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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 restructions. 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**.

#### <u>Attachment</u>

**Attachment A** 2013 Town Staff TABOR Research Summary

**Attachment B** CML Summary of Municipal TABOR Ballot Measures

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%	NΩ	All revenues except property taxs have been debruced.	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.

<sup>\*</sup>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 whenI 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.

#### 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 tax1% 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%		Inconectivitates 1/2 cent sales tax revenues used	Yes we issued refunds in 1998 - \$639,292 as a property tax credit and in 2004 refunded \$111,139 as a property tax credit.

<sup>\*</sup>Data from U.S. Census Bureau

# **Attachment B**

#### **Municipal Elections**

Municipality	Authorization to Retain and Spend Excess Revenues	1993	1994	1995	1996	1997	1998	1999	2000	2001	1 2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2 201	3 201	4 20	15 201	16 20	17 2018	2019	2020
Aguilar	General revenue de-Brucing		<u> </u>			pass								<u> </u>								<u> </u>		+		+			
Akron	All excess revenue			pass																									
	de-Brucing of mill levy revenues for municipal services		1		:		pass	!			1		:				!	!					1						
	waive 5.5% statutory limitation																												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																	1		T					[
Alma	All excess revenue from all sources		pass		:		1	1			1		1	1			1	1											
Antonito	All excess revenue				pass		:	•			1		:				:	:											
Arriba	General revenue de-Brucing		:		:		pass						:	:			:	:			1			1				1	
Arvada	All excess revenue				pass		ľ	!			1		!				!	!				1		1				1	<u> </u>
Aspen	All excess revenue except property tax		pass		:		:	!			1		:	!			:	:						1				<del>                                     </del>	
•	Excess 1996 property tax revenues for neighborhood		ľ			pass					1																	<u> </u>	
	improvement projects																												
	\$158,275 excess property tax revenues for pedestrian				!		!	pass			†		!	1			:	:				+	1	+			+	<del>                                     </del>	ļ
	improvements							pass			-													ightharpoons		_		<u> </u>	ļ
	Retain excess estimated \$545,000 of 2000 property tax				į		1		pass				1				1	1											
	revenues and for the subsequent fiscal years of 2001, 2002, 2003 and 2004 for recreational complex																												
	Extend RETT and retain revenues							!						<u> </u>			pass											<u> </u>	<u> </u>
	Excess revenue from tobacco tax		<u> </u>		<u> </u>		<u> </u>						<u> </u>	<u> </u>			<u> </u>	<u> </u>			<u> </u>			<u> </u>				pass	<u> </u>
Ault	All excess revenue			pass	!									<u> </u>							<u> </u>			<u>i</u>				<u> </u>	
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				:		!	!			1	pass	!				:	-				1	+	+	-			<del>                                     </del>	
Avon		pass			:		-	-			†	Ferre	-				-	-				1	+	+			_	<del>†                                      </del>	_
711011	Four-year opt-out	paoo	pass	<u> </u>	:	<u> </u>	:	!	-	-	+	<u> </u>	:	!		<u> </u>	:	:		-	<del>                                     </del>	+	+	+	+		+	+-	ļ
	General revenue de-Brucing		paoo		:	pass	:	-	-	<u> </u>	<del>†</del>		:	-			:	:				-	+	+	+		+	$\vdash$	į !
Basalt	All excess revenue from all sources		pass		:	paoo	:	:			<del>:                                    </del>		:	<del>                                     </del>			:	:			<del>                                     </del>	+	÷	+	+	-		+-	_
Bayfield	Broad form revenue/spending authorization		pass	•	:		:	:			<del></del>		:				:	:				+	+	+	+	-		+-	-
Dayneia	Collect, retain and expend from all sources; increase	:	puoo	: :	:	: :	:	:		:	<del>-</del>	fail	:	<del></del>		: :	:	:			<del>!</del>	<del>-</del>	+	╁	÷	÷	-	<del></del>	ļ
	property tax mill levy											Iali		<u> </u>										<u></u>				<u> </u>	
	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,												fail																
	retain and spend such revenues																												
Bennett	All excess revenue				pass								fail											‡					
	Increase mill levy not to exceed 6.5 mills; collect, retain and spend				į		į						fail				į	į											
Dautha	•		£-:1				<del></del>	-		<u> </u>	-		<del></del>	<u> </u>			<del></del>	<del></del>			<u> </u>	+	+	$\dotplus$	-	+	-	┼	-
Berthoud	All excess revenue from all sources		fail		<u> </u>		<del>!</del>	<u> </u>	-	-	-		<u> </u>	<u> </u>			<del>!</del>	<del>!</del>		-	-	<u> </u>	<u> </u>	÷	-	÷		₩	į
	All excess revenue from all sources		pass		<u> </u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>	-		<u> </u>	<u> </u>			<u> </u>	<u> </u>		<u> </u>	<u> </u>	<del>!</del>	+	÷	-	÷		┿	ness
D. O.	Retain excess revenue from 2018 parks and rec tax	<u> </u>	<u> </u>	<u> </u>	<u> </u>		<del>!</del>	<del>!</del>	<u> </u>			<u> </u>	<del>!</del>	<u> </u>	<u> </u>	<u> </u>	<del>!</del>	<del>!</del>		<u> </u>	<u> </u>	<u> </u>	-	<u></u>		+	_	<del> </del> —	pass
Bethune	General revenue de-Brucing	<u> </u>	<u> </u>	<u> </u>	!	pass	<u> </u>	!	<u> </u>	<u> </u>	1	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>		<u> </u>	<u> </u>			<u></u>				<del> </del>	<u> </u>
Black Hawk	Four-year opt-out, with revenue authorization	pass	<u> </u>		<u> </u>		<u> </u>	<u> </u>	<u> </u>			<u> </u>	<u> </u>	<u> </u>	<u> </u>		<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u>.                                    </u>	- !	<u></u>				<u> </u>	ļ
	All excess revenue		<u> </u>	pass	<u> </u>		<u> </u>	<u> </u>	<u> </u>				<u> </u>	<u> </u>			<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>		<u></u>		+		<b>↓</b>	<u> </u>
Blanca	de-Brucing of sales and use tax revenues, user fees, franchise fees, and non-federal grants						pass																						

