

	A	B	C	D	E	F	G
1	Solution Matrix						
2		Consider		Research		No Consider	
3							No Decision
4	Service/Fund	Tool	Stabilization	Gap	Who Pays	Revenue Potential	Issues/Equity
5	Sales Tax Related						
6	General Fund Services	Renew Sales Tax of 0.38% by 2011	No Change	Reduces but not eliminate	50% Residents/50% non-residents	No progress on new gap and continues old model of finance.	Most critical revenue need. Maximum flexibility. Regressive Food Tax.
7	General Fund Services	Renew Designated Sales Tax of 0.15% by 2012	No Change	Reduces but not eliminate	50% Residents/50% non-residents	No progress on new gap and continues old model of finance.	Need to increase flexibility but earmarked for HHS & Arts. Regressive Food Tax.
8	General Fund Services	Renew GF Extension Sales Tax of 0.15% by 2024	No Change	Reduces but not eliminate	50% Residents/50% non-residents	No progress on new gap and continues old model of finance.	Expires near end of planning horizon.
9	Parks & Recreation	Renew Parks & Recreation 0.25% Sales Tax by 2015	No Change	Reduces but not eliminate	50% Residents/50% non-residents	No progress on new gap and continues old model of finance.	Funding of maintenance needs rather than capital.
10	Open Space	Transfer sales tax capacity to GF of 0.33% Open Space Sales Tax when expires in 2018	No Change	Significantly reduces Gap	50% Residents/50% non-residents	\$8.5 M rev transfer	Voters need to approve
11	Open Space	Transfer sales tax capacity to GF of 0.15% Open Space Sales Tax when expires in 2019	No Change	Recues Gap	50% Residents/50% non-residents	\$3.75 M	Voters need to approve
12	All funds with Sales Tax	Increase Differential Rate for prepared food. Currently in use	No	Yes	50/50	Raising rate by .0044 (bringing total to 4%, equal to Denver) would raise \$1.2M based on 2005 spending	Dedicated to BCVB. Change to go to General Fund.

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13	All funds with Sales Tax	Differential Rate – rental cars	No	yes	?	Revenue generation likely to be small	
14	Capital Improvements	Public Improvement Fee - Method for paying for specific public improvements rather than a general revenue source	No	No		Depends on retail within the district. Varies from 0.5% to 2.25% in other Colorado munis	
15	All funds with Sales Tax	Sales tax on goods purchased by Boulder users via the Internet	No	Yes	Residential & Non-Residentail	?	Add to Federal Legislative Agenda
16	All funds with Sales Tax	Streamlined Sales Tax Projec - State govt effort, with input from local govt and the priv sector, to simplify and modernize sales and use tax collection and admin. Proposals include tax law simplifications, more efficient admin procedures, and emerging tech to reduce the burden of tax collections. Proposals focused on improving tax admin systems for Main Street and remote sellers.	No		Yes by expanding base	No current opportunity for revenue; Estimates of loss from e-commerce vary widely	
17	Excise Taxes						
18	General Fund Services	Increase admissions tax	Yes - Increases Diversification No - Events that charge admission tax are discretionary purchases	Yes		Minor	Can't charge University events or non-profit events.
19	General Fund Services	Real Estate transfer tax	Yes	Yes		\$7.5M (Based on 2005 property transactions and Breckenridge's 1% RETT)	Not Legal - Legislative Agenda
20	General Fund Services	Accommodations tax increase - Current rate is 5.5% and generates ~2.5 million	Yes	Yes	Non-voters	1% increase = 500K	1/11 goes to BVCB & 10/11 goes to GF. Competition affects
21	General Fund Services	Cellular phone tax					

