CITY COUNCIL COMMUNICATION
AGENDA ITEM 8E

City of Louisville
COLORADO • SINCE 1878

SUBJECT:	**RESOLUTION NO. 12, SERIES 2024 – A RESOLUTION AMENDING THE 2024 BUDGET BY ELIMINATING APPROPRIATIONS IN THE OPEN SPACE & PARKS FUND, AND ESTABLISHING APPROPRIATIONS WITHIN NEWLY ESTABLISHED OPEN SPACE AND PARKS FUNDS AND ADJUSTING BUDGETED REVENUE IN THE OPEN SPACE & PARKS FUND, OPEN SPACE FUND, AND PARKS FUND – PUBLIC HEARING (advertised *Daily Camera* 2/25/24)**
DATE:	**MARCH 5, 2024**
PRESENTED BY:	**JEFF DURBIN, ICMA-CM, CITY MANAGER** **RYDER BAILEY, CPA, FINANCE DIRECTOR** **ADAM BLACKMORE, CPRE, PARKS, RECREATION AND OPEN SPACE DIRECTOR**

SUMMARY:

On November 7th, 2023, City of Louisville Residents overwhelmingly voted to extend (by 10 years, through 2033) and increase (From 3/8ths to 1/2 cent), the Open Space and Parks Sales and Use Tax, Measure 2C. The ballot measure defines how sales and use tax revenues are to be split, and by City Ordinance No. 2023-1856, Council directed Staff to establish separate and distinct funds for each Division.

Finance and Open Space and Parks Staff has been working diligently towards separating the existing shared Open Space and Parks Fund (Fund 201) into two separate stand-alone funds, the Open Space Fund (Fund 210) and the stand-alone Parks Fund (Fund 211).

The new Funds have been established, and a budget amendment is required to "transfer" appropriations from the former fund and into the newly established funds, Open Space Fund (Fund 210) and Parks Fund (Fund 211).

This Budget Amendment was presented to Finance Committee on February 22nd, 2024 and was supported "as to form" for Appendixes A, B, and C, which bifurcates the existing shared Open Space and Parks "status quo" adopted budget into separate funds.

During the February 22nd Finance Committee meeting, the City Manager noted the importance of demonstrating our commitment to open space asset management following voter approval of the November 2023 ballot question. The 2024 adopted Budget already includes increased expenditures for expanded mowing and grazing programs, implementing an asset management inventory, implementing new wayfinding signage, developing new pocket prairies, and a Smooth Brome pilot study.

Further, in light of anticipated tax revenues the City Manager is proposing additional resource allocations for open space management. As part of the proposed March 5th Budget amendment, the City Manager is proposing additional operating expenditures in the Open Space Fund which are outlined in Appendix D, totaling $250,000, for immediate personnel expenditures necessary to begin implementation of a variety of asset management and capital project needs.

The City Manager will also be proposing further Open Space expenditures for Council consideration in May 2024 as part of the next Budget amendment. Staff is currently working to define scope and cost of new expenditures including the following:

- A system wide vegetation survey necessary for comprehensive ecosystem management, native plant restoration, and appropriate land management. This data will also be an important part of master planning work beginning later this year.
- Expansion of the scope of the master planning work to include a comprehensive evaluation of our trails systems.
- A pilot program to restore native habitat and manage social trails at Hecla Lake Open Space.
- Removal of Siberian Elms at North Open Space, this is an invasive species that is encroaching on prairie habitat.
- Acquisition of additional equipment necessary to implement and maintain these projects and programs.

Additionally, in May staff will be bringing a proposal for the mechanics of establishing an Open Space Acquisition Reserve and proposed initial funding methodology.

The impact by splitting the previously shared fund into separate and distinct funds for each Division results in a net expenditure impact to Citywide appropriations of zero. This is because this exercise is bifurcating the previous fund’s “Status Quo” Adopted budget does not create new expenditures. However, revenue appropriations in the Open Space fund are being increased for the additional 1/8th tax rate increase, specifically for Open Space purposes. This is because the incremental tax revenue was not part of the previously adopted “Status Quo” budget. Lastly, the “Status Quo” budget relied upon the use of Fund Balance for capital and other non-recurring expenditures, as such, those funds will be transferred to the appropriate newly created fund.

A. The total net amount of transferring operating and capital expenditure budgets between funds results in an amendment totaling $0. Detail can be found in Attachment – Appendix A. Broken out by Fund as follows;

   a. Fund 201 – Open Space/Parks - <$5,363,529>
   b. Fund 210 – Open Space - $1,891,969
   c. Fund 211 – Parks - $3,471,560
   Total -$0

B. The initial amount of the transferring budgeted revenue and transfers between funds budget amendment is $0. However, an increase in unanticipated sales and use tax revenues (1/8th) due to the increase in sales and use tax rate designated for Open Space, increases the total amount of the revenue amendment to $1,013,753.33. Detail can be found in Attachment – Appendix B. Broken out by Fund as follows;

   a. Fund 201 – Open Space/Parks - <$4,235,540>
   b. Fund 210 – Open Space - $2,573,908.33
   c. Fund 211 – Parks - $2,675,385
   Total -$1,013,753.33

C. The 2024 "Status Quo" Adopted budget included the planned use of Fund Balance, as such, this amendment also requires a transfer of fund balances from the previously shared Fund (201) into each of the newly created and stand-alone funds, 210 and 211. Detail can be found in Attachment – Appendix C. Broken out by Fund as follows;

   a. Fund 201 – Open Space/Parks – Transfer Out - <$1,127,989>
   b. Fund 210 – Open Space – Transfer In - $331,814
   c. Fund 211 – Parks – Transfer In - $796,175
   Total -$0

D. Additional/new operating personnel expenditures added to the 2024 Open Space budget as a result of anticipated increased sales tax revenues results in an additional adjustment totaling $250,000. Detail can be found in Attachment – Appendix D. Broken out by Fund as follows;

   a. Fund 210 – Open Space - $250,000
   Total -$250,000

Staff is diligently working to close the previously used shared fund, which is anticipated mid to late 2024. At which time a final transfer of any remaining asset, liability and fund balance(s) accounts to newly created funds will be proposed to Council for approval.

BACKGROUND:
Finance and PROST Staff have performed significant outreach efforts through public engagement and presentations to the following stakeholders in advance of today's City Council Budget Amendment presentation;

- January 18th – Finance Committee Presentation – An Update on the Establishment of Open Space and Parks Funds
- January 26th – City Manager and Staff met with Open Space Advocacy Group
- February 7th – Presentation to Parks and Public Landscaping Advisory Board (PPLAB)
- February 14th – Presentation to Open Space Advisory Board (OSAB)
- February 22nd – 2nd Finance Committee Presentation – First Citywide 2024 Budget Amendment – Establishing Open Space and Parks Funds
- **Today** - March 5th – First 2024 Citywide Budget Amendment – OS and Parks Funds only

The Parks and Open Space sales and use tax is the primary funding source for Open Space and Parks operations, including staffing, maintenance, purchasing, and service agreements. Funds may also be used for land acquisition and capital projects.

The Parks and Open Space Tax has been passed by local voters four times, in 1993, 2002, 2012 and in 2023. The sales and use tax, originally implemented for the acquisition of land in and around the City of Louisville for Open Space and Parks, has been in place since 1993. The tax was modified in 2002 to expand the use of tax revenues to be used for the operation and maintenance of open spaces and parks; while the percentage and length of term remained the same. In 2023 the tax was extended an additional 10 years, through December 31, 2033 and increased from 3/8ths to ½ cent.

RECOMMENDATION
On February 22nd, the Finance Committee was presented and approved "as to form" the information presented today as contained within Appendices A, B, and C.

However, the Finance Committee was not presented the information contained within Appendix D, personnel expenditure expansions funded by increased Open Space Sales and Use Tax Revenues.

Staff is recommending that City Council approve for adoption of the proposed budget amendment establishing appropriations in the newly created stand-alone Open Space (Fund 210) and stand-alone Parks (Fund 211) funds.

FISCAL IMPACT:
While the proposed budget amendments contained within Appendices A, B and C do not increase or decrease the consolidated City 2024 expenditure budget, it does increase budgeted revenues in the Open Space fund by $1,013,753.33.

Appendix D increases the Open Space Fund for expenditure personnel expansions proposed by the City Manager and Open Space Division, totaling $250,000, funded by anticipated increased Open Space Sales and Use Tax revenues.

Staff is diligently working to close the previously shared fund, which is anticipated mid to late 2024. At which time a final close out of all balance sheet accounts including transfer of remaining fund balance(s) to newly created funds will be proposed to Council for approval.

ATTACHMENTS
1. Resolution
2. Appendices A, B, C and D
3. Public Comments
4. Presentation

RESOLUTION NO. 12
SERIES 2024

A RESOLUTION AMENDING THE 2024 BUDGET BY ELIMINATING APPROPRIATIONS IN THE OPEN SPACE & PARKS FUND, AND ESTABLISHING APPROPRIATIONS WITHIN NEWLY ESTABLISHED OPEN SPACE AND PARKS FUNDS AND ADJUSTING BUDGETED REVENUE IN THE OPEN SPACE & PARKS FUND, OPEN SPACE FUND, AND PARKS FUND

WHEREAS, the need exists to amend the 2024 budget by amending appropriations in the Open Space & Parks Fund, Open Space Fund, and Parks Fund; and

WHEREAS, the need to amend the 2024 budget arises:

1. To implement previously approved City Council Ordinance No 2023-1856 which eliminates the share Open Space and Parks Fund; and
2. Establishes separate Open Space and Parks Funds.

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

SECTION 1. That the 2024 Open Space & Parks Fund appropriation be decreased by $5,363,529, from $5,363,529 to $0.

SECTION 2. That the 2024 Open Space Fund appropriation be increased by $1,891,969, from $0 to $1,891,969.

SECTION 3. That the 2024 Parks Fund appropriation be increased by $3,471,560, from $0 to $3,471,560.

SECTION 4. That the 2024 Open Space & Parks Fund **revenue** budget be decreased by $4,235,540, from $4,235,540 to $0.

SECTION 5. That the 2024 Open Space Fund **revenue** budget be increased by $2,573,908.33, from $0 to $2,573,908.33.

SECTION 6. That the 2024 Parks Fund **revenue** budget be increased by $2,675,385, from $0 to $2,675,385.

SECTION 7. That the 2024 Open Space & Parks Fund transfer out appropriation be increased by $1,127,989, from $0 to $1,127,989.

SECTION 8. That the 2024 Open Space Fund transfer in appropriation be increased by $331,814, from $0 to $331,814.

SECTION 9. That the 2024 Parks Fund transfer in appropriation be increased by $796,175, from $0 to $796,175.

SECTION 10. That the 2024 Open Space Fund appropriation be increased by $250,000, from $1,891,969 to $2,141,969.

PASSED AND ADOPTED this 5th day of March, 2024.

By:______________________________
Christopher M. Leh, Mayor

Attest: ______________________________
Meredyth Muth, City Clerk

Appendix A
City of Louisville, Colorado
2024 Budget Amendment Detail
Changes to 2024 Expenditure Budget

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget	Comments/Notes
201110-511000	Regular Salaries	318,646.00	(318,646.00)	-	Removing Budget from OS&P Fund
201110-511200	Overtime Pay	2,000.00	(2,000.00)	-	Removing Budget from OS&P Fund
201110-512000	FICA Expense	23,101.00	(23,101.00)	-	Removing Budget from OS&P Fund
201110-512100	Retirement Contribution	22,552.00	(22,552.00)	-	Removing Budget from OS&P Fund
201110-512200	Workers Compensation	1,125.00	(1,125.00)	-	Removing Budget from OS&P Fund
201110-513000	Medical Insurance	42,769.00	(42,769.00)	-	Removing Budget from OS&P Fund
201110-513100	Dental Insurance	2,742.00	(2,742.00)	-	Removing Budget from OS&P Fund
201110-513200	Vision Insurance	536.00	(536.00)	-	Removing Budget from OS&P Fund
201110-513300	Life, AD&D & LTD Insurance	2,111.00	(2,111.00)	-	Removing Budget from OS&P Fund
201110-513400	Employee Assistance Plan	78.00	(78.00)	-	Removing Budget from OS&P Fund
201110-522500	Non-Capital Furn/Equip/Tools	600.00	(600.00)	-	Removing Budget from OS&P Fund
201110-523100	Uniforms and Clothing	210.00	(210.00)	-	Removing Budget from OS&P Fund
201110-532100	Insurance	83,630.00	(83,630.00)	-	Removing Budget from OS&P Fund
201110-532220	Business and Auto Allowance	750.00	(750.00)	-	Removing Budget from OS&P Fund
201110-535010	Communication Svcs-Cell Phone	120.00	(120.00)	-	Removing Budget from OS&P Fund
201110-540410	Prof Serv-Investment Fee	5,000.00	(5,000.00)	-	Removing Budget from OS&P Fund
201110-540415	Prof Serv-Bank Charges	1,200.00	(1,200.00)	-	Removing Budget from OS&P Fund
201110-540900	Prof Serv-Other	300,000.00	(300,000.00)	-	Removing Budget from OS&P Fund
201433-511000	Regular Salaries	88,507.00	(88,507.00)	-	Removing Budget from OS&P Fund
201433-511200	Overtime Pay	2,210.00	(2,210.00)	-	Removing Budget from OS&P Fund
201433-512000	FICA Expense	6,728.00	(6,728.00)	-	Removing Budget from OS&P Fund
201433-512100	Retirement Contribution	5,894.00	(5,894.00)	-	Removing Budget from OS&P Fund
201433-512200	Workers Compensation	940.00	(940.00)	-	Removing Budget from OS&P Fund
201433-513000	Medical Insurance	12,151.00	(12,151.00)	-	Removing Budget from OS&P Fund
201433-513100	Dental Insurance	902.00	(902.00)	-	Removing Budget from OS&P Fund
201433-513200	Vision Insurance	165.00	(165.00)	-	Removing Budget from OS&P Fund
201433-513300	Life, AD&D & LTD Insurance	746.00	(746.00)	-	Removing Budget from OS&P Fund
201433-513400	Employee Assistance Plan	27.00	(27.00)	-	Removing Budget from OS&P Fund
201433-522010	Operating Supplies-Chemicals	5,000.00	(5,000.00)	-	Removing Budget from OS&P Fund
201433-522500	Non-Capital Furn/Equip/Tools	1,000.00	(1,000.00)	-	Removing Budget from OS&P Fund
201433-522900	Miscellaneous Supplies	2,000.00	(2,000.00)	-	Removing Budget from OS&P Fund
201433-523100	Uniforms and Clothing	1,000.00	(1,000.00)	-	Removing Budget from OS&P Fund
201433-524360	Street Supplies-Ice Slicer	3,000.00	(3,000.00)	-	Removing Budget from OS&P Fund
201433-532220	Business and Auto Allowance	100.00	(100.00)	-	Removing Budget from OS&P Fund
201433-535010	Communication Svcs-Cell Phone	500.00	(500.00)	-	Removing Budget from OS&P Fund
201433-550020	Parts/Repairs/Maint-Equip	7,000.00	(7,000.00)	-	Removing Budget from OS&P Fund
201511-630101	Irrig Replacements & Improvs	345,000.00	(345,000.00)	-	Removing Budget from OS&P Fund
201511-640001	Machinery & Equipment	60,000.00	(60,000.00)	-	Removing Budget from OS&P Fund
201511-660292	Public Landscape Improvements	39,900.00	(39,900.00)	-	Removing Budget from OS&P Fund
201524-660300	Emergency & Maintenance Access	105,000.00	(105,000.00)	-	Removing Budget from OS&P Fund
201750-511000	Regular Salaries	306,863.00	(306,863.00)	-	Removing Budget from OS&P Fund
201750-511100	Variable Salaries	84,864.00	(84,864.00)	-	Removing Budget from OS&P Fund
201750-511200	Overtime Pay	1,990.00	(1,990.00)	-	Removing Budget from OS&P Fund
201750-512000	FICA Expense	29,127.00	(29,127.00)	-	Removing Budget from OS&P Fund
201750-512100	Retirement Contribution	20,075.00	(20,075.00)	-	Removing Budget from OS&P Fund
201750-512200	Workers Compensation	4,366.00	(4,366.00)	-	Removing Budget from OS&P Fund
201750-513000	Medical Insurance	41,569.00	(41,569.00)	-	Removing Budget from OS&P Fund
201750-513100	Dental Insurance	2,968.00	(2,968.00)	-	Removing Budget from OS&P Fund
201750-513200	Vision Insurance	564.00	(564.00)	-	Removing Budget from OS&P Fund
201750-513300	Life, AD&D & LTD Insurance	2,052.00	(2,052.00)	-	Removing Budget from OS&P Fund
201750-513400	Employee Assistance Plan	103.00	(103.00)	-	Removing Budget from OS&P Fund
201750-520100	Office Supplies	500.00	(500.00)	-	Removing Budget from OS&P Fund
201750-521100	Computer Supplies-Software	500.00	(500.00)	-	Removing Budget from OS&P Fund
201750-521200	Non-Capital Computer Hardware	2,860.00	(2,860.00)	-	Removing Budget from OS&P Fund
201750-522100	Operating Supplies-Signs	1,000.00	(1,000.00)	-	Removing Budget from OS&P Fund
201750-522500	Non-Capital Furn/Equip/Tools	4,600.00	(4,600.00)	-	Removing Budget from OS&P Fund
201750-523100	Uniforms and Clothing	4,044.00	(4,044.00)	-	Removing Budget from OS&P Fund
201750-525100	Auto Expense-Parts & Repairs	3,000.00	(3,000.00)	-	Removing Budget from OS&P Fund
201750-525200	Auto Expense-Tires	600.00	(600.00)	-	Removing Budget from OS&P Fund
201750-525300	Gas & Oil	7,600.00	(7,600.00)	-	Removing Budget from OS&P Fund
201750-531000	Ditch Assessment	2,420.00	(2,420.00)	-	Removing Budget from OS&P Fund
201750-532000	Advertising/Marketing	1,500.00	(1,500.00)	-	Removing Budget from OS&P Fund
201750-532220	Business and Auto Allowance	350.00	(350.00)	-	Removing Budget from OS&P Fund
201750-532230	Dues/Subscriptions/Books	400.00	(400.00)	-	Removing Budget from OS&P Fund
201750-533100	Boulder County Youth Corp	7,376.00	(7,376.00)	-	Removing Budget from OS&P Fund
201750-534050	Utility Services-Water	3,500.00	(3,500.00)	-	Removing Budget from OS&P Fund
201750-535010	Communication Svcs-Cell Phone	400.00	(400.00)	-	Removing Budget from OS&P Fund
201750-538101	Travel, Training, & Meetings	9,000.00	(9,000.00)	-	Removing Budget from OS&P Fund
201750-538350	Open Space Advisory Board	250.00	(250.00)	-	Removing Budget from OS&P Fund
201750-540110	Prof Serv-Engineering	830.00	(830.00)	-	Removing Budget from OS&P Fund
201750-540530	Prof Serv-Resource Management	131,000.00	(131,000.00)	-	Removing Budget from OS&P Fund
201750-540900	Prof Serv-Other	50,000.00	(50,000.00)	-	Removing Budget from OS&P Fund
201750-547000	Prof Serv-Mowing	25,000.00	(25,000.00)	-	Removing Budget from OS&P Fund
201750-547010	Prof Serv-Pest Control	5,512.00	(5,512.00)	-	Removing Budget from OS&P Fund
201750-547020	Prof Serv-Weed Control	35,000.00	(35,000.00)	-	Removing Budget from OS&P Fund

Appendix A
City of Louisville, Colorado
2024 Budget Amendment Detail
Changes to 2024 Expenditure Budget

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget	Comments/Notes
201750-547030	Prof Serv-Landscape Maint.	3,200.00	(3,200.00)	-	Removing Budget from OS&P Fund
201750-547031	Prof Serv Lndscp Bridge House	2,500.00	(2,500.00)	-	Removing Budget from OS&P Fund
201750-547100	Prof Serv - Tree/Hort Maint	5,000.00	(5,000.00)	-	Removing Budget from OS&P Fund
201750-550030	Parts/Repairs/Maint-Grounds	11,000.00	(11,000.00)	-	Removing Budget from OS&P Fund
201750-550260	Parts/Repairs/Maint-Ground Irr	200.00	(200.00)	-	Removing Budget from OS&P Fund
201750-580030	Vehicle/Equipment Replacement	7,407.00	(7,407.00)	-	Removing Budget from OS&P Fund
201750-580040	Computer Replacement	700.00	(700.00)	-	Removing Budget from OS&P Fund
201751-511000	Regular Salaries	829,403.00	(829,403.00)	-	Removing Budget from OS&P Fund
201751-511100	Variable Salaries	313,997.00	(313,997.00)	-	Removing Budget from OS&P Fund
201751-511200	Overtime Pay	22,050.00	(22,050.00)	-	Removing Budget from OS&P Fund
201751-512000	FICA Expense	87,281.00	(87,281.00)	-	Removing Budget from OS&P Fund
201751-512100	Retirement Contribution	55,344.00	(55,344.00)	-	Removing Budget from OS&P Fund
201751-512200	Workers Compensation	12,605.00	(12,605.00)	-	Removing Budget from OS&P Fund
201751-513000	Medical Insurance	120,195.00	(120,195.00)	-	Removing Budget from OS&P Fund
201751-513100	Dental Insurance	8,925.00	(8,925.00)	-	Removing Budget from OS&P Fund
201751-513200	Vision Insurance	1,590.00	(1,590.00)	-	Removing Budget from OS&P Fund
201751-513300	Life, AD&D & LTD Insurance	6,985.00	(6,985.00)	-	Removing Budget from OS&P Fund
201751-513400	Employee Assistance Plan	326.00	(326.00)	-	Removing Budget from OS&P Fund
201751-520100	Office Supplies	2,000.00	(2,000.00)	-	Removing Budget from OS&P Fund
201751-521100	Computer Supplies-Software	7,500.00	(7,500.00)	-	Removing Budget from OS&P Fund
201751-522010	Operating Supplies-Chemicals	4,500.00	(4,500.00)	-	Removing Budget from OS&P Fund
201751-522100	Operating Supplies-Signs	2,000.00	(2,000.00)	-	Removing Budget from OS&P Fund
201751-522110	Operating Supplies-Janitorial	8,000.00	(8,000.00)	-	Removing Budget from OS&P Fund
201751-522120	Operating Supplies-Safety	2,500.00	(2,500.00)	-	Removing Budget from OS&P Fund
201751-522170	Operating Supplies - Tree Repl	18,000.00	(18,000.00)	-	Removing Budget from OS&P Fund
201751-522200	Operating Supplies-Plant Mat.	10,000.00	(10,000.00)	-	Removing Budget from OS&P Fund
201751-522500	Non-Capital Furn/Equip/Tools	12,500.00	(12,500.00)	-	Removing Budget from OS&P Fund
201751-522900	Miscellaneous Supplies	12,000.00	(12,000.00)	-	Removing Budget from OS&P Fund
201751-523100	Uniforms and Clothing	9,000.00	(9,000.00)	-	Removing Budget from OS&P Fund
201751-525100	Auto Expense-Parts & Repairs	14,000.00	(14,000.00)	-	Removing Budget from OS&P Fund
201751-525200	Auto Expense-Tires	2,000.00	(2,000.00)	-	Removing Budget from OS&P Fund
201751-525300	Gas & Oil	38,400.00	(38,400.00)	-	Removing Budget from OS&P Fund
201751-532220	Business and Auto Allowance	500.00	(500.00)	-	Removing Budget from OS&P Fund
201751-532230	Dues/Subscriptions/Books	500.00	(500.00)	-	Removing Budget from OS&P Fund
201751-533100	Boulder County Youth Corp	7,750.00	(7,750.00)	-	Removing Budget from OS&P Fund
201751-534010	Utility Services-Electricity	22,050.00	(22,050.00)	-	Removing Budget from OS&P Fund
201751-534020	Utility Service-Trash Removal	4,460.00	(4,460.00)	-	Removing Budget from OS&P Fund
201751-534050	Utility Services-Water	222,000.00	(222,000.00)	-	Removing Budget from OS&P Fund
201751-535010	Communication Svcs-Cell Phone	3,500.00	(3,500.00)	-	Removing Budget from OS&P Fund
201751-536000	Rentals-Equipment	21,000.00	(21,000.00)	-	Removing Budget from OS&P Fund
201751-538101	Travel, Training, & Meetings	7,500.00	(7,500.00)	-	Removing Budget from OS&P Fund
201751-538999	Other Services and Charges	250.00	(250.00)	-	Removing Budget from OS&P Fund
201751-540300	Prof Serv-Custodial	30,000.00	(30,000.00)	-	Removing Budget from OS&P Fund
201751-540555	Prof Serv-Branch Site Grinding	14,000.00	(14,000.00)	-	Removing Budget from OS&P Fund
201751-540900	Prof Serv-Other	118,000.00	(118,000.00)	-	Removing Budget from OS&P Fund
201751-547000	Prof Serv-Mowing	123,500.00	(123,500.00)	-	Removing Budget from OS&P Fund
201751-547010	Prof Serv-Pest Control	3,000.00	(3,000.00)	-	Removing Budget from OS&P Fund
201751-547020	Prof Serv-Weed Control	2,000.00	(2,000.00)	-	Removing Budget from OS&P Fund
201751-547030	Prof Serv-Landscape Maint.	18,000.00	(18,000.00)	-	Removing Budget from OS&P Fund
201751-547031	Prof Serv Lndscp Bridge House	90,000.00	(90,000.00)	-	Removing Budget from OS&P Fund
201751-547100	Prof Serv - Tree/Hort Maint	40,000.00	(40,000.00)	-	Removing Budget from OS&P Fund
201751-547110	Prof Serv - Conc/Sidewalk/Trl	18,000.00	(18,000.00)	-	Removing Budget from OS&P Fund
201751-547120	Prof Serv - Tennis Crt Repairs	16,000.00	(16,000.00)	-	Removing Budget from OS&P Fund
201751-550000	Parts/Repairs/Maint-Bldgs/Fac	6,500.00	(6,500.00)	-	Removing Budget from OS&P Fund
201751-550020	Parts/Repairs/Maint-Equip	25,000.00	(25,000.00)	-	Removing Budget from OS&P Fund
201751-550030	Parts/Repairs/Maint-Grounds	40,000.00	(40,000.00)	-	Removing Budget from OS&P Fund
201751-550070	Parts/Repairs/Maint-HVAC	1,500.00	(1,500.00)	-	Removing Budget from OS&P Fund
201751-550140	Parts/Repairs/Maint-Painting	2,500.00	(2,500.00)	-	Removing Budget from OS&P Fund
201751-550160	Parts/Repairs/Maint-Electrical	1,000.00	(1,000.00)	-	Removing Budget from OS&P Fund
201751-550170	Parts/Repairs/Maint-Plumbing	3,000.00	(3,000.00)	-	Removing Budget from OS&P Fund
201751-550180	Parts/Repairs/Maint-Lighting	2,000.00	(2,000.00)	-	Removing Budget from OS&P Fund
201751-550240	Parts/Repairs/Maint-Memorials	2,000.00	(2,000.00)	-	Removing Budget from OS&P Fund
201751-550260	Parts/Repairs/Maint-Ground Irr	30,000.00	(30,000.00)	-	Removing Budget from OS&P Fund
201751-550280	Parts/Repairs/Maint-Other	8,000.00	(8,000.00)	-	Removing Budget from OS&P Fund
201751-580030	Vehicle/Equipment Replacement	58,329.00	(58,329.00)	-	Removing Budget from OS&P Fund
201751-580040	Computer Replacement	1,400.00	(1,400.00)	-	Removing Budget from OS&P Fund
201755-511000	Regular Salaries	4,559.00	(4,559.00)	-	Removing Budget from OS&P Fund
201755-512000	FICA Expense	325.00	(325.00)	-	Removing Budget from OS&P Fund
201755-512100	Retirement Contribution	296.00	(296.00)	-	Removing Budget from OS&P Fund
201755-512200	Workers Compensation	42.00	(42.00)	-	Removing Budget from OS&P Fund
201755-513000	Medical Insurance	412.00	(412.00)	-	Removing Budget from OS&P Fund
201755-513100	Dental Insurance	29.00	(29.00)	-	Removing Budget from OS&P Fund
201755-513200	Vision Insurance	6.00	(6.00)	-	Removing Budget from OS&P Fund
201755-513300	Life, AD&D & LTD Insurance	34.00	(34.00)	-	Removing Budget from OS&P Fund
201755-535010	Communication Svcs-Cell Phone	10.00	(10.00)	-	Removing Budget from OS&P Fund

Appendix A
City of Louisville, Colorado
2024 Budget Amendment Detail
Changes to 2024 Expenditure Budget

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget	Comments/Notes
201755-540900	Prof Serv-Other	40,000.00	(40,000.00)	-	Removing Budget from OS&P Fund
201756-511000	Regular Salaries	214,026.00	(214,026.00)	-	Removing Budget from OS&P Fund
201756-511200	Overtime Pay	2,030.00	(2,030.00)	-	Removing Budget from OS&P Fund
201756-512000	FICA Expense	16,136.00	(16,136.00)	-	Removing Budget from OS&P Fund
201756-512100	Retirement Contribution	14,047.00	(14,047.00)	-	Removing Budget from OS&P Fund
201756-512200	Workers Compensation	2,330.00	(2,330.00)	-	Removing Budget from OS&P Fund
201756-513000	Medical Insurance	22,627.00	(22,627.00)	-	Removing Budget from OS&P Fund
201756-513100	Dental Insurance	1,503.00	(1,503.00)	-	Removing Budget from OS&P Fund
201756-513200	Vision Insurance	335.00	(335.00)	-	Removing Budget from OS&P Fund
201756-513300	Life, AD&D & LTD Insurance	1,871.00	(1,871.00)	-	Removing Budget from OS&P Fund
201756-513400	Employee Assistance Plan	84.00	(84.00)	-	Removing Budget from OS&P Fund
201756-520100	Office Supplies	250.00	(250.00)	-	Removing Budget from OS&P Fund
201756-523100	Uniforms and Clothing	3,440.00	(3,440.00)	-	Removing Budget from OS&P Fund
201756-532010	Public Education & Outreach	16,000.00	(16,000.00)	-	Removing Budget from OS&P Fund
201756-532220	Business and Auto Allowance	90.00	(90.00)	-	Removing Budget from OS&P Fund
201756-535010	Communication Svcs-Cell Phone	150.00	(150.00)	-	Removing Budget from OS&P Fund
201756-537030	Volunteer Appreciation	800.00	(800.00)	-	Removing Budget from OS&P Fund
201757-511000	Regular Salaries	90,243.00	(90,243.00)	-	Removing Budget from OS&P Fund
201757-511200	Overtime Pay	380.00	(380.00)	-	Removing Budget from OS&P Fund
201757-512000	FICA Expense	6,634.00	(6,634.00)	-	Removing Budget from OS&P Fund
201757-512100	Retirement Contribution	5,891.00	(5,891.00)	-	Removing Budget from OS&P Fund
201757-512200	Workers Compensation	925.00	(925.00)	-	Removing Budget from OS&P Fund
201757-513000	Medical Insurance	7,733.00	(7,733.00)	-	Removing Budget from OS&P Fund
201757-513100	Dental Insurance	566.00	(566.00)	-	Removing Budget from OS&P Fund
201757-513200	Vision Insurance	124.00	(124.00)	-	Removing Budget from OS&P Fund
201757-513300	Life, AD&D & LTD Insurance	764.00	(764.00)	-	Removing Budget from OS&P Fund
201757-513400	Employee Assistance Plan	28.00	(28.00)	-	Removing Budget from OS&P Fund
201757-522500	Non-Capital Furn/Equip/Tools	1,000.00	(1,000.00)	-	Removing Budget from OS&P Fund
201757-523100	Uniforms and Clothing	336.00	(336.00)	-	Removing Budget from OS&P Fund
201757-532220	Business and Auto Allowance	300.00	(300.00)	-	Removing Budget from OS&P Fund
201757-533100	Boulder County Youth Corp	6,574.00	(6,574.00)	-	Removing Budget from OS&P Fund
201757-535010	Communication Svcs-Cell Phone	80.00	(80.00)	-	Removing Budget from OS&P Fund
201757-547031	Prof Serv Lndscp Bridge House	2,500.00	(2,500.00)	-	Removing Budget from OS&P Fund
201757-550030	Parts/Repairs/Maint-Grounds	4,000.00	(4,000.00)	-	Removing Budget from OS&P Fund
201758-511000	Regular Salaries	26,258.00	(26,258.00)	-	Removing Budget from OS&P Fund
201758-511200	Overtime Pay	30.00	(30.00)	-	Removing Budget from OS&P Fund
201758-512000	FICA Expense	1,965.00	(1,965.00)	-	Removing Budget from OS&P Fund
201758-512100	Retirement Contribution	1,709.00	(1,709.00)	-	Removing Budget from OS&P Fund
201758-512200	Workers Compensation	291.00	(291.00)	-	Removing Budget from OS&P Fund
201758-513000	Medical Insurance	2,235.00	(2,235.00)	-	Removing Budget from OS&P Fund
201758-513100	Dental Insurance	157.00	(157.00)	-	Removing Budget from OS&P Fund
201758-513200	Vision Insurance	37.00	(37.00)	-	Removing Budget from OS&P Fund
201758-513300	Life, AD&D & LTD Insurance	220.00	(220.00)	-	Removing Budget from OS&P Fund
201758-513400	Employee Assistance Plan	7.00	(7.00)	-	Removing Budget from OS&P Fund
201758-532220	Business and Auto Allowance	30.00	(30.00)	-	Removing Budget from OS&P Fund
201758-535010	Communication Svcs-Cell Phone	10.00	(10.00)	-	Removing Budget from OS&P Fund
210110-511000	Regular Salaries		159,323.00	159,323.00	Establishing OS Expenditure Budget
210110-511200	Overtime Pay		1,000.00	1,000.00	Establishing OS Expenditure Budget
210110-512000	FICA Expense		11,550.50	11,550.50	Establishing OS Expenditure Budget
210110-512100	Retirement Contribution		11,276.00	11,276.00	Establishing OS Expenditure Budget
210110-512200	Workers Compensation		562.50	562.50	Establishing OS Expenditure Budget
210110-513000	Medical Insurance		21,384.50	21,384.50	Establishing OS Expenditure Budget
210110-513100	Dental Insurance		1,371.00	1,371.00	Establishing OS Expenditure Budget
210110-513200	Vision Insurance		268.00	268.00	Establishing OS Expenditure Budget
210110-513300	Life, AD&D & LTD Insurance		1,055.50	1,055.50	Establishing OS Expenditure Budget
210110-513400	Employee Assistance Plan		39.00	39.00	Establishing OS Expenditure Budget
210110-522500	Non-Capital Furn/Equip/Tools		300.00	300.00	Establishing OS Expenditure Budget
210110-523100	Uniforms and Clothing		105.00	105.00	Establishing OS Expenditure Budget
210110-532100	Insurance		41,815.00	41,815.00	Establishing OS Expenditure Budget
210110-532220	Business and Auto Allowance		375.00	375.00	Establishing OS Expenditure Budget
210110-535010	Communication Svcs-Cell Phone		60.00	60.00	Establishing OS Expenditure Budget
210110-540410	Prof Serv-Investment Fee		2,500.00	2,500.00	Establishing OS Expenditure Budget
210110-540415	Prof Serv-Bank Charges		600.00	600.00	Establishing OS Expenditure Budget
210110-540900	Prof Serv-Other		150,000.00	150,000.00	Establishing OS Expenditure Budget
210433-511000	Regular Salaries		44,253.50	44,253.50	Establishing OS Expenditure Budget
210433-511200	Overtime Pay		1,105.00	1,105.00	Establishing OS Expenditure Budget
210433-512000	FICA Expense		3,364.00	3,364.00	Establishing OS Expenditure Budget
210433-512100	Retirement Contribution		2,947.00	2,947.00	Establishing OS Expenditure Budget
210433-512200	Workers Compensation		470.00	470.00	Establishing OS Expenditure Budget
210433-513000	Medical Insurance		6,075.50	6,075.50	Establishing OS Expenditure Budget
210433-513100	Dental Insurance		451.00	451.00	Establishing OS Expenditure Budget
210433-513200	Vision Insurance		82.50	82.50	Establishing OS Expenditure Budget
210433-513300	Life, AD&D & LTD Insurance		373.00	373.00	Establishing OS Expenditure Budget
210433-513400	Employee Assistance Plan		13.50	13.50	Establishing OS Expenditure Budget
210524-660300	Emergency & Maintenance Access		105,000.00	105,000.00	Establishing OS Expenditure Budget

Appendix A
City of Louisville, Colorado
2024 Budget Amendment Detail
Changes to 2024 Expenditure Budget

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget	Comments/Notes
210750-511000	Regular Salaries		306,863.00	306,863.00	Establishing OS Expenditure Budget
210750-511100	Variable Salaries		84,864.00	84,864.00	Establishing OS Expenditure Budget
210750-511200	Overtime Pay		1,990.00	1,990.00	Establishing OS Expenditure Budget
210750-512000	FICA Expense		29,127.00	29,127.00	Establishing OS Expenditure Budget
210750-512100	Retirement Contribution		20,075.00	20,075.00	Establishing OS Expenditure Budget
210750-512200	Workers Compensation		4,366.00	4,366.00	Establishing OS Expenditure Budget
210750-513000	Medical Insurance		41,569.00	41,569.00	Establishing OS Expenditure Budget
210750-513100	Dental Insurance		2,968.00	2,968.00	Establishing OS Expenditure Budget
210750-513200	Vision Insurance		564.00	564.00	Establishing OS Expenditure Budget
210750-513300	Life, AD&D & LTD Insurance		2,052.00	2,052.00	Establishing OS Expenditure Budget
210750-513400	Employee Assistance Plan		103.00	103.00	Establishing OS Expenditure Budget
210750-520100	Office Supplies		500.00	500.00	Establishing OS Expenditure Budget
210750-521100	Computer Supplies-Software		500.00	500.00	Establishing OS Expenditure Budget
210750-521200	Non-Capital Computer Hardware		2,860.00	2,860.00	Establishing OS Expenditure Budget
210750-522100	Operating Supplies-Signs		1,000.00	1,000.00	Establishing OS Expenditure Budget
210750-522500	Non-Capital Furn/Equip/Tools		4,600.00	4,600.00	Establishing OS Expenditure Budget
210750-523100	Uniforms and Clothing		4,044.00	4,044.00	Establishing OS Expenditure Budget
210750-525100	Auto Expense-Parts & Repairs		3,000.00	3,000.00	Establishing OS Expenditure Budget
210750-525200	Auto Expense-Tires		600.00	600.00	Establishing OS Expenditure Budget
210750-525300	Gas & Oil		7,600.00	7,600.00	Establishing OS Expenditure Budget
210750-531000	Ditch Assessment		2,420.00	2,420.00	Establishing OS Expenditure Budget
210750-532000	Advertising/Marketing		1,500.00	1,500.00	Establishing OS Expenditure Budget
210750-532220	Business and Auto Allowance		350.00	350.00	Establishing OS Expenditure Budget
210750-532230	Dues/Subscriptions/Books		400.00	400.00	Establishing OS Expenditure Budget
210750-533100	Boulder County Youth Corp		7,376.00	7,376.00	Establishing OS Expenditure Budget
210750-534050	Utility Services-Water		3,500.00	3,500.00	Establishing OS Expenditure Budget
210750-535010	Communication Svcs-Cell Phone		400.00	400.00	Establishing OS Expenditure Budget
210750-538101	Travel, Training, & Meetings		9,000.00	9,000.00	Establishing OS Expenditure Budget
210750-538350	Open Space Advisory Board		250.00	250.00	Establishing OS Expenditure Budget
210750-540110	Prof Serv-Engineering		830.00	830.00	Establishing OS Expenditure Budget
210750-540530	Prof Serv-Resource Management		131,000.00	131,000.00	Establishing OS Expenditure Budget
210750-540900	Prof Serv-Other		50,000.00	50,000.00	Establishing OS Expenditure Budget
210750-547000	Prof Serv-Mowing		25,000.00	25,000.00	Establishing OS Expenditure Budget
210750-547010	Prof Serv-Pest Control		5,512.00	5,512.00	Establishing OS Expenditure Budget
210750-547020	Prof Serv-Weed Control		35,000.00	35,000.00	Establishing OS Expenditure Budget
210750-547030	Prof Serv-Landscape Maint.		3,200.00	3,200.00	Establishing OS Expenditure Budget
210750-547031	Prof Serv Lndscp Bridge House		2,500.00	2,500.00	Establishing OS Expenditure Budget
210750-547100	Prof Serv - Tree/Hort Maint		5,000.00	5,000.00	Establishing OS Expenditure Budget
210750-550030	Parts/Repairs/Maint-Grounds		11,000.00	11,000.00	Establishing OS Expenditure Budget
210750-550260	Parts/Repairs/Maint-Ground Irr		200.00	200.00	Establishing OS Expenditure Budget
210750-580030	Vehicle/Equipment Replacement		7,407.00	7,407.00	Establishing OS Expenditure Budget
210750-580040	Computer Replacement		700.00	700.00	Establishing OS Expenditure Budget
211751-511000	Regular Salaries		829,403.00	829,403.00	Establishing Parks Expenditure Budget
211751-511100	Variable Salaries		313,997.00	313,997.00	Establishing Parks Expenditure Budget
211751-511200	Overtime Pay		22,050.00	22,050.00	Establishing Parks Expenditure Budget
211751-512000	FICA Expense		87,281.00	87,281.00	Establishing Parks Expenditure Budget
211751-512100	Retirement Contribution		55,344.00	55,344.00	Establishing Parks Expenditure Budget
211751-512200	Workers Compensation		12,605.00	12,605.00	Establishing Parks Expenditure Budget
211751-513000	Medical Insurance		120,195.00	120,195.00	Establishing Parks Expenditure Budget
211751-513100	Dental Insurance		8,925.00	8,925.00	Establishing Parks Expenditure Budget
211751-513200	Vision Insurance		1,590.00	1,590.00	Establishing Parks Expenditure Budget
211751-513300	Life, AD&D & LTD Insurance		6,985.00	6,985.00	Establishing Parks Expenditure Budget
211751-513400	Employee Assistance Plan		326.00	326.00	Establishing Parks Expenditure Budget
211751-520100	Office Supplies		2,000.00	2,000.00	Establishing Parks Expenditure Budget
211751-521100	Computer Supplies-Software		7,500.00	7,500.00	Establishing Parks Expenditure Budget
211751-522010	Operating Supplies-Chemicals		4,500.00	4,500.00	Establishing Parks Expenditure Budget
211751-522100	Operating Supplies-Signs		2,000.00	2,000.00	Establishing Parks Expenditure Budget
211751-522110	Operating Supplies-Janitorial		8,000.00	8,000.00	Establishing Parks Expenditure Budget
211751-522120	Operating Supplies-Safety		2,500.00	2,500.00	Establishing Parks Expenditure Budget
211751-522170	Operating Supplies - Tree Repl		18,000.00	18,000.00	Establishing Parks Expenditure Budget
211751-522200	Operating Supplies-Plant Mat.		10,000.00	10,000.00	Establishing Parks Expenditure Budget
211751-522500	Non-Capital Furn/Equip/Tools		12,500.00	12,500.00	Establishing Parks Expenditure Budget
211751-522900	Miscellaneous Supplies		12,000.00	12,000.00	Establishing Parks Expenditure Budget
211751-523100	Uniforms and Clothing		9,000.00	9,000.00	Establishing Parks Expenditure Budget
211751-525100	Auto Expense-Parts & Repairs		14,000.00	14,000.00	Establishing Parks Expenditure Budget
211751-525200	Auto Expense-Tires		2,000.00	2,000.00	Establishing Parks Expenditure Budget
211751-525300	Gas & Oil		38,400.00	38,400.00	Establishing Parks Expenditure Budget
211751-532220	Business and Auto Allowance		500.00	500.00	Establishing Parks Expenditure Budget
211751-532230	Dues/Subscriptions/Books		500.00	500.00	Establishing Parks Expenditure Budget
211751-533100	Boulder County Youth Corp		7,750.00	7,750.00	Establishing Parks Expenditure Budget
211751-534010	Utility Services-Electricity		22,050.00	22,050.00	Establishing Parks Expenditure Budget
211751-534020	Utility Service-Trash Removal		4,460.00	4,460.00	Establishing Parks Expenditure Budget
211751-534050	Utility Services-Water		222,000.00	222,000.00	Establishing Parks Expenditure Budget
211751-535010	Communication Svcs-Cell Phone		3,500.00	3,500.00	Establishing Parks Expenditure Budget
211751-536000	Rentals-Equipment		21,000.00	21,000.00	Establishing Parks Expenditure Budget

Appendix A
City of Louisville, Colorado
2024 Budget Amendment Detail
Changes to 2024 Expenditure Budget

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget	Comments/Notes
211751-538101	Travel, Training, & Meetings		7,500.00	7,500.00	Establishing Parks Expenditure Budget
211751-538999	Other Services and Charges		250.00	250.00	Establishing Parks Expenditure Budget
211751-540300	Prof Serv-Custodial		30,000.00	30,000.00	Establishing Parks Expenditure Budget
211751-540555	Prof Serv-Branch Site Grinding		14,000.00	14,000.00	Establishing Parks Expenditure Budget
211751-540900	Prof Serv-Other		118,000.00	118,000.00	Establishing Parks Expenditure Budget
211751-547000	Prof Serv-Mowing		123,500.00	123,500.00	Establishing Parks Expenditure Budget
211751-547010	Prof Serv-Pest Control		3,000.00	3,000.00	Establishing Parks Expenditure Budget
211751-547020	Prof Serv-Weed Control		2,000.00	2,000.00	Establishing Parks Expenditure Budget
211751-547030	Prof Serv-Landscape Maint.		18,000.00	18,000.00	Establishing Parks Expenditure Budget
211751-547031	Prof Serv Lndscp Bridge House		90,000.00	90,000.00	Establishing Parks Expenditure Budget
211751-547100	Prof Serv - Tree/Hort Maint		40,000.00	40,000.00	Establishing Parks Expenditure Budget
211751-547110	Prof Serv - Conc/Sidewalk/Trl		18,000.00	18,000.00	Establishing Parks Expenditure Budget
211751-547120	Prof Serv - Tennis Crt Repairs		16,000.00	16,000.00	Establishing Parks Expenditure Budget
211751-550000	Parts/Repairs/Maint-Bldgs/Fac		6,500.00	6,500.00	Establishing Parks Expenditure Budget
211751-550020	Parts/Repairs/Maint-Equip		25,000.00	25,000.00	Establishing Parks Expenditure Budget
211751-550030	Parts/Repairs/Maint-Grounds		40,000.00	40,000.00	Establishing Parks Expenditure Budget
211751-550070	Parts/Repairs/Maint-HVAC		1,500.00	1,500.00	Establishing Parks Expenditure Budget
211751-550140	Parts/Repairs/Maint-Painting		2,500.00	2,500.00	Establishing Parks Expenditure Budget
211751-550160	Parts/Repairs/Maint-Electrical		1,000.00	1,000.00	Establishing Parks Expenditure Budget
211751-550170	Parts/Repairs/Maint-Plumbing		3,000.00	3,000.00	Establishing Parks Expenditure Budget
211751-550180	Parts/Repairs/Maint-Lighting		2,000.00	2,000.00	Establishing Parks Expenditure Budget
211751-550240	Parts/Repairs/Maint-Memorials		2,000.00	2,000.00	Establishing Parks Expenditure Budget
211751-550260	Parts/Repairs/Maint-Ground Irr		30,000.00	30,000.00	Establishing Parks Expenditure Budget
211751-550280	Parts/Repairs/Maint-Other		8,000.00	8,000.00	Establishing Parks Expenditure Budget
211751-580030	Vehicle/Equipment Replacement		58,329.00	58,329.00	Establishing Parks Expenditure Budget
211751-580040	Computer Replacement		1,400.00	1,400.00	Establishing Parks Expenditure Budget
210755-511000	Regular Salaries		4,559.00	4,559.00	Establishing OS Expenditure Budget
210755-512000	FICA Expense		325.00	325.00	Establishing OS Expenditure Budget
210755-512100	Retirement Contribution		296.00	296.00	Establishing OS Expenditure Budget
210755-512200	Workers Compensation		42.00	42.00	Establishing OS Expenditure Budget
210755-513000	Medical Insurance		412.00	412.00	Establishing OS Expenditure Budget
210755-513100	Dental Insurance		29.00	29.00	Establishing OS Expenditure Budget
210755-513200	Vision Insurance		6.00	6.00	Establishing OS Expenditure Budget
210755-513300	Life, AD&D & LTD Insurance		34.00	34.00	Establishing OS Expenditure Budget
210755-535010	Communication Svcs-Cell Phone		10.00	10.00	Establishing OS Expenditure Budget
210755-540900	Prof Serv-Other		40,000.00	40,000.00	Establishing OS Expenditure Budget
210756-511000	Regular Salaries		214,026.00	214,026.00	Establishing OS Expenditure Budget
210756-511200	Overtime Pay		2,030.00	2,030.00	Establishing OS Expenditure Budget
210756-512000	FICA Expense		16,136.00	16,136.00	Establishing OS Expenditure Budget
210756-512100	Retirement Contribution		14,047.00	14,047.00	Establishing OS Expenditure Budget
210756-512200	Workers Compensation		2,330.00	2,330.00	Establishing OS Expenditure Budget
210756-513000	Medical Insurance		22,627.00	22,627.00	Establishing OS Expenditure Budget
210756-513100	Dental Insurance		1,503.00	1,503.00	Establishing OS Expenditure Budget
210756-513200	Vision Insurance		335.00	335.00	Establishing OS Expenditure Budget
210756-513300	Life, AD&D & LTD Insurance		1,871.00	1,871.00	Establishing OS Expenditure Budget
210756-513400	Employee Assistance Plan		84.00	84.00	Establishing OS Expenditure Budget
210756-520100	Office Supplies		250.00	250.00	Establishing OS Expenditure Budget
210756-523100	Uniforms and Clothing		3,440.00	3,440.00	Establishing OS Expenditure Budget
210756-532010	Public Education & Outreach		16,000.00	16,000.00	Establishing OS Expenditure Budget
210756-532220	Business and Auto Allowance		90.00	90.00	Establishing OS Expenditure Budget
210756-535010	Communication Svcs-Cell Phone		150.00	150.00	Establishing OS Expenditure Budget
210756-537030	Volunteer Appreciation		800.00	800.00	Establishing OS Expenditure Budget
210757-511000	Regular Salaries		90,243.00	90,243.00	Establishing OS Expenditure Budget
210757-511200	Overtime Pay		380.00	380.00	Establishing OS Expenditure Budget
210757-512000	FICA Expense		6,634.00	6,634.00	Establishing OS Expenditure Budget
210757-512100	Retirement Contribution		5,891.00	5,891.00	Establishing OS Expenditure Budget
210757-512200	Workers Compensation		925.00	925.00	Establishing OS Expenditure Budget
210757-513000	Medical Insurance		7,733.00	7,733.00	Establishing OS Expenditure Budget
210757-513100	Dental Insurance		566.00	566.00	Establishing OS Expenditure Budget
210757-513200	Vision Insurance		124.00	124.00	Establishing OS Expenditure Budget
210757-513300	Life, AD&D & LTD Insurance		764.00	764.00	Establishing OS Expenditure Budget
210757-513400	Employee Assistance Plan		28.00	28.00	Establishing OS Expenditure Budget
210757-522500	Non-Capital Furn/Equip/Tools		1,000.00	1,000.00	Establishing OS Expenditure Budget
210757-523100	Uniforms and Clothing		336.00	336.00	Establishing OS Expenditure Budget
210757-532220	Business and Auto Allowance		300.00	300.00	Establishing OS Expenditure Budget
210757-533100	Boulder County Youth Corp		6,574.00	6,574.00	Establishing OS Expenditure Budget
210757-535010	Communication Svcs-Cell Phone		80.00	80.00	Establishing OS Expenditure Budget
210757-547031	Prof Serv Lndscp Bridge House		2,500.00	2,500.00	Establishing OS Expenditure Budget
210757-550030	Parts/Repairs/Maint-Grounds		4,000.00	4,000.00	Establishing OS Expenditure Budget
210758-511000	Regular Salaries		26,258.00	26,258.00	Establishing OS Expenditure Budget
210758-511200	Overtime Pay		30.00	30.00	Establishing OS Expenditure Budget
210758-512000	FICA Expense		1,965.00	1,965.00	Establishing OS Expenditure Budget
210758-512100	Retirement Contribution		1,709.00	1,709.00	Establishing OS Expenditure Budget
210758-512200	Workers Compensation		291.00	291.00	Establishing OS Expenditure Budget
210758-513000	Medical Insurance		2,235.00	2,235.00	Establishing OS Expenditure Budget

Appendix A
City of Louisville, Colorado
2024 Budget Amendment Detail
Changes to 2024 Expenditure Budget

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget	Comments/Notes
210758-513100	Dental Insurance		157.00	157.00	Establishing OS Expenditure Budget
210758-513200	Vision Insurance		37.00	37.00	Establishing OS Expenditure Budget
210758-513300	Life, AD&D & LTD Insurance		220.00	220.00	Establishing OS Expenditure Budget
210758-513400	Employee Assistance Plan		7.00	7.00	Establishing OS Expenditure Budget
210758-532220	Business and Auto Allowance		30.00	30.00	Establishing OS Expenditure Budget
210758-535010	Communication Svcs-Cell Phone		10.00	10.00	Establishing OS Expenditure Budget
211110-511000	Regular Salaries		159,323.00	159,323.00	Establishing Parks Expenditure Budget
211110-511200	Overtime Pay		1,000.00	1,000.00	Establishing Parks Expenditure Budget
211110-512000	FICA Expense		11,550.50	11,550.50	Establishing Parks Expenditure Budget
211110-512100	Retirement Contribution		11,276.00	11,276.00	Establishing Parks Expenditure Budget
211110-512200	Workers Compensation		562.50	562.50	Establishing Parks Expenditure Budget
211110-513000	Medical Insurance		21,384.50	21,384.50	Establishing Parks Expenditure Budget
211110-513100	Dental Insurance		1,371.00	1,371.00	Establishing Parks Expenditure Budget
211110-513200	Vision Insurance		268.00	268.00	Establishing Parks Expenditure Budget
211110-513300	Life, AD&D & LTD Insurance		1,055.50	1,055.50	Establishing Parks Expenditure Budget
211110-513400	Employee Assistance Plan		39.00	39.00	Establishing Parks Expenditure Budget
211110-522500	Non-Capital Furn/Equip/Tools		300.00	300.00	Establishing Parks Expenditure Budget
211110-523100	Uniforms and Clothing		105.00	105.00	Establishing Parks Expenditure Budget
211110-532100	Insurance		41,815.00	41,815.00	Establishing Parks Expenditure Budget
211110-532220	Business and Auto Allowance		375.00	375.00	Establishing Parks Expenditure Budget
211110-535010	Communication Svcs-Cell Phone		60.00	60.00	Establishing Parks Expenditure Budget
211110-540410	Prof Serv-Investment Fee		2,500.00	2,500.00	Establishing Parks Expenditure Budget
211110-540415	Prof Serv-Bank Charges		600.00	600.00	Establishing Parks Expenditure Budget
211110-540900	Prof Serv-Other		150,000.00	150,000.00	Establishing Parks Expenditure Budget
211433-511000	Regular Salaries		44,253.50	44,253.50	Establishing Parks Expenditure Budget
211433-511200	Overtime Pay		1,105.00	1,105.00	Establishing Parks Expenditure Budget
211433-512000	FICA Expense		3,364.00	3,364.00	Establishing Parks Expenditure Budget
211433-512100	Retirement Contribution		2,947.00	2,947.00	Establishing Parks Expenditure Budget
211433-512200	Workers Compensation		470.00	470.00	Establishing Parks Expenditure Budget
211433-513000	Medical Insurance		6,075.50	6,075.50	Establishing Parks Expenditure Budget
211433-513100	Dental Insurance		451.00	451.00	Establishing Parks Expenditure Budget
211433-513200	Vision Insurance		82.50	82.50	Establishing Parks Expenditure Budget
211433-513300	Life, AD&D & LTD Insurance		373.00	373.00	Establishing Parks Expenditure Budget
211433-513400	Employee Assistance Plan		13.50	13.50	Establishing Parks Expenditure Budget
211433-522010	Operating Supplies-Chemicals		5,000.00	5,000.00	Establishing Parks Expenditure Budget
211433-522500	Non-Capital Furn/Equip/Tools		1,000.00	1,000.00	Establishing Parks Expenditure Budget
211433-522900	Miscellaneous Supplies		2,000.00	2,000.00	Establishing Parks Expenditure Budget
211433-523100	Uniforms and Clothing		1,000.00	1,000.00	Establishing Parks Expenditure Budget
211433-524360	Street Supplies-Ice Slicer		3,000.00	3,000.00	Establishing Parks Expenditure Budget
211433-532220	Business and Auto Allowance		100.00	100.00	Establishing Parks Expenditure Budget
211433-535010	Communication Svcs-Cell Phone		500.00	500.00	Establishing Parks Expenditure Budget
211433-550020	Parts/Repairs/Maint-Equip		7,000.00	7,000.00	Establishing Parks Expenditure Budget
211511-630101	Irrig Replacements & Improvs		345,000.00	345,000.00	Establishing Parks Expenditure Budget
211511-640001	Machinery & Equipment		60,000.00	60,000.00	Establishing Parks Expenditure Budget
211511-660292	Public Landscape Improvements		39,900.00	39,900.00	Establishing Parks Expenditure Budget

Appendix B

City of Louisville, Colorado

2024 Budget Amendment Detail

Changes to 2024 Revenue Budget

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget	Comments/Notes
201001-413100	Sales Tax	2,394,000	(2,394,000)	-	Transfering Revenues to New Funds
201001-413200	Use Tax - Consumer	322,000	(322,000)	-	Transfering Revenues to New Funds
201001-414100	Use Tax - Auto	169,000	(169,000)	-	Transfering Revenues to New Funds
201001-415100	Use Tax - Building Materials	154,000	(154,000)	-	Transfering Revenues to New Funds
201001-415130	Use Tax - Site Improvements	2,260	(2,260)	-	Transfering Revenues to New Funds
201001-433000	Grant Revenues	5,000	(5,000)	-	Transfering Revenues to New Funds
201001-461100	Interest Earnings	33,840	(33,840)	-	Transfering Revenues to New Funds
201001-463100	Real Property Rental Income	40,210	(40,210)	-	Transfering Revenues to New Funds
201001-980101	Xfer from General Fund	1,017,900	(1,017,900)	-	Transfering Revenues to New Funds
201001-980302	Tfer from Impact Fee Fund	97,330	(97,330)	-	Transfering Revenues to New Funds
210001-413100	Sales Tax	-	1,995,000	1,995,000	Newly Established OS Revenues
210001-413200	Use Tax - Consumer	-	268,333	268,333	Newly Established OS Revenues
210001-414100	Use Tax - Auto	-	140,833	140,833	Newly Established OS Revenues
210001-415100	Use Tax - Building Materials	-	128,333	128,333	Newly Established OS Revenues
210001-415130	Use Tax - Site Improvements	-	1,883	1,883	Newly Established OS Revenues
210001-433000	Grant Revenues	-	2,500	2,500	Newly Established OS Revenues
210001-461100	Interest Earnings	-	16,920	16,920	Newly Established OS Revenues
210001-463100	Real Property Rental Income	-	20,105	20,105	Newly Established OS Revenues
210001-980101	Xfer from General Fund	-	-	-	Newly Established OS Revenues
210001-980302	Tfer from Impact Fee Fund	-	-	-	Newly Established OS Revenues
211001-413100	Sales Tax	-	1,197,000	1,197,000	Newly Established Parks Revenues
211001-413200	Use Tax - Consumer	-	161,000	161,000	Newly Established Parks Revenues
211001-414100	Use Tax - Auto	-	84,500	84,500	Newly Established Parks Revenues
211001-415100	Use Tax - Building Materials	-	77,000	77,000	Newly Established Parks Revenues
211001-415130	Use Tax - Site Improvements	-	1,130	1,130	Newly Established Parks Revenues
211001-433000	Grant Revenues	-	2,500	2,500	Newly Established Parks Revenues
211001-461100	Interest Earnings	-	16,920	16,920	Newly Established Parks Revenues
211001-463100	Real Property Rental Income	-	20,105	20,105	Newly Established Parks Revenues
211001-980101	Xfer from General Fund	-	1,017,900	1,017,900	Newly Established Parks Revenues
211001-980302	Tfer from Impact Fee Fund	-	97,330	97,330	Newly Established Parks Revenues
		4,235,540	1,013,753	5,249,293	

Appendix C
City of Louisville, Colorado
2024 Budget Amendment Detail
Changes to 2024 Transfers Budget

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget	Comments/Notes
201001-990210	Transfer to Open Space	-	331,814	331,814	Transfering Fund Balance to Open Space Fund
201001-990211	Transfer to Parks	-	796,175	796,175	Transfering Fund Balance to Parks Fund
210001-980201	Transfer from OS&P Fund	-	(331,814)	(331,814)	Transfering Fund Balance from OS&P to OS Fund
211001-980201	Transfer from OS&P Fund	-	(796,175)	(796,175)	Transfering Fund Balance from OS&P to Parks Fund
		-	-	-	

Appendix D
City of Louisville, Colorado
2024 Budget Amendment Detail
Increases to 2024 Open Space Budget

Account Number	Account Description	Current Budget	Proposed Amendment	Proposed Budget	Comments/Notes
210750-511000	Regular Salaries	-	188,766	188,766	Increasing Open Space budget for addtl staffing
210750-512000	FICA Expense	-	14,654	14,654	Increasing Open Space budget for addtl staffing
210750-512100	Retirement Contribution	-	12,325	12,325	Increasing Open Space budget for addtl staffing
210750-512200	Workers Compensation	-	2,458	2,458	Increasing Open Space budget for addtl staffing
210750-512300	Unemployment Compensation	-	-	-	Increasing Open Space budget for addtl staffing
210750-513000	Medical Insurance	-	27,062	27,062	Increasing Open Space budget for addtl staffing
210750-513100	Dental Insurance	-	1,781	1,781	Increasing Open Space budget for addtl staffing
210750-513200	Vision Insurance	-	331	331	Increasing Open Space budget for addtl staffing
210750-513300	Life, AD&D, LTD Insurance	-	2,530	2,530	Increasing Open Space budget for addtl staffing
210750-513400	Employee Assistance Plan	-	93	93	Increasing Open Space budget for addtl staffing
		-	250,000	250,000	

Meredyth Muth

From:	Cynthia Corne
Sent:	Wednesday, February 21, 2024 7:05 PM
To:	City Council; Jeff Durbin; Ryder Bailey
Cc:	Meredyth Muth; Adam Blackmore; Shannon Mihaly; Abby McNeal
Subject:	PPLAB Statement re: 2C Budget
Importance:	High

Dear Mayor Leh and City Council, City Manager Durbin, Finance Director Bailey,
From: Cynthia Corne, Chair, PPLAB on behalf of PPLAB

At the February 7th, 2024 monthly Parks and Public Landscaping Advisory Board (PPLAB) Meeting, Finance Director Bailey provided a Ballot Issue 2C Finance update. Thank you.

- While buoyed that Louisville voters passed Ballot Issue 2C, the Parks Budgets, in these first-pass scenarios, will be tight.
  - As mentioned in the Special Session and in the Parks GMMP, the City of Louisville has executed a vision that has resulted in more parks per capita than most cities our size and, as also mentioned in the GMMP, yet with similar staff levels as cities our size. Our parks are a value to our community and economy.
- The Finance Committee meets tomorrow Feb. 22, 2024 to also continue to review the implications of the 2C Ballot Language (see bottom).
- As part of the PPLAB Bylaws, our role includes Article I, Section 3B, 3 - Purpose and Duties/Duties:
  - "To advise City Council and staff on the capital and operating budget as it relates to the Parks Division."

As such, with the early scenarios and information available now from Director Bailey and staff, PPLAB wishes to provide the following advisory statement to Finance Committee, Staff, and Council.

- Director Bailey and City Clerk Muth - please include the PPLAB statement, as pertinent, in the attachments for 2C-related Finance/Other Council discussions. As we learn more in the months and years ahead, we will communicate further as needed. Thank you.

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<u>February 7th meeting, February 21st communication: Statement from PPLAB for Council and Finance Committee:</u>

"In November 2023, Louisville voters voted to sustain the current level of support for Parks and Open Space. PPLAB supports a structurally-balanced budget which will maintain the current level of support and maintenance for Parks. PPLAB would not like to see cuts to Parks to re-balance with Open Space at this time.

PPLAB encourages the City to commit funds for Open Space planning at this time. PPLAB encourages staff to remain iterative and collaborative on the budget for future years."

==================================

On a related note, encouraging a “Buy Louisville. Buy Local” campaign to exceed Sales Tax projections, is another possible implication of tight budgets. More $ will make choices easier.

Thank you again.

Sincerely,

Parks and Public Landscaping Advisory Board

Ballot Language:

Louisville Ballot Issue 2C: Open Space and Parks Sales Tax increase, extension

What it asks: “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 Jan. 1, 2024, and automatically expiring after 10 years, by the imposition of an additional .125% 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% sales tax approved by the voters in 2012 for open space and parks purposes be extended from its current expiration date of Dec. 31, 2023, for an additional 10 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 all such 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?”

From: H M
To: City Council; Jeff Durbin
Cc: Adam Blackmore; Ember Brignull; Ryder Bailey
Subject: Investing in and Protecting Open Space this Spring
Date: Sunday, February 25, 2024 10:10:53 PM

Dear Louisville City Council Members and City Manager,

Last November, the voters said a resounding yes to the healthy future of Open Space and Parks. Ballot Measure 2C renewed the tax, divided it equally, and increased the funding for Open Space. We are proud to have successfully led the campaign to pass 2C with 69% of the vote. The good news is the City now has $2.5M in sales tax revenue dedicated to Open Space for 2024. The bad news is the proposed Open Space expenditure budget is not enough to start long-overdue habitat restoration, invest in OS-specific master and management planning, improve the visitor experience, initiate deferred capital projects such as system-wide wayfinding and increase critical staffing. To fix this there are two things that need to be done. First, the proposed OS expenditure budget should be increased so that it is commensurate with the projected sales tax revenue. Second, the old fund balance and the recurring annual $1M general fund transfer should be equitably divided between OS and Parks to support both programs in the transition to the separate fund structure required by 2C and seed an acquisition reserve account. Doing this now will make a meaningful difference in 2024 and on.

We are asking you to revise the proposed budget amendment to increase the OS expenditure budget now. If the budget increase is delayed until the summer, it will be 8 months or more after the election until voters begin to see any results. With an increased operating and capital budget, the planning, hiring, and boots-on-the-ground work can begin now in our Open Spaces. Immediate needs include:

- Front-line, project management, and leadership staff
- Specific Open Space master and management plans that start with an in-depth, system-wide ecological inventory
- Hecla Lake restoration, starting with preservation fencing
-

- Expanded wildfire mitigation and weed management
- Installing system-wide trail wayfinding in 2024
- A Functioning Open Space acquisition process and reserve policy and account

The text of the February 22, 2024, budget amendment presented to the Finance Committee perpetuates the historical underfunding of Open Space by

1. Allocating 100% of the annual $1M General Fund transfer solely to Parks, leaving nothing for Open Space
2. Allocating 71% of the estimated $1M year-end fund balance in the old combined Open Space and Parks Fund to Parks, giving just 29% to Open Space
3. Budgeting 65% of the total OS&P expenditure budget to Parks and only 35% to Open Space, continuing the uneven allocation of the past 4 years
4. Failing to establish either the 15% fund reserve required under City policy
5. Neglecting to seed an acquisition reserve

This budget amendment doesn't add up to respecting the intent of the voters' support of 2C and a 50/50 split of the .375%, plus .125% Open Space sales tax. It also isn't consistent with the City's practice of "applying revenue to Open Space first with any remainder then applied to the Parks program" as outlined in the Finance Committee materials.

We understand that while working diligently on the accounting requirement, city management and staff have also been working on sound program proposals and budget scenarios to support an amendment to the 2024 status-quo placeholder OS operating and capital budget. Please incorporate this excellent work into the March 5th budget amendment. There is still time to revise the budget amendment to increase the

OS expenditure budget and approve equitable fund balance and general fund transfers to both Parks and Open Space so that our city can ensure that both programs remain at the heart of Louisville’s environment, economy, and community.

Thank you for your support of Open Space.

Best regards,
Louisville Open Space Advocates

cc: Jeff Durbin, Adam Blackmore, Ember Brignull, Ryder Bailey

From:	Michiko Christiansen
To:	City Council
Cc:	Michiko Christiansen
Subject:	Finance commtiee
Date:	Thursday, February 22, 2024 12:25:27 PM
Attachments:	

Dear Finance committee:

After studying the chart provided by Ryder and LOSA, I am impressed by LOSA's chart that provided a clear understanding of what this will project in the future, and I was able to understand it better. Ryder's chart is not clear and there are missing factors that is not included into the chart.

Finding out what Ryder's proposal is about, this proposal should be revise the budget amendment to reallocate the fund balance (old funds) and annual $1M general fund transfer more evenly between OS and Parks to support both programs instead of investing in Parks and not in OS. I recommend start funding an acquisitions reserve which would follow the spirit and intent of 2C. Increasing the 2024 placeholder OS operating and capital expense budget **now** so OS can start building the program and installing wayfinding, for example, instead of waiting for the later budget amendments later in the summer. It doesn't serve our wild lands or community to continue to wait.

This will give a sustainable and fiscally responsible budget to approve for 2024, for both Parks and Open Space to have the support to grow in their programs.

Remember we have EDI and it is important all programs to be provided equally in any form of services.

Thank you,
M. Christiansen
Louisville Resident

From: Cathern H Smith
To: City Council; Jeff Durbin
Subject: 2024 Open Space Funding & Budget
Date: Thursday, February 22, 2024 10:54:56 AM
Attachments: image.png

Dear Members of the Finance Committee,

With the passage of 2C, management of our Open Spaces in conformance with the standards established in the City Charter is possible. However, the staff recommendation before you tonight severely underfunds Open Space and fails to provide enough funding to comply with the Charter's mandatory management standards. At a minimum, both the fund balance and the general fund transfer should be split 50-50.

The City Charter mandates good stewardship and preservation of our Open Space, specifically calling out the preservation and promotion of native plants, native wildlife, and their habitats.

ARTICLE 15

OPEN SPACE

Section 15-1. Open Space Article - Purpose.

The purpose of this article is to establish management standards for City-owned open space lands that:

(a) Are consistent with good stewardship and sound ecological principles;

(b) Preserve and promote native plants, native wildlife, and their habitats; and

(c) Preserve and promote cultural resources, agriculture, scenic vistas, and appropriate passive recreation activities.

All six subsections of the City Charter relating to Open Space can be found at pages 54 of the PDF (page 45 of the Charter) through page 59 of the PDF(page 50 of the Charter) avaialble at https://www.louisvilleco.gov/home/showpublisheddocument/64/635500284987870000 Note that the City Charter envisions 4 tyoes of Open Space: (1) preserve land, (2) protected land, (3) visitor land for passive recreation, and (4) other lands (E.g., entryway features).

Please adequately fund Open Space so that we may live up to the standards established in the City Charter and preserve our beautiful lands and the diverse beings living up on it.

Best Regards,
May you walk in birdsong for all of your days,

Cathern Smith
Ward III, Louisville

PS - Did you know that credit rating companies include Open Space in their evaluations?

cc: Mayor Leh
Members of City Council Not Serving on the Finance Committee
City Manager Durbin

From:	H M
To:	City Council; Jeff Durbin; Ryder Bailey
Subject:	2/22/24 Finance Committee Budget Amendment Resolution Issues
Date:	Tuesday, February 20, 2024 10:32:06 AM

To: Finance Committee members, City Council members, City Manager, and Finance Director
From: Louisville Open Space Advocates (LOSA)
Date: February 20, 2024
Re: 2/22/24 Finance Committee Budget Amendment Resolution Issues

Thank you for continuing the work to implement Ballot Measure 2C. After reviewing the agenda for the February 22 Finance Committee meeting, we are very concerned because the proposed budget perpetuates the historical underfunding of Open Space. Not only would the recurring annual $1 million General Fund transfer be given fully to Parks, but over 70% of the one-time Fund Balance transfer would go to Parks as well. Thus, of the $2+ million in 2024 funds, Parks would receive over $1.8 million and Open Space would receive just a little over $300,000 and no seed money for Open Space acquisition. Further, this annual $1 million General Fund transfer to Parks is designed to grow and continue to occur year after year with no provisions for an Open Space allocation.

We recognize that Parks has important ongoing needs; Open Space does as well. Not only does Open Space need a more robust budget for current requirements, but it requires catch-up funding to address the years'-long lack of budget for managing and restoring habitat through an ecologically sound, scientifically based ongoing program. The motion to approve the status quo placeholder Open Space budget as business as usual for 2024 perpetuates the problem. Postponing the increase to the Open Space operating and capital budgets until the second quarter will result in at least six months of planning, hiring, purchasing, and service delays.

In addition, this proposed allocation provides no seed funding for an Open Space property acquisitions fund. As we know from past experience, if priority parcels become available, the city must move quickly to preempt private offers for property.

The existing funds and budgets were created during the original .375% sales-tax term. Ballot Measure 2C renewed this tax and established an equal division of this portion of the tax between Open Space and Parks. It follows that a 50-50 split is an equitable approach to the fund allocations of these tax revenues, fund balances, and general fund transfers. It also respects the intent and structure approved overwhelmingly by Louisville voters.

In summary, working with city staff to develop a revised resolution that includes

- an equitable 50-50 reallocation of funds between Open Space and Parks

- a budget amendment that immediately increases the Open Space operating and capital budgets in proportion to the additional revenue to support planning and program development

- an acquisition reserve

would provide an immediate and strong return on the voters' tremendous and continuous investment in our open space and parks. We believe that revising this resolution would give the Council a sustainable and fiscally responsible budget to approve for 2024, continue to support Parks, and make progress on protecting and preserving Open Space in Louisville.

Thank you,
Louisville Open Space Advocates (LOSA)

City of Louisville

First Amendment to Citywide 2024 Budget - Establishing Open Space and Parks Funds

Ryder Bailey, CPA

Finance Director

March 5th, 2024

City of Louisville

First 2024 Budget Amendment – Reso #12 Establishing Open Space and Parks Funds

- Staff is seeking City Council's approval of the First Budget Amendment to the 2024 Budget.
- The Budget Amendment's ***primary*** purpose is to bifurcate the existing Open Space and Parks Shared Fund (Fund 201) into two separate and distinct funds, one for Open Space (Fund 210) and one for Parks (Fund 211) per Ballot Measure 2C and City Ordinance No. 2023-1856.
- The Budget Amendment's ***secondary*** purpose is to propose immediate personnel expenditures to the Open Space Fund necessary to begin implementing a variety of asset management and other Open Space needs.

City of Louisville

First 2024 Budget Amendment – Reso #12 Establishing Open Space and Parks Funds

- Resolution No. XX is the official amending document and presents the amendment by **fund**, the City's legal level of budgetary control.
- The body of the Resolution presents the budget changes by Fund totals, a summary level of amendment detail.
- Appendices A, B, C & D to the Resolution present the amendment by line item account, the greatest level of amendment detail.

City of Louisville

First 2024 Budget Amendment – Reso #12 Establishing Open Space and Parks Funds

November 6th
2024 Budget Adoption
Establishes a "Status Quo" Parks and Open Space Budget

November 7th
Ballot Measure 2C to extend the existing tax 10 years, and increase tax by 0.125% for Open Space

December 6th
Ballot Measure Certified as Passed by Boulder County Elections
Sales Tax Division Begins Notifying City Businesses of New Tax Rate

Internal Work
•Established & Created Funds/Accounts
•Updated Community Development Use Tax/Building Materials Tax Rates
•Modified Payroll Allocations
•Separated Adopted Budget Expenses & Revenues for the 2024 Budget Amendment
•Calculated Increased OS Revenues
•Sought Policy Direction on GF Transfer

January 18th
Finance Committee Update

January 26th
City Manager & Staff met with Open Space Advocacy Group

February 7th
Presentation to Parks & Public Landscaping Advisory Board (PPLAB)

February 14th
Presentation to Open Space Advisory Board (OSAB)

February 20-27th
First Sales Tax Returns Submitted Reflecting the New Sales Tax Rate

March 5th
2024 Budget Amendment Creation & Establishment of New Funds, Codify General Fund Transfer

May
Begin work on the 2025-2026 Biennial Budget

July 24th
City Council 2025/26 Budget Retreat

Fall
Staff Returns to Close out Shared Fund, Assets, Liabilities and Fund Balance

November 4th
2025 Budget Adoption

City of Louisville

First 2024 Budget Amendment – Reso #12 Establishing Open Space and Parks Funds

Fiscal Impacts:

A. The net amount of transferring previously adopted operating and capital expenditure budgets between funds results in an amendment totaling $0.

Broken out by Fund as follows;

a. Fund 201 – Open Space/Parks - <$5,363,529>
b. Fund 210 – Open Space - $1,891,969
c. Fund 211 – Parks - $3,471,560

Total -$0

*Detail can be found in Attachment – Appendix A.

First 2024 Budget Amendment – Reso #12 Establishing Open Space and Parks Funds

Fiscal Impacts:

B. While the initial amount of the transferring budgeted revenue and transfers between funds budget amendment is $0, due to an increase in sales and use tax revenues for Open Space driven by the 1/8th of a cent sales and use tax increase, the amendment results in the total amount of the revenue amendment increasing by $1,013,753.33.

Broken out by Fund as follows;

a. Fund 201 – Open Space/Parks - <$4,235,540>
b. Fund 210 – Open Space - $2,573,908.33
c. Fund 211 – Parks - $2,675,385

Total -$1,013,753.33

*Detail can be found in Attachment – Appendix B.

First 2024 Budget Amendment – Reso #12 Establishing Open Space and Parks Funds

Fiscal Impacts:

C. The 2024 “Status Quo” Adopted budget included the planned use of Fund Balance for non-recurring expenses, as such, this amendment also requires a transfer of fund balances from the previously shared Fund (201) into each of the newly created and stand-alone funds, Fund 210 and Fund 211.

Broken out by Fund as follows;

a. Fund 201 – Open Space/Parks – Transfer Out - <$1,127,989>
b. Fund 210 – Open Space – Transfer In - $331,814
c. Fund 211 – Parks – Transfer In - $796,175

Total -$0

*Detail can be found in Attachment – Appendix C.

City of Louisville

First 2024 Budget Amendment – Reso #12 Establishing Open Space and Parks Funds

Fiscal Impacts:

D. The City Manager Office and Open Space Divisions are proposing additional personnel expenditure appropriations to be added to the 2024 Open Space Budget as a result of anticipated increased sales tax revenues results in an amendment totaling $250,000

Broken out by Fund as follows;

a. Fund 210 – Open Space - $250,000

Total -$250,000

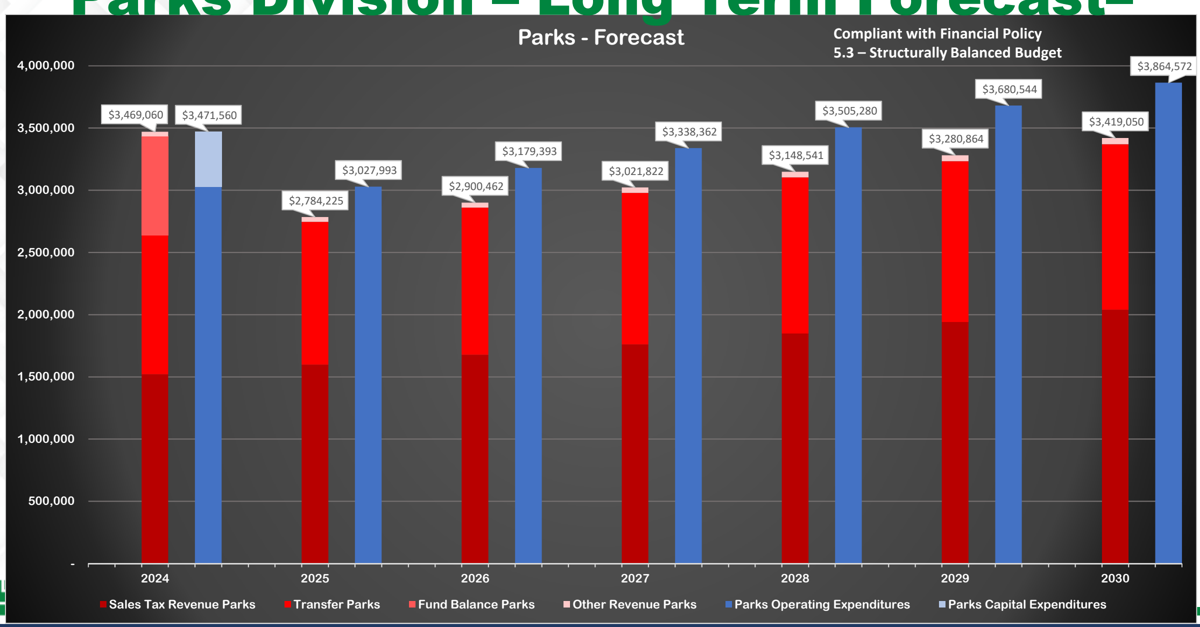
*Detail can be found in Attachment – Appendix D.

City of Louisville

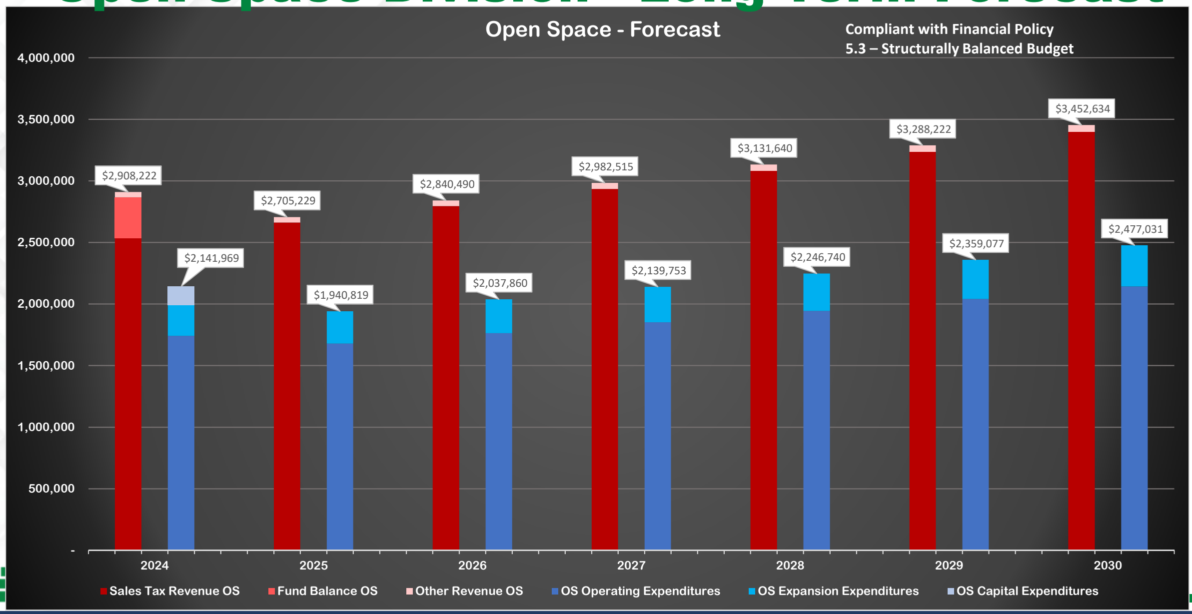
Open Space and Parks Long Term Forecast

City of Louisville

Parks Division – Long Term Forecast–



Open Space Division - Long Term Forecast



First 2024 Budget Amendment – Reso #12 Establishing Open Space and Parks Funds

Financial Reserve Impacts:

- This Budget Amendment transfers appropriations from the formerly shared fund, Open Space and Parks Fund, into separate and distinct Open Space and Park Funds. It ***does not*** establish Reserves.
- Staff is reviewing existing Reserve and Financial Policies and an Open Space Acquisition Reserve
- Upon closing the previously shared Fund for CY 2023, Staff will return to close out the former fund, including any remaining Asset, Liability and Fund Balance Accounts later this year.

City of Louisville

First 2024 Budget Amendment – Reso #12 Establishing Open Space and Parks Funds

- Per our Budget Book, 2024 Ending Fund Balance is estimated to be ~$1M. (Beginning FB is estimated $1.85M at Dec 31, 2023)
- When updating Financial Policies, Staff will continue to recommend a minimum reserve of 15% of Operating Expenses for each new fund.

CITY-WIDE 2024 BUDGET SUMMARY

The following table summarizes the projected fiscal impact of the 2024 Operating & Capital Budget on each fund's revenue, expenditures, and fund balances.

City of Louisville, Colorado
Summary of Revenue, Expenditures, and Changes to Fund Balances
All Funds
2024 Budget

Fund Number	Fund Description	Beginning Fund Balance	Revenue & Other Sources	Expenditures & Other Uses		Ending Fund Balance	Amount of Change	Percent of Change
101	General	$ 9,608,703	$ 26,245,805	$ 26,767,519	[1]	$ 9,086,990	$ (521,714)	-5%
201	Open Space & Parks	1,856,853	4,235,540	5,074,709	[2]	1,017,684	(839,169)	-45%

City of Louisville

First 2024 Budget Amendment – Reso #12 Establishing Open Space and Parks Funds

- Staff presented this information to the Finance Committee on February 22nd which was approved "as to form" for information presented and contained within Appendices A, B and C. However, information contained within Appendix D was ***not presented*** to the Finance Committee.
- Staff's Recommendation is for City Council to approve the First Amendment to the 2024 Citywide Budget, establishing separate and distinct Open Space and Park Funds.
- Thank you, Staff is available to answer questions.

City of Louisville