City Council
Finance Committee

Meeting Agenda

Tuesday, April 21, 2020
3:00 p.m.

Electronic Meeting

This meeting will be held electronically. Those interested in listening to the meeting can access it through the City's Website. The Committee will accommodate public comments as much as possible during the meeting. Anyone may also email comments to the Committee prior to the meeting at kevinw@louisvilleco.gov

I. Call to Order
II. Roll Call
III. Approval of Agenda
IV. Approval of the Minutes from the February 18, 2020 Meeting (page 2)
V. Public Comments on Items Not on the Agenda
VI. Discussion of Procedures for Delinquent Sales Tax Accounts (page 8)
VII. "Carry Forward" Budget Amendment and 2020 CI-P (page 9)
VIII. Discussion of Budget Calendar and Biennial Budget Process (page 21)
IX. Process for Developing 2020 Revenue Projections (page 24)
X. Staff Reports/Updates/Discussions
   - Fee Review (page 48)
   - 2020 Work Plan Update (page 82)
XI. Possible Discussion Items for Next Regular Meeting
   - First Quarter Sales Tax Report
   - Renewal & Replacement Schedules
   - Recreation Center Fees
   - "Turnback" Review and Discussion
   - Continued Discussions on Budget Process
XII. Adjourn

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City Council
Finance Committee

Meeting Minutes

Monday, February 18, 2020
City Hall, Spruce Room
749 Main Street

CALL TO ORDER

The meeting was called to order at 3:00 p.m.

ROLL CALL

The following were present:

City Council:	Council Member Maloney, Council Member Lipton, and Council Member Leh
Staff/Others Present:	Heather Balser, City Manager, Megan Davis, Deputy City Manager, Emily Hogan, Assistant City Manager for Communications & Special Projects, Megan Pierce, Director of Economic Vitality, and Penney Bolte, Tax Manager
Absent:	None

APPROVAL OF THE AGENDA

Finance Committee Members approved the agenda as presented.

APPROVAL OF THE MINUTES FROM THE DECEMBER 16, 2019 MEETING

Finance Committee Member Leh requested paragraph 4 under the "The Capital Improvement Program Year-End Report" section of the minutes be corrected to read "Finance Committee Member Leh stated that we want to make sure the City is not creating expectations for the public".

The Finance Committee approved the January 21, 2020 minutes as amended.

PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA

None.

INSURANCE RENEWAL FOR 2020

Finance Committee Member Chris Leh disclosed to Committee Members and staff that his firm represents Pinnacol Assurance for internal employee matters. Members discussed that since the Pinnacol Assurance material being presented relates to Worker's Compensation, there is no conflict of interest.

Deputy City Manager Megan Davis presented the 2020 insurance renewal premium information to the Finance Committee. Deputy Manager Davis stated that twelve insurance companies declined to respond due to the City's large property losses sustained in 2018 and 2019 from hail, and others were not considered due to higher deductibles and pricing.

Manager Davis stated that Traveler's quote for 2020 represented a 12.27% increase over 2019, but was the only insurance carrier to offer all lines of coverage. In addition to the increased premium, certain policy coverages and deductibles were also changed. The City's hail and wind coverage increased from a 1% deductible to a 3% deductible, and the City's cyber and social engineering coverage was increased from $100K to $500K. Manager Davis stated that the City's Worker's Compensation coverage would be continued for 2020 with Pinnacol Assurance.

Ms. Davis stated that the actual premiums did increase 10% overall, but that the City is $16,497 under budget for 2020.

City Manager Balser and Deputy City Manager Davis stated that efforts continue to identify ways to mitigate increasing premiums and higher deductibles, which could be significant and costly. City Manager Balser stated that staff is reviewing replacement property values, options for covers/carports to protect some assets, and even self-insurance and deductible buy-down options.

Finance Committee Member Lipton suggested investigating whether lower premiums could be attained through retention discounts (the City encumbering reserves), versus increasing deductibles.

Finance Committee Member Leh asked about the packaging of lines of insurance versus individual line pricing, and if the same information is provided to all potential companies. Manager Balser stated the City's broker provides all the same information to companies, and that only some companies will provide individual line quotes.

Finance Committee Chairperson Maloney asked about obtaining a quote from CIRSA. City Manager Balser stated that for the past 5-6 years, the quotes received from CIRSA have been significantly higher than what the City was able to obtain from Travelers. Manager Balser stated that CIRSA will be included again later this year when requesting quotes for 2021.

The reports and corresponding narrative can be located in the packet of the February 18, 2020 Finance Committee Meeting.

SALES TAX PREPORTS FOR THE FOURTH QUARTER ENDED DECEMBER 31, 2019

Tax Manager Penney Bolte presented the year-end reports to the Finance Committee. Manager Bolte highlighted that 2019 ended with total sales tax revenue up 11.6% over 2018, 5% above 2018 excluding audit revenue. Consumer use tax also ended 2019 3% above 2018. Building use tax, auto use tax and lodging tax all declined for 2019.

Ms. Bolte stated that sales tax revenue generated inside the City was flat to 2018 in-City revenue, and that Outside City sales tax revenue increased 17% for 2019.

Tax Manager Penney Bolte reviewed the remaining reports with the Finance Committee Members and asked the Committee if they were interested in revising the reports for 2020. Manager Bolte stated that she had been working with IT Data Analyst Nat Ahrens to provide the Finance Committee more condensed reporting and dashboards. Ms. Bolte asked the Committee Members if they would be willing to take a small survey regarding the existing tax reports to determine which elements they like, and which they do not like.

Finance Committee Member Lipton stated that the role of the Finance Committee is to oversee the fiscal health of the City and to review actual revenue to the budget. Member Lipton stated that he is interested in fewer reports and would rather receive a managerial year-end summary regarding sales tax revenue, perhaps from Finance Director Kevin Watson.

Finance Committee Member Lipton stated that perhaps the Economic Vitality Committee would be the appropriate group to review more detail and trends which are actionable. Member Lipton stated his concern that tax revenues are leveling while inflation and the City's expenses are increasing.

The Finance Committee Members agreed that they would be receptive to taking a survey. Finance Committee Member Leh stated that he would also like to see the Communication revised, and for the City Tax Area map to be included in the packet

for each quarterly tax reporting. Deputy City Manager Megan Davis requested to receive a copy of the survey provided to the Committee.

The reports and corresponding narrative can be located in the packet of the February 18, 2020 Finance Committee Meeting.

ACCOUNTS RECEIVABLE WRITE-OFFS

Tax Manager Bolte presented to the Finance Committee a listing of write-offs totaling $162.85 that were approved by Finance Director Kevin Watson. Ms. Bolte stated that under the City's Financial Policies, Director Watson can approve amounts up to $100 per individual account. Ms. Bolte handed out a separate list to the Finance Committee for their write off approval totaling $115.00 for one account. Finance Committee Members unanimously approved the requested write off.

The corresponding narrative can be located in the packet of the February 18, 2020 Finance Committee Meeting.

DISCUSSION OF TOP-50 REPORTING

Tax Manager Bolte handed out to the Finance Committee the listing of the Top 50 Vendors for 2019, along with a listing of the Top 50 proposed for 2020.

Manager Bolte stated that she had met with Economic Vitality Director Megan Pierce to review the detailed data and report for the 2019 Top 50. Ms. Bolte stated, after the discussions and review of various ADG reporting options, Director Pierce determined it would be most beneficial to her role to have the Top 50 report for 2020 reflect in-City businesses only.

The Finance Committee and staff discussed that the health of in-City businesses is the only relevant and actionable data that can be addressed by City staff. Manager Bolte stated that all variances are monitored by tax staff, and that anomalies for out-of-City vendors are addressed through contact by tax staff or, if necessary, by audit.

The Finance Committee and staff again discussed that the appropriate division of data and reporting between the Finance Committee and the Economic Vitality Committee needs to be established.

The corresponding narrative can be located in the packet of the February 18, 2020 Finance Committee Meeting.

2021-2022 BIENNIAL BUDGET PROCESS DISCUSSION

Finance Committee Chairperson Maloney asked how the budget process with program budgeting will be presented. City Manager Balser stated that staff will review the City's current KPI's to highlight which programs are, or are not, successful. Manager Balser stated that based on a holistic review of the programs, staff will make and present its program budget recommendations.

Finance Committee Member Lipton stated that sales tax is flattening and operational expenses are increasing. Member Lipton stated that staffing costs are increasing at a higher percentage than sales tax revenue. Member Lipton stated that the budget plan should be for the balanced funding of operations, making strategic use of one-time revenue, to be more efficient, and to iron out the semantic differences in funding the Renewal & Replacement Fund for the Golf Course and Recreation Center.

City Manager Balser stated that she understands the goal, but that the revenue from the General Fund, Capital Projects Fund, and the Renewal & Replacement Funds are so intertwined that decision may not be straight forward. Manager Balser stated that the City has large reserves and staff will present various options to the Finance Committee and Council.

City Manager Balser stated that it is difficult to convey to the public that service level cuts are necessary when the City's reserves are high. Manager Balser asked if funding the Renewal & Replacement Funds for the Golf Course and Recreation Center will be at the cost of staffing programs. Member Lipton stated that yes, building the Repair & Replacement Fund reserves will be a priority.

The corresponding narrative can be located in the packet of the February 18, 2020 Finance Committee Meeting.

STAFF REPORTS/UPDATES/DISCUSSIONS

<u>Finance Committee Work Plan</u>

Finance Committee Chairperson Maloney stated that discussion of the Recreation Center and Golf Course Renewal & Replacement Funds need to be added to the list of Major Initiatives for 2020.

Chairperson Maloney stated that the items the Committee would like placed on the agenda for March 17, is continued discussion of:

Renewal & Replacement Funds
Budget Calendar
Biennial Budget Process
Capital Budgeting Processes and Delivery Efficiencies

The reports and corresponding narrative can be located in the packet of the February 18, 2020 Finance Committee Meeting.

DISCUSSION ITEMS FOR THE NEXT REGULAR MEETING

The March regular Finance Committee Meeting is scheduled for Tuesday, March 17, 2020 at 3:00 p.m.

Items scheduled for discussion at the next meeting include:

- Continued Discussions on Budget Process
- Continued Discussions on Renewal & Replacement
- Capital Budgeting Processes and Delivery Efficiencies
- Projections for Recreation Center ($200K reduction in General Fund contribution?)
- Budget Calendar

ADJOURN

The meeting was adjourned at 4:45 p.m.

City of Louisville
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FINANCE COMMITTEE COMMUNICATION

SUBJECT: **DELINQUENT SALES/USE TAX ACCOUNTS**

DATE: **APRIL 21, 2020**

PRESENTED BY: **PENNEY BOLTE, FINANCE DEPARTMENT**

SUMMARY:

Due to the impacts of the COVID-19 Pandemic on our local business community, many businesses have reached out to us with questions and for guidance related to their City sales/use tax, but just as many have not.

To this point, staff has responded to businesses that there are no changes to the filing process or due dates, directed them to the Economic Development Resource web site, advised them that City Council is working towards a small business grant program, and continued with our general compliance processes and procedures.

Those procedures are:

- Mail a system-generated missing filer letter (5) business days after the tax due date. The letter generally states that we did not receive their return, that they add penalties and interest and submit the return, that if they had no sales a "zero" return should be submitted, and to contact us if there has been a business change or they need assistance.
- Issue a tax assessment (10) business days after the missing filer letter is sent. The tax assessment issued requires action within (30) days. The assessment estimates the amount of tax due by the business based on previous periods, adds penalties and interest, and provides the option to request a hearing.
- Once the (30) day period has passed actions may include:
    - Recording a tax lien with Boulder County Clerk & Recorder against the assets of the business.
    - Issuing a summons to appear in Louisville Municipal Court
    - Certifying taxes owed to Boulder County Assessor
    - Implementing a Payment Plan

Each of the above options currently present challenges which may discussed further.

DISCUSSION/DIRECTION:

Staff seeks discussion with the Finance Committee on whether they wish any modifications to the standard procedures described.

City of Louisville
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FINANCE COMMITTEE COMMUNICATION

SUBJECT: **CARRYFORWARD BUDGET AMENDMENT AND 2020 C-I-P**

DATE: **APRIL 21, 2020**

PRESENTED BY: **KEVIN WATSON, FINANCE DIRECTOR**

SUMMARY:

Departments have submitted their final requests to carry forward unspent budgets from 2019 to 2020 for projects that were budgeted in 2019 but not completed at year end. Staff is now working to create a packet that will provide departmental justifications and general narratives for each of these requests, which will be presented to City Council at the public hearing to amend the budget.

Staff is presenting the numerical information to the Finance Committee at this time to get feedback from the Committee as to which projects are a priority and which might be deleted are delayed. Attached is a consolidated worksheet that was used by the departments to communicate their carry forward requests.

The worksheet provides financial information for both 2019 and 2020, and is subtotaled by fund. The total request to carry forward unspent budget from 2019 to 2020 is $17.2 million. Any project-related revenue (grants, contributions, etc.) will also be brought forward to 2020. These have not yet been verified. There is also an additional $1.1 million of requests for “new” appropriations.

Staff believes it is important to consider the carry forward amendment in context with the total capital budget for 2020. Therefore, the second attachment combines the carry forward amounts with the current Capital Improvements Plan. The 2020 Budget column contains the current capital budgets. The 2020 Estimate column contains the current capital budget plus the total carry forward requests. Assuming all the carry forward requests are approved, the total capital budget for 2020 would be $35.2 million.

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Budget Amendment Worksheet
Carryforward from 2019 to 2020 & New Appropriations

Account Number	Account Description	2019 Final Budget	2019 Total Spent	2019 Unspent Budget	Current 2020 Budget	Requested Amendment Carry-Forward	Requested Amendment New Budget	Proposed 2020 Budget
General Fund:								
101121-540910	Prof Serv-Consulting	-	-	-	10,000		20,000	30,000
101141-540910	Prof Serv-Consulting	25,000	16,843	8,157	25,000	8,160		33,160
101144-530320	Web Site Maintenance	40,000	29,568	10,432	30,000	10,430		40,430
101172-532230	Dues/Subscriptions/Books	800	660	140	800		3,200	4,000
101172-522500	Non-Capital Furn/Equipt/Tools	15,000	9,405	5,595	-	5,600	150	5,750
101172-521200	Non-Capital Computer Hardware	10,000	9,176	824	5,000		12,570	17,570
101172-540170	Prof Serv-Info Systems	5,000	2,946	2,054	5,000	2,050	4,000	11,050
101172-521110	Software Subscr. & Maint Fees	125,000	116,154	8,846	125,000	8,850		133,850
101431-550140	Parts/Repairs/Maint-Painting	120,000	-	120,000	200,000	120,000		320,000
101446-532000	Advertising/Marketing	40,000	209	39,791	-	20,000		20,000
101446-534100	Utility Services - Clean Energy	-	-	-	28,000		37,000	65,000
101530-540480	Prof Serv-Microfilming	55,000	-	55,000	-	40,000		40,000
101730-530820	Arts Opportunity Programming	25,000	420	24,580	25,000	24,580		49,580
Total General Fund						**239,670**	**76,920**	
Open Space & Parks Fund:								
201511-630071	Parks and Open Space Signs	111,250	1,933	109,317	-	109,320		109,320
201511-630101	Irrig Replacements & Improvs (%)	30,000	5,331	24,669	-	24,670		24,670
~~201511-630130~~	~~Sundance Park Master Plan~~	15,000	-	15,000	-			-
201511-630131	Recycling Cans for Park Sites (%)	20,000	14,755	5,245	10,000		(10,000)	-
201511-630132	Enhance BMX Track at Community Park	20,000	683	19,318	-	19,320		19,320
201511-630133	Freeze Resistant Drinking Fountains	8,000	-	8,000	8,000	8,000		16,000
~~201522-630004~~	~~Lastoska Property Conservation~~	25,000	-	25,000	-			-
201528-660067	Hwy 42 Multi-Use Underpass	2,291,520	731,783	1,559,737	-	1,559,740		1,559,740
Total Open Space & Parks Fund						**1,721,050**	**(10,000)**	
Conservation Trust - Lottery Fund:								
202511-630048	Playgrounds (%)	224,000	84,318	139,682	224,000	139,680		363,680
Total Conservation Trust - Lottery Fund						**139,680**	**-**	

Account Number	Account Description	2019 Final Budget	2019 Total Spent	2019 Unspent Budget	Current 2020 Budget	Requested Amendment		Proposed 2020 Budget
						Carry-Forward	New Budget	
Cemetery Fund:								
204752-547000	Prof Serv-Mowing	26,200	24,241	1,959	1,000		33,000	34,000
Total Cemetery Fund						**-**	**33,000**	
Historic Preservation Fund:								
~~207542-620098~~	~~Austin Niehoff House Rehab (%)~~	82,500	-	82,500	-			-
207542-620109	Miners' Cabins Relocation	208,000	-	208,000	-	208,000		208,000
207542-620113	Historical Museum Structural Work (%)	60,850	-	60,850	-	60,850		60,850
Total Historic Preservation Fund						**268,850**	**-**	
Recreation Fund:								
~~208538-630152~~	~~Replace Miners Field Scoreboard~~	40,000	-	40,000	-			-
208538-630153	Rebuild Cleo Dugout Roof	25,000	2,470	22,530	-	22,530		22,530
~~208539-620124~~	~~MAC Gym Curtain~~	45,000	-	45,000	-			-
Total Recreation Fund						**22,530**	**-**	
Capital Project Fund:								
301103-660025	Decorative Streetlight LED Conversion	50,000	-	50,000	135,000		(135,000)	-
301103-630131	Recycling Cans for Park Sites (%)	20,000	14,755	5,245	10,000		(5,000)	5,000
301103-640030	Electric Vehicle Charging Station	8,000	15,411	(7,411)	8,000		4,000	12,000
301112-620115	City Clerk's Office Renovation	15,000	7,771	7,229	-	3,000		3,000
~~301161-660241~~	~~Bike Share Program~~	10,000	-	10,000	-			-
~~301165-620098~~	~~Austin Niehoff House Rehab (%)~~	52,500	-	52,500	-			-
301173-650035	ERP System	114,490	63,560	50,930	-	50,930		50,930
301173-650099	Storage, Server, & Backup Refresh	-	-	-	135,000		10,680	145,680
301173-660258	Middle Mile Fiber	200,000	35,893	164,107	-	164,110		164,110
301211-620116	Police Dept Basement Restrooms & Lockers	282,500	-	282,500	-	282,500	200,000	482,500
301211-620118	Police Dept Basement Sleep Room	27,000	-	27,000	-	27,000		27,000
301211-620125	Police Dept Lobby Security Glass	20,000	9,613	10,387	-	5,000		5,000
301211-640024	LTE D-Block Radio Program	11,100	-	11,100	-	11,100		11,100
301211-640106	Body Cams	24,170	-	24,170	-	24,170	32,930	57,100
301211-640124	Handheld 700-800 Portable Radios	15,420	-	15,420	-	15,420	289,450	304,870
301211-650027	Toughbook, Prntrs, Dockng Stns	8,000	-	8,000	-	8,000		8,000
301211-650089	Police/Courts Records Mgmt Sys	300,000	139,040	160,960	-	160,960		160,960
301219-620120	Police Dept Electrical Work	25,000	-	25,000	-	25,000		25,000
301219-660276	Police Dept Concrete Replacement	199,000	157,116	41,884	-	41,880		41,880
301311-630138	Bus Stop Improvements	157,000	-	157,000	-	157,000		157,000

Account Number	Account Description	2019 Final Budget	2019 Total Spent	2019 Unspent Budget	Current 2020 Budget	Requested Amendment Carry-Forward	Requested Amendment New Budget	Proposed 2020 Budget
301311-660202	Railroad Quiet Zones	3,317,900	43,878	3,274,022	-	3,274,020		3,274,020
301312-630141	ADA Parking Improvements	15,000	1,355	13,645	75,000	13,650		88,650
301312-630144	Transportation Master Plan First Steps	1,000,000	-	1,000,000	3,000,000	1,000,000		4,000,000
301312-640001	Machinery & Equipment (%)	5,030	1,498	3,532	-	3,030		3,030
301312-660012	Pavement Booster Program	5,028,130	4,429,140	598,990	4,840,000	609,750		5,449,750
301312-660022	Concrete Replacement	75,000	59,876	15,124	75,000	15,120		90,120
301312-660064	Bridge Inspection Follow-Up Repairs	30,000	-	30,000	100,000	30,000		130,000
301312-660068	South Street Underpass (%)	184,250	20,753	163,497	-	163,500		163,500
301312-660079	SH42 Short Intersection Design	153,550	22,117	131,433	-	131,430		131,430
301312-660222	SH42 Short Intersection Construction	3,279,840	416,363	2,863,477	-	2,863,480		2,863,480
301312-660256	Downtown Ornamental Light Replacement	70,000	-	70,000	72,000	70,000		142,000
~~301312-660257~~	~~Downtown Surface Parking Expansion~~	100,000	-	100,000	-			-
~~301313-630101~~	~~Irrigation Clock Replacements (%)~~	20,000	-	20,000	-			-
301313-630140	Downtown Tree Grate Conduit Replacement	26,000	-	26,000	28,000		(28,000)	-
301313-660103	Median Improvements	275,000	54,841	220,159	275,000		(275,000)	-
301313-660226	Downtown Clay/Concrete Paver Replacement	110,000	-	110,000	110,000		(110,000)	-
301313-660254	Utility Undergrounding	680,000	-	680,000	-	680,000	37,000	717,000
301511-630048	Playground Replacement (%)	56,000	21,507	34,493	56,000	34,500		90,500
301511-630067	Heritage Restroom Renovation	28,000	3,375	24,625	200,000	24,630		224,630
~~301511-630151~~	~~Miners Field Fencing Upgrade (%)~~	44,000	152	43,848	-			-
301528-660068	South Street Underpass (%)	92,640	20,753	71,887	-	71,890		71,890
301552-620097	Historical Museum Campus (%)	20,850	-	20,850	165,400			165,400
301552-620038	Museum Campus Building Improvements	51,210	29,572	21,638	-	21,640		21,640
301552-620113	Historical Museum Structural Work (%)	60,850	230	60,620	-	60,620		60,620
301553-620114	Center for the Arts Restoration	46,620	-	46,620	-	46,620		46,620
301553-630136	Community Park Stage Improvements	24,000	600	23,400	-	15,000		15,000
301553-640001	Machinery & Equipment (%)	5,020	1,498	3,522	-	3,030		3,030
Total Capital Projects Fund						**10,107,980**	**21,060**	
Water Utility Fund:								
501462-540900	Prof Serv-Consulting	46,200	25,527	20,673	5,250	20,670		25,920
501463-540910	Prof Serv-Consulting	5,750	-	5,750	5,750	5,750		11,500
501498-640001	Machinery & Equipment (%)	9,650	1,498	8,152	-	4,600		4,600
501498-640045	Meters	168,000	164,317	3,683	-	3,680	40,600	44,280
501498-660182	Water Line Replacement	1,844,000	1,587,560	256,440	1,273,000	256,440		1,529,440
501498-660205	PRV Replacement	75,000	-	75,000	-	75,000		75,000
501498-660237	Water Tank Int Structure Maint	92,600	10,714	81,886	-	81,890		81,890

