Parks & Public Landscaping Advisory Board

Agenda

January 7, 2026
Library Meeting Room
951 Spruce Street
6:30 PM

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

- *You can call in to +1 408 638 0968 or 833 548 0282 (Toll Free), Webinar ID # 885 1622 9475*
- *You can log in via your computer. Please visit the City's website here to link to the meeting: www.louisvilleco.gov/pplab*

The Board will accommodate public comments during the meeting. Anyone may also email comments to the Board prior to the meeting.

I. Call to Order
II. Roll Call
III. Approval of Agenda
IV. Approval of Minutes
V. Public Comments on Items Not on the Agenda
VI. Long Range Plan Update
VII. Open Space Trails Update
VIII. Policy continuation when board members/City staff vacates – discussion item

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

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

IX. Flower bed upgrades & more native plantings at Arboretum – discussion item

X. Community Park beds-discussion item

XI. Bee City rehabilitation-discussion item

XII. Tamar's Email/Coal Creek Village Plat-discussion item

XIII. Election of Officers for 2026-discussion item

XIV. Approval of Calendar for 2026-discussion item

XV. Consider and approve posting locations for their meeting Agenda (Approved meeting locations are City Hall, Library, PD/Court Building, Rec Center and the City's Website)-discussion item

XVI. Work Plan-Review 2025, Topics for 2026

XVII. Board Report-PPLAB Sub-Committee

XVIII. Discussion items for Next Meeting

XIX. Adjourn

City of Louisville
COLORADO ▪ SINCE 1878

Parks and Public Landscaping Advisory Board Meeting Minutes
Wednesday, October 1, 2025, 6:30pm
Library 1st Floor Meeting Room
951 Spruce St.

1. Call to Order

Meeting called to order at 6:30PM by Chair Jody Ash

2. Roll Call

Ash, Jody, Chair, Present
Buck, Signe, Present
Denat, Julien, Absent
Kelsey, Kathy, Absent
Kutscher, Gene, Present
Webb, John, Secretary, Present
McNeal, Abby, Parks Superintendent, Present
Matt Post, Staff
Bryon Weber, Staff
Adam Blackmore, Director of Parks and Open Space, online

Guests:

Kieth Walzak
Bryce Linn
Don Parcher, online
Katy Moylam

3. Approval of Agenda

Addendum proposed by Gene Kutscher, regarding children from community at play on the Golf Course, damage to Golf Course Equipment by discarded fishing line, advocating more strictly controlled exclusion of children from accessing the Golf Course including ponds and waterways, and recommending warnings to parents.

4. Approval of Minutes

Moved and approved

5. Public Comments on Items Not on the Agenda

No comments

6. Review of PUD and Long-Range Plan

Matt Post, Senior Planner for Community Development, requesting quasi-judicial review at PPLAB, regarding PUD proposed for 1155 Pine Street, for information, which is the current location of a railroad caboose and rail car located at the western Pine Street entrance to Louisville. City code requires 12% dedication for Open Space or Parks land when a property is subdivided, or a fee in lieu of land dedication equivalent to the cash value of land that would have been dedicated to the City

Application is for mixed use. In July, Planning Commission submitted the PUD concept to City Council with a nonbinding recommendation, which City Council found favorable. The developer applied to the Louisville Historic Preservation Advisory Committee to grant a request to preserve an existing house of historical value, and to move relocate another historic house to the PUD location.

Developer requested a 12% land dedication vs. fee in lieu, proposing a dedication of 9000 sq ft, of the overall 110,077 sq ft be dedicated. Dedication would expand the existing city owned property and the caboose and rail car would remain.

The city states that this would be an irregular and peculiar arrangement given the proposed configuration of the land to be dedicated. City Staff prefers the fee in lieu of land dedication, vs land dedication, estimating the cost to be in the range of $ 53,160 – $64,100 which would be set by an appraisal, with fees to be collected prior to the permit being issued.

Discussion by PPPLAB members:

Gene asked if the rail cars are maintained by the property owner? Staff replied in affirmative.

Jody expressed thoughts that as the East gateway to Louisville, the site has value as a landscaping element.

John asked where the proposed structure to be relocated was coming from. Staff replied that the structure was an existing home originally located south of Elm Street, in an area adjacent to County Road that is being redeveloped and that the structure has already been moved to another interim location.

John asked if neighbor Jean Morgan had been advised of the PUD proposal? Staff replied in affirmative.

PPLAB members proposed a motion to approve the city's proposal to require a fee in lieu of land dedication as described in the Louisville PPLAB Resolution no. 1, Series 2025 included in the meeting packet. PPLAB voted and approved the recommendation unanimously. PPLAB Chair Jody Ash and Secretary John Webb signed the resolution.

Presentation of Long-Range Plan for Parks, Recreation, and Open Space

Bryon Weber introduced presentation by DTJ Design consultants of their work on the Long-Range Plan (LRP) for Parks, Recreation, and Open Space (PROS). Kieth Walzak of DTJ Design presented the PROS Long Range Plan for future development in the PROS system, which will have the form of a guidebook. The presentation is in the PPLAB meeting packet. This update is a timely addition to the 2012 LRP, which includes management and capital improvements for open space trails, pickleball and tennis courts, and golf course facilities. Following the presentation, PPLAB members participated in a community evaluation of current and future PROS functions and attributes and needs, which will be included in the DTJ Design final report to the city.

One of the stated goals of the Master Plan is to create a new trails master plan, building on the 2015 assessment of trails, which will be a good baseline for the PEOS master plan.

DTJ Design will be working with Studio Six (community outreach), RRC Associates (community research/survey), Ballard*King (golf course), ERO (natural resources/open space/sustainability) and Toole Design Group to create the PROS Master Plan.

Phase I is complete; Phase II is now in progress:

Phase II is the engagement process, which will produce a technical draft report to Bryan Weber and team describing what is on the ground today, including results of open house events in the community.

PPLAB member Gene asked why there are so few tennis courts in our community. He expressed a preference for spending money on construction of tennis courts and refurbishment of the golf course clubhouse rather than consultants. Gene noted that the current budget for 1 or 2 tennis courts is insufficient and that Louisville needs a minimum of 5 courts to qualify for tournament play. Tennis court construction has been moved to number 1 priority by the Recreation Advisory Board (RAB), currently set for 2027. Pickle ball has 21 courts at the private facility at Relish. The 300 plus member CBTA has recommended immediate action by city council to make more tennis courts available and are unhappy that this development is continually being pushed further away.

Keith Walzak replied that a re-evaluation of Louisville's Long-Range PROS Master Plan is necessary for accreditation. The current schedule includes drafting of the LRP in the Spring of 2026, with the final LRP due in the Summer of 2026.

The Community engagement phase includes input from advisory boards, stakeholders, focus group sessions, open space and trails advocates, popup tents around the community, and open house events at rec center. Stakeholders include those entities that have an interest in outcomes, BoCo Open Space department, city public works, Chamber of Commerce, Cultural Events board, and BVSD, to name a few.

PPLAB members participated in an assessment of community priorities, to be included with results from community engagement in the DJT report to council.

7. Board Reports

Gene noted that the RAB subcommittee meeting will be held soon.

Bee City USA committee met earlier this evening to discuss long range plans. Plans include a composting workshop presented by Brice Linn, Winter Sowing activity at Bloomin' Seniors Garden Club, and a June pollinator garden tour, in collaboration with the Lafayette Garden Club.

Kathy volunteered to represent PPLAB along with Signe for the Trails Plan Advisory Board task force.

8. Staff Report

Abby noted that the Parks Dept is continuing with Fall maintenance activities, including collecting leaves and deadheading, assessment of horticulture projects and selecting trees for replacement and upgrades around the Rec Center, replacing aged-out plants and those that did not survive fire damage. Continued Fall assessment of best management practices, noting some rust on plants (not common) and impact on turf from less windy weather requiring locally reduced irrigation. General Parks and Cemetery maintenance and fall aeration and fertilization are continuing. Forestry is supervising contractors for tree pruning along various locations along S Boulder Rd and is preparing for Spring application of organic product to control Emerald Ash Borers this Spring. Details are presented in the Parks Division monthly report, included in the meeting packet.

A mural at the basketball court in Cottonwood Park turned out extremely well (some would say awesome!). Parks has posted a video of Bee/Winged Insect Hotel installations around the city, including at the White House on Main Street and the Arboretum. The city has three more weeks with seasonal hires

9. Discussion Items for Next Meeting

We are expecting a report from the subcommittee on trails, a review of PPLAB work plan, and an open discussion re: future workplans. A discussion of the short fall for advisory board volunteers, and a possible Advisory Board Open House in November.

10. Adjourn

Meeting adjourned 8:30 PM

JOIN the JOURNEY!

GUIDING THE FUTURE

of Louisville Parks, Open Spaces, Trails,
Recreation & Senior Center, and Golf Course

PROS GUIDEBOOK

Advisory Board Meeting #3

October 1, 2025

AGENDA

JOIN the JOURNEY!
GUIDING THE FUTURE
of Louisville Parks, Recreation, Senior Services, Golf, Open Space & Trails

- **PROS GUIDEBOOK** Purpose + Overview
- Outreach + Engagement
- Top Priorities + Measures of Success

GUIDEBOOK PURPOSE

JOIN the JOURNEY!
GUIDING THE FUTURE
of Louisville Parks, Recreation, Senior Services, Golf, Open Space & Trails

Update the 2012 PROS Long Range Plan

Provide a vision and strategic direction for the PROS management and enhancements in the city.

Establish a New Trails Master Plan

Assess the current trail system and provide recommendations for future improvements.

PROJECT OBJECTIVES

- **Comprehensive + Inclusive**
  - Address needs of each PROS Division
  - Engage diverse community members

- **Define Current Trends + Preferences**
  - Consider previous plans and current trends

- **Prioritize Plan Recommendation + Strategies**
  - Based on community input and available resources

- **Focus on Measurable Outcomes**
  - Community Desires + Preferences
  - National Recreation + Park Association (NRPA): CAPRA Accreditation
  - AASHTO Standards (shared pathways + trails)

Photo credit: Stock Images

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of Louisville Parks, Recreation, Senior Services, Golf, Open Space & Trails

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of Louisville Parks, Recreation, Senior Services, Golf, Open Space & Trails

City of Louisville
PROS Department

DTJ DESIGN

Studio SIX
Community Outreach
Communications

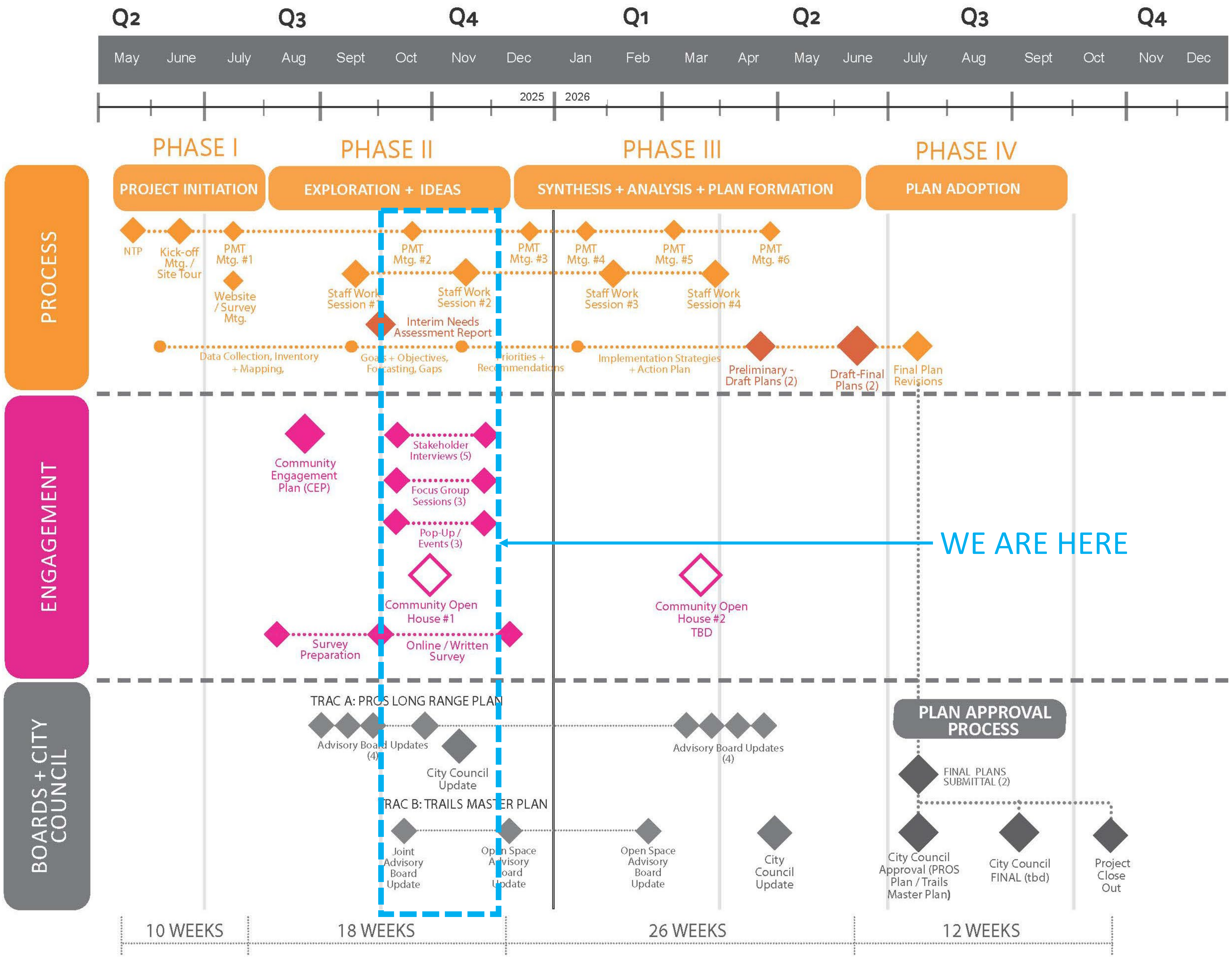
RRC Associates
Community Research / Survey

Ballard*King
Recreation Planning / Golf Facilities

ERO
Natural Resources / Open Space / Sustainability

TOOLE DESIGN GROUP
Multi-modal / Trails Planning

PROJECT CONSULTANT TEAM



Q2 Q3 Q4 Q1 Q2 Q3 Q4
May June July Aug Sept Oct Nov Dec Jan Feb Mar Apr May June July Aug Sept Oct Nov Dec
2025 2026
PHASE I
PROJECT INITIATION
PHASE II
EXPLORATION + IDEAS
PHASE III
SYNTHESIS + ANALYSIS + PLAN FORMATION
PHASE IV
PLAN ADOPTION
PROCESS
NTP
Kick-off Mtg. / Site Tour
PMT Mtg. #1
Website / Survey Mtg.
PMT Mtg. #2
PMT Mtg. #3
PMT Mtg. #4
PMT Mtg. #5
PMT Mtg. #6
Staff Work Session #1
Staff Work Session #2
Staff Work Session #3
Staff Work Session #4
Interim Needs Assessment Report
Data Collection, Inventory + Mapping,
Goals + Objectives, Forcasting, Gaps
Priorities + Recommendations
Implementation Strategies + Action Plan
Preliminary - Draft Plans (2)
Draft-Final Plans (2)
Final Plan Revisions
ENGAGEMENT
Community Engagement Plan (CEP)
Stakeholder Interviews (5)
Focus Group Sessions (3)
Pop-Up / Events (3)
WE ARE HERE
Community Open House #1
Community Open House #2 TBD
Survey Preparation
Online / Written Survey
BOARDS + CITY COUNCIL
TRAC A: PROS LONG RANGE PLAN
Advisory Board Updates (4)
City Council Update
Advisory Board Updates (4)
PLAN APPROVAL PROCESS
FINAL PLANS SUBMITTAL (2)
TRAC B: TRAILS MASTER PLAN
Joint Advisory Board Update
Open Space Advisory Board Update
Open Space Advisory Board Update
City Council Update
City Council Approval (PROS Plan / Trails Master Plan)
City Council FINAL (tbd)
Project Close Out
10 WEEKS
18 WEEKS
26 WEEKS
12 WEEKS

PROJECT DELIVERABLES	Status
Community Engagement Plan (CEP)	Complete
Interim Needs Assessment Report	In review
Draft PROS Long Range Plan	Spring 2026
Draft Trails Master Plan	Spring 2026
Final PROS Long Range Plan	Summer 2026
Final Trails Master Plan	Summer 2026

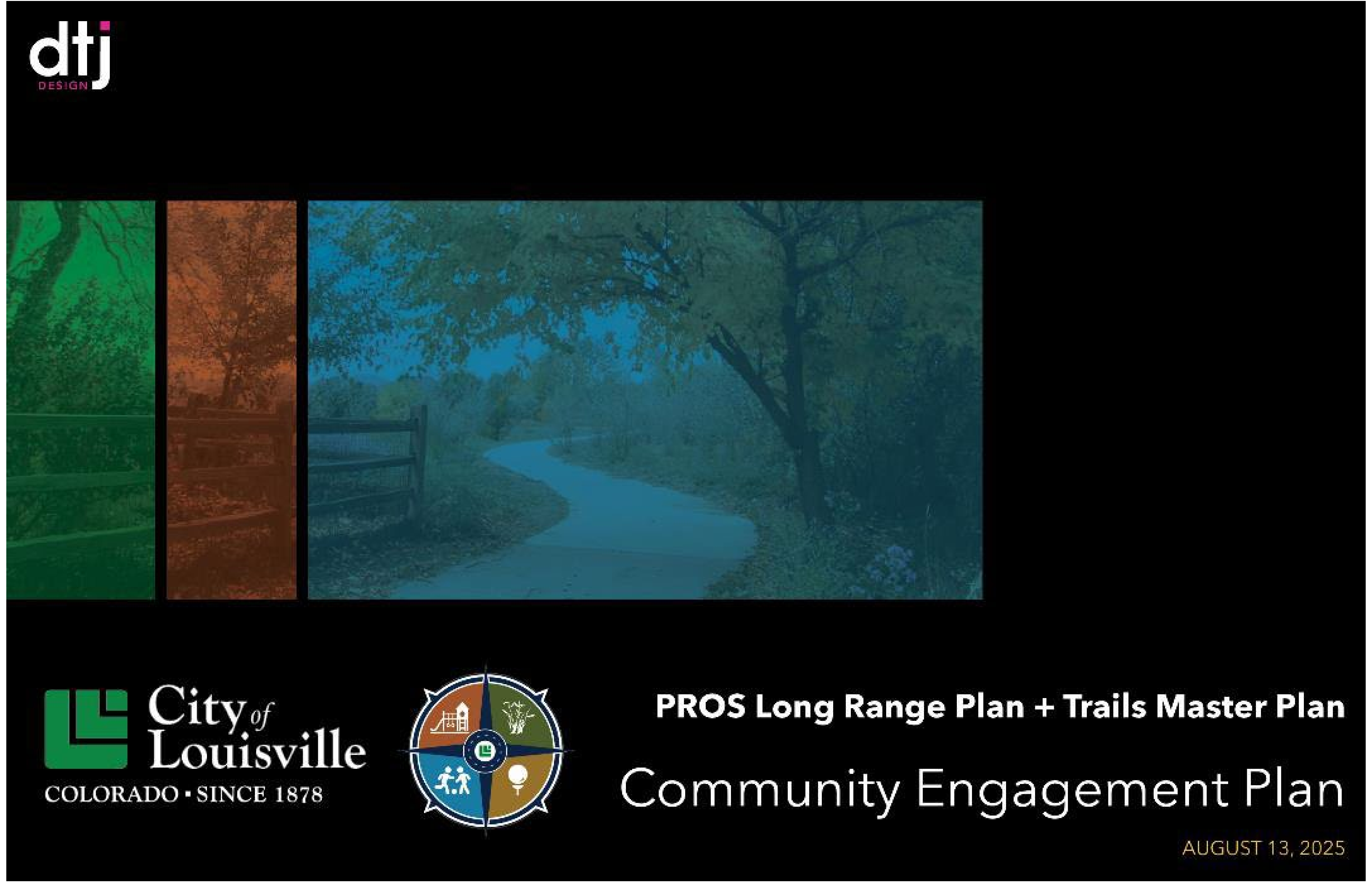
PROJECT DELIVERABLES

OUTREACH + ENGAGEMENT

ENGAGEMENT STRATEGIES

Stakeholder Sessions
Focus Groups **(joint open space and trails groups)**
In-Person Pop-up Events (6)
Community Open House Events (2)
Advisory Board + Elected Officials Input

Digital Web Presence
URL [PROS Guidebook | Engage Louisville CO]
Project Video
Project Survey



COMMUNITY OUTREACH + ENGAGEMENT

KEY ENGAGEMENT DATES

Stakeholder Interviews (5)	**Oct –Nov**
Focus Groups (3-5)	**Nov- Dec**

Pop-Up Events

▪ Recreation Center Health Fair	**Oct 3**
▪ Soccer at Louisville Elementary	**Oct 4**
▪ Davidson Mesa Trailhead	**Oct 11**
▪ Coal Creek GC	**Oct 11**
▪ Cottonwood Park	**tbd**
▪ Monster Dash Community Park	**Oct 26**

Advisory Board Updates	
Round 2	**Spring 2026**
Community Open House Event #1	**Oct 29**
Community Open House Event #2	**March 2026**

COMMUNITY OUTREACH + ENGAGEMENT

Next Steps

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GUIDING THE FUTURE
of Louisville Parks, Recreation, Senior Services, Golf, Open Space & Trails

Staff Review: Existing Conditions Report	**ongoing**
Benchmarking Needs Assessment	
Trends + Forecasting	
National Standards	
Peer City	
Advisory Board Updates	
Survey Questionnaire Postcard Mailings	**Available Now**
Pop-Up Events	**October**
Community Open House Event #1	**October 29th**
	Louisville Recreation Center

DISCUSSION

What is the City of Louisville PROS doing well now?

DISCUSSION

What are your Top Priorities?

PROS Long Range Plan + Trails Master Plan?

DISCUSSION

Measures of Success

How do we know we have been successful in the plan process?

Thank you!

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GUIDING THE FUTURE
of Louisville Parks, Open Spaces, Trails,
Recreation & Senior Center, and Golf Course

dtj DESIGN
planning | architecture | landscape architecture


WHAT ARE WE DOING WELL NOW?
WELL - MAINTAINING CURRENT FACILITIES
Parks & Public landscape maintenance
Engaging the Citizens - Apprise citizens of what is occurring + asking for input
Reviewing changes to our parks
What is Parks + Rec dept doing well?
~~Excellent~~ excellent care / maint. of facilities
Innovative landscaping w/ medians + pocket parks
good maint / Replacement of Playground equip.
Open space is responsible to nature
Staff in the field shows commitment to job + community
WELL - PLANNING DETAILS FOR PARK + LANDSCAPING CHANGES, INCLUDING PLANTS/FEATURES
North Spot
Center Fluor.
Sconces


TOP PRIORITIES
SAFETY
Funding for Parks + Public landscaping
Remove Pesticides from the City
updating our parks
Safety issues on our trails
Sustainability/Environmental concerns
Follow through with recommendations of PPLAB (feedback/progress reports)
Sensitivity to community needs + preferences
INCREASING SPEED OF CITY DECISION MAKING WRT NEW PROJECTS.
Signage on trails
BUILDING NEW FACILITIES AND FIGURING OUT LONG TERM FUNDING
Water usage / Conversion of Turf → drought tolerant grasses + planting for pollinators!
Sustainable landscapes
Integration of Social trails w/ hardscape/ crusher stone
Weed control as +Trails
Kochia
Ragweed
Invasives


MEASURES OF SUCCESS
PLAN ADOPTED AND THEN CARRIED OUT.
NEW IDEAS FOR FUNDING.
on budget / on time
Hearing from large portion of community
Improved Sustainability
easy to implement plan
More native plants and up-graded landscaping
All community ~~eq~~ equally represented
Improved economic/health + Sustainability
Results widely shared with community
Flexibility for new situations that arise

GENERAL FUND BY OBJECT

Object	Object Title	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
Division: 910 – Interfund Transfers						
990201	Transfer to Open Space & Parks	900,570.00	983,480.00	1,017,900.00	1,048,400.00	1,079,900.00
990204	Transfer to Cemetery Fund	166,036.56	169,850.00	122,220.00	125,900.00	129,700.00
990208	Transfer to Recreation Fund	1,122,420.00	1,225,750.00	1,268,650.00	1,306,700.00	1,345,900.00
990301	Transfer to Cap Projects Fund	3,000,000.00	3,000,000.00	-	-	-
990501	Transfer to Water Fund	300,563.85	-	-	-	-
990502	Transfer to Wastewater	298,154.62	-	-	-	-
990503	Trf to Stormwater Fund	86,507.45	-	-	-	-
990510	Trf to Solid Waste Fund	141,933.13	-	-	-	-
Total 910 – Interfund Transfers		6,016,185.61	5,379,080.00	2,408,770.00	2,481,000.00	2,555,500.00
	Net Change	**3,082,019.03**	**(395,882.44)**	**(1,957,268.50)**	**(2,159,461.66)**	**(1,597,799.94)**

CONSERVATION TRUST-LOTTERY FUND BY OBJECT

Object	Object Title	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
Division: 051 – Rev-Parks						
433000	Grant Revenues	-	-	60,000.00	-	-
435300	State Lottery	270,769.07	293,242.87	248,660.00	256,120.00	263,800.00
461100	Interest Earnings	3,588.76	26,010.39	2,440.00	27,224.00	23,141.00
461110	Net Incr (Decr) in Fair Value	(6,243.75)	10,111.52	-	-	-
Total 051 – Rev-Parks		268,114.08	329,364.78	311,100.00	283,344.00	286,941.00
Division: 120 – Admin & Operational Charges						
540410	Prof Serv-Investment Fee	189.56	313.51	100.00	100.00	100.00
Total 120 – Admin & Operational Charges		189.56	313.51	100.00	100.00	100.00
Division: 511 – Parks Capital						
630048	Playgrounds	-	-	600,000.00	-	187,500.00
660015	Wayfinding & Signs	-	-	115,000.00	-	18,000.00
660306	Trail Wayfinding Signage Impl	-	-	-	300,000.00	-
Total 511 – Parks Capital		-	-	715,000.00	300,000.00	205,500.00
	Net Change	**267,924.52**	**329,051.27**	**(404,000.00)**	**(16,756.00)**	**81,341.00**

CEMETERY PERPETUAL CARE FUND BY OBJECT

Object	Object Title	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
Division: 051 – Rev-Parks						
422310	Burial Permits - Restricted	67,394.00	49,986.00	33,760.00	36,500.00	37,590.00
461100	Interest Earnings	6,613.21	26,016.41	12,010.00	24,831.00	21,106.00
461110	Net Incr (Decr) in Fair Value	(8,563.47)	9,396.22	-	-	-
Total 051 – Rev-Parks		65,443.74	85,398.63	45,770.00	61,331.00	58,696.00
Division: 120 – Admin & Operational Charges						
540410	Prof Serv-Investment Fee	347.22	300.00	300.00	300.00	300.00
Total 120 – Admin & Operational Charges		347.22	300.00	300.00	300.00	300.00
Division: 910 – Interfund Transfers						
990204	Transfer to Cemetery Fund	8,640.00	12,480.00	16,780.00	17,300.00	17,800.00
Total 910 – Interfund Transfers		8,640.00	12,480.00	16,780.00	17,300.00	17,800.00
	Net Change	**56,456.52**	**72,618.63**	**28,690.00**	**43,731.00**	**40,596.00**

