2016 REVENUE MANUAL

Greeley Colorado

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Introduction

This Revenue Manual has been prepared by the City of Greeley Budget Office.

If you have any questions, please contact Robert Miller, Budget Officer at 970-350-9735 or robert.miller@greeleygov.com

Revenue Manual Purpose

The Revenue Manual provides a view of the City's revenue sources. It provides detailed information about the major sources of revenue used to provide various services to the City of Greeley citizens and surrounding community. The Revenue Manual is also used as a source of information regarding taxes, fees and charges for services.

City Revenue Policy

All revenues of the City shall be accounted for under a general fund and one (1) or more special funds. Revenues which legally are not available for the general operations of the City shall be allocated to special funds. All other revenues shall be allocated to the general fund.

Summary

This Revenue Manual provides descriptions, legal basis, rates and fees and how these revenues are collected. It provides 10 years of collection history for revenues, current and future estimated budget. Each year provides a different challenge for revenue estimates due to the changing economy and variables involved.

General Fund: Charges for Services

Franchise Fees

Accounts: 4931-4933

Description

These are revenues derived from fees levied on utility companies in exchange for the right to operate a franchise.

Legal Basis

Charter Article 18; Electric – Municipal Code Section 14.40.030, Gas – Municipal Code Section 14.50.030, and Cable Television – Municipal Code Section 14.60.260.

Current Rate/Fee

Electric – 3% of gross sales,

Gas – 5% of gross sales,

Cable Television – 5% of gross sales.

Collection/Administration

The Finance Department collects fees on a quarterly basis. The City has the right to perform an audit to verify proper calculation of the amount paid to the City.

Exemptions

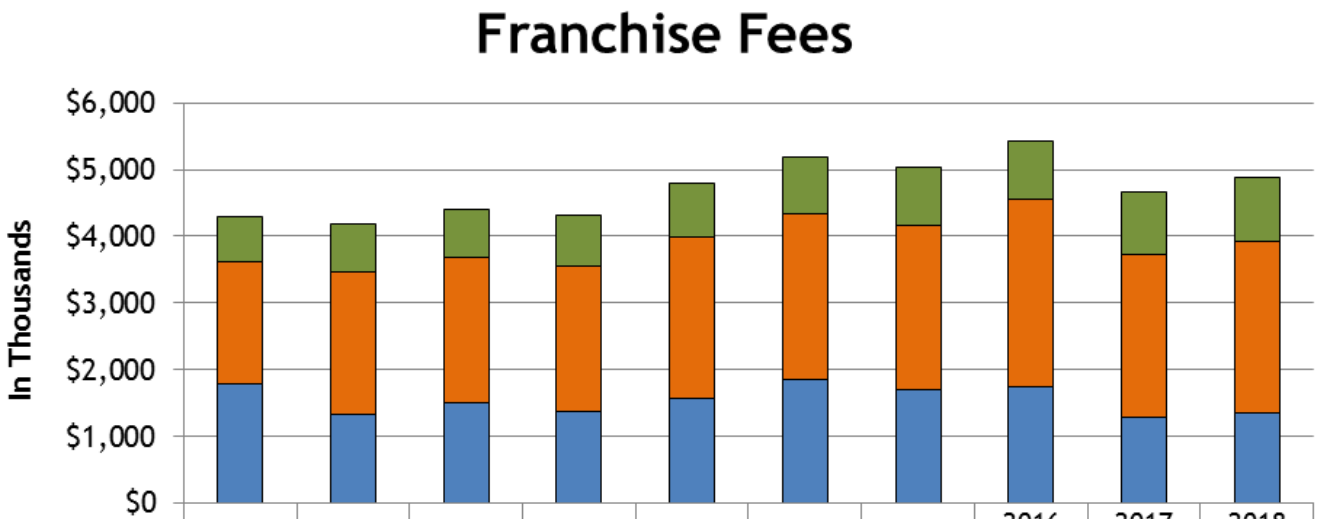
None

Collection Variables

Number of subscribers, utility customer consumption.

Franchise Fees — Accounts: 4931-4933

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Cable	$688	$719	$715	$776	$810	$839	$877	$875	$944	$962
Electric	$1,823	$2,144	$2,176	$2,173	$2,413	$2,482	$2,452	$2,800	$2,447	$2,569
Gas	$1,789	$1,325	$1,508	$1,369	$1,571	$1,860	$1,709	$1,750	$1,279	$1,343

General Fund: Charges for Services

Culture & Public Art: UCCC 4711, 4871, 5633

Description

These are fees imposed for Union Colony Civic Center (UCCC) program tickets, rents and facility use fees.

Legal Basis

Municipal Code Section 1.05.010 and 1.05.020

Current Rate/Fee

See fee schedule and UCCC for current rates.

http://ucstars.com/

Collection/Administration

The Culture, Parks, and Recreation Department collects as tickets, rents and use fees are payed.

Exemptions

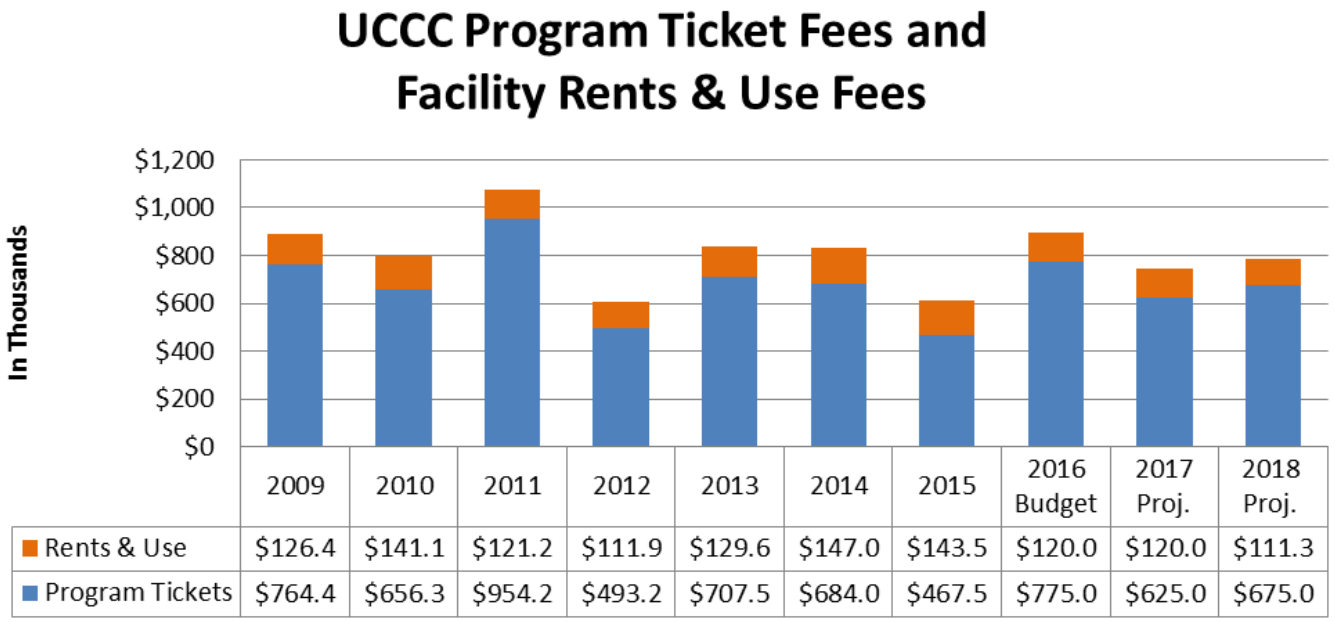
None

Collection Variables

Number of UCCC programs, current market prices, and demand for use of facilities.

Culture, Parks, & Recreation: UCCC 4711, 4871, 5633

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Rents & Use	$126.4	$141.1	$121.2	$111.9	$129.6	$147.0	$143.5	$120.0	$120.0	$111.3
Program Tickets	$764.4	$656.3	$954.2	$493.2	$707.5	$684.0	$467.5	$775.0	$625.0	$675.0

General Fund: Charges for Services

Transit

Accounts: 4640-4873

Description

These are fees imposed for the use of the Greeley Evans Transit (GET) system.

Legal Basis

Municipal Code Section 1.05.010 and 1.05.020.

Current Rate/Fee

- Day Passes
  - Adults (19+): $4.50
  - Seniors and GET Discount Card: $2.25
- Discount Eligibility card

  This card allows seniors and individuals with disabilities to take advantage of discounted fares. These cards can be

  obtained at the GET office at 1200 A Street.
  - Seniors need to show a photo ID and proof of birth date.
  - Those with disabilities need to show a photo ID & physician's certificate or Medicare Card as proof of disability.
- Fixed Route Passes

  Fixed Route Passes offer unlimited rides. Purchase yours at one of our two convenient locations:
  - Greeley-Evans Transit, 1200 A Street
  - Greeley City Hall, 1000 10th Street
- Discount Pass

  Our ticket books offer significant savings. All persons with valid Paratransit ID may ride the Fixed route service for free.

  20 ride pass

  Purchase at the Greeley-Evans Transit office, Greeley City Hall, Evans City Hall, all King Soopers and Safeway stores, and the Greeley Senior Center.
  - Adult: $27.00
  - Senior: $13.50
  - Persons with disabilities: $13.50

  31 day pass

  Purchase at the Greeley-Evans Transit office, Greeley City Hall, Evans City Hall, all King Soopers and Safeway stores, and the Greeley Senior Center.
  - Adult: $50.00
  - Senior: $20.00
  - Persons with disabilities: $20.00
  - Medicare card holders: $20.00

  90 day pass

  Purchase at the Greeley-Evans Transit office or at Greeley City Hall,.
  - Adult: $120.00

- Senior: $48.00
- Persons with disabilities: $48.00
- Medicare card holders: $48.00

Annual passes

- Adult: $240.00
- Senior: $92.00
- Persons with disabilities: $92.00
- Medicare card holders: $92.00

Student Passes

- Education pass $64.00 per semester (Aims and IBMC)
- University of Northern Colorado students may use a valid UNC ID card for fare pass

See http://greeleygov.com/services/greeley-evans-transit.

Collection/Administration

The Transit Division collects and records fees as they are received.

Exemptions

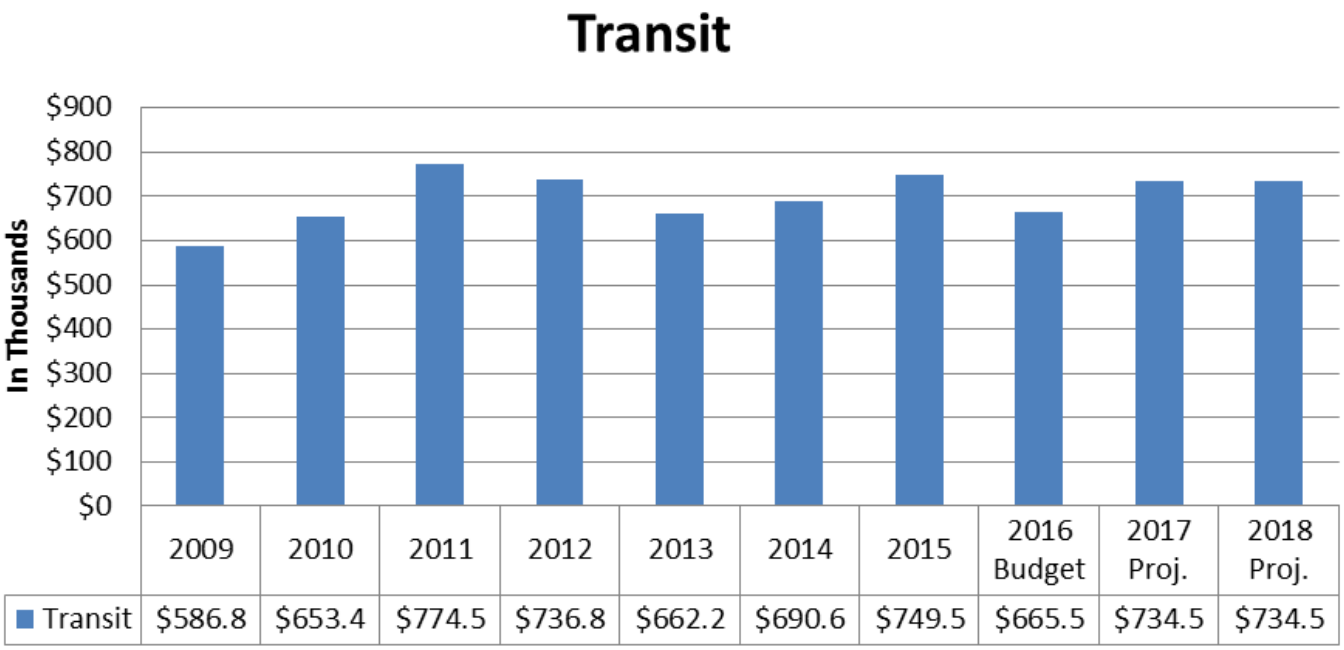
Any current school year for any elementary, middle, or high school in Greeley or Evans ride for free.

Collection Variables

Number of patrons using the GET system, number of buses, and type of pass used.

Transit Accounts: 4640-4655

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Transit	$586.8	$653.4	$774.5	$736.8	$662.2	$690.6	$749.5	$665.5	$734.5	$734.5

General Fund: Fines & Forfeitures

Court Fines

Accounts: 5511-5536

Description

The Municipal Court may order, designate the violations and penalties to be paid at the office of the Court Clerk.

Ticket Surcharge and Training - The purpose is to provide a system of traffic regulations consistent with state law and generally conforming to similar regulations throughout the state and the nation.

Legal Basis

CRS 13-10-115, Municipal Code Section 2.08.370, CRS 42-4-1501, and Municipal Code Sections 2.08.290, 2.08.292, 2.08.293, 2.08.294, and 2.08.360.

Current Rate/Fee

Refer to the Directory of Fees and Charges for Services for fees or to the Municipal Code Section in the City Code.

Collection/Administration

Municipal Court collects fees and remits the amount to the Finance Department daily. Municipal Court is also responsible for check requests to the State for fines collected on their behalf as part of the total violation fine.

Exemptions

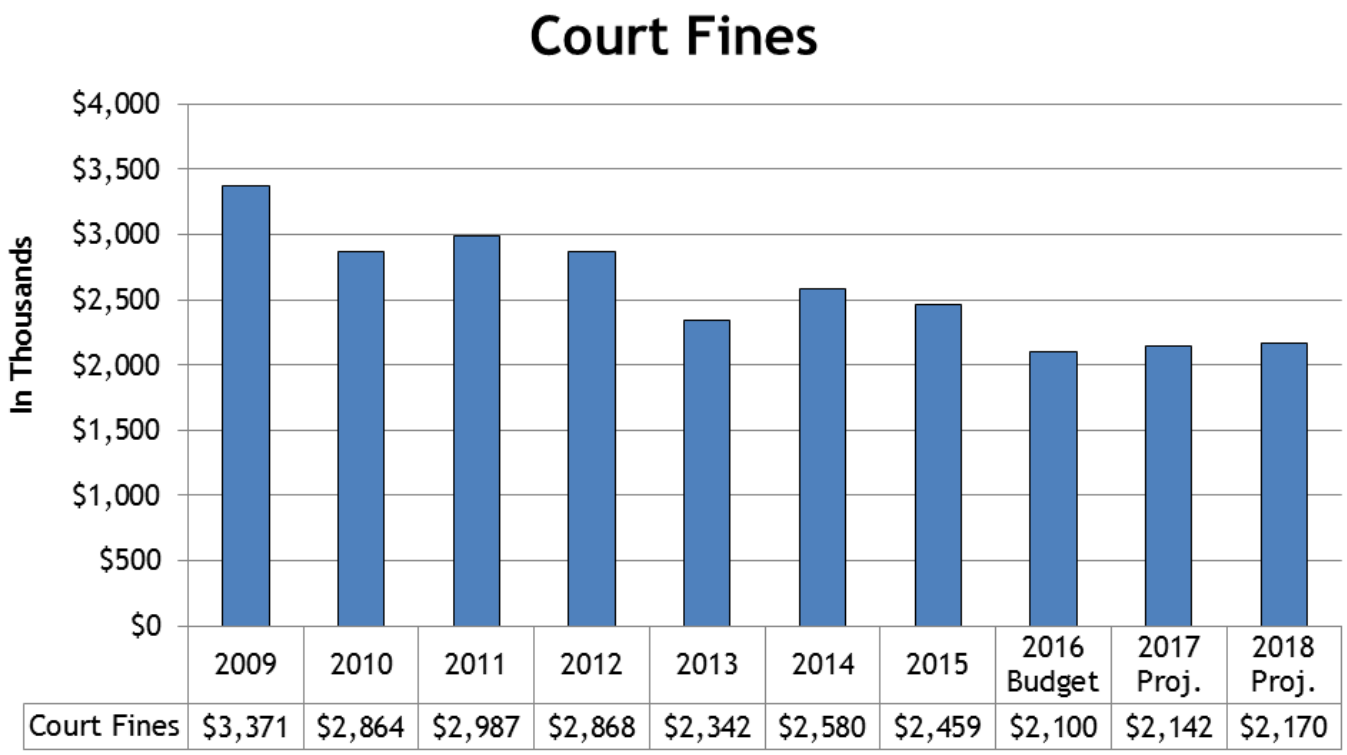
None

Collection Variables

Number of violations, number of violations that go to Court, and the fine assessed for the violations.