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22	General Fund Services	Satellite television transmission service					
23	Utilities	Increase Utility Fees					Not a GF issue. Just shifts costs to other users
24	General Fund Services	Increase occupation tax on telephone suppliers	Yes	Yes	Those with land lines	generates \$768 K/yr - flat amount	TABOR Eligible - requires a vote.
25	General Fund Services	Increase Trash Tax	Yes	Up to \$3.50/mo resid., \$.85/cu yd commercial and resid dumpsters. Earmarked in GF	Residents & Businesses	Minor revenue source; Given recent increase, not too much current revenue potential. 50% increase to generate \$500	Voter approval; Household size not considered, regressive. Could lead to illegal dumping.
26	Transportation	Vehicle Miles Traveled Tax					
27	All Sales Taxes	Taxe Services	Maybe Yes	Yes	50% non-residents	Big \$	Mobility of businesses
28	All Funds with DET	Development Excise Tax (DET)	Yes	Yes	New Developments	\$3-6M if set at 1998 Study rate	Difficult politically. Equity issues with existing residents. Needs better index.
29	User Charges/Fees						
30	General Fund and Transportation	Special Assessments - These are generally levies on property owners for the increased property values created by street improvements, generally curbs, gutters, sidewalks, storm drainage and street lighting, although they have also been used to construct recreational facilities and off-street parking.	Need clarification	Is this different than #32?			Case-by-case recovers true cost.
31	General Fund and Transportation	Right of way maintenance fees - Can be used to cover costs associated with specific services, such as sweeping and patching city streets, snow plowing, sidewalk repair, tree maintenance and trimming					Flood Drainage - need to be able to measure miles

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32	Parks & Recreation	Parks Maintenance Fee	Yes	Yes	Residents	-\$900,000	See Pro-Con Report
33	Transportation	Transportation utility fee	Yes	Yes	Residents & Businesses	\$2.3 M	See Pro-Con Report
34	General Fund and Transportation	Street lighting utility fee					
35		Expand Impact Fees				We crossed off. Not sure if cuz related to DET	
36	General Fund Services	Vehicle Impact Fee					How different from an ownership fee. Can we do?
37	General Fund Services	E-911 Monthly Telephone surcharge					Already Exists
38	All Funds	Increase fines and surcharges					Already built in
39	General Fund Services	Trash Hauling fee	Yes - If not earmarked	No			Regressive. Already doing
40	All Funds	Index Fees and Charges - City passes fee ordinance annually to update fees, but not automatically indexed to inflation				Low, fees already adjusted annually	Already Doing
41	All Funds	Establish broad-based fee policy - City underwent comprehensive fee study in 1990s. Major fee areas (P&R, Planning) update fees annually according to fee policy.	Policy of weaning off GF Subsidy - relation to MP			Minimal, a new comprehensive study may raise marginal revenue, but major fee areas updated according to policy annually	What True costs. What are hidden subsidies by not collecting fees or reduced fees for certain groups.
42	All Funds	Assess adequacy of fees to recover costs					
43	General Fund Services	Transfers from utilities for direct and indirect costs - Cost allocation done annually and cost allocation study updated every other year. In intervening years, allocation rates adjusted by inflation.				Minimal, if any, to General fund. Citywide no new revenue potential	Already doing
44	Transportation	Transportation fee assessed on parking spaces					

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45	General Fund Services	Fire - Med subscription fee - Used in other cities to fund paramedic positions, life saving equipment and advanced training. It covers household residents and visitors for the cost of providing these services on an annual basis				This voluntary fee has raised up to \$1 million a year in other cities, mostly in California	
46	Income Taxes						
47	General Fund Services	Assess local personal income tax				Depends on rate	not legal
48	General Fund Services	Assess a local payroll tax - Functions like an income tax, but, because it is assessed on payroll, it is less visible to taxpayers.				Depends on rate	Is this different than a head tax?
49	Privilege Taxes						
50	General Fund Services	Occupational privilege tax	Yes	Yes	Businesses & Employees	Independent Study: \$5/mo on ees and \$5/mo on ers would raise \$7.8M annually	gov't ee's pay. If more than 500's ee's can make gov't pay. Have an income minimum.
51	Property Taxes						
52	General Fund Services	Increase rate	Yes	Yes	Residents & Businesses	1mill increase raises approximately \$1.65M based on 2005 rev for 2004 tax roll	Hated Tax but low compared to other states
53	General Fund Services	de-Bruce Property Tax	Yes, away from sales tax, toward more stable prop tax	Yes	Residents & Businesses	\$3.25M based upon 2005 tax revenue for 2004 tax roll and credit of 1.976	Already de-bruced everything else
54	General Fund Services	Parcel Tax - Flat rate per parcel property tax.					
55	State Taxes						
56		Cigarette tax	No	No		\$385,000	State trade-off