Account Number	Account Description	2019 Final Budget	2019 Total Spent	2019 Unspent Budget	Current 2020 Budget	Requested Amendment Carry-Forward	Requested Amendment New Budget	Proposed 2020 Budget
501498-660259	Floride Equipment Replacement	105,000	12,053	92,947	-	92,950		92,950
501499-640116	Water Plants Disinfection Eval	408,040	134,333	273,707	-	273,710		273,710
501499-660190	NCWCD-Windy Gap Firming Proj	2,500,000	315,000	2,185,000	747,000	1,753,000		2,500,000
501499-660211	Howard Diversion Upgrades	128,740	2,907	125,833	-	125,830		125,830
501499-660212	SCWTP Recycle Pond Maintenance	86,000	57,000	29,000	-	29,000		29,000
501499-660232	Cent/McCaslin Hi Zone Water Lp	22,230	-	22,230	-	22,230		22,230
501499-660236	SBR Ditch Lining	170,200	-	170,200	88,310	170,200		258,510
501499-660243	Louisville Pipeline Flow Control	417,930	287,921	130,009	-	130,010		130,010
501499-660245	SCWTP Upgrades	550,770	124,304	426,466	-	426,470		426,470
501499-660275	NCWCD SWSP Transmission Capacity	287,000	96,645	190,355	1,324,000	190,360		1,514,360
Total Water Utility Fund						**3,661,790**	**40,600**	
Wastewater Utility Fund:								
502473-540910	Prof Serv-Consulting	26,000	89,683	(63,683)	-		95,000	95,000
502498-640001	Machinery & Equipment	9,650	1,498	8,152	-	4,600		4,600
502498-660183	Sewer Utility Lines	498,000	254,576	243,424	275,000	243,420		518,420
502498-660265	Reuse System Equipment Replacement	32,000	-	32,000	66,000	32,000		98,000
~~502499-630147~~	~~WWTP Digester and Reuse Lighting Improvements~~	40,000	77	39,923	-			-
502499-640132	WWTP Tractor	62,000	-	62,000	-	20,000		20,000
502499-640133	Portable Lift Station Pump	50,000	-	50,000	-	44,760		44,760
502499-660262	WWTP Additional Influent Pump	72,000	73	71,927	-	71,930		71,930
502499-660263	WWTP Asphalt Addition	50,000	-	50,000	-	20,000		20,000
~~502499-660264~~	~~WWTP Digester Control Improvements~~	100,000	114	99,886	-			-
~~502499-660266~~	~~WWTP Digester and Digester Lights~~	40,000	34	39,966	-			-
502499-660267	WWTP Aeration Basin & Reuse Mixers	150,000	8,286	141,714	-	141,710		141,710
502499-660268	WWTP Total Suspended Solids (TSS) Probes	45,000	-	45,000	-	45,000		45,000
502499-660269	WWTP Vac Dump Station	235,000	34	234,966	-	234,970		234,970
Total Wastewater Utility Fund						**858,390**	**95,000**	
Storm Water Utility Fund:								
503499-630096	Detention Pond Maintenance	118,500	1,472	117,028	121,500	117,030		238,530
503499-630150	Drainageway "A-1" Garfield/Cottonwood	-	-	-	500,000		360,000	860,000
503499-640001	Machinery & Equipment	4,620	-	4,620	-	1,570		1,570
~~503499-660251~~	~~Drainageway G Dillon Rd Crossing~~	150,000	-	150,000	-			-
503499-660273	Storm Water Quality Master Plan	100,000	58,577	41,423	150,000	41,420		191,420
(New)	Coal Creek Drainageway 7-1	-	-	-	-		500,000	500,000
Total Storm Water Utility Fund						**160,020**	**860,000**	

Account Number	Account Description	2019 Final Budget	2019 Total Spent	2019 Unspent Budget	Current 2020 Budget	Requested Amendment Carry-Forward	Requested Amendment New Budget	Proposed 2020 Budget
Golf Course Fund:								
520713-534050	Utility Services-Water	245,000	41,866	203,134	30,000	15,000		45,000
520799-620112	Shelter Improvements	14,500	-	14,500	-	6,000		6,000
Total Golf Course Fund						**21,000**	**-**	
Total for All Funds						**17,200,960**	**1,116,580**	

City of Louisville, Colorado
Six-Year Capital Improvement Plan
For the Years 2021 Through 2026

Open Space & Parks Fund

Request No.	Project Account	Project Description	2020 Budget	2020 Estimate	2021 Planned	2022 Planned	2023 Planned	2024 Planned	4-Year Totals
	201511-630071	Parks and Open Space Signs	-	109,320	-	-	-	-	-
	201511-630101	Irrig Replacements & Improvs (%)	-	24,670	-	-	-	-	-
	201511-630129	Playground Surfacing Replacement	12,000	12,000	-	-	-	-	-
	201511-630131	Recycling Cans for Park Sites (%)	10,000	-	-	-	-	-	-
	201511-630132	Enhance BMX Track at Community Park	-	19,320	-	-	-	-	-
	201511-630133	Freeze Resistant Drinking Fountains	8,000	16,000	-	-	-	-	-
	201511-630135	Cottonwood Park Development	216,000	216,000	-	-	-	-	-
	201511-640001	Machinery & Equipment (%)	52,500	52,500	-	-	-	-	-
	201511-630127	Miner's Field Park Improvs	11,000	11,000	-	-	-	-	-
	201522-630134	Fishing Pond Dredging & Master Plan	35,000	35,000	-	-	-	-	-
	201528-660015	Open Space & Parks Signs (%)	120,000	120,000	-	-	-	-	-
	201528-660067	Hwy 42 Multi-Use Underpass	-	1,559,740	-	-	-	-	-
	201528-660201	Trail Projects	37,800	37,800	-	-	-	-	-
2		Equipment Replacement - Parks (70%)	-	-	52,500	52,500	52,500	52,500	210,000
6		Playground Surfacing Replacement	-	-	12,000	-	-	-	12,000
8		Recycling Cans for Park Sites (50%)	-	-	10,000	-	-	-	10,000
10		Freeze Resistant Drinking Fountains at Park Sites	-	-	8,000	8,000	8,000	-	24,000
11		Open Space & Parks Trail & Direct'l Signs (50%)	-	-	19,200	-	78,000	-	97,200
13		Fishing Pond Dredging & Master Plan	-	-	180,000	-	-	-	180,000
15		Trail Projects	-	-	277,860	205,320	112,800	-	595,980
17		Equipment Replacement	-	-	-	-	7,000	60,000	67,000
18		Damyanovich Master Plan	-	-	-	-	25,000	-	25,000
		Total Open Space & Parks Fund	**502,300**	**2,213,350**	**559,560**	**265,820**	**283,300**	**112,500**	**1,221,180**
			-	-					

Conservation Trust - Lottery Fund

Request No.	Project Account	Project Description	2020 Budget	2020 Estimate	2021 Planned	2022 Planned	2023 Planned	2024 Planned	4-Year Totals
	202511-630048	Playgrounds (%)	224,000	363,680	-	-	-	-	-
19		Playground Replacement (80%)	-	-	224,000	224,000	224,000	236,000	908,000
		Total Conservation Trust - Lottery Fund	**224,000**	**363,680**	**224,000**	**224,000**	**224,000**	**236,000**	**908,000**
			-	-					

Cemetery Fund

Request No.	Project Account	Project Description	2020 Budget	2020 Estimate	2021 Planned	2022 Planned	2023 Planned	2024 Planned	4-Year Totals
	204799-640001	Machinery & Equipment (%)	7,500	7,500	-	-	-	-	-
2		Equipment Replacement - Parks (10%)	-	-	7,500	7,500	7,500	7,500	30,000
		Total Cemetery Fund	**7,500**	**7,500**	**7,500**	**7,500**	**7,500**	**7,500**	**30,000**
			-	-					

PEG Fee Fund

Request No.	Project Account	Project Description	2020 Budget	2020 Estimate	2021 Planned	2022 Planned	2023 Planned	2024 Planned	4-Year Totals
	205120-600008	PEG Capital	-	-	-	-	-	-	-
		Total PEG Fee Fund	**-**	**-**	**-**	**-**	**-**	**-**	**-**
			-	-					

Historic Preservation Fund

Request No.	Project Account	Project Description	2020 Budget	2020 Estimate	2021 Planned	2022 Planned	2023 Planned	2024 Planned	4-Year Totals
	207542-620109	Miners' Cabins Relocation	-	208,000	-	-	-	-	-
	207542-620113	Historical Museum Structural Work (%)	-	60,850	-	-	-	-	-
		Total Historic Preservation Fund	**-**	**268,850**	**-**	**-**	**-**	**-**	**-**
			-	-					

Recreation Fund

Request No.	Project Account	Project Description	2020 Budget	2020 Estimate	2021 Planned	2022 Planned	2023 Planned	2024 Planned	4-Year Totals
	208533-640138	Rec Center Pool Table Replacements	10,000	10,000	-	-	-	-	-
	208535-620122	Rec Center Pool Plaster	79,000	79,000	-	-	-	-	-
	208535-640139	Rec Center Pool Vacuums	12,000	12,000	-	-	-	-	-
	208538-630153	Rebuild Cleo Dugout Roof	-	22,530	-	-	-	-	-
	208539-640123	Rec Center Equipment Replacement	70,000	70,000	70,000	70,000	70,000	70,000	280,000
32		Rec Center Pool Deck Reseal	-	-	-	35,000	-	-	35,000
33		Recreation Center Campus Master Plan	-	-	-	128,000	-	-	128,000
		Total Recreation Fund	**171,000**	**193,530**	**70,000**	**233,000**	**70,000**	**70,000**	**443,000**
			-	-					

Capital Projects Fund

Request No.	Project Account	Project Description	2020 Budget	2020 Estimate	2021 Planned	2022 Planned	2023 Planned	2024 Planned	4-Year Totals
	301103-660025	Decorative Streetlight LED Conversion	135,000	-	-	-	-	-	-
	301103-630131	Recycling Cans for Park Sites (%)	10,000	5,000	-	-	-	-	-
	301103-640030	Electric Vehicle Charging Station	8,000	12,000	-	-	-	-	-
	301112-620115	City Clerk's Office Renovation	-	3,000	-	-	-	-	-
	301173-650035	ERP System	-	50,930	-	-	-	-	-
	301173-650100	NEOGov Learning Management Software	24,900	24,900	-	-	-	-	-
	301173-650099	Storage, Server, & Backup Refresh	135,000	145,680	-	-	-	-	-
	301173-660258	Middle Mile Fiber	-	164,110	-	-	-	-	-
	301211-620116	Police Dept Basement Restrooms & Lockers	-	482,500	-	-	-	-	-
	301211-620118	Police Dept Basement Sleep Room	-	27,000	-	-	-	-	-
	301211-620125	Police Dept Lobby Security Glass	-	5,000	-	-	-	-	-
	301211-640024	LTE D-Block Radio Program	-	11,100	-	-	-	-	-
	301211-640106	Body Cams	-	57,100	-	-	-	-	-
	301211-640114	FM Radio Stations	5,000	5,000	-	-	-	-	-
	301211-640124	Handheld 700-800 Portable Radios	-	304,870	-	-	-	-	-
	301211-650027	Toughbook, Prntrs, Dockng Stns	-	8,000	-	-	-	-	-

(continued)

Capital Projects Fund (continued)

Request No.	Project Account	Project Description	2020 Budget	2020 Estimate	2021 Planned	2022 Planned	2023 Planned	2024 Planned	4-Year Totals
	301211-650089	Police/Courts Records Mgmt Sys	-	160,960	-	-	-	-	-
	301219-620120	Police Dept Electrical Work	-	25,000	-	-	-	-	-
	301219-660276	Police Dept Concrete Replacement	-	41,880	-	-	-	-	-
	301311-630138	Bus Stop Improvements	-	157,000	-	-	-	-	-
	301311-660202	Railroad Quiet Zones	-	3,274,020	-	-	-	-	-
	301312-630141	ADA Parking Improvements	75,000	88,650	-	-	-	-	-
	301312-630142	Traffic Mitigation	25,000	25,000	-	-	-	-	-
	301312-630144	Transportation Master Plan First Steps	3,000,000	4,000,000	-	-	-	-	-
	301312-640001	Machinery & Equipment (%)	-	3,030	-	-	-	-	-
	301312-660012	Pavement Booster Program	4,840,000	5,449,750	-	-	-	-	-
	301312-660022	Concrete Replacement	75,000	90,120	-	-	-	-	-
	301312-660064	Bridge Inspection Follow-Up Repairs	100,000	130,000	-	-	-	-	-
	301312-660068	South Street Underpass (%)	-	163,500	-	-	-	-	-
	301312-660079	SH42 Short Intersection Design	-	131,430	-	-	-	-	-
	301312-660222	SH42 Short Intersection Construction	-	2,863,480	-	-	-	-	-
	301312-660256	Downtown Ornamental Light Replacement	72,000	142,000	-	-	-	-	-
	301313-630140	Downtown Tree Grate Conduit Replacement	28,000	-	-	-	-	-	-
	301313-630145	Subdivision Entry Landscape Improvements	57,000	57,000	-	-	-	-	-
	301313-640001	Machinery & Equipment (%)	7,500	7,500	-	-	-	-	-
	301314-640140	Sander Box Leg Kit	22,150	22,150	-	-	-	-	-
	301313-660103	Median Improvements	275,000	-	-	-	-	-	-
	301313-660226	Downtown Clay/Concrete Paver Replacement	110,000	-	-	-	-	-	-
	301313-660254	Utility Undergrounding	-	717,000	-	-	-	-	-
	301314-640001	Machinery & Equipment (%)	7,500	7,500	-	-	-	-	-
	301511-630048	Playground Replacement (%)	56,000	90,500	-	-	-	-	-
	301511-630067	Heritage Restroom Renovation	200,000	224,630	-	-	-	-	-
	301528-660015	Open Space & Parks Signs (%)	120,000	120,000	-	-	-	-	-
	301528-660068	South Street Underpass (%)	-	71,890	-	-	-	-	-
	301531-630127	Miners Field Fencing Upgrade (%)	22,000	22,000	-	-	-	-	-
	301532-630127	Miners Field Fencing Upgrade (%)	22,000	22,000	-	-	-	-	-
	301551-650087	Upgrade Makerspace	15,000	15,000	-	-	-	-	-
	301552-620097	Historical Museum Campus (%)	165,400	165,400	-	-	-	-	-
	301552-620038	Museum Campus Building Improvements	-	21,640	-	-	-	-	-
	301552-620113	Historical Museum Structural Work (%)	-	60,620	-	-	-	-	-
	301553-620114	Center for the Arts Restoration	-	46,620	-	-	-	-	-
	301553-630136	Community Park Stage Improvements	-	15,000	-	-	-	-	-
	301553-640001	Machinery & Equipment (%)	-	3,030	-	-	-	-	-
	301651-630137	Downtown Patio Program Expansion	25,000	25,000	-	-	-	-	-
50		Concrete Replacement	-	-	75,000	75,000	75,000	75,000	300,000
53		Downtown Clay/Concrete Paver Replacement	-	-	110,000	-	-	-	110,000
54		Downtown Tree Grate Conduit Replacement	-	-	56,000	56,000	-	-	112,000
60		Downtown Ornamental Light Replacement	-	-	75,000	80,000	-	-	155,000
61		Pavement Management Program	-	-	4,000,000	4,600,000	4,300,000	4,500,000	17,400,000
2		Equipment Replacement - Parks (20%)	-	-	15,000	15,000	15,000	15,000	60,000
63		Median Landscape Renovation	-	-	275,000	-	-	-	275,000
66		Transportation Master Plan First Steps	-	-	1,200,000	2,800,000			4,000,000
8		Recycling Cans for Park Sites (50%)	-	-	10,000	-	-	-	10,000
19		Playground Replacement (20%)	-	-	56,000	56,000	56,000	59,000	227,000
68		Decorative Streetlight LED Conversion	-	-	100,000	110,000	100,000	100,000	410,000

(continued)

Capital Projects Fund (continued)

Request No.	Project Account	Project Description	2020 Budget	2020 Estimate	2021 Planned	2022 Planned	2023 Planned	2024 Planned	4-Year Totals
69		Subdivision Entry Landscape Improvements	-	-	57,000	57,000	57,000	-	171,000
11		Open Space & Parks Trail & Direct'l Signs (50%)	-	-	19,200	-	78,000	-	97,200
73		Golf Maintenance Facility Improvements	-	-	99,910	-	-	124,130	224,040
74		Golf Division Equipment Replacement	-	-	117,360	117,360	117,360	117,360	469,440
75		Public Parking Lot Paving Program	-	-	-	130,000	130,000	130,000	390,000
76		Improvements to Community Dog Park	-	-	-	-	57,500	215,630	273,130
		Total Capital Projects Fund	**9,637,450**	**19,766,490**	**6,265,470**	**8,096,360**	**4,985,860**	**5,336,120**	**24,683,810**
			-	-					

Recreation Center Construction Fund

Request No.	Project Account	Project Description	2020 Budget	2020 Estimate	2021 Planned	2022 Planned	2023 Planned	2024 Planned	4-Year Totals
	303120-620106	Rec Center Construction	-	265,000	-	-	-	-	-
		Total Recreation Center Construction Fund	**-**	**265,000**	**-**	**-**	**-**	**-**	**-**
			-	-					

Water Utility Fund

Request No.	Project Account	Project Description	2020 Budget	2020 Estimate	2021 Planned	2022 Planned	2023 Planned	2024 Planned	4-Year Totals
	501498-640001	Machinery & Equipment (%)	-	4,600	-	-	-	-	-
	501498-640045	Meters	-	44,280	-	-	-	-	-
	501498-660182	Water Line Replacement	1,273,000	1,529,440	-	-	-	-	-
	501498-660205	PRV Replacement	-	75,000	-	-	-	-	-
	501498-660237	Water Tank Int Structure Maint	-	81,890	-	-	-	-	-
	501498-660259	Floride Equipment Replacement	-	92,950	-	-	-	-	-
	501499-620119	Utilities Electrical Assessment (%)	32,500	32,500	-	-	-	-	-
	501499-630146	Marshall Lake Sediment Control	110,000	110,000	-	-	-	-	-
	501499-640116	Water Plants Disinfection Eval	-	273,710	-	-	-	-	-
	501499-660175	WTP Chemical Storage Tanks	405,000	405,000	-	-	-	-	-
	501499-660190	NCWCD-Windy Gap Firming Proj	747,000	2,500,000	-	-	-	-	-
	501499-660211	Howard Diversion Upgrades	-	125,830	-	-	-	-	-
	501499-660212	SCWTP Recycle Pond Maintenance	-	29,000	-	-	-	-	-
	501499-660232	Cent/McCaslin Hi Zone Water Lp	-	22,230	-	-	-	-	-
	501499-660236	SBR Ditch Lining	88,310	258,510	-	-	-	-	-
	501499-660237	WTP Tank Cleaning & Evaluation	50,000	50,000	-	-	-	-	-
	501499-660243	Louisville Pipeline Flow Control	-	130,010	-	-	-	-	-
	501499-660245	SCWTP Upgrades	-	426,470	-	-	-	-	-
	501499-660260	WTP Vault Painting	225,000	225,000	-	-	-	-	-
	501499-660261	WTP Raw Water Study	75,000	75,000	-	-	-	-	-
	501499-660274	NCWCD SWSP Eastern Pump Station	150,000	150,000	-	-	-	-	-
	501499-660275	NCWCD SWSP Transmission Capacity	1,324,000	1,514,360	-	-	-	-	-
77		SBR Ditch Lining	-	-	90,510	-	-	-	90,510
78		Water Line Replacement	-	-	205,000	205,000	483,000	140,000	1,033,000
80		Louisville Lateral Ditch Piping	-	-	-	2,693,000	-	-	2,693,000
83		NCWCD - Windy Gap Firming Project	-	-	747,000	747,000	747,000	747,000	2,988,000
87		WTP Vehicle & Equipment Replacement	-	-	-	-	80,000	48,500	128,500

(continued)

Water Utility Fund (continued)

Request No.	Project Account	Project Description	2020 Budget	2020 Estimate	2021 Planned	2022 Planned	2023 Planned	2024 Planned	4-Year Totals
95		Marshall Lake Sediment Control	-	-	566,000	-	-	-	566,000
96		WTP Tank Cleaning & Evaluation	-	-	-	48,000	-	-	48,000
98		WTP Raw Water Study	-	-	100,000	-	-	-	100,000
100		Water Rights Acquisition	-	-	565,000	552,000	566,000	580,000	2,263,000
101		Pump Replacement & Rehabilitation	-	-	84,000	276,000	17,000	-	377,000
102		SCWTP Filter Media Replacement	-	-	-	-	447,000	-	447,000
103		Meter Replacement	-	-	-	-	754,000	773,000	1,527,000
		Total Water Utility Fund	**4,479,810**	**8,155,780**	**2,357,510**	**4,521,000**	**3,094,000**	**2,288,500**	**12,261,010**
			-	-					

Wastewater Utility Fund

Request No.	Project Account	Project Description	2020 Budget	2020 Estimate	2021 Planned	2022 Planned	2023 Planned	2024 Planned	4-Year Totals
	502498-640000	Motor Vehicle/Road Equipment	37,000	37,000	-	-	-	-	-
	502498-640001	Machinery & Equipment	-	4,600	-	-	-	-	-
	502498-660183	Sewer Utility Lines	275,000	518,420	-	-	-	-	-
	502498-660265	Reuse System Equipment Replacement	66,000	98,000	-	-	-	-	-
	502498-660272	Drum Thickener Replacement	275,000	275,000	-	-	-	-	-
	502499-620119	Utilities Electrical Assessment (%)	32,500	32,500	-	-	-	-	-
	502499-640132	WWTP Tractor	-	20,000	-	-	-	-	-
	502499-640133	Portable Lift Station Pump	-	44,760	-	-	-	-	-
	502499-660262	WWTP Additional Influent Pump	-	71,930	-	-	-	-	-
	502499-660263	WWTP Asphalt Addition	-	20,000	-	-	-	-	-
	502499-660267	WWTP Aeration Basin & Reuse Mixers	-	141,710	-	-	-	-	-
	502499-660268	WWTP Total Suspended Solids (TSS) Probes	-	45,000	-	-	-	-	-
	502499-660269	WWTP Vac Dump Station	-	234,970	-	-	-	-	-
	502499-660271	OPS Lift Station Painting	75,000	75,000	-	-	-	-	-
114		Sewer Line Replacement	-	-	420,000	400,000	350,000	425,000	1,595,000
119		WWTP Vehicle Replacement	-	-	-	-	-	48,500	48,500
120		WWTP Dewatering Building Upgrades	-	-	76,000	753,000	-	-	829,000
		Total Wastewater Utility Fund	**760,500**	**1,618,890**	**496,000**	**1,153,000**	**350,000**	**473,500**	**2,472,500**
			-	-					

Storm Water Utility Fund

Request No.	Project Account	Project Description	2020 Budget	2020 Estimate	2021 Planned	2022 Planned	2023 Planned	2024 Planned	4-Year Totals
	503499-630096	Detention Pond Maintenance	121,500	238,530	-	-	-	-	-
	503499-630150	Drainageway "A-1" Garfield/Cottonwood	500,000	860,000	-	-	-	-	-
	503499-640001	Machinery & Equipment	-	1,570	-	-	-	-	-
	503499-660273	Storm Water Quality Master Plan	150,000	191,420	-	-	-	-	-
	-	Coal Creek Drainageway 7-1	-	500,000	-	-	-	-	-
121		Storm Sewer Detention Pond Maintenance	-	-	124,500	150,000	129,000	135,500	539,000
122		Storm Water Quality Master Plan	-	-	150,000	150,000	150,000	-	450,000
		Total Storm Water Utility Fund	**771,500**	**1,791,520**	**274,500**	**300,000**	**279,000**	**135,500**	**989,000**
			-	-					

Golf Course Fund

Request No.	Project Account	Project Description	2020 Budget	2020 Estimate	2021 Planned	2022 Planned	2023 Planned	2024 Planned	4-Year Totals
	520799-620112	Shelter Improvements	-	6,000	-	-	-	-	-
	520799-630115	Cart Path Repairs	18,410	18,410	-	-	-	-	-
	520799-620126	Chemical Storage Building	35,000	35,000	-	-	-	-	-
	520799-640141	Golf Carts	132,300	302,650	-	-	-	-	-
		Total Golf Course Fund	**185,710**	**362,060**	**-**	**-**	**-**	**-**	**-**
			-	-					

Technology Management Fund

Request No.	Project Account	Project Description	2020 Budget	2020 Estimate	2021 Planned	2022 Planned	2023 Planned	2024 Planned	4-Year Totals
	602120-650015	Computer-Hardware	60,000	60,000	-	-	-	-	-
126		Computer-Software	-	-	60,000	60,000	60,000	60,000	240,000
		Total Technology Management Fund	**60,000**	**60,000**	**60,000**	**60,000**	**60,000**	**60,000**	**240,000**
			-	-					

Fleet Management Fund

Request No.	Project Account	Project Description	2020 Budget	2020 Estimate	2021 Planned	2022 Planned	2023 Planned	2024 Planned	4-Year Totals
	603211-640000	Motor Vehicle/Road Equipment	177,240	177,240	-	-	-	-	-
127	603211-640000	Motor Vehicle/Road Equipment	-	-	171,920	180,530	189,550	199,030	741,030
		Total Fleet Management Fund	**177,240**	**177,240**	**171,920**	**180,530**	**189,550**	**199,030**	**741,030**
			-	-					

All Funds

Fund Description	2020 Budget	2020 Estimate	2021 Planned	2022 Planned	2023 Planned	2024 Planned	4-Year Totals
Open Space & Parks Fund	502,300	2,213,350	559,560	265,820	283,300	112,500	1,221,180
Conservation Trust - Lottery Fund	224,000	363,680	224,000	224,000	224,000	236,000	908,000
Cemetery Fund	7,500	7,500	7,500	7,500	7,500	7,500	30,000
PEG Fee Fund	-	-	-	-	-	-	-
Historic Preservation Fund	-	268,850	-	-	-	-	-
Recreation Fund	171,000	193,530	70,000	233,000	70,000	70,000	443,000
Capital Projects Fund	9,637,450	19,766,490	6,265,470	8,096,360	4,985,860	5,336,120	24,683,810
Recreation Center Construction Fund	-	265,000	-	-	-	-	-
Water Utility Fund	4,479,810	8,155,780	2,357,510	4,521,000	3,094,000	2,288,500	12,261,010
Wastewater Utility Fund	760,500	1,618,890	496,000	1,153,000	350,000	473,500	2,472,500
Storm Water Utility Fund	771,500	1,791,520	274,500	300,000	279,000	135,500	989,000
Golf Course Fund	185,710	362,060	-	-	-	-	-
Technology Management Fund	60,000	60,000	60,000	60,000	60,000	60,000	240,000
Fleet Management Fund	177,240	177,240	171,920	180,530	189,550	199,030	741,030
Total for All Funds	**16,977,010**	**35,243,890**	**10,486,460**	**15,041,210**	**9,543,210**	**8,918,650**	**43,989,530**

