

**GRAND JUNCTION CITY COUNCIL  
MONDAY, APRIL 13, 2015**

**WORKSHOP, 5:00 P.M.  
CITY AUDITORIUM  
250 N. 5<sup>TH</sup> STREET**

*To become the most livable community west of the Rockies by 2025*

1. **International Coliseums Company Presentation** [Supplemental Documents](#)
2. **Fourth Quarter Financial Report and Update** [Supplemental Documents](#)
3. **Legislative Update** [Supplemental Documents](#)
4. **Other Business**
5. **Board Reports**

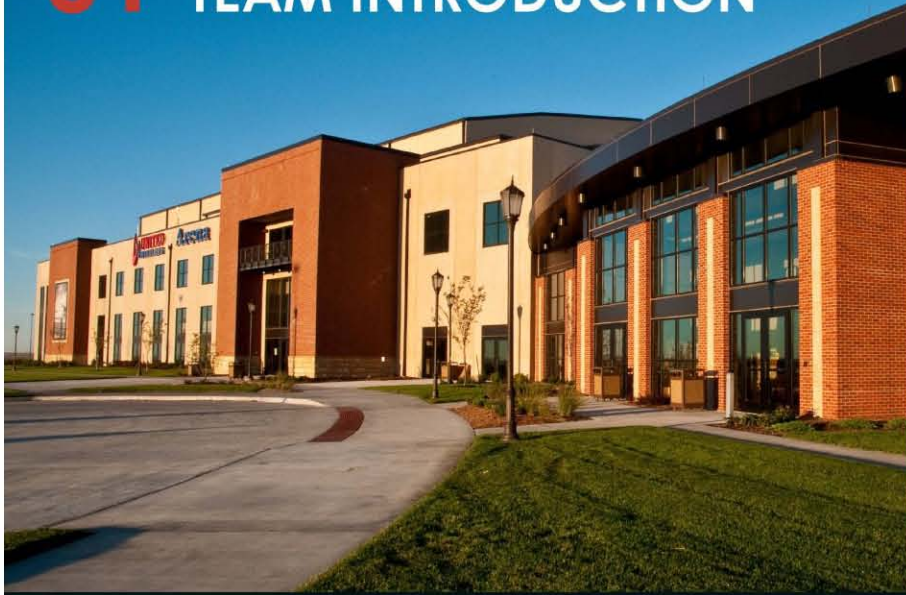


# GRAND JUNCTION EVENT CENTER



- 01 Team Introduction
- 02 Project Background
- 03 Site Plan & Footprint
- 04 Construction
- 05 Events Center Management
- 06 Plenary P-3 Model
- 07 Summary & Q/A
- 08 Next Steps

# 01 TEAM INTRODUCTION



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## TEAM INTRODUCTION

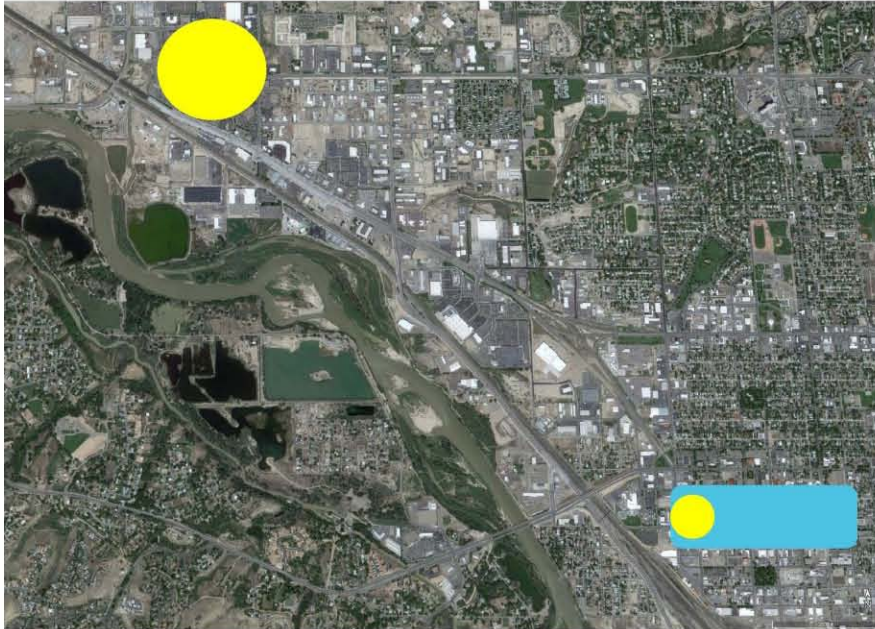
				
<b>RICK KOZUBACK</b>	<b>DON DETHLEFS, AIA</b>	<b>STEVE PETERS</b>	<b>MARV HOUNJET</b>	<b>ELIZABETH MORGAN</b>
INTERNATIONAL COLISEUMS COMPANY	SINK COMBS DETHLEFS	VENUWORKS	PLENARY GROUP	THE MORGAN FIRM, LLC
PRESIDENT & CEO	CEO	PRESIDENT	VICE PRESIDENT	PRINCIPAL
PROJECT MANAGEMENT	ARCHITECT/DESIGNER	MANAGEMENT	FINANCE LONG-TERM LIFE-CYCLE MANAGEMENT	BUYER/SELLER/TENANT REPRESENTATION
				

# 02 PROJECT BACKGROUND



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## PROJECT BACKGROUND

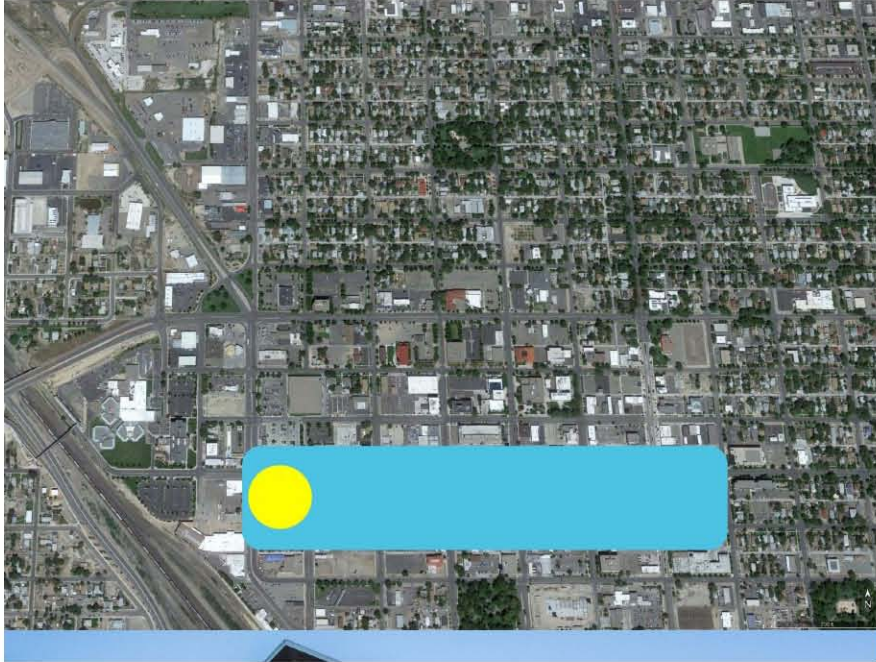


- Mesa Mall Location vs. Downtown Location



## PROJECT BACKGROUND

- Downtown Location
- Creation of Entertainment, Sports and Cultural District
- Projected Downtown Redevelopment and Growth



## DOWNTOWN EVENT CENTER DEVELOPMENTS



- PPL Center in Allentown, Pennsylvania
- MTS Centre in Winnipeg, Manitoba, Canada
- U.S. Cellular Center in Cedar Rapids, Iowa



DOWNTOWN EVENT CENTER DEVELOPMENTS

- Fort McMurray Sports & Entertainment Centre in Fort McMurray, Alberta, Canada



ECHL OPPORTUNITY

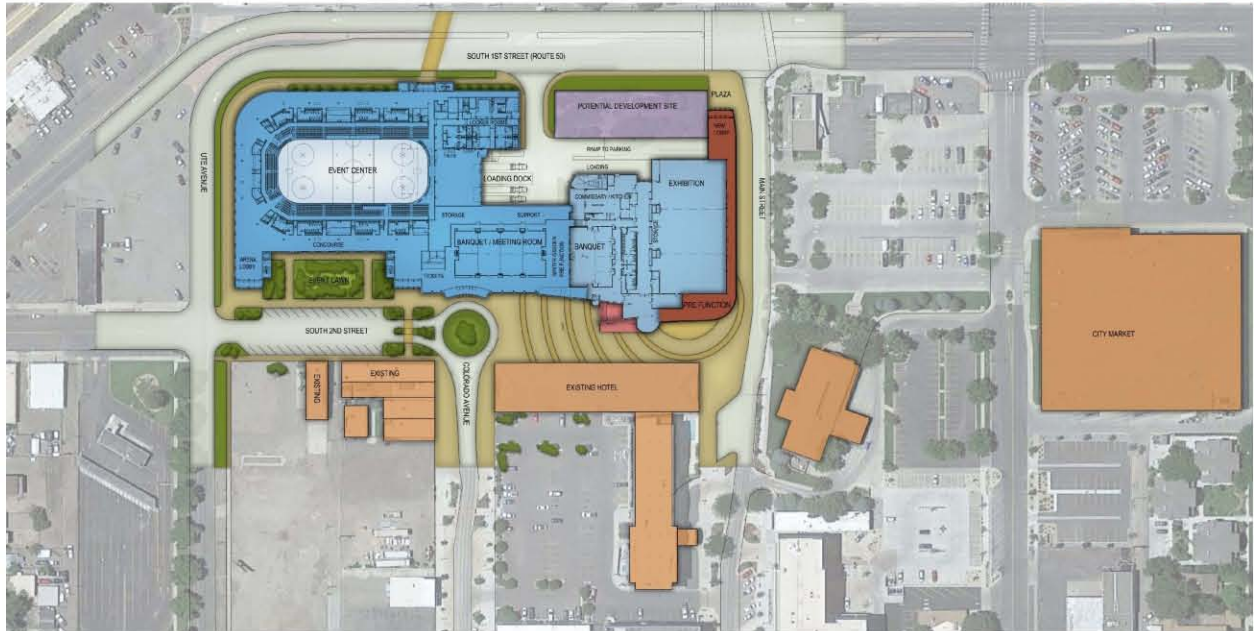


# 03 SITE PLAN & FOOTPRINT

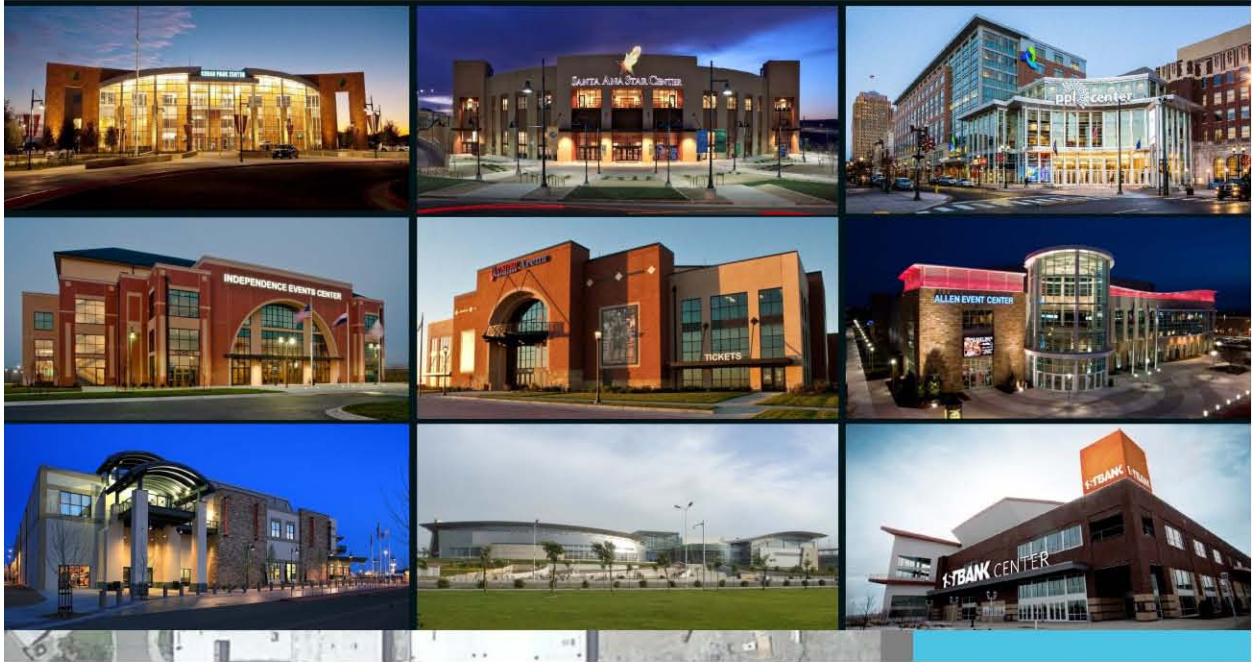


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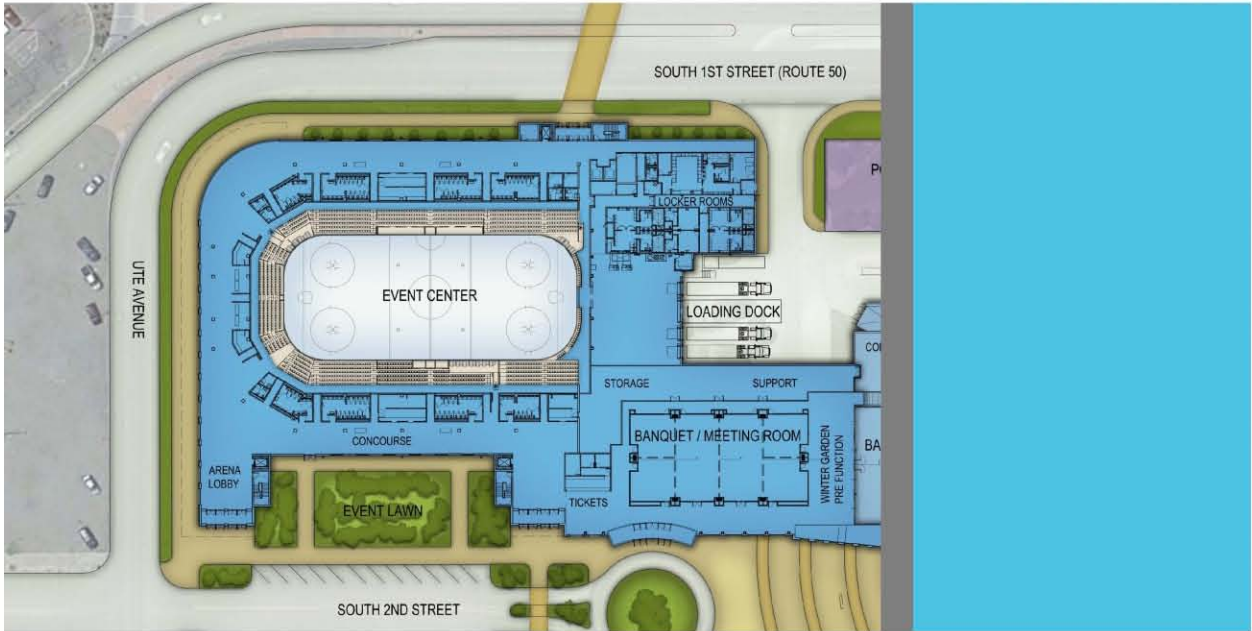
OVERALL SITE PLAN



SITE SPECIFIC DESIGN



GROUND LEVEL CONCOURSE



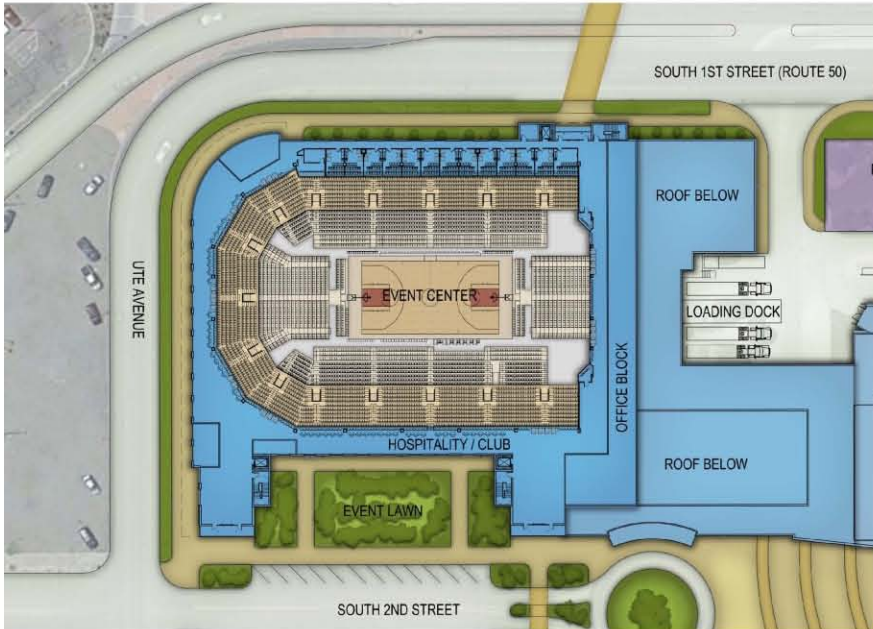


SOUTH 1ST STREET (ROUTE 50)

HOCKEY/ICE

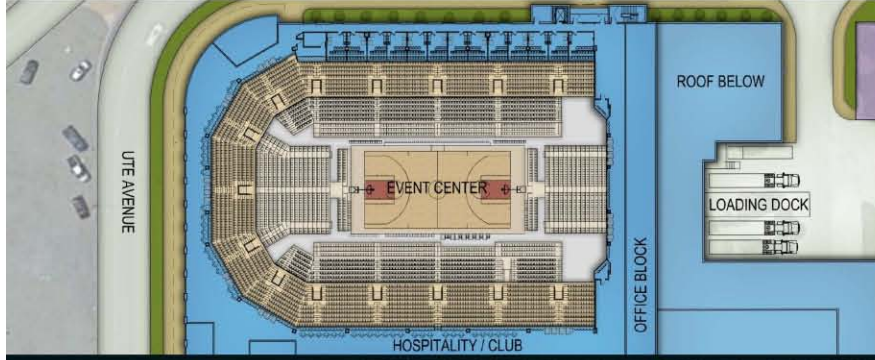


SUITE/CLUB LEVEL



SOUTH 1ST STREET (ROUTE 50)