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 and spend all town revenues								<del>!          </del>	pass		<del> </del>				<del>!          </del>					<del></del>							$\vdash \vdash$	
Blue River	All excess revenue			pass					•	Pares		•				•			:	<u> </u>	:								
Boone	Exempt revenues received from non-federal grants in 1997 and thereafter			P		pass																							
Boulder	Broad form revenue/spending authorization	pass																											
	All excess revenue				pass				1	1		:				1			į		į								
	Lump sum revenue change of \$419,747 received in 1995				pass				•			į				•			•										
	Retain and spend property tax for 2009 and beyond																pass												
	Retain and Spend from 2016 sugar beverage tax									•									•								pass		
Bow Mar	General revenue de-Brucing					pass																							
Breckenridge	Lump sum revenue change in 1993 and subsequent years for marketing and promoting the town and its environs and special events and for capital projects		pass																										
	All excess revenue for health, safety, and welfare			pass						<u> </u>		<u> </u>							<u> </u>	<u> </u>	<u> </u>						<u> </u>		·
	Lump sum revenue changes commencing in 1994			pass																							<u> </u>	Ш	
Brighton	All excess revenue from all sources		fail																									oxdot	,
	Lump sum revenue change collection in 1994 for city's outdoor swimming pool and street overlays			fail																									
	Permission to spend 1996 excess revenues on storm sewer facilities					pass																							:
	General revenue de-Brucing asking to retain and spend monies from non-federal grants and impact fees on capital					fail																							
	All excess revenue for public purposes							fail																					
	Lump sum revenue change of \$965,000 for 1999 for street and bridge improvements								pass																				
	Retain and spend all state and county grants, development impact fees, fees for services, urban renewal tax revenues, "Peg" channel capital contribution fees and intergovernmental transfers  All excess revenues from all sources									pass														pass					,
																								ľ					
Brookside	Retain excess revenues from state grants and from sales tax and property tax revenues for capital projects and other								pass																				
	Retain excess revenues generated in 1998 and 1999								pass											<u> </u>							<u> </u>		
Broomfield	Broad form revenue/spending authorization	pass		!					!			!				!				<u> </u>			<u> </u>			!	<u>!</u>		
Brush	Retain all excess revenue from all sources		<u> </u>	<u> </u>					pass			<u> </u>			<u> </u>	<u> </u>	<u> </u>			<u> </u>			<u> </u>						
Buena Vista	All excess revenue from all sources in 1993-1996		pass	<u> </u>	<u> </u>				<u> </u>			<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>			<u> </u>			<u> </u>		<u> </u>	<u> </u>	<u> </u>		
	All excess revenue, 1997-2000				pass				<u> </u>	<u> </u>						<u> </u>				<u> </u>			<u> </u>				<u> </u>		·
	General revenue de-Brucing, 5 year								fail	<u> </u>		<u> </u>		<u> </u>		<u> </u>			<u>:                                    </u>	<u> </u>	<u> </u>		<u> </u>				<u> </u>	لـــــا	,
	Retain and spend town revenues in excess of state									pass																			ı
	imposed limits, except property taxes		<u> </u>	<u> </u>	<u> </u>				<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>		<u> </u>			<u> </u>	<u> </u>	<u> </u>		<u> </u>	ш					
Burlington	General revenue de-Brucing		<u> </u>	<u> </u>	<u> </u>	pass			<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>		
Calhan	All excess revenue from interest, sales and use taxes, non- federal grants, franchise fees and payments in lieu of franchise fees, and taxes for police protection, snow removal, street sweeping, street construction, repair and maintenance, town lawns, trees, parks and recreation, and other basic services		pass																										
	All		<u> </u>	<u> </u>					<u> </u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>			<u> </u>	-	<u> </u>	<del> </del>	<u> </u>					
	All excess revenue	<u> </u>		<u> </u>	pass			<u> </u>	<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>		<u> </u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>		<u> </u>	<u> </u>	-	<u> </u>	<u> </u>	<u> </u>	
Campo	All excess revenue	:			pass			:		:					:		:		:	1	:		1		1		1	: 1	

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																										i
	All excess revenue from Royal Gorge Bridge				pass																								i
	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						i			fail																			 
	General de-Brucing of 2002 revenues and all revenues thereafter										fail																		   
	de-Brucing of FY 2001 revenue										fail												1	İ					
	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											<u>:</u>															
	All revenue from all sources										pass																		<u></u>
Castle Pines	All excess revenue for roads and streets				<u>.                                    </u>						<u>.                                    </u>										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				:													İ		•			:
	de-Brucing to be used for open space								fail															1					 [
	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			į					:
Center	All excess revenues from sales tax			pass																			1						
Central City	Broad form revenue/spending authorization	pass	1		:		1				:					1	1			1	1	:		1	:	1			-
Cheraw	All excess revenue	1	1		pass						:					1	1			1			1	1					:
Cherry Hills	All excess revenue received in 1998	1			:			pass			:									1			1	1					:
Village	All excess revenue received in 1999 and thereafter							pass																					
Cheyenne	Lump sum revenue change from state grants		pass				1																						
Wells	All excess revenue				pass																								
Coal Creek	Property Tax de-Brucing, earmarking excess revenue for road improvements				pass																								
	All excess revenue										pass													1					: :
Cokedale	General revenue de-Brucing								pass																				
Collbran	All excess revenue from all sources		pass																										
Colorado	\$2,562,414 for 1993		pass																										:

Eump sum revenue change (\$3.1 million in excess sales taxes), earmarked for traffic, road, drainage, and storm sewer improvements frail public improvement projects  Exemption of state grants received by the city from fiscal year spending calculations (de-Bruce)  Lump sum revenue change (\$6.6 million for 1997)  Lump sum revenue change (\$7.90,000 for 1998)  Retain revenues from grants from cable franchise  Spend \$1,557,631, estimated 2000 revenues above the 2000 FY spending limit for specific road improvements  Existing sales and use tax used for trains, open space and parks  Spend \$1,900,000 , estimated 2004 revenue above the 2004 FY spending limit to repair Prospect Lake  Spend \$1,200,000 above 2008 fiscal spending limit  pass  fail  fail  fail  pass  fail  pass										
taxes), earmarked for traffic, road, drainage, and storm sewer improvements  Authorization to spend excess revenue for 25 specific public improvement projects  Exemption of state grants received by the city from fiscal year spending calculations (de-Bruce)  Lump sum revenue change (\$6.6 million for 1997)  Lump sum revenue change (\$790,000 for 1998)  Retain revenues from grants from cable franchise  Spend \$1,557,631, estimated 2000 revenues above the 2000 FY spending limit for specific road improvements  Existing sales and use tax used for trains, open space and parks  Spend \$1,900,000, estimated 2004 revenue above the 2004 FY spending limit to repair Prospect Lake										
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Retain revenues from grants from cable franchise  Spend \$1,557,631, estimated 2000 revenues above the 2000 FY spending limit for specific road improvements  Existing sales and use tax used for trains, open space and parks  Spend \$1,900,000, estimated 2004 revenue above the 2004 FY spending limit to repair Prospect Lake										
Spend \$1,557,631, estimated 2000 revenues above the 2000 FY spending limit for specific road improvements  Existing sales and use tax used for trains, open space and parks  Spend \$1,900,000, estimated 2004 revenue above the 2004 FY spending limit to repair Prospect Lake									-	ļ
2000 FY spending limit for specific road improvements  Existing sales and use tax used for trains, open space and parks  Spend \$1,900,000 , estimated 2004 revenue above the 2004 FY spending limit to repair Prospect Lake						-:				
parks  Spend \$1,900,000 , estimated 2004 revenue above the 2004 FY spending limit to repair Prospect Lake										
2004 FY spending limit to repair Prospect Lake										1
Spend \$1,200,000 above 2008 fiscal spending limit pass										1
									1	1
Retain up to \$600,000 to provide road and bridge repairs p	pass								1	
Retain up to \$2.1 million for park trail improvements					pass	3			1	
TABOR limit waiver to allow revenue collected from existing taxes to be spent on storm water projects							pas	s		
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 Authorization to retain 1997 excess revenues pass pass							1		1	1
Valley Broad form revenue/spending authorization pass										
Commerce All excess revenue fail							1	1	1	1
City General revenue de-Brucing; funds to landscape and make drainage and roadway improvements										
Retain all excess revenue except from property taxes pass										1
Retain excess revenues collected in 1999 for street projects pass										1
Cortez Broad form revenue/spending authorization pass										
General revenue de-Brucing for capital improvement fund pass									1	1
Craig Retain all excess revenues pass		i	i		•		1		†	<del>:                                    </del>
1.25 percent increase in sales tax to support city operations and capital improvements/ 3.5% use tax							fail	ı		1
Crawford All revenue from county and city sales tax pass						1	1	+	1	1
All revenue from personal and real property for street				pass			1	1	1	1
Creede All excess revenue pass							1	1	1	1
Crested Butte All excess revenue pass pass									İ	
Crestone General revenue de-Brucing pass								1	1	
Cripple Creek All excess revenue from all sources pass							1			
Crook Collect, retain & expend all revenues from all sources pass	<u> </u>	1 1	1 1		•	1	1	<del></del>	<del></del>	†
Crowley All excess revenue from non-federal grants pass	<del>- i - i</del>				<del>:                                    </del>	<del>:                                    </del>	<del></del>	-	<del></del>	<del></del>
<b>Dacono</b> \$32,000 for 1993 pass								<del></del>	<del></del>	<u> </u>

