Louisville Sports Complex
Credit: City Staff

City Council 2027-28 Budget Retreat Follow-Up SLR & Capital Discussion

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August 11th, 2026

City of Louisville

Today's Agenda

- Service Level Reductions, Alignments, and Efficiencies
- Capital Program Prioritization & Long-Term Fund Financial Forecasts
- Capital Fund Prioritization (Balanced through 2032)
  - Current Capital Program Revisited
  - Technology
  - Decarb
  - Pavement
- O/S and Recreation Funds (Structurally Balanced in 2027 & 2028)
- Golf, Utilities (May Require Capital Prioritization)

Service Level Reductions, Alignments and Efficiencies

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Service Level Reductions, Alignments, & Efficiencies

- Entering Transitional Budget Years, Laying the Groundwork for Beyond 2028.
- As we enter this two-year budget cycle amid fiscal headwinds, rising costs, and economic uncertainties, a measured approach will allow for thoughtful exploration and consideration as we work towards financial stability.
- Department Heads have further evaluated their operations, identifying the following potential reductions, alignments, and efficiencies for your consideration.

Service Level Reductions, Alignments, & Efficiencies – Budget Retreat

Description	Department	Savings	One Time / On Going	Fund	CMO Rec. to Restore	Council Support to Restore?
Commercial Sustainability Rebates	Sustainability	$30,000	On Going	General / Bag Tax	No	No (Budget Retreat)
Sustainable Neighborhood Network *(2026 Pilot Program)*	Sustainability	10,000	One Time	General / Bag Tax	No	No (Budget Retreat)
Community Event Sponsorship Program *(2026 Pilot Program)*	CMO	10,000	One Time	General	No	No* (Budget Retreat)

Service Level Reductions, Alignments, & Efficiencies

Description	Department	Savings	One Time / On Going	Fund	CMO Recommended	Council Support?
Eliminating Dog Licenses	Clerk	~$1,000 & Staff Time	On Going	General	Yes	
Cease Printing Utility Billing Inserts	CMO	$18,000	On Going	General & Utility	Yes	
Board & Commission Mergers	CMO / Mult.	Staff	On Going	Most Funds	Yes	
Reduction/Consolidation of Communications Channels and Newsletters	CMO / Mult.	Staff	On Going	Most Funds	Yes	
Pilot Program - ATLAS	IT	Staff	On Going	Multiple	Yes	
Extend Replacements for Public Facing Computers	IT	TBD	On Going	General	Yes	

Service Level Reductions, Alignments, & Efficiencies

Description	Department	Savings	One Time / On Going	Fund	CMO Recommended	Council Support?
RV Dump – Pay Per Use	Finance/PW/IT/ CMO	$20,000	On Going	General & Utility Funds	Implemented	N/A
Utility Credit Card Fees Shifted to Customer (Free ACH Option retained)	Finance / PW	$70,000	On Going	Utility Funds	Yes	
Tax Software Implementation	Finance	Staff	On Going	Major Funds	Implementation Underway	Budgeted
Capital Budgeting Software	Finance	Staff	On Going	Most Funds	Exploring	
Various HR Initiatives: NeoGov Perform & Policy Management Modules, & Compensation Policy and Practice Review	HR	Staff	On Going	Every Fund	Yes	Yes, (Recommended at Budget Retreat)

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Service Level Reductions, Alignments, & Efficiencies

Description	Department	Savings	One Time / On Going	Fund	CMO Recommended	Council Support?
Reduction in Community Engagement Events	PD	Staff	On Going	General	Yes	
Elimination of Employee Golf Discount	PROS	TBD	On Going	Golf Fund	Yes	Implemented
Reduction in Projects	PROS	TBD	On Going	General & PROS Funds	Yes	
Reduction in Pavement Program	PW	TBD	One-Time	Capital	Yes	
Limit # and Scope of Code Amendments	CD	Staff	On Going	General	Yes	
Reduce Board & Commission Meetings	CD / Mult.	Staff	On Going	General	Yes	
Reduce Business Beat Roundtables	CD/EV	Staff	On Going	General	Yes	

Service Level Reductions, Alignments, & Efficiencies

Description	Department	Savings	One Time / On Going	Fund	CMO Recommended	Council Support?
Evaluate Special Events - # of Events	Clerk/PD/PW /CS/PROS	TBD	On Going	General	Yes	
Special Events – Traffic Control	PW	Staff	On Going	General	Yes	
Evaluate Cost Recovery for Police Special Duty Pay – Special Events, Other	Finance / PD	$8,000	On Going	General	Yes	
Eliminate The Block Party Event	CS	Staff	On Going	General	Yes	
Eliminate Data Axle (Business Support Database)	CS	$2,100	On Going	General	Yes	
Eliminate Mango Languages in 2028	CS	$4,100	On Going	General	Yes	

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Capital Improvement Plan Development and Prioritization

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Capital Projects Summary

- Initial capital requests exceeded $400M+ and 200+ individual projects.
- Staff are collaborating to align CIP Plan within available resources.
- Maintenance of existing City Assets, Information Technology, and Other Critical Infrastructure was prioritized.
- Grant funding, when/if available, used to best leverage City funds.
- Bond issuance opportunities will be explored to fund large and long-term liabilities *(Utility Projects, Major Vehicle Purchases)*
- Capital Themes: Current CIP, Technology, Decarb, and Pavement.

Current CIP Revisited

- The City currently has **$80M+**, and **180** Projects are at various stages of completion.
- Staff is developing a mid-year Capital Program Update. CMO and City Staff will evaluate each project for continuation into future years.
- Staff will be considering existing capacity and realistic bandwidth, with an emphasis on Quality over Quantity.