### BASKETBALL



SOUTH 1ST STREET (ROUTE 50)

### END STAGE



SOUTH 1ST STREET (ROUTE 50)

### FAMILY SHOWS



SOUTH 1ST STREET (ROUTE 50)

### CENTER STAGE



SOUTH 1ST STREET (ROUTE 50)

BOXING/WWE/MMA/IFC



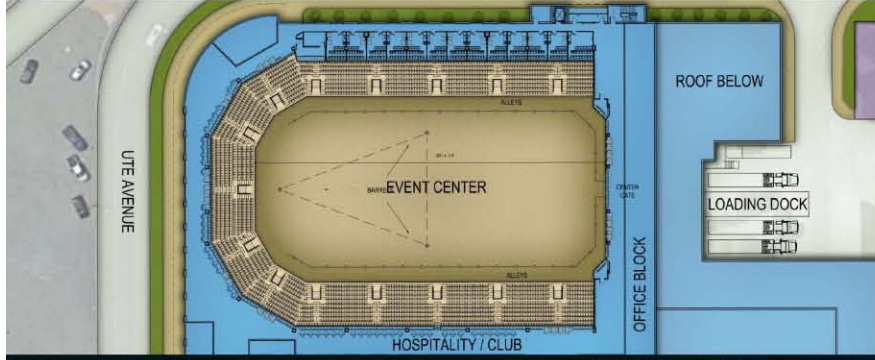
SOUTH 1ST STREET (ROUTE 50)

INDOOR FOOTBALL/SOCCER/LACROSSE



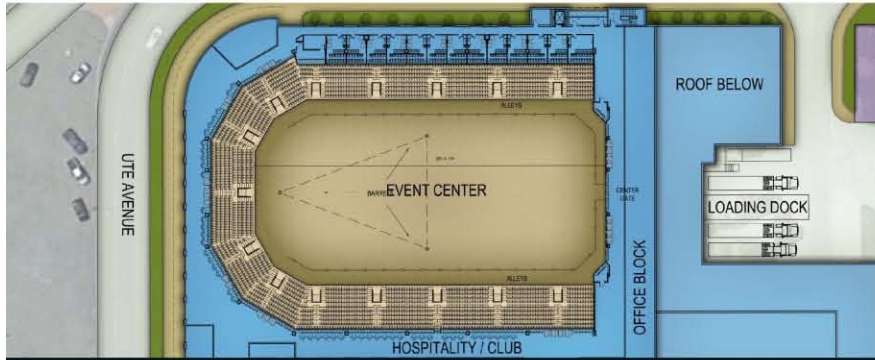
SOUTH 1ST STREET (ROUTE 50)

RODEO/EQUESTRIAN



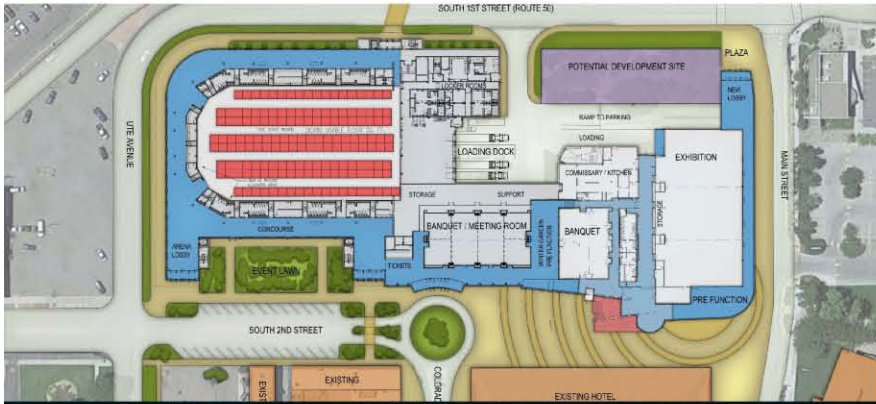
SOUTH 1ST STREET (ROUTE 50)

MOTOCROSS/MONSTER TRUCK/BMX





## TRADESHOW



### Net Square Footage

New Event Center Floor Space = 26,680 SF

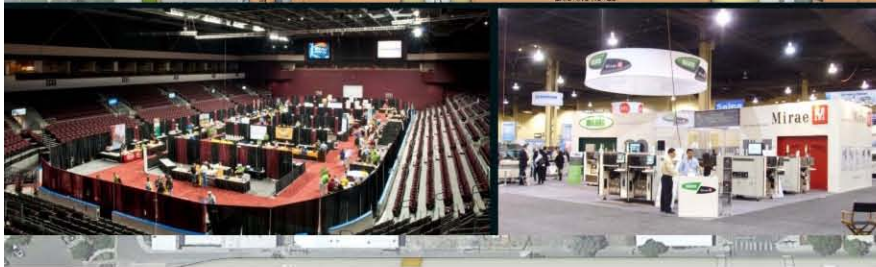
New Banquet = 7,000 SF

Existing Banquet = 4,500 SF

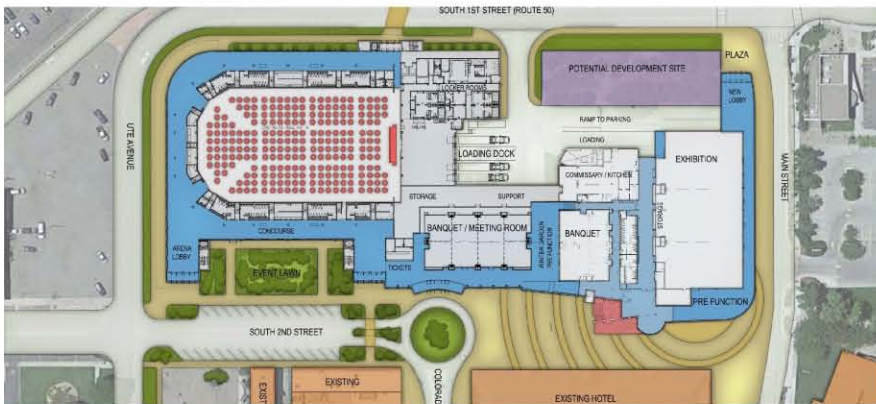
Existing Exhibition = 17,000 SF

**Subtotal = 55,180 SF**

Prefunction Space = 37,100 SF

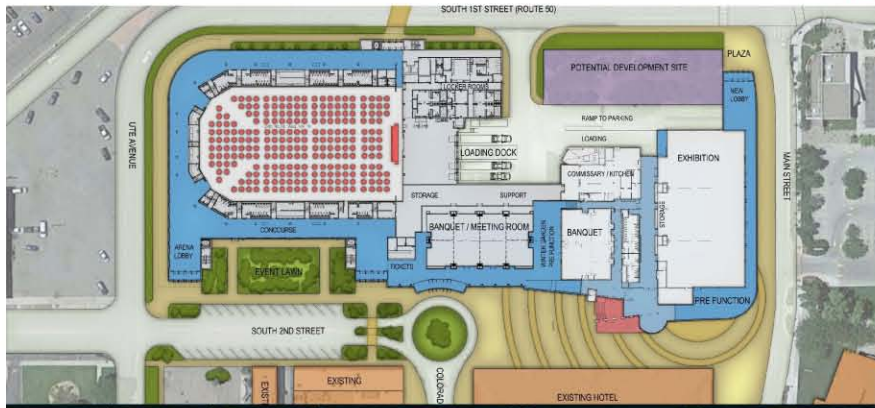


## BANQUET





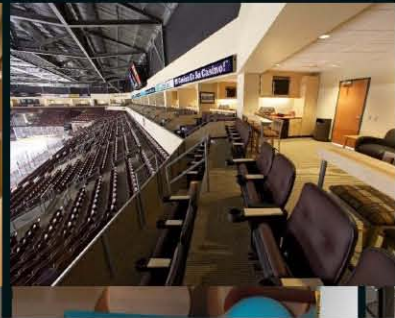
MEETINGS/CONFERENCES/SPEAKERS



CONCOURSE/CONCESSIONS



SUITE & CLUB SEATING



SUPPORT AREAS/LOADING/RIGGING





LOCKER ROOMS



## 04 CONSTRUCTION



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## CONSTRUCTION

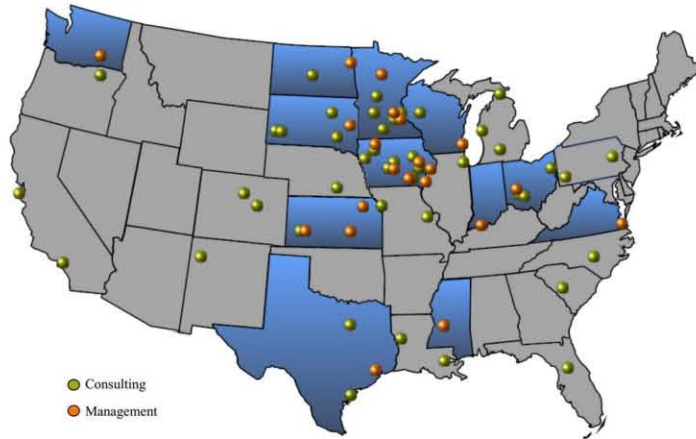


- Events Center stand alone cost = \$46M
- Events Center w/meeting rooms cost = \$49M
- Events Center w/meeting rooms and Two Rivers Convention Center facelift cost = \$51M
- Events Center w/meeting rooms and Two Rivers Convention Center major renovations cost = \$57M

# 05 EVENTS CENTER MANAGEMENT



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## VENUWORKS LOCATIONS

## THREE COMPARABLE VENUWORKS VENUES



**Sanford Center**  
 Bemidji, MN  
**5,500 seats**

VenuWorks opened this arena and convention center in 2010. It is the home venue for Bemidji State University hockey. In 2013 VenuWorks was instrumental in bringing the Indoor Football League to create the Bemidji Axemen.



**US Cellular Center**  
 Cedar Rapids, IA  
**9,000 seats**


VenuWorks has been in Cedar Rapids for over fifteen years. We have successfully secured naming rights for both the U.S. Cellular Center and the McGrath Amphitheatre.








**Ford Center**  
 Evansville, IN  
**11,000 seats**

VenuWorks opened the Ford Center in 2011. After a great opening year with revenues that exceeded expectations, VenuWorks took over management of the Victory Theatre across the street.

COMPREHENSIVE SUPPORT SERVICES



PROGRAMMING	FINANCIAL, ADMINISTRATION & HUMAN RESOURCES	OPERATIONS	CATERING & CONCESSIONS	MARKETING & SALES
				

HOST NATIONAL ARTISTS AND LOCAL EVENTS

Event Programming

- VenuWorks Booking Teams: bringing new initiative, new energy, new excitement, and great results
- New Partnership with Live Nation – largest promoter in US
- Booking Calls and Booking Process
- Prime Tenants – Hockey, Basketball, Football
- Local Events with Local Partner Organizations



## EFFICIENCIES OF COMBINED OPERATIONS

- Management of arena, along with Avalon Theatre and Two Rivers Convention Center
- Operational expenses contained through national vendor contracts
- Revenues Maximized
- Networking for more event bookings
- Contractually Obligated Revenues
  - Suites
  - Sponsorships
  - Advertising Sales
- Operating Deficit Significantly Reduced



## CITY OWNERSHIP AND CONTROLS MAINTAINED

- Management company reports to City
- City approves budget and GM selection
- All revenues and expenses accrue to City
- Monthly reports to keep City informed, comparing actual outcomes to budgeted
- Capital improvements per City direction



# 06 PLENARY P-3 MODEL



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## FACILITY DELIVERY MODELS CONTRASTED



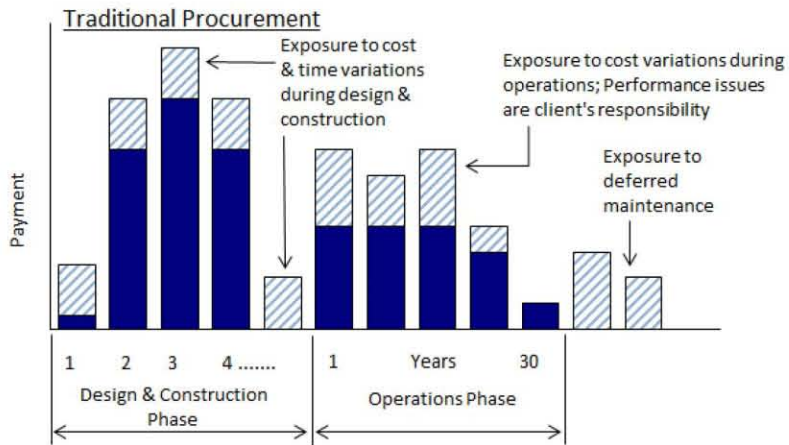
**P3 Approach**



**Traditional Approach**

- Grand Junction retains control over Programming
- Partner is accountable for delivery of Program;
- Partner is accountable for ensuring facility performance

## COMMON FACILITY-RELATED RISK EXPOSURE

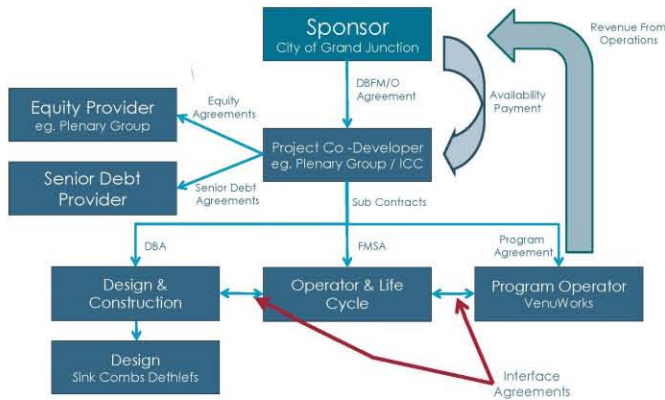


- Typical issues in traditional design – bid – build method of contracting
- Facility performance is the responsibility of the client
- Deferred maintenance is all too common

## VALUE PROPOSITION - PPP

PPP / Performance Guaranteed Facilities / Infrastructure (PGF):

- Financial capital at risk to guarantee on-time and on-budget delivery
- Optimization and certainty of "whole of life" costs – aligns goal of City and Plenary.
- Ownership of the asset is retained by City of Grand Junction throughout the term
- Facility condition guaranteed for the full term of operations (30+ Years)
- Emphasis on a clear and well-defined risk allocation
- A fully integrated solution that drives design development, construction, equipment and operations
- Offers flexibility to facilitate inevitable change



### PARTNERSHIP STRUCTURE

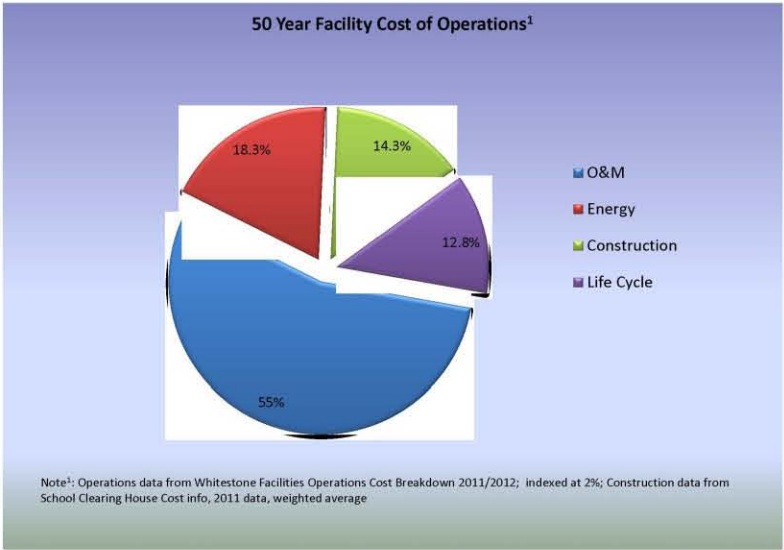
- Risks are transferred to the party best able to manage them
- Availability payment subject to deductions for facility performance failures
- Ensures alignment of interests

- The financing premium paid for P3 is usually more than offset by:
  - Optimization of "whole of life costs"
  - Significant risk transfer
  - Payments are performance / availability based
  - O&M won't be politically cut in out years
  - Budget certainty for the asset for 30+ years
- To mitigate the financing cost premium:
  - Vend sponsor debt into the model
  - Leave enough equity to hold proponent accountable for performance
- The financing in the DBFM model is the catalyst for effective risk transfer and optimization of "whole of life costs":
  - It shifts the focus to what the monthly costs are going to be over the long term, instead of a focus on first-in capital costs, which often leads to poor long-term outcomes



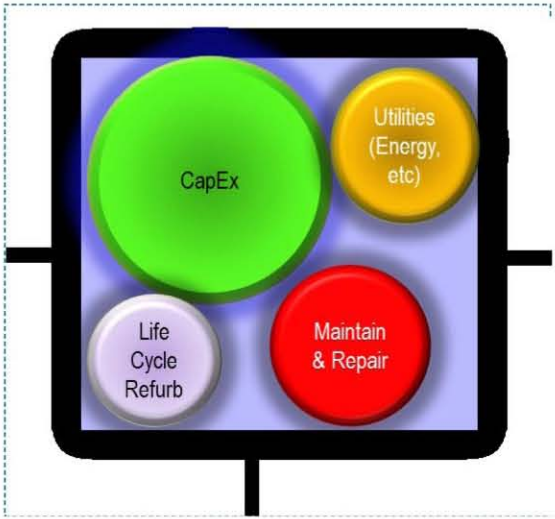
### FACTS ABOUT FINANCING FOR P3





#### TENETS RELATED TO FACILITIES

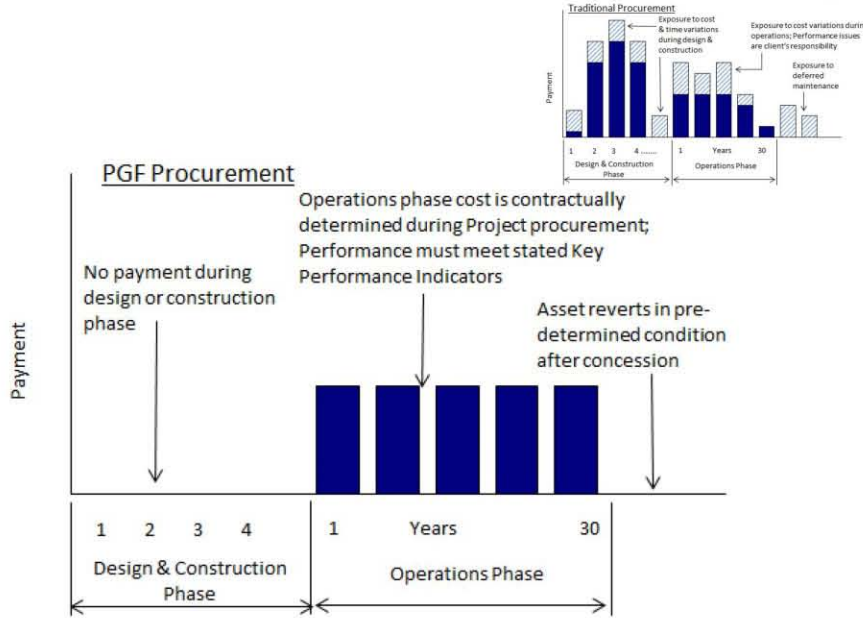
- Design impacts operating costs
- Focus on the entire "pie"



#### VALUE PROPOSITION - PGF

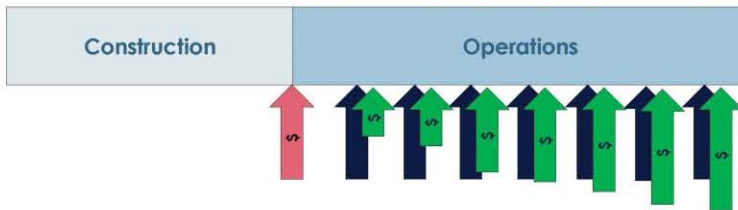
- Long term "Whole of Life" costs instead of first cost construction
- Good decisions during design process consider Value for Money and best investment approach
- Results in lower whole-of-life facility cost (the "box" is smaller)
- Provides outcomes that are guaranteed
- Financing returns are vehicle for Sponsor to enforce the guarantees

## SIGNIFICANT RISK TRANSFER – P3 MODEL



- Predictable cost
- Payment deductions for performance and service failures
- Drives alignment of interests

Availability-based P3's are performance based contracting arrangements



Payment from Sponsor entity only begins upon completion of construction

Initial payment can include Sponsor contribution to lower long term financing costs

Ongoing payments remain subject to deductions for performance failures in service delivery

Payments can reflect projected revenue / funding increases

## PAYMENT BY THE SPONSOR

- Payment from Sponsor entity only begins upon completion of construction
- Initial payment can include Sponsor contribution to lower long term financing costs
- Ongoing payments remain subject to deductions for performance failures in service delivery
- Payments can reflect projected revenue / funding increases

# 07 SUMMARY & Q/A



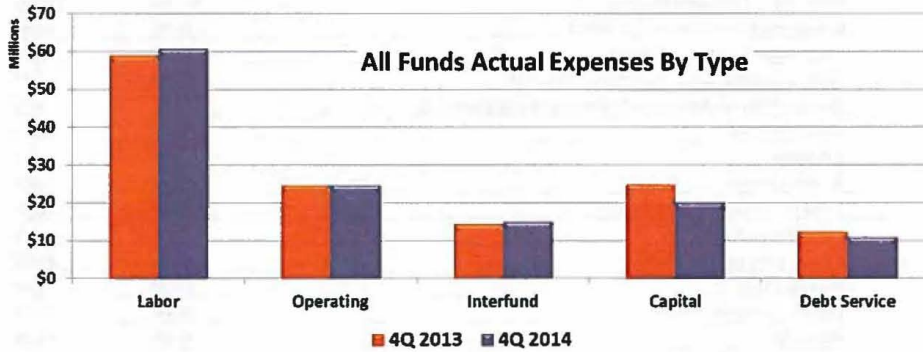
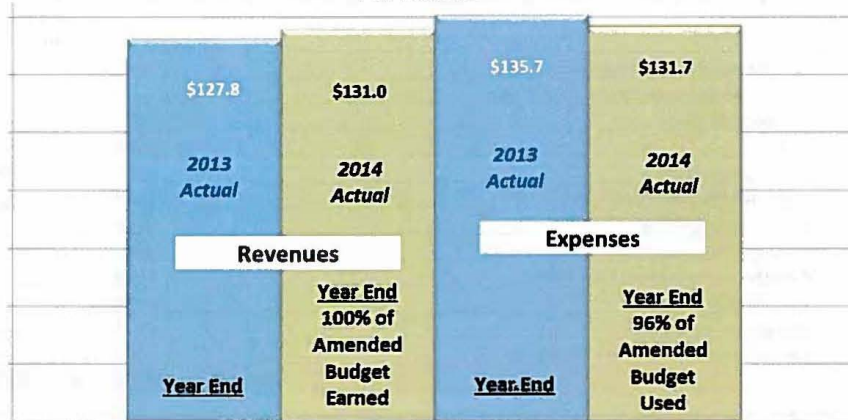
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# 08 NEXT STEPS



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**All Funds**



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Other Enterprise Funds Revenues and Expenses	8, 9
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**City Council**  
**2014 Economic Development, Partnerships, Sponsorships, and Memberships (12/31/2014)**

Partner	2014 Amended	2014 YTD
Associated Governments of Northwest Colorado	\$ 8,200	\$ 8,200
Western Colorado Latino Chamber of Commerce	60	60
Chamber of Commerce	6,000	6,100
Club 20	4,000	4,100
National League of Citites	3,813	4,467
Metropolitan Planning Organization	33,967	33,967
Colorado Water Congress	5,400	5,796
S.2.1 Authority	126,000	123,000
Parks Improvement Advisory Board (PIAB)	14,000	14,000
Arts Commission	43,300	43,300
Colorado Municipal League	40,061	40,061
Colorado Communications and Utility Alliance	825	825
<b>Subtotal</b>	<b>\$ 285,626</b>	<b>\$ 283,876</b>
Colorado Mesa University-Campus Expansion (10 yrs ending in 2017)	500,000	500,000
Colorado Mesa University-Classroom Building (15 yrs ending in 2027)	500,000	500,000
Grand Valley Transit (paid quarterly)	419,885	419,885
Downtown Business Improvement District	13,466	13,466
Pro Mountain Bike Race (Epic Rides)	10,000	10,000
Standing Sponsorships (Toy Run, Hospice Gala, etc)	2,500	6,387
One-Time (High Five Robotics, Colo Water Congress Stewardship)	7,500	7,500
Housing Resources	5,000	5,000
Kids Voting	5,000	5,000
Business Incubator	53,600	53,600
Grand Junction Economic Partnership	40,000	40,000
Riverfront Commission	17,121	17,121
Western Slope Center for Children	30,000	30,000
Mesa Land Trust	10,000	10,000
Catholic Outreach-St Martin	99,439	99,439
Maker's Space	40,000	40,000
Young Entrepreneur Academy	5,000	5,000
US Airways Magazine-Pace Communications	7,400	7,400
Foreign Trade Zone	50,000	3,797
Commercial Catalyst Pilot Program	50,000	-
Economic Development Branding and Marketing Plan	112,000	52,000
Advertising for Marketing Plan	55,000	-
Global Petroleum	15,000	15,000
Mesa Land Trust-Monument Trail	150,000	150,000
<b>Subtotal</b>	<b>\$ 2,197,911</b>	<b>\$ 1,990,595</b>
<b>Economic Development, Partnerships, Sponsorships</b>	<b>\$ 2,483,537</b>	<b>\$ 2,274,471</b>

**GENERAL FUND REVENUE AND EXPENDITURES (12/31/2014) Pre-Audit**

	2013	2014	2014
Beginning Fund Balance	\$ 29,306,972	\$ 23,289,767	\$ 23,289,767.0

Revenue:	2013			2014		
	Prior 4Q	Total Year	% of Total	Current 4Q	Amended	% of
	YTD Actual	Actual	Prior Year	YTD Actual	Budget	Budget
Taxes	\$ 51,967,799	\$ 51,967,799	100%	\$ 53,291,715	\$ 52,667,555	101.2%
Charges for Service	8,104,759	8,104,759	100%	7,497,701	7,338,917	102.2%
Interfund Revenue	1,142,441	1,142,441	100%	1,250,988	1,246,020	100.4%
Intergovernmental	843,809	843,809	100%	815,115	735,437	110.8%
Fines, Licenses & Permits	963,865	963,865	100%	953,298	859,835	110.9%
All Other Revenue	282,427	282,427	100%	441,108	421,361	104.7%
<b>Total Revenue</b>	<b>\$ 63,305,100</b>	<b>\$ 63,305,100</b>	<b>100%</b>	<b>\$ 64,249,925</b>	<b>\$ 63,269,125</b>	<b>101.6%</b>

<b>Other Sources:</b>						
Total Transfers In	\$ 96,621	\$ 96,621	100%	\$ 599,256	\$ 604,094	99%

Expenditures:	2013			2014		
	Prior 4Q	Total Year	% of Total	Current 4Q	Amended	% of
	YTD Actual	Actual	Prior Year	YTD Actual	Budget	Budget
Labor and Benefits	\$ 40,759,401	\$ 40,759,401	100%	\$ 42,320,219	\$ 41,990,422	100.8%
Utilities	2,757,960	2,757,960	100%	2,853,639	2,896,909	98.5%
Operating	1,533,142	1,533,142	100%	1,368,325	1,424,421	96.1%
Contract Services	2,088,761	2,088,761	100%	2,030,681	2,109,925	96.2%
Operating & Field Supplies	1,774,471	1,774,471	100%	1,673,596	1,798,411	93.1%
Equipment	336,300	336,300	100%	423,963	359,499	117.9%
Economic Development, Partnerships, Sponsorships	2,266,460	2,266,460	100%	2,274,471	2,483,537	91.6%
Interfund Charges	9,533,547	9,533,547	100%	9,641,322	9,703,359	99.4%
Capital Outlay	1,012,324	1,012,324	100%	448,619	481,302	93.2%
<b>Total Expenditures</b>	<b>\$ 62,062,366</b>	<b>\$ 62,062,366</b>	<b>100%</b>	<b>\$ 63,034,835</b>	<b>\$ 63,247,785</b>	<b>99.7%</b>

<b>Other Uses-Transfers Out to Other Funds:</b>						
Downtown Development Authority TIF	-	\$ 333,880	0%	\$ 332,901	\$ 335,031	99%
Sales Tax Capital Improvements	-	197,647	0%	1,880	-	n/a
Major Capital Improvement Projects	-	2,406,861	0%	1,292,626	1,373,148	94%
Transportation Capacity	514,129	1,877,545	27%	-	-	n/a
Two Rivers Convention Center	66,178	172,461	38%	149,868	185,131	81%
Lincoln Park Golf Course	-	18,055	0%	-	-	n/a
Riverside Parkway Early Debt Retirement	-	2,350,111	0%	2,108,328	2,108,328	100%
<b>Total Transfers Out</b>	<b>\$ 580,307</b>	<b>\$ 7,356,560</b>	<b>8%</b>	<b>\$ 3,885,604</b>	<b>\$ 4,001,638</b>	<b>97%</b>

Contingency	\$ 183,505
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	2013	2014	2014
Estimated Ending Fund Balance	\$ 23,289,767	\$ 21,218,509	\$ 19,730,058 *
Includes 1% for the Arts	\$ 117,327	\$ 13,856	\$ 13,736

\* Assumes use of all contingency

**CONTINGENCY(12/31/2014)**

	City Council Economic Development	Avalon Theatre	City Manager
<b>Beginning Balance at 2014 Adopted Budget</b>	\$ 500,000	\$ 469,067	\$ 300,000
<b>Supplementally Appropriated Contingency</b>			
Per Resolution No. 04-14	\$ -	\$ 843,012	\$ -
Budgeted Additional Funds From ATF		\$ (50,000)	
<b>Uses:</b>			
Avalon Theatre Core Project		(469,067)	
Parkway Fence			(8,763)
Capital Facility Assessment Software			(37,008)
City Hall Safety Improvements			(9,729)
Thermal Imagers			(5,566)
Lease			(10,500)
Cardiac Monitors			(10,000)
Soil Contamination Costs			(8,474)
Hearing Loop			(15,595)
Young Entrepenuer Academy	(5,000)		
US Airways Magazine	(7,400)		
Catholic Outreach St Martin	(99,439)		
Foreign Trade Zone	(50,000)		
Commercial Catalyst Pilot Program	(50,000)		
Economic Development Branding & Marketing	(107,000)		
Advertising of Marketing Plan	(30,000)		
Global Petroleum	(15,000)		
Avalon Theatre Scope Expansion	-	(713,012)	-
Conference Room Chairs			(10,860)
<b>Total Uses</b>	\$ (363,839)	\$ (1,182,079)	\$ (116,495)
<b>Ending Balance at December 31, 2014</b>	\$ 136,161	\$ 80,000	\$ 183,505
	already added to 2015 budget	fall to fund balance	fall to fund balance

**AVALON THEATRE PROJECT**

<i>Internal Services Manager, Jay Valentine</i>			
	TOTAL BUDGET	ACTUAL SOURCES	% RECEIVED
<b>SOURCES OF FUNDS</b>			
Contribution from City of Grand Junction	4,371,855	4,301,989	98%
Contribution from Downtown Development Authority	3,000,000	3,000,000	100%
Contribution from Avalon Theatre Foundation Board	1,150,000	1,230,000	107%
Contribution from the Arts Commission	80,000	80,000	100%
DOLA	1,000,000	1,000,000	100%
Gates & Boettcher	25,000	20,000	80%
Reimbursement from State	23,145	23,145	100%
<b>TOTAL SOURCES</b>	<b>9,650,000</b>	<b>9,655,134</b>	<b>100%</b>
	TOTAL BUDGET	ACTUAL COSTS	% EXPENDED
<b>USES OF FUNDS</b>			
<b>UTILITY SERVICE &amp; IMPACT FEES:</b>			
Utility Charges	18,098	18,098	100%
Utility Development Impact Fees (XCEL, Water Sewer)	8,388	8,388	100%
Impact Fees (Permits, etc.)	23,148	23,148	100%
<b>SUBTOTAL UTILITY &amp; IMPACT FEES</b>	<b>\$ 49,634</b>	<b>49,634</b>	<b>100%</b>
<b>PROFESSIONAL SERVICES</b>			
Architectural	1,026,104	1,026,094	100%
Soft Costs - Other	18,576	4,200	23%
Program & Other Specialty Consultants	68,011	69,221	102%
Material Testing & Inspection	30,963	30,963	100%
Reproduction & Reimbursable	26,660	49,006	184%
<b>SUBTOTAL PROFESSIONAL SRVS.</b>	<b>\$ 1,170,314</b>	<b>1,179,483</b>	<b>101%</b>
<b>FURNITURE FIXTURES &amp; EQUIPMENT**</b>			
IT Computer/Cabling/Phone/Data Backbone/Distr.	113,000	112,775	100%
Furniture & Accessories	206,814	209,582	101%
Equipment	52,567	52,567	100%
<b>SUBTOTAL FURNITURE, FIXTURES &amp; EQ.</b>	<b>\$ 372,381</b>	<b>374,924</b>	<b>101%</b>
<b>TOTAL SOFT COSTS</b>	<b>\$ 1,592,329</b>	<b>1,604,041</b>	<b>101%</b>
<b>CONTINGENCY:</b>			
Building Contingency	\$ (18,177)		
<b>TOTAL CONTINGENCY</b>	<b>\$ (18,177)</b>		
<b>HARD COSTS</b>			
Contaminated Soils	\$ 23,145	23,145	100%
Construction (Structural)	\$ 8,052,703	8,027,948	100%
Builder Contingency	\$ -		
<b>TOTAL HARD COSTS</b>	<b>\$ 8,075,848</b>	<b>\$ 8,051,093</b>	<b>100%</b>
<b>TOTAL USES</b>	<b>9,650,000</b>	<b>9,655,134</b>	<b>100%</b>
<b>BUDGET VARIANCE</b>	<b>\$ (0)</b>		





**UTILITY FUNDS REVENUE AND EXPENSES (12/31/2014) Pre-Audit**

**WATER**

	2013			2014		
	Beginning Net Position \$ 2,657,016			\$ 2,568,859 \$ 2,568,859		
	2013			2014		
	Prior 4Q	Total Year	% of Total	Current 4Q	Amended	% of
	YTD Actual	Actual	Prior Year	YTD Actual	Budget	Budget
<b>Operating Revenue:</b>						
Charges for Service	\$ 4,698,287	\$ 4,698,287	100%	\$ 5,198,588	\$ 5,173,630	100%
Interfund Revenue	605,322	605,322	100%	678,645	705,660	96%
Intergovernmental	22,092	22,092	100%	113,035	151,536	75%
Interest	12,285	12,285	100%	9,779	12,574	78%
Other	54,785	54,785	100%	56,430	56,647	100%
<b>Total Revenue</b>	<b>\$ 5,392,771</b>	<b>\$ 5,392,771</b>	<b>100%</b>	<b>\$ 6,056,477</b>	<b>\$ 6,100,047</b>	<b>99%</b>
<b>Operating Expenses:</b>						
Labor and Benefits	\$ 2,722,930	\$ 2,722,930	100%	\$ 2,702,079	\$ 2,729,517	99%
Operating	837,411	837,411	100%	953,935	996,377	96%
Interfund Charges	764,960	764,960	100%	831,979	840,018	99%
<b>Total Expenditures</b>	<b>\$ 4,325,301</b>	<b>\$ 4,325,301</b>	<b>100%</b>	<b>\$ 4,487,993</b>	<b>\$ 4,565,912</b>	<b>98%</b>
<b>Operating Income (Loss)</b>	<b>\$ 1,067,470</b>	<b>\$ 1,067,470</b>		<b>\$ 1,568,484</b>	<b>\$ 1,534,135</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Capital Proceeds	\$ 47,600	\$ 47,600	100%	\$ 39,825	\$ 48,500	82%
Debt Service	(510,967)	(510,967)	100%	(496,601)	(496,601)	100%
Capital Outlay	(692,260)	(692,260)	100%	(1,440,093)	(1,804,464)	80%
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (1,155,627)</b>	<b>\$ (1,155,627)</b>	<b>100%</b>	<b>\$ (1,896,869)</b>	<b>\$ (2,252,565)</b>	<b>84%</b>
<b>Change in Net Position</b>	<b>\$ (88,157)</b>	<b>\$ (88,157)</b>		<b>\$ (328,385)</b>	<b>\$ (718,430)</b>	
	2013			2014		
<b>Estimated Ending Net Position</b>	<b>\$ 2,568,859</b>			<b>\$ 2,240,474</b>	<b>\$ 1,850,429</b>	

