



City Council Finance Committee

Meeting Agenda

Monday, March 12, 2018
City Hall – Spruce Room
749 Main Street
7:30 a.m.

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda
- IV. Approval of the Minutes from the February 19, 2018 Meeting (page 2)
- V. Public Comments on Items Not on the Agenda
- VI. Fiscal Impact Model (page 9)
- VII. Updated Finance Committee Work Plan – 2018 (page 10)
- VIII. Review of Fees, Rates, & Charges (page 12)
- IX. Review of Key Performance Indicators (page 22)
- X. Discussion on “Turnback” (page 44)
- XI. Staff Reports
 - I. Possible Discussion Items for Next Regular Meeting – Tentatively Scheduled for Monday, April 16, 2018 at 7:30 a.m.
 - Windy Gap Financing
 - Recreation Center: Sales tax calculation and usage discussion including schedules for renewal and replacement
- II. Adjourn

City of Louisville, Colorado

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City Council Finance Committee

Meeting Minutes

Monday, February 19, 2018
City Hall, Spruce Room
749 Main Street

CALL TO ORDER

The meeting was called to order at 7:30 a.m.

ROLL CALL

The following were present:

City Council: Mayor Muckle, Council Member Maloney, and Council Member Lipton

Staff/Others Present: Heather Balsler, City Manager, Kevin Watson, Finance Director, Joe, Stevens, Parks and Recreation Director, Chris Neves, IT Director, Kathy Martin, Recreation Superintendent, Emily Hogan, Assistant to the City Manager, Graham Clark, Senior Accountant, Penney Bolte, Tax Manager, and John Leary, resident

Absent: None

APPROVAL OF THE AGENDA

The Finance Committee approved the agenda as presented.

APPROVAL OF THE MINUTES FROM THE JANUARY 19, 2018 MEETING

Finance Committee Chairperson Maloney requested the first sentence in paragraph 4 of the minutes under Finance Committee 2018 Work Plan Review (located on page 2), be revised to read "Finance Committee Chairperson Maloney stated that he is not certain that Carson needs to attend the February Finance

Committee Meeting for the Fiscal Impact Model, stating that the discussion should be about the use of the Model not the mechanics of the Model.”

The Finance Committee Members approved the January 19, 2018 meeting minutes as amended.

PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA

None.

FINANCE COMMITTEE 2018 WORK PLAN REVIEW

Finance Committee Members reviewed the latest draft of the 2018 Finance Committee Work Plan. Members agreed the plan is very front-end loaded due to the budget process.

Finance Committee Member Lipton requested “for Financial Advisor” be removed from the title of the Second Quarter review item for Bond Council - RFP.

Finance Committee Members also agreed to move the Annual “Turnback” Discussion from the March Finance Committee Meeting to April.

Finance Committee Chairperson Maloney requested staff make the necessary changes and provide the amended 2018 Work Plan to the Finance Committee at the next regularly scheduled meeting.

The draft of the Finance Committee 2018 Work Plan can be located in the packet of the February 19, 2018 Finance Committee Meeting.

SALES TAX REPORT FOR THE MONTH ENDED DECEMBER 31, 2017

Tax Manager Penney Bolte presented the sales tax reports for the month, quarter, and year ending December 31, 2017 to the Finance Committee.

Finance Committee Member Lipton and Maloney requested the narrative describing sales tax revenue and the comparisons to budget, projections, or prior years, be improved to provide better clarity. Specifically, to exclude audit revenue and provide a clearer indication of the actual sales tax revenue trend.

Tax Manager Bolte asked Finance Committee Members for direction regarding the narrative information provided for the Top 50 vendors, and the selection of the Top 50 vendors.

Manager Bolte stated that, with the exception of the Telecommunications/Utilities sector, all vendors historically represented in the other industry sectors of the Top 50 are Louisville-based businesses. Ms. Bolte stated that in the past it was believed that fluctuations within this top group of vendors was helpful information for the Finance Committee in monitoring the retail health of the City. However, Ms. Bolte stated, many Louisville-based manufacturers, technology companies, and other out-of-City and online retailers, which truly are within the top 50 vendors, have not been included in this reporting.

Finance Committee Members stated that, while the Top 50 vendor information is interesting, they do not feel it provides any meaningful information. Chairperson Maloney requested City Manager Balsler discuss with Economic Development Director Aaron DeJong providing an economic report to the Finance Committee.

Member Lipton and Mayor Muckle asked what amount of base building use tax revenue has been included in the budget, assuming growth will slow in the coming years. Director Watson stated that the Building Use Tax revenue projections are provided by Planning Director Zuccaro. City Manager Heather Balsler stated she would have Planning Director Rob Zuccaro present additional information at a future meeting.

Staff stated they would bring back some economic and revenue reporting options to the Finance Committee in the coming months.

Tax Manager Penney Bolte provided a copies of the 2017 year-end A/R write-off requests to the Finance Committee Members. Ms. Bolte stated that per City policies, Director Watson is authorized to write-off up to \$100 per account, and that since no accounts exceeded this threshold for 2017, no request for write-offs is being formally requested from the Finance Committee. The total amount of the write-off for 2017 was credit of \$67.50. The Finance Committee reviewed the detailed listing and had no questions.

The reports and corresponding narrative can be located in the packet of the February 19, 2018 Finance Committee Meeting.

PROGRAM BUDGETING REVIEW WITH FOCUS ON KEY INDICATORS

Assistant to the City Manager Emily Hogan presented the Key Performance Indicators for 38 City Sub-Programs to the Finance Committee. Ms. Hogan stated that departments have been instructed to provide any edits by February 28, 2018 after which data will be collected and presented to City Council at its budget retreat July 12, 2018.

Ms. Hogan asked the Finance Committee if there are any specific changes they would like to see for any of the Sub-Program KPI's.

Finance Committee Member Lipton stated he does not see that it is necessary for the Finance Committee to edit the KPI's, but that several of the Boards and Commissions may want to review and/or offer suggestions. Member Lipton stated that he does not want to see dramatic changes to the KPI's that would invalidate prior data provided by the departments. Mayor Muckle agreed.

City Manager Balsler stated that at a January Council Meeting, a few City Council members requested to review the KPI's with staff and to recommend changes.

Member Lipton stated that he does want to see red-lined versions of any amended KPI's presented to City Council, but that the role of City Council and the Finance Committee is to provide high level oversight and governance. Finance Committee Member Lipton stated that these KPI's are meant to be tools for departments and staff, and should be made part of the City's overall culture.

Member Lipton stated that some departments have a high level of understanding regarding the purpose of the KPI's, and should contemplate additional metrics, as well as challenge themselves to propose meaningful new initiatives.

Finance Committee Chairperson Maloney stated that the KPI's need to align with the budget and decision-making process while maintaining longitudinal data. Member Maloney stated that departments need to be able to demonstrate how the indicators are used to align with their budget requests or how new indicators align with new initiatives.

Finance Committee Member Maloney stated that these goals, objectives and performance indicators represent a transparent method to communicate with Louisville residents and that they tell a story over time.

Mayor Muckle stated that he would like to see what departments provide, and what changes are recommended. Mayor Muckle requested the amended KPI's with data, be presented at a future Finance Committee meeting, but prior to the budget retreat in July. The Finance Committee and staff discussed that June would be a good time.

Finance Director Kevin Watson shared with the Finance Committee that he and City Manager Balsler had visited the City of Arvada and received an overview of their Performance Management Program. Director Watson stated that the process took about five years, and that the City of Arvada created an Office of Performance Management and purchased software to manage the program.

Finance Committee Member Lipton stated that he hopes the end result for the City of Louisville will be the implementation of a similar system.

City Manager Balsler stated that the process is long, intensive, and requires many resources, but that before any such program could be implemented at the City of Louisville, the scope of such a project needs to be understood, and there needs to be a long-term strategic plan in place.

Mayor Muckle and Member Lipton agreed that a high level overview of a Performance Management Program should be presented at a future City Council Study Session. Chairperson Maloney stated that he would meet with City Manager Balsler to discuss how to best align the discussion for presentation.

The reports and corresponding narrative can be located in the packet of the February 19, 2018 Finance Committee Meeting.

RECREATION & SENIOR CENTER – COST CENTERS AND CORRESPONDING REVENUE

Finance Director Watson presented to the Finance Committee examples of financial reporting available through the general ledger for discussion.

Finance Committee Member Lipton stated that the finances for the Recreation Center construction and programs are areas of focus. Member Lipton stated that the reports provided do not get to the activity centers and the data cannot be matched. Member Lipton stated he is looking for a cost accounting structure that treats the Recreation Center as a profit center. Member Lipton stated that memberships, fees, and other operational costs need to be allocated so that pricing structures for cost recovery can be reviewed.

Parks and Recreation Director Joe Stevens stated that the feasibility study provided and the related data used for the ballot question indicate appropriate cost recovery with compared with other Recreation Center revenue and expenses.

City Manager Balsler asked Director Stevens what is the normal cost recovery percentage for Recreation Centers? Director Stevens stated that the national average is 45-50%, and that the Louisville Recreation Center is doing better at 65-70%. Director Stevens added that Recreation Center fees and charges also have to align with what the market will bear.

Director Watson asked for clarification of the “cost centers” desired by the Finance Committee and how far down Members are wanting to drill into revenues and expenses. Mayor Muckle stated that the Sub-Programs have already been selected and that any additional reporting needs to be tailored to only those items of importance.

Director Watson stated that the Expenditures can be expanded to provide line item detail.

Committee Chairperson Maloney asked if cost recovery is addressed in the City's Financial Policies, stating that more discussion is needed and that both the Finance Committee and City Council needs to understand the policies and subsequent budgeting for program revenues and expenditures. Member Maloney stated that perhaps a different structure is needed and suggested further meetings with Director Watson, Director Stevens and Superintendent Martin to review, and possibly redo, certain policies that would eliminate the mystery for City Council as to how much is provided in program subsidies and whether or not those subsidies are appropriate.

Finance Committee Member Lipton asked staff how the cities of Arvada or Westminster measure their recreation programs and whether or not they utilize a Profit & Loss method.

Chairperson Maloney stated that this discussion also directly relates to the upcoming discussion of fee calculations scheduled for the March Finance Committee Meeting.

The reports and corresponding narrative can be located in the packet of the February 19, 2018 Finance Committee Meeting.

STAFF REPORTS

None.

DISCUSSION ITEMS FOR THE NEXT REGULAR MEETING

Finance Committee Members and staff discussed the items to be covered in the next few Finance Committee meetings.

Member Lipton requested an update on the Recreation Center at the March 12, 2018 meeting. City Manager Balsler stated she would have Director Stevens provide an update. Chairperson Maloney suggested he, Member Lipton and staff work on the Recreation Center budget.

The next regular Finance Committee Meeting is scheduled for Monday, March 12, 2018 at 7:30 a.m.

Items scheduled for discussion at the next meeting include:

- Revised Finance Committee 2018 Work Plan
- Fiscal Impact Model

- Enterprise/auxiliary budget reviews to include golf and recreation (funding, renew/replace/leasing), and discussion of financial reporting format and policies
- Recreation Center: Sales tax calculation and usage discussion including allocations and GreenPlay Study
- Review fee calculations for all fees (how they are derived/process for review, level at which decisions are made, review any set calculations used)

The Finance Committee unanimously agreed to move the Annual “Turnback” Discussion to the April 2018 meeting.

The Finance Committee unanimously agreed to move up the June 2018 meeting to Wednesday, June 13, 2018 for discussion of the KPI program goals and review of the CIP requests before the July budget retreat.