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	201	3 2014	201	2016	2017	2018	2019	2020
	All excess revenue from all sources, through 1998		pass																			<del>-</del>							
	All excess revenue, earmarked for street improvement projects, capital projects, basic municipal services, and/or				pass																								
	other lawful municipal purposes								<u> </u>				<u> </u>		<u> </u>		<u> </u>					<u> </u>						<u> </u>	
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																								<u> </u>
	General revenue de-Brucing 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	-	<u>:                                    </u>	<u>:                                    </u>	:	:	<u>:                                    </u>	:	<u> </u>		<u>:                                    </u>		fail		<u> </u>	:	:		<u>:                                    </u>	:	<u>:                                    </u>	<u>:</u>	+	<u>:                                    </u>	+	+	<u>:                                    </u>	<del> </del>	<u> </u>
	municipal court and retain \$102,163 which would be				1								Idli																
	refunded to the voters w/out revenue change, and earmark																												
	as a citizen's contribution to the youth sports complex																												
	, , ,																												
	Retain and spend all revenues from 2005														fail														İ
	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	i												pass															
	public safety, public works, parks & recreation, healthcare, libraries & other essential services.																												
	All excess revenue for police, fire, streets, library, parks,		1	:			1		<u> </u>		1		<u> </u>		<u> </u>		1		:		pass		-	+			1	<del></del>	
	and children's programs																				pass								
	All 2014 revenues from special retail marijuana sales tax																							pass	3				
	De-Bruce 2015 Pre-school tax revenue																<u> </u>				<u> </u>	<u> </u>			pass	3			
Dillon	Lump sum revenue change		pass																										
	All excess revenue		1		pass		1				1																1		
Dinosaur	All excess revenue, earmarked for capital improvements and other basic municipal services				pass																								
Dolores	All excess revenue from all sources		pass				<del></del>				<del></del>						<del></del>				<del></del>	<del></del>					<del></del>		
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											•		!		•	†	†	1					
Eads	Lump sum revenue change for state grant (aviation)	pass																											
Eagle	All excess revenue from state grants, sales tax, use tax,		pass																										
	and property tax for capital projects and other basic		0																					:					

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
Eckley	General revenue de-Brucing					pass																							į
Edgewater	All excess revenue				fail										:												:		
	General revenue de-Brucing					pass																					:		
Elizabeth	All excess revenue				pass																						:		
	De-Brucing of mill levies								fail																				i
Empire	\$295,000 in grants for wastewater system	:	pass	:		:									:		:						1				:		
	\$5,000 in grants for town hall restoration	į	pass	į		į									į		į												i
	Lump sum revenue change (for 1996, no more than \$100,000)				pass																								
	General revenue de-Brucing						pass																				:		<u></u>
Englewood	General revenue de-Brucing					pass										1						1		1					
Erie	All excess revenue from sales tax, use tax, and property tax		pass													!								!			;		
	General revenue de-Brucing		1			pass									:								1						
Estes Park	All excess revenue from all sources, for both the town and		pass												:														:
	the urban renewal authority		ľ																								: !		į
	Retain excess revenues, including the Estes Park Urban Renewal Authority, for community reinvestment purposes								pass																				<u></u>
Evans	All excess revenue from sales and use tax,		pass	•											•	1								•			i		
	accommodations tax, non-federal grants, fees, and other																						•				:		:
	revenues																										:		i
Fairplay	All excess revenue	•	:	:	pass	•									:	<u>†                                      </u>	•					<u> </u>	:	<u> </u>				$\Box$	:
Federal	Broad form revenue/spending authority (sales tax)	pass	:	:											:	!							:						
Heights	Broad form revenue/spending authority (other revenues)	pass	:	:		1									:		1						:						
ū	All excess revenue from property taxes, licenses, fees, and	• • • • • • • • • • • • • • • • • • • •	:	:	pass										:								:	1			:		<u></u>
	permits, earmarked streets, capital projects, and other municipal purposes				·																								
Firestone	All excess revenue				pass																			1					
	Lump sum revenue change, 1996-97, not to exceed \$125,000, for grant funds				pass																								 
Flagler	General revenue de-Brucing		!	!		pass									:								:						
Fleming	All excess revenue				pass																								
Florence	All excess revenue			fail																									
	All excess revenue for non-federal grants		•	•	pass										•								•						<u></u>
	Retain and spend all excess TABOR revenues									pass																			
Fort Collins	Lump sum revenue change				pass																								
	General revenue de-Brucing		:	:	Ė	pass									:								:						
Fort Lupton	Broad form revenue/spending authorization (water)	pass																											
•	Recreation enterprise & rec center receive, retain and	İ	:	:		•							pass				•												
	spend all grants, gifts and income, whether from public		1	1									ľ		į												; ;		i
	spending, revenue raising or enterprise status income limitations																												
	Receive, retain and spend all excess city revenues												pass			1						İ					<del></del>		: !
Fort Morgan	Broad form revenue/spending authorization	pass	:	:																									
•	Retain full amount of 1996 revenues and each year			pass																							: :		
Fountain	All excess revenue		<del></del>		fail										:												;	$\Box$	
	General revenue de-Brucing	:	:	:		fail									:														
	Authority to retain \$37,448 in excess revenue		:	:			pass																				; !		i
	Retain excess revenues collected in 1999 in the amount of						r		pass						:								:				;		······
	\$455,286 for trails, parks and open space																										:		ŧ