Court Fines — Accounts: 5511-5536

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Court Fines	$3,371	$2,864	$2,987	$2,868	$2,342	$2,580	$2,459	$2,100	$2,142	$2,170

General Fund: Intergovernmental

Grants: Federal, State, Local, FTA Accounts: 4311-4313, 4315-4322, 4341

Description

Funding received from other governmental entities to assist with a project or programming. These funds can be direct grants or pass through grants. The funding for direct grants comes directly from the government. Pass through grants are when an entity is awarded a grant and passes the funds on to another entity (e.g. The State passes on federal funds that were awarded to the State.) Most grants require a matching of funds from the City. Federal Transit Administration (FTA) grants provide financial and technical assistance to local public transportation systems. Public transportation includes buses, subways, light rail, commuter rail, monorail, passenger ferry boats, trolleys, inclined railways, and people movers. The federal government, through the FTA, provides financial assistance to develop new transit systems and improve, maintain, and operate existing systems.

Legal Basis

Federal, state or local government law that establishes the availability of the funding applied for and awarded to the City of Greeley.

Current Rate/Fee

Dependent upon project application and the amount of the project awarded by the other governmental agency.

Collection/Administration

By the department administering the grant project or programming; the Finance Department through normal accounting and internal controls serves as a secondary administrator.

Exemptions

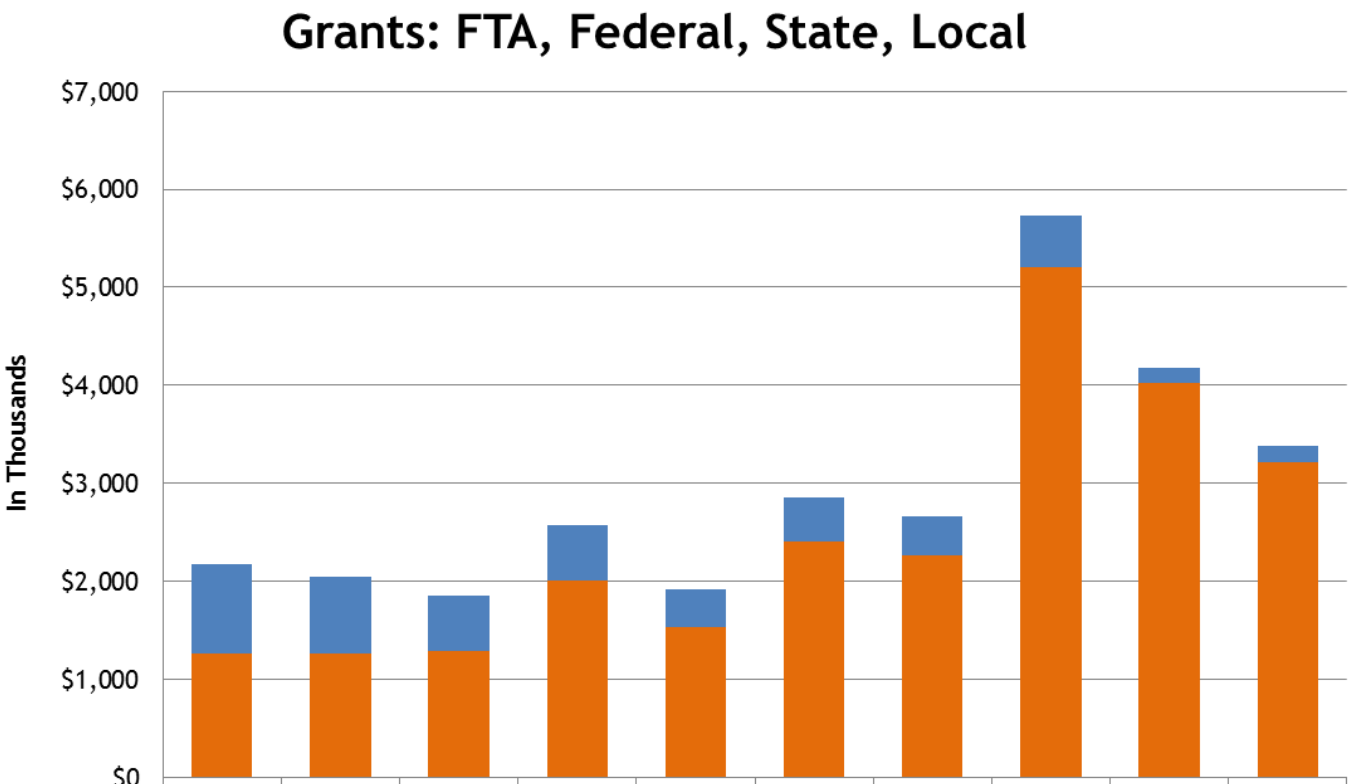
As designated by the award contract (typically there are expenditures that do not qualify for grant reimbursement).

Collection Variables

The fiscal year of the government awarding the funds affects the amount to be collected in the City of Greeley calendar year, the amount of other government agency funding available, and the number of City of Greeley projects that qualify for grant funding.

Grants: Federal, State, Local, FTA Accounts: 4311-4313, 4315-4322, 4341

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Federal, State & Local	$904	$787	$560	$569	$383	$451	$390	$532	$163	$158
FTA	$1,267	$1,258	$1,288	$2,007	$1,531	$2,403	$2,270	$5,202	$4,019	$3,220

General Fund: Intergovernmental

Intergovernmental Agreements Accounts: 4314, 4325, 4331, 4342

Description

An agreement between governmental agencies to pool resources in an effort to provide services in the most cost effective method possible. One example of this type of an agreement is the transit services agreement between the City of Greeley and the City of Evans. (Transit services are provided between Greeley and Evans by the City of Greeley Transit Division.)

Legal Basis

Ordinance No. 53, 1992

Current Rate/Fee

Cost to provide services (including personnel, supplies, services and equipment).

Collection/Administration

Revenues are collected from the specific intergovernmental agency and deposited by the City of Greeley according to the terms spelled out in each agreement.

Exemptions

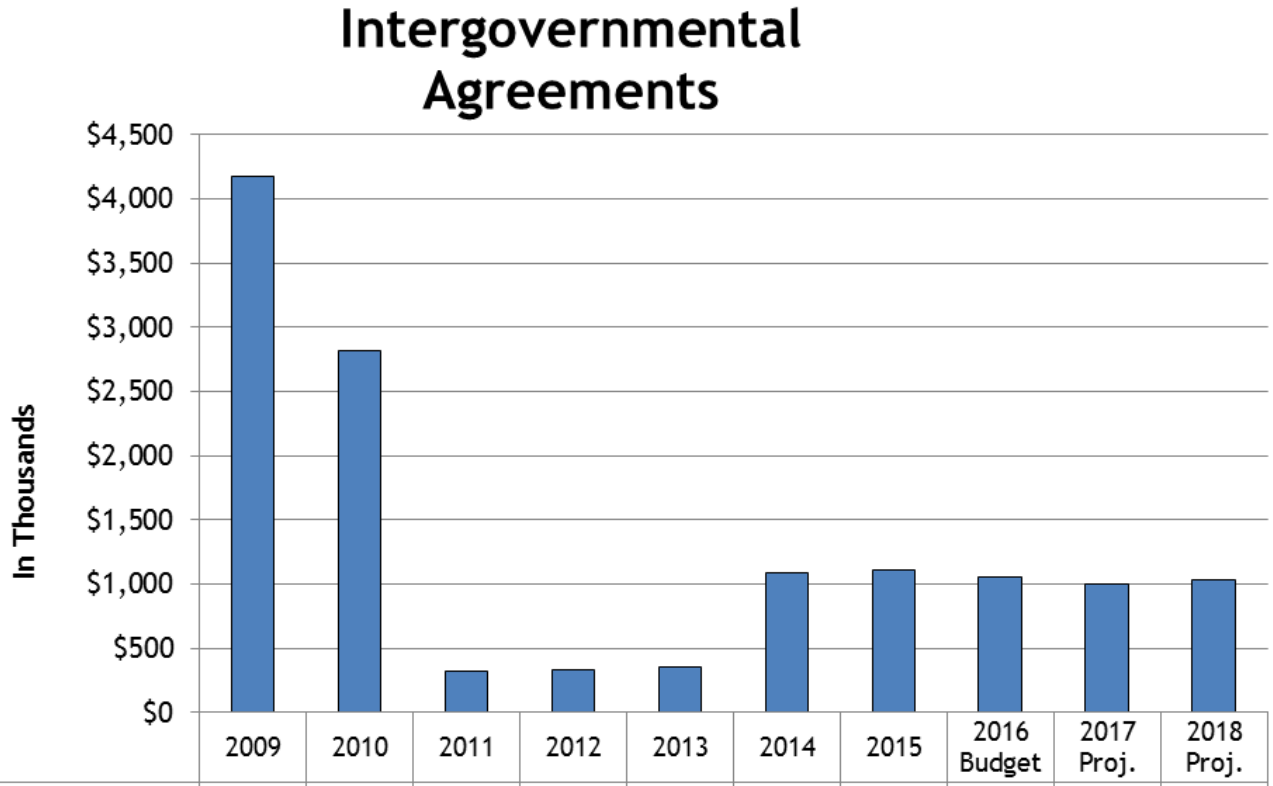
None

Collection Variables

Projects, length of project, number of opportunities for joint ventures, and components of the agreement (e.g. more equipment one year than the next).

Intergovernmental Agreements — Accounts: 4314, 4325, 4331, 4342

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Intergovernmental Agreements	$4,180	$2,814	$323	$336	$353	$1,085	$1,108	$1,054	$996	$1,038

General Fund: Intergovernmental

State Shared: Cigarette Taxes — Account: 4351

Description

A 10 mill (one cent) tax is assessed by the State on every cigarette purchased in Colorado. Effective 7/1/87, 27% of revenue collected is distributed to cities and counties. This distribution is based on the municipalities' sales tax receipts as a percentage of state sales tax receipts.

Legal Basis

CRS 39-28-103 and 39-22-623, MC 4.04.125

Current Rate/Fee

10 mills (one cent)

Collection/Administration

The State is responsible for the collection and redistribution of the tax to the City on a monthly basis.

Exemptions

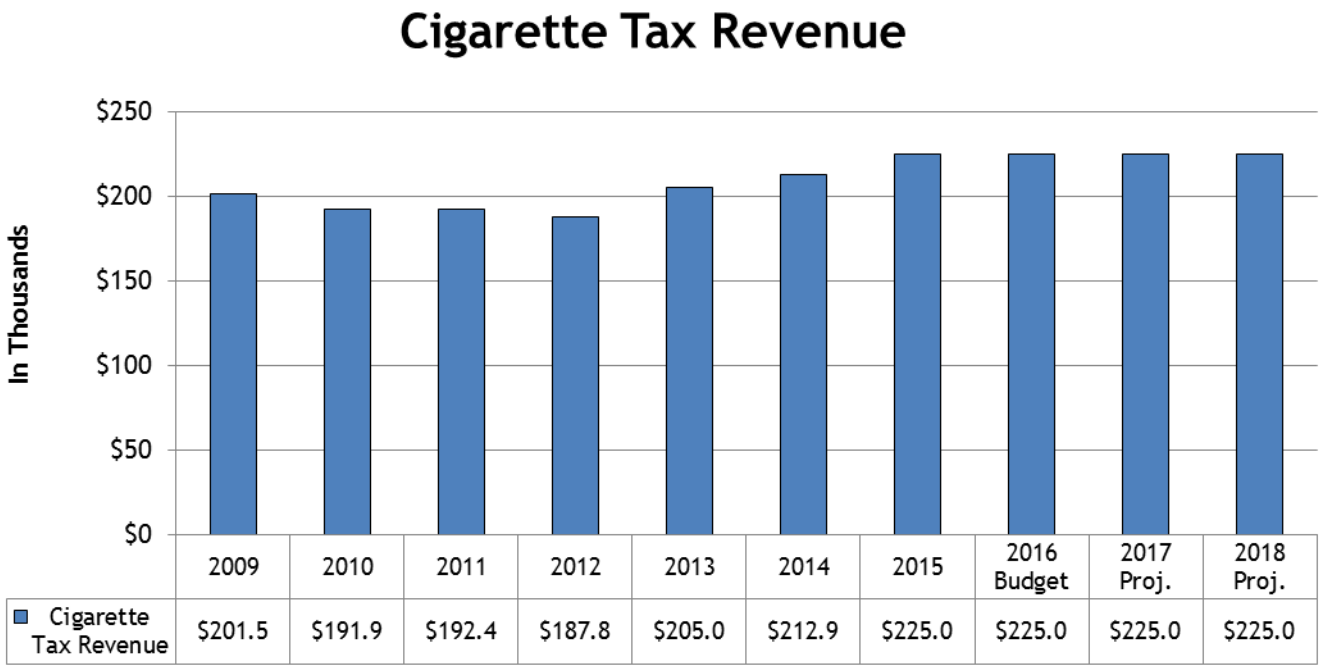
None

Collection Variables

Cigarette sales statewide, City sales tax receipts, State sales tax receipts, and legislative action.

State Shared: Cigarette Taxes — Account: 4351

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Cigarette Tax Revenue	$201.5	$191.9	$192.4	$187.8	$205.0	$212.9	$225.0	$225.0	$225.0	$225.0

Intergovernmental Revenue

State Shared: Severance Taxes

Account: 4352

Description

This is a tax levied by the State on the extractor of oil, gas, or minerals.

Legal Basis

CRS 39-29-108, CRS 39-29-110

Current Rate/Fee

Following is the State allocation of severance tax revenues:

A. For oil and gas, one hundred percent to the State General Fund

B. For oil shale, forty percent to the State General Fund, forty percent to the State Severance Tax Trust Fund, and twenty percent to the Local Government Severance Tax Fund.

C. For molybdenum, fifty percent will be credited to the State Severance Tax Trust Fund, and fifty percent to the Local Government Severance Tax Fund.

D. For coal and metallic minerals, fifty percent will be credited to the State Severance Tax Trust Fund, and fifty percent to the Local Government Severance Tax Fund.

Collection/Administration

The Weld County Treasurer is responsible for collection of the tax and remittance to the State, who then distributes the funds.

Exemptions

None

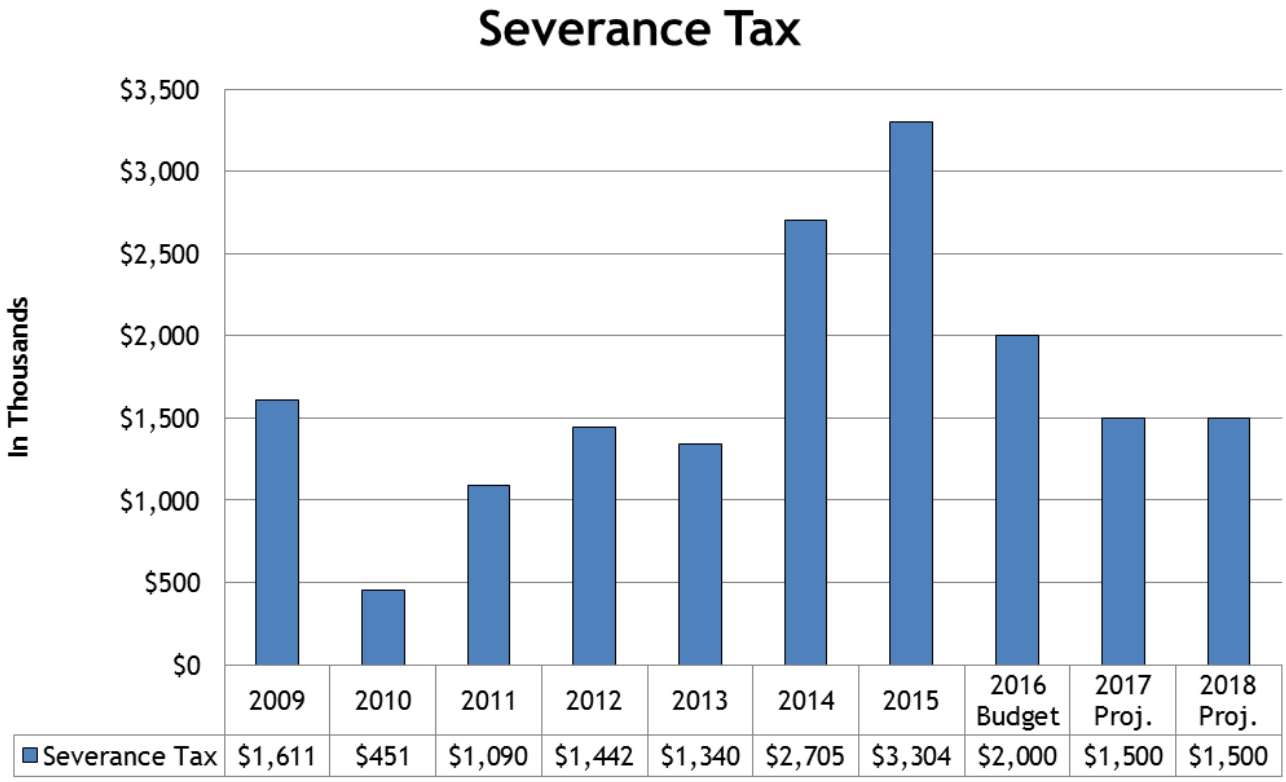
Collection Variables

Number of firms, and extent of each firm's operations.

