



City Council Finance Committee

Meeting Agenda

Friday, November 22, 2019
City Hall – Spruce Room
749 Main Street
9:30 a.m.

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda
- IV. Approval of the Minutes from the October 25, 2019 Meeting (page 2)
- V. Public Comments on Items Not on the Agenda
- VI. Sales Tax Reports for the Quarter Ended September 30, 2019 (page 8)
- VII. Reprogramming Recreation Sales Tax Refund (page 23)
- VIII. Review of Non-Profit Grant Program (page 24)
- IX. Preliminary 2020 Work Plan Review (page 37)
- X. Staff Reports/Updates/Discussions
- XI. Possible Discussion Items for Next Regular Meeting
 - Review Expenditure Cost Allocations
 - Recreation Center Fees and Rate Structure
- XII. Adjourn

City of Louisville, Colorado

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City Council Finance Committee

Meeting Minutes

Friday, October 25, 2019
City Hall, Spruce Room
749 Main Street

CALL TO ORDER

The meeting was called to order at 9:33 a.m.

ROLL CALL

The following were present:

City Council: Mayor Muckle, Council Member Maloney and Council Member Lipton

Staff/Others Present: Heather Balsler, City Manager, Megan Davis, Deputy City Manager, Emily Hogan, Assistant City Manager for Communications & Special Projects, Kevin Watson, Finance Director, Nathan Mosley, Director of Parks, Recreation & Open Space, Kurt Kowar, Public Works Director, Cara Golden, Accounting Manager, Chris Neves Director of Information Technology, Kathy Martin, Recreation Superintendent, Penney Bolte, Tax Manager, David Baril, Head Golf Professional, Nat Ahrens, IT Business Data Analyst, and Debby Fahey, City Council Candidate

Absent: None

APPROVAL OF THE AGENDA

Finance Committee Members approved the agenda as presented.

APPROVAL OF THE MINUTES FROM THE SEPTEMBER 13, 2019 MEETING

Finance Committee Members approved the September 13, 2019 minutes as presented.

PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA

Finance Committee Chairperson Dennis Maloney expressed his appreciation of the efforts and work performed by staff over the past year.

CHARGES FOR SERVICES & FEES

Deputy City Manager Megan Davis presented the proposed 2020 Fees, Rates and Charges schedules for the City of Louisville. Manager Davis stated that both the City Council list of fees and the City Manager list of fees were being provided for review. Manager Davis added that the 2020 fee changes are noted in red on the schedules and include the current 2019 fee amounts.

Finance Committee Member Lipton questioned why the 5% inflator rate was not being applied to certain fees, such as the Sales/Use Tax License fee. Tax Manager Bolte stated that the tax module is unable to accommodate cents in the license fee amount, and that the current fee is presently comparable to that of other municipalities. Member Lipton stated that the City is losing revenue by waiting to make adjustments.

Member Lipton stated that the Recreation Center fees are still questionable, and that more in-depth analysis is required to determine if the 5% inflator rate is appropriate to cover its costs. Member Lipton asked about special pricing for Monarch High School, the Louisville Dolphins, and the Silver Sneaker program stating that the City's subsidies need to be evaluated. Director Mosley stated that all other jurisdictions subsidize schools in using similar facilities, but that if the City is looking to change the structure, it should be done in advance of the next contract cycle. City Manager Balser stated that most communities favor supporting local schools.

Director Mosely stated that he would add this topic for discussion at the next Recreation Advisory Board (RAB) meeting. Director Mosely agreed that there are many categories of fees that could possibly be streamlined. Chairperson Maloney stated that the City should consider quantifying how subsidy amounts are determined, and who qualifies, in its Financial Policies. Superintendent Martin stated that the Feds determine some factors for its funding, such as what age qualifies a person as a "senior".

Finance Committee Member Lipton asked about the large increase in Tap Fees, stating that this may deter future development in the City. Public Works Director Kowar stated that the fees will increase significantly January 15, 2020, and are based on the current market value of water. Director Kowar stated that the City is

nearing build-out and with the substantial growth of the surrounding area, there is increased competition for the remaining water. Director Kowar stated that Louisville has added the ability for a business to bring their own water to the City in lieu of paying a tap fee. Mayor Muckle stated he was in favor of offering this option to developers and supports the increase in tap fee costs to cover City-provided water.

Director Kowar stated that these fees have not been presented to City Council in the past, and are generally approved by the City Manager. Director Kowar stated the City is being consistent and operating on the basis of recovering actual costs to provide services. City Manager Balsler stated that the City is following its Municipal Code, and that the fees are not being set arbitrarily. Manager Balsler concurred that the CMO and staff set the tap fees and are providing 2-3 months' notice before the change.

Member Lipton stated that the City should consider amortizing these fees and to prevent growing fund balances. Director Kowar stated that funding is needed to respond to immediate needs and that there are plans to continue to buy water. Mayor Muckle stated fund balances would not accumulate but rather be spent to buy water. Finance Committee Members and staff agreed that this topic would be added to the October 30 Utility Commission agenda.

Finance Committee Chairperson Maloney stated he would like to recommend Finance Committee support of the proposed 2020 fees and charges to the full City Council. Mayor Muckle stated he would support recommendation and that he was satisfied with the process and review. Member Lipton requested the Chairperson state that the majority of the Finance Committee supports the fees and charges.

The report and corresponding narrative can be located in the packet of the October 25, 2019 Finance Committee Meeting.

DASHBOARDS FOR THE QUARTER ENDED SEPTEMBER 30, 2019

Golf Professional David Baril handed out the quarter-end dashboard for the Coal Creek Golf Course to the Finance Committee. Mr. Baril stated that the golf course has experienced two record quarters in 2019 – the worst, 2nd quarter, and the best, 3rd quarter. Finance Committee Members and staff discussed the contract negotiations with Sweet Spot Café, golf course subsidies for Monarch High School, and that reduced water costs have helped with the golf course's expenses.

Director of Parks, Recreation & Open Space Nathan Mosley presented the quarter-end dashboard for the Recreation & Senior Center.

Public Works Director Kurt Kowar presented the quarter-end dashboard for Water, Wastewater and Storm Water to the Finance Committee. Director Kowar stated

that he is taking steps to balance the budget by cutting \$1M for (2) projects. This will be in addition to operational staff savings due to vacancies.

Finance Committee Chairperson Maloney asked if a 3-year average could be added to the Cumulative Revenue Year over Year graph for Water. Analyst Ahrens stated he would look into the revision.

The report and corresponding narrative can be located in the packet of the October 25, 2019 Finance Committee Meeting.

CAPITAL IMPROVEMENT PROGRAM REPORT FOR THE QUARTER ENDED SEPTEMBER 30, 2019

Accounting Manager Cara Golden presented the Capital Improvements Program report through September 30, 2019 to the Finance Committee. Manager Golden highlighted for the Committee that columns had been added to the report design for “Annum of initial budget approval” and “Not Started”.

Finance Committee Member Lipton asked to have a column added for the “Original Budget”. Member Lipton asked how “scope changes” are captured. The Finance Committee and staff discussed that change orders are generally covered by contingency funds, but that not all capital investments include a contingency. Members and staff also discussed that project delays are sometimes due to a 3rd parties (e.g. Public Service), and sometimes in finding personnel to perform work at a reasonable price in a reasonable time-frame.

The reports and corresponding narrative can be located in the packet of the October 25, 2019 Finance Committee Meeting.

REVENUE PROJECTION DASHBOARD

Director Watson presented the last dashboard for 2019. Director Watson highlighted a substantial increase in sales tax revenue due to audit revenue, and slight increases in the projections for Lodging Tax, Franchise Fees, Marijuana Tax, Court Fines and State Lottery. The projection for Consumer Use Tax was reduced.

Finance Committee Members had no questions.

The reports and corresponding narrative can be located in the packet of the October 25, 2019 Finance Committee Meeting.

FINANCIAL STATEMENTS FOR THE QUARTER ENDED SEPTEMBER 30, 2019

Finance Director Watson presented the financial statements for the period ending September 30, 2019.

The Finance Committee had no questions.

The reports and corresponding narrative can be located in the packet of the October 25, 2019 Finance Committee Meeting.

CASH & INVESTMENT REPORTS FOR THE QUARTER ENDED SEPTEMBER

Finance Director Kevin Watson presented the quarterly investment reports provided by the City's Investment Advisor, Chandler Asset Management.

The Finance Committee had no questions.

The reports and corresponding narrative can be located in the packet of the October 25, 2019 Finance Committee Meeting.

STAFF REPORTS/UPDATES/DISCUSSIONS

Sales & Use Tax Update

Tax Manager Penney Bolte handed out preliminary Revenue History and Total Sales Tax Revenue reports for third quarter 2019. Manager Bolte stated that sales tax revenue, less audit revenue, is trending up 4.3% YTD as compared to 2018. Total sales tax revenue, including audit revenue, is trending 3.1% above the City's latest projections.

Ms. Bolte stated that there are still a couple hundred tax returns yet to be received for the 3rd quarter, and that the full reports will be provided at the November 2019 Finance Committee meeting.

Work Plan

The Committee reviewed the fourth quarter items and requested that the Re-Programming Recreation Center Sales Tax Refund be retitled Recreation Center Sales Tax discussion.

Renewal & Replacement Worksheets

Finance Committee Members stated the worksheets should be looked at after 2019 year-end. Director Watson stated the worksheets could be updated by March or April 2020. The Finance Committee requested the worksheets be added to the 2nd Q 2020 Work Plan and included as part of the next budget process.

The reports and corresponding narrative can be located in the packet of the October 25, 2019 Finance Committee Meeting.

DISCUSSION ITEMS FOR THE NEXT REGULAR MEETING

The next regular Finance Committee Meeting is scheduled for Friday, November 22, 2019 at 9:30 a.m.

Items scheduled for discussion at the next meeting include:

- Recreation Center Sales Tax Discussion
- Quarterly Sales Tax Reports
- Review Non-Profit Grant Application Process for 2021-2022
- Work Plan

ADJOURN

The meeting was adjourned at 11:23 a.m.

SUBJECT: SALES TAX REPORTS FOR THE MONTH ENDED SEPTEMBER 30, 2019

DATE: NOVEMBER 22, 2019

PRESENTED BY: PENNEY BOLTE, FINANCE DEPARTMENT

SUMMARY:

Attached are the monthly revenue reports for sales tax, lodging tax, auto use tax, consumer use tax, and building use tax for the month ending September 30, 2019. Also included are the monthly and quarterly reports on sales tax revenue by area, by industry for both inside-City and outside-City vendors, revenue by area graphs for restaurants, and historical revenue.

Total revenue through September 2019 for the specific taxes contained on the Revenue History report, increased 7.6% YTD from the same period in 2018.

The month of September 2019 ended with total sales tax revenue up 6.2% from September 2018. YTD sales tax revenue through Q3-2019 is 12.8% above 2018 and 3.6% above projections. Excluding audit revenue, sales tax is trending 4.8% above 2018 YTD.

Lodging tax revenue for September 2019 increased 2.6% from September 2018, and YTD revenue through Q3-2019 is down 4.3% as compared to 2018. However, lodging tax revenue is currently 3.3% above projections.

Auto use tax revenue for September 2019 decreased 38.8% from September 2018. YTD revenue through Q3-2019 is down 10.3% to 2018 and is 2.1% above current projections.

Building use tax revenue for September 2019 decreased 51.5% from September 2018. YTD revenue through Q3-2019 is 7.6% below 2018 revenue YTD, and 7.0% below projections.

Consumer use tax revenue for September 2019 decreased 39.7% from September 2018, but YTD revenue through Q3-2019 is currently 7.7% above 2018. Consumer use is 4.2% above projections. Excluding audit revenue, consumer use tax is trending 25.0% above 2018 YTD.

The monthly and quarterly sales tax revenue by area reports represent the YTD retail health of various quadrants of the City. These reports include all vendors remitting tax to the City.

SUBJECT: SALES TAX REPORTS FOR THE MONTH ENDED SEPTEMBER 30, 2019

DATE: NOVEMBER 22, 2019

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The Monthly Revenue by Area report for September 2019 indicates gains for Outside City, Louisville Plaza, McCaslin North, Downtown, Highway 42 South, Highway 42 North, Centennial Valley and South Suburban. The areas Interchange, CTC, South Boulder Road, Pine Street and Residential have decreased through third quarter.

The Quarterly Revenue by Area sales tax report through 3rd quarter 2019 is a one-page snapshot for major areas in the City. The original sectors are combined into Western, Eastern, Northern, Central and Outside City areas.

The McCaslin/Western, Outside City, Downtown/Central, and CTC/Eastern sectors of the City recognized gains through Q3-2019, but the South Boulder Rd/Northern sector declined through 3rd quarter. Most notably, the Outside City sector through 3rd quarter has increased 17.26% over 2018.

The monthly and quarterly sales tax revenue by industry reports represent the retail health of individual industry sectors of the City. These reports include all vendors remitting tax to the City.

The Monthly Revenue by Industry report for September 2019 indicates gains for all industries except; Services, Finance/Leasing, Manufacturing, and Agriculture, which declined.

As with the Quarterly Revenue by Area report, the Quarterly Revenue by Industry sales tax report through 3rd quarter 2019 represents industry sectors that have been grouped together and are color-coded.

All major industry sectors ended up through 3rd quarter 2019 except Grocery.

Also included are separate quarterly reports by industry for Inside-City and Outside-City sales tax revenue. Through Q3-2019, Inside-City sales tax revenue trended flat overall with a 0.1% decrease, and Outside-City sales tax revenue increased 17.3% as compared to 2018.

