

City Council

Special Meeting

Tuesday, June 7, 2016

Library Meeting Room

951 Spruce Street

3:00 PM – 4:00 PM

- 3:00 p.m. I. CALL TO ORDER**
- II. DISCUSSION/DIRECTION – RECREATION/SENIOR CENTER AND AQUATICS TAX SURVEY RESULTS AND CITIZEN SURVEY RESULTS ON MUSEUM AND PRIORITIES**
- III. DISCUSSION/DIRECTION – POTENTIAL REVENUE SOURCES FOR AN EXPANDED AND RENOVATED RECREATION/SENIOR CENTER AND AQUATICS FACILITIES**
- 4:00 p.m. IV. ADJOURN**

**SUBJECT: DISCUSSION/DIRECTION – RECREATION/SENIOR CENTER
AND AQUATICS TAX SURVEY RESULTS AND CITIZEN
SURVEY RESULTS ON MUSEUM AND PRIORITIES**

DATE: JUNE 7, 2016

PRESENTED BY: MEREDYTH MUTH, CITY MANAGER’S OFFICE

SUMMARY:

At the June 7 Special Meeting Laurie Urban and Morgan Adams of National Research Center will present the results of the Recreation Center Tax Survey that was completed in May.

In addition, they will provide some preliminary information on the results of questions from the 2016 Citizen Survey that relate to funding priorities, the top 3 issues to invest in today as well as support or opposition to extension of the Historic Preservation Tax.

FISCAL IMPACT:

None at this time.

RECOMMENDATION:

Staff is asking for direction on what ballot questions the City Council would like to consider for the November ballot. Those ballot questions will be considered by the City Council in July and August.

ATTACHMENT(S):

1. Tax Survey Results
2. Citizen Survey Preliminary Information



Louisville Recreation Center Tax Survey

2016



NRC
National Research Center Inc

2955 Valmont Road Suite 300 • Boulder, CO 80301
303-444-7863 • nrc@n-r-c.com • www.n-r-c.com

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Summary

- The City of Louisville contracted with National Research Center, Inc. (NRC) to develop and administer a topical survey to measure citizen opinions about possible tax questions for the 2016 ballot related to the expansion of the Recreation and Senior Center and Aquatics Facilities.
- The Louisville Recreation Center Tax Survey was administered by phone using an eligible registered voters list obtained from the County of Boulder Elections Office.
- A total of 400 surveys were completed, with a response rate of 8%.
- The margin of error is plus or minus five percentage points around any given percentage point for the entire sample.

Residents of Louisville think highly of their City government’s performance.

- About 8 in 10 residents awarded high marks to Louisville’s government performance, including the overall direction of the City, overall confidence in City government and City government acting in the best interest of the community.
- Residents who had lived in Louisville 16 years or longer tended to give lower marks to some aspects of government performance, including the overall direction of the City, overall confidence in government and the government acting in the best interest of the community than respondents who had lived in the community a shorter time.
- Residents who awarded high marks to all aspects of government performance were also more likely to report they would vote in favor of a property/sales tax combination or two property taxes to support the recreation center than those who did not view government performance as favorably. These residents with a high regard for Louisville government were also more supportive of the extension of the historical preservation tax.

A majority of voters would vote for an expansion for the Recreation Center and were influenced by the possible amenities that would be included and the expiration of the Library Bond tax.

- Overall, when asked whether they would vote to increase their property taxes to finance a 25-year bond for the expansion of the Recreation and Senior Center and to improve Memory Square Pool, 74% of voters said they would be willing to pay at least \$110 a year. By comparison, 15% would vote “no” to any tax increase to fund the Recreation and Senior Center and Memory Square Pool improvements, while 10% would vote “yes” to amounts between \$1 and \$100. Of those willing to pay at least \$110 per year, 69% would pay at least \$125 or and 57% would pay \$150 a year.
- Voter segments more likely to vote for a property tax increase to finance the 25-year bond to expand the Recreation and Senior Center included voters who had lived in Louisville 5 years or less, voters who did not have household members over the age of 65,

those who had children, renters, those under the age of 55 and those who had higher household incomes.

- A majority of Louisville residents (54%) reported they would be much or a little more likely to vote in favor of a property tax increase when they were informed of the possible amenities, such as family locker rooms, a new leisure pool and a new spinning studio, which would be included in the expansion.
- Louisville voters who were much or a little more likely to vote for the expansion of the recreation center after hearing about the potential amenities were also more likely to have used the recreation center or Memory Square Pool than those who were less likely to vote in favor of the expansion.
- When informed about the expiration of the Library bond and the subsequent reduction in their property taxes in 2018, about two-thirds of respondents indicated this knowledge made them much or slightly more likely to vote in favor of the tax increases for expanding the recreation center. For about 20% of respondents, it would make no difference in their level of support for the measure.

Louisville voters would be open to funding the recreation center expansion with either a sales tax or property tax.

- About one-quarter of voters would “strongly” support a sales tax for the maintenance and operations costs of an expanded recreation center while about 2 in 10 would “strongly” oppose a sales tax. However, 4 in 10 “somewhat” supported using a sales tax while only 2 in 10 “somewhat” opposed it. Overall, 64% of voters supported the sales tax increase.
- Similarly, close to 6 in 10 supported a property tax for the maintenance and operations of the recreation center, but 2 in 10 strongly opposed a property tax increase for these costs.
- Over half of Louisville voters indicated they would be very or somewhat likely to vote in favor of either a property/sales tax combination or two property taxes to fund and maintain an expanded recreation center.
- Compared to other voters, younger voters, those who had children under 18 in the household, voters who had lived in Louisville 15 years or less and those who rented their residences were more likely to strongly or somewhat support either a sales tax or property tax increase to fund the cost of maintenance and operations for an expanded recreation center. These residents also were more likely to vote in favor of passing both the property tax increase for the construction at the recreation center and either a property tax or sales tax increase for the maintenance and operation of the facility.

Residents would prefer to have a property and sales tax increase and continue the Historic Preservation Sales tax

- Regarding the tax increases for the expansion of the recreation center, about 6 in 10 voters would vote for a property and sales tax increase, while about 4 in 10 would vote for two property tax increases.

- A majority of respondents would also vote in favor of extending the Historical Preservation tax until 2028.
- Voters who had lived in the City of Louisville for over 16 years, homeowners, those who were older (age 55 and higher) or those who did not have minor children in the home were less likely to vote in favor of any tax increase or extension.

Tables of Results

The following pages contain a complete set of responses to each question on the survey, excluding the “not familiar” responses.

Survey Results

Table 1: Question 1

Are you currently registered to vote at the address where you live today and are eligible to vote in local elections this year?	Percent	Number
Yes	100%	N=400
No	0%	N=0
Total	100%	N=400

Table 2: Question 2

First, please tell me how would you rate each of the following aspects of the City of Louisville's government performance? What about...	Excellent		Good		Fair		Poor		Total	
The overall direction that the City of Louisville is taking	25%	N=95	55%	N=210	15%	N=57	6%	N=24	100%	N=385
Your overall confidence in the Louisville government	27%	N=105	55%	N=212	14%	N=54	4%	N=14	100%	N=386
The Louisville City government acting in the best interest of the community	27%	N=105	52%	N=199	16%	N=62	4%	N=15	100%	N=381

Table 3: Question 3

How much, if anything, have you heard lately about a possible tax measure for the City of Louisville on the November election ballot? Would you say you've heard nothing, only a little, some, or a lot about anything like that?	Percent	Number
Nothing	73%	N=292
Only a little	19%	N=76
Some	6%	N=23
A lot	2%	N=8
Total	100%	N=398

Table 4: Question 4

How do you feel about your property taxes? Would you say they are...	Percent	Number
About right	55%	N=179
A little too high	30%	N=98
Much too high	15%	N=51
Total	100%	N=328

Table 5: Question 5

The City is considering a ballot question this November that would ask voters to approve a property tax increase to finance a 25-year bond of approximately \$25-\$30 million to expand the Recreation and Senior Center and improve Memory Square Pool.	For		Against		Total	
	Percent	N	Percent	N	Percent	N
If your property tax increase was \$110 per year for a home valued at \$500,000, would you vote for or against it?	51%	N=96	49%	N=92	100%	N=188
If the amount was \$125 per year for a home valued at \$500,000 would you still vote for it?	70%	N=173	30%	N=74	100%	N=247
And if it was \$150?	77%	N=214	23%	N=65	100%	N=279

In order to test whether respondents would be influenced by the first dollar amount they hear, respondents were asked at random one of three series of questions, which varied the order of the amounts they might be willing to pay for the expansion. One-third of respondents were asked each question series.

Table 6: Question 5d

<i>{If not willing to pay at least \$110}</i> What is the most you would be willing to pay?	Percent	Number
Nothing	56%	N=56
\$1	1%	N=1
\$5	1%	N=1
\$10	2%	N=2
\$19	1%	N=1
\$25	2%	N=2
\$30	1%	N=1
\$40	1%	N=1
\$50	20%	N=20
\$55	2%	N=2
\$60	2%	N=2
\$75	4%	N=4
\$80	1%	N=1
\$96	1%	N=1
\$100	6%	N=6
Total	100%	N=100

Only asked of those who were not willing to pay any of the prescribed amounts (\$110, \$125, or \$150).

Table 7: Maximum Amount Willing to Pay for Recreation and Senior Center

Maximum amount each respondent is willing to pay for the expansion of the recreation and senior center	Percent	Number
Nothing	15%	N=56
\$1-\$50	7%	N=27
\$51-\$100	3%	N=13
\$110	5%	N=19
\$125	12%	N=43
\$150	57%	N=214
Total	100%	N=372

Table 8: Question 6

Some of the features and amenities that would be included in a renovated and expanded recreation center include new family locker rooms, locker rooms upgrades, an expanded fitness center, a new spinning studio, new leisure pool, Memory Square pool improvements and a renovated seniors area, among others. Knowing about some of the potential new features and amenities at the recreation center, how much more or less likely are you to vote in favor of the property tax increase I previously mentioned? Would you say you are...	Percent	Number
Much more likely to vote in favor	24%	N=94
A little more likely	30%	N=118
No more or less likely	30%	N=117
A little less likely	6%	N=22
Much less likely to vote in favor	10%	N=39
Total	100%	N=389

Table 9: Question 7

To fund the estimated \$750,000 per year increase in the cost of maintenance and operations for an expanded recreation center, the City is considering either a sales tax increase of approximately 20 cents on every \$100 spent, or a property tax increase of approximately \$51 per year for a home valued at \$500,000. To what extent would you support or oppose:	Strongly support		Somewhat support		Somewhat oppose		Strongly oppose		Total	
A sales tax increase of approximately 20 cents on every \$100 spent for the cost of maintenance and operations	26%	N=97	38%	N=142	17%	N=65	20%	N=75	100%	N=379
A property tax increase of approximately \$51 per year for a home valued at \$500,000 for the cost of maintenance and operations	22%	N=83	38%	N=146	20%	N=77	21%	N=79	100%	N=384

Table 10: Question 8

In order for the recreation center renovations and expansion to occur, voters would have to pass both the property tax increase for the construction of the new features and the property or sales tax increase for the maintenance and operations of the facility once all construction is complete. Knowing this, how likely are you to vote in favor of ...	Very likely		Somewhat likely		Somewhat unlikely		Very unlikely		Total	
	A property tax increase for the construction AND a sales tax increase for the operations and maintenance	24%	N=95	40%	N=153	14%	N=53	22%	N=86	100%
A property tax increase for the construction AND a property tax increase for the operations and maintenance	20%	N=78	41%	N=158	15%	N=59	23%	N=89	100%	N=384

Table 11: Question 9

The City is currently paying on a bond that built the Library in 2006. Payments on this bond end in 2018 and your property tax will then be reduced. Paying off the library bond does not mean that money will be taken from the Library and put toward the recreation center. It just means that the City will have paid off costs of building the library. Knowing in two years property taxes for a home valued at \$500,000 will drop by approximately \$60 per year, how likely are you to vote in favor of the tax increases for the recreation center expansion. Would you say you would be ...	Percent	Number
Much more likely to vote in favor	28%	N=110
A little more likely	33%	N=131
No more or less likely	20%	N=80
A little less likely	6%	N=25
Much less likely to vote in favor	12%	N=47
Total	100%	N=393

Table 12: Question 10

The City currently has a Historic Preservation Sales Tax that is set to expire in 2018. The city is considering asking voters to continue the existing sales tax until 2028, which means the tax amount would be maintained, not increased. Knowing that the November ballot could include the two tax increases for the expansion of the recreation center and a continuation of the existing historic preservation sales tax, which of these ballot measures would you vote in favor of?	Yes		No		Total	
	A property AND sales tax increases for the recreation center	63%	N=233	37%	N=139	100%
Two property tax increases for the recreation center	44%	N=154	56%	N=194	100%	N=348
The extension of the historical preservation sales tax	61%	N=220	39%	N=140	100%	N=361

Respondent Characteristics

Table 13: Use of Louisville Facilities

Please tell me if you or any members of your household currently use each of the following Louisville facilities. What about...	Yes		No		Don't know		Total	
	Percent	N	Percent	N	Percent	N	Percent	N
Recreation Center	71%	N=284	27%	N=109	2%	N=7	100%	N=400
Senior Center	17%	N=66	82%	N=328	1%	N=6	100%	N=400
Memory Square Pool	32%	N=130	66%	N=262	2%	N=8	100%	N=400

Table 14: Presence of children in household

Presence of children	Percent	Number
Yes	36%	N=142
No	64%	N=253
Total	100%	N=395

Table 15: Presence of older adults in household

Presence of adults over 65	Percent	Number
Yes	29%	N=116
No	71%	N=278
Total	100%	N=394

Table 16: Length of residency

How long have you lived in the City of Louisville? Has it been...	Percent	Number
Less than 2 years	9%	N=35
2 to 5 years	13%	N=52
6 to 10 years	17%	N=68
11 to 15 years	14%	N=53
16 to 20 years	13%	N=52
Over 20 years	34%	N=132
Total	100%	N=392

Table 17: Respondent housing tenure

Do you rent or own your home?	Percent	Number
Rent	19%	N=73
Own	81%	N=316
Total	100%	N=389

Table 18: Respondent household income

Please stop me when I reach the category that includes your household's total annual income from all sources and all residents at this address.	Percent	Number
Under \$25,000	5%	N=15
\$25,000 to less than \$50,000	11%	N=36
\$50,000 to less than \$75,000	17%	N=53
\$75,000 to less than \$100,000	16%	N=51
\$100,000 to less than \$150,000	25%	N=79
\$150,000 or more	26%	N=83
Total	100%	N=318

Table 19: Respondent age

Please stop me when I reach the category that includes your age.	Percent	Number
18 to 24 years	6%	N=24
25 to 34 years	16%	N=60
35 to 44 years	18%	N=68
45 to 54 years	22%	N=84
55 to 64 years	15%	N=59
65 years and over	24%	N=91
Total	100%	N=386

Table 20: Respondent gender

	Percent	Number
Female	51%	N=206
Male	49%	N=194
Total	100%	N=400

Complete Survey Responses

The following pages contain a complete set of responses to each question on the survey, including the “don’t know/refused” responses. The percent of respondents giving a particular response is shown followed by the number of respondents.

Table 21: Question 1

Are you currently registered to vote at the address where you live today and are eligible to vote in local elections this year?	Percent	Number
Yes	100%	N=400
No	0%	N=0
Don't know/Refused	0%	N=0
Total	100%	N=400

Table 22: Question 2

First, please tell me how would you rate each of the following aspects of the City of Louisville's government performance? What about...	Excellent		Good		Fair		Poor		Don't know/Refused		Total	
The overall direction that the City of Louisville is taking	24%	N=95	53%	N=210	14%	N=57	6%	N=24	4%	N=15	100%	N=400
Your overall confidence in the Louisville government	26%	N=105	53%	N=212	14%	N=54	3%	N=14	4%	N=14	100%	N=400
The Louisville City government acting in the best interest of the community	26%	N=105	50%	N=199	16%	N=62	4%	N=15	5%	N=19	100%	N=400

Table 23: Question 3

How much, if anything, have you heard lately about a possible tax measure for the City of Louisville on the November election ballot? Would you say you've heard nothing, only a little, some, or a lot about anything like that?	Percent	Number
Nothing	73%	N=292
Only a little	19%	N=76
Some	6%	N=23
A lot	2%	N=8
Don't know/Refused	0%	N=2
Total	100%	N=400

Table 24: Question 4

How do you feel about your property taxes? Would you say they are...	Percent	Number
About right	45%	N=179
A little too high	24%	N=98
Much too high	13%	N=51
Don't know/Refused	18%	N=72
Total	100%	N=400

Table 25: Question 5

The City is considering a ballot question this November that would ask voters to approve a property tax increase to finance a 25-year bond of approximately \$25-\$30 million to expand the Recreation and Senior Center and improve Memory Square Pool.	For		Against		Don't know/Refused		Total	
If your property tax increase was \$110 per year for a home valued at \$500,000, would you vote for or against it?	43%	N=96	42%	N=92	15%	N=33	100%	N=221
If the amount was \$125 per year for a home valued at \$500,000 would you still vote for it?	64%	N=173	27%	N=74	8%	N=23	100%	N=269
And if it was \$150?	74%	N=214	22%	N=65	4%	N=11	100%	N=290

In order to test whether respondents would be influenced by the first dollar amount they hear, respondents were asked at random one of three series of questions, which varied the order of the amounts they might be willing to pay for the expansion. One-third of respondents were asked each question series.

Table 26: Question 5d

<i>{If not willing to pay at least \$110}</i> What is the most you would be willing to pay?	Percent	Number
Nothing	44%	N=56
\$1	1%	N=1
\$5	1%	N=1
\$10	1%	N=2
\$19	1%	N=1
\$25	1%	N=2
\$30	1%	N=1
\$40	1%	N=1
\$50	16%	N=20
\$55	2%	N=2
\$60	1%	N=2
\$75	3%	N=4
\$80	1%	N=1
\$96	1%	N=1
\$100	5%	N=6
Don't know/Refused	22%	N=28
Total	100%	N=128

Only asked of those who were not willing to pay any of the prescribed amounts (\$110, \$125, or \$150).

Table 27: Maximum Amount Willing to Pay for Recreation and Senior Center

Maximum amount each respondent is willing to pay for the expansion of the recreation and senior center	Percent	Number
Nothing	14%	N=56
\$1-\$50	7%	N=27
\$51-\$100	3%	N=13
\$110	5%	N=19
\$125	11%	N=43
\$150	53%	N=214
Don't know/refused	7%	N=28
Total	100%	N=400

Table 28: Question 6

Some of the features and amenities that would be included in a renovated and expanded recreation center include new family locker rooms, locker rooms upgrades, an expanded fitness center, a new spinning studio, new leisure pool, Memory Square pool improvements and a renovated seniors area, among others. Knowing about some of the potential new features and amenities at the recreation center, how much more or less likely are you to vote in favor of the property tax increase I previously mentioned? Would you say you are...	Percent	Number
Much more likely to vote in favor	23%	N=94
A little more likely	29%	N=118
No more or less likely	29%	N=117
A little less likely	5%	N=22
Much less likely to vote in favor	10%	N=39
Don't know/Refused	3%	N=11
Total	100%	N=400

Table 29: Question 7

To fund the estimated \$750,000 per year increase in the cost of maintenance and operations for an expanded recreation center, the City is considering either a sales tax increase of approximately 20 cents on every \$100 spent, or a property tax increase of approximately \$51 per year for a home valued at \$500,000. To what extent would you support or oppose:	Strongly support		Somewhat support		Somewhat oppose		Strongly oppose		Don't know/Refused		Total	
A sales tax increase of approximately 20 cents on every \$100 spent for the cost of maintenance and operations	24%	N=97	36%	N=142	16%	N=65	19%	N=75	5%	N=21	100%	N=400
A property tax increase of approximately \$51 per year for a home valued at \$500,000 for the cost of maintenance and operations	21%	N=83	36%	N=146	19%	N=77	20%	N=79	4%	N=16	100%	N=400

Table 30: Question 8

In order for the recreation center renovations and expansion to occur, voters would have to pass both the property tax increase for the construction of the new features and the property or sales tax increase for the maintenance and operations of the facility once all construction is complete. Knowing this, how likely are you to vote in favor of ...	Very likely		Somewhat likely		Somewhat unlikely		Very unlikely		Don't know/Refused		Total	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
A property tax increase for the construction AND a sales tax increase for the operations and maintenance	24%	N=95	38%	N=153	13%	N=53	22%	N=86	3%	N=13	100%	N=400
A property tax increase for the construction AND a property tax increase for the operations and maintenance	19%	N=78	39%	N=158	15%	N=59	22%	N=89	4%	N=16	100%	N=400

Table 31: Question 9

The City is currently paying on a bond that built the Library in 2006. Payments on this bond end in 2018 and your property tax will then be reduced. Paying off the library bond does not mean that money will be taken from the Library and put toward the recreation center. It just means that the City will have paid off costs of building the library. Knowing in two years property taxes for a home valued at \$500,000 will drop by approximately \$60 per year, how likely are you to vote in favor of the tax increases for the recreation center expansion. Would you say you would be ...	Percent	Number
Much more likely to vote in favor	27%	N=110
A little more likely	33%	N=131
No more or less likely	20%	N=80
A little less likely	6%	N=25
Much less likely to vote in favor	12%	N=47
Don't know/Refused	2%	N=7
Total	100%	N=400

Table 32: Question 10

The City currently has a Historic Preservation Sales Tax that is set to expire in 2018. The city is considering asking voters to continue the existing sales tax until 2028, which means the tax amount would be maintained, not increased. Knowing that the November ballot could include the two tax increases for the expansion of the recreation center and a continuation of the existing historic preservation sales tax, which of these ballot measures would you vote in favor of?	Yes		No		Don't know/Refused		Total	
	Percent	N	Percent	N	Percent	N	Percent	N
A property AND sales tax increases for the recreation center	58%	N=233	35%	N=139	7%	N=28	100%	N=400
Two property tax increases for the recreation center	38%	N=154	49%	N=194	13%	N=52	100%	N=400
The extension of the historical preservation sales tax	55%	N=220	35%	N=140	10%	N=39	100%	N=400

Table 33: Use of Louisville Facilities

Please tell me if you or any members of your household currently use each of the following Louisville facilities. What about...	Yes		No		Don't know		Total	
	Percent	N	Percent	N	Percent	N	Percent	N
Recreation Center use	71%	N=284	27%	N=109	2%	N=7	100%	N=400
Senior Center use	17%	N=66	82%	N=328	1%	N=6	100%	N=400
Memory Square Pool use	32%	N=130	66%	N=262	2%	N=8	100%	N=400