City of Louisville
COLORADO • SINCE 1878

FINANCE COMMITTEE COMMUNICATION

SUBJECT: **BUDGET CALENDAR & BUDGET PROCESS DISCUSSION**

DATE: **APRIL 21, 2020**

PRESENTED BY: **KEVIN WATSON, FINANCE DIRECTOR**

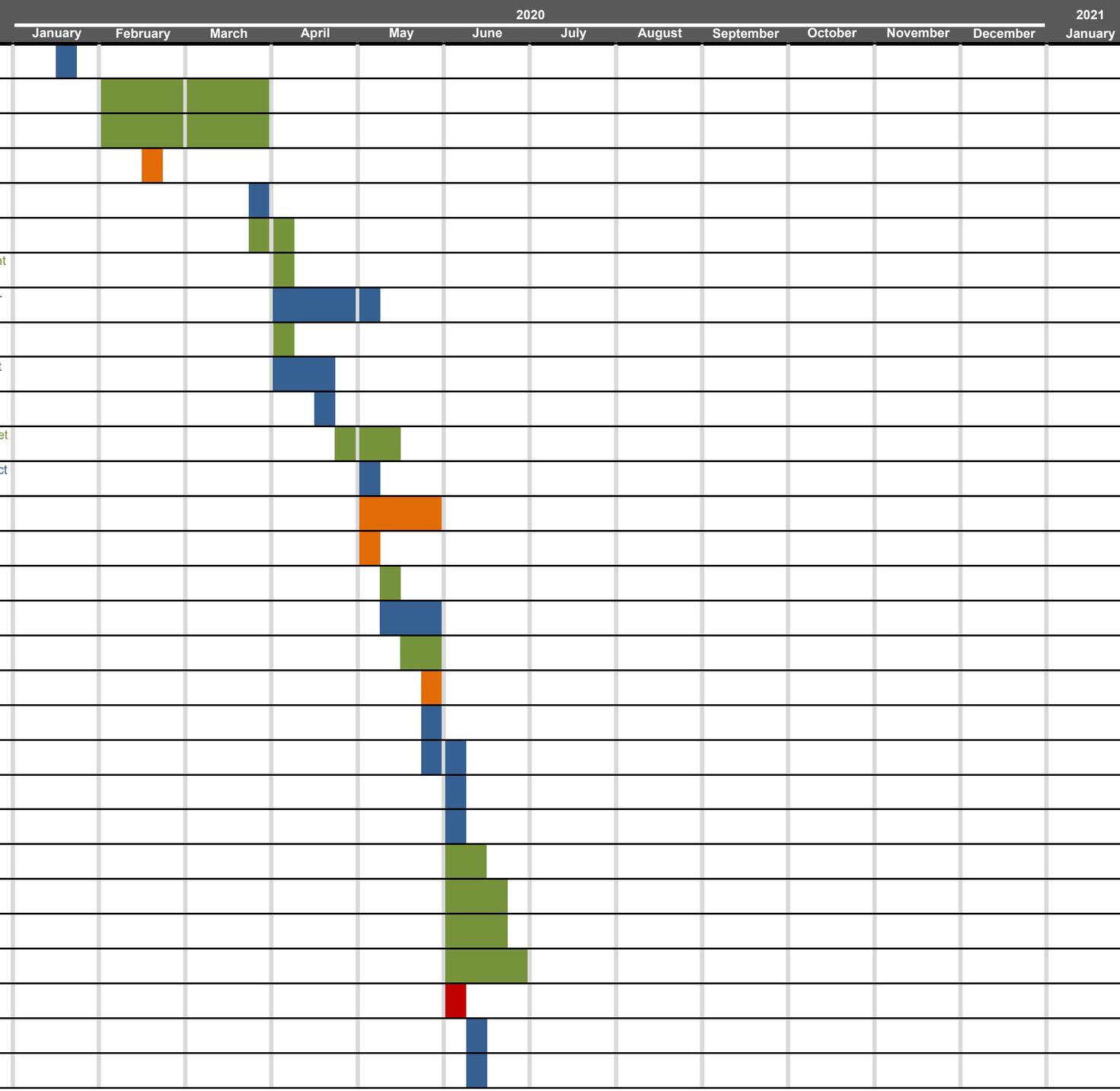
SUMMARY:

The Committee requested a continuance of the budget process discussion from the February meeting. Since that time, the COVID-19 pandemic has raised other process issues, including the possibility of preparing an annual budget for 2021 instead of a biennial budget for 2021-2022.

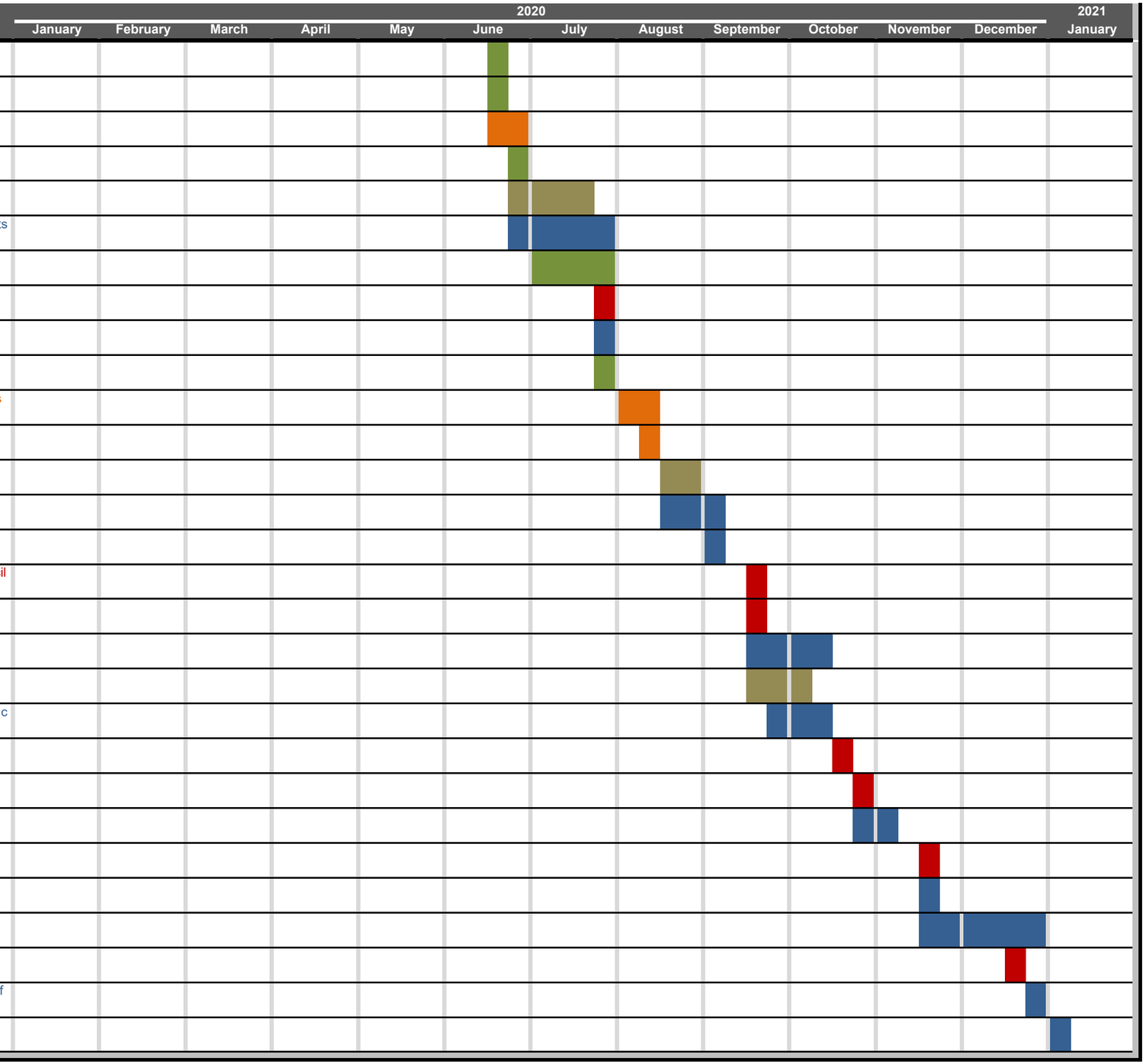
In addition, the workload resulting from the pandemic, along with staff shortages, may necessitate a rescheduling of the Budget Calendar. Attached is a copy of the current calendar.

City of Louisville, Colorado
Budget Calendar
2021 - 2022 Biennial Budget Development

Dates	Description
January 23, 2020	Finance Issues Instructions and Forms to Departments for Six-Year Capital Improvement Plan Requests
February 3 - March 27, 2020	Department Liaisons Request Input and Recommendations on Operating & Capital Budget from Advisory Boards
February 5 - March 27, 2020	Departments Prepare Requests for Six-Year Capital Improvement Plan
February 18, 2020	City Manager Meets with Departments for Preliminary Capital Improvements Plan Discussion
March 17, 2020	Finance Presents to Departments Current-Year Budget Amendment Worksheet for Rollovers, New Items, Etc.
March 23 - April 3, 2020	Departments Prepare Requests for Current-Year Budget Amendments
April 3, 2020	Departments Submit Requests for Six-Year Capital Improvement Plan
April 3 - May 1, 2020	Finance Consolidates and Summarizes All Requests for the Six-Year Capital Improvements Plan
April 3, 2020	Departments Submit Completed Budget Amendment Worksheets or Other Documentation to Finance
April 6 - April 24, 2020	Finance Prepares Preliminary Current-Year Budget Amendment for Rollovers, New Items, and Revenue Adj
April 24, 2020	Finance Issues Council Communication to Departments for Narratives on Current-Year Budget Amendment
April 27 - May 8, 2020	Departments Review and Verify Preliminary Current-Year Budget Amendment and Prepare Narratives
May 1, 2020	Finance Submits Consolidated C-I-P Requests and Fiscal Impact Summary to City Manager
May 4 - May 22, 2020	City Manager Reviews Requests for Six-Year Capital Improvements Plan
May 5, 2020	C-I-P Retreat: City Manager Meets with Departments and Reviews Requests for Six-Year Capital Improvements Plan
May 8, 2020	Departments Submit to Finance Final Changes and Narratives for Current-Year Budget Amendments
May 11 - May 22, 2020	Finance Consolildates Department Narratives and Makes Final Changes to Current-Year Budget Amendment
May 18 - May 29, 2020	Training for Department Representatives on Inputting Operational Budgets into Tyler
May 22, 2020	City Manager Issues Final Recommendations on the Six-Year Capital Improvements Plan
May 25, 2020	Finance Submits Final Current-Year Budget Amendment for Council Adoption
May 25 - June 5, 2020	Finance Consolidates and Summarizes City Manager's Recommendations on the Six-Year C-I-P
June 1, 2020	Finance Issues Instructions and Personnel Request Forms to Departments for Requesting Operational Budgets
June 1, 2020	Finance Issues Forms to Departments for Six-Year Revenue Estimates
~~June 1 - June 12, 2020~~	~~Departments Review Employee Cost Allocations and Submit Changes to Human Resources~~
June 1 - June 19, 2020	Departments Prepare Six-Year Revenue Estimates for All Revenue Collected or Assessed by Departments
June 1 - June 19, 2020	Departments meet with Human Resources Regarding Requests for Additional FTE's
June 1 - June 26, 2020	Departments Input Biennial Operating Budget Requests Into Tyler and Complete Personnel Request Forms
June 2, 2020	City Council Considers Current-Year Budget Amendment for Rollovers, New Expenditure Items, & Revenue
June 8, 2020	Finance Submits Preliminary Recommended C-I-P Document with Fiscal Impact to City Manager and Departments
June 12, 2020	Finance Department Issues Letters and Application Forms to Non-Profit Agencies for Non-Profit Grant Program



Dates	Description
June 19, 2020	Departments Submit Revenue Estimates to Finance for all Revenue Assessed or Collected by Departments
June 19, 2020	Departments Submit New Position Requests to Finance and Human Resources
June 19, - June 26, 2020	Human Resources and City Manager Review all Requests for Additional FTE's and Submit Preliminary Decision
June 26, 2020	Departments Complete Input of Biennial Operating Budget Requests and Submit Personnel Requests to Finance
June 29 - July 20, 2020	Finance and Human Resources Prepare First Draft of Wage & Benefit Projections (*Requested Budget*)
June 29 - July 31, 2020	Finance Consolidates Departments' Biennial Operating Requests and Consolidates Financial Impacts
July 6 - July 31, 2020	Departments Compile Annual Key Performance Indicator Updates
July 23, 2020	City Council Budget Retreat: Prior Year Review, Current Year Revenue Update, C-I-P Review, LTFP Review
July 31, 2020	Finance Submits Consolidated *Requested Biennial Budget* with Fiscal Impacts to City Manager & Departments
July 31, 2020	Departments Submit Updated Annual Key Performance Indicators to City Manager
August 3 - August 14, 2020	City Manager Reviews Operational Budget Requests and Meets with Departments
August 14, 2020	City Manager Relays Final Decisions to Finance and Departments on *Recommended Budget*
August 17 - August 28, 2020	Finance and Human Resources Prepare Second Draft of Wage & Benefit Projections (*Recommended Budget*)
August 17 -September 4, 2020	Finance Consolidates and Summarizes City Manager's *Recommended Budget* - Prepares for Distribution
Setember 7, 2020	Non-Profit Agencies Submit Grant Request Applications to Finance Department
September 15, 2020	City Manager's Recommended Budget Presented to City Council at a Regular Meeting (*Public Hearing Set)*
September 22, 2020	City Council Reviews and Discusses Recommended Budget at Study Session (*Special Meeting*)
September 23 - October 9, 2020	Finance Consolidates and Summarizes a *Revised Recommended Budget* for Public Hearing and Distribution
September 23 - October 2, 2020	Finance and Human Resources Prepare Final Wage & Benefit Projections (*Revised Recommended Budget*)
October 16, 2020	Finance Prepares and Issues Public Notice for October 20 Public Hearing (Publish October 16)
October 20, 2020	City Council Conducts Public Hearing on Revised Recommended Budget
October 27, 2020	City Council Reviews and Discusses Revised Recommended Budget *(Final Meeting before Adoption)*
October 28 - November 6, 2020	Finance Prepares *Final Budget* and Resolutions to Adopt the Budget, Appropriate Funds, and Levy Taxes
November 17, 2020	City Council Presented with Resolutions to Adopt the Budget, Appropriate Funds, and Levy Taxes
November 18, 2020	Finance Prepares Mill Levy Certification Letter and Submits to City Clerk for Signature and to Boulder County
November 18 - December 31, 2020	Finance Prepares Formal Budget Document and Application to GFOA for Budget Presentation Award
December 15, 2020	City Council is Presented with Finance Committee Recommendations on Non-Profit Agency Grants
December 28, 2020	Finance Issues Letters to Non-Profit Agencies Notifying Them of Council Decision on Grants
January 2, 2021	Finance Publishes Formal Budget Document and Submits Application to GFOA for Budget Award



City Manager & Council
City Manager
All Departments
Finance & Human Resources
Finance Department

Dated: 03/17/2020

City of Louisville
COLORADO • SINCE 1878

FINANCE COMMITTEE COMMUNICATION

SUBJECT: **PROCESS FOR DEVELOPING 2020 REVENUE PROJECTIONS**

DATE: **APRIL 21, 2020**

PRESENTED BY: **KEVIN WATSON, FINANCE DIRECTOR**

SUMMARY:

On March 31, 2020, staff presented various COVID-19 revenue *scenarios* and their projected impacts to the main operating and capital fund balances (reserves). These scenarios not only addressed potential impacts to 2020, but extended some of the assumptions and results out to 2024 to facilitate the discussion on some possible long-term impacts.

To summarize the scenarios presented on March 31, the potential revenue losses presented were between $4 million and $7.5 million in 2020 for the General Fund and Capital Projects Fund. However, as also outlined in the March 31 presentation, the City ended the 2019 year in great financial condition. The City has nearly $11 million of reserves in its General Fund and nearly $10 million in its Capital Projects Fund.

Attached is a copy of the Council Communication and the PowerPoint presentation from the March 31 meeting.

The purpose of this agenda item is to discuss a process for developing new 2020 revenue *projections* that will be used as a base for the upcoming budget process. The projections are heavily dependent upon the assumptions used for the economic downturn's depth, length, and possible recurrence. They are also dependent upon assumptions about long-term changes to social norms and consumer behavior.

Therefore, staff believes a more intensive collaboration with the Finance Committee may be beneficial in order to establish a general consensus as to these overarching assumptions and their impacts to the individual revenue assumptions. Staff would like the Committee to consider a special working meeting to develop a new set of revenue projections using the Long-Term Financial Model as a tool. This tool will not only calculate the long-term impacts of the revenue assumptions, but will match those against the long-term impacts of the expenditure assumptions (furloughs, service level reductions, etc.)

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SUBJECT: **DISCUSSION/DIRECITON/ACTION - 2019 YEAR-IN-REVIEW & 2020-2024 FINANCIAL PLAN SCENARIOS**

DATE: **MARCH 31, 2020**

PRESENTED BY: **HEATHER BALSER, CITY MANAGER**
KEVIN WATSON, FINANCE DIRECTOR

SUMMARY

2019 Year-in-Review

When developing the 2020 budget, staff made various revenue and expenditure projections for 2019 in order to estimate the 2019 ending fund balance, which is the beginning fund balance for 2020.

It was necessary to make these 2019 projections well in advance of the 2019 fiscal year-end. Therefore, as the first step in developing financial plan scenarios for 2020 and beyond, staff has updated all financial calculations by replacing the 2019 projections with the actual pre-audit amounts for 2019.

The purpose of this section is to briefly review the differences between the 2019 projections and the pre-audit 2019 actuals for some of the City's main operating funds. The following table summarizes and compares these amounts for the General Fund.

General Fund
2019 Projections & 2019 Unaudited Actuals

	2019			
	Projection	Actual	Variance	
Beginning Fund Balance	**10,528,139**	**10,528,139**		
Plus: Revenue	20,787,530	21,335,072	547,542	
Plus: Transfers-In [1]	79,210	79,210	(0)	
Less: Expenditures	(18,915,380)	(17,223,236)	1,692,144	[2]
Less: Transfers-Out [3]	(3,938,940)	(3,910,220)	28,720	
Ending Fund Balance	**8,540,559**	**10,808,964**	**2,268,405**	
		63%		
Adjustment for Estimated Carry Forward Amendment			(130,000)	
Net Variance			**2,138,405**	

[1] Transfers from PEG Fee Fund and Historic Preservation Fund
[2] Equates to a 12.3% "Turnback" (i.e., 12.3% positive actual-to-budget variance)
Equates to a 8.9% positive actual-to-projection variance
[3] Tranfers to Open Space & Parks Fund, Cemetery Fund, Recreation Fund, and for 2019, the Capital Projects Fund

The first column (Projection) summarizes the final General Fund revenue and expenditure projections that were developed in the fall of 2019 and presented when the City Council approved the 2020 budget. The second column (Actual) summarizes the unaudited actual amounts for fiscal year 2019. The last column calculates a positive or negative variance between the actual amounts and the original projections.

For the General Fund, the pre-audit 2019 ending fund balance of $10.8 million is $2.3 million greater than the projection. This is mostly due to a 12.3% “turnback” amount. The term “turnback” is used to refer to a positive actual-to-*budget* variance for fund expenditures. The positive actual-to-*projection* variance for fund expenditures for the General Fund is 8.9%.

The General Fund pre-audit 2019 ending fund balance of $10.8 calculates to 63% of total annual expenditures (excluding transfers). This is significantly higher than required in the General Fund Reserve Policy, which states:

The minimum unrestricted fund balance of the General Fund shall be maintained at or above 15% of current operating expenditures … the targeted unrestricted fund balance will be at or above 20% of current operating expenditures.

The $130,000 adjustment pertains to the "carry forward" budget amendment. Since part of the positive ending fund balance variance for 2019 is due to unfinished projects that will be completed in 2020, it is appropriate to reduce the variance by the estimated carry forward budget amendment that will be presented to Council later in the year. This is not a significant factor when analyzing the General Fund, but may be very significant when analyzing funds that contain large amounts of capital outlay.

The remaining Net Variance amount shown in the preceding table ($2,138,405) can be thought of as the *unanticipated amount of additional fund balance at the beginning of 2020*.

The following tables present the same actual-versus-projection analysis for some of the City's other main operating and capital funds, including the:

- Open Space & Parks Fund;
- Recreation Fund;
- Capital Projects Fund; and
- Golf Course Fund.

Open Space & Parks Fund
2019 Projections & 2019 Unaudited Actuals

	2019		
	Projection	**Actual**	**Variance**
Beginning Fund Balance	**3,275,092**	**3,275,092**	
Plus: Revenue	3,779,300	2,680,804	(1,098,496) [1]
Plus: Transfers-In [2]	1,000,290	981,840	(18,450)
Less: Expenditures	(6,425,260)	(4,074,997)	2,350,263 [3]
Ending Fund Balance	**1,629,422**	**2,862,739**	**1,233,317**
Adjustment for Estimated *Net* Carry Forward Amendment			(1,100,000)
Net Variance			**133,317**

[1] Mostly Due to Delayed Grants on Delayed Capital Projects
[2] Transfers from General Fund and Impact Fee Fund
[3] Equates to a 37.6% Total "Turnback"
Equates to an 6.9% Operational "Turnback"

The Parks & Open Space Fund ended 2019 with $1.2 million more in fund balance than projected. However, we anticipate $1.1 million in carry forward requests, making the net variance only $133,317.

The Open Space & Parks Fund pre-audit 2019 ending fund balance of $2.9 million calculates to 107% of annual operating expenditures. This is significantly higher than required in the Open Space & Parks Fund Reserve Policy, which states:

The minimum fund balance of the Open Space and Parks Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this policy, operating expenditures include only open space and parks operations and exclude all interfund transfers and capital outlay.

Note that the adjustment for the estimated carry forward amendment is a "Net" amount. This net amount also includes an estimate of project revenue (grants, contributions) that is netted against the expenditure carry forward.

Recreation Fund
2019 Projections & 2019 Unaudited Actuals

	2019		
	Projection	**Actual**	**Variance**
Beginning Fund Balance	-	-	
Plus: Revenue	3,912,520	3,998,493	85,973
Plus: Transfers-In [1]	1,860,360	1,860,360	-
Less: Expenditures	(4,984,980)	(4,777,224)	207,756 [2]
Ending Fund Balance	**787,900**	**1,081,630**	**293,730**
Adjustment for Estimated *Net* Carry Forward Amendment			(150,000)
Net Variance			**143,730**

[1] Transfers from General Fund and Capital Projects Fund
[2] Equates to a 1.0% Total "Turnback"
Equates to an Negative Operational "Turnback"

The Recreation Fund ended 2019 with $293,730 more in fund balance than projected. However, anticipating $150,000 in carry forward requests calculates a net variance OF $143,730.

The Recreation Fund, the pre-audit 2019 ending fund balance of $1.1 million is in line with the Recreation Fund Reserve Policy, which states:

The minimum fund balance of the Recreation Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this policy, operating expenditures are defined as all expenditures, excluding interfund transfers and capital outlay … the Recreation Fund will also maintain a capital asset renewal and replacement reserve. The purpose of this reserve is to accumulate funds for the timely renewal and replacement of

Recreation Center and Memory Square Pool assets. The methodology for calculating this reserve will be approved by the Finance Committee.

Capital Projects Fund
2019 Projections & 2019 Unaudited Actuals

	2019		
	Projection	Actual	Variance
Beginning Fund Balance	**6,442,587**	**6,442,587**	
Plus: Revenue	12,828,530	8,644,518	(4,184,012) [1]
Plus: Transfers-In [2]	2,107,940	1,597,369	(510,571)
Less: Expenditures	(17,460,810)	(6,851,978)	10,608,832 [3]
Less: Transfers-Out	(125,000)	(125,000)	(0)
Ending Fund Balance	**3,793,247**	**9,707,496**	**5,914,249**
Adjustment for Estimated *Net* Carry Forward Amendment			(5,800,000)
Net Variance			**114,249**

[1] Mostly Due to Delayed Grants on Delayed Capital Projects
[2] Transfers from General Fund and Impact Fee Fund
[3] Equates to a 64.1% "Turnback" (positive actual-to-budget varriance)
Equates to a 39.2% positive actual-to-projection variance

The Capital Projects Fund ended 2019 with $5.9 million more in fund balance than projected. However, staff anticipates almost all of that excess will be carried forward to 2020 due to unfinished capital projects.