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 and spend excess TABOR revenues of \$399,228									fail														$\vdash$				$\vdash \vdash$	
	collected in 2000 for streets and Stormwater drainage																												
	Approval to retain excess revenues from 2001 through 2011										fail																		
	for parks and recreation programs		<u> </u>	<u> </u>	<u> </u>		<u> </u>	<u> </u>						<u> </u>		<u> </u>					<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>			
	Collect, retain and expend from all sources		<u>:                                    </u>	<u>:                                    </u>	<u>:                                    </u>		<u>:                                    </u>	<u>:                                    </u>	<u> </u>		<u> </u>	fail		<u> </u>	<u> </u>	<u>:                                    </u>	<u> </u>		<u> </u>	<u> </u>	<u>:                                    </u>	<u>:                                    </u>	<u>:                                    </u>	<u>i                                    </u>	<u>!</u>	<u> </u>	<u> </u>		
	Authorization to retain revenue		!	!	!		!	!	<u> </u>		<u> </u>	<u> </u>		!	!	!	fail		<u> </u>	<u> </u>	!	!	!	<u> </u>	<u> </u>	!	<u> </u>		
	Retain and spend city revenues for economic development		<u> </u>	<u> </u>	<u> </u>		<u> </u>	<u> </u>						<u> </u>	<u> </u>	<u> </u>	<u> </u>		pass		<u> </u>	<u> </u>	<u> </u>	ــــــ	<u> </u>	<u> </u>	<u> </u>		
	Retain and spend \$53,145 from funds collected for baseball			į	<u>.</u>	ļ		ļ		ļ			ļ			ļ	ļ	ļ	pass	ļ		<u>.</u>	ļ		ļ				
	Retain and spend grants and other funds from state or other governmental entity																					pass							
Foxfield	All excess revenue			pass																									
	Mill levy - collect, retain and spend all property tax revenues		:		:		:	:					pass			:					:	:			1				
Fraser	\$1 million for 1994 and subsequent years		pass						<u> </u>			<u> </u>	ĺ						<u> </u>			:	:						
	de-Brucing for capital improvements								pass																				
Frederick	All excess revenue from sales and use tax		pass																										
	Retain and spend taxes, grants, property tax and all other																					pass							
Frisco	All excess revenue from all sources through 2001		pass																					<u> </u>					
	Retain all excess revenues								pass													1	1						
Fruita	Broad form revenue/spending authorization (three years)	pass	:	:	:		:	:							:	:	:				:	:	:						
	Lump sum revenue change for state grant (museum)	pass																					1						
	Lump sum revenue change for state grant (sewer)	pass																											
	All excess revenue for five-year capital improvements plan			pass																		1	1						
	de-Brucing of state grants for capital improvements								pass																				
	All excess revenue de-Brucing for capital improvements 6														pass														
	All grants and revenues for capital improvement plan through Dec. 31, 2018																				pass								
	All grants and revenues for capital improvement plan through Dec. 31, 2024																										pass		
Garden City	All excess revenue from all sources		pass	1	1		1	1						<u> </u>	1	1	1				1	:	:	<del>†                                      </del>		<u> </u>	<del></del>	$\vdash$	
Genoa	General revenue de-Brucing		pace	:	:		pass	:	-		1	-		<del>                                     </del>	:	:	:		-	<u> </u>	:	:	:	<del>†</del>	<del>                                     </del>	<del>                                     </del>		$\vdash$	
Georgetown	State grant revenue		•	pass	•			•			1			<del> </del>	•	•	•				•	:	:	<del>†                                      </del>	<u> </u>	<del> </del>		$\Box$	
Gilcrest	All excess revenue in 1995 and subsequent years		1	pass	:		1	1						•		1					1	1	1	†	İ	•			
	Lump sum excess 1994 revenue		:	pass	:		:	:						•	:	:	:				:	:	:	<u> </u>		•			
Glendale	Broad form revenue/spending authorization	pass	:	†	:		:	:							:	:	:				:	:	:	<b>†</b>					
	General revenue de-Brucing	ľ	•	•	•		fail															!	•						
	Broad form revenue/spending authorization from 1998-2004						pass																1						
	Retain and spend city revenues for public safety, municipal		:	:	:			:				pass				:					:	:	:						
	services, transportation, and other public recreational facilities																												
Glenwood	All excess revenue from all sources		pass																					<u> </u>					
Springs		<u></u>	<u>.</u>	<u>.</u>	<u>.</u>	<u>.</u>	<u></u>	<u>.</u>	<u></u>	<u></u>	<u>.</u>	<u>.</u>	<u>.</u>	<u></u>	<u>.</u>	<u> </u>	<u>.</u>	<u></u>	<u></u>	<b></b>	<u></u>	<u>.</u>	<u> </u>	<u>.</u>	ļ	<u> </u>	<u> </u>		
	\$54 million bond for streets and bridges																								pass				
Golden	All excess revenue			pass																									
Granada	All excess revenue				pass				•	_		•		_					•			•	•	•		_	1	ı T	_
Granby	\$95,000 for 1994 and 1995		pass																										
	All excess revenue				pass																								
	Retain and spend all revenues, notwithstanding limitations									pass												:	:	<del></del>					
	of TABOR and property tax revenue limit									,																	•		

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	202
Grand	General revenue de-Brucing, except property taxes									fail																			
Junction	Collect, retain and spend all city revenues collected for Riverside Parkway																fail												
	Retain all revenues to pay for The Beltway street, sidewalk, path, and road improvements.																					fail							
	Restructuring of Riverside Parkway Debt Repayment revenues to support construction of street improvements.																									pass			
	Quarter cent sales tax to pay for an events center and other improvements to the Two River Convention Center																									fail			
	All excess revenue																												pass
Grand Lake	All excess revenue from all sources		pass	!	!												!		!										<u> </u>
Greeley	\$1 million for 1995-99 for new drainage utility		fail																										<u>i</u>
	All excess revenue Keep and spend all of .65% sales/use tax increase for streets of 2015							pass																		pass			
Green Mountain Falls	n General revenue de-Brucing						pass																						
Greenwood	Broad form revenue/spending authorization	pass	<del></del>	:	<del></del>												<del></del>		-										
Village	Lump sum revenue change due to growth	pass		:	:												:		:										
	General revenue de-Brucing	p =====		1		pass																							
Grover	General revenue de-Brucing			1		pass																i	i						_
	Retain and spend from all sources for providing municipal services and capital improvements												fail																
	De-Bruce/retain and spend			:									pass																
Gunnison	All excess revenues			pass																		!	!					-	
Gypsum	All excess revenue from all sources		pass	:																									
Haswell	All excess revenue			pass																									
Haxtun	All excess revenue			pass																									
Hayden	All excess revenue			pass																									
Hillrose	Broad form revenue/spending authorization						pass																						
Holly	All excess revenue				pass																								
Holyoke	Lump sum revenue change for 1994 (airport)		pass																										
	All excess revenue			pass																									
Hooper	Authorization to collect and increase fiscal year spending for streets, capital improvements, and municipal services						pass																						
Hot Sulphur	All excess revenue		:	:	pass												:		:										
Springs	Remove 5.5% limitation			:	Ĺ																						pass		<u></u>
Hudson	Lump sum revenue change of \$13,000 from 1995			:	pass																								
	General revenue de-Brucing								pass																				
	Fewer limits on revenue resources																	pass											
Hugo	General revenue de-Brucing						pass																						
Idaho Springs	Four-year opt-out		pass																										
	General revenue de-Brucing for street improvements					pass																							
	Retain and spend excess TABOR and statutory excess revenues in 2002-2005 for streets, water and sewer utilities and drainage									pass																			
	All excess revenue		<del>:                                    </del>	<del>:</del>	<del>:                                    </del>					-					fail		<del>:                                    </del>		<del>:                                    </del>			<u> </u>	<u> </u>	$\vdash$					<u> </u>
	/ 111 CACCOO 157511U5					3	3				3				ıdli												:		<u>:</u>

