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Meeting Date: July 6, 2021

AGENDA MEMORANDUM

To: Honorable Mayor and Members of Town Council

From: Kristin Read, Assistant Town Manager

Title: Update: TABOR in Other Jurisdictions

Executive Summary

During its June 15 study session, Council asked staff for information regarding other municipalities' TABOR status. Staff is providing this update in response to that inquiry.

Staff in 2013 surveyed Colorado's 25 most populous municipalities and found that Castle Rock was one of four of those cities/towns that remained predominantly under TABOR's revenue restrictions. The others were Colorado Springs, Littleton and Pueblo.

To update this information for 2021, staff reached out to those cities to inquire whether their status has changed, or whether they remain predominantly under TABOR revenue restrictions. All three confirmed that, like the Town, they remain predominantly under the restrictions. The original research summary is included in **Attachment A**. Further, the Colorado Municipal League maintains a record of municipally asked TABOR revenue questions, which is included in **Attachment B**.

Attachment

Attachment A 2013 Town Staff TABOR Research Summary

Attachment B CML Summary of Municipal TABOR Ballot Measures

Attachment A

TABOR City Survey 2013 TOCR info

Municipality	2010 population*	2012 population* (est.)	% change	Full service?	Debrucing status	Refunds?
Castle Rock	48,231	51,348	6.07%	Yes	NOT currently de-Bruced	Yes - see files
Denver	600,158	634,265	5.38%	Yes	As of 2013, Denver voters have permanently removed TABOR tax revenue growth limits on all taxes.	Yes. Prior to 2013, Denver would refund property tax collections in excess of the TABOR limit by crediting the subsequent years mill rate in each property tax bill.
Commerce City	45,913	48,421	5.18%	No	All revenues except property taxes have been de-bruced.	Yes, property tax TABOR refunds were provided via a temporary mill levy reduction in the following years: 2012 for refund in 2013, \$72,000 2010 for refund in 2011, \$49,992 2003 for refund in 2004, \$82,035
Loveland	66,859	70,223	4.79%	Yes	Voter permission to retain excess revenues, restricted to investment in public safety and streets; sunsets 12/31/24	Unkown; current institional knowledge does not extend that far back.
Littleton	41,737	43,775	4.66%	Yes	NOT de-bruced	In 2007, issued a refund directly to voters/property taxpayers (hybrid formula) of \$1.1 million. In 2008, voters approved \$1.6 million to fund five capital projects.
Boulder	97,385	101,808	4.34%	Yes	All revenues have had TABOR restrictions removed by the voters. If we have any new taxes voted on removing any TABOR restrictions on them is part of the ballot issue being voted on.	No
Thornton	118,772	124,140	4.32%	Yes	Debruced in 2001	No but we got voter approval in 1997 and 1998 to retain excess revenue. We had discussed internally how we would issue a refund if needed and had determined using a credit on customer's water bills would be the most effective way to give back the \$15 or so per household in excess revenues but voters authorized City to retain and use on various road projects so it was not necessary to do the refund.

*Data from U.S. Census Bureau

TABOR City Survey
2013 TOCR info

Municipality	2010 population *	2012 population* (est.)	% change	Full service?	Debrucing status	Refunds?
Broomfield	55,889	58,298	4.13%	No FD	Broomfield voters chose to "de-Bruce" when the legislation was first enacted.	No
Aurora	325,078	339,030	4.12%	Yes	Aurora has effectively de-Bruced on both property tax and sales tax.	Yes. We gave a credit against the amount that was due to City.
Parker	45,297	47,169	3.97%	No	Partially debruced in 1994 and fully debruced in 1996.	Unknown
Fountain	25,846	26,891	3.89%	Yes	The City has de-TABORed certain revenue, including revenue related to economic development programs, and in November this year de-TABORed state and local grant funds.	Yes, but I don't know when--I just started here. It was refunded via a credit on utility bills.
Brighton	33,352	34,636	3.71%	No	Brighton partially de-Bruced in 1999.	Yes. In 1994 and 1995 a refund was issued through the local electric utility company (not the City).
Colorado Springs	416,427	431,834	3.57%	No	none of our revenue has been de-Bruced.	1999 - \$790,600 2001 - \$1,557,631 2009 - \$422,571 These refunds have been placed as a credit on the Utilities bill
Centennial	100,377	103,743	3.24%	No	Debruced for all revenue sources, no expiration	No
Fort Collins	143,986	148,612	3.11%	Yes	De-bruced.	Not for sure, but don't think so.
Arvada	106,433	109,745	3.02%	No	"De-bruced" for revenues. No sunset provision.	No
Northglenn	35,789	36,891	2.99%	Yes	De-bruced	No
Englewood	30,255	31,177	2.96%	Yes	de-Bruced	No
Westminster	106,114	109,169	2.80%	Yes	We are completey debruced (with the exception of the emergency reserve requirement).	We have not. It we would have ever needed to, we would have divided the amount of the refund by the number of in-city utility accounts and added a credit on our utility bills.

