



City of Greeley, Colorado
2015 Revenue Manual

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Front Cover: Lisa J. Cameron Russell is an International Award-Winning artist producing work in Public Places collections. Lisa's paintings are displayed on the fence surrounding Centennial Village, in Greeley, CO.

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, or Cathy Kiriakos, Financial Analyst at 970-336-4086 or cathy.kiriakos@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.

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

2015 - Storm Drainage Fee	Fee
Single-family residential, per dwelling unit	\$341.75
Multifamily residential, per dwelling unit	\$245.93
Retail, per site square foot of impervious surface ¹	\$0.0943
Commercial, per site square foot of impervious surface ²	\$0.0943
Industrial, per site square foot of impervious surface ³	\$0.0943

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

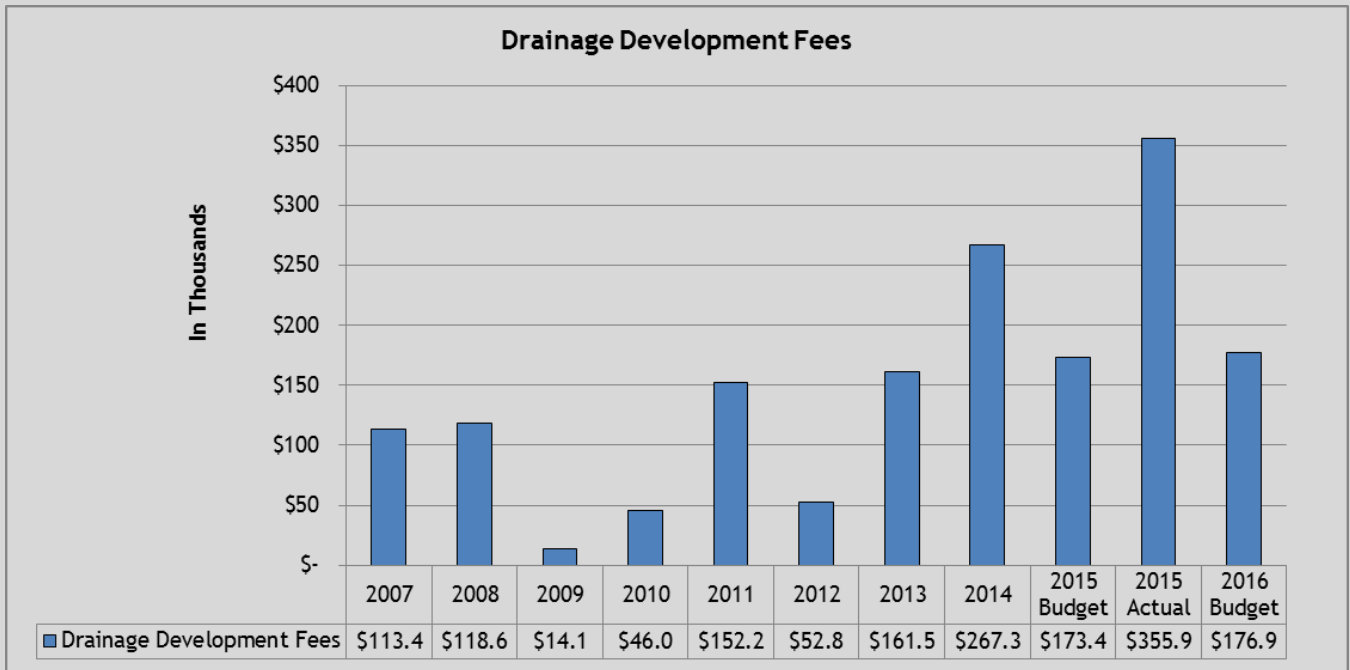
Collections vary between the number of new construction projects, type of construction project (residential versus commercial), and rate established for the fee.

Charges for Services

Drainage Development Fees

Account: 4611

Ten Year Collection History



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:
<u>RESIDENTIAL</u>	<u>(Per Housing Unit)</u>
Single Family-Detached	\$524
Multi-family	\$393
Mobile Home/Other	\$550
<u>NON-RESIDENTIAL</u>	<u>(Per 1000 SF)</u>
Retail/Commercial	\$641
Office	\$301
Industrial	\$119
Public/Institutional	\$229
Oil and Gas Well, per wellhead	\$261
Warehousing	\$57

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.

Charges for Services

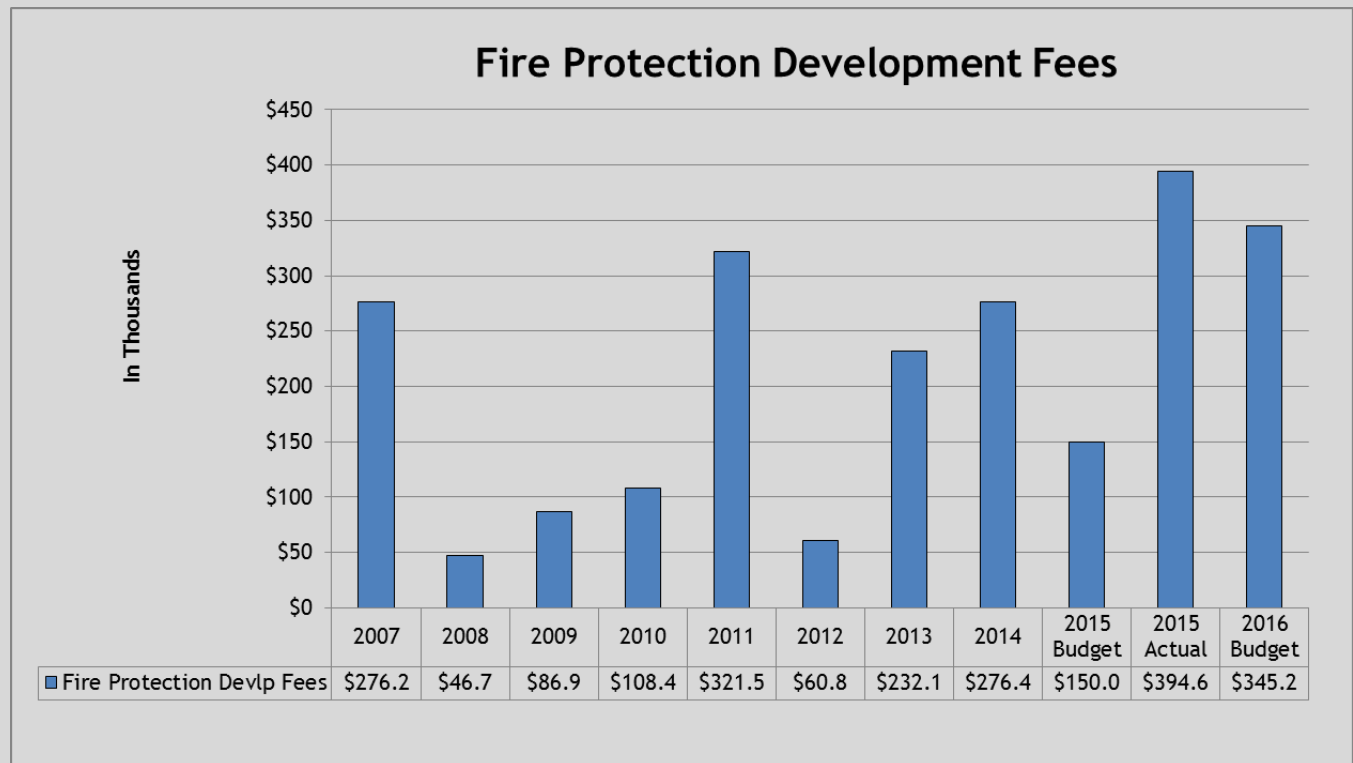
Fire Protection Development Fees

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



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-Detached	\$ 2,721
Multi-Family Dwelling	\$ 2,041
Mobile Home Park	\$ 2,857

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

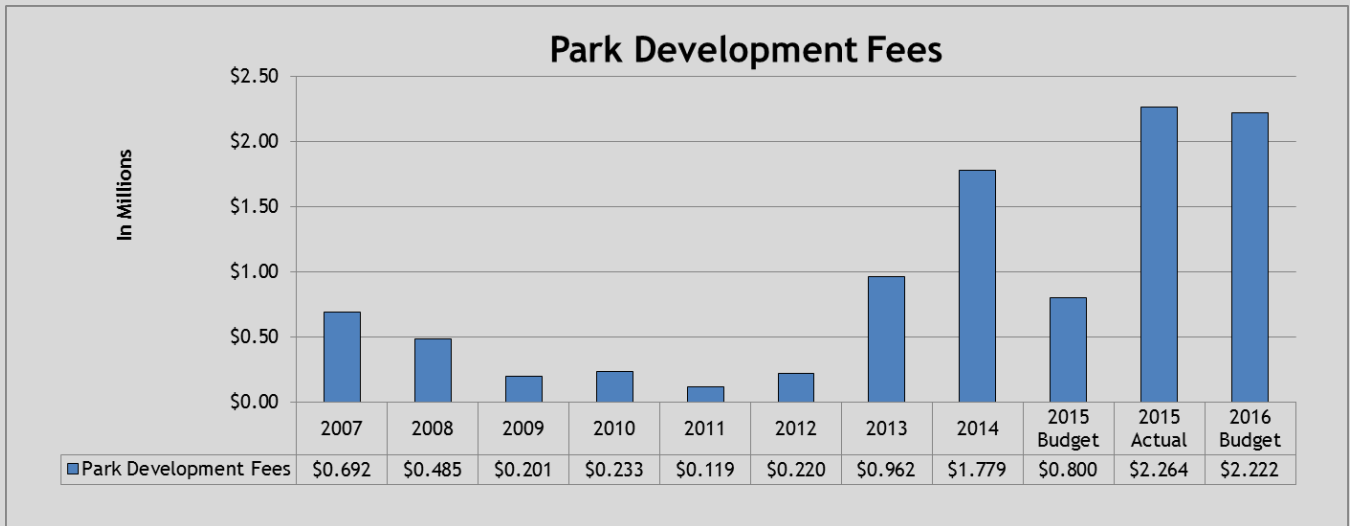
Number of new construction projects, type of construction project (residential versus commercial), and rate established for the fee.

Charges for Services

Park Development Fees

Account: 4611

Ten Year Collection History



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:
<u>RESIDENTIAL</u>	<u>(Per Housing Unit)</u>
Single Family-Detached	\$ 117
Multi-family	\$ 88
Mobile Home/Other	\$ 123
 <u>NON-RESIDENTIAL</u>	 <u>(Per 1000 sq. ft.)</u>
Retail/Commercial	\$ 143
Office	\$ 67
Industrial	\$ 27
Public/Institutional	\$ 51
Warehousing	\$ 13
Oil and Gas Well, per wellhead	\$ 58

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.

