

2025–2026

Biennial Operating & Capital Budget
2026 Supplemental Budget Report

2025-2026

Biennial Operating & Capital Budget

CITY OF LOUISVILLE, COLORADO

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WARD 3

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CITY MANAGER

Kelly PC
CITY ATTORNEY

David Thrower
MUNICIPAL JUDGE

Tricia McCarthy
PROSECUTING ATTORNEY

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Paulina Bennett
DIRECTOR OF INFORMATION TECHNOLOGY

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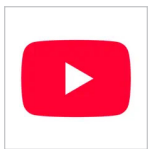
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Letter of Transmittal



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.

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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

Letter of Transmittal

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. 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%	0.6%	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%

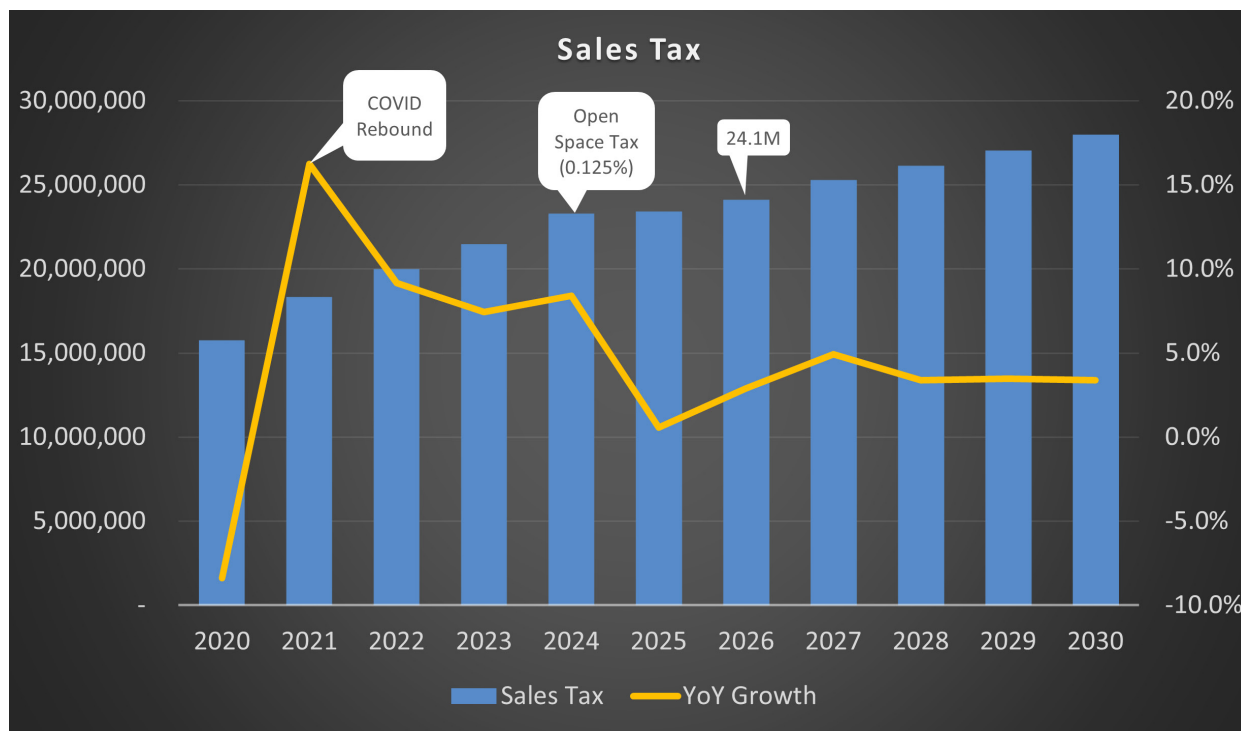
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Sales Tax Revenue

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

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

The following table summarizes sales tax revenue history and projections from 2014 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.

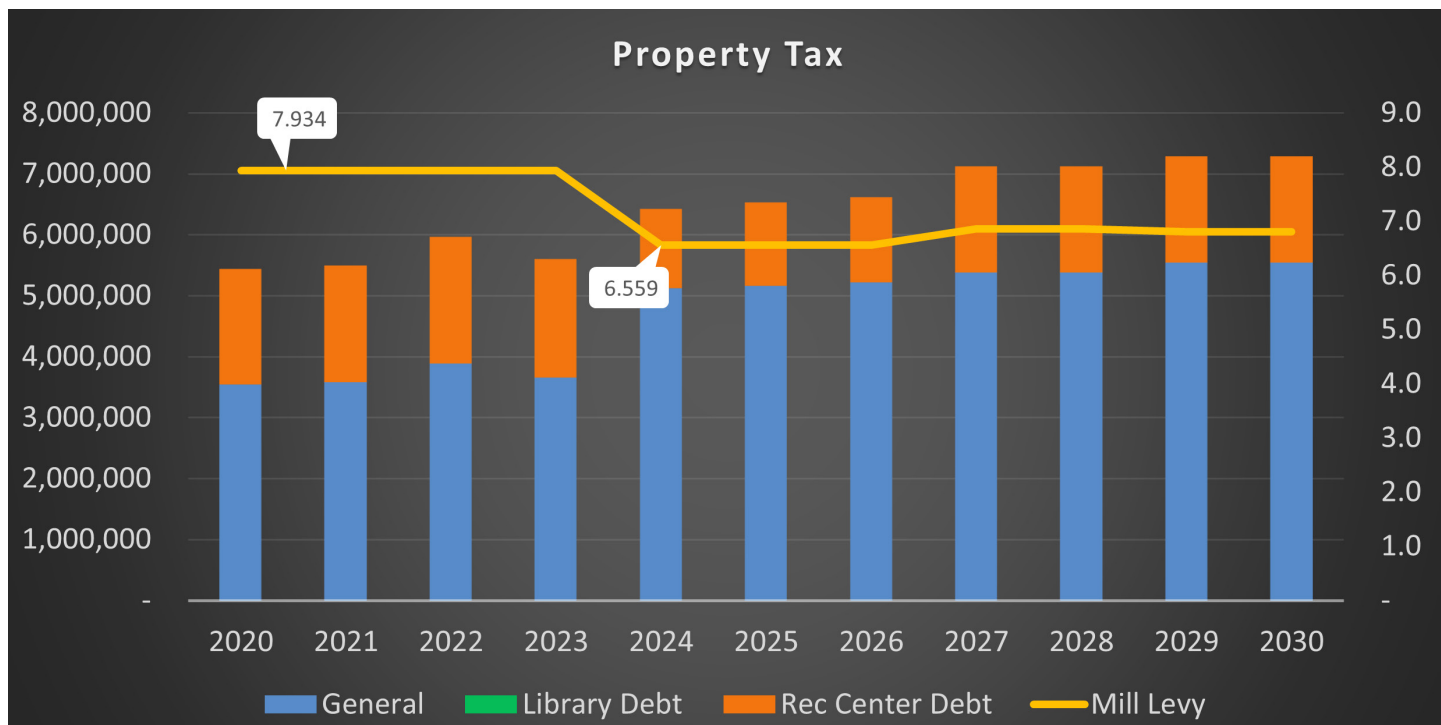
For Calendar Year 2026, The City will levy a total of 6.559 mill levies, net of temporary mill levy credits, the two separate levies are as follows:

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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.

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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)

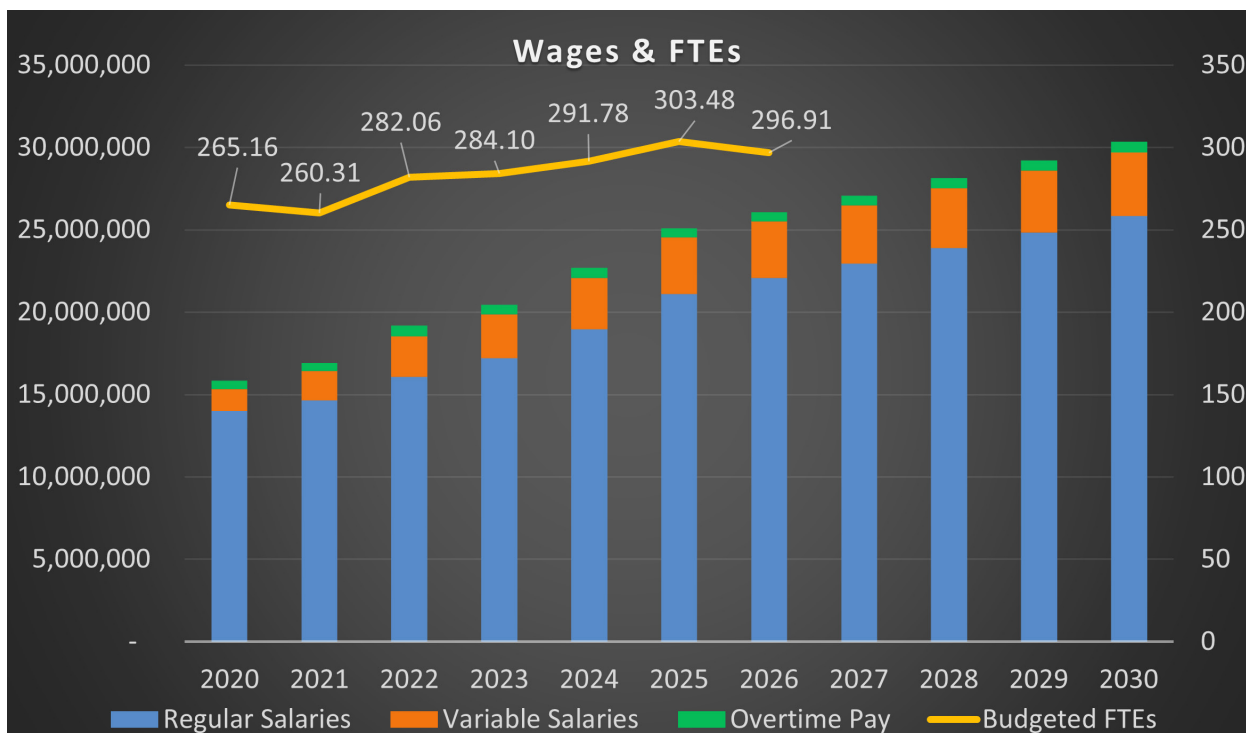
Below is a summary of the recommended adjustments to full-time wages and benefits.

	2026 Percent Increase
Market Adjustments - General	2%
Market Adjustments - Police Sworn	3-8%
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.



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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 Out	Transfers In				Total
	General Fund	Parks Fund	Cemetery Fund	Recreation Fund	
General Fund	\$ -	\$ 1,079,900 ^a	\$ 129,700 ^a	\$ 1,345,900 ^a	\$ 2,555,500
Cemetery Perpetual Care Fund	-	-	30,000 ^b	-	30,000
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	\$ 159,700	\$ 1,508,800	\$ 3,063,600
^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.

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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	30,300	964,760	49,700	5%
204	Cemetery	193,903	260,200	249,879	204,224	10,321	5%
205	PEG Fees	12,954	14,310	20,050	7,214	(5,740)	-44%
206	Parking Improvement	105,352	4,000	150	109,202	3,850	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	13,939,443	15,038,802	11,687,788	(1,099,358)	-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	\$ 89,983,024	\$ 94,953,743	\$ 53,731,375	\$ (4,970,720)	-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							

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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:

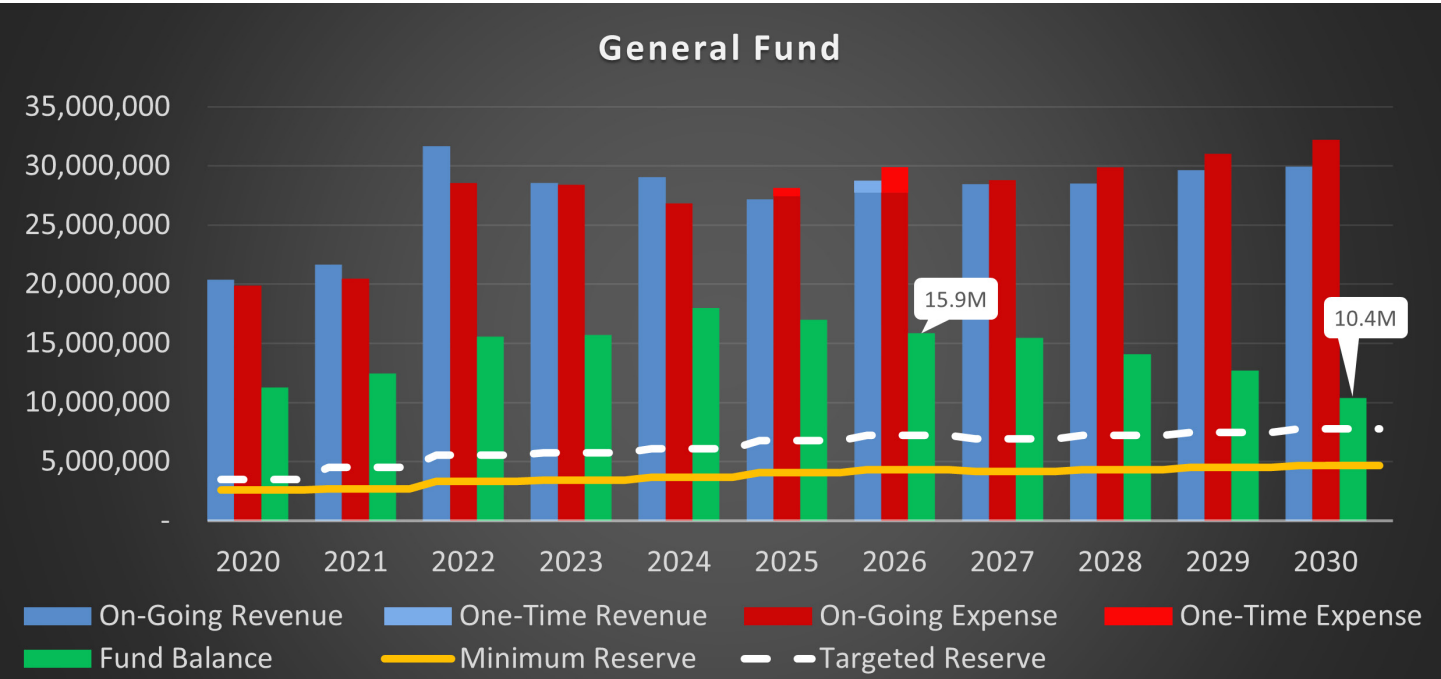
- ▶ General Fund;
- ▶ Open Space Fund;
- ▶ Parks Fund;
- ▶ Recreation Fund;
- ▶ Capital Projects Fund;
- ▶ Utility Funds; and
- ▶ Golf Course Fund.