ADJOURN

The meeting was adjourned at 9:28 a.m.

SUBJECT: FISCAL IMPACT MODEL

DATE: MARCH 12, 2018

**PRESENTED BY: ROB ZUCCARO, DIRECTOR OF PLANNING AND BUILDING
SAFETY**

SUMMARY:

Rob Zuccaro, Director of Planning & Building Safety will be in attendance, and Carson Bise, TischlerBise, will be available by telephone, to make a brief presentation and to answer any questions pertaining to the Fiscal Impact Model.

SUBJECT: FINANCE COMMITTEE 2018 WORK PLAN REVIEW

DATE: MARCH 12, 2018

PRESENTED BY: KEVIN WATSON, FINANCE DIRECTOR

SUMMARY:

At the February 19, 2018 meeting, the Finance Committee requested some minor changes to the 2018 work plan. The updated plan is presented for further review and/or discussion.

City of Louisville Colorado Finance Committee 2018 Work Plan

Topics will be discussed in the quarter which they are listed. Items that are not complete will roll to the next quarter.

Quarterly Review: material exceptions will be discussed at monthly FC meetings

- Sales & Use Tax Report
- Financial Statements
- Enterprise Dashboards (golf, water (water sewer storm refuse), recreation)
- Cash and Investments

First Quarter

- 2019/20 Budget Calendar and proposed process (Jan)
- 2017 Capital Projects Review, current budget to actual (Jan)
- Program Budgeting review with focus on Key Indicators (Feb)
- Senior Services and Recreation Center Cost Centers and Corresponding Revenue (Feb)
- Fiscal Impact Model (Mar)
- Enterprise/auxiliary budget reviews to include golf and recreation and discussion of financial reporting format and policies (Mar)
- Annual “Turnback” Discussion (Mar)
- Review fee calculations for all fees (Mar)

Fourth Quarter

- Revenue Projection Dashboard
- Review 2019/20 Budget
- Recommend Property Tax Rate
- Endorsement 2019 Fees
- Recommend Non-Profit Grants
- 2018 Capital Projects Review, current budget to actual

Second Quarter

- Recreation Center: Sales tax calculation and usage discussion including schedules for renewal and replacement (Apr)
- Windy Gap Financing Presentation (Apr)
- Review Building Permit Fees
- Budget Amendment
 - 2017 carryover
 - 2018 changes
- Bond Council – RFP
- Evaluate Financial policies, including fees and reserves
- Review 2019/20 CIP (May)

Third Quarter

- Revenue Projection Dashboard
- Audit Review
- CAFR Review
 - Endorsement
 - 2018 Budget Inputs
- 2019/20 Budget Review
 - Estimated Property Tax
 - Performance Measures
- Capital Projects Review Current Budget to Actual

SUBJECT: ANNUAL REVIEW OF FEES, RATES AND CHARGES

DATE: MARCH 12, 2018

**PRESENTED BY: EMILY HOGAN, ASSISTANT TO THE CITY MANAGER
HEATHER BALSER, CITY MANAGER**

SUMMARY:

Each year the City Council adopts a resolution setting certain fees, rates and charges for the upcoming year. In addition to setting those fees, rates and charges, Council also authorizes the City Manager to set certain fees, rates and charges not otherwise set by Council. The fees set by the City Manager include such things as fees for photo copies, maps and documents, development application reviews, recreation classes, rental rates for City facilities, charges for cemetery plots and services, etc. The City Manager sets these fees and charges to recover costs and defray expenses and not as a mechanism for raising revenue.

In anticipation of the 2019-2020 budget process, the Finance Committee requested that staff provide details on how each fee, rate and charge is set and if there are any proposed changes for 2019. Staff compiled this information and provided the requested background. The proposed changes for 2019 are listed below:

- The addition of a new 2-hour rental fee for the Steinbaugh Pavilion by a non-profit or educational group to rent the facility on days it otherwise remains unused (City Manager Fees)
- The elimination of the notary fee since most customers only request one seal and it takes longer to process the payment than the City collects in fees (City Manager Fees)

FISCAL IMPACT:

The fiscal impact of the proposed changes are relatively minor as they relate to smaller fees.

PROGRAM/SUB-PROGRAM IMPACT:

One of the objectives for the Governance and Administration Sub-Program is ensuring the City has financial capacity to sustain Council's adopted levels of service. Reviewing the fees, rates and charges annually ensures that the City is able to cover the cost of services.

RECOMMENDATION:

Discussion and direction of the proposed changes for the City's fees, rates and charges for 2019.

SUBJECT: ANNUAL EDITS TO KEY PERFORMANCE INDICATORS

DATE: MARCH 12, 2018

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ATTACHMENT(S):

1. Council Fees
2. City Manager Fees

Resolution 72, Series 2017

Exhibit A

Code Section Ref.	Fee Description	Fee	Additional Fee Information	Staff Responsibility	Comments (How Determined & Proposed Changes)
1.24.010	Credit on Fine or for time served	50.00	Per 24hrs.	Deputy Manager	Suggested fine from previous judge
3.20.402.C	Sales/Use Tax License	25.00		Finance Director	Amount was established when the Sales Tax License Fee and the Business License Fee were combined. The fee covers the estimated cost of labor and materials used in processing the licenses. No change is proposed.
5.04.070	Business Registration		Replaced by Sales/Use Tax License		
5.08.040	Liquor Application and registration fee		List, see Table 1	Deputy Manager	State allows City to set liquor fees but there is no cap. Local Licensing Authority (LLA) has never wanted to go higher than we currently have as they want to be business friendly. Staff doesn't anticipate any changes.
5.08.050	Liquor License annual fees (local)		List, see Table 1	Deputy Manager	See above
5.08.070	Liquor Special Event Permit fees		List, see Table 1	Deputy Manager	See above
5.10.060/5.11.060	Marijuana Establishment - Application fees	3,000.00	plus \$100 for fingerprinting and background check	Deputy Manager	The City can set marijuana fees at our discretion. Similar to liquor, the LLA has not wanted to increase them to be business friendly. Staff doesn't anticipate any changes.
5.10.090.C/5.11.100C	Marijuana Establishment - Late Renewal Application Fee	500.00		Deputy Manager	See above
5.10.100/5.11.100/110	Marijuana Establishment - Annual Renewal/Operating License Fee	1,500.00		Deputy Manager	See above
5.10.130.D/5.11.140D	Marijuana Establishment - Modification of Premises	1,500.00		Deputy Manager	See above
5.10.110.B/5.11.120B	Marijuana Establishment - Change in Location Application Fee	1,500.00		Deputy Manager	See above
5.10.130.C/5.11.140C	Marijuana Establishment - Transfer of Ownership Application Fee	3,000.00		Deputy Manager	See above
5.12.020	Contractor's Licenses, application and fee		List, see Table 4	Planning Director	Intended to cover costs for administering licensing program - no proposed change.
5.16.040	Massage Parlor, Application Fee	350.00		Deputy Manager	Established by City Council. There are currently no massage parlors within the City.
5.16.130	Massage Parlor, Initial fee, and annual renewal	350.00	\$150 each renewal	Deputy Manager	See above
5.18.050	Sexually Oriented Businesses, License fee	200.00	Annual	Planning Director	No proposed change
	Sexually Oriented Businesses, Manager fee	50.00		Planning Director	No proposed change
	Sexually Oriented Businesses, Application Fee	500.00		Planning Director	No proposed change
5.20.050	Cable TV system - New Application	1,000.00		Deputy Manager	Staff recommends reevaluating as needed
	Cable TV system - Transfer or Assignment	500.00		Deputy Manager	See above
6.12.060	Dog License - Spayed or Neutered	10.00		Deputy Manager	Fees increased a few years ago. Costs are set to cover staff time and license costs. No changes for 2019.
	Dog License - Un-Spayed or Un-Neutered	15.00		Deputy Manager	See above
6.20.010	Fowl running at large	0.25	Per fowl	Police Chief	Police Dept not sure - set previously
8.08.030	Cutting Weeds, recoup administrative costs	150.00	Up to	Parks Director	*See footnote
8.12.200	Arborist License	30.00	Annual	Parks Director	*See footnote
8.40.050	Pest Control, recoup administrative costs	50.00	Up to	Police Chief	Police Dept not sure - set previously
8.64.090	Residential Refuse and Recycling		List, see Table 9 (updated September 3, 2013, Resolution 39, 2013)	Public Works Director	Determined by hauler contract & fund model
9.40.050	Live Music event application fee	20.00		Deputy Manager	Cost to cover staff time and mailing costs. No changes for 2019.
9.60.010	Failure to return processing fee, plus cost of item	5.00		Library Director	Community comparison
10.12.230	Bicycle License Fee		No charge	Police Chief	Theft prevention
10.18.030	Parking Permit Fee		No parking districts currently exist. Fee established by City Council.	City Manager	Reevaluate if Council pursues parking program
12.12.030	Excavation Permit		List, see Table 10	Public Works Director	Community comparison
13.08.130	Turn on water after the violation of supplying water to others	40.00		Public Works Director	Community comparison
13.24.030	Sewer Tap (residential and non-residential)		List, see Table 5	Public Works Director	Fund Model
13.12.090	Water Rates for Usage, residential and non-residential		List, see Table 7	Public Works Director	
	Inside City Limits			Public Works Director	Rate setting
	Outside City Limits		Double In-City rates from Table 7	Public Works Director	Rate setting, ordinance
13.12.080	Bulk Water Rate			Public Works Director	Rate setting
	Weekly Permit Fee	50.00		Public Works Director	Community comparison
	Deposit for Meter	2,500.00		Public Works Director	Staff decision
	Per 1,000 gallons	7.67	\$7.67/1,000 gallons - beginning with the first gallon	Public Works Director	Rate setting

Code Section Ref.	Fee Description	Fee	Additional Fee Information	Staff Responsibility	Comments (How Determined & Proposed Changes)
13.28.030	Residential and Non-residential Sewer rates		List, see Table 6	Public Works Director	Fund Model
13.32.110	Cost Recovery Fees for Wastewater (Annual):			Public Works Director	
	Significant Contributor	1,000.00		Public Works Director	Staff reviewed
	Small Significant Contributor	500.00		Public Works Director	Staff reviewed
	Potential Contributor (Annual):			Public Works Director	
	Class A	500.00		Public Works Director	Staff reviewed
	Class B	250.00		Public Works Director	Staff reviewed
	Class C	100.00		Public Works Director	Staff reviewed
	Class D	50.00		Public Works Director	Staff reviewed
13.32.125	Surcharge rate for excess BOD and TSS (49 - 2017)	0.58	BOD per pound	Public Works Director	Cost of service model
	(Resolution 49, Series 2017)	0.58	TSS per pound	Public Works Director	Cost of service model
	(Resolution 49, Series 2017)	0.58	Oil and Grease per pound	Public Works Director	Cost of service model
13.37.040 E 1.	Storm water Utility Service Fee:			Public Works Director	
	Single Family Residential (Resolution 15, Series 2017)	4.40	Per month - Single and Multi Family	Public Works Director	Fund Model
	All Others (Resolution 15, Series 2017)	4.40	SF of impervious area/3,500 times \$4.23	Public Works Director	Fund Model
14.16.110	Parks, alcohol use	-	Deposit	Parks Director	*See footnote
Section 15, various	Building Permits, Inspections, and Review Fees		List, see Table 8	Planning Director	Intended to cover all City direct, overhead & consulting costs for administering permit program. Fee study to be conducted in 2018 & could lead to fee update.
15.20.040	Mobile Home, licenses, permits, deposits and fees	10.00	Installer's License	Planning Director	Nominal fee to track code requirement for licensed installers. No proposed change.
		30.00	Water Deposit	Planning Director	Nominal fee to track water connections. No proposed change.
15.24.030	Mobile Home Park operator license	10.00	Operator License	Planning Director	Nominal fee to ensure current registration & annual process for inspections. No proposed change.
17.20.025	Parking Improvement Fee - Downtown (Resolution 25, 2017)	15,759.00	Per parking space	Planning Director	Council resolution - automatically increases per resolution. No proposed change.
					*The fees and charges for Parks and Recreation programs, rentals and services for 2019 and 2020 are set once we know the operating budget for each division and influenced with regards to funding source (i.e., general fund or enterprise). We also survey other communities to better determine the market for recreation programs, pool rentals, cemetery plots, golf course green fees etc. prior to recommending fees. Typically we have adjusted fees upwards from 0% to 6-7% and over the next two years, we do anticipate some incremental adjustments.