Intergovernmental Revenue

State Shared: Severance Taxes Account: 4352

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Severance Tax	$1,611	$451	$1,090	$1,442	$1,340	$2,705	$3,304	$2,000	$1,500	$1,500

General Fund: Intergovernmental

State Shared: Federal Mineral Funds Account: 4355

Description

Under the Federal Mineral Leasing Act, approximately 49% of those rentals and royalties from mineral production on federal lands are returned back to the state of origin for planning, construction and maintenance of public facilities in areas socially and economically impacted by the mineral leasing development that occurs on federal lands. The General Assembly has determined that a portion of the state's share of these federal royalty payments are to be directly distributed back to those counties, municipalities and school districts impacted by mineral production on federal lands.

Legal Basis

CRS 34-63-102(5.4)(c)(II)

Current Rate/Fee

The Executive Director, in consultation with the Energy and Mineral Impact Assistance Advisory Committee, will determine factor weightings by June 1st of each year. After consultation with the Energy and Mineral Impact Advisory Committee, the Executive Director has set a weight of 35% for Colorado Employee Residence Reports and 65% for the county proportion of federal mineral lease revenue generated.

Collection/Administration

The county pool allocation of federal mineral lease revenue is determined by the Department of Local Affairs using statutory criteria; statute further establishes a process to determine how the county pools are distributed to counties and municipalities. Three factors determine the sub county allocation to each municipality and the county government (C.R.S. 34-63-102(5.4)(c)(II)).1) The proportion of residents in the unincorporated areas or municipalities employed in mineral 2) The proportion of the population of unincorporated areas or municipalities to the total county 3) The proportion of road miles in unincorporated areas or municipalities to the total road miles in extraction to the total employed in the county population.

Exemptions

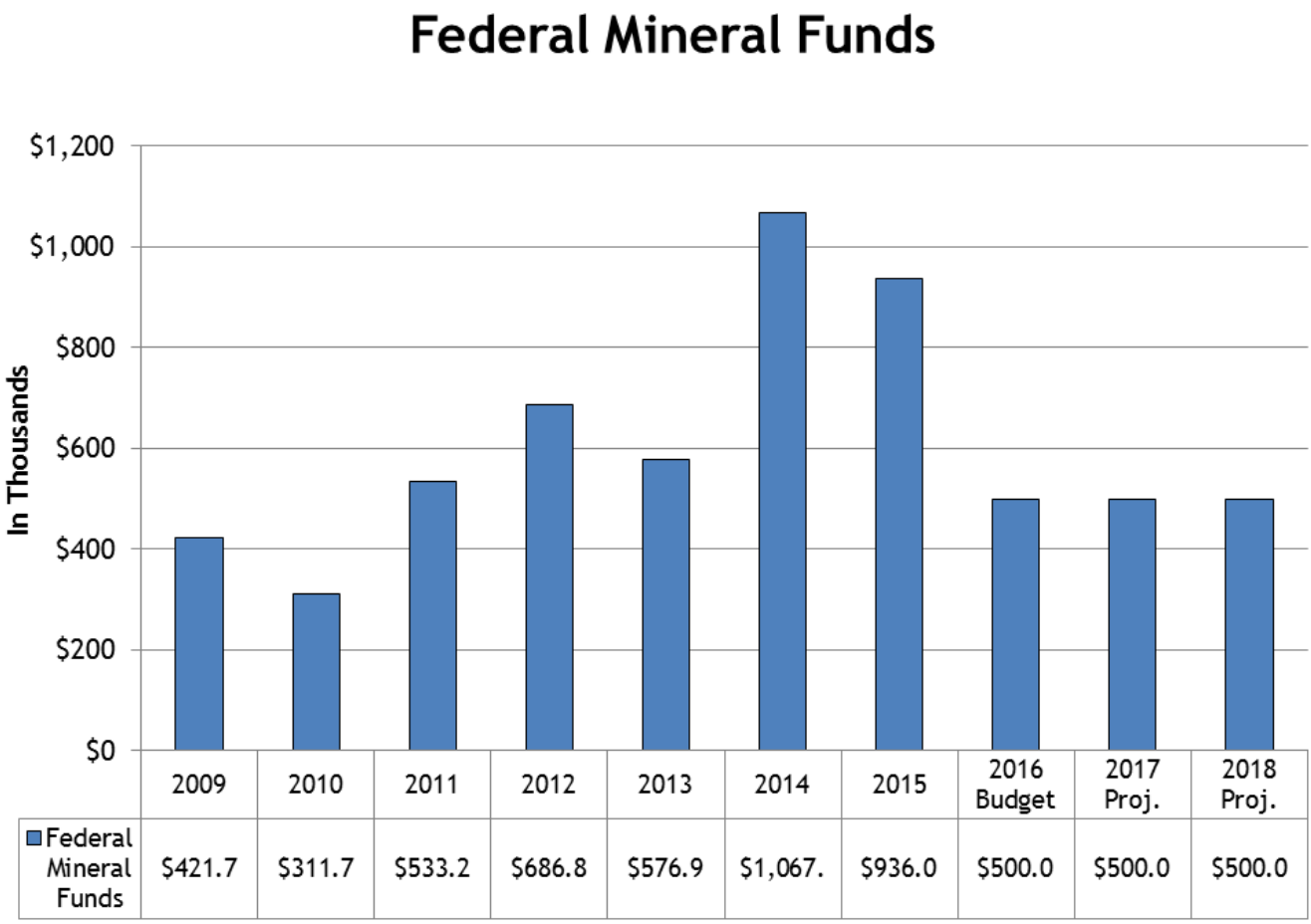
None

Collection Variables

The sub county factor weightings determined by the Executive Director shall be uniform across the state, except that C.R.S. 34-63-102(5.4)(c)(IV) allows for two instances 1) Memorandum of Understanding. 2) Executive Director Alternative Allocation. After consultation with the Energy and Mineral Impact Assistance Advisory Committee, the Executive Director of the Department of Local Affairs may establish an alternative weighting of the employee, population and road miles factors for a specific county pool, "in order to more fairly distribute the gross receipts among the county and all municipalities contained therein" (C.R.S. 34-63-102(5.4)(c)(IV)(B)). The Executive Director will set any alternative distribution weightings prior to the August 31st distribution. Population and road miles, or; county, as established by a locally defined formula.

State Shared: Federal Mineral Funds — Account: 4355

Ten Year Collection History



General Fund: Licenses and Permits

Licenses & Permits — Accounts: 4211-4251

Description

These are fees charged on activities regulated by standards adopted by the City of Greeley through an ordinance for the health, safety, and welfare of the public.

The primary license and permit fee categories are business licenses and building permits. All businesses that operate in the City of Greeley must obtain a business license; and a permit must be issued by the City before any construction, alteration, moving, demolition, or repair is performed on a new or existing structure within the city limits.

All heating/air conditioning, and tree trimming contractors must take a written test to obtain a license from the City of Greeley to conduct business within the City limits.

Legal Basis

Building Permits: CRS 6-7-106, Municipal Code Section 16.04.100; all other licenses and permits: CRS 31-15-501, and Municipal Code Sections 6.04.010 through 6.04.700.

Current Rate/Fee

See the Directory of Fees and Charges for Services for current fees. Note: Licenses are renewed annually.

Collection/Administration

The Finance Department issues all business licenses and collects the appropriate fees. The Building Inspections Division of the Community Development Department issues all building permits and collects all but cash transactions on those fees, which are collected by the Finance Department. The Public Works Department issues permits for house moving, banners, and street/utility cuts, and Finance collects fees.

Exemptions

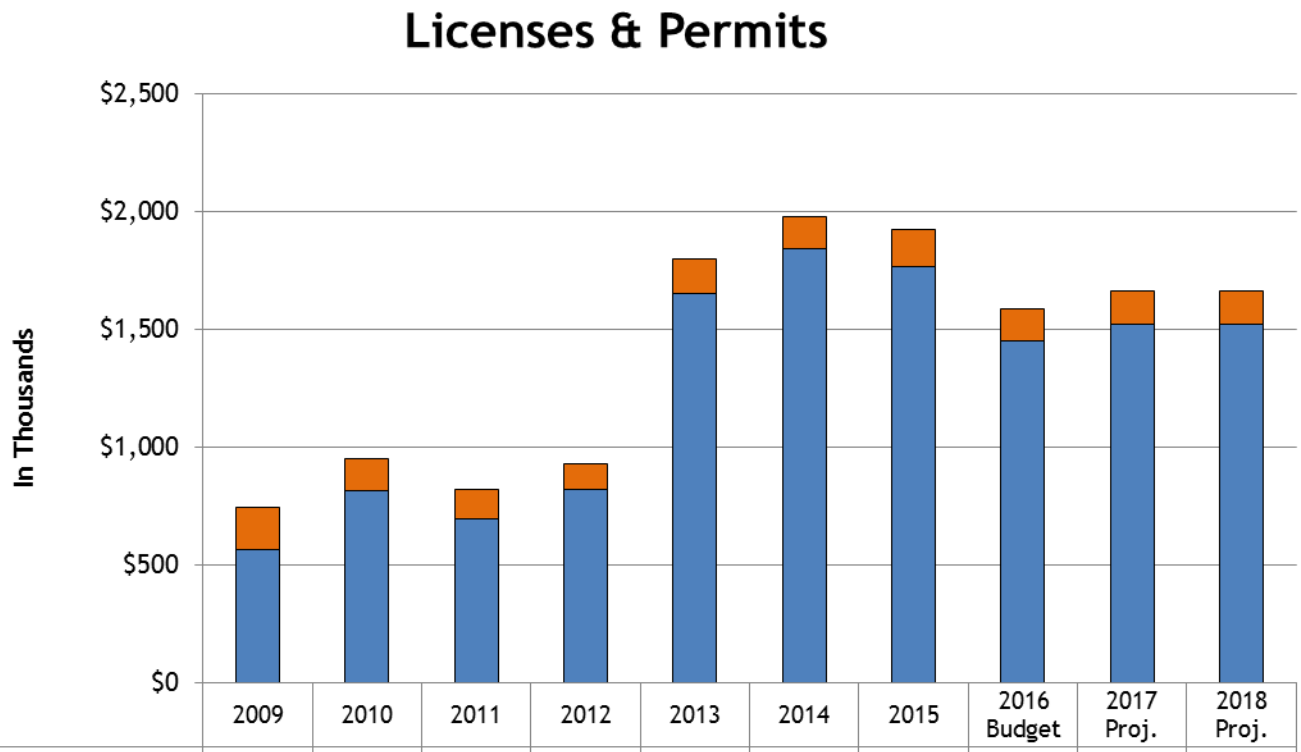
The Mayor and appropriate officials are authorized to sign an agreement with Weld County for the waiver of certain building fees within the other entity's jurisdiction. Fees are waived for federal and state projects with the exception of state highway construction.

Collection Variables

Economy

Licenses & Permits — Accounts: 4211-4251

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Other Licenses & Permits	$180	$139	$124	$109	$143	$135	$157	$136	$139	$141
Building Permits & Plan Check Fees	$564	$814	$699	$823	$1,656	$1,844	$1,769	$1,450	$1,523	$1,523

General Fund: Other Revenue

County Buildings

Account: 5752

Description

This is funding received from Weld County for the operations and maintenance of County owned buildings at Island Grove Regional Park.

Legal Basis

Intergovernmental agreement with Weld County.

Current Rate/Fee

Dependent upon the expenditure budget for facilities less revenues from the rentals of the facilities.

Collection/Administration

The Culture, Parks, & Recreation Department prepares a budget of all needs (personnel, supplies/services and capital outlay) to both the City and Weld County. Weld County adopts the portion of the budget they determine to be reimbursable (rentals from the facilities fund other portion of budgeted expenditures). The Culture, Parks, & Recreation Department invoices Weld County two to three times a year and sends a copy of the paperwork to the Finance Department. Weld County then sends a check to the Finance Department.

Exemptions

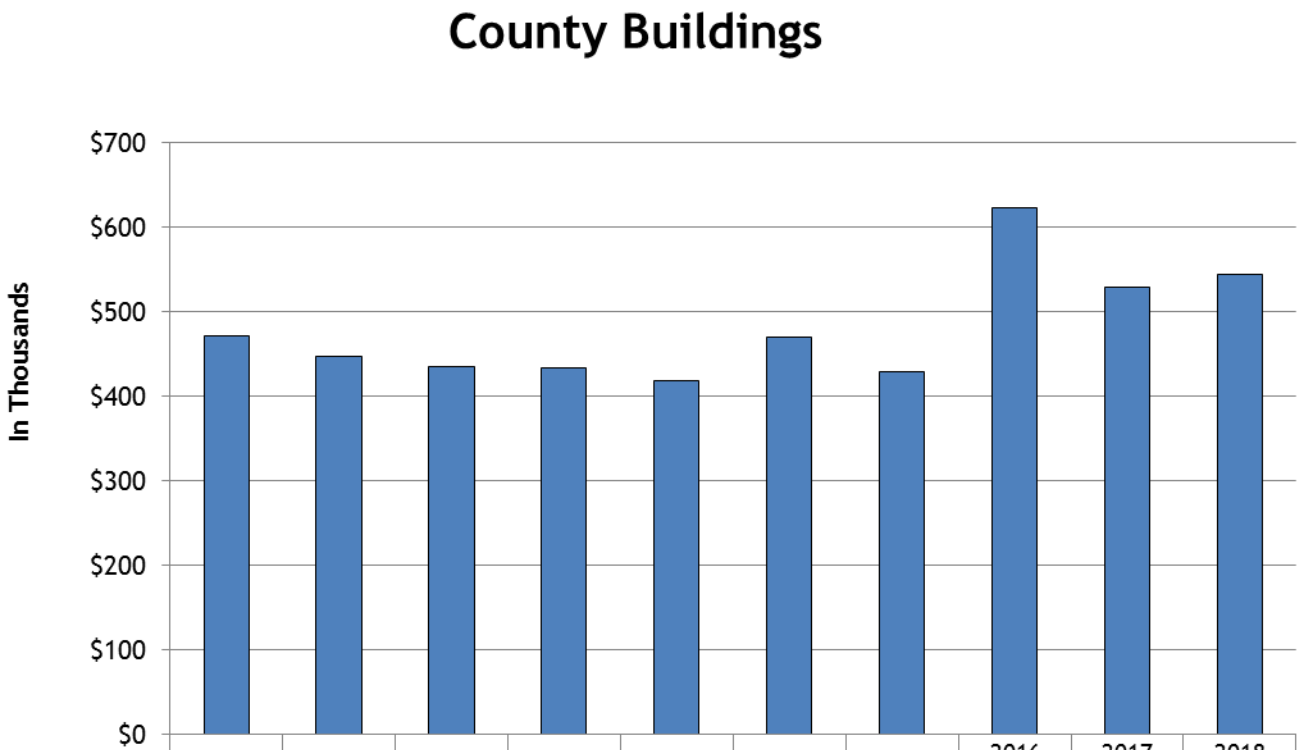
Expenditures Weld County does not agree to reimburse.

Collection Variables

Major repairs included in each year's budget (i.e., carpet, wall, covering replacements, window replacements), capital outlay included each year (i.e., floor cleaning equipment, bleachers, chairs, and tables), any variances in the budget for these facilities, Weld County's funding decisions.

County Buildings Account: 5752

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
County Buildings	$471.4	$448.0	$435.6	$434.5	$418.0	$469.5	$428.6	$623.7	$528.8	$543.8

General Fund: Other Revenue

Rents from Facilities

Account: 5633

Description

These are fees and charges for renting out City of Greeley facilities. These facilities include Park Shelters and recreation fields, Historical sites including the History Museum.

Legal Basis

Municipal Code Section 1.05.010 and 1.05.020

Current Rate/Fee

See Current Rate and Fee Schedule

Collection/Administration

Fees are collected by the individual department as the different facilities are used.

Exemptions

None

Rents from Facilities Account: 5633

Collection Variables

Different seasons that affect outdoor facilities rents. The rates charged for the different facilities.

Ten Year Collection History

	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Rents From Facilities	$825	$812	$814	$826	$974	$983	$1,070	$909	$952	$976

General Fund Taxes

Franchise Taxes: Telephone Tax — Account: 4163

Description

This is a tax imposed for the privilege of engaging in the occupation of providing telephone services in the City.

Legal Basis

Municipal Code Section 4.12.

Current Rate/Fee

$8.28 per account per year.

Collection/Administration

The Finance Department collects fees on a quarterly basis. The City has the right to perform an audit to verify proper calculation of the amount paid to the City.