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.

Letter of Transmittal

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.

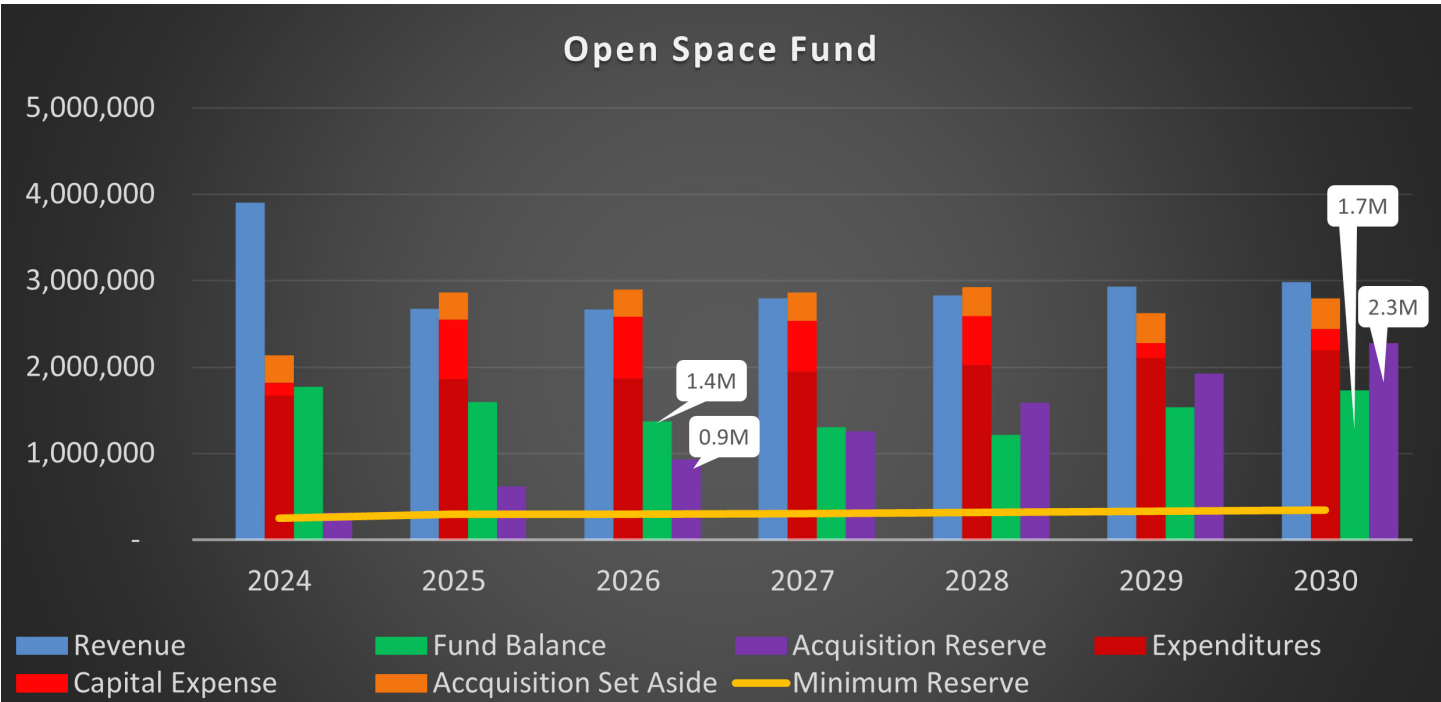
The General Fund fund balance is projected to end 2030 with approximately \$10.4 million, while remaining in compliance with both reserve policies, minimum and target.

Letter of Transmittal

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.

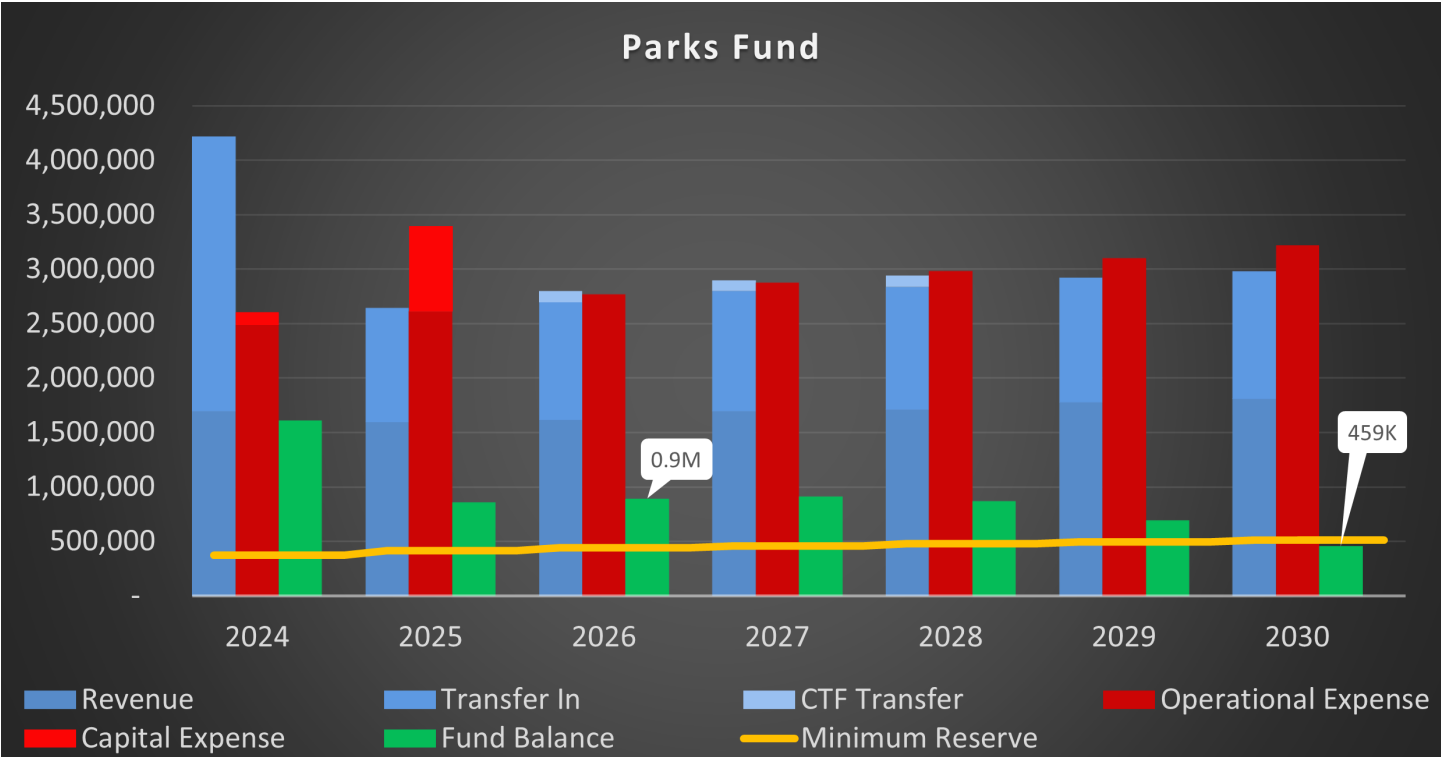
Within the Open Space Fund, separate and apart from the minimum fund balance, an acquisition reserve is established to fund future open space acquisitions. A minimum of 30% of the annual budgeted sales and use tax revenue proceeds from the tax established in Section 3.20.200(A)(3) of the Louisville Municipal 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.

Letter of Transmittal

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.

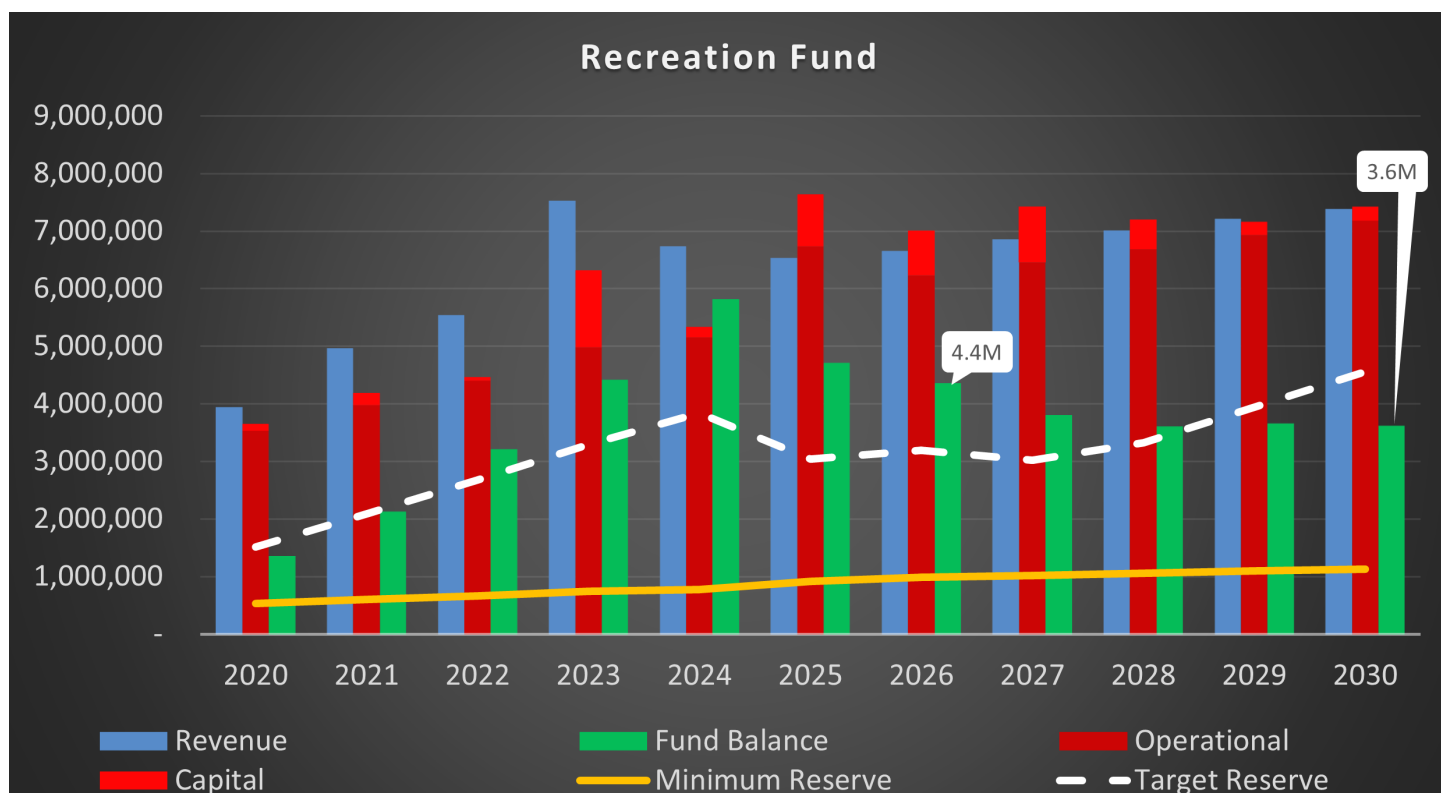
Beginning in 2025, all Parks capital projects have been shifted to the Capital Fund. Starting in 2026, and anticipated to occur through 2028, the City Council directed that the Conservation Trust Fund will fund certain eligible Park maintenance expenditures.