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																pass												
	& sewer facilities	<u> </u>			<u> </u>	<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>			<u> </u>	<u> </u>		<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>	
Ignacio	All excess revenue	<u> </u>		pass	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	—	<u> </u>	—	<u> </u>	
Jamestown	All excess revenues from grants	<u> </u>	pass		<u> </u>	<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>	—	<u> </u>	<u> </u>		
	All excess revenue	<u> </u>		pass		<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>		<u> </u>	<u> </u>		—	<u> </u>	<u> </u>		
	All excess revenue	<u> </u>			pass	<u> </u>			<u> </u>				<u> </u>	<u> </u>	<u> </u>		1		<u> </u>	<u> </u>		<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>	Щ.	
Johnstown	All excess revenue	<u> </u>		pass	<u> </u>	!	<u> </u>		!	<u> </u>	!	!	<u> </u>	<u> </u>	<u> </u>		1	!	<u> </u>	<u> </u>		1			ــــــ	!	<u> </u>		
	All excess revenue	<u> </u>						fail					<u> </u>	<u> </u>	<u> </u>		<u> </u>		<u> </u>			<u> </u>	<u> </u>		<u> </u>		<u> </u>	<u> </u>	,
	Retain all excess revenues	<u> </u>				<u> </u>	<u> </u>		pass				<u> </u>	<u> </u>	<u> </u>		<u> </u>		<u> </u>	<u> </u>		<u> </u>	<u> </u>		ـــــــ	<u> </u>	<u> </u>		
Julesburg	All excess revenue				pass																				<u> </u>				
Keenesburg	All excess revenue	<u> </u>		pass		<u> </u>			<u> </u>		<u> </u>	<u> </u>			<u> </u>										<u> </u>	<u> </u>	<u> </u>		
Kersey	General revenue de-Brucing	<u> </u>				<u> </u>	pass		<u> </u>						<u> </u>										<u> </u>	<u> </u>			
	Excess revenue collected in 1997 (approx. \$17,000)				<u> </u>	<u> </u>		pass	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>				<u> </u>				<u> </u>			<u> </u>	<u> </u>	<u> </u>		
Kim	General revenue de-Brucing	<u> </u>				pass	<u> </u>		<u> </u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>			<u> </u>	<u> </u>	<u> </u>		<u> </u>				<u> </u>	<u> </u>	<u> </u>	
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												1						-						
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									•	•					1						1		<del>†                                      </del>			$\vdash$	
	All excess revenue beginning in 2021				 !	ļ										1		ļ											pass
La Salle	All excess revenue	<u> </u>			pass	<del> </del>			<del> </del>		:	:	•	•	<u> </u>		1	:				<del> </del>	1		$\vdash$	•			
La Veta	All excess revenue	<del>:                                    </del>	: :		pass		:	:	<del>:                                    </del>	:	:	:	:	:	<del>:                                    </del>	:	<u>:                                      </u>	:	:	:	:	<u>:                                    </u>	:	:	<del>:</del>	:			
Lafayette	Broad form revenue/spending authorization (general)	fail			paoo	<del>                                     </del>	-		<del>                                     </del>	-	:	:	:	:	<del>                                     </del>	<del>                                     </del>	<u> </u>	:	:	-		<del></del>	<u> </u>		<del></del>	<del>                                     </del>	<u> </u>	$\vdash$	
Luidyono		pass							<u> </u>		!	!	!	!				!	!						$\vdash$	<u> </u>		$\vdash$	
	All revenue from sales and use tax not dedicated to open	puoo	i	pass							!	!	!	!				!	!						$\vdash$			$\vdash$	
	space for library, police, and fire protection			pass							•	•	•	•				•											
	Broad form revenue/spending authorization for grants	<u> </u>				<u> </u>	pass		•	-	!	!	!	!	<u> </u>	<u> </u>	<u> </u>	!	!			•	<u> </u>		<del>├</del>	<u> </u>			
	Retain excess revenues from sales, use, other excise taxes	<del> </del>	<u> </u>		<u> </u>	<del> </del>	pass	<u> </u>	pass	<u> </u>	<del></del>	<del></del>	<del></del>	<del>                                     </del>	<u> </u>	<del> </del>	<del>                                     </del>	<del></del>	<del></del>		<u> </u>	<del>                                     </del>	<del>                                     </del>		<del></del>	<del> </del>	<u> </u>	$\vdash$	
	and other revenues (not including property taxes)								pass									•											
	Retain excess revenues from property tax				-	<u> </u>			pass	-	•	-	-	-		-	1	•	-			-	-		<del></del>		<u> </u>	$\vdash$	
Lake City	All excess revenue from sales tax, use tax, and non-federal	<u> </u>	pass		<del></del>	<del></del>			pass	-	•	•	<del>!                                    </del>	<del>!                                    </del>	<u> </u>	-	<del>                                     </del>	•	<del>!                                    </del>			<del>!                                      </del>	<del>                                     </del>		$\vdash$	<del></del>	<del></del>	$\vdash$	_
Lakeside	General municipal tax revenue de-Brucing	!	pass			2000			!		!	!	!	!	!	1	<u> </u>	!	!			<u> </u>	<u> </u>		₩	!	├─	$\vdash \vdash \vdash$	
Lakeside	de-Brucing local government grants, specific ownership	1				pass					!		!	!	1	!	<u> </u>		!			1	<u> </u>		┼	!	├─	$\vdash$	
	taxes, and other charges derived from municipal facilities					pass																							
	(create reserve fund)																	•											
Lakewood	Revenues from proposed Stevenson annexation	<u>:                                      </u>	pass		<u> </u>	<u>:                                      </u>		<u> </u>	<u>:                                      </u>	<u> </u>			<u> </u>	<u> </u>	<u>:                                      </u>	<u> </u>	<u>!</u>				<u> </u>	<u> </u>	<u>!</u>	<u> </u>	<u>!</u>	<u>!</u>	_		
	All excess revenues in order to maintain city services							pass																					••••••• •
	Retain and spend for open space, grants for streets, public	<u> </u>				•		pace	•		:	:	:	:	pass	<u> </u>	<u> </u>	:	:			<u> </u>	<u> </u>		<del> </del>	:			
	safety, parks, recreation and cultural opportunities										1	1			puoo														
	All excess revenues 2017-2025								<u> </u>		!	!	!	!				!	!						$\vdash$	<u> </u>	pass	$\vdash$	
Lamar	All excess revenue from all sources	-	fail		<u> </u>	-			-		<u> </u>	<u> </u>	!	!	-	-	-	<u> </u>	-			-	-		₩	-	Pacc	$\vdash\vdash$	
∟dilidi		-	ıdli		naaa	-			-		<del></del>	<del>!</del>	-	-	-	-	-	<del></del>	-	-		-	-		₩	-	<del></del>	$\vdash$	
	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,	-	pass												-										<del> </del>		<u> </u>	$\vdash$	
Luinopui	and non-federal grants 1994 through 1997	<u></u>	puss			<u></u>			<u></u>						<u></u>										L				
	All excess revenue	:			pass	:			:	: <u> </u>	:	:	:		:	: -										<u> </u>			