CEMETERY FUND BY OBJECT

Object	Object Title	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
Division: 001 – Revenue Account						
980101	Xfer from General Fund	166,036.56	169,850.00	122,220.00	125,900.00	129,700.00
980203	Tfer fr Cemtry Perpet CareFund	8,640.00	12,480.00	16,780.00	17,300.00	17,800.00
Total 001 – Revenue Account		174,676.56	182,330.00	139,000.00	143,200.00	147,500.00
Division: 051 – Rev-Parks						
422300	Burial Permit	67,394.00	49,986.00	33,760.00	36,500.00	37,590.00
448110	Burial Fees (Open & Close)	39,200.00	37,873.00	41,760.00	40,320.00	41,530.00
461100	Interest Earnings	554.86	5,665.28	640.00	8,123.00	6,905.00
461110	Net Incr (Decr) in Fair Value	(1,185.04)	2,217.87	-	-	-
Total 051 – Rev-Parks		105,963.82	95,742.15	76,160.00	84,943.00	86,025.00
Division: 752 – Cemetery Admin & Operations						
511000	Regular Salaries	67,735.57	55,833.82	53,537.00	85,100.00	89,953.00
511100	Variable Salaries	1,329.87	412.36	-	-	-
511200	Overtime Pay	5,632.18	1,388.19	2,760.00	2,760.00	2,760.00
512000	FICA Expense	5,637.03	4,331.73	4,190.00	6,573.00	6,928.00
512100	Retirement Contribution	4,452.40	3,741.81	3,659.00	5,710.00	6,025.00
512200	Workers Compensation	1,125.13	594.47	531.00	1,058.00	1,117.00
513000	Medical Insurance	10,371.67	8,258.75	8,013.00	11,292.00	12,416.00
513100	Dental Insurance	700.44	607.69	616.00	567.00	573.00
513200	Vision Insurance	166.47	123.72	100.00	164.00	169.00
513300	Life, AD&D & LTD Insurance	592.55	513.87	458.00	746.00	746.00
513400	Employee Assistance Plan	32.59	23.60	14.00	52.00	52.00
520100	Office Supplies	-	-	500.00	500.00	500.00
521100	Computer Supplies-Software	206.94	2,650.00	1,500.00	1,750.00	2,000.00
522010	Operating Supplies-Chemicals	-	-	2,000.00	2,500.00	2,500.00
522170	Operating Supplies - Tree Repl	-	-	1,000.00	1,000.00	1,000.00
522500	Non-Capital Furn/Equip/Tools	596.55	1,029.60	1,000.00	1,000.00	1,000.00
522550	Cremation Vaults	840.00	528.82	1,500.00	1,000.00	1,000.00
522900	Miscellaneous Supplies	-	524.79	500.00	1,750.00	2,000.00
523100	Uniforms and Clothing	494.64	636.49	750.00	900.00	1,150.00
532100	Insurance	20,131.54	23,334.05	28,000.00	33,600.00	36,960.00
532220	Business and Auto Allowance	21.00	21.00	-	-	-
534050	Utility Services-Water	41,664.40	35,273.19	50,000.00	50,000.00	50,000.00
535010	Communication Svcs-Cell Phone	542.94	252.63	500.00	500.00	500.00
535030	Comm Svcs-Internet/Cable	428.03	120.24	500.00	500.00	500.00
536000	Rentals-Equipment	555.00	2,415.72	2,000.00	2,000.00	2,000.00
538101	Travel, Training, & Meetings	-	-	300.00	300.00	300.00
540410	Prof Serv-Investment Fee	38.45	113.54	50.00	50.00	50.00
540415	Prof Serv-Bank Charges	7,874.94	3,490.05	3,500.00	3,500.00	3,500.00
540900	Prof Serv-Other	2,450.00	-	-	-	-
547000	Prof Serv-Mowing	27,120.25	31,093.99	34,000.00	36,000.00	36,600.00
547030	Prof Serv-Landscape Maint.	-	-	1,000.00	500.00	500.00
547031	Prof Serv Lndscp Bridge House	940.71	125.87	4,500.00	4,500.00	4,500.00
547100	Prof Serv - Tree/Hort Maint	-	1,412.70	2,500.00	2,500.00	2,500.00
550020	Parts/Repairs/Maint-Equip	105.96	-	-	-	-
550030	Parts/Repairs/Maint-Grounds	2,535.92	4,135.96	4,000.00	4,000.00	4,000.00
550260	Parts/Repairs/Maint-Ground Irr	407.86	640.42	1,000.00	2,000.00	2,000.00
Total 752 – Cemetery Admin & Operations		204,731.03	183,629.07	214,478.00	264,372.00	275,799.00

PARKS FUND BY OBJECT

Object	Object Title	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
Division: 001 – Revenue Account						
413100	Sales Tax	1,026,880.11	1,103,160.31	1,197,000.00	1,163,026.02	1,196,753.77
413200	Use Tax - Consumer	136,212.93	175,901.93	161,000.00	165,830.00	170,800.00
414100	Use Tax - Auto	97,800.30	94,511.28	84,500.00	87,460.00	90,520.00
415100	Use Tax - Building Materials	124,313.02	104,341.80	77,000.00	102,912.76	100,563.23
415130	Use Tax - Site Improvements	738.58	1,265.60	1,130.00	1,490.00	1,490.00
433000	Grant Revenues	-	293,243.10	2,500.00	3,290.00	3,290.00
461000	Miscellaneous Revenues	-	252.16	-	-	-
461100	Interest Earnings	2,546.97	70,802.51	16,920.00	54,291.00	46,147.00
463100	Real Property Rental Income	41,005.85	67,242.41	20,105.00	20,105.00	20,105.00
464130	Memorial Contributions/Gifts	1,812.00	8,195.00	-	-	-
465100	Insurance Recovery	33,000.00	65,464.15	-	-	-
492100	Proceeds from Sale of Assets	-	32,243.01	-	-	-
980101	Xfer from General Fund	900,570.00	983,480.00	1,017,900.00	1,048,400.00	1,079,900.00
980201	Transfer from Open Space & Par	-	-	1,100,562.00	-	-
980302	Tfer from Impact Fee Fund	88,048.00	30,340.68	97,330.00	-	-
Total 001 – Revenue Account		2,452,927.74	3,030,443.93	3,775,947.00	2,646,804.78	2,709,569.00
Division: 110 – Central Fund-Wide Charges						
511000	Regular Salaries	130,745.54	131,602.07	159,323.00	162,961.00	172,253.00
511200	Overtime Pay	2,112.60	1,062.64	1,000.00	1,000.00	1,000.00
512000	FICA Expense	9,588.89	9,710.15	11,550.50	11,883.00	12,462.00
512100	Retirement Contribution	9,231.26	9,499.97	11,276.00	11,655.00	12,263.00
512200	Workers Compensation	865.18	522.46	562.50	558.00	589.00
513000	Medical Insurance	12,882.05	15,070.83	21,384.50	15,804.00	17,386.00
513100	Dental Insurance	840.90	1,009.18	1,371.00	1,032.00	1,052.00
513200	Vision Insurance	207.98	214.17	268.00	244.00	246.00
513300	Life, AD&D & LTD Insurance	955.37	1,018.37	1,055.50	1,228.00	1,228.00
513400	Employee Assistance Plan	34.22	34.57	39.00	65.00	65.00
522500	Non-Capital Furn/Equip/Tools	170.63	297.50	300.00	300.00	300.00
522909	Marshall Fire - Supplies	53,374.34	760.38	-	-	-
523100	Uniforms and Clothing	83.13	105.00	105.00	105.00	105.00
532100	Insurance	29,358.51	34,028.82	41,815.00	50,178.00	55,196.00
532220	Business and Auto Allowance	607.00	518.00	375.00	375.00	375.00
532909	Marshall Fire - Services	18,783.64	163,531.76	-	-	-
535010	Communication Svcs-Cell Phone	330.72	238.75	60.00	60.00	60.00
540410	Prof Serv-Investment Fee	816.71	323.50	2,500.00	2,500.00	2,500.00
540415	Prof Serv-Bank Charges	377.35	10.38	600.00	600.00	600.00
540900	Prof Serv-Other	-	-	150,000.00	-	-
Total 110 – Central Fund-Wide Charges		271,365.97	369,558.47	403,585.00	260,548.00	277,680.00
Division: 433 – Snow & Ice Removal						
511000	Regular Salaries	35,960.10	39,220.34	44,253.50	46,379.00	48,786.00
511200	Overtime Pay	1,977.84	1,344.63	1,105.00	1,105.00	1,105.00
512000	FICA Expense	2,850.61	3,037.31	3,364.00	3,529.00	3,699.00
512100	Retirement Contribution	2,306.89	2,649.88	2,947.00	3,083.00	3,244.00
512200	Workers Compensation	568.03	426.10	470.00	572.00	606.00
513000	Medical Insurance	4,962.61	5,046.83	6,075.50	6,082.00	6,697.00
513100	Dental Insurance	357.75	381.39	451.00	453.00	461.00
513200	Vision Insurance	76.16	74.59	82.50	75.00	75.00
513300	Life, AD&D & LTD Insurance	310.74	358.57	373.00	383.00	383.00
513400	Employee Assistance Plan	14.20	14.41	13.50	23.00	23.00

PARKS FUND BY OBJECT

Object	Object Title	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
522010	Operating Supplies-Chemicals	1,657.57	-	5,000.00	5,000.00	5,000.00
522500	Non-Capital Furn/Equip/Tools	575.97	116.50	1,000.00	1,000.00	1,000.00
522900	Miscellaneous Supplies	134.72	452.88	2,000.00	2,000.00	2,000.00
523100	Uniforms and Clothing	327.13	454.96	1,000.00	1,000.00	1,000.00
524360	Street Supplies-Ice Slicer	223.66	447.32	3,000.00	3,000.00	3,000.00
532220	Business and Auto Allowance	17.50	30.00	100.00	100.00	100.00
535010	Communication Svcs-Cell Phone	138.00	128.75	500.00	500.00	500.00
538101	Travel, Training, & Meetings	-	-	-	-	-
550020	Parts/Repairs/Maint-Equip	2,106.84	5,245.41	7,000.00	9,000.00	10,000.00
Total 433 – Snow & Ice Removal		54,566.29	59,429.84	78,735.00	83,284.00	87,679.00
Division: 511 – Parks Capital						
630071	Parks and Open Space Signs	7,000.00	3,112.00	29,888.00	-	-
630101	Irrig Replacements & Improvs	8,687.46	6,521.30	478,478.00	-	-
630157	Park Site Furnishing Replaceme	-	23,500.00	1,500.00	-	-
630162	Comm Park Irrigation Replace	794,979.36	62,800.00	1,620.00	-	-
630166	PLAYGROUND EQUIPMENT	376,607.00	-	-	-	-
640000	Motor Vehicle/Road Equipment	-	-	48,000.00	-	-
640001	Machinery & Equipment	5,780.28	60,128.06	60,000.00	-	-
640142	Wood Chipper (%)	42,098.28	-	-	-	-
660292	Public Landscape Improvements	-	-	79,800.00	-	-
Total 511 – Parks Capital		1,235,152.38	156,061.36	699,286.00	-	-
Division: 751 – Parks Admin & Operations						
511000	Regular Salaries	615,761.02	715,216.47	829,403.00	812,916.00	855,490.00
511100	Variable Salaries	100,135.78	95,504.06	313,997.00	351,988.00	359,027.00
511200	Overtime Pay	27,008.15	19,078.01	22,050.00	22,050.00	22,050.00
512000	FICA Expense	55,868.78	62,353.85	87,281.00	88,390.00	91,541.00
512100	Retirement Contribution	39,021.57	47,755.71	55,344.00	54,272.00	57,038.00
512200	Workers Compensation	10,415.04	15,790.59	12,605.00	15,102.00	15,734.00
512300	Unemployment Compensation	-	12,499.00	-	-	-
513000	Medical Insurance	92,102.67	91,940.91	120,195.00	107,806.00	118,581.00
513100	Dental Insurance	6,506.62	7,069.50	8,925.00	8,157.00	8,323.00
513200	Vision Insurance	1,347.84	1,363.56	1,590.00	1,416.00	1,437.00
513300	Life, AD&D & LTD Insurance	4,863.31	6,431.90	6,985.00	6,845.00	6,845.00
513400	Employee Assistance Plan	386.11	500.57	326.00	420.00	420.00
520100	Office Supplies	2,047.44	2,583.18	2,000.00	2,500.00	2,500.00
521100	Computer Supplies-Software	402.24	587.76	7,500.00	9,500.00	9,500.00
522010	Operating Supplies-Chemicals	1,330.94	6,249.30	4,500.00	5,500.00	6,500.00
522100	Operating Supplies-Signs	2,054.48	2,480.79	2,000.00	2,000.00	2,000.00
522110	Operating Supplies-Janitorial	-	4,558.31	8,000.00	8,000.00	8,000.00
522120	Operating Supplies-Safety	1,849.65	1,608.19	2,500.00	2,500.00	2,500.00
522170	Operating Supplies - Tree Repl	3,930.33	4,692.00	18,000.00	18,000.00	18,000.00
522200	Operating Supplies-Plant Mat.	5,838.52	4,568.59	10,000.00	11,500.00	12,000.00
522500	Non-Capital Furn/Equip/Tools	9,211.79	10,779.21	12,500.00	13,500.00	14,000.00
522900	Miscellaneous Supplies	11,615.20	10,894.49	12,000.00	10,000.00	10,000.00
523100	Uniforms and Clothing	6,540.22	6,618.10	9,000.00	10,500.00	10,500.00
525100	Auto Expense-Parts & Repairs	9,844.26	11,679.62	14,000.00	14,000.00	14,000.00
525200	Auto Expense-Tires	6,080.56	4,903.84	2,000.00	2,000.00	2,000.00
525300	Gas & Oil	46,071.94	41,953.36	38,400.00	38,400.00	38,400.00
532200	Printing	162.85	498.00	-	-	-
532220	Business and Auto Allowance	262.50	450.00	500.00	500.00	500.00

PARKS FUND BY OBJECT

Object	Object Title	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
532230	Dues/Subscriptions/Books	34.17	224.37	500.00	500.00	500.00
533100	Boulder County Youth Corp	8,175.00	8,270.00	7,750.00	7,750.00	7,750.00
534010	Utility Services-Electricity	31,202.77	33,656.53	22,050.00	22,050.00	22,050.00
534020	Utility Service-Trash Removal	6,625.08	7,409.78	4,460.00	4,460.00	4,460.00
534050	Utility Services-Water	440,187.49	157,931.80	222,000.00	175,000.00	175,000.00
535010	Communication Svcs-Cell Phone	3,038.60	2,969.45	3,500.00	500.00	500.00
536000	Rentals-Equipment	1,062.74	-	21,000.00	22,000.00	23,000.00
538101	Travel, Training, & Meetings	5,170.19	16,209.04	7,500.00	10,000.00	10,000.00
538999	Other Services and Charges	5,112.85	6,194.33	250.00	250.00	250.00
540300	Prof Serv-Custodial	-	-	30,000.00	30,000.00	30,000.00
540555	Prof Serv-Branch Site Grinding	39,600.00	39,600.00	14,000.00	16,000.00	18,000.00
540900	Prof Serv-Other	17,850.00	13,900.00	168,000.00	118,000.00	118,000.00
547000	Prof Serv-Mowing	111,639.72	41,403.88	123,500.00	135,000.00	141,750.00
547010	Prof Serv-Pest Control	114,447.32	112,380.96	3,000.00	4,000.00	5,000.00
547020	Prof Serv-Weed Control	3,550.35	3,555.08	2,000.00	2,000.00	2,000.00
547030	Prof Serv-Landscape Maint.	-	1,383.00	18,000.00	18,000.00	18,000.00
547031	Prof Serv Lndscp Bridge House	12,063.25	4,717.87	90,000.00	40,000.00	40,000.00
547100	Prof Serv - Tree/Hort Maint	53,019.68	29,921.79	40,000.00	40,000.00	40,000.00
547110	Prof Serv - Conc/Sidewalk/Trl	21,256.00	31,395.03	18,000.00	18,000.00	18,000.00
547120	Prof Serv - Tennis Crt Repairs	19,723.63	15,000.00	16,000.00	16,000.00	16,000.00
547130	Prof Serv-Tennis Crt Resurface	-	3,450.28	-	5,000.00	7,000.00
550000	Parts/Repairs/Maint-Bldgs/Fac	3,787.23	2,437.68	6,500.00	7,750.00	8,500.00
550020	Parts/Repairs/Maint-Equip	16,916.67	14,866.45	25,000.00	25,000.00	25,000.00
550030	Parts/Repairs/Maint-Grounds	12,342.23	10,617.68	40,000.00	45,000.00	50,000.00
550070	Parts/Repairs/Maint-HVAC	188.55	-	1,500.00	1,500.00	1,500.00
550140	Parts/Repairs/Maint-Painting	-	151.36	2,500.00	2,500.00	2,500.00
550160	Parts/Repairs/Maint-Electrical	798.81	-	1,000.00	1,000.00	1,000.00
550170	Parts/Repairs/Maint-Plumbing	2,448.27	535.62	3,000.00	3,000.00	3,000.00
550180	Parts/Repairs/Maint-Lighting	790.57	-	2,000.00	2,000.00	2,000.00
550240	Parts/Repairs/Maint-Memorials	2,999.25	3,454.82	2,000.00	2,000.00	2,000.00
550260	Parts/Repairs/Maint-Ground Irr	17,444.42	22,189.25	30,000.00	35,000.00	45,000.00
550280	Parts/Repairs/Maint-Other	-	9,782.34	8,000.00	9,000.00	9,000.00
580030	Vehicle/Equipment Replacement	59,800.00	89,690.00	58,329.00	-	-
580040	Computer Replacement	1,827.52	1,400.00	1,400.00	3,130.00	3,130.00
Total 751 – Parks Admin & Operations		2,073,762.17	1,875,307.26	2,594,340.00	2,439,152.00	2,536,776.00
	Net Change	**(1,181,919.07)**	**570,086.99**	**1.00**	**(136,179.22)**	**(192,566.00)**

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

CAPITAL PROJECTS FUND BY OBJECT

Object	Object Title	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
Division: 001 – Revenue Account						
413100	Sales Tax	5,476,692.83	5,883,523.61	6,384,000.00	6,202,805.42	6,382,686.78
413101	Sales Tax Business Assistance	-	(134,338.04)	(72,030.00)	(72,030.00)	(72,030.00)
413200	Use Tax - Consumer	726,468.97	938,143.61	858,000.00	883,740.00	910,250.00
413201	Consumer Use Tax Bus Assist	-	(35,203.41)	-	-	-
415100	Use Tax - Building Materials	1,982,083.85	1,669,231.31	1,230,000.00	1,646,604.24	1,609,011.66
415101	Use Tax - Business Assistance	(23,236.16)	-	-	-	-
415130	Use Tax - Site Improvements	11,817.21	20,249.57	18,080.00	23,770.00	23,770.00
432500	State Grant - GOCO	-	-	500,000.00	-	-
433000	Grant Revenues	502,329.18	182,001.88	13,181,417.00	9,271,000.00	6,200,000.00
441530	Patio Rentals	32,000.00	32,000.00	25,000.00	25,000.00	25,000.00
461000	Miscellaneous Revenues	-	-	5,000.00	5,000.00	5,000.00
461100	Interest Earnings	108,014.66	418,896.95	57,620.00	521,153.00	442,980.00
461110	Net Incr (Decr) in Fair Value	(126,590.67)	240,426.58	-	-	-
461130	Interest Income - Lease	359.36	4,334.61	-	-	-
462110	Lease Revenue - Nextel	-	-	22,000.00	22,000.00	22,000.00
462120	Lease Revenue - T-Mobile	-	-	19,660.00	19,660.00	19,660.00
463100	Real Property Rental Income	81,652.32	62,907.80	40,210.00	40,210.00	40,210.00
464111	Capital Contribution from URD	16,500.00	87,663.23	961,800.00	-	-
465100	Insurance Recovery	-	300,278.00	-	-	-
980101	Xfer from General Fund	3,000,000.00	3,000,000.00	-	-	-
980205	Tfer from PEG Fee Fund	-	-	50,000.00	-	-
980208	Transfer from Recreation	-	-	200,000.00	-	-
980302	Tfer from Impact Fee Fund	316,881.00	31,568.62	215,410.00	267,100.00	181,600.00
Total 001 – Revenue Account		12,104,972.55	12,701,684.32	23,696,167.00	18,856,012.66	15,790,138.44
Division: 103 – Sustainability Capital						
620133	Building Energy Efficiency	129,687.74	58,810.46	370,461.00	-	-
630167	Municipal Electrification	-	18,415.75	2,991,584.00	-	-
640030	Electric Vehicle Station Equip	-	-	26,400.00	632,500.00	-
660025	Streetlights	-	12,941.88	107,058.00	-	-
660293	Downtown Streetlight Conversio	-	-	480,000.00	-	-
Total 103 – Sustainability Capital		129,687.74	90,168.09	3,975,503.00	632,500.00	-
Division: 110 – Central Fund-Wide Charges						
511000	Regular Salaries	292,230.84	257,570.94	330,087.00	370,494.00	392,470.00
511200	Overtime Pay	213.33	24.41	-	-	-
512000	FICA Expense	21,609.46	19,274.29	24,191.00	27,435.00	28,930.00
512100	Retirement Contribution	18,270.99	17,181.75	21,884.00	24,584.00	26,010.00
512200	Workers Compensation	2,118.18	1,241.26	1,509.00	2,013.00	2,128.00
513000	Medical Insurance	30,997.35	22,131.59	38,456.00	36,210.00	39,836.00
513100	Dental Insurance	1,863.71	1,582.31	2,604.00	2,355.00	2,404.00
513200	Vision Insurance	493.32	383.95	529.00	527.00	531.00
513300	Life, AD&D & LTD Insurance	2,211.44	2,134.19	2,086.00	2,622.00	2,622.00
513400	Employee Assistance Plan	78.93	73.79	99.00	137.00	137.00
532220	Business and Auto Allowance	625.94	483.89	500.00	500.00	500.00
535010	Communication Svcs-Cell Phone	550.32	242.00	710.00	710.00	710.00
540410	Prof Serv-Investment Fee	5,062.15	6,708.64	3,500.00	7,500.00	7,500.00
540415	Prof Serv-Bank Charges	1,423.94	107.66	3,900.00	3,900.00	3,900.00
Total 110 – Central Fund-Wide Charges		377,749.90	329,140.67	430,055.00	478,987.00	507,678.00

CAPITAL PROJECTS FUND BY OBJECT

Object	Object Title	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
Division: 161 – Community Design Capital						
640000	Motor Vehicle/Road Equipment	-	41,951.20	50,000.00	-	-
Total 161 – Community Design Capital		-	41,951.20	50,000.00	-	-
Division: 173 – Info Technology Capital						
600030	Access Control	-	-	-	374,000.00	374,000.00
640000	Motor Vehicle/Road Equipment	-	-	-	45,000.00	-
640171	NetAlly Tester	-	-	-	17,000.00	-
640172	Printer Replacemnt & Mng Print	-	-	-	50,000.00	50,000.00
640173	IT UPS Modernization Project	-	-	-	38,600.00	45,000.00
650035	ERP System	-	5,000.00	-	-	-
650058	City-Wide Telephone Syst Upgr	-	47,046.01	77,954.00	-	-
650099	Storage, Server, Backup Refres	-	132,211.00	2,789.00	-	-
650103	City-Wide Security Additions	6,480.00	-	27,580.00	27,500.00	32,500.00
650104	City-Wide WiFi Refresh	36,825.00	-	-	-	-
650116	PC Replacement Plan	-	-	35,000.00	-	-
650120	Replace Networking Switches	-	-	120,000.00	-	-
660258	Middle Mile Fiber	-	34,778.92	94,221.00	100,000.00	100,000.00
Total 173 – Info Technology Capital		43,305.00	219,035.93	357,544.00	652,100.00	601,500.00
Division: 191 – General Facilities Capital						
600027	CPTED Assessment Recommend	-	-	-	66,700.00	-
620134	City Hall Elevator Modernizati	-	-	135,000.00	-	-
620137	Planning Dept Improvements	39,722.14	7,299.00	-	-	-
620144	City Services Roof Repair	-	-	35,000.00	-	-
620151	2023 White House Improvements	-	77,760.35	-	-	-
620161	Police/Court Roof Replacement	-	-	-	315,100.00	-
620162	Police/Court Decarbonization	-	-	-	1,446,000.00	-
620163	Recreation Center Decarb	-	-	-	2,484,000.00	-
620164	City Serv Decarb (incl Solar)	-	-	-	1,000.00	-
620165	Library Decarbonization	-	-	-	1,841,150.00	-
640001	Machinery & Equipment	-	3,142.85	-	-	-
640161	Council Chambers Brdcst/AV Upg	-	-	175,000.00	-	-
640162	Generators for Critical Facili	-	-	4,900,556.00	-	-
640165	City Svcs Security Cam Replace	-	-	121,000.00	-	-
650110	City Hall Mass Notification Sy	28,500.00	30,177.00	-	-	-
650126	City Services Office Workstati	-	-	-	65,000.00	35,000.00
Total 191 – General Facilities Capital		68,222.14	118,379.20	5,366,556.00	6,218,950.00	35,000.00
Division: 211 – Patrol & Investigations Capita						
600031	MDT Refresh & Equipment Int	-	-	-	125,000.00	-
620116	Police Dept Basement Restroom	348,793.27	112,279.32	137,257.00	-	-
620118	Police Dept Basement Sleep Roo	13,550.25	-	-	-	-
640000	Motor Vehicle/Road Equipment	-	-	-	274,000.00	282,220.00
640106	Body Cams	145.00	-	-	-	-
640114	FM Radio Stations	603.31	150.00	5,000.00	-	-
640145	Taser Replacements	-	34,343.60	29,816.00	-	-
640153	FLOCK CAMERAS	59,495.30	52,354.17	-	75,000.00	77,625.00
650106	Bi-Directional 700-800 Amplifi	-	-	187,000.00	-	-
650107	Communication Equip for EOC	-	-	29,500.00	-	-
650113	In-Car Video System	-	99,940.00	-	-	-
Total 211 – Patrol & Investigations Capita		422,587.13	299,067.09	388,573.00	474,000.00	359,845.00

CAPITAL PROJECTS FUND BY OBJECT

Object	Object Title	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
Division: 216 – Municipal Court Capital						
620111	Court Security Project	-	22,662.00	-	-	-
Total 216 – Municipal Court Capital		-	22,662.00	-	-	-
Division: 219 – Pol Bldg Maint Capital						
620120	Police Dept Electrical Work	12,546.52	-	20,083.00	-	-
620147	Police/Court HVAC Replacement	-	-	300,000.00	-	-
620148	Police/Court Roof Replacement	-	-	274,000.00	-	-
Total 219 – Pol Bldg Maint Capital		12,546.52	-	594,083.00	-	-
Division: 311 – Planning & Engineering Capita						
600034	Citywide Traffic Counts	-	-	-	25,000.00	-
610011	Affordable Housing Dev/Purchas	-	-	-	2,000,000.00	-
660202	Railroad Quiet Zones	546,537.16	2,950.00	7,050.00	-	-
Total 311 – Planning & Engineering Capita		546,537.16	2,950.00	7,050.00	2,025,000.00	-
Division: 312 – Transportation Capital						
600032	Annual Traffic Calming Program	-	-	-	50,000.00	50,000.00
600033	ADA Transition Plan	-	-	-	240,000.00	-
630141	ADA Parking Improvements	-	87,663.23	-	-	-
630142	Traffic Mitigation	-	8,134.56	-	-	-
630144	Transportation Master Plan	39,940.00	-	-	-	-
640000	Motor Vehicle/Road Equipment	-	-	-	70,000.00	-
640001	Machinery & Equipment	-	29,530.00	32,720.00	-	-
660012	Pavement Management	4,375,907.06	3,457,125.43	6,787,100.00	5,000,000.00	5,150,000.00
660022	Concrete Replacement	102,873.40	162,211.55	108,000.00	115,000.00	120,750.00
660074	Traffic Signals	-	-	-	1,094,500.00	-
660222	SH42 Short Intersect Construct	-	394,171.53	7,880,608.00	-	-
660256	Downtown Streetlight Imprvmts	18,655.00	-	-	-	-
660278	SBR Pedestrian Improvements	1,641,507.35	688,068.65	-	-	-
660280	Street Lighting Safety Upgrade	-	57,421.43	32,289.00	-	-
660281	Signal Cabinet Upgrades	-	79,152.00	85,000.00	-	-
660288	Future 42 Study	394,008.00	-	-	-	-
660291	Guardrail Replacement	122,995.20	-	-	-	-
660294	Pavement Crackseal	-	189,707.12	210,000.00	-	-
660308	Via Appia Pedestrian Improvmnt	-	-	-	110,000.00	540,000.00
660309	South Street Underpass	-	-	-	1,163,876.00	9,119,378.00
660311	Pavement Marking Program	-	-	-	218,750.00	-
Total 312 – Transportation Capital		6,695,886.01	5,153,185.50	15,135,717.00	8,062,126.00	14,980,128.00
Division: 313 – Streetscapes Capital						
630140	Downtown Tree Grate Conduit Re	-	-	602,200.00	-	-
630143	Median Landscape Reno	-	729,418.65	830,581.00	-	-
640000	Motor Vehicle/Road Equipment	-	-	32,000.00	-	-
650118	Tree Inventory Software 50%	-	-	1,000.00	-	-
660103	Median Improvements	37,952.50	136,983.43	125,064.00	-	-
660254	Utility Undergrounding	-	120,000.00	1,180,000.00	-	-
660310	Downtown Vision CIP	-	-	-	1,000,000.00	2,400,000.00
Total 313 – Streetscapes Capital		37,952.50	986,402.08	2,770,845.00	1,000,000.00	2,400,000.00

