

# City of Boulder – Summary of Recent Significant Changes in Taxes/Fees

## - Other Significant Taxes and Fees

	Climate Action Plan Tax	Waste Reduction Tax	Utility Fees																		
Description	The Climate Action Plan tax provides funding for programs to reduce greenhouse gas emissions, increase renewable energy use and other steps toward meeting Kyoto Protocol targets.	The trash tax provides funding for waste reduction programs.	Utility fees for water, wastewater and stormwater/ flood management services are charged to all city customers via a monthly bill. The city's three utility funds are structured as enterprise funds.																		
Total 2010 Revenue	<b>\$1,507,000</b>	<b>\$1,807,000</b>	<b>\$38,400,000</b>																		
Residential Incremental Impact	Average household tax increase is \$10.10 (approx. 94%) per year based on the average tax increasing from \$10.70/yr to \$20.80/yr.	Average household tax increase is \$28.80 (approx. 220%) per year based on the tax for one 32 gallon trash container pickup per week increasing from \$1.10/month to \$3.50/month. As a result, the typical annual cost will increase from \$13.20 to \$42.00.	In total, the average annual cost for residential customers has increased \$49 (approx. 7.6%) since 2007. The typical annual utility bill was \$640 in 2007 and is anticipated to be \$689 in 2010.																		
Residential Chart	<p style="text-align: center;"><b>Residential Annual Cost - CAP Tax</b></p> <table border="1"> <caption>Residential Annual Cost - CAP Tax</caption> <thead> <tr> <th>Rate Type</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Previous Rate</td> <td>\$11</td> </tr> <tr> <td>Current Rate</td> <td>\$21</td> </tr> </tbody> </table>	Rate Type	Amount	Previous Rate	\$11	Current Rate	\$21	<p style="text-align: center;"><b>Residential Annual Cost - Trash Tax</b></p> <table border="1"> <caption>Residential Annual Cost - Trash Tax</caption> <thead> <tr> <th>Rate Type</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Previous Rate</td> <td>\$13.20</td> </tr> <tr> <td>Current Rate</td> <td>\$42.00</td> </tr> </tbody> </table>	Rate Type	Amount	Previous Rate	\$13.20	Current Rate	\$42.00	<p style="text-align: center;"><b>Residential - Annual Utility Costs</b></p> <table border="1"> <caption>Residential - Annual Utility Costs</caption> <thead> <tr> <th>Rate Type</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Previous Rate</td> <td>\$640</td> </tr> <tr> <td>Current Rate</td> <td>\$689</td> </tr> </tbody> </table>	Rate Type	Amount	Previous Rate	\$640	Current Rate	\$689
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Commercial Incremental Impact	The average impact of the tax increase on the commercial sector is estimated at \$30.00 (approx. 70%) per year (based on the typical tax increasing from \$43.00 to \$73.00).	The average commercial tax increase is estimated at \$46.20 per year (approx. a 15% increase based on the tax rate increasing from 0.74 to 0.85 per cubic yard; estimate assumes 35 cubic yards of trash per month).	The impact on commercial customers varies based on the type of business. For example, the average annual utility costs for a Boulder restaurant have increased \$414 (approx. 6.2%) since 2007. The typical annual utility bill was \$6,585 in 2007 and is anticipated to be \$6,999 in 2010.																		
Commercial Chart	<p style="text-align: center;"><b>Commercial Annual Cost - CAP Tax</b></p> <table border="1"> <caption>Commercial Annual Cost - CAP Tax</caption> <thead> <tr> <th>Rate Type</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Previous Rate</td> <td>\$43</td> </tr> <tr> <td>Current Rate</td> <td>\$73</td> </tr> </tbody> </table>	Rate Type	Amount	Previous Rate	\$43	Current Rate	\$73	<p style="text-align: center;"><b>Commercial Annual Cost - Trash Tax</b></p> <table border="1"> <caption>Commercial Annual Cost - Trash Tax</caption> <thead> <tr> <th>Rate Type</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Previous Rate</td> <td>\$43</td> </tr> <tr> <td>Current Rate</td> <td>\$462</td> </tr> </tbody> </table>	Rate Type	Amount	Previous Rate	\$43	Current Rate	\$462	<p style="text-align: center;"><b>Commercial Restaurant Example - Annual Utility Costs</b></p> <table border="1"> <caption>Commercial Restaurant Example - Annual Utility Costs</caption> <thead> <tr> <th>Rate Type</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Previous Rate</td> <td>\$6,585</td> </tr> <tr> <td>Current Rate</td> <td>\$6,999</td> </tr> </tbody> </table>	Rate Type	Amount	Previous Rate	\$6,585	Current Rate	\$6,999
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Comments	Effective August 2009, the Climate Action Plan tax rates were increased to maximum approved by Boulder residents. The tax is scheduled to expire on 3/31/2013. As a result of climate action plan tax rate changes, total 2010 revenue is projected to increase by 89%. The tax represents 3.9% of the typical resident's energy bill.	In 2009, City Council approved increasing the residential and commercial trash tax rates to provide additional funding for programs to meet the city's waste reduction goals. The trash tax can be permanently collected. As a result of trash tax rate changes, total 2010 revenue is projected to increase by 52%.	Rates are set specifically for each individual utility fund based on the projected operating, capital and debt expenses as well as changes in usage or number of customers. As a result, revenue increases for the three utilities ranged from 3% to 4% in 2008; 3% to 8% in 2009; and 0% in 2010. Actual bill increases will vary by customer based upon their unique water budget and usage patterns.																		

Note: