

Open Space and Parks Sales Tax Task Force

Meeting Agenda

Monday, March 13, 2023

**Louisville Recreation and Senior Center - Brooks Room
900 Via Appia Way, Louisville, CO
6:00 PM**

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 **+1 719 359 4580**, Webinar ID **#871 8892 0197**.
- You can log in via your computer. Please visit the City's website [here](http://www.louisvilleco.gov/calendar) to link to the meeting: www.louisvilleco.gov/calendar

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

1. Call to Order and Member Introductions (Mayor Dennis Maloney)
2. Public Comment (Please limit to 3 minutes)
3. Purpose of Task Force and Meeting Schedule, Logistics (Mayor Dennis Maloney)
4. History of Open Space and Parks Tax (PROS Director, Adam Blackmore)
5. Open Space and Parks Tax Revenues, Expenditures, and Policies (PROS Director, Adam Blackmore, Finance Director, Ryder Bailey)
6. Adjourn

Next meeting: March 20th, 6:00pm

Citizen Information

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 (303.335.4536 or 303.335.4574) or ClerksOffice@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 del Consejo, por favor llame a la Ciudad al 303.335.4536 o 303.335.4574 o email ClerksOffice@LouisvilleCO.gov.

City of Louisville

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

SUBJECT: OPEN SPACE & PARKS SALES TAX RENEWAL DISCUSSION

DATE: JANUARY 24, 2023

PRESENTED BY: ADAM BLACKMORE, DIRECTOR OF PARKS, RECREATION & OPEN SPACE & MEGAN DAVIS, DEPUTY CITY MANAGER

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 future Parks, has been in place since 1993. The language, but not the percentage or length of term, of the sales and use tax allocation went through a revision in 2002 when use of funds for the operation and maintenance of open spaces and parks was added to the ballot measure. This same percentage, term and language was approved again by the Louisville voters in 2012 via Ballot Measure 2A.

The Parks, Recreation & Open Space department in coordination with the Finance Department and City Manager's Office, would request City Council consideration and direction for the "sunsetting" sales and use tax and any subsequent actions needed for 2023 ballot resolution consideration.

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 & operational programs for Open Space and Parks would be significantly impacted by the direction from City Council for how to proceed with any renewal ballot measure considerations.

Funds are distributed across all aspects of Open Space and Parks. The absence of this funding would negatively impact all areas of Open Space and Parks. This includes trails construction & maintenance: 104th St Regional Trail, Davidson Mesa Trail resurfacing, Aquarius, Davidson Mesa & Harper Lake Trailhead. Funds are also put towards conservation efforts such as the acquisition of Mayhoffer Farm.

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DATE: 1/24/2023

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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 affords Open Space & Parks the opportunity to invest in non-traditional methods of vegetation control, such as implementing the use of goats to mitigate weeds on Open Space and Park lands.

Absence of the revenue provided by the use tax would result in changes to the Open Space & Parks budgets and could postpone or eliminate funding for projects. These projects could include, equipment replacements such as; wood chippers, aerator, plow blade, utility cart, and, mowing deck. The playground at Cottonwood Park needs to have equipment repaired, several parks need to have backstop fencing repaired and several picnic tables need to be replaced. Community Park will need irrigation mainline repairs, the fencing around the dog park, as well as landscape/ pond improvements. The Louisville Sport Complex will require irrigation improvements so that it can continue to be utilized as intended.





RECOMMENDATION:

It is recommended that through discussion the City Council provide direction to staff and/or the relevant Advisory Boards and Committees for how to move this topic forward.

ATTACHMENT(S):

1. 2002 Ballot Issue 2D referencing current Sales & Use Tax language (and voting margin)
2. Ordinance 1617 Series 2012
3. 2012 Coordinated Election Statement & Certificate of Determination
4. 2012 Ballot Issue 2A voting results/margin.
5. 2012 City Manager e-mail: Open Space Revenue & Expenditures 2002-2011
6. 2014 City Manager OSAB presentation regarding Sales & Use Tax
7. Recommended (adopted) Parks & Open Space Budget 2023-2024
8. Public Comments: E-mail from Jessamine Fitzpatrick





STRATEGIC PLAN IMPACT:

<input checked="" type="checkbox"/>	 Financial Stewardship & Asset Management	<input type="checkbox"/>	 Reliable Core Services
<input type="checkbox"/>	 Vibrant Economic Climate	<input checked="" type="checkbox"/>	 Quality Programs & Amenities

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<input type="checkbox"/>	 Engaged Community	<input type="checkbox"/>	 Healthy Workforce
<input type="checkbox"/>	 Supportive Technology	<input type="checkbox"/>	 Collaborative Regional Partner

**COORDINATED MAIL BALLOT ELECTION
STATEMENT AND CERTIFICATE OF DETERMINATION
OF A SPECIAL ELECTION HELD IN LOUISVILLE, COLORADO
ON TUESDAY, NOVEMBER 5, 2002**

BALLOT ISSUE 2A

SHALL CITY OF LOUISVILLE DEBT BE INCREASED \$23,100,000, WITH A REPAYMENT COST OF \$39,500,000, AND SHALL CITY OF LOUISVILLE TAXES BE INCREASED \$1,975,800 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, EXPANDING, AND RENOVATING RECREATIONAL AND CULTURAL FACILITIES OF THE CITY CONSISTING OF THE LOUISVILLE LIBRARY, THE LOUISVILLE RECREATION/SENIOR CENTER, AND OUTDOOR POOL FACILITIES, TO INCLUDE ALL NECESSARY LAND, EQUIPMENT, FURNISHINGS, IMPROVEMENTS AND INCIDENTALS FOR SUCH FACILITIES; 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 5.340 MILLS BEGINNING JANUARY 1, 2003 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 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?

YES 3,497
NO 4,165

BALLOT ISSUE 2B

SHALL CITY OF LOUISVILLE TAXES BE INCREASED \$450,000 IN 2003 AND THEN ANNUALLY BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED THEREAFTER FROM THE LEVY OF AN ADDITIONAL SALES AND USE TAX OF 0.140 PERCENT BEGINNING JANUARY 1, 2003 AND CONTINUING THEREAFTER, WITH SUCH TAX TO BE IMPOSED ONLY IF REFERRED MEASURE 2A, REFERRED TO REGISTERED ELECTORS OF THE CITY AT THE NOVEMBER 5, 2002, SPECIAL ELECTION, IS APPROVED BY A MAJORITY OF SUCH ELECTORS; WITH THE NET PROCEEDS OF SUCH SALES AND USE TAX TO BE COLLECTED, RETAINED AND SPENT FOR OPERATING AND MAINTAINING RECREATIONAL AND CULTURAL FACILITIES OF THE CITY AND FOR ANY OTHER LAWFUL MUNICIPAL PURPOSE AND SHALL THE CITY BE PERMITTED TO COLLECT, RETAIN AND EXPEND ALL REVENUES DERIVED FROM SUCH SALES AND USE TAX 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?

YES 2,996
NO 4,382

BALLOT ISSUE 2C

SHALL CITY OF LOUISVILLE TAXES BE INCREASED \$250,000 IN 2003 AND THEN ANNUALLY BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED THEREAFTER BY THE IMPOSITION OF AN EXCISE TAX ON THE LEASING OR RENTING OF ANY LODGING LOCATED IN THE CITY AT THE RATE OF THREE PERCENT (3.0%) BEGINNING JANUARY 1, 2003 AND CONTINUING THEREAFTER, WITH THE NET PROCEED OF SUCH TAX TO BE COLLECTED, RETAINED, AND SPENT FOR OPERATING AND MAINTAINING RECREATIONAL AND CULTURAL FACILITIES OF THE CITY AND FOR ANY LAWFUL MUNICIPAL PURPOSE; AND SHALL THE CITY BE PERMITTED TO COLLECT, RETAIN AND EXPEND ALL REVENUES DERIVED FROM SUCH TAX 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?

YES 4,156
NO 3,241

BALLOT ISSUE 2D

SHALL CITY OF LOUISVILLE TAXES BE INCREASED \$1,500,000 IN 2004 AND THEN ANNUALLY BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED THEREAFTER FROM THE CONTINUATION OF THE SALES AND USE TAX OF 0.375 PERCENT BEGINNING JANUARY 1, 2004 AND EXPIRING TEN YEARS AFTER SUCH DATE; WITH THE NET PROCEEDS OF SUCH SALES AND USE TAX TO BE COLLECTED, RETAINED AND SPENT EXCLUSIVELY FOR THE ACQUISITION OF LAND IN AND AROUND THE CITY OF LOUISVILLE FOR OPEN SPACE BUFFER ZONES, TRAILS, WILDLIFE HABITATS, WETLANDS PRESERVATION AND FUTURE PARKS; AND FOR THE DEVELOPMENT, CONSTRUCTION, OPERATION AND MAINTENANCE OF SUCH OPEN SPACE ZONES, TRAILS, WILDLIFE HABITATS, WETLANDS AND PARKS; AND SHALL THE CITY BE PERMITTED TO COLLECT, RETAIN AND EXPEND ALL REVENUES DERIVED FROM SUCH SALES AND USE TAX 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?

YES 4,861
NO 2,789

I, THE UNDERSIGNED CITY CLERK FOR THE CITY OF LOUISVILLE, COLORADO, DO HEREBY CERTIFY THAT I CONDUCTED, IN COORDINATION WITH BOULDER COUNTY, COLORADO, A REGULAR ELECTION ON TUESDAY, THE 5TH DAY OF NOVEMBER, 2002, FOR BALLOT ISSUES 2A; 2B; 2C AND 2D AND THAT THE RESULTS OF THE ELECTION ARE TRUE AND CORRECT, AS SHOWN BY THE BALLOTS CAST IN THE CITY OF LOUISVILLE, COLORADO.

WITNESS MY HAND AND SEAL THIS 6TH DAY OF NOVEMBER, 2002.

NANCY VARRA
CITY CLERK, CITY OF LOUISVILLE
STATE OF COLORADO
COUNTY OF BOULDER

COORDINATED ELECTION STATEMENT AND CERTIFICATE OF
DETERMINATION OF A REGULAR ELECTION HELD IN LOUISVILLE,
COLORADO ON TUESDAY, NOVEMBER 6, 2012

CANDIDATE FOR OFFICE

OF VOTES

CITY COUNCIL - WARD I

Emily Jasiak

3,097

BALLOT ISSUE 2A

SHALL THE CITY OF LOUISVILLE TAXES BE INCREASED \$1,5000,000 IN 2014 AND THEN ANNUALLY BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED THEREAFTER FROM THE CONTINUATION OF THE SALES TAX OF 0.375 PERCENT BEGINNING JANURY 1, 2014 AND EXPIRING TEN YEARS AFTER SUCH DATE; WITH THE NET PROCEEDS OF SUCH SALES TAX TO BE COLLECTED, RETAINED AND SPENT EXCLUSIVELY FOR THE ACQUISITION OF LAND IN AND AROUND THE CITY OF LOUISVILLE FOR OPEN SPACE BUFFER ZONES; TRAILS; WILDLIFE HABITATS; WETLANDS PRESERVATION AND FUTURE PARKS; AND FOR THE DEVELOPMENT, CONSTRUCTION, OPERATION AND MAINTENANCE OF SUCH OPEN SPACE ZONES, TRAILS, WILDLIFE HABITATS, WETLANDS AND PARKS; AND SHALL THE CITY BE PERMITTED TO COLLECT, RETAIN AND EXPEND ALL REVENUES DERIVED FROM SUCH SALES TAX AS A VOTER-APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

YES	8,082
NO	3,943

I, THE UNDERSIGNED CITY CLERK FOR THE CITY OF LOUISVILLE, COLORADO, CONDUCTED, IN COORDINATION WITH BOULDER COUNTY, AS A REGULAR ELECTION ON TUESDAY, THE 6TH DAY OF NOVEMBER, 2012 FOR A MUNICIPAL CANDIDATE AND , BALLOT ISSUE 2A, I HEREBY CERTIFY THE RESULTS FOR THE REGULAR ELECTION FOR A CANDIDATE, BALLOT ISSUE 2A ARE TRUE AND CORRECT BALLOTS, AS SHOWN BY THE MAIL BALLOTS, IN THE CITY OF LOUISVILLE, COLORADO.

