

Recreation Advisory Board

Agenda

Monday, July 27, 2020

Electronic Meeting

2 pm Regular Meeting

This meeting will be held electronically. Residents interested in listening to the meeting or making public comments may join in one of two ways:

- 1) Call in to +1 646 876 9923 or 833 548 0276 (Toll Free) Webinar ID # 818 9439 6914.***
- 2) Log in via your computer. Please visit the City's website here to link to the meeting: <https://www.louisvilleco.gov/government/boards-commissions/recreation-advisory-board>***

The Board will accommodate public comments during the meeting. Anyone may also email comments to the board prior to the meeting at KathyM@LouisvilleCO.gov.

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda
- IV. Approval of Minutes
- V. Staff Updates
 - Recreation and Senior Center Update
 - Golf Course Update
 - i. Golf Dashboard
 - Department Updates
 - i. Redtail Ridge Update
- VI. Financial Update
 - Recreation and Golf Revenue and Expenditure Update
 - Recreation and Golf Budget Update
- VII. Board Updates

Citizen Information

Persons with disabilities planning to attend the meeting who need sign language interpretation, translation services, assisted listening systems, Braille, taped material, or special transportation, should contact Kathy Martin at 303-335-4903. A forty-eight-hour notice is requested.

VIII. Discuss items for next meeting on Monday, August 24

IX. Adjourn

Recreation Advisory Board

Meeting Minutes

**February 24, 2020
Recreation Center
900 West Via Appia
6:30 PM**

Call to Order – Chairperson Norgard called the meeting to order at 6:32.

Roll Call was taken. The following members were present:

Board Members Present: Rich Bradfield, Audrey DeBarros, Parick Haines, Christin Heuston, Gene Kutscher, Angie Layton, Lisa Norgard, Michele Van Pelt

Board Members Absent: Brett Nickerson

Staff Members Present: David Baril, David Dean, Kathy Martin, Nathan Mosley.

Guests Present: None

Public Members Present: None

Approval of Agenda – The agenda was modified to allow “Golf CIP and Operational” to be discussed ahead of “Recreation CIP and Operational”. The modified agenda was approved unanimously.

Motion: DeBarros

Second: Kutscher

Approval of Meeting Minutes – The minutes from the January 27, 2020 meeting were approved as written.

Motion: Debarros

Second: Norgard

Public Comments – None

Staff Updates

Recreational Facility Use Policy

Kathy Martin and Nathan Mosely presented a draft of a policy, asked for by the Board, that prioritizes use of all indoor and outdoor recreation facilities. This led to a discussion of where drop-ins fit vis-à-vis non-profits, for-profits, BVSD, residents, non-residents, etc. Christin Heuston felt there was a need for a statement of an overall guiding principle. Specific discussions of pool and tennis court use, among others, led to the conclusion that the draft would be re-worked with an eye to having differing priorities for different activities within an overarching theme of inclusion.

Outdoor Recreation Amenities Update

Nathan Mosely asked for any input to the draft report. He noted that the report would be used by contractors as a basis of discussion. It was suggested that input be obtained, regarding the Cottonwood Park project, from residents of nearby apartments and the trailer park, among others.

Golf Course CIP and Operational Budgets

David Baril and David Dean reviewed the CIP proposals in detail, by year. A highlight was a comparative drawn between the (very small) size of the clubhouse and storage facilities when compared with competitors.

It was noted that bids for the golf carts are in, and that outside funding was being sought to offset the cost of relining the pond at hole 11. Rich Bradfield asked whether or not all Golf Course CIP's are annually funded. The response was that a reserve fund was supposed to be established, but was not, so annual transfers are needed. It is clear to everyone on the Board and Staff that this is not the best method for assuring that the needs of the golf course are met.

Recreational Facility CIP and Operational Budgets

Kathy Martin noted that while depreciation provides a reserve fund for the Recreation and Senior Center, it does not cover all costs. She cited the hundred thousand dollars needed for athletic field maintenance as an example. Rich Bradfield asked about progress regarding the front doors. Kathy Martin noted that meetings are occurring to discuss their improvement. Audrey DeBarros asked if access to a mechanical valve in the regular gym storage area could be looked into from a safety perspective. Kathy Martin will look into it.

Board Update

The Board was reminded of the scheduled February 27th meeting to discuss quasi-judicial aspects of the Open Space, Parks and Recreation Advisory Boards. Questions for discussion should be forwarded to Nathan Mosely.

Discussion Items for Next Meeting

- Golf Course Strategic Plan
- Golf Course Marketing Update
- Recreational Facility Use Policy--revisit
- Updated Draft Report of the Outdoor Recreation Amenities Subcommittee
- Recreation Center Philosophy of Scheduling for Fit Zone Programs

Adjourn – The meeting was adjourned at 8:28

Motion: Norgard

Second: Bradfield



PARKS, RECREATION & OPEN SPACE DEPARTMENT

Memorandum

To: Recreation Advisory Board (RAB)
From: Nathan Mosley, Director of Parks, Recreation and Open Space
Date: July 27, 2020
Re: Redtail Ridge Development Application Update

Purpose

The purpose of this memo is to provide an update to RAB on the current status of the Redtail Ridge Development and any relevant information related to the boards role in the development process.

Update

The application for the Redtail Ridge Development (formally Phillips 66) general development plan (GDP) and Comprehensive Plan Amendment was recently heard by the Planning Commission. That application included land dedications in line with what RAB as well as the Open Space Advisory Board (OSAB) and the Parks and Public Landscaping Advisory Board (PPLAB) provided feedback and direction to the applicant at previous board meetings. The application included roughly 17 acres of park land and 40 acres of open space land as well as several acres for various trails throughout the development and connecting into the regional trail network.

At their meeting the Planning Commission voted 6-0 to deny the GDP and Comprehensive Plan Amendments proposed by Brue Baukol Capital Partners. This denial resulted in the applicant and the planning department pausing the Plat phase of the development approval. The Plat process would have been the next step in formalizing the land dedications for parks, open spaces and trails and other public lands within the development.

On July 14th, City Council voted to approve resolution no. 53 that amended and restates the procedures to be utilized for quasi-judicial hearings at meetings conducted by electronic participation. So this vote will allow development applications like Redtail Ridge to continue on through the process and be conducted electronically.

With this decision, the applicant, has decided to take their GDP and Comprehensive Plan application to City Council for consideration. City Council could chose to approve, approve with conditions, remand the application back to Planning Commission and/or other referral boards (not sure if this is true) or deny the application. Their application will be considered at the August 4th City Council meeting.

Depending on the outcome of the meeting there could be additional reviews of the development by OSAB, PPLAB and/or RAB.

Please remember you are not permitted to participate in the general development process outside your role as board members.

Next Steps

Staff will provide ongoing updates to the board as new information becomes available.



PARKS, RECREATION & OPEN SPACE DEPARTMENT

Memorandum

To: Recreation Advisory Board (RAB)
From: Nathan Mosley, Director of Parks, Recreation and Open Space
Date: July 27, 2020
Re: Financial Update

Purpose

The purpose of this memo is to provide an update to RAB on the potential financial impacts of the Covid 19 outbreak at the Louisville Recreation and Senior Center (LRC) and Coal Creek Golf Course (CCGC) due to the required closures and ongoing restrictions on operations. The memo also provides an update on the 2021-22 budget process.

Background

On March 14, 2020, the City closed the Recreation & Senior Center (RSC), the Library, the Museum and Arts Center until Further notice. Two days later, on March 16, the Coal Creek Golf Course (CCGC) was closed as well. These closures were made in an effort to reduce community transmission of the virus consistent with State and local requirements and public health guidance.

While the Coal Creek Golf Course was able to reopen on April 25, the Louisville Recreation and Senior Center remained closed through June 30, reopening on Wednesday July, 1. Currently CCGC and the LRC are operating under local, state and federal health guidance. This currently includes requiring facial coverings, capacity restrictions and other social distancing measures. The Senior Center remains closed based on guidance from the state regarding vulnerable populations.

These closures and the impacts of Covid 19 have had significant impacts on revenue at both locations and to the city as a whole. In the recent budget amendment that was approved on July 14th by City Council, citywide revenues were decreased by \$5,063,080. To help offset these decreases staff worked with the City Manager's Office and identified \$2,461,540 in cost savings. The remainder of the revenue decrease will be covered with reserve funds at the direction of City Council.

Staff expects Covid 19 will continue to impact the financials at CCGC and LRC due to ongoing operational restrictions and decreases in the amount of guests using the facility. Below are some highlights from the 2020 Amended Budget Document that is attached for your reference.

Coal Creek Golf Course (CCGC)

The Golf Fund saw increases to both revenues and expenditures as part of the budget amendment. This was primarily due to a \$300,000 general fund transfer to cover the cost of the new golf carts that arrived earlier this summer. Expenditure changes to the fund are detailed on page 32 of the attachment. Highlights include:

- \$50,000 reduction in professional services
- \$9,170 reduction in rentals-equipment
- \$20,650 reduction in regular salaries
- \$170,350 INCREASE for golf carts

These changes decreased budgeted expenditures by \$89,840 (excluding the increase for golf carts). These cuts were meant to offset the decrease in revenue highlighted below.

Revenue changes to the Golf Fund are details on page 35 of the attachment. Highlights include:

- \$62,320 INCREASE in green fee revenue
- Decreases in most other revenue accounts

These changes decrease the budgeted revenues by \$81,430 and are attributable to the impacts of Covid 19 on golf operations. While we have seen substantial increases to green fees, operational restrictions have had negative impacts on most other revenue streams.

Louisville Recreation & Senior Center (LRC)

The LRC saw decreases to both revenues and expenditures as part of the budget amendment. Expenditure were decreased by \$956,460 and are detailed on pages 26-29 of the attachment. Highlights include:

- Elimination of 4 FTE positions
 - 2 lead lifeguard positions, 2 recreation supervisor I positions
- Substantial decreases to variable salaries
- Closure of Memory Square Pool
- Elimination of *Nite at the Rec* Programming
- Reduction and Elimination of capital expenditures

Revenue decreases to the Recreation Fund totaled \$1,067,310 and are detailed on pages 34-35 of the attachment. These revenue projections were created using some assumptions and making adjustments to specific areas (i.e. full memory square closure, elimination of night at the recreation). The assumptions used included a 50% reduction in membership revenue for the remainder of the year and a 75% reduction in programming revenue. As we continue forward staff will use actual revenue data and update projections as needed.

As part of the 2021-22 budget process staff provided initial revenue projections for 2020-2026. Staff has used our 2020 projections as our base and applied a square root model in which we expect revenues to rebound at a larger percentage in 2021 and then slowly return to pre-covid revenue levels between 2022 and 2026.

2021 -22 Budget Process Update

Staff recently provided updated operational budget requests as well as staffing requests to the Finance Department for the 2021-22 budget process. Departments were directed by the City Manager's Office to use the amended 2020 budget as their base and justify any requests above the base as part of the process.

The City Manager's Office is hosting a budget retreat with City Council on Thursday, July 23rd. This retreat will focus on Capital Improvement Projects (CIP). Staff will provide a verbal update to RAB at the July, 27th meeting with next steps from the budget retreat and the overall budget process for the remainder of 2020.

Next Steps

Staff will continue to evaluate operations at CCGC and LRC, monitor revenue and expenditures and propose ongoing updates to revenue projections as needed.

Attachment:

- 1. 2020 Amended Budget Packet Material**

2020

Vistor Type (groups)	NON-RESIDENT	RESIDENT	Total
Annual	10,531	38,018	48,549
Daily Pass	1	5,377	5,378
Monthly	7,526	22,115	29,641
Punch Pass	2,471	11,162	13,633
Total	20,529	76,672	97,201

2019

Vistor Type (groups)	NON-RESIDENT	RESIDENT	Total
Annual	32,783	112,725	145,508
Daily Pass	13	23,962	23,975
Monthly	29,712	99,739	129,451
Punch Pass	9,892	45,118	55,010
Total	72,400	281,544	353,944

RESIDENT **76,672**

NON-RESID... **20,529**

Top 2 Pass Types:

Silver Sneakers **17,080**

Monthly Adult **10,295**

Sub Program Revenue

Sub Program	2020 YTD	2019 YTD	19/20 Variance	2020 Projection	2020 Covid Adj. Budget	2020 YTD	2019 YTD	19/20 Variance	2020 Projection	2020 Covid Adj. Budget
Adult Activities	\$31,088	\$119,588	-74%	\$82,050	\$82,050	\$181,278	\$180,425	0%	\$326,780	\$326,780
Aquatics	\$13,228	\$58,509	-77%	\$38,430	\$38,430	\$325,508	\$392,985	-17%	\$583,870	\$583,700
Senior Activites & Services	\$54,000	\$44,169	22%	\$188,770	\$188,770	\$315,726	\$280,674	12%	\$542,010	\$542,220
Youth Activities	\$77,016	\$297,501	-74%	\$163,090	\$163,090	\$258,975	\$319,728	-19%	\$471,390	\$469,730
Memory Square Pool		\$7,050		\$0	\$0	\$68,741	\$95,579	-28%	\$141,220	\$141,230
Athletic Field Maint						\$57,265	\$79,696	-28%	\$142,680	\$142,760
Memory Square Pool Maint						\$10,406	\$12,614	-18%	\$17,690	\$17,710
RecCenter Bldg Maint						\$296,661	\$356,853	-17%	\$884,610	\$884,280
Recreation Center Mgmt						\$281,341	\$324,360	-13%	\$574,360	\$559,790
Total	\$175,332	\$526,817	-67%	\$472,340	\$472,340	\$1,795,901	\$2,042,913	-12%	\$3,684,610	\$3,668,200

Cash Over/Short \$6

Membership Revenue

Sub Program	2020 YTD	2019 YTD	19/20 Variance	2020 Projection	2020 Covid Adj. Budget
Rec Memberships	\$463,633	\$880,026	-47%	\$1,145,000	\$1,145,000
Rec Other Revenue	\$15,631	\$57,237	-73%	\$36,490	\$36,490
Total	\$479,264	\$937,263	-49%	\$1,181,490	\$1,181,490

2 Mac Gym is grouped in Youth Activities

3 Senior Activity Variance decreased due to Silver Sneaker move to Membership for 2019.

4 Central Wide Charges - Insurance included with Recreation Center Mgmt.

5 Aquatics down because revenue prepaid Dec '18 for '19. Revenue for '20 will be prepaid Dec '19.

6 Memory Square Pool separated from Aquatics for reporting and includes Admissions/Lessons

7 'Rec Other Revenue' includes Rentals, Child Care Fees, Concession Fees, In & Out, Merchandizing, and Unclassified Revenue

Other Operating Revenue

Source	2020 YTD	2020 Projection	2020 Covid Adj. Budget
Energy Credit (Solar Power Renew)	\$14,232		
Insurance Recovery	\$96,577		
Interest Earnings	\$10,257		
Sales Tax	\$240,202	\$598,090	\$598,090
Use Tax	\$91,738	\$166,840	\$166,820
Total	\$453,006	\$764,930	\$764,910

Sub Program Expenditures

SUBTOTALS

\$175,338

Sub Program Revenue

\$479,264

Membership Revenue

\$654,602

Sub Program + Membership Subtotal

(\$1,795,901)

Sub Program Expense

(\$1,141,298)

Program Surplus/Deficit

\$453,006

Other Operating Revenue

(\$688,293)

Net Operating Surplus/Deficit

Other Operating Expenditures

Source	2020 YTD	2020 Projection	2020 Covid Adj. Budget
Capital Outlay	\$36,644	\$209,200	\$208,530

SUBTOTALS (NET OPERATIONS)

(\$688,293)
Net Operating Surplus/Deficit

(\$36,644)
Other Operating Expenditures

(\$724,937)
Net Operating Surplus/Deficit + Other Exp.