Charges for Services

Police Development Fees

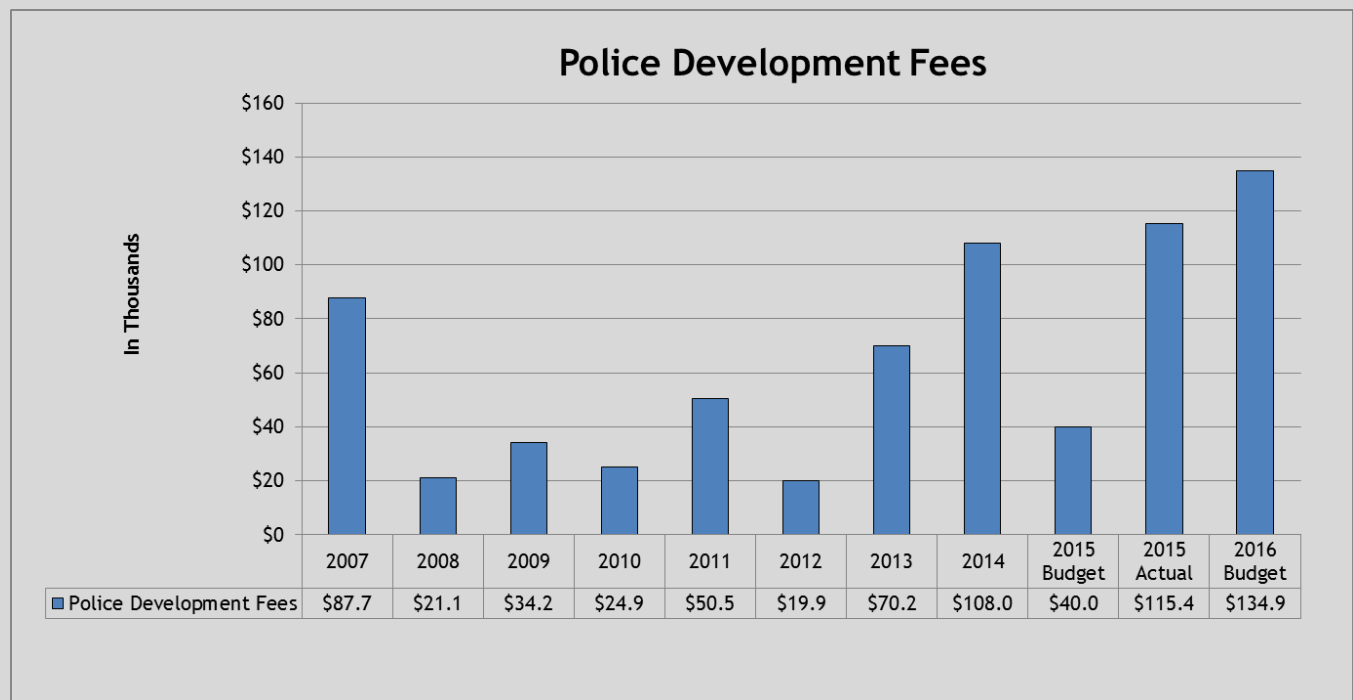
Account: 4611

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.

Ten Year Collection History



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

<u>Tap Size(# Units)</u>	<u>Sewer Tap Fee</u>
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

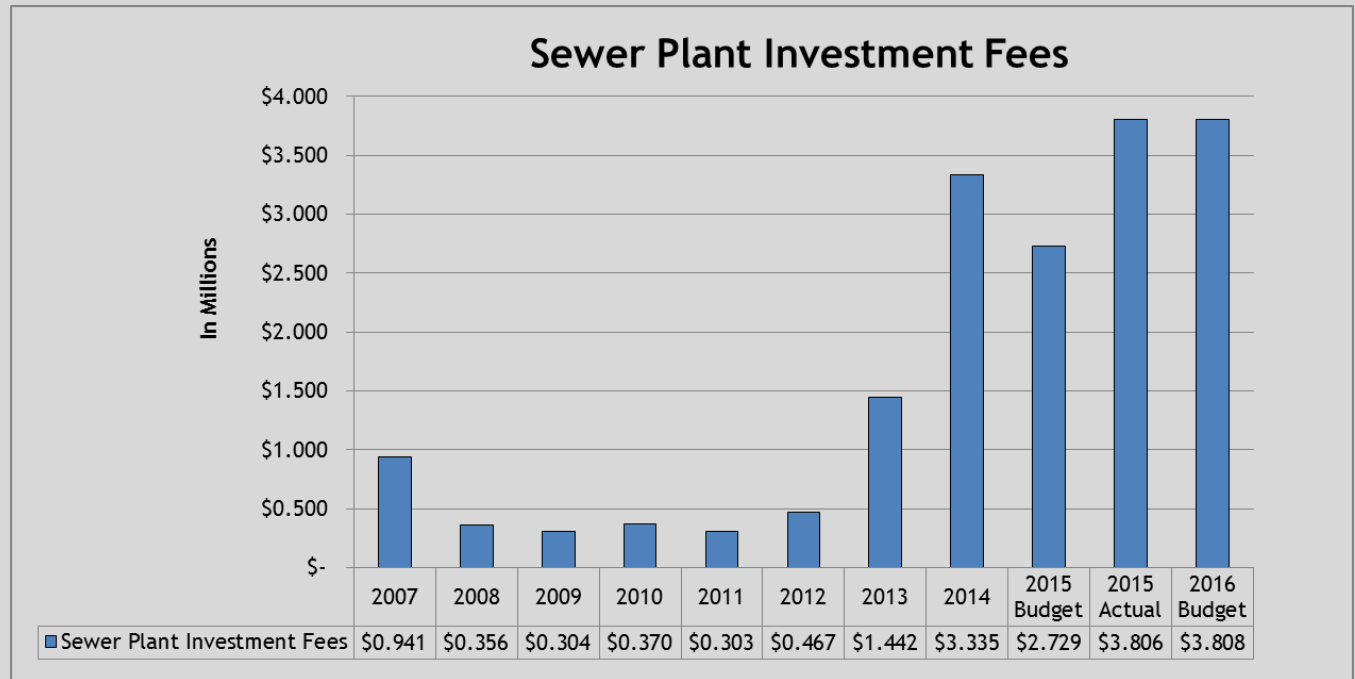
Number of new taps, size of the taps, and rate established.

Charges for Services

Sewer Plant Investment Fees

Account: 4611

Ten Year Collection History



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	\$377
Multifamily residential, per dwelling unit	\$283
Mobile Home Park	\$396

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

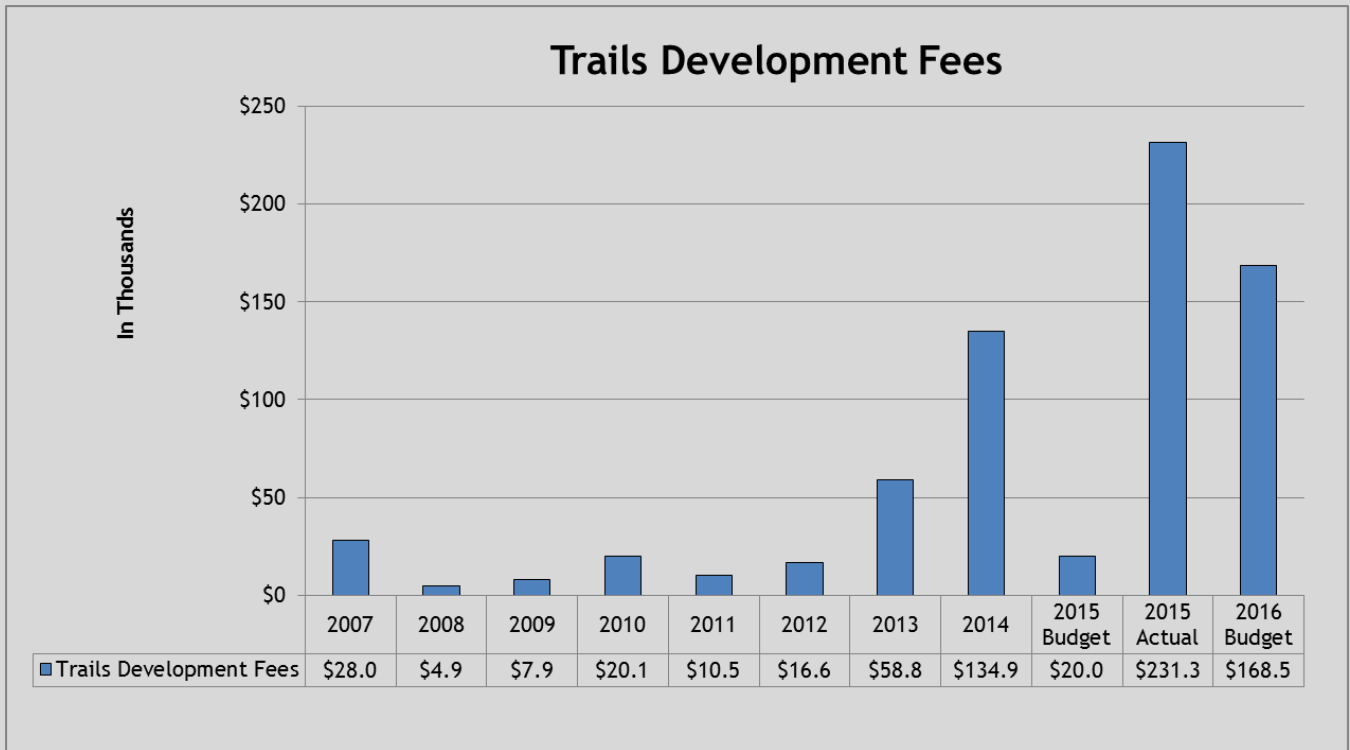
Number of new construction projects, type of construction project (residential versus commercial), and rate established for the fee.

Charges for Services

Trails Development Fees

Account: 4611

Ten Year Collection History



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:
<u>RESIDENTIAL</u>	<u>(Per Housing Unit)</u>
Single-family residential, per dwelling unit	\$3,645
Multifamily residential, per dwelling unit	\$2,353
 <u>NON-RESIDENTIAL</u>	 <u>(Per 1000 sq. ft.)</u>
Mobile Home Park	\$1,092
Warehousing	\$1,376
Retail/Commercial	\$4,825
Office	\$4,266
Industrial	\$1,476
Public/Institutional	\$2,390
Oil and Gas Well, per wellhead	\$1,680

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

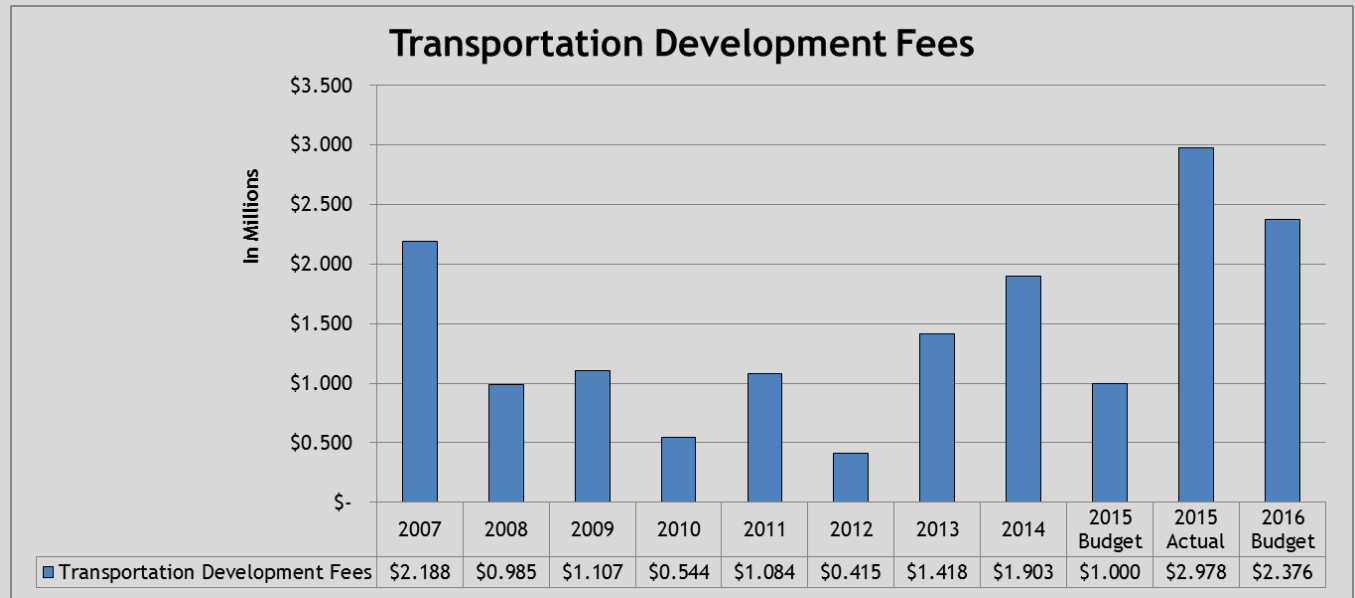
Number of new construction projects, type of construction project (residential versus commercial), and rate established for the fee.