Exemptions

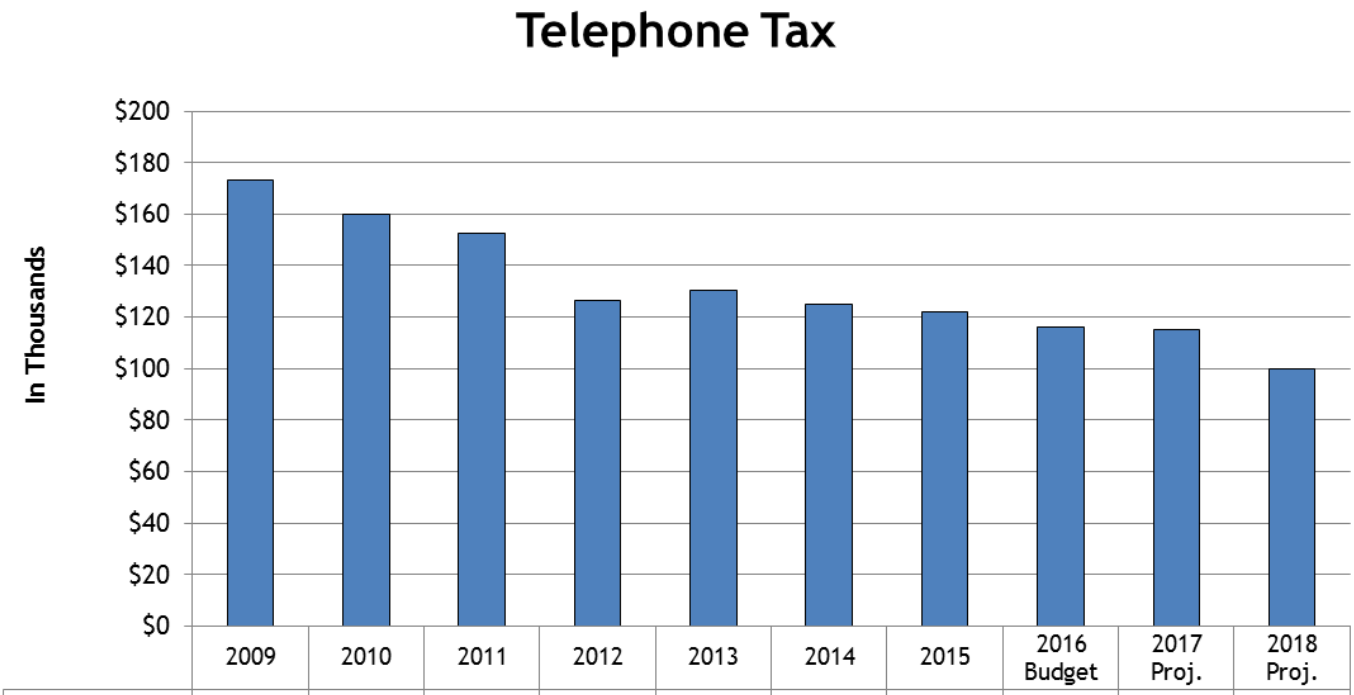
None

Collection Variables

Actual number of account subscribers.

Franchise Taxes: Telephone Tax — Account: 4163

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Telephone Tax	$173.3	$159.9	$152.7	$126.4	$130.5	$125.0	$122.0	$116.0	$115.0	$100.0

General Fund: Taxes

Occupation Taxes — Account: 4171

Description

This is a fee related to liquor establishments within the City limits designed to offset the costs of police services.

Legal Basis

Municipal Code Sections 6.16.380 and 6.16.120.

Current Rate/Fee

Establishment Type:		Occupational Fee:
Retail 3.2 Beer:	Consumption off premises	$ 250
	Consumption on/off premises	$ 500
Retail Liquor Store		$ 500
Drug Store		$ 500
Beer and Wine License		$ 600
Beer, Wine, and Liquor License:	Hotel/Restaurant	$ 1,500
	Tavern	$ 2,000
	Club	$ 500
	Arts	$ 500
Optional Premises		$ 2,000

Collection/Administration

A Business pays the City Clerk's Office at the time the liquor license fees for the establishment are paid.

The Finance Department collects fees on a quarterly basis. The City has the right to perform an audit to verify proper calculation of the amount paid to the City.

Exemptions

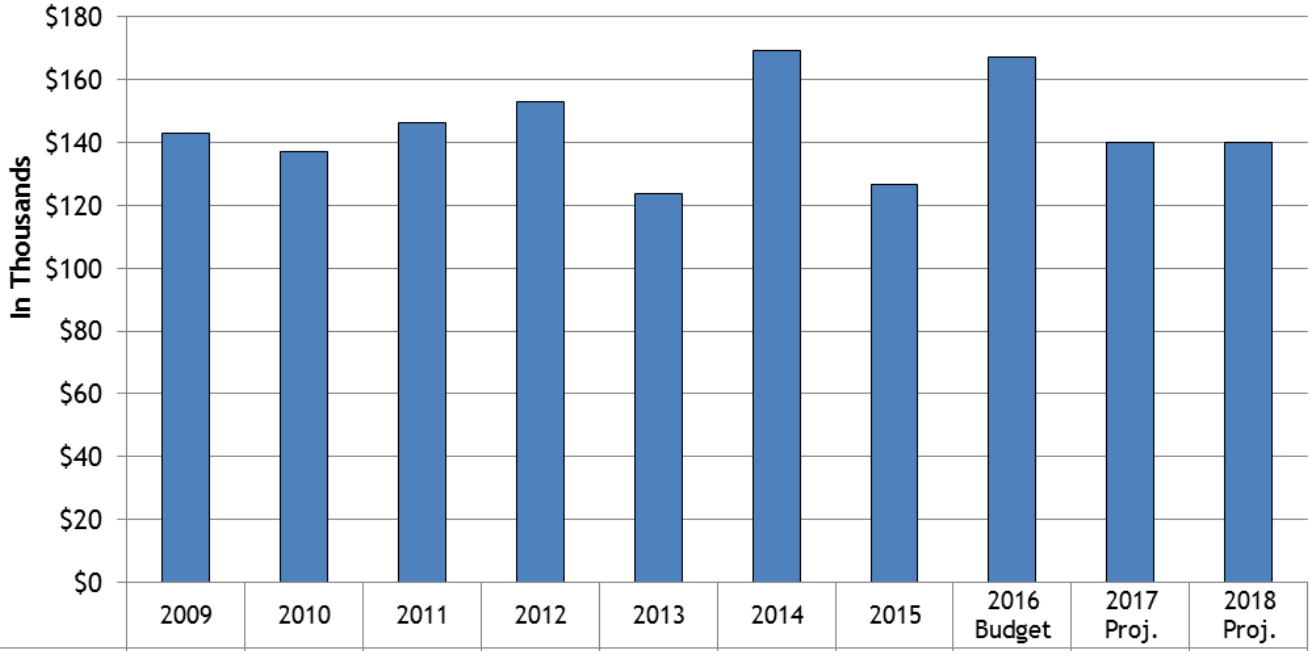
None

Occupation Taxes Account: 4171

Collection Variables

Number of establishments selling alcohol and type of establishments selling alcohol.

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Occupation Taxes	$142.9	$137.1	$146.3	$153.1	$123.7	$169.1	$126.5	$167.0	$140.0	$140.0

General Fund: Taxes

Property Taxes

Accounts: 4111-4112

Description

This tax is levied according to the value of the property. The State mandates through the Gallagher Amendment the assessment percentage applied to the actual value of the property, determined by the County Assessor's Office. The current assessment percentage for residential property is 7.96% and 29.0% for all other property. The current mill levy is then applied to each $1,000 of assessed value.

Calculation method example: $100,000 residential property actual value
x 7.96% = $7,960 assessed value / 1,000 = 7.96
7.96 x 11.274 (current mill levy) = $89.75 City property tax due

Restated: ($100,000 x 7.96%)/1000) x 11.274 = $89.75

Legal Basis

CRS Title 39-1-101, Municipal Code Section 4.16.120.

Current Rate/Fee

11.274/$1,000 assessed property value.

Collection/Administration

Property owners in the City limits remit this tax to the Weld County Treasurer.

Exemptions

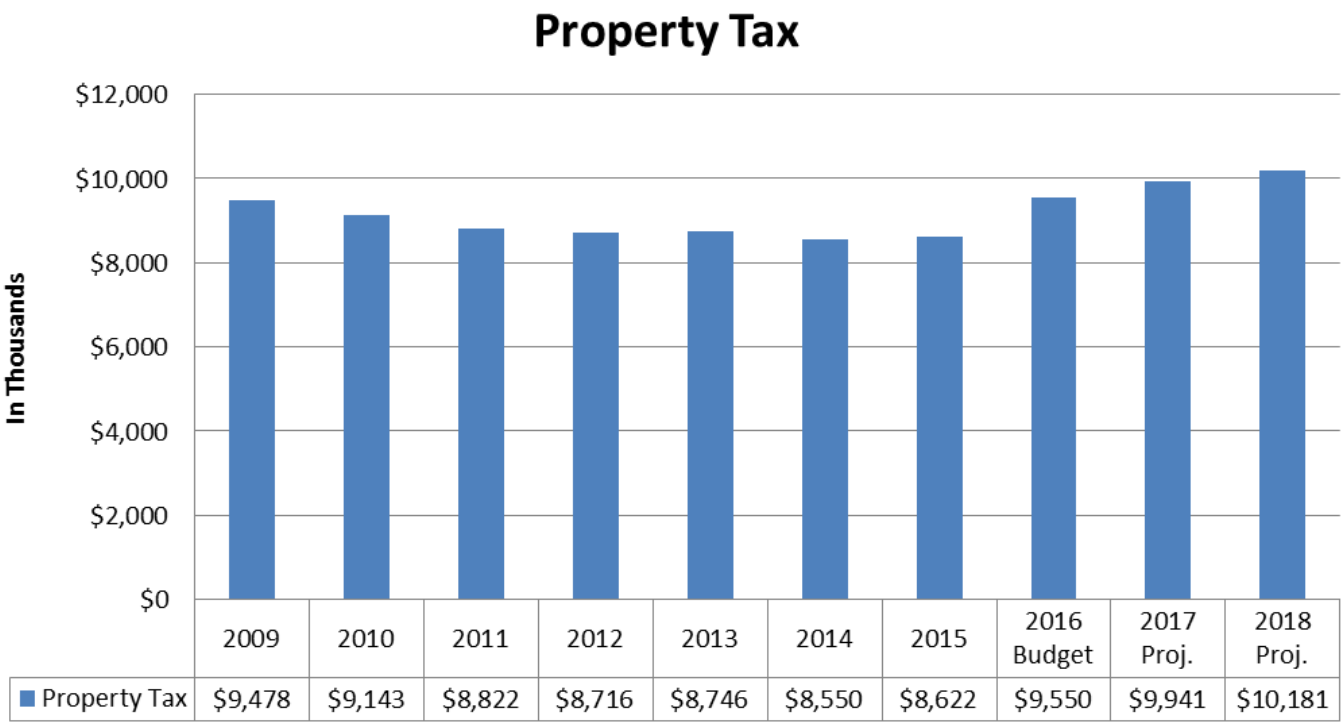
Tax exempt properties (i.e. government property).

Collection Variables

Assessed valuation percentage, mill levy, property improvements.

Property Taxes — Accounts: 4111-4112

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Property Tax	$9,478	$9,143	$8,822	$8,716	$8,746	$8,550	$8,622	$9,550	$9,941	$10,181

Convention & Visitors: Taxes

Other Taxes: Lodging Tax — Account: 4151

Description

This is a tax levied on guests lodging in hotels, motels, and campgrounds located within the City limits.

Legal Basis

Municipal Code Sections 4.08.005 and 4.08.020.

Current Rate/Fee

3% of the cost of lodging.

Collection/Administration

Each vendor collects the tax and remits the amount to the Director of Finance before the twentieth day of each month.

Exemptions

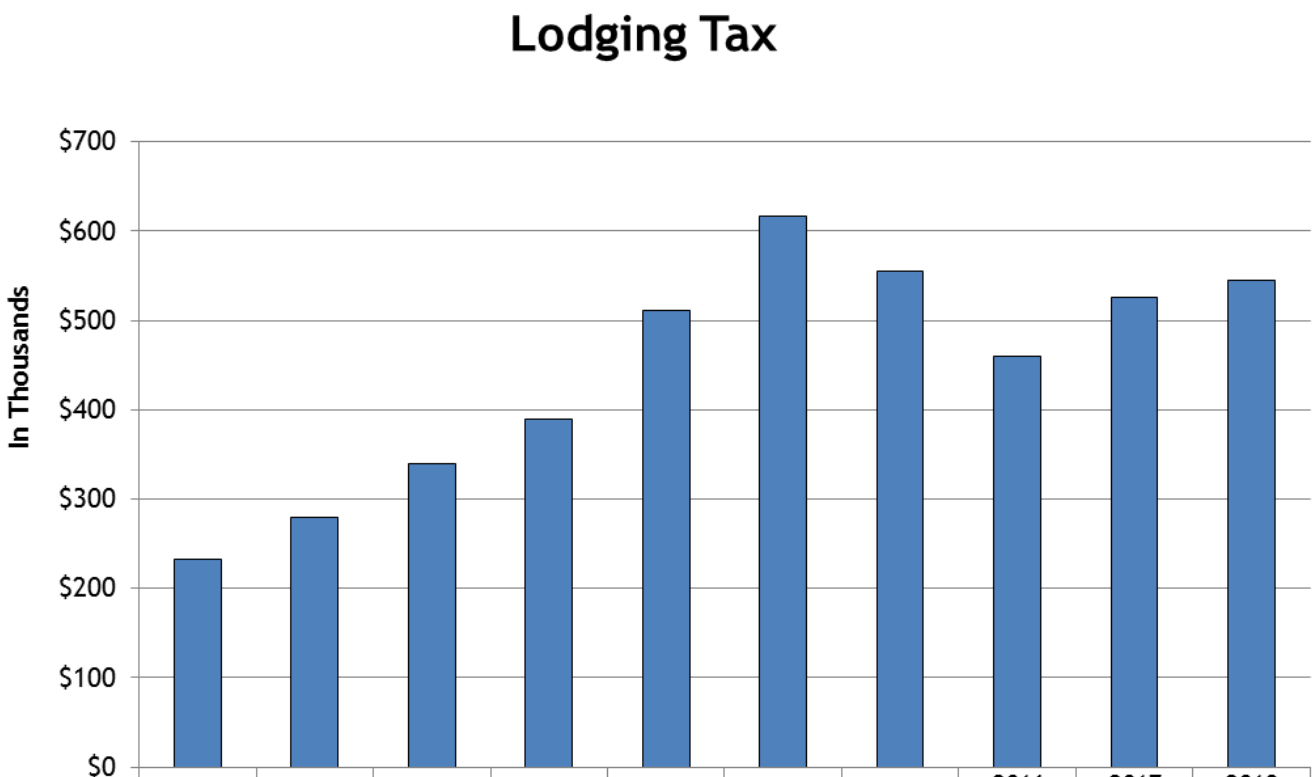
An occupant who has resided in a hotel for at least thirty days or who is a permanent resident in a hotel is exempt from this tax. All local, state and federal government sales are exempt.

Collection Variables

The number of lodgers and room rates (an average of $97 per night).

Other Taxes: Lodging Tax — Account: 4151

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Lodging Tax	$232.8	$278.9	$339.7	$389.8	$510.9	$616.8	$554.7	$459.0	$525.0	$545.0

Streets & Roads: Charges for Services

Highway Maintenance Agreement Account: 4451

Description

Intergovernmental agreements with the Colorado Department of Transportation (COOT) for the maintenance of State roads and signals within the City of Greeley.

Legal Basis

Intergovernmental agreements with Colorado Department of Transportation

Current Rate/Fee

COOT annually pays the City$ 1,950 per lane mile for snow removal, pothole repair, minor patching, crack seal, fence and guard rail repair, monitoring signage, and storm water maintenance for three detention ponds west of 71st Avenue adjacent to the highway. CDOT also reimburses for Signal Maintenance of $3600 per year per signal and $3000 per year per lane mile for signs and markings.

Collection/Administration

Colorado Department of Transportation pays the city on an annual basis based on the rates, signals, and miles specified in the intergovernmental agreement.

Exemptions

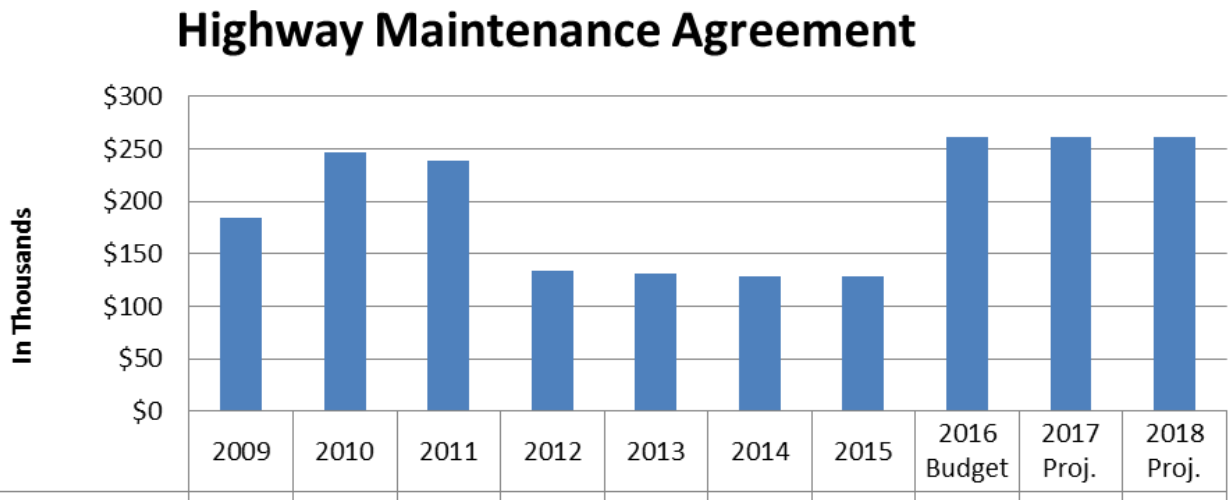
None

Highway Maintenance Agreement Account: 4451

Collection Variables

Number of lane miles and signals maintained by the City of Greeley for the Colorado Department of Transportation.