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.

Letter of Transmittal

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.

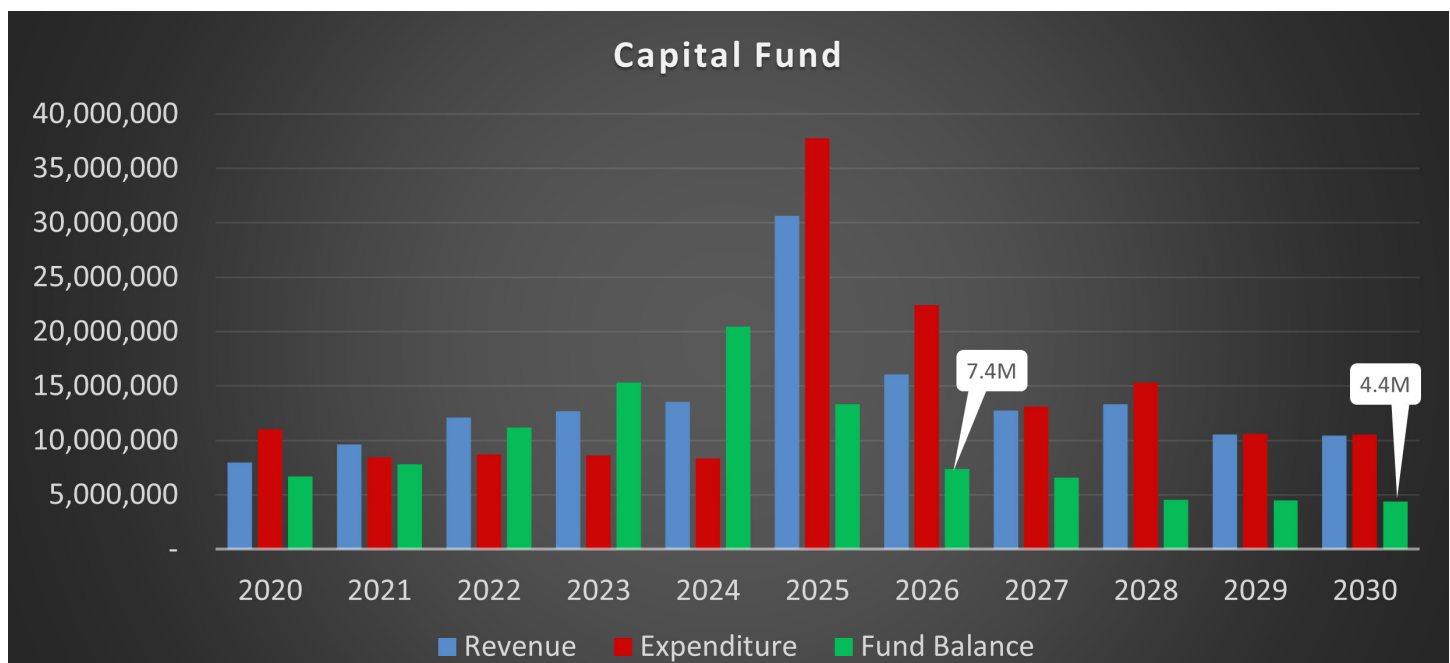
Letter of Transmittal

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.).

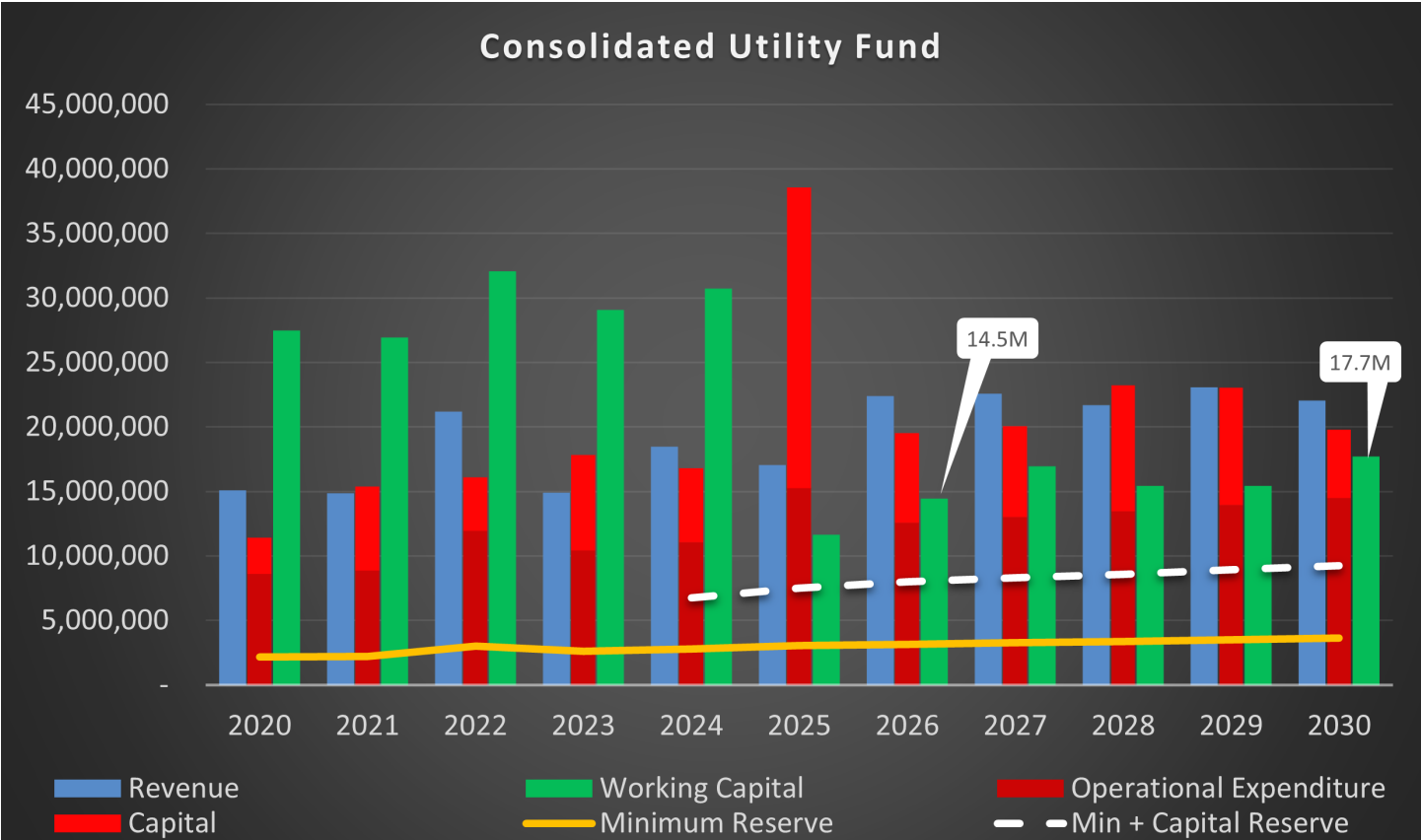
The projected fund balance at the end of 2030 is approximately \$4.4 million.

Letter of Transmittal

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,

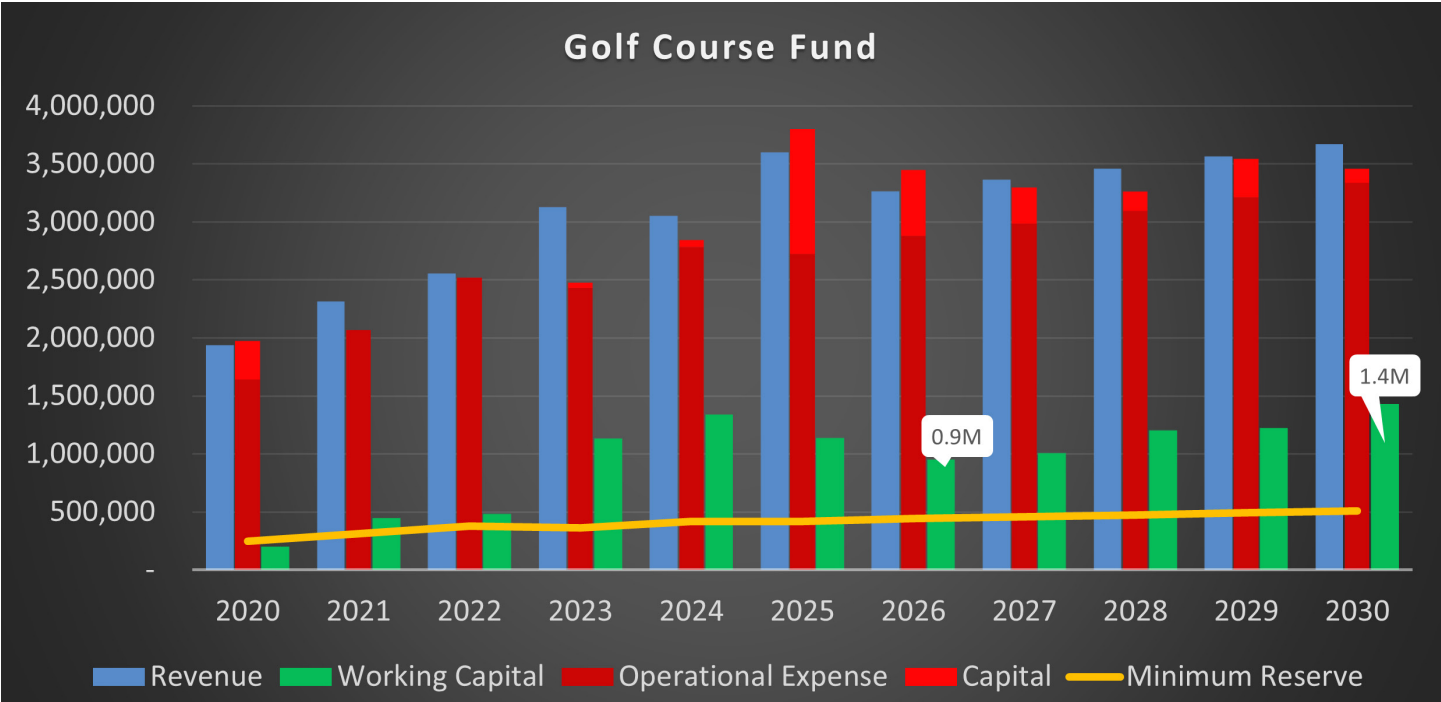
The minimum working capital for the Water, Wastewater, and Storm Water Utility Funds shall be maintained at or above 25% of current operating expenses, as measured on the City’s budgetary basis. For purpose of this policy, operating expenses are defined as all budgetary-basis expenses, excluding interfund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

Letter of Transmittal

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,

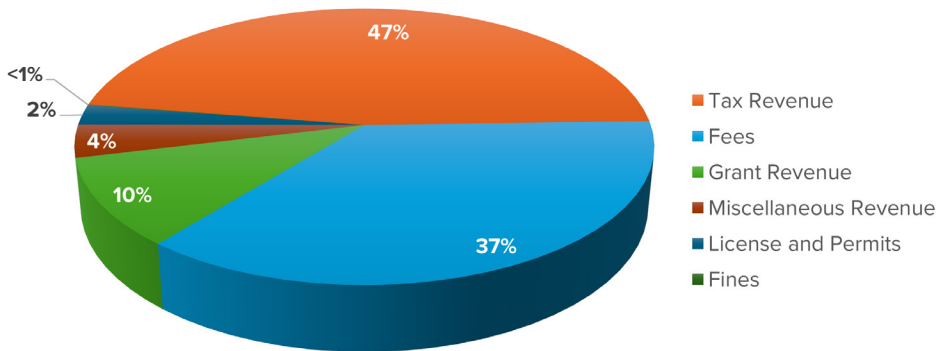
The minimum working capital balance of the Golf Course Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this policy, operating expenditures are defined as all expenditures, excluding interfund transfers and capital outlay.

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

Budget in Brief

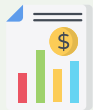
The City of Louisville encourages all residents to know your government's budget and see how your tax dollars work! This document provides information on annual City revenues, expenditures and new investments while showing how the City invests its resources to improve the lives of residents.