**FEES ESTABLISHED BY CITY MANAGER
EFFECTIVE JANUARY 1, 2018**

Fee Description	Detail	Fee	Responsible Party	Date Last Revised	Comments (How Determined & Proposed Changes)
General					
City Maps	Zoning Map (24" x 36")	5.00	Planning Director		Community comparison
City Maps	City Street Map (small/color)	6.00	Public Works Director		Community comparison
City Maps	City Street Map (large)	12.00	Public Works Director		Community comparison
City Maps	Centerline Map (small)	6.00	Public Works Director		Community comparison
City Maps	Centerline Map (large)	19.00	Public Works Director		Community comparison
City Maps	Traffic Count Map (free on website)	6.00	Public Works Director		Community comparison
City Maps	Utility Atlas Plots - per SF	6.00	Public Works Director		Community comparison
City Maps	Custom Maps-Black and White - per SF	4.00	Public Works Director		Community comparison
City Maps	Custom Maps – Color Mylar Printing - per SF	6.00	Public Works Director		Community comparison
City Maps	Electronic Copies	5.00			
Copies	8.5" x 11" B/W - per page	0.10	Deputy Manager		Policy is meant to promote disclosure of City records to citizens. Policy is to give records at no cost or not greater than actual cost to the City.
Copies	11" x 17" B/W - per page	0.20	Deputy Manager		See above
Copies	24" x 36" B/W - per page	3.00	Deputy Manager		See above
Copies	8.5" x 11" Color - per page	0.50	Deputy Manager		See above
Copies	11" x 17" Color - per page	0.75	Deputy Manager		See above
Copies	Certified Copies - per page	1.25	Deputy Manager		See above
Copies of CD/DVDs		5.00	Deputy Manager		See above
Extra Duty Officers/Supervisor/Police Vehicle	Per hour/Vehicle Per Day Cost	\$63/\$80 Veh. \$50	Police Chief		
Notary Fee	Resident (1st seal free)	1.25	Deputy Manager	43137	Set by Boulder County Law Enforcement Agencies
Notary Fee	Non-Resident (per seal)	5.00	Deputy Manager		Staff suggests eliminating fee. Most people are residents only asking for one seal. It takes longer to process the payments than we collect in fees.
Mylar Printing	Per page	5.00			Staff suggests eliminating fee. See above.
Patio Rental	Per 12-Foot Section	1,000.00	Econ Dev Director	43101	Patio rental fees were raised in 2018 to defray the cost of installation/removal, repairs, maintenance, storage and insurance. These fee changes are advanced through the BRaD Committee.
Photographs	CC & PL (does not include cost of copies)	15.00			
Police Fingerprinting	Resident - Up to (3) Cards	10.00	Police Chief		Similar charge to other agencies
Police Fingerprinting	Resident - More than (3) Cards	20.00	Police Chief		Similar charge to other agencies
Police Fingerprinting	Non-resident - Up to (3) Cards	15.00	Police Chief		Similar charge to other agencies
Police Fingerprinting	Non-resident - More than (3) Cards	30.00	Police Chief		Similar charge to other agencies
Police Reports (Non-electronic)	For Crime victims, or electronic format for anyone	-	Police Chief		Contemporary policing standard to not charge for reports
Police Reports (Non-electronic)	Others (non-crime victims) - Copies charged per public record request schedule	-	Police Chief		Contemporary policing standard to not charge for reports
Postage – Mailing	Charged at standard postal/shipping rate		Deputy Manager		Covers City postal costs
Public Records Research Fee	First 2 hours free, then charged in 15-minute increments - \$20 per hour	20.00	Deputy Manager		Established by policy to meet the intent of the Charter and Colorado Open Records Act rules.
Special Event Permit - Standard		400.00	Deputy Manager		Established few years ago based on costs to cover staff time to process and review permits. No changes for 2019.
Special Event Permit - Small Impact Right-of-Way		50.00	Deputy Manager		See above
Technical Data	City Design Standards	50.00	Public Works Director		Community comparison
Technical Data	Storm Drainage Standards	40.00	Public Works Director		Community comparison
Technical Data	City Standard Details – CD	25.00	Public Works Director		Community comparison
Technical Data	G.I.S. Information – ½ hr. minimum charge of \$25	30.00	Public Works Director		Community comparison
Library					
Borrowing late fees	Art prints, Audio books, Books, CDs, Magazines - per day	0.10	Library Director		Flatirons Library Consortium comparison
Borrowing late fees	DVDs, Book club bags, Special Items (telescopes, dolls, etc.) - per day	0.50	Library Director		Flatirons Library Consortium comparison
Collection Agency	Referral Fee - per action, plus cost of item	10.00	Library Director		Based on referral fee charged by material recovery firm
Meeting Room	Non-profit, Non-resident - per hour	25.00	Library Director		Community comparison
Meeting Room	Non-profit, Resident Groups - No charge	-	Library Director		
Meeting Room	"For profit" enterprises - per hour	45.00	Library Director		Community comparison
Study Room	No charge	-	Library Director		
Historic Photographs					
Reproduction Fee	Per image	15.00	Library Director		Community comparison
Commercial Use Fees:					
Published use, less than 5,000 copies	Per image	15.00	Library Director		Community comparison

Fee Description	Detail	Fee	Responsible Party	Date Last Revised	Comments (How Determined & Proposed Changes)
Published use, more than 5,000 copies	Per image	35.00	Library Director		Community comparison
Display in a business or at an event	Per image	10.00	Library Director		Community comparison
Advertise or promotion	Per image	100.00	Library Director		Community comparison
Websit/Internet	Per year	50.00	Library Director		Community comparison
Film/video production	Per image	100.00	Library Director		Community comparison
Performance or presentation	Per image	50.00	Library Director		Community comparison
Cemetery Fees					
Cemetery Burial Space - Full Size	Resident	1,230.00	Parks/Rec Director		*See footnote
Cemetery Burial Space - Full Size	Non-Resident	3,500.00	Parks/Rec Director		*See footnote
Cemetery Burial Space - Full Size - Blocks 25 to 29	Resident	615.00	Parks/Rec Director		*See footnote
Cemetery Burial Space - Full Size - Blocks 25 to 29	Non-Resident	1,750.00	Parks/Rec Director		*See footnote
Cremation Burial Space	Resident	675.00	Parks/Rec Director		*See footnote
Cremation Burial Space	Non-Resident	1,950.00	Parks/Rec Director		*See footnote
Infant Burial Space	Resident	675.00	Parks/Rec Director		*See footnote
Infant Burial Space	Non-Resident	2,200.00	Parks/Rec Director		*See footnote
Cemetery Plot Transfer		45.00	Parks/Rec Director		*See footnote
Graves - Open & Close	Full Burial	1,275.00	Parks/Rec Director		*See footnote
Graves - Open & Close	Infant Size Burial	625.00	Parks/Rec Director		*See footnote
Graves - Open & Close	Cremation Burial	425.00	Parks/Rec Director		*See footnote
Graves - Open & Close	Cremation Burial	460.00	Parks/Rec Director		*See footnote
Graves - Disinterment		1,500.00-3,000.00	Parks/Rec Director		*See footnote
Graves - Open & Close	Less Than 48 Hours Notice	550.00	Parks/Rec Director		*See footnote
Graves - Open & Close	Overtime for Saturday Burial	550.00	Parks/Rec Director		*See footnote
Poly Vault	Cremation Burial	150.00	Parks/Rec Director		*See footnote
Concrete Vault	Cremation Burial	325.00	Parks/Rec Director		*See footnote
Facility Rentals (Parks and Rec)					
Birthday party package	Resident	70.00	Parks/Rec Director		*See footnote
Birthday party package	Non-resident	90.00	Parks/Rec Director		*See footnote
Parks - All Other Park Shelters	Resident - 1st (4) hours	70.00	Parks/Rec Director		*See footnote
Parks - All Other Park Shelters	Non-Resident - 1st (4) hours	90.00	Parks/Rec Director		*See footnote
Parks - All Other Park Shelters	Resident - Each additional hour	20.00	Parks/Rec Director		*See footnote
Parks - All Other Park Shelters	Non-Resident - Each additional hour	25.00	Parks/Rec Director		*See footnote
Rooms - Arts Center	Resident - per hour	35.00	Deputy Manager		Previously set by Recreation Center at same rate as other facilities
Rooms - Arts Center	Non-resident - per hour	45.00	Deputy Manager		See above
Rooms - Brooks or Crown	Resident - per hour	35.00	Parks/Rec Director		*See footnote
Rooms - Brooks or Crown	Non-resident - per hour	45.00	Parks/Rec Director		*See footnote
Parks - Community Park Shelter <100 attendees	Resident - 1st (4) hours	110.00	Parks/Rec Director		*See footnote
Parks - Community Park Shelter <100 attendees	Non-Resident - 1st (4) hours	140.00	Parks/Rec Director		*See footnote
Parks - Community Park Shelter <100 attendees	Resident - Each additional hour	25.00	Parks/Rec Director		*See footnote
Parks - Community Park Shelter <100 attendees	Non-Resident - Each additional hour	35.00	Parks/Rec Director		*See footnote
Parks - Community Park Shelter >100 attendees	Resident - 1st (4) hours	200.00	Parks/Rec Director		*See footnote
Parks - Community Park Shelter >100 attendees	Non-Resident - 1st (4) hours	250.00	Parks/Rec Director		*See footnote
Parks - Community Park Shelter >100 attendees	Resident - Each additional hour	50.00	Parks/Rec Director		*See footnote
Parks - Community Park Shelter >100 attendees	Non-Resident Resident - Each additional hour	65.00	Parks/Rec Director		*See footnote
Rooms - Garibaldi, Imperial, Paramount	Resident - per hour	25.00	Parks/Rec Director		*See footnote
Rooms - Garibaldi, Imperial, Paramount	Non-resident - per hour	35.00	Parks/Rec Director		*See footnote
Rooms - Heritage Street Parking Area	Use of Heritage Street Parking Area - Additional fee	400.00	Parks/Rec Director		*See footnote
Rooms - Kitchen	Resident - per hour	15.00	Parks/Rec Director		*See footnote
Rooms - Kitchen	Non-resident - per hour	20.00	Parks/Rec Director		*See footnote
Rooms - All Other Park Shelters	Large Group Rates (>150) - Additional fee	100.00	Parks/Rec Director		*See footnote
Rooms - South Gym	Resident - per hour	40.00	Parks/Rec Director		*See footnote
Rooms - South Gym	Non-resident - per hour	60.00	Parks/Rec Director		*See footnote
Rooms - Steinbaugh Pavillion <100 attendees	1st (4) hours	225.00	Deputy Manager		Previously set by Recreation Center at same rate as other facilities
Rooms - Steinbaugh Pavillion <100 attendees	Each additional hour	50.00	Deputy Manager		See above
Rooms - Steinbaugh Pavillion >100 attendees	1st (4) hours	300.00	Deputy Manager		See above
Rooms - Steinbaugh Pavillion >100 attendees	Each additional hour	75.00	Deputy Manager		See above
Rooms - Steinbaugh Pavillion Non-Profit/Educational	Registered Non-profit or Educational group - per hour (2 hour min)	45.00	Deputy Manager		43153 New fee - hourly rate based on 4-hour block rate at non-profit discount

