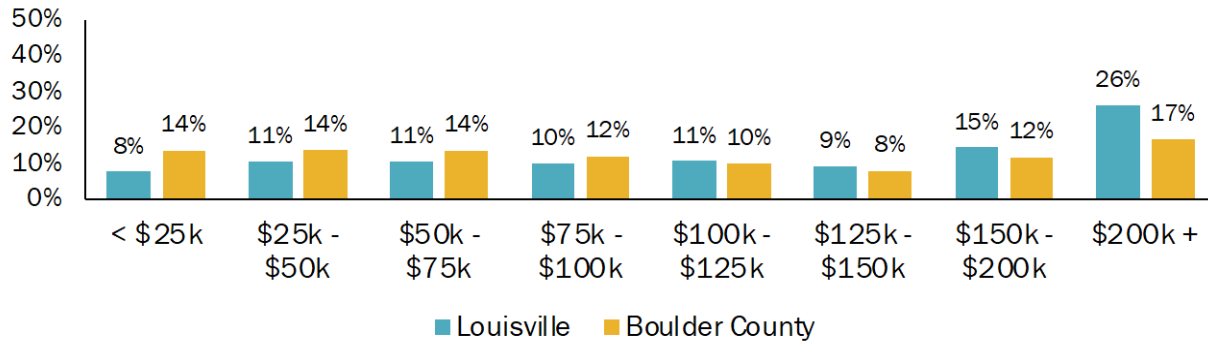
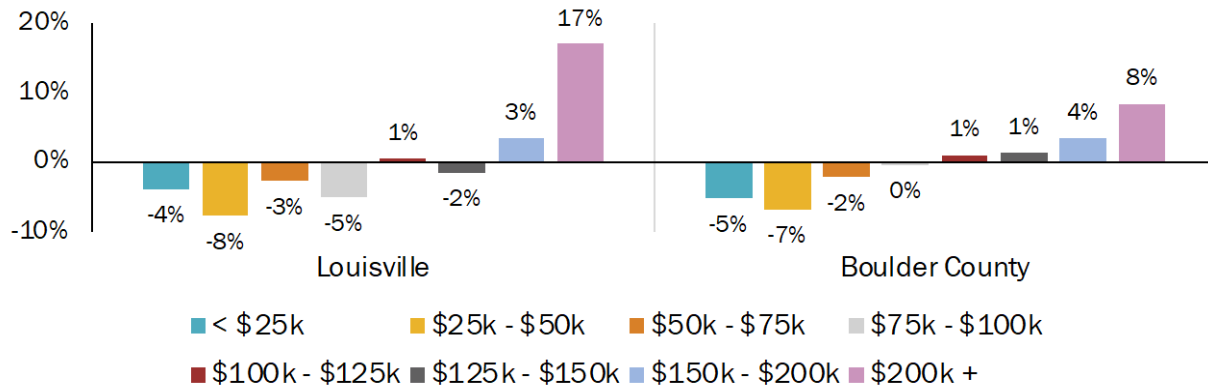


Exhibit 26 shows the change in the *share* of households in each income bracket from 2011 to 2021. For example, the share of Louisville households earning less than \$25,000 annually decreased by 4% between 2011 and 2021. Notably, Louisville experienced a substantial increase in the share of households earning greater than \$200,000 annually (a 17% increase). This income group also increased the most at the county level, with an 8% increase. At the same time, the number of households earning less than \$100,000 decreased by about 20% in Louisville.

Exhibit 26: Change in Median Household Income Distribution, Louisville and Boulder County, 2011-2021

Source: ACS 5-Year Data Tables, 2007-2011, 2017-2021

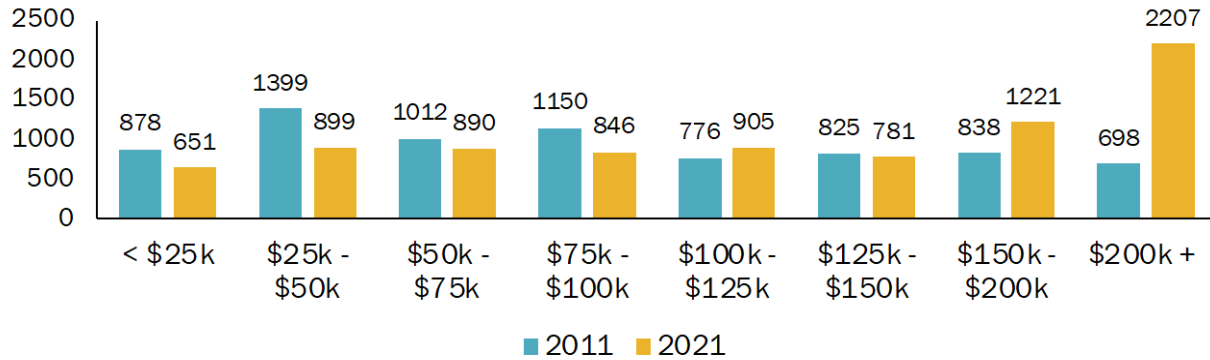


The influx of high earning households is most likely due to the in-migration of wealthier households. Exhibit 27 shows the nominal change in the number of households in each income category in Louisville from 2011 to 2021. As is also reflected in Exhibit 26 above, the number of households in all income groups under \$150,000 largely declined over the 10-year period, while the number of households earning more than \$200,000 annually increased by 1,509 households (or from 9% of households to 26%). There are a few possible explanations for this increase: first, wage increases, especially in response to an increased cost of living, increase in housing costs, and inflation, could have increased incomes for existing Louisville households. Second, it is possible that if adult children are moving back in with their parents, their incomes are contributing to higher household incomes. However, given the sharp increase in the number of very high-earning households, it is most likely that the main driver of this increase is wealthier households moving into Louisville. On the flipside, the reduction in households earning less than \$100,000 annually could be caused by lower income households moving out of Louisville

as housing and other living costs, such as transportation, increase. Louisville also experienced a decrease in cost-burdening (discussed in more detail in more detail below), among owner and renter households, which should not be looked at as an increase in affordability given the degree at which housing costs in Louisville have increased. Rather, the decrease in cost-burdening again points to more lower-income households leaving the area and being replaced by more financially stable and higher-earning households.

Exhibit 27: Change in Median Household Income Distribution, Louisville, 2021

Source: ACS 5-Year Data Tables, 2017-2021

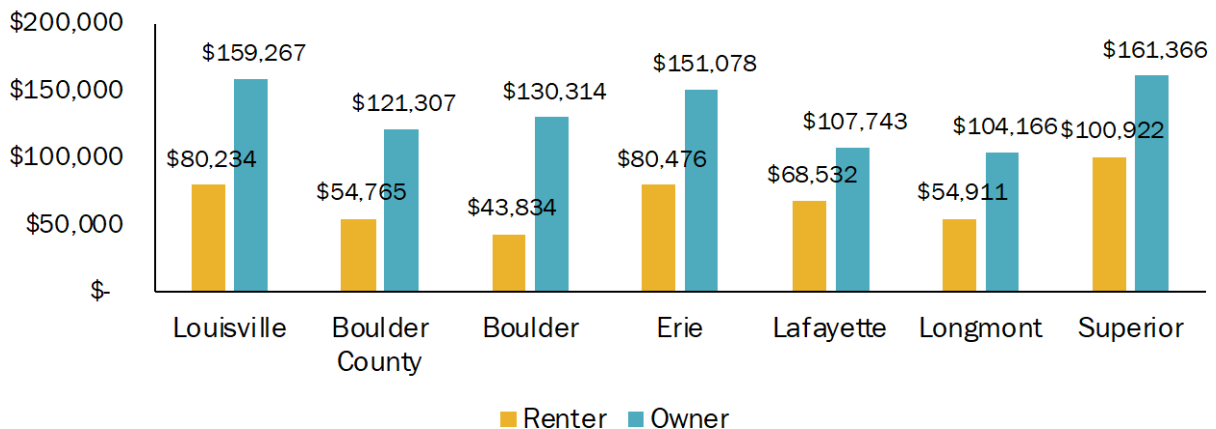


Household Income by Tenure

Across Boulder County, renter household incomes are significantly lower than ownership household incomes. In Louisville, the median homeowner income is roughly \$159,000 annually, nearly twice the renter median income of about \$80,000. With the exception of Boulder (which is likely impacted by the high share of university students), Louisville has the largest income gap between renter households and ownership households.

Exhibit 28: Median Household Incomes by Tenure, Louisville and Comparison Geographies, 2021

Source: ACS 5-Year Data Tables, 2017-2021



High homeowner incomes can contribute to rising home sale prices in a city, further increasing the homeownership attainability gap for renters who might be interested in purchasing a home but do not have the funds to do so. In addition, high homeowner incomes can contribute an

increasingly competitive housing market. Even if renter households have the ability to qualify for a mortgage, they may risk being outbid by wealthier homebuyers who can pay in cash or offer over the asking price. In addition to renters experiencing more instability in where live, homeownership is an important pathway to wealth accumulation and financial stability in the United States. Homeowners may benefit from property appreciation, mortgage interest deductions, and the ability to build equity, while renters miss out on these advantages.

Household Wages

Exhibit 29 shows the aggregate sources of *all income* in Louisville and comparison geographies from 2012 to 2021. Sources in income have shifted in Louisville as the share of older adults has increased, reflected in the increase in retirement and social security income in the City. In addition, the share of income from interest, dividends and rent increased, likely a reflection of the increase in older or higher income households that are more likely to earn income through investments. Because the share of these forms of income increased relative to income earned through wages, these findings corroborate other data suggesting a decrease in younger wage earners in the City. These income trends are also true for Lafayette and Boulder; in Denver, the share of wages increased relative to other forms of income.

Exhibit 29: Sources of Household Income

Source: ACS 5-year, 2011, 2021



Employment and Commuting

Understanding employment trends and commuting patterns can provide insights on the housing needs of workers today and into the future. Employment plays an important role in where people live, and it can influence where people move. If the data shows that many people are commuting into the city for work, it could indicate that the city does not have enough

housing to accommodate its workforce or enough housing that meets their needs and affordability levels. Key findings include:

- Louisville could expect a 20% increase, or 3,963 jobs, over the next 10 years, assuming the city maintains its current share of the total jobs in the Boulder Metropolitan Statistical Areas (MSAs).
- The manufacturing industry in Louisville increased by 8.4% between 2010-2020, while jobs in the information, administration, and finance industries (or more formal office-oriented jobs) declined, along with food service and retail.
- Approximately 64% of Louisville workers live outside of the city but commute into Louisville for work, while 32% of workers live in Louisville but commute to another location for work. Only 4% of workers both live and work in Louisville.
- Of comparison geographies, Louisville had the smallest share of workers who both live and work in the city.
- The number of workers commuting *into* Louisville has increased by 58% over the past decade, which could indicate challenges for employees who work in Louisville to also live in Louisville.
- Of comparison geographies, workers commuting to Louisville for work the second longest commute (Boulder had the longest commute), with just over 15 miles.
- Affordability and/or available housing options in Louisville is likely a contributing factor to the increase in the number of workers commuting *into* the city, but not residing there, and in the longer commute times *to* Louisville compared to other geographies. Louisville workers commuting into the city may be struggling to find affordable or suitable options in the region in general, so they're forced to live further out where housing might be more affordable.
- In general, long commutes can contribute to increased traffic congestion, leading to heightened fuel consumption and elevated greenhouse gas emissions. Additionally, longer commutes can also put additional financial pressure on households, as transportation is often the second highest household cost, behind housing.

Employment Projections

The Colorado Department of Labor and Employment collects and publishes statewide occupation and wage data and for ten substate regions: seven Metropolitan Statistical Areas (MSAs) and three Balance of State (BOS) Areas. Louisville is included in the Boulder MSA.

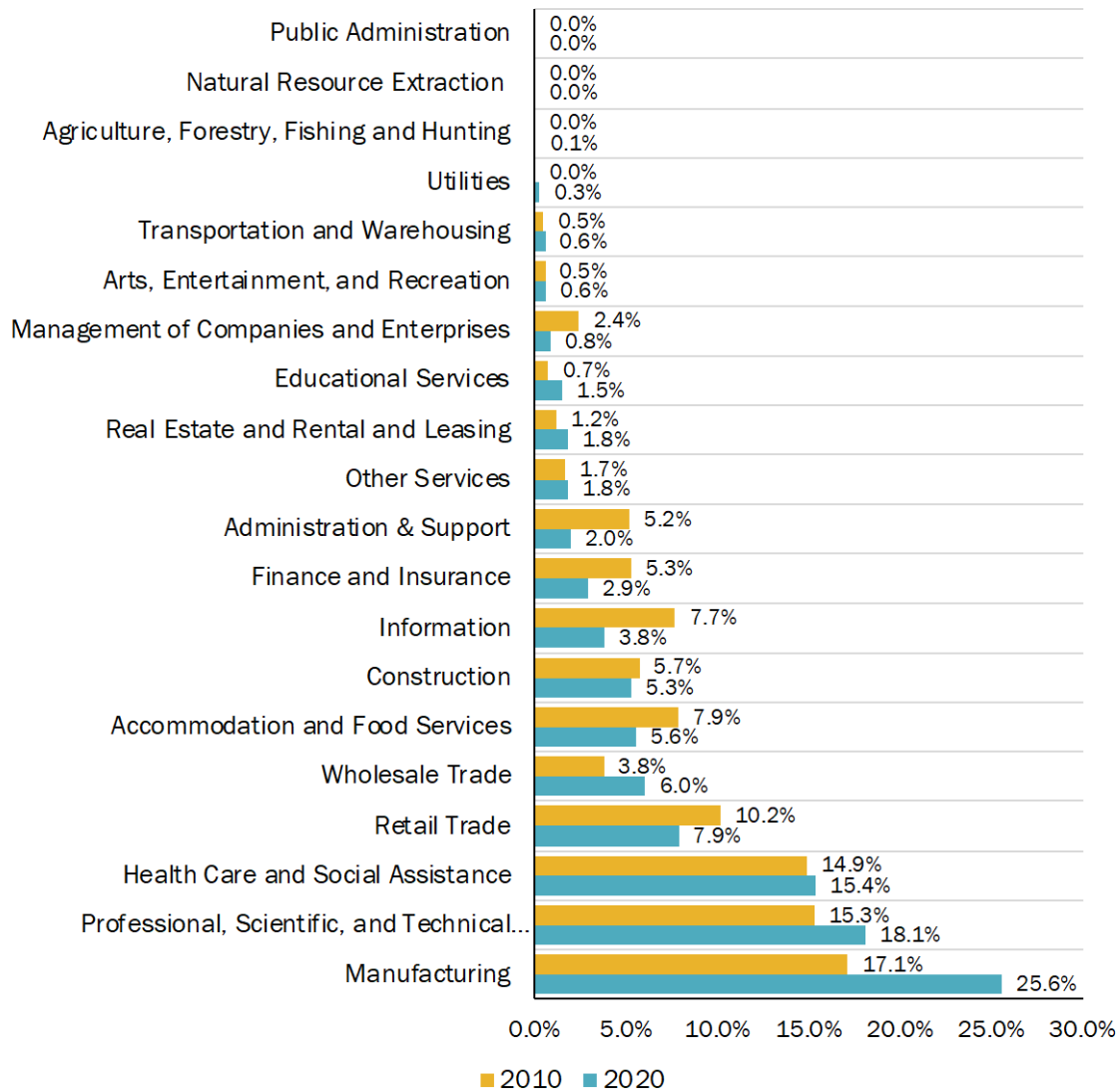
As of 2022, there were a total of 191,840 in the Boulder MSA. Louisville's share of employment within the Boulder MSA is about 9.9% or about 18,992 jobs. The labor department's most recent employment projection is through 2031, which assumes about 231,866 total jobs within the Boulder MSA, which represents an almost 21% increase over 10 years. Assuming Louisville maintains about 9.9% of total jobs in the MSA, the city is expected to have a total of about 22,955 jobs by 2031. This represents an increase of around 3,963 jobs, or a 20% increase.

Employment by Industry

Exhibit 30 shows the share of Louisville employees by industry from 2010 to 2020. Over the period, the share of employees in the Manufacturing industry increased by 8.4%, the largest change in any industry. The share of employees in the Professional, Scientific, and Technical Services industry and the Wholesale Trade industry also increased (2.8% and 2.3%, respectively). On the other hand, the share of employees decreased in the Information industry (-3.9%), Administration and Support (-3.2%), Finance and Insurance (-2.3%), Accommodation and Food Services (-2.3%), and Retail Trade industries (-2.3%). Manufacturing and wholesale trade industries often command larger amounts of land that results in low employment densities, relative to other more office or commercial uses. This will be an important factor to consider as Louisville envisions how it wants to grow during the comprehensive planning process.

Exhibit 30: Employment by Industry, Louisville, 2010-2020

Source: NAICS 2-digit employment; LODES; ECONorthwest

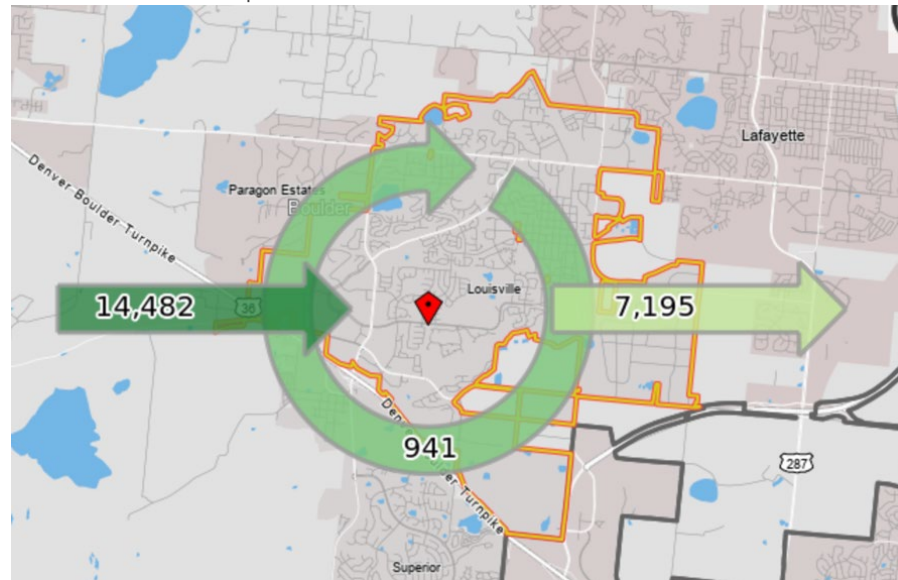


Commuting Patterns

According to ACS On the Map data, just under 14,500 workers live outside but commute into Louisville (64% of Louisville workers⁷). Just under 7,200, or 32% of workers, live in Louisville but commute to another location for work. Finally, 941 workers, or 4%, both live and work in Louisville.

Exhibit 31: Commuting Flows, Louisville, 2020

Source: ACS On the Map Data

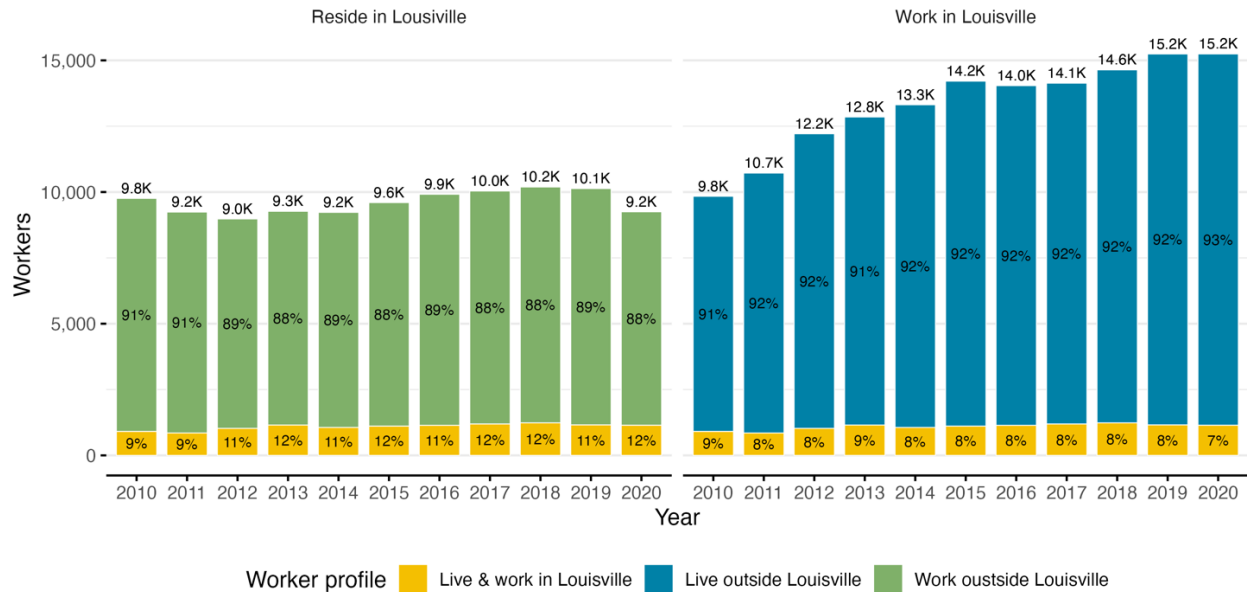


ECONorthwest also conducted additional research into commute flows over time for Louisville. According to ECONorthwest data, in 2020 approximately 8,100 workers live in Louisville but commute out, approximately 14,100 workers commute into Louisville, and roughly 1,100 workers both live and work in Louisville. Over time, the number of workers commuting out of Louisville has remained relatively stable, with a small drop of roughly 900 workers from 2019 to 2020 (around a 9% decrease). However, the number of workers commuting into Louisville has increased more substantially over the past decade, with an increase of roughly 5,200 commuters, or 58%, since 2010. Over the time period, the number of workers both living and working in Louisville increased by around 200 workers, or 25%.

⁷ Louisville workers” as referenced in this report refers to workers who commute into Louisville for work but live elsewhere, those that live in Louisville but work elsewhere, and those who both live and work in Louisville.

Exhibit 32: Trends in Commuting Flows, Louisville, 2010-2020

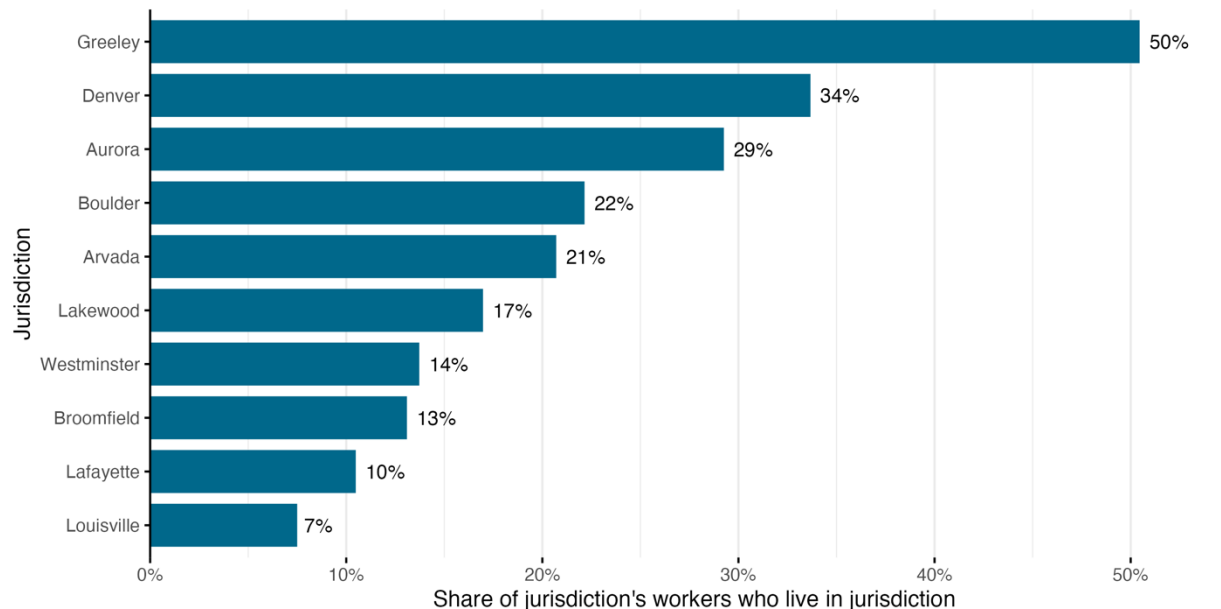
Source: LODES, 2010-2020



ECONorthwest also compared the share of workers who both live and work in a jurisdiction across Louisville and several other cities. Of comparison cities, Louisville had the smallest share of workers who both live and work in the City (7% of workers).

Exhibit 33: Share of Workers also Living in Jurisdiction, Louisville and Comparison Geographies, 2020

Source: LODES, 2010-2020

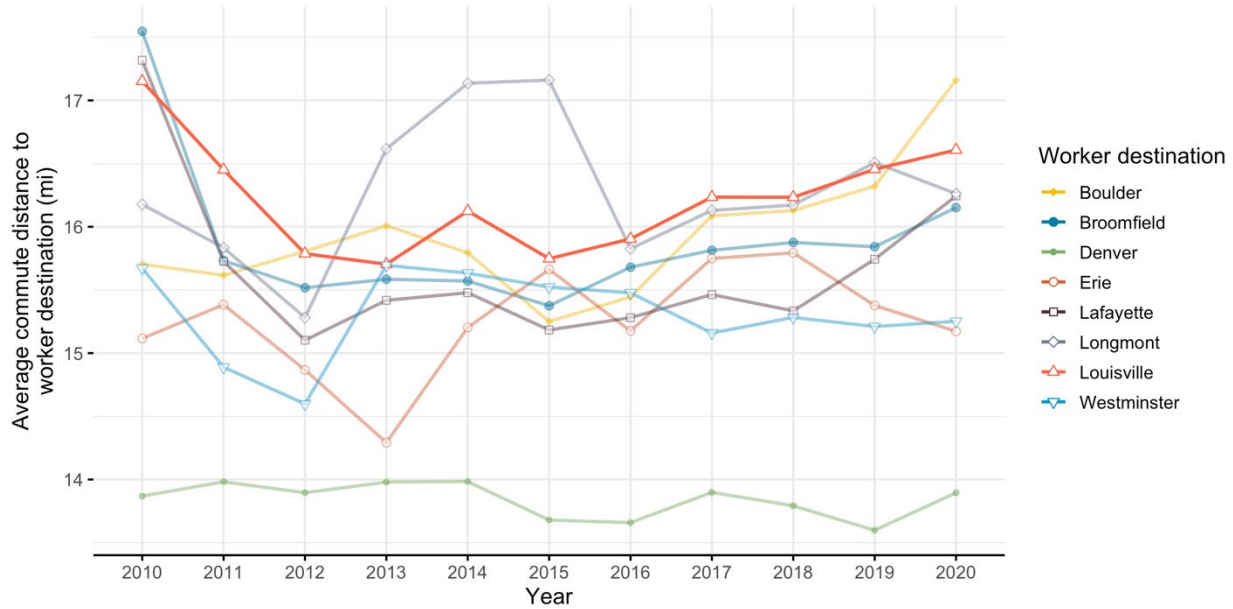


ECONorthwest also analyzed where workers are commuting to and from to get a sense of commute distances. For workers commuting into Louisville, the average commute distance was

just over 16.5 miles in 2020. Of analyzed cities, this is the second longest commute distance behind Boulder (just over 17 miles).⁸

Exhibit 34: Commute Distances, Workers Commuting to Louisville, Boulder, Denver, and Lafayette, 2010-2020

Source: LODES, 2010-2020



The presence of long commutes can indicate a lack of affordability within a city. When workers are unable to find affordable housing options near their workplace, they are forced to search for attainable housing farther away. This drives up the distance they need to travel daily, leading to longer commutes.

Long commutes can contribute to increased traffic congestion, leading to heightened fuel consumption and elevated greenhouse gas emissions. The constant flow of vehicles on congested roads can result in higher pollution levels and a greater carbon footprint. By reducing commute distances and providing attainable housing options near city centers, cities can effectively limit the need for extensive commuting, thus mitigating traffic congestion, reducing fuel consumption, and minimizing greenhouse gas emissions.

⁸ Commute distances shown are one-way. Commute *times* (time spent driving) can be difficult to accurately estimate because estimates are often based on local speed limits, which do not adequately capture variables like traffic congestion. Additionally, traffic congestion varies greatly by many variables as well like the time of year or time of day among other factors can greatly affect travel times and are difficult to pinpoint.

3. Housing Characteristics

This section provides an overview of housing trends in Louisville relative to Boulder County and other comparison geographies to better understand local market conditions and their implications. This section includes:

- An overview of existing housing stock, including total housing units, housing unit mix, vacancy rates, and affordable housing development.
- Residential development trends from City permit data.
- Housing market trends, including home sale and rental prices.
- Housing affordability trends, including financial attainability and cost burdening rates for renters and homeowners.

Existing Housing Stock

Key findings include:

- With the exception of Boulder, the majority of housing in Louisville and comparison geographies is single-family detached housing. However, the housing stock has become more diverse since 2011 with an increased in multifamily housing units.
- The majority of Louisville homeowners live in single-family detached units, while the majority of renters live in multifamily housing.
- From 2011 to 2021, the share of units labeled vacant due to being “for rent” increased by 58%, which could indicate that available rental stock is not attainable or appropriately sized for renter households in the area. The share of vacant units labeled as being vacant “for sale” dropped from 15% to zero, likely a reflection of a constrained housing market as median homeowner incomes increased over the time period.

Total Housing Units

As of 2021, Louisville had 8,665 housing units, representing just over 6% of total housing units in the County. Of comparison cities, Boulder has the highest number of housing units, representing roughly 33% of housing units in the County.

Exhibit 35: Total Housing Units, Louisville and Comparison Geographies, 2021

Source: ACS 5-Year Data Tables, 2017-2021

4,790 Superior	8,665 Louisville	10,085 Erie	12,944 Lafayette	40,908 Longmont	45,304 Boulder	139,302 Boulder County
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Housing Unit Mix

As shown in Exhibit 36, the majority of housing in Louisville (67%) is detached single-family, the second highest share among comparison geographies, behind Erie (89%). Just above 20% of Louisville housing units are in a multifamily building with five or more units. Of comparison geographies, Erie has the lowest share of multifamily housing (1%) and Boulder has the highest (43%), likely due to the high concentration of students. Of remaining Louisville housing units, 9% are considered “plex housing”, referring to single family attached units up to fourplexes, and the remainder (2%) of housing units are mobile homes, manufactured housing, or “other” types of units. Of comparison geographies, Lafayette has the highest share of both plex housing units (22%), and of “mobile home or other” housing units (5%).

Exhibit 36: Housing Mix, Louisville and Comparison Geographies, 2021

Source: ACS 5-Year Data Tables, 2017-2021

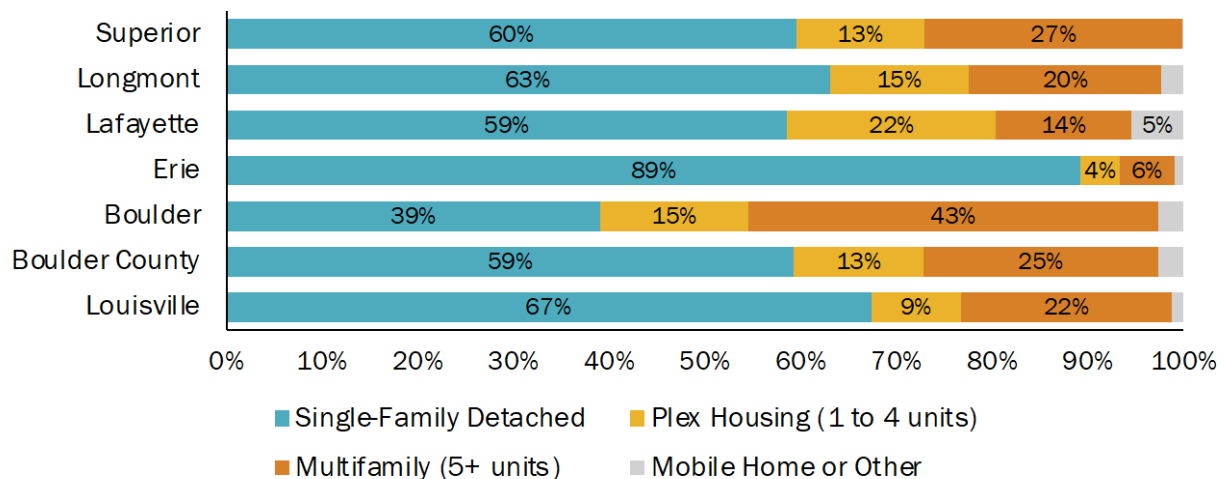


Exhibit 37 shows the change in housing mix distribution for the housing stock in Louisville and Boulder County. Between 2011 and 2021, both jurisdictions saw increases in the share of multifamily housing (from 18% to 22% in Louisville, and 22% to 25% in Boulder County), corresponding with a similar decrease in the share of single-detached units.

Exhibit 37: Change in Housing Mix, Louisville and Boulder County, 2011-2021

Source: ACS 5-Year Data Tables, 2007-2011, 2017-2021

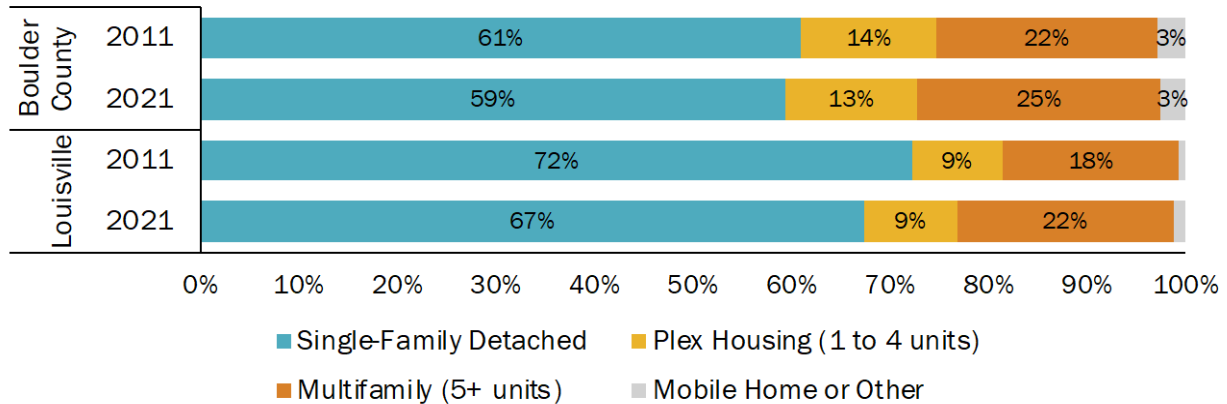


Exhibit 38 shows the nominal change in the number of each type of housing unit in Louisville over the time period. Multifamily housing added the greatest number of units, adding an additional 509 units, an increase of 37%.

Exhibit 38: Change in Housing Mix, Louisville, 2011-2021

Source: ACS 5-Year Data Tables, 2007-2011, 2017-2021

	2011	2021	# Change	% Change
Single-Family Detached	5,614	5,833	219	4%
Plex Housing (1 to 4 units)	712	820	108	15%
Multifamily (5+ units)	1,394	1,903	509	37%
Mobile Home or Other	53	109	56	106%

Housing Tenure by Unit Type

Exhibit 39 provides a breakdown of housing tenure based on housing type in both Louisville and the County. Overall, the distribution of housing types in Louisville is similar to that of the County, with a smaller proportion of renters and homeowners living in plex housing. In Louisville, the majority of homeowners (88%) reside in single-family detached housing, while the majority of renters (57%) live in multifamily housing. Around 28% of renters in Louisville live in single-family units, which could indicate that renters who might otherwise purchase a single-family home (such as family renters) are unable to afford to do so. Additionally, only 7% of homeowners in Louisville live in plex housing, suggesting an opportunity to expand these types of housing to provide more affordable homeownership options in the city.

Exhibit 39: Housing Tenure by Housing Type, Louisville and Boulder County, 2021

Source: ACS 5-Year Data Tables, 2017-2021

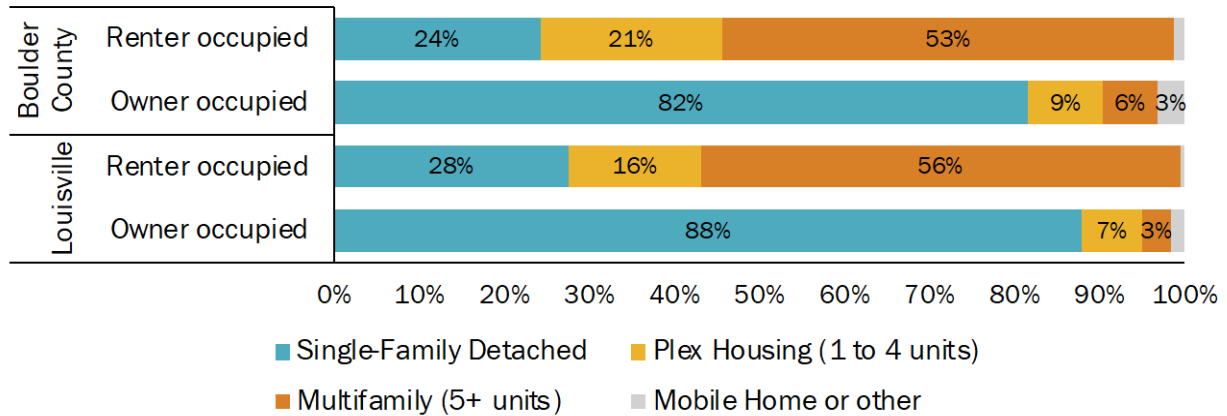
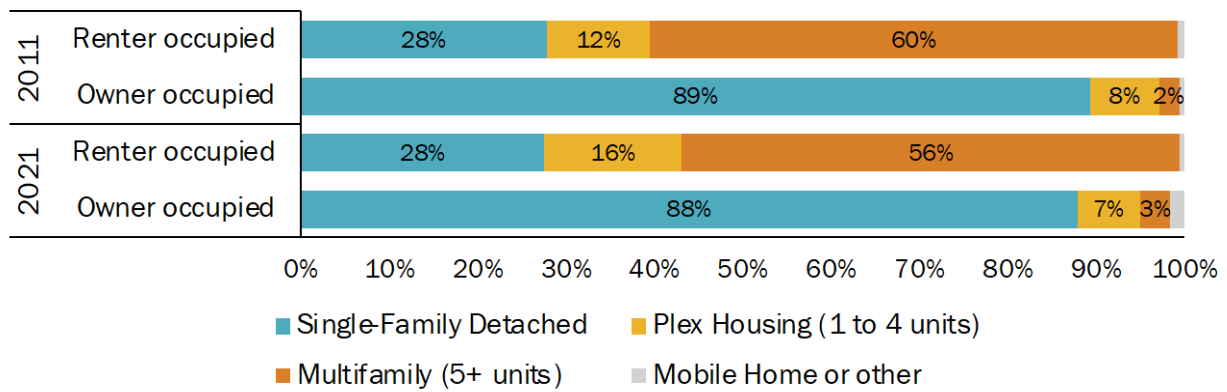


Exhibit 40 shows the change in household tenure by unit type for Louisville from 2011 to 2021. Tenure remained relatively consistent, with a slight increase (4%) in renters living in plex housing, matched by a similar decrease in renters living in multifamily housing.

Exhibit 40: Change in Household Tenure by Unit Type, Louisville, 2011-2021

Source: ACS 5-Year Data Tables, 2007-2011, 2017-2021

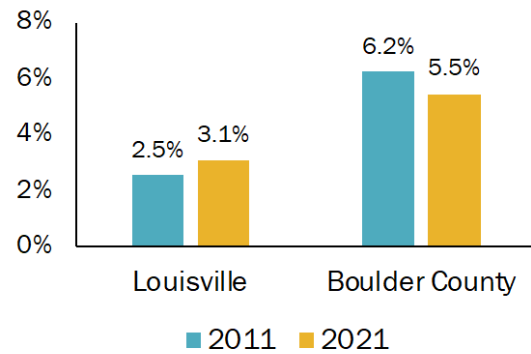


Vacancy Rates

The Census defines vacancy as "unoccupied housing units considered vacant". Vacancy status is determined by how the unit would likely be occupied, e.g., "for rent, for sale, or for seasonal use only." Vacancy rates are cyclical and represent the lag between demand and the market's response to demand for additional dwelling units. Vacancy rates for rental and multifamily units are typically higher than those for owner-occupied and single-family dwelling units. As of 2021, Louisville had 265 vacant housing units, representing 3.1% of the City's total housing stock.

Exhibit 41: Vacancy Rates, Louisville and Boulder County, 2011-2021

Source: ACS 5-Year Data Tables, 2007-2011, 2017-2021



From 2011 to 2021, the share of units labeled vacant due to being "for rent" increased by 58%. High vacancy rates for rental units could indicate that available rental stock is not attainable for renter households in the area; it could also be mismatched in other ways, such as not being large enough for growing renter households. Over the same period, the share of vacant units labeled as being vacant "for sale" dropped from 15% to zero, likely a reflection of a constrained housing market as median homeowner incomes increased over the time period.

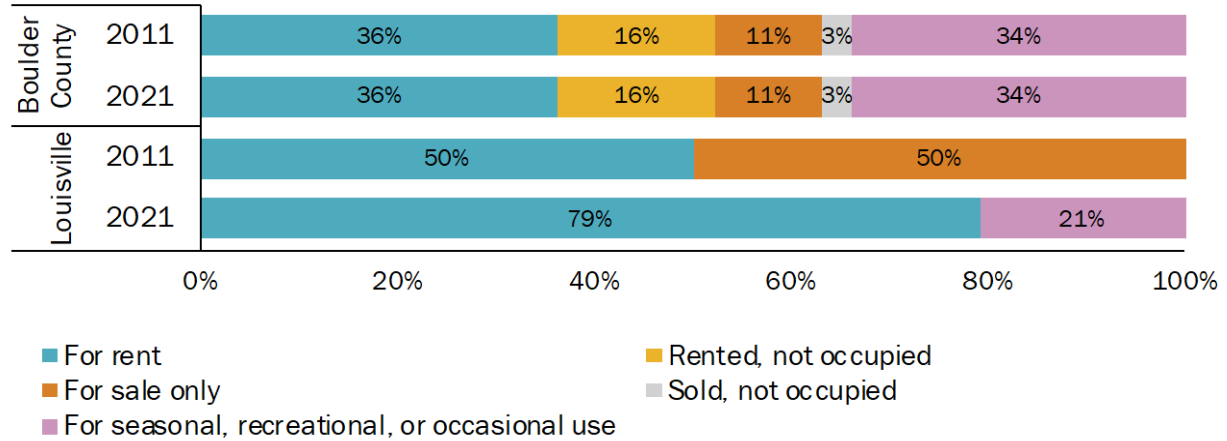
In 2021, of the vacant units reported, 19% of them were due to seasonal, recreational, or occasional use. While this data point is not comprehensive for understanding the intensity of short-term rentals or second and vacation homes, it can be used as an indicator for their presence in Louisville. Please note that while there were no units reported vacant for this reason in 2011, this is likely due to limited data availability rather than a reflection of the housing stock. Several smaller jurisdictions in the area (including Erie and Superior) reported zero vacant seasonal housing units until 2013, after which the share has remained relatively consistent.

Over the same time period, the share of vacant units labeled as "other vacant" in ACS data dropped by 63%. However, the Census changed how it collected its vacancy by reason data in 2012.⁹ Notably, it expanded its "other vacant" answer options in order to gather more detailed information, so it is possible that units marked "other vacant" in 2011 would have been classified differently in following years. For this reason, we have calculated the distribution of vacancy by reason in Exhibit 42 below excluding "other vacant" units.

⁹ <https://www.census.gov/housing/hvs/files/qtr113/PAA-poster.pdf>

Exhibit 42: Vacant Units by Reason (Excluding “Other Vacant”), Louisville and Boulder County, 2011-2021

Source: ACS 5-Year Data Tables, 2007-2011, 2017-2021



Income Restricted Housing Stock

An important component of any community’s housing inventory is the regulated affordable housing stock that is affordable to households earning lower incomes. Regulated affordable housing often has public funding that restricts the maximum incomes of the tenants or restricts the rents that can be charged to ensure that the housing is serving low-income households. This housing is sometimes referred to as government-assisted housing referencing the public funds for the property. These restrictions vary by the type of funding and the affordability level of the property, and typically have a limited duration, in which the property is affordable for a specified period of time. Louisville has 346 affordable units across several properties.

Exhibit 43: Affordable Housing Units, Louisville, 2023

Source: City of Louisville

Property Name	Affordable Units	Population Served	Affordability	Primary Funding Source
Acme Place	4		N/A	BCHA
Hillside Square	13		N/A	HUD PBV
Kestrel Mixed Age	129	Seniors	50% to 60% AMI	Tax Credit
Kestrel Senior Building	71	Seniors	50% to 60% AMI	Tax Credit
Lilac Place	12		N/A	BCHA
Lydia Morgan Senior Housing	30	Seniors	40% to 50% AMI	Tax Credit
Regal Court I	30		N/A	BCHA
Regal Court II	10		N/A	BCHA
Regal Square	30	Seniors	N/A	HUD MF
Sunnyside Place	17	Families	40% to 50% AMI	Tax Credit

Residential Development Trends

This section focuses on understanding trends in residential development over the last decade or so, using ACS data to look at the change in number of housing units compared to other geographies and city permit data to understand trends in the type of housing units developed.

Key findings include:

- Louisville is one of the slower growing geographies in the county, with an 11% growth of housing units from 2011 to 2021.
- The majority (70%) of housing permits issued in recent years have been for single family housing, primarily focused on rebuilding after the 2021 Marshall Fire.
- Residential development in Louisville declined substantially between 2018-2021. The sharp increase in units observed between 2022-2023 is almost entirely due to the permitted of replacement units from the Marshall Fire.

Exhibit 44 shows the change in total housing units from 2011 to 2021. According to ACS data, Louisville experienced similar rate of growth as the County overall, increasing its housing stock by about 11% over the ten-year period. While all comparison cities saw an increase in the total number of housing units over the same time period, Erie experienced the most growth, with a 67% increase in housing units. Boulder and Superior saw the least amount of growth, at just a 4% increase each. Given the increase in the number of high-income households over the time period, the limited amount of new housing is likely also contributing to high housing costs as wealthier households are able to outbid on limited stock.

Exhibit 44: Change in Total Housing Units, Louisville and Comparison Geographies, 2011-2021

Source: ACS 5-Year Data Tables, 2007-2011, 2017-2021

	2011	2021	# Change	% Change
Erie	6,049	10,085	4,036	67%
Lafayette	10,193	12,944	2,751	27%
Longmont	34,477	40,908	6,431	19%
Louisville	7,773	8,665	892	11%
Boulder County	126,444	139,302	12,858	10%
Boulder	43,631	45,304	1,673	4%
Superior	4,597	4,790	193	4%

ACS data is survey based and tends to lag in time, so to supplement housing development trends, ECONorthwest examined the City’s building permit data from 2016 to 2023.¹⁰

¹⁰ City permit data collection changed in 2015, so we have only examined 2016-2023.

From 2015 to 2023, Louisville issued 488 residential building permits, of which 207 (42%) have been issued a Certificate of Occupancy.¹¹ In total, the City issued 328 permits (70% of total permits) for single-family detached homes, 108 permits (16%) for single-family attached housing (townhomes and plex development), and 31 permits (4%) for multifamily housing. Of permits *issued* from 2015 to 2023, 250 (54%) were permits for Marshall Fire recovery, for which all permits were for single-family detached homes.