Transfers In

Source	2020 YTD	2020 Projection	2020 Covid Adj. Budget
Tfer from Capital Projs Fund	\$53,125	\$126,500	\$127,500
Xfer from General Fund	\$455,638	\$1,525,120	\$1,525,120
Total	\$508,763	\$1,651,620	\$1,652,620

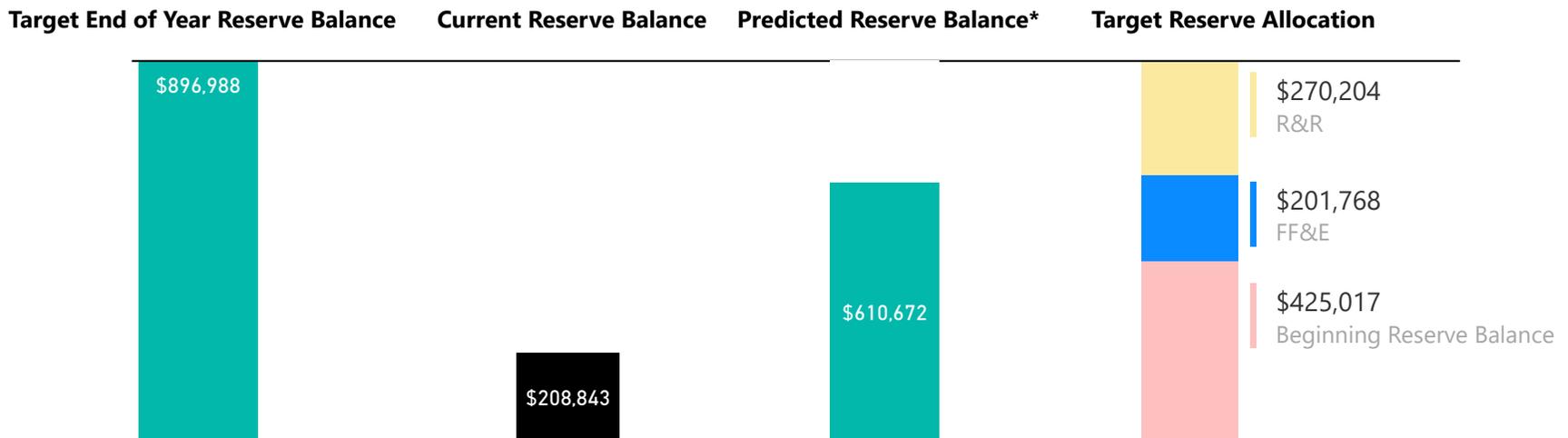
\$53,125
CIF Transfer***

\$455,638
GF Transfer***

(\$216,174)
Net Change to Fund Balance

** Transfer subtotals reflect actual transfer amount as of the date this report was generated (See bottom of page for specific date).

Fund Reserve Status



* Predicted Reserve Balance is where the reserve balance was projected to be near for this time frame based on original R&R Schedule.

FOR INTERNAL AUDITING PURPOSES:

Expenditures - Adult Activities: 208723,208727;
 Aquatics: 208722; Memory Square Pool:
 208725; Athletic Field Maint: 208754; Memory
 Square Pool Maint: 208754; RecCenter Bldg
 Maint: 208721; Senior Activities & Services:
 208728,208731; Youth Activities:
 208724,208726,208732

Calculations - SEE MONTH SELECTION

Month Selection		
January	<input checked="" type="checkbox"/>	TRUE
February	<input checked="" type="checkbox"/>	TRUE
March	<input checked="" type="checkbox"/>	TRUE
April	<input checked="" type="checkbox"/>	TRUE
May	<input checked="" type="checkbox"/>	TRUE
June	<input checked="" type="checkbox"/>	TRUE
July	<input type="checkbox"/>	FALSE
August	<input type="checkbox"/>	FALSE
September	<input type="checkbox"/>	FALSE
October	<input type="checkbox"/>	FALSE
November	<input type="checkbox"/>	FALSE
December	<input type="checkbox"/>	FALSE
ALL	N/A	N/A

*Annual pass revenue is copied directly from monthly municipal reports

Cost to produce a round?	\$ 43.38
Course Maintenance YTD	\$ 259,632
Golf Ops Salaries Sum YTD	\$ 300,612
18 Hole Rds Played YTD	12915

2020 MASTER DASHBOARD	Monthly SUM	
	Actual	Budget
Playable Days	109	127
Total Rounds	12915	12179
Revenue		
Daily Rental	\$ 3,071	\$ 4,044
Green Fees	\$ 452,722	\$ 390,648
Golf Cart Fees	\$ 69,659	\$ 93,381
Golf Club Repair	\$ 2,787	\$ 6,681
Golf Lessons	\$ 35,725	\$ 41,501
Handicap fees	\$ 5,045	\$ 7,914
Pro Shop retail sales	\$ 33,774	\$ 52,679
Range Fees	\$ 34,254	\$ 60,468
*Annual pass revenue	\$ 93,510	\$ 99,421
Sweet Spot lease F&B sales	\$ 5,000	\$ 2,916
Sweet Spot utilities	\$ -	\$ -
Insurance Recovery	\$ -	\$ -
4th of July Reimbursement	\$ -	\$ -
Interest earnings	\$ 616	\$ 1,395
Miscellaneous	\$ -	\$ 44
Total revenue	\$ 736,163	\$ 761,093
Total revenue per round	\$ 57.00	\$ 62.49
Revenue per playable day	\$ 6,753.79	\$ 5,992.86
Expenditures	YTD Actual	YTD Budget
Course maintenance	\$ 259,632	\$ 299,941
Golf Operations	\$ 300,612	\$ 317,448
Clubhouse	\$ 42,370	\$ 37,424
Marketing/General	\$ 61,891	\$ 92,367
Total expenditures	\$ 664,506	\$ 747,180
Expense per round	\$ 51.45	\$ 61.35
NET INCOME (Rev - Exp)	\$ 71,657	\$ 13,913
	\$ 5.55	\$ 1.14

golf course maintenance + golf ops labor/18 hole equivalent

Q1		Q2		Q3		Q4		Annual	
Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
42	48	67	79	0	89	0	59	109	275
1896	2371	11019	9808	0	12311	0	3571	12915	28061
\$ 481	\$ 541	\$ 2,590	\$ 3,504	\$ -	\$ 6,340	\$ -	\$ 1,466	\$ 3,071	\$ 11,850
\$ 48,953	\$ 52,350	\$ 403,769	\$ 338,297	\$ -	\$ 413,284	\$ -	\$ 112,768	\$ 452,722	\$ 916,700
\$ 8,784	\$ 9,848	\$ 60,875	\$ 83,533	\$ -	\$ 111,573	\$ -	\$ 26,796	\$ 69,659	\$ 231,750
\$ 829	\$ 2,654	\$ 1,959	\$ 4,027	\$ -	\$ 2,434	\$ -	\$ 1,445	\$ 2,787	\$ 10,560
\$ 3,740	\$ 4,192	\$ 31,985	\$ 37,309	\$ -	\$ 21,967	\$ -	\$ 6,712	\$ 35,725	\$ 70,180
\$ 2,885	\$ 1,847	\$ 2,160	\$ 6,067	\$ -	\$ 776	\$ -	\$ -	\$ 5,045	\$ 8,690
\$ 10,133	\$ 10,188	\$ 23,641	\$ 42,491	\$ -	\$ 40,257	\$ -	\$ 16,245	\$ 33,774	\$ 109,180
\$ 9,547	\$ 11,620	\$ 24,707	\$ 48,848	\$ -	\$ 45,601	\$ -	\$ 12,380	\$ 34,254	\$ 118,450
\$ 20,602	\$ 49,873	\$ 72,908	\$ 49,548	\$ -	\$ 7,585	\$ -	\$ 76,333	\$ 93,510	\$ 183,340
\$ -	\$ 107	\$ 5,000	\$ 2,809	\$ -	\$ 20,361	\$ -	\$ 6,723	\$ 5,000	\$ 30,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ 8,000
\$ 616	\$ 902	\$ -	\$ 493	\$ -	\$ 647	\$ -	\$ 1,435	\$ 616	\$ 3,477
\$ -	\$ 35	\$ -	\$ 10	\$ -	\$ 95	\$ -	\$ 171	\$ -	\$ 310
\$ 106,570	\$ 144,158	\$ 629,592	\$ 616,936	\$ -	\$ 678,920	\$ -	\$ 262,474	\$ 736,163	\$ 1,702,487
\$ 56.21	\$ 60.80	\$ 57.14	\$ 62.90	#DIV/0!	\$ 55.15	#DIV/0!	\$ 73.50	#DIV/0!	\$ 252.35
\$ 2,537.39	\$ 3,003.28	\$ 9,396.90	\$ 7,809.31	#DIV/0!	\$ 7,628.31	#DIV/0!	\$ 73.50	#DIV/0!	\$ 18,514.41
Quarter Actual	Quarter Budget	Annual Actual	Annual Budget						
\$ 102,475	\$ 100,822	\$ 157,157	\$ 199,119	\$ -	\$ 241,074	\$ -	\$ 234,336	\$ 259,632	\$ 775,350
\$ 106,785	\$ 76,755	\$ 193,827	\$ 240,693	\$ -	\$ 236,256	\$ -	\$ 121,086	\$ 300,612	\$ 674,789
\$ 17,479	\$ 16,196	\$ 24,892	\$ 21,228	\$ -	\$ 28,579	\$ -	\$ 27,537	\$ 42,370	\$ 93,540
\$ 27,353	\$ 44,411	\$ 34,538	\$ 47,957	\$ -	\$ 43,815	\$ -	\$ 41,286	\$ 61,891	\$ 177,469
\$ 254,092	\$ 238,184	\$ 410,414	\$ 508,996	\$ -	\$ 549,724	\$ -	\$ 424,245	\$ 664,506	\$ 1,721,149
\$ 134.01	\$ 100.46	\$ 37.25	\$ 51.90	#DIV/0!	\$ 44.65	#DIV/0!	\$ 118.80	#DIV/0!	\$ 315.81
\$ (147,521)	\$ (94,026)	\$ 219,178	\$ 107,939	\$ -	\$ 129,196	\$ -	\$ (161,771)	\$ 71,657	\$ (18,662)
\$ (77.81)	\$ (39.66)	\$ 19.89	\$ 11.01	#DIV/0!	\$ 10.49	#DIV/0!	\$ (45.30)	#DIV/0!	\$ (63.46)

2020 Dashboard

	YTD - Q2	YTD - Q2
Background information	Actual	Budget
Playable Days	67	79
Total Rounds	11019	9808
Revenue		
Daily Rentals	\$ 2,590	\$ 3,504
Green Fees	\$ 403,769	\$ 338,297
Golf Cart Fees	\$ 60,875	\$ 83,533
Golf Club Repair	\$ 1,959	\$ 4,027
Golf Lessons	\$ 31,985	\$ 37,309
handicap fees	\$ 2,160	\$ 6,067
Pro Shop retail sales	\$ 23,641	\$ 42,491
Range Fees	\$ 24,707	\$ 48,848
Annual pass revenue	\$ 72,908	\$ 49,548
Sweet Spot lease F&B sales	\$ 5,000	\$ 2,809
Sweet Spot utilities	\$ -	\$ -
insurance recovery	\$ -	\$ -
fourth of july reimbursement	\$ -	\$ -
Interest earnings	\$ -	\$ 493
miscellaneous	\$ -	\$ 10
total revenue	\$ 629,592	\$ 616,936
total revenue per round	\$ 57.14	\$ 62.90
revenue per playable day	\$ 9,396.90	\$ 7,809.31
Expenditures		
	Quarter Actual	Quarter Budget
Course maintenance	\$ 157,157	\$ 199,119
Golf Operations	\$ 193,827	\$ 240,693
clubhouse	\$ 24,892	\$ 21,228
Marketing	\$ 34,538	\$ 47,957
Total expenditures	\$ 410,414	\$ 508,996
Expense per round	\$ 37.25	\$ 51.90
Total revenue - total expendit	\$ 219,178	\$ 107,939
gross profit (loss) per round	\$ 19.89	\$ 11.01

What does it cost to produce a round?

golf course maintenance + golf ops labor/18 hole equivalent



PARKS, RECREATION & OPEN SPACE DEPARTMENT

Memorandum

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From: Nathan Mosley, Director of Parks, Recreation and Open Space
Date: July 27, 2020
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Depending on the outcome of the meeting there could be additional reviews of the development by OSAB, PPLAB and/or RAB.

Please remember you are not permitted to participate in the general development process outside your role as board members.

Next Steps

Staff will provide ongoing updates to the board as new information becomes available.

SUBJECT: RESOLUTION NO. 51, SERIES 2020 – A RESOLUTION AMENDING THE 2020 BUDGET BY AMENDING APPROPRIATIONS IN THE GENERAL FUND, OPEN SPACE & PARKS FUND, HISTORIC PRESERVATION FUND, RECREATION FUND, CAPITAL PROJECTS FUND, RECREATION CENTER CONSTRUCTION FUND, WATER UTILITY FUND, WASTEWATER UTILITY FUND, STORM WATER UTILITY FUND, SOLID WASTE & RECYCLING FUND, AND GOLF COURSE FUND FOR VARIOUS ADJUSTMENTS TO APPROPRIATIONS AND ADJUSTING BUDGETED REVENUE IN THE GENERAL FUND, OPEN SPACE & PARKS FUND, CONSERVATION TRUST – LOTTERY FUND, HISTORIC PRESERVATION FUND, RECREATION FUND, CAPITAL PROJECTS FUND, WATER UTILITY FUND, WASTEWATER UTILITY FUND, STORM WATER UTILITY FUND, SOLID WASTE & RECYCLING FUND, GOLF COURSE FUND, TECHNOLOGY MANAGEMENT FUND, AND FLEET MANAGEMENT FUND – PUBLIC HEARING (advertised *Daily Camera* 7/10/2020)

DATE: JULY 14, 2020

PRESENTED BY: KEVIN WATSON, FINANCE

SUMMARY:

The attached resolution proposes amendments to the City's 2020 Operating & Capital Budget. Staff requests amendments to:

1. Reduce certain operating and capital expenditure budgets in response to revenue reductions due to the COVID-19 pandemic.

To address the revenue reductions related to the COVID-19 pandemic, staff discussed with City Council the combined use of expenditure reductions and use of fund reserves. To implement expenditure reductions, staff, with Finance Committee input, developed the following guiding principles:

- Maintain adequate funding to manage and maintain City assets, including preventative maintenance.
- Prioritize core programs/services and allocate funding for these areas.
- Budget for strategic investments and expenses related to the health, safety and wellness of the public and City employees.
- Plan and budget for technology that supports remote work, which is our new reality.
- Pursue process improvements and efficiencies as well as service consolidation or reductions to address budget impacts.

- Maximize partnerships and leverage resources to continue to provide core services while realizing cost savings.
- Seek to regenerate and stabilize lost tax revenues through business support to re-open and recover.
- Reset expectations for level of service and communicate these to the public and City staff.

Reducing expenditure budgets result in a reduction to current service levels. Attached to this communication is narrative of service level impacts anticipated due to the expenditure reductions.

2. Increase certain operating and capital expenditure budgets for items that staff did not anticipate, or were not measureable, at the time the original 2020 budget was adopted.

Staff is also proposing some increases to various expenditure budgets. Some of the most notable include:

- Insurance premiums.
- General fund transfers.
- Utilities in the Recreation Center.
- Police Department Basement Project.
- Recreation Center Construction Project.
- Water Plant Disinfection Evaluation Project.
- Purchase of Golf Carts

3. Adjust the revenue budgets to align with the latest annual revenue estimates for 2020.

Not only is staff proposing reductions to revenue categories due to the COVID-19 pandemic, but also increases and decreases to other revenue items that have been identified during department reviews. Including all the revenue adjustments give a better picture of the City's overall financial position.

State law requires a public hearing to amend the budget. Staff published a notice of the public hearing as required by law.

The expenditure budget amendment is shown by account detail and subtotaled by division and fund in **Appendix A** to the Resolution.

The revenue budget amendment is shown by account detail and subtotaled by program and fund in **Appendix B** to the Resolution.

FISCAL IMPACT:

The proposed amendment reduces the City's total expenditure budget by a net of \$2,461,540. The proposed amendment reduces the City's total revenue budget by a net of \$5,063,080.

The following table presents a summary of the budget amendment by fund along with the projected ending fund balances and targeted ending fund balances, where appropriate. Ending fund balance amounts for proprietary and internal service funds are represented by a working capital calculation.

Fund Description	Net Adjustment To Revenue Budget	Net Adjustment To Expenditure Budget	Projected Ending Fund Balance	Targeted Ending Fund Balance
General Fund	(2,506,360)	(708,620)	8,374,745	3,495,260
Open Space & Parks Fund	(173,400)	(230,230)	2,998,619	422,763
Conservation Trust - Lottery Fund	(116,310)	-	2,320	N/A
Historic Preservation Fund	(57,850)	(2,720)	2,626,197	N/A
Recreation Fund	(1,067,310)	(956,460)	1,452,940	1,449,881
Capital Projects Fund	(630,090)	(773,360)	1,993,936	N/A
Recreation Center Construction Fund	-	270,000	0	N/A
Water Utility Fund	(387,920)	2,460	11,761,365	1,196,565
Wastewater Utility Fund	(18,660)	(133,230)	5,188,567	895,995
Storm Water Utility Fund	(109,970)	(2,770)	467,880	157,615
Solid Waste & Recycling Fund	96,120	(7,120)	205,073	N/A
Golf Course Fund	218,570	80,510	251,002	249,048
Technology Management Fund	(55,050)	-	167,312	N/A
Fleet Management Fund	(254,850)	-	576,714	N/A
Totals	(5,063,080)	(2,461,540)		

The next table summarizes the projections of revenue, expenditures, and fund balances/working capital for all funds for 2020. These projections are based on the current budgets as *adjusted for the proposed amendments*.

City of Louisville, Colorado Summary of Revenue, Expenditures, and Changes to Fund Balances All Funds 2020 Estimate							
Fund Description	Beginning Fund Balance	Revenue & Other Sources	Expenditures & Other Uses		Ending Fund Balance	Amount of Change	Percent of Change
General	\$ 10,808,964	\$ 17,865,110	\$ 20,299,330	[1]	\$ 8,374,744	\$ (2,434,220)	-23%
Special Revenue Funds:							
Open Space & Parks	2,862,739	4,505,250	4,369,370	[2]	2,998,619	135,880	5%
Conservation Trust - Lottery	171,460	194,940	364,080		2,320	(169,140)	-99%
Cemetery Perpetual Care	605,776	39,990	6,530		639,236	33,460	6%
Cemetery	27,587	211,390	211,390		27,587	-	0%
PEG Fees	11,231	27,120	25,050		13,301	2,070	18%
Parking Improvement	92,466	1,200	50		93,616	1,150	
Historic Preservation	2,643,377	737,340	754,520		2,626,197	(17,180)	-1%
Recreation	1,081,630	4,111,880	3,740,570	[3]	1,452,940	371,310	34%
Total Special Revenue Funds	7,496,265	9,829,110	9,471,560		7,853,815	357,550	5%
Capital Project Funds:							
Capital Projects	9,707,496	10,751,340	18,464,900		1,993,936	(7,713,560)	-79%
Impact Fee	182,706	669,240	778,430		73,516	(109,190)	-60%
Recreation Center Construction	264,720	5,000	269,720		0	(264,720)	-100%
Total Capital Project Funds	10,154,922	11,425,580	19,513,050		2,067,452	(8,087,470)	-80%
Debt Service Funds:							
Recreation Center Debt Service	46,213	1,846,690	1,740,400		152,503	106,290	230%
Total Debt Service Funds	46,213	1,846,690	1,740,400		152,503	106,290	230%
Enterprise Funds (WC Basis):							
Water Utility	16,287,695	8,331,140	12,857,470	[4]	11,761,365	(4,526,330)	-28%
Wastewater Utility	5,980,547	4,297,850	5,089,830	[5]	5,188,567	(791,980)	-13%
Stormwater Utility	1,690,830	1,163,460	2,386,410	[6]	467,880	(1,222,950)	-72%
Solid Waste & Recycling Utility	144,833	1,628,460	1,568,220		205,073	60,240	42%
Golf Course	262,182	1,920,380	1,931,560	[7]	251,002	(11,180)	-4%
Total Enterprise Funds	24,366,086	17,341,290	23,833,490		17,873,886	(6,492,200)	-27%
Internal Service Funds (WC Basis):							
Technology Management	226,102	1,960	60,750		167,312	(58,790)	-26%
Fleet Management	660,564	93,890	177,740		576,714	(83,850)	-13%
Total Internal Service Funds	886,666	95,850	238,490		744,026	(142,640)	-16%
Total All Funds	\$ 53,759,116	\$ 58,403,630	\$ 75,096,320		\$ 37,066,426	\$ (16,692,690)	-31%
<i>Budgeted Expenditures Include a Projected Operational "Turnback" of</i>							
<i>Budgeted Expenditures Include a Projected Operational "Turnback" of</i>							3.0% , which = 540,500
<i>Budgeted Expenditures Include a Projected Operational "Turnback" of</i>							5.0% , which = 140,920
<i>Budgeted Expenditures Include a Projected Operational "Turnback" of</i>							3.0% , which = 110,580
<i>Budgeted Expenditures Include a Projected Operational "Turnback" of</i>							10.0% , which = 379,820
<i>Budgeted Expenditures Include a Projected Operational "Turnback" of</i>							5.0% , which = 114,940
<i>Budgeted Expenditures Include a Projected Operational "Turnback" of</i>							10.0% , which = 36,720
<i>Budgeted Expenditures Include a Projected Operational "Turnback" of</i>							4.0% , which = 66,410

PROGRAM/SUB-PROGRAM IMPACT:

The proposed budget amendment impacts many of the City's Programs and Sub-Programs. The presentation of the budget amendment is designed to meet the Administration & Support Services goals by presenting a transparent document and making fiscally responsible recommendations.

RECOMMENDATION:

Hold a public hearing and approve Resolution No. 51, Series 2020, amending the 2020 budget.

ATTACHMENTS:

1. Narrative on Level of Service Impacts
2. Proposed Resolution No. 51, Series 2020
3. Appendices A and B to the Resolution
4. Presentation

STRATEGIC PLAN IMPACT:

<input checked="" type="checkbox"/>	 Financial Stewardship & Asset Management	<input type="checkbox"/>	 Reliable Core Services
<input type="checkbox"/>	 Vibrant Economic Climate	<input type="checkbox"/>	 Quality Programs & Amenities
<input type="checkbox"/>	 Engaged Community	<input type="checkbox"/>	 Healthy Workforce
<input type="checkbox"/>	 Supportive Technology	<input type="checkbox"/>	 Collaborative Regional Partner

ATTACHMENT TO 2020 REVENUE PROJECTIONS AND PROPOSED EXPENDITURE REDUCTIONS

2020 Budget Adjustments – Summary of Level of Service Impacts

The City is addressing 2020 budget reductions necessitated by the COVID-19 pandemic through a combination of budget cuts and use of City reserves. The 2020 budget cuts reflect strategic reductions in programs and services related to impacts of the coronavirus. These reductions are necessary as a result of the COVID-19 public health restrictions on City services and programs, and due to the pandemic related revenue reductions. City staff, with Finance Committee input, developed the following guiding principles to help guide the proposed 2020 budget reductions.

Financial Principles:

- Maintain adequate funding to manage and maintain City assets, including preventative maintenance.
- Prioritize core programs/services and allocate funding for these areas.
- Budget for strategic investments and expenses related to the health, safety and wellness of the public and City employees.
- Plan and budget for technology that supports remote work, which is our new reality.
- Pursue process improvements and efficiencies as well as service consolidation or reductions to address budget impacts.
- Maximize partnerships and leverage resources to continue to provide core services while realizing cost savings.
- Seek to regenerate and stabilize lost tax revenues through business support to re-open and recover.
- Reset expectations for level of service and communicate these to the public and city staff.

Moving forward, some services and facilities will look different as we reopen to the public. For example, ongoing social distancing requirements and group size limitations will impact our ability to accommodate the same number of visitors. Programming, hours of operations and service levels may also look different due to changes in operating revenue.

The decision to reduce programs and services to residents is a difficult one, but is necessary due to pandemic related public health orders and reduced tax revenue from Louisville businesses. Concurrently, the City is investing in supports for the business community to assist with their future sustainability.

To identify the areas for budget adjustments, each department was charged with assessing their current operations, projects and programs and identifying 10%/15%/20% cuts across their funds and budget lines. In some departments, there were opportunities for greater reductions and in others the nature of the services (core services, critical operations, statutorily required

services, etc.) did not allow for any cuts. The City Manager and Finance Director undertook an iterative process with each Director to identify strategic budget reductions in each department. The Finance Director then compiled the adjusted budget, with all carry-forward changes, departmental reductions and organization-wide adjustments and developed a modified 2020 budget.

With City Council’s approval of the utilization of up to \$2.5 Million of fund reserves to address budget reductions and General Fund transfers to the Recreation and Open Space funds, staff were able to reduce budget cuts.

The table below reflects the 2020 expenditure reductions by fund:

Expenditure Reductions by Fund		
Fund Description	Amount of Reduction from Budget	Percent of Reduction from Budget
General Fund	\$1,500,000	7%
Open Space & Parks Fund	\$106,000	2%
Recreation Fund	\$940,000	20%

The City has made several organization-wide budget reductions that will impact departments programs and services in different ways. They include:

- **Part-time employee furloughs** – As a result of the pandemic the City originally furloughed nearly all part time employees which was approximately 270 employees. There were two phases of furloughs:
 - Phase 1 – City retained 51 part-time employees working and furloughed the remaining 219 employees;
 - Phase 2 we reviewed the 219 furloughed employees and extended the furlough to 94 of those employees through September 25th and laid off the remaining 125.
 - All layoffs were of non-benefitted, part-time employees.
 - While these furloughs and lay-offs come with some unemployment expense, the City anticipates some or all of the unemployment expenses will be reimbursable through federal CARES act funding.
- **Seasonal hiring freeze/reductions** - Seasonal employees are critical to several City operations that occur spring through fall. The City implemented a seasonal hiring freeze and did not hire seasonal employees at the beginning of spring/summer to support field work. Starting in late June, the City will bring on a limited number of seasonal employees to support the work needed in the remaining summer/fall season. The

numbers were reduced because some facilities are not fully open, some projects were cut or reduced, and as a cost-saving measure. Seasonal hiring was delayed, and reduced in the following departments:

- Parks – Typically hires 16 seasonal employees for the Parks division, and eleven of these positions will be filled.
- Open Space – Typically hires 2-3 seasonal for the Open Space Division and will be hiring one.
- Recreation Center – Typically hires 20-40 seasonal positions for Summer Camp, Memory Square, and other summer-related programs for the Recreation Division. These programs/amenities won't be provided this summer, so we will not hire seasonal staff in this area.
- Golf – Typically hires 30 golf seasonal employees for operations and have been operating with 20. We will be hiring another 10 to bring up to full capacity for the remainder of the summer/fall season. In addition, we have four golf maintenance seasonals and will be adding four more for the remainder of the season.
- Water and Wastewater - Seasonal Maintenance positions were put on hold but will now be hired for this summer.
- Water and Wastewater Intern positions – These positions were put on hold but will now be hired for this summer.
- Library and Museum Services – Typically hires 3 seasonal employees for LMS. One serves patrons in the Children's Department during Summer Reading and two work temporarily at the Museum, processing oral histories and doing campus tours and programming. These seasonal positions will not be filled this year.
- **Full-time hiring freeze on select positions** – Some positions were open at the time the pandemic began, and other full time positions have become vacant during the pandemic. The City has frozen several positions that were deemed non-critical during the COVID-19 pandemic, and some other positions that are considered critical but that were frozen in order to assess the financial impacts. Hiring is underway for most of these positions, although some will not be filled in 2020.
 - Desktop Coordinator (IT) - Remains Vacant
 - Accounting Manager (Finance) - Hiring will begin soon
 - Accounting Tech (Finance) - Hiring will begin soon
 - 1 Ops Techs (Public Works) - Hiring in process
 - Ranger/Naturalist (Parks) - Hiring in process
 - Golf Course Maintenance Specialist (Golf) - Has been replaced with 2 seasonal staff instead
 - Crime Prevention Tech (Police Department) - Hiring will begin soon
 - Code Enforcement Officer (Police Department) - On hold at this time

- 2 Police Officer Positions (Police Department) - Hiring in process
- 2 Librarians (Library) – Remains Vacant
- Six positions will remain vacant or be cut, based on programs that will be significantly reduced or will no longer be offered.

Impact of Budget adjustments to City operations and programs:

The expenditure adjustments will impact all departments in some way, with those departments continuing under strict public health orders for operations (Library and Recreation Center) impacted in the greatest manner. Below is a summary of some of the operational and capital budget reductions and their impact on City programs, services and operations. Budget reductions represent adjustments to strategic programs, as well as some across the board cuts in operational expenses such as travel, trainings/development, equipment and supplies, travel/vehicle stipends, etc. Residents and internal/external customers can expect changes in programs and services to some degree within each department. Some departments will experience more minor reductions in several areas, and therefore not all departments or operational reductions are represented in the summary below.