The Restaurant Revenue graphs indicate Eating and Drinking establishment revenue increased 2.2% through 3rd quarter. Sales tax revenue for 2019 reflects small increases for Downtown, Interchange, and McCaslin areas, while SBR/Hwy 42 and Louisville Plaza declined slightly.

The Historical quarterly report excludes audit revenue and provides 3rd quarter comparisons from 2012 to present. 3rd Quarter 2019 recognized a 12.5% increase over 3rd Quarter 2018.

CITY OF LOUISVILLE

**Revenue History
2015 through 2019**

YEAR	MONTH	SALES TAX	CONS. USE TAX	BLDG USE TAX	AUTO USE TAX	LODGING TAX	AUDIT REVENUE	TOTAL
2019								
	JANUARY	1,071,558	127,245	82,854	201,074	21,423	18,826	1,522,980
	FEBRUARY	936,429	147,890	256,667	118,258	21,707	67,844	1,548,795
	MARCH	1,334,863	152,930	65,076	142,231	27,356	74,188	1,796,643
	APRIL	1,159,948	284,945	216,439	123,778	30,600	27,803	1,843,514
	MAY	1,223,169	92,960	281,555	162,333	44,797	105,311	1,910,125
	JUNE	1,579,107	154,476	324,102	109,552	53,263	44,863	2,265,363
	JULY	1,366,196	95,129	208,918	160,122	62,859	22,182	1,915,406
	AUGUST	1,488,654	113,156	88,430	145,808	57,724	810,122	2,703,894
	SEPTEMBER	1,501,976	140,882	143,151	143,031	46,348	30,769	2,006,157
	OCTOBER							-
	NOVEMBER							-
	DECEMBER							-
	YTD TOTALS	11,661,900	1,309,615	1,667,192	1,306,187	366,076	1,201,908	17,512,878
	YTD Variance % to Prior Year	4.8%	25.0%	-8.2%	-10.3%	-4.3%	165.3%	7.6%
2018								
	JANUARY	1,141,972	128,132	293,454	114,134	29,376	13,506	1,720,575
	FEBRUARY	984,046	102,847	264,342	135,811	26,701	22,330	1,536,077
	MARCH	1,254,090	142,326	80,344	151,611	29,394	63,215	1,720,980
	APRIL	1,131,949	124,051	131,283	134,771	32,459	6,816	1,561,328
	MAY	1,284,619	86,666	86,100	124,497	44,481	(24,431)	1,601,930
	JUNE	1,458,894	144,902	106,167	100,297	57,035	30,865	1,898,161
	JULY	1,247,212	74,536	202,707	189,545	58,802	18,943	1,791,745
	AUGUST	1,198,848	98,692	356,991	271,704	58,980	196,689	2,181,902
	SEPTEMBER	1,425,270	145,883	295,455	233,665	45,157	125,089	2,270,519
	OCTOBER	1,187,020	103,396	294,551	240,914	39,845	10,093	1,875,820
	NOVEMBER	1,113,867	98,406	128,352	173,601	31,504	24,264	1,569,994
	DECEMBER	1,889,403	194,260	71,376	146,093	18,792	82,181	2,402,104
	YTD TOTALS	15,317,190	1,444,095	2,311,122	2,016,642	472,526	569,560	22,131,136
	YTD Variance % to Prior Year	9.8%	5.1%	26.7%	35.5%	-8.6%	-43.8%	9.7%
2017								
	JANUARY	1,052,366	120,516	275,878	144,997	27,069	27,040	1,647,866
	FEBRUARY	864,842	92,210	103,187	110,561	24,240	8,935	1,203,976
	MARCH	1,182,825	127,911	300,687	123,024	33,056	48,822	1,816,325
	APRIL	1,044,230	108,870	95,596	92,463	34,743	97,793	1,473,695
	MAY	1,183,115	88,324	76,348	137,918	49,217	20,318	1,555,239
	JUNE	1,336,406	188,150	151,145	96,187	61,489	600,842	2,434,220
	JULY	1,137,813	82,143	94,455	123,752	61,409	25,805	1,525,376
	AUGUST	1,119,641	78,263	126,830	145,656	67,270	16,805	1,554,465
	SEPTEMBER	1,209,258	172,598	125,682	140,721	51,452	60,646	1,760,358
	OCTOBER	1,154,708	74,279	164,724	122,230	49,334	11,343	1,576,618
	NOVEMBER	1,112,434	87,717	37,893	132,970	26,870	45,130	1,443,015
	DECEMBER	1,554,048	153,334	271,190	118,218	30,714	50,309	2,177,813
	YTD TOTALS	13,951,686	1,374,317	1,823,614	1,488,699	516,863	1,013,786	20,168,965
	YTD Variance % to Prior Year	8.7%	-16.0%	-8.9%	9.7%	3.3%	135.0%	7.5%
2016								
	JANUARY	886,723	222,163	174,842	100,855	25,767	8,203	1,418,554
	FEBRUARY	920,875	109,063	76,430	97,034	28,321	23,180	1,254,904
	MARCH	1,054,128	112,590	159,627	121,325	32,422	21,364	1,501,456
	APRIL	949,906	131,439	62,683	109,192	35,442	122,599	1,411,260
	MAY	1,032,963	93,047	235,856	90,115	48,597	24,809	1,525,386
	JUNE	1,216,853	145,283	510,772	109,738	56,221	8,832	2,047,699
	JULY	1,136,035	65,541	161,699	140,522	61,691	233	1,565,722
	AUGUST	1,050,800	124,102	155,447	112,981	60,005	3,013	1,506,350
	SEPTEMBER	1,153,466	101,636	64,269	115,244	49,801	12,266	1,496,681
	OCTOBER	1,003,857	244,682	305,287	124,471	46,278	3,267	1,727,843
	NOVEMBER	1,005,580	94,546	49,929	95,372	33,551	85,313	1,364,290
	DECEMBER	1,420,942	192,820	44,792	140,458	22,127	118,246	1,939,385
	YTD TOTALS	12,832,129	1,636,914	2,001,634	1,357,306	500,223	431,325	18,759,531
	YTD Variance % to Prior Year	7.2%	28.6%	26.3%	-1.1%	7.2%	-6.4%	9.5%
2015								
	JANUARY	930,279	85,960	65,576	106,340	24,681	10,554	1,223,389
	FEBRUARY	751,446	89,441	35,569	113,225	23,429	64,859	1,077,969
	MARCH	966,850	124,548	136,921	111,521	30,900	52,296	1,423,036
	APRIL	926,082	94,037	93,561	89,588	34,080	72,649	1,309,996
	MAY	931,057	89,679	157,466	93,186	47,601	36,203	1,355,193
	JUNE	1,116,715	136,236	42,484	99,549	51,846	6,755	1,453,585
	JULY	1,026,333	68,703	472,951	107,445	57,071	29,908	1,762,410
	AUGUST	983,178	95,308	214,635	131,001	55,216	61,248	1,540,586
	SEPTEMBER	1,097,796	122,579	98,891	123,913	45,015	42,235	1,530,430
	OCTOBER	948,794	101,783	149,737	123,187	45,615	56,024	1,425,141
	NOVEMBER	933,235	119,106	72,504	131,168	28,694	19,884	1,304,591
	DECEMBER	1,360,790	145,597	45,098	142,083	22,498	8,276	1,724,342
	YTD TOTALS	11,972,557	1,272,978	1,585,392	1,372,205	466,646	460,891	17,130,661

**City of Louisville, Colorado
Total Sales Tax Revenue
2015 -2019**

Month Of Sale	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projection	2019 Actual	Mnthly % Of 2018	Y-T-D % Of 2018	Mnthly % Of Proj.	Y-T-D % Of Proj.
Jan	938,911	890,050	1,054,675	1,150,144	1,235,501	1,071,177	93.1%	93.1%	86.7%	86.7%
Feb	808,454	922,502	866,877	999,636	1,108,808	987,642	98.8%	95.8%	89.1%	87.8%
Mar	979,639	1,055,715	1,189,196	1,259,719	1,381,243	1,362,876	108.2%	100.4%	98.7%	91.8%
Apr	968,100	964,682	1,045,769	1,132,162	1,300,348	1,181,395	104.3%	101.4%	90.9%	91.6%
May	944,922	1,043,401	1,192,302	1,287,256	1,385,890	1,225,638	95.2%	100.0%	88.4%	90.9%
Jun	1,120,140	1,218,023	1,859,310	1,467,403	1,584,556	1,583,559	107.9%	101.6%	99.9%	92.7%
Jul	1,038,928	1,136,243	1,149,068	1,252,821	1,374,703	1,396,010	111.4%	103.0%	101.5%	94.0%
Aug	993,159	1,053,719	1,134,443	1,202,431	1,342,865	2,287,534	190.2%	113.8%	170.3%	103.6%
Sep	1,103,330	1,154,610	1,256,653	1,432,059	1,466,245	1,520,636	106.2%	112.8%	103.7%	103.6%
Oct	954,697	1,003,914	1,160,202	1,187,678	1,315,011		0.0%	102.0%	0.0%	93.5%
Nov	935,693	1,011,439	1,124,996	1,132,530	1,306,087		0.0%	93.4%	0.0%	85.2%
Dec	1,364,240	1,422,983	1,571,740	1,896,863	1,812,354		0.0%	81.9%	0.0%	75.9%
Totals	12,150,213	12,877,281	14,605,231	15,400,702	16,613,610	12,616,465				
% Of Change	6.1%	6.0%	13.4%	5.4%	7.9%					

**City of Louisville, Colorado
Lodging Tax Revenue
2015 -2019**

Month Of Sale	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projection	2019 Actual	Mnthly % Of 2018	Y-T-D % Of 2018	Mnthly % Of Proj.	Y-T-D % Of Proj.
Jan	24,681	25,767	27,069	29,376	25,873	21,423	72.9%	72.9%	82.8%	82.8%
Feb	23,429	28,321	24,240	26,701	25,307	21,707	81.3%	76.9%	85.8%	84.3%
Mar	33,963	32,422	33,056	29,394	29,238	27,356	93.1%	82.5%	93.6%	87.6%
Apr	34,080	35,442	34,743	32,459	30,919	30,600	94.3%	85.7%	99.0%	90.8%
May	47,601	48,597	49,217	44,481	44,704	44,797	100.7%	89.8%	100.2%	93.5%
Jun	51,846	56,221	61,489	57,035	49,503	53,263	93.4%	90.7%	107.6%	96.9%
Jul	57,071	61,691	61,409	58,802	53,264	62,859	106.9%	94.2%	118.0%	101.2%
Aug	55,216	60,005	67,270	58,980	53,207	57,724	97.9%	94.8%	108.5%	102.5%
Sep	45,015	49,801	51,452	45,157	42,525	46,348	102.6%	95.7%	109.0%	103.3%
Oct	45,615	46,278	49,334	39,845	42,390		0.0%	86.7%	0.0%	92.2%
Nov	28,694	33,551	26,870	31,504	28,860		0.0%	80.7%	0.0%	86.0%
Dec	22,498	22,127	30,714	18,792	23,110		0.0%	77.5%	0.0%	81.5%
Totals	469,709	500,223	516,863	472,526	448,900	366,076				
% Of Change	9.7%	6.5%	3.3%	-8.6%	-5.0%					

**City of Louisville, Colorado
Auto Use Tax Revenue
2015 -2019**

Month Of Sale	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projection	2019 Actual	Mnthly % Of 2018	Y-T-D % Of 2018	Mnthly % Of Proj.	Y-T-D % Of Proj.
Jan	106,340	100,855	144,997	114,134	138,606	201,074	176.2%	176.2%	145.1%	145.1%
Feb	113,225	97,034	110,561	135,811	131,471	118,258	87.1%	127.8%	89.9%	118.2%
Mar	111,521	121,325	123,024	151,611	145,210	142,231	93.8%	114.9%	97.9%	111.1%
Apr	89,588	109,192	92,463	134,771	128,998	123,778	91.8%	109.1%	96.0%	107.5%
May	93,186	90,115	137,918	124,497	128,059	162,333	130.4%	113.1%	126.8%	111.2%
Jun	99,549	109,738	96,187	100,297	130,257	109,552	109.2%	112.6%	84.1%	106.8%
Jul	107,445	140,522	123,752	189,545	144,614	160,122	84.5%	107.0%	110.7%	107.4%
Aug	131,001	112,981	145,656	271,704	166,852	145,808	53.7%	95.2%	87.4%	104.4%
Sep	123,913	115,244	140,721	233,665	165,821	143,031	61.2%	89.7%	86.3%	102.1%
Oct	123,187	124,471	122,230	240,914	167,455		0.0%	77.0%	0.0%	90.2%
Nov	131,168	95,372	132,970	173,601	135,842		0.0%	69.8%	0.0%	82.5%
Dec	142,083	140,458	118,218	146,093	143,784		0.0%	64.8%	0.0%	75.6%
Totals	1,372,205	1,357,306	1,488,699	2,016,642	1,726,970	1,306,187				
% Of Change	11.0%	-1.1%	9.7%	35.5%	-14.4%					

