

City Council
Agenda
Special Meeting – Budget Retreat
Wednesday, July 23, 2025
Council Chambers
749 Main Street
12:00 PM

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

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

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

- 1. CALL TO ORDER & ROLL CALL**
- 2. BUDGET RETREAT: DISCUSSION / DIRECTION / ACTION
2025-2026 BIENNIAL BUDGET – SUPPLEMENTAL YEAR**
 - Staff Presentation
 - Council Discussion
 - Public Comments (Please limit to three minutes each)
- 3. ADJOURN**

Citizen Information

If you wish to speak at the City Council meeting in person, please fill out a sign-up card and present it to the City Clerk at the meeting; if you are attending remotely, please use the "raise hand" icon to show you wish to speak in public comments.

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

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

SUBJECT: CITY COUNCIL 2026 BUDGET RETREAT

DATE: JULY 23, 2025

**PRESENTED BY: DIANA LANGLEY, CITY MANAGER
SAMMA FOX, DEPUTY CITY MANAGER
RYDER BAILEY, CPA, FINANCE DIRECTOR
MAHYAR MANSURABADI, FINANCIAL ANALYST**

SUMMARY:

The Budget Retreat is an early component of the budget process and an opportunity to engage with Council to shape the budget and set priorities.

The 2026 Budget is a supplemental budget for the 2025-2026 Biennial Budget. Please refer to the 2025-2026 Biennial Budget Document [here / link](#).

BACKGROUND:

The formulation of the City's Budget is one of the most important financial activities that the City of Louisville undertakes annually. The budget process provides a comprehensive plan to deliver efficient services to residents and stakeholders of the City in a manner that aligns resources with the policies, goals, mission, and vision of the City.

The following items are anticipated to be discussed during the Retreat:

- Budget Calendar Summary and Progress
- Review of Relevant City Financial Policies
- Budget Guidelines and Guiding Principles
- City Manager and City Council Priorities
- Other Jurisdictions Update
- Preliminary Revenue Estimates and Assumptions
- Preliminary Expenditure Estimates and Assumptions
- Summary of Operational Expansions and Capital Requests
- Summary of Position/Personnel Requests and Adjustments
- Summary of Service Level Reductions
- Preliminary Long-Term Fund Financial Forecasts for Major City Funds
- Fiscal and Policy Issues with Significant Impacts
- (Appendix I) Revisiting the 2025 Budget Process and Outcomes
- (Appendix II) Revisiting the 2025 -2030 Capital Improvement Plan
- (Appendix III) Background and Overview of City Funds

ANTICIPATED POLICY ITEMS:

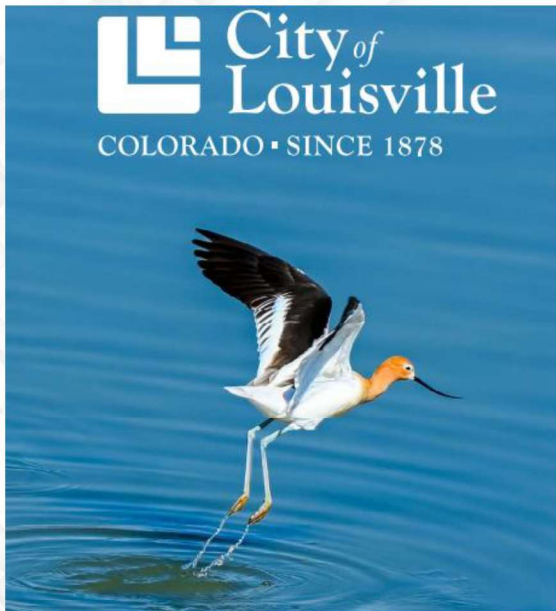
- Addressing the General Fund Structural Imbalance
- Addressing the Parks Fund Structural Imbalance
- Budget Expansions
- Service Level Alignment
- Board and Commission Requests
- Open Space Acquisition Reserve Target
- Historical Preservation Fund Tax (*Expires December 31, 2028*)

RECOMMENDATION

Discussion / Direction

ATTACHMENTS:

1. PowerPoint Presentation
2. Summary of City Manager Recommended Expansions
3. Summary of Pending Expansion Requests
4. Summary of Service Level Reductions
5. Summary of Board and Commission Requests – Combined



City Council 2026 Budget Retreat Preview

Diana Langley, City Manager
Samma Fox, Deputy City Manager
Ryder Bailey, CPA, Finance Director
Mahyar Mansurabadi, Financial Analyst
July 23, 2025

City Council Budget Retreat Agenda

- Setting the Stage:
 - Budget Process & Budget Calendar, Budget Guidelines, Financial Policies, Council Policies, CMO Priorities, Key Considerations, Other Communities and Fiscal & Policy Issues with Potential Significant Impacts
- Initial Focus Areas of Budget Development and Pathways to Structural Balance (*General Fund, Parks Fund*)
- Initial Major Revenue Assumptions & Expenditure Targets
- City Manager Recommended Adjustments - Operation and Capital

City Council Budget Retreat Agenda Cont.

- Other Fund Long-Term Financial Forecasts
- Fiscal and Policy Issues with Significant Impacts to the Budget
- Board and Commission Requests
- Appendices
 - Appendix I: Revisiting 2025 Budget Development
 - Appendix II: 2025-2030 CIP Program Revisited
 - Appendix III: Background on City Financials and Funds

Setting the Stage

Budget Calendar – To Date

- March – May – New Capital, Operational, and Personnel Expansion Requests Developed
- May – June – Department 2026 Operational Budget developed and refined by Department Heads
- May – June – Preliminary Revenue Estimates prepared
- June – July – Finance and CMO Staff consolidate inputs and develop materials for Budget Retreat
- Tuesday, July 1 – Finance Committee Special Meeting – 2026 Budget

Budget Calendar – Looking Forward

- Wednesday, July 23rd – (Council Chambers) – Budget Retreat
- Tuesday, Sept 2nd – (Council Meeting) – City Manager Recommended Budget Presentation
- September/October – Budget Working Study Session(s), as necessary
- Tuesday, Oct 21st – Council Meeting – City Manager Final Budget Presentation
- Monday, November 3rd – 2026 Budget Adoption

Budget Guidelines

- The City is developing its second year of its 2025-2026 Biennial Budget, and Six-Year Capital Improvement Plan, ***only minor adjustments are anticipated.***
- The budget process aims to allocate resources in alignment with our priorities.
- Structurally balanced means that one-time funding should fund one-time expenditures, not ongoing spending.
- Line-item adjustments are based on detailed analysis and projections.
- Staffing requests will include detailed and specific information defining the need for the position(s).
- Given existing and potential fiscal challenges, our Community's high level of expectations, we expect the budget development process to generate some challenging conversations and difficult decisions.

City Financial Policies

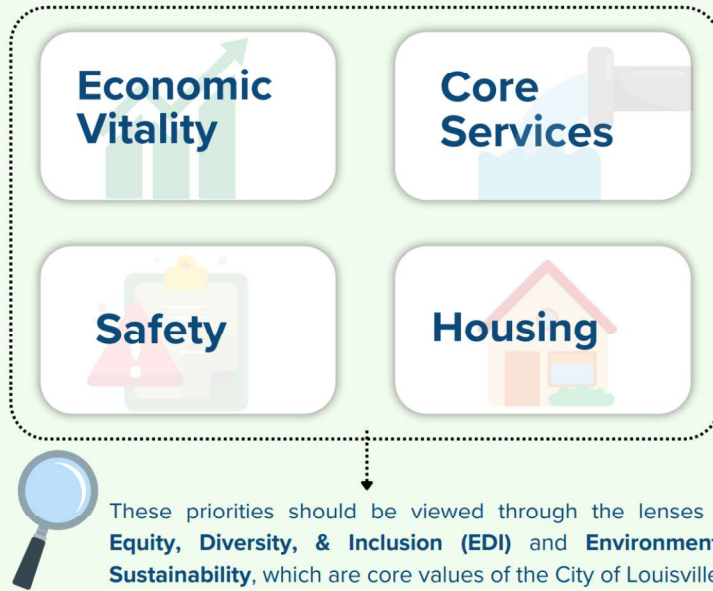
The City's Financial Policies are posted on the Finance Department's webpage. The Finance Committee annually reviews them and was last amended by the City Council on May 7th, 2024.

The current set of financial policies includes an Introduction Section and the following eight Policy Sections:

1. General Policies
2. Reserve Policies*
3. Debt Policies
4. Revenue Policies*
5. Operating Budget Policies*
6. Investment Policies
7. Capital Asset Management Policies
8. Accounting, Auditing, and Financial Reporting Policies

Council Priorities

2025 Council Priorities



City Manager Priorities

- To prioritize our existing critical and core functions
 - Public Safety and Critical Infrastructure
 - Addressing the Long-Term Stability of Parks Fund
- Investing in City Staff, emphasis on retention, training, and development
- Continuously evaluate cost-saving opportunities and efficiencies
- Evaluate fees and cost allocations, where appropriate
- Should funding be available to **enhance** services, emphasis will be placed on Life and Safety, such as;
 - Police Department Market Adjustments
 - Joining Office of Disaster Management (ODM) – Boulder County

Fiscal and Policy Issues with Significant Impacts

- General Trend of Expense Growth outpacing Revenue Growth
 - Projected Slowing of Sales, Use, and Property Tax Growth
 - Personnel Costs & Retention (*Wages, Benefits, and Professional Development*)
- Addressing the General and Parks Fund Structural Imbalance
- Service Level Alignments
- Open Space Acquisition Target Reserve - Dollar Amount
- Expiration of Historic Preservation Tax (Expires Dec 31, 2028)

We will revisit these issues during and at the end of the presentation

Potential Council Decision Points

- Preliminary General Fund Gap (Balanced in 2026, not currently structurally balanced)
 - Potential Additions/Service Expansions
 - Potential Reductions
 - Pathways to Structurally Balanced
- Parks Fund Long Term Structural Imbalance
 - Pathways to Structurally Balanced
 - Conservation Trust Fund
 - Adjusting future General Fund Transfer / Subsidy inflationary factor (Financial Policy)
 - Service Level Adjustments
- Operational and Capital Recommended Adjustments
- Overall
 - Board & Commission Requests
 - Service Level Alignments
 - Open Space Acquisition Reserve Target (\$) Amount
 - Expiration of Historic Preservation tax

Key Considerations

- We are not alone! Other cities are going through similar.
- Louisville has a high quality of life, and receives high levels of service
- The City has taken on truly impressive and aspirational work
- We need to balance that with resources
- There are pathways through this
- We are seeking Council guidance on proposed paths forward
- We will have a balanced budget for adoption this fall

Neighboring Communities

- City of Fort Collins (~\$5.7M Shortfall)
 - [Fort Collins projected shortfall leads to hiring pause](#)
- City of Boulder (~\$10M Shortfall)
 - [Boulder freezes hiring amid projected \\$10M budget shortfall](#)
- City of Aurora (~\$25M Shortfall)
 - [Aurora faces \\$25 million budget shortfall, considers cuts, fees to balance finances](#)
- City of Denver (~\$200M Shortfall)
 - [Denver looking at substantial lay offs amid budget deficit](#)
- State of Colorado (~\$700M Shortfall)
 - [Colorado just faced a tough budget year. It's forecast to get much worse](#)
- Staff will continue to monitor trends and impacts to our neighboring jurisdictions

Initial Focus Areas of Budget Development

General Fund “Big Picture”

- General Fund preliminary 2026 structural imbalance
- General Fund forecasted 2026 revenue - \$28.7M (revised*) \$28.4M (base)
 - *Includes \$1M in one-time FEMA Revenue
- General Fund forecasted 2026 expenses - \$30.1M (revised*) \$30.0M (base)
 - *Includes \$395K in one-time expenses
- Preliminary 2026 Gap - \$0.9M (\$0.5M structural/ongoing; \$0.4M one-time)
 - Incorporates Projected Operational “Turn Back” of \$1,500,000
 - These are the result of Staff’s preliminary efforts and **are not** the City Manager’s recommended budget
- We are seeking Council feedback on potential pathways to address

Summary of Revenue Adjustments

Category	Delta (+ / -) 2026 Base to 2026 Proj.	One Time / On-Going	Fund(s) Impacted
Sales Tax	-	On-Going	Multiple
Property Tax	+\$45,000	On-Going	General Fund
Interest Income	+\$200K in GF, (+\$0.9M)	On-Going	All
Consumer Use Tax	-\$500K in GF, (-\$0.9M)	On-Going	Multiple
Construction Permit	+\$0.5M	One Time	General Fund
Marijuana Tax	-\$188K	On-Going	General Fund
Co Responder Grant	+108K	One Time	General Fund
Superior IGA (Library Services)	+\$100K	On-Going	General Fund
Highway Users Tax	+\$80K	On-Going	General Fund
Franchise Fee - Comcast	-\$54K	On-Going	General Fund
Total Impact to General Fund	\$291,000		

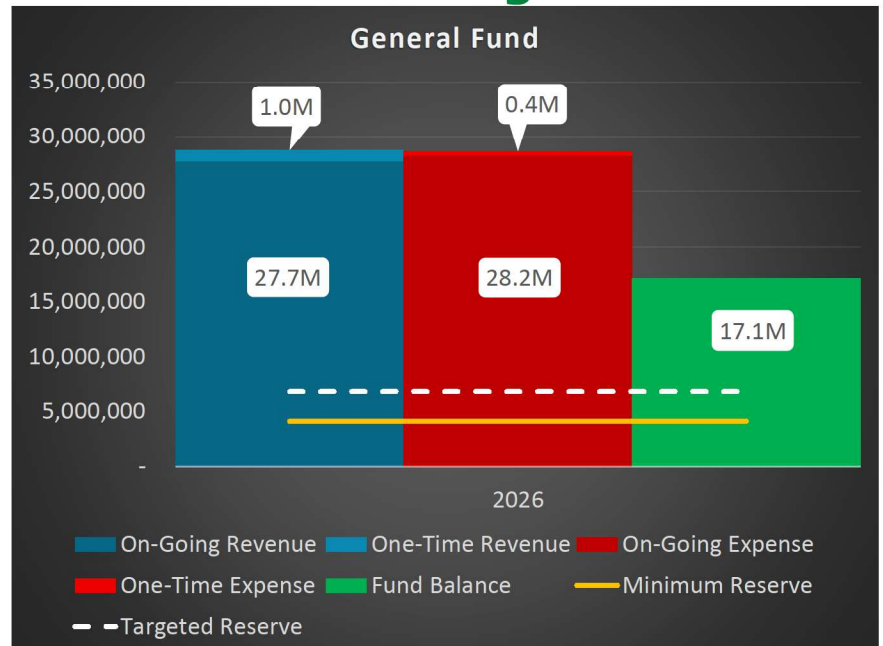


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General Fund – Summary

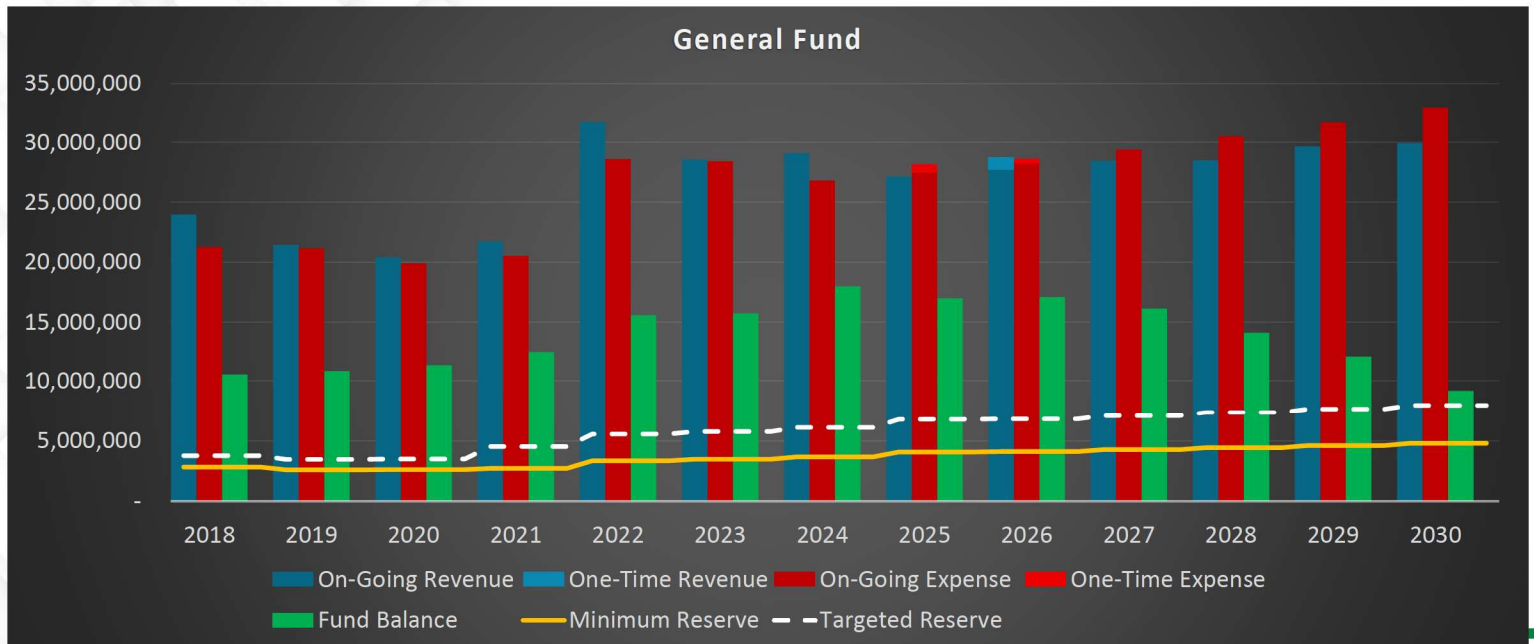
- Total General Fund forecasted 2026 revenue - \$28.7M (\$27.7M on going)
 - Includes One Time Revenues from FEMA (\$1.0M)
 - ~\$0.3M, or ~1% increase from 2026 Base Budget
- Total General Fund forecasted 2026 expenses - \$30.1M (\$29.7M on going)
 - Includes One Time Expenses of (\$0.4M)
 - \$0.1M or ~0%, increase from 2026 Base Budget
- Forecasted costs after Operational Turnback (\$1.5M) = \$28.2M
- Current Structural Gap - \$0.5M



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Fund Financial Forecasts – General Fund



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General Fund – Closing the 2026 Gap Staff Actions

- Continue to refine forecasts, including revenue, and costs
- Potential to re-allocate resources to higher priorities, which will likely include programmatic and service level reductions
- May reassess vacant positions
- May reassess City policies
- Will continuously evaluate cost-saving opportunities and efficiencies
- Evaluate fees and cost allocations, as appropriate
- This may be impacted by future development and policies

General Fund – Pathway Options

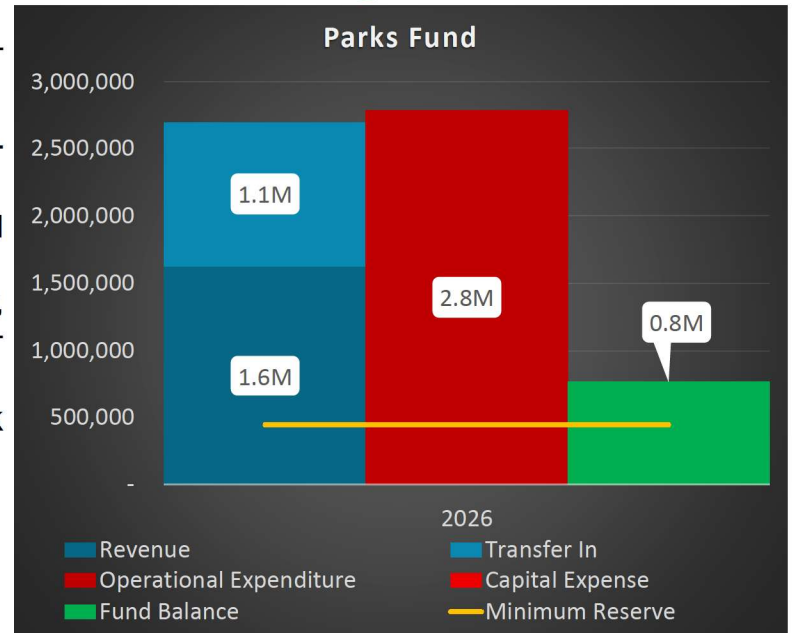
- Eliminate Wind/Hail Deductible Buy Down (*Est. GF Savings, \$125k*)
- Reduce Abatement Line Item (*Est. GF Savings, \$50k*)
- Policy Change – Shift Computer Hardware Allocations from General Fund into Capital Fund (*Est. GF Savings, \$110k*)
- Eliminate Vacant Risk Management Specialist Position (\$135K)
- Revised Health Insurance Increase (*Est. GF Savings, \$80K*)
- Other Items for Consideration:
 - Fee Review and Cost Recovery
 - Continue to review Cost Allocations
 - Review Cell tower leases at City facilities
 - Community Events