WITNESS MY HAND AND SEAL THIS 13TH DAY OF NOVEMBER, 2012

NANCY VARRA
CITY CLERK, CITY OF LOUISVILLE
STATE OF COLORADO
COUNTY OF BOULDER

**ORDINANCE NO. 1617
SERIES 2012**

AN ORDINANCE IMPOSING FOR AN ADDITIONAL TEN-YEAR PERIOD THE CITY'S THREE-EIGHTHS OF ONE PERCENT (¾ %) SALES TAX FOR OPEN SPACE ACQUISITION, DEVELOPMENT, MAINTENANCE AND RELATED PURPOSES; AND PROVIDING FOR THE SUBMISSION OF THE ORDINANCE TO A VOTE OF THE REGISTERED ELECTORS AT A SPECIAL ELECTION TO BE HELD NOVEMBER 6, 2012.

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

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

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

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

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

WHEREAS, pursuant to resolution adopted by the City Council, the City will hold a special election on November 6, 2012, as a coordinated election pursuant to the Uniform Election Code of 1992, as amended; and

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

WHEREAS, November 6, 2012, is one of the election dates at which TABOR ballot issues may be submitted to the registered electors of the City pursuant to TABOR; and

WHEREAS, pursuant to Ordinance No. 1119, Series 1993, the City Council referred to the voters a TABOR ballot issue concerning imposition for a ten-year period of a temporary ¾ % sales and use tax increase for the acquisition of land in and around the City of Louisville for open

space buffer zones, trails, wildlife habitats, wetlands preservation and future parks, and such ballot issue was approved by a majority of the City's voters; and

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

WHEREAS, pursuant to Ordinance No. 1575, Series 2010, the City Council referred to the voters a TABOR ballot issue for the imposition of a permanent City use tax at a rate of 3.50% to supersede the City's then-current use tax, with revenues from a $\frac{3}{8}$ % percent rate of use tax to be used exclusively for the acquisition of land in and around the City of Louisville for open space buffer zones, trails, wildlife habitats, wetlands preservation and future parks; and for the development, construction, operation and maintenance of such open space zones, trails, wildlife habitats, wetlands and parks, and such ballot issue was approved by a majority of the City's voters; and

WHEREAS, the temporary $\frac{3}{8}$ % sales tax will expire on December 31, 2013, unless it is continued by approval of the City's voters; and

WHEREAS, the City Council is of the opinion that it should refer to the voters at the November 6, 2012 election a TABOR ballot issue concerning continuation of the City's temporary sales tax, as further stated in this ordinance.

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

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

Sec. 3.20.200. Levy of tax; rate.

A. There is hereby levied, and there shall be collected and paid, a sales tax equal to three percent of the purchase price of tangible personal property at retail or the furnishing of services, except that (1) for the ten-year period beginning on January 1, 2014 ~~2004~~, there is hereby levied, and there shall be collected and paid, an additional sales tax of three-eighths of one percent of the purchase price of tangible personal property at retail or the furnishing of services, as authorized at the November 6, 2012 ~~November 5, 2002~~ election, and (2) for the ten-year period beginning on January 1, 2009, there is hereby levied, and there

shall be collected and paid, an additional sales tax of one-eighth of one percent of the purchase price of tangible personal property at retail or the furnishing of services, as authorized at the November 4, 2008 election.

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

Sec. 3.20.600. Sales tax—Capital improvement fund.

D. Revenues from the temporary $\frac{1}{8}$ percent sales tax imposed for the ten-year period beginning on January 1, 2014 ~~2004~~ shall be used exclusively for the acquisition of land in and around the city for open space buffer zones, trails, wildlife habitats, wetlands preservation and future parks; and for the development, construction, operation and maintenance of such open space zones, trails, wildlife habitats, wetlands and parks.

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

Section 3. This ordinance shall not take effect unless and until a majority of the registered voters voting at the special municipal election on November 6, 2012 vote "yes" in response to the following ballot title:

SHALL CITY OF LOUISVILLE TAXES BE INCREASED \$1,500,000 IN 2014 AND THEN ANNUALLY BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED THEREAFTER FROM THE CONTINUATION OF THE SALES TAX OF 0.375 PERCENT BEGINNING JANUARY 1, 2014 AND EXPIRING TEN YEARS AFTER SUCH DATE; WITH THE NET PROCEEDS OF SUCH SALES TAX TO BE COLLECTED, RETAINED AND SPENT EXCLUSIVELY FOR THE ACQUISITION OF LAND IN AND AROUND THE CITY OF LOUISVILLE FOR OPEN SPACE BUFFER ZONES, TRAILS, WILDLIFE HABITATS, WETLANDS PRESERVATION AND FUTURE PARKS; AND FOR THE DEVELOPMENT, CONSTRUCTION, OPERATION AND MAINTENANCE OF SUCH OPEN SPACE ZONES, TRAILS, WILDLIFE HABITATS, WETLANDS AND PARKS; AND SHALL THE CITY BE PERMITTED TO COLLECT, RETAIN AND EXPEND ALL REVENUES DERIVED FROM SUCH SALES TAX 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?

YES _____
NO _____

Section 4. The provisions of this ordinance shall take effect, following passage and approval thereof as provided in Section 3, on January 1, 2014.


Section 5. If any portion of this ordinance is held to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council and the registered voters of the City hereby declare that they would have passed and approved this ordinance and each part hereof irrespective of the fact that any one part be declared invalid.

Section 6. The repeal or modification of any provision of the Municipal Code of the City of Louisville by this ordinance shall not release, extinguish, alter, modify, or change in whole or in part any penalty, forfeiture, or liability, either civil or criminal, which shall have been incurred under such provision, and each provision shall be treated and held as still remaining in force for the purpose of sustaining any and all proper actions, suits, proceedings, and prosecutions for the enforcement of the penalty, forfeiture, or liability, as well as for the purpose of sustaining any judgment, decree, or order which can or may be rendered, entered, or made in such actions, suits, proceedings, or prosecutions.

Section 7. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof are hereby repealed to the extent of such inconsistency or conflict.


INTRODUCED, READ, PASSED ON FIRST READING, AND ORDERED
PUBLISHED this 19 day of June, 2012.



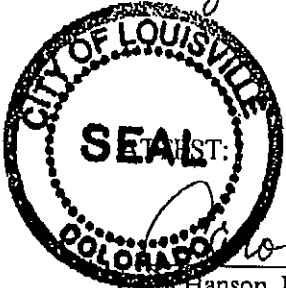

Robert P. Muckle, Mayor


Carol Hanson, Deputy City Clerk

APPROVED AS TO FORM:


Light, Kelly & Dawes, P.C.
City Attorney

PASSED AND ADOPTED ON SECOND AND FINAL READING, this 3 day of July, 2012.



Carol Hanson
Carol Hanson, Deputy City Clerk

Robert P. Muckle
Robert P. Muckle, Mayor

Marla Olson

From: Malcolm Fleming
Sent: Monday, October 29, 2012 5:24 PM
To: City Council
Cc: Joe Stevens; Kevin Watson; Heather Balsler; tom.davinroy@gmail.com; Ember Brignull
Subject: Open Space and Parks Expenditures 2020-2011

Mayor Muckle and Council Members:

John Aguilar from the Daily Camera intends to publish an article concerning the Open Space and Parks Sales Tax measure that is on this year's ballot. To illustrate the importance of that ballot measure I prepared and sent to John the table below. This table shows for the past 10 years (2002-2011) the total revenue accruing to the Open Space and Parks Fund from all sources (including grants, interest earnings, sales of assets (the Damyanovich property) and other miscellaneous revenues) as well as just that portion of revenue from sales and use taxes.

To provide some context, because the Open Space and Parks Fund (OSPF) is not the only source of revenue for the City's Open Space, Parks and Trails operations, land acquisition and capital projects, I also summarized the Open Space and Parks (but not Recreation) expenditures from all sources. As the table shows, OSPF expenditures represent about 44% of total expenditures during 2002-2011.

Regarding the question of how much of the OSPF funds are spent on land acquisition compared with operations, the table reflects that during 2002-2011, 51% of OSPF expenditures were for land acquisition and debt service (33%) and capital outlay (18%), compared with 49% spent on operations.

Regarding the question of how important is the Open Space and Parks sales and use tax to the City...it is critically important. The tax generates about \$1.3 million annually and funds close to half of the City's Open Space and Parks activities. Without that revenue, we would have to make major changes to the City's budget and it would affect all operations (with the possible exception of the City's activities funded from enterprise funds).

Please let me know if you have any questions regarding this information (but as always, do not respond to all, so we don't violate Open Meetings requirements).

Malcolm Fleming

Louisville City Manager
(303) 335-4532
malcolmf@louisvilleco.gov

City of Louisville
Open Space & Parks Revenues and Expenditures
2002-2011

	2002-2011	Percent of Total
Open Space & Parks Fund Revenues		
Open Space & Parks Fund (All Revenue Sources)	16,991,326	100%
Open Space & Parks Fund (Revenue from Sales & Use Tax Only)	11,830,060	70%
 Open Space and Parks Expenditures		
Open Space & Parks Fund	9,731,558	44%
General Fund	6,664,104	30%
Capital Projects Fund	3,375,591	15%
Lottery Fund	2,309,972	10%
	22,081,224	100%
 Open Space and Parks Fund Expenditures		
Open Space & Parks Operations	4,793,708	49%
Land Acquisition & Debt Service	3,213,229	33%
Capital Outlay	1,724,621	18%
	9,731,558	100%

Open Space Advisory Board

Agenda

**Wednesday, November 12th 2014
Louisville Public Library
1st Floor Meeting Room
951 Spruce Street
7:00 pm**

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda
- IV. Approval of Minutes
- V. Public Comments on Items Not on the Agenda
- VI. Discussion Item: **Open Space and Parks Fund- Ballot Measures Establishing and Continuing Funding for Open Space and Parks; Accounting for Open Space and Parks Fund Revenues and Expenditures; and Draft Policy on Open Space and Parks Fund Expenditures and Reserve.**
Presented by: Malcolm Fleming, City Manager
- VII. Discussion Item: Lafayette-Louisville Boundary Area Drainage Improvements
Presented by: Cameron Fowlkes, Public Works Department
- VIII. Discussion Item: Wayfinding- Trail Naming Concepts & Trail Modifications
Presented by: Kristin Cypher and Team, C+B Design
 - a. Wayfinding Tiger Team Update
- IX. Staff Updates
- X. Board Updates
 - a. Education Tiger Team Update
- XI. Discussion Item for Next Meeting on December 10th 2014
 - a. Wayfinding- Review Three Sign Concepts
 - b. Louisville Baseline Energy Survey, Sustainability Advisory Board
 - c. Preparation for Brainstorming Session with City Council
 - d. Open Space 2015 Operational & CIP Budget
- XII. Discussion Item: Upcoming Discussion Items
 - a. January- Preparation for Brainstorming Session with City Council, Officer Elections, 2015 House Keeping, 2015 Goal Setting, Wayfinding Costs & Phasing, Lake Park Open Space (Harney Pond)

Open Space and Parks Funding

Ballot Measures Establishing and Continuing Funding for Open Space and Parks

Ballot Question A initiated through voter petition and approved by Louisville voters in 1993 authorized a ten-year, 3/8% sales and use tax with the revenue from the tax to be used, "exclusively for the acquisition of land in and around the City of Louisville for open space buffer zones, trails, wildlife habitats, wetlands preservation and future parks".

Following that question, in 1994, the City Council placed a measure on the ballot and Louisville voters approved Ballot Issue 2B. This Ballot Issue increased the City's debt by \$4.2 million, with a repayment cost of \$5.8 million, for the purpose of, "acquiring land for open space buffer zones, trails, wild life habitats, wetlands preservation and future parks *and all necessary and appurtenant facilities*", with the debt repaid out of revenues from the City's Open Space Sales and Use Tax (approved through the 1993 Ballot Question A).

Then in 2002, with the 10-year tax approved in 1993 set to expire in 2004, the City Council placed another measure on the ballot. That Ballot Measure 2D, approved by Louisville voters in 2002 authorized a 10-year 3/8% sales and use tax with revenue from the tax to be used, "exclusively for the acquisition of land in an around the City of Louisville for open space buffer zones, trails, wildlife habitats, wetlands preservation and future parks; *and for the development, construction, operation and maintenance of such open space zones, trails, wildlife habitats, wetlands and parks*".