Fee Description	Detail	Fee	Responsible Party	Date Last Revised	Comments (How Determined & Proposed Changes)
Sports Complex					
Drag, Line, and/or Change Bases	Each occurrence	25.00	Parks/Rec Director		*See footnote
Field Supervisor	Per hour (to be determined by LRC, if needed)	15.00	Parks/Rec Director		*See footnote
Hourly Rate per Field	Resident	30.00	Parks/Rec Director		*See footnote
Hourly Rate per Field	Non-Resident	40.00	Parks/Rec Director		*See footnote
Sat/Sun - Daily Rental (includes all four fields, initial line and drag and lights)	Resident	1,080.00	Parks/Rec Director		*See footnote
Sat/Sun - Daily Rental (includes all four fields, initial line and drag and lights)	Non-Resident	1,350.00	Parks/Rec Director		*See footnote
Usage of Lights	Per hour/Per field	30.00	Parks/Rec Director		*See footnote
Weekday - Daily Rental (includes all four fields, initial line and drag and lights)	Resident	575.00	Parks/Rec Director		*See footnote
Weekday - Daily Rental (includes all four fields, initial line and drag and lights)	Non-Resident	720.00	Parks/Rec Director		*See footnote
Other City Sports Fields					
Any day - Daily Rental	Resident	200.00	Parks/Rec Director		*See footnote
Any day - Daily Rental	Non-Resident	250.00	Parks/Rec Director		*See footnote
Drag, Line, and/or Change Bases per each occurrence	Each occurrence	25.00	Parks/Rec Director		*See footnote
Field Supervisor	Per hour (to be determined by LRC, if needed)	15.00	Parks/Rec Director		*See footnote
Hourly Rental	Resident	25.00	Parks/Rec Director		*See footnote
Hourly Rental	Non-Resident	35.00	Parks/Rec Director		*See footnote
Tennis Courts		5.00	Parks/Rec Director		*See footnote
Other Recreation Fees					
Harper Lake Boat Permit - 1 boat/1 year	Resident	20.00	Parks/Rec Director		*See footnote
Harper Lake Boat Permit - 1 boat/2 years	Resident	35.00	Parks/Rec Director		*See footnote
Harper Lake Boat Permit - 2 boats/1 year	Resident	40.00	Parks/Rec Director		*See footnote
Harper Lake Boat Permit - 2 boats/2 years	Resident	70.00	Parks/Rec Director		*See footnote
Harper Lake Boat Permit - 1 boat/1 year	Non-Resident	40.00	Parks/Rec Director		*See footnote
Harper Lake Boat Permit - 1 boat/2 years	Non-Resident	70.00	Parks/Rec Director		*See footnote
Harper Lake Boat Permit - 2 boats/1 year	Non-Resident	80.00	Parks/Rec Director		*See footnote
Harper Lake Boat Permit - 2 boats/2 years	Non-Resident	140.00	Parks/Rec Director		*See footnote
Recreation Ctr Sales -- Misc items	Cost plus 40%		Parks/Rec Director		*See footnote
Recreational Vehicle Sanitary Waste Disposal	Resident - per calendar year/per RV	20.00	Public Works Director		*See footnote
Recreational Vehicle Sanitary Waste Disposal	Non-resident - per calendar year/per RV	30.00	Public Works Director		*See footnote
Tennis Courts	Hourly rental per court	5.00	Parks/Rec Director		*See footnote
Parks & Recreation Special Events Permit		150.00-400.00	Parks/Rec Director		*See footnote
Recreation Center Admission					
10 Visit Pass	Resident Youth (3-17)	25.00	Parks/Rec Director		*See footnote
10 Visit Pass	Non-Resident Youth (3-17)	55.00	Parks/Rec Director		*See footnote
20 Visit Pass	Resident Youth (3-17)	50.00	Parks/Rec Director		*See footnote
20 Visit Pass	Non-Resident Youth (3-17)	110.00	Parks/Rec Director		*See footnote
10 Visit Pass	Resident Adult (18-59)	45.00	Parks/Rec Director		*See footnote
10 Visit Pass	Non-Resident Adult (18-59)	75.00	Parks/Rec Director		*See footnote
20 Visit Pass	Resident Adult (18-59)	90.00	Parks/Rec Director		*See footnote
20 Visit Pass	Non-Resident Adult (18-59)	150.00	Parks/Rec Director		*See footnote
10 Visit Pass	Resident Senior 60+	25.00	Parks/Rec Director		*See footnote
10 Visit Pass	Non-Resident Senior 60+	55.00	Parks/Rec Director		*See footnote
20 Visit Pass	Resident Senior 60+	50.00	Parks/Rec Director		*See footnote
20 Visit Pass	Non-Resident Senior 60+	110.00	Parks/Rec Director		*See footnote
Daily Admission	Resident Youth (3-17)	4.00	Parks/Rec Director		*See footnote
Daily Admission	Non-Resident Youth (3-17)	7.00	Parks/Rec Director		*See footnote
Daily Admission	Resident Adult (18-59)	6.00	Parks/Rec Director		*See footnote
Daily Admission	Non-Resident Adult (18-59)	9.00	Parks/Rec Director		*See footnote
Daily Admission	Resident Senior 60+	4.00	Parks/Rec Director		*See footnote
Daily Admission	Non-Resident Senior 60+	7.00	Parks/Rec Director		*See footnote
Daily Admission	Resident Group Rate (10+) Youth	2.50	Parks/Rec Director		*See footnote
Daily Admission	Non-Resident Group Rate (10+) Youth	6.00	Parks/Rec Director		*See footnote

Fee Description	Detail	Fee	Responsible Party	Date Last Revised	Comments (How Determined & Proposed Changes)
Daily Admission	Resident Group Rate (10+) Adults	4.50	Parks/Rec Director		*See footnote
Daily Admission	Non-Resident Group Rate (10+) Adults	8.00	Parks/Rec Director		*See footnote
Monthly Pass	Youth (3-17) Resident	19.00	Parks/Rec Director		*See footnote
Monthly Pass	Youth (3-17) Non-Resident	29.00	Parks/Rec Director		*See footnote
Monthly Pass	Adult (18-59) Resident	35.00	Parks/Rec Director		*See footnote
Monthly Pass	Adult (18-59) Non-Resident	50.00	Parks/Rec Director		*See footnote
Monthly Pass	Senior 60+ Resident	19.00	Parks/Rec Director		*See footnote
Monthly Pass	Senior 60+ Non-Resident	29.00	Parks/Rec Director		*See footnote
Monthly Pass	Couple - Resident	55.00	Parks/Rec Director		*See footnote
Monthly Pass	Couple - Non-Resident	70.00	Parks/Rec Director		*See footnote
Monthly Pass	Family - Resident	59.00	Parks/Rec Director		*See footnote
Monthly Pass	Family - Non-Resident	74.00	Parks/Rec Director		*See footnote
Towel Rental		1.00	Parks/Rec Director		*See footnote
LRC Babysitting					
Annual Kids Corner Pass	First child	250.00	Parks/Rec Director		*See footnote
Annual Kids Corner Pass	Each additional child	50.00	Parks/Rec Director		*See footnote
Drop-in	1 hour	3.00	Parks/Rec Director		*See footnote
Drop-in	Additional child same family	2.50	Parks/Rec Director		*See footnote
Punch Card	10 hours/40 punches	20.00	Parks/Rec Director		*See footnote
Other LRC Programs					
American Red Cross CPR & AED	Resident	50.00	Parks/Rec Director		*See footnote
American Red Cross CPR & AED	Non-Resident	65.00	Parks/Rec Director		*See footnote
Aquatics Group Lessons	Resident	49.00	Parks/Rec Director		*See footnote
Aquatics Group Lessons	Non-Resident	62.00	Parks/Rec Director		*See footnote
Aquatics Private Lessons	Resident	20.00	Parks/Rec Director		*See footnote
Aquatics Private Lessons	Non-Resident	25.00	Parks/Rec Director		*See footnote
Dance		84.00-120.00	Parks/Rec Director		*See footnote
Fitness Wellness Classes		21.00-240.00	Parks/Rec Director		*See footnote
Lifeguard training	Resident	35.00	Parks/Rec Director		*See footnote
Lifeguard training	Non-Resident	44.00	Parks/Rec Director		*See footnote
Nite at the Rec	Resident	12.00	Parks/Rec Director		*See footnote
Nite at the Rec	Non-Resident	15.00	Parks/Rec Director		*See footnote
Nite at the REC - Purchase of (4) nights	Resident	36.00	Parks/Rec Director		*See footnote
Nite at the REC - Purchase of (4) nights	Non-Resident	45.00	Parks/Rec Director		*See footnote
Senior Activities		5.00-100.00	Parks/Rec Director		*See footnote
Sports/Adult		28.00-450.00	Parks/Rec Director		*See footnote
Sports/Youth		30.00-85.00	Parks/Rec Director		*See footnote
Yoga/ Martial Arts		46.00-75.00	Parks/Rec Director		*See footnote
Youth Activities		10.00-282.00	Parks/Rec Director		*See footnote
Coal Creek Golf Course					
Standard Green Fees (may vary for promotions, etc. with approval of Parks and Rec. Dir.)					
	18 hole weekday	34.00 - 46.00	Parks/Rec Director		*See footnote
	18 hole weekend	35.00 - 52.00	Parks/Rec Director		*See footnote
	9 hole weekday	20.00 - 28.00	Parks/Rec Director		*See footnote
	9 hole weekend	21.00 - 23.00	Parks/Rec Director		*See footnote
	Twilight weekday	32.00	Parks/Rec Director		*See footnote
	Twilight weekend	35.00	Parks/Rec Director		*See footnote
	Annual Membership/Unlimited Golf	1,600.00 - 2,200.00	Parks/Rec Director		*See footnote
Water Tap Fees					
(larger than 4" tap, fee by agreement with City Council)					
	By Demand in gpm/tap size:				
	0-22 ¾" tap	30,500.00	Public Works Director	2016	Tap fee model
	23-45 1" tap	54,400.00	Public Works Director	2016	Tap fee model
	46-80 1½" tap	122,000.00	Public Works Director	2016	Tap fee model
	81-140 2" tap	217,000.00	Public Works Director	2016	Tap fee model
	141-280 3" tap	488,000.00	Public Works Director	2016	Tap fee model
	281-500 4" tap	867,500.00	Public Works Director	2016	Tap fee model