Parks Fund “Big Picture”

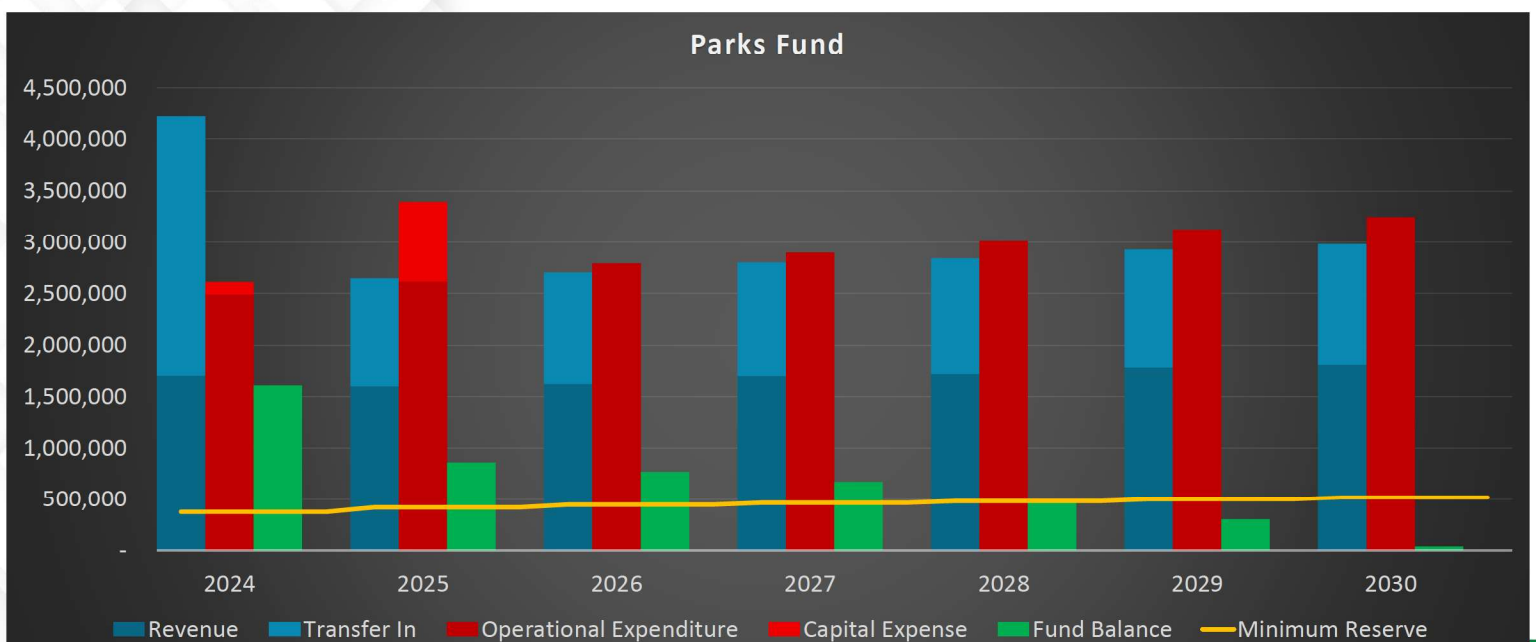
- Park Fund preliminary 2026 structural imbalance
- Park Fund forecasted 2026 revenue - \$2.7M (revised) \$2.7M (*base*)
- Park Fund forecasted 2026 expenses - \$3.0M (revised) \$2.9M (*base*)
- Preliminary 2026 gap - ~\$90K
 - Incorporates Operational “Turn Back” of \$178K
- This reflects the Staff’s preliminary efforts and ***is not*** the City Manager's recommended budget
- We are seeking Council feedback on potential pathways to address

Park Fund – Summary

- Total Parks Fund forecasted 2026 revenue - \$2.7M (\$1.1M Transfer)
- Total Parks Fund forecasted 2026 costs - \$3.0M
 - Dept Staff have proposed \$18K in professional services reductions
 - Due to the need to address long-term stability, no new FTEs, or additional ongoing or one-time requests are being recommended
- Forecasted costs after Operational Turnback (~\$178K) = \$2.8M
- Current Gap :~\$90K,
 - Net of \$178K in operational turnback



Fund Financial Forecasts – Park Fund



Park Fund – Pathway Options

- Utilize the Conservation Trust Fund for Park Operations
 - Potential impacts to the Capital Fund and other Divisions
 - Amount \$100K (min.) or \$200K (approx. total annual amount)
- Reductions to existing Service Levels
- Adjust the future inflationary growth factor/ methodology for the annual General Fund transfer
 - Annual General Fund Transfer increases are tied to regional CPI by policy. Council could direct Staff to propose an adjustment to the financial policy that defines the increase, to the extent feasible, could be borne by the General Fund.

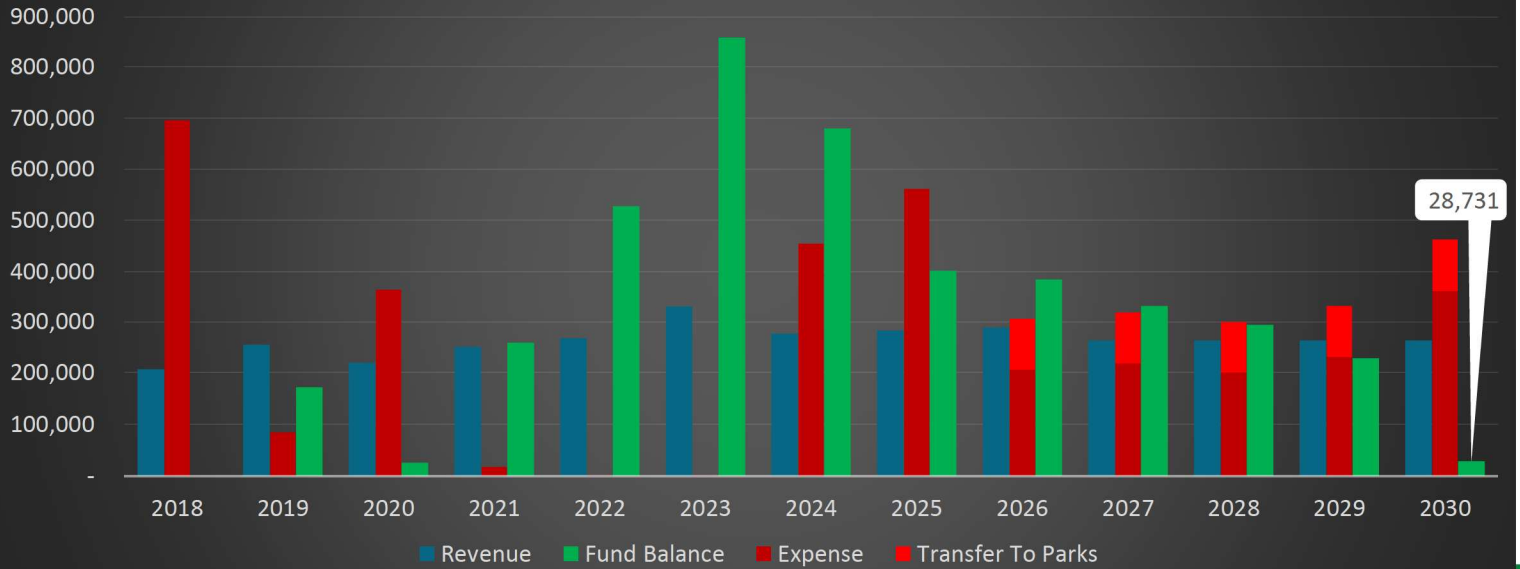
Conservation Trust Lottery Fund – Summary

Project	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Playgrounds				\$402,721		\$187,500	\$200,000	\$200,000	\$212,500	\$212,500
Wayfinding & Signs				\$51,244	\$300,000	\$18,000	\$18,000		\$18,000	\$150,000
Machinery & Equipment	\$17,680									
Total	\$17,680	-	-	\$453,965	\$300,000	\$205,500	\$218,000	\$200,000	\$230,500	\$362,500

Note: Annual Conservation Trust Lottery Revenues range \$200,000 - \$250,000

Conservation Trust Lottery Fund

Conservation Trust-Lottery Fund

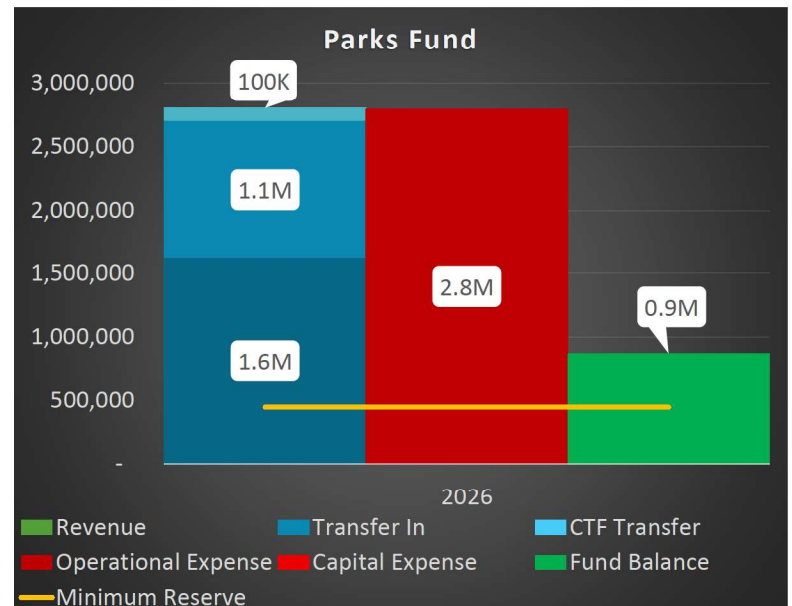


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Fund Financial Forecasts – Park Fund- Post Conservation Trust Fund XFer

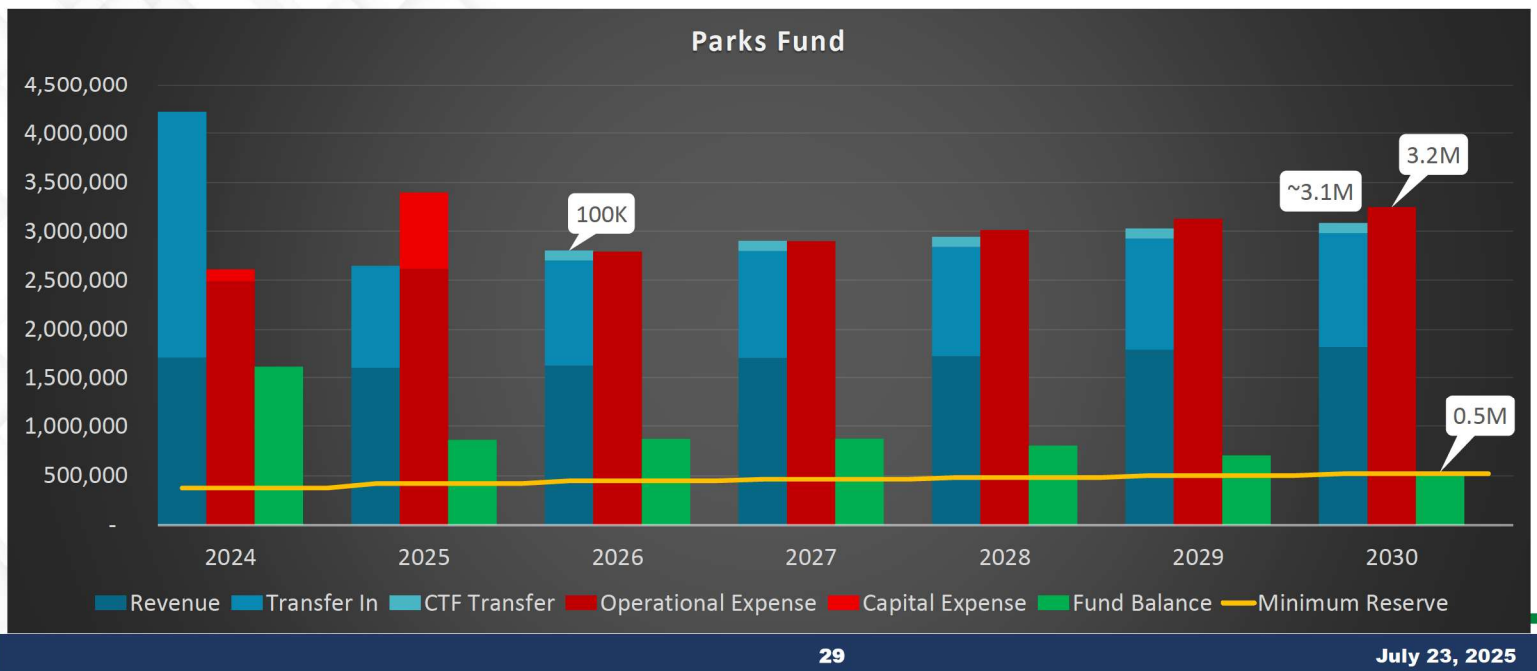
- Total Parks Fund forecasted 2026 revenue - \$2.8M (Increase assumes an ongoing \$100K CTF Transfer)
- Total Parks Fund Forecasted costs after Operational Turnback (~\$178K) = \$2.8M



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Fund Financial Forecasts – Park Fund- Post Conservation Trust Fund XFer



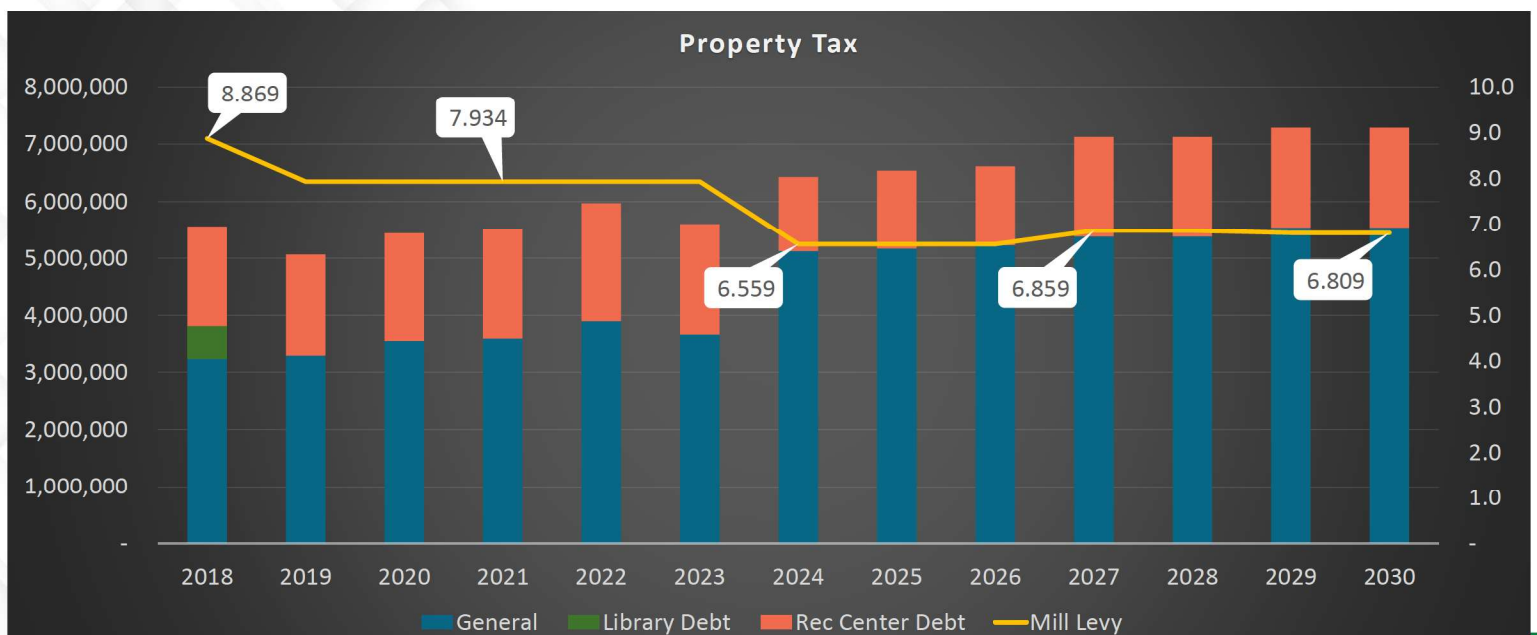
Major Revenue Assumptions

Revenue Trends – 2025 Property Tax / Mills

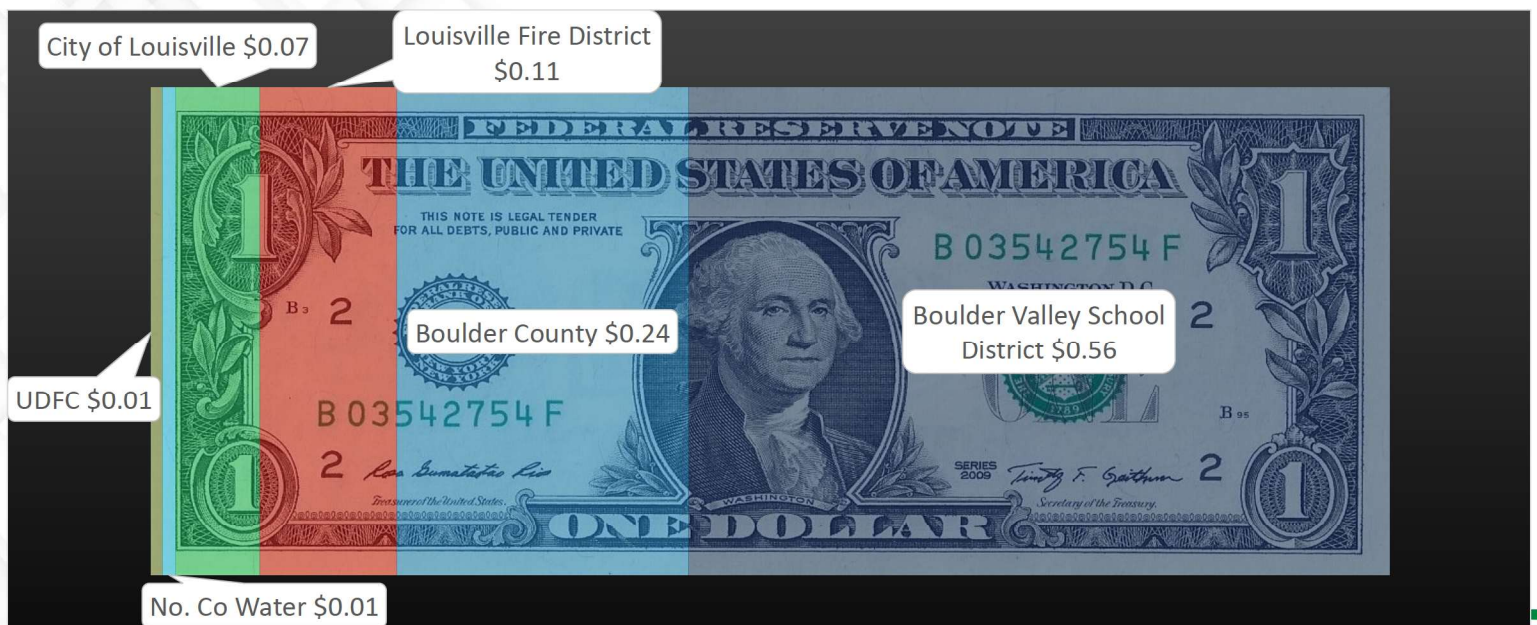
Entity/Jurisdiction	2025 Mills
Boulder Valley School District	48.175 Mills
Boulder County	22.661 Mills
Louisville Fire District	10.586 Mills
City of Louisville	6.559 Mills
No. Co Water	1.000 Mills
UDFC	0.900 Mills
Total	89.881 Mills