CAPITAL PROJECTS FUND BY OBJECT

Object	Object Title	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
Division: 314 – Snow & Ice Removal Capital						
640001	Machinery & Equipment	20,526.26	23,253.63	104,620.00	-	-
640135	Snow & Ice Attachement	-	-	-	60,000.00	-
640175	Replace Snowplow/Dump Truck	-	-	-	212,500.00	-
Total 314 – Snow & Ice Removal Capital		20,526.26	23,253.63	104,620.00	272,500.00	-
Division: 450 – Fleet Maintenance						
640176	Fleet Tire Changer & Balancer	-	-	-	-	20,346.00
Total 450 – Fleet Maintenance		-	-	-	-	20,346.00
Division: 511 – Parks Capital						
600028	Technology Improvements	-	-	-	20,000.00	22,000.00
600029	Park Division Equipment Tracki	-	-	-	-	28,000.00
620153	Upgrade Restroom Facilities	-	-	-	-	25,000.00
620157	Sports Complex Restrooms	-	-	-	-	200,000.00
620158	Indoor Batting Cage	-	-	-	16,000.00	-
630036	Sports Complex Improvements	-	-	-	150,000.00	-
630048	Playgrounds	-	5,885.00	1,594,115.00	-	187,500.00
630049	Park Equipment	-	-	-	15,000.00	18,000.00
630101	Irrig Replacements & Improvs	-	32,832.22	452,168.00	100,000.00	108,000.00
630118	Tennis Court Renovation	-	98,168.86	61,831.00	-	-
630143	Median Landscape Reno	-	-	-	-	700,000.00
630157	Park Site Furnishing Replaceme	-	-	-	15,000.00	18,000.00
630171	Irrigation Pump Replacement	-	-	30,000.00	-	-
630172	Park Sign Replacement	-	-	18,000.00	-	-
630173	Parking Lot Improvements 60%	-	-	150,000.00	-	-
630174	Splash Pad Mainfold Replacemnt	-	-	6,000.00	-	-
630175	Sports Field Lighting	-	-	250,000.00	-	-
630176	Tennis Court Rebuild	-	-	255,000.00	-	95,000.00
630179	Infield Reno- Miners, Her, Cle	-	-	-	-	14,000.00
630180	Centennial Tennis Court Projec	-	-	-	-	350,000.00
630182	Drainage Imprv & Infield Replc	-	-	-	-	150,000.00
630183	Miners Fence Backstop Extensn	-	-	-	-	150,000.00
640000	Motor Vehicle/Road Equipment	-	-	-	70,000.00	72,100.00
640001	Machinery & Equipment	12,378.60	7,961.13	-	208,000.00	233,000.00
640142	Wood Chipper (%)	37,888.45	-	-	-	-
640163	Ventrac Cab	-	-	9,637.00	-	-
640164	Library AV Replacement	-	-	60,000.00	-	-
650117	Tree Inventory Software 50%	-	-	1,000.00	-	-
660099	Louisville Arboretum	-	-	-	-	50,000.00
660292	Public Landscape Improvements	-	-	34,200.00	15,000.00	18,000.00
660301	Surfacing Improvements	-	-	18,000.00	25,000.00	28,500.00
660307	Convrt Inline Rink - Pickelbal	-	-	-	80,000.00	-
Total 511 – Parks Capital		50,267.05	144,847.21	2,939,951.00	714,000.00	2,467,100.00
Division: 524 – OS Trail Maintenance Capital						
630158	Fence Replace 1501 Empire	-	62,895.00	-	-	-
660252	Coyote Run Slope Mitigation	825.00	-	-	-	-
660290	Open Space/Trail Improvements	80,000.00	37,625.95	32,374.00	-	-
Total 524 – OS Trail Maintenance Capital		80,825.00	100,520.95	32,374.00	-	-

IMPACT FEE FUND BY OBJECT

Object	Object Title	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
Division: 001 – Revenue Account						
461100	Interest Earnings	5,571.84	9,897.24	13,300.00	9,529.00	8,100.00
461110	Net Incr (Decr) in Fair Value	(8,137.53)	3,557.55	-	-	-
Total 001 – Revenue Account		(2,565.69)	13,454.79	13,300.00	9,529.00	8,100.00
Division: 031 – Rev-Transportation						
446100	Impact Fee - Transportation	316,881.12	31,568.62	215,410.00	194,500.00	145,300.00
Total 031 – Rev-Transportation		316,881.12	31,568.62	215,410.00	194,500.00	145,300.00
Division: 051 – Rev-Parks						
446500	Impact Fee - Parks and Trails	176,096.47	60,681.36	97,330.00	145,200.00	72,600.00
Total 051 – Rev-Parks		176,096.47	60,681.36	97,330.00	145,200.00	72,600.00
Division: 055 – Rev-Cultural Services						
446400	Impact Fee - Library	2,066.28	1,192.00	-	3,200.00	1,600.00
Total 055 – Rev-Cultural Services		2,066.28	1,192.00	-	3,200.00	1,600.00
Division: 120 – Admin & Operational Charges						
540410	Prof Serv-Investment Fee	290.44	159.42	300.00	300.00	300.00
Total 120 – Admin & Operational Charges		290.44	159.42	300.00	300.00	300.00
Division: 910 – Interfund Transfers						
990201	Transfer to Open Space & Parks	176,096.00	60,681.36	97,330.00	-	-
990210	Transfer to Open Space	-	-	-	72,600.00	36,300.00
990305	Transfer to Cap Project-Parks	-	-	-	72,600.00	36,300.00
990307	Transfer to Cap Project-Transp	316,881.00	31,568.62	215,410.00	194,500.00	145,300.00
Total 910 – Interfund Transfers		492,977.00	92,249.98	312,740.00	339,700.00	217,900.00
	Net Change	**(789.26)**	**14,487.37**	**13,000.00**	**12,429.00**	**9,400.00**

GOLF COURSE FUND BY OBJECT

Object	Object Title	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
512000	FICA Expense	1,832.13	2,136.44	1,947.00	2,328.00	2,419.00
512100	Retirement Contribution	1,475.11	1,850.72	1,708.00	2,193.00	2,322.00
512200	Workers Compensation	553.90	369.67	354.00	427.00	451.00
513000	Medical Insurance	2,565.31	3,657.97	3,683.00	3,577.00	3,934.00
513100	Dental Insurance	149.52	206.09	197.00	197.00	203.00
513200	Vision Insurance	37.44	54.59	54.00	45.00	46.00
513300	Life, AD&D & LTD Insurance	174.02	225.47	227.00	237.00	237.00
513400	Employee Assistance Plan	7.11	8.53	10.00	11.00	11.00
522000	Operating Supplies	1,048.44	65.39	4,100.00	2,000.00	2,000.00
522110	Operating Supplies-Janitorial	2,186.12	3,454.82	2,800.00	2,800.00	2,800.00
522120	Operating Supplies-Safety	21.72	-	500.00	500.00	500.00
522500	Non-Capital Furn/Equip/Tools	2,142.03	413.62	3,200.00	2,500.00	2,500.00
523100	Uniforms and Clothing	63.00	63.00	100.00	100.00	100.00
534000	Utility Services-Gas	5,564.59	5,915.25	7,300.00	7,300.00	7,300.00
534010	Utility Services-Electricity	18,586.50	21,859.23	20,000.00	20,000.00	20,000.00
534020	Utility Service-Trash Removal	6,265.12	5,679.71	3,000.00	3,000.00	3,000.00
534050	Utility Services-Water	1,842.62	1,749.00	700.00	700.00	700.00
535000	Communication Svcs-Telephone	4,731.93	4,439.46	2,800.00	2,800.00	2,800.00
535010	Communication Svcs-Cell Phone	135.00	189.00	150.00	150.00	150.00
535030	Comm Svcs-Internet/Cable	5,553.31	6,266.59	5,260.00	5,260.00	5,260.00
535040	Communication Svcs-T1 Line	160.56	174.84	200.00	200.00	200.00
536000	Rentals-Equipment	-	-	500.00	250.00	250.00
540300	Prof Serv-Custodial	17,173.32	15,129.77	6,400.00	15,000.00	15,000.00
547010	Prof Serv-Pest Control	50.00	-	1,600.00	500.00	500.00
550000	Parts/Repairs/Maint-Bldgs/Fac	4,946.83	5,778.81	5,000.00	5,000.00	5,000.00
550020	Parts/Repairs/Maint-Equip	6,455.26	5,883.79	3,000.00	3,000.00	3,000.00
550070	Parts/Repairs/Maint-HVAC	1,236.71	163.83	2,120.00	2,120.00	2,120.00
550090	Parts/Repairs/Maint-Copiers	574.84	703.86	600.00	600.00	600.00
550130	Parts/Repairs/Maint-Security	1,947.25	2,759.52	-	-	-
550140	Parts/Repairs/Maint-Painting	104.80	-	270.00	270.00	270.00
550150	Parts/Repairs/Maint-Fire Syste	608.00	1,076.00	1,500.00	1,500.00	1,500.00
550160	Parts/Repairs/Maint-Electrical	349.67	5,710.00	530.00	530.00	530.00
550170	Parts/Repairs/Maint-Plumbing	1,020.65	836.42	1,700.00	1,700.00	1,700.00
550180	Parts/Repairs/Maint-Lighting	324.33	-	1,060.00	1,060.00	1,060.00
Total 715 – Golf Clubhouse Ops & Maint		114,385.32	125,740.29	115,096.00	121,615.00	124,168.00
Division: 799 – Capital-Parks & Recreation						
600027	CPTED Assessment Recommend	-	-	-	13,800.00	-
620173	Clubhouse Ext - Deck & Pergola	-	-	-	-	29,000.00
620174	Maint Facility Storage Buildng	-	-	-	400,000.00	-
620175	Golf Clubhouse - Basement Impr	-	-	-	47,150.00	-
620176	Golf Clubhouse - Interior Impr	-	-	-	173,650.00	-
620177	Golf Clubhouse - Exterior Impr	-	-	-	59,800.00	-
630096	Detention Pond Maintenance	-	13,020.70	-	-	-
630115	Cart Paths	-	-	-	25,000.00	25,000.00
630168	Short Game Area Upgrade	-	-	41,250.00	-	-
630169	Putting Green Enlargement	-	-	5,000.00	-	-
630173	Parking Lot Improvements 60%	-	-	50,000.00	-	-
630184	Pond Liner Replacement - Hole	-	-	-	-	309,241.00
630185	Sunshade for Starter Station	-	-	-	-	22,000.00
630186	Bunker Renovation	-	-	-	-	167,375.00
630187	Golf Clubhouse Prkng Lot Light	-	-	-	37,375.00	-

GOLF COURSE FUND BY OBJECT

Object	Object Title	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
640001	Machinery & Equipment	-	33,051.01	-	32,000.00	-
640141	Golf Carts	-	-	-	270,140.00	-
640166	Used Golf Carryall/Range Pickr	-	-	8,000.00	-	-
650119	Range Servant/Select PI Hr/Sft	-	-	8,600.00	-	-
650127	Golf Operations Office Furn	-	-	-	16,000.00	-
660100	New Trees	-	-	-	-	15,000.00
Total 799 – Capital-Parks & Recreation		-	46,071.71	112,850.00	1,074,915.00	567,616.00
	Net Change	**36,617.34**	**648,030.81**	**(16,253.00)**	**(765,712.00)**	**(249,681.00)**

TECHNOLOGY MANAGEMENT FUND BY OBJECT

Object	Object Title	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
Division: 010 – Rev-Admin & Support Services						
449100	Equipment Replacement	53,030.00	53,010.00	53,030.00	142,550.00	142,550.00
461100	Interest Earnings	999.54	3,251.12	3,980.00	3,705.00	3,150.00
461110	Net Incr (Decr) in Fair Value	(1,507.69)	888.49	-	-	-
Total 010 – Rev-Admin & Support Services		52,521.85	57,149.61	57,010.00	146,255.00	145,700.00
Division: 120 – Admin & Operational Charges						
540410	Prof Serv-Investment Fee	60.36	51.06	250.00	250.00	250.00
540420	Prof Serv-Disposal & Recycling	367.95	3,447.35	500.00	3,500.00	3,500.00
600000	Fixed Asset-Capital	-	-	-	-	-
650015	Computer-Hardware	73,661.17	78,635.24	75,000.00	142,550.00	142,550.00
650115	PW Electronic Review Conversio	-	13,150.59	16,849.00	-	-
Total 120 – Admin & Operational Charges		74,089.48	95,284.24	92,599.00	146,300.00	146,300.00
	Net Change	**(21,567.63)**	**(38,134.63)**	**(35,589.00)**	**(45.00)**	**(600.00)**

FLEET MANAGEMENT FUND BY OBJECT

Object	Object Title	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
Division: 010 – Rev-Admin & Support Services						
449100	Equipment Replacement	350,800.00	526,190.00	342,200.00	-	-
461100	Interest Earnings	5,216.77	29,189.10	6,540.00	27,835.00	-
461110	Net Incr (Decr) in Fair Value	(8,475.70)	9,225.98	-	-	-
465100	Insurance Recovery	20,112.93	14,750.00	-	-	-
492100	Proceeds from Sale of Assets	-	20,880.00	-	-	-
Total 010 – Rev-Admin & Support Services		367,654.00	600,235.08	348,740.00	27,835.00	-
Division: 120 – Admin & Operational Charges						
540410	Prof Serv-Investment Fee	290.40	412.93	500.00	500.00	-
640000	Motor Vehicle/Road Equipment	-	114.99	-	-	-
Total 120 – Admin & Operational Charges		290.40	527.92	500.00	500.00	-
Division: 211 – Patrol & Investigations Capita						
640000	Motor Vehicle/Road Equipment	-	261,899.64	278,550.00	-	-
Total 211 – Patrol & Investigations Capita		-	261,899.64	278,550.00	-	-
Division: 312 – Transportation Capital						
640000	Motor Vehicle/Road Equipment	-	149,444.68	55,555.00	169,200.00	-
Total 312 – Transportation Capital		-	149,444.68	55,555.00	169,200.00	-
Division: 511 – Parks Capital						
640000	Motor Vehicle/Road Equipment	81,999.00	217,961.98	324,889.00	-	-
Total 511 – Parks Capital		81,999.00	217,961.98	324,889.00	-	-
	Net Change	**285,364.60**	**(29,599.14)**	**(310,754.00)**	**(141,865.00)**	**-**

GOLF COURSE FUND BY OBJECT

Object	Object Title	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
512000	FICA Expense	1,832.13	2,136.44	1,947.00	2,328.00	2,419.00
512100	Retirement Contribution	1,475.11	1,850.72	1,708.00	2,193.00	2,322.00
512200	Workers Compensation	553.90	369.67	354.00	427.00	451.00
513000	Medical Insurance	2,565.31	3,657.97	3,683.00	3,577.00	3,934.00
513100	Dental Insurance	149.52	206.09	197.00	197.00	203.00
513200	Vision Insurance	37.44	54.59	54.00	45.00	46.00
513300	Life, AD&D & LTD Insurance	174.02	225.47	227.00	237.00	237.00
513400	Employee Assistance Plan	7.11	8.53	10.00	11.00	11.00
522000	Operating Supplies	1,048.44	65.39	4,100.00	2,000.00	2,000.00
522110	Operating Supplies-Janitorial	2,186.12	3,454.82	2,800.00	2,800.00	2,800.00
522120	Operating Supplies-Safety	21.72	-	500.00	500.00	500.00
522500	Non-Capital Furn/Equip/Tools	2,142.03	413.62	3,200.00	2,500.00	2,500.00
523100	Uniforms and Clothing	63.00	63.00	100.00	100.00	100.00
534000	Utility Services-Gas	5,564.59	5,915.25	7,300.00	7,300.00	7,300.00
534010	Utility Services-Electricity	18,586.50	21,859.23	20,000.00	20,000.00	20,000.00
534020	Utility Service-Trash Removal	6,265.12	5,679.71	3,000.00	3,000.00	3,000.00
534050	Utility Services-Water	1,842.62	1,749.00	700.00	700.00	700.00
535000	Communication Svcs-Telephone	4,731.93	4,439.46	2,800.00	2,800.00	2,800.00
535010	Communication Svcs-Cell Phone	135.00	189.00	150.00	150.00	150.00
535030	Comm Svcs-Internet/Cable	5,553.31	6,266.59	5,260.00	5,260.00	5,260.00
535040	Communication Svcs-T1 Line	160.56	174.84	200.00	200.00	200.00
536000	Rentals-Equipment	-	-	500.00	250.00	250.00
540300	Prof Serv-Custodial	17,173.32	15,129.77	6,400.00	15,000.00	15,000.00
547010	Prof Serv-Pest Control	50.00	-	1,600.00	500.00	500.00
550000	Parts/Repairs/Maint-Bldgs/Fac	4,946.83	5,778.81	5,000.00	5,000.00	5,000.00
550020	Parts/Repairs/Maint-Equip	6,455.26	5,883.79	3,000.00	3,000.00	3,000.00
550070	Parts/Repairs/Maint-HVAC	1,236.71	163.83	2,120.00	2,120.00	2,120.00
550090	Parts/Repairs/Maint-Copiers	574.84	703.86	600.00	600.00	600.00
550130	Parts/Repairs/Maint-Security	1,947.25	2,759.52	-	-	-
550140	Parts/Repairs/Maint-Painting	104.80	-	270.00	270.00	270.00
550150	Parts/Repairs/Maint-Fire Syste	608.00	1,076.00	1,500.00	1,500.00	1,500.00
550160	Parts/Repairs/Maint-Electrical	349.67	5,710.00	530.00	530.00	530.00
550170	Parts/Repairs/Maint-Plumbing	1,020.65	836.42	1,700.00	1,700.00	1,700.00
550180	Parts/Repairs/Maint-Lighting	324.33	-	1,060.00	1,060.00	1,060.00
Total 715 – Golf Clubhouse Ops & Maint		114,385.32	125,740.29	115,096.00	121,615.00	124,168.00
Division: 799 – Capital-Parks & Recreation						
600027	CPTED Assessment Recommend	-	-	-	13,800.00	-
620173	Clubhouse Ext - Deck & Pergola	-	-	-	-	29,000.00
620174	Maint Facility Storage Buildng	-	-	-	400,000.00	-
620175	Golf Clubhouse - Basement Impr	-	-	-	47,150.00	-
620176	Golf Clubhouse - Interior Impr	-	-	-	173,650.00	-
620177	Golf Clubhouse - Exterior Impr	-	-	-	59,800.00	-
630096	Detention Pond Maintenance	-	13,020.70	-	-	-
630115	Cart Paths	-	-	-	25,000.00	25,000.00
630168	Short Game Area Upgrade	-	-	41,250.00	-	-
630169	Putting Green Enlargement	-	-	5,000.00	-	-
630173	Parking Lot Improvements 60%	-	-	50,000.00	-	-
630184	Pond Liner Replacement - Hole	-	-	-	-	309,241.00
630185	Sunshade for Starter Station	-	-	-	-	22,000.00
630186	Bunker Renovation	-	-	-	-	167,375.00
630187	Golf Clubhouse Prkng Lot Light	-	-	-	37,375.00	-

City of Louisville
COLORADO ▪ SINCE 1878

FINANCIAL POLICIES

Reserve Policies

Policy Section: 2
Adopted by: Council Action
Effective Date: May 7, 2024

Purpose and Scope

The City of Louisville desires to maintain an appropriate level of financial resources to guard its citizens against service disruption in the event of unexpected revenue shortfalls or unanticipated one-time expenditures. This policy is also intended to document the appropriate reserve levels to protect the City's credit worthiness and maintain its good standing with bond rating agencies.

Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities. This policy establishes the reserve amounts the City will strive to maintain in its General Fund and its other major operating funds. This policy also stipulates the conditions under which those reserves may be used and how the reserves will be replenished if they fall below established reserve amounts.

The City will measure its compliance with this policy as of December 31st of each year, as soon as practical after final year-end information is audited and becomes available.

Policies

2.1 **General Fund Reserves.** 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. This higher target is in recognition of:

- the General Fund's reliance on revenue sources that are subject to fluctuations (sales and use taxes);
- the General Fund's exposure to unexpected and significant one-time expenditure outlays (transfers to the Capital Projects Fund, mid-year changes to operations, disasters, etc.); and
- the potential drain on General Fund resources from other funds (recurring support transfers to the Parks Fund, the Cemetery Fund, and the Recreation Fund).

The use of General Fund reserves will be limited to addressing unanticipated, non-recurring needs. Reserves shall not normally be used for recurring annual operating expenditures. However, reserves may be used to provide the City time to restructure operations (as might be required in an economic downturn), but such use will only take place in the context of a long-term financial plan.

The City Council will annually consider one-time transfers of excess reserves to other funds for one-time uses. Examples include transfers to the Capital Projects Fund to help fund specific capital projects or transfers to the Open Space Fund or Parks Fund for property acquisition reserves.

Use of reserves below the 25% target requires authorization from City Council.

In the event reserves are used resulting in an unrestricted fund balance below the 15% minimum, a plan will be developed by the City Manager to replenish the reserves as quickly as reasonably possible and will be presented as part of a long-term financial plan. Methods of replenishing fund balance may include the use of non-recurring revenue, year-end surpluses, and, if legally permissible, excess resources from other funds.

2.2 **Open Space Fund Reserves.** The entire fund balance for the Open Space Fund is restricted by ordinance as set forth in section 3.20.600 of the Louisville Municipal Code, including for acquisition of land in and around the city for open space buffer zones, trails, wildlife habitats, wetlands preservation, and for the development, construction, operation and maintenance of such open space zones, trails, wildlife habitats, wetlands and mitigation of wildfires in open space areas.

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. Use of reserves below the 15% minimum requires authorization from City Council.

In the event reserves are used resulting in an unrestricted fund balance below the 15% minimum, a plan will be developed by the City Manager to replenish the reserves as quickly as reasonably possible and will be presented as part of a long-term financial plan.

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. Any remaining unencumbered funds available in the Open Space Fund above the minimum fund balance once the calendar year is closed, shall also be directed into the acquisition reserve until a target reserve is achieved. The target acquisition reserve amount shall be set by City Council from time to time through the budget process. Use of acquisition reserves for purposes other than open space acquisition requires authorization from City Council.

In the event acquisition reserves are used for purposes other than open space acquisition, a plan will be developed by the City Manager to replenish the reserves as quickly as reasonably possible and will be presented as part of a long-term financial plan.

Transfers from the General Fund or Capital Projects Fund into the Open Space Fund for property acquisition shall be deemed committed for that purpose.

2.3 **Park Fund Reserves.** The entire fund balance for the Parks Fund is restricted by ordinance for acquisition of land in and around the city for parks; and for the development, construction, operation and maintenance of parks.

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. Use of reserves below the 15% minimum requires authorization from City Council.

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. In 2024, the budgeted annual transfer from the General Fund amount was $1,017,900.

Transfers from the General Fund or Capital Projects Fund for property acquisition shall be deemed committed for that purpose.

In the event reserves are used resulting in an unrestricted fund balance below the 15% minimum, a plan will be developed by the City Manager to replenish the reserves as quickly as reasonably possible and will be presented as part of a long-term financial plan.

2.4 **Cemetery Fund Reserves.** The minimum unrestricted fund balance of the Cemetery 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 Cemetery Fund requires a recurring annual transfer from the General Fund to fund its operational deficit. This transfer will be adjusted on an annual basis to ensure that the unrestricted fund balance of the Cemetery Fund is maintained at or above 15% of current operating expenditures.

In the event reserves are used resulting in an unrestricted fund balance below the 15% minimum, a plan will be developed by the City Manager to replenish the reserves as quickly as reasonably possible and will be presented as part of a long-term financial plan. Methods of replenishing fund balance may include the use of non-recurring revenue, year-end surpluses, and, if legally permissible, excess resources from other funds.

2.5 **Combined Utility Fund Reserves.** The Water, Wastewater, and Storm Water Utility Funds are enterprise funds and, therefore, the measure of reserves is based on levels of working capital rather than on levels of fund balance. It is important to maintain adequate levels of working capital in these funds to mitigate risks and to ensure a stable fee structure and service level.

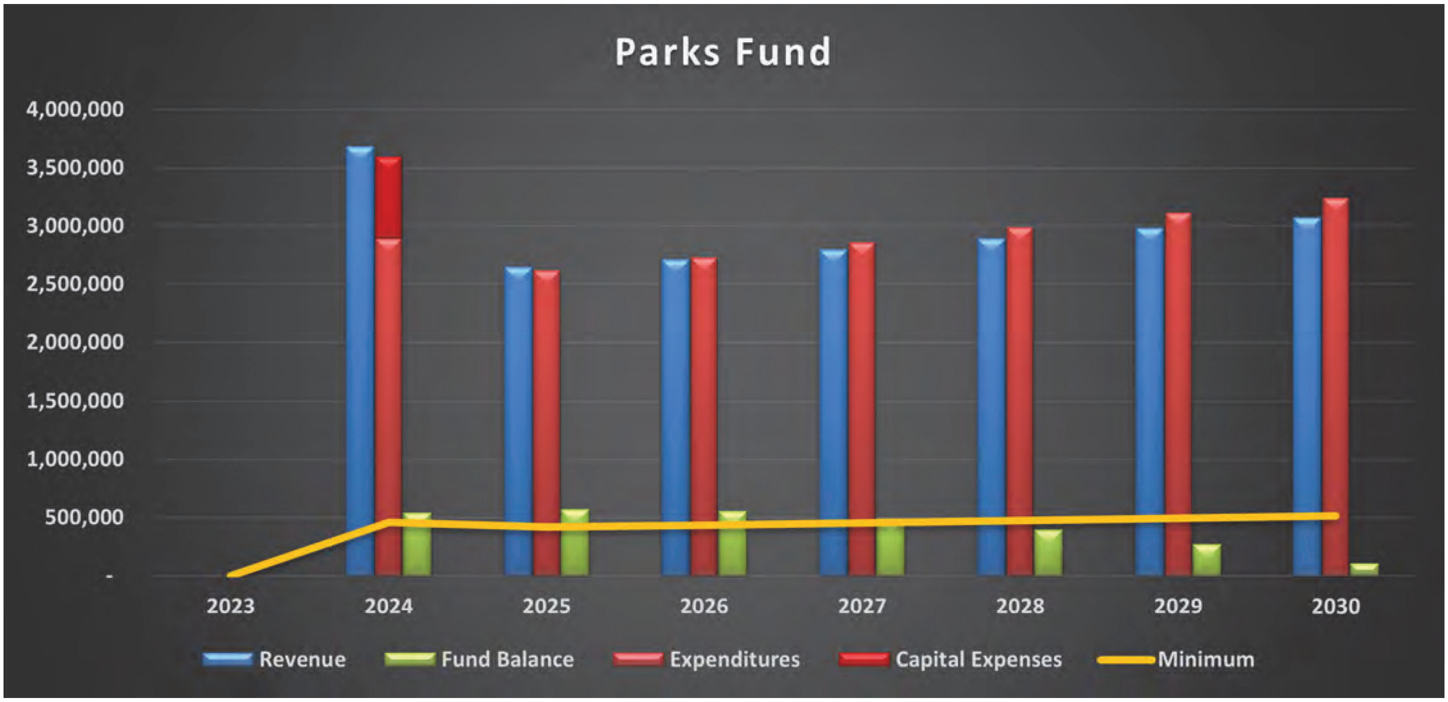
The minimum working capital for the Water, Wastewater, and Storm Water Utility Funds shall be maintained at or above 25% of current operating expenses, as measured on the City's budgetary basis. For purpose of this policy, operating expenses are defined as all budgetary-basis expenses, excluding interfund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

In the event reserves are used resulting in a working capital balance below the 25% minimum, a plan will be developed by the City Manager to replenish the reserves as quickly as reasonably possible and will be presented as part of a long-term financial plan. Methods of replenishing working capital may include the use of non-recurring revenue, year-end surpluses, and, if legally permissible, excess resources from other funds.

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.

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 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.*

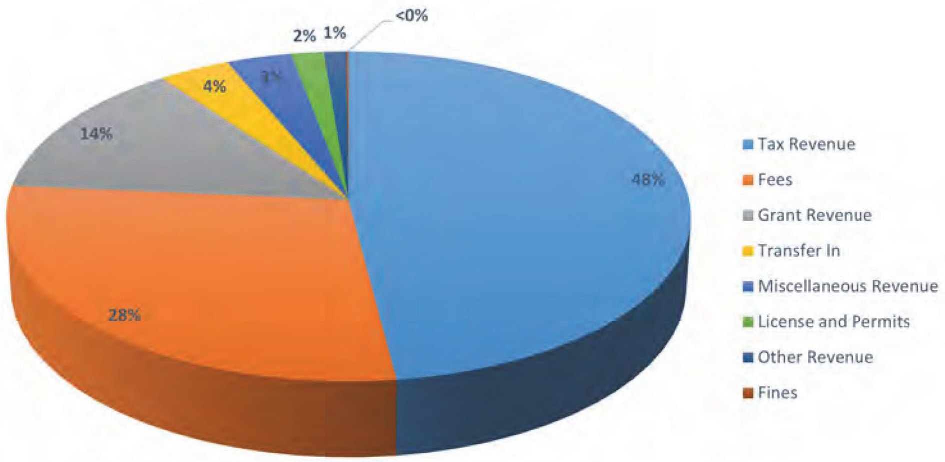
Beginning in 2025, all Parks capital projects have been shifted to the Capital Fund.

