

City Council

June 20, 2023 Packet Addendum #1 From: Michiko Christiansen
To: Meredyth Muth; City Council
Cc: christiansen Michiko

Subject: June 20 th meeting city council - regarding Sales tax

Date: Tuesday, June 20, 2023 8:55:05 AM

Attachments:

I am hoping this is the right place to sent to!!!!!

Even though I put yours and city council email....

Thank you!!!

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Dear Council members

This is about the wording on the ballot regarding the sales tax for open space and parks. I read it and I am very picky about the language. Do I understand this? No. It is vital to have the staff to rewrite it and incorporate the sales tax task force's recommendations. Questions for you to ponder on:

- 1. Did the staff asked the Sales Tax task force to join them to work on the language?
- 2. Did the staff understand the Sales Tax task force survey meeting results?
- 3. Did the staff is aware of the clear understanding at the recent Sales Tax task force with the survey results the community and the Sales Tax task force understood it clearly.

I don't know because I was unable to attend to those meetings however I felt the staff's writing is off based.

Please instruct them to rewrite it.

Thank you, M. Christiansen 543 Adams Ave. Louisville CO 80027 From: Susan McEachern
To: City Council
Subject: Sales tax language

Date: Monday, June 19, 2023 2:09:50 PM

Dear City Council,

I am writing to urge you to follow the recommendations of the Sales Tax Task Force and divide the existing .375 sales tax revenue evenly between separate funds for Parks and for Open Space. The original sales tax was sold to citizens primarily as an open space fund, but for the past twenty years the majority of the money has gone to parks, and it's time the city lived up to its promise to support open space acquisitions, management, education, and citizen involvement. As you can see from the survey results, 40% or our citizens use open space on a daily basis, compared to 17% who use parks on a daily basis. Both are integral parts of what make our city a wonderful place to live, so let's make sure we support both in an equitable manner that meets our citizens' expectations and understanding.

Regards, Susan McEachern Open Space Advisory Board Member Open Space Volunteer Weeding Coordinator

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 From:
 H M

 To:
 City Council

 Cc:
 H M

Subject: Notes on Sale Tax Task Force Recommendations and First Draft Ballot Issue Language

Date: Saturday, June 17, 2023 12:35:05 PM

Attachments:

Dear City Council,

Greetings. As a member of the Sales Tax Task Force, I am writing to explain that we need to change and improve the first draft ballot issue language to address the recommendations of the Task Force. The Task Force's first recommendation prioritized dividing the existing .375% tax equally (50/50) between the Open Space and Parks programs and creating separate tax funds for each program for accurate accounting and reporting purposes. We need language in the ballot issue to accomplish this fund allocation goal as a City of Louisville ordinance to ensure long-term future investments in Open Space and Parks.

I urge you to ask staff to revise and strengthen the language to follow the recommendations of the Task Force and improve the description of the intended purposes and uses to include a description of the purpose of the current tax and allocate the .375% revenue equally between Open Space and Parks.

Language Suggestions:

- .375 Purpose Language: Follow the recommendations of the Task Force and improve the first draft purpose language for the .375% tax:
 - change from "to be used for the same purposes previously approved"
 - change to "the revenue to be divided equally between an Open Space Sales Tax Fund and Parks Sales Tax Fund. The Open Space Sales Tax Fund is to be used for the purpose of the construction, operation and maintenance of open space properties, programs, and open space trails for the rehabilitation, conservation and protection of wildlife habitats. The Parks Sales Tax Fund is to be used for the purpose of the construction, operation and maintenance of parks, playgrounds, playing fields, park trails, and public landscaping.
 - Incorporate the purpose language of the original tax
 - Give the voters a "cause" to vote for, succinctly explain the popular and essential elements of our two programs,
 - If we don't describe the purpose in the language the voter must do the extra work to look up previous ballot issue language at the Boulder County Clerk or City of Louisville website, refer to third-party sources or rely on their memory if they were residents and voted on the last ballot issue ten years ago.
- .125% Purpose Language: Change the .125% proposed purpose language:
 - change from "to be used solely to maintain, improve, mitigate wildfires and

- acquire Open Space"
- change to "to be used solely to acquire, maintain and improve Open Space and mitigate wildfires on Open Space properties."
 - The original language is difficult to understand on first (only?) read, it might be understood to read as if our goal is to maintain and improve as well as mitigate wildfires...
 - Acquisition remains an important priority for many citizens, let's start with acquisitions.