**IRRIGATION**

	2013			2014		
	Beginning Net Position \$ 117,482			\$ 116,708 \$ 116,208		
	2013			2014		
	Prior 4Q	Total Year	% of Total	Current 4Q	Amended	% of
	YTD Actual	Actual	Prior Year	YTD Actual	Budget	Budget
<b>Operating Revenue:</b>						
Charges for Service	\$ 229,676	\$ 229,676	100%	\$ 241,265	\$ 240,728	100%
Interest	448	448	100%	466	476	98%
<b>Total Revenue</b>	<b>\$ 230,124</b>	<b>\$ 230,124</b>	<b>100%</b>	<b>\$ 241,732</b>	<b>\$ 241,204</b>	<b>100%</b>
<b>Operating Expenses:</b>						
Labor and Benefits	\$ 90,155	\$ 90,155	100%	\$ 91,445	\$ 91,713	100%
Operating	111,882	111,882	100%	120,329	130,719	92%
Interfund Charges	30,661	30,661	100%	28,020	28,794	97%
<b>Total Expenditures</b>	<b>\$ 232,698</b>	<b>\$ 232,698</b>	<b>100%</b>	<b>\$ 239,794</b>	<b>\$ 251,226</b>	<b>95%</b>
<b>Operating Income (Loss)</b>	<b>\$ (2,574)</b>	<b>\$ (2,574)</b>		<b>\$ 1,938</b>	<b>\$ (10,022)</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Capital Proceeds	\$ 1,300	\$ 1,300	100%	\$ 1,820	\$ 1,040	175%
Capital Outlay	-	-	n/a	(5,683)	-	n/a
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 1,300</b>	<b>\$ 1,300</b>	<b>100%</b>	<b>\$ (3,863)</b>	<b>\$ 1,040</b>	<b>-371%</b>
<b>Change in Net Position</b>	<b>\$ (1,274)</b>	<b>\$ (1,274)</b>		<b>\$ (1,925)</b>	<b>\$ (8,982)</b>	
	2013			2014		
<b>Ending Net Position</b>	<b>\$ 116,208</b>			<b>\$ 114,283</b>	<b>\$ 107,226</b>	



**SOLID WASTE**

	2013			2014		
<b>Beginning Net Position</b>	\$	822,333		\$	792,388	\$ 792,388
	2013			2014		
	Prior 4Q	Total Year	% of Total	Current 4Q	Amended	% of
	YTD Actual	Actual	Prior Year	YTD Actual	Budget	Budget
<b>Operating Revenue:</b>						
Charges for Service	\$ 3,337,992	\$ 3,337,992	100%	\$ 3,538,962	\$ 3,418,147	104%
Interest	2,232	2,232	100%	2,663	2,343	114%
<b>Total Revenue</b>	<b>\$ 3,340,224</b>	<b>\$ 3,340,224</b>	<b>100%</b>	<b>\$ 3,541,625</b>	<b>\$ 3,420,490</b>	<b>104%</b>
<b>Operating Expenses:</b>						
Labor and Benefits	\$ 1,069,697	\$ 1,069,697	100%	\$ 1,056,753	\$ 1,098,116	96%
Operating	1,172,805	1,172,805	100%	1,205,440	1,231,079	98%
Interfund Charges	931,452	931,452	100%	951,709	983,131	97%
<b>Total Expenditures</b>	<b>\$ 3,173,954</b>	<b>\$ 3,173,954</b>	<b>100%</b>	<b>\$ 3,213,902</b>	<b>\$ 3,312,326</b>	<b>97%</b>
<b>Operating Income (Loss)</b>	<b>\$ 166,270</b>	<b>\$ 166,270</b>		<b>\$ 327,723</b>	<b>\$ 108,164</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Debt Service	\$ (80,489)	\$ (80,489)	100%	\$ (82,663)	\$ (82,663)	100%
Capital Outlay	(115,726)	(115,726)	100%	(29,976)	(29,976)	100%
Transfer In/(Out)	-	-	n/a	(100,000)	(100,000)	100%
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (196,215)</b>	<b>\$ (196,215)</b>	<b>100%</b>	<b>\$ (212,639)</b>	<b>\$ (212,639)</b>	<b>100%</b>
<b>Change in Net Position</b>	<b>\$ (29,945)</b>	<b>\$ (29,945)</b>		<b>\$ 115,085</b>	<b>\$ (104,475)</b>	
	2013			2014		
<b>Ending Net Position</b>	<b>\$ 792,388</b>			<b>\$ 907,473</b>	<b>\$ 687,913</b>	

**SEWER**

	2013			2014		
<b>Beginning Net Position</b>	\$	9,998,649		\$	11,503,786	\$ 11,503,786
	2013			2014		
	Prior 4Q	Total Year	% of Total	Current 4Q	Amended	% of
	YTD Actual	Actual	Prior Year	YTD Actual	Budget	Budget
<b>Operating Revenue:</b>						
Charges for Service	\$ 9,466,209	\$ 9,466,209	100%	\$ 11,023,911	\$ 10,672,844	103%
Interfund Revenue	16,100	16,100	100%	14,433	15,000	96%
Intergovernmental	81,372	81,372	100%	152,257	643,675	24%
Interest	77,605	77,605	100%	70,128	67,438	104%
Other	164,873	164,873	100%	108,119	114,942	94%
<b>Total Revenue</b>	<b>\$ 9,806,159</b>	<b>\$ 9,806,159</b>	<b>100%</b>	<b>\$ 11,368,848</b>	<b>\$ 11,513,899</b>	<b>99%</b>
<b>Operating Expenses:</b>						
Labor and Benefits	\$ 3,224,106	\$ 3,224,106	100%	\$ 3,328,119	\$ 3,314,974	100%
Operating	1,514,584	1,514,584	100%	1,632,557	1,869,528	87%
Interfund Charges	1,274,603	1,274,603	100%	1,406,088	1,427,979	98%
<b>Total Expenditures</b>	<b>\$ 6,013,293</b>	<b>\$ 6,013,293</b>	<b>100%</b>	<b>\$ 6,366,764</b>	<b>\$ 6,612,481</b>	<b>96%</b>
<b>Operating Income (Loss)</b>	<b>\$ 3,792,866</b>	<b>\$ 3,792,866</b>		<b>\$ 5,002,084</b>	<b>\$ 4,901,418</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Capital Proceeds	\$ 1,711,017	\$ 1,711,017	100%	\$ 1,304,771	\$ 1,470,642	89%
Transfers-In	19,259	19,259	100%	-	-	n/a
Debt Service	(1,750,838)	(1,750,838)	100%	(1,202,152)	(1,202,152)	100%
Capital Outlay	(2,267,167)	(2,267,167)	100%	(4,714,980)	(6,189,414)	76%
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (2,287,729)</b>	<b>\$ (2,287,729)</b>	<b>100%</b>	<b>\$ (4,612,362)</b>	<b>\$ (5,920,924)</b>	<b>78%</b>
<b>Change in Net Position</b>	<b>\$ 1,505,137</b>	<b>\$ 1,505,137</b>		<b>\$ 389,722</b>	<b>\$ (1,019,506)</b>	
	2013			2014		
<b>Ending Net Position</b>	<b>\$ 11,503,786</b>			<b>\$ 11,893,508</b>	<b>\$ 10,484,280</b>	



**OTHER ENTERPRISE FUNDS REVENUE AND EXPENSES (12/31/2014) Pre-Audit**

**TWO RIVERS CONVENTION CENTER**

	2013			2014		
Beginning Net Position	\$	-		\$	-	\$
	2013			2014		
	Prior 4Q	Total Year	% of Total	Current 4Q	Amended	% of
	YTD Actual	Actual	Prior Year	YTD Actual	Budget	Budget
<b>Operating Revenue:</b>						
Charges for Service	\$ 1,998,488	\$ 1,998,488	100%	\$ 2,026,520	\$ 1,977,195	102%
Intergovernmental	3,017	3,017	100%	3,096	27,765	11%
<b>Total Revenue</b>	<b>\$ 2,001,505</b>	<b>\$ 2,001,505</b>	<b>100%</b>	<b>\$ 2,029,616</b>	<b>\$ 2,004,960</b>	<b>101%</b>
<b>Operating Expenses:</b>						
Labor and Benefits	\$ 1,387,579	\$ 1,387,579	100%	\$ 1,323,086	\$ 1,375,170	96%
Operating	822,349	822,349	100%	839,524	794,460	106%
Interfund Charges	153,039	153,039	100%	177,958	178,387	100%
<b>Total Expenditures</b>	<b>\$ 2,362,967</b>	<b>\$ 2,362,967</b>	<b>100%</b>	<b>\$ 2,340,568</b>	<b>\$ 2,348,017</b>	<b>100%</b>
<b>Operating Income (Loss)</b>	<b>\$ (361,462)</b>	<b>\$ (361,462)</b>		<b>\$ (310,952)</b>	<b>\$ (343,057)</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Transfers-in	\$ 523,283	\$ 523,283	100%	\$ 416,502	\$ 470,763	88%
Capital Outlay	(161,821)	(161,821)	100%	(105,650)	(127,706)	83%
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 361,462</b>	<b>\$ 361,462</b>	<b>100%</b>	<b>\$ 310,952</b>	<b>\$ 343,057</b>	<b>91%</b>
<b>Change in Net Position</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
	2013			2014		
Ending Net Position	\$	-		\$	-	\$

**GOLF**

	2013			2014		
Beginning Net Position	\$	8,182		\$	2,113	\$
	2013			2014		
	Prior 4Q	Total Year	% of Total	Current 4Q	Amended	% of
	YTD Actual	Actual	Prior Year	YTD Actual	Budget	Budget
<b>Operating Revenue:</b>						
Charges for Service	\$ 1,728,680	\$ 1,728,680	100%	\$ 1,804,752	\$ 1,724,117	105%
Interest	144	144	100%	52	-	n/a
Other	19,486	19,486	100%	14,070	13,700	103%
<b>Total Revenue</b>	<b>\$ 1,748,310</b>	<b>\$ 1,748,310</b>	<b>100%</b>	<b>\$ 1,818,874</b>	<b>\$ 1,737,817</b>	<b>105%</b>
<b>Operating Expenses:</b>						
Labor and Benefits	\$ 977,552	\$ 977,552	100%	\$ 865,030	\$ 851,270	102%
Operating	511,006	511,006	100%	487,142	498,173	98%
Interfund Charges	333,875	333,875	100%	314,134	309,915	101%
<b>Total Expenditures</b>	<b>\$ 1,822,433</b>	<b>\$ 1,822,433</b>	<b>100%</b>	<b>\$ 1,666,306</b>	<b>\$ 1,659,358</b>	<b>100%</b>
<b>Operating Income (Loss)</b>	<b>\$ (74,123)</b>	<b>\$ (74,123)</b>		<b>\$ 152,569</b>	<b>\$ 78,459</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Transfers-in	\$ 156,539	\$ 156,539	100%	\$ 160,413	\$ 160,500	100%
Debt Service	(52,375)	(52,375)	100%	(234,916)	(234,222)	100%
Capital Outlay	(36,110)	(36,110)	100%	(21,368)	(5,500)	389%
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 68,054</b>	<b>\$ 68,054</b>	<b>100%</b>	<b>\$ (95,871)</b>	<b>\$ (79,222)</b>	<b>121%</b>
<b>Change in Net Position</b>	<b>\$ (6,069)</b>	<b>\$ (6,069)</b>		<b>\$ 56,698</b>	<b>\$ (763)</b>	
	2013			2014		
Ending Net Position	\$	2,113		\$	58,811	\$

**PARKING**

	2013			2014			
Beginning Net Position	\$	147,705		\$	139,202	\$ 139,202	
		2013			2014		
		Prior 4Q	Total Year	% of Total	Current 4Q	Amended	
		YTD Actual	Actual	Prior Year	YTD Actual	Budget	
<b>Operating Revenue:</b>						% of	
Charges for Service	\$	251,445	\$ 251,445	100%	\$ 266,536	\$ 258,200	103%
Fines and Forfeitures		134,041	134,041	100%	146,047	145,000	101%
Interest		721	721	100%	799	746	107%
Other		68,699	68,699	100%	62,785	62,000	101%
<b>Total Revenue</b>	\$	454,906	\$ 454,906	100%	\$ 476,166	\$ 465,946	102%
<b>Operating Expenses:</b>							
Labor and Benefits	\$	142,730	\$ 142,730	100%	\$ 147,382	\$ 146,323	101%
Operating		37,655	37,655	100%	52,250	59,625	88%
Interfund Charges		39,257	39,257	100%	44,219	44,176	100%
<b>Total Expenditures</b>	\$	219,642	\$ 219,642	100%	\$ 243,852	\$ 250,124	97%
<b>Operating Income (Loss)</b>	\$	235,264	\$ 235,264		\$ 232,313	\$ 215,822	
<b>Non-Operating Revenues (Expenses)</b>							
Debt Service	\$	(243,767)	\$ (243,767)	100%	\$ (243,767)	\$ (243,768)	100%
Capital Outlay		-	-	n/a	(5,103)	-	n/a
<b>Total Non-Operating Revenues (Expenses)</b>	\$	(243,767)	\$ (243,767)	100%	\$ (248,870)	\$ (243,768)	102%
<b>Change in Net Position</b>	\$	(8,503)	\$ (8,503)		\$ (16,557)	\$ (27,946)	
		2013			2014		
Ending Net Position	\$	139,202		\$	122,645	\$ 111,256	

**VISITOR AND CONVENTION BUREAU**

	2013			2014			
Beginning Net Position	\$	505,232		\$	405,354	\$ 405,354	
		2013			2014		
		Prior 4Q	Total Year	% of Total	Current 4Q	Amended	
		YTD Actual	Actual	Prior Year	YTD Actual	Budget	
<b>Operating Revenue:</b>						% of	
Lodging Taxes	\$	1,205,999	\$ 1,205,999	100%	\$ 1,254,524	\$ 1,285,376	98%
Vendors Fee Revenue from General Fund		639,945	639,945	100%	662,230	660,085	100%
Charges for Service		9,040	9,040	100%	9,532	8,000	119%
Intergovernmental		5,000	5,000	100%	-	-	n/a
Interest		1,000	1,000	100%	1,500	1,981	76%
<b>Total Revenue</b>	\$	1,860,984	\$ 1,860,984	100%	\$ 1,927,786	\$ 1,955,442	99%
<b>Operating Expenses:</b>							
Labor and Benefits	\$	783,132	\$ 783,132	100%	\$ 853,892	\$ 821,962	104%
Operating		851,928	851,928	100%	885,787	965,518	92%
Interfund Charges		153,341	153,341	100%	148,102	149,466	99%
<b>Total Expenditures</b>	\$	1,788,401	\$ 1,788,401	100%	\$ 1,887,780	\$ 1,936,946	97%
<b>Operating Income (Loss)</b>	\$	72,583	\$ 72,583		\$ 40,007	\$ 18,496	
<b>Non-Operating Revenues (Expenses)</b>							
Transfers-Out	\$	(172,461)	\$ (172,461)	100%	\$ (149,869)	\$ (185,132)	81%
<b>Total Non-Operating Revenues (Expenses)</b>	\$	(172,461)	\$ (172,461)	100%	\$ (149,869)	\$ (185,132)	81%
<b>Change in Net Position</b>	\$	(99,878)	\$ (99,878)		\$ (109,863)	\$ (166,636)	
		2013			2014		
Ending Net Position	\$	405,354		\$	295,492	\$ 198,718	
				Contingency	\$	40,000	

\* Assumes use of all contingency



**INTERNAL SERVICE FUNDS REVENUE AND EXPENSES (12/31/2014) Pre-Audit**

**INFORMATION TECHNOLOGY**

	2013	2014	2014
<b>Beginning Net Position</b>	\$ 1,956,990	\$ 1,288,022	\$ 1,288,022

	2013			2014		
	Prior 4Q YTD Actual	Total Year Actual	% of Total Prior Year	Current 4Q YTD Actual	Amended Budget	% of Budget
<b>Operating Revenue:</b>						
Charges for Service	\$ 77,280	\$ 77,280	100%	\$ 87,462	\$ 86,813	101%
Intergovernmental	-	-	n/a	48,971	48,971	100%
Interfund Revenue	5,521,563	5,521,563	100%	5,702,048	5,732,974	99%
Interest	6,714	6,714	100%	5,007	8,430	59%
<b>Total Revenue</b>	\$ 5,605,557	\$ 5,605,557	100%	\$ 5,843,488	\$ 5,877,188	99%
<b>Operating Expenses:</b>						
Labor and Benefits	\$ 2,076,572	\$ 2,076,572	100%	\$ 2,136,052	\$ 2,128,443	100%
Operating	2,567,068	2,567,068	100%	2,702,078	3,427,235	79%
Interfund Charges	274,835	274,835	100%	174,745	188,053	93%
<b>Total Expenditures</b>	\$ 4,918,475	\$ 4,918,475	100%	\$ 5,012,876	\$ 5,743,731	87%
<b>Operating Income (Loss)</b>	\$ 687,082	\$ 687,082		\$ 830,612	\$ 133,457	
<b>Non-Operating Revenues (Expenses)</b>						
Capital Outlay	\$ (1,356,050)	\$ (1,356,050)	100%	\$ (1,026,574)	\$ (566,870)	181%
<b>Total Non-Operating Revenues (Expenses)</b>	\$ (1,356,050)	\$ (1,356,050)	100%	\$ (1,026,574)	\$ (566,870)	181%
<b>Change in Net Position</b>	\$ (668,968)	\$ (668,968)		\$ (195,962)	\$ (433,413)	
<b>Ending Net Position</b>	\$ 1,288,022			\$ 1,092,060	\$ 854,609	

**FLEET & EQUIPMENT**

	2013	2014	2014
<b>Beginning Net Position</b>	\$ 3,392,757	\$ 3,133,812	\$ 3,133,812