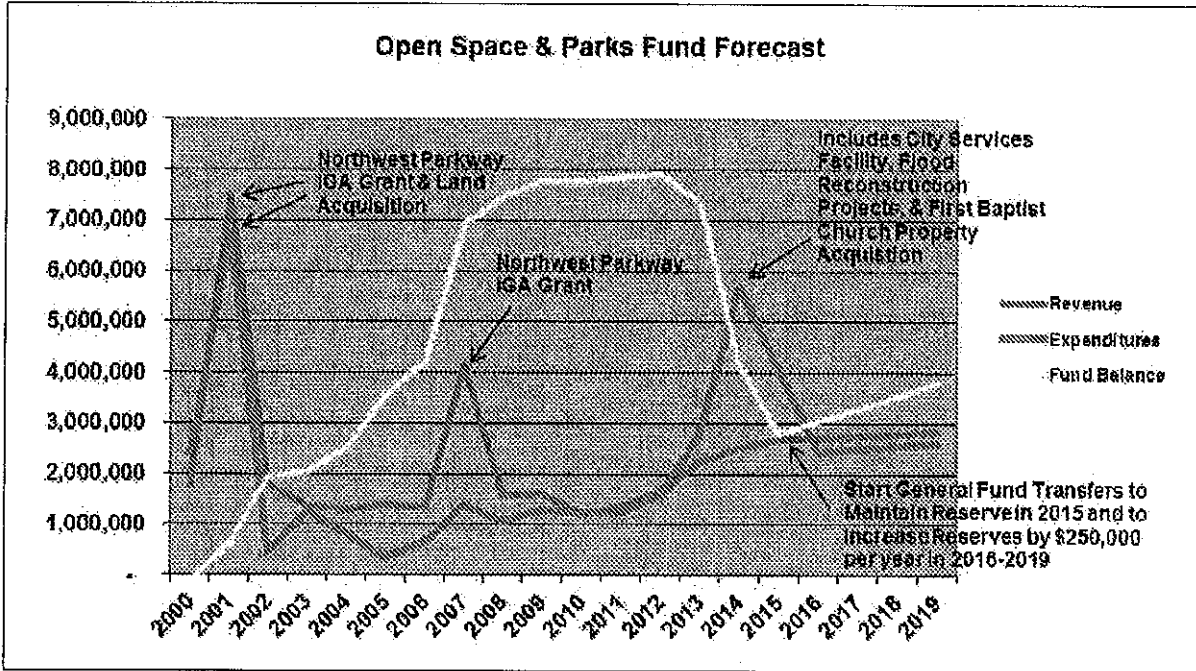
Finally, in 2012, with the 10-year tax approved in 2002 set to expire in 2014, the City Council placed another measure on the ballot. That Ballot Measure 2A, approved by Louisville voters in 2012, also authorized a 10-year 3/8% sales and use tax with revenue from the tax, as also stated in the 2002 Ballot Measure 2D, to be used, "exclusively for the acquisition of land in an around the City of Louisville for open space buffer zones, trails, wildlife habitats, wetlands preservation and future parks; *and for the development, construction, operation and maintenance of such open space zones, trails, wildlife habitats, wetlands and parks*".

While Louisville voters have twice approved ballot measures providing clear authority to spend revenue from the sales and use tax on the development, construction, operation and maintenance of open space, trails, wildlife habitat, wetlands and parks, the origin of the City's funding for open space and parks—and the limitation in the 1993 ballot question restricting use of the funds to land acquisition only—still influences the way many people view how the 3/8% tax revenue should be used today. This perspective could also affect the continued community support for the tax. Consequently, it is very important to clearly show the sources and uses of all funding for all aspects of the City's open space and parks programs, to ensure the City maintains sufficient resources to acquire properties on the City's Open Space Candidate Properties list, and to have clear policies to guide management of the Open Space and Parks Fund.

Accounting for Open Space and Parks Fund Revenues and Expenditures

With the above history in mind, staff has divided the 2015 Open Space and Parks Fund budget into expenditures for Open Space Administration and Operations; Parks

Administration and Operations; and Capital Outlay. The graph below summarizes the Open Space and Parks Fund total revenues, expenditures and fund balance for 2000-2013 (actual), 2014 (estimated) and 2015-2019 (projected). Although there are records going back further, the year 2000 is as far back as the City's current Long-Term Financial Model goes.



As this graph indicates, total revenue to the Fund varies significantly depending on intergovernmental grants and on transfers from other funds. From 2000 to 2013 Tax revenue to the Fund averaged about \$1.25 million and totaled \$17.5 million over that 14-year period. During this same period, the Fund received over \$12.1 million, or about 40% of the total revenue, from intergovernmental grants and transfers from the General Fund, Impact Fee Fund and the Capital Projects Fund. The 2015 recommended budget and forecast also propose transfers from the General Fund of \$250,000 each year in 2015-2019 to provide a larger reserve and ensure there are sufficient funds to purchase Open Space Candidate properties as they become available.

The following table summarizes the total Open Space and Parks Fund revenues and expenditures for 2000-2015, including the three years prior to the adoption of Ballot Measure 2D in 2002 (which authorized the use of tax revenue for development, construction, operation and maintenance of parks in addition to land acquisition), and for the 16-year period of 2000 to 2015 (including estimated amounts for 2014 and projected amounts for 2015).

As the table indicates, for the years prior to the adoption of Ballot Measure 2D in 2002, and implementation of the tax in 2004, the only expenditures from the Fund were for property acquisition, debt service and \$3,730 for legal expenses (presumably associated with the Bond issue). During that period more was spent on property

acquisition (\$8.7 million) than tax revenue accruing to the Fund (\$3.9 million). For 2000 through 2013, amounts equal to roughly 64% of tax revenue were spent on property acquisition, 40% on operations and administration, and 22% for capital outlay (the percentages don't add up to 100% because the expenditures reflect revenue from intergovernmental grants and transfers from other Funds). Including the estimated amounts for 2014 and the proposed amounts for 2015, amounts equal to roughly 61% of tax revenue would be spent on property acquisition, 52% on operations and administration, and 42% for capital outlay (and again the percentages don't add up to 100% because the expenditures reflect revenue from intergovernmental grants and transfers from other Funds).

Open Space and Parks Fund Revenues and Expenditures						
Revenue	2000-2015 (Actual/Projected)		2000-2013 (Actual)		2000-2003 (Actual)	
	Dollars	% of Total	Dollars	% of Total	Dollars	% of Total
Total Taxes	\$20,695,760	58.4%	\$17,491,550	58.1%	\$ 5,146,545	41.5%
Total Intergovernmental Revenue	\$ 8,717,795	24.6%	\$ 7,996,865	25.6%	\$ 5,325,000	42.9%
Total Miscellaneous Revenue	\$ 2,196,485	6.2%	\$ 2,024,395	6.7%	\$ 513,891	4.1%
Transfers from General Fund	\$ 1,671,166	4.7%	\$ 1,089,096	3.6%	\$ 1,089,096	8.8%
Transfers from Impact Fee Fund	\$ 1,309,450	3.7%	\$ 573,460	2.2%	\$ -	0.0%
Transfers from Capital Projects Fund	\$ 327,114	0.9%	\$ 327,114	1.1%	\$ 327,114	2.6%
Total Transfers	\$ 3,307,741	9.3%	\$ 2,089,671	6.9%	\$ 1,416,211	11.4%
Total Open Space & Parks Fund Revenues	\$35,432,169	100.0%	\$30,116,319	100.0%	\$12,401,647	100.0%
Expenditures						
Property Acquisition	\$12,573,087	37.9%	\$11,164,087	48.0%	\$ 9,674,238	89.0%
Total Operations & Administration	\$10,751,758	32.4%	\$ 6,970,778	29.9%	\$ 3,730	0.0%
Other Capital Outlay	\$ 8,659,159	26.1%	\$ 3,943,369	16.9%	\$ -	0.0%
Total Debt Service	\$ 1,192,405	3.6%	\$ 1,192,405	5.1%	\$ 1,192,405	11.0%
Total Open Space & Parks Fund Expenditures	\$33,186,409	100.0%	\$23,290,639	100.0%	\$10,870,373	100.0%
Percent of Tax Revenue Spent On Property Acquisition	60.8%		63.9%		188.0%	
Percent of Tax Revenue Spent On Operations & Administration	52.0%		39.9%		0.0%	
Percent of Tax Revenue Spent On Capital Outlay	41.9%		22.5%		0.0%	

As noted above, staff has divided the 2015 Open Space and Parks Fund budget into expenditures for Open Space Operations and Administration; Parks Operations and Administration; and Capital Outlay. The following tables reflect the annual line item allocation of all Open Space and Parks Fund sources and uses of revenue for 2000-2015. The tables reflect all revenues accruing to the Fund and show that through 2003 there were only expenditures for property acquisition, debt service and \$3,730 for legal expenses. In 2004 the allocation reflects expenditures associated with Open Space and Parks Operations and Administration (reflecting the authority in the 2002 Ballot Measure 2D to spend Open Space and Parks tax revenue on such items). The allocations for 2015 reflect the separation of expenditures into distinct Open Space Operations and Administration and Parks Operations and Administration categories.

The 2015 recommended budget reflects \$1.6 million in Tax revenue; \$1.0 million in revenue from other sources, including a General Fund transfer of \$582,070; \$434,030 in expenditures for Open Space Operations and Administration; \$1.6 million in

City of Louisville
Five-Year Capital Improvement Program
For the Years 2015 Through 2019
Open Space & Parks Fund

Project Description	2015 Budget	2015 Balance	2015 Proposed	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2 Year Total
Property Acquisition	1,268,000	1,389,000	-	-	-	-	-	-
City Services Facility (25%)	1,337,500	1,337,500	1,612,000	(2015 Cost = \$5,450,000, Less Grant = \$3,000,000)				1,612,000
McCaslin/Washington Underpass (50%)	432,630	432,630	-	(Removed \$25,000 in 2015 and \$55,000 in 2016)				-
Trail Improvements	27,500	27,500	-	-	55,000	55,000	55,000	165,000
Annual Tree Planting Program	7,500	7,500	15,000	15,000	15,000	15,000	15,000	75,000
Trail Flood Damage Repair	9,950	9,950	-	-	-	-	-	-
Trails Reconstruction Projects - Flood	600,000	462,880	-	-	-	-	-	-
Lastoka Property Conservation	19,500	19,500	7,000	5,000	10,500	-	-	22,500
Open Space Zoning	-	-	-	14,000	14,000	-	-	28,000
US36 Underpass at Davidson Mesa	162,500	162,500	162,500	25,000	15,000	15,000	-	162,500
Wayfinding & Signs	-	-	-	15,000	15,000	15,000	-	70,000
Davidson Highline Lateral Ditch	-	32,555	-	-	-	-	-	-
New Equipment - Truck	72,000	72,000	-	-	-	-	-	-
Machinery & Equipment	120,000	120,000	125,000	75,000	75,000	75,000	75,000	425,000
Hecia Lake Reservoir Improvements	34,450	34,450	20,000	-	-	-	-	20,000
Irrigation Controller Replacement	-	-	15,000	50,000	50,000	50,000	50,000	215,000
Boundary Treatments	-	-	-	15,000	13,000	25,000	5,000	60,000
Open Space Management Plan Updates	-	-	-	40,000	-	-	-	40,000
Trail Counters	-	-	-	15,000	-	-	-	15,000
Park Signs	-	-	-	15,000	15,000	15,000	15,000	60,000
Renovation of Demonstration Garden	-	-	-	34,200	-	-	-	34,200
Prescribed Burns	-	(Moved Forward One Year)	-	7,000	8,000	8,000	-	23,000
Parking Lot Improvements	-	-	-	-	17,500	-	-	17,500
Demonstration Gardens	-	-	-	(Moved Beyond Five Years)				-
New Trail from Tennis Center	-	-	-	(Moved Beyond Five Years)				-
Total Open Space & Parks Fund	4,091,570	4,107,790	1,982,000	300,200	288,000	259,000	216,000	3,045,200

Annual tax revenue to the Open Space and Parks Fund is about \$1.6 million, not including transfers from the General Fund or other sources. However, annual operations and maintenance costs for all of the City's Open Space and Parks related activities (excluding land acquisition and capital outlay) is just over \$2.0 million annually. Consequently, it is necessary to either transfer funds from the General Fund to the Open Space and Parks Fund to cover these expenses and to maintain or increase Open Space and Parks Fund reserves, or it is necessary to reduce expenditures.