City Manager’s Office

- Communications – Minor reductions have been made to the communications program, including a reduction in the frequency of the mailed quarterly Community Update Newsletter to three issues in 2020. The City will produce a digital version and email it out to City email lists, and post on the website. In addition, the City will not proceed with new communication tools like a mobile application or new email marketing platform for City information and services as originally planned. Staff will continue to focus on digital communication, e-notifications, email newsletters and the City’s website to keep residents updates on City operations and services and is still planning to launch the new website in early August with an online Citizen Problem Reporter application.
- Arts and Events – The arts and special events program will be reduced to reflect COVID-related event cancellations. The budget has been updated to remove most 4th of July expenses and summer concerts in the park. Additionally, arts programming has been significantly reduced due to public health guidelines.
- GIS – At this time, the City no longer has a part-time in-house GIS coordinator. Therefore the City will rely on consulting services to support its GIS programs and needs.
- All City Manager’s Office budgets have been reduced to eliminate travel and trainings, volunteer appreciation and supplies.

Human Resources Department

Human Resources staff has been able to maintain operations remotely, with remote and limited hours of availability for in-person, one-to-one meetings.

- Due to limited hiring, the advertising and marketing budget was significantly reduced. Recruitment will continue, and current hiring environment will not require as much investment in promotion of positions.
- Travel, trainings, and meetings expenses for HR staff have been reduced.
- Citywide Tuition Reimbursement was paid to three pre-approved employees but the remainder of this budget has been suspended for 2020.
- Learning & Development Program budget was reduced, resulting in fewer trainings completed by external/contract trainings.

Information Technology Department

IT provides internal services to staff within the organization. IT has seen a significant increase in service demand due to the larger number of employees working remotely.

- Support Service reductions – IT will no longer have an in-house desktop coordinator providing immediate response to employees in need of desktop and technology assistance. The department will rely on each staff member to assist with help desk needs, with assignments spread out across IT staff. This will result in an increased response time for resolution of help desk tickets.
- The IT budget will also include reductions in travel and trainings, as well as some supplies.
- Some expenses associated with IT equipment and services necessary to facilitate remote work will likely be reimbursed by CARES act funding.

Planning and Building Safety Department

Planning and Building Safety has been able to maintain operations remotely, with remote and limited in-person inspections continuing and an online permitting system.

- Minor reduction in the consulting services for inspections and plan review – The staff building inspectors will continue to maintain this service, with some on-call consulting resources as needed. The City anticipates the ability to continue to meet next day service, but if there is a fluctuation in the volume of inspections can revisit the need for more resources.
- Historic Preservation – Historic Preservation planner hours have been reduced, these are specific hours that addressed general planning areas, which has seen some reduction in permitting and thus a reduction in the this area is commensurate with the current workload. The same number of hours are still assigned to HPC efforts.

Library and Museum Services

The Louisville Public Library will experience significant service level adjustments in 2020 as a result of limited operations due to COVID-19. Currently the Library is closed to the public with curbside services only. During the closure staff purchased more digital copies of items, provided phone service, and offered virtual programming to provide patrons access to the Library. The Library is restoring some physical circulation services in the Phase One reopening plan, with curbside delivery of materials to our patrons. Potentially beginning in July, the library will be open limited hours, allowing metered access to the building by patrons for collection browsing and computer use. Curbside delivery will continue.

- Reduced days and hours of operation – The reopening of public access to the Library will be gradual, with limited services offered 4 days per week initially, and then gradually expanding services when possible. The hours of operation will be shortened, with 1 – 2 days of evening hours initially.
- Limited access to the Library and fewer patrons allowed onsite at a given time – With the continuation of social distancing requirements, the capacity of the library will be reduced. Fewer patrons will be allowed in the library at any time, and entry will be metered to maintain the approved number at any given time.
- Limited in-person programming – No programming or events will be provided in person at the Library, through the second phase of reopening.
- Reduced materials and collections – The Library will be operating on a reduced budget for materials for the remainder of the year. The collection may reflect a reduction in new materials, and the volume of new material available immediately to Library patrons.
- Reduced staff size, and specialty staff – Eighteen part time Library employees were furloughed and then laid off, with two returning on to help manage curbside services and eventual reopening hours.

Historical Museum Services:

The Historical Museum has been primarily operating online since facility closures. Staff will begin conducting small-group tours and programs that adhere to public health guidelines likely in July.

- Part-time museum staff reduced to reflect the reduced hours and programming that may occur at the Museum.
- The Museum will shift to an appointment only, small group program/tour model, and may open for drop-in visitors with reduced capacity in the coming months.
- The Museum will continue to provide online and digital content, and focus on archiving historical museum assets.

Parks, Recreation and Open Space

Parks:

Parks operations have been reduced this year as the division has not had seasonal staff until July to assist with their maintenance and operations workload. The Parks division is currently hiring seasonals at the same level as 2019. In 2019 they were not able to fully staff up their seasonal team, due to the competitive hiring environment.

- With some reduced staffing Parks has reduced the frequency of maintenance in parks, streetscapes and medians. This includes a reduction in native grass mowing, weeding, trimming, mulching, pruning, and other maintenance. Parks also reduced the number of annual plant beds in the city and focused primarily on the downtown area.
- As a result, residents can expect to see fewer projects completed in Parks and Open Space during the summer, and should expect an increased response time to complaints and issues.
- Professional services for horticulture and landscape maintenance of streetscapes will be reduced.
- Capital projects and project management – the capital projects program will shift from Parks and Recreation to Public Works engineering. Some capital projects have been reduced or removed from the budget:
 - Playground surfacing – fewer playgrounds will be resurfaced, maintenance of those in sustainable condition will be deferred.
 - Cottonwood Park redevelopment has been delayed.
 - Subdivision entry and median improvement projects have been delayed.
 - Heritage Park restroom will not move forward.
- Parks maintenance projects - The Boulder County Youth Corps will not operate this summer, so the funding for this program has been removed. The Youth Corp generally supports manual weeding operations, mulching of flower beds and tree rings and trash removal from medians and ROW.

Open Space:

- Open Space and Trail maintenance – With reduced seasonal staff, both the frequency and amount of work that can be accomplished has been impacted. Staff is focused on trash removal, trail maintenance, mowing operations and weed control activities. Additionally, the Boulder County Youth Corps will not operate this summer, so the funding for this program has been removed. The open space and trail maintenance projects planned for the youth Corps will not be completed. Those projects included fence repairs, reseeding, weed control including Russian olive removal and trail resurfacing at various locations in the City.

- Since there are increased requirements around gatherings or special events, education and outreach will be discontinued for the time being to focus resources on maintenance activities. Associated budgets for marketing of programs has been reduced as well.
- Open Space acquisition funding – funds for acquisitions due diligence, such as appraisals, has been eliminated.
- Open Space has reduced capital expenditures, so some previously planned projects will not be completed. These include:
 - Open Space and Parks signage additions will not be installed this year.
 - Planned trail designs will not be completed.
 - The Warembourg Fishing Pond master plan will not be completed.

Recreation and Senior Center:

With the extended closure of the Recreation and Senior Center, the Recreation Fund is projected to have a 40% reduction in revenue. The Recreation Center is projected to reopen on July 1 with limited in-person services. Some programs and services will be restored while other programs will not be immediately reinstated because of public health guidelines and limitations on group numbers, social distancing requirements and budget impacts. The limited number of patrons able to be served will restrict revenue generation, necessitating budget reductions.

- Reduced hours – Upon initial reopening the Recreation Center will be open for two blocks of time – from 7am – 5pm Monday Through Friday. Saturday the facility will be open 7am – 11am. The facility will be closed on Sundays.
- Limited patrons – The number of patrons allowed to access Rec Center facilities will be limited upon initial reopening, due to current public health guidelines.
- Facility/amenity maintenance during closure –
 - Areas of the Rec Center that will continue to be unused, janitorial services have been reduced. Once reopened, increased cleaning will occur in areas open to the public. Staff will assist with ongoing cleaning.
 - Pool chemicals for Memory Square and Rec Center pools have been reduced during closure.
 - Water and maintenance budgets for the Ballfields have been reduced to reflect the closures.
- Aquatics program –
 - Memory Square pool will not open this summer. Associated budget reductions have been made.
 - Rec Center lap pools will open for limited swimming beginning in July. There will be a need for lifeguard services during the limited hours of opening at the Rec Center, but not the full staff or lifeguards typically necessary for all City pools to operate at full capacity. Part and full time lifeguard staff have been reduced accordingly.
- Fitness and Wellness –

- Several part time fitness instructors were furloughed while others were laid off. The Rec Center anticipates that some online/remote fitness instruction will continue, and as small group instruction can occur with social distancing classes will resume at the Rec Center facility.
- Contract fitness funding has been reduced, and remaining staff will provide fitness programming at the Rec Center.
- Youth Activities –
 - All Rec Center special events will be cancelled.
 - The Youth Advisory Board budget has been reduced. If the YAB moves forward in 2020 with remote meetings, they may consider projects that do not require funding.
- Youth and Adult Sports –
 - Youth sports programs will be provided as demand and staff allows. The City will continue to utilize contractors to provide these services as needed.
 - Adult sports will be limited.
- Nite at the Rec –
 - The public health guidelines are unlikely to permit large groups of youth to congregate in the Rec Center and pool setting in the next six months.
 - As a result the Nite at the Rec program will be cancelled for the remainder of this year. All associated budget reductions in this program area have been made, including supplies, rentals, professional services and staff.
- Senior Center –
 - The Senior Center will not be reopened for services during initial reopening.
 - Online senior programming will continue through facility closure.
 - Curbside senior meals will continue on weekdays once the Recreation Center is reopened. Weekend senior meals will be discontinued.
 - The Senior Center budget has been reduced to reflect the program cuts, including supplies, transportation services and program contracts/consultants.
 - The Senior Center staff will be reduced, as programming will be limited for some time.
- Some Recreation and Senior Center capital projects have been reduced or delayed -
 - Equipment replacement will occur in 2020 as needed based on use.
 - Pool vacuums will not be replaced
 - The Senior Center pool table will not be replaced.
 - Pool plaster at the recreation center will be replaced in 2020.

Coal Creek Golf Course:

Coal Creek Golf Course was able to reopen beginning in May, and has been opening at full capacity since.

- Additional seasonal positions that were frozen will be filled.

- The Golf Course facility assessment will not be completed this year.

Public Works Department

Public Works has sustained the in-person operations of critical services throughout the pandemic. Most services will continue as originally planned and budgeted, but some minor operational reductions will occur in each division of Public Works.

- Street maintenance –
 - Asphalt patching and mastic sealing will be scaled back in 2020.
 - Scope of street light, rails and traffic light repainting has been reduced.
 - Road marking replacement reduced where safe/appropriate.
- City facilities' utility budgets have been adjusted to better reflect past three years expenditures.
- Fall leaf drop-off has been cancelled and removed from budget.
- Other reductions in travel, training and supplies have occurred throughout all PW budget lines.
- Public Works has reduced or delayed several capital projects in 2020 as well

Police Department

The Police Department has sustained the in-person operations of critical public safety services throughout the pandemic.

- Frozen and vacant PD positions will be filled.
- Operational reductions will be made in some PD medical supplies, in the forensics budget and in travel and trainings.

**RESOLUTION NO. 51
SERIES 2020**

A RESOLUTION AMENDING THE 2020 BUDGET BY AMENDING APPROPRIATIONS IN THE GENERAL FUND, OPEN SPACE & PARKS FUND, HISTORIC PRESERVATION FUND, RECREATION FUND, CAPITAL PROJECTS FUND, RECREATION CENTER CONSTRUCTION FUND, WATER UTILITY FUND, WASTEWATER UTILITY FUND, STORM WATER UTILITY FUND, SOLID WASTE & RECYCLING FUND, AND GOLF COURSE FUND FOR VARIOUS ADJUSTMENTS TO APPROPRIATIONS AND ADJUSTING BUDGETED REVENUE IN THE GENERAL FUND, OPEN SPACE & PARKS FUND, CONSERVATION TRUST – LOTTERY FUND, HISTORIC PRESERVATION FUND, RECREATION FUND, CAPITAL PROJECTS FUND, WATER UTILITY FUND, WASTEWATER UTILITY FUND, STORM WATER UTILITY FUND, SOLID WASTE & RECYCLING FUND, GOLF COURSE FUND, TECHNOLOGY MANAGEMENT FUND, AND FLEET MANAGEMENT FUND

WHEREAS, the need exists to amend the 2020 budget by amending appropriations in the General Fund, Open Space & Parks Fund, Historic Preservation Fund, Recreation Fund, Capital Projects Fund, Recreation Center Construction Fund, Water Utility Fund, Wastewater Utility Fund, Storm Water Utility Fund, Solid Waste & Recycling Fund, and Golf Course Fund; and

WHEREAS, the need exists to amend the 2020 revenue budget by amending budgeted revenue in the General Fund, Open Space & Parks Fund, Conservation Trust – Lottery Fund, Historic Preservation Fund, Recreation Fund, Capital Projects Fund, Water Utility Fund, Wastewater Utility Fund, Storm Water Utility Fund, Solid Waste & Recycling Fund, Golf Course Fund, Technology Management Fund, and Fleet Management Fund; and

WHEREAS, the need to amend the 2020 budget arises:

1. Reduce certain operating and capital expenditure budgets in response to revenue reductions due to the COVID-19 pandemic.
2. Increase certain operating and capital expenditure budgets for items that staff did not anticipate, or were not measureable, at the time the original 2020 budget was adopted.
3. Adjust the revenue budgets to align with the latest annual revenue estimates for 2020.

WHEREAS, funding for any increase in appropriations will come from reductions in other appropriations, new/increased revenue, or from fund reserves.

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

SECTION 1. That the 2020 General Fund appropriation be decreased by \$708,620, from \$21,497,360 to \$20,788,740.

SECTION 2. That the 2020 Open Space & Parks Fund appropriation be decreased by \$230,230, from \$4,725,280 to \$4,495,050.

SECTION 3. That the 2020 Historic Preservation Fund appropriation be decreased by \$2,720, from \$757,240 to \$754,520.

SECTION 4. That the 2020 Recreation Fund appropriation be decreased by \$956,460, from \$4,790,530 to \$3,834,070.

SECTION 5. That the 2020 Capital Projects Fund appropriation be decreased by \$773,360, from \$19,187,950 to \$18,414,590.

SECTION 6. That the 2020 Recreation Center Construction Fund appropriation be increased by \$270,000, from \$0 to \$270,000.

SECTION 7. That the 2020 Water Utility Fund appropriation be increased by \$2,460, from \$13,227,290 to \$13,229,750.

SECTION 8. That the 2020 Wastewater Utility Fund appropriation be decreased by \$133,230, from \$5,308,780 to \$5,175,550.

SECTION 9. That the 2020 Storm Water Utility Fund appropriation be decreased by \$2,770, from \$2,424,660 to \$2,421,890.

SECTION 10. That the 2020 Solid Waste & Recycling Fund appropriation be decreased by \$7,120, from \$1,468,460 to \$1,461,340.

SECTION 11. That the 2020 Golf Course Fund appropriation be increased by \$80,510, from \$1,921,860 to \$2,002,370.

SECTION 12. That the 2020 General Fund revenue budget be decreased by \$2,506,360, from \$20,358,660 to \$17,852,300.

SECTION 13. That the 2020 Open Space & Parks Fund revenue budget be decreased by \$173,400, from \$4,697,550 to \$4,524,150.