Exhibit 45: Louisville Permit Data by Housing Type and Stage of Completion, Louisville, August 2015 - May 2023

Source: City of Louisville

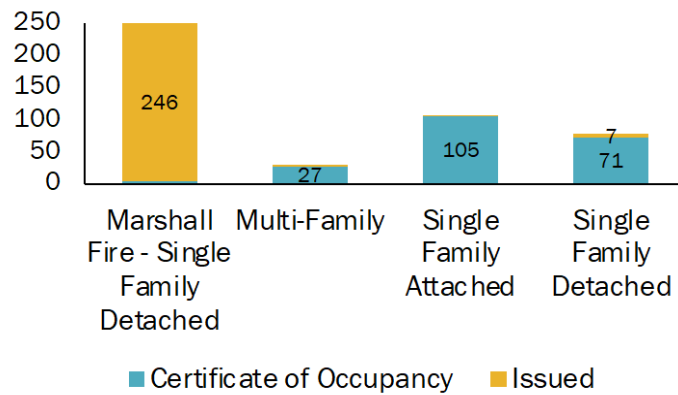


Exhibit 46: Louisville Annual Residential Permit Data by, Louisville, 2016 - May 2023

Source: City of Louisville

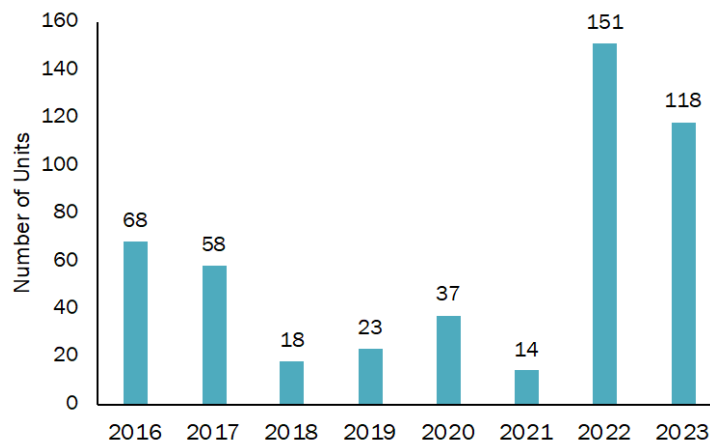


Exhibit 47 shows the total amount of residential units permitted each year between 2016 and May 2023.

Residential development in Louisville began to decline substantially between 2018-2021. The sharp increase in units between 2022-2023 is almost entirely due to the permitted of replacement units from the Marshall Fire. 96% of units permitted between 2022-2023 were Marshall Fire - Single Family Detached units.

Housing Market Trends

Housing market cost data can provide insights into the attainability of existing housing stock in a city. Key findings include:

- Jurisdictions across Boulder County have experienced significant home price increases in recent years. Louisville has the second highest average home sale price among comparison geographies as well as the second highest rate of home sale price increase.
- Louisville also has the second highest rate of rent increases over the time period, and the third highest rent rates of comparison geographies.

¹¹ Certificates of Occupancy are granted for commercial, industrial, and multifamily projects. Occupancy is granted (via a completed inspection card) for single family and duplex development.

Ownership Housing

As of 2023, Louisville had an average home sales price of \$831,000, second highest behind Boulder. The average home price in Louisville is about \$150,000 higher than the County overall.

Exhibit 47: Average Home Sales Price, Louisville and Comparison Geographies, 2023

Source: Redfin

\$550K Longmont	\$580K Lafayette	\$681K Boulder County	685K Erie	\$754K Superior	\$831K Louisville	\$912K Boulder
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While home sales prices rose dramatically across all comparison jurisdictions in Boulder County from 2012 to 2023, Louisville experienced the second highest rate of increase behind Longmont.¹² Over the time period, the average home price in Louisville increased by about \$473,000, or 132%.

Exhibit 48: Change in Average Home Sales Price, Louisville and Comparison Geographies, 2012-2023

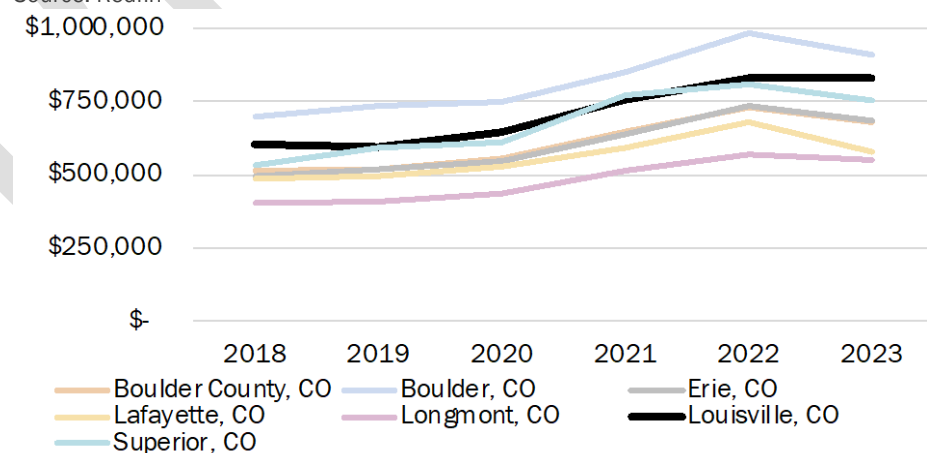
Source: Redfin

	2012	2023	\$ Change	% Change
Longmont	\$226,000	\$550,000	\$324,000	143%
Louisville	\$358,000	\$831,000	\$473,000	132%
Boulder	\$420,000	\$912,000	\$492,000	117%
Erie	\$315,000	\$685,000	\$370,000	117%
Boulder County	\$314,000	\$681,000	\$367,000	110%
Lafayette	\$281,000	\$580,000	\$299,000	107%
Superior	\$409,000	\$754,000	\$387,000	106%

While home prices in all other jurisdictions dropped from 2022 to 2023, Louisville home prices continued to grow, indicating a strong demand relative to other areas in the region.

Exhibit 49: Average Home Sales Price, Louisville and Comparison Geographies, 2018-2023

Source: Redfin



¹² Redfin began collecting housing data in 2012.

Rental Housing

According to ACS data, the median rent in Louisville was \$1,831 in 2021, around \$150 higher than Boulder County overall. Of comparison geographies, Longmont has the least expensive median rents, which may reflect its more remote position in the county. Erie has the most expensive rents in the County, as well as the lowest amount of rental housing stock.

Exhibit 50: Median Rents, Louisville and Comparison Geographies, 2021

Source: ACS 5-Year Data Tables, 2017-2021

\$1,538 Longmont	\$1,694 Boulder County	\$1,711 Boulder	\$1,733 Lafayette	\$1,831 Louisville	\$2,162 Superior	\$2,564 Erie
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Because rents can often increase faster than ACS data is reported, we typically prefer to include an analysis of local rents from multiple data sources. According to CoStar data, the average *multifamily* unit rent in Louisville was \$1,715, slightly lower than reported by ACS data.¹³ As of 2023, CoStar reported the average rents in Louisville as \$1,961, just slightly higher than the County as a whole. Unlike home sales price trends (in which Boulder was the most expensive city), rent trends for comparison geographies more closely reflect median income trends for the respective geographies.

Exhibit 51: Average Multifamily Rents, Louisville and Comparison Geographies, 2023

Source: CoStar

\$1,665 Longmont	\$1,867 Lafayette	\$1,917 Boulder County	\$1,961 Louisville	\$2,078 Boulder	\$2,406 Superior	\$2,442 Erie
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Like home sales prices, rent rates rose significantly across all geographies over the past decade. According to CoStar data, Louisville multifamily rents increased by \$721, or 58%, from 2012 to 2023.

Exhibit 52: Change in Average Multifamily Rents, Louisville and Comparison Geographies, 2012-2023

Source: CoStar

	2012	2023	\$ Change	% Change
Superior	\$1,507	\$2,406	\$899	60%
Louisville	\$1,240	\$1,961	\$721	58%
Longmont	\$1,107	\$1,665	\$558	50%
Boulder County	\$1,310	\$1,917	\$607	46%
Boulder	\$1,470	\$2,078	\$608	41%
Lafayette	\$1,330	\$1,867	\$537	40%

¹³ CoStar reports rents for multifamily rental units (properties with five or more units), whereas ACS includes all housing types in its median rent calculations. While 57% of Louisville renters live in multifamily housing, it is possible that differences in rent rates for single-family or plex housing is also contributing to rent data differences between the two sources.

Housing Attainability

Housing attainability examines the cost of housing relative to household incomes in the area.

Key findings include:

- At least 74% of Louisville residents would likely be unable to afford the current average home sales price, with a greater affordability gap for Louisville renters.
- While rates of household cost burden decreased from 2011 to 2021, around 41% of Louisville renters and 16% of Louisville homeowners currently spend more than 30% of household income on housing expenses. Given the dramatic increase in housing costs over the past decade, it is likely because households that were cost-burdened (especially severely cost burdened) in 2011 were eventually priced out of the area and moved to areas with a lower cost of living and higher-earning households have moved into the area.

Affordable Housing Income Limits

Aligning Housing Types with Incomes	
Household Income Level	Physical Type / Tenure of Housing (Building Focused)
100% AMI+ \$144k+	Multifamily rentals
	Multifamily ownership
	Middle housing ownership
	Single family ownership
80-100% AMI \$115k-144k	Multifamily rentals
	Multifamily ownership
	Middle housing (rent/own)
	Single family (rent/own)
50-80% AMI \$72k-115k	Multifamily (rent/own)
	Micro-unit rentals
	Middle housing (rent/own)
	Tiny homes (rent/own)
	Single family rentals
30-50% AMI \$43k-72k	Multifamily rentals
	Micro-unit rentals
	Mobile homes
0-30% AMI \$0-\$43k	Shelters
	Multifamily rentals
	Micro-unit rentals
	Mobile homes

Exhibit 53: AMI by Household Type

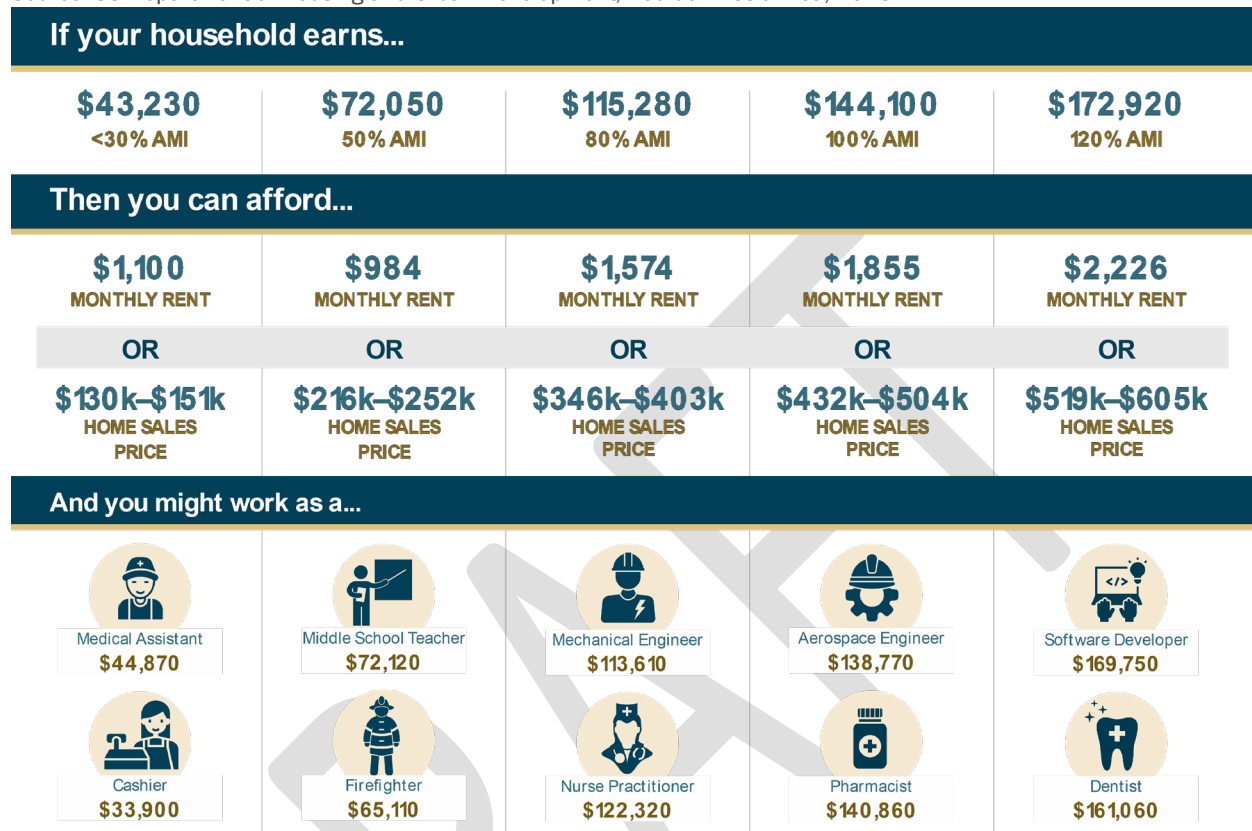
Source: ECONorthwest, Department of Housing and Urban Development

The Department of Housing and Urban Development (HUD) sets income limits each year to establish eligibility for its assisted housing programs and to define an area's Median Family Income (MFI). For these calculations, HUD includes Louisville as part of the Boulder metro area, which has a 2023 MFI of \$144,100 for a family of four. To compare this number to ACS data, 2021 Louisville median household incomes were slightly higher than the 2021 Boulder metro area MFI (\$125,124 to \$116,900). However, it is important to note that Median Household Income is not directly comparable to HUD's MFI. HUD's MFI calculation relies on underlying Census data related to family incomes, and the 100% median is set for families of four. Median *household* income is for all households – not just families – and households can have a wide range of compositions (e.g., roommates) compared to families.

Below, Exhibit 54 shows the assumptions of what households in the area can reasonably afford to pay on their housing costs without being cost-burdened, based on the 2023 Boulder metro area MFI.

Exhibit 54: Financially Attainable Housing by Median Family Income (MFI) for a Family of Four, Boulder Metro Area, 2023¹⁴

Source: US Department of Housing and Urban Development, Boulder Metro Area, 2023



A household would need to earn 145% of the MFI, or around \$209,000 to afford the average home sales price in Louisville. Only 26% of Louisville households earn more than \$200,000 annually, suggesting at least 74% of Louisville households would not be able to afford the current average home sales price. In addition, Louisville renter incomes are significantly lower than Louisville homeowner incomes (see Exhibit 28). Based on 2021 ACS data, renter median incomes would fall at around 56% of the 2023 MFI (qualifying as just above “very low income” under HUD standards), while the homeowner median income would fall at roughly 111% of the 2023 MFI, indicating that homeownership is likely significantly more out of reach for households that do not already own a home.

Cost Burdened Households

Housing costs are typically the largest portion of a household budget, and typically include mortgage or rent payment, utilities, interest, and insurance. The Department of Housing and Urban Development’s guidelines indicate that households paying more than 30 percent of their income on housing experience “cost burden” and households paying more than 50 percent of their income on housing experience “severe cost burden.” Using cost burden as an indicator is

¹⁴ Home sales prices may vary with mortgage interest rate fluctuations, any homeowner association costs, or utility fee variations.

one method of determining how well a city is meeting its community need to provide housing that is affordable to all households in a community.

Housing cost burden can put low-income households in vulnerable situations and force them to make trade-offs between housing costs and other essentials like food, medicine, or transportation. This unstable condition can also lead to rental evictions, job instability, school instability for children, and homelessness. Cost burdening for owner-occupied households is less common because mortgage lenders typically ensure that a household can pay its debt obligations before signing off on a loan.

Exhibit 55 shows rates of cost burden by tenure for Louisville. In Louisville, 25% of households are cost burdened, with 14% of households spending greater than 30% of gross income on rent and 9% spending greater than 50%. Renters are much more likely to be cost burdened, with 41% of renter households experiencing cost burden, versus 16% of homeowners.

Exhibit 55: Cost Burden, Louisville, 2021

Source: ACS 5-Year Data Tables, 2017-2021

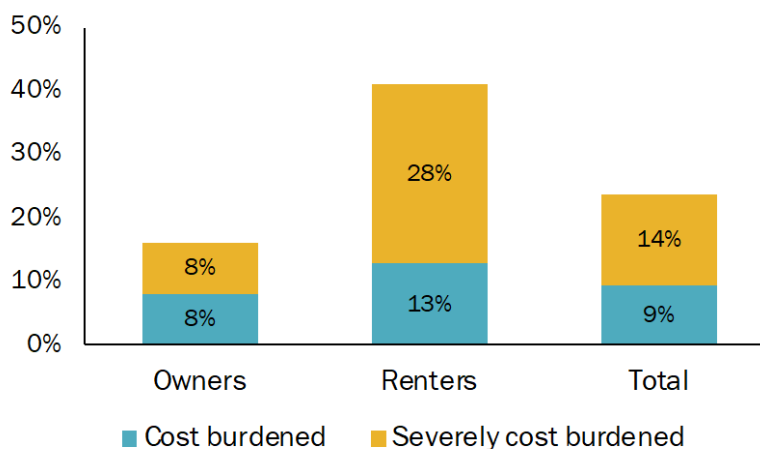


Exhibit 56 shows rates of cost burden for both Louisville and Boulder County. Louisville has slightly lower rates of cost burden compared to the County overall; in Boulder County, 57% of renters are cost burdened (versus 41% in Louisville), and 22% of homeowners are cost burdened (versus 16% of homeowners in Louisville).

Exhibit 56: Cost Burden Rates, Louisville and Boulder County, 2021

Source: ACS 5-Year Data Tables, 2017-2021

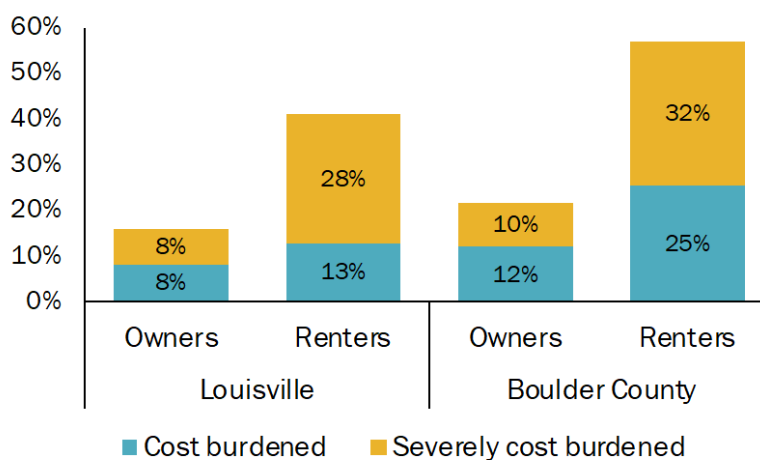
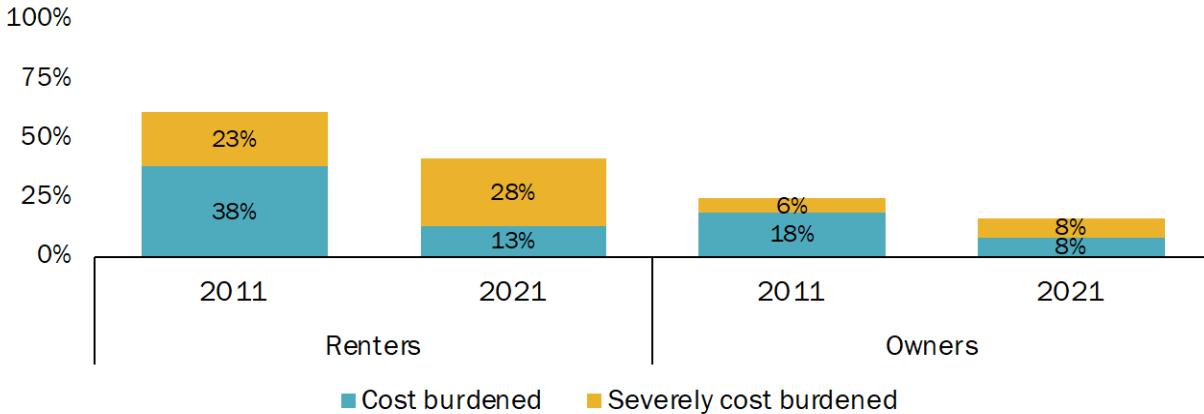


Exhibit 57 shows the change in cost burden rates in Louisville from 2011 to 2021. Rates of severe cost burden decreased significantly over the time period, with a 25% decrease for renters and a 10% decrease for homeowners. Rates of cost burden (spending greater than 30% but less than 50% of household income on rent) increased slightly, with a 5% increase for renters and a 2%

increase for homeowners. Overall, rates of cost burden decreased, from 34% to 25% of total households.

Exhibit 57: Change in Cost Burden, Louisville and Boulder County, 2011-2021

Source: ACS 5-Year Data Tables, 2007-2011, 2017-2021



However, given the dramatic increase in housing costs over the past decade, it is unlikely that the decrease in cost burden is due to an increase in housing affordability. Rather, it is much more likely that households experiencing cost burden (especially severe cost burden) in 2011 were eventually priced out of the area and moved to lower cost of living areas and higher-earning households have moved into the area.

Homelessness in Boulder County

Gathering accurate homelessness data is challenging due to several factors that contribute to its unreliability, including:

- **Transient Nature:** Homeless populations are often highly mobile, making it difficult to capture an accurate snapshot of the homeless population at any given time.
- **Lack of visibility:** Many individuals experiencing homelessness do not use official shelters or services, locating in certain places to avoid detection, further complicating data collection efforts.
- **Resource Limitations:** Conducting comprehensive homelessness counts requires significant resources, including personnel, funding, and time which can also affect the frequency of data collection.
- **Lack of Coordination:** Homelessness data collection often involves coordination between multiple agencies, local governments, and non-profit organizations. Lack of coordination can lead to incomplete or duplicated data.

These factors, individually and collectively, often result in the underreporting of the homeless population. Exhibit 58 below shows the number of people experiencing homelessness who were

entered into the Boulder County Coordinated Entry system in 2022. Of the 409 individuals entered, 11 of them were located in Louisville.

Exhibit 58: Homelessness by City, Boulder County, 2022

Source: Boulder County Coordinated Entry

City	Number of Houseless People	Percent of Total Houseless Population
Boulder	186	45.4%
Erie	1	0.2%
Lafayette	18	4.4%
Longmont	172	42.1%
Louisville	11	2.7%
Lyons	5	1.2%
Nederland	12	2.9%
Superior	3	0.7%
Other	1	0.2%
Total	409	100%

Coordinated Entry data will certainly undercount those experiencing homelessness, as those individuals reflected in the Coordinated Entry data are those that actively sought out services. The Metro Denver Homeless Initiative (MDHI) publishes the annual Point-in-Time (PIT) Count. In 2023, the count included 839 people in Boulder County experiencing homelessness on the night of January 30, 2023. Of those 839 people, 71% were sheltered and 29% were unsheltered.¹⁵

4. Marshall Fire Recovery

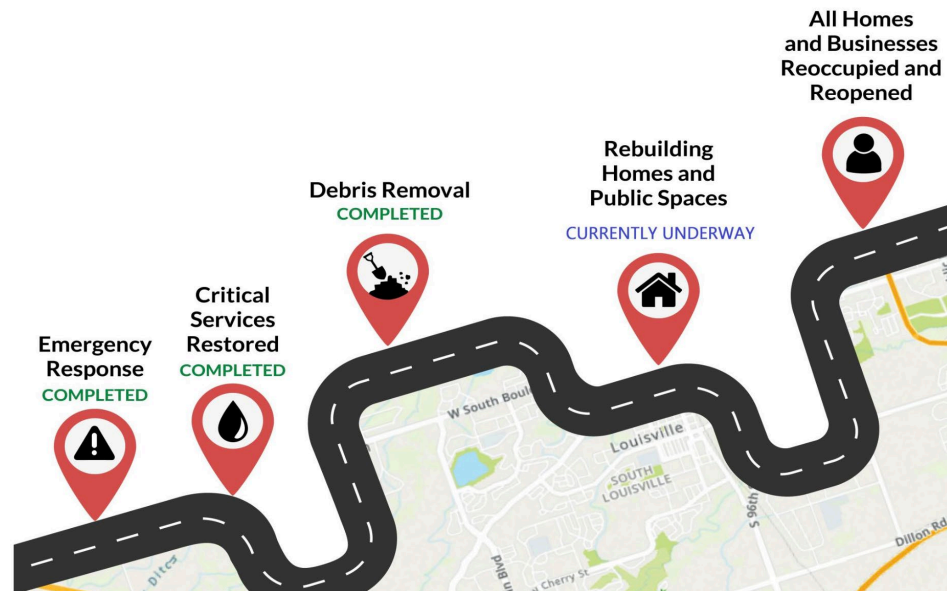
In late December 2021, the Marshall Fire destroyed 550 homes in Louisville, or roughly 6.3% of the City’s housing stock at the time. In addition to the many negative environmental, economic, and physical and mental health impacts, the loss of housing exacerbated an already constrained and expensive housing market, particularly for lower income residents.

¹⁵ MDHI discourages trending PIT data year-over-year due to the snapshot nature on a single night that can be influenced by variables such as weather, count methods, volunteer engagement, among other factors. Therefore, additional years have not been included in the HNA.

In March of 2022, the City released their Recovery Plan for coordinating the recovery response. This plan established a Recovery Roadmap, which outlined major phases for rebuilding, shown here. The Roadmap is continuously updated online on the City's [Louisville Rebuilds](https://www.louisvilleco.gov/living-in-louisville/residents/louisville-rebuilds-marshall-fire-recovery/recovery-roadmap) website.

Exhibit 59: Louisville Recovery Roadmap

Source: <https://www.louisvilleco.gov/living-in-louisville/residents/louisville-rebuilds-marshall-fire-recovery/recovery-roadmap>



As of July 2023, 281 housing rebuild permits have been issued and another 35 housing permits are under review. So far, 21 households have been able to move back into their homes.

In March 2023, Louisville and Superior sponsored a Marshall Fire Recovery Advisory Panel by the Urban Land Institute (ULI). This panel provided feedback and recommendations for rebuilding housing and climate resilience, including:

- **Affordable homeownership options:** The Panel found that new construction in Louisville and Superior is priced above what many households in the area could afford and was exacerbated by the loss of housing in the fire. Particularly for “workforce” households, first time home buyers, and seniors, many new homeownership products (especially single-family detached homes) are unattainable. The Panel found that there are opportunities to develop out more “missing middle housing” to offer more attainable homeownership opportunities, including developing deed restricted housing, subdividing existing lots, and supporting the development of accessory dwelling units. In addition, the Panel recommended cities consider implementing developer incentives for missing middle housing, purchase sites for infill housing, and offer first time homeowner financial assistance.
- **Limited rental opportunities:** The Panel found that the loss of housing further constrained an already limited rental stock in the area, leading to rental price gouging. Particularly for lower income residents, there is inadequate attainable rental stock in the areas. To address renter housing needs, the Panel recommended cities implement developer incentives for building rental housing, as well as disaster-related rental housing voucher program for displaced renters.

- **Data availability:** The Panel found there is a lack of data on the socioeconomic characteristics of the displaced neighborhoods following the fire. The Panel recommended cities consult findings from the Marshall Fire Unified Survey Team to better understand the affected residents' needs and tailor rebuilding strategies accordingly.¹⁶

Initial findings from the Marshall Fire Unified Survey Team revealed disparities in insurance coverage and rebuilding progress across income levels.¹⁷ The survey team found that underinsurance was a significant obstacle for many affected households, with only a small percentage of respondents expected insurance coverage to fully meet their rebuilding costs. The extent of expected insurance coverage correlated with income levels, with higher-income households anticipating higher payouts. This correlation was also reflected in the progress of rebuilding, as those expecting higher insurance coverage were more likely to have received building permits after one year compared to those with lower coverage expectations. This inequity can exacerbate existing inequalities during the rebuilding process, and the survey team recommends the City prioritize programs that offer rebuilding assistance to households with fewer resources.

¹⁶ This survey effort is being led by a Colorado-based team of researchers based at the University of Colorado's Denver campuses. After the fire, this group of researchers came together out of a shared interest in learning from this event and its aftermath. Researchers around the country were interested in conducting a household survey in the fire-affected communities, so the Marshall Fire Unified Survey Research Team was convened to create one combined survey. The survey is ongoing but has released some initial findings (as of June 2023).

¹⁷ <https://www.urban.org/urban-wire/after-marshall-fire-households-fewer-financial-resources-are-falling-behind>

5. Housing Demand and Future Needs

The following section details ECONorthwest's calculations of housing need, underproduction, and affordability for Louisville.

Population Forecast Assumption

As documented in the Community Profile of the HNA, local population forecasts are only available at the county-level. In order to forecast future housing needs, an understanding or assumption of how the city *could* grow is needed to establish a baseline projection.

ECONorthwest developed a population forecast for Louisville based on the Boulder County's population forecast from the Colorado Department of Local Affairs of 389,233 residents by 2047. The population forecast provided by ECONorthwest assumes that Louisville will maintain its current share of Boulder County's total population (6.3%), and would therefore increase its population to about 24,614 residents by 2047. This would mean the city would add another 4,115 residents to its 2023 population (see Exhibit 3).

Future Housing Needs

A key part of the HNA is to gain an understanding about the extent of total housing needed in Louisville and the quantity of new housing needed for different income levels over the next several decades. A significant challenge facing Louisville is to produce enough new housing units to accommodate potential population growth and to provide more affordable housing options that match the needs of current and future residents. ECONorthwest developed a method to help quantify existing and future housing needs for the next two decades that relies on the best available data provided by DOLA, the U.S. Department of Housing and Urban Development (HUD), and the U.S. Census Bureau (including PUMS data).

The method focuses on estimating housing needs based on future housing needed by 2047 and current needs based on housing underproduction.¹⁸ The inclusion of current housing underproduction helps to ensure housing needs targets address current unmet housing needs not provided for in the existing housing inventory.

Total Housing Needed by 2047

The following analysis estimates how much housing is needed based on a method combining current housing underproduction analysis with future housing needs analysis.

¹⁸ DOLA's latest county-level population forecast is for 2047.

Future Housing Need

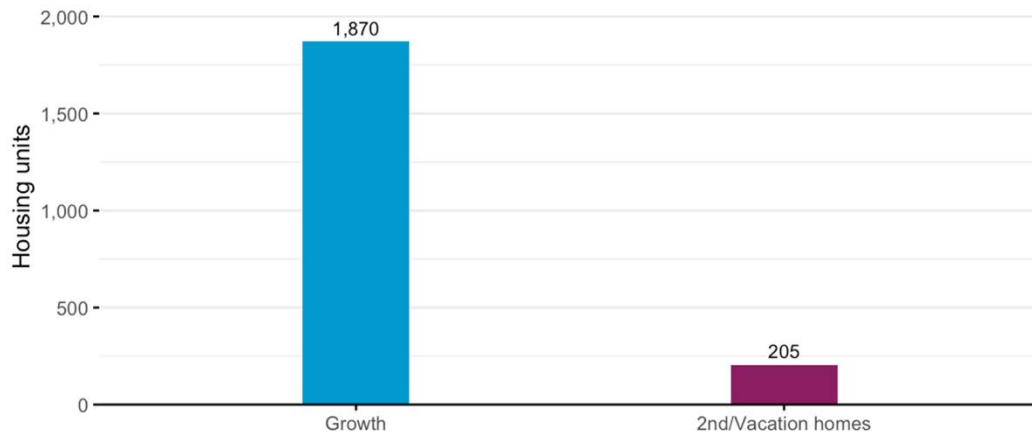
First, ECO identified the baseline number of future housing units needed by 2047. This estimate relies on the population forecast provided by ECO and discussed above. The estimate assumes a 2047 population forecast of 24,614, adding approximately 4,115 new people to Louisville by 2047. The quantity of future housing needed was estimated based on the following parameters:

- Total added population: 4,115 new people (based on the *assumed* population forecast for 2047).
- DOLA's household size estimate for Louisville is around 2.4 persons per household (slightly lower than ACS estimates), translates into approximately 1,700 additional households.
- This total was multiplied by a factor of 1.1 to bring the estimate of total housing needed by 2047 to 1,870 housing units needed. As note, this method uses a ratio of 1.1 housing units per one household since healthy housing markets allow for a reasonable level of housing vacancy and absorption and second/vacation homes.
- According to 5-year ACS data, between 2010 and 2020, the total number of second/vacation homes in Louisville increased by 125 (either through conversion or new construction), while 1,038 total housing units were added to the city.¹⁹ The ratio of second/vacation homes added to total housing units added over time (125 divided by 1,038) comes to 0.12. This ratio of was then multiplied by the number of expected households, arriving at 205 housing units expected to be lost to second/vacation homes. When combined with the previous growth-based needed housing units, this brings the total to 2,075 new homes needed by 2047.

¹⁹ Assumes 2010 and 2020 DOLA estimates for housing units rather than ACS housing units due to inaccuracies found in the 2020 Census.

Exhibit 60: Future Housing Need + 2nd/Vacation Homes, Louisville, 2047

Source: DOLA 2047 Boulder County Population, ACS 5-year 2017-2021, ECONorthwest



Housing Underproduction

ECO then determined the extent of current housing underproduction in Louisville. Underproduction was quantified based on the difference between the existing housing stock, minus existing second/vacation homes (U.S. Census ACS data and DOLA housing unit estimates) and 1.1 times the current number of households. This method uses a ratio of 1.1 housing units per one household since healthy housing markets allow for a reasonable level of housing vacancy and absorption and second/vacation homes.²⁰ Based on ECONorthwest's method, Louisville would need approximately 409 additional new housing units to address current housing underproduction.

Total Housing Need

Combining the current housing underproduction (409 housing units) with the future housing units needed brings the total to 2,483 new housing units needed by 2047 (see the exhibits below for more detail). On an annual basis this means an average of 96 housing units should be built per year.

Exhibit 61. Illustration of Housing Needs Calculation

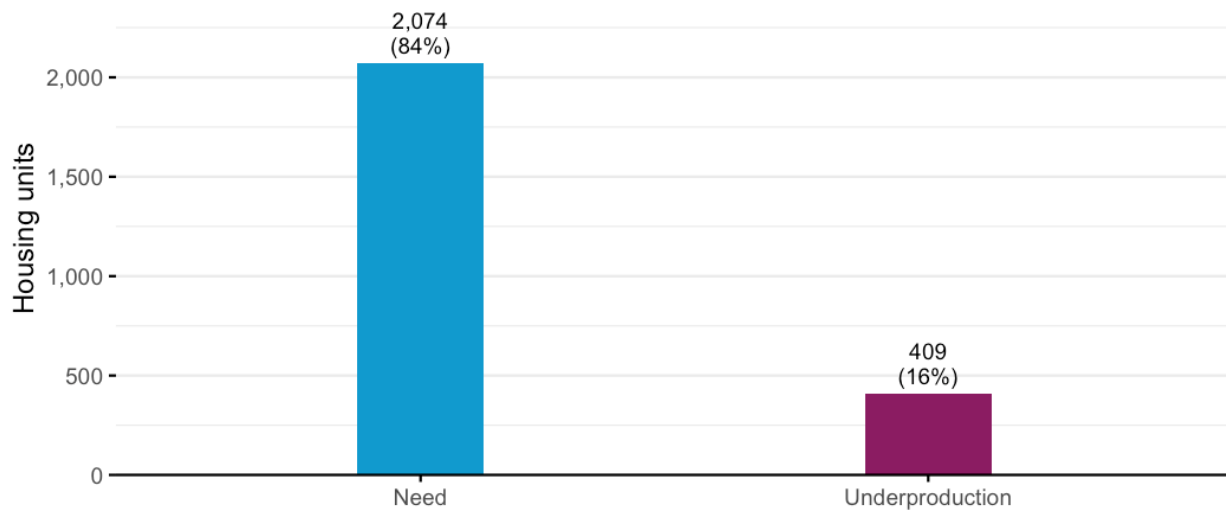
Sources: ECONorthwest.

²⁰ The ratio of 1.1 housing units to households is computed from the US Census estimate for the entire United States in 2019. The analysis uses 2019 as a reference year to avoid the unique nature of COVID-19 on housing production and household formation.



Exhibit 62: Future Housing Need + 2nd/Vacation Homes + Underproduction, Louisville, 2047

Source: DOLA 2047 Boulder County Population, ACS 5-year 2017-2021, ECONorthwest



The Housing Strategy will need to consider how the city can meet the total number of housing units that the assumed population growth with demand. Beyond that, prioritizing housing development can create more opportunities to support the city’s workforce by meeting the demand created by employment growth, offer more stability for lower-income residents through affordable housing, meet sustainability and EDI goals (documented in the following chapter), generate a diverse range of households that can support local businesses and facilitate economic development, reduce commute times and even ease traffic congestion.

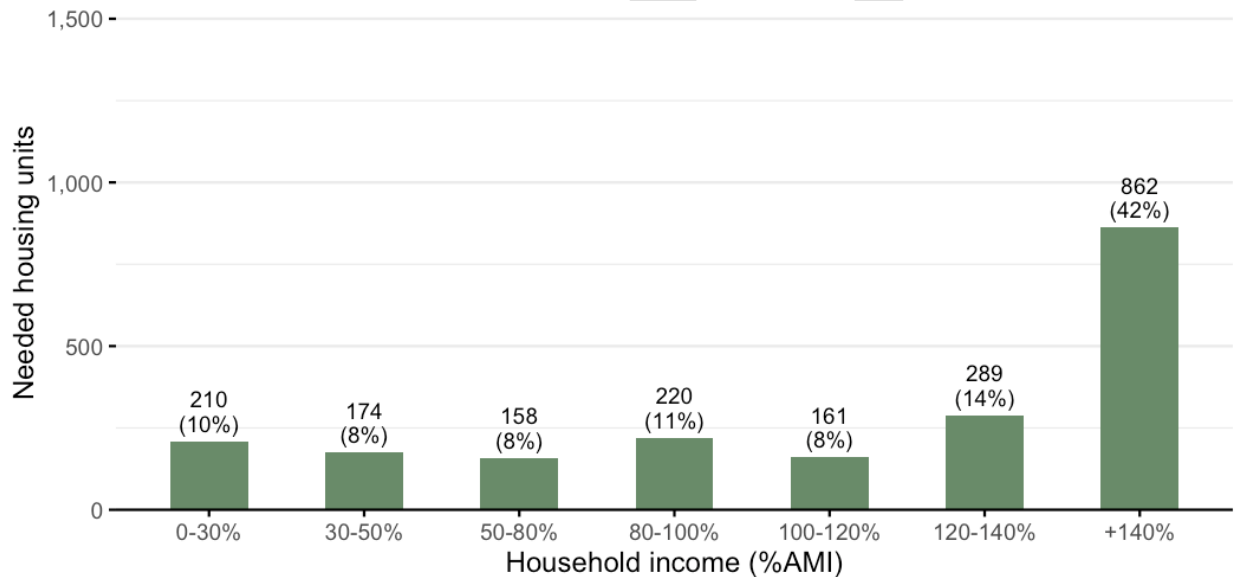
Housing Need by Income

While understanding the total number of housing needs required to meet the City’s population forecast is an important step in planning for the future, it’s also important to understand how the housing units should be distributed among income earners to ensure there are enough units attainable for each household. The housing need projections by income brackets shown in the exhibit below are derived using the most recent distribution of households by percent of AMI in Louisville. The analysis then accounts for current and future household sizes at the city level to better understand nuances of how housing need by income can shift over time as household sizes change and subsequent changes to housing affordability.

Exhibit 63 shows Louisville’s housing needs forecast by income, representing the number of housing units the city should plan to accommodate to meet the needs of each income group. Because forecasting incomes at the household level over time is challenging, this data evaluates housing need assuming current income distributions remain constant. The income breakdown shown below reflects a continued imbalance across income segments in Louisville. However, the forecast housing need by income category is likely to vary depending on future policy choices. If cities do not take meaningful action to increase housing production, and affordability worsens due to demand from higher-income households outpacing supply of total housing units, many low-income households will face displacement and the forecasted need for lower income households would likely be lower. The ultimate income distribution in 2047 will be the result of regional housing trends and policy decisions made at the local level.

Exhibit 63: Assumed Housing Need by Income Distribution, Louisville, 2047

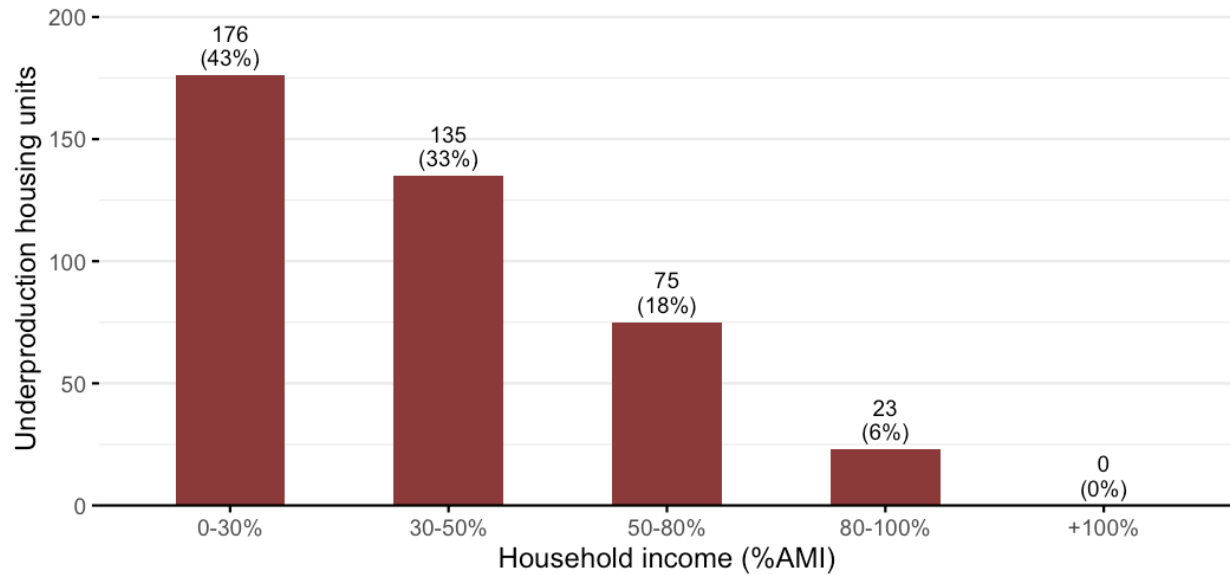
Source: DOLA 2047 Boulder County Population, ACS 5-year 2017-2021, CHAS 2015-2019, ECONorthwest



We then used a similar methodology seen in Exhibit 63 to combine income data and underproduction units to calculate underproduced units by income group to get a sense of what type of housing is needed in Louisville. For these units, the majority are needed for households earning less than 50% of the Area Median Income.

Exhibit 64: Louisville Estimated Underproduction Distributed by Income by 2047

Source: DOLA 2047 Boulder County Population, ACS 5-year 2017-2021, CHAS 2015-2019, ECONorthwest

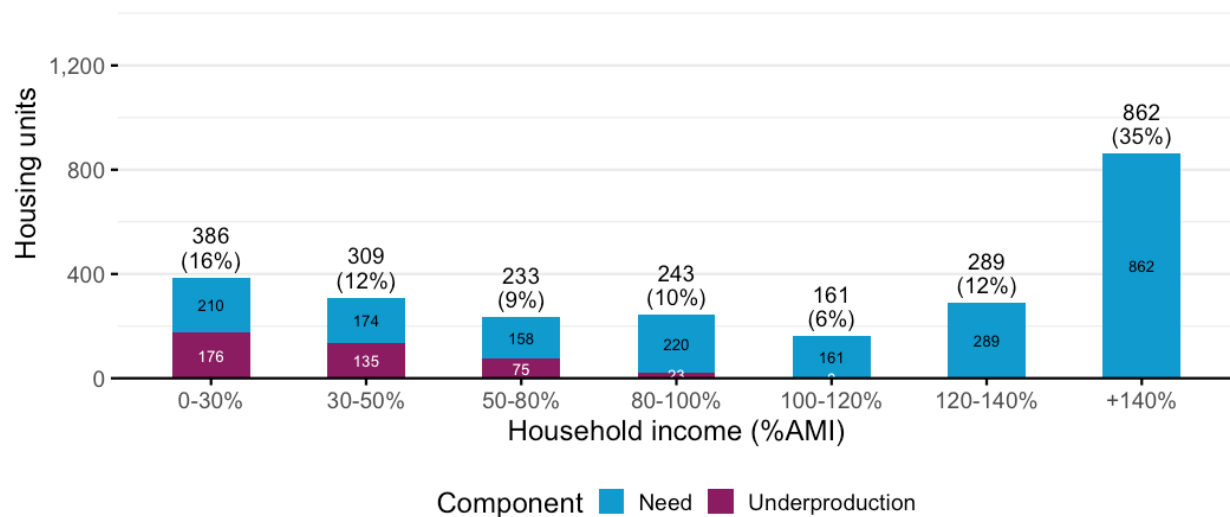


Source: ACS 5-year 2016-2020, CHAS 2015-2019

Exhibit 65 combines the results of calculated future housing needs and underproduction in Louisville. In total, Louisville will need to plan for 2,483 new homes by 2047 to meet its current and future housing needs. Given that the City is embarking on a comprehensive plan update that will have a 10-year planning horizon, the city will need to specifically plan for an additional 960 housing units over a 10-year period in order to stay on track with the projected 25-year demand assumption.

Exhibit 65: Total Units Needed by 2047, Louisville

Source: DOLA 2047 Boulder County Population, ACS 5-year 2017-2021, CHAS 2015-2019, ECONorthwest



6. Summary of Existing Housing Policies

Recognizing the guidance offered by relevant county and city plans within Louisville’s planning context helps set the stage for the Housing Strategy and future policy development. A summary of the city’s existing documentation on housing issues and policies is provided in this section. It includes a review of the following county and city plans:

- Comprehensive Plan
- Transportation Master Plan
- Preservation Master Plan
- Downtown Framework Plan
- Louisville EDI Task Force Final Report
- Boulder County Regional Housing Strategy
- Sustainability Action Plan
- Resolution 25, Series 2019: A Resolution Setting Clean Energy and Carbon Emission Reduction Goals

2013 Comprehensive Plan

Louisville is preparing to update its 2013 Comprehensive Plan and the Housing Strategy will play an important role in establishing a foundation for the city’s approach to housing during the update. However, the 2013 Comprehensive Plan provides a framework for housing policy that is still very much relevant today and reverberates much of what is document in the HNA and reflected in conversations during community outreach.

- **Planning Context.** The Comprehensive Plan’s Planning Context documents how the city’s residential housing market is constrained by a scarcity of developable land, largely due to existing zoning and development regulations for both greenfield and infill opportunities. It notes that the market assessment in the comprehensive plan indicates there is significant demand for residential units in Louisville, which has continued to grow since 2013 as documented in the HNA. It suggests that opening up additional areas for residential development, either through rezoning, or revised development regulations, would likely result in additional residential development.
- **Vision Statement and Core Community Values.** Calls on the city to accommodate the needs of all individuals in all stages of life through parks, trails, and roadway design, City services and regulations to ensure they provide an environment which accommodates individual mobility needs, quality of life goals, and housing options.

Comprehensive Plan Policies Related to Housing

The comprehensive plan outlines explicit policies related to housing in Louisville, which are documented throughout the plan. The most relevant policies are included in the table below.

Overarching Theme	Principle Policy Related to Housing	Specific Policies
<p>Neighborhoods and Housing (NH). The Comprehensive Plan recommends creating plans for each neighborhood and initiating a housing policy conversation in the City to aid in addressing these and other issues.</p>	<p>NH-3. Neighborhood Plans shall be compatible with this Comprehensive Plan and other adopted goals and policies for the City.</p>	<p>Policy NH-3.4: Diverse housing opportunities shall be available for residents of varying income levels.</p>
	<p>NH-4. The character and identity of existing residential neighborhoods should be maintained while allowing for evolution and reinvestment.</p>	<p>Policy NH-4.7: Housing should support vibrant retail and commercial centers that serve local residents</p>
	<p>NH-5. There should be a mix of housing types and pricing to meet changing economic, social, and multi-generational needs of those who reside, and would like to reside, in Louisville.</p>	<p>Policy NH-5.1: Housing should meet the needs of seniors, empty-nesters, disabled, renters, first-time homebuyers and all others by ensuring a variety of housing types, prices, and styles are created and maintained.</p> <p>Policy NH-5.2: The City should continue to work with Boulder County Housing Authority and others to ensure an adequate supply of affordable housing is available in Louisville</p> <p>Policy NH-5.3: Higher density housing should be located primarily in the centers and corridors of the Framework.</p> <p>Policy NH-5.4: Potential measures to increase housing type and price diversity should be evaluated, including allowing accessory dwelling units in established neighborhoods only if the essential character of the neighborhood is can be preserved.</p> <p>Policy NH-5.6: New housing should address defined gaps in the housing market that exist today and into the future.</p> <p>Policy NH-5.7: The City should define standards for low income and affordable housing units, and consider reducing or waiving building permit and impact fees for all qualifying projects.</p>

	<p>NH-6. The City should define City-wide goals for affordable and low-income housing through a public process.</p>	<p>Policy NH-6.1: The City should determine to what extent it would like to allow, encourage, or incentivize affordable and low-income housing</p> <p>Policy NH-6.2: The City should develop specific and achievable actions to meet the defined goals.</p>
<p>Economic Development (ED) and Fiscal Health (FH). Notes the key role residential development plays in attracting new businesses and retaining existing businesses in the community and that a diverse housing base is a prominent criterion businesses use to evaluate a community. The plan maintains that the relationship between residential diversity, availability and business growth should continue to be fostered in future economic development efforts.</p>	<p>ED-2. The City should direct growth in an economically responsible way in order to maintain high quality amenities and high service levels for residents.</p>	<p>Policy ED-2.2: The City should work to maintain and improve community assets such as the educational, housing, recreational, retail and cultural opportunities that encourage local businesses to remain and expand in Louisville</p>

2019 Transportation Master Plan

The city's Transportation Master Plan (TMP) looks comprehensively at transportation conditions and options throughout Louisville and region for all modes of transportation. The TMP represents a long-range planning effort that describes baseline conditions of the City's transportation network, establishes eight overarching transportation Goals, and specific transportation Policies, Programs and Projects.