Charges for Services

Transportation Development Fees

Account: 4611

Ten Year Collection History



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

<u>Tap Size(# Units)</u>	<u>Water Tap Fee</u>
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

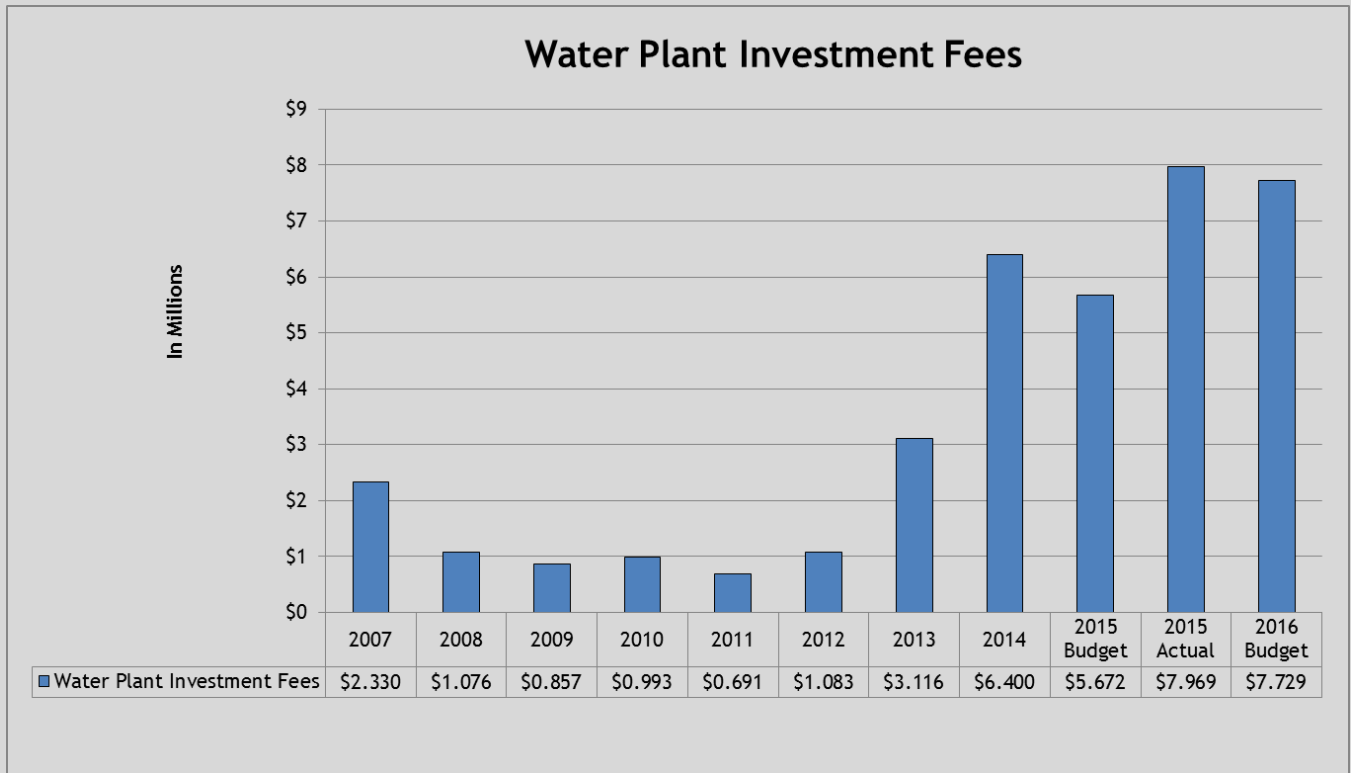
Number of new taps, size of the taps, rate established, inside or outside the City limits.

Charges for Services

Water Plant Investment Fees

Account: 4611

Ten Year Collection History



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, and 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

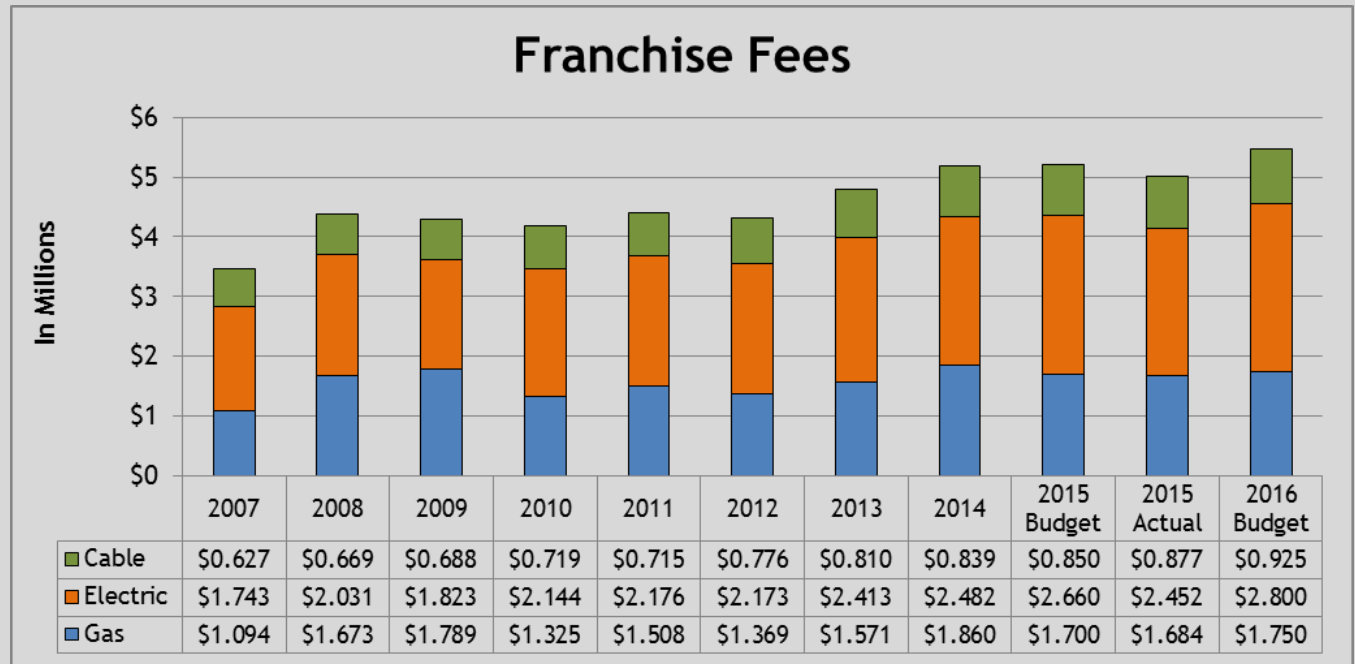
Number of subscribers, utility customer consumption.

Charges for Services

State Shared: Franchise Fees

Accounts: 4931-4933

Ten Year Collection History



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

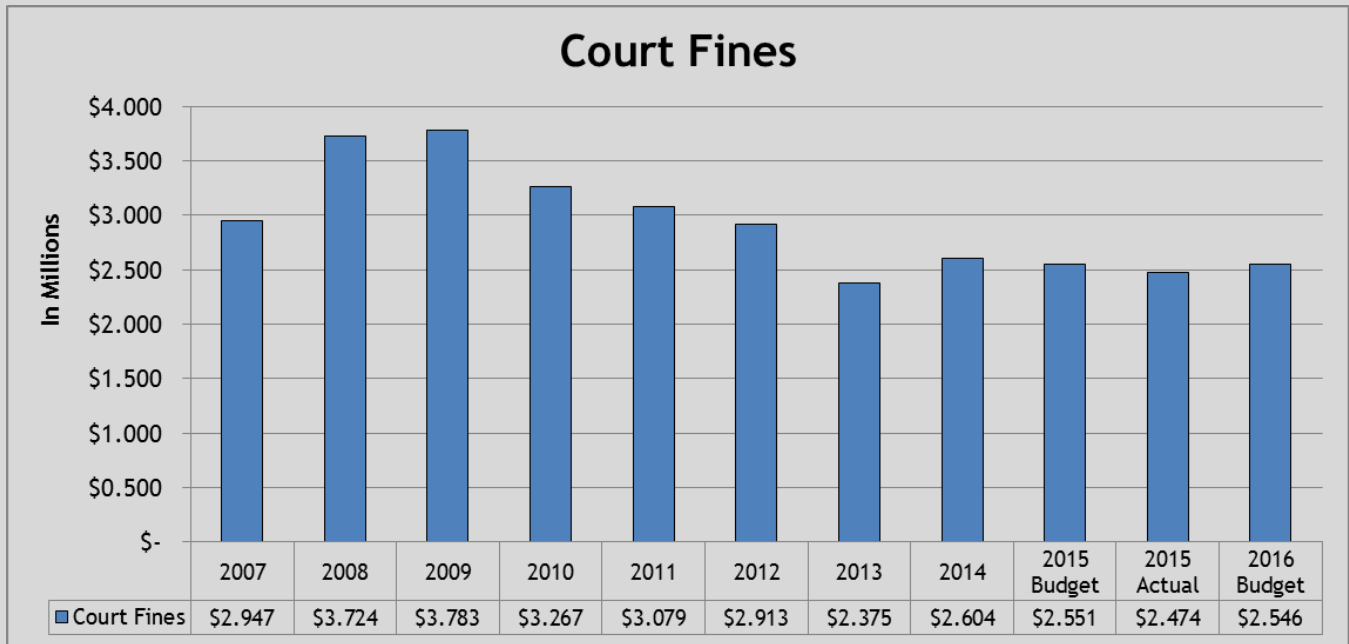
Number of violations, number of violations that go to Court, and the fine assessed for the violations.

Fines & Forfeitures

Court Fines

Accounts: 5511-5536

Ten Year Collection History



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

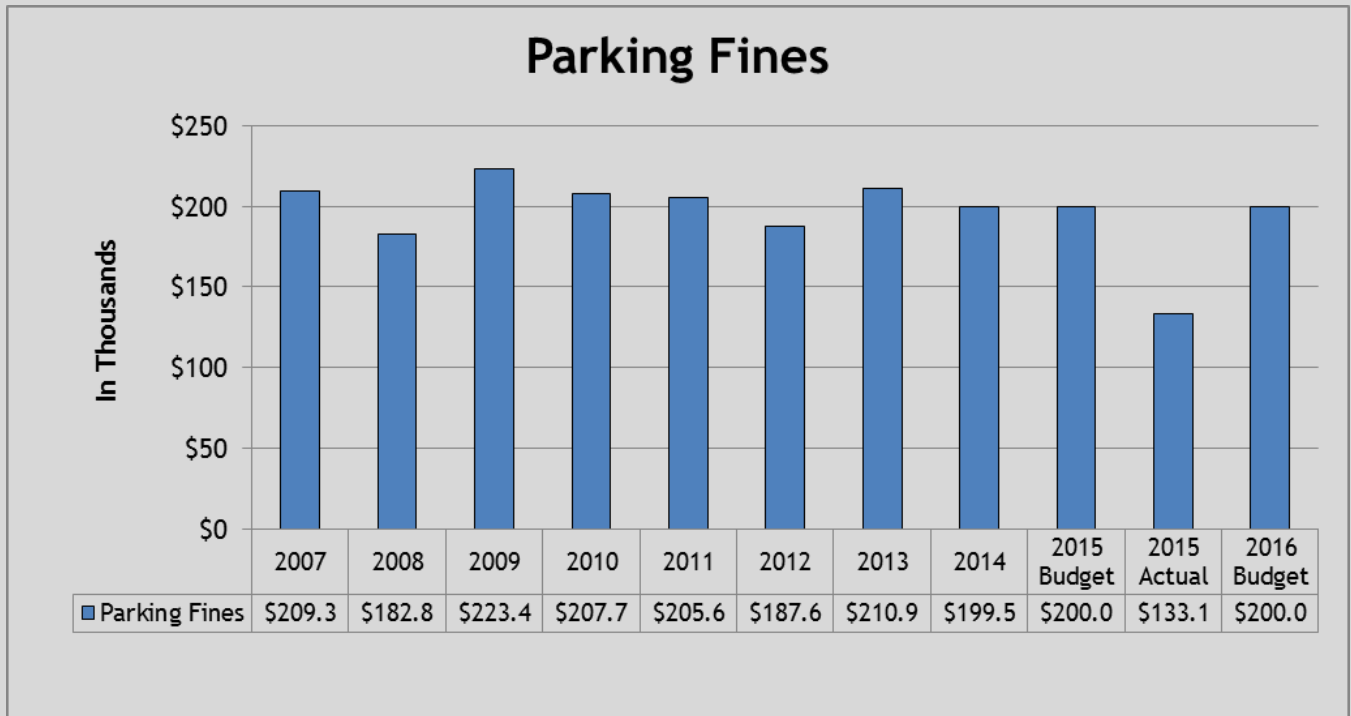
Number of violations, collection rate.