Draft Policy on Open Space and Parks Fund Expenditures and Reserve

To ensure there are sufficient funds to acquire Candidate Open Space properties when they become available, and to ensure there is sufficient funding to appropriately maintain the Open Space and Parks properties the City already owns, staff recommends Council adopt a fiscal policy concerning Open Space and Parks Fund (OSPF) expenditure priorities, the target reserve to maintain in the OSPF, and the actions to take in the event City purchase of a Candidate Open Space property would cause the reserve balance to be lower than the target reserve. For discussion purposes, which staff recommends take place first with the Open Space Advisory Board and then with the City Council Finance Committee, before final consideration by the City Council, staff suggests the following draft policy:

DISCUSSION DRAFT POLICY

The Open Space and Parks Fund exists to provide funding for the City's Open Space and Parks system. Louisville voters in 1993 approved the taxes that provided revenue for this Fund and specified the revenue from those taxes could be used only for the acquisition of land in and around the City of Louisville for open space buffer zones, trails, wildlife habitats, wetlands preservation and future parks. In 2002 Louisville voters approved continuing the taxes for these same purposes as well as for the development, construction, operation and maintenance of such open space zones, trails, wildlife habitats, wetlands and parks. In 2012 Louisville voters approved continuing the taxes again for these same (comprehensive) purposes. In recognition of this history, the City Council's policy regarding these funds is as follows:

1. The City shall prioritize expenditures from the Open Space and Parks Fund in the following priority order:
 - a. Acquisition of land in and around the City of Louisville for open space buffer zones, trails, wildlife habitats, wetlands preservation and future parks
 - b. Development, construction, operation and maintenance of such open space zones, trails, wildlife habitats, wetlands and parks
2. To ensure there are adequate funds to acquire properties on the City's Candidate Open Space ranking, the City shall:
 - a. Maintain a year-end reserve balance in the Open Space and Parks Fund at least equal to an amount sufficient to cover the City's share (considering other likely joint partners) of the total projected cost of acquiring the three highest priority Candidate Open Space properties.
 - b. Project the cost indicated in section 2.a above by multiplying the total acreage of the three highest priority Candidate Open Space properties by a per acre value recommended by the Open Space Advisory Board based on a review of, among other things, the average per acre assessed value of agriculturally zoned land in and around the City of Louisville
3. In the event City purchase of a Candidate Open Space property would cause the year-end reserve balance in the Open Space and Parks Fund to be lower than the amount specified in section 2 above, the City Council shall evaluate options for restoring the reserve balance to the specified level, and a time frame for that action. Those options may include:
 - a. Increasing General Fund transfers to the Open Space and Parks Fund and reducing General Fund resources available for other programs
 - b. Securing a loan from Boulder County to jointly purchase a Candidate Open Space property or properties and repaying that loan over time with available Open Space and Parks Fund revenue
 - c. Seeking approval of bonds to finance acquisition of Candidate Open Space property and paying the debt service with revenue from the Open Space and Parks Fund

- d. Delaying and/or reducing expenditures for development, construction, operation and maintenance of open space zones, trails, wildlife habitats, wetlands and parks
- e. Other options that Council may wish to consider

Open Space & Parks Fund
City Manager's Recommended Biennial Budget - 2023 & 2024

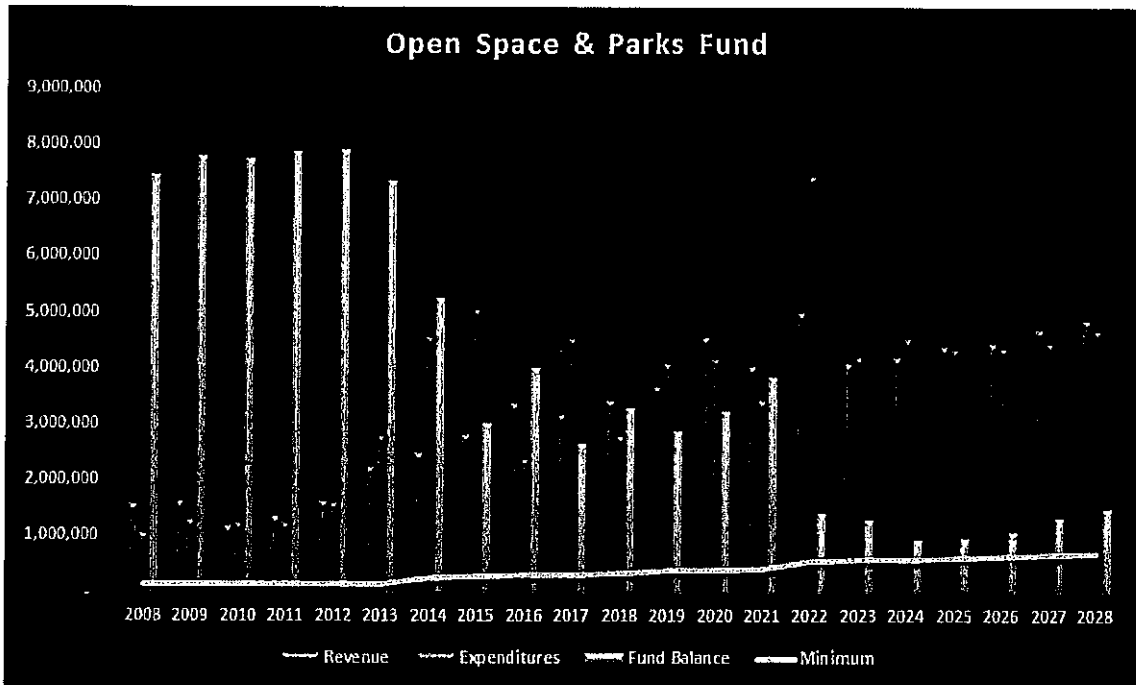
	2019 Actual	2020 Actual	2021 Actual	2022		2023 Recom'd Budget	2024 Recom'd Budget
				Amended Budget	Current Estimate		
Revenue:							
Taxes:							
Sales Taxes	1,766,284	1,618,529	1,881,624	2,069,790	2,107,420	2,265,480	2,378,750
Use Taxes	599,737	507,044	666,860	601,940	631,260	587,400	639,070
Intergovernmental Revenue	3,500	1,001,135	21,594	1,132,000	1,132,000	-	-
Miscellaneous Revenue:							
Land Dedication Fees	166,955	205,359	426,124	-	-	-	-
Other Miscellaneous Revenue	133,939	88,923	55,345	73,360	167,810	61,170	61,940
Other Financing Sources	10,390	10,544	34,327	-	-	-	-
Interfund Transfers	981,840	1,117,466	951,680	920,300	973,260	1,165,370	1,115,230
Total Revenue	3,662,644	4,548,999	4,037,554	4,797,390	5,011,750	4,079,420	4,194,990
Expenditures:							
Central Fund-Wide Charges	317,982	344,538	354,887	427,970	498,390	458,450	491,660
Snow & Ice Removal	91,685	93,143	111,553	114,800	117,710	127,400	133,470
Open Space Administration & Operations	342,815	369,021	423,517	556,360	564,410	620,380	596,250
Open Space Acquisition	8,919	4,076	5,096	4,390	4,390	14,680	14,990
Open Space Education & Outreach	186,742	185,226	250,954	253,920	256,860	256,250	270,210
Open Space Trail Maintenance	88,514	94,217	127,867	126,390	127,400	149,500	152,920
Open Space New Trails	19,091	20,488	25,000	24,760	24,880	27,700	29,270
Parks Administration & Operations	1,631,816	1,521,250	1,611,838	2,157,220	2,208,710	2,380,270	2,226,120
Capital - Snow & Ice Removal	4,035	33,228	-	-	-	-	-
Capital - Parks	127,114	33,685	94,344	1,440,090	1,440,090	-	-
Capital - Open Space Maintenance	34,973	-	207,431	20,000	22,960	-	-
Capital - Open Space Education & Outreach	44,652	3,563	-	-	-	-	-
Capital - Open Space Trail Maintenance	308,211	(60,179)	2,923	637,820	637,820	-	-
Capital - Open Space New Trails	868,446	1,539,890	223,220	1,753,450	1,753,450	-	-
Capital - Parks & Recreation	-	-	-	-	-	410,400	861,900
Total Expenditures	4,074,997	4,182,144	3,438,629	7,517,170	7,657,070	4,445,030	4,776,790
Revenue Over/(Under) Expenditures	(412,353)	366,856	598,925	(2,719,780)	(2,645,320)	(365,610)	(581,800)
Projected Operating Turnback	N/A	N/A	N/A	219,950	228,170	242,080	234,890
Beginning Fund Balance	3,275,092	2,862,739	3,229,595	3,828,519	3,828,519	1,411,369	1,287,839
Ending Fund Balance	2,862,739	3,229,595	3,828,519	1,328,689	1,411,369	1,287,839	940,929

While the minimum unrestricted fund balance is set at 15% of current operating expenditures, the targeted unrestricted fund balance will be at or above 25% of current operating expenditures.

The projected General Fund balance at the end of 2028 is \$7.5 million. This equates to 24% of operating expenditures and is very close to the targeted fund balance as defined in the Reserve Policy.

Open Space & Parks Fund

Incorporating the revenue projections, the operating expenditure targets and the interfund transfer projections outlined in the preceding discussion, along with the impacts of the recommended Capital Improvements Plan, the following graph summarizes a history and projection of revenue, expenditures and fund balances for the Open Space & Parks Fund.



The City's Reserve Policy for the Open Space & Parks Fund states,

The minimum fund balance of the Open Space and Parks Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this policy, operating expenditures include only open space and parks operations and exclude all interfund transfers and capital outlay.

The Open Space & Parks Fund requires a recurring annual transfer from the General Fund to fund its operating deficit. This annual transfer will be calculated by taking the amount of funding provided by the General Fund for Parks in 2007 (\$626,900) and inflating that amount on an annual basis by the regional Consumer Price Index for All Urban Consumers. The 2007 funding level for Parks is the

Inter-Fund Transfers

The following two tables summarize the recommended transfers between funds for 2023 and 2024.

Inter-Fund Transfers Matrix 2023 Recommended Budget							
Transfers Out	Transfers In						Total
	General Fund	OS&P Fund	Cemetery Fund	Recreation Fund	Capital Projects Fund	Rec Center Debt Service	
General Fund	-	983,480 ^a	169,850 ^b	1,225,750 ^c	3,000,000 ^d	-	5,379,080
Cemetery Perpetual Care Fund	-	-	12,480 ^e	-	-	-	12,480
Historic Preservation Fund	190,190 ^f	-	-	-	-	-	190,190
Capital Project Fund	-	-	-	148,360 ^g	-	-	148,360
Impact Fee Fund	-	181,890 ^h	-	-	166,300 ^h	-	348,190
Recreation Center Construction	-	-	-	-	-	120,000 ⁱ	120,000
Total	<u>190,190</u>	<u>1,165,370</u>	<u>182,330</u>	<u>1,374,110</u>	<u>3,166,300</u>	<u>120,000</u>	<u>6,198,300</u>

^a Annual recurring support for operations and capital. Reduced by net revenue from Marshall Fire rebuild.
^b Annual recurring support for operations and capital.
^c Annual recurring support for operations and capital. Reduced by net revenue from Marshall Fire rebuild.
^d One-time transfer for funding Capital Improvement Program.
^e Annual recurring transfer of interest earned used to fund operations and capital.
^f Annual recurring transfer for reimbursement of costs associated with Museum Services.
^g Annual recurring support for capital.
^h Annual transfer of impact fee revenue for projects eligible for this type of funding.
ⁱ One-time transfer of remaining funds in Recreation Center Construction Fund.

Inter-Fund Transfers Matrix 2024 Recommended Budget							
Transfers Out	Transfers In					Total	
	General Fund	OS&P Fund	Cemetery Fund	Recreation Fund	Capital Projects Fund		
General Fund	-	1,017,900 ^a	131,840 ^b	1,268,650 ^c	-	2,418,390	
Cemetery Perpetual Care Fund	-	-	16,780 ^d	-	-	16,780	
Historic Preservation Fund	201,190 ^e	-	-	-	-	201,190	
Capital Project Fund	-	-	-	153,550 ^f	-	153,550	
Impact Fee Fund	-	97,330 ^g	-	-	215,410 ^g	312,740	
Total	<u>201,190</u>	<u>1,115,230</u>	<u>148,620</u>	<u>1,422,200</u>	<u>215,410</u>	<u>3,102,650</u>	

^a Annual recurring support for operations and capital.
^b Annual recurring support for operations and capital.
^c Annual recurring support for operations and capital.
^d Annual recurring transfer of interest earned used to fund operations and capital.
^e Annual recurring transfer for reimbursement of costs associated with Museum Services.
^f Annual recurring support for capital.
^g Annual transfer of impact fee revenue for projects eligible for this type of funding.