The TMP makes policy connections to housing, particularly around to the relationship between locating affordable housing near multimodal transit opportunities. Affordable housing with no transportation linkages will likely decrease the affordability of that housing while also making multimodal transportation less effective at reaching the people who need it the most. The availability of desirable, affordable housing along the transportation corridors identified in the plan would help the city achieve goals set forth in the TMP.

Housing Related Highlights in the TMP

- Higher density housing, like apartments and townhomes, can be complementary to transit stops and can help reduce reliance on automobiles for trips in areas that are walkable with a variety of uses in close proximity.
- City has recently endorsed the Boulder County Regional Housing Strategy to expand affordable housing options and the plan highlights that access to a vehicle is not always possible for lower income households, so mobility choices and connections to transit and biking are important.
- Finding more ways to limit vehicle travel by providing convenient and viable multimodal alternatives has also been a priority for the City. Providing better access to non-vehicular options can help those who are not able to drive or do not have access to personal vehicles, and can help reduce traffic congestion and vehicle emissions.
- Reduced household spending on transportation costs can offer lower-income households more financial stability.
- Under Policy 3: Transit-Oriented Development (TOD) Guidelines, the TMP recommends that as new development and redevelopment opportunities arise within proximity to transit, the City should consider implementing TOD principles. TOD principles encourage a mixture of uses in close proximity, including housing.

2015 Preservation Master Plan

Louisville's Preservation Master Plan provides a framework for the City's voluntary Historic Preservation Program and serves as a guide for proactive decision-making over the next 20 years. The Plan recommends actions for integrating preservation practices into the City's policies and regulations. The geographic scope of the document is city-wide, providing

recommendations for areas beyond Downtown and Old Town. Recommended housing-related Louisville Municipal Code modifications for zoning options to support preservation goals include:

- **Accessory Dwelling Units.** Allows for residential use of historic garages and outbuildings - Potential to maximize development of historic site without significant change to massing, scale, and number of buildings.
- **Live-Work Ordinance.** Re-establishes historic pattern of business owners living adjacent to their business and can provide economic incentive to preserve historic storefronts.

1999 Downtown Framework Plan

The Downtown Framework Plan (DFP) provides a description of the key organizational systems influencing downtown. The DFP includes strategies for implementing the overall goals for downtown. The Plan also discusses policies for circulation, land use, public and private parking, public facilities and public and private sector design. Highlights from the plan related to housing include the following:

- The plan includes a vision for downtown Louisville:
 - *That it will be a vital community center for pedestrian-oriented activity, including specialty retail, professional offices and housing that will occur in a manner that is compatible with the traditional scale and character of the area.*
- Identifies the historic mix of residential and commercial uses downtown and an interest in maintaining and promoting that mix of uses. This area of Louisville is desirable specifically due to that mix and the traditional scale and character of the area.
- Contemplates encouraging housing downtown and near downtown overall to support the vibrancy of the downtown area, which relates to the broader Housing Plan goal of providing more housing across the City.
- The Plan provides a specific recommendation to retain existing housing and consider mixed-use buildings.
 - **Goal:** Maintain downtown as a vibrant, mixed-use activity center.
 - **Policy:** Endeavor to retain existing housing in the downtown commercial area as a component in an overall policy of preserving the existing, historic downtown character.
 - **Task:** Explore on-site residential mixed uses downtown.

2021 Louisville EDI Task Force Report

Louisville's Equity, Diversity and Inclusion (EDI) Task Force was asked to identify areas of concern about EDI issues, prioritize the most crucial ones the City can affect through its policy

choices and offerings and establish goals, objectives and suggestions for addressing the identified issues. The plan's recommendations relate to five key topic areas:

- Safe and welcoming environment (including language justice)
- Housing
- Public accommodation/access to services
- Youth engagement
- Public health

One of the five focus areas identified in the report was to expand housing access for diverse and low-income communities. The report documents that Louisville has an inaccessible housing market. The socio-economic status of communities of color varies widely in Louisville from the working poor to affluent individuals. Engagement efforts found that many minorities felt that housing in Louisville was inaccessible and unaffordable, jeopardizing their ability to remain members of the vibrant community. It was also reported that there are compounding barriers that deter housing access; including a lack of language access for rental applications, the digital divide and access to capital for home ownership.

The report proposes the following *Actions and Desired Future State*:

- Educate the community and City Council about the history of housing in this country and the systemic barriers that continue to impact affordable housing to help eliminate negative perceptions, biases, and misinformation.
- All rental and home paperwork (housing applications, leasing paperwork, loan paperwork, websites, housing information) should be available in Spanish.
- Increase percentage of affordable homes allocated in new developments and hold developers accountable.
- Consider private funds that could be used for undocumented residents, those that are not US Citizens, "DACA-mented," and mixed status households which are often restricted by government funds.
- Assess housing options or programs for foster kids as they age out of the system.
- Assess hiring practices and increase representation to help families navigate housing system.

2017 Boulder County Regional Housing Strategy

The regional housing strategy, *Expanding Access to Diverse Housing for Our Community*, created in collaboration with nine jurisdictions in Boulder County, recognizes that many interconnected issues and opportunities are important elements of the discussion around solutions to the shared housing affordability crisis.

The report includes the goal for 12% housing inventory being permanently affordable (800 homes per year for next 15 years as of drafting). It also identifies the need to provide workforce housing and redevelopment needs due to land scarcity for housing development.

2020 Sustainability Action Plan

The city's Sustainability Action Plan (SAP) provides a framework to guide Louisville's vision to create a more sustainable community as well as provide a roadmap for achieving collective goals. The SAP methods to reach goals of reducing Greenhouse Gas (GHG) emissions focus on incentivizing multimodal transportation. The SAP also contemplates a short-term goal of having City staff understand their role in meeting the City's sustainability goals, which directly relates to the need for planning projects and zoning updates to help achieve lowering carbon emissions and reaching SAP goals. The Housing Study serves as an opportunity for staff to help directly further goals from the SAP (outlined below), as strategies in the Housing Plan could help achieve GHG reduction goals through increasing density, focusing housing near transportation centers and corridors, and so forth. Goals from the SAP include:

- Reduce core municipal greenhouse gas emissions annually below the 2016 baseline through 2025.
- Ensure that all departments understand their role in achieving Louisville's climate action and sustainability goals.
- Survey employees to better understand commuting patterns and available commuting solutions.
- Create new programs to mitigate vehicle miles traveled (VMT) such as parking cash-out programs, car-share opportunities, commute challenges with prizes and increased access to pool vehicles.
- Increase modal choice and decrease the single-occupancy vehicle share of local and regional trips.

2019 Resolution Setting Clean Energy and Carbon Emission Reduction Goals

City Resolution No. 25 from 2019 establishes clean energy and carbon emission reduction goals, including the following:

- Meet all of Louisville's municipal electric needs with 100% carbon-free sources by 2025
- Reduce core municipal GHG emissions annually below the 2016 baseline through 2025
- Generate 75% of Louisville's residential and commercial/ industrial electric needs from carbon-free sources by 2030
- Reduce core community GHG emissions annually below the 2016 baseline through 2030

Denser housing, particularly near existing for future transit opportunities can help the city meet its GHG reduction goals adopted in the resolution.

DRAFT

DATE: August 28, 2023
 TO: City of Louisville; Rob Zuccaro, Amelia Hogstad, Monai Myles
 FROM: ECONorthwest; Tyler Bump, Lee Ann Ryan
 SUBJECT: Draft Strategy Matrix and Framework – Louisville Housing Plan

The matrix below outlines **preliminary** policy and program recommendations for the city to consider as we work towards developing the Housing Strategy. Each strategy will ultimately include a **rationale** for why it is included in the plan, **detailed actions**, **opportunity sites**, the city’s potential **role in implementation**, nuanced **considerations**, and potential housing **affordability impacts**.

The matrix in **Error! Reference source not found.** provides a list of **29 actions** for consideration in the Louisville Housing Plan. These actions fall within **6 draft strategies**, which are designed to address community needs identified through community engagement and the Housing Needs Assessment (HNA). This is a preliminary list of example actions for the city to consider, refine, revise, and evaluate to help further each strategy.

Action Types

- **Incentives** encourage housing developers to provide desired housing types.
- **Policy Changes** may update the city’s code, processes, or requirements related to housing.
- **Financial Support** increases available funding for a variety of housing initiatives.
- **Partnerships** to strengthen relationships with other organizations to further the city’s housing goals.
- **Research** may require additional evaluation prior to moving forward towards adoption or implementation.

Housing Income Level

The qualitative designation of ‘Low,’ ‘Moderate,’ ‘High,’ or ‘All’ gives a relative approximation of what household income levels will likely be served but does not include a specific threshold.

#	Strategies	Actions	Action Summary	Action Type	Income Level Served
1	Identify Opportunities for Residential Development <i>Louisville has vacant or redevelopable sites that could be suitable for residential development. The city can work to identify areas to consider for rezoning and adopt appropriate policies to facilitate new housing projects in those areas.</i>	1.1: Establish criteria and identify areas to rezone to support additional residential development	To meet housing goals and support the broad range of housing needs represented within Louisville, the City will need to rezone areas not currently zoned, but suitable, for residential development. Staff should work towards establishing criteria for identifying areas to rezone. Criteria could include access to transit or underutilized/vacant commercial areas.	Policy Evaluation/Change	All
		1.2: Develop standards to encourage and ensure a range of housing types are provided on large greenfield sites	The city may not currently have a large inventory of greenfield development sites for residential development, but it’s possible that some may be identified when the city considers rezones to pursue. Greenfield sites are important opportunities for the city to further housing goals related to addressing needs for a variety of incomes by ensuring the sites are developed with a range of housing types, not just single-family. The city should consider creating a new zone or ensuring the site’s new zoning designation will require a new development to provide a range of housing types.	Policy Change	All
		1.3: Establish cost-sharing opportunities for infrastructure on sites where affordable housing is provided, particularly on large sites that are rezoned for housing	Large sites often require significant infrastructure development before they are ready for housing which can impact their financial feasibility and preclude the site from being developed in a manner consistent with the city’s housing goals or at all. The city can develop cost-sharing opportunities for infrastructure development to help ease the financial impact on new projects, particularly those that provide affordable housing or meet other established housing goals. The city can prioritize existing or develop new funding tools, such as development agreements.	Policy Change/Incentive	All
		1.4: Conduct a market analysis during major planning processes to ensure that proposed future land uses are economically viable	The city should consider conducting market assessments in areas where major land use changes are considered, particularly in areas the city is looking to revitalize. A market analysis will help provide insights into the most suitable and economically viable land use for a specific location to determine if there is a sufficient market for the proposed land use. A market analysis can also help identify potential risks and challenges that could impact the economic viability of future projects which can allow the city to develop mitigation strategies. It will also help determine if the proposed land use aligns with the anticipated growth and changes in the market over time.	Research	All
2	Adopt Code Allowances for More Diverse Housing Development <i>Expand permitted housing types in certain zones and adopt standards to support their development. This strategy will</i>	2.1: Conduct a robust code audit to properly evaluate the effectiveness of development regulations and identify existing barriers to housing development	Stakeholder engagement revealed that portions of Louisville’s zoning code are outdated and in need of a major update. There are likely development barriers, particularly for housing development, that persist within the current code. The city should begin the code update process by first conducting a robust code audit to identify the range of barriers, identify priorities, and ensure the eventual update is organized and strategic. The city may also consider beginning the audit process by first engaging homeowners and developers to help identify barriers, as they may differ or more nuanced than the barriers staff identify. Common barriers include permitted uses, large minimum lot sizes, low density allowances, building height, parking requirements, and ambiguous design standards, etc.	Policy Evaluation/Research	All

#	Strategies	Actions	Action Summary	Action Type	Income Level Served
	<i>also lean on results from the proforma analysis.</i>	2.2: Adopt code amendments to reduce barriers to residential development with sensitivity to existing overlays and districts (e.g., historic overlay)	Once a code audit is conducted and the city has identified a range of barriers and priorities within the code to address. The city should prepare a package of code amendments to address the barriers, offer incentives, and streamline processes. Code amendments might include reduced parking standards, increased density, modified landscape requirements, changes to minimum lot size, or increased building height in appropriate areas. New standards should be developed with sensitivity to existing overlays and districts such as this historic district.	Policy Change	All
		2.3: Offer a height bonus for projects that pay a higher fee in lieu than currently required under the city's existing inclusionary housing program	A financial analysis conducted by ECONorthwest revealed that residential projects could benefit from adding an additional story in multifamily development projects and afford to pay a higher fee-in-lieu in exchange for the additional story under the city's existing inclusionary program. The city could consider adding a voluntary inclusionary program option in certain zones where additional height maybe be appropriate.	Incentive	Low-Moderate Income
		2.4: Explore permitting allowances for cottage housing and detached/attached ADU development, and internal conversions	Creating flexibility within development codes for projects that retain existing units and character can not only result in more housing units without altering the existing context, it can also create more financial opportunity for homeowners by generating rental income, allowing them to remain in their homes long-term. The city can create specific allowances for ADUs, cottages, and internal conversions on infill lots to both support additional density while maintaining character.	Policy Change	Low-Moderate
		2.5: Consider expanding allowances for low-density middle housing into single-family zones	The city has several single-family zones, that prohibit the development of lower-density attached (or detached housing in some cases), often referred to as "middle housing". Opportunities for middle housing largely exist within the RM and RH zones. Given the widespread single-family zoning, the city could expand allowances for middle housing in these zones to increase opportunity for their development. Middle housing types could include cottages, duplexes, triplexes and townhomes.	Policy Change	All
		2.6: Incentivize accessibility and visitability standards and first floor accessible housing options for seniors	Louisville has an aging population that will have specific housing needs in order to age in place comfortably and safely. The city can consider incentivizing the development of housing units that go above and beyond accessibility requirements and that also adhere to visitability standards. Accommodating the necessary infrastructure and supportive features for accessible and visitable units requires additional space, as units typically need to be larger to accommodate things like wider doorways, specific layouts for kitchens and bathrooms, etc. These features can also increase development costs. The city could offer increased density, height bonuses, or more direct financial support in exchange for the development of accessible and visitable units.	Incentive	All
3		Facilitate Development and Preservation of Income-Restricted Housing Through Prop 123 <i>Use Prop 123 as a launch point for facilitating income-restricted affordable housing projects by supporting and adopting policies and programs for affordable housing development.</i>	3.1: Adopt regulations and programs to better support income-restricted housing development, particularly in TOD areas	The HNA demonstrates a new for housing units affordable to all income brackets below 120% AMI. It will be challenging for market-rate projects to provide enough units to meet income-restricted affordable housing goals and needs. Solely income-restricted projects that supply housing for the city's lowest income earners (60% AMI and below) will need to be part of the solution. These projects are challenging to deliver as they often require a patchwork of financial resources that can be difficult to obtain. The city can support these projects by creating flexibility within the city's regulatory environment through increased building heights and densities or reduction in open space and parking requirements. The City could also explore the option of allowing expedited permitting for qualifying projects.	Policy Change/Incentive
	3.2 Consider establishing a commercial linkage fee to provide financial support for income-restricted affordable housing projects		A commercial linkage fee is a policy tool that requires developers of new commercial projects to contribute a fee to be used to fund the construction or preservation of affordable housing units. The city could use revenues from the fee to provide direct financial support to gap finance new income-restricted housing projects or provide funding to maintain affordability in existing developments.	Financial Support	Low
	3.3: Monitoring income-restricted units for expiring subsidies and explore intervention options to maintain affordability		Rising housing costs and loss of existing income-restricted housing units could displace low-income residents. Publicly available inventories for regulated affordable units are often incomplete, lack essential data points, or are out of date. Louisville has a supply of regulated affordable housing, but to assist in their preservation, the city must understand how many units there are, their condition, subsidy expiration dates, and current ownership to accurately assess their vulnerability risk. The City should monitor existing developments and develop strategies to maintain the affordability of units where subsidies are expiring. The commercial linkage fee and/the low-income housing property tax exemption could assist with this effort.	Research/Policy Change	Low
	3.4: Establish a land banking program to support new income-restricted affordable housing projects		Land control is critical to affordable housing development because overall development costs make affordable housing development difficult or financially infeasible. Through land banking, the City can provide a pipeline of land for future development and control the type of development that may occur on that land. Cities have several options for developing or participating in a land banking program. The city could designate city-owned land as surplus and contribute that land to the land bank, eventually conveying that land to affordable housing developers or it could purchase properties directly for the purpose of building affordable housing, or it could provide funds to support land banking efforts by another organization.	Financial Support	Low

#	Strategies	Actions	Action Summary	Action Type	Income Level Served
		3.5: Adopt the low-income housing property tax exemption to financially support new projects	HB23-1184 recently expanded an existing low-income housing property tax exemption to include more nonprofit organizations that build and sell affordable housing. The exemption can last for up to 10 years and creates a new property tax exemption for land owned by community land trusts and other nonprofit affordable homeownership providers that develop permanently affordable for-sale homes. The city can adopt this tax exemption locally to assist affordable housing projects, particularly those needed under the city's commitment under Prop 123.	Financial Incentive/Support	Low
		3.6: Adopt development fee reductions and/or exemptions for income-restricted projects	The city can help reduce project costs by reducing or exempting a development from paying city-levied development fees. Reducing development costs can increase the financial viability of a project and facilitate more affordable housing production. Reduced or exempted fees could include building permit fees, utility connection fees, or impact fees.	Financial Incentive/Support	Low
4	Evaluate Land Use Procedures and Streamline Processes/Standards <i>Identify areas in the city's procedures, particularly for land use decisions, where some application types can be evaluated and decided on administratively to help streamline processes, reduce timelines and risks for new projects.</i>	4.1: Establish clear and objective development standards	In recent years, particularly in areas where housing prices have soared and development has become more expensive, cities have made efforts to streamline development processes in a variety of ways to not only help speed up housing development but also reduce its costs. Establishing clear and objective standards for new projects is one approach. Having clear and objective development standards provide transparency that can reduce uncertainty and create a more predictable process that developers can build into their financing plans. Clear standards streamline the review process by eliminating ambiguity and subjectivity, which saves time and resources for both developers and cities by reducing the need to debate interpretations.	Procedure/Policy Change	All
		4.2: Establish thresholds for development types that meet objective criteria to be reviewed and permitted administratively	The City can also consider allowing certain development types to be reviewed administratively, rather than discretionary, as an additional way to streamline the development process. By adopting clear and objective standards you increase the ability for staff to process permits administratively, include land use permits. Unlike discretionary applications, administrative applications move through the project review process more quickly. Because they do not require additional environmental analysis, planning commission recommendation, council action, or a formal public hearing, the timeline for administrative applications is often months shorter than the turnaround for discretionary entitlement applications. Discretionary processes can be unpredictable and introduce another degree of risk for projects that may already be risky, particularly for projects under today's economic conditions and affordable housing projects which are typically risky endeavors in general.	Policy Change	All
		4.3: Allow more housing types to be permitted "by-right" to reduce the need for variances or conditional uses processes	If a project meets the development standards and zoning regulations outlined in Louisville's zoning code and does not require additional or formal planning approvals, it is considered a "by-right" project, and the applicant may move directly into requesting a building permit. The city can consider allowing more housing types to be developed by-right, which will require an assessment of which standards need to be in place to make both by-right projects and projects that can be reviewed administratively possible.	Policy Evaluation/Change	All
5	Support More Flexible Infill Development <i>Adopt code amendments or expand allowances to increase flexibility for infill development where opportunities exist.</i>	5.1 Define standards in the downtown for the ground floor requirements and allow commercial or residential above, without a special review process	Community Commercial zoning designation allows multifamily development in downtown Louisville, but through a Special Review process. The Special Review process is a discretionary process that requires planning commission public hearing, review and recommendation, with city council decision. This can introduce risk for projects downtown. The city can develop standards to ensure projects can meet the community's vision for downtown while reducing the entitlement timeline and risk associated with discretionary review, increasing opportunity for more residential development downtown needed to support existing and future commercial businesses.	Procedure/Policy Change	All
		5.2 Increase height allowances to 3 stories throughout Downtown for projects that include income-restricted affordable housing units	The commercial Core Area of Downtown Louisville allows a maximum building height of 45 feet with no more than three stories. However, in the Transition Area of Downtown Louisville, the maximum building height is limited to 35 feet with no more than two stories. The City could consider incentivizing development in the transition area where height is more limited by offering a third story if the development includes affordable housing units.	Policy Change	Low
		5.3 Allow ADUs both attached and detached on all single-family lots, city-wide	ADUs offer an opportunity to increase the housing supply, especially for renters, on a small-scale and incremental way, while protecting existing community character and without putting pressure on existing infrastructure systems. It can also create more financial flexibility for homeowners to supplement their income or it can offer seniors an opportunity to downsize without selling their property or leaving their community. The city should consider allowing ADU development on single-family properties across the city to help increase housing supply and diversity and creating more flexibility for homeowners.	Policy Change	All
		5.4 Expand allowances for more stand-alone residential development in commercial areas	Commercial areas need residential development to help maintain consumer demand, but mixed-use development can be challenging and more costly for many developers to build and maintain. The City can create more opportunities for residential development in existing and future commercial areas by allowing stand-alone residential development on parcels that are not situated along major corridors. However, to maintain public realm activity, the City can consider requiring ground floor activation in stand-alone residential developments which could evolve into mixed-used spaces over time. Ground floor activation	Policy Change	All

#	Strategies	Actions	Action Summary	Action Type	Income Level Served
			techniques might include situated lobby entrances on corners, placing building amenities on the first floor like a gym or community room.		
		5.5 Lower the minimum lot size to accommodate more subdivision opportunities on large lots	Lowering minimum lot sizes in certain zones can allow some property owners the option to subdivide larger lots and add incremental density in lower density zones. This has been a popular approach for seniors who would like the opportunity to stay in their home, but may no longer need or be able to maintain the additional land. In many cases the existing home may be centered in the middle of the lot which may preclude many lots from subdividing if they desire to maintain the existing home, which would limit the scale at which subdivision would occur if this policy was implemented.	Policy Change	All
		5.6 Offer incentives for adaptive reuse projects downtown	There is a need and demand for more housing near the downtown area, and housing will generate more visitors and help stabilize and sustain downtown businesses. However, given Louisville's unique character downtown that many community members cherish, careful consideration over how downtown grows and adapts will be crucial. The City can create more opportunity for residential development downtown by expanding allowances for it while incentivizing adaptive reuse projects that will allow for a change in use while maintaining downtown's historical identity. Financial support through the Housing Preservation Fund could be allocated to projects that reuse existing structures while either increasing density, providing affordable housing, or changing the use to residential.	Incentive	All
6	Support the Preservation of Naturally Occurring Affordable Housing <i>Adopt programs and policies that would directly support the preservation of existing unrestricted rental housing in order to preserve affordability.</i>	6.1 Remove or raise occupancy restrictions	Occupancy restrictions for unrelated individuals can limit the number of people who can share a living space. This can limit housing options by forcing people to own or rent spaces that are too large for their needs or force people to live alone, both of which may be unaffordable to them. By removing or raising these restrictions, more individuals can share housing costs, making it more affordable for everyone involved. Additionally, not all households conform to traditional living arrangements. Raising or removing occupancy restrictions allows for greater flexibility in how people choose to live, accommodating diverse living arrangements that suit their needs and preferences.	Policy Change	All
		6.2 Explore programmatic and zoning approaches to preserving manufactured home parks	Manufactured home parks (MHPs) play a significant role in providing naturally occurring affordable housing. However, they are at risk of disappearing when property owners are tempted to sell the MHP. In order to preserve MHPs, the City should consider establishing zoning, procedures, and guidelines to assist the acquisition, purchase, and preservation of existing MHPs.	Financial Support/Policy Change	Low-Moderate
		6.3 Establish partnerships with non-profit housing providers, affordable housing providers, and/or religious organizations to support intervention efforts.	Property acquisition is one of the most effective ways for the City to advance preservation efforts, but it's also the costliest. However, there are many partners the city could consider working directly with to help share the cost and support affordable housing preservation efforts. There are numerous ways the city could assist other organizations with property acquisition in exchange for establishing or maintaining affordability. The city could offer technical assistance, provide direct financial support to rehabilitate, upgrade, and/or acquire the property, or offer land through a land banking program, or establish a right-of-first refusal policy under HB 1190.	Policy Change/Financial Support	Low
		6.4 Create a legacy homeownership program.	The City of Boulder maintains a program known as the Housing Legacy Program which is created through the "donation" of homes or other real estate by homeowners, companies or other organizations. The program aims to create more affordable homeownership in Boulder for dedicated to those with low, moderate, and middle incomes. The City does not own the homes through this program but rather maintains a deed restriction that mandates affordability. Homeowners interested in entering their homes into the legacy program place an affordability covenant on their home.	Policy Change	Low

SUBJECT: 2024 BUDGET SPECIAL SESSION - #2

DATE: SEPTEMBER 26, 2023

**PRESENTED BY: JEFF DURBIN, CITY MANAGER
RYDER BAILEY, CPA, FINANCE DIRECTOR**

UPDATE FROM SEPTEMBER 12th BUDGET SPECIAL SESSION:

Based on feedback provided by Council during the September 12TH Budget Special Session, and previous Budget presentations, staff has compiled additional information as requested, which is presented in the attached PowerPoint (Attachment 1) titled September 26th Budget Special Session #2 PowerPoint.

All Previous Budget Materials can be found by following the links below:

To date, Finance Staff has held three public meetings on the 2024 Budget, on each of the following dates. All materials are found on our City website, linked below.

- Tuesday, July 18th (Library) – Budget Retreat
<https://www.louisvilleco.gov/home/showpublisheddocument/39127/638249349931300000>
- Tuesday, September 5th (Council Meeting) City Manager’s Recommended Budget Presentation
<https://www.louisvilleco.gov/home/showdocument?id=39581&t=638291634289060504>
- Tuesday, September 12th (Library) – Budget Special Meeting #1
<https://www.louisvilleco.gov/home/showdocument?id=39645&t=638297711455340007>

SUMMARY:

See links above and attachments.

FISCAL IMPACT:

See links above and attachments.






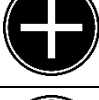
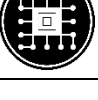

RECOMMENDATION:

The City Manager will provide a summary of the recommended budget, address questions, and request the City Council schedule the formal public hearing on the budget for October 17, 2023. During the City Council’s subsequent Budget Study Sessions on September 12th and September 26th staff will seek direction on any changes desired, or additional information City Council members require in order to finalize the budget. Based on public comments and City Council direction during budget meetings, staff will finalize the budget for adoption at the City Council’s November 6, 2023 meeting.

ATTACHMENTS:

- 1. PowerPoint Presentation – September 26th Budget Special Session #2
- 2. 2024 Operating and Capital Budget Detail - Fund, Division and Account

STRATEGIC PLAN IMPACT:

<input checked="" type="checkbox"/>	 Financial Stewardship & Asset Management	<input type="checkbox"/>	 Reliable Core Services
<input type="checkbox"/>	 Vibrant Economic Climate	<input type="checkbox"/>	 Quality Programs & Amenities
<input type="checkbox"/>	 Engaged Community	<input type="checkbox"/>	 Healthy Workforce
<input type="checkbox"/>	 Supportive Technology	<input type="checkbox"/>	 Collaborative Regional Partner



City of
Louisville

City Council
2024 Budget Special
Session #2

September 26, 2023

This Evening's Agenda

Based on feedback from the City Manager's 2024 Recommended Budget presentation on Sept 5th and Budget Session #1 held on Sept 12th, Council sought additional information on budgetary items and issues;

- i. Introduction and Next Steps
- ii. Revisiting our Priorities, Issues, and City Manager Recommendations
 - i. Affordable Housing – Council Direction sought
 - ii. Commitment to Sustainability and Decarbonization of City Facilities - \$3M (2023/2024)
- iii. 2024 Budget - Addressing the General Fund's Structural Imbalance
- iv. Revised General Fund's Long Term Financial Forecast
- v. Property Tax / Mill Levies
- vi. Proposition HH Update
- vii. Other Funds Long Term Financial Forecasts

Introduction and Next Steps

- Tuesday, July 18th (Library) – Budget Retreat
- Tuesday, September 5th City Manager’s Recommended Budget Presentation
- Tuesday, September 12th – 1st Budget Special Meeting
- **Tuesday, September 26th – 2nd Budget Special Meeting**
- Tuesday, October 17th – (Council Meeting) – Final Budget Presentation
- Monday, November 6th – (Council Meeting) – 2024 Budget Adoption

Citywide 2024 Budget - Fiscal Priorities and Issues

The City strives to provide a high level service withing the constraints of it's available resources.

A few notable Priorities and Issues given consideration in the development of the 2024 Budget are as follows:

- Marshall Fire Recovery and Mitigation
- Open Space and Parks Ballot Measure
- Commitment towards Sustainability and De-carbonization of City Facilities
- Economic Vitality
- Affordable Housing
- ~~Office Space Needs~~
- Personnel Expenditures
- Superior Library IGA

Revisiting City Manager's Recommended Budget Enhancements

- Information Technology
 - Enhanced Security and Office 365 Licenses - \$180,000 General Fund (On-going)
 - Police Department Server Upgrade General Fund - \$55,000 (One-time)
- Public Safety
 - Police Department Mental Health "Pilot" Program - \$234,000 General Fund (One-time)
 - Police Department Taser Program - \$36,000 General Fund (On-going)
- Community Development
 - Comp Plan / Land Dev Code Re-Write - General Fund \$150,000 (one-time)
- ~~Office Space Planning / Rent~~ – To be revisited in the future
- Parks and Open Space Fund
 - Parks, Recreation, Open Space and Trails Master Plan - \$300,000 O/S and Parks Fund
 - Mitigation Efforts (Grazing and Mowing) ~\$130,000 O/S and Parks Fund

Revisiting City Manager's Recommended Personnel Enhancements

- Recovery and Resiliency Manager *(Partially Grant Funded - Filled)*
- Mitigation Coordinator *(Partially Grant Funded - Filled)*
- Sustainability Coordinator *(Bag Tax Funded - Filled)*
- Court Communications 90%- Increase from a Variable Position *(General Fund)*
- Financial Analyst *(56% General Fund, 44% Other Funds)*
- Parks Communications/Marketing- Part-Time/Variable *(Parks Fund)*
- IT Public Works Utility *(Utility Funds)*

Addressing the General Fund's Structural Imbalance

During the Sept 12th meeting, the General Fund demonstrated a ~\$1.9M variance between Total Revenues and Expenses in 2024.

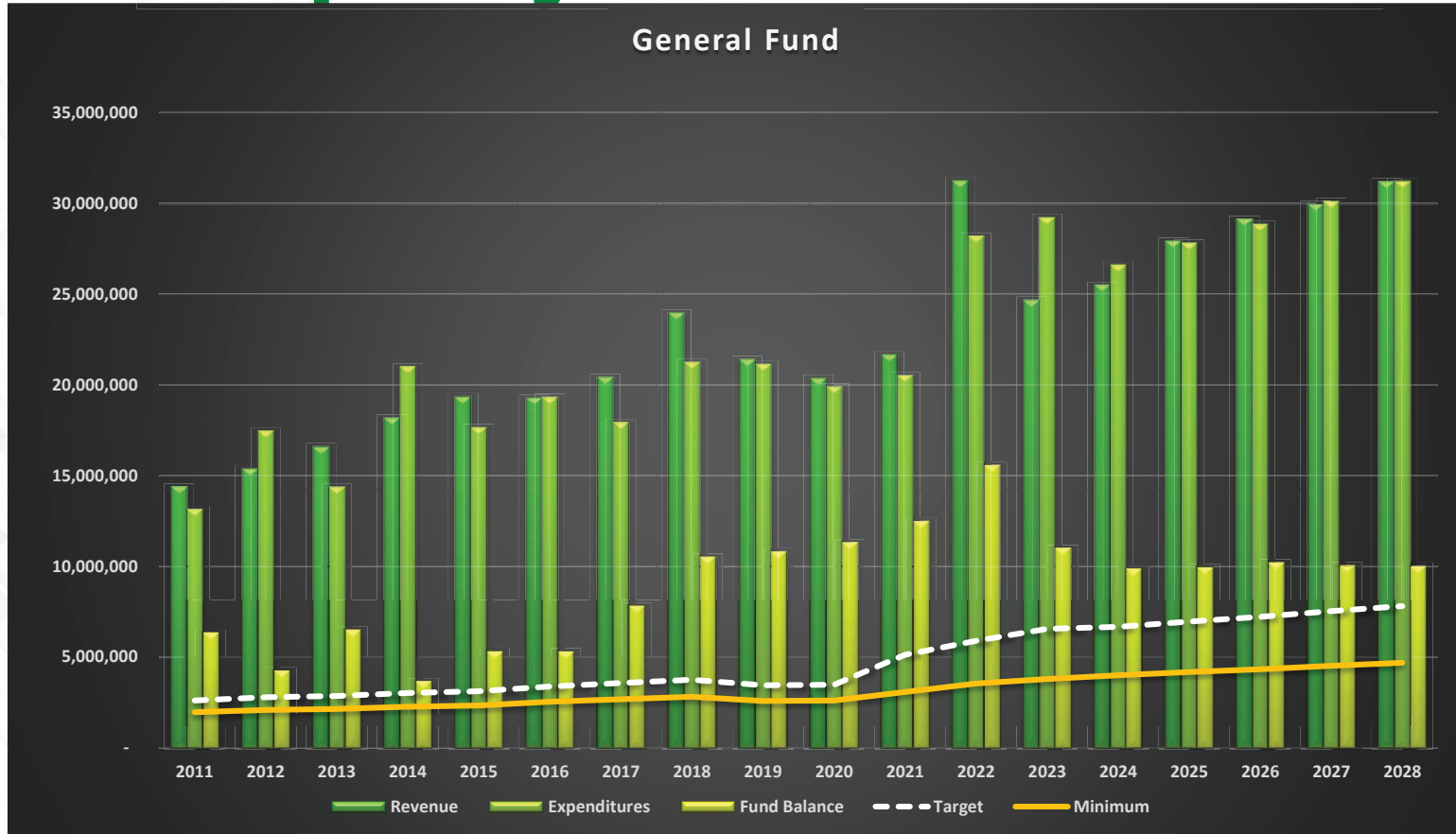
- Since then, Staff has made adjustments the following accounts;
 - Removed incremental office space/rent expenses - \$400,000
 - Reduced contracted building plan review expenses - \$100,000
 - Increased Building Permit revenue - \$300,000
- Staff also identified the following expenses as “One-Time” use of Fund Balance;
 - Police Department Mental Health “Pilot” Program - \$234,000
 - Community Development Land Code Re-write - \$150,000
 - Bag Tax Available Fund Balance for Programmatic expenditures - \$114,000
 - Public Works “On Call” Development Review Support - \$84,800
 - PD/IT Server Room - \$55,000
 - City Citizen Opinion Survey - \$40,000

“Road Map” to Addressing the Projected General Fund’s 2024 Structural Imbalance

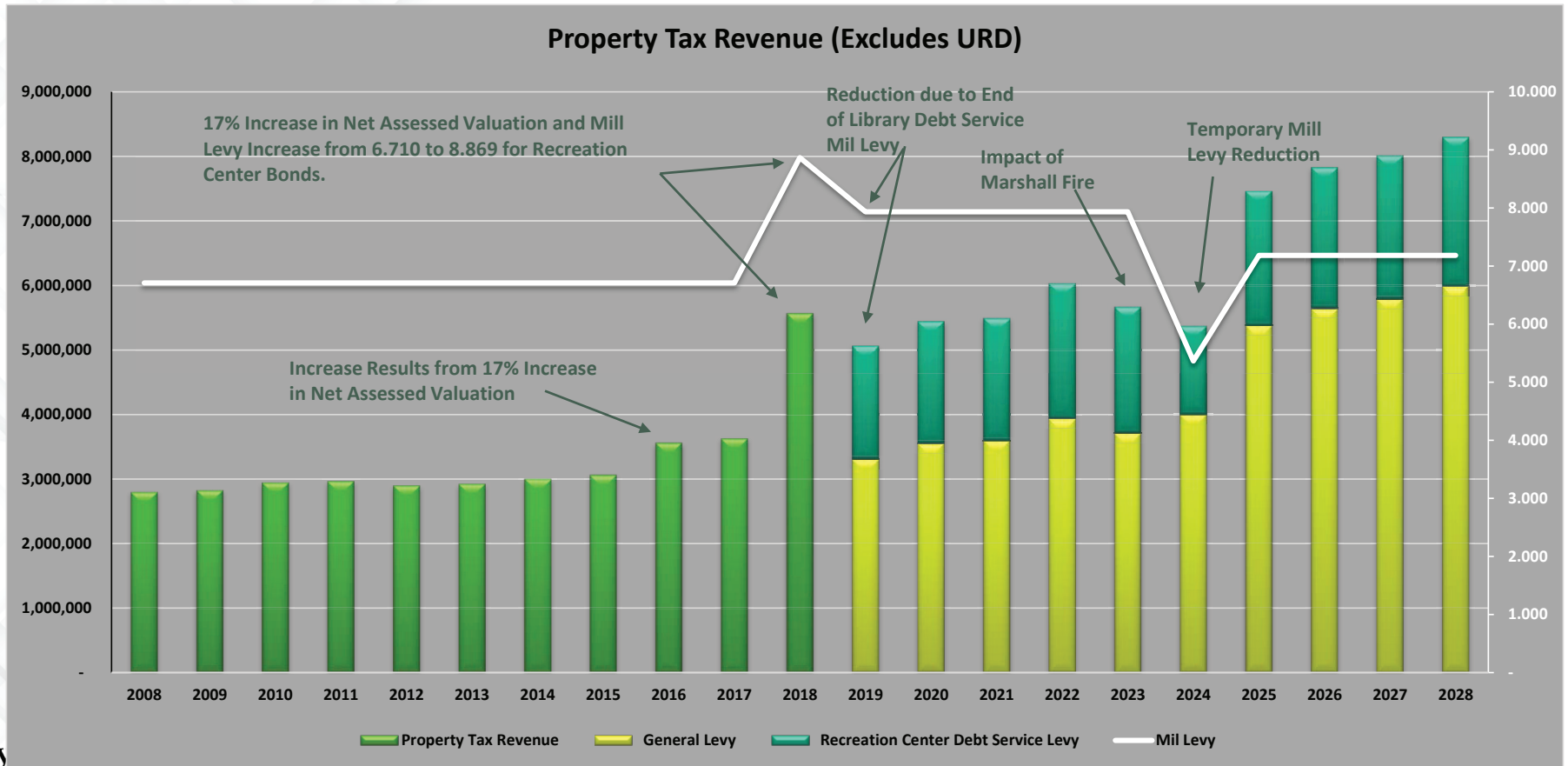
A thoughtful approach to addressing remaining imbalance during 2024;

- Evaluation of central/shared costs and payroll allocations
- Develop a Culture of improved fiscal awareness
- Expenditure trend analysis, leveraging improved reporting tools
- Implementing and utilizing tools to consistently and better manage departmental budgets
- Achieve operational efficiencies and eliminate redundancies and waste
- Wants vs. Needs, Alignment of Community and Council expectations weighed against available resources

General Fund Financial Forecast – Scenario 1 - Temporary Mill Credit for 2024

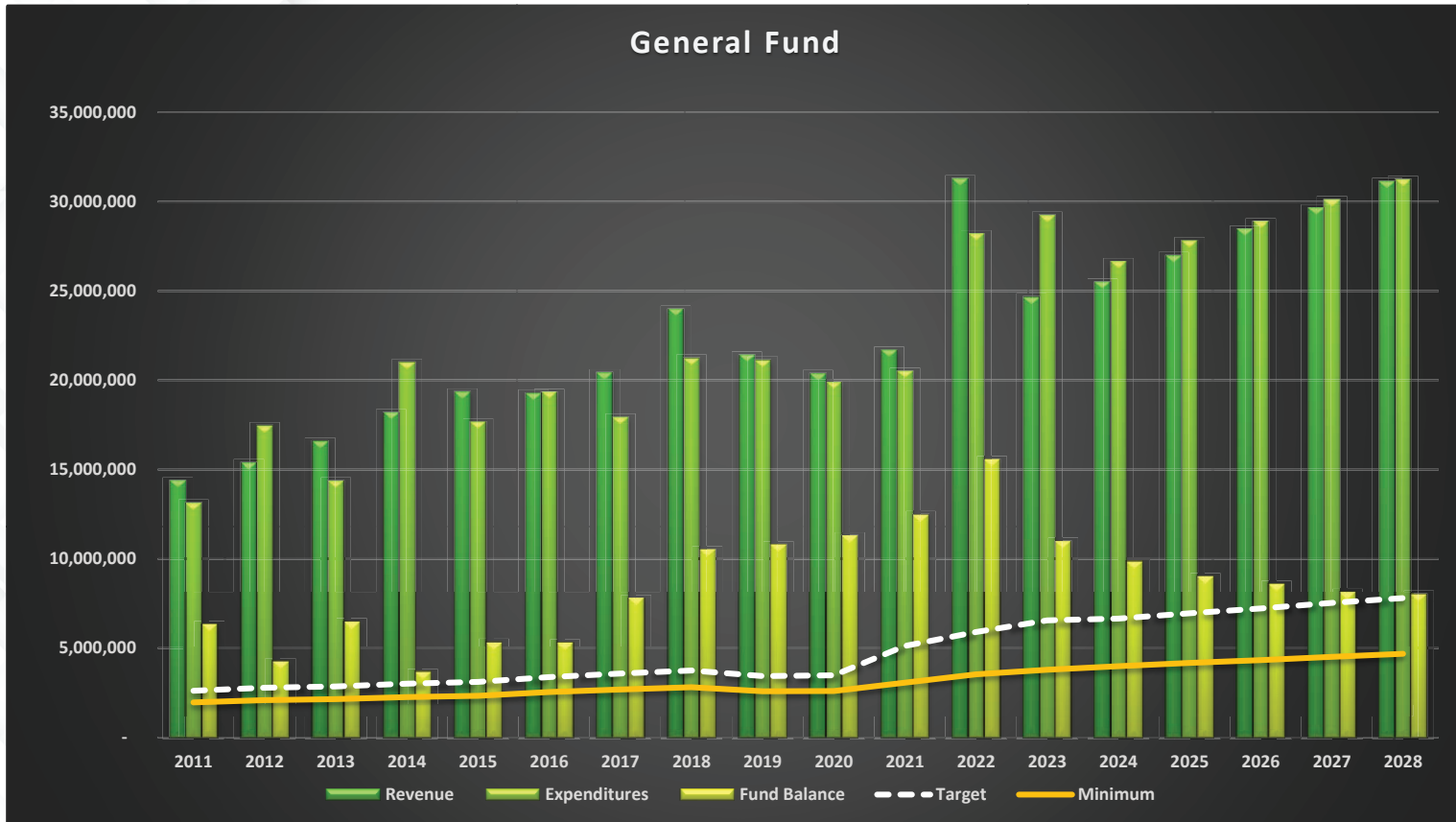


Property Tax - Temporary Mill Credit for 2024

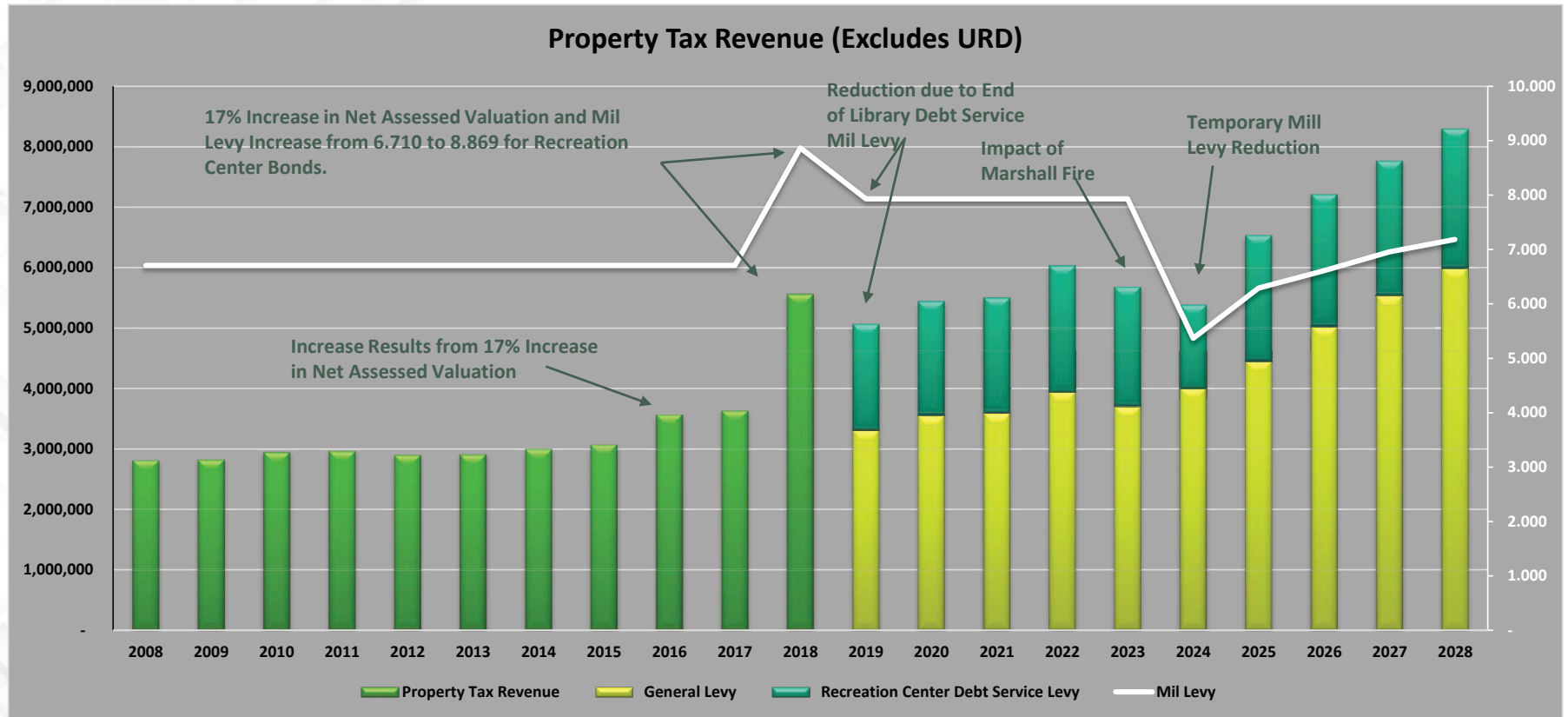


General Fund Financial Forecast — Scenario 2

Smooth Levy and % Growth



Property Tax - Smooth Levy and % Growth



How Your Property Tax is Calculated

Property Tax Calculation

Property taxes are calculated using the actual property value, the assessment rate, and the mill levy using the formula: **Actual Value x Assessment Rate = Assessed Value x Mill Levy = Taxes Due.**

For tax year 2023 (taxes paid in 2024), there is an additional component for some properties. In 2022, the Colorado Legislature passed SB22-238 which reduces assessment rates and also provides a one time value adjustment to residential (\$15,000 adjustment) and commercial (\$30,000 adjustment) for tax year 2023. Properties that fall into these categories will have the value adjustment applied to their Actual Value before multiplying by the assessment rate. For example:

$$\left(\begin{array}{c} \text{Actual} \\ \text{Value} \end{array} - \begin{array}{c} \text{Value} \\ \text{Adjustment} \end{array} \right) \times \begin{array}{c} \text{Assessment} \\ \text{Rate} \end{array} = \begin{array}{c} \text{Assessed} \\ \text{Value} \end{array}$$

& then

$$\begin{array}{c} \text{Assessed} \\ \text{Value} \end{array} \times \begin{array}{c} \text{Mill} \\ \text{Levy} \end{array} = \begin{array}{c} \text{Taxes} \\ \text{Due} \end{array}$$