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Highway Maintenance Agreement	$184.8	$246.4	$238.7	$133.9	$131.6	$128.5	$128.5	$261.5	$261.5	$261.5

Streets & Roads: Intergovernmental

County Shared: Road and Bridge Tax — Account: 4361

Description

This is a tax based on the county road and bridge mill levy applied to the City of Greeley assessed valuation. One half of the revenue generated is shared with all municipalities in the County. The ratio of Greeley's assessed valuation to the total county assessed valuation determines the portion the City receives.

Legal Basis

CRS 43-2-202 and 43-2-203

Current Rate/Fee

Greeley's assessed valuation/County's Assessed Valuation is the City's percentage applied to half of the Road & Bridge levy.

Collection/Administration

The tax is collected by the Weld County Treasurer, who distributes it to the municipalities in the County.

Exemptions

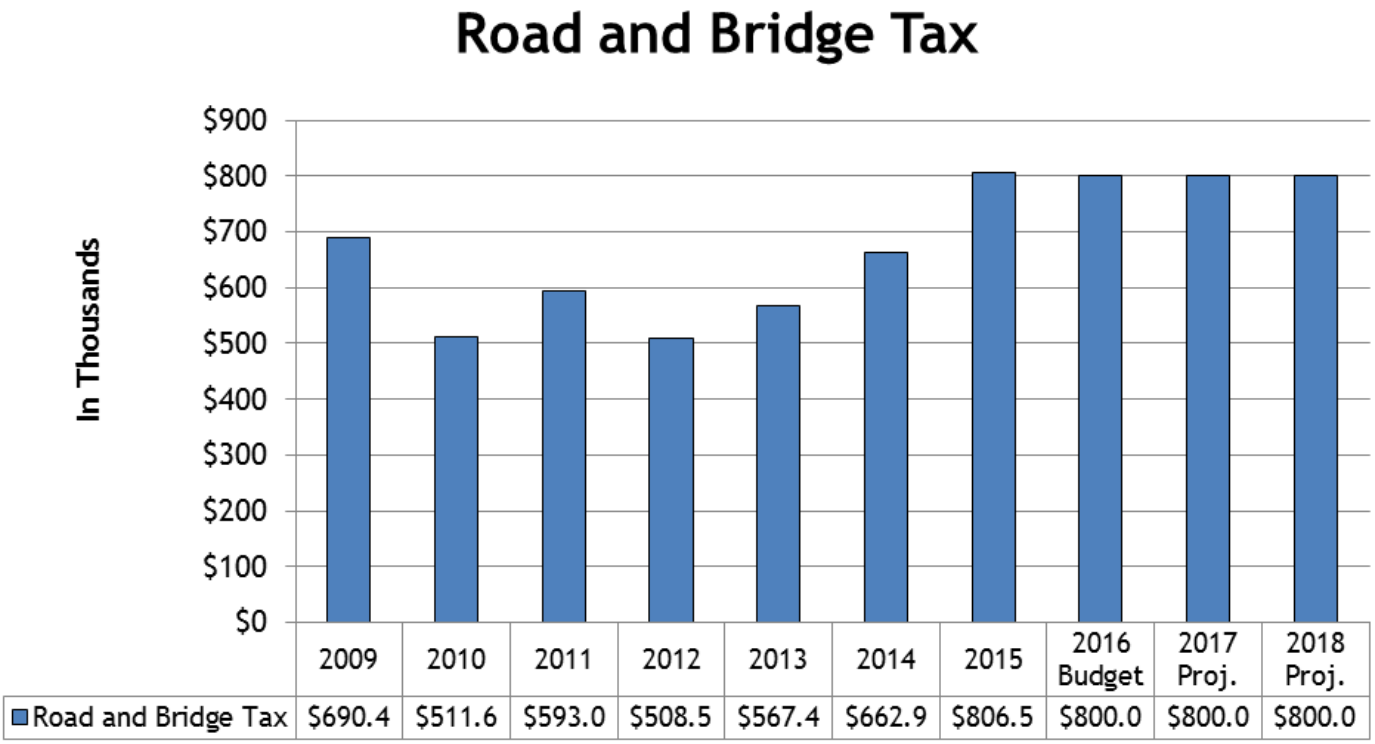
None

Collection Variables

Mill levy, assessed valuation

County Shared: Road and Bridge Tax Account: 4361

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Road and Bridge Tax	$690.4	$511.6	$593.0	$508.5	$567.4	$662.9	$806.5	$800.0	$800.0	$800.0

Streets & Roads: Intergovernmental

County Shared: Special Registration Fees Account: 4362

Description

This is an annual fee on all motor vehicles, paid to renew license plates.

Legal Basis

CRS Title 42 Vehicles and Traffic

Current Rate/Fee

Dependent upon the type and age of the vehicle.

Collection/Administration

The fee is collected by the Weld County Treasurer's Office and distributed to the City.

Exemptions

None

Collection Variables

Rate of fee

County Shared: Special Registration Fees — Account: 4362

Ten Year Collection History

	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Special Registration Fees	$273.9	$271.8	$266.5	$267.3	$279.8	$292.1	$280.7	$320.0	$320.0	$320.0

Streets & Roads: Intergovernmental

State Shared: Highway User's Tax Account: 4353

Description

Highway User's Tax is collected by the state, and is distributed monthly throughout the state, counties and municipalities. It is based on a gas tax, and various vehicle registration, title, and license fees. Effective January 1, 1991, the tax is $.22 per gallon.

Legal Basis

CRS 43-4-205, 43-4-208, 39-27-102, and 39-27-102.5

Current Rate/Fee

Revenues from the basic $.22 tax and various fees and taxes are distributed on a 65-26-9 percentage share basis to the state, counties, and municipalities respectively. The city's share of the municipalities' percentages is based on the number of vehicles registered and miles of streets (with an 80-20 weighing formula) relative to other municipalities.

Collection/Administration

The State Department of Highways collects the tax and is responsible for distributing it on a monthly basis to the City.

Exemptions

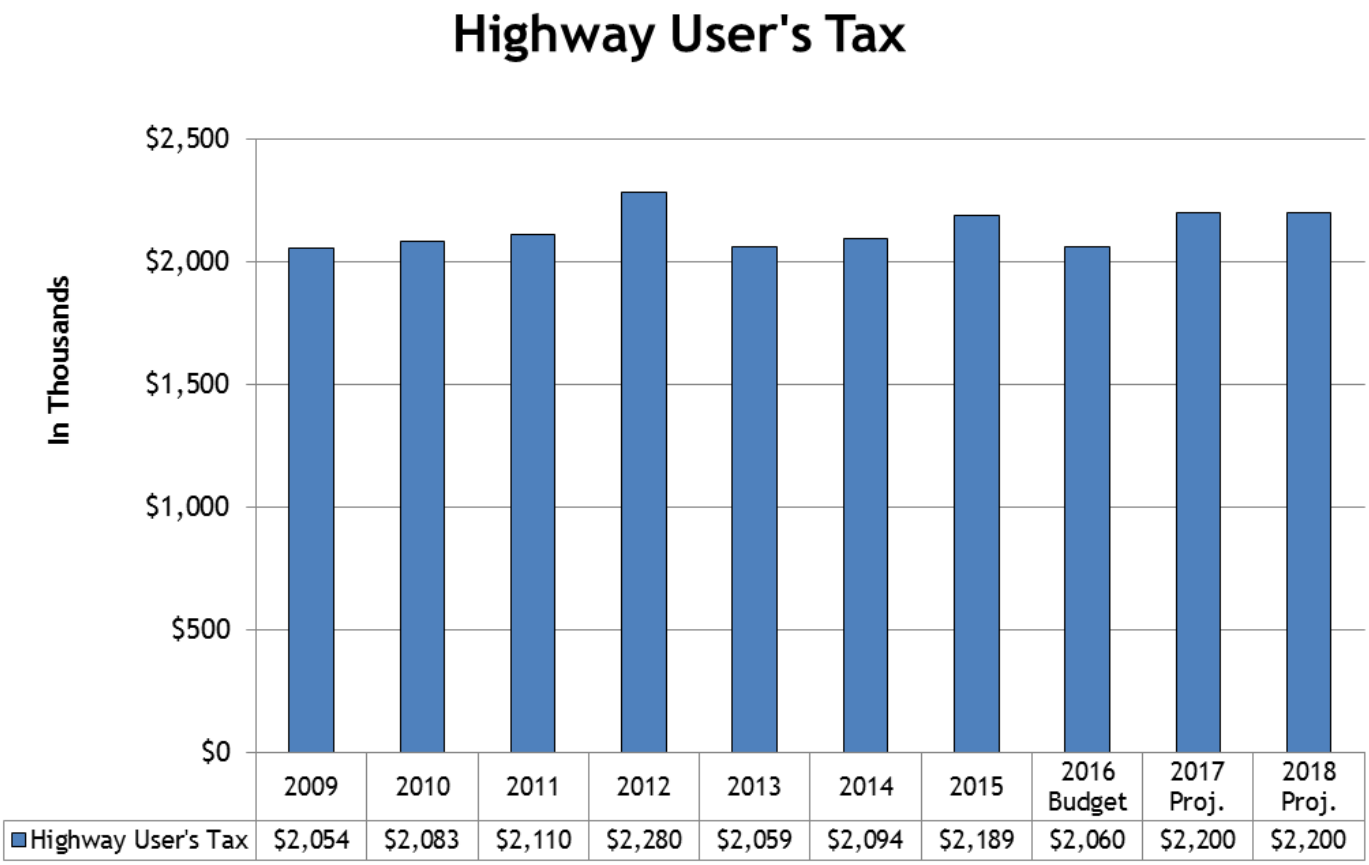
See CRS 39-27-102.5

Collection Variables

Gallons of gasoline and special fuels sold statewide, number of registered vehicles, and miles of streets.

State Shared: Highway User's Tax — Account: 4353

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Highway User's Tax	$2,054	$2,083	$2,110	$2,280	$2,059	$2,094	$2,189	$2,060	$2,200	$2,200

Streets & Roads: Taxes

Specific Ownership Tax — Account: 4121

Description

This tax is imposed on licensed motor vehicles registered in Colorado to assist in financing streets and roads and Greeley general improvement districts.

Legal Basis

CRS Title 42 Vehicles and Traffic

Current Rate/Fee

The state determines the tax rate. It is based on a percentage of the list price of the motor vehicle, adjusted for its age.

Year(s) of Service	Rate
1	2.10%
2	1.50%
3	1.20%
4	.90%
5-9	.45% or $10.00, whichever is greater
10 or more	$ 3.00

Collection/Administration

The Weld County Treasurer is responsible for collection and distribution of fees.

Exemptions

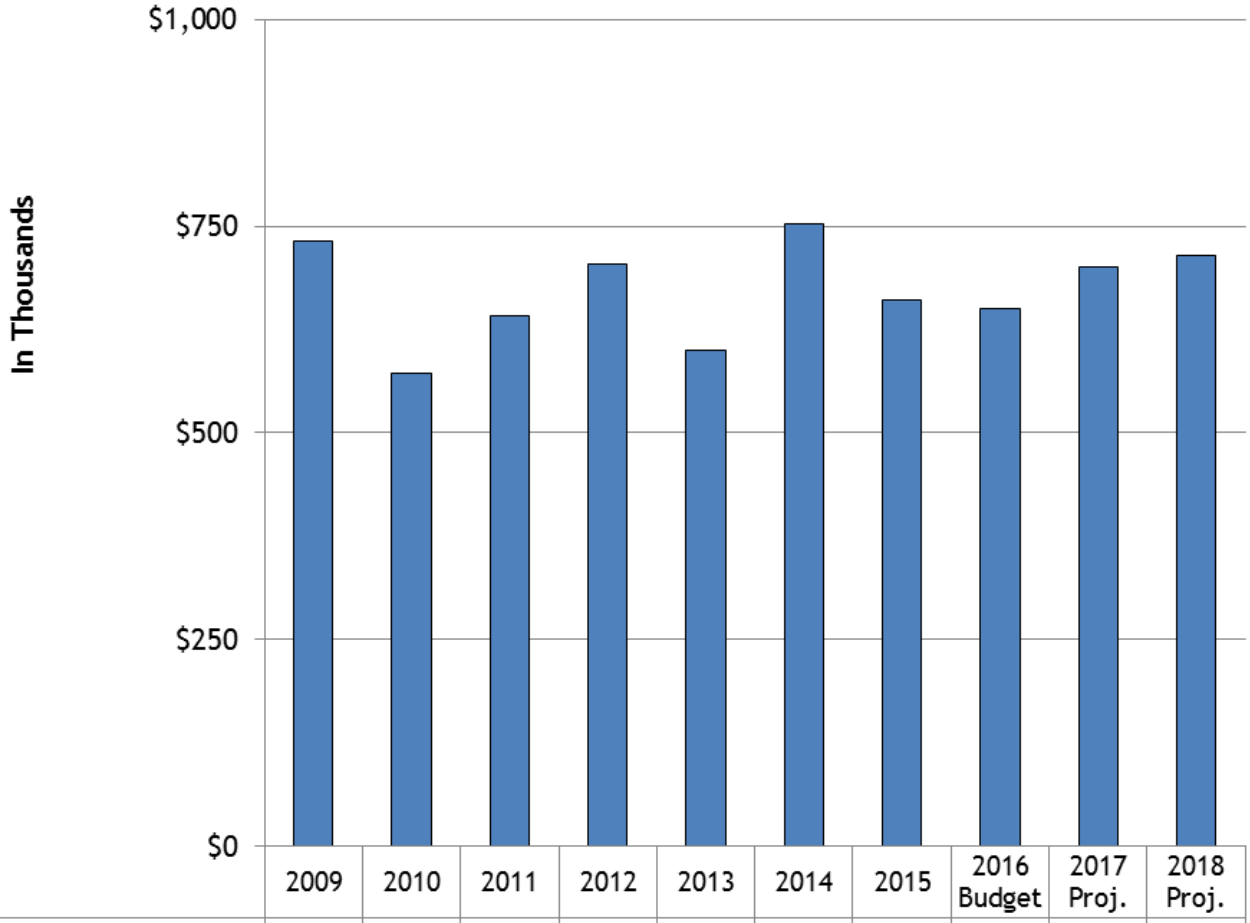
None

Collection Variables

Number of licensed vehicles in the County, age of the vehicles, and mill levy in the Greeley General Improvement District.

Specific Ownership Tax — Account: 4121

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Specific Ownership Tax	$732.4	$571.6	$642.0	$703.8	$600.6	$752.8	$660.7	$650.0	$700.0	$714.0

Conservation Trust: Intergovernmental

State Shared: Lottery Funds Account: 4354

Description

Counties, municipalities, and special districts receive lottery revenue from the State based on population estimates if they are involved in the Conservation Trust Fund. The City used the funds to pay debt issued on the Recreation/Senior Center and the Union Colony Civic Center through 2003 when the Recreation/Senior Center debt was completely paid. The balance of the funds was used for park maintenance.

Legal Basis

CRS 24-35-210 (4.1), CRS 33-60-104

Current Rate/Fee

Based on county, municipality, and special district population estimates participating in the Conservation Trust Fund.

Collection/Administration

The State collects the revenue, and then distributes it to counties, municipalities, and special districts.

Exemptions

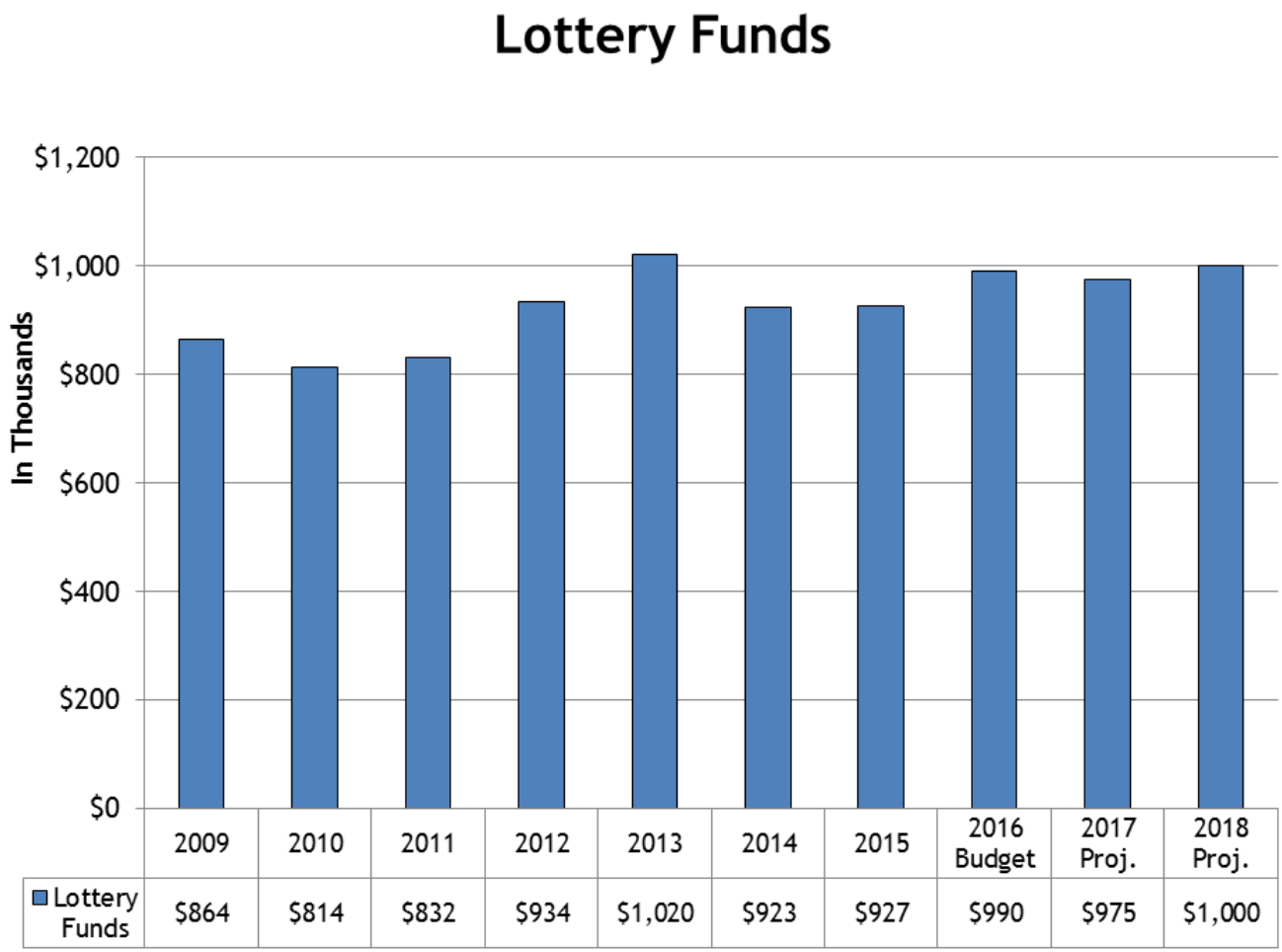
None

Collection Variables

Amount of total statewide lottery revenue, number of participants in the Conservation Trust Fund, and population estimates.