Actual G/L amounts may vary

**City of Louisville, Colorado
Building Use Tax Revenue
2015 -2019**

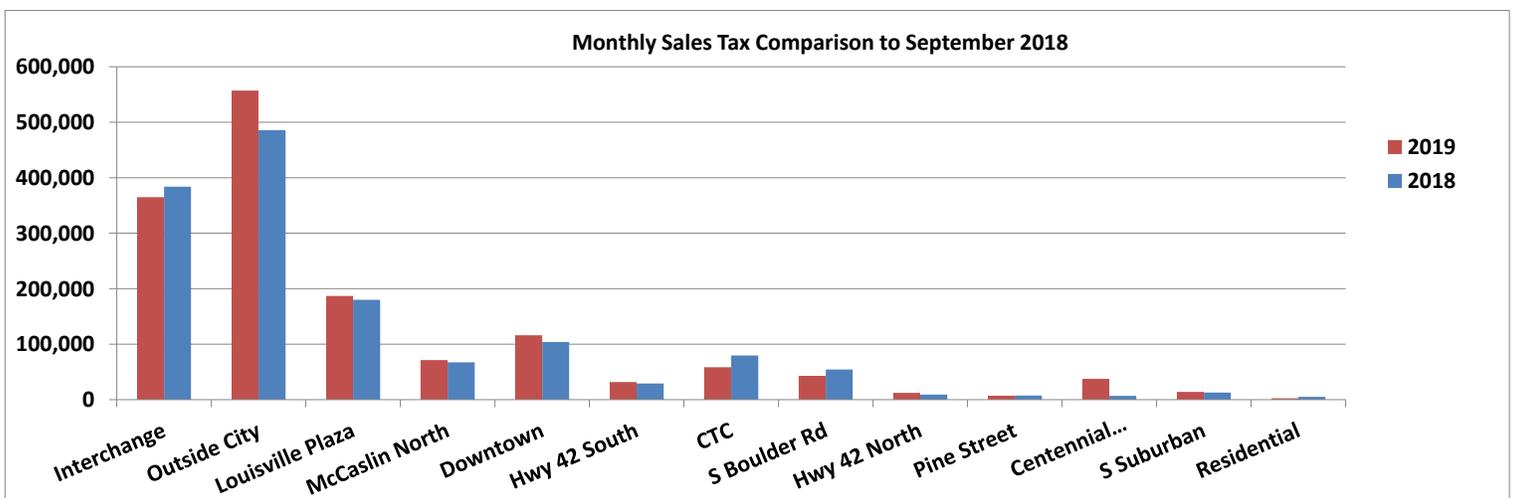
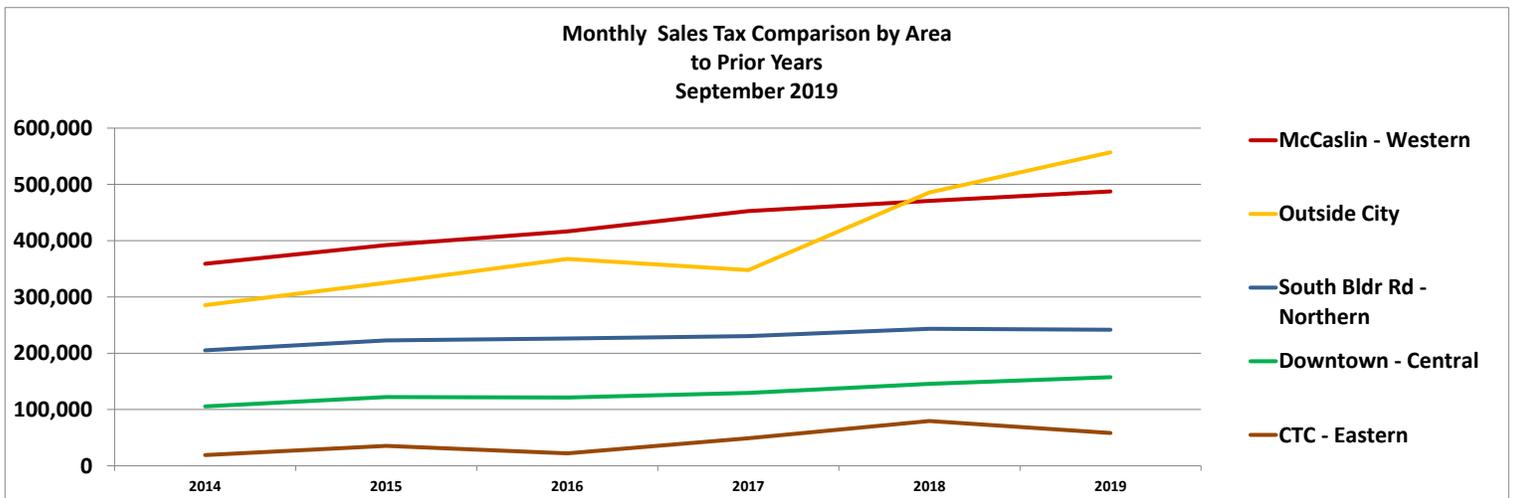
Month Of Sale	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projection	2019 Actual	Mnthly % Of 2018	Y-T-D % Of 2018	Mnthly % Of Proj.	Y-T-D % Of Proj.
Jan	65,576	174,842	275,878	293,454	207,555	86,568	29.5%	29.5%	41.7%	41.7%
Feb	35,569	76,430	103,187	264,342	158,888	263,922	99.8%	62.8%	166.1%	95.6%
Mar	136,921	159,627	300,687	80,344	216,450	65,076	81.0%	65.1%	30.1%	71.3%
Apr	93,561	62,683	95,596	131,263	147,362	216,439	164.9%	82.1%	146.9%	86.5%
May	157,466	235,856	76,348	86,100	222,207	281,555	327.0%	106.8%	126.7%	95.9%
Jun	42,484	510,772	151,145	106,167	228,628	324,102	305.3%	128.7%	141.8%	104.8%
Jul	472,951	161,699	94,455	202,707	230,380	208,918	103.1%	124.2%	90.7%	102.5%
Aug	214,635	155,447	126,830	356,991	230,335	88,430	24.8%	100.9%	38.4%	93.5%
Sep	98,891	64,269	125,682	295,455	161,921	143,151	48.5%	92.4%	88.4%	93.0%
Oct	149,737	305,287	164,724	294,551	239,222		0.0%	79.5%	0.0%	82.1%
Nov	72,504	49,929	37,893	128,352	126,183		0.0%	74.9%	0.0%	77.4%
Dec	45,098	44,792	271,190	71,376	135,389		0.0%	72.6%	0.0%	72.8%
Totals	1,585,392	2,001,634	1,823,614	2,311,102	2,304,520	1,678,160				
% Of Change	30.0%	26.3%	-8.9%	26.7%	-0.3%					

**City of Louisville, Colorado
Consumer Use Tax Revenue
2015 -2019**

Month Of Sale	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projection	2019 Actual	Mnthly % Of 2018	Y-T-D % Of 2018	Mnthly % Of Proj.	Y-T-D % Of Proj.
Jan	86,310	226,633	140,390	132,262	153,974	142,282	107.6%	107.6%	92.4%	92.4%
Feb	92,813	126,682	97,871	106,800	120,141	159,797	149.6%	126.4%	133.0%	110.2%
Mar	146,179	129,773	153,044	173,536	176,272	189,651	109.3%	119.2%	107.6%	109.2%
Apr	94,037	177,473	204,559	127,868	163,070	290,688	227.3%	144.8%	178.3%	127.5%
May	101,700	103,736	96,617	100,007	137,301	165,145	165.1%	147.9%	120.3%	126.2%
Jun	139,860	152,470	252,267	166,583	209,161	185,766	111.5%	140.4%	88.8%	118.1%
Jul	83,003	65,541	93,569	87,178	110,962	103,361	118.6%	138.3%	93.1%	115.5%
Aug	135,998	124,102	82,678	257,159	181,884	122,267	47.5%	118.0%	67.2%	108.5%
Sep	151,963	110,699	184,530	250,108	196,426	150,826	60.3%	107.7%	76.8%	104.2%
Oct	140,631	247,533	78,777	111,410	184,940		0.0%	99.8%	0.0%	92.4%
Nov	133,558	155,633	114,528	102,920	193,829		0.0%	93.4%	0.0%	82.6%
Dec	149,597	227,012	169,722	268,009	385,781		0.0%	80.1%	0.0%	68.2%
Totals	1,455,649	1,847,288	1,668,551	1,883,839	2,213,740	1,509,784				
% Of Change	-0.9%	26.9%	-9.7%	12.9%	17.5%					

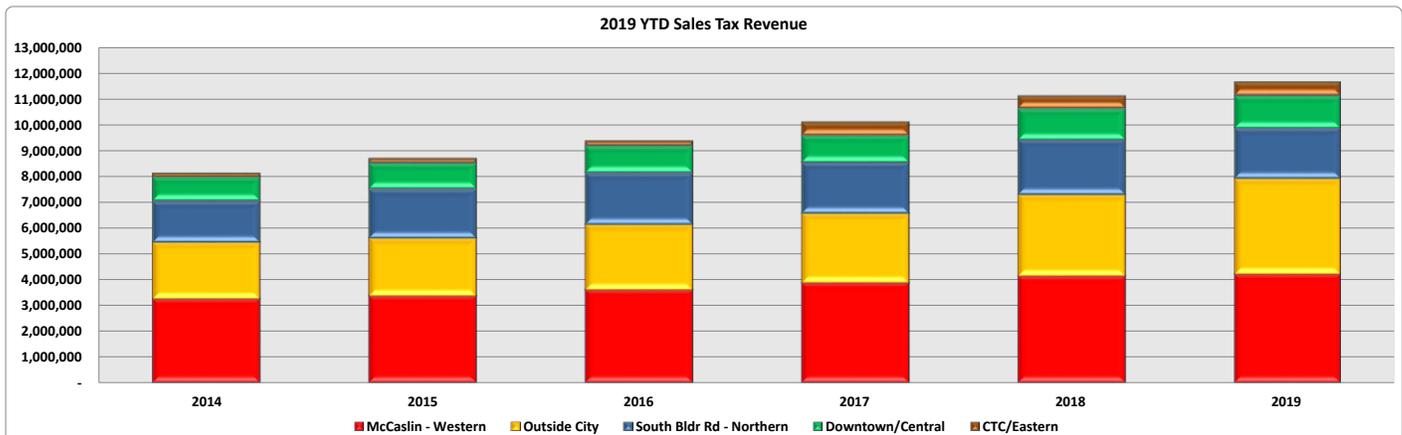
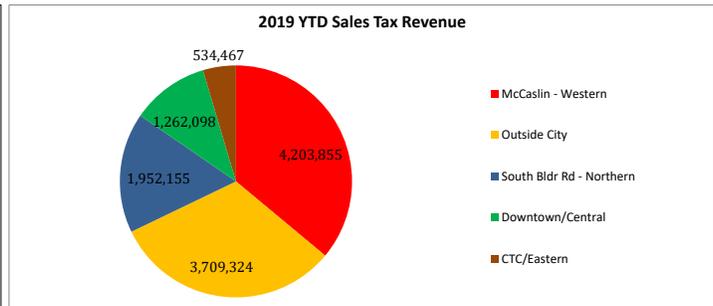
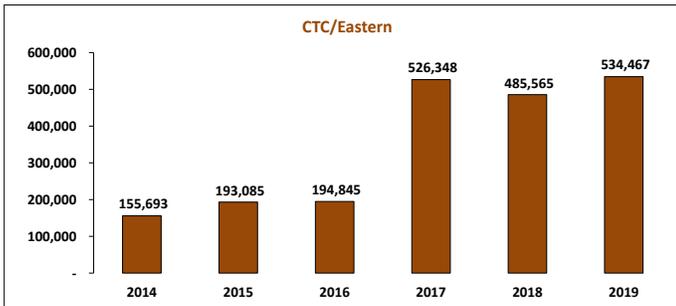
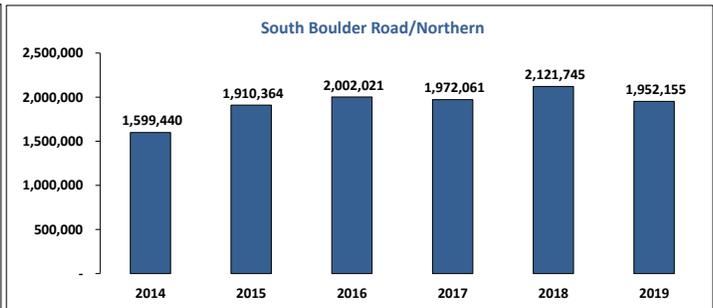
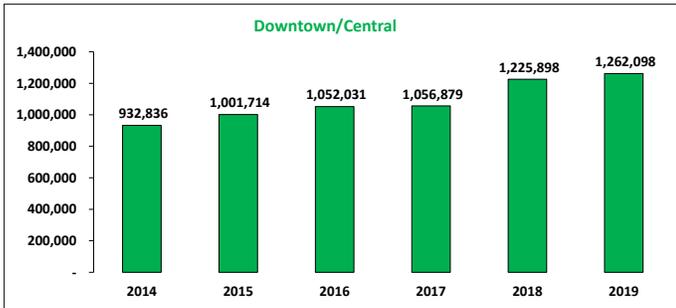
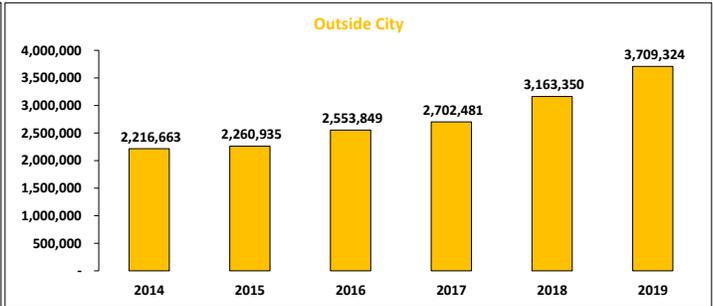
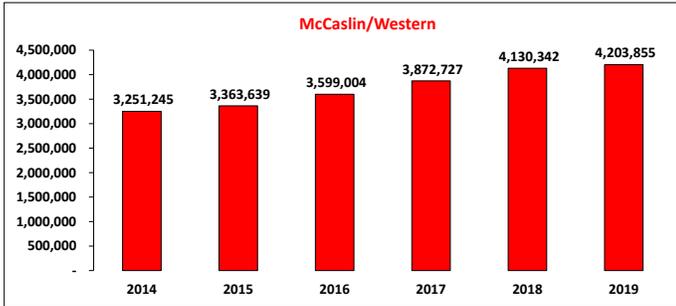
Monthly Sales Tax Revenue Comparisons by Area (September 2019)