There is no formal reserve policy for the Capital Projects Fund. In the past, staff has tried to maintain a reserve of approximately $2 million.

Again, please note that the adjustment for the estimated carry forward amendment is a "Net" amount. This net amount also includes an estimate of project revenue (grants, contributions) that is netted against the expenditure carry forward. A special note here for the Capital Projects Fund – some of the offsetting project revenue for some projects

was not yet determined when the 2020 budget was adopted and, therefore, was not recorded as future revenue in the Capital Projects Fund. This will be adjusted during the upcoming carry forward budget amendment. For this current presentation, it means we are being conservative with the revenue projections.

Golf Course Fund
2019 Projections & 2019 Unaudited Actuals

	2019		
	Projection	Actual	Variance
Beginning Working Capital	**212,778**	**212,778**	
Plus: Revenue	1,715,250	1,681,549	(33,701)
Less: Expenditures	(1,653,180)	(1,632,145)	21,035
Ending Working Capital	**274,848**	**262,182**	**(12,666)**

The Golf Course Fund pre-audit 2019 ending fund balance of $262,182 calculates to 16% of annual operating expenditures, which is in compliance with the Golf Course Fund Reserve Policy, which states:

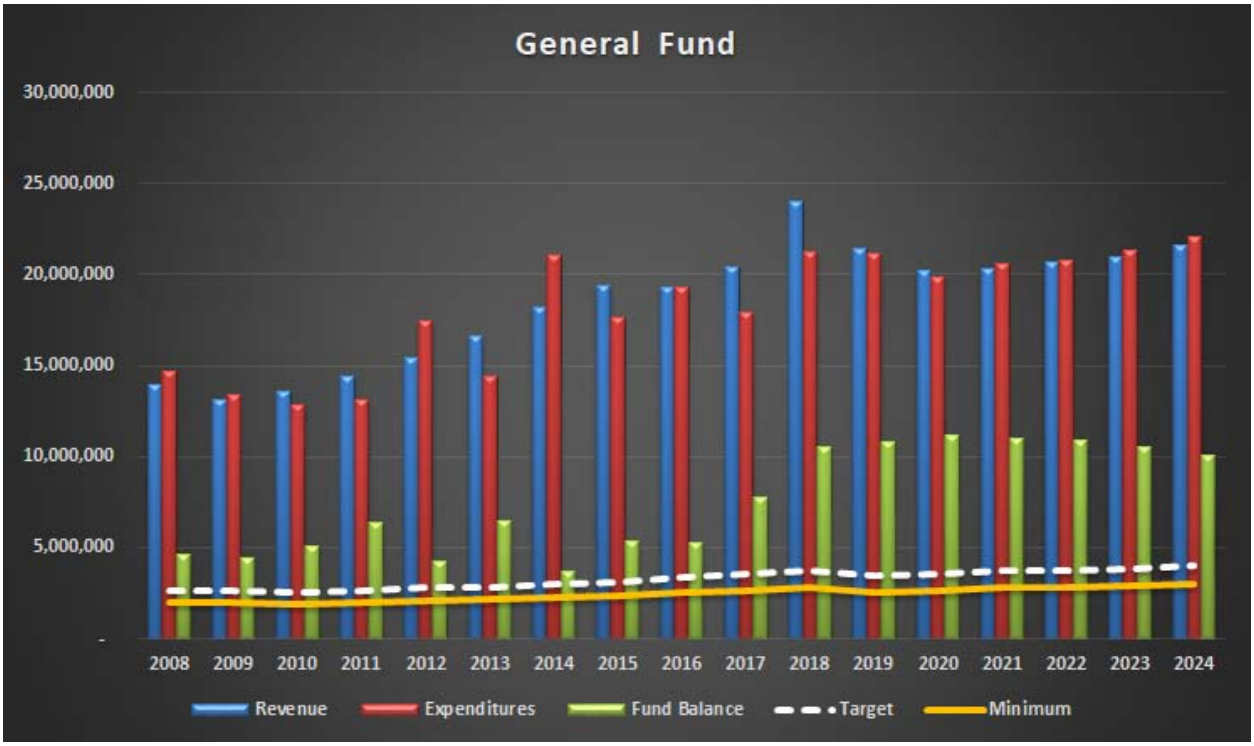
The minimum working capital balance of the Golf Course Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this policy, operating expenditures are defined as all expenditures, excluding interfund transfers and capital outlay.

2020-2024 Financial Plan Scenarios

The following graph contains a history of General Fund revenue, expenditures, and ending fund balances for 2008 through 2019. It also contains projections for 2020 through 2024. The assumptions used to create the projections are those that were used in November of 2019 when Council approved the 2020 budget, with two exceptions:

1. 2019 projections have been replaced with 2019 actuals; and
2. 2020 expenditures have been adjusted for an estimated carryforward factor.

This is considered the **Base Scenario**.



As a reminder, the following table summarizes some of the revenue assumptions that were used in the Long-Term Financial Plan that was presented last November.

Summary of Revenue Assumptions for Major Revenue Sources
2020 - 2024

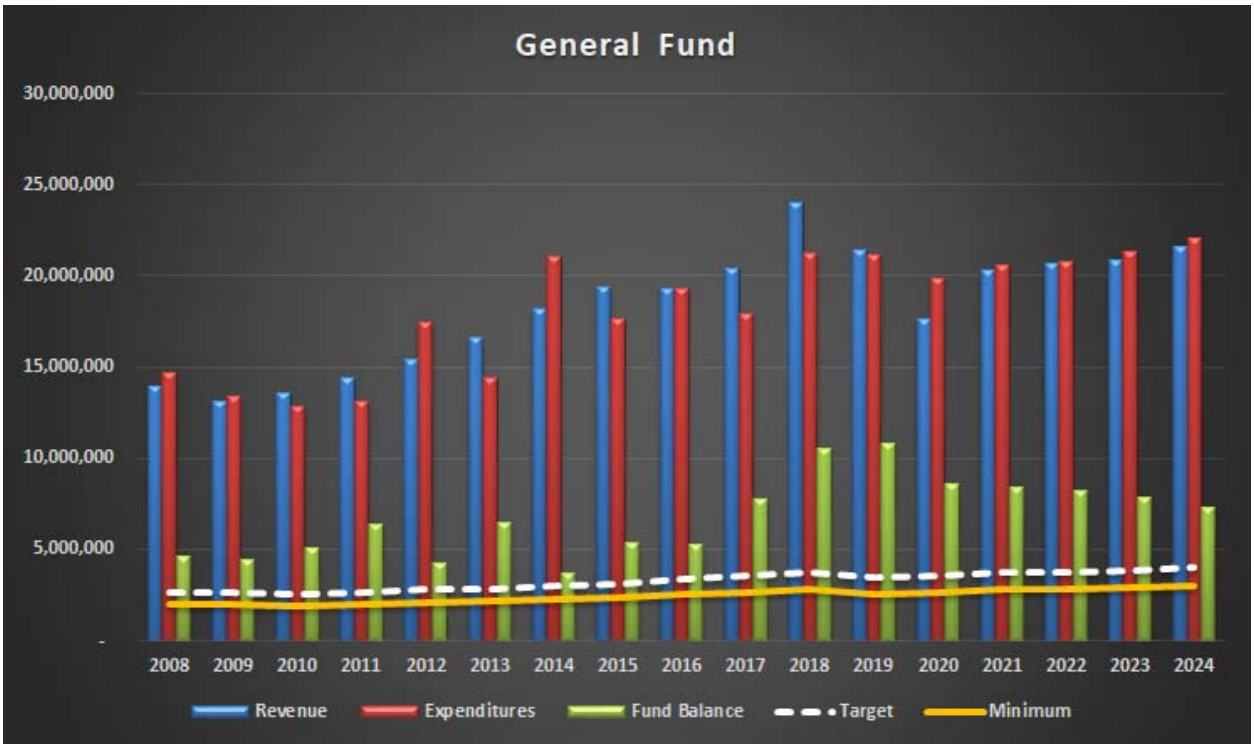
Revenue Category	Percent of Change				
	2020	2021	2022	2023	2024
Regional Consumer Price Index	2.00%	2.00%	2.25%	2.50%	2.75%
Taxes:					
Sales Tax	-3.2%	1.5%	2.0%	2.5%	3.0%
Property Tax	4.2%	0.9%	4.8%	1.9%	6.9%
Use Tax - Consumer	0.0%	0.0%	0.0%	0.0%	0.0%
Use Tax - Auto	-7.0%	-2.0%	2.0%	2.5%	3.0%
Use Tax - Building Materials	-20.5%	-20.9%	-8.5%	-28.8%	-6.6%
Franchise Taxes	2.7%	1.9%	1.9%	2.9%	2.9%
Lodging Tax	-7.0%	-5.0%	-3.0%	-1.0%	1.0%
Specific Ownership Tax	-7.0%	-2.0%	2.0%	2.5%	3.0%
Licenses & Permits:					
Construction Permits	-11.9%	-13.2%	-5.4%	-18.9%	-4.6%
Minor Building-Related Permits	-65.6%	2.0%	2.0%	2.0%	2.0%
Intergovernmental Revenue:					
Highway Users Tax	-13.2%	1.0%	1.0%	1.0%	1.0%
State Lottery	0.0%	0.0%	0.0%	0.0%	0.0%
Marijuana Tax	1.0%	1.5%	2.0%	2.0%	2.0%
Charges for Services:					
Water User Fees	2.9%	2.3%	2.0%	1.8%	1.8%
Water Tap Fees	-9.4%	-71.4%	-30.0%	-64.6%	-100.0%
Wastewater User Fees	1.7%	4.9%	4.4%	3.7%	3.2%
Wastewater Tap Fees	61.5%	-72.5%	-40.8%	-57.7%	-100.0%
Storm Water User Fees	9.6%	9.3%	4.4%	3.4%	3.0%
Solid Waste User Fees	-10.3%	2.0%	1.7%	2.0%	2.0%
Recreation Center Fees	6.6%	2.9%	2.9%	2.9%	3.0%
Golf Course User Fees	5.0%	2.9%	2.9%	2.9%	3.0%
Developer Impact Fees	62.8%	-74.0%	34.7%	-78.1%	-100.0%
Fines & Forfeitures:					
Court Fines	0.0%	0.0%	0.0%	0.0%	0.0%

To give the Council a better understanding as to effects on reserves from declines in revenue, staff has prepared three different revenue scenarios. Please note that these are not intended to be future economic forecasts, just possibilities designed to give Council a sensitivity analysis.

Scenario 1 assumes:

- A 20% decline in sales tax revenue for 2020;
- A 10% decline in consumer use tax revenue for 2020;
- A 30% decline in auto use tax revenue for 2020;
- A 40% decline in construction use tax revenue for 2020;
- A 50% decline in lodging tax revenue for 2020;
- A 40% decline in construction permits for 2020; and
- All revenue returns to previously projected amounts by 2021.

Applying these assumptions to the Base Scenario results in the following projections for the General Fund.

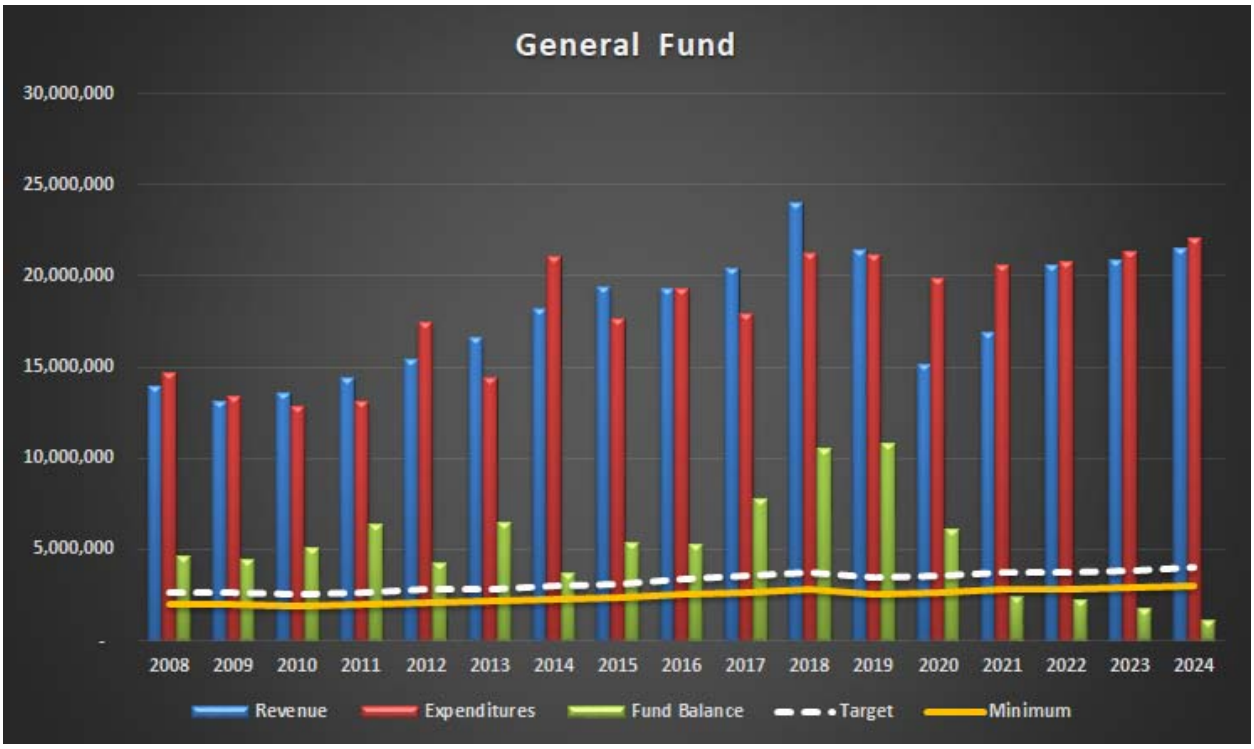


Under Scenario 1, the General Fund is still capable of funding the current service level and maintaining reserves above the target level. However, note that additional support that may be needed for the Recreation Fund, Golf Course Fund, etc. have not been included.

Scenario 2 assumes:

- A 40% decline in sales tax revenue for 2020;
- A 20% decline in consumer use tax revenue for 2020;
- A 50% decline in auto use tax revenue for 2020;
- A 50% decline in construction use tax revenue for 2020;
- A 70% decline in lodging tax revenue for 2020;
- A 50% decline in construction permits for 2020; and
- A longer recovery – all revenue returns to previously projected amounts by 2022.

Applying these assumptions to the Base Scenario results in the following projections for the General Fund.



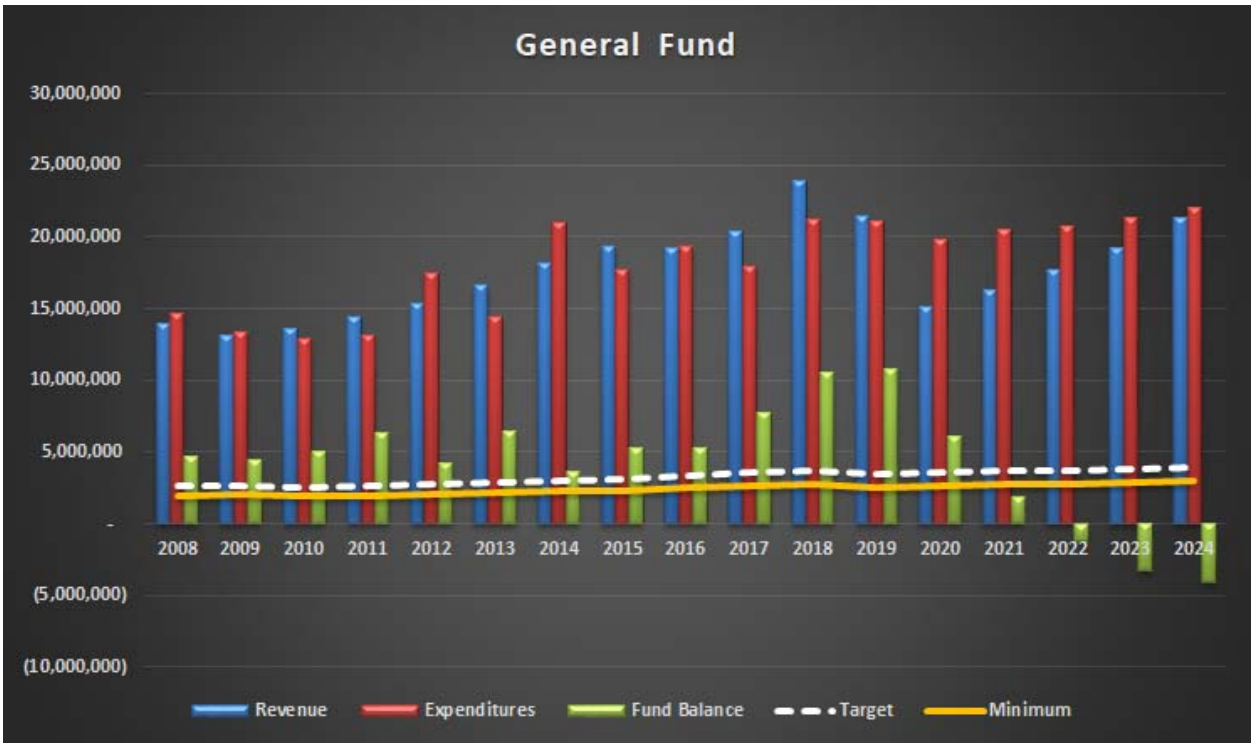
Under Scenario 2, the General Fund is still capable of funding the current service level in the short term, but will not be able to maintain reserves above the targeted level for the long term.

Scenario 3 assumes:

- A 40% decline in sales tax revenue for 2020;
- A 20% decline in consumer use tax revenue for 2020;
- A 50% decline in auto use tax revenue for 2020;
- A 50% decline in construction use tax revenue for 2020;
- A 70% decline in lodging tax revenue for 2020;
- A 50% decline in construction permits for 2020; and
- A much longer recovery – all revenue slowly returns to previously projected amounts by 2024.

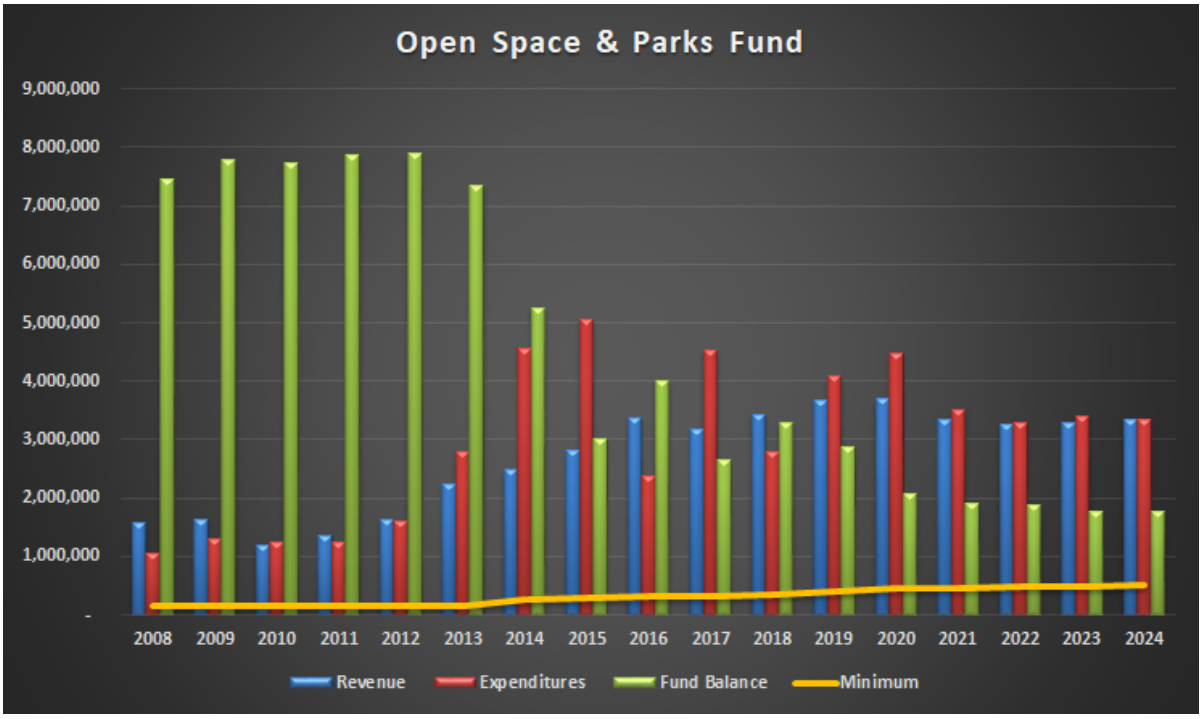
Note that these are the same 2020 revenue assumptions as Scenario 2. The only change is that the recovery "to normal" takes four years instead of two.

Applying these assumptions to the Base Scenario results in the following projections for the General Fund.

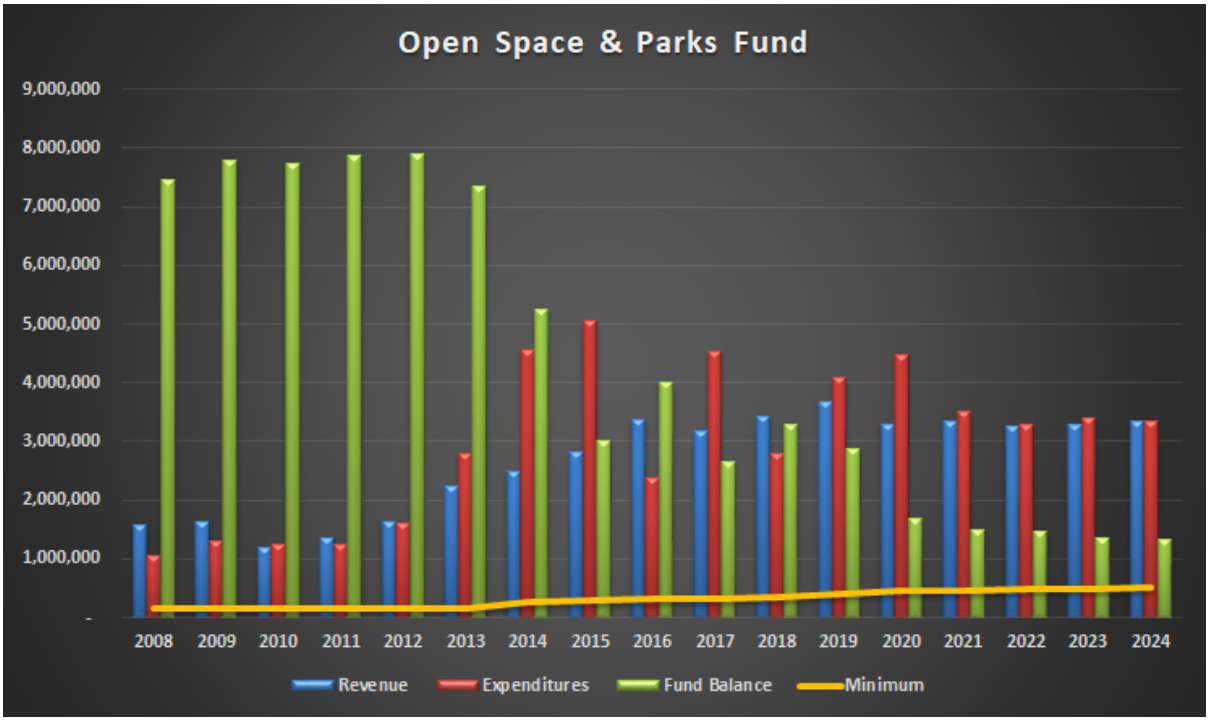


Staff has calculated the Base Scenario and Scenarios 1, 2, and 3 for the Open Space & Parks Fund and the Capital Project Fund. The results are shown in the following charts.