Gen Operating Mill – 5.184
Rec Center Debt Mill – 1.375

Revenue Trends – Property Tax



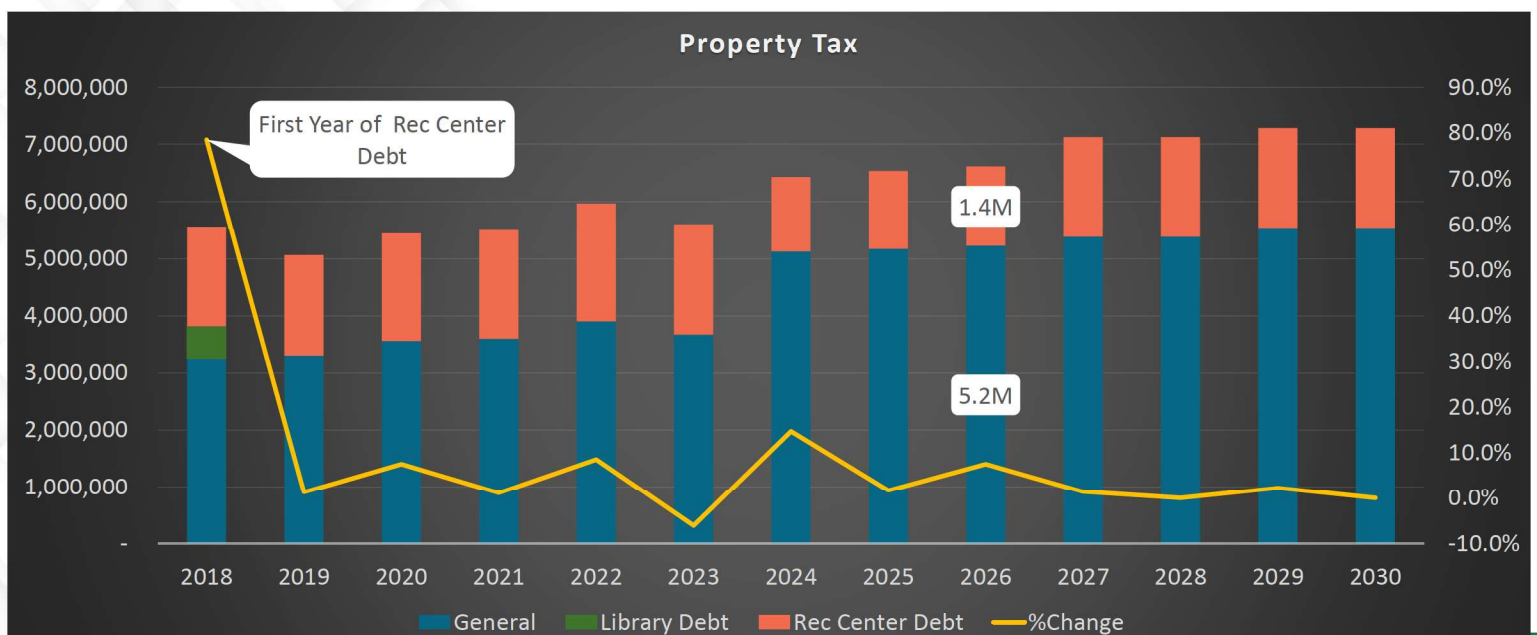
Property Tax Revenue Overview



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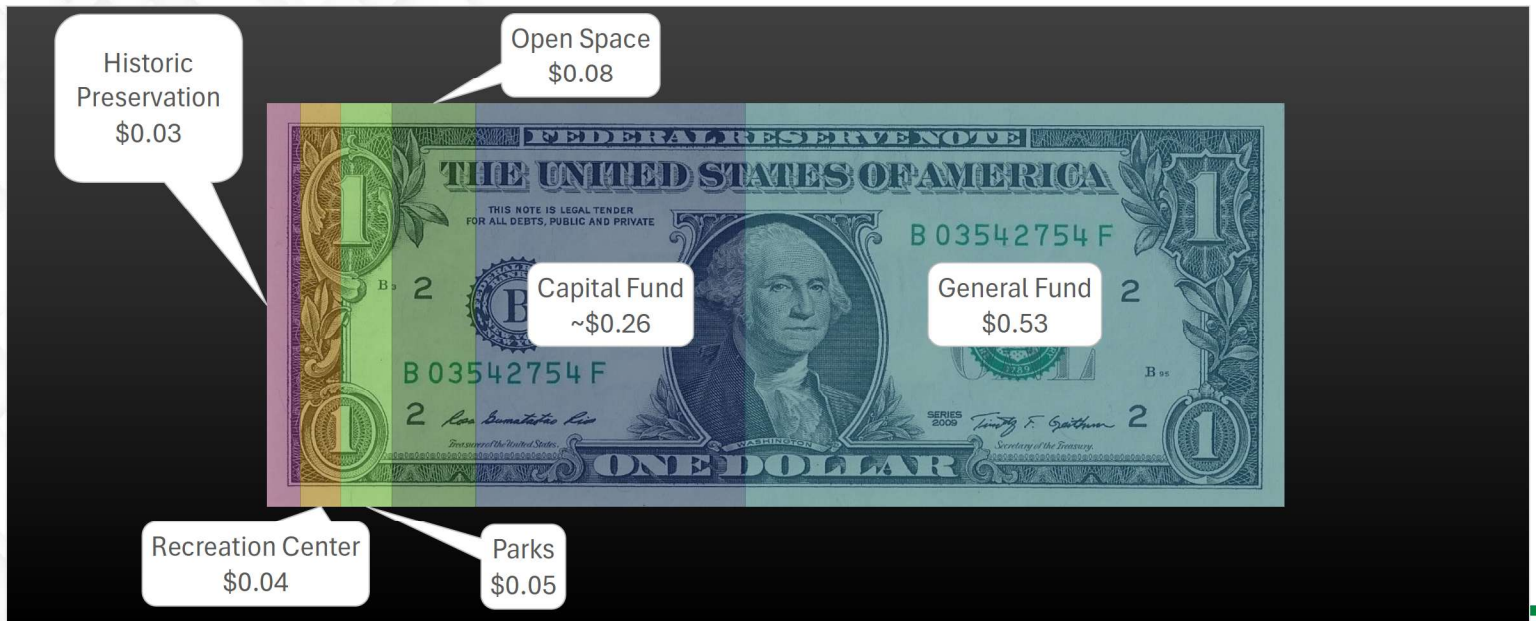
Revenue Trends – Property Tax



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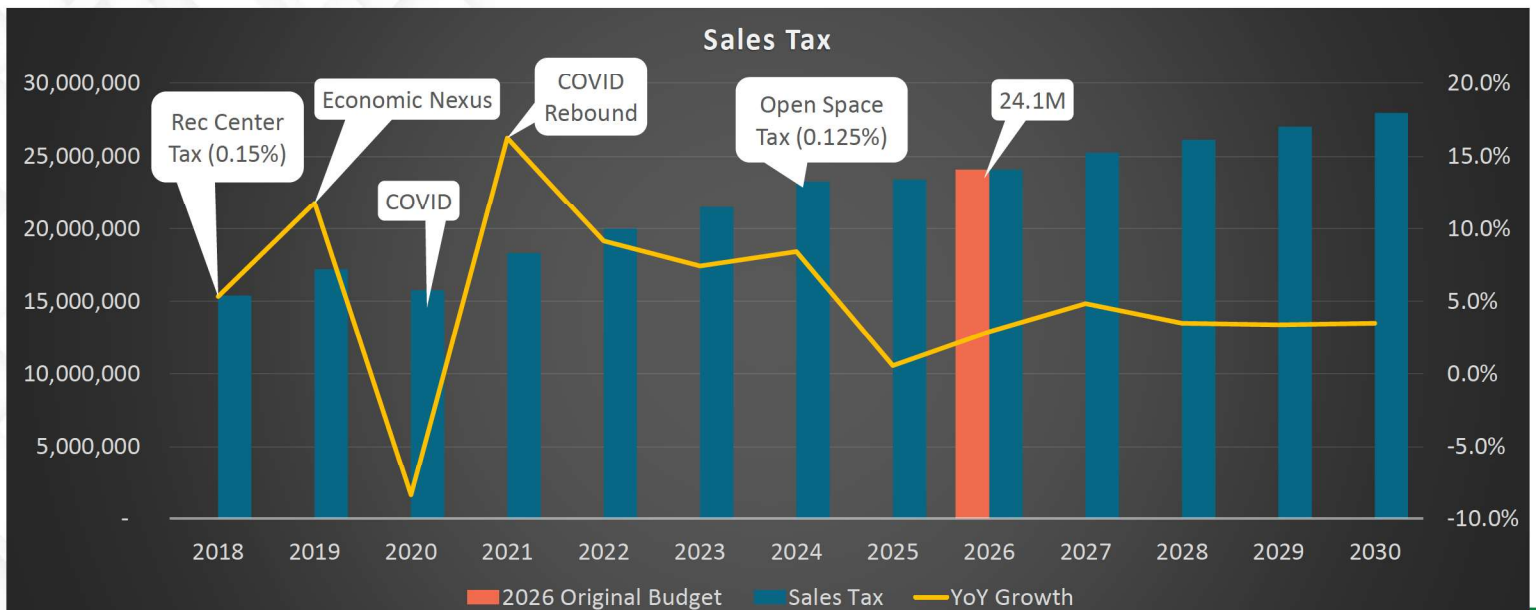
Sales Tax Revenue Overview



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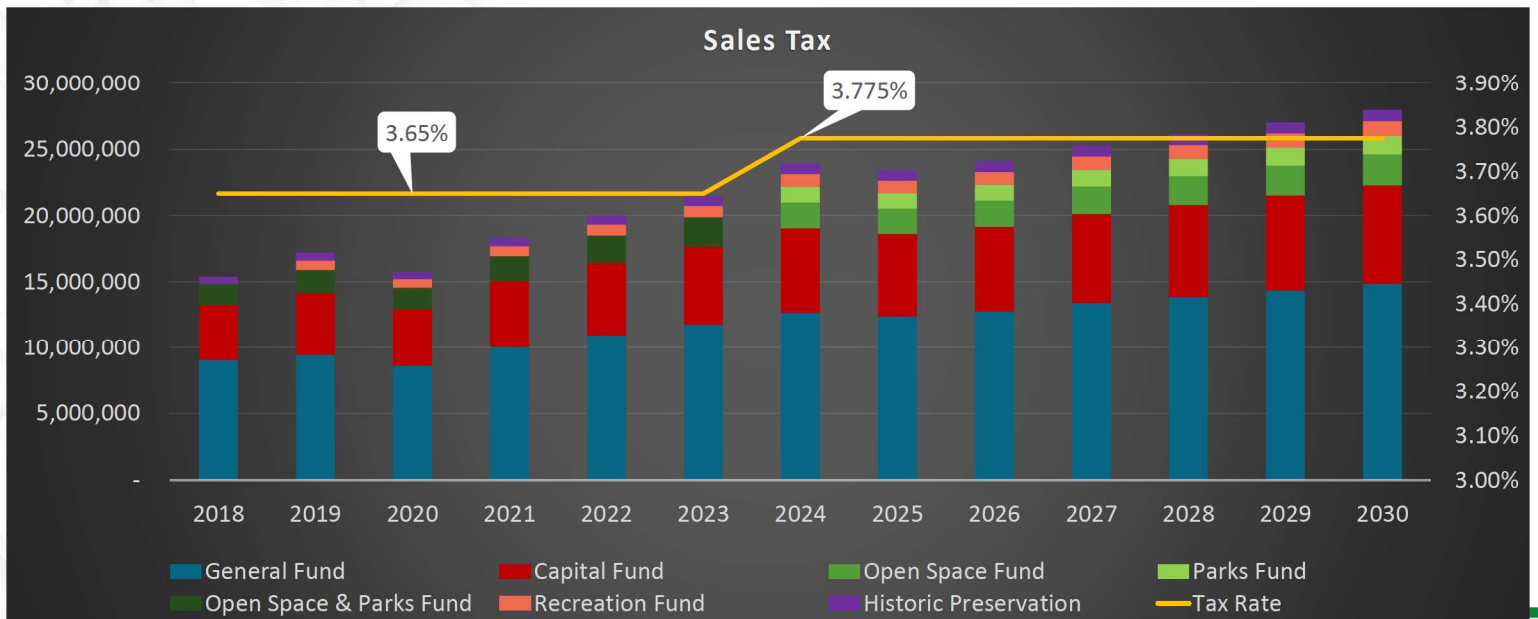
Revenue Trends – Sales Tax – Projection



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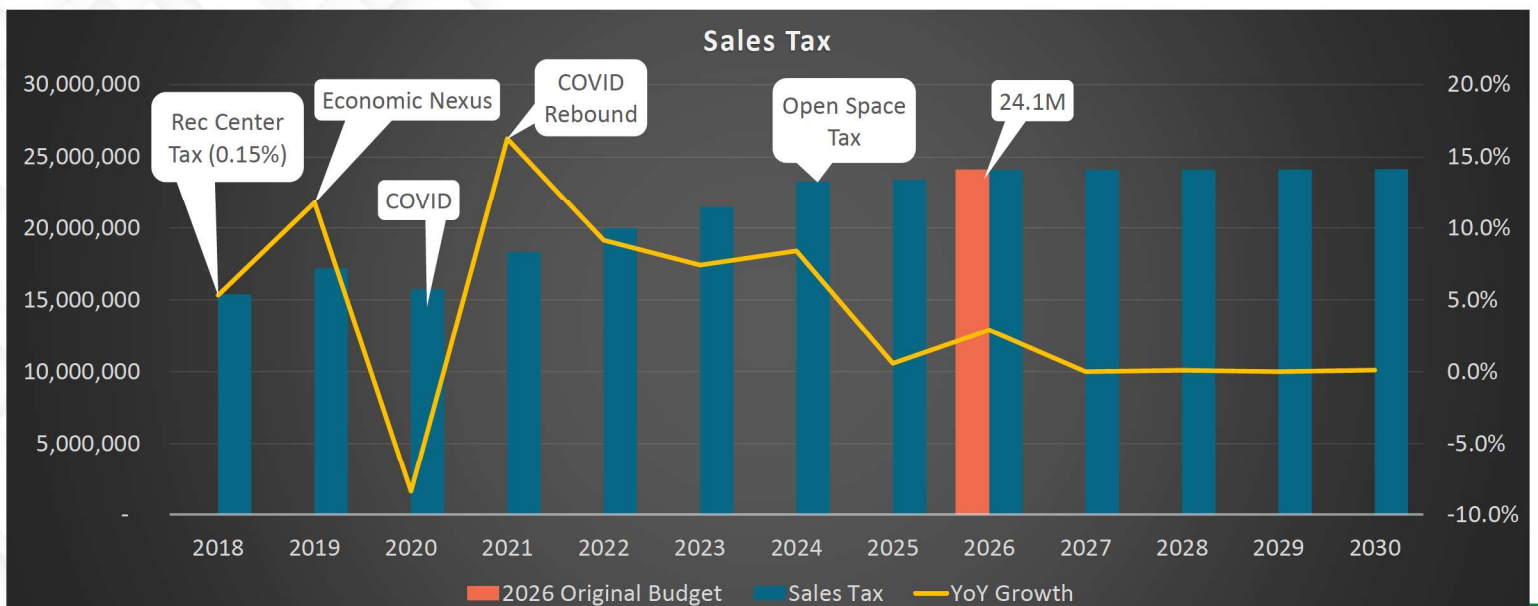
Revenue Trends – Sales Tax – Projection



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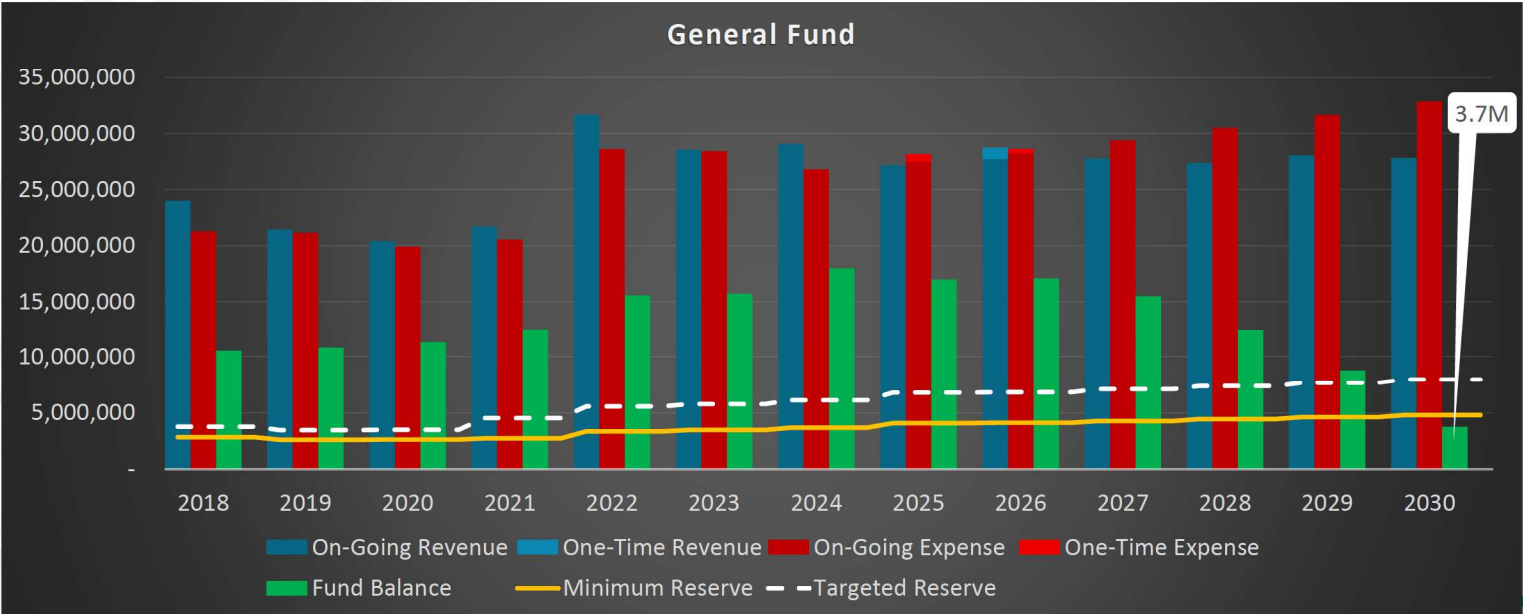
Sales Tax – 0% Growth Scenario



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Sales Tax – GF 0% Growth Scenario