AREA NAME	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	% Of Total	% Change
Interchange	292,564	314,853	336,326	369,447	383,951	364,843	24.3%	-5.0%
Outside City	285,484	325,220	367,477	347,687	485,725	556,984	37.1%	14.7%
Louisville Plaza	154,507	169,940	171,780	174,722	179,965	186,767	12.4%	3.8%
McCaslin North	58,748	58,792	65,049	67,875	67,316	71,178	4.7%	5.7%
Downtown	75,187	84,932	87,568	85,455	104,036	116,155	7.7%	11.6%
Hwy 42 South	21,218	25,818	24,864	29,822	29,202	31,669	2.1%	8.4%
CTC	19,042	35,433	22,187	48,922	79,619	58,277	3.9%	-26.8%
S Boulder Rd	41,238	45,337	45,714	47,547	54,411	42,802	2.8%	-21.3%
Hwy 42 North	9,467	7,650	8,605	8,088	9,074	12,193	0.8%	34.4%
Pine Street	6,438	6,877	5,370	9,643	7,363	7,074	0.5%	-3.9%
Centennial Valley	3,692	7,802	2,494	2,625	6,796	37,393	2.5%	450.2%
S Suburban	4,032	10,568	12,439	12,672	12,698	14,047	0.9%	10.6%
Residential	2,735	4,575	3,593	4,754	5,115	2,593	0.2%	-49.3%
Total Revenue	974,352	1,097,796	1,153,466	1,209,258	1,425,270	1,501,976		
% Of Change	-4.3%	12.7%	5.1%	4.8%	17.9%	5.4%		



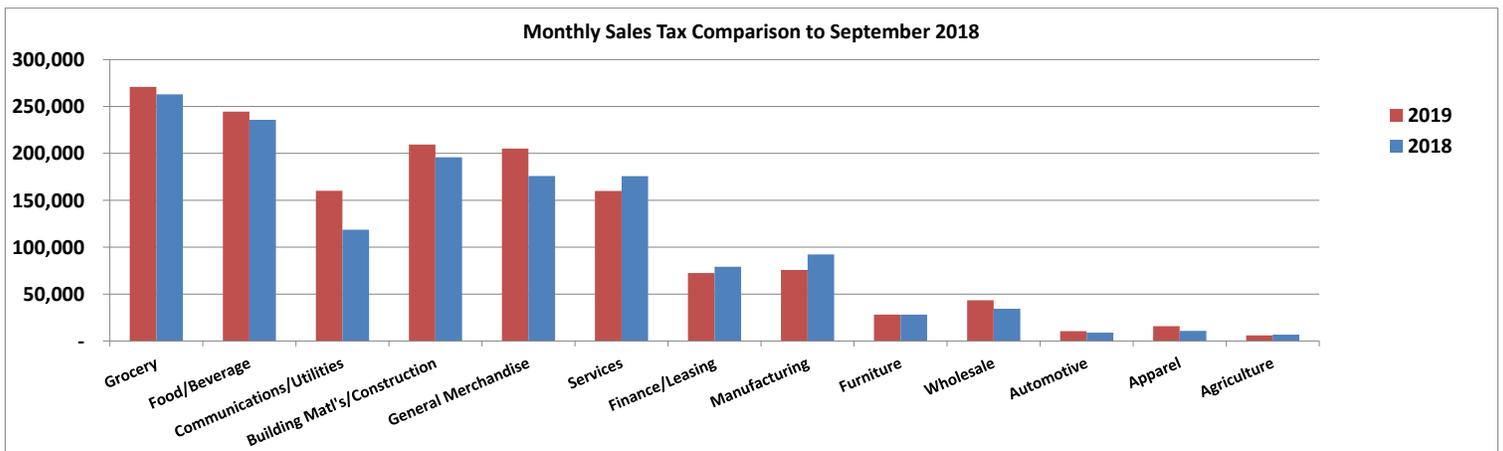
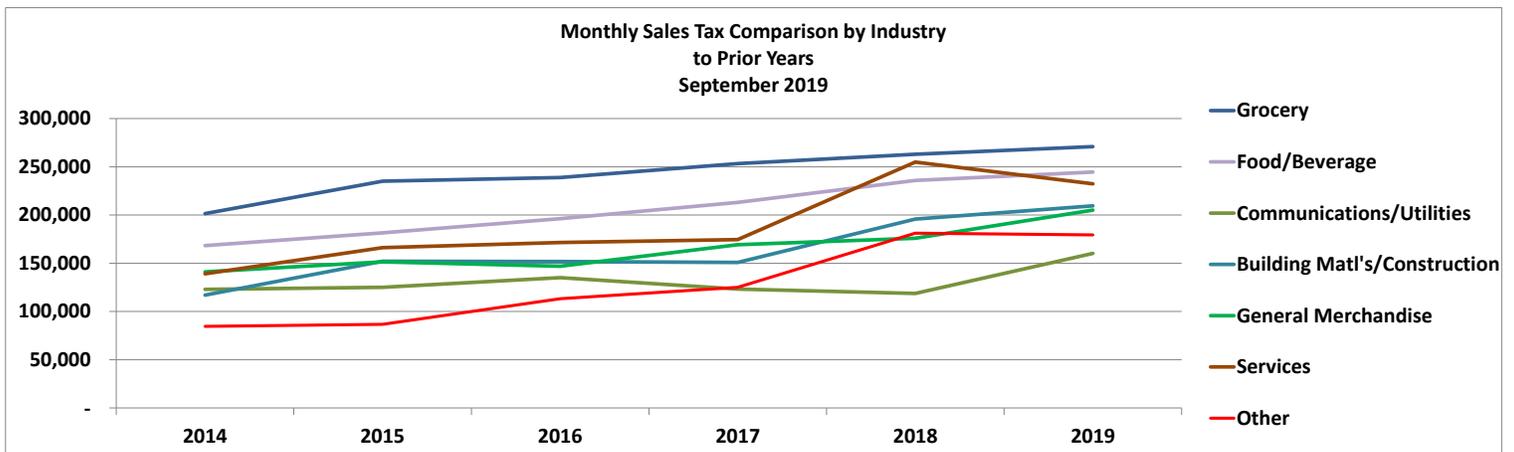
CITY OF LOUISVILLE
Sales Tax Revenue History by Area (Jan. - Sept. 2019)

	2014	% Var	2015	% Var	2016	% Var	2017	% Var	2018	% Var	2019	% Var	% of Total
McCaslin - Western	3,251,245	5.74%	3,363,639	3.46%	3,599,004	7.00%	3,872,727	7.61%	4,130,342	6.65%	4,203,855	1.78%	36.0%
Outside City	2,216,663	3.75%	2,260,935	2.00%	2,553,849	15.21%	2,702,481	5.82%	3,163,350	17.05%	3,709,324	17.26%	31.8%
South Bldr Rd - Northern	1,599,440	14.45%	1,910,364	19.44%	2,002,021	25.17%	1,972,061	-1.50%	2,121,745	7.59%	1,952,155	-7.99%	16.7%
Downtown/Central	932,836	6.86%	1,001,714	7.38%	1,052,031	12.78%	1,056,879	0.46%	1,225,898	15.99%	1,262,098	2.95%	10.8%
CTC/Eastern	155,693	-7.08%	193,085	24.02%	194,845	25.15%	526,348	170.14%	485,565	-7.75%	534,467	10.07%	4.6%
	8,155,876	6.6%	8,729,737	7.0%	9,401,749	7.7%	10,130,496	7.8%	11,126,900	9.8%	11,661,900	4.8%	



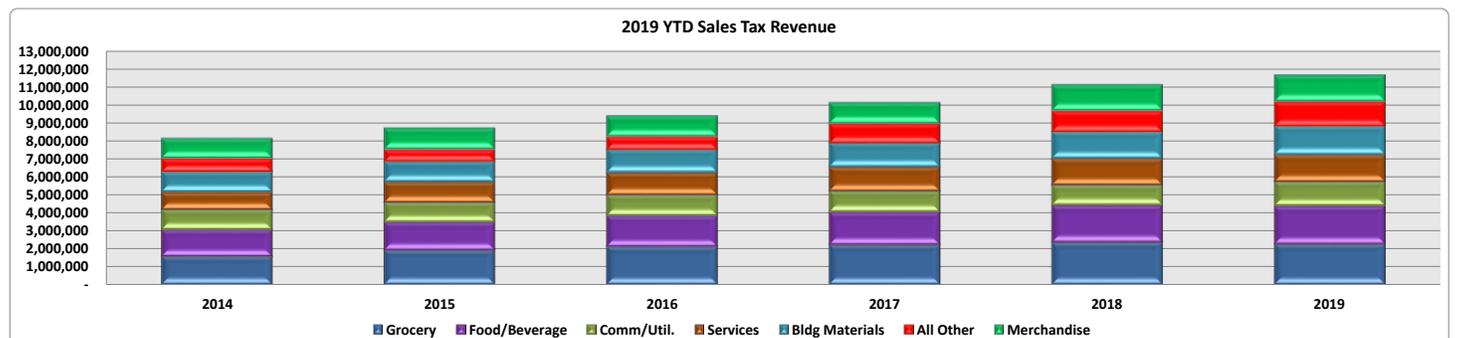
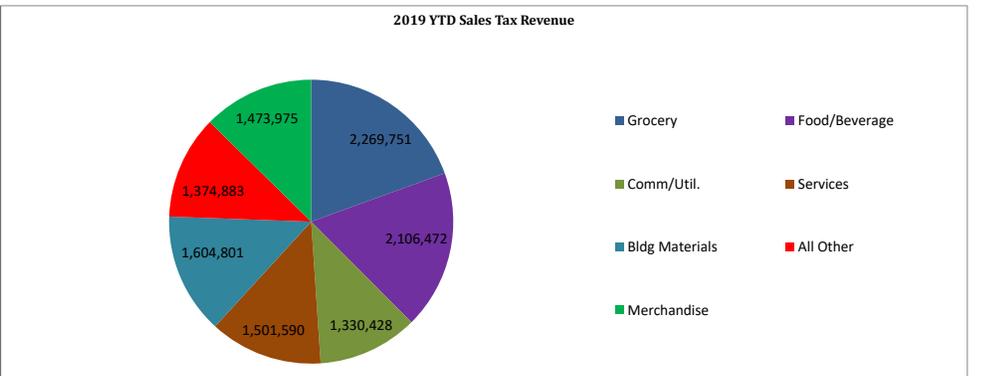
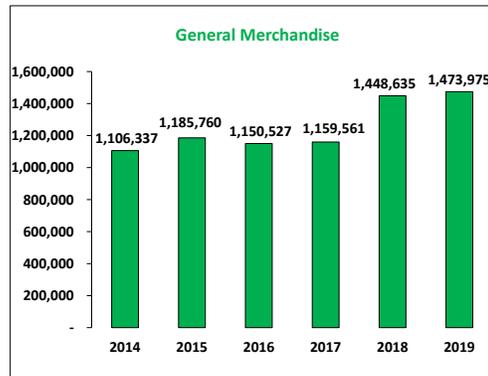
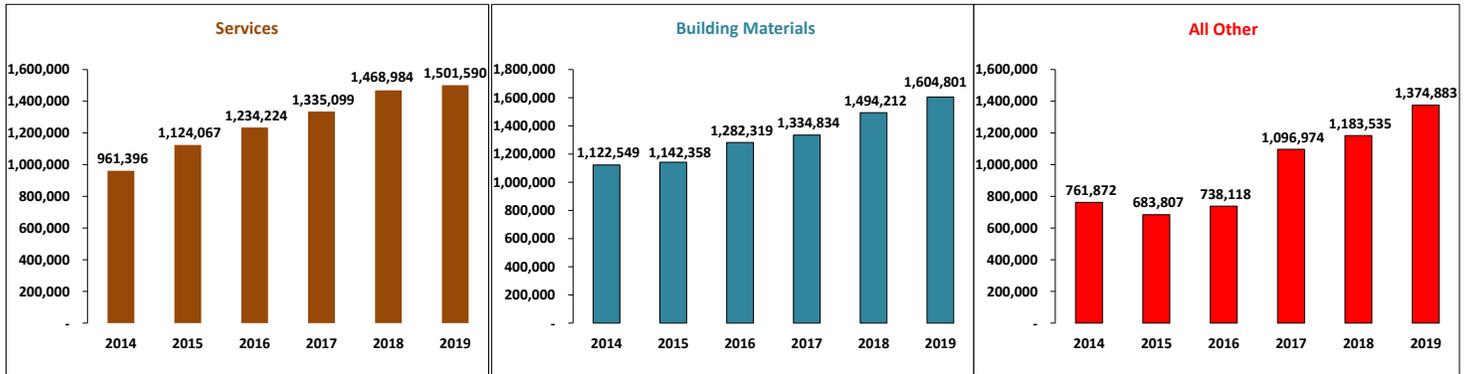
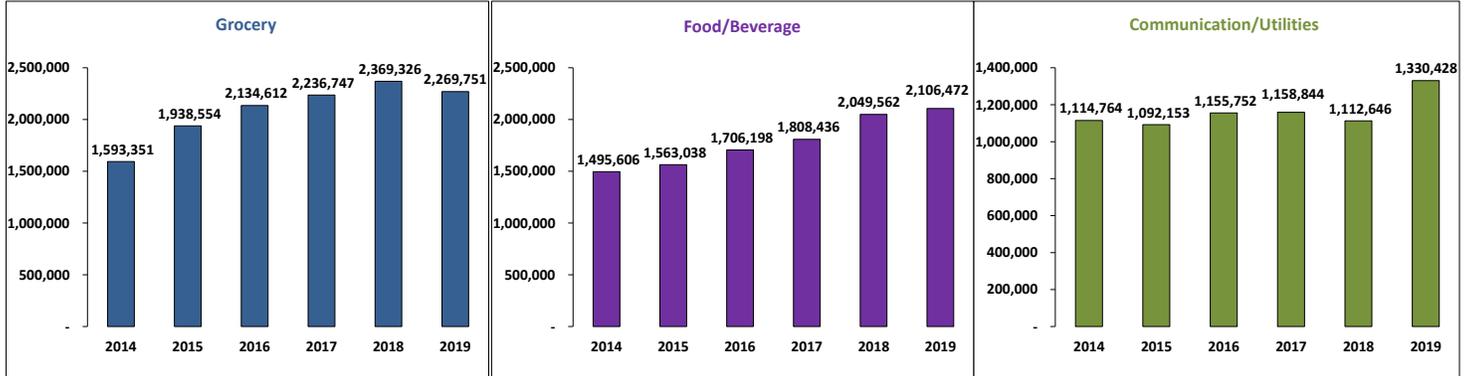
Monthly Sales Tax Revenue Comparisons by Industry (September 2019)