Technology

- Recent Software and Hardware Technology cost growth is a strain on City financial resources. AI investment is driving up hardware costs. With many software programs cloud-based, Staff is also seeing significant increases in SaaS. Some notable investments as follows;
- Server Replacements $2.5M (2027, 2030)
- 11 necessary software programs; IT estimates $775K in spending in 2027, increasing to $855K in 2028, split across General, Capital, & Utility Funds
  - Microsoft, Zoom, Data Security, 24/7/365 Monitoring, Email Protection, VPN, Server Virtualization, Cloud Backup/Storage.
- Tax Administration Software, $225K+ annually, Capital Fund
- Anticipated Utility Billing Software $100K+ annually across Utility Funds
- ERP System upgrade estimated at $430K beginning in 2029
- Police Body and Dash Cameras & Taser/VR ~$400K annually, Capital Fund

Decarb

- $26.9M in unfunded projects across City Facilities
  - Police/Court, Recreation & Senior Center, City Services, Library, Austin Neihoff, and Arts Center.
- While some grant funding is available, the City would be responsible for most (>$21M+) of the capital costs.
- Staff has engaged AECOM for Phase 1 - Electrical Load Analysis which is the first step for design and implementation. This step is required to provide technical direction for the City's Decarbonization Plan.
- In the meantime, as units come to end-of-life, a cost analysis will be performed to evaluate replacement on a like-for-like basis versus upgrading to a more efficient version.
- Building Energy Efficiency Projects Prioritized/Funded
- EV Chargers Prioritized/Funded (2/3rd externally funded)

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Pavement

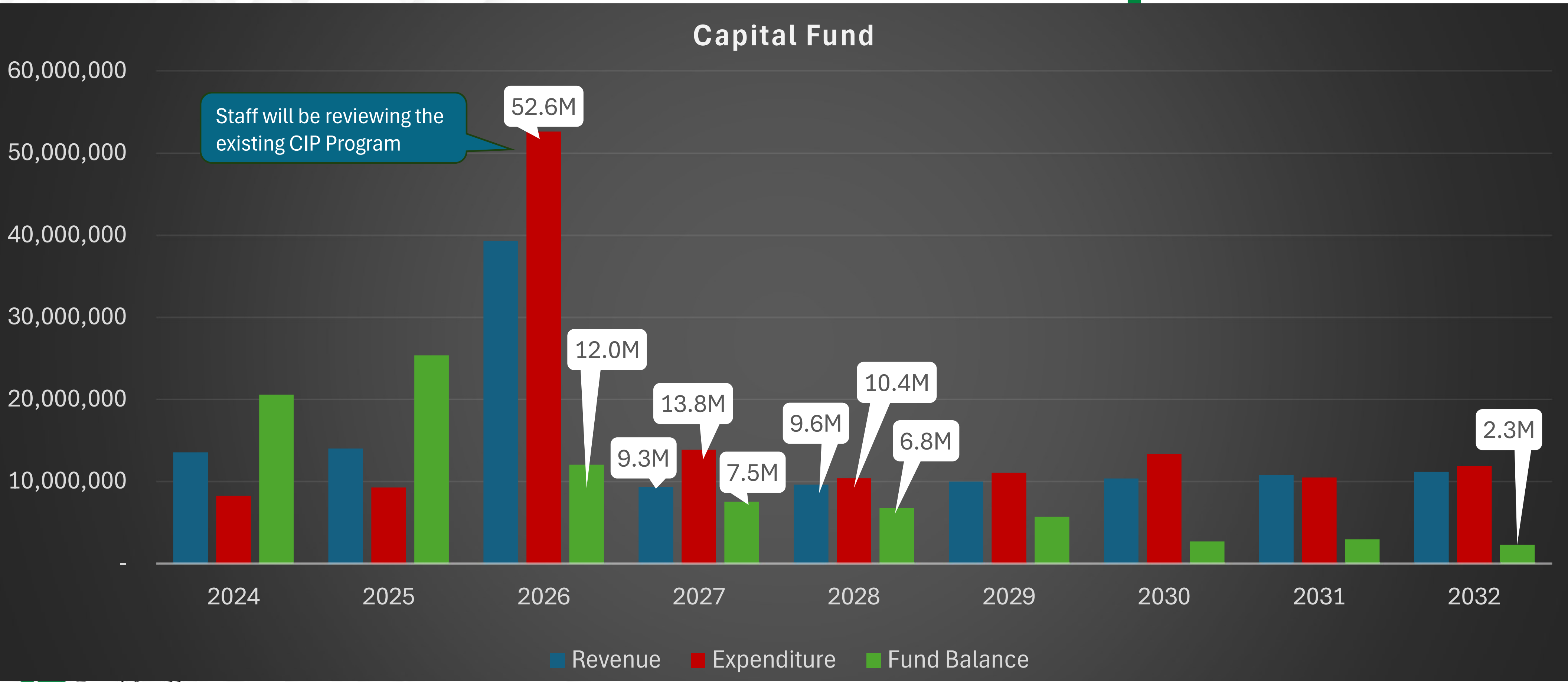
- Pavement program is a significant component of the City's Capital fund at ~$5M+ annually.
- Current PCI (Pavement Condition Index) is **73/74**
  - The City conducts an independent scan every 3 years
- Previous Council direction was to achieve a network average of 75 with no street below 35.
- Staff believes the City can maintain (for a time) current PCI by spending ~$3M annually, but in some years additional funding may be needed due to harsh winters or arterial needs.
- **<u>Council Decision Point</u>** – Direct Staff to reduce Paving Program and direct to Front & Center – Phase 2.

CIP Summary – All Funds

All Funds

Fund Description	2027	2028	2029	2030	2031	2032	Total
Conservation Trust - Lottery Fund	268,000	125,000	144,000	287,500	182,500	137,500	1,144,500
Cemetery Fund	22,500	124,500	25,000	25,500	26,300	27,100	250,900
PEG Fee Fund	10,000	10,000	10,000	10,000	10,000	10,000	60,000
Recreation Fund	1,633,000	936,500	732,500	289,750	254,300	527,100	4,373,150
Open Space Fund	180,000	495,000	123,000	127,000	390,000	725,000	2,040,000
Capital Projects Fund	13,121,203	9,614,275	10,257,440	12,536,992	9,613,122	10,950,170	66,093,202
Water Utility Fund	9,631,337	22,014,969	10,045,727	4,024,374	3,017,250	4,026,204	52,759,861
WasteWater Utility Fund	1,873,555	905,140	1,248,250	2,500,760	1,096,600	1,166,280	8,790,585
Storm Water Utility Fund	85,000	2,151,500	1,839,000	925,000	290,000	497,500	5,788,000
Solid Waste & Recycling Utility Fund	15,000	16,000	17,000	18,000	19,000	20,000	105,000
Golf Course Fund	414,137	252,500	547,500	135,000	35,000	230,000	1,614,137
Technology Management Fund	143,000	143,000	143,000	145,000	145,000	145,000	864,000
Total For All Funds	**27,396,732**	**36,788,384**	**25,132,417**	**21,024,876**	**15,079,072**	**18,461,854**	**143,883,335**

