

City Council Finance Committee

Meeting Agenda

**February 16, 2023
9:00 AM**

Electronic Meeting

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

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

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

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda
- IV. Approval of Minutes January 23, 2023 (ITEM 1)
- V. Public Comments on Items Not on the Agenda
- VI. Bag Tax Outreach – Kayla Betzold, Sustainability Coordinator (ITEM 2)
- VII. Open Space and Parks Tax Extension - Adam Blackmore, Director of Parks, Recreation and Open Space (ITEM 3)
- VIII. Marshall Fire Update (ITEM 4)
- IX. EOY Report Bag Tax - 2022 (ITEM 5)
- X. EOY Report Sales Tax (ITEM 6)

Persons planning to attend the meeting who need sign language interpretation, translation services, assisted listening systems, Braille, taped material, or special transportation, should contact the City Clerk's Office at 303.335-4536 or MeredythM@LouisvilleCO.gov. A forty-eight-hour notice is requested.

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

XI. Write offs (ITEM 7)

XII. Discussion Items for Next Meeting

- ✓ 2022 EOY Revenues, Expenditures & Changes in Fund Balances (Cash Basis)
- ✓ Rollovers/CarryOvers/1st Budget Amendment
- ✓ Year End CIP Report
- ✓ Year End Cash and Investments
- ✓ Quarterly Reports
- ✓ Marshall Fire Update
- ✓ Open Space & Parks Tax Extension Update
- ✓ Top 50 Taxpayers

XIII. Adjourn

City Council Finance Committee

4:00 p.m. | Monday, January 23, 2023

Virtual Meeting via Zoom
Regular Meeting

Call to Order – Councilmember Dickinson called the meeting to order at 4:00 PM and took roll call.

Committee Members Present: Councilmember Dickinson
Councilmember Brown
Councilmember Leh

Staff Present: Jeff Durbin, City Manager
Megan Davis, Deputy City Manager
Vik Runkle, Interim Director of Finance
Ryder Bailey, Director of Finance
Jeanette Longoria, Tax Manager
Kurt Kowar, Director of Public Works
Ligea Ferraro, Executive Administrator
Dawn Burgess, Risk Management Specialist
Kim Baker, Senior Accountant
Meredyth Muth, City Clerk

Others Present: Councilmember Most
Mayor Pro Tem Fahey

Approval of Agenda:

Councilmember Leh made a motion to approve the agenda, seconded by Councilmember Dickinson. Agenda was Approved.

Approval of August 22, 2022 Meeting Minutes:

Councilmember Dickinson made a motion to approve the minutes, Councilmember Leh seconded. Minutes were Approved.

Approval of November 28, 2022 Meeting Minutes:

Councilmember Dickinson made a motion to approve the minutes, Councilmember Leh seconded. Minutes were Approved.

Public Comments on Items Not on the Agenda:

None.

Councilmember Dickinson gave a welcome and update on the status of the committee.

Review of 2023 Work Program

The Interim Finance director presented the 2023 Work Program report and recommended that enterprise dashboards be provided to the Finance Committee twice a year. A financial and general impact of the fire will be provided monthly. The 2023 Major Initiatives were also noted.

The new City Finance Director introduced himself and gave a brief background of his experience.

Questions from the Committee:

Councilmember Leh asked if the City has changed anything on the work plan based on the Council decisions last week? The Work Program report wasn't updated based on the Council meeting last week. The City Manager noted that staff is working with the Board and Commission liaisons, the Deputy City Manager is taking the lead on the council work plan and the CMO is looking at alignment with these plans along with Executive Leadership Team and City department work plans.

Property, Casualty, and Liability Insurance Review

Risk Management Specialist Burgess presented the insurance review. 2023 coverage has been renewed with Travelers and the Bond renewal includes all assets. This process was started earlier this year and many insurers declined to quote. The firms that provided quotes were higher than what Travelers offered to provide. Costs are increasing by 16.6% this year. The marketplace comparison was attached to the packet provided to the committee. The Workers Comp was renewed with Pinnacle.

Questions from the Committee:

Councilmember Dickinson asked about the 2021 claim which was the Marshall Fire. He also asked if Council and finance committee has any part in determining who to continue with and they do not because insurance renewal is an administrative process. It was noted that we're under budget with the increase.

Councilmember Leh asked why the City budgeted for a 25% increase for this year. The Risk Management Specialist informed the committee that in 2022 risk management associations were talking about 30% increases this year, which informed the City's decision to budget for a 25% increase.

Councilmember Leh asked about the defense costs for the lawsuit by Rocky Mountain Gun Owners – how was that considered in determining insurance coverage. The Deputy City Manager noted we did research on peer orgs and their coverage and our coverage was similar to peer communities. For example, the Town of Superior insurance company is providing that entity's defense. We were able to convince Travelers to interpret the policy in the same way. We don't have a specific indication if future cases will have a different process.

Preliminary 2024 Budget Calendar:

Interim Finance Director Runkle presented the preliminary budget calendar. It was noted that the public works dept will bring forth new waste and storm water rates for approval by Council in February. New rates will go into effect in June for the July billing. There was a discussion around key dates and the annual timing of budget development.

Questions from the Committee:

Councilmember Dickinson asked if the biennial budget process saves time and effort versus and annual budget.

Councilmember Leh asked if a more aggressive budgeting timeline over-commits City staff.

The City Manager noted that there is a lot of change happening and stability is important. This calendar is structured on how the budget has worked in past years. We are waiting for the new Finance Director to come on board before we make too many changes.

Councilmember Brown indicated support for the biennial budget and noted that frontloading activities earlier in the year can be helpful.

November Sales Tax Reports (Nov Sales, December receipts, report in January):

Interim Director Runkle presented the November sales tax reports and noted that the Building Use Tax totals will change due to refunds for Marshall Fire rebuilding permits still in process. A detailed review will be provided to the Finance Committee in February.

Questions from the Committee:

Councilmember Leh noted that the delivery tax number is of great interest and suggested that it's possible the rate of growth was only 4% because so many homes were destroyed/damaged in the fire.

Councilmember Dickinson noted that the higher delivery tax income is concerning in that it could have a negative effect on local businesses which may affect the City if local businesses fail.

Marshall Fire Update:

Councilmember Dickinson would like this item to be on the agenda each month this year to keep informed about effects on the City's reserve.

The Interim Finance Director noted that the City has a good roadmap on how to proceed with FEMA requests and insurance coverage. There is a lot of staff effort in keeping this moving forward.

The City Manager noted that the City is now focused on long term recovery from the fire.

Questions from the Committee:

There was a discussion around the importance of understanding the totality of the disaster, where financial support came from and what the total cost to the City will be. Councilmember Leh requested a financial dashboard for Council to track this information.

Date and Time of Future Meetings:

The committee discussed moving this meeting to the third Thursday of the month at 9:00am. Councilmember Dickinson motioned to move the meeting to this date, Councilmember Leh seconded. The committee agreed to this time for the immediate future.

Items for the Next Regular Meeting, scheduled for February 16, 2023 9:00-11:00am:

- Bag Tax Outreach and Implementation
- Bag Tax 2022 EOY Report
- Write offs of Accounts Receivables
- Open Space & Parks Tax Extension Update
- Marshall Fire Response Updates
- Quarterly Reports
 - Sales Tax: 2022 Year End Reports
 - Top 50 Taxpayers

Items were approved for the next regular meeting.

Adjourn: The meeting adjourned at 5:28 PM.

**SUBJECT: DISCUSSION/DIRECTION- BAG TAX FUNDED WASTE
REDUCTION PROGRAMS**

DATE: FEBRUARY 16, 2023

**PRESENTED BY: KAYLA BETZOLD, SUSTAINABILITY COORDINATOR
JEFF DURBIN, CITY MANAGER**

SUMMARY:

Staff is presenting proposed waste reduction programs funded through disposable bag tax revenue that support commercial waste diversion, with the goal of increasing commercial waste diversion from its current rate of 24%.

DISCUSSION:

Project Background

In 2020, Louisville voters approved Ballot Question 2A, which aims to reduce single-use bag consumption within the community by applying a \$0.25 tax on every paper and plastic bag provided to customers by Louisville retailers. Retailers will retain \$0.10 of each disposable bag tax collected as a vendor's fee to be used for administration of the tax, such as training staff, improving or altering infrastructure for administration of the tax, and improving infrastructure to increase bag recycling. The remaining \$0.15 of each disposable bag tax collected and remitted to the City shall be used only for costs related to administration of the tax or other sustainability-related initiatives and programs. The bag tax went into effect January 1, 2022.

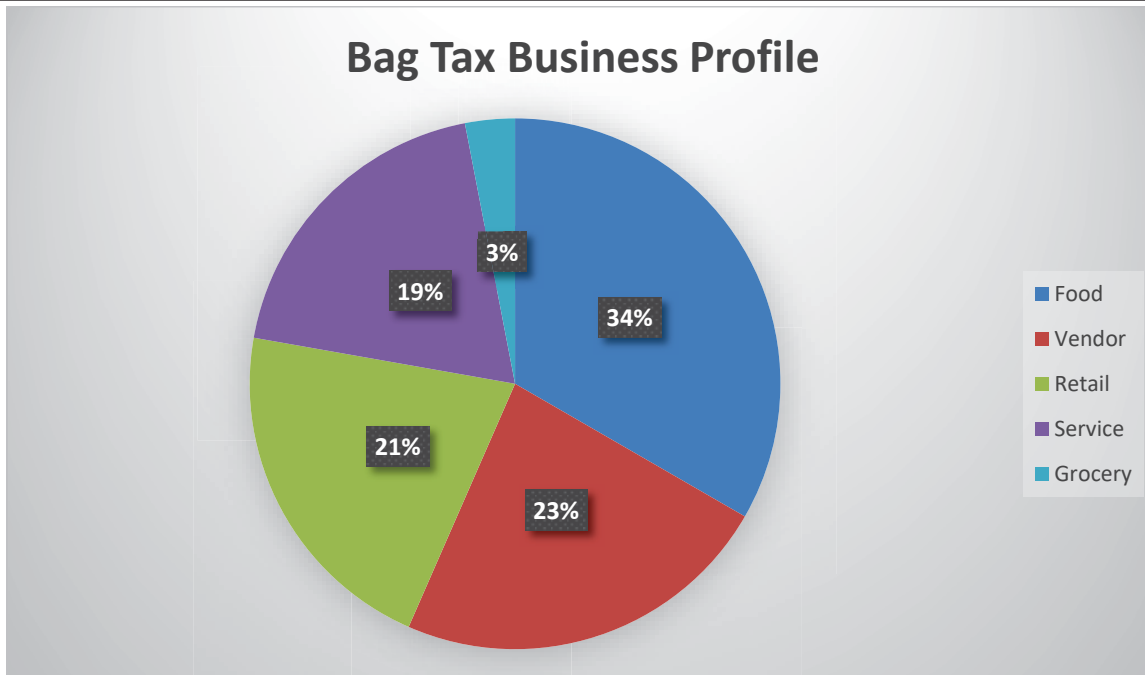
Louisville Bag Tax Business Profile

When the tax began, there were 345 total businesses on the bag tax list. Of those businesses, 130 (37.7%) businesses have completed a Retailer Correction Form and are now exempt from the tax, leaving 215 businesses remaining on the bag tax list. New businesses are added to the bag tax business list when they submit for a new business license and, if the business does not use bags, are removed from the list when they complete a Retailer Correction Form and the form is reviewed and approved by City staff.

Of the 215 current bag tax businesses, 72 are food-related (restaurant, bakery, café), 50 are vendors (products, art, catering – likely does not have a physical location in Louisville), 46 are retail (convenience, hardware, gifts), 40 are service (salon, dentistry, pet grooming, yoga, etc.), 7 are grocery and liquor. The percentage breakdown is shown in the graph below.

SUBJECT: BAG TAX FUNDED WASTE REDUCTION PROGRAMS

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Revenue and Expenses

As of January 31, 2023, \$188,020.28 has been collected from the disposable bag tax since it went into effect on January 1, 2022.

2022 Bag Tax Direct Expenses

\$3,300 – Prairie Mountain Media, December 2021 bag tax advertising

\$1,000 – Prairie Mountain Media, January 2022 bag tax advertising

\$458 – Mittera Group, December 2022 business mailer

\$25,000 was not allocated to staffing in 2022 for bag tax administration. This was confirmed by Vik Runkle, Interim Finance Director

Remaining Bag Tax Revenue **\$183,262.28**

According to pre-ballot City Council communications, the following expenses were proposed: \$60,000 in the first year (2022) for program marketing and training, \$25,000 per year for staffing costs related to the administration of the bag tax and related programming, \$15,000 per year for low-income resources and \$5,000 per year for marketing and outreach.

Bag Reduction

The estimated total of single-use bags distributed in Louisville was approximately 4.5 million bags per year before the tax went into effect. With regards to the revenue collected and the City's retention of \$.15 of each \$.25 tax, there were 1.25 million (1,253,469) single-use bags distributed in Louisville in 2022, which is a 72% reduction in bag use in comparison to pre-tax estimates. This percentage decrease in bag use is similar to bag reduction seen in other Colorado communities that have implemented bag fees, such as Boulder and Denver. Typically, bag use reduces by 60-80% in the first year and remains consistent in future years of the tax.

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Waste Reduction Programs

The objective of the bag-tax funded waste reduction programs is to utilize the collected revenue to provide programs and services to the Louisville community that continue to reduce waste in the commercial sector.

When the Sustainability division developed the waste programs proposal, staff intended to develop a variety of programs, so that individual businesses are able to choose the program that best suits the needs of the specific business.

Each business participating in the bag tax program will have the option to choose one waste reduction program per calendar year and the estimated value of all waste reduction programs are \$1,000, so that the value of each program option is comparable to the other program options. If there is funding available, businesses may be eligible to participate in more than one waste reduction program per year. This option may become available if communication has been made to all businesses that participate in the program and each business has had an opportunity to participate in one waste reduction program.

A business that is delinquent in bag tax filings will not be eligible for waste reduction programming until they become compliant. Currently, there are 26 businesses (12%) that are delinquent with more than one missing filing. City staff is able to provide support to these businesses to ensure compliance. When compliance is achieved, the business will be eligible for waste reduction programs.

New businesses that join the bag tax program in 2023 will be eligible for waste reduction programming in 2024, if the business is in compliance at the time.

Program 1: Bulk Supply of Reusable Bags

Louisville businesses may find that a bulk supply of reusable bags provides support to the business owner and customers and reduces the number of disposable bags used in the community.

Business sectors this may impact: Food, Vendor, Service, Retail, Grocery

Current Louisville reusable bag designs include the two designs pictured below. In the future, additional bag designs may be considered.



Estimated Program 1 Costs

A bulk purchase of \$10,000 reusable bags totals ~\$20,000

If \$1,000 of bags are allocated to each business that selects Program 1, each business would receive 500 bags.

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Estimated Program 1 Staff Impact

The staff impact of program 1 is medium. Staff will be required to order reusable bags, store bags, communicate with businesses, deliver bags, and track and report program data.

Estimated Program 1 Waste Reduction Impact

The waste reduction impact of program 1 is low. Reusable bags require more materials and energy to make and transport than disposable bags, which means that reusable bags need to be used several times to be more environmentally friendly than paper or plastic bags.

Program 1 Overall Recommendation

Program 1 is a good option for businesses that may not want to participate in more extensive waste reduction programming and would like to provide customers with an alternate option for disposable bags.

Program 2: One Year Subscription to Hard-to-Recycle Pick Up Services

Ridwell is a local company that provides residential hard-to-recycle pick up services and has offered to partner with the City of Louisville to provide their services to the Louisville business community through this program.

Ridwell will provide businesses with pop up displays that collect plastic film, batteries, light bulbs and threads/clothes. Business employees and Louisville residents may drop off these items at the collection site(s) and Ridwell will collect these items on a biweekly pickup schedule. As an added benefit, Ridwell is offering each participating businesses a select category for drop off and recycling, which may be tied to the business type (i.e. dog collars at pet store, old books at book store, corks at liquor/wine store).