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 2	011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	Broad form revenue/spending authorization		<u> </u>				fail									<u> </u>													
	All excess revenue							fail																					
	General revenue de-Brucing								fail	1		!			!														
	State grants for water and wastewater									1		:	•		pass														
	Collect, retain and spend sales tax from commercial									1		:			1		pass												
	development for water, sewer and roadways																											. !	
Las Animas	Lump sum revenue change for state grant aviation)	pass																											
	Broad form revenue/spending authorization	pass										i		į	i								į						
	All excess revenue from all sources for five years		pass																										
	Broad form revenue/spending authorization						pass																						
Leadville	All excess revenue for health, safety, and welfare			fail																									
	All excess revenue				fail																								
	General revenue de-Brucing with portion of revenue used to					pass																							
	defray reduction in property taxes									į		į			į												•		
	Retain, expend revenues for three years								pass	!		:			•														
	Continue to collect, retain and expend full amount of		1										pass			1													
	revenues generated from all sources, excluding property												ľ																
	taxes and occupational license fees																												
	Keep and spend all revenues									!		!			!					- 1		fail							
	Retain and spend all revenues																									pass			
			<u> </u>									<u>.                                    </u>	<u> </u>	<u> </u>	<u>.                                    </u>	<u> </u>	<u> </u>	<u> </u>					<u> </u>				<u> </u>	l	
Limon	General revenue de-Brucing		<u> </u>				pass						<u> </u>			<u> </u>	<u> </u>	<u> </u>									<u> </u>		
Littleton	All excess revenue received during 1994 and 1995		<u> </u>	pass							!		<u> </u>			<u> </u>	<u> </u>	<u> </u>									<u> </u>		
	Retain and spend \$244,000 for capital projects such as park acquisition and parking facilities							pass																					
	Retain excess revenues received in 1999 (\$2,705,754) and excess revenues received during 2000 and 2001								pass																				
	de-Brucing revenues in FY 2002, 03, and 04										pass									i									
	all excess revenue									:		:		•	fail								:						
	Retain and spend all 2007 revenue earmarked for paving,									:		:			:		pass												
	fire & school upgrades																												
	Keep and spend all 2016 revenue																									pass			
	Adjust 2016 revenue for inflation/growth as base for future																									pass			
<del></del>	retention numbers		<u> </u>							-		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>					<u> </u>				<u> </u>	<u> </u>	
Lochbuie	All excess revenue		<u> </u>		pass	•				!	-	<u> </u>	<u> </u>	!	!	<u> </u>	<u> </u>	-					!				<u> </u>		
	Lump sum revenue change of \$60,000 from 1994		<u> </u>		pass	•			-	!		!	<u> </u>	!	!	<u> </u>	<u> </u>	<u> </u>					!	-			<u> </u>		
	Lump sum revenue change of \$40,000 from 1995		<u> </u>		pass				-	!	-	!	-	!	!	<u> </u>	<u> </u>	<u> </u>					!	<u> </u>		6.7	<u> </u>		
	Remove 5.5% limitation		<u> </u>	<u> </u>	<u> </u>				-				<u> </u>			<u> </u>	<u> </u>	<u> </u>	-			<u> </u>		<u> </u>	<u> </u>	fail		<u> </u>	
	Remove 5.5% limitation		<u> </u>						<u> </u>	<u> </u>		<u> </u>	<u> </u>	1	<u> </u>	<u> </u>	<u> </u>	<u> </u>					1	<u> </u>			fail	<u>i</u>	
Log Lane	All excess revenue		ļ	<u> </u>	pass				<u> </u>	<u> </u>	1	<u> </u>	<u> </u>	<u> </u>	<u> </u>	ļ	ļ	ļ		-		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>		
Village	All excess revenue commencing 2014 and thereafter		<u> </u>	<u> </u>							_		<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>					pass	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>,                                    </u>	
Lone Tree	All excess revenue		<u> </u>		pass								<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>					<u> </u>						
	All excess revenue		<u> </u>	<u> </u>	<u> </u>			pass	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>					<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>		
Longmont	All excess revenue		<u>!</u>		pass				<u> </u>	<u>:                                      </u>		<u>:                                      </u>	<u>!</u>	<u> </u>	<u>:                                      </u>	<u>!</u>	<u>!</u>	<u>!</u>				<u> </u>	<u> </u>	<u> </u>			<u> </u>		
Louisville	Excess revenue from sales and use taxes, earmarked for capital improvements, basic municipal services, or other lawful municipal purposes				pass																								
	All excess revenue to be used for capital projects, municipal operations and services, and for any other lawful purposes							pass																					

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	202
	Retain and spend excess TABOR and statutory limit									pass																			
	revenue from city's property taxes for open space and other		<u>!</u>		<u> </u>	<u> </u>			<u>!</u>	<u> </u>			<u> </u>	<u> </u>	<u> </u>		<u> </u>	<u> </u>				<u> </u>			<u>!</u>				
	Retain excess revenue from 2016 recreation tax																											pass	
Loveland	All excess revenue from capital expansion fees		pass						<del>                                     </del>													<del>                                     </del>						puoo	_
	All excess revenue from all sources		pass																										
	All excess revenue for the exclusive purposes of street construction and repair and youth programs							pass																					
	Retain and spend excess TABOR revenues for a 10-year period for police, fire, streets, and parks									pass																			
	Retain & spend all Loveland GID No. 1 revenues															fail													
	Retain & spend all Loveland revenue for 12 years until Dec. 21, 2024, for police and fire, streets, and parks.																			pass									
Lyons	Lump sum revenue change for water and sewer	pass	•			•			•				:		:		•					1				<del>i i</del>	一		
-	All excess revenue from all sources		pass										!														$\rightarrow$		
	Authority to spend grants for enterprises		•	pass																							$\dashv$		
Mancos	All excess revenue from all sources		pass																										
Manitou	General revenue de-Brucing					pass																							
Springs	Retain \$58,000 from special retail marijuana sales tax																							pass					
	Excess revenue in downtown public facilities fund																											pass	
Manzanola	All excess revenue				pass																								
Marble	All excess revenue			pass																									
Mead	All excess revenue, earmarked for debt service, municipal				pass																								
	operations, and capital projects																												
	Retain and spend all revenue																					fail							
	Retain and spend all revenue																						pass		<u> </u>				
Meeker	All excess revenue, earmarked for capital projects and other municipal services				pass																								
	Collect, retain & spend all property tax revenue																pass												
Merino	Authority to accept \$359,625 state grant to improve sewer treatment system				pass																								
	Authority to accept \$100,000 state grant to construct				fail																								
	community center, with maintenance to be paid from town																												
	revenue																										ļ		
	General revenue de-Brucing						pass																						
Milliken	Excess revenue from payments from real estate		pass																										
	All excess revenue				pass																								
	Retain and spend excess TABOR revenues									pass																			
	Retain and spend excess revenue for town hall and police stations													fail															
Minturn	Excess revenue from all sources except property tax		pass																										
	Revenue/spending authorization for property tax revenues						pass																						
Moffat	General revenue de-Brucing						pass																						
Monte Vista	Lump sum revenue change from county sales tax  General revenue de-Brucing	fail				pass																			_		_		
Montezuma	All excess revenue		:					pass	:						:							1							
Montrose	All excess revenue				pass																								
	Retain and spend excess on street improvements														pass														
Monument	Lump sum revenue change from 1994 sales/use taxes for water system improvements and street construction/reconstruction		pass																										

