City of Louisville
COLORADO • SINCE 1878

CITY COUNCIL COMMUNICATION
AGENDA ITEM 8D

SUBJECT: DISCUSSION / DIRECTION – CITY MANAGER'S PROPOSED 2026 OPERATING AND CAPITAL BUDGET, 2025-2030 CAPITAL IMPROVEMENT PLAN AND 2025-2030 LONG-TERM FINANCIAL PLAN – PUBLIC HEARING (advertised *Boulder Daily Camera* 10/12/25)

DATE: OCTOBER 21, 2025

PREPARED BY: RYDER BAILEY, CPA, FINANCE DIRECTOR
MAHYAR MANSURABADI, FINANCIAL ANALYST

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

SUMMARY:

The item presents the Budget Public Hearing and City Manager's Proposed 2026 Budget.

There have been no changes or modifications to the previously presented City Manager Recommended Budget, which was presented to City Council on September 2, 2025.

The 2026 Budget is supplemental to the 2025-2026 Biennial Budget. Please refer to the 2025-2026 Biennial Budget Document, adopted by City Council on November 4, 2024 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 the City's residents and stakeholders, aligning resources with the City's policies, goals, mission, and vision.

Significant work by Staff, the Finance Committee, and City Council has led to a Structurally Balanced 2026 Budget for all City funds under consideration.

This budget, as presented, reflects our commitment to responsible fiscal management while balancing the needs of our community. Like many Cities across Colorado, we face a constrained financial environment where the growing costs of services are outpacing revenue growth. From flattening revenues from sales and use taxes, our largest revenue source, to a reduction of the local tax share of Colorado's Marijuana Tax. Rising costs of our personnel, materials, and services, especially in critical areas like public safety and parks maintenance.

This budget proactively addresses those risks, embracing restraint in ongoing expenditure while advancing strategic, one-time investments to secure our future. This budget adopts a conservative approach with its revenue projections and limited new spending to ensure long-term stability. We've focused on allocating existing resources in alignment with core services and our priorities. These include maintaining critical infrastructure, supporting economic vitality, advancing equity and inclusion, promoting sustainability, and expanding housing opportunities.

While difficult choices were required, this budget positions the City to meet both immediate needs and future challenges without compromising our financial resiliency.
This budget, as presented, contains:

Market Adjustments for our Police
Competitive salary increases for police officers to align with regional market standards, ensuring the City can attract and retain qualified personnel while maintaining high-quality public safety services. Due to current hiring and retention concerns, Council approved the market adjustments on September 16, 2025, with implementation beginning September 20, 2025.

Joining the Boulder Office of Disaster Management (ODM)
Collaboration and coordination between the City and Boulder County Office of Disaster Management (ODM) to improve preparedness for future potential disasters.

Significant Investments in Information Technology and Process Improvement
Enhancing public services by automating workflows, supporting ongoing efficiencies and process improvements in the organization, and providing improved cybersecurity.

Marshall Fire Building Permit Set Aside Established
City Council established $1.7M in assistance to support the hundreds of underinsured Louisville residents and families negatively impacted by the Marshall Fire.

Significant Investment in Infrastructure
South Street Underpass and the "Front and Center" project, which is Phase 1 of the Downtown Vision Project, will enhance the community's experience and economic activity in the city.

These commitments address our city's most critical areas of focus for our community, while maintaining sufficient reserves for unforeseen emergencies.

BUDGET DEVELOPMENT TIMELINE, DATES, AND PREVIOUS DISCUSSIONS:

Previously held Budget public meetings were held on the following dates:

- Monday, November 4th, 2024 – City Council Adoption of the Biennial 2025 / 2026 Budget – Link to Materials
- Tuesday, July 1st, 2025 – Finance Committee Special Meeting – 2026 Supplemental Budget Retreat Preview – Link to Materials
- Tuesday, July 23rd, 2025 – City Council Annual Budget Retreat– Link to Materials
- Thursday, August 21st, 2025 – Finance Committee - Update on the status of the 2026 Budget Development and Recap of the Budget Retreat– Link to Materials
- Tuesday, September 2nd – (Council Meeting) – City Manager's Recommended Budget Presentation – Link to Materials

The Final 2026 Budget public meeting will be held on the following date:

- Monday, November 3rd – (Council Meeting) – 2026 Supplemental Budget & Mill Levy Adoption

ANALYSIS:

City Staff have conducted extensive work and analysis in preparing the structurally balanced City Manager's Proposed 2026 Supplemental Budget for your consideration.

2025 COUNCIL WORK PLAN:

Core Services - Formulating 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 the City's residents and stakeholders, aligning resources with the City's policies, goals, mission, and vision.

FISCAL IMPACT:

Budgeted?: **Not Applicable**

ALTERNATIVE(S):
N/A.

RECOMMENDATION

Based on public comments and City Council direction during the budget hearing, the City Manager and staff will finalize the budget for adoption by City Council at the November 3, 2025, City Council meeting.

ATTACHMENTS:

1. PowerPoint Presentation
2. Draft Budget Book

Photo Courtesy: Jen Burlew

City Manager's Proposed 2026 Operating and Capital Budget – Public Hearing

Presented to: City Council

October 21st, 2025

Diana Langley, City Manager

Samma Fox, Deputy City Manager

Ryder Bailey, CPA, Finance Director

Mahyar Mansurabadi, Financial Analyst

City of Louisville

City Manager's Proposed 2026 Budget

- Today's brief presentation is the result of the significant work to date in developing the 2026 Supplemental Operating and Capital Budget.
- The 2026 Proposed Budget is **Structurally Balanced**.
- There have been **no changes** since the September 2nd City Manager's Recommended Budget presentation.

2026 Budget Highlights

- Market Pay Adjustments for the Police Department
- Joining the Boulder County Office of Disaster Management (ODM)
- Significant Investments in Technology, Security, and Process Improvement
- Marshall Fire Building Permit Rebate Set Aside
- Community Events *(150th/250th Celebration, Marshall Fire 5 Year, Council Sponsor Event Fund, and expanded Holiday Lighting)*
- **Structurally Balanced 2026 Budget**

City of Louisville

Budget Calendar, Timeline, & Prior Discussions

- Monday, November 4th, 2024 – City's 2025/2026 Biennial Budget Adopted
- Tuesday, July 1st – Finance Committee Special Meeting – 2026 Budget
- Wednesday, July 23rd – City Council Annual Budget Retreat
- August 21st – Finance Committee Budget Update and Retreat Recap
- Tuesday, Sept 2nd – City Manager's Recommended Budget Presentation
- **Tuesday, Oct 21st – City Manager's Proposed Budget Presentation / Budget Public Hearing**
- Monday, November 3rd – 2026 Budget and Mill Levy Adoption

Changes made since the City Manager's Recommended Budget

None

City of Louisville

Budget Next Steps

- 2026 Budget Adoption and Mill Levy Certification will be held on Monday, November 3rd.

City of Louisville

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2025–26 Biennial Operating & Capital Budget

2026 SUPPLEMENTAL BUDGET REPORT

City of Louisville
COLORADO ▪ SINCE 1878

November 3, 2025

Mayor Leh and City Council,

I am pleased to present the 2026 Supplemental Operating & Capital Budget, the updated 2025-2030 Capital Improvements Plan (CIP), and the updated 2025-2030 Long-Term Financial Plan. These documents reflect our commitment to responsible fiscal management while addressing the needs of our community. Like many Cities across Colorado, we face a constrained financial environment where the growing costs of services are outpacing revenue growth. The ability to maintain our services comes with challenges.

Flattening revenues from sales and use taxes, our largest revenue source, to a reduction of the local tax share of Colorado's Marijuana Tax.

Rising costs of personnel, materials, and services, especially in critical areas like public safety and parks maintenance.

This budget proactively addresses those risks, embracing restraint in ongoing expenditures while advancing strategic, one-time investments to secure our future. This budget adopts a conservative approach with its revenue projections and limited new spending to ensure long-term stability. We've focused on allocating existing resources in alignment with core services and our priorities. These include maintaining critical infrastructure, supporting economic vitality, advancing equity and inclusion, promoting sustainability, and expanding housing opportunities.

While difficult choices were required, this budget positions the City to meet both immediate needs and future challenges without compromising our financial resiliency.

This budget, as presented, contains:

Market Adjustments for our Police – Core Service & Safety Preparedness
Competitive salary increases for police officers to align with regional market standards, ensuring the city can attract and retain qualified personnel while maintaining high-quality public safety services

Joining Boulder ODM – Safety Preparedness
Collaboration and coordination between the City and Boulder County Office of Disaster Management (ODM) to improve preparedness for future potential disasters.

Significant Investment in Information Technology and Process Improvement – Core Service
Enhancing public services by automating workflows, supporting ongoing efficiencies and process improvements in the organization, and providing improved cybersecurity.

Significant Investment in Infrastructure – Economic Vitality
South Street Underpass and the "Front and Center" project, which is Phase 1 of the Downtown Vision Project, will enhance the community's experience and economic activity in the city.

These commitments are in response to our city's most critical areas of focus for our community, while maintaining sufficient reserves for unforeseen emergencies.

Awards

The City has received the Government Finance Officers Association of the United States and Canada (GFOA) award for Distinguished Budget Presentation for the 2025-2026 biennial budget. In order to receive this award a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication medium. The award received is valid for one biennium; therefore, the Supplemental Budget document will not be submitted for the award.

Acknowledgements

I want to thank the residents who contributed ideas, commented on and helped the City refine the 2026 budget. Mayor Leh and City Council Members for their clear direction and firm support, and the terrific staff throughout the City. A special thank you to the Finance Committee and the Finance Committee Chair Hoefner, for their support and guidance in this process. I want to thank the Finance Department and specifically Ryder Bailey, Finance Director, and Mahyar Mansurabadi, Finance Analyst, for their significant efforts in developing the budget. I would also express my appreciation for the Communications Team, Derek Cosson, and Grace Johnson for their assistance in compiling and drafting the budget document. Without everyone's hard work, collaboration, and advice, the development and passage of the 2026 Supplemental Operating and Capital Budget would not have been possible.

Following this budget message, the reader will find in-depth analysis on revenues and expenditures, projections, and the Long Term Financial Summary.

The attached documents offer further transparency.

- 2026 Operating & Capital Budget presented by *Program and* Sub-*Program;*
- 2026 Operating & Capital Budget presented by *Fund; and*
- The Updated 2025-2030 Capital Improvements Plan

Respectfully submitted,

Diana Langley
City Manager

REVENUE & OPERATING EXPENDITURE PROJECTIONS

The following table summarizes the updated revenue and operational expenditure estimates and assumptions for 2025 through 2030 that have been incorporated into the 2026 Operating & Capital Budget and 2025-2030 Long-Term Financial Plan.

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

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

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

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

City of Louisville, Colorado
Summary of Assumptions
Year-Over-Year Percent of Change
2020 - 2030

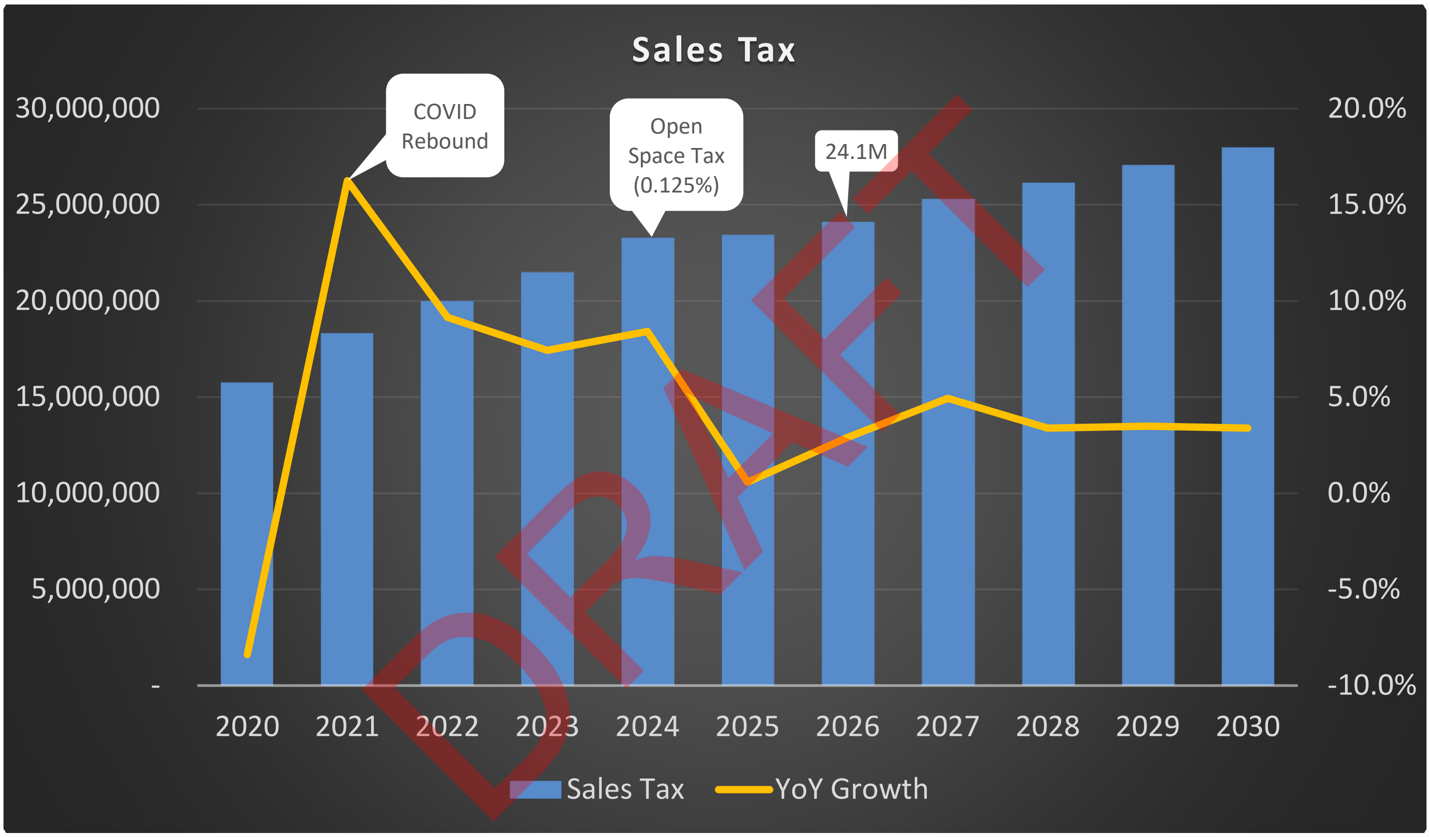
Category	Percent of Change										
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Revenues:											
Taxes											
Sales Tax	-8.4%	16.3%	9.1%	7.4%	11.5%	-2.2%	2.9%	**5.0%**	**3.5%**	**3.5%**	**3.5%**
Property Tax	9.5%	2.9%	7.5%	-5.2%	14.4%	-0.3%	3.8%	**3.0%**	**0.0%**	**3.0%**	**0.0%**
Use Tax - Consumer	-16.4%	28.0%	25.0%	29.1%	-40.4%	63.5%	-25.1%	**3.0%**	**3.0%**	**3.0%**	**3.0%**
Use Tax - Auto	-12.5%	19.0%	5.3%	-3.4%	2.1%	-6.3%	3.5%	**3.0%**	**3.0%**	**3.0%**	**3.0%**
Use Tax - Building Materials	-18.4%	43.3%	-1.2%	-15.8%	98.8%	-48.7%	-2.3%	**6.9%**	**-21.8%**	**9.0%**	**-17.7%**
Franchise Taxes	-3.6%	13.1%	6.7%	4.2%	-4.0%	10.1%	-0.1%	**3.0%**	**3.0%**	**3.0%**	**3.0%**
Lodging Tax	-59.9%	48.3%	8.8%	41.2%	39.1%	-23.4%	7.5%	**3.0%**	**3.0%**	**3.0%**	**3.0%**
Specific Ownership Tax	-2.0%	4.0%	-1.4%	-3.4%	1.3%	-3.0%	3.5%	**3.0%**	**3.0%**	**3.0%**	**3.0%**
Licenses & Permits											
Construction Permits	-15.3%	47.0%	119.9%	17.8%	-19.6%	-61.4%	65.2%	**-3.5%**	**-39.5%**	**36.9%**	**-33.4%**
Minor Building-Related Permits	-52.2%	-14.2%	95.2%	-27.9%	9.0%	-41.6%	3.0%	**1.9%**	**1.9%**	**1.9%**	**1.9%**
Utilities											
Water User Fees Commercial	20.5%	-7.0%	9.7%	-23.0%	42.0%	-5.2%	6.4%	**6.4%**	**7.2%**	**6.1%**	**4.5%**
Water User Fees Residential	23.7%	-9.7%	-12.2%	-11.4%	42.0%	-2.3%	5.7%	**6.6%**	**6.9%**	**6.0%**	**4.9%**
Water Tap Fees	-24.7%	37.7%	-35.7%	-9.9%	73.2%	-52.0%	273.0%	**-23.8%**	**-44.3%**	**23.8%**	**-45.1%**
Wastewater User Fees Commercial	9.2%	-0.8%	1.3%	0.2%	26.4%	3.6%	23.8%	**11.3%**	**4.1%**	**0.0%**	**0.0%**
Wastewater User Fees Residential	9.8%	3.2%	-16.0%	17.0%	12.2%	13.1%	21.9%	**11.8%**	**3.8%**	**0.1%**	**0.1%**
Wastewater Tap Fees	-1.0%	-31.9%	-14.4%	29.6%	-24.5%	24.9%	174.5%	**4.1%**	**-33.3%**	**20.1%**	**-44.0%**
Storm Water User Fees Commercial	7.8%	5.3%	-2.7%	20.6%	13.2%	4.5%	19.8%	**13.6%**	**14.1%**	**13.0%**	**-0.8%**
Storm Water User Fees Residential	7.0%	2.3%	-9.8%	19.1%	16.0%	9.2%	19.1%	**13.4%**	**14.2%**	**13.0%**	**-0.8%**
Solid Waste User Fees	-4.1%	-5.9%	5.6%	6.1%	9.8%	26.3%	13.1%	**4.0%**	**4.0%**	**4.0%**	**4.0%**
Impact Fee											
Impact Fee - Transportation	41.9%	-42.3%	65.3%	-90.0%	760.0%	-28.4%	388.4%	**2.1%**	**-49.6%**	**32.2%**	**-38.6%**
Impact Fee - Library		-71.3%	21.5%	-42.3%	-22.5%	246.3%	156.3%	**0.1%**	**-35.3%**	**-11.2%**	**-9.8%**
Impact Fee- Parks and Trails	78.0%	-71.7%	128.3%	-65.5%	-32.2%	252.9%	201.8%	**-0.4%**	**-35.1%**	**-11.3%**	**-9.8%**
Fees	-32.7%	44.5%	14.0%	23.2%	7.1%	-0.1%	2.8%	**3.0%**	**3.0%**	**3.0%**	**3.0%**
Expenses:											
Salaries & Wages											
Regular Wages	2.2%	4.6%	9.6%	7.1%	10.1%	11.3%	4.6%	**4.0%**	**4.0%**	**4.0%**	**4.0%**
Variable & Seasonal Wages	-33.6%	33.9%	38.6%	7.8%	17.9%	9.7%	-0.4%	**3.0%**	**3.0%**	**3.0%**	**3.0%**
Employee Benefits	3.4%	0.0%	6.3%	3.6%	13.8%	16.7%	3.3%	**8.5%**	**8.5%**	**8.5%**	**8.5%**
Supplies	-4.2%	-2.3%	90.0%	-24.0%	4.4%	24.6%	53.7%	**3.0%**	**3.0%**	**3.0%**	**3.0%**
CPI	2.0%	3.5%	8.0%	5.2%	2.3%	1.6%	2.0%	**1.9%**	**1.9%**	**1.9%**	**1.9%**

Sales Tax Revenue

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

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

The following chart summarizes sales tax revenue history and projections from 2020 through 2030.



Assessed Valuation, Projected Mil Levy, & Property Tax Revenue

As of August 25th, the City had not received its *Preliminary* 2025 assessed valuation amounts from the Boulder County Assessor. Note that Final assessed valuations, multiplied by the mill levies, determine the amount of property tax revenue that will be received by the City in 2026.

The City currently levies a total of 6.559 mills with two separate levies:

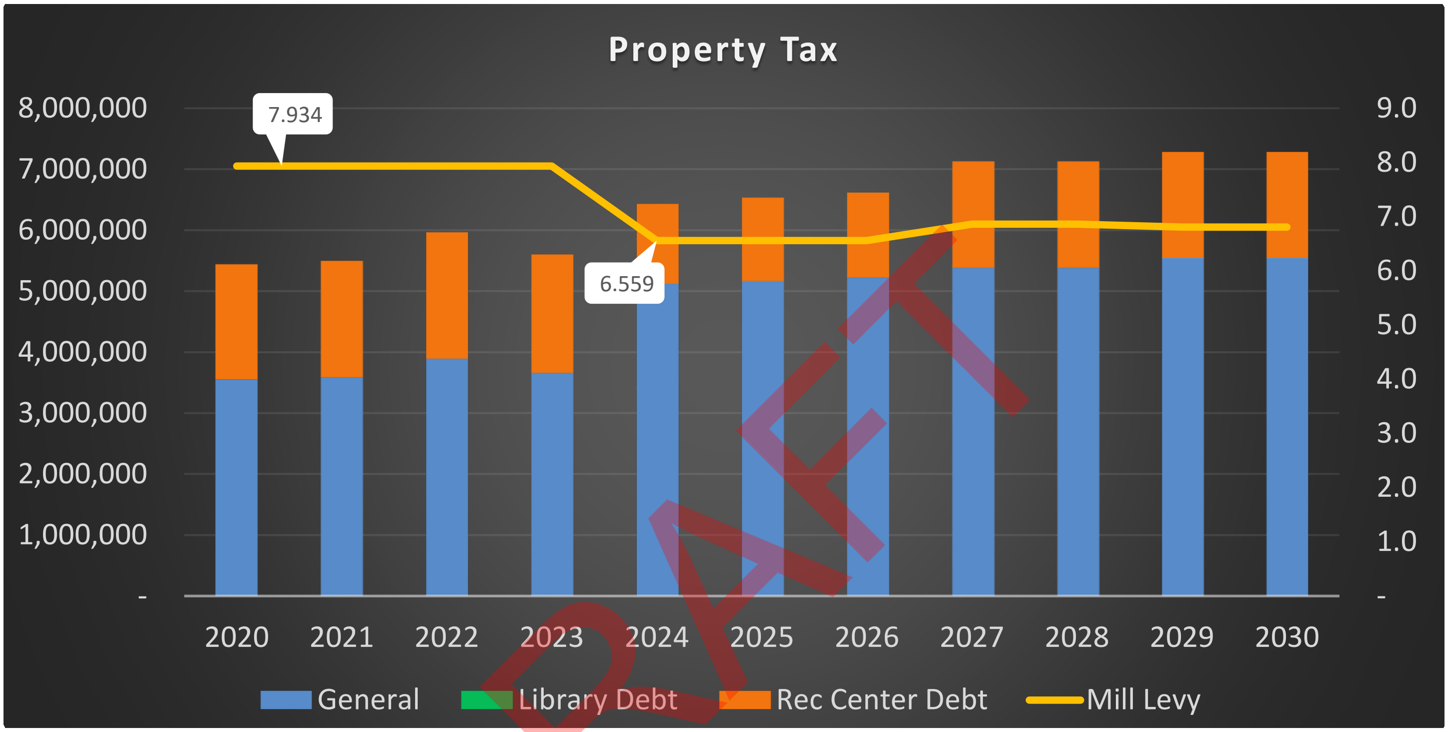
1. A 5.184 mill General Levy; and
2. A 1.375 mill Recreation Center Debt Service Levy.

For the third consecutive year, continuing into 2026, the budget extends the temporary mill levy credit to help offset the impact of increases to assessed values of property within the City jurisdiction.

For Calendar Year 2026, The City will levy a total of 6.559 mill levies, net of temporary mill levy credits, the two separate levies are as follows:

1. A 5.184 mill General Levy; and
2. A 1.375 mill Recreation Center Debt Service Levy.

Extending the temporary Recreation Center Debt Service Levy credit at 1.375 mills requires the use of fund balance. In 2027 and beyond, Staff will recommend a mill levy appropriate for future debt service payments.



Wage & Benefit Projections

The 2026 wage and benefit projections were developed by staff using the Tyler-Munis Salary projection tool. These projections are reflected in the 2026 Operating & Capital Budget and are the basis for projecting wages and benefits in the Long-Term Financial Plan for 2025 through 2030.

The 2026 wage and benefit projections include merit increases not to exceed 4% (5% for Police Department) and a market adjustment of 2% for all employees except for Police. (3-8% for Sworn Officers in the Police Department). Together, these inclusions account for an approximate $1.0 million increase in the City's employee compensation budget for 2026. These investments help support the City by maintaining an experienced and stable workforce, including the retention and attraction of employees, which is necessary to fulfill the level of service desired by Council and the community. In addition, these investments help reduce the costs and operational impacts of employee turnover.