Business sectors this may impact: Service, Retail, Grocery

Pop up display is shown below:



Estimated Program 2 Costs

Ridwell will invoice the City of Louisville \$1,000/business that selects Program 2 for a one year subscription to this service. At the end of the one year window, the business may opt in to continue

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the Ridwell subscription. Ridwell is offering Louisville businesses a 10% discount on monthly service.

Estimated Program 2 Staff Impact

The staff impact of program 2 is low. Staff will be required to communicate with businesses, pay the Ridwell invoices, and track and report program data.

Estimated Program 2 Waste Reduction Impact

The waste reduction impact of program 2 is high. Both business employees and residents will be able to drop off hard-to-recycle materials year round at commercial locations in Louisville, which will divert these materials from the landfill. Additionally, if Ridwell and the City of Louisville advertise the businesses participating in the program, it will likely increase resident participation in the programs.

Program 2 Overall Recommendation

Program 2 is a good option for businesses that want to take an extra step, but do not want to administer the waste reduction program themselves.

Program 3: Commercial Recycling Incentives

The City of Louisville will work with an existing program through Boulder County Resource Conservation Division (RCD) and Partners for a Clean Environment (PACE) to provide a business with a one-time financial incentive to begin commercial recycling or composting services. Currently, there is no universal recycling or composting ordinance in Louisville and the business community is not required to recycle or compost. Through Green Business Program feedback, the City of Louisville has received feedback that businesses are interested in commercial recycling and/or interested in a shared recycling bin for a group of geographically close businesses. This program may be attractive to businesses that have a shared area for waste collection and/or are centrally located (downtown, McCaslin).

PACE currently provides \$150 coupons for businesses that start commercial recycling programs, so this program would “incentive stack” on the existing program to provide bag tax businesses with a \$1,150 rebate to start services. It should be noted that the PACE program has limited annual funding and is administered on a first come, first served basis.

To redeem the coupon, the business must commit to at least one year of new recycling or composting services or both. The business contacts recycling and composting haulers to receive quotes for services that meet the needs of the business. When the service is finalized, the business completes a form and submits it to the hauler, who submits it to Boulder County. Boulder County reimburses the hauler \$1,150 towards the new service(s).

PACE also provides businesses with up to \$350 worth of recycling and compost bins and signage for their business, so after the service has been set up, the business would also be eligible for this funding to support the project.

Business sectors this may impact: Food, Service, Retail, Grocery

Estimated Program 3 Costs

The estimated cost to set up a commercial recycling service is \$125. The estimated monthly service charge for a commercial recycling service is \$130 - \$200/month for weekly pickup service, depending on the size of the container the business requires. This program would cover \$1,150 in costs related to setting up this service for each business that selected program 3. Groups of

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geographically close businesses could select program 3 together to receive a communal recycling bin with more funds allocated from the City.

Estimated Program 3 Staff Impact

The estimated staff impacts would be medium. Staff would be required to work with Boulder County PACE to develop the program and materials, provide support to the business(es) and facilitate conversations with their waste hauling company to decipher the proper bin size and service schedule, coordinate invoicing with PACE and haulers, and track and report program data.

Estimated Program 3 Waste Reduction Impact

The estimated waste reduction impact is high. Businesses that are able to start and sustain commercial recycling programs will continue to divert paper, aluminum and plastics from the landfill even after the initial \$1,150 stipend has been utilized, increasing the commercial diversion rate from the current rate of 24%.

Program 3 Overall Recommendation

Program 3 is a good option for businesses that would benefit from an additional stipend to start a commercial recycling program. With the increasing costs of recycling on the Front Range, the business would need to formulate a plan to cover costs associated with long-term recycling, but this program would supplement costs for approximately six months.

Program 4: Reusable Takeout Restaurant Pilot

DeliverZero is a company that provides reusable takeout programming to Denver and Boulder restaurants and residents. The company is interested in expanding to the City of Louisville with a pilot of 8-12 Louisville restaurants participating. DeliverZero is integrated into the restaurant’s POS system – when customers place an order, they select DeliverZero as an “add on” menu item and the restaurant staff packs the order into reusable containers. The resident picks up the order (or it is delivered by Door Dash, etc.) and the resident schedules a pickup time for DeliverZero to pick up the containers, clean/sanitize them, and return them to participating restaurants.

Business sectors this may impact: Food

DeliverZero reusable containers pictured below –



Estimated Program 4 Costs

The City of Louisville will provide a subsidy for the first 6 months of participation in this program, up to \$1,000 per business. Initial costs include: restaurant recruitment, container purchasing, stocking and cleaning, and customer subsidy. DeliverZero has estimated the cost per business for

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6 months of service between \$950 - \$1,000 depending on the number of businesses recruited. Including in the pricing, DeliverZero manages container tracking, returns, and logistics. The company proactively restocks restaurants with reusable containers as needed.

After the first 6 months of City-funded programming, the restaurant and residents incur the costs associated with the program. This includes: customer charge of \$.99/order for order to be packaged in DeliverZero packaging and restaurant charge of \$.25/container if DeliverZero handles dishwashing for restaurant (\$.07/container if the restaurant washes the containers). PACE staff working with Boulder restaurants that utilize DeliverZero have received feedback that the cost is comparable to disposables, especially when restaurants opt to wash the containers in-house.

Estimated Program 4 Staff Impact

The estimated staff impact is medium. City staff would be responsible for developing the program, recruiting businesses, and providing support to interested businesses. DeliverZero has offered to provide on-ground support (included in the proposed cost) in Louisville to help recruit and onboard interested restaurants. DeliverZero has offered to invoice the City of Louisville for 6 months of service per business to keep program administration impacts to a minimum. Staff would also be required to support businesses in transitioning out of the no-cost 6 month pilot. Additionally, staff would be responsible for community outreach and tracking and reporting program data.

It should be noted that the impact to businesses would be high. This program is a paradigm shift for businesses that are used to using throw-away materials for takeout orders, so City staff will be responsible for working with the Louisville business community to provide support and guidance to businesses interested in this pilot program.

Estimated Program 4 Waste Reduction Impact

The estimated waste reduction impacts are high. By eliminating disposable serviceware from restaurants in Louisville, the City has an opportunity to change takeout culture and reduce waste and emissions associated with decomposition of disposable serviceware.

Program 4 Overall Recommendation

This is an innovative new program that could be funded through bag tax revenue. If funded, Louisville would become the first suburban community to introduce DeliverZero. As A1 Organics changes policy in regards to compostable serviceware, Boulder County PACE and others are no longer recommending compostable serviceware as an alternative to Styrofoam. Styrofoam will be banned in Colorado starting January 1, 2024 and reusable takeout products are a great solution for restaurants.

Program 5: Zero Waste Grants

“Zero Waste” is a way of rethinking what is done with waste produced and aims for as little landfill waste as possible. Many businesses in Louisville have business-specific needs that may not be best suited by the program options 1-4. If a business would like to take an additional step to consider how they might best utilize an incentive from the City to promote a zero waste environment, the business may submit a concept and proposed budget to the City for review and approval. If approved, city staff will work with the business to purchase materials or provide incentive funding to support the zero waste project.

Zero Waste Grant project ideas include incentive funding to support:

- Reusable kitchenware (plates, glasses, silverware) for employee kitchens
- Durables for restaurant dining

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- Reusable straws, napkins or reusable replacements for other disposables
- Reusable packaging, storage or transport containers
- Commercial dishwashing

Business sectors this may impact: All – Food, Vendor, Retail, Service, Grocery

Estimated Program 5 Costs

City staff will work with businesses to determine which products best support their zero waste goals and businesses will receive up to \$1,000 towards a project that promotes reusable products or reduces waste at the business.

Estimated Program 5 Staff Impact

The staff impact would be high. Staff would be responsible for business communications and outreach, proposal and budget review and collaboration, materials ordering and distribution, and program data tracking and reporting.

Estimated Program 5 Waste Reduction Impact

The waste reduction impact would be high. By funding reusable projects and allowing the flexibility for businesses to determine the most impactful way the City can support their zero waste goals, the City is able to create lasting changes that remove material streams from the landfill and replace them with reusable alternatives, reducing the waste and emissions associated with the decomposition of these materials in the landfill.

Program 5 Overall Recommendation

This program is a great option for a business that is not well suited by the other program options and would like to take an extra step towards waste reduction by removing disposable products and replacing them with reusable products, for either employees or customers or both. The changes made through this grant will be long-term, as well as the effects. Additionally, this program will provide the City with data that illustrates the specific needs from businesses related to zero waste goals.

Low Income Programs

Hard-to-Recycle Community Events

Based on the pre-ballot Council communications budget proposal, \$15,000 may be allocated annually towards low-income programs. Hard-to-recycle events at affordable housing and/or manufactured home communities in Louisville, in collaboration with Eco-Cycle's Center for Hard to Recycle Materials (CHaRM) provide many benefits.

City of Boulder staff administer similar events funded through bag fee revenue and have found them to be very successful. Boulder staff researched barriers for large item recycling in low-to-moderate income (LMI) communities and found that barriers include: no access to a vehicle/way to transport item, physical mobility limitations and recycling costs. By providing the Louisville manufactured home community (Parco Dello Zingaro) and/or the Boulder County Housing Authority Kestrel community with this event, the City would be removing barriers for large item recycling, reducing waste and beautifying the community. CHaRM diverts 25+ types of hard-to-recycle materials from the landfill, including scrap metal, appliances, mattresses, bicycles and glassware.

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For this type of event, City staff would work with Eco-Cycle to determine an event date. Outreach to the neighborhood would be conducted by city staff and the sustainability advisory board. Residents in the neighborhood would receive a list of items they're able to recycle at the event. Eco-Cycle and city staff set up drop off locations at a common space in the neighborhood for different types of recyclable items – bicycles, appliances, electronics/cords, mattresses, etc. During the event, residents are able to bring unwanted items to the drop off locations in the neighborhood for recycling. A moving company with a box truck will be available in the neighborhood to assist residents with physical mobility challenges in loading items from inside residences to the drop off locations. Additionally, a trash roll off will be on site for items that cannot be recycled. Materials collected at the event will be recycled at the Center for Hard to Recycle Materials.

Estimated Event Costs

Description	Estimated Cost
Eco-Cycle staff time	\$1,000 - \$2,000
Eco-Cycle large item recycling costs at CHaRM	\$800 - \$2,000
Moving company to haul materials	\$1,000
Roll off for trash collection	\$300
Tire recycling	\$200
Propane tank recycling	\$200
TOTAL	\$3,500 - \$5,700

Reusable Bag Giveaway

In addition to the hard-to-recycle community events, reusable bags can be given away at LMI community events, ensuring that community members have access to reusable bags and can avoid paying the disposable bag tax.

Marketing and Outreach

New marketing and outreach will need to be conducted to the Louisville business community to educate them about the waste reduction programs available. General bag tax materials will need to be re-ordered, including reusable bags for the community (available at City Hall) and educational materials for businesses.

Estimated Marketing and Outreach Costs

Description	Cost
1-2 bag tax business mailers	\$500 - \$1,000
2,000 reusable bags for community pick up	\$4,000
Educational materials	\$500

SUBJECT: BAG TAX FUNDED WASTE REDUCTION PROGRAMS**DATE: FEBRUARY 16, 2023****Staffing**

The City Manager is proposing that funding be allocated towards staff administration to manage the implementation of the new waste reduction programs. A new staff position will be responsible for:

- Waste programming business communications, outreach and education
- Waste program enrollment
- Materials ordering, delivery and distribution to business community
- Program-specific customer service (for Louisville business community)
- Waste programs data tracking and reporting
- Ongoing bag tax program collaboration including processing Retailer Correction Forms and Materials Requests
- Communication and collaboration with the Finance and Economic Vitality Departments as it relates to the bag tax program, as necessary.

Total Proposed Allocation

Description	2022 Actuals	2023 Proposed	2024 and Beyond Projection
Revenues			
Annual Bag Tax Revenue	188,000	\$160,000	\$100,000
Boulder County Climate Tax	-	16,000	41,000
Carry Forward	-	183,000	24,000
Estimated Funding Available	\$188,000	\$359,000	\$165,000
Expenses			
Staffing	-	100,000	40,000
Low Income Programs	-	15,000	15,000
Marketing and Outreach	5,000	5,000	3,000
Waste Reduction Programs	-	215,000	107,000
Total Expenses	\$5,000	\$335,000	\$165,000
Estimated Ending Balance	\$183,000	\$24,000	-

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Additional Information

- The table above assumes that every business in the bag tax program will participate in a City-funded waste program.
- Revenue will be added quarterly (April, July, October, January) and ~\$40,000 is projected per quarter in 2023.
- New bag tax businesses will be added quarterly and will have an opportunity to participate in 2024 waste reduction programming.
- The number of bag tax businesses may decrease in 2024, as businesses continue to complete the Retailer Correction Form.
- There is \$16,285 available in 2023 from the Boulder County Environmental Sustainability Grant (funded through the Boulder County Climate Tax) that can be allocated towards new sustainability staffing, with ~\$40,000 - \$50,000 available in future years (depending on Boulder County sales tax revenue).

ATTACHMENTS:

- Attachment #1: Bag Tax Funded Waste Reduction Programs Slide Deck

Bag Tax Funded Waste Reduction Programs

Kayla Betzold
Sustainability Coordinator



Project Background

- In 2020, Louisville voters passed ballot question 2A which applied a \$.25 tax on every paper and plastic bag provided to customers by Louisville retailers.
- Retailers retain \$.10 of each tax and remit \$.15 of each tax to the City on a quarterly basis.
- This tax went into effect on January 1, 2022.

Revenue Requirements

Per the ballot language, tax revenue shall be used to pay or reimburse the City for:

- Direct and indirect costs related to tax administration
- Expenses related to sustainability-related initiatives and programs



Bag Tax Business Profile

There are currently 215 businesses on the bag tax business list. When a business applies for a new license, they are added to the list. If the business does not use bags, they may complete a Retailer Correction Form and when that form is reviewed and approved by City staff, the business is removed from the list.

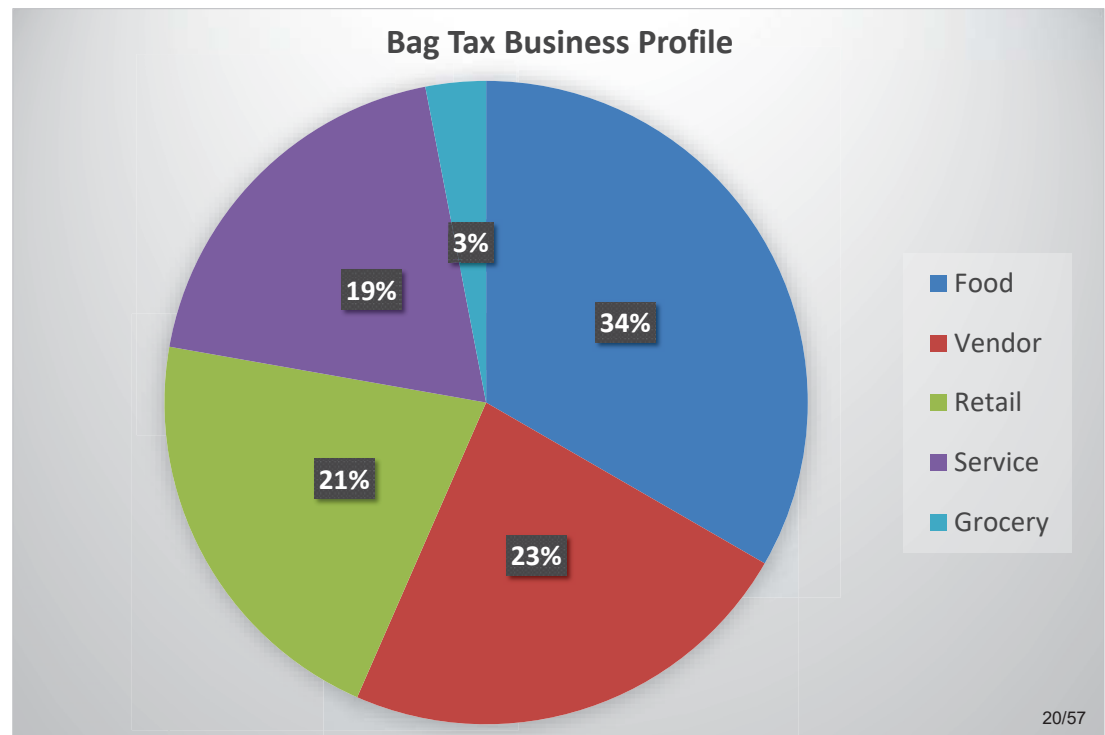
Food (72) – Restaurant, bakery, café, fast food

Vendors (50) – Products, art, catering (likely no physical location in Louisville)

Retail (46) – Convenience, hardware, gifts

Service (40) – Salon, dentist, pet grooming

Grocery (7) – Includes liquor stores



2022 Bag Tax Revenue and Expenses

As of January 31, 2023, \$188,020.28 had been collected from the bag tax since it went into effect on January 1, 2022.

