

City Council Finance Committee

Meeting Agenda

June 11, 2025

4:00 PM

Virtual Meeting

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

- You can call in to **+1 408 638 0968 or 833 548 0282 (Toll Free)**, Webinar ID **#878 7340 6932**.
- You can log in via your computer. Please visit the City's website here to link to the meeting: www.louisvilleco.gov/council

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

- I.** Call to Order
- II.** Roll Call
- III.** Approval of Agenda
- IV.** Public Comments on Items Not on the Agenda
- V. ITEM 1** – Parks Fund – Long Term Forecast / Structural Issue, (pg 3/96) –Ryder Bailey, CPA, Finance Director, Adam Blackmore, Director of Parks, Open Space, Recreation, Golf and Trails.

Persons planning to attend the meeting who need sign language interpretation, translation services, assisted listening systems, Braille, taped material, or special transportation, should contact the City Clerk's Office at 303 335-4536 or MeredythM@LouisvilleCO.gov. A forty-eight-hour notice is requested.

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

City of Louisville

City Council 749 Main Street Louisville CO 80027
303.335.4536 (phone) www.LouisvilleCO.gov

VI. ITEM 2 – Monthly Revenue and Sales Tax Report (Receive and File), (pg 60/96) – Jess Zeas, Sales Tax Accountant-Auditor, Melissa Lundgren, Sales Tax, Accountant-Auditor, Travis Anderson, Revenue and Sales Tax Manager

VII. ITEM 3 – Marshall Fire Plan Review and Permit Fee Options – Continued from March 20th Committee Meeting, (pg 68/96) Diana Langley, City Manager, Ryder Bailey, CPA, Finance Director

VIII. ITEM 4 – Budget Retreat Format Preview, (pg 89/96) – Ryder Bailey, CPA, Finance Director

IX. ITEM 5 – Recreation Center Renewal & Replacement Calculation (Receive and File), (pg 93/96) - Ryder Bailey, CPA, Finance Director

X. Finance Director Updates

XI. Discussion/Future Items for the Finance Committee Special Meeting on the 2026 Budget, July 1st, 4:00PM

- 2026 Budget Special Meeting

XII. Discussion/Future Items for Next Regular Committee Meeting, July 17th, 4:00PM

- Annual External Auditor's Report
- Citywide External Auditor's RFQ/RFP Responses and Recommendation
- Initial PWD 2026 Rate Presentation and Discussion
- Monthly Revenue & Sales Tax Report

XIII. Adjourn

**SUBJECT: PARKS FUND – LONG-TERM FORECAST STRUCTURAL ISSUE
DISCUSSION**

DATE: JUNE 11, 2025

**PRESENTED BY: RYDER BAILEY, CPA, FINANCE DIRECTOR
ADAM BLACKMORE, PROS DIRECTOR
ABBY MCNEAL, PARKS SUPERINTENDENT**

SUMMARY:

Prior to 2024, Open Space and Parks Divisions operated within a single and shared fund. It was funded primarily by the dedicated sales tax (3/8th of one cent) and annual General Fund subsidy Transfers.

With the November 2023 passage of [Measure C](#) and [City Ordinance No 1856, Series 2023](#), it clearly defines the split between Open Space and Parks of the original 3/8ths of a cent to be split evenly, and with the incremental increase of 1/8th of a cent exclusively for Open Space uses and purposes.

During the 2025-2026 Biennial Budget Development process, it was identified that the newly created Parks Fund demonstrated ongoing structural issues. The City Council immediately took action to direct future Park capital projects into and funded by the City's Capital Fund.

BACKGROUND:

In 2024, Measure C defined the tax split and restructured the existing Open Space and Parks Shared Fund (Fund 201) into two distinct funds: one dedicated to Open Space (Fund 210) and another exclusively for Parks (Fund 211).

During the 2025-2026 Biennial Budget development process and driven by long-term modeling and projections demonstrating the imbalance, that beginning in 2025 all approved Park capital expenditures were shifted to the Capital Fund.

In reviewing the latest Long-Term Financial Model for the Parks Fund, the fund is expected to remain solvent through 2030, but not in adherence to the City Financial and Reserve Policy.

Notably, during years 2026 – 2030, the Parks Fund is structurally imbalanced, meaning recurring expenses exceed recurring revenues, and therefore is reliant upon Fund Balance, or one-time funding sources to pay for recurring expenses. Our City's policy is to adopt a Structurally Balanced budget.

Financial Policy 5.3 – Balanced Budget ([link](#))

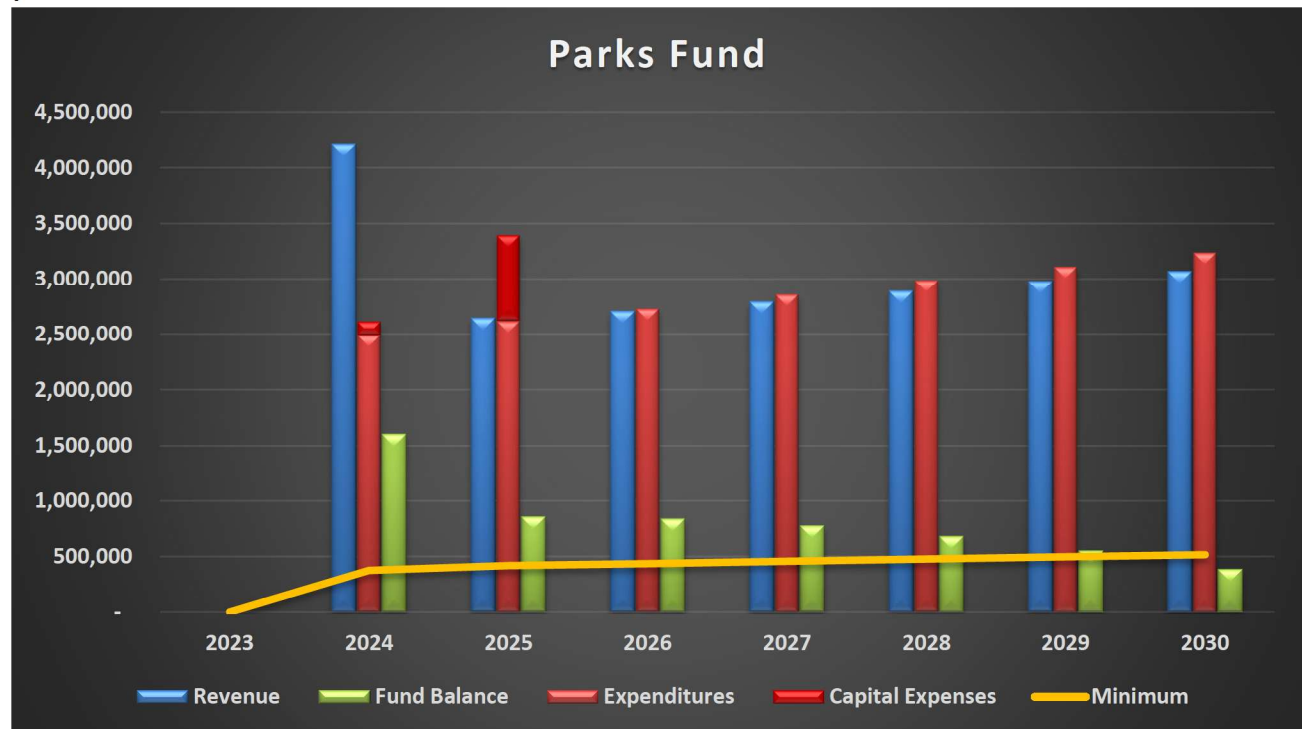
Financial Policy 5.3 States the following;

“The City’s definition of a balanced budget requires each fund’s revenue plus appropriated fund balance/working capital to be equal to, or greater than, each fund’s total appropriations. However, it is the City’s intent to go further and develop structurally balanced budgets for the General Fund and the other major operating funds (excluding capital project funds). In a structurally balanced budget, annual recurring revenue will be projected to equal or exceed annual recurring expenditures for each fund. If a structural imbalance (recurring expenditures exceeding recurring revenue) should occur in the General Fund or in any of the major operating funds, a plan will be developed and implemented to bring the budget back into structural balance”.

The approximate structural deficit or imbalance for years in the Long-Term model are demonstrated in the following Table. The fund's structural imbalance shows an increasing trend, with the annual deficit growing from \$18,436 in 2026 to \$166,108 by 2030.

Table 1: Structural Imbalance/Deficit by Year

Year	Structural Deficit - \$
2025	-
2026	\$ 18,436
2027	\$ 63,118
2028	\$ 95,138
2029	\$ 129,458
2030	\$ 166,108
Total	\$ 472,258

Chart 1: Parks Fund – Long-Term Financial Forecast**DEPARTMENT DISCUSSION:**

Adam Blackmore, Director of Parks, Recreation, Open Space and Golf.

Lack of Dedicated Source for Capital Investment

This forecast shows no capital investment from Fund 211 (Parks Fund) after 2025. These expenses for 2026 are primarily incurred by the Capital Projects Fund & Conservation Trust Fund. The Capital Projects Fund is used for a litany of departments and projects. Requests for Parks maintenance, projects or expansion from this fund (and the demands on it from the entire City) will be a challenge moving forward. They will be dependent upon Council & City Manager priorities instead of being able to utilize a dedicated funding source as was the case before the formalized 50/50 funding split created by the passing of the 2C ballot measure in 2023.

Additionally, the Conservation Trust Fund is an annual State-allocated revenue source used primarily for capital projects. However, it is split between all of the PROS Divisions and typically does not provide enough funding to do multiple projects of substance.

2025-2026 Budget Reductions

It should be noted that approximately \$80,000 in operating funds were removed from the 2025-2026 budget to achieve a stable 5-year fund balance. These funds were primarily removed from the Water & Professional Services line items based on historical trend analysis and some recent turf conversions, but any future reductions will be subject to annual operational reviews and priorities and these two operating lines are not expected to have additional flexibility that would allow for more cuts.

As the intermediate forecast chart illustrates, currently any and all increases in costs to the 211 Fund will have a direct correlation on the reduction of a different service area's funding. Some of these increased costs currently paid from the 211 Fund are out of the department's control: for example, employee benefits, wage increases, goods and services cost increases, contracted labor, etc. If the projected revenues continue as forecasted there will be a need to utilize fund balance just to maintain the basic expense escalators within the next budget cycle. Again, this is only for **operating** expenses and after 2025 does not include any allocated funding for capital-level infrastructure improvements, new construction or basic depreciating asset management/deferred maintenance projects.

General Maintenance Management Plan (GMMP)

Per the 2022 City Council reviewed Parks Division General Maintenance Management Plan (GMMP) it was noted that with industry standard balancing of assets and park acreage vs. current staffing levels the community should expect a maximum service level 2 or 3 (3 being average system quality, 2 being basic maintenance functions with areas that would have lesser than average quality of service), however Louisville Parks staff were actively delivering level 4 (above average) or 5 (excellent) service throughout the entire Parks/Horticulture/Forestry/Streetscapes/Snow Removal system.

This level of "overachievement" based on industry standards was noted as unsustainable and could lead to high staff turnover rates, decreased staff morale/performance and an unrealistic expectation to align financial resources with the community's expectations.

This report estimated that the Parks Division would need an additional 5 FTEs to provide long-term level 3 (average) service levels consistently. This report was completed using the previous, more flexible & "pre-2C", funding models.

Since that report was submitted, the Parks Division staffing levels have remained at the same numbers and operating funds, as noted above, have been reduced. However, the service level expectations of the community remain the same (if not higher) and there have been no formalized notifications or requests for service level reductions from the City Manager or City Council. To the contrary, Parks has worked to utilize a new Asset Management software to improve inventory controls, work productivity, effectiveness & quality from staff and to extend the life expectancy of Park assets. Per the GMMP as well as PROS Leadership's opinion, this level of service and the expectation of long-term

SUBJECT: PARKS FUND – LONG-TERM FORECAST STRUCTURAL ISSUE

DATE: JUNE 11, 2025

PAGE 5 OF 5

existing asset viability/quality is not sustainable with the current funding model, community/council quality expectations and basic operational structure.

RECOMMENDATION:

Discussion Item, with feedback and direction to be incorporated, if possible, within and during the 2026 Supplemental Budget development.

ATTACHMENTS:

- A. 2022 General Maintenance Management Plan
- B. [City Ordinance 1856, Series 2023](#)
- C. [Measure C Fact Sheet](#)
- D. [PowerPoint](#)

General Maintenance and Management Plan

Summary of Findings



January 16, 2023

Acknowledgements

City of Louisville City Council

Dennis Maloney, Mayor

J. Caleb Dickinson, Ward I

Chris Leh, Ward I

Deborah Fahey, Ward II – Mayor Pro-Tem

Maxine Most, Ward II

Kyle M. Brown, Ward III

City of Louisville Staff

Jeff Durbin, City Manager

Megan Davis, Deputy City Manager

Adam Blackmore, Director of Parks, Recreation and Open Space

Abby McNeal, Parks Superintendent

Chris Lichty, Supervisor of Forestry and Horticulture

Erik Swiatek, Supervisor of Parks and Cemetery

Ronda Henger, Human Resources Director

Ember Brignull, Open Space Superintendent

Dean Johnson, Parks Superintendent (Former)

Consultant Team

StudioCPG

Facility Engineering Associates, P.C. (FEA)

Table of Contents

Acknowledgements	1
Executive Summary and Key Recommendations	4
Scope of Work	10
Summary of Existing Data	12
Benchmarking Analysis	16
Performance Standards Analysis	19
<i>1. Strategic Planning & Alignment to Standards</i>	<i>20</i>
<i>2. Organizational Structure.....</i>	<i>20</i>
<i>3. Maintenance Process Management</i>	<i>21</i>
<i>4. Workforce.....</i>	<i>28</i>
Appendix A: Survey Summary	A-1

Note: The General Maintenance and Management Plan includes two documents: the Summary of Findings and Annual Work Plan Template. The Summary of Findings includes an executive summary and recommendations, as well as a series of appendices. The Annual Work Plan Template is currently being used by Parks Superintendent Abby McNeal to develop an approach to tracking tasks and functions of Parks. The Annual Work Plan Template also includes as appendices a series of tools to assist in the inventory of all assets and in monitoring targeted levels of service for each asset.

Executive Summary and Key Recommendations

The City of Louisville parks system is continually cited by local residents as one of the most cherished assets of the city. The system includes a complex range of amenities available to Louisville residents, including over 300 acres of dedicated park land, playgrounds, athletic fields, recreation amenities including an outdoor swimming pool and splash pad, the cemetery, the 18-hole municipal golf course, and civic facilities. Each of these amenities contributes to the quality of life of Louisville residents. The City of Louisville initiated the 2022 General Maintenance and Management Plan to ensure that Parks assets are thoughtfully maintained and managed, and that funding allocations and annual budgets meet the needs of the department.

Guiding each decision is the City of Louisville Vision Statement:

Established in 1878, the City of Louisville is an inclusive, family-friendly community that manages its continued growth by blending a forward-thinking outlook with a small-town atmosphere which engages its citizenry and provides a walkable community form that enables social interaction. The City strives to preserve and enhance the high quality of life it offers to those who live, work, and spend time in the community. Louisville retains connections to the City's modest mining and agricultural beginnings while continuing to transform into one of the most livable, innovative, and economically diverse communities in the United States. The structure and operation of the City will ensure an open and responsive government which integrates regional cooperation and citizen volunteerism with a broad range of high-quality and cost-effective services.

The City has adopted the following **Core Community Values** that serve as the foundation for all decisions and actions, including the maintenance and management of the City's park system:

A Sense of Community . . . where residents, property owners, business owners, and visitors feel a connection to Louisville and to each other, and where the City's character, physical form and accessible government contribute to a citizenry that is actively involved in the decision-making process to meet their individual and collective needs.

Our Livable Small Town Feel . . . where the City's size, scale, and land-use mixture, and the government's high-quality customer service encourage personal and commercial interactions.

A Healthy, Vibrant, and Sustainable Economy . . . where the City understands and appreciates the trust our residents, property owners, and business owners place in it when they invest in Louisville, and where the City is committed to a strong and

supportive business climate, which fosters a healthy and vibrant local and regional economy for today and for the future.

A Connection to the City's Heritage . . . where the City recognizes, values, and encourages the promotion and preservation of our history and cultural heritage, particularly our mining and agricultural past.

Sustainable Practices for the Economy, Community, and the Environment . . . where we challenge our government, residents, property owners, and our business owners to be innovative with sustainable practices so the needs of today are met without compromising the needs of future generations.

Unique Commercial Areas and Distinctive Neighborhoods . . . where the City is committed to recognizing the diversity of Louisville's commercial areas and neighborhoods by establishing customized policies and tools to ensure that each maintains its individual character, economic vitality, and livable structure.

A Balanced Transportation System . . . where the City desires to make motorists, transit customers, bicyclists, and pedestrians of all ages and abilities partners in mobility, and where the City intends to create and maintain a multimodal transportation system to ensure that each user can move in ways that contribute to the economic prosperity, public health, and exceptional quality of life in the City.

Families and Individuals . . . where the City accommodates the needs of all individuals in all stages of life through our parks, trails, and roadway design, our City services, and City regulations to ensure they provide an environment which accommodates individual mobility needs, quality of life goals, and housing options.

Integrated Open Space and Trail Networks . . . where the City appreciates, manages, and preserves the natural environment for community benefit, including its ecological diversity, its outstanding views, clear-cut boundaries, and the interconnected, integrated trail network which makes all parts of the City accessible.

Safe Neighborhoods . . . where the City ensures our policies and actions maintain safe, thriving, and livable neighborhoods so residents of all ages experience a strong sense of community and personal security.

Ecological Diversity . . . where the City, through its management of parks and open space and its development and landscape regulations, promotes biodiversity by ensuring a healthy and resilient natural environment, robust plant life, and diverse habitats.

Excellence in Education and Lifelong Learning . . . where the City allocates the appropriate resources to our library services and cultural assets and where the City actively participates with our regional partners to foster the region's educational excellence and create a culture of lifelong learning within the City and Boulder County.

Civic Participation and Volunteerism . . . where the City engages, empowers, and encourages its citizens to think creatively, to volunteer, and to participate in community discussions and decisions through open dialogue, respectful discussions, and responsive action.

Open, Efficient, and Fiscally Responsible Government . . . where the City government is approachable, transparent, and ethical, and our management of fiscal resources is accountable, trustworthy, and prudent.

The City of Louisville parks system includes several components that are unique to Louisville and not features or assets that are traditionally maintained by parks departments. The following items summarize several unique attributes that have a direct impact on departmental budgets and staffing needs:

- Parks is responsible for the day-to-day maintenance of grounds adjacent to civic facilities, including irrigation systems, turf lawns, and ornamental planting beds.
- Parks assumes responsibility for the day-to-day maintenance of sections of public right-of-way, including medians, which are labor intensive and require significant traffic control measures to ensure the safety and well-being of maintenance staff.
- Parks assumes responsibility for the day-to-day maintenance of entry features, open lands, and passive-use areas that are typically maintained by individual Homeowners Associations (HOAs).
- Parks assumes responsibility for the day-to-day operations of the City of Louisville cemetery. Parks maintenance staff is responsible for burials, for the clean-up of debris/food left after family gatherings, and for maintenance of items that the bereaved have installed at individual grave sites such as benches, paving, trees, etc. Currently, there are regulations regarding permissible and non-permissible items and improvements; however, there are several items in the cemetery that were installed prior to the adoption of current regulations, which require additional time and maintenance. Over 50% of the rows in the cemetery contain obstacles that prevent use of standard mowers and require more involved, detail-oriented care. The cemetery also contains an abundance of mature trees that require ongoing maintenance by the arborist and, if not regularly maintained, also impede mowing regimens.
- Parks maintenance staff is responsible for the day-to-day maintenance of the irrigation system, planting beds, and all trees at the Coal Creek Golf Course.
- The City has made the Forester available to residents and property owners for consultations of trees located on private property. This is not typically a service that local municipalities provide and is deemed the responsibility of the homeowner/property owner to hire an arborist for private consultations.
- There is significant pressure from residents to initiate and incorporate sustainability into parks operations and maintenance. Parks supports the sustainability initiatives. A few of the programs such as composting, dog waste composting, pollinator gardens, and integrated pest/weed management are labor intensive to fully implement. While these items are often integrated into urban/suburban parks and infrastructure systems, each new program requires a unique maintenance and management regime that impacts maintenance and operations budgets. The City has been open to expanding services based on requests from residents, but it should be noted that these programs are often offshoots of services typically provided by municipalities with significantly larger populations and resources.

Recognizing that the integrity of the City’s parks system relies on the ability of the City to manage and maintain each component of this cherished system, the City embarked on the development of the General Maintenance and Management Plan to identify strategies and tools to identify assets and maintenance needs of each asset. The General Maintenance and Management Plan is organized into three deliverables:

1. **Summary of Findings:** Includes an overview of initial research, including staff interviews that were used to inform the targeted Levels of Service in response to expectations of City residents and elected/appointed officials.
2. **Annual Work Plan:** Includes specific steps and tasks necessary to inventory and manage existing assets and maintenance tasks.
3. **Appendices:** Supporting documentation, including interim tools, to document and expand the City’s inventory in preparation for the transition to utilizing management software.

The General Maintenance and Management Plan will assist Parks in tracking specific assets and the maintenance required to care for those assets in preparation for annual budget requests and capital improvement plans.

Overall Assessment of Park Maintenance Operations

The goal of this project is to improve maintenance planning and operations and guide Parks toward higher performance. To achieve that, the consultant team performed a review of maintenance planning processes and Parks operations. The result of data and document reviews, interviews, and analyses indicate that there is a consistent approach to park operation and maintenance within Parks, but the process is not formal or documented. Overall, Parks maintenance organization is functioning at a maturity level between “Initial/Ad Hoc” (Level 1) where processes are minimally controlled and mostly reactive and “Repeatable (Level 2),” where processes are generally understood but not always documented. Some areas are functioning at a higher level, such as snow removal, where there is a strong emphasis on providing access to the park assets during inclement weather. In addition, the sense of teamwork and pride in making the City a better place to work and live was evident. Amongst department leadership, there is a strong recognition of the need and a desire to think strategically about park maintenance.



Figure 1. Capability Maturity Model Levels

Parks maintenance organization currently has 23.5 FTEs that have primary responsibility for grounds maintenance. Parks is supplemented by contractors, but the FTE equivalent of the contractors is not able to be determined using current contract data. As shown in Table 1, a comparison of the APPA (Association of Physical Plant Administrators, now more commonly referred to as Leadership in Educational Facilities) maintenance staffing benchmarks indicates that with current in-house staffing, it would be feasible for Parks to consistently deliver grounds maintenance services between APPA.

level 4 (Moderately Low-level) and level 3 (Moderate level) across its roughly 356-acre portfolio. With additional data to evaluate the outsourcing influence on the staffing levels, the level of service could be closer to APPA level 2 (High-level). Using this benchmark as guideposts, a strategic staffing plan and measurement and monitoring of outcomes can make future staffing adjustments to staffing levels more consistent, defensible, and directly linked to service level and stakeholder needs. For more discussion of APPA and the levels of service, refer to the benchmarking section later in this report.

	State-of-the-Art Maintenance Level 1	High-Level Maintenance Level 2	Moderate Level Maintenance Level 3	Moderately Low-Level Level 4	Minimum-Level Maintenance Level 5
Total Recommended Grounds FTEs	62	40	29	14	7
Square Feet per Grounds FTE	250,914	387,899	538,656	1,078,899	2,095,486
Acres per Grounds FTE	5.76	8.90	12.37	24.77	48.11

Table 1. APPA's service level model for maintenance staffing

In addition, the consultant team reviewed Parks data against National Recreation and Parks Association (NRPA) 2022 benchmarks, as shown in Figure 2. Using the NRPA benchmarking data, Parks is in line with their peers on staffing levels based on population. However, Parks maintains significantly more acreage of parkland than its peers that reported data to NRPA, which must be taken into account when considering staffing levels. Another notable item from the NRPA benchmarks is that the City provides more park acreage per resident than its peers and has a smaller residents per park and playground ratio.