Fines & Forfeitures

Parking Fines

Account: 5541

Ten Year Collection History



Intergovernmental Revenue

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

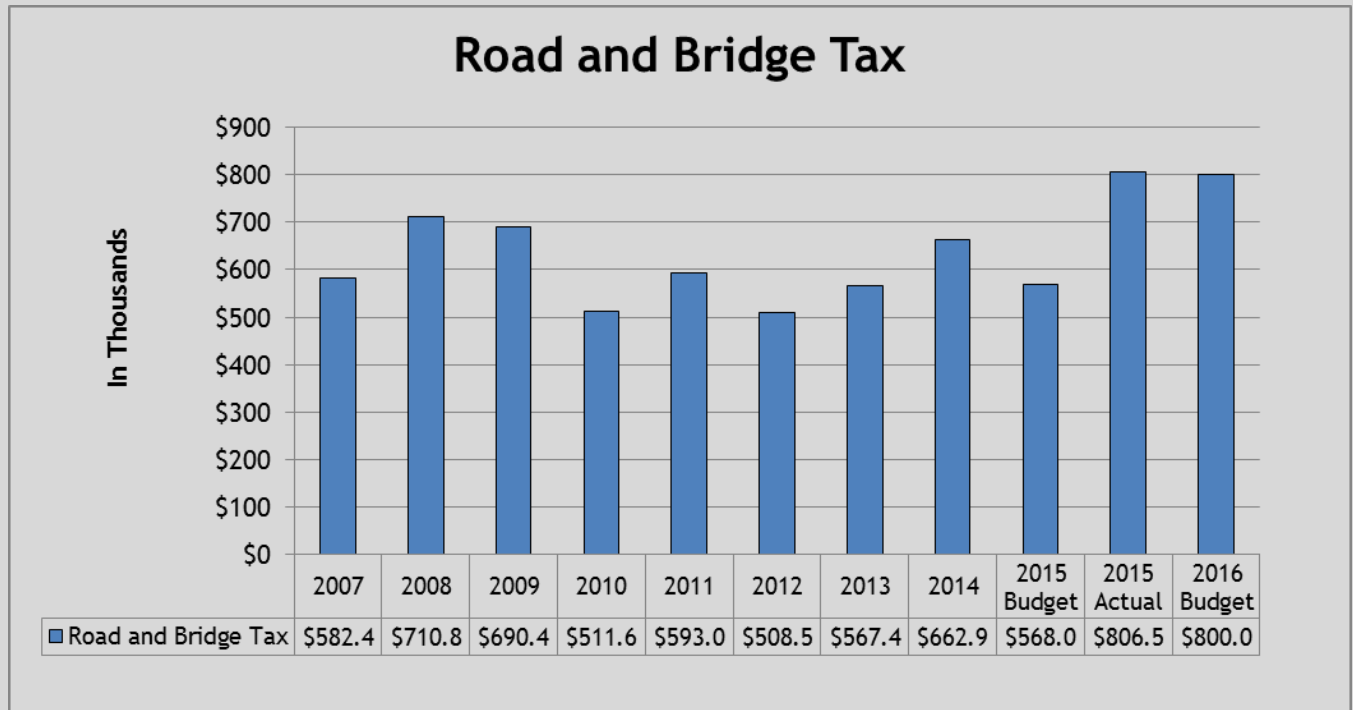
Mill levy, assessed valuation

Intergovernmental Revenue

County Shared: Road and Bridge Tax

Account: 4361

Ten Year Collection History



Intergovernmental Revenue

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

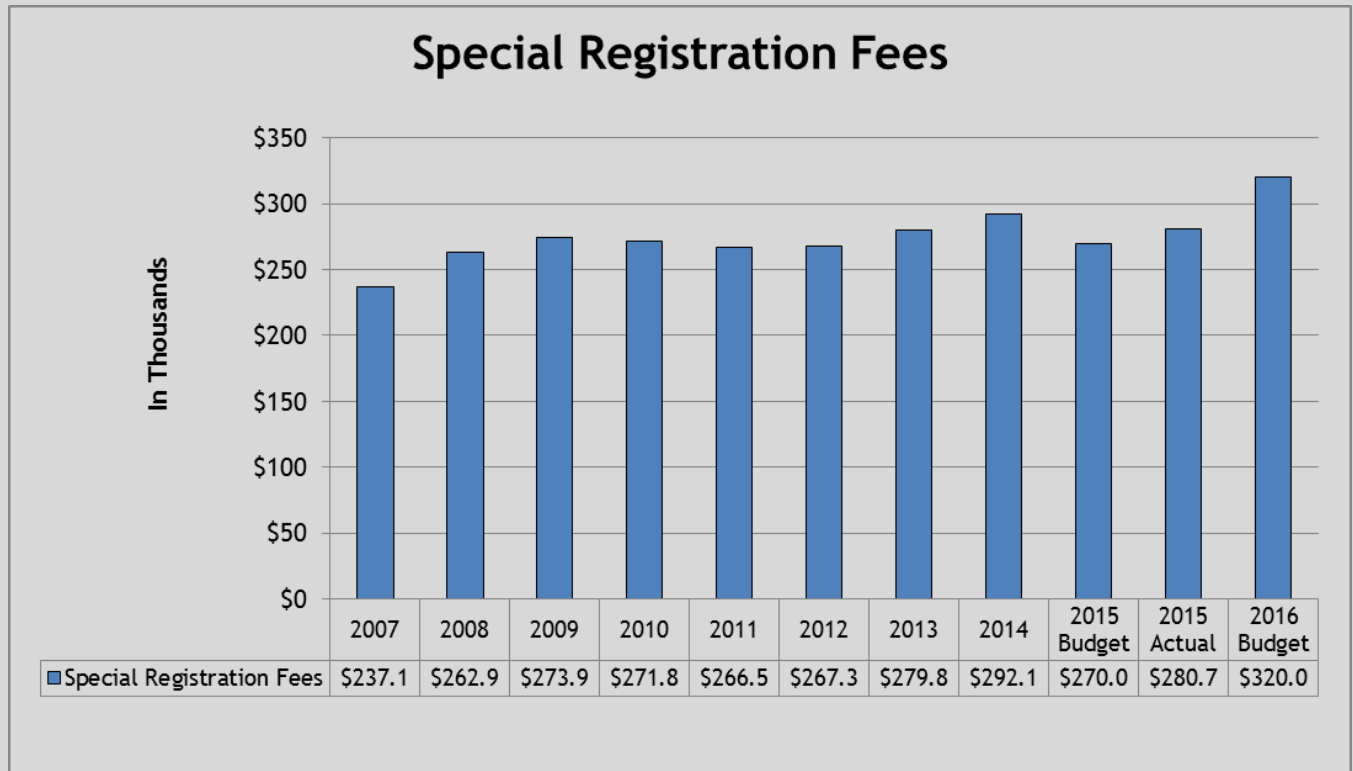
Rate of fee

Intergovernmental Revenue

County Shared: Special Registration Fees

Account: 4362

Ten Year Collection History



Intergovernmental Revenue

Grants: Federal, State, Local, FTA

Accounts: 4311-4313, 4315-4323, 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

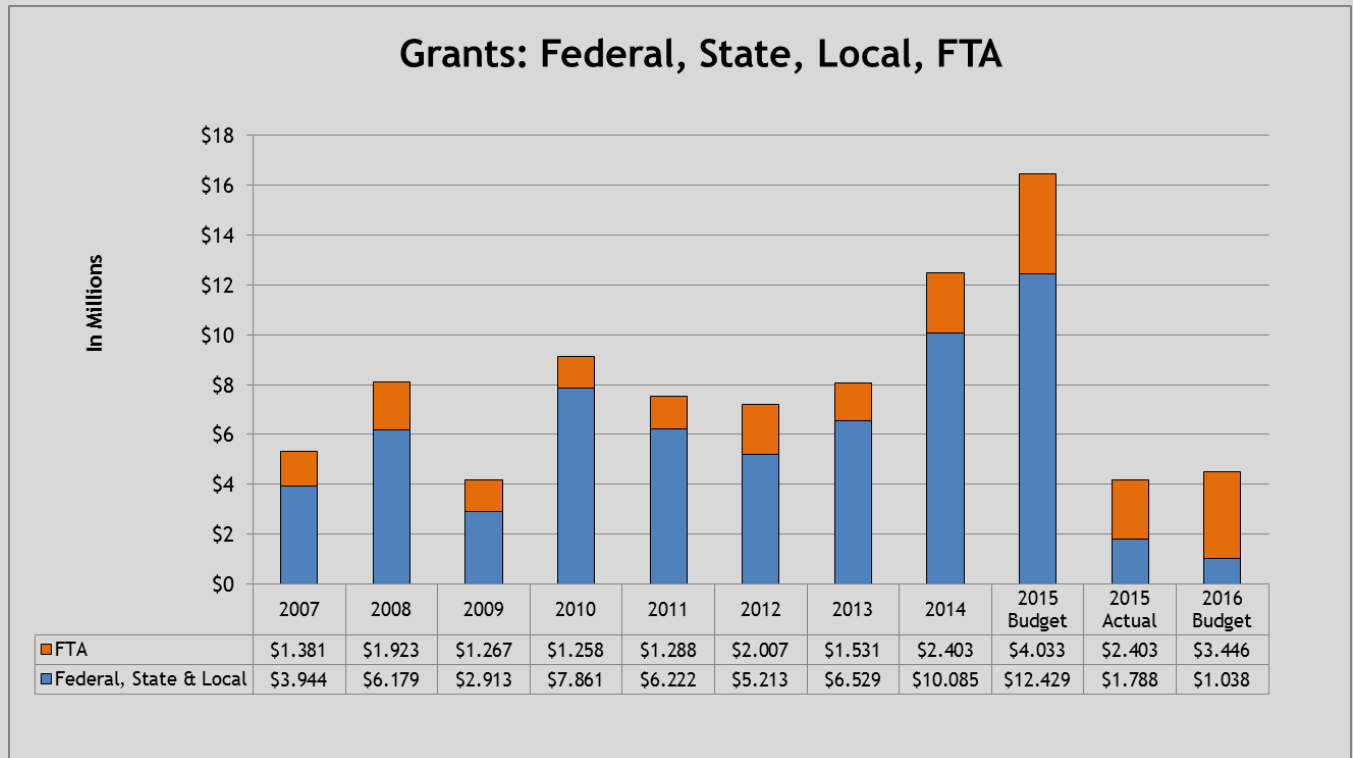
The fiscal year of the government awarding the funds affects the amount to be collected in the City of Greeley calendar year, the amount of other government agency funding available, and the number of City of Greeley projects that qualify for grant funding.