There was \$4,758 in direct expenses related to the bag tax in 2022.

- Bag tax newspaper advertising
- Direct business mailers

Remaining bag tax revenue: **\$183,262.28**

According to pre-ballot City Council communications, the following expenses were proposed:

- \$60,000 in the first year (2022) for marketing and training
- \$25,000 annually for staffing costs related to administration of bag tax and associated programming
- \$15,000 annually for low-income programming
- \$5,000 annually for marketing and outreach

2022 Bag Reduction

Before the tax, the annual estimate of single-use bags distributed in Louisville was ~4.5 million.

In 2022, there were ~1.25 million single-use bags distributed in the city, which is a **72% reduction** in bag use from pre-tax estimates.

This reduction is similar to reduction percentages seen in other Colorado communities with bag tax/fee programs. Typically, bag use reduces by 60-80% in the first year and remains consistent in future years.



Waste Reduction Programs

Objective: Utilize bag tax revenue to provide programs and services to Louisville community that reduce waste in the commercial sector (5 programs in total).

Overview

- Businesses that remitted bag tax revenue to the City in 2022 would be eligible for programs (215 total).
- There are a variety of programs – business chooses the program that is most beneficial for specific needs
- The value of each program option is \$1,000.
- Delinquent businesses (12% of total) would not be eligible for programs until they become compliant from 2022 filings.
- Businesses that join bag tax program in 2023 would be eligible for programs in 2024.
- Businesses *may* be able to participate in more than one program/year, depending on total budget remaining.

Program 1: Bulk Supply of Reusable Bags

Objective: A bulk supply of reusable bags provides support to the business owner and customers and reduces the number of disposable bags distributed in the community.

Applicable Business Sectors	All – Food, Vendor, Retail, Service, Grocery
Program Value (\$1,000)	~500 reusable bags
Staff Impact	Medium
Environmental Impact	Low



Overall: This is an option for businesses that do not want to participate in more extensive waste reduction programs, but would like an alternative to disposable bags when necessary.

Program 2: One Year Subscription for Hard-to-Recycle Pick Up Services

Objective: A Hard-to-Recycle pickup service allows a business to collect plastic film, batteries, light bulbs, and clothing from employees and residents, which are picked up biweekly – reducing the amount of these items in local landfills. Additionally, the company is offering each participating business a select category for drop off, tied to the business type (pet store – dog collars, liquor store – corks)

Applicable Business Sectors	Retail, Service, Grocery
Program Value (\$1,000)	One year subscription to biweekly pickup service
Staff Impact	Low
Environmental Impact	High

Overall: This is an option for businesses want to take an extra step towards waste reduction, but do not want to administer the waste reduction program themselves.



Program 3: Commercial Recycling and/or Composting Incentives



Objective: *By incentive stacking on an existing Boulder County Resource Conservation Division (RCD) program to provide businesses with recycling and/or composting incentives, the City may increase the commercial diversion rate from its current rate of 24%.*

Applicable Business Sectors	Food, Service, Retail, Grocery
Program Value (\$1,000)	\$1,000 bag tax funding + existing \$150 PACE incentive – on average, would cover delivery and 5 - 8 months of commercial recycling services
Staff Impact	Medium
Environmental Impact	High



Overall: This is an option for businesses that would benefit from an additional incentive to begin waste diversion services, although businesses would need to formulate a plan to cover costs associated with long-term recycling, as there is a one-year service commitment.

Program 4: Reusable Takeout Restaurant Pilot

Objective: *DeliverZero is a company that provides reusable takeout programming to Denver and Boulder restaurants and residents. By transitioning restaurants from single-use takeout containers to reusable takeout containers, the City provides businesses with an opportunity to change takeout culture and reduce waste and emissions associated with decomposition of single-use containers.*

Applicable Business Sectors	Food
Program Value (\$1,000)	6 months of program participation – includes container purchase, stocking/cleaning, customer subsidy
Staff Impact	Medium
Environmental Impact	High



Overall: This is an innovative new program that could be funded through bag tax revenue. If funded, Louisville would become the first suburban community to introduce DeliverZero. With A1 Organics changes, PACE and others are recommending reusable containers as the best alternative to Styrofoam containers.

Program 5: Zero Waste Grants

Objective: *Many businesses in Louisville have business-specific needs that may not be best suited by other program offerings. A business may consider how an incentive from the City can support a zero waste project, submit a proposal and budget, and if approved, receive funding to implement the project.*

Applicable Business Sectors	All – Food, Vendor, Retail, Service, Grocery
Program Value (\$1,000)	\$1,000 towards project that promotes reusable products or reduces waste
Staff Impact	High
Environmental Impact	High

Project ideas:

- Reusable kitchenware (plates, glasses, silverware) for employee kitchens
- Durables for restaurant dining
- Reusable straws, napkins or reusable replacements for other disposables
- Reusable packaging, storage or transport containers
- Commercial dishwashing



Overall: This program options offers flexibility for businesses to decide how City funding can best support a transition from disposables to reusables and promote a zero waste environment.

Low-Income Programs



Based on the pre-ballot Council communication budget proposal, \$15,000 may be allocated annually towards low-income programs. Hard-to-recycle events at the manufactured home community (Parco Dello Zingaro) and/or affordable housing (Boulder County Housing Authority Kestrel) in collaboration with Eco-Cycle’s Center for Hard to Recycle Materials (CHaRM) provide various benefits.

City of Boulder researched LMI barriers to large item recycling, which included:

- No access to vehicle/way to transport item
- Physical mobility limitations
- Recycling Costs

Description	Estimated Cost
Eco-Cycle staff time	\$1,000 - \$2,000
Eco-Cycle large item recycling costs at CHaRM	\$800 - \$2,000
Moving company to haul materials	\$1,000
Roll off for trash collection	\$300
Tire recycling	\$200
Propane tank recycling	\$200
TOTAL	\$3,500 - \$5,700

By bringing an event to the neighborhood and subsidizing the cost, the City removes barriers, reduces waste and beautifies the community.

Additional funding will be used for reusable bag purchasing for event giveaways.

Program Staffing

The City Manager is proposing that funding be allocated towards staff administration of the waste reduction programs.

The new position will be responsible for:

- Waste programming business communications, outreach and education
- Waste program enrollment
- Materials ordering, delivery and distribution to business community
- Program-specific customer service (for Louisville business community)
- Waste programs data tracking and reporting
- Ongoing bag tax program collaboration including processing Retailer Correction Forms and Materials Requests
- Communication and collaboration with the Finance and Economic Vitality Departments as it relates to the bag tax program, as necessary.

Total Proposed Allocation



Description	2022 Actuals	2023 Proposed	2024 and Beyond Projection
Revenues			
Annual Bag Tax Revenue	\$188,000	\$160,000	\$100,000
Boulder County Climate Tax	-	16,000	41,000
Carry Forward	-	183,000	24,000
Estimated Funding Available	188,000	359,000	165,000
Expenses			
Staffing	-	100,000	40,000
Low Income Programs	-	15,000	15,000
Marketing and Outreach	5,000	5,000	3,000
Waste reduction programs	-	215,000	107,000
Total Expenses	5,000	335,000	165,000
Estimated Ending Balance	\$183,000	\$24,000	-

- The table assumes that every business in the bag tax program will participate in a City-funded waste reduction program.
- Additionally, there is \$16,285 available in 2023 from the Boulder County Environmental Sustainability Grant that can be allocated towards sustainability staff, with ~\$40,000 - \$50,000 available in future years (depending on Boulder County sales tax revenue).



Thank you!

Questions?

SUBJECT: Parks Open Space Sales Tax Measure Extension - Discussion

DATE: FEBRUARY 16, 2023

**PRESENTED BY: ADAM BLACKMORE, DIRECTOR OF PARKS, RECREATION
AND OPEN SPACE**

SUMMARY:

The existing Open Space & Parks 10-year 3/8% sales and use tax, approved in its current form in 2012 by Louisville voters, will expire at the end of 2023. This sales and use tax, originally implemented for the acquisition of land in and around the City of Louisville for Open Space and Parks, has been in place since 1993. The tax was modified in 2002 to allow the tax revenues to be used for the operation and maintenance of open spaces and parks; the percentage and length of term remained the same. This same percentage, term, and purpose was approved again by the Louisville voters in 2012 via Ballot Measure 2A.

FISCAL IMPACT:

The sales and use tax funds are the primary funding source for Open Space and Parks operations, including staffing, maintenance, purchasing, and service agreements. The funds are also allocated to land acquisition reserves and capital projects.

PROGRAM/SUB-PROGRAM IMPACT:

As the primary funding source for Open Space and Parks Operations, all maintenance and operational programs for Open Space and Parks are significantly impacted by decisions regarding this tax. Funds are distributed across all aspects of Open Space and Parks and therefore impact all program and subprogram areas associated with Open Space and Parks operations and improvements. The tax revenues are utilized for capital projects and equipment, such as playgrounds, picnic tables, irrigation, fencing, and equipment replacements for wood chippers, aerator, plow blade, utility cart, and, mowing deck. They also support the staff that oversees and conducts the maintenance and management work. Tax revenue is also used for volunteer and educational programs such as, Fishing Frenzy, Farm Day, and Astronomy, all programs that help to facilitate and maintain a relationship with the residents of Louisville. Revenue also supports Open Space & Parks investments in non-traditional methods of vegetation control, such as implementing the use of goats to mitigate weeds on Open Space and Park lands. If the tax is not renewed, other sources of funding would need to be identified in order to continue these projects and support capital maintenance/replacement needs.



COLORADO • SINCE 1878

ITEM 4

**FINANCE COMMITTEE
COMMUNICATION**

SUBJECT: MARSHALL FIRE UPDATE: February

DATE: February 16, 2023

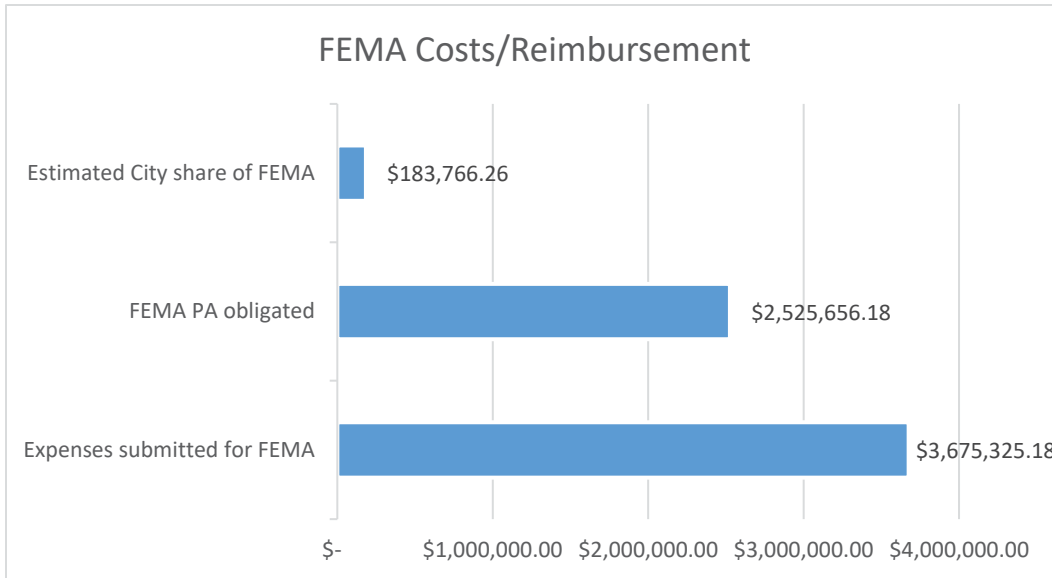
**PRESENTED BY: KIMBERLY BAKER, ACTING ACCOUNTING MANAGER
RYDER BAILEY, FINANCE DIRECTOR
MEGAN DAVIS, DEPUTY CITY MANAGER**

Overview: Effective in January, 2023, the disaster recovery manager that had been retained to assist with Marshall Fire recovery has transitioned back to his regular role with the City of Longmont. At that time, City staff members took responsibility of all management of the fire administrative functions. The process in any emergency is, of course, to address any immediate issues. Once those are resolved, the next step is to work with any insurance and FEMA issues to determine possible cost reimbursements. Upon setting those projects, the next step is to begin the process of identifying all associated costs and “lessons learned” to better prepare for the future.

City staff are accumulating all documents and assignments. Staff members have had several meetings with the former recovery manager to ensure continuity of processes and relationships with our partner cities, FEMA, and our insurance company.

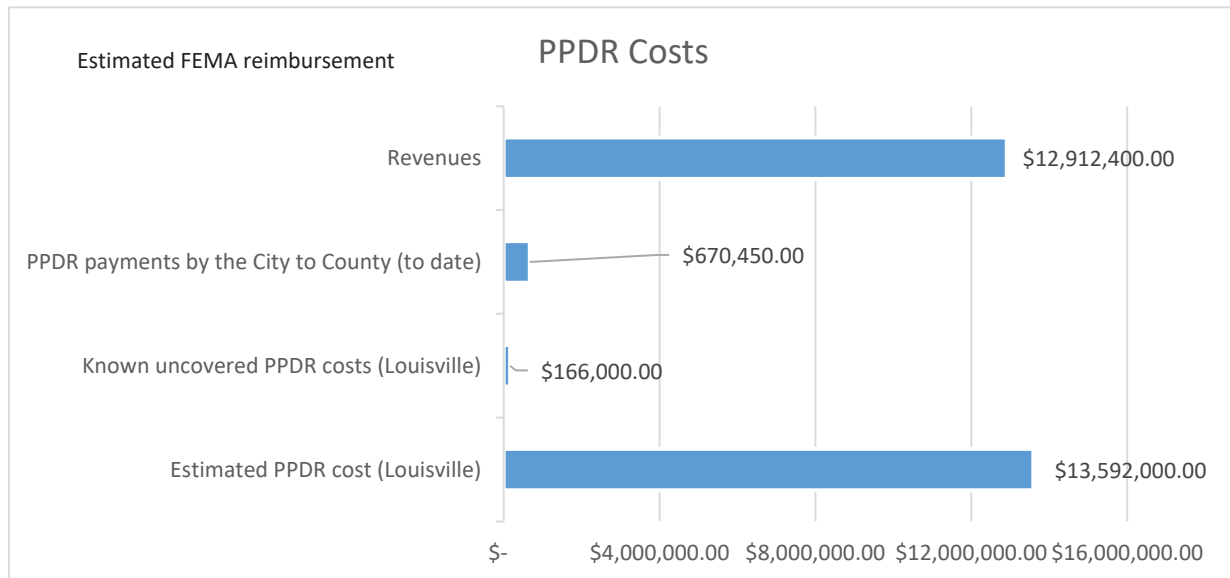
This memo includes some preliminary information regarding the City’s expenditures and reimbursements related to the Marshall Fire. This data is not comprehensive, and represents a snapshot of the current financial status of various Marshall Fire projects.