Municipality	Authorization to Retain and Spend Excess Revenues	1993	1994	1995	199	96 1997	1998	1999	2000	2001	2002	2003	3 2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	202
	\$300,000 for 1995		pass										-											$\vdash$				$\vdash \vdash$	 !
	Excess revenue from sales and use tax and non-federal grants generated during 1996			pass																									
	All excess revenue				pa	SS	:		†	:	1		-	:		:	:						:	<del></del>	1				 !
	All excess revenue	•					:	pass	;	:	1			:		•							:	•	1	•			:
	Collect, retain and expend from all sources						1	ľ	1	1		pass	S										:	†	1				 :
	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								1															pass					
Morrison	Lump sum revenue change from grants (town hall remodeling)		pass																										
	All excess revenue				pa	SS	:		1					:		:							:	1					 !
Mountain	All excess revenue from all sources		pass																										
View	Retain revenues from retail marijuana sales tax										Ī													pass	1				·····
Mt. Crested	All excess revenue from sales and use tax and other		pass																										_
Butte	sources other than municipal taxes																										•		:
	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						
		-			-	_			<u> </u>		-		<u> </u>	<u> </u>	-	<u> </u>	-							ـــــ	-	-			·····
Nederland	Voter approved revenue change for 3% lodging tax to be	<u> </u>	foil		<u> </u>			1	<u> </u>	-	1	<u> </u>	<del> </del>		-								pass	<del></del>	1	<u> </u>	<u> </u>	<b></b> -	
Nederland	All excess revenue from grants  All excess revenue from sales and use taxes	-	fail fail	-	1		:	1	<del>!</del>	-	<del> </del>	<u> </u>	+	<del></del>		<del></del>	<del></del>	-	-				:	<del>!</del>	<del> </del>	-	<u></u>	<b></b>	·····
	All excess revenue from development fees	<del> </del>	fail	ļ	-	-	<del>!</del>	<del> </del>	<del> </del>	<del></del>	ļ	<u> </u>	<del> </del>	<del>!</del>	-	<del>!</del>	<del>!</del>	ļ	<u> </u>				<del></del>	<del></del>	ļ	<del> </del>	<b> </b>	ļļ	;
	All excess revenue from 1994 to pay debt prior to Feb. 1,	<u> </u>	Idii	pass	-		!	-	<u> </u>	<u> </u>	<del> </del>	ļ	-	!	-	<del>!</del>	<del>!</del>						!	<del>!</del>	<del> </del>	<u> </u>	<del></del>	<b></b>	·····
	All excess revenue	-		<del>'</del>	•	-	!	-	-	•	-	-	-	•	-	•	•						!	<del>!</del>	-	-	<u> </u>	<b></b>	
	All excess revenue to pay debt/financial obligations of the town in excess of scheduled payments of debt existing Feb.			pass pass	•																								
	All excess revenue for purpose of purchasing open space	<u> </u>			-	-	:	pass	<del></del>	:	1	1	<del>-</del>	i	<u> </u>	i .	:						:	<del></del>	1	<u> </u>	<u> </u>		
	All excess revenue to be used for capital projects	:		<u>:</u>		-	:	pass		:	1	<u> </u>	1	:	<u> </u>	:	:						:	<del></del>	1	!			·
	Retain \$800,000 state grant funds for town maintenance	<u> </u>		<u> </u>	-		:	paoc	<u> </u>	:	<del> </del>	:	1	:		:	:	<u> </u>	<u> </u>				:	pass	i –	<u> </u>			<b></b> :
	Retain all revenue	<del></del>		-			:	1	<del>†                                      </del>		<del>                                     </del>		+	<del>!          </del>		<del>!          </del>	<del>!                                    </del>	-					:	Pass	pass	<u> </u>			<u>-</u>
New Castle	All excess revenue from sales tax, use tax, and state grants		pass		H		:		<del> </del>				†	-		-							:	<del></del>	F				
Northglenn	All excess revenue from all sources		pass		<del>-</del>		:		<u> </u>	:	1	<del></del>	†	<del></del>		<del></del>	<del></del>						:	<del>†</del>	1				
· ·	Allow city to use existing money for financing and constructing of water supply and storage projects												pass																
Norwood	All excess revenue from all sources		pass				•			:			1	•		•							•	•					
Nucla	All excess revenue			pass	1							!																	_
Nunn	All excess revenues from town's fees and revenues and nonfederal grants		pass																										
Oak Creek	Broad form revenue/spending authorization						pass																						_
Olathe	Excess revenue from 3% sales tax, 1% use tax, and			pass																									
	nonfederal grants	<u> </u>	<u> </u>		_			<u> </u>	<u> </u>			<u> </u>		<u> </u>	<u> </u>							<u> </u>		<u>:</u>		<u> </u>			j
	All excess revenues from 2017 forward																										pass		
Olney Springs	General revenue de-Brucing					pass	:		1	:	1	!	1	:	1	:	:						!	<u> </u>	1	1			_

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	202
Ordway	All excess revenue from all sources		pass																										
Otis	All excess revenue				pass	i																						į	İ
	All excess revenue							pass																					
Ouray	All excess revenue from sales tax, lodging tax, and non- federal grants		pass																										Π
	All excess revenue	:				•		pass																:					
	All excess revenue commencing 2007 and thereafter					•									fail									•					
	All excess revenues commencing 2015 and thereafter			:		İ																	pass	:	:	1			
Pagosa Spring	s All excess revenue from all sources		pass																										
Palisade	Excess revenue from state grants, sales and use tax,		<u> </u>	pass		<del>!</del>	-								<u> </u>						<u> </u>	<u> </u>			!	-		-	-
Palmer Lake	Lump sum revenue change for 1993 (capital improvements)		pass	• •																									
	All excess revenues for 1994 (capital improvements)		pass				<u> </u>														<u> </u>							<u> </u>	<u>.</u>
	Lump sum revenue change (1995, approx. \$77,000)	:	- 200		pass		<u> </u>								-						1	-		:	:				<u></u>
	All excess revenue, 1996 only	:	<u> </u>		pass		<del> </del>								-						1	-		:	:	<del></del>		:	<u>:</u>
	Authorization to retain 1997 excess revenues for street				P400	1	pass								-	-	-					-							<u>.</u>
	repairs and improvements																											<u> </u>	<u>.</u>
	Authorization to retain 1998 excess revenues for street construction and reconstruction and water system improvements						pass																						
	General revenue de-Brucing for capital improvements	:	1			†			pass						•						1	•		1	1	•			
	General revenue de-Brucing for 5-year period	!	<u> </u>	!		!			pass	-					•							•		!	1	!		:	 !
	Lump sum revenue change of \$88,235	:		:		<u> </u>			fail													•		:	:	!		:	 !
	de-Bruce future revenues	!	1	!		!					fail				•						1	†		:	!	!		:	
	Retain and expend for capital improvements	:	•	-		•			-			pass		-	•						•	•	-	:	:	-		:	
	Retain and expend excess rev. for police, fire and roads											,	pass																
	Retain and expend excess rev. for lake rehabilitation						-						pass																
	Collect, retain and expend full revenues from all sources in 2012 for building maintenance, parking, sidewalks, roads, parks and water supplies																		pass										
	Collect, retain and expend full revenues from all sources in 2013 for building maintenance, parking, sidewalks, roads, parks and water supplies																		pass										
	Collect, retain and expend full revenues from all sources in 2014, 2015, 2016 and 2017 for building maintenance, parking, sidewalks, roads, parks and water supplies																												
	Permanent debrucing all revenues					İ																			pass				
Paoli	All excess revenue		1	pass		1	1								•						1	•			:				
Paonia	All excess revenues	:	<u> </u>			<del>†                                      </del>	<u> </u>								<u> </u>			pass			<u> </u>	<u> </u>		:	:			===	-
	Retain and spend excess property taxes for law enforcement, road and bridge improvements, public health and human services																					pass							
Parachute	Lump sum revenue change for 1994 and 1995 from state grants (sewer system)		pass																										
	All excess revenue				pass	i i																							
	Broad form revenue/spending authorization					į	pass																						
Parker	All revenue from sales and use tax, building fees, and recreation center user fees		pass																										

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	201	17 2018	2019	2020
	All excess revenue				pass				<u> </u>					<u> </u>		<u> </u>							$\vdash$	$\vdash$			+		ļ
	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	All excess revenue				pass																								
Springs	De-Bruce all revenue except property tax beginning 2002										pass																		
	Retain and spend excess revenues from 2000 & 2001	:	:			:			1		pass								:										
Pueblo	Reduce vendors fee and earmark revenue for convention center	pass																											
	Lump sum revenue change due to 1993 excess	pass																											;i
	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							:								1		
	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					1																		
Raymer	General revenue de-Brucing					:			pass		1																		
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				•		1		1	•	1	•			:			1	1	<del></del>			1	<b>†</b>	
Rico	\$160,000 from state grants	•	pass			•					•				:				•				1	<del></del>			1	<b>†</b>	
	All excess revenue from all sources through 1997		pass																										
	General revenue de-Brucing	!	ĺ			pass					1																1		
Ridgway	All revenue from sales and use tax	:	pass					1	•				1	•	1	•						1	1	<u> </u>			1		
	General revenue de-Brucing	!					pass				1								!										
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																			<u> </u>					
	Lump sum revenue change				pass																								
	Lump sum revenue change				pass						•																		
	General revenue de-Brucing						pass				1																		
	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					:																		1		