Mill Levy – Property Tax Example

Impact of lowering City levies

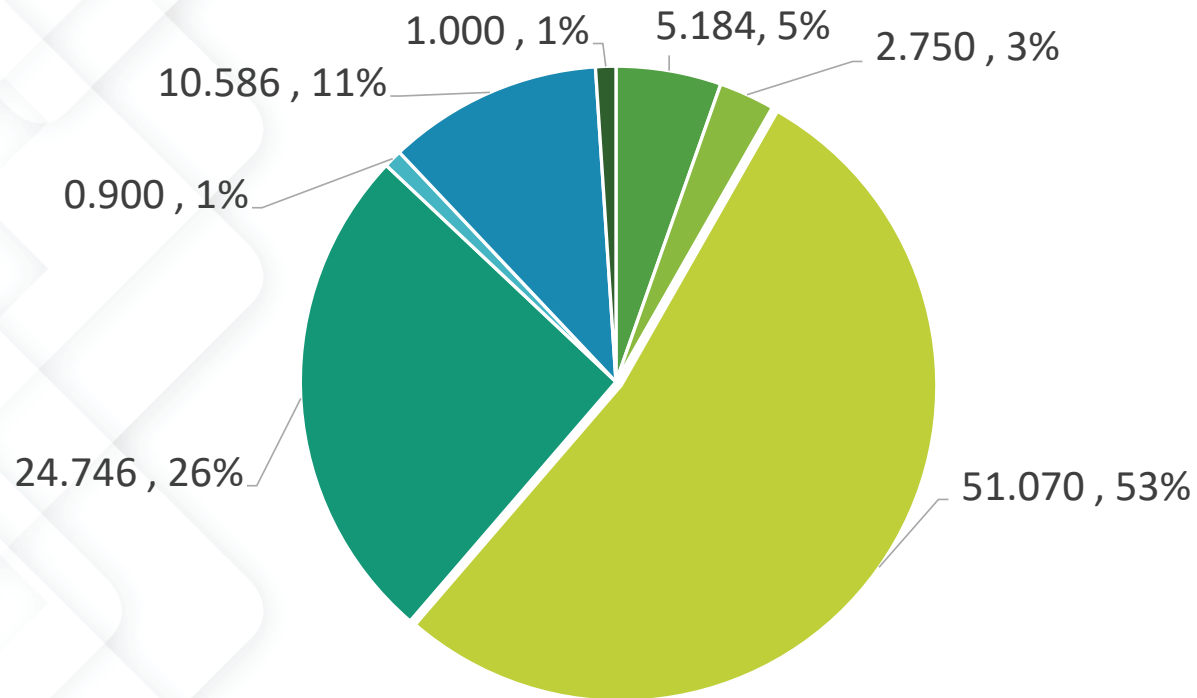
Residential Example

\$	850,000	Median Home Price
	(15,000)	Value Adjustment
\$	835,000	Net of Value Adj
	6.765%	Assessment Rate
\$	56,488	Assessed Value
	<u>96.236</u>	Mills
\$	5,436	Total Annual Tax Bill
	<u>93.669</u>	Mills <i>post</i> City Temporary Credit
\$	5,291	Total Est. Annual Tax Bill
\$	145	Estimated <i>Annual</i> Savings
\$	12	Estimated <i>Monthly</i> Savings

Commercial Example

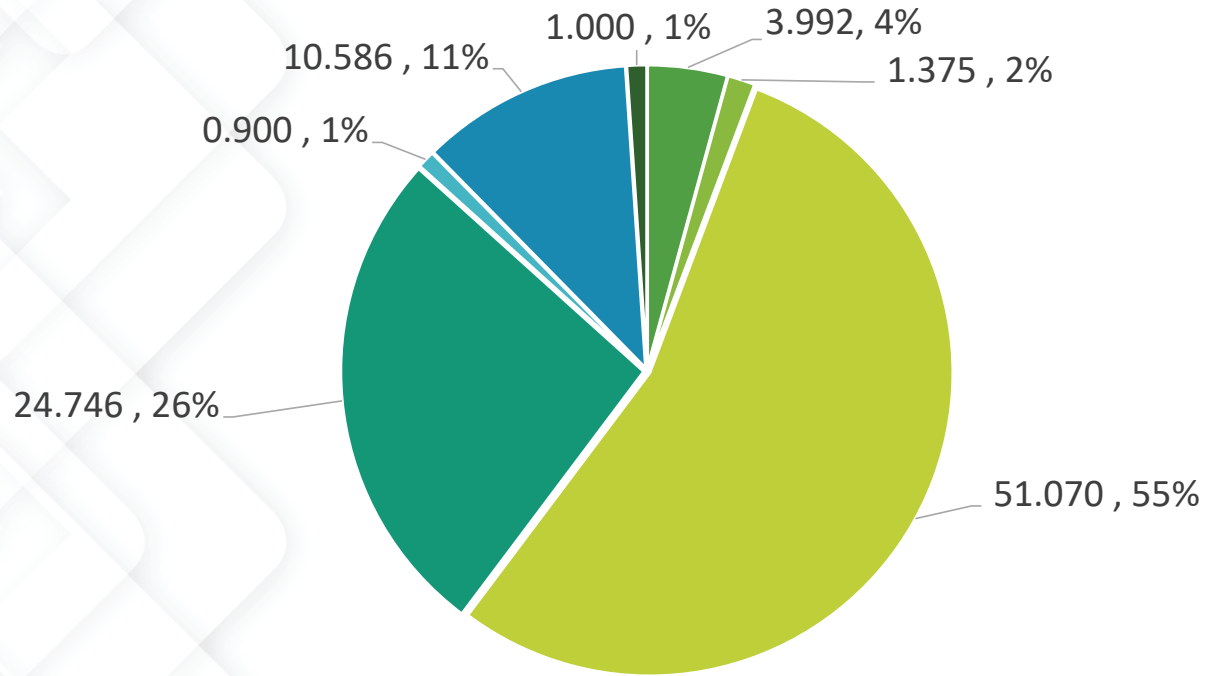
\$	850,000	Commercial Property
	(30,000)	Value Adjustment
\$	820,000	Net of Value Adj
	27.9%	Assessment Rate
\$	228,780	Assessed Value
	<u>96.236</u>	Mills
\$	22,017	Total Annual Tax Bill
	<u>93.669</u>	Mills <i>post</i> City Temporary Credit
\$	21,430	Total Est. Annual Tax Bill
\$	587	Estimated <i>Annual</i> Savings
\$	49	Estimated <i>Monthly</i> Savings

Mill Levy Pie Chart – Existing 2023 Levies



■ City Operating ■ Rec Center Debt ■ School District ■ County ■ Flood Control ■ Fire District ■ Nor Co Water

Mill Levy – Estimated 2024 – Post City Adjustments



■ City Operating
 ■ Rec Center Debt
 ■ School District
 ■ County
 ■ Flood Control
 ■ Fire District
 ■ Nor Co Water

Proposition HH Summary

- SB23-303 – Ten-year term, beginning in 2023 if voters approve HH:
 - Residential value reduction of \$40,000 (Currently \$15,000) and assessment rate reduced to 6.7% (Currently 6.765%)
 - Non-Residential, estimating a 4-7% reduction in property taxes (varies by type)
 - Other items to note:
 - New designations will require reporting of primary residence to claim lower property taxes for owner-occupied homes
 - Multi-family buildings will also benefit from lower rates and the bill expands the Senior Homestead Property Tax Exemption
 - Home rule municipalities exempted from revenue limitations (aka truth in taxation) and backfill as specified in this bill
 - TABOR refunds likely to reduce by 15% per household
 - Adjusts budget deadlines (provides additional time in order to meet new requirements)

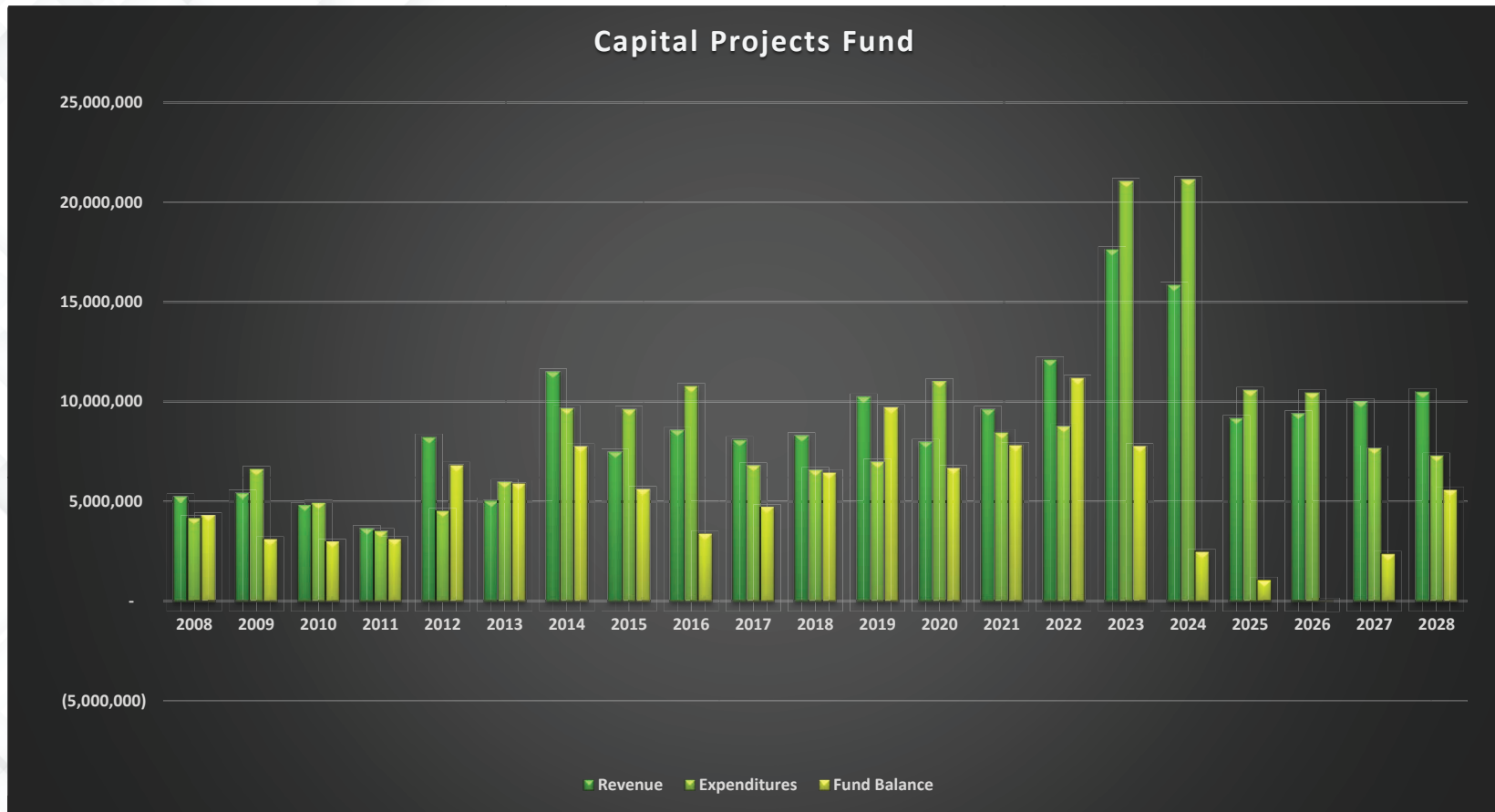
CIP Update - Summary of Requests

*Unchanged from Prior Presentation

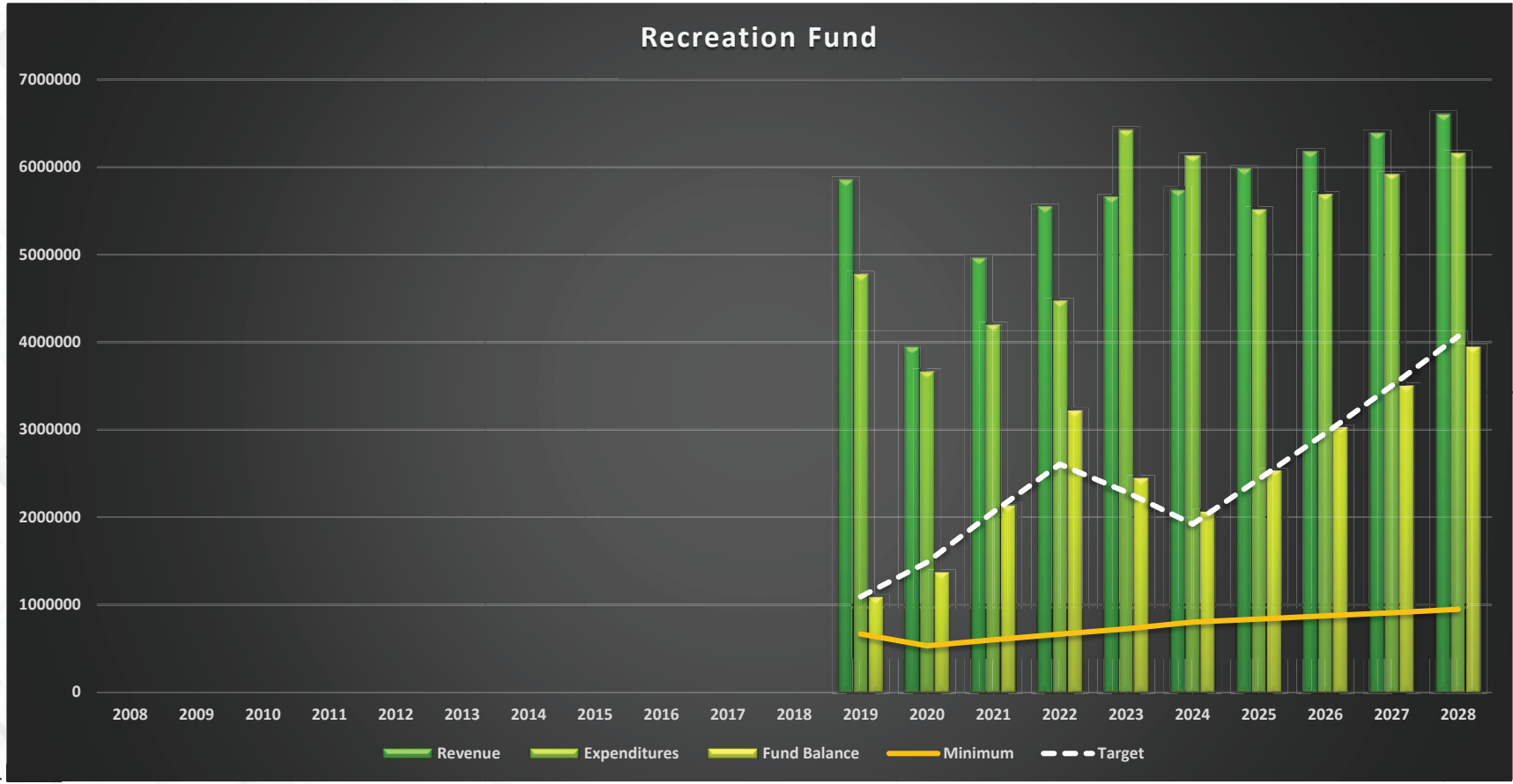
2024 CIP Requests All Funds

Request No.	Project Account	Project Description	2024 Request	2025 Request	2026 Request	2027 Request	2028 Request	Total
1	2024 Request	PC Replacement Plan	35,000	35,000	35,000	35,000	-	140,000
2	2024 Request	Range Servant / Select PI hardware software (Golf)	8,600	-	-	-	-	8,600
3	2024 Request	Council Chambers Broadcast/AV Upgrade	175,000	-	-	-	-	175,000
4	2024 Request	Used Golf Carryall and Range Picker (Golf)	8,000	-	-	-	-	8,000
5	2024 Request	*Generators for Critical Facilities	4,900,556	-	-	-	-	4,900,556
6	2024 Request	Irrigation Pump Replacement	30,000	30,000	30,000	-	-	90,000
7	2024 Request	Park Sign Replacement	18,000	10,000	10,000	10,000	-	48,000
8	2024 Request	Parking Lot Improvements (60%,20%,20%)	250,000	-	-	-	-	250,000
9	2024 Request	Splash Pad Manifold Replacement	6,000	-	-	-	-	6,000
10	2024 Request	Sports Field LED Lighting	250,000	250,000	-	-	-	500,000
11	2024 Request	Sports Field Resurfacing	-	75,000	75,000	75,000	-	225,000
12	2024 Request	Surfacing Improvements	18,000	18,000	18,000	18,000	18,000	90,000
13	2024 Request	Tennis Court Rebuild	255,000	-	-	-	-	255,000
14	2024 Request	Tree Inventory Software	2,000	-	-	-	-	2,000
15	2024 Request	Ventrac Cab	9,637	-	-	-	-	9,637
16	2024 Request	Library A/V Replacement	60,000	-	-	-	-	60,000
17	2024 Request	Community Service Officer Vehicle	50,000	-	-	-	-	50,000
*18	2024 Request	City Services Security Camera Replacements	121,000	-	-	-	-	121,000
Total			6,196,793					
*Less: Grant Matches			(4,175,417)					(4,175,417)
Total CIP Requests (Net of Grants)			2,021,376	418,000	168,000	138,000	18,000	2,763,376

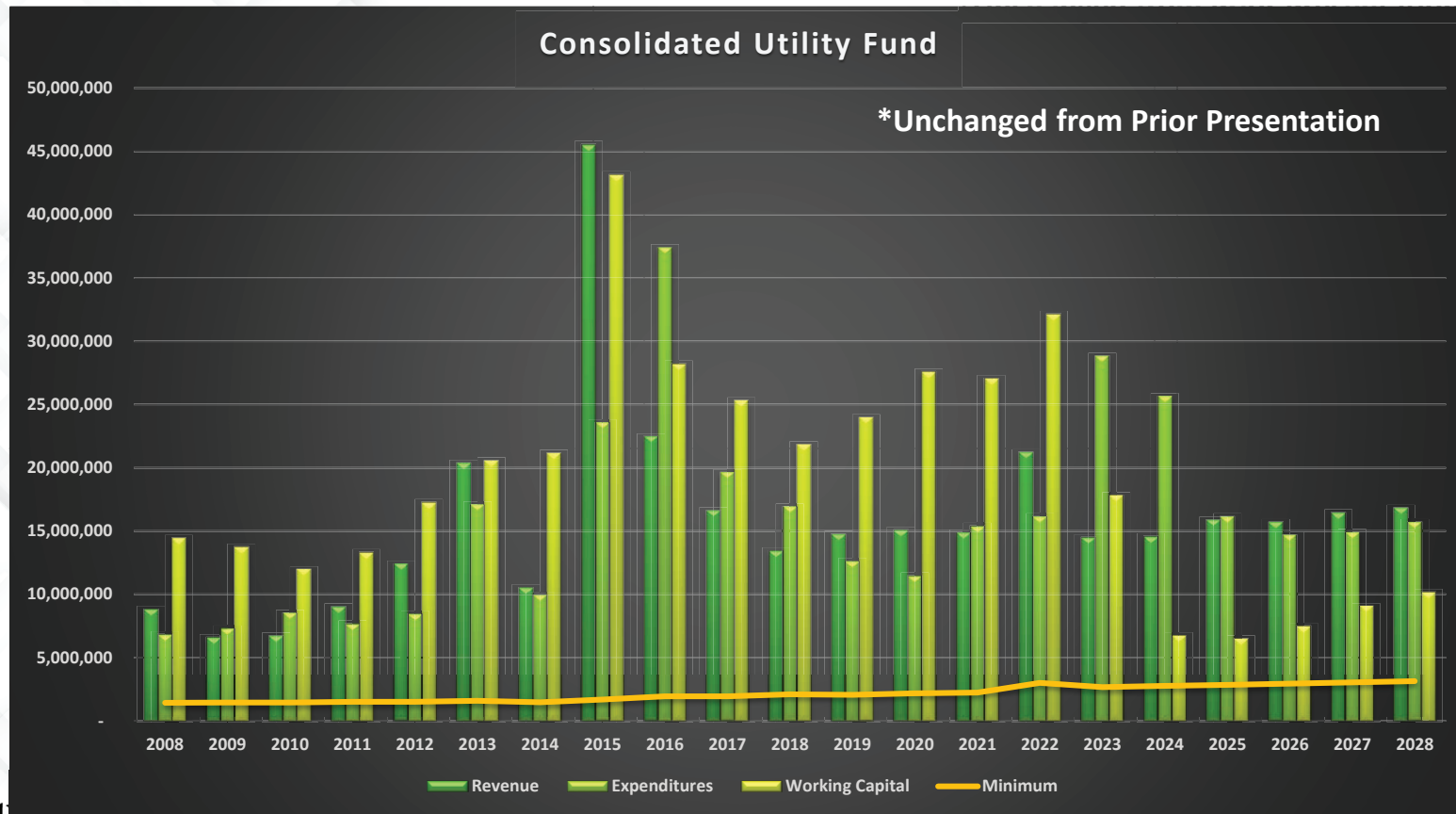
Capital Fund Financial Forecast



Recreation Fund Financial Forecast



Consolidated Utility Fund Financial Forecast



Golf Fund Financial Forecast



O/S and Parks Fund

Open Space & Parks Fund

Ballot Measure Scenarios

*Unchanged from Prior Presentation

	<i>ESTIMATE</i>	<i>ESTIMATE</i>	
	Measure Fail Scenario	Measure Pass Scenario (GF/Dev Fee X'fer split 50/50)	
	Parks & OS Fund	Parks Fund	O/S Fund
Revenue:			
Taxes	647,260	1,520,630	2,534,383
Intergovernmental Revenue	5,000	2,500	2,500
Miscellaneous Revenue	74,050	37,025	37,025
Interfund Transfers	1,115,230	557,615	557,615
Total Revenue	1,841,540	2,117,770	3,131,523
Expenditures:			
Total Expenditures	5,363,529	3,461,760	1,901,769
Revenue Over/(Under) Expenditures	(3,521,989)	(1,343,990)	1,229,754
Projected Turnback	288,820	186,412	102,408
Beginning Fund Balance	1,975,553	987,777	987,777
Ending Fund Balance	(1,257,616)	(169,802)	2,319,939

City Council – 2024 Budget Special Session #2

Thank you. Staff is available to answer questions.

Attachment 2

City of Louisville, Colorado
General Fund
2024 Budget

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Fund Balance		11,302,047	12,485,969	15,559,051	15,559,051	9,599,492
General Revenue						
101001-411000	Property Tax	3,595,461	3,900,969	3,707,390	3,707,390	3,986,000
101001-413100	Sales Tax	10,035,327	10,953,388	12,082,540	12,082,540	12,767,000
101001-413101	Sales Tax Business Assistance	(14,032)	-	(144,050)	(144,050)	(144,050)
101001-413200	Use Tax - Consumer	1,162,611	1,452,938	1,438,730	1,438,730	1,716,000
101001-413201	Consumer Use Tax Bus Assist	(2,559)	-	(134,700)	(134,700)	(134,700)
101001-414100	Use Tax - Auto	1,486,115	1,564,805	1,677,450	1,677,450	1,351,000
101001-416000	Lodging Tax	270,770	294,568	373,660	373,660	403,000
101001-416500	Bag Tax	-	187,982	200,000	200,000	100,000
101001-417000	Specific Ownership Tax	286,397	282,501	309,760	309,760	259,040
101001-418100	Franchise Tax - Xcel Energy	870,782	964,347	845,740	845,740	802,920
101001-418200	Telephone Utility Tax	28,661	22,990	25,710	25,710	32,420
101001-418300	Franchise Tax - Comcast Cable	238,147	218,450	225,800	225,800	251,590
101001-419200	Penalty & Int on Delq Taxes	10,992	15,084	10,000	10,000	10,000
101001-419300	Penalty & Int on Sales Tax	73,444	66,242	90,000	90,000	90,000
101001-431500	FEMA Grant - 2013 Flood	-	48,837	-	-	-
101001-431501	FEMA Grant - Marshall Fire	-	-	-	-	-
101001-431601	Federal Grant - ARPA	-	-	-	-	-
101001-432200	State Grant - Misc.	-	-	-	60,000	11,000
101001-433000	Grant Revenues	3,906	30,671	-	-	140,000
101001-435200	Mineral Lease & Severance Tax	2,480	26,725	2,480	2,480	22,930
101001-435500	Motor Vehicle Registration Tax	73,017	68,058	72,840	72,840	75,320
101001-435600	Cigarette Tax	41,087	30,200	38,860	38,860	39,690
101001-435700	Marijuana Tax	227,846	225,430	288,220	288,220	225,000
101001-437110	Superior IGA-Sales Tax Sharing	86,705	56,379	53,580	53,580	61,500
101001-439000	Intergovernmental Revenue	17,225	15,600	-	-	-
101001-441100	Admin Fees-Bldr County Use Tax	34,652	62,002	14,630	14,630	21,350
101001-441120	Returned Check Fees	1,325	1,525	-	-	-
101001-441140	Car Charging Fee	1,362	3,867	2,000	2,000	-
101001-443010	Unclassified Charges for Servs	121	-	250	250	250
101001-443440	Recycling Revenue	2,277	-	2,000	2,000	-
101001-461000	Miscellaneous Revenues	32,588	51,147	30,000	30,000	25,000
101001-461100	Interest Earnings	48,770	51,057	170,730	170,730	188,680
101001-461110	Net Incr (Decr) in Fair Value	(75,986)	(188,362)	-	-	-
101001-462150	Solar Powr Renew Energy Credit	26,042	28,268	25,000	25,000	25,000
101001-462160	Lease Revenue - Dish	-	-	-	-	-
101001-463100	Real Property Rental Income	10,419	1,500	11,590	11,590	10,460
101001-464150	Concrete Replacement	3,748	1,155	-	-	-
101001-465100	Insurance Recovery	17,203	841,000	-	-	-
101001-469100	Cash Over/Short	-	-	-	-	-
101001-492100	Proceeds from Sale of Assets	18,800	-	-	-	-
101001-492200	Lease - Other Financing Source	-	-	-	-	-
Total General Revenue		18,615,703	21,279,321	21,420,210	21,480,210	22,336,400
Administration & Support Services Revenue						
101010-421100	Sales & Use Tax License	86,375	18,200	30,830	30,830	10,000
101010-421110	Medical & Retail Marijuana Lic	9,450	13,496	10,730	10,730	13,000
101010-421200	Liquor License	2,842	14,413	9,970	9,970	13,000
101010-422600	Dog License	7,238	7,219	7,800	7,800	7,000
101010-434300	BC Sustainability Grant	23,696	29,856	25,000	25,000	45,000
Total Administration & Support Services Revenue		129,601	83,184	84,330	84,330	88,000

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Community Design Revenue						
101016-421300	Contractors License	100,897	141,731	100,000	100,000	71,790
101016-421500	Construction Permit	1,156,409	2,543,476	1,147,720	1,147,720	1,209,720
101016-421501	Bldg Permit Business Assistanc	(187,635)	(12,138)	-	-	-
101016-421520	Excavating Permit	41,118	51,100	43,620	43,620	72,000
101016-421560	Minor Permits	243,863	475,899	206,000	206,000	163,210
101016-421590	Elevator Inspection Permit	3,890	-	-	-	28,500
101016-441310	Annexation Fees	-	4,532	-	-	-
101016-441320	Development Fees	46,460	48,099	75,000	75,000	40,370
101016-441390	Special Planning Fees	-	-	80,000	102,375	80,000
Total Community Design Revenue		1,405,002	3,252,699	1,652,340	1,674,715	1,665,590
Public Safety & Justice Revenue						
101021-433000	Grant Revenue	24,685	-	-	-	-
101021-442130	DUI Restitution	115	-	-	-	-
101021-451100	Court Fines	68,964	52,805	58,970	58,970	60,000
Total Public Safety & Justice Revenue		93,764	52,805	58,970	58,970	60,000
Transportation Revenue						
101031-435100	Highway Users Tax	669,640	621,995	625,190	625,190	606,000
101031-435400	County Road and Bridge Tax	63,472	76,019	65,200	65,200	57,350
Total Transportation Revenue		733,112	698,014	690,390	690,390	663,350
Parks Revenue						
101051-421400	Arborist License	840	840	840	840	720
101051-422400	Boat Permit	4,481	3,690	7,200	7,200	3,000
Total Parks Revenue		5,321	4,530	8,040	8,040	3,720
Cultural Services Revenue						
101055-421700	Special Event Permit	6,781	8,384	7,000	7,000	7,000
101055-432560	State Grant - Libraries	9,677	24,802	12,000	12,000	-
101055-432570	State Grants - Museum	-	1,500	-	-	-
101055-437100	Superior IGA - Library	347,647	397,687	373,810	373,810	352,830
101055-441210	Fall Festival	2,500	2,061	5,000	5,000	16,150
101055-441220	Fourth of July	6,000	6,000	6,000	6,000	6,170
101055-441520	Art Center Rentals	8,798	6,170	9,000	9,000	15,910
101055-441910	Cultural Council Ticket Sales	1,615	800	1,400	1,400	-
101055-447610	Library Account Pymnt Machine	696	1,444	1,800	1,800	5,000
101055-447620	Library Copies	721	1,514	1,200	1,200	-
101055-447650	Library - Room Rentals	29	343	500	500	1,800
101055-447660	Museum Memberships	-	-	15,250	15,250	-
101055-452100	Library Fines	4,102	4,651	7,500	7,500	17,000
101055-464144	Museum Foundation Contribution	-	-	-	-	-
101055-469160	Library Cash Over/Short	(67)	(20)	-	-	-
Total Cultural Services Revenue		388,499	455,336	440,460	440,460	421,860
Economic Prosperity Revenue						
101065-441600	LRC Support Service Fees	45,000	45,000	50,000	50,000	60,000
101065-464113	URD Contribution for ES/SBP Grants	88,000	-	-	-	-
Total Economic Prosperity Revenue		133,000	45,000	50,000	50,000	60,000
Interfund Transfers						
101001-980205	Transfer from PEG Fee Fund	20,000	-	-	-	-
101001-980207	Transfer from Hist Preserv Fund	169,900	184,562	190,190	190,190	202,790
101001-980209	Transfer from ARPA Fund	-	5,232,097	-	-	-
Total Interfund Transfers		189,900	5,416,658	190,190	190,190	202,790
Total General Fund Revenue		21,693,902	31,287,546	24,594,930	24,677,305	25,501,710

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

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Municipal Court						
101130-511000	Regular Salaries	120,696	135,201	132,646	132,646	144,208
101130-511100	Variable Salaries	2,250	2,770	5,958	5,958	6,076
101130-512000	FICA Expense	9,397	10,538	10,527	10,527	11,373
101130-512100	Retirement Contribution	6,638	8,141	8,622	8,622	9,373
101130-512200	Workers Compensation	144	152	214	214	67
101130-513000	Medical Insurance	6,716	7,095	7,901	7,901	7,511
101130-513100	Dental Insurance	1,068	1,083	1,084	1,084	1,084
101130-513200	Vision Insurance	233	233	234	234	233
101130-513300	Life, AD&D & LTD Insurance	1,011	1,048	1,084	1,084	1,183
101130-513400	Employee Assistance Plan	40	40	41	41	40
101130-520100	Office Supplies	241	-	250	250	250
101130-521100	Computer Supplies-Software	-	10,565	11,000	11,000	12,000
101130-521200	Non-Capital Computer Hardware	-	640	1,000	1,000	1,000
101130-522500	Non-Capital Furn/Equip/Tools	1,506	-	1,500	1,500	1,500
101130-523100	Uniforms and Clothing	-	-	1,620	1,620	1,620
101130-532200	Printing	910	534	3,000	3,000	3,000
101130-532230	Dues/Subscriptions/Books	80	110	450	450	450
101130-538101	Travel, Training, & Meetings	-	641	2,000	2,000	2,000
101130-538150	Court Costs-Jury/Witness Fees	30	-	300	300	300
101130-540130	Prof Serv-Judge Salary	33,600	34,160	34,000	34,000	34,000
101130-540415	Prof Serv-Bank Charges	4,707	744	1,500	1,500	1,500
101130-540910	Prof Serv-Consulting	463	950	2,000	2,000	3,000
101130-542000	Legal-General	47,230	44,081	47,000	47,000	47,000
101130-550020	Parts/Repairs/Maint-Equip	-	-	1,000	1,000	1,000
101130-550100	Parts/Repairs/Maint-Software	20,076	9,650	7,500	7,500	8,000
101130-580040	Computer Replacement	560	560	560	560	560
Total Municipal Court		257,594	268,936	282,991	282,991	298,328
City Manager						
101141-511000	Regular Salaries	292,001	332,121	483,276	483,276	703,354
101141-511100	Variable Salaries	17,635	9,929	-	-	-
101141-511200	Overtime Pay	159	1,323	250	250	250
101141-512000	FICA Expense	20,300	22,225	32,417	32,417	49,155
101141-512100	Retirement Contribution	30,189	36,930	53,721	53,721	57,714
101141-512200	Workers Compensation	3,014	2,920	2,687	2,687	2,019
101141-513000	Medical Insurance	20,439	28,941	65,941	65,941	78,579
101141-513100	Dental Insurance	1,392	1,898	4,511	4,511	4,882
101141-513200	Vision Insurance	273	412	785	785	1,027
101141-513300	Life, AD&D & LTD Insurance	1,570	1,869	1,547	1,547	2,932
101141-513400	Employee Assistance Plan	48	58	99	99	153
101141-520100	Office Supplies	695	1,338	1,400	1,400	1,200
101141-521000	Computer Supplies	-	-	400	400	400
101141-521100	Computer Supplies-Software	739	1,688	800	800	200
101141-521200	Non-Capital Computer Hardware	1,583	1,552	-	-	-
101141-522120	Operating Supplies - Safety	-	-	-	-	500
101141-522500	Non-Capital Furn/Equip/Tools	1,162	366	500	500	250
101141-532200	Printing	765	1,029	500	500	500
101141-532220	Business and Auto Allowance	4,945	4,256	5,300	5,300	5,300
101141-532230	Dues/Subscriptions/Books	6,212	7,098	6,200	6,200	6,400
101141-535010	Communication Svcs-Cell Phone	1,010	2,865	1,800	1,800	2,400
101141-537030	Volunteer Appreciation	144	1,589	2,000	2,000	2,000
101141-538101	Travel, Training, & Meetings	4,719	10,469	15,000	15,000	17,000
101141-538370	Safety Committee	-	-	-	-	2,000
101141-538999	Other Services and Charges	-	61,298	-	-	4,000
101141-540900	Prof Serv-Other	5,763	9,224	10,000	10,000	5,000
101141-540910	Prof Serv-Consulting	23,000	10,000	110,000	110,000	10,000
101141-580040	Computer Replacement	1,120	828	1,120	1,120	1,120
101141-580050	Contingency	5,176	9,770	10,000	10,000	10,000

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Total City Manager		444,052	561,995	810,254	810,254	968,335
Cable Television						
101142-511000	Regular Salaries	-	-	-	-	52,379
101142-511100	Variable Salaries	21,484	21,489	29,241	29,241	-
101142-512000	FICA Expense	1,682	1,671	2,237	2,237	3,470
101142-512100	Retirement Contribution	-	-	-	-	3,405
101142-512200	Workers Compensation	17	15	21	21	23
101142-512300	Unemployment Compensation	-	-	-	-	-
101142-513000	Medical Insurance	-	-	-	-	19,970
101142-513100	Dental Insurance	-	-	-	-	1,360
101142-513200	Vision Insurance	-	-	-	-	213
101142-513300	Life, AD&D & LTD Insurance	-	-	-	-	-
101142-513400	Employee Assistance Plan	-	-	-	-	27
101142-522060	Operating Supplies-AudioVisual	88	40	7,000	7,000	-
101142-540900	Prof Serv-Other	17,655	3,875	5,600	5,600	5,600
101142-550020	Parts/Repairs/Maint-Equip	-	-	6,000	6,000	6,000
Total Cable Television		40,927	27,090	50,099	50,099	92,447
ADA Compliance						
101143-540910	Prof Serv-Consulting	4,395	2,252	2,500	2,500	2,500
Total ADA Compliance		4,395	2,252	2,500	2,500	2,500
Community Facilitation						
101144-511000	Regular Salaries	320,120	333,321	365,132	365,132	390,792
101144-511100	Variable Salaries	2,998	5,058	-	-	-
101144-511150	Temp/Seasonal Salaries	-	-	-	-	-
101144-511200	Overtime Pay	5,419	7,398	5,400	5,400	5,400
101144-512000	FICA Expense	24,417	26,141	27,776	27,776	29,668
101144-512100	Retirement Contribution	18,092	20,585	24,086	24,086	25,759
101144-512200	Workers Compensation	3,518	4,399	3,984	3,984	1,920
101144-512300	Unemployment Compensation	-	-	-	-	-
101144-513000	Medical Insurance	31,585	33,552	38,928	38,928	39,686
101144-513100	Dental Insurance	2,564	1,886	1,742	1,742	1,932
101144-513200	Vision Insurance	220	400	434	434	451
101144-513300	Life, AD&D & LTD Insurance	2,703	2,391	2,968	2,968	3,108
101144-513400	Employee Assistance Plan	156	148	119	119	115
101144-520100	Office Supplies	700	601	500	500	500
101144-521100	Computer Supplies-Software	1,841	1,659	1,850	1,850	1,850
101144-521200	Non-Capital Computer Hardware	-	-	-	-	-
101144-522500	Non-Capital Furn/Equip/Tools	-	-	-	-	-
101144-522900	Miscellaneous Supplies	-	1,207	5,000	5,000	5,000
101144-523100	Uniforms and Clothing	393	428	400	400	400
101144-530320	Web Site Maintenance	17,957	30,900	30,000	30,000	30,000
101144-532000	Advertising/Marketing	6,760	12,316	15,000	15,000	8,000
101144-532200	Printing	42,861	41,273	46,000	46,000	50,600
101144-532210	Travel	-	-	-	-	-
101144-532220	Business and Auto Allowance	3,073	2,535	3,100	3,100	3,100
101144-532230	Dues/Subscriptions/Books	-	189	1,500	1,500	1,500
101144-535010	Communication Svcs-Cell Phone	1,631	1,358	330	330	330
101144-535200	Postage	12,495	12,157	14,000	14,000	15,400
101144-538100	Education Expense	-	-	1,000	1,000	1,000
101144-538101	Travel, Training, & Meetings	370	266	3,000	3,000	3,000
101144-540200	Prof Serv-Translation	4,419	24,280	55,000	55,000	55,000
101144-540710	Prof Serv- Video Streaming	-	-	-	-	-
101144-540900	Prof Serv-Other	4,156	5,773	-	-	15,000
101144-550320	Web Site Maintenance	-	-	-	-	-
101144-580040	Computer Replacement	420	712	420	420	420
Total Community Facilitation		508,868	570,932	647,669	647,669	689,931

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Economic Development						
101145-511000	Regular Salaries	164,549	175,860	187,635	187,635	209,152
101145-511100	Variable Salaries	-	-	-	-	-
101145-511150	Temp/Seasonal Salaries	-	-	-	-	-
101145-511200	Overtime Pay	-	-	-	-	-
101145-512000	FICA Expense	12,607	13,504	14,131	14,131	15,844
101145-512100	Retirement Contribution	9,216	10,433	12,197	12,197	13,595
101145-512200	Workers Compensation	2,021	1,982	2,102	2,102	1,620
101145-512300	Unemployment Compensation	-	-	-	-	-
101145-513000	Medical Insurance	16,224	14,170	22,599	22,599	20,769
101145-513100	Dental Insurance	890	788	1,173	1,173	1,466
101145-513200	Vision Insurance	255	233	340	340	340
101145-513300	Life, AD&D & LTD Insurance	1,212	1,163	1,631	1,631	1,837
101145-513400	Employee Assistance Plan	36	41	54	54	54
101145-520100	Office Supplies	353	45	200	200	200
101145-521100	Computer Supplies-Software	-	432	1,100	1,100	600
101145-521200	Non-Capital Computer Hardware	69	-	-	-	-
101145-522000	Operating Supplies	13,303	-	-	-	-
101145-522500	Non-Capital Furn/Equip/Tools	-	-	-	-	-
101145-523100	Uniforms and Clothing	-	-	-	-	-
101145-532000	Advertising/Marketing	4,912	875	5,000	5,000	3,000
101145-532200	Printing	42	1,158	1,000	1,000	500
101145-532210	Travel	-	-	-	-	-
101145-532220	Business and Auto Allowance	3,018	1,250	-	-	-
101145-532230	Dues/Subscriptions/Books	1,758	7,427	7,170	7,170	4,000
101145-535010	Communication Svcs-Cell Phone	604	250	600	600	600
101145-535200	Postage	-	-	50	50	50
101145-536050	Parking & Parking Lot Leases	22,034	22,695	25,990	25,990	24,500
101145-536130	Prof Serv - Business Devt Prog	-	-	-	-	-
101145-536140	Prof Serv - Real Estate Apprai	-	-	-	-	-
101145-538100	Education Expense	-	-	-	-	-
101145-538101	Travel, Training, & Meetings	1,234	2,326	8,000	8,000	8,000
101145-538140	Chamber of Commerce	25,000	30,000	30,000	30,000	30,000
101445-538452	Low Income Programs	-	-	-	-	-
101445-538453	Waste Reduction Programs	-	-	-	-	-
101145-540900	Prof Serv-Other	8,632	-	75,000	75,000	71,000
101145-546130	Prof Serv-Business Dvmt Prog	7,537	3,621	4,500	4,500	4,000
101145-546140	Prof Serv-Real Estate Appr	1,850	-	2,000	2,000	-
101145-550000	Parts/Repairs/Maint-Bldgs/Fac	-	-	-	-	-
101145-580040	Computer Replacement	280	280	280	280	280
Total Economic Development		297,635	288,533	402,752	402,752	411,407
City Attorney						
101150-542000	Legal-General	245,470	220,529	400,000	400,000	400,000
101150-542014	Legal-Local Licensing Auth	975	-	-	-	-
101150-542044	Legal-LRC	20,721	16,232	-	-	-
101150-542080	Legal-Golf Course	1,620	654	-	-	-
101150-542084	Legal-Library	960	2,136	-	-	-
101150-542091	Legal-Quiet Zones	13,380	2,529	-	-	-
101150-542093	Legal-COVID-19	25,528	2,398	-	-	-
101150-542094	Legal-Marshall Fire	1,134	44,123	-	-	-
Total City Attorney		309,788	288,602	400,000	400,000	400,000
Equity Diversity & Inclusion						
101146-520100	Office Supplies	-	-	-	-	2,000
101146-521100	Computer Supplies-Software	-	-	-	-	-
101146-522500	Non-Capital Furn/Equip/Tools	-	-	-	-	-
101146-532000	Advertising/Marketing	-	-	-	-	17,000

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101146-540200	Prof Serv-Translation	-	-	-	-	42,000
101146-540900	Prof Serv-Other	-	-	-	-	16,250
101146-580040	Computer Replacement	-	-	-	-	-
Total Equity Diversity & Inclusion		-	-	-	-	77,250
City Clerk						
101160-511000	Regular Salaries	201,875	231,131	231,068	231,068	252,096
101160-512000	FICA Expense	15,378	17,629	17,577	17,577	19,186
101160-512100	Retirement Contribution	11,103	13,945	15,019	15,019	16,387
101160-512200	Workers Compensation	164	165	165	165	111
101160-513000	Medical Insurance	14,768	16,466	15,089	15,089	14,083
101160-513100	Dental Insurance	2,689	1,663	1,437	1,437	1,437
101160-513200	Vision Insurance	536	558	557	557	558
101160-513300	Life, AD&D & LTD Insurance	1,759	1,885	1,981	1,981	2,253
101160-513400	Employee Assistance Plan	92	95	94	94	95
101160-520100	Office Supplies	1,055	600	1,000	1,000	1,000
101160-521100	Computer Supplies-Software	450	504	500	500	500
101160-521200	Non-Capital Computer Hardware	4,043	22	12,000	12,000	12,000
101160-522230	Reference Materials	-	-	100	100	100
101160-522500	Non-Capital Furn/Equip/Tools	173	-	1,500	1,500	1,500
101160-532000	Advertising/Marketing	15,778	23,203	18,000	18,000	18,000
101160-532200	Printing	1,310	912	1,200	1,200	1,200
101160-532230	Dues/Subscriptions/Books	1,233	949	1,000	1,000	1,000
101160-535010	Communication Svcs-Cell Phone	-	141	-	-	1,200
101160-538101	Travel, Training, & Meetings	762	2,663	15,000	15,000	15,000
101160-538999	Other Services and Charges	557	815	1,100	1,100	1,100
101160-540470	Prof Serv-Recording Fee	-	-	300	300	300
101160-540650	Professional Services-Election	31,182	79,743	40,000	40,000	40,000
101160-540710	Prof Serv- Video Streaming	6,000	6,000	8,000	8,000	10,000
101160-540900	Prof Serv-Other	18,484	28,952	85,000	85,000	50,000
101160-550020	Parts/Repairs/Maint-Equip	-	967	-	-	250
101160-580040	Computer Replacement	1,250	1,250	1,250	1,250	1,250
Total City Clerk		330,641	430,257	468,937	468,937	460,606
Human Resources						
101171-511000	Regular Salaries	381,377	445,546	477,473	477,473	511,520
101171-511100	Variable Salaries	45,475	43,165	80,188	80,188	94,659
101171-511200	Overtime Pay	830	715	1,000	1,000	1,000
101171-512000	FICA Expense	32,522	35,706	38,366	38,366	44,242
101171-512100	Retirement Contribution	21,114	27,059	31,101	31,101	33,250
101171-512200	Workers Compensation	1,779	1,635	1,682	1,682	315
101171-512300	Unemployment Compensation	776	636	-	-	-
101171-513000	Medical Insurance	40,819	48,577	52,229	52,229	60,724
101171-513100	Dental Insurance	2,316	3,574	3,654	3,654	4,310
101171-513200	Vision Insurance	573	784	825	825	885
101171-513300	Life, AD&D & LTD Insurance	2,734	3,095	3,723	3,723	3,924
101171-513400	Employee Assistance Plan	150	170	108	108	109
101171-520100	Office Supplies	922	1,769	2,500	2,500	2,500
101171-521000	Computer Supplies	114	(114)	-	-	-
101171-521100	Computer Supplies-Software	-	12,505	20,000	20,000	30,000
101171-521200	Non-Capital Computer Hardware	-	10,120	4,000	4,000	11,000
101171-522120	Operating Supplies-Safety	-	50	-	-	-
101171-522500	Non-Capital Furn/Equip/Tools	332	41,274	3,000	3,000	7,000
101171-522900	Miscellaneous Supplies	129	3,250	3,600	3,600	3,600
101171-523100	Uniforms and Clothing	-	-	800	800	1,000
101171-532000	Advertising/Marketing	5,492	8,217	13,000	13,000	15,000
101171-532200	Printing	811	1,328	500	500	800
101171-532210	Travel	-	-	-	-	20,000
101171-532220	Business and Auto Allowance	1,677	1,998	3,000	3,000	4,000