Fee Description	Detail	Fee	Responsible Party	Date Last Revised	Comments (How Determined & Proposed Changes)
Storm water Permit Fee					
	1 - 5 Acres	300.00	Public Works Director	2017	Community comparison
	6 - 25 Acres	625.00	Public Works Director	2017	Community comparison
	26 - 50 Acres	950.00	Public Works Director	2017	Community comparison
	51 - 100 Acres	1,250.00	Public Works Director	2017	Community comparison
	Above 101 Acres	1,500.00	Public Works Director	2017	Community comparison
Development Review Applications					
All Fees set forth in Section 17					
Annexation & Zoning	Annexation & initial zoning	6,670.00	Planning Director	2017	Updated for inflation. No proposed changes.
Annexation & Zoning	Rezoning	3,990.00	Planning Director	2017	Updated for inflation. No proposed changes.
Wireless Communication Facility	Public review	2,735.00	Planning Director	2018	Decreased to more accurately reflect staff time & overhead for average application. Estimated using PUD fee that would be comparable in staff time & resources. No proposed changes.
Wireless Communication Facility	Administrative review	530.00	Planning Director	2017	No proposed changes
Other Land Use Fees	Municipal Code Amendment	500.00	Planning Director	2017	Updated for inflation. No proposed changes.
Other Land Use Fees	Easement or right-of-way vacation	1,840.00	Planning Director	2017	Updated for inflation. No proposed changes.
Other Land Use Fees	Floodplain development permit	470.00	Planning Director	2017	Updated for inflation. No proposed changes.
Other Land Use Fees	Major Demo Permit Review	455.00	Planning Director	2017	Updated for inflation. No proposed changes.
Other Land Use Fees	Minor Demo Permit Review	55.00	Planning Director	2017	Updated for inflation. No proposed changes.
Other Land Use Fees	Variance	745.00	Planning Director	2017	Updated for inflation. No proposed changes.
Other Land Use Fees	Variance – After the fact	1,005.00	Planning Director	2017	Updated for inflation. No proposed changes.
Other Land Use Fees	Minor Impact Variance	80.00	Planning Director	2017	Updated for inflation. No proposed changes.
Other Land Use Fees	Oil & gas production permit	3,325.00	Planning Director	2018	Increased to more accurately reflect staff time & overhead for anticipated legal & other consultant needs to adequately review applications - estimated using PUD fee that would be comparable in staff time & resources.
Other Land Use Fees	1041 Permit	1,325.00	Planning Director	2017	Updated for inflation. No proposed changes.
Other Land Use Fees	Vested Right Request	1,585.00	Planning Director	2017	Updated for inflation. No proposed changes.
Other Land Use Fees	LP Gas Sales and Exchange	580.00	Planning Director	2017	Updated for inflation. No proposed changes.
Other Land Use Fees	Appeal of Zoning Administrator Decision	730.00	Planning Director	2017	Updated for inflation. No proposed changes.
Other Land Use Fees	Building Code Board of Appeals Appeal Application	730.00	Planning Director	2017	Updated for inflation. No proposed changes.
Other Land Use Fees	Nonconforming Use Certificate Request	1,830.00	Planning Director	2017	Updated for inflation. No proposed changes.
Planned Community Zone District	PCZD (≤ 100 acres)	5,135.00	Planning Director	2017	Updated for inflation. No proposed changes.
Planned Community Zone District	PCZD (> 100 acres)	5,785.00	Planning Director	2017	Updated for inflation. No proposed changes.
Planned Community Zone District	PCZD amendment	1,830.00	Planning Director	2018	Increased to more accurately reflect staff time & overhead for anticipated legal & other consultant needs to adequately review applications - estimated using PUD fee that would be comparable in staff time & resources.
Planned Unit Development	PUD – preliminary review (< 7 acres)	2,735.00	Planning Director	2017	Updated for inflation. No proposed changes.
Planned Unit Development	PUD – final review (≤ 7 acres)	2,735.00	Planning Director	2017	Updated for inflation. No proposed changes.
Planned Unit Development	PUD – preliminary review (> 7 acres)	3,325.00	Planning Director	2017	Updated for inflation. No proposed changes.
Planned Unit Development	PUD – final review (> 7 acres)	2,735.00	Planning Director	2017	Updated for inflation. No proposed changes.
Planned Unit Development	PUD – amendment	1,830.00	Planning Director	2017	Updated for inflation. No proposed changes.
Planned Unit Development	Administrative PUD amendment	530.00	Planning Director	2017	Updated for inflation. No proposed changes.
Special Review Use	Special Review Use (SRU)	1,210.00	Planning Director	2017	Updated for inflation. No proposed changes.
Special Review Use	SRU amendment	1,000.00	Planning Director	2017	Updated for inflation. No proposed changes.
Special Review Use	SRU (use only, no development)	500.00	Planning Director	2017	Updated for inflation. No proposed changes.
Special Review Use	SRU administrative amendment	345.00	Planning Director	2017	Updated for inflation. No proposed changes.
Special Review Use	Day Care (Neighborhood 6 – 12 children)	355.00	Planning Director	2017	Updated for inflation. No proposed changes.
Subdivision	Preliminary plat (≤ 15 acres)	1,340.00	Planning Director	2017	Updated for inflation. No proposed changes.
Subdivision	Preliminary plat (> 15 acres)	3,400.00	Planning Director	2017	Updated for inflation. No proposed changes.
Subdivision	Final plat (all) & Final agreement(s) (with final PUD)	1,060.00	Planning Director	2017	Updated for inflation. No proposed changes.
Subdivision	Final plat (not accompanied by a PUD)	1,895.00	Planning Director	2017	Updated for inflation. No proposed changes.
Subdivision	Minor subdivision	1,895.00	Planning Director	2017	Updated for inflation. No proposed changes.
Temporary Uses	Temporary use permit (administrative)	190.00	Planning Director	2017	Updated for inflation. No proposed changes.
Temporary Uses	Temporary use permit (public review)	335.00	Planning Director	2017	Updated for inflation. No proposed changes.
Temporary Uses	Temporary sign permit	95.00	Planning Director	2017	Updated for inflation. No proposed changes.
Zoning Code Amendment		555.00	Planning Director	2017	Updated for inflation. No proposed changes.
Zoning Map Amendment		565.00	Planning Director	2017	Updated for inflation. No proposed changes.

Revocable License Agreements

Staff/Attorney Fees

TBD City Manager

Determined by City Attorney

Fee Description	Detail	Fee	Responsible Party	Date Last Revised	Comments (How Determined & Proposed Changes)
	Fees may be charged to recoup city costs, including city attorney fees		City Manager		
Public Works					
Temporary Easements	Construction, Slope, etc.	10.00	Public Works Director	2017	Community comparison
IPP Sampling Fees	Cost for sampling Industrial Users - Market Value	TBD	Public Works Director	Current	Current commercial lab rates
Utility Fees					
Re-use Water Fee		75% of Residential Rate	Public Works Director	2018	Financial model
Account Delinquent Fee	Charged when bill is 30 days past due	\$5.00 + 1%/Month	Finance Director		This fee is set to recover the cost of providing the service. No chang is currently being proposed.
Final Bill/Transfer Fee	Covers cost of final reading, final billing and transfer account. Charged to seller when property is sold	25.00	Finance Director		See above
Reconnect Fee for Utilities	1 st occurrence		Finance Director		See above
Reconnect Fee for Utilities	Normal business hours	25.00	Finance Director		See above
Reconnect Fee for Utilities	After hours	50.00	Finance Director		See above
Reconnect Fee for Utilities	2 nd occurrence		Finance Director		See above
Reconnect Fee for Utilities	Normal business hours	50.00	Finance Director		See above
Reconnect Fee for Utilities	After hours	75.00	Finance Director		See above
Reconnect Fee for Utilities	Subsequent occurrences		Finance Director		See above
Reconnect Fee for Utilities	Normal business hours	75.00	Finance Director		See above
Reconnect Fee for Utilities	After hours	100.00	Finance Director		See above
Red Tag Fee (Delinquency Notice)	Fee for hanging notice at time account is 30 days past due	15.00	Finance Director		See above
Service Fee for rejected payment		25.00	Finance Director		See above
Voluntary Disconnect & Reconnect Fee	Per disconnect and per reconnect	25.00	Finance Director		See above

Approved:

Heather Balsler, City Manager

*The fees and charges for Parks and Recreation programs, rentals and services for 2019 and 2020 are set once we know the operating budget for each division and influenced with regards to funding source (i.e., general fund or enterprise). We also survey other communities to better determine the market for recreation programs, pool rentals, cemetery plots, golf course green fees etc. prior to recommending fees. Typically we have adjusted fees upwards from 0% to 6-7% and over the next two years, we do anticipate some incremental adjustments.

SUBJECT: ANNUAL EDITS TO KEY PERFORMANCE INDICATORS

DATE: MARCH 12, 2018

**PRESENTED BY: EMILY HOGAN, ASSISTANT TO THE CITY MANAGER
HEATHER BALSER, CITY MANAGER**

SUMMARY:

Staff is presenting edits to the Key Performance Indicators (KPIs) that City Council approved during the 2018 budget process. The Finance Committee developed 38 Key Performance Indicators for the City's Sub-Programs with the following elements:

- Goals and objectives that clearly reflect what is intended to be achieved through all Sub-Program related activities.
- Workload measures that show the quantity or volume of products, services, or efforts involved.
- Efficiency measures that demonstrate the resources used to accomplish a measureable outcome, level of productivity and/or cost per unit of output.
- Effectiveness measures that indicate how well a program is accomplishing the stated goals and objectives. They often measure the results, accomplishments or quality of the products or services provided.

Staff reviews the program and sub-program goals and objectives and measures on an annual basis to determine if the goals and objectives reflect Council's priorities and if there are different measures that should be used (i.e. add measures that provide better or automated data, remove measures that do not provide useful data, etc.).

KPIs with Proposed Edits

- Administration & Support Services – Finance, Accounting & Tax Administration
- Administration & Support Services – Governance & Administration
- Administration & Support Services – Human Resources
- Administration & Support Services – Legal Support
- Administration & Support Services – Public Information & Involvement
- Administration & Support Services – Sustainability
- Community Design – Community Design
- Community Design – Development Review
- Community Design – Historic Preservation
- Cultural Services – Cultural Arts & Special Events
- Economic Prosperity – Business Retention & Development
- Public Safety – Patrol & Investigation
- Recreation - Aquatics

SUBJECT: ANNUAL EDITS TO KEY PERFORMANCE INDICATORS

DATE: MARCH 12, 2018

PAGE 2 OF 2

- Recreation – Senior Activities/Services
- Recreation – Youth Activities

FISCAL IMPACT:

None

PROGRAM/SUB-PROGRAM IMPACT:

One of the objectives for the Governance and Administration Sub-Program is monitoring and managing service delivery to maintain effectiveness and efficiency. Reviewing the Key Performance Indicators annually ensures that the City is using measures that provide useful information in regards to efficiency and effectiveness.

RECOMMENDATION:

Discussion and direction of the KPI edits.

ATTACHMENT(S):

Redline Key Indicators

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

Goals

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

Objectives

~~To provide financial services in an e~~Efficiently and effectively manner and to provide all financial and accounting services as required by the City, including all accounting and financial reporting, that is accurate, timely, relevant, and transparent. ~~To develop, m~~Maintain, and monitor financial policies and internal controls to ensure ~~the safeguarding of public assets and~~ organizational compliance with laws and, regulations, ~~and Council directives.~~ ~~To provide and efficient, effective, and transparent~~ Ensure accurate and timely budget development, ~~reporting~~implementation, and monitoring ~~process.~~ ~~To p~~Provide other financial services, such as long-term financial planning, debt administration, cash and investment management, cash disbursements, cash collections~~receipts~~, and front counter services~~operations~~.