2026 REVENUE SOURCES AND TRENDS



2026 Revenue Sources	
Tax Revenue	\$41,995,003
Fees	\$32,491,820
Grant Revenue	\$9,200,840
Miscellaneous Revenue	\$3,432,511
Licenses & Permits	\$2,077,250
Fines	\$104,000
Total Revenue	\$89,301,424

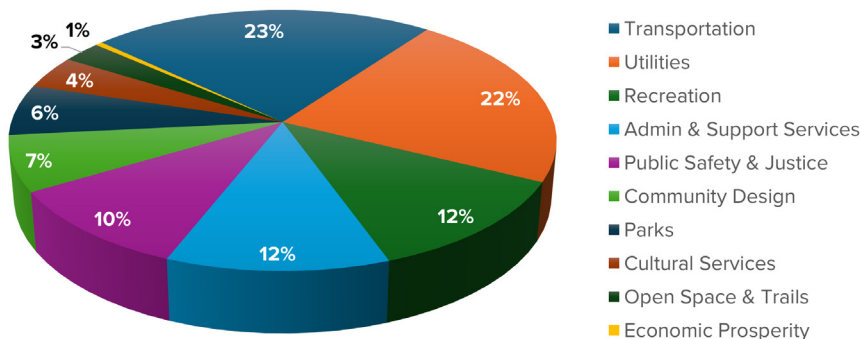
REVENUE TRENDS



The City is in good fiscal health. The General Fund reserve is projected to be above a target of 25% of operational expenditures through 2030.

The minimum unrestricted fund balance is set at 15% of current operating expenditures.

2026 BUDGETED EXPENDITURES BY PROGRAM



2026 Budgeted Expenditures	
Transportation	\$20,596,173
Utilities	\$19,691,468
Recreation	\$10,842,143
Administration & Support Services	\$10,285,569
Public Safety & Justice	\$9,280,504
Community Design	\$6,156,481
Parks	\$5,612,291
Cultural Services	\$3,634,364
Open Space & Trails	\$2,352,764
Economic Prosperity	\$431,811
Total Expenditures	\$88,883,568

CAPITAL IMPROVEMENT PROGRAM (CIP)

The City's CIP includes expenditures for buildings, land, parks, water and sewer plants, and other commodities of a significant value that have a useful life of several years. The planning period for the City's CIP is 6 years. The expenditures for the first year of the program are incorporated into the current year's budget.

The City will invest **\$31.5 million** in capital projects during the current CIP cycle, with significant investment into the South Street Underpass and Downtown Vision project.

Expenditures by program exclude interfund transfers, debt service, and certain central fund-wide charges.

Fund Balance Changes

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	30,300	964,760	49,700	5%
204	Cemetery	193,903	260,200	249,879	204,224	10,321	5%
205	PEG Fees	12,954	14,310	20,050	7,214	(5,740)	-44%
206	Parking Improvement	105,352	4,000	150	109,202	3,850	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	13,939,443	15,038,802	11,687,788	(1,099,358)	-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	\$ 89,983,024	\$ 94,953,743	\$ 53,731,375	\$ (4,970,720)	-8%

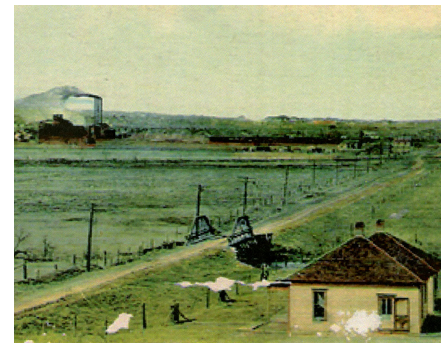
[1] Projected Expenditures Include a Projected Operational "Turnback" of	5.5% , which =	1,468,039
[2] Projected Expenditures Include a Projected Operational "Turnback" of	5.0% , which =	328,055
[3] Projected Expenditures Include a Projected Operational "Turnback" of	6.0% , which =	98,310
[4] Projected 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

City Overview

History

In 1878 Louis Nawatny, a Polish immigrant, bought forty acres of homestead land for ninety dollars, under a grant signed by President Rutherford B. Hayes. He platted the land, named the area Louisville after himself, and proceeded to sell lots to incoming coal miners. The new town of Louisville grew to a population of two hundred by 1879.

Those who had bought Louisville lots from Nawatny built modest homes as soon as they had saved enough from their wages at the Welch Louisville coal mine. Incorporation for Louisville was a slow process because some of the residents feared it, but the first mayor was elected in 1882.



Louisville greeted the twentieth century with more streetlights, ice cream cones, and soda pop. The forty-four streetlights in Louisville gave the town a settled look despite its dusty, unpaved roads. The height of sophistication, telephone service, came to Louisville in 1903. Three years later, 119 Louisville residents had telephones.

Life in the early days of Louisville was not always characteristic of quiet, small town living. A violent mine strike and one mine explosion added a tragic sequel to the town's history.

During the Long Strike (so-called because it lasted from 1910 to 1915), the Hecla mine on the northeast edge of Louisville was the scene of a miniature battle, resulting in several injuries and one death. Due to violent conditions erupting at various mines, 128 state militia arrived in Louisville to keep the peace. They were replaced by the Twelfth United States Cavalry and were well accepted by the battle-weary residents. At the end of 1914, President Wilson called for federal mediation and the union movement was thwarted. This weakened the force of the miners' demands to the coal operators.

In the early morning hours of January 20, 1936 ten miners were completing the graveyard shift at the Monarch mine when an explosion occurred. Eight miners lost their lives. It was later determined that the coal dust which lay five and six inches thick on the mine floor, had combined with a pocket of methane gas and was touched off by a spark, perhaps from a trolley. The operators were found negligent.

Louisville's colorful past has now transitioned into the age of technology. Manufacturing and hightech industry have provided a solid economic base for Louisville, bringing with it stores, restaurants and other amenities for residents to enjoy.



Resources from: "Once a Coal Miner..." by Phyllis Smith. Photos courtesy of Louisville Historical Museum and Louisville Public Library.

City Overview

About our City

Nearly 70% of Louisville residents possess a college degree, and the community is continuously ranked amongst the best places in the country to live and raise a family. With approximately 1,900 acres of open space, 28 parks, and more than 32 miles of interconnecting trails for biking and hiking, Louisville residents enjoy a myriad of opportunities to enjoy the natural beauty of Northern Colorado.

In addition to abundant recreational opportunities, Louisville residents also have convenient access to arts and culture amenities, excellent dining and shopping destinations, and the state's third-highest ranked school district. In the City's 2024 Community Survey, 93% of survey respondents rated Louisville as a place to live as excellent or good, and 92% rated its quality of life as excellent or good. Our residents continue to rate their community higher than other residents across the country.

Louisville's authentic Main Street contributes to the city's small-town feel and hosts outdoor dining, craft breweries, galleries, boutiques, a library, and more. World-class medical care includes the Avista Adventist Hospital in Louisville, the Boulder Medical Center, and several hospitals in Denver, including Children's Hospital Colorado and the Anschutz Medical Campus. A robust transit system, the Regional Transportation District (RTD), connects the city to the region.

The city's proximity to the University of Colorado, the Colorado School of Mines, and several national laboratories including NOAA, NIST, and NCAR, has helped foster a robust high-tech business and manufacturing presence in Louisville's Colorado Tech Center, a master-planned business park.

As Money magazine noted, "Add in dry, clear weather, little crime, good healthcare, low taxes, and Louisville is pretty tough to beat."



POPULATION

20,811



MEDIAN AGE

41.8



MEDIAN HOME VALUE

\$835,000



MEDIAN HOUSEHOLD INCOME

\$149,159

Organization & Services

The City of Louisville is a home rule municipality operating under the council-manager form of government. The seven-member city council consists of the mayor, elected at large, and six councilmembers elected from three wards, all of whom are elected on a nonpartisan basis. The mayor and councilmembers serve four year terms and are limited to two consecutive terms. Ward representative elections are staggered, with elections happening in odd-numbered years.

The city council sets policy, enacts ordinances, adopts the biennial budget, and hires the city manager, who oversees day-to-day operations, as well as the city attorney, municipal judge, and prosecuting attorney.

The City’s structure and operations have been designed to ensure an open and responsive government that integrates a highly dedicated staff, thoughtful elected officials, an involved citizenry, diverse businesses, and regional cooperation to provide high-quality and cost-effective services.

Louisville provides a wide range of services to residents and businesses, including water and sewer; police protection; planning, zoning, and building safety; street and road maintenance; parks, open space, and recreation; a library; a historical museum; and a golf course.



**CITY
STAFF**

217 FULL-TIME
348 PART-TIME & SEASONAL

VISION*

Louisville is committed to being an equitable, resilient, and sustainable community where everyone has the opportunity to thrive — now and for future generations. We strive for a vibrant future where Louisville will evolve and adapt to change in ways that respect our past and support our high quality of life.

VALUES*

- Community Character
- Community Connectivity
- Environmental Sustainability
- Vibrant Economy
- Community Places
- Civic Leadership

**These are draft vision and values that not been formally adopted by Council and are subject to change.*

Principal Property Tax Payers

Principal Property Tax Payers - Current Year and Ten Years Ago

Taxpayer	Type of Business	2015 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Phillips 66 Company	Energy Training and R&D Center	\$10,499,160	1	2.0%
Public Service Co of Colorado	Energy	9,254,213	2	1.8%
FFI CO Coal Creek LLC (Medtronics)	Electromedical	8,438,857	3	1.6%
Neodata Serviss	Businesss Services	6,243,120	4	1.2%
TKG Louisville Colorado Development LLC	Commercial Real Estate	5,240,358	5	1.0%
Colorado Tech LLC	Technology	4,745,295	6	0.9%
Infinite Drive LLC	Commercial Real Estate	4,634,200	7	0.9%
VTR Avista MOB LLC	Medical Offices	4,557,698	8	0.9%
Boulder Road LLC	Unknown	4,289,911	9	0.8%
Lexington Louisville LP	Commercial Real Estate	3,910,925	10	0.7%
	Totals	<u>\$ 61,813,737</u>		<u>11.8%</u>

Taxpayer	Type of Business	2024 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Loxo Oncology	Medical Offices	\$17,227,273	1	1.5%
WSRE CP Centential Investors	Ind Flex	16,349,679	2	1.4%
Sierra Space Corporation	Engineering	16,040,165	3	1.4%
TFG Coal Creek Property	Ind Flex	13,142,685	4	1.1%
CTC Properties LLLP	Office	10,825,200	5	0.9%
Public Service CO of Colorado	Energy	8,939,122	6	0.8%
SREIT 2000 Taylor Avenue LLC	Ind Flex	8,602,016	7	0.7%
RREF IV P Infinite Drive LLC	Ind Flex	8,509,500	8	0.7%
SREIT 633 CTC Boulevard LLC	Ind Flex	7,198,200	9	0.6%
TEBO-OCONNOR LLC	Ind Flex	6,852,491	10	0.6%
	Totals	<u>\$ 113,686,331</u>		<u>9.7%</u>