The Park Fund fund balance is projected to end 2030 with approximately $101,000, this is below the minimum reserve policy. Staff will work towards structurally balancing this fund in 2025.

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.

2025 REVENUE SOURCES AND TRENDS



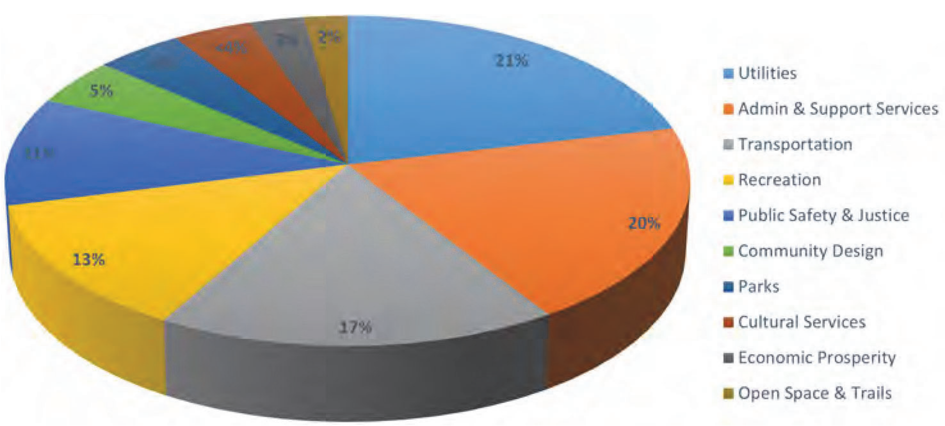
Total Revenues	2025 Adopted
Tax Revenue	$41,407,093
Fees	$24,533,541
Grant Revenue	$11,683,766
Transfer In	$3,205,100
Miscellaneous Revenue	$2,925,915
Licenses & Permits	$1,460,580
Other Revenue	$1,000,000
Fines	$104,000
Total Revenue	**$86,319,995**

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 2028. The minimum unrestricted fund balance is set at 15% of current operating expenditures.

In 2024, the municipal sales tax rate was increased from 3.65% to 3.775% due to the passage of Ballot Issue 2C, which renewed and increased the Open Space and Parks sales tax.

2025 BUDGETED EXPENDITURES BY PROGRAM



Total Expenditures	2025 Adopted
Utilities	$17,997,015
Administration & Support Services*	$16,427,355
Transportation	$14,556,645
Recreation	$10,814,550
Public Safety & Justice	$8,920,010
Community Design	$3,876,126
Parks	$3,824,140
Cultural Services	$3,443,045
Economic Prosperity	$2,390,757
Open Space & Trails	$1,913,726
Total Expenditures	**$84,163,370**

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

** includes decarbonization efforts*

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 **$39 million** in capital projects during the current CIP cycle, including $6.4 million toward the City's decarbonization efforts.

Fund Balance Changes

City of Louisville, Colorado
Summary of Revenue, Expenditures, and Changes to Fund Balances
All Funds
2025 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**	**$ 13,948,579**	**$ 27,097,420**	**$ 27,780,263**	*[1]*	**$ 13,265,737**	**$ (682,843)**	**-5%**
	Special Revenue Funds:							
202	Conservation Trust - Lottery	**452,704**	283,344	300,100		**435,948**	(16,756)	-4%
203	Cemetery Perpetual Care	**824,991**	61,331	17,600		**868,722**	43,731	5%
204	Cemetery	**175,208**	228,143	280,372		**122,979**	(52,229)	-30%
205	PEG Fees	**17,427**	16,225	20,050		**13,602**	(3,825)	-22%
206	Parking Improvement	**98,216**	3,034	50		**101,200**	2,984	3%
207	Historic Preservation	**3,647,914**	1,117,061	966,343		**3,798,632**	150,718	4%
208	Recreation	**3,592,354**	6,532,489	6,654,537	*[2]*	**3,470,306**	(122,048)	-3%
209	Amercian Rescue Plan Act	**-**	-	-		**-**	-	
210	Open Space	**697,275**	2,673,001	2,425,216	*[7]*	**945,060**	247,785	36%
211	Parks	**567,730**	2,647,199	2,616,004	*[8]*	**598,925**	31,195	5%
	Total Special Revenue Funds	**10,073,819**	**13,561,827**	**13,280,272**		**10,355,373**	**281,555**	**3%**
	Capital Project Funds:							
301	Capital Projects	**12,499,926**	18,858,107	20,917,113		**10,440,921**	(2,059,006)	-16%
302	Impact Fee	**222,199**	352,429	267,400		**307,228**	85,029	38%
303	Recreation Center Construction	**-**	99	-		**99**	99	
	Total Capital Project Funds	**12,722,125**	**19,210,635**	**21,184,513**		**10,748,248**	**(1,973,878)**	**-16%**
	Debt Service Funds:							
402	Recreation Center Debt Service	**800,772**	1,413,484	1,742,600		**471,656**	(329,116)	-41%
	Total Debt Service Funds	**800,772**	**1,413,484**	**1,742,600**		**471,656**	**(329,116)**	**-41%**
	Enterprise Funds (WC Basis):							
501	Water Utility	**4,459,174**	9,050,675	10,558,505	*[3]*	**2,951,344**	(1,507,830)	-34%
502	Wastewater Utility	**1,718,345**	5,784,035	5,924,501	*[4]*	**1,577,879**	(140,466)	-8%
503	Stormwater Utility	**1,757,228**	1,708,622	1,348,186	*[5]*	**2,117,664**	360,436	21%
510	Solid Waste & Recycling Utility	**350,347**	1,903,631	1,927,823		**326,155**	(24,192)	-7%
520	Golf Course	**1,227,478**	3,089,321	3,743,833	*[6]*	**572,966**	(654,512)	-53%
	Total Enterprise Funds	**9,512,572**	**21,536,284**	**23,502,848**		**7,546,008**	**(1,966,564)**	**-21%**
	Internal Service Funds (WC Basis):							
602	Technology Management	**43,388**	146,255	146,300		**43,343**	(45)	0%
603	Fleet Management	**375,916**	27,835	169,700		**234,051**	(141,865)	-38%
	Total Internal Service Funds	**419,303**	**174,090**	**316,000**		**277,393**	**(141,910)**	**-34%**
	Total All Funds	**$ 47,477,171**	**$ 82,993,740**	**$ 87,806,496**		**$ 42,664,415**	**$ (4,812,756)**	**-10%**

[1] Projected Expenditures Include a Projected Operational "Turnback" of 5.5% , which = 1,472,440
[2] Projected Expenditures Include a Projected Operational "Turnback" of 5.0% , which = 304,980
[3] Projected Expenditures Include a Projected Operational "Turnback" of 7.0% , which = 385,500
[4] Projected Expenditures Include a Projected Operational "Turnback" of 7.0% , which = 237,290
[5] Projected Expenditures Include a Projected Operational "Turnback" of 7.0% , which = 39,210
[6] Projected Expenditures Include a Projected Operational "Turnback" of 4.0% , which = 111,200
[7] Projected Expenditures Include a Projected Operational "Turnback" of 6.0% , which = 114,960
[8] Projected Expenditures Include a Projected Operational "Turnback" of 6.0% , which = 166,980

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**	**$ 13,265,737**	**$ 28,435,977**	**$ 28,454,941**	*[1]*	**$ 13,246,773**	**$ (18,964)**	**0%**
	Special Revenue Funds:							
202	Conservation Trust - Lottery	**435,948**	286,941	205,600		**517,289**	81,341	19%
203	Cemetery Perpetual Care	**868,722**	58,696	18,100		**909,318**	40,596	5%
204	Cemetery	**122,979**	233,525	294,299		**62,205**	(60,774)	-49%
205	PEG Fees	**13,602**	14,700	20,050		**8,252**	(5,350)	-39%
206	Parking Improvement	**101,200**	2,579	50		**103,729**	2,529	
207	Historic Preservation	**3,798,632**	1,127,772	1,223,081		**3,703,323**	(95,309)	-3%
208	Recreation	**3,470,306**	6,697,655	6,809,045	*[2]*	**3,358,916**	(111,390)	-3%
209	Amercian Rescue Plan Act	**-**	-	-		**-**	-	
210	Open Space	**945,060**	2,696,130	2,924,906	*[7]*	**716,284**	(228,776)	-24%
211	Parks	**598,925**	2,709,975	2,728,005	*[8]*	**580,895**	(18,030)	-3%
	Total Special Revenue Funds	**10,355,373**	**13,827,973**	**14,223,136**		**9,960,211**	**(395,163)**	**-4%**
	Capital Project Funds:							
301	Capital Projects	**10,440,921**	15,792,292	21,711,022		**4,522,190**	(5,918,730)	-57%
302	Impact Fee	**307,228**	227,600	181,900		**352,928**	45,700	15%
303	Recreation Center Construction	**99**	-	-		**99**	-	
	Total Capital Project Funds	**10,748,248**	**16,019,892**	**21,892,922**		**4,875,217**	**(5,873,030)**	**-55%**
	Debt Service Funds:							
402	Recreation Center Debt Service	**471,656**	1,838,022	1,743,200		**566,478**	94,822	20%
	Total Debt Service Funds	**471,656**	**1,838,022**	**1,743,200**		**566,478**	**94,822**	**20%**
	Enterprise Funds (WC Basis):							
501	Water Utility	**2,951,344**	12,720,815	10,620,241	*[3]*	**5,051,918**	2,100,574	71%
502	Wastewater Utility	**1,577,879**	6,320,728	5,996,072	*[4]*	**1,902,535**	324,656	21%
503	Stormwater Utility	**2,117,664**	1,892,814	2,104,671	*[5]*	**1,905,807**	(211,857)	-10%
510	Solid Waste & Recycling Utility	**326,155**	1,968,907	2,000,073		**294,989**	(31,166)	-10%
520	Golf Course	**572,966**	3,185,395	3,320,376	*[6]*	**437,985**	(134,981)	-24%
	Total Enterprise Funds	**7,546,008**	**26,088,659**	**24,041,433**		**9,593,234**	**2,047,226**	**27%**
	Internal Service Funds (WC Basis):							
602	Technology Management	**43,343**	145,700	146,300		**42,743**	(600)	
603	Fleet Management	**234,051**	-	-		**234,051**	-	0%
	Total Internal Service Funds	**277,393**	**145,700**	**146,300**		**276,793**	**(600)**	**0%**
	Total All Funds	**$ 42,664,415**	**$ 86,356,223**	**$ 90,501,932**		**$ 38,518,706**	**$ (4,145,709)**	**-10%**

[1]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***5.5% , which =***	***1,507,380***
[2]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***5.0% , which =***	***317,590***
[3]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***7.0% , which =***	***397,740***
[4]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***7.0% , which =***	***250,070***
[5]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***7.0% , which =***	***40,840***
[6]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***4.0% , which =***	***114,700***
[7]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***6.0% , which =***	***121,140***
[8]	***Projected Expenditures Include a Projected Operational "Turnback" of***	***6.0% , which =***	***174,130***

Full-Time Equivalents by Year

Program and Sub-Program Descriptions	Initial Budget 2024	Adopted Budget 2025	Budget Plan 2026	Diff 24-25		Diff 25-26	
Transportation							
Planning & Engineering	3.5272	2.7485	2.7485	(0.78)		-	
Infrastructure Maintenance	5.1834	5.4634	5.4634	0.28		-	
Streetscapes	3.8300	3.5200	3.5200	(0.31)		-	
Snow & Ice Removal	2.9700	3.0700	3.0700	0.10		-	
Total Transportation	15.5106	14.8019	14.8019	(0.7087)		-	
Utilies							
Water	21.2106	24.2466	24.2466	3.04		-	
Wastewater	15.0913	16.9233	16.9233	1.83		-	
Storm Water	3.1723	3.5833	3.5833	0.41		-	
Solid Waste, Recycling & Composting	0.7275	0.7300	0.7300	0.00		-	
Total Utilties	40.2017	45.4832	45.4832	5.28	(a)	-	
Public Safety & Justice							
Patrol & Investigations	43.3820	43.6520	43.6520	0.27		-	
Code Enforcement	1.5880	1.5880	1.5880	-		-	
Municipal Court	1.5200	1.5200	1.5200	-		-	
Police Dept Building Maintenance	0.4400	0.4400	0.4400	-		-	
Total Public Safety & Justice	46.9300	47.2000	47.2000	0.27		-	
Parks							
Parks & Recreation Administration	0.0600	0.7900	0.7900	0.73		-	
Parks	22.7176	20.4163	20.4163	(2.30)		-	
Cemetery	0.7340	1.2490	1.2490	0.52		-	
Total Parks	23.5116	22.4553	22.4553	(1.06)		-	
Open Space & Trails							
Acquisition	0.0400	0.0500	0.0500	0.01		-	
Maintenance & Management	5.6500	6.7963	6.7963	1.15		-	
Education & Outreach	3.1500	3.4000	3.4000	0.25		-	
New Trails & Maintenance	1.3600	3.4200	3.4200	2.06		-	
Total Open Space & Trails	10.2000	13.6663	13.6663	3.47	(b)	-	
Recreation							
Recreation Center Management	10.2400	12.5600	13.7200	2.32		1.1600	
Youth Activities	7.5300	7.8200	7.8200	0.29		-	
Adult Activities	5.6100	6.6700	6.6700	1.06		-	
Senior Activities & Services	3.2600	3.5600	3.5700	0.30		0.0100	
Aquatics	17.7200	18.9800	18.9800	1.26		-	
Golf Course	21.9600	23.7100	23.7100	1.75		-	
Athletic Field Maintenance	0.9675	0.8225	0.8225	(0.15)		-	
Recreation Center Building Maintenance	1.3800	1.3800	1.3800	-		-	
Total Recreation	68.6675	75.5025	76.6725	6.84	(c)	1.17	(c)
Cultural Services							
Library Services	22.0400	22.7400	22.7400	0.70	(d)	-	
Museum Services	2.8850	2.8850	2.8850	-		-	
Cultural Arts & Special Events	1.2800	1.2800	1.2800	-		-	
Total Cultural Services	26.2050	26.9050	26.9050	0.70		-	

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.

Community Indicators & Programs/Sub-Programs

Description	2023 Actual	2024 Budget	2025 Budget	2026 Budget
Transportation	700,760	878,810	860,884	811,229
Utilities	16,631,080	16,373,660	18,377,553	23,346,784
Public Safety & Justice	86,661	290,872	279,336	100,000
Parks	2,054,590	2,094,235	2,176,943	2,137,651
Open Space & Trails	2,608,373	2,573,908	2,672,348	2,695,460
Recreation	9,283,646	6,976,750	8,156,601	8,373,933
Cultural Services	408,069	454,946	485,150	465,550
Community Design	4,726,642	2,724,940	2,584,957	2,605,450
Economic Prosperity	50,000	60,000	60,000	60,000
Administration & Support Services	834,163	514,990	261,087	232,330
Total Revenue	37,383,984	32,943,111	35,914,859	40,828,387
Transportation	9,560,210	21,333,585	14,725,845	20,714,656
Utilities	17,040,672	36,450,244	17,997,015	18,988,907
Public Safety & Justice	7,722,584	9,382,029	8,920,011	9,110,416
Parks	2,628,676	7,570,165	3,824,140	5,595,860
Open Space & Trails	2,376,254	2,242,652	1,913,727	2,391,180
Recreation	9,595,727	10,120,647	10,814,550	10,561,711
Cultural Services	2,848,918	3,390,108	3,443,045	3,475,678
Community Design	3,585,883	3,669,780	3,876,126	3,790,236
Economic Prosperity	321,633	423,407	417,427	433,620
Administration & Support Services	7,718,492	18,538,885	16,574,155	10,191,544
Total Expenditures	63,399,049	113,121,502	82,506,041	85,253,808
Transportation	(8,859,450)	(20,454,775)	(13,864,961)	(19,903,427)
Utilities	(409,592)	(20,076,584)	380,538	4,357,877
Public Safety & Justice	(7,635,923)	(9,091,157)	(8,640,675)	(9,010,416)
Parks	(574,086)	(5,475,930)	(1,647,197)	(3,458,209)
Open Space & Trails	232,119	331,256	758,621	304,280
Recreation	(312,081)	(3,143,897)	(2,657,949)	(2,187,778)
Cultural Services	(2,440,849)	(2,935,162)	(2,957,895)	(3,010,128)
Community Design	1,140,759	(944,840)	(1,291,169)	(1,184,786)
Economic Prosperity	(271,633)	(363,407)	(357,427)	(373,620)
Administration & Support Services	(6,884,329)	(18,023,895)	(16,313,068)	(9,959,214)
Total Surplus (Deficiency)	(26,015,065)	(80,178,391)	(46,591,182)	(44,425,421)

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 ESTIMATED	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 (2024 actual)	N/A	N/A
Community Survey Question: Rating of Overall Performance of Parks Division[1]	Target = 100	% Excellent or Good	N/A	89 (2024 actual)	N/A	N/A

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

Program 51: Parks

Description	2023 Actual	2024 Budget	2025 Budget	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Tax Revenue	1,479,181	1,520,630	1,520,719	1,560,127	89	0%	39,408	3%
License and Permits	104,194	71,240	76,720	78,900	5,480	8%	2,180	3%
Grant Revenue	293,243	311,160	259,410	267,090	(51,750)	-17%	7,680	3%
Fees	98,554	139,090	185,520	114,130	46,430	33%	(71,390)	-38%
Miscellaneous Revenue	79,418	52,115	134,574	117,404	82,459	158%	(17,170)	-13%
Total Program Revenue [1]	2,054,590	2,094,235	2,176,943	2,137,651	82,708	4%	(39,292)	-2%
Personnel	1,164,783	1,578,380	1,642,160	1,717,570	63,780	4%	75,410	5%
Supplies	121,376	154,080	161,480	164,230	7,400	5%	2,750	2%
Services	813,646	1,148,579	990,500	1,022,960	(158,079)	-14%	32,460	3%
Capital Outlay	528,871	4,689,126	1,030,000	2,691,100	(3,659,126)	-78%	1,661,100	161%
Total Program Expenditures	2,628,676	7,570,165	3,824,140	5,595,860	(3,746,025)	-49%	1,771,720	46%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(574,086)	(5,475,930)	(1,647,197)	(3,458,209)	3,828,733		(1,811,012)	
Expenditures per resident	130.78	376.63	190.26	278.40	(186.37)	-49%	88.15	46%
Full-time equivalents (FTE's)	23.85	23.51	22.46	22.46	(1.05)	-4%	-	0%

Notes:

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

Sub-Program 510: Parks & Recreation Administration

Description	2023 Actual	2024 Budget	2025 Budget	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Total Sub-Program Revenue	-	-	-	-	-		-	
Personnel	13,449	45,801	58,776	60,345	12,975	28%	1,569	3%
Supplies	1,850	2,930	3,180	3,180	250	9%	-	0%
Services	24,956	23,090	28,260	28,260	5,170	22%	-	0%
Capital Outlay	-	-	-	-	-		-	
Total Sub-Program Expenditures	40,255	71,821	90,216	91,785	18,395	26%	1,569	2%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(40,255)	(71,821)	(90,216)	(91,785)	(18,395)		(1,569)	
Expenditures per resident	2.00	3.57	4.49	4.57	0.92	26%	0.08	2%
Full-time equivalents (FTE's)	0.06	0.06	0.79	0.79	0.73	1217%	-	0%

Sub-Program 511: Parks

Description	2023 Actual	2024 Budget	2025 Budget	2026 Budget	2024/2025 Change	% Change	2025/2026 Change	% Change
Tax Revenue	1,479,181	1,520,630	1,520,719	1,560,127	89	0%	39,408	3%
License and Permits	4,222	3,720	3,720	3,720	-	0%	-	0%
Grant Revenue	293,243	311,160	259,410	267,090	(51,750)	-17%	7,680	3%
Fees	60,681	97,330	72,600	36,300	(24,730)	-25%	(36,300)	-50%
Miscellaneous Revenue	57,692	39,465	101,620	89,393	89,393	227%	(12,227)	-12%
Total Sub-Program Revenue	1,895,019	1,972,305	1,958,069	1,956,630	13,002	1%	(1,439)	0%
Personnel	1,075,504	1,458,701	1,469,362	1,536,486	10,661	1%	67,124	5%
Supplies	114,157	142,400	147,900	149,900	5,500	4%	2,000	1%
Services	685,960	993,339	821,990	850,490	(171,349)	-17%	28,500	3%
Capital Outlay	518,871	4,679,126	1,014,000	2,672,600	(3,665,126)	-78%	1,658,600	164%
Total Sub-Program Expenditures	2,394,492	7,273,566	3,453,252	5,209,476	(3,820,314)	-53%	1,756,224	51%
Surplus (Deficiency) of Revenue Over (Under) Expenditures	(499,473)	(5,301,261)	(1,495,183)	(3,252,846)	3,833,316		(1,757,663)	
Expenditures per resident	119.13	361.87	171.80	259.18	(190.07)	-53%	87.37	51%
Full-time equivalents (FTE's)	22.54	22.72	20.42	20.42	(2.30)	-10%	-	0%

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP?	New	Is this grant funded?	No

Project Name:	Upgrade Restroom Faciities	Submitted By:	Parks & Recreation	Version:	1/17/2024

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Capital Projects Fund	50%
Recreation	Athletic Field Maintenance	Recreation Center Fund	50%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch		50,000	52,000	52,000	55,000	58,000	267,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	50,000	52,000	52,000	55,000	58,000	267,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Contractor renovations to improve and provide restroom upgrades at Miners, Heritage, Cottonwood, Arboretum as determined by staff, data from work order, advisory boards, and leadership.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

General Maintenance Management Plan (GMMP) to support the on-

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Contracted renovations to improve customer experience, efficient features, and supporting potential vandalism. Prioritized through advisory board input, park long range plan, staff, work order data, staff and permitted use.

Department Priority Ranking:

Request Number: (Fina[illegible]

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Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? **New**

Is this grant funded? **No**

Project Name: Infield Renovations- Miners, Heritage, Cleo

Submitted By: Parks & Recreation

Version: 1/17/2024

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Capital Projects Fund	50%
Recreation	Athletic Field Maintenance	Recreation Center Fund	50%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch		28,000	30,000	30,000	35,000	35,000	158,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	28,000	30,000	30,000	35,000	35,000	158,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Contractor renovations to improve and provide level infield surfaces at Miners, Heritage, Cleo Mudrock, and the Sports Complex

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

General Maintenance Management Plan (GMMP) to support ongoing

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Contracted laser grading, infield renovations to provide improved infield surfacing for baseball fields. Prioritized with Recreation staff and permitted use. 1-2 infield renovations per year as budget allows and each infield is assessed by staff and contractor to determine total depth of infield materials needed to properly renovate infield.

Department Priority Ranking: Medium

Request Number: (Fina[illegible] US[illegible])

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Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? **New**

Is this grant funded? **No**

Project Name: Convert Inline Rink to Pickelball

Submitted By: Parks & Recreation

Version:

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks & Recreation Administration	Capital Projects Fund	40%
Recreation	Parks & Recreation Administration	Rec Fund	60%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	200,000						200,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	200,000	-	-	-	-	-	200,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Convert the in-line hockey skating rink to 6 pickleball courts. Remove existing dasher boards and install new overlay surfacing, painted court lines, chain link fencing to divide and surround the courts. Permanent posts and nets for pickle ball. Include a ~16'x 24' shade shelter with picnic tables.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

N/A

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Convert underutilized in-line skating rink to 6 pickle ball courts. Remove hockey dasher boards and install overlay surfacing (1 coat - resurface, 2 coats acrylic color), paint pickle ball lines, install posts and nets, install black vinyl chain-link fence and gates (as determined by space). Install 16ft x 24 ft shelter with picnic tables. Relocate existing bleachers to open court space remaining as feasible.

Department Priority Ranking: High

Request Number: (Finance Use)

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? **New**   Is this grant funded? **No**

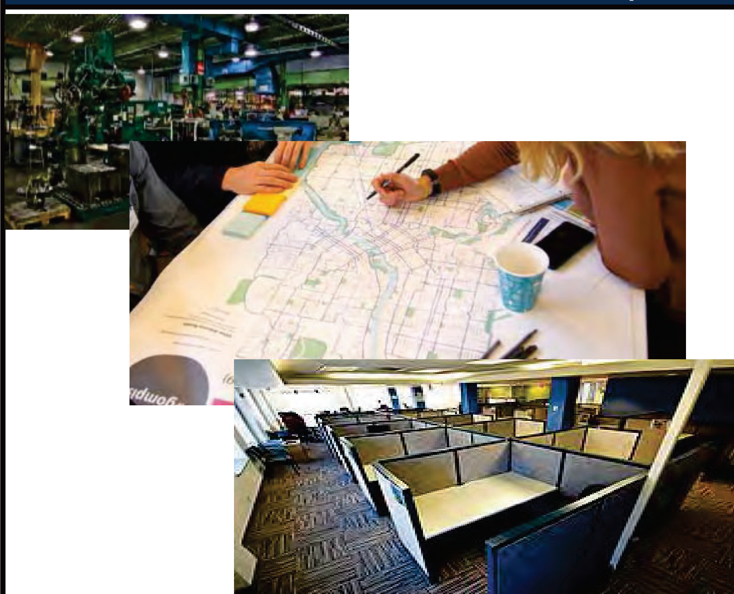
Project Name: City Services Office Workstations   Submitted By: Parks & Recreation   Version:

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks & Recreation Administration	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	65,000	35,000				-	100,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	65,000	35,000		-	-	-	100,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

Workstations, seating, computers, lockers, and storage are all neededd to support current and future Department staff. Options being discussed with facilities include interior renovations, temporary trailers and/or off-site leasing.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Parks , Open Space, Public Works Facilities and Operations are out of space in City Services. There are no open work stations available and 8 new FTE are being added. Temporary solutions include the potential to renovate the current plan room into office space, rent construction job trailers and/or lease off-site office space. The long-term solution is construction of City Services 2 to the west of the current building at a cost of approximately $8M. Solutions are being explored in partnership with Facilities staff given these solutions are needed for all divisions and departments utilizing the building.

Department Priority Ranking: High   Request Number: (Fina[illegible])

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? New | **Is this grant funded?** No

Project Name: Technology Improvements | **Submitted By:** Parks & Recreation | **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks & Recreation Administration	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	20,000	22,000	22,000	25,000	28,000	30,000	147,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	20,000	22,000	22,000	25,000	28,000	30,000	147,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Purchase various technology enhancements and services to support water conservation, decarbonization, sustainable practices, and operations.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

N/A

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Install technologies throughout parks- GPS tracking on equipment, CMMS software for equipment life cycling, soil moisture and weather stations for water conservation and sustainable landscaping management.

Department Priority Ranking: Medium | **Request Number:** (Final Use) 101

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

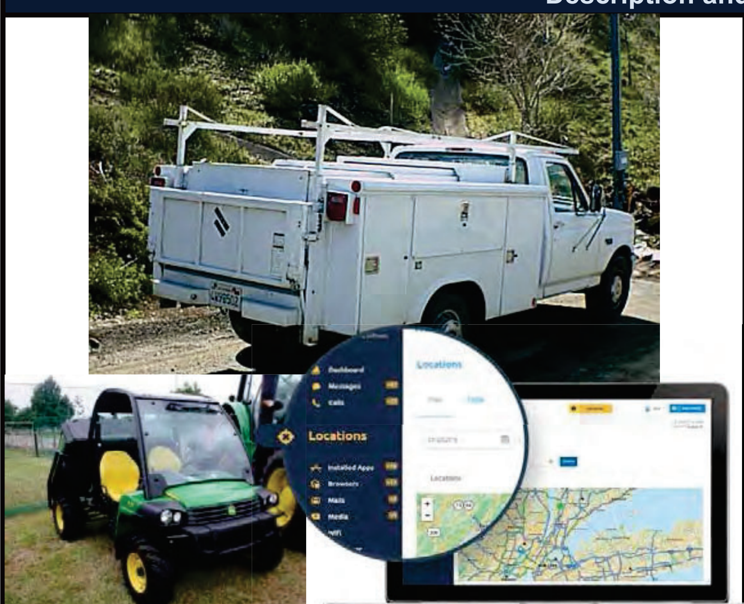
Is this a new or existing CIP?	Existing	Is this grant funded?	No
Project Name:	Park Division Equipment Tracking	Submitted By: Parks & Recreation	Version: 2/26/2024

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Horticulture (Temp)	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	28,000	30,000	32,500	35,000	38,000	163,500
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	28,000	30,000	32,500	35,000	38,000	163,500
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

Equipment and fleet truck tracking software and "pucks" for each assigned unit for the Parks Division. Using data to manage staff routing, efficiency, idle time of vehicle to reduce emissions and track locations in event of loss.