Significant Expenditure Targets

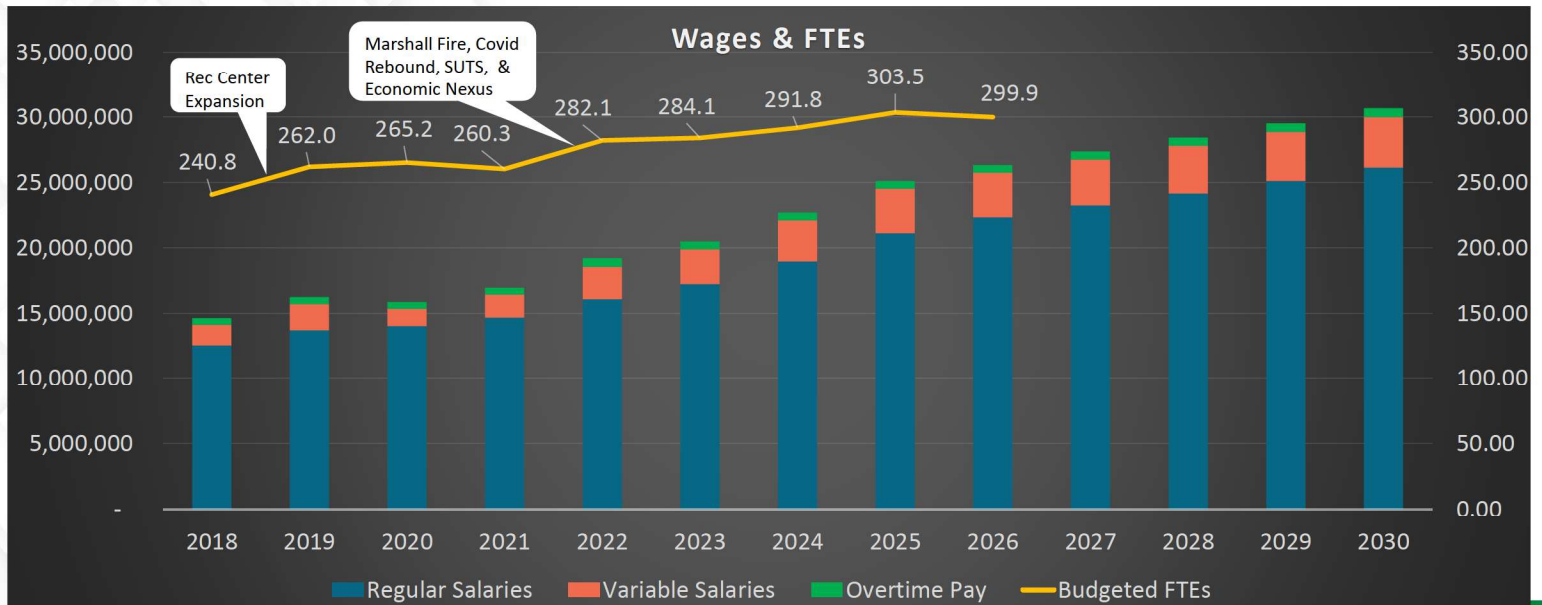
Personnel and Benefit Assumptions

Category	2025 Ado (% incr.)	2026 Recommended (% incr.)
COL Adj – Full Time	2%	2%
Merit Adjustments - General	2-4%	2-4%
Market Adjustments - Police	2%	3-8%
Merit Adjustments - Police	5%	5%
Variable	4%	2%
Health Insurance	0%	5% (previously 10%)
Dental Insurance	0%	2%
Vision Insurance	0%	2%

Personnel Adjustments History

Category	2019	2020	2021	2022	2023	2024	2025 Ado	2026 Rec.
COLA/Market Adjustments – Full Time	2 Pay Grades	2 Pay Grades	4% or 8% (Based on position)	2%	2%	2%	2%	2%
Merit Adjustments - General	5%	4%	3%	4%	4%	4%	4%	4%
Market Adjustments - Police	5%	0%	5%	3%	2%	2%	2%	3-8%
Merit Adjustments - Police	5%	5%	5%	5%	5%	5%	5%	5%
Variable	4%	3%	0%	4%	4%	4%	4%	2%

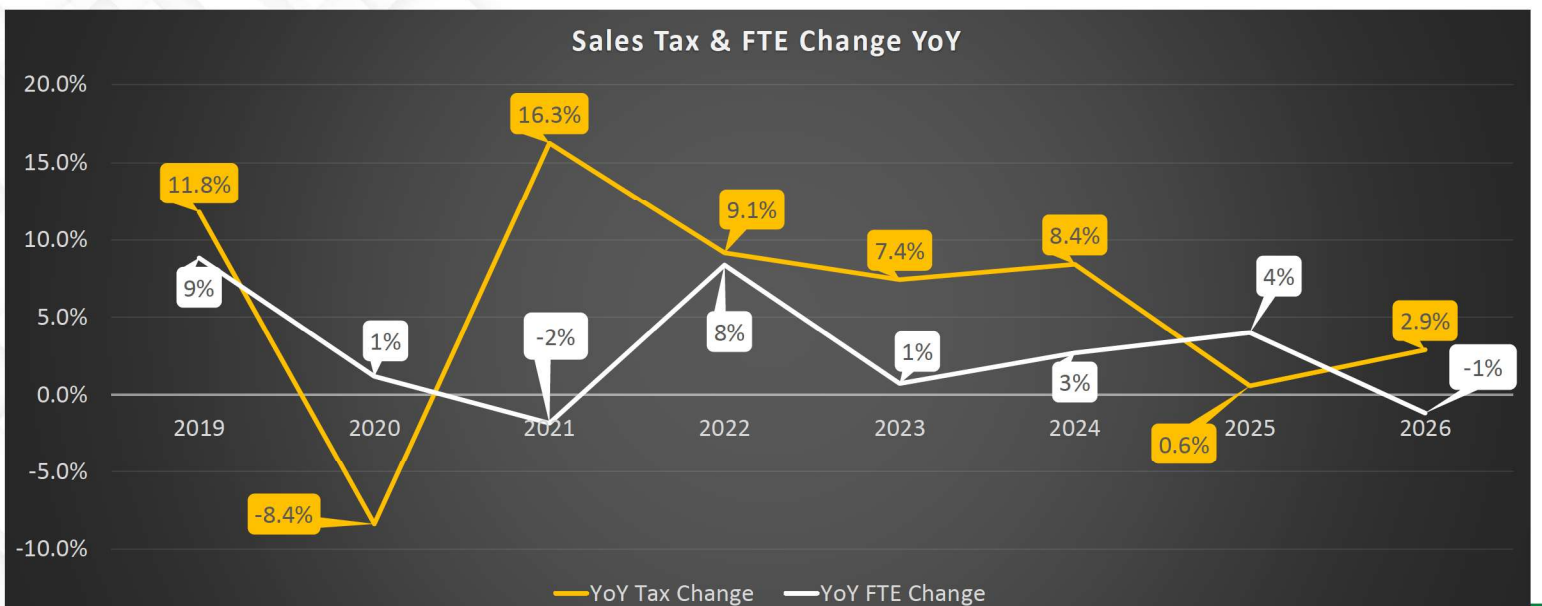
Expenditure Target – Wages & FTEs



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Sales Tax & FTEs YoY % Comparison



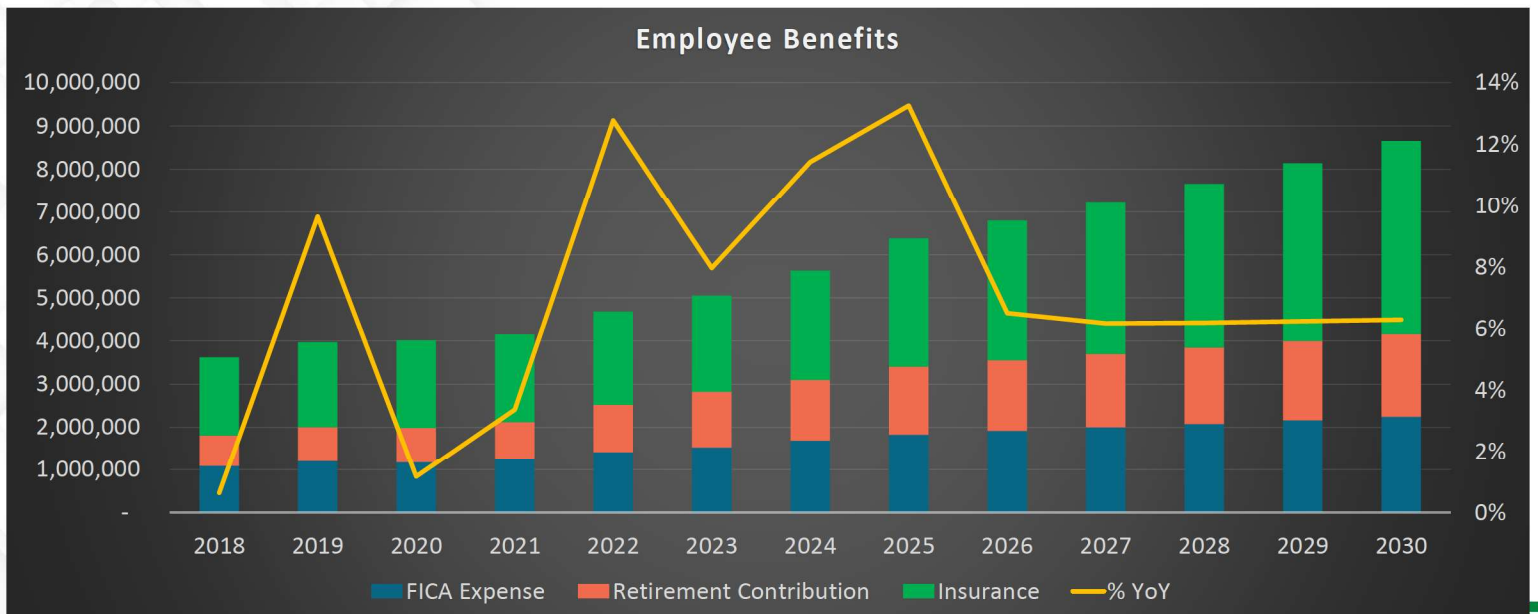
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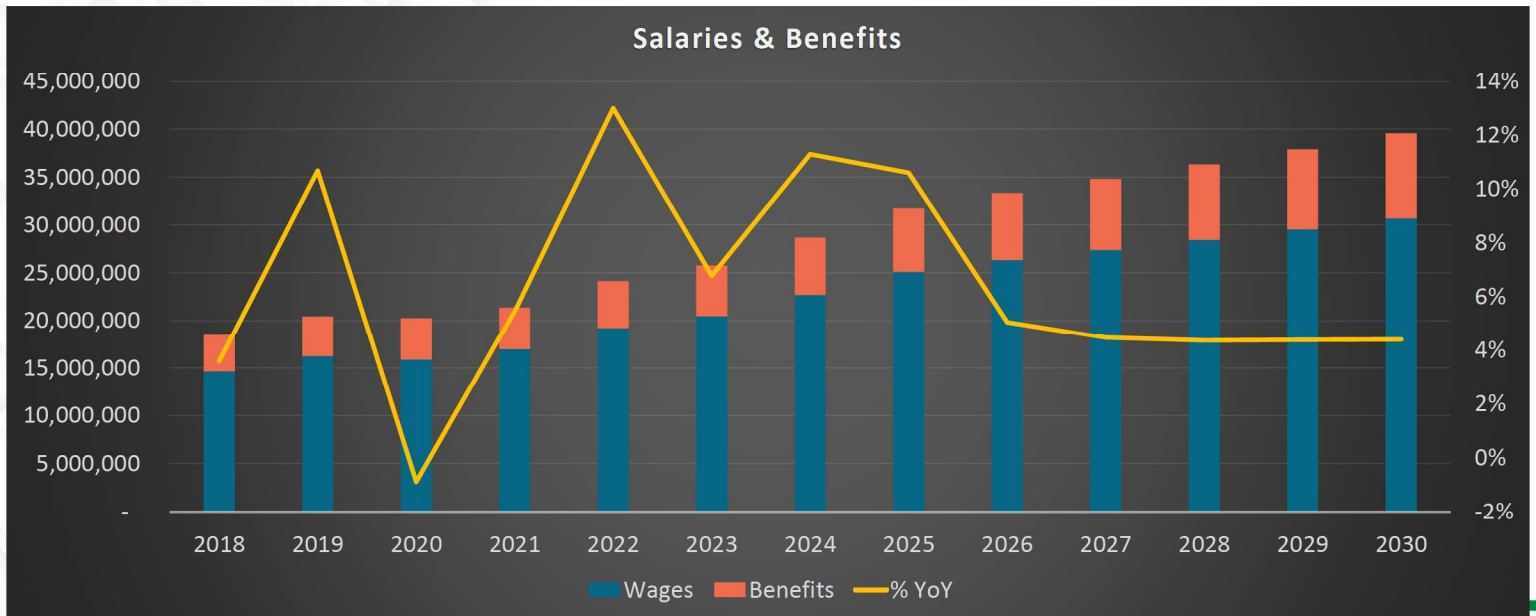
Benefit History

Category	2019	2020	2021	2022	2023	2024	2025 Ado	2026 Rec.
Health Insurance	2.1%	1.9%	2.0%	0.4%	2.4%	2.9%	0%	5%
Dental Insurance	0%	2.8%	0%	1.5%	0%	0%	0%	2%
Vision Insurance	0%	0%	0%	0%	0%	0%	0%	2%

Expenditure Target – Benefit Cost



Expenditure Target – Total Cost



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Summary of City Manager Recommended Adjustments

CMO Recommended Adjustments

Request Description	Department	2026 Cost	2027-2030 Cost	One Time / Operational	Fund	CMO Recommendation	Council Support?
Market Adjustments - Police	Police	\$110,000	\$450,000	Operational	General	Yes	
Boulder County ODM Buy-in (Emergency Mgmt. Services)	CMO	~213,700	~921,000	Operational	General	Yes	
IT Software Maintenance	IT	40,000	160,000	Operational	General	Yes	
Annual External Audit - Antic. Incremental Increase	Finance	21,700	98,000	Operational	General & Utilities	Yes	
Travel Training and Meetings Budget for Library	Cultural Services	10,000	40,000	Operational	General	Yes	
Emergency Operation Procedures RFP	CMO	200,000		One Time	General	Yes* (Not in model, ODM)	
Efficiency/Systems Improvement Contingency	CMO	100,000	-	One Time	General	Yes	
Development Impact Fee Update	Community Development	80,000	-	One Time	General	Yes	
Potential Citizen Initiative Special Election	Clerk	80,000	-	One Time	General	Yes	

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CMO Recommended Adjustments - Cont.

Request Description	Department	2026 Cost	2027-2030 Cost	One Time / Operational	Fund	CMO Recommendation	Council Support?
Marshall Fire 5 Year Anniversary	CMO	35,000	-	One Time	General	Yes	
Utility Billing & Tax Collection and Administration Software Upgrade	Finance, IT & PWD	\$1,000,000	\$1,200,000	Capital	Capital/ Utilities	Yes	
Police Vehicles – 3 Additional	Police	232,000	-	Capital	Capital	Yes	
Shared Vehicle for Comm Dev	Community Development	55,000	-	Capital	Capital	Yes	
Public Copier Replacement	Cultural Services	20,000	-	Capital	Capital	Yes	
Owl Park Fence Replacement	PROSG	18,700	-	Capital	Capital	Yes	

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Summary of City Manager Recommended Personnel Adjustments

Summary of 2026 Personnel Requests – CMO Recommendations

Description	Department	FTE	Cost	Fund	CMO Recommended
Wastewater Plant Operator Trainee - A (WWTP Expansion/Redtail)	Public Works	1	\$134,170	Wastewater	Yes
Mitigation Coordinator (Vacant) – Grant Funded / Termed Position Ended	CMO (R&R)	-1	-122,500	General	Yes
Risk Management Specialist (Vacant)	CMO	-1	-135,000	General	Yes
Sustainability Planner (Potentially Grant Funded)	CMO			General	Yes* (Not currently in model, dependent upon Grant)

Summary of 2026 Personnel Requests – Not Recommended

Request Description	Requesting Department	FTE	Cost	Fund	CMO Recommended
Wildfire Resilience Coordinator (WUI)	Community Development	1	\$129,550	General	No
Total		1	\$129,550		

Summary of Service Level Reductions

Summary of Service Level Reductions

Description	Department	Savings	One Time / On Going	Fund	CMO Rec. to Restore
Reduce Climate Action Plan by \$100,000 <i>(Previously \$200K)</i>	CMO	\$100,000	One Time	General	No
Eliminate Junior Finance Associate Intern Program	Finance	19,574	On Going	General	No
Professional Services Reduction	Parks	18,000	On Going	Parks	No
Total		\$137,574			

Summary of Capital and Operational Expansions – Decisions Pending

Summary of Capital & Operational Expansions –To Be Determined

Request Description	Requesting Department	2026 Cost	2027-2030 Cost	One Time / Operational	Fund (Primary)	CMO Recommendation	Council Support?
Marshall Fire Bldg. Permit Potential Rebate	Council	\$0.9M-\$1.7M		One Time	General	TBD	
Strategic Planning, Core Services, Service Level Alignment	CMO	150,000	-	One Time	General	TBD	
Potential Polling and Engagement	CMO	25,000	-	One Time	General	TBD	
Holiday Lighting Expansion	PROS	20,000	80,000	On Going	General	TBD	
4th of July and 250/150 Commemoration	Cultural Services	10,000	-	One Time	General	TBD	
Council Sponsored Events Fund	CMO	10,000	-	One Time	General	TBD	
TOTAL		\$1,115,000 – 1,915,000	\$80,000				

Other Fund Financial Forecasts

Fund Financial Forecasts

Long-term Fund Financial Forecasts are developed using:

- 2024 Actuals, to arrive at the 2025 beginning fund balances;
- 2025 Current Year Adjusted/Revised Budget;
- 2026 Requested Budget
 - Reminder: 2026 City Manager Recommended Adjustments are reflected in the models
- Turnback is utilized in the Model Years 2025- 2030
- Reminder that projections and assumptions may be updated throughout the budget development process

Fund Financial Forecasts - Turnback

City of Louisville, Colorado													
Summary of Actual and Targeted Operational Turnback													
Selected Operating Funds													
Fund	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Target	2026 Target	2027 Target	2028 Target	2029 Target	2030 Target
General Fund	9.7%	10.4%	4.3%	11.3%	20.8%	9.6%	7.9%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%
Recreation	N/A	-2.1%	3.6%	8.1%	-0.8%	-3.0%	3.8%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Open Space	N/A	N/A	N/A	N/A	N/A	N/A	22.9%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Parks	N/A	N/A	N/A	N/A	N/A	N/A	19.1%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Utilities	13.9%	14.2%	3.4%	1.2%	-8.9%	5.4%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Golf	-16.3%	11.9%	0.0%	-7.8%	-0.3%	3.1%	1.1%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%

Notes:

Staff removed turnback in Utility Funds to align with rate-setting methodology.
Staff also revised Golf turnback down to 2%, from 4%, to align with the recent trends.