SECTION 14. That the 2020 Conservation Trust – Lottery Fund revenue budget be decreased by \$116,310, from \$311,100 to \$194,790.

SECTION 15. That the 2020 Historic Preservation Fund revenue budget be decreased by \$57,850, from \$794,450 to \$736,600.

SECTION 16. That the 2020 Recreation Fund revenue budget be decreased by \$1,067,310, from \$5,177,770 to \$4,110,460.

SECTION 17. That the 2020 Capital Projects Fund revenue budget be decreased by \$630,090, from \$11,231,370 to \$10,601,280.

SECTION 18. That the 2020 Water Utility Fund revenue budget be decreased by \$387,920, from \$8,719,060 to \$8,331,140.

SECTION 19. That the 2020 Wastewater Utility Fund revenue budget be decreased by \$18,660, from \$4,316,510 to \$4,297,850.

SECTION 20. That the 2020 Storm Water Utility Fund revenue budget be decreased by \$109,970, from \$1,273,430 to \$1,163,460.

SECTION 21. That the 2020 Solid Waste & Recycling Fund revenue budget be increased by \$96,120, from \$1,532,340 to \$1,628,460.

SECTION 22. That the 2020 Golf Course Fund revenue budget be increased by \$218,570, from \$1,702,120 to \$1,920,690.

SECTION 23. That the 2020 Technology Management Fund revenue budget be decreased by \$55,050, from \$57,010 to \$1,960.

SECTION 24. That the 2020 Fleet Management Fund revenue budget be decreased by \$254,850, from \$348,740 to \$93,890.

PASSED AND ADOPTED this 14th day of July, 2020.

Ashley Stolzmann, Mayor

ATTEST:

Meredyth Muth, City Clerk

Appendix A
City of Louisville, Colorado
2020 Budget Amendment Detail
Expenditure Budget Adjustments

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget
General Fund:				
Central Fund-Wide Charges				
101110-522500	Non-Capital Furn/Equip/Tools	-	6,780	6,780
101110-532100	Insurance	265,660	79,240	344,900
101110-580040	Computer Replacement	1,020	(1,020)	-
Total Central Fund-Wide Charges			85,000	
City-Sponsored Events				
101122-537010	Fourth of July	31,800	(30,000)	1,800
101122-537020	Fall Festival	12,000	(6,000)	6,000
101122-537080	Other Special Event Costs	15,000	(5,000)	10,000
101122-537091	Street Faire DBA	75,000	(25,000)	50,000
101122-537092	Downtown Flowers and Winter Lights	75,000	(25,000)	50,000
Total City-Sponsored Events			(91,000)	
Municipal Court				
101130-521100	Computer Supplies-Software	2,000	(2,000)	-
101130-521200	Non-Capital Computer Hardware	-	2,450	2,450
101130-523100	Uniforms and Clothing	1,620	(1,620)	-
101130-532200	Printing	5,000	(2,000)	3,000
101130-538101	Travel, Training, & Meetings	2,000	(1,500)	500
101130-580040	Computer Replacement	560	(560)	-
Total Municipal Court			(5,230)	
City Manager				
101141-511100	Variable Salaries	29,510	(14,750)	14,760
101141-520100	Office Supplies	1,000	(600)	400
101141-521100	Computer Supplies-Software	400	(400)	-
101141-522500	Non-Capital Furn/Equip/Tools	1,000	(1,000)	-
101141-532220	Business and Auto Allowance	6,000	(3,000)	3,000
101141-537030	Volunteer Appreciation	4,000	(4,000)	-
101141-580040	Computer Replacement	1,120	(1,120)	-
101141-580050	Contingency	10,000	(5,000)	5,000
Total City Manager			(29,870)	
ADA Compliance				
101143-522100	Operating Supplies-Signs			
101143-540910	Prof Serv-Consulting	2,500	(2,000)	500
Total ADA Compliance			(2,000)	
Community Facilitation				
101144-511000	Regular Salaries	329,880	(790)	329,090
101144-511100	Variable Salaries	3,280	(1,110)	2,170
101144-511200	Overtime Pay	5,400	(2,750)	2,650
101144-521200	Non-Capital Computer Hardware	2,000	(2,000)	-
101144-522900	Miscellaneous Supplies	7,000	(7,000)	-
101144-530320	Web Site Maintenance	40,430	(10,000)	30,430
101144-532000	Advertising/Marketing	10,000	(5,000)	5,000
101144-532200	Printing	43,000	(5,000)	38,000
101144-532220	Business and Auto Allowance	3,100	(2,000)	1,100
101144-532230	Dues/Subscriptions/Books	1,500	(1,330)	170
101144-535200	Postage	17,000	(4,000)	13,000
101144-538101	Travel, Training, & Meetings	3,500	(3,500)	-

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget
101144-540900	Prof Serv-Other	15,000	(11,000)	4,000
101144-580040	Computer Replacement	420	(420)	-
Total Community Facilitation			(55,900)	
Economic Development				
101145-532000	Advertising/Marketing	7,000	(4,000)	3,000
101145-532220	Business and Auto Allowance	-	2,000	2,000
101145-538101	Travel, Training, & Meetings	10,870	(10,000)	870
101145-540900	Prof Serv-Other	30,000	(17,000)	13,000
101145-546140	Prof Serv-Real Estate Appr	11,000	(10,000)	1,000
101145-580040	Computer Replacement	280	(280)	-
Total Economic Development			(39,280)	
City Clerk				
101160-532230	Dues/Subscriptions/Books	13,000	(10,890)	2,110
101160-538101	Travel, Training, & Meetings	9,000	(3,000)	6,000
101160-540900	Prof Serv-Other	35,000	(10,000)	25,000
101160-580040	Computer Replacement	1,250	(1,250)	-
Total City Clerk			(25,140)	
Human Resources				
101171-520100	Office Supplies	1,750	(590)	1,160
101171-522900	Miscellaneous Supplies	3,000	(1,000)	2,000
101171-532000	Advertising/Marketing	15,050	(12,000)	3,050
101171-532200	Printing	500	(170)	330
101171-532230	Dues/Subscriptions/Books	8,000	9,000	17,000
101171-538101	Travel, Training, & Meetings	16,000	(11,600)	4,400
101171-538120	Educate-Citywide Tuition Reimb	13,000	(8,000)	5,000
101171-538125	Education - CityWide Trng Mat	45,000	(13,000)	32,000
101171-538370	Safety Committee	3,000	(2,700)	300
101171-538380	Employee Appreciation	6,000	(3,000)	3,000
101171-540150	Prof Serv-Medical	13,000	(5,770)	7,230
101171-540910	Prof Serv-Consulting	15,000	(7,500)	7,500
101171-580040	Computer Replacement	2,300	(2,300)	-
Total Human Resources			(58,630)	
Information Technology				
101172-511000	Regular Salaries	413,220	(31,760)	381,460
101172-512000	FICA Expense	30,180	(980)	29,200
101172-512100	Retirement Contribution	22,730	(1,750)	20,980
101172-513000	Medical Insurance	43,430	(3,330)	40,100
101172-520100	Office Supplies	1,200	(600)	600
101172-521000	Computer Supplies	1,000	(500)	500
101172-521100	Computer Supplies-Software	1,500	(750)	750
101172-521200	Non-Capital Computer Hardware	17,570	(1,500)	16,070
101172-523100	Uniforms and Clothing	500	(500)	-
101172-538101	Travel, Training, & Meetings	15,000	(11,000)	4,000
101172-540170	Prof Serv-Info Systems	11,050	(1,000)	10,050
101172-540540	Prof Serv - GIS	80,000	(25,000)	55,000
101172-550020	Parts/Repairs/Maint-Equip	5,000	(2,500)	2,500
101172-580030	Vehicle/Equipment Replacement	3,000	(2,250)	750
101172-580040	Computer Replacement	1,820	(1,820)	-
Total Information Technology			(85,240)	
Finance & Accounting				
101201-511000	Regular Salaries	335,550	(64,500)	271,050
101201-511200	Overtime Pay	100	3,900	4,000
101201-512000	FICA Expense	23,870	(2,960)	20,910
101201-512100	Retirement Contribution	18,460	(3,460)	15,000
101201-513000	Medical Insurance	32,210	(6,440)	25,770
101201-513100	Dental Insurance	2,270	(450)	1,820
101201-513200	Vision Insurance	600	(120)	480

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget
101201-521200	Non-Capital Computer Hardware	500	(500)	-
101201-522500	Non-Capital Furn/Equip/Tools	1,000	(500)	500
101201-532000	Advertising/Marketing	250	(150)	100
101201-532200	Printing	5,000	(2,000)	3,000
101201-532230	Dues/Subscriptions/Books	1,750	(250)	1,500
101201-538101	Travel, Training, & Meetings	10,000	(5,000)	5,000
101201-540900	Prof Serv-Other	5,000	(5,000)	-
101201-580040	Computer Replacement	1,820	(1,820)	-
Total Finance & Accounting			(89,250)	
Tax Administration				
101221-522500	Non-Capital Furn/Equip/Tools	500	(500)	-
101221-532200	Printing	4,500	(500)	4,000
101221-538101	Travel, Training, & Meetings	1,750	(750)	1,000
101221-550100	Parts/Repairs/Maint-Software	2,300	(240)	2,060
101221-580040	Computer Replacement	1,190	(1,190)	-
Total Tax Administration			(3,180)	
Patrol & Investigations				
101321-511000	Regular Salaries	3,346,220	(65,900)	3,280,320
101321-511100	Variable Salaries	49,270	(12,500)	36,770
101321-511200	Overtime Pay	233,030	(14,310)	218,720
101321-512100	Retirement Contribution	196,860	(4,410)	192,450
101321-513000	Medical Insurance	438,580	(17,580)	421,000
101321-513100	Dental Insurance	34,800	(1,400)	33,400
101321-513200	Vision Insurance	6,710	(260)	6,450
101321-520100	Office Supplies	5,780	(1,000)	4,780
101321-522040	Operating Supplies-Ammunition	24,060	(10,000)	14,060
101321-522120	Operating Supplies-Safety	7,470	24,530	32,000
101321-522500	Non-Capital Furn/Equip/Tools	27,000	(15,000)	12,000
101321-523100	Uniforms and Clothing	75,000	(10,000)	65,000
101321-525100	Auto Expense-Parts & Repairs	30,630	(5,000)	25,630
101321-525200	Auto Expense-Tires	10,000	(1,000)	9,000
101321-532200	Printing	10,500	(1,000)	9,500
101321-533080	Intergov. Serv-BC Forensics	20,050	(5,000)	15,050
101321-538101	Travel, Training, & Meetings	28,000	(5,000)	23,000
101321-538280	Police Grant Expenditures	-	25,200	25,200
101321-538290	Taser Prog Purchases/Training	8,170	(2,000)	6,170
101321-538300	High Risk Tactical/Entry Train	8,000	(2,000)	6,000
101321-538360	Citizens Police Academy	1,650	(1,650)	-
101321-540150	Prof Serv-Medical	26,250	(5,000)	21,250
101321-580030	Vehicle/Equipment Replacement	163,500	(122,620)	40,880
101321-580040	Computer Replacement	7,320	(7,320)	-
Total Patrol & Investigations			(260,220)	
Code Enforcement				
101330-580030	Vehicle/Equipment Replacement	7,500	(5,620)	1,880
101330-580040	Computer Replacement	280	(280)	-
Total Code Enforcement			(5,900)	
Public Works Administration				
101411-532230	Dues/Subscriptions/Books	500	(100)	400
101411-535010	Communication Svcs-Cell Phone	500	(100)	400
101411-535030	Comm Svcs-Internet/Cable	1,500	(200)	1,300
101411-538101	Travel, Training, & Meetings	2,000	(1,500)	500
101411-540470	Prof Serv-Recording Fee	750	(250)	500
101411-580040	Computer Replacement	6,620	(6,620)	-
Total Public Works Administration			(8,770)	
Engineering				
101420-511100	Variable Salaries	14,170	(14,170)	-
101420-525300	Gas & Oil	1,500	(150)	1,350

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget
101420-532220	Business and Auto Allowance	2,000	(400)	1,600
101420-538101	Travel, Training, & Meetings	1,220	(720)	500
101420-580040	Computer Replacement	140	(140)	-
Total Engineering			(15,580)	
Development Engineering				
101421-580040	Computer Replacement	700	(700)	-
Total Development Engineering			(700)	
Street Maintenance				
101431-511000	Regular Salaries	180,190	(2,640)	177,550
101431-524310	Street Supplies-Asphalt	100,000	(50,000)	50,000
101431-524320	Street Supplies-Crack Filler	15,000	(5,000)	10,000
101431-534010	Utility Services-Electricity	450,000	(75,000)	375,000
101431-534030	Utility Service-Eco Cycle	21,200	(21,200)	-
101431-538101	Travel, Training, & Meetings	10,000	(5,000)	5,000
101431-550020	Parts/Repairs/Maint-Equip	-	6,150	6,150
101431-550140	Parts/Repairs/Maint-Painting	320,000	(100,000)	220,000
101431-580030	Vehicle/Equipment Replacement	91,100	(68,320)	22,780
Total Street Maintenance			(321,010)	
Sign Maintenance				
101434-511000	Regular Salaries	71,720	(1,050)	70,670
101434-524300	Street Supplies	11,000	(3,500)	7,500
101434-524350	Street Supplies-Thermoplastic	10,000	(5,000)	5,000
101434-538101	Travel, Training, & Meetings	750	(500)	250
Total Sign Maintenance			(10,050)	
Streetscapes				
101435-547030	Prof Serv-Landscape Maint.	15,000	(1,500)	13,500
101435-547100	Prof Serv - Tree/Hort Maint	30,000	(15,000)	15,000
Total Streetscapes			(16,500)	
City Hall & General Building Maintenance				
101441-522110	Operating Supplies-Janitorial	3,860	(390)	3,470
101441-534010	Utility Services-Electricity	29,200	(7,350)	21,850
101441-538101	Travel, Training, & Meetings	2,500	(2,000)	500
101441-540300	Prof Serv-Custodial	28,800	(2,880)	25,920
101441-550000	Parts/Repairs/Maint-Bldgs/Fac	5,000	(2,500)	2,500
101441-550140	Parts/Repairs/Maint-Painting	810	(810)	-
101441-550150	Parts/Repairs/Maint-Fire Syste	3,700	(1,200)	2,500
101441-550160	Parts/Repairs/Maint-Electrical	2,730	(1,210)	1,520
101441-550180	Parts/Repairs/Maint-Lighting	4,240	(1,740)	2,500
101441-580030	Vehicle/Equipment Replacement	1,400	(1,050)	350
101441-580040	Computer Replacement	1,120	(1,120)	-
Total City Hall & General Building Maintenance			(22,250)	
Police Department Building Maintenance				
101443-534000	Utility Services-Gas	5,730	(1,230)	4,500
101443-534010	Utility Services-Electricity	41,220	(6,220)	35,000
101443-550000	Parts/Repairs/Maint-Bldgs/Fac	5,840	90,060	95,900
101443-550070	Parts/Repairs/Maint-HVAC	5,310	(2,810)	2,500
101443-550140	Parts/Repairs/Maint-Painting	2,650	(2,150)	500
101443-550150	Parts/Repairs/Maint-Fire Syste	2,210	(710)	1,500
101443-550170	Parts/Repairs/Maint-Plumbing	1,060	(560)	500
101443-580030	Vehicle/Equipment Replacement	800	(600)	200
Total Police Department Building Maintenance			75,780	
Sustainability				
101446-522900	Miscellaneous Supplies	5,500	(2,000)	3,500
101446-537080	Other Special Event Costs	2,500	(2,000)	500
101446-538101	Travel, Training, & Meetings	5,500	(4,000)	1,500