Source: Boulder County Assessor's Office

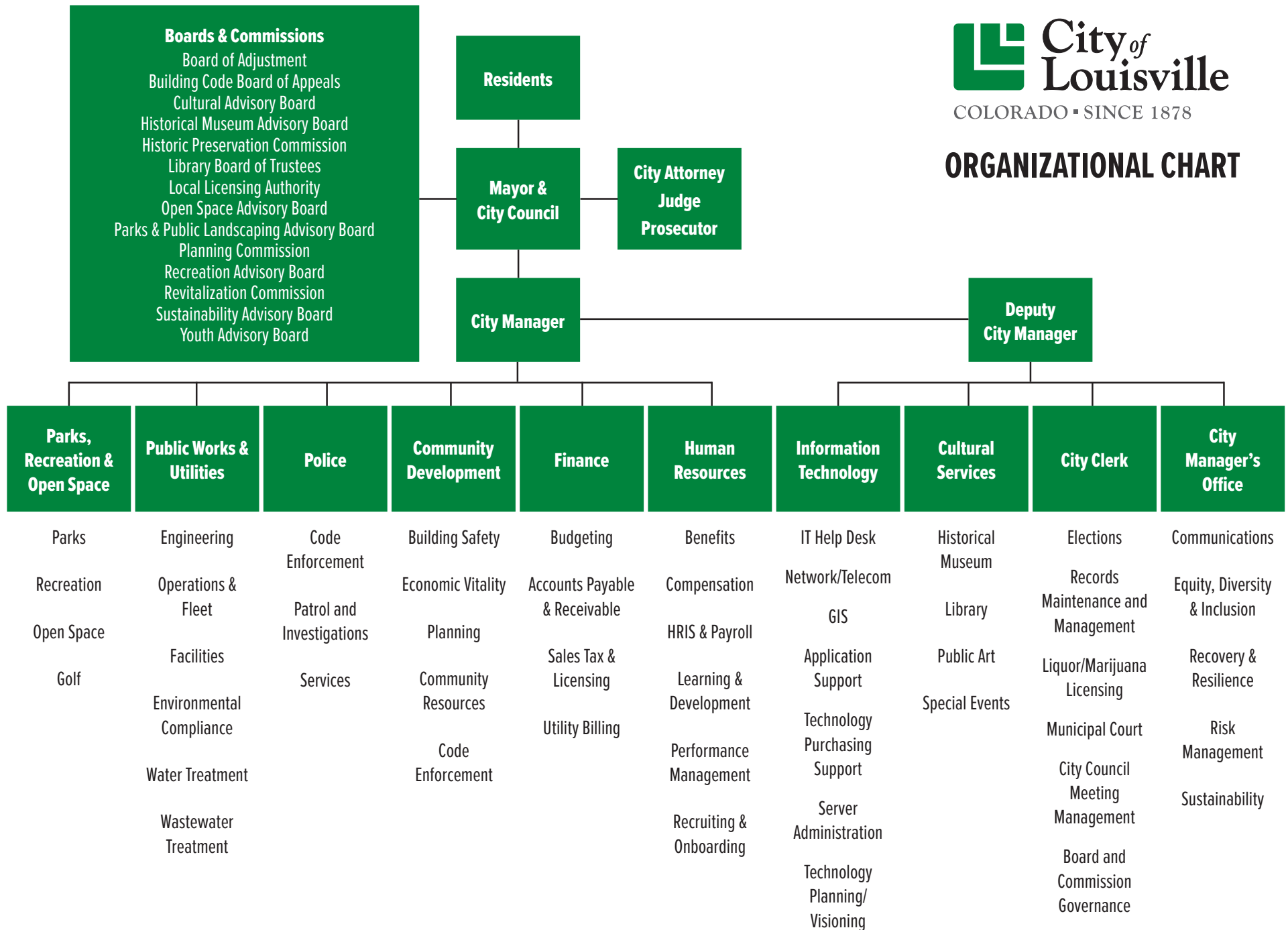
Principal Employment Sectors

Principal Employment Sectors - Current Year and Nine Years Ago

2015			
Employment Sector	Estimated Number of Employees	Rank	Percentage of Total City Employment
Manufacturing	2,193	1	17.6%
Health Care and Social Assistance	1,893	2	15.2%
Professional, Scientific, and Technical Services	1,622	3	13.0%
Accommodation and Food Services	1,246	4	10.0%
Retail Trade	1,183	5	9.5%
Information	1,117	6	9.0%
Construction	679	7	5.5%
Wholesale Trade	465	8	3.7%
Administrative and Support and Waste Management	363	9	2.9%
Public Administration	300	10	2.4%

2024			
Employment Sector	Estimated Number of Employees	Rank	Percentage of Total City Employment
Professional, Scientific, and Technical Services	4,834	1	24.0%
Manufacturing	4,205	2	20.9%
Health Care and Social Assistance	3,073	3	15.3%
Accommodation and Food Services	1,397	4	6.9%
Retail Trade	1,017	5	5.1%
Wholesale Trade	968	6	4.8%
Construction	928	7	4.6%
Information	884	8	4.4%
Public Administration	462	9	2.3%
Finance and Insurance	365	10	1.8%

ORGANIZATIONAL CHART



Administration and Support Services	Transportation	Utilities	Public Safety & Justice	Parks	Open Space & Trails	Recreation	Cultural Services	Community Design	Economic Prosperity
Governance & Administration	Planning & Engineering	Water	Patrol & Investigation	Parks & Recreation Administration	Acquisition	Recreation Center Management	Library Services	Community Design	Business Retention & Development
Public Information & Involvement	Transportation Infrastructure Maintenance	Wastewater	Code Enforcement	Parks	Maintenance & Management	Youth Activities	Museum Services	Development Review	
City Clerk & Public Records	Streetscapes	Stormwater	Municipal Court	Cemetery	Education & Outreach	Adult Activities	Cultural Events & Special Events	Historic Preservation	
Legal Support	Snow & Ice Removal	Solid Waste Recycling & Composting	Police Department Building Maintenance		New Trails	Senior Activities & Services			
Human Resources & Organizational Development	Public Works Administration				Trail Maintenance	Aquatics			
Finance, Accounting & Tax Administration						Golf Course			
Information Technology						Athletic Field Maintenance			
Sustainability						Recreation Center Building Maintenance			
Fleet Maintenance									
Facilities Maintenance									



City of
Louisville

COLORADO • SINCE 1878

ORGANIZATIONAL CHART

BY PROGRAM

Full-Time Equivalents by Year

Program and Sub-Program Descriptions	2024	2025	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 Utilities	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 Activities & 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

Full-Time Equivalents by Year

Program and Sub-Program Descriptions	2024	2025	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

Budget Process

Basis of Budgeting

The City of Louisville uses a “modified accrual basis” of budgeting for all fund types. This means that the City budget is based on expected cash receipts, disbursements, and related year-end accruals. Encumbrances and depreciation are not budgeted. City expenditures may not exceed the amounts appropriated by fund. In the case of an emergency or a contingency, which was not reasonably foreseeable, a budget amendment is required.

The City’s budget is constructed on a calendar year basis as required by 29-1-101, et seq., C.R.S. The budget must present a complete financial plan for the City; setting forth all estimated expenditures, revenues, and other financing sources for the ensuing budget year, together with the corresponding figures for the previous fiscal year. In estimating the anticipated revenues, consideration must be given to any unexpected surpluses and the historical percentage of tax collections. Further, the budget must show a balanced relationship between the total proposed expenditures and the total anticipated revenues with the inclusion of beginning funds.

Basis of Accounting

All governmental fund types use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due. Those revenues susceptible to accrual include sales and use taxes, property taxes, and franchise tax.

Proprietary fund types utilize the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Bridging the Basis of Budgeting and Accounting

Some of the differences between the budget basis and the accrual basis of accounting are:

Debt payment for principal – budgeted as an expense item, adjusted at year-end as a reduction in the liability.

Capital acquisition – budgeted as an expense item, adjusted at year-end as an increase in assets.

Depreciation – recorded for proprietary funds on a GAAP basis, eliminated for budget purposes.

Compensated absences – adjust annually using the accrual method, not budgeted but absorbed by turnover and usage.

Budget Amendment Policy

In the case of emergency or a contingency, which was not reasonably foreseeable, the City Council may authorize the expenditure of funds in excess of the budget by a resolution adopted by a two-thirds vote of the City Council following proper notice. If the City receives revenues which were unanticipated at the time of adoption of the budget, the City Council may authorize the expenditure thereof by adopting a supplemental budget appropriation resolution after proper notice and a hearing thereon.

Budget Process

Budget Adoption Process and Resolutions

The City typically begins the budget process in early spring with goal-setting sessions and discussions with boards and commissions. Numerous public hearings are held during the budget development process with opportunities for public input. The City Manager presents the recommended biennial budget to City Council by the second meeting in September. Due to Charter provisions, the Council must adopt an annual budget each year. The annual budget is formally adopted by the end of November. The City Council actually implements the City's budget by approving a series of resolutions to adopt the budget, establish appropriations, and set tax levies.

Each resolution adopted to implement the 2026 Annual Operating & Capital Budget is summarized below.

Resolution 90, Series 2025

Summarizes expenditures and revenues for each fund and adopts a budget for the City for the calendar year beginning on the first day of January 2026 and ending on the last day of December 2026.

Resolution 91, Series 2025

Appropriates the total budget by fund, setting the 2026 spending limits for each fund according to the spending program within the Resolution.

Resolution 92, Series 2025

Establishes the City's property tax mill levy for collection year 2026 (tax year 2025). A similar resolution is adopted every year as part of the budget process. Property tax rates do not carry over automatically from one year to the next. The general operating levy for budget year 2026 is 5.184 mills. The bonded indebtedness levy for budget year 2026 is 1.375 mills.

Budget Calendar

2026 Supplemental Budget Process

May 1, 2025	Departments Submit Project, Operational, and Full Time Personnel Requests for 2026 to the Finance Department
May 8, 2025	Departments Submit Variable Personnel Requests for 2026 to HR
June 13, 2025	Departments Submit Revenue Estimates
July 7, 2025	Finance Submits Preliminary C-I-P, Operational, and Personnel Document to City Manager for Review and Development
July 15, 2025	Departments Present Overview of Function/Programs and their recommended Requests to Council
July 23, 2025	City Council Budget Retreat: Budget Development & Pathways to Structurally Balanced, Revenue Assumptions & Expenditure Targets, City Manager Recommended Adjustments – Operational & Capital, Fiscal & Policy Issues with Impacts to Budget
September 2, 2025	City Manager's <i>Recommended Supplemental Budget</i> Presented to City Council at a Regular Meeting. Public Hearing Set.
October 21, 2025	City Council Conducts Public Hearing on <i>City Manager Final Recommended Biennial Budget</i>
November 3, 2025	City Council is Presented with Resolutions to Adopt an Annual Budget, Appropriate Funds, and Levy Taxes

Fund Structure

Governmental Funds

- ▶ General Fund
- ▶ Capital Projects Fund

Special Revenue Funds

- ▶ Conservation Trust Fund
- ▶ Cemetery Endowment Fund
- ▶ Cemetery Fund
- ▶ PEG Fee Fund
- ▶ Parking Improvement Fund
- ▶ Historic Preservation Fund
- ▶ Recreation Fund
- ▶ Open Space Fund
- ▶ Parks Fund
- ▶ Impact Fee Fund
- ▶ Recreation Center Debt Service Fund

Enterprise Funds

- ▶ Water Fund
- ▶ Waste Water Fund
- ▶ Stormwater Fund
- ▶ Solid Waste & Recycling Fund
- ▶ Golf Course Fund

Internal Service Funds

- ▶ Technology Management Fund
- ▶ Fleet Fund

Relationship Between Program and Fund

Transportation

General Fund, Parking Improvement, Parks, Open Space, Capital Projects, Impact Fee, Fleet

Utilities

Water, Waste Water, Stormwater, Solid Waste & Recycling

Public Safety & Justice

General Fund, Capital Projects, Fleet

Parks

General Fund, Conservation Trust, Cemetery Perpetual Care, Cemetery, Parks, Capital Projects, Fleet

Open Space

Open Space, Capital Projects, Conservation Trust, Impact Fee

Recreation

Recreation, Capital Projects, Recreation Center Debt Service, Golf Course

Cultural Services

General Fund, Capital Projects, Impact Fee

Community Design

Recreation, Capital Projects, Recreation Center Debt Service, Golf Course

Economic Prosperity

General Fund, Capital Projects

Administration & Support Services

General Fund, PEG Fee, Capital Projects, Impact Fee, Technology Management, Fleet

Description of Funds and Fund Types

For accounting purposes, a state or local government is not treated as a single, integral entity. Rather, a government is viewed instead as a collection of smaller, separate entities known as “funds.” The Governmental Accounting Standards Board’s (GASB) 2019–2020 Codification of Governmental Accounting and Financial Reporting (Codification), Section 1100, defines a fund as:

“A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.”

All of the funds used by a government are classified into three broad “categories,” which contain eleven fund “types.” The three broad fund categories are Governmental, Proprietary, and Fiduciary.

Governmental Funds

Governmental Fund types include the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, and Permanent Funds. The City uses the following fund types to account for governmental-type activities.

General Fund

The General Fund is the City’s main operating fund and is used to account for most of the day-to-day operations that are financed from the general sales tax, property tax, charges for services, and other general revenues. Activities financed by the General Fund include all those that are not financed in other funds, including general administration, public safety public works administration, library and museum services, cultural services, and recreation administration.

Special Revenue Funds

Special Revenue Funds account for specific revenue sources that are restricted or committed to expenditure for specified purposes other than for debt service or general capital projects.

The City has the following Special Revenue Funds:

Open Space Fund

This fund was created in 2024 as a result of Ballot 2C Parks and Open Space Funding. The ballot approved to extend the dedicated sales tax of 3/8% by 10 years (through 2033), which voters initially approved in 1993, and increased the tax by an additional 1/8% to 1/2%. Revenues would be used for development, construction, operation and maintenance of open space land. The additional 1/8% funding would be dedicated only to Open Space to acquire, improve, restore, preserve, protect, and maintain open space land and mitigate wildfire risks within open space areas.

Parks Fund

This fund was created in 2024 as a result of Ballot 2C Parks and Open Space Funding. The ballot approved to extend the dedicated sales tax of 3/8% by 10 years (through 2033), which voters initially approved in 1993, increased the tax by an additional 1/8% to 1/2%. The original 3/8% was split with the Open Space Fund. This fund is used for development, acquisition, construction, operation, and maintenance of parks.

Description of Funds and Fund Types

Conservation Trust — Lottery Fund

The City of Louisville, through Resolution 14, dated July 16, 1974, established a Conservation Trust Fund. The City receives an annual distribution from the State of Colorado from the proceeds of the Colorado State Lottery. State law mandates that a Conservation Trust Fund be established to record revenues and expenditures and that these funds be restricted for the use in the acquisition, development, and maintenance of “new conservation sites” or for capital improvements or maintenance for recreational purposes on any public site.