Intergovernmental Revenue

Grants: Federal, State, Local, FTA

Accounts: 4311-4313, 4315-4323, 4341

Ten Year Collection History



Intergovernmental Revenue

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

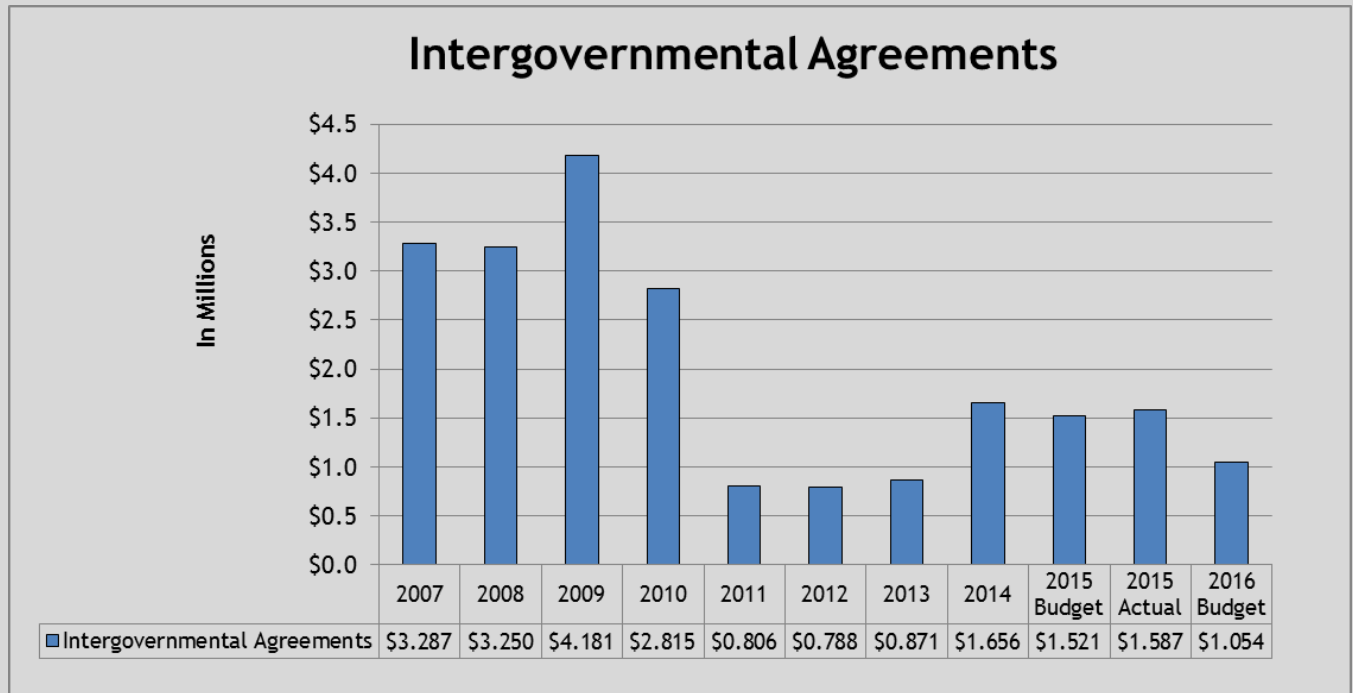
Projects, length of project, number of opportunities for joint ventures, and components of the agreement (e.g. more equipment one year than the next).

Intergovernmental Revenue

Intergovernmental Agreements

Accounts: 4314, 4325, 4331, 4342

Ten Year Collection History



Intergovernmental Revenue

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

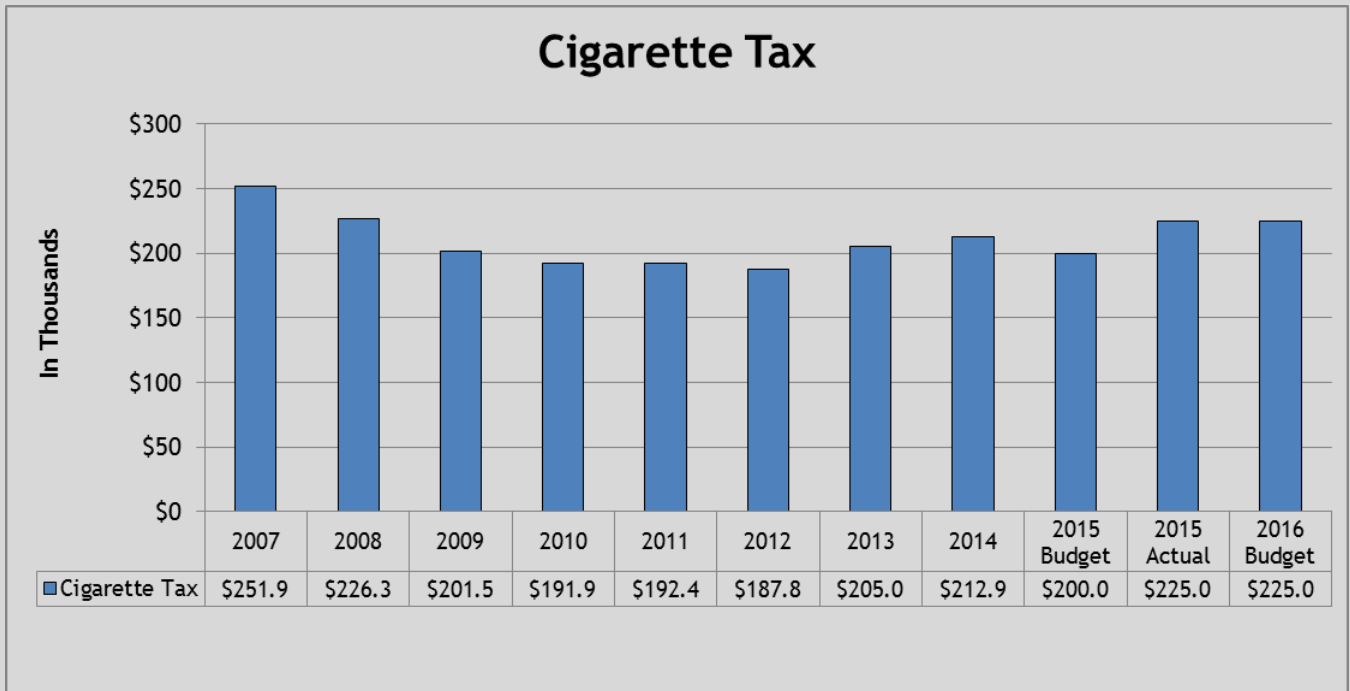
Cigarette sales statewide, City sales tax receipts, State sales tax receipts, and legislative action.

Intergovernmental Revenue

State Shared: Cigarette Taxes

Account: 4351

Ten Year Collection History



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

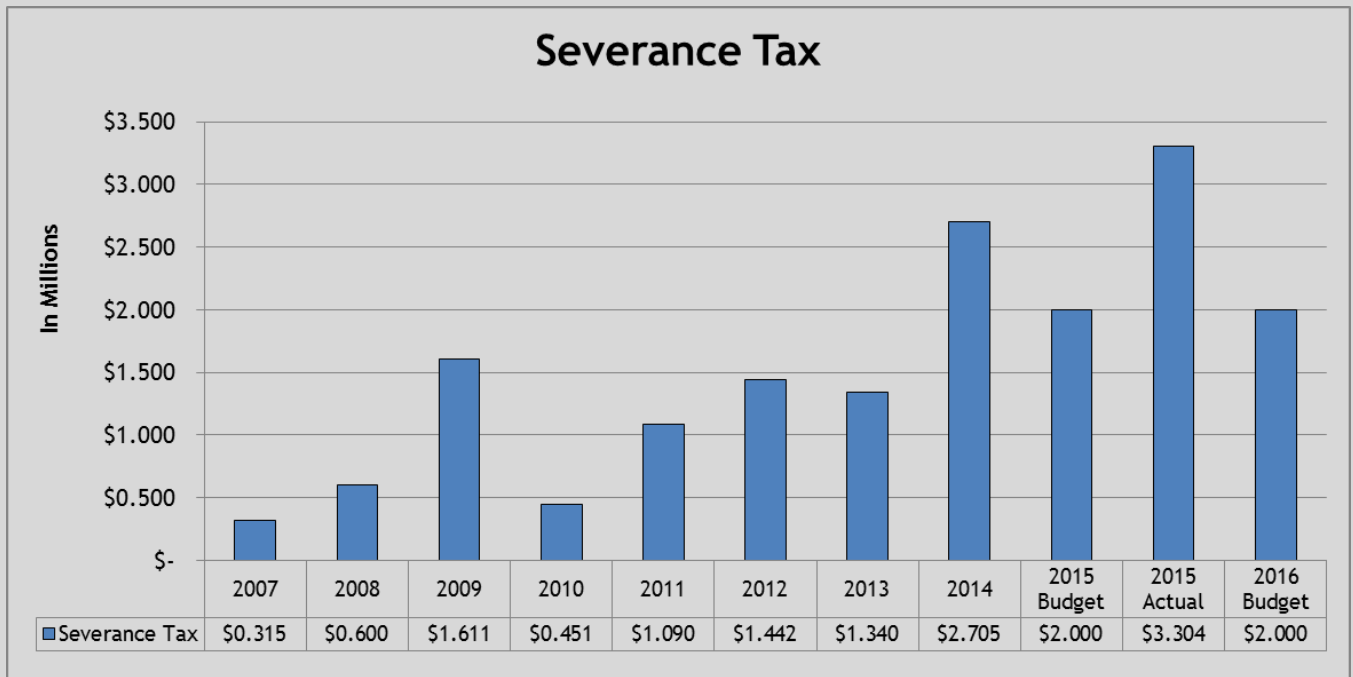
Number of firms, and extent of each firm's operations.

Intergovernmental Revenue

State Shared: Severance Taxes

Account: 4352

Ten Year Collection History



Intergovernmental Revenue

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

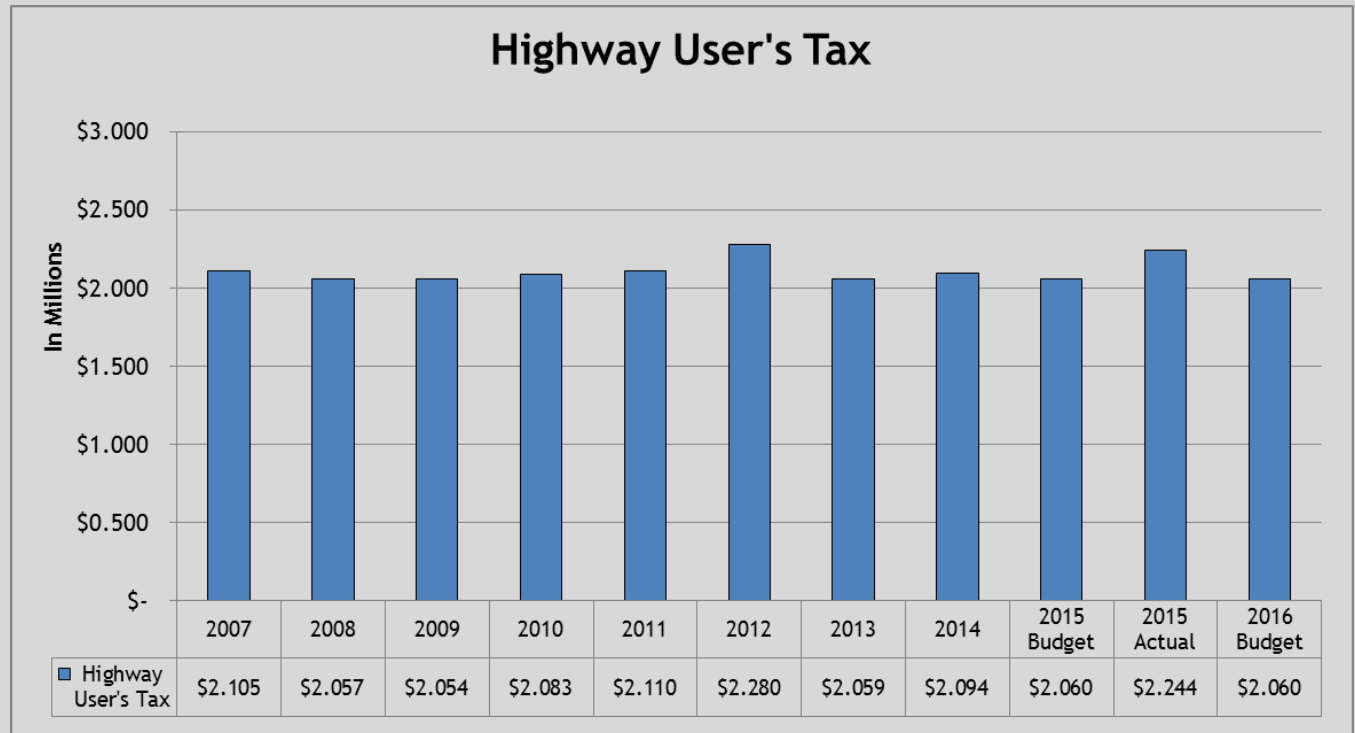
Gallons of gasoline and special fuels sold statewide, number of registered vehicles, and miles of streets.