Fund Financial Forecast – Capital Fund



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Capital Fund – CIP Summary

Capital Projects Fund

		2027	2028	2029	2030	2031	2032	Total
Park and Playground Improvements (Capital)	%	250,000	125,000	125,000	137,500	162,500	137,500	937,500
Infield Renovations- Miners, Heritage, Cleo (Capital)	%	15,000	15,000	152,500	20,000	22,500	25,000	250,000
Access Control		374,000						374,000
IT UPS Modernization Project		45,000						45,000
Camera & DVR Replacement		106,000						106,000
Extreme Switch Replacement			100,000	100,000		100,000	100,000	400,000
Server Replacement		1,250,000			1,250,000			2,500,000
City Services Interior Finishes Refresh			106,058					106,058
Police/Court Elevator Modernization		20,000	-	230,000				250,000
Police Court Interior and Carport Refresh		258,750						258,750
Police Fleet Plan		459,600	477,584	496,287	515,739	535,969	557,007	3,042,186
Sales Tax Software*	%	225,500	237,000	249,000	261,500	274,500	288,300	1,535,800
Citywide Traffic Counts			25,000			30,000		55,000
Annual Traffic Calming Program		50,000	50,000	50,000	50,000	53,000	56,000	309,000
Annual Resurfacing Program (MF Impacts)		5,305,000	5,464,000	5,628,000	5,796,000	6,086,000	6,390,000	34,669,000
Concrete Replacement		138,000	145,000	153,000	160,000	168,000	176,000	940,000
Traffic Signals		140,000	140,000	150,000	150,000	150,000	160,000	890,000
Pavement Marking Program		230,000		241,000		245,000		716,000
School Zone Flashing Beacon Replacement			100,000					100,000
3202 Snowplow / Dump Truck Replacement (%)	%				378,000			378,000
3204 Snowplow / Dump Truck Replacement (%)	%				378,000			378,000
3424 Snowplow / Dump Truck Replacement (%)	%		340,000					340,000
3216 F550 Plow Truck Replacement			110,000					110,000
3403 Meter Truck Replacement (%)	%			15,000				15,000
3409 Replacement (%)	%				33,000			33,000
Fleet Floor Cleaner Replacement			16,000					16,000
Irrig Replacements & Improvs (Capital)		115,000	120,000	125,000	125,000	130,000	150,000	765,000
Median Landscape Reno (Parks)		-	-	50,000	850,000	25,000	25,000	950,000

Capital Fund – CIP Summary – Cont.

Capital Projects Fund

Project Name		2027	2028	2029	2030	2031	2032	Total
Median Landscape Reno (Parks)				50,000	850,000	25,000	25,000	950,000
Park Furnishing Replacements (Capital)		20,000	22,000	25,000	25,000	30,000	30,000	152,000
Surfacing Improvements		30,000	32,000	33,000	35,000	37,000	39,000	206,000
Community Park Playground & Splashpad Renovation		650,000						650,000
Library Snow Melt System 20yr Maintenance			23,000					23,000
Stick & Puck practice site conversion/construction			220,000					220,000
EOC workspace and technology build out		160,000						160,000
PROS(G) Integrated Weed Management Plan Updates	%		37,500					37,500
Vault and valve replacement	%		30,000					30,000
Council Chambers Audio Visual Upgrade		30,000			220,000			250,000
Backup Storage Refresh		154,000						154,000
IT Room Fire Supression Installation			150,000		75,000			225,000
Middle Mile Fiber		630,000						630,000
PD Patrol Car Starlink and Routers		279,000						279,000
SDMZ Server Replacement		134,000						134,000
Security Camera Replacement Project		95,000	70,000	50,000	50,000	50,000	150,000	465,000
SQL Updates		20,100		17,100	31,680	20,100		88,980
Synology Network Attached Storage Replacement		40,000					50,000	90,000
Tyler Enterprise Time Clock Replacement				80,000				80,000
Traffic Signal Illuminated Street Name Signs		88,000	88,000	132,000	132,000	198,000		638,000
Dillon Road Sidewalk (BNSF to 96th)		100,000		702,000				802,000
New Street Lighting		66,000	66,000	66,000	66,000	66,000	99,000	429,000
Transportation Systems Plan Update		264,000						264,000

Capital Fund – CIP Summary – Cont.

Capital Projects Fund

Project Name		2027	2028	2029	2030	2031	2032	Total
Arts Center Roof and Water Heater Replacement		7,500	75,000					82,500
Austin Niehoff HVAC replacement							39,500	39,500
City Services Water Heater Replacement			28,750					28,750
Library Elevator Modernization -Indoor and Exterior Systems		390,000						390,000
Library Parking Lot Resurfacing					182,500			182,500
Library Water Heater Replacement		49,450						49,450
3214 Skid Steer Replacement					75,000			75,000
3218 Operations Truck Replacement	%				37,500			37,500
3295 Replacement Loader	%						220,000	220,000
3428 Utilities Truck Replacement	%						22,500	22,500
3230 Utilities Truck Replacement	%						22,500	22,500
3431 Utilities Truck Replacement	%						22,500	22,500
City Services Car Wash Enhancement					25,000			25,000
Electric Sign Van with man lift							130,000	130,000
High Capacity Dump Truck	%						52,000	52,000
City Services Wash Bay Hotsy PM and Lighting Replacement		28,750						28,750
Police and Municipal Parking Lot Extension		20,000	100,000					120,000
Citywide EV Charger Implementation - Decarbonization	%		166,830		78,020		752,810	997,660
Parks Horiculture Greenhouse		75,000						75,000
Recreation Center & Memory Square Pool Concrete repair		12,000	12,000	12,000				36,000
Community Trail Connections	%		75,000	75,000	75,000			225,000
Tyler Enterprise Applications Cloud Migration				430,000	430,000	310,000	310,000	1,480,000
Police Body/Fleet camera and Taser/VR program		397,553	397,553	397,553	397,553	397,553	397,553	2,385,318
Capitalization of Multi-year (3+) Software Agreements		370,000	450,000	473,000	497,000	522,000	548,000	2,860,000
Museum Improvements		29,000						29,000
Total Capital Projects Fund		**13,121,203**	**9,614,275**	**10,257,440**	**12,536,992**	**9,613,122**	**10,950,170**	**66,093,202**

