

**FINANCE MEMORANDUM
#9-2023**

DATE: Aug. 28, 2023
TO: Honorable Mayor Meredith Leighty and City Council Members
THROUGH: Heather Geyer, City Manager *hmg*
FROM: Jason Loveland, Interim Deputy City Manager *AL*
SUBJECT: CR-116 – Nov. 7, 2023 Ballot Question – ½% Sales Tax Expiring in 2025

PURPOSE

To consider CR-116, a resolution to place the ½% sales and use tax question on the Nov. 7, 2023 ballot.

BACKGROUND

On June 5, staff provided information to City Council on a potential ballot question regarding the existing ½% sales and use tax that is set to expire on Dec. 31, 2025, as requested at the City Council strategic planning retreat. There was Council consensus to bring the question back at the Aug. 28 meeting in the form of a resolution submitting the question to voters.

In 2001, voters approved a ½% sales and use tax to be used for the purpose of meeting the water supply needs of the community with an expiration in 2009. The tax was extended by voters in 2008 for another 6-year period, and again extended in 2013 through 2025.

The ½% sales and use tax generates approximately \$3.5 million annually and has a balance of \$18 million currently held in reserve. Future projects that will utilize these funds include the Aquifer Storage and Recovery project, the water line project to Section 36 in Weld County that will support the Wastewater Treatment Plant operations and potential future development of the property.

Without raising additional taxes, the extension of the ½% sales and use tax would be used to support the City's road rehabilitation programs, public safety operations, park amenity improvements, and other general operations.

BUDGET/TIME IMPLICATIONS

The City's regular municipal election will be held on Nov. 7, 2023 to elect members of the City Council. Funding for the regular election has been included in the 2023 Budget. The addition of this ballot question will not have a significant impact on the City's final cost of the election.

The City Clerk is required to certify the City's ballot content to the County Clerk and Recorders by 3:00 p.m. on Friday, Sept. 8, 2023.

STAFF RECOMMENDATION

Staff recommends approval of CR-116.

STAFF REFERENCE

If Council Members have any questions, please contact Jason Loveland, Interim Deputy City Manager, at jl Loveland@northglenn.org or 303.450.8817.

SPONSORED BY: MAYOR LEIGHTY

COUNCIL MEMBER'S RESOLUTION

RESOLUTION NO.

No. CR-116
Series of 2023

Series of 2023

A RESOLUTION SUBMITTING A BALLOT QUESTION REGARDING THE EXTENSION OF A ONE-HALF PERCENT SALES TAX TO THE ELECTORS OF THE CITY OF NORTHGLENN AT THE NOVEMBER 7, 2023, REGULAR MUNICIPAL ELECTION AND SETTING THE BALLOT TITLE THEREOF

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NORTHGLENN, COLORADO, THAT:

Section 1. At the regular municipal election of Tuesday, November 7, 2023, the following question shall be submitted to the registered electors of the City of Northglenn, Colorado:

QUESTION NO. __: (SALES TAX EXTENSION)

WITHOUT RAISING ADDITIONAL TAXES, SHALL THE CITY OF NORTHGLENN'S EXISTING ONE-HALF PERCENT (1/2%) SALES AND USE TAX BE EXTENDED AS A VOTER APPROVED REVENUE CHANGE WITHOUT A SUNSET CLAUSE, THE PROCEEDS OF SUCH SALES AND USE TAX EXTENSION TO BE USED EXCLUSIVELY FOR CAPITAL IMPROVEMENTS INCLUDING BUT NOT LIMITED TO RESIDENTIAL STREETS AND PARK AMENITIES, PUBLIC SAFETY OPERATIONS, AND OTHER GENERAL OPERATIONS; PROVIDED THAT SUCH SALES AND USE TAX SHALL CONTINUE NOT TO APPLY TO SALES OF FOOD FOR HOME CONSUMPTION.

DATED, at Northglenn, Colorado, this _____ day of _____, 2023.

SHANNON LUKEMAN-HIROMASA
Mayor Pro Tem

ATTEST:

APPROVED AS TO FORM:

JOHANNA SMALL, CMC
City Clerk

COREY Y. HOFFMANN
City Attorney