State Shared: Lottery Funds — Account: 4354

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Lottery Funds	$864	$814	$832	$934	$1,020	$923	$927	$990	$975	$1,000

Sales & Use Tax: Taxes

General Sales and Use Taxes — Accounts: 4131-4137, 4192

Description

Sales Tax: The City of Greeley levies a sales tax upon all sales, purchases, and leases of tangible personal property sold or leased by persons engaged in the City. Sales tax on food was approved by the voters in 1990 and 2000, but it is restricted to the maintenance and improvement of existing infrastructure and City facilities.

Use Tax: This is a tax levied upon the privilege of persons in the City to use, store, or consume tangible personal property located in the City, whether purchased or leased inside or outside the city limits.

Legal Basis

Sales Tax: CRS 29-2-106; Municipal Code Section 4.04.060. Use Tax: CRS 39-26-202, Municipal Code Section 4.04.190

Current Rate/Fee

4.11% (Excluding Food) (State also levies a 2.9% sales tax.)

3.46% on Food

Collection/Administration

The Director of Finance oversees the collection and administration of the sales and use taxes. Each vendor or lessor collects the sales tax and remits it to the City monthly, quarterly, or annually depending upon sales volume. Use tax is paid by the person using, storing, or consuming the tangible personal property.

Exemptions

Sales Tax: There is a 48% exemption for factory-built housing and mobile homes. Conditional sales contracts or deferred payment plans made before January 1, 1969 are exempt from sales tax. Motor fuels, medicine, governmental sales, religious and charitable sales, farm and livestock auctions, commercial seed and feed, cigarettes, newspapers, public utilities, farm machinery, construction and building materials are all exempt. See Greeley Municipal Code Sections 4.04.071 through 4.04.141. Tax exempt entities are exempt.

Use Tax: Items purchased for resale, state-taxed motor fuel, non-residents, governments, manufacturing and compounding materials, industrial and transportation energy sources, certain livestock, resident common carrier, public utility construction company purchases, or storage of construction and building materials are all exempt.

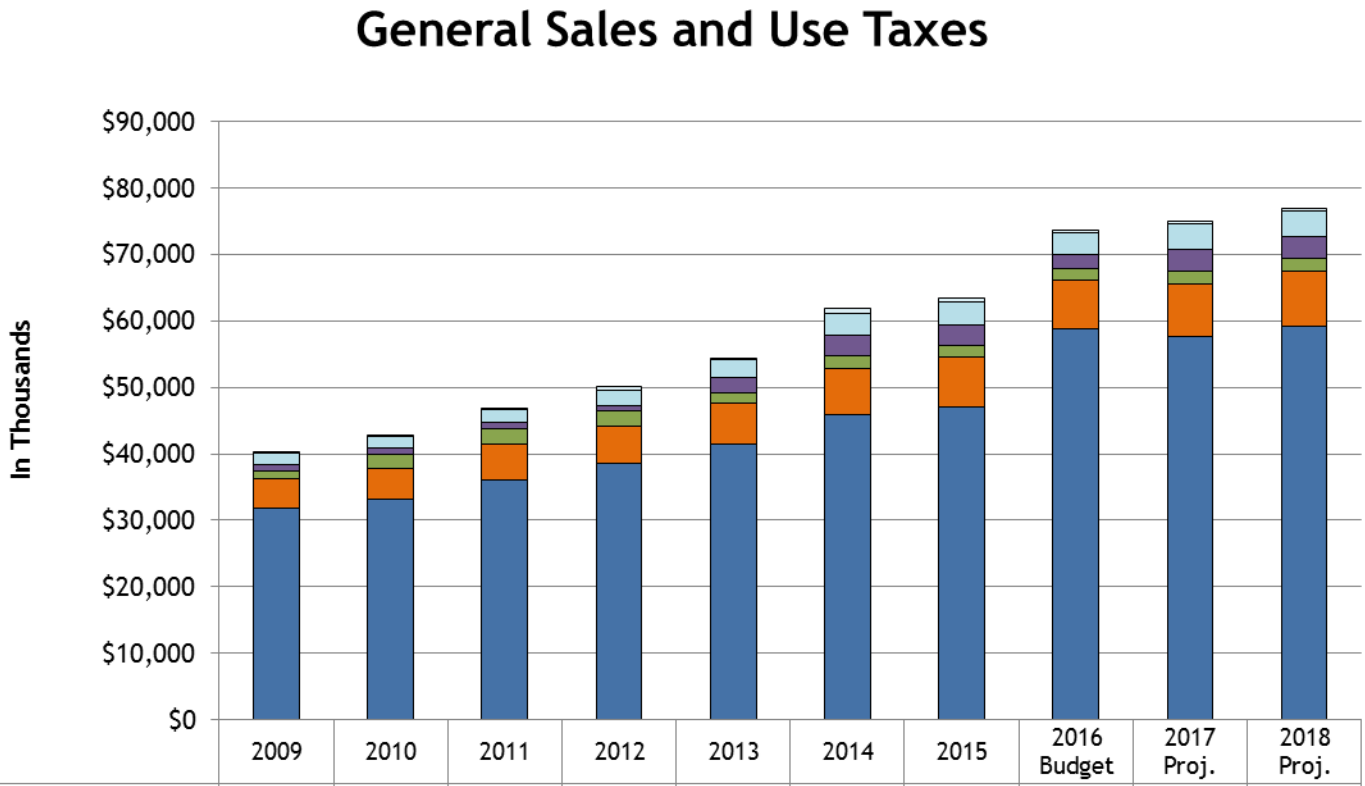
Rebate Program: Sales tax paid on food by citizens that earn income less than $23,350 for a single person or $26,700 for a couple (2015 figures) can be rebated $65 per person upon application at City Hall the months of February - May. (This information changes every year.)

General Sales and Use Taxes — Accounts: 4131-4137, 4192

Collection Variables

Volume of sales and the economy. Change in Tax Rates.

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Other Sales Tax	$134	$121	$165	$519	$258	$800	$650	$460	$439	$440
Auto Use Tax	$1,682	$1,782	$1,985	$2,330	$2,715	$3,246	$3,524	$3,171	$3,771	$3,880
Sales Tax on Building Permits	$1,042	$982	$1,058	$819	$2,301	$3,070	$3,058	$2,136	$3,244	$3,240
General Use Tax	$1,164	$2,036	$2,271	$2,288	$1,595	$1,864	$1,630	$1,869	$1,940	$1,976
Sales Tax on Food	$4,322	$4,614	$5,267	$5,565	$5,995	$6,879	$7,468	$7,332	$7,999	$8,159
General Sales Tax	$31,874	$33,247	$36,148	$38,539	$41,537	$45,957	$47,135	$58,723	$57,551	$59,222

Fire Protection Dev: Charges for Services

Fire Protection Development Fees Account: 4611

Description

These are fees imposed for building fire stations and providing for major fire protection facilities necessary to support new development.

Legal Basis

Municipal Code Sections 4.64 and 4.64.070.

Current Rate/Fee

Type of Development:	Amount:
ESIDENTIAL	(Per Housing Unit)
Single Family-Detached	$545
Multi-family	$409
Mobile Home/Other	$572
NON-RESIDENTIAL	(Per 1000 SF)
Retail/Commercial	$667
Office	$313
Industrial	$124
Warehousing	$59
Public/Institutional	$238
Oil and Gas Well, per wellhead	$272

Collection/Administration

The Building Inspections Division collects the fees prior to the issuance of the Certificate of Occupancy.

Exemptions

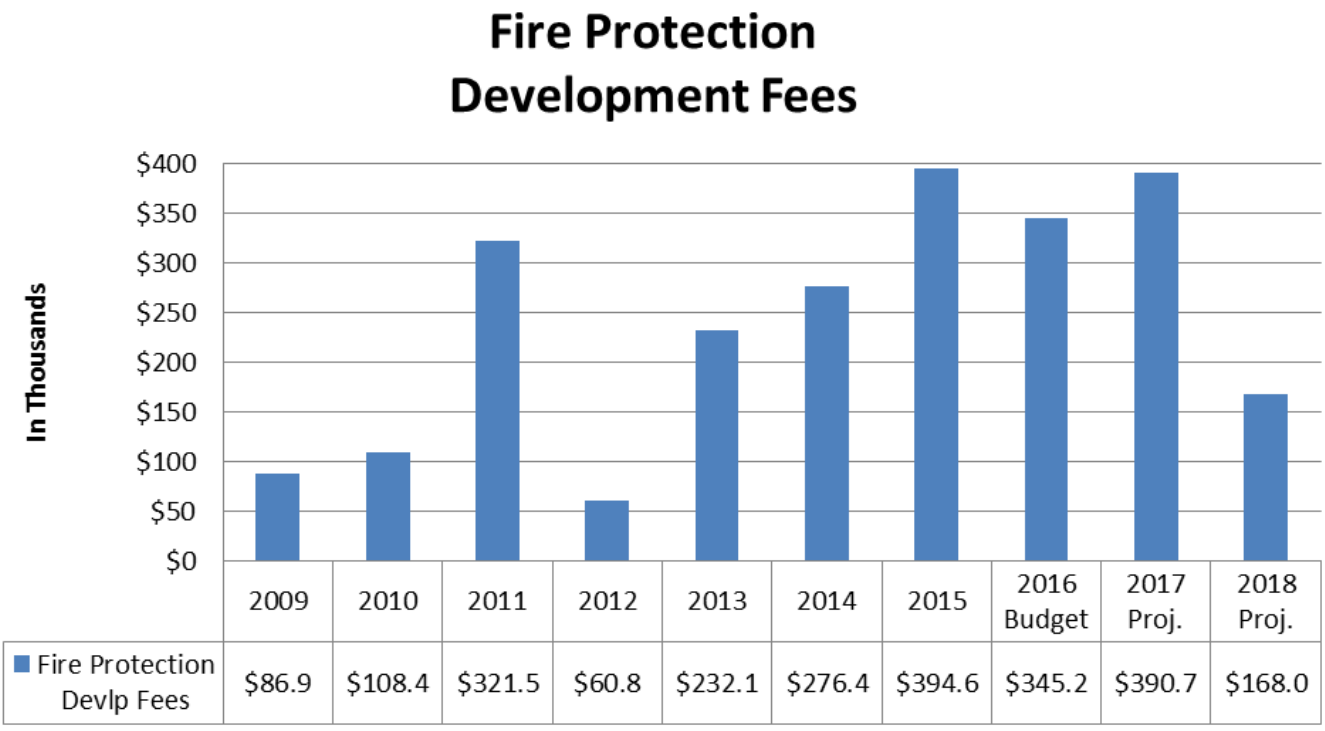
Reconstruction, expansion or replacement of a residential or non-residential unit existing on the effective date of the code. Any other type of development for which the applicant can demonstrate that the proposed land use and development will produce no more impacts from such site over and above the prior impacts.

Fire Protection Development Fees — Account: 4611

Collection Variables

Number of new construction projects, type of construction project (residential versus commercial), and rate established for the fee.

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Fire Protection Devlp Fees	$86.9	$108.4	$321.5	$60.8	$232.1	$276.4	$394.6	$345.2	$390.7	$168.0

Police Development: Charges for Services

Police Development Fees — Account: 4611

Description

These are fees necessary to ensure proper support for police protection in new development.

Legal Basis

Municipal Code Sections 4.64 and 4.64.060

Current Rate/Fee

Type of Development:	Amount:
RESIDENTIAL	(Per Housing Unit)
Single Family-Detached	$ 122
Multi-family	$ 92
Mobile Home/Other	$ 128
NON-RESIDENTIAL	(Per 1000 sq. ft.)
Retail/Commercial	$ 149
Office	$ 70
Industrial	$ 28
Warehousing	$ 53
Public/Institutional	$ 53
Oil and Gas Well, per wellhead	$ 60

Collection/Administration

The Building Inspections Division collects the fees prior to the issuance of the Certificate of Occupancy.

Exemptions

Reconstruction, expansion or replacement of a residential or non-residential unit existing on the effective date of the code.

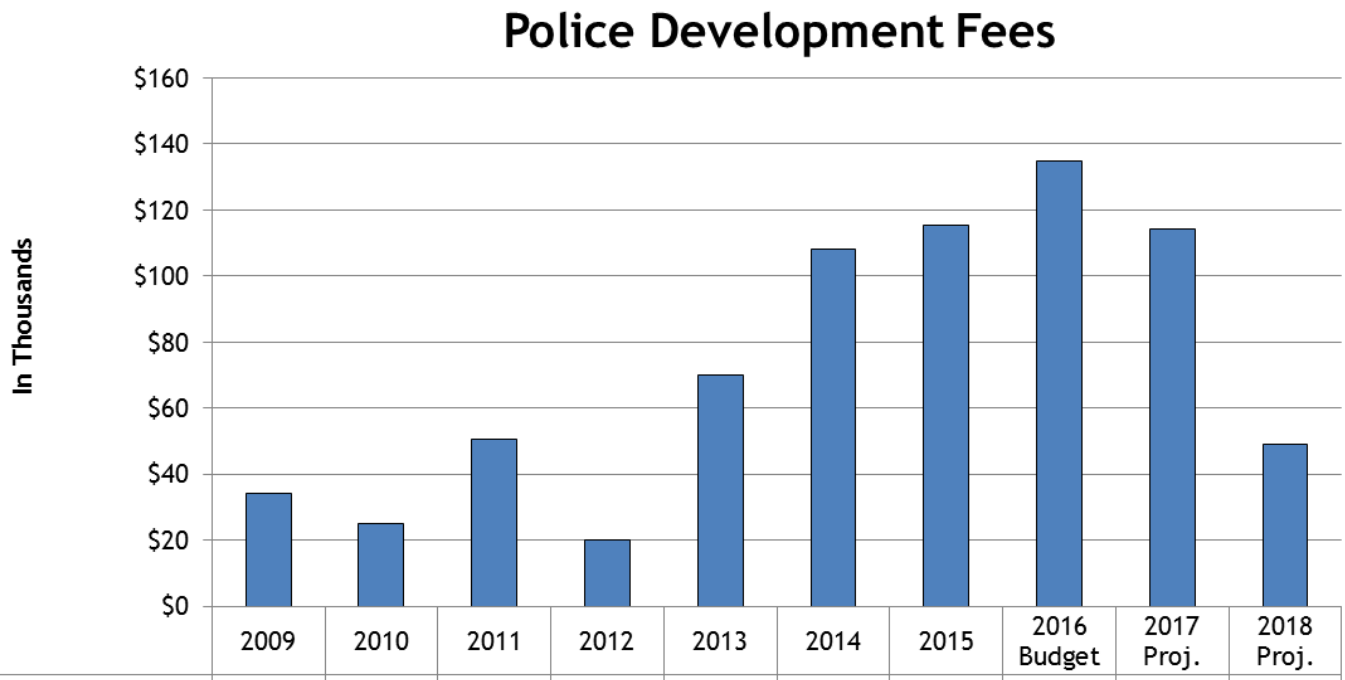
Any other type of development for which the applicant can demonstrate that the proposed land use and development will produce no more impacts from such site over and above the prior impacts.

Police Development Fees — Account: 4611

Collection Variables

Number of new construction projects, type of construction project (residential versus commercial), and rate established for the fee.

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Police Development Fees	$34.2	$24.9	$50.5	$19.9	$70.2	$108.0	$115.4	$134.9	$114.3	$49.1

Road Development: Charges for Services

Transportation Development Fees — Account: 4611

Description

These are fees imposed for infrastructure improvements necessary to support new development.

Legal Basis

Municipal Code Sections 4.64 and 4.64.110.