Rationale:

We need to continue to support Open Space and Parks operations and maintenance, these are the city's most popular and highly-used natural assets and outdoor programs. We also need to commit to increasing and maintaining the historically underfunded Open Space budget to support the creation and operation of previously deferred Open Space goals and objectives to support:

- Open Space Acquisition
- Open Space & Trails Restoration & Resource Management
- Community Involvement and Participation

Examples include:

- Dedicating funding for acquiring future Open Space property acquisitions
- Restoring and rewilding the ecosystems and biodiversity our lakes, riparian zones, prairies, and wildlife habitats
- Mitigating wildfires
- Finishing and connecting our trail system
- Supporting our Ranger and Resource Management programs
- Building an interpretive education center and program
- Creating a citizen science program
- Expanding the volunteer program
- Installing maps, signs and guides to navigate our trails
- Replacing dilapidated property signs
- Building a green management program with electric vehicles & equipment and sustainable best practices

Thank you for making this ballot issue a top priority and ensuring the continued support and improvement of our Open Space and Parks programs!

Cheers,

Helen Moshak Louisville Resident

For your information and reference:

HM notes on Sale Tax Task Force Executive Summary:

In the first three meetings in March and April the Task Force did a deep dive into the history of the Louisville tax, the details of the funding and budget trends for Open Space and Parks operations, CIP and acquisitions budgets, the tax rates and models of our neighboring communities, and listened to advice from tax consultants and experts. Interested community members voiced their concerns about prioritizing funds for Open Space & Trails operations and need to commit to dedicating funds to Open Space and our natural environment for the long-term.

In the May meeting, the Task Force learned about and discussed the results of the citizen survey by Magellan Strategies. Community members shared their interest in dedicating funds for Open Space, increasing the tax for acquisition and OS operations and creating separate funds to increase accountability and transparency.

All of the Task Force members reached consensus on directing staff to work with tax experts and city attorneys to develop concise and simple ballot issue language to propose:

- Renewing the existing tax (.375%) and dividing it 50/50 between Open Space and Parks, creating separate "buckets" or funds to support priorities, accounting and reporting.
- 2. Increasing the tax (+.125%) and dedicating these additional funds solely for the acquisition and maintenance/operations of Open Space.
- 3. Keeping the term 10 years

Please find attached detailed notes about the work of the Sales Task Force that Sale Tax Task Force members, Jessamine Fitzpatrick and I provided to the Open Space Advisory Board in the April, May and June OSAB meetings.

Here is a link to the city calendar and events page for the Task Force meetings: https://www.louisvilleco.gov/exploring-louisville/about-us/search? q=sale%20tax%20taxkforce#!#Bgk5ozbzLg

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MEMORANDUM

To: Open Space Advisory Board

From: Helen Moshak and Jessamine Fitzpatrick

Date: 05/15/23

Re: Update Item 8: Sales & Use Tax Task Force Updates

Open Space & Parks Sales Tax Task Force Update May 16, 2023 Meeting

This is a summary of the May 16, 2023 Open Space & Parks Sales Tax Task Force meeting. This summary is provided by Helen Moshak and Jessamine Fitzpatrick, both of whom participated in the meeting as members of the task force. The summary below is for OSAB informational purposes and is based on Helen and Jessamine's recollection of the meeting. This does not replace minutes from the meeting, which will eventually be provided on the City website.

The meeting began with a presentation by Ryan Winger of Magellan Strategies, the survey contractor. He explained the survey methodology and results. Great news overall, respondents are very supportive of renewing the tax and receptive to changes including increasing the tax and extending the term. Respondents were also generally very supportive of the Open Space & Parks divisions. Attached is a copy of the survey questions and a copy of the Magellan Strategies survey results presentation and report.

With ~16,000 active voters in Louisville, survey contractor Magellan Strategies was able to identify ~8,000 with cell phone numbers, all of them were texted survey invitations. 802 people responded to the texts or used the link on the city webpage. The report includes a breakout of the demographics and the details about each question. Per Magellan Strategies, any support totaling over 60% is considered strong enough for voter approval of the issue/topic. Here is a high level summary:

- 84% support renewing the existing tax
- 75% support extending the term to 15 years
- 65% support extending the term to 20 years
- 61% support removing the term
- 64% support increasing the tax 1/8% from 0.375% to .5% total (5 ¢ on every \$10)

- 80+% approval ratings for Open Space and Parks departments
- High ratings for Open Space priorities and functions
- 68% support Open Space dedicated funding

The Magellan presentation from the meeting (included in this packet) summarized these results according to key demographics and included some sample narrative responses (e.g., explaining why a respondent would not support a renewal). Magellan also provided detailed crosstabs, which were included in the task force packet.

8-9 residents attended the meeting and individually spoke in support of dedicating funds to increasing the Open Space budget, increasing the tax to increase the fund, and voiced support of continuing to invest in land acquisitions and extending or removing the term. One resident also described several attendees' prior roles in campaigning and described a willingness to campaign in support of the upcoming tax measure, assuming it includes funds for Open Space.

Task force members asked questions to clarify their understanding of the survey results, expressed their general support of the issues raised by the public, talked about Open Space and Parks priorities and budgets, and discussed tax model ideas based on the survey results, the success of neighboring tax models and advice from experts.

The task force members reached consensus on directing staff to work with tax experts and city attorneys to develop concise and simple ballot issue language to propose:

- 1. Renewing the existing tax (.375%) and dividing it 50/50 between Open Space and Parks, creating separate "buckets" or funds so that there is accuracy and transparency in the accounting.
- 2. Increasing the tax (+.125%) and dedicating these additional funds for the acquisition and maintenance/operations of Open Space.
- 3. Keeping the term 10 years

City Clerk Muth explained that TABOR may require 2 or more ballot issues to accomplish these results. Mayor Maloney directed staff to work with the experts (Magellan Strategies, City Attorneys and Trust for Public Lands staff) to develop the best models for Council to consider. The task force briefly discussed the possible necessity of creating and naming two taxes analogous to the Lafayette POST (Parks, Open Space and Trail) and Open Space Legacy Taxes. Some task force members and Ryan Winger from Magellan Strategies cautioned against making tax language too complex, which can be off-putting to voters.

The task force also discussed the importance of developing a ballot issue to extend or remove the term in years 5-7 after the voter approval of the tax and 10 year term in 2023.

Open Space Advisory Board

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Mayor Maloney thanked the task force and the public for their good work and contributions. The Council & Election schedule:

- June 20, 2023 Council Meeting: Discussion and Direction to Staff
- July 11, 2023 Council Meeting: First Reading
- July 25, 2023 Council Meeting: Discussion and Finalize Ballot Issue Language
- October 16, 2023: All eligible Colorado voters will be mailed a ballot beginning October 16.
- November 7, 2023: Ballots must be received no later than 7 p.m. on Election Day, November 7, 2023.

April 2023 OSAB Meeting Sales Tax Task Force Update

Jessamine Fiztpatrick and Helen Moshak

3 meetings to date

3/13/23 Meeting https://www.louisvilleco.gov/home/showpublisheddocument/37935/638142909673470000

Presentations on Purpose, History of OS & P Sales Tax, Initial financial information, Public comments from John Leary

OPEN SPACE & PARKS SALES TAX HISTORY SUMMARY

- 1993 %% 10 year tax to Raise Sales Tax to be used "exclusively for acquisition of land in and around the city of Louisville for Open Space buffer zones, trails, wildlife habitats, wetlands preservation and future parks"
 - Limited to acquisition
 - 4 OS components & future parks
- 2002 3/6 10 year tax to Raise Sales Tax to be used "exclusively for acquisition of land in and around the city of Louisville for Open Space buffer zones, trails, wildlife habitats, wetlands preservation and future parks; and for the development, construction, operation and maintenance of such open space buffer zones, trails, wildlife habitats, wetland preservation and parks"
 - Added development, construction, operations & maintenance use
 - 4 OS components & future parks
- 2012 %% 10 year tax to Raise Sales Tax to be used "exclusively for acquisition of land in and around the city of Louisville for Open Space buffer zones, trails, wildlife habitats, wetlands preservation and future parks; and for the development, construction, operation and maintenance of such open space zones, trails, wildlife habitats, wetlands and parks"
 - No changes to language