Figure 2. City of Louisville Comparison to NRPA Benchmarks

Based on our assessment of Parks maintenance functions as they are currently configured, a priority recommendation of this report is the development of a maintenance program that includes strategic planning, process improvement, and continual measurement and monitoring. Alignment to a standard, such as the NRPA's Commission for Accreditation of Park and Recreation Agencies (CAPRA) standard, will enable Parks to build a program that is rooted in strategic alignment, repeatable and defensible processes, and a focus on continual improvement. The CAPRA standard provides an authoritative assessment tool for park and recreation agencies to demonstrate they have the operational capacity to deliver programs, facilities, and services at a high level of quality. Using the CAPRA standard as a guiding framework enables the City to build and sustain the long-term change Parks is seeking.

Further, a structured maintenance program that includes maintenance and capital planning functions facilitates several positive outcomes:

- Reduction in life cycle cost
- Reduced risk of failure of critical systems
- Increased customer satisfaction, both internal and external
- Improved asset reliability and performance
- More effective preventative and corrective maintenance programs
- Decrease in emergency repairs, outages, and response requirements

The advantages of a well-documented maintenance function will be alignment of Parks Department maintenance function with the City's strategic objectives, more streamlined operations, consistent application of maintenance practices to optimize asset life cycle, effective use of in-house and outsourced resources, a work and career development environment for Parks employees, and long-term reduction in the cost of the maintenance and capital renewal.

Key Findings and Recommendations: The primary objective of the General Maintenance and Management Plan is to provide guidance and feedback to both management and staff involved in the daily maintenance of parks and Parks assets. The plan includes detailed inventory data and analysis to better understand the costs associated with specific tasks and identifies targeted Levels of Service that identifies specific maintenance regiments for each asset. The following recommendations identify specific areas of concern that would improve efficiency and allow for more accurate cost assessments related to maintenance and management.

1. Implement and document consistent maintenance processes, levels of service, and customer expectations.
2. Develop a preventative maintenance plan and a documented inspection process.
3. Adopt Lucity software to manage maintenance workflow.
4. Implement a staffing plan consistent with the benchmarking data. This plan should include a more detailed labor needs analysis to determine specific staff types and ratios based on the desired levels of service.
5. Develop a system to document and track actual staff task time. Use this data to inform an Annual Work Plan for routine maintenance and contingency plans for corrective maintenance.
6. Complete inventory of assets, refine accuracy of data, and add the data to Lucity.
7. Conduct Parks-specific resilience planning that includes security, emergency preparedness, and continuity of operations.
8. Implement a performance management system with consistent asset facilities-related key performance indicators (KPIs) that accurately measure the effectiveness of asset maintenance.

Scope of Work

The process for the development of the General Maintenance and Management Plan for Parks consisted of the following tasks:

- A. **Review of Organization Data:** Extensive data was provided to the consultant team by the City, which included the following information:
 - 1. City of Louisville Values, PROST Goals, Key Performance Indicators
 - 2. City Council Input: Survey
 - 3. Management and Parks staff interviews
 - 4. Inventory of Parks assets
 - 5. Financial Information: Parks budgets
 - 6. Operational Information: Organization chart, outsourcing

- B. **Analysis of Data:** Parks and their levels of service and operations were evaluated and assessed using available data. The analysis focused on existing levels of service, staffing, city council and community expectations, current management practices and organizational structure as well as internal communication and task distribution methodology. Additionally, there are other factors both quantifiable and qualitative that informed the analysis:
 - 1. City Values and Expectations
 - 2. Levels of Staff: Full Time and Seasonal
 - 3. Operations: Task Distribution, Communication, and Prioritization
 - 4. Outsourced Contracts: Frequency of Services and Term of Contract
 - 5. Maintenance Standards
 - 6. Costs: Staffing, Equipment (Fleet and Facilities were excluded from the analysis)

The development of Parks General Maintenance and Management Plan included several tasks as identified in the contracted Scope of Services, including:

Internal Surveys and Staff Interviews

In conjunction with City staff, the consultant team prepared and distributed a survey to City Council and the Parks & Public Landscaping Advisory Board (PPLAB) to gauge understanding of parks maintenance roles, responsibilities, and satisfaction with current maintenance levels of service and activities. The consultant team also facilitated a series of staff interviews to ascertain current understanding of roles, responsibilities, communication procedures, efficiencies/inefficiencies, and day-to-day decision making.

Staffing Assessment

Using NRPA benchmarks, the team reviewed staffing levels to understand staffing as a percentage of the overall operational budget and to identify potential gaps based on desired Level of Service.

Asset Inventory

Data assembly is a critical component to understanding the extent of existing asset inventory information, including the number of parks, playgrounds, recreation amenities, rights-of-way, medians, etc. A detailed asset inventory is included in the Annual Work Plan template and Appendix D. After assembling and reviewing existing data, including inventory and budget line items, the consultant team

identified existing data gaps and made recommendations for expanding categories that could be linked to future task order assembly and distribution.

Performance Standards and Measures

To evaluate the current state of parks from a broad perspective, the consultant team used a framework for high-performance that is based on the Malcolm Baldrige quality management framework and the NRPA national accreditation standards. The use of the NRPA standards allows us to analyze Parks overall park management practices and provide qualitative performance measures.

Service Contracts and Partnership Agreements

The consultant team reviewed budget information related to existing year-round and seasonal service contracts and identified impacts on current staffing levels and performance standards. Data from partnership agreements between Parks and HOAs was not currently available, but the consultant team discussed the need to better understand and track partnership agreements that impact maintenance operations.

Recommendations and Implementation: Annual Work Plan

Using the assessments and findings generated to date, the consultant team developed an Annual Work Plan (AWP) template and identified opportunities for outsourcing. The Annual Work Plan is set up as a plan from Parks perspective that summarizes strategy, key maintenance processes, and metrics. The plan will serve as a tool for Parks to determine staffing needs and projections related to specific tasks. The template will need to be completed by City staff as more information is collected and gaps are eliminated.

The Annual Work Plan is supplemented by an inventory of data that was assembled previously as part of the PROST Atlas and supplemented by an expanded inventory which is detailed in AWP Appendix B. These appendices include information regarding methodology and how to apply the data to inform the Annual Work Plan.

Maintenance, Management, and Labor Needs for New Amenities

The Annual Work Plan is a tool for anticipating how Parks will accommodate and service landscape and infrastructure capital improvement projects. As data from Parks daily operations is expanded to collect detailed task data, Parks will have an increasingly accurate understanding of costs of routine maintenance for a given asset and level of service. Parks can use this information to accurately predict how capital improvements will impact routine maintenance programs, and proactively adjust their departmental FTEs to accommodate new and/or improved assets.

Summary of Existing Data

Existing Data

At the kickoff of the project, the consultant team presented the City with an extensive list of a wide range of data and information about Parks operations. Through March and April of 2022, Parks provided information ranging from GIS data and park inventories to master plans, biennial budgets, and codes, to whiteboard snapshots and screen captures of irrigation maintenance software. Additionally, members of Parks staff were made available for interviews. The team was provided with an in-depth perspective of the processes and procedures that allow Parks to supply the services that the community so greatly values. In the initial review of existing data, it was determined that to quantify the staffing needs of the Maintenance Department more fully, additional data in the form of an expanded inventory would be necessary. Existing data and additional data collected during this effort is identified and detailed in Appendix D Asset Classification. It should be noted that there will continue to be a need for Parks staff to both maintain and add to the inventory database to ensure that all assets and tasks are accounted for. The list of data provided by the City is listed under Appendix C Data Sources.

Known Data Gaps

When generating an Annual Work Plan, it is important to note that many tasks are dependent on the availability of existing data. This report recommends more comprehensive data collection regarding specific tasks that are unique to maintenance operations, and the time it takes to complete each task. Parks staff is aware that they currently do not collect all pertinent data necessary to establish a systems-based approach to operations management. The following list of missing data was generated in-house by Parks staff to supplement the data provided to the consultant team in the initial data assembly tasks.

1. **Plant Material Data.** Parks estimates that there are 10,000 trees that are publicly maintained, and it does not currently track data on the quantity of shrub bed area. It should be noted that Parks maintains a significant number of medians in the right-of-way, but total square footage maintained by Parks staff has not been tabulated and should be a priority moving forward in the expansion of the existing data inventory.
 - a. **Forestry** is a city-wide operation where much of the work occurs at sites not considered to be parks, such as private property, open space, in ditches, rights-of-ways, etc.
 - b. **Planted Beds** (annual, perennial, pollinator, shrubs) are the most expensive square-footage to maintain; additionally, the City's policy to control weeds without the use of herbicides using manual methods has a significant impact on horticulture services.
2. **Athletic Permitted Use Support.** Parks staff supports the permitted uses at the athletic fields, including ballfield lining and dragging, and soccer field line painting. The actual task time and resources are not tracked, including tasks and events that require Parks staff to work overtime and/or outside of normal work schedules.
3. **Permits.** Special Use Permits, shelter rentals, City special events, Access Permits, Rights-of-Way Permits, etc. all require staff time to review and process. Cemetery staff often perform reviews and processing, as there is no dedicated staff for these administrative tasks. Additionally, Parks staff have responsibilities surrounding these events, including preparing the site and marking utilities, staffing and access during the event, and site cleanup and waste removal services afterwards. The labor and resources required for this work is not tracked.

-
4. **Parks Board.** The time required to prepare packets of information to assist the PPLAB review and decision-making process is not currently tracked and requires the input of the Parks maintenance staff, as well as supervisors. Time allocation for administrative tasks should be tracked and should be construed as a critical task necessary to keep PPLAB apprised of ongoing maintenance activities.
 5. **Code Enforcement / Private Issues.** There is ambiguity in Parks regarding the maintenance of rights-of-way, HOA entries and pocket parks, Special Districts, etc. While there is significant time spent discussing, researching, and potentially performing work that is typically the responsibility of the HOA based on the original development agreement, there is little available documentation to confirm HOA roles and responsibilities of common areas. Additionally, Parks irrigation staff is often the first call made by concerned residents and other departments and often responds to leaks in irrigation systems on private property. Parks often assumes responsibility for shutting the water off and notifying the property owner. However, during the busiest maintenance season, this work goes undocumented and impacts the on-going maintenance workflow.
 6. **Maintenance Responsibility / GIS Definition.** Parks currently does not leverage the City's existing GIS database, which could assist in both establishing and documenting limits of responsibility. This can benefit staff by reducing the time spent discussing various interpretations or recollections of outdated agreements, as well as establishing parameters for on-going maintenance.
 7. **Cemetery Administration.** The time spent between the key staff members involved in the administration and unique maintenance needs of the cemetery is not well-documented or tracked, and results in a gap that impacts staffing needs for this unique asset.
 8. **"Other Duties as Assigned" / In-House Projects.** Due to the size of the work group, Parks is asked to assist with city-wide projects and duties that are not typically associated with parks. This ranges from overseeing construction projects, to staffing City events, and to waste removal at City facilities. The Department is responsive to these requests, but the time spent is not specifically tracked, nor built into on-going maintenance plans.

Asset Inventory/Categorization

The most current GIS data was collected during the 2012 master plan process. The data includes boundary data for all areas that Parks currently maintains, as well as point data for a variety of components. However, the data has not been updated, as Parks has added assets in the past decade. Refer to Appendix B in the Annual Work Plan for asset inventory data including additional assets added since 2011. Refer to Appendix D for a detailed list of parks.

The components tracked in GIS provide the greatest window into the on-going maintenance tasks for which Parks is responsible. However, the GIS data provides no sense of quantity of the tracked component: Bluegrass turf is a component, but overall acreage is not captured; trailheads are tracked as a component, but trail length is not captured; waste receptacles are not captured. Each of these components require on-going maintenance, and the extent of the maintenance (i.e., assigned task-hours) is determined by the quantity of the component.

Currently the PROS department categorizes the parks and open spaces within the master plan into one of nine Ownership Categories:

1. Louisville: 118 sites, 1,157.33 acres
2. Joint Ownership: 11 sites, 1,060.2 acres
3. Other: 13 sites, 1,298.5 acres
 - a. Boulder County Parks & Open Space: 1 site
 - b. Boulder County: 2 sites
 - c. Boulder Valley School District: 1 site
 - d. City of Boulder: 3 sites
 - e. City of Lafayette: 3 sites
 - f. PSCOC: 1 site
 - g. CDOT: 2 sites

While these categories serve to illustrate the areas owned by different entities, they are not helpful in determining on-going maintenance needs or anticipated levels of care for individual sites, especially as it relates to Parks services, which occur across all facility ownerships and types.

The second level of categorization provided in the Master Plan is by Class, of which there are five categories.

1. Golf Course: 1 site, 154 acres
2. Open Space: 47 sites, 2,871.75 acres
3. Open Space, Other: 2 sites, 3.0 acres
4. Parks: 66 sites, 406.28 acres
5. Parks, Other: 26 sites, 81.0 acres.

Again, these categories are sufficient to provide a secondary summary of the ownership of the assets, however they fall short of grouping sites or summarizing areas of varying maintenance needs. For example, the “Parks” and “Parks, Other” assets vary from a regional athletic complex to an undeveloped neighborhood pocket park, or a highway right-of-way to a destination playground.

The current asset inventory does not reflect day-to-day operations of Parks. Parks with playgrounds do not have the same maintenance requirements as undeveloped pocket parks; back-of-lot trail corridors do not have the same maintenance requirements as CDOT rights-of-way. Parks should track how those assets and components drive the Annual Work Plan. To this end, the Annual Work Plan template submitted along with the Summary of Findings builds upon the inventory of 2011 and expands the number of inventoried components in the overall asset database. Data sheets have been developed that compile and organize this new data for improved labor and task tracking in preparation of the Annual Work Plan.

Service Contracts

Currently, Parks contracts out several on-going maintenance tasks. These tasks include turf maintenance, downtown flower planting, downtown tree lighting, and horticultural bed care. Parks has spent an average of \$342,000 annually on contracted maintenance services in the past three years.

no	DEPT / FUND	CONTRACT	2019 CONTRACT VALUE	2020 CONTRACT VALUE	2021 CONTRACT VALUE
1	STREETSCAPE	Prof Serv - Other	\$720.26	\$1,980.00	\$2,194.83
2	STREETSCAPE	Prof Serv - Mowing	\$43,708.39	\$44,440.73	\$42,246.54
3	STREETSCAPE	Prof Serv - Pest Control	\$1,290.24	\$1,410.57	\$1,441.26
4	STREETSCAPE	Prof Serv - Weed Control	\$0.00	\$0.00	\$0.00
5	STREETSCAPE	Prof Serv - Landscape Maintenance	\$7,214.46	\$3,284.00	\$1,160.75
6	STREETSCAPE	Prof Serv - Tree / Hort Maintenance	\$20,527.50	\$16,167.00	\$22,760.00
7	STREETSCAPE	Prof Serv - Conc / Sidewalk / Trail	\$1,777.04	\$1,777.04	\$1,777.04
1	PARKS	Prof Serv - Custodial	\$15,031.60	\$22,823.31	\$42,900.00
2	PARKS	Prof Serv - Branch Site Grinding	\$21,161.25	\$12,500.00	\$12,500.00
3	PARKS	Prof Serv - Other	\$3,881.00	\$1,686.00	\$4,950.01
4	PARKS	Prof Serv - Mowing	\$97,710.76	\$93,252.22	\$88,478.19
5	PARKS	Prof Serv - Pest Control	\$3,010.56	\$3,291.33	\$3,362.95
6	PARKS	Prof Serv - Weed Control	\$0.00	\$0.00	\$0.00
7	PARKS	Prof Serv - Landscape Maintenance	\$9,433.18	\$8,520.70	\$72,589.08
8	PARKS	Prof Serv - Tree / Hort Maintenance	\$15,900.00	\$13,387.50	\$16,689.52
9	PARKS	Prof Serv - Conc / Sidewalk / Trail	\$12,235.88	\$17,999.99	\$15,000.00
10	PARKS	Prof Serv - Tennis Court Repairs	\$52,802.00	\$0.00	\$0.00
1	CEMETERY	Prof Serv - Investment Fee	\$21.46	\$9.39	\$22.40
2	CEMETERY	Prof Serv - Bank Charges	\$2,478.81	\$3,008.50	\$4,431.28
3	CEMETERY	Prof Serv - Other	\$2,420.00	\$2,420.00	\$2,650.00
4	CEMETERY	Prof Serv - Mowing	\$24,241.37	\$32,327.45	\$30,731.32
5	CEMETERY	Prof Serv - Landscape Maintenance	\$928.34	\$0.00	\$0.00
6	CEMETERY	Prof Serv - Tree / Hort Maintenance	\$900.00	\$0.00	\$0.00
1	ATHLETICS	Prof Serv - Custodial	\$400.00	\$0.00	\$0.00
2	ATHLETICS	Prof Serv - Other	\$6,587.70	\$12,620.00	\$17,641.88
3	ATHLETICS	Prof Serv - Landscape Maintenance	\$1,992.98	\$1,644.40	\$1,553.97
1	TOTAL	Sum: Mowing	\$165,660.52	\$170,020.40	\$161,456.05
2	TOTAL	Sum: Pest Control	\$4,300.80	\$4,701.90	\$4,804.21
3	TOTAL	Sum: Land. Maint.	\$19,568.96	\$13,449.10	\$75,303.80
4	TOTAL	Sum: Tree / Hort Maint.	\$37,327.50	\$29,554.50	\$39,449.52
5	TOTAL	Sum: Conc / Sidewalk / Trail	\$14,012.92	\$19,777.03	\$16,777.04

Table 2. Existing Outsourced Contract Data

Parks does not maintain records of contract performance for the tasks that are outsourced, which creates a gap in understanding what efficiencies are gained with the City's current service contracts.

Service contracts are valuable to an organization like Parks in two ways. Specialized skills and resources that are not available within the organization can be found in the private sector. A current example in Louisville is the downtown flower planting program. Urban annual flowers add color and celebration in a downtown setting but require watering and care multiple times per week. Rather than delegate a single, specialized staff person to this task, Parks could provide oversight requiring a fraction of the time and outsource this task to a private individual or business.

Conversely, the turf maintenance program requires significant labor, but the tasks require little specialized skills. In these instances, Parks can lean on the labor pool of the private sector, which is able to handle the ebb and flow of seasonal labor more efficiently than the public sector. Turf maintenance is an example of Parks focusing the staff's time on oversight and review, while allowing private companies to collect the person-power necessary to maintain bluegrass on a weekly basis.

Based on 2022 data from the City of Louisville Human Resources Department, the median total compensation value (salary plus retirement and benefits) for Parks employees was approximately

\$84,000. If \$84,000 is used as an estimate for the cost of a new Parks employee (FTE), based on the average annual contract amount of \$342,000, Parks could hire four additional employees for approximately the same cost. Parks would need to determine if those four new employees could accomplish everything done under the existing contracts.

The Inter-Government Agreements (IGAs) that govern the maintenance of the Open Space assets under varying ownerships were not provided and, by nature of being under the authority of Open Space, were excluded from the scope of this report. However, the tasks that Parks performs at these locations (flower bed maintenance, snow removal, pest management, etc.) impact the overall staff and resource needs of Parks. Tracking the tasks specifically required through these IGAs will allow Parks to capture some of the labor and data that currently is unrecorded.

Software

The City's Public Works department has adopted the Lucity city management software platform as a means of gaining departmental operational efficiencies. The department uses it to prepare on-going maintenance schedules, track asset lifecycles, record work performed, track performance measures, and create reports.

The Parks irrigation team currently utilizes GIS-based software to maintain an inventory of irrigation system data throughout the City. Independent of the rest of Parks, the irrigation team members have catalogued the irrigation system at every site they maintain, including capturing lifecycle information, preventative maintenance schedules, and labor requirements.

Benchmarking Analysis

Benchmarking can be an effective tool to identify costly or inefficient practices within the organization. The consultant team utilized the following industry benchmark reports to provide Parks with industry standards on maintenance costs and staffing levels:

- Association of Higher Education Facilities Officers (APPA) Operational Guidelines for Educational Facilities, Maintenance (2nd edition), and Custodial (third edition)
- National Recreation and Park Association (NRPA) Agency Performance Review, Park Facilities, Programming, Responsibilities and Staff, 2022

For the benchmark analysis, the following data was provided by the City:

Data Description	Quantity
Number of Parks	37
Overall acreage/square footage	355.83 AC / 15,549,955 SF
Number of Residents living in Louisville (US Census 2020)	21,226
Maintenance budgeted amount of expenses (2022)	\$2,837,320
Revenue	\$1,311,680
Maintenance Staff (Filled and Vacant Positions)	23.5
Number of playgrounds	16
Deferred Maintenance	Not provided
Number of Basketball Courts	7
Number of athletic fields	14

Table 3. Summary of Benchmarking Data

Grounds Staffing and Level of Service

A detailed labor-needs analysis was not within the scope of this project and would require a consolidated staff assignment matrix and work order analysis that is currently not available. However, we made a high-level comparison of current staffing to industry benchmarks to gain a general sense of Parks staffing levels. Benchmarking is useful for making relative comparisons but should not be considered definitive for developing staffing levels.

Data provided by Parks showed that there were 23.5 FTE (22.31 Parks and 1.19 cemetery) staff members that are currently identified as having primary responsibility for grounds maintenance. Although the function of the dedicated grounds maintenance personnel varied, and included some unique responsibilities, these individuals were responsible for carrying out the grounds functions. In addition, Parks staff are supported by contractors. Contracts currently do not mandate the number of employees or the amount of time a contractor is required to perform the tasks associated with grounds maintenance.

Table 4 represents a comparison of Parks staffing levels (not including contractors) against APPA's service level model for grounds staffing.

	State-of-the-Art Level 1	High-Level Level 2	Moderate Level Level 3	Moderately Low-Level Level 4	Minimum-Level Level 5
Total Recommended Grounds FTEs:	62	40	29	14	7
Square Feet per Grounds FTE:	250,914	387,899	538,656	1,078,899	2,095,486
Acres per Grounds FTE:	5.76	8.90	12.37	24.77	48.11

Table 4. APPA's service level model for grounds staffing

The advantage of looking at staffing through the lens of the APPA staffing model is that service level is considered, and staffing levels are linked to service level desired and/or provided.

A comparison of the APPA grounds staffing benchmarks indicates that with current in-house staffing, it would be feasible for Parks to consistently deliver grounds maintenance services between APPA level 4 (Moderately Low-level) and level 3 (Moderate level) across its roughly 356-acre portfolio. With additional data to evaluate the outsourcing influence on the staffing levels, the level of service could be

closer to APPA level 2 (High-level). Using this benchmark as guideposts, a strategic staffing plan and measurement and monitoring of outcomes can make future staffing adjustments to staffing levels more consistent, defensible, and directly linked to service level and stakeholder needs. Based on our discussions with staff, there are additional maintenance duties performed by Parks employees for the open space areas of the City, but the areas and amount of time associated with this effort is not included in the analysis.

NRPA Agency Performance Review Benchmarks

This high-level analysis provides an indication of where Parks metrics as compared to other agencies who report data to the NRPA agency performance review database. This analysis does not account for any overlapping community population or shared resources within Parks. Data associated with Open Space has not been included with any of the analysis.

Cost of Parks grounds maintenance was calculated using the 2021 budget in select categories of maintenance and operations using the NRPA agency review performance indicators. Table 5 summarizes our analysis of NRPA Park Metrics Review based on the budgeted expenditure data provided by Parks and shows for one of the metrics that, on a per capita basis, the average annual spending on Parks maintenance function fell above NRPA all agency average and the reporting agencies with less than 20,000 residents.

NRPA Benchmark	City of Louisville	NRPA 2022			
		Population Less than 20,000	Population 20,000 to 49,999	All Agencies (median)	Colorado reported (median)
Residents Per Playground	1415	1986	3111	3750	2809
FTE's per 10,000 residents	11	11.3	11.1	8.9	69
Operating Capital Per Capita	\$134.00	\$117.00	\$110.00	\$93.00	\$249.00
Acres of parkland per 1,000 residents	17	12.9	10.6	10.4	24.8
Residents per park	574	1233	1941	2323	1798
Revenue to Operating Expenditures	46.23%	25.00%	25.00%	24.00%	26.90%
Annual Operating Expenditures	\$ 2,837,320	\$ 1,200,000	\$ 3,500,000	\$ 5,079,256	Not Available

Table 5. NRPA Benchmarks Review

Using the NRPA benchmarking data, Parks is in line with their peers on staffing levels and has a higher operating budget per capita. However, the City maintains significantly more acreage of parkland than its peers that submitted to the NRPA database. Utilizing peer data for benchmarking is informative at a high level, but reporting peers could be understaffed, skewing the data. Using the APPA analysis, which includes a level of service, is a standard to compare versus looking at peer reporting. However, there is a large difference with the APPA analysis, showing the Department is significantly understaffed for the levels of service Parks is providing. If data can be provided to the consultant team on the FTE equivalent for contractors and ensure that we have accounted for all seasonal employees, we can provide a better comparison to APPA standards.