Current Rate/Fee

Base Level Category:	Fee:
RESIDENTIAL	(Per unit)
Single-family residential, per dwelling unit	$3,793
Multifamily residential, per dwelling unit	$2,449
Mobile Home Park, per site	$1,136
NON-RESIDENTIAL	(Per 1000 sq. ft.)
Retail/Commercial	$5,021
Office	$4,440
Industrial	$1,536
Warehousing	$1,432
Public/Institutional	$2,487
Oil and Gas Well, per wellhead	$1,748

Collection/Administration

The Building Inspections Division collects the fees prior to the issuance of the Certificate of Occupancy.

Exemptions

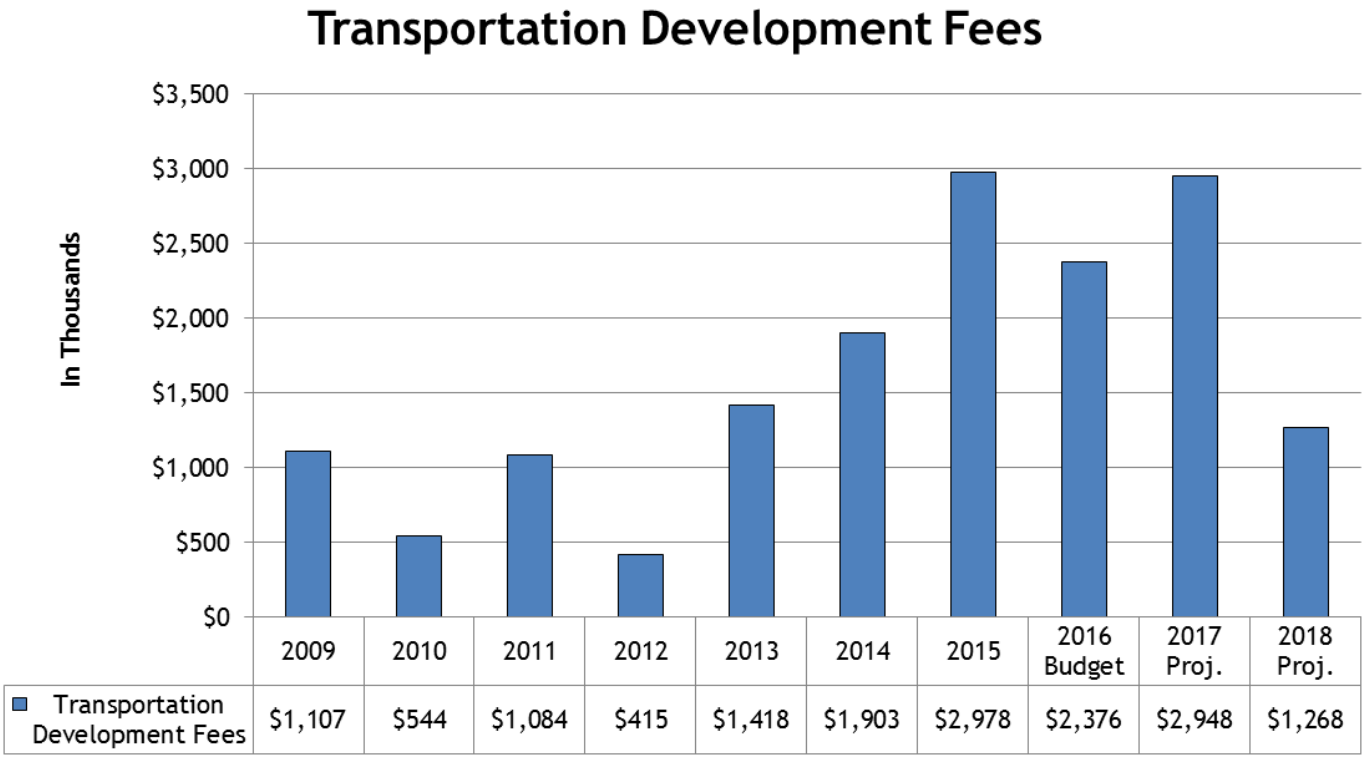
Reconstruction, expansion or replacement of a residential or non-residential unit existing on the effective date of the code. Any other type of development for which the applicant can demonstrate that the proposed land use and development will produce no more impacts from such site over and above the prior impacts.

Collection Variables

Number of new construction projects, type of construction project (residential versus commercial), and rate established for the fee.

Transportation Development Fees — Account: 4611

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Transportation Development Fees	$1,107	$544	$1,084	$415	$1,418	$1,903	$2,978	$2,376	$2,948	$1,268

Park Development: Charges for Services

Park Development Fees

Account: 4611

Description

These are fees imposed for infrastructure improvements necessary to support new development.

Legal Basis

Municipal Code Section 4.64.080

Current Rate/Fee

Type of Development:	Amount:
Single-family residential, per dwelling unit	$ 2,832
Multifamily residential, per dwelling unit	$ 2,124
Mobile Home Park, per space	$ 2,973

Collection/Administration

The Building Inspections Division collects the fees prior to the issuance of the Certificate of Occupancy.

Exemptions

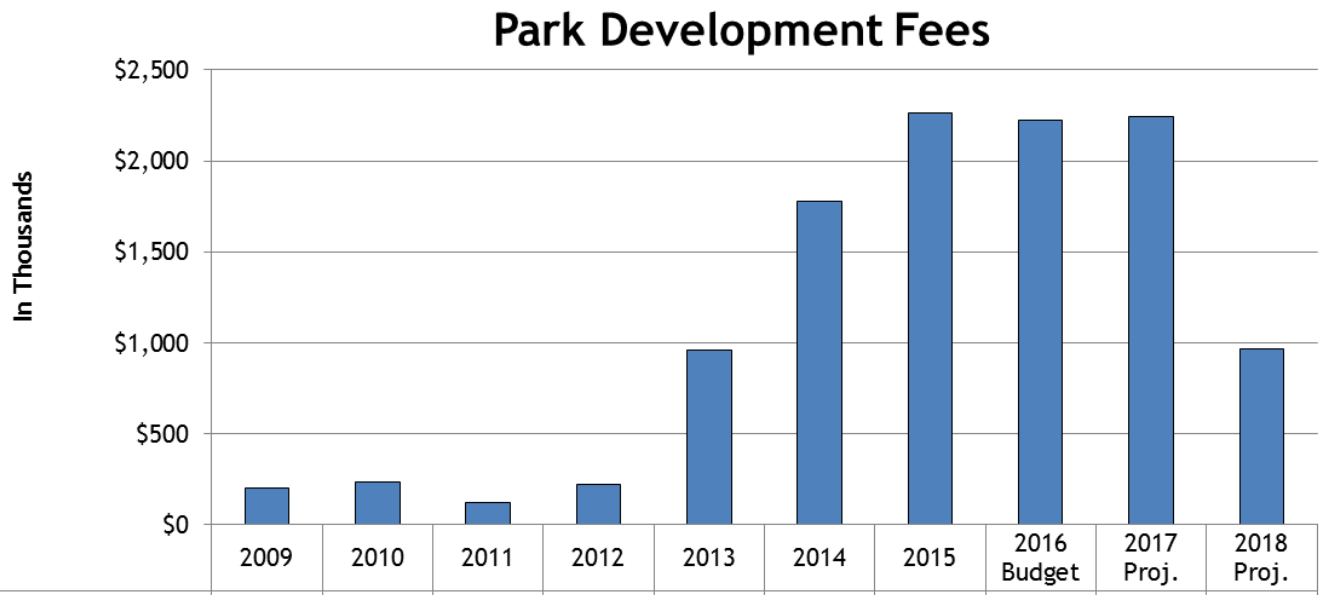
Reconstruction, expansion or replacement of a residential or non-residential unit existing on the effective date of the code. Any other type of development for which the applicant can demonstrate that the proposed land use and development will produce no more impacts from such site over and above the prior impacts.

Collection Variables

Number of new construction projects, type of construction project (residential versus commercial), and rate established for the fee.

Park Development Fees — Account: 4611

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Park Development Fees	$201	$233	$119	$220	$962	$1,779	$2,264	$2,222	$2,241	$964

Trails Development: Charges for Services

Trails Development Fees

Account: 4611

Description

These are fees established for the purpose of creating a linear park system.

Legal Basis

Municipal Code Section 4.64.090 and Ordinance 16, 2003.

Current Rate/Fee

Base-Level Category	Fee
Single-family residential, per dwelling unit	$392
Multifamily residential, per dwelling unit	$295
Mobile Home Park, per space	$412

Collection/Administration

The Building Inspections Division collects the fees prior to the issuance of the Certificate of Occupancy.

Exemptions

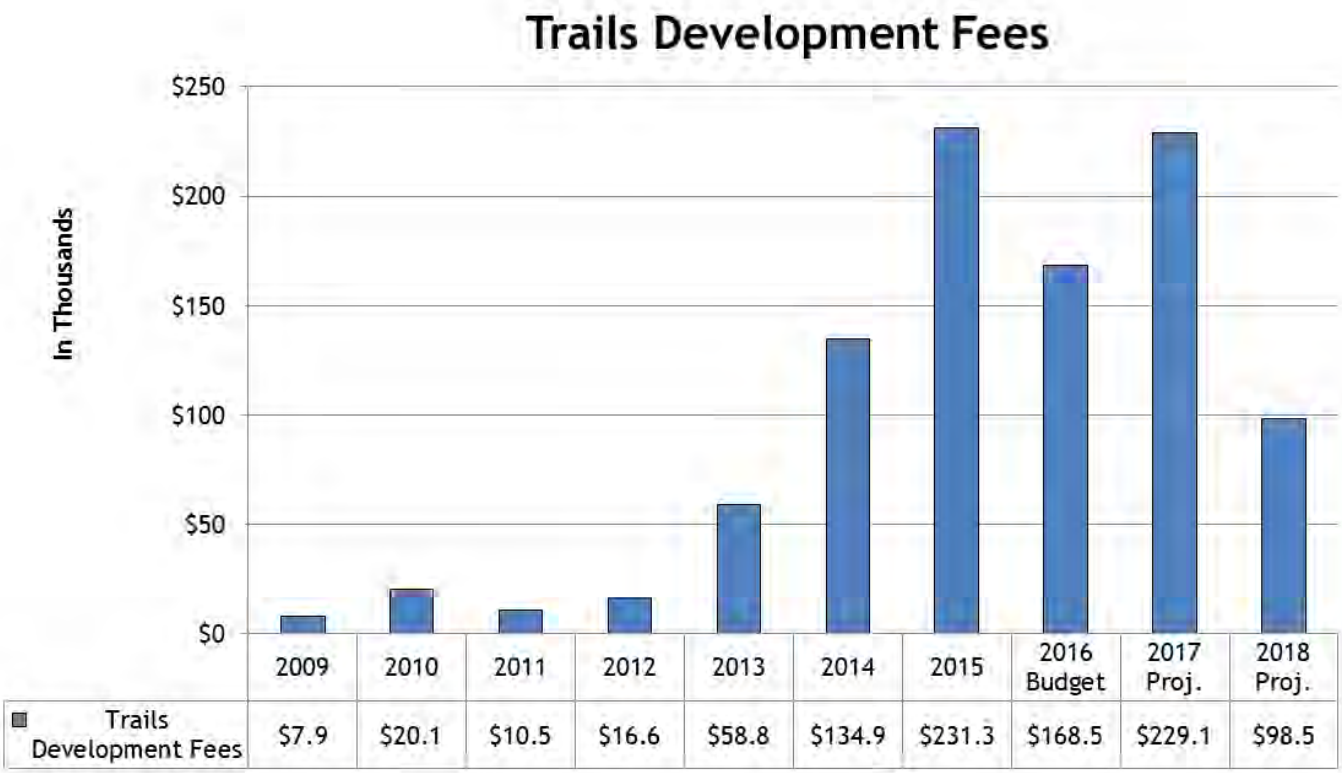
Reconstruction, expansion or replacement of a residential or non-residential unit existing on the effective date of the code. Any other type of development for which the applicant can demonstrate that the proposed land use and development will produce no more impacts from such site over and above the prior impacts.

Collection Variables

Number of new construction projects, type of construction project (residential versus commercial), and rate established for the fee.

Trails Development Fees — Account: 4611

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Trails Development Fees	$7.9	$20.1	$10.5	$16.6	$58.8	$134.9	$231.3	$168.5	$229.1	$98.5

FASTER: Intergovernmental Revenue

State Shared: FASTER Funds Account: 4356

Description

Funding Advancement for Surface Transportation & Economic Recovery (FASTER), raises money for bridge reconstruction, highway safety projects and transit primarily through an increase in vehicle registration fees in Colorado.

Legal Basis

Senate Bill 09-108, also known as the Funding Advancements for Surface Transportation and Economic Recovery Act of 2009 (FASTER), was signed into law on March 2, 2009.

Current Rate/Fee

Additional surcharges, fines and late fees on motor vehicle registrations fund FASTER.

1. Two annual surcharges on motor vehicle registrations (the Road Safety Fund and the Bridge Special Fund);
2. Supplemental surcharges on oversize/overweight motor vehicles;
3. Daily fees on rented vehicles (rental car companies pay a daily $2 car rental fee); and
4. Incremental fees for late motor vehicle registration.

Collection/Administration

Collected by the State via motor vehicle registration

Exemptions

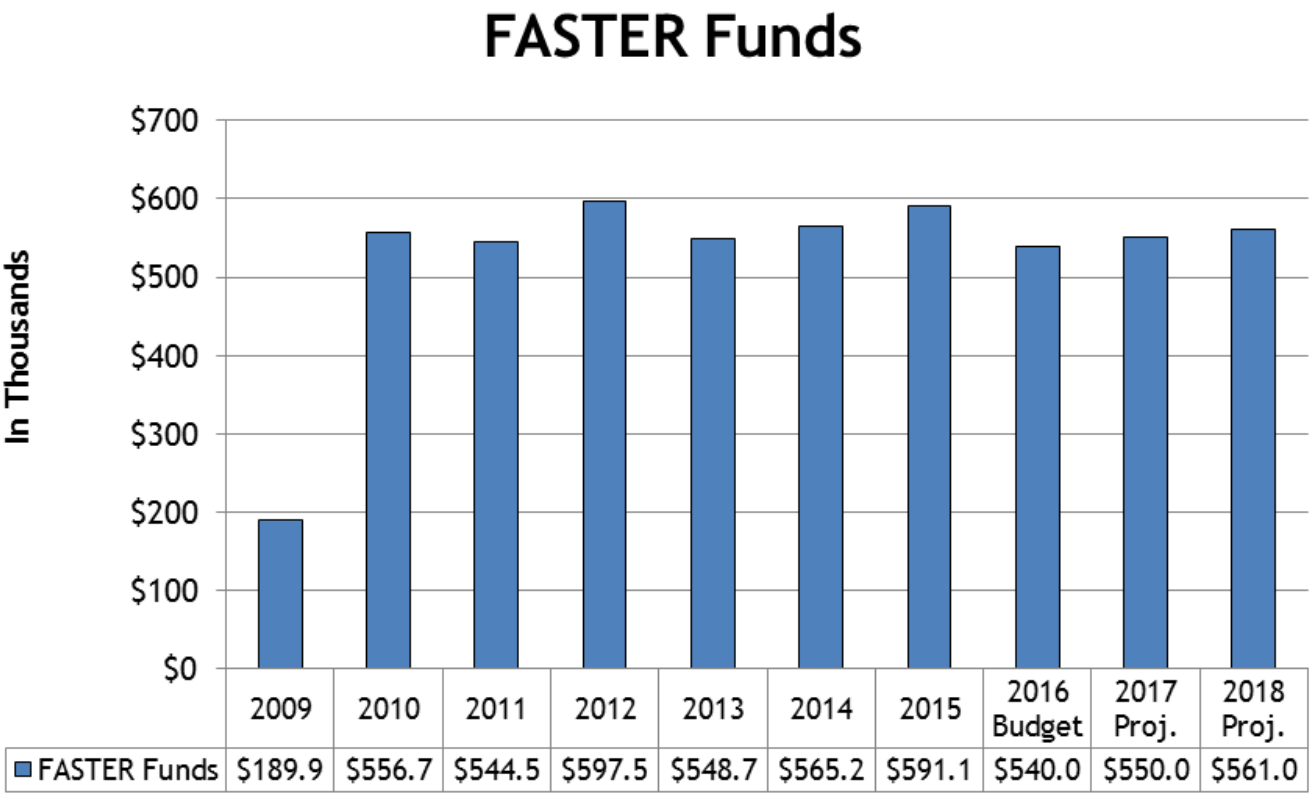
None

Collection Variables

These fees and surcharges are fixed and will not increase over time

State Shared: FASTER Funds — Account: 4356

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
FASTER Funds	$189.9	$556.7	$544.5	$597.5	$548.7	$565.2	$591.1	$540.0	$550.0	$561.0

Downtown Parking: Fines & Forfeitures

Parking Fines Account: 5541

Description

Any motor vehicle found parked or stopped in violation will receive a parking violation notice.

Legal Basis

Municipal Code Sections 11.01.1221 and 11.01.1222.

Current Rate/Fee

Refer to the Directory of Fees and Charges for Services for a complete listing of fees.

Collection/Administration

The Police Department is responsible for enforcement. The Municipal Court collects the fines and submits them in daily deposits to the Finance Department for verification and deposit.