AREA NAME	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	% Of Total	% Change
Grocery	201,457	234,987	238,897	253,200	262,987	270,899	18.0%	3.0%
Food/Beverage	168,279	181,431	196,281	213,053	235,858	244,520	16.3%	3.7%
Communications/Utilities	122,985	125,072	135,017	123,251	118,689	160,198	10.7%	35.0%
Building Mat'l's/Construction	116,960	152,038	151,781	150,867	195,826	209,481	13.9%	7.0%
General Merchandise	141,072	151,499	146,910	169,273	175,882	205,070	13.7%	16.6%
Services	101,285	123,174	133,275	140,134	175,749	160,005	10.7%	-9.0%
Finance/Leasing	37,767	42,984	38,133	34,414	79,120	72,394	4.8%	-8.5%
Manufacturing	15,178	20,281	23,326	41,885	92,317	75,776	5.0%	-17.9%
Furniture	22,827	19,581	27,543	30,654	28,080	28,042	1.9%	-0.1%
Wholesale	26,889	29,382	41,726	27,455	34,291	43,420	2.9%	26.6%
Automotive	5,960	3,918	7,329	7,442	8,860	10,432	0.7%	17.7%
Apparel	8,548	8,679	8,508	9,077	10,820	15,735	1.0%	45.4%
Agriculture	5,145	4,769	4,741	8,554	6,792	6,003	0.4%	-11.6%
Totals	974,352	1,097,796	1,153,466	1,209,258	1,425,270	1,501,976		
% Of Change	-4.3%	12.7%	5.1%	4.8%	17.9%	5.4%		



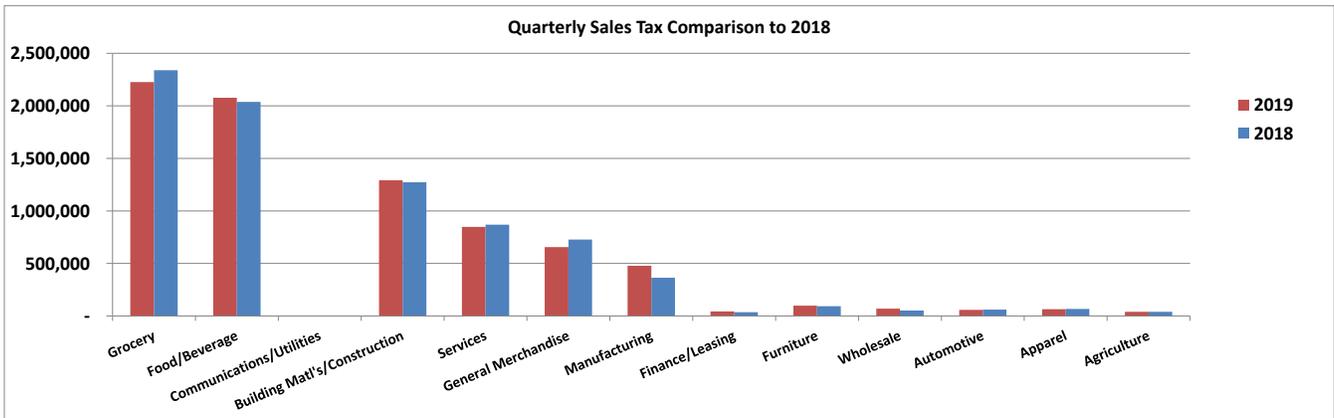
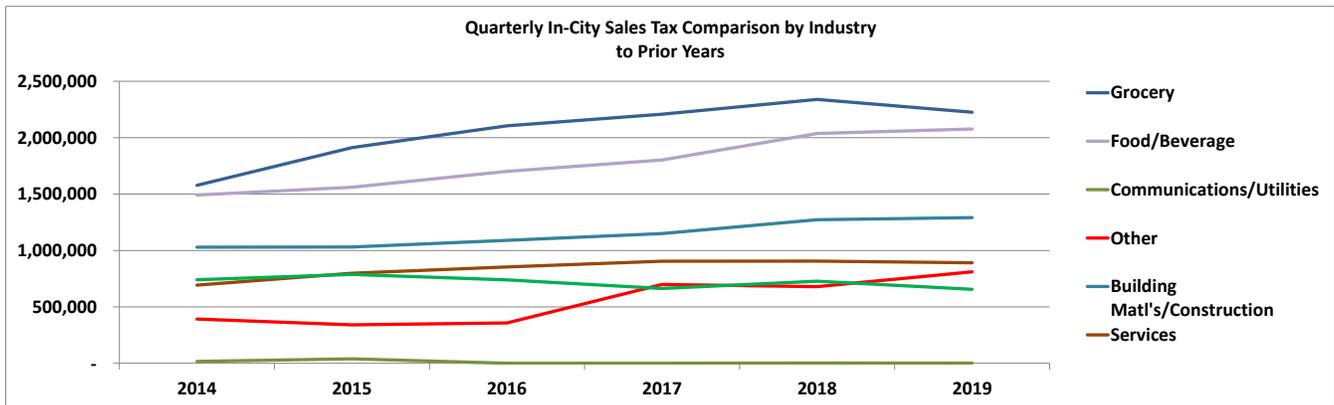
CITY OF LOUISVILLE
Revenue History by Industry (Jan. - Sept. 2019)

	2014	% Var	2015	% Var	2016	% Var	2017	% Var	2018	% Var	2019	% Var	% of Total
Grocery	1,593,351	10.0%	1,938,554	21.7%	2,134,612	10.1%	2,236,747	4.8%	2,369,326	5.9%	2,269,751	-4.2%	19.5%
Food/Beverage	1,495,606	7.4%	1,563,038	4.5%	1,706,198	9.2%	1,808,436	6.0%	2,049,562	13.3%	2,106,472	2.8%	18.1%
Comm/Util.	1,114,764	3.3%	1,092,153	-2.0%	1,155,752	5.8%	1,158,844	0.3%	1,112,646	-4.0%	1,330,428	19.6%	11.4%
Services	961,396	-0.7%	1,124,067	16.9%	1,234,224	9.8%	1,335,099	8.2%	1,468,984	10.0%	1,501,590	2.2%	12.9%
Bldg Materials	1,122,549	-1.5%	1,142,358	1.8%	1,282,319	12.3%	1,334,834	4.1%	1,494,212	11.9%	1,604,801	7.4%	13.8%
All Other	761,872	14.4%	683,807	-10.2%	738,118	7.9%	1,096,974	48.6%	1,183,535	7.9%	1,374,883	16.2%	11.8%
Merchandise	1,106,337	15.8%	1,185,760	7.2%	1,150,527	-3.0%	1,159,561	0.8%	1,448,635	24.9%	1,473,975	1.7%	12.6%
Total	8,155,876	6.6%	8,729,737	7.0%	9,401,749	7.7%	10,130,496	7.8%	11,126,900	9.8%	11,661,900	4.8%	



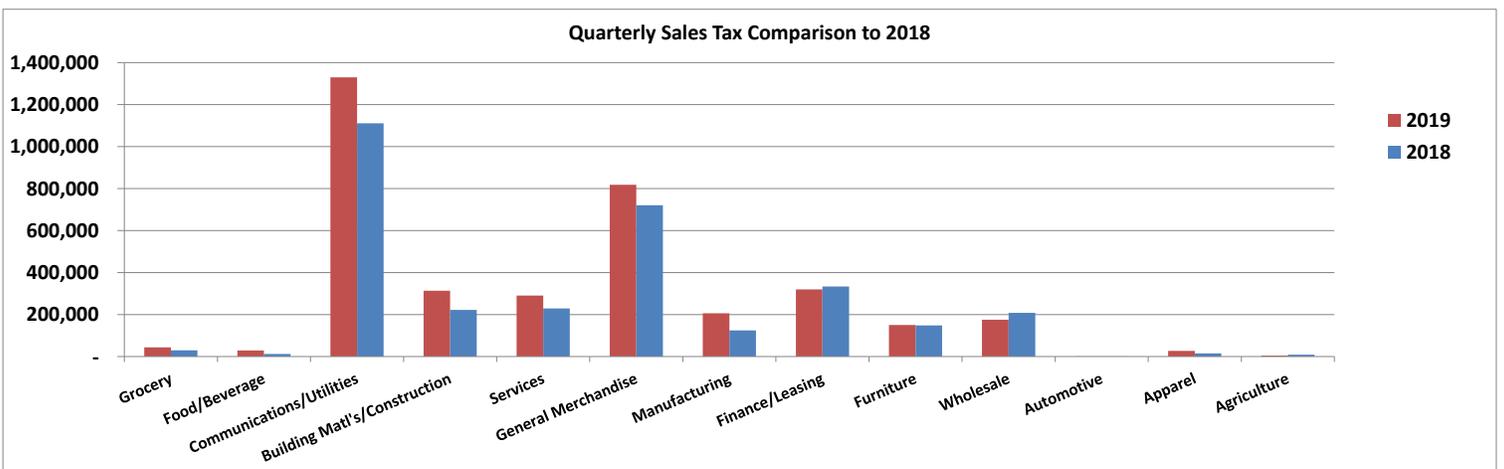
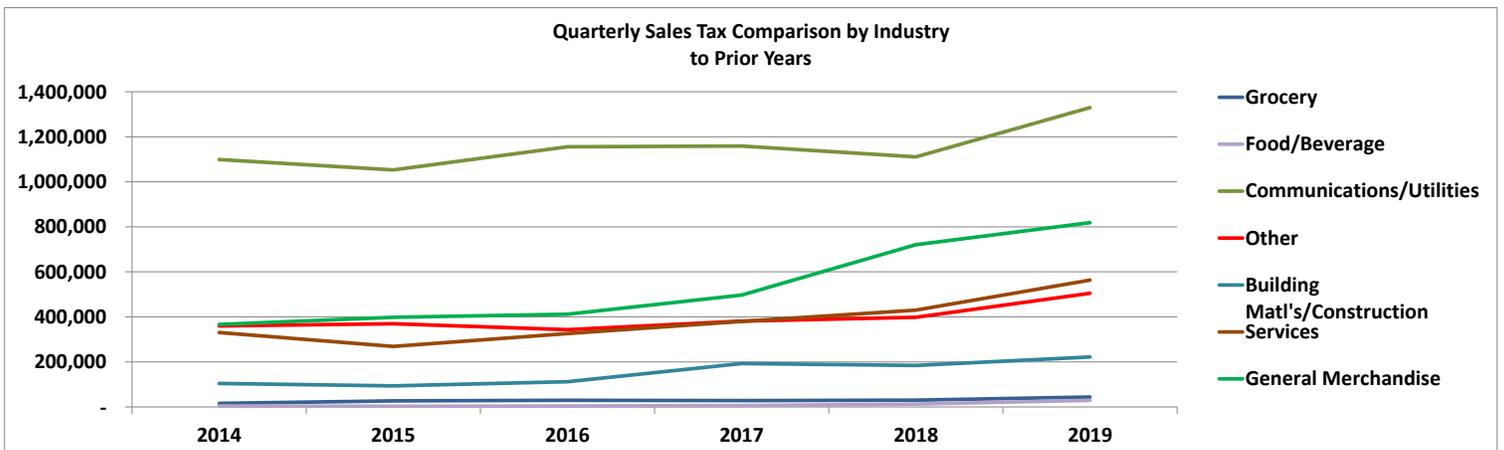
Quarterly Sales Tax Revenue Comparisons by Industry - Inside City Area (September 2019)