MEMORANDUM

TO: MAYOR AND CITY COUNCIL

FROM: ANNETTE A. BRAND
CITY ADMINISTRATOR

DATE: August 17, 1993

SUBJECT: Ordinance No. 1119, Series 1993 - Imposing a Temporary Sales and Use Tax Increase for the Acquisition of Land for Open Space Buffer Zones, Trails, Wildlife Habitats, Wetlands Preservation and Future Parks - 2nd Reading - Public Hearing (Publ. Lvl. Taxes 8/4/93)

ORIGINATING DEPARTMENT: City Attorney

SUMMARY:

See attached Ordinance No. 1119, Series 1993.

RECOMMENDATION:

Mayor and Council pass or deny Ordinance No. 1119, Series 1993 at 2nd and final reading.



SUBJECT
ORDINANCE NO. 1119, SERIES 1993
2ND READING - PUBLIC HEARING

AGENDA ITEM

6C

CITY OF LOUISVILLE

GRIFFITHS & TANOUH, P.C.
ATTORNEYS AT LAW

BLAKE STREET TERRACE
1860 BLAKE STREET, SUITE 350
DENVER, COLORADO 80202

TEL (303) 298-1601
FAX (303) 298-1627

MEMORANDUM

TO: Mayor and Councilmembers
City of Louisville

FROM: Susan K. Griffiths *SKG*

DATE: August 12, 1993

SUBJECT: Ordinance No. 1119, regarding the open
space tax initiative

The City Clerk has found that there are sufficient valid signatures on the petition initiating an ordinance for an open space tax.

Pursuant to state law, C.R.S. §1-40-128, as amended, the City Council must now adopt the initiated ordinance without alteration or refer the initiated ordinance to the registered electors of the City.

Because the initiated ordinance proposes an increase in the City sales and use taxes, Colorado Constitution, Article X, Section 20 (TABOR or Amendment One), requires voter approval even if the Council adopts the initiated ordinance without alteration.

At its last meeting, the Council adopted on first reading Ordinance No. 1119. Attached is a copy of Ordinance No. 1119, amended so as to be in the exact form of the initiated ordinance. (Minor non-substantive alterations appeared in Ordinance No. 1119 as adopted on first reading so as to avoid no longer relevant statements, such as references to "this petition" in the fourth Whereas clause. On reflection, these alterations were removed in the attached copy of Ordinance No. 1119 to be adopted on second reading in order to comply with the "without alteration" requirement of C.R.S. §1-40-128.)

At its August 17, 1993, meeting, the Council must either adopt Ordinance No. 1119 on second reading, in the attached amended form, or not adopt Ordinance No. 1119 on second reading and refer the proposed initiated ordinance directly to the voters at the November City election. The ballot question is the same whichever action the Council takes.

cc: Annette Brand, City Administrator
001298/10435/mw@cityoflouisville.gov/119.mw

ORDINANCE NO. 1119
SERIES 1993

AN ORDINANCE IMPOSING A TEMPORARY SALES AND USE TAX INCREASE FOR THE ACQUISITION OF LAND FOR OPEN SPACE BUFFER ZONES, TRAILS, WILDLIFE HABITATS, WETLANDS PRESERVATION AND FUTURE PARKS.

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

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

WHEREAS, the residents of Louisville currently desire the acquisition of land for open space, and

WHEREAS, the residents of Louisville recognize the importance of planning, both financially and geographically, for open space to balance our remaining planning areas, and

WHEREAS, the City of Louisville must comply with the Constitution of the State of Colorado, it is necessary to have voter approval to allow funds collected through a city tax to be reserved for and carried over to subsequent years, and

WHEREAS, a sufficient number of qualified electors of the City of Louisville, Colorado have signed this petition, the City of Louisville shall adopt the following:

AN ORDINANCE TO INCREASE THE CITY OF LOUISVILLE'S SALES AND USE TAX BY 3/8% TO GO INTO EFFECT ON JANUARY 1, 1994 AND EXPIRE 10 YEARS FROM THAT DATE; THIS INCREASE WILL PRODUCE APPROXIMATELY \$500,000 DOLLARS IN THE FIRST YEAR OF ADOPTION. THE CITY OF LOUISVILLE SHALL BE ENTITLED TO COLLECT AND SPEND THE REVENUES FROM SUCH TAX INCREASE WITHOUT LIMITATION OR CONDITION UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION. THIS SALES AND USE TAX PERCENTAGE INCREASE WILL BE USED EXCLUSIVELY FOR THE ACQUISITION OF LAND. THIS LAND WILL BE PURCHASED IN AND AROUND THE CITY OF LOUISVILLE FOR OPEN SPACE BUFFER ZONES, TRAILS, WILDLIFE HABITATS, WETLAND PRESERVATION AND FUTURE PARKS. WHERE AND WHEN DEEMED COST EFFECTIVE, THE CITY OF LOUISVILLE MAY ENTER INTO THESE PURCHASES OF LAND IN COOPERATION WITH OTHER GOVERNMENT AGENCIES. THIS ORDINANCE ENACTED BY A VOTE OF THE ELECTORS OF THE CITY OF LOUISVILLE WILL ALLOW UNUSED MONIES GAINED FROM THIS TAX INCREASE TO BE CARRIED OVER TO SUBSEQUENT YEARS IN

ORDER TO PURCHASE OUTRIGHT OR ENTER INTO LEASE PURCHASE OR MULTI-YEAR CONTRACTS FOR THE PURCHASE OF LAND AS DESCRIBED ABOVE. IF ANY PART OF THIS ORDINANCE IS HELD TO BE INVALID IN A FINAL JUDGEMENT OF ANY COURT, EVERY OTHER PART SHALL REMAIN IN EFFECT.

Section 2. This ordinance shall not take effect unless and until a majority of the registered electors voting at the November 2, 1993, City election vote yes in response to the following ballot title:

SHALL CITY OF LOUISVILLE TAXES BE INCREASED BY IMPOSING A TEMPORARY SALES AND USE TAX OF 3/8% FOR TEN YEARS, BEGINNING JANUARY 1, 1994, TO RAISE APPROXIMATELY \$500,000 ANNUALLY (IN THE FIRST YEAR), WITH REVENUES FROM THE INCREASE TO BE USED EXCLUSIVELY FOR THE ACQUISITION OF LAND IN AND AROUND THE CITY OF LOUISVILLE FOR OPEN SPACE BUFFER ZONES, TRAILS, WILDLIFE HABITATS, WETLANDS PRESERVATION AND FUTURE PARKS, SUCH REVENUES TO BE COLLECTED AND SPENT WITHOUT LIMITATION OR CONDITION UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?

Section 1. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof are hereby repealed to the extent of such inconsistency or conflict.

INTRODUCED, READ, PASSED ON FIRST READING, AND ORDERED PUBLISHED this _____ day of _____, 1993.

Tom Davidson, Mayor

ATTEST:

Maj-Lis Kemper, City Clerk

APPROVED AS TO FORM:

Griffiths & Tanoue, P.C.
City Attorney

PASSED AND ADOPTED ON SECOND AND FINAL READING, this _____
day of _____, 1993.

Tom Davidson, Mayor

ATTEST:

Maj-lis Kemper, City Clerk

001201/017(000)z:lville@postnet2.com

ORDINANCE NO. 1119
SERIES 1993

AN ORDINANCE IMPOSING A TEMPORARY SALES AND USE TAX INCREASE FOR THE ACQUISITION OF LAND FOR OPEN SPACE BUFFER ZONES, TRAILS, WILDLIFE HABITATS, WETLANDS PRESERVATION AND FUTURE PARKS.

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

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

WHEREAS, the residents of Louisville currently desire the acquisition of land for open space, and

WHEREAS, the residents of Louisville recognize the importance of planning, both financially and geographically, for open space to balance our remaining planning areas, and

WHEREAS, the City of Louisville must comply with the Constitution of the State of Colorado, it is necessary to have voter approval to allow funds collected through a city tax to be reserved for and carried over to subsequent years, and

WHEREAS, a sufficient number of qualified electors of the City of Louisville, Colorado have signed this petition, the City of Louisville shall adopt the following:

AN ORDINANCE TO INCREASE THE CITY OF LOUISVILLE'S SALES AND USE TAX BY 3/8% TO GO INTO EFFECT ON JANUARY 1, 1994 AND EXPIRE 10 YEARS FROM THAT DATE; THIS INCREASE WILL PRODUCE APPROXIMATELY \$500,000 DOLLARS IN THE FIRST YEAR OF ADOPTION. THE CITY OF LOUISVILLE SHALL BE ENTITLED TO COLLECT AND SPEND THE REVENUES FROM SUCH TAX INCREASE WITHOUT LIMITATION OR CONDITION UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION. THIS SALES AND USE TAX PERCENTAGE INCREASE WILL BE USED EXCLUSIVELY FOR THE ACQUISITION OF LAND. THIS LAND WILL BE PURCHASED IN AND AROUND THE CITY OF LOUISVILLE FOR OPEN SPACE BUFFER ZONES, TRAILS, WILDLIFE HABITATS, WETLAND PRESERVATION AND FUTURE PARKS. WHERE AND WHEN DEEMED COST EFFECTIVE, THE CITY OF LOUISVILLE MAY ENTER INTO THESE PURCHASES OF LAND IN COOPERATION WITH OTHER GOVERNMENT AGENCIES. THIS ORDINANCE ENACTED BY A VOTE OF THE ELECTORS OF THE CITY OF LOUISVILLE WILL ALLOW UNUSED MONIES GAINED FROM THIS TAX INCREASE TO BE CARRIED OVER TO SUBSEQUENT YEARS IN

ORDER TO PURCHASE OUTRIGHT OR ENTER INTO LEASE PURCHASE OR MULTI-YEAR CONTRACTS FOR THE PURCHASE OF LAND AS DESCRIBED ABOVE. IF ANY PART OF THIS ORDINANCE IS HELD TO BE INVALID IN A FINAL JUDGEMENT OF ANY COURT, EVERY OTHER PART SHALL REMAIN IN EFFECT.

Section 2. This ordinance shall not take effect unless and until a majority of the registered electors voting at the November 2, 1993, City election vote yes in response to the following ballot title:

SHALL CITY OF LOUISVILLE TAXES BE INCREASED BY IMPOSING A TEMPORARY SALES AND USE TAX OF 3/8% FOR TEN YEARS, BEGINNING JANUARY 1, 1994, TO RAISE APPROXIMATELY \$500,000 ANNUALLY (IN THE FIRST YEAR), WITH REVENUES FROM THE INCREASE TO BE USED EXCLUSIVELY FOR THE ACQUISITION OF LAND IN AND AROUND THE CITY OF LOUISVILLE FOR OPEN SPACE BUFFER ZONES, TRAILS, WILDLIFE HABITATS, WETLANDS PRESERVATION AND FUTURE PARKS, SUCH REVENUES TO BE COLLECTED AND SPENT WITHOUT LIMITATION OR CONDITION UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?


Section 3. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof are hereby repealed to the extent of such inconsistency or conflict.

INTRODUCED, READ, PASSED ON FIRST READING, AND ORDERED PUBLISHED this 3rd day of August, 1993.



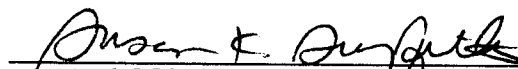
Tom Davidson, Mayor

ATTEST:



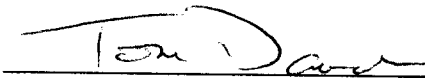
Majlis Kemper, City Clerk

APPROVED AS TO FORM:




Griffiths & Tanoue, P.C.
City Attorney

PASSED AND ADOPTED ON SECOND AND FINAL READING, this 17th
day of August, 1993.