The 2026 Recommended Budget includes a reduction of 6.57 full-time equivalents (FTEs) across Full-Time and Variable positions.

Recommended Adjustments to Full-Time Benefitted Positions (Regular Wages)

- Addition of Wastewater Plant Operator Trainee – A (+1.0 FTE)
- Reduction of Mitigation Coordinator (-1.0 FTE)
- Reduction of Risk Mitigation Specialist (-1.0 FTE)
- Conversion of two Part-Time (Variable) positions to Full-Time HR Analyst I (-0.45 FTE)

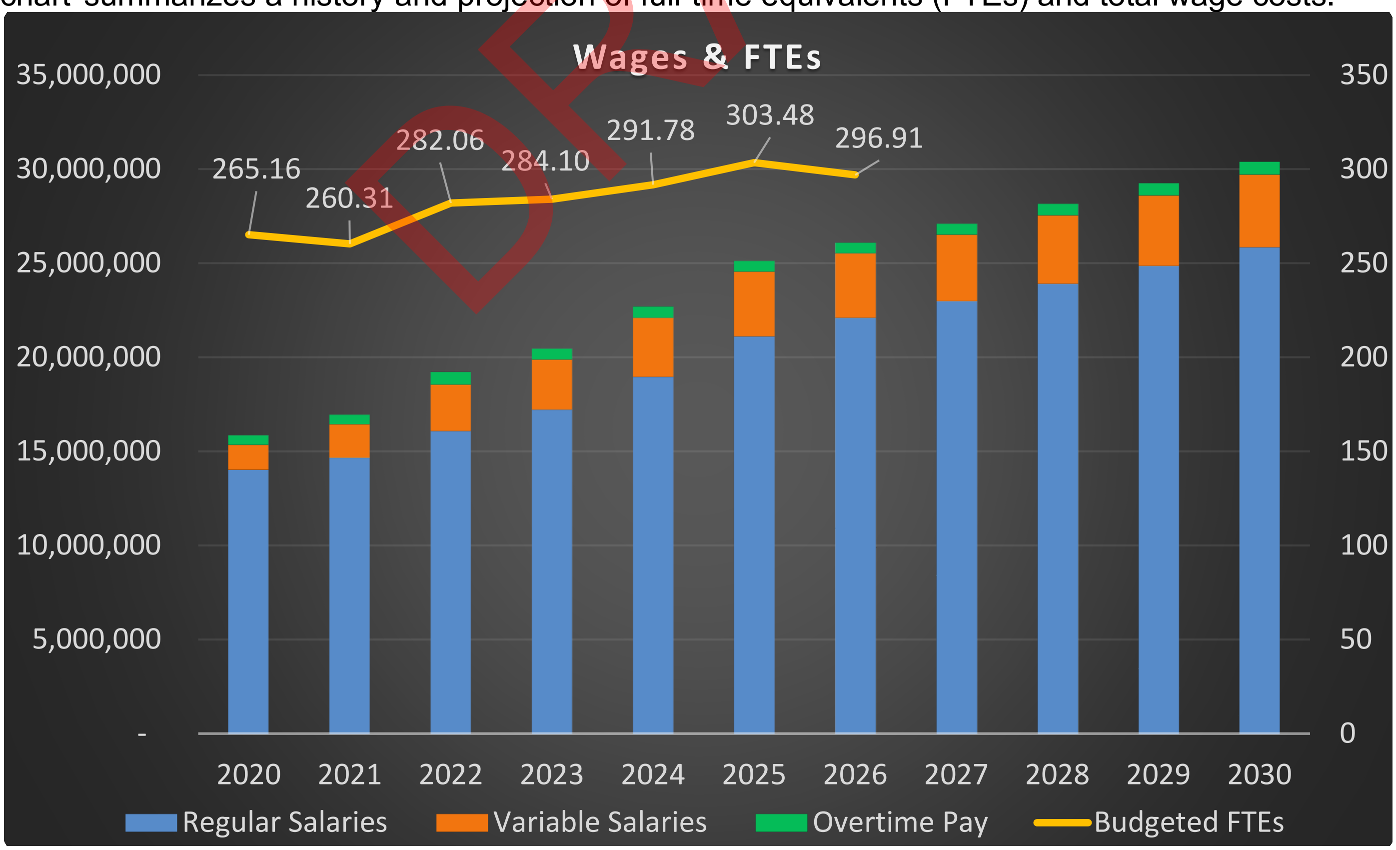
Below is a summary of the recommended adjustments to full-time wages and benefits.

	2026 Percent Increase
Market Adjustments	2%
Merit Adjustments - General	4%
Merit Adjustments – Police Sworn	5%
Health Insurance	5%
Dental Insurance	2%
Vision Insurance	2%

Recommended Adjustments to Part-Time Non-Benefitted Hours (Variable Wages)

The City manages its part-time, non-benefitted wages by managing hours, rather than individual positions. The hours are categorized by job class. This type of budgetary control allows departments the most flexibility for managing part-time, seasonal and temporary positions. A 2% market adjustment for 2026 has been included in the salary projection model for all variable positions.

Employee wages and benefits are the City's largest operational cost category. The following chart summarizes a history and projection of full-time equivalents (FTEs) and total wage costs.



CAPITAL IMPROVEMENTS PLAN UPDATE

Section 5.5 of the City's Financial Policies states:

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

This document includes a CIP Summary Table that includes adjustments and represents the 2025-2030 CIP.

INTERFUND TRANSFERS

The following table summarizes the transfers between funds that are included in the 2026 Operating & Capital Budget.

2026 Recommended Inter-Fund Transfers

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

	Transfers In				
Transfers Out	General Fund	Parks Fund	Cemetery Fund	Recreation Fund	Total
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
Conservation Trust-Lottery Fund	-	100,000 *e*	-	-	100,000
Total	$ 215,200	$ 1,179,900	$ 168,165	$ 1,508,800	$ 3,072,065

a Annual subsidy transfer per City Financial Policies
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.
e Transfer to Parks for eligible maintenance expenditures

Note: Beginning in 2026, and anticipated to occur through 2028, the City Council directed that the Conservation Trust Fund will fund certain eligible Park maintenance expenditures.

CITY-WIDE 2026 BUDGET SUMMARY

The following table summarizes the projected fiscal impact of the 2026 Operating & Capital Budget on each fund's revenue, expenditures, and fund balances.

City of Louisville, Colorado
Summary of Revenue, Expenditures, and Changes to Fund Balances
All Funds
2026 Projection

Fund Number	Fund Description	Beginning Fund Balance	Revenue & Other Sources	Expenditures & Other Uses		Ending Fund Balance	Amount of Change	Percent of Change
101	**General**	**$ 16,972,032**	**$ 28,782,474**	**$ 29,904,080**	*[1]*	**$ 15,850,426**	**$ (1,121,607)**	**-7%**
	Special Revenue Funds:							
202	Conservation Trust - Lottery	**401,762**	288,800	305,600		**384,962**	(16,800)	-4%
203	Cemetery Perpetual Care	**915,060**	80,000	38,765		**956,295**	41,235	5%
204	Cemetery	**193,903**	268,665	249,879		**212,689**	18,786	10%
205	PEG Fees	**12,954**	14,310	20,050		**7,214**	(5,740)	-44%
206	Parking Improvement	**105,352**	4,000	50		**109,302**	3,950	4%
207	Historic Preservation	**4,003,071**	1,163,626	1,763,315		**3,403,382**	(599,689)	-15%
208	Recreation	**4,710,248**	6,656,893	7,007,778	*[2]*	**4,359,362**	(350,885)	-7%
210	Open Space	**1,585,468**	2,669,346	2,892,121	*[3]*	**1,362,693**	(222,775)	-14%
211	Parks	**859,329**	2,802,269	2,769,608	*[4]*	**891,989**	32,660	4%
	Total Special Revenue Funds	**12,787,146**	**13,947,908**	**15,047,167**		**11,687,888**	**(1,099,258)**	**-9%**
	Capital Project Funds:							
301	Capital Projects	**13,330,470**	16,068,067	22,456,257		**6,942,280**	(6,388,190)	-48%
302	Impact Fee	**430,658**	1,415,380	300		**1,845,738**	1,415,080	329%
	Total Capital Project Funds	**13,761,128**	**17,483,447**	**22,456,557**		**8,788,018**	**(4,973,110)**	**-36%**
	Debt Service Funds:							
402	Recreation Center Debt Service	**510,123**	1,415,000	1,743,200		**181,923**	(328,200)	-64%
	Total Debt Service Funds	**510,123**	**1,415,000**	**1,743,200**		**181,923**	**(328,200)**	**-64%**
	Enterprise Funds (WC Basis):							
501	Water Utility	**10,189,640**	13,507,040	10,802,852		**12,893,828**	2,704,188	27%
502	Wastewater Utility	**929,994**	7,143,610	6,539,928		**1,533,676**	603,682	65%
503	Stormwater Utility	**1,407,591**	1,731,900	2,220,772		**918,719**	(488,872)	-35%
510	Solid Waste & Recycling Utility	**318,199**	2,572,550	2,653,716		**237,033**	(81,166)	-26%
520	Golf Course	**1,132,395**	3,265,010	3,447,536	*[5]*	**949,869**	(182,526)	-16%
	Total Enterprise Funds	**13,977,818**	**28,220,110**	**25,664,804**		**16,533,124**	**2,555,306**	**18%**
	Internal Service Funds (WC Basis):							
602	Technology Management	**38,562**	142,550	146,300		**34,812**	(3,750)	-10%
603	Fleet Management	**655,284**	-	-		**655,284**	-	0%
	Total Internal Service Funds	**693,846**	**142,550**	**146,300**		**690,096**	**(3,750)**	**-1%**
	Total All Funds	**$ 58,702,094**	**$ 89,991,489**	**$ 94,962,108**		**$ 53,731,475**	**$ (4,970,620)**	**-8%**

[1]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***5.5% , which =***	***1,468,039***
[2]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***5.0% , which =***	***328,055***
[3]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***6.0% , which =***	***98,310***
[4]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***6.0% , which =***	***176,784***
[5]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***2.0% , which =***	***58,774***

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

A history and projection of turnback for the City’s main operating funds is summarized in the following table.

OPERATIONAL 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	*11.7%*	*6.9%*	*6.6%*	*9.9%*	*2.8%*	*16.2%*	22.9%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Parks	*11.7%*	*6.9%*	*6.6%*	*9.9%*	*2.8%*	*16.2%*	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%	1.9%	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%	-0.9%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%

**** - OS and Parks Turnback prior to 2024 is derived from the formerly shared Fund (201)***

For a more detailed review of the proposed operating and capital budgets, attached to this transmittal is a presentation of the following:

1. 2026 Biennial Operating and Capital Budget by Program and Sub-Program; and
2. 2026 Biennial Operating and Capital Budget by Fund

LONG-TERM FINANCIAL PLAN SUMMARY

Section 5.6 of the City’s Financial Policies states:

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

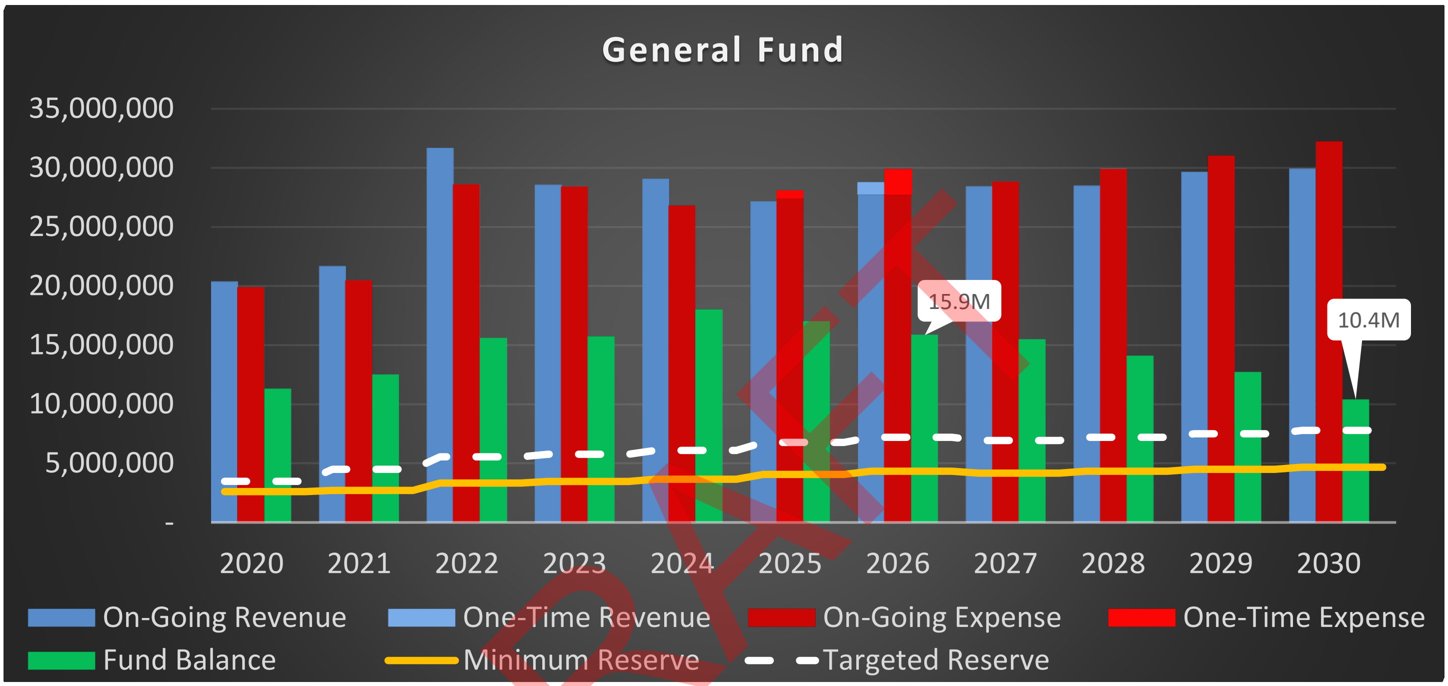
Staff have updated forecasts of revenue, expenditures, and reserves for all funds. However, staff has performed a more detailed review and has made more detailed forecasts for the major operating and capital funds, defined as the:

- General Fund;
- Open Space Fund;
- Parks Fund;
- Recreation Fund;
- Capital Projects Fund;
- Consolidated Utility Funds; and
- Golf Course Fund.

The forecasting model uses the 2025 revised budget or projection, as the base year and then applies the revenue assumptions, operating expenditure targets, proposed interfund transfers, and the updated Capital Improvements Plan to project revenue, expenditures, and fund balances (or working capital for proprietary funds) for years 2025 through 2030.

General Fund Long-Term Forecast

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



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

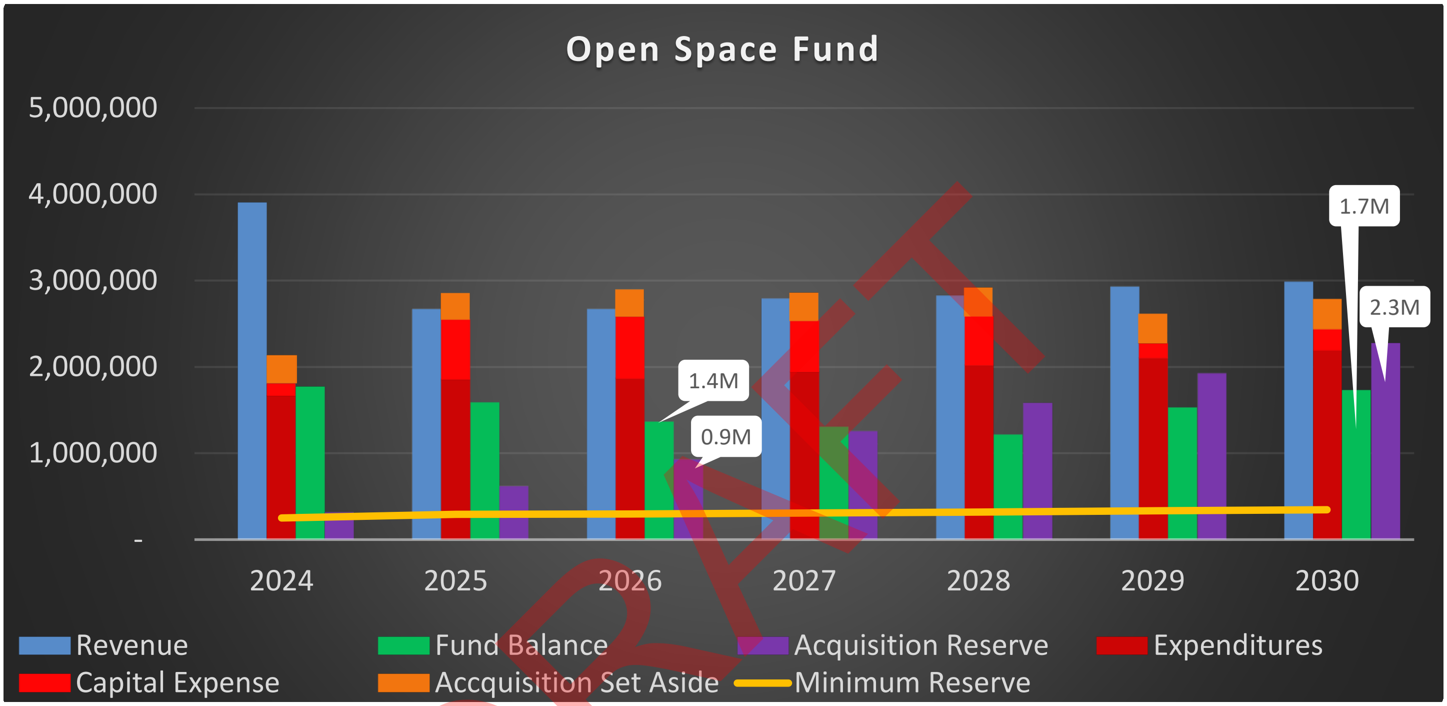
> *The minimum unrestricted fund balance of the General Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this policy, operating expenditures are defined as all expenditures less any one-time, non-recurring transfers to other funds. Annual, recurring support transfers to other funds will be included in the definition of current operating expenditures.*
>
> *While the minimum unrestricted fund balance is set at 15% of current operating expenditures, the targeted unrestricted fund balance will be at or above 25% of current operating expenditures.*

The General Fund fund balance is projected to end 2030 with approximately $10.4 million, while remaining in compliance with both reserve policies, minimum and target.

Open Space Fund Long-Term Forecast

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

Note: Prior to 2024, Open Space and Parks operated within a single shared Fund. Approval of Ballot Measure 2C in November 2023, defined how future Sales and Use Tax revenues were to be split, as well as requiring each division to operate within its own separate and distinct fund.



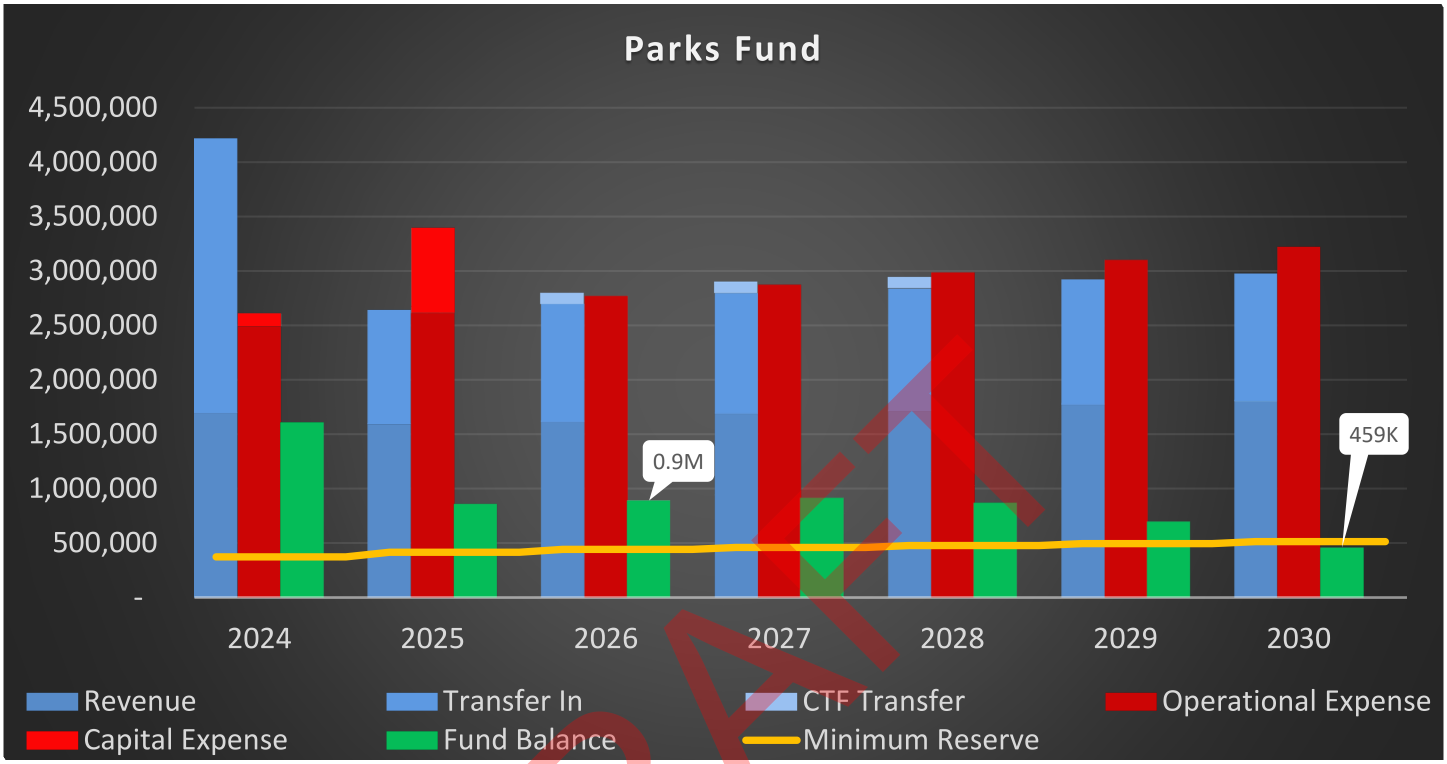
The City's Reserve Policy for the Open Space Fund states,

> *The minimum fund balance of the Open Space Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this policy, operating expenditures include only open space operations and exclude all interfund transfers and capital outlay.*
>
> *Within the Open Space Fund, separate and apart from the minimum fund balance, an acquisition reserve is established to fund future open space acquisitions. A minimum of 30% of the annual budgeted sales and use tax revenue proceeds from the tax established in Section 3.20.200(A)(3) of the Louisville Municipal Code shall be encumbered for acquisition of open space land in and around the city, until a target reserve is achieved.*

The Open Space fund balance is projected to end 2030 with approximately $1.7 million, while remaining in compliance with both reserve policies, minimum and acquisition.