Intergovernmental Revenue

State Shared: Highway User's Tax

Account: 4353

Ten Year Collection History



Intergovernmental Revenue

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

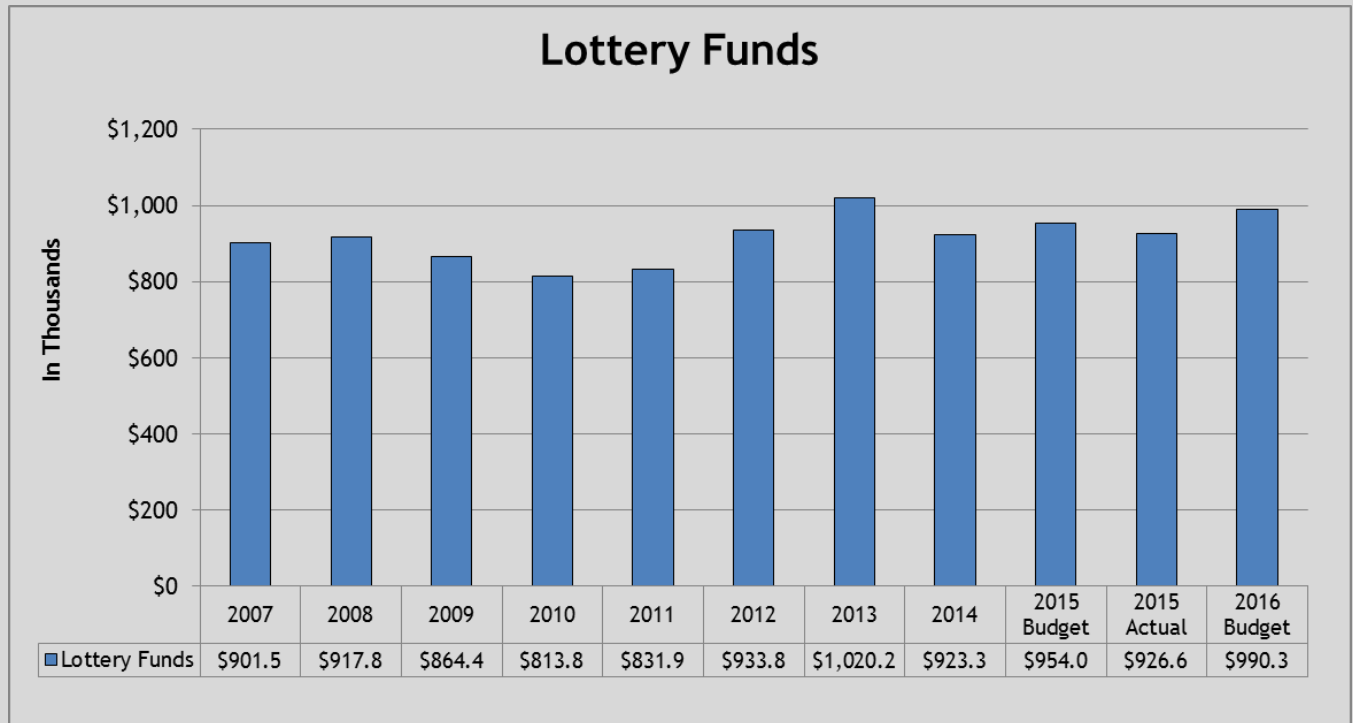
Amount of total statewide lottery revenue, number of participants in the Conservation Trust Fund, and population estimates.

Intergovernmental Revenue

State Shared: Lottery Funds

Account: 4354

Ten Year Collection History



Intergovernmental Revenue

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

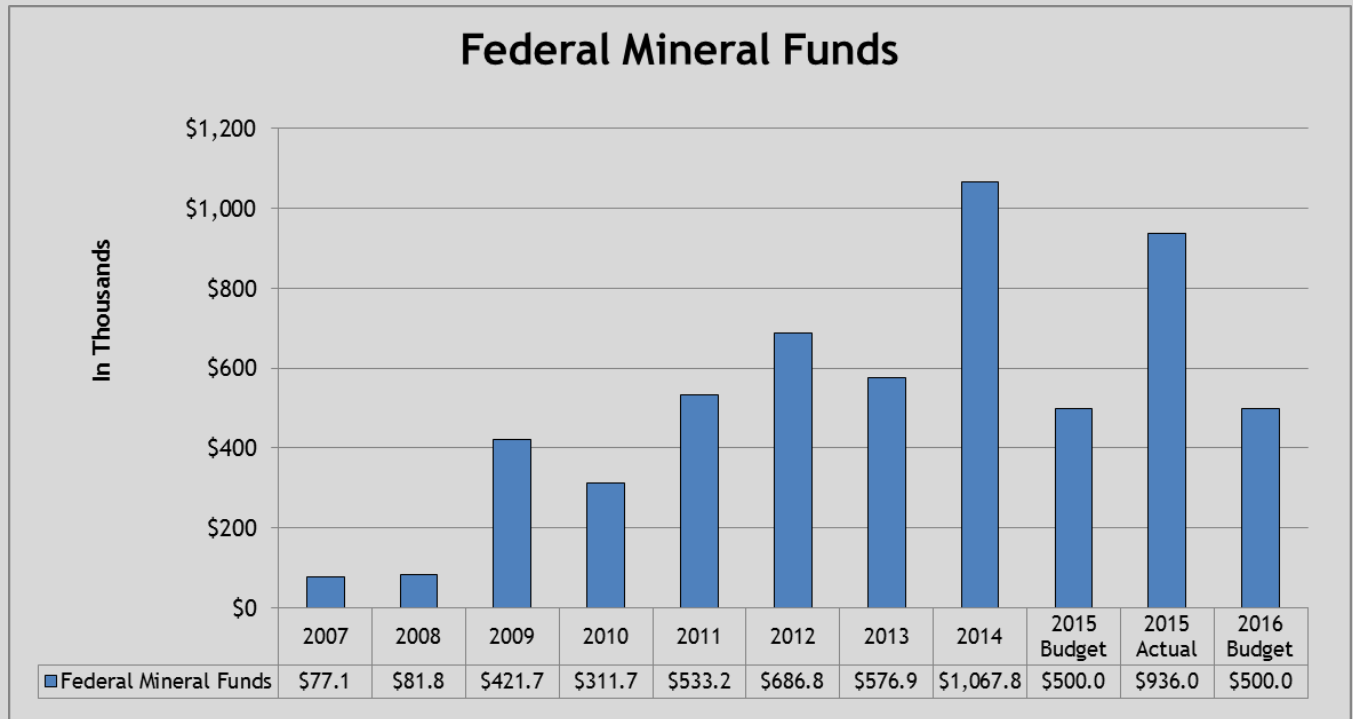
The sub county factor weightings determined by the Executive Director shall be uniform across the state, except that C.R.S. 34-63-102(5.4)(c)(IV) allows for two instances 1) Memorandum of Understanding. 2) Executive Director Alternative Allocation. After consultation with the Energy and Mineral Impact 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.

Intergovernmental Revenue

State Shared: Federal Mineral Funds

Account: 4355

Ten Year Collection History



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

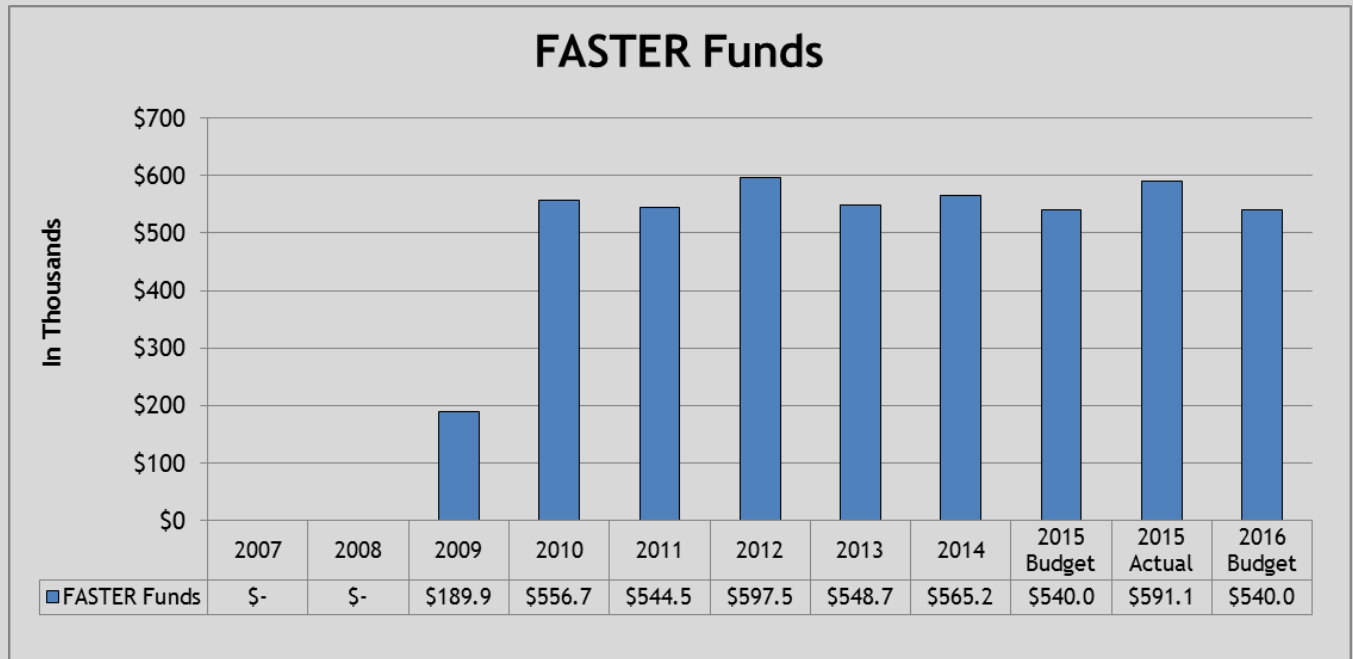
These fees and surcharges are fixed and will not increase over time

