

Jefferson County Budget Advisory Committee
Minutes of July 22, 2021

Convened: 3:35pm (virtually)

Members Present: Jim Dale, Emily Ellet, Leanne Emm, Ed Valenzuela, T.O. Owens, Brittney Warga

Members Absent: Frank Teunissen

Staff Present: Don Davis, Stephanie Corbo, Dan Conway, Micah Badana, Phillip Pappas, Zoe Jenkins, Sheri Haxton

Guests Present: Commissioner Tracy Kraft-Tharp

Public Comment: None

Approval of Minutes: Following a general discussion, the Committee upon a motion, second, and by a unanimous vote, approved the minutes of June 7, 2021.

Agenda Items:

1. Posting of Meeting Notices: Read by Jim Dale.

2. Welcome and Introductions:

- Stephanie gave an update on the strategic planning process, walked through status of work, and next steps.
- Don gave an update on the county and ARPA dollars.
- Tracy thanked the Committee and introduced herself.
- Leanne asked Don and Tracy to discuss their expectations of the Committee. Don informed the committee that he hopes to get confirmation that the county is on the right track and if not, that they provide guidance to move the county forward in the right direction. He also asked that they help spread awareness and offer solutions to budget challenges.

3. Staff Updates

- Dan announced the resignation of Frank Teunissen from the Committee and the vacancy will be filled by the Board of County Commissioners. Jim Dale requested a copy of the application to help spread the word.
- Dan informed the Committee that the members must reside in the county in order to serve on the Committee.
- Dan informed the Committee that he will provide further guidance on the Open Meeting Law once he receives it from the County Attorney's Office.
- Dan provided clarification on the role of the Committee.

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4. Overview of County Budget and Revenue

- Dan reviewed the budget development process, revenue limits, key budget components, and General Fund reserves.
- Emily asked why property taxes are increasing. Staff provided information on the two legislative pieces that are impacting property tax assessment rates.
- Emily asked if the county is growing why there isn't enough construction to drive up the revenue limit. Staff explained the relationship between population density, non-residential properties, and new construction.
- Ed asked what the percentage of uncollected property taxes is. Staff informed him that it is only about 2% remaining.
- Jim requested to view the county org chart. Dan reviewed with committee.
- Leanne requested to review revenue challenges/revenue limits. Dan explained TABOR property tax and 5.5% property tax limits, and "de-Brucing".
- Emily asked if the appetite for TABOR has changed. Staff doesn't believe most people understand TABOR, explained the complications of the 2019 ballot initiative.
- Leanne asked what the split on the vote was on the ballot initiative. Staff said at 60/40 (against/for).
- Dan will revisit the TABOR and ratchet down effect in the next meeting.

Open Discussion:

- Don offered to have staff send out a link to the county's Financial Realities webpage.
- Dan reviewed the 2020 TABOR fiscal year spending impact analysis diagram.
- County looking for feedback from committee on county budget prioritization.
- Jim proposed holding Committee meetings on the 4th Thursday of each month. Committee agreed.
- Dan indicated that meeting will continue to be held online until there is a change in public health orders. Eventually, the goal will be to hold them in hybrid form – both online and in-person.
- Dan informed the Committee of upcoming meeting with the Board of County Commissioners on decision package requests and will provide Committee links to the meetings.
- Ed requested copies of the TABOR and revenue limits presentation. Dan will send to Committee.
- Jim requested information on each county fund. Dan will send to Committee.

Adjourned: 4:58pm