Table 34: Presence of children in household

Presence of children	Percent		Number	
Yes		35%		N=142
No		63%		N=253
Don't know		1%		N=5
Total		100%		N=400

Table 35: Presence of older adults in household

Presence of adults over 65	Percent		Number	
Yes		29%		N=116
No		69%		N=278
Don't know		1%		N=6
Total		100%		N=400

Table 36: Length of residency

How long have you lived in the City of Louisville? Has it been...	Percent	Number
Less than 2 years	9%	N=35
2 to 5 years	13%	N=52
6 to 10 years	17%	N=68
11 to 15 years	13%	N=53
16 to 20 years	13%	N=52
Over 20 years	33%	N=132
Don't know/Refused	2%	N=8
Total	100%	N=400

Table 37: Respondent housing tenure

Do you rent or own your home?	Percent	Number
Rent	18%	N=73
Own	79%	N=316
Don't know/Refused	3%	N=11
Total	100%	N=400

Table 38: Respondent household income

Please stop me when I reach the category that includes your household's total annual income from all sources and all residents at this address.	Percent	Number
Under \$25,000	4%	N=15
\$25,000 to less than \$50,000	9%	N=36
\$50,000 to less than \$75,000	13%	N=53
\$75,000 to less than \$100,000	13%	N=51
\$100,000 to less than \$150,000	20%	N=79
\$150,000 or more	21%	N=83
Don't know/Refused	20%	N=82
Total	100%	N=400

Table 39: Respondent age

Please stop me when I reach the category that includes your age.	Percent	Number
18 to 24 years	6%	N=24
25 to 34 years	15%	N=60
35 to 44 years	17%	N=68
45 to 54 years	21%	N=84
55 to 64 years	15%	N=59
65 years and over	23%	N=91
Don't know/Refused	4%	N=14
Total	100%	N=400

Table 40: Respondent gender

	Percent	Number
Female	51%	N=206
Male	49%	N=194
Total	100%	N=400

Appendix A: Subgroup Comparisons for Selected Survey Questions

Responses in the following tables show only the proportion of respondents giving a certain answer; for example, the percent of respondents who rated the overall direction that the City of Louisville is taking as “excellent” or “good,” or the percent of respondents who used the recreation center. ANOVA and chi-square tests of significance were applied to these comparisons of survey questions. A “p-value” of 0.05 or less indicates that there is less than a 5% probability that differences observed between subgroups are due to chance; or in other words, a greater than 95% probability that the differences observed are “real.” Where differences were statistically significant, they have been shaded grey.

Comparisons by Respondent Characteristics

- Voters who had lived in Louisville 16 years or longer tended to give lower marks to aspects of government performance, including the overall direction of the City, overall confidence in government and the government acting in the best interest of the community than respondents who had lived in the community a shorter time.
- Louisville voters who had children under the age of 18, those who had lived in the community less than 16 years, voters who made \$150,000 a year or more, those aged 35-54 or males were more likely to indicate that their property taxes were about right when compared to their counterparts.
- Voters who had lived in Louisville 5 years or less, respondents who did not have household members over the age of 65, those who had children, renters, those under the age of 55 or individuals who had higher household incomes (\$150,000 a year or more) were more likely to vote for a property tax increase to finance the 25-year bond to expand the Recreation and Senior Center than other survey participants.
- Younger voters, those who had children under 18 in the household, voters who had lived in Louisville 15 years or less or those who rented their residences were more likely to strongly or somewhat support either a sales tax or property tax increase to fund the cost of maintenance and operations for an expanded recreation center compared to other voters. These residents also tended to be more likely to vote in favor of passing both the property tax increase for the construction of the new features for the recreation center and either a property tax or sales tax increase for the operation of the facility.
- Voters who had lived in the City of Louisville for over 16 years, homeowners, residents who were older (age 55 and higher) or did not have minor children in the home were less likely to say they would vote in favor of a property/sales tax increase for the recreation center, two property tax increases or the extension of the historical preservation tax that will expire in 2018.

Table 41: Government Performance by Presence of Children, Presence of Older Adults, Length of Residence and Housing Tenure

First, please tell me how would you rate each of the following aspects of the City of Louisville’s government performance? What about... (Percent excellent or good)	Children under the age of 18		Adults over the age of 65		Length of residency			Rent or own		Overall
	Yes	No	Yes	No	5 years or less	6-15 years	16 years or more	Rent	Own	
The overall direction that the City of Louisville is taking	82%	78%	74%	82%	91%	82%	73%	77%	80%	79%
Your overall confidence in the Louisville government	87%	80%	79%	84%	95%	88%	75%	84%	82%	82%
The Louisville City government acting in the best interest of the community	85%	77%	75%	82%	94%	83%	72%	84%	79%	80%

Table 42: Government Performance by Household Income, Respondent Age and Respondent Gender

First, please tell me how would you rate each of the following aspects of the City of Louisville’s government performance? What about... (Percent excellent or good)	Household income				Age			Respondent gender		Overall
	Under \$50,000	\$50,000-\$99,999	\$100,000-\$149,999	\$150,000 or more	18-34	35-54	55+	Female	Male	
The overall direction that the City of Louisville is taking	64%	82%	80%	84%	88%	81%	74%	78%	80%	79%
Your overall confidence in the Louisville government	77%	83%	86%	83%	86%	85%	80%	86%	78%	82%
The Louisville City government acting in the best interest of the community	71%	81%	85%	80%	89%	82%	76%	82%	77%	80%

Table 43: Informed about Ballot Tax Measure by Presence of Children, Presence of Older Adults, Length of Residence and Housing Tenure

How much, if anything, have you heard lately about a possible tax measure for the City of Louisville on the November election ballot?	Children under the age of 18		Adults over the age of 65		Length of residency			Rent or own		Overall
	Yes	No	Yes	No	5 years or less	6-15 years	16 years or more	Rent	Own	
Percent heard a lot or some	9%	7%	10%	7%	3%	8%	10%	6%	8%	8%

Table 44: Informed about Ballot Tax Measure by Household Income, Respondent Age and Respondent Gender

How much, if anything, have you heard lately about a possible tax measure for the City of Louisville on the November election ballot?	Household income				Age			Respondent gender		Overall
	Under \$50,000	\$50,000-\$99,999	\$100,000-\$149,999	\$150,000 or more	18-34	35-54	55+	Female	Male	
Percent heard a lot or some	14%	6%	8%	8%	4%	9%	9%	8%	8%	8%

Table 45: Perceptions of Property Tax Levels by Presence of Children, Presence of Older Adults, Length of Residence and Housing Tenure

How do you feel about your property taxes?	Children under the age of 18		Adults over the age of 65		Length of residency			Rent or own		Overall
	Yes	No	Yes	No	5 years or less	6-15 years	16 years or more	Rent	Own	
Percent about right	70%	46%	48%	58%	63%	68%	43%	55%	55%	55%

Table 46: Perceptions of Property Tax Levels by Household Income, Respondent Age and Respondent Gender

How do you feel about your property taxes?	Household income				Age			Respondent gender		Overall
	Under \$50,000	\$50,000-\$99,999	\$100,000-\$149,999	\$150,000 or more	18-34	35-54	55+	Female	Male	
Percent about right	35%	54%	58%	70%	50%	67%	45%	48%	62%	55%

Table 47: Support for Property Tax Increase by Presence of Children, Presence of Older Adults, Length of Residence and Housing Tenure

The City is considering a ballot question this November that would ask voters to approve a property tax increase to finance a 25-year bond of approximately \$25-\$30 million to expand of the Recreation and Senior Center and improve Memory Square Pool. (Percent for)	Children under the age of 18		Adults over the age of 65		Length of residency			Rent or own		Overall
	Yes	No	Yes	No	5 years or less	6-15 years	16 years or more	Rent	Own	
If your property tax increase was \$110 per year for a home valued at \$500,000, would you vote for or against it?	67%	43%	40%	56%	60%	68%	38%	66%	47%	51%
If the amount was \$125 per year for a home valued at \$500,000 would you still vote for it?	75%	67%	60%	74%	81%	77%	60%	79%	68%	70%
And if it was \$150?	89%	69%	64%	82%	85%	83%	68%	80%	76%	77%

Table 48: Support for Property Tax Increase by Household Income, Respondent Age and Respondent Gender

The City is considering a ballot question this November that would ask voters to approve a property tax increase to finance a 25-year bond of approximately \$25-\$30 million to expand of the Recreation and Senior Center and improve Memory Square Pool. (Percent for)	Household income				Age			Respondent gender		Overall
	Under \$50,000	\$50,000-\$99,999	\$100,000-\$149,999	\$150,000 or more	18-34	35-54	55+	Female	Male	
If your property tax increase was \$110 per year for a home valued at \$500,000, would you vote for or against it?	44%	43%	48%	79%	67%	61%	38%	53%	48%	51%
If the amount was \$125 per year for a home valued at \$500,000 would you still vote for it?	50%	61%	80%	84%	83%	72%	62%	67%	73%	70%
And if it was \$150?	64%	66%	91%	92%	84%	86%	63%	75%	79%	77%

Table 49: Maximum Amount Willing to Pay for Expansion by Presence of Children, Presence of Older Adults, Length of Residence and Housing Tenure

Maximum amount respondents are willing to pay	Children under the age of 18		Adults over the age of 65		Length of residency			Rent or own		Overall
	Yes	No	Yes	No	5 years or less	6-15 years	16 years or more	Rent	Own	
Nothing	9%	19%	21%	13%	9%	8%	23%	8%	16%	15%
\$1-\$100	9%	12%	14%	9%	10%	10%	12%	9%	11%	11%
\$110	5%	5%	7%	4%	1%	7%	6%	4%	5%	5%
\$125	6%	14%	11%	11%	12%	10%	11%	15%	11%	12%
\$150	71%	49%	46%	62%	69%	64%	47%	65%	57%	57%

Table 50: Maximum Amount Willing to Pay for Expansion by Household Income, Respondent Age and Respondent Gender

Maximum amount respondents are willing to pay	Household income				Age			Respondent gender		Overall
	Under \$50,000	\$50,000-\$99,999	\$100,000-\$149,999	\$150,000 or more	18-34	35-54	55+	Female	Male	
Nothing	20%	15%	15%	4%	8%	13%	20%	14%	17%	15%
\$1-\$100	9%	18%	8%	7%	7%	7%	17%	12%	9%	11%
\$110	13%	6%	2%	4%	3%	7%	6%	6%	4%	5%
\$125	10%	15%	5%	8%	13%	7%	14%	12%	11%	12%
\$150	48%	46%	69%	78%	70%	66%	43%	56%	59%	57%

Table 51: Influence of Amenities on Support for Tax Increases by Presence of Children, Presence of Older Adults, Length of Residence and Housing Tenure

Some of the features and amenities that would be included in a renovated and expanded recreation center include new family locker rooms, locker rooms upgrades, an expanded fitness center, a new spinning studio, new leisure pool, Memory Square pool improvements and a renovated seniors area, among others. Knowing about some of the potential new features and amenities at the recreation center, how much more or less likely are you to vote in favor of the property tax increase I previously mentioned?	Children under the age of 18		Adults over the age of 65		Length of residency			Rent or own		Overall
	Yes	No	Yes	No	5 years or less	6-15 years	16 years or more	Rent	Own	
Percent much or a little more likely to vote in favor	60%	51%	54%	54%	64%	62%	44%	63%	52%	54%