Parks Fund Long-Term Forecast

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



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

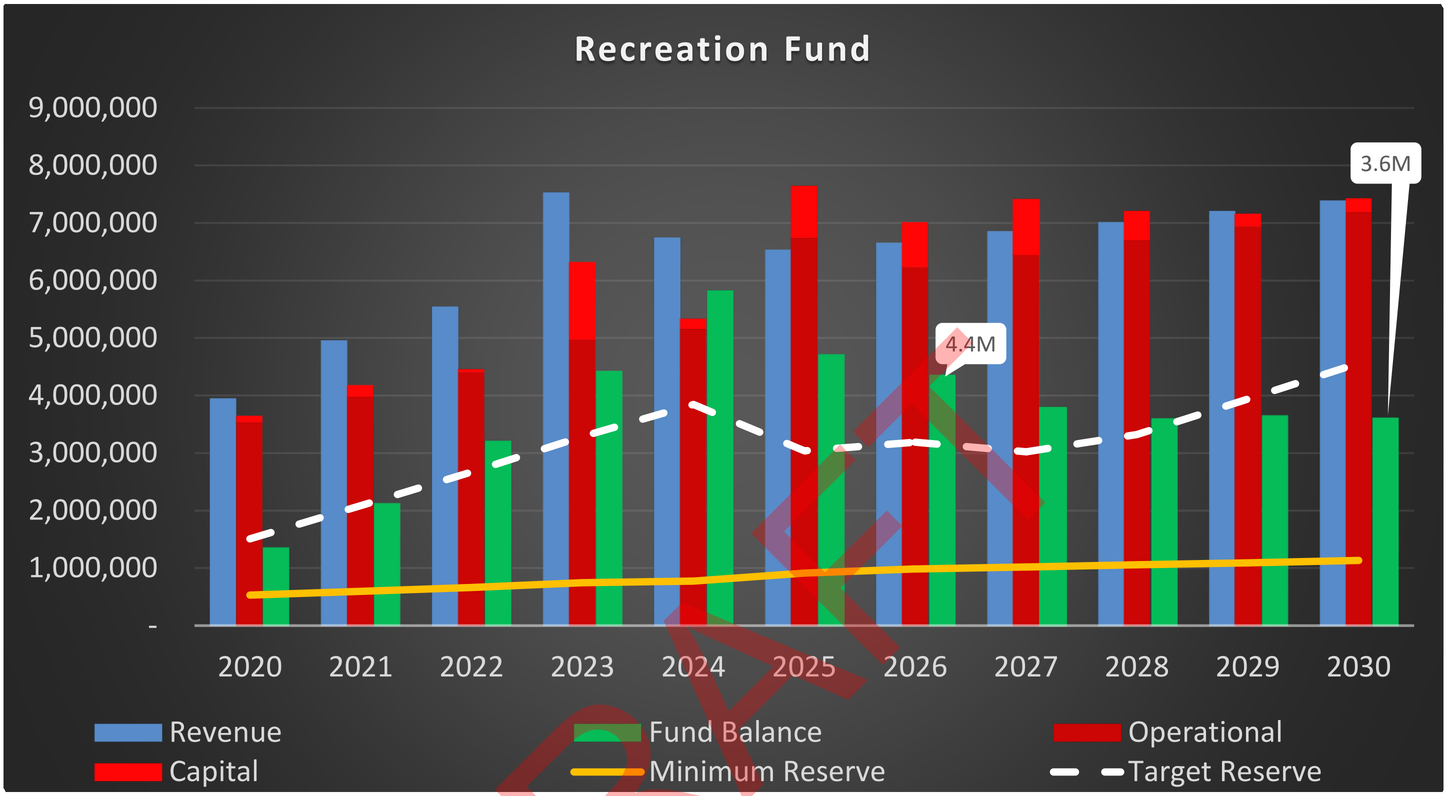
> *The minimum fund balance of the Parks Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this policy, operating expenditures include only parks operations and exclude all interfund transfers and capital outlay.*
>
> *The Parks Fund requires a recurring annual transfer from the General Fund to fund its operating deficit. This annual transfer will be calculated by taking the amount of funding provided by the General Fund for Parks in 2007 ($626,900) and inflating that amount on an annual basis by the regional Consumer Price Index for All Urban Consumers. The 2007 funding level for Parks is the starting point for the calculation, since that was the last year that Parks was funded within the General Fund. In 2024, the budgeted annual transfer from the General Fund amount was $1,017,900.*

Beginning in 2025, all Parks capital projects have been shifted to the Capital Fund. Starting in 2026, and anticipated to occur through 2028, the City Council directed that the Conservation Trust Fund will fund certain eligible Park maintenance expenditures.

The Park Fund fund balance is projected to end 2030 with approximately $459,000, which is below the minimum reserve policy. Staff will continue working towards a long-term solution for Parks.

Recreation Fund Long-Term Forecast

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



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

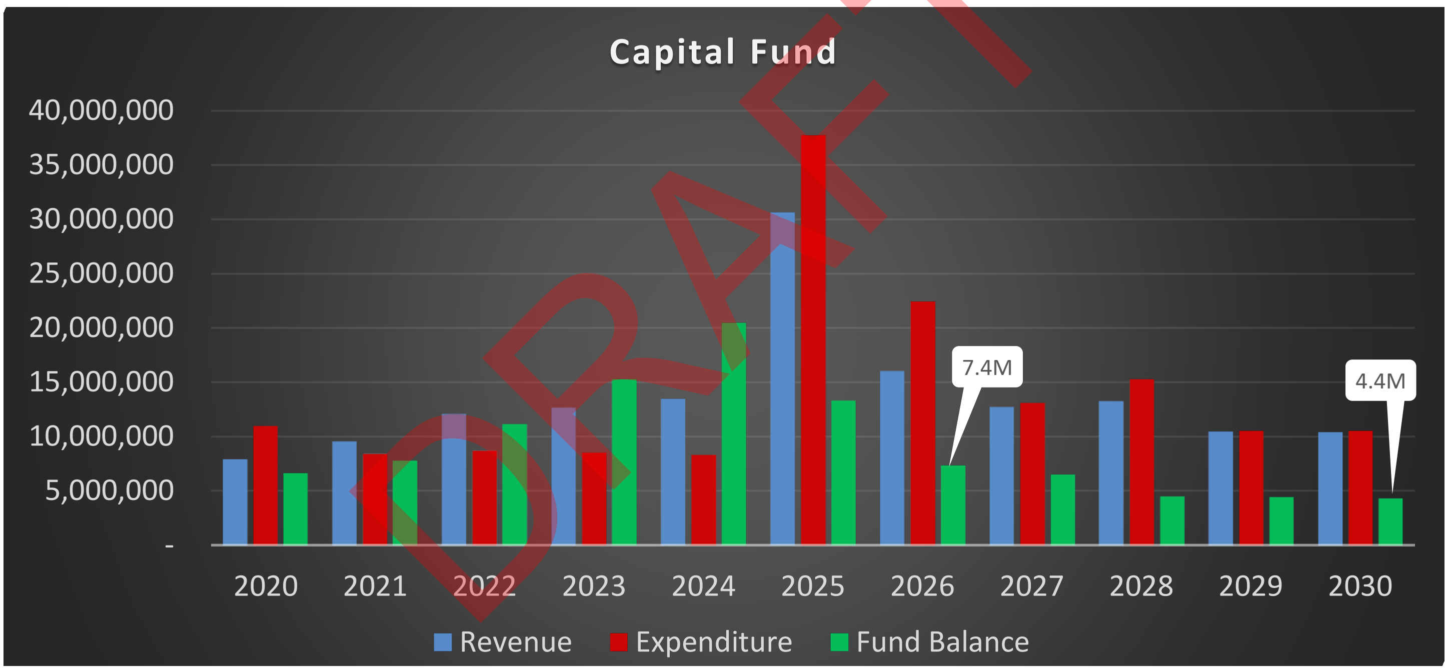
> *The minimum fund balance of the Recreation Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this policy, operating expenditures are defined as all expenditures, excluding interfund transfers and capital outlay.*
>
> *In addition to maintaining an operating reserve, the Recreation Fund will also maintain a capital asset renewal and replacement reserve. The purpose of this reserve is to accumulate funds for the timely renewal and replacement of Recreation Center and Memory Square Pool assets. The methodology for calculating this reserve will be approved by the Finance Committee.*
>
> *The City Council recognizes that the dedicated sales tax and user fee revenues may not be sufficient and the Recreation Fund may also need to rely on annual General Fund transfers. The annual General Fund transfer will be calculated by taking the General Fund subsidy for the Recreation Center/Memory Square Pool in 2017 ($986,300) and inflating that amount on an annual basis by the regional Consumer Price Index for All Urban Consumers. The 2017 General Fund subsidy level is the starting point for the calculation, since that is the last year that the Recreation Center and Memory Square Pool were funded within the General Fund.*

In addition to the annual General Fund transfer towards the annual operating costs, minimum fund balance requirements, and capital asset renewal and replacement reserves, this policy also authorizes an annual transfer from the Capital Projects Fund to the Recreation Fund in the amount of $125,000 for 2019 and each year thereafter inflated on an annual basis by the regional Consumer Price Index for All Urban Consumers. This transfer is restricted for capital outlay.

The projected Recreation Fund balance at the end of 2026 is $4.4 million. The projected Recreation Fund balance at the end of 2030 is $3.6 million. This is well above the minimum fund balance but below the capital asset renewal and replacement target.

Capital Projects Fund Long-Term Forecast

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



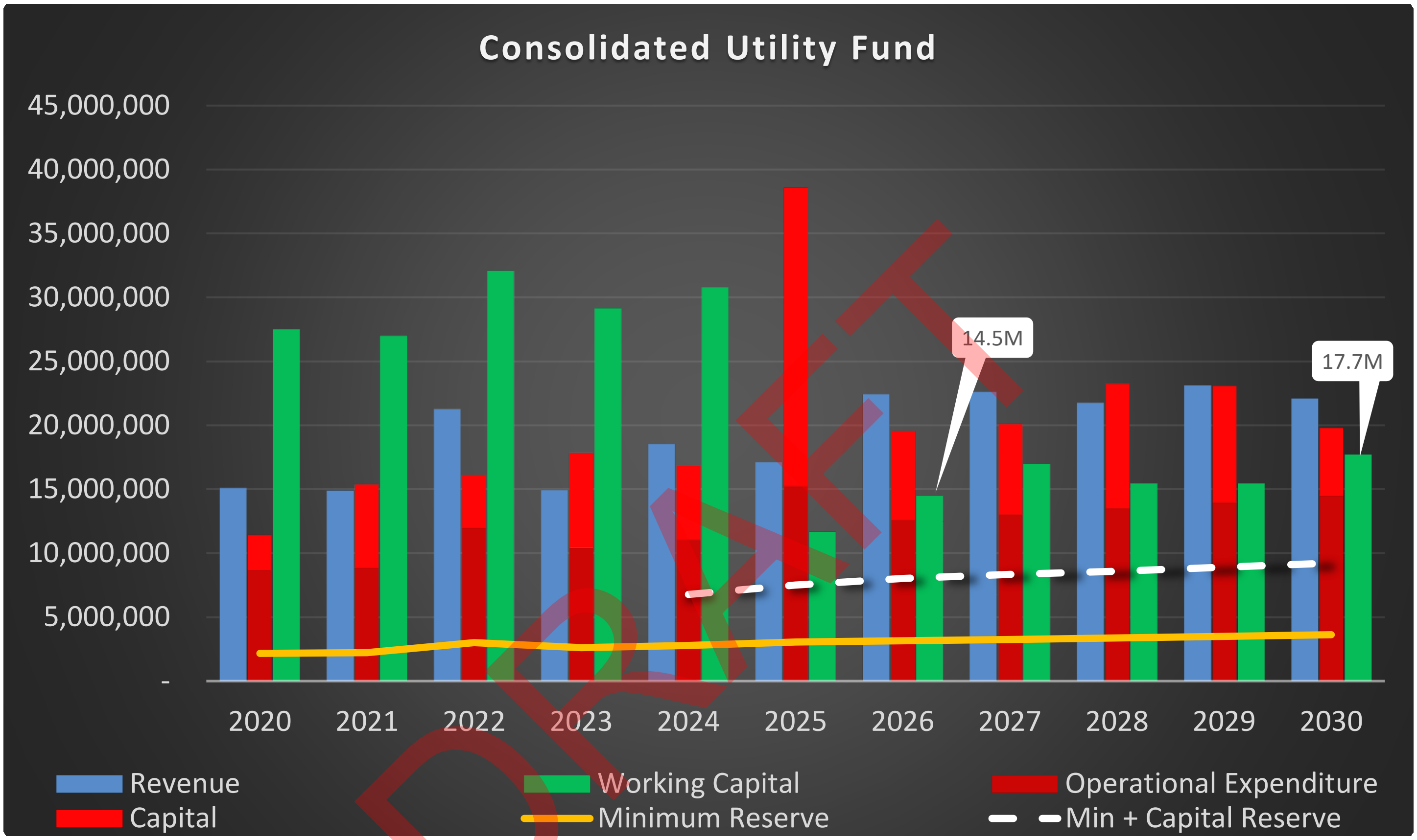
Large fluctuations in revenue, expenditures and fund balances within capital project funds are typical. The City does not have a formal reserve policy for its Capital Projects Fund. However, the City has historically attempted to maintain enough reserves to mitigate current and future risks (revenue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

The projected fund balance at the end of 2030 is approximately $4.4 million.

Consolidated Utility Fund Long-Term Forecast

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

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



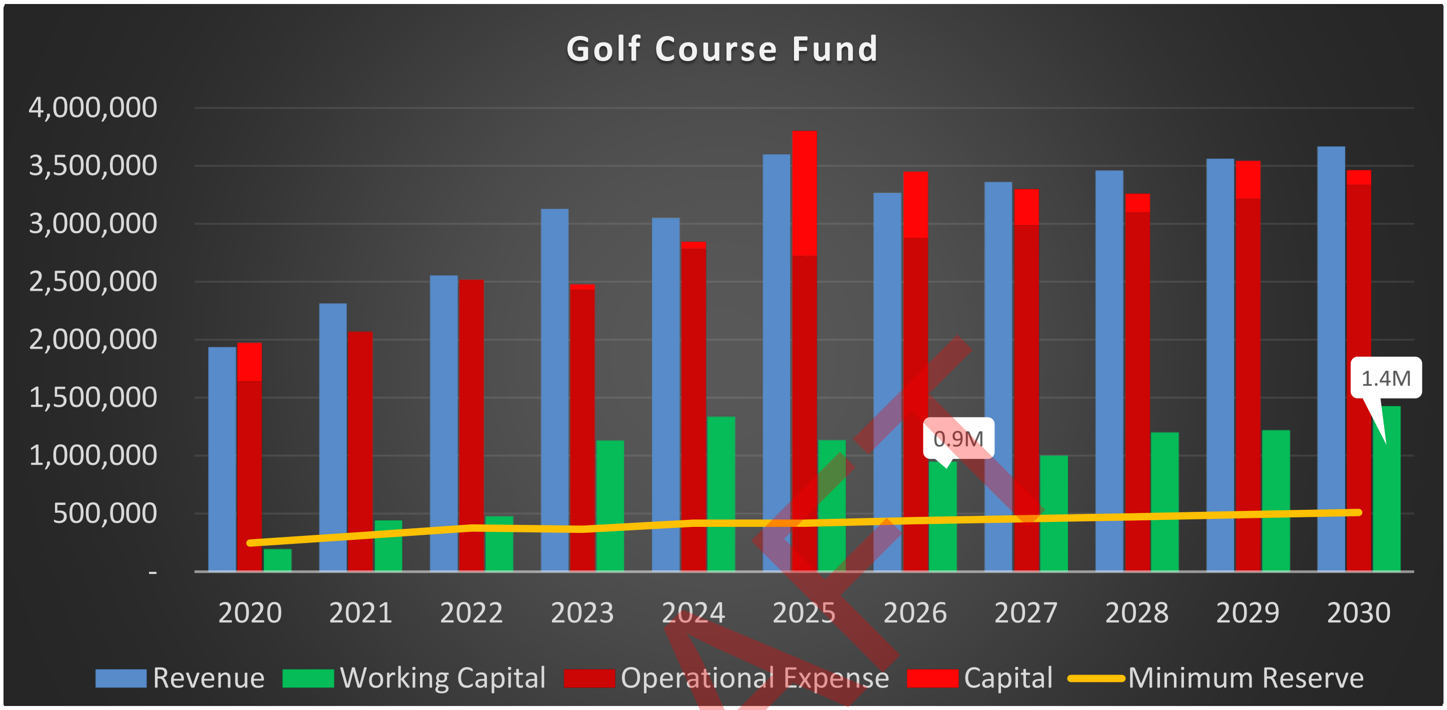
The City's Reserve Policy for the Utility Funds states,

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

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

Golf Course Fund Long-Term Forecast

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



The City's Reserve Policy for the Golf Course Fund states,

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

The projected Golf Course Fund balance at the end of 2030 is $1.4 million.

Program and Sub-Program Descriptions	Initial Budget 2024	Adopted Budget 2025	Revised Budget 2026	Diff 24-25	Diff 25-26	
Transportation						
Planning & Engineering	3.53	2.75	2.75	(0.78)	(0.00)	
Transport Infrastructure Maint	5.18	5.46	4.90	0.28	(0.56)	
Streetscapes	3.83	3.52	3.65	(0.31)	0.13	
Snow & Ice Removal	2.97	3.07	2.87	0.10	(0.20)	
Total Transportation	15.51	14.80	14.17	(0.71)	(0.64)	
Utilities						
Water	21.21	24.25	22.20	3.04	(2.05)	(a)
Wastewater	15.09	16.92	17.66	1.83	0.74	(b)
Stormwater	3.17	3.58	3.64	0.41	0.05	
Solid Waste, Recycle & Compost	0.73	0.73	0.48	0.00	(0.25)	
Total Utilties	40.20	45.48	43.97	5.28	(1.51)	
Public Safety & Justice						
Patrol & Investigations	43.38	43.65	43.66	0.27	0.01	
Code Enforcement	1.59	1.59	1.59	-	-	
Municipal Court	1.52	1.52	1.52	-	-	
Police Dept Bldg Maint	0.44	0.44	0.44	-	-	
Total Public Safety & Justice	46.93	47.20	47.21	0.27	0.01	
Parks						
Parks & Recreation Admin	0.06	2.36	2.36	2.30	0.00	
Parks	22.72	18.85	19.31	(3.87)	0.46	
Cemetery	0.73	1.25	0.68	0.52	(0.57)	
Total Parks	23.51	22.46	22.35	(1.06)	(0.11)	
Open Space & Trails						
Acquisition	0.04	0.05	0.05	0.01	-	
Maintenance & Management	5.65	8.21	8.14	2.56	(0.07)	
Education & Outreach	3.15	3.40	3.40	0.25	-	
New Trails & Maint	1.36	2.01	2.01	0.65	0.00	
Total Open Space & Trails	10.20	13.67	13.60	3.47	(0.06)	
Recreation						
Recreation Center Mgmt	10.24	12.56	13.28	2.32	0.72	
Youth Activities	7.53	7.82	8.46	0.29	0.64	
Adult Activities	5.61	6.67	6.85	1.06	0.18	
Senior Activites & Services	3.26	3.56	3.57	0.30	0.01	
Aquatics	17.72	18.98	18.91	1.26	(0.07)	
Golf Course	21.96	23.71	23.78	1.75	0.07	
Athletic Field Maint	0.97	0.82	0.90	(0.15)	0.07	
RecCenter Bldg Maint	1.38	1.38	1.38	-	-	
Total Recreation	68.67	75.50	77.13	6.84	1.62	

Program and Sub-Program Descriptions	Initial Budget 2024	Adopted Budget 2025	Revised Budget 2026	Diff 24-25	Diff 25-26
Cultural Services					
Library Services	22.04	22.74	22.99	0.70	0.25
Museum Services	2.89	2.89	2.93	-	0.04
Cultural Arts & Special Events	1.28	1.28	1.29	-	0.01
Total Cultural Services	26.21	26.91	27.21	0.70	0.30
Community Design					
Community Design	4.79	4.93	4.91	0.14	(0.02)
Development Review	12.22	10.49	11.03	(1.73)	0.54
Historic Preservation	1.30	1.31	1.19	0.01	(0.12)
Total Community Design	18.31	16.72	17.12	(1.59)	0.40
Economic Prosperity					
Business Retention & Develop	2.00	2.00	2.00	-	-
Total Economic Prosperity	2.00	2.00	2.00	-	-
Administration & Support Services					
Governance & Administration	9.46	9.23	6.28	(0.23)	(2.95) (c)
Public Info & Involvement	4.14	4.13	4.04	(0.01)	(0.09)
Sustainability	2.16	2.16	2.16	-	-
City Clerk/Public Records	3.25	3.25	3.30	-	0.05
Legal Support	-	-	-	-	-
Human Resources & Org Devel	6.12	6.11	3.52	(0.01)	(2.59) (d)
Finance Accounting & Tax Admin	7.25	6.77	5.76	(0.48)	(1.01) (d)
InformationTechnology	6.16	5.39	5.39	(0.77)	-
Fleet Maintenance	0.02	0.02	0.02	-	-
Facilities Maintenance	1.69	1.69	1.69	-	-
Total Administration & Support Services	40.25	38.75	32.16	(1.50)	(6.59)
Total for All Programs	291.78	303.48	296.91	11.70	(6.57)

(a) Overfill position included in the 2025 model, removed from 2026
(b) Increased Waste Water Treatment Plant Trainee
(c) Reduction of Risk Management Specialist & Mitigation Coordinator (Grant Funded)
(d) Payroll Allocation Adjustments

Summary of Revenue & Expenditures by Program

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget
Transportation	700,760	1,030,815	860,884	1,691,350
Utilities	16,631,080	20,372,096	18,777,553	24,955,100
Public Safety & Justice	86,661	233,832	279,336	208,600
Parks	2,076,160	2,265,376	2,173,653	2,460,429
Open Space & Trails	2,608,373	2,789,185	2,599,748	2,669,346
Recreation	9,283,646	8,369,934	8,664,601	8,413,103
Cultural Services	408,069	530,241	555,850	551,700
Community Design	4,726,642	4,336,605	2,584,957	3,222,726
Economic Prosperity	50,000	50,000	60,000	60,000
Administration & Support Services	1,041,053	707,464	361,087	328,790
Total Revenue	37,612,444	40,685,548	36,917,669	44,561,144
Transportation	9,560,210	8,706,983	22,720,555	20,596,073
Utilities	17,040,672	16,144,388	35,346,419	19,691,468
Public Safety & Justice	7,722,584	7,889,026	9,567,851	9,280,504
Parks	2,628,676	3,890,089	7,277,799	5,612,291
Open Space & Trails	2,376,254	1,528,259	2,357,420	2,352,764
Recreation	9,595,727	8,441,830	10,989,995	10,842,143
Cultural Services	2,848,918	3,181,564	3,939,127	3,634,364
Community Design	3,585,883	3,292,321	4,086,976	6,156,481
Economic Prosperity	321,633	396,110	544,427	431,811
Administration & Support Services	7,726,315	8,907,768	21,945,092	10,285,569
Total Expenditures	63,406,872	62,378,338	118,775,661	88,883,468
Transportation	(8,859,450)	(7,676,168)	(21,859,671)	(18,904,723)
Utilities	(409,592)	4,227,708	(16,568,866)	5,263,632
Public Safety & Justice	(7,635,923)	(7,655,194)	(9,288,515)	(9,071,904)
Parks	(552,516)	(1,624,713)	(5,104,146)	(3,151,862)
Open Space & Trails	232,119	1,260,926	242,328	316,582
Recreation	(312,081)	(71,896)	(2,325,394)	(2,429,040)
Cultural Services	(2,440,849)	(2,651,323)	(3,383,277)	(3,082,664)
Community Design	1,140,759	1,044,284	(1,502,019)	(2,933,755)
Economic Prosperity	(271,633)	(346,110)	(484,427)	(371,811)
Administration & Support Services	(6,685,262)	(8,200,304)	(21,584,005)	(9,956,779)
Total Surplus (Deficiency)	(25,794,428)	(21,692,790)	(81,857,992)	(44,322,324)

Community Indicators

Purpose

The purpose of the Community Indicators is to evaluate the City's progress towards achieving the goals in the Strategic Plan and our Critical Success Factors. Critical Success Factors are items that the City must achieve for the organization's vision of being 'dedicated to providing a vibrant, healthy community with the best small town atmosphere'.

These measures focus on community outcomes and align with each Critical Success Factor. Some of these measures may not be in the City's direct control but will show progress and changes experienced by those who live, work and visit Louisville.

INDICATOR	UNIT	2023 ACTUAL	2024 ACTUAL/EST*	2025 PROJECTED	2026 PROJECTED
Financial Stewardship & Asset Management					
Debt Service Ratio (Debt Service Expenditures/Total Operating Expenditures)	%	4%	5%	5%	5%
Capital Spending as a Percentage of Total Expenditures	%	15%	20%	15%	15%
Bond Rating	Rating	AA+	AA+	AA+	AA+
Reliable Core Services					
Crime Rate for Part 1 and Part 2 Crimes	#	5,651.2	5,769*	6,500	6,500
Response Time for Emergency Response Services from Initial Call	Minutes	2.23	3*	3	3
Average Commute Time to Work for Residents	Minutes	24.5	25.0*	25.5	26.0
Community Survey Question: Rating of Overall Appearance of Louisville[1]	% Excellent or Good	N/A	83%	N/A	N/A
Community Survey Question: Rating of Ease of Walking in Louisville[1]	% Excellent or Good	N/A	84%	N/A	N/A
Miles of Bicycle Paths and Lanes	#	72.6	72.6*	72.6	74
Percentage of Residential Waste Diverted[2]	%	41	43	40	40
Percentage of Commercial Waste Diverted[3]	%	9	17	10	10
Community Greenhouse Gas (GHG) Emissions	MTCO2e	215,500	210,000*	200,000	190,000
Community Water Use per Capita	Gallons	119	154*	147	147
Vibrant Economic Climate					
City's Unemployment Rate	Rate	2.5	3.5*	3.5	3.5
Percentage of City Population Living Below the National Poverty Line	%	5.4 (actual)	5*	5	5
Regional Area Median Income (AMI) Compared to National AMI	#	$124,459 (154% of national)	$141,000*	$147,000	$152,895
Jobs/Housing Ratio[5]	#/#	2.3/1	N/A*	N/A	N/A
In-City Sales Tax per Capita	$	539	600*	618	637

INDICATOR	UNIT	2023 ACTUAL	2024 ACTUAL/EST*	2025 PROJECTED	2026 PROJECTED
Vacancy Rate by Sector	Retail Rate	16.3	5.6*	6	5.9
	Industrial Rate	6.79	6.96*	6.00	5.10
Quality Programs & Amenities					
Number of Cultural Institutions and Sporting Facilities	#	53	53*	53	53
Square Feet of Public Indoor Recreation Space per Capita	Sq. ft./Capita	104,000	104,000*	104,000	104,000
Engaged Community					
Voter Participation in Last Municipal Election as a Percentage of Registered Voters	%	54.7	60*	50	50
Percentage of Households with Internet Connections	%	93.6	94*	94	95
Healthy Workforce					
Percentage of Employees with a Performance Review of Exceeds or Higher	%	91.6	93*	94	94
Full-Time Employee Attrition Rate	%	27.4	12*	10	9
Percentage of Diverse Candidates in Total Applicant Pool for City Jobs[6]	%	26	30*	32	35
Marshall Fire Recovery					
Percentage of Homes Rebuilt	%	23	80	90	100

Notes:

[1]The Community Survey occurs every four years. The most recent was 2024.