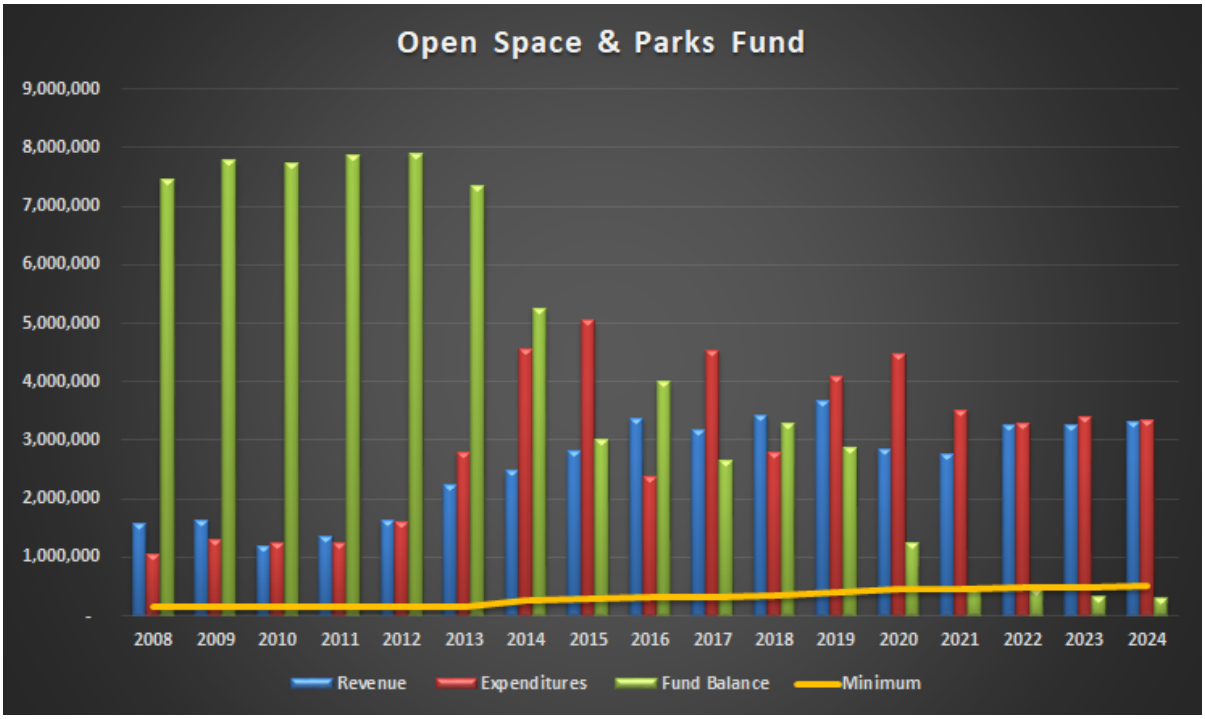
Base Scenario:



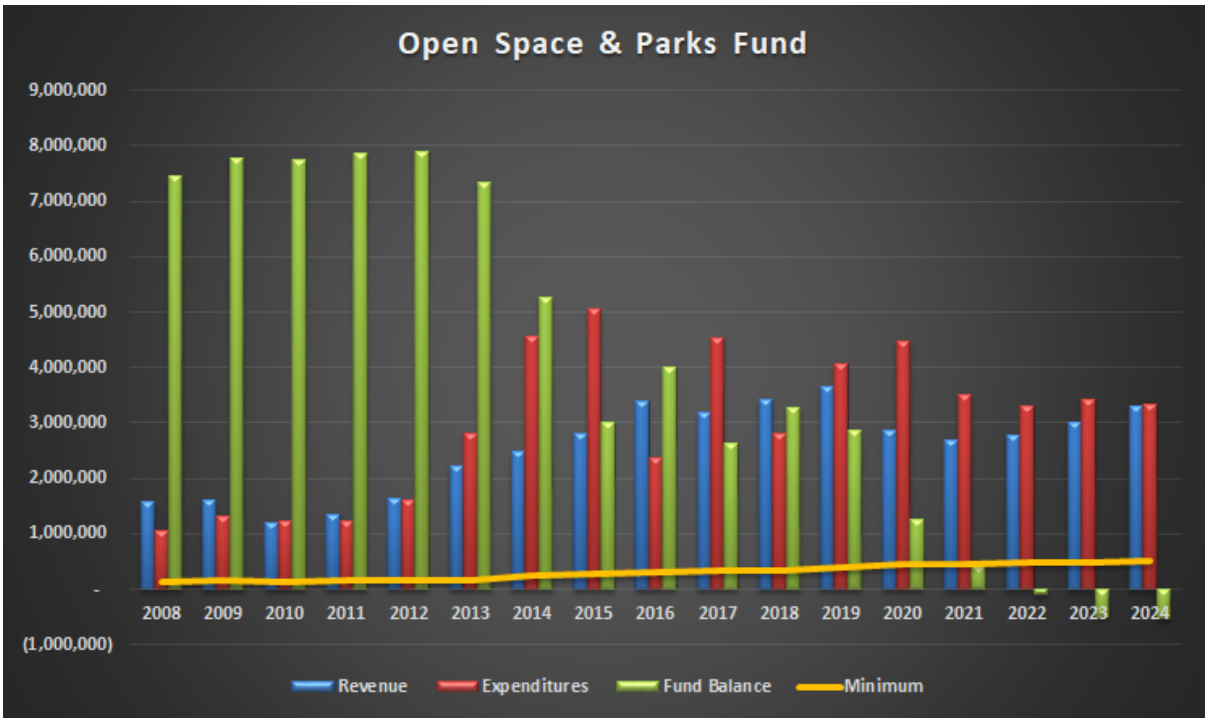
Scenario 1:



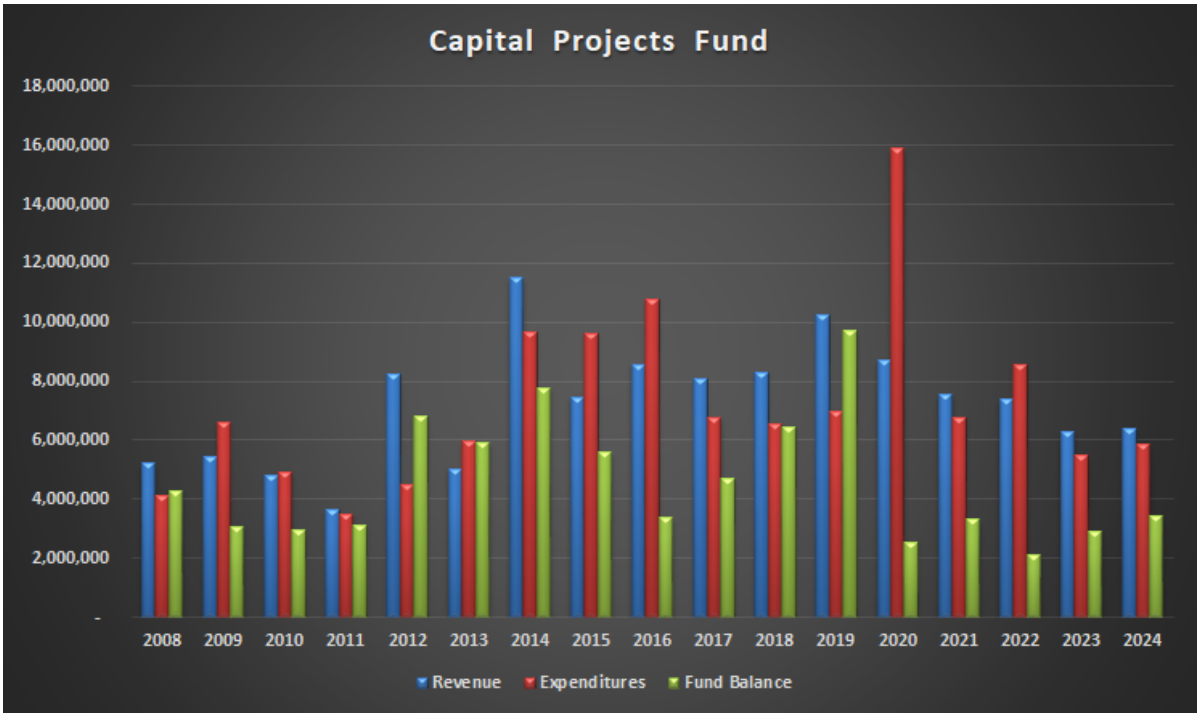
Scenario 2:



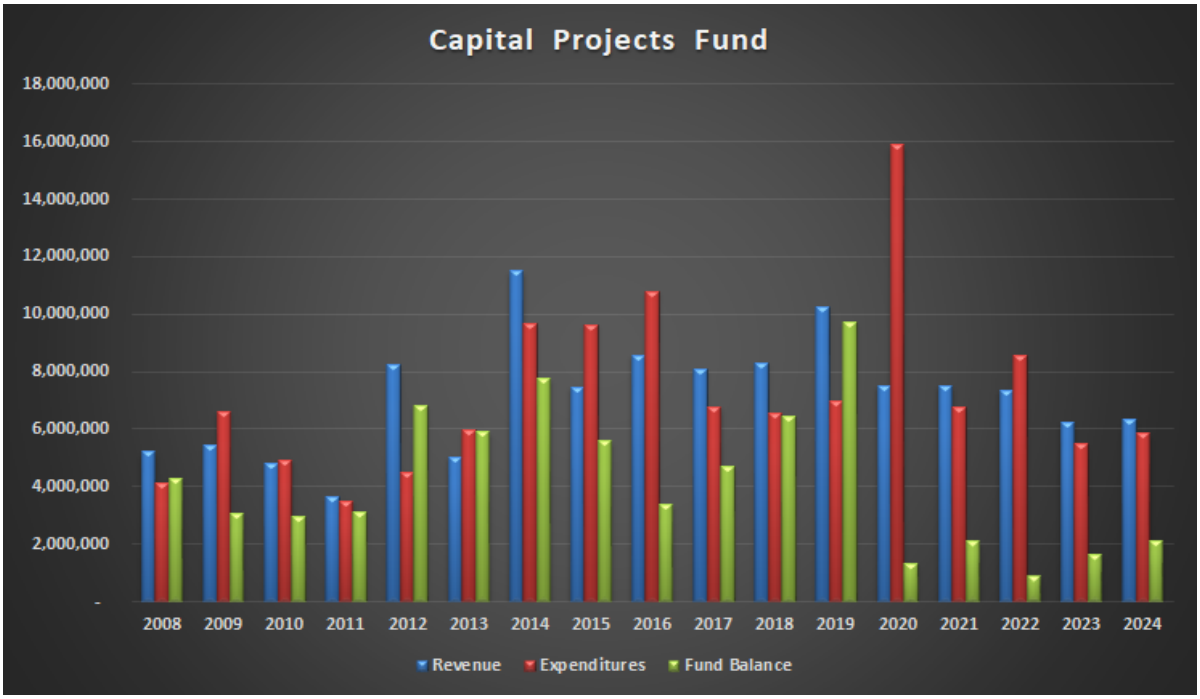
Scenario 3:



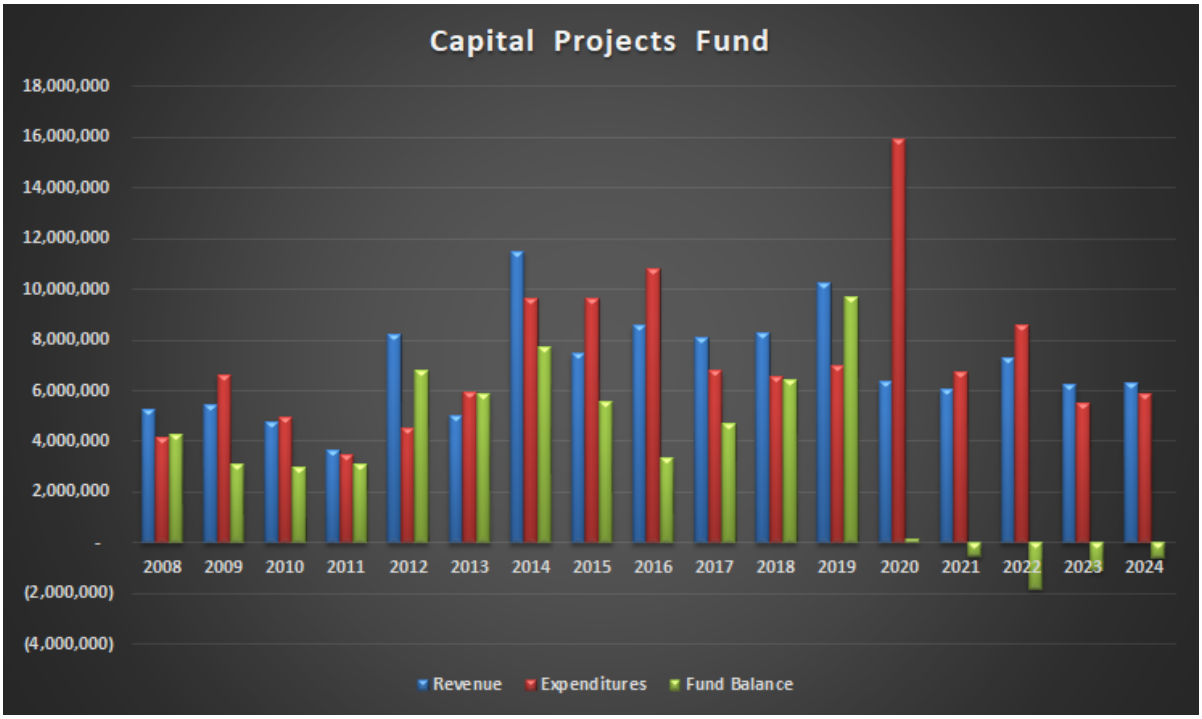
Base Scenario:



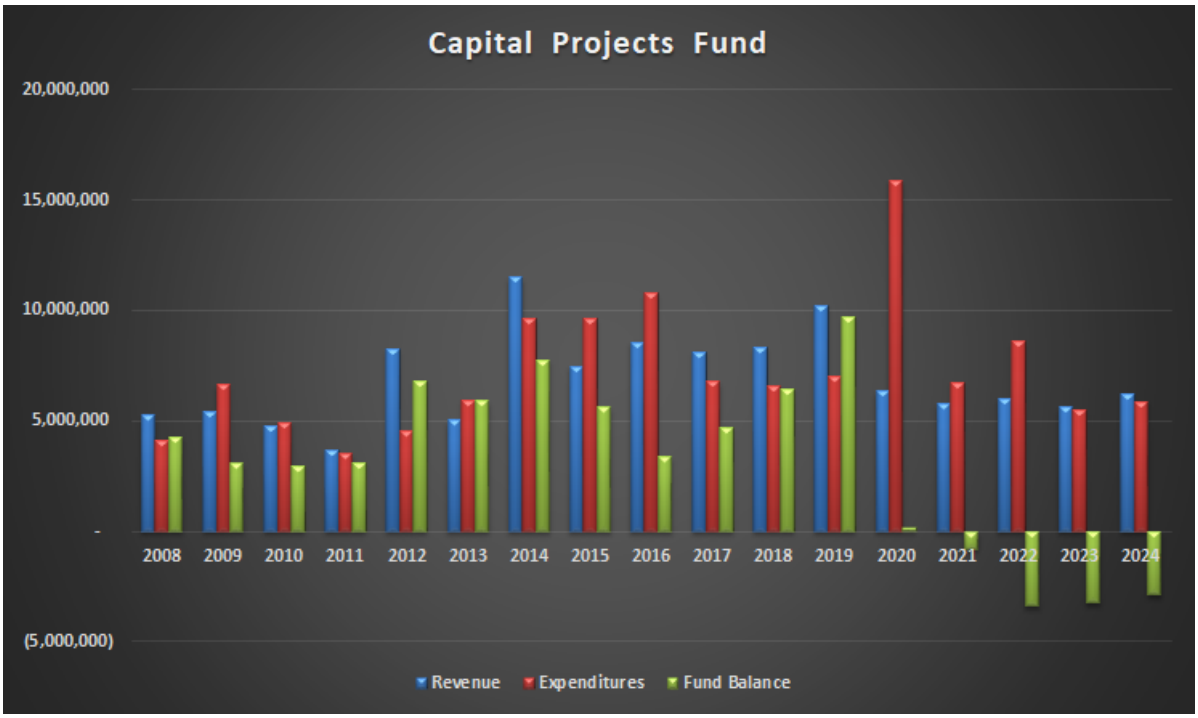
Scenario 1:



Scenario 2:



Scenario 3:



The preceding analysis is meant to give City Council a general idea as to the sensitivity of the City's reserves when certain revenues decline. None of the scenarios are meant to provide an economic and financial forecast of the future.

With the current state of uncertainty, staff is considering various responses to the possibility of significant revenue declines, including hiring freezes, suspension of capital projects not currently underway or under contract, and reductions in operational service levels. Staff is requesting a general discussion of these options with City Council.

To assist with the discussion, attached to this communication is a summary schedule of the current 2020-2024 Capital Improvements Plan, subtotaled by fund. I have tried to highlight all the projects (excluding the Enterprise Funds) that we have recorded, or are expecting, offsetting project revenue. The largest capital projects for 2020 and in future years are mostly related to street improvements and the Transportation Master Plan (TMP) allocations. The TMP street/resurfacing projects are also scheduled to be discussed at the March 31 City Council meeting.

ATTACHMENTS

1. A summary schedule of the 2019-2024 Capital Improvement Program.

City Council Meeting
March 31, 2020

2019 Year-in-Review

2020-2024 Financial Plan Scenarios

2019 Year-In-Review

- When developing the 2020 Budget, staff made various revenue and expenditure projections for 2019 in order to estimate the beginning fund balances for 2020.
- The first step in developing the 2020-2024 financial plan scenarios is to replaced the 2019 projections with actual (unaudited) amounts for 2019.

2019 Year-In-Review

General Fund
2019 Projections & 2019 Unaudited Actuals

	2019 Projection	2019 Actual	Variance
Beginning Fund Balance	10,528,139	10,528,139	
Plus: Revenue	20,787,530	21,335,072	547,542
Plus: Transfers-In [1]	79,210	79,210	(0)
Less: Expenditures	(18,915,380)	(17,223,236)	1,692,144 [2]
Less: Transfers-Out [3]	(3,938,940)	(3,910,220)	28,720
Ending Fund Balance	8,540,559	10,808,964	2,268,405
		63%	
Adjustment for Carry Forward Amendment			(130,000)
Net Variance			2,138,405

[1] Transfers from PEG Fee Fund and Historic Preservation Fund
[2] Equates to a 12.3% "Turnback" (i.e., 12.3% positive actual-to-budget variance)
Equates to a 8.9% positive actual-to-projection variance
[3] Tranfers to Open Space & Parks Fund, Cemetery Fund, Recreation Fund, and for 2019, the Capital Projects Fund

2019 Year-In-Review

Open Space & Parks Fund
2019 Projections & 2019 Unaudited Actuals

	2019 Projection	2019 Actual	Variance
Beginning Fund Balance	3,275,092	3,275,092	
Plus: Revenue	3,779,300	2,680,804	(1,098,496) [1]
Plus: Transfers-In [2]	1,000,290	981,840	(18,450)
Less: Expenditures	(6,425,260)	(4,074,997)	2,350,263 [3]
Ending Fund Balance	1,629,422	2,862,739	1,233,317
Adjustment for *Net* Carry Forward Amendment			(1,100,000)
Net Variance			133,317

[1] Mostly Due to Delayed Grants on Delayed Capital Projects
[2] Transfers from General Fund and Impact Fee Fund
[3] Equates to a 37.6% Total "Turnback"
Equates to an 6.9% Operational "Turnback"

2019 Year-In-Review

Recreation Fund
2019 Projections & 2019 Unaudited Actuals

	2019 Projection	2019 Actual	Variance
Beginning Fund Balance	-	-	
Plus: Revenue	3,912,520	3,998,493	85,973 [1]
Plus: Transfers-In [1]	1,860,360	1,860,360	-
Less: Expenditures	(4,984,980)	(4,777,224)	207,756 [3]
Ending Fund Balance	787,900	1,081,630	293,730
Adjustment for *Net* Carry Forward Amendment			(150,000)
Net Variance			143,730

[1] Transfers from General Fund and Capital Projects Fund
[2] Equates to a 1.0% Total "Turnback"
Equates to an Negative Operational "Turnback"

2019 Year-In-Review

Capital Projects Fund
2019 Projections & 2019 Unaudited Actuals

	2019 Projection	2019 Actual	Variance
Beginning Fund Balance	6,442,587	6,442,587	
Plus: Revenue	12,828,530	8,644,518	(4,184,012) [1]
Plus: Transfers-In [2]	2,107,940	1,597,369	(510,571)
Less: Expenditures	(17,460,810)	(6,851,978)	10,608,832 [3]
Less: Transfers-Out	(125,000)	(125,000)	(0)
Ending Fund Balance	3,793,247	9,707,496	5,914,249
Adjustment for *Net* Carry Forward Amendment			(5,800,000)
Net Variance			114,249

[1] Mostly Due to Delayed Grants on Delayed Capital Projects
[2] Transfers from General Fund and Impact Fee Fund
[3] Equates to a 64.1% "Turnback" (positive actual-to-budget varriance)
Equates to a 39.2% positive actual-to-projection variance

2019 Year-In-Review

Golf Course Fund
2019 Projections & 2019 Unaudited Actuals

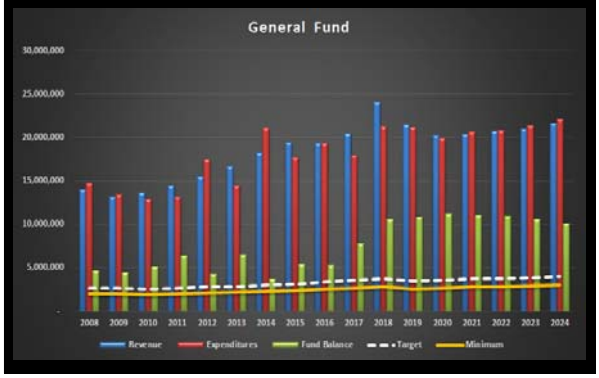
	2019		
	Projection	Actual	Variance
Beginning Working Capital	212,778	212,778	
Plus: Revenue	1,715,250	1,681,549	(33,701)
Less: Expenditures	(1,653,180)	(1,632,145)	21,035
Ending Working Capital	274,848	262,182	(12,666)

2020-2024 Financial Plan Scenarios

Base Scenario:

- Contains final revenue and expenditure assumptions used in November 2019 during 2020 budget process, with two exceptions:
  - 2019 projections have been replaced with 2019 actuals
  - 2020 expenditures have been adjusted for an estimated carryforward factor

Base Scenario – General Fund



2020-2024 Financial Plan Scenarios

Four Economic Downturn Scenarios:

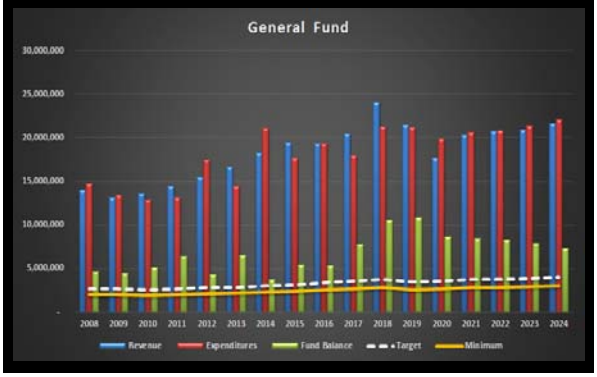
- Not intended to be future economic forecasts – too much uncertainty and we do not have any data.
- Scenarios are intended to give Council a better understanding as to effects on reserves from declines in revenue – a sensitivity analysis.

2020-2024 Financial Plan Scenarios

Scenario 1:

- Contains all the revenue and expenditure assumptions in the Base Scenario, except it assumes:
  - A 20% decline in sales tax revenue for 2020;
  - A 10% decline in consumer use tax revenue for 2020;
  - A 30% decline in auto use tax revenue for 2020;
  - A 40% decline in construction use tax revenue for 2020;
  - A 50% decline in lodging tax revenue for 2020;
  - A 40% decline in construction permits for 2020; and
  - All revenue returns to previously projected amounts by 2021.

Scenario 1 – General Fund

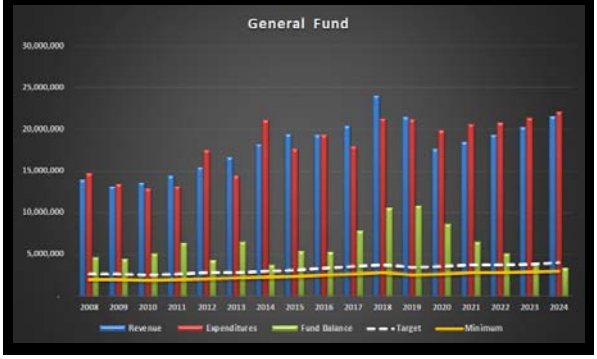


2020-2024 Financial Plan Scenarios

Scenario 1(a):

- Contains all the revenue and expenditure assumptions in the Base Scenario, except it assumes:
  - A 20% decline in sales tax revenue for 2020;
  - A 10% decline in consumer use tax revenue for 2020;
  - A 30% decline in auto use tax revenue for 2020;
  - A 40% decline in construction use tax revenue for 2020;
  - A 50% decline in lodging tax revenue for 2020;
  - A 40% decline in construction permits for 2020; and
  - All revenue returns to previously projected amounts by 2024.