Table 52: Influence of Amenities on Support for Tax Increases by Household Income, Respondent Age and Respondent Gender

Some of the features and amenities that would be included in a renovated and expanded recreation center include new family locker rooms, locker rooms upgrades, an expanded fitness center, a new spinning studio, new leisure pool, Memory Square pool improvements and a renovated seniors area, among others. Knowing about some of the potential new features and amenities at the recreation center, how much more or less likely are you to vote in favor of the property tax increase I previously mentioned?	Household income				Age			Respondent gender		Overall
	Under \$50,000	\$50,000-\$99,999	\$100,000-\$149,999	\$150,000 or more	18-34	35-54	55+	Female	Male	
Percent much or a little more likely to vote in favor	66%	52%	51%	60%	63%	55%	49%	58%	51%	54%

Table 53: Support for Funding Types for the Recreation Center by Presence of Children, Presence of Older Adults, Length of Residence and Housing Tenure

To fund the estimated \$750,000 per year increase in the cost of maintenance and operations for an expanded recreation center, the City is considering either a sales tax increase of approximately 20 cents on every \$100 spent, or a property tax increase of approximately \$51 per year for a home valued at \$500,000. To what extent would you support or oppose: (Percent strongly support or somewhat support)	Children under the age of 18		Adults over the age of 65		Length of residency			Rent or own		Overall
	Yes	No	Yes	No	5 years or less	6-15 years	16 years or more	Rent	Own	
A sales tax increase of approximately 20 cents on every \$100 spent for the cost of maintenance and operations	72%	58%	60%	65%	69%	72%	55%	75%	60%	63%
A property tax increase of approximately \$51 per year for a home valued at \$500,000 for the cost of maintenance and operations	67%	55%	57%	60%	67%	67%	51%	79%	55%	59%

Table 54: Support for Funding Types for the Recreation Center by Household Income, Respondent Age and Respondent Gender

To fund the estimated \$750,000 per year increase in the cost of maintenance and operations for an expanded recreation center, the City is considering either a sales tax increase of approximately 20 cents on every \$100 spent, or a property tax increase of approximately \$51 per year for a home valued at \$500,000. To what extent would you support or oppose: (Percent strongly support or somewhat support)	Household income				Age			Respondent gender		Overall
	Under \$50,000	\$50,000-\$99,999	\$100,000-\$149,999	\$150,000 or more	18-34	35-54	55+	Female	Male	
A sales tax increase of approximately 20 cents on every \$100 spent for the cost of maintenance and operations	68%	61%	68%	75%	73%	68%	55%	62%	65%	63%
A property tax increase of approximately \$51 per year for a home valued at \$500,000 for the cost of maintenance and operations	54%	60%	54%	72%	70%	63%	53%	57%	62%	59%

Table 55: Support for Funding Expansion and Operations for the Recreation Center by Presence of Children, Presence of Older Adults, Length of Residence and Housing Tenure

In order for the recreation center renovations and expansion to occur, voters would have to <u>pass both</u> the property tax increase for the construction of the new features and the property or sales tax increase for the maintenance and operations of the facility once all construction is complete. Knowing this, how likely are you to vote in favor of ... (Percent very likely or somewhat likely)	Children under the age of 18		Adults over the age of 65		Length of residency			Rent or own		Overall
	Yes	No	Yes	No	5 years or less	6-15 years	16 years or more	Rent	Own	
A property tax increase for the construction AND a sales tax increase for the operations and maintenance	79%	57%	55%	69%	69%	75%	55%	73%	63%	64%
A property tax increase for the construction AND a property tax increase for the operations and maintenance	75%	54%	52%	66%	73%	70%	51%	76%	59%	61%

Table 56: Support for Funding Expansion and Operations for the Recreation Center by Household Income, Respondent Age and Respondent Gender

In order for the recreation center renovations and expansion to occur, voters would have to <u>pass both</u> the property tax increase for the construction of the new features and the property or sales tax increase for the maintenance and operations of the facility once all construction is complete. Knowing this, how likely are you to vote in favor of ... (Percent very likely or somewhat likely)	Household income				Age			Respondent gender		Overall
	Under \$50,000	\$50,000-\$99,999	\$100,000-\$149,999	\$150,000 or more	18-34	35-54	55+	Female	Male	
A property tax increase for the construction AND a sales tax increase for the operations and maintenance	66%	58%	65%	78%	80%	72%	50%	61%	67%	64%
A property tax increase for the construction AND a property tax increase for the operations and maintenance	55%	58%	62%	78%	76%	70%	48%	60%	63%	61%

Table 57: Influence of Lapsing Library Bond on Support for Recreation Center by Presence of Children, Presence of Older Adults, Length of Residence and Housing Tenure

The City is currently paying on a bond that built the Library in 2006. Payments on this bond end in 2018 and your property tax will then be reduced. Paying of the library bond does not mean that money will be taken from the Library and put toward the recreation center. It just means that the City will have paid off costs of building the library. Knowing in two years property taxes for a home valued at \$500,000 will drop by approximately \$60 per year, how likely are you to vote in favor of the tax increases for the recreation center expansion.	Children under the age of 18		Adults over the age of 65		Length of residency			Rent or own		Overall
	Yes	No	Yes	No	5 years or less	6-15 years	16 years or more	Rent	Own	
	Percent much or a little more likely to vote in favor	67%	59%	57%	63%	65%	68%	55%	66%	

Table 58: Influence of Lapsing Library Bond on Support for Recreation Center by Household Income, Respondent Age and Respondent Gender

The City is currently paying on a bond that built the Library in 2006. Payments on this bond end in 2018 and your property tax will then be reduced. Paying of the library bond does not mean that money will be taken from the Library and put toward the recreation center. It just means that the City will have paid off costs of building the library. Knowing in two years property taxes for a home valued at \$500,000 will drop by approximately \$60 per year, how likely are you to vote in favor of the tax increases for the recreation center expansion.	Household income				Age			Respondent gender		Overall
	Under \$50,000	\$50,000-\$99,999	\$100,000-\$149,999	\$150,000 or more	18-34	35-54	55+	Female	Male	
Percent much more or a little more likely to vote in favor	62%	58%	67%	61%	65%	63%	59%	66%	56%	61%

Table 59: Support for Funding for Recreation Center and Historical Preservation by Presence of Children, Presence of Older Adults, Length of Residence and Housing Tenure

The City currently has a Historic Preservation Sales Tax that is set to expire in 2018. The city is considering asking voters to continue the existing sales tax until 2028, which means the tax amount would be maintained, not increased. Knowing that the November ballot could include the two tax increases for the expansion of the recreation center and a continuation of the existing historic preservation sales tax, which of these ballot measures would you vote in favor of? (Percent yes)	Children under the age of 18		Adults over the age of 65		Length of residency			Rent or own		Overall
	Yes	No	Yes	No	5 years or less	6-15 years	16 years or more	Rent	Own	
	A property AND sales tax increases for the recreation center	76%	55%	48%	68%	71%	72%	53%	72%	
Two property tax increases for the recreation center	56%	38%	35%	48%	59%	54%	30%	61%	41%	44%
The extension of the historical preservation sales tax	65%	59%	56%	63%	67%	69%	53%	75%	58%	61%

Table 60: Support for Funding for Recreation Center and Historical Preservation by Household Income, Respondent Age and Respondent Gender

The City currently has a Historic Preservation Sales Tax that is set to expire in 2018. The city is considering asking voters to continue the existing sales tax until 2028, which means the tax amount would be maintained, not increased. Knowing that the November ballot could include the two tax increases for the expansion of the recreation center and a continuation of the existing historic preservation sales tax, which of these ballot measures would you vote in favor of? (Percent yes)	Household income				Age			Respondent gender		Overall
	Under \$50,000	\$50,000-\$99,999	\$100,000-\$149,999	\$150,000 or more	18-34	35-54	55+	Female	Male	
A property AND sales tax increases for the recreation center	60%	61%	66%	71%	77%	71%	47%	63%	62%	63%
Two property tax increases for the recreation center	41%	42%	40%	59%	50%	53%	33%	44%	45%	44%
The extension of the historical preservation sales tax	63%	61%	70%	62%	77%	63%	52%	62%	60%	61%

Comparisons by Willingness to Pay for the Recreation Center

- Residents who indicated they were not willing to pay anything for the recreation center were more likely to give lower ratings to government performance compared to voters who were willing to pay at least some amount of tax increase.
- Respondents who were willing to pay a property tax increase of \$150 a year were more likely than other respondents to feel the level of their property taxes was about right. These residents also were much or a little more likely to vote in favor of the property tax increase after hearing about the amenities that would be included in the recreation center expansion.
- As to be expected, those who were not willing to pay for the recreation center were less likely to support either a sales tax or property tax increase or to vote in favor a combination of the two to pay for the expansion and the operation costs.
- Louisville residents who would be willing to pay \$150 a year in property taxes for a new recreation center indicated they would vote in favor of either a combination of property and sales taxes or two property taxes in light of the possible expiration of the library bonds. Those who stated they would pay nothing or \$51-100 dollars for the recreation center were the least likely to report they would vote for those taxes.

Table 61: Government Performance by Willingness to Pay for Recreation Center

First, please tell me how would you rate each of the following aspects of the City of Louisville’s government performance? What about... (Percent excellent or good)	Maximum amount respondents are willing to pay						Overall
	Nothing	\$1-\$50	\$51-\$100	\$110	\$125	\$150	
The overall direction that the City of Louisville is taking	53%	80%	56%	75%	91%	86%	79%
Your overall confidence in the Louisville government	59%	83%	79%	75%	87%	88%	82%
The Louisville City government acting in the best interest of the community	51%	78%	62%	74%	88%	88%	80%

Table 62: Informed about Ballot Tax Measure by Willingness to Pay for Recreation Center

How much, if anything, have you heard lately about a possible tax measure for the City of Louisville on the November election ballot?	Maximum amount respondents are willing to pay						Overall
	Nothing	\$1-\$50	\$51-\$100	\$110	\$125	\$150	
Percent who heard a lot or some lately about a possible tax measure for the City of Louisville on the November election ballot	2%	10%	7%	10%	9%	9%	8%

Table 63: Perceptions of Property Tax Levels by Willingness to Pay for Recreation Center

How do you feel about your property taxes?	Maximum amount respondents are willing to pay						Overall
	Nothing	\$1-\$50	\$51-\$100	\$110	\$125	\$150	
Percent who feel property taxes are about right	18%	48%	20%	33%	49%	72%	55%

Table 64: Influence of Amenities on Support for Tax Increases Willingness to Pay for Recreation Center

Some of the features and amenities that would be included in a renovated and expanded recreation center include new family locker rooms, locker rooms upgrades, an expanded fitness center, a new spinning studio, new leisure pool, Memory Square pool improvements and a renovated seniors area, among others. Knowing about some of the potential new features and amenities at the recreation center, how much more or less likely are you to vote in favor of the property tax increase I previously mentioned?	Maximum amount respondents are willing to pay						Overall
	Nothing	\$1-\$50	\$51-\$100	\$110	\$125	\$150	
Percent much or a little more likely to vote in favor	18%	35%	45%	57%	37%	68%	54%