[2]Residential waste diversion rate includes all residential waste (single-family city contract, single-family non-city contract, multi-family) reported through Boulder County's ReTRAC database, including solid waste, recycling, compost and reuse.

[3]Commercial waste diversion rate includes all solid waste, recycling, compost and reuse materials reported through Boulder County's ReTRAC database.

[4]Based on 2022 Xcel Community Energy Report, which is pending. Measure in MTCO2e includes both residential and commercial/industrial electricity and natural gas usage. Significant decrease is likely due to homes lost in the Marshall Fire.

[5]Metric impacted by Marshall Fire and recent legislation, such as HB24-1313

[6]New metric related to Equity, Diversity & Inclusion. Staff will start compiling data in 2023 for reporting starting in 2024.

Transportation Key Indicators

Goals

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

INDICATOR		UNIT	2023 ACTUAL	2024 ACTUAL/EST*	2025 PROJECTED	2026 PROJECTED
Efficiency						
Average Cost per Snow Event		$	11,245.05	12,000*	12,000	12,000
Cost per Square Foot Maintained of Streetscape		$	$3.42	$3.47*	$3.50	$3.55
Effectiveness						
Overall Pavement Condition Index (PCI)	Target = 75	#	72.6	73*	69.1	72.6
Percentage of Street Miles with PCI Score Lower than 35	Target = Less than 1	%	1	1*	1	1
Percentage of Arterials & Collectors with Marked Bicycle Lanes	Target = N/A	%	60	60*	60	61
Percentage of Streets with Sidewalks	Target = 100	%	95	95*	95	96
Community Survey Question: Rating of Street Maintenance in Louisville[1]	Target = 100	% Excellent or Good	N/A	67*	N/A	N/A
Average Response Time per Snow Event	Target = 1 HR	Hours	1HR	1HR*	1HR	1HR
Community Survey Question: Rating of Snow Removal/Street Sanding[1]	Target = 100	% Excellent or Good	N/A	56	N/A	N/A
Community Survey Question: Rating of Maintenance of Medians & Street Landscaping[1]	Target = 100	% Excellent or Good	N/A	78	N/A	N/A

Notes:
[1]The community survey occurs every four years. The most recent was 2024.

Program 31: Transportation

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Grant Revenue	664,780	754,686	663,350	737,350	(91,336)	-12%	74,000	11%
Fees	31,569	271,484	194,500	950,000	(76,984)	-28%	755,500	388%
Miscellaneous Revenue	4,411	4,645	3,034	4,000	(1,611)	-35%	966	32%
Total Program Revenue	700,760	1,030,815	860,884	1,691,350	(169,931)	-16%	830,466	96%
Personnel	1,350,134	1,468,863	1,624,424	1,670,804	155,561	11%	46,380	3%
Supplies	303,498	302,193	351,975	357,475	49,782	16%	5,500	2%
Services	1,591,342	1,308,351	1,220,620	1,245,120	(87,731)	-7%	24,500	2%
Capital Outlay	6,315,236	5,627,576	19,523,536	17,322,674	13,895,960	247%	(2,200,862)	-11%
Total Program Expenditures	9,560,210	8,706,983	22,720,555	20,596,073	14,013,572	161%	(2,124,482)	-9%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(8,859,450)	(7,676,168)	(21,859,671)	(18,904,723)	(14,183,503)		2,954,948	
Expenditures per resident	475.63	433.18	1,130.38	1,024.68	697.19	161%	(105.70)	-9%
Full-time equivalents (FTE's)	15.14	15.51	14.80	14.17	(0.71)	-5%	(0.64)	-4%

Sub-Program 311: Planning & Engineering

Description	2023 Actual	2024 Budget	2025 Budget	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Total Sub-Program Revenue	-	-	-	-	-		-	
Personnel	396,832	389,413	423,105	453,936	33,692	9%	30,831	7%
Supplies	10,837	7,390	8,550	8,550	1,160	16%	-	0%
Services	27,229	30,517	30,870	30,540	353	1%	(330)	-1%
Capital Outlay	2,950	2,845	2,025,000	-	2,022,155	71078%	(2,025,000)	-100%
Total Sub-Program Expenditures	437,848	430,165	2,487,525	493,026	2,057,360	478%	(1,994,499)	-80%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(437,848)	(430,165)	(2,487,525)	(493,026)	(2,057,360)		1,994,499	
Expenditures per resident	21.78	21.40	123.76	24.53	102.36	478%	(99.23)	-80%
Full-time equivalents (FTE's)	3.48	3.53	2.75	2.75	(0.78)	-22%	(0.00)	0%

Sub-Program 312: Infrastructure Maintenance

Description	2023 Actual	2024 Budget	2025 Budget	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Grant Revenue	664,780	754,686	663,350	737,350	(91,336)	-12%	74,000	11%
Fees	31,569	271,484	194,500	950,000	(76,984)	-28%	755,500	388%
Miscellaneous Revenue	4,411	4,645	3,034	4,000	(1,611)	-35%	966	32%
Total Sub-Program Revenue	700,760	1,030,815	860,884	1,691,350	(169,931)	-16%	830,466	96%
Personnel	400,540	482,557	538,366	515,063	55,809	12%	(23,303)	-4%
Supplies	153,920	196,241	188,475	188,475	(7,766)	-4%	-	0%
Services	1,306,391	1,003,826	903,080	921,080	(100,746)	-10%	18,000	2%
Capital Outlay	5,302,630	5,443,513	15,091,943	14,922,674	9,648,430	177%	(169,269)	-1%
Total Sub-Program Expenditures	7,163,481	7,126,137	16,721,864	16,547,292	9,595,727	135%	(174,572)	-1%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(6,462,721)	(6,095,322)	(15,860,980)	(14,855,942)	(9,765,658)		1,005,038	
Expenditures per resident	356.39	354.53	831.93	823.25	477.40	135%	(8.69)	-1%
Full-time equivalents (FTE's)	5.08	5.18	5.46	4.90	0.28	5%	(0.56)	-10%

Sub-Program 313: Streetscapes

Description	2023 Actual	2024 Budget	2025 Budget	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Total Sub-Program Revenue	-	-	-	-	-		-	
Personnel	312,190	320,434	352,518	391,341	32,084	10%	38,823	11%
Supplies	20,437	13,356	31,350	36,850	17,994	135%	5,500	18%
Services	168,488	222,399	224,950	230,450	2,551	1%	5,500	2%
Capital Outlay	986,402	147,333	2,063,359	2,400,000	1,916,026	1300%	336,641	16%
Total Sub-Program Expenditures	1,487,517	703,522	2,672,177	3,058,641	1,968,655	280%	386,464	14%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(1,487,517)	(703,522)	(2,672,177)	(3,058,641)	(1,968,655)		(386,464)	
Expenditures per resident	74.01	35.00	132.94	152.17	97.94	280%	19.23	14%
Full-time equivalents (FTE's)	3.56	3.83	3.52	3.65	(0.31)	-8%	0.13	4%

Sub-Program 314: Snow & Ice Removal

Description	2023 Actual	2024 Budget	2025 Budget	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Total Sub-Program Revenue	-	-	-	-	-		-	
Personnel	240,573	276,459	310,435	310,464	33,976	12%	29	0%
Supplies	115,169	84,584	123,250	123,250	38,666	46%	-	0%
Services	56,945	40,153	38,760	39,760	(1,393)	-3%	1,000	3%
Capital Outlay	23,254	33,885	343,235	-	309,350	913%	(343,235)	-100%
Total Sub-Program Expenditures	435,941	435,081	815,680	473,474	380,599	87%	(342,206)	-42%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(435,941)	(435,081)	(815,680)	(473,474)	(380,599)		342,206	
Expenditures per resident	21.69	21.65	40.58	23.56	18.94	87%	(17.03)	-42%
Full-time equivalents (FTE's)	3.02	2.97	3.07	2.87	0.10	3%	(0.20)	-7%

Sub-Program 320: Public Works Administration

Description	2023 Actual	2024 Budget	2025 Budget	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Total Sub-Program Revenue	-	-	-	-	-		-	
Personnel	3,136	622	350	350	(272)	-44%	-	0%
Supplies	25,669	4,817	7,300	7,300	2,483	52%	-	0%
Services	6,620	6,640	15,660	15,990	9,020	136%	330	2%
Capital Outlay	-	-	-	-	-		-	
Total Sub-Program Expenditures	35,425	12,079	23,310	23,640	11,231	93%	330	1%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(35,425)	(12,079)	(23,310)	(23,640)	(11,231)		(330)	
Expenditures per resident	1.76	0.60	1.16	1.18	0.56	93%	0.02	1%
Full-time equivalents (FTE's)	-	-	-	-	-		-	

Utilities Key Indicators

Goals

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

INDICATOR		UNIT	2023 ACTUAL	2024 ACTUAL/EST*	2025 PROJECTED	2026 PROJECTED
Workload						
Annual Potable Water Produced		Gallons	1,054,830,000	1,200,000,000*	1,200,000,000	1,200,000,000
Efficiency						
Cost per Ton Sent to Landfill		$	426	443.04*	460.7616	479.192064
Treatment Cost per 1,000 Gallons of Wastewater		$	1.54	1.76*	1.77	1.82
Energy Cost per Million Gallons per Day Billed		$	138.18	124.03*	133.33	138
Effectiveness						
Community Survey Question: Rating of Solid Waste/Trash Services[1]	Target = 100	% Excellent or Good	N/A	80	N/A	N/A
Community Survey Question: Rating of Fees for Water/Sewer/Trash[1]	Target = 100	% Excellent or Good	N/A	63	N/A	N/A
Community Survey Question: Rating of Storm Drainage (Flooding Management)[1]	Target = 100	% Excellent or Good	N/A	87	N/A	N/A
Community Survey Question: Rating of Wastewater (Sewage System)[1]	Target = 100	% Excellent or Good	N/A	93	N/A	N/A
Community Survey Question: Rating of Quality of Louisville Water[1]	Target = 100	% Excellent or Good	N/A	88	N/A	N/A

Notes:
[1]The community survey occurs every four years. The most recent was 2024.

Program 32: Utilities [1]

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
License and Permits	600	375	2,000	2,000	1,625	433%	-	0%
Grant Revenue	1,462,318	363,198	250,000	-	(113,198)	-31%	(250,000)	-100%
Fees	13,925,231	18,220,156	17,509,270	23,819,680	(710,886)	-4%	6,310,410	36%
Miscellaneous Revenue	1,228,779	1,660,268	1,016,283	1,133,420	(643,985)	-39%	117,137	12%
Other Revenue	14,152	128,099	-	-	(128,099)	-100%	-	
Total Program Revenue	16,631,080	20,372,096	18,777,553	24,955,100	(1,594,543)	-8%	6,177,547	33%
Personnel	3,756,535	4,257,784	5,082,412	5,097,551	824,628	19%	15,139	0%
Supplies	678,745	768,490	909,091	948,991	140,601	18%	39,900	4%
Services	5,213,127	5,363,001	6,063,370	6,598,976	700,369	13%	535,606	9%
Capital Outlay	7,392,265	5,755,113	23,291,546	7,045,950	17,536,433	305%	(16,245,596)	-70%
Total Program Expenditures	17,040,672	16,144,388	35,346,419	19,691,468	19,202,031	119%	(15,654,951)	-44%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(409,592)	4,227,708	(16,568,866)	5,263,632	(20,796,574)		21,832,498	
Expenditures per resident	847.79	803.20	1,758.53	979.68	955.32	119%	(778.85)	-44%
Full-time equivalents (FTE's)	34.56	40.20	45.48	43.97	5.28	13%	(1.51)	-3%

Notes:

[1] Program revenue and expenses exclude transfers between utility funds.

Sub-Program 321: Water [1]

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Grant Revenue	1,212,318	137,539	-	-	(137,539)		-	
Fees	6,728,086	10,106,865	8,328,630	12,625,830	(1,778,235)	-18%	4,297,200	52%
Miscellaneous Revenue	528,230	1,239,873	721,875	881,210	(517,998)	-42%	159,335	22%
Total Sub-Program Revenue	8,468,634	11,484,277	9,050,505	13,507,040	(2,433,772)	-21%	4,456,535	49%
Personnel	1,976,992	2,246,808	2,646,975	2,552,179	400,167	18%	(94,796)	-4%
Supplies	502,108	554,979	625,131	665,131	70,152	13%	40,000	6%
Services	2,362,198	2,161,849	2,455,050	2,499,592	293,201	14%	44,542	2%
Capital Outlay	5,290,753	2,333,627	16,708,321	5,058,950	14,374,694	616%	(11,649,371)	-70%
Total Sub-Program Expenditures	10,132,051	7,297,263	22,435,477	10,775,852	15,138,214	207%	(11,659,625)	-52%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(1,663,417)	4,187,014	(13,384,972)	2,731,188	(17,571,986)		16,116,160	
Expenditures per resident	504.08	363.05	1,116.19	536.11	753.14	207%	(580.08)	-52%
Full-time equivalents (FTE's)	18.53	21.21	24.25	22.20	3.04	14%	(2.05)	-8%

Note:

[1] Revenue and expenditures are presented on the City's budgetary basis and exclude transfers between utility funds.

Sub-Program 322: Wastewater [1]

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Fees	4,313,498	4,954,559	5,488,000	6,959,400	533,441	11%	1,471,400	27%
Miscellaneous Revenue	435,073	411,312	226,795	184,210	(184,517)	-45%	(42,585)	-19%
Total Sub-Program Revenue	4,748,571	5,365,871	5,714,795	7,143,610	348,924	7%	1,428,815	25%
Personnel	1,367,568	1,548,544	1,905,433	1,986,499	356,889	23%	81,066	4%
Supplies	169,380	203,102	247,055	246,955	43,953	22%	(100)	0%
Services	1,143,195	1,171,011	1,262,310	1,482,774	91,299	8%	220,464	17%
Capital Outlay	1,739,632	1,639,268	5,290,526	812,000	3,651,258	223%	(4,478,526)	-85%
Total Sub-Program Expenditures	4,419,775	4,561,925	8,705,324	4,528,228	4,143,399	91%	(4,177,096)	-48%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	328,796	803,946	(2,990,529)	2,615,382	(3,794,475)		5,605,911	
Expenditures per resident	219.89	226.96	433.10	225.28	206.14	91%	(207.82)	-48%
Full-time equivalents (FTE's)	12.63	15.09	16.92	17.66	1.83	12%	0.74	4%

Note:
[1] Revenue and expenditures are presented on the City's budgetary basis and exclude transfers between utility funds.

Sub-Program 323: Storm Water [1]

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
License and Permits	600	375	2,000	2,000	1,625	433%	-	0%
Grant Revenue	250,000	225,659	250,000	-	24,341	11%	(250,000)	-100%
Fees	1,143,014	1,308,895	1,397,900	1,669,900	89,005	7%	272,000	19%
Miscellaneous Revenue	300,756	113,222	58,722	60,000	(54,500)	-48%	1,278	2%
Total Sub-Program Revenue	1,694,370	1,648,151	1,708,622	1,731,900	60,471	4%	23,278	1%
Personnel	329,932	370,793	431,581	480,157	60,788	16%	48,576	11%
Supplies	7,248	10,399	30,905	30,905	20,506	197%	-	0%
Services	91,201	247,442	122,610	122,610	(124,832)	-50%	-	0%
Capital Outlay	361,880	1,782,217	1,292,698	1,175,000	(489,519)	-27%	(117,698)	-9%
Total Sub-Program Expenditures	790,261	2,410,851	1,877,794	1,808,672	(533,057)	-22%	(69,122)	-4%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	904,109	(762,700)	(169,172)	(76,772)	593,528		92,400	
Expenditures per resident	39.32	119.94	93.42	89.98	(26.52)	-22%	(3.44)	-4%
Full-time equivalents (FTE's)	2.77	3.17	3.58	3.64	0.41	13%	0.06	2%

Note:
[1] Revenue and expenditures are presented on the City's budgetary basis.

Sub-Program 324: Solid Waste, Recycling & Composting

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Fees	1,708,405	1,859,429	2,294,740	2,564,550	435,311	23%	269,810	12%
Miscellaneous Revenue	11,103	14,368	8,891	8,000	(5,477)	-38%	(891)	-10%
Total Sub-Program Revenue	1,719,508	1,873,797	2,303,631	2,572,550	429,834	23%	268,919	12%
Personnel	82,043	91,639	98,423	78,716	6,784	7%	(19,707)	-20%
Supplies	9	9	6,000	6,000	5,991	66567%	-	0%
Services	1,616,533	1,782,699	2,223,400	2,494,000	440,701	25%	270,600	12%
Capital Outlay	-	-	-	-	-		-	
Total Sub-Program Expenditures	1,698,585	1,874,347	2,327,823	2,578,716	453,476	24%	250,893	11%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	20,923	(550)	(24,192)	(6,166)	(23,642)		18,026	
Expenditures per resident	84.51	93.25	115.81	128.29	22.56	24%	12.48	11%
Full-time equivalents (FTE's)	0.63	0.73	0.73	0.48	-	0%	(0.25)	-35%

Public Safety Key Indicators

Goals

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

INDICATOR		UNIT	2023 ACTUAL	2024 ACTUAL/EST*	2025 PROJECTED	2026 PROJECTED
Workload						
Number of Calls for Service and Officer-Initiated Activity		#	14,523	15,000*	16,000	17,000
Efficiency						
Percentage of Code Enforcement Cases Brought into Voluntary		%	99.2	90*	90	90
Average Time for Resolution of Cases at Municipal Court		Days	40	35*	35	35
Effectiveness						
Community Survey Question: Rating of Municipal Code Enforcement Issues[1]	Target = 100	% Excellent or Good	N/A	65*	N/A	N/A
Customer Rating Survey Question: Satisfaction with Municipal Court[1]	Target = 5	Rating 1 to 5	4	4*	4	4
Community Survey Question: Rating of Communication Regularly with Community Members[1]	Target = 100	% Excellent or Good	N/A	60*	N/A	N/A
Community Survey Question: Rating of Overall Performance of Louisville Police Department[1]	Target = 100	% Excellent or Good	N/A	87	N/A	N/A
Community Survey Question: Rating of Visibility of Patrol Cars[1]	Target = 100	% Excellent or Good	N/A	77	N/A	N/A

Notes:
[1]The community survey occurs every four years. The most recent was 2024.

Program 21: Public Safety & Justice

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Grant Revenue	-	94,712	179,336	108,600	84,624	89%	(70,736)	-39%
Fines	12	-	-	-	-		-	
Fees	86,649	139,120	100,000	100,000	(39,120)	-28%	-	0%
Total Program Revenue	86,661	233,832	279,336	208,600	45,504	19%	(70,736)	-25%
Personnel	5,353,421	5,974,563	6,641,007	7,054,207	666,444	11%	413,200	6%
Supplies	301,238	363,726	393,300	404,405	29,574	8%	11,105	3%
Services	1,484,296	1,211,694	1,347,804	1,307,672	136,110	11%	(40,132)	-3%
Capital Outlay	583,629	339,043	1,185,740	514,220	846,697	250%	(671,520)	-57%
Total Program Expenditures	7,722,584	7,889,026	9,567,851	9,280,504	1,678,825	21%	(287,347)	-3%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(7,635,923)	(7,655,194)	(9,288,515)	(9,071,904)	(1,633,321)		216,611	
Expenditures per resident	384.21	392.49	476.01	461.72	83.52	21%	(14.30)	-3%
Full-time equivalents (FTE's)	50.03	46.93	47.20	47.21	0.27	1%	0.01	0%

Sub-Program 211: Patrol & Investigations

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Grant Revenue	-	94,712	179,336	108,600	84,624	89%	(70,736)	-39%
Fees	12	-	-	-	-		-	
Total Sub-Program Revenue	12	94,712	179,336	108,600	84,624	89%	(70,736)	-39%
Personnel	4,998,831	5,598,490	6,236,558	6,636,707	638,068	11%	400,149	6%
Supplies	278,155	336,435	359,620	371,035	23,185	7%	11,415	3%
Services	1,242,323	983,779	1,064,364	1,041,952	80,585	8%	(22,412)	-2%
Capital Outlay	560,967	339,043	891,657	514,220	552,614	163%	(377,437)	-42%
Total Sub-Program Expenditures	7,080,276	7,257,747	8,552,199	8,563,914	1,294,452	18%	11,715	0%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(7,080,264)	(7,163,035)	(8,372,863)	(8,455,314)	(1,209,828)		(82,451)	
Expenditures per resident	352.25	361.08	425.48	426.07	64.40	18%	0.58	0%
Full-time equivalents (FTE's)	45.73	43.38	43.65	43.66	0.27	1%	0.01	0%

Sub-Program 212: Code Enforcement

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Total Sub-Program Revenue	-	-	-	-	-		-	
Personnel	134,308	157,339	162,277	181,603	4,938	3%	19,326	12%
Supplies	7,087	7,621	12,440	12,130	4,819	63%	(310)	-2%
Services	24,439	20,734	19,880	17,420	(854)	-4%	(2,460)	-12%
Capital Outlay	-	-	-	-	-		-	
Total Sub-Program Expenditures	165,834	185,694	194,597	211,153	8,903	5%	16,556	9%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(165,834)	(185,694)	(194,597)	(211,153)	(8,903)		(16,556)	
Expenditures per resident	8.25	9.24	9.68	10.51	0.44	5%	0.82	9%
Full-time equivalents (FTE's)	2.42	1.59	1.59	1.59	-	0%	-	0%

Sub-Program 216: Municipal Court

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Fines	86,649	139,120	100,000	100,000	(39,120)	-28%	-	0%
Total Sub-Program Revenue	86,649	139,120	100,000	100,000	(39,120)	-28%	-	0%
Personnel	173,836	170,704	192,039	183,098	21,335	12%	(8,941)	-5%
Supplies	11,092	16,714	16,370	16,370	(344)	-2%	-	0%
Services	96,011	63,519	83,610	73,750	20,091	32%	(9,860)	-12%
Capital Outlay	22,662	-	-	-	-		-	
Total Sub-Program Expenditures	303,601	250,937	292,019	273,218	41,082	16%	(18,801)	-6%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(216,952)	(111,817)	(192,019)	(173,218)	(80,202)		18,801	
Expenditures per resident	15.10	12.48	14.53	13.59	2.04	16%	(0.94)	-6%
Full-time equivalents (FTE's)	1.52	1.52	1.52	1.52	-	0%	-	0%

Sub-Program 219: Police Department Building Maintenance

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Total Sub-Program Revenue	-	-	-	-	-		-	
Personnel	46,446	48,031	50,133	52,799	2,102	4%	2,666	5%
Supplies	4,904	2,957	4,870	4,870	1,913	65%	-	0%
Services	121,523	143,662	179,950	174,550	36,288	25%	(5,400)	-3%
Capital Outlay	-	-	294,083	-	294,083		(294,083)	
Total Sub-Program Expenditures	172,873	194,650	529,036	232,219	334,386	172%	(296,817)	-56%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(172,873)	(194,650)	(529,036)	(232,219)	(334,386)		296,817	
Expenditures per resident	8.60	9.68	26.32	11.55	16.64	172%	(14.77)	-56%
Full-time equivalents (FTE's)	0.36	0.44	0.44	0.44	-	0%	-	0%

Parks Key Indicators

Goals

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

INDICATOR		UNIT	2023 ACTUAL	2024 ACTUAL/EST*	2025 PROJECTED	2026 PROJECTED
Workload						
Acres of Park per Capita		#	17	17*	17	17
Efficiency						
Average Cost to Inter at Cemetery		$	1,330	1,330*	1,330	1,330
Parks Expenditures per Acre		$	4,314	4,446*	4,682	4,939
Effectiveness						
Community Survey Question: Rating of Maintenance of Louisville Cemetery[1]	Target = 100	% Excellent or Good	N/A	91	N/A	N/A
Community Survey Question: Rating of Overall Performance of Parks Division[1]	Target = 100	% Excellent or Good	N/A	89	N/A	N/A

Notes:
[1]The community survey occurs every four years. The most recent was 2024.