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101171-532230	Dues/Subscriptions/Books	17,212	10,099	18,000	18,000	10,000
101171-535010	Communication Svcs-Cell Phone	2,771	3,814	3,200	3,200	3,400
101171-535200	Postage	4	-	100	100	100
101171-536000	Rentals-Equipment	-	-	-	-	1,200
101171-538100	Education Expense	-	-	25,000	25,000	12,000
101171-538101	Travel, Training, & Meetings	3,187	11,365	16,000	16,000	13,000
101171-538110	Education-Ethics Training/Mat	-	-	6,500	6,500	13,000
101171-538120	Educate-Citywide Tuition Reimb	-	1,975	8,000	8,000	8,000
101171-538125	Education - CityWide Trng Mat	28,763	52,987	68,500	68,500	77,200
101171-538370	Safety Committee	-	-	3,000	3,000	5,000
101171-538380	Employee Appreciation	1,971	17,338	16,000	16,000	17,000
101171-538999	Other Services and Charges	36,229	10,487	11,500	11,500	12,000
101171-540150	Prof Serv-Medical	10,005	11,449	12,000	12,000	15,000
101171-540900	Prof Serv-Other	34,082	30,812	36,200	36,200	30,000
101171-540910	Prof Serv-Consulting	1,344	33,760	15,000	15,000	20,000
101171-550020	Parts/Repairs/Maint-Equip	238	-	-	-	-
101171-550090	Parts/Repairs/Maint-Copiers	710	1,151	1,000	1,000	1,000
101171-550100	Parts/Repairs/Maint-Software	3,006	4,151	8,500	8,500	8,500
101171-580040	Computer Replacement	2,300	2,300	2,300	2,300	2,300
Total Human Resources		681,765	882,749	991,549	991,549	1,098,538
Information Technology						
101172-511000	Regular Salaries	386,625	447,640	598,816	598,816	691,709
101172-511200	Overtime Pay	-	294	-	-	-
101172-512000	FICA Expense	28,361	31,934	42,565	42,565	50,880
101172-512100	Retirement Contribution	21,433	27,190	38,923	38,923	44,960
101172-512200	Workers Compensation	4,684	5,045	6,731	6,731	2,715
101172-512300	Unemployment Compensation	6,171	-	-	-	-
101172-513000	Medical Insurance	44,005	52,624	84,120	84,120	78,858
101172-513100	Dental Insurance	2,725	3,479	5,433	5,433	6,168
101172-513200	Vision Insurance	681	693	1,044	1,044	1,111
101172-513300	Life, AD&D & LTD Insurance	3,056	3,153	3,598	3,598	4,016
101172-513400	Employee Assistance Plan	191	204	176	176	176
101172-520100	Office Supplies	174	655	1,200	1,200	1,200
101172-521000	Computer Supplies	1,030	720	1,000	1,000	1,000
101172-521100	Computer Supplies-Software	-	128	1,500	1,500	1,500
101172-521110	Software Subscr. & Maint Fees	132,379	174,757	165,000	165,000	345,000
101172-521140	Software Subscription-ESRI	25,000	28,000	28,000	28,000	28,000
101172-521200	Non-Capital Computer Hardware	2,337	815	7,500	7,500	7,500
101172-522500	Non-Capital Furn/Equip/Tools	-	-	2,500	2,500	2,500
101172-523100	Uniforms and Clothing	-	-	1,200	1,200	600
101172-532200	Printing	377	300	200	200	200
101172-532220	Business and Auto Allowance	2,324	2,310	3,000	3,000	3,000
101172-532230	Dues/Subscriptions/Books	2,810	4,755	4,500	4,500	4,500
101172-535010	Communication Svcs-Cell Phone	2,895	2,695	4,800	4,800	4,800
101172-538101	Travel, Training, & Meetings	4,528	10,587	18,000	18,000	21,000
101172-540170	Prof Serv-Info Systems	3,128	25,094	20,000	20,000	20,000
101172-540540	Prof Serv-GIS	19,632	20,192	15,000	15,000	15,000
101172-550020	Parts/Repairs/Maint-Equip	4,230	10,004	10,000	10,000	65,000
101172-550130	Parts/Repairs/Maint-Security	-	878	10,000	10,000	10,000
101172-580030	Vehicle/Equipment Replacement	3,000	3,000	4,500	4,500	2,927
101172-580040	Computer Replacement	1,820	1,820	1,820	1,820	1,820
Total Information Technology		703,594	858,965	1,081,126	1,081,126	1,416,140
Finance & Accounting						
101201-511000	Regular Salaries	335,712	323,035	376,899	376,899	432,067
101201-511100	Variable Salaries	4,344	72,084	-	-	19,574
101201-511200	Overtime Pay	4,166	2,332	100	100	100
101201-512000	FICA Expense	24,495	25,453	26,269	26,269	32,383

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101201-512100	Retirement Contribution	18,779	19,333	24,507	24,507	28,094
101201-512200	Workers Compensation	1,486	1,199	1,468	1,468	1,011
101201-513000	Medical Insurance	34,513	24,639	35,727	35,727	53,590
101201-513100	Dental Insurance	2,311	1,579	2,243	2,243	2,799
101201-513200	Vision Insurance	596	465	573	573	693
101201-513300	Life, AD&D & LTD Insurance	2,531	2,129	2,317	2,317	2,995
101201-513400	Employee Assistance Plan	159	127	104	104	119
101201-520100	Office Supplies	1,758	1,711	1,750	1,750	2,000
101201-521100	Computer Supplies-Software	123	113	-	-	-
101201-521200	Non-Capital Computer Hardware	-	-	500	500	500
101201-522500	Non-Capital Furn/Equip/Tools	276	34	750	750	750
101201-532000	Advertising/Marketing	37	-	250	250	100
101201-532200	Printing	4,493	2,285	5,000	5,000	4,000
101201-532220	Business and Auto Allowance	1,690	840	-	-	1,500
101201-532230	Dues/Subscriptions/Books	1,765	1,382	2,000	2,000	1,500
101201-535010	Communication Svcs-Cell Phone	696	1,475	-	-	1,500
101201-538101	Travel, Training, & Meetings	4,083	6,790	10,000	10,000	10,000
101201-540410	Prof Serv-Investment Fee	6,070	6,163	6,000	6,000	6,000
101201-540415	Prof Serv-Bank Charges	37,586	59,657	45,000	45,000	45,000
101201-540900	Prof Serv-Other	1,260	49,879	5,000	56,000	30,000
101201-550100	Parts/Repairs/Maint-Software	37,948	44,165	47,500	47,500	50,000
101201-580040	Computer Replacement	1,820	1,820	1,820	1,820	1,820
Total Finance & Accounting		528,697	648,693	595,777	646,777	728,095
Tax Administration						
101221-511000	Regular Salaries	136,786	176,161	188,005	188,005	185,870
101221-512000	FICA Expense	10,316	13,201	14,122	14,122	13,547
101221-512100	Retirement Contribution	7,523	10,669	12,221	12,221	12,079
101221-512200	Workers Compensation	111	126	132	132	82
101221-513000	Medical Insurance	10,253	15,398	17,543	17,543	27,114
101221-513100	Dental Insurance	586	853	903	903	1,784
101221-513200	Vision Insurance	172	302	386	386	314
101221-513300	Life, AD&D & LTD Insurance	1,177	1,452	1,657	1,657	688
101221-513400	Employee Assistance Plan	62	57	60	60	60
101221-520100	Office Supplies	225	370	500	500	500
101221-522500	Non-Capital Furn/Equip/Tools	4,935	2,606	500	500	500
101221-532200	Printing	3,054	1,219	4,000	4,000	4,000
101221-532230	Dues/Subscriptions/Books	-	5	180	180	180
101221-535010	Communication Svcs-Cell Phone	486	1,312	1,000	1,000	1,000
101221-538101	Travel, Training, & Meetings	-	137	1,750	1,750	5,000
101221-540470	Prof Serv-Recording Fee	285	51	750	750	750
101221-540900	Prof Serv-Other	50	9,224	1,600	1,600	15,000
101221-550020	Parts/Repairs/Maint-Equip	880	968	-	-	-
101221-550100	Parts/Repairs/Maint-Software	610	2,220	3,000	3,000	3,000
101221-580040	Computer Replacement	1,190	1,190	1,190	1,190	1,190
Total Tax Administration		178,701	237,521	249,499	249,499	272,658
Patrol & Investigations						
101321-511000	Regular Salaries	3,246,026	3,358,171	3,960,434	3,960,434	4,228,920
101321-511100	Variable Salaries	27,332	145,818	158,285	158,285	64,389
101321-511200	Overtime Pay	228,020	342,154	256,333	256,333	281,966
101321-511201	Overtime Reimbursement-Police	(6,750)	(432)	-	-	-
101321-512000	FICA Expense	256,026	279,922	311,112	311,112	328,824
101321-512100	Retirement Contribution	191,092	285,796	395,387	395,387	399,765
101321-512200	Workers Compensation	62,874	57,711	69,864	69,864	50,793
101321-512300	Unemployment Compensation	2,678	-	-	-	-
101321-513000	Medical Insurance	409,708	390,984	549,328	549,328	543,884
101321-513100	Dental Insurance	31,516	28,616	38,576	38,576	38,067
101321-513200	Vision Insurance	6,250	5,831	7,191	7,191	7,063

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101321-513300	Life, AD&D & LTD Insurance	26,100	24,077	25,388	25,388	31,479
101321-513400	Employee Assistance Plan	1,719	1,503	1,088	1,088	1,142
101321-520100	Office Supplies	4,643	4,204	5,780	5,780	5,780
101321-521100	Computer Supplies-Software	3,004	5,479	49,110	49,110	54,016
101321-521200	Non-Capital Computer Hardware	1,176	243	4,050	4,050	4,050
101321-522030	Operating Supplies-Medical	-	-	7,690	7,690	7,690
101321-522040	Operating Supplies-Ammunition	9,523	7,194	28,870	28,870	34,646
101321-522045	Operating Supplies-Firearms	-	-	11,520	11,520	12,668
101321-522050	Operating Supplies-Investigate	4,014	4,633	3,040	3,040	3,040
101321-522060	Operating Supplies-AudioVisual	-	-	-	-	-
101321-522120	Operating Supplies-Safety	4,397	5,056	35,200	35,200	38,720
101321-522500	Non-Capital Furn/Equip/Tools	1,789	2,140	27,000	27,000	27,000
101321-522900	Miscellaneous Supplies	2,193	290	2,310	2,310	2,310
101321-522909	Marshall Fire - Supplies	-	3,002	-	-	-
101321-523100	Uniforms and Clothing	63,710	63,586	75,000	75,000	75,000
101321-525100	Auto Expense-Parts & Repairs	23,966	19,326	30,630	30,630	30,630
101321-525200	Auto Expense-Tires	2,757	4,358	9,900	9,900	10,890
101321-525300	Gas & Oil	39,428	61,156	55,000	55,000	60,500
101321-532200	Printing	6,824	3,031	10,500	10,500	10,500
101321-532220	Business and Auto Allowance	-	-	-	-	-
101321-532230	Dues/Subscriptions/Books	19,228	8,890	10,500	10,500	10,500
101321-532909	Marshall Fire - Services	-	625,750	-	-	-
101321-533000	Intergov. Serv.-Boulder Comm	347,443	355,378	354,130	354,130	338,070
101321-533030	Intergov. Serv-Jail Interconn.	-	-	2,180	2,180	2,180
101321-533080	Intergov. Serv-BC Forensics	-	10,000	20,050	20,050	20,050
101321-535010	Communication Svcs-Cell Phone	3,527	2,948	3,500	3,500	3,500
101321-535030	Comm Svcs-Internet/Cable	47,530	48,508	34,000	34,000	34,000
101321-538101	Travel, Training, & Meetings	31,694	45,481	49,000	49,000	49,000
101321-538280	Police Grant Expenditures	5,003	-	-	-	-
101321-538290	Taser Prog Purchases/Training	3,928	660	10,670	10,670	46,795
101321-538300	High Risk Tactical/Entry Train	-	85	8,000	8,000	8,000
101321-538360	Citizens Police Academy	-	59	1,650	1,650	1,650
101321-540150	Prof Serv-Medical	8,759	4,861	26,250	26,250	26,250
101321-540155	Prof Serv-Mental Health	154,639	180,746	-	-	234,222
101321-540170	Prof Serv-Info Systems	8,432	6,150	34,530	34,530	34,530
101321-540900	Prof Serv-Other	36,121	20,026	57,150	57,150	62,865
101321-550020	Parts/Repairs/Maint-Equip	1,565	982	-	-	-
101321-550090	Parts/Repairs/Maint-Copiers	2,365	2,854	4,020	4,020	4,417
101321-550100	Parts/Repairs/Maint-Software	10,169	18,203	42,450	42,450	46,693
101321-550120	Parts/Repairs/Maint-Body Cams	56,862	56,644	12,150	12,150	12,150
101321-580030	Vehicle/Equipment Replacement	163,500	163,500	245,250	245,250	159,494
101321-580040	Computer Replacement	7,320	7,320	7,320	7,320	7,320
Total Patrol & Investigations		5,558,097	6,662,894	7,051,386	7,051,386	7,455,418
Code Enforcement						
101330-511000	Regular Salaries	92,000	96,258	107,714	107,714	120,951
101330-511100	Variable Salaries	11,577	-	-	-	-
101330-511200	Overtime Pay	252	907	710	710	710
101330-512000	FICA Expense	7,742	7,034	7,774	7,774	9,064
101330-512100	Retirement Contribution	5,075	6,500	8,060	8,060	8,933
101330-512200	Workers Compensation	3,892	2,166	2,149	2,149	1,549
101330-513000	Medical Insurance	9,038	8,464	18,199	18,199	10,526
101330-513100	Dental Insurance	563	624	1,131	1,131	601
101330-513200	Vision Insurance	161	172	244	244	161
101330-513300	Life, AD&D & LTD Insurance	726	730	857	857	1,059
101330-513400	Employee Assistance Plan	32	34	45	45	45
101330-520100	Office Supplies	17	43	310	310	310
101330-521100	Computer Supplies-Software	-	-	610	610	610
101330-521200	Non-Capital Computer Hardware	174	-	210	210	210

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101330-522030	Operating Supplies-Medical	-	-	500	500	500
101330-522120	Operating Supplies-Safety	45	-	500	500	500
101330-522500	Non-Capital Furn/Equip/Tools	11	165	190	190	190
101330-522900	Miscellaneous Supplies	96	180	410	410	410
101330-523100	Uniforms and Clothing	1,900	1,968	3,900	3,900	3,900
101330-525100	Auto Expense-Parts & Repairs	787	529	1,820	1,820	1,820
101330-525200	Auto Expense-Tires	-	-	1,000	1,000	1,000
101330-525300	Gas & Oil	1,376	2,824	2,900	2,900	2,900
101330-532200	Printing	32	65	280	280	280
101330-532230	Dues/Subscriptions/Books	178	112	500	500	500
101330-535010	Communication Svcs-Cell Phone	164	130	950	950	950
101330-538101	Travel, Training, & Meetings	147	716	500	500	500
101330-540900	Prof Serv-Other	11,240	14,261	15,000	15,000	17,000
101330-550090	Parts/Repairs/Maint-Copiers	37	223	320	320	320
101330-580030	Vehicle/Equipment Replacement	7,500	7,500	11,250	11,250	7,316
101330-580040	Computer Replacement	280	280	280	280	280
Total Code Enforcement		155,043	151,884	188,313	188,313	193,095
Public Works Administration						
101411-520100	Office Supplies	176	193	350	350	350
101411-522909	Marshall Fire - Supplies	321	39,716	-	-	-
101411-532200	Printing	95	526	200	200	500
101411-532230	Dues/Subscriptions/Books	-	604	500	500	500
101411-532909	Marshall Fire - Services	-	237,382	-	-	-
101411-535010	Communication Svcs-Cell Phone	656	966	500	500	1,000
101411-535030	Comm Svcs-Internet/Cable	1,201	1,218	1,500	1,500	1,500
101411-538101	Travel, Training, & Meetings	114	729	2,000	2,000	2,000
101411-540470	Prof Serv-Recording Fee	233	202	750	750	750
101411-580040	Computer Replacement	6,620	6,620	6,620	6,620	6,640
Total Public Works Administration		9,416	288,155	12,420	12,420	13,240
Engineering						
101420-511000	Regular Salaries	201,935	279,431	312,726	312,726	341,960
101420-511100	Variable Salaries	-	14,612	18,782	18,782	20,176
101420-511200	Overtime Pay	2,696	2,829	850	850	850
101420-512000	FICA Expense	14,811	21,459	24,257	24,257	26,001
101420-512100	Retirement Contribution	11,601	17,555	20,822	20,822	22,506
101420-512200	Workers Compensation	2,454	3,305	3,695	3,695	2,767
101420-513000	Medical Insurance	21,172	25,915	30,459	30,459	30,675
101420-513100	Dental Insurance	1,484	1,769	1,916	1,916	1,922
101420-513200	Vision Insurance	303	369	416	416	413
101420-513300	Life, AD&D & LTD Insurance	1,549	2,015	2,404	2,404	1,718
101420-513400	Employee Assistance Plan	48	61	72	72	75
101420-520100	Office Supplies	636	549	460	460	600
101420-521000	Computer Supplies	20	13	20	20	100
101420-521100	Computer Supplies-Software	26	68	100	100	100
101420-521200	Non-Capital Computer Hardware	648	-	-	-	-
101420-522120	Operating Supplies-Safety	54	112	300	300	300
101420-522500	Non-Capital Furn/Equip/Tools	440	1,674	300	300	500
101420-522900	Miscellaneous Supplies	41	20	230	230	250
101420-525100	Auto Expense-Parts & Repairs	610	311	1,000	1,000	1,000
101420-525200	Auto Expense-Tires	491	-	100	100	100
101420-525300	Gas & Oil	1,877	3,242	2,200	2,200	2,200
101420-532200	Printing	1,506	155	300	300	1,000
101420-532220	Business and Auto Allowance	1,501	1,480	2,000	2,000	2,000
101420-532230	Dues/Subscriptions/Books	844	763	200	200	500
101420-535010	Communication Svcs-Cell Phone	900	1,140	470	470	470
101420-538101	Travel, Training, & Meetings	157	833	1,220	1,220	1,220
101420-540910	Prof Serv-Consulting	14,277	3,439	160	15,160	2,000

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101420-550020	Parts/Repairs/Maint-Equip	-	112	-	-	-
101420-550090	Parts/Repairs/Maint-Copiers	336	664	300	300	350
101420-550100	Parts/Repairs/Maint-Software	-	-	200	200	200
101420-580040	Computer Replacement	140	140	140	140	140
Total Engineering		282,559	384,037	426,099	441,099	462,093
Development Engineering						
101421-511000	Regular Salaries	260,837	352,244	359,589	359,589	382,185
101421-511200	Overtime Pay	14,977	9,701	4,100	4,100	4,100
101421-512000	FICA Expense	20,759	26,764	26,812	26,812	28,771
101421-512100	Retirement Contribution	15,185	21,845	23,642	23,642	25,110
101421-512200	Workers Compensation	3,293	4,750	4,000	4,000	2,912
101421-513000	Medical Insurance	27,603	39,097	40,226	40,226	43,147
101421-513100	Dental Insurance	1,603	2,356	2,285	2,285	2,610
101421-513200	Vision Insurance	465	573	562	562	562
101421-513300	Life, AD&D & LTD Insurance	2,062	2,439	2,735	2,735	2,967
101421-513400	Employee Assistance Plan	76	146	88	88	89
101421-520100	Office Supplies	476	262	400	400	400
101421-521000	Computer Supplies	20	13	20	20	450
101421-521100	Computer Supplies-Software	26	68	100	100	150
101421-521200	Non-Capital Computer Hardware	648	-	-	-	-
101421-522120	Operating Supplies-Safety	64	112	60	60	60
101421-522500	Non-Capital Furn/Equip/Tools	440	1,674	400	400	1,500
101421-522900	Miscellaneous Supplies	40	20	300	300	300
101421-532200	Printing	101	115	300	300	300
101421-532220	Business and Auto Allowance	272	270	300	300	300
101421-532230	Dues/Subscriptions/Books	679	751	400	400	400
101421-535010	Communication Svcs-Cell Phone	972	966	1,000	1,000	1,000
101421-540910	Prof Serv-Consulting	9,809	3,337	200	15,200	100,000
101421-550090	Parts/Repairs/Maint-Copiers	336	664	300	300	300
101421-580040	Computer Replacement	700	700	700	700	700
Total Development Engineering		361,443	468,868	468,519	483,519	598,313
Transportation Planning						
101425-511000	Regular Salaries	30,545	40,926	45,916	45,916	50,071
101425-511100	Variable Salaries	326	15	-	-	-
101425-511200	Overtime Pay	213	305	270	270	270
101425-512000	FICA Expense	2,267	2,895	3,252	3,252	3,517
101425-512100	Retirement Contribution	1,971	2,822	3,449	3,449	3,498
101425-512200	Workers Compensation	227	303	363	363	161
101425-513000	Medical Insurance	3,216	4,593	6,785	6,785	5,672
101425-513100	Dental Insurance	205	301	427	427	353
101425-513200	Vision Insurance	55	65	86	86	55
101425-513300	Life, AD&D & LTD Insurance	236	296	318	318	283
101425-513400	Employee Assistance Plan	9	11	11	11	11
101425-520100	Office Supplies	659	927	900	900	1,200
101425-521100	Computer Supplies-Software	692	625	1,200	1,200	1,200
101425-522500	Non-Capital Furn/Equip/Tools	34	59	500	500	500
101425-523100	Uniforms and Clothing	18	14	20	20	200
101425-532010	Public Education & Outreach	848	537	2,000	2,000	4,000
101425-532220	Business and Auto Allowance	256	279	300	300	300
101425-532230	Dues/Subscriptions/Books	394	439	900	900	900
101425-535010	Communication Svcs-Cell Phone	125	131	300	300	300
101425-538101	Travel, Training, & Meetings	651	2,886	4,000	4,000	4,000
101425-540470	Prof Serv-Recording Fee	1,538	837	-	-	-
101425-540900	Prof Serv-Other	-	-	-	-	-
101425-540910	Prof Serv-Consulting	9,786	3,338	-	-	-
101425-550090	Parts/Repairs/Maint-Copiers	369	-	-	-	-
Total Transportation Planning		54,640	62,603	70,997	70,997	76,491

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Street Maintenance						
101431-511000	Regular Salaries	168,180	218,633	225,630	225,630	241,886
101431-511200	Overtime Pay	15,534	20,346	16,000	16,000	16,000
101431-512000	FICA Expense	13,834	17,987	17,939	17,939	19,107
101431-512100	Retirement Contribution	10,154	14,366	15,704	15,704	16,763
101431-512200	Workers Compensation	8,136	7,295	6,569	6,569	3,449
101431-513000	Medical Insurance	28,120	35,980	41,115	41,115	47,945
101431-513100	Dental Insurance	1,847	2,121	2,268	2,268	2,812
101431-513200	Vision Insurance	410	433	473	473	583
101431-513300	Life, AD&D & LTD Insurance	1,538	1,647	2,032	2,032	1,956
101431-513400	Employee Assistance Plan	83	145	91	91	94
101431-520100	Office Supplies	723	636	1,500	1,500	1,500
101431-521200	Non-Capital Computer Hardware	68	317	1,520	1,520	1,000
101431-522120	Operating Supplies-Safety	1,959	2,278	3,000	3,000	3,000
101431-522500	Non-Capital Furn/Equip/Tools	2,458	3,505	3,500	3,500	3,500
101431-522900	Miscellaneous Supplies	-	384	600	600	600
101431-523100	Uniforms and Clothing	1,660	1,660	3,000	3,000	3,000
101431-524300	Street Supplies	12,595	11,203	15,000	15,000	15,000
101431-524310	Street Supplies-Asphalt	14,385	12,949	50,000	50,000	50,000
101431-524320	Street Supplies-Crack Filler	-	-	15,000	15,000	5,000
101431-525100	Auto Expense-Parts & Repairs	21,698	25,950	15,000	15,000	15,000
101431-525200	Auto Expense-Tires	1,289	3,330	1,800	1,800	12,000
101431-525300	Gas & Oil	17,192	38,442	21,180	21,180	21,175
101431-532200	Printing	706	1,107	390	390	390
101431-532220	Business and Auto Allowance	46	45	50	50	50
101431-532230	Dues/Subscriptions/Books	-	208	-	-	500
101431-534010	Utility Services-Electricity	401,002	374,089	450,000	450,000	450,000
101431-534030	Utility Service-Eco Cycle	34,229	22,748	37,000	37,000	38,500
101431-535000	Communication Svcs-Telephone	1,474	1,417	1,580	1,580	1,650
101431-535010	Communication Svcs-Cell Phone	1,665	1,865	1,750	1,750	1,800
101431-535030	Comm Svcs-Internet/Cable	899	1,023	1,050	1,050	1,100
101431-536000	Rentals-Equipment	148	-	5,500	5,500	5,500
101431-538101	Travel, Training, & Meetings	1,796	9,661	5,000	5,000	5,000
101431-540111	Prof Serv-Traffic Signals	183,208	145,554	325,000	325,000	155,000
101431-540550	Prof Serv-Landfill	5,938	5,807	20,600	20,600	10,000
101431-540900	Prof Serv-Other	11,964	12,556	15,710	15,710	15,710
101431-546190	Prof Serv-Emerg Signal Repair	-	-	-	-	-
101431-550020	Parts/Repairs/Maint-Equip	5,344	6,094	7,000	7,000	7,000
101431-550050	Parts/Repairs/Maint-Streets	187,739	17,684	78,610	78,610	78,610
101431-550100	Parts/Repairs/Maint-Software	-	2,983	5,270	5,270	5,270
101431-550110	Parts/Repairs/Maint-Street Lig	53,126	83,485	60,000	60,000	60,000
101431-550140	Parts/Repairs/Maint-Painting	56,278	-	200,000	200,000	25,000
101431-580030	Vehicle/Equipment Replacement	22,780	91,100	136,660	136,660	88,875
Total Street Maintenance		1,290,206	1,197,034	1,810,091	1,810,091	1,431,325
Snow & Ice Removal						
101433-511000	Regular Salaries	79,556	105,621	109,296	109,296	114,216
101433-511200	Overtime Pay	7,848	10,293	10,000	10,000	10,000
101433-512000	FICA Expense	6,594	8,740	8,877	8,877	9,222
101433-512100	Retirement Contribution	4,831	6,967	7,755	7,755	8,075
101433-512200	Workers Compensation	2,527	3,307	3,275	3,275	1,714
101433-513000	Medical Insurance	13,754	16,849	20,186	20,186	23,500
101433-513100	Dental Insurance	907	975	1,078	1,078	1,362
101433-513200	Vision Insurance	195	201	228	228	281
101433-513300	Life, AD&D & LTD Insurance	740	883	992	992	922
101433-513400	Employee Assistance Plan	41	45	52	52	52
101433-522500	Non-Capital Furn/Equip/Tools	96	586	500	500	500
101433-523100	Uniforms and Clothing	480	506	500	500	500

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101433-524300	Street Supplies	76	-	-	-	-
101433-524360	Street Supplies-Ice Slicer	81,163	119,626	110,000	110,000	110,000
101433-525100	Auto Expense-Parts & Repairs	2,853	83	250	250	250
101433-535010	Communication Svcs-Cell Phone	837	938	1,000	1,000	1,000
101433-538101	Travel, Training, & Meetings	2,032	6,321	1,500	1,500	3,000
101433-538999	Other Services and Charges	10,062	-	1,320	1,320	1,320
101433-550020	Parts/Repairs/Maint-Equip	8,760	9,664	10,000	10,000	12,000
101433-550100	Parts/Repairs/Maint-Software	3,080	3,470	3,840	3,840	3,840
Total Snow & Ice Removal		226,432	295,075	290,649	290,649	301,754
Sign Maintenance						
101434-511000	Regular Salaries	66,390	87,639	90,507	90,507	95,034
101434-511200	Overtime Pay	6,304	8,278	7,000	7,000	7,000
101434-512000	FICA Expense	5,464	7,201	7,227	7,227	7,545
101434-512100	Retirement Contribution	4,020	5,768	6,339	6,339	6,632
101434-512200	Workers Compensation	2,053	2,678	2,651	2,651	1,398
101434-513000	Medical Insurance	11,116	13,596	16,276	16,276	18,970
101434-513100	Dental Insurance	732	787	870	870	1,101
101434-513200	Vision Insurance	157	162	183	183	228
101434-513300	Life, AD&D & LTD Insurance	611	726	817	817	760
101434-513400	Employee Assistance Plan	33	37	36	36	36
101434-522100	Operating Supplies-Signs	19,519	18,683	22,000	22,000	35,000
101434-522500	Non-Capital Furn/Equip/Tools	294	1,609	1,100	1,100	1,100
101434-523100	Uniforms and Clothing	654	685	400	400	400
101434-524300	Street Supplies	2,461	1,898	11,000	11,000	11,000
101434-524350	Street Supplies-Thermoplastic	7,053	3,759	10,000	10,000	10,000
101434-525100	Auto Expense-Parts & Repairs	30	-	200	200	200
101434-532220	Business and Auto Allowance	45	45	50	50	50
101434-535010	Communication Svcs-Cell Phone	683	764	750	750	750
101434-536000	Rentals-Equipment	-	-	500	500	500
101434-538101	Travel, Training, & Meetings	-	95	750	750	750
101434-550020	Parts/Repairs/Maint-Equip	-	-	450	450	450
Total Sign Maintenance		127,620	154,409	179,106	179,106	198,904
Streetscapes						
101435-511000	Regular Salaries	195,825	197,563	234,722	234,722	271,823
101435-511100	Variable Salaries	-	5,319	-	-	-
101435-511200	Overtime Pay	5,123	7,814	6,000	6,000	6,000
101435-512000	FICA Expense	14,945	15,793	17,594	17,594	20,635
101435-512100	Retirement Contribution	11,103	12,509	15,647	15,647	18,060
101435-512200	Workers Compensation	3,420	3,315	3,757	3,757	2,992
101435-513000	Medical Insurance	24,276	28,708	40,406	40,406	40,448
101435-513100	Dental Insurance	1,969	2,048	2,674	2,674	2,967
101435-513200	Vision Insurance	464	433	539	539	532
101435-513300	Life, AD&D & LTD Insurance	1,683	1,725	1,776	1,776	2,268
101435-513400	Employee Assistance Plan	78	82	97	97	106
101435-520100	Office Supplies	-	131	600	600	250
101435-521100	Computer Supplies-Software	67	-	250	250	250
101435-522010	Operating Supplies-Chemicals	604	611	1,500	1,500	1,500
101435-522120	Operating Supplies-Safety	8	646	500	500	850
101435-522170	Operating Supplies - Tree Repl	2,400	6,259	5,000	5,000	5,000
101435-522200	Operating Supplies-Plant Mat.	5,549	6,062	7,000	7,000	7,000
101435-522500	Non-Capital Furn/Equip/Tools	599	1,853	3,500	3,500	4,000
101435-522900	Miscellaneous Supplies	506	872	1,000	1,000	3,000
101435-523100	Uniforms and Clothing	1,999	1,999	2,700	2,700	3,000
101435-525100	Auto Expense-Parts & Repairs	-	-	-	-	-
101435-532220	Business and Auto Allowance	111	70	250	250	250
101435-534050	Utility Services-Water	83,044	148,679	126,000	126,000	126,000
101435-535010	Communication Svcs-Cell Phone	1,109	1,025	1,200	1,200	1,200

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

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101441-550280	Parts/Repairs/Maint-Other	-	-	270	270	500
101441-580030	Vehicle/Equipment Replacement	350	1,400	2,110	2,110	1,372
101441-580040	Computer Replacement	1,120	1,120	1,120	1,120	1,120
Total City Hall & General Building Maintenance		178,865	252,882	232,665	232,665	266,665
Police Department Building Maintenance						
101443-511000	Regular Salaries	25,905	29,682	29,805	29,805	35,934
101443-511200	Overtime Pay	415	537	200	200	200
101443-512000	FICA Expense	1,955	2,232	2,196	2,196	2,644
101443-512100	Retirement Contribution	1,450	1,837	1,951	1,951	2,348
101443-512200	Workers Compensation	596	715	707	707	477
101443-513000	Medical Insurance	2,719	2,964	3,148	3,148	4,712
101443-513100	Dental Insurance	158	184	182	182	264
101443-513200	Vision Insurance	41	42	42	42	67
101443-513300	Life, AD&D & LTD Insurance	209	241	254	254	318
101443-513400	Employee Assistance Plan	9	10	9	9	11
101443-522110	Operating Supplies-Janitorial	2,110	4,330	3,180	3,180	3,180
101443-522500	Non-Capital Furn/Equip/Tools	56	72	-	-	-
101443-522900	Miscellaneous Supplies	3,786	1,484	1,590	1,590	1,590
101443-523100	Uniforms and Clothing	78	90	100	100	100
101443-532220	Business and Auto Allowance	54	54	50	50	50
101443-534000	Utility Services-Gas	5,932	5,857	5,730	5,730	7,500
101443-534010	Utility Services-Electricity	32,837	33,053	41,220	41,220	41,220
101443-534020	Utility Service-Trash Removal	1,179	1,127	1,750	1,750	2,200
101443-534040	Utility Service-Haz Waste Disp	-	-	270	270	270
101443-534050	Utility Services-Water	13,179	9,177	14,850	14,850	14,850
101443-535000	Communication Svcs-Telephone	5,032	5,564	3,710	3,710	3,710
101443-535010	Communication Svcs-Cell Phone	149	188	200	200	200
101443-535040	Communication Svcs-T1 Line	2,671	2,474	4,240	4,240	4,240
101443-540300	Prof Serv-Custodial	33,842	33,842	39,730	39,730	39,730
101443-540900	Prof Serv-Other	4,592	2,555	3,670	3,670	3,670
101443-547010	Prof Serv-Pest Control	678	837	800	800	800
101443-550000	Parts/Repairs/Maint-Bldgs/Fac	584	1,602	5,840	5,840	7,500
101443-550020	Parts/Repairs/Maint-Equip	-	-	530	530	4,000
101443-550070	Parts/Repairs/Maint-HVAC	1,797	445	5,310	5,310	5,310
101443-550080	Parts/Repairs/Maint-Elevators	3,964	4,205	4,500	4,500	4,500
101443-550100	Parts/Repairs/Maint-Software	280	335	1,580	1,580	1,580
101443-550130	Parts/Repairs/Maint-Security	590	2,072	1,060	1,060	1,060
101443-550140	Parts/Repairs/Maint-Painting	-	-	2,650	2,650	2,650
101443-550150	Parts/Repairs/Maint-Fire Syste	2,345	708	3,000	3,000	3,000
101443-550160	Parts/Repairs/Maint-Electrical	110	-	1,060	1,060	2,500
101443-550170	Parts/Repairs/Maint-Plumbing	243	960	1,060	1,060	1,500
101443-550180	Parts/Repairs/Maint-Lighting	224	556	5,310	5,310	5,310
101443-580030	Vehicle/Equipment Replacement	800	800	1,210	1,210	787
Total Police Department Building Maintenance		150,566	150,832	192,694	192,694	209,982
Sustainability						
101446-511000	Regular Salaries	84,692	93,049	106,699	106,699	126,363
101446-511100	Variable Salaries	4,334	50	-	-	-
101446-512000	FICA Expense	6,622	6,917	7,950	7,950	9,404
101446-512100	Retirement Contribution	4,666	5,695	6,935	6,935	8,213
101446-512200	Workers Compensation	400	367	366	366	287
101446-513000	Medical Insurance	6,848	2,965	1,957	1,957	1,948
101446-513100	Dental Insurance	408	189	121	121	122
101446-513200	Vision Insurance	126	46	25	25	25
101446-513300	Life, AD&D & LTD Insurance	683	747	921	921	1,070
101446-513400	Employee Assistance Plan	27	27	31	31	31
101446-520100	Office Supplies	(11)	990	1,000	1,000	1,000
101446-521100	Computer Supplies-Software	404	-	400	400	400

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101446-522900	Miscellaneous Supplies	22,800	6,396	12,000	12,000	12,000
101446-523100	Uniforms and Clothing	-	18	-	-	-
101446-532000	Advertising/Marketing	-	458	5,000	5,000	10,000
101446-532220	Business and Auto Allowance	272	270	280	280	280
101446-532230	Dues/Subscriptions/Books	-	-	-	-	-
101446-534100	Utility Services - Clean Energy	-	-	-	-	-
101446-535010	Communication Svcs-Cell Phone	103	96	70	70	70
101446-537080	Other Special Event Costs	616	2,249	-	-	-
101446-538101	Travel, Training, & Meetings	29	657	500	500	1,000
101446-538130	Louisville Recycling/Con Board	-	-	-	-	-
101446-538420	Contributions & Grants	-	10,000	-	-	-
101446-538451	Sustainability Rebates	-	16,850	32,000	32,000	32,000
101446-540900	Prof Serv-Other	-	50,230	-	-	-
101446-540910	Prof Serv-Consulting	-	-	265,840	531,680	-
Total Sustainability		133,017	198,267	442,095	707,935	204,213
Austin Niehoff Building Maintenance						
101447-511000	Regular Salaries	5,924	6,565	6,581	6,581	7,930
101447-511200	Overtime Pay	59	60	50	50	50
101447-512000	FICA Expense	449	495	489	489	589
101447-512100	Retirement Contribution	328	402	431	431	519
101447-512200	Workers Compensation	153	179	178	178	118
101447-513000	Medical Insurance	707	798	847	847	1,164
101447-513100	Dental Insurance	41	51	50	50	66
101447-513200	Vision Insurance	11	11	11	11	17
101447-513300	Life, AD&D & LTD Insurance	48	55	54	54	72
101447-513400	Employee Assistance Plan	2	2	4	4	5
101447-522110	Operating Supplies-Janitorial	392	-	420	420	600
101447-522500	Non-Capital Furn/Equip/Tools	9	18	-	-	-
101447-523100	Uniforms and Clothing	20	24	50	50	50
101447-534000	Utility Services-Gas	1,105	1,203	1,370	1,370	1,700
101447-534010	Utility Services-Electricity	979	653	2,290	2,290	1,500
101447-534050	Utility Services-Water	136	137	210	210	210
101447-535000	Communication Svcs-Telephone	839	865	740	740	740
101447-535010	Communication Svcs-Cell Phone	32	41	50	50	50
101447-535040	Communication Svcs-T1 Line	261	241	420	420	420
101447-540300	Prof Serv-Custodial	4,944	6,088	9,070	9,070	9,070
101447-547010	Prof Serv-Pest Control	-	75	-	-	-
101447-550000	Parts/Repairs/Maint-Bldgs/Fac	294	3	850	850	850
101447-550020	Parts/Repairs/Maint-Equip	-	-	140	140	140
101447-550070	Parts/Repairs/Maint-HVAC	65	25	530	530	530
101447-550140	Parts/Repairs/Maint-Painting	-	-	110	110	110
101447-550150	Parts/Repairs/Maint-Fire Syste	4	52	1,000	1,000	1,000
101447-550160	Parts/Repairs/Maint-Electrical	1,540	-	110	110	110
101447-550170	Parts/Repairs/Maint-Plumbing	85	90	110	110	110
101447-550180	Parts/Repairs/Maint-Lighting	-	-	160	160	160
Total Austin Neihoff Building Maintenance		18,427	18,136	26,325	26,325	27,880
City Services Building Maintenance						
101448-511000	Regular Salaries	44,901	49,131	49,227	49,227	59,399
101448-511200	Overtime Pay	533	660	300	300	300
101448-512000	FICA Expense	3,386	3,685	3,626	3,626	4,374
101448-512100	Retirement Contribution	2,493	3,024	3,221	3,221	3,881
101448-512200	Workers Compensation	1,037	1,176	1,164	1,164	791
101448-513000	Medical Insurance	4,853	5,612	5,950	5,950	8,239
101448-513100	Dental Insurance	276	369	368	368	480
101448-513200	Vision Insurance	71	78	78	78	113
101448-513300	Life, AD&D & LTD Insurance	356	402	417	417	531
101448-513400	Employee Assistance Plan	15	16	14	14	17

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101448-522110	Operating Supplies-Janitorial	3,310	3,109	2,120	2,120	2,120
101448-522500	Non-Capital Furn/Equip/Tools	898	317	200	200	200
101448-522900	Miscellaneous Supplies	4,363	4,119	4,000	4,000	5,000
101448-523100	Uniforms and Clothing	732	193	150	150	150
101448-532220	Business and Auto Allowance	54	54	50	50	50
101448-532350	CTC Land Dues	3,235	1,735	6,790	6,790	6,790
101448-534000	Utility Services-Gas	12,688	19,946	12,590	12,590	25,000
101448-534010	Utility Services-Electricity	32,786	31,931	35,490	35,490	45,000
101448-534020	Utility Service-Trash Removal	5,603	5,466	6,370	6,370	6,370
101448-534040	Utility Service-Haz Waste Disp	-	-	270	270	270
101448-534050	Utility Services-Water	4,869	2,252	10,000	10,000	10,000
101448-535000	Communication Svcs-Telephone	1,957	2,150	1,490	1,490	1,490
101448-535010	Communication Svcs-Cell Phone	248	300	300	300	300
101448-535040	Communication Svcs-T1 Line	1,148	1,062	1,700	1,700	1,700
101448-540300	Prof Serv-Custodial	17,069	18,531	22,280	22,280	22,280
101448-540900	Prof Serv-Other	2,342	2,555	3,670	3,670	3,670
101448-547010	Prof Serv-Pest Control	590	1,682	1,060	1,060	1,060
101448-550000	Parts/Repairs/Maint-Bldgs/Fac	3,558	2,108	7,960	7,960	12,000
101448-550020	Parts/Repairs/Maint-Equip	9,715	647	1,060	1,060	4,060
101448-550070	Parts/Repairs/Maint-HVAC	4,122	8,807	6,370	6,370	6,370
101448-550100	Parts/Repairs/Maint-Software	-	1,646	1,580	1,580	1,580
101448-550130	Parts/Repairs/Maint-Security	2,472	13,162	2,000	2,000	2,000
101448-550140	Parts/Repairs/Maint-Painting	-	-	300	300	300
101448-550150	Parts/Repairs/Maint-Fire Syste	3,597	826	2,950	2,950	2,950
101448-550160	Parts/Repairs/Maint-Electrical	510	136	2,570	2,570	2,570
101448-550170	Parts/Repairs/Maint-Plumbing	892	1,733	1,060	1,060	2,500
101448-550180	Parts/Repairs/Maint-Lighting	7,889	120	1,060	1,060	1,060
101448-580030	Vehicle/Equipment Replacement	1,200	1,200	1,800	1,800	1,171
Total City Services Building Maintenance		183,768	189,940	201,605	201,605	246,136
Fleet Maintenance						
101450-511000	Regular Salaries	834	1,043	1,327	1,327	1,472
101450-511200	Overtime Pay	71	102	100	100	100
101450-512000	FICA Expense	67	87	107	107	119
101450-512100	Retirement Contribution	51	71	92	92	102
101450-512200	Workers Compensation	14	15	18	18	14
101450-513000	Medical Insurance	194	145	153	153	358
101450-513100	Dental Insurance	12	8	8	8	22
101450-513200	Vision Insurance	3	2	2	2	3
101450-513300	Life, AD&D & LTD Insurance	8	9	14	14	15
101450-513400	Employee Assistance Plan	0	0	-	-	-
101450-520100	Office Supplies	40	-	130	130	130
101450-522120	Operating Supplies-Safety	20	392	800	800	800
101450-522500	Non-Capital Furn/Equip/Tools	356	700	2,150	2,150	2,150
101450-522900	Miscellaneous Supplies	-	16	1,000	1,000	1,000
101450-523100	Uniforms and Clothing	6	496	950	950	950
101450-525100	Auto Expense-Parts & Repairs	1,860	1,146	700	700	700
101450-525300	Gas & Oil	-	-	440	440	435
101450-532200	Printing	181	235	100	100	100
101450-535010	Communication Svcs-Cell Phone	8	9	-	-	-
101450-536000	Rentals-Equipment	1,042	1,106	-	-	-
101450-538101	Travel, Training, & Meetings	18	5,433	1,000	1,000	1,000
101450-540900	Prof Serv-Other	2,699	1,486	3,500	3,500	3,500
101450-550020	Parts/Repairs/Maint-Equip	2,411	689	-	-	-
101450-550100	Parts/Repairs/Maint-Software	1,999	703	2,830	2,830	2,830
Total Fleet Maintenance		11,893	13,893	15,421	15,421	15,800
Sustainability Bag Tax						
101449-511000	Regular Salaries	-	-	-	-	74,990

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101449-512000	FICA Expense	-	-	-	-	5,736
101449-512100	Retirement Contribution	-	-	-	-	4,874
101449-512200	Workers Compensation	-	-	-	-	33
101449-513300	Life, AD&D & LTD Insurance	-	-	-	-	733
101449-513400	Employee Assistance Plan	-	-	-	-	27
101449-532000	Advertising/Marketing	-	-	-	-	5,000
101449-538452	Low Income Programs	-	-	-	-	15,000
101449-538453	Waste Reduction Programs	-	-	-	-	107,000
Total Sustainability Bag Tax		-	-	-	-	213,393

Community Design

101515-511000	Regular Salaries	294,676	431,763	467,645	467,645	510,249
101515-511100	Variable Salaries	13,546	21,076	-	-	5,628
101515-511200	Overtime Pay	111	312	500	500	500
101515-512000	FICA Expense	23,288	32,289	33,249	33,249	35,816
101515-512100	Retirement Contribution	16,846	26,845	31,322	31,322	33,652
101515-512200	Workers Compensation	1,935	3,290	3,223	3,223	736
101515-513000	Medical Insurance	31,633	55,506	75,650	75,650	67,839
101515-513100	Dental Insurance	1,999	3,669	4,802	4,802	4,288
101515-513200	Vision Insurance	564	728	923	923	647
101515-513300	Life, AD&D & LTD Insurance	2,308	2,900	3,163	3,163	2,497
101515-513400	Employee Assistance Plan	145	198	128	128	128
101515-520100	Office Supplies	1,547	3,029	2,200	2,200	3,500
101515-521100	Computer Supplies-Software	3,050	3,524	5,000	5,000	5,000
101515-522500	Non-Capital Furn/Equip/Tools	-	360	1,000	1,000	1,000
101515-523100	Uniforms and Clothing	22	19	1,000	1,000	1,000
101515-532010	Public Education & Outreach	2,123	1,607	5,000	5,000	8,000
101515-532200	Printing	200	564	500	500	600
101515-532220	Business and Auto Allowance	1,952	2,492	2,600	2,600	2,600
101515-532230	Dues/Subscriptions/Books	2,383	1,837	3,000	3,000	3,000
101515-535010	Communication Svcs-Cell Phone	641	1,282	1,500	1,500	1,500
101515-538101	Travel, Training, & Meetings	1,638	6,391	14,000	14,000	14,000
101515-540470	Prof Serv-Recording Fee	-	-	500	500	500
101515-540900	Prof Serv-Other	-	82,597	-	-	-
101515-540910	Prof Serv-Consulting	64,171	18,525	-	417,725	150,000
101515-550090	Parts/Repairs/Maint-Copiers	1,394	1,257	2,000	2,000	2,000
101515-580040	Computer Replacement	3,280	3,280	3,280	3,280	3,280
Total Community Design		469,451	705,340	662,185	1,079,910	857,960

Building Safety

101530-511000	Regular Salaries	460,477	577,449	678,007	678,007	727,647
101530-511100	Variable Salaries	1,465	24,211	47,935	47,935	48,790
101530-511200	Overtime Pay	491	287	1,000	1,000	500
101530-512000	FICA Expense	34,999	45,108	54,130	54,130	58,567
101530-512100	Retirement Contribution	25,364	35,172	44,134	44,134	47,331
101530-512200	Workers Compensation	3,945	4,451	6,509	6,509	3,670
101530-513000	Medical Insurance	55,272	76,105	84,962	84,962	93,032
101530-513100	Dental Insurance	3,675	4,868	5,394	5,394	4,819
101530-513200	Vision Insurance	730	978	1,089	1,089	954
101530-513300	Life, AD&D & LTD Insurance	3,745	4,395	5,659	5,659	6,146
101530-513400	Employee Assistance Plan	246	301	219	219	219
101530-520100	Office Supplies	861	1,296	3,000	3,000	3,000
101530-521000	Computer Supplies	50	3,667	1,000	1,000	3,000
101530-521100	Computer Supplies-Software	1,130	1,421	2,000	2,000	3,750
101530-522120	Operating Supplies-Safety	589	671	1,200	1,200	1,200
101530-522230	Reference Materials	-	979	4,000	4,000	4,000
101530-522500	Non-Capital Furn/Equip/Tools	11	250	2,000	2,000	2,000
101530-522900	Miscellaneous Supplies	-	-	-	-	-

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101530-523100	Uniforms and Clothing	501	646	1,500	1,500	1,500
101530-525100	Auto Expense-Parts & Repairs	237	209	2,200	2,200	3,000
101530-525200	Auto Expense-Tires	-	-	1,000	1,000	2,500
101530-525300	Gas & Oil	1,236	1,572	4,100	4,100	4,100
101530-529100	Resale Merchandise	-	-	500	500	1,500
101530-532200	Printing	203	564	1,200	1,200	1,200
101530-532220	Business and Auto Allowance	170	225	200	200	2,300
101530-532230	Dues/Subscriptions/Books	1,037	1,961	2,000	2,000	6,790
101530-535010	Communication Svcs-Cell Phone	2,941	3,914	4,000	4,000	5,000
101530-535030	Comm Svcs-Internet/Cable	1,722	2,731	3,000	3,000	3,000
101530-538101	Travel, Training, & Meetings	4,680	8,933	15,000	15,000	15,000
101530-538910	Building Abatement	-	3,917	80,000	80,000	90,000
101530-540140	Prof Serv-Plan Review/Insp.	6,680	133,599	300,000	336,347	200,000
101530-540670	Prof Serv-Elevator Inspection	4,700	-	-	-	-
101530-540900	Prof Serv-Other	-	-	-	-	-
101530-540910	Prof Serv-Consulting	2,591	-	5,000	5,000	5,000
101530-550100	Parts/Repairs/Maint-Software	12,418	13,039	16,000	16,000	16,000
101530-580030	Vehicle/Equipment Replacement	5,500	5,500	8,240	8,240	5,359
101530-580040	Computer Replacement	840	840	840	840	840
Total Building Safety		638,506	959,259	1,387,018	1,423,365	1,371,714
Library Services						
101600-511000	Regular Salaries	772,403	844,638	865,768	865,768	915,461
101600-511100	Variable Salaries	254,452	395,405	465,429	465,429	467,259
101600-511200	Overtime Pay	544	-	-	-	-
101600-512000	FICA Expense	77,402	92,490	96,423	96,423	100,578
101600-512100	Retirement Contribution	42,665	51,164	56,274	56,274	59,507
101600-512200	Workers Compensation	3,255	4,423	3,758	3,758	613
101600-512300	Unemployment Compensation	2,552	-	-	-	-
101600-513000	Medical Insurance	97,303	93,989	95,000	95,000	99,779
101600-513100	Dental Insurance	6,820	6,725	6,571	6,571	7,633
101600-513200	Vision Insurance	1,380	1,392	1,360	1,360	1,360
101600-513300	Life, AD&D & LTD Insurance	6,533	6,507	7,287	7,287	7,876
101600-513400	Employee Assistance Plan	458	439	297	297	297
101600-520100	Office Supplies	804	1,217	1,250	1,250	1,250
101600-521000	Computer Supplies	438	859	1,000	1,000	1,000
101600-521100	Computer Supplies-Software	9,420	8,289	10,500	10,500	10,500
101600-521200	Non-Capital Computer Hardware	18	-	900	48,422	900
101600-522100	Operating Supplies-Signs	100	212	330	330	330
101600-522500	Non-Capital Furn/Equip/Tools	301	66	1,000	1,000	1,000
101600-522909	Marshall Fire - Supplies	-	287	-	-	-
101600-526100	Library Reference Materials	1,951	1,347	2,100	2,100	2,200
101600-526110	Library Books	-	88,464	92,400	92,400	94,400
101600-526111	Library eBooks	-	8,691	13,800	13,800	13,800
101600-526120	Childrens Books & Media	24,289	-	-	-	-
101600-526130	Teen Books & Media	4,436	-	-	-	-
101600-526140	Adult Books & Media	33,942	-	-	-	-
101600-526160	Operating Supplies-Meet Room	586	201	420	420	420
101600-526170	Operating Supplies-Adult	184	400	1,000	1,000	750
101600-526180	Operating Supplies-Teen	334	212	200	200	200
101600-526190	Operating Supplies-Children	1,143	1,529	1,300	1,300	1,300
101600-526200	Material Processing	3,353	4,577	2,000	2,000	5,000
101600-532000	Advertising/Marketing	245	200	300	300	300
101600-532200	Printing	1,351	1,493	2,500	2,500	2,500
101600-532220	Business and Auto Allowance	3,018	3,000	3,000	3,000	3,000
101600-532230	Dues/Subscriptions/Books	2,982	4,551	7,000	7,000	7,000
101600-532240	Electronic Databases	38,145	30,691	42,250	42,250	46,000
101600-532250	Print Periodicals	8,227	7,470	8,000	8,000	8,000
101600-535010	Communication Svcs-Cell Phone	604	600	600	600	600

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101600-535030	Comm Svcs-Internet/Cable	2,583	2,480	2,500	2,500	2,500
101600-538101	Travel, Training, & Meetings	1,016	2,225	3,500	3,500	2,000
101600-538390	Library Grant Expense	10,996	24,920	11,100	11,100	11,000
101600-540300	Prof Serv-Custodial	335	-	-	-	-
101600-540415	Prof Serv-Bank Charges	1,765	1,987	3,400	3,400	3,400
101600-540440	Prof Serv-Collections	(35)	(20)	900	900	900
101600-540600	Prof Serv-Boulder Library	38,142	48,343	47,270	47,270	60,000
101600-540610	Prof Serv-CO Lib Consortium	1,972	2,613	6,000	6,000	6,000
101600-540630	Prof Serv-Children Programming	2,708	2,631	3,000	3,000	3,000
101600-540680	Prof Serv-Adult Programming	620	592	1,000	1,000	1,000
101600-540690	Prof Serv-Teen Programming	-	-	450	450	450
101600-540900	Prof Serv-Other	-	-	-	-	1,200
101600-550020	Parts/Repairs/Maint-Equip	21,265	50,056	33,800	33,800	33,800
101600-550090	Parts/Repairs/Maint-Copiers	1,524	4,079	3,000	3,000	3,000
101600-580040	Computer Replacement	4,740	4,740	4,740	4,740	4,740
Total Library Services		1,489,267	1,806,174	1,910,677	1,958,199	1,993,803
Library Building Maintenance						
101601-511000	Regular Salaries	29,342	34,118	34,287	34,287	41,596
101601-511200	Overtime Pay	474	597	230	230	230
101601-512000	FICA Expense	2,218	2,572	2,532	2,532	3,068
101601-512100	Retirement Contribution	1,644	2,110	2,245	2,245	2,718
101601-512200	Workers Compensation	695	852	842	842	565
101601-513000	Medical Insurance	3,180	3,393	3,599	3,599	5,477
101601-513100	Dental Insurance	187	207	206	206	303
101601-513200	Vision Insurance	49	49	49	49	80
101601-513300	Life, AD&D & LTD Insurance	239	278	291	291	371
101601-513400	Employee Assistance Plan	10	11	12	12	15
101601-520100	Office Supplies	-	14	-	-	-
101601-522110	Operating Supplies-Janitorial	3,032	8,094	6,370	6,370	6,370
101601-522500	Non-Capital Furn/Equip/Tools	46	90	160	160	160
101601-522900	Miscellaneous Supplies	514	273	1,590	1,590	1,590
101601-523100	Uniforms and Clothing	98	108	150	150	150
101601-532220	Business and Auto Allowance	54	54	50	50	50
101601-534000	Utility Services-Gas	10,246	28,550	9,740	9,740	31,000
101601-534010	Utility Services-Electricity	97,086	112,641	74,420	74,420	85,000
101601-534020	Utility Service-Trash Removal	1,572	1,782	2,650	2,650	2,650
101601-534040	Utility Service-Haz Waste Disp	-	-	270	270	270
101601-534050	Utility Services-Water	771	1,108	1,590	1,590	1,590
101601-535000	Communication Svcs-Telephone	1,714	1,743	1,380	1,380	1,380
101601-535010	Communication Svcs-Cell Phone	167	217	180	180	180
101601-535040	Communication Svcs-T1 Line	991	917	1,380	1,380	1,380
101601-540300	Prof Serv-Custodial	53,312	54,072	63,940	63,940	63,940
101601-540900	Prof Serv-Other	2,710	2,555	3,670	3,670	3,670
101601-547010	Prof Serv-Pest Control	794	912	1,400	1,400	1,400
101601-550000	Parts/Repairs/Maint-Bldgs/Fac	1,026	4,493	15,000	15,000	7,000
101601-550020	Parts/Repairs/Maint-Equip	-	-	1,170	1,170	1,170
101601-550070	Parts/Repairs/Maint-HVAC	4,723	469	11,670	11,670	11,670
101601-550080	Parts/Repairs/Maint-Elevators	7,547	7,199	8,500	8,500	8,500
101601-550100	Parts/Repairs/Maint-Software	-	335	1,580	1,580	1,580
101601-550130	Parts/Repairs/Maint-Security	1,502	2,530	1,060	1,060	1,060
101601-550140	Parts/Repairs/Maint-Painting	-	9	2,930	2,930	2,930
101601-550150	Parts/Repairs/Maint-Fire Syste	3,476	7,487	4,000	4,000	4,000
101601-550160	Parts/Repairs/Maint-Electrical	1,188	47	1,590	1,590	1,590
101601-550170	Parts/Repairs/Maint-Plumbing	150	343	1,590	1,590	1,590
101601-550180	Parts/Repairs/Maint-Lighting	295	937	20,000	20,000	5,310
101601-580030	Vehicle/Equipment Replacement	900	900	1,350	1,350	878
Total Library Building Maintenance		231,952	282,067	283,673	283,673	302,481

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Museum Services						
101610-511000	Regular Salaries	53,139	59,258	60,482	60,482	50,887
101610-511100	Variable Salaries	80,112	83,656	98,805	98,805	101,191
101610-511200	Overtime Pay	117	-	-	-	-
101610-512000	FICA Expense	10,242	10,981	11,730	11,730	10,905
101610-512100	Retirement Contribution	2,929	3,568	3,932	3,932	3,308
101610-512200	Workers Compensation	108	102	109	109	64
101610-512300	Unemployment Compensation	321	-	-	-	-
101610-513000	Medical Insurance	-	-	-	-	10,275
101610-513100	Dental Insurance	587	596	596	596	823
101610-513200	Vision Insurance	165	165	165	165	165
101610-513300	Life, AD&D & LTD Insurance	483	518	557	557	498
101610-513400	Employee Assistance Plan	102	86	48	48	48
101610-520100	Office Supplies	-	42	300	300	300
101610-521100	Computer Supplies-Software	1,784	1,106	950	950	950
101610-522000	Operating Supplies	2,996	2,582	4,500	4,500	4,500
101610-522200	Museum Acquisitions	-	-	2,000	2,000	2,000
101610-522500	Non-Capital Furn/Equip/Tools	-	-	-	-	2,000
101610-532000	Advertising/Marketing	-	-	1,000	1,000	1,000
101610-532010	Public Education & Outreach	-	-	4,000	4,000	4,000
101610-532200	Printing	-	-	6,500	6,500	6,500
101610-532230	Dues/Subscriptions/Books	403	434	300	300	300
101610-535030	Comm Svcs-Internet/Cable	994	1,097	1,200	1,200	1,200
101610-538101	Travel, Training, & Meetings	474	887	1,500	1,500	1,500
101610-538220	Louisville Historical Projects	-	-	4,000	4,000	4,000
101610-540900	Prof Serv-Other	-	6,873	5,000	5,000	6,000
101610-580040	Computer Replacement	980	980	970	970	970
Total Museum Services		155,934	172,931	208,644	208,644	213,384
Museum Building Maintenance						
101611-511000	Regular Salaries	4,681	5,501	5,532	5,532	6,796
101611-511200	Overtime Pay	59	60	50	50	50
101611-512000	FICA Expense	356	418	414	414	507
101611-512100	Retirement Contribution	261	338	363	363	446
101611-512200	Workers Compensation	126	158	157	157	103
101611-513000	Medical Insurance	584	613	649	649	965
101611-513100	Dental Insurance	34	37	37	37	53
101611-513200	Vision Insurance	9	9	9	9	15
101611-513300	Life, AD&D & LTD Insurance	39	46	45	45	62
101611-513400	Employee Assistance Plan	2	2	3	3	4
101611-522110	Operating Supplies-Janitorial	89	-	270	270	270
101611-522500	Non-Capital Furn/Equip/Tools	9	18	-	-	-
101611-523100	Uniforms and Clothing	20	21	50	50	50
101611-534000	Utility Services-Gas	1,923	2,232	2,290	2,290	3,000
101611-534010	Utility Services-Electricity	1,337	1,327	1,950	1,950	1,950
101611-534020	Utility Service-Trash Removal	-	-	800	800	800
101611-534040	Utility Service-Haz Waste Disp	-	-	50	50	50
101611-534050	Utility Services-Water	1,118	1,388	2,120	2,120	2,120
101611-535000	Communication Svcs-Telephone	1,828	1,906	1,590	1,590	1,590
101611-535010	Communication Svcs-Cell Phone	25	35	50	50	50
101611-535040	Communication Svcs-T1 Line	52	48	110	110	110
101611-540300	Prof Serv-Custodial	4,033	4,033	5,060	5,060	5,060
101611-540900	Prof Serv-Other	-	-	110	110	110
101611-547010	Prof Serv-Pest Control	191	990	1,500	1,500	1,500
101611-550000	Parts/Repairs/Maint-Bldgs/Fac	92	2,725	1,590	1,590	1,590
101611-550020	Parts/Repairs/Maint-Equip	-	-	110	110	110
101611-550070	Parts/Repairs/Maint-HVAC	565	-	2,120	2,120	2,120
101611-550130	Parts/Repairs/Maint-Security	1,535	1,316	1,060	1,060	1,060
101611-550140	Parts/Repairs/Maint-Painting	26,835	-	500	500	500

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101611-550150	Parts/Repairs/Maint-Fire Syste	941	1,777	5,000	5,000	2,390
101611-550160	Parts/Repairs/Maint-Electrical	-	-	270	270	270
101611-550170	Parts/Repairs/Maint-Plumbing	75	90	270	270	270
101611-550180	Parts/Repairs/Maint-Lighting	-	19	270	270	270
Total Museum Building Maintenance		46,819	25,106	34,399	34,399	34,241
Parks & Recreation Administration						
101710-511000	Regular Salaries	9,047	4,236	7,223	7,223	7,467
101710-511100	Variable Salaries	-	2,790	-	-	33,946
101710-511200	Overtime Pay	0	3	-	-	-
101710-512000	FICA Expense	644	539	470	470	3,108
101710-512100	Retirement Contribution	502	272	470	470	485
101710-512200	Workers Compensation	75	36	62	62	67
101710-513000	Medical Insurance	345	232	801	801	623
101710-513100	Dental Insurance	40	17	53	53	44
101710-513200	Vision Insurance	8	4	10	10	10
101710-513300	Life, AD&D & LTD Insurance	42	28	29	29	49
101710-513400	Employee Assistance Plan	2	1	2	2	2
101710-520100	Office Supplies	1,807	287	1,300	1,300	1,300
101710-521100	Computer Supplies-Software	551	188	500	500	500
101710-521200	Non-Capital Computer Hardware	745	-	-	-	-
101710-522500	Non-Capital Furn/Equip/Tools	578	37	600	600	600
101710-522900	Miscellaneous Supplies	231	323	530	530	530
101710-532200	Printing	1,477	2,502	3,130	3,130	3,130
101710-532220	Business and Auto Allowance	83	53	500	500	500
101710-532230	Dues/Subscriptions/Books	623	1,619	1,000	1,000	1,000
101710-534050	Utility Services-Water	-	13	-	-	-
101710-535010	Communication Svcs-Cell Phone	8,064	8,427	8,000	8,000	8,000
101710-535030	Comm Svcs-Internet/Cable	2,412	2,282	2,000	2,000	3,000
101710-538101	Travel, Training, & Meetings	578	1,141	4,000	4,000	5,000
101710-550090	Parts/Repairs/Maint-Copiers	258	283	2,000	2,000	1,000
101710-580040	Computer Replacement	1,460	1,460	1,460	1,460	1,460
Total Parks & Recreation Administration		29,573	26,774	34,140	34,140	71,821
Cultural Arts						
101730-511000	Regular Salaries	23,566	35,222	36,850	36,850	39,894
101730-512000	FICA Expense	1,793	2,675	2,784	2,784	2,999
101730-512100	Retirement Contribution	1,296	2,132	2,395	2,395	2,593
101730-512200	Workers Compensation	284	395	415	415	309
101730-513000	Medical Insurance	1,382	3,510	3,851	3,851	3,756
101730-513100	Dental Insurance	306	202	202	202	202
101730-513200	Vision Insurance	27	64	63	63	63
101730-513300	Life, AD&D & LTD Insurance	280	314	336	336	369
101730-513400	Employee Assistance Plan	11	14	13	13	14
101730-520100	Office Supplies	94	92	200	200	200
101730-522500	Non-Capital Furn/Equip/Tools	-	-	500	500	500
101730-522900	Miscellaneous Supplies	2,220	2,637	3,500	3,500	4,000
101730-530815	Arts Programming Grants	9,841	7,400	10,000	10,000	10,000
101730-530820	Public Art	44,777	40	25,000	47,575	25,000
101730-532000	Advertising/Marketing	920	1,008	3,500	3,500	3,500
101730-532200	Printing	-	135	1,000	1,000	1,000
101730-532230	Dues/Subscriptions/Books	-	76	500	500	500
101730-535010	Communication Svcs-Cell Phone	75	300	-	-	-
101730-535030	Comm Svcs-Internet/Cable	1,319	1,341	1,400	1,400	1,400
101730-538101	Travel, Training, & Meetings	-	450	1,000	1,000	1,000
101730-538330	Louisville Cultural Council	14,736	13,344	35,000	35,000	15,000
101730-538999	Other Services and Charges	-	1,091	1,750	1,750	1,750
101730-540900	Prof Serv-Other	1,080	-	3,220	3,220	3,220
Total Cultural Arts		104,008	72,442	133,479	156,054	117,269

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Arts Center Building Maintenance						
101735-511000	Regular Salaries	5,924	6,565	6,581	6,581	7,930
101735-511200	Overtime Pay	59	60	50	50	50
101735-512000	FICA Expense	449	495	489	489	589
101735-512100	Retirement Contribution	328	402	431	431	519
101735-512200	Workers Compensation	153	179	178	178	118
101735-513000	Medical Insurance	707	798	847	847	1,164
101735-513100	Dental Insurance	41	51	50	50	66
101735-513200	Vision Insurance	11	11	11	11	17
101735-513300	Life, AD&D & LTD Insurance	48	55	54	54	72
101735-513400	Employee Assistance Plan	2	2	4	4	5
101735-522110	Operating Supplies-Janitorial	873	870	1,060	1,060	1,060
101735-522500	Non-Capital Furn/Equip/Tools	9	18	-	-	-
101735-522900	Miscellaneous Supplies	-	71	270	270	270
101735-523100	Uniforms and Clothing	20	24	50	50	50

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
101735-534000	Utility Services-Gas	960	880	1,150	1,150	1,150
101735-534010	Utility Services-Electricity	862	2,391	1,370	1,370	1,670
101735-534020	Utility Service-Trash Removal	557	919	1,430	1,430	1,430
101735-534040	Utility Service-Haz Waste Disp	-	-	110	110	110
101735-535010	Communication Svcs-Cell Phone	32	41	50	50	50
101735-540300	Prof Serv-Custodial	6,922	6,922	10,950	10,950	10,950
101735-547010	Prof Serv-Pest Control	190	690	1,000	1,000	1,000
101735-550000	Parts/Repairs/Maint-Bldgs/Fac	11	-	3,000	3,000	3,000
101735-550070	Parts/Repairs/Maint-HVAC	65	25	2,120	2,120	2,120
101735-550130	Parts/Repairs/Maint-Security	919	1,316	8,000	8,000	8,000
101735-550140	Parts/Repairs/Maint-Painting	-	-	2,650	2,650	2,650
101735-550150	Parts/Repairs/Maint-Fire Syste	-	50	270	270	270
101735-550160	Parts/Repairs/Maint-Electrical	-	-	530	530	530
101735-550170	Parts/Repairs/Maint-Plumbing	75	90	1,060	1,060	1,060
101735-550180	Parts/Repairs/Maint-Lighting	-	-	530	530	530
Total Arts Center Building Maintenance		19,215	22,925	44,295	44,295	46,430
Steinbaugh Pavilion Building Maintenance						
101736-511000	Regular Salaries	2,962	3,282	3,291	3,291	3,966
101736-511200	Overtime Pay	30	30	50	50	50
101736-512000	FICA Expense	224	247	247	247	298
101736-512100	Retirement Contribution	164	201	217	217	261
101736-512200	Workers Compensation	76	89	89	89	59
101736-513000	Medical Insurance	353	399	424	424	583
101736-513100	Dental Insurance	21	25	26	26	34
101736-513200	Vision Insurance	5	6	5	5	7
101736-513300	Life, AD&D & LTD Insurance	24	28	30	30	37
101736-513400	Employee Assistance Plan	1	1	-	-	-
101736-522500	Non-Capital Furn/Equip/Tools	5	9	-	-	-
101736-523100	Uniforms and Clothing	10	12	-	-	-
101736-534010	Utility Services-Electricity	2,005	2,797	5,150	5,150	3,000
101736-534050	Utility Services-Water	646	370	320	320	320
101736-535010	Communication Svcs-Cell Phone	16	21	-	-	-
101736-550000	Parts/Repairs/Maint-Bldgs/Fac	97	694	2,000	2,000	6,000
101736-550020	Parts/Repairs/Maint-Equip	-	-	640	640	3,500
101736-550140	Parts/Repairs/Maint-Painting	-	-	320	320	320
101736-550150	Parts/Repairs/Maint-Fire Syste	4	15	-	-	-
101736-550160	Parts/Repairs/Maint-Electrical	-	98	500	500	500
101736-550180	Parts/Repairs/Maint-Lighting	-	225	320	320	320
Total Steinbaugh Pavilion Building Maintenance		6,642	8,549	13,629	13,629	19,255
Debt Service						
101111-570350	Principal - Capital Leases	6,126	6,348	6,590	6,590	5,890
101111-570350	Lease Principal	-	9,165	-	-	-
101111-570650	Interest - Capital Leases	2,376	2,155	1,910	1,910	2,590
101111-570750	Lease Interest Expense	-	3,967	-	-	-
Total Debt Service		8,503	21,635	8,500	8,500	8,480
Interfund Transfers						
101910-990201	Transfer to Open Space & Parks	874,680	900,570	983,480	983,480	1,017,900
101910-990204	Transfer to Cemetery Fund	150,820	166,037	169,850	169,850	122,220
101910-990208	Transfer to Recreation Fund	1,440,150	1,122,420	1,225,750	1,225,750	1,268,650
101910-990301	Transfer to Cap Projects Fund	-	3,000,000	3,000,000	3,000,000	-
101910-990501	Transfer to Water Fund	-	300,564	-	-	-
101910-990502	Transfer to Wastewater	-	298,155	-	-	-
101910-990503	Transfer to Stormwater Fund	-	86,507	-	-	-
101910-990510	Transfer to Solid Waste Fund	-	141,933	-	-	-
Total Interfund Transfers		2,465,650	6,016,186	5,379,080	5,379,080	2,408,770

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Total General Fund Expenditures		<u>20,509,968</u>	<u>28,214,477</u>	<u>29,634,306</u>	<u>30,636,864</u>	<u>28,351,229</u>
Ending Fund Balance		<u>12,485,969</u>	<u>15,559,051</u>	<u>10,519,675</u>	<u>9,599,492</u>	<u>6,749,973</u>

Attachment 2

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

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

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

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
201750-538101	Travel, Training, & Meetings	4,520	4,175	5,000	5,000	9,000
201750-538350	Open Space Advisory Board	6	91	100	100	250
201750-540110	Prof Serv-Engineering	825	-	830	830	830
201750-540530	Prof Serv-Resource Management	2,287	8,996	15,000	15,000	131,000
201750-547000	Prof Serv-Mowing	-	-	-	-	25,000
201750-540900	Prof Serv-Other	7,400	12,420	54,500	12,000	50,000
201750-547010	Prof Serv-Pest Control	4,804	5,072	5,300	5,300	5,512
201750-547020	Prof Serv-Weed Control	27,972	27,817	60,000	60,000	35,000
201750-547030	Prof Serv-Landscape Maint.	-	12,071	-	-	3,200
201750-547031	Prof Serv Lndscp Bridge House	-	2,329	2,500	2,500	2,500
201750-547100	Prof Serv - Tree/Hort Maint	-	8,329	4,000	4,000	5,000
201750-550030	Parts/Repairs/Maint-Grounds	5,125	13,794	11,970	11,970	11,000
201750-550240	Parts/Repairs/Maint-Memorials	-	4,996	-	-	-
201750-550260	Parts/Repairs/Maint-Ground Irr	450	-	200	200	200
201750-580030	Vehicle/Equipment Replacement	7,600	7,600	11,390	11,390	7,407
201750-580040	Computer Replacement	700	700	700	700	700
Total Open Space Administration & Operations		423,517	493,403	662,870	620,370	821,790
Parks Administration & Operations						
201751-511000	Regular Salaries	605,150	615,761	715,412	715,412	829,403
201751-511100	Variable Salaries	64,778	100,136	335,672	335,672	313,997
201751-511200	Overtime Pay	17,756	27,008	22,050	22,050	22,050
201751-512000	FICA Expense	51,339	55,869	79,083	79,083	87,281
201751-512100	Retirement Contribution	34,337	39,022	47,931	47,931	55,344
201751-512200	Workers Compensation	10,977	10,415	16,102	16,102	12,605
201751-513000	Medical Insurance	75,718	92,103	122,187	122,187	120,195
201751-513100	Dental Insurance	6,118	6,507	8,118	8,118	8,925
201751-513200	Vision Insurance	1,408	1,348	1,624	1,624	1,590
201751-513300	Life, AD&D & LTD Insurance	4,971	4,863	5,462	5,462	6,985
201751-513400	Employee Assistance Plan	365	386	295	295	326
201751-520100	Office Supplies	261	2,047	2,000	2,000	2,000
201751-521100	Computer Supplies-Software	176	402	500	500	7,500
201751-522010	Operating Supplies-Chemicals	3,401	1,331	3,600	3,600	4,500
201751-522100	Operating Supplies-Signs	606	2,054	1,500	1,500	2,000
201751-522110	Operating Supplies-Janitorial	-	-	-	-	8,000
201751-522120	Operating Supplies-Safety	888	1,850	2,000	2,000	2,500
201751-522170	Operating Supplies - Tree Repl	11,304	3,930	18,000	18,000	18,000
201751-522200	Operating Supplies-Plant Mat.	4,696	5,839	10,000	10,000	10,000
201751-522500	Non-Capital Furn/Equip/Tools	2,479	9,212	7,500	7,500	12,500
201751-522900	Miscellaneous Supplies	11,233	11,615	12,000	12,000	12,000
201751-523100	Uniforms and Clothing	5,543	6,540	7,500	7,500	9,000
201751-525100	Auto Expense-Parts & Repairs	9,234	9,844	12,000	12,000	14,000
201751-525200	Auto Expense-Tires	2,876	6,081	1,600	1,600	2,000
201751-525300	Gas & Oil	28,321	46,072	38,400	38,400	38,400
201751-532200	Printing	49	163	-	-	-
201751-532220	Business and Auto Allowance	415	263	900	900	500
201751-532230	Dues/Subscriptions/Books	34	34	500	500	500
201751-533100	Boulder County Youth Corp	-	8,175	7,750	7,750	7,750
201751-534010	Utility Services-Electricity	33,190	31,203	22,050	22,050	22,050
201751-534020	Utility Service-Trash Removal	4,817	6,625	4,460	4,460	4,460
201751-534050	Utility Services-Water	232,604	440,187	250,000	250,000	222,000
201751-535010	Communication Svcs-Cell Phone	3,221	3,039	3,300	3,300	3,500
201751-535030	Comm Svcs-Internet/Cable	-	1,063	-	-	-
201751-536000	Rentals-Equipment	11,147	5,170	10,000	10,000	21,000

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
201751-538101	Travel, Training, & Meetings	1,546	5,113	5,000	5,000	7,500
201751-538999	Other Services and Charges	-	-	250	250	250
201751-540300	Prof Serv-Custodial	42,900	39,600	15,000	15,000	30,000
201751-540555	Prof Serv-Branch Site Grinding	12,500	17,850	14,000	14,000	14,000
201751-540900	Prof Serv-Other	4,950	111,640	118,000	118,000	118,000
201751-547000	Prof Serv-Mowing	88,478	114,447	122,940	122,940	123,500
201751-547010	Prof Serv-Pest Control	3,363	3,550	3,000	3,000	3,000
201751-547020	Prof Serv-Weed Control	-	-	2,000	2,000	2,000
201751-547030	Prof Serv-Landscape Maint.	72,589	12,063	20,000	20,000	18,000
201751-547031	Prof Serv Lndscp Bridge House	-	53,020	75,000	75,000	90,000
201751-547100	Prof Serv - Tree/Hort Maint	16,690	21,256	40,000	40,000	40,000
201751-547110	Prof Serv - Conc/Sidewalk/Trl	15,000	19,724	15,000	15,000	18,000
201751-547120	Prof Serv - Tennis Crt Repairs	-	-	20,000	20,000	16,000
201751-550000	Parts/Repairs/Maint-Bldgs/Fac	2,392	3,787	3,500	3,500	6,500
201751-550020	Parts/Repairs/Maint-Equip	13,232	16,917	20,000	20,000	25,000
201751-550030	Parts/Repairs/Maint-Grounds	4,757	12,342	12,000	12,000	40,000
201751-550070	Parts/Repairs/Maint-HVAC	9	189	-	-	1,500
201751-550140	Parts/Repairs/Maint-Painting	-	-	-	-	2,500
201751-550150	Parts/Repairs/Maint-Fire Syste	4	-	-	-	-
201751-550160	Parts/Repairs/Maint-Electrical	-	799	1,000	1,000	1,000
201751-550170	Parts/Repairs/Maint-Plumbing	961	2,448	-	-	3,000
201751-550180	Parts/Repairs/Maint-Lighting	424	791	-	-	2,000
201751-550240	Parts/Repairs/Maint-Memorials	2,181	2,999	2,000	2,000	2,000
201751-550260	Parts/Repairs/Maint-Ground Irr	29,249	17,444	25,000	25,000	30,000
201751-550280	Parts/Repairs/Maint-Other	-	-	6,000	6,000	8,000
201751-580030	Vehicle/Equipment Replacement	59,800	59,800	89,690	89,690	58,329
201751-580040	Computer Replacement	1,400	1,828	1,400	1,400	1,400
Total Parks Administration & Operations		1,611,838	2,073,762	2,380,276	2,380,276	2,544,340
Open Space Acquisition						
201755-511000	Regular Salaries	4,197	2,748	3,692	3,692	4,559
201755-511200	Overtime Pay	0	1	-	-	-
201755-512000	FICA Expense	303	209	251	251	325
201755-512100	Retirement Contribution	232	171	240	240	296
201755-512200	Workers Compensation	39	27	34	34	42
201755-513000	Medical Insurance	231	199	399	399	412
201755-513100	Dental Insurance	24	16	29	29	29
201755-513200	Vision Insurance	5	3	5	5	6
201755-513300	Life, AD&D & LTD Insurance	24	19	20	20	34
201755-513400	Employee Assistance Plan	1	1	-	-	-
201755-532220	Business and Auto Allowance	28	18	-	-	-
201755-535010	Communication Svcs-Cell Phone	11	1	10	10	10
201755-540900	Prof Serv-Other	-	-	10,000	52,500	40,000
Total Open Space Acquisition		5,096	3,413	14,680	57,180	45,713
Open Space Education & Outreach						
201756-511000	Regular Salaries	174,035	161,809	189,126	189,126	214,026
201756-511200	Overtime Pay	3,641	3,394	3,800	3,800	2,030
201756-512000	FICA Expense	13,321	12,384	14,387	14,387	16,136
201756-512100	Retirement Contribution	9,787	10,077	12,540	12,540	14,047
201756-512200	Workers Compensation	2,708	2,333	2,704	2,704	2,330
201756-513000	Medical Insurance	34,308	18,228	22,090	22,090	22,627
201756-513100	Dental Insurance	2,382	1,275	1,275	1,275	1,503
201756-513200	Vision Insurance	484	293	300	300	335

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
201756-513300	Life, AD&D & LTD Insurance	1,448	1,399	1,634	1,634	1,871
201756-513400	Employee Assistance Plan	138	71	81	81	84
201756-520100	Office Supplies	-	-	250	250	250
201756-523100	Uniforms and Clothing	4,000	2,931	3,200	3,200	3,440
201756-532010	Public Education & Outreach	4,082	3,948	4,000	4,000	16,000
201756-532220	Business and Auto Allowance	83	53	170	170	90
201756-535010	Communication Svcs-Cell Phone	185	131	190	190	150
201756-537030	Volunteer Appreciation	351	1,433	500	500	800
Total Open Space Education & Outreach		250,954	219,756	256,247	256,247	295,719
Open Space Trail Maintenance						
201757-511000	Regular Salaries	96,333	71,442	106,047	106,047	90,243
201757-511200	Overtime Pay	1,515	1,446	800	800	380
201757-512000	FICA Expense	7,328	5,551	7,816	7,816	6,634
201757-512100	Retirement Contribution	5,414	4,434	6,944	6,944	5,891
201757-512200	Workers Compensation	1,337	984	1,441	1,441	925
201757-513000	Medical Insurance	10,325	9,001	13,673	13,673	7,733
201757-513100	Dental Insurance	679	634	881	881	566
201757-513200	Vision Insurance	187	155	211	211	124
201757-513300	Life, AD&D & LTD Insurance	733	592	738	738	764
201757-513400	Employee Assistance Plan	37	28	36	36	28
201757-522500	Non-Capital Furn/Equip/Tools	1,047	1,770	1,000	1,000	1,000
201757-523100	Uniforms and Clothing	319	729	220	220	336
201757-532220	Business and Auto Allowance	277	175	570	570	300
201757-533100	Boulder County Youth Corp	-	2,500	2,540	2,540	6,574
201757-535010	Communication Svcs-Cell Phone	131	27	80	80	80
201757-547031	Prof Serv Lndscp Bridge House	-	2,580	2,500	2,500	2,500
201757-550030	Parts/Repairs/Maint-Grounds	2,205	4,412	4,000	4,000	4,000
Total Open Space Trail Maintenance		127,867	106,461	149,497	149,497	128,078
Open Space New Trails						
201758-511000	Regular Salaries	19,617	18,119	21,584	21,584	26,258
201758-511200	Overtime Pay	177	162	60	60	30
201758-512000	FICA Expense	1,487	1,384	1,604	1,604	1,965
201758-512100	Retirement Contribution	1,092	1,104	1,408	1,408	1,709
201758-512200	Workers Compensation	251	221	264	264	291
201758-513000	Medical Insurance	1,952	1,780	2,345	2,345	2,235
201758-513100	Dental Insurance	158	139	164	164	157
201758-513200	Vision Insurance	37	31	36	36	37
201758-513300	Life, AD&D & LTD Insurance	155	138	156	156	220
201758-513400	Employee Assistance Plan	6	5	5	5	7
201758-523100	Uniforms and Clothing	30	30	-	-	-
201758-532220	Business and Auto Allowance	28	18	60	60	30
201758-535010	Communication Svcs-Cell Phone	11	1	10	10	10
Total Open Space New Trails		25,000	23,130	27,696	27,696	32,949
Capital - Parks						
201511-630071	Parks and Open Space Signs	5,000	7,000	-	-	-
201511-630101	Irrig Replacements & Improvs	-	8,687	140,000	-	345,000
201511-630133	Freeze Resist Drinking Fountai	22,571	-	-	-	-
201511-630135	Cottonwood Park Master Plan	1,809	-	-	-	-
201511-630157	Park Site Furnishing Replaceme	21,290	-	-	-	-
201511-630162	Comm Park Irrigation Replace	360	794,979	-	-	-
201511-630166	Playground Equipment	-	376,607	-	-	-

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
201511-640000	Motor Vehicle/Road Equipment	-	-	48,000	-	-
201511-640001	Machinery & Equipment	43,314	5,780	60,000	-	60,000
201511-640142	Wood Chipper (%)	-	42,098	-	-	-
201511-660292	Public Landscape Improvements	-	-	39,900	-	39,900
Total Capital - Parks		94,344	1,235,152	287,900	-	444,900
Capital - Open Space Maintenance						
201522-630155	Russian Olive Removal and Tree Planting	10,028	6,579	-	-	-
201522-630156	Retaining Wall Replacement	137,922	-	-	-	-
201522-640000	Motor Vehicle/Road Equipment (%)	36,220	-	-	-	-
201522-640001	Machinery & Equipment (%)	23,260	12,959	40,000	40,000	-
Total Capital - Open Space Maintenance		207,431	19,538	40,000	40,000	-
Capital - Open Space Trail Maintenance						
201524-660081	Trail Improvements	-	-	40,000	40,000	-
201524-660252	Coyote Run Slope Mitigation (%)	642	825	-	-	-
201524-660279	Soft Surface Trail Management Plan	2,281	468,150	-	169,670	-
201524-660300	Emergency & Maintenance Access	-	-	-	-	105,000
Total Capital - Open Space Trail Maintenance		2,923	468,975	40,000	209,670	105,000
Capital - Open Space New Trails						
201528-660067	Hwy 42 Multi-Use Underpass	11,666	-	-	-	-
201528-660277	104th Empire Trail & Shoulder Improvement	211,554	869,864	-	883,586	-
Total Capital - Open Space New Trails		223,220	869,864	-	883,586	-
Total Open Space & Parks Fund Expenditures		3,438,629	6,154,946	4,444,988	5,301,425	5,363,529
Ending Fund Balance		3,828,520	1,678,859	1,313,291	1,856,854	728,865

Attachment 2

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

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

Attachment 2

City of Louisville, Colorado Cemetery Perpetual Care Fund 2024 Budget

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

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City of Louisville, Colorado Cemetery Fund 2024 Budget

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

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
204752-547100	Prof Serv - Tree/Hort Maint	-	-	2,500	2,500	2,500
204752-550020	Parts/Repairs/Maint-Equip	8	106	-	-	-
204752-550030	Parts/Repairs/Maint-Grounds	947	2,536	5,000	5,000	4,000
204752-550260	Parts/Repairs/Maint-Ground Irr	224	408	1,500	1,500	1,000
Cemetery Administration & Operations		189,126	204,731	244,880	244,880	214,478
Capital - Parks & Recreation						
204799-630101	Irrigation Improvements (%)	31,030	-	-	-	-
204799-640001	Machinery & Equipment (%)	9,501	-	10,000	10,000	10,000
204799-640142	Wood Chipper (%)	-	4,210	-	-	-
Total Capital - Parks & Recreation		40,531	4,210	10,000	10,000	10,000
Total Cemetery Fund Expenditures		229,657	208,941	254,880	254,880	224,478
Ending Fund Balance		28,385	100,084	101,584	101,584	92,266

Attachment 2

City of Louisville, Colorado
PEG Fee Fund
2024 Budget

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Fund Balance		11,347	14,805	33,932	33,932	31,752
Administration & Support Services Revenue						
205010-446010	PEG Fees - Comcast	23,474	19,320	22,250	22,250	16,000
205010-461100	Interest Earnings	35	166	620	620	240
205010-461110	Net Incr (Decr) in Fair Value	(46)	(349)	-	-	-
Total Administration & Support Services Revenue		23,463	19,136	22,870	22,870	16,240
Total PEG Fee Fund Revenue		23,463	19,136	22,870	22,870	16,240
Administration & Operations						
205120-540410	Prof Serv-Investment Fee	4	10	50	50	50
205120-600008	PEG Expenses - City			25,000	25,000	25,000
Total Administration & Operations		4	10	25,050	25,050	25,050
Interfund Transfers						
205910-990101	Transfer to General Fund	20,000	-	-	-	-
Total Interfund Transfers		20,000	-	-	-	-
Total PEG Fee Fund Expenditures		20,004	10	25,050	25,050	25,050
Ending Fund Balance		14,805	33,932	31,752	31,752	22,942

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**City of Louisville, Colorado
Parking Improvement Fund
2024 Budget**

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

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**City of Louisville, Colorado
Historic Preservation Fund
2024 Budget**

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

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Total Historic Preservation Fund Expenditures	<u>736,640</u>	<u>556,541</u>	<u>637,425</u>	<u>718,775</u>	<u>660,153</u>
Ending Fund Balance	<u>2,978,748</u>	<u>3,340,021</u>	<u>3,710,596</u>	<u>3,629,246</u>	<u>4,028,443</u>

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City of Louisville, Colorado Recreation Fund 2024 Budget

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

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
208110-532100	Insurance	72,801	84,720	105,000	105,000	120,750
208110-532909	Marshall Fire - Services	-	30,332	-	-	-
Total Central Fund-Wide Charges		72,801	125,630	105,000	105,000	120,750
Recreation Center Building Maintenance						
208442-511000	Regular Salaries	148,010	151,314	160,468	160,468	110,136
208442-511200	Overtime Pay	2,056	3,154	600	600	600
208442-512000	FICA Expense	10,739	11,141	11,565	11,565	8,154
208442-512100	Retirement Contribution	8,235	9,319	10,471	10,471	7,198
208442-512200	Workers Compensation	3,794	3,702	4,622	4,622	1,589
208442-513000	Medical Insurance	26,638	25,771	30,814	30,814	15,578
208442-513100	Dental Insurance	1,878	1,785	2,010	2,010	885
208442-513200	Vision Insurance	351	322	357	357	218
208442-513300	Life, AD&D & LTD Insurance	1,247	1,249	1,415	1,415	999
208442-513400	Employee Assistance Plan	55	52	55	55	35
208442-522110	Operating Supplies-Janitorial	16,766	27,580	80,930	80,930	40,000
208442-522500	Non-Capital Furn/Equip/Tools	324	243	-	-	400
208442-522900	Miscellaneous Supplies	1,110	1,301	3,180	3,180	3,180
208442-523100	Uniforms and Clothing	263	315	350	350	350
208442-532220	Business and Auto Allowance	54	54	50	50	50
208442-534000	Utility Services-Gas	88,426	133,679	75,000	75,000	160,000
208442-534010	Utility Services-Electricity	223,571	250,041	128,800	128,800	297,000
208442-534020	Utility Service-Trash Removal	4,411	4,312	6,370	6,370	6,370
208442-534040	Utility Service-Haz Waste Disp	-	-	530	530	530
208442-534050	Utility Services-Water	30,814	28,712	50,000	50,000	50,000
208442-535000	Communication Svcs-Telephone	2,572	2,602	2,860	2,860	2,860
208442-535010	Communication Svcs-Cell Phone	448	572	500	500	500
208442-535040	Communication Svcs-T1 Line	1,034	954	2,330	2,330	2,330
208442-540300	Prof Serv-Custodial	211,381	223,956	198,290	198,290	198,290
208442-540900	Prof Serv-Other	2,342	2,555	3,940	3,940	3,940
208442-547010	Prof Serv-Pest Control	756	1,272	2,020	2,020	2,020
208442-550000	Parts/Repairs/Maint-Bldgs/Fac	10,678	7,113	10,610	10,610	15,000
208442-550020	Parts/Repairs/Maint-Equip	2,465	1,598	5,310	5,310	6,000
208442-550070	Parts/Repairs/Maint-HVAC	10,491	31,949	24,400	24,400	24,400
208442-550080	Parts/Repairs/Maint-Elevators	4,347	4,369	4,670	4,670	4,670
208442-550100	Parts/Repairs/Maint-Software	-	335	1,580	1,580	1,580
208442-550130	Parts/Repairs/Maint-Security	2,054	931	1,060	1,060	2,500
208442-550140	Parts/Repairs/Maint-Painting	-	1,305	1,060	1,060	1,060
208442-550150	Parts/Repairs/Maint-Fire Syste	5,507	2,242	6,000	6,000	6,000
208442-550160	Parts/Repairs/Maint-Electrical	1,065	810	1,590	1,590	2,500
208442-550170	Parts/Repairs/Maint-Plumbing	645	5,828	5,840	5,840	5,840
208442-550180	Parts/Repairs/Maint-Lighting	2,410	4,791	2,650	2,650	2,650
208442-550200	Parts/Repairs/Maint-Pool Syst	23,427	3,208	15,000	15,000	18,000
208442-550290	Parts/Repairs/Maint-Rec Ctr An	22,592	25,752	42,440	42,440	52,440
208442-580030	Vehicle/Equipment Replacement	2,700	2,700	4,050	4,050	2,634
Total Recreation Center Building Maintenance		875,655	978,886	903,787	903,787	1,058,486
Recreation Center Management						
208721-511000	Regular Salaries	161,211	171,922	176,827	176,827	193,968
208721-511100	Variable Salaries	125,852	177,474	243,211	243,211	271,885
208721-511200	Overtime Pay	3,620	4,008	4,600	4,600	4,600
208721-512000	FICA Expense	22,227	27,111	32,388	32,388	35,905
208721-512100	Retirement Contribution	8,950	10,419	11,791	11,791	12,904
208721-512200	Workers Compensation	2,197	2,393	2,799	2,799	2,114
208721-512300	Unemployment Compensation	(286)	66	-	-	-
208721-513000	Medical Insurance	9,598	9,537	11,021	11,021	10,257
208721-513100	Dental Insurance	1,373	1,350	1,387	1,387	1,379
208721-513200	Vision Insurance	378	374	382	382	382
208721-513300	Life, AD&D & LTD Insurance	1,434	1,465	1,516	1,516	1,658
208721-513400	Employee Assistance Plan	59	59	58	58	58
208721-520100	Office Supplies	485	1,198	2,500	2,500	2,500
208721-521000	Computer Supplies	40	-	1,000	1,000	1,000

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
208721-522030	Operating Supplies-Medical	76	44	300	300	300
208721-522100	Operating Supplies-Signs	180	-	200	200	200
208721-522120	Operating Supplies-Safety	-	942	900	900	900
208721-522500	Non-Capital Furn/Equip/Tools	1,380	3,982	8,000	8,000	8,000
208721-522900	Miscellaneous Supplies	2,419	3,800	10,000	10,000	11,000
208721-523100	Uniforms and Clothing	-	1,053	2,500	2,500	2,500
208721-529100	Resale Merchandise	362	634	2,000	2,000	1,000
208721-532000	Advertising/Marketing	178	246	-	-	1,000
208721-532200	Printing	7,481	12,620	9,500	9,500	10,000
208721-532220	Business and Auto Allowance	83	264	100	100	100
208721-532230	Dues/Subscriptions/Books	985	864	1,000	1,000	1,000
208721-535010	Communication Svcs-Cell Phone	792	438	800	800	800
208721-535030	Comm Svcs-Internet/Cable	6,234	5,288	6,000	6,000	6,100
208721-535200	Postage	(959)	256	4,000	4,000	1,000
208721-538101	Travel, Training, & Meetings	-	672	-	-	3,000
208721-540410	Prof Serv-Investment Fee	780	1,382	500	500	500
208721-540415	Prof Serv-Bank Charges	67,316	89,147	65,000	65,000	65,000
208721-540900	Prof Serv-Other	14,819	18,780	58,000	58,000	50,000
208721-550000	Parts/Repairs/Maint-Bldgs/Fac	5,578	4,125	3,000	3,000	3,000
208721-550020	Parts/Repairs/Maint-Equip	161	3,616	9,000	9,000	9,000
208721-550090	Parts/Repairs/Maint-Copiers	1,801	2,282	5,000	5,000	2,500
208721-550100	Parts/Repairs/Maint-Software	6,866	7,336	7,630	7,630	8,000
208721-580040	Computer Replacement	1,540	1,540	1,540	1,540	1,540
Total Recreation Center Management		455,210	566,686	684,450	684,450	725,050
Recreation Center Aquatics						
208722-511000	Regular Salaries	239,230	225,064	246,771	246,771	283,357
208722-511100	Variable Salaries	224,073	294,411	329,178	329,178	400,795
208722-511200	Overtime Pay	6,224	9,934	10,000	10,000	10,000
208722-512000	FICA Expense	35,140	39,944	34,938	34,938	40,497
208722-512100	Retirement Contribution	13,259	13,765	16,041	16,041	18,419
208722-512200	Workers Compensation	5,816	6,537	3,906	3,906	3,148
208722-512300	Unemployment Compensation	2,129	-	-	-	-
208722-513000	Medical Insurance	37,659	33,901	43,962	43,962	50,215
208722-513100	Dental Insurance	2,727	2,035	2,863	2,863	3,128
208722-513200	Vision Insurance	634	537	645	645	711
208722-513300	Life, AD&D & LTD Insurance	1,977	1,735	1,885	1,885	2,626
208722-513400	Employee Assistance Plan	169	146	106	106	106
208722-520100	Office Supplies	98	1,555	250	250	250
208722-521100	Computer Supplies-Software	95	-	350	350	350
208722-522010	Operating Supplies-Chemicals	36,739	48,981	79,700	79,700	87,760
208722-522030	Operating Supplies-Medical	513	865	750	750	750
208722-522100	Operating Supplies-Signs	-	-	280	280	280
208722-522120	Operating Supplies-Safety	-	836	520	520	520
208722-522500	Non-Capital Furn/Equip/Tools	1,331	2,381	1,500	1,500	2,000
208722-522900	Miscellaneous Supplies	1,540	2,817	2,730	2,730	3,730
208722-523100	Uniforms and Clothing	1,944	1,429	1,800	1,800	1,800
208722-532000	Advertising/Marketing	524	242	1,100	1,100	1,100
208722-532200	Printing	142	206	750	750	750
208722-532220	Business and Auto Allowance	111	70	200	200	200
208722-532230	Dues/Subscriptions/Books	518	956	1,500	1,500	1,500
208722-535010	Communication Svcs-Cell Phone	534	188	70	70	70
208722-538101	Travel, Training, & Meetings	416	1,148	1,000	1,000	1,000
208722-540900	Prof Serv-Other	-	-	3,180	3,180	1,500
208722-547050	Prof Serv-Rec Cen Contractors	17,294	33,795	31,000	31,000	31,000
208722-547060	Prof Serv - Red Cross	3,772	5,292	3,500	3,500	4,500
208722-550020	Parts/Repairs/Maint-Equip	12,510	12,808	12,000	12,000	13,000
208722-580040	Computer Replacement	560	560	560	560	560
Total Recreation Center Aquatics		647,677	742,139	833,035	833,035	965,622
Fitness & Wellness						
208723-511000	Regular Salaries	94,689	97,560	102,613	102,613	110,487