Other notable items from the NRPA benchmarks, Parks provides more parkland per resident than its peers and has a smaller residents-per-park-and-playground ratio. The included Colorado benchmarks include two entities that reported information to NRPA. However, the size of those entities is not known.

Performance Standards Analysis

To evaluate the current state of parks from a broad perspective, the consultant team used a framework for high-performance that is based on the Malcolm Baldrige quality management framework and the National Recreation and Parks Association (NRPA) national accreditation standards. The use of the NRPA standards allows us to analyze Parks overall park management practices and provide qualitative performance measures. The evaluation includes a review through the lens of a high-performance organization which assesses maturity from several perspectives and emphasizes long term planning and alignment with industry best practices. High performance organizations are those that are skilled at developing a strategy, implementing a plan to follow that strategy, operating with an effective performance management system, and continuously reassessing and adjusting their plan to meet a changing environment and maintain continual improvement.

Using this approach provides a multi-faceted understanding of Parks current maintenance and management planning and establishes a roadmap to move forward. The framework considers these dimensions, as shown in Figure 3. However, this scope of work was limited to maintenance and management planning which is primarily from the process management perspective. As we aligned the framework with NRPA standards, we also included some areas of the performance categories of workforce development, and measurement and analysis.



Figure 3. High-Performance Categories

The consultant team utilizes this framework to develop a roadmap for continuous improvement. Using this high-performance framework allows for continuous monitoring of performance to achieve the operational results that Parks is looking to achieve. We assess the performance of the organization and make recommendations for improvement by:

- Evaluating key characteristics of how the organization functions
- Evaluating the quantitative and qualitative measures currently in place
- Comparing existing processes and practices to industry best practices
- Identifying strengths and weaknesses
- Outlining a process for continuous improvement

Through this framework, we evaluated the current Parks maintenance and management planning. We are providing recommendations that detail specific and realistic ways Parks maintenance planning can incorporate strategic planning, align the strategy with the City's strategic initiatives, improve business processes, optimize its maintenance structure, become more effective and efficient with its resources, and deliver on its organizational objectives. We also developed an Annual Work Plan that is provided as

a separate deliverable that serves as the template for which Parks leadership can integrate the goals and strategies within NRPA into their own maintenance management plan.

Strategic Planning & Alignment to Standards

The development of a maintenance program that includes strategic planning, process improvement, and continual measurement and monitoring is crucial to effective Parks operations. Alignment to a standard such as the CAPRA standard will enable Parks to build a program and not just a plan. A program is a system rooted in strategic alignment, repeatable and defensible processes, and a focus on continual improvement. Using the CAPRA standard as a guiding framework enables Parks to build and sustain the long-term change the City is seeking.

In addition to the specific items in our scope of work, high-level planning items from the CAPRA standard are important to consider as Parks continues to mature the maintenance program. This includes utilizing a performance management system that enables Parks to collect the right data, formulate that data into business information, and consider that business information in determining the efficiency and effectiveness of Parks operations and maintenance.

An effective maintenance program will:

1. Include an organizational structure that is tailored to the needs and requirements of the organization
2. Contain goals and objectives that align with City goals
3. Use time, personnel, equipment, and materials effectively
4. Include work schedules based on established policies and priorities
5. Emphasize preventive maintenance
6. Ensure adequate resources
7. Incorporate environmental stewardship
8. Assume responsibility for visitor and employee safety
9. Ensure compliance with federal, state, and local laws and regulations
10. Make maintenance a primary consideration during design and construction

Organizational Structure

The current organization chart is organized by asset type, similar to the PROST Atlas: cemetery, athletic fields, natural areas. This is beneficial for cataloging areas and prioritizing departmental specialties, but this method is limiting given that many of Parks' tasks are performed at sites all across the City, not specific or limited to parks, or even open space sites. The services provided throughout the City by Forestry, Horticulture, Irrigation, Turf Maintenance, and Snow & Ice Removal inform public perception of Parks and have safety and welfare implications.

We recommend the organization of Parks establish service departments (forestry, irrigation, etc.) at the same leadership level as the site departments (cemetery, parks, etc.). Organizing Parks with service departments represented at the leadership level will provide those departments with the opportunity to contribute to overall Parks resource and maintenance planning, as well as establish their own strategic plans, and their own measuring and monitoring standards, specific to their service departments. Each of these service departments works across the City to maintain the overall civic campus of the City of

Louisville, in order to prioritize needs and requests from throughout the City, and to balance Parks overall FTE's against the growing needs of the site departments.

Another opportunity to improve the function of Parks through organization is to collect the administrative functions of Marketing, Volunteer Coordination, Information Technology, and Administrative Tasks directly under the Director. Marketing and volunteer coordination responsibilities occur in most other City departments, and in each of the sub-departments within Parks. These efforts can then be better coordinated with city-wide resources and prevent the duplication of efforts by multiple departments within Parks.

Finally, the organization structure should reflect the full staff build-out of each sub-department under Parks, based on the Annual Work Plan. As sites are assigned levels of service, and areas totaled, labor hours required for routine maintenance will determine the requisite number of staff. The organization chart should show the number of staff necessary to maintain the desired level of service at all sites throughout the City.

Organizing Parks with an emphasis on service departments will help Parks prepare accurate and executable strategic plans, with the ability to develop productive measures and standards, while monitoring their process improvement.

Maintenance Process Management

Operations and maintenance of parks ensures Parks assets are maintained appropriately and Parks operations provide a satisfactory environment to meet the community's needs. In this assessment we focused on maintenance processes, asset management processes, grounds, sustainability, and business resilience. Effective maintenance operations lead to enhanced recreational experiences, increased efficiency, reduced liability, and improved public image.

The following sections of the NRPA CAPRA standard (Sixth Edition 2019) were reviewed as part of this scope of work:

- 7.5 Maintenance and Operations Management Standards
 - 7.5.1 – Facility Legal Requirements
 - 7.5.2 – Preventative Maintenance Plan
- 7.10 – Maintenance Personnel Assignment Procedures
- 4.2 Staff Qualifications
- 4.3 Job Analyses for Job Descriptions

Current State

Operations and maintenance duties and responsibilities are known well within Parks due to the longevity of the employees, and the overall operation is consistent. Documented processes are typically a whiteboard with monthly/daily tasks with no computerized tracking system. Maintenance tasks are assigned and completed regularly, but the processes for assignment, completion, and when to utilize contractors are not consistent or documented. Contracts do exist for contractors, but the documentation of maintenance performance is not standardized.

Based on our discussions, Parks staff indicated that they currently operate at the following APPA levels of service:

Area	Score	Existing Level of Service
Turf care –	2.5	Grass cut between 5 and 10 days
Fertilizer –	2/4	2 for Turf: Healthy and growing vigorously; 4 for Shrubs: Not fertilized
Irrigation -	1	Automatically controlled
Litter -	3	Two to three times a week on average, depends on park use.
Pruning -	4	At least once per season
Disease -	4	When noticeable damage observed, and sustainability requirements dictate control
Snow	2	Removed by noon the next day
Surfaces -	3	Repaired when appearance have noticeably deteriorated
Repairs -	2	Done whenever safety is a concern
Inspections -	4	About once per month
Flowering -	3	Only perennials
Scoring: (1) – Showpiece facility; (2) - Comprehensive stewardship; (3) – Managed Care; (4) – Reactive Management; (5) Crisis Response.		

Table 6. Estimate of Levels of Service Based on Data Collected and APPA Scores

Asset Data

Currently, the City holds some asset information in GIS-based point data about parks, open spaces, civic facilities, and rights-of-way. The primary data collected was the location of each area within the City where Parks has ownership and/or work requirements, and the overall acreage. Within this data, available components are listed, such as athletic fields, picnic shelters, or trailheads. Based on field review and staff accounts, the data is accurate but lacks assets that the City added in the past ten years. The asset data also lacks information about components that drive maintenance tasks. However, this existing asset data provides a framework to incorporate additional component data, and this report provides recommendations on how Parks completes the physical asset inventory.

To determine the appropriate inventory level or groups of assets, the following elements should be considered:

1. Maintenance requirements
2. Portable vs. fixed systems
3. Financial cost of the asset
4. Criticality (impact to mission if it fails)
5. Preventative maintenance labor required
6. Life safety/regulatory requirements with record-keeping and inspection
7. Commonality of preventative maintenance tasks
8. Similar schedules of preventative maintenance

The consultant team recommends a new asset classification system based on landscape management type (listed in Appendix D) that includes additional classification layers beyond the “ownership” and “class” categories originally assigned in the Atlas. The asset data should be organized to align with Lucity’s data management and organizational structure capabilities. These new landscape management type classifications are necessary because maintaining one acre of right-of-way is not the same as maintaining one acre of park. The acres of “parks” does not reflect the breadth of scope that Parks is

required to maintain; and sites that are not really “parks” require Parks maintenance and time (flower beds at the police department site; or tree pruning at the library). Each landscape management type classification has a set of tasks associated; based on the frequency and detail of those tasks, a level of service will be achieved (or: assigning a Level of Service will dictate the frequency / detail of the tasks). Cumulating all the sites that Parks has task-responsibilities and understanding the level of service desired at each site, will provide Parks with a framework for the necessary funding to achieve the community’s goals.

To better understand the maintenance needs (tasks) for each site, the sites were divided into seven landscape management type classes, which consider similarities of components, on-going maintenance tasks, preventative maintenance tasks, and use. The division of sites by landscape management type classification will help Parks assign levels of service to each site. For example, Parks may determine that they would like the Louisville Sports Complex to be a Level of Service 1 and the athletic fields at Miner’s Park may be a Level of Service 3. This will translate not only into greater frequency of fertilization, mowing, or turf care at the Sports Complex, but also greater frequency of waste removal, urgency of irrigation repairs, and more frequent maintenance of the shrub and perennial beds at these parks.

The categorization of assets into the landscape management type classification categories reveals Parks tasks across other non-park areas of the City such as the police facility, rights-of-way, and developed neighborhood entries. Especially revelatory is the Forestry, Irrigation, Horticulture, Turf Maintenance, and Snow & Ice tasks across all landscape management type classification categories. By assigning the Level of Service to sites in the Annual Work Plan, a more complete picture of required maintenance will be captured. Additional task time can be summarized in reports to City Council requesting resources. See Table 7 below for an example of task lists provided in the AWP, Appendix C.

Facilities

Sheet Last Updated _____

The Facilities Landscape Type applies to sites that Parks performs tasks and services, but are otherwise owned and managed by another City department. From the public perspective, these sites represent the City and reflect civic pride.

Grounds Categories



		QTY	LOS 1 (Best)	LOS 2	LOS 3
1	TURF	SF	Bluegrass mowed every 3 to 5 working days; Aeration 4 times per year; Reseed/sod as necessary; Less than 1% of turf area has weeds present.	Bluegrass mowed once every five working days. Aeration carried out not less than two times per year. Reseeding or sodding done when bare spots are present. Weed control when there is a visible problem or when weeds represent 5 percent of the turf surface.	Bluegrass mowed every ten working days; no aeration, or only when fertilizing; Reseed/sod when bare spots appear; Weed control measures when 50% of small areas, or 15% of turf area has weeds present.
	Bluegrass Turf				
2	FERTILIZATION	SF	Adequate fertilization according to optimum species requirements. NPK ratios to follow local guidance; application rates and frequency should ensure an even supply of nutrient for the entire year.	Adequate fertilizer level to ensure all plant materials are healthy and growing vigorously. Rates should correspond lowest recommended rates. Nitrogen, phosphorus, and potassium percentages follow local recommendations. Trees, shrubs, and flowers receive fertilizer to ensure optimum growth.	Applied only when turf vigor is low; application once per year at one-half recommended amount.
	Bluegrass Turf				
	Flower & Perennial Beds				

Table 7. Sample Portion of a Task List by Landscape Management Type

The core of this revelation is that Parks serves as the grounds maintenance team for the entire City of Louisville. A part of this is a reflection on the magnificent performance of Parks: their reliability and professional execution have made them the go-to department for many “outside” challenges the City

encounters. Irrigation and forestry both have obligations to private residents; Parks has played a strong role in snow removal throughout the City and has taken a lead with the Fire Recovery response.

However, a combination of asset areas and community expectations has left Parks staff under-resourced to cover the day-to-day maintenance of assets. Once Parks is able to track the actual time spent within these different landscape type categories, on specific components, there will be a realization of the real costs to Parks for assets beyond the listed acreage of “parks.” As Parks develops a system of tracking this data, Parks will be able to produce accurate, timely, and straightforward reports.

Maintenance and Operations Recommendations:

Maintenance

1. Develop a preventative maintenance plan to provide periodic, scheduled inspections, assessment and repair, and replacement of infrastructure, systems, and assets. This includes certifying, checking, or testing for optimum operation based on applicable industry standards, local guidelines, City requirements and/or manufacturer’s recommendation for maintenance and replacement of parks, with the intent to ensure that park assets are maintained for optimum use and safety and have the ability to reach or extend its full life cycle and expected return on investment.
 - a. Establish specific maintenance goals and objectives to focus maintenance planning. Recommended goals are included in the Annual Work Plan.
 - b. Develop work schedules based on established policies and priorities.
 - c. Workflow and prioritization of the work needs be established for each classified task. Tasks within the workflow for each work order can include automatic scheduling (backflow preventer certification), who gets the work assignment, equipment and material needed to complete the work, lock out/tag out procedures, and the buildings’ point of contact.
2. Establish and implement a workflow process that recognizes needs, responsibilities, and response time requirements for daily maintenance tasks, capital renewal, preventative maintenance (PM), and corrective maintenance. Provide operational responsibilities that aligns with the staffing structure.
3. Develop service level agreements (SLA) for maintenance functions between departments and outside agencies (such as HOAs, CDOT, etc.) that clearly delineate what maintenance functions are completed by each organization, timeframes, and other expectations. Formalizing service level agreements between departments and outside agencies would clarify expectations and start eliminating confusion. These can be updated once core maintenance functions are clearly defined for Parks.
4. Develop and implement a documented inspection process to inspect work performed by in-house and contracted staff. A quality assurance plan should be developed to define the required quality of work, the process used to evaluate the quality of work performed, and the process that should be followed when the quality of work does not meet the requirements. When developing the plan, first determine reasons why quality assurance problems may occur or have occurred in the past. Some reasons may include worker productivity, lack of necessary resources, lack of supervision, project is not appropriately

-
- staffed, or the project duration was not accurately estimated. After the reasons have been identified, document a process to resolve each within the quality assurance plan. While writing the plan, determine which reasons will likely have the largest impacts on the organization and determine a strategy to prioritize them.
5. Consolidate maintenance and capital renewal planning under the Lucy platform for major assets across Parks. For specific operational needs, continue to support and integrate workforce skills/training between major maintenance functions and operational functions.
 6. Update the asset inventory within Lucy to include the integration of the water systems, park assets, park infrastructure, and recurring maintenance plan. As the inventory information develops, refinement of the data will occur. For example, area calculations of the overall park area include the baseball/softball fields as they are generated through GIS. A double counting exists of the square footage /acreage of the fields. These should be subtracted from the overall park area. Additional park assets will require the cleaning of the data to ensure accurate data.
 7. Create a plan to improve the effectiveness of updating asset and equipment records and implement it. Be sure to track the process during implementation to help reach the goal of developing a more effective process.

Grounds

8. Identify desired service levels for grounds functions across Parks. Determine the level of service expected for each park space type. This will ensure that visitors experience a similar level of service across all City parks and will allow you to further refine your staffing needs.

Sustainability

9. Establish a sustainability policy on environmental sustainability that is aligned with the Louisville Sustainability Action Plan. The policy should address sustainable product purchasing, reduction and handling of waste, wise use and protection of land, air, water, and wildlife, and sustainable design/construction of buildings. Include Parks natural resource management plans and other areas of sustainability already implemented. Note: CAPRA strives for a zero-waste plan.
10. Develop an implementation plan based on the sustainability policy.
11. Review Parks Integrated Pest Management (IPM) strategy and on-going IPM operations, balancing the labor-intensive work against community expectations. Continue to support and revise Parks IPM program based on industry best practices.
12. Develop water conservation strategies based on CAPRA best management practices, regional successful low impact development strategies, and appropriate planting palettes.

Resilience

13. Conduct Parks specific resilience planning that includes security, emergency preparedness and continuity of operations. Once this planning process is in place and plans are developed, there will be tactical operational items to consider such as routinely reviewing these plans, conducting after action reports, and continual improvement in these areas. Specific short-term recommendations that could be implemented prior to the planning process include:

-
- a. Conduct physical security assessments of all parks. This assessment will provide a means of understanding risks and vulnerabilities, prioritizing needs and solutions, and creating a long-term, sustainable safety and security plan.
 - b. Develop Parks specific emergency preparedness plans and ensure staff receives the required training.
 - c. Communicate and educate personnel on existing procedures through drills, tabletop exercises, and other engagement activities.

Regulatory Compliance

- 14. Conduct a regular review of legal requirements related to facilities, such as licenses, sanitary regulations, fire laws, and safety measures, and inspections of adherence thereto.
- 15. Continue to work towards ADA compliance. It is our understanding recommendations are in place and the City is working towards compliance.
- 16. See security, emergency preparedness, and continuity of operations recommendations above.

Measurement and Analysis

- 17. Develop a consistent performance management process. A high-performance organization will transform data into metrics to help make proactive decisions. Performance metrics are a measure of an organization's activities and performance. It is essential for organizations to identify their strategic plans, translate their strategy into operational targets, and develop a metrics program to measure and manage their performance. Metrics are among the most valuable tools available for prioritizing work and demonstrating value to the overall organization.
 - a. Review current metrics and ensure the key performance indicators (KPIs) are effective for decision-making. The KPIs should be a small number of the most valuable metrics that will help Parks leadership measure the overall effectiveness and efficiency of the delivery of services. Focus Parks KPIs on outcomes, not activities. Strive for Parks KPIs to not include any check-the-box type of metrics. A 2020 KPI refinement report for the City identified the average number of metrics reported by peer communities to be sixty-six and at the time, the City had 547 metrics; too many metrics will result in overburdening Parks, rather than creating understanding. The December 2020 KPI list provided to our team included 13 KPIs that seemed directly related to Parks and three KPIs related to maintenance and management of parks. Note, the Annual Work Plan includes a suggested list of KPIs for Parks maintenance.

Information Management and the Use of Work Management Technology

- 18. Integrate the use of work management technology, such as the Lucity software currently utilized by the City. Use of technology is an important tool in managing maintenance workflow. A major factor in maintenance workforce efficiency is clearly defining the workflow and the use of technology to guide the organization and staffing of the ground's maintenance function. Although different technologies were in use to guide the maintenance function across the department, it is our understanding that Lucity is an available software application. Lucity, when used to its

fullest potential, as identified in our recommendations below, should meet the needs of Parks. Work order development can include preventative maintenance, corrective maintenance, capital improvements, and Parks own customized work types. As Parks implements the recommendations and moves toward consistency, service level agreements, and documented maintenance processes, the full value of the Lucity software will be recognized. With Lucity's existing use by the City, the implementation process will have resources available, and Parks staff will have a network of people to learn from.

- a. Incorporate the role of Lucity Administrator. At least one employee should be responsible for administration of the Lucity program that involves primary job duties of management of data, workflow processes, work order processes, KPI reports, and continuous improvement of the system. This position should also be given the full administration of the software application with the goal of the position to include improving Parks management communication between all customers and the department. However, the cybersecurity requirements should be kept in the IT department. Note, the City has a contract with a third party that is currently performing Lucity administrator functions.
- b. Develop and utilize a consistent work order process. This includes developing and utilizing consistent configuration codes, such as work type, priority, and status codes and definitions and how data is entered into and reported from Lucity. Attention should be paid to the priority and status codes from the customer standpoint. As an example, work is created (new), assigned, in progress, on hold (various potential reasons including waiting for parts, access, approval, customer, etc.), completed, and closed. Well defined codes can provide a means of communicating expectations and tracking the timely performance of work.
 - i. **Work Type Categories** - The work type and category codes are important to organize the data in Lucity to enable consistent reporting of metrics. The recommended work type and category codes provide an organized accounting of work performed if it is recorded and entered in Lucity.
 - ii. **Priority Codes** - Well defined priority codes can provide a means of communicating expectations and tracking the timely performance of work. Each priority code should have a description of the work, target response times, and relevant examples.
 - iii. **Work Order Status Codes** - A variety of work order status codes should be implemented to allow for better tracking and communication with customers.

Workforce

Effective workforce development planning includes understanding the knowledge, skills, and competencies required to accomplish the work and developing a training plan that will fill or enhance those competencies. This will help ensure that staff are qualified to perform their job duties and operate programs and services in the furtherance of goals and objectives.

Current State

Parks has a start to creating comprehensive job descriptions for all positions available in the Department. It can be challenging to align the proper requirements, skill sets, and compensation into each job description, but this is a critical step to maintaining qualified employees to produce the level of quality that customers have come to expect.

- Parks should maintain a current job description for each unique position and for each “tier” of employment below the management level.
- Job descriptions should be specific to the unique position or tier level on the organization chart. Vague language can be beneficial for the City to allow unforeseen tasks to be assigned to the most available employee; but consideration should be taken regarding job expectations, labor time, and employee skill sets when assigning tasks extraneous to the positions scope.

Deploying an effective workforce starts with a clear understanding of the knowledge, skills and competencies required to accomplish the work and meet stakeholder needs. Workforce development tools such as labor needs analysis and competency development plans can lead to a highly skilled workforce and workforce strategies that balance in-house capabilities with outsourced services that are aligned and optimized to deliver the service levels needed. An effective process to optimize workforce development includes these key steps: alignment, assessment, and development of a roadmap.

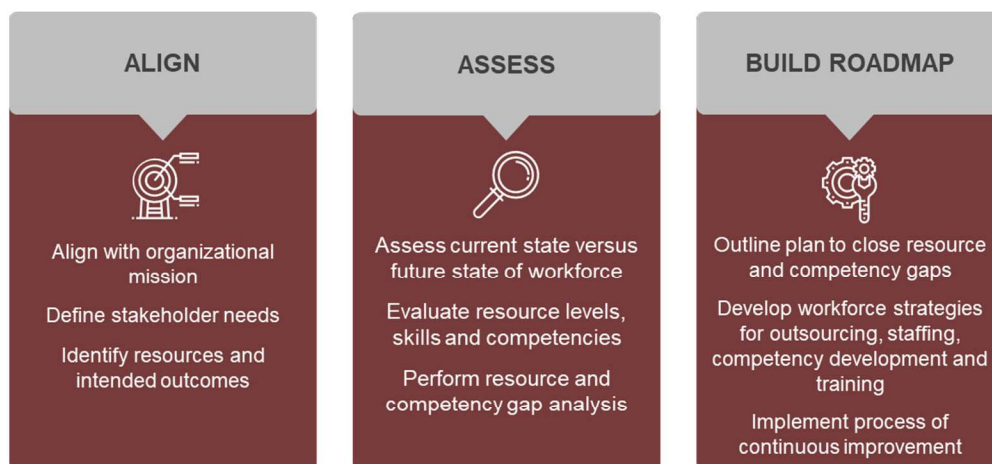


Figure 4. Steps in the development of a workforce development plan

Workforce Recommendations:

1. Develop and implement a workforce development program using the process described above. This process focuses on identifying what knowledge and skills are needed for each position (job analysis), assessing the skill level of personnel, and identifying training that will best fill any competency gaps.
 - a. Based on the Asset Management Classification Task List, Parks can create a list of skills required to keep up with routine maintenance, as well as specialized skill sets that are necessary to plan and manage the technical aspects of Parks operations.
2. Implement a staffing plan consistent with the benchmarking recommendations. This plan should include a more detailed labor needs analysis to determine specific staff types and ratios based on the desired levels of service.
3. Ensure job descriptions are based on job needs and include:
 - a. Duties of each position
 - b. Responsibilities of each position
 - c. Tasks of each position; and
 - d. Minimum level of proficiency necessary in the job-related skills, knowledge, abilities, and behaviors (See recommendation below)

While understanding the complete maintenance needs of Parks is critical to on-going success, to begin completing the job descriptions, Parks could start with the least-skilled job descriptions for each sub-area (Forestry, Irrigation, Horticulture, etc.), then develop job descriptions for the positions requiring the most technical skill sets (the Forester, Playground Inspectors, Department Heads, etc.). As the department matures, there will be a need to create job descriptions for additional layers of labor and management.