3/20/23 Meeting https://www.louisvilleco.gov/home/showpublisheddocument/38005/638149880670800000

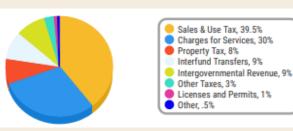
Presentations on OS & P Marketing and Communications, 7 year OS & P Capital, Operations And Acquisition Trends, Sample Survey for Boulder County Housing, Open Space Categorizations, and Sales Tax Comparisons, Public comments from John Leary.



2023 Budget

The City of Louisville encourages all residents to know your government's budget and see how your tax dollars work! This document provides information on annual City revenues, expenditures and new investments while showing how the City invests its resources to improve the lives of residents.

2023 Revenue Sources and Trends



Revenue Trends

The City is in good fiscal health. The General Fund reserve is projected to be above a target of 25% of operational expenditures through 2028. The minimum unrestricted fund balance is set at 15% of current operating expenditures.



Sales & Use Tax accounts for 39.5% of City-wide Revenues. The municipal tax rate is 3.65%



Charges for Services include: water, wastewater, recreation, and solid waste fees

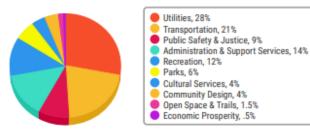
Total Revenues	2023 Adopted
Sales & Use Tax	\$27,767,940
Charges for Services	\$21,076,610
Property Tax	\$5,674,080
Interfund Transfers	\$6,198,300
Intergovernmental Revenue	\$6,230,500
Other Taxes	\$1,983,150
Miscellaneous Revenue	\$699,732
Fines & Forfeitures	\$66,470
Total Revenue	\$69,696,782

^{*}Revenues exclude anticipated disaster reimbursement & other funding

2023 Budgeted Expenditures By Program

Total Expenditures	2023 Adopted	
Utilities	\$21,175,000	
Transportation	\$16,125,580	
Public Safety & Justice	\$7,715,380	
Administration & Support Services	\$10,812,370	
Recreation	\$9,112,300	
Parks	\$4,274,680	
Cultural Services	\$2,878,450	
Community Design	\$2,964,980	
Open Space & Trails	\$1,191,010	
Economic Prosperity	\$402,750	
Total Expenditures	\$76,652,500	

*Expenditures by Program exclude interfund transfers, debt service , internal service fund expenditures and certain central fund-wide charges



Capital Improvement Program (CIP)

The City's CIP includes expenditures for buildings, land, parks, water and sewer plants, and other commodities of a significant value that have a useful life of several years. The planning period for the City's CIP is 6 years. The expenditures for the first year of the program are incorporated into the current year's budget.

The City will invest \$30 million in 2023 capital projects including:

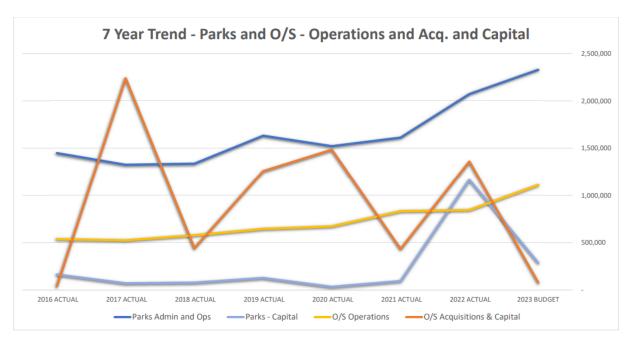


Annual Resurfacing Program



CO-42 Corridor Enhancements

To view the full version of the 2023 budget, visit LouisvilleCO.gov/Budget



Specifics on seven years of OS and Parks capital projects and spending are available in the April meeting materials.