	2013			2014		
	Prior 4Q YTD Actual	Total Year Actual	% of Total Prior Year	Current 4Q YTD Actual	Amended Budget	% of Budget
<b>Operating Revenue:</b>						
Charges for Service	\$ 221,054	\$ 221,054	100%	\$ 380,996	\$ 211,482	180%
Intergovernmental	33,474	33,474	100%	-	200,000	0%
Interfund Revenue	4,253,697	4,253,697	100%	4,321,211	4,333,156	100%
Interest	15,459	15,459	100%	12,518	15,883	79%
<b>Total Revenue</b>	\$ 4,523,684	\$ 4,523,684	100%	\$ 4,714,725	\$ 4,760,521	99%
<b>Operating Expenses:</b>						
Labor and Benefits	\$ 839,961	\$ 839,961	100%	\$ 900,884	\$ 889,316	101%
Operating	1,792,870	1,792,870	100%	2,017,120	1,834,562	110%
Interfund Charges	170,518	170,518	100%	165,815	122,342	136%
<b>Total Expenditures</b>	\$ 2,803,349	\$ 2,803,349	100%	\$ 3,083,819	\$ 2,846,220	108%
<b>Operating Income (Loss)</b>	\$ 1,720,335	\$ 1,720,335		\$ 1,630,906	\$ 1,914,301	
<b>Non-Operating Revenues (Expenses)</b>						
Capital Proceeds	\$ 59,870	\$ 59,870	100%	\$ 86,820	\$ 57,000	152%
Transfers-in	-	-	n/a	100,000	100,000	100%
Capital Outlay	(2,039,150)	(2,039,150)	100%	(3,050,927)	(3,252,904)	94%
<b>Total Non-Operating Revenues (Expenses)</b>	\$ (1,979,280)	\$ (1,979,280)	100%	\$ (2,864,107)	\$ (3,095,904)	93%
<b>Change in Net Position</b>	\$ (258,945)	\$ (258,945)		\$ (1,233,201)	\$ (1,181,603)	
<b>Ending Net Position</b>	\$ 3,133,812			\$ 1,900,611	\$ 1,952,209	

**INSURANCE**

	2013	2014	2014
Beginning Net Position	\$ 3,442,015	\$ 4,613,652	\$ 4,613,652

	2013			2014		
	Prior 4Q YTD Actual	Total Year Actual	% of Total Prior Year	Current 4Q YTD Actual	Amended Budget	% of Budget
<b>Operating Revenue:</b>						
Charges for Service	\$ 51,098	\$ 51,098	100%	\$ 8,231	\$ 2,000	412%
Interfund Revenue	1,861,527	1,861,527	100%	1,861,513	1,861,513	100%
Interest	15,849	15,849	100%	18,709	16,810	111%
Other	1,390,934	1,390,934	100%	605,555	-	n/a
<b>Total Revenue</b>	<b>\$ 3,319,408</b>	<b>\$ 3,319,408</b>	<b>100%</b>	<b>\$ 2,494,008</b>	<b>\$ 1,880,323</b>	<b>133%</b>
<b>Operating Expenses:</b>						
Labor and Benefits	\$ 563,489	\$ 563,489	100%	\$ 562,621	\$ 573,965	98%
Operating	1,569,193	1,569,193	100%	1,454,742	1,594,901	91%
Interfund Charges	15,089	15,089	100%	15,323	15,323	100%
<b>Total Expenditures</b>	<b>\$ 2,147,771</b>	<b>\$ 2,147,771</b>	<b>100%</b>	<b>\$ 2,032,686</b>	<b>\$ 2,184,189</b>	<b>93%</b>
<b>Operating Income (Loss)</b>	<b>\$ 1,171,637</b>	<b>\$ 1,171,637</b>		<b>\$ 461,323</b>	<b>\$ (303,866)</b>	
Ending Net Position	\$ 4,613,652			\$ 5,074,975	\$ 4,309,786	

**COMMUNICATION CENTER**

	2013	2014	2014
Beginning Net Position	\$ 413,152	\$ 237,020	\$ 237,020

	2013			2014		
	Prior 4Q YTD Actual	Total Year Actual	% of Total Prior Year	Current 4Q YTD Actual	Amended Budget	% of Budget
<b>Operating Revenue:</b>						
Charges for Service	\$ 1,641,500	\$ 1,641,500	100%	\$ 1,774,635	\$ 1,770,807	100%
Intergovernmental	333,755	333,755	100%	275,739	272,145	101%
Interfund Revenue	2,227,029	2,227,029	100%	2,364,523	2,364,523	100%
Interest	2,799	2,799	100%	2,799	3,942	71%
<b>Total Revenue</b>	<b>\$ 4,205,083</b>	<b>\$ 4,205,083</b>	<b>100%</b>	<b>\$ 4,417,696</b>	<b>\$ 4,411,417</b>	<b>100%</b>
<b>Operating Expenses:</b>						
Labor and Benefits	\$ 3,840,843	\$ 3,840,843	100%	\$ 4,021,645	\$ 4,118,204	98%
Operating	698,544	698,544	100%	398,550	555,294	72%
Interfund Charges	839,766	839,766	100%	1,151,484	1,148,337	100%
<b>Total Expenditures</b>	<b>\$ 5,379,153</b>	<b>\$ 5,379,153</b>	<b>100%</b>	<b>\$ 5,571,678</b>	<b>\$ 5,821,835</b>	<b>96%</b>
<b>Operating Income (Loss)</b>	<b>\$ (1,174,070)</b>	<b>\$ (1,174,070)</b>		<b>\$ (1,153,982)</b>	<b>\$ (1,410,418)</b>	
<b>Non-Operating Revenues (Expenses)</b>						
Transfers-in	\$ 2,114,018	\$ 2,114,018	100%	\$ 1,679,880	\$ 2,989,554	56%
Capital Outlay	(1,116,080)	(1,116,080)	100%	(543,722)	(1,706,717)	32%
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 997,938</b>	<b>\$ 997,938</b>	<b>100%</b>	<b>\$ 1,136,158</b>	<b>\$ 1,282,837</b>	<b>89%</b>
<b>Change in Net Position</b>	<b>\$ (176,132)</b>	<b>\$ (176,132)</b>		<b>\$ (17,824)</b>	<b>\$ (127,581)</b>	
Ending Net Position	\$ 237,020			\$ 219,197	\$ 109,439	



Calendar 2015 Adopted Budget Adopted 2015 Budget, does not yet include 2014 Carry Forwards. 2015 Supplemental Appropriations will come forward late May/early June.

Row Labels	PRE-AUDIT BUDGETING FUNDS BALANCES	TOTAL REVENUE	LABOR	NON PERSONNEL OPERATING	TOTAL OPERATING EXPENSE	DEBT SERVICE	MAJOR CAPITAL	TOTAL EXPENSE	TRANSFERS IN	TRANSFERS OUT	NET SOURCE (USE) OF FUNDS	Contingency Funds	Net Change In Fund Balance	ENDING FUND BALANCE	General Fund Available Funds Calculation
<b>General Government</b>															
100 General Fund	21,718,029	63,833,304	42,564,233	21,113,944	64,178,168	-	84,010	64,322,179	664,163	480,214	(244,244)	938,540	(1,187,794)	20,835,728	\$ 20,835,728
102 Visitor & Convention Bureau Fund	795,493	2,036,945	829,864	1,122,471	1,952,332	-	-	1,952,332	862	135,131	(65,656)	-	-	233,888	(13,656)
104 CDBG Fund	-	395,000	-	300,000	300,000	-	-	300,000	-	39,000	39,000	-	-	-	(25,000)
105 Parkland Expansion Fund	983,387	99,831	-	-	-	-	-	-	-	678,782	(578,811)	-	-	(19,029)	\$ 18,999,849
110 Conservation Trust Fund	32,489	600,167	-	-	-	-	-	-	-	640,800	(608,310)	-	-	32,489	(6,000)
201 Sales Tax CP Fund	1,067,890	17,894,820	-	400	400	-	10,674,239	10,674,639	1,188,130	8,461,898	(102,495)	-	(102,495)	964,395	(6,000)
202 Storm Drainage Fund	-	30,000	-	-	-	-	650,400	650,400	-	-	650,400	-	-	-	(11,840,000)
204 Major Projects Capital Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total Minimum Reserve
207 Transportation Capacity Fund	644,455	700,000	-	-	-	-	950,000	950,000	-	237,066	(467,034)	-	(467,034)	132,966	\$ 1,496,000
810 General Debt Service Fund	75	612,208	-	3,005	3,005	6,878,923	6,881,928	6,269,220	-	-	-	-	-	75	\$ 1,211,000
814 81 Public Finance Corp Fund	613	300,000	-	1,505	1,505	532,000	-	533,505	-	233,505	-	-	-	613	\$ 1,285,000
815 Riverside Hwy Debt Retirement	8,000,762	44,255	-	-	-	-	-	-	1,233,863	-	1,237,818	-	-	8,000,762	201 Capital Fund Available Funds Calculation
703 Park Imp Advisory Board Fund	158,135	112,520	-	73,020	73,020	-	-	73,020	-	-	39,490	-	-	38,490	Primary Distribution of 2014 Carry Forwards
704 Cemetery Perpetual Care Fund	1,352,852	29,200	-	-	-	-	-	-	-	6,300	(23,400)	-	-	23,400	\$ 964,319
706 Emp Retire Health Benefits Fund	2,089,827	427,480	490,105	-	490,105	-	-	490,105	-	-	(62,420)	-	(62,420)	1,827,220	\$ 16,304
Subtotal	35,460,277	87,827,801	43,884,187	23,114,338	66,998,526	7,410,923	12,363,669	86,773,118	10,180,246	10,645,281	(200,212)	938,540	(1,143,203)	34,335,483	(321,246)
<b>Enterprise Operations</b>															
301 Water Fund	2,340,474	6,648,927	2,816,264	1,847,744	4,664,010	500,274	1,347,040	6,511,324	3,063	-	140,566	-	140,566	2,381,140	\$ 234,889
302 Solid Waste Removal Fund	907,473	3,161,270	1,392,776	2,197,887	3,550,663	84,895	-	3,635,558	1,222	-	(86,744)	-	(86,744)	840,707	-
303 Tree Reforest Conservation Cst. Fund	-	2,151,255	3,388,959	1,132,243	3,520,202	-	5,289	3,525,491	-	-	-	-	-	-	Pending Items
305 Golf Courses Fund	58,813	1,802,869	868,946	838,269	1,707,215	234,171	-	1,941,386	183,511	-	17,094	-	17,094	79,906	\$ 1,500,000
308 Parking Authority Fund	122,245	482,265	149,409	113,460	262,870	243,767	-	506,637	137	-	(18,644)	-	(18,644)	82,181	\$ 100,000
309 Ridges Irrigation Fund	144,283	241,099	92,256	155,562	247,779	-	18,000	265,779	104	-	(18,567)	-	(18,567)	94,718	\$ 416,000
300 Joint Sewer System Fund	11,893,508	12,626,382	3,524,759	3,348,556	6,873,314	1,198,133	8,469,700	14,229,139	3,110	-	(1,801,854)	-	(1,801,854)	9,987,894	\$ 150,000
Subtotal	25,327,754	37,650,247	10,621,471	9,793,668	18,615,132	2,255,238	7,837,020	29,811,378	434,443	-	(1,673,691)	-	(1,673,691)	13,463,589	(170,000)
<b>Special Taxing Districts</b>															
613 Ridges Debt Service Fund	16,747	-	-	-	-	-	-	-	-	-	-	-	-	16,747	Contingency Detail
Subtotal	16,747	-	-	-	-	-	-	-	-	-	-	-	-	16,747	\$ 478,151
<b>Internal Service Operations</b>															
101 Enhanced 911 Fund	2,563,041	2,426,348	-	-	-	-	-	-	-	3,147,005	(720,657)	-	(720,657)	1,845,691	\$ 300,000
401 Information Technology Fund	1,093,260	6,540,794	2,104,837	4,231,623	6,336,460	-	115,000	6,451,460	1,942	-	(88,598)	-	(88,598)	2,960,656	\$ 100,000
402 Fleet and Equipment Fund	1,906,611	6,116,643	1,075,064	2,687,288	3,762,352	-	2,833,366	6,595,718	1,147	-	(62,667)	-	(62,667)	2,674,964	\$ 147,000
404 Self Insurance Fund	5,074,875	2,568,449	574,949	2,499,388	3,074,137	-	-	3,074,137	-	66,735	(57,423)	-	(57,423)	4,589,362	Head-Other Funds:
405 Comm Center Fund	295,197	4,228,311	4,130,203	1,647,358	3,960,423	-	1,446,000	5,406,423	2,640,916	-	(54,279)	-	(54,279)	384,633	\$ 147,000
406 Facilities Management Fund	-	3,001,817	511,459	2,489,703	2,995,162	-	100,000	3,095,162	100,744	-	(1,549)	-	(1,549)	18,448	Other Funds 2nd Full Market Implementation
Subtotal	10,849,884	24,938,942	8,505,842	13,615,620	22,121,682	-	4,211,966	26,333,647	2,764,748	3,213,740	(1,847,477)	-	(1,847,477)	6,005,407	
<b>Total All Funds</b>	61,664,102	139,570,090	62,411,500	46,927,619	108,819,118	9,676,151	24,412,654	143,827,824	13,384,493	13,859,021	(9,936,420)	938,540	(4,884,903)	56,796,142	

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**Modifications to Economic Gardening Pilot Project****HB 15-1002****Sponsors:** Lee

This bill modifies the Economic Gardening Pilot Project and extends its termination date to June 30, 2018. The bill repeals statutory deadlines and time limits and allows each company to negotiate terms of engagement with the Office of Economic Development and International Trade. A participating company is allowed to use between 40 and 100 hours of pilot project services before renegotiating its terms of engagement. The bill increases the one-time participation fee from \$750 to \$1,500 and appropriates \$200,000 for the additional fiscal years of 16-17 and 17-18.

**EDCC- SUPPORT****Status:** 04/09/2015 Introduced In Senate- Assigned to Business, Labor and Technology

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**Prohibited Communications Concerning Patents****HB 15-1063****Sponsors:** Pabon; Balmer

Patent trolling is defined as the practice of contacting businesses or individuals to extract financial consideration without legitimate legal grounds to assert a patent infringement claim. It is estimated that businesses in the United States spend \$29 billion in legal fees in one year defending against defective patent assertions. This bill prohibits a person from asserting any claim that an individual is liable for infringement of a patent if the communication falsely states that litigation has been initiated, threatened litigation when no litigation is filed or is legally or factually defective and requires to the Attorney General to investigate and enforce the provisions of the bill.

**Status:** 04/09/2015 Introduced In Senate- Assigned to Business, Labor and Technology

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**Cottage Food Act Expansion****HB 15-1102****Sponsors:** Hamner; Donovan

The "Colorado Cottage Foods Act" exempts sellers of certain foods from state inspection standards. The bill expands the permitted foods to include fruit empanadas, tortillas, and pickled vegetables that have an equilibrium pH value of 4.6 or lower. In addition to the disclaimer required on the products sold, a producer must also display a placard, sign, or card at the point of sale indicating that the product was produced in a home kitchen that is not subject to state licensure or inspection. The bill deletes language limiting a "producer" to natural persons. The Colorado Cottage Foods Act allows producers of non-potentially hazardous foods to use their home, commercial, or public kitchens to produce foods to sell directly to the ultimate consumers without a retail food license.

**Status:** 04/10/2015 House Committee on Appropriations refer to Committee of the Whole

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**Working Group for Economic Development in Distressed Regions****HB 15-1157****Sponsors:** Willett and Pabon; Heath and Merrifield

This bill creates the Economic Development Working Group for highly distressed rural and urban regions of the state. The bill requires the group to establish regions; discuss and evaluate economic development efforts in the region and their best practices; discuss and evaluate the possibility of creating tax-free zones or other economic development tools for their regions; and make detailed legislative recommendations to the general assembly in order to quickly improve the economic vitality of those regions. The group consists of 4 members of the general assembly, the Executive Director of the Office of Economic Development and International Trade and four non-voting members appointed by the legislative members.

**Chamber, CML, Associated Governments of Northwest Colorado- SUPPORT****Status:** 03/17/2015 House Third Reading Passed

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**Rural Economic Development Initiative Grant Program****HB 15-1177****Sponsors:** Willett and Becker; Donovan

This bill creates the Rural Economic Development Initiative (REDI) Grant Program for the purpose of creating resiliency in and growing the economies of highly distressed rural counties and appropriates \$3 million from the general fund. Counties with populations of less than 175,000 are considered distressed if they meet two of the following three criteria: annual percent change in employment less than the statewide change; annual percent change in assessed value of all property less than the statewide change; county-wide percentage of pupils eligible for free lunch higher than the state's average.



The bill allows 30 distressed rural counties to be classified as Highly Distressed rural counties based upon population, employment, weekly wage and the number of businesses. **Mesa County would qualify as distressed under this bill and would therefore be eligible for REDI Grants.** The REDI program would provide grants for projects that attract new jobs or encourage private capital investment in any of the highly distressed rural counties. Applications are approved based upon ability to create diversity and resiliency in the economy; create new jobs, benefits a key industry in the region by encouraging capital investment; increases average wages; encourages growth that benefits more than one community; shows compatibility with relevant communities and economic development plans; or evidences strong support from local governments. Grants may be awarded to local government for infrastructure or facility investments that are needed to attract new jobs or will encourage private investment; local governments for training grants for affected workers; private employers to support business expansion projects; private employers for employee training programs.

**Chamber, City of Grand Junction, CML, AGNC- SUPPORT****Status:** 02/17/2015 House Committee on Business Affairs and Labor Refer Amended to Appropriations

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**Retail Food Establishment Fees****HB 15-1226****Sponsors:** Lee and Foote; Heath

Under current law, the annual license fees for retail food establishments are set in statute. This bill removes the fees from statute and requires the State Board of Health (board) in the Department of Public Health and Environment (DPHE) to set the fees in rule. State and local public health agency food safety programs are funded by license fees for retail food establishments. Forty-three dollars of each fee collected is applied to the Food Protection Cash Fund in the DPHE; the remainder of the fee is retained by the county or district public health agency where the retail food establishment is located. When shortages in funding occur, counties make up the deficit with general funds. The General Assembly last increased fees in 2009.

**Status:** 02/17/2015 Introduced In House - Assigned to Public Health Care & Human Services + Finance

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**Business Opportunity Study****HB 15-1306****Sponsors:** Williams and Salazar; Crowder and Guzman

This bill directs the Department of Personnel and Administration (DPA) to conduct a study to determine whether disparities in the selection of businesses exist in the state procurement system. The study's final report is to be completed, posted online by the Minority Business Office, and submitted to members of the General Assembly by January 1, 2017.