Exemptions

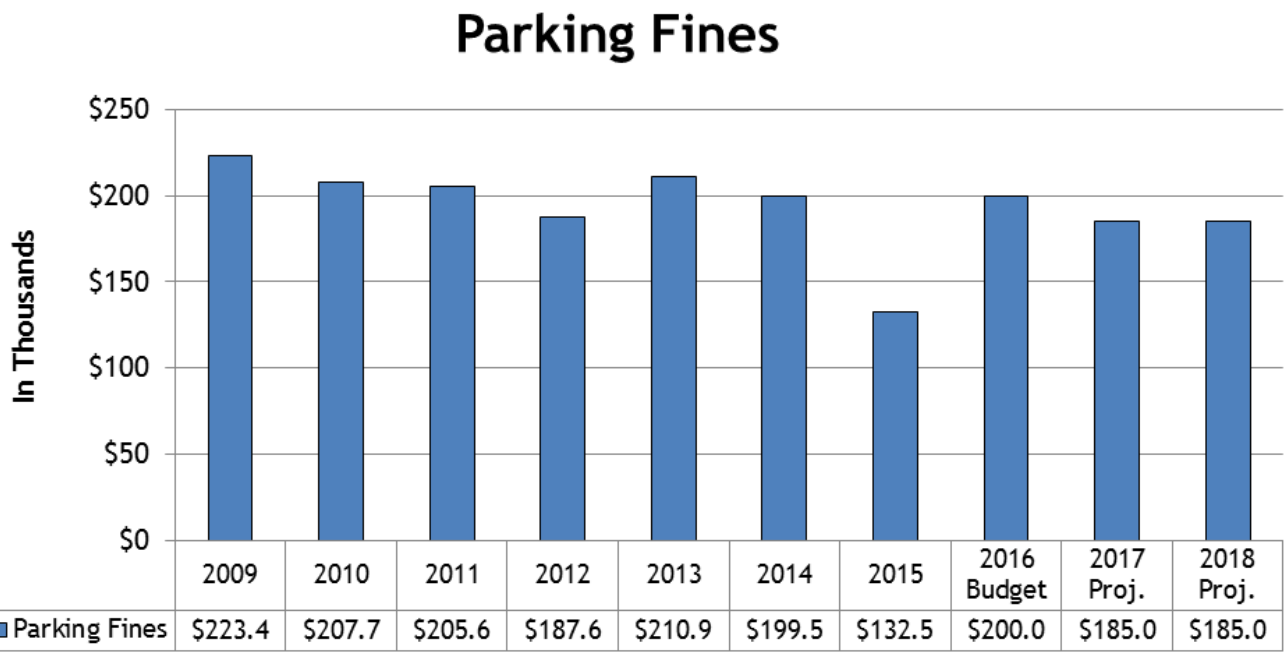
None

Collection Variables

Number of violations, collection rate.

Parking Fines Account: 5541

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Parking Fines	$223.4	$207.7	$205.6	$187.6	$210.9	$199.5	$132.5	$200.0	$185.0	$185.0

Sewer: Charges for Services

Sewer Plant Investment Fees — Account: 4611

Description

These are fees imposed for infrastructure improvements necessary as new users impact the system's capacity and peak demands.

Legal Basis

CRS 31-15-709, Municipal Code Section 14.12.125

Current Rate/Fee

Tap Size(# Units)	Sewer Tap Fee
3/4" (2)	$ 5,450
1" (4)	$ 9,100
1.5" (10)	$ 18,150
2" (25)	$ 29,100
3" (45)	$ 63,700
4" (90)	$ 109,100
6" (170)	$ 227,350

Collection/Administration

The plant investment fee shall be the minimum approved by the Greeley Water and Sewer Board unless increased by City Council resolution. Fees are assessed by the Water and Sewer Department and collected by the Finance Department at the time the building permit is issued.

Exemptions

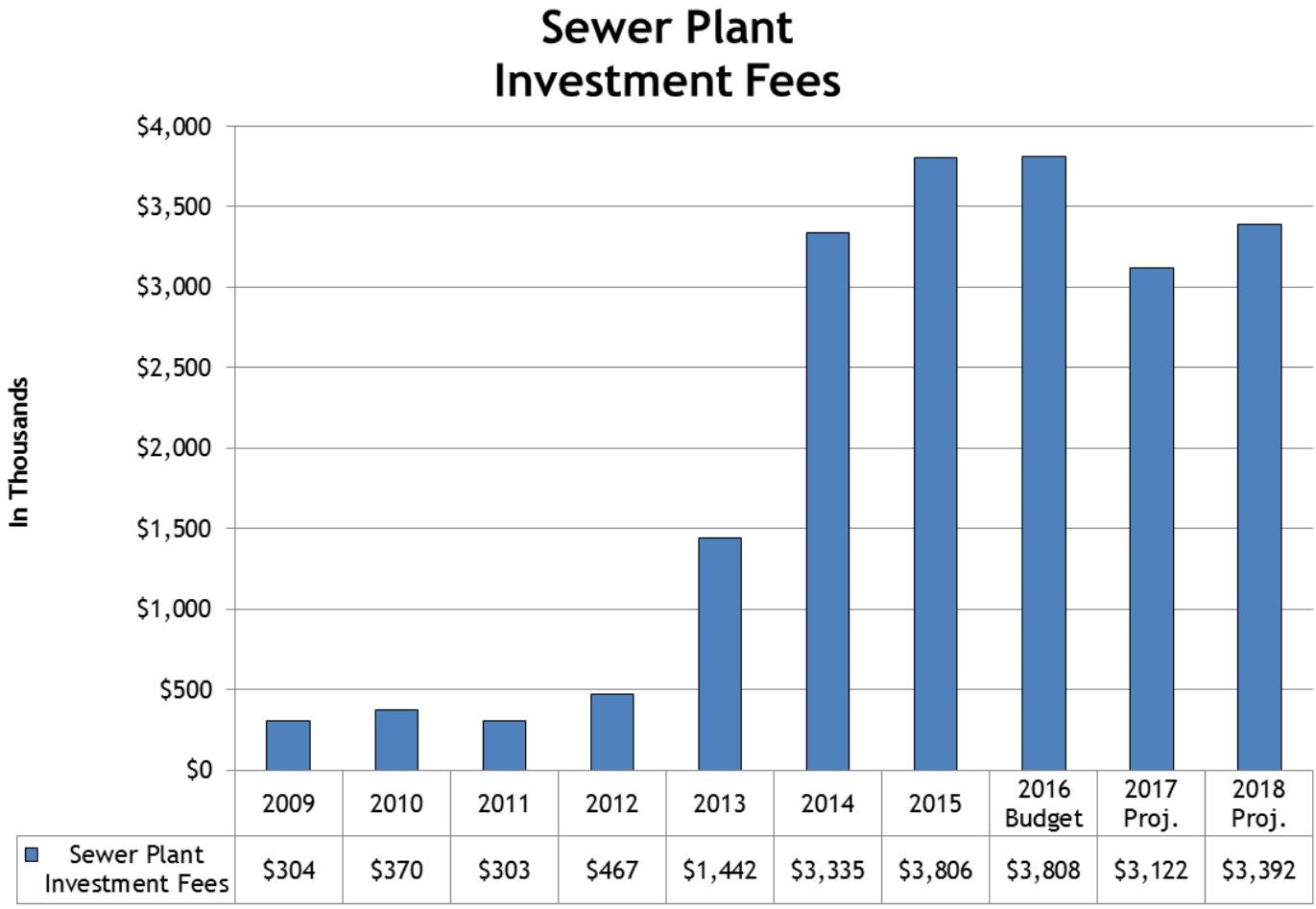
None

Collection Variables

Number of new taps, size of the taps, and rate established.

Sewer Plant Investment Fees — Account: 4611

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Sewer Plant Investment Fees	$304	$370	$303	$467	$1,442	$3,335	$3,806	$3,808	$3,122	$3,392

Water: Charges for Services

Water Plant Investment Fees — Account: 4611

Description

These are fees imposed for infrastructure improvements necessary as new users impact the system's capacity and peak demands.

Legal Basis

CRS 31-15-708, Municipal Code Section 14.08.030, and Municipal Code Section 14.08.050.

Current Rate/Fee

Tap Size(# Units)	Water Tap Fee
3/4" (2)	$ 10,800
1" (4)	$ 18,100
1.5" (10)	$ 36,100
2" (25)	$ 57,750
3" (45)	$ 126,400
4" (90)	$ 216,650
6" (170)	$ 451,400

Collection/Administration

The plant investment fee shall be the minimum approved by the Greeley Water and Sewer Board unless increased by City Council resolution. Fees are assessed by the Water and Sewer Department and collected by the Finance Department at the time the building permit is issued.

Exemptions

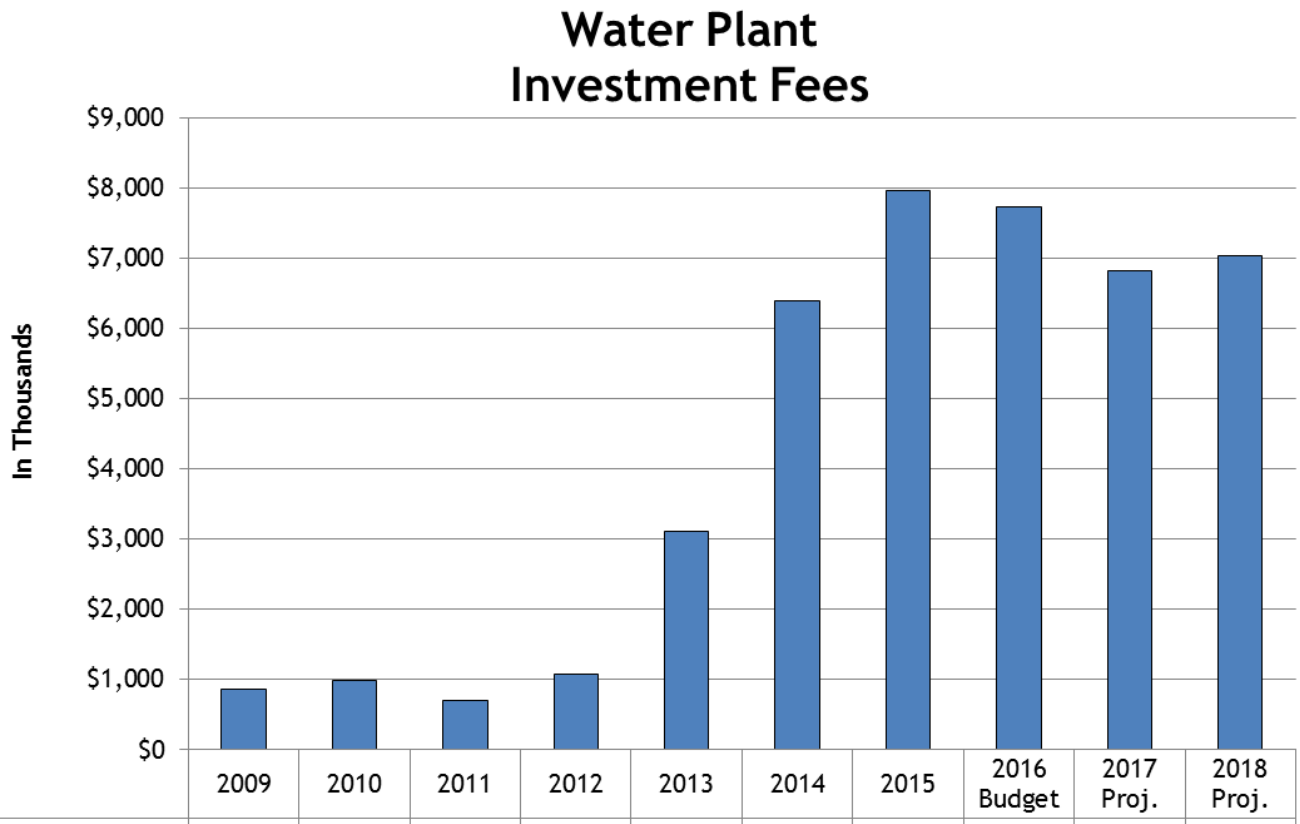
None

Collection Variables

Number of new taps, size of the taps, rate established, inside or outside the City limits.

Water Plant Investment Fees — Account: 4611

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Water Plant Investment Fees	$857	$993	$691	$1,083	$3,116	$6,400	$7,969	$7,729	$6,829	$7,036

Stormwater: Charges for Services

Drainage Development Fees — Account: 4611

Description

These are fees imposed for infrastructure improvements necessary to support new development. Fees are adjusted on an annual basis using an Economic Adjustment Factor.

Legal Basis

Municipal Code Sections 4.64.100 and Ordinance 22, 1998.

Current Rate/Fee

2016 - Storm Drainage Fee	Fee
Single-family residential, per dwelling unit	$355
Multifamily residential, per dwelling unit	$255
Retail, per site square foot of impervious surface[1]	$0.098
Commercial, per site square foot of impervious surface[2]	$0.098
Industrial, per site square foot of impervious surface[3]	$0.098
Oil and Gas Well, per wellhead	$196

[1] Impervious surface calculation shall not exceed 70% of total site.
[2] Impervious surface calculation shall not exceed 70% of total site.
[3] Impervious surface calculation shall not exceed 76% of total site.

Collection/Administration

The Community Development Department collects the fees at the time of building permit issuance and they are then forwarded to the Finance Department for verification and deposit.

Exemptions

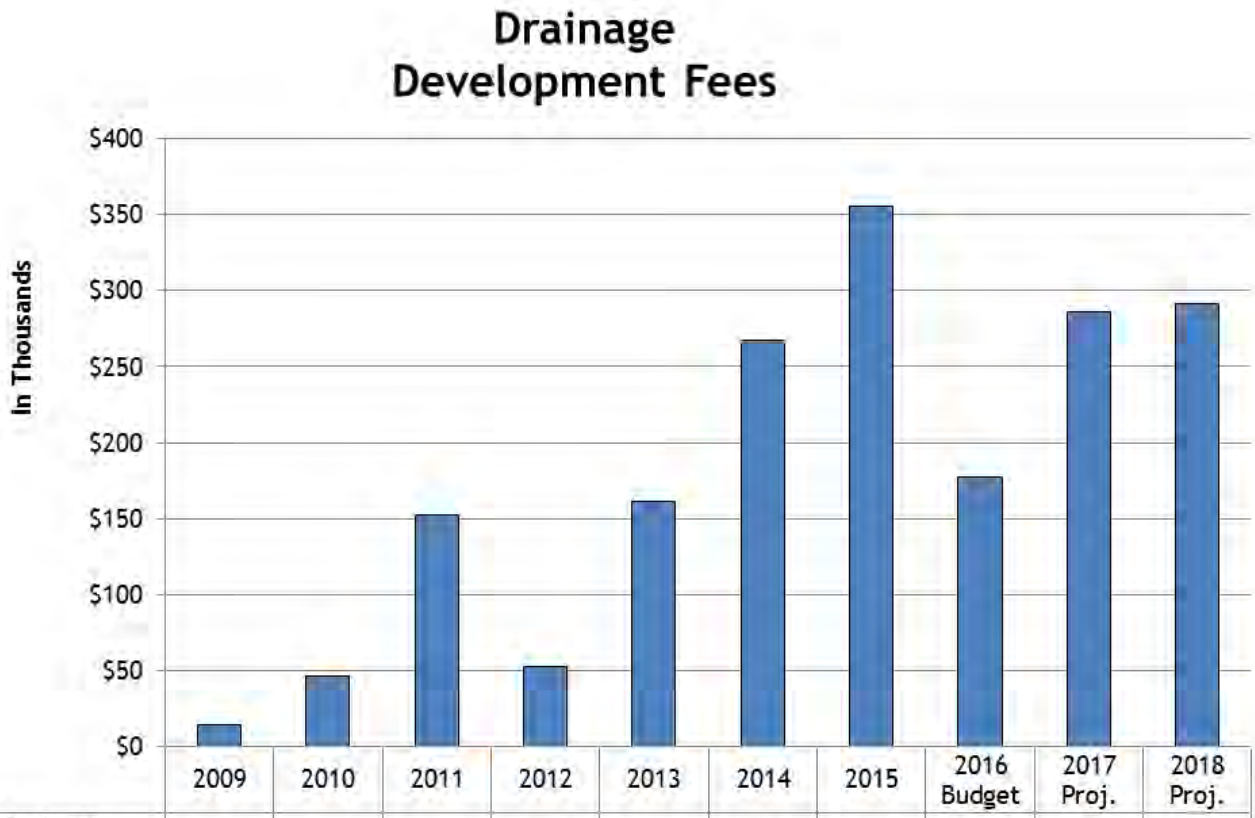
None

Collection Variables

Collections vary between the number of new construction projects, type of construction project (residential versus commercial), and rate established for the fee.

Drainage Development Fees — Account: 4611

Ten Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Drainage Development Fees	$14.1	$46.0	$152.2	$52.8	$161.5	$267.3	$355.9	$176.9	$286.0	$291.4

All Funds: Other Revenue

Interest Earnings

Accounts: 5616

Description

This is interest that is collected on investments.

Legal Basis

Interest is earned on the City's investments, following guidelines based on the City's investment policy.

Current Rate/Fee

Interest rates are dependent upon the market conditions.

Collection/Administration

The City's Finance Department administers the collection of interest earnings.

Exemptions

None

Collection Variables

Market conditions, interest rates, and inflation.

Interest Earnings — Accounts: 5616

Ten Year Collection History

	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Proj.	2018 Proj.
Interest Earnings	$1,320	$949	$912	$941	$704	$732	$1,062	$494	$501	$431

CITY OF GREELEY

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