FEMA Funding: The attached spreadsheet illustrates the projects FEMA has agreed they will help offset the costs. FEMA puts projects into two categories: obligated and outstanding. They have already committed – obligated – the money. At this time, all public infrastructure repairs the City intends to request FEMA reimbursement for have been submitted. All projects have been obligated except two. The costs and reimbursements reflected below could change. The project costs could be higher/lower than reflected once obligated, or the actual expenses for the projects that are not complete could be higher/lower than projected.



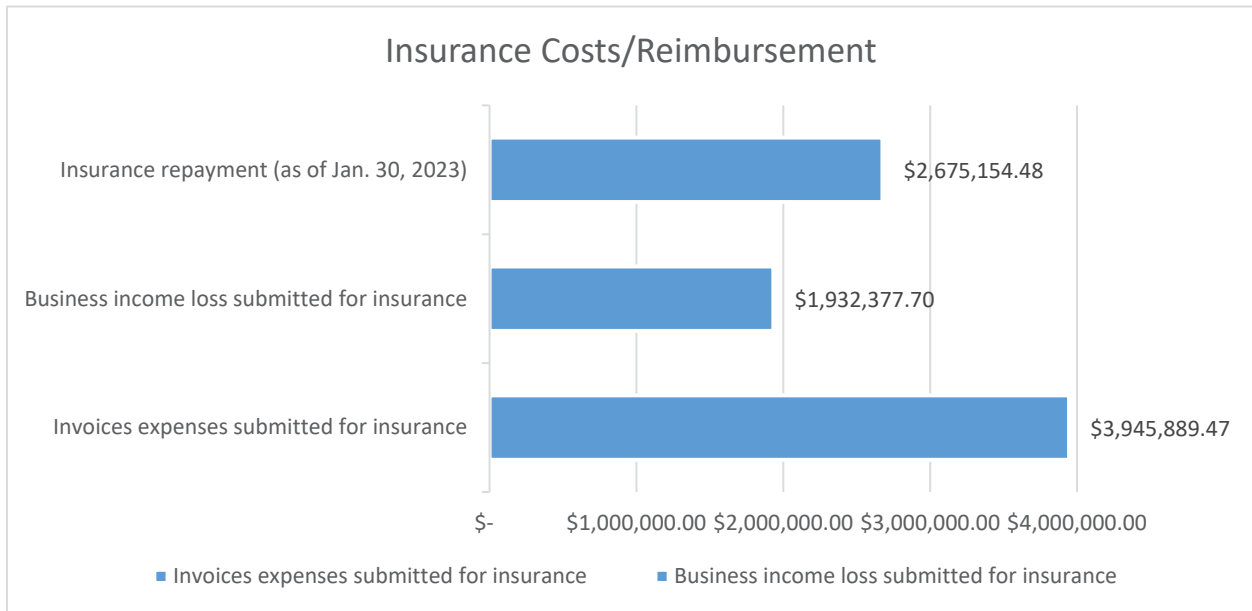
The table reflects the city’s estimated cost share (5%) of FEMA reimbursed projects, the amount that is currently obligated by FEMA, and the total expenses submitted to date so far. The current unobligated but submitted amount is \$1,149,669, which means FEMA is continuing to work with staff to understand and approve the costs for those projects.

In addition, the city participated in the Boulder County Private Property Debris Removal (PPDR) FEMA project. City staff are working with Boulder County staff to reconcile the costs and submit those to FEMA. Boulder County is the fiscal agent for the project responsible for submitting all costs to FEMA for reimbursement. The numbers below are not final – they represent the current status of the PPDR cost reconciliation. The uncovered costs for Louisville may increase, or could possibly be reduced by the submittal and consideration of cost offset by city staff time spent on PPDR. Final numbers will be available in the coming months.



Items not included for FEMA reimbursement process: An important goal of the staff work is to ensure the total costs are clearly identified from this major event. Insurance is a significant factor cost coverage from the fire. At this time, staff are still working to analyze the statement of loss from Travelers, and understand the coverage and how it relates to city Marshall Fire expenses and FEMA submittals.

The chart below gives a current snapshot of what has been submitted to insurance, how much has been repaid, and what is still outstanding. The city submitted \$3.9 million to insurance for property damages and losses, and has received \$2.6 million. In addition, \$1.9 million was submitted for business income loss, which is still under evaluation by Travelers. There are numerous unresolved factors in the submitted but unrepaid, including recent submittals under evaluation, projects that were or will not be covered due to insurance maximums, potential duplicate projects submitted, etc. The insurance reconciliation will continue over the next several months.



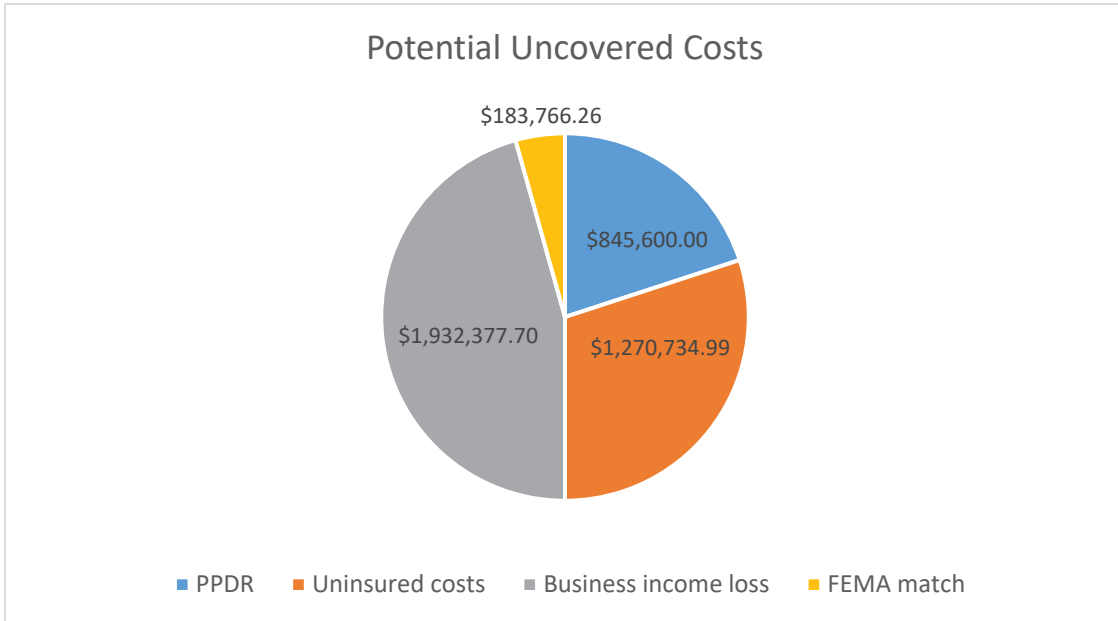
Summary: The City has several different teams working on the financial impacts of the Marshall Fire, with a goal to provide the finance committee with a clear and comprehensive summary. The City Manager’s office and Finance staff meet weekly on ensuring documentation is being assembled and communication with FEMA is regularly occurring. This team meets with project managers, risk management, and the planning department on a twice monthly or monthly basis to keep track of the progress of the projects and financial impacts.

Unfortunately, all of this requires considerable time. On the financial side, the major emphasis is receiving the final insurance commitments. This has to be completed before FEMA reimbursement requests can be closed out. The City has to work with the State for our share and ensure we can reconcile the monies FEMA provides. None of these reimbursements are easily reconciled payments to invoices.

Simultaneously, staff is beginning the analytical work of identifying all costs, including those that are anticipated as well as those costs that are addressed through city funding sources such as permit fees.

The lessons learned phase is underway, but again, is a continuous process.

This topic has now been placed on the monthly Finance Committee agenda to ensure transparent and uninterrupted communication of the actions occurring regarding this significant work effort for policy makers and City staff.



City of Louisville										
Disaster Recovery - 4634CO - Marshall Fire										
Creation date: 22-Sep-2022										
Created By: Peter Gibbons (with information derived from Grants Portal)										
The purpose of this sheet is to track all of Louisville's FEMA PW (Project Worksheets), their funding status, and next steps.										
							TOTAL (CALC)			
							\$ 3,675,325.18	\$ 3,007,084.24	\$ 183,766.26	\$ 183,766.26
Core FEMA PW (Project Worksheet) Details							Core Financial Details			
Project Title	PW # (Project Worksheet)	FEMA Grants Portal Project #	Staff Owner	Project Manager (Staff)	FEMA Status	Category	PW Estimate (or Obligation) (\$) - FEMA	Cost Share (\$) - FEMA 90% Share	Cost Share (\$) - State of CO 5% Share	Cost Share (\$) - Louisville 5% Share
Emergency Protective Measures - Police and Communications	071	670589	Jeff F (Lead 1), Emily H (Lead 2), Cory P (Lead 3)	Ryan M, Kim B (1) Emily H (2) Cory P (3)	Pending CRC Scope and Cost draft	B - Emergency Protective Measures	\$ 1,149,669.00	\$ 1,034,702.10	\$ 57,483.45	\$ 57,483.45
Asphalt and Concrete Damage (incl. PPDR incidental) - Citywide	072	670590	Cameron F (Lead)	Geoff N (Lead)	Pending Obligation	C - Roads and Bridges	\$450,755.28	\$ 405,679.75	\$ 22,537.76	\$ 22,537.76
Storm Water Structure Damages - Citywide	074	670592	Cameron F (Lead)	Tyler T (Lead)	Obligated	F - Utilities	\$ 191,869.40	\$ 172,682.46	\$ 9,593.47	\$ 9,593.47
Public Utilities - Water Meters-City wide	076	670594	Cory P (Lead)	Cory P (Lead)	Obligated	F - Utilities	\$ 763,337.12	\$ 687,003.41	\$ 38,166.86	\$ 38,166.86
Public Utilities - Fire Hydrants - Citywide	042	670595	Cameron F (Lead)	Tyler T (Lead)	Obligated	F - Utilities	\$ 33,511.37	\$ 30,160.23	\$ 1,675.57	\$ 1,675.57
City Parks, Golf Courses, and Irrigation Infrastructure - Citywide	077	670596	Erik S (Lead), Abby M (Second Lead)	Erik S (1) David D (2)	Obligated	G - Parks, Recreational Facilities, and Other Items	\$ 5,000.00	\$ 4,500.00	\$ 250.00	\$ 250.00
Open Space Infrastructure - Citywide	044	670597	Abby M (Lead), Ember B (Backup)	Ember B (1) Abby M (2)	Obligated	G - Parks, Recreational Facilities, and Other Items	\$ 590,417.83	\$ 531,376.05	\$ 29,520.89	\$ 29,520.89

Project Title	PW # (Project Worksheet)	FEMA Grants Portal Project #	Staff Owner	Project Manager (Staff)	FEMA Status	Category	PW Estimate (or Obligation) (\$) - FEMA	Cost Share (\$) - FEMA 90% Share	Cost Share (\$) - State of CO 5% Share	Cost Share (\$) - Louisville 5% Share
Signs - Citywide	078	670598	Geoff N (Lead), Cameron F (Backup)	Geoff N (Lead)	Obligated	C - Roads and Bridges	\$ -	\$ -	\$ -	\$ -
Signals - Citywide	079	670599	Geoff N (Lead), Cameron F (Backup)	Geoff N (Lead)	Obligated	C - Roads and Bridges	\$ 33,649.51	\$ 30,284.56	\$ 1,682.48	\$ 1,682.48
Guardrails and ROW fence	040	675663	Geoff N (Lead), Cameron F (Backup)	Geoff N	Obligated	C - Roads and Bridges	\$ 122,995.20	\$ 110,695.68	\$ 6,149.76	\$ 6,149.76
Donated Resources	082	670662	TBD	TBD	Pending all final obligations for development	B - Emergency Work Donated Resources	\$ -	\$ -	\$ -	\$ -
Management Costs		TBD	TBD	TBD	Not Started	Z - Management Costs	\$ 334,120.47	\$ 300,708.42	\$ 16,706.02	\$ 16,706.02
							\$ 3,675,325.18	\$ 3,307,792.66	\$ 183,766.26	\$ 183,766.26

SUBJECT: 2022 Annual Bag Tax Report

DATE: FEBRUARY 16, 2023

PRESENTED BY: JEANETTE LONGORIA, SALES TAX MANAGER

SUMMARY:

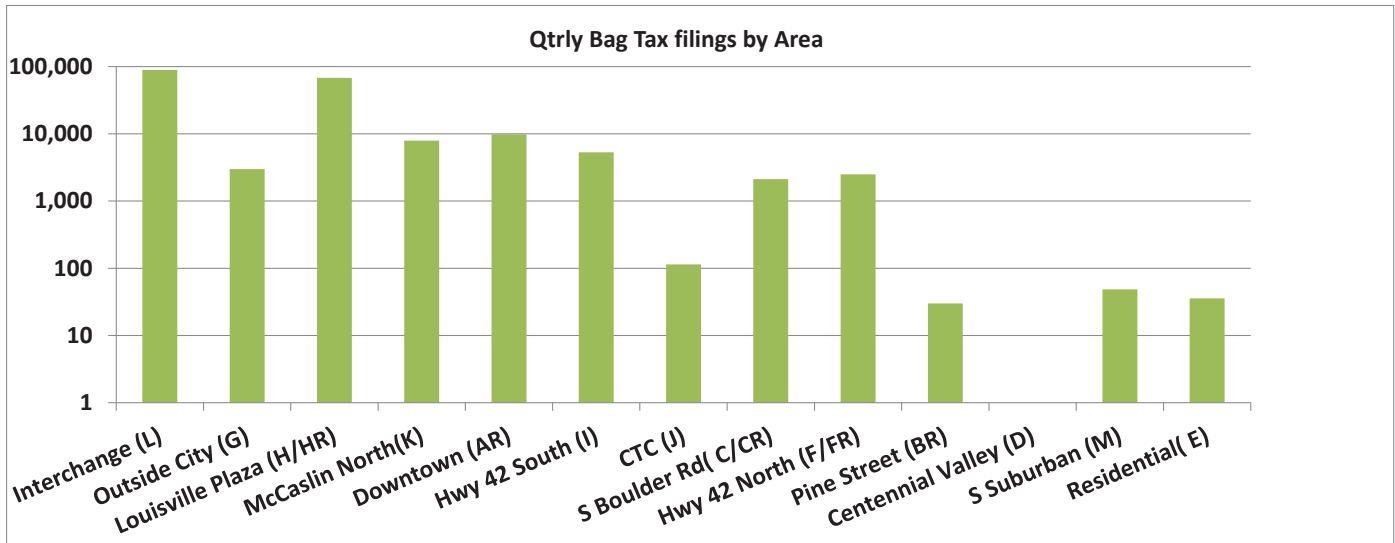
Update on 2022 Bag Tax collected by the City, broken out by Area and Industry

RECOMMENDATION:

Receive and file.