Scenario 1(a) – General Fund

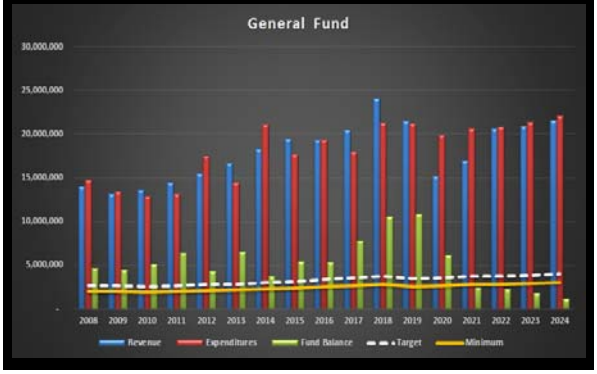


2020-2024 Financial Plan Scenarios

Scenario 2:

- Contains all the revenue and expenditure assumptions in the Base Scenario, except it assumes:
  - A 40% decline in sales tax revenue for 2020;
  - A 20% decline in consumer use tax revenue for 2020;
  - A 50% decline in auto use tax revenue for 2020;
  - A 50% decline in construction use tax revenue for 2020;
  - A 70% decline in lodging tax revenue for 2020;
  - A 50% decline in construction permits for 2020; and
  - All revenue returns to previously projected amounts by 2022.

Scenario 2 – General Fund

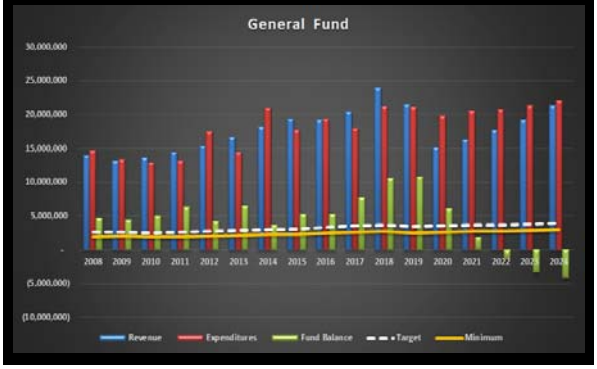


2020-2024 Financial Plan Scenarios

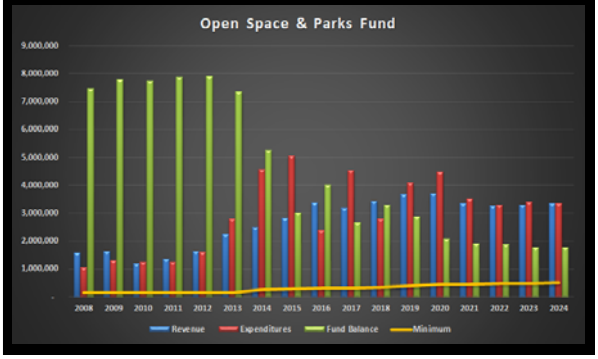
Scenario 3:

- Contains all the revenue and expenditure assumptions in the Base Scenario, except it assumes:
  - A 40% decline in sales tax revenue for 2020;
  - A 20% decline in consumer use tax revenue for 2020;
  - A 50% decline in auto use tax revenue for 2020;
  - A 50% decline in construction use tax revenue for 2020;
  - A 70% decline in lodging tax revenue for 2020;
  - A 50% decline in construction permits for 2020; and
  - A much longer recovery – all revenue slowly returns to previously projected amounts by 2024.

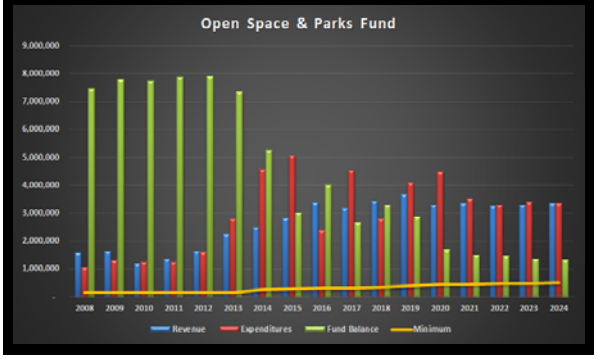
Scenario 3 – General Fund



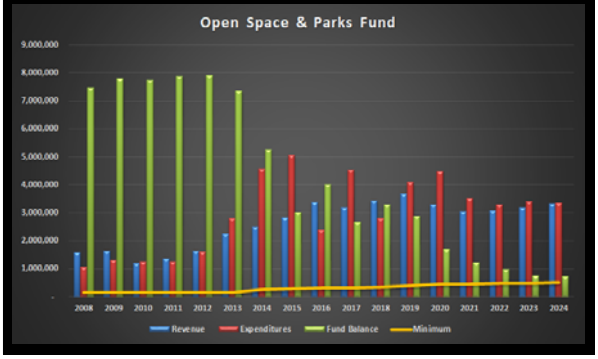
Base Scenario – Open Space & Parks Fund



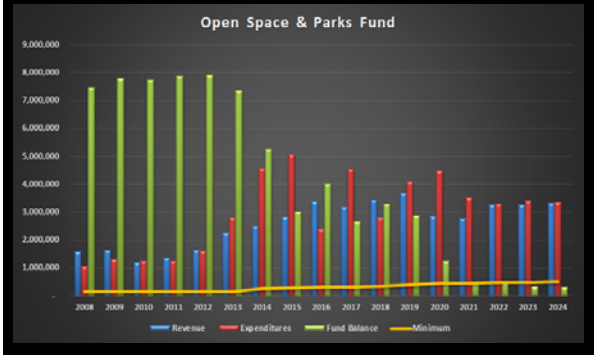
Scenario 1 – Open Space & Parks Fund



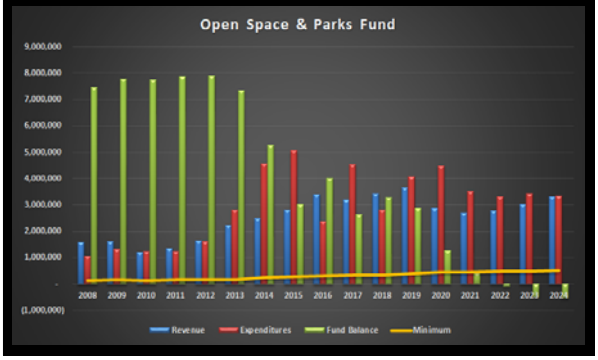
Scenario 1(a) – Open Space & Parks Fund



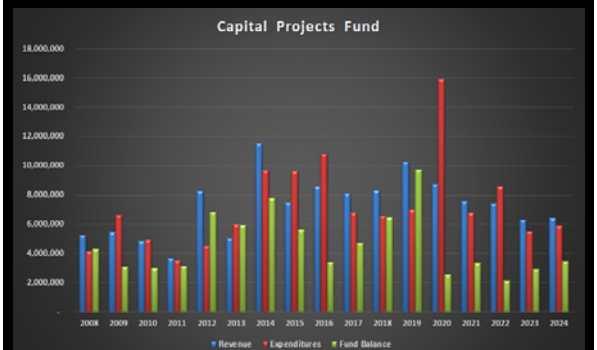
Scenario 2 – Open Space & Parks Fund



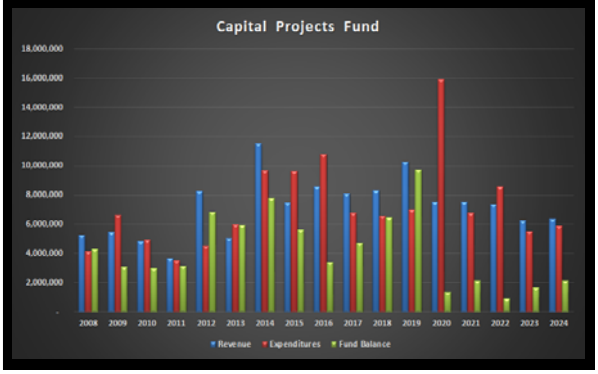
Scenario 3 – Open Space & Parks Fund



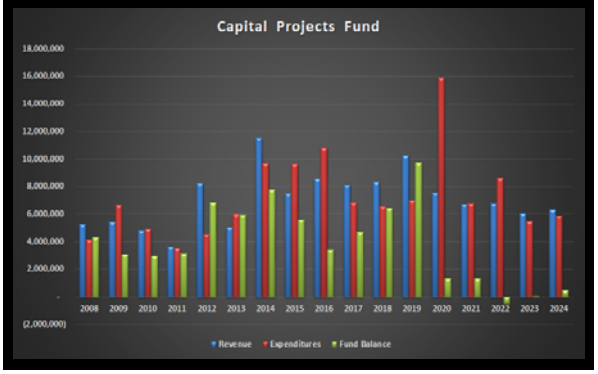
Base Scenario – Capital Project Fund



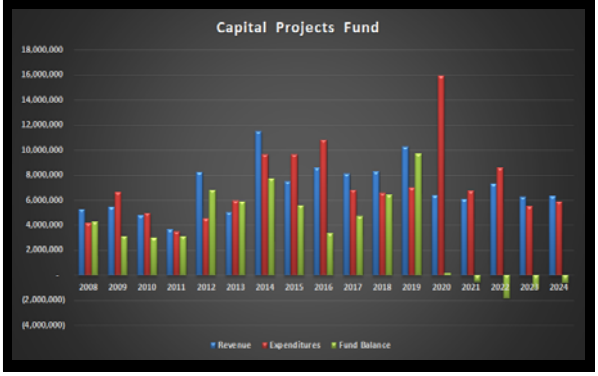
Scenario 1 – Capital Project Fund



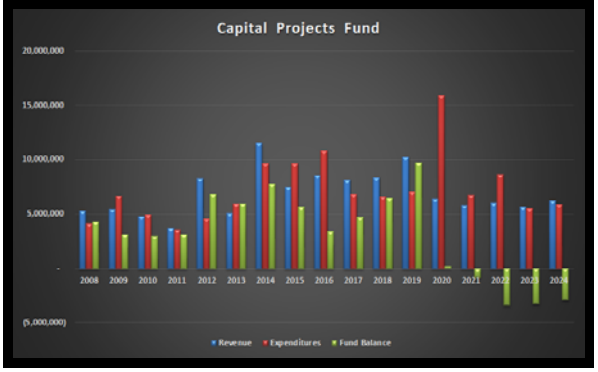
Scenario 1(a) – Capital Project Fund



Scenario 2 – Capital Project Fund



Scenario 3 – Capital Project Fund



Summary

- The City ended 2019 in very good financial condition.
- The City is able to withstand a relatively significant economic downturn during 2020 without a significant disruption to current service levels, as long as the recovery period is short.
- The longer the recovery is drawn out, the more likely the City would be required to reduce capital projects and operational costs.

Possible Actions for Consideration

- Hiring freeze (specific or broad).
- Suspension of capital projects.
- Reductions in service levels.
- Wait and see, but start defining core services and essential capital projects.

Upcoming Budget Process

- Staff will consolidate carry forward requests (unfinished capital projects from 2019) with the capital budget for 2020. This consolidation will be presented to Council for review and determination of essential projects.
- Staff recommends consideration of a one-year operating and capital budget for 2021, versus a biennial budget, due to the current economic uncertainty.

FEES ESTABLISHED BY CITY MANAGER			
EFFECTIVE JANUARY 1, 2020			
Fee Description	**Detail**	**2020 Fee**	**Responsible Department/Director**
General			
City Maps	Zoning Map (24" x 36")	5.50	Planning Director
City Maps	City Street Map (small/color)	6.60	Public Works Director
City Maps	City Street Map (large)	13.25	Public Works Director
City Maps	Centerline Map (small)	6.60	Public Works Director
City Maps	Centerline Map (large)	21.00	Public Works Director
City Maps	Traffic Count Map (free on website)	6.60	Public Works Director
City Maps	Utility Atlas Plots - per SF	6.60	Public Works Director
City Maps	Custom Maps-Black and White - per SF	4.50	Public Works Director
City Maps	Custom Maps – Color Mylar Printing - per SF	6.60	Public Works Director
City Maps	Electronic Copies		
Copies	8.5" x 11" B/W - per page		Deputy Manager
Copies	11" x 17" B/W - per page	0.25	Deputy Manager
Copies	24" x 36" B/W - per page	3.30	Deputy Manager
Copies	8.5" x 11" Color - per page	0.60	Deputy Manager
Copies	11" x 17" Color - per page	0.85	Deputy Manager
Copies	Certified Copies - per page	1.40	Deputy Manager
Copies of CD/DVDs		5.50	Deputy Manager
Extra Duty Officers/Supervisor/Police Vehicle	Per hour/Vehicle Per Day Cost	67.00/84.00 Veh. 50.00	Police Chief
Notary Fee	First 3 seals free, additional seals $5 per seal	5.00	Deputy Manager
Mylar Printing	Per page	5.00	
Patio Rental	Per 12-Foot Section	1,000.00	Econ Dev Director
Photographs	CC & PL (does not include cost of copies)	15.00	
Police Reports (Non-electronic)	No charge for paper or electronic copies/Dispatch tapes subject to charge from Boulder County Sheriff's Communications Center .	TBD	Police Chief
Police Reports Requiring Research	City's standard hourly research fee. Dispatch tapes subject to charge from Boulder County Sheriff's Communications Center.	-	Police Chief

Fee Description	Detail	2020 Fee	Responsible Department/Director
Postage – Mailing	Charged at standard postal/shipping rate		Deputy Manager
Public Records Research Fee	First 2 hours free, then charged in 15-minute increments - $20 per hour	22.00	Deputy Manager
Special Event Permit - Standard		440.00	Deputy Manager
Special Event Permit - Small Impact Right-of-Way		55.00	Deputy Manager
Technical Data	City Design Standards	55.00	Public Works Director
Technical Data	Storm Drainage Standards	45.00	Public Works Director
Technical Data	City Standard Details – CD	28.00	Public Works Director
Technical Data	G.I.S. Information – ½ hr. minimum charge of $25	33.00	Public Works Director
Library			
Borrowing late fees	Art prints, Audio books, Books, CDs, Magazines - per day	0.10	Library Director
Borrowing late fees	DVDs, Book club bags, Special Items (telescopes, dolls, etc.) - per day	0.50	Library Director
Collection Agency	Referral Fee - per action, plus cost of item	10.00	Library Director
Meeting Room	Non-profit, Non-resident - per hour	28.00	Library Director
Meeting Room	Non-profit, Resident Groups - No charge		Library Director
Meeting Room	"For profit" enterprises - per hour	50.00	Library Director
Study Room	No charge	-	Library Director
Historic Photographs			
Reproduction Fee	Per image	16.50	Library Director
Commercial Use Fees:			
Published use, less than 5,000 copies	Per image	16.50	Library Director
Published use, more than 5,000 copies	Per image	36.75	Library Director
Display in a business or at an event	Per image	11.00	Library Director
Advertise or promotion	Per image	105.00	Library Director
Websit/Internet	Per year	55.00	Library Director
Film/video production	Per image	105.00	Library Director
Performance or presentation	Per image	55.00	Library Director
Cemetery Fees			
Cemetery Burial Space - Full Size	Resident	1,290.00	Parks/Rec Director
Cemetery Burial Space - Full Size	Non-Resident	3,675.00	Parks/Rec Director

Fee Description	Detail	2020 Fee	Responsible Department/Director
Cemetery Burial Space - Full Size - Blocks 25 to 29	Resident	645.00	Parks/Rec Director
Cemetery Burial Space - Full Size - Blocks 25 to 29	Non-Resident	1,830.00	Parks/Rec Director
Cremation Burial Space	Resident	700.00	Parks/Rec Director
Cremation Burial Space	Non-Resident	2,045.00	Parks/Rec Director
Infant Burial Space	Resident	700.00	Parks/Rec Director
Infant Burial Space	Non-Resident	2,300.00	Parks/Rec Director
Graves - Open & Close	Full Burial	1,330.00	Parks/Rec Director
Graves - Open & Close	Infant Size Burial	650.00	Parks/Rec Director
Graves - Open & Close	Cremation Burial	480.00	Parks/Rec Director
Graves - Disinterment		1,575.00-3,150.00	Parks/Rec Director
Graves - Open & Close	Less Than 48 Hours Notice	575.00	Parks/Rec Director
Graves - Open & Close	Overtime for Saturday Burial	575.00	Parks/Rec Director
Poly Vault	Cremation Burial	155.00	Parks/Rec Director
Concrete Vault	Cremation Burial	340.00	Parks/Rec Director
Facility Rentals (Parks and Rec)			
Birthday party package - Turf Gym	Resident	Basic:$126; Plus:$179; Supreme:$210	Parks/Rec Director
Birthday party package - Turf Gym	Non-resident	Basic:$158; Plus:$226; Supreme:$263	Parks/Rec Director
Birthday party package - Pool	Resident	Basic:$105; Plus:$179; Supreme:$210	
Birthday party package - Pool	Non-resident	Basic:$131; Plus:$226; Supreme:$263	
Parks - All Other Park Shelters	Resident - 1st (4) hours	70.00	Parks/Rec Director
Parks - All Other Park Shelters	Non-Resident - 1st (4) hours	95.00	Parks/Rec Director
Parks - All Other Park Shelters	Resident - Each additional hour	20.00	Parks/Rec Director
Parks - All Other Park Shelters	Non-Resident - Each additional hour	25.00	Parks/Rec Director
Parks - All Other Park Shelters	Large Group Rates (>150) - Additional fee	105.00	Parks/Rec Director
Parks - Community Park Shelter <100 attendees	Resident - 1st (4) hours	115.00	Parks/Rec Director
Parks - Community Park Shelter <100 attendees	Non-Resident - 1st (4) hours	145.00	Parks/Rec Director
Parks - Community Park Shelter <100 attendees	Resident - Each additional hour	25.00	Parks/Rec Director
Parks - Community Park Shelter <100 attendees	Non-Resident - Each additional hour	35.00	Parks/Rec Director
Parks - Community Park Shelter >100 attendees	Resident - 1st (4) hours	210.00	Parks/Rec Director

Fee Description	Detail	2020 Fee	Responsible Department/Director
Parks - Community Park Shelter >100 attendees	Non-Resident - 1st (4) hours	260.00	Parks/Rec Director
Parks - Community Park Shelter >100 attendees	Resident - Each additional hour	50.00	Parks/Rec Director
Parks - Community Park Shelter >100 attendees	Non-Resident Resident - Each additional hour	65.00	Parks/Rec Director
Rooms - Arts Center	Resident non-profit rate per hour	35.00	Deputy Manager
Rooms - Arts Center	Non-resident non-profit rate per hour	45.00	Deputy Manager
Rooms - Arts Center	Resident rate per hour (4 hour minimum)	60.00	Deputy Manager
Rooms - Arts Center	Non-resident rate per hour (4 hour minimum)	70.00	Deputy Manager
Rooms - Grand or Summit	Resident - per hour	50.00	
Rooms - Grand or Summit	Non-Resident - per hour	65.00	
Rooms - Brooks or Crown	Resident - per hour	55.00	Parks/Rec Director
Rooms - Brooks or Crown	Non-resident - per hour	70.00	Parks/Rec Director
Rooms - Garibaldi, Imperial, Paramount	Resident - per hour	40.00	Parks/Rec Director
Rooms - Garibaldi, Imperial, Paramount	Non-resident - per hour	50.00	Parks/Rec Director
Rooms - Heritage Street Parking Area	Use of Heritage Street Parking Area - Additional fee	420.00	Parks/Rec Director
Rooms - Kitchen	Resident - per hour	25.00	Parks/Rec Director
Rooms - Kitchen	Non-resident - per hour	30.00	Parks/Rec Director
Rooms - South Gym	Resident - per hour	55.00	Parks/Rec Director
Rooms - South Gym	Non-resident - per hour	75.00	Parks/Rec Director
MAC Gym	Resident - per hour	85.00	Parks/Rec Director
MAC Gym	Non-Resident per hour	105.00	Parks/Rec Director
Rooms - Steinbaugh Pavillion <100 attendees	1st (4) hours	235.00	Deputy Manager
Rooms - Steinbaugh Pavillion <100 attendees	Each additional hour	55.00	Deputy Manager
Rooms - Steinbaugh Pavillion >100 attendees	1st (4) hours	315.00	Deputy Manager
Rooms - Steinbaugh Pavillion >100 attendees	Each additional hour	83.00	Deputy Manager
Rooms - Steinbaugh Pavillion Non-Profit/Educational	Non-profit or Educational group - per hour (2 hour min)	47.00	Deputy Manager
Sports Complex			
Drag, Line, and/or Change Bases		27.00	Parks/Rec Director
Field Supervisor	Per hour (to be determined by LRC, if needed)	16.00	Parks/Rec Director
Hourly Rate per Field	Resident	31.00	Parks/Rec Director
Hourly Rate per Field	Non-Resident	42.00	Parks/Rec Director
Sat/Sun - Daily Rental (includes all four fields, initial line and drag and lights)	Resident	1,130.00	Parks/Rec Director

Fee Description	Detail	2020 Fee	Responsible Department/Director
Sat/Sun - Daily Rental (includes all four fields, initial line and drag and lights)	Non-Resident	1,400.00	Parks/Rec Director
Usage of Lights	Per hour/Per field	35.00	Parks/Rec Director
Weekday - Daily Rental (includes all four fields, initital line and drag and lights)	Resident	600.00	Parks/Rec Director
Weekday - Daily Rental (includes all four fields, initital line and drag and lights)	Non-Resident	750.00	Parks/Rec Director
Other City Sports Fields			
Any day - Daily Rental	Resident	210.00	Parks/Rec Director
Any day - Daily Rental	Non-Resident	275.00	Parks/Rec Director
Drag, Line, and/or Change Bases per each occurance	Each occurance	27.00	Parks/Rec Director
Field Supervisor	Per hour (to be determined by LRC, if needed)	16.00	Parks/Rec Director
Hourly Rental	Resident	26.00	Parks/Rec Director
Hourly Rental	Non-Resident	37.00	Parks/Rec Director
Tennis Courts		5.50	Parks/Rec Director
Other Recreation Fees			
Harper Lake Boat Permit - 1 boat/1 year	Resident	20.00	Parks/Rec Director
Harper Lake Boat Permit - 1 boat/2 years	Resident	35.00	Parks/Rec Director
Harper Lake Boat Permit - 2 boats/1 year	Resident	40.00	Parks/Rec Director
Harper Lake Boat Permit - 2 boats/2 years	Resident	70.00	Parks/Rec Director
Harper Lake Boat Permit - 1 boat/1 year	Non-Resident	40.00	Parks/Rec Director
Harper Lake Boat Permit - 1 boat/2 years	Non-Resident	70.00	Parks/Rec Director
Harper Lake Boat Permit - 2 boats/1 year	Non-Resident	80.00	Parks/Rec Director
Harper Lake Boat Permit - 2 boats/2 years	Non-Resident	145.00	Parks/Rec Director
Recreation Ctr Sales -- Misc items	Cost plus 40%		Parks/Rec Director
Recreational Vehicle Sanitary Waste Disposal	Resident - per calendar year/per RV	20.00	Public Works Director
Recreational Vehicle Sanitary Waste Disposal	Non-resident - per calendar year/per RV	30.00	Public Works Director
Tennis Courts	Hourly rental per court	5.00	Parks/Rec Director
Recreation Center Admission			
10 Visit Pass	Resident Youth (3-17)	37.50	Parks/Rec Director
10 Visit Pass	Non-Resident Youth (3-17)	75.00	Parks/Rec Director