Neighboring Tax Rates & History:

Summary of neighboring general merchandise sales tax rates (state, county, special district and city tax sales included in the tax total)-

Neighboring City Sales Tax Ranked Highest to Lowest

- 1. Broomfield is 4.15% (Broomfield City & County tax combined) 8.15% total
- 2. Lafayette is 3.87%, total 9.055%
- 3. Boulder is 3.86%, 9.045% total
- 4. Louisville city rate is 3.65%, 8.835% total sales takes
- 5. Superior is 3.46%, 8.645% total
- 6. Erie is 3.50%, 6.40% total (no Weld County sales tax)

Lafayette's open space tax

The Lafayette Open Space Division is 100% funded by two local sales and use tax initiatives: Legacy Tax: 0.25% for Open Space land acquisition and maintenance (made permanent in 2017 vote) https://www.lafayetteco.gov/1865/2017-Ballot-Issue-2A-Open-Space-Tax-Exte POST Tax: 0.25% (Parks, Open Space & Trails: 0.25% for maintenance, enhancements, and preservation (more info to follow)

Boulder County Open Space Sales Tax history and details

Boulder County Open Space Sales Tax Measures Approved by Boulder County Residents

The combined countywide open space sales and use tax is 0.6% and is the result of the following voter-approved sales tax resolutions:

1993: 0.25% sales tax through 2009

1999: Extension of 0.25% sales tax through 2019

2004: 0.1% sales tax, of which 0.05% is perpetual and 0.05% is through 2024

2008: extension of existing 0.1% tax through 2029

2010: 0.15% sales tax through 2030

2016: extension of 0.125% sales tax (half of 0.25%) through 2034

City of Boulder Open Space Tax History

City of Boulder has a dedicated Open Space Tax that reverts to General Fund over time as a move from acquisition to operations

https://boulderbeat.news/2019/07/25/council-advances-tax-to-raise-3-5m-for-open-space-weighs-other-funding-needs/

This left them with an operations deficit in later years and a call for a dedicated OS Tax of .15% in 2019 Ballot Issue 2H that passed 86% YES, 14% NO

<u>4/3/2023 Meeting</u> https://www.louisvilleco.gov/home/showpublisheddocument/38154/638158670368677337 Update from Jessamine & Jeff on Call with Trust for Public Land, Update on Polling Contract, Public comments from John Leary and Bob Muckle, Discussion and options and ideas for the ballot.

Year	Open Space Capital (including Trails & Acquisitions)	OS Capital - Trails & Underpasses Only	OS Capital - Acquisitions Only	Open Space Capital (excluding Trails & Acquisitions)	Parks Capital
2023	\$80,000	\$40,000	\$0	\$40,000	\$1,605,000
2022	\$1,439,201	\$949,864	\$0	\$489,337	\$1,367,418
2021	\$434,215	\$223,210	\$0	\$211,005	\$131,028
2020	\$1,424,744	\$1,543,453	\$0	-\$118,709	\$650,034
2019	\$1,588,742	\$930,129	\$0	\$658,613	\$265,475
2018	\$534,512	\$474,902	\$0	\$59,610	\$343,128
2017	\$3,122,767	\$1,017,493	\$2,065,250	\$40,024	\$405,481
2016	\$999,561	\$38,782	\$0	\$960,779	\$402,779
Total	\$9,623,742	\$5,217,833	\$2,065,250	\$2,340,659	\$5,170,343

City financial reports document that historically and currently spending on Parks Operations and Capital is 1.5 to 2 times more than Open Space Operations and Program Capital spending and current and future capital and operations planning calls for more spending on Parks.

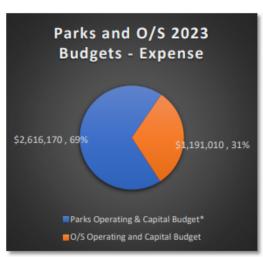
Parks and Open Space Tax Projections Analysis at Different Rates

Parks and O/S 2023 Budget - Sources	\$			
Sales Tax Measure*	2,852,880			
* - 2023 Budgeted Sales Tax Measure is based off existing 3/8 cent.				
Projections at differing Tax Rates	\$			
3/8 Cent (Current Rate)	2,852,880			
1/2 Cent (An Increase of 1/8 of a Cent)	3.803.840			

Refresher - Parks and O/S 2023 Budgeted Sources and Expenses

Each 1/8 Cent accounts to approximately





950,960

Advice from Trust for Public Land:

Colorado Springs 20 year Tax Extension passed this April (79% YES), ii failed last year with double rate (change .1 to .2), 20 yr extension and complicated language). Lesson - keep it simple and community appropriate

Ballot Issues need Community support What are priorities for strong advocacy groups in Louisville? All concepts can be tested in community survey

After City steps back...