**Status:** 03/31/2015 House Committee on Business Affairs and Labor Refer Amended to Appropriations

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**The Statewide Initiative Process**

**HB 15-1057**

**Sponsors:** Court, DeGrosso, Rankin; Sonnenberg, Hodge

This bill requires the Legislative Council of the General Assembly to prepare an initial fiscal impact statement for each initiative submitted to the title board. The abstract must be printed at the beginning of each page of an initiative petition section that is circulated for signatures. The impact statement will also be included in the Blue Book.

**Chamber, CML, EDCC- SUPPORT**

**Status:** 01/07/2015 Introduced In House - Assigned to State, Veterans, & Military Affairs

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**Overseas Citizens Municipal Election Voting Access**

**HB 15-1130**

**Sponsors:** Nordberg; Garcia

The bill extends certain deadlines that govern the conduct of municipal elections to ensure that such military personnel and civilians have similar ability to vote in municipal elections as they do in federal, state, and county elections.

**CML, AGNC- SUPPORT**

**Status:** 04/06/2015 Senate Third Reading Re-referred to State, Veterans, & Military Affairs - No Amendments

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**Invasive Phreatophyte Grant Program**  
**Sponsors:** Coram; Sonnenberg

**HB 15-1006**

HB 14-1006 creates an Invasive Phreatophyte Management Grant Program. The program is to be funded with annual transfers of \$5 million for 5 years beginning in the next fiscal year. The grant program will fund projects that manage and remove invasive phreatophytes, including Russian-olive, within riparian areas of the state (river fronts and flood plains). Grants are to be made available to public entities, private entities and private individuals that can demonstrate best practices for management of invasive phreatophytes to decrease water consumption. The bill is a Water Resource Review Committee sponsored bill and has bipartisan support.

**Chamber; AGNC- SUPPORT**

Status: 02/02/2015 House Committee on Agriculture, Livestock, & Natural Resources Refer to Appropriations

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**Expand Scope of Shared Photovoltaic Facilities**  
**Sponsors:** Winter and Roupe; Grantham and Hodge

**HB 15-1284**

Existing statutes requires Community Solar Garden subscribers to live in the same county unless the subscriber lives in a county with less than 20,000, in which case the subscriber may live in an adjacent county. This bill removes the population standards (resulting in subscribers being able to purchase into facilities either in their county of residence or a neighboring county). The bill also increases the minimum number of subscribers from 10 to 25 for installations larger than 500 kilowatts.

**AGNC- OPPOSE**

Status: 03/25/2015 Introduced in Senate- Assigned to Agriculture, Natural Resources and Energy

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**Social Cost of Carbon**  
**Sponsors:** Foote

**HB 15-1330**

**NEW**

The bill requires legislative council staff (staff) to include the social cost of carbon in the fiscal note for an electricity generation measure, which is a bill or concurrent resolution that is expected to cause a significant increase or decrease in the generation of electricity from a renewable or nonrenewable source by or on behalf of a qualifying retail utility. The social cost of carbon consists of:

- An estimate of the increase or decrease in carbon emissions that results from the measure; and
- A monetization of the change in carbon emissions, which may be expressed with a range.

**AGNC- OPPOSE**

Status: 04/01/2015 Introduced In House - Assigned to State, Veterans, & Military Affairs + Appropriations

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**Dispose of Cathode Ray Tubes at Hazardous Waste Sites**  
**Sponsors:** Grantham

**SB 15-076**

Current law generally prohibits the land disposal of electronic devices, including those that contain cathode ray tubes. The bill allows the disposal of cathode ray tubes, including electronic devices that contain them, at hazardous waste disposal sites.

Status: 01/14/2015 Introduced In Senate - Assigned to Agriculture, Natural Resources, & Energy

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**Extend Date for REA Renewable Energy Std New Solar**  
**Sponsors:** Grantham, Baumgardner, Scott; Lee

SB 15-254

NEW

Under current law, for both cooperative electric associations (CEAs) and municipally owned utilities (MOUs), a 3-times multiplier applies to each kilowatt-hour of electricity generated from solar electric generation technologies that begin producing electricity on or before July 1, 2015, for purposes of meeting Colorado's renewable energy standard. The bill extends this deadline to December 31, 2016, for MOUs but not for CEAs.

Status: 03/27/2015 Introduced In Senate - Assigned to Agriculture, Natural Resources, & Energy

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**Coordinated Review of CO2 Emission Reduction Measures**  
**Sponsors:** Cooke and Sonnenberg

SB 15-258

NEW

Under federal law, the Air Quality Control Commission under the Department of Public Health and Environment is expected to approve and submit a state implementation plan for the reduction of carbon emissions from electric utilities to EPA for certification that the state plan meets federal performance standards under the Clean Air Act. The bill prohibits the Commission from submitting a state implementation plan for the reduction of carbon emissions from electric utilities to the EPA until:

- the Public Utilities Commission conducts a proceeding to review the plan based on criteria outlined in the bill and issues a formal decision;
- the PUC and the CDPHE issue a joint assessment report of the plan within 15 days of the decision; and
- the General Assembly votes to approve the plan through joint resolution.
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If necessary, the AQCC may submit one revised version of the state plan to the PUC and the General Assembly. Under the bill, a subsequent judicial review of the plan is not precluded.

Status: 04/09/2015 Senate Committee on Agriculture, Natural Resources, & Energy Refer to Appropriations

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**Employment Services for Veterans Pilot Program**  
**Sponsors:** Landgraf

**HB 15-1030**

This bill creates the Employment Services for Veterans Pilot Program (program) in the Colorado Department of Labor and Employment (CDLE). The program includes veterans services related to job retention, mediation with employers, mentoring, and career counseling. The program is available for up to 20 veterans who have not been dishonorably discharged.

Status: 04/10/2015 House Committee on Appropriations Refer Amended to House Committee of the Whole

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**Increasing Postsecondary and Workforce Readiness**  
**Sponsors:** Kraft-Tharp and Wilson; Hill and Heath

**HB 15-1170**

The bill creates the position of Postsecondary and Workforce Readiness Statewide Coordinator (PWR coordinator) to work under the State Work Force Development Council in the Colorado Department of Labor and Employment (CDLE). The PWR coordinator will work with local education providers, businesses, industry, area vocational schools, community colleges, the CDE, the Department of Higher Education (DHE), and the career and technical education division within the community college system to raise the level of PWR achieved by high school graduates.

Under current law, the Colorado Department of Education (CDE) annually determines the level of attainment for public schools, school districts, and the state based on specific indicators of performance. One of the performance indicators used is the degree to which students graduate from high school postsecondary and workforce ready (PWR). The CDE calculates PWR based on the achievement level of eleventh grade students taking the statewide college entrance test, the percent of graduates who receive an endorsed diploma (pending), and graduation and dropout rates. Beginning in 2016-17, this bill requires the CDE to also calculate PWR by including the percent of high school graduates who enroll in a postsecondary education program in the school year immediately following graduation. Consistent with the other measures of performance, the CDE must disaggregate the additional data collected by student group.

Status: 02/25/2015 House Committee on Education Refer Amended to Appropriations

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**Innovative Industry Workforce Development Program**  
**Sponsors:** Lee and Foote; Heath

**HB 15-1230**

This bill creates the Innovative Industries Workforce Development Program within the Department of Labor and Employment to reimburse businesses for ½ of its expenses related to qualifying internships. In order to qualify, the internship must be in an innovative industry; lasts for at least 130 hours and lasts up to 6 months; allow students to gain valuable work experience in at least 2 specified occupational areas; pay the intern at least \$10 per hour; provide a mentor or supervisor that will work closely with the intern; not be for the purpose of meeting required residency or clinical hours for the intern; be with an innovative-industry business that has a physical operation facility in the state; be for a high school or college student, a resident who is a student at an out-of-state college, or a recent graduate of either; and along with all other internships, constitute less than 50% of the business's workforce located in the state. A business may be reimbursed for up to 5 interns per location and up to 10 at all locations, but the maximum amount that a business may be reimbursed for each internship is \$5,000.



Status: 04/10/2015 House Committee on Appropriations Refer Amended to House Committee of the Whole

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**Enhanced Unemployment Compensation Benefits****HB 15-1231****Sponsors:** Esgar and Kraft-Tharp

The bill reenacts the implementation of enhanced unemployment insurance compensation benefits for eligible unemployment insurance claimants that expired in 2014. Enhanced unemployment insurance compensation benefits are available to claimants who are enrolled and making satisfactory progress in an approved training program that will train them for a high-demand occupation, a more stable occupation, or a long-term occupation. Up to \$4 million may be expended for the program, including benefit payments, in any fiscal year, with no more than \$12 million in expenditures obligated by the division over the three fiscal years affected by the bill. The state General Fund pays for program costs.

**GJ Chamber- SUPPORT**Status: 04/10/2015 House Committee on Appropriations Refer Amended to House Committee of the Whole

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**Colorado Retirement Security Task Force****HB 15-1235****Sponsors:** Buckner and Pettersen; Steadman and Todd

The bill creates the Colorado Retirement Security Task Force to study, assess, and report on the factors that affect Coloradans' ability to save for a financially secure retirement and on the feasibility of creating a retirement savings plan for private sector employees. The task force is required to submit 2 reports to the general assembly regarding the factors that affect Coloradans' ability to save for a financially secure retirement and on the feasibility of creating a retirement savings plan for private sector employees.

Status: 04/06/2015 House Second Reading Laid Over Daily - No Amendments

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**FAMLI Insurance Program Wage Replacement****HB 15-1258****Sponsors:** Winter and Salazar; Ulibarri

This bill creates the Family and Medical Leave Insurance program to provide partial wage-replacement benefits to an eligible individual who takes leave from work to care for a new child or a family member with a serious health condition or who is unable to work due to the individual's own serious health condition. Prior to implementing the program, the Department of Labor and Employment must conduct an actuarial analysis to determine the appropriate level of premiums and solvency surcharges, if necessary, to ensure the soundness of the program. Each employee in the state will pay a premium determined by the Director of the Division by rule, which premium is based on a percentage of the employee's yearly wages. The premiums are deposited into the family and medical leave insurance fund from which family and medical leave benefits are paid to eligible individuals. The director may also impose a solvency surcharge by rule if determined necessary to ensure the soundness of the fund.

**GJ CHAMBER- OPPOSE**Status: 03/19/2015 House Committee on Health, Insurance, & Environment Refer to Finance

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**Pathways into Technology**  
**Sponsors:** Duran; Todd

**HB 15-1270**

ED

This bill authorizes the operation of Pathways in Technology Early College High Schools (P-Tech schools). These schools enroll students in grades 9 through 14 in programs that focus on science, technology and mathematics. The schools combine high school and college-level course work with workplace educational experiences. Upon graduation, students will have a high school diploma and an associate's degree in applied sciences.

Status: 04/09/2015 Introduced In Senate - Assigned to Education

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**Mobile Learning Labs Workforce Development**  
**Sponsors:** Lontine and Hamner; Marble and Donovan

**HB 15-1271**

ED

The bill allows moneys in the Colorado Existing Industry Training Program to be used to fund mobile learning labs, which provide employers with a flexible delivery option for on-site training.

Status: 04/09/2015 Introduced In Senate - Assigned to Finance

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**Creation of Career Pathways for Students**  
**Sponsors:** Garnett; Kerr

**HB 15-1274**

ED

Following the model developed for creating the Manufacturing Career Pathway, the bill directs the state Workforce Development Council to coordinate multiple agencies and industries in the design of industry-driven career pathways for critical occupations in growing industries.

Status: 04/10/2015 House Committee on Appropriations Refer Amended to House Committee of the Whole

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**Career and Tech Ed in Concurrent Enrollment**  
**Sponsors:** Winter; Heath and Marble

**HB 15-1275**

ED

This bill clarifies that apprenticeships and internships are suitable course work for concurrent enrollment options of local education providers. In addition, the bill directs the Concurrent Enrollment Advisory Board to create recommendations to assist local education providers in creating cooperative agreements to include apprenticeship programs and internship programs in the available concurrent enrollment programs.

Status: 04/10/2015 House Committee on Appropriations Refer Amended to House Committee of the Whole

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**Skilled Worker Training Grant Program**

HB 15-1276

**Sponsors:** Pabon, Williams; Cooke and Heath

The bill creates the "Skilled Worker Outreach, Recruitment, and Key Training Act", also referred to as the "WORK Act," which establishes a grant program in the Department of Labor and Employment to award matching grants to entities and organizations that offer skilled worker training programs to assist in their outreach, recruiting, and training efforts. The program is to fund applicants that demonstrate partnerships with industry and have the best potential to reach broad audiences, significantly increase enrollment in and completion of their training programs and fill existing market needs for skilled workers. The bill appropriates \$10 million over three years.



Status: 04/10/2015 House Committee on Appropriations Refer Amended to House Committee of the Whole

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**Local Government Minimum Wage**

HB 15-1300

**Sponsors:** Moreno; Merrifeld

This bill repeals state statute that prohibits local governments from enacting minimum wages; therefore allows local governments to establish minimum wages in their jurisdictions.

**AGNC, Chamber- OPPOSE**

Status: 04/08/2015 Introduced In Senate - Assigned to State, Veterans, &amp; Military Affairs

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**Colorado Overtime Fairness for Employees Act**

HB 15-1331

**Sponsors:** Tyler; Merrifeld

This bill eliminates the discretion of the Director of the Division of Labor in creating an exemption to Colorado's regulatory overtime requirement for employees that are administrative, executive, supervisory or professional. Instead, this bill would create a minimum salary requirement for exemption. The salary requirement would be three times the Colorado minimum wage. For example, at the current minimum wage of \$8.23 per hour, an employee that is an administrative, executive, supervisor, or professional making less than a weekly salary of \$987.60 ( $\$8.23 \times 40 \text{ hours} \times 3 = \$987.60$ ) could not be exempted from overtime by the director's rules. Because the Colorado state minimum wage automatically adjusts for inflation under the Colorado constitution, by linking the minimum salary for the exemption to apply to minimum wage, that salary will also adjust with inflation.

**AGNC- OPPOSE**

Status: 04/01/2015 Introduced In House - Assigned to State, Veterans, &amp; Military Affairs

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**Employment Services for Veterans and Spouses**

HB 15-1336

**Sponsors:** Lee and Fields; Crowder

This bill allows Work Force Centers selected by the Department of Labor and Employment to participate in a grant program to develop and expand programs to provide work force development-related services specifically tailored for veterans and their spouses. The work force centers that apply to the grant program established by the department must submit an application that describes the current services provided, states how the grant money would allow for the expansion of services, and describes the businesses or other organizations that the work force centers will partner with to provide services. The bill also appropriates \$500,000 from the general fund.



Status: 04/02/2015 Introduced In House - Assigned to Business Affairs and Labor



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**Personnel File Right of Inspection**  
Sponsors: Salazar

HB 15-1342

NEW

The bill allows a current or former employee to make a written request to inspect or request copies of his or her personnel file from his or her private-sector employer. The employer must comply within 30 days of the request. The state of Colorado, state political subdivisions, and financial institutions are exempt from this requirement. If the inspection occurs in person, it must take place during regular business hours at a location at or near the employer's offices. If copies are mailed to the employee, the employer must certify in writing the accuracy of the copies and the employee may be required to pay reasonable duplication costs.

Status: 04/07/2015 Introduced In House - Assigned to Judiciary

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**Repeal Job Protection Civil Rights Enforcement Act**

SB 15-069

Sponsors: Woods; Szabo, Thurlow, Willett

In 2013, the general assembly enacted HB13-1136, the "Job Protection and Civil Rights Enforcement Act of 2013" (act), which established compensatory and punitive damage remedies, as well as front pay, for a person who proves that an employer engaged in a discriminatory or unfair employment practice under state law. With the exception of the expansion of age-based discrimination claims to individuals who are 70 years of age or older, the bill repeals all components of the act and restores the equitable relief remedies that were available to employment discrimination victims making claims under state law prior to the passage of the act.

**Chamber- SUPPORT**

Status: 03/27/2015 Introduced in House- Assigned to State, Veterans and Military Affairs

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**Classification of Independent Contractors**

SB 15-107

Sponsors: Heath

Pursuant to the "Colorado Employment Security Act", service performed by an individual for another is deemed to be employment unless it is shown to the satisfaction of the Division of Labor that the individual is free from control and direction in the performance of the service. The bill removes the requirement that freedom from control and direction must be shown "to the satisfaction of the division".

Status: 01/23/2015 Introduced In Senate - Assigned to Business, Labor, & Technology

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**Local Government Input Liquor Sales Room Applications****HB 15-1217****Sponsors:** Singer

This bill gives a local alcohol licensing authority (local authority) the ability to provide input to the Liquor Enforcement Division (division) in the Department of Revenue (DOR) concerning the establishment of sales rooms for licensed wineries, limited wineries, distilleries, and malt liquor wholesalers (licensees) in the local authority's jurisdiction. Under current law, only distilleries must seek input from the local licensing authority where they operate in order to open a sales room.

**CML- SUPPORT****Chamber- OPPOSE****Status:** 03/17/2015 Senate Committee on Business, Labor, & Technology Refer to Appropriations

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**Coordination in Federal Land Management Response****HB 15-1225**

Sponsors: Rankin; Roberts

The bill authorizes the use of the Local Government Mineral Impact Fund for planning, analysis, public engagement, collaboration with federal land managers, and other local government activity related to federal land management. For five years, grant funding of \$1 million per year will be available to counties for these activities or for similar or related activities by local governments. This bill requires certain officers and agencies of the executive branch in Colorado to provide technical and financial support to local governments that are affected by federal land management.

**Status:** 03/24/2015 Senate Committee on Local Government Refer Unamended to Appropriations

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**Homeless Persons Bill of Rights****HB 15-1264**

Sponsors: Salazar and Melton; Keflas

The bill creates the "Colorado Right to Rest Act", which establishes basic rights for persons experiencing homelessness, including, but not limited to, the right to use and move freely in public spaces without discrimination, to rest in public spaces without discrimination, to eat or accept food in any public space where food is not prohibited, to occupy a legally parked vehicle, and to have a reasonable expectation of privacy of one's property. A person whose rights have been violated may seek enforcement in a civil action, and a court may award relief and damages as appropriate.

**CML, AGNC, Chamber- OPPOSE****Status:** 03/04/2015 Introduced In House - Assigned to State, Veterans, & Military Affairs

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**Urban Renewal Authority Revisions****HB 15-1348**

Sponsors: Hullinghorst and Lawrence, Coram; Heath and Balmer, Sonnenberg

This bill modifies the Urban Renewal Statutory Provisions in the following respects:

**Commissioner Compositions:=**

- Increases the allowable number of commissioners to 13 and eliminates the requirement that it be an odd number of commissioners; and
- Requires a commissioner from property tax impacted School Districts, Special Districts and Board of County Commissioners.