Cemetery Fund

The Cemetery Fund was created on November 3, 2008 by Ordinance 1542. Prior to 2009, Cemetery expenses were in the General Fund. Unlike the Cemetery Perpetual Care Fund, the revenue in the Cemetery Fund can be used for both cemetery maintenance and capital improvements. Beginning in 2009, all the interest revenue earned in the Cemetery Perpetual Care Fund has been transferred to the Cemetery Fund for maintenance of the lots. The General Fund transfers the remaining funds necessary to operate the Cemetery.

PEG Fees Fund

The PEG Fees Fund (formerly the Public Access Television Fund) was created in 2006 in response to Resolution 22, Series 2006, that approved an agreement between the City of Louisville and Citizens Community Access Cable Television Management. Originally used to account for PEG grants, effective July 2009, the City’s cable provider began collecting and remitting to the City a \$0.50 per account per month PEG Fee that is split evenly between the City and CCTV for capital outlay. Beginning with the third quarter 2011, the City began keeping the entire \$0.50 per account per month for capital outlay.

Parking Improvement Fund

This fund was created in 2000 to account for the downtown parking improvement fees. This fee is to be used for the purchase or lease of real and personal property for the construction, improvement, or provision of additional on-street and off-street public parking space to serve Downtown Louisville and other improvements associated with downtown parking.

Historic Preservation Fund

On November 4, 2008, Louisville voters approved a temporary sales tax increase of 1/8% for ten years, beginning January 1, 2009. Revenue from this increase is restricted for historic preservation purposes within Historic Old Town Louisville. The Historic Preservation Fund was created by Ordinance 1544, Series 2008. Resolution 20, Series 2009, enacted additional provisions regarding the administration, structure, and uses of the Historic Preservation Fund. On November 7, 2017, voters extended the sales tax for another ten years (through 2028), authorized expenditure of funds outside the boundaries of Historic Old Town Louisville, and authorized up to 20% of annual sales tax revenue to be spent for operating and maintaining the Louisville Museum Campus.

Recreation Fund

On November 8, 2016, Louisville voters approved a permanent sales tax increase of 0.15%, beginning January 1, 2018. Revenue from this increase is restricted for operating and maintaining the Louisville Recreation/Senior Center and pool facilities at Memory Square Park. The Recreation Fund was created to account for the receipt and expenditure of these funds and other funds necessary to operate the facilities.

Description of Funds and Fund Types

Capital Project Funds

Capital Project Funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

The City has the following Capital Project Funds:

Capital Projects Fund

The Capital Projects Fund was created in 1989 to account for monies received as a result of an additional one-percent (1%) sales tax that was effective July 1, 1989. The Capital Projects Fund finances various capital improvements throughout the City including street reconstruction, sidewalks, traffic improvements, facility improvements, etc. The Capital Projects Fund also accounts for salaries and benefits costs for staff allocated to capital projects.

Impact Fee Fund

The Impact Fee Fund was created in 2004 as a result of Ordinance 1436, Series 2003. This ordinance established various development impact fees impact fees to fund municipal facilities, parks and trails, recreation, and transportation improvements. The City is required to conduct an Impact Fee Study every five years. Impact Fee Studies were completed in 2006, 2011, and 2016. The next Impact Fee Study is scheduled for 2021.

Debt Service Funds

Debt Service Funds are created to account for resources that are restricted, committed, or assigned to expenditure for principal and interest.

The City has the following Debt Service Funds:

Recreation Debt Service Fund

In 2016, the Louisville voters approved a \$27,215,000 bond issue for upgrades to the Recreation/Senior Center and Memory Square Park. In addition, the voters approved an increase in the City's property tax levy not to exceed 3.350 mills to pay debt service on the bonds. The current mill levy has been certified at 1.375 mills. The Recreation Debt Service Fund accounts for the resulting property tax revenue and the payment of principal and interest on the bonds.

Description of Funds and Fund Types

Permanent Funds

Permanent Funds are used to account for resources legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the government's programs.

The City has the following Permanent Funds:

Cemetery Perpetual Care Fund

The Cemetery Perpetual Care Fund was created in 1974 through Ordinance 436. Fees derived from the sale of lots and opening of graves are collected and restricted for the "Cemetery Perpetual Care Fund". Through 2008, the interest revenue from this fund was transferred to the General Fund to pay for the operations and maintenance of caring for the lots. Beginning in 2009, all unrestricted burial permits and general maintenance of the cemetery have been accounted for in the Cemetery Fund, a new fund created by Ordinance 1542, Series 2008. Therefore, beginning in 2009, the interest revenue from the Cemetery Perpetual Care Fund has been transferred to the Cemetery Fund.

Proprietary Funds

Two fund types are used to account for a government's business-type activities (activities that receive a significant portion of their funding through user fees). These are the Enterprise Funds and the Internal Service Funds.

Enterprise Funds — Generally Accepted Accounting Principles (GAAP) state that Enterprise Funds may be used to report activities for which a fee is charged to external users for goods and services. Enterprise funds must be used to account for activities that meet any of the following criteria:

- There is outstanding debt that is backed solely by fees and charges;
- Laws/regulations require that fees and charges be set to recover costs, including capital costs; or
- There is a pricing policy that fees and charges be set to recover costs, including capital costs.

The proper accounting for Enterprise Funds is on an economic resources measurement focus, rather than a current financial resources measurement focus, used by Governmental Funds. However, the City's budgets for the Enterprise Funds are produced in a manner similar to those of the Governmental Funds. This allows certain transactions, such as asset purchases and principal payments on debt, to be recorded as expenses and to be subject to appropriation. The City of Louisville currently operates a combined utility enterprise fund (which accounts for water, wastewater, and storm water services), a solid waste utility fund, and a municipal golf course fund.

Water, Wastewater, & Storm Water Funds (Consolidated Utility Fund)

The Water Utility Fund accounts for the resources generated and the costs incurred to provide water service. The Wastewater Utility Fund accounts for the resources generated and the costs incurred to provide wastewater service. The Storm Water Utility Fund was created in 2007 to account for the resources generated and the costs incurred to provide storm water services. Combined, these three funds comprise the Consolidated Utility Fund.

Solid Waste & Recycling Utility Fund

The Solid Waste & Recycling Utility Fund was created by Ordinance 1554, Series 2009, to account for the resources generated and the costs incurred to provide solid waste pickup and recycling services. The City contracts with a third party to perform the pickup and recycling services.

Description of Funds and Fund Types

Golf Course Fund

The Golf Course Fund accounts for the activities of the Coal Creek Golf Course. Prior to April 1, 2010, the City contracted with a golf course management company to operate the facility, supervise collection and disbursement of City funds, employ all personnel, and purchase/sell all food, beverages, and merchandise. Effective April 1, 2010, the City executed a License Agreement with the management company whereby it not only operated the facility but paid for all costs and retained all revenue. The Golf Course closed in September 2013 due to a flood. It was reopened in June 2015 and is now operated, managed, and maintained solely by the City.

Internal Service Funds — Internal Service Funds are used to account for activities that provide goods or services to other funds, departments, agencies of the primary government and its component units, or to other governments on a cost reimbursement basis. The City has the following Internal Service Funds:

Technology Management Fund

In 1999, the City of Louisville established the Technology Management Fund for the purpose of accumulating funds for the replacement of computers (both hardware and software) and peripherals.

Fleet Management Fund

In 1991, the City of Louisville established the Fleet Management Fund for the purpose of accumulating funds for the replacement of large machinery, heavy equipment, and vehicles.

Debt Service & Financial Obligations

The following pages detail the City’s financial obligations, highlighting 2026 expenditures and debt service amortization schedules.

The City’s obligations can be categorized as facility improvements and utility improvements. The utility improvements are funded through utility revenue, which is maintained at a level that provides adequate debt service coverage. The facility improvements debt is for the upgrade of the Recreation & Senior Center and Memory Square Pool, approved by the voters at the November 2016 election. The bond issue to fund this project was issued in 2017.

The City Council, subject to TABOR restrictions, has the power to contract indebtedness on behalf of the City by borrowing money or issuing bonds to carry out the objectives or purposes of the City. Pursuant to the City’s Charter, no debt can be created which at any time exceeds three percent (3%) of the City’s statutory actual value, as determined by the County Assessor, except for debt incurred for supplying water.

The City’s current legal debt limit and debt margin are as follows:

Calculation of Legal Debt Limit & Debt Margin

2023 Actual Value	\$8,959,222,263
Debt Limit = 3% of Actual Value	\$268,776,668
Outstanding Debt Applicable to Debt Limit at December 31, 2023	\$23,539,862
Debt Margin	\$245,236,806

Debt Schedules

Repayment Fund	Description	Purpose		2026	2027	2028	2029	2030	2031-2042*
Recreation Center Debt Service	2017 GO Recreation Center Bonds, Series 2017**, Final Maturity 2042	Improvements to Recreation/Senior Center and Memory Square Pool	Principal	\$ 895,000	\$ 930,000	\$ 965,000	\$ 1,005,000	\$ 1,045,000	\$ 16,345,000
			Interest	847,400	811,600	774,400	735,800	695,600	4,554,400
			Total	1,742,400	1,741,600	1,739,400	1,740,800	1,740,600	20,899,400
General	2016 Solar Lease, Final Payment 2030	Purchase Portions of Community Panel Solar Array	Principal	7,319	7,579	7,849	8,128	6,285	-
			Interest	1,184	924	654	375	92	-
			Total	8,503	8,503	8,503	8,503	6,377	-
General	2022 Building Lease, Final Payment 2029	1805 Highway 42 Office Space Lease	Principal	54,867	58,138	61,602	53,950	-	-
			Interest	5,385	3,892	2,318	649	-	-
			Total	60,252	62,030	63,920	54,599	-	-
General	Software Based Information Technology Arrangements (SBITAs), Final Payment 2027	Subscription Based Information Technology Arrangements	Principal	183,148	104,440	-	-	-	-
			Interest	6,652	8,024	-	-	-	-
			Total	189,800	112,464	-	-	-	-
Wastewater and Stormwater	2015 CWRPDA Loan, Final Payment in 2035	WWTP Upgrades and City-Wide Storm Water Outfall Improvements	Principal	1,965,720	1,991,722	2,012,263	2,032,966	2,050,444	11,027,375
			Interest	457,906	430,506	410,706	391,506	372,131	1,098,902
			Total	2,423,626	2,422,228	2,422,969	2,424,472	2,422,575	12,126,277
Water	2015 Solar Lease, Final Payment 2031	Purchase Portions of Community Panel Solar Array	Principal	81,729	85,326	89,086	93,015	88,032	46,504
			Interest	19,667	16,069	12,310	8,381	43,012	961
			Total	101,396	101,395	101,396	101,396	131,044	47,465

* Certain obligations extend beyond 2030, amounts in this column represent outstanding amounts through the final maturity.

** Standard and Poor's assigned a rating of AA+

Community Indicators & Programs/Sub-Programs

Transportation

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

Planning and Engineering

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

Transportation Infrastructure Maintenance

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

Streetscapes

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

Snow & Ice Removal

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

Public Works Administration

Utilities

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

Water

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

Wastewater

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

Stormwater

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

Community Indicators & Programs/Sub-Programs

Solid Waste, Recycling and Composting

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

Public Safety & Justice

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 that the justice system is fair, effective, and efficient.

Patrol and Investigation

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

Code Enforcement

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

Municipal Court

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

Police Department Building Maintenance

Parks

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

Parks

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

Cemetery

Provide a suitable final resting place that meets community needs.

Open Space & Trails

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

Community Indicators & Programs/Sub-Programs

Acquisition

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

Maintenance and Management

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

Education and Outreach

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

New Trails and Trails Maintenance

Construct the highest priority new trails and trail connections to enhance the trail system in a manner consistent with City Council adopted plans. Maintain all trails to a satisfactory level to encourage recreation and to enable safe walking, running and bike riding around Louisville.

Recreation

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 all ages, interests and ability levels.

Youth Activities

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

Adult Activities

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

Senior Activities and Services

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

Aquatics

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

Recreation Center Management

Community Indicators & Programs/Sub-Programs

Athletic Field Maintenance

Recreation Center Building Maintenance

Golf Course

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

Cultural Services

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

Library Services

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

Museum Services

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

Cultural Arts & Special Events

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

Community Design

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.

Community Design

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

Development Review

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

Historic Preservation

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

Community Indicators & Programs/Sub-Programs

Economic Prosperity

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

Business Retention and Development

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

Administration & Support Services

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

Governance & Administration

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

Public Information & Involvement

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

City Clerk/Public Records

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

Legal Support

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

Human Resources & Organizational Development

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

Community Indicators & Programs/Sub-Programs

Finance, Accounting & Tax Administration

Provide financial services in an efficient and effective manner and financial reporting that is accurate, timely, relevant, and transparent. Develop, maintain, and monitor financial policies and internal controls to ensure the safeguarding of public assets and organizational compliance with laws, regulations, and Council directives. Provide an efficient, effective, and transparent budget developing, reporting, and monitoring process. Provide other financial services, such as long-term financial planning, debt administration, cash and investment management, cash disbursements, cash collections, and front counter services.