4. Implement a succession planning process that builds off Parks workforce development plan. This process can help develop and sustain a workforce that embodies the knowledge, skills, and organizational capabilities required to effectively manage Parks in the future. The succession plan should utilize the workforce development plan to build your workforce for the future. Succession plans should start with the end in mind when considering training plans.

Appendix A: Survey Summary

To kick-start the planning process, City staff and the consultant team developed a survey that was electronically distributed to City Council and the Parks and Public Landscapes Advisory Board (PPLAB). Although not all members completed the survey, the answers to the survey provided the consultant team with a snapshot of existing perceptions and expectations. The following information contains a consolidated summary of survey findings:

1. The number of parks and amount of space is the most compelling attribute of the City's park system.
2. Lack of systematic maintenance is a concern, as well as some concern about ensuring that trained people are engaged in specific maintenance tasks.
3. Mowing is a concern: some residents would like to see more, and some residents would like to see less.
4. There is a desire/need to address and implement water conservation measures by reducing need for irrigation (xeriscaping).
5. The need for a management and maintenance plan is apparent and desired.
6. PPLAB would like more information regarding budgets allocated to parks maintenance.
7. There are differing views regarding current maintenance of parks, which range from "great" and "fantastic" to "not meeting expectations."
8. There is a desire/need for reporting of standardized Key Performance Indicators (KPIs).

**ORDINANCE NO. 1856
SERIES 2023**

AN EMERGENCY ORDINANCE FOR EXTENDING THE CITY'S THREE-EIGHTHS OF ONE PERCENT (0.375%) SALES TAX FOR PARKS AND OPEN SPACE PURPOSES FOR AN ADDITIONAL 10 YEAR PERIOD, IMPOSING AN ADDITIONAL ONE-EIGHTH OF ONE PERCENT (0.125%) SALES AND USE TAX FOR OPEN SPACE PURPOSES AS PROVIDED HEREIN; AND PROVIDING FOR THE SUBMISSION OF THE BALLOT QUESTION TO A VOTE OF THE REGISTERED ELECTORS AT A REGULAR ELECTION TO BE HELD NOVEMBER 7, 2023

Section 1. The following ordinance of the City of Louisville, Colorado, is hereby adopted to read:

WHEREAS, the City of Louisville (the "City"), is a Colorado home rule municipal corporation duly organized and existing under laws of the State of Colorado and the City Charter (the "City Charter"); and

WHEREAS, the members of the City Council of the City (the "City Council") have been duly elected and qualified; and

WHEREAS, Article X, Section 20 of the Colorado Constitution, also referred to as the Taxpayer's Bill of Rights ("TABOR"), requires voter approval for any new tax, any increase in any tax rate, the creation of any debt, extension of an expiring tax, and the spending of certain funds above limits established by TABOR; and

WHEREAS, pursuant to Article 12 and Section 4-8 of the City Charter, the City may authorize the issuance of bonds, the imposition of new taxes and the increase of a tax rate by ordinance and upon approval of the registered electors of the City; and

WHEREAS, the City will hold a regular election on November 7, 2023, as a coordinated election pursuant to the Uniform Election Code of 1992, as amended; and

WHEREAS, TABOR requires that the City submit ballot issues, as defined in TABOR, to the City's registered electors on specified election days before action can be taken on such ballot issues; and

WHEREAS, November 7, 2023, is one of the election dates at which TABOR ballot issues may be submitted to the registered electors of the City pursuant to TABOR; and

WHEREAS, pursuant to Ordinance No. 1119, Series 1993, the City Council referred to the voters a TABOR ballot issue concerning imposition for a ten-year period of a temporary $\frac{3}{8}\%$ sales and use tax increase for the acquisition of land in and around the City of Louisville for open space buffer zones, trails, wildlife habitats, wetlands preservation and future parks, and such ballot issue was approved by a majority of the

City's voters; and

WHEREAS, pursuant to Ordinance No. 1395, Series 2002, the City Council referred to the voters a TABOR ballot issue for the continuation of such sales and use tax for an additional ten-year period for the acquisition of land in and around the City of Louisville for open space buffer zones, trails, wildlife habitats, wetlands preservation and future parks; and for the development, construction, operation and maintenance of such open space zones, trails, wildlife habitats, wetlands and parks, and such ballot issue was approved by a majority of the City's voters; and

WHEREAS, pursuant to Ordinance No. 1575, Series 2010, the City Council referred to the voters a TABOR ballot issue for the imposition of a permanent City use tax at a rate of 3.50% to supersede the City's then-current use tax, with revenues from a $\frac{3}{8}$ % percent rate of use tax to be used exclusively for the purposes consistent with ballot issue 2D as stated in the recital above, and such ballot issue was approved by a majority of the City's voters; and

WHEREAS, pursuant to Ordinance No. 1617, Series 2012, the City Council referred to the voters a TABOR ballot issue for the continuation of such sales tax for an additional ten-year period for the acquisition of land in and around the City of Louisville for open space buffer zones, trails, wildlife habitats, wetlands preservation and future parks; and for the development, construction, operation and maintenance of such open space zones, trails, wildlife habitats, wetlands and parks, and such ballot issue was approved by a majority of the City's voters; and

WHEREAS, the temporary 0.375% sales tax will expire on December 31, 2023, unless it is continued by approval of the City's voters; and

WHEREAS, the City Council determined in Ordinance No. 1854, Series 2023, that it should refer to the voters at the November 7, 2023 election a TABOR ballot issue concerning continuation of the City's temporary sales tax with revenues to be evenly split between open space and parks and imposition of a new 0.125% sales tax for open space and parks; and

WHEREAS, upon further consideration, the City Council has determined the TABOR ballot issue for the new tax should include both sales and use taxes; and

WHEREAS, as was set forth in Ordinance No. 1854, the City Council confirms in this ordinance it has identified additional needs for open space acquisition, improvement, maintenance, and wildfire mitigation within open space areas, and is of the opinion that it should refer to the voters at the November 7, 2023 a TABOR ballot issue concerning an additional 0.125% sales and use tax solely dedicated to these purposes, with revenues derived from this sales and use tax to target the following areas identified as being priority needs of the City:

- The ability to obtain available land for Open Space designation and

preservation including priority parcels as determined by the Open Space Advisory Board and City Council;

- Trail development, reducing deferred maintenance for aging infrastructure, enhancing Community Outreach and Education programming;
- Increased or enhanced trail maintenance, natural resource management, habitat restoration, and general day to day maintenance practices;
- Land management best practices to assist with wildfire mitigation such as regenerative agriculture, mechanical controls, and invasive species control; and

WHEREAS, if the ballot issue set forth herein is approved by the City's voters, the City will establish separate open space and parks funds, into which the revenues will be deposited until spent for the voter-approved uses; and

WHEREAS, the City Council finds that an emergency exists because, due to the coordinated election deadlines set forth in the Intergovernmental Agreement between the City and Boulder County, the City must certify the ballot content for the November 7, 2023 election by no later than September 8, 2023.

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

A. Subsection A of Section 3.20.200 of the Louisville Municipal Code, regarding the sales tax levy, is hereby amended to read as follows (words added are underlined; words deleted are ~~stricken through~~):

Sec. 3.20.200. Levy of tax; rate.

A. There is hereby levied, and there shall be collected and paid, a sales tax equal to 3.15 percent (3.15%) of the purchase price of tangible personal property at retail or the furnishing of services, except that:

1. For the ten-year period beginning on January 1, 2024 ~~2014~~, there is hereby levied, and there shall be collected and paid, an additional sales tax of three-eighths of one percent (0.375%) of the purchase price of tangible personal property at retail or the furnishing of services, as authorized at the November 7, 2023 ~~November 6, 2012~~ election, and
2. For the ten-year period beginning on January 1, 2019, there

is hereby levied, and there shall be collected and paid, an additional sales tax of one-eighth of one percent (0.125%) of the purchase price of tangible personal property at retail or the furnishing of services, as authorized at the November 7, 2017 election; and

3. For the ten-year period beginning on January 1, 2024, there is hereby levied, and there shall be collected and paid, an additional sales tax of one-eighths of one percent (0.125%) of the purchase price of tangible personal property at retail or the furnishing of services, as authorized at the November 7, 2023 election.

B. Section 3.20.300 of the Louisville Municipal Code, regarding the use tax levy, is hereby amended to read as follows (words added are underlined; words deleted are ~~stricken through~~):

Sec. 3.20.300. Levy of tax; rate.

There is hereby levied, and there shall be collected and paid, a tax upon the privilege of using, storing, distributing, or otherwise consuming in the City any article of tangible personal property or services purchased, leased or rented from sources outside the City, on which a sales tax has not been paid and as specified in Section 3.20.305, and upon rental of storage space within the City ("use tax"). The amount of the use tax shall be 3.65 percent of the purchase price thereof, except that for the ten-year period beginning January 1, 2024, there is hereby levied, and there shall be collected and paid, an additional use tax of one-eighths of one percent (0.125%) collected and paid as set forth in this Section, as authorized at the November 7, 2023 election.

C. Subsection D of Section 3.20.600 of the Louisville Municipal Code is hereby amended to read as follows (words added are underlined; words deleted are ~~stricken through~~):

Sec. 3.20.600. Sales tax—Capital improvement fund.

D. Revenues from the temporary ~~¾~~ 0.375 percent sales tax imposed for the ten-year period beginning on January 1, 2024 ~~2014~~ shall be used exclusively for the following purposes:

1. one-half of such revenues shall be used for acquisition of land in and around the city for open space buffer zones, trails, wildlife habitats, wetlands preservation and ~~future~~ parks; and for the development,

construction, operation and maintenance of such open space zones, trails, wildlife habitats, and wetlands ~~and parks.~~

2. one-half of such revenues shall be used for acquisition of land in and around the city for parks; and for the development, construction, operation and maintenance of parks.

D. Section 3.20.600 of the Louisville Municipal Code is hereby amended by the addition of a new subsection F to read as follows:

Sec. 3.20.600. Sales tax—Capital improvement fund.

F. Revenues from the 0.125 percent sales tax imposed for the ten-year period beginning January 1, 2024, approved at the November 7, 2023 election, shall be used exclusively for open space acquisition, restoration, preservation, protection, and maintenance, and mitigation of wildfires in open space areas.

E. Section 3.20.610 of the Louisville Municipal Code is hereby amended by the addition of a new subsection C.5 to read as follows:

Sec. 3.20.610 Use tax – Uses of specified revenues.

C.5. Revenues from the 0.125 percent use tax imposed for the ten-year period beginning on January 1, 2024, approved at the November 7, 2023 election, shall be used exclusively for open space acquisition, restoration, preservation, protection, and maintenance, and mitigation of wildfires in open space areas.

F. Section 3.20.610.E of the Louisville Municipal Code is hereby amended to read as follows (words added are underlined; words deleted are ~~stricken through~~):

Sec. 3.20.610. Use tax – Uses of specified revenues.

E. Except for those revenues subject to subsection A, B₁ ~~and C~~ and C.5 of this section, the City Council shall have the authority by resolution to waive or reduce the amount of the use tax otherwise due and payable to the City pursuant to Section 3.20.300 and to enter into agreements for the sharing or crediting of revenues from the tax imposed by said 3.20.300, if City Council determines that such waiver, reduction, sharing or credit is in furtherance of a public purpose and the best interests of the City.

Section 2. Total City sales and use tax revenues are estimated to increase by up to \$1,500,000 in the first full year in which the additional sales and use tax provided for in this ordinance is in effect. However, the revenues from said sales and use tax may be collected and spent, regardless of whether said revenues, in any year after the first full year in which said sales and use tax is in effect, exceed the estimated dollar amount stated above, and without any other limitation or condition, and without limiting the collection or spending of any other revenues or funds by the City of Louisville, under Article X, Section 20 of the Colorado Constitution or any other law.

Section 3. This ordinance shall not take effect unless and until a majority of the registered voters voting at the special municipal election on November 7, 2023 vote to approve the ballot question set forth below in the following form:

SHALL THE CITY OF LOUISVILLE TAXES BE INCREASED \$1,500,000 IN THE FIRST FULL FISCAL YEAR AND BY SUCH AMOUNTS AS MAY BE GENERATED ANNUALLY THEREAFTER, BEGINNING JANUARY 1, 2024 AND AUTOMATICALLY EXPIRING AFTER TEN YEARS, BY THE IMPOSITION OF AN ADDITIONAL .125 PERCENT SALES AND USE TAX TO BE USED SOLELY TO ACQUIRE, RESTORE, PRESERVE, PROTECT, AND MAINTAIN OPEN SPACE AND MITIGATE WILDFIRE RISKS WITHIN OPEN SPACE AREAS; AND SHALL THE CURRENT .375 PERCENT SALES TAX APPROVED BY THE VOTERS IN 2012 FOR OPEN SPACE AND PARKS PURPOSES BE EXTENDED FROM ITS CURRENT EXPIRATION DATE OF DECEMBER 31, 2023 FOR AN ADDITIONAL TEN YEARS, TO BE EQUALLY DIVIDED BETWEEN SEPARATE PARKS AND OPEN SPACE FUNDS, WITH THE OPEN SPACE FUNDS USED FOR THE PURPOSES DESCRIBED ABOVE AND PARKS FUNDS USED SOLELY TO ACQUIRE, IMPROVE, AND MAINTAIN PARKS; AND SHALL SUCH ALL SALES AND USE TAX REVENUES BE COLLECTED, RETAINED, AND SPENT AS A VOTER-APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

YES _____
NO _____

Section 4. The election shall be conducted as a part of a coordinated mail ballot election. Pursuant to C.R.S. Section 31-10-102.7, the City will utilize the requirements and procedures of the Uniform Election Code of 1992, articles 1 to 13 of title 1, C.R.S., as amended, in lieu of the Colorado Municipal Code of 1965, article 10 of title 31, C.R.S., as amended. The City Clerk is hereby appointed as the designated election official of the City for purposes of performing acts required or permitted by law in connection with the election.

Section 5. Because the election will be held as part of the coordinated mail ballot election, the City Council hereby determines that the County Clerk shall conduct the election on behalf of the City, to the extent and as provided in the Uniform Election

Code, as amended, and the City Clerk is hereby appointed as the designated election official for the City. The officers of the City are hereby authorized to enter into one or more intergovernmental agreements with the County Clerk pursuant to Section 1-7-116 and/or Article 7.5, Title 1, C.R.S. Any such intergovernmental agreement heretofore entered into in connection with the election is hereby ratified, approved and confirmed.

Section 6. The provisions of this ordinance relating to the amendment of the Municipal Code of the City of Louisville shall take effect following passage and approval thereof as provided in Section 3, on January 1, 2024.

Section 7. If any portion of this ordinance is held to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council and the registered voters of the City hereby declare that they would have passed and approved this ordinance and each part hereof irrespective of the fact that any one part be declared invalid.

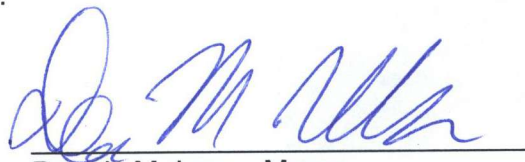
Section 8. The repeal or modification of any provision of the Municipal Code of the City of Louisville by this ordinance shall not release, extinguish, alter, modify, or change in whole or in part any penalty, forfeiture, or liability, either civil or criminal, which shall have been incurred under such provision, and each provision shall be treated and held as still remaining in force for the purpose of sustaining any and all proper actions, suits, proceedings, and prosecutions for the enforcement of the penalty, forfeiture, or liability, as well as for the purpose of sustaining any judgment, decree, or order which can or may be rendered, entered, or made in such actions, suits, proceedings, or prosecutions.

Section 9. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof are hereby repealed to the extent of such inconsistency or conflict.

Section 10. Ordinance No. 1854, Series 2023, is hereby repealed.

Section 11. The City Council herewith finds, determines and declares that this ordinance is genuinely and urgently necessary for the immediate preservation of the public health, safety, and welfare because the City's Intergovernmental Agreement with Boulder County for conduct of the November 7, 2023 coordinated election requires the City to certify ballot content by no later than September 8, 2023.

INTRODUCED, READ, PASSED AND ADOPTED AS AN EMERGENCY ORDINANCE BY TWO-THIRDS OF THE ENTIRE CITY COUNCIL, AND ORDERED PUBLISHED this 5th day of September, 2023.



Dennis Maloney, Mayor

ATTEST:


Meredyth Muth, City Clerk



APPROVED AS TO FORM:


Kelly PC
City Attorney

2023 Ballot Question

To view the full text of the Ballot Question, visit LouisvilleCo.gov/Elections

CITY OF LOUISVILLE
OPEN SPACE AND PARKS
SALES AND USE TAX

WHAT THE BALLOT ISSUE IS

The ballot issue proposes to:

1. Extend the current sales tax of 0.375 percent, which voters initially approved in 1993 and then voted to extend in 2002 and 2012, for open space and parks purposes.
2. Increase the tax by an additional .125 percent. This increased funding would be dedicated only to open space to acquire, improve, restore, preserve, protect, and maintain open space land and mitigate wildfire risks within open space areas.
3. Continue the total .5 percent tax (5 cents on every \$10) for ten years until 12/31/2033.
4. Utilize the tax solely for parks and open space purposes.

WHAT THE BALLOT ISSUE IS NOT

The ballot issue does not propose to:

1. Increase taxes without a specified purpose.
2. Allocate the funds to other City projects or initiatives beyond open spaces and parks maintenance, operations, and open space land acquisition.
3. Extend the tax beyond the specified 10 year period ending 12/31/2033.

HISTORY OF CURRENT TAX

In 1993, Louisville voters approved a 0.375% sales and use tax increase to create a dedicated funding source for the maintenance of parks, trails, open space, and land acquisition. In 2002 and 2012, voters approved an extension of this tax for another ten years. The tax in its current form will expire at the end of 2023.

The tax, equal to 3.75 cents on every \$10 spent, generates approximately about \$2.85 million per year and is the primary funding source for Open Space and Parks operations. The entire fund balance for the Open Space and Parks Fund is restricted by voters for the acquisition, development, maintenance, and operation of open space, trails, wildlife habitats, wetlands, and parks. The funds are distributed across all aspects of Open Space and Parks including staffing, maintenance, purchasing, service agreements, land acquisition reserves, capital projects, volunteer programs, educational events, and more.

Current Tax

0.375%
(3.75 cents on every \$10)
Current sales tax
will expire 12/31/2023
Estimated Revenue 2.85 M / year

Proposed Tax

0.5%
(5 cents on every \$10)
Proposed sales tax that
would expire 12/31/2033
Estimated Revenue 3.6 M / year



ARGUMENTS FOR THE BALLOT ISSUE:

Primary Funding Source: The Open Space and Parks Sales and Use Tax is the main source of revenue for parks and open space and the discontinuation of this tax could impact service levels and City budget.

Maintaining Current Properties: The tax revenue facilitates the maintenance and enhancement of existing properties and trails, guaranteeing their accessibility and upkeep for both present and future generations.

Fire Mitigation Priority: Allocating more resources to fire mitigation and prevention is crucial to safeguard the City and its public lands from potential wildfire risks.

Enhancing Quality of Life: Parks and open spaces significantly contribute to residents' quality of life by offering areas for outdoor activities, relaxation, and community gatherings.

Land Acquisition Capability: Having available funds allows the City of Louisville to purchase new properties for dedication as open space when opportunities arise.



ARGUMENTS AGAINST THE BALLOT ISSUE:

Financial Strain: Increasing taxes could impose an extra financial burden on individuals and families, potentially affecting household budgets and disposable income.

Adequate Open Space & Parks: The City of Louisville already designates or manages sufficient open space and parks and the acquisition of additional land is unnecessary.

Lack of Detailed Spending Plan: With shifting City priorities and variability of funding, there is not a detailed plan on how the tax revenue will be utilized.

Expiration of Original Tax: The initial tax was designed to last for ten years and it should come to an end as originally planned.

Unpredictable Future: Given the uncertainty of future economic conditions there is unpredictability about committing to a tax increase.

LouisvilleCo.gov/Elections



HOW IS THE TAX MONEY USED?

The current Open Space and Parks Sales and Use Tax generates approximately about **\$2.85 million per year** and is the main source of funding for the programs and services below.



TRAILS CONSTRUCTION & MAINTENANCE

The City of Louisville manages and maintains approximately 32 miles of both soft and hard surface trails, 25 of which are exclusive to Open Space. These trails connect residents and visitors to open space, parks, and surrounding communities while supporting methods of alternative transportation.

32 MILES OF TRAIL

OPEN SPACE OPERATIONS & MAINTENANCE

The City currently has 31 Open Space properties. There are 19 individual properties (649 acres) owned and maintained by the City of Louisville and 12 properties (1,225 acres) jointly owned and maintained with Boulder County Open Space or Lafayette.

2000 ACRES OF OPEN SPACE



PARK OPERATIONS & MAINTENANCE

The Parks Division manages the amenities, programs and services for over 100 individual sites located on 350 acres of designated park land throughout the City. This includes 37 parks, 16 playgrounds, 7 basketball courts, 14 athletic fields, 11 tennis courts, 5 pickleball courts, 1 multipurpose in-line skating rink, and the City skate park.

37 PARKS & 16 PLAYGROUNDS



2023 Open Space & Parks Projects

- Wildfire Hazard & Risk Assessment Plan
- Cattle Grazing on Davidson Mesa
- Goat Grazing on North Open Space
- Coyote Run Trail Resurfacing Project
- Tennis Court Resurfacing
- 104th Street Trail Connection w/ City of Lafayette, CDOT, and Boulder County
- Median Renovation Project
- Joe Carnival Park Enhancement & Playground Replacement
- Meadows Park Enhancement & Playground Replacement
- Community Park Irrigation & Pond Renovation
- Fence Repair & Replacement

Programs & Services

- Bee City Program
- Habitat & Land Management
- Holiday Lights
- Picnic Shelter Reservations
- Mowing
- Ranger Naturalist Program
- Raptor Monitoring
- Open Space Education Events
- Snow Removal
- Trash Removal
- Tree Branch Recycle Site
- Weed Control
- Wildfire Mitigation
- Wildlife Opportunities (fishing, wildlife habitats, birding sanctuaries, etc.)



OPEN SPACE ACQUISITIONS AND CONSERVATION

The Open Space Mission is to conserve and restore Open Space through land acquisition and management for the protection of natural and cultural resources and provide opportunities for education, volunteering and appropriate passive recreation.

The most recent acquisition was the Mayhoffer Farm Property, which was jointly purchased by Boulder County, Lafayette, and Louisville in 2017. The 165-acre property forms a key part of the rural buffer zone between Lafayette and Louisville and is also locally significant for its history of coal mining and agriculture.



QUESTIONS?

Visit the City's website at LouisvilleCo.gov/Elections or call us at 303.666.6565

*This factual summary from the City of Louisville is for informational purposes only and provides arguments both for and against this ballot issue. It is not intended to urge a vote for or against the ballot issue.