A yellow rectangular box with the word "NEW" in black capital letters.**Property Tax Increment Agreement**

- In an absence of an agreement between the municipality and other impacted property tax entities, this bill limits the percentage of property tax increment revenues from any property tax entity from exceeding the municipal sales tax

**CML- OPPOSE****Status:** 04/10/2015 Introduced In House - Assigned to Finance

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**Modifications to Urban Renewal****SB 15-135**

Sponsors: Martinez Humenik and Jahn, Hodge, Holbert, Todd

This bill increases the maximum number of Urban Renewal Commissioners on an Urban Renewal Authority from 11 to 13 and specifies that one County Commissioner may be appointed to the Authority. The bill also requires all funds remaining from TIF not otherwise used for the project to be refunded to the tax bodies based upon percentage contribution.

**CML- SUPPORT****Status:** 04/10/2015 Senate Second Reading Laid Over to 04/14/2015 - No Amendments

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**Creation of the Federal Land Management Commission****SB 15-232**

Sponsors: Baumgardner and Sonnenberg; Coram

This bill creates the Colorado Federal Land Management Commission to study the transfer of public lands in Colorado from the federal government of the state.

**Chamber- SUPPORT****Status:** 03/24/2015 Introduced In Senate - Assigned to Agriculture, Natural Resources, & Energy

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**Interstate Compact EMS Providers****HB 15-1015**

Sponsors: Winter

The bill authorizes the Governor to enter into an interstate compact with other states or jurisdictions to recognize and allow emergency medical services (EMS) providers licensed in a compact member state to provide EMS in Colorado. EMS providers include emergency medical technicians, advanced emergency medical technicians, and paramedics.

**Status:** 03/11/2015 Senate Committee on State, Veterans, & Military Affairs Refer to Appropriations

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**Red Light Camera****HB 15-1098**

Sponsors: Humphrey, Thurlow; Neville

This bill prohibits the use of an automated vehicle identification system, including photo radar and red light cameras, by state and local governments for the purposes of enforcing traffic laws or issuing citations for the violation of traffic laws. Governmental entities may still use automated vehicle identification systems to assess tolls and civil penalties and to issue violations related to high occupancy vehicle lanes.

**Colorado Municipal League, County Sheriffs of Colorado-OPPOSE****Status:** 02/25/2015 House Committee on Transportation & Energy Refer Amended to Appropriations

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**Use of Unmanned Aerial Vehicles****HB 15-1115**

Sponsors: Lawrence

This bill expands the definition of first degree criminal trespass to include the intentional use of an unmanned aerial vehicle (drone) to observe, record, transmit, or capture images of another person when that person has a reasonable expectation of privacy. The definition of harassment is also expanded to include using a drone to track a person's movements with the intent to harass, annoy, or alarm that person.

**Status:** 02/25/2015 House Committee on Transportation & Energy Refer Amended to Appropriations

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**Disaster Prediction****HB 15-1129**

Sponsors: Kraft-Tharp; Roberts

The bill requires the Division of Fire Prevention and Control to establish, support, customize, and maintain a Colorado Wildland Fire Prediction and Decision Support System. The bill also requires the Division of Homeland Security and Emergency Management to establish, support, customize, and maintain a Colorado flood prediction and decision support system.

**AGNC- SUPPORT****Status:** 04/10/2015 House Committee on Appropriations Refer Amended to House Committee of the Whole

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**Retaliation against a Prosecutor****HB 15-1229**

Sponsors: McCann; Martinez Humenik

This bill creates a new crime of retaliation against a prosecutor for an individual who makes a credible threat or commits an act of harassment or an act of harm or injury upon a person or property when the threat or act is retaliation or retribution for a prosecutor's role in the prosecution of any individual or a prosecutor's performance of any duty within the scope of the prosecutor's employment.

**CML- SUPPORT****Status:** 04/10/2015 House Second Reading Passed with Amendments – Committee

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**Use of Medical Marijuana during Probation****HB 15-1267**

Sponsors: Salazar; Guzman

This bill allows people on probation to use medical marijuana, unless the person is convicted of an offense related to medical marijuana.

**County Sheriffs of Colorado- OPPOSE****Status:** 04/09/2015 House Committee on Judiciary Refer Amended to House Committee of the Whole

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**Law Enforcement Use of Body-Worn Cameras****HB 15-1285**

Sponsors: Kagan; Cooke

This bill creates the Body-Worn Camera Grant Program in the Division of Criminal Justice (DCJ) in the Department of Public Safety (DPS). The grants are to fund the purchase of body-worn cameras and training for law enforcement officers in their use. The bill **does not** appropriate funding for the grant program. The bill does establish funding for the state staffing required. The bill also establishes a study group within the DPS to identify policies and best practices concerning body-worn cameras and make recommendations to the General Assembly.

**CML- SUPPORT****Status:** 04/10/2015 House Committee on Appropriations Refer Amended to House Committee of the Whole

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**Police Misconduct Require Prosecution****HB 15-1286**

Sponsors: Kagan; Salazar

For an alleged offense involving police misconduct resulting in serious bodily injury or death, the bill allows a judge to require prosecution if the court finds that the decision not to prosecute was an abuse of discretion by the prosecuting attorney.

**County Sheriffs of Colorado, AGNC- OPPOSE****Status:** 04/10/2015 House Second Reading Passed - No Amendments

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**Police Officer Training Improvements****HB 15-1287**

Sponsors: Williams, Cooke

This bill expands the membership of the Police Officers Standards and Training board from 20 and 24 members. The four new members are to be non-certified civilians and the Governor is required to consider applicants' age, race, professional experience, and geographic location in ensuring that the board is "diverse." The bill also changes the scope and responsibilities of the POST board by adding the following duties:

- review and evaluate the basic academy curriculum by January 1, 2016, and every five years thereafter;
- establish at least four new subject matter expertise committees, including arrest control, curriculum, driving, and firearms (committees must also be composed of diverse membership);
- develop a community outreach program that explains the role of the board; and
- develop a recruitment program to create a diverse pool of applicants for the board and the four new subject matter expertise committees.

The bill also requires the board to include a two hour anti-bias course and, in alternating years, either a two-hour community policing course or a situation de-escalation training in the annual in-service training curriculum. Any peace officer who fails to comply with the training requirements is subject to revocation of his or her peace officer status.

**County Sheriffs of Colorado, AGNC- OPPOSE****Status:** 04/10/2015 House Committee on Appropriations Refer Unamended to House Committee of the Whole

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**Updates to Profiling Prohibition****HB 15-1288**

Sponsors: Williams, Cooke

Under current law, there is a prohibition against profiling by a peace officer. This bill changes the definition of profiling from "the practice of detaining a suspect based on race, ethnicity, age, or gender without the existence of any individualized suspicion of the particular person being stopped" to "the practice of relying, to any degree, on race, ethnicity, color, national origin, nationality, language, sex, gender identify, sexual orientation, socioeconomic status, age or disability in: selecting a person to be subject to routine or spontaneous investigatory activities including interviews, detentions, traffic stops, pedestrian stops, frisks and other types of bodily searches or searches of real or personal property; or determining the scope, substance or duration of investigation or law enforcement activity to which a person will be subjected".

**County Sheriffs of Colorado Oppose, Colorado Municipal League- OPPOSE****Status:** 04/10/2015 House Second Reading Laid Over Daily - No Amendments

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**Stop Police Interference Incident Recordings****HB 15-1290**

Sponsors: Salazar; Gunzman

This bill will allow individuals to file a civil suit against the employer of a peace officer who interferes with, destroys, or retaliates against a person who is lawfully recording an incident involving the peace officer, or when the peace officer intentionally seizes or otherwise obtains the recording without permission. The bill establishes a civil right of action and sets forth that the person who lawfully recorded the incident is entitled to actual damages, a civil penalty of \$15,000, and attorneys' fees and costs. The bill defines retaliation as a threat, act of harassment, or any act of harm or injury upon any person or property, when that action is directed to or committed against the person making the recording.

**County Sheriffs of Colorado, AGNC, CML - OPPOSE****Status:** 03/17/2015 Introduced in House- Assigned to Judiciary

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**Prohibit Police Office Use of Chokehold****HB 15-1291**

Sponsors: Melton

This bill prohibits and criminalizes the use of chokeholds by peace officers. Choke holds are defined as wrapping an arm around or gripping the neck in a manner that limits or cuts off either the flow of air by compressing the windpipe or the flow of blood through the carotid arteries. As amended in the House Judiciary Committee, the bill exempts acts if the officer has reasonable ground to believe, and does believe, that he or she or another person is in imminent danger of death or serious bodily injury.

**County Sheriffs of Colorado, AGNC, Chamber - OPPOSE****Status:** 04/10/2015 House Second Reading Passed with Amendments

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**Unlawful Manufacture of Marijuana Concentrate****HB 15-1305**

Sponsors: Salazar; Guzman

This bill creates a class 2 felony for an unlicensed person to manufacture marijuana concentrate or permit marijuana concentrate manufacture on any premise using an inherently hazardous substance. Inherently hazardous substance is defined as any liquid chemical, compressed gas, or commercial product that has a flash point at or lower than 38 degrees Fahrenheit, including butane, propane and diethyl ether.

**CML- SUPPORT****Status:** 04/09/2015 House Committee on Judiciary Refer Amended to Appropriations

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**Wildfire Risk Reduction Grant Program****SB 15-022**

Sponsors: Roberts

Senate Bill 13-169 created the Wildfire Risk Reduction Grant Program funded through the Wildfire Risk Reduction Cash Fund which included an initial \$9,800,000 in funding. A portion of the grants are available for capacity-building efforts to provide local governments, community groups, and collaborative forestry groups with the resources necessary to provide site-based hazardous fuel reduction treatments. This bill transfers an additional \$9.8 million and expands the definitions of hazardous fuels.

**CML, AGNC- SUPPORT****Status:** 01/15/2015 Senate Committee on Agriculture, Natural Resources, & Energy Refer to Appropriations

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**Second Degree Assault for Injury to Emergency Responders****SB 15-067**

Sponsors: Cooke; Joshi

This bill raises the classification from assault in the third degree to assault in the second degree for the following criminal actions:

- Intentionally causing bodily injury (assault) to an emergency medical care provider in order to prevent that provider from performing a lawful duty; or
- Causing a peace officer, firefighter, emergency medical care or service provider, while engaged in his or her professional duties, to come into contact with bodily fluids with the intent to infect, injure, harm, harass, annoy, threaten or cause alarm.

**CML, County Sheriffs of Colorado- SUPPORT****Status:** 04/10/2015 Senate Committee on Appropriations Refer Amended to Senate Committee of the Whole

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**Data Collections and Community Policing Best Practices****SB 15-185**

Sponsors: Cooke, Johnston; Foote

This bill requires local law enforcement agencies and the Department of Corrections to report specific data to the Division of Criminal Justice. Each agency must report the number of stops and arrests, including race, ethnicity, gender, and incident report number. After officer involved shootings, the agency is required to report demographic information on the officer and individual involved. The bill also requires the Colorado Commission on Criminal and Juvenile Justice to create an advisory committee to study community policing practices and report on best practices.

**CML, County Sheriffs of Colorado, Chamber of Commerce - OPPOSE****Status:** 04/10/2015 Senate Committee on Appropriations Refer Amended to Senate Committee of the Whole

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**Police Shooting Data Collection****SB 15-217**

Sponsors: Roberts, Cooke; Williams

The bill requires each law enforcement agency to develop protocols for participating in a multi-agency team or involving another law enforcement agency in the investigation of a peace officer-involved shooting and post the protocols online. The bill also requires District Attorneys that decline to file criminal charges against a peace officer for officer-involved shootings to make a public report disclosing the basis for not charging the officer.

**County Sheriffs of Colorado, Colorado Municipal League- SUPPORT****Status:** 04/10/2015 Senate Committee on Appropriations Refer Amended to Senate Committee of the Whole

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**Disclose Misrepresentations by Police Officers****SB 15-218**

Sponsors: Roberts, Cooke; Salazar

This bill requires that a state or local law enforcement agency in Colorado report any incidence of knowing misrepresentation in any affidavits, testimony, or internal investigations by a peace officer within its employ to the district attorney within seven days. This information must also be provided within seven days to a named Colorado law enforcement agency when the applicant officer provides a signed waiver specifically authorizing the disclosure.

**County Sheriffs of Colorado, Colorado Municipal League- SUPPORT****Status:** 04/07/2015 Introduced In House - Assigned to Judiciary

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**Peace Officer Shootings Transparency Measures****SB 15-219**

Sponsors: Cooke; Salazar

This bill requires each Colorado law enforcement agency to develop and electronically post or make available upon request its protocols concerning the involvement of other law enforcement agencies when investigating a peace officer-involved shooting. If a district attorney declines to prosecute an officer-involved shooting, it is required to make a report outlining the findings of the case and the basis for the decision not to file charges. The district attorney must post this information electronically or make it available upon request.

**County Sheriffs of Colorado, Colorado Municipal League- SUPPORT****Associated Governments of Northwest Colorado- OPPOSE****Status:** Judiciary04/07/2015 Introduced In House - Assigned to Judiciary

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**Ban Regulatory Agency Firearms and Special Operations****SB 15-231**

Sponsors: Marble; Salazar

This bill requires that federal agencies provide at least 24-hour notice to county and local law enforcement agencies prior to deploying a specialized unit within that government's jurisdiction. It also prohibits a state regulatory agency from purchasing firearms, or an employee of that agency from using a firearm, for the purposes of enforcement actions.

**Status:** 04/06/2015 Senate Committee on State, Veterans, & Military Affairs Witness Testimony and/or Committee Discussion Only

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**State Funding to Map Disaster Areas****SB 15-245**

Sponsors: Grantham; Young, Rankin



This bill creates a three-year program for state funding of natural hazard mapping by the Colorado Water Conservation Board (CWCB) in the Department of Natural Resources (DNR) and appropriates \$6.9 million over the next three years. The types of natural hazard mapping authorized include floodplains, erosion zones, and debris flows, and the collection of related data.

**Status:** 04/09/2015 House Third Reading Passed - No Amendments

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**Colorado Marijuana Control Commission****SB 15-263**

Sponsors: Steadman, Holbert



This bill creates the Colorado Marijuana Control Commission which is composed of 5 members appointed by the Governor. The role of the commission includes:

- Promulgating rules related to medical and retail marijuana;
- Conducting hearings on medical or retail marijuana statutory or rule violations;
- Arraigning for background checks for licensing;
- Continuously studying and investigating medical and retail marijuana to determine if there are defects in the regulatory scheme or abuses in the administration and operation of the state licensing authority and to make changes to the regulatory scheme; and
- Issuing licenses to those involved in the medical or retail marijuana business and take disciplinary action on the issued licenses.

The commission members must include a certified police officer with 5 years' law enforcement experience; an attorney with 5 years regulatory law experience; and accountant with at least 5 years' experience in corporate finance; a business person with at least 5 years' management experience; and a person who is not employed in any of these industries.

**Status:** 04/02/2015 Introduced In Senate - Assigned to Business, Labor, & Technology

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**Public Trustee Conduct Electronic Foreclosure Sale****HB 15-1142**Sponsors: McCann, **Coram**; Guzman

The bill authorizes the public trustee of a county to conduct foreclosure sales through the internet or another electronic means, and allows for the collection of a specific fee for sales that are conducted electronically.

**Status:** 04/02/2015 House Considered Senate Amendments - Result was to Laid over Daily

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**Streamline HOA Manager Licensing Requirements****HB 15-1343**Sponsors: Williams, **Thurlow**; Todd

In 2013, the General Assembly enacted House Bill 13-1277, which requires a person who, for compensation, manages the affairs of a common interest community on behalf of a unit owners' association to meet certain qualifications and obtain a license from the Director of the Division of Real Estate. This bill makes several modifications to streamline licensing and qualifications.

**Status:** 04/08/2015 Introduced In House - Assigned to Business Affairs and Labor

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**Reduce Statute Of Limitations Construction Defects****SB 15-091**Sponsors: **Scott**

The bill reduces from 8 years to 4 years the statute of repose for construction professionals in Colorado. The statute of repose is the maximum period for a legal action against any construction professional (architect, contractor, builder, builder vendor, engineer, or inspector) performing or furnishing the design, planning, supervision, inspection, construction, or observation of construction of any improvement to real property.

**Status:** 04/10/2015 Senate Third Reading Passed

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**Construction Defects Lawsuits****SB 15-177**

Sponsors: Scheffel; DelGrosso

This bill makes several changes to existing construction defect statutes. The bill would require a home owners association to submit to mediation prior to filing a construction defects claim. The bill also requires the association to give notice to all home or unit owners regarding the costs, duration and financial impact of filing a claim and receive written consent from a majority.

**Chamber, Colorado Municipal League, **City of Grand Junction**- SUPPORT****Status:** 04/13/2015 Senate Third Reading Laid Over Daily - No Amendments

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**Residential Storage Condo Unit as Real Property****SB 15-227**

Sponsors: Grantham; Melton

This bill establishes that residential storage condominium unit is a residential improvement and therefore should be taxed based upon an assessment rate of 7.96% as opposed to 29%.

**Chamber, **City of Grand Junction**- SUPPORT****Status:** 04/10/2015 Senate Committee on Appropriations Refer Unamended to Senate Committee of the Whole

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**Allowing Counties to Implement Specified Taxes on Retail Marijuana**  
**Sponsors: Singer**

**HB 15-1007**

This bill, recommended by the Marijuana Revenues Interim Committee clarifies that counties and statutory cities have the authority to levy a voter approved special sales tax on retail marijuana and gives them authority to levy a voter approved excise tax. In 2013, voters passed Proposition AA, which allowed the state to levy a 10 percent sales tax and a 15 percent excise tax on retail marijuana. Home-rule cities also have the authority to levy voter approved taxes on retail and medical marijuana. Proposition AA was silent on the authority of counties and statutory cities to levy sales or excise taxes on retail marijuana.

Voters have approved taxes on marijuana in four counties:

- 3% sales tax on retail marijuana in Adams County;
- 3.5% tax on retail marijuana in Pueblo County;
- 5% excise tax on retail marijuana in Huerfano County; and
- 4% sales tax on medical marijuana and medical marijuana paraphernalia in Park County.

In addition, several statutory cities collect taxes on retail marijuana.