Capital Fund – CIP– Unfunded Projects

Capital Projects Fund - Unfunded

Project Name		2027	2028	2029	2030	2031	2032	Total
Park Division Equipment Replacements	%	180,000	196,000	200,000	204,000	210,400	216,800	1,207,200
Upgrade Restroom Facilities	%	37,500	40,500	56,250	42,750	46,500		223,500
Wifi Access Point Replacement				125,000	45,000			170,000
Police/Court Decarbonization		82,000	2,271,000					2,353,000
Recreation Center Decarb		1,747,000	13,773,000					15,520,000
City Serv Decarb (incl Solar)						840,000	4,993,000	5,833,000
Library Decarbonization				329,000	1,958,000			2,287,000
Austin Niehoff Decarbonization						61,000	364,000	425,000
City Hall Improvements		2,399,556						2,399,556
Arts Center Decarbonization						74,000	438,000	512,000
Operations Tablet Replacement (%)	%			3,750				3,750
Traffic Signal Timing		15,000		15,000		20,000		50,000
3260 Sweeper Replacement (%)	%			399,500				399,500
Technology Improvements		22,000	25,000	28,000	30,000	32,000	34,000	171,000
Park Division Equipment Tracki		-		35,000	40,000			75,000
Tennis Court Rebuild		100,000	110,000	120,000	130,000	150,000	170,000	780,000
Motor Vehicle/Road Equipment (Parks)		75,000	77,000	79,000	81,000	83,000	85,000	480,000
Park Division Equipment New Requests		100,000	100,000	105,000	105,000	110,000	110,000	630,000
Louisville Arboretum		53,000	55,000					108,000
Public Landscape Improvements		20,000	23,000	25,000	28,000	30,000	32,000	158,000
Feasbility Study Cleo Mudrock Park- MU Fields		100,000						100,000
Sports Complex Parking lot Surfacing			350,000					350,000
Library Millwork Refresh		73,625						73,625
Museum Building Improvements		132,250						132,250
Par Course Replacement			50,000	75,000	75,000			200,000

Capital Fund – CIP – Unfunded Projects

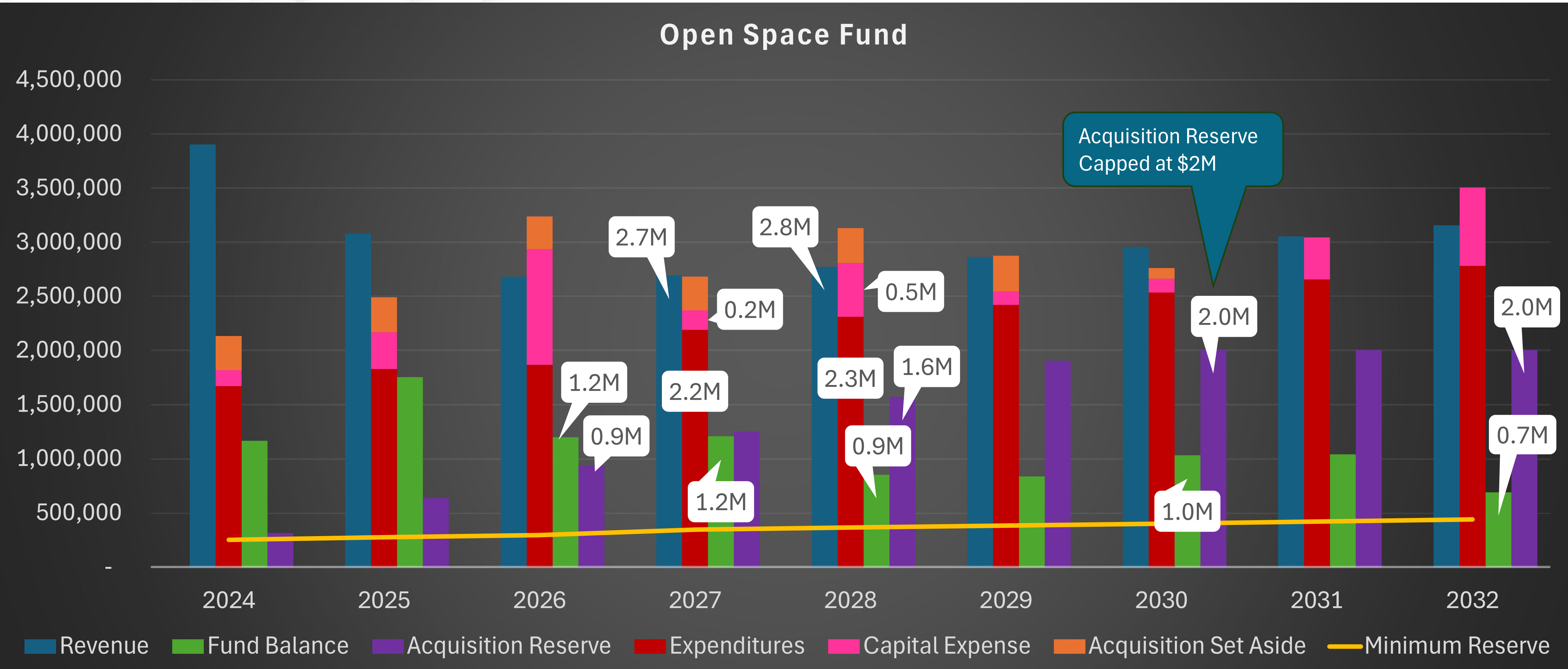
Capital Projects Fund - Unfunded

Project Name		2027	2028	2029	2030	2031	2032	Total
Par Course Replacement			50,000	75,000	75,000			200,000
Skate Park Improvements & Resurfacing	%			50,000				50,000
Budgeting Software and Resident Transparency		50,000	40,000	40,000	40,000	40,000	40,000	250,000
PD Security Additions		102,500						102,500
City Wide Underpass Project (4 Locations)		14,300,000	41,800,000	24,200,000	16,500,000	44,000,000		140,800,000
CO42 Corridor Enhancements			800,000	16,000,000	550,000	11,850,000	17,000,000	46,200,000
Downtown Front & Center - Phase II			741,750	3,300,000	1,246,575	550,000		5,838,325
Roosevelt Sidewalk Improvements			292,500					292,500
South Boulder Road Sidewalk Widening		160,000	1,358,000					1,518,000
Traffic Signal Painting					260,000			260,000
Via Appia Operational Improvements		619,360						619,360
Austin Niehoff Cabinets and Millwork		23,000						23,000
Library Back of House Refresh and Millwork Replacement			272,500					272,500
Library Roof Replacement		772,500						772,500
City Services Outbuilding/Equipment Storage		236,500						236,500
City Services Boiler Replacement					166,750			166,750
Museum Exterior Paint Refresh			69,000					69,000
Library Parking Garage Paint Refresh		46,500						46,500
City Services 2		250,000	23,000,000					23,250,000
City Hall Decarbonization						212,000	1,260,000	1,472,000
Site Planning Cottonwood Park & Red Tail Ridge Park Parcel			35,000		100,000			135,000
Design and Construction of Multipurpose field			50,000	1,000,000				1,050,000
Clubhouse Renovation & Expansion					10,000,000			10,000,000
Total Capital Projects Fund		**21,697,291**	**85,529,250**	**46,185,500**	**31,602,075**	**58,308,900**	**24,742,800**	**268,065,816**