Program 51: Parks

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Tax Revenue	1,479,181	1,590,492	1,520,719	1,545,974	(69,773)	-4%	25,255	2%
License and Permits	104,194	111,265	76,720	103,720	(34,545)	-31%	27,000	35%
Grant Revenue	293,243	238,274	256,120	267,090	17,846	7%	10,970	4%
Fees	98,554	126,534	185,520	491,530	58,986	47%	306,010	165%
Miscellaneous Revenue	100,988	198,811	134,574	52,115	(64,237)	-32%	(82,459)	-61%
Total Program Revenue [1]	2,076,160	2,265,376	2,173,653	2,460,429	(91,723)	-4%	286,776	13%
Personnel	1,164,783	1,383,168	1,642,160	1,739,901	258,992	19%	97,741	6%
Supplies	121,376	116,291	161,480	162,730	45,189	39%	1,250	1%
Services	813,646	986,197	990,500	999,860	4,303	0%	9,360	1%
Capital Outlay	528,871	1,404,433	4,483,659	2,709,800	3,079,226	219%	(1,773,859)	-40%
Total Program Expenditures	2,628,676	3,890,089	7,277,799	5,612,291	3,387,710	87%	(1,665,508)	-23%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(552,516)	(1,624,713)	(5,104,146)	(3,151,862)	(3,479,433)		1,952,284	
Expenditures per resident	130.78	193.54	362.08	279.22	168.54	87%	(82.86)	-23%
Full-time equivalents (FTE's)	23.85	23.51	22.46	22.35	(1.06)	-5%	(0.11)	0%

Notes:

[1] Program Revenue excludes recurring interfund transfers from the General Fund.

Sub-Program 510: Parks & Recreation Admin

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Total Sub-Program Revenue	-	-	-	-	-		-	
Personnel	13,449	45,587	58,776	65,426	13,189	29%	6,650	11%
Total Sub-Program Revenue [1]	1,850	3,364	3,180	3,180	(184)	-5%	-	0%
Services	24,956	23,727	28,260	25,000	4,533	19%	(3,260)	-12%
Capital Outlay	-	-	-	-	-		-	
Total Sub-Program Expenditures	40,255	72,678	90,216	93,606	17,538	24%	3,390	4%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(40,255)	(72,678)	(90,216)	(93,606)	(17,538)		(3,390)	
Expenditures per resident	2.00	3.62	4.49	4.66	0.87	24%	0.17	4%
Full-time equivalents (FTE's)	0.06	0.06	2.36	2.36	2.30	3833%	-	0%

Sub-Program 511: Parks

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Tax Revenue	1,479,181	1,590,492	1,520,719	1,545,974	(69,773)	-4%	25,255	2%
License and Permits	4,222	3,980	3,720	3,000	(260)	-7%	(720)	-19%
Grant Revenue	293,243	238,274	256,120	267,090	17,846	7%	10,970	4%
Fees	60,681	41,140	145,200	450,000	104,060	253%	304,800	210%
Miscellaneous Revenue	57,692	148,439	101,620	39,465	89,393	60%	(62,155)	-61%
Total Sub-Program Revenue	1,895,019	2,022,325	2,027,379	2,305,529	141,266	7%	278,150	14%
Personnel	1,075,504	1,244,744	1,469,362	1,598,156	224,618	18%	128,794	9%
Supplies	114,157	107,406	147,900	148,400	40,494	38%	500	0%
Services	685,960	842,192	821,990	830,650	(20,202)	-2%	8,660	1%
Capital Outlay	518,871	1,394,433	4,467,659	2,691,300	3,073,226	220%	(1,776,359)	-40%
Total Sub-Program Expenditures	2,394,492	3,588,775	6,906,911	5,268,506	3,318,136	92%	(1,638,405)	-24%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(499,473)	(1,566,450)	(4,879,532)	(2,962,977)	(3,176,870)		1,916,555	
Expenditures per resident	119.13	178.55	343.63	262.11	165.08	92%	(81.51)	-24%
Full-time equivalents (FTE's)	22.54	22.72	18.85	19.31	(3.87)	-17%	0.46	2%

Sub-Program 515: Cemetery

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
License and Permits	99,972	107,286	73,000	100,720	(34,286)	-32%	27,720	38%
Fees	37,873	85,394	40,320	41,530	(45,074)	-53%	1,210	3%
Miscellaneous Revenue	43,296	50,372	32,954	12,650	(17,418)	-35%	(20,304)	-62%
Total Sub-Program Revenue [1]	181,141	243,052	146,274	154,900	(96,778)	-40%	8,626	6%
Personnel	75,830	92,837	114,022	76,319	21,185	23%	(37,703)	-33%
Supplies	5,370	5,522	10,400	11,150	4,878	88%	750	7%
Services	102,729	120,278	140,250	144,210	19,972	17%	3,960	3%
Capital Outlay	10,000	10,000	16,000	18,500	6,000	60%	2,500	16%
Total Sub-Program Expenditures	193,929	228,637	280,672	250,179	52,035	23%	(30,493)	-11%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(12,788)	14,415	(134,398)	(95,279)	(148,813)		39,119	
Expenditures per resident	9.65	11.37	13.96	12.45	2.59	23%	(1.52)	-11%
Full-time equivalents (FTE's)	1.25	0.73	1.25	0.68	0.52	71%	(0.57)	-46%

Note:

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

Open Space & Trails Key Indicators

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

INDICATOR		UNIT	2023 ACTUAL	2024 ACTUAL/EST*	2025 PROJECTED	2026 PROJECTED
Effectiveness						
Number of Acres/Parcels Acquired[1]	Target = N/A	#	1,919.81	1,919.81*	1,919.81	1,919.81
Average Number of Participants per Education Program	Target = 20	#	32	25*	25	25
Volunteer Hours Donated	Target = 950	#	1,081.75	1,000*	1,000	1,000
Percentage of Acres with Active Weed Management[2]	Target = 25	%	23.5	25*	25	25
Community Survey Question: Rating of Maintenance of Open Space[3]	Target = 70	% Excellent or Good	N/A	89	N/A	N/A
Community Survey Question: Rating of Maintenance of Trail System[3]	Target = 95	% Excellent or Good	N/A	92	N/A	N/A

Notes:

[1]Target is less geared towards specific acreage and more around evaluation and prospective property prioritization, available parcels, funding, etc.

[2]Acres of active weed management includes chemical and mechanical (including grazing) control efforts. Additional management efforts including monitoring, cultural, and biological control have not been captured in this acreage.

[3]The community survey occurs every four years. The most recent was 2024.

Program 52: Open Space & Trails

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Tax Revenue	1,479,182	2,628,199	2,534,518	2,576,950	(93,681)	-4%	42,432	2%
Grant Revenue	1,129,191	59,926	3,290	3,290	(56,636)	-95%	-	0%
Miscellaneous Revenue	-	101,060	61,940	89,106	(39,120)	-39%	27,166	44%
Total Program Revenue	2,608,373	2,789,185	2,599,748	2,669,346	(189,437)	-7%	69,598	3%
Personnel	775,296	979,873	1,176,840	1,208,107	196,967	20%	31,267	3%
Supplies	22,672	53,238	30,706	29,746	(22,532)	-42%	(960)	-3%
Services	212,163	346,909	426,181	399,911	79,272	23%	(26,270)	-6%
Capital Outlay	1,366,123	148,239	723,693	715,000	575,454	388%	(8,693)	-1%
Total Program Expenditures	2,376,254	1,528,259	2,357,420	2,352,764	829,161	54%	(4,656)	0%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	232,119	1,260,926	242,328	316,582	(1,018,598)		74,254	
Expenditures per resident	118.22	76.03	117.28	117.05	41.25	54%	(0.23)	0%
Full-time equivalents (FTE's)	10.13	10.20	13.67	13.60	3.47	34%	(0.06)	0%

Sub-Program 521: Acquisition

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Tax Revenue	5,479	6,447	47,636	47,887	41,189	639%	251	1%
Total Sub-Program Revenue	5,479	6,447	47,636	47,887	41,189	639%	251	1%
Personnel	5,449	6,414	7,626	7,877	1,212	19%	251	3%
Supplies	-	3	-	-	(3)		-	
Services	30	30	40,010	40,010	39,980	133267%	-	0%
Capital Outlay	-	-	-	-	-		-	
Total Sub-Program Expenditures	5,479	6,447	47,636	47,887	41,189	639%	251	1%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	-	-	-	-	-		-	
Expenditures per resident	0.27	0.32	2.37	2.38	2.05	639%	0.01	1%
Full-time equivalents (FTE's)	0.03	0.04	0.05	0.05	0.01	25%	-	0%

Sub-Program 522: Maintenance & Management

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Tax Revenue	635,201	893,019	1,449,524	1,282,217	556,505	62%	(167,307)	-12%
Total Sub-Program Revenue	635,201	893,019	1,449,524	1,282,217	556,505	62%	(167,307)	-12%
Personnel	378,537	509,627	627,431	645,292	117,804	23%	17,861	3%
Supplies	18,164	48,171	24,350	23,390	(23,821)	-49%	(960)	-4%
Services	200,424	321,221	347,743	318,535	26,522	8%	(29,208)	-8%
Capital Outlay	38,076	14,000	450,000	295,000	436,000	3114%	(155,000)	-34%
Total Sub-Program Expenditures	635,201	893,019	1,449,524	1,282,217	556,505	62%	(167,307)	-12%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	-	-	-	-	-		-	
Expenditures per resident	31.60	44.43	72.12	63.79	27.69	62%	(8.32)	-12%
Full-time equivalents (FTE's)	5.49	5.65	8.21	8.14	2.56	45%	(0.07)	-1%

Sub-Program 523: Education & Outreach

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Tax Revenue	262,746	302,861	330,727	341,469	27,866	9%	10,742	3%
Total Sub-Program Revenue	262,746	302,861	330,727	341,469	27,866	9%	10,742	3%
Personnel	255,499	287,689	318,667	329,409	30,978	11%	10,742	3%
Supplies	3,422	3,708	5,020	5,020	1,312	35%	-	0%
Services	3,825	11,464	7,040	7,040	(4,424)	-39%	-	0%
Capital Outlay	-	-	-	-	-		-	
Total Sub-Program Expenditures	262,746	302,861	330,727	341,469	27,866	9%	10,742	3%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	-	-	-	-	-		-	
Expenditures per resident	13.07	15.07	16.45	16.99	1.39	9%	0.53	3%
Full-time equivalents (FTE's)	3.00	3.15	3.40	3.40	0.25	8%	-	0%

Sub-Program 524 & 528 (consolidated): New Trails & Trail Maintenance

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Tax Revenue	-	325,932	529,533	681,191	203,601	62%	151,658	29%
Grant Revenue	1,129,191	-	-	-	-		-	
Total Sub-Program Revenue	1,129,191	325,932	529,533	681,191	203,601	62%	151,658	29%
Personnel	135,811	176,143	223,116	225,529	46,973	27%	2,413	1%
Supplies	1,087	1,356	1,336	1,336	(20)	-1%	-	0%
Services	7,884	14,194	31,388	34,326	17,194	121%	2,938	9%
Capital Outlay	1,328,046	134,239	273,693	420,000	139,454	104%	146,307	53%
Total Sub-Program Expenditures	1,472,828	325,932	529,533	681,191	203,601	62%	151,658	29%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(343,637)	-	-	-	-		-	
Expenditures per resident	73.28	16.22	26.34	33.89	10.13	62%	7.55	29%
Full-time equivalents (FTE's)	1.61	1.36	2.01	2.01	0.65	48%	-	0%

Recreation Key Indicators

Goals

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

INDICATOR		UNIT	2023 ACTUAL	2024 ACTUAL/EST*	2025 PROJECTED	2026 PROJECTED
Efficiency						
Average Cost Recovery Rate for Youth Classes & Programs		$/Class or Program	107%-Sports 70%-Youth Activities	98%-Sports 69%-Youth Activities	98%-Youth Sports 69% Youth Activities	90% Youth Sports 70% Youth Activities
Cost Recovery Rate per Round of Golf		$/Round	63.54	74*	75	76
Effectiveness						
Community Survey Question: Rating of Current Recreation Programs for Youth[1]	Target = 95	% Excellent or Good	N/A	91	N/A	N/A
Rounds of Golf per Playable Day	Target = 150	#	154	134	140	144
Community Survey Question: Overall Satisfaction of the Course[2]	Target = 5	Rating 1 to 5	N/A	82	N/A	N/A

Notes:
[1]The community survey occurs every four years. The most recent was 2024.
[2]Formerly a different survey measure, now tied to the community survey.

Program 53: Recreation

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Tax Revenue	1,183,375	1,268,354	1,217,291	1,236,743	(51,063)	-4%	19,452	2%
Grant Revenue	218,092	108,111	593,000	85,000	484,889	449%	(508,000)	-86%
Fees	6,201,431	6,582,874	6,597,213	6,794,050	14,339	0%	196,837	3%
Miscellaneous Revenue	1,595,748	408,095	257,097	297,310	(150,998)	-37%	40,213	16%
Other Revenue	85,000	2,500	-	-	(2,500)		-	
Total Program Revenue [1], [2]	9,283,646	8,369,934	8,664,601	8,413,103	294,667	4%	(251,498)	-3%
Personnel	4,606,441	5,075,383	5,376,171	5,940,418	300,788	6%	564,247	10%
Supplies	520,740	561,706	608,652	614,037	46,946	8%	5,385	1%
Services	2,289,357	2,251,329	2,894,912	2,945,336	643,583	29%	50,424	2%
Capital Outlay	2,179,189	553,412	2,110,260	1,342,352	1,556,848	281%	(767,908)	-36%
Total Program Expenditures [1]	9,595,727	8,441,830	10,989,995	10,842,143	2,548,165	30%	(147,852)	-1%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(312,081)	(71,896)	(2,325,394)	(2,429,040)	(2,253,498)		(103,646)	
Expenditures per resident	477.40	419.99	546.77	539.41	126.77	30%	(7.36)	-1%
Full-time equivalents (FTE's)	69.53	68.67	75.50	77.13	6.84	10%	1.62	2%

Notes:

[1] Program table excludes revenue and expenditures from the Recreation Center Construction and Recreation Center Debt Service Funds.

[2] Program revenue excludes recurring interfund transfers from the General Fund.

Sub-Program 530: Recreation Center Management

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Total Sub-Program Revenue	-	-	-	-	-		-	
Personnel	455,363	497,951	667,034	922,340	169,083	34%	255,306	38%
Supplies	15,693	21,631	26,900	32,650	5,269	24%	5,750	21%
Services	229,665	276,524	329,950	354,440	53,426	19%	24,490	7%
Capital Outlay	1,540	1,540	3,440	3,440	1,900	123%	-	0%
Total Sub-Program Expenditures	702,261	797,646	1,027,324	1,312,870	229,678	29%	285,546	28%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(702,261)	(797,646)	(1,027,324)	(1,312,870)	(229,678)		(285,546)	
Expenditures per resident	34.94	39.68	51.11	65.32	11.43	29%	14.21	28%
Full-time equivalents (FTE's)	9.80	10.24	12.56	13.28	2.32	23%	0.72	6%

Sub-Program 531: Youth Activities

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Fees	655,101	655,341	665,800	632,300	89,393	14%	(33,500)	-5%
Total Sub-Program Revenue	655,101	655,341	665,800	632,300	89,393	14%	(33,500)	-5%
Personnel	490,871	512,844	582,995	633,914	70,151	14%	50,919	9%
Supplies	55,884	51,207	37,560	43,295	(13,647)	-27%	5,735	15%
Services	120,236	114,117	110,218	139,323	(3,899)	-3%	29,105	26%
Capital Outlay	-	-	-	-	-		-	
Total Sub-Program Expenditures	666,991	678,168	730,773	816,532	52,605	8%	85,759	12%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(11,890)	(22,827)	(64,973)	(184,232)	36,788		(119,259)	
Expenditures per resident	33.18	33.74	36.36	40.62	2.62	8%	4.27	12%
Full-time equivalents (FTE's)	7.53	7.53	7.82	8.46	0.29	4%	0.64	8%

Sub-Program 532: Adult Activities

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Fees	329,204	389,029	271,550	258,350	(117,479)	-30%	(13,200)	-5%
Total Sub-Program Revenue	329,204	389,029	271,550	258,350	(117,479)	-30%	(13,200)	-5%
Personnel	435,634	494,817	520,779	549,237	25,962	5%	28,458	5%
Supplies	11,712	9,425	10,200	10,200	775	8%	-	0%
Services	93,233	92,595	282,980	292,980	190,385	206%	10,000	4%
Capital Outlay	-	-	-	-	-		-	
Total Sub-Program Expenditures	540,579	596,837	813,959	852,417	217,122	36%	38,458	5%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(211,375)	(207,808)	(542,409)	(594,067)	(334,601)		(51,658)	
Expenditures per resident	26.89	29.69	40.50	42.41	10.80	36%	1.91	5%
Full-time equivalents (FTE's)	5.61	5.61	6.67	6.85	1.06	19%	0.18	3%

Sub-Program 533: Senior Activities & Services

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Grant Revenue	6,176	5,434	5,000	5,000	(434)	-8%	-	0%
Fees	239,227	200,257	166,540	171,500	(33,717)	-17%	4,960	3%
Total Sub-Program Revenue	245,403	205,691	171,540	176,500	(34,151)	-17%	4,960	3%
Personnel	336,534	351,414	374,466	392,774	23,052	7%	18,308	5%
Supplies	33,085	25,418	45,305	45,305	19,887	78%	-	0%
Services	292,067	261,737	348,290	357,690	86,553	33%	9,400	3%
Capital Outlay	-	-	-	75,000	-		75,000	
Total Sub-Program Expenditures	661,686	638,569	768,061	870,769	129,492	20%	102,708	13%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(416,283)	(432,878)	(596,521)	(694,269)	(163,643)		(97,748)	
Expenditures per resident	32.92	31.77	38.21	43.32	6.44	20%	5.11	13%
Full-time equivalents (FTE's)	3.29	3.26	3.56	3.57	0.30	9%	0.01	0%

Sub-Program 535: Aquatics

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Fees	292,001	277,553	240,500	257,200	(37,053)	-13%	16,700	7%
Total Sub-Program Revenue	292,001	277,553	240,500	257,200	(37,053)	-13%	16,700	7%
Personnel	1,047,800	1,111,887	1,152,777	1,179,923	40,890	4%	27,146	2%
Supplies	83,591	88,343	117,660	117,660	29,317	33%	-	0%
Services	92,247	97,793	115,550	117,250	17,757	18%	1,700	1%
Capital Outlay	76,790	5,236	313,500	333,500	308,264	5887%	20,000	6%
Total Sub-Program Expenditures	1,300,428	1,303,259	1,699,487	1,748,333	396,228	30%	48,846	3%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(1,008,427)	(1,025,706)	(1,458,987)	(1,491,133)	(433,281)		(32,146)	
Expenditures per resident	64.70	64.84	84.55	86.98	19.71	30%	2.43	3%
Full-time equivalents (FTE's)	16.97	17.72	18.98	18.91	1.26	7%	(0.07)	0%

Sub-Program 537: Golf Course [1]

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Grant Revenue	5,359	-	-	-	-		-	
Fees	2,896,256	2,961,074	3,034,570	3,207,700	73,496	2%	173,130	6%
Miscellaneous Revenue	226,307	89,954	54,751	43,310	(35,203)	-39%	(11,441)	-21%
Total Sub-Program Revenue	3,127,922	3,051,028	3,089,321	3,251,010	38,293	1%	161,689	5%
Personnel	1,616,380	1,875,866	1,838,347	1,999,644	(37,519)	-2%	161,297	9%
Supplies	268,022	315,781	306,747	299,397	(9,034)	-3%	(7,350)	-2%
Services	549,975	538,210	635,024	639,653	96,814	18%	4,629	1%
Capital Outlay	841,233	367,788	1,210,360	567,616	842,572	229%	(642,744)	-53%
Total Sub-Program Expenditures	3,275,610	3,097,645	3,990,478	3,506,310	892,833	29%	(484,168)	-12%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(147,688)	(46,617)	(901,157)	(255,300)	(854,540)		645,857	
Expenditures per resident	162.97	154.11	198.53	174.44	44.42	29%	(24.09)	-12%
Full-time equivalents (FTE's)	23.36	21.96	23.71	23.78	1.75	8%	0.07	0%

Note:

[1] Revenue and expenditures are presented on the City's budgetary basis.

Sub-Program 538: Athletic Field Maintenance

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Total Sub-Program Revenue	-	-	-	-	-		-	
Personnel	78,326	81,179	84,089	97,957	2,910	4%	13,868	16%
Supplies	13,403	9,760	20,100	21,350	10,340	106%	1,250	6%
Services	79,598	99,941	113,000	119,000	13,059	13%	6,000	5%
Capital Outlay	10,000	9,883	136,000	57,500	126,117	1276%	(78,500)	-58%
Total Sub-Program Expenditures	181,327	200,763	353,189	295,807	152,426	76%	(57,382)	-16%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(181,327)	(200,763)	(353,189)	(295,807)	(152,426)		57,382	
Expenditures per resident	9.02	9.99	17.57	14.72	7.58	76%	(2.85)	-16%
Full-time equivalents (FTE's)	0.86	0.97	0.82	0.90	(0.15)	-15%	0.07	9%

Sub-Program 539: Recreation Center Building Maintenance

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Total Sub-Program Revenue	-	-	-	-	-		-	
Personnel	145,533	149,425	155,684	164,629	6,259	4%	8,945	6%
Supplies	39,350	40,142	44,180	44,180	4,038	10%	-	0%
Services	830,795	768,871	956,460	921,560	187,589	24%	(34,900)	-4%
Capital Outlay	1,251,166	170,504	450,400	308,736	279,896	164%	(141,664)	-31%
Total Sub-Program Expenditures	2,266,844	1,128,942	1,606,724	1,439,105	477,782	42%	(167,619)	-10%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(2,266,844)	(1,128,942)	(1,606,724)	(1,439,105)	(477,782)		167,619	
Expenditures per resident	112.78	56.17	79.94	71.60	23.77	42%	(8.34)	-10%
Full-time equivalents (FTE's)	2.11	1.38	1.38	1.38	-	0%	-	0%

Cultural Services Key Indicators

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

INDICATOR		UNIT	2023 ACTUAL	2024 ACTUAL/EST*	2025 PROJECTED	2026 PROJECTED
Workload						
Total Library Circulation (Number of Checkouts & Renewals)[1]		#	576,234	586,459	590,000	595,000
Library Visits per Capita[2]		#	5.9	6.8	6.5	6.5
Effectiveness						
Average Number of Attendees per Outdoor Event	Target = 6,000	#	2,000	1,500	5,000	5,000
Average Number of Attendees per Indoor Event[3]	Target = 70	#	60	50	60	60
Community Survey Question: Rating of Opportunities to Attend Cultural Activities[4]	Target = 80	% Excellent or Good	N/A	66	N/A	N/A
Average Number of Attendees per Library Program	Target = 35	#	33	35	35	35
Community Survey Question: Rating of Overall Performance of Louisville Public Library[4]	Target = 98	% Excellent or Good	N/A	97	N/A	N/A
Average Number of Attendees per Museum Program	Target = 70	#	83	83	85	85
Percentage Change in Number of Museum Visitors	Target = 10	%	30	15	10	10
Community Survey Question: Rating of Overall Performance of Louisville Historical Museum[4]	Target = 95	% Excellent or Good	N/A	97	N/A	N/A

Program 55: Cultural Services

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
License and Permits	4,868	7,350	7,500	7,500	150	2%	-	0%
Grant Revenue	368,004	490,747	431,500	501,500	(59,247)	-12%	70,000	16%
Fees	31,308	28,298	42,150	38,700	13,852	49%	(3,450)	-8%
Fines	3,908	3,804	4,000	4,000	196	5%	-	0%
Miscellaneous Revenue	(19)	42	70,700	-	70,658	168233%	(70,700)	-100%
Total Program Revenue	408,069	530,241	555,850	551,700	25,609	5%	(4,150)	-1%
Personnel	1,896,440	1,996,055	2,142,275	2,315,169	146,220	7%	172,894	8%
Supplies	188,729	166,455	165,020	156,920	(1,435)	-1%	(8,100)	-5%
Services	704,024	957,627	1,022,900	965,750	65,273	7%	(57,150)	-6%
Capital Outlay	59,725	61,427	608,932	196,525	547,505	891%	(412,407)	-68%
Total Program Expenditures	2,848,918	3,181,564	3,939,127	3,634,364	757,563	24%	(304,763)	-8%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(2,440,849)	(2,651,323)	(3,383,277)	(3,082,664)	(731,954)		300,613	
Expenditures per resident	141.74	158.29	195.98	180.81	37.69	24%	(15.16)	-8%
Full-time equivalents (FTE's)	21.27	26.21	26.91	27.21	0.70	3%	0.29	1%