LouisvilleCo.gov/Elections

Parks Fund Long-Term Structural Issue

Finance Committee – June 11, 2025

Presented by:

Ryder Bailey, CPA – Finance Director

Adam Blackmore – PROS Director

Abby McNeal – Parks Superintendent

Background

- Before 2024, Open Space and Parks shared a single Fund.
- Measure C (Approved by voters in 2023) restructured funding:
 - 3/8 of a cent split evenly between Parks & Open Space
 - New 1/8 cent for Open Space uses only
- Parks Fund (211) and Open Space Fund (210) created
- Former Fund (201) closed in 2024

Structural Deficit Overview

- Forecast (2026–2030): Recurring expenses are anticipated to exceed recurring revenues
- Capital Expenses shifted out of Fund, into the Capital Fund
- Reliance on fund balance to maintain operations
- City policy requires ***structurally*** balanced budgets

City Financial Policy 5.3

- $\text{Balanced Budget} = \text{Revenues} + \text{Fund Balance} \geq \text{Total Appropriations}$
- $\text{Structurally Balanced} = \text{Recurring revenue} \geq \text{Recurring expenditures}$
- Requires a corrective plan to address structural imbalances

Forecasted Deficits by Year

2026: \$18,436

2027: \$63,118

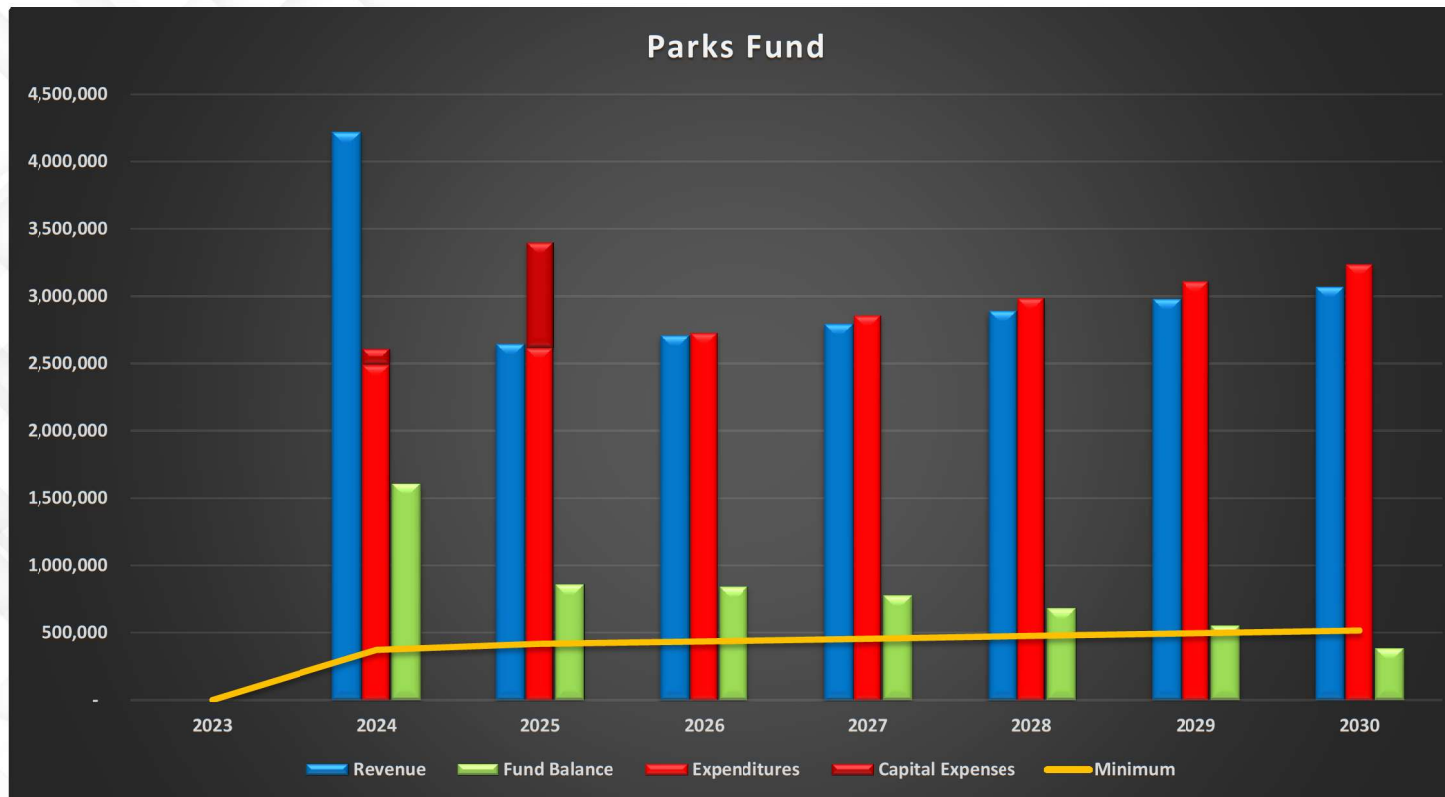
2028: \$95,138

2029: \$129,458

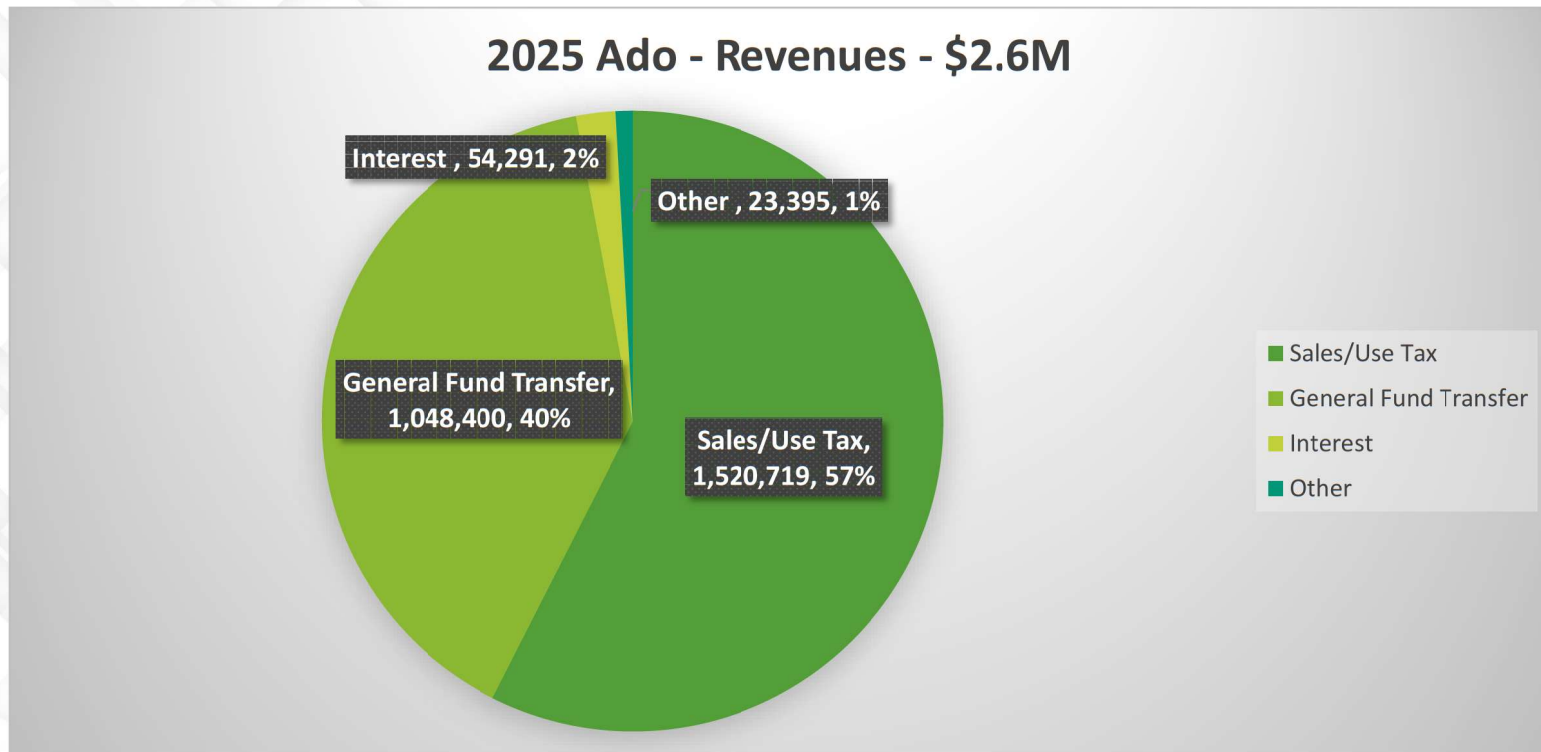
2030: \$166,108

Total (2026–2030): \$472,258

Long Term Financial Forecast



2025 Adopted Revenues/Sources



Capital Funding Challenges

- No capital investment from Parks Fund after 2025
- Dependent on Capital Projects Fund and Conservation Trust Fund
- No ***dedicated*** capital source post-Measure C

2025–2026 Budget Reductions

- \$80,000 cut from Water & Professional Services
 - Cuts based on trends and turf conversions
- Future cuts unlikely without service impacts
- Increases in costs could reduce other services

General Maintenance Plan Findings

- 2022 GMMP: Parks providing Level 4–5 services
- Level 3 (average) service needs +5 FTEs
- No budget/staff increases despite cuts
- Community service expectations
- The Plan is included as an Attachment to the Staff Report

Sustainability Concerns

- Continuing high service levels are not sustainable
- Risks: high staff turnover, lower morale, lower quality
- Disconnect between expectations and funding

Recommendation

- Discussion item for Finance Committee
- Feedback to inform the 2026 Supplemental Budget Development
- Parks, Finance, and CMO Staff are working towards solution(s) ahead of Budget Retreat

SUBJECT: REVENUE AND SALES TAX REPORTS - APRIL 2025

DATE: JUNE 11, 2025

PRESENTED BY: TRAVIS ANDERSON, REVENUE AND TAX MANAGER, JESS ZEAS, SALES TAX ACCOUNTANT/AUDITOR, MELISSA LUNDGREN CPA, CFE, SALES TAX ACCOUNTANT/AUDITOR

SUMMARY:

Sales and Use Tax Collection Report – April 2025

Sales Tax: Increased YoY (April 2025 vs April 2024) by 5.8% for a total amount collected of \$1,811,245. IN-city businesses generated \$976,424 an increase of \$70,680 or 7.8%. Outside city businesses generated \$834,822 an increase of \$53,886 or 6.9%.

YTD Cumulative Performance: While trending in a positive direction, year-to-date sales tax revenue remains below budget by -0.5% (\$32,214). Compared to the same period in 2024, sales tax revenue has decreased by -0.9%, (\$60,888).

Consumer Use Tax: \$73,674 this dollar amount is purchases brought into the city where sales tax was not collected.

Audit: Audit collections for April 2025 totaled \$3,922, bringing our year-to-date total to \$144,226.

RECOMMENDATION:

Receive and file.

CITY OF LOUISVILLE

Cumulative Revenue History Report

Sales Tax

Through Month	Cumulative Budget	Cumulative Sales Tax - 2025	Cumulative Budget Var. %	Cumulative Sales Tax - 2024	Cumulative Var. % to PY
JANUARY	1,706,466	1,541,040	-9.7%	1,694,541	-9.1%
FEBRUARY	3,240,748	3,077,278	-5.0%	3,203,905	-4.0%
MARCH	5,301,667	5,170,956	-2.5%	5,356,409	-3.5%
APRIL	7,014,416	6,982,202	-0.5%	7,043,090	-0.9%
MAY	8,794,597			8,774,925	
JUNE	11,060,310			11,009,153	
JULY	12,960,469			12,953,932	
AUGUST	14,848,281			14,850,821	
SEPTEMBER	16,956,389			16,934,732	
OCTOBER	18,834,692			18,771,615	
NOVEMBER	20,612,856			20,513,212	
DECEMBER	23,415,590			23,282,068	

Budgeted increase from last year's Actual Sales Tax **0.6%**

Other Taxes - Combined

Through Month	Cumulative Budget	Cumulative Use, Building, Auto, Lodging & Bag Tax - 2025	Cumulative Budget Var. %	Cumulative Use, Building, Auto, Lodging & Bag Tax - 2024	Cumulative Var. % to PY
JANUARY	562,224	497,228	-11.6%	536,250	-7.3%
FEBRUARY	1,067,718	880,998	-17.5%	1,000,218	-11.9%
MARCH	1,746,723	1,409,736	-19.3%	1,649,250	-14.5%
APRIL	2,311,016	1,839,548	-20.4%	2,142,669	-14.1%
MAY	2,897,527			2,572,092	
JUNE	3,644,004			5,225,545	
JULY	4,270,043			6,413,208	
AUGUST	4,892,014			6,923,667	
SEPTEMBER	5,586,565			7,488,834	
OCTOBER	6,205,403			7,943,411	
NOVEMBER	6,791,249			8,543,086	
DECEMBER	7,714,657			9,422,057	

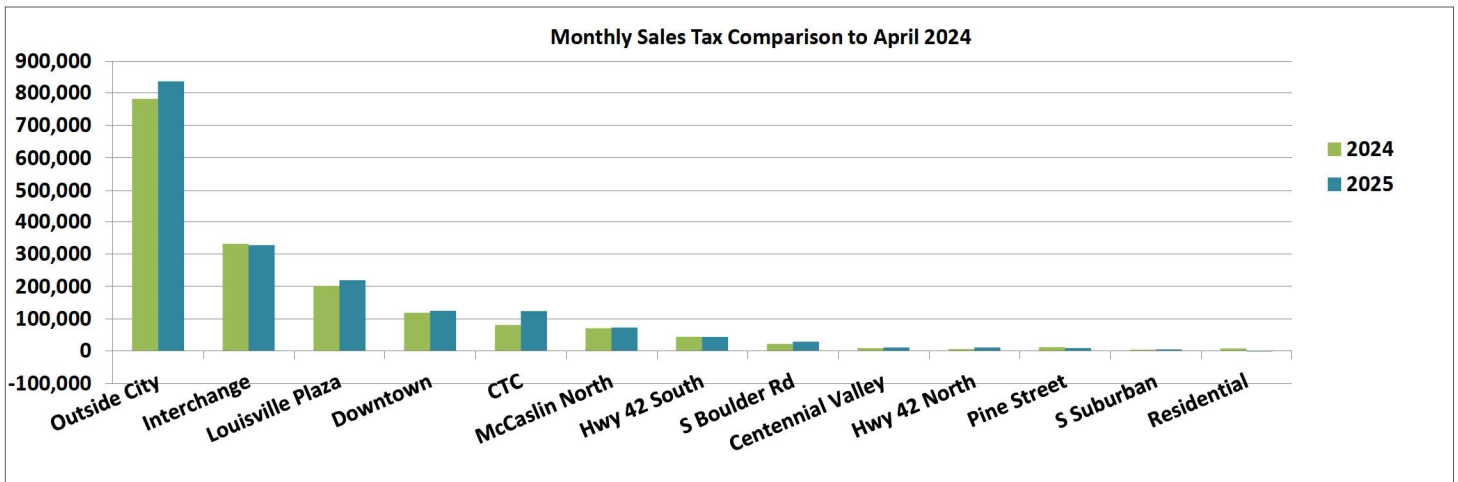
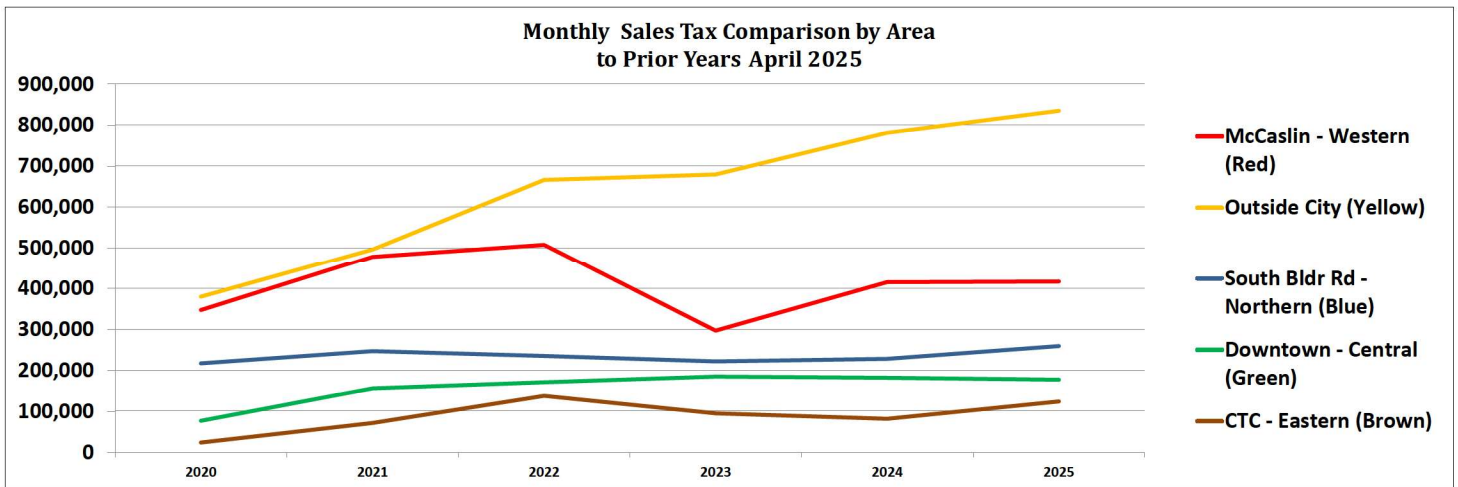
All Taxes - Combined

Through Month	Cumulative Budget	Cumulative All Tax Revenue - 2025	Cumulative Budget Var. %	Cumulative All Tax Revenue - 2024	Cumulative Var. % to PY
JANUARY	2,268,689	2,038,268	-10.2%	2,230,791	-8.6%
FEBRUARY	4,308,466	3,958,276	-8.1%	4,204,122	-5.8%
MARCH	7,048,389	6,580,693	-6.6%	7,005,660	-6.1%
APRIL	9,325,432	8,821,750	-5.4%	9,185,759	-4.0%
MAY	11,692,123			11,347,017	
JUNE	14,704,314			16,234,698	
JULY	17,230,512			19,367,139	
AUGUST	19,740,295			21,774,488	
SEPTEMBER	22,542,954			24,423,566	
OCTOBER	25,040,095			26,715,026	
NOVEMBER	27,404,105			29,056,298	
DECEMBER	31,130,247			32,704,125	

CITY OF LOUISVILLE											
Revenue History											
2020 through 2025											
YEAR	MONTH	SALES TAX MO. BUDGET	SALES TAX	VAR. %	USE TAX	BLDG USE TAX	AUTO USE TAX	LODGING TAX	AUDIT	Bag Tax	TOTAL
2025											
	JANUARY	1,706,466	1,541,040	-9.7%	78,250	159,577	198,372	15,686	45,243	100	2,038,267
	FEBRUARY	1,534,282	1,536,239	0.1%	76,655	166,139	196,139	17,471	50,897	289	1,920,008
	MARCH	2,060,919	2,093,678	1.6%	214,028	41,179	184,073	21,427	44,164	23,868	2,622,417
	APRIL	1,712,749	1,811,245	5.8%	73,674	171,426	154,479	26,266	3,922	44	2,241,057
	MAY	1,780,181									
	JUNE	2,265,714									
	JULY	1,900,159									
	AUGUST	1,887,812									
	SEPTEMBER	2,108,108									
	OCTOBER	1,878,303									
	NOVEMBER	1,778,164									
	DECEMBER	2,802,734									
	YTD TOTALS	7,014,416	6,982,202	-0.5%	442,608	414,501	733,063	80,850	144,226	24,301	8,821,750
	2025 Budget	23,415,590	23,415,590		3,336,510	2,074,997	1,759,850	443,300	-	100,000	31,130,247
	YTD Variance % to Prior Year	0.6%	-0.9%		-33.2%	-41.5%	21.4%	-22.6%	374.1%	-26.5%	-4.0%
2024											
	JANUARY	1,629,000	1,694,541	4.0%	231,929	113,184	172,085	19,052	-	-	2,230,791
	FEBRUARY	1,504,000	1,509,364	0.4%	119,255	176,535	151,369	16,768	-	41	1,973,331
	MARCH	2,148,000	2,152,505	0.2%	204,957	242,799	120,150	40,658	9,269	31,199	2,801,538
	APRIL	1,799,000	1,686,680	-6.2%	106,868	175,582	160,095	27,918	21,152	1,805	2,180,099
	MAY	1,895,000	1,731,835	-8.6%	144,957	3,236	164,151	80,600	36,418	60	2,161,258
	JUNE	2,392,000	2,234,228	-6.6%	271,578	1,926,072	131,978	51,593	242,860	29,372	4,887,681
	JULY	1,946,000	1,944,779	-0.1%	134,428	790,889	190,082	61,022	11,209	33	3,132,442
	AUGUST	1,962,000	1,896,889	-3.3%	134,336	130,170	149,308	59,572	37,068	5	2,407,348
	SEPTEMBER	2,191,000	2,083,911	-4.9%	195,461	92,291	178,529	41,864	32,066	24,958	2,649,079
	OCTOBER	1,906,000	1,836,883	-3.6%	70,187	148,112	186,755	45,900	2,709	914	2,291,460
	NOVEMBER	1,792,000	1,741,597	-2.8%	69,530	53,514	131,312	22,245	323,074	-	2,341,272
	DECEMBER	2,935,000	2,768,856	-5.7%	360,824	184,611	142,933	10,672	153,661	26,270	3,647,827
	YTD TOTALS	24,099,000	23,282,068	-3.4%	2,044,309	4,036,994	1,878,746	477,865	869,487	114,656	32,704,124
	2024 Adjusted Budget	24,099,000	24,099,000		3,239,333	1,543,333	1,700,333	403,000	-	100,000	31,089,999
	YTD Variance % to Prior Year	12.6%	8.8%		-40.5%	140.1%	2.3%	15.6%	1037.8%	-44.3%	12.6%
2023											
	JANUARY		1,568,367		155,955	238,897	157,506	8,027	-	-	2,128,752
	FEBRUARY		1,539,730		208,668	99,366	106,393	15,663	2,715	-	1,972,536
	MARCH		2,030,246		223,743	219,554	157,285	12,178	-	71,169	2,714,176
	APRIL		1,476,283		774,627	100,712	215,093	25,843	-	(46)	2,592,512
	MAY		1,841,030		154,813	100,612	130,404	46,617	-	46	2,273,522
	JUNE		2,023,204		223,473	101,731	129,621	55,112	-	52,606	2,585,746
	JULY		1,723,776		580,457	289,594	106,004	60,716	-	2,351	2,762,896
	AUGUST		1,649,459		84,672	105,041	156,199	43,180	-	419	2,038,970
	SEPTEMBER		1,847,642		223,587	43,341	119,898	52,083	-	34,601	2,321,151
	OCTOBER		1,560,040		98,476	174,305	201,959	44,457	-	1,782	2,081,018
	NOVEMBER		1,560,759		336,826	93,138	167,370	29,255	799	677	2,188,824
	DECEMBER		2,583,946		373,162	115,007	188,882	20,146	72,904	42,098	3,396,144
	YTD TOTALS		21,404,481		3,438,458	1,681,299	1,836,613	413,278	76,418	205,702	29,056,248
	Totals Post BAP Refund		21,299,674		3,123,008	1,681,299	1,836,613	413,278	76,418	205,702	28,635,991
	2023 Adjusted Budget		22,050,630		2,625,630	1,030,780	2,040,910	373,660	-	200,000	28,321,610
	Budget vs Actual Variance		-3.4%		18.9%	63.1%	-10.0%	10.6%	-	2.9%	1.1%
	YTD Variance *Post BAP		6.9%		17.8%	-55.5%	-3.3%	31.3%	21.6%	8.9%	-0.5%
	YTD Variance % to Prior Year		7.4%		29.7%	-55.5%	-3.3%	31.3%	21.6%	8.9%	1.0%
2022											
	JANUARY		1,290,514		176,432	130,345	128,149	3,109	208		1,728,758
	FEBRUARY		1,190,326		193,090	51,720	119,067	6,032	14,265		1,574,500
	MARCH		1,873,155		194,188	116,141	239,724	15,574	17,376	46,850	2,503,008
	APRIL		1,716,488		166,822	103,279	171,550	21,231	2,336		2,181,706
	MAY		1,596,606		141,953	156,057	162,552	37,751	817		2,095,736
	JUNE		1,977,923		363,695	166,434	145,676	30,068	-	50,020	2,683,797
	JULY		1,582,397		282,381	250,332	133,511	47,010	12,466		2,308,096
	AUGUST		1,732,722		170,194	577,453	169,804	63,940	8,651		2,722,763
	SEPTEMBER		1,769,359		333,062	1,252,503	155,205	22,131	-	46,134	3,578,394
	OCTOBER		1,469,642		176,355	329,917	214,840	42,562	15		2,233,332
	NOVEMBER		1,368,473		102,994	61,392	134,481	10,985	-		1,678,325
	DECEMBER		2,355,727		350,061	582,602	123,871	14,445	6,724	45,940	3,479,370
	YTD TOTALS		19,923,333		2,651,227	3,778,176	1,898,431	314,836	62,857	188,944	28,767,785
	2022 Adjusted Budget		20,145,920		2,386,940	1,532,520	1,914,660	319,480	-	101,250	26,400,770
	Budget vs Actual Variance		-1.1%		11.1%	146.5%	-0.8%	-1.5%	-	86.6%	9.0%
	YTD Variance % to Prior Year		9.1%		27.0%	54.8%	5.1%	16.0%	-33.9%		15.3%
2021											
	JANUARY		1,093,893		151,922	76,766	165,964	8,893	13,085		1,510,523
	FEBRUARY		1,048,733		123,647	175,248	141,326	9,311	9,343		1,507,607
	MARCH		1,473,421		187,196	497,955	118,578	12,589	1,431		2,291,171
	APRIL		1,447,875		92,613	880,417	156,795	13,198	3,434		2,594,332
	MAY		1,463,795		142,433	69,429	145,625	17,757	14,572		1,853,611
	JUNE		1,836,453		206,969	39,899	182,192	26,986	5,542		2,298,042
	JULY		1,460,976		121,088	(32,980)	144,891	38,956	15,499		1,748,430
	AUGUST		1,372,626		152,120	152,949	160,162	40,187	2,490		1,880,534
	SEPTEMBER		1,641,416		215,222	45,706	163,655	31,783	13,666		2,111,448
	OCTOBER		1,534,805		152,057	164,302	148,773	34,618	12,142		2,046,696
	NOVEMBER		1,503,261		162,041	156,565	144,254	23,667	1,145		1,990,933
	DECEMBER		2,377,087		379,832	214,495	134,883	13,526	2,814		3,122,637
	YTD TOTALS		18,254,341		2,087,139	2,440,753	1,807,098	271,471	95,163		24,955,964
	2021 Adjusted Budget		16,007,490		1,709,960	1,896,860	1,497,390	227,360	-		21,339,060
	Budget vs Actual Variance		14.0%		22.1%	28.7%	20.7%	19.4%	-		16.9%
	YTD Variance % to Prior Year		16.9%		39.3%	43.3%	19.3%	48.7%	-79.1%		19.0%
2020											
	JANUARY		1,146,885		139,124	167,476	143,490	20,259	10,328		1,627,562
	FEBRUARY		1,010,556		181,982	213,379	138,820	18,916	62,695		1,626,348
	MARCH		1,453,347		128,050	101,197	68,233	17,511	33,347		1,801,683
	APRIL		1,043,220		102,057	369,619	61,493	4,291	56,334		1,637,014
	MAY		1,104,718		86,298	182,958	52,846	7,772	34,308		1,468,899
	JUNE		1,620,670		135,567	62,081	152,603	13,238	126,571		2,110,730
	JULY		1,231,987		76,551	53,104	160,605	20,902	7,733		1,550,883
	AUGUST		1,176,398		83,836	53,404	155,256	24,833	26,419		1,520,146
	SEPTEMBER		1,500,877		105,141	136,333	145,388	18,154	48,695		1,954,587
	OCTOBER		1,274,200		123,011	36,568	192,352	17,622	7,756		1,651,508
	NOVEMBER		1,137,481		83,349	218,216	100,847	10,177	35,354		1,585,423
	DECEMBER		1,920,601		252,875	109,363	142,948	8,882	5,392		2,440,062
	YTD TOTALS		15,620,940		1,497,840	1,703,698	1,514,880	182,557	454,931		20,974,845
	2020 Adjusted Budget		14,616,360		1,189,540	1,895,060	1,041,660	181,890	-		18,924,510
	Budget vs Actual Variance		6.9%		25.9%	-10.1%	45.4%	0.4%	-		10.8%
	YTD Variance % to Prior Year		-2.9%		-12.9%	-18.4%	-12.7%	-59.9%	-67.1%		-10.6%