Fee Description	Detail	2020 Fee	Responsible Department/Director
20 Visit Pass	Resident Youth (3-17)	75.00	Parks/Rec Director
20 Visit Pass	Non-Resident Youth (3-17)	150.00	Parks/Rec Director
10 Visit Pass	Resident Adult (18-59)	57.50	Parks/Rec Director
10 Visit Pass	Non-Resident Adult (18-59)	97.50	Parks/Rec Director
20 Visit Pass	Resident Adult (18-59)	115.00	Parks/Rec Director
20 Visit Pass	Non-Resident Adult (18-59)	195.00	Parks/Rec Director
10 Visit Pass	Resident Senior 60+	37.50	Parks/Rec Director
10 Visit Pass	Non-Resident Senior 60+	75.00	Parks/Rec Director
20 Visit Pass	Resident Senior 60+	75.00	Parks/Rec Director
20 Visit Pass	Non-Resident Senior 60+	150.00	Parks/Rec Director
Daily Admission	Resident Youth (3-17)	5.25	Parks/Rec Director
Daily Admission	Non-Resident Youth (3-17)	8.50	Parks/Rec Director
Daily Admission	Resident Adult (18-59)	7.25	Parks/Rec Director
Daily Admission	Non-Resident Adult (18-59)	10.75	Parks/Rec Director
Daily Admission	Resident Senior 60+	5.25	Parks/Rec Director
Daily Admission	Non-Resident Senior 60+	8.50	Parks/Rec Director
Daily Admission	Resident Group Rate (10+) Youth	3.75	Parks/Rec Director
Daily Admission	Non-Resident Group Rate (10+) Youth	7.50	Parks/Rec Director
Daily Admission	Resident Group Rate (10+) Adults	5.75	Parks/Rec Director
Daily Admission	Non-Resident Group Rate (10+) Adults	9.75	Parks/Rec Director
Monthly Pass	Youth (3-17) Resident	25.00	Parks/Rec Director
Monthly Pass	Youth (3-17) Non-Resident	36.00	Parks/Rec Director
Monthly Pass	Adult (18-59) Resident	42.00	Parks/Rec Director
Monthly Pass	Adult (18-59) Non-Resident	60.00	Parks/Rec Director
Monthly Pass	Senior 60+ Resident	25.00	Parks/Rec Director
Monthly Pass	Senior 60+ Non-Resident	36.00	Parks/Rec Director
Monthly Pass	Couple - Resident	63.00	Parks/Rec Director
Monthly Pass	Couple - Non-Resident	80.00	Parks/Rec Director
Monthly Pass	Family - Resident	78.00	Parks/Rec Director
Monthly Pass	Family - Non-Resident	105.00	Parks/Rec Director
Monthly Pass	Business - Non - Resident Adult	$48	Parks/Rec Director
Monthly Pass	Business - Non - Resident Senior	$31	Parks/Rec Director
Annual Pass	Business - Non - Resident Adult	$504	Parks/Rec Director
Annual Pass	Business - Non - Resident Senior	$302	Parks/Rec Director
Annual Pass	Youth (3-17) Resident	$239	Parks/Rec Director
Annual Pass	Youth (3-17) Non-Resident	$370	Parks/Rec Director

Fee Description	Detail	2020 Fee	Responsible Department/Director
Annual Pass	Adult (18-59) Resident	$441	Parks/Rec Director
Annual Pass	Adult (18-59) Non-Resident	$640	Parks/Rec Director
Annual Pass	Senior (60+) Resident	$239	Parks/Rec Director
Annual Pass	Senior (60+) Non - Resident	$370	Parks/Rec Director
Annual Pass	Couple - Resident	$693	Parks/Rec Director
Annual Pass	Couple - Non-Resident	$890	Parks/Rec Director
Annual Pass	Family - Resident	$743	Parks/Rec Director
Annual Pass	Family - Non-Resident	$950	Parks/Rec Director
Towel Rental		1.00	Parks/Rec Director
LRC Childcare			
Annual Kids Corner Pass - First child	Resident	262.00	Parks/Rec Director
	Non-resident	327.00	
Annual Kids Corner Pass - Each additional child	Resident	52.00	Parks/Rec Director
	Non-resident	65.00	
Drop-in 1 hour	Resident	3.25	Parks/Rec Director
	Non-resident	4.50	
Drop-in - Additional child same family	Resident	2.75	Parks/Rec Director
	Non-resident	3.50	
Punch Card - 10 hours/40 punches	Resident	21.00	Parks/Rec Director
	Non-resident	26.00	
Other LRC Programs			
American Red Cross CPR & AED	Resident	53.00	Parks/Rec Director
American Red Cross CPR & AED	Non-Resident	66.00	Parks/Rec Director
Aquatics Group Lessons	Resident	50.00	Parks/Rec Director
Aquatics Group Lessons	Non-Resident	63.00	Parks/Rec Director
Aquatics Private Lessons	Resident	30.00	Parks/Rec Director
Aquatics Private Lessons	Non-Resident	38.00	Parks/Rec Director
Aquatics Mini-Private Lessons	Resident	15.00	
Aquatics Mini-Private Lessons	Non-Resident	19.00	
Pool Rental (after hours) - Lap Pool	Resident	$158/hr	
Pool Rental (after hours) - Lap Pool	Non-Resident	$198/hr	
Pool Rental (after hours) - Progam Pool	Resident	$158/hr	
Pool Rental (after hours) - Progam Pool	Non-Resident	$198/hr	
Pool Rental (after hours) - Splash/Lazy River	Resident	$158/hr	

Fee Description	Detail	2020 Fee	Responsible Department/Director
Pool Rental (after hours) - Splash/Lazy River	Non-Resident	$198/hr	
Pool Rental (after hours) - Hot Tub	Resident	$26/hr	
Pool Rental (after hours) - Hot Tub	Non-Resident	$33/hr	
Pool Rental Extra Guests - 41-80 guests		$53/hr	
Pool Rental Extra Guests - 81-120 guests		$105/hr	
Pool Rental Extra Guests - 121-160 guests		$158/hr	
Pool Rental Extra Guests - 161-200 guests		$210/hr	
Dance		84.00-120.00	Parks/Rec Director
Fitness Wellness Classes		21.00-240.00	Parks/Rec Director
Lifeguard training	Resident	38.00	Parks/Rec Director
Lifeguard training	Non-Resident	48.00	Parks/Rec Director
Nite at the Rec	Resident	12.00	Parks/Rec Director
Nite at the Rec	Non-Resident	15.00	Parks/Rec Director
Nite at the REC - Purchase of (4) nights	Resident	36.00	Parks/Rec Director
Nite at the REC - Purchase of (4) nights	Non-Resident	45.00	Parks/Rec Director
Senior Activities		free -100.00	Parks/Rec Director
Sports/Adult		28.00-450.00	Parks/Rec Director
Sports/Youth		30.00-85.00	Parks/Rec Director
Yoga/ Martial Arts		46.00-75.00	Parks/Rec Director
Youth Activities		10.00-282.00	Parks/Rec Director
Coal Creek Golf Course			
Standard Green Fees (may vary for promotions, etc. with approval of Parks and Rec. Dir.)			
	18 hole weekday	35.00-47.00	Parks/Rec Director
	18 hole weekend	37.00-56.00	Parks/Rec Director
	9 hole weekday	21.00-27.00	Parks/Rec Director
	9 hole weekend	23.00-27.00	Parks/Rec Director
	Twilight weekday	23.00 - 30.00 ~~32.00~~	Parks/Rec Director
	Twilight weekend	25.00 - 30.00 ~~35.00~~	Parks/Rec Director

Fee Description	Detail	2020 Fee	Responsible Department/Director
	Annual Membership/Unlimited Golf	1,600.00 - 2,200.00	Parks/Rec Director
Water Tap Fees			
(larger than 4" tap, fee by agreement with City Council)	By Demand in gpm/tap size:		
	0-22 ¾" tap	53,500.00	Public Works Director
	23-45 1" tap	95,300.00	Public Works Director
	46-80 1½ " tap	214,000.00	Public Works Director
	81-140 2" tap	380,500.00	Public Works Director
	141-280 3" tap	856,000.00	Public Works Director
	281-500 4" tap	1,521,700.00	Public Works Director
Storm Water Permit Fee			
	1 - 5 Acres	300.00	Public Works Director
	6 - 25 Acres	625.00	Public Works Director
	26 - 50 Acres	950.00	Public Works Director
	51 - 100 Acres	1,250.00	Public Works Director
	Above 101 Acres	1,500.00	Public Works Director
Development Review Applications	**All Fees set forth in Section 17**		
Annexation & Zoning	Annexation & initial zoning	7,000.00	Planning Director
Annexation & Zoning	Rezoning	4,190.00	Planning Director
Wireless Communication Facility	Public review	2,870.00	Planning Director
Wireless Communication Facility	Administrative review	550.00	Planning Director
Other Land Use Fees	Municipal Code Amendment	525.00	Planning Director
Other Land Use Fees	Easement or right-of-way vacation	1,930.00	Planning Director
Other Land Use Fees	Floodplain development permit	490.00	Planning Director
Other Land Use Fees	Major Demo Permit Review	475.00	Planning Director
Other Land Use Fees	Minor Demo Permit Review	60.00	Planning Director
Other Land Use Fees	Variance - Board of Adjustment	780.00	Planning Director
Other Land Use Fees	Variance – Administrative	200.00	Planning Director
Other Land Use Fees	Minor Impact Variance	90.00	Planning Director
Other Land Use Fees	Oil & gas production permit	3,490.00	Planning Director
Other Land Use Fees	1041 Permit	1,390.00	Planning Director
Other Land Use Fees	Vested Right Request	1,660.00	Planning Director
Other Land Use Fees	LP Gas Sales and Exchange	600.00	Planning Director

Fee Description	Detail	2020 Fee	Responsible Department/Director
Other Land Use Fees	Appeal of Zoning Administrator Decision	765.00	Planning Director
Other Land Use Fees	Building Code Board of Appeals Appeal Application	765.00	Planning Director
Other Land Use Fees	Nonconforming Use Certificate Request	1,920.00	Planning Director
Planned Community Zone District	PCZD (≤ 100 acres)	5,390.00	Planning Director
Planned Community Zone District	PCZD (> 100 acres)	6,070.00	Planning Director
Planned Community Zone District	PCZD amendment	1,920.00	Planning Director
Planned Unit Development	PUD – preliminary review (< 7 acres)	2,870.00	Planning Director
Planned Unit Development	PUD – final review (≤ 7 acres)	2,870.00	Planning Director
Planned Unit Development	PUD – preliminary review (> 7 acres)	3,490.00	Planning Director
Planned Unit Development	PUD – final review (> 7 acres)	2,870.00	Planning Director
Planned Unit Development	PUD – amendment	1,920.00	Planning Director
Planned Unit Development	Administrative PUD amendment	555.00	Planning Director
Special Review Use	Special Review Use (SRU)	1,270.00	Planning Director
Special Review Use	SRU amendment	1,050.00	Planning Director
Special Review Use	SRU (use only, no development)	525.00	Planning Director
Special Review Use	SRU administrative	360.00	Planning Director
Special Review Use	Day Care (Neighborhood 6 – 12 children)	370.00	Planning Director
Subdivision	Preliminary plat (≤ 15 acres)	1,400.00	Planning Director
Subdivision	Preliminary plat (> 15 acres)	3,570.00	Planning Director
Subdivision	Final plat (all) & Final agreement(s) (with final PUD)	1,110.00	Planning Director
Subdivision	Final plat (not accompanied by a PUD)	1,980.00	Planning Director
Subdivision	Minor subdivision	1,980.00	Planning Director
Temporary Uses	Temporary use permit (administrative)	200.00	Planning Director
Temporary Uses	Temporary use permit (public review)	350.00	Planning Director
Temporary Uses	Temporary sign permit	100.00	Planning Director
Zoning Code Amendment		580.00	Planning Director
Zoning Map Amendment		590.00	Planning Director
Impact Fees			
	See Table 1 of Attachment 1		Planning Director
Revocable License Agreements			
	Staff/Attorney Fees	TBD	City Manager
	Fees may be charged to recoup city costs, including city attorney fees		City Manager

Fee Description	Detail	2020 Fee	Responsible Department/Director
Public Works			
Temporary Easements	Construction, Slope, etc.	10.00	Public Works Director
IPP Sampling Fees	Cost for sampling Industrial Users - Market Value	TBD	Public Works Director
Utility Fees			
Re-use Water Fee		75% of Residential Rate	Public Works Director
Account Delinquent Fee	Charged when bill is 30 days past due	$5.00 + 1%/Month	Finance Director
Final Bill/Transfer Fee	Covers cost of final reading, final billing and transfer account. Charged to seller when property is sold	25.00	Finance Director
Reconnect Fee for Utilities	1st occurance		Finance Director
Reconnect Fee for Utilities	Normal business hours	25.00	Finance Director
Reconnect Fee for Utilities	After hours	50.00	Finance Director
Reconnect Fee for Utilities	2nd occurance		Finance Director
Reconnect Fee for Utilities	Normal business hours	50.00	Finance Director
Reconnect Fee for Utilities	After hours	75.00	Finance Director
Reconnect Fee for Utilities	Subsequent occurances		Finance Director
Reconnect Fee for Utilities	Normal business hours	75.00	Finance Director
Reconnect Fee for Utilities	After hours	105.00	Finance Director
Red Tag Fee (Delinquency Notice)	Fee for hanging notice at time account is 30 days past due	15.00	Finance Director
Service Fee for rejected payment		25.00	Finance Director
Voluntary Disconnect & Reconnect Fee	Per disconnect and per reconnect	25.00	Finance Director
Approved:			
Heather Balser, City Manager			

City Manager Fees – Attachment 1

Table 1: Impact Fees

	Parks and Trails	Parks and Trails Fee w/ 3.4% Inflator	Transportation	Transportation Fee w/ 3.4% Inflator
Single-Family				
1,100 sq. ft. of finished floor area or less	$2,890.00	$2,988.26	$1,602.00	$1,656.47
1,101 to 1,400	$3,885.00	$4,017.09	$2,030.00	$2,099.02
1,401 to 1,700	$4,711.00	$4,871.17	$2,372.00	$2,452.65
1,701 to 2,000	$5,386.00	$5,569.12	$2,658.00	$2,748.37
2,001 or more	$6,325.00	$6,540.05	$3,052.00	$3,155.77
Multi-Family				
750 or less	$1,933.00	$1,998.72	$1,095.00	$1,132.23
751 to 900	$2,834.00	$2,930.36	$1,589.00	$1,643.03
901 to 1,050	$3,603.00	$3,725.50	$2,006.00	$2,074.20
1,051 or more	$4,673.00	$4,831.88	$2,586.00	$2,673.92
Nonresidential - per square foot				
Commercial	$0.00	$0.00	$3.09	$3.20
Office	$0.00	$0.00	$1.34	$1.39
Institutional	$0.00	$0.00	$1.87	$1.93
Industrial	$0.00	$0.00	$0.46	$0.48

RESOLUTION NO. 38
SERIES 2019

A RESOLUTION SETTING CERTAIN FEES, RATES, AND CHARGES FOR THE CITY OF LOUISVILLE, COLORADO

WHEREAS, pursuant to the Louisville Municipal Code, the City Council is authorized to establish certain fees, rates, and charges by resolution; and

WHEREAS, the City Council wishes to establish by this resolution the amounts of certain fees, rates, and charges effective January 1, 2020.

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

SECTION 1. Pursuant to authorization in the Louisville Municipal Code, the Louisville City Council hereby establishes certain fees, rates, and charges in accordance with the schedules and tables attached and made a part hereof.

SECTION 2. The fees, rates, and charges set by this resolution shall be effective January 1, 2020 and may thereafter be amended from time to time by resolution of the City Council.

SECTION 3. The fees, rates, and charges set by this resolution shall supersede and replace any fees, rates, or charges previously set or adopted by the City Council for the same purpose. However, the same shall not be deemed to release, extinguish, alter, modify, or change in whole or in part any liability which shall have been previously incurred, and the superseded or replaced provision shall be treated and held as still remaining in force for the purpose of sustaining any judgment, decree, or order.

SECTION 4. If any portion of this resolution is held to be invalid for any reason, such decisions shall not affect the validity of the remaining portions hereof.

PASSED AND ADOPTED this 4th day of November, 2019.

_____
Robert P. Muckle, Mayor

ATTEST:

_____
Meredyth Muth, City Clerk

Resolution 38, Series 2019
Exhibit A

Code Section Ref.	Fee Description	2020 Fee	Additional Fee Information	Staff Responsibility
1.24.010	Credit on Fine or for time served	55.00	Per 24hrs.	Deputy Manager
3.20.402.C	Sales/Use Tax License	25.00		Finance Director
5.04.070	Business Registration		Replaced by Sales/Use Tax License	
5.08.040	Liquor Application and registration fee		List, see Table 1	Deputy Manager
5.08.050	Liquor License annual fees (local)		List, see Table 1	Deputy Manager
5.08.070	Liquor Special Event Permit fees		List, see Table 1	Deputy Manager
5.10.060/5.11.060	Marijuana Establishment - Application fees	3,150.00	plus $100 for fingerprinting and background check	Deputy Manager
5.10.090.C/5.11.100C	Marijuana Establishment - Late Renewal Application Fee	525.00		Deputy Manager
5.10.100/5.11.100/110	Marijuana Establishment - Annual Renewal/Operating License Fee	1,575.00		Deputy Manager
5.10.130.D/5.11.140D	Marijuana Establishment - Modification of Premises	1,575.00		Deputy Manager
5.10.110.B/5.11.120B	Marijuana Establishment - Change in Location Application Fee	1,575.00		Deputy Manager
5.10.130.C/5.11.140C	Marijuana Establishment - Transfer of Ownership Application Fee	3,150.00		Deputy Manager
5.12.020	Contractor's Licenses, application and fee		List, see Table 4	Planning Director
5.16.040	Massage Parlor, Application Fee	365.00		Deputy Manager
5.16.130	Massage Parlor, Initial fee, and annual renewal	365.00	$150 each renewal	Deputy Manager
5.18.050	Sexually Oriented Businesses, License fee	210.00	Annual	Planning Director
	Sexually Oriented Businesses, Manager fee	55.00		Planning Director
	Sexually Oriented Businesses, Application Fee	525.00		Planning Director
5.20.050	Cable TV system - New Application	1,050.00		Deputy Manager
	Cable TV system - Transfer or Assignment	525.00		Deputy Manager
6.12.060	Dog License - Spayed or Neutered	11.00		Deputy Manager
	Dog License - Un-Spayed or Un-Neutered	16.50		Deputy Manager
6.20.010	Fowl running at large	0.25	Per fowl	Police Chief
8.08.030	Cutting Weeds, recoup administrative costs	155.00	Up to	Parks Director
8.12.200	Arborist License	33.00	Annual	Parks Director
8.40.050	Pest Control, recoup administrative costs	53.00	Up to	Police Chief
8.64.090	Residential Refuse and Recycling		List, see Table 9 (updated September 3, 2013, Resolution 39, 2013)	Public Works Director
9.40.050	Live Music event application fee	22.00		Deputy Manager
9.60.010	Failure to return processing fee, plus cost of item	6.00		Library Director
10.12.230	Bicycle License Fee		No charge	Police Chief
10.18.030	Parking Permit Fee		No parking districts currently exist. Fee established by City Council.	City Manager
12.12.030	Excavation Permit		List, see Table 10	Public Works Director

Code Section Ref.	Fee Description	2020 Fee	Additional Fee Information	Staff Responsibility
13.08.130	Turn on water after the violation of supplying water to others	45.00		Public Works Director
13.24.030	Sewer Tap (residential and non-residential)		List, see Table 5	Public Works Director
13.12.090	Water Rates for Usage, residential and non-residential		List, see Table 7	Public Works Director
	Inside City Limits			Public Works Director
	Outside City Limits		Double In-City rates from Table 7	Public Works Director
13.12.080	Bulk Water Rate			Public Works Director
	Weekly Permit Fee	50.00		Public Works Director
	Deposit for Meter	2,500.00		Public Works Director
	Per 1,000 gallons	9.23	$9.23/1,000 gallons - beginning with the first gallon	Public Works Director
13.28.030	Residential and Non-residential Sewer rates		List, see Table 6	Public Works Director
13.32.110	Cost Recovery Fees for Wastewater (Annual):			Public Works Director
	Significant Contributor	1,000.00		Public Works Director
	Small Signigicant Contributor	500.00		Public Works Director
	Potential Contributor (Annual):			Public Works Director
	Class A	500.00		Public Works Director
	Class B	250.00		Public Works Director
	Class C	100.00		Public Works Director
	Class D	50.00		Public Works Director
13.32.125	Surcharge rate for excess BOD and TSS (49 - 2017)	0.58	BOD per pound	Public Works Director
	(Resolution 49, Series 2017)	0.58	TSS per pound	Public Works Director
	(Resolution 49, Series 2017)	0.58	Oil and Grease per pound	Public Works Director
13.37.040 E 1.	Storm water Utility Service Fee:			Public Works Director
	Single Family Residential (Resolution 15, Series 2017)	5.58	Per month - Single and Multi Family	Public Works Director
	All Others (Resolution 15, Series 2017)	5.58	SF of impervious area/3,500 times $4.23	Public Works Director
14.16.110	Parks, alcohol use		Deposit	Parks Director
Section 15, various	Building Permits, Inspections, and Review Fees		List, see Table 8	Planning Director
15.20.040	Mobile Home, licenses, permits, deposits and fees	11.00	Installer's License	Planning Director
		33.00	Water Deposit	Planning Director
15.24.030	Mobile Home Park operator license	11.00	Operator License	Planning Director
17.20.025	Parking Improvement Fee - Downtown (Resolution 25, 2017)	20,898.00	Per parking space	Planning Director

Exhibit A

Table 1: Liquor License Fees

	City			State		
License Type	Application Fee	License Fee	**Total Local Fees**	Application Fee (State)	License Fee (State)	**Total State Fees**
Beer & Wine						
New	650.00	48.75	**698.75**	1,550.00	351.25	**1,901.25**
Transfer	525.00	48.75	**573.75**	1,550.00	351.25	**1,901.25**
Renewal	50.00	48.75	**98.75**	0.00	351.25	**351.25**
H & R						
New	650.00	75.00	**725.00**	1,550.00	500.00	**2,050.00**
Transfer	525.00	75.00	**600.00**	1,550.00	500.00	**2,050.00**
Renewal	50.00	75.00	**125.00**	0.00	500.00	**500.00**
Tavern						
New	650.00	75.00	**725.00**	1,550.00	500.00	**2,050.00**
Transfer	525.00	75.00	**600.00**	1,550.00	500.00	**2,050.00**
Renewal	50.00	75.00	**125.00**	0.00	500.00	**500.00**
Liquor Store						
New	650.00	22.50	**672.50**	1,550.00	227.50	**1,777.50**
Transfer	525.00	22.50	**547.50**	1,550.00	227.50	**1,777.50**
Renewal	50.00	22.50	**72.50**	0.00	227.50	**227.50**
Arts						
New	650.00	41.25	**691.25**	1,550.00	308.75	**1,858.75**
Transfer	525.00	41.25	**566.25**	1,550.00	308.75	**1,858.75**
Renewal	50.00	41.25	**91.25**	0.00	308.75	**308.75**
Drugstore						
New	650.00	22.50	**672.50**	1,300.00	227.50	**1,527.50**
Transfer	500.00	22.50	**522.50**	1,300.00	227.50	**1,527.50**
Renewal	50.00	22.50	**72.50**	0.00	227.50	**227.50**
Racetrack						
New	650.00	75.00	**725.00**	1,550.00	500.00	**2,050.00**
Transfer	525.00	75.00	**600.00**	1,550.00	500.00	**2,050.00**
Renewal	50.00	75.00	**125.00**	0.00	500.00	**500.00**
Club						
New	650.00	41.25	**691.25**	1,550.00	308.75	**1,858.75**
Transfer	525.00	41.25	**566.25**	1,550.00	308.75	**1,858.75**
Renewal	50.00	41.25	**91.25**	0.00	308.75	**308.75**
FMB Off Premise						
New	650.00	3.75	**653.75**	1,550.00	96.25	**1,646.25**
Transfer	525.00	3.75	**528.75**	1,550.00	96.25	**1,646.25**
Renewal	50.00	3.75	**53.75**	0.00	96.25	**96.25**
FMB On						
New	650.00	3.75	**653.75**	1,550.00	96.25	**1,646.25**
Transfer	525.00	3.75	**528.75**	1,550.00	96.25	**1,646.25**
Renewal	50.00	3.75	**53.75**	0.00	96.25	**96.25**
Brew Pub						
New	650.00	75.00	**725.00**	1,550.00	750.00	**2,300.00**
Transfer	525.00	75.00	**600.00**	1,550.00	750.00	**2,300.00**
Renewal	50.00	75.00	**125.00**	0.00	750.00	**750.00**
Art Gallery Permit	25.00	25.00	**50.00**	0	100	**71.25**

Exhibit A

	City			State		
License Type	Application Fee	License Fee	**Total Local Fees**	Application Fee (State)	License Fee (State)	**Total State Fees**
Lodging & Ent.						
New	650.00	75.00	**725.00**	1,550.00	500.00	**2,050.00**
Transfer	525.00	75.00	**600.00**	1,550.00	500.00	**2,050.00**
Renewal	50.00	75.00	**125.00**	0.00	500.00	**500.00**
Mini Bar w/H & R						
New	0.00	325.00	**325.00**	0.00	500.00	**500.00**
Transfer	0.00	325.00	**325.00**	0.00	500.00	**500.00**
Renewal	0.00	325.00	**325.00**	0.00	500.00	**500.00**
Bed & Breakfast						
New	0.00	25.00	**25.00**	0.00	50.00	**50.00**
Transfer	0.00	25.00	**25.00**	0.00	50.00	**50.00**
Renewal	0.00	25.00	**25.00**	0.00	50.00	**50.00**
Change of Location	525.00	0.00	**525.00**	150.00	0.00	**150.00**
Change of Trade Name	0.00	0.00	**0.00**	50.00	0.00	**50.00**
Manager's Registeration	75.00	0.00	**75.00**	75.00	0.00	**75.00**
Expansion Add OP (each)	0.00	0.00	**0.00**	100.00	0.00	**100.00**
Resort Complex facility Permit (each)	100.00	0.00	**100.00**	500.00	0.00	**500.00**
Corp./LLC Changes (charged locally or by State)	100.00	0.00	**100.00**	Per Person 100.00	0.00	**100.00**
Temporary Permit	100.00	0.00	**100.00**	0.00	0.00	**0.00**
Late Renewal	500.00	0.00	**500.00**	500.00	0.00	**500.00**
Modification	0.00	0.00	**0.00**	150.00	0.00	**150.00**
Packet Fee	25.00	0.00	**25.00**	0.00	0.00	**0.00**
Duplicate License	0.00	0.00	**0.00**	50.00	0.00	**50.00**
Master File (Per Person)	0.00	0.00	**0.00**	25.00	0.00	**25.00**
Special Event Liquor	25.00	25.00	**50.00**	0.00	25.00	**25.00**
Special Event 3.2%	25.00	10.00	**35.00**	0.00	10.00	**10.00**
Concurrent Review (New Applicants)	0.00	0.00	**0.00**	100.00	0.00	**100.00**
Background Investigation &fingerprinting	0.00	Per person 100.00	**100.00**	0.00	0.00	**0.00**

Exhibit A

Table 4: Contractor's License, Application, and Fee

Type	Class	Fee
GA	Building Contractor Class A*	$150.00
GB	Building Contractor Class B*	$100.00
GC	Building Contractor Class C*	$ 75.00
D	Building Contractor Class D (Other)	$ 75.00
P	Plumbing Contractor (both commercial and residential)	$100.00
M	Mechanical Contractor (both commercial and residential)	$100.00
PM	Plumbing & Mechanical Contractor (both commercial & residential)	$100.00
PME	Plumbing, Mechanical, & Electrical (both commercial & residential)	$100.00
E	Electrical Contractor Registration	$ 0.00
S	Solar Contractor	$ 75.00

*ICC Test required: General Building Contractor A, B, or C LICENSES require copy of corresponding passing test result of ICC National test prior to issuing license.