Table 65: Support for Funding Types for the Recreation Center Willingness to Pay for Recreation Center

To fund the estimated \$750,000 per year increase in the cost of maintenance and operations for an expanded recreation center, the City is considering either a sales tax increase of approximately 20 cents on every \$100 spent, or a property tax increase of approximately \$51 per year for a home valued at \$500,000. To what extent would you support or oppose: (Percent strongly support or somewhat support)	Maximum amount respondents are willing to pay						Overall
	Nothing	\$1-\$50	\$51-\$100	\$110	\$125	\$150	
A sales tax increase of approximately 20 cents on every \$100 spent for the cost of maintenance and operations	25%	55%	68%	69%	60%	76%	63%
A property tax increase of approximately \$51 per year for a home valued at \$500,000 for the cost of maintenance and operations	13%	28%	35%	41%	59%	79%	59%

Table 66: Support for Funding Expansion and Operations for the Recreation Center by Willingness to Pay for Recreation Center

In order for the recreation center renovations and expansion to occur, voters would have to pass both the property tax increase for the construction of the new features and the property or sales tax increase for the maintenance and operations of the facility once all construction is complete. Knowing this, how likely are you to vote in favor of ... (Percent very likely or somewhat likely)	Maximum amount respondents are willing to pay						Overall
	Nothing	\$1-\$50	\$51-\$100	\$110	\$125	\$150	
A property tax increase for the construction AND a sales tax increase for the operations and maintenance	10%	31%	22%	52%	53%	89%	64%
A property tax increase for the construction AND a property tax increase for the operations and maintenance	5%	23%	21%	39%	55%	88%	61%

Table 67: Influence of Lapsing Library Bond on Support for Recreation Center by Willingness to Pay for Recreation Center

The City is currently paying on a bond that built the Library in 2006. Payments on this bond end in 2018 and your property tax will then be reduced. Paying of the library bond does not mean that money will be taken from the Library and put toward the recreation center. It just means that the City will have paid off costs of building the library. Knowing in two years property taxes for a home valued at \$500,000 will drop by approximately \$60 per year, how likely are you to vote in favor of the tax increases for the recreation center expansion. (Percent much more likely to vote in favor or a little more likely)	Maximum amount respondents are willing to pay						Overall
	Nothing	\$1-\$50	\$51-\$100	\$110	\$125	\$150	
Percent much or a little more likely to vote in favor	22%	39%	49%	69%	55%	75%	61%

Table 68: Support for Funding for Recreation Center and Historical Preservation by Willingness to Pay for Recreation Center

The City currently has a Historic Preservation Sales Tax that is set to expire in 2018. The city is considering asking voters to continue the existing sales tax until 2028, which means the tax amount would be maintained, not increased. Knowing that the November ballot could include the two tax increases for the expansion of the recreation center and a continuation of the existing historic preservation sales tax, which of these ballot measures would you vote in favor of? (Percent yes)	Maximum amount respondents are willing to pay						Overall
	Nothing	\$1-\$50	\$51-\$100	\$110	\$125	\$150	
A property AND sales tax increases for the recreation center	5%	30%	16%	55%	51%	87%	63%
Two property tax increases for the recreation center	2%	21%	0%	23%	14%	68%	44%
The extension of the historical preservation sales tax	32%	59%	41%	71%	46%	74%	61%

Comparisons by Use of Louisville Facilities

- Louisville voters who reported they were much more or a little more likely to vote for the expansion of the recreation center after hearing about the potential amenities were also more likely to have indicated they had used the recreation center or Memory Square Pool than those who were less likely to vote in favor of the expansion.
- Survey participants who used the recreation center and the pool tended to support either a sales or property tax increase to fund the cost of maintenance and operations for the expansion. They were also more likely to vote in favor of both ballot measures to expand and maintain the recreation center using property taxes or a property/sales tax combination and were more likely to vote for the recreation center tax increases based on the expiration date of the library bond.
- Recreation center and Memory Square pool users indicated they would vote in favor of a property/sales tax increase or two property tax increases in light of the historical preservation tax possibly ending in 2018; however, use of these facilities did not influence residents' likelihood of voting to extend the historic preservation tax.

Table 69: Influence of Amenities on Support for Tax Increases by Use of Louisville Facilities

	Knowing about some of the potential new features and amenities at the recreation center, how much more or less likely are you to vote in favor of the property tax increase I previously mentioned?			Overall
	Much more or a little more likely to vote for	No more or less likely	Much less or a little less likely to vote for	
Percent who have a member of household who currently uses the Recreation Center	83%	72%	41%	72%
Percent who have a member of household who currently uses the Senior Center	20%	10%	15%	17%
Percent who have a member of household who currently uses the Memory Square Pool	40%	30%	18%	33%

Table 70: Support for Funding for Recreation Center and Historical Preservation by Use of Louisville Facilities

	A sales tax increase of approximately 20 cents on every \$100 spent for the cost of maintenance and operations		A property tax increase of approximately \$51 per year for a home valued at \$500,000 for the cost of maintenance and operations		Overall
	Strongly or somewhat oppose	Strongly or somewhat support	Strongly or somewhat oppose	Strongly or somewhat support	
Percent who have a member of household who currently uses the Recreation Center	61%	78%	59%	82%	72%
Percent who have a member of household who currently uses the Senior Center	17%	17%	14%	18%	17%
Percent who have a member of household who currently uses the Memory Square Pool	24%	36%	21%	41%	33%

Table 71: Support for Funding for Recreation Center and Historical Preservation by Use of Louisville Facilities

	A property tax increase for the construction AND a sales tax increase for the operations and maintenance		A property tax increase for the construction AND a property tax increase for the operations and maintenance		Overall
	Very or somewhat unlikely	Very or somewhat likely	Very or somewhat unlikely	Very or somewhat likely	
Percent who have a member of household who currently uses the Recreation Center	51%	84%	54%	84%	72%
Percent who have a member of household who currently uses the Senior Center	15%	18%	15%	17%	17%
Percent who have a member of household who currently uses the Memory Square Pool	17%	41%	20%	41%	33%

Table 72: Support for Funding for Recreation Center and Historical Preservation by Use of Louisville Facilities

Percent rating positively	Payments on the library bond end in 2018. Knowing in two years property taxes for a home valued at \$500,000 will drop by approximately \$60 per year, how likely are you to vote in favor of the tax increases for the recreation center expansion.			Overall
	Much more or a little more likely to vote for	No more or less likely	Much less or a little less likely to vote for	
Percent who have a member of household who currently uses the Recreation Center	80%	75%	43%	72%
Percent who have a member of household who currently uses the Senior Center	18%	12%	17%	17%
Percent who have a member of household who currently uses the Memory Square Pool	39%	34%	11%	33%

Table 73: Support for Funding for Recreation Center and Historical Preservation by Use of Louisville Facilities

Percent rating positively	A property AND sales tax increases for the recreation center		Two property tax increases for the recreation center		The extension of the historical preservation sales tax		Overall
	No	Yes	No	Yes	No	Yes	
Percent who have a member of household who currently uses the Recreation Center	51%	86%	62%	85%	61%	77%	72%
Percent who have a member of household who currently uses the Senior Center	16%	17%	16%	18%	17%	17%	17%
Percent who have a member of household who currently uses the Memory Square Pool	17%	44%	26%	42%	26%	36%	33%

Comparisons by Support for Funding for Recreation Center and Historical Preservation

- Residents who awarded high marks to all aspects of government performance were also more likely to report they would vote in favor of a property/ sales tax combination or two property taxes, as well as the extension of the historical preservation tax.
- As expected, Louisville voters who felt their property taxes were much too high were less likely to support funding options for the recreation center and to extend the historical preservation tax than those who indicted their property tax levels were about right.

Table 74: Government Performance by Support for Funding for Recreation Center and Historical Preservation

Percent rating positively (Percent strongly or somewhat support)	The overall direction that the City of Louisville is taking		Your overall confidence in the Louisville government		The Louisville City government acting in the best interest of the community		Overall
	Fair or poor	Excellent or good	Fair or poor	Excellent or good	Fair or poor	Excellent or good	
A property AND sales tax increases for the recreation center	40%	69%	34%	69%	38%	69%	63%
Two property tax increases for the recreation center	25%	49%	20%	48%	21%	49%	44%
The extension of the historical preservation sales tax	48%	64%	45%	64%	49%	64%	61%

Table 75: Informed about Ballot Tax Measure by Support for Funding for Recreation Center and Historical Preservation

Percent rating positively (Percent strongly or somewhat support)	How much, if anything, have you heard lately about a possible tax measure for the City of Louisville on the November election ballot?			Overall
	A lot or some	Only a little	Nothing	
A property AND sales tax increases for the recreation center	72%	64%	62%	63%
Two property tax increases for the recreation center	47%	52%	42%	44%
The extension of the historical preservation sales tax	58%	62%	62%	61%

Table 76: Perceptions of Property Tax Levels by Support for Funding for Recreation Center and Historical Preservation

Percent rating positively (Percent strongly or somewhat support)	How do you feel about your property taxes? Would you say they are...			Overall
	About right	A little too high	Much too high	
A property AND sales tax increases for the recreation center	76%	51%	25%	63%
Two property tax increases for the recreation center	58%	25%	15%	44%
The extension of the historical preservation sales tax	67%	46%	36%	61%

Appendix B: Survey Methodology

Interview Script Development

The City of Louisville contracted with National Research Center, Inc. (NRC) to administer a survey to measure voter opinions about possible tax questions from the 2016 ballot related to the expansion of the Recreation and Senior Center and Aquatics Facilities.

These results will help Louisville leadership to understand resident opinions about possible ballot measures related to the expansion and funding of the recreation center. Through an iterative process between City staff and NRC staff, a 10-minute interview scripts was created.

Sample Selection

The target population for this survey was residents of the City of Louisville who were 18 years of age or older and registered and eligible to vote.

A list of all registered voters in the City of Louisville was obtained from the Boulder County Elections Office, where it is estimated that between one-third and two-thirds of voters have provided a phone number. For those voters who did not list a phone number, we conducted a look-up on the voter's street address using other listed sources in an attempt to find an associated phone number. We asked for a specific voter within a household (ensuring only one voter per household completes a survey) and completed the survey interview with the specific voter. For the listed voter registration sample list, voter age, gender and political party were appended to the list so responses could be weighted back to reflect population demographic characteristics.

The survey also was translated into Spanish, and Spanish-speaking interviewers were available to conduct in-language interviews.

Survey Administration and Response

VuPoint Research, a company specializing in phone survey services, conducted the interviewing on behalf of the City of Louisville. The survey data were recorded electronically using a Computer-Assisted Telephone Interviewing (CATI) system. (CATI is a software program that automatically dials phone numbers, logs dispositions and records responses to completed interviews.) Phone calls to residents were made from April 27 to May 9. A majority of the interviews were completed during the evening hours. All phone numbers were dialed at least four times if no refusal or completed interview was obtained before replacing with another number; at least one of the attempts was on either a weekend or weekday. The dispositions of the numbers dialed during the survey administration are listed in the table on the following page.

A total of 5,874 phone numbers were dialed during the survey administration. Some of these numbers are considered ineligible^[1] for the survey. Of the approximately 4,973 eligible households, 400 resident interviews were completed, providing a response rate of 8%. Approximately 105 residents refused the survey.