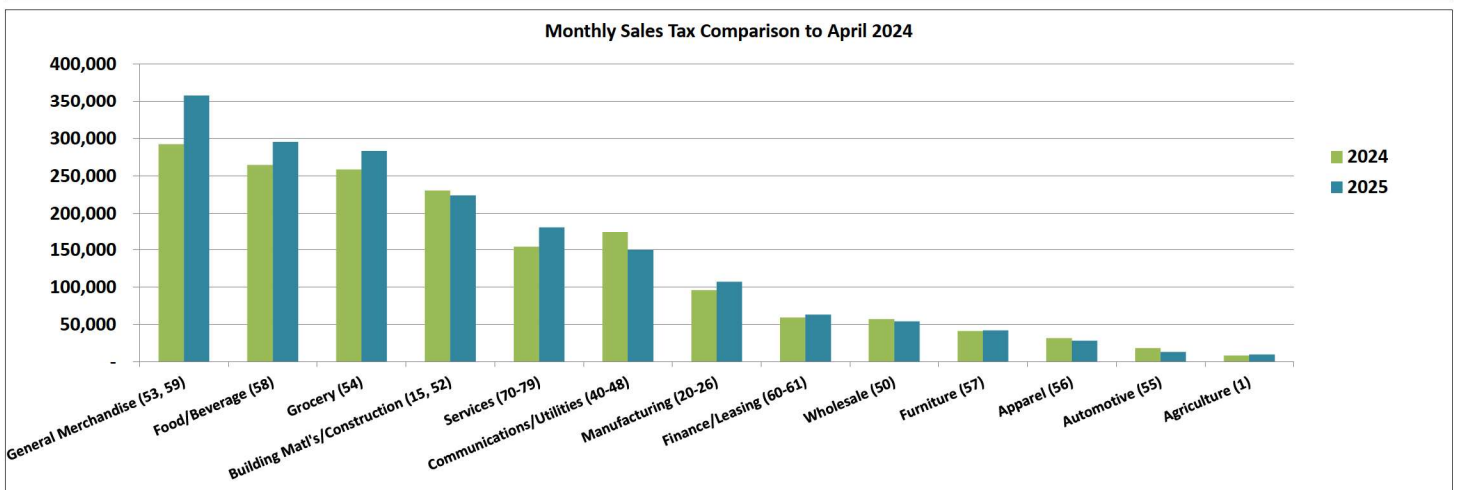
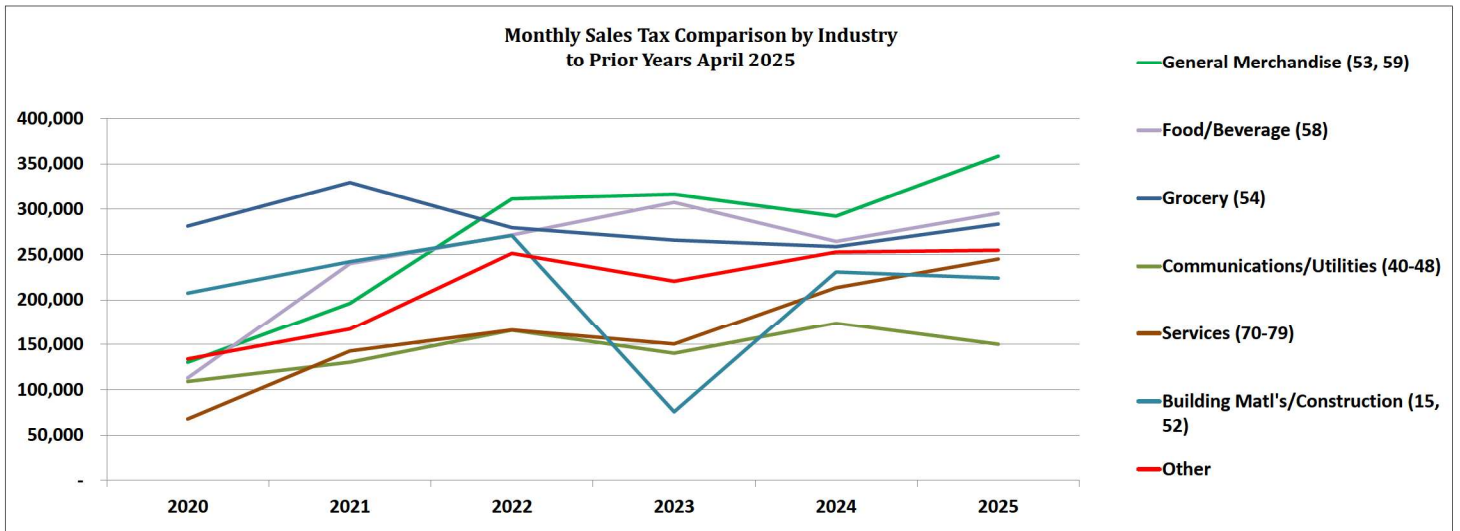
Monthly Sales Tax Revenue Comparisons by Area (April 2025)

AREA NAME	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	% Of Total	% Change
Outside City	379,380	495,889	666,159	679,070	780,936	834,822	46.1%	6.9%
Interchange	299,022	401,438	420,465	210,593	332,138	327,880	18.1%	-1.3%
Louisville Plaza	174,872	193,221	200,423	197,605	201,103	219,793	12.1%	9.3%
Downtown	43,896	103,070	115,774	130,497	118,550	124,824	6.9%	5.3%
CTC	23,652	71,462	137,455	94,412	81,453	123,731	6.8%	51.9%
McCaslin North	43,482	69,275	76,551	76,740	70,831	73,166	4.0%	3.3%
Hwy 42 South	27,894	43,939	43,512	48,219	44,034	43,766	2.4%	-0.6%
S Boulder Rd	32,404	44,137	26,069	16,396	21,052	28,711	1.6%	36.4%
Centennial Valley	2,400	2,715	7,397	6,693	8,227	10,739	0.6%	30.5%
Hwy 42 North	9,585	9,132	8,048	7,793	6,041	10,440	0.6%	72.8%
Pine Street	4,502	8,522	7,511	4,839	11,648	8,754	0.5%	-24.8%
S Suburban	1,742	4,533	3,380	2,437	3,248	4,644	0.3%	43.0%
Residential	390	542	3,744	988	7,420	(23)	0.0%	-100.3%
Total Revenue	1,043,220	1,447,875	1,716,488	1,476,283	1,686,680	1,811,245		
% Of Change	-10.1%	38.8%	18.6%	-14.0%	14.3%	7.4%		



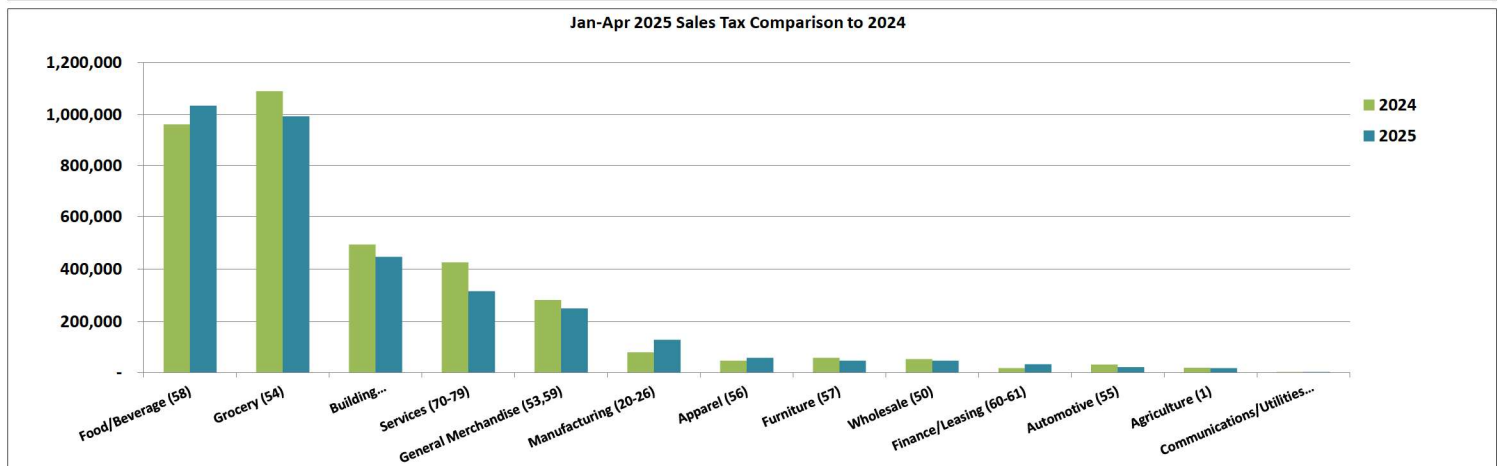
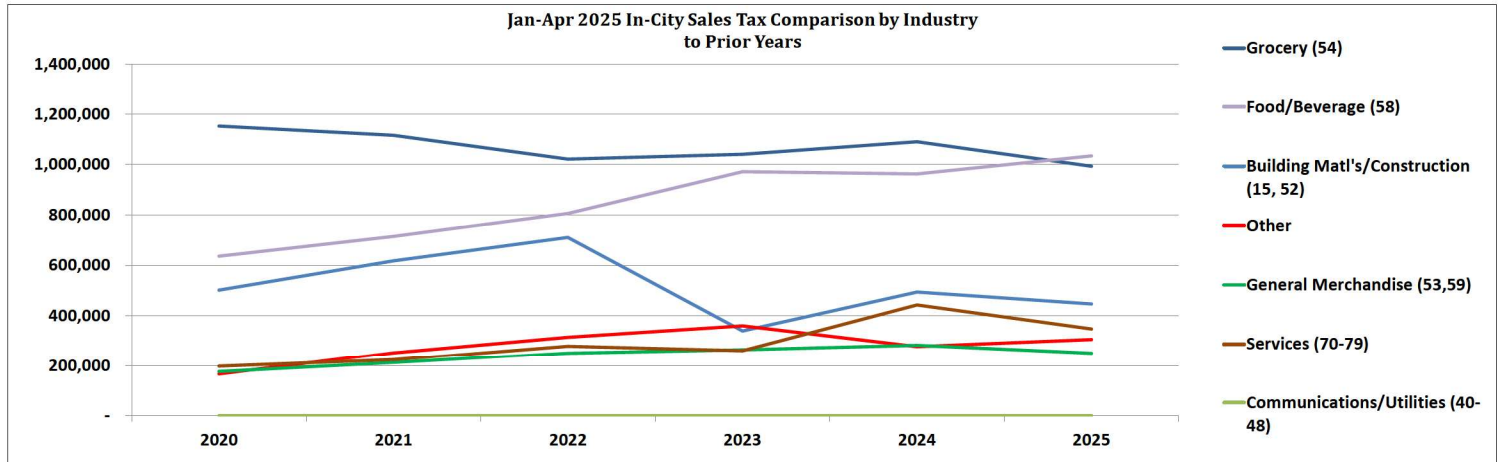
Monthly Sales Tax Revenue Comparisons by Industry (April 2025)

AREA NAME	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	% Of Total	% Change
General Merchandise (53, 59)	130,293	196,112	311,526	316,253	292,392	358,419	19.8%	22.6%
Food/Beverage (58)	113,057	240,140	271,322	307,468	264,544	295,370	16.3%	11.7%
Grocery (54)	281,494	329,263	279,717	265,780	258,643	283,387	15.6%	9.6%
Building Matl's/Construction (15, 52)	207,496	242,108	270,937	75,738	230,742	224,158	12.4%	-2.9%
Services (70-79)	36,025	113,775	122,766	102,804	154,305	181,882	10.0%	17.9%
Communications/Utilities (40-48)	109,088	130,464	165,599	140,142	173,898	150,147	8.3%	-13.7%
Manufacturing (20-26)	28,441	56,600	111,600	61,604	96,110	107,376	5.9%	11.7%
Finance/Leasing (60-61)	31,824	28,898	43,189	47,609	59,335	63,179	3.5%	6.5%
Wholesale (50)	24,704	54,746	53,631	55,045	57,152	54,336	3.0%	-4.9%
Furniture (57)	64,830	27,167	51,704	62,562	41,143	41,960	2.3%	2.0%
Apparel (56)	3,810	10,879	12,679	21,667	31,693	28,142	1.6%	-11.2%
Automotive (55)	9,044	9,052	11,962	8,829	18,282	13,080	0.7%	-28.5%
Agriculture (1)	3,112	8,671	9,857	10,782	8,441	9,809	0.5%	16.2%
Totals	1,043,220	1,447,875	1,716,488	1,476,283	1,686,680	1,811,245		
% Of Change	-10.1%	38.8%	18.6%	-14.0%	14.3%	7.4%		



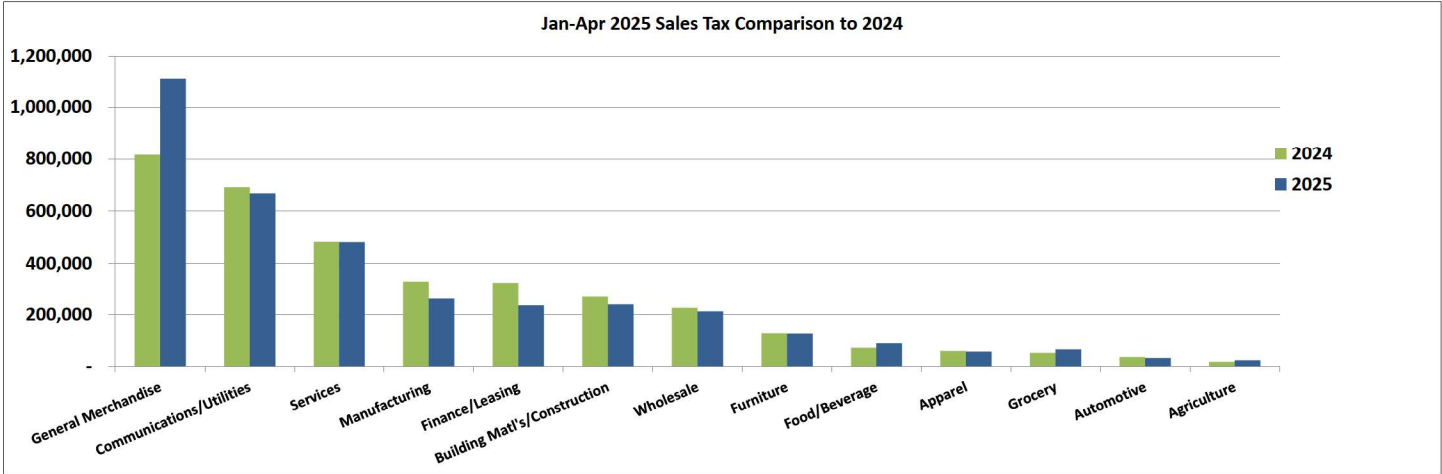
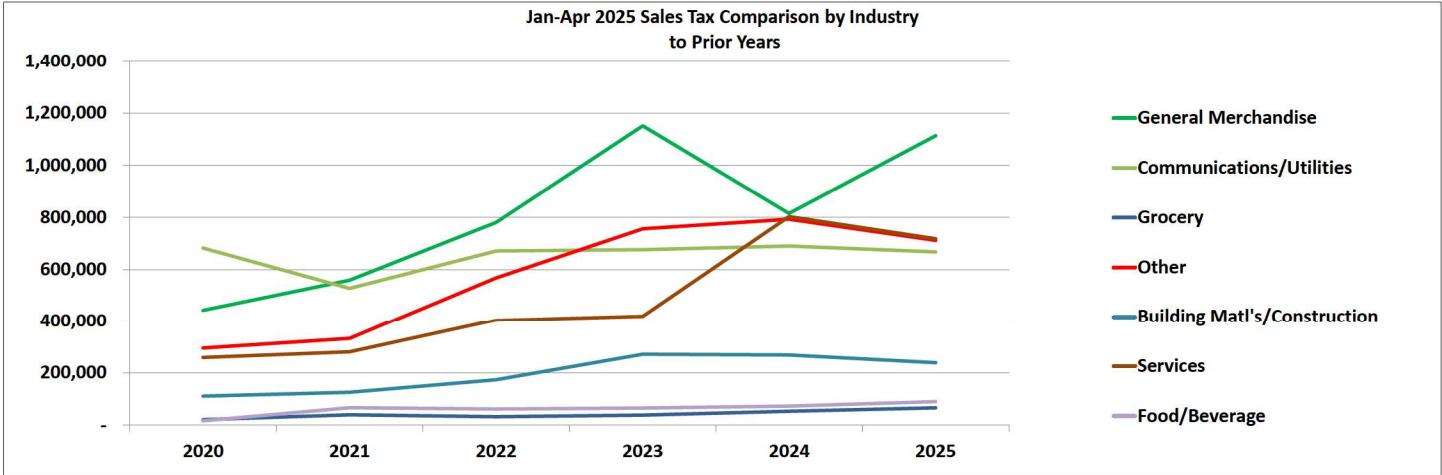
Sales Tax Revenue Comparisons by Industry - Inside City Area (Jan-Apr 2025)

INDUSTRY NAME	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	% Of Total	% Change
Food/Beverage (58)	635,874	713,990	805,416	971,236	962,652	1,033,706	30.6%	7.4%
Grocery (54)	1,151,773	1,115,668	1,021,177	1,040,522	1,089,713	992,706	29.4%	-8.9%
Building Mat'l's/Construction (15, 52)	501,936	617,840	710,212	339,585	493,857	446,610	13.2%	-9.6%
Services (70-79)	223,004	219,136	274,512	259,235	426,135	316,411	9.4%	-25.7%
General Merchandise (53,59)	175,088	210,971	250,983	265,130	282,625	250,218	7.4%	-11.5%
Manufacturing (20-26)	53,996	112,815	137,327	176,302	77,008	124,622	3.7%	61.8%
Apparel (56)	19,796	23,329	32,895	36,486	45,063	55,622	1.6%	23.4%
Furniture (57)	26,483	38,189	36,916	39,576	55,925	45,038	1.3%	-19.5%
Wholesale (50)	22,383	30,321	54,612	57,211	51,303	44,293	1.3%	-13.7%
Finance/Leasing (60-61)	(26,399)	3,114	3,962	2,228	16,742	31,594	0.9%	88.7%
Automotive (55)	25,616	27,826	34,362	32,234	30,074	19,621	0.6%	-34.8%
Agriculture (1)	17,183	19,638	18,507	18,068	17,829	16,634	0.5%	-6.7%
Communications/Utilities (40-48)	222	125	125	109	113	303	0.0%	168.9%
Totals	2,826,955	3,132,962	3,381,006	3,237,922	3,549,038	3,377,378		
% Of Change	-7.9%	10.8%	7.9%	-4.2%	9.6%	-4.8%		