*Data from U.S. Census Bureau

TABOR City Survey
2013 TOCR info

Municipality	2010 population*	2012 population* (est.)	% change	Full service?	Debrucing status	Refunds?
Longmont	86,270	88,669	2.71%	Yes	Passed a voter approved revenue change in 1995 so revenue limits do not impact us. We do have to calculate annual fiscal year spending for the purpose of setting the TABOR emergency reserve.	No
Greeley	92,889	95,357	2.59%	Yes	"De-Bruced."	Not in a long time, if ever.
Grand Junction	58,566	59,899	2.23%	Yes	In 2007 the voters passed authorization to use excess TABOR dollars to pay off debt. Our City Council further directed the authorization, passing by authorization that the excess dollars would be set aside for early retirement of the debt. The scheduled end of term for the debt is 2024, currently it is estimated that we may have enough funds to pay off the debt 3-4 years early.	We did issue refunds between 1998 and 2005 with a mill levy credit prior to the voter authorization . The amounts ranged from a high of \$600k to a low of \$139k.
Wheat Ridge	30,166	30,717	1.79%	Yes	De-Bruced and maintaining our required 3% emergency reserves	We never had to refund. Voters let us keep the money
Lakewood	142,980	145,516	1.74%	No	The City has a 3% sales & use tax...1% of the 3% is permanently de-Bruced (approved '05). Voters also approved a perpetual exemption for any open space revenue and any grants for public safety, transportation or cultural activities (approved '07). One geographic area of the City is permanently debruced (approved '96). The City's full de-brucing sunsetted in '06 (approved '98).	Yes. The refund was administered via a billing credit on City Stormwater Management Utility accounts. 2010 -- \$67,800 2008 -- \$240,640
Pueblo	106,595	107,772	1.09%	Yes	The following revenue streams are de-bruced: Vendor's Fee collections, Special District property taxes, ½ cent sales tax revenues used for economic development	Yes we issued refunds in 1998 - \$639,292 as a property tax credit and in 2004 refunded \$111,139 as a property tax credit.

*Data from U.S. Census Bureau

Municipal Elections

Revenue and Spending Changes, 1993–Fall 2020 Ballots

Municipality	Authorization to Retain and Spend Excess Revenues	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Aguilar	General revenue de-Brucing					pass																							
Akron	All excess revenue			pass																									
	de-Brucing of mill levy revenues for municipal services waive 5.5% statutory limitation						pass																						pass
Alamosa	Lump sum revenue change for 1993-94	pass																											
	Lump sum revenue change in 1996, 1997, 1998 and 1999			fail																									
	All excess revenue				pass																								
Alma	All excess revenue from all sources		pass																										
Antonito	All excess revenue				pass																								
Arriba	General revenue de-Brucing						pass																						
Arvada	All excess revenue				pass																								
Aspen	All excess revenue except property tax		pass																										
	Excess 1996 property tax revenues for neighborhood improvement projects					pass																							
	\$158,275 excess property tax revenues for pedestrian improvements							pass																					
	Retain excess estimated \$545,000 of 2000 property tax revenues and for the subsequent fiscal years of 2001, 2002, 2003 and 2004 for recreational complex								pass																				
	Extend RETT and retain revenues																pass												
	Excess revenue from tobacco tax																											pass	
Ault	All excess revenue			pass																									
Aurora	Lump sum revenue change due to growth	fail																											
	All excess revenue from fees							pass																					
	Reduce property tax by 3 mills over next four years and retain property tax revenues up to the TABOR limit and de-Bruce sales and use tax revenue								pass																				
	Collect, retain and spend excess property tax revenues												pass																
Avon	Lump sum revenue change for operation of new aquatic	pass																											
	Four-year opt-out		pass																										
	General revenue de-Brucing					pass																							
Basalt	All excess revenue from all sources		pass																										
Bayfield	Broad form revenue/spending authorization		pass																										
	Collect, retain and expend from all sources; increase property tax mill levy											fail																	
	2% use-tax increase on the privilege of using/consuming in the town any construction and building materials purchased at retail outside the town and town be authorized to collect, retain and spend such revenues												fail																
Bennett	All excess revenue				pass																								
	Increase mill levy not to exceed 6.5 mills; collect, retain and spend												fail																
Berthoud	All excess revenue from all sources		fail																										
	All excess revenue from all sources		pass																										
	Retain excess revenue from 2018 parks and rec tax																												pass
Bethune	General revenue de-Brucing					pass																							
Black Hawk	Four-year opt-out, with revenue authorization	pass																											
	All excess revenue			pass																									
Blanca	de-Brucing of sales and use tax revenues, user fees, franchise fees, and non-federal grants						pass																						