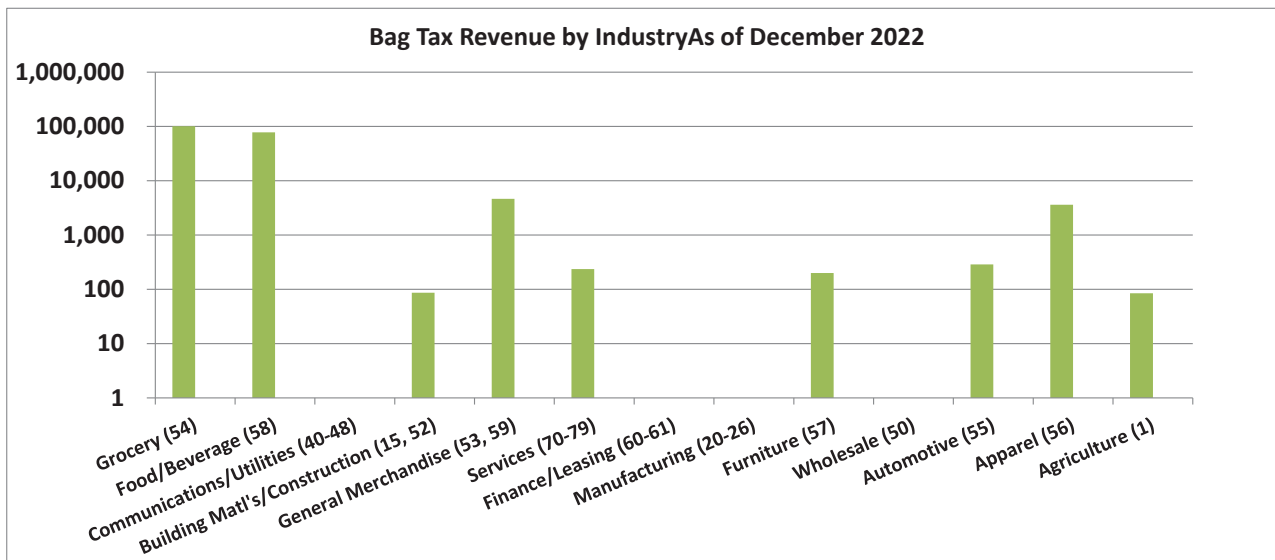
Bag Tax Revenue by Area (EOY 2022)

AREA NAME	2022 Actual	% Of Total	% Change
Interchange (L)	89,350.35	47.5%	100.0%
Outside City (G)	2,977.20	1.6%	100.0%
Louisville Plaza (H/HR)	67,991.68	36.2%	100.0%
McCaslin North(K)	7,928.79	4.2%	100.0%
Downtown (AR)	9,797.65	5.2%	100.0%
Hwy 42 South (I)	5,317.80	2.8%	100.0%
CTC (J)	114.00	0.1%	100.0%
S Boulder Rd(C/CR)	2,121.10	1.1%	100.0%
Hwy 42 North (F/FR)	2,486.62	1.3%	100.0%
Pine Street (BR)	30.00	0.0%	100.0%
Centennial Valley (D)	-	0.0%	100.0%
S Suburban (M)	48.60	0.0%	100.0%
Residential(E)	35.63	0.0%	100.0%
Total Revenue	\$ 188,019.16	100.0%	100.0%
% Of Change	100.0%		



Bag Tax Revenue by Industry (2022)

AREA NAME	2022 Actual	% Of Total	% Change
Grocery (54)	101,211	53.8%	100.0%
Food/Beverage (58)	77,654	41.3%	100.0%
Communications/Utilities (40-48)	-	0.0%	100.0%
Building Matl's/Construction (15, 52)	87	0.0%	100.0%
General Merchandise (53, 59)	4,658	2.5%	100.0%
Services (70-79)	235	0.1%	100.0%
Finance/Leasing (60-61)	-	0.0%	100.0%
Manufacturing (20-26)	-	0.0%	100.0%
Furniture (57)	200	0.1%	100.0%
Wholesale (50)	-	0.0%	100.0%
Automotive (55)	289	0.2%	100.0%
Apparel (56)	3,603	1.9%	100.0%
Agriculture (1)	84	0.0%	100.0%
Totals	188,019	100%	
% Of Change			



SUBJECT: 2022 Annual Sales Tax Report

DATE: FEBRUARY 16, 2023

PRESENTED BY: JEANETTE LONGORIA, SALES TAX MANAGER

SUMMARY:

Update on 2022 Sales Tax collected by the City, broken out by Type, Area and Industry.

RECOMMENDATION:

Receive and file.

CITY OF LOUISVILLE

**Revenue History
2018 through 2022**

YEAR	MONTH	SALES TAX	CONS. USE TAX	BLDG USE TAX	AUTO USE TAX	LODGING TAX	AUDIT REVENUE	TOTAL
2022	JANUARY	1,290,514	176,432	130,345	128,149	3,108	208	1,728,757
	FEBRUARY	1,196,544	193,090	51,720	119,067	6,032	14,265	1,580,718
	MARCH	1,888,426	194,188	116,141	239,724	15,574	17,376	2,471,428
	APRIL	1,717,488	166,822	103,279	171,550	21,231	2,336	2,182,706
	MAY	1,596,836	141,953	156,057	162,552	37,751	817	2,095,967
	JUNE	1,977,923	363,695	166,434	145,676	30,068	-	2,683,797
	JULY	1,593,386	282,381	250,332	133,511	47,010	12,466	2,319,085
	AUGUST	1,739,688	170,194	577,453	169,804	63,940	8,651	2,729,729
	SEPTEMBER	1,772,359	333,062	1,252,503	155,205	22,131	-	3,535,260
	OCTOBER	1,469,642	176,355	329,917	214,840	42,562	15	2,233,332
	NOVEMBER	1,368,473	102,994	61,392	134,481	10,985	-	1,678,325
	DECEMBER	2,355,727	350,061	582,602	123,871	14,445	6,724	3,433,430
	YTD TOTALS	19,967,007	2,651,227	3,778,176	1,898,431	314,836	62,857	28,672,533
	YTD Variance % to Prior Year	9.4%	27.0%	54.8%	5.1%	16.0%	-33.9%	14.9%
2021	JANUARY	1,093,893	151,922	76,766	165,964	8,893	13,085	1,510,523
	FEBRUARY	1,048,733	123,647	175,248	141,326	9,311	9,343	1,507,607
	MARCH	1,473,421	187,196	497,955	118,578	12,589	1,431	2,291,171
	APRIL	1,447,875	92,613	880,417	156,795	13,198	3,434	2,594,332
	MAY	1,463,795	142,433	69,429	145,625	17,757	14,572	1,853,611
	JUNE	1,836,453	206,969	39,899	182,192	26,986	5,542	2,298,042
	JULY	1,460,976	121,088	(32,980)	144,891	38,956	15,499	1,748,430
	AUGUST	1,372,626	152,120	152,949	160,162	40,187	2,490	1,880,534
	SEPTEMBER	1,641,416	215,222	45,706	163,655	31,783	13,666	2,111,448
	OCTOBER	1,534,805	152,057	164,302	148,773	34,618	12,142	2,046,696
	NOVEMBER	1,503,261	162,041	156,565	144,254	23,667	1,145	1,990,933
	DECEMBER	2,377,087	379,832	214,495	134,883	13,526	2,814	3,122,637
	YTD TOTALS	18,254,341	2,087,139	2,440,753	1,807,098	271,471	95,163	24,955,964
	YTD Variance % to Prior Year	16.9%	39.3%	43.3%	19.3%	48.7%	-79.1%	19.0%
2020	JANUARY	1,146,885	139,124	167,476	143,490	20,259	10,328	1,627,562
	FEBRUARY	1,010,556	181,982	213,379	138,820	18,916	62,695	1,626,348
	MARCH	1,453,347	128,050	101,197	68,233	17,511	33,347	1,801,683
	APRIL	1,043,220	102,057	369,619	61,493	4,291	56,334	1,637,014
	MAY	1,104,718	86,298	182,958	52,846	7,772	34,308	1,468,899
	JUNE	1,620,670	135,567	62,081	152,603	13,238	126,571	2,110,730
	JULY	1,231,987	76,551	53,104	160,605	20,902	7,733	1,550,883
	AUGUST	1,176,398	83,836	53,404	155,256	24,833	26,419	1,520,146
	SEPTEMBER	1,500,877	105,141	136,333	145,388	18,154	48,695	1,954,587
	OCTOBER	1,274,200	123,011	36,568	192,352	17,622	7,756	1,651,508
	NOVEMBER	1,137,481	83,349	218,216	100,847	10,177	35,354	1,585,423
	DECEMBER	1,920,601	252,875	109,363	142,948	8,882	5,392	2,440,062
	YTD TOTALS	15,620,940	1,497,840	1,703,698	1,514,880	182,557	454,931	20,974,845
	YTD Variance % to Prior Year	-2.9%	-12.9%	-18.4%	-12.7%	-59.9%	-67.1%	-10.6%
2019	JANUARY	1,071,558	127,245	86,502	201,074	21,423	18,826	1,526,627
	FEBRUARY	936,429	147,890	265,760	118,258	21,707	67,844	1,557,888
	MARCH	1,334,863	152,930	65,076	142,231	27,356	74,188	1,796,643
	APRIL	1,159,948	284,945	203,698	123,778	30,600	27,803	1,830,773
	MAY	1,223,169	92,960	281,555	162,333	44,797	105,311	1,910,125
	JUNE	1,579,107	154,476	324,102	109,552	53,263	44,863	2,265,363
	JULY	1,366,196	95,129	208,918	160,122	62,859	22,182	1,915,506
	AUGUST	1,488,654	113,156	88,430	145,808	57,724	810,122	2,703,894
	SEPTEMBER	1,501,976	140,882	143,151	143,031	46,348	30,769	2,006,157
	OCTOBER	1,338,241	99,425	142,592	178,136	42,935	157,833	1,959,161
	NOVEMBER	1,208,379	101,710	213,900	126,120	27,259	7,513	1,684,881
	DECEMBER	1,878,105	209,877	64,581	125,652	18,444	13,666	2,310,324
	YTD TOTALS	16,086,625	1,720,626	2,088,265	1,736,096	454,714	1,380,919	23,467,244
	YTD Variance % to Prior Year	5.0%	19.1%	-8.1%	-14.6%	-3.8%	142.5%	6.2%
2018	JANUARY	1,141,972	128,132	293,454	114,134	29,376	13,506	1,720,575
	FEBRUARY	984,046	102,847	264,342	135,811	26,701	22,330	1,536,077
	MARCH	1,254,090	142,326	80,344	151,611	29,394	63,215	1,720,980
	APRIL	1,131,949	124,051	131,283	134,771	32,459	6,816	1,561,328
	MAY	1,284,619	86,666	86,100	124,497	44,481	(24,431)	1,601,930
	JUNE	1,458,894	144,902	67,534	100,297	57,035	30,865	1,859,528
	JULY	1,247,212	74,536	202,707	189,545	58,802	18,943	1,791,745
	AUGUST	1,198,848	98,692	356,991	286,799	58,980	196,689	2,196,997
	SEPTEMBER	1,425,270	145,883	295,455	233,665	45,157	125,089	2,270,519
	OCTOBER	1,187,020	103,396	294,551	240,914	39,845	10,093	1,875,820
	NOVEMBER	1,113,867	98,406	128,352	173,601	31,504	24,264	1,569,994
	DECEMBER	1,889,403	194,260	71,376	146,093	18,792	82,181	2,402,104
	YTD TOTALS	15,317,190	1,444,095	2,272,490	2,031,737	472,526	569,560	22,107,598
	YTD Variance % to Prior Year	9.8%	5.1%	24.6%	36.5%	-8.6%	-43.8%	44/579.6%

City of Louisville, Colorado
Total Sales Tax Revenue vs. Mthly/YTD Budget
2018 -2022

#2PD

Month Of Sale	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	Mnthly % Of 2021	Y-T-D % Of 2021	Mnthly % Of Budget	Y-T-D % Of Budget
Jan	1,150,144	1,071,177	1,148,141	1,099,111	1,376,554	1,290,514	117.4%	117.4%	93.7%	93.7%
Feb	999,636	987,642	1,051,314	1,053,587	1,239,726	1,196,554	113.6%	115.5%	96.5%	95.1%
Mar	1,259,719	1,362,876	1,456,090	1,474,366	1,569,915	1,888,426	128.1%	120.6%	120.3%	104.5%
Apr	1,132,162	1,181,395	1,070,452	1,450,260	1,441,106	1,717,488	118.4%	120.0%	119.2%	108.3%
May	1,287,256	1,225,638	1,120,186	1,468,453	1,530,941	1,596,836	108.7%	117.5%	104.3%	107.4%
Jun	1,467,403	1,583,559	1,631,190	1,839,117	1,799,243	1,977,923	107.5%	115.3%	109.9%	107.9%
Jul	1,252,821	1,396,010	1,235,686	1,472,573	1,546,533	1,593,386	108.2%	114.2%	103.0%	107.2%
Aug	1,202,431	2,287,534	1,179,005	1,374,785	1,592,857	1,739,688	126.5%	115.7%	109.2%	107.5%
Sep	1,432,059	1,520,636	1,515,651	1,653,036	1,670,548	1,772,424	107.2%	114.7%	106.1%	107.3%
Oct	1,187,678	1,484,215	1,278,302	1,534,901	1,501,855	1,469,642	95.7%	112.6%	97.9%	106.4%
Nov	1,132,530	1,209,275	1,143,840	1,504,042	1,455,841	1,368,473	91.0%	110.6%	94.0%	105.3%
Dec	1,896,863	1,882,142	1,922,746	2,379,188	2,069,640	2,355,727	99.0%	109.1%	113.8%	106.2%
Totals	15,400,702	17,192,097	15,752,603	18,303,418	18,794,760	19,967,082				
% Of Change	5.4%	11.6%	-8.4%	16.2%	2.6%	5.9%				

City of Louisville, Colorado
Lodging Tax Revenue vs. Mthly/YTD Budget
2018 -2022

Month Of Sale	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	Mnthly % Of 2021	Y-T-D % Of 2021	Mnthly % Of Budget	Y-T-D % Of Budget
Jan	29,376	21,423	20,259	8,893	18,654	3,109	35.0%	35.0%	16.7%	16.7%
Feb	26,701	21,707	18,916	9,311	18,238	6,032	64.8%	50.2%	33.1%	24.8%
Mar	29,394	27,356	17,511	12,589	20,971	15,574	123.7%	80.3%	74.3%	42.7%
Apr	32,459	30,600	4,291	13,198	21,569	21,231	160.9%	104.4%	98.4%	57.8%
May	44,481	44,797	7,772	17,757	31,288	37,751	212.6%	135.5%	120.7%	75.6%
Jun	57,035	53,263	13,238	26,986	35,048	30,068	111.4%	128.2%	85.8%	78.0%
Jul	58,802	62,859	20,902	38,956	38,302	47,010	120.7%	125.9%	122.7%	87.3%
Aug	58,980	57,724	24,833	40,187	38,207	63,940	159.1%	133.9%	167.3%	101.1%
Sep	45,157	46,348	18,154	31,783	30,465	22,131	69.6%	123.6%	72.6%	97.7%
Oct	39,845	42,935	17,622	34,618	30,187	42,563	122.9%	123.5%	141.0%	102.3%
Nov	31,504	27,259	10,177	23,667	20,368	10,985	46.4%	116.5%	53.9%	99.0%
Dec	18,792	18,444	8,882	13,526	16,181	14,445	106.8%	116.0%	89.3%	98.5%
Totals	472,526	454,714	182,557	271,471	319,480	314,837				
% Of Change	-8.6%	-3.8%	-59.9%	48.7%	17.7%	-1.5%				

City of Louisville, Colorado
Auto Use Tax Revenue vs. Mthly/YTD Budget
2018 -2022

Month Of Sale	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	Mnthly % Of 2021	Y-T-D % Of 2021	Mnthly % Of Budget	Y-T-D % Of Budget
Jan	114,134	201,074	143,490	165,964	161,144	128,149	77.2%	77.2%	79.5%	79.5%
Feb	135,811	118,258	138,820	141,326	146,525	119,067	84.3%	80.5%	81.3%	80.4%
Mar	151,611	142,231	68,233	118,578	155,174	239,724	202.2%	114.3%	154.5%	105.2%
Apr	134,771	123,778	61,493	156,795	137,695	171,550	109.4%	113.0%	124.6%	109.7%
May	124,497	162,333	52,846	145,625	139,528	162,552	111.6%	112.7%	116.5%	110.9%
Jun	100,297	109,552	152,603	182,192	145,847	145,676	80.0%	106.2%	99.9%	109.1%
Jul	189,545	160,122	160,605	144,891	164,614	133,511	92.1%	104.3%	81.1%	104.7%
Aug	286,799	145,808	155,256	160,162	185,041	169,804	106.0%	104.5%	91.8%	102.8%
Sep	233,665	143,031	145,388	163,655	181,559	155,205	94.8%	103.3%	85.5%	100.6%
Oct	240,914	178,136	192,352	148,773	190,532	214,840	144.4%	107.3%	112.8%	102.0%
Nov	173,601	126,120	100,847	144,254	147,891	134,481	93.2%	106.1%	90.9%	101.1%
Dec	146,093	125,652	142,948	134,883	159,109	123,871	91.8%	105.1%	77.9%	99.2%
Totals	2,031,737	1,736,096	1,514,880	1,807,098	1,914,660	1,898,431				
% Of Change	36.5%	-14.6%	-12.7%	19.3%	6.0%	-0.8%				