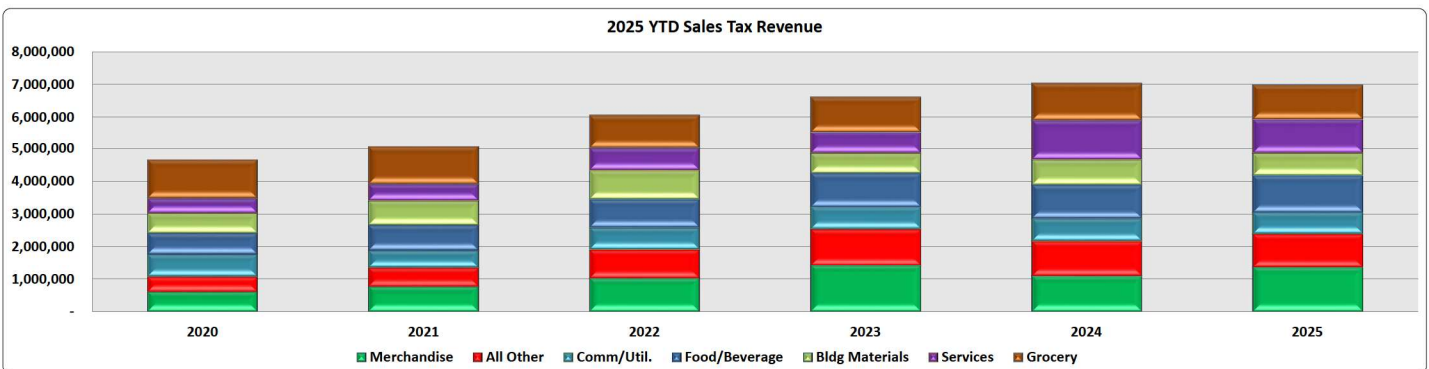
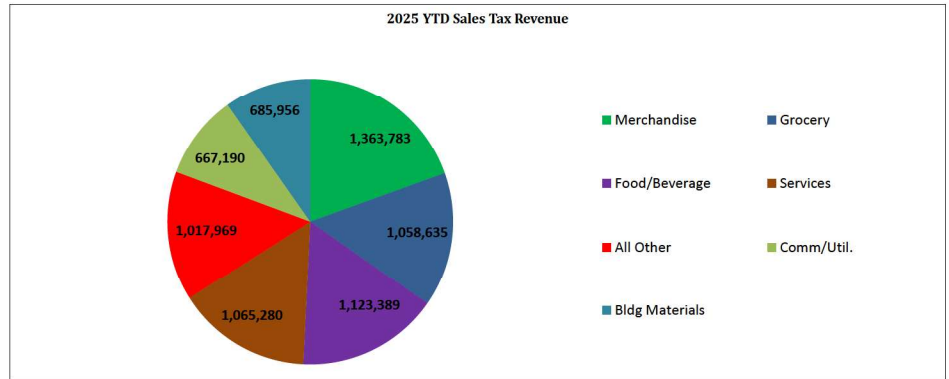
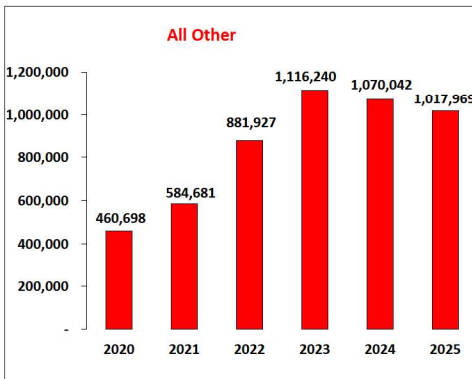
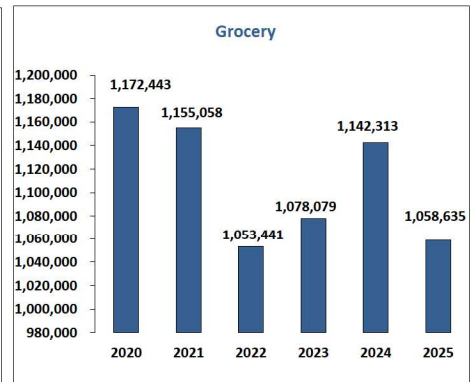
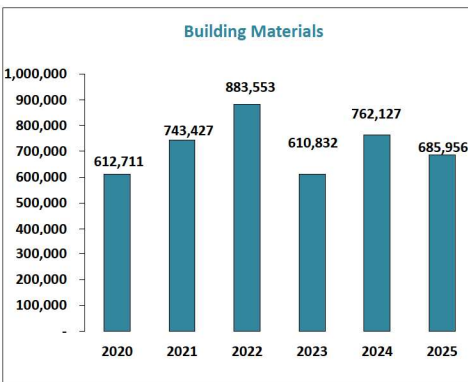
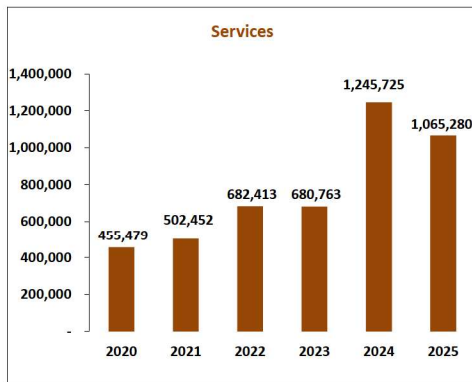
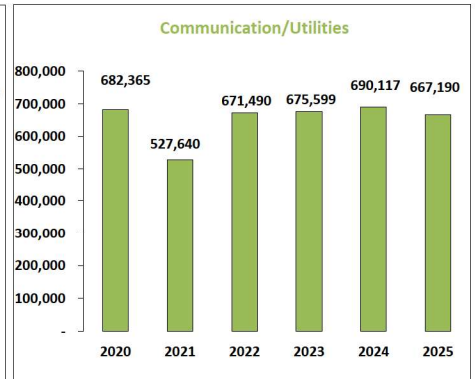
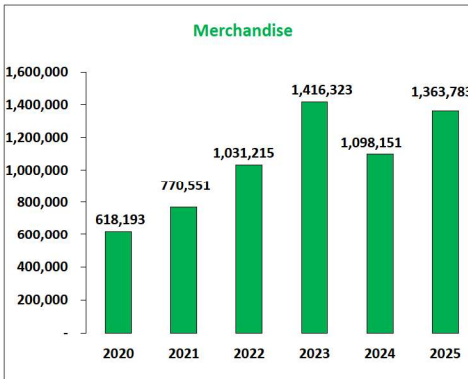
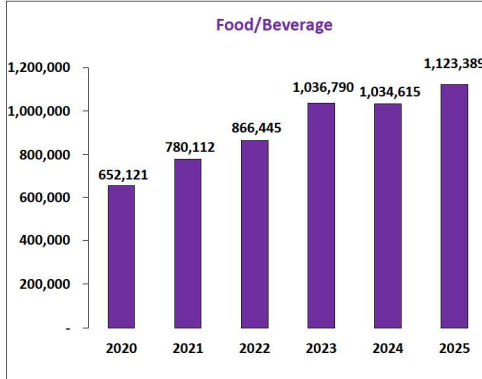
Sales Tax Revenue Comparisons by Industry - Outside City Area (Jan-Apr 2025)

INDUSTRY NAME	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	% Of Total	% Change
General Merchandise	443,105	559,580	780,231	1,151,194	815,526	1,113,566	23.3%	36.5%
Communications/Utilities	682,142	527,515	671,365	675,490	690,004	666,887	19.7%	-3.4%
Services	108,788	149,404	234,510	227,257	482,541	482,032	13.8%	-0.1%
Manufacturing	69,489	88,553	239,698	386,354	325,614	260,776	9.3%	-19.9%
Finance/Leasing	150,087	130,798	169,429	192,043	320,308	235,243	9.2%	-26.6%
Building Mat'l's/Construction	110,775	125,588	173,341	271,247	268,271	239,346	7.7%	-10.8%
Wholesale	112,686	153,342	138,833	164,814	225,637	211,891	6.5%	-6.1%
Furniture	96,567	67,324	129,399	131,085	128,185	126,022	3.7%	-1.7%
Food/Beverage	16,246	66,122	61,029	65,554	71,963	89,683	2.1%	24.6%
Apparel	14,531	17,060	24,368	37,385	60,203	57,379	1.7%	-4.7%
Grocery	20,670	39,390	32,263	37,557	52,601	65,928	1.5%	25.3%
Automotive	-	26	15,196	10,118	35,962	32,870	1.0%	-8.6%
Agriculture	1,968	6,258	19,815	26,607	17,239	23,201	0.5%	34.6%
Totals	1,827,054	1,930,961	2,689,477	3,376,705	3,494,052	3,604,825		
% Of Change	27.4%	5.7%	39.3%	25.6%	3.5%	3.2%		



CITY OF LOUISVILLE
Revenue History by Industry (Jan-Apr 2025)

	2020	% Var	2021	% Var	2022	% Var	2023	% Var	2024	% Var	2025	% Var	% of Total
Merchandise	618,193	13.2%	770,551	24.6%	1,031,215	33.8%	1,416,323	37.3%	1,098,151	-22.5%	1,363,783	24.2%	19.5%
Food/Beverage	652,121	-23.3%	780,112	19.6%	866,445	11.1%	1,036,790	19.7%	1,034,615	-0.2%	1,123,389	8.6%	16.1%
Services	455,479	-17.8%	502,452	10.3%	682,413	35.8%	680,763	-0.2%	1,245,725	83.0%	1,065,280	-14.5%	15.3%
Grocery	1,172,443	25.1%	1,155,058	-1.5%	1,053,441	-8.8%	1,078,079	2.3%	1,142,313	6.0%	1,058,635	-7.3%	15.2%
All Other	460,698	-4.0%	584,681	26.9%	881,927	50.8%	1,116,240	26.6%	1,070,042	-4.1%	1,017,969	-4.9%	14.6%
Bldg Materials	612,711	6.4%	743,427	21.3%	883,553	18.8%	610,832	-30.9%	762,127	24.8%	685,956	-10.0%	9.8%
Comm/Util.	682,365	22.0%	527,640	22.7%	671,490	27.3%	675,599	0.6%	690,117	2.1%	667,190	-3.3%	9.6%
	4,654,008	3.4%	5,063,922	8.8%	6,070,483	19.9%	6,614,626	9.0%	7,043,090	6.5%	6,982,202	-0.9%	



**SUBJECT: MARSHALL FIRE BUILDING PERMIT AND PLAN REVIEW FEES
– FOLLOW UP – CONTINUATION OF MARCH 20th ITEM**

DATE: JUNE 11, 2025

**PRESENTED BY: DIANA LANGLEY, CITY MANAGER
RYDER BAILEY, CPA, FINANCE DIRECTOR**

THIS ITEM IS A CONTINUATION OF THE MARCH 20th FINANCE COMMITTEE ITEM:

This Item continues the March 20th Finance Committee presentation. Upon presenting the following item, the Finance Committee directed staff to make a best effort and perform a Marshall Fire permit-related reconciliation.

City Manager and Finance Department Staff performed a high-level analysis of Marshall Fire permit fees and incremental expenses utilizing 2021 as a 'Base Year'. This approach assumed all incremental costs above the inflation-adjusted Base Year were a direct result of, and in response to, the Marshall Fire. It should be noted that this approach is not a comprehensive fee study nor a time study. It should be recognized as an imperfect approach that **excludes** existing staffing and other baseline expenses. However, such analysis demonstrated approximately \$3,689, or 41%, of review fees collected over incremental expenses.

As an alternative for Committee consideration, Staff calculated an incremental adjusted option under the assumption that 20% of existing/baseline personnel costs would be included in 2022, 2023, and 2024. That analysis, with additional personnel costs included, resulted in a high-level estimate of \$2,036, or 22%, in review fees over estimated expenses.

Staff Recommendations are largely unchanged from the March 20th Item, with the following addition;

- *Direct funds toward Emergency Management Preparation during the 2026 Supplemental Budget Development. (*Added since the March 20th Item)

Original Recommendations from the March 20th Meeting:

- Receive and File
- Direct Staff to Pursue City Council Policy Decision to Engage an External Third Party to conduct the requested Reconciliation
- Direct Staff to Pursue City Council Policy Decision to rebate an amount from the City's General Fund

Please reference Attachment 1: PowerPoint presentation for work performed since the March 20th meeting.

**SUBJECT: MARSHALL FIRE PERMIT RELATED EXPENSES AND REVENUES
RECONCILIATION OPTIONS – CONTINUATION OF MARCH 20th ITEM**

PAGE 2 OF 5

DATE: JUNE 11, 2025

The following information is from the Original March 20th Item:

SUMMARY:

In the City of Louisville, 549 homes were lost to the Marshall Fire. Council and staff responded while still in the COVID-19 pandemic, with all of its unique challenges and the economic uncertainty that came with the pandemic. In Louisville, the Council supported City Use Tax Rebates, provided allowances to build to lower codes, and a Marshall Fire specific administrative variance allowance to expedite processing. In addition, Louisville hired new staff and re-allocated staff throughout the organization to provide support, with many staff going above and beyond to aid recovery. At the time, the Council decided not to rebate building permit and plan review fees however did rebate the City's portion of construction use taxes. During the January 2025 Finance Committee meeting the Committee requested staff prepare an item for the March agenda providing insight on building permit and plan review fees collected, actions of neighboring jurisdictions, and options for consideration. The following outlines the purpose of building permit and plan review fees, decisions made by other communities relating to these fees, what has been collected by Louisville, and options for the committee's consideration.

Purpose of Community Development Fees

Building permits, inspection and review fees are critical to fund the administration of the permitting and inspection process. These fees are set at an amount intended to cover the average cost of administering a permit.

Community Development Fees are approved annually by the City Council during the Comprehensive Fee updates. Fees are based on total valuation. Minimum valuation shall be determined in accordance with the City of Louisville Building Valuation Data Table per square foot. The valuation is calculated based upon standard building valuation data and where the actual total contract construction cost differs, the higher of the two valuation figures shall be used to determine the building permit fee. The City has the right to audit any project to determine if the proper permit fee was paid.

The last comprehensive fee study was performed in 2018 (Attachment: August 7, 2018 Council Packet – see pp. 251-267). That study includes a comprehensive analysis of costs and revenues and shows that based on a three-year average of revenues at that time, fees aligned with costs. The study also compared Louisville fees to five local municipalities and Boulder County and demonstrated that Louisville's fees were within the ranges of those jurisdictions. Because the total valuation drives building permit fees, a built-in inflationary factor is within the fees, as rising construction costs results in valuation increases, which adjusts permit fees.

The City of Louisville charges building permit and plan review fees for all permits issued, including those for the Marshall Fire Rebuilds. These fees are essential for funding the administration of the permitting and inspection processes. It is important to understand

**SUBJECT: MARSHALL FIRE PERMIT RELATED EXPENSES AND REVENUES
RECONCILIATION OPTIONS – CONTINUATION OF MARCH 20th ITEM**

PAGE 3 OF 5

DATE: JUNE 11, 2025

that there can be a significant amount of time between the collection of plan review and permit fees and the issuance of final permits, often lasting several months to years. As a result, the entire process frequently spans multiple calendar years and crosses budget periods.

The Average Residential permit and plan review fee for Marshall Fire re-builds was approximately \$9,088. (**Note:** this amount has been updated since the March 20th Item, formerly \$9,641)

Other Items for Consideration

Would a spike in construction lead to efficiency in processing permits?

It is reasonable to assume that a spike in construction could lead to certain efficiencies. However, the significant volume of work far exceeded what internal staff could handle, especially given community expectations and internal timelines. As a result, additional capacity such as external professional contractors increased City expenses. Additionally, many long-term goals and projects were delayed as a consequence, such as the comprehensive plan and housing plan.

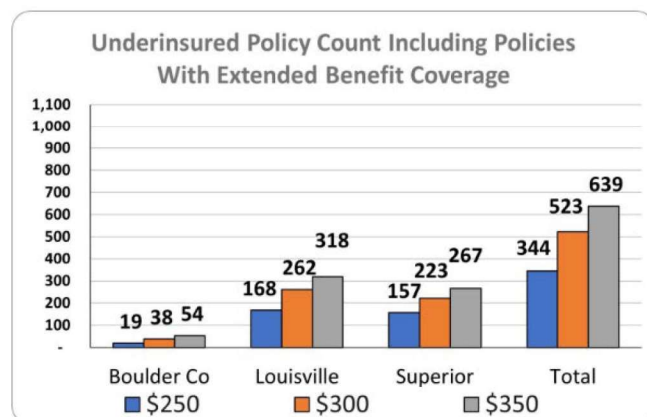
Are Permit Fees Covered by Insurance Companies?

While insurance companies typically pay for building and permit fees, for those not insured or underinsured there may be a deficit the homeowner would incur. The State Department of Insurance (DOI) analyzed underinsurance following the Marshall Fire.

The analysis focused on three potential rebuilding costs of \$250, \$300, and \$350 per square foot as baseline rebuilding cost assumptions to replace a destroyed home. Based on permit records, these costs are conservative, as many rebuilds exceeded this cost. For Louisville, at the higher \$350 per square foot rebuild cost assumption, the DOI analysis shows 67% of homeowners were underinsured.

Estimated Underinsurance Dependent on anticipated rebuilding costs. Using rebuilding per sq. foot costs of \$250, \$300, \$350:

- At \$250, 344 (36%) policies are underinsured
- At \$300, 523 (55%) are underinsured
- At \$350, 639 (67%) are underinsured



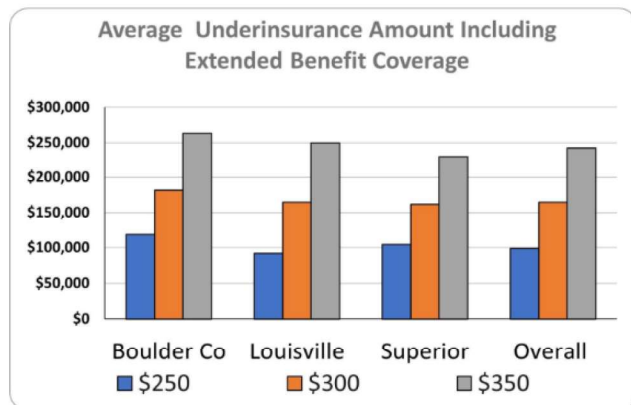
**SUBJECT: MARSHALL FIRE PERMIT RELATED EXPENSES AND REVENUES
RECONCILIATION OPTIONS – CONTINUATION OF MARCH 20th ITEM**

DATE: JUNE 11, 2025

PAGE 4 OF 5

At the \$350 per square foot assumption, the DOI analysis also shows the average underinsurance amount in Louisville to be at approximately \$250,000.

Estimated Underinsurance - estimated average underinsurance **per policy**



- At \$250, average underinsurance per policy is \$98,967
- At \$300, average underinsurance per policy is \$164,855
- At \$350, average underinsurance per policy is \$242,670



Marshall Fire Permit Fees – Other Jurisdictions

Boulder County

Boulder County provided a \$4,400 discount on the plan review and building permit fee for the principal structure and 25% fee discount on accessory structures. The discount is in recognition of increased construction costs and insufficient insurance coverage, not an estimation of cost to perform the service. The County also notes that the fee reduction is not anticipated to impact permitting services given efficiencies gained by economies of scale.

Town of Superior

Town of Superior rebates 47% of the plan review and building permit fee. This amounted to approximately \$3,600, on average. The Town contracts out plan review and inspection services for 53% of plan review and permit fees charged, these funds go directly to the consultant per contract. The 47% rebate is in recognition of supporting those underinsured and the many challenges to rebuilding a home lost to the Marshall Fire. The Town covers any additional operational costs with rebuilding (public works inspections, zoning reviews, code enforcement, records administration, etc.).

Use Taxes – City of Louisville and Other Jurisdictions

All three entities, City of Louisville, Boulder County and Town of Superior provided Use Taxes rebates for Marshall Fire impacted residents.

City of Louisville

The City of Louisville rebated 100% of use tax if the homeowner built to 2021 International Energy Conservation Code (IECC) Standards. For homeowners who built to the 2018

**SUBJECT: MARSHALL FIRE PERMIT RELATED EXPENSES AND REVENUES
RECONCILIATION OPTIONS – CONTINUATION OF MARCH 20th ITEM**

PAGE 5 OF 5

DATE: JUNE 11, 2025

IECC, they received a 100% rebate for up to 110% of homes original square footage and 0% for any additional square footage. The average use tax rebate/credit is \$14,594. (**Note** This amount has been updated since the March 20th Communication, formerly \$14,247.)

Boulder County

Boulder County rebated 100% of Use Tax, capped at \$3,500 for permits issued in 2022. The cap was increased to \$4,200 for permits issued 2023-2025.

Town of Superior

The Town of Superior rebated 100% of Use Tax, or \$8,100 on average.

FINANCE COMMITTEE OPTIONS:

The Committee may choose to direct no further action, recommend a 3rd party reconciliation, or pursue a rebate/refund.

It is important to note, the other jurisdictions did not do a reconciliation. While this would provide the most data-oriented approach, it may also open the City to some risk related to building permit and plan review fees and setting new precedents. If pursued, staff recommends a Request for Proposal (RFP) process to select a third party, due to the complexity and sensitivity of this topic. The cost is unknown and not budgeted, though may range from \$50,000 to \$75,000. This option would also require staff time, which may need to be reallocated from other work to accommodate, depending on Council priorities.

If the Committee chooses to pursue a rebate/refund, staff recommends the Committee provide guidance on policy considerations such as the level of rebate/refund, if there should be a cap, and potential eligibility criteria. This option also requires staff time, which may need to be reallocated from other work to accommodate, depending on Council priorities.

If the Committee chooses to pursue further action staff will prepare the item for Council and work to schedule on a future agenda.

ATTACHMENTS

1. PowerPoint Presentation



Marshall Fire
Permit-Related Expense and Revenue
Reconciliation - Follow Up
(Continuation of the March 20th Item)
Finance Committee
June 11, 2025

Diana Langley, City Manager

Ryder Bailey, CPA, Finance Director

Community Development Fees

- Building permits, inspection and review fees are **critical** to fund the administration of the permitting and inspection process.
- Permit Fees are set at an amount intended to cover the **average** cost of administering.
- The last **comprehensive** fee study was performed in **2018** and utilized **5** years of historical data.
- Total valuation drives building permit fees. This means a built-in inflationary factor is contained within the fees, as rising construction costs drive valuation increases, which then adjust permit fees.
- The average City of Louisville Residential permit and plan review fee for Marshall Fire re-builds was approximately **\$9,088**.

Other Jurisdiction's Rationale in Credits/Rebates

Boulder County and the Town of Superior rebated/credited Plan Review & Building Permits fees **and** Building Use Tax.

- A cost analysis did not drive Rebates/Credits.
 - Neither Boulder County nor Town of Superior performed a Marshall Fire Reconciliation
 - Neither entity's Plan Review and Building Permits fee rebates/credits were based on estimating the cost to perform the service.
 - They were in recognition of increased construction costs, insufficient insurance coverages and supporting the underinsured, and the many challenges in rebuilding a home lost to the Marshall Fire.

City of Louisville

- The City of Louisville to date has rebated/credited Use Tax for Marshall Fire rebuilds, totaling **\$6.5M**, on average \$14,594 per household.
- The City of Louisville **has not** rebated/credited any Plan Review & Building Permits fees.
- Staff has been directed to perform a permit reconciliation.

Financial Comparison Summary

Jurisdiction	Permit Fee Refund/Rebate	Avg. Use Tax Rebate / Credit	Estimated Total per Household (HH)	Estimated # of HHs	Estimated Impact to Jurisdiction
Boulder County - Unincorporated	\$4,400 <i>(max)</i>	\$3,172	\$7,572	157	\$1,188,000
Boulder County – <i>Incorporated Cities Superior & Louisville</i>	N/A	\$3,172	\$3,172	519 <i>(676 less 157)</i>	\$1,646,000
Superior	\$3,600 <i>(47% of fee)</i>	\$8,100 <i>(100%)</i>	\$11,700**	<391 <i>(est. 273)</i>	\$3,194,100
Louisville	-	\$14,594 <i>(100% if 2021 IECC*)</i>	\$14,594**	<549 <i>(est. 450)</i>	\$6,567,300

**100% rebate for up to 110% of homes original square footage and 0% for any additional square footage if 2018 IECC*

*** Excludes Boulder County Use Tax Rebate/Credit*

Finance Committee's March 20th Direction

At the March 20th Committee Meeting, Staff presented the following options for their consideration:

- Receive and File
- Direct staff to pursue the City Council Policy Decision to rebate a yet-to-be-determined amount from the City's General Fund.
- Direct Staff to Pursue City Council Policy Decision to explore engaging in a contract with an external third party to perform a Marshall Fire Reconciliation.

Outcome: The Finance Committee directed City Staff to do their “best effort” to perform the permit fee reconciliation previously referenced within the Marshall Fire City Council Updates from April 2023 and June 2024.

Background and Disclaimer

- This is **not** a Comprehensive Fee Study of Community Development's Permit and Building Fees.
- This is **not** a time study of staff time spent on Marshall Fire-related permits.
- Historically, Community Development fees are calculated by evaluating the **entire** Department and over **multiple** years to arrive at an **average** cost to perform the services rendered.
- It is **unique** and **uncommon** to evaluate the cost of an individual permit or specific permit types.
- Acknowledge that, due to unavailable and imperfect data, no approach will arrive at an exact number. *ie. Staff costs are not tracked to that level.*
- Community Development **can** isolate MF Plan Review and Building Permit **Revenue** by reviewing each permit and the fees charged.