**AGNC- SUPPORT**

**CML-OPPOSE**

**Status: 04/10/2015 House Second Reading Laid Over to 04/17/2015**

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**State Income Tax Deduction for Educator Expense**  
**Sponsors: Navarro**

**HB 15-1104**

This bill creates a Colorado educator expense deduction, which would allow educators to deduct unreimbursed education expenses from Colorado income beginning in tax year 2016 through tax year 2018. Each eligible educator would be allowed to deduct up to \$250 per taxpayer, per tax year 2016 through tax year 2018.

**Status: 03/24/2015 Senate Committee on Finance Refer Unamended to Appropriations**

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**Residential Energy Efficient Tax Credit**  
**Sponsors: Coram**

**HB 15-1132**

The bill creates a residential energy reduction income tax credit for the income tax years commencing on or after January 1, 2015, but prior to January 1, 2020, for any resident individual who makes qualified improvements to their home that result in improved energy efficiency, measured in millions of British thermal units (MMBTU). The Governor's Energy Office must certify the improvements and the homeowner must obtain a pre-improvement residential energy efficiency audit from a certified home energy rater. A post-improvement inspection must be conducted after improvements are made. The tax credit is equal to:

- \$1,000 for a residential energy reduction of 30 or more but less than 45 MMBTU;
- \$1,500 for a residential energy reduction of 45 or more but less than 60 MMBTU; or
- \$2,000 for a residential energy reduction of 60 or more MMBTU.

**Status: 04/10/2015 House Committee on Appropriations Refer Amended to House Committee of the Whole**

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**Sales and Use Tax Refund for Data Centers****HB 15-1158****Sponsors:** DelGrosso; Holbert

Beginning January 1, 2016, the bill allows a sales and use tax refund to the owner, operator, or tenant of a facility that is a qualified data center or a qualified refurbished data center for the state sales or use tax paid on information technology equipment (IT equipment) that is used and maintained in the qualified data center or qualified refurbished data center for at least one year. The refund also applies to IT equipment that is purchased to replace or upgrade IT equipment and IT equipment that is relocated to the state. The refund must be claimed between January 1 and April 1 in the year following the year when the sales taxes were paid. The maximum refund is \$3 million per year, per taxpayer.

**Chamber, EDCC- SUPPORT****Status:** 03/19/2015 House Committee on Finance Refer Amended to Appropriations

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**Instream Flow Incentive Tax Credit****HB 15-1159****Sponsors:** Arndt, Donovan

In 2009, the general assembly enacted the instream flow incentive tax credit for water rights holders for 6 years. When enacted, the tax credit included a trigger that made the credit unavailable if total general fund revenues for a particular fiscal year would not be sufficient to grow the total state general fund appropriations by 6% over the previous fiscal year's appropriations. The bill extends the instream flow incentive tax credit for water rights holders for an additional 5 income tax years.

**Status:** 04/09/2015 Introduced In Senate - Assigned to Finance

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**Sales and Use Tax Refund for Medical and Clean Technology****HB 15-1180****Sponsors:** Kraft-Tharp; Heath

The bill recreates and reenacts, with amendments, a refund for state sales and use tax paid by a qualified medical technology or clean technology taxpayer (qualified taxpayer). A qualified taxpayer is a business entity that:

- Employs 35 or fewer full-time employees in Colorado;
- Is headquartered in Colorado or has more than 50% of its employees in Colorado; and
- Conducts research and development of medical technology or clean technology.

From 2015 through 2019, a qualified taxpayer may claim a refund for state sales and use tax paid on tangible personal property used in Colorado directly and predominately in research and development of medical technology or clean technology. The maximum annual refund is \$50,000.

**EDCC- SUPPORT****Status:** 04/10/2015 House Committee on Appropriations Refer Unamended to House Committee of the Whole

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**Colorado is Honoring our Military Tax Exemption****HB 15-1181****Sponsors:** Keyser; Crowder

The bill exempts all military income of a resident service person from Colorado state income tax for 5 tax years commencing with the 2016 income tax year.

**Status:** 04/10/2015 House Committee on Appropriations Refer Unamended to House Committee of the Whole

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**Creation of a Tax Expenditure Evaluation Committee****HB 15-1205****Sponsors:** Becker

This bill creates the Tax Expenditure Evaluation Committee (committee), a year-round joint committee of the General Assembly. The committee is responsible for reviewing evaluations of state tax expenditures to be prepared by the Office of the State Auditor (OSA) or its contractor, and for making recommendations or authoring legislation regarding improvements to the state's administration of tax expenditures.

**EDCC, Chamber- OPPOSE****Status:** 04/09/2015 Introduced In Senate - Assigned to Business, Labor, & Technology

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**EZ Investment Tax Credit for Renewable Energy****HB 15-1219****Sponsors:** McCann and Becker; Hodge and Sonnenberg

Current law allows for an investment tax credit if a taxpayer makes a qualified investment in an enterprise zone. The tax credit can be carried forward by a taxpayer and it is not refundable. The credit is allowed to the extent of the first \$5,000 in tax liability plus 50% of the liability in excess of \$5,000. The bill allows a taxpayer who places a new renewable energy investment in service on or after January 1, 2015, that results in an investment tax credit to elect to receive a refund of 80% of the amount of the credit and forego the remaining 20% as a cost of the election. If 80% of the credit is \$750,000 or less, the taxpayer receives the full refund in the first year. If 80% of the credit is more than \$750,000, the taxpayer annually receives a refund not to exceed \$750,000 per income tax year until 80% of the credit is completely refunded to the taxpayer.

**EDCC- SUPPORT****Status:** 04/10/2015 House Committee on Appropriations Refer Amended to House Committee of the Whole

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**Income Tax Deduction for Leasing Ag Asset****HB 15-1234****Sponsors:** Mitch Bush

This bill creates an income tax deduction for taxpayers equal to 20% of the leave revenue received from an eligible farmer or rancher. The tax credit is authorized for years 2016-2014. Eligible farmers and ranchers are residents with less than \$1 million in net worth who provide the majority of the daily physical labor and management of agricultural asset.

**Status:** 04/01/2015 House Committee on Finance Refer Amended to Appropriations

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**Tax Credit for Improving Energy Efficiency**  
Sponsors: Winter

**HB 15-1236**

This bill creates income tax credits for existing multi-family home owners who make energy efficiency improvements to the multi-family home that result in at least 20% reduction in energy consumption; owners of new and renovated multi-family homes and commercial buildings that reach LEED certification; and owners affordable housing projects.

**Status:** 03/05/2015 House Committee on Transportation & Energy Refer Amended to Finance

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**Tax Credit Health Professional Shortage Areas**  
Sponsors: Buck, Cooke

**HB 15-1238**

The bill creates a state income tax credit for a physician volunteer, also known as a preceptor, who provides personal instruction, training, and supervision to a graduate medical student enrolled at a Colorado Higher Education institution. To qualify, the preceptorship must be undertaken in a health shortage area, as designated by the United States Department of Health and Human Services. The preceptor may earn \$1,000 for each preceptorship provided during the tax year. Preceptors with at least 10 percent of their patients receiving Medicaid may receive \$1,500 for each preceptorship. The credit is capped at \$5,000 per tax year and any unused credits may be carried forward for five income tax years.

**Status:** 03/12/2015 House Committee on Health, Insurance, & Environment Refer Amended to Finance

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**Gift Tax Credit for Endowments or Institutional Funding**  
Sponsors: Moreno

**HB 15-1314**

This bill creates an income tax credit for contributions made to an endowment of a Colorado charitable organization. Eligible endowment funds do not include donor advised funds or funds for a private foundation. The credit is equal to 25 percent of the contribution and the maximum credit allowed is \$25,000 per taxpayer per year. The credit is non-refundable, but can be carried forward for five years, and is available starting in tax year 2015.

**GJ Chamber- Support**

**Status:** 04/01/2015 House Committee on Finance Refer Amended to Appropriations

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**Income Tax Credit for Distributed Energy Resource Systems**  
Sponsors: Pabon

**HB 15-1332**

This bill creates a one-time refundable income tax credit for the purchase and installation of equipment necessary to generate electricity using hydroelectricity, wind or biomass. The credit is one time as is equal to % of the taxpayer's actual total cost, capped at \$50,000. Qualified taxpayers are resident individuals, partnerships or corporations that are end-user, electrical customers of cooperative electric associations or a municipal electric utility and generates electricity on the customer's side of the meter using equipment.

**Status:** 04/01/2015 House Committee on Finance Refer Amended to Appropriations

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**Tax Credits for Nonpublic Education**  
Sponsors: Lundberg

SB 15-045

This bill creates an income tax credit for individuals who enroll their dependent child in a home-based or private school offer a scholarship to a child who enrolls in a private school. In order to qualify, the child must have attended a public school full-time the year before enrolling in a private school and must have attended public school as of the enactment date of the bill and prior to enrolling in a home-based school. Taxpayers continue to qualify for the credit each year until their child graduates or returns to public school. For fulltime, home-based students, the credit is \$1,000; \$500 for half-time students. For parents enrolling their children in private school, the credit is ½ of the prior years' per pupil funding for full time-students; ¼ per pupil funding for half-time students.

Status: 03/30/2015 Introduced In House - Assigned to Education + Finance

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**Income Tax Credit for Property Taxes Paid Eligibility**  
Sponsors Sheffel; Thurlow

SB 15-141

Last year, legislation passed that created an income tax credit to reimburse taxpayers for personal property taxes paid. In order to qualify, the person must have less than \$15,000 in personal property subject to business personal property tax. This bill increases the property can from \$15,000 to \$25,000 for 2015 and grows the cap for the next 4 years by an amount equal to inflation.



CML, Chamber- SUPPORT

Status: 02/12/2015 Senate Committee on Finance Refer Unamended to Appropriations

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**Implement Conservation Easement Audit Requirements**  
Sponsors Roberts and Hodge; Garnett and Keysey

SB 15-206

The state currently allows an income tax credit for a portion of the value of a conservation easement donated by a taxpayer. The amount of the credit is equal to 50% of the fair market value of the donated portion of the easement, with a cap of \$375,000 for each easement donated. Starting January 1, 2015, the bill increases the amount of the credit to 75% of the first \$100,000 of the fair market value of the easement, and 50% of the fair market value above that amount. The cap is increased to \$1.5 million.

Status: 04/09/2015 Senate Committee on Agriculture, Natural Resources, & Energy Refer Amended to Finance

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**Sales and Use Tax Refund for Rural Broadband**  
Sponsors Sheffel; Williams

SB 15-222

In current law, broadband internet providers can claim a state sales and use tax refund for equipment used to provide broadband service to areas of the state with a population of less than 30,000; the total refund that can be claimed by all taxpayers is limited to \$1 million per year. The refund must be claimed between January 1 and April 1 in the year after the taxes are paid. If more than \$1.0 million is claimed, the department prorates the refund claims so the total amount of refunds issued does not exceed \$1.0 million. This bill increases the limit to \$10 million per year.



Status: 04/07/2015 Senate Committee on Finance Refer Amended to Appropriations

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**Telephone Company Property Tax Valuation**  
**Sponsors Sheffel; Williams**

**SB 15-230**

Under current law, the intangible property of state assessed public utilities, including telephone companies, is part of the assessed value of the company and subject to property taxation. This bill phases in an exemption from property taxation of all state assessed intangible personal property of telephone companies. Starting in property tax year 2015, the bill exempts 20 percent of telephone company intangible property, with additional 20 percent increments in subsequent fiscal years, until all intangible property is exempt in 2019 and future property tax years.

**CML- OPPOSE**

**Status:** 04/07/2015 Senate Committee on Finance Refer Amended to Appropriations

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**Fund Safe Routes to School Program**  
Sponsors: Tyler; Todd

**HB 15-1003**

This bill directs the Colorado Department of Transportation to make at least \$3 million in state money available for Safe Routes to School grants for fiscal year 2015-2016. Safe Routes to School initiated as a federally funded program but funding has since decreased.

**CML, AGNC, City of Grand Junction- SUPPORT**

**Status: 01/07/2015 Introduced In House - Assigned to Transportation & Energy**

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**Additional SB 09-228 Transfers to HUTF and CCF**  
Sponsors: DelGrosso

**HB 15-1109**

This bill lengthens the five-year block of statutory transfers from the General Fund to the Highway Users Tax Fund (HUTF) and the Capital Construction Fund (CCF), in the event that one or more year(s) of transfers are reduced or not made because of a revenue surplus under Article X, Section 20 of the state constitution, the Taxpayer's Bill of Rights (TABOR). For each year in which transfers are reduced or not made, an additional year of transfers is required, in which 2 percent of General Fund revenue must be transferred to the HUTF and 1 percent of General Fund revenue must be transferred to the CCF. As in current law, transfers created in the bill may be reduced or not made because of the size of the TABOR surplus. The schedule of transfers is extended until five years of full transfers have taken place.

**Status: 01/07/2015 Introduced In House - Assigned to Transportation & Energy**

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**New Diesel Motor Vehicle Emissions Testing**  
Sponsors: DelGrosso

**HB 15-1134**

Senate Bill 09-228 requires a five-year block of transfers from the General Fund to the HUTF and the CCF beginning after state personal income grows 5.0 percent or more during a single calendar year. Current estimates in state personal income growth indicate that the transfers will begin in FY 2015-16 and continue through FY 2019-20. Under current state statute, these transfers are decreased in the event of a TABOR refund. This bill would extend the transfers until 5 full years (may not be consecutive) of transfers have taken place.

**Status: 03/17/2015 Senate Second Reading Referred to Appropriations - No Amendments**

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**Winter Driving I-70 Tread Depth and Tire Chains**  
Sponsors: Mitch Bush; Rankin

**HB 15-1173**

This bill would require noncommercial motor vehicles driving on I-70 between Dotsero and Morrison between November 1 through May 15<sup>th</sup> to have tires with any form of the mountain-snowflake symbol and a tread depth of 1/8 of an inch or carry tire chains or an equivalent traction control device.

**Status: 04/13/2015 Senate Third Reading Laid Over Daily**

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**Special Fuel Tax on Liquefied Petroleum Gas****HB 15-1228****Sponsors:** Mitch Bush, Coram, Rankin; Scott

This bill makes several changes to the collection, imposition and administration of fuel excise tax on LPG including the following:

- Adds a private commercial fleet operator that uses LPG to the definition of "distributor";
- Changes the definition of "gallons" for LPG from a gross gallon to a net gallon, which accounts for temperature differences that affect LPG measurements;
- Limits the imposition of the tax so that in most instances it is only levied when LPG is placed in a motor vehicle's fuel tank, which is currently defined as a "use", instead of when the fuel is acquired, sold, offered for sale, or used for any purpose whatsoever;
- Requires a distributor that uses LPG from a cargo tank to propel a cargo tank motor vehicle to pay the tax on the gallons of LPG used to propel the motor vehicle, based on the vehicle's miles traveled;
- Requires a distributor that places the LPG in a fuel tank to pay the tax or, if none, for a non-distributor user to pay it;
- Eliminates the 2% allowance for LPG lost in transit or in handling;
- Prohibits the department of revenue from collecting any penalties or interest related to the LPG excise tax that is due from January 1, 2014, until January 1, 2016;
- Eliminates the minimum \$25,000 bond amount for LPG distributors;
- Eliminates the requirement that a LPG distributor preprint the serially numbered invoices for each sale or transfer of LPG.

**Status:** 03/25/2015 House Committee on Finance Refer Amended to Appropriations

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**Off Highway Vehicle Task Force****HB 15-1329****Sponsors:** Brown, Court, Coram, Willett; Donovan, Roberts

The bill creates the Off-Highway Vehicle (OHV) Task Force during the 2015 interim. The task force is created to study the issue of driving OHVs on roads and to make related recommendations to the General Assembly, including proposed legislation.

**Status:** 03/25/2015 House Committee on Finance Refer Amended to Appropriations

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**Promote Precipitation Harvesting Pilot Projects****HB 15-1016****Sponsor:** Coram; Sonnenberg

House Bill 09-1129 established a 10-year pilot program for the collection of precipitation from rooftops for non-potable uses. The program can include up to 10 new residential or mixed-use developments. This bill, recommended by the Water Resources Review Committee, changes the requirements for the program to encourage more applicants.

**Status:** 04/09/2015 Introduced In Senate - Assigned to Agriculture, Natural Resources, & Energy

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**Residential Precipitation Collection Rain Barrels****HB 15-1259****Sponsor:** Esgar, Danielson; Merrifield

This bill allows the collection of precipitation from the roof of a home in up to two rain barrels with a combined storage capacity of 100 gallons or less if the following conditions are met:

- the building is a single-family residence or a multi-family residence with up to four units;
- the precipitation collected is used for outdoor purposes on the residential property where the precipitation is collected, including irrigation of lawns and gardens; and
- the precipitation must not be used for drinking water or indoor household purposes.

**Status:** 03/25/2015 Introduced In Senate - Assigned to Agriculture, Natural Resources, & Energy

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**Quantify Water Rights Historical Consumptive Use****SB 15-183****Sponsor:** Hodge

When a water judge decrees a change in water right, this bill requires that the measurement of the historical use of the water be based on the actual historical use of the water right for its designated purpose, over a representative study period. Under the bill, the study period:

- includes wet years, dry years, and average years;
- excludes years when the water right was not used for its decreed purposes; and
- need not include every historical year of the use of the subject water, or periods of nonuse of the water right.

A water judge cannot reconsider or re-quantify the historical consumptive use of a water right if it has been quantified in a previous change decree. However, to limit future consumptive use to the previously quantified historical consumptive use, the water judge may impose terms and conditions on the future use of the portion of the water right that is subject to the change.

**Status:** 04/13/2015 House Third Reading Laid Over Daily

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**Storm Water Facilities Not Injure Water Rights****SB 15-212**

Sponsors: Sonnenberg; Winter

The bill specifies that storm water detention and infiltration facilities and post-wildland fire facilities do not injure water rights and therefore do not require augmentation plans. A "storm water detention and infiltration facility" is defined as a facility that is owned or operated by a governmental entity or is subject to oversight by a governmental entity, designed and operated to continuously release or infiltrate at least 97% of all of the water from rainfall events that are equal to or less than a 5-year storm within 72 hours after the end of the rainfall event, and continuously release or infiltrate the water from rainfall events greater than a 5-year storm as quickly as practicable, but in no event over a period in excess of 120 hours. The facility must operate passively and cannot actively treat the storm water.

**CML, AGNC-SUPPORT****Status:** 03/12/2015 Introduced In Senate - Assigned to Agriculture, Natural Resources, & Energy

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