City of Louisville, Colorado
Building Use Tax Revenue vs. Mthly/YTD Budget
2018 -2022

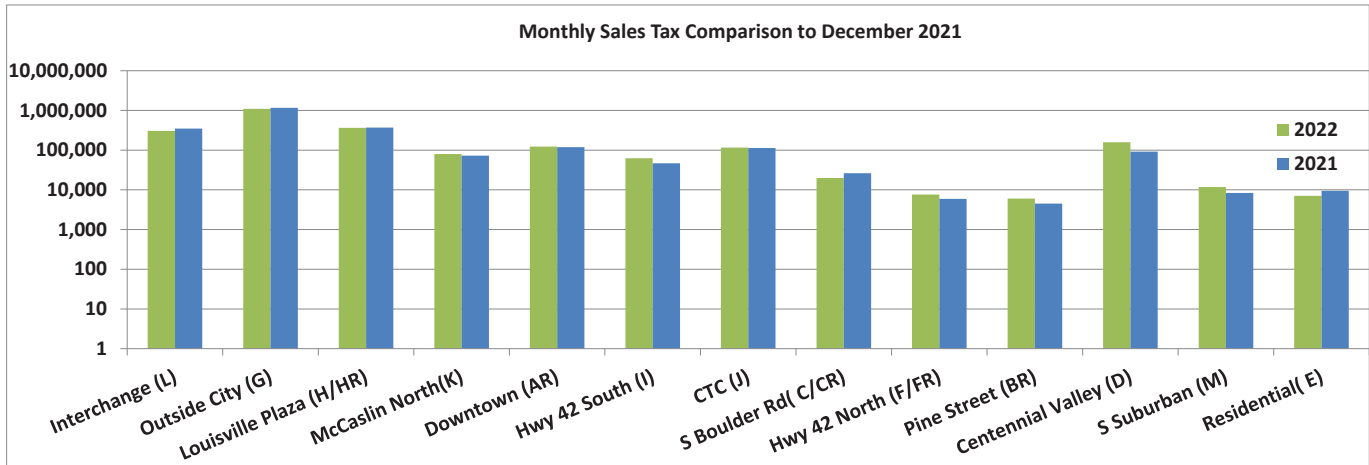
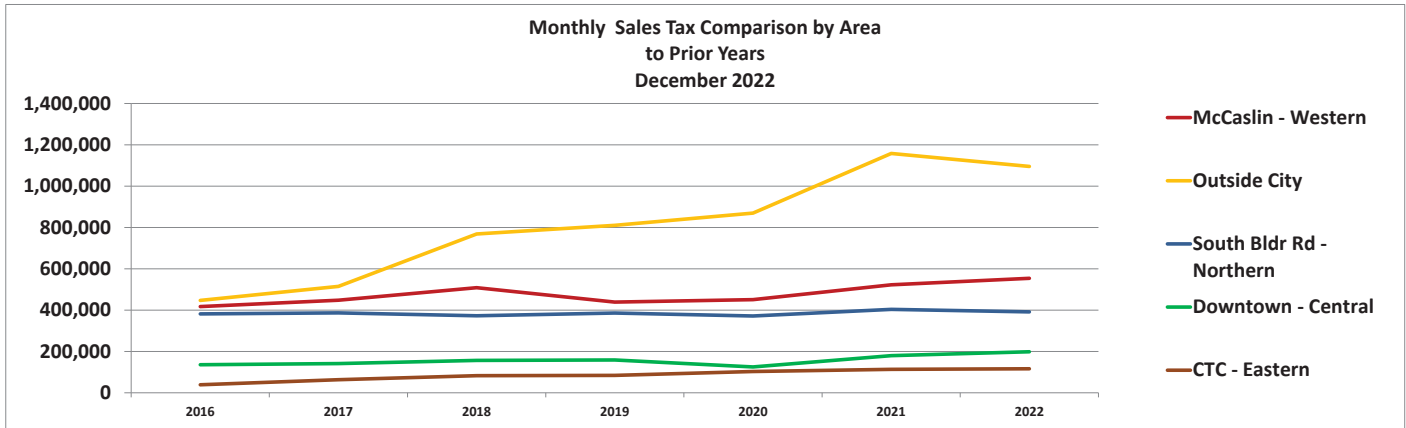
Month Of Sale	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	Mnthly % Of 2021	Y-T-D % Of 2021	Mnthly % Of Budget	Y-T-D % Of Budget
Jan	293,454	86,502	167,476	76,766	130,746	130,345	169.8%	169.8%	99.7%	99.7%
Feb	264,342	265,760	213,379	175,248	124,744	51,720	29.5%	72.2%	41.5%	71.3%
Mar	80,344	65,076	101,197	497,955	127,811	116,141	23.3%	39.8%	90.9%	77.8%
Apr	131,263	203,698	369,619	880,417	126,861	103,279	11.7%	24.6%	81.4%	78.7%
May	86,100	281,555	182,958	69,429	156,655	156,057	224.8%	32.8%	99.6%	83.6%
Jun	67,534	324,102	62,081	39,899	149,890	166,434	417.1%	41.6%	111.0%	88.6%
Jul	202,707	208,918	53,104	(32,980)	143,402	250,332	759.0%	57.1%	174.6%	101.5%
Aug	356,991	88,430	53,404	152,949	132,970	577,453	377.5%	83.4%	434.3%	142.0%
Sep	295,455	143,151	136,333	45,706	109,044	1,252,503	2740.3%	147.2%	1148.6%	233.3%
Oct	294,551	142,592	36,568	164,302	140,859	329,917	200.8%	151.4%	234.2%	233.4%
Nov	128,352	213,900	218,216	156,565	103,536	61,392	39.2%	143.5%	59.3%	220.9%
Dec	71,376	64,581	109,363	214,495	86,002	582,602	271.6%	154.8%	677.4%	246.5%
Totals	2,272,470	2,088,265	1,703,698	2,440,753	1,532,520	3,778,176				
% Of Change	24.6%	-8.1%	-18.4%	43.3%	-37.2%	146.5%				

City of Louisville, Colorado
Consumer Use Tax Revenue vs. Mthly/YTD Budget
2018 -2022

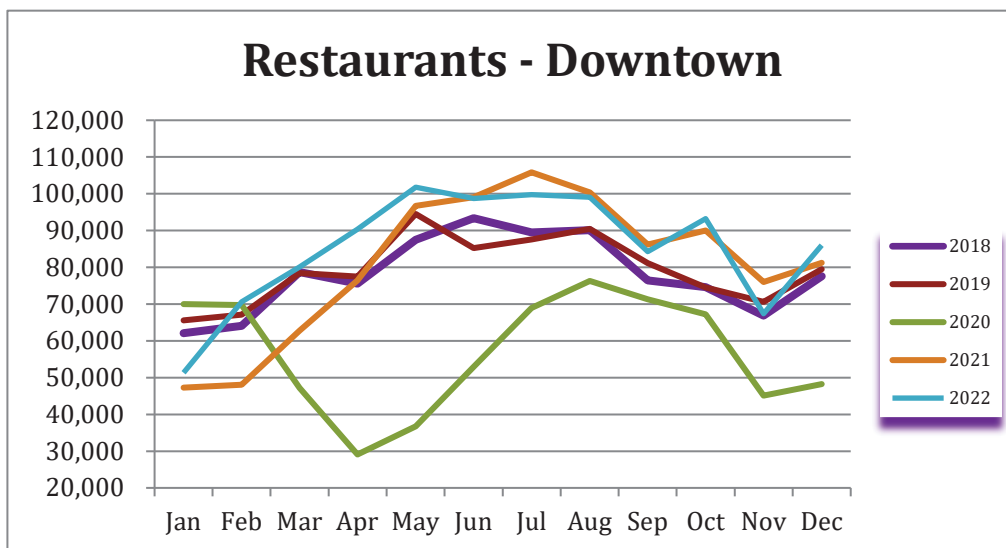
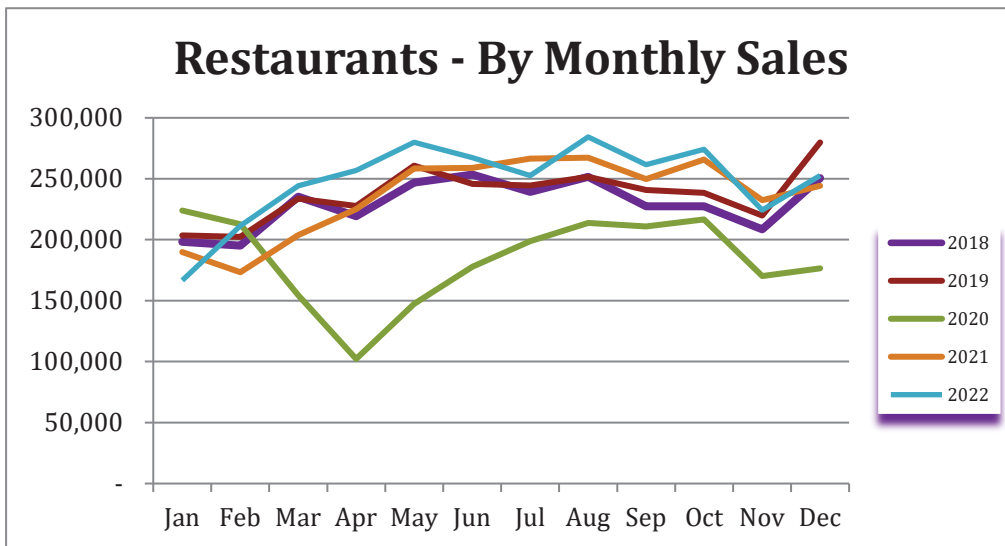
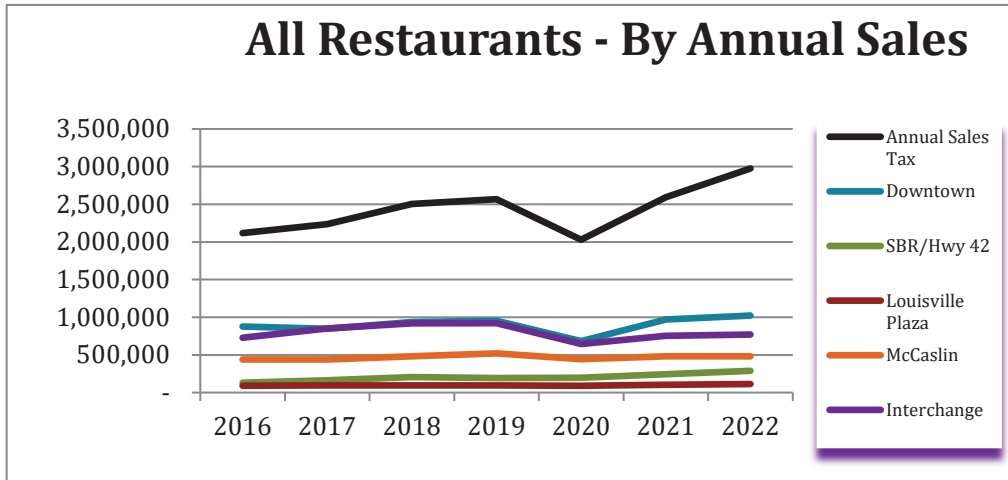
Month Of Sale	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	Mnthly % Of 2021	Y-T-D % Of 2021	Mnthly % Of Budget	Y-T-D % Of Budget
Jan	132,262	142,282	144,086	157,567	129,803	176,432	112.0%	112.0%	135.9%	135.9%
Feb	106,800	159,797	181,982	127,128	115,322	193,090	151.9%	129.8%	167.4%	150.7%
Mar	173,536	189,651	153,037	187,452	150,362	194,188	103.6%	119.4%	129.1%	142.5%
Apr	127,868	290,688	103,828	93,203	148,295	166,822	179.0%	129.2%	112.5%	134.3%
May	100,007	165,145	99,949	151,626	116,902	141,953	93.6%	121.7%	121.4%	132.1%
Jun	166,583	185,766	221,745	209,195	178,522	363,695	173.9%	133.5%	203.7%	147.3%
Jul	87,178	103,361	79,979	123,102	90,810	282,381	229.4%	144.7%	311.0%	163.3%
Aug	257,159	122,267	102,534	152,120	139,867	170,194	111.9%	140.6%	121.7%	157.8%
Sep	250,108	150,826	132,549	215,662	155,867	333,061	154.4%	142.7%	213.7%	164.9%
Oct	111,410	105,704	125,635	162,316	142,545	176,355	108.6%	139.2%	123.7%	160.7%
Nov	102,920	106,814	106,227	162,318	145,906	102,994	63.5%	132.1%	70.6%	152.0%
Dec	268,009	217,819	255,350	380,240	296,230	350,061	92.1%	124.9%	118.2%	146.4%
Totals	1,883,839	1,940,122	1,706,899	2,121,927	1,810,430	2,651,226				
% Of Change	12.9%	3.0%	-12.0%	24.3%	-14.7%	46.4%				

Monthly Sales Tax Revenue Comparisons by Area (December 2022)