Tom Davidson, Mayor

ATTEST:



Majlis Kemper, City Clerk

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**ORDINANCE NO. 1395
SERIES 2002**

AN ORDINANCE SUBMITTING TO THE REGISTERED ELECTORS AT THE NOVEMBER 5, 2002, SPECIAL ELECTION A BALLOT ISSUE CONCERNING CONTINUATION OF THE CITY SALES AND USE TAX FOR OPEN SPACE ACQUISITION, DEVELOPMENT, MAINTENANCE AND RELATED PURPOSES.

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

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

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

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

WHEREAS, pursuant to Ordinance No. 1391, Series 2002, the City will hold a special election on November 5, 2002, as a coordinated election pursuant to the Uniform Election Code of 1992, as amended; and

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

WHEREAS, November 5, 2002, is one of the election dates at which TABOR ballot issues may be submitted to the registered electors of the City pursuant to TABOR; and

WHEREAS, pursuant to Ordinance No. 1119, Series 1993, the City referred to the voters a TABOR ballot issue concerning imposition of a temporary $\frac{3}{8}$ % sales and use tax increase for the acquisition of land for open space buffer zones, trails, wildlife habitats, wetlands preservation and future parks; and

WHEREAS, such TABOR ballot issue was approved by a majority of the City's voters;
and

WHEREAS, this temporary $\frac{3}{8}$ % sales and use tax will expire on December 31, 2003, unless it is continued by approval of the City's voters; and

WHEREAS, the City Council is of the opinion that it should refer to the voters at the November 5, 2002 election a TABOR ballot issue concerning a proposed continuation of the City's temporary sales and use tax, as further stated in this ordinance.

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

Section 1. Pursuant to applicable provisions of the laws of the State of Colorado and the City of Louisville Home Rule Charter, the City Council hereby submits to the registered electors of the City, at the special election to be held on November 5, 2002 (the "election"), the ballot issue specified in Section 2 of this ordinance.

Section 2. The following ballot issue, certified in substantially the form set forth below, is hereby referred to the registered electors of the City and shall appear on the ballot of the City of Louisville special election to be held on November 5, 2002:

SHALL CITY OF LOUISVILLE TAXES BE INCREASED \$1,500,000 IN 2004 AND THEN ANNUALLY BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED THEREAFTER FROM THE CONTINUATION OF THE SALES AND USE TAX OF 0.375 PERCENT BEGINNING JANUARY 1, 2004 AND EXPIRING TEN YEARS AFTER SUCH DATE; WITH THE NET PROCEEDS OF SUCH SALES AND USE TAX TO BE COLLECTED, RETAINED AND SPENT EXCLUSIVELY FOR THE ACQUISITION OF LAND IN AND AROUND THE CITY OF LOUISVILLE FOR OPEN SPACE BUFFER ZONES, TRAILS, WILDLIFE HABITATS, WETLANDS PRESERVATION AND FUTURE PARKS; AND FOR THE DEVELOPMENT, CONSTRUCTION, OPERATION AND MAINTENANCE OF SUCH OPEN SPACE ZONES, TRAILS, WILDLIFE HABITATS, WETLANDS AND PARKS; AND SHALL THE CITY BE PERMITTED TO COLLECT, RETAIN AND EXPEND ALL REVENUES DERIVED FROM SUCH SALES AND USE TAX 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?

YES _____
NO _____

Section 3. The City Council may submit additional ballot issues or other measures to appear on the ballot of the special election by the adoption of appropriate resolutions or ordinances as required by law.

Section 4. The special election shall be conducted as a part of a coordinated general election and in accordance the provisions of Ordinance No. 1391, Series 2002 and the

requirements and procedures of the Uniform Election Code of 1992, articles 1 to 13 of title 1, C.R.S., as amended.

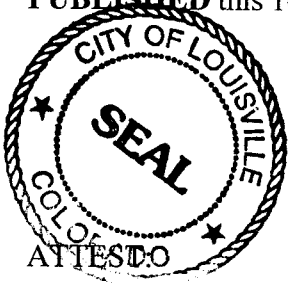
Section 5. The officers and employees of the City are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this ordinance.

Section 6. All actions heretofore taken (not inconsistent with the provisions of this ordinance) by the City, directed towards the election and the objects and purposes herein stated, are hereby ratified, approved and confirmed.

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

Section 8. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof are hereby repealed to the extent of such inconsistency or conflict.


INTRODUCED, READ, PASSED ON FIRST READING, AND ORDERED PUBLISHED this 16th day of July, 2002.




Tom Davidson, Mayor

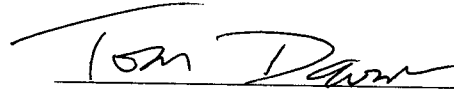

Nancy Varra, City Clerk

APPROVED AS TO FORM:


Light, Harrington & Dawes, P.C.,
City Attorney

PASSED AND ADOPTED ON SECOND AND FINAL READING, this 20th day of August, 2002.





Tom Davidson, Mayor



Nancy Varra, City Clerk

COUNCIL COMMUNICATION

TO: MAYOR AND CITY COUNCIL

FROM: MALCOLM FLEMING, CITY MANAGER

DATE: JULY 3, 2012

SUBJECT: ORDINANCE NO. 1617, SERIES 2012 – AN ORDINANCE IMPOSING FOR AN ADDITIONAL TEN-YEAR PERIOD THE CITY'S THREE-EIGHTHS OF ONE PERCENT (3/8%) SALES TAX FOR OPEN SPACE ACQUISITION, DEVELOPMENT, MAINTENANCE, AND RELATED PURPOSES; AND PROVIDING FOR THE SUBMISSION OF THE ORDINANCE TO A VOTE OF THE REGISTERED ELECTORS AT A SPECIAL ELECTION TO BE HELD NOVEMBER 6, 2012 – 2ND Reading – Public Hearing (Advertised *Daily Camera* 06/24/2012)

ORIGINATING DEPARTMENT: CITY MANAGER'S OFFICE

SUMMARY:

In 2002 the City Council referred to Louisville voters a TABOR ballot issue for the continuation of a temporary 10-year 3/8% sales and use tax increase for the acquisition of land in and around Louisville for open space buffer zones, trails, wildlife habitats, wetlands preservation and future parks; and for the development, construction, operation, and maintenance of such open space zones, trails, wildlife habitats, wetlands and parks. This ballot issue was approved by a majority of the voters for collections beginning January 1, 2004. The temporary 3/8% sales tax will expire on December 31, 2013 unless it is continued by the approval of the City's voters. Should a ballot issue pass on November 6, 2012, the City would continue revenue collection on January 1, 2014.

In 2010, Louisville voters approved a permanent City use tax at a rate of 3.50% to supersede the City's then-current use tax, with revenues from a 3/8% rate of use tax to be used exclusively for the acquisition of land in and around Louisville for open space buffer zones, trails, wildlife habitats, wetlands preservation and future parks; and for the development, construction, operation, and maintenance of such open space zones, trails, wildlife habitats, wetlands and parks. Thus, the use tax collection for open space purposes, as defined above, is permanent. As a result, voters will be asked in the upcoming election for approval of a 10-year extension for the temporary 3/8% sales tax.

The ballot language proposed in Ordinance No. 1617, Series 2012 has the same uses for the tax dollars as defined in the 2002 ballot language, without revision. The ballot language proposed includes a dollar figure for the following verbiage, "Shall City of Louisville taxes be increased \$1,500,000 in 2014 and then annually..." This dollar figure is an estimate based on the City Finance Director's calculation of the previous years' allocations, an assumption of 10% growth per year and a further buffer to allow for more optimistic revenue collections.



SUBJECT

ORDINANCE NO. 1617, SERIES 2012

AGENDA ITEM

8D

PAGE TWO

SUBJECT: ORDINANCE NO. 1617, SERIES 2012 – AN ORDINANCE IMPOSING FOR AN ADDITIONAL TEN-YEAR PERIOD THE CITY'S THREE-EIGHTHS OF ONE PERCENT (3/8%) SALES TAX FOR OPEN SPACE ACQUISITION, DEVELOPMENT, MAINTENANCE, AND RELATED PURPOSES; AND PROVIDING FOR THE SUBMISSION OF THE ORDINANCE TO A VOTE OF THE REGISTERED ELECTORS AT A SPECIAL ELECTION TO BE HELD NOVEMBER 6, 2012 – 2ND Reading – Public Hearing (Advertised *Daily Camera* 06/24/2012)

DATE: JULY 3, 2012

A resolution to call the special election will be on the July 3, 2012 regular City Council agenda, following the 2nd reading of Ordinance No.1617, Series 2012.

FISCAL IMPACT:

Without the annual sales tax appropriation of the 3/8% sales tax for the purposed defined above, the City budget for open space parks, acquisition, maintenance and operations, and likely the budgets for other areas of the City's operations, would need to be altered and reduced significantly.

RECOMMENDATION:

Conduct a public hearing and approve Ordinance No. 1617, Series 2012 on second and final reading.

ATTACHMENT:

Ordinance No.1617, Series 2012

ORDINANCE NO. 1617
SERIES 2012

AN ORDINANCE IMPOSING FOR AN ADDITIONAL TEN-YEAR PERIOD THE CITY'S THREE-EIGHTHS OF ONE PERCENT (¾%) SALES TAX FOR OPEN SPACE ACQUISITION, DEVELOPMENT, MAINTENANCE AND RELATED PURPOSES; AND PROVIDING FOR THE SUBMISSION OF THE ORDINANCE TO A VOTE OF THE REGISTERED ELECTORS AT A SPECIAL ELECTION TO BE HELD NOVEMBER 6, 2012.

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

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

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

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

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

WHEREAS, pursuant to resolution adopted by the City Council, the City will hold a special election on November 6, 2012, as a coordinated election pursuant to the Uniform Election Code of 1992, as amended; and

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

WHEREAS, November 6, 2012, is one of the election dates at which TABOR ballot issues may be submitted to the registered electors of the City pursuant to TABOR; and

WHEREAS, pursuant to Ordinance No. 1119, Series 1993, the City Council referred to the voters a TABOR ballot issue concerning imposition for a ten-year period of a temporary ¾% sales and use tax increase for the acquisition of land in and around the City of Louisville for open space buffer zones, trails, wildlife habitats, wetlands preservation and future parks, and such

ballot issue was approved by a majority of the City's voters; and

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

WHEREAS, pursuant to Ordinance No. 1575, Series 2010, the City Council referred to the voters a TABOR ballot issue for the imposition of a permanent City use tax at a rate of 3.50% to supersede the City's then-current use tax, with revenues from a $\frac{3}{8}$ % percent rate of use tax to be used exclusively for the acquisition of land in and around the City of Louisville for open space buffer zones, trails, wildlife habitats, wetlands preservation and future parks; and for the development, construction, operation and maintenance of such open space zones, trails, wildlife habitats, wetlands and parks, and such ballot issue was approved by a majority of the City's voters; and

WHEREAS, the temporary $\frac{3}{8}$ % sales tax will expire on December 31, 2013, unless it is continued by approval of the City's voters; and

WHEREAS, the City Council is of the opinion that it should refer to the voters at the November 6, 2012 election a TABOR ballot issue concerning continuation of the City's temporary sales tax, as further stated in this ordinance.

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

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

Sec. 3.20.200. Levy of tax; rate.

A. There is hereby levied, and there shall be collected and paid, a sales tax equal to three percent of the purchase price of tangible personal property at retail or the furnishing of services, except that (1) for the ten-year period beginning on January 1, 2014 ~~2004~~, there is hereby levied, and there shall be collected and paid, an additional sales tax of three-eighths of one percent of the purchase price of tangible personal property at retail or the furnishing of services, as authorized at the November 6, 2012 ~~November 5, 2002~~ election, and (2) for the ten-year period beginning on January 1, 2009, there is hereby levied, and there shall be collected and paid, an additional sales tax of one-eighth of one percent of the purchase price of tangible personal property at retail or the furnishing of

services, as authorized at the November 4, 2008 election.

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

Sec. 3.20.600. Sales tax—Capital improvement fund.

D. Revenues from the temporary $\frac{3}{8}$ percent sales tax imposed for the ten-year period beginning on January 1, 2014 ~~2004~~ shall be used exclusively for the acquisition of land in and around the city for open space buffer zones, trails, wildlife habitats, wetlands preservation and future parks; and for the development, construction, operation and maintenance of such open space zones, trails, wildlife habitats, wetlands and parks.