Intergovernmental Revenue

State Shared: FASTER Funds

Account: 4356

Ten Year Collection History



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

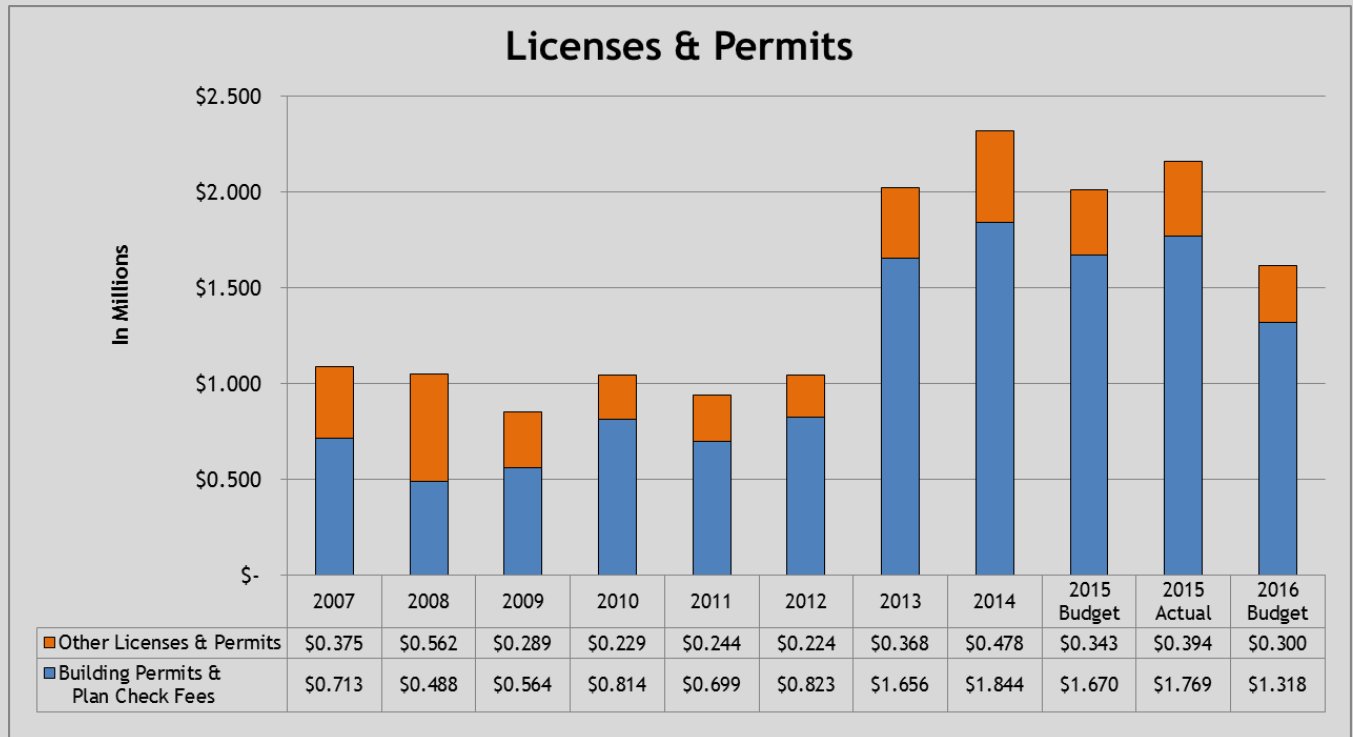
Economy

Licenses and Permits

Licenses & Permits

Accounts: 4211-4251

Ten Year Collection History



Other Revenue

Interest Earnings

Accounts: 5611-5618

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

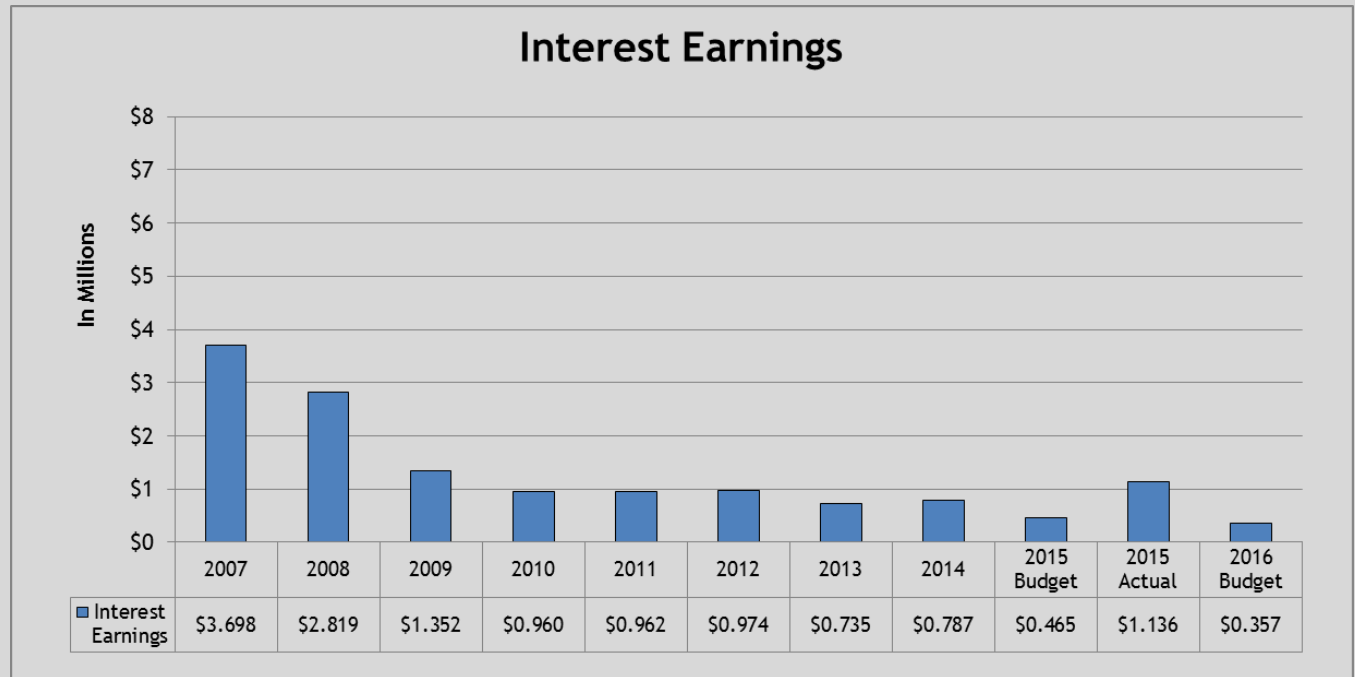
Market conditions, interest rates, and inflation.

Other Revenue

Interest Earnings

Accounts: 5611-5618

Ten Year Collection History



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

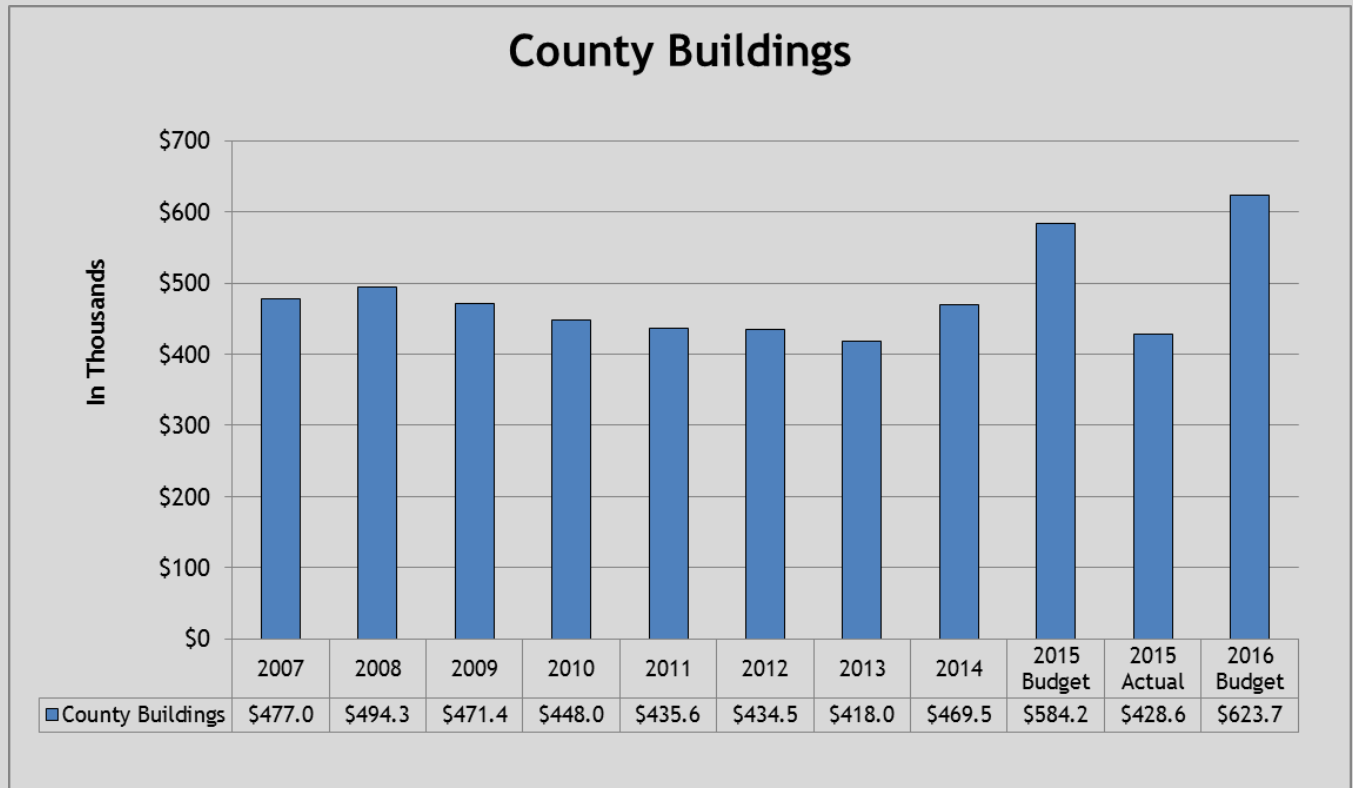
Major repairs included in each year's budget (i.e., carpet, wall, covering replacements, window replacements), capital outlay included each year (i.e., floor cleaning equipment, bleachers, chairs, and tables), any variances in the budget for these facilities, Weld County's funding decisions.

Other Revenue

County Buildings

Account: 5752

Ten Year Collection History



Other Revenue

Owner's Share

Account: 5756

Description

This is the owner's contribution toward concrete repair of sidewalks, curbs, and gutters on the citizen's property.

Legal Basis

Agreement signed by the property owner.

Current Rate/Fee

40% of the cost of the repair.

Collection/Administration

The Public Works Department administers this program. Owner's Share is paid at the time the agreement is signed. At the end of the project, property owners are reimbursed for any amount paid in excess of the actual project costs. This reimbursement is coded to the revenue account, so that at year end the net collections are reflected in the account.

Exemptions

None

Collection Variables

Number of property owners interested in the program, number of projects that can be completed during the year, and cost of the project.

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

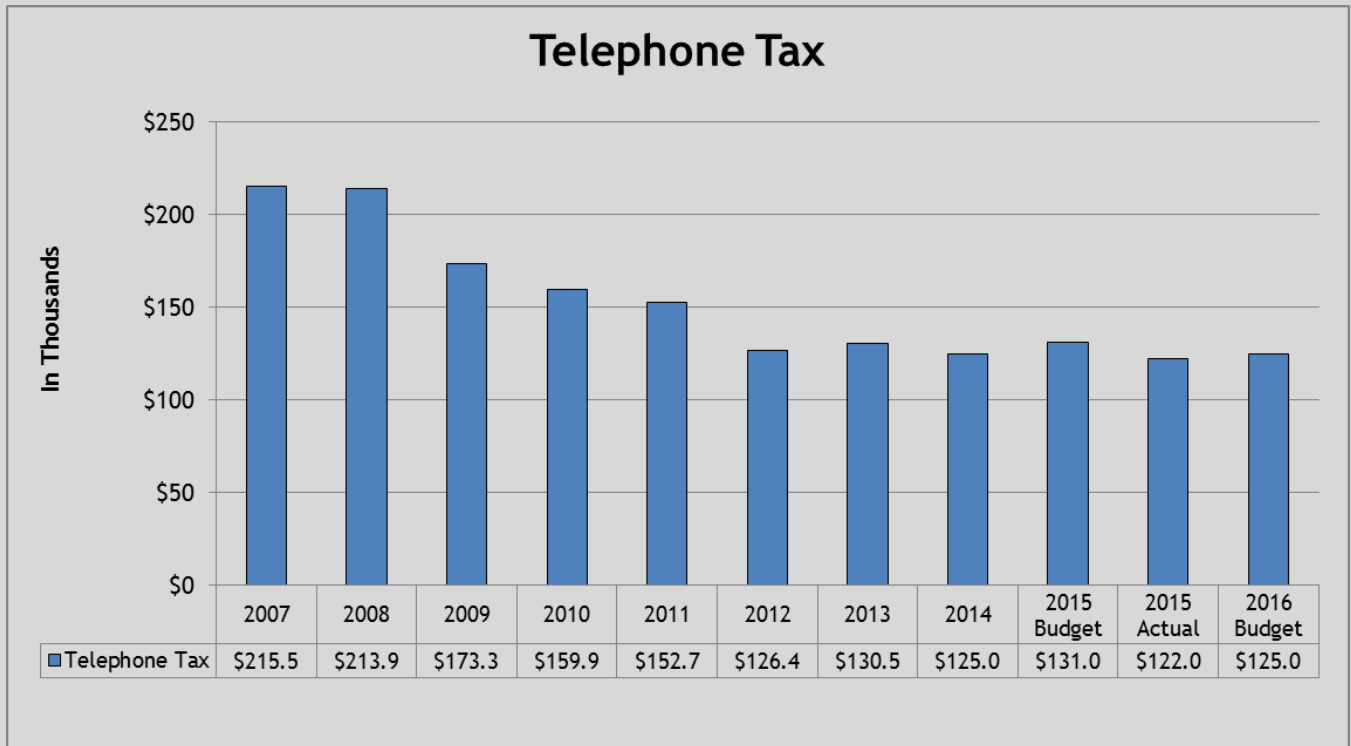
Actual number of account subscribers.