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57	Transportation	Local Option Gasoline tax	No	No		\$2 million	State trade-off. If tax a %, better. Could collect sales tax on gas in lieu of state tax and redistribution.
58	Other Taxes						
59	General Fund	Carbon Tax	Yes	Yes	Residents & Businesses		Already Doing
60	Other Options						
61	General Fund/HHS	Negotiated payments in lieu of taxes by non-profit organizations - Negotiated with nonprofit community to help support local services generally supported by tax base					Not feasible because sso many small non-profits. Get into equity issues
62	All Funds	Market-based revenue opportunities - This category encompasses a variety of concepts, including advertising, exclusivity arrangements, rental agreements, and corporate sponsorships.	Yes	Yes		General rule of thumb is 2% of locally generated GF income, based on 2005 revenue would be \$1.4M	Sponsorship Program = Plaques
63	All Funds	Online Advertising - Can be part of a mkt-based rev approach or can be done as a separate initiative. Generally, a govt uses banner ads, featured placement, or sponsorship ads on City websites. Pricing expressed in cost per 1000 impressions. Charges based on actual click throughs or the click through rate, which is currently around 1%.	Yes	Yes		Uncertain	Less Likely
64	Parks & Recreation	Corporate Sponsorships - Some corporations (Pepsi mentioned specifically in the planning documents for City of Hollister, CA) have programs to fund park and other recreation programs.	Yes	Yes		Depends on program	

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65	All	Public private partnerships for facilities	Yes	Yes		Depends on project	Parks & Recreation exploring on a facility basis. & Conference center
66	All	Increase audit revenue	Yes	Yes	sales tax businesses	\$300k per auditor	Equity. Not all businesses hit. 8,000 Boulder businesses. Negative image of city towards businesses. Focus on cust education
67	All	Offer tax amnesty program				Depends on delinquency rate	Tie to education
68	All	Tax Gap Project - Several governments have increased tax revenue by a public private partnership to upgrade their tax data through purchase of a data warehouse. A vendor creates the warehouse in return for a share of the increased taxes generated				Uncertain	
69	All	Sale and disposition of surplus property	Yes	Yes/No		TBD	Can reduce maintenance issues. One time money. Already doing in places
70	All	Grant enterprise management - Comprehensive program to seek out and manage grants citywide	No	Yes		Depends on level of program	Has Value
71		Tax revenue anticipation notes	No	minimal	Future tax Payers	Offsets inflation differential	Cash Flow Issues; Not needed

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72		Tax increment Financing - In areas with little or no prop tax valuation and sales tax growth, public imp's that stimulate greater prop value and activity are paid for with these new revs.					Brownfield, revenue sharing, parking structures
73		Securitize existing revenue stream					
74	Policy Options						
75	All	Adequate Public Facilities Requirement - Adequate public facilities (APF) mgt system establishes mechanism to ensure that pub facilities and svcs needed to support dev are available concurrently with the impacts of such dev. Provides a mechanism to require the provision of services if dev is shown to deteriorate current LOS					An overall policy issue. Funding mechanism is in DET and Impact Fees. We also don't have the non-contiguous annexations typically associated w/ this.
76		Selective Annexation - Certain unincorporated areas in "Boulder" get a portion of svcs from City already and the property tax increment might cover incremental services. Would need analysis to confirm	To some extent away from sales tax and toward more stable property tax			Depends upon how many properties might be included	
77		Eliminate policy of selective exemptions					Creates hidden subsidies. Collect tax and reimburse or distribute it so know how much is subsidized
78		Audit state revenue streams - Gasoline (HUTF), Vehicle Registration, Tobacco	Yes	Yes			Time & ROI
79		Special districts for services				Not revenue raiser, but eliminates costs by transferring service provision responsibility to the district	Library; Fire; Recreation; mosquitos; weeds

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80		Land Use Decisions					Gallagher Offset - Create policy regarding the conversion of commercial land to residential
81		Business Attraction/Retention Policies & Programs					
82		Reduce General Fund Subsidies to Restricted Funds					Can be changed at any time. Need to know comparables.
83		Reduce general fund subsidies to restricted funds whose revenue is growing beyond inflation	No	Yes for GF		Meaningful	Department's customers may be expecting service improvement or growth since earmarked fees, taxes etc. funding that service.