Section 2. Total City tax revenues are estimated to increase by up to \$1,300,000 in the first full year in which the sales tax provided for in this ordinance is in effect. However, the revenues from said sales tax may be collected and spent, regardless of whether said revenues, in any year after the first full year in which said sales tax is in effect, exceed the estimated dollar amount stated above, and without any other limitation or condition, and without limiting the collection or spending of any other revenues or funds by the City of Louisville, under Article X, Section 20 of the Colorado Constitution or any other law.

Section 3. This ordinance shall not take effect unless and until a majority of the registered voters voting at the special municipal election on November 6, 2012 vote “yes” in response to the following ballot title:

SHALL CITY OF LOUISVILLE TAXES BE INCREASED \$1,500,000 IN 2014 AND THEN ANNUALLY BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED THEREAFTER FROM THE CONTINUATION OF THE SALES TAX OF 0.375 PERCENT BEGINNING JANUARY 1, 2014 AND EXPIRING TEN YEARS AFTER SUCH DATE; WITH THE NET PROCEEDS OF SUCH SALES TAX TO BE COLLECTED, RETAINED AND SPENT EXCLUSIVELY FOR THE ACQUISITION OF LAND IN AND AROUND THE CITY OF LOUISVILLE FOR OPEN SPACE BUFFER ZONES, TRAILS, WILDLIFE HABITATS, WETLANDS PRESERVATION AND FUTURE PARKS; AND FOR THE DEVELOPMENT, CONSTRUCTION, OPERATION AND MAINTENANCE OF SUCH OPEN SPACE ZONES, TRAILS, WILDLIFE HABITATS, WETLANDS AND PARKS; AND SHALL THE CITY BE PERMITTED TO COLLECT, RETAIN AND EXPEND ALL REVENUES DERIVED FROM SUCH SALES TAX 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?

YES _____

Section 4. The provisions of this ordinance shall take effect, following passage and approval thereof as provided in Section 3, on January 1, 2014.

Section 5. If any portion of this ordinance is held to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council and the registered voters of the City hereby declare that they would have passed and approved this ordinance and each part hereof irrespective of the fact that any one part be declared invalid.

Section 6. The repeal or modification of any provision of the Municipal Code of the City of Louisville by this ordinance shall not release, extinguish, alter, modify, or change in whole or in part any penalty, forfeiture, or liability, either civil or criminal, which shall have been incurred under such provision, and each provision shall be treated and held as still remaining in force for the purpose of sustaining any and all proper actions, suits, proceedings, and prosecutions for the enforcement of the penalty, forfeiture, or liability, as well as for the purpose of sustaining any judgment, decree, or order which can or may be rendered, entered, or made in such actions, suits, proceedings, or prosecutions.

Section 7. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof are hereby repealed to the extent of such inconsistency or conflict.

INTRODUCED, READ, PASSED ON FIRST READING, AND ORDERED PUBLISHED this _____ day of _____, 2012.

Robert P. Muckle, Mayor

ATTEST:

Nancy Varra, City Clerk

APPROVED AS TO FORM:

Light, Kelly & Dawes, P.C.
City Attorney

PASSED AND ADOPTED ON SECOND AND FINAL READING, this _____ day of _____, 2012.

Robert P. Muckle, Mayor

ATTEST:

Nancy Varra, City Clerk

ARTICLE 15

OPEN SPACE

Section 15-1. Open Space Article - Purpose.

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

- (a) Are consistent with good stewardship and sound ecological principles;
- (b) Preserve and promote native plants, native wildlife, and their habitats; and
- (c) Preserve and promote cultural resources, agriculture, scenic vistas, and appropriate passive recreation activities.

Section 15-2. Open Space Article - Definitions.

As used in this article, the following terms shall have the following meanings:

- (a) "Agricultural uses" means the use of land for grazing and for growing and cultivation of crops and plants.
- (b) "Native plants" means plant species that occur naturally in Louisville habitats without direct or indirect human actions.
- (c) "Native wildlife" means animal species that occur naturally in Louisville habitats without direct or indirect human actions.
- (d) "Open space" or "open space land" means land that is included in the open space zone district pursuant to Section 15-3.
- (e) "Passive recreation activities" means recreational activities that are determined by the City Council, after consideration of the recommendations of the Open Space Advisory Board, to have minimal harmful effects on native plants and native wildlife.

Section 15-3. Open Space Zone District.

- (a) The City Council, after considering the recommendations of the Open Space Advisory Board, shall establish and from time to time update an inventory of each parcel of vacant land owned in whole or in part by the City, and determine whether the parcel shall be designated as open space land.

(b) The City's ordinances shall provide for an open space zone district into which shall be placed all land which is located wholly within the City and which has been designated as open space in accordance with Subsection (a). With respect to any such land that is owned by the City jointly with another governmental entity, the City shall endeavor in good faith to obtain the consent of such governmental entity to place the land into the open space zone district.

(c) The use of land in the open space zone district shall be in accordance with the classification and management requirements of Section 15-4. Subject to such requirements, the City Council may regulate specific activities on land in the open space zone district, after considering the recommendations of the Open Space Advisory Board.

(d) No land which has been placed in the open space zone district shall be rezoned or placed into any other zone district without the approval of the registered electors.

Section 15-4. Classification and Management of Open Space Land.

(a) It is intended that the various classifications of open space provided for in this section will require management policies specifically designed to provide an appropriate level of protection for each classification.

(b) The City shall place open space in and manage open space according to the following classifications, as further delineated by ordinance:

(1) **Open Space-Preserve Land.**

(A) Land under this classification shall be characterized by a moderate to high level of relative ecological importance with lower levels of habitat fragmentation. Where Open Space-Preserve land is adjacent to other open space or other City-owned land, the adjacent land shall include, where possible, a sufficient buffer area to permit the successful management of the Open Space-Preserve land.

(B) This land shall be managed in a manner that preserves and promotes the long-term viability of native plants and native wildlife, restoration, restoration potential, and ecologically sound agricultural use. Management of City-owned lands surrounding Open Space-Preserve lands shall, to the extent possible under and consistent with the management criteria for the classification of such surrounding land, not be in conflict with the management required under this section.

(C) Visitation for research purposes and formal supervised educational visitation may be permitted in this classification. No or very low levels of passive recreational activities shall be permitted.

(D) When there is a real conflict between human use and any area or item of ecological importance in this classification, preference shall be given to sustaining the area or item of ecological importance.

(2) Open Space-Protected Land.

(A) Land under this classification shall be characterized by a moderate to high level of relative ecological importance with higher levels of habitat fragmentation.

(B) This land shall be managed in the same manner as Open Space-Preserve Land, except that management may permit passive recreation activities so long as:

(i) The passive recreation activities are designed to encourage resource protection, long-term ecological viability of native plants and native wildlife, restoration, ecologically sensitive agricultural use, research, and education; and

(ii) The recreational impacts are contained in order to prevent any adverse effect on Open Space-Preserve land.

(C) Moderate to moderately high visitation levels may be permitted in this classification.

(D) When there is a real conflict between human use and any area or item of ecological importance in this classification, preference shall be given to sustaining the area or item of ecological importance.

(3) Open Space-Visitor Land.

(A) Land under this classification shall be characterized by a lower level of relative ecological importance with higher levels of habitat fragmentation.

(B) Open Space-Visitor Land shall be managed so that recreational opportunities are designed to encourage resource protection with minimal landscaping using native plants and limited irrigation.

(C) Moderate to high levels of visitation may be permitted in this classification.

(4) Open Space-Other Lands.

(A) Open Space-Other Lands shall be managed to include construction of entryway features and trail rests, planting of trees, and other buffer plantings. Reasonable attempts shall be made to minimize the impact of entryway features and trail rests on the land, and to use native trees and plants.

(B) High levels of visitation and passive recreation activities consistent with existing patterns may be permitted in this classification.

(c) Once placed into one of the classifications described in Subsection (b), no open space shall be placed into a less protected classification except by an ordinance approved by at least two-thirds (2/3) of the entire City Council. Before approving any such ordinance, the Council shall consider any recommendations of the Open Space Advisory Board provided within thirty (30) days after the Council's request for such recommendations. Such an ordinance shall be subject to the rights of initiative and referendum in the manner set forth in Article 7 of this Charter, whether or not the ordinance is legislative in character.

(d) The City shall not use any lethal method to control or manage native wildlife on any open space land unless the City has first made good faith efforts to use non-lethal methods. In addition, the City shall not use relocation or lethal methods against any species of native wildlife on any open space land if that action would result in the elimination of that species from all open space.

(e) Nothing in Subsection (d) shall prohibit the use of relocation or lethal methods on any open space land to control or manage native wildlife for the immediate protection of human health and safety.

(f) The City shall not use pesticides, herbicides and other similar chemicals on open space land unless:

(1) The City reasonably determines that other non-toxic remedies will have little opportunity for success; or

(2) They are required by state law or federal law.

(g) In representing the City's position for the management of any open space land which is located outside the City, or is owned by the City jointly with another governmental entity, the City shall endeavor in good faith to manage such lands consistent with the standards for management of City open space set forth in this section. No substantive change in the use of such land shall be approved by the City unless it has been referred to the Open Space Advisory Board for review and recommendations.

Section 15-5. Open Space - Effect of Article.

Nothing in this article shall be construed to:

(a) Affect or limit the safe and efficient operation, construction and maintenance of the City's water, sewer, drainage, and flood control systems and infrastructure; except that the City shall make reasonable efforts to mitigate the impact of such operation, construction, and maintenance on open space;

(b) Prohibit the use of wheelchairs and similar devices on open space by persons with disabilities;

(c) Affect or limit the City's authority to approve the reasonable use of motorized vehicles on open space for maintenance activities or emergency services, or for purposes of compliance with legal access agreements;

(d) With respect to open space lands which are jointly owned by the City with another governmental entity and which are the subject of an intergovernmental agreement or a conservation easement, affect or limit the management of such lands in accordance with the terms of such agreement or easement;

(e) Affect or limit the City's authority to obtain and follow the recommendations of the Colorado Division of Wildlife with respect to the management and control of large game animals and large non-game animals that are occasionally found on City open space; or

(f) Require any level of budgetary appropriations with regard to the matters addressed in this article.

Section 15-6. Open Space -- Transfer of Interest.

(a) Except as provided in Subsection (b), the approval of the registered electors shall be required for:

(1) The sale, lease, trade, or other transfer or conveyance of any open space land; or

(2) The grant of a license or easement to use any open space land.

(b) No approval of the registered electors shall be required for:

(1) The grant of a lease for agricultural uses on open space land, but only to permit the continuation of agricultural uses that existed prior to the City's acquisition of the land;

(2) The grant of a non-exclusive license, easement, or permit for the undergrounding of utilities on open space land. The grantee of the license or easement shall restore all disturbances to the land resulting from the grantee's activities; or

(3) The transfer of any property interest in or relating to open space land that substantially and directly advances the open space goals set forth in Section 15-1, by an ordinance approved by at least two-thirds (2/3) of the entire City Council following favorable recommendation by the Open Space Advisory Board. Such an ordinance shall be subject to the rights of initiative and referendum in the manner set forth in Article 7 of this Charter, whether or not the ordinance is legislative in character.



City of Louisville Parks & Open Space Tax Force Presentation

ADAM BLACKMORE, CPRE
DIRECTOR OF PARKS, RECREATION, OPEN SPACE, AND GOLF

RYDER BAILEY, CPA
DIRECTOR OF FINANCE

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Welcome/Opening

- Thank you!
- Purpose of Task Force
- Schedule
 - March: Background information and initial discussion of options
 - April: Formulate option(s)
 - May: Polling and Finalize information to City Council
 - June: City Council reviews options and proposed ballot language
 - July: City Council approves ballot language
 - November: Citizen vote

Introduction

The City of Louisville is committed to providing the best in outdoor fun for all residents. This is achieved through a vast, versatile, Parks and Open Space system.

There are a total of 37 parks in Louisville and services for more than 350 acres of designated park land. In total, the Parks Division manages over 100 individual sites throughout the city.

The City owns, or has interest in, approximately 2,000 acres of open space lands serving a variety of uses throughout 31 properties

- **649 acres** of Open Space properties owned and maintained by the City of Louisville. (19 individual properties)
- **1,225 acres** of Open Space properties jointly owned and maintained with Boulder County Open Space or Lafayette. (12 individual properties)

Louisville features approximately 32 miles of both soft and hard surface trails, 25 of which are exclusive to Open Space, that connect residents and visitors to open space, parks and surrounding communities.