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget
101446-538420	Contributions & Grants	3,500	(3,500)	-
101446-538451	Sustainability Rebates	2,000	(1,000)	1,000
Total Sustainability			(12,500)	
Austin Niehoff Building Maintenance				
101447-522110	Operating Supplies-Janitorial	420	(320)	100
101447-534000	Utility Services-Gas	1,370	(270)	1,100
101447-534010	Utility Services-Electricity	2,290	(990)	1,300
101447-540300	Prof Serv-Custodial	9,070	(1,570)	7,500
101447-550000	Parts/Repairs/Maint-Bldgs/Fac	850	(750)	100
101447-550070	Parts/Repairs/Maint-HVAC	530	(430)	100
101447-550140	Parts/Repairs/Maint-Painting	110	(110)	-
101447-550150	Parts/Repairs/Maint-Fire Syste	1,000	(900)	100
101447-550180	Parts/Repairs/Maint-Lighting	160	(110)	50
Total Austin Niehoff Building Maintenance			(5,450)	
City Services Facility Building Maintenance				
101448-532350	CTC Land Dues	6,790	(3,040)	3,750
101448-534010	Utility Services-Electricity	35,490	(5,490)	30,000
101448-580030	Vehicle/Equipment Replacement	1,200	(900)	300
Total City Services Facility Building Maintenance			(9,430)	
Fleet Maintenance				
101450-538101	Travel, Training, & Meetings	1,000	(500)	500
Total Fleet Maintenance			(500)	
Community Design				
101515-511000	Regular Salaries	321,940	(6,060)	315,880
101515-512100	Retirement Contribution	18,110	(710)	17,400
101515-532200	Printing	1,500	(1,000)	500
101515-536000	Rentals-Equipment	980	(980)	-
101515-538101	Travel, Training, & Meetings	12,500	(1,000)	11,500
101515-540910	Prof Serv-Consulting	60,000	(25,000)	35,000
101515-580040	Computer Replacement	3,280	(3,280)	-
Total Community Design			(38,030)	
Building Safety				
101530-511000	Regular Salaries	454,070	(590)	453,480
101530-529100	Resale Merchandise	1,000	(500)	500
101530-538101	Travel, Training, & Meetings	12,000	(2,000)	10,000
101530-540140	Prof Serv-Plan Review/Insp.	165,000	(75,000)	90,000
101530-580030	Vehicle/Equipment Replacement	5,500	(4,120)	1,380
101530-580040	Computer Replacement	840	(840)	-
Total Building Safety			(83,050)	
Library Services				
101600-511000	Regular Salaries	905,300	(58,760)	846,540
101600-511100	Variable Salaries	283,440	(142,800)	140,640
101600-512000	FICA Expense	79,430	(3,910)	75,520
101600-512100	Retirement Contribution	49,790	(3,230)	46,560
101600-513000	Medical Insurance	108,820	(6,520)	102,300
101600-513100	Dental Insurance	6,630	(400)	6,230
101600-513200	Vision Insurance	1,920	(110)	1,810
101600-520100	Office Supplies	1,360	(550)	810
101600-521000	Computer Supplies	1,000	(750)	250
101600-522100	Operating Supplies-Signs	330	(100)	230
101600-522500	Non-Capital Furn/Equip/Tools	4,820	(4,740)	80
101600-526100	Library Reference Materials	2,800	(840)	1,960
101600-526120	Childrens Books & Media	32,000	(9,600)	22,400
101600-526130	Teen Books & Media	6,200	(1,860)	4,340
101600-526140	Adult Books & Media	46,000	(13,800)	32,200
101600-526160	Operating Supplies-Meet Room	420	2,000	2,420

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget
101600-526170	Operating Supplies-Adult	600	(400)	200
101600-526180	Operating Supplies-Teen	950	(750)	200
101600-526190	Operating Supplies-Children	1,400	(450)	950
101600-532000	Advertising/Marketing	690	(400)	290
101600-532200	Printing	2,500	(1,500)	1,000
101600-532220	Business and Auto Allowance	3,000	(1,950)	1,050
101600-532240	Electronic Databases	44,250	(4,000)	40,250
101600-535010	Communication Svcs-Cell Phone	600	(390)	210
101600-538101	Travel, Training, & Meetings	11,120	(9,260)	1,860
101600-540600	Prof Serv-FLC ILS Support CLiC	47,270	(2,490)	44,780
101600-540610	Prof Serv-Courier (CLiC)	8,000	(1,000)	7,000
101600-540630	Prof Serv-Children Programming	3,850	(900)	2,950
101600-540680	Prof Serv-Adult Programming	1,200	(500)	700
101600-540690	Prof Serv-Teen Programming	450	(300)	150
101600-550020	Parts/Repairs/Maint-Equip	33,800	(2,140)	31,660
101600-580040	Computer Replacement	4,740	(4,740)	-
Total Library Services			(277,140)	
Library Building Maintenance				
101601-522110	Operating Supplies-Janitorial	6,370	(640)	5,730
101601-534000	Utility Services-Gas	9,740	(970)	8,770
101601-534010	Utility Services-Electricity	74,420	(7,440)	66,980
101601-540300	Prof Serv-Custodial	63,940	(6,490)	57,450
101601-550000	Parts/Repairs/Maint-Bldgs/Fac	7,000	(3,500)	3,500
101601-550140	Parts/Repairs/Maint-Painting	2,930	(2,180)	750
101601-550180	Parts/Repairs/Maint-Lighting	5,310	(1,210)	4,100
101601-580030	Vehicle/Equipment Replacement	900	(670)	230
Total Library Building Maintenance			(23,100)	
Museum Services				
101610-511100	Variable Salaries	77,400	(4,790)	72,610
101610-512000	FICA Expense	9,550	(350)	9,200
101610-580040	Computer Replacement	980	(980)	-
Total Museum Services			(6,120)	
Museum Building Maintenance				
101611-522110	Operating Supplies-Janitorial	270	(170)	100
101611-534000	Utility Services-Gas	2,290	(490)	1,800
101611-534010	Utility Services-Electricity	1,950	(870)	1,080
101611-540300	Prof Serv-Custodial	5,060	(1,010)	4,050
101611-550070	Parts/Repairs/Maint-HVAC	2,120	(2,020)	100
101611-550140	Parts/Repairs/Maint-Painting	500	(500)	-
101611-550150	Parts/Repairs/Maint-Fire Syste	2,390	(890)	1,500
101611-550180	Parts/Repairs/Maint-Lighting	270	(170)	100
Total Museum Building Maintenance			(6,120)	
Parks & Recreation Administration				
101710-532200	Printing	3,130	(310)	2,820
101710-550090	Parts/Repairs/Maint-Copiers	6,310	(4,000)	2,310
101710-580040	Computer Replacement	1,460	(1,460)	-
Total Parks & Recreation Administration			(5,770)	
Cultural Arts				
101730-511000	Regular Salaries	40,080	(6,400)	33,680
101730-512000	FICA Expense	3,060	(480)	2,580
101730-512100	Retirement Contribution	2,200	(340)	1,860
101730-522900	Miscellaneous Supplies	4,500	(2,000)	2,500
101730-532000	Advertising/Marketing	5,000	(3,900)	1,100
101730-538101	Travel, Training, & Meetings	2,000	(1,400)	600
101730-538330	Louisville Cultural Council	20,000	(6,780)	13,220
101730-540900	Prof Serv-Other	-	3,220	3,220
Total Cultural Arts			(18,080)	

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget
Interfund Transfers				
101910-990202	Trans to Cons Trust Lottery	-	30,000	30,000
101910-990208	Transfer to Recreation Fund	1,093,530	431,590	1,525,120
101910-990520	Transfer to Golf Course Fund	-	300,000	300,000
Total Interfund Transfers			761,590	
Total General Fund			(708,620)	

Open Space & Parks Fund:

Central Fund-Wide Charges

201110-511000	Regular Salaries	240,130	(11,270)	228,860
201110-512100	Retirement Contribution	14,840	(2,110)	12,730
201110-513000	Medical Insurance	21,740	(1,090)	20,650
201110-532100	Insurance	33,330	9,990	43,320
Total Central Fund-Wide Charges			(4,480)	

Open Space Administration & Operations

201750-522500	Non-Capital Furn/Equip/Tools	3,150	(320)	2,830
201750-523100	Uniforms and Clothing	3,050	(1,000)	2,050
201750-525100	Auto Expense-Parts & Repairs	1,170	1,780	2,950
201750-525300	Gas & Oil	4,550	(700)	3,850
201750-532000	Advertising/Marketing	1,500	(1,000)	500
201750-533100	Boulder County Youth Corp	5,600	(5,600)	-
201750-538101	Travel, Training, & Meetings	4,150	(420)	3,730
201750-540110	Prof Serv-Engineering	830	1,670	2,500
201750-540530	Prof Serv-Resource Management	15,000	(5,000)	10,000
201750-580030	Vehicle/Equipment Replacement	7,600	(5,700)	1,900
201750-580040	Computer Replacement	700	(700)	-
Total Open Space Administration & Operations			(16,990)	

Parks Administration & Operations

201751-511100	Variable Salaries	290,760	(76,060)	214,700
201751-512000	FICA Expense	63,710	(1,960)	61,750
201751-520100	Office Supplies	2,000	(200)	1,800
201751-522170	Tree Replacement	10,000	(5,000)	5,000
201751-522200	Operating Supplies-Plant Mat.	10,000	(4,000)	6,000
201751-522500	Non-Capital Furn/Equip/Tools	7,500	(1,500)	6,000
201751-522900	Miscellaneous Supplies	12,000	(2,400)	9,600
201751-523100	Uniforms and Clothing	6,700	(1,300)	5,400
201751-525100	Auto Expense-Parts & Repairs	14,000	(2,800)	11,200
201751-525300	Gas & Oil	26,460	(4,000)	22,460
201751-533100	Boulder County Youth Corp	7,750	(7,750)	-
201751-538101	Travel, Training, & Meetings	5,000	(2,000)	3,000
201751-540900	Prof Serv-Other	18,000	(3,600)	14,400
201751-547030	Prof Serv-Landscape Maint.	20,000	(2,000)	18,000
201751-547100	Prof Serv - Tree/Hort Maint	40,000	(4,000)	36,000
201751-550260	Parts/Repairs/Maint-Ground Irr	25,000	(5,000)	20,000
201751-580030	Vehicle/Equipment Replacement	59,800	(44,850)	14,950
201751-580040	Computer Replacement	1,400	(1,400)	-
Total Parks Administration & Operations			(169,820)	

Open Space Acquisition

201755-540900	Prof Serv-Other	10,000	(10,000)	-
Total Open Space Acquisition			(10,000)	

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget
Open Space Education & Outreach				
201756-523100	Uniforms and Clothing	3,200	(640)	2,560
201756-532010	Public Education & Outreach	4,000	(3,400)	600
201756-537030	Volunteer Appreciation	1,500	(500)	1,000
Total Open Space Education & Outreach			(4,540)	
Open Space Trail Maintenance				
201757-533100	Boulder County Youth Corp	2,400	(2,400)	-
Total Open Space Trail Maintenance			(2,400)	
Capital - Parks				
201511-630129	Playground Surfacing Replacement	12,000	(6,000)	6,000
201511-630133	Freeze Resistant Drinking Fountains	16,000	(16,000)	-
Total Capital - Parks			(22,000)	
Total Open Space & Parks Fund			(230,230)	

Historic Preservation Fund:

Historic Preservation Administration & Operations

207540-511000	Regular Salaries	90,330	(3,660)	86,670
207540-512100	Retirement Contribution	5,360	(560)	4,800
207540-540425	Prof Serv-Loan Administration	-	1,500	1,500
Total Historic Preservation Administration & Operations			(2,720)	

Total Historic Preservation Fund

(2,720)

Recreation Fund:

Recreation Center Building Maintenance

208442-522110	Operating Supplies-Janitorial	80,930	(25,000)	55,930
208442-522900	Miscellaneous Supplies	3,180	(1,590)	1,590
208442-534000	Utility Services-Gas	75,000	4,000	79,000
208442-534010	Utility Services-Electricity	128,800	80,000	208,800
208442-550070	Parts/Repairs/Maint-HVAC	24,400	(5,000)	19,400
208442-550290	Parts/Repairs/Maint-Rec Ctr An	42,440	(20,000)	22,440
208442-580030	Vehicle/Equipment Replacement	2,700	(2,020)	680
Total Recreation Center Building Maintenance			30,390	

Recreation Center Management

208721-511100	Variable Salaries	196,010	(47,000)	149,010
208721-512000	FICA Expense	27,190	(3,510)	23,680
208721-520100	Office Supplies	2,500	(1,250)	1,250
208721-521000	Computer Supplies	1,000	(500)	500
208721-522030	Operating Supplies-Medical	300	(150)	150
208721-522500	Non-Capital Furn/Equip/Tools	8,000	(4,000)	4,000
208721-522900	Miscellaneous Supplies	10,000	(5,000)	5,000
208721-523100	Uniforms and Clothing	2,500	(2,000)	500
208721-532200	Printing	23,500	(15,600)	7,900
208721-535200	Postage	7,000	(3,600)	3,400
208721-540900	Prof Serv-Other	58,000	(29,000)	29,000
208721-550000	Parts/Repairs/Maint-Bldgs/Fac	3,000	(1,000)	2,000
208721-580040	Computer Replacement	1,540	(1,540)	-
Total Recreation Center Management			(114,150)	

Recreation Center Aquatics

208722-511000	Regular Salaries	279,570	(13,000)	266,570
208722-511100	Variable Salaries	297,820	(149,000)	148,820