Taxes

Franchise Taxes: Telephone Tax

Account: 4163

Ten Year Collection History



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

3.46% (State also levies a 2.9% sales tax.)

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 4.8% 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 \$14,160 for a single person or \$19,128 for a couple (2013 figures) can be rebated \$45 per person upon application at City Hall the months of February - May. (This information changes every year.)

Taxes

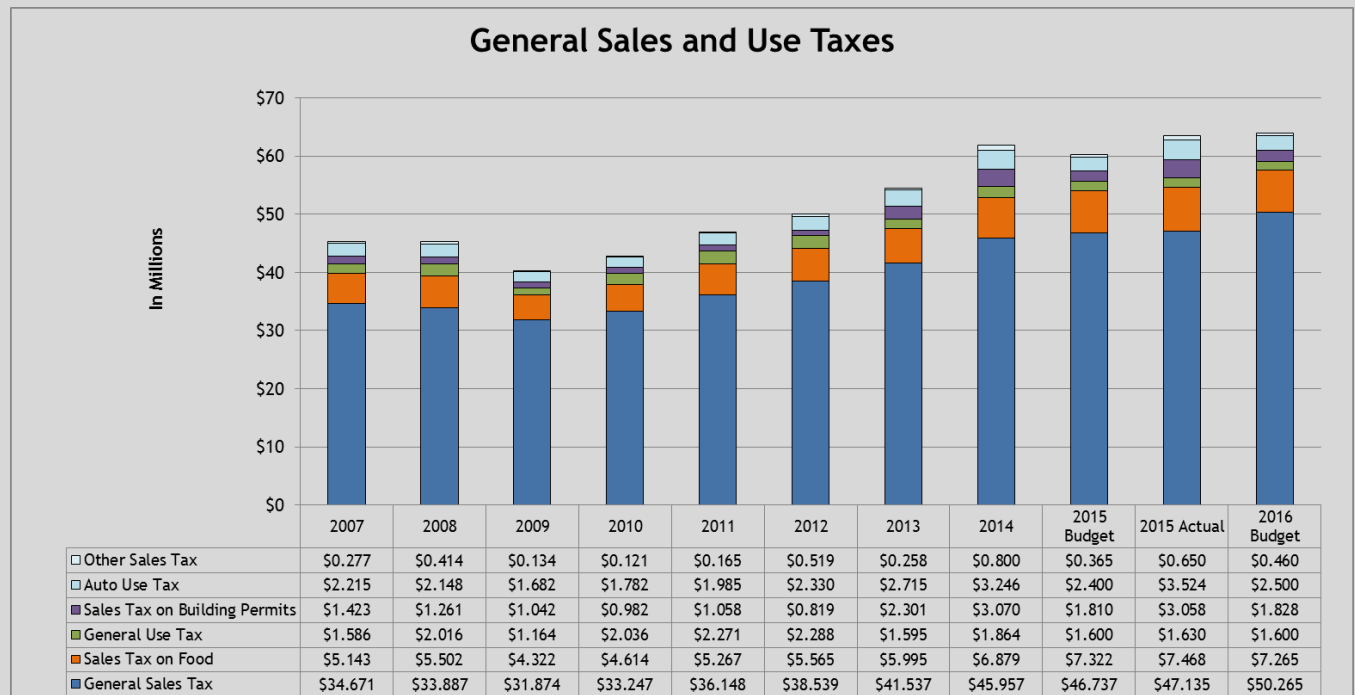
General Sales and Use Taxes

Accounts: 4131-4137, 4192

Collection Variables

Volume of sales and the economy.

Ten Year Collection History



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

<u>Establishment Type:</u>	<u>Occupational Fee:</u>
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

Taxes

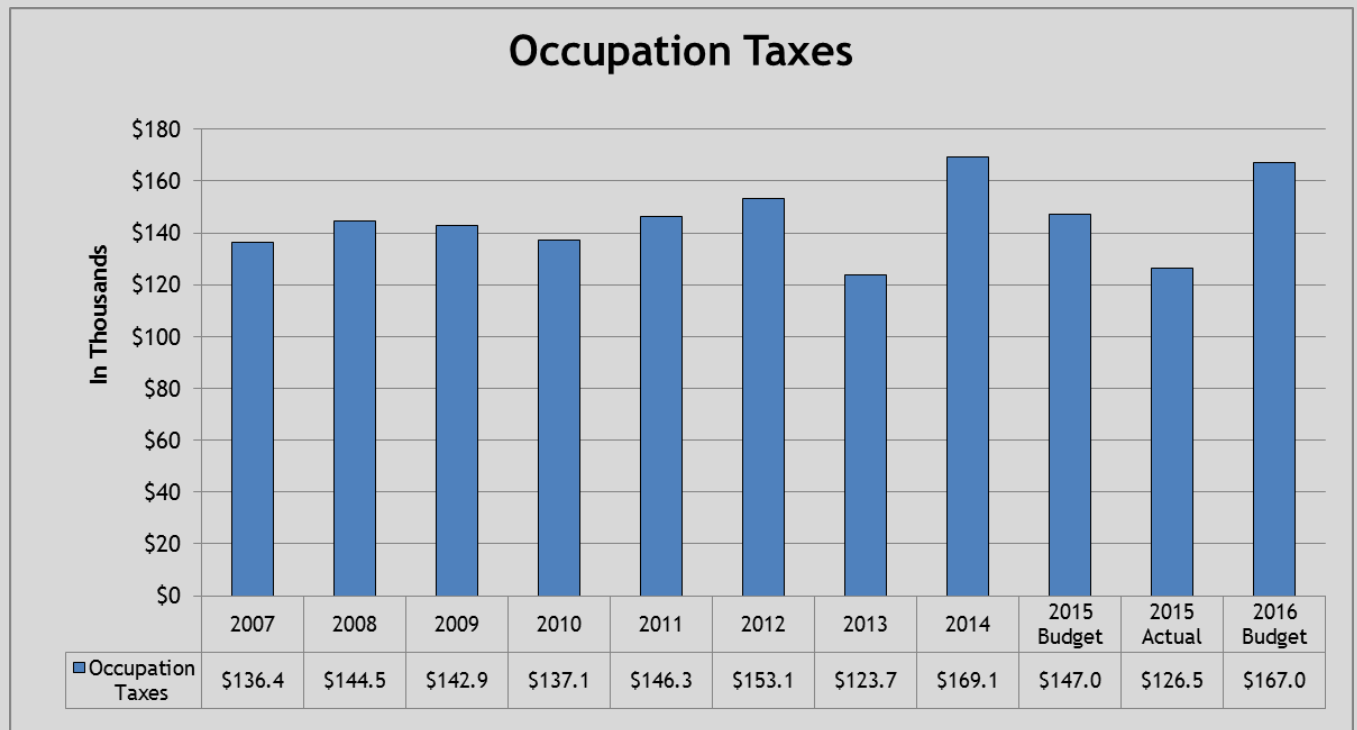
Occupation Taxes

Account: 4171

Collection Variables

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

Ten Year Collection History



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

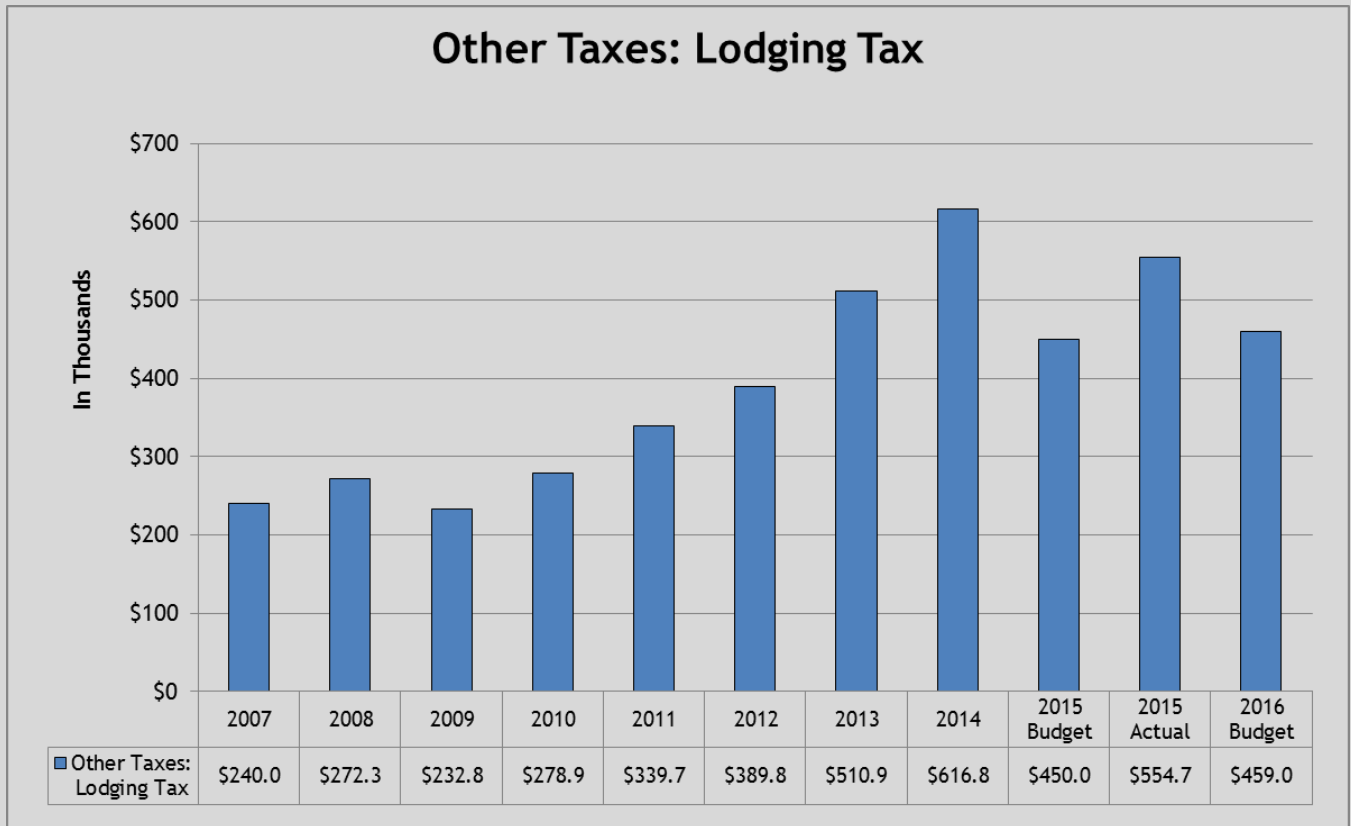
The number of lodgers and room rates (an average of \