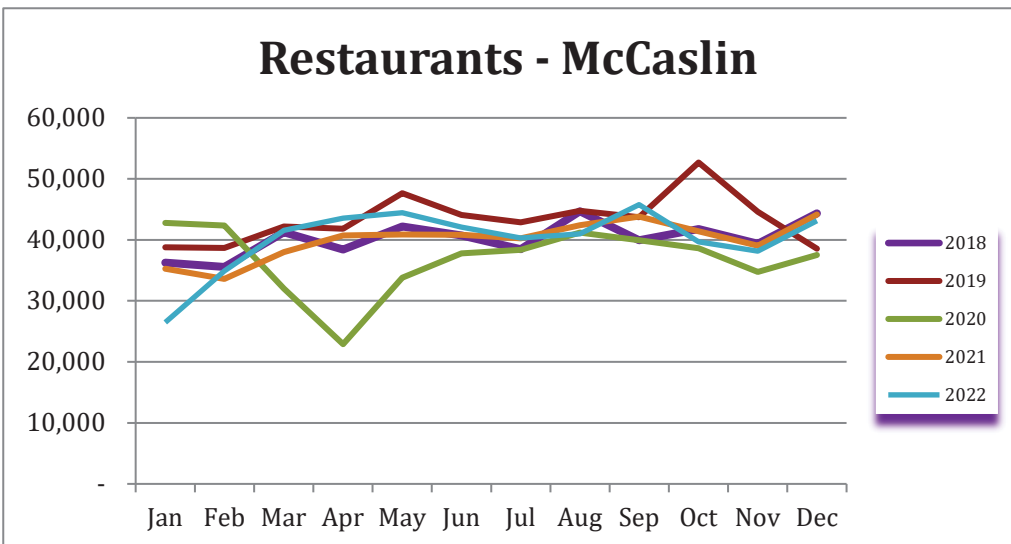
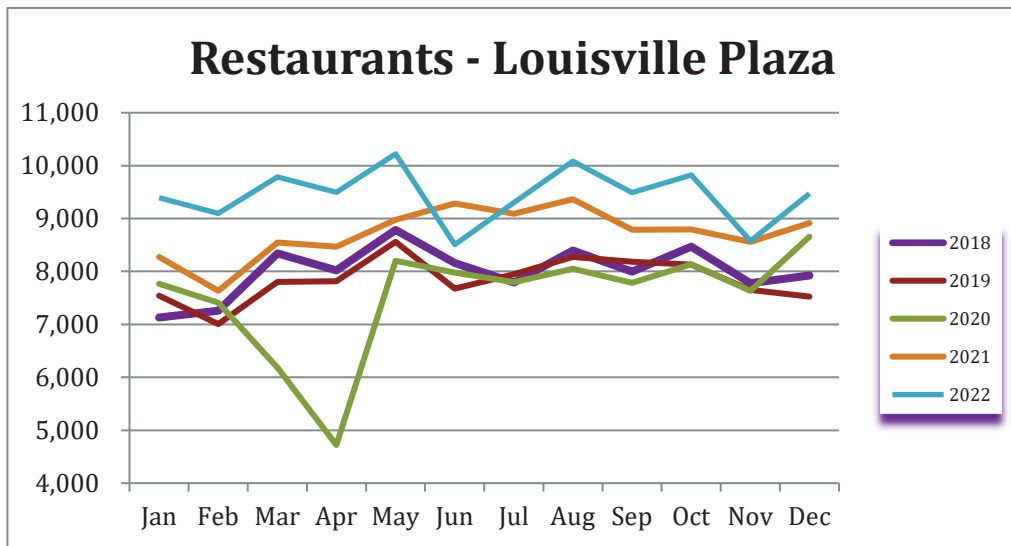
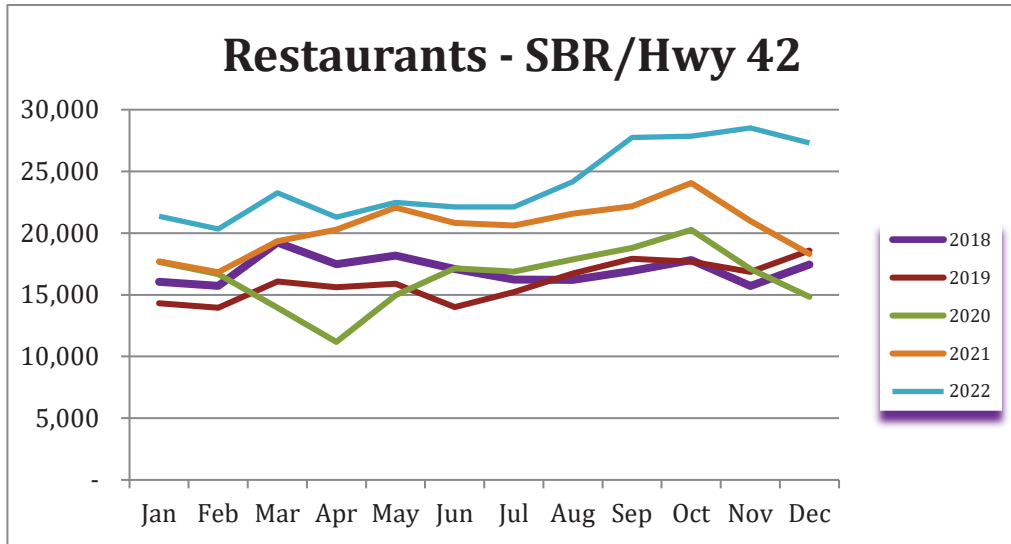
AREA NAME	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	% Of Total	% Change
Interchange (L)	334,825	361,976	362,741	312,828	296,566	349,457	304,240	12.9%	-12.9%
Outside City (G)	447,028	514,983	768,240	810,265	869,601	1,158,189	1,095,287	46.5%	-5.4%
Louisville Plaza (H/HR)	316,041	324,802	331,287	334,847	324,897	371,473	364,082	15.5%	-2.0%
McCaslin North(K)	68,266	76,304	80,935	59,359	71,298	72,620	79,653	3.4%	9.7%
Downtown (AR)	96,503	99,407	114,694	112,931	81,135	118,832	122,794	5.2%	3.3%
Hwy 42 South (I)	26,661	27,928	28,193	31,833	34,360	46,673	62,633	2.7%	34.2%
CTC (J)	38,813	63,187	83,004	84,241	103,133	113,343	116,213	4.9%	2.5%
S Boulder Rd(C/CR)	55,452	50,306	30,638	40,459	37,974	26,281	19,984	0.8%	-24.0%
Hwy 42 North (F/FR)	10,379	11,416	11,141	10,654	8,780	5,946	7,632	0.3%	28.4%
Pine Street (BR)	9,461	7,823	10,798	9,136	5,068	4,506	6,040	0.3%	34.0%
Centennial Valley (D)	7,860	3,118	59,286	59,602	76,276	91,987	158,298	6.7%	72.1%
S Suburban (M)	6,248	6,584	5,732	7,229	6,966	8,341	11,793	0.5%	41.4%
Residential(E)	3,389	6,216	2,712	4,722	4,547	9,440	7,078	0.3%	-25.0%
Total Revenue	1,420,926	1,554,048	1,889,403	1,878,105	1,920,601	2,377,087	2,355,727		
% Of Change	29.4%	9.4%	21.6%	-0.6%	2.3%	23.8%	-0.9%		



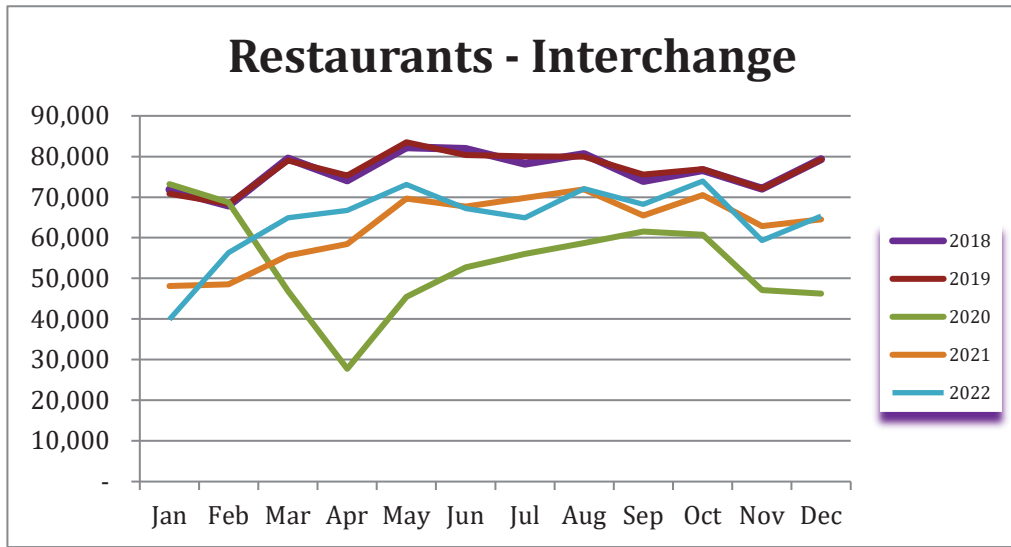
Restaurant Graphs
EOY: January- December 2022



Restaurant Graphs
EOY: January- December 2022



Restaurant Graphs
EOY: January- December 2022

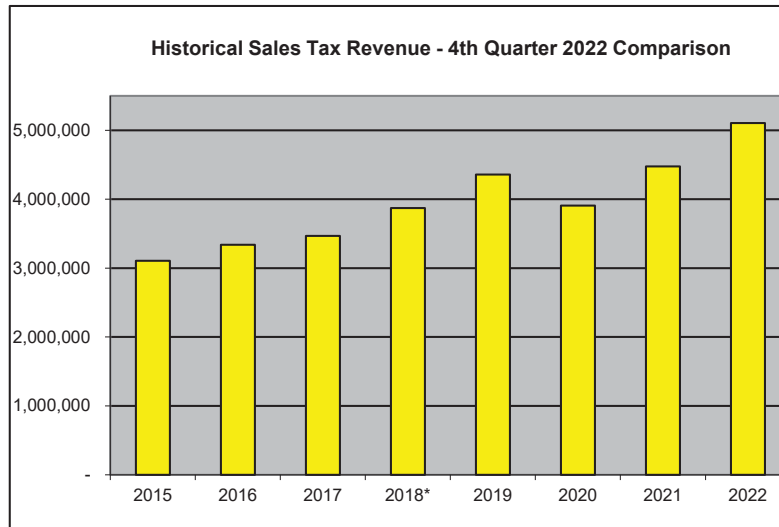


CITY OF LOUISVILLE
2021 HISTORICAL SALES TAX REVENUE (COMPARISONS FROM 2015 - 2022)
12/31/2022

MONTH	2015	2016	2017	2018*	2019	2020	2021	2022
January	930,279	886,723	1,052,366	1,141,972	1,071,558	1,146,885	1,093,893	1,290,514
February	751,446	920,875	864,842	984,046	936,429	1,010,556	1,048,733	1,196,544
March	966,850	1,054,128	1,182,825	1,254,090	1,334,863	1,453,347	1,473,421	1,888,426
April	926,082	949,906	1,044,230	1,131,949	1,159,948	1,043,220	1,447,875	1,717,488
May	931,057	1,032,963	1,183,115	1,284,619	1,223,169	1,104,718	1,463,795	1,596,836
June	1,116,715	1,216,853	1,336,406	1,458,894	1,579,107	1,620,670	1,836,453	1,977,923
July	1,026,333	1,136,035	1,137,813	1,247,212	1,366,196	1,231,987	1,460,976	1,593,386
August	983,178	1,050,800	1,119,641	1,198,848	1,488,654	1,176,398	1,372,626	1,739,688
September	1,097,796	1,153,466	1,209,258	1,425,270	1,501,976	1,500,877	1,641,416	1,772,359
October	948,794	1,003,857	1,154,708	1,187,020	1,338,241	1,274,200	1,534,805	1,469,642
November	933,235	1,005,580	1,112,434	1,113,867	1,208,379	1,137,481	1,503,261	1,368,473
December	1,360,790	1,420,942	1,554,048	1,889,403	1,878,105	1,920,601	2,377,087	2,355,727
Total Tax	\$ 11,972,557	\$ 12,832,129	\$ 13,951,686	\$ 15,317,190	\$ 16,086,625	\$ 15,620,940	\$ 18,254,341	\$ 19,967,007
Tax Variance %	7.0%	7.2%	8.7%	9.8%	5.0%	-2.9%	16.9%	9.4%

QUARTERLY SUMMARY	2015	2016	2017	2018*	2019	2020	2021	2022
1st Quarter	2,648,576	2,861,726	3,100,032	3,380,108	3,342,849	3,610,788	3,616,047	4,375,484
2nd Quarter	2,973,855	3,199,722	3,563,751	3,875,462	3,962,225	3,768,607	4,748,123	5,292,248
3rd Quarter	3,107,307	3,340,301	3,466,712	3,871,330	4,356,826	3,909,262	4,475,018	5,105,432
4th Quarter	3,242,820	3,430,379	3,821,190	4,190,290	4,424,725	4,332,282	5,415,153	5,193,843
Tax Incr/(Decr)	282,952	232,995	126,411	404,617	485,496	(447,564)	565,756	630,415
Tax Variance %	10.0%	7.5%	3.8%	11.7%	12.5%	-10.3%	14.5%	14.1%

* Includes Recreation/Senior Center tax rate of .15% or 4.3% increase in total tax rate.

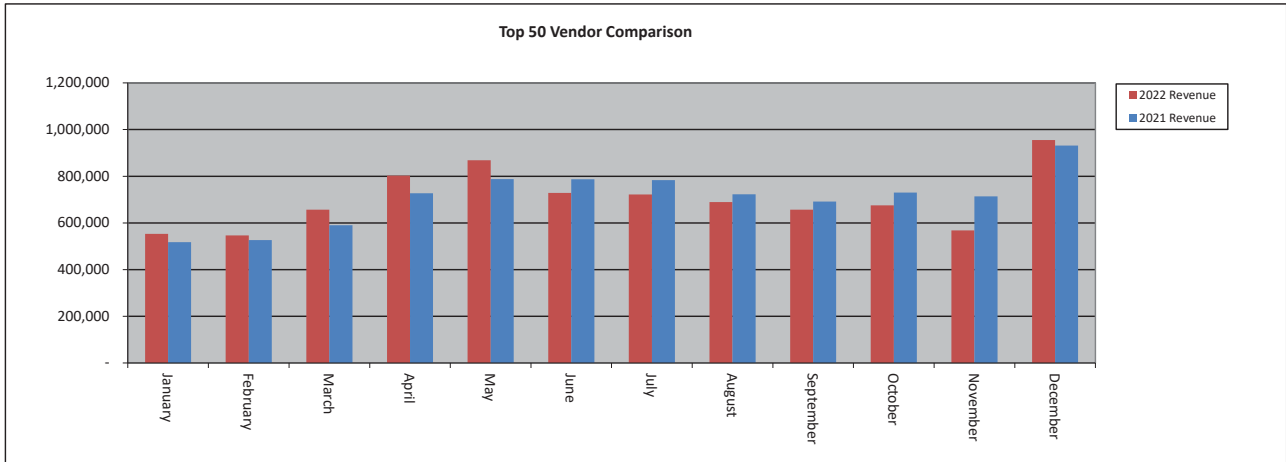


CITY OF LOUISVILLE

Top 50 Vendors Revenue for Yr 2022 with 2021 Comparisons

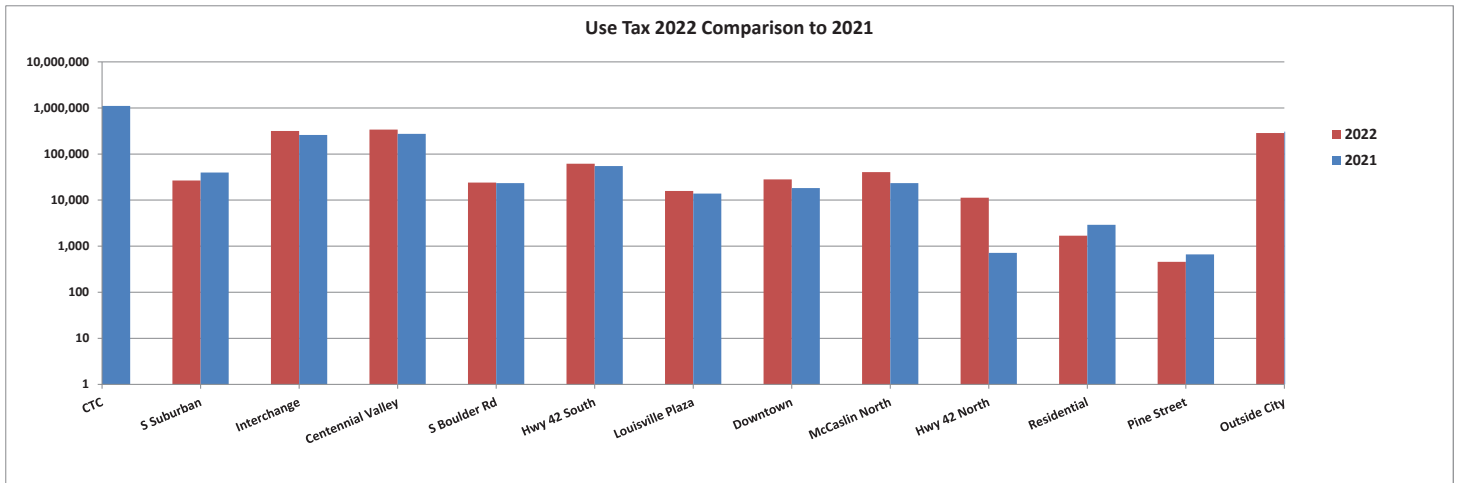
	Sales Tax 2022	Sales Tax 2021	Incr/(Decr)	Variance % 2022	% Top 50 Vendors to Total Tax
January	553,299	517,532	35,766	6.9%	48.2%
February	546,368	526,445	19,924	3.8%	52.0%
March	656,656	589,938	66,718	11.3%	45.1%
April	802,300	727,207	75,093	10.3%	74.9%
May	868,337	787,693	80,644	10.2%	77.5%
June	728,639	787,095	(58,455)	-7.4%	44.7%
July	721,998	783,355	(61,357)	-7.8%	58.4%
August	689,589	722,329	(32,741)	-4.5%	58.5%
September	656,852	691,910	(35,059)	-5.1%	43.3%
October	675,329	729,863	(54,534)	-7.5%	52.8%
November	568,288	713,670	(145,382)	-20.4%	49.7%
December	955,445	931,427	24,018	2.6%	49.7%
Totals	\$ 8,423,100	\$ 8,508,464	(85,365)	-1.0%	53.5%