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget
208722-512000	FICA Expense	33,870	(1,370)	32,500
208722-512100	Retirement Contribution	15,930	(1,270)	14,660
208722-513000	Medical Insurance	50,870	(2,520)	48,350
208722-522010	Operating Supplies-Chemicals	65,000	(41,000)	24,000
208722-522500	Non-Capital Furn/Equip/Tools	1,500	(750)	750
208722-522900	Miscellaneous Supplies	2,730	(1,370)	1,360
208722-523100	Uniforms and Clothing	1,800	(900)	900
208722-532000	Advertising/Marketing	1,100	(550)	550
208722-532200	Printing	750	(620)	130
208722-532230	Dues/Subscriptions/Books	1,500	(500)	1,000
208722-540900	Prof Serv-Other	3,180	(1,590)	1,590
208722-547050	Prof Serv-Rec Cen Contractors	31,000	(21,700)	9,300
208722-580040	Computer Replacement	560	(560)	-
Total Recreation Center Aquatics			(236,700)	
Fitness & Wellness				
208723-511000	Regular Salaries	102,340	(12,950)	89,390
208723-511100	Variable Salaries	210,100	(80,000)	130,100
208723-512000	FICA Expense	19,130	(1,960)	17,170
208723-512100	Retirement Contribution	5,900	(950)	4,950
208723-513000	Medical Insurance	16,510	(2,140)	14,370
208723-520100	Office Supplies	1,000	(500)	500
208723-522500	Non-Capital Furn/Equip/Tools	3,000	(1,500)	1,500
208723-522900	Miscellaneous Supplies	1,500	(750)	750
208723-523100	Uniforms and Clothing	600	(600)	-
208723-532000	Advertising/Marketing	1,100	(550)	550
208723-538101	Travel, Training, & Meetings	810	(400)	410
208723-547050	Prof Serv-Rec Cen Contractors	26,000	(18,200)	7,800
208723-580040	Computer Replacement	140	(140)	-
Total Fitness & Wellness			(120,640)	
Youth Activities				
208724-511000	Regular Salaries	115,740	(9,700)	106,040
208724-511100	Variable Salaries	163,860	(116,700)	47,160
208724-512000	FICA Expense	19,240	(6,640)	12,600
208724-522500	Non-Capital Furn/Equip/Tools	1,660	(1,490)	170
208724-522900	Miscellaneous Supplies	15,580	(7,790)	7,790
208724-523100	Uniforms and Clothing	790	(400)	390
208724-532000	Advertising/Marketing	1,100	(550)	550
208724-537410	Rec Center-Special Events	5,500	(4,610)	890
208724-538101	Travel, Training, & Meetings	710	(360)	350
208724-538200	Program Admission Fees	8,640	(8,640)	-
208724-540900	Prof Serv-Other	6,350	(5,650)	700
208724-547050	Prof Serv-Rec Cen Contractors	31,820	(22,270)	9,550
208724-580040	Computer Replacement	140	(140)	-
Total Youth Activities			(184,940)	
Memory Square Pool				
208725-511000	Regular Salaries	104,690	(4,300)	100,390
208725-511100	Variable Salaries	24,620	(24,620)	-
208725-512000	FICA Expense	8,240	(360)	7,880
208725-512100	Retirement Contribution	5,900	(380)	5,520
208725-520100	Office Supplies	130	(130)	-
208725-522010	Operating Supplies-Chemicals	8,000	(6,200)	1,800
208725-522120	Operating Supplies-Safety	250	(250)	-
208725-522500	Non-Capital Furn/Equip/Tools	740	(390)	350
208725-522900	Miscellaneous Supplies	750	(750)	-
208725-523100	Uniforms and Clothing	800	(800)	-
208725-532000	Advertising/Marketing	1,100	(890)	210
208725-535030	Comm Svcs-Internet/Cable	310	(310)	-

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget
208725-538101	Travel, Training, & Meetings	430	(430)	-
208725-550020	Parts/Repairs/Maint-Equip	1,000	(1,000)	-
Total Memory Square Pool			(40,810)	
Youth Sports				
208726-511100	Variable Salaries	46,480	(17,200)	29,280
208726-512000	FICA Expense	11,000	(1,200)	9,800
208726-522900	Miscellaneous Supplies	15,980	(7,990)	7,990
208726-523100	Uniforms and Clothing	300	(300)	-
208726-532000	Advertising/Marketing	1,100	(550)	550
208726-536040	Rentals-Other	7,500	(3,750)	3,750
208726-540900	Prof Serv-Other	4,500	(2,250)	2,250
208726-547050	Prof Serv-Rec Cen Contractors	12,000	(8,400)	3,600
208726-580040	Computer Replacement	140	(140)	-
Total Youth Sports			(41,780)	
Adult Sports				
208727-511100	Variable Salaries	1,280	(1,280)	-
208727-522900	Miscellaneous Supplies	1,800	(900)	900
208727-532000	Advertising/Marketing	1,100	(550)	550
208727-538101	Travel, Training, & Meetings	570	(470)	100
208727-540900	Prof Serv-Other	4,000	(2,000)	2,000
Total Adult Sports			(5,200)	
Seniors				
208728-511000	Regular Salaries	215,870	(25,000)	190,870
208728-511100	Variable Salaries	37,710	(18,900)	18,810
208728-512000	FICA Expense	18,850	(2,750)	16,100
208728-512100	Retirement Contribution	11,910	(1,410)	10,500
208728-513000	Medical Insurance	36,090	(4,290)	31,800
208728-513100	Dental Insurance	2,630	(320)	2,310
208728-513300	Life, AD&D & LTD Insurance	2,080	(250)	1,830
208728-520100	Office Supplies	920	(460)	460
208728-522500	Non-Capital Furn/Equip/Tools	1,250	(630)	620
208728-522900	Miscellaneous Supplies	11,500	(5,750)	5,750
208728-523100	Uniforms and Clothing	540	(530)	10
208728-532000	Advertising/Marketing	1,100	(550)	550
208728-532200	Printing	1,500	(1,000)	500
208728-534000	Utility Services-Gas	4,200	3,600	7,800
208728-534010	Utility Services-Electricity	8,700	6,100	14,800
208728-535200	Postage	1,690	(850)	840
208728-538101	Travel, Training, & Meetings	1,190	(600)	590
208728-540300	Prof Serv-Custodial	12,500	9,000	21,500
208728-540900	Prof Serv-Other	2,500	(2,450)	50
208728-547050	Prof Serv-Rec Cen Contractors	8,000	(5,600)	2,400
208728-548010	Prof Serv-Bus Service	37,500	(28,780)	8,720
208728-550020	Parts/Repairs/Maint-Equip	2,730	(1,370)	1,360
208728-580030	Vehicle/Equipment Replacement	5,800	(4,350)	1,450
208728-580040	Computer Replacement	840	(840)	-
Total Seniors			(87,980)	
Nite at the Rec				
208732-511000	Regular Salaries	40,980	(9,700)	31,280
208732-511100	Variable Salaries	21,800	(10,900)	10,900
208732-512000	FICA Expense	3,580	(310)	3,270
208732-512100	Retirement Contribution	2,280	(560)	1,720
208732-513000	Medical Insurance	4,150	(1,000)	3,150
208732-522900	Miscellaneous Supplies	8,000	(4,350)	3,650
208732-523100	Uniforms and Clothing	700	(700)	-
208732-532000	Advertising/Marketing	1,100	(790)	310
208732-532220	Business and Auto Allowance	170	(130)	40
208732-536040	Rentals-Other	15,000	(12,000)	3,000

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget
208732-538101	Travel, Training, & Meetings	620	(620)	-
208732-540900	Prof Serv-Other	6,000	(4,200)	1,800
Total Nite at the Rec			(45,260)	
Memory Square Building Maintenance				
208737-522110	Operating Supplies-Janitorial	1,060	(1,060)	-
208737-522900	Miscellaneous Supplies	270	(270)	-
208737-534000	Utility Services-Gas	8,240	(7,900)	340
208737-534010	Utility Services-Electricity	9,050	(7,500)	1,550
208737-534050	Utility Services-Water	6,370	(5,800)	570
208737-540300	Prof Serv-Custodial	3,800	(2,300)	1,500
208737-550000	Parts/Repairs/Maint-Bldgs/Fac	2,390	(2,390)	-
208737-550020	Parts/Repairs/Maint-Equip	1,060	(1,060)	-
208737-550070	Parts/Repairs/Maint-HVAC	270	(270)	-
208737-550100	Parts/Repairs/Maint-Software	140	(140)	-
208737-550130	Parts/Repairs/Maint-Security	8,000	(7,400)	600
208737-550140	Parts/Repairs/Maint-Painting	270	(270)	-
208737-550160	Parts/Repairs/Maint-Electrical	270	(270)	-
208737-550170	Parts/Repairs/Maint-Plumbing	1,060	(1,060)	-
208737-550180	Parts/Repairs/Maint-Lighting	270	(270)	-
208737-550200	Parts/Repairs/Maint-Pool Syst	1,060	(1,060)	-
Total Memory Square Building Maintenance			(39,020)	
Athletic Fields Maintenance				
208754-522170	Operating Supplies - Tree Repl	2,500	(2,500)	-
208754-522190	Operating Supplies-Ballfield	6,000	(600)	5,400
208754-522500	Non-Capital Furn/Equip/Tools	1,700	(170)	1,530
208754-522900	Miscellaneous Supplies	1,000	(100)	900
208754-534050	Utility Services-Water	40,000	(30,000)	10,000
208754-540300	Prof Serv-Custodial	7,340	(6,000)	1,340
208754-540900	Prof Serv-Other	20,000	(2,000)	18,000
Total Athletic Fields Maintenance			(41,370)	
Capital - Senior Services				
208533-640138	Rec Center Pool Table Replacements	10,000	(10,000)	-
Total Capital - Senior Services			(10,000)	
Capital - Aquatics				
208535-640139	Rec Center Pool Vacuums	12,000	(12,000)	-
Total Capital - Aquatics			(12,000)	
Capital - Recreation Center Building				
208539-640123	Rec Center Equipment Replacement	70,000	(7,000)	63,000
Total Capital - Recreation Center Building			(7,000)	
Total Recreation Fund			(956,460)	

Capital Projects Fund:

Central Fund-Wide Charges

301110-511000	Regular Salaries	257,550	(43,100)	214,450
301110-512000	FICA Expense	19,010	(2,620)	16,390
301110-512100	Retirement Contribution	14,540	(2,760)	11,780
301110-513000	Medical Insurance	26,990	(4,590)	22,400
301110-513100	Dental Insurance	1,710	(290)	1,420
Total Central Fund-Wide Charges			(53,360)	

Capital - Patrol & Investigations

301211-620116	Police Dept Basement Restrooms & Lockers	282,500	100,000	382,500
Total Capital - Patrol & Investigations			100,000	

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget
Capital - Transportation				
301312-630144	Transportation Master Plan First Steps	3,423,560	(700,000)	2,723,560
Total Capital - Transportation			(700,000)	
Capital - Open Space New Trails				
301528-660015	Open Space & Parks Signs (%)	120,000	(120,000)	-
Total Capital - Open Space New Trails			(120,000)	
Total Capital Projects Fund			(773,360)	
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Recreation Center Construction Fund:				
Capital Outlay - Recreation				
303120-620106	Rec Center Construction	-	270,000	270,000
Total Capital Outlay - Recreation			270,000	
Total Recreation Center Construction Fund			270,000	
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Water Utility Fund:				
Central Fund-Wide Charges				
501110-511000	Regular Salaries	333,020	(20,000)	313,020
501110-512100	Retirement Contribution	21,410	(4,080)	17,330
501110-513000	Medical Insurance	29,710	(1,780)	27,930
501110-513100	Dental Insurance	2,190	(130)	2,060
501110-532100	Insurance	48,420	9,750	58,170
Total Central Fund-Wide Charges			(16,240)	
Utility Billing				
501210-511000	Regular Salaries	33,010	(530)	32,480
Total Utility Billing			(530)	
Water Plant Operations				
501461-511100	Variable Salaries	52,490	(16,600)	35,890
501461-520100	Office Supplies	1,550	(550)	1,000
501461-522010	Operating Supplies-Chemicals	300,000	(25,000)	275,000
501461-522020	Operating Supplies-Laboratory	31,500	(1,500)	30,000
501461-522500	Non-Capital Furn/Equip/Tools	5,000	(2,500)	2,500
501461-522900	Miscellaneous Supplies	1,580	(580)	1,000
501461-538101	Travel, Training, & Meetings	5,000	(2,650)	2,350
501461-580040	Computer Replacement	2,440	(2,440)	-
Total Water Plant Operations			(51,820)	
Raw Water Operations				
501462-531000	Ditch Assessment	81,000	(6,000)	75,000
501462-531010	Marshall Lake Assessments	15,750	(15,750)	-
501462-531020	Marshall Storage/Carriage Fees	62,000	(37,000)	25,000
501462-531030	NCWCD CBT Annual Assessments	125,000	90,000	215,000
501462-531040	Windy Gap Pumping & Carriage	29,000	(19,000)	10,000
501462-531050	NCWCD SWSP Yearly Maintenance	210,000	(90,000)	120,000
501462-531060	NCWCD-SWSP Pumping Charges	10,500	(10,500)	-
501462-534010	Utility Services-Electricity	10,000	(7,000)	3,000
501462-538101	Travel, Training, & Meetings	1,400	(1,400)	-
501462-542000	Legal-General	112,500	(32,500)	80,000
501462-550000	Parts/Repairs/Maint-Bldgs/Fac	2,500	(1,000)	1,500
501462-550020	Parts/Repairs/Maint-Equip	5,000	(5,000)	-
501462-550030	Parts/Repairs/Maint-Grounds	15,000	(10,000)	5,000
Total Raw Water Operations			(145,150)	

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget
Water Distribution				
501463-511000	Regular Salaries	256,800	(3,300)	253,500
501463-512100	Retirement Contribution	15,220	(180)	15,040
501463-522240	Meter Pits & Meters	65,000	(40,000)	25,000
501463-538101	Travel, Training, & Meetings	11,540	(4,040)	7,500
Total Water Distribution			(47,520)	
Water Treatment Plant Building Maintenance				
501464-534000	Utility Services-Gas	16,030	(4,030)	12,000
501464-534010	Utility Services-Electricity	148,840	(23,840)	125,000
Total Water Treatment Plant Building Maintenance			(27,870)	
Total Capital - Public Works				
501499-640116	Water Plants Disinfection Eval	273,710	291,590	565,300
Total Capital - Public Works			291,590	
Total Water Utility Fund			2,460	
Wastewater Utility Fund:				
Central Fund-Wide Charges				
502110-511000	Regular Salaries	229,980	(12,700)	217,280
502110-512100	Retirement Contribution	14,580	(2,580)	12,000
502110-513000	Medical Insurance	20,440	(1,230)	19,210
502110-532100	Insurance	64,680	17,020	81,700
Total Central Fund-Wide Charges			510	
Utility Billing				
502210-511000	Regular Salaries	33,010	(530)	32,480
Total Utility Billing			(530)	
Wastewater Collections				
502471-511000	Regular Salaries	127,730	(1,600)	126,130
502471-538101	Travel, Training, & Meetings	7,440	(3,940)	3,500
502471-550021	Parts/Repairs/Maint-Steel Ranch	10,000	(5,000)	5,000
502471-550022	Parts/Repairs/Maint-NorthEnd	10,000	(5,000)	5,000
502471-550023	Parts/Repairs/Maint-CTC	10,000	(5,000)	5,000
502471-580040	Computer Replacement	2,860	(2,860)	-
Total Wastewater Collections			(23,400)	
Wastewater Treatment Plant Operations				
502472-511100	Variable Salaries	34,550	(34,550)	-
502472-512000	FICA Expense	30,220	(2,220)	28,000
502472-520100	Office Supplies	1,000	(200)	800
502472-522120	Operating Supplies-Safety	3,500	(500)	3,000
502472-522500	Non-Capital Furn/Equip/Tools	12,000	(4,000)	8,000
502472-538101	Travel, Training, & Meetings	9,000	(4,000)	5,000
Total Wastewater Treatment Plant Operations			(45,470)	
Wastewater Treatment Plant Building Maintenance				
502474-534010	Utility Services-Electricity	320,000	(45,000)	275,000
502474-550000	Parts/Repairs/Maint-Bldgs/Fac	18,040	(13,040)	5,000
502474-550020	Parts/Repairs/Maint-Equip	2,650	(650)	2,000
502474-550070	Parts/Repairs/Maint-HVAC	5,310	(4,310)	1,000
502474-550150	Parts/Repairs/Maint-Fire Syste	1,590	(1,340)	250
Total Wastewater Treatment Plant Building Maintenance			(64,340)	
Total Wastewater Utility Fund			(133,230)	