Fund Financial Forecasts – Interfund Transfers – 2026

City of Louisville, Colorado
Inter-Fund Transfers Matrix
2026 Recommended Budget

Transfers Out	Transfers In						Total
	General Fund	Open Space Fund	Parks Fund	Cemetery Fund	Recreation Fund	Capital Projects Fund	
General Fund	\$ -	\$ -	\$ 1,079,900 ^a	\$ 129,700 ^a	\$ 1,345,900 ^a	\$ -	\$ 2,555,500
Cemetery Perpetual Care Fund	-	-	-	38,465 ^b	-	-	38,465
Historic Preservation	215,200 ^c	-	-	-	-	-	215,200
Capital Projects Fund	-	-	-	-	162,900 ^d	-	162,900
Total	\$ 215,200	\$ -	\$ 1,079,900	\$ 168,165	\$ 1,508,800	\$ -	\$ 2,972,065

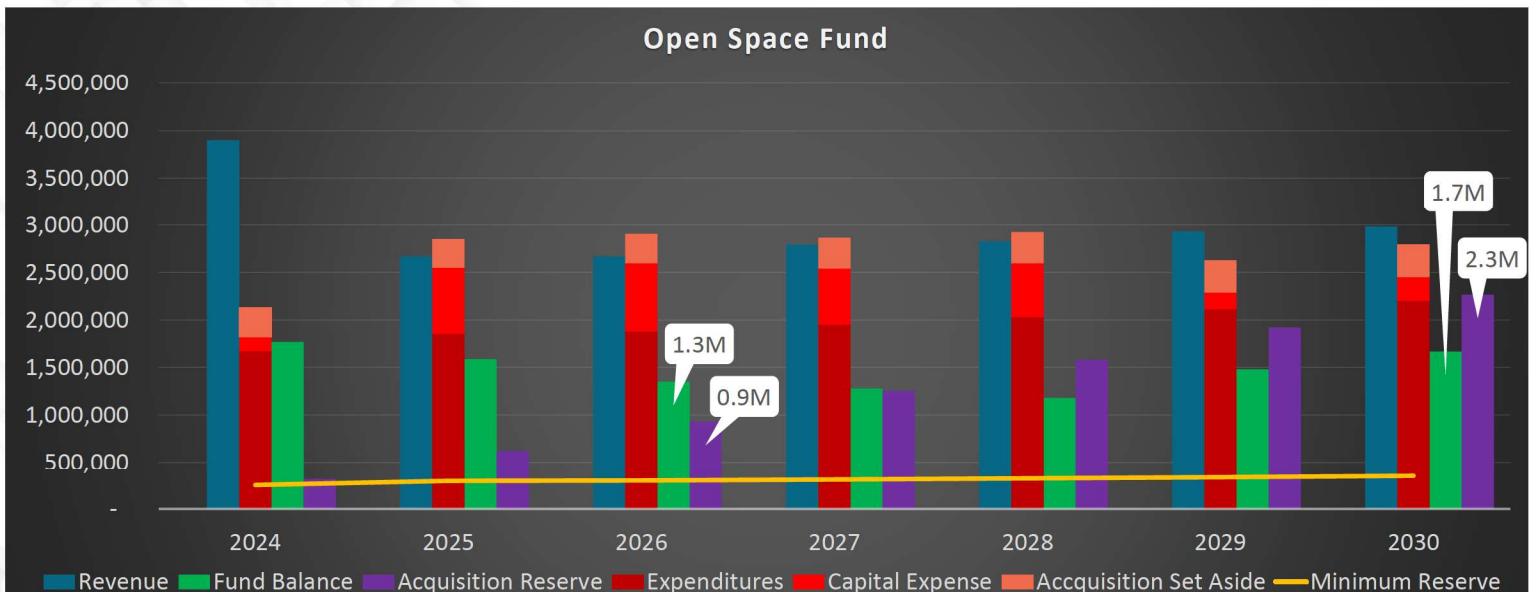
^a Annual subsidy transfer.

^b Annual transfer of interest earned in the Cemetery Perpetual Care Fund for cemetery operations and maintenance.

^c Annual transfer to fund Museum Services.

^d Annual subsidy transfer for capital projects.

Fund Financial Forecasts – O/S Fund



O/S Fund – Summary

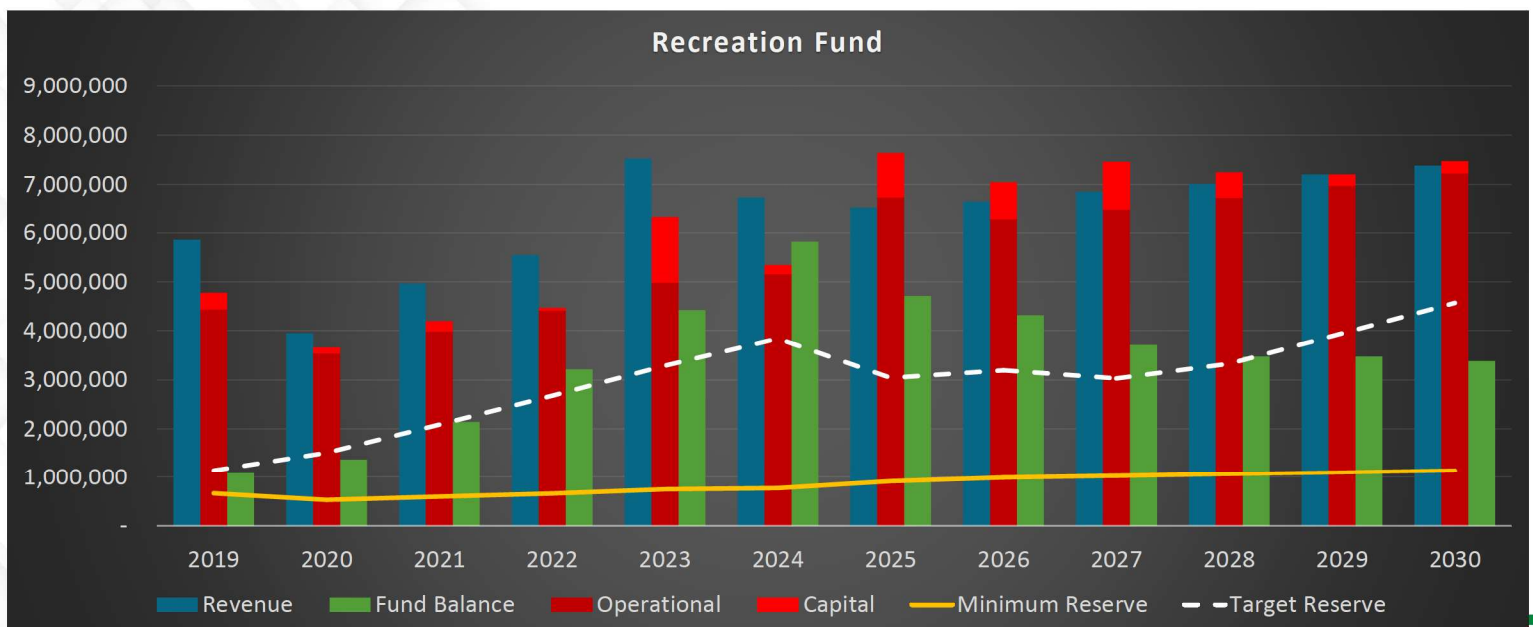
- Structurally balanced throughout the model
- Acquisition Reserve established and projected to accumulate \$2.3M by the end of 2030.
- Policy Direction (FP 2.2): Target Acquisition Reserve Dollar (\$) amount

“...the target acquisition reserve amount shall be set by City Council from time to time through the budget process.”

- Item is scheduled to be discussed at the August Finance Committee’s meeting

- 2026 Changes: None

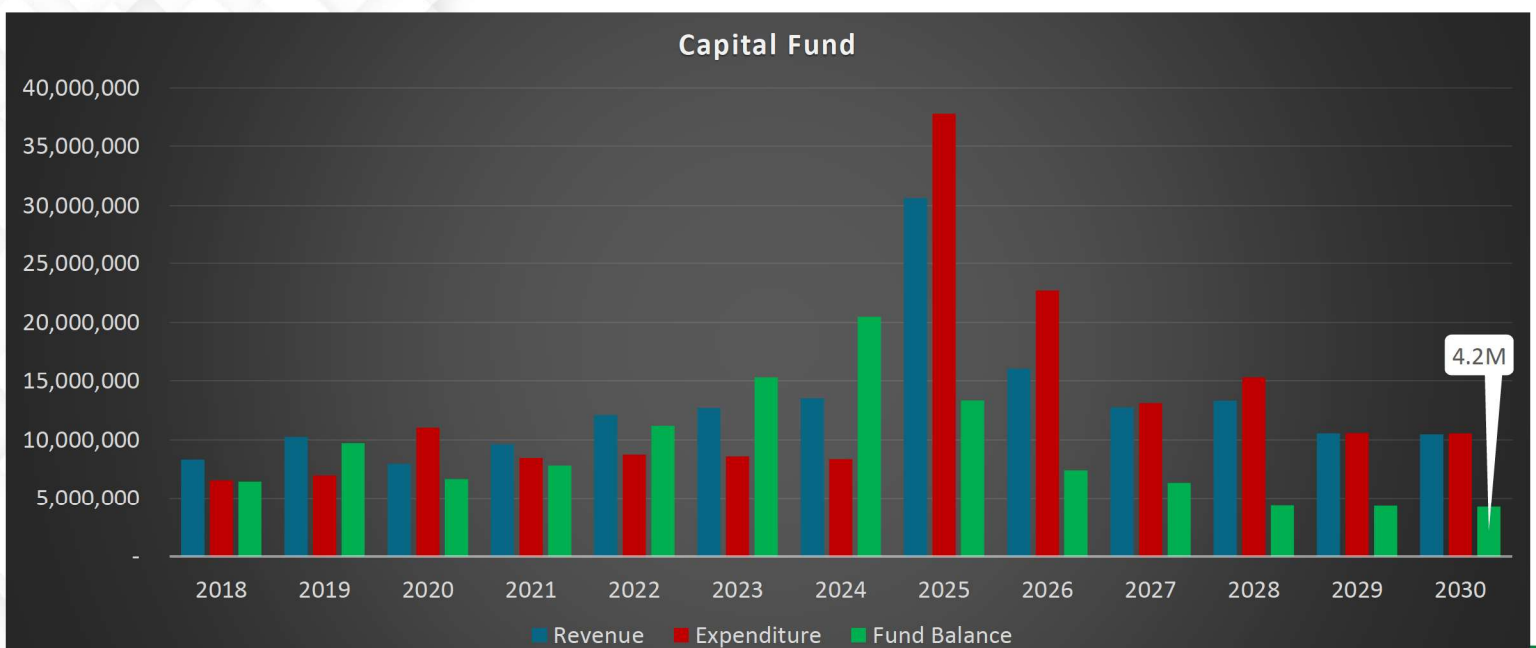
Fund Financial Forecasts – Rec Fund



Recreation Fund – Summary

- Structurally balanced throughout model, however, falls short of the Renewal and Replacement Target in Years 2029 & 2030
- Impact of central allocation costs
- 2026: No Material Changes (**minor adjustments to variable hours*)

Fund Financial Forecasts – Capital Fund

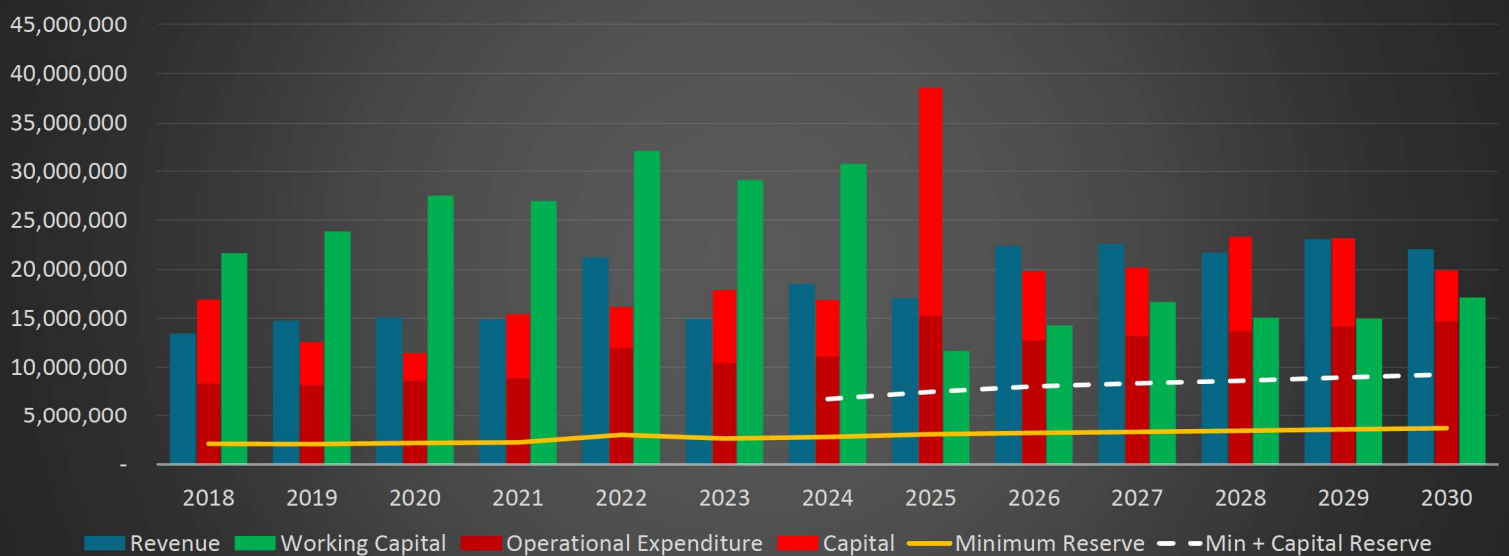


Capital Fund – Summary

- 2026 Changes: City Manager Recommended Capital Requests
 - Owl Park Fence Replacement (\$18.7K)
 - Library Public Copier Replacement (\$20K)
 - Police (3) and Community Development (1) Vehicles (\$287K)
 - Sales Tax Administration Software (\$700K, \$200K Ongoing)
- **Policy Direction:** Potential Impact of CTF Funds shifted from Capital to Parks Operations

Fund Financial Forecasts – Consolidated Utility Funds

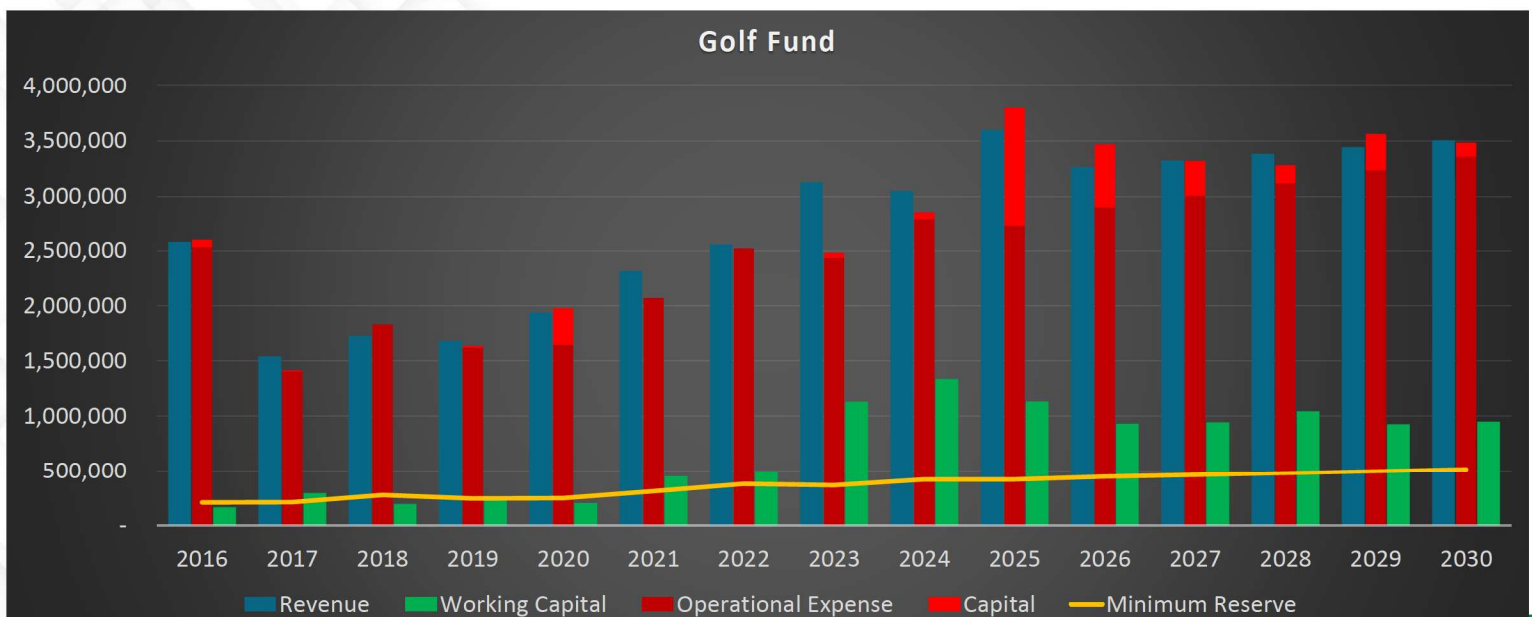
Consolidated Utility Fund



Consolidated Utility Funds

- In aggregate, funds are structurally balanced throughout model
 - 25% / 90 Day Operating Reserve + Capital Reserve + CIP Planning
- Staff have removed Operational Turnback to align with recent rate-setting methodology
- 2026 Changes:
 - 1 New FTE– Wastewater Plant Operator Trainee, driven by treatment plant expansion project. (Redtail Ridge)
 - Chlorine Dioxide Unit at Sid Copeland Capital Project (*shifted into 2025*)
 - One-time operational adjustments for Biosolids Hauling, Chemicals and SCADA maintenance.
 - Utility Billing Administration Software (\$600K, \$100K Ongoing)

Fund Financial Forecasts – Golf Fund



Golf Fund

- Structurally balanced throughout the model
- Staff adjusted Operational Turnback to align with trend
 - Reduced to 2%, previously was 4%
- Adjustments to Cost Allocation / Central Dept Changes
- 2026 Changes: None

Fiscal and Policy Issues with Significant Impacts to the Budget

Fiscal/Policy Issues w Significant Impacts

- General Trend of Expense Growth outpacing Revenue Growth
 - Projected Slowing of Sales, Use, and Property Tax Growth
 - Personnel Retention & Costs (*Wages, Benefits and Training Investments*)
- General and Parks Fund Long Term Structural Imbalance
- Service Level Alignments
- Expiration of Historic Preservation Tax (Expires Dec 31, 2028)

Fiscal/Policy Issue – Expenses outpacing Revenues

While significant progress has been made in budget development, there are still uncertainties regarding revenues and expenditures.

- Slowing Projected Sales and Property Tax Growth
 - Staff will continue to closely monitor Sales Tax
 - Preliminary Property Tax information expected from the Assessor in late August
- Personnel Costs (Wages, Benefits, and Market Adjustments)
- Prioritizing Required and Contractual Increases
 - Projected Citywide Insurance and Legal Increases
 - Utilities, Software, and Building Maintenance

Fiscal/Policy Issue – Parks Fund

As presented, the Park Fund's On-Going Operational Expenses exceeds on-going revenues.

- Additional Revenues, Sources, or General Fund subsidies, if available, will be required to maintain existing service levels.
- Potential reductions to existing Service Levels.
- Capital Projects have been shifted to the Capital Fund.
- **Policy Direction** – Utilize Conservation Lottery Trust Fund for Operations, Service level adjustments, and/or adjustments to future General Fund transfer methodology

Fiscal/Policy Issue – Service Level Alignment

Council will discuss Core Services to help direct future service level alignments ahead of the next biennial budget (2027-2028)

Fiscal/Policy Issue – HPF Tax Expiring

The Historical Preservation Fund Tax is set to expire on December 31, 2028.

The 1/8th of a cent (0.125) was initially approved for a ten-year period beginning on January 1, 2009. Later extended an additional ten years, January 1, 2019, through December 31, 2028.

Policy Decision: Direction to add to the 2026 Work Plan

Boards and Commission Requests

Included within the Council packet, as Attachment 5, are the Boards and Commission Budget requests and submissions compiled.

- Open Space Advisory Board (OSAB)
- Louisville Sustainability Advisory Board (LSAB)
- Recreation Advisory Board (RAB)
- Parks and Public Landscape Advisory Board (PPLAB)

Department Heads of respective Boards are available to address any questions the Council may have on their requests.

Board and Commission Work Plan Requests

Request Description	Requesting Board / Commission
Bird City Designation	OSAB
Collaborate w/ Neighboring Cities on Mutual Wildlife/Environmental Conservation Goals	OSAB
Collaborate w/ Other Boards	OSAB
Rodenticide Ordinance	OSAB
2028 Election – Make Open Space Sales Tax Permanent	OSAB
Dark Sky Designation	OSAB
Enhanced Public Outreach/Communications through Volunteer and Education Staffing	OSAB
Mobile Education Trailer	OSAB
Purchase Water Rights for Coal Creek and Hecla Lake	OSAB

Board and Commission Work Plan Requests

Request Description	Requesting Board / Commission
Climate Resilience Fund/Tax	LSAB
Water Conservation Through Smart Technology/Rate Evaluation	LSAB
Feasibility for Universal Recycling or Zero Waste Ordinances	LSAB
Integrated Weed Management Plan	PPLAB
Evaluation of Pesticide Usage	PPLAB
Clubhouse/Community Center at Coal Creek Golf Course	RAB

Board and Commission Requests

Request Description	Requesting Board / Commission	2026 Cost	2027-2030 Cost	One Time / Operational	Fund (Primary)
Centennial Park Tennis Courts (2 New Courts)	RAB	\$1,500,000	-	Capital	Capital
Clubhouse Pre-Design	RAB	320,000	-	Capital	Capital
Puck & Stick Court	RAB	200,000	-	Capital	Capital
Soccer / Multi Use Fields	RAB	7,000,000	-	Capital	Capital
Sustainability Specialist	LSAB	~100,000	~500,000	Operational	General
Hard to Recycle Voucher Increased Programming (LSAB)	LSAB	37,000	160,000	Operational	General
LSAB Operational Event Budget	LSAB	10,000	40,000	Operational	General
Sustainable Neighborhood Network (LSAB)	LSAB	10,000	40,000	Operational	General

Board and Commission Requests – Cont.