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
208723-511100	Variable Salaries	149,341	189,120	215,801	215,801	234,904
208723-511200	Overtime Pay	2,679	3,641	5,000	5,000	5,000
208723-512000	FICA Expense	18,523	21,874	19,669	19,669	21,429
208723-512100	Retirement Contribution	5,212	5,899	6,671	6,671	7,182
208723-512200	Workers Compensation	6,189	3,945	2,158	2,158	1,596
208723-512300	Unemployment Compensation	5,890	-	-	-	-
208723-513000	Medical Insurance	16,111	15,673	17,537	17,537	17,330
208723-513100	Dental Insurance	1,389	1,346	1,382	1,382	1,372
208723-513200	Vision Insurance	272	268	273	273	275
208723-513300	Life, AD&D & LTD Insurance	813	825	870	870	994
208723-513400	Employee Assistance Plan	35	34	35	35	35
208723-520100	Office Supplies	791	1,264	1,100	1,100	1,100
208723-522500	Non-Capital Furn/Equip/Tools	1,641	1,906	16,500	16,500	4,000
208723-522900	Miscellaneous Supplies	1,018	4,493	1,650	1,650	2,650
208723-523100	Uniforms and Clothing	-	158	600	600	600
208723-532000	Advertising/Marketing	380	438	1,100	1,100	1,100
208723-532200	Printing	59	-	60	60	60
208723-532220	Business and Auto Allowance	83	53	150	150	150
208723-532230	Dues/Subscriptions/Books	5,719	6,067	7,680	7,680	7,680
208723-535010	Communication Svcs-Cell Phone	209	248	80	80	80
208723-538101	Travel, Training, & Meetings	95	1,125	810	810	810
208723-540900	Prof Serv-Other	10	-	-	-	-
208723-547050	Prof Serv-Rec Cen Contractors	8,014	27,946	26,000	26,000	26,000
208723-547060	Prof Serv - Red Cross	1,752	1,217	1,500	1,500	1,500
208723-580040	Computer Replacement	140	140	140	140	140
Total Fitness & Wellness		321,055	385,239	429,379	429,379	446,474
Youth Activities						
208724-511000	Regular Salaries	99,123	104,680	105,547	105,547	112,886
208724-511100	Variable Salaries	128,270	110,896	161,947	161,947	166,312
208724-511200	Overtime Pay	281	3	2,100	2,100	2,100
208724-512000	FICA Expense	17,009	16,123	20,158	20,158	21,173
208724-512100	Retirement Contribution	5,456	6,315	6,861	6,861	7,337
208724-512200	Workers Compensation	1,695	1,433	1,800	1,800	1,271
208724-513000	Medical Insurance	20,355	20,816	22,732	22,732	22,717
208724-513100	Dental Insurance	1,558	1,537	1,573	1,573	1,564
208724-513200	Vision Insurance	38	34	39	39	40
208724-513300	Life, AD&D & LTD Insurance	861	868	913	913	996
208724-513400	Employee Assistance Plan	32	32	33	33	33
208724-520100	Office Supplies	50	181	150	150	150
208724-522500	Non-Capital Furn/Equip/Tools	36	234	1,660	1,660	1,660
208724-522900	Miscellaneous Supplies	9,002	12,650	14,000	14,000	14,700
208724-523100	Uniforms and Clothing	-	373	500	500	550
208724-532000	Advertising/Marketing	195	331	1,100	1,100	1,100
208724-532200	Printing	107	145	310	310	310
208724-532220	Business and Auto Allowance	83	53	150	150	150
208724-532230	Dues/Subscriptions/Books	1,190	2,022	2,000	2,000	2,100
208724-535010	Communication Svcs-Cell Phone	249	797	280	280	294
208724-537410	Rec Center-Special Events	1,111	2,935	6,100	6,100	6,405
208724-538101	Travel, Training, & Meetings	187	480	710	710	710
208724-538200	Program Admission Fees	3,298	5,401	8,640	8,640	7,500
208724-538310	Youth Advisory Board	-	325	650	650	683
208724-540900	Prof Serv-Other	6,301	4,239	6,350	6,350	6,350
208724-547050	Prof Serv-Rec Cen Contractors	35,420	42,470	31,820	31,820	31,820
208724-550020	Parts/Repairs/Maint-Equip	23	17	200	200	200
208724-580040	Computer Replacement	140	140	140	140	140
Total Youth Activities		332,068	335,531	398,463	398,463	411,251
Memory Square Pool						
208725-511000	Regular Salaries	92,099	87,849	94,854	94,854	107,925
208725-511100	Variable Salaries	40,596	48,379	46,026	46,026	76,134
208725-511200	Overtime Pay	1,805	2,567	2,500	2,500	2,500

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
208725-512000	FICA Expense	9,981	10,396	10,147	10,147	13,716
208725-512100	Retirement Contribution	5,100	5,362	6,165	6,165	7,014
208725-512200	Workers Compensation	1,000	923	963	963	853
208725-513000	Medical Insurance	14,026	12,225	16,310	16,310	18,335
208725-513100	Dental Insurance	1,026	770	1,077	1,077	1,162
208725-513200	Vision Insurance	231	197	238	238	260
208725-513300	Life, AD&D & LTD Insurance	785	728	719	719	984
208725-513400	Employee Assistance Plan	38	35	41	41	41
208725-520100	Office Supplies	-	-	130	130	130
208725-522010	Operating Supplies-Chemicals	9,333	6,234	12,650	12,650	13,911
208725-522120	Operating Supplies-Safety	-	-	250	250	250
208725-522500	Non-Capital Furn/Equip/Tools	422	255	740	740	740
208725-522900	Miscellaneous Supplies	526	331	750	750	750
208725-523100	Uniforms and Clothing	512	799	800	800	800
208725-532000	Advertising/Marketing	198	342	1,100	1,100	1,100
208725-532200	Printing	181	235	-	-	-
208725-532220	Business and Auto Allowance	55	35	100	100	100
208725-532230	Dues/Subscriptions/Books	3	-	-	-	-
208725-535010	Communication Svcs-Cell Phone	291	187	160	160	160
208725-535030	Comm Svcs-Internet/Cable	-	-	310	310	310
208725-538101	Travel, Training, & Meetings	-	-	430	430	430
208725-550020	Parts/Repairs/Maint-Equip	3,481	1,921	2,500	2,500	2,700
Total Memory Square Pool		181,689	179,770	198,960	198,960	250,305
Youth Sports						
208726-511000	Regular Salaries	99,102	104,458	108,546	108,546	112,886
208726-511100	Variable Salaries	24,604	29,767	48,769	48,769	50,675
208726-511200	Overtime Pay	0	3	3,000	3,000	3,000
208726-512000	FICA Expense	9,275	10,119	11,807	11,807	12,402
208726-512100	Retirement Contribution	5,455	6,311	7,056	7,056	7,337
208726-512200	Workers Compensation	925	895	1,058	1,058	755
208726-512300	Unemployment Compensation	159	-	-	-	-
208726-513000	Medical Insurance	18,583	18,956	20,750	20,750	20,720
208726-513100	Dental Insurance	1,424	1,401	1,437	1,437	1,428
208726-513200	Vision Insurance	230	226	231	231	232
208726-513300	Life, AD&D & LTD Insurance	859	875	908	908	966
208726-513400	Employee Assistance Plan	30	29	30	30	30
208726-520100	Office Supplies	101	5	200	200	200
208726-522500	Non-Capital Furn/Equip/Tools	26	92	100	100	100
208726-522900	Miscellaneous Supplies	9,734	14,799	15,980	15,980	16,980
208726-523100	Uniforms and Clothing	-	40	300	300	300
208726-532000	Advertising/Marketing	178	212	1,100	1,100	1,100
208726-532200	Printing	-	-	-	-	-
208726-532220	Business and Auto Allowance	83	53	170	170	170
208726-532230	Dues/Subscriptions/Books	282	47	480	480	480
208726-535010	Communication Svcs-Cell Phone	189	265	80	80	80
208726-536040	Rentals-Other	-	3,091	7,500	7,500	7,500
208726-538101	Travel, Training, & Meetings	-	1,395	1,060	1,060	1,060
208726-540900	Prof Serv-Other	3,030	12,215	6,000	6,000	6,000
208726-547050	Prof Serv-Rec Cen Contractors	28,871	34,534	20,000	20,000	20,000
208726-580040	Computer Replacement	140	140	140	140	140
Total Youth Sports		203,279	239,928	256,702	256,702	264,541
Adult Sports						
208727-511000	Regular Salaries	29,565	29,618	30,470	30,470	32,171
208727-511100	Variable Salaries	-	-	1,456	1,456	1,494
208727-511200	Overtime Pay	0	2	-	-	-
208727-512000	FICA Expense	2,163	2,201	2,325	2,325	2,453
208727-512100	Retirement Contribution	1,629	1,792	1,981	1,981	2,091
208727-512200	Workers Compensation	224	200	222	222	160
208727-513000	Medical Insurance	4,290	4,000	4,637	4,637	4,536
208727-513100	Dental Insurance	338	308	331	331	325

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
208727-513200	Vision Insurance	57	54	57	57	58
208727-513300	Life, AD&D & LTD Insurance	232	227	234	234	257
208727-513400	Employee Assistance Plan	8	7	9	9	9
208727-520100	Office Supplies	-	-	150	150	150
208727-522500	Non-Capital Furn/Equip/Tools	-	192	100	100	100
208727-522900	Miscellaneous Supplies	50	224	1,800	1,800	1,800
208727-532000	Advertising/Marketing	178	212	1,100	1,100	1,100
208727-532200	Printing	-	-	70	70	70
208727-532220	Business and Auto Allowance	55	35	100	100	100
208727-532230	Dues/Subscriptions/Books	83	-	80	80	80
208727-535010	Communication Svcs-Cell Phone	178	187	80	80	80
208727-538101	Travel, Training, & Meetings	-	-	570	570	570
208727-540900	Prof Serv-Other	1,563	2,320	4,000	4,000	4,000
208727-547050	Prof Serv-Rec Cen Contractors	-	5,740	-	-	10,000
Total Adult Sports		40,614	47,319	49,772	49,772	61,604
Seniors						
208728-511000	Regular Salaries	158,721	172,242	175,638	175,638	185,016
208728-511100	Variable Salaries	2,258	2,757	3,972	3,972	4,715
208728-511200	Overtime Pay	241	301	400	400	400
208728-512000	FICA Expense	11,865	12,917	13,198	13,198	14,378
208728-512100	Retirement Contribution	8,746	10,395	11,417	11,417	12,026
208728-512200	Workers Compensation	1,223	1,176	1,221	1,221	883
208728-513000	Medical Insurance	24,771	25,261	27,522	27,522	27,394
208728-513100	Dental Insurance	1,934	1,906	1,935	1,935	1,939
208728-513200	Vision Insurance	411	404	407	407	409
208728-513300	Life, AD&D & LTD Insurance	1,406	1,449	1,522	1,522	1,662
208728-513400	Employee Assistance Plan	63	62	63	63	63
208728-520100	Office Supplies	175	657	700	700	700
208728-522500	Non-Capital Furn/Equip/Tools	593	1,937	8,000	8,000	11,500
208728-522900	Miscellaneous Supplies	2,364	5,000	8,800	8,800	9,800
208728-523100	Uniforms and Clothing	6	5	410	410	405
208728-525100	Auto Expense-Parts & Repairs	382	1,751	400	400	400
208728-525300	Gas & Oil	453	1,599	440	440	435
208728-532000	Advertising/Marketing	313	482	1,100	1,100	1,100
208728-532200	Printing	42	642	1,500	1,500	1,500
208728-532220	Business and Auto Allowance	83	53	170	170	170
208728-532230	Dues/Subscriptions/Books	816	458	750	750	1,000
208728-534000	Utility Services-Gas	8,745	4,573	4,200	4,200	4,200
208728-534010	Utility Services-Electricity	15,995	5,689	8,700	8,700	8,700
208728-535010	Communication Svcs-Cell Phone	944	1,463	1,200	1,200	1,200
208728-535200	Postage	556	743	1,690	1,690	1,000
208728-538101	Travel, Training, & Meetings	90	695	1,190	1,190	1,190
208728-540300	Prof Serv-Custodial	6,853	-	12,500	12,500	12,500
208728-540900	Prof Serv-Other	320	1,721	6,000	6,000	6,000
208728-547050	Prof Serv-Rec Cen Contractors	6,093	15,131	9,000	9,000	13,000
208728-547080	Prof Serv- Senior Transport	24,000	29,518	24,000	24,000	25,000
208728-548010	Prof Serv-Bus Service	3,979	24,143	50,980	50,980	58,623
208728-550020	Parts/Repairs/Maint-Equip	870	2,213	3,360	3,360	3,360
208728-580030	Vehicle/Equipment Replacement	5,800	5,800	8,690	8,690	5,651
208728-580040	Computer Replacement	840	840	840	840	840
Total Seniors		291,951	333,982	391,915	391,915	417,159
Senior Meals						
208731-511000	Regular Salaries	58,034	58,098	59,772	59,772	63,957
208731-511100	Variable Salaries	-	-	1,500	1,500	-
208731-511200	Overtime Pay	285	438	720	720	720
208731-512000	FICA Expense	4,037	4,072	4,253	4,253	4,720
208731-512100	Retirement Contribution	3,212	3,532	3,933	3,933	4,204
208731-512200	Workers Compensation	441	394	426	426	309
208731-513000	Medical Insurance	15,123	15,152	16,847	16,847	16,701
208731-513100	Dental Insurance	1,158	1,112	1,155	1,155	1,147

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
208731-513200	Vision Insurance	199	192	199	199	200
208731-513300	Life, AD&D & LTD Insurance	481	473	495	495	567
208731-513400	Employee Assistance Plan	29	29	30	30	30
208731-520100	Office Supplies	304	124	100	100	100
208731-522500	Non-Capital Furn/Equip/Tools	139	-	6,250	6,250	3,500
208731-522900	Miscellaneous Supplies	2,317	4,144	8,000	8,000	8,000
208731-523100	Uniforms and Clothing	-	-	120	120	120
208731-532000	Advertising/Marketing	351	212	1,100	1,100	1,100
208731-532200	Printing	-	-	60	60	60
208731-532220	Business and Auto Allowance	83	53	170	170	170
208731-532230	Dues/Subscriptions/Books	3	47	170	170	170
208731-535010	Communication Svcs-Cell Phone	698	722	600	600	600
208731-538101	Travel, Training, & Meetings	-	12	730	730	730
208731-540900	Prof Serv-Other	162,527	163,124	193,040	193,040	213,440
208731-547070	Prof Serv-Senior Grants	12,501	4,609	5,300	5,300	5,300
208731-547080	Prof Serv- Senior Transport	14,535	14,535	15,910	15,910	15,910
208731-580040	Computer Replacement	140	140	140	140	140
Total Senior Meals		276,597	271,214	321,020	321,020	341,895
Nite at the Rec						
208732-511000	Regular Salaries	-	-	-	-	-
208732-511100	Variable Salaries	-	-	-	-	-
208732-512000	FICA Expense	-	-	-	-	-
208732-512100	Retirement Contribution	-	-	-	-	-
208732-512200	Workers Compensation	-	-	-	-	-
208732-512300	Unemployment Compensation	-	-	-	-	-
208732-520100	Office Supplies	-	-	-	-	-
208732-522900	Miscellaneous Supplies	-	810	-	-	-
208732-523100	Uniforms and Clothing	-	-	-	-	-
208732-532000	Advertising/Marketing	-	-	-	-	-
208732-532200	Printing	-	-	-	-	-
208732-532220	Business and Auto Allowance	-	-	-	-	-
208732-535010	Communication Svcs-Cell Phone	-	-	-	-	-
208732-536040	Rentals-Other	-	-	-	-	-
208732-538101	Travel, Training, & Meetings	-	142	-	-	-
208732-540900	Prof Serv-Other	-	-	-	-	-
Total Nite at the Rec		-	952	-	-	-
Memory Square Building Maintenance						
208737-511000	Regular Salaries	7,642	8,782	8,821	8,821	10,761
208737-511200	Overtime Pay	89	91	100	100	-
208737-512000	FICA Expense	580	665	659	659	798
208737-512100	Retirement Contribution	425	539	580	580	698
208737-512200	Workers Compensation	202	248	248	248	162
208737-513000	Medical Insurance	938	1,012	1,096	1,096	1,547
208737-513100	Dental Insurance	55	62	63	63	86
208737-513200	Vision Insurance	14	15	14	14	22
208737-513300	Life, AD&D & LTD Insurance	63	73	76	76	99
208737-513400	Employee Assistance Plan	3	3	4	4	5
208737-522110	Operating Supplies-Janitorial	605	519	1,060	1,060	600
208737-522500	Non-Capital Furn/Equip/Tools	3,142	27	-	-	-
208737-522900	Miscellaneous Supplies	-	-	270	270	270
208737-523100	Uniforms and Clothing	29	33	50	50	50
208737-534000	Utility Services-Gas	8,669	9,433	8,240	8,240	8,240
208737-534010	Utility Services-Electricity	7,107	5,228	9,050	9,050	9,050
208737-534020	Utility Service-Trash Removal	561	486	530	530	530
208737-534050	Utility Services-Water	300	308	6,370	6,370	6,370
208737-535000	Communication Svcs-Telephone	2,075	2,118	1,590	1,590	1,590
208737-535010	Communication Svcs-Cell Phone	41	56	70	70	70
208737-540300	Prof Serv-Custodial	3,832	4,151	3,800	3,800	3,800
208737-550000	Parts/Repairs/Maint-Bldgs/Fac	528	484	2,390	2,390	2,390
208737-550020	Parts/Repairs/Maint-Equip	-	-	1,060	1,060	1,060

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
208737-550070	Parts/Repairs/Maint-HVAC	-	59	270	270	270
208737-550100	Parts/Repairs/Maint-Software	-	-	140	140	140
208737-550130	Parts/Repairs/Maint-Security	-	-	600	600	600
208737-550140	Parts/Repairs/Maint-Painting	-	-	270	270	270
208737-550160	Parts/Repairs/Maint-Electrical	-	-	270	270	270
208737-550170	Parts/Repairs/Maint-Plumbing	250	3,026	1,060	1,060	1,060
208737-550180	Parts/Repairs/Maint-Lighting	-	-	270	270	270
208737-550200	Parts/Repairs/Maint-Pool Syst	2,415	-	1,060	1,060	1,060
Total Memory Square Building Maintenance		39,564	37,418	50,081	50,081	52,138
Athletic Fields Maintenance						
208754-511000	Regular Salaries	47,202	48,056	54,671	54,671	67,189
208754-511100	Variable Salaries	-	1,330	-	-	-
208754-511200	Overtime Pay	1,405	2,129	1,930	1,930	1,930
208754-512000	FICA Expense	3,599	3,842	4,104	4,104	5,130
208754-512100	Retirement Contribution	2,687	3,066	3,679	3,679	4,492
208754-512200	Workers Compensation	821	1,739	878	878	729
208754-513000	Medical Insurance	6,706	8,193	10,400	10,400	10,645
208754-513100	Dental Insurance	584	623	714	714	843
208754-513200	Vision Insurance	109	115	131	131	131
208754-513300	Life, AD&D & LTD Insurance	389	419	413	413	589
208754-513400	Employee Assistance Plan	19	20	25	25	28
208754-522010	Operating Supplies-Chemicals	-	111	250	250	1,000
208754-522120	Operating Supplies-Safety	-	-	250	250	250
208754-522170	Operating Supplies - Tree Repl	-	-	2,500	2,500	2,500
208754-522190	Operating Supplies-Ballfield	3,484	7,564	8,000	8,000	10,000
208754-522500	Non-Capital Furn/Equip/Tools	1,883	3,166	1,700	1,700	2,000
208754-522900	Miscellaneous Supplies	607	315	1,000	1,000	1,000
208754-523100	Uniforms and Clothing	318	364	830	830	1,200
208754-532220	Business and Auto Allowance	55	35	250	250	250
208754-534010	Utility Services-Electricity	32,183	33,475	30,000	30,000	30,000
208754-534020	Utility Service-Trash Removal	1,037	1,141	1,500	1,500	1,500
208754-534050	Utility Services-Water	7,417	23,461	40,000	40,000	25,000
208754-535010	Communication Svcs-Cell Phone	255	270	250	250	250
208754-535030	Comm Svcs-Internet/Cable	328	378	-	-	-
208754-536000	Rentals-Equipment	12,672	7,210	8,000	8,000	9,000
208754-538101	Travel, Training, & Meetings	-	-	500	500	3,000
208754-540300	Prof Serv-Custodial	-	-	2,000	2,000	6,000
208754-540900	Prof Serv-Other	17,642	6,654	20,000	20,000	25,000
208754-547030	Prof Serv-Landscape Maint.	1,554	1,715	1,000	1,000	1,000
208754-547031	Prof Serv Lndscp Bridge House	-	5,745	8,000	8,000	3,000
208754-550000	Parts/Repairs/Maint-Bldgs/Fac	99,844	261	1,500	1,500	1,500
208754-550020	Parts/Repairs/Maint-Equip	89	683	1,000	1,000	1,000
208754-550030	Parts/Repairs/Maint-Grounds	3,450	3,926	5,000	5,000	6,000
208754-550260	Parts/Repairs/Maint-Ground Irr	2,484	1,694	2,500	2,500	2,500
Total Athletic Fields Maintenance		248,820	167,702	212,975	212,975	224,656
Capital - Aquatics						
208535-620128	Aquatics Amenity Updates	16,060	15,019	-	-	-
208535-620139	Miracote Deck	-	-	40,000	40,000	-
208535-620140	Chlorine Enclosure	-	-	22,000	22,000	-
208535-640139	Rec Center Pool Vacuums	-	-	15,000	15,000	-
208535-640144	Pump Replacements	-	-	15,000	15,000	15,000
208535-640154	Memory Square Heaters	-	-	60,000	60,000	-
208535-640155	Memory Square Pool Filters	-	-	37,000	37,000	-
Total Capital - Aquatics		16,060	15,019	189,000	189,000	15,000
Capital - Athletic Fields						
208538-630101	Irrigation Improvements (%)	135,150	-	-	-	-
208538-640001	Machinery & Equipment	9,501	-	10,000	10,000	10,000
Total Capital - Athletic Fields		144,652	-	10,000	10,000	10,000

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Capital - Recreation Center Building						
208539-620129	Family Locker Room Doors	4,662	-	-	-	-
208539-620135	Imperial/Hecla Room Divider	-	-	-	-	-
208539-620141	Pool Area Double Doors	-	-	13,200	13,200	-
208539-620142	Locker Room Upgrades	-	-	11,000	11,000	-
208539-620143	Recreation Center Roof Replace	-	-	700,000	1,185,000	-
208539-630170	Track Remediation	-	-	-	-	210,000
208539-640123	Rec Center Equip Replace	30,338	41,144	75,000	75,000	100,000
208539-640143	Radio System for Staff	-	-	7,700	7,700	-
208539-640156	Recreation Center Cameras	-	-	36,300	36,300	-
208539-640157	Recreation Center HVAC Replace	-	-	25,000	25,000	720,000
208539-650114	Partition Replacement	11,690	-	-	-	-
Total Capital - Recreation Center Building		46,690	41,144	868,200	1,353,200	1,030,000
Total Recreation Center Fund Expenditures		4,194,382	4,468,559	5,902,739	6,387,739	6,394,931
Ending Fund Balance		2,136,703	3,214,781	2,484,632	2,484,632	1,831,431

Attachment 2

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

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

Attachment 2

City of Louisville, Colorado Capital Projects Fund 2024 Budget

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

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Capital - Community Design						
301161-640000	Motor Vehicle/Road Equipment	-	-	-	35,000	-
Total Capital - Community Design		-	-	-	35,000	-
Capital - Information Technology						
301173-650035	ERP System	640	-	-	-	-
301173-650058	City-Wide Telephone Syst Upgr	-	-	125,000	125,000	100,000
301173-650099	Storage, Server, Backup Refres	-	-	135,000	135,000	-
301173-650102	Server Backup Solution Refresh	83,610	-	-	-	-
301173-650103	City-Wide Security Additions	40,942	6,480	-	27,580	-
301173-650104	City-Wide WiFi Refresh	-	36,825	-	-	-
301173-650112	EnerGov Records to LaserFiche	19,112	-	-	-	-
301173-660258	Middle Mile Fiber	-	-	-	75,000	54,000
Total Capital - Information Technology		144,305	43,305	260,000	362,580	154,000
Capital - General Facilities						
301191-620134	City Hall Elevator Modernizati	-	-	-	135,000	-
301191-620136	Lactation Pods	10,995	-	-	-	-
301191-620137	Planning Dept Improvements	28,361	39,722	-	-	-
301191-620144	City Services Roof Repair	-	-	35,000	35,000	-
301191-620151	2023 White House Improvements	-	-	-	75,000	-
301191-640001	Machinery & Equipment	-	-	30,000	30,000	-
301191-650109	Fleet Scan Tool Replacement	6,367	-	-	-	-
301191-650110	City Hall Mass Notification Sy	-	28,500	-	36,500	-
Total Capital - General Facilities		45,723	68,222	65,000	311,500	-
Capital - General Government						
301199-699000	Capital Improvements Plan	-	-	-	-	381,000
Total Capital - General Government		-	-	-	-	381,000
Capital - Patrol & Investigations						
301211-620116	Police Dept Basement Restroom	351,397	348,793	-	249,537	-
301211-620118	Police Dept Basement Sleep Roo	13,357	13,550	-	-	-
301211-640106	Body Cams	-	145	-	-	-
301211-640114	FM Radio Stations	1,454	603	-	-	5,000
301211-640145	Taser Replacements	13,940	-	-	64,160	-
301211-640150	Fingerprint Machine	17,382	-	-	-	-
301211-640153	FLOCK CAMERAS	-	59,495	-	-	-
301211-650105	Add'l Feature for BRAZO System	-	-	-	-	-
301211-650106	Bi-Directional 700-800 Amplifi	-	-	-	187,000	-
301211-650107	Communication Equip for EOC	-	-	-	29,500	-
301211-650108	Police Data Storage Server	-	-	-	-	-
301211-650113	In-Car Video System	-	-	-	99,940	-
Total Capital - Patrol & Investigations		397,529	422,587	-	630,137	5,000
Capital - Municipal Court						
301216-620111	Court Security Project	-	-	-	22,700	-
Total Capital - Municipal Court		-	-	-	22,700	-
Capital - Police Department Building Maintenance						
301219-620120	Police Dept Electrical Work	12,368	12,547	-	20,083	-
301219-620131	Police Carport with Solar	2,570	-	-	262,430	-
301219-620147	Police/Court HVAC Replacement	-	-	-	-	300,000
301219-620148	Police/Court Roof Replacement	-	-	-	-	274,000
Total Capital - Police Department Building Maintenance		14,938	12,547	-	282,513	574,000
Capital - Planning & Engineering						
301311-630138	Bus Stop Improvements	40,000	-	-	-	-
301311-660202	Railroad Quiet Zones	1,735,535	546,537	-	10,000	-
Total Capital - Planning & Engineering		1,775,535	546,537	-	10,000	-

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Capital - Transportation						
301312-630141	ADA Parking Improvements	-	-	120,000	120,000	-
301312-630142	Traffic Mitigation	-	-	-	-	-
301312-630144	Transportation Master Plan	384,831	39,940	-	-	-
301312-640000	Motor Vehicle/Road Equipment	175,796	-	-	-	-
301312-640001	Machinery & Equipment	-	-	62,250	62,250	-
301312-660012	Pavement Booster Program	3,799,492	4,375,907	4,536,000	4,536,000	6,536,000
301312-660022	Concrete Replacement	32,302	102,873	102,000	102,000	108,000
301312-660026	Street Reconstruction	-	-	-	-	-
301312-660064	Bridge Repairs	85,952	-	-	-	-
301312-660203	Contract Striping w/Epoxy Pain	-	-	-	-	-
301312-660222	SH42 Short Intersect Construct	52,353	-	5,000,000	5,274,780	3,000,000
301312-660256	Downtown Streetlight Imprvmts	16,001	18,655	-	-	-
301312-660278	SBR Pedestrian Improvements	324,846	1,641,507	-	479,593	-
301312-660280	Street Lighting Safety Upgrade	1,290	-	-	89,710	-
301312-660281	Signal Cabinet Upgrades	-	-	85,000	85,000	85,000
301312-660288	Future 42 Study	330,726	394,008	-	-	-
301312-660291	Guardrail Replacement	-	122,995	-	-	-
301312-660294	Pavement Crackseal	-	-	200,000	200,000	210,000
Total Capital - Transportation		5,203,587	6,695,886	10,105,250	10,949,333	9,939,000
Capital - Streetscapes						
301313-630140	Downtown Tree Grate Conduit Re	-	-	420,800	420,800	181,400
301313-630143	Median Landscape Reno	-	-	680,000	680,000	680,000
301313-640000	Motor Vehicle/Road Equipment	-	-	32,000	32,000	-
301313-660103	Median Improvements	-	37,953	-	262,048	-
301313-660254	Utility Undergrounding	50,000	-	1,300,000	1,300,000	-
Total Capital - Streetscapes		50,000	37,953	2,432,800	2,694,848	861,400
Capital - Snow & Ice Removal						
301314-640001	Machinery & Equipment (%)	-	20,526	55,000	55,000	20,000
301314-640135	Snow & Ice Attachment	28,430	-	-	-	-
301314-640140	Sander Box Leg Kit	9,195	-	-	-	-
Total Capital - Snow & Ice Removal		37,625	20,526	55,000	55,000	20,000
Capital - Public Works						
301499-699000	Capital Improvements Plan	-	-	-	-	4,900,556
Total Capital - Public Works		-	-	-	-	4,900,556
Capital - Parks						
301511-630048	Playgrounds	-	-	600,000	600,000	300,000
301511-630101	Irrig Replacements & Improvs	-	-	140,000	140,000	345,000
301511-630118	Tennis Court Renovation	-	-	160,000	160,000	-
301511-630163	Park Improvements	-	-	-	-	-
301511-640001	Machinery & Equipment	19,003	12,379	-	7,621	-
301511-640142	Wood Chipper (%)	-	37,888	-	-	-
301511-660292	Public Landscape Improvements	-	-	17,100	17,100	17,100
Total Capital - Parks		19,003	50,267	917,100	924,721	662,100
Capital - Open Space Trail Maintenance						
301524-630158	Fence Replacement - 1501 Empire	-	-	-	320,000	-
301524-660252	Coyote Run Slope Mitigation (%)	642	825	-	-	-
301524-660290	Open Space/Trail Improvements	-	80,000	-	70,000	-
Total Capital - Open Space Trail Maintenance		642	80,825	-	390,000	-
Capital - Golf Course						
301537-620132	Golf Maint Facility Improvemen	-	99	-	147,401	-
301537-630115	Cart Paths	-	-	-	-	141,000
301537-630161	Driving Range Improvements	33,141	38,015	-	-	-
301537-630168	Short Game Area Upgrade	-	-	5,000	5,000	36,250
301537-630169	Putting Green Enlargement	-	-	-	-	5,000

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
301537-640001	Machinery & Equipment	3,986	20,526	23,210	772,388	-
301537-640146	Golf Course Pond Aerator	11,000	-	-	-	-
301537-660299	Coal Creek Lane Cul De Sac	-	-	-	-	175,000
301537-670000	Water Rights	-	-	-	120,000	-
Total Capital - Golf Course		48,127	58,641	28,210	1,044,789	357,250
Capital - Library Services						
301551-620036	Library Building Improvements	-	-	-	-	241,240
301551-620138	Children's Activity Rm Improve	-	-	-	31,600	-
301551-630164	Library Plaza Improvements	-	52,626	-	69,874	-
301551-640030	Electric Vehicle Station Equip	10,393	-	-	-	-
301551-640158	Water Heater Replacement	-	-	5,000	5,000	25,000
Total Capital - Library Services		10,393	52,626	5,000	106,474	266,240
Capital - Museum Services						
301552-620113	Historical Museum Structural Work (%)	-	8,640	-	15,760	-
301552-620130	Museum HVAC Replacement	36,670	-	-	-	-
Total Capital - Museum Services		36,670	8,640	-	15,760	-
Capital - Cultural Arts & Special Events						
301553-620114	Center for the Arts Restoration	24,200	-	-	-	-
301553-620145	Fire Detection System	-	-	30,000	30,000	-
Total Capital - Cultural Arts & Special Events		24,200	-	30,000	30,000	-
Capital - Business Retention & Development						
301651-630137	Downtown Patio Program Expansion	-	-	-	12,000	-
Total Capital - Business Retention & Development		-	-	-	12,000	-
Capital - Parks & Recreation						
301799-699000	Capital Improvements Plan	-	-	-	-	906,637
Total Capital - Parks & Recreation		-	-	-	-	906,637
Interfund Transfers						
301910-990208	Transfer to Recreation Fund	131,950	135,860	148,360	148,360	153,550
Total Interfund Transfers		131,950	135,860	148,360	148,360	153,550
Total Capital Projects Fund Expenditures		8,460,212	8,741,863	16,504,133	21,054,819	21,137,188
Ending Fund Balance		7,815,212	11,178,323	12,305,720	7,755,033	2,468,212

Attachment 2

City of Louisville, Colorado
Impact Fee Fund
2024 Budget

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

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City of Louisville, Colorado
Recreation Center Construction Fund
2024 Budget

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

Attachment 2

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

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Fund Balance		204,031	378,096	738,493	738,493	1,138,865
General Revenue						
402001-411000	Property Tax	1,907,233	2,069,380	1,966,690	1,966,690	1,400,000
402001-419200	Penalty & Int on Delq Taxes	5,912	7,993	5,912	5,912	-
402001-461100	Interest Earnings	5,176	34,948	49,970	49,970	36,670
402001-461110	Net Incr (Decr) in Fair Value	(1,923)	(8,739)	-	-	-
Total General Revenue		1,916,398	2,103,582	2,022,572	2,022,572	1,436,670
Interfund Transfers						
402001-980303	Transfer from Rec Ctr Bond Fund	-	-	120,000	120,000	-
Total Interfund Transfers		-	-	120,000	120,000	-
Total Recreation Center Debt Service Fund Revenue		1,916,398	2,103,582	2,142,572	2,142,572	1,436,670
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Debt Service						
402111-538250	Bond Maint Fees-Paying Agent	300	330	300	300	500
402111-540410	Prof Serv-Investment Fee	433	655	300	300	300
402111-570100	Principal-Bonds	735,000	765,000	795,000	795,000	825,000
402111-570500	Interest-Bonds	1,006,600	977,200	946,600	946,600	914,800
Total Debt Service		1,742,333	1,743,185	1,742,200	1,742,200	1,740,600
Total Recreation Center Debt Service Fund Expenditures		1,742,333	1,743,185	1,742,200	1,742,200	1,740,600
Ending Fund Balance		378,096	738,493	1,138,865	1,138,865	834,935

Attachment 2

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

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

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
501111-570650	Interest - Capital Leases	35,575	32,671	29,560	29,560	38,320
Total Debt Service		976,973	982,319	983,890	983,890	988,050
Utility Billing						
501210-511000	Regular Salaries	30,815	40,112	41,521	41,521	43,248
501210-511200	Overtime Pay	3,032	3,972	3,000	3,000	3,000
501210-512000	FICA Expense	2,533	3,359	3,311	3,311	3,427
501210-512100	Retirement Contribution	1,852	2,675	2,894	2,894	3,005
501210-512200	Workers Compensation	984	1,292	1,278	1,278	659
501210-513000	Medical Insurance	5,113	6,449	7,768	7,768	8,742
501210-513100	Dental Insurance	338	375	416	416	504
501210-513200	Vision Insurance	72	76	87	87	111
501210-513300	Life, AD&D & LTD Insurance	283	339	372	372	341
501210-513400	Employee Assistance Plan	16	17	17	17	17
501210-520100	Office Supplies	-	-	100	100	100
501210-523100	Uniforms and Clothing	180	193	170	170	170
501210-532200	Printing	3,437	7,598	4,000	4,000	4,000
501210-535010	Communication Svcs-Cell Phone	324	362	150	150	150
501210-535200	Postage	18,097	17,036	15,000	15,000	15,000
501210-540415	Prof Serv-Bank Charges	43,705	32,099	37,000	37,000	37,000
501210-540900	Prof Serv-Other	42,005	50,283	41,500	41,500	41,500
501210-550020	Parts/Repairs/Maint-Equip	110	121	1,000	1,000	1,000
501210-550100	Parts/Repairs/Maint-Software	5,949	2,700	6,500	6,500	6,500
Total Utility Billing		158,845	169,058	166,084	166,084	168,474
Water Utility Engineering						
501422-511000	Regular Salaries	63,781	89,072	88,217	88,217	99,253
501422-511200	Overtime Pay	1,723	1,275	500	500	500
501422-512000	FICA Expense	4,889	6,540	6,587	6,587	7,498
501422-512100	Retirement Contribution	3,539	5,293	5,767	5,767	6,485
501422-512200	Workers Compensation	672	878	883	883	627
501422-513000	Medical Insurance	6,750	9,512	10,063	10,063	11,567
501422-513100	Dental Insurance	390	665	663	663	755
501422-513200	Vision Insurance	126	153	152	152	152
501422-513300	Life, AD&D & LTD Insurance	499	656	675	675	824
501422-513400	Employee Assistance Plan	20	23	22	22	26
501422-520100	Office Supplies	476	262	460	460	500
501422-521000	Computer Supplies	20	13	20	20	450
501422-521100	Computer Supplies-Software	26	68	100	100	100
501422-521200	Non-Capital Computer Hardware	648	-	-	-	-
501422-522120	Operating Supplies-Safety	64	112	60	60	60
501422-522500	Non-Capital Furn/Equip/Tools	440	1,674	300	300	1,500
501422-522900	Miscellaneous Supplies	41	20	230	230	230
501422-532200	Printing	101	115	300	300	300
501422-532230	Dues/Subscriptions/Books	679	751	500	500	500
501422-535010	Communication Svcs-Cell Phone	229	228	200	200	200
501422-540910	Prof Serv-Consulting	22	-	160	160	160
501422-550090	Parts/Repairs/Maint-Copiers	336	664	300	300	300
Total Water Utility Engineering		85,473	117,974	116,159	116,159	131,987
Water Plant Operations						
501461-511000	Regular Salaries	490,296	546,164	531,161	531,161	572,218
501461-511100	Variable Salaries	33,454	75,639	82,456	82,456	65,918
501461-511200	Overtime Pay	32,471	40,806	35,000	35,000	38,000
501461-512000	FICA Expense	41,377	49,222	48,563	48,563	50,112
501461-512100	Retirement Contribution	28,531	35,003	36,800	36,800	39,666
501461-512200	Workers Compensation	9,234	12,904	9,789	9,789	7,264
501461-512300	Unemployment Compensation	558	-	-	-	-
501461-513000	Medical Insurance	73,957	83,136	85,284	85,284	97,577
501461-513100	Dental Insurance	4,765	5,183	5,036	5,036	5,441
501461-513200	Vision Insurance	1,105	1,185	1,163	1,163	1,281
501461-513300	Life, AD&D & LTD Insurance	4,072	4,102	4,689	4,689	5,218

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
501461-513400	Employee Assistance Plan	345	344	219	219	220
501461-520100	Office Supplies	914	1,283	1,550	1,550	1,550
501461-521000	Computer Supplies	94	54	450	450	1,581
501461-521200	Non-Capital Computer Hardware	310	25	2,100	2,100	2,100
501461-522010	Operating Supplies-Chemicals	294,900	372,176	440,000	440,000	440,000
501461-522020	Operating Supplies-Laboratory	36,495	41,815	35,000	35,000	35,000
501461-522100	Operating Supplies-Signs	140	157	300	300	300
501461-522120	Operating Supplies-Safety	4,617	5,085	4,200	4,200	4,200
501461-522500	Non-Capital Furn/Equip/Tools	1,723	2,617	2,500	2,500	2,500
501461-522900	Miscellaneous Supplies	863	320	1,000	1,000	1,000
501461-523100	Uniforms and Clothing	1,557	657	2,000	2,000	2,000
501461-525100	Auto Expense-Parts & Repairs	1,270	972	5,000	5,000	5,000
501461-525200	Auto Expense-Tires	-	2,105	1,200	1,200	2,500
501461-525300	Gas & Oil	6,154	7,946	9,430	9,430	10,000
501461-532200	Printing	3,265	3,337	4,250	4,250	4,250
501461-532230	Dues/Subscriptions/Books	11,288	11,438	12,500	12,500	12,500
501461-535010	Communication Svcs-Cell Phone	1,903	5,460	5,500	5,500	5,500
501461-535030	Comm Svcs-Internet/Cable	963	1,073	1,000	1,000	1,000
501461-535200	Postage	3,985	7,745	4,000	4,000	4,000
501461-536000	Rentals-Equipment	-	-	250	250	250
501461-536010	Rentals-Uniform	13,368	14,252	14,500	14,500	14,500
501461-537050	Water Week Education	-	808	750	750	750
501461-538101	Travel, Training, & Meetings	2,833	13,610	5,000	5,000	8,000
501461-538502	BOD TSS Surcharge	60,994	49,091	38,000	38,000	38,000
501461-540160	Prof Serv-Laboratory	17,155	28,876	30,000	30,000	30,000
501461-540170	Prof Serv-Info Systems	25,617	18,682	40,000	40,000	40,000
501461-540190	Prof Serv-Lead/Copper	304	32,882	13,500	13,500	60,000
501461-540585	Prof Serv-Sludge Removal	2,168	12,683	45,000	45,000	45,000
501461-540900	Prof Serv-Other	26,541	16,789	30,000	30,000	30,000
501461-540910	Prof Serv-Consulting	2,000	1,433	2,000	2,000	10,000
501461-550000	Parts/Repairs/Maint-Bldgs/Fac	-	129,736	-	-	-
501461-550020	Parts/Repairs/Maint-Equip	122,970	340,572	449,000	449,000	190,000
501461-550030	Parts/Repairs/Maint-Grounds	6,164	2,567	7,350	7,350	7,350
501461-550090	Parts/Repairs/Maint-Copiers	238	292	4,000	4,000	4,000
501461-550100	Parts/Repairs/Maint-Software	9,006	11,968	18,890	18,890	18,890
501461-580040	Computer Replacement	2,440	2,440	2,440	2,440	2,440
Total Water Plant Operations		1,382,405	1,994,633	2,072,820	2,072,820	1,917,076
Raw Water Operations						
501462-511000	Regular Salaries	53,817	59,953	58,199	58,199	62,373
501462-511200	Overtime Pay	3,585	4,498	3,700	3,700	3,700
501462-512000	FICA Expense	4,263	4,769	4,619	4,619	4,877
501462-512100	Retirement Contribution	3,134	3,844	4,022	4,022	4,294
501462-512200	Workers Compensation	1,090	1,051	967	967	717
501462-513000	Medical Insurance	8,031	8,763	9,382	9,382	10,649
501462-513100	Dental Insurance	517	551	549	549	589
501462-513200	Vision Insurance	119	128	128	128	141
501462-513300	Life, AD&D & LTD Insurance	466	495	509	509	568
501462-513400	Employee Assistance Plan	25	24	27	27	27
501462-522010	Operating Supplies-Chemicals	4,783	3,184	6,000	6,000	6,000
501462-522500	Non-Capital Furn/Equip/Tools	31	-	-	-	-
501462-531000	Ditch Assessment	66,858	66,261	70,000	70,000	70,000
501462-531010	Marshall Lake Assessments	-	-	12,000	12,000	12,000
501462-531020	Marshall Storage/Carriage Fees	41,730	69,018	50,000	50,000	52,000
501462-531030	NCWCD CBT Annual Assessments	146,061	206,071	215,000	215,000	215,000
501462-531040	Windy Gap Pumping & Carriage	-	-	29,000	29,000	29,000
501462-531050	NCWCD SWSP Yearly Maintenance	118,175	128,058	130,000	130,000	140,000
501462-531060	NCWCD-SWSP Pumping Charges	-	-	10,000	10,000	10,000
501462-534010	Utility Services-Electricity	5,149	3,531	10,000	10,000	10,000
501462-535010	Communication Svcs-Cell Phone	60	455	500	500	500
501462-538101	Travel, Training, & Meetings	-	711	1,400	1,400	1,400
501462-540550	Prof Serv-Landfill	-	961	4,000	4,000	4,000

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
501462-540900	Prof Serv-Other	17,714	-	-	-	-
501462-540910	Prof Serv-Consulting	149,089	137,432	240,000	240,000	185,000
501462-542000	Legal-General	118,920	98,573	150,000	150,000	153,000
501462-542028	Legal-Vranesh & Raisch	29,152	3,834	-	-	-
501462-542036	Legal-Tieken & Hill	-	301	-	-	-
501462-542055	Legal-LSV Frisco-So	-	696	-	-	-
501462-542064	Legal-Windy Gap	11,623	7,140	-	-	-
501462-542073	Legal-Broomfield 09CW96	18,052	14,681	-	-	-
501462-542076	Legal-Harper 1st Enlargement	-	-	-	-	-
501462-550000	Parts/Repairs/Maint-Bldgs/Fac	-	-	2,500	2,500	2,500
501462-550020	Parts/Repairs/Maint-Equip	2,651	8,642	9,000	9,000	9,000
501462-550030	Parts/Repairs/Maint-Grounds	1,098	19,753	53,000	53,000	53,000
Total Raw Water Operations		806,193	853,376	1,074,502	1,074,502	1,040,335
Water Distribution						
501463-511000	Regular Salaries	255,995	284,927	299,377	299,377	311,681
501463-511200	Overtime Pay	19,860	25,297	20,000	20,000	20,000
501463-512000	FICA Expense	20,836	23,620	23,809	23,809	24,623
501463-512100	Retirement Contribution	15,264	18,829	20,761	20,761	21,560
501463-512200	Workers Compensation	6,360	7,166	8,492	8,492	4,500
501463-513000	Medical Insurance	41,178	46,579	53,607	53,607	59,869
501463-513100	Dental Insurance	2,846	2,708	2,896	2,896	3,483
501463-513200	Vision Insurance	601	554	613	613	732
501463-513300	Life, AD&D & LTD Insurance	2,216	2,172	2,696	2,696	2,417
501463-513400	Employee Assistance Plan	186	185	130	130	130
501463-520100	Office Supplies	230	292	250	250	250
501463-521200	Non-Capital Computer Hardware	-	-	100	100	100
501463-522120	Operating Supplies-Safety	1,936	3,630	2,500	2,500	3,500
501463-522240	Meter Pits & Meters	37,493	31,801	40,000	40,000	35,000
501463-522500	Non-Capital Furn/Equip/Tools	3,633	9,355	7,750	7,750	10,000
501463-523100	Uniforms and Clothing	1,319	1,883	3,200	3,200	3,200
501463-525100	Auto Expense-Parts & Repairs	4,910	4,547	5,000	5,000	5,000
501463-525200	Auto Expense-Tires	3,308	4,837	1,000	1,000	3,000
501463-525300	Gas & Oil	15,189	27,650	26,100	26,100	26,100
501463-532200	Printing	12	-	-	-	-
501463-532230	Dues/Subscriptions/Books	81	10	-	-	-
501463-535010	Communication Svcs-Cell Phone	2,800	2,798	3,000	3,000	3,000
501463-535030	Comm Svcs-Internet/Cable	881	1,413	950	950	1,050
501463-538101	Travel, Training, & Meetings	4,844	22,417	11,540	11,540	11,540
501463-540550	Prof Serv-Landfill	3,669	2,679	9,000	9,000	5,000
501463-540900	Prof Serv-Other	18,142	32,350	22,210	22,210	22,210
501463-540910	Prof Serv-Consulting	-	8,750	5,750	5,750	5,750
501463-550020	Parts/Repairs/Maint-Equip	4,969	1,929	10,000	10,000	10,000
501463-550060	Parts/Repairs/Maint-Util Lines	38,786	55,847	62,000	62,000	65,000
501463-550100	Parts/Repairs/Maint-Software	2,536	2,267	8,350	8,350	8,350
Total Water Distribution		510,079	626,491	651,081	651,081	667,045
Water Treatment Plant Building Maintenance						
501464-511000	Regular Salaries	17,950	22,168	22,123	22,123	27,181
501464-511200	Overtime Pay	236	241	150	150	150
501464-512000	FICA Expense	1,424	1,672	1,651	1,651	2,027
501464-512100	Retirement Contribution	1,044	1,352	1,448	1,448	1,777
501464-512200	Workers Compensation	503	633	627	627	415
501464-513000	Medical Insurance	2,337	2,454	2,598	2,598	3,861
501464-513100	Dental Insurance	138	148	147	147	212
501464-513200	Vision Insurance	36	36	35	35	56
501464-513300	Life, AD&D & LTD Insurance	156	184	194	194	254
501464-513400	Employee Assistance Plan	7	8	7	7	9
501464-522110	Operating Supplies-Janitorial	919	1,728	1,060	1,060	1,060
501464-522500	Non-Capital Furn/Equip/Tools	36	72	-	-	-
501464-522900	Miscellaneous Supplies	947	1,112	800	800	800
501464-523100	Uniforms and Clothing	78	84	100	100	100