INDICATOR	UNIT	2017 ACTUAL	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
Workload					
Journal Entries Posted	Entries				
Accounts Payable & P-Card Transactions	Transactions				
Receipts Processed	Transactions				
Sales & Use Tax Returns Processed	Returns				
Payroll Checks & NOD's Processed	Transactions				
Utility Bills Processed	Billings				
Combined Utility Revenue Collected	Dollars				
Average Cash & Investment Balance and Rate of Return ¹	Average \$'s Rate of Return				
Efficiency					
Direct Op Cost to Process One PR Trans	Cost/Trans (\$'s)				
Direct Op Cost to Process One AP Trans	Cost/Trans (\$'s)				
Direct Op Cost to Process One Utility Bill	Cost/Bill (\$'s)				
Effectiveness					
Unmodified Audit Opinion	Yes/No				
GFOA CAFR and Budget Awards	Yes/No				
Revenue Forecast Accuracy ²	Accuracy				
Sales & Use Tax Audit Evaluation Rating ³	Rating				
Sales/Use Tax Training Evaluation Rating ³	Rating				

¹ Excludes URA bond proceeds.

² Excludes interfund transfers.

³ Based on evaluation cards submitted at conclusion of each audit and each training program.

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

Goals

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

Objectives

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

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Public Meetings ¹	Meetings				
City Council Agenda Items	Items				
City Council Requests ²	Items				
Efficiency					
Average Meeting Time per Regular Agenda Issue	Minutes/Issue				
\$ per Capita ³	Program \$/				
	Sub-Program \$/				
Avg Days to Respond to City Council Request	Days				
Effectiveness					
Bond Rating	S&P Rating				

Commented [EK1]: Information will be provided in corresponding budget sheet.

¹ City Council regular meetings and study sessions.

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

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

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

Goals

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

Objectives

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

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Citywide FTEs	FTE Positions				
Citywide Employees (Full & Part Time)	Active Employees				
Recruiting/Hiring/Screening (Vacant Positions Filled)	Positions				
Applications Reviewed	Applications				
Training Classes Offered to Employees	Classes				
Personnel Actions (PA) processed	PAs				
Employee Relations Cases ¹	Cases				
Volunteer Backgrounds and Verifications of Employment processed	Number Completed				
<u>Unemployment Claims</u>	<u>Number Processed</u>				
Efficiency					
\$ Per FTE (Benefits) ²	\$				
Average Time Between Position Closed & Offer Made ³	Calendar Days				
HR FTE per Citywide FTE	HR FTE/City FTE				
HR Budget/General Fund Expenditures ⁴	%/General Fund				
Effectiveness					
<u>Citywide Employee Satisfaction⁵</u>	<u>Rating</u>				
Employee Turnover	% Turnover among FTEs				
Performance Appraisals Completed on Schedule	% Completed within 30 Days of Due Date				
Satisfaction Rating for Training Classes Offered (1-10 rating scale)	Training Evaluation Forms				
Workers Compensation Rating	Experience Mod				

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
<p>¹ Case defined as coaching opportunity or situation that requires extended follow-up (more than one hour) and assistance from Human Resources for resolution.</p> <p>² Reduction from 2015 to 2016 was due to a decrease in premium, not benefits. This indicates cost of Health, Dental, and Vision benefits.</p> <p>³ Time to fill benefitted full-time vacancy when position is open for 14 days (Data based on date position was closed until date position is offered to the candidate.)</p> <p>⁴ Includes General Fund Expenditures less Interfund Transfers, Total= \$16,924,445 (2016), \$19,314,425 (2017), \$20,190,610 (2018).</p> <p>⁵ Ratings "negative" = less than 3.0, Neutral = 3.01-3.22, Somewhat Positive = 3.23-3.44, Positive = 3.45 – 3.74, Very Positive = 3.75 and above.</p>					

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

Goals

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

Objectives

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

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
City Legal Work ¹	Hours				
Water Attorney Legal Work	Hours				
Urban Renewal Legal Work	Hours				
Legal Memorandums	Items				
Legislation Drafted²	Items				
Education/Trainings Offered ³	Units				
Documents Prepared or Reviewed⁴	Items				
Efficiency					
Ave Time to Process Contracts	Days/Contract				
City Legal Work \$/Year	\$				
Water Legal Work \$/Year	\$				
Urban Renewal Work \$/Year	\$				
Effectiveness					
Customer Service Survey Results ⁵	Rating 1 to 4				

Commented [EK1]: No accurate way to measure. For memos/documents, staff or City Attorney's Office would have to take time to create metric to measure. Bills for legal work are already divided into hours for work but are not divided by memo or document, making it time consuming to determine exact number of items completed or time committed to each item.

Commented [EK2]: City Attorney's Office writes/reviews some legislation, but it is mixed with legislation written by staff making it difficult to measure.

Commented [EK3]: Similarly not all contracts are processed by City Attorney's Office making it difficult to measure.

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

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

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

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

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

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

Goals

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

Objectives

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

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Newsletters Produced	Units				
Meetings Broadcast on Channel 8/ Streaming Online ¹	Units				
Public/Media/Citizen Inquiries ^{2&3}	Items				
Website Content Updates Monthly	Updates/Month				
Social Media Posts ⁴	Items				
Topics/Projects Posted on Engage Louisville	Items				
Efficiency					
Ave Response Time/Inquiry	Days/Inquiry				
Residents Who Speak at City Council Regular Meetings⁵	Attendees				
Effectiveness					
Website E-notification Subscribers	Subscribers				
Residents Subscribed to E-Newsletter	Subscribers				
Website Visitors	Visitors				
Social Media Followers ⁴	Followers				
Engage Louisville Users	Users				
¹ City Council, Planning Commission and Historic Preservation Commission Meetings. ² Inquiries tracked since August 2016. ³ Expect total to decline based on launch of Citizen Request Online Portal in 2017. ⁴ City of Louisville's Facebook <u>and</u> Twitter followers. ⁵ Includes items both on and off the meeting agenda.					

Commented [EK1]: Currently track citizen inquiries only.

Administration & Support Services Program Key Indicators Sustainability Sub-Program

Goals

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

Objectives

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

Commented [KB1]: "Energy efficient" terminology limits the scope of municipal upgrades that can return cost savings (i.e. water efficiency upgrades, fleet upgrades, etc.) Language change to "operational" is recommended.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Sustainability Programs Events and Programs ¹	Units #				
Waste Generation and Diversion Sustainability Communications ²	Items				
Regional Partnership Building	Hours				
Efficiency					
Average Cost per Event	\$/ Event				
Regional Partnership Resources Leveraged	\$				
Effectiveness					
Community Residential Waste Diversion ³	Diversion Rate				
Commercial Waste Diversion	Diversion Rate				
City Organized Zero Waste Events ⁴	#				
Community GHG Emissions from Household Energy Consumption ⁵	GHG/Capita				
Community Energy Use/per Capita (Electricity) ⁶	kWh/Capita				
Water Use/per Capita	Gallons/Capita				
City Facility Water Usage ⁷	Gallons				
City Fleet Fuel Usage	Avg \$ / Fleet Vehicle				
BTUs/Gross Square Foot ⁸	BTU/GSF				
Cost Savings from Energy Upgrades ⁷ City Energy Upgrade Cost Savings ⁹	\$ Saved				
Encouraging Sustainability for Both Residential and Commercial Properties ¹⁰ Rating Outreach and Engagement Participation	% Essential or Important Number of Participants				

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
<u>Total Sustainability Webpage Visits</u>	#				
<u>Total Number Receiving Sustainability eNotifications</u>	#				
<p>¹ Based on actuals spent on Sustainability Subprogram, according to Public Works, 2016 = \$15,000 (\$10K capital, \$5K LSAB); Includes all identified Outreach and Engagement events and programs (i.e. Sustainability Series, Green Business Program, Partners in Energy, etc.)</p> <p>² Based on Sustainability Action Plan Goal Matrix (percent of strategy line items with partial to substantial progress towards goal); Includes necessary communications related directly to Outreach and Engagement events and programs listed above. Communications includes but is not limited to: direct email, website updating, press releases, evaluation surveys, etc.</p> <p>³ Includes branch recycling, leaf drop off and scrap metal recycling.</p> <p>⁴ Includes all events staffed and managed by City staff as well as marketed as a Zero Waste event.</p> <p>⁵ Based on most recent annual Xcel Community Energy Report (Residential CO2 emissions from Xcel energy / population = CO2 per capita). This is a different metric than what was used in 2016, which only accounted for home energy consumption.</p> <p>⁶ Based on most recent annual Xcel Community Energy Report (Residential kWh from Xcel energy / population = kWh per capita)</p> <p>⁷ Includes five largest City facilities: City Hall, City Services, Library, Police & Court, Recreation & Senior Center.</p> <p>⁸ Includes five largest City facilities: City Hall, City Services, Library, Police & Court, Recreation & Senior Center.</p> <p>⁹ Energy savings for projects during current year.</p>					

Community Design Program Key Indicators Community Design Sub-Program

Goals

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

Objectives

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

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Municipal Code Amendments	# Processed				
Long Rang Plan Projects	# Worked On				
Long-Range Planning Projects (Area Plans, Neighborhood Plans, etc.)	Hours (Estimates)				
Community Open Houses/Meetings	Events				
Efficiency					
Direct Cost per Code Amendment	\$/Amendment				
Subprogram Expenditures per \$/Long-Range Plan or Study	\$/Plan				
Hours per Completed Plan¹	Hours/Plan				
Staff Hours per Open House/Meetings	Hours/Event				
Number of Subscribers on Engage Louisville on Community Design Related Projects/Cost	# of Comments/\$				
Effectiveness					
New Development Audit Rating ²	Rating				
Number of Subscribers on Engage Louisville on Community Design Related Projects					

Commented [RZ1]: Some code amendments just cleanups, don't all have substantial impact on community design.

Commented [RZ2]: Staff doesn't currently track hours.

Commented [RZ3]: Staff doesn't currently track hours.

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

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

Community Design Program Key Indicators Development Review Sub-Program

Goals

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

Objectives

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

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Pre-Application Conferences	# Held				
Development Review Applications (PUD, SRU, Plats, etc.)	# Processed				
Administrative Reviews/Amendments	# Processed				
Building Permits Processed	# Processed				
Building Inspections Completed	# Completed				
Efficiency					
Direct Cost Subprogram Expenditure per Development Application	\$/Application				
Direct Cost Subprogram Expenditure per Building Permit Review	\$/Permit				
Direct Cost Subprogram Expenditure per Inspection	\$/Inspect				
Building Permit Review Time	Ave Review Time				
Development Review Time	Ave Review Time				
Effectiveness					
Building Inspection Rollovers	Ave/Month				
Customer Service and Program Rating ¹	Rating				

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

Community Design Program Key Indicators Historic Preservation Sub-Program

Goals

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

Objectives

Provide incentives to preserve the historic character of old town to encourage the promotion and preservation of Louisville's history and cultural heritage. Provide incentives and processes to preserve historic buildings. Encourage voluntary preservation and rehabilitation of historic structures through financial and zoning incentives. Engage the community in the history of Louisville and the unique tools for preservation. Continue to lead the field of local historic preservation by developing innovative and user-friendly processes.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Historic Preservation Commission & Subcommittee Application Public Hearing Reviews	# Processed				
Subcommittee Reviews	# Processed				
Administrative Reviews/Determinations	# Processed				
Social Histories Reports	# Reports				
Outreach Events	# of Events				
Special Projects (Preservation Master Plan, Historic Context Studies, etc.)	Hours				
Efficiency					
Direct Cost per HPC Applications Processed	\$/# Processed				
Direct Cost per Historic Preservation Administrative Review	# Processed/ FTE				
Public Hearing Application Review Time to HPC Number of applications not reviewed at next HPC meeting after application is made	Average Review Time/# of applications				
Subcommittee Demolition Review Time	Average Review Time				
Administrative Demolition Application Review Time	Average Review Time				
Ratio of Grant Funds Awarded to Administrative Costs	% Grants to Admin Costs				
Effectiveness					
Landmarked Structures	# per year				
Historic Structure Assessments Grants (HSA) Resulting in Landmarking ⁺	% Approved to Completed% resulting in Landmarking				
Landmarked Structures	# per year				
Grants/Loans Approved	\$				

Commented [LT1]: No consistent comparable number.