INDUSTRY NAME	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	% Of Total	% Change
Grocery	1,577,525	1,911,946	2,105,268	2,208,412	2,339,392	2,225,836	28.0%	-4.9%
Food/Beverage	1,491,711	1,560,195	1,702,106	1,802,564	2,037,219	2,077,103	26.1%	2.0%
Communications/Utilities	15,881	39,484	444	327	2,061	830	0.0%	-59.7%
Building Mat'l's/Construction	1,029,030	1,030,357	1,089,578	1,150,335	1,272,405	1,291,399	16.2%	1.5%
Services	666,151	765,311	818,206	867,323	868,879	847,567	10.7%	-2.5%
General Merchandise	740,011	787,730	739,084	662,449	728,107	655,559	8.2%	-10.0%
Manufacturing	160,709	97,105	100,145	428,479	364,163	478,354	6.0%	31.4%
Finance/Leasing	26,515	33,045	36,121	37,666	36,806	43,615	0.5%	18.5%
Furniture	66,558	83,393	71,106	64,202	92,931	98,892	1.2%	6.4%
Wholesale	29,852	34,087	44,751	50,045	52,469	70,167	0.9%	33.7%
Automotive	54,844	40,691	46,731	53,834	61,411	58,477	0.7%	-4.8%
Apparel	48,401	52,135	58,636	65,794	67,961	64,332	0.8%	-5.3%
Agriculture	32,025	33,323	35,726	36,586	39,745	40,445	0.5%	1.8%
Totals	5,939,214	6,468,802	6,847,901	7,428,016	7,963,550	7,952,576		
% Of Change	7.7%	8.9%	5.9%	8.5%	7.2%	-0.1%		

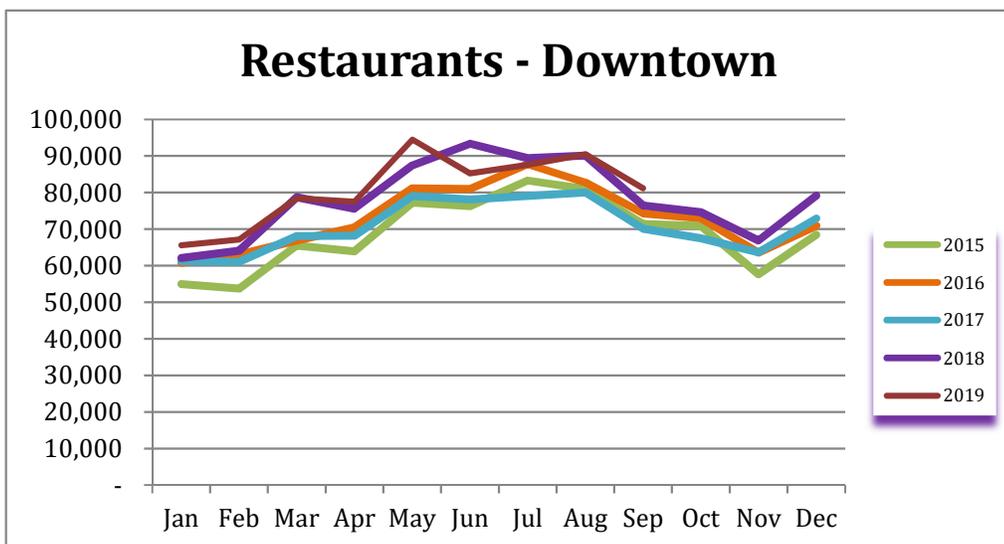
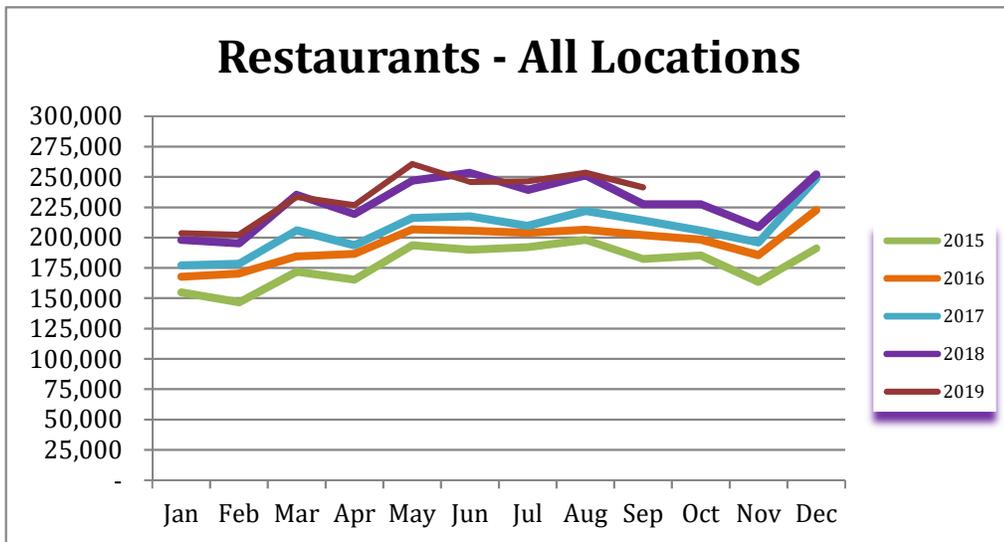
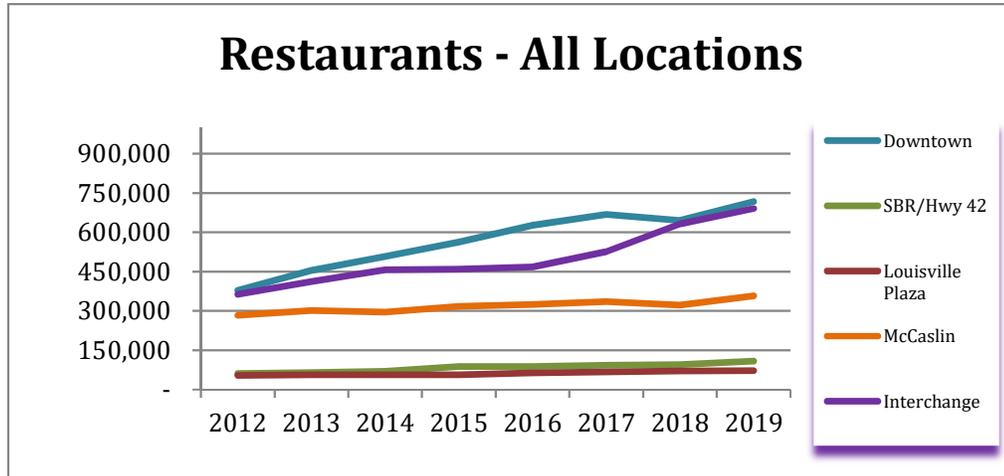


Quarterly Sales Tax Revenue Comparisons by Industry - Outside City Area (September 2019)

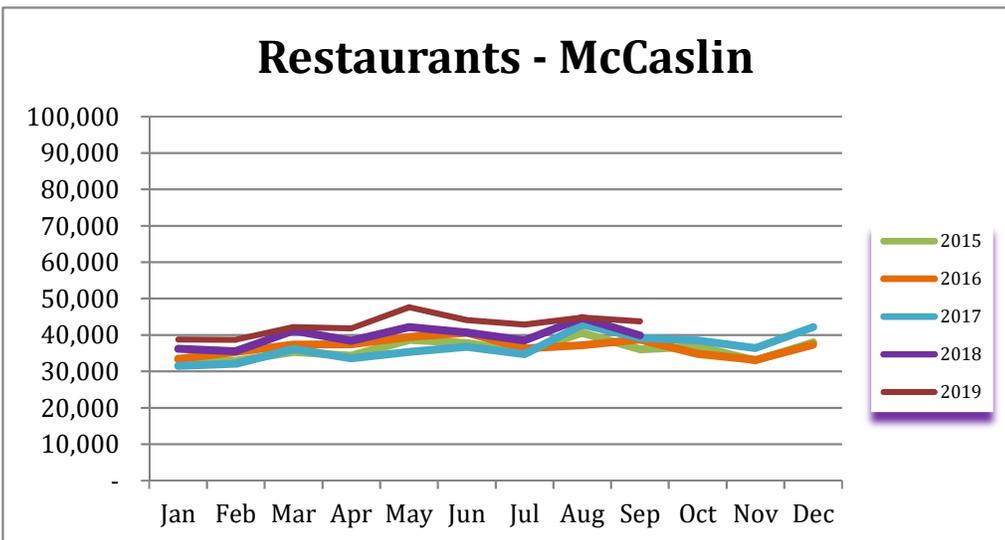
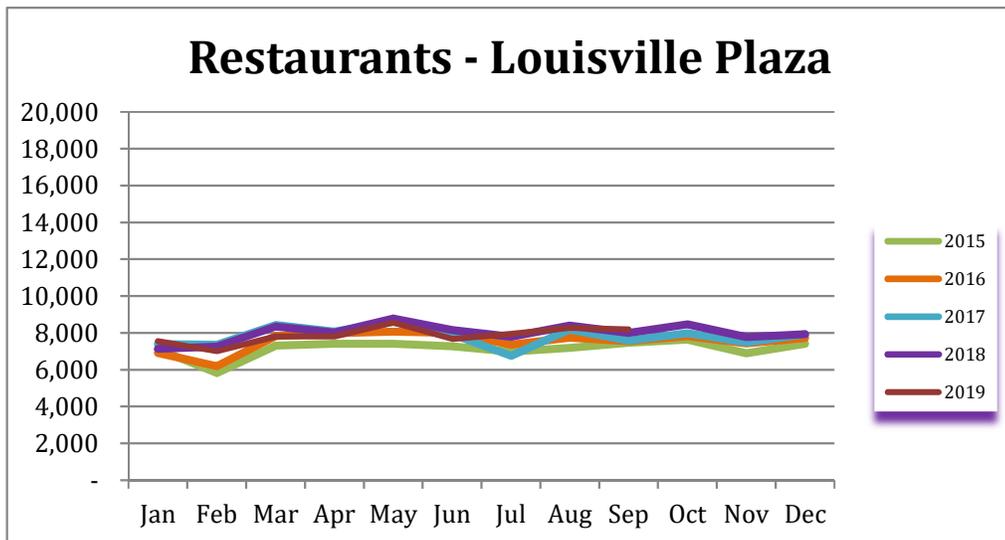
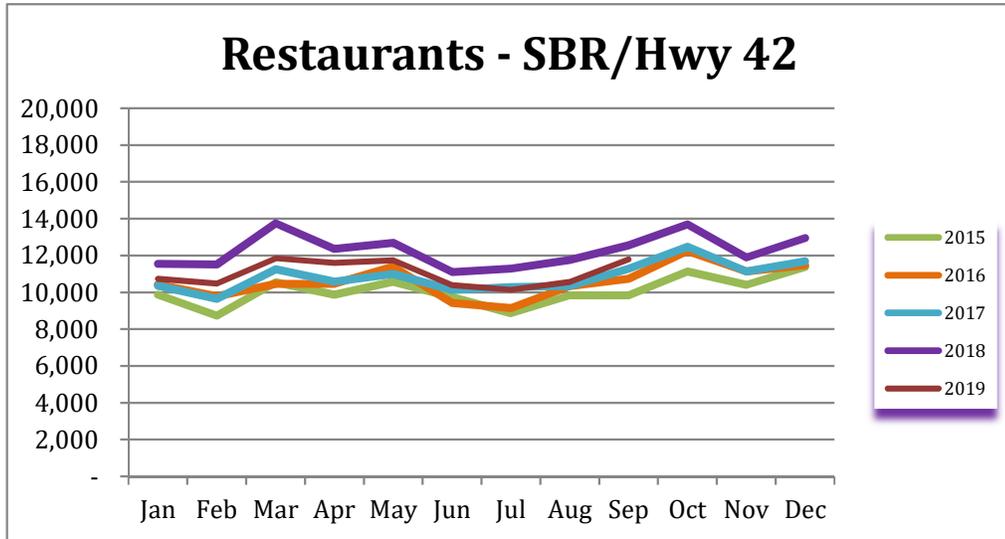
INDUSTRY NAME	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	% Of Total	% Change
Grocery	15,826	26,608	29,344	28,335	29,934	43,914	1.2%	46.7%
Food/Beverage	3,895	2,843	4,093	5,872	12,343	29,369	0.8%	137.9%
Communications/Utilities	1,098,883	1,052,669	1,155,308	1,158,517	1,110,585	1,329,598	35.8%	19.7%
Building Mat'l's/Construction	93,520	112,002	192,741	184,499	221,807	313,401	8.4%	41.3%
Services	89,904	112,704	144,579	181,454	229,460	290,352	7.8%	26.5%
General Merchandise	366,326	398,029	411,443	497,113	720,528	818,416	22.1%	13.6%
Manufacturing	80,186	63,557	84,766	85,143	124,466	205,778	5.5%	65.3%
Finance/Leasing	178,825	213,007	235,318	248,656	333,839	320,056	8.6%	-4.1%
Furniture	101,656	113,546	136,844	141,458	147,938	150,440	4.1%	1.7%
Wholesale	176,921	153,135	142,476	147,962	208,404	175,439	4.7%	-15.8%
Automotive	899	1,303	1,358	194	16	574	0.0%	3487.5%
Apparel	5,114	8,351	9,988	14,439	15,048	27,104	0.7%	80.1%
Agriculture	4,708	3,182	5,591	8,838	8,983	4,881	0.1%	-45.7%
Totals	2,216,663	2,260,935	2,553,849	2,702,481	3,163,350	3,709,324		
% Of Change	3.7%	2.0%	13.0%	5.8%	17.1%	17.3%		