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
501464-534000	Utility Services-Gas	9,704	10,598	16,030	16,030	16,030
501464-534010	Utility Services-Electricity	127,471	135,269	148,840	148,840	148,840
501464-534020	Utility Service-Trash Removal	3,455	3,514	2,920	2,920	2,920
501464-534040	Utility Service-Haz Waste Disp	-	-	2,970	2,970	2,970
501464-535000	Communication Svcs-Telephone	1,929	2,000	1,590	1,590	1,590
501464-535010	Communication Svcs-Cell Phone	101	140	150	150	150
501464-535040	Communication Svcs-T1 Line	470	434	740	740	740
501464-540300	Prof Serv-Custodial	11,360	10,630	12,610	12,610	12,610
501464-540900	Prof Serv-Other	-	-	100	100	100
501464-547010	Prof Serv-Pest Control	2,602	1,593	2,970	2,970	2,970
501464-550000	Parts/Repairs/Maint-Bldgs/Fac	26,381	177,553	15,910	15,910	15,910
501464-550020	Parts/Repairs/Maint-Equip	4,834	13,504	2,650	2,650	8,650
501464-550070	Parts/Repairs/Maint-HVAC	744	3,409	7,430	7,430	7,430
501464-550100	Parts/Repairs/Maint-Software	-	-	1,060	1,060	1,060
501464-550130	Parts/Repairs/Maint-Security	95	-	2,120	2,120	2,120
501464-550140	Parts/Repairs/Maint-Painting	-	-	1,060	1,060	1,060
501464-550150	Parts/Repairs/Maint-Fire Syste	-	1,072	530	530	530
501464-550160	Parts/Repairs/Maint-Electrical	-	-	2,120	2,120	2,120
501464-550170	Parts/Repairs/Maint-Plumbing	213	360	530	530	530
501464-550180	Parts/Repairs/Maint-Lighting	-	-	530	530	530
Total Water Treatment Plant Building Maintenance		215,170	391,967	253,800	253,800	266,762
Replacement Capital - Public Works						
501498-620146	NWTP HVAC Replacement	-	-	35,000	35,000	-
501498-640000	Motor Vehicle/Road Equipment	75,341	87,562	80,000	80,000	50,000
501498-640001	Machinery & Equipment	-	61,748	51,900	51,900	-
501498-640045	Meters	23,234	1,282	1,900,000	1,300	1,900,000
501498-640147	Backhoe Replacement (%)	73,087	-	-	-	-
501498-640148	Chemical Mixing Equip Replace	-	-	-	32,500	-
501498-640158	Water Heater Replacement	-	-	25,000	25,000	-
501498-660122	Pump R and R	-	-	-	-	-
501498-660124	Valve R and R	-	37,985	-	-	-
501498-660141	Filter Media Replacemnt-No WTP	-	-	616,000	616,000	-
501498-660182	Water Line Replacement	2,156,330	667,694	540,500	840,500	724,500
501498-660205	PRV Replacement	-	107,941	-	-	-
501498-660237	Water Tank Int Structure Maint	446,519	16,564	-	-	-
501498-660259	Flouride Equipment Replacement	203,303	48	-	-	-
501498-660282	HBWTP Recycle Tank Maintenance	86,304	-	-	-	-
Total Replacement Capital - Public Works		3,064,118	980,825	3,248,400	1,682,200	2,674,500
Capital - Public Works						
501499-620119	Utilities Electrical Assessmen	27,897	5,629	-	198,971	-
501499-620136	Lactation Pods	10,995	-	-	-	-
501499-630146	Marshall Lake Sediment Control	-	-	-	700,000	-
501499-620149	SCWTP Administration Bldg	-	-	-	-	2,300,000
501499-620150	Harper Pump Station Improvemen	-	-	-	-	200,000
501499-640116	Water Plants Disinfection Eval	15,461	-	-	-	-
501499-640151	FLOWCAM	-	132,890	-	-	-
501499-650035	ERP System	-	-	-	-	-
501499-660190	NCWCD-Windy Gap Firming Proj	220,506	675,000	680,000	680,000	512,000
501499-660211	Howard Diversion Upgrades	-	-	-	-	-
501499-660212	SCWTP Recycle Pond Maintenance	1,544	-	-	-	-
501499-660231	Louisville Lateral Ditch Pipin	-	-	-	-	3,016,000
501499-660236	SBR Ditch Lining	469	-	425,000	425,000	-
501499-660237	Water Tank Int Structure Maint	-	-	-	-	-
501499-660240	Howard Berry Weather Station	8,512	-	-	-	-
501499-660243	Louisville Pipeline Flow Contr	39	-	-	-	-
501499-660260	WTP Vault Painting	-	-	-	-	-
501499-660261	WTP Raw Water Study	160,799	15,910	-	-	-
501499-660275	NCWCD SWSP Transmission Capaci	1,403,533	1,620,235	-	116,235	-
501499-660283	Process Pipe Evaluation	-	-	-	-	-
501499-660284	Utility Master Plan (%)	91	153,027	-	-	-

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
501499-660289	Raw Water Infrastructure	-	-	-	1,000,000	-
501499-660295	SCWTP Residual Management	-	-	800,000	800,000	5,200,000
501499-670000	Water Rights	793,430	-	1,250,000	2,756,570	250,000
Total Capital - Public Works		2,643,276	2,602,692	3,155,000	6,676,776	11,478,000
Total Water Utility Fund Expenditures		10,454,693	10,979,285	12,347,441	14,303,017	20,085,609
Ending Working Capital (Budget Basis)		17,757,426	22,609,561	19,349,690	17,394,114	5,272,965

Attachment 2

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

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

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
502210-513300	Life, AD&D & LTD Insurance	283	339	372	372	341
502210-513400	Employee Assistance Plan	16	17	17	17	17
502210-520100	Office Supplies	-	-	100	100	100
502210-523100	Uniforms and Clothing	180	193	170	170	170
502210-532200	Printing	3,414	7,598	4,000	4,000	4,000
502210-535010	Communication Svcs-Cell Phone	324	362	150	150	150
502210-535200	Postage	18,097	17,036	15,000	15,000	15,000
502210-540415	Prof Serv-Bank Charges	42,986	28,309	37,000	37,000	37,000
502210-540900	Prof Serv-Other	21,003	19,924	25,000	25,000	25,000
502210-550020	Parts/Repairs/Maint-Equip	110	121	1,000	1,000	1,000
502210-550100	Parts/Repairs/Maint-Software	3,653	2,280	6,500	6,500	6,500
Total Utility Billing		134,804	134,489	149,584	149,584	151,974
Wastewater Utility Engineering						
502423-511000	Regular Salaries	38,427	58,649	57,525	57,525	67,653
502423-511200	Overtime Pay	161	115	50	50	50
502423-512000	FICA Expense	2,887	4,167	4,232	4,232	5,058
502423-512100	Retirement Contribution	2,102	3,405	3,741	3,741	4,400
502423-512200	Workers Compensation	355	527	538	538	382
502423-513000	Medical Insurance	4,345	6,781	7,050	7,050	8,515
502423-513100	Dental Insurance	252	502	501	501	579
502423-513200	Vision Insurance	82	105	106	106	106
502423-513300	Life, AD&D & LTD Insurance	286	404	417	417	546
502423-513400	Employee Assistance Plan	11	13	14	14	18
502423-520100	Office Supplies	476	262	460	460	460
502423-521000	Computer Supplies	20	13	20	20	450
502423-521100	Computer Supplies-Software	26	68	100	100	125
502423-521200	Non-Capital Computer Hardware	648	-	-	-	-
502423-522120	Operating Supplies-Safety	64	112	60	60	60
502423-522500	Non-Capital Furn/Equip/Tools	440	1,674	300	300	1,500
502423-522900	Miscellaneous Supplies	41	20	230	230	230
502423-532200	Printing	101	115	300	300	300
502423-532230	Dues/Subscriptions/Books	679	751	500	500	500
502423-535010	Communication Svcs-Cell Phone	127	126	150	150	150
502423-540711	Prof Serv-Sewer Main Video	-	-	25,000	25,000	25,000
502423-540910	Prof Serv-Consulting	22	-	160	160	160
502423-550090	Parts/Repairs/Maint-Copiers	336	664	300	300	300
Total Wastewater Utility Engineering		51,888	78,473	101,754	101,754	116,542
Wastewater Collections						
502471-511000	Regular Salaries	122,425	159,357	169,250	169,250	176,399
502471-511200	Overtime Pay	10,442	13,144	10,000	10,000	10,000
502471-512000	FICA Expense	9,870	13,139	13,409	13,409	13,869
502471-512100	Retirement Contribution	7,198	10,472	11,651	11,651	12,117
502471-512200	Workers Compensation	3,310	4,322	4,326	4,326	2,335
502471-513000	Medical Insurance	19,078	23,430	28,053	28,053	31,707
502471-513100	Dental Insurance	1,266	1,388	1,525	1,525	1,843
502471-513200	Vision Insurance	272	288	325	325	397
502471-513300	Life, AD&D & LTD Insurance	1,102	1,343	1,514	1,514	1,350
502471-513400	Employee Assistance Plan	57	64	66	66	66
502471-521200	Non-Capital Computer Hardware	117	295	150	150	150
502471-522120	Operating Supplies-Safety	2,003	3,053	3,500	3,500	3,500
502471-522500	Non-Capital Furn/Equip/Tools	621	1,658	1,450	1,450	1,450
502471-523100	Uniforms and Clothing	878	1,338	3,200	3,200	3,200
502471-525100	Auto Expense-Parts & Repairs	132	200	1,000	1,000	1,000
502471-525200	Auto Expense-Tires	276	32	1,900	1,900	1,900
502471-532200	Printing	12	-	-	-	-
502471-534000	Utility Services-Gas	1,252	1,263	1,300	1,300	1,300
502471-534010	Utility Services-Electricity	14,867	10,955	15,000	15,000	15,000
502471-535000	Communication Svcs-Telephone	1,552	1,417	1,250	1,250	1,250
502471-535010	Communication Svcs-Cell Phone	1,126	1,245	500	500	1,500
502471-535030	Comm Svcs-Internet/Cable	246	1,143	200	200	200
502471-538101	Travel, Training, & Meetings	1,873	8,934	7,440	7,440	7,440
502471-540550	Prof Serv-Landfill	1,132	802	2,760	2,760	5,000
502471-540900	Prof Serv-Other	12,304	12,896	17,710	17,710	17,710
502471-550020	Parts/Repairs/Maint-Equip	6,829	2,097	2,500	2,500	2,500
502471-550021	Parts/Repairs/Maint-Steel Ranc	2,264	1,251	10,000	10,000	10,000
502471-550022	Parts/Repairs/Maint-NorthEnd	1,304	654	10,000	10,000	10,000
502471-550023	Parts/Repairs/Maint-CTC	3,299	605	10,000	10,000	10,000

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
502471-550060	Parts/Repairs/Maint-Util Lines	49,910	701	2,000	2,000	2,000
502471-550100	Parts/Repairs/Maint-Software	-	2,145	5,220	5,220	5,220
502471-550280	Parts/Repairs/Maint-Other	-	-	5,000	5,000	5,000
502471-580040	Computer Replacement	2,860	2,860	2,860	2,860	2,860
Total Wastewater Collections		279,876	282,490	345,059	345,059	358,263
Wastewater Treatment Plant Operations						
502472-511000	Regular Salaries	263,157	317,223	357,574	357,574	391,007
502472-511100	Variable Salaries	7,642	26,445	38,288	38,288	42,506
502472-511200	Overtime Pay	21,392	13,031	21,000	21,000	21,000
502472-512000	FICA Expense	22,467	26,708	31,399	31,399	34,414
502472-512100	Retirement Contribution	15,999	19,898	24,608	24,608	26,779
502472-512200	Workers Compensation	3,464	5,187	4,664	4,664	3,410
502472-513000	Medical Insurance	35,463	42,698	52,870	52,870	53,809
502472-513100	Dental Insurance	2,319	2,438	2,796	2,796	2,850
502472-513200	Vision Insurance	615	733	847	847	852
502472-513300	Life, AD&D & LTD Insurance	2,363	2,654	3,256	3,256	3,723
502472-513400	Employee Assistance Plan	177	212	162	162	163
502472-520100	Office Supplies	1,477	3,052	1,000	1,000	1,100
502472-521000	Computer Supplies	362	-	-	-	-
502472-521200	Non-Capital Computer Hardware	79	371	-	-	-
502472-522010	Operating Supplies-Chemicals	79,911	117,114	120,000	120,000	145,000
502472-522020	Operating Supplies-Laboratory	14,321	13,630	17,000	17,000	18,000
502472-522120	Operating Supplies-Safety	6,794	7,873	5,000	5,000	6,000
502472-522500	Non-Capital Furn/Equip/Tools	9,965	5,169	12,000	12,000	12,000
502472-522900	Miscellaneous Supplies	1,412	1,167	500	500	1,200
502472-523100	Uniforms and Clothing	2,766	2,630	5,000	5,000	5,000
502472-525100	Auto Expense-Parts & Repairs	1,252	698	1,500	1,500	1,500
502472-525200	Auto Expense-Tires	255	1,080	300	300	1,200
502472-525300	Gas & Oil	2,630	3,765	5,800	5,800	6,000
502472-532200	Printing	456	300	500	500	500
502472-532230	Dues/Subscriptions/Books	19,019	17,712	20,000	20,000	22,000
502472-535010	Communication Svcs-Cell Phone	1,508	3,357	2,000	2,000	3,600
502472-535030	Comm Svcs-Internet/Cable	328	328	350	350	350
502472-535200	Postage	3,564	-	700	700	200
502472-536000	Rentals-Equipment	-	13	600	600	600
502472-536040	Rentals-Other	-	-	200	200	200
502472-538101	Travel, Training, & Meetings	3,803	7,519	9,000	9,000	9,000
502472-538999	Other Services and Charges	480	75	5,000	5,000	1,500
502472-540160	Prof Serv-Laboratory	34,868	35,286	37,000	37,000	44,000
502472-540560	Prof Serv-Biosolids Hauling	78,315	112,687	99,000	99,000	125,000
502472-540580	Prof Serv-SCADA	10,415	2,639	10,000	10,000	10,000
502472-540900	Prof Serv-Other	38,624	39,713	30,000	30,000	35,000
502472-550020	Parts/Repairs/Maint-Equip	157,767	89,439	60,000	60,000	100,000
502472-550030	Parts/Repairs/Maint-Grounds	6,235	663	2,000	2,000	2,000
502472-550100	Parts/Repairs/Maint-Software	7,346	6,264	16,500	16,500	14,000
Total Wastewater Treatment Plant Operations		859,012	929,771	998,414	998,414	1,145,463
Pretreatment						
502473-511000	Regular Salaries	26,952	74,841	103,210	103,210	109,634
502473-511100	Variable Salaries	-	-	-	-	22,173
502473-511200	Overtime Pay	597	199	1,150	1,150	1,150
502473-512000	FICA Expense	2,115	5,693	7,994	7,994	10,150
502473-512100	Retirement Contribution	1,535	4,608	6,784	6,784	7,201
502473-512200	Workers Compensation	750	935	1,224	1,224	1,099
502473-513000	Medical Insurance	637	1,071	1,930	1,930	1,574
502473-513100	Dental Insurance	162	59	77	77	846
502473-513200	Vision Insurance	54	17	21	21	234
502473-513300	Life, AD&D & LTD Insurance	230	608	905	905	994
502473-513400	Employee Assistance Plan	11	21	30	30	30
502473-520100	Office Supplies	36	76	200	200	200
502473-521100	Computer Supplies-Software	-	55	-	-	-
502473-521200	Non-Capital Computer Hardware	-	-	-	-	-
502473-522020	Operating Supplies-Laboratory	83	-	3,000	3,000	3,000
502473-522120	Operating Supplies-Safety	-	-	320	320	320
502473-522500	Non-Capital Furn/Equip/Tools	-	132	750	750	750
502473-523100	Uniforms and Clothing	30	30	100	100	100
502473-532200	Printing	-	-	-	-	-
502473-532230	Dues/Subscriptions/Books	-	-	300	300	300

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
502473-535010	Communication Svcs-Cell Phone	180	471	440	440	440

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
502473-535200	Postage	-	-	500	500	500
502473-538101	Travel, Training, & Meetings	339	1,103	2,550	2,550	2,550
502473-538999	Other Services and Charges	48	-	350	350	350
502473-540160	Prof Serv-Laboratory	2,302	3,817	10,000	10,000	10,000
502473-540910	Prof Serv-Consulting	63,612	284,664	60,000	122,845	85,000
Total Pretreatment		99,673	378,399	201,835	264,680	258,595
Wastewater Treatment Plant Building Maintenance						
502474-511000	Regular Salaries	8,974	11,084	11,061	11,061	13,591
502474-511200	Overtime Pay	118	121	100	100	100
502474-512000	FICA Expense	712	836	827	827	1,017
502474-512100	Retirement Contribution	522	676	724	724	888
502474-512200	Workers Compensation	252	316	313	313	208
502474-513000	Medical Insurance	1,168	1,227	1,299	1,299	1,929
502474-513100	Dental Insurance	69	74	74	74	106
502474-513200	Vision Insurance	18	18	18	18	28
502474-513300	Life, AD&D & LTD Insurance	78	92	95	95	125
502474-513400	Employee Assistance Plan	3	4	4	4	5
502474-522110	Operating Supplies-Janitorial	1,280	1,184	1,490	1,490	1,490
502474-522500	Non-Capital Furn/Equip/Tools	18	36	-	-	-
502474-522900	Miscellaneous Supplies	40	174	100	100	100
502474-523100	Uniforms and Clothing	39	42	50	50	50
502474-534000	Utility Services-Gas	1,493	1,842	3,400	3,400	2,600
502474-534010	Utility Services-Electricity	337,794	290,949	320,000	320,000	320,000
502474-534020	Utility Service-Trash Removal	9,329	10,406	7,000	7,000	7,000
502474-535000	Communication Svcs-Telephone	696	711	640	640	640
502474-535010	Communication Svcs-Cell Phone	50	70	100	100	100
502474-535040	Communication Svcs-T1 Line	209	193	420	420	420
502474-540300	Prof Serv-Custodial	6,922	6,922	8,120	8,120	8,120
502474-540900	Prof Serv-Other	-	-	530	530	530
502474-547010	Prof Serv-Pest Control	736	1,085	1,000	1,000	1,000
502474-550000	Parts/Repairs/Maint-Bldgs/Fac	32,647	452	18,040	18,040	18,040
502474-550020	Parts/Repairs/Maint-Equip	209	-	2,650	2,650	5,650
502474-550070	Parts/Repairs/Maint-HVAC	1,450	133	5,310	5,310	5,310
502474-550100	Parts/Repairs/Maint-Software	-	-	1,110	1,110	1,110
502474-550130	Parts/Repairs/Maint-Security	-	-	1,060	1,060	1,060
502474-550140	Parts/Repairs/Maint-Painting	-	-	270	270	270
502474-550150	Parts/Repairs/Maint-Fire Syste	291	1,206	1,590	1,590	1,590
502474-550160	Parts/Repairs/Maint-Electrical	-	-	530	530	530
502474-550170	Parts/Repairs/Maint-Plumbing	943	487	530	530	530
502474-550180	Parts/Repairs/Maint-Lighting	-	-	530	530	530
Total Wastewater Treatment Plant Building Maintenance		406,060	330,339	388,985	388,985	394,667
Replacement Capital - Public Works						
502498-640000	Motor Vehicle/Road Equipment	-	-	27,000	27,000	65,000
502498-640001	Machinery & Equipment	-	-	14,850	14,850	-
502498-640160	Clarifier Remediation	-	-	-	-	-
502498-660183	Sewer Utility Lines	(9,248)	119,708	-	808,472	-
502498-660265	Reuse System Equip Replacement	22,852	-	-	-	-
502498-660296	CTC Lift Station Improvements	-	-	200,000	200,000	-
502498-660297	Sewer Pipeline Rehab/Replace	-	-	460,000	560,000	540,500
Total Replacement Capital - Public Works		13,604	119,708	701,850	1,610,322	605,500
Capital - Public Works						
502499-620119	Utilities Electrical Assessmen	26,917	-	-	205,490	-
502499-640000	Motor Vehicle/Road Equipment	-	-	-	-	-
502499-640001	Machinery & Equipment	-	-	85,000	85,000	-
502499-640149	Secondary Process Probes	-	-	-	105,000	-
502499-640159	Sewer Service Lateral Backflow	-	-	-	-	130,000
502499-650035	ERP System	-	-	-	-	-
502499-660262	WWTP Add'l Influent Pump	50,976	-	-	-	-
502499-660267	WWTP Aeration Basin & Reuse Mi	340,535	68,594	-	-	-
502499-660271	OPS Lift Station Painting	-	-	-	-	-
502499-660284	Utility Master Plan (%)	-	3,827	-	121,173	-
502499-660285	WWTP Solids Handling Upgrade	155,306	136,323	4,000,000	4,600,000	-
502499-660286	WWTP Painting	-	-	-	-	-
502499-660298	Fiber Optic Loop Cty Rd/Redtai	-	-	54,210	54,210	-
Total Capital - Public Works		573,734	208,744	4,139,210	5,170,873	130,000

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
	Total Wastewater Utility Fund Expenditures	4,145,229	4,198,915	8,808,696	10,811,677	5,071,607
	Ending Working Capital (Budget Basis)	6,832,466	6,965,077	2,538,611	535,630	654,783

Attachment 2

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

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Beginning Working Capital (Budget Basis)		2,243,254	2,471,720	2,570,801	2,570,801	840,374
Utilities Revenue						
503032-421600	Storm Water Permit Fees	2,791	600	2,000	2,000	2,000
503032-443000	Grant Revenues	-	-	-	-	250,000
503032-443100	Commercial Users Fee	497,857	484,193	489,980	489,980	554,000
503032-443200	Residential User Fee	518,828	468,187	521,990	521,990	587,000
503032-443900	Delinquent Charges	422	1,418	300	300	900
503032-461000	Miscellaneous Revenues	171	-	-	-	-
503032-461100	Interest Earnings	9,503	26,400	15,120	15,120	19,550
503032-461110	Net Incr (Decr) in Fair Value	(6,494)	(18,928)	-	-	-
503032-465100	Insurance Recovery	-	4,000	-	-	-
Total Utilities Revenue		1,023,078	965,870	1,029,390	1,029,390	1,413,450
Interfund Transfers						
503001-980101	Transfer from General Fund	-	86,507	-	-	-
Total InterFund Transfers		-	86,507	-	-	-
Total Storm Water Utility Fund Revenue		1,023,078	1,052,377	1,029,390	1,029,390	1,413,450
Debt Service						
503111-570300	Principal-Notes	162,345	166,100	169,860	169,860	157,680
503111-570600	Interest-Notes	98,566	94,461	92,080	92,080	105,550
Total Debt Service		260,911	260,561	261,940	261,940	263,230
Storm Water Utility Engineering						
503424-511000	Regular Salaries	26,818	37,456	37,819	37,819	42,604
503424-511200	Overtime Pay	161	104	50	50	50
503424-512000	FICA Expense	2,007	2,715	2,829	2,829	3,214
503424-512100	Retirement Contribution	1,456	2,193	2,462	2,462	2,773
503424-512200	Workers Compensation	284	371	388	388	282
503424-513000	Medical Insurance	3,559	4,618	4,882	4,882	5,410
503424-513100	Dental Insurance	202	294	293	293	324
503424-513200	Vision Insurance	60	69	70	70	70
503424-513300	Life, AD&D & LTD Insurance	217	275	287	287	342
503424-513400	Employee Assistance Plan	8	9	8	8	9
503424-520100	Office Supplies	476	262	460	460	460
503424-521000	Computer Supplies	20	13	-	-	-
503424-521100	Computer Supplies-Software	26	68	100	100	125
503424-521200	Non-Capital Computer Hardware	648	-	-	-	-
503424-522120	Operating Supplies-Safety	64	112	60	60	200
503424-522500	Non-Capital Furn/Equip/Tools	440	1,674	300	300	1,500
503424-522900	Miscellaneous Supplies	41	20	230	230	500
503424-532200	Printing	101	115	300	300	300
503424-532230	Dues/Subscriptions/Books	679	751	500	500	500
503424-535010	Communication Svcs-Cell Phone	133	132	200	200	200
503424-540910	Prof Serv-Consulting	22	-	160	160	160
503424-550090	Parts/Repairs/Maint-Copiers	336	664	300	300	300
Total Storm Water Utility Engineering		37,758	51,916	51,698	51,698	59,323
Storm Water Administration & Operations						
503432-511000	Regular Salaries	178,529	204,017	212,498	212,498	232,651
503432-511200	Overtime Pay	9,846	11,995	10,000	10,000	10,000
503432-512000	FICA Expense	13,688	15,963	16,139	16,139	17,580
503432-512100	Retirement Contribution	10,526	13,463	14,861	14,861	15,989
503432-512200	Workers Compensation	3,932	4,519	4,481	4,481	2,524
503432-513000	Medical Insurance	21,344	25,630	30,440	30,440	34,034
503432-513100	Dental Insurance	1,429	1,545	1,704	1,704	2,003
503432-513200	Vision Insurance	348	341	373	373	429
503432-513300	Life, AD&D & LTD Insurance	1,478	1,588	1,727	1,727	1,725
503432-513400	Employee Assistance Plan	69	70	70	70	72
503432-520100	Office Supplies	-	142	80	80	80
503432-521200	Non-Capital Computer Hardware	-	-	100	100	100
503432-522500	Non-Capital Furn/Equip/Tools	848	1,602	1,000	1,000	1,000

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Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
503432-522900	Miscellaneous Supplies	817	429	1,000	1,000	1,000
503432-522909	Marshall Fire - Supplies	-	5,487	-	-	-
503432-523100	Uniforms and Clothing	507	540	250	250	250
503432-525100	Auto Expense-Parts & Repairs	-	-	250	250	250
503432-532220	Business and Auto Allowance	729	688	700	700	700
503432-532230	Dues/Subscriptions/Books	-	-	200	200	200
503432-535010	Communication Svcs-Cell Phone	1,281	1,284	1,200	1,200	1,200
503432-535030	Comm Svcs-Internet/Cable	719	893	750	750	750
503432-538101	Travel, Training, & Meetings	2,446	5,461	6,390	6,390	6,390
503432-540021	Prof Serv-Keep It Clean	10,000	21,200	25,000	25,000	25,000
503432-540410	Prof Serv-Investment Fee	597	694	1,250	1,250	1,250
503432-540415	Prof Serv-Bank Charges	3,051	4,992	3,100	3,100	4,000
503432-540550	Prof Serv-Landfill	5,938	6,433	22,320	22,320	22,320
503432-540900	Prof Serv-Other	38,526	70,510	45,000	45,000	45,000
503432-550020	Parts/Repairs/Maint-Equip	530	3,787	6,500	6,500	6,500
503432-550100	Parts/Repairs/Maint-Software	835	2,188	7,290	7,290	7,290
Total Storm Water Administration & Operations		308,011	405,461	414,673	414,673	440,287
Capital - Public Works						
503499-630032	Ctywide Strm Sewr Outfall Imps	-	-	-	-	165,000
503499-630096	Detention Pond Maintenance	259	923	136,000	650,347	-
503499-630150	Drainageway A1 at Garfield & C	150,974	207,971	-	942,519	-
503499-640001	Machinery & Equipment	-	26,463	-	-	-
503499-640147	Backhoe Replacement (%)	29,235	-	-	-	-
503499-660251	Drainageway G Dillon Rd Crossg	-	-	-	-	-
503499-660273	Storm Water Quality Master Pla	7,464	-	-	-	150,000
503499-660287	Storm Water Quality Master Pla	-	-	-	438,640	-
Total Capital - Public Works		187,931	235,358	136,000	2,031,506	315,000
Total Storm Water Utility Fund Expenditures		794,612	953,296	864,311	2,759,817	1,077,840
Ending Working Capital (Budget Basis)		2,471,720	2,570,801	2,735,880	840,374	1,175,984

Attachment 2

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

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

Attachment 2

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

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

Attachment 2

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
520712-512300	Unemployment Compensation	-	471	-	-	-
520712-513000	Medical Insurance	19,998	27,663	31,400	31,400	31,264
520712-513100	Dental Insurance	1,578	1,555	1,676	1,676	1,646
520712-513200	Vision Insurance	462	459	479	479	353
520712-513300	Life, AD&D & LTD Insurance	1,731	1,791	1,891	1,891	2,126
520712-513400	Employee Assistance Plan	84	82	84	84	84
520712-520100	Office Supplies	126	167	550	550	550
520712-521000	Computer Supplies	1,016	15	1,050	1,050	1,050
520712-521100	Computer Supplies-Software	1,640	334	1,050	43,050	1,050
520712-521130	Golf Course Software Subscript	11,234	12,763	16,000	16,000	30,000
520712-521200	Non-Capital Computer Hardware	420	-	-	-	-
520712-522500	Non-Capital Furn/Equip/Tools	7,846	3,681	2,500	2,500	7,300
520712-523100	Uniforms and Clothing	2,501	1,739	3,000	3,000	3,200
520712-528100	Golf Cart Supplies	1,285	3,551	2,500	2,500	10,000
520712-528200	Range Balls	8,883	9,217	8,500	8,500	14,000
520712-528250	Range Supplies	1,210	753	1,500	1,500	2,000
520712-528400	Cart Barn Supplies	1,732	436	1,000	1,000	1,000
520712-528900	Miscellaneous Golf Supplies	226	962	550	550	550
520712-529100	Resale Merchandise	119,482	178,090	130,000	130,000	130,000
520712-532030	Golf Gifts & Promotions	1,067	2,578	3,800	3,800	3,800
520712-532200	Printing	200	-	110	110	110
520712-532220	Business and Auto Allowance	277	175	700	700	700
520712-532230	Dues/Subscriptions/Books	225	76	1,500	1,500	10,000
520712-532700	Golf Handicap Services	4,712	4,787	5,000	5,000	5,000
520712-535010	Communication Svcs-Cell Phone	1,249	1,949	600	600	600
520712-536000	Rentals-Equipment	3,774	4,051	9,500	9,500	6,000
520712-538100	Education Expense	-	-	2,000	2,000	2,000
520712-538101	Travel, Training, & Meetings	-	-	1,000	1,000	1,000
520712-540900	Prof Serv-Other	-	53,795	-	-	-
520712-547040	Prof Serv - Golf Contractors	42,225	47,138	35,000	35,000	85,000
520712-550230	Parts/Repairs/Maint-Golf Carts	939	3,920	2,500	2,500	2,500
520712-580040	Computer Replacement	700	700	700	700	700
Total Golf Operations & Pro Shop		923,197	1,071,148	1,005,137	1,047,137	1,108,793
Golf Course Maintenance						
520713-511000	Regular Salaries	367,343	342,786	483,480	483,480	453,383
520713-511100	Variable Salaries	64,489	108,928	94,153	94,153	94,889
520713-511200	Overtime Pay	27,126	40,956	22,280	22,280	22,280
520713-512000	FICA Expense	34,238	36,800	43,489	43,489	41,779
520713-512100	Retirement Contribution	21,152	22,594	31,429	31,429	30,920
520713-512200	Workers Compensation	4,561	5,295	6,367	6,367	4,146
520713-513000	Medical Insurance	37,292	35,781	96,060	96,060	78,236
520713-513100	Dental Insurance	2,676	2,407	6,524	6,524	5,150
520713-513200	Vision Insurance	721	624	1,265	1,265	1,058
520713-513300	Life, AD&D & LTD Insurance	2,984	2,684	2,896	2,896	3,196
520713-513400	Employee Assistance Plan	237	194	212	212	186
520713-520100	Office Supplies	188	631	150	150	150
520713-521000	Computer Supplies	193	-	1,350	1,350	1,350
520713-522120	Operating Supplies-Safety	402	2,389	1,700	1,700	1,785
520713-522500	Non-Capital Furn/Equip/Tools	11,990	16,332	6,800	6,800	5,715
520713-522900	Miscellaneous Supplies	2,483	1,150	1,050	1,050	2,000
520713-523100	Uniforms and Clothing	5,606	4,500	5,670	5,670	5,935
520713-525400	Fuel & Lubricants	13,692	21,784	16,480	16,480	19,776
520713-528300	Tee & Green Supplies	4,124	2,224	3,410	3,410	3,582
520713-528500	Course Maintenance Supplies	1,490	2,518	2,000	2,000	2,000
520713-528900	Miscellaneous Golf Supplies	761	1,334	600	600	1,000
520713-532200	Printing	320	306	-	-	-
520713-532220	Business and Auto Allowance	277	175	570	570	570
520713-532230	Dues/Subscriptions/Books	1,507	2,762	2,200	2,200	2,300
520713-534000	Utility Services-Gas	2,529	3,064	2,580	2,580	4,000
520713-534010	Utility Services-Electricity	34,293	34,037	49,230	49,230	49,230
520713-534020	Utility Service-Trash Removal	2,700	2,236	2,920	2,920	2,920
520713-534050	Utility Services-Water	43,002	75,547	45,000	45,000	45,000
520713-535010	Communication Svcs-Cell Phone	148	361	200	200	200
520713-535030	Comm Svcs-Internet/Cable	1,169	366	200	200	200
520713-536000	Rentals-Equipment	-	-	500	500	500
520713-538101	Travel, Training, & Meetings	2,584	2,304	3,680	3,680	5,500
520713-538999	Other Services and Charges	-	-	220	220	220
520713-540160	Prof Serv-Laboratory	1,231	1,120	1,130	1,130	1,130

Attachment 2

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
520713-540300	Prof Serv-Custodial	1,576	1,759	1,750	1,750	1,750
520713-540900	Prof Serv-Other	48,379	26,048	14,420	14,420	20,000
520713-547010	Prof Serv-Pest Control	1,796	1,716	1,840	1,840	1,840
520713-547031	Prof Serv Lndscp Bridge House	-	45,688	36,000	36,000	39,000
520713-550000	Parts/Repairs/Maint-Bldgs/Fac	3,732	3,134	6,500	6,500	2,500
520713-550020	Parts/Repairs/Maint-Equip	25,615	28,908	25,000	25,000	27,000
520713-550030	Parts/Repairs/Maint-Grounds	57,664	85,001	62,000	62,000	64,000
520713-550070	Parts/Repairs/Maint-HVAC	59	193	530	530	800
520713-550090	Parts/Repairs/Maint-Copiers	-	-	160	160	160
520713-550130	Parts/Repairs/Maint-Security	636	1,007	650	650	675
520713-550140	Parts/Repairs/Maint-Painting	208	56	1,530	1,530	530
520713-550150	Parts/Repairs/Maint-Fire Syste	51	214	270	270	270
520713-550160	Parts/Repairs/Maint-Electrical	550	179	530	530	1,500
520713-550170	Parts/Repairs/Maint-Plumbing	75	90	270	270	270
520713-550180	Parts/Repairs/Maint-Lighting	-	-	270	270	270
520713-550210	Parts/Repairs/Maint-Irrigation	-	56	-	-	6,000
520713-550260	Parts/Repairs/Maint-Ground Irr	11,431	13,839	4,860	4,860	10,000
520713-580040	Computer Replacement	560	560	560	560	560
Golf Course Maintenance		845,841	982,638	1,092,935	1,092,935	1,067,411
Golf Clubhouse Operations & Maintenance						
520715-511000	Regular Salaries	20,360	24,317	26,705	26,705	32,526
520715-511200	Overtime Pay	177	181	-	-	-
520715-512000	FICA Expense	1,599	1,832	1,831	1,831	1,947
520715-512100	Retirement Contribution	1,169	1,475	1,736	1,736	1,708
520715-512200	Workers Compensation	457	554	576	576	354
520715-513000	Medical Insurance	2,437	2,565	2,733	2,733	3,683
520715-513100	Dental Insurance	141	150	149	149	197
520715-513200	Vision Insurance	38	37	38	38	54
520715-513300	Life, AD&D & LTD Insurance	151	174	177	177	227
520715-513400	Employee Assistance Plan	6	7	8	8	10
520715-522000	Operating Supplies	455	1,048	4,100	4,100	4,100
520715-522110	Operating Supplies-Janitorial	2,793	2,186	1,000	1,000	2,800
520715-522120	Operating Supplies-Safety	136	22	500	500	500
520715-522500	Non-Capital Furn/Equip/Tools	13,666	2,142	3,200	3,200	3,200
520715-523100	Uniforms and Clothing	59	63	100	100	100
520715-534000	Utility Services-Gas	1,747	5,565	4,290	4,290	7,300
520715-534010	Utility Services-Electricity	20,027	18,587	20,000	20,000	20,000
520715-534020	Utility Service-Trash Removal	5,544	6,265	3,000	3,000	3,000
520715-534050	Utility Services-Water	2,158	1,843	700	700	700
520715-535000	Communication Svcs-Telephone	4,421	4,732	2,800	2,800	2,800
520715-535010	Communication Svcs-Cell Phone	106	135	150	150	150
520715-535030	Comm Svcs-Internet/Cable	5,117	5,553	5,260	5,260	5,260
520715-535040	Communication Svcs-T1 Line	409	161	200	200	200
520715-536000	Rentals-Equipment	-	-	500	500	500
520715-540300	Prof Serv-Custodial	16,954	17,173	6,400	6,400	6,400
520715-547010	Prof Serv-Pest Control	218	50	1,600	1,600	1,600
520715-550000	Parts/Repairs/Maint-Bldgs/Fac	16,805	4,947	3,000	3,000	5,000
520715-550020	Parts/Repairs/Maint-Equip	2,065	6,455	2,000	2,000	3,000
520715-550070	Parts/Repairs/Maint-HVAC	497	1,237	2,120	2,120	2,120
520715-550090	Parts/Repairs/Maint-Copiers	611	575	600	600	600
520715-550130	Parts/Repairs/Maint-Security	2,760	1,947	-	-	-
520715-550140	Parts/Repairs/Maint-Painting	-	105	270	270	270
520715-550150	Parts/Repairs/Maint-Fire Syste	436	608	1,500	1,500	1,500
520715-550160	Parts/Repairs/Maint-Electrical	110	350	530	530	530
520715-550170	Parts/Repairs/Maint-Plumbing	648	1,021	1,700	1,700	1,700
520715-550180	Parts/Repairs/Maint-Lighting	-	324	1,060	1,060	1,060
Total Golf Clubhouse Operations & Maintenance		124,277	114,385	100,533	100,533	115,096
Capital - Parks & Recreation						
520799-630168	Short Game Area Upgrade	-	-	5,000	5,000	36,250
520799-630169	Putting Green Enlargement	-	-	-	-	5,000
520799-640001	Machinery & Equipment	-	-	765,180	33,002	-
520799-699000	Capital Improvements Plan	-	-	-	-	8,600
Total Capital - Parks & Recreation		-	-	770,180	38,002	49,850
Total Golf Course Fund Expenditures		2,061,982	2,518,696	3,181,227	2,491,049	2,516,923
Ending Working Capital (Budget Basis)		474,718	511,816	(143,631)	588,547	591,844

Attachment 2

Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
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Attachment 2

City of Louisville, Colorado
Technology Management Fund
2024 Budget

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

Attachment 2

City of Louisville, Colorado
Fleet Management Fund
2024 Budget

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

SUBJECT: 2024 CITY COUNCIL WORK PLAN

DATE: SEPTEMBER 26, 2023

**PRESENTED BY: JEFF DURBIN, CITY MANAGER
SAMMA FOX, DEPUTY CITY MANAGER**

SUMMARY:

As a reminder, the annual work plan reflects Council's priorities and includes only those items that require City Council involvement such as policy direction, guidance, or approval. The City Council work plan also helps staff prioritize internal work plans and schedule the work that is needed to bring to City Council for engagement. The 2024 list includes the items from the 2023 Work Plan that are anticipated to rollover to 2024, items from staff that will require Council time in 2024, and those annual/ongoing items that Council must address.

The City Council met on May 8 to discuss and create a list of items for consideration for a 2024 Work Plan. On August 8, the Council further discussed and prioritized the items. Those items, along with time estimates and a timeline for each item, were compiled in a draft reviewed by council during their September 12 meeting. Council has asked for follow up on the three items below.

- 2M – Equity, Diversity, and Inclusion (EDI) – Adjusted this item to mirror the format of other medium priority items. There is a regularly scheduled EDI update on the calendar for the November 6th council meeting.
- 4H – Transportation Master Plan – Revised to reflect council priorities.
- 5H – Economic Vitality – Revised to include strategic land use changes, reviewing policies for public private partnerships, and exploring additional opportunities with the urban renewal authority.

Please note, the Council Work Plan is intended to be a high level document and staff will work with council to ensure follow ups for each item reflect council, community, and organization priorities and needs.

FISCAL IMPACT:

The City Council Work Plan outlines the issues and items Council plans to address throughout the next year and those may impact the budget.

PROGRAM/SUB-PROGRAM IMPACT:

One of the objectives of the Governance & Administration Sub-Program is providing governance based on a thorough understanding of the community's diverse interests executed through clear and effective policy direction. The annual City Council Work Plan helps set the agenda for Council policy direction and governance.

SUBJECT: 2024 ANNUAL WORK PLAN

DATE: SEPTEMBER 26, 2023

PAGE 2 OF 2







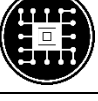

RECOMMENDATION:

Review draft work plan, update any items as needed, and approve a 2024 Work Plan.

ATTACHMENT(S):

1. 2024 Work Plan – September 18 Draft

STRATEGIC PLAN IMPACT:

<input checked="" type="checkbox"/>	 Financial Stewardship & Asset Management	<input checked="" type="checkbox"/>	 Reliable Core Services
<input checked="" type="checkbox"/>	 Vibrant Economic Climate	<input checked="" type="checkbox"/>	 Quality Programs & Amenities
<input checked="" type="checkbox"/>	 Engaged Community	<input checked="" type="checkbox"/>	 Healthy Workforce
<input checked="" type="checkbox"/>	 Supportive Technology	<input checked="" type="checkbox"/>	 Collaborative Regional Partner

2024 Louisville City Council Work Plan – September 26, 2023 Update

Number*	Program Area	Issue	Council Time Estimate	Estimated Timeline/ Quarter
High Priority				
1H	Community Design	Comprehensive Plan Update 10-Year Update: Include completion of Market/Leakage Study	4-6 Council meetings	Q1-Q4
2H	Community Design	Strategic Land Use Code Revisions as Needed to Move Forward Other Initiatives	TBD	Q1-Q4
3H	Open Space, Administration & Support Services	Open Space Management <ul style="list-style-type: none"> • Regenerative Agriculture • Maintenance, Restoration • Asset Management 	As Needed	Q1-Q4
4H	Transportation/Community Design/Economic Prosperity	Transportation Topics <ul style="list-style-type: none"> • Future 42 plan next steps • Discuss partnership with LRC for construction of underpasses in the URA (Main St/SBR, SH 42/South, SH42/SBR) ² • Traffic safety 	2 – 3 Council meetings	Q1 – Q4
5H	Community Development	Economic Vitality <ul style="list-style-type: none"> • Strategic Land Use Changes (see 2H) • Review policies for public private partnerships • Explore additional opportunities with urban renewal authority • Retention and expansion of existing businesses 	As Needed	Q1-Q4
6H	Community Design	Affordable Housing <ul style="list-style-type: none"> • Complete Housing Study & Strategic Plan • Could also include Residential Rental Licenses; ADUs; Inclusionary Housing (affordable, senior, accessible); Public/private partnerships; streamlined zoning; building of new housing 	4-6 Council meetings	Q1-Q4

Color-coding: Pink = Highest Priority; Yellow = Medium Priority; Blue = Lower Priority; Green = Recurring/Ongoing Items.

* Numbering is not indicative of priority; is only an identifier.

2024 Louisville City Council Work Plan – September 26, 2023 Update

7H	Administration & Support Services, Public Works	City Climate Change/Greenhouse Gas Reduction Initiatives: Implementation of internal strategic decarbonization plan for City facilities and operations & community decarbonization plan,	3 Council meetings	Q1-Q4
Medium Priority				
1M	Administration & Support Services, PROS, Public Works	Resiliency/Fire Hardening	As Needed	Q1-Q4
2M	Administration & Support Services	Equity, Diversity, and Inclusion	2-3 Council meetings	Q1 - Q4
3M	Administration & Support Services	Sustainability Programs	As Needed	Q1-Q4
4M	Parks, Recreation, & Open Space	Parks, Recreation, and Open Space Departmental Master Plan	1-2 Council meetings	Q4
5M	Parks, Recreation, & Open Space	Recreation Amenities: Tennis/Pickleball Courts; Multiuse Fields	As Needed	
6M	Administration & Support Services	Minimum Wage Adjustments	2-3 Council meetings	Q1-Q4
Low Priority				
1L	Administration & Support Services; Economic Prosperity	Main Street Closure	2-3 Council Meetings	
2L	Administration & Support Services	Campaign Finance Rules and Limits	2 – 3 Council meetings	Q2

Color-coding: Pink = Highest Priority; Yellow = Medium Priority; Blue = Lower Priority; Green = Recurring/Ongoing Items.

* Numbering is not indicative of priority; is only an identifier.

2024 Louisville City Council Work Plan – September 26, 2023 Update

3L	Administration & Support Services	Communications/Marketing Automation Software	As Needed	
4L	Community Design	Completion of Old Town Overlay update	2 Council meetings	Q2
5L	Community Design	Update Development Impact Fees	1-2 Council meeting	Q1 – Q3
Annual/Ongoing Items				
	Administration & Support Services	2025-2026 Budget Updates/Adoption	4-6 Council meetings	Q1 – Q4
	Utilities	Water, Sewer and Storm Rates: annual update of utility rates	1 Council Meeting	Q1 - Q2
	Utilities	Solid Waste/Trash Contract Renewal	3 Council meetings	Q1-Q2
	Administration & Support Services	Comcast Franchise Renewal	2-3 Council Meetings	Q1-Q4
	Administration & Support Services	Citizen Survey	2-3 Council Meetings	Q1-Q2
	Administration & Support Services	Council Salary Survey: review results of annual City Council salary survey (if changes are needed)	1 Council meeting or memo	Q3
	Administration & Support Services	Airport Impact Mitigation Efforts: Participate in Rocky Mountain Metropolitan Airport Community Noise Roundtable	Update memos	Q1 – Q4
	Administration & Support Services	Evaluation of all City Council Appointees: City Manager, City Attorney, Judge and Prosecuting Attorney	2 Council meetings/Exec Session	Q3 - Q4

Color-coding: Pink = Highest Priority; Yellow = Medium Priority; Blue = Lower Priority; Green = Recurring/Ongoing Items.

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2024 Louisville City Council Work Plan – September 26, 2023 Update

Administration & Support Services	Council Work Plan Preparation: draft annual Council Work Plan with prioritized items to be addressed in upcoming year	3 Council meetings	Q1 - Q4
Administration & Support Services	Board & Commission Interviews/Appointments: conduct interviews for boards & commissions and determine appointments	3 Council meetings	Q4
Administration & Support Services	Board & Commission Study Sessions	4-5 Study Sessions	Q1 - Q4
Administration & Support Services	Organizational Strategic Plan Update	As needed	
Other	PUDs/Developments Projects Submitted during the Year: once applicant has satisfied all submittal requirements and proposal has been reviewed by the Planning Commission, staff will present to City Council for consideration	Varies	Varies
Other	Regional Partnerships: continue to consider shared service and/or policy opportunities with neighboring municipalities, such as: Marshall Fire Recovery; Transportation, Northwest Rail; Minimum wage; Affordable housing; Residential/Commercial building code cohort	Varies	Varies
Other	Consent Items: staff processes small/non-controversial issues by adding to consent agenda for consideration. Council sometimes removes these items from consent agenda and discusses during regular meeting.	Varies	Varies
Other	Municipal Code Updates: staff drafts and presents updates to Municipal Code as part of ongoing efficiency and operational improvement efforts	Varies	Varies
Other	Unanticipated Issues: each year numerous issues arise that cannot be reasonably foreseen that require Council consideration	Varies	Varies

Color-coding: Pink = Highest Priority; Yellow = Medium Priority; Blue = Lower Priority; Green = Recurring/Ongoing Items.

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