Request Description	Requesting Board / Commission	2026 Cost	2027-2030 Cost	One Time / Operational	Fund (Primary)
Natural Resource Tech	OSAB	-	-	Operational	Operational
PROS Department Project Manager	OSAB	-	-	Operational	Operational
Volunteer & Education Coordinator	OSAB	-	-	Operational	Operational
Mobile Education Trailer	OSAB	-	-	Capital	OS/Capital
Water Rights (Coal Creek, Hecla Lake)	OSAB	-	-	Capital	OS/Capital
Total		\$9,177,000	\$740,000		

City Council Budget Retreat

With Council's feedback and direction, City Staff will work collaboratively towards developing the 2026 City Manager's Recommended Budget for your consideration this September.

Thank you! Staff are available to answer questions.

Appendix I - Revisiting 2025 Budget Process and Outcomes

Revisiting 2025 Budget Process and Outcomes

- During the prior year Budget Retreat, City Council was initially presented with significant operational requests and capital needs (\$28.8M shortfall*, primarily capital driven)
- 23.75 New Positions Requested (2025 & 2026)
 - Funded one new position – Civil Engineer III (DeCarb)
 - Note: None in the General Fund
 - Unfunded certain vacant positions Plans Examiner (MF), EDI Manager, and Finance Intern
- \$273M in Preliminary CIP Program *Adopted CIP Program \$144.3M*
 - Significant CIP refinement performed at Special Budget Meeting of the Finance Committee on September 24th, 2024)
 - Unfunded Capital List Maintained and Included as part of Budget Book

Revisiting 2025 Budget Process and Outcomes – Operating Funds

- Summary of Notable Items
 - Established Open Space Acquisition Reserve
 - City Employees (Markets / Merits) were maintained (Decrease Turnover)
 - HR – Virtual Training Approach (*Reduced Citywide Training cost by \$80.2K*)
- Future Direction Received:
 - Review overhead cost allocations, adjust as necessary by fund
 - Revisit fees: Ensure we are keeping up with inflation and the cost of providing service

Revisiting 2025 Budget Process and Outcomes – Capital Fund

- Prioritized the maintenance of our existing City assets
 - Decarbonization projects, including Solar (*repair and replace end-of-life systems while maximizing use of grant funds*)
- Created a \$2M set aside for future Affordable Housing project(s)
- Included Via Appia Pedestrian Safety Improvements
- Incorporated Parks Capital to Capital Projects Fund
- Incorporated Vehicle Replacement Program to Capital Projects Fund
- Maintained paving program at or near current level
 - \$5M included in 2025 budget, \$32.3M over the CIP Plan
 - Goal is to be at a Pavement Condition Index (PCI) of 70 or better

Appendix II – 2025-2030 Recommended Capital Improvements Program Revisited

Capital Projects Summary

- CMO, Department and Finance Staff collaborated to create a viable 2025-2030 CIP Plan
- Maintenance of existing City Assets and Decarbonization Projects were prioritized
- Grant funding was maximized to best leverage City funds
- Marshall Fire impacted roads are incorporated into the on-going pavement program
- Refined Parks Capital Requests incorporated into Capital Projects Fund
- Shifted vehicle replacements to Capital Projects Fund

2025- 2030 CIP Program - Highlighted Projects

- Pavement Maintenance (\$32.3M)
- Decarb for City facilities (\$11.2M)
 - Includes Solar at Rec Center, City Services, Library, and Police/Court
- South Street Underpass (\$10.3M)
- Downtown Vision Plan (\$9.0M)
- Windy Gap Reservoir (\$7.4M)
- Water Treatment Plant Decarb (\$3.4M)
- Medians (\$2.1M)
- Affordable Housing (\$2.0M)
- Via Appia Ped Imprv. (\$650K)
- Centennial Tennis Court Renovations (\$525K)
- Golf Maintenance Storage Building (\$400K)
- Golf Pond Liner (Hole #11, \$310K)
- New Golf Carts (\$270K)

Appendix III – City Funds Financial Background / Governmental Accounting 101

City Financial Background - Funds

In total, the City has 21 Funds (*Major and Minor*)

- The City's Primary Governmental Funds are the General Fund and the Capital Fund.
- Primary Special Revenue Funds are Open Space, Parks, and Recreation Funds.
- Enterprise "Business Type" Funds, Utilities (Water, Wastewater, and Storm), and Golf.

Finance staff will present Long Term Financial Forecasts on Major funds, per Financial Policy (FP 5.6).

City Financial Background – General Fund

The City's **General Fund** provides core government and essential services, such as the following:

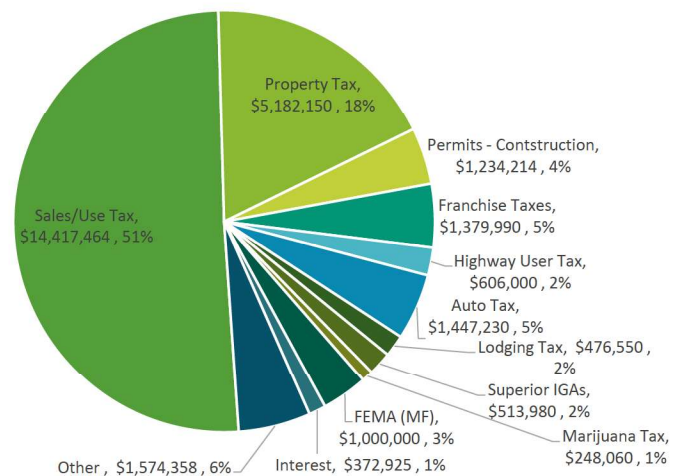
- Public Safety and Municipal Court;
- Community Design and Economic Vitality;
- Cultural Services, Library and Museum;
- Transportation and Facilities Maintenance; and
- Administrative Support:
 - City Council, City Manager's Office, City Clerk, Communications, EDI, Attorney/Legal, Recovery & Resiliency, Human Resources, Information Technology, Finance, Sales Tax Administration, and Sustainability

City Financial Background – General Fund

The City's General Fund is largely funded by the following;

2026 Base Ado - Revenues - \$28.5M

- Sales and Use Tax
- Property Tax
- Auto Use Tax
- Permits – Construction & Minor
- Franchise Taxes
- Highway User Tax
- Lodging Tax
- Superior IGAs
- Marijuana Tax
- Interest
- FEMA



City Financial Background – Capital Fund

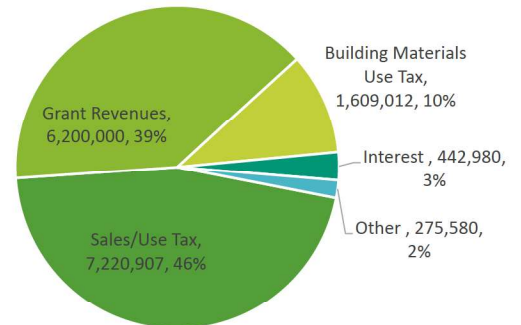
The City's Capital Fund does the following:

- Funds large and significant Capital Projects, a major component of the CIP Program

2026 Base Ado - Revenues - \$15.8M

And is primarily funded by:

- Sales and Use Tax (1 of our 3 cents)
- Building Use Materials Tax (***all*** 3 cents)
- Various Grants



City Financial Background – O/S Fund

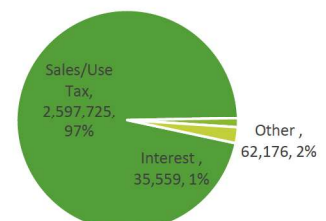
The City's Open Space Fund does the following:

- Natural Resource Management- Prairie Restoration, Noxious Weed Control, Regenerative Agriculture, Wildfire Mitigation and Wildlife Management
- Public Outreach & Education- Regulatory Enforcement, Land Stewardship & Volunteer Efforts and Environmental Education
- Maintenance- Trail Repair, Trail Planning & Installation, Trail Edge & Perimeter Mowing, Trash & Doggie Bag Station Upkeep, Graffiti Removal, and Amenity Maintenance
- Acquisition- for future Open Space and Trail Opportunities

2026 Base Ado - Revenues - \$2.7M

And is primarily funded by:

- A dedicated Sales and Use Tax, 5/16th, of a cent



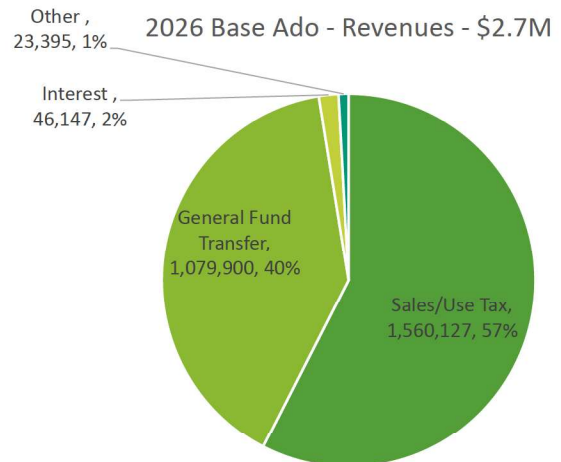
City Financial Background – Parks Fund

The City's Parks Fund does the following:

- Maintenance and operations of Parks, Medians, snow removal, etc.

And is primarily funded by:

- A dedicated Sales and Use Tax, 3/16th of a cent
- General Fund Transfer



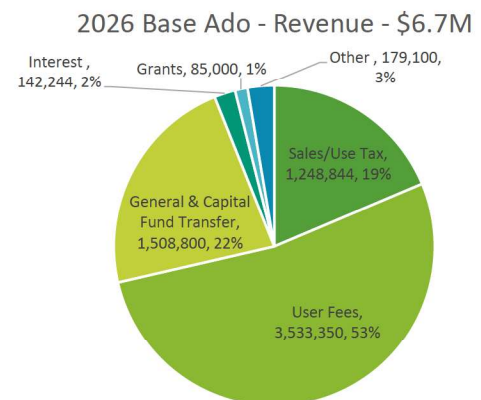
City Financial Background – Recreation Fund

The City's Recreation Fund does the following:

- Recreation Center Operations and Maintenance
- Memory Square Pool Operations and Maintenance
- Senior Services
- Youth and Adult Activities
- Athletic Field Operations

And is primarily funded by:

- User Fees
- A Dedicated Sales and Use Tax, 0.15%
- General and Capital Fund Transfers



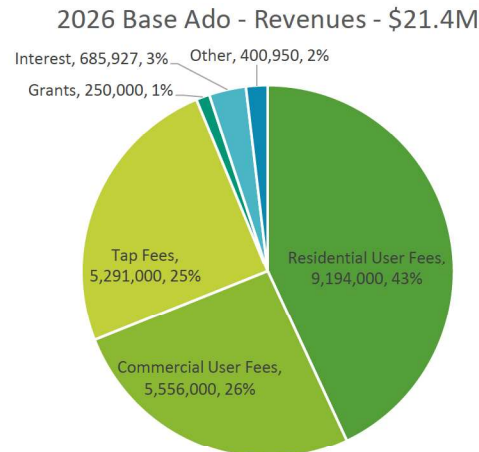
City Financial Background – Utility Funds

The City's Utility Funds (Water, Wastewater, and Storm) perform the following:

- Delivery of Safe Water
- Wastewater Treatment
- Storm Management

And are primarily funded by:

- Residential User Fees
- Commercial User Fees
- Tap Fees
- Various Grants



City Financial Background – Golf Fund

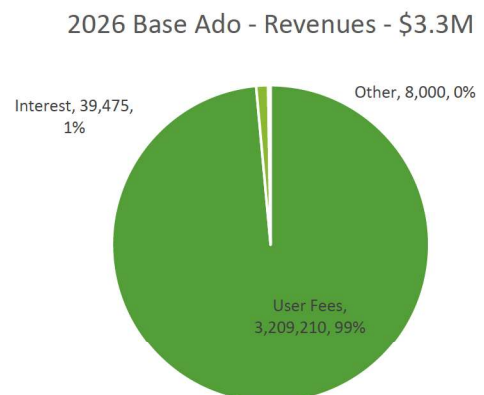
The City's Golf Course Fund does the following:

- Golf Course Operations and Maintenance
- Clubhouse and Pro Shop

And is funded by:

- User Fees (~\$3.0M)

**Note: Due to General and Capital Subsidies in prior year(s), this Fund is not currently considered a TABOR Enterprise Fund.*



City Financial Background - Funds

Remaining City funds;

- Conservation Trust / Lottery
- Cemetery Operations
- Cemetery Perpetual (*Endowment*)
- Public, Educational, and Government Television (PEG) Fee Fund
- Parking Improvement
- Historical Preservation
- Urban Revitalization
- Impact Fee
- Recreation Center Debt Service
- Solid Waste and Recycling (*Enterprise Fund*)
- Tech Management (*Internal Service Cost Allocation Fund*)
- Fleet Management (*Internal Service Cost Allocation Fund*)

Attachment 2 - Summary of CMO Recommended Expansions

Reference #	Request Description	Department	2026 Cost	2027-2030 Cost	One Time / Operational	Fund	CMO Recommendation
	Market Adjustments - Police	Police	\$110,000	\$450,000	Operational	General	Yes
1	Boulder County ODM Buy-in (Emergency Mgmt. Services)	CMO	~213,700	~921,000	Operational	General	Yes
2	IT Software Maintenance	IT	40,000	160,000	Operational	General	Yes
3	Annual External Audit - Antic. Incremental Increase	Finance	21,700	98,000	Operational	General & Utilities	Yes
4	Travel Training and Meetings Budget for Library	Cultural Services	10,000	40,000	Operational	General	Yes
5	Emergency Operation Procedures RFP	CMO	200,000		One Time	General	Yes* (Not in model, ODM)
6	Efficiency/Systems Improvement Contingency	CMO	100,000	-	One Time	General	Yes
7	Development Impact Fee Update	Community Development	80,000	-	One Time	General	Yes
8	Potential Citizen Initiative Special Election	Clerk	80,000	-	One Time	General	Yes

Attachment 2 - Summary of CMO Recommended Expansions cont.

Reference #	Request Description	Department	2026 Cost	2027-2030 Cost	One Time / Operational	Fund	CMO Recommendation
9	Marshall Fire 5 Year Anniversary	CMO	35,000	-	One Time	General	Yes
10	Utility Billing & Tax Collection and Administration Software Upgrade	Finance, IT & PWD	\$1,000,000	\$1,200,000	Capital	Capital/Utilities	Yes
11	Police Vehicles – 3 Additional	Police	232,000	-	Capital	Capital	Yes
12	Shared Vehicle for Comm Dev	Community Development	55,000	-	Capital	Capital	Yes
13	Public Copier Replacement	Cultural Services	20,000	-	Capital	Capital	Yes
14	Owl Park Fence Replacement	PROSG	18,700	-	Capital	Capital	Yes



Boulder County ODM Buy-in (EM services)

Description

The IGA buy-in with Office of Disaster Management (ODM) would include the provision of Emergency and Disaster preparedness, response, and recovery services for the City of Louisville.

Justification

Boulder ODM provides overarching disaster management services to the entire county. Through an IGA, Boulder ODM provides preparedness, response, and recovery services to the City of Boulder for items such as: Prepare and keep current preparedness, mitigation, emergency operations resource mobilization, hazard specific disaster response, and recovery plans consistent with the standards promulgated by the Colorado Office of Emergency Management. Develop an ongoing process of disaster risk assessment, prioritization of risks, action plan for risk reduction, after action reporting process, improvement plan implementation, and evaluation of results. Coordinate disaster planning, training and education efforts. Operate the Emergency Operations Center. Seek to secure federal grant funding and programs for emergency management programs, community preparedness, disaster response, mitigation and recovery, and manage federal grant funding and programs.

Strategic Plan Alignment

Strategic Priority: Safety

Safety is a core priority for council with a focus on bike and pedestrian safety and emergency preparedness.

How it aligns:

Disaster preparedness and emergency response are vital to support the City Council's 2025 Work Plan, focusing on Council's priorities of economic vitality, safety, core services, and housing. Residents and business owners need to feel secure in the City's ability to adequately prepare for, respond to, and recover from emergencies.

Funding

Funding would come from the general fund with very limited possibility of grant match. This would be an ongoing contract. ODM is evaluating potential costs and existing contributions to county services would be considered in negotiations.

	2026	2027	2028	2029	2030	5-Year Total
Special Revenue Funds	-	-	-	-	-	-
General Fund	\$213,700	\$220,111	\$226,714	\$233,515	\$240,521	\$1,134,562
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Total Sources	\$213,700	\$220,111	\$226,714	\$233,515	\$240,521	\$1,134,562

Cost Estimate and Timeline

The goal of the project is to kick off in 2026/2027 and have it be an ongoing cost each year to provide emergency management and disaster response services.

Uses	2026	2027	2028	2029	2030	5-Year Total
Prof. Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
Other	\$213,700	\$220,111	\$226,714	\$233,515	\$240,521	\$1,134,562
Total Uses	\$213,700	\$220,111	\$226,714	\$233,515	\$240,521	\$1,134,562

Operating Cost Impact

This would be an ongoing contracted cost with Boulder County Office of Disaster Management.

IT Software Maintenance

Description

This is for software renewal

Justification

Strategic Plan Alignment

Strategic Priority:

How it aligns:

Funding

General fund

	2026	2027	2028	2029	2030	5-Year Total
Special Revenue Funds	-	-	-	-	-	-
General Fund	\$40,000	\$42,000	\$44,000	\$46,000	\$48,000	\$220,000
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Total Sources	\$40,000	\$42,000	\$44,000	\$46,000	\$48,000	\$220,000

Cost Estimate and Timeline

This is for software cost increase due to inflation. Our Microsoft Enterprise Agreement will renew (among other applications that renew) in 2026 and there is a chance for substantial increases due to inflation.

Uses	2026	2027	2028	2029	2030	5-Year Total
Prof. Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
Other	\$40,000	\$42,000	\$44,000	\$46,000	\$48,000	\$220,000
Total Uses	\$40,000	\$42,000	\$44,000	\$46,000	\$48,000	\$220,000

Operating Cost Impact

Software

Annual External Audit - Antic. Incremental Increase

Description

An external Audit of City Financials is an annual legal requirement. The City's current Auditors have completed our seven year term agreement and we anticipate a higher cost as a result of RFQ/RFP this summer. Should costs come in lower, Staff would likely allocated any savings towards ACFR preparation costs, as the City doesn't currently have adequate in house expertise to prepare.



Justification

An independent external audit of City Financials is an annual legal requirement. Louisville City Charter, Section 3.04.120 and by Colorado State Law C.R.S. 29-1-601.

Strategic Plan Alignment

Strategic Priority: Core Services

Core Services are broad ranging with a focus on maintaining existing infrastructure and assets, including utilities, parks, open space, and sustainable asset management, as well as city communications.

How it aligns:

Annual audits fall within City Core Serves and are a legal requirement. In recent years, external auditors have performed significant work remotely and utilized electronic documentation, when appropriate.

Funding

In keeping consistent with City practice and historical allocations, these incremental costs would be funded by the General, Water and Wastewater Funds.

	2026	2027	2028	2029	2030	5-Year Total
Special Revenue Funds	-	-	-	-	-	-
General Fund	\$10,416	\$10,944	\$11,472	\$12,048	\$12,672	\$57,552
Enterprise Funds	\$11,284	\$11,856	\$12,428	\$13,052	\$13,728	\$62,348
Internal Service Funds	-	-	-	-	-	-
Total Sources	\$21,700	\$22,800	\$23,900	\$25,100	\$26,400	\$119,900

Cost Estimate and Timeline

An independent external audit of City Financials is an annual legal requirement. Louisville City Charter, Section 3.04.120 and by Colorado State Law C.R.S. 29-1-601.