Disposition of All Phone Numbers Called

Disposition	Resident Count
Complete	400
Partial	69
Refusal	105
Respondent never available	207
No answer	1,002
Answering machine/Voice mail	830
Always busy	18
Answering machine, not sure if household	1,418
Other, non-refusal	111
Computer/Fax/Other Tone/Pager	347
Call blocking	9
Language problem	23
Other, non-eligible	1,365
Disconnected number	31
Non-working number	116
Technical phone problems	1
Cell phone	1
Business, government office, other organizations	27
Quota filled	3
Not an eligible voter in Louisville	91
Total phone numbers used	5,874
I=Complete Interviews	400
P=Partial Interviews	69
R=Refusal and break off	105
NC=Non Contact	1,037
O=Other	134
Estimate*	0.847
UH=Unknown household	2,448
UO=Unknown other	1,365
Response rate**	8%

* Estimate of e is based on proportion of eligible households among all numbers for which a definitive determination of status was obtained (a very conservative estimate).

** The response rate was calculated as: $1 / ((I+ R+NC+O) + e(UH+UO))$

[1] Disconnected, fax/data line, or business phone numbers were not included as eligible households.

Confidence Intervals

It is customary to describe the precision of estimates made from surveys by a “level of confidence” (or margin of error). The 95 percent confidence level for the results from the resident survey is generally no greater than plus or minus five percentage points around any given percent reported for the resident sample (400 completed interviews).

Results for demographic subgroups of respondents will have wider confidence intervals. Where estimates are given for subgroups, they are less precise.

Data Weighting and Analysis

The results were analyzed by National Research Center, Inc. staff using the Statistical Package for the Social Sciences (SPSS).

The demographic characteristics of the resident survey respondents were compared to those found in the voter registration list for the City of Louisville and were statistically adjusted to reflect the larger voter population when necessary. The results of the weighting scheme are presented in the following table. The data were weighted by age, gender and political party.

City of Louisville Recreation Center Tax Survey Weighting Table 2016

Characteristic	Population Norm*	Unweighted Data	Weighted Data
Sex and Age			
Female	52%	53%	51%
Male	48%	47%	49%
Age			
18-34 years of age	21%	13%	21%
35-54 years of age	39%	41%	39%
55+ years of age	40%	47%	40%
Political Party			
Democrat	47%	51%	47%
Republican	17%	18%	17%
Other	36%	31%	36%

* Source: Boulder County Elections Office

Appendix D: Interview Script

A copy of the interview script appears on the following pages.

Louisville Recreation Center Tax Survey

Hello. My name is _____ and I'm calling on behalf of the City of Louisville to ask a few questions about community priorities. The survey won't take much time and results will be used to help set policies for the city.

S1. May I speak with [NAME FROM VOTER LIST]?

1. YES
2. NO, NOT AVAILABLE → SCHEDULE CALL-BACK: When is a good time to catch that person?
3. DK/REFUSE → THANK AND TERMINATE
4. THAT PERSON NOT AT THIS PHONE NUMBER → THANK AND TERMINATE

1. Are you currently registered to vote at the address where you live today and are eligible to vote in local elections this year?

1. YES
2. NO → THANK AND TERMINATE
3. DK/REFUSE → THANK AND TERMINATE
4. THAT PERSON NOT AT THIS PHONE NUMBER → THANK AND TERMINATE

2. First, please tell me how would you rate each of the following aspects of the City of Louisville's government performance? What about...[ROTATE A-C]

- A. The overall direction that the City of Louisville is taking
- B. Your overall confidence in the Louisville government
- C. The Louisville City government acting in the best interest of the community

Would you say it is...

1. Excellent
2. Good
3. Fair
4. Poor
5. DON'T KNOW/REFUSED [DNR]

3. How much, if anything, have you heard lately about a possible tax measure for the City of Louisville on the November election ballot? Would you say you've heard nothing, only a little, some, or a lot about anything like that?

1. Nothing
2. Only a little
3. Some
4. A lot
5. DON'T KNOW/REFUSED [DNR]

4. How do you feel about your property taxes? Would you say they are...

1. About right
2. A little too high
3. Much too high
4. DON'T KNOW/REFUSED [DNR]

5. The City is considering a ballot question this November that would ask voters to approve a property tax increase to finance a 25-year bond of approximately \$25-\$30 million to expand the Recreation and Senior Center and improve Memory Square Pool.

[ROTATE A-C – 1/3 of respondents should be asked each]

A1. If the property tax increase was \$110 per year for a home valued at \$500,000, would you vote for or against it?

1. For - skip to A2. If the amount was \$125 per year for a home valued at \$500,000 would you still vote for it?
- 1. For – skip to A3. and if it was \$150?
 - 1. For - skip to question 7
 - 2. Against - skip to question 7
 - 3. DON'T KNOW/REFUSED - skip to question 7
 - 2. Against - skip to question 7
 - 3. DON'T KNOW/REFUSED - skip to question 7
2. Against - skip to A4.
3. DON'T KNOW/REFUSED - skip to A4. What is the most you would be willing to pay? _____
[ENTER DOLLAR AMOUNT; ENTER "0" IF RESPONDENT SAYS "NOTHING"; INCLUDE SEPARATE RESPONSE OPTION FOR DK/REFUSED]

B1. If the property tax increase was \$125 per year for a home valued at \$500,000, would you vote for or against it?

1. For - skip to B2. If the amount was \$150 per year for a home valued at \$500,000 would you still vote for it?
- 1. For - skip to question 7
 - 2. Against? - skip to question 7
 - 3. DON'T KNOW/REFUSED - skip to question 7
2. Against - skip to B3
3. DON'T KNOW/REFUSED – skip to B3. If the amount was \$110 per year for a home valued at \$500,000 would you vote for or against it?
- 1. For - skip to question 7
 - 2. Against - skip to B4
 - 3. DON'T KNOW/REFUSED – skip to B4. What is the most you would be willing to pay? _____
[ENTER DOLLAR AMOUNT; ENTER "0" IF RESPONDENT SAYS "NOTHING"; INCLUDE SEPARATE RESPONSE OPTION FOR DK/REFUSED]

C1. If the property tax increase was \$150 per year for a home valued at \$500,000, would you vote for or against it?

- 1. For –skip to question 7
- 2. Against – skip to C2
- 3. DON'T KNOW/REFUSED – skip to C2. If the amount was \$125 per year for a home valued at \$500,000 would you vote for or against it?

1. For –skip to question 7
2. Against - skip to C3
3. DON'T KNOW/REFUSED – skip to C3. and if it was \$110?

1. For –skip to question 7

2. Against – skip to C4

3. DON'T KNOW/ REFUSED
– skip to C4. What is the
most you would be willing
to pay? _____

[ENTER DOLLAR AMOUNT;
ENTER "0" IF RESPONDENT
SAYS "NOTHING"; INCLUDE
SEPARATE RESPONSE
OPTION FOR DK/REFUSED]

6. Some of the features and amenities that would be included in a renovated and expanded recreation center include new family locker rooms, locker rooms upgrades, an expanded fitness center, a new spinning studio, new leisure pool, Memory Square pool improvements and a renovated seniors area, among others. Knowing about some of the potential new features and amenities at the recreation center, how much more or less likely are you to vote in favor of the property tax increase I previously mentioned? Would you say you are...

1. Much more likely to vote in favor
2. A little more likely
3. No more or less likely
4. A little less likely
5. Much less likely to vote in favor
6. DON'T KNOW/REFUSED [DNR]

7. To fund the estimated \$750,000 per year increase in the cost of maintenance and operations for an expanded recreation center, the City is considering either a sales tax increase of approximately 20 cents on every \$100 spent, or a property tax increase of approximately \$51 per year for a home valued at \$500,000. To what extent would you support or oppose [ROTATE A-B]

- A. A sales tax increase of approximately 20 cents on every \$100 spent for the cost of maintenance and operations
- B. A property tax increase of approximately \$51 per year for a home valued at \$500,000 for the cost of maintenance and operations

Would you say you would...

1. Strongly support
2. Somewhat support
3. Somewhat oppose
4. Strongly oppose
5. DON'T KNOW/REFUSED [DNR]

8. In order for the recreation center renovations and expansion to occur, voters would have to pass both the property tax increase for the construction of the new features and the property or sales tax increase for the maintenance and operations of the facility once all construction is complete. Knowing this, how likely are you to vote in favor of ... [ROTATE A-B].

- A. A property tax increase for the construction AND a sales tax increase for the operations and maintenance
- B. A property tax increase for the construction AND a property tax increase for the operations and maintenance

Would you say you would...

- 1. Very likely
- 2. Somewhat likely
- 3. Somewhat unlikely
- 4. Very unlikely
- 5. DON'T KNOW/REFUSED [DNR]

9. The City is currently paying on a bond that built the Library in 2006. Payments on this bond end in 2018 and your property tax will then be reduced. Paying off the library bond does not mean that money will be taken from the Library and put toward the recreation center. It just means that the City will have paid off costs of building the library. Knowing in two years property taxes for a home valued at \$500,000 will drop by approximately \$60 per year, how likely are you to vote in favor of the tax increases for the recreation center expansion. Would you say you would be ...

- 1. Much more likely to vote in favor
- 2. A little more likely
- 3. No more or less likely
- 4. A little less likely
- 5. Much less likely to vote in favor
- 6. DON'T KNOW/REFUSED [DNR]

10. The City currently has a Historic Preservation Sales Tax that is set to expire in 2018. The city is considering asking voters to continue the existing sales tax until 2028, which means the tax amount would be maintained, not increased. Knowing that the November ballot could include the two tax increases for the expansion of the recreation center and a continuation of the existing historic preservation sales tax, which of these ballot measures would you vote in favor of? [READ EACH POSSIBLE RESPONSE CATEGORY BELOW]

[MAKE A MULTIPLE RESPONSE]

- A. A property AND sales tax increases for the recreation center
- B. Two property tax increases for the recreation center
- C. The extension of the historical preservation sales tax

- 1. Yes
- 2. No
- 3. DON'T KNOW/REFUSED [DNR]

DEMOGRAPHIC QUESTIONS

Our last questions are about you and your household. All of your responses to this survey are completely anonymous and will be reported in a group form only.

D1. Please tell me if you or any members of your household currently use each of the following Louisville facilities. What about... [ROTATE A-C]

- A. The Recreation Center
- B. The Senior Center
- C. Memory Square Pool

- 1. Yes
- 2. No
- 3. DON'T KNOW/REFUSED [DNR]

D2. Please tell me if your household includes any of the following:

- A. Children under the age of 18
- B. Adults over the age of 65

- 1. Yes
- 2. No
- 3. DON'T KNOW/REFUSED [DNR]

D3. How long have you lived in the City of Louisville? Has it been... [READ LIST]?

- 1. Less than 2 years
- 2. 2 to 5 years
- 3. 6 to 10 years
- 4. 11 to 15 years
- 5. 16 to 20 years
- 6. Over 20 years
- 7. DON'T KNOW/REFUSED [DNR]

D4. Do you rent or own your home?

- 1. Rent
- 2. Own
- 3. DON'T KNOW/REFUSED [DNR]

D5. Please stop me when I reach the category that includes your household's total annual income from all sources and all residents at this address. [READ LIST]

- 1. Under \$25,000
- 2. \$25,000 to less than \$50,000
- 3. \$50,000 to less than \$75,000
- 4. \$75,000 to less than \$100,000
- 5. \$100,000 to less than \$150,000
- 6. \$150,000 or more
- 7. DON'T KNOW/REFUSED [DNR]

D6. Please stop me when I reach the category that includes your age. [READ LIST]

1. 18 to 24 years
2. 25 to 34 years
3. 35 to 44 years
4. 45 to 54 years
5. 55 to 64 years
6. 65 years and over
7. DON'T KNOW/REFUSED [DNR]

D7. RESPONDENT GENDER [DNR]

1. FEMALE
2. MALE

Those are all the questions I have for you today. Thank you very much for your time.

2016 Louisville Citizen Survey

Only 12% of Louisville respondents indicated that expanding the Louisville Historical Museum was an essential or very important priority for the City.

Table 1: Question 13

Beyond basic City services (police, water, sewer, etc.), the City has limited resources and must make hard decisions about funding priorities. Indicate how important to you each of the following areas are as the City considers residents' current and future needs.	Essential		Very important		Somewhat important		Not at all important		Total	
	%	N	%	N	%	N	%	N	%	N
Maintaining, repairing, and paving streets	47%	N=349	42%	N=312	11%	N=83	1%	N=6	100%	N=750
Encouraging sustainability (in buildings, energy and water use, recycling, etc.) for both residential and commercial properties	22%	N=160	45%	N=327	28%	N=207	5%	N=39	100%	N=733
Creating an indoor community gathering space (arts center, community center, etc.)	4%	N=29	25%	N=181	52%	N=384	19%	N=140	100%	N=735
Creating an outdoor community gathering space (amphitheater, commons, etc.)	6%	N=42	31%	N=226	46%	N=338	18%	N=130	100%	N=735
Providing additional recreation facilities and amenities	18%	N=133	31%	N=230	40%	N=295	10%	N=76	100%	N=734
Expanding Internet/broadband options	17%	N=125	29%	N=211	35%	N=258	19%	N=137	100%	N=731
Using incentives to create business and employment opportunities	17%	N=124	41%	N=301	33%	N=241	9%	N=69	100%	N=735
Maintaining the City's appearance/attractiveness	28%	N=205	51%	N=373	21%	N=154	1%	N=5	100%	N=737
Providing additional parking in Downtown Louisville	18%	N=132	32%	N=238	34%	N=254	16%	N=122	100%	N=746
Providing financial incentives for the redevelopment of the vacant former Sam's Club property	15%	N=110	31%	N=232	34%	N=252	20%	N=151	100%	N=745
Increasing the amount of open space maintenance	10%	N=72	26%	N=191	47%	N=347	17%	N=126	100%	N=737
Increasing the amount of parks maintenance	6%	N=42	23%	N=169	55%	N=400	17%	N=123	100%	N=733
Providing new outdoor multi-purpose turf fields (soccer, football, etc.)	6%	N=46	15%	N=108	43%	N=316	36%	N=261	100%	N=731
Expanding the Louisville Historical Museum	3%	N=22	9%	N=63	41%	N=300	48%	N=350	100%	N=735
Subsidizing affordable housing	18%	N=137	22%	N=167	33%	N=243	27%	N=200	100%	N=746

Three percent of residents indicated that expanding the Louisville Historical Museum should be considered one of the top three issues for the City to invest in for the future.

Table 2: Question 13a

What are the top issues for the City Council to invest in today? (Please select up to three responses.)	Percent	Number
Maintaining, repairing, and paving streets	57%	N=402
Encouraging sustainability (in buildings, energy and water use, recycling, etc.) for both residential and commercial properties	27%	N=195
Creating an indoor community gathering space (arts center, community center, etc.)	7%	N=52
Creating an outdoor community gathering space (amphitheater, commons, etc.)	9%	N=65
Providing additional recreation facilities and amenities	26%	N=189
Expanding Internet/broadband options	18%	N=130
Using incentives to create business and employment opportunities	25%	N=175
Maintaining the City's appearance/attractiveness	29%	N=207
Providing additional parking in Downtown Louisville	24%	N=173
Providing financial incentives for the redevelopment of the vacant former Sam's Club property	22%	N=156
Increasing the amount of open space maintenance	9%	N=67
Increasing the amount of parks maintenance	4%	N=26
Providing new outdoor multi-purpose turf fields (soccer, football, etc.)	7%	N=48
Expanding the Louisville Historical Museum	3%	N=18
Subsidizing affordable housing	29%	N=207
Total	100%	N=712

Over one-third of Louisville residents reported that they would strongly support continuing the Historic Preservation Tax until 2028 and another one-third would somewhat support the measure. Less than 2 in 10 reported they would be strongly opposed to extending the tax. About two-thirds would also strongly or somewhat support extending the sales tax and use some of the funds for the Historical Museum.

Table 3: Question 15

The City of Louisville currently has a Historic Preservation Tax, which is a dedicated sales tax (0.125 cents on every dollar spent). Revenue from this tax is used to help property owners rehabilitate and preserve historic landmarks which contribute to the character of Historic Old Town Louisville. This tax was approved by voters in 2008 and is set to expire in 2018. To what extent would you support or oppose each of the following options to continue the tax?	Strongly support		Somewhat support		Somewhat oppose		Strongly oppose		Total	
Continue the existing sales tax until 2028	37%	N=262	37%	N=264	10%	N=69	16%	N=114	100%	N=710
Continue the existing sales tax until 2028 and also dedicate a portion of the tax to help operate the Louisville Historical Museum	28%	N=199	39%	N=271	15%	N=102	18%	N=129	100%	N=701

The following tables contain a complete set of responses to each question on the survey, including the “don’t know/refused” responses. The percent of respondents giving a particular response is shown followed by the number of respondents.

Table 4: Question 13

Beyond basic City services (police, water, sewer, etc.), the City has limited resources and must make hard decisions about funding priorities. Indicate how important to you each of the following areas are as the City considers residents' current and future needs.	Essential		Very important		Somewhat important		Not at all important		Total	
	%	N	%	N	%	N	%	N	%	N
Maintaining, repairing, and paving streets	47%	N=349	42%	N=312	11%	N=83	1%	N=6	100%	N=750
Encouraging sustainability (in buildings, energy and water use, recycling, etc.) for both residential and commercial properties	22%	N=160	45%	N=327	28%	N=207	5%	N=39	100%	N=733
Creating an indoor community gathering space (arts center, community center, etc.)	4%	N=29	25%	N=181	52%	N=384	19%	N=140	100%	N=735
Creating an outdoor community gathering space (amphitheater, commons, etc.)	6%	N=42	31%	N=226	46%	N=338	18%	N=130	100%	N=735
Providing additional recreation facilities and amenities	18%	N=133	31%	N=230	40%	N=295	10%	N=76	100%	N=734
Expanding Internet/broadband options	17%	N=125	29%	N=211	35%	N=258	19%	N=137	100%	N=731
Using incentives to create business and employment opportunities	17%	N=124	41%	N=301	33%	N=241	9%	N=69	100%	N=735
Maintaining the City's appearance/attractiveness	28%	N=205	51%	N=373	21%	N=154	1%	N=5	100%	N=737
Providing additional parking in Downtown Louisville	18%	N=132	32%	N=238	34%	N=254	16%	N=122	100%	N=746
Providing financial incentives for the redevelopment of the vacant former Sam's Club property	15%	N=110	31%	N=232	34%	N=252	20%	N=151	100%	N=745
Increasing the amount of open space maintenance	10%	N=72	26%	N=191	47%	N=347	17%	N=126	100%	N=737
Increasing the amount of parks maintenance	6%	N=42	23%	N=169	55%	N=400	17%	N=123	100%	N=733
Providing new outdoor multi-purpose turf fields (soccer, football, etc.)	6%	N=46	15%	N=108	43%	N=316	36%	N=261	100%	N=731
Expanding the Louisville Historical Museum	3%	N=22	9%	N=63	41%	N=300	48%	N=350	100%	N=735
Subsidizing affordable housing	18%	N=137	22%	N=167	33%	N=243	27%	N=200	100%	N=746

Table 5: Question 13a

What are the top issues for the City Council to invest in today? (Please select up to three responses.)	Percent	Number
Maintaining, repairing, and paving streets	57%	N=402
Encouraging sustainability (in buildings, energy and water use, recycling, etc.) for both residential and commercial properties	27%	N=195
Creating an indoor community gathering space (arts center, community center, etc.)	7%	N=52
Creating an outdoor community gathering space (amphitheater, commons, etc.)	9%	N=65
Providing additional recreation facilities and amenities	26%	N=189
Expanding Internet/broadband options	18%	N=130
Using incentives to create business and employment opportunities	25%	N=175
Maintaining the City's appearance/attractiveness	29%	N=207
Providing additional parking in Downtown Louisville	24%	N=173
Providing financial incentives for the redevelopment of the vacant former Sam's Club property	22%	N=156
Increasing the amount of open space maintenance	9%	N=67
Increasing the amount of parks maintenance	4%	N=26
Providing new outdoor multi-purpose turf fields (soccer, football, etc.)	7%	N=48
Expanding the Louisville Historical Museum	3%	N=18
Subsidizing affordable housing	29%	N=207
Total	100%	N=712

What are the top issues for the City Council to invest in today? (Please select up to three responses.)

Table 6: Question 15

The City of Louisville currently has a Historic Preservation Tax, which is a dedicated sales tax (0.125 cents on every dollar spent). Revenue from this tax is used to help property owners rehabilitate and preserve historic landmarks which contribute to the character of Historic Old Town Louisville. This tax was approved by voters in 2008 and is set to expire in 2018. To what extent would you support or oppose each of the following options to continue the tax?	Strongly support		Somewhat support		Somewhat oppose		Strongly oppose		Don't know		Total	
Continue the existing sales tax until 2028	35%	N=262	35%	N=264	9%	N=69	15%	N=114	5%	N=35	100%	N=745
Continue the existing sales tax until 2028 and also dedicate a portion of the tax to help operate the Louisville Historical Museum	26%	N=199	35%	N=271	13%	N=102	17%	N=129	9%	N=68	100%	N=768

**SUBJECT: DISCUSSION/DIRECTION - POTENTIAL REVENUE SOURCES
FOR AN EXPANDED AND RENOVATED RECREATION/SENIOR
CENTER AND AQUATICS FACILITIES**

DATE: JUNE 7, 2016

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

SUMMARY:

A Recreation/Senior Center and Aquatics Task Force was initiated in late 2015 to begin considering plans to renovate and expand current recreation, senior center, and aquatic facilities. Over the past eight months the Task Force has identified desired amenities and renovation and expansion needs at the Louisville Recreation Center and Memory Square Pool. That work continues to be refined as well as cost estimates. Currently the cost estimates are in the \$28- \$30 million range for construction and \$750,000 annually for operations, maintenance and deferred maintenance reserve funding necessary to accommodate the expanded facilities.

To fund such a proposal, the City Council could consider proposing a property tax increase to finance construction of the facility improvements and an additional sales or property tax increase to cover the operations and maintenance for the expanded facilities. Under this approach, two questions would be placed on the ballot: one question to request debt and tax authority for capital improvements, and one additional question for a tax increase to fund operations and maintenance. Should City Council decide to move forward with such a proposal, the City Council could put these issues on the November 2016 ballot for voters to consider and approve or reject.

At this point in the process, staff is seeking direction on the financial parameters and structure to fund such an endeavor so as to guide staff's preparation of draft ballot language to be brought to City Council for consideration at a later date.