Table 5: Sewer Tap Fees

Unit	**Amount**
Single Family Residential, per Unit	$ 4,600.00
Multi-Family, per Unit (80% SFE)	$ 3,680.00
Nonresidential, by Meter Size	
3/4"	$ 4,600.00
1"	$ 8,200.00
1 1/2 "	$ 18,400.00
2"	$ 32,800.00
3"	$ 73,600.00
4"	$130,900.00

Exhibit A

Table 6: Residential Sewer Usage Fees (Per Resolution 11, Series 2019)

City of Louisville

SEWER RATES

Effective May 1, 2019, sewer rates for all accounts inside city limits are as follows (outside city limits = double these rates):

MAY 1, 2019 SINGLE FAMILY RESIDENTIAL SEWER RATES

RATE	DESCRIPTION
$4.82	Monthly Volume Charge, $ per 1,000 gallons of Average Winter Consumption (AWC). AWC = (December+January+February)/3
$2.77	Monthly Billing Charge, $ per Bill
$6.57	Monthly Readiness to Serve Charge, $ per Bill

MAY 1, 2019 MULTI FAMILY RESIDENTIAL SEWER RATES

RATE	DESCRIPTION
$4.82	Monthly Volume Charge, $ per 1,000 gallons of Average Winter Consumption (AWC). AWC = (December+January+February)/3
$2.77	Monthly Billing Charge, $ per Bill
$6.57	Monthly Readiness to Serve Charge, $ per Dwelling Unit

Exhibit A

Table 6 (continued): Non-residential Sewer Usage Fees (Per Resolution 11, Series 2019)

MAY 1, 2019 COMMERCIAL SEWER RATES	
RATE	**DESCRIPTION**
$4.82	Monthly Volume Charge, $ per 1,000 gallons
$2.77	Monthly Billing Charge, $ per Bill
	Monthly Readiness to Serve Charge, $ per Bill
$6.57	3/4" Meter
$11.48	1" Meter
$25.16	1-1/2" Meter
$44.55	2" Meter
$99.50	3" Meter
$176.33	4" Meter
$258.13	6" Meter

Exhibit A

Table 7: Residential Water Rates (Per Resolution 11, Series 2019)

City of Louisville

WATER RATES

Effective May 1, 2019, water rates for all accounts inside city limits are as follows (outside city limits = double these rates):

MAY 1, 2019 RESIDENTIAL WATER RATES - 3/4" METER

GALLONS	RATE
Zero - 5,000	$18.99 (minimum monthly charge)
5,001 - 20,000	$18.99 for the first 5,000 gallons, plus $5.47 for each additional 1,000 gallons (or fraction thereof)
20,001 - 30,000	$101.04 for the first 20,000 gallons, plus $13.35 for each additional 1,000 gallons (or fraction thereof)
30,001 - 40,000	$234.54 for the first 30,000 gallons, plus $14.71 for each additional 1,000 gallons (or fraction thereof)
40,001 - 50,000	$381.64 for the first 40,000 gallons, plus $15.72 for each additional 1,000 gallons (or fraction thereof)
50,001 and over	$538.84 for the first 50,000 gallons, plus $16.77 for each additional 1,000 gallons (or fraction thereof)

Exhibit A

Table 7 (continued): Residential Water Rates (Per Resolution 11, Series 2019)

MAY 1, 2019 RESIDENTIAL WATER RATES - 1" METER	
GALLONS	**RATE**
Zero - 5,000	$18.99 (minimum monthly charge)
5,001 - 20,000	$18.99 for the first 5,000 gallons, plus $5.47 for each additional 1,000 gallons (or fraction thereof)
20,001 - 30,000	$101.03 for the first 20,000 gallons, plus $13.62 for each additional 1,000 gallons (or fraction thereof)
30,001 - 40,000	$237.23 for the first 30,000 gallons, plus $14.71 for each additional 1,000 gallons (or fraction thereof)
40,001 - 50,000	$384.33 for the first 40,000 gallons, plus $15.72 for each additional 1,000 gallons (or fraction thereof)
50,001 and over	$541.53 for the first 50,000 gallons, plus $16.77 for each additional 1,000 gallons (or fraction thereof)

Table 7 (continued): Commercial, Irrigation, and Multi-Family Water Rates (Per Resolution 11, Series 2019)

MAY 1, 2019 COMMERCIAL, IRRIGATION, AND MULTIFAMILY WATER RATES - 3/4" METER	
GALLONS	**RATE**
Zero - 20,000	$10.45 (minimum monthly charge), plus $3.02 for each 1,000 gallons (or fraction thereof)
20,001 - 30,000	$70.85 for the first 20,000 gallons, plus $7.50 for each additional 1,000 gallons (or fraction thereof)
30,001 - 40,000	$145.85 for the first 30,000 gallons, plus $8.10 for each additional 1,000 gallons (or fraction thereof)
40,001 - 50,000	$226.85 for the first 40,000 gallons, plus $8.66 for each additional 1,000 gallons (or fraction thereof)
50,001 and over	$313.45 for the first 50,000 gallons, plus $9.23 for each additional 1,000 gallons (or fraction thereof)

Exhibit A

Table 7 (continued): Commercial, Irrigation, and Multi-Family Water Rates (Per Resolution 11, Series 2019)

MAY 1, 2019 COMMERCIAL, IRRIGATION, AND MULTIFAMILY WATER RATES - 1" METER	
GALLONS	**RATE**
Zero - 40,000	$20.90 (minimum monthly charge), plus $3.02 for each 1,000 gallons (or fraction thereof)
40,001 - 60,000	$141.70 for the first 40,000 gallons, plus $7.50 for each additional 1,000 gallons (or fraction thereof)
60,001 - 80,000	$291.70 for the first 60,000 gallons, plus $8.10 for each additional 1,000 gallons (or fraction thereof)
80,001 - 100,000	$453.70 for the first 80,000 gallons, plus $8.66 for each additional 1,000 gallons (or fraction thereof)
100,001 and over	$626.90 for the first 100,000 gallons, plus $9.23 for each additional 1,000 gallons (or fraction thereof)

Table 7 (continued): Commercial, Irrigation, and Multi-Family Water Rates (Per Resolution 11, Series 2019)

MAY 1, 2019 COMMERCIAL, IRRIGATION, AND MULTIFAMILY WATER RATES - 1-1/2" METER	
GALLONS	**RATE**
Zero - 80,000	$31.35 (minimum monthly charge), plus $3.02 for each 1,000 gallons (or fraction thereof)
80,001 - 120,000	$272.95 for the first 80,000 gallons, plus $7.50 for each additional 1,000 gallons (or fraction thereof)
120,001 - 160,000	$572.95 for the first 120,000 gallons, plus $8.10 for each additional 1,000 gallons (or fraction thereof)
160,001 - 200,000	$896.95 for the first 160,000 gallons, plus $8.66 for each additional 1,000 gallons (or fraction thereof)
200,001 and over	$1,243.35 for the first 200,000 gallons, plus $9.23 for each additional 1,000 gallons (or fraction thereof)

Table 7 (continued): Commercial, Irrigation, and Multi-Family Water Rates (Per Resolution 11, Series 2019)

MAY 1, 2019 COMMERCIAL, IRRIGATION, AND MULTIFAMILY WATER RATES - 2" METER	
GALLONS	**RATE**
Zero - 160,000	$41.75 (minimum monthly charge), plus $3.02 for each 1,000 gallons (or fraction thereof)
160,001 - 240,000	$524.95 for the first 160,000 gallons, plus $7.50 for each additional 1,000 gallons (or fraction thereof)
240,001 - 320,000	$1,124.95 for the first 240,000 gallons, plus $8.10 for each additional 1,000 gallons (or fraction thereof)
320,001 - 400,000	$1,772.95 for the first 320,000 gallons, plus $8.66 for each additional 1,000 gallons (or fraction thereof)
400,001 and over	$2,465.75 for the first 400,000 gallons, plus $9.23 for each additional 1,000 gallons (or fraction thereof)

Table 7 (continued): Commercial, Irrigation, and Multi-Family Water Rates (Per Resolution 11, Series 2019)

MAY 1, 2019 COMMERCIAL, IRRIGATION, AND MULTIFAMILY WATER RATES - 3" METER	
GALLONS	**RATE**
Zero - 320,000	$83.63 (minimum monthly charge), plus $3.02 for each 1,000 gallons (or fraction thereof)
320,001 - 480,000	$1,050.03 for the first 320,000 gallons, plus $7.50 for each additional 1,000 gallons (or fraction thereof)
480,001 - 640,000	$2,250.03 for the first 480,000 gallons, plus $8.10 for each additional 1,000 gallons (or fraction thereof)
640,001 - 800,000	$3,546.03 for the first 640,000 gallons, plus $8.66 for each additional 1,000 gallons (or fraction thereof)
800,001 and over	$4,931.63 for the first 800,000 gallons, plus $9.23 for each additional 1,000 gallons (or fraction thereof)

Table 7 (continued): Commercial, Irrigation, and Multi-Family Water Rates (Per Resolution 11, Series 2019)

MAY 1, 2019 COMMERCIAL, IRRIGATION, AND MULTIFAMILY WATER RATES - 4" METER	
GALLONS	**RATE**
Zero - 640,000	$167.24 (minimum monthly charge), plus $3.02 for each 1,000 gallons (or fraction thereof)
640,001 - 960,000	$2,100.04 for the first 640,000 gallons, plus $7.50 for each additional 1,000 gallons (or fraction thereof)
960,001 - 1,280,000	$4,500.04 for the first 960,000 gallons, plus $8.10 for each additional 1,000 gallons (or fraction thereof)
1,280,001 - 1,600,000	$7,092.04 for the first 1,280,000 gallons, plus $8.66 for each additional 1,000 gallons (or fraction thereof)
1,600,001 and over	$9,863.24 for the first 1,600,000 gallons, plus $9.23 for each additional 1,000 gallons (or fraction thereof)

Table 7 (continued): Commercial, Irrigation, and Multi-Family Water Rates (Per Resolution 11, Series 2019)

MAY 1, 2019 COMMERCIAL, IRRIGATION, AND MULTIFAMILY WATER RATES - 6" METER	
GALLONS	**RATE**
Zero - 1,280,000	$334.50 (minimum monthly charge), plus $3.02 for each 1,000 gallons (or fraction thereof)
1,280,001 - 1,920,000	$4,200.10 for the first 1,280,000 gallons, plus $7.50 for each additional 1,000 gallons (or fraction thereof)
1,920,001 - 2,560,000	$9,000.10 for the first 1,920,000 gallons, plus $8.10 for each additional 1,000 gallons (or fraction thereof)
2,560,001 - 3,200,000	$14,184.10 for the first 2,560,000 gallons, plus $8.66 for each additional 1,000 gallons (or fraction thereof)
3,200,001 and over	$19,726.50 for the first 3,200,000 gallons, plus $9.23 for each additional 1,000 gallons (or fraction thereof)

Exhibit A

Table 8: Building Permits, Inspections, and Review Fees

BUILDING PERMIT FEES	
Total Valuation	**Fees**
$0.00 to $500.00	$28.00 except as provided in Sec. 15.04.060.14€LMC for residential permits
$501.00 to $2,000.00	$28.00 for the first $500.00 plus $4.00 for each additional $100.00, or fraction thereof, to and including $2,000.00
$2,001.00 to $25,000.00	$82.00 for the first $2,000.00 plus $16.00 for each additional $1,000.00, or fraction thereof, to and including $25,000.00
$25,001.00 to $50,000.00	$400.00 for the first $25,000.00 plus $12.00 for each additional $1,000.00, or fraction thereof, to and including $50,000.00
$50,001.00 to $100,000.00	$700.00 for the first $50,000.00 plus $8.00 for each additional $1,000.00, or fraction thereof, to and including $100,000.00
$100,001.00 to $500,000.00	$1000.00 for the first $100,000.00 plus $6.00 for each additional $1,000.00, or fraction thereof, to and including $500,000.00
$500,001.00 to $1,000,000.00	$4,000.00 for the first $500,000.00 plus $5.00 for each additional $1,000.00, or fraction thereof, to and including $1,000,000.00
$1,000,001.00 and up	$6,000.00 for the first $1,000,000.00 plus $4.00 for each additional $1,000.00, or fraction thereof

Exhibit A

City of Louisville Valuation* Data Table

	A	B
1	Group (2018 International Building Code Louisville Colorado)	All
2	A-1 Assembly, theaters, with stage	229.26
3	A-1 Assembly, theaters, without stage	210.11
4	A-2 Assembly, nightclubs	179.28
5	A-2 Assembly, restaurants, bars, banquet halls	178.28
6	A-3 Assembly, churches	212.12
7	A-3 Assembly, general, community halls, libraries, museums	176.94
8	A-4 Assembly, arenas	209.11
9	B Business	182.98
10	E Educational	194.27
11	F-1 Factory and industrial, moderate hazard	109.64
12	F-2 Factory and industrial, low hazard	108.64
13	H-1 High Hazard, explosives	102.63
14	H234 High Hazard	102.63
15	H-5 HPM	182.98
16	I-1 Institutional, supervised environment	183.95
17	I-2 Institutional, hospitals	307.93
18	I-2 Institutional, nursing homes	213.36
19	I-3 Institutional, restrained	208.19
20	I-4 Institutional, day care facilities	183.95
21	M Mercantile	133.57
22	R-1 Residential, hotels	185.63
23	R-2 Residential, multiple family	180.00
24	R-3 Residential, one- and two-family	180.00
25	R-4 Residential, care/assisted living facilities	180.00
26	S-1 Storage, moderate hazard	101.63
27	S-2 Storage, low hazard	100.63
28	U Utility, miscellaneous	78.63
29	Basements Unfinished	45.19
30	Basements Finished	95.5
31	Pole Barns, Carports, Decks, Loafing Sheads, Covers	32.34
32	Private Garages	47.33

*Cost per sqft

Note: Minimum valuation shall be determined in accordance with the City of Louisville Building Valuation Data Table per square feet. The valuation is calculated based upon standard building valuation data and where the actual total contract construction cost differs, the higher of the two valuation figures shall be used to determine the building permit fee. The City has the right to audit any project to determine if the proper permit fee was paid.

Exhibit A

Table 8 (Continued): Building Permits, Inspections, and Review Fees

OTHER INSPECTIONS AND FEES			
Item	**Description**	**Cost**	**Note**
1.	Inspection outside of normal business hours	$125.00/ hour	Minimum charge: 2 hours
2.	Re-inspection fees assessed	$100.00/ hour	
3.	Replacement of lost permit/inspection card	$50.00	
4.	Administration fee for permit refund	$50.00	
5.	For use of outside consultants for plan checking and inspections or both	Actual cost[1]	
6.	Temporary Certificate of Occupancy	$175.00	
7.	Work without a permit – 1st Offense	2 x Permit Fee	Minimum $200
8.	Work without a permit – 2nd Offense within 12 months	4 x Permit Fee	Minimum $400

[1] Additional Administrative/Overhead Costs Required as Noted in Plan Review and Administration Fees Table.

PLAN REVIEW AND ADMINISTRATION FEES	
Type of Fees	**Fees**
In-House Plan Review Fee	65 percent of the building permit fee
Administrative/Overhead Costs of Outside Consultant Plan Reviews	20 percent of the building permit fee
Plan Review Fee for Phased Building Permit	100 percent of the building permit fee after issuance
Additional Plan Review Fee After Permit is Issued	$100.00 per hour (minimum one hour)

ELEVATOR INSPECTION FEES	
Annual Certificates of Inspection	
Type of Fees	**Fees**
For each elevator	$260.00
For each escalator or moving walk	$260.00
For each dumbwaiter	$260.00

Exhibit A

Table 9: Residential Refuse and Recycling – (Per Contract with Republic)

SECTION 1. For refuse collection and disposal, the following rates, fees and charges shall apply and be charged effective September 1, 2019:

Container Size	Rate
35 Gallon	$12.75/month
65 Gallon	$25.50/month
95 Gallon	$38.25/month
Extra Refuse Bin per 30 Gallon Increment	$12.75/month
Extra Recycle Bin per 30 Gallon Increment	$2.50/month
Extra Compost Bin per 30 Gallon Increment	$2.50/month

Each account subject to refuse collection and disposal service shall be entitled to recycling service and compost service at no additional charge up to 95 gallon container. Upon having 95-gallon container of refuse, recycle, or compost additional charges based upon 30-gallon increment apply.

SECTION 2. For other services provided by the City, the following rates, fees and charges shall apply and be charged effective September 1, 2019:

Service	Fee
32 Gallon Prepaid Sticker	$3.50/each
End of Month Service Changes	No Charge
Mid Month Service Changes or Prorations	Included
Drive In Service	$10.00/month*
Cart Roll Out Service	$10.00/month*
First Large Item Pickup Per Quarter	No Charge**
Cart Change Fee (Up to 3 Free per year)	$15 each

*Any residents who need this service due to a handicap will receive this service at no charge.
**Excludes Freon-containing appliances and hazardous waste

SECTION 3. A $2.35 per month administrative fee shall be added to each account subject to Ordinance No. 1545.

SECTION 4. Residences that do not use City service and that are not excluded from City service as set forth in Section 8.64.070 of the Louisville Municipal Code shall be charged a minimum monthly charge of $15.65, effective September 1, 2019.

SECTION 5. A $0.70 cent per month hazardous materials management facility fee shall be added to the bill for City water service for each dwelling unit and single family home in accordance with Section 8 of this Resolution for services and expenditures related to the Boulder County Hazardous Materials Management Facility intergovernmental agreement.

SECTION 6. Rates, fees and charges hereunder shall be billed in conjunction with the bill for City water service. For residences that do not have a water billing account, there shall be established an account for billings hereunder.

SECTION 7. Should it be necessary to set fees for special services not covered by the rates and fees established in Sections 1, 2 and 3, the Public Works Director is authorized to set such fees needed to cover the actual cost of providing such services.

Exhibit A

Table 10: Excavation, Right-of-Way, and Easement Work Permit Fees

All Right-of-Way permits shall require a base fee. Additional fees shall be assessed to the permit depending on the services required, the type of work, location of work, and the inspection requirements. Permit fees shall be paid prior to the issuance of the right-of-way permit. Fees shall be doubled if work has begun prior to issuing the permit.

Right-of-Way Base Fees

All Permits Applications	$75.00/each

Right-of-Way Inspection Service Fees

Initial Inspection	Included in permit fees
(A) Re-Inspections (2nd, 3rd, 4th, etc.)	$50.00/hr, 1 hour minimum
(B) Failure to Schedule Inspection	$100.00/one-time fee
(C) Not ready for scheduled inspection	$100.00/hr, 1 hour minimum
(D) After-Hours Inspection	$100.00/ hr, 1 hour minimum

Utility Fees

Underground Dry Utilities (Gas, Communication, Electric)	$0.30/Linear Foot
Underground Wet Utilities (Water, Sanitary, Storm)	$1.00/Linear Foot
Water, Sanitary, Storm Main Connection Fee	$80.00/each
Boring	$0.30/Linear Foot
Dry Utility Appurtenances	$5.50/each
Pothole Fee	$11.00/each

Asphalt & Concrete Fees

Curb & Gutter, Sidewalk, Crosspan/Ramp Drive	$0.30/Linear Foot, $0.30/Square Foot
Asphalt Paving / Patching	$20.00/Square Yard
Asphalt Patching New Asphalt (<5 years old)*	Additional $10.00/Square Yard
Asphalt Patching Recent Surface Treatment (< 2 years old)*	Additional $550.00/each cut

Other Applicable Fees

(E) No Permit for the job	2X permit Base Fee
(F) Emergency/ Expedite *	2X permit Base Fee
(G) Special Use*	$75.00/week

*Refer to General Permit Requirements OR at the discretion of the Engineer

City of Louisville
COLORADO • SINCE 1878

FINANCE COMMITTEE COMMUNICATION

SUBJECT: **FINANCE COMMITTEE 2020 WORK PLAN**

DATE: **APRIL 21, 2020**

PRESENTED BY: **KEVIN WATSON, FINANCE DIRECTOR**

SUMMARY:

Attached is the latest draft of the Finance Committee's 2020 Work Plan. This is presented for Committee information and no specific action is requested.

City of Louisville Colorado Finance Committee 2020 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

Major Initiatives for 2020:

- Biennial Budget Process – Program Budgeting utilizing zero-based concepts and processes
- Capital budgeting processes and delivery efficiencies
- Dashboards to Staff Initiatives
  - Discuss the dashboards results driving staff action
- Renewal & Replacement reserves for the Recreation Center and Golf Course
- KPI Review
  - Consultant recommendations
  - How are they informing departments?
- Fee-for-Service Methodologies
  - Recreation/Senior Center, Golf Course, discounts, rate-setting methods, etc.
- Building/Impact Fees
  - Comprehensive review and comparison with neighboring cities
  - How are fees calculated?
- BAPS, TIFS, and Other Development-Encouraging Tools
  - How are they being used?
  - Possible changes to Financial Policies

First Quarter

- ✓ Biennial Budget Process (Jan)
- ✓ Quarterly Reports that are available (Jan)
- ✓ Example of Budget Request Analysis Using KPI's and Program Budget (Jan)
- ✓ Biennial Budget Process (Feb)
- ✓ Write-offs of Accounts Receivable (Feb)
- ✓ Remaining Quarterly Reports (Feb)

Second Quarter

- Biennial Budget Process (Apr)
- ~~Capital Budgeting Processes and Delivery Efficiencies (Apr)~~
- ~~Recreation Center Upgrade Project – Final Cost Projections (Apr)~~
- ~~Quarterly Reports that are available (Apr)~~
- ~~Final Dashboards & Financial Statements for 2019 (Apr)~~
- Budget Amendment (Apr)
  - 2018 carryover
  - 2019 changes
- "Turnback" Discussion (May)
- Recreation Center Fees (May)
- Review Renewal and Replacement schedules for Recreation Center and Golf Course (May)
- Remaining Quarterly Reports (May)
- Biennial Budget Process (Jun)
- Presentation from Chandler on Economy and Investments (Jun)
- I.T. Update (Jun)

Third Quarter

- Biennial Budget Process (Jul)
- Previous Year KPI Review (Jul)
- Tap fee review (Jul)
- Quarterly Reports that are available (Jul)
- Revenue Projection Dashboards (Jul)
- Presentation from Eide Bailly on Audit of 2019 CAFR (Jul)
- Biennial Budget Process (Aug)
- Remaining Quarterly Reports (Aug)
- Revenue Projection Dashboards (Aug)
- Financial Policies – possible amendments (Aug)
- Preliminary Assessed Valuation (Sept)

Fourth Quarter

- Quarterly Reports that are Available (Oct)
- Charges for Services & Fees for 2021 (Oct)
- Revenue Projection Dashboards (Oct)
- Review 2021-2022 Biennial Budget (Oct)
- Review Non-Profit Grant Applications (Nov)