Uses	2026	2027	2028	2029	2030	5-Year Total
Prof. Services	\$21,700	\$22,800	\$23,900	\$25,100	\$26,400	\$119,900
Supplies	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Uses	\$21,700	\$22,800	\$23,900	\$25,100	\$26,400	\$119,900

Operating Cost Impact

This is a recurring and ongoing material operational expansion.

Increase in Travel Training and Meetings

Description

This would add money to the existing travel, training, and meetings budget for the library, which would allow for more training opportunities for staff. There's a robust amount of library conferences yearly, from the Colorado Libraries for Early Literacy, to the Public Library Association, to the Colorado Association of Libraries. All of these help keep library staff's skills fresh and keep the library an innovative organization that serves the community to the highest possible level.

Justification

Training helps an organization thrive through an engaged staff who are learning and sharing new and innovative ideas. It helps with staff retention and productivity. With more training budget, the library would be able to offer more staff development to all levels of staff, from CPR training to frontline staff to conferences to associate and librarian/supervisory level staff. This budget also covers mileage reimbursement to the Superior lockers, storytime, Homebound Delivery, and other mileage and last year we used about \$2,300 on mileage for these things alone, which meant the entirety of the planned budget went to mileage (in 2024 the Travel, Training, and Meetings budget was \$2,000). This budget needs an increase to allow for more actual training opportunities for staff.

Strategic Plan Alignment

Strategic Priority: Core Services

Core Services are broad ranging with a focus on maintaining existing infrastructure and assets, including utilities, parks, open space, and sustainable asset management, as well as city communications.

How it aligns:

This is an equity issue within the city, as some departments have much higher training budgets than others. This would be the start to attaining some parity within the organization in this regard.

Funding

This would be funded through the general fund with no expected grants.

	2026	2027	2028	2029	2030	5-Year Total
Special Revenue Funds	-	-	-	-	-	-
General Fund	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Total Sources	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000

Cost Estimate and Timeline

This would be to increase the overall travel, training, and meetings budget for the library for 2026, bringing it more in line with budgets of other departments.

Uses	2026	2027	2028	2029	2030	5-Year Total
Prof. Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
Other	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Total Uses	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000

Operating Cost Impact

\$10K impact to library operating budget to allow staff to attend library specific trainings on industry best practices.

Emergency Operations Plan RFP

Description

This project will involve hiring consultants to update and rewrite the Emergency Operations Plan (EOP), ensuring it aligns with current best practices and the City's needs. In addition to the EOP, other identified plans requiring updates will also be addressed, helping to strengthen overall emergency preparedness. This work is critical as it lays the foundation for the City to buy into the County's ODM team.

Justification

Given the importance of this project, current staff does not have the bandwidth to take on the extensive updates and revisions required. Bringing in outside experts ensures that the City's emergency plans align with the latest guidelines, regulations, and industry best practices. These consultants will provide dedicated time, expertise, and a fresh perspective, helping to strengthen the City's ability to respond effectively to future disasters. Utilizing external professionals allows staff to remain focused on ongoing operations and existing responsibilities, while ensuring that this critical work is completed thoroughly and efficiently.

Strategic Plan Alignment

Strategic Priority: Safety

Safety is a core priority for council with a focus on bike and pedestrian safety and emergency preparedness.

How it aligns:

This project directly aligns with the City's strategic safety priority by ensuring comprehensive disaster resilience and preparedness. By updating critical plans, the City is taking proactive steps to strengthen emergency response capabilities, mitigate risks, and improve coordination. These efforts reinforce the City's commitment to safety and resilience, and preparing for future disasters.

Funding

This cost is not currently budgeted and would need to be covered by the general fund.

	2026	2027	2028	2029	2030	5-Year Total
Special Revenue Funds	-	-	-	-	-	-
General Fund	\$200,000	-	-	-	-	\$200,000
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Total Sources	\$200,000	-	-	-	-	\$200,000

Cost Estimate and Timeline

The project could begin in 2025 and is estimated to last 6-18 months depending on scoping.

Uses	2026	2027	2028	2029	2030	5-Year Total
Prof. Services	\$200,000	-	-	-	-	\$200,000
Supplies	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Uses	\$200,000	-	-	-	-	\$200,000

Operating Cost Impact

This is a one-time cost.

Efficiency/Systems Improvement Contingency

Description

This is a contingency set aside, to be overseen by the City Manager, to support ongoing efficiencies and process improvements in the organization. Potential uses include investments into training and support to better utilize existing systems and potential supporting tools such as digital signing/routing and project management (including dashboard capabilities), as well as potential AI pilot projects.

Justification

Louisville has had many challenging years due to the compilation of COVID, the Marshall Fire, and transition that has placed the organization in a resource constrained state with limited ability to innovate. The efficiency set aside, overseen by the City Manager or their Designee, will provide some capacity for staff to improve existing processes and systems, with the goal of freeing up capacity to continue improving employee retention, customer experience, and balance service levels.

Strategic Plan Alignment

Strategic Priority: Core Services

Core Services are broad ranging with a focus on maintaining existing infrastructure and assets, including utilities, parks, open space, and sustainable asset management, as well as city communications.

How it aligns:

This directly supports the Core Services priority of council and efficiencies can support equity, inclusiveness, and diversity efforts as well as environmental sustainability. This work supports responsible use of fiscal resources and supports balancing service levels.

Funding

General Fund – There is no existing offsetting revenue, however, staff will seek grant opportunities to support.

	2026	2027	2028	2029	2030	5-Year Total
Special Revenue Funds	-	-	-	-	-	-
General Fund	\$100,000	-	-	-	-	\$100,000
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Total Sources	\$100,000	-	-	-	-	\$100,000

Cost Estimate and Timeline

This is a contingency set aside, to be overseen by the City Manager, to support ongoing efficiencies and process improvements in the organization. Timeline will depend on specifics of the project(s) approved by the City Manager, or their designee, for this work.

Uses	2026	2027	2028	2029	2030	5-Year Total
Prof. Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
Other	\$100,000	-	-	-	-	\$100,000
Total Uses	\$100,000	-	-	-	-	\$100,000

Operating Cost Impact

The intention is to invest in our existing tools and systems to create efficiencies and free up operating capacity to promote employee retention and balance service levels.

Development Impact Fee Update

Description

Hire a consultant to complete a Development Impact Fee study updated. A study is needed to insure our development impact fees are current and ensure developers pay a fee to maintain levels of service from impact-generating development. The study will also support planned new growth resulting from the adoption of the City's Comprehensive Plan update anticipated in 2025.

Justification

This project is a critical follow up to the Comprehensive Plan update and in anticipating of the Redtail Ridge development build out. Land use change and planned City growth will require expansion of some city services and facilities to maintain levels of service. The impact fees will help fund these expansions needed to maintain levels of service. Having a current Development Impact Fee study is also required by LMC Chapter 3.18 and will help to ensure legal compliance with current case law around impact fees.

Strategic Plan Alignment

Strategic Priority: Economic Vitality

Economic Vitality, also known as Economic Prosperity, includes completion of current planning initiatives such as the Comprehensive Plan and Downtown Vision Plans, code updates to continue a business-friendly approach, and traditional economic development focuses such as business attraction and retention.

How it aligns:

The study will support all four Council Priorities by helping support land use code updates meant to promote Housing and Economic Vitality. The fees themselves will support a wide range of Core Services and Safety services as the City's grows.

Funding

General Fund

	2026	2027	2028	2029	2030	5-Year Total
Special Revenue Funds	-	-	-	-	-	-
General Fund	\$80,000	-	-	-	-	\$80,000
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Total Sources	\$80,000	-	-	-	-	\$80,000

Cost Estimate and Timeline

To be completed in 2026. Estimated at a 6-8 month process.

Uses	2026	2027	2028	2029	2030	5-Year Total
Prof. Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
Other	\$80,000	-	-	-	-	\$80,000
Total Uses	\$80,000	-	-	-	-	\$80,000

Operating Cost Impact

None

Potential Special Election

Description

There are currently 2 approved resident-initiated petitions in circulation. The deadline to submit for one petition is 11/11/25 and the deadline for the other is 12/1/25. Since these deadlines are after the 11/4/25 General Election, there is the possibility they may not be returned in time to make the 11/4 ballot. If they are returned after the deadline for the 11/4 ballot, and if Council refers the initiated ordinances to the voters, a special election will be required. It is anticipated that this election will occur in early 2026.

Justification

If the petitions do not make the deadline for the November 4, 2025 General Election, and Council refers the initiated ordinances to the voters, we are required by law to hold a special election.

Strategic Plan Alignment

Strategic Priority: Core Services

Core Services are broad ranging with a focus on maintaining existing infrastructure and assets, including utilities, parks, open space, and sustainable asset management, as well as city communications.

How it aligns:

Elections are a core service that provides residents with a voice in their government.

Funding

The funding for this potential special election will need to come from the general fund. There are no grants associated with this request.

	2026	2027	2028	2029	2030	5-Year Total
Special Revenue Funds	-	-	-	-	-	-
General Fund	\$80,000	-	-	-	-	\$80,000
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Total Sources	\$80,000	-	-	-	-	\$80,000

Cost Estimate and Timeline

Depending on the timing of the approved petitions, and if Council refers the initiated ordinances to the voters of Louisville, I anticipate there may be a special election in Q1 of 2026.

Uses	2026	2027	2028	2029	2030	5-Year Total
Prof. Services	\$80,000	-	-	-	-	\$80,000
Supplies	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Uses	\$80,000	-	-	-	-	\$80,000

Operating Cost Impact

There will be an impact on operating costs in increased staff time and supplies.

Marshall Fire 5-year Commemorative Event & Art Piece

Description

This project, subject to council direction, will involve hiring an artist to design and implement a commemorative art piece for the 5-year mark of the Marshall Fire in Louisville. Additionally, there is intended to be an event in collaboration of Superior and Boulder County.



Justification

This project is important for the recovery and resilience of the Louisville community as it continues to move forward from the 2021 Marshall Fire. By incorporating public art, this project provides a meaningful way to honor the those affected while fostering healing, connection, and reflection, and by celebrating Louisville and the recovery made by this community. This piece is a part of the community's journey toward restoration and resilience.

Strategic Plan Alignment

Strategic Priority:

How it aligns:

Funding

This cost is not currently budgeted and would need to be covered by the general fund.

	2026	2027	2028	2029	2030	5-Year Total
Special Revenue Funds	-	-	-	-	-	-
General Fund	\$35,000	-	-	-	-	\$35,000
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Total Sources	\$35,000	-	-	-	-	\$35,000

Cost Estimate and Timeline

The project would begin in 2026 and is estimated to be implemented in the community by December 2026.

Uses	2026	2027	2028	2029	2030	5-Year Total
Prof. Services	\$30,000	-	-	-	-	\$30,000
Supplies	-	-	-	-	-	-
Contingency	\$5,000	-	-	-	-	\$5,000
Other	-	-	-	-	-	-
Total Uses	\$35,000	-	-	-	-	\$35,000

Operating Cost Impact

This is a one-time cost.



Utility Billing & Tax Collection and Administration Software Upgrade

Description

Staff is seeking funding to replace the existing Utility Billing & Tax collection and administration software.

Project Justification

Utility Billing & effective Tax Collection and Administration is a Core Service. It is a commonly accepted best practice to regularly review existing processes and softwares for security requirements and operational efficiencies.

Strategic Plan Alignment

Strategic Priority: Core Services

Core Services are broad ranging with a focus on maintaining existing infrastructure and assets, including utilities, parks, open space, and sustainable asset management, as well as city communications.

How it aligns:

Utility Billing & effective Tax Collection and Administration is a Core Service.

Project Funding

Utility Billing = Utility Funds / Sales tax = Capital fund

	2026	2027	2028	2029	2030	5-Year Total
Special Revenue Funds	-	-	-	-	-	-
Capital Fund	\$500,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,300,000
Enterprise Funds	\$500,000	\$100,000	\$100,000	\$100,000	\$100,000	\$900,000
Internal Service Funds	-	-	-	-	-	-
Total Sources	\$1,000,000	\$300,000	\$300,000	\$300,000	\$300,000	\$2,200,000

Project Cost Estimate and Timeline

Q2 2026 through Q3 2026, as the Spring/Summer timeline is congruent with staff implementation availability.

Uses	2026	2027	2028	2029	2030	5-Year Total
Design	-	-	-	-	-	-
Prof. Services	\$1,000,000	\$300,000	\$300,000	\$300,000	\$300,000	\$2,200,000
Acquisition	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
Total Uses	\$1,000,000	\$300,000	\$300,000	\$300,000	\$300,000	\$2,200,000

Operating Cost Impact

The anticipated cost of the upgrade will exceed current software costs.

Police Vehicle Supplemental Request



Description

The police department is currently budgeted to purchase and outfit 3 police patrol vehicles in 2026 to try and update a significantly aging fleet. The department would like to purchase 5 patrol (ICE) vehicles and 1 EV to continue supporting the electrification of the fleet, while balancing response capabilities through this supplemental request.

Project Justification

This project seeks to address the agency's critical need to provide basic community patrol and police response capabilities. The police vehicle fleet currently consists of about 38 vehicles, 20 of which have already exceeded their service life. Patrol vehicles have much higher usage than other vehicles and the City's fleet replacement guidelines recommend replacement of patrol vehicles every 4 years while other vehicles are recommended for replacement every 12 years before they exceed their usable lifespan and the cost of ownership surpasses value. Over the next several years all vehicles in the fleet are subject to rotation and replacement. This plan seeks to create a better strategy to address the need for reliable police patrol vehicles. The plan also allows the department to continue to support the City's sustainability efforts to electrify its fleet.

Strategic Plan Alignment

Strategic Priority: Core Services

Core Services are broad ranging with a focus on maintaining existing infrastructure and assets, including utilities, parks, open space, and sustainable asset management, as well as city communications.

How it aligns:

This project closely aligns with the police department providing core services and response to public safety events, routine patrols, and calls for services. It also support the sustainability initiative through the furthering of electrification of our fleet. The department currently has 2 electric vehicles, and if approved, would increase that number to 3.

Project Funding

This will be a requested increase to the CIP presented for the 2025-2026 budget and will cover the purchase and outfitting of 5 police patrol vehicle's and 1 administrative services vehicle for the department's fleet in 2026.

	2026	2027	2028	2029	2030	5-Year Total
Special Revenue Funds	-	-	-	-	-	-
Capital Fund	\$232,000	-	-	-	-	\$232,000
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Total Sources	\$232,000	-	-	-	-	\$232,000

Project Cost Estimate and Timeline

Acquisition of the vehicles will occur in Q1 or Q2 of 2026 and the outfitting of the patrol vehicles will occur by Q4 2026.

Uses	2026	2027	2028	2029	2030	5-Year Total
Design	-	-	-	-	-	-
Prof. Services	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Equipment	\$232,000	-	-	-	-	\$232,000
Contingency	-	-	-	-	-	-
Total Uses	\$232,000	-	-	-	-	\$232,000

Operating Cost Impact

The operating costs will include the need for potential vehicle maintenance or repairs, as well as the cost for electrical charging and fuel.

Shared Vehicle for Comm Dev

Description

Pool Vehicle for Inspections. Potential New Positions of Sustainability Planner/Specialist, WUI/Fire Hardening Program Manager. Also to support Building Official and Planning Staff, who do not have access to vehicle for inspections. Chevy Blazer EV or similar.



Project Justification

The City is anticipating hiring a Sustainability Specialist/Planner II or similar term limited position with DRCOG Energy Code Jurisdictional Support grant money (\$600,000). Community Development has also put in a request for a staff member to help oversee the fire hardening code and WUI code implementation that is anticipated to be adopted later this year. These are two new positions that would need to conduct field inspections. In addition, the Building Official does not have a City vehicle and submits for mileage for his personal vehicle. Planning staff also conduct field inspections periodically and do not have a vehicle. This request provides a shared vehicle for these positions.

Strategic Plan Alignment

Strategic Priority: Core Services

Core Services are broad ranging with a focus on maintaining existing infrastructure and assets, including utilities, parks, open space, and sustainable asset management, as well as city communications.

How it aligns:

Provides needed vehicle for building and zoning inspections.

Project Funding

Capital Fund

	2026	2027	2028	2029	2030	5-Year Total
Special Revenue Funds	-	-	-	-	-	-
Capital Fund	\$55,000	-	-	-	-	\$55,000
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Total Sources	\$55,000	-	-	-	-	\$55,000

Project Cost Estimate and Timeline

Purchase in 2026

Uses	2026	2027	2028	2029	2030	5-Year Total
Design	-	-	-	-	-	-
Prof. Services	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Equipment	\$55,000	-	-	-	-	\$55,000
Contingency	-	-	-	-	-	-
Total Uses	\$55,000	-	-	-	-	\$55,000

Operating Cost Impact

Increase in Vehicle Maintenance. Request to add \$1,500 to Building Safety for anticipated additional costs per operations recommendation.



Public Copier Replacement

Description

The project would be to replace the existing copier/printer in the library for the public with a new one. The current copier is old and vendors who have worked on it have commented on its age and how difficult it is to fix. It is time to get updated technology to make sure this important resource for the community continues to work.

Project Justification

Copying and printing services are used every day at the library. It's an incredibly important part of our daily services for many patrons. From printing resumes to copying important documents needed for legal purposes, access to inexpensive printing is essential for the community. If the copier were to break and we were without it for several weeks while creating a budget amendment and then waiting for shipping/installation, this would be a hardship for many community members. In 2024, patrons printed 56,699 pages, which was a 45% increase from the 38,905 pages printed in 2023. Being proactive and replacing it now, while it is old and having problems but is still working, will allow the public to have uninterrupted access to an important community good. Staff will also evaluate the option to move to a lease model for this equipment.

Strategic Plan Alignment

Strategic Priority: Core Services

Core Services are broad ranging with a focus on maintaining existing infrastructure and assets, including utilities, parks, open space, and sustainable asset management, as well as city communications.

How it aligns:

Access to printing is an EDI issue, as many people can't afford printing equipment at home. The library offers affordable copying and printing for everyone. Getting a new copier should also be more energy efficient, which will make it a more environmentally sustainable option.

Project Funding

This project will be funded through the capital fund with no expected grants.

	2026	2027	2028	2029	2030	5-Year Total
Special Revenue Funds	-	-	-	-	-	-
Capital Fund	\$20,000	-	-	-	-	\$20,000
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Total Sources	\$20,000	-	-	-	-	\$20,000

Project Cost Estimate and Timeline

This is to replace the existing public copier and printer in the library. The project would be expected to be completed completely in 2026, as early as possible as the existing copier is outdated and having maintenance issues.

Uses	2026	2027	2028	2029	2030	5-Year Total
Design	-	-	-	-	-	-
Prof. Services	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Equipment	\$20,000	-	-	-	-	\$20,000
Contingency	-	-	-	-	-	-
Total Uses	\$20,000	-	-	-	-	\$20,000

Operating Cost Impact

There will be no impact on operating costs, as this is replacement of an existing machine.

Owl Park Fence Replacement

Description

The project will first survey the western property line to ensure the boundary of City property is clearly marked. The existing wooden split rail fence along the western property line will be removed and a new wood fence will be installed in it's place that is stronger and more aesthetic.

Project Justification

The property line is unable to be field located by Staff, so a professional survey is required to ensure the new fence is built on City property. The existing fence is in poor condition due to old age and portions were burned by the Marshall Fire. It's overdue for replacement.

Strategic Plan Alignment

Strategic Priority: Core Services

Core Services are broad ranging with a focus on maintaining existing infrastructure and assets, including utilities, parks, open space, and sustainable asset management, as well as city communications.

How it aligns:

Fence replacement aligns with the maintenance of existing park assets as part of the Core Services priority.

Project Funding

Funding is requested as either a one-time supplement to the Park's fund or via addition to the 2026 Capital Projects Fund.

	2026	2027	2028	2029	2030	5-Year Total
Special Revenue Funds	-	-	-	-	-	-
Capital Fund	\$18,700	-	-	-	-	\$18,700
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Total Sources	\$18,700	-	-	-	-	\$18,700

Project Cost Estimate and Timeline

In 2026 the western property line of Owl Park will be staked by a professional surveyor and the existing fence on the west side of Owl Park will be removed and replaced by a licensed contractor.