Sub-Program 551: Library Services

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Grant Revenue	362,004	448,162	391,500	461,500	(56,662)	-13%	70,000	18%
Fees	5,421	6,366	10,950	5,500	4,584	72%	(5,450)	-50%
Fines	3,908	3,804	4,000	4,000	196	5%	-	0%
Miscellaneous Revenue	(19)	42	-	-	(42)	-100%	-	
Total Sub-Program Revenue	371,314	458,374	406,450	471,000	(51,882)	-11%	64,550	16%
Personnel	1,638,619	1,715,611	1,839,891	1,994,592	124,280	7%	154,701	8%
Supplies	180,828	158,227	149,620	141,520	(8,607)	-5%	(8,100)	-5%
Services	380,726	415,560	535,240	471,970	119,680	29%	(63,270)	-12%
Capital Outlay	59,725	36,955	558,894	196,525	521,939	1412%	(362,369)	-65%
Total Sub-Program Expenditures	2,259,898	2,326,353	3,083,645	2,804,607	757,292	33%	(279,038)	-9%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(1,888,584)	(1,867,979)	(2,677,195)	(2,333,607)	(809,174)		343,588	
Expenditures per resident	112.43	115.74	153.42	139.53	37.68	33%	(13.88)	-9%
Full-time equivalents (FTE's)	17.89	22.04	22.74	22.99	0.70	3%	0.25	1%

Sub-Program 552: Museum Services

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Grant Revenue	6,000	42,586	40,000	40,000	(2,586)	-6%	-	0%
Fees	14,392	7,722	14,500	14,500	6,778	88%	-	0%
Total Sub-Program Revenue	20,392	50,308	54,500	54,500	4,192	8%	-	0%
Personnel	188,926	202,735	203,644	216,708	909	0%	13,064	6%
Supplies	5,464	6,691	9,320	9,320	2,629	39%	-	0%
Services	43,526	75,251	95,200	98,970	19,949	27%	3,770	4%
Capital Outlay	-	6,050	38,460	-	32,410	536%	(38,460)	-100%
Total Sub-Program Expenditures	237,916	290,727	346,624	324,998	55,897	19%	(21,626)	-6%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(217,524)	(240,419)	(292,124)	(270,498)	(51,705)		21,626	
Expenditures per resident	11.84	14.46	17.24	16.17	2.78	19%	(1.08)	-6%
Full-time equivalents (FTE's)	2.76	2.89	2.89	2.93	-	0%	0.04	2%

Sub-Program 553: Cultural Arts & Special Events

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
License & Permits	4,868	7,350	7,500	7,500	150	2%	-	0%
Fees	11,495	14,210	16,700	18,700	2,490	18%	2,000	12%
Miscellaneous Revenue	-	-	70,700	-	70,700	-	(70,700)	-100%
Total Sub-Program Revenue	16,363	21,560	94,900	26,200	73,340	340%	(68,700)	-72%
Personnel	68,895	77,709	98,740	103,869	21,031	27%	5,129	5%
Supplies	2,437	1,538	6,080	6,080	4,542	295%	-	0%
Services	279,771	466,816	392,460	394,810	(74,356)	-16%	2,350	1%
Capital Outlay	-	18,422	11,579	-	(6,843)	-37%	(11,579)	
Total Sub-Program Expenditures	351,103	564,485	508,859	504,759	(55,626)	-10%	(4,100)	-1%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(334,740)	(542,925)	(413,959)	(478,559)	128,966		(64,600)	
Expenditures per resident	17.47	28.08	25.32	25.11	(2.77)	-10%	(0.20)	-1%
Full-time equivalents (FTE's)	0.62	1.28	1.28	1.29	-	0%	0.01	1%

Community Design Key Indicators

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

INDICATOR		UNIT	2023 ACTUAL	2024 ACTUAL/EST*	2025 PROJECTED	2026 PROJECTED
Efficiency						
Average Time from Submittal to City Council Public Hearing		Days	230	200*	200	200
Percentage of Staff Comments Provided within 10 Business Days for Building Permits		%	87	90*	90	90
Effectiveness						
Community Survey Question: Rating of Planning & Building Department[1]	Target = 90	% Excellent or Good	N/A	63	N/A	N/A
Community Survey Question: Rating of Preservation of Historic Character of Old Town[1]	Target = 90	% Excellent or Good	N/A	76	N/A	N/A
Percentage of Historic Assessments that Result in Landmarking	Target = 50	%	10	15*	20	20

Notes:
[1]The community survey occurs every four years. The most recent was 2024.

Program 16: Community Design

Description	2023 Actual	2024 Actual,	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Tax Revenue	986,119	1,053,169	1,013,119	1,030,626	(40,050)	-4%	17,507	2%
License and Permits	3,544,367	2,993,260	1,328,588	1,917,100	(1,664,672)	-56%	588,512	44%
Fees	40,716	116,804	139,568	142,000	22,764	19%	2,432	2%
Miscellaneous Revenue	155,440	173,372	103,682	133,000	(69,690)	-40%	29,318	28%
Total Program Revenue	4,726,642	4,336,605	2,584,957	3,222,726	(1,751,648)	-40%	637,769	25%
Personnel	2,201,466	2,191,725	2,389,746	2,544,121	198,021	9%	154,375	6%
Supplies	25,413	18,492	46,050	1,746,050	27,558	149%	1,700,000	3692%
Services	1,317,053	1,049,173	1,575,330	1,554,860	526,157	50%	(20,470)	-1%
Capital Outlay	41,951	32,931	75,850	311,450	42,919	130%	235,600	311%
Total Program Expenditures	3,585,883	3,292,321	4,086,976	6,156,481	794,655	24%	2,069,505	51%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	1,140,759	1,044,284	(1,502,019)	(2,933,755)	(2,546,303)		(1,431,736)	
Expenditures per resident	178.40	163.80	203.33	306.29	39.54	24%	102.96	51%
Full-time equivalents (FTE's)	18.36	18.31	16.72	17.12	(1.59)	-9%	0.40	2%

Sub-Program 161: Community Design

Description	2023 Actual	2024 Actual,	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Total Sub-Program Revenue	-	-	-	-	-		-	
Personnel	600,101	623,850	738,184	784,569	114,334	18%	46,385	6%
Supplies	9,237	5,621	10,500	1,710,500	4,879	87%	1,700,000	16190%
Services	268,576	212,260	638,440	122,220	426,180	201%	(516,220)	-81%
Capital Outlay	41,951	32,931	-	55,000	(32,931)	-100%	55,000	
Total Sub-Program Expenditures	919,865	874,662	1,387,124	2,672,289	512,462	59%	1,285,165	93%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(919,865)	(874,662)	(1,387,124)	(2,672,289)	(512,462)		(1,285,165)	
Expenditures per resident	45.76	43.52	69.01	132.95	25.50	59%	63.94	93%
Full-time equivalents (FTE's)	4.79	4.79	4.93	4.91	0.14	3%	(0.02)	0%

Sub-Program 162/163: Development Review

Description	2023 Actual	2024 Actual,	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Licenses and Permits	3,544,367	2,993,260	1,328,588	1,917,100	(1,664,672)	-56%	588,512	44%
Fees	40,716	116,804	139,568	142,000	22,764	19%	2,432	2%
Total Sub-Program Revenue	3,585,083	3,110,064	1,468,156	2,059,100	(1,641,908)	-53%	590,944	40%
Personnel	1,452,879	1,410,955	1,474,419	1,583,187	63,464	4%	108,768	7%
Supplies	15,553	11,533	33,400	33,400	21,867	190%	-	0%
Services	260,008	531,067	373,740	319,490	(157,327)	-30%	(54,250)	-15%
Capital Outlay	-	-	-	-	-		-	
Total Sub-Program Expenditures	1,728,440	1,953,555	1,881,559	1,936,077	(71,996)	-4%	54,518	3%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	1,856,643	1,156,509	(413,403)	123,023	(1,569,912)		536,426	
Expenditures per resident	85.99	97.19	93.61	96.32	(3.58)	-4%	2.71	3%
Full-time equivalents (FTE's)	12.29	12.22	10.49	11.03	(1.73)	-14%	0.54	5%

Sub-Program 165: Historic Preservation

Description	2023 Actual	2024 Actual,	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Tax Revenue	986,119	1,053,169	1,013,119	1,030,626	(40,050)	-4%	17,507	2%
Miscellaneous Revenue	155,440	173,372	103,682	133,000	(69,690)	-40%	29,318	28%
Total Sub-Program Revenue	1,141,559	1,226,541	1,116,801	1,163,626	(109,740)	-9%	46,825	4%
Personnel	148,486	156,920	177,143	176,365	20,223	13%	(778)	0%
Supplies	624	1,337	2,150	2,150	813	61%	-	0%
Services	788,469	305,846	563,150	1,113,150	257,304	84%	550,000	98%
Capital Outlay	-	-	75,850	256,450	75,850	-	180,600	
Total Sub-Program Expenditures	937,579	464,103	818,293	1,548,115	354,190	76%	729,822	89%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	203,980	762,438	298,508	(384,489)	(463,930)		(682,997)	
Expenditures per resident	46.65	23.09	40.71	77.02	17.62	76%	36.31	89%
Full-time equivalents (FTE's)	1.28	1.30	1.31	1.19	0.01	1%	(0.12)	-9%

Economic Prosperity Key Indicators

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

INDICATOR		UNIT	2023 ACTUAL	2024 ACTUAL/EST*	2025 PROJECTED	2026 PROJECTED
Effectiveness						
Community Survey Question: Rating of Overall Economic Health of Louisville[1]	Target = 90	% Excellent or Good	N/A	65	N/A	N/A
Business Satisfaction Survey Rating[2]	Target = 60	% Business Friendly Community	N/A	N/A*	60	60

Notes:

[1]The community survey occurs every four years. The most recent was 2024.

[2]The business survey is being retooled and anticipated to be re-deployed in 2025.

Program 65: Economic Prosperity [1]

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Fees	50,000	50,000	60,000	60,000	10,000		-	
Total Program Revenue	50,000	50,000	60,000	60,000	10,000	20%	-	0%
Personnel	187,536	244,266	257,297	272,211	13,031	5%	14,914	6%
Supplies	1,543	1,594	1,500	2,500	(94)	-6%	1,000	67%
Services	132,554	150,250	285,630	157,100	135,380	90%	(128,530)	-45%
Capital Outlay	-	-	-	-	-		-	
Total Program Expenditures	321,633	396,110	544,427	431,811	148,317	37%	(112,616)	-21%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(271,633)	(346,110)	(484,427)	(371,811)	(138,317)		112,616	
Expenditures per resident	16.00	19.71	27.09	21.48	7.38	37%	(5.60)	-21%
Full-time equivalents (FTE's)	2.00	2.00	2.00	2.00	-	0%	-	0%

Note:
[1] Excludes all revenue and expenditures from the Urban Revitalization District Fund.

Sub-Program 651: Business Retention & Development [1]

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Fees	50,000	50,000	60,000	60,000	10,000	20%	-	
Total Sub-Program Revenue	50,000	50,000	60,000	60,000	10,000		-	
Personnel	187,536	244,266	257,297	272,211	13,031	5%	14,914	6%
Supplies	1,543	1,594	1,500	2,500	(94)	-6%	1,000	67%
Services	132,554	150,250	285,630	157,100	135,380	90%	(128,530)	-45%
Capital Outlay	-	-	-	-	-		-	
Total Sub-Program Expenditures	321,633	396,110	544,427	431,811	148,317	37%	(112,616)	-21%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(271,633)	(346,110)	(484,427)	(371,811)	(138,317)		112,616	
Expenditures per resident	16.00	19.71	27.09	21.48	7.38	37%	(5.60)	-21%
Full-time equivalents (FTE's)	2.00	2.00	2.00	2.00	-	0%	-	0%

Note:
[1] Excludes all revenue and expenditures from the Urban Revitalization District Fund.

Administration & Support Services Key Indicators

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

INDICATOR		UNIT	2023 ACTUAL	2024 ACTUAL/EST*	2025 PROJECTED	2026 PROJECTED
Workload						
Percentage Change in Number of Licenses and Permits Processed by City Clerk's Office		%	-12	-20*	-10	-10
Percentage Change in Number of IT Tickets Addressed		%	16.2	6.2*	6	6
Number of IT Devices Supported		#	N/A	3,000*	3,100	3,150
Efficiency						
Percentage of Public Record Requests Responded to within 24 Hours of Filing Request		%	40	40*	40	40
Overall Energy Used for City Facilities		kBTU	55,467,692	57,000,000*	59,000,000	61,000,000
Percentage Change in Water Usage for all City Facilities		%	-37	-5*	-5	-5
Percentage Change in Fuel Consumption by City Fleet Vehicles		%	-13	-5*	-5	-5
Percentage Change in Greenhouse Gas (GHG) Emissions for All City Facilities		%	-7	-5*	-5	-5
City-Wide Revenue Forecast Accuracy Percentage		%	100	98	100	100
City-Wide Expenditure Forecast Accuracy Percentage (excl. capital expenditures)		%	89	93	90	90
Effectiveness						
Employee Satisfaction Survey Question: Rating of City Leadership[1]	Target = 5	Rating 1 to 5	3.42	N/A*	3.5	N/A
Community Survey Question: Rating of Overall Performance of City Government[2]	Target = 100	% Excellent or Good	N/A	67%	N/A	N/A
Annual Training Hours per Full-Time Employee	Target = 20	#	n/a	10*	20	20
Worker's Compensation Rating	Target = >1	#	1	0.81*	>1	>1
Employee Satisfaction Survey Question: Rating of Overall Workplace Climate[1]	Target = 3.5	Rating 1 to 5	3.89	N/A*	3.9	N/A
Internal Survey Question: Overall Performance Rating of IT Services/Support[3]	Target = 10	Rating 1 to 10	N/A	9.5*	9.6	9.6
Internal Survey Question: Customer Service Satisfaction with Legal Services	Target = 5	Rating 1 to 5	4	4*	4	4

INDICATOR		UNIT	2023 ACTUAL	2024 ACTUAL/EST*	2025 PROJECTED	2026 PROJECTED
Number of Monthly Website Visitors	Target = 50,000	#	31,141	52,531*	62,000	70,000
Number of Social Media Followers	Target = 30,000	#	N/A	43,424*	50,000	55,000
Community Survey Question: Rating of City Response to Citizen Complaints or Concerns[2]	Target = 100	% Excellent or Good	N/A	56	N/A	N/A
Digital Content Accessibility Rating[4]	Target = TBD	TBD	TBD	TBD*	TBD	TBD
Percentage of Councilmembers and Executive Leadership Team Completed City Implicit Bias Course[5]	Target = 100	%	N/A	N/A	100%	100%
Percentage of Employees Who Have Completed City Implicit Bias Course[5]	Target = 100	%	N/A	N/A	70	80

Notes:
[1]The employee survey occurs every other year.
[2]The community survey occurs every four years. The most recent was 2024.
[3]Previously measured using different rating scales.
[4]New metric related to Digital Content Accessibility rating. Staff will start compiling data in 2023 and 2024, due to new legislation, for reporting in 2025.
[5]New metric related to Equity, Diversity & Inclusion. Staff will start compiling data in 2023 for reporting starting in 2024.

Program 10: Administration & Support Services

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Bag Tax	206,890	114,713	100,000	100,000	(14,713)	-13%	-	0%
License and Permits	118,170	60,775	45,772	46,930	(15,003)	-25%	1,158	3%
Grant Revenue	41,285	39,649	25,000	25,000	(14,649)	-37%	-	0%
Fees	594,465	408,926	157,140	155,860	(251,786)	-62%	(1,280)	-1%
Miscellaneous Revenue	59,363	43,600	33,175	1,000	(10,425)	-24%	(32,175)	-97%
Other Revenue	20,880	39,801	-	-	(39,801)	-100%	-	
Total Program Revenue	1,041,053	707,464	361,087	328,790	(346,377)	-49%	(32,297)	-9%
Personnel	4,129,993	4,596,380	4,976,487	4,590,971	380,107	8%	(385,516)	-8%
Supplies	387,050	312,500	651,362	677,517	338,862	108%	26,155	4%
Services	2,689,788	2,778,281	3,287,506	3,718,031	509,225	18%	430,525	13%
Capital Outlay	519,484	1,220,607	13,029,737	1,299,050	11,809,130	967%	(11,730,687)	-90%
Total Program Expenditures	7,726,315	8,907,768	21,945,092	10,285,569	13,037,324	146%	(11,659,523)	-53%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(6,685,262)	(8,200,304)	(21,584,005)	(9,956,779)	(13,383,701)		11,627,226	
Expenditures per resident	384.39	443.17	1,091.80	511.72	648.62	146%	(580.08)	-53%
Full-time equivalents (FTE's)	35.62	40.25	38.75	32.16	(1.50)	-4%	(6.59)	-17%

Sub-Program 101: Governance & Administration

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Total Sub-Program Revenue	-	-	-	-	-		-	
Personnel	1,102,461	1,218,962	1,300,030	1,181,900	81,068	7%	(118,130)	-9%
Supplies	21,485	6,096	44,800	22,905	38,704	635%	(21,895)	-49%
Services	1,036,002	1,125,967	1,495,224	1,813,568	369,257	33%	318,344	21%
Capital Outlay	-	-	20,000	20,000	20,000	-	-	0%
Total Sub-Program Expenditures	2,159,948	2,351,025	2,860,054	3,038,373	509,029	22%	178,319	6%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(2,159,948)	(2,351,025)	(2,860,054)	(3,038,373)	(509,029)		(178,319)	
Expenditures per resident	107.46	116.97	142.29	151.16	25.32	22%	8.87	6%
Full-time equivalents (FTE's)	7.07	9.46	9.23	6.28	(0.23)	-2%	(2.95)	-32%

Sub-Program 102: Public Information & Involvement

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Total Sub-Program Revenue	-	-	-	-	-		-	
Personnel	443,368	424,782	477,940	493,856	53,158	13%	15,916	3%
Supplies	4,641	3,916	20,350	17,425	16,434	420%	(2,925)	-14%
Services	142,540	180,904	284,552	175,163	103,648	57%	(109,389)	-38%
Capital Outlay	-	-	-	-	-		-	
Total Sub-Program Expenditures	590,549	609,602	782,842	686,444	173,240	28%	(96,398)	-12%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(590,549)	(609,602)	(782,842)	(686,444)	(173,240)		96,398	
Expenditures per resident	29.38	30.33	38.95	34.15	8.62	28%	(4.80)	-12%
Full-time equivalents (FTE's)	4.24	4.14	4.13	4.04	(0.01)	0%	(0.09)	-2%

Sub-Program 103: Sustainability

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Bag Tax	206,890	114,713	100,000	100,000	(14,713)	-13%	-	0%
Grant Revenue	41,285	36,649	25,000	25,000	(11,649)	-32%	-	0%
Total Sub-Program Revenue	248,175	151,362	125,000	125,000	(26,362)	-17%	-	0%
Personnel	185,275	225,220	278,414	263,436	53,194	24%	(14,978)	-5%
Supplies	1,375	7,488	13,400	13,400	5,912	79%	-	0%
Services	316,126	143,522	137,350	237,350	(6,172)	-4%	100,000	73%
Capital Outlay	90,168	418,040	1,001,963	-	583,923	140%	(1,001,963)	-100%
Total Sub-Program Expenditures	592,944	794,270	1,431,127	514,186	636,857	80%	(916,941)	-64%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(344,769)	(642,908)	(1,306,127)	(389,186)	(663,219)		916,941	
Expenditures per resident	29.50	39.52	71.20	25.58	31.68	80%	(45.62)	-64%
Full-time equivalents (FTE's)	1.16	2.16	2.16	2.16	-	0%	-	0%

Sub-Program 111: City Clerk & Public Records

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
License and Permits	32,895	32,750	35,772	36,930	3,022	9%	1,158	3%
Total Sub-Program Revenue	32,895	32,750	35,772	36,930	3,022	9%	1,158	3%
Personnel	297,208	268,107	328,742	288,574	60,635	23%	(40,168)	-12%
Supplies	10,263	17,806	5,600	5,600	(12,206)	-69%	-	0%
Services	120,697	73,236	120,540	200,750	47,304	65%	80,210	67%
Capital Outlay	-	-	-	-	-		-	
Total Sub-Program Expenditures	428,168	359,149	454,882	494,924	95,733	27%	40,042	9%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(395,273)	(326,399)	(419,110)	(457,994)	(92,711)		(38,884)	
Expenditures per resident	21.30	17.87	22.63	24.62	4.76	27%	1.99	9%
Full-time equivalents (FTE's)	3.25	3.25	3.25	3.30	-	0%	0.05	2%

Sub-Program 121: Legal Support

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Total Sub-Program Revenue	-	-	-	-	-		-	
Personnel	-	-	-	-	-		-	
Supplies	-	-	-	-	-		-	
Services	235,336	457,142	330,000	415,750	(127,142)	-28%	85,750	26%
Capital Outlay	-	-	-	-	-		-	
Total Sub-Program Expenditures	235,336	457,142	330,000	415,750	(127,142)	-28%	85,750	26%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(235,336)	(457,142)	(330,000)	(415,750)	127,142		(85,750)	
Expenditures per resident	11.71	22.74	16.42	20.68	(6.33)	-28%	4.27	26%
Full-time equivalents (FTE's)	-	-	-	-	-		-	

Sub-Program 131: Human Resources & Organizational Development

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Total Sub-Program Revenue	-	-	-	-	-		-	
Personnel	677,662	698,055	772,329	509,469	74,274	11%	(262,860)	-34%
Supplies	33,518	41,050	67,100	77,575	26,050	63%	10,475	16%
Services	250,926	181,896	212,450	229,050	30,554	17%	16,600	8%
Capital Outlay	-	-	-	-	-		-	
Total Sub-Program Expenditures	962,106	921,001	1,051,879	816,094	130,878	14%	(235,785)	-22%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(962,106)	(921,001)	(1,051,879)	(816,094)	(130,878)		235,785	
Expenditures per resident	47.87	45.82	52.33	40.60	6.51	14%	(11.73)	-22%
Full-time equivalents (FTE's)	6.12	6.12	6.11	3.52	(0.01)	0%	(2.59)	-42%

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

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
License and Permits	85,275	28,025	10,000	10,000	(18,025)	-64%	-	0%
Total Sub-Program Revenue	85,275	28,025	10,000	10,000	(18,025)	-64%	-	0%
Personnel	619,644	800,629	789,424	767,562	(11,205)	-1%	(21,862)	-3%
Supplies	7,729	12,169	5,000	6,500	(7,169)	-59%	1,500	30%
Services	219,766	159,519	133,950	126,030	(25,569)	-16%	(7,920)	-6%
Capital Outlay	-	-	-	500,000	-		500,000	
Total Sub-Program Expenditures	847,139	972,317	928,374	1,400,092	(43,943)	-5%	471,718	51%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(761,864)	(944,292)	(918,374)	(1,390,092)	25,918		(471,718)	
Expenditures per resident	42.15	48.37	46.19	69.66	(2.19)	-5%	23.47	51%
Full-time equivalents (FTE's)	6.21	7.25	6.77	5.76	(0.48)	-7%	(1.01)	-15%

Sub-Program 171: Information Technology

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Total Sub-Program Revenue	-	-	-	-	-		-	
Personnel	618,381	764,057	829,305	874,338	65,248	9%	45,033	5%
Supplies	272,065	183,817	447,427	486,427	263,610	143%	39,000	9%
Services	65,874	137,700	178,830	162,450	41,130	30%	(16,380)	-9%
Capital Outlay	310,822	435,851	843,541	744,050	407,690	94%	(99,491)	-12%
Total Sub-Program Expenditures	1,267,142	1,521,425	2,299,103	2,267,265	777,678	51%	(31,838)	-1%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(1,267,142)	(1,521,425)	(2,299,103)	(2,267,265)	(777,678)		31,838	
Expenditures per resident	63.04	75.69	114.38	112.80	38.69	51%	(1.58)	-1%
Full-time equivalents (FTE's)	6.16	6.16	5.39	5.39	(0.77)	-13%	-	0%

Sub-Program 181: Fleet Maintenance

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Total Sub-Program Revenue	-	-	-	-	-		-	
Personnel	1,866	1,922	2,117	2,197	195	10%	80	4%
Supplies	4,515	10,052	6,165	6,165	(3,887)	-39%	-	0%
Services	14,457	46,878	7,930	7,430	(38,948)	-83%	(500)	-6%
Capital Outlay	115	-	-	-	-		-	
Total Sub-Program Expenditures	20,953	58,852	16,212	15,792	(42,640)	-72%	(420)	-3%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(20,953)	(58,852)	(16,212)	(15,792)	42,640		420	
Expenditures per resident	1.04	2.93	0.81	0.79	(2.12)	-72%	(0.02)	-3%
Full-time equivalents (FTE's)	0.02	0.02	0.02	0.02	-	0%	-	0%