Top 50 Vendor Summary		
YTD 2022 compared with 2021:	Incr/(Decr)	% Variance
Top 50 vendors	2,289,594.49	37.3%
General Mds.	\$ 171,094.80	39.4%
Grocery	\$ 896,762.15	37.6%
Home Improvement	\$ 240,376.40	14.2%
Hotels	\$ 216,795.31	89.7%
Restaurants	\$ 450,035.29	41.9%
Tech/Mfg.	\$ 314,530.54	100.8%



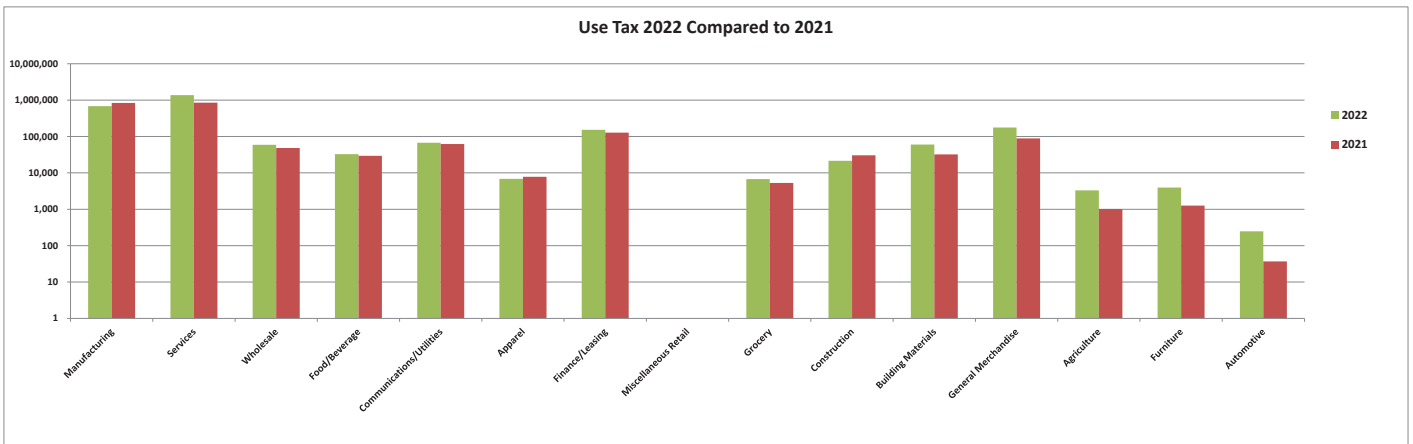
Annual Consumer Use Tax Revenue Comparisons by Area (2015 - 2022)

AREA NAME	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	% Of Total
CTC	453,003	868,208	682,209	821,793	933,322	954,792	1,105,903	1,499,840	56.6%
S Suburban	51,318	42,563	55,080	43,927	46,197	41,639	39,643	26,578	1.0%
Interchange	358,168	309,690	271,366	249,432	256,172	235,528	259,551	316,385	11.9%
Centennial Valley	203,007	280,834	235,597	442,846	269,399	125,891	273,047	339,612	12.8%
S Boulder Rd	78,801	39,012	117,584	20,724	21,527	26,719	23,300	24,089	0.9%
Hwy 42 South	69,206	91,493	87,634	73,728	54,173	46,875	54,902	61,761	2.3%
Louisville Plaza	42,110	45,236	30,533	51,088	110,305	10,525	13,881	15,743	0.6%
Downtown	13,101	9,369	17,074	20,971	12,726	11,396	18,257	28,207	1.1%
McCaslin North	30,504	19,852	23,325	17,631	40,662	29,158	23,422	40,578	1.5%
Hwy 42 North	1,702	2,290	2,241	2,672	5,897	3,424	717	11,396	0.4%
Residential	1,586	835	3,151	2,153	4,286	4,319	2,912	1,677	0.1%
Pine Street	363	556	246	113	3,103	669	663	456	0.0%
Outside City	152,782	137,351	142,512	136,763	182,355	215,963	305,728	284,905	10.7%
Totals	1,455,649	1,847,288	1,668,551	1,883,839	1,940,122	1,706,899	2,121,927	2,651,227	
% Of Change	-0.9%	26.9%	-9.7%	12.9%	3.0%	-12.0%	24.3%	24.9%	



Annual Use Tax Revenue Comparisons by Industry (2015 - 2022)

INDUSTRY NAME	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	% Of Total
Manufacturing	597,994	1,002,250	552,780	668,187	858,493	746,086	835,091	686,085	25.9%
Services	463,335	413,909	615,714	895,040	653,599	581,026	852,062	1,374,529	51.8%
Wholesale	79,303	85,952	103,784	56,000	108,588	66,384	48,462	59,390	2.2%
Food/Beverage	43,248	44,367	37,416	36,494	40,590	23,925	29,403	32,788	1.2%
Communications/Utilities	30,064	73,072	47,448	21,648	40,833	44,473	62,345	67,123	2.5%
Apparel	45,472	33,045	10,893	33,727	8,450	1,292	7,836	6,863	0.3%
Finance/Leasing	55,358	65,614	77,735	69,301	131,457	152,302	128,069	152,407	5.7%
Miscellaneous Retail	71,668	38,150	32,007	25,742	-	-	-	-	0.0%
Grocery	9,988	9,887	126,684	4,398	15,418	4,189	5,307	6,730	0.3%
Construction	32,728	63,769	25,304	17,881	10,374	2,913	30,461	21,543	0.8%
Building Materials	6,010	9,303	14,371	36,349	25,587	56,081	32,134	60,084	2.3%
General Merchandise	4,396	4,608	22,604	13,904	43,493	26,012	88,446	176,176	6.6%
Agriculture	8,198	1,622	952	1,161	2,073	1,238	1,014	3,321	0.1%
Furniture	7,228	1,396	858	4,006	1,165	980	1,261	3,939	0.1%
Automotive	661	344	1	1	2	-	37	248	0.0%
Totals	1,455,649	1,847,288	1,668,551	1,883,839	1,940,122	1,706,899	2,121,927	2,651,227	
% Of Change	-0.9%	26.9%	-9.7%	12.9%	3.0%	-12.0%	24.3%	24.9%	



SIC INDUSTRY CODES MASTER LISTING

AGRICULTURE

1. **AGRICULTURE/FORESTRY/ANIMALS** – Production crops, livestock or animal specialties, veterinarians, pet grooming/stores, landscaping services, agricultural products/services, forestry, fishing, hunting or trapping.

MINING

10. **MINING/GAS & OIL EXTRACTION** – Metal or coal mining, oil or gas extraction, mining or quarrying of non-metallic minerals (except fuels).

CONSTRUCTION

15. **CONSTRUCTION/GENERAL CONTRACTORS & SUBCONTRACTORS** – Building construction general contractor or subcontractor (lump sum), heavy construction.

MANUFACTURING

20. **FOOD MANUFACTURING** – In-City only
21. **TEXTILE MANUFACTURING/APPAREL/WOOD/PAPER** – Textile mill products, apparel, fabrics, lumber, wood products, furniture or fixtures, paper and allied products.
22. **PRINT/CHEMICAL/PLASTICS/RUBBER MANUFACTURING** – Printing, silk screening, publishing and allied industries, chemicals and allied products, petroleum refining, plastics and rubber products.
23. **GLASS/STONE/LEATHER MANUFACTURING** – Leather and leather products, stone, clay, glass and concrete products.
24. **METAL/MACHINERY MANUFACTURING** – Fabricated metal products, industrial and commercial machinery, and transportation equipment.
25. **ELECTRONICS/COMPUTER MANUFACTURING** – Electronic and electrical equipment and components, and computer equipment.
26. **MEASURING/MEDICAL/OPTICAL MANUFACTURING** – Measuring, analyzing and controlling instruments, photographic, medical and optical goods, beauty products.

COMMUNICATIONS/UTILITIES/TRANSPORTATION

40. **TRANSPORTATION/FREIGHT/PIPELINES** – Railroad, local and suburban transit, motor freight, USPS, air or water transportation, pipelines, transportation services.
41. **ELECTRIC/GAS/SANITARY** – Electric, gas and sanitary services.
42. **COMMUNICATIONS - WIRELESS**
43. **COMMUNICATIONS - INTERNET SERVICE PROVIDER**
44. **COMMUNICATIONS – LOCAL EXCHANGE PROVIDER** – Land lines
45. **COMMUNICATIONS – LONG DISTANCE PROVIDER** - Land lines
46. **COMMUNICATIONS – SATELLITE**
47. **COMMUNICATIONS – EQUIPMENT/CABLING**
48. **COMMUNICATIONS – STREAMING/OTHER**

WHOLESALE

50. **WHOLESALE** – Durable or non-durable goods.

RETAIL

52. **BUILDING MATERIALS/HARDWARE** – Construction or building materials, hardware, garden supply and mobile home dealers.
53. **GENERAL MERCHANDISE/OTHER RETAIL (formerly 59)** – In-City brick-and-mortar, online retail, arts & crafts, all other retail.
54. **FOOD STORES** – All packaged food incl. special events, supplements.
55. **AUTO DEALERS/GAS SERVICE STATIONS**
56. **APPAREL AND ACCESSORY STORES**
57. **HOME FURNITURE/DECOR/HOME APPLIANCE**
58. **EATING AND DRINKING PLACES**

FINANCE/LEASING

60. **FINANCE/INSURANCE/REAL ESTATE** – Depository institutions, security and commodity brokers, dealers, exchanges and services, insurance carriers, agents, brokers, real estate, property management, holding and other investment offices.
61. **LEASING/RENTAL COMPANIES** – Lessors of tangible personal property.

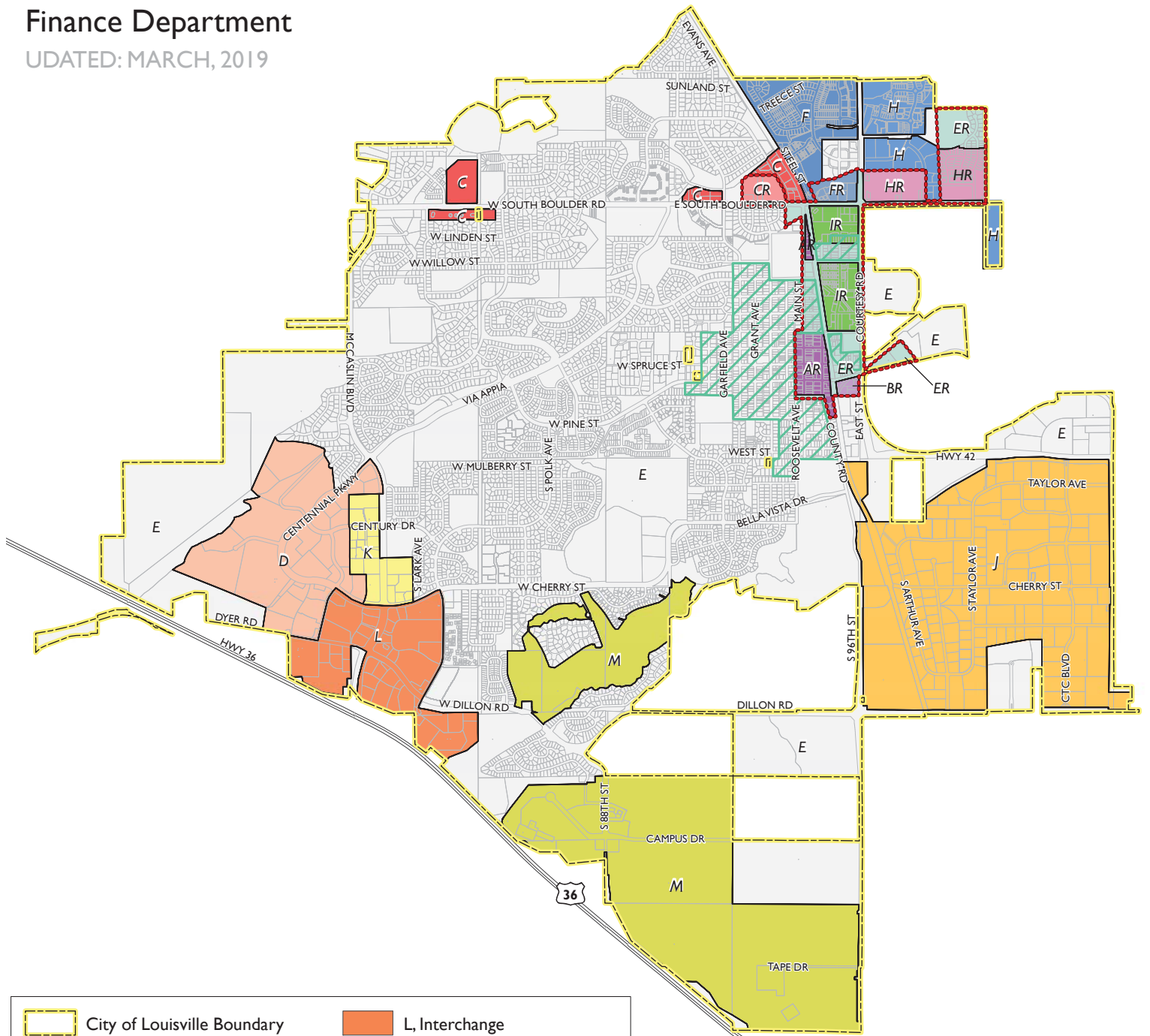
SERVICES




















70. **HOTELS AND OTHER LODGING PLACES**
71. **PERSONAL/BUSINESS SERVICES** – Photographers, salons, security monitoring, interior design, marketing.
72. **AUTO REPAIR AND SERVICES/OTHER REPAIR SERVICES** – Any repair service (parts only to 59).
73. **AMUSEMENT/RECREATION SERVICES** – Gyms, rec center, golf course.
74. **HEALTH/MEDICAL SERVICES** – All supplies, equipment, repairs, services.
75. **LEGAL/ACCOUNTING SERVICES**
76. **EDUCATIONAL SERVICES/SOCIAL SERVICES** – Lessons, training, seminars, fundraising.
77. **MEMBERSHIP ORGANIZATION/NON-PROFIT ORGANIZATION**
78. **ENGINEERING/RESEARCH/MANAGEMENT/CONSULTING/SOFTWARE** – All industry software.
79. **OTHER SERVICES**

Tax District Map


Finance Department

UPDATED: MARCH, 2019



	City of Louisville Boundary		L, Interchange
	Urban Renewal Authority		H, Louisville Plaza
	Old Town Overlay District		HR, Louisville Plaza URA
Tax Districts			
	D, Centennial Valley Business Park		K, McCaslin North
	J, Colorado Technical Center		BR, Pine Street Plaza URA
	AR, Downtown URA		C, South Boulder Road
	F, Highway 42 North		CR, South Boulder Road URA
	FR, Highway 42 North URA		M, South Subdivision
	IR, Highway 42 South URA		E, Residential
			ER, Residential URA

0 0.25 0.5 1 1.5 2 Miles



**SUBJECT: PROPOSED WRITE-OFFS OF UNCOLLECTIBLE ACCOUNTS
RECEIVABLE**

DATE: FEBRUARY 16, 2023

PRESENTED BY: RYDER BAILEY, FINANCE DIRECTOR

SUMMARY:

Each year staff presents to the Finance Committee a listing of accounts receivable to be “written off” as bad debt. These receivables are either deemed uncollectible or are too small for collection procedures.

Section 8.7 of the City’s Financial Policies states, *“The City Manager or Finance Director is authorized to approve a write-off of up to \$100 per individual account. Staff’s request to write-off accounts greater than \$100 must be approved by the Finance Committee. The amounts and reasons for all write-offs will be documented and made available for audit.”*

All the proposed write-offs for 2022 are less than \$100 per account. The total proposed write-offs amount to \$30.70.

Staff will facilitate a general discussion on this topic at the meeting.