Project revenue or grants that will support the project and the impacts to the operating budget:

Techonlogy will support the decarbonization program and multiple sub-programs.

Reference to Plan being implemented (i.e., Master Plan):

N/A

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Install fleet tracking on trucks, trailers, and operational equipment. Data will help with efficient route management, tracking of use, idle time, vehicle maintenance and loss prevention.

Department Priority Ranking: Medium

Request Number: (Fina[illegible] U[illegible])

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? New | **Is this grant funded?** No

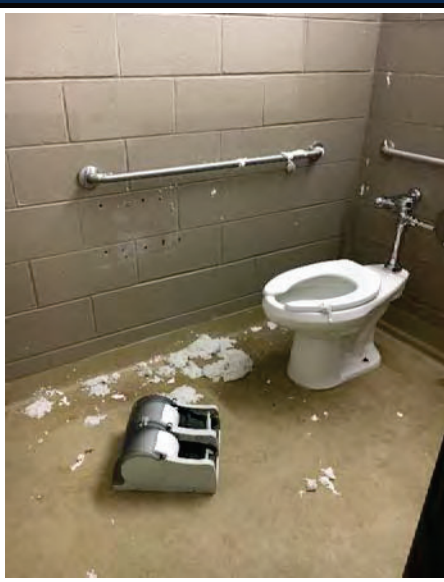
Project Name: Sports Complex Restrooms | **Submitted By:** Parks & Recreation | **Version:** 1/17/2024

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks & Recreation Administration	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch		200,000					200,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	200,000	-	-	-	-	200,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

Renovate or replace the Sports Complex Restroom building to provide updated sink and toilet features.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

N/A

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Address facility usages to support enhanced restroom facilities. Sports Complex is a priority based on tournament play and permited usage for 9 months of the year.

Department Priority Ranking: Low | **Request Number:** 103

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? New | **Is this grant funded?** No

Project Name: Concrete Replacement at Sports Complex | **Submitted By:** Parks & Recreation | **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks & Recreation Administration	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	150,000	-	-	-		-	150,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	150,000	-	-	-	-	-	150,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Concrete replacement and repairs throughout the Sports Complex to improve access, safety, and functionality of the space.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

N/A

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Various concrete replacements to improve the use, functionality, and access to the fields at Louisville Sports Complex.

Department Priority Ranking: Medium | **Request Number:** 105 (Finance Use)

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? New

Is this grant funded? No

Project Name: Playground Replacement Parts / Features

Submitted By: Parks & Recreation

Version: 2/27/2024

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	15,000	18,000	20,000	22,000	25,000	27,000	127,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	15,000	18,000	20,000	22,000	25,000	27,000	127,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Replacement of playgrounds pieces and components as identified by certified staff inspections, asset assessment list (current condition and age of the unit), PPLAB input, and observed usage.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Replace identified pieces from CSPI inspections or breakage of parts to provide safe playground and user experiences. Replacing smaller features support the extending life of each playground. Opportunity for this funding to become operational to support continued repair of the 16 playgrounds in our inventory.

Department Priority Ranking: Medium

Request Number: (Finance Use)

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? New

Is this grant funded? No

Project Name: Irrigation Upgrades

Submitted By: Parks & Recreation

Version:

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Streetscapes	Capital Projects Fund	50%
Recreation	Athletic Field Maintenance	Capital Projects Fund	50%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	100,000	108,000	111,000	115,000	118,000	121,000	673,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	100,000	108,000	111,000	115,000	118,000	121,000	673,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification


Description & Proposed Funding:

Equipment/Project Description:

Upgrade irrigation controllers to central control (112 controllers total in system) to provide improved water conservation by irrigation programing and management of our streetscapes, parks, and cemetery properties. Replace/ upgrade 20 -25 controllers per year as updated software is provided by vendor. Mainline, lateral, and pump upgrade/ renovations as needed.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

General Maintenance Management Program (GMMP) to maintain and

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Central Control units replace older units to have all irrigation parks property in water conserving program and operations. Central control allows not only water efficient programming but also saves staff time in labor by being able to remotely monitor and adjust programs at individual properties. In addition to controllers, other efficiencies and savings can be achieved through repairs and replacements to components such as mainline, lateral, backflow cages, and other needs as identified by staff.

Department Priority Ranking: High

Request Number: 107

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP?	Existing	Is this grant funded?	No
Project Name:	Median Renovations	Submitted By:	Parks & Recreation
Version:			

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks & Recreation Administration	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	700,000	700,000	700,000			2,100,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	700,000	700,000	700,000	-	-	2,100,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Continuous upgrading and renovations of median landscape to eliminate non-functional turf, diversify tree canopy and replace aging infrastructure. PPLAB continuous advisement on median renovations until inventory has been upgraded supporting more sustainable median landscaping. Future considerations would include corridors on McCaslin, South Boulder Road, Via Appia, Dillon and Cherry.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Renovating the medians around the City will provide safe, visually appealing, and inviting streets and sidewalks. By renovating medians the City will be improving safety, visual appearance and ecological sustainability of the community in addition to establishing identity elements to aid in vehicle and pedestrian cirulation. Upgrade select areas annually as identified by staff and prioritized advisement from PPLAB until complete.

Department Priority Ranking:	Medium	Request Number:	(Final Use)

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? Existing

Is this grant funded? No

Project Name: Park Furnishing Replacements

Submitted By: Parks & Recreation

Version: 1/18/2024

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	15,000	18,000	20,000	22,000	25,000	25,000	125,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	15,000	18,000	20,000	22,000	25,000	25,000	125,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Replace the outdated benches and table equipment as identified by residents or staff. Accounted for supplies and materials increasing.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

General Maintenance Management Plan (GMMP) to support the

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Replace broken, damaged, rusted, benches, and picnic tables as needed. Increased per year for supplies and materials increasing.

Department Priority Ranking: Medium

Request Number: (Finance Use)

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? **Existing** Is this grant funded? **No**

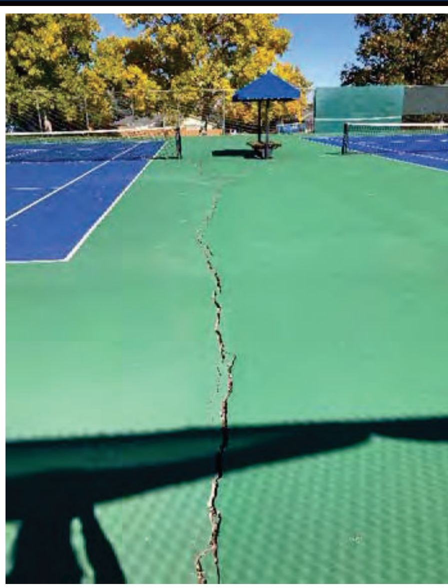
Project Name: Court Resurfacing Submitted By: Parks & Recreation Version: 01/16/20204

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch		95,000	100,000	110,000	120,000	130,000	555,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	95,000	100,000	110,000	120,000	130,000	555,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

Resurface hard surface courts as prioritized by advisory boards, recreation and parks staff, based on conditions and permitted use.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

General Maintenance Management Plan (GMMP) supporting

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Schedule alternating year resurfacing for Tennis courts- Recreation Center, Centennial, Pirates, and Mission Greens. Resurfacing the courts on a five year cycle, the lifespan of the base material is lengthened and costly repairs to the base can be avoided. Besides lengthening the lifespan of the base material, court lines will be repainted and cracks will be sealed. Lines need to be repainted and cracks need to be sealed to maintain a useable court.

110

Department Priority Ranking: Medium Request Number: (Finance Use)

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? **New** Is this grant funded? **No**

Project Name: Centennial Tennis Court Projects Submitted By: Parks & Recreation Version:

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Adult Activities	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	350,000	-	-	-	-	350,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	350,000	-	-	-	-	350,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

2026: Renovate eastern two tennis courts with 5" post tension concrete overlay, color surfacing, painted lines and new 10 ft. black vinyl chain link fence

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

PROST Long Range Plan to support the development of the property for

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

RAB and PPLAB Outdoor amenities sub group identified work plan from 2024. Repeat request from community members for additional courts and leagues which use the facility. Plan to renovate eastern two courts is to provide a long-term repair for significant cracking.

Department Priority Ranking: Medium Request Number: 111 (Finance Use)

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP?	New	Is this grant funded?	No

Project Name: Drainage improvements and Infield Replacement **Submitted By:** Parks & Recreation **Version:** 1/17/2024

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Capital Projects Fund	100%
		0	
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	150,000	-	-	-	-	150,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	150,000	-	-	-	-	150,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Drainage improvements at Enerito ballfields/ multi-use fields areas and remove grass infield on eastern field returning to infield soils.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

General Maintenance Management Plan (GMMP) to support the

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Improve drainage to manage storm water and flooding management. Return sod infield to infield material. Enhances programing and recreational permitting.

112

Department Priority Ranking: Low **Request Number:** (Finance Use)

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? New

Is this grant funded? No

Project Name: Miners Fence backstop extension

Submitted By: Parks & Recreation

Version:

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks		Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	150,000	-	-	-	-	150,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	150,000	-	-	-	-	150,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Expand backstop fencing at Miners Field to reduce foul balls from exiting into parking lots and Hwy 42.

Project revenue or grants that will support the project and the impacts to the operating budget:

Opportunity to partner with user groups for funding- Monarch little League. Could also consider this part of the Hwy 42 project. The need for additional fencing is in part due to the roadway widening and associated walkway installations.

Reference to Plan being implemented (i.e., Master Plan):

N/A

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Install expanded backstop fencing along first and third base paths to improve safety of foul balls exiting the field of paly inot parking lot and Hwy 42. Installation to be perfromed prior to underpass construction and Highway widening. Cars and pedestrians will be closer to the field of play and foul ball areas following the above projects.

Department Priority Ranking: Low

Request Number: (Finance Use)

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP?	Existing	Is this grant funded?	No
Project Name:	Park Fleet Vehicle Replacement	Submitted By:	Parks & Recreation
Version:	1/16/2024		

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	70,000	72,100	74,263	76,491	78,786	81,149	452,789
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	70,000	72,100	74,263	76,491	78,786	81,149	452,789
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Replacement program. Assess based on age, mileage, work orders, and downtime. Parks and Open Space replacement program 2025-4, 2026-4, 2027,-2, 2028- 3, 2029-2. Including existing parks and open space trailers.

Project revenue or grants that will support the project and the impacts to the operating budget:

N/A

Reference to Plan being implemented (i.e., Master Plan):

N/A

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

To ensure maintenance and operations needs can be met, vehicles need to be replaced on a planned basis. Superintendent and Fleet Manager assess needs yearly to ensure identified replacements are needed and still are the priority. Safe transportation for staff and equipment is key to providing and delivering the maintenance standards for the community. If Red Tail Ridge development occurs we will need additional trucks with plow blades and trailers.

Department Priority Ranking:	High	Request Number:	(Finance Use)

114

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? **New** — Is this grant funded? **No**

Project Name: Park Division Equipment New Requests — Submitted By: Parks & Recreation — Version: 1/16/2024

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Streetscapes	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	80,000	85,000	116,000	92,500	95,000	95,000	563,500
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	80,000	85,000	116,000	92,500	95,000	95,000	563,500
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

New Equipment with electrified units as market has equivalent units. Using increases parks standards and operations to determine the equipment items. Electrified units will be more costly until market has availability. If Red tail Ridge Development occurs additional equipment will be needed to suport maintenance of ROW, Parks, and snow operations. Forestry needs a new small stump grinder.

Project revenue or grants that will support the project and the impacts to the operating budget:

New equipment supporting the decarbonization program and multiple sub-programs.

Reference to Plan being implemented (i.e., Master Plan):

PROST Long Range Plan to provided enhancement of current Parks

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

New equipment requests supporting year round maintenance and operations for delivering services to our community. Top dresser, Sprayer, Dump Trailer. If Red Tail Ridge development occurs additional equipment will be needed to support maintenance and operations.

Department Priority Ranking: Medium — Request Number: (Finance Use)

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP?	New	Is this grant funded?	No

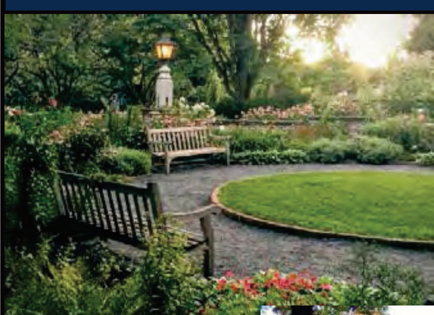
Project Name: Renovation of Arboretum
Submitted By: Parks & Recreation
Version:

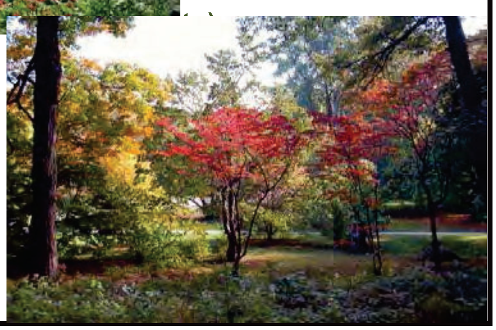
Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	50,000	52,500	55,000	-	-	157,500
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	50,000	52,500	55,000	-	-	157,500
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification





Description & Proposed Funding:

Equipment/Project Description:

Renovation of Louisville's Arboretum to include demonstration gardens, benches, meditative spaces, more trees, educational signage and supportive infrastructure.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

2024 PPLAB work plan to discuss and provide recommendations to staff on Arboretum renovations to improve the space for the community including demonstration planting gardens- low water, sustainable, pollinator, fire-resistant plantings. Improved meditative spaces, bench seating, exercise equipment updates, walking path improvements, kiosk and educational signage, and more trees. Repairs and replacements to infrastructure supporting the above as needed.

Department Priority Ranking:

Request Number: (Finance Use)

116

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? Existing

Is this grant funded? No

Project Name: Landscaping Improvements

Submitted By: Parks & Recreation

Version: 1/16/2024

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	15,000	18,000	20,000	23,000	25,000	28,000	129,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	15,000	18,000	20,000	23,000	25,000	28,000	129,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Replacement of plant materials for park landscaping, medians, community entryways.

Project revenue or grants that will support the project and the impacts to the operating budget:

N/A

Reference to Plan being implemented (i.e., Master Plan):

N/A

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

To ensure landscaping needs can be met and replaced on a planned basis. Improvements and equitable entryways that support pollinators and sustainable standards for the community.

Department Priority Ranking: Medium

Request Number: (Finance Use)

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? Existing | **Is this grant funded?**

Project Name: Surfacing Materials- Playground, Dog Park, Crushe | **Submitted By:** Parks & Recreation | **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	25,000	28,500	30,000	31,500	33,000	35,000	183,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	25,000	28,500	30,000	31,500	33,000	35,000	183,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Safety surfacing materials for playgrounds, athletic infields, dog parks, soft surface trails. These materials are continuously needed to ensure safe surfacing is provided for users.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

EWF- playground surfacing, Crusher Fines- soft surface trail materials, Infield material, and dog park surfacing continuous needs of materials to provide safe surfacing for users throughout parks system.

Department Priority Ranking: High | **Request Number:** 118 (Finance Use)

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? New

Is this grant funded? No

Project Name: Feasbility Study Cleo Mudrock Park- MU Fields

Submitted By: Parks & Recreation

Version:

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks & Recreation Administration	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-		150,000	-	-	-	150,000
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-		-		-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-		150,000	-	-	-	150,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Feasibility study to explore potential redevelopment of the athletic fields to support multi-use athletic spaces and improved amenities for the community.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

N/A

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Community needs have evolved significantly since construction of the existing facilities. A study is desired to explore potential ways to better meet current and future needs with multi-use recreation amenities.

Department Priority Ranking: Medium

Request Number: (Finance Use)

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? **New** | Is this grant funded? **No**

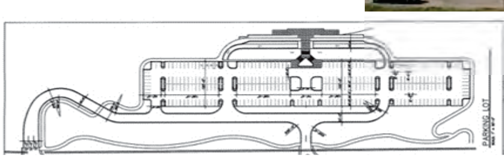
Project Name: Sports Complex Parking lot Surfacing | Submitted By: Parks & Recreation | Version: 1/17/2024

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Transportation	Transportation Infrastructure Maint	Capital Projects Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	350,000	-	-	350,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	-	-	350,000	-	-	350,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

Grading and surfacing material to level area and provide safe and convenient parking for the athletic fields and South Street/Downtown businesses.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Maintain parking which supports the Sports Complex, business across HWY 42, Downtown business, Coal Creek Trail, and other events supported by the city (leaf drop). Improvements would assist in ADA accessibility for patrons as well.

Department Priority Ranking: Low | Request Number: 120 (Finance Use)

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? **New** — Is this grant funded? **No**

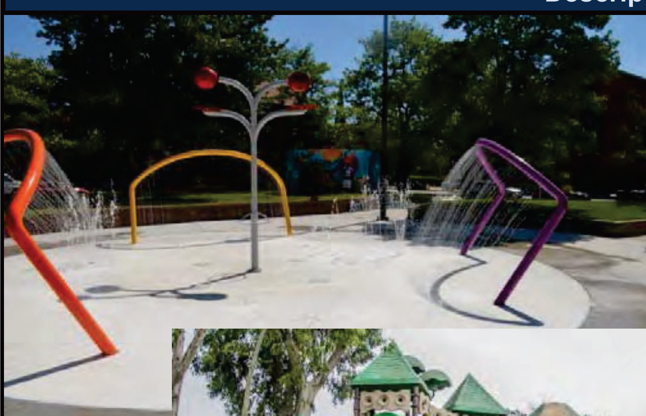
Project Name: Splash Pad and PlaygroundReplacement at Commu — Submitted By: Parks & Recreation — Version:

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Capital Projects Fund	100%
Recreation			
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch			650,000	-	-	-	650,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	-	650,000	-	-	-	650,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

Upgrade the Splash Pad and Playground at Community Park

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Upgrade splash pad and playground at Community Park. Request was previously submitted in 2019 and repairs/replacements are needed to equipment from original park construction.

Department Priority Ranking: Medium — Request Number: 121 (Final Use)

GENERAL FUND BY OBJECT

Object	Object Title	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
421200	Liquor License	14,413.00	17,414.75	13,000.00	18,286.00	19,200.00
422600	Dog License	7,219.00	6,495.00	7,000.00	5,600.00	5,250.00
434300	BC Sustainability Grant	29,856.00	41,285.00	50,000.00	25,000.00	25,000.00
Total 010 – Rev-Admin & Support Services		83,184.00	159,454.75	93,000.00	70,772.00	71,930.00
Division: 016 – Rev-Community Design						
421300	Contractors License	141,731.00	138,398.00	71,790.00	106,090.00	109,273.00
421500	Construction Permit	2,543,476.40	2,996,060.97	1,209,720.00	929,174.00	925,445.00
421501	Bldg Permit Business Assistanc	(12,137.70)	-	-	-	-
421520	Excavating Permit	51,100.07	66,730.93	72,000.00	46,279.00	47,667.00
421560	Minor Permit	475,899.19	343,177.10	163,210.00	218,545.00	225,102.00
421590	Elevator Inspection Permit	-	-	28,500.00	28,500.00	28,500.00
441310	Annexation Fees	4,532.00	4,781.00	-	-	-
441320	Development Fees	48,099.20	35,935.18	40,370.00	79,568.00	81,955.00
441390	Special Planning Fees	-	-	80,000.00	60,000.00	60,000.00
Total 016 – Rev-Community Design		3,252,700.16	3,585,083.18	1,665,590.00	1,468,156.00	1,477,942.00
Division: 021 – Rev-Public Safety & Justice						
431000	Federal Grants	-	-	-	63,900.00	-
433000	Grant Revenues	-	-	230,872.00	115,436.00	-
442110	Police Services Reimbursements	-	11.79	-	-	-
451100	Court Fines	52,805.16	86,648.93	60,000.00	100,000.00	100,000.00
Total 021 – Rev-Public Safety & Justice		52,805.16	86,660.72	290,872.00	279,336.00	100,000.00
Division: 031 – Rev-Transportation						
435100	Highway Users Tax	621,995.04	597,725.98	606,000.00	606,000.00	606,000.00
435400	County Road and Bridge Tax	76,018.80	67,054.44	57,350.00	57,350.00	57,350.00
Total 031 – Rev-Transportation		698,013.84	664,780.42	663,350.00	663,350.00	663,350.00
Division: 051 – Rev-Parks						
421400	Arborist License	840.00	1,085.00	720.00	720.00	720.00
422400	Boat Permit	3,690.00	3,137.00	3,000.00	3,000.00	3,000.00
Total 051 – Rev-Parks		4,530.00	4,222.00	3,720.00	3,720.00	3,720.00
Division: 055 – Rev-Cultural Services						
421700	Special Event Permit	8,384.00	4,868.00	7,000.00	7,500.00	7,500.00
432560	State Grant - Libraries	24,802.00	11,539.00	-	11,500.00	11,500.00
432570	State Grants - Museum	1,500.00	6,000.00	33,086.00	40,000.00	50,000.00
437100	Superior IGA - Library	397,687.27	350,464.93	352,830.00	380,000.00	350,000.00
441210	Fall Festival	2,060.80	2,550.00	16,150.00	2,500.00	2,500.00
441220	Fourth of July	6,000.00	-	6,170.00	6,200.00	6,200.00
441520	Art Center Rentals	6,170.00	8,945.00	15,910.00	8,000.00	10,000.00
441910	Cultural Council Ticket Sales	800.00	-	-	-	-
447610	Library Account Pymnt Machine	1,444.41	1,789.02	5,000.00	5,000.00	5,000.00
447620	Library Copies	1,514.00	1,860.20	-	2,000.00	2,000.00
447650	Library - Rentals	343.00	579.46	1,800.00	750.00	750.00
447660	Museum Memberships	-	14,392.41	-	14,500.00	14,500.00
452100	Library Fines	4,651.14	3,907.87	17,000.00	4,000.00	4,000.00
469160	Library Cash Over/Short	(20.45)	(18.98)	-	-	-
Total 055 – Rev-Cultural Services		455,336.17	406,876.91	454,946.00	481,950.00	463,950.00

GENERAL FUND BY OBJECT

Object	Object Title	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
580040	Computer Replacement	980.04	970.00	970.00	2,200.00	2,200.00
Total 610 – Museum Services		172,931.26	211,472.36	246,470.00	237,840.00	245,495.00
Division: 611 – Museum Bldg Maintenance						
511000	Regular Salaries	5,500.70	6,825.39	6,796.00	7,340.00	7,707.00
511200	Overtime Pay	60.36	59.88	50.00	50.00	50.00
512000	FICA Expense	417.88	518.50	507.00	550.00	577.00
512100	Retirement Contribution	337.87	450.89	446.00	479.00	504.00
512200	Workers Compensation	158.15	105.08	103.00	111.00	117.00
513000	Medical Insurance	613.46	972.13	965.00	938.00	1,030.00
513100	Dental Insurance	37.20	56.18	53.00	53.00	54.00
513200	Vision Insurance	9.12	14.99	15.00	11.00	11.00
513300	Life, AD&D & LTD Insurance	46.10	62.01	62.00	68.00	68.00
513400	Employee Assistance Plan	1.93	2.59	4.00	4.00	4.00
522110	Operating Supplies-Janitorial	-	-	270.00	270.00	270.00
522500	Non-Capital Furn/Equip/Tools	18.00	37.00	-	-	-
523100	Uniforms and Clothing	21.00	21.00	50.00	50.00	50.00
534000	Utility Services-Gas	2,232.06	2,590.74	3,000.00	3,000.00	3,000.00
534010	Utility Services-Electricity	1,326.85	1,403.29	1,950.00	1,950.00	1,950.00
534020	Utility Service-Trash Removal	-	-	800.00	800.00	800.00
534040	Utility Service-Haz Waste Disp	-	-	50.00	50.00	50.00
534050	Utility Services-Water	1,387.68	855.04	2,120.00	2,120.00	2,120.00
535000	Communication Svcs-Telephone	1,905.88	1,826.52	1,590.00	1,590.00	1,590.00
535010	Communication Svcs-Cell Phone	35.00	53.00	50.00	50.00	50.00
535040	Communication Svcs-T1 Line	48.25	59.96	110.00	110.00	110.00
540300	Prof Serv-Custodial	4,033.00	4,023.00	5,060.00	5,060.00	5,060.00
540900	Prof Serv-Other	-	-	110.00	110.00	110.00
547010	Prof Serv-Pest Control	990.00	900.00	1,500.00	1,500.00	1,500.00
550000	Parts/Repairs/Maint-Bldgs/Fac	2,724.87	1,312.40	1,590.00	3,000.00	3,000.00
550020	Parts/Repairs/Maint-Equip	-	-	110.00	110.00	110.00
550070	Parts/Repairs/Maint-HVAC	-	65.82	2,120.00	2,120.00	2,120.00
550130	Parts/Repairs/Maint-Security	1,315.68	1,413.36	1,060.00	1,060.00	1,060.00
550140	Parts/Repairs/Maint-Painting	-	44.66	500.00	2,500.00	500.00
550150	Parts/Repairs/Maint-Fire Syste	1,776.50	2,567.09	2,390.00	5,000.00	2,390.00
550160	Parts/Repairs/Maint-Electrical	-	-	270.00	3,500.00	270.00
550170	Parts/Repairs/Maint-Plumbing	90.00	202.80	270.00	270.00	270.00
550180	Parts/Repairs/Maint-Lighting	18.51	-	270.00	1,000.00	270.00
Total 611 – Museum Bldg Maintenance		25,106.05	26,443.32	34,241.00	44,824.00	36,772.00
Division: 710 – Parks & Recreation Admin						
511000	Regular Salaries	4,236.24	7,311.84	7,467.00	8,199.00	8,684.00
511100	Variable Salaries	2,790.00	4,090.50	33,946.00	45,240.00	46,145.00
511200	Overtime Pay	3.36	-	-	-	-
512000	FICA Expense	539.05	820.36	3,108.00	4,006.00	4,088.00
512100	Retirement Contribution	272.05	480.17	485.00	533.00	564.00
512200	Workers Compensation	36.02	52.63	67.00	86.00	91.00
513000	Medical Insurance	231.95	589.40	623.00	605.00	666.00
513100	Dental Insurance	16.64	43.92	44.00	44.00	44.00
513200	Vision Insurance	4.08	10.32	10.00	10.00	10.00
513300	Life, AD&D & LTD Insurance	28.18	47.82	49.00	51.00	51.00
513400	Employee Assistance Plan	1.12	1.68	2.00	2.00	2.00

GENERAL FUND BY OBJECT

Object	Object Title	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
520100	Office Supplies	287.48	705.03	1,300.00	1,300.00	1,300.00
521100	Computer Supplies-Software	187.95	324.88	500.00	500.00	500.00
522500	Non-Capital Furn/Equip/Tools	37.47	769.93	600.00	600.00	600.00
522900	Miscellaneous Supplies	322.72	50.00	530.00	530.00	530.00
523100	Uniforms and Clothing	276.75	-	-	250.00	250.00
532200	Printing	2,502.08	5,442.55	3,130.00	6,000.00	6,000.00
532220	Business and Auto Allowance	52.50	90.00	500.00	500.00	500.00
532230	Dues/Subscriptions/Books	1,618.79	8.28	1,000.00	1,000.00	1,000.00
534050	Utility Services-Water	13.37	-	-	-	-
535010	Communication Svcs-Cell Phone	8,426.67	8,333.98	8,000.00	8,000.00	8,000.00
535030	Comm Svcs-Internet/Cable	2,282.20	3,195.45	3,000.00	3,000.00	3,000.00
538101	Travel, Training, & Meetings	1,141.00	6,425.98	5,000.00	6,000.00	6,000.00
550090	Parts/Repairs/Maint-Copiers	283.05	-	1,000.00	500.00	500.00
580040	Computer Replacement	1,460.04	1,460.00	1,460.00	3,260.00	3,260.00
Total 710 – Parks & Recreation Admin		27,050.76	40,254.72	71,821.00	90,216.00	91,785.00
Division: 730 – Cultural Arts						
511000	Regular Salaries	35,222.28	40,563.02	39,894.00	39,545.00	41,954.00
512000	FICA Expense	2,675.12	3,093.90	2,999.00	2,974.00	3,154.00
512100	Retirement Contribution	2,132.10	2,636.57	2,593.00	2,570.00	2,727.00
512200	Workers Compensation	394.71	315.83	309.00	330.00	350.00
513000	Medical Insurance	3,510.08	3,743.11	3,756.00	3,647.00	4,012.00
513100	Dental Insurance	201.84	201.84	202.00	202.00	206.00
513200	Vision Insurance	63.60	63.59	63.00	63.00	65.00
513300	Life, AD&D & LTD Insurance	314.48	326.34	369.00	382.00	382.00
513400	Employee Assistance Plan	13.56	12.43	14.00	19.00	19.00
520100	Office Supplies	91.98	764.53	200.00	200.00	200.00
522500	Non-Capital Furn/Equip/Tools	-	-	500.00	500.00	500.00
522900	Miscellaneous Supplies	2,637.23	760.58	4,000.00	4,000.00	4,000.00
530815	Arts Programming Grants	7,400.00	5,690.00	10,000.00	10,000.00	10,000.00
530820	Public Art	40.00	13,050.69	41,000.00	25,000.00	25,000.00
532000	Advertising/Marketing	1,007.56	775.65	3,500.00	3,500.00	3,500.00
532200	Printing	135.10	-	1,000.00	1,000.00	1,000.00
532230	Dues/Subscriptions/Books	76.15	63.19	500.00	2,000.00	2,000.00
535010	Communication Svcs-Cell Phone	300.00	250.00	-	-	-
535030	Comm Svcs-Internet/Cable	1,341.40	1,231.45	1,400.00	1,400.00	1,400.00
538101	Travel, Training, & Meetings	450.00	-	1,000.00	1,000.00	1,000.00
538330	Louisville Cultural Council	13,344.23	26,877.89	15,000.00	15,000.00	17,000.00
538999	Other Services and Charges	1,090.90	2,536.25	1,750.00	-	-
540900	Prof Serv-Other	-	-	3,220.00	3,220.00	3,220.00
Total 730 – Cultural Arts		72,442.32	102,956.86	133,269.00	116,552.00	121,689.00
Division: 735 – Arts Center Building Maint						
511000	Regular Salaries	6,565.37	7,964.98	7,930.00	8,619.00	9,064.00
511200	Overtime Pay	60.36	59.88	50.00	50.00	50.00
512000	FICA Expense	495.33	601.20	589.00	642.00	674.00
512100	Retirement Contribution	402.38	525.25	519.00	562.00	592.00
512200	Workers Compensation	178.82	120.20	118.00	131.00	137.00
513000	Medical Insurance	798.45	1,163.03	1,164.00	1,132.00	1,244.00
513100	Dental Insurance	50.64	69.62	66.00	66.00	68.00
513200	Vision Insurance	11.28	17.15	17.00	13.00	13.00

Parks Fund Budget Summary*

Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
Tax Revenue	1,385,944	1,479,181	1,520,630	1,520,719	1,560,127
Grant Revenue	-	293,243	2,500	3,290	3,290
Miscellaneous Revenue	78,364	244,198	37,025	74,396	66,252
Total Revenue	1,464,308	2,016,622	1,560,155	1,598,405	1,629,669
Personnel	1,170,269	1,297,808	1,725,666	1,737,476	1,820,109
Supplies	163,365	118,263	154,805	160,305	162,305
Services	1,066,059	888,224	1,196,189	885,203	919,721
Capital Outlay	1,235,152	156,061	699,286	-	-
Total Expenditures	3,634,845	2,460,356	3,775,946	2,782,984	2,902,135
Transfer In	988,618	1,013,821	2,215,792	1,048,400	1,079,900
Net Transfers	988,618	1,013,821	2,215,792	1,048,400	1,079,900
Net Change in Fund Balance	(1,181,919)	570,087	1	(136,179)	(192,566)

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

Capital 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.