Sub-Program 191: Facility Maintenance

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Total Sub-Program Revenue	-	-	-	-	-		-	
Personnel	184,128	194,646	198,186	209,639	3,540	2%	11,453	6%
Supplies	31,459	30,106	41,520	41,520	11,414	38%	-	0%
Services	288,064	271,518	386,680	350,490	115,162	42%	(36,190)	-9%
Capital Outlay	118,379	366,715	11,164,233	35,000	10,797,518	2944%	(11,129,233)	-100%
Total Sub-Program Expenditures	622,030	862,985	11,790,619	636,649	10,927,634	1266%	(11,153,970)	-95%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(622,030)	(862,985)	(11,790,619)	(636,649)	(10,927,634)		11,153,970	
Expenditures per resident	30.95	42.93	586.60	31.67	543.66	1266%	(554.92)	-95%
Full-time equivalents (FTE's)	1.39	1.69	1.69	1.69	-	0%	-	0%

General Fund Budget Summary

Description	2022 Actual	2023 Actual	2024 Actual	2025 Revised	2026 Budget
Tax Revenue	19,924,264	20,747,649	22,496,976	22,818,802	22,868,854
License and Permits	3,266,311	3,671,627	3,065,365	1,385,580	1,975,250
Grant Revenue	1,653,758	2,218,521	1,808,773	1,815,066	2,645,460
Fees	183,357	207,557	282,828	261,698	259,350
Fines	57,456	90,557	142,924	104,000	104,000
Miscellaneous Revenue	785,735	894,201	959,036	569,895	714,360
Other Revenue	383,668	540,328	677	-	-
Total Revenue	26,254,549	28,370,440	28,756,579	26,955,041	28,567,274
Personnel	13,756,755	14,557,310	15,864,589	17,323,126	17,748,990
Supplies	1,064,018	1,205,754	1,163,651	1,598,237	3,333,897
Services	7,346,926	7,125,238	7,106,482	8,178,040	7,725,133
Debt Service	21,635	149,938	274,253	8,600	8,600
Capital Outlay	383,668	539,192	-	63,900	-
Total Expenditures	22,573,002	23,577,432	24,408,975	27,171,903	28,816,620
Transfer In	5,416,658	190,190	319,923	208,900	215,200
Transfer Out	(6,016,186)	(5,379,080)	(2,408,770)	(2,481,000)	(2,555,500)
Net Transfers	(599,528)	(5,188,890)	(2,088,847)	(2,272,100)	(2,340,300)
Net Change in Fund Balance	3,082,019	(395,882)	2,258,757	(2,488,962)	(2,589,646)

Conservation Trust-Lottery Fund Budget Summary

Description	2022 Actual	2023 Actual	2024 Actual	2025 Revised	2026 Budget
Grant Revenue	270,769	293,243	238,274	256,120	263,800
Miscellaneous Revenue	(2,655)	36,122	38,915	27,224	25,000
Total Revenue	268,114	329,365	277,189	283,344	288,800
Services	190	314	374	100	100
Capital Outlay	-	-	453,965	561,035	205,500
Total Expenditures	190	314	454,339	561,135	205,600
Transfer Out	-	-	-	-	(100,000)
Net Transfers	-	-	-	-	(100,000)
Net Change in Fund Balance	267,924	329,051	(177,150)	(277,791)	(16,800)

Cemetery Perpetual Care Fund Budget Summary

Description	2022 Actual	2023 Actual	2024 Actual	2025 Revised	2026 Budget
License and Permits	67,394	49,986	53,643	36,500	50,000
Miscellaneous Revenue	(1,950)	35,412	38,465	24,831	30,000
Total Revenue	65,444	85,398	92,108	61,331	80,000
Services	347	300	300	300	300
Total Expenditures	347	300	300	300	300
Transfer Out	(8,640)	(12,480)	(16,780)	(17,300)	(38,465)
Net Transfers	(8,640)	(12,480)	(16,780)	(17,300)	(38,465)
Net Change in Fund Balance	56,457	72,618	75,028	43,731	41,235

Cemetery Fund Budget Summary

Description	2022 Actual	2023 Actual	2024 Actual	2025 Revised	2026 Budget
License and Permits	67,394	49,986	53,643	36,500	50,000
Fees	39,200	37,873	85,394	40,320	41,500
Miscellaneous Revenue	(630)	7,883	11,907	8,123	9,000
Total Revenue	105,964	95,742	150,944	84,943	100,500
Personnel	97,777	75,832	92,837	114,022	76,319
Supplies	2,138	5,370	5,522	10,400	11,150
Services	104,817	102,429	119,978	139,950	143,910
Capital Outlay	4,210	10,000	10,000	16,000	18,500
Total Expenditures	208,942	193,631	228,337	280,372	249,879
Transfer In	174,677	182,330	139,000	143,200	168,165
Net Transfers	174,677	182,330	139,000	143,200	168,165
Net Change in Fund Balance	71,699	84,441	61,607	(52,229)	18,786

PEG Fee Fund Budget Summary

Description	2022 Actual	2023 Actual	2024 Actual	2025 Revised	2026 Budget
Fees	19,320	15,265	13,696	14,590	13,310
Miscellaneous Revenue	(183)	2,059	1,868	1,635	1,000
Total Revenue	19,137	17,324	15,564	16,225	14,310
Services	10	18	22	50	50
Total Expenditures	10	18	22	20,050	20,050
Transfer Out	-	-	(50,000)	-	-
Net Transfers	-	-	(50,000)	-	-
Net Change in Fund Balance	19,127	17,306	(34,458)	(3,825)	(5,740)

Parking Improvement Fund Budget Summary

Description	2022 Actual	2023 Actual	2024 Actual	2025 Revised	2026 Budget
Miscellaneous Revenue	(223)	4,411	4,645	3,034	4,000
Total Revenue	(223)	4,411	4,645	3,034	4,000
Services	47	44	45	50	150
Total Expenditures	47	44	45	50	150
Net Change in Fund Balance	(270)	4,367	4,600	2,984	3,850

Historic Preservation Fund Budget Summary

Description	2022 Actual	2023 Actual	2024 Actual	2025 Revised	2026 Budget
Tax Revenue	922,808	986,119	1,053,169	1,013,119	1,030,626
Miscellaneous Revenue	(4,993)	155,440	173,372	103,682	133,000
Total Revenue	917,815	1,141,559	1,226,541	1,116,801	1,163,626
Personnel	139,556	148,486	156,920	177,143	176,365
Supplies	1,296	624	1,337	2,150	2,150
Services	85,597	788,469	305,845	563,150	1,113,150
Capital Outlay	145,531	-	-	75,850	256,450
Total Expenditures	371,980	937,579	464,102	818,293	1,548,115
Transfer Out	(184,562)	(190,190)	(202,790)	(208,900)	(215,200)
Net Transfers	(184,562)	(190,190)	(202,790)	(208,900)	(215,200)
Net Change in Fund Balance	361,273	13,790	559,649	89,608	(599,689)

Recreation Fund Budget Summary

Description	2022 Actual	2023 Actual	2024 Actual	2025 Revised	2026 Budget
Tax Revenue	1,108,412	1,183,377	1,268,354	1,217,291	1,236,743
Grant Revenue	471,860	212,733	108,111	85,000	85,000
Fees	2,635,000	3,305,175	3,621,800	3,562,643	3,586,350
Miscellaneous Revenue	73,086	1,450,760	320,422	202,346	240,000
Total Revenue	4,288,358	6,152,045	5,318,687	5,067,280	5,148,093
Personnel	2,619,187	2,990,075	3,199,517	3,537,824	3,940,774
Supplies	182,890	252,718	245,925	301,905	314,640
Services	1,610,320	1,739,300	1,713,118	2,259,888	2,305,683
Capital Outlay	56,163	1,337,956	185,623	899,900	774,736
Total Expenditures	4,468,560	6,320,049	5,344,183	6,999,517	7,335,833
Transfer In	1,258,280	1,374,110	1,422,200	1,464,900	1,508,800
Transfer Out	-	-	-	(945,000)	-
Net Transfers	1,258,280	1,374,110	1,422,200	519,900	1,508,800
Net Change in Fund Balance	1,078,078	1,206,106	1,396,704	(1,412,337)	(678,940)

Open Space Fund Budget Summary*

Description	2022 Actual	2023 Actual	2024 Actual	2025 Revised	2026 Budget
Tax Revenue	1,385,945	1,479,182	2,628,199	2,534,518	2,576,950
Grant Revenue	-	1,486,597	59,926	3,290	3,290
Miscellaneous Revenue	78,364	-	101,060	61,940	89,106
Total Revenue	1,464,309	2,965,779	2,789,185	2,599,748	2,669,346
Personnel	906,561	997,593	1,226,256	1,444,951	1,478,964
Supplies	73,031	23,835	54,434	31,111	30,151
Services	182,136	403,934	390,448	479,894	457,082
Capital Outlay	1,358,376	1,207,303	148,239	691,319	715,000
Total Expenditures	2,520,104	2,632,665	1,819,377	2,647,275	2,681,197
Transfer In	88,048	30,341	1,112,316	72,600	-
Net Transfers	88,048	30,341	1,112,316	72,600	-
Net Change in Fund Balance	(967,747)	363,455	2,082,124	25,073	(11,851)

** Open Space and Parks were reported as a consolidated fund in 2022 and 2023. Per a voter approved tax change effective January 1, 2024, they are reported as separate funds in 2024 and future years. Revenue shown for 2022 and 2023 is split among the two new funds, except for grants. Central Fund-Wide Charges and Snow and Ice Removal expenditures are also split among the two funds for the years 2022 and 2023.*

Parks Fund Budget Summary*

Description	2022 Actual	2023 Actual	2024 Actual	2025 Revised	2026 Budget
Tax Revenue	1,385,944	1,479,181	1,590,492	1,520,719	1,545,974
Grant Revenue	-	293,243	-	3,290	3,290
Miscellaneous Revenue	78,364	244,198	109,475	74,396	73,105
Total Revenue	1,464,308	2,016,622	1,699,967	1,598,405	1,622,369
Personnel	1,170,269	1,297,808	1,491,131	1,737,476	1,891,346
Supplies	163,365	118,263	110,313	160,305	160,805
Services	1,066,059	888,224	888,745	885,203	894,241
Capital Outlay	1,235,152	156,061	120,670	778,617	-
Total Expenditures	3,634,845	2,460,356	2,610,859	3,561,601	2,946,392
Transfer In	988,618	1,013,821	2,518,039	1,048,400	1,179,900
Net Transfers	988,618	1,013,821	2,518,039	1,048,400	1,179,900
Net Change in Fund Balance	(1,181,919)	570,087	1,607,147	(914,796)	(144,123)

** Open Space and Parks were reported as a consolidated fund in 2022 and 2023. Per a voter approved tax change effective January 1, 2024, they are reported as separate funds in 2024 and future years. Revenue shown for 2022 and 2023 is split among the two new funds, except for grants. Central Fund-Wide Charges and Snow and Ice Removal expenditures are also split among the two funds for the years 2022 and 2023.*

Capital Projects Fund Budget Summary

Description	2022 Actual	2023 Actual	2024 Actual	2025 Revised	2026 Budget
Tax Revenue	8,173,827	8,341,607	9,898,319	8,684,890	9,125,857
Grant Revenue	502,329	182,002	1,577,418	19,959,558	6,200,000
Fees	32,000	32,000	-	25,000	25,000
Miscellaneous Revenue	79,936	1,114,507	2,002,070	621,023	717,210
Total Revenue	8,788,092	9,670,116	13,483,908	29,290,471	16,068,067
Personnel	370,088	321,600	384,910	466,377	454,938
Services	7,662	7,542	9,714	12,610	127,700
Capital Outlay	8,228,249	8,115,607	7,817,987	37,113,775	21,710,719
Total Expenditures	8,605,999	8,444,749	8,212,611	37,592,762	22,293,357
Transfer In	3,316,881	3,031,569	50,000	1,336,316	-
Transfer Out	(135,860)	(148,360)	(153,550)	(158,200)	(162,900)
Net Transfers	3,181,021	2,883,209	(103,550)	1,178,116	(162,900)
Net Change in Fund Balance	3,363,114	4,108,576	5,167,747	(7,124,175)	(6,388,190)

Impact Fee Fund Budget Summary

Description	2022 Actual	2023 Actual	2024 Actual	2025 Revised	2026 Budget
Fees	495,043	93,442	313,547	342,900	1,396,380
Miscellaneous Revenue	(2,566)	13,455	17,595	9,529	19,000
Total Revenue	492,477	106,897	331,142	352,429	1,415,380
Services	290	159	168	300	300
Total Expenditures	290	159	168	300	300
Transfer Out	(492,977)	(92,250)	-	(463,916)	-
Net Transfers	(492,977)	(92,250)	-	(463,916)	-
Net Change in Fund Balance	(790)	14,488	330,974	(111,787)	1,415,080

Recreation Center Debt Service Fund Budget Summary

Description	2022 Actual	2023 Actual	2024 Actual	2025 Revised	2026 Budget
Tax Revenue	2,077,373	1,954,006	1,312,765	1,368,000	1,386,000
Miscellaneous Revenue	26,209	69,890	63,733	45,484	29,000
Total Revenue	2,103,582	2,023,896	1,376,498	1,413,484	1,415,000
Services	985	1,088	1,013	800	800
Debt Service	1,742,200	1,741,600	1,739,800	1,741,800	1,742,400
Total Expenditures	1,743,185	1,742,688	1,740,813	1,742,600	1,743,200
Transfer In	-	180,000	3,853	-	-
Net Transfers	-	180,000	3,853	-	-
Net Change in Fund Balance	360,397	461,208	(360,462)	(329,116)	(328,200)

Water Utility Fund Budget Summary

Description	2022 Actual	2023 Actual	2024 Actual	2025 Revised	2026 Budget
Grant Revenue	285	1,212,318	137,539	-	-
Fees	8,036,368	6,753,882	10,097,273	8,328,630	12,625,830
Miscellaneous Revenue	1,601,529	488,281	1,121,366	721,875	881,210
Other Revenue	5,868,314	14,152	128,099	-	-
Total Revenue	15,506,496	8,468,633	11,484,277	9,050,505	13,507,040
Personnel	1,996,401	1,975,906	2,246,808	2,646,975	2,552,179
Supplies	1,393,491	502,108	554,979	625,131	665,131
Services	3,732,432	2,362,561	2,162,212	2,455,550	2,500,092
Debt Service	981,955	981,660	982,797	101,500	101,500
Capital Outlay	2,725,016	5,290,752	2,397,751	16,708,321	4,983,950
Total Expenditures	10,829,295	11,112,987	8,344,547	22,537,477	10,802,852
Transfer Out	-	-	-	(600,000)	-
Net Transfers	-	-	-	(600,000)	-
Net Change in Fund Balance	4,677,201	(2,644,354)	3,139,730	(14,086,972)	2,704,188

Waste Water Utility Fund Budget Summary

Description	2022 Actual	2023 Actual	2024 Actual	2025 Revised	2026 Budget
Fees	3,934,259	4,319,933	4,954,559	5,488,000	6,959,400
Miscellaneous Revenue	99,112	428,638	411,312	226,795	184,210
Total Revenue	4,033,371	4,748,571	5,365,871	5,714,795	7,143,610
Personnel	1,231,813	1,367,568	1,548,544	1,905,433	1,986,499
Supplies	169,244	169,380	203,102	247,055	246,955
Services	1,197,256	1,143,195	1,171,011	1,262,310	1,482,774
Debt Service	1,272,151	1,270,583	1,276,702	2,014,300	2,011,700
Capital Outlay	328,451	1,739,632	1,639,268	5,290,526	812,000
Total Expenditures	4,198,915	5,690,358	5,838,627	10,719,624	6,539,928
Transfer In	-	-	-	600,000	-
Net Transfers	-	-	-	600,000	-
Net Change in Fund Balance	(165,544)	(941,787)	(472,756)	(4,404,829)	603,682

Stormwater Utility Fund Budget Summary

Description	2022 Actual	2023 Actual	2024 Actual	2025 Revised	2026 Budget
License and Permits	600	600	375	2,000	2,000
Grant Revenue	-	250,000	225,659	250,000	-
Fees	953,799	1,143,013	1,308,896	1,397,900	1,669,900
Miscellaneous Revenue	11,471	300,757	113,222	58,722	60,000
Total Revenue	965,870	1,694,370	1,648,152	1,708,622	1,731,900
Personnel	327,235	329,932	370,793	431,581	480,157
Supplies	10,349	7,248	10,399	30,905	30,905
Services	119,792	91,201	247,442	122,610	122,610
Debt Service	260,561	260,240	261,493	412,700	412,100
Capital Outlay	235,357	361,880	1,782,217	1,292,698	1,175,000
Total Expenditures	953,294	1,050,501	2,672,344	2,290,494	2,220,772
Net Change in Fund Balance	12,576	643,869	(1,024,192)	(581,872)	(488,872)

Solid Waste & Recycling Utility Fund Budget Summary

Description	2022 Actual	2023 Actual	2024 Actual	2025 Revised	2026 Budget
Fees	1,627,555	1,708,405	1,859,429	2,294,740	2,564,550
Miscellaneous Revenue	(1,367)	11,103	14,368	8,891	8,000
Total Revenue	1,626,188	1,719,508	1,873,797	2,303,631	2,572,550
Personnel	71,335	82,043	91,639	98,423	78,716
Supplies	9	9	9	6,000	6,000
Services	1,491,112	1,616,533	1,782,699	2,223,400	2,494,000
Capital Outlay	-	-	-	-	75,000
Total Expenditures	1,562,456	1,698,585	1,874,347	2,327,823	2,653,716
Transfer In	141,933	-	-	-	-
Net Transfers	141,933	-	-	-	-
Net Change in Fund Balance	205,665	20,923	(550)	(24,192)	(81,166)

Golf Course Fund Budget Summary

Description	2022 Actual	2023 Actual	2024 Actual	2025 Revised	2026 Budget
Grant Revenue	-	5,359	-	508,000	-
Fees	2,384,016	2,896,254	2,961,074	3,034,570	3,207,700
Miscellaneous Revenue	171,252	141,391	87,423	54,751	57,310
Other Revenue	50	85,000	2,500	-	-
Total Revenue	2,555,318	3,128,004	3,050,997	3,597,321	3,265,010
Personnel	1,444,814	1,615,905	1,875,866	1,838,347	1,999,644
Supplies	298,588	268,022	315,781	306,747	299,397
Services	775,298	549,975	538,210	635,024	639,653
Capital Outlay	-	46,072	62,340	1,074,915	567,616
Total Expenditures	2,518,700	2,479,974	2,792,197	3,855,033	3,506,310
Net Change in Fund Balance	36,618	648,030	258,800	(257,712)	(241,300)

Technology Management Fund Budget Summary

Description	2022 Actual	2023 Actual	2024 Actual	2025 Revised	2026 Budget
Fees	53,030	53,010	53,030	142,550	142,550
Miscellaneous Revenue	(508)	4,139	4,367	3,705	-
Total Revenue	52,522	57,149	57,397	146,255	142,550
Services	428	3,498	5,918	3,750	3,750
Capital Outlay	73,661	91,786	82,640	151,759	142,550
Total Expenditures	74,089	95,284	88,558	155,509	146,300
Net Change in Fund Balance	(21,567)	(38,135)	(31,161)	(9,254)	(3,750)

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Conservation Trust - Lottery Fund

Project Account	Project Description	2025 Planned	2026 Planned	2027 Planned	2028 Planned	2029 Planned	2030 Planned	6-Year Totals
202511-630048	Playgrounds (40%)	197,279						197,279
202511-660015	Wayfinding & Signs	63,756						63,756
202511-630048	Park and Playground Improvements (%)		187,500	200,000	200,000	212,500	212,500	1,012,500
202511-660015	Park Signs		18,000	18,000		18,000		54,000
202511-660306	Trail Wayfinding Signage Implementation	300,000					150,000	450,000
	Total Conservation Trust - Lottery Fund	**561,035**	**205,500**	**218,000**	**200,000**	**230,500**	**362,500**	**1,777,535**

Cemetery Fund

Project Account	Project Description	2025 Planned	2026 Planned	2027 Planned	2028 Planned	2029 Planned	2030 Planned	6-Year Totals
204799-640001	Park Division Equipment Replacements (%)	16,000	18,500	22,500	24,500	25,000	25,500	132,000
Future Year Req	Cemetery Long Range Plan			100,000				100,000
	Total Cemetery Fund	**16,000**	**18,500**	**122,500**	**24,500**	**25,000**	**25,500**	**232,000**

PEG Fee Fund

Project Account	Project Description	2025 Planned	2026 Planned	2027 Planned	2028 Planned	2029 Planned	2030 Planned	6-Year Totals
205120-600008	PEG Capital	20,000	20,000	10,000	10,000	10,000	10,000	80,000
	Total PEG Fee Fund	**20,000**	**20,000**	**10,000**	**10,000**	**10,000**	**10,000**	**80,000**

Historic Preservation Fund

Project Account	Project Description	2025 Planned	2026 Planned	2027 Planned	2028 Planned	2029 Planned	2030 Planned	6-Year Totals
207542-620113	Historical Museum Structural	60,850						60,850
207542-620098	Austin Niehoff Improvements	15,000	256,450					271,450
	Total Historic Preservation Fund	**75,850**	**256,450**	**-**	**-**	**-**	**-**	**332,300**

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Recreation Fund

Project Account	Project Description	2025 Planned	2026 Planned	2027 Planned	2028 Planned	2029 Planned	2030 Planned	6-Year Totals
208533-640000	Mini Van Replacement		75,000					75,000
208535-620128	Aquatics Amenity Update	75,000						75,000
208535-620139	Miracote Deck	210,000						210,000
208535-620154	Sauna & Steam area expansion		278,000					278,000
208535-620156	Drinking Fountain & Shower		12,000					12,000
208535-640144	Pool Pump Replacements	15,000					15,000	30,000
208535-650124	LRC Pool Furniture	13,500	13,500					27,000
208535-650125	Memory Square Pool Furniture		30,000	15,000				45,000
Future Year Req	Indoor pool replaster				220,000			220,000
Future Year Req	Memory Return Line Replacement			600,000				600,000
208538-620153	Upgrade Restroom Faciities (%)		25,000	26,000	26,000	27,500	29,000	133,500
208538-630179	Infield Renovations- Miners, Heritage, Cleo (%)		14,000	15,000	15,000	17,500	17,500	79,000
208538-640001	Park Division Equipment Replacements (%)	16,000	18,500	22,500	24,500	25,000	25,500	132,000
208538-660307	Convert Inline Rink to Pickelball (%)	120,000						120,000
208539-600027	CPTED Assesment Recommendations (%)	13,800						13,800
208539-620155	LRC - Family Locker Room Floor Tile Replacement	176,000						176,000
208539-620178	Studio Upgrades for Hybrid Fitness Classes	80,000						80,000
208539-630181	Turf Gym Shade Structure		47,736					47,736
208539-640123	Fitness Equipment Replacement	125,000	152,000	152,000	152,000	160,000	160,000	901,000
208539-640168	Weight Plate Replacement		45,000					45,000
208539-640169	TechnoGym Selectorized Replacement		39,000					39,000
208539-640170	Stereo Replacement in 3 studios	27,000						27,000
208539-650122	Furniture Replacement		25,000					25,000
208539-650123	Mirrors & Barre in Mt. Elbert	28,600						28,600
Future Year Req	Weight Benches Replacement			20,000				20,000
Future Year Req	Hoist Selectorized Replacement			39,000				39,000
Future Year Req	Samson Rigs Replacement			60,000				60,000
Future Year Req	Cybex Selectorized Replacement				21,000			21,000
Future Year Req	Shade replacement in Weight & Cardio rooms				39,600			39,600
Future Year Req	Washer & Dryer Replacement				20,000			20,000
Future Year Req	TV Replacement in Facility			10,000				10,000
	Total Recreation Fund	**899,900**	**774,736**	**959,500**	**518,100**	**230,000**	**247,000**	**3,629,236**

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Open Space

Project Account	Project Description	2025 Planned	2026 Planned	2027 Planned	2028 Planned	2029 Planned	2030 Planned	6-Year Totals
210524-660081	Trail Improvements	126,475						126,475
210524-660300	Emergency & Maintenance Access	64,844						64,844
210522-630188	PROS Long Range Plan	150,000						150,000
210528-660316	Trail Master Plan	50,000						50,000
210522-600026	Open Space Planning Documents		150,000	255,000				405,000
210522-630178	Open Space Parking Lot Maintenance	70,000	65,000		40,000		40,000	215,000
210522-640000	Open Space New Vehicles	120,000						120,000
210522-660303	Open Space Signs	10,000		40,000				50,000
210522-660304	Open Space Amenity Maintenance	100,000	80,000	100,000		25,000	60,000	365,000
210524-640001	Open Space Equipment		120,000		50,000			170,000
210524-660305	Soft Surface Trail Maintenance & Design		300,000	150,000	150,000	150,000	150,000	900,000
Future Year Req	Warembourg Property and Fishing Pond Plan			44,000	325,000			369,000
	Total Open Space Fund	**691,319**	**715,000**	**589,000**	**565,000**	**175,000**	**250,000**	**2,985,319**