Municipality	Authorization to Retain and Spend Excess Revenues	1993	1994	1995	1990	6 1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	↓ 201 <u></u>	2016	2017	2018	2019	2020
	de-Brucing of property tax revenues						<u> </u>				pass													+			<u> </u>		
Salida	Broad form revenue/spending authorization	pass	1		1			•			:		•				•					1		1					
	Keep and spend all revenues			1		1	:				:										1	1		1		pass			
Sanford	General revenue de-Brucing				1		pass																	1					
Sawpit	All excess revenue from all sources		pass																					1					
Sedgwick	Revenue de-Brucing.		Ė		1								pass											1					
Seibert	General revenue de-Brucing				1		pass																						
Severance	All excess revenue			pass	•																			1	1				
	All excess revenue		1	ľ	pass	5		•			•	•	•				•							1					
Sheridan	All excess revenue during 1996, 1997, 1998, and 1999		•	pass	Ť	•	<del>i</del>	:			:	:	:	:			:				<del>i -</del>	•	•	Ť	•	<u> </u>			
	General revenue de-Brucing; approval for city to use excess proceeds of general obligation bonds to build a city hall and other administrative facilities					pass																							
	All excess revenue		1					pass																<u> </u>			<u> </u>		
	All excess revenue												pass																
Sheridan Lake	All excess revenue				pass	3																							
Silt	\$275,000 in grants for irrigation system		pass																										
	All excess revenue				pass	3		1				•																	
Silverthorne	All excess revenue from all sources and reduce property taxes to zero 1994 through 2013		pass																										
	Lump sum revenue change from all sources and reduce		pass																										
	property taxes to zero, except to fulfill contractual obligations relating to G.O. bonds, 1994 through 2013																												
	All excess revenues		<u> </u>	<u> </u>	<u> </u>		<u> </u>				<u> </u>							pass			<u> </u>	<u> </u>		<u>i</u>		<u> </u>	<u>i                                     </u>		
Silverton	All excess revenue		!	pass	1		<u> </u>	!			!		!				!				<u> </u>	<u> </u>		<u> </u>	1		<u> </u>		
Simla	All excess revenue			pass	1																								
Snowmass	\$660,000 for employee housing		pass	1	1	1	1	1			1	:	1	1			1					1			1				
Village	de-Brucing revenues from town's real estate transfer tax					pass																							
	All excess revenue, to be spent on affordable housing construction and acquisition of lands							pass																					
	All excess revenue												pass											<u> </u>			<u> </u>		
South Fork	Excess revenue from sales tax, non-federal grants, license, or any other state-authorized fees effective Jan. 1, 1996			pass																									
Springfield	All excess revenue		<del>:                                    </del>	pass			<del></del>	:			:		:				:				:		i	Ť	1				
Steamboat	All excess revenue from proposed golf course		pass					-			-	-	-				-					1		<u> </u>	1	1			
Springs	General revenue de-Brucing		1			pass																							
Sterling	All excess revenue from all sources		pass	1			1															1		<u> </u>	1	1			
Stratton	General revenue de-Brucing					pass																•		1					
Sugar City	All excess revenue		1		pass	S		!			!		!				!					!		1					
Superior	Retain excess revenue, except property tax revenue								pass														1						
Swink	All excess revenue				pass	S																1							
Telluride	All excess revenue from all sources		pass													:					:	•	1						
Thornton	Broad form revenue/spending authorization for 1997-1998		1				pass															1		1	İ				
Timnath	General revenue de-Brucing		1				pass																	1					
Trinidad	All excess revenue		1	pass																		1	1	$\top$					
<del>-</del>	Excess revenue collected in 1994		1	pass				-			-		-				-					•		<u> </u>					
Vail	Broad form revenue/spending authorization	pass	1	,				!			:		!				!					1		+					
•	Collect, retain, expend property tax revenues	, , , , ,							pass																				

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	20
Victor	All excess revenue from gaming tax and grants		pass																										1
/ilas	General revenue de-Brucing	•					pass															1	1	1					
/ona	All excess revenue				pass																	:		:					
	Lump sum revenue change				pass																								1
	General revenue de-Brucing					pass																							•
Walden	Excess revenue from water, sewer, gas, and solid waste			pass																									Ħ
	utilities investment earnings 1995 through 2035			ľ																				•					
Walsenburg	All excess revenue	1		pass																		:	1	1					Ť
Watkins	de-bruce	1		Ė									pass									:	1	:					Τ
Wellington	All excess revenue	1			pass								•									;	1	!					Τ
Westcliffe	All excess revenue				pass																								
Westminster	Broad form revenue/spending authorization (admiss. tax)	pass																											
	\$5 million for 1995 and subsequent years from parks and open space sales tax		pass																										<u></u>
	Excess revenue from sales and use tax, admissions tax, and accommodations tax, and any revenues used by the city to fund construction of capital improvements			pass																									
	Excess revenue collected in 1994			pass																			1						
	Broad form revenue/spending authorization (revenue from rents, profit-sharing and other forms of payment						pass																						
	General de-Brucing	<del>†</del>	<u> </u>				-				pass				<u> </u>							:	<del>;                                     </del>	-	<del>                                     </del>			-	
Wheat Ridge	Lump sum revenue change of \$399,337 from 1996	<del>†          </del>		<del></del>	pass		<del></del>				paoo			<del></del>		<del></del>		<del></del>				:	<del>†          </del>	<del>!</del>				<del></del>	÷
Mieat Muge	Lump sum excess 1996 revenues on construction and operation of a recreation center					pass																							
	All excess revenue	<u>:                                    </u>		-				fail						-		-		-				:	<u> </u>	<del>!</del>				<del></del>	<u>.</u>
		<u> </u>	ļ				-				ļ				ļ			-			ļ	!	!	!	ļ			<del></del>	ļ.
	Retain \$477,313 in revenue to spend on acquisition and maintenance of open space							pass																					
	Retain \$54,409 for parks and recreation														pass													<u> </u>	Ĺ
	All excess revenue														pass							•	1	!					Ī
	All revenue from 2016 1/2 cent sales tax																										pass		Ī
Niggins	All excess revenue				pass																								Γ
	All excess revenue to be used for street repair and							pass														:	•	:					•
	maintenance, police protection, snow removal, and other																												
	All excess property tax revenue generated from mill levy							pass																					
Niley	All excess revenue			pass																			1						t
Villiamsburg	All excess revenues	1																				:	fail	1				<del></del>	t
Vindsor	Broad form revenue/spending authorization	•		<u> </u>			fail							<u> </u>		<u> </u>		<u> </u>				:						<del></del>	÷
Miliusoi	All excess revenue to be used for new parks acquisition and development							pass																					<u>.</u>
	De-Bruce road impact fee	!	<u> </u>	<u> </u>			<u> </u>	H			nese			<u> </u>	<u> </u>	<u> </u>		<u> </u>			<u> </u>	-	<del>!</del>	<del>!</del>	-			<u> </u>	ļ
	Retain and spend all revenues for police, parks & rec., and	<del> </del>	-	-			<u> </u>				pass		nacc	-	-	-		-				<del>!</del>	<del>!</del>	<del>!</del>	-			├─	į
	other capital improvement projects.												pass																
Vinter Park	All excess revenue from all sources, except property tax	<u> </u>	pass								<u> </u>				<u> </u>								<u> </u>	<u> </u>	<u> </u>			<u> </u>	1
Noodland Park	All excess revenue from all sources		pass																										1
Nray	All excess revenue			pass																									1
Yampa	General revenue de-Brucing						pass																						Ĺ
	All excess revenue	-			pass																	7						:	Т

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
	Fai	l <u>3</u>	<u>9</u>	<u>5</u>	<u>4</u>	4	<u>6</u>	<u>5</u>	<u>6</u>	4	4	4	<u>5</u>	<u>1</u>	<u>5</u>	2	2	0	<u>0</u>	<u>0</u>	0	3	2	<u>0</u>	<u>0</u>	<u>3</u>	<u>1</u>	<u>0</u>	<u>0</u>
	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)