Revenue and Spending Changes, 1993–Fall 2020 Ballots

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Revenue and Spending Changes, 1993–Fall 2020 Ballots

Municipality	Authorization to Retain and Spend Excess Revenues	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Cañon City	All excess revenue from grants		pass																										
	All excess revenue from Royal Gorge Bridge				pass																								
	Lump sum revenue change of \$41,317 from 1995, earmarked for storm water drainage improvements				pass																								
	Broad form revenue/spending authorization						pass																						
	Retain \$287,000 in excess revenues to build a roller hockey rink and youth oriented programs									fail																			
	General de-Brucing of 2002 revenues and all revenues thereafter										fail																		
	de-Brucing of FY 2001 revenue										fail																		
	TABOR 10-year time out with district base re-established to 2019 base																		pass										
	Extend retention to set to expire 1/1/20 to 1/1/30																									pass			
Carbondale	All excess revenue from sales tax, use tax, and property tax, through 2004		pass																										
	All revenue from all sources										pass																		
Castle Pines	All excess revenue for roads and streets																				pass								
Castle Rock	\$2 million for 1994; \$2.5 million for 1995; \$3 million for 1996 from all sources approved October 1994)		pass																										
	Broad form revenue/spending authorization						fail																						
	de-Brucing to be used for open space								fail																				
	Retain and expend revenues from recreation center/facilities											fail																	
	Retain and expend revenues from 1) transportation development impact fees 2) use tax on construction & building materials													pass															
	Retain and spend all revenues collected in excess of TABOR limitations for a 5-year period, from 2004 to 2009, for police, fire, ambulance, transportation, parks, recreation, trails and open space													pass															
	Retain and expend up to \$714,580 of excess 205 revenue for police, fire, emergency medical services, and transportation.																								pass				
Centennial	Retain and spend tax revenues for a 4-year period commencing Feb. 7, 2001									pass																			
	Retain and spend all revenues, 2005-2013														pass														
	All excess revenue																				pass								
Center	All excess revenues from sales tax			pass																									
Central City	Broad form revenue/spending authorization	pass																											
Cheraw	All excess revenue				pass																								
Cherry Hills	All excess revenue received in 1998							pass																					
Village	All excess revenue received in 1999 and thereafter							pass																					
Cheyenne	Lump sum revenue change from state grants		pass																										
Wells	All excess revenue				pass																								
Coal Creek	Property Tax de-Brucing, earmarking excess revenue for road improvements				pass																								
	All excess revenue										pass																		
Cokedale	General revenue de-Brucing								pass																				
Collbran	All excess revenue from all sources		pass																										
Colorado	\$2,562,414 for 1993		pass																										