Methodology – Base Year (2021) and Incremental Expense Approach

- Should we choose to utilize an incremental approach to estimate incremental expenses, Staff would:
- Utilize 2021 as the “Base Year”, based upon the 2018 Fee Study.
- Apply a reasonable inflationary factor to estimate “Base Year adjusted costs for future years 2022, 2023 and 2024. (4% Personnel, 3% Contracts)
- Staff would then assume that the Marshall Fire drove ***all incremental costs*** in excess of the inflation-adjusted Base Years for 2022, 2023 and 2024 and compare against ***actual*** Marshall Fire Permit revenue.
- Note: This analysis would not apply any existing Community Development personnel, external Department Support, or other baseline costs towards Marshall Fire permitting. ***Recognize that this is an imperfect approach.***

Results – Incremental Approach

Description	2022	2023	2024	Total
MF Permit Fees Collected	\$ 1,978,221	\$ 2,048,643	\$ 589,994	\$ 4,616,858
Increased Personnel*	(434,524)	(620,596)	(543,348)	(1,598,469)
Contract Plan Review/Insp. **	(138,109)	(211,783)	(472,963)	(822,856)
Otak (MF site supervisor) **	(56,001)	(109,143)	(112,001)	(277,146)
	\$ 1,349,586	\$ 1,107,120	\$ (538,319)	\$ 1,918,387
Estimated Louisville Rebate Amount				\$ 3,689
Average Superior Refund				\$ 3,600
Cap on Boulder County Refund				\$ 4,400
* 2021 base year, 4% increase in salaries per year				
** 2021 base year, 3% increase in contracted services per year				

Alt 1 Results – Adjusted Incremental Approach 20% of Base Year Personnel Allocated

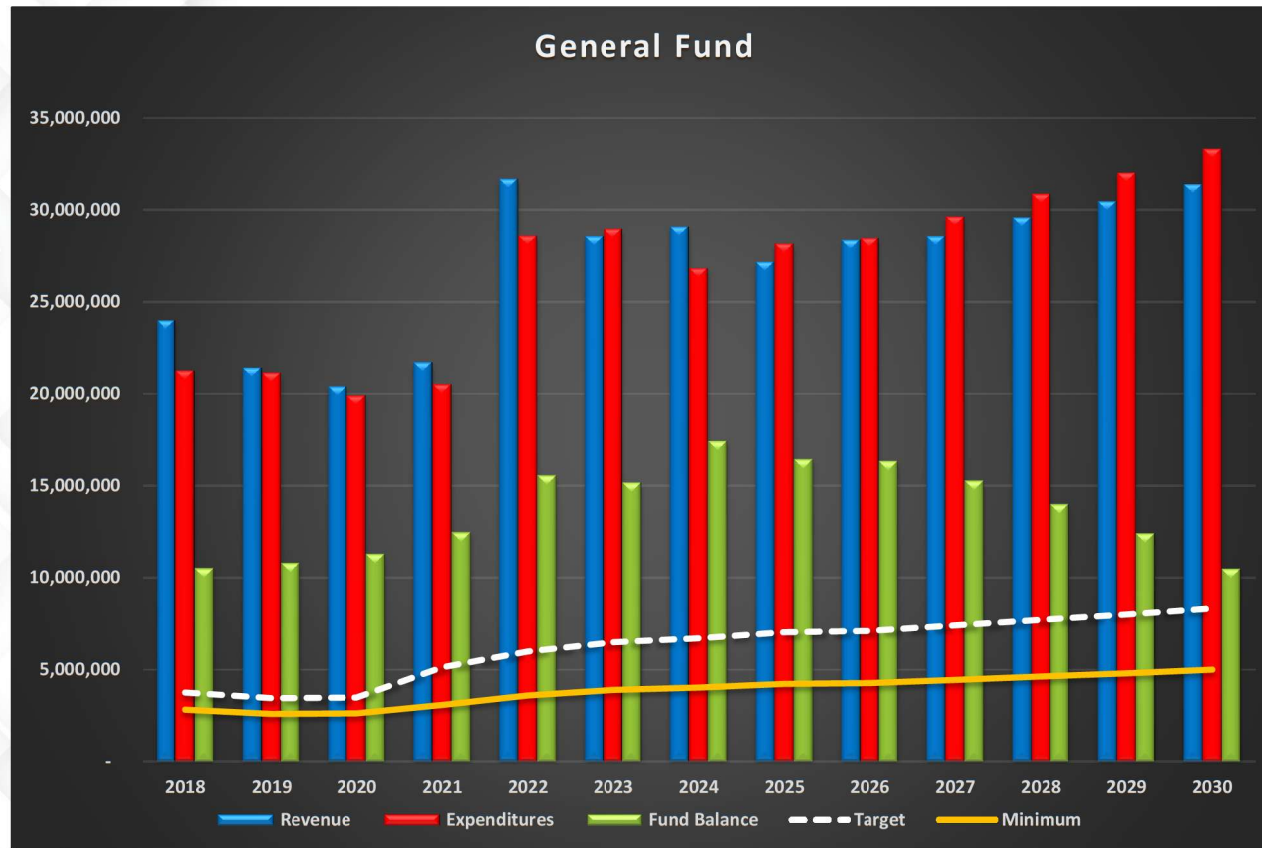
Description	2022	2023	2024	Total
MF Permit Fees Collected	\$ 1,978,221	\$ 2,048,643	\$ 589,994	\$ 4,616,858
Increased Personnel*	(434,524)	(620,596)	(543,348)	(1,598,469)
20% Base Year Personnel Allocat.	(275,458)	(286,477)	(297,936)	(859,871)
Contract Plan Review/Insp. **	(138,109)	(211,783)	(472,963)	(822,856)
Otak (MF site supervisor) **	(56,001)	(109,143)	(112,001)	(277,146)
	\$ 1,074,128	\$ 820,643	\$ (836,254)	\$ 1,058,516
Estimated Louisville Rebate Amount				\$ 2,036
Average Superior Refund				\$ 3,600
Cap on Boulder County Refund				\$ 4,400
* 2021 base year, 4% increase in salaries per year				
** 2021 base year, 3% increase in contracted services per year				

Potential Cost to Louisville and Comps

Entity/Jurisdiction	Discount/Rebate Methodology		Approx %	Potential Rebate Cost to City
		(Per HH)		
Louisville (Adj. Incremental)	\$	2,036	22%	\$ 916,200
Louisville (Incremental)	\$	3,689	41%	\$ 1,660,050
BoCo (max)	\$	4,400	capped amt	\$ 1,980,000
Superior (avg.)	\$	3,600	47%	\$ 1,620,000

* Note: Staff estimates 450 recipients based on eligibility criteria

Most Recent General Fund LTFF



Note: Forecast will be updated throughout the upcoming Budget Development Process

Financial Comparison Summary - Revisited

Jurisdiction	Permit Fee Refund/Rebate	Avg. Use Tax Rebate / Credit	Estimated Total per Household (HH)	Estimated # of HHs	Estimated Impact to Jurisdiction
Boulder County - Unincorporated	\$4,400	\$3,172	\$7,572	157	\$1,188,000
Boulder County – Superior & Louisville	N/A	\$3,172	\$3,172	519 (676-157)	\$1,646,000
Superior	\$3,600 (47% of fee)	\$8,100 (100%)	\$11,700**	<391 (est. 273)	\$3,194,100
Louisville	\$2,036 - \$3,689	\$14,594 (100% if 2021 IECC*)	\$16,630 - \$18,283**	<549 (est. 450)	\$7,483,000- \$8,227,000

*100% rebate for up to 110% of homes original square footage and 0% for any additional square footage if 2018 IECC

** Excludes Boulder County Use Tax Rebate/Credit

Committee Options

- Receive and File Report
- Direct Staff to Pursue City Council Policy Decision to explore engaging in a contract with an external third party to perform a Marshall Fire Reconciliation.
- Direct Staff to Pursue City Council Policy Decision to rebate an amount out of the City's General Fund, with the following Criteria;
 - Underinsured Declaration – Consistent with existing parameters
 - Original Owner – Consistent with existing parameters
 - Original Owner and Still in home – Direction sought
- Direct funds toward Emergency Management Preparation during the 2026 Supplemental Budget development via a Budget Request for the Council's consideration.
 - For example, a partnership with Boulder County to join ODM

Thank you

Committee Discussion, Feedback, and/or Direction

SUBJECT: 2026 SUPPLEMENTAL BUDGET RETREAT FORMAT PREVIEW

DATE: JUNE 11, 2025

PRESENTED BY: RYDER BAILEY, CPA, FINANCE DIRECTOR

SUMMARY:

To allow for a deeper discussion of the 2026 Budget, the Finance Committee has requested a Special Finance Committee meeting on Tuesday, July 1st.

Next month, July 23rd, from Noon to 5pm City Council will convene for the 2026 Supplemental Budget Retreat in Council Chambers.

The Budget Retreat is an early component of the budget process and an opportunity to engage with Council to shape the budget and set priorities.

This item is a high-level preview of Notable Budget Dates and the format and items anticipated to be discussed at the Budget Retreat.

BACKGROUND:

The formulation of the City's Budget is one of the most important financial activities that the City of Louisville undertakes each year. The budget process provides a comprehensive plan to deliver efficient services to residents and stakeholders of the City in a manner that aligns resources with the policies, goals, mission, and vision of the City.

The following items are anticipated to be discussed:

- Budget Calendar Summary and Progress
- Brief Review of Relevant City Financial Policies
- Budget Guidelines and Guiding Principles
- Background and Overview of City Funds
- Preliminary Revenue Estimates and Assumptions
- Preliminary Expenditure Estimates and Assumptions
- Departmental Information
- Summary of Position/Personnel Requests
- Summary of Capital Requests and Operational Expansions
- Summary of Service Level Reductions
- Preliminary Long-Term Fund Financial Forecasts for Major City Funds
- Fiscal and Policy Issues with Significant Impacts

The following Fiscal and Policy items are anticipated to be discussed:

SUBJECT: BUDGET RETREAT PREVIEW

DATE: JUNE 11, 2025

PAGE 2 OF 2

- Expense Growth outpacing Revenues
- Personnel Costs
- Service Level Alignment
- Parks Fund Structural Imbalance

Notable Budget Dates:

- **May 20, 2025** – City Council approved 1st Citywide 2025 Budget Amendment for “Carry Forwards”, New Items since Budget Adoption and other Necessary Adjustments.
- **Tuesday, July 1, 2025 – (Virtual, 4 to 6pm)** Finance Committee Special Budget Meeting – Budget Retreat Preview
- **July 23, 2025 – (Noon to 5pm)** City Council Annual Budget Retreat
- **September 2, 2025** – City Manager’s *Recommended* Budget Presented to City Council at a Regular Meeting (Public Hearing set).
- **Months of September and October 2024** – Budget Study Session(s), as needed
- **October 21, 2025** – City Council Conducts Public Hearing on *Revised Recommended* Budget.
- **Monday, November 3, 2025** – City Council Presented with Resolutions to Adopt the Budget, Appropriate Funds, and Levy Taxes.

RECOMMENDATION

Discussion / Direction

ATTACHEMENT:

1. 2026 Supplemental Budget Calendar, Revised June 4, 2025

City of Louisville, Colorado
 Budget Development Calendar
 2026 Supplemental Budget (2025 Finance Dept Consolidated Calendar)

Last Revised 6/4/25

[illegible]

City of Louisville, Colorado
Budget Development Calendar
2026 Supplemental Budget (2025 Finance Dept Consolidated Calendar)

Last Revised 6/4/25

Dates	Description	Type												
			Jan	Feb	March	April	May	June	July	August	September	October	November	December
August 5, 2025	Finance and City Manager discuss the City Manager's final recommendations at Executive Leadership Team Meeting; any final considerations must be discussed as a team at this meeting	Internal Meetings												
August 21, 2025	Finance Committee: Q2 Financial, Q2 Tax, Q2 C&I, Budget Update	Finance Committee												
August 11 - August 25, 2025	Finance Consolidates and Summarizes City Manager's <i>Recommended Budget</i> - Prepares for Distribution	Internal Tasks												
September 2, 2025	City Manager's <i>Recommended Budget</i> Presented to City Council at a Regular Meeting (<i>Public Hearing Set?</i>)	Council												
September 9, 2025	Budget Study Session, if necessary	Council												
September 18, 2025	Finance Committee: Budget Update and Q2 CIP Update	Finance Committee												
September 30, 2025	Budget Study Session, if necessary	Council												
September 24 - October 11, 2025	Finance Consolidates and Summarizes a <i>Revised Recommended Budget</i> for Public Hearing and Distribution	Internal Tasks												
October 1, 2025	City Clerk - Issues Public Notice for Budget Hearing	Internal Tasks												
October 7, 2025	Budget Council Meeting, if necessary	Council												
October 14, 2025	Budget Study Session, if necessary	Council												
October 16, 2025	Finance Committee: Preliminary Assessed Valuation, if necessary & Budget Update, if necessary, C&I Chandler Presentation	Finance Committee												
October 21, 2025	City Council Conducts Public Hearing on <i>Revised Recommended Budget</i>	Council												
October 22 - 30, 2025	Finance Prepares <i>Final Budget</i> and Resolutions to Adopt the Budget, Appropriate Funds, and Levy Taxes	Internal Tasks												
October 25 - October 29, 2025	ICMA Conference	Conference												
Last Week of October	Finance / Dept Quarterly Check ins	Internal Meetings												
November 3, 2025 (MONDAY)	City Council Presented with Resolutions to Adopt the Budget, Appropriate Funds, and Levy Taxes	Council												
November 4 - December 31, 2025	Finance/CMO Comm - Prepares Printed Budget Document / Posts Budget to Finance Website / Files Budget with State (DOLA) and GFOA Award, believe deadline is Jan 31, 2026	Internal Tasks												
November 5, 2025	Post adopted budget in Munis (Post to Master for Reports)	Internal Tasks												
November 19 - November 22, 2025	Colorado Government Finance Officers Association	Conference												
November 20, 2025	Finance Committee: Q3 Financial, Q3 Tax and Q3 C&I Reports / Final City 2025 Budget Amendment, Fees	Finance Committee												
December 2 or 18th, 2025	Final 2025 Budget Amendment	Council												
December 18, 2025	Finance Committee: Final Assessed Valuation and Mil Levies, Final 2026 Work Plan	Finance Committee												

Key

	Internal Task
	External Task
	Finance Committee
	Council
	Conference
	LRC/JRD
	Debt
	Filing/Reporting Deadline
	Finance / Dept Quarterly Check ins

**SUBJECT: RECREATION FUND - RENEWAL & REPLACEMENT RESERVE
(RECEIVE AND FILE)**

DATE: JUNE 11, 2025

**PRESENTED BY: RYDER BAILEY, CPA, FINANCE DIRECTOR
ADAM BLACKMORE, PROS DIRECTOR
KATHY MARTIN, SUPERINTENDENT OF RECREATION AND
SENIOR SERVICES**

SUMMARY:

Per City Financial Policy 2.6, the Recreation Fund is to maintain a capital asset renewal and replacement reserve. Finance and Recreation Staff has updated the renewal and replacement reserve calculation, which is presented as **Chart 1** on page two of this communication.

The Recreation Fund is projected to comply with Financial Policy 2.6 and its Reserve Requirements for 15% of operating expenditures and renewal and replacement reserves over the forecasted period.

BACKGROUND:

Section 2.6 Recreation Fund Reserves of the City's Financial Policies state:

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

In addition to maintaining an operating reserve, the Recreation Fund will also maintain a capital asset renewal and replacement reserve. The purpose of this reserve is to accumulate funds for the timely renewal and replacement of Recreation Center and Memory Square Pool assets. The methodology for calculating this reserve will be approved by the Finance Committee."

The Finance Committee has previously developed a calculation methodology for the renewal and replacement reserve to maintain capital assets, including furniture, fixtures and equipment and building value (excluding core and shell).

Table 1: Recreation Fund-Targeted Renewal & Replacement Reserve, by Year:

Year	Targeted Renewal & Replacement Reserve
2023	\$ 2,541,995
2024	\$ 3,068,761
2025	\$ 2,123,557

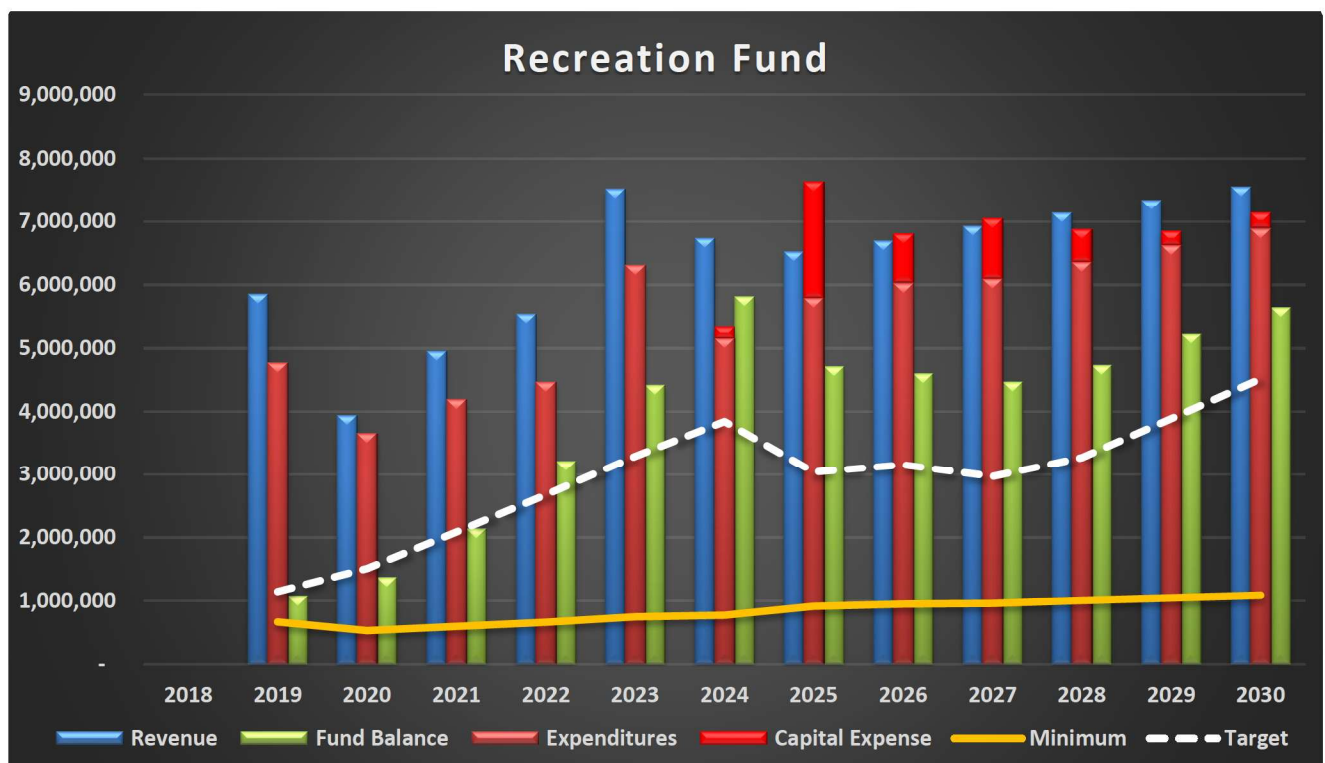
SUBJECT: RECREATION FUND R&R RESERVE (RECEIVE AND FILE)

DATE: JUNE 11, 2025

PAGE 2 OF 2

2026	\$ 2,204,099
2027	\$ 2,002,878
2028	\$ 2,266,500
2029	\$ 2,843,590
2030	\$ 3,427,794

Chart 1: Recreation Fund Long Term Financial Forecast



The projected Recreation Fund balance at the end of 2025 is \$4.7 million. Over the forecasted period, the fund is projected to comply with Financial Policies and Reserve Requirements for both 15% of operating expenditures and renewal and replacement reserves.

Department Staff will be available at the meeting to answer any questions.

RECOMMENDATION:

Receive and File

ATTACHMENT:

N/A

2025 Finance Committee Adopted Work Plan

Last revised May 23, 2025

Major Work Initiatives

Finance Committee will review (at minimum) all budget amendments, CIP requests, operating budgets, and utility rates before they go to Council.

The following items are Committee priorities for 2025, Staff and Finance Committee will agenize in alignment with the City Council Work Plan.

-
- 2026 Budget Development, Supplemental Year
 - Update Citywide Purchasing Policy
 - Fees – Inflationary Factor vs Other
 - On-Going Financial Impact of Marshall Fire
-

Quarterly Reports

Material exceptions to be discussed at monthly FiCom meetings

- Cash and Investment Reports
 - Financial Reports
 - Enterprise Dashboards: Recreation, Golf, Utilities
 - Utility Updates: Finances, Acquisitions, Rates, Gap/Chimney Hollow, Other
-

First Quarter	Second Quarter
Jan 16 - 4:00PM – 6:00PM • Final Assessed Valuation (formerly Dec 2024) • Final 2025 Work Program (formerly Dec 2024) • Property, Casualty and Liability Insurance Update • Utility Fund Update / Inter-Fund Loan / Final 2025 Rate Presentation and Discussion • 2025 Budget Process Recap / Feedback • Monthly Revenue & Sales Tax Reports	April 17 - 4:00PM – 6:00PM • 2024 EOY Revenues, Expenditures & Changes in Fund Balances (Cash Basis) • Operational Turnback Update • 2024 Year End CIP Report • Review Rollovers/Carry-Overs/1st Budget Amendment • Monthly Revenue & Sales Tax Report
Feb 20 - 4:00PM – 6:00PM • 2026 Budget Supplemental Year - Preliminary Calendar and Process • Monthly City Council Financial Update • Sales Tax: 2024 Year End Reports, Audit Program • Write-off of Uncollectible Accounts Receivable	May 15 - 4:00PM – 6:00PM • Review of Fiscal/Reserve Policies • Exploration of Potential New Revenue Sources for City Major Capital Items – Study Session • Q1 Financial Reports • Q1 Revenue, Sales and Bag Tax Reports • Q1 Cash and Investments Report

City of Louisville

City Council 749 Main Street Louisville CO 80027
303.335.4536 (phone) www.LouisvilleCO.gov

First Quarter (cont.d)	Second Quarter (cont.d)
March 20 - 4:00PM – 6:00PM • 2024 Year End Cash and Investments • Chandler Investment Presentation - Economy & Investments • Monthly Revenue & Sales Tax Reports • Research estimated time commitment and cost required to determine MF permit related expenses and revenues	June 11 - 4:00PM – 6:00PM • Parks Fund – Long Term Forecast Structural Issue (formerly May 2025) • Research estimated time commitment and cost required to determine MF permit related expenses and revenues (Continuation of March 20th Item) • Budget Retreat Preview • Monthly Revenue & Sales Tax Report • Rec Cen Renewal & Replacement Calculation
Third Quarter	Fourth Quarter
July 1 - 4:00PM – 6:00PM – SPECIAL MEETING • 2026 Budget Retreat Preview / Special Meeting	
July 17 - 4:00PM – 6:00PM • Annual External Auditor's Report • Citywide External Auditors RFQ/RFP Responses Review • Initial 2026 Utility Rate Presentation and Discussion (Formerly June FiCom Meeting) • Monthly Revenue & Sales Tax Report	October 16 - 4:00PM – 6:00PM • Budget Update, if necessary • Chandler Investment Presentation - Economy & Investments • Monthly Revenue & Sales Tax Reports • Preliminary Assessed Valuation, if necessary
August 21 - 4:00PM – 6:00PM • Q2 Financial Report • Q2 Revenue, Sales and Bag Tax Reports • Q2 Cash and Investments Report • Mid-Year Enterprise Dashboard Updates • Open Space Fund and Target Acquisition Reserve Discussion • 2026 Budget Update/Discussion • Revised 2026 Utility Rate Presentation and Discussion, if necessary	November 20 - 4:00PM – 6:00PM • Q3 Financial Reports • Q3 Revenue, Sales and Bag Tax Reports • Q3 Cash and Investments Report • Preliminary 2026 Finance Committee Work Program Discussion • Final Budget Amendment • Citywide Fees
September 18 - 4:00PM – 6:00PM • Q2 CIP Report • Budget Update/Discussion, if necessary • Monthly Revenue & Monthly Sales Tax Reports	December 18 - 4:00PM – 6:00PM • Final 2026 Committee Work Program Approved • Monthly Revenue & Monthly Sales Tax Report • Final Assessed Valuation, if necessary