Supporters would benefit from a Campaign plan; executive / steering committee to run ballot, campaign manager, fund raising

Taskforce Brainstorming

Taskforce brainstormed on options and prioritized survey topics/ questions:

- 1. Increasing the Rate (e.g., .75%, 1.0, .5% (increase of ½ in addition to current ¾, increase ½ to balance the budget)
- 2. Program Dedications (e.g. ½ of tax dedicated to OS, specific enumerated % split between OS and P, specific allocations for staff vs. capital, allocate portion to sustainability)
- 3. Term (e.g., 10 years, 20 years, no sunset, 25 year next generation tax investment tax, perpetual tax)
- 4. Maintaining Status Quo

The City has selected a survey group (Magellan) which will work with staff to develop questions. Staff will share the draft questions with the Taskforce via email for feedback before it is finalized and sent out. Results will be back for discussion for the May 15th Task Force Meeting.

From: J Fitzpatrick
To: City Council

Cc: Adam Blackmore; Ember Brignull; Jeff Durbin

Subject: Sales Tax Language

Date: Tuesday, June 20, 2023 9:31:52 AM

Attachments:

Dear City Council,

Unfortunately, I am unable to attend tonight's Council meeting in person. However, I hope you will consider my comments below when discussing the sales tax measure for parks and open space (agenda item 7A).

First, I believe the language of the measure as currently drafted is confusing. Specifically, the language "AN ADDITIONAL .125 PERCENT SALES TAX TO BE USED SOLELY TO MAINTAIN, IMPROVE, MITIGATE WILDFIRES, AND ACQUIRE OPEN SPACE" is unclear. I believe the intent is that the additional tax would be used to maintain, improve, mitigate wildfires <u>ON</u>, and acquire open space. As written, however, it's not clear whether the wildfire mitigation language is specific to open space and, since it comes after "maintain, improve" it also becomes unclear whether or not those specifically pertain to open space. I suggest editing this language to ensure all four objectives (maintain, improve, mitigate wildfires on, and acquire) pertain specifically to open space.

Second, I am concerned about the lack of specific language regarding the prior purpose other than the reference to "for open space and parks purposes." I know it's important to keep ballot questions brief, but will voters understand what this means? On this topic I would defer to Magellan (pollster), the City attorney, and staff, but hope the rationale for this approach will be explained at tonight's meeting. Also, might it be better to first state the continuation of the current tax (overwhelming support in the poll) and then move to the topic of an increase? That would also follow how the pollster asked questions, and might be more palatable to voters.

Finally, as a member of the sales tax task force, I object to the preamble in the recommendation ("The Task Force recommends the following question:"). In fact, the language presented is recommended by staff and the task force did not actually review or weigh in on the specific language as drafted. The language also does not reflect the complete recommendation of the task force. Specifically, the task force recommended that sale tax revenue at the current level (if renewed) be split 50-50 between parks and open space. This is not the case today, as the parks operating budget far exceeds that of open space. The task force made this recommendation in our final meeting, but it is not reflected in the proposed language. Helen Moshak and I summarized our final task force meeting and recommendation in the attached memo for the benefit of the Open Space Advisory Board (included in the June OSAB packet on record). While this is not a set of minutes adopted by the task force (since we never had a subsequent meeting of the task force) it is a more comprehensive explanation of what I believe was discussed and agreed. It also includes a summary of the comments we heard from the public at that meeting. I hope you will review the memo so you have a better understanding of the task force's recommendations.

Thanks for your consideration, Jessamine

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Jessamine Fitzpatrick (she / her) (415) 531-2520

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MEMORANDUM

To: Open Space Advisory Board

From: Helen Moshak and Jessamine Fitzpatrick

Date: 05/15/23

Re: Update Item 8: Sales & Use Tax Task Force Updates

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Open Space Advisory Board

Item 8: Sales & Use Tax Task Force Updates
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