Uses	2026	2027	2028	2029	2030	5-Year Total
Design	-	-	-	-	-	-
Prof. Services	\$3,500	-	-	-	-	\$3,500
Acquisition	-	-	-	-	-	-
Construction	\$15,200	-	-	-	-	\$15,200
Equipment	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
Total Uses	\$18,700	-	-	-	-	\$18,700

Operating Cost Impact

There will be no impacts to operating costs.

Attachment 3 - Summary of Pending Expansion Requests

Reference #	Request Description	Requesting Department	2026 Cost	2027-2030 Cost	One Time / Operational	Fund (Primary)	CMO Recommendation
	Marshall Fire Bldg. Permit Potential Rebate	Council	\$0.9M-\$1.7M		One Time	General	TBD
1	Strategic Planning, Core Services, Service Level Alignment	CMO	150,000	-	One Time	General	TBD
2	Potential Polling and Engagement	CMO	25,000	-	One Time	General	TBD
	Holiday Lighting Expansion	PROS	20,000	80,000	On Going	General	TBD
3	4th of July and 250/150 Commemoration	Cultural Services	10,000	-	One Time	General	TBD
4	Council Sponsored Events Fund	CMO	10,000	-	One Time	General	TBD
	TOTAL		\$1,115,000 – 1,915,000	\$80,000			

Strategic Planning, Core Services, Service Level Alignment

Description

This project, depending on final scope, is intended to set an overarching strategy and a framework for council, the community, and staff in how to align resources to service levels. This will support council and staff in making intentional and strategic service level decisions to best serve our community in an environment where more is not always possible.

Justification

Louisville has had many challenging years due to the compilation of COVID, the Marshall Fire, and transition that has placed the organization in a resource constrained state. If directed by council, this would create an overarching vision and a framework that could be used in future decision making, set the council and organization up for success, and a path to best serving the needs of our community within the resources available. Attempting to continue to do more with less is unsustainable and will exacerbate existing issues, such as employee turnover, negatively impacting the City of Louisville and the experience of our resident, business, and other community stakeholders.

Strategic Plan Alignment

Strategic Priority: Core Services

Core Services are broad ranging with a focus on maintaining existing infrastructure and assets, including utilities, parks, open space, and sustainable asset management, as well as city communications.

How it aligns:

This directly supports the Core Services priority of council and efficiencies can support equity, inclusiveness, and diversity efforts as well as environmental sustainability. This work supports responsible use of fiscal resources and supports balancing service levels.

Funding

General Fund – There is no existing offsetting revenue.

	2026	2027	2028	2029	2030	5-Year Total
Special Revenue Funds	-	-	-	-	-	-
General Fund	\$150,000	-	-	-	-	\$150,000
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Total Sources	\$150,000	-	-	-	-	\$150,000

Cost Estimate and Timeline

Depending on council direction and scope, this work could begin as early as Q1 and is likely to take 6-9 months.

Uses	2026	2027	2028	2029	2030	5-Year Total
Prof. Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Contingency	\$150,000	-	-	-	-	\$150,000
Other	-	-	-	-	-	-
Total Uses	\$150,000	-	-	-	-	\$150,000

Operating Cost Impact

This project will require staff support, as well as council support, and is intended to provide a path to aligning resource allocation and service levels, which should have a net positive impact on operating costs.

Potential Polling and Engagement



Description

This is a potential request for polling and/or targeted engagement tools should council direct staff to pursue them. Polling could be used to determine support for potential ballot initiatives and engagement tools could build awareness and community participation around topics such as the budget.

Justification

Louisville has had many challenging years due to the compilation of COVID, the Marshall Fire, and transition that has placed the organization in a resource constrained state. If directed by council, this would allow dedicated engagement around city resources and/or polling to test the viability of potential ballot questions.

Strategic Plan Alignment

Strategic Priority: Core Services

Core Services are broad ranging with a focus on maintaining existing infrastructure and assets, including utilities, parks, open space, and sustainable asset management, as well as city communications.

How it aligns:

This directly supports the Core Services priority of council and efficiencies can support equity, inclusiveness, and diversity efforts as well as environmental sustainability. This work supports responsible use of fiscal resources and supports balancing service levels.

Funding

General Fund - There is no existing offsetting revenue.

	2026	2027	2028	2029	2030	5-Year Total
Special Revenue Funds	-	-	-	-	-	-
General Fund	\$25,000	-	-	-	-	\$25,000
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Total Sources	\$25,000	-	-	-	-	\$25,000

Cost Estimate and Timeline

Depending on council direction, this work could be done in Q1 and Q2.

Uses	2026	2027	2028	2029	2030	5-Year Total
Prof. Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
Other	\$25,000	-	-	-	-	\$25,000
Total Uses	\$25,000	-	-	-	-	\$25,000

Operating Cost Impact

Polling would be a one time effort involving staff support to manage the consultant and a tool would require set up, maintenance and processing of engagement, and potential re-assessments as priorities shifted. If prioritized, staff would adjust their work to accommodate.



Increase budget for 4th of July and 250/150 Commemoration

Description

This would allow Cultural Services to create an enhanced 4th of July celebration, as well as many events to commemorate the 250/150 anniversary in 2026. Some other commemorative events we are planning are additions to the Labor Day parade, performances, talks, community events, exhibits, and public art.

Justification

The 150/250 Commemoration is a once in a lifetime opportunity to celebrate the history of the country and our state. Enhancing some of the city's biggest events like 4th of July and the Labor Day Parade bring in people and revenue to businesses in the city. Offering other events throughout the year also allows city residents to connect to the history of their city and celebrate who we are today. Cultural Services wants 2026 to be a year to commemorate the history of Louisville, the state, and our country. Providing big and small events enhances the quality of life for residents, brings in people from out of town, connects Louisville to regional and statewide commemorations, fosters community engagement, and contributes to the city's small-town feel.

Strategic Plan Alignment

Strategic Priority: Economic Vitality

Economic Vitality, also known as Economic Prosperity, includes completion of current planning initiatives such as the Comprehensive Plan and Downtown Vision Plans, code updates to continue a business-friendly approach, and traditional economic development focuses such as business attraction and retention.

How it aligns:

Cultural Services is using the EDI lens when planning all of the events for the 250/150 and focusing on telling stories that haven't always been told in the history of the country and our state. Additionally, the Arts & Events division is looking at ways to make events more sustainable, including zero waste events.

Funding

This project will be funded through the general fund with no expected grants.

	2026	2027	2028	2029	2030	5-Year Total
Special Revenue Funds	-	-	-	-	-	-
General Fund	\$10,000	-	-	-	-	\$10,000
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Total Sources	\$10,000	-	-	-	-	\$10,000

Cost Estimate and Timeline

This would be to fund an enhanced 4th of July celebration in 2026, as well as activities throughout the year (including the Labor Day Parade) to commemorate the 250th anniversary of American Independence and the 150th anniversary of Colorado's Statehood (the "Sesquicentennial").

Uses	2026	2027	2028	2029	2030	5-Year Total
Prof. Services	\$10,000	-	-	-	-	\$10,000
Supplies	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Uses	\$10,000	-	-	-	-	\$10,000

Operating Cost Impact

\$10K impact to City Events budget to enhance the 4th of July celebration in light of the 250th anniversary of America and to add events throughout the year to commemorate both the 250th anniversary and the 150th anniversary of Colorado's Statehood.

Council Sponsorship Fund

Description

The proposal is for a twice a year opportunity for applications for sponsorship for community events, programs, etc.

Justification

Awards would be at the discretion from council and can provide support for community amenities the city would otherwise not be able to provide.

Strategic Plan Alignment

Strategic Priority: Core Services

Core Services are broad ranging with a focus on maintaining existing infrastructure and assets, including utilities, parks, open space, and sustainable asset management, as well as city communications.

How it aligns:

This directly supports the Core Services priority of council and efficiencies can support equity, inclusion, and diversity efforts as well as environmental sustainability. This work supports responsible use of fiscal resources and supports balancing service levels.

Funding

General Fund - There is no existing offsetting revenue.

	2026	2027	2028	2029	2030	5-Year Total
Special Revenue Funds	-	-	-	-	-	-
General Fund	\$10,000	-	-	-	-	\$10,000
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Total Sources	\$10,000	-	-	-	-	\$10,000

Cost Estimate and Timeline

Depending on council direction, this would be done twice a year.

Uses	2026	2027	2028	2029	2030	5-Year Total
Prof. Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
Other	\$10,000	-	-	-	-	\$10,000
Total Uses	\$10,000	-	-	-	-	\$10,000

Operating Cost Impact

Poling would be a one time effort involving staff support to manage the application, evaluation, and awarded process.

Attachment 4 - Summary of Service Level Reductions

Reference #	Description	Department	Savings	One Time / On Going	Fund	CMO Rec. to Restore
1	Reduce Climate Action Plan by \$100,000 (Previously \$200K)	CMO	\$100,000	One Time	General	No
2	Eliminate Junior Finance Associate Intern Program	Finance	19,574	On Going	General	No
3	Professional Services Reduction	Parks	18,000	On Going	Parks	No
Total			\$137,574			

**FY 2026 Supplemental Budget
Service Level Reduction Form**

Department: CMO

Submitted by: Hannah Miller

Date: 5/19/2025

Reduction Title: Climate Action Plan (CAP) Budget Reduction

Department Restoration Priority: High - 5

Total Reduction Amount	FTE Impact	Cost to Restore	G/L Account
\$100,000	-	\$100,000	101446-540910

Summary of Reduction

This project was initially approved in the 2026 budget at an allocation of \$200,000 and the reduction reflects a strategic shift in approach to better align with the current environment. As staff began research to prepare for the CAP project the impacts of the federal environment, including constraints around potential future funding, have prompted a shift in organizations away from CAPs and toward work plans. This approach will intentionally streamline the project's scope, allowing better alignment with the evolving federal landscape, with the goal of reducing costs while creating a plan that is more adaptable, flexible, and better positioned for future funding opportunities.

Please note that this is an operational request, not a capital request. Additionally, this adjustment could not have been anticipated given the timing of the federal election. Finally, this new type of Plan represents an emerging and innovative solution to address the current challenges and pressures.

Summary of Impacts

The 2020 Sustainability Action Plan (SAP) is now five years old and needs an update to remain relevant, effective, and actionable. Keeping this planning current is essential to ensure continued meaningful progress toward Louisville's sustainability and climate goals.

In 2024, staff set out to transition the SAP into a Climate Action Plan (CAP) to better align with industry trends and best practices. At that time, staff requested a \$200,000 budget to support this effort.

However, after the budget was submitted in April and following the federal election in November, it became clear that staff needed to rethink the approach. To better understand the shifting landscape, staff reached out to industry leaders and connected with peers in Bellingham, Washington. Their experiences provided valuable insights into emerging trends in climate action planning.

In addition to these conversations, staff listened closely to feedback from the Louisville Sustainability Advisory Board (LSAB) and members of our community. Together, these insights have led staff to consider a more focused and adaptable path forward. Rather than developing a traditional five-year plan, staff are recommending a Sustainability Work Plan with a shorter two-year timeline. This approach will better align with the City's budgeting process, establish strong data baselines, model emissions, and identify the top five highest-impact emissions reduction strategies. It also provides an opportunity to pursue potential funding sources to support implementation.

The goal is to create a plan that is flexible, responsive, and practical. Staff want to focus on achievable, high-impact actions in the near term. Staff also plan to use the available resources to gather meaningful community feedback to ensure the plan reflects what matters most to Louisville residents.

In summary, this initiative represents a thoughtful and proactive response to changing conditions. It is designed to keep Louisville moving forward on sustainability while remaining adaptable and aligned with community priorities.

There are no impacts to KPIs with this reduction.

**FY 2026 Supplemental Budget
Service Level Reduction Form**

Department: Finance

Submitted by: Ryder Bailey

Date: 5/28/25

Reduction Title: Eliminate Junior Finance Associate Intern Program

Department Restoration Priority: Medium - 3

Total Reduction Amount	FTE Impact	Cost to Restore	G/L Account
\$19,574	0.5	\$19,574	101201-511100

Summary of Reduction

The discontinuation of the Junior Finance Associate Intern Program.

Summary of Impacts

Eliminating the Junior Finance Associate Intern Program would lead to decreased front desk coverage and a reduction in capacity for finance special projects, process improvement, and procedural enhancements.

Department Comments

This program was initiated in 2023 and proved to be immediately successful, resulting in the full-time hiring of a former intern. However, it is determined that this would be the least impactful reduction for the Finance Department.

**FY 2026 Supplemental Budget
Service Level Reduction Form**

Department: PROS

Submitted by: Adam Blackmore, Director

Date: 06/20/25

Reduction Title: Professional Services Other—Fund 211 (Parks)

Department Restoration Priority: High - 5

Total Reduction Amount	FTE Impact	Cost to Restore	G/L Account
\$18,000	TBD	\$18,000	211751-540900

Summary of Reduction

The reduction is necessary to balance the revenue shortfall in the Parks fund projected for 2026.

Summary of Impacts

Exact impacts are TBD as this account is used for a variety of planned and unplanned professional services in all areas of parks including forestry, horticulture, general maintenance, non-capital projects or service enhancement requests, or supplemental streetscape assistance.

Department Comments

Reduction amount determined in collaboration with Finance and the dollar amount(s) listed in the June 11th Finance Committee Packet/Presentation

Memorandum

To: Louisville City Council Members

From: Louisville Sustainability Advisory Board

Date: May 8, 2025

**Re: Louisville Sustainability Advisory Board Budget
Recommendations Memo**

Dear Council Members,

First, we want to thank the City Council for taking the time to meet with members of the Louisville Sustainability Advisory Board (LSAB) earlier this year. We found the discussion to be very helpful and appreciated the opportunity to engage directly with you. The joint meeting was an extremely insightful opportunity to better understand the city's evolving priorities and vision for the future. We especially valued the thoughtful dialogue and hearing from multiple Council Members about the increasing need for enhanced climate communications as a key component of our collective sustainability efforts.

Budget Recommendations to Support Climate Communications and Engagement

In response to this identified need, we would like to recommend four targeted budget items for the upcoming fiscal year. These recommendations aim to close the climate communications gap and engage the community more effectively, while also supporting the city's ongoing sustainability initiatives:

1. Sustainability Specialist – \$100,000

- Allocate funding for a full-time Sustainability Specialist. This role would be dedicated to improving public outreach around climate issues, strengthening community engagement, and supporting city staff with storytelling efforts that highlight Louisville's already established leadership in sustainability.

2. Sustainability Events Budget – \$10,000

- Provide additional event funding to support the continuation of Ecotoberfest or a similar city-wide community sustainability event. This funding would supplement the current events budget and fill a key gap, ensuring that these valuable community events can continue. Furthermore, it would enable the city to expand participation, foster deeper community involvement, and highlight Louisville's ongoing commitment to environmental stewardship and sustainability.

3. Community Outreach and Communications – \$10,000

- Provide additional funding to the existing communications budget to further elevate the sustainability work already being done in Louisville. This funding would supplement the current communications budget and support campaigns, materials, and outreach activities that broaden community awareness and participation.

4. Sustainable Neighborhoods Network – \$10,000

- Invest in the Sustainable Neighborhoods Program to leverage an already established and trusted network. This funding would be used to jump start Louisville's participation in the program and utilize the program's already existing infrastructure around climate communications and resident engagement at the neighborhood level.

Together, these budget items represent a strategic and cost-effective approach to deepen public engagement, promote sustainable practices, and ensure Louisville's climate goals are shared and supported throughout the community.

Support for Transitioning from a Climate Action Plan to a Sustainability Work Plan

In addition to these items, the Louisville Sustainability Advisory Board would also like to express its support for the city's transition from the Climate Action Plan to a more dynamic and responsive Sustainability Work Plan model. We believe this shift will allow Louisville to remain nimble in addressing urgent and emerging climate change priorities, while also empowering the city to gather and act upon more localized and relevant emissions and vulnerability data. This approach will better position Louisville to craft personalized, data-driven strategies that reflect the community's unique climate challenges and opportunities.

Support for Rebranding the Commercial Sustainability Grant Program

We also support the rebranding and restructuring of the Commercial Sustainability Grant Program. We recommend adopting the new grant structure that includes five \$1,000 mini-grants, three \$5,000 standard grants, and one or two \$10,000 special grants, depending on available funding. We believe this structure will expand access and impact by allowing businesses of varying sizes and scopes to pursue sustainability improvements tailored to their needs. Additionally, this revised structure will make the program less administratively intensive for city staff, while enabling businesses to secure grant amounts that are more closely aligned with the scale of their projects and the level of funding needed to address their specific needs effectively.

We want to express our sincere thanks for your time and attention in reviewing our recommendations. We deeply appreciate the City Council's continued leadership and commitment to sustainability. Your support plays a vital role in advancing meaningful climate action in Louisville, and we look forward to continuing our collaboration in the months ahead to build a more resilient and sustainable future for our community.

Sincerely,



Louisville Sustainability Advisory Board

Memorandum

To: Louisville City Council
From: Recreation Advisory Board
Date: May 1, 2025
Re: 2026 Budget Requests

The Recreation Advisory Board respectfully request that funding be considered in the 2026 Budget cycle. As part of our ongoing efforts to maintain and enhance all of our outdoor amenities, we are requesting targeted budget allocations to support critical improvements and expand recreational opportunities for our growing community. There has been much collaboration and work done to establish this input to give to city council and the board appreciates this opportunity to provide input. The RAB board met to discuss these budget recommendations with individual board members providing input. Continued investment is needed to maintain existing facilities, expand recreational opportunities, and ensure our amenities remain safe, accessible, and welcoming for all residents.

Outdoor Recreation Budget Request Summary

Project/Program	Description	Estimated Cost	Priority
Centennial Park Tennis Courts	Add two additional tennis courts	\$1,500,000	High
Clubhouse Pre Design/Schematic Design	Begin the process of assessing the site, budget and determine the feasibility of this project	\$320,000	High
Puck & Stick Court	Identify a location for a new hockey court with dasher boards and a net	\$200,000	High
Soccer/Multi-Purpose Fields	Support Master Planning to identify land and allocation for the purpose of soccer and multi-use fields	\$7,000,000	Medium – Longer Term

Total Budget Requests \$10,020,000

MEMORANDUM

To: City Council
Diana Langley, City Manager
Adam Blackmore, Parks Recreation, and Open Space Director

From: Open Space Advisory Board

Date: May, 19 2025

Re: Open Space 2026 Budget Amendment

The Open Space Advisory Board is writing in support of the Open Space Division's staff request for essential additional staff to manage an ever-increasing workload for maintaining and restoring our open space properties.

Operational Budget Amendments

The Open Space Division is requesting two new full-time staffing positions:

- Natural Resource Specialist 1 and a
- PROS Department Project Manager

OSAB strongly recommends filling both positions as soon as possible. Essential management and restoration projects have been long delayed on our open space properties given a staff shortage. Project management for the entire department has been undertaken by Bryon Weber, but the demands on his time are far greater than one person can handle, especially with the requirements of large developments like Redtail Ridge and the installation of new playground equipment in our parks. A second project manager working under him would free Bryon's time for the more complex CIPs and ensure that project management is handled by professionals with the necessary knowledge, rather than ad hoc by less experienced staff.

Longer-term Needs Not in the Six-Year Plan

- A volunteer and education coordinator, especially able to work on weekends, when most citizens are available for programs and projects. This would enhance our public outreach and communication and free up existing staff to concentrate on their primary responsibilities.
- A mobile education trailer for placement on a rotating series of open-space properties, comparable to the Shack, Lafayette's Waneka Lake education and interpretation center.
- The purchase of water rights to improve the environmental health of Coal Creek and Hecla Lake.

Memorandum

To: City Council
From: Parks and Public Landscape Advisory Board
Date: 07/02/2025
Re: Recommendation to prioritize support of Parks operational budget

PPLAB requests that Council prioritize support for the Parks Operation budget for 2026 at current the budget and service levels, in light of the projected budget shortfall.