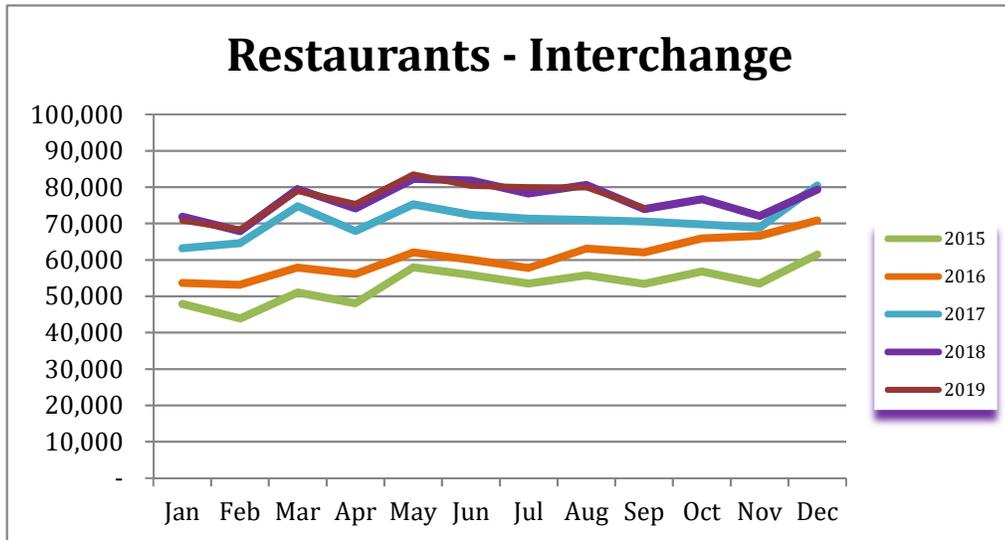
**Restaurant Graphs
September 2019**



**Restaurant Graphs
September 2019**



Restaurant Graphs
September 2019

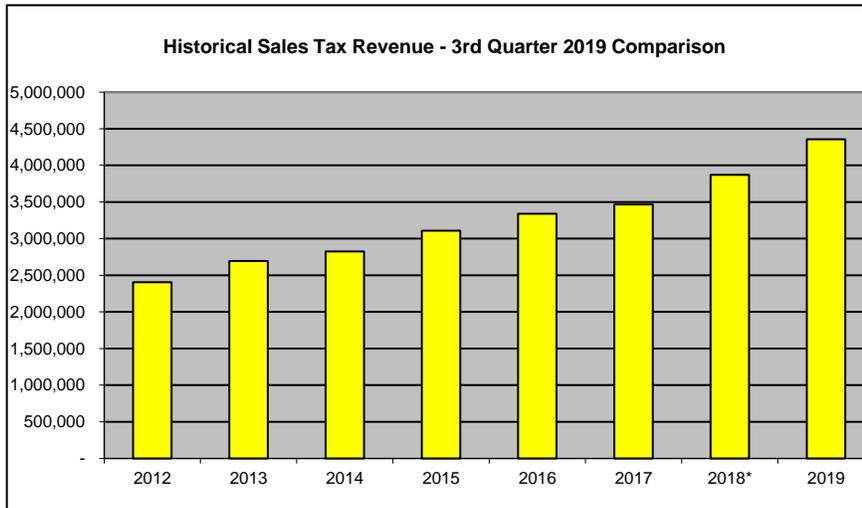


CITY OF LOUISVILLE
2018 HISTORICAL SALES TAX REVENUE (COMPARISONS FROM 2012 - 2019)
09/30/2019

MONTH	2012	2013	2014	2015	2016	2017	2018*	2019
January	681,326	777,242	798,792	930,279	886,723	1,052,366	1,141,972	1,071,558
February	656,603	669,879	708,164	751,446	920,875	864,842	984,046	936,429
March	816,468	820,313	891,756	966,850	1,054,128	1,182,825	1,254,090	1,334,863
April	757,617	870,965	990,489	926,082	949,906	1,044,230	1,131,949	1,159,948
May	855,685	918,954	928,421	931,057	1,032,963	1,183,115	1,284,619	1,223,169
June	890,833	895,906	1,013,900	1,116,715	1,216,853	1,336,406	1,458,894	1,579,107
July	794,745	856,770	866,647	1,026,333	1,136,035	1,137,813	1,247,212	1,366,196
August	776,002	821,538	983,356	983,178	1,050,800	1,119,641	1,198,848	1,488,654
September	836,117	1,017,791	974,352	1,097,796	1,153,466	1,209,258	1,425,270	1,501,976
October	737,769	827,461	876,022	948,794	1,003,857	1,154,708	1,187,020	-
November	855,913	812,544	867,460	933,235	1,005,580	1,112,434	1,113,867	-
December	1,091,578	1,125,418	1,294,297	1,360,790	1,420,942	1,554,048	1,889,403	-
Total Tax	\$ 9,750,654	\$ 10,414,782	\$ 11,193,655	\$ 11,972,557	\$ 12,832,129	\$ 13,951,686	\$ 15,317,190	\$ 11,661,900
Tax Variance %	7.0%	6.8%	7.5%	7.0%	7.2%	8.7%	9.8%	-23.9%

QUARTERLY SUMMARY	2012	2013	2014	2015	2016	2017	2018*	2019
1st Quarter	2,154,396	2,267,435	2,398,712	2,648,576	2,861,726	3,100,032	3,380,108	3,342,849
2nd Quarter	2,504,135	2,685,825	2,932,810	2,973,855	3,199,722	3,563,751	3,875,462	3,962,225
3rd Quarter	2,406,864	2,696,099	2,824,355	3,107,307	3,340,301	3,466,712	3,871,330	4,356,826
4th Quarter	2,685,259	2,765,423	3,037,779	3,242,820	3,430,379	3,821,190	4,190,290	-
Tax Incr/(Decr)	146,429	289,235	128,256	282,952	232,995	126,411	404,617	485,496
Tax Variance %	6.5%	12.0%	4.8%	10.0%	7.5%	3.8%	11.7%	12.5%

* Includes Recreation/Senior Center tax rate of .15% or 4.3% increase in total tax rate.



SUBJECT: REPROGRAMMING RECREATION SALES & USE TAX REFUND

DATE: NOVEMBER 22, 2019

PRESENTED BY: KEVIN WATSON, FINANCE

SUMMARY:

On November 5, 2019, the Louisville voters authorized the City to retain the 2018 Recreation Sales & Use Tax revenue and continue to impose the 0.15% sales and use tax rate.

In preparation of the possibility that voters would not allow the City to retain the 2018 collections, the 2019 General Fund budget contained an appropriation of \$845,800 for refunding the revenue. This was appropriated within the General Fund, since the Recreation Fund was not yet established and the 0.15% Recreation Sales & Use Tax was accounted for within the General Fund for 2018.

The Finance Committee has requested a discussion on “reprogramming” the unused General Fund appropriation. Since all of the Recreation Sales & Use Tax revenue collected by the General Fund in 2018 was used to fund the Recreation Center and Memory Square Pool operations, the \$845,800 refund appropriation was an appropriation of General Fund reserves. Therefore, this appropriation can be re-programmed/re-appropriated/re-budgeted on an unrestricted basis.

SUBJECT: REVIEW OF NON-PROFIT GRANT PROGRAM

DATE: NOVEMBER 22, 2019

PRESENTED BY: KEVIN WATSON, FINANCE

SUMMARY:

The Finance Committee has requested a general review and discussion of the City's Non-Profit Grant Program.

The 2019-2020 Non-Profit Grant Application Process began in June 2018. Attached is a sample letter that was sent to all organizations that had previously received or requested funding from the City's Non-Profit Grant Program. Also attached is the 2019 Non-Profit Mailing List.

The completed applications, with the required attachments, were due from the applicants by August 2018. Attached is a copy of the 2019-2020 Application Form.

The final 2019-2020 Operating & Capital Budget included \$35,000 for grants/contributions to non-profit agencies for each year. At its November 2018 meeting, the Finance Committee reviewed the Non-Profit Grant Program requests and made a recommendation to City Council. Attached is a copy of the Finance Committee Communication from that meeting.

The Finance Committee's recommendation was taken to the City Council for approval in December 2018. Attached is a copy of the Council Communication from that meeting.

After Council approval, a letter was sent to each applicant notifying them of the final decision regarding their request. Attached is a sample letter that was sent to all applicants at the end of December 2018.

Checks were distributed in early 2019. 2020 grants will be distributed in early 2020.

ATTACHMENTS:

1. Sample letter sent to possible Non-Profit Profit Program applicants on June 25, 2018.
2. 2019-2020 Non-Profit Grant Mailing List.
3. 2019-2020 Application Form.
4. Finance Committee Communication from November 19, 2018.
5. Council Communication from December 18, 2018.
6. Sample letter sent to all Non-Profit Profit Program applicants on December 28, 2018.

June 25, 2018

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Attention: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Dear XXXXXXXXXXXXXXX:

You are receiving this letter because you have previously received, or have requested, funding from the City of Louisville’s Non-Profit Grant Program.

The Grant Application form for the 2019-2020 biennium is attached and can also be found in Word format on the City’s Website at: <http://www.louisvilleco.gov>.

One priority of the City’s Non-Profit Grant Program is to fund basic human services that the City cannot provide on its own. The City invites your organization to complete and submit an application for 2019-2020 funding by August 10, 2018. A hard copy of the application and all required attachments may be submitted to the City of Louisville Finance Department, 749 Main Street, Louisville, CO 80027. Alternatively, applicants may submit their application and all required attachments in pdf-format via e-mail to kevinw@louisvilleco.gov.

A list of applicants will be compiled and reviewed by the Finance Committee later in the year. The Finance Committee anticipates making their final grant recommendations to the City Council on December 18, 2018.

Note that this request process is for 2019 and 2020 calendar years. Please contact me at kevinw@louisvilleco.gov or at (303) 335-4505 if you have any questions or require any additional information.

Sincerely,

Kevin C. Watson
Finance Director
City of Louisville

Non-Profit Funding Program Mailing List

TRU Community Care
2594 Trailridge Drive East, Suite A
Lafayette, CO 80026
Attn: Darla Schueth, President & CEO

Safehouse Progressive Alliance for Nonviolence
835 North Street
Boulder, CO 80304
Attn: Alexandra Lynch, Development Director

Community Food Share
650 South Taylor Avenue
Louisville, CO 80027
Attn: Susan Finesilver, Development Manager

Boulder Valley Women's Health Center
2855 Valmont Road
Boulder, CO 80301
Attn: Sherry Biskup, Youth Services Director

Boulder Community Housing Corporation
1450 Lincoln Street
PO Box 471
Boulder, CO 80306
Attn: Kristin Durso

Coal Creek Meals on Wheels
455 North Burlington Avenue
Lafayette, CO 80026
Attn: Courtney Ford, Grants Manager

Boulder County Legal Services
315 W. South Boulder Road, Suite 205
Louisville, CO 80027
Attn: Erika Martinez, Coordinator

Development Disabilities Center – Imagine
1400 Dixon Street
Lafayette, CO 80026-2790
Attn: Susan LaHoda, Executive Director

Boulder County Care Connect
6325 Gunpark Dr #F
Boulder, CO 80301
Attn: Christi Britt, Director of Community Giving

Colorado Shakespeare Festival
277 UCB (amanda.giguere@colorado.edu)
Attn: Amanda Giguere, Director of Outreach

Louisville Community Food Bank
1025 Front Street
Louisville, CO 80027
Attn: Kim Echols, Chairperson

Dental Aid, Inc.
877 South Boulder Road
Louisville, CO 80027
Attn: Greta Maloney, Community Liason

Impact on Education
728 Front Street, Suite A
Louisville, CO 80027
Attn: Sharon Fullner, Business Manager

Sister Carmen Community Center
655 Aspen Ridge Drive
Lafayette, CO 80026
Attn: Emily Swift, Development Associate

Clinica Family Health Services
1345 Plaza Court North, 1A
Lafayette, CO 80026
Attn: Anthony Porcaro, Grant Writer

Assoc for Community Living in Boulder County
2770 Dagny Way, #202
Lafayette, CO 80026
Attn: Ailsa Wonnacott, Development Director

Center Stage Theater Company
1153 Hillside Court
Louisville, CO 80027
Attn: Linda Lee, President

Saint Benedict Health & Healing Ministry
PO Box 325
Louisville, CO 80027
Attn: Rev. Sally Bowersox, Executive Director

~~Flatirons Habitat for Humanity
1455 Dixon Avenue, Suite 210
Lafayette, CO 80026
Attn: Susan Lythgoe, Executive Director~~

Voices for Children CASA
6672 Gunpark Drive, Suite 100
Boulder, CO 80301
Attn: Jacob Harmon

Community After Prom Parent Assoc (CAPPA)
765 Pinehurst Ct
Louisville, CO 80027
Attn: Sharon Reese, President

Intercambio Uniting Communities
4735 Walnut Street, Suite B
Boulder, CO 80301
Attn: Erika Carlson, Grants Manager

Boulder County Circles
P.O. Box 471
Boulder, CO 80306

Good Samaritan Medical Center Foundation
200 Exempla Circle
Lafayette, CO 80026
Attn: Robert Roby, VP & Executive Director

~~Louisville Senior Advisory Board
826 West Tamarisk Street
Louisville, CO 80027
Attn: Greg Fickbohm, SAB Member~~

Louisville Chamber of Commerce
901 Main Street
Louisville, CO 80027

**CITY OF LOUISVILLE, COLORADO
GRANT APPLICATION FOR NON-PROFIT ORGANIZATIONS**

5. **Leadership:**
- How many people serve on your Board of Directors and how many of these are Louisville residents?