Commented [LT2]: Due to the voluntary nature of the program, when application numbers are low staff spends more time on special projects and process improvements. This ratio could give a false impression of lack of efficiency. In addition, not all applications are equal. Some applications require more time due to their complexity.

Commented [LT3]: It is unusual that an application (other than a demolition) would not be reviewed at the following meeting.

Commented [LT4]: Grant applications are voluntary. Sometimes we need more outreach (admin costs) to get people to apply for grants. Administrative time can be used on other projects.

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Participants Engagement at Outreach Events	Average Total # of Participants				
Zoning Incentives	# permits using bonuses				
Demolition Stays Resulting in Preservation ⁴	% Resulting in Preservation				

⁴Landmarking may not take place the same year as HSA.

Commented [LT5]: This is not something we are currently keeping track of but I think we should.

Commented [LT6]: Preservation can mean more than landmarking. This could be interpretive signage, salvaging materials, documentation through survey, etc. Could also be the demo permit expired. We are looking at the effectiveness of the stay this year and re-evaluating the demolition process. Is this something we want to keep measuring? It doesn't take in to account the demolitions that are prevented by staff through pre-application meetings.

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

Goals

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

Objectives

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

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Cultural Council Events Managed	Events				
Collaboration with Other Arts Organizations Rental Contracts Managed	Hours/Items				
Marketing Materials Produced ¹	Items				
Vendor Contracts Managed	Items				
City Special Events Managed²	Items				
Public Art Pieces Managed^{3,2}	Pieces				
Efficiency					
\$ per Event /\$ per attendee	Street Faire				
	July 4th				
	Fall Festival				
	LCC Events				
Marketing Impressions/Material Produced	Impressions				
Marketing Materials \$/Hours /Attendee	Cost/ Attendance				
Staff time/Volunteer Hours	Hours/Hours				
Downtown Flowers	\$/ Sales Tax Revenue				
Holiday Lights	\$/ Sales Tax Revenue				
Effectiveness					
Fall Festival	Attendees				
4 th of July Fireworks	Viewers				
LCC Events	Attendees/Capacity				
Street Faire	Attendees				
Average Rating of Programs³ Programs⁴	Rating on scale of 1 to 5 4				
Total LCC Revenue of Tickets Sold	\$				
Steinbaugh Pavilion Utilization	Days				
Arts Center Utilization	Hours Days of Arts Use/All Use				

Commented [KZ1]: This is to clarify what is meant by this item. It also reflects the object above to provide facilities for cultural arts programming.

Commented [KZ2]: Added to account for one-time special events (ribbon cuttings, grand openings, etc)

Commented [KZ3]: Changed metric from \$ to hours to better reflect resources utilized for marketing.

Commented [KZ4]: Added a metric for these items because they are a part of the CASE budget.

Commented [KZ5]: New Metric, to be collected via online surveys on Engage Louisville

Commented [KZ6]: Days of use is simpler to track and better reflects availability to expand programming at Louisville Center for the Arts

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

² Includes each individual City special event managed including: 4th of July Fireworks, Labor Day Parade, Pet Parade, Fall Festival, Senior Dinner, and one-time City special events such as ribbon cuttings and grand openings.

³ Number of public artwork pieces under the care of the City and available for public viewing on an ongoing or rotating basis

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
⁴ Based on annual evaluation survey submitted online at conclusion of each program with rating on a scale of 5 =Excellent, 4 =Good, 3 =Neutral, 2 =Fair, 1 =Poor.					

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

Goals

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

Objectives

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

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Context Data and General Information					
Licensed Businesses ¹	Units				
Workload					
BAP Agreements Negotiated	Units				
Meetings Facilitated	Units				
Retention Visits	Units				
Lease Management (Old City Shops, Koko Plaza)	Items				
Efficiency					
Construction Dollars per BAP Incentive	\$				
Incentives per Job Added	\$				
Annual Sales Tax \$ per \$1.00 BAP Incentive	\$				
Effectiveness					
<u>Number of Jobs in Louisville</u>	#				
<u>Commercial Building Permit Valuation</u>	\$				
New Annual Sales Tax Revenue ²	\$				
<u>Vacancy Rates³</u>	Office				
	Retail				
	Industrial				

Commented [EK1]: Real estate database used for vacancy rates went bankrupt and staff no longer has access to data.

¹ Sales & use tax accounts.

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

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

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

Goals

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

Objectives

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

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Outreach Programs	Programs				
Unduplicated Program Participants	Participants				
<u>Calls for Service/Officer Initiated Activity</u>	<u>Computer Aided Dispatch Calls</u>				
Watch Total ¹	Hours				
Case Investigation	Hours				
Total Cases Assigned for Follow-up	Cases				
Arrests	Items				
72-Hour Mental Holds	Items				
Addiction Recovery Center Holds	Item				
Reports (Crime, Incident, and Traffic Accident)	Items				
Traffic Citations	Citations				
<u>Alarms Responded to</u>	<u>False Alarms/Total Alarms</u>				
Efficiency					
Ave. Staff Time per Program Participant	Participants/FTE				
Ave. Response Time for Priority 1 Calls	Minutes				
Cases Followed-up per FTE	Units				
Effectiveness					
Cases Cleared	Cases Cleared				
City of Louisville Crime Rate ²	Crime Rate				
¹ 2015 staffing reflects officers working 21 FTEs with 80% of time on patrol. 2016 staffing reflects officers working 25 FTEs (2 vacancies) and 2017 staffing reflects 27 FTEs (full staffing). ² National Incident Based Records Part 1 and Part 2 crimes.					

Recreation Program Key Indicators Aquatics Sub-Program

Goals

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

Objectives

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

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Workload					
Water Aerobics Classes ¹	Classes				
Group Swim Lessons ²	Classes				
Private Lessons ³	Classes				
<u>On Deck</u> Pool Maintenance ⁴	Hours				
Swim Lesson Participation	Attendees				
Contract Pool Rental	Lane Hours Rented				
Open Swim ⁵	Hours				
Efficiency					
Private Lesson Participant Cost	\$/Class				
Swim Lesson Participant Cost	\$/Class				
<u>Community CPR Classes Offered</u>	<u>Classes</u>				
<u>Lifeguard Classes Conducted</u>	<u>Classes</u>				
<u>Lifeguards Hired</u>	<u># of New Employees</u>				
<u>Birthday Party Pool Usage</u>	<u># of Birthday Parties</u>				
Group Pool Rental	Hours				
Effectiveness					
Water Aerobics Participation	Class Attendance				
Net Revenue of Rec Center Pool	Net Rev				
Net Revenue of Memory Square Pool	Net Rev				
Average Rating of Programs ⁶	1 to 4				

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
<p>¹ Aerobics classes calculated 15 week @ 50 weeks. 1a. Staff doesn't have accurate numbers to represent actual but will in the future.</p> <p>² Total number of lessons conducted.</p> <p>³ Total number of hours private lessons conducted. * Based on no splash pool for lessons.</p> <p>⁴ Maintenance hours calculated by .25 hour of maintenance completed by part-time staff during operational hours and scheduled shifts and the average of full-time staff 1 hours/week backwashing, 31hours/day pool chemistry and mechanics.</p> <p>⁵ Hours calculated when the splash or main pools were designated as open swim.</p> <p>⁶ Based on evaluation survey submitted at conclusion of each program with rating on a scale of 1=Excellent, 2=Good, 3=Fair, 4=Poor.</p>					

Recreation Program Key Indicators Senior Activities and Services Sub-Program

Goals

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

Objectives

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

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Context Data and General Information					
Senior Population ¹	Residents Greater than 59				
Workload					
Special Events ²	Participants Events				
Fitness/Health and Wellness Events²	Participants Items				
Fitness and Sports Events	Items				
Trips	Events				
Daily Lunch Program	Days Open				
Classes and Workshops ²	Participants Events				
Volunteer Opportunities	Hours				
Drop in Programs ²	Participants Items				
Resources – Information & Referrals	Contacts				
Resources – Community Outreach	Participants				
Resources – Support Groups ³	Participants				
Resources – Loan Closet ³	Check Outs				
Efficiency					
Average Cost per Participant Lunch ²	\$/Participant				
Average Cost per Participant ^{4,3}	\$/Participant				
Effectiveness					
Average Overall Rating of Programs ⁴	Rating on scale of 1 to 4				
Average Participants per Day Trip	# of participants Att/Trip				
Average Participants Lunch Bunch	Att/Trip # of participants				
Average Participants Dinner Group	Att/Trip # of participants				
Total Meals Servied Average Lunch Count	Att/Daily# of meals served				

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

² Amount of Caterers Cost per meal charged. Does not include \$25/day delivery. Changed figures to total participants count

³ Included those counts (Support Groups, Loan Closet) in the above Community Outreach category

⁴ Amount of expenses for ~~2017~~2016/number of meals ordered; budgeted amount/estimated number of meals ordered for 2016, 2017

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

Recreation Program Key Indicators Youth Activities Sub-Program

Goals

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

Objectives

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

INDICATOR	UNIT	2017 ACTUAL	2018 ESTIMATED	2019 PROJECTED	2020 PROJECTED
Context Data and General Information					
Youth Population ¹	Youth 0-17				
Workload					
Summer Day Camp Attendees	Participants				
Preschool Program Attendees	Participants				
<u>General Youth Attendees</u>	<u>Participants</u>				
Teen Program Attendees	Participants				
Youth Sports Attendees ²	Participants				
Nite at the Rec Attendees	Participants				
Catalog	#				
Efficiency					
\$ per Camp Participant	Expense/Participant				
\$ per Preschool Participant	Expense/Participant				
<u>\$ per General Youth Program Participant</u>	<u>Expense/Participant</u>				
\$ per Teen Program Participant	Expense/Participant				
\$ per Youth Sports Participant	Expense/Participant				
\$ per Nite at the Rec Participant	Expense/Participant				
Effectiveness					
Average Overall Rating of Programs⁴	Rating on Scale of 1 to 4				
<u>Average Overall Rating of General Youth Programs</u>	<u>Rating on Scale of 1 to 4</u>				
<u>Average Overall Rating of Youth Sports Programs</u>	<u>Rating on Scale of 1 to 4</u>				
Total Youth Activities Participants	Participants				

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

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

³ 2016 Citizen Survey results.

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

SUBJECT: DISCUSSION ON “TURNBACK”

DATE: MARCH 12, 2018

PRESENTED BY: KEVIN WATSON, FINANCE DIRECTOR

SUMMARY:

“Turnback” is the term used by City staff to describe the positive variance between actual annual expenditures and the annual expenditure budget. At the end of the fiscal year, the amount of unspent budget is “turned back” to the fund’s reserves for future appropriation. The Committee requested a discussion on the policies and processes related to the annual turnback.