Revenue and Spending Changes, 1993–Fall 2020 Ballots

Municipality	Authorization to Retain and Spend Excess Revenues	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Springs	Lump sum revenue change for 1994 for street and drainage improvements, traffic safety, and congestion improvements			fail																									
	Lump sum revenue change (\$3.1 million in excess sales taxes), earmarked for traffic, road, drainage, and storm sewer improvements				pass																								
	Authorization to spend excess revenue for 25 specific public improvement projects					pass																							
	Exemption of state grants received by the city from fiscal year spending calculations (de-Bruce)					fail																							
	Lump sum revenue change (\$6.6 million for 1997)						pass																						
	Lump sum revenue change (\$790,000 for 1998)							fail																					
	Retain revenues from grants from cable franchise								fail																				
	Spend \$1,557,631, estimated 2000 revenues above the 2000 FY spending limit for specific road improvements									fail																			
	Existing sales and use tax used for trains, open space and parks											pass																	
	Spend \$1,900,000 , estimated 2004 revenue above the 2004 FY spending limit to repair Prospect Lake													pass															
	Spend \$1,200,000 above 2008 fiscal spending limit																		pass										
	Retain up to \$600,000 to provide road and bridge repairs																				pass								
	Retain up to \$2.1 million for park trail improvements																						pass						
	TABOR limit waiver to allow revenue collected from existing taxes to be spent on storm water projects																									pass			
	Retain excess 2018 revenue to spend on parks, sports, cultural facilities, and trails																											pass	
Retain excess revenue in 2019 and 2020, and to use 2019 rather than 2020 as the base from which future revenue and spending limitations are calculated																												pass	
Columbine Valley	Authorization to retain 1997 excess revenues						pass																						
	Broad form revenue/spending authorization						pass																						
Commerce City	All excess revenue					fail																							
	General revenue de-Brucing; funds to landscape and make drainage and roadway improvements				pass																								
	Retain all excess revenue except from property taxes								pass																				
	Retain excess revenues collected in 1999 for street projects								pass																				
Cortez	Broad form revenue/spending authorization	pass																											
	General revenue de-Brucing for capital improvement fund						pass																						
Craig	Retain all excess revenues							pass																					
	1.25 percent increase in sales tax to support city operations and capital improvements/ 3.5% use tax																									fail			
Crawford	All revenue from county and city sales tax			pass																									
	All revenue from personal and real property for street																					pass							
Creede	All excess revenue				pass																								
Crested Butte	All excess revenue			pass																									
Crestone	General revenue de-Brucing					pass																							
Cripple Creek	All excess revenue from all sources		pass																										
Crook	Collect, retain & expend all revenues from all sources																												
Crowley	All excess revenue from non-federal grants		pass															pass											
Dacono	\$32,000 for 1993		pass																										

Revenue and Spending Changes, 1993–Fall 2020 Ballots

Municipality	Authorization to Retain and Spend Excess Revenues	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	All excess revenue from all sources, through 1998		pass																										
	All excess revenue, earmarked for street improvement projects, capital projects, basic municipal services, and/or other lawful municipal purposes				pass																								
DeBeque	All excess revenue, earmarked for capital projects and other basic municipal services				pass																								
	Fire Protection General Fund permitted to collect, retain & expend all revenues												pass																
Deer Trail	Lump sum revenue change for state grant (sewer)	pass																											
	Broad form revenue/spending authorization						pass																						
	De-bruce												fail																
Del Norte	All excess revenue				pass																								
	General revenue de-Bruce for public safety and transportation							pass																					
Delta	All excess revenue from sales tax, use tax, non-federal grants, and recreation center		fail																										
	Retain/expend full proceeds of revenues generated by the municipal court and retain \$102,163 which would be refunded to the voters w/out revenue change, and earmark as a citizen's contribution to the youth sports complex												fail																
	Retain and spend all revenues from 2005														fail														
	De-Bruce municipal court, development fees, and business licenses commencing 2006														fail														
	City's fees, charges and other sources related to the use of city facilities, municipal court																						fail						
Denver	Retain excess revenues from tax and non-tax sources, except property tax, for affordable housing and transportation improvement projects							pass																					
	Retain and spend all city and county tax revenues in excess of the state limit for 10 fiscal years, beginning in 2005, for public safety, public works, parks & recreation, healthcare, libraries & other essential services.													pass															
	All excess revenue for police, fire, streets, library, parks, and children's programs																			pass									
	All 2014 revenues from special retail marijuana sales tax																								pass				
	De-Bruce 2015 Pre-school tax revenue																									pass			
Dillon	Lump sum revenue change		pass																										
	All excess revenue				pass																								
Dinosaur	All excess revenue, earmarked for capital improvements and other basic municipal services				pass																								
Dolores	All excess revenue from all sources		pass																										
Dove Creek	All excess revenue from all sources		pass																										
Durango	\$700,000 in 1994 and all excess revenue until Dec. 31, 1997			pass																									
	All excess revenue					pass																							
Eads	Lump sum revenue change for state grant (aviation)	pass																											
Eagle	All excess revenue from state grants, sales tax, use tax, and property tax for capital projects and other basic		pass																										
Eaton	All excess revenue from all sources		pass																										