Information Technology

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

Sustainability

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

Facilities Maintenance

Provide and manage facilities that maintain efficient and effective operations and promote environmental and economic sustainability.

Fleet Maintenance

Provide and manage vehicles that maintain efficient and effective operations.

Community Indicators & Programs/Sub-Programs

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 & Programs/Sub-Programs

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

Community Indicators & Programs/Sub-Programs

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:

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

²Residential 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.

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

⁴Based 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.

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

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

Community Indicators & Programs/Sub-Programs

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.						

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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)	-	-	-	-	-		-	

Community Indicators & Programs/Sub-Programs

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.						

Community Indicators & Programs/Sub-Programs

Program 32: Utilities¹

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.

Community Indicators & Programs/Sub-Programs

Sub-Program 321: Water¹

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.

Community Indicators & Programs/Sub-Programs

Sub-Program 322: Wastewater¹

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025		2025/2026	
					Change	% Change	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.

Community Indicators & Programs/Sub-Programs

Sub-Program 323: Storm Water¹

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.

Community Indicators & Programs/Sub-Programs

Sub-Program 324: Solid Waste, Recycling & Composting

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025	% Change	2025/2026	% Change
					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%

Community Indicators & Programs/Sub-Programs

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.						

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

Sub-Program 211: Patrol & Investigations

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025	% Change	2025/2026	% Change
					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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

Sub-Program 216: Municipal Court

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025	% Change	2025/2026	% Change
					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%

Community Indicators & Programs/Sub-Programs

Sub-Program 219: Police Department Building Maintenance

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025	% Change	2025/2026	% Change
					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%

Community Indicators & Programs/Sub-Programs

Parks Key Indicators

Goals

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

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.						

Community Indicators & Programs/Sub-Programs

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.

Community Indicators & Programs/Sub-Programs

Sub-Program 510: Parks & Recreation Administration

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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.

Community Indicators & Programs/Sub-Programs

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.						

Community Indicators & Programs/Sub-Programs

Program 52: Open Space & Trails

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025		2025/2026	
					Change	% Change	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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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.						

Community Indicators & Programs/Sub-Programs

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.

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

Sub-Program 537: Golf Course¹

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.

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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

Community Indicators & Programs/Sub-Programs

Program 55: Cultural Services

Description	2023 Actual	2024 Actual	2025 Revised	2026 Budget	2024/2025		2025/2026	
					Change	% Change	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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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 Indicators & Programs/Sub-Programs

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.						

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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.						

Community Indicators & Programs/Sub-Programs

Program 65: Economic Prosperity¹

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.

Community Indicators & Programs/Sub-Programs

Sub-Program 651: Business Retention & Development¹

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.

Community Indicators & Programs/Sub-Programs

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

Community Indicators & Programs/Sub-Programs

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:

¹The employee survey occurs every other year.

²The community survey occurs every four years. The most recent was 2024.

³Previously measured using different rating scales.

⁴New metric related to Digital Content Accessibility rating. Staff will start compiling data in 2023 and 2024, due to new legislation, for reporting in 2025.

⁵New metric related to Equity, Diversity & Inclusion. Staff will start compiling data in 2023 for reporting starting in 2024.

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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)	-	-	-	-	-		-	

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Community Indicators & Programs/Sub-Programs

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%

Budget by Fund

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)

Budget by Fund

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)

Budget by Fund

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

Budget by Fund

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

Budget by Fund

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)

Budget by Fund

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

Budget by Fund

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)

Budget by Fund

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)

Budget by Fund

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.

Budget by Fund

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.

Budget by Fund

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)

Budget by Fund

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

Budget by Fund

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)

Budget by Fund

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

Budget by Fund

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

Budget by Fund

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)

Budget by Fund

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)

Budget by Fund

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)

Budget by Fund

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)

Appendix I

Capital Improvement Plan (CIP)

Capital Improvement Program

Capital Improvement Program (CIP)

A Capital Improvement Program (CIP) is a planning process that identifies the capital investments a local government intends to make over a period of time. Capital, for a local government, constitutes the facilities and materials needed to perform the jurisdiction's functions and to produce and deliver the services expected of it. Generally speaking, capital improvements are assets that are unique, fixed in place (relatively), permanent or which have long useful lives, and are (relatively) expensive. The City's capitalization threshold is \$10,000.

While a CIP does not cover routine maintenance, it does include renovation, major repair, or reconstruction of damaged or deteriorated facilities. While capital improvements do not usually include furniture and equipment, capital project may include the furniture and equipment clearly associated with a newly constructed or renovated facility or furniture and equipment that is significant in cost.

The City of Louisville's CIP includes expenditures for buildings, land, parks, water and sewer facilities, acquisition of water rights, sidewalks, streets, and other transportation infrastructure, storm drains, major equipment and other commodities, which are of significant value and have a useful life of several years.

The planning period for the City's CIP is six years. The expenditures proposed for the two years of the program are incorporated into the Biennial Budget and are assigned as account number.

Funds Included in the CIP

Open Space Fund

The capital improvements within the Open Space Fund are for the acquisition or improvement of land for open space, trails, buffer zones, wetlands and wildlife habitats.

Conservation Trust – Lottery Fund

The capital improvements within the Conservation Trust – Lottery Fund are for improvements on open space land, trails, parks, buffer zones, wetlands and wildlife habitats.

Cemetery Fund

The capital improvements within the Cemetery Fund are for general improvements and expansion projects.

Recreation Fund

The capital improvements within the Recreation Fund are for equipment and improvements for the Recreation/Senior Center and the Memory Square Park.

Capital Projects Fund

The capital improvements within the Capital Projects Fund include improvements and equipment for general governmental purposes, large public works projects on streets, alleys, and sidewalks, improvements to building and other facilities, improvements for parks and trails facilities, building facilities, and the acquisition capital equipment.

Capital Improvement Program

Water Utility Fund

The capital improvements within the Water Utility Fund include water rights acquisition, major water system improvements, water storage facilities, raw water pipe lines, water lines, meters, lab equipment, and major capital equipment.

Wastewater Utility Fund

The capital improvements within the Wastewater Utility Fund include lab plant equipment, major capital equipment, and sewer lines.

Storm Water Utility Fund

The capital improvements within the Storm Water Utility Fund include improvements to drainage systems.

Technology Management Fund

The capital improvements within the Technology Management Fund are for computer hardware replacement (workstations, servers, etc).

Fleet Management Fund

The capital improvements within the Fleet Management Fund are for vehicle and heavy equipment replacement for the Police Department, Public Works Department (excluding utilities) and Parks & Recreation Department.

Benefits of Preparing a CIP

Several traditionally recognized benefits accrue to the community as the result of preparing and maintaining a sound capital improvement program. These include:

1. The CIP shows citizens where and when projects are expected. This information is useful in coordinating public projects with each other and with the Comprehensive Plan.
2. The CIP establishes a reasonable multi-year spending plan that can help keep the expectations for public improvements within the City's ability to pay. Accordingly, the financial agencies that issue bond ratings, consider it very important for the City to have a well-considered capital improvement programming process, and to adopt and follow the program closely.
3. The CIP process is a means for reviewing all projects that are competing for the same funds against each other and against a central set of priorities. In this way, road projects are not only judged against other roads, but against parks, libraries, etc. This comprehensive approach ensures not only that proper priorities are maintained but also that the desired mix of projects is maintained.

Assumptions

Several assumptions are made in creating the City's CIP. These assumptions are, as follows:

1. The CIP is based principally on projected future revenues from existing funding sources. While the City Council may consider new funding sources in the future, no assumption has been made that these will be used.
2. Project cost estimates are based on information developed by internal City departments.

Capital Improvement Program

3. A “balanced” CIP is presented. A balanced CIP is one in which projects are included only to the extent that funds are expected to be available in the future to support these projects. This required that many important projects be delayed for either a year or two or deferred to years beyond the six-year horizon of the program. Beyond the necessity to balance the budgeted first two years, it is important to balance the CIP for the entire six years.

The CIP Process

1. The City Council gives direction to staff for prioritizing capital projects.
2. Each department submits a “Project Request Form” for each capital project requested.
3. The projects are summarized and matched with the projected revenue, by program and by fund.
4. The City Council, City Manager, and staff review, adjust, reevaluate, and reprioritize projects, bringing the projected costs in balance with projected revenue.

The summary pages that follow outline the revenues, projects, and other expenses in the CIP. In order to provide the project details and impact on current and future operating budgets, the “Project Request Forms” are included for projects scheduled between 2025 and 2030.

Note: Many Public Works projects (specifically road and drainage improvements) do not identify operating budget impact due to the difficulty in determining the offsetting reduction in required maintenance.

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

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

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

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 Facilities (%)		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

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

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

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

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
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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	110,000	462,200					572,200
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	1,192,773	2,400,000	2,400,000	3,200,000			9,192,773
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
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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 Facilities (%)		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	Feasibility 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		37,038,775	21,710,719	12,366,550	14,521,955	9,758,315	9,705,872	105,102,186

*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
501499-660317	Lead & Copper Water Service Line	390,500						390,500
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		16,708,322	4,983,950	5,939,650	7,556,050	7,980,545	3,669,136	46,837,653

*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	37,038,775	21,710,719	12,366,550	14,521,955	9,758,315	9,705,872	105,102,186
Water Utility Fund	16,708,322	4,983,950	5,939,650	7,556,050	7,980,545	3,669,136	46,837,653
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	64,894,053	31,457,021	21,776,605	25,879,019	19,994,206	16,174,195	180,175,099

Owl Park Fence Replacement

Description

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

Project Justification

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

Strategic Plan Alignment

Strategic Priority: Core Services

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

How it aligns:

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

Project Funding

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

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

Project Cost Estimate and Timeline

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

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

Operating Cost Impact

There will be no impacts to operating costs.

Police Vehicle Supplemental Request



Description

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

Project Justification

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

Strategic Plan Alignment

Strategic Priority: Core Services

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

How it aligns:

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

Project Funding

This will be a requested increase to the CIP presented for the 2025-2026 budget and will cover the purchase and outfitting of 5 police patrol vehicles 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.



Public Copier Replacement

Description

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

Project Justification

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

Strategic Plan Alignment

Strategic Priority: Core Services

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

How it aligns:

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

Project Funding

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

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

Project Cost Estimate and Timeline

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

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

Operating Cost Impact

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

Shared Vehicle for Comm Dev

Description

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



Project Justification

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

Strategic Plan Alignment

Strategic Priority: Core Services

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

How it aligns:

Provides needed vehicle for building and zoning inspections.

Project Funding

Capital Fund

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

Project Cost Estimate and Timeline

Purchase in 2026

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

Operating Cost Impact

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



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.

Appendix II

Resolutions

**RESOLUTION NO. 90
SERIES 2025**

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR
EACH FUND AND ADOPTING A BUDGET FOR THE CITY OF LOUISVILLE,
COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY
OF JANUARY 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026**

WHEREAS, the City Council of Louisville has appointed the City Manager to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the City Manager submitted a proposed budget to the City Council of Louisville on September 2, 2025, for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on October 21, 2025, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases have been made to revenue, or reserves have been used, so that the budget remains in balance, as required by law.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE
CITY OF LOUISVILLE, COLORADO:**

SECTION 1. That the estimated revenue and expenditures for each fund as provided for in the budget are as summarized below in Exhibit A.

SECTION 2. That the budget as submitted, amended, and herein summarized by fund, a copy of which is attached hereto and incorporated herein by this reference, hereby is approved and adopted as the budget of the City of Louisville for the calendar year beginning on the first day of January 2026 and ending on the last day of December 2026.

SECTION 3. That the budget hereby approved and adopted shall be signed by the Mayor and City Clerk and made a part of the public record of the City of Louisville, Colorado.

PASSED AND ADOPTED this 3rd day of November 2025.

By: Christopher M. Leh
Christopher M. Leh
Mayor

ATTEST:

By: G. Kline
Gehny Kline
City Clerk



Exhibit A
City of Louisville, Colorado
Summary of Budgeted Revenue, Expenditures, and Projected Changes to Fund Balances
All Funds
2026 Budget

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Enterprise Funds (Bdgt Basis)	Internal Service Funds (Bdgt Basis)	Total All Funds
Revenue & Other Sources:							
Total Revenue & Other Sources	28,782,474	13,939,443	17,483,447	1,415,000	28,220,110	142,550	89,983,024
Expenditures & Other Uses:							
Total Expenditures & Other Uses [1]	31,372,120	15,332,716	22,456,557	1,743,200	25,723,578	146,300	96,774,471

[1] Does not include adjustment for estimated "Turnback".