O/S Fund "Big Picture"

- **Structurally Balanced in 2027 and 2028**
- O/S Fund forecasted 2027/2028 revenues - $2.7M / $2.8M
- O/S Fund forecasted 2027/2028 uses - $2.7M /$3.1M
  - Includes Capital expenses of $200K in 2027, $500K in 2028; and
  - Accounts for the Acquisition Set Aside ~$300K annually. Council Directed to model up to **$2M** during July 22nd Budget Retreat.
- With this adjustment to the Acquisition Set Aside, the long-term modeling no longer identifies an imbalance in future years.
- **No adjustments** to Capital Projects made since the Budget Retreat

Fund Financial Forecast – O/S Fund



O/S Fund – CIP Summary

Open Space Fund

		2027	2028	2029	2030	2031	2032	Total
Open Space Planning Documents			255,000					255,000
Open Space Parking Lot Maint			40,000		40,000			80,000
Open Space Signs		150,000	45,000	18,000	12,000			225,000
Open Space Amenity Maintenance				30,000				30,000
Machinery & Equipment		30,000	50,000					80,000
Soft Surface Trail Maint & Des						230,000	150,000	380,000
Warembourg Property and Fishing Pond Plan						160,000	575,000	735,000
PROS(G) Integrated Weed Management Plan Updates	%		30,000					30,000
Community Trail Connections	%	-	75,000	75,000	75,000			225,000
Total Open Space Fund		**180,000**	**495,000**	**123,000**	**127,000**	**390,000**	**725,000**	**2,040,000**

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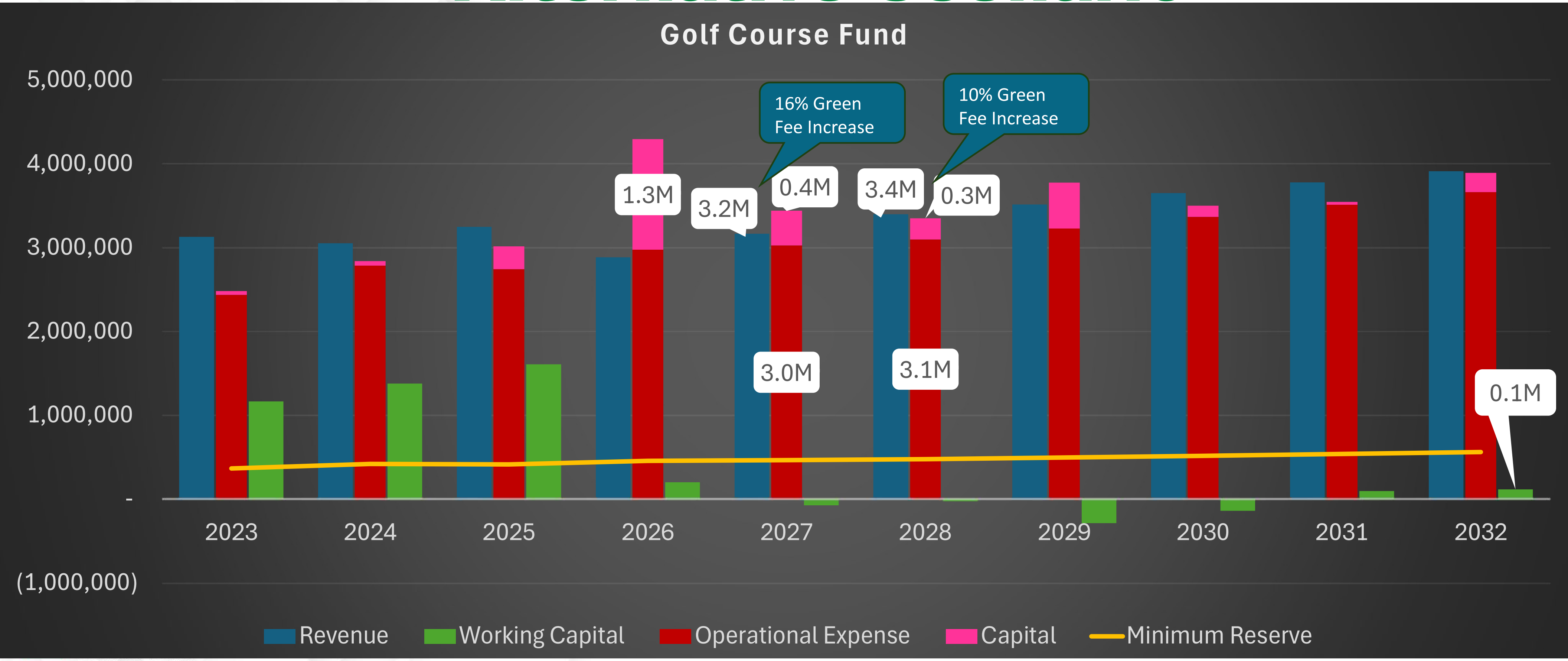
Golf Fund “Big Picture”

- Golf Fund forecasted 2027/2028 revenues - $3.0M / $3.1M
- Golf Fund forecasted 2027/2028 expenses - $3.4M / $3.4M
  - Includes Capital expenses of ~$400K in 2027 and ~$300K in 2028
  - Incorporates Operational “Turn Back” of ~ $60K
- Current Projected Operational Gaps of $60K in 2027, $20K in 2028
- Finance and Golf Staff have refined many line-item accounts since Budget Retreat.
- Preliminary Total Capital investments (2027-2032) - $1.6M
- One Capital Adjustment made since the Budget Retreat (Clubhouse to Unfunded)
- RAB has been engaged with meetings established through the Summer.
- This reflects the Staff’s ***preliminary*** efforts and ***is not*** the City Manager's recommended budget

Golf Fund Long Term Financial Forecast

Golf Fund Long Term Financial Forecast – Alternative Scenario



Golf Fund – CIP Summary

Golf Course Fund

		2027	2028	2029	2030	2031	2032	Total
Bunker Renovation		205,000						205,000
New Trees			15,000		15,000			30,000
Golf Operations Office Furn					50,000			50,000
Maintenance Facility Paving Improvements				227,000	35,000			262,000
Foley 673 Bedknife Grinder		56,400						56,400
Foley 653 Accu-Master Reel Grinder			84,000					84,000
175 Gallon Sprayer Replacement		50,000						50,000
Echo Robotic Ball Picker			30,000					30,000
Driving Range Porous Pave				65,000				65,000
Cart Path Repairs			35,000	35,000	35,000	35,000		140,000
PROS(G) Integrated Weed Management Plan Updates	%		7,500					7,500
Vault and valve replacement	%		30,000					30,000
Tripliex Mowers							230,000	230,000
Booster Pump Isolation		11,000						11,000
Work Carts			34,000	50,500				84,500
Replace Tee Line on Range		91,737						91,737
Fencing			17,000					17,000
Rough Mowers				170,000				170,000
Total Golf Course Fund		**414,137**	**252,500**	**547,500**	**135,000**	**35,000**	**230,000**	**1,614,137**

Golf Fund – CIP Unfunded Projects

Golf Course Fund - Unfunded

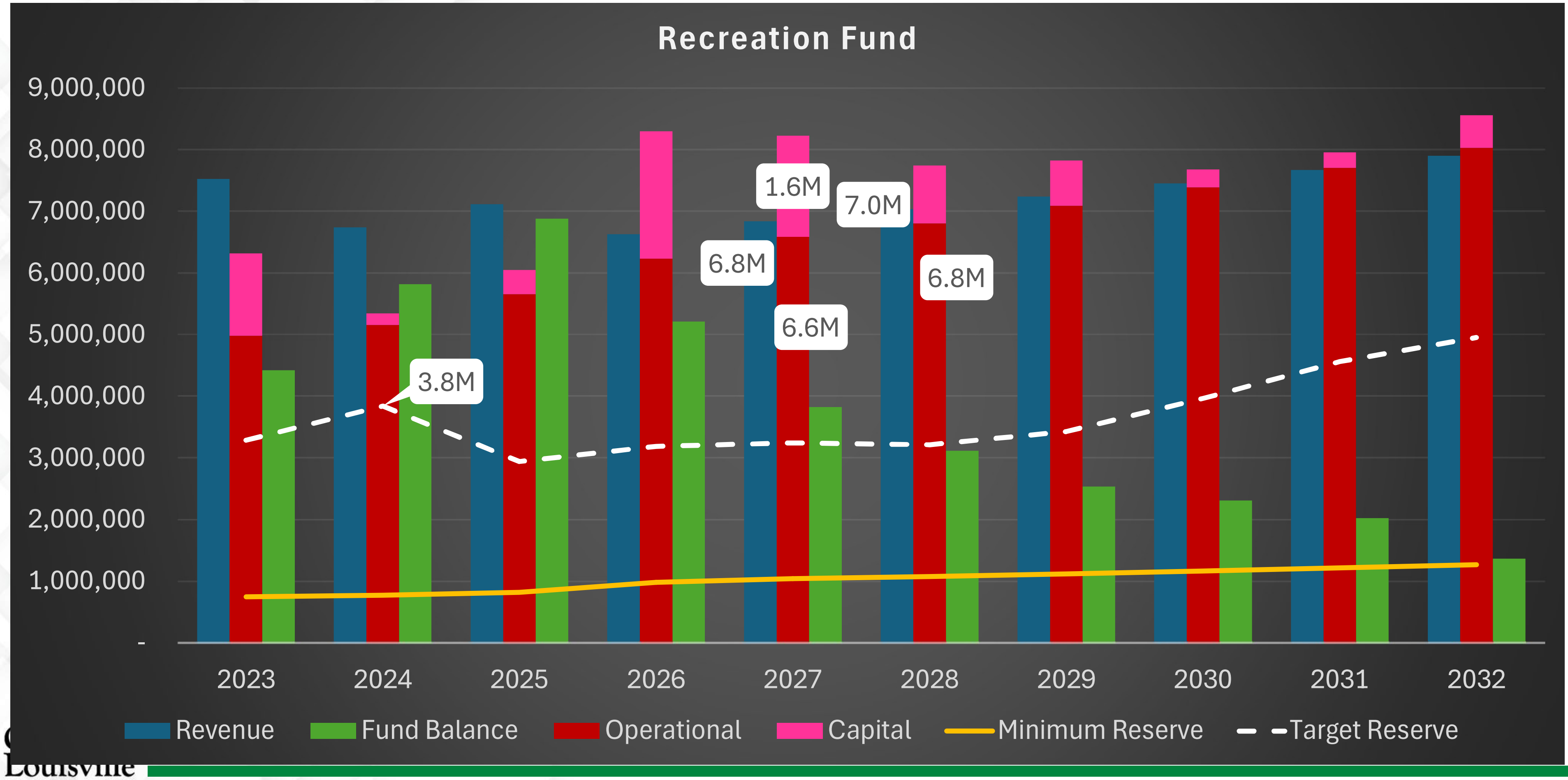
Project Name		2027	2028	2029	2030	2031	2032	Total
CCGC Water Rights	%	50,000	75,000					125,000
Clubhouse Redesign			125,000					125,000
Clubhouse Replacement						20,000,000		20,000,000
Golf Course Maintenance Roof Replacement and Solar		10,000	172,500		57,500			240,000
Golf Clubhouse Prkng Lot Light		132,000						132,000
Total Golf Course Fund		**192,000**	**372,500**	**-**	**57,500**	**20,000,000**	**-**	**20,622,000**

City of Louisville

Recreation Fund – “Big Picture”

- **Structurally Balanced in 2027 & 2028**
- **No changes** made since Budget Retreat
- The Renewal and Replacement Target falls short in Years 2029 & Beyond; staff will continue to closely monitor.
- Finance Staff consolidated certain equipment under Rec Center Equipment Replacement.

Fund Financial Forecasts – Rec Fund



Recreation Fund – CIP Summary

Recreation Fund

		2027	2028	2029	2030	2031	2032	Total
Machinery & Equipment	%	22,500	24,500	25,000	25,500	26,300	27,100	150,900
Pump Replacements					25,000			25,000
Memory Square Pool Furniture		15,000					20,000	35,000
Indoor pool replaster			300,000					300,000
Memory Return Line Replacement		600,000						600,000
Upgrade Restroom Facilities	%	12,500	13,500	18,750	14,250	15,500		74,500
Infield Renovations- Miners, Heritage, Cleo (Rec)	%	15,000	15,000	152,500	20,000	22,500	25,000	250,000
Rec Center Equip Replace		292,000	269,000	220,000	170,000	190,000	225,000	1,366,000
Recreation Center Elevator Upgrades and Modernization		25,000					230,000	255,000
Recreation Center Exterior Paint Refresh				247,250				247,250
Recreation Center Water Heater Replacement				69,000				69,000
Memory Square Pool - Hot Water Heater Replacement			34,500					34,500
Recreation Center Wall Tile and Grout Cleaning		46,000						46,000
Brooks Room Exterior Door Replacement		15,000						15,000
Rec. Center Pools Chlorinator Replacement			80,000					80,000
New & Replacement Cold Plunge Amenity			90,000					90,000
Operable Wall Re-cover		65,000						65,000
Memory Square Pool Inflatable Obstacle Course			30,000					30,000
Replacement of multipurpose meeting room chairs and dollys		70,000						70,000
Batting Cage Installation at Sports Complex		80,000						80,000
Rec & Senior Center Pool Boiler Replacement		375,000						375,000
Rec & Senior Center Pool Inflatable Course Replacement					35,000			35,000
Senior Kitchen Countertops Replacements			80,000					80,000
Total Recreation Fund		**1,633,000**	**936,500**	**732,500**	**289,750**	**254,300**	**527,100**	**4,373,150**