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.

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

Capital Projects Fund cont.

Request No.	Project Account	Project Description	2025 Planned	2026 Planned	2027 Planned	2028 Planned	2029 Planned	2030 Planned	6-Year Totals
90	Future Year Req	Operations Tablet Replacement (%)					3,750		3,750
91	Future Year Req	Traffic Signal Timing			15,000		15,000		30,000
92	Future Year Req	3216 F550 Plow Truck Replacement				95,000			95,000
93	Future Year Req	3260 Sweeper Replacement (%)					345,675		345,675
94	Future Year Req	3403 Meter Truck Replacement (%)					15,000		15,000
95	Future Year Req	3409 Replacement (%)						33,000	33,000
96	301313-660310	Downtown Vision CIP	1,000,000	2,400,000	2,400,000	3,200,000			9,000,000
97	301314-640135	Loader Box Plow	60,000						60,000
98	301433-640175	Replacement Snowplow / Dump truck (Unit 3208) (%)	212,500						212,500
99	301450-640176	Fleet Tire Changer and Balancer		20,346					20,346
100	Future Year Req	Fleet Floor Cleaner Replacement				14,599			14,599
101	301511-600028	Technology Improvements	20,000	22,000	22,000	25,000	28,000	30,000	147,000
102	301511-600029	Park Division Equipment Tracking		28,000	30,000	32,500	35,000	38,000	163,500
25	301511-620153	Upgrade Restroom Faciities (%)		25,000	26,000	26,000	27,500	29,000	133,500
103	301511-620157	Sports Complex Restrooms		200,000					200,000
104	301511-620158	Indoor Batting Cage	16,000						16,000
105	301511-630036	Concrete Replacement at Sports Complex	150,000						150,000
9	301511-630048	Park and Playground Improvements (%)		187,500	200,000	200,000	212,500	212,500	1,012,500
106	301511-630049	Playground Replacement Parts / Features	15,000	18,000	20,000	22,000	25,000	27,000	127,000
107	301511-630101	Irrigation Upgrades	100,000	108,000	111,000	115,000	118,000	121,000	673,000
108	301511-630143	Median Renovations		700,000	700,000	700,000			2,100,000
109	301511-630157	Park Furnishing Replacements	15,000	18,000	20,000	22,000	25,000	25,000	125,000
110	301511-630176	Court Resurfacing		95,000	100,000	110,000	120,000	130,000	555,000
26	301511-630179	Infield Renovations- Miners, Heritage, Cleo (%)		14,000	15,000	15,000	17,500	17,500	79,000
111	301511-630180	Centennial Tennis Court Projects		350,000					350,000
112	301511-630182	Drainage improvements and Infield Replacement		150,000					150,000
113	301511-630183	Miners Fence backstop extension		150,000					150,000
114	301511-640000	Vehicle (Parks)	70,000	72,100	74,263	76,491	78,786	81,149	452,789
12	301511-640001	Park Division Equipment Replacements (%)	128,000	148,000	180,000	196,000	200,000	204,000	1,056,000
115	301511-640001	Park Division Equipment New Requests	80,000	85,000	116,000	92,500	95,000	95,000	563,500
116	301511-660099	Renovation of Arboretum		50,000	52,500	55,000			157,500
117	301511-660292	Landscaping Improvements	15,000	18,000	20,000	23,000	25,000	28,000	129,000
118	301511-660301	Surfacing Materials- Playground, Dog Park, Crusher	25,000	28,500	30,000	31,500	33,000	35,000	183,000
27	301511-660307	Convert Inline Rink to Pickelball (%)	80,000						80,000
119	Future Year Req	Feasbility Study Cleo Mudrock Park- MU Fields			150,000				150,000
120	Future Year Req	Sports Complex Parking lot Surfacing				350,000			350,000
121	Future Year Req	Splash Pad and Playground Replacement at Commu			650,000				650,000
122	301551-620159	Library Lighting Controls		176,525					176,525
123	301551-640174	AMH Replacement	200,000						200,000
124	Future Year Req	Library Millwork Refresh			57,500				57,500
125	Future Year Req	Library Snow Melt System 20yr Maintenance				23,000			23,000
126	301552-620160	Museum Fire Panel	28,750						28,750
127	Future Year Req	Museum Improvements			28,750				28,750
128	Future Year Req	Museum Building Improvements			113,850				113,850
		Total Capital Projects Fund	**20,279,926**	**21,040,444**	**12,246,892**	**14,399,108**	**9,632,198**	**9,576,402**	**87,174,969**

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? New **Is this grant funded?**

Project Name: Open Space Planning Documents **Submitted By:** Parks & Recreation **Version:**

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Open Space & Trails	Maintenance & Management	Open Space Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	150,000	255,000	-	-	-	405,000
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	150,000	255,000	-	-	-	405,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

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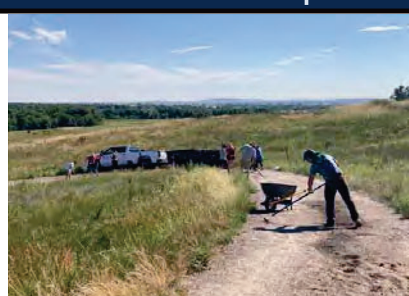


p or Photo)

Description & Proposed Funding:

Equipment/Project Description:

2026 - Open Space Master Plan comprehensive master plan for COL Open Space portfolio. 2027 - Wildlife Plan Covering best practices for managing wildlife conservation, prairie dog management, and habitat enhancement. 2028 - in-house Prairie Res. & Weed Management Plan: Review and updates to in-house planning documents with consultants. 2029 - Riparian Restoration Plan**- stream analysis of Coal Creek, outlining restoration areas and scope of work. *Pricing subject to change with finalization of scope. OSAB medium priority.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Project planning meets the objectives of the "Maintenance & Management" sub-program as the project is consistent with good stewardship, promoting best management practices, and enhancing the health and resilience of the COL Open Space portfolio. These plans would continue planning efforts of the Comprehensive Plan and PROST Long Range plan by addressing Open Space topics and needs in more specificity than is possible at higher-level planning efforts. Division specific plans will help staff in effective decision making related to the on-going management of City resources.

Department Priority Ranking: Highest **Request Number:** (Finance Use) 1

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? New

Is this grant funded? No

Project Name: Open Space Parking Lot Maintenance

Submitted By: Parks & Recreation

Version:

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Open Space & Trails	Maintenance & Management	Open Space Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	5,000	5,000	-	-	-	-	10,000
Construction	65,000	60,000		40,000		40,000	205,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	70,000	65,000	-	40,000	-	40,000	215,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

The 2025 funds are to repair and resurface the parking lot and structures in the Daughenbaugh parking lot. The funds for 2026 are to maintain the Aquarius parking by using crusher fines mixed with tackifier/stabilizer to increase the longevity of the lot surface and to design and build two drainage culvert/speed bump in the parking lot. 2028 and 2030 funds are to maintain and repair parking lots. OSAB low priority.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The goals are to refurbish the existing parking lots to a state of quality and convenience for people who use and frequent them. The projects meet the objectives of the "Maintenance & Management" Sub Program in that it is consistent with good stewardship and enhance passive recreation experiences.

Department Priority Ranking: Medium

Request Number: (Finance Use)

2

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP?	Existing	Is this grant funded?	
Project Name:	Open Space Signs	Submitted By:	Parks & Recreation
		Version:	

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Open Space & Trails	Education & Outreach	Open Space Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	4,000	-	-	-	-	-	4,000
Other Prof Services	-	-	40,000		-	-	40,000
Construction	6,000	-	-	-	-	-	6,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	10,000	-	40,000	-	-	-	50,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

2025: Three interpretive education signs. 2027: Multiple property sign replacement as the existing property signs are weathered and faded due to the elements. OSAB low priority.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The projects meet the objectives of the "Maintenance & Management" Sub Program in that it is consistent with good stewardship and enhance passive recreation experiences.

Department Priority Ranking:	Medium	Request Number:	(Finance Use)

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? Existing

Is this grant funded? No

Project Name: Open Space Equipment

Submitted By: Parks & Recreation

Version:

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Open Space & Trails	Trail Maintenance	Open Space Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	20,000	120,000	-	50,000	-	-	190,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	20,000	120,000	-	50,000	-	-	190,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

2025 Equipment for restoration & trails maintenance: Drill seeder attachment for ventrac for grassland restoration; plate compactor for compacting trails; tommy gate for moving equipment into truck bed; trailer to transport equipment. 2025 request pending 2024 Budget Amendment review by City Council. OSAB high priority. 2026: Tracked skid steer for the Open Space division. The purchase will include approximately 5 attachments identified as a box grader, bucket, grapple bucket miller and auger. 2028: Ventrac purchase for increased maintenance. OSAB medium priority.

Project revenue or grants that will support the project and the impacts to the operating budget:

This project is listed in the May 2024 Budget Amendment for City Council review.

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Meets the objectives of the "Maintenance & Management" Sub Program in that the equipment will aid staff in general system maintenance and natural resource work that is consistent with good land stewardship and enhances passive recreation experiences. Equipment will increase efficiency and effectiveness of staff and alleviate need to hire outside contractors to perform tasks solely because equipment is not available to perform certain tasks.

Department Priority Ranking: High

Request Number: (Finance Use)

6

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP?	Existing	Is this grant funded?	Yes
Project Name:	Soft Surface Trail Maintenance & Design	Submitted By: Parks & Recreation	Version:

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Open Space & Trails	Trail Maintenance	Open Space Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	100,000	-	50,000	-	50,000	200,000
Other Prof Services	-	-	-	-	-	-	-
Construction	-	200,000	150,000	100,000	150,000	100,000	700,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	300,000	150,000	150,000	150,000	150,000	900,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Routine trail maintenance and design for aging soft surface trail systems. Trails will be more compact decreasing seasonal erosion issues, enhancing safety, and creating an enjoyable experience for trail users. Projects as follows: 2025 Aquarius; 2026 Coal Creek Trail Empire to Roosevelt Ave Dutch Creek; 2027 Dutch Creek to Augusta Lane; 2028 Warembourg/Daughenbaugh; 2029 Dillon Underpass to US-36 underpass; 2030 Davidson Mesa. OSAB medium priority.

Project revenue or grants that will support the project and the impacts to the operating budget:

There is a possibility for grant funding, but none are identified at this time.

Reference to Plan being implemented (i.e., Master Plan):

Narrative ...

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

This project aligns with the objectives of the "New Trails & Trail Maintenance" Sub Program by maintaining all trails to a satisfactory level to encourage recreation and to enable safe walking, running, and biking experiences in Louisville. This project also aligns with the "Maintenance and Management" Sub Program by providing appropriate passive recreation opportunities.

Department Priority Ranking: Medium | Request Number: (Finance Use)

7

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? Existing

Is this grant funded? No

Project Name: Warembourg Property and Fishing Pond Plan

Submitted By: Parks & Recreation

Version:

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Open Space & Trails	Maintenance & Management	Open Space Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services		-	44,000	-	-	-	44,000
Construction	-		-	325,000	-	-	325,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	-	44,000	325,000	-	-	369,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Development of a Property Plan to determine necessary improvements at the Warembourg fishing pond for water retention, aquatic habitat, fishing/nature experiences, and other passive recreational opportunities. Construction costs include mapping sediment to determine depth and dredging to remove excess sediment if proposed in the plan. OSAB high priority.

Project revenue or grants that will support the project and the impacts to the operating budget:

GOCO and other grants may be available to leverage funding. GOCO has two grant options under which this could fall. Planning and Capacity (Applications due: March 6, 2024
Grants awarded: June 2024) and Generation Wild (Applications due June 6, 2024 Grants awarded: October 11, 2024)--Possible application during 2025 windows?

Reference to Plan being implemented (i.e., Master Plan):

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Construction of improvements meets the objectives of the "Maintenance & Management" sub program as the project is consistent with good stewardhip, promotes wildlife habitat, and enhances passive recreation experiences such as fishing. Meets the objectives of the "Education & Outreach" sub program.

Department Priority Ranking: High

Request Number: (Finance Use)

8

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP?	New	Is this grant funded?	No
Project Name:	Park and Playground Improvements	Submitted By: Parks & Recreation	Version: 2/27/2024

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Parks	Capital Projects Fund	50%
		Conservation Trust - Lottery Fund	50%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	375,000	400,000	400,000	425,000	425,000	2,025,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	375,000	400,000	400,000	425,000	425,000	2,025,000
Grants or Other Off-Setting Revenue		250,000	-	250,000	250,000	200,000	950,000
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Replacement of playground equipment and amenities to support continuous park improvements and playground renovations. Needs to be prioritized based on asset assessment list (current condition and age of the unit), PPLAB and staff input and known levels of usage.

Project revenue or grants that will support the project and the impacts to the operating budget:

Staff to research GoCo and other grants to support the improvements. Partial funding from Conservation Trust Fund (lottery) in certain years to offest capital funding requested.

Reference to Plan being implemented (i.e., Master Plan):

PROST Long Range Plan and General Maintenance Management Plan

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Replace identified park amenities to provide enhanced spaces, updated playgrounds, and user experiences. Replacing and adding features(PPLAB suggested meditative spaces) to support the community's request for park improvements and updated playgrounds. Opportunity for grant funding as determined by improvement(s) and location. Goal to replace 1-2 playgrounds per year to develop an equipment replacement cycle not to exceed 15 years in length.

Department Priority Ranking: High | Request Number: 9 (Finance Use)

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? Existing **Is this grant funded?** No

Project Name: Park Signs **Submitted By:** Parks & Recreation **Version:** 1/17/2024

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Streetscapes	Conservation Trust - Lottery Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	18,000	18,000	-	18,000	-	54,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	18,000	18,000	18,000	18,000	18,000	54,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

2 signs every other year to continue to replace outdated park property signs as determined by parks leadership and PPLAB.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

N/A

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Replace 1-2 Park signs every other year. Highest needs to be identified at time of replacement by park leadership, PPLAB, and residents to replace and upgrade signs throughout the system

Department Priority Ranking: Low **Request Number:** (Finance Use) 10

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP?	New	Is this grant funded?	No
Project Name:	Trail Wayfinding Signage Implementation	Submitted By: Parks & Recreation	Version:

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Open Space & Trails	Trail Maintenance	Conservation Trust - Lottery Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	300,000	-	-	-	-	150,000	450,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	300,000	-	-	-	-	150,000	450,000
Grants or Other Off-Setting Revenue	300,000	-	-	-	-	50,000	350,000
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Continued implementation of Wayfinding and signage improvements across the City's trail network. The city has 7 primary trail corridors identified for wayfinding signage and desires to execute designed improvements as soon as possible. 2030 Funding to begin maintenance, as needed. OSAB high priority.

Project revenue or grants that will support the project and the impacts to the operating budget:

Supported by $350,000 funds from Conservation Trust Fund (Lottery).

Reference to Plan being implemented (i.e., Master Plan):

PROST Long Range Plan

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Implementation of wayfinding signage throughout the City's trail system supports objectives of the "Maintenance & Management" sub-program as the effort is consistent with good stewardship, promoting best management practices, and enhancing the trail user experience which promotes recreation. Wayfinding signage is a consistent request from community members, advisory board and advocate groups.

Department Priority Ranking:	Medium	Request Number:	(Finance Use) 11

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP?	Existing	Is this grant funded?	No

Project Name: Park Division Equipment Replacements

Submitted By: Parks & Recreation

Version: 1/16/2024

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Horticulture (Temp)	Capital Projects Fund	80%
Parks	Cemetery	Cemetery Fund	10%
Recreation	Athletic Field Maintenance	Recreation Center Fund	10%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	160,000	185,000	225,000	245,000	250,000	255,000	1,320,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	160,000	185,000	225,000	245,000	250,000	255,000	1,320,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Equipment replacement for the Parks Division with electrified units as market has equivalent units. Using work orders, mileage/ hours, and use within the maintenance and operations, and 5 year (rolling) replacement program to identify replacements. Electrified units will be more costly until market has availability. Replacements to include plow blades for snow removal on walks and trails.

Project revenue or grants that will support the project and the impacts to the operating budget:

Equipment supporting the decarbonization program and multiple sub-programs.

Reference to Plan being implemented (i.e., Master Plan):

N/A

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Replacing equipment in support of year round maintenance and operations for delivering services to our community.

12

Department Priority Ranking: High

Request Number: (Finance Use)

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? New

Is this grant funded? No

Project Name: Cemetery Long Range Plan

Submitted By: Parks & Recreation

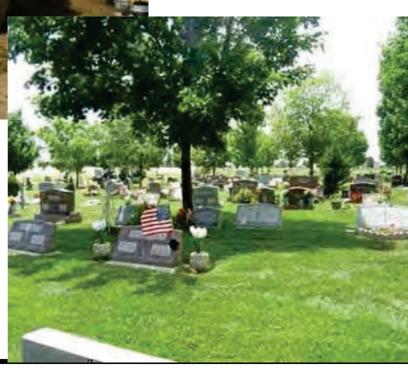
Version:

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Parks	Cemetery	Cemetery Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	100,000	-	-	-	100,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	-	100,000	-	-	-	100,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification



Description & Proposed Funding:

Equipment/Project Description:

Implementation of the Cemetery Long Range plan, updating the current plan from 2008. To evaluate general upkeep of the property, the capacity of the land, and historic structures within.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

N/A

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

Current Cemetery Long Range plan states we will be at land capacity in under 15 years. Review costs assoicated with Cemetery services.

Department Priority Ranking: Low

Request Number: (Finance Use) 13

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? New

Check box if grant funded: ☐ Check

Project Name: Austin Niehoff Improvements

Submitted By: Public Works

Version: 3/26/2024

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Admin & Support Services	Historic Preservation	Historic Preservation Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	15,000	-	-	-	-	-	15,000
Other Prof Services	-	-	-	-	-	-	-
Construction	-	223,000	-	-	-	-	223,000
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	-	-	-	-	-	-
Contingency	-	33,450	-	-	-	-	33,450
Total Costs (Gross)	15,000	256,450	-	-	-	-	271,450
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

Structural and exterior improvements to the White House (Austin Neihoff building) to include recommended items from 2014 HSA Report. This includes, but not limited to, reinforcing floor loads, removing soil in contact with wood bearing walls, inspecting framing for damage, installing a wireless fire alarm, repair or replace damaged shingle siding materials, installation of Low-E windows and resealing of openings..

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The White House (Austin Neihoff building) had a Historical Structural Assesment in 2014. Some items were completed from the report, and this request is to complete recommended tasks from the Historical Structural Assesment Report to further preserve the structure this historic building and restore its exterior.

Department Priority Ranking: High

Request Number: (Finance Use) 14

Six-Year (2025-2030) Capital Improvement Plan
Request Form for Capital Equipment or Capital Project

Identification and Funding Source

Is this a new or existing CIP? New

Is this grant funded? No

Project Name: Mini Van Replacement

Submitted By: Parks & Recreation

Version:

Program(s):	Sub-Program(s):	Funding Source(s):	Percent
Recreation	Senior Activities & Services	Recreation Center Fund	100%
			100%

Estimated Cash Flow Schedule

Equipment or Project Costs	Year 1 2025	Year 2 2026	Year 3 2027	Year 4 2028	Year 5 2029	Year 6 2030	Six-Year Total
Land Acquisition	-	-	-	-	-	-	-
Design & Engineering	-	-	-	-	-	-	-
Other Prof Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Other Equip/Project Costs	-	-	-	-	-	-	-
Capital Equipment Purch	-	75,000	-	-	-	-	75,000
Contingency	-	-	-	-	-	-	-
Total Costs (Gross)	-	75,000	-	-	-	-	75,000
Grants or Other Off-Setting Revenue	-	-	-	-	-	-	-
Impact to Annual Maint/Operating Costs	-	-	-	-	-	-	-

Description and Justification

Description & Proposed Funding:

Equipment/Project Description:

The existing gasoline powered minivan would be replaced with a new hybrid powered minivan.

Project revenue or grants that will support the project and the impacts to the operating budget:

Reference to Plan being implemented (i.e., Master Plan):

Justification and Alignment with Program/Sub-Program Goals & Key Performance Indicators:

The division currently has a 2013 gas minivan and uses it for programs and travel to meetings, conferences and miscellaneous needs around the city. The van is offered to and used by mulitple city departments. The new van will be a hybrid and have increased safety features such as hands free technology and a back up camera.

Department Priority Ranking: Medium

Request Number: (Finance Use) 15

Appendix IV

Resolutions

RESOLUTION NO. 52
SERIES 2024

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 2025 AND ENDING ON THE LAST DAY OF DECEMBER 2025.

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 October 1, 2024, 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 15, 2024, 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 as summarized 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 2025 and ending on the last day of December 2025.

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 4th day of November 2024

____
Christopher M. Leh, Mayor

ATTEST:

____
Genny Kline, Interim City Clerk

CITY OF LOUISVILLE
SEAL
COLORADO

Exhibit A
City of Louisville, Colorado
Summary of Budgeted Revenue, Expenditures, and Projected Changes to Fund Balances
All Funds
2025 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	27,093,241	13,560,211	19,208,442	1,413,484	21,466,874	174,090	82,916,341
Expenditures & Other Uses:							
Total Expenditures & Other Uses *[1]*	29,252,703	13,562,972	21,257,113	1,742,600	24,381,048	316,000	90,512,435

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

RESOLUTION NO. 53
SERIES 2024

ANNUAL APPROPRIATION RESOLUTION FOR THE CITY OF LOUISVILLE, COLORADO FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025

WHEREAS, the City Council has adopted the annual budget for the 2025 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 2025 budget, to be received into the funds listed below, which together with estimated reserves at January 1, 2025, make a total of estimated revenue and reserves, there is hereby appropriated to each such fund for the fiscal year beginning January 1, 2025, the amount listed in the following table:

City of Louisville, Colorado
Schedule of Appropriations by Fund
2025 Budget

Fund Description	2025 Appropriations
General	$ 29,252,703
Conservation Trust - Lottery	300,100
Cemetery Perpetual Care	17,600
Cemetery	280,372
PEG Fees	20,050
Parking Improvement	50
Historic Preservation	966,343
Recreation	6,959,517
Open Space	2,235,956
Parks	2,782,984
Capital Projects	20,917,113
Impact Fee	340,000
Recreation Center Debt Service	1,742,600
Water Utility	10,999,005
Wastewater Utility	6,186,791
Stormwater Utility	1,412,396
Solid Waste & Recycling Utility	1,927,823
Golf Course	3,855,033
Technology Management	146,300
Fleet Management	169,700
Total Appropriations	$ 90,512,435

PASSED AND ADOPTED this 4th day of November 2024

____
Christopher M. Leh, Mayor

ATTEST:

____
Genny Kline, Interim City Clerk

CITY OF LOUISVILLE
SEAL
COLORADO

RESOLUTION NO. 54
SERIES 2024

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE CITY OF LOUISVILLE, COLORADO FOR THE 2025 BUDGET YEAR

WHEREAS, the City Council of the City of Louisville has adopted the annual budget for the 2025 budget year in accordance with the Local Government Budget Law, on November 4, 2024; 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 2024 preliminary net valuation for assessment for the City of Louisville as certified by the County Assessor is $994,841,440; 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 2025 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 2024.

SECTION 2. That for the purpose of meeting payments for bonded indebtedness of the City of Louisville during the 2025 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 2024.

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 4th day of November 2024

____
Christoper M. Leh, Mayor

ATTEST:

____
Genny Kline, Interim City Clerk

CITY OF LOUISVILLE
SEAL
COLORADO

Appendix V

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.

Glossary

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.

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.

Glossary

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.

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.

Glossary

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.

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.

Glossary

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.

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.

Glossary

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.

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 statue 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.

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.

Glossary

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.