To provide some background, the attached Amount Under/(Over) Budget Schedule presents a history of General Fund turnback by for 2000 through 2015. The ending percent-of-budget is presented at the bottom of the schedule and is highlighted in yellow. The average percent-of-budget for 2000 through 2015 is 96.9%. This equates to a turnback percentage of 3.1% and was the basis for using a standard 3% General Fund turnback amount in the City’s Long-Term Financial Plan.

Beginning in 2016, staff began using a 3.5% annual turnback percentage for the General Fund. The actual General Fund turnback percentage for 2016 was 2.6%. The preliminary unaudited General Fund turnback for 2017 was 9%. Staff believes the reasons for the large 2017 turnback include staff’s unfamiliarity with the new Program/Sub-Program structure, lack of expenditure history under the new structure, and changes in the budgeting process that occurred with the 2017-2018 biennial budget.

Although the majority of focus on turnback has been with regards to the General Fund, staff has also reported turnback percentages on other major funds. However, since these other funds had large amounts of capital projects, their turnback percentage was not used as an operational measure.

**City of Louisville, Colorado
General Fund
Amount Under/(Over) Budget
2000 - 2015**

Department	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Central Charges	(3,848)	(21,205)	6,823	(24,734)	(24,361)	53,701	67,251	50,985	42,479	31,681	(5,000)	14,645	6,639	(7,793)	34,189	2,699
Legislative - City Council	(27,363)	5,835	114,721	(41,992)	(65,325)	(51,716)	(13,917)	9,212	29,994	(1,063)	(1,970)	4,610	6,966	23,211	24,677	(5,748)
Legislative - Events	(18,728)	(17,130)	(7,385)	(8,574)	(17,709)	(12,251)	(11,410)	(14,446)	(14,848)	(13,708)	(3,154)	(1,576)	(2,941)	(10,493)	19,508	6,250
Municipal Court	172	13,203	7,767	12,758	5,710	7,300	1,828	3,436	28,969	12,520	(3,462)	(4,579)	10,647	6,327	14,084	2,990
City Manager - Administration	3,934	(8,877)	(9,515)	(1,765)	(3,353)	(5,215)	25,957	(53,484)	67,553	26,200	29,341	17,458	12,353	9,982	(21,664)	16,359
City Manager - Cable Television	7,071	(2,621)	17,940	(1,666)	(2,601)	(4,566)	(3,919)	10,449	12,355	1,784	(1,873)	2,646	2,026	2,066	597	(2,422)
City Manager - ADA Compliance	(511)	1,822	9,196	115	(84)	(583)	115	6,177	6,054	6,283	(242)	(75)	(132)	(460)	(72)	(1,692)
City Manager - Community Facilitation	4,308	20,786	3,775	(22,333)	(3,277)	5,415	(174)	(6,622)	(3,853)	2,307	7,027	6,519	5,915	8,348	68,962	8,027
City Manager - Economic Development							45,075	37,565	57,603	800	13,728	7,032	(3,472)	1,842	(11,620)	25,284
City Attorney	(25,296)	17,253	15,679	11,352	(6,424)	(69,879)	(21,700)	(13,996)	(5,682)	17,133	(34,486)	(2,638)	19,980	4,259	(46,866)	(120,582)
City Clerk	1,136	(12,184)	(9,059)	7,396	(2,288)	14,609	(13,162)	1,877	(29,739)	53,488	24,806	39,809	18,960	32,330	67,331	67,688
Human Resources	(63,838)	(9,212)	32,604	8,338	12,769	15,191	(31)	838	(36,716)	21,921	4,915	11,895	13,630	35,948	(12,330)	(59,222)
Information Technology	11,030	(30,680)	(23,964)	17,277	5,959	12,810	1,270	7,904	40,539	70,977	9,939	1,507	(292)	104,225	163,655	65,914
Finance & Accounting	17,211	17,918	54,684	(2,956)	15,898	(4,502)	12,766	8,775	(16,415)	19,670	28,780	7,462	(10,176)	8,821	1,985	3,024
Sales Tax Administration			(53,726)	6,617	1,716	6,591	1,641	2,583	4,832	(3,888)	6,991	1,026	6,732	46,617	83,297	70,423
Police Administration	4,082	16,471	4,134	6,278	22,252	(11,573)	(2,213)	(2,568)	1,370	3,836	15,891	6,998	17,825	10,652	(2,347)	4,878
Patrol/Investigations	71,044	14,181	(31,996)	22,876	38,239	187,742	69,963	15,084	43,634	137,774	153,356	(28,740)	5,628	(53,859)	77,288	403,849
Youth Services	(11,863)	4,349	5,438	39,510	(204)	1,244	60,408	6,977	2,139	15,804	(9,987)	(20,144)	(17,279)			
Code Enforcement	(5,766)	6,679	(479)	(1,376)	(5,148)	(2,845)	7,630	4,173	517	4,743	3,882	4,329	6,231	4,803	6,346	3,435
Public Works Administration	8,607	(10,913)	(11,904)	(1,250)	(13,304)	(7,051)	5,131	6,293	(6,435)	(14,092)	16,676	(9,721)	(9,963)	9,192	12,622	22,043
Engineering	18,355	3,591	6,485	1,891	10,204	9,799	31,968	27,623	26,123	9,973	(2,778)	381	4,017	6,905	(5,519)	(26,378)
Streets Maintenance	(5,163)	9,215	(54,035)	(50,580)	(129,205)	94,438	60,609	(105,190)	(82,231)	(65,559)	25,239	92,787	(23,388)	(1,521)	78,036	22,411
Storm Drainage	840	1,867		2,641	9,983	7,207	8,834									
Snow & Ice Removal	(10,057)	(3,348)	(22,500)	7,853	(14)	10,457	10,989	(13,263)	11,865	11,784	24,491	13,996	20,980	26,705	6,659	7,371
Sign Maintenance	(2,016)	42,846	3,484	86	(3,387)	487	(8,683)	(631)	8,280	1,784	1,868	(3,326)	(6,312)	(672)	9,943	14,255
Building Maintenance	(30,027)	16,744	32,039	(2,588)	(5,102)	16,246	21,000	8,018	(8,378)	24,138	(14,695)	21,348	18,559	18,210	26,933	6,854
Recreation Center Building Maintenance	5,486	13,950	33,174	(3,128)	30,683	(15,405)	28,608	31,617	(10,971)	9,127	6,802	52,174	34,751	26,254	22,258	23,925
Police Department Building Maintenance				(299)	(8,936)	(14,094)	9,249	16,924	(13,639)	9,520	9,670	12,185	10,109	37,132	59,070	
Library Building Maintenance							21,135	30,283	19,264	10,893	(4,454)	4,415	5,144	1,080	33,501	37,663
City Services Facility Building Maintenance																(4,905)
Fleet Maintenance	22,874	(7,625)	(4,076)	(17,346)	(23,325)	(4,394)	7,169	(556)	2,381	2,736	6,507	5,226	(1,433)	11,090	(801)	6,180
Planning Administration	21,289	23,886	(42,307)	18,083	(121,005)	2,538	35,586	26,613	26,141	8,363	(46,892)	295	(10,918)	4,594	212,210	74,302
Community Planning	(11,871)	3,146	(693)	2,864	21,221	159,598	(139,737)	16,822	(2,706)	12,472	13,010	12,002	34,518	108,049		
Building Safety	(59,169)	24,272	28,626	23,649	20,614	36,653	31,083	(13,663)	(2,083)	(643)	10,809	33,635	(39,338)	70,494	63,772	51,103
Library Services	12,728	(419)	(792)	16,513	(5,030)	(12,463)	17,757	24,102	101,907	101,705	41,369	38,878	50,714	72,577	33,140	34,824
Museum Services											(854)	938	4,213	2,636	7,395	(1,907)
Parks & Recreation Administration	27,635	41,833	54,090	(7,757)	(9,789)	26,997	(1,809)	(2,034)	13,745	1,504	3,577	5,537	(3,564)	(6,082)	(8,121)	11,772
Recreation & Senior Services Administration			(4,308)	16,915	3,168	11,165	8,188	1,616	71,086	2,662	3,336	3,128	1,470	1,133	(222)	(1,048)
Recreation Center Management	6,381	93,545	(42,599)	27,129	155	31,640	37,231	34,181	(16,306)	(4,825)	8,484	(5,571)	6,123	(15,920)	(4,222)	(20,458)
Recreation Center Aquatics	(23,776)	(31,269)	(25,837)	(32,477)	1,303	23,821	38,255	1,363	(5,323)	(110)	(9,207)	5,097	34,911	13,070	2,721	9,500
Total Fitness & Wellness	(9,711)	1,186	15,756	5,157	47	7,230	13,542	5,500	5,924	(2,462)	458	(11,081)	3,690	(13,077)	(6,605)	(19,721)
Youth Activities	267	39,581	39,907	36,377	11,911	17,121	11,046	(6,220)	(30,038)	13,493	23,475	10,977	12,697	14,245	19,338	2,596
Memory Square Pool	14,712	8,070	7,485	(16,320)	2,994	(923)	6,700	8,852	13,725	13,134	15,530	(1,553)	(2,917)	3,317	(5,653)	(18,599)
Youth Sports	50,654	6,162	32,410	8,937	6,731	10,506	2,214	40,699	21,585	10,154	(847)	(12,761)	1,498	(414)	(10,942)	(8,546)
Adult Sports	2,469	(9,313)	5,636	3,412	12,768	5,390	7,343	10,035	5,339	3,472	1,290	1,117	1,180	2,459	2,996	2,636
Seniors	48,599	32,620	135,087	78,213	88,363	19,042	3,926	(3,887)	(11,378)	(19,409)	(1,065)	(7,543)	(6,441)	(4,382)	(8,677)	(26,002)
Gymnastics	18,703	14,664	19,066	17,089	4,251	29,502	22,837	28,900	42,756	16,722						
Arts & Humanities Council	479	1,500	(663)	8,030	7,946	9,347	7,891	(641)	(1,394)	1,172	(1,130)	144	(413)	(699)	1,607	11,046
Senior Meals				18,292	19,315	8,624	9,760	6,297	(6,624)	(6,819)	(3,906)	(1,821)	(5,815)	1,417	1,534	(3,829)
Nite at the Rec				(28,198)	9,120	13,081	13,034	410	(21)	20,228	14,793	5,729	7,948	5,053	4,009	13,723
Land Management - Open Space				16,588	2,235	-	(22)									
Parks	31,918	2,290	34,948	12,704	(14,845)	(3,703)	15,224	(37,848)	(26,015)	25,578	22,331	11,002	3,599	(4,736)		
Cemetery	31,905	4,479	4,406	(3,523)	(68)	5,414	8,474	13,835	(12,908)							
Forestry	12,980	15,758	6,271	51,156	5,164	31,285	6,508	4,226	48,336	(29,852)	1,919	13,225	13,540	5,698	13,004	(1,854)
Athletic Field Maintenance	6,904	6,504	10,828	(13,031)	(11,928)	(36,613)	(19,502)	(11,777)	48,336	3,753	7,909	4,326	681	1,813	11,315	(9,911)
Transfers	33,866	13,154	2,103	-	(28,996)	236,486	-	-	-	0	0	0	-	-	125,359	295,234
Total General Fund	188,636	374,562	400,188	224,504	(126,350)	876,061	535,570	215,746	480,169	555,696	412,045	360,834	261,156	595,421	1,141,740	1,054,504
Percent of Budget	98.4%	96.9%	96.7%	98.2%	101.0%	93.6%	96.0%	98.4%	96.8%	96.0%	96.9%	97.3%	98.5%	96.0%	94.8%	94.4%