Open Space Expenses & Programs

Open Space Operations & Programs (7 full-time staff members)

- Natural Resource Management (the sustainable management of land, plants, animals, water, and soil to protect for future generations)
 - Prudent & innovative stewardship of organisms, ecosystems, and property amenities
 - Inventory and monitoring of resources – have to know quantitative and qualitative status of resources to effectively manage, measure vitality or decline in status, develop plans based on research as well as collected and observed data
 - Wildfire Hazard & Risk Assessment of Louisville Public Lands – to help manage wildland fuels to reduce impact of potential future wildfires
 - Promote healthy functioning native ecosystems – increase nutrient cycling, increase soil microbial diversity, increase soil water holding capacity, reduce competition from invasive species, and promote increase of native species through effective treatments
 - Contract management – develop and manage contracted projects which supplement Department objectives
- Trails & Maintenance
 - Constructs, repairs, install, and maintain all Open Space fencing and amenities.
 - Direct and complete all contracts delegated to them.
 - Prune and remove trees, branches, and downed materials that are deemed hazardous.
 - Repair and maintain Open Space parking lots. This can include contract management if needed.
 - Assists with city snow removal efforts with parks.

Open Space Expenses & Programs cont.

Open Space Operations & Programs

- Ranger Naturalist, Education, Resource Protection & Volunteer Programs
 - More than 600 miles of foot patrol
 - More than 128 miles of bike patrol
 - More than 6,800 friendly “public relations” contacts with trail users and open space visitors
 - More than 500 law enforcement or emergency response contacts.
 - 39 education and outreach programs provided in 2022. 588 attendees. Staff also provided programs for the Louisville Elementary School.
- 280 individual (463 total attendees) participants and 1,100.75 hours contributed in 2022.
- Staff provided 9 public volunteer events (5 weed control, 3 Marshall Fire, 1 Earth Day) and facilitated 4 private events.
- Open Space coordinates 4 volunteer programs including the Adopt Program, Raptor Monitoring, Weed Whackers, and OSAB.

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Parks Expenses & Programs

Parks & Cemetery Operations & Programs (17 current full-time staff members)

- **Park Maintenance**
 - 37 designated parks
 - 355 Acres
 - 16 playgrounds
 - 7 basketball courts
 - 14 athletic fields
 - 11 Tennis courts
 - 5 pickleball courts
 - 1 multipurpose in-line skating rink
- Arboretum & 10,000 tree canopy
- City skate park
- City street medians and streetscapes
- ROW landscape maintenance (including over 70 neighborhood entrance areas and over 10 miles of street ROW landscaping maintenance)
- 10 miles of trails
- Horticulture: including all Downtown Louisville beds, trees, businesses
- Louisville Cemetery

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Parks Expenses & Programs cont.

Parks Operations & Programs

- Park Programs
 - Contract & Project management
 - Arbor Day Celebration
 - Youth Sports facility maintenance
 - Picnic shelter maintenance and reservation customer service (over 1,000 annually)
 - Snow removal
 - Eco-Friendly education (Bee City, Community Garden, Herbicide applications, tree care, etc.)
 - 4th of July staffing and operations assistance
 - Labor Day parade and operations assistance
 - Holiday light program
 - Concerts in the Park preparation and operations assistance
 - Senior Citizen ice cream social and picnic preparation and operations assistance

Additional Information – Financial Policy 2.2 – Open Space and Parks Reserves

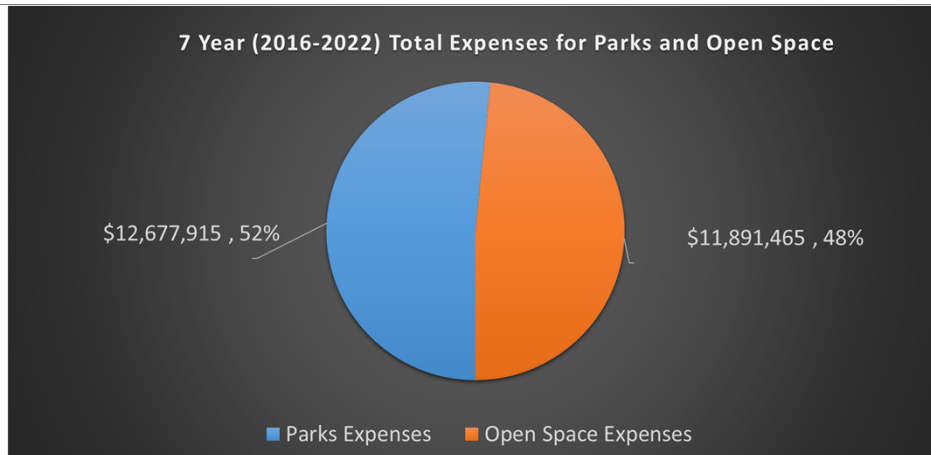
The entire fund balance for the Open Space and Parks Fund is **restricted** by voters for acquisition, development, and operation of open space, trails, wildlife habitats, wetlands, and parks.

The minimum fund balance of the Open Space and Parks Fund shall be maintained at or above **15%** of current operating expenditures. For purpose of this policy, operating expenditures include only open space and parks operations and exclude all interfund transfers and capital outlay.

The Open Space & Parks Fund requires a recurring annual transfer from the General Fund to fund its operating deficit. This annual transfer will be calculated by taking the amount of funding provided by the General Fund for Parks in 2007 (**\$626,900**) and inflating that amount on an annual basis by the regional Consumer Price Index for All Urban Consumers. The 2007 funding level for Parks is the starting point for the calculation, since that was the last year that Parks was funded within the General Fund.

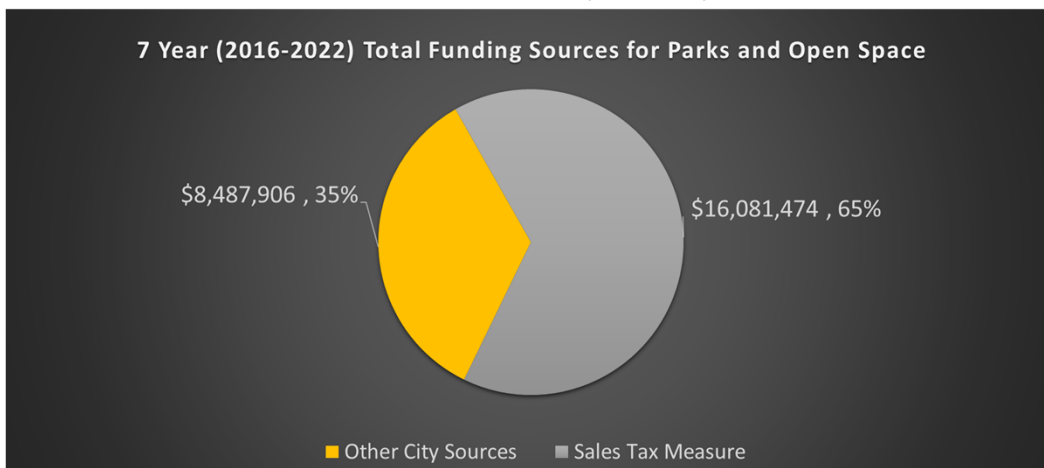
Source: Financial Policies - <https://www.louisvilleco.gov/local-government/government/departments/finance-and-utility-billing>

Total Expenses for Parks and Open Space (2016-2022)



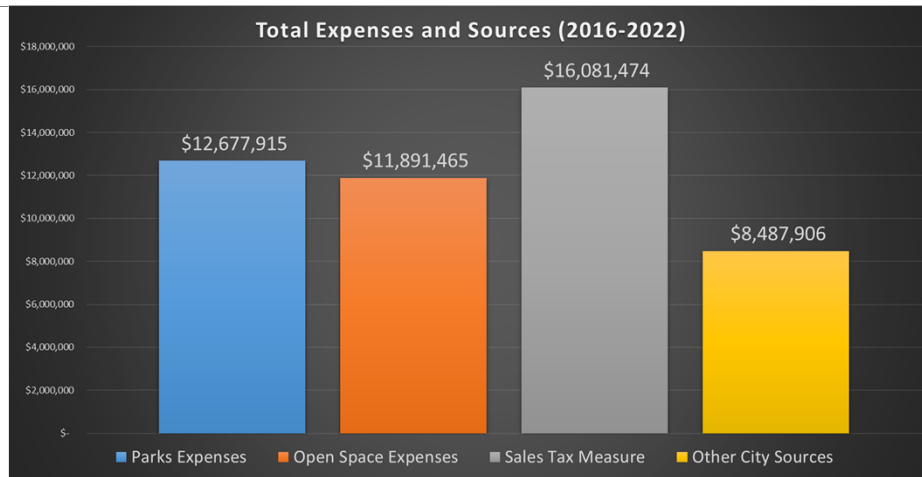
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Total Sources for Parks and Open Space (2016-2022)

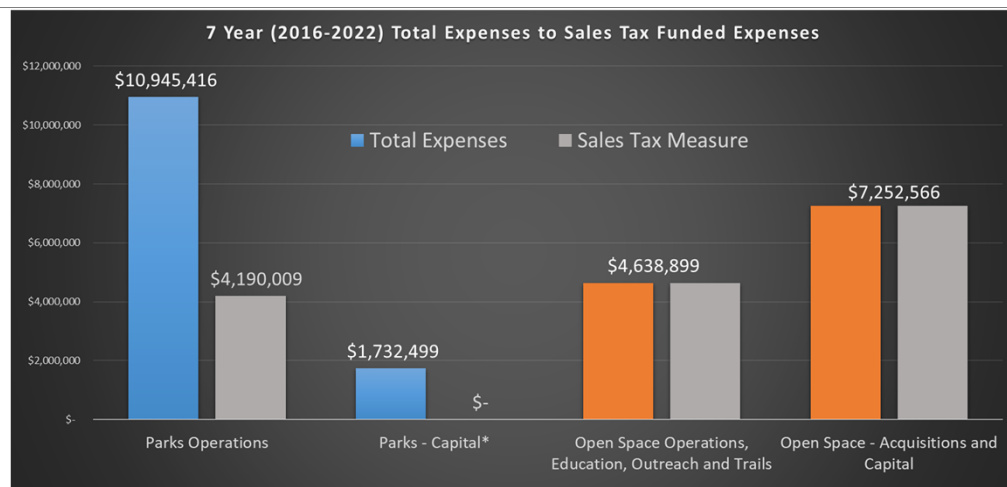


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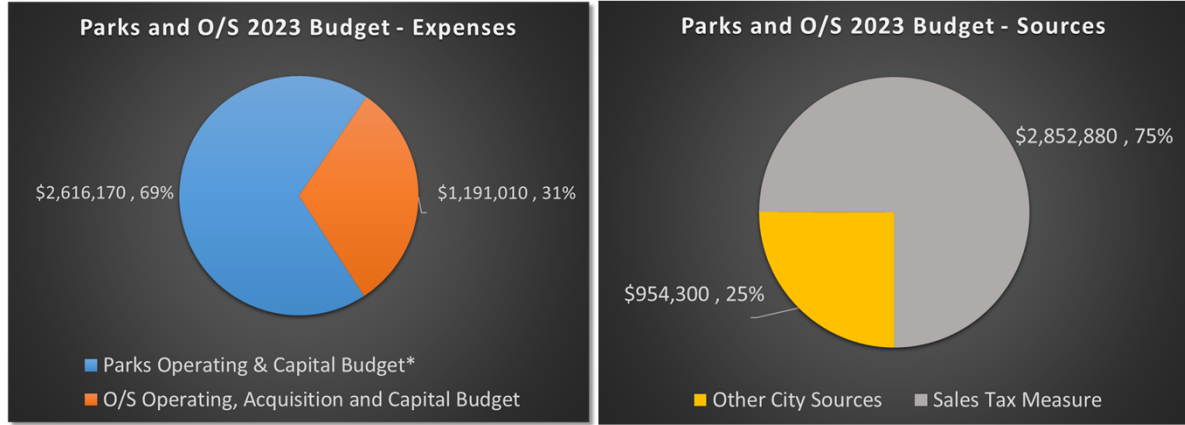
Parks and Open Space Expenses and Revenues (2016-2022)



Total Expenses to Sales Tax Funded Expenses (2016-2022)



2023 Parks and O/S Budgeted Expenses and Sources



Current Ballot Language

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