**RESOLUTION NO. 91
SERIES 2025**

**ANNUAL APPROPRIATION RESOLUTION FOR THE CITY OF LOUISVILLE,
COLORADO FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2026 AND
ENDING DECEMBER 31, 2026.**

WHEREAS, the City Council has adopted the annual budget for the 2026 budget year and it is necessary to appropriate the revenues and reserves provided in the budget to and for the purposes described below.

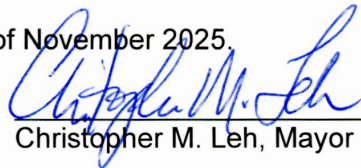
**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE
CITY OF LOUISVILLE, COLORADO:**

SECTION 1. That out of the estimated revenue to be derived from all sources, as set forth in the 2026 budget, to be received into the funds listed below, which together with estimated reserves at January 1, 2026, make a total of estimated revenue and reserves, there is hereby appropriated to each such fund for the fiscal year beginning January 1, 2026, the amount listed in the following table:

**City of Louisville, Colorado
Schedule of Appropriations by Fund
2026 Budget**

Fund Description	2026 Appropriations
General	\$ 31,372,120
Conservation Trust - Lottery	305,600
Cemetery Perpetual Care	30,300
Cemetery	249,879
PEG Fees	20,050
Parking Improvement	150
Historic Preservation	1,763,315
Recreation	7,335,833
Open Space	2,681,197
Parks	2,946,392
Capital Projects	22,456,257
Impact Fee	300
Recreation Center Debt Service	1,743,200
Water Utility	10,802,852
Wastewater Utility	6,539,928
Stormwater Utility	2,220,772
Solid Waste & Recycling Utility	2,653,716
Golf Course	3,506,310
Technology Management	146,300
Total Appropriations	<u>\$ 96,774,471</u>

PASSED AND ADOPTED this 3rd day of November 2025.


Christopher M. Leh, Mayor

ATTEST:


Gehny Kline, City Clerk



**RESOLUTION NO. 92
SERIES 2025**

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR
2025, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE CITY OF
LOUISVILLE, COLORADO FOR THE 2026 BUDGET YEAR**

WHEREAS, the City Council of the City of Louisville has adopted the annual budget for the 2026 budget year in accordance with the Local Government Budget Law, on November 3, 2025; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$5,168,562; and

WHEREAS, the amount of money necessary from property tax revenue to balance the budget for the estimated debt service payments for the approved 2017 General Obligation Recreation Center Bonds is \$1,368,000; and

WHEREAS, the 2025 preliminary net valuation for assessment for the City of Louisville as certified by the County Assessor is \$1,080,037,913; and

WHEREAS, the City of Louisville is exempt from the statutory property tax revenue limitation (5.5% limit) due to the voter approval of Ballot Issue 2A on November 6, 2001; and

WHEREAS, the City of Louisville is exempt from the fiscal year spending limitation imposed by Article X, Section 20, to the Colorado Constitution, approved by the voters on November 3, 1992, due to the voter approval of Ballot Issue 2A on November 6, 2001.

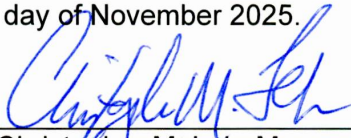
**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE
CITY OF LOUISVILLE, COLORADO:**

SECTION 1. That for the purpose of meeting all general operating expenses of the City of Louisville during the 2026 budget year, there is hereby levied a tax of 5.184 mills upon each dollar of the total valuation for assessment of all taxable property within the City for the year 2025.

SECTION 2. That for the purpose of meeting payments for bonded indebtedness of the City of Louisville during the 2026 budget year, there is hereby levied a tax of 1.375 mills upon each dollar of the total valuation for assessment of all taxable property within the City for the year 2025.

SECTION 3. That the City Clerk is hereby authorized and directed to immediately certify to the County Commissioners of Boulder County, Colorado, the mill levies for the City of Louisville as herein above determined and set.

PASSED AND ADOPTED this 3rd day of November 2025.



Christopher M. Leh, Mayor

ATTEST:



Genny Kline, City Clerk



Appendix III

Glossary

Glossary

Accounting Period — A period for which financial statements are prepared.

Accounting Procedures — All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

Accounting System — The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accounts Payable — A liability account reflecting amounts on open account owing to private persons or organizations for goods and services received by a government.

Accounts Receivable — An asset account reflecting amounts owing on open account from private persons or organizations for goods and services furnished by a government. Taxes and special assessments receivable are recorded and reported separately. Amounts due from other funds or from other governments are also reported separately.

Accrual Basis — The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Accrued Expenses — Expenses incurred but not due until a later date.

Accumulated Depreciation — A valuation account to record the accumulation of periodic credits made to record the expiration of the estimated service life of fixed assets.

ACFR — Annual Comprehensive Financial Report.

Advance Refunding Bonds — Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date and to pay interest on the bonds being refunded or the advance refunding bonds.

Annual Budget — A budget applicable to a single fiscal year.

Appropriation — A legal authorization granted by City Council for the funds of the city permitting expenditures and obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assess — To value property officially for the purpose of taxation.

Assessed Valuation — A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assets — Resources owned or held by a government, which have monetary value.

Audit — A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used.

Audit Report — The report prepared by an auditor covering the investigation made.

Auditor's Opinion — A statement signed by an auditor in which he/she states that he/she has examined the financial statements in accordance with generally accepted auditing standards (with exceptions, if any) and in which he/she expresses an opinion on the financial position and results of operations.

Glossary

BVSD — Boulder Valley School District

Balance Sheet — The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date.

Balanced Budget — The City of Louisville has defined the term “balanced budget” as budgeted revenues meeting or exceeding budgeted expenditures. In some cases, budget expenditures has been replaced with expected expenditures in order to factor in “turnback”.

Bond — A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or date. The difference between a note and a bond is the latter runs for a longer period of time and requires greater legal formality.

Bond Issue — A form of borrowing money for major capital projects. The City obligates itself to repay the principal at a stated rate of interest over a stated period of time.

Bonded Debt — The portion of indebtedness represented by outstanding bonds.

Budget — A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Document — The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years’ actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

Budgetary Comparison — Governmental GAAP financial reports must include comparisons of approved budgeted amounts with actual results of operations. Such reports should be subjected to an independent audit, so that all parties involved in the annual operating budget/legal appropriation process are provided with assurances that government monies are spent in accordance with the mutually agreed-upon budgetary plan.

Budgetary Control — The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budgetary Expenditures — Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

CRS — Colorado Revised Statutes.

Capital Budget — A plan of proposed capital outlays and the means of financing them.

Capital Outlay — Expenditures which result in the acquisition of or addition to fixed assets.

Capital Projects Fund — A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

Glossary

Carryover — Amount of money remaining at the end of the preceding year and available in the current budget year.

Cash — An asset account reflecting currency, coin, checks, express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. All cash must be accounted for as a part of the fund to which it belongs. Any restrictions or limitations as to its availability must be indicated in the records and statements. It is not necessary, however, to have a separate bank account for each fund unless required by law.

Cash Balance — The total cash within a specific fund.

Cash Basis — A basis of accounting under which transactions are recognized only when cash changes hands.

Contingency — Appropriation of funds to cover unforeseen events that may occur during the budget year.

Cost Accounting — That method of accounting which provides for assembling and recording all the elements of costs incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Current Assets — Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets which will be used up or converted into cash within one year. Some examples are cash, temporary investments, and taxes receivable which will be collected within one year.

Debt — An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, leases and notes.

Debt Limit — The maximum amount of gross or net debt which is legally permitted.

Deficit — (1) The excess of the liabilities of a fund over its assets; (2) the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

Depreciation — Financial mechanism to allocate the cost of a capital item over its service life. Also, the decrease in value of assets because of wear and tear, action of physical elements, inadequacy or obsolescence.

Due From Other Fund — An asset account used to indicate amounts owed to a particular fund by another fund in the same government for goods sold or services rendered. This account includes only short-term obligations on open account and not non-current portions of long-term loans.

Due To Other Fund — A liability account reflecting amounts owed by a particular fund to another fund in the same government for goods sold or services rendered. These amounts include only short-term obligations on open account and not non-current portions of long-term loans.

Debt Service Fund — A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

EIS — Environmental Impact Statement.

EPA — Environmental Protection Agency.

Encumbrances — An amount of money committed and reserved but not yet expended for the purchase of a specific good or service.

Glossary

Enterprise Fund — A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Expenditures — Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Expenses — Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

Fees — A general term used for any charge levied by government associated with providing a service, permitting and activity, or imposing a fine or penalty. Major types of fees include water and sewer fees, liquor licenses, user charges, and building permits.

Fiscal Policy — The City Government's policies with respect to taxes, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year — A 12-month period of which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Fixed Assets — Assets of long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

Franchise — A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

FTE — Full-time equivalent.

Fund — An accounting entity with a self-balancing set of accounts, which is segregated from other funds, to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance — The fund equity of Governmental Funds.

GASB — The Governmental Accounting Standard Board.

GOCO — Greater Outdoors Colorado, funded through lottery proceeds.

General Fund — Public safety, parks and recreation, public works, and administrative activities of the City, financed mainly by sales tax, property tax and transfers from other funds.

Generally Accepted Accounting Principles (GAAP) — Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

General Obligation Bonds — Bonds for the payment of which the full faith and credit of the issuing government are pledged.

Glossary

Grants — Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

ICBO — International Conference of Building Officials.

Improvements — Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.

Intergovernmental Revenues — Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund — A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Investments — Cash and securities held for the production of revenues in the form of interest or dividends.

Lease-Purchase Agreement — Financial arrangement which permits the City to pay for the use of equipment or machinery over a period of time through a lease and to purchase it at the end of that time.

Levy — (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

Liabilities — Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Long-term Debt — Debt with a maturity of more than one year after the date of issuance.

MGD — Million gallons per day (water treatment).

Machinery & Equipment — Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon. Examples are machinery, tools, trucks, cars, furniture, and furnishings.

Mill Levy — Rate by which assessed valuation is multiplied to determine property tax. A mill is 1/10 of one cent.

NASD — National Association of Securities Dealers.

Net Income — Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

Non-Operating Revenues — Proprietary fund revenues which are incidental to, or by-products of, the fund's primary service activities.

O&M — Operations and Maintenance.

Object — As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies.

Obligations — Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

Ombudsman — One appointed to investigate citizens' complaints.

Glossary

Operating Expenses — Proprietary fund expenses which are directly related to the fund's primary service activities.

Operating Income — The excess of proprietary fund operating revenues over operating expenses.

Operating Revenues — Proprietary fund revenues which are directly related to the fund's primary service activities. They consist primarily of user charges for services.

Ordinance — A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.

Other Financing Uses — Governmental fund operating transfers-out. Such amounts are classified separately from expenditures.

PPM — Parts per million (water treatment).

Property Tax — Annual charge to owners of real property, based on assessed valuation and the mill levy.

Purchase Order — A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Refunding Bonds — Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

Reimbursements — (1) Repayments of amounts remitted on behalf of another party; (2) interfund transactions which constitute reimbursements of a fund for expenditures or expenses initially made from it which are properly applicable to another fund - e.g., an expenditure properly chargeable to a Special Revenue Fund was initially made from the General Fund, which is subsequently reimbursed. They are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of the expenditure or expense in the fund that is reimbursed.

Reserve — (1) An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

Reserve For Debt Service — An account used to segregate a portion of fund balance for Debt Service Fund resources legally restricted to the payment of general long-term debt principal and interest amounts maturing in future years.

Reserve For Encumbrances — An account used to segregate a portion of fund balance for expenditures upon vendor performance.

Resolution — An order of a legislative body requiring less legal formality than an ordinance or statute.

Restricted Assets — Monies or other resources, the use of which is restricted by legal, policy, or contractual requirements. In governmental accounting, special treatments are applied to restricted assets arising out of revenue bond indentures in Enterprise Funds. These are sometimes also called restricted "funds" but such terminology is not preferred.

Glossary

Retained Earnings — An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue Bonds — Bonds whose principal and interest are payable exclusively from a specific revenue source.

Revenues — (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as “other financing sources” rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers-in are classified separately from revenues.

Risk Management — A planning process to control costs and coverage in lieu of paying premiums to insurance companies.

Sinking Fund — Financial system to set aside sums of money on a regular basis to meet a future financial obligation.

Special Assessment — A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Supplemental Appropriation — An appropriation by the City Council when there is a need to transfer budgeted and appropriated moneys from one fund to another fund, or if, during the fiscal year, the governing body or any spending agency of such local government received unanticipated revenue or revenues not assured at the time of the adoption of the budget.

TABOR (Taxpayer Bill of Rights) — An amendment to the State Constitution providing tax and spending limitations on local government.

Tax Levy Ordinance — An ordinance by means of which taxes are levied.

Taxes — Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

Turnback — A positive actual-to-budget variance in annual expenditures.

User Fees — Charge to the benefiting party for the direct receipt of a public service.

Working Capital — The amount of current assets that exceeds current liabilities.