Recreation Fund – CIP Unfunded Projects

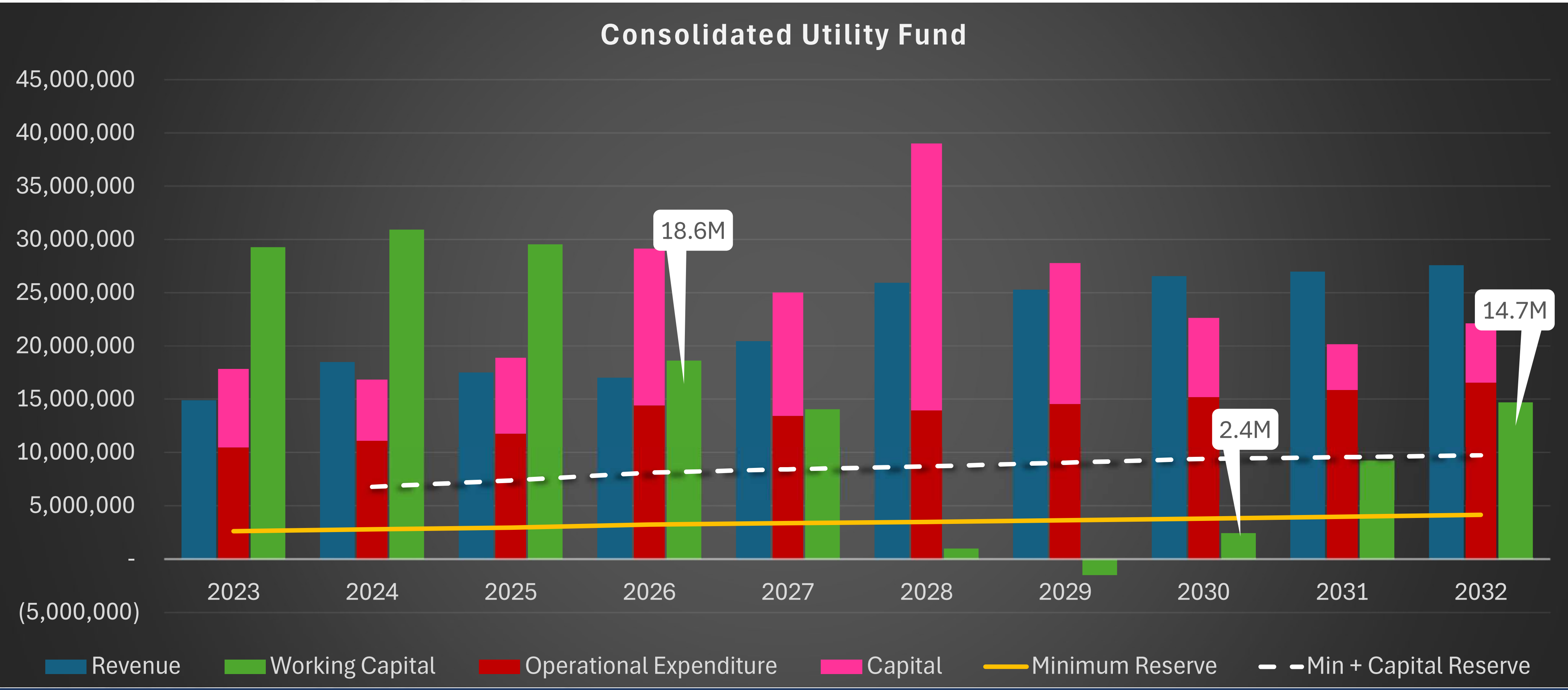
Recreation Fund - Unfunded

Project Name		2027	2028	2029	2030	2031	2032	Total
Skate Park Improvements & Resurfacing	%			50,000				50,000
Total Recreation Fund		**-**	**-**	**50,000**	**-**	**-**	**-**	**50,000**

Consolidated Utility Funds – "Big Picture"

- **No changes made since Budget Retreat**
- Notable 2027/28 Impacts:
- Impacts of future development & potential drought
- Fee adjustment methodology, seeking smoothing, consistency, and predictability in revenues, while remaining competitive in the region.
- Change in Accounting methodology practice in planning (budgeting) for Tap Fee Revenues
- Bonding likely needed to smooth out large capital projects (Raw Water Integration Project, Solid Residual, and Sid Copeland Admin Bldg.)
- Future 'Public Financing Study Session' for Utilities, Certain Vehicles, etc. TBD.
- Preliminary Total Capital investments (2027-2032) - $67.2M.

Fund Financial Forecasts – Utility Funds



Utility Funds – CIP Summary

Water Utility Fund

Project Name		2027	2028	2029	2030	2031	2032	Total
3202 Snowplow / Dump Truck Replacement (%)	%				42,000			42,000
3204 Snowplow / Dump Truck Replacement (%)	%				42,000			42,000
3424 Snowplow / Dump Truck Replacement (%)	%		85,000					85,000
3403 Meter Truck Replacement (%)	%			60,000				60,000
3409 Replacement (%)	%				77,000			77,000
North Water Plant Decarb				38,000	226,000			264,000
South Water Plant Decarb		145,000	860,000					1,005,000
Waterline Replacement		999,692	1,494,739	1,340,227	1,027,654	1,015,850	1,887,294	7,765,456
Louisville Reservoir Outlet Repairs		627,000						627,000
Security Replacement and Upgrades (%)	%			113,750				113,750
Water Valve Replacements			670,000					670,000
NWTP Backwash Building Roof Replacement		235,750		28,750				264,500
NCWCD-Windy Gap Firming Proj		1,433,000	1,440,000	1,431,000	1,438,000	1,446,000	1,455,000	8,643,000
Water Rights Acquisition		1,100,000	1,100,000					2,200,000
Water loop for NE Louisville		780,000						780,000
Big Dry Creek Augmentation Station		500,000						500,000
Filter Media Replacement HBWTP			401,000					401,000
HBWTP Recycle System		678,000						678,000
Raw Water Integration Project (RIP)			450,000	5,600,000				6,050,000
Utility Fiber (%)	%	325,000						325,000
Water Quality Algae Mitigation System					590,000			590,000
WTP Instrumentation Upgrades				280,000				280,000
Bomgar Infrastructure	%	126,750						126,750

City of Louisville

Utility Funds – CIP Summary - Cont.