Revenue and Spending Changes, 1993–Fall 2020 Ballots

[illegible]

Revenue and Spending Changes, 1993–Fall 2020 Ballots

[illegible]

Revenue and Spending Changes, 1993–Fall 2020 Ballots

[illegible]

Revenue and Spending Changes, 1993–Fall 2020 Ballots

Municipality	Authorization to Retain and Spend Excess Revenues	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	Retain all revenues and spend on streets, curbs and water & sewer facilities																pass												
Ignacio	All excess revenue			pass																									
Jamestown	All excess revenues from grants		pass																										
	All excess revenue			pass																									
	All excess revenue				pass																								
Johnstown	All excess revenue			pass																									
	All excess revenue							fail																					
	Retain all excess revenues								pass																				
Julesburg	All excess revenue				pass																								
Keenesburg	All excess revenue			pass																									
Kersey	General revenue de-Brucing						pass																						
	Excess revenue collected in 1997 (approx. \$17,000)							pass																					
Kim	General revenue de-Brucing					pass																							
Kiowa	de-Bruce sales and use tax and subdivision fees					pass																							
	All excess revenue							pass																					
	General revenue de-Brucing								pass																				
	Lump sum revenue change of \$21,773								pass																				
Kit Carson	All excess revenue				pass																								
Kremmling	All excess revenues from all sources		pass																										
La Jara	All excess revenue				pass																								
	Lump sum revenue change (1995, \$16,856.97				pass																								
La Junta	Broad form revenue/spending authorization	pass																											
	All excess revenue beginning in 2021																												pass
La Salle	All excess revenue				pass																								
La Veta	All excess revenue				pass																								
Lafayette	Broad form revenue/spending authorization (general)	fail																											
	Broad form revenue/spending authorization (franchise fee)	pass																											
	All revenue from sales and use tax not dedicated to open space for library, police, and fire protection			pass																									
	Broad form revenue/spending authorization for grants						pass																						
	Retain excess revenues from sales, use, other excise taxes and other revenues (not including property taxes)								pass																				
	Retain excess revenues from property tax									pass																			
Lake City	All excess revenue from sales tax, use tax, and non-federal	pass																											
Lakeside	General municipal tax revenue de-Brucing					pass																							
	de-Brucing local government grants, specific ownership taxes, and other charges derived from municipal facilities (create reserve fund)					pass																							
Lakewood	Revenues from proposed Stevenson annexation	pass																											
	All excess revenues in order to maintain city services							pass																					
	Retain and spend for open space, grants for streets, public safety, parks, recreation and cultural opportunities														pass														
	All excess revenues 2017-2025																										pass		
Lamar	All excess revenue from all sources		fail																										
	Excess revenue from non-federal grants, earmarked for debt service, municipal operation, and capital projects				pass																								
Larkspur	All excess revenue from sales and use tax, admissions tax, and non-federal grants 1994 through 1997	pass																											
	All excess revenue				pass																								

Revenue and Spending Changes, 1993–Fall 2020 Ballots

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Revenue and Spending Changes, 1993–Fall 2020 Ballots

[illegible]