Org	Object	Description	2025 Revised Budget	2025 Actual Expenditures	2025 Encumbrances / Requisitions	2025 Available	2025 Percent
101435		**STREETSCAPES**					
101435	520100	Office Supplies	250.00	580.16	0.00	-330.16	232.06
101435	521100	Computer Supplies-Software	2,000.00	0.00	0.00	2,000.00	0.00
101435	521150	CTC Land Dues	0.00	0.00	0.00	0.00	0.00
101435	522010	Operating Supplies-Chemicals	3,500.00	1,717.85	0.00	1,782.15	49.08
101435	522100	Operating Supplies-Signs	0.00	134.75	0.00	-134.75	0.00
101435	522110	Operating Supplies-Janitorial	0.00	0.00	0.00	0.00	0.00
101435	522120	Operating Supplies-Safety	600.00	19.98	0.00	580.02	3.33
101435	522170	Operating Supplies - Tree Repl	7,000.00	1,530.28	0.00	5,469.72	21.86
101435	522200	Operating Supplies-Plant Mat.	9,000.00	11,366.39	0.00	-2,366.39	126.29
101435	522500	Non-Capital Furn/Equip/Tools	3,500.00	2,761.99	0.00	738.01	78.91
101435	522900	Miscellaneous Supplies	2,000.00	1,972.80	560.00	-532.80	126.64
101435	523100	Uniforms and Clothing	3,500.00	2,234.91	162.97	1,102.12	68.51
101435	525100	Auto Expense-Parts & Repairs	0.00	0.00	0.00	0.00	0.00
101435	525200	Auto Expense-Tires	0.00	0.00	0.00	0.00	0.00
101435	525300	Gas & Oil	0.00	0.00	0.00	0.00	0.00
101435	532200	Printing	0.00	0.00	0.00	0.00	0.00
101435	532210	Travel	0.00	0.00	0.00	0.00	0.00
101435	532220	Business and Auto Allowance	250.00	100.00	0.00	150.00	40.00
101435	532230	Dues/Subscriptions/Books	0.00	0.00	0.00	0.00	0.00
101435	534000	Utility Services-Gas	0.00	0.00	0.00	0.00	0.00
101435	534010	Utility Services-Electricity	0.00	0.00	0.00	0.00	0.00
101435	534020	Utility Service-Trash Removal	0.00	0.00	0.00	0.00	0.00
101435	534040	Utility Service-Haz Waste Disp	0.00	0.00	0.00	0.00	0.00
101435	534050	Utility Services-Water	100,000.00	99,061.27	0.00	938.73	99.06
101435	535010	Communication Svcs-Cell Phone	1,200.00	1,064.25	0.00	135.75	88.69
101435	535030	Comm Svcs-Internet/Cable	0.00	0.00	0.00	0.00	0.00
101435	536000	Rentals-Equipment	0.00	0.00	0.00	0.00	0.00
101435	538100	Education Expense	0.00	0.00	0.00	0.00	0.00
101435	538101	Travel, Training, & Meetings	3,000.00	378.34	0.00	2,621.66	12.61
101435	538130	Louisville Recycling/Con Board	0.00	0.00	0.00	0.00	0.00
101435	538999	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
101435	540300	Prof Serv-Custodial	0.00	0.00	0.00	0.00	0.00
101435	540470	Prof Serv-Recording Fee	0.00	0.00	0.00	0.00	0.00
101435	540480	Prof Serv-Microfilming	0.00	0.00	0.00	0.00	0.00

OCT. PARKS BUDGET without Salaries

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Org	Object	Description	2025 Revised Budget	2025 Actual Expenditures	2025 Encumbrances / Requisitions	2025 Available	2025 Percent
101435	540900	Prof Serv-Other	3,000.00	1,325.00	0.00	1,675.00	44.17
101435	540910	Prof Serv-Consulting	0.00	0.00	0.00	0.00	0.00
101435	547000	Prof Serv-Mowing	50,500.00	31,514.90	0.00	18,985.10	62.41
101435	547010	Prof Serv-Pest Control	1,500.00	1,831.77	0.00	-331.77	122.12
101435	547020	Prof Serv-Weed Control	0.00	0.00	0.00	0.00	0.00
101435	547030	Prof Serv-Landscape Maint.	9,000.00	0.00	0.00	9,000.00	0.00
101435	547031	Prof Serv Lndscp Bridge House	30,000.00	28,018.72	1,981.28	0.00	100.00
101435	547100	Prof Serv - Tree/Hort Maint	15,000.00	6,405.00	0.00	8,595.00	42.70
101435	547110	Prof Serv - Conc/Sidewalk/Trl	0.00	0.00	0.00	0.00	0.00
101435	550000	Parts/Repairs/Maint-Bldgs/Fac	0.00	0.00	0.00	0.00	0.00
101435	550020	Parts/Repairs/Maint-Equip	2,000.00	879.37	0.00	1,120.63	43.97
101435	550030	Parts/Repairs/Maint-Grounds	3,500.00	1,799.50	0.00	1,700.50	51.41
101435	550070	Parts/Repairs/Maint-HVAC	0.00	0.00	0.00	0.00	0.00
101435	550100	Parts/Repairs/Maint-Software	0.00	0.00	0.00	0.00	0.00
101435	550140	Parts/Repairs/Maint-Painting	0.00	0.00	0.00	0.00	0.00
101435	550150	Parts/Repairs/Maint-Fire Syste	0.00	0.00	0.00	0.00	0.00
101435	550160	Parts/Repairs/Maint-Electrical	0.00	0.00	0.00	0.00	0.00
101435	550170	Parts/Repairs/Maint-Plumbing	0.00	0.00	0.00	0.00	0.00
101435	550180	Parts/Repairs/Maint-Lighting	0.00	0.00	0.00	0.00	0.00
101435	550190	Parts/Repairs/Maint-Grnd/Flood	0.00	0.00	0.00	0.00	0.00
101435	550240	Parts/Repairs/Maint-Memorials	0.00	0.00	0.00	0.00	0.00
101435	550260	Parts/Repairs/Maint-Ground Irr	6,000.00	408.06	3,229.46	2,362.48	60.63
101435	580030	Vehicle/Equipment Replacement	0.00	0.00	0.00	0.00	0.00
101435	580040	Computer Replacement	0.00	0.00	0.00	0.00	0.00
		Total Streetscapes Budget:	***256,300.00***	***195,105.29***	***5,933.71***	***55,261.00***	

Org	Object	Description	2025 Revised Budget	2025 Actual Expenditures	2025 Encumbrances / Requisitions	2025 Available	2025 Percent
211433		**SNOW**					
211433	521100	Computer Supplies-Software	0.00	0.00	0.00	0.00	0.00
211433	522010	Operating Supplies-Chemicals	5,000.00	1,410.96	0.00	3,589.04	28.22
211433	522500	Non-Capital Furn/Equip/Tools	1,000.00	1,826.80	0.00	-826.80	182.68
211433	522900	Miscellaneous Supplies	2,000.00	396.07	0.00	1,603.93	19.80
211433	523100	Uniforms and Clothing	1,000.00	297.77	109.73	592.50	40.75
211433	524360	Street Supplies-Ice Slicer	3,000.00	0.00	0.00	3,000.00	0.00
211433	532220	Business and Auto Allowance	100.00	25.00	0.00	75.00	25.00
211433	535010	Communication Svcs-Cell Phone	500.00	132.50	0.00	367.50	26.50
211433	538101	Travel, Training, & Meetings	0.00	0.00	0.00	0.00	0.00
211433	550020	Parts/Repairs/Maint-Equip	9,000.00	7,741.44	0.00	1,258.56	86.02
		Total SNOW Budget:	***21,600.00***	***11,830.54***	***109.73***	***9,659.73***	

OCT. PARKS BUDGET without Salaries

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Org	Object	Description	2025 Revised Budget	2025 Actual Expenditures	2025 Encumbrances / Requisitions	2025 Available	2025 Percent
211751		**PARKS**					
211751	520100	Office Supplies	2,500.00	5,932.73	0.00	-3,432.73	237.31
211751	521100	Computer Supplies-Software	9,500.00	215.88	0.00	9,284.12	2.27
211751	521150	CTC Land Dues	0.00	0.00	0.00	0.00	0.00
211751	522010	Operating Supplies-Chemicals	5,500.00	219.42	0.00	5,280.58	3.99
211751	522100	Operating Supplies-Signs	2,000.00	163.50	0.00	1,836.50	8.18
211751	522110	Operating Supplies-Janitorial	8,000.00	743.99	0.00	7,256.01	9.30
211751	522120	Operating Supplies-Safety	2,500.00	1,197.18	0.00	1,302.82	47.89
211751	522170	Operating Supplies - Tree Repl	18,000.00	7,025.76	0.00	10,974.24	39.03
211751	522200	Operating Supplies-Plant Mat.	11,500.00	4,835.01	0.00	6,664.99	42.04
211751	522500	Non-Capital Furn/Equip/Tools	13,500.00	6,801.07	0.00	6,698.93	50.38
211751	522900	Miscellaneous Supplies	10,000.00	6,566.33	854.92	2,578.75	74.21
211751	523100	Uniforms and Clothing	10,500.00	8,635.45	688.92	1,175.63	88.80
211751	525100	Auto Expense-Parts & Repairs	14,000.00	13,916.19	0.00	83.81	99.40
211751	525200	Auto Expense-Tires	2,000.00	4,262.46	0.00	-2,262.46	213.12
211751	525300	Gas & Oil	38,400.00	26,169.00	0.00	12,231.00	68.15
211751	532100	Insurance	0.00	0.00	0.00	0.00	0.00
211751	532120	Insurance- Deductibles	0.00	0.00	0.00	0.00	0.00
211751	532200	Printing	0.00	193.66	0.00	-193.66	0.00
211751	532210	Travel	0.00	0.00	0.00	0.00	0.00
211751	532220	Business and Auto Allowance	500.00	375.00	0.00	125.00	75.00
211751	532230	Dues/Subscriptions/Books	500.00	541.00	0.00	-41.00	108.20
211751	533100	Boulder County Youth Corp	7,750.00	6,657.67	0.00	1,092.33	85.91
211751	534000	Utility Services-Gas	0.00	0.00	0.00	0.00	0.00
211751	534010	Utility Services-Electricity	22,050.00	22,481.79	0.00	-431.79	101.96
211751	534020	Utility Service-Trash Removal	4,460.00	5,129.74	0.00	-669.74	115.02
211751	534040	Utility Service-Haz Waste Disp	0.00	0.00	0.00	0.00	0.00
211751	534050	Utility Services-Water	175,000.00	278,548.41	0.00	-103,548.41	159.17
211751	535010	Communication Svcs-Cell Phone	500.00	10,700.07	0.00	-10,200.07	2,140.01
211751	535030	Comm Svcs-Internet/Cable	0.00	0.00	0.00	0.00	0.00
211751	536000	Rentals-Equipment	22,000.00	13,387.87	6,636.92	1,975.21	91.02
211751	538100	Education Expense	0.00	0.00	0.00	0.00	0.00
211751	538101	Travel, Training, & Meetings	10,000.00	5,809.81	0.00	4,190.19	58.10
211751	538999	Other Services and Charges	250.00	0.00	0.00	250.00	0.00
211751	540300	Prof Serv-Custodial	30,000.00	33,000.00	0.00	-3,000.00	110.00

OCT. PARKS BUDGET without Salaries

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Org	Object	Description	2025 Revised Budget	2025 Actual Expenditures	2025 Encumbrances / Requisitions	2025 Available	2025 Percent
211751	540410	Prof Serv-Investment Fee	0.00	0.00	0.00	0.00	0.00
211751	540415	Prof Serv-Bank Charges	0.00	0.00	0.00	0.00	0.00
211751	540555	Prof Serv-Branch Site Grinding	16,000.00	0.00	0.00	16,000.00	0.00
211751	540900	Prof Serv-Other	118,000.00	61,604.89	12,495.89	43,899.22	62.80
211751	540910	Prof Serv-Consulting	0.00	0.00	0.00	0.00	0.00
211751	547000	Prof Serv-Mowing	135,000.00	123,809.61	0.00	11,190.39	91.71
211751	547010	Prof Serv-Pest Control	4,000.00	3,663.53	0.00	336.47	91.59
211751	547020	Prof Serv-Weed Control	2,000.00	0.00	0.00	2,000.00	0.00
211751	547030	Prof Serv-Landscape Maint.	18,000.00	0.00	0.00	18,000.00	0.00
211751	547031	Prof Serv Lndscp Bridge House	40,000.00	40,000.00	0.00	0.00	100.00
211751	547100	Prof Serv - Tree/Hort Maint	40,000.00	10,390.00	9,205.00	20,405.00	48.99
211751	547110	Prof Serv - Conc/Sidewalk/Trl	18,000.00	10,306.56	7,693.44	0.00	100.00
211751	547120	Prof Serv - Tennis Crt Repairs	16,000.00	0.00	0.00	16,000.00	0.00
211751	547130	Prof Serv-Tennis Crt Resurface	5,000.00	0.00	0.00	5,000.00	0.00
211751	550000	Parts/Repairs/Maint-Bldgs/Fac	7,750.00	9,645.99	0.00	-1,895.99	124.46
211751	550020	Parts/Repairs/Maint-Equip	25,000.00	20,496.23	0.00	4,503.77	81.98
211751	550030	Parts/Repairs/Maint-Grounds	45,000.00	17,964.69	0.00	27,035.31	39.92
211751	550070	Parts/Repairs/Maint-HVAC	1,500.00	363.05	0.00	1,136.95	24.20
211751	550090	Parts/Repairs/Maint-Copiers	0.00	0.00	0.00	0.00	0.00
211751	550100	Parts/Repairs/Maint-Software	0.00	0.00	0.00	0.00	0.00
211751	550140	Parts/Repairs/Maint-Painting	2,500.00	738.04	0.00	1,761.96	29.52
211751	550150	Parts/Repairs/Maint-Fire Syste	0.00	0.00	0.00	0.00	0.00
211751	550160	Parts/Repairs/Maint-Electrical	1,000.00	0.00	0.00	1,000.00	0.00
211751	550170	Parts/Repairs/Maint-Plumbing	3,000.00	1,596.48	0.00	1,403.52	53.22
211751	550180	Parts/Repairs/Maint-Lighting	2,000.00	467.30	0.00	1,532.70	23.37
211751	550190	Parts/Repairs/Maint-Grnd/Flood	0.00	0.00	0.00	0.00	0.00
211751	550240	Parts/Repairs/Maint-Memorials	2,000.00	90.00	0.00	1,910.00	4.50
211751	550260	Parts/Repairs/Maint-Ground Irr	35,000.00	16,686.76	6,777.95	11,535.29	67.04
211751	550280	Parts/Repairs/Maint-Other	9,000.00	884.43	0.00	8,115.57	9.83
211751	580030	Vehicle/Equipment Replacement	0.00	0.00	0.00	0.00	0.00
211751	580040	Computer Replacement	3,130.00	3,130.00	0.00	0.00	100.00
		Total PARKS Budget:	***969,790.00***	***785,346.55***	***44,353.04***	***140,090.41***	

OCT. PARKS BUDGET without Salaries

Org	Object	Description	2025 Revised Budget	2025 Actual Expenditures	2025 Encumbrances / Requisitions	2025 Available	2025 Percent
204752		**CEMETERY**					
204752	520100	Office Supplies	500.00	165.77	0.00	334.23	33.15
204752	521100	Computer Supplies-Software	1,750.00	1,187.50	0.00	562.50	67.86
204752	521150	CTC Land Dues	0.00	0.00	0.00	0.00	0.00
204752	522010	Operating Supplies-Chemicals	2,500.00	0.00	0.00	2,500.00	0.00
204752	522110	Operating Supplies-Janitorial	0.00	0.00	0.00	0.00	0.00
204752	522120	Operating Supplies-Safety	0.00	0.00	0.00	0.00	0.00
204752	522170	Operating Supplies - Tree Repl	1,000.00	594.00	0.00	406.00	59.40
204752	522200	Operating Supplies-Plant Mat.	0.00	0.00	0.00	0.00	0.00
204752	522500	Non-Capital Furn/Equip/Tools	1,000.00	0.00	0.00	1,000.00	0.00
204752	522550	Cremation Vaults	1,000.00	0.00	0.00	1,000.00	0.00
204752	522900	Miscellaneous Supplies	1,750.00	28.28	500.00	1,221.72	30.19
204752	523100	Uniforms and Clothing	900.00	441.78	219.47	238.75	73.47
204752	532100	Insurance	33,600.00	32,516.87	0.00	1,083.13	96.78
204752	532200	Printing	0.00	0.00	0.00	0.00	0.00
204752	532210	Travel	0.00	0.00	0.00	0.00	0.00
204752	532220	Business and Auto Allowance	0.00	17.50	0.00	-17.50	0.00
204752	532230	Dues/Subscriptions/Books	0.00	0.00	0.00	0.00	0.00
204752	534000	Utility Services-Gas	0.00	0.00	0.00	0.00	0.00
204752	534010	Utility Services-Electricity	0.00	0.00	0.00	0.00	0.00
204752	534020	Utility Service-Trash Removal	0.00	0.00	0.00	0.00	0.00
204752	534040	Utility Service-Haz Waste Disp	0.00	0.00	0.00	0.00	0.00
204752	534050	Utility Services-Water	50,000.00	51,638.97	0.00	-1,638.97	103.28
204752	535010	Communication Svcs-Cell Phone	500.00	444.75	0.00	55.25	88.95
204752	535030	Comm Svcs-Internet/Cable	500.00	0.00	0.00	500.00	0.00
204752	536000	Rentals-Equipment	2,000.00	1,985.63	0.00	14.37	99.28
204752	538100	Education Expense	0.00	0.00	0.00	0.00	0.00
204752	538101	Travel, Training, & Meetings	300.00	80.00	0.00	220.00	26.67
204752	540300	Prof Serv-Custodial	0.00	0.00	0.00	0.00	0.00
204752	540410	Prof Serv-Investment Fee	50.00	127.57	0.00	-77.57	255.14
204752	540415	Prof Serv-Bank Charges	3,500.00	3,449.22	0.00	50.78	98.55
204752	540470	Prof Serv-Recording Fee	0.00	0.00	0.00	0.00	0.00
204752	540570	Prof Serv-Open/Close	0.00	0.00	0.00	0.00	0.00
204752	540900	Prof Serv-Other	0.00	900.00	0.00	-900.00	0.00
204752	547000	Prof Serv-Mowing	36,000.00	29,003.25	0.00	6,996.75	80.56

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Org	Object	Description	2025 Revised Budget	2025 Actual Expenditures	2025 Encumbrances / Requisitions	2025 Available	2025 Percent
204752	547010	Prof Serv-Pest Control	0.00	0.00	0.00	0.00	0.00
204752	547020	Prof Serv-Weed Control	0.00	0.00	0.00	0.00	0.00
204752	547030	Prof Serv-Landscape Maint.	500.00	0.00	0.00	500.00	0.00
204752	547031	Prof Serv Lndscp Bridge House	4,500.00	4,281.10	218.90	0.00	100.00
204752	547100	Prof Serv - Tree/Hort Maint	2,500.00	4,145.00	0.00	-1,645.00	165.80
204752	550000	Parts/Repairs/Maint-Bldgs/Fac	0.00	0.00	0.00	0.00	0.00
204752	550020	Parts/Repairs/Maint-Equip	0.00	0.00	0.00	0.00	0.00
204752	550030	Parts/Repairs/Maint-Grounds	4,000.00	864.62	0.00	3,135.38	21.62
204752	550070	Parts/Repairs/Maint-HVAC	0.00	0.00	0.00	0.00	0.00
204752	550090	Parts/Repairs/Maint-Copiers	0.00	0.00	0.00	0.00	0.00
204752	550100	Parts/Repairs/Maint-Software	0.00	0.00	0.00	0.00	0.00
204752	550140	Parts/Repairs/Maint-Painting	0.00	0.00	0.00	0.00	0.00
204752	550150	Parts/Repairs/Maint-Fire Syste	0.00	0.00	0.00	0.00	0.00
204752	550160	Parts/Repairs/Maint-Electrical	0.00	0.00	0.00	0.00	0.00
204752	550170	Parts/Repairs/Maint-Plumbing	0.00	0.00	0.00	0.00	0.00
204752	550180	Parts/Repairs/Maint-Lighting	0.00	0.00	0.00	0.00	0.00
204752	550190	Parts/Repairs/Maint-Grnd/Flood	0.00	0.00	0.00	0.00	0.00
204752	550260	Parts/Repairs/Maint-Ground Irr	2,000.00	258.98	500.00	1,241.02	37.95
204752	580040	Computer Replacement	0.00	0.00	0.00	0.00	0.00
		Total CEMETERY Budget:	***150,350.00***	***132,130.79***	***1,438.37***	***16,780.84***	

OCT. PARKS BUDGET without Salaries

Org	Object	Description	2025 Revised Budget	2025 Actual Expenditures	2025 Encumbrances / Requisitions	2025 Available	2025 Percent
208754		**ATHLETICS/BALLFIELDS**					
208754	522010	Operating Supplies-Chemicals	2,500.00	0.00	0.00	2,500.00	0.00
208754	522120	Operating Supplies-Safety	100.00	0.00	0.00	100.00	0.00
208754	522170	Operating Supplies - Tree Repl	1,000.00	0.00	0.00	1,000.00	0.00
208754	522190	Operating Supplies-Ballfield	12,000.00	7,813.58	0.00	4,186.42	65.11
208754	522500	Non-Capital Furn/Equip/Tools	2,000.00	1,105.23	0.00	894.77	55.26
208754	522900	Miscellaneous Supplies	1,000.00	794.86	0.00	205.14	79.49
208754	523100	Uniforms and Clothing	1,500.00	1,029.75	219.47	250.78	83.28
208754	532220	Business and Auto Allowance	250.00	50.00	0.00	200.00	20.00
208754	534010	Utility Services-Electricity	30,000.00	39,396.25	0.00	-9,396.25	131.32
208754	534020	Utility Service-Trash Removal	1,500.00	919.73	0.00	580.27	61.32
208754	534050	Utility Services-Water	25,000.00	7,172.98	0.00	17,827.02	28.69
208754	535010	Communication Svcs-Cell Phone	250.00	839.69	0.00	-589.69	335.88
208754	535030	Comm Svcs-Internet/Cable	0.00	0.00	0.00	0.00	0.00
208754	536000	Rentals-Equipment	10,000.00	7,925.39	1,483.89	590.72	94.09
208754	538101	Travel, Training, & Meetings	3,500.00	195.00	0.00	3,305.00	5.57
208754	540300	Prof Serv-Custodial	6,000.00	0.00	0.00	6,000.00	0.00
208754	540900	Prof Serv-Other	20,000.00	9,700.38	3,341.12	6,958.50	65.21
208754	547030	Prof Serv-Landscape Maint.	1,500.00	0.00	0.00	1,500.00	0.00
208754	547031	Prof Serv Lndscp Bridge House	3,000.00	3,000.00	0.00	0.00	100.00
208754	550000	Parts/Repairs/Maint-Bldgs/Fac	1,500.00	245.52	0.00	1,254.48	16.37
208754	550020	Parts/Repairs/Maint-Equip	1,500.00	48.41	0.00	1,451.59	3.23
208754	550030	Parts/Repairs/Maint-Grounds	6,000.00	637.84	0.00	5,362.16	10.63
208754	550260	Parts/Repairs/Maint-Ground Irr	3,000.00	1,428.60	1,071.40	500.00	83.33
		Total ATHLETICS/BALLFIELDS Budget:	***133,100.00***	***82,303.21***	***6,115.88***	***44,680.91***	
		TAL DECEMBER PARKS OPERATIONS BUDGET:	***1,531,140.00***	***1,206,716.38***	***57,950.73***	***266,472.89***	

PARKS BUDGET CODES *With Salaries* ***Last Update 11/26/2025***

Org	Object	Description	2025 Revised Budget	2025 Actual Expenditures	2025 Encumbrances / Requisitions	2025 Available	2025 Percent
101435		**STREETSCAPES**					
101435	511000	Regular Salaries	263,801.00	218,824.81	0.00	44,976.19	82.95
101435	511100	Variable Salaries	0.00	490.84	0.00	-490.84	0.00
101435	511150	Temp/Seasonal Salaries	0.00	0.00	0.00	0.00	0.00
101435	511200	Overtime Pay	6,000.00	3,027.80	0.00	2,972.20	50.46
101435	512000	FICA Expense	20,177.00	16,703.63	0.00	3,473.37	82.79
101435	512100	Retirement Contribution	17,537.00	14,452.14	0.00	3,084.86	82.41
101435	512200	Workers Compensation	3,409.00	2,296.77	0.00	1,112.23	67.37
101435	512300	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
101435	513000	Medical Insurance	36,053.00	35,173.43	0.00	879.57	97.56
101435	513100	Dental Insurance	2,708.00	2,425.54	0.00	282.46	89.57
101435	513200	Vision Insurance	462.00	474.60	0.00	-12.60	102.73
101435	513300	Life, AD&D & LTD Insurance	2,233.00	1,690.55	0.00	542.45	75.71
101435	513400	Employee Assistance Plan	138.00	119.52	0.00	18.48	86.61
101435	520100	Office Supplies	250.00	580.16	0.00	-330.16	232.06
101435	521100	Computer Supplies-Software	2,000.00	0.00	0.00	2,000.00	0.00
101435	521150	CTC Land Dues	0.00	0.00	0.00	0.00	0.00
101435	522010	Operating Supplies-Chemicals	3,500.00	1,717.85	0.00	1,782.15	49.08
101435	522100	Operating Supplies-Signs	0.00	134.75	0.00	-134.75	0.00
101435	522110	Operating Supplies-Janitorial	0.00	0.00	0.00	0.00	0.00
101435	522120	Operating Supplies-Safety	600.00	19.98	0.00	580.02	3.33
101435	522170	Operating Supplies - Tree Repl	7,000.00	1,530.28	0.00	5,469.72	21.86
101435	522200	Operating Supplies-Plant Mat.	9,000.00	11,366.39	0.00	-2,366.39	126.29
101435	522500	Non-Capital Furn/Equip/Tools	3,500.00	2,761.99	0.00	738.01	78.91
101435	522900	Miscellaneous Supplies	2,000.00	1,972.80	560.00	-532.80	126.64
101435	523100	Uniforms and Clothing	3,500.00	2,234.91	162.97	1,102.12	68.51
101435	525100	Auto Expense-Parts & Repairs	0.00	0.00	0.00	0.00	0.00
101435	525200	Auto Expense-Tires	0.00	0.00	0.00	0.00	0.00
101435	525300	Gas & Oil	0.00	0.00	0.00	0.00	0.00
101435	532200	Printing	0.00	0.00	0.00	0.00	0.00
101435	532210	Travel	0.00	0.00	0.00	0.00	0.00
101435	532220	Business and Auto Allowance	250.00	100.00	0.00	150.00	40.00
101435	532230	Dues/Subscriptions/Books	0.00	0.00	0.00	0.00	0.00
101435	534000	Utility Services-Gas	0.00	0.00	0.00	0.00	0.00
101435	534010	Utility Services-Electricity	0.00	0.00	0.00	0.00	0.00

PARKS BUDGET CODES *With Salaries* *Last Update 11/26/2025*

Org	Object	Description	2025 Revised Budget	2025 Actual Expenditures	2025 Encumbrances / Requisitions	2025 Available	2025 Percent
101435	534020	Utility Service-Trash Removal	0.00	0.00	0.00	0.00	0.00
101435	534040	Utility Service-Haz Waste Disp	0.00	0.00	0.00	0.00	0.00
101435	534050	Utility Services-Water	100,000.00	99,061.27	0.00	938.73	99.06
101435	535010	Communication Svcs-Cell Phone	1,200.00	1,064.25	0.00	135.75	88.69
101435	535030	Comm Svcs-Internet/Cable	0.00	0.00	0.00	0.00	0.00
101435	536000	Rentals-Equipment	0.00	0.00	0.00	0.00	0.00
101435	538100	Education Expense	0.00	0.00	0.00	0.00	0.00
101435	538101	Travel, Training, & Meetings	3,000.00	378.34	0.00	2,621.66	12.61
101435	538130	Louisville Recycling/Con Board	0.00	0.00	0.00	0.00	0.00
101435	538999	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
101435	540300	Prof Serv-Custodial	0.00	0.00	0.00	0.00	0.00
101435	540470	Prof Serv-Recording Fee	0.00	0.00	0.00	0.00	0.00
101435	540480	Prof Serv-Microfilming	0.00	0.00	0.00	0.00	0.00
101435	540900	Prof Serv-Other	3,000.00	1,325.00	0.00	1,675.00	44.17
101435	540910	Prof Serv-Consulting	0.00	0.00	0.00	0.00	0.00
101435	547000	Prof Serv-Mowing	50,500.00	31,514.90	0.00	18,985.10	62.41
101435	547010	Prof Serv-Pest Control	1,500.00	1,831.77	0.00	-331.77	122.12
101435	547020	Prof Serv-Weed Control	0.00	0.00	0.00	0.00	0.00
101435	547030	Prof Serv-Landscape Maint.	9,000.00	0.00	0.00	9,000.00	0.00
101435	547031	Prof Serv Lndscp Bridge House	30,000.00	28,018.72	1,981.28	0.00	100.00
101435	547100	Prof Serv - Tree/Hort Maint	15,000.00	6,405.00	0.00	8,595.00	42.70
101435	547110	Prof Serv - Conc/Sidewalk/Trl	0.00	0.00	0.00	0.00	0.00
101435	550000	Parts/Repairs/Maint-Bldgs/Fac	0.00	0.00	0.00	0.00	0.00
101435	550020	Parts/Repairs/Maint-Equip	2,000.00	879.37	0.00	1,120.63	43.97
101435	550030	Parts/Repairs/Maint-Grounds	3,500.00	1,799.50	0.00	1,700.50	51.41
101435	550070	Parts/Repairs/Maint-HVAC	0.00	0.00	0.00	0.00	0.00
101435	550100	Parts/Repairs/Maint-Software	0.00	0.00	0.00	0.00	0.00
101435	550140	Parts/Repairs/Maint-Painting	0.00	0.00	0.00	0.00	0.00
101435	550150	Parts/Repairs/Maint-Fire Syste	0.00	0.00	0.00	0.00	0.00
101435	550160	Parts/Repairs/Maint-Electrical	0.00	0.00	0.00	0.00	0.00
101435	550170	Parts/Repairs/Maint-Plumbing	0.00	0.00	0.00	0.00	0.00
101435	550180	Parts/Repairs/Maint-Lighting	0.00	0.00	0.00	0.00	0.00
101435	550190	Parts/Repairs/Maint-Grnd/Flood	0.00	0.00	0.00	0.00	0.00
101435	550240	Parts/Repairs/Maint-Memorials	0.00	0.00	0.00	0.00	0.00
101435	550260	Parts/Repairs/Maint-Ground Irr	6,000.00	408.06	3,229.46	2,362.48	60.63