 - How many staff does your organization employ and what is the total full-time equivalent? Are any of your staff members Louisville residents?

 - Does your organization utilize volunteers? If yes, provide a brief description of their role and the approximate number of volunteer hours donated in a year.

 - Who will be responsible for the administration of the program or service?
6. Please identify any other agencies/organizations that are currently providing similar services to the targeted population. Describe any cooperative or collaborative efforts between your organization and the other agencies.
7. Please include any additional information that would be helpful to the Finance Committee in evaluating your agency's need for funding.

SUBJECT: NON-PROFIT FUNDING REQUESTS FOR 2019 & 2020

DATE: NOVEMBER 19, 2018

PRESENTED BY: KEVIN WATSON, FINANCE DEPARTMENT

SUMMARY:

The Recommended 2019-2020 Operating & Capital Budget includes \$35,000 for grants/contributions to non-profit agencies for each year. Of that amount, \$5,000 is reserved for the Utility Billing Assistance Program in partnership with Sister Carmen. The remaining \$30,000 is available for distribution as part of the Non-Profit Grant Program.

Staff has checked with Sister Carmen and they have approximately \$7,500 currently left in their Utility Billing Assistance Program account.

The table on the following page shows the actual grants from the City of Louisville to non-profit agencies for 2015 through 2018. The final two columns contain funding requests for 2019 and 2020.

Attached are copies of the applications received by the Finance Department. However, the attachments do not include copies of the applicants' Internal Revenue Service letters on 501(c)(3) status. The complete applications, with all information received from the applicants, are available for review in the Finance Department.

Staff hopes to receive the Committee's recommendations and will then present those to the full City Council for final approval in January/February. The disbursement of funds will be made in February/March.

SUBJECT: NON-PROFIT FUNDING REQUESTS FOR 2019-2020**DATE: NOVEMBER 19, 2018****PAGE 2 OF 2**

City of Louisville, Colorado
 Non-Profit Grants & Contributions
 2015 Through 2020

Organization	2015 Grant	2016 Grant	2017 Grant	2018 Grant	2019 Request	2020 Request
Association for Community Living in Boulder County	500	1,000	1,000	1,000	1,000	1,000
Boulder County Cultivate (formerly CareConnect)	1,000	1,000	2,000	2,000	3,000	3,000
Boulder County Legal Services	600	600	600	600	1,000	1,000
Boulder Valley Women's Health Center	-	-	-	-	2,500	2,500
Clinica Family Health Services	4,000	5,000	6,400	5,400	6,000	6,000
Coal Creek Meals on Wheels	2,000	3,000	2,500	2,500	3,000	3,000
Community Food Share	2,500	2,500	2,500	2,500	5,000	5,000
Dental Aid	1,000	2,000	2,000	2,000	4,000	4,000
Flatirons Habitate for Humanity	[1]	-	-	-	-	-
Good Samaritan Medical Center Foundation	-	-	-	-	2,500	2,500
Imagine Foundation - Developmental Disabilities Center	[2]	1,000	1,000	1,000	1,500	1,500
Impact on Education	1,000	1,750	2,000	2,000	4,000	4,000
Intercambio Uniting Communities	-	500	500	500	1,000	1,000
Louisville Community Food Bank	800	800	-	-	800	800
Louisville Senior Advisory Board	-	4,250	2,000	-	-	-
Safehouse Progressive Alliance for Nonviolence	1,500	1,500	1,500	1,500	2,500	2,500
Saint Benedict Health & Healing - Free Medical Clinics	400	400	-	-	-	-
Sister Carmen Community Center [3]	2,700	7,700	9,000	9,000	15,000	15,000
TRU Community Care	1,500	1,500	1,500	1,500	1,500	1,500
Voices for Children CASA	500	500	500	500	500	1,000
Totals	20,000	35,000	35,000	32,000	54,800	55,300

[1] The \$10,000 grant for Flatirons Habitate was funded from the excess Stadium Tax within the Capital Projects Fund. These funds were restricted to projects within the City of Louisville.

[2] The \$500 grant for Imagine Foundation was funded from the excess Stadium Tax within the Capital Projects Fund.

[3] Includes \$5,000 restricted for Utility Assistance per year for years 2016 through 2020.

**SUBJECT: NON-PROFIT GRANT PROGRAM – FINANCE COMMITTEE
RECOMMENDATIONS FOR 2019 AND 2020**

DATE: DECEMBER 18, 2018

PRESENTED BY: KEVIN WATSON, FINANCE DIRECTOR

SUMMARY:

The 2019 adopted budget and the 2020 budget plan each contain \$35,000 for grants/contributions to non-profit agencies. Of that amount, \$5,000 for each year is reserved for the Utility Billing Assistance Program in partnership with Sister Carmen. The remaining \$30,000 per year is available for distribution as part of the Non-Profit Grant Program.

The Finance Department received seventeen applications for funding, which total \$54,800 for 2019 and \$55,300 for 2020. The Finance Committee has reviewed these applications and, at the November 19, 2018 meeting, made its final recommendations.

Below is a table summarizing non-profit grants from 2016 through 2020 and including the 2019/2020 requests (highlighted in blue) and the 2019/2020 Finance Committee recommendations (highlighted in green).

Please note that Sister Carmen has enough funds remaining for the Utility Billing Assistance Program that no additional contribution for that purpose is recommended for 2019.

**SUBJECT: NON-PROFIT GRANT PROGRAM – FINANCE COMMITTEE
RECOMMENDATIONS FOR 2019 AND 2020**

DATE: DECEMBER 18, 2018

PAGE 2 OF 2

City of Louisville, Colorado
Non-Profit Grants & Contributions
2016 Through 2020

Organization	2016 Grant	2017 Grant	2018 Grant	2019 Request	2019 FC Rec	2020 Request	2020 FC Rec
Association for Community Living in Boulder County	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Boulder County Cultivate (formerly CareConnect)	1,000	2,000	2,000	3,000	2,000	3,000	2,000
Boulder County Legal Services	600	600	600	1,000	600	1,000	600
Boulder Valley Women's Health Center	-	-	-	2,500	-	2,500	-
Clinica Family Health Services	5,000	6,400	5,400	6,000	5,400	6,000	5,400
Coal Creek Meals on Wheels	3,000	2,500	2,500	3,000	2,500	3,000	2,500
Community Food Share	2,500	2,500	2,500	5,000	2,500	5,000	2,500
Dental Aid	2,000	2,000	2,000	4,000	2,000	4,000	2,000
Good Samaritan Medical Center Foundation	-	-	-	2,500	-	2,500	-
Imagine Foundation - Developmental Disabilities Center	1,000	1,000	1,000	1,500	1,000	1,500	1,000
Impact on Education	1,750	2,000	2,000	4,000	2,000	4,000	2,000
Intercambio Uniting Communities	500	500	500	1,000	500	1,000	500
Louisville Community Food Bank	800	-	-	800	-	800	-
Louisville Senior Advisory Board	4,250	2,000	-	-	-	-	-
Safehouse Progressive Alliance for Nonviolence	1,500	1,500	1,500	2,500	1,500	2,500	1,500
Saint Benedict Health & Healing - Free Medical Clinics	400	-	-	-	-	-	-
Sister Carmen Community Center [1]	7,700	9,000	9,000	15,000	4,000	15,000	9,000
TRU Community Care	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Voices for Children CASA	500	500	500	500	500	1,000	500
Totals	35,000	35,000	32,000	54,800	27,000	55,300	32,000

[1] Includes \$5,000 per year restricted for Utility Assistance for years 2016 through 2020, excluding 2019 due to unspent balance.

FISCAL IMPACT:

The City's 2019 General Fund budget and the 2020 General Fund budget plan each include a \$35,000 appropriation in account 101-1-10-101-121-538420 for contributions/grants to non-profit organizations. Of this amount, \$5,000 each year is reserved for the new Utility Billing Assistance Program leaving \$30,000 per year for the Non-Profit Grant Program.

RECOMMENDATION:

Staff recommends approval of \$27,000 for 2019 and \$32,000 for 2020 to be distributed to the organizations and in the amounts as recommended by the Finance Committee.

ATTACHMENT(S):

The actual grant applications are extensive and consequently, instead of including them in the packet, all grant applications are kept on file in the City Finance Department and are available for review upon request. They are also available on the City's Website under the Finance Committee packet for November 19, 2018.

December 28, 2018

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Attention: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Dear XXXXXXXXXXXXXXX:

Thank you for your application to the City of Louisville's 2019-2020 Non-Profit Grant Program.

On November 19, 2018, the City Finance Committee reviewed all applications and made its final recommendations to the City Council. The City Council reviewed these recommendations and, on December 18, 2018, approved the distributions for the calendar years 2019 and 2020. The City Council authorized a distribution to your agency in the amount of \$xxxx for 2019 and \$xxxx for 2020. The distribution of funds for each year is expected to occur late January or early February.

Application forms for 2021-2022 Non-Profit Grant Program are scheduled to be distributed in Summer 2020. Please contact me at (303) 335-4505 if you have any questions or require any additional information.

Sincerely,

**Kevin C. Watson
Finance Director
City of Louisville**

SUBJECT: FINANCE COMMITTEE 2020 WORK PLAN

DATE: NOVEMBER 22, 2019

PRESENTED BY: KEVIN WATSON, FINANCE DIRECTOR

SUMMARY:

The Finance Committee has requested preliminary discussions on the Committee's 2020 Work Plan.

Attached is the latest draft of the Finance Committee's Work Plan for 2019.

City of Louisville Colorado Finance Committee 2019 Work Plan

Topics will be discussed in the quarter which they are listed. Items that are not complete will roll to the next quarter.

Quarterly Reports: material exceptions will be discussed at monthly FC meetings

- Sales & Use Tax Reports
 - Financial Statements
 - Capital Improvement Program Reports
 - Enterprise Dashboards (recreation, golf, utilities)
 - Cash and Investments Reports
-

First Quarter

- ✓ Review appropriate uses of HPF for development purposes (Jan)
- ✓ Review City policies for overtime (Jan)
- ✓ Financial policies – initial review (Jan)
- ✓ Work Plan Review (Jan)
- ✓ Quarterly Reports that are available (Feb)
- ✓ Outside Louisville Sales Tax Categorization (Feb)
- ✓ Recreation Center Sales tax collection and TABOR issues (Feb)
- ✓ Financial Policies – Second Review (Feb)
- ✓ Write-offs of Accounts Receivable (Feb)
- ✓ 2020 Budget – Review calendar and “off-year” process (Mar)
- ✓ Recreation Sales/Use Tax and TABOR Ballot Language (Mar)
- ✓ Excise Tax for Marijuana Cultivation (Mar)
- ✓ Remaining Quarterly Reports (Mar)
- ✓ Sales Tax on Internet Sales (Mar)
- ✓ Financial Policies – Third Review (Mar)
- ✓ Presentation on Eide Bailly’s Review of Internal Controls and Off-Site Cash Collection Processes (Mar)
- 2019 changes
- ✓ Remaining Quarterly Reports (May)
- ✓ Review Fiscal Impact Analysis of Parcel O (May)
- ✓ Business Assistance Program Discussion (Jun)
- ✓ Review Renewal and Replacement schedule and operating budget for Recreation Center (Jun)
- ✓ Review Renewal and Replacement schedule and operating budget for Golf Course (Jun)

Third Quarter

- ✓ Quarterly Reports that are available (July)
- ✓ Revenue Projection Dashboards (July)
- ✓ Presentation from Eide Bailly on Audit of 2018 CAFR (July)
- ✓ Residential Assessment Rate (July)
- ✓ Internal Controls Examination Report – Responses from Departments (Aug)
- ✓ Recreation Center Fees (Aug)
- ✓ Remaining Quarterly Reports (Aug)
- ✓ Revenue Projection Dashboards (Aug)
- ✓ Financial Policies (Aug)
- ✓ Preliminary Assessed valuation (Sept)

Second Quarter

- ✓ Presentation from Chandler on Economy and Investments (Apr)
- ✓ Excise Tax for Marijuana Cultivation (Apr)
- ✓ Review Budget Scenarios and Process for 2021 Budget including zero-based and negative and positive adjustments scenarios (Apr)
- ✓ Quarterly Reports that are available (Apr)
- ✓ Staff Discussion on Delinquent Sales Tax Enforcement (Apr)
- ✓ Recreation Sales/Use Tax and TABOR Ballot Language (May)
- ✓ Budget Amendment (May)
 - 2018 carryover

Fourth Quarter

- ✓ Quarterly Reports that are Available (Oct)
- ✓ Charges for Services & Fees for 2020 (Oct)
- ✓ Revenue Projection Dashboards (Oct)
- ✓ Review 2020 Budget (Oct)
- Re-Programming Recreation Center Sales Tax Refund (Nov)
- Review Non-Profit Grant application process for 2021-2022 (Nov)
- Review Expenditure Cost Allocations (Dec)
- Review Recreation Center Fees (Dec)