Revenue and Spending Changes, 1993–Fall 2020 Ballots

Municipality	Authorization to Retain and Spend Excess Revenues	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	\$300,000 for 1995		pass																										
	Excess revenue from sales and use tax and non-federal grants generated during 1996			pass																									
	All excess revenue				pass																								
	All excess revenue						pass																						
	Collect, retain and expend from all sources											pass																	
	Retain and spend sales tax revenues on renovation of a police/ governmental facility complex.													pass															
	Collect, retain & spend all sources of revenue during FY															pass													
	All revenue through 2015 for town parks, recreation, and senior services																			pass									
	All excess revenue from all sources																							pass					
Morrison	Lump sum revenue change from grants (town hall remodeling)		pass																										
	All excess revenue				pass																								
Mountain View	All excess revenue from all sources		pass																										
	Retain revenues from retail marijuana sales tax																							pass					
Mt. Crested Butte	All excess revenue from sales and use tax and other sources other than municipal taxes		pass																										
	DeBruce revenues from Capital Improvement Fund																	pass											
Naturita	Voter approved revenue change for 24-hour medical care																							pass					
	Voter approved revenue change for continuing 1% 24-hour urgent medical care sales tax to be spent for capital equipment & improvements																						pass						
	Voter approved revenue change for 3% lodging tax to be																							pass					
Nederland	All excess revenue from grants		fail																										
	All excess revenue from sales and use taxes		fail																										
	All excess revenue from development fees		fail																										
	All excess revenue from 1994 to pay debt prior to Feb. 1,			pass																									
	All excess revenue			pass																									
	All excess revenue to pay debt/financial obligations of the town in excess of scheduled payments of debt existing Feb.			pass																									
	All excess revenue for purpose of purchasing open space							pass																					
	All excess revenue to be used for capital projects						pass																						
	Retain \$800,000 state grant funds for town maintenance																							pass					

Revenue and Spending Changes, 1993–Fall 2020 Ballots

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Revenue and Spending Changes, 1993–Fall 2020 Ballots

Municipality	Authorization to Retain and Spend Excess Revenues	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	All excess revenue				pass																								
	de-Brucing of ad valorem property tax mill levy						fail																						
Pierce	All excess revenue			pass																									
Platteville	All revenues collected in 1994			pass																									
	All excess revenue			pass																									
Poncha Springs	All excess revenue				pass																								
	De-Bruce all revenue except property tax beginning 2002										pass																		
	Retain and spend excess revenues from 2000 & 2001										pass																		
Pueblo	Reduce vendors fee and earmark revenue for convention center	pass																											
	Lump sum revenue change due to 1993 excess	pass																											
	Lump sum revenue change for state grant bridge	pass																											
	Lump sum revenue change for 1994 for fire and police emergency vehicles, storm drainage, and roadway improvements			pass																									
	Lump sum revenue change of \$1,453,392 from 1995, earmarked for police, fire, and/or street improvements				pass																								
	Broad form revenue/spending authorization for 1998-2002						fail																						
	Collect, retain and expend from all sources											fail																	
	Collect, retain & expend \$17,000,000 aggregate of new revenues received or collected during fiscal year 2005 & subsequent years from Xcel Energy after annexation of its facilities to the city												pass																
Rangely	General revenue de-Brucing					pass																							
Raymer	General revenue de-Brucing								pass																				
Red Cliff	Authorization to increase revenue and spending for 1994-95 by \$5,550,000 for sewer collection & treatment system	pass																											
	All excess revenue				pass																								
Rico	\$160,000 from state grants		pass																										
	All excess revenue from all sources through 1997		pass																										
	General revenue de-Brucing					pass																							
Ridgway	All revenue from sales and use tax		pass																										
	General revenue de-Brucing						pass																						
Rifle	\$1 million from non-federal grants and \$750,000 from other sources for the years 1993 through 2007		fail																										
	All excess revenue generated in 1994 and each subsequent year			pass																									
Rockvale	All excess revenue				pass																								
	Lump sum revenue change				pass																								
	Lump sum revenue change				pass																								
	General revenue de-Brucing						pass																						
	All excess revenues 2018-2027																										pass		
Rocky Ford	All excess revenue			pass																									
Romeo	General revenue de-Brucing								pass																				
Rye	Collect and expend for municipal operations and capital projects											pass																	
Saguache	All excess revenue			pass																									

Revenue and Spending Changes, 1993–Fall 2020 Ballots

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Revenue and Spending Changes, 1993–Fall 2020 Ballots

[illegible]

Municipal Elections

Revenue and Spending Changes, 1993–Fall 2020 Ballots

Municipality	Authorization to Retain and Spend Excess Revenues	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
TOTALS*	Pass:	31	82	59	82	37	37	24	31	10	8	6	15	5	6	1	7	6	5	1	5	3	7	7	5	7	7	4	5
	Fail:	3	9	5	4	4	6	5	6	4	4	4	5	1	5	2	2	0	0	0	0	3	2	0	0	3	1	0	0
	Totals:	34	91	64	86	41	43	29	37	14	12	10	20	6	11	3	9	6	5	1	5	6	9	7	5	10	8	4	5

CUMULATIVE TOTALS:

PASS 503

FAIL 78

TOTAL 581 (86.6% approval rate)