Org	Object	Description	2025 Revised Budget	2025 Actual Expenditures	2025 Encumbrances / Requisitions	2025 Available	2025 Percent
101435	580030	Vehicle/Equipment Replacement	0.00	0.00	0.00	0.00	0.00
101435	580040	Computer Replacement	0.00	0.00	0.00	0.00	0.00
		Total Streetscapes Budget:	***608,818.00***	***490,784.92***	***5,933.71***	***112,099.37***	

Org	Object	Description	2025 Revised Budget	2025 Actual Expenditures	2025 Encumbrances / Requisitions	2025 Available	2025 Percent
211433		**SNOW**					
211433	511000	Regular Salaries	46,379.00	38,733.38	0.00	7,645.62	83.51
211433	511100	Variable Salaries	0.00	0.00	0.00	0.00	0.00
211433	511150	Temp/Seasonal Salaries	0.00	0.00	0.00	0.00	0.00
211433	511200	Overtime Pay	1,105.00	549.37	0.00	555.63	49.72
211433	512000	FICA Expense	3,529.00	2,947.09	0.00	581.91	83.51
211433	512100	Retirement Contribution	3,083.00	2,553.54	0.00	529.46	82.83
211433	512200	Workers Compensation	572.00	388.06	0.00	183.94	67.84
211433	512300	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
211433	513000	Medical Insurance	6,082.00	5,906.19	0.00	175.81	97.11
211433	513100	Dental Insurance	453.00	403.62	0.00	49.38	89.10
211433	513200	Vision Insurance	75.00	82.69	0.00	-7.69	110.25
211433	513300	Life, AD&D & LTD Insurance	383.00	296.53	0.00	86.47	77.42
211433	513400	Employee Assistance Plan	23.00	19.86	0.00	3.14	86.35
211433	521100	Computer Supplies-Software	0.00	0.00	0.00	0.00	0.00
211433	522010	Operating Supplies-Chemicals	5,000.00	1,410.96	0.00	3,589.04	28.22
211433	522500	Non-Capital Furn/Equip/Tools	1,000.00	1,826.80	0.00	-826.80	182.68
211433	522900	Miscellaneous Supplies	2,000.00	396.07	0.00	1,603.93	19.80
211433	523100	Uniforms and Clothing	1,000.00	297.77	109.73	592.50	40.75
211433	524360	Street Supplies-Ice Slicer	3,000.00	0.00	0.00	3,000.00	0.00
211433	532220	Business and Auto Allowance	100.00	25.00	0.00	75.00	25.00
211433	535010	Communication Svcs-Cell Phone	500.00	132.50	0.00	367.50	26.50
211433	538101	Travel, Training, & Meetings	0.00	0.00	0.00	0.00	0.00
211433	550020	Parts/Repairs/Maint-Equip	9,000.00	7,741.44	0.00	1,258.56	86.02
		Total SNOW Budget:	***83,284.00***	***63,710.87***	***109.73***	***19,463.40***	1,236.61

PARKS BUDGET CODES *With Salaries*

Last Update 11/26/2025

Org	Object	Description	2025 Revised Budget	2025 Actual Expenditures	2025 Encumbrances / Requisitions	2025 Available	2025 Percent
211751		PARKS					
211751	511000	Regular Salaries	812,916.00	680,667.69	0.00	132,248.31	83.73
211751	511100	Variable Salaries	351,988.00	174,299.85	0.00	177,688.15	49.52
211751	511150	Temp/Seasonal Salaries	0.00	0.00	0.00	0.00	0.00
211751	511200	Overtime Pay	22,050.00	15,119.14	0.00	6,930.86	68.57
211751	512000	FICA Expense	88,390.00	65,637.86	0.00	22,752.14	74.26
211751	512100	Retirement Contribution	54,272.00	45,008.62	0.00	9,263.38	82.93
211751	512200	Workers Compensation	15,102.00	12,153.30	0.00	2,948.70	80.47
211751	512300	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
211751	513000	Medical Insurance	107,806.00	107,764.71	0.00	41.29	99.96
211751	513100	Dental Insurance	8,157.00	7,525.74	0.00	631.26	92.26
211751	513200	Vision Insurance	1,416.00	1,451.94	0.00	-35.94	102.54
211751	513300	Life, AD&D & LTD Insurance	6,845.00	5,207.14	0.00	1,637.86	76.07
211751	513400	Employee Assistance Plan	420.00	539.87	0.00	-119.87	128.54
211751	520100	Office Supplies	2,500.00	5,932.73	0.00	-3,432.73	237.31
211751	521100	Computer Supplies-Software	9,500.00	215.88	0.00	9,284.12	2.27
211751	521150	CTC Land Dues	0.00	0.00	0.00	0.00	0.00
211751	522010	Operating Supplies-Chemicals	5,500.00	219.42	0.00	5,280.58	3.99
211751	522100	Operating Supplies-Signs	2,000.00	163.50	0.00	1,836.50	8.18
211751	522110	Operating Supplies-Janitorial	8,000.00	743.99	0.00	7,256.01	9.30
211751	522120	Operating Supplies-Safety	2,500.00	1,197.18	0.00	1,302.82	47.89
211751	522170	Operating Supplies - Tree Repl	18,000.00	7,025.76	0.00	10,974.24	39.03
211751	522200	Operating Supplies-Plant Mat.	11,500.00	4,835.01	0.00	6,664.99	42.04
211751	522500	Non-Capital Furn/Equip/Tools	13,500.00	6,801.07	0.00	6,698.93	50.38
211751	522900	Miscellaneous Supplies	10,000.00	6,566.33	854.92	2,578.75	74.21
211751	523100	Uniforms and Clothing	10,500.00	8,635.45	688.92	1,175.63	88.80
211751	525100	Auto Expense-Parts & Repairs	14,000.00	13,916.19	0.00	83.81	99.40
211751	525200	Auto Expense-Tires	2,000.00	4,262.46	0.00	-2,262.46	213.12
211751	525300	Gas & Oil	38,400.00	26,169.00	0.00	12,231.00	68.15
211751	532100	Insurance	0.00	0.00	0.00	0.00	0.00
211751	532120	Insurance- Deductibles	0.00	0.00	0.00	0.00	0.00
211751	532200	Printing	0.00	193.66	0.00	-193.66	0.00
211751	532210	Travel	0.00	0.00	0.00	0.00	0.00
211751	532220	Business and Auto Allowance	500.00	375.00	0.00	125.00	75.00
211751	532230	Dues/Subscriptions/Books	500.00	541.00	0.00	-41.00	108.20

PARKS BUDGET CODES *With Salaries*

Last Update 11/26/2025

Org	Object	Description	2025 Revised Budget	2025 Actual Expenditures	2025 Encumbrances / Requisitions	2025 Available	2025 Percent
211751	533100	Boulder County Youth Corp	7,750.00	6,657.67	0.00	1,092.33	85.91
211751	534000	Utility Services-Gas	0.00	0.00	0.00	0.00	0.00
211751	534010	Utility Services-Electricity	22,050.00	22,481.79	0.00	-431.79	101.96
211751	534020	Utility Service-Trash Removal	4,460.00	5,129.74	0.00	-669.74	115.02
211751	534040	Utility Service-Haz Waste Disp	0.00	0.00	0.00	0.00	0.00
211751	534050	Utility Services-Water	175,000.00	278,548.41	0.00	-103,548.41	159.17
211751	535010	Communication Svcs-Cell Phone	500.00	10,700.07	0.00	-10,200.07	2,140.01
211751	535030	Comm Svcs-Internet/Cable	0.00	0.00	0.00	0.00	0.00
211751	536000	Rentals-Equipment	22,000.00	13,387.87	6,636.92	1,975.21	91.02
211751	538100	Education Expense	0.00	0.00	0.00	0.00	0.00
211751	538101	Travel, Training, & Meetings	10,000.00	5,809.81	0.00	4,190.19	58.10
211751	538999	Other Services and Charges	250.00	0.00	0.00	250.00	0.00
211751	540300	Prof Serv-Custodial	30,000.00	33,000.00	0.00	-3,000.00	110.00
211751	540410	Prof Serv-Investment Fee	0.00	0.00	0.00	0.00	0.00
211751	540415	Prof Serv-Bank Charges	0.00	0.00	0.00	0.00	0.00
211751	540555	Prof Serv-Branch Site Grinding	16,000.00	0.00	0.00	16,000.00	0.00
211751	540900	Prof Serv-Other	118,000.00	61,604.89	12,495.89	43,899.22	62.80
211751	540910	Prof Serv-Consulting	0.00	0.00	0.00	0.00	0.00
211751	547000	Prof Serv-Mowing	135,000.00	123,809.61	0.00	11,190.39	91.71
211751	547010	Prof Serv-Pest Control	4,000.00	3,663.53	0.00	336.47	91.59
211751	547020	Prof Serv-Weed Control	2,000.00	0.00	0.00	2,000.00	0.00
211751	547030	Prof Serv-Landscape Maint.	18,000.00	0.00	0.00	18,000.00	0.00
211751	547031	Prof Serv Lndscp Bridge House	40,000.00	40,000.00	0.00	0.00	100.00
211751	547100	Prof Serv - Tree/Hort Maint	40,000.00	10,390.00	9,205.00	20,405.00	48.99
211751	547110	Prof Serv - Conc/Sidewalk/Trl	18,000.00	10,306.56	7,693.44	0.00	100.00
211751	547120	Prof Serv - Tennis Crt Repairs	16,000.00	0.00	0.00	16,000.00	0.00
211751	547130	Prof Serv-Tennis Crt Resurface	5,000.00	0.00	0.00	5,000.00	0.00
211751	550000	Parts/Repairs/Maint-Bldgs/Fac	7,750.00	9,645.99	0.00	-1,895.99	124.46
211751	550020	Parts/Repairs/Maint-Equip	25,000.00	20,496.23	0.00	4,503.77	81.98
211751	550030	Parts/Repairs/Maint-Grounds	45,000.00	17,964.69	0.00	27,035.31	39.92
211751	550070	Parts/Repairs/Maint-HVAC	1,500.00	363.05	0.00	1,136.95	24.20
211751	550090	Parts/Repairs/Maint-Copiers	0.00	0.00	0.00	0.00	0.00
211751	550100	Parts/Repairs/Maint-Software	0.00	0.00	0.00	0.00	0.00
211751	550140	Parts/Repairs/Maint-Painting	2,500.00	738.04	0.00	1,761.96	29.52
211751	550150	Parts/Repairs/Maint-Fire Syste	0.00	0.00	0.00	0.00	0.00

PARKS BUDGET CODES *With Salaries*

Last Update 11/26/2025

Org	Object	Description	2025 Revised Budget	2025 Actual Expenditures	2025 Encumbrances / Requisitions	2025 Available	2025 Percent
211751	550160	Parts/Repairs/Maint-Electrical	1,000.00	0.00	0.00	1,000.00	0.00
211751	550170	Parts/Repairs/Maint-Plumbing	3,000.00	1,596.48	0.00	1,403.52	53.22
211751	550180	Parts/Repairs/Maint-Lighting	2,000.00	467.30	0.00	1,532.70	23.37
211751	550190	Parts/Repairs/Maint-Grnd/Flood	0.00	0.00	0.00	0.00	0.00
211751	550240	Parts/Repairs/Maint-Memorials	2,000.00	90.00	0.00	1,910.00	4.50
211751	550260	Parts/Repairs/Maint-Ground Irr	35,000.00	16,686.76	6,777.95	11,535.29	67.04
211751	550280	Parts/Repairs/Maint-Other	9,000.00	884.43	0.00	8,115.57	9.83
211751	580030	Vehicle/Equipment Replacement	0.00	0.00	0.00	0.00	0.00
211751	580040	Computer Replacement	3,130.00	3,130.00	0.00	0.00	100.00
		Total PARKS Budget:	***2,439,152.00***	***1,900,722.41***	***44,353.04***	***494,076.55***	6,020.44

Org	Object	Description	2025 Revised Budget	2025 Actual Expenditures	2025 Encumbrances / Requisitions	2025 Available	2025 Percent
204752		**CEMETERY**					
204752	511000	Regular Salaries	85,100.00	44,096.22	0.00	41,003.78	51.82
204752	511100	Variable Salaries	0.00	122.63	0.00	-122.63	0.00
204752	511150	Temp/Seasonal Salaries	0.00	0.00	0.00	0.00	0.00
204752	511200	Overtime Pay	2,760.00	516.29	0.00	2,243.71	18.71
204752	512000	FICA Expense	6,573.00	3,362.93	0.00	3,210.07	51.16
204752	512100	Retirement Contribution	5,710.00	2,907.65	0.00	2,802.35	50.92
204752	512200	Workers Compensation	1,058.00	427.61	0.00	630.39	40.42
204752	512300	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
204752	513000	Medical Insurance	11,292.00	7,121.66	0.00	4,170.34	63.07
204752	513100	Dental Insurance	567.00	530.10	0.00	36.90	93.49
204752	513200	Vision Insurance	164.00	94.50	0.00	69.50	57.62
204752	513300	Life, AD&D & LTD Insurance	746.00	332.46	0.00	413.54	44.57
204752	513400	Employee Assistance Plan	52.00	23.58	0.00	28.42	45.35
204752	520100	Office Supplies	500.00	165.77	0.00	334.23	33.15
204752	521100	Computer Supplies-Software	1,750.00	1,187.50	0.00	562.50	67.86
204752	521150	CTC Land Dues	0.00	0.00	0.00	0.00	0.00
204752	522010	Operating Supplies-Chemicals	2,500.00	0.00	0.00	2,500.00	0.00
204752	522110	Operating Supplies-Janitorial	0.00	0.00	0.00	0.00	0.00
204752	522120	Operating Supplies-Safety	0.00	0.00	0.00	0.00	0.00
204752	522170	Operating Supplies - Tree Repl	1,000.00	594.00	0.00	406.00	59.40
204752	522200	Operating Supplies-Plant Mat.	0.00	0.00	0.00	0.00	0.00
204752	522500	Non-Capital Furn/Equip/Tools	1,000.00	0.00	0.00	1,000.00	0.00
204752	522550	Cremation Vaults	1,000.00	0.00	0.00	1,000.00	0.00
204752	522900	Miscellaneous Supplies	1,750.00	28.28	500.00	1,221.72	30.19
204752	523100	Uniforms and Clothing	900.00	441.78	219.47	238.75	73.47
204752	532100	Insurance	33,600.00	32,516.87	0.00	1,083.13	96.78
204752	532200	Printing	0.00	0.00	0.00	0.00	0.00
204752	532210	Travel	0.00	0.00	0.00	0.00	0.00
204752	532220	Business and Auto Allowance	0.00	17.50	0.00	-17.50	0.00
204752	532230	Dues/Subscriptions/Books	0.00	0.00	0.00	0.00	0.00
204752	534000	Utility Services-Gas	0.00	0.00	0.00	0.00	0.00
204752	534010	Utility Services-Electricity	0.00	0.00	0.00	0.00	0.00
204752	534020	Utility Service-Trash Removal	0.00	0.00	0.00	0.00	0.00
204752	534040	Utility Service-Haz Waste Disp	0.00	0.00	0.00	0.00	0.00

PARKS BUDGET CODES *With Salaries*

Org	Object	Description	2025 Revised Budget	2025 Actual Expenditures	2025 Encumbrances / Requisitions	2025 Available	2025 Percent
204752	534050	Utility Services-Water	50,000.00	51,638.97	0.00	-1,638.97	103.28
204752	535010	Communication Svcs-Cell Phone	500.00	444.75	0.00	55.25	88.95
204752	535030	Comm Svcs-Internet/Cable	500.00	0.00	0.00	500.00	0.00
204752	536000	Rentals-Equipment	2,000.00	1,985.63	0.00	14.37	99.28
204752	538100	Education Expense	0.00	0.00	0.00	0.00	0.00
204752	538101	Travel, Training, & Meetings	300.00	80.00	0.00	220.00	26.67
204752	540300	Prof Serv-Custodial	0.00	0.00	0.00	0.00	0.00
204752	540410	Prof Serv-Investment Fee	50.00	127.57	0.00	-77.57	255.14
204752	540415	Prof Serv-Bank Charges	3,500.00	3,449.22	0.00	50.78	98.55
204752	540470	Prof Serv-Recording Fee	0.00	0.00	0.00	0.00	0.00
204752	540570	Prof Serv-Open/Close	0.00	0.00	0.00	0.00	0.00
204752	540900	Prof Serv-Other	0.00	900.00	0.00	-900.00	0.00
204752	547000	Prof Serv-Mowing	36,000.00	29,003.25	0.00	6,996.75	80.56
204752	547010	Prof Serv-Pest Control	0.00	0.00	0.00	0.00	0.00
204752	547020	Prof Serv-Weed Control	0.00	0.00	0.00	0.00	0.00
204752	547030	Prof Serv-Landscape Maint.	500.00	0.00	0.00	500.00	0.00
204752	547031	Prof Serv Lndscp Bridge House	4,500.00	4,281.10	218.90	0.00	100.00
204752	547100	Prof Serv - Tree/Hort Maint	2,500.00	4,145.00	0.00	-1,645.00	165.80
204752	550000	Parts/Repairs/Maint-Bldgs/Fac	0.00	0.00	0.00	0.00	0.00
204752	550020	Parts/Repairs/Maint-Equip	0.00	0.00	0.00	0.00	0.00
204752	550030	Parts/Repairs/Maint-Grounds	4,000.00	864.62	0.00	3,135.38	21.62
204752	550070	Parts/Repairs/Maint-HVAC	0.00	0.00	0.00	0.00	0.00
204752	550090	Parts/Repairs/Maint-Copiers	0.00	0.00	0.00	0.00	0.00
204752	550100	Parts/Repairs/Maint-Software	0.00	0.00	0.00	0.00	0.00
204752	550140	Parts/Repairs/Maint-Painting	0.00	0.00	0.00	0.00	0.00
204752	550150	Parts/Repairs/Maint-Fire Syste	0.00	0.00	0.00	0.00	0.00
204752	550160	Parts/Repairs/Maint-Electrical	0.00	0.00	0.00	0.00	0.00
204752	550170	Parts/Repairs/Maint-Plumbing	0.00	0.00	0.00	0.00	0.00
204752	550180	Parts/Repairs/Maint-Lighting	0.00	0.00	0.00	0.00	0.00
204752	550190	Parts/Repairs/Maint-Grnd/Flood	0.00	0.00	0.00	0.00	0.00
204752	550260	Parts/Repairs/Maint-Ground Irr	2,000.00	258.98	500.00	1,241.02	37.95
204752	580040	Computer Replacement	0.00	0.00	0.00	0.00	0.00
		Total CEMETERY Budget:	***264,372.00***	***191,666.42***	***1,438.37***	***71,267.21***	

Org	Object	Description	2025 Revised Budget	2025 Actual Expenditures	2025 Encumbrances / Requisitions	2025 Available	2025 Percent
208754		**ATHLETICS/BALLFIELDS**					
208754	511000	Regular Salaries	62,319.00	57,691.76	0.00	4,627.24	92.57
208754	511100	Variable Salaries	0.00	122.63	0.00	-122.63	0.00
208754	511200	Overtime Pay	1,930.00	748.59	0.00	1,181.41	38.79
208754	512000	FICA Expense	4,779.00	4,376.56	0.00	402.44	91.58
208754	512100	Retirement Contribution	4,173.00	3,806.54	0.00	366.46	91.22
208754	512200	Workers Compensation	788.00	595.31	0.00	192.69	75.55
208754	513000	Medical Insurance	8,719.00	10,273.97	0.00	-1,554.97	117.83
208754	513100	Dental Insurance	735.00	756.21	0.00	-21.21	102.89
208754	513200	Vision Insurance	113.00	131.97	0.00	-18.97	116.79
208754	513300	Life, AD&D & LTD Insurance	498.00	461.37	0.00	36.63	92.64
208754	513400	Employee Assistance Plan	35.00	33.47	0.00	1.53	95.63
208754	522010	Operating Supplies-Chemicals	2,500.00	0.00	0.00	2,500.00	0.00
208754	522120	Operating Supplies-Safety	100.00	0.00	0.00	100.00	0.00
208754	522170	Operating Supplies - Tree Repl	1,000.00	0.00	0.00	1,000.00	0.00
208754	522190	Operating Supplies-Ballfield	12,000.00	7,813.58	0.00	4,186.42	65.11
208754	522500	Non-Capital Furn/Equip/Tools	2,000.00	1,105.23	0.00	894.77	55.26
208754	522900	Miscellaneous Supplies	1,000.00	794.86	0.00	205.14	79.49
208754	523100	Uniforms and Clothing	1,500.00	1,029.75	219.47	250.78	83.28
208754	532220	Business and Auto Allowance	250.00	50.00	0.00	200.00	20.00
208754	534010	Utility Services-Electricity	30,000.00	39,396.25	0.00	-9,396.25	131.32
208754	534020	Utility Service-Trash Removal	1,500.00	919.73	0.00	580.27	61.32
208754	534050	Utility Services-Water	25,000.00	7,172.98	0.00	17,827.02	28.69
208754	535010	Communication Svcs-Cell Phone	250.00	839.69	0.00	-589.69	335.88
208754	535030	Comm Svcs-Internet/Cable	0.00	0.00	0.00	0.00	0.00
208754	536000	Rentals-Equipment	10,000.00	7,925.39	1,483.89	590.72	94.09
208754	538101	Travel, Training, & Meetings	3,500.00	195.00	0.00	3,305.00	5.57
208754	540300	Prof Serv-Custodial	6,000.00	0.00	0.00	6,000.00	0.00
208754	540900	Prof Serv-Other	20,000.00	9,700.38	3,341.12	6,958.50	65.21
208754	547030	Prof Serv-Landscape Maint.	1,500.00	0.00	0.00	1,500.00	0.00
208754	547031	Prof Serv Lndscp Bridge House	3,000.00	3,000.00	0.00	0.00	100.00
208754	550000	Parts/Repairs/Maint-Bldgs/Fac	1,500.00	245.52	0.00	1,254.48	16.37
208754	550020	Parts/Repairs/Maint-Equip	1,500.00	48.41	0.00	1,451.59	3.23
208754	550030	Parts/Repairs/Maint-Grounds	6,000.00	637.84	0.00	5,362.16	10.63

PARKS BUDGET CODES *With Salaries*

Last Update 11/26/2025

Org	Object	Description	2025 Revised Budget	2025 Actual Expenditures	2025 Encumbrances / Requisitions	2025 Available	2025 Percent
208754	550260	Parts/Repairs/Maint-Ground Irr	3,000.00	1,428.60	1,071.40	500.00	83.33
		Total ATHLETICS/BALLFIELDS Budget:	***217,189.00***	***161,301.59***	***6,115.88***	***49,771.53***	

DTAL December PARKS OPERATIONS BUDGET:	***3,612,815.00***	***2,808,186.21***	***57,950.73***	***746,678.06***	

PPLAB 2025 PPLAB Work Plan *approved March 2025*

Requests are in order of priority and will adjust to align with City Council Work plan.

		Maintain what we have with a focus on Sustainability, Fire Hardening, Economic Vitality, EDI thought actions targeted at the objectives listed	Core Services	Affordable Housing	Economic Vitality	Sustainability	EDI	Budgeted	**2025 ACCOMPLISHMENTS**
Program Area	**PPLAB Recommendations**	**Outcomes**	**Council Priority**						
Budgetary Support	Support Park Operational budget needs for current 2 year budget cycle. Keep communications regrading the underfunding of Parks Operations anticipated in 2027	PPLAB and City Council communications to support funding for Park Operations	X						Memo to city council to support funding Parks operations budget (submitted 7/9/2025)
Pollinator Habitat, Resilience, Fire Resistant, Low-water, Sustainable Landscape Opportunities	Sustainable landscape opportunities that are resilient fire resistant low water pollinator habitats. Collaboration with OSAB for pocket plantings and transitional planting areas from Parks to Open Space. Enhance Cornerstone raised landscape bed and continue work at Arboretum	Staff to continue enhancing and renovating landscaping beds throughout city promoting resilient, fire resistant and pollinator plantings.	X		X	X		X	Supported landscape renovations- Garden in a Box (Arbo), Cornerstone landscape bed improvements.
Education	Find educational opportunities as outlined in PPLAB mission to support public's knowledge and understanding of the Parks Operational program. Topics to include Fire Hardening, Sustainable Landscaping, Japanese Beetle, Mental Health benefits of Park Spaces and continuation of the Bee City USA designation through public outreach opportunities.	Continue to support Park Operations in city publications. Various educational events hosted by sub-committee, Open Space and Parks for community supporting bio-diversity pollinators. Art Contest for Elementary and Middle School students.	X			X	X	X	Japanese Bettle and Emarald Ash Bore documents submitted to city staff June 2025
Outdoor Recreation Amenities Roadmap and buildout of Operational Model including multi-use fields	RAB/PPLAB subcommittee participation, continuing planning and identification of priorities and project recommendations. Potential Tennis programing expansion 5th court at Centennial Park. Feasibility study on multi-use fields and redesign of current athletic field space at Cleo Mudrock	On going meetings and discussion, PPLAB recommendations/ memo submittal. PROS Long Range Plan data review to support of need. Work jointly with RAB on discussing Lafayette IGA for property development of multi-use fields.	X		X		X	X	Supported sub committee discussion on Centennial Tennis court expansion and outdoor improvements.
Integrated Pest Management	Continue to support the reduction of pesticides use in Parks and City maintained properties. Encourage community members to reduce pesticide use and enhance community education. Increase transparency on pesticide use on city properties. Review current Integrated Weed Pest Management (IWPM).	PPLAB recommendations, communications and educational opportunities. Work toward measurable pesticide reduction in parks and surrounding community. Work towards transparency of use in PPL.	X			X	X		City Council fall work study session (TBD)
PROS Projects - Playground: Memory Square. Median renovations and Identified 2025 CIP projects, Development Review	Design process for Memory Square playground renovation 2025, Median renovations. Development as requested.	Review and provide input as requested by staff. Medians- incorporate sustainability, local materials, and more perennials.	X			X	X	X	Desgin process delayed will be to PPLAB 1 st qrt 2026
Collaboration with other Advisory Boards or Commissions	Collaboration opportunities to work with city advisory boards and commission to further enhance the community. OSAB, RAB, LRC- as examples.	Outdoor Amenities subcommittee participation with RAB designees. Future OSAB collaborative meeting	X				X		Outdoor Amentities Sub-committee met
Bench Marking GMMP	How has the GMMP been implemented, what is needed to support requests to increase maintenance and operations using the data to support.	On-going- Staff report in first qtr. 2025, PPLAB recommendations from data review	X			X		X	Updates provided during July and Sept meeting- staff report
Parks Long Range Plan	Long Range planning	Review as requested	X		X	X	X	X	October PPLAB and pop-up event support
PPLAB Bylaws Review and Update	Work with City Clerk, Staff Liaison and Advisory members to review and update PPLAB Bylaws.	TBD City Clerk							

From: tamar krantz <tamarkrantz@gmail.com>
Sent: Wednesday, October 8, 2025 8:58 PM
To: Abby McNeal <amcneal@louisvilleco.gov>
Subject: Please pass this message to PPLAB

Dear Abby and PPLAB members,

Thank you for your work to protect our parks.

Would you please consider adding the Coal Creek Village Plat to a future agenda as soon as possible? The Coal Creek Village plat will be discussed at Planning Commission tomorrow night, but the city council discussion has not been scheduled (at least according to current developments website).

Please discuss the lack of adequate public land dedication at Coal Creek Village.

The Coal Creek Village Plat requires a public land dedication of 15%. LMC 16.16.060 (b) requires subdivisions to include 15% public land dedication exclusive of streets, drainage areas, etc. It allows a fee in lieu, but Planning Commission and Council can choose whether or not to allow that or other options depending on the need of the subdivision-- in this case 188 housing units. The property is 10.7 acres. The 15% public land dedication requires 1.605 acres. According to the staff report, "A 20,908 square-foot park is located on Outlot C which is designed to accommodate the main entrance of 18 townhomes on site, while a smaller, 2,350 square-foot pocket park is provided within the micro townhome block." This does not meet the minimum required by code. A fee in Lieu is not proposed.

There seemed to be confusion over the exception during a previous meeting. LMC 16.16.060 (b)(4) states,

"The requirements of the section shall not apply in cases where satisfactory dedication arrangements were made and approved by the city council at the time of annexation or previous subdivision of the same property."

While the land was previously platted about 100 years ago, it did not include *"satisfactory dedication arrangements"* because there was NO dedication. Interpreting this in such a way that this is considered mute is not a valid legal determination because it is obvious from the context that a previous council intended to include a dedication upon previous or current platting.
Because the park areas do not meet the code, I believe this matter should be included on your agenda. Am I right that your board now deals with development applications?

I hope that you can address this before the city council meeting.

Thanks,

Tamar Krantz,
Louisville
--
Tamar Krantz
She/her