Parks

Project Account	Project Description	2025 Planned	2026 Planned	2027 Planned	2028 Planned	2029 Planned	2030 Planned	6-Year Totals
211511-630071	Parks and Open Space Signs	29,888						29,888
211511-630101	Irrig Replacements & Improvs	463,702						463,702
211511-630157	Park Site Furnishing Replacement	1,500						1,500
211511-640000	Additions to Fleet - Parks (60%)	13,228						13,228
211511-660292	Public Landscape Improvements	70,298						70,298
211511-630188	PROS Long Range Plan	150,000						150,000
211511-660316	Trail Master Plan	50,000						50,000
	Total Parks Fund	**778,617**	**-**	**-**	**-**	**-**	**-**	**778,617**

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Capital Projects Fund

Project Account	Project Description	2025 Planned	2026 Planned	2027 Planned	2028 Planned	2029 Planned	2030 Planned	6-Year Totals
301103-620133	Building Energy Efficiency	369,463						369,463
301173-650058	City-Wide Telephone Syst Upgr	19,461						19,461
301191-640162	Generators for Critical Facili	4,900,556						4,900,556
301191-640165	City Svcs Security Cam Replace	44,727						44,727
301211-620116	Police Dept Basement Restroom	137,257						137,257
301211-650106	Bi-Directional 700-800 Amplifier	187,000						187,000
301211-650107	Communication Equip for EOC	29,500						29,500
301219-620120	Police Dept Electrical Work	20,083						20,083
301219-620148	Police/Court Roof Replacement	274,000						274,000
301312-660222	SH42 Corridor Improvements	6,860,617						6,860,617
301313-630143	Median Landscape Reno	795,207						795,207
301313-640000	Additions to Fleet - Parks (40%)	32,000						32,000
301313-660103	Median Improvements (& Playground Design)	13,378						13,378
301314-640001	Machinery & Equipment	70,735						70,735
301511-630048	Playgrounds (60%)	1,322,220						1,322,220
301511-630118	Tennis Court Renovation	59,218						59,218
301511-630171	Irrigation Pump Replacement	30,000						30,000
301511-630172	Park Sign Replacement	2,792						2,792
301511-630175	Sports Field Lighting	247,944						247,944
301511-630176	Tennis Court Rebuild	127,953						127,953
301524-660290	Open Space/Trail Improvements	32,374						32,374
301537-620132	Golf Maint. Facility Improvements	119,734						119,734
301537-630115	Cart Paths	15,711						15,711
301551-620036	Library Building Improvements	358,894						358,894
301552-620113	Historical Museum Structural	9,710						9,710
301553-620145	Fire Detection System	11,579						11,579
301313-640183	Block Party Trailer	30,000						30,000
301211-640000	Police Fleet Supplemental*		232,000					232,000
301161-640000	Shared Vehicle for Comm Dev*		55,000					55,000
301221-650128	Sales Tax Software*		500,000	200,000	206,000	212,180	218,545	1,336,725
301511-630157	Owl Park Fence*		18,700					18,700
301551-650065	Library Public Copier Replacement*		20,000					20,000
301103-640030	City Wide Decarbonization - EV Charging	632,500						632,500
301173-600030	Access Control	374,000	374,000	374,000				1,122,000
301173-640000	IT Vehicle	45,000						45,000
301173-640171	NetAlly Tester	17,000						17,000
301173-640172	Printer Replacement & Manage Print	50,000	50,000					100,000
301173-640173	IT UPS Modernization Project	38,600	45,000	45,000				128,600
301173-650103	Camera & DVR Replacement	27,500	32,500	55,500				115,500
301173-660258	Middle Mile Fiber Enhancements	120,221	100,000					220,221
Future Year Req	Firewall Replacement			10,000				10,000
Future Year Req	Extreme Switch Replacement				60,000	60,000		120,000
Future Year Req	Server Replacement			175,000			175,000	350,000
Future Year Req	Wifi Access Point Replacement					175,000		175,000

City of Louisville, Colorado
Six-Year Capital Improvement Plan
2025 - 2030

Capital Projects Fund cont.

Project Account	Project Description	2025 Planned	2026 Planned	2027 Planned	2028 Planned	2029 Planned	2030 Planned	6-Year Totals
301191-600027	CPTED Assesment Recommendations (%)	66,700						66,700
301191-620161	Police/Court Roof Replacement	315,100						315,100
301191-620162	Police/Court Decarbonization	1,446,000				900,000		2,346,000
301191-620163	Recreation Center Decarbonization	2,484,000			86,250			2,570,250
301191-620164	City Services Decarbonization (incl Solar)	1,000					1,105,150	1,106,150
301191-620165	Library Decarbonization	1,841,150				475,000		2,316,150
301191-650126	City Services Office Workstations	65,000	35,000					100,000
Future Year Req	Austin Niehoff Decarbonization				46,000			46,000
Future Year Req	City Hall Interior Finishes and Decarbonization			25,000	2,070,000			2,095,000
Future Year Req	CS - Boom Lift Overhaul				17,250			17,250
Future Year Req	City Services - 13 Yr Check/ Equipment Upgrade				17,250			17,250
Future Year Req	City Services Interior Finishes Refresh				74,750			74,750
Future Year Req	Police/Court Elevator 20 yr Maintenance					28,750		28,750
Future Year Req	Police/Court - 13 Yr Fire Alarm Check/Upgrade						23,000	23,000
Future Year Req	Police Court Interior Refresh			172,500				172,500
Future Year Req	Arts Center Decarbonization			60,200				60,200
301211-600031	MDT Refresh & Equipment Initiative	125,000						125,000
301211-640000	Police Fleet Plan	274,000	282,220	290,687	299,407	308,389	317,641	1,772,344
301311-600034	Citywide Traffic Counts	25,000			25,000			50,000
301311-610011	Affordable Housing Development/Purchase	2,000,000						2,000,000
301312-600032	Annual Traffic Calming Program	50,000	50,000	50,000	50,000	50,000	50,000	300,000
301312-600033	ADA Transition Plan	240,000						240,000
301312-640000	Sign Truck Replacement (Unit 3212)	70,000						70,000
301312-660012	Annual Resurfacing Program (MF Impacts)	5,000,000	5,150,000	5,304,500	5,463,635	5,627,544	5,796,370	32,342,049
301312-660022	Concrete Replacement	115,000	120,750	132,300	144,703	150,491	158,016	821,260
301312-660074	Traffic Signal Maintenace	1,094,500		110,000	110,000	110,000		1,424,500
301312-660308	Via Appia Pedestrian Improvements	187,800	462,200					650,000
301312-660309	South Street Underpass	1,163,876	9,119,378					10,283,254
301312-660311	Pavement Marking Program	218,750		230,000		241,250		690,000
Future Year Req	School Zone Flashing Beacon Replacement				87,120			87,120
Future Year Req	3202 Snowplow / Dump Truck Replacement (%)						378,000	378,000
Future Year Req	3204 Snowplow / Dump Truck Replacement (%)						378,000	378,000
Future Year Req	3424 Snowplow / Dump Truck Replacement (%)				340,000			340,000
Future Year Req	Operations Tablet Replacement (%)					3,750		3,750
Future Year Req	Traffic Signal Timing			15,000		15,000		30,000
Future Year Req	3216 F550 Plow Truck Replacement				95,000			95,000
Future Year Req	3260 Sweeper Replacement (%)					345,675		345,675
Future Year Req	3403 Meter Truck Replacement (%)					15,000		15,000
Future Year Req	3409 Replacement (%)						33,000	33,000
301313-660310	Downtown Vision CIP	1,000,000	2,400,000	2,400,000	3,200,000			9,000,000
301314-640135	Loader Box Plow	60,000						60,000
301433-640175	Replacement Snowplow / Dump truck (Unit 3208) (%)	212,500						212,500
301450-640176	Fleet Tire Changer and Balancer		20,346					20,346
Future Year Req	Fleet Floor Cleaner Replacement				14,599			14,599

City of Louisville, Colorado
Six-Year Capital Improvement Plan
2025 - 2030

Capital Projects Fund cont.

Project Account	Project Description	2025 Planned	2026 Planned	2027 Planned	2028 Planned	2029 Planned	2030 Planned	6-Year Totals
301511-600028	Technology Improvements	20,000	22,000	22,000	25,000	28,000	30,000	147,000
301511-600029	Park Division Equipment Tracking		28,000	30,000	32,500	35,000	38,000	163,500
301511-620153	Upgrade Restroom Faciities (%)		25,000	26,000	26,000	27,500	29,000	133,500
301511-620157	Sports Complex Restrooms		200,000					200,000
301511-620158	Indoor Batting Cage	16,000						16,000
301511-630036	Concrete Replacement at Sports Complex	150,000						150,000
301511-630048	Park and Playground Improvements (%)		187,500	200,000	200,000	212,500	212,500	1,012,500
301511-630049	Playground Replacement Parts / Features	15,000	18,000	20,000	22,000	25,000	27,000	127,000
301511-630101	Irrigation Upgrades	552,168	108,000	111,000	115,000	118,000	121,000	1,125,168
301511-630143	Median Renovations		700,000	700,000	700,000			2,100,000
301511-630157	Park Furnishing Replacements	15,000	18,000	20,000	22,000	25,000	25,000	125,000
301511-630176	Court Resurfacing		95,000	100,000	110,000	120,000	130,000	555,000
301511-630179	Infield Renovations- Miners, Heritage, Cleo (%)		14,000	15,000	15,000	17,500	17,500	79,000
301511-630180	Centennial Tennis Court Projects		350,000					350,000
301511-630182	Drainage improvements and Infield Replacement		150,000					150,000
301511-630183	Miners Fence backstop extension		150,000					150,000
301511-640000	Vehicle (Parks)	70,000	72,100	74,263	76,491	78,786	81,149	452,789
301511-640001	Park Division Equipment Replacements (%)	128,000	148,000	180,000	196,000	200,000	204,000	1,056,000
301511-640001	Park Division Equipment New Requests	80,000	85,000	116,000	92,500	95,000	95,000	563,500
301511-660099	Renovation of Arboretum		50,000	52,500	55,000			157,500
301511-660292	Landscaping Improvements	49,200	18,000	20,000	23,000	25,000	28,000	163,200
301511-660301	Surfacing Materials- Playground, Dog Park, Crusher	37,375	28,500	30,000	31,500	33,000	35,000	195,375
301511-660307	Convert Inline Rink to Pickelball (%)	80,000						80,000
Future Year Req	Feasbility Study Cleo Mudrock Park- MU Fields			150,000				150,000
Future Year Req	Sports Complex Parking lot Surfacing				350,000			350,000
Future Year Req	Splash Pad and Playground Replacement at Commu			650,000				650,000
301551-620159	Library Lighting Controls		176,525					176,525
301551-640174	AMH Replacement	200,000						200,000
Future Year Req	Library Millwork Refresh			57,500				57,500
Future Year Req	Library Snow Melt System 20yr Maintenance				23,000			23,000
301552-620160	Museum Fire Panel	28,750						28,750
Future Year Req	Museum Improvements			28,750				28,750
Future Year Req	Museum Building Improvements			113,850				113,850
	Total Capital Projects Fund	**36,923,802**	**21,710,719**	**12,366,550**	**14,521,955**	**9,758,315**	**9,705,872**	**104,987,213**

*New Capital Improvement Projects, Individual Forms Included

City of Louisville, Colorado
Six-Year Capital Improvement Plan
2025 - 2030

Water Utility Fund

Project Account	Project Description	2025 Planned	2026 Planned	2027 Planned	2028 Planned	2029 Planned	2030 Planned	6-Year Totals
501498-620146	NWTP HVAC Replacement	35,000						35,000
501498-640148	Chemical Mixing Equip Replace	13,604						13,604
501498-660141	Filter Media Replacement-No WTP	224,529						224,529
501499-620149	SCWTP Administration Bldg	2,289,805						2,289,805
501499-660289	Raw Water Infrastructure	495,770						495,770
501499-660295	SCWTP Residual Management	5,724,393						5,724,393
501499-650129	Utility Billing Software*		250,000	50,000	51,500	53,045	54,636	459,181
501498-600035	Water Efficiency Plan Update	50,000						50,000
501498-620166	North Water Plant Decarbonization	21,850	14,950		1,463,550			1,500,350
501498-620167	NWTP-Pre Treatment Building Roof Replacement	44,850						44,850
501498-620168	South Water Treatment Plant Decarbonization	10,500			862,500			873,000
501498-620169	NWTP - Roof Replacements	307,599						307,599
501498-640000	Replacement Snowplow / Dump truck (Unit 3208) (%)	127,500						127,500
501498-640000	Excavator and Flatbed Truck (%)	260,000						260,000
501498-640000	Operations - Locate Vehicle (%)	42,500						42,500
501498-640000	Engineering Vehicles Replacement (%)	39,600						39,600
501498-640045	Meter Replacement	3,799,871	1,900,000					5,699,871
501498-640167	Water Plant Chlorine Dioxide Replacement	150,000						150,000
501498-640178	Telemetry Site Refresh (%)		45,000					45,000
501498-640180	WTP Control System Replacement		420,000					420,000
501498-640181	South Water Plant HVAC for Pre-Treatment Bldg.	43,750						43,750
501498-660181	Water Pipeline Replacement	1,698,000	492,000	812,650	1,208,500	1,250,500	1,550,500	7,012,150
501498-660312	Northern Pump Station Improvements		550,000					550,000
Future Year Req	3202 Snowplow / Dump Truck Replacement (%)						42,000	42,000
Future Year Req	3204 Snowplow / Dump Truck Replacement (%)						42,000	42,000
Future Year Req	3424 Snowplow / Dump Truck Replacement (%)				85,000			85,000
Future Year Req	Louisville Reservoir Outlet Repairs			500,000				500,000
Future Year Req	Security Replacement and Upgrades (%)					136,500		136,500
Future Year Req	Water Valve Replacements				635,000			635,000
Future Year Req	3403 Meter Truck Replacement (%)					60,000		60,000
Future Year Req	Operations Tablet Replacement (%)					18,750		18,750
Future Year Req	NWTP Backwash Building Roof Replacement					28,750		28,750
Future Year Req	3409 Replacement (%)						77,000	77,000
501499-600027	CPTED Assesment Recommendations (%)	20,700						20,700
501499-640179	Utility Redundant Autodialer (%)	40,000						40,000
501499-660190	Windy Gap Firming Project	818,000	1,312,000	1,312,000	1,312,000	1,313,000	1,313,000	7,380,000
501499-660210	High Zone Tank Security	60,000						60,000
501499-670000	Water Rights Acquisition			1,100,000	1,100,000			2,200,000
Future Year Req	Water loop for NE Louisville			780,000				780,000
Future Year Req	Big Dry Creek Augmentation Station			500,000				500,000
Future Year Req	Filter Media Replacement HBWTP				398,000			398,000
Future Year Req	HBWTP Recycle System			560,000				560,000
Future Year Req	Raw Water Integration Project (RIP)				440,000	4,840,000		5,280,000
Future Year Req	Utility Fiber (%)			325,000				325,000
Future Year Req	Water Quality Algae Mitigation System						590,000	590,000
Future Year Req	WTP Instrumentation Upgrades					280,000		280,000
	Total Water Utility Fund	**16,317,822**	**4,983,950**	**5,939,650**	**7,556,050**	**7,980,545**	**3,669,136**	**46,447,153**

*New Capital Improvement Projects, Individual Forms Included

City of Louisville, Colorado
Six-Year Capital Improvement Plan
2025 - 2030

Wastewater Utility Fund

Project Account	Project Description	2025 Planned	2026 Planned	2027 Planned	2028 Planned	2029 Planned	2030 Planned	6-Year Totals
502498-660297	Sewer Pipeline Rehab/Replace	125,019						125,019
502499-640159	Sewer Service Lateral Backflow	130,000						130,000
502499-660285	WWTP Solids Handling Upgrade	3,707,390						3,707,390
502499-660298	Fiber Optic Loop City Rd/Redtail	54,210						54,210
502499-650129	Utility Billing Software*		150,000	30,000	30,900	31,827	32,782	275,509
Future Year Req	Security Replacement and Upgrades (%)					73,500		73,500
Future Year Req	Utility Fiber (%)			325,000				325,000
502499-640182	Lift Station Communication Upgrade	55,000						55,000
502499-640179	Utility Redundant Autodialer (%)	40,000						40,000
502499-620171	Waste Water Plant Decarbonization	15,843			1,026,000			1,041,843
Future Year Req	Operations Tablet Replacement (%)					11,250		11,250
Future Year Req	WWTP -Centrifuge Building Roof Replacement					74,750		74,750
502498-660313	Sanitary Sewer Rehab - Replacement	467,000	617,000	740,500	428,500	838,000	875,500	3,966,500
502498-640178	Telemetry Site Refresh (%)		45,000					45,000
502498-640000	Operations - Locate Vehicle (%)	558,714						558,714
502498-640000	Engineering Vehicles Replacement (%)	39,600						39,600
502498-620172	WWTP Operation Building Roof Replacement	74,750						74,750
502498-620170	WWTP - Admin Building Roof Replacement	23,000						23,000
	Total Wastewater Utility Fund	**5,290,526**	**812,000**	**1,095,500**	**1,485,400**	**1,029,327**	**908,282**	**10,621,035**

*New Capital Improvement Projects, Individual Forms Included

Storm Water Utility Fund

Project Account	Project Description	2025 Planned	2026 Planned	2027 Planned	2028 Planned	2029 Planned	2030 Planned	6-Year Totals
503499-660273	Storm Water Quality Master Plan	152,154						152,154
503499-660287	Storm Water Quality Master Plan	622,883						622,883
503499-650129	Utility Billing Software*		25,000	5,000	5,150	5,305	5,464	45,918
503499-640000	Replacement Snowplow / Dump truck (Unit 3208) (%)	85,000						85,000
503499-640000	Excavator and Flatbed Truck (%)	65,000						65,000
503499-640000	Engineering Vehicle Replacement (%)	142,661						142,661
503499-640183	Storm Sewer CCTV Software/Implementation		650,000					650,000
503499-660314	SBR Lining - Slipline	225,000						225,000
503499-660315	Storm System Maintenance		500,000		672,500		706,500	1,879,000
Future Year Req	Operations Tablet Replacement (%)					3,750		3,750
Future Year Req	3260 Sweeper Replacement (%)					61,001		61,001
	Total Storm Water Utility Fund	**1,292,698**	**1,175,000**	**5,000**	**677,650**	**70,056**	**711,964**	**3,932,368**

*New Capital Improvement Projects, Individual Forms Included

Solid Waste & Recycling Utility Fund

Project Account	Project Description	2025 Planned	2026 Planned	2027 Planned	2028 Planned	2029 Planned	2030 Planned	6-Year Totals
510499-650129	Utility Billing Software*	-	75,000	15,000	15,450	15,914	16,391	137,754
	Solid Waste & Recycling Utility Fund	**-**	**75,000**	**15,000**	**15,450**	**15,914**	**16,391**	**137,754**

*New Capital Improvement Projects, Individual Forms Included

City of Louisville, Colorado
Six-Year Capital Improvement Plan
2025 - 2030

Golf Course Fund

Project Account	Project Description	2025 Planned	2026 Planned	2027 Planned	2028 Planned	2029 Planned	2030 Planned	6-Year Totals
520799-600027	CPTED Assesment Recommendations (%)	13,800						13,800
520799-620173	Clubhouse Exterior - Decking & Pergola		29,000					29,000
520799-620174	Maintenance Facility Storage Building	400,000						400,000
520799-620175	Golf Clubhouse - Basement Improvements	47,150						47,150
520799-620176	Golf Clubhouse - Interior Improvements	173,650						173,650
520799-620177	Golf Clubhouse Exterior Improvements	59,800						59,800
520799-630115	Cart Path Repairs	25,000	25,000					50,000
520799-630184	Pond Liner Replacement - Hole 11		309,241					309,241
520799-630184	Golf Clubhouse Parking Lot Lighting	37,375						37,375
520799-630185	Sunshade for Starter Station		22,000					22,000
520799-630186	Bunker Renovation		167,375	167,375				334,750
520799-640001	Electric for Robotic Mower	32,000						32,000
520799-640141	Golf Cart Fleet Replacement	270,140						270,140
520799-650127	Golf Operations Office Furniture	16,000						16,000
520799-660100	Tree Planting		15,000		15,000		15,000	45,000
Future Year Req	Golf Operations Office Furniture						50,000	50,000
Future Year Req	Maintenance Facility Paving Improvements					227,000	25,000	252,000
Future Year Req	Foley 673 Bedknife Grinder			46,465				46,465
Future Year Req	Foley 653 Accu-Master Reel Grinder				83,664			83,664
Future Year Req	175 Gallon Sprayer Replacement			49,515				49,515
Future Year Req	Echo Robotic Ball Picker				28,700			28,700
Future Year Req	Driving Range Porous Pave					65,000		65,000
Future Year Req	Cart Path Repairs			50,000	35,000	35,000	35,000	155,000
	Total Golf Course Fund	**1,074,915**	**567,616**	**313,355**	**162,364**	**327,000**	**125,000**	**2,570,250**

Technology Management Fund

Project Account	Project Description	2025 Planned	2026 Planned	2027 Planned	2028 Planned	2029 Planned	2030 Planned	6-Year Totals
602120-650115	PW Electronic Review Conversio	5,790						5,790
602120-650015	Computer-Hardware	145,969	142,550	142,550	142,550	142,550	142,550	858,719
	Total Technology Management Fund	**151,759**	**142,550**	**142,550**	**142,550**	**142,550**	**142,550**	**858,719**

Fleet Management Fund

Project Account	Project Description	2025 Planned	2026 Planned	2027 Planned	2028 Planned	2029 Planned	2030 Planned	6-Year Totals
603511-640000	Motor Vehicle/Road Equipment	125,137						125,137
603312-640000	3213 F550 Plow Truck Replacement	90,000						90,000
603312-640000	Engineering Vehicles Replacement (%)	79,200						79,200
	Total Fleet Management Fund	**294,337**	**-**	**-**	**-**	**-**	**-**	**294,337**

City of Louisville, Colorado
Six-Year Capital Improvement Plan
2025 - 2030

All Funds

Fund Description	2025 Planned	2026 Planned	2027 Planned	2028 Planned	2029 Planned	2030 Planned	6-Year Totals
Conservation Trust - Lottery Fund	561,035	205,500	218,000	200,000	230,500	362,500	1,777,535
Cemetery Fund	16,000	18,500	122,500	24,500	25,000	25,500	232,000
PEG Fee Fund	20,000	20,000	10,000	10,000	10,000	10,000	80,000
Historic Preservation Fund	75,850	256,450	-	-	-	-	332,300
Recreation Fund	899,900	774,736	959,500	518,100	230,000	247,000	3,629,236
Open Space Fund	691,319	715,000	589,000	565,000	175,000	250,000	2,985,319
Parks Fund	778,617	-	-	-	-	-	778,617
Capital Projects Fund	36,923,802	21,710,719	12,366,550	14,521,955	9,758,315	9,705,872	104,987,213
Water Utility Fund	16,317,822	4,983,950	5,939,650	7,556,050	7,980,545	3,669,136	46,447,153
Wastewater Utility Fund	5,290,526	812,000	1,095,500	1,485,400	1,029,327	908,282	10,621,035
Storm Water Utility Fund	1,292,698	1,175,000	5,000	677,650	70,056	711,964	3,932,368
Solid Waste & Recycling Utility Fund	-	75,000	15,000	15,450	15,914	16,391	137,754
Golf Course Fund	1,074,915	567,616	313,355	162,364	327,000	125,000	2,570,250
Technology Management Fund	151,759	142,550	142,550	142,550	142,550	142,550	864,509
Fleet Management Fund	294,337	-	-	-	-	-	294,337
Total for All Funds	**64,388,580**	**31,457,021**	**21,776,605**	**25,879,019**	**19,994,206**	**16,174,195**	**179,669,626**

City of Louisville
COLORADO • SINCE 1878

Capital Improvement Projects

Police

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 elecrification 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.

City of Louisville
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Capital Improvement Projects

Community Development

Shared Vehicle for Comm Dev

Description

Pool Vehicle for Inspections. Potentail 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. Chevey Blazer EV or similar.

Project Justification

The City is anticipating hiring a Sustainability Specialist/Planner II or similar term limitted 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 heardening code and WUI code implimenation that is anticiapted 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 inspectoins periodically and do not have a vehicle. This reqeust 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 builidng 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 anticiapted additional costs per operations recommendation.

City of Louisville
COLORADO • SINCE 1878

Capital Improvement Projects

Finance

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.

Capital Improvement Projects

Parks

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 assests 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.

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 afforable 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.