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget
Storm Water Utility Fund:				
Storm Water Administration & Operations				
503432-511000	Regular Salaries	160,670	(2,770)	157,900
Total Storm Water Administration & Operations			(2,770)	
Total Storm Water Utility Fund			(2,770)	
Solid Waste & Recycling Fund:				
Solid Waste & Recycling Administration & Operations				
510481-511000	Regular Salaries	51,430	(5,960)	45,470
510481-512000	FICA Expense	3,610	(120)	3,490
510481-512100	Retirement Contribution	2,970	(460)	2,510
510481-513000	Medical Insurance	4,800	(580)	4,220
Total Solid Waste & Recycling Administration & Operations			(7,120)	
Total Solid Waste & Recycling Fund			(7,120)	
Golf Course Fund:				
Golf General & Marketing				
520711-532000	Advertising/Marketing	16,000	(4,000)	12,000
520711-532100	Insurance	10,950	5,000	15,950
520711-532200	Printing	3,000	(1,500)	1,500
520711-540415	Prof Serv-Bank Charges	36,000	9,000	45,000
520711-540900	Prof Serv-Other	50,000	(50,000)	-
520711-580040	Computer Replacement	1,610	(1,610)	-
Total Golf General & Marketing			(43,110)	
Golf Operations & Pro Shop				
520712-522500	Non-Capital Furn/Equip/Tools	2,500	4,780	7,280
520712-528200	Range Balls	7,500	(1,500)	6,000
520712-532030	Golf Gifts & Promotions	3,800	(1,900)	1,900
520712-536000	Rentals-Equipment	9,170	(9,170)	-
520712-580040	Computer Replacement	700	(700)	-
Total Golf Operations & Pro Shop			(8,490)	
Golf Course Maintenance				
520713-511000	Regular Salaries	349,080	(20,650)	328,430
520713-512100	Retirement Contribution	20,430	(1,130)	19,300
520713-513000	Medical Insurance	52,670	(3,160)	49,510
520713-513100	Dental Insurance	4,000	(240)	3,760
520713-525400	Fuel & Lubricants	16,480	(2,500)	13,980
520713-534010	Utility Services-Electricity	49,230	(10,000)	39,230
520713-580040	Computer Replacement	560	(560)	-
Golf Course Maintenance			(38,240)	
Capital - Parks & Recreation				
520799-640141	Golf Carts	132,300	170,350	302,650
Total Capital - Parks & Recreation			170,350	
Total Golf Course Fund			80,510	
Total for All Funds			(2,461,540)	

Appendix B
City of Louisville, Colorado
2020 Budget Amendment Detail
Revenue Budget Adjustments

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget
General Fund:				
General Revenue				
101001-411000	Property Tax	3,570,640	(124,790)	3,445,850
101001-413100	Sales Tax	8,806,490	(793,590)	8,012,900
101001-413200	Use Tax - Consumer	1,224,430	(570,460)	653,970
101001-414100	Use Tax - Auto	1,320,070	(463,910)	856,160
101001-416000	Lodging Tax	417,480	(235,590)	181,890
101001-417000	Specific Ownership Tax	259,040	(90,410)	168,630
101001-418100	Franchise Tax - Xcel Energy	802,920	(39,070)	763,850
101001-418300	Franchise Tax - Comcast Cable	251,590	(11,080)	240,510
101001-435200	Mineral Lease & Severance Tax	22,930	(4,590)	18,340
101001-435500	Motor Vehicle Registration Tax	75,320	(2,030)	73,290
101001-435600	Cigarette Tax	39,690	(2,110)	37,580
101001-435700	Marijuana Tax	139,580	12,510	152,090
101001-437110	Superior IGA - Sales Tax Sharing	61,500	2,660	64,160
101001-461100	Interest Earnings	188,680	(88,680)	100,000
101001-492100	Proceeds from Sale of Assets	-	1,150	1,150
Total General Revenue			<u>(2,409,990)</u>	
Administration & Support Services Revenue				
101010-421100	Sales & Use Tax License	70,780	23,120	93,900
101010-421110	Medical & Retail Marijuana Lic	9,450	(3,450)	6,000
101010-421200	Liquor License	11,000	3,000	14,000
101010-422600	Dog License	6,000	1,000	7,000
Total Administration & Support Services Revenue			<u>23,670</u>	
Community Design Revenue				
101016-421300	Contractors License	71,790	(6,790)	65,000
101016-421500	Construction Permit	909,720	8,090	917,810
101016-421501	Bldg Permit Business Assistanc	-	(131,230)	(131,230)
101016-421520	Excavating Permit	72,000	(22,000)	50,000
101016-421560	Minor Permits	163,210	86,790	250,000
101016-441320	Development Fees	40,370	5,080	45,450
Total Community Design Revenue			<u>(60,060)</u>	
Public Safety & Justice Revenue				
101021-451100	Court Fines	120,360	(24,100)	96,260
Total Public Safety & Justice Revenue			<u>(24,100)</u>	
Transportation Revenue				
101031-431400	Federal Grant - DRCOG Hwy 42	-	-	-
101031-435100	Highway Users Tax	651,990	(32,600)	619,391
101031-435400	County Road and Bridge Tax	57,350	4,470	61,820
Total Transportation Revenue			<u>(28,130)</u>	
Cultural Services Revenue				
101055-421700	Special Event Permit	6,000	(3,100)	2,900
101055-432560	State Grant - Libraries	-	11,430	11,430
101055-437100	Superior IGA - Library	352,830	(2,140)	350,690
101055-441210	Fall Festival	16,150	(11,150)	5,000
101055-441220	Fourth of July	6,170	(6,170)	-
101055-441520	Art Center Rentals	15,910	(9,910)	6,000
101055-447610	Library Account Pymnt Machine	5,000	(4,000)	1,000
101055-441910	Cultural Council Ticket Sales	-	2,600	2,600

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget
101055-464143	Cultural Council Donations	-	14,690	14,690
Total Cultural Services Revenue			(7,750)	
Total General Fund			(2,506,360)	

Open Space & Parks Fund:

General Revenue

201001-413100	Sales Tax	1,654,030	(152,690)	1,501,340
201001-413200	Use Tax - Consumer	229,580	(106,960)	122,620
201001-414100	Use Tax - Auto	165,010	(57,990)	107,020
201001-415100	Use Tax - Building Materials	192,680	2,090	194,770
201001-433000	Grant Revenues	1,202,360	(56,600)	1,145,760
201001-461100	Interest Earnings	33,840	(6,610)	27,230
201001-464120	Land Dedication Fee	-	205,360	205,360
Total General Revenue			(173,400)	
Total Open Space & Parks Fund			(173,400)	

Conservation Trust - Lottery Fund:

Parks Revenue

202051-433000	Grant Revenues	60,000	(60,000)	-
202051-435300	State Lottery	248,660	(84,580)	164,080
202051-461100	Interest Earnings	2,440	(1,730)	710
Total Parks Revenue			(146,310)	

Interfund Transfers

202001-980101	Xfer from General Fund	-	30,000	30,000
Total Interfund Transfers			30,000	

Total Conservation Trust - Lottery Fund **(116,310)**

Historic Preservation Fund:

Community Design Revenue

207016-413100	Sales Tax	551,340	(50,890)	500,450
207016-413200	Use Tax - Consumer	76,530	(35,660)	40,870
207016-414100	Use Tax - Auto	55,000	(19,330)	35,670
207016-461100	Interest Earnings	46,600	(20,730)	25,870
207016-462700	Loan Repayment - Principal	-	67,600	67,600
207016-462710	Loan Repayment - Interest	-	1,160	1,160
Total Community Design Revenue			(57,850)	

Total Historic Preservation Fund **(57,850)**

Recreation Fund:

Recreation Revenue

208053-413100	Sales Tax	659,350	(61,260)	598,090
208053-413200	Use Tax - Consumer	70,990	(25,900)	45,090
208053-414100	Use Tax - Auto	66,000	(23,190)	42,810
208053-415100	Use Tax - Building Materials	57,870	20,070	77,940
208053-437300	Senior Meals Reimbursement	50,000	111,000	161,000
208053-445100	Rec Center Membership Fee	1,657,640	(622,640)	1,035,000
208053-445110	Rec Center Daily User Fees	176,370	(66,370)	110,000
208053-445120	Rec Center Merchandise	2,100	(1,260)	840
208053-445121	Rec Center Nite at the Rec	51,770	(40,760)	11,010

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget
208053-445122	Rec Center Nite@Rec Merchandis	15,200	(11,070)	4,130
208053-445125	Rec Center Child Care Fees	12,600	(7,090)	5,510
208053-445130	Rec Center Concession Fees	10,000	(4,350)	5,650
208053-445132	MAC Gym Fees	17,850	(8,220)	9,630
208053-445136	Rec Center - Rentals	45,150	(30,670)	14,480
208053-445139	Unclassified - Rentals	29,400	(19,390)	10,010
208053-445140	Rec Center Swim Lessons	89,990	(58,170)	31,820
208053-445141	Rec Center Aquatics Contracted	31,500	(31,360)	140
208053-445142	Rec Center Aquatics Red Cross	3,000	(1,780)	1,220
208053-445143	Rec Center Swim Team	21,000	(15,750)	5,250
208053-445145	Memory Square Swim Admission	31,500	(31,500)	-
208053-445146	Memory Square Swim Lessons	2,000	(2,000)	-
208053-445150	Rec Center Youth Activity Fees	261,380	(166,380)	95,000
208053-445151	Rec Cen Youth Activ Contracted	45,440	(40,580)	4,860
208053-445160	Rec Center Adult - Fitness	180,030	(129,270)	50,760
208053-445161	Rec Cen Adult Fit Contracted	45,000	(26,340)	18,660
208053-445162	Rec Center Adult Fit Red Cross	350	(350)	-
208053-445170	Rec Center Youth Sports Fees	146,370	(112,190)	34,180
208053-445171	Rec Cen Youth Sports Contract	28,960	(24,680)	4,280
208053-445180	Rec Center Adult Sports Fees	42,410	(29,780)	12,630
208053-445190	Senior Fees	20,480	(15,690)	4,790
208053-445191	Senior Fees - Contracted	14,500	(13,020)	1,480
208053-461100	Interest Earnings	13,060	(8,960)	4,100
Total Recreation Revenue			(1,498,900)	
Interfund Transfers				
208001-980101	Xfer from General Fund	1,093,530	431,590	1,525,120
Total Interfund Transfers			431,590	
Total Recreation Fund			(1,067,310)	
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Capital Projects Fund:				
General Revenue				
301001-413100	Sales Tax	4,410,760	(407,180)	4,003,580
301001-413200	Use Tax - Consumer	612,210	(285,220)	326,990
301001-415100	Use Tax - Building Materials	1,541,410	16,710	1,558,120
301001-415101	Use Tax - Business Assistance	-	(169,400)	(169,400)
301001-441530	Patio Rentals	25,000	(25,000)	-
301001-464111	Capital Contribution from URD	72,000	240,000	312,000
Total General Revenue			(630,090)	
Total Capital Projects Fund			(630,090)	
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Water Utility Fund:				
Utilities Revenue				
501032-443100	Commercial Users Fee	2,383,920	(204,920)	2,179,000
501032-443200	Residential User Fee	3,292,080	(19,080)	3,273,000
501032-443610	Tap Fees	2,585,600	(90,200)	2,495,400
501032-461100	Interest Earnings	210,620	(73,720)	136,900
Total Utilities Revenue			(387,920)	
Total Water Utility Fund			(387,920)	

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget
Wastewater Utility Fund:				
Utilities Revenue				
502032-443100	Commercial Users Fee	1,035,450	(39,150)	996,300
502032-443200	Residential User Fee	2,662,580	31,120	2,693,700
502032-443610	Tap Fees	400,720	22,160	422,880
502032-461100	Interest Earnings	87,550	(32,790)	54,760
Total Utilities Revenue			(18,660)	
Total Wastewater Utility Fund			(18,660)	
Storm Water Utility Fund:				
Utilities Revenue				
503032-443100	Commercial Users Fee	480,470	(48,470)	432,000
503032-443200	Residential User Fee	520,510	(52,510)	468,000
503032-461100	Interest Earnings	19,550	(8,990)	10,560
Total Utilities Revenue			(109,970)	
Total Storm Water Fund			(109,970)	
Solid Waste & Recycling Fund:				
Utilities Revenue				
510032-443200	Residential User Fee	1,291,320	106,680	1,398,000
510032-443400	Admin Fee-Trash&Recycl Billing	150,930	5,070	156,000
510032-443410	Hazardous Waste Fee	76,500	(13,640)	62,860
510032-461100	Interest Earnings	4,040	(1,990)	2,050
Total Utilities Revenue			96,120	
Total Solid Waste & Recycling Fund			96,120	
Golf Course Fund:				
Recreation Revenue				
520053-447100	Green Fees	916,700	62,320	979,020
520053-447105	Annual Season Passes	183,340	(7,230)	176,110
520053-447120	Golf Cart Rentals	231,750	(40,960)	190,790
520053-447130	Driving Range Fees	118,450	(38,160)	80,290
520053-447140	Food & Beverage Sales	30,000	(30,000)	-
520053-447150	Pro Shop Merchandise Sales	109,180	(30,490)	78,690
520053-447165	Daily Rentals	11,850	(2,370)	9,480
520053-447180	Golf Lesson Fees	70,180	(9,720)	60,460
520053-447185	Club Repair Fees	10,560	(4,380)	6,180
520053-447190	Handicap Fees	8,690	(2,830)	5,860
520053-447210	Golf Course - Rentals	-	30,000	30,000
520053-461100	Interest Earnings	3,110	390	3,500
520053-464112	Fourth of July Reimbursement	8,000	(8,000)	-
Total Recreation Revenue			(81,430)	
Interfund Transfers				
520001-980101	Xfer from General Fund	-	300,000	300,000
Total Interfund Transfers			300,000	
Total Golf Course Fund			218,570	

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget
Technology Management Fund:				
Administration & Support Services Revenue				
602010-449100	Equipment Replacement	53,030	(53,030)	-
602010-461100	Interest Earnings	3,980	<u>(2,020)</u>	1,960
Total Administration & Support Services Revenue			<u>(55,050)</u>	
Total Technology Management Fund			<u><u>(55,050)</u></u>	
Fleet Management Fund:				
Administration & Support Services Revenue				
603010-449100	Equipment Replacement	342,200	(254,470)	87,730
603010-461100	Interest Earnings	6,540	<u>(380)</u>	6,160
Total Administration & Support Services Revenue			<u>(254,850)</u>	
Total Fleet Management Fund			<u><u>(254,850)</u></u>	
Total for All Funds			<u><u>(5,063,080)</u></u>	