Water Utility Fund

Project Name		2027	2028	2029	2030	2031	2032	Total
IT - Controls Server Refresh	%				300,000			300,000
Controls Switch Refresh	%	41,475	36,100					77,575
SWTP Fiber Connection		235,000						235,000
Centennial-Dogwood Zone connection		448,500						448,500
SWP - HVAC for Pre-Treatment B		189,750						189,750
Centennial PRV Rehabilitation						246,000		246,000
Lafayette Interconnection Upgrade		250,000						250,000
Pine & Hoover PRV Rehabilitation					190,000			190,000
WTP Sedimentation Repairs				1,100,000				1,100,000
Telemetry Site Refresh (Water)	%	1,125,000						1,125,000
NWTP/SWTP - Door Replacement		23,000						23,000
3218 Operations Truck Replacement	%				22,500			22,500
3295 Replacement Loader	%						55,000	55,000
3429 Utilities Truck Replacement	%						45,000	45,000
3428 Utilities Truck Replacement	%						45,000	45,000
3230 Utilities Truck Replacement	%						30,000	30,000
3431 Utilities Truck Replacement	%						30,000	30,000
High Capacity Dump Truck	%						182,000	182,000
Citywide EV Charger Implementation - Decarbonization	%		26,130		12,220		117,910	156,260
Utility Technology Upgrades	%	318,420				249,400	116,000	683,820
Utility Billing Software*	%	50,000	52,000	54,000	57,000	60,000	63,000	336,000
SCWTP Residual Management			10,000,000					10,000,000
SCWTP Administration Bldg			5,400,000					5,400,000
Total Water Utility Fund		**9,631,337**	**22,014,969**	**10,045,727**	**4,024,374**	**3,017,250**	**4,026,204**	**52,759,861**

City of Louisville

Utility Funds – CIP Summary - Cont.

Wastewater Utility Fund

Project Name		2027	2028	2029	2030	2031	2032	Total
Security Replacement and Upgrades (%)	%			61,250				61,250
Utility Fiber (%)	%	325,000						325,000
Sanitary Sewer Rehab - Replace		727,500	760,000	793,000	832,000	878,000	923,500	4,914,000
Waste Water Plant Decarb				95,000	564,000			659,000
WWTP -Centrifuge Building Roof Replacement				75,000				75,000
Bomgar Infrastructure	%	126,750						126,750
IT - Controls Server Refresh	%				300,000			300,000
Controls Switch Refresh	%	41,475	36,100					77,575
WWTP - Water Heater Replacements		17,250						17,250
WWTP Aeration Diffuser Replacement					750,000			750,000
Telemetry Site Refresh (WasteWater)	%	375,000						375,000
3218 Operations Truck Replacement	%				15,000			15,000
3428 Utilities Truck Replacement	%						7,500	7,500
3429 Utilities Truck Replacement	%						30,000	30,000
3230 Utilities Truck Replacement	%						22,500	22,500
3431 Utilities Truck Replacement	%						22,500	22,500
Portable Lift Station Pump				190,000				190,000
CTC Lift Station Generator	%		69,000					69,000
Citywide EV Charger Implementation - Decarbonization	%		8,040		3,760		36,280	48,080
Utility Technology Upgrades	%	230,580				180,600	84,000	495,180
Utility Billing Software*	%	30,000	32,000	34,000	36,000	38,000	40,000	210,000
Total Wastewater Utility Fund		**1,873,555**	**905,140**	**1,248,250**	**2,500,760**	**1,096,600**	**1,166,280**	**8,790,585**

Utility Funds – CIP Summary - Cont.

Storm Water Utility Fund

Project Name		2027	2028	2029	2030	2031	2032	Total
Storm System Maintenance		80,000	672,500	349,000	285,000	285,000	416,500	2,088,000
Coal Creek Village Drainage			770,000					770,000
Coal Creek Drainageway 7-1 At HWY42			635,000	735,000	635,000			2,005,000
Bullhead Gulch BNSF Pipe Upsizing				750,000				750,000
3406 Stormwater Utility Vehicle Replacement							50,000	50,000
High Capacity Dump Truck	%						26,000	26,000
CTC Lift Station Generator	%		69,000					69,000
Utility Billing Software*	%	5,000	5,000	5,000	5,000	5,000	5,000	30,000
Total Storm Water Utility Fund		**85,000**	**2,151,500**	**1,839,000**	**925,000**	**290,000**	**497,500**	**5,788,000**

City of Louisville

Utility Funds – CIP Summary - Cont. Unfunded

Water Utility Fund - Unfunded

Project Name		2027	2028	2029	2030	2031	2032	Total
Operations Tablet Replacement (%)	%			18,750				18,750
CCGC Water Rights	%	50,000	75,000					125,000
Total Water Utility Fund		**50,000**	**75,000**	**18,750**	**-**	**-**	**-**	**143,750**

Wastewater Utility Fund - Unfunded

Project Name		2027	2028	2029	2030	2031	2032	Total
Operations Tablet Replacement (%)	%			11,250				11,250
Total Wastewater Utility Fund		**-**	**-**	**11,250**	**-**	**-**	**-**	**11,250**

Storm Water Utility Fund - Unfunded

Project Name		2027	2028	2029	2030	2031	2032	Total
Operations Tablet Replacement (%)	%			3,750				3,750
3260 Sweeper Replacement (%)	%			70,500				70,500
CTC Detention Pond Maintenance		3,090,000						3,090,000
Total Storm Water Utility Fund		**3,090,000**	**-**	**74,250**	**-**	**-**	**-**	**3,164,250**

Future Budget Meetings

- Thursday, August 20th – Finance Committee – Budget Retreat Recap
- Tuesday, Sept 1st – Council Meeting – City Manager Recommended Budget Presentation
- Tuesday, Oct 20th – Council Meeting – City Manager Final Budget Presentation
- Monday, November 2nd – Council Meeting – 2027/28 Operating and Capital Budget, including 2027-2032 C-I-P Adoption

City Council Budget Retreat Follow up

With Council's feedback and direction, City Staff will work collaboratively towards developing the 2027/28 City Manager's Recommended Budget for your consideration this September.

Thank you! Staff are available to answer questions.