The City's financial advisor has prepared the attached debt modeling projections for financing costs of \$30 million in capital improvements (see attached table). Below is a table of projected tax impacts for residents and businesses for a range of bond issue amounts. Staff is currently considering the timing for issuance of bonds based on various construction timelines.

SUBJECT: DISCUSSION/DIRECTION: POTENTIAL REVENUE SOURCES FOR RECREATION/SENIOR CENTER AND AQUATICS FACILITIES

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Estimated Debt Service and Tax Impacts for Proposed Bond Issue

Range of Project Funding Requiements	Estimated Annual Debt Service	Sales Tax Rate to Support Annual Debt Service	New Mill Levy [1]			Net Mill Levy [2]		
			Mill Levy to Support Annual Debt Service	Annual Increase to Property Tax On Residence	Annual Increase to Property Tax On Business	Mill Levy to Support Annual Debt Service	Annual Increase to Property Tax On Residence	Annual Increase to Property Tax On Business
25,000,000	1,475,983	0.383%	2.708	108	393	1.182	47	171
27,500,000	1,623,581	0.422%	2.979	119	432	1.453	58	211
30,000,000	1,771,180	0.460%	3.250	129	471	1.724	69	250
32,500,000	1,918,778	0.498%	3.521	140	511	1.995	79	289
35,000,000	2,066,376	0.537%	3.792	151	550	2.266	90	328

Notes:
 [1] **New Mill Levy** = Projected mill levy for debt service on the proposed Recreation Center Expansion bonds
 [2] **Net Mill Levy** = Projected mill levy for debt service on the proposed Recreation Center Expansion bonds, less the current mill levy for debt service on the Library Construction bonds. This mill levy is projected to expire after the 2018 collection year.

Assumptions:

- Estimated Interest Rate on Bonds at Time of Bond Issuance = 3.250%
- Term of Bonds (in Years) = 25
- Projected Taxable Sales at Time of Bond Issuance = 385,000,000
- Projected Net Assessed Valuation at Time of Bond Issuance = 545,000,000

Guidance is requested on the preferred tax method, property tax or sales tax, as well as the term for the bonds.

As further background on the ballot requirements, the Taxpayer’s Bill or Rights (TABOR) requires voter approval for tax increases and general obligation bonded debt. A single question can be used to request authorization for debt for capital improvements and the associated tax that will be used to pay that debt. An example of such a combined debt/tax question for capital improvement is the City’s November 2003 question that was approved for the financing of the Louisville Library. A copy of the 2003 question, taken from the bond ordinance adopted after the election, is attached for reference. It shows the approach of a combined request for debt authorization and associated property tax increase.

Under this approach, an additional tax question would be required to fund the operations, maintenance, and renewal and replacement reserve needs for the expanded recreation facilities. This could be funded by either an additional property or sales tax increase. The table below details the financial impacts to residents and businesses in Louisville to cover an additional \$750,000 annually for operations and maintenance (an estimate at this point, may be reduced).

Estimated Tax Impacts to Fund O&M

Estimated Annual Operations & Maintenance Cost	Sales Tax Rate to Support Annual O&M	Mill Levy to Support Annual O&M	Annual Increase to Property Tax On Residence	Annual Increase to Property Tax On Business
700,000	0.182%	1.284	51	186
750,000	0.195%	1.376	55	200
800,000	0.208%	1.468	58	213

Assumptions:

- Projected Taxable Sales = **385,000,000**
- Projected Net Assessed Valuation = **545,000,000**

Staff seeks guidance as to the preferred method of payment for operations, maintenance and renewal and replacement reserve costs; either a property or sales tax increase. Fee increases are also being considered but would likely not cover the full cost of the additional operations, maintenance and renewal and replacement reserve.

Staff is currently developing a preliminary plan for construction phasing and will provide options on how to cover reduced revenues during this timeframe at a later date.

There are alternatives to the above-described approach of a combined debt/tax question for capital and a tax question for operations and maintenance. For example, one alternative for TABOR requirements is a debt-only question and a tax-only question. The tax question would authorize taxes that could be used for both capital financing and operation and maintenance. However, this approach would not provide a single question showing a direct link between debt and associated taxes. Also, if both property and sales tax is used, this approach would require three questions as the two tax questions could not be combined. Yet another alternative is one or more tax-only questions without a debt question and use of lease-purchase financing. This alternative does not require a TABOR debt question, and for that reason may not be desired as well as the increased overall cost to pursue this alternative.

Lastly, please find attached a comparison of property and sales tax rates for neighboring jurisdictions.

FISCAL IMPACT:

Possible annual tax increases to citizens and businesses within Louisville to fund construction and operations and maintenance of expanded and renovated recreation facilities.

RECOMMENDATION: Staff is seeking guidance on the following questions:

- 1) Preference as to a possible property or sales tax ballot question to fund capital improvements for the proposed recreational, senior center, and aquatics facilities, as well as preference as to the term of the bonds
- 2) Preference as to a possible property or sales tax ballot question to fund the operations, maintenance and renewal and replacement reserve for renovated and expanded facilities.

ATTACHMENT(S):

1. Debt Modeling Projections
2. November 2003 Library Debt/Tax Ballot Question
3. Tax Rate Comparisons

City of Louisville
 Series 2017 Debt Modelling Projections
 Recreation Center Improvements
 All Scenarios Assume Equal Payments starting in 2017

Project Fund: \$30 MILLION	Current Market April 26, 2016			Current Market + 1.00%			Current Market + 2.00%		
	20 years	25 years	30 years	20 years	25 years	30 years	20 years	25 years	30 years
Repayment Term	20 years	25 years	30 years	20 years	25 years	30 years	20 years	25 years	30 years
True Interest Cost %	2.844%	3.138%	3.456%	3.844%	4.137%	4.456%	4.844%	5.137%	5.456%
Annual Debt Service	\$1,998,075	\$1,758,794	\$1,630,900	\$2,143,903	\$1,899,850	\$1,763,428	\$2,332,713	\$2,104,944	\$1,940,608
2015 Mill Levy Equivalent	3.685	3.244	3.008	3.954	3.504	3.252	4.302	3.882	3.579
2015 Sales Tax Equivalent	\$0.52	\$0.46	\$0.42	\$0.56	\$0.49	\$0.46	\$0.61	\$0.55	\$0.50
Total Debt Service	\$39,961,500	\$43,969,850	\$48,927,000	\$42,878,050	\$47,496,250	\$52,902,850	\$46,654,250	\$52,623,600	\$58,218,250

2015 AV:	\$542,231,987
2015 STX 0.1%:	\$385,000

2003 BALLOT ISSUE 2B

SHALL CITY OF LOUISVILLE DEBT BE INCREASED \$7,405,000, WITH A REPAYMENT COST OF \$12,004,020; AND SHALL CITY OF LOUISVILLE TAXES BE INCREASED \$586,400 ANNUALLY, OR BY SUCH LESSER AMOUNT AS MAY BE NECESSARY TO PAY SUCH DEBT; SUCH DEBT AND TAXES TO BE FOR THE PURPOSE OF CONSTRUCTING A NEW CITY OF LOUISVILLE LIBRARY, TO INCLUDE ALL NECESSARY LAND, EQUIPMENT, FURNISHINGS, IMPROVEMENTS AND INCIDENTALS FOR SUCH LIBRARY; SUCH DEBT TO BE EVIDENCED BY THE ISSUANCE OF BONDS OR BONDS ISSUED TO REFUND SUCH BONDS; SUCH TAXES TO CONSIST OF AN ADDITIONAL AD VALOREM PROPERTY TAX MILL LEVY NOT TO EXCEED 1.581 MILLS BEGINNING JANUARY 1, 2004 AND CONTINUING FOR TWENTY YEARS THEREAFTER FOR THE PURPOSE OF REPAYMENT OF SUCH DEBT; SUCH BONDS TO BE SOLD IN ONE SERIES OR MORE IN AN AGGREGATE AMOUNT NOT TO EXCEED THE MAXIMUM AUTHORIZED PRINCIPAL AMOUNT AND REPAYMENT COSTS, ON TERMS AND CONDITIONS AS THE CITY COUNCIL MAY DETERMINE, INCLUDING PROVISIONS FOR THE REDEMPTION OF THE BONDS PRIOR TO MATURITY WITH OR WITHOUT PAYMENT OF A PREMIUM; AND SHALL THE PROCEEDS OF ANY SUCH DEBT AND TAXES, AND ANY INVESTMENT INCOME THEREON, BE COLLECTED AND SPENT AS A VOTER-APPROVED REVENUE CHANGE AND AN EXCEPTION TO LIMITS WHICH WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

**Direct and Overlapping Property Tax Rates For 2014 Levy Year and 2015 Collection Year
Direct Sales Tax Rates Effective 2016 for Boulder County Municipalities**

Municipality	Direct	Over-	Total	Municipal	Total	Municipal	Total	Municipal	Estimated	Estimated
	Municipal	Lapping	Direct &	Annual	Annual	Annual	Annual		Annual	Annual
	Property	Property	Overlapping	Property	Property	Property	Property	Municipal	Municipal	Municipal
	Tax Levy	Tax Levy (a)	Property	Tax On	Tax On	Tax On	Tax On	Sales Tax	Sales Tax	Sales Tax
			Tax Levy	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	Rate	Paid per	Paid per
				Residence	Residence	Business	Business		Residence	Residence
Broomfield	28.968	70.408	b 99.376	\$ 1,153	\$ 3,955	\$ 4,200	\$ 14,410	4.150%	\$ 879	\$ 2,032
Erie (Boulder County)	16.567	86.642	c 103.209	\$ 659	\$ 4,108	\$ 2,402	\$ 14,965	3.500%	\$ 741	\$ 1,400
Erie (Weld County)	16.567	87.547	d 104.114	\$ 659	\$ 4,144	\$ 2,402	\$ 15,097	3.500%	\$ 741	\$ 1,400
Lafayette	14.368	N/Av	N/Av	\$ 572	N/Av	\$ 2,083	N/Av	3.500%	\$ 741	\$ 1,313
Boulder	11.981	N/Av	N/Av	\$ 477	N/Av	\$ 1,737	N/Av	3.860%	\$ 817	\$ 1,294
Longmont	13.420	91.730	e 105.150	\$ 534	\$ 4,185	\$ 1,946	\$ 15,247	3.275%	\$ 693	\$ 1,228
Superior	9.430	102.845	f 112.275	\$ 375	\$ 4,469	\$ 1,367	\$ 16,280	3.330%	\$ 705	\$ 1,080
Louisville	6.710	78.786	g 85.496	\$ 267	\$ 3,403	\$ 973	\$ 12,397	3.500%	\$ 741	\$ 1,008

a Overlapping tax rates include the rates levied by a broad range of jurisdictions including school districts, counties, fire districts, flood districts, and others.

b Used average of three different school district levies and excluded Interlocken Metro District.

c Used average of two different school district levies and two different fire district levies and excluded all metro districts.

d Used average of two different fire districts and excluded all metro districts.

e Excludes component units.

f Excludes SMID and Town Center Metro Districts. Includes Metro Districts #2 and #3 (due to general government purpose)

g Excludes metro district levies (CTC and Takoda).

h Assumes taxable sales captured by local \$ 21,175.00 (\$500,000 residence x 22% value to income ratio x 35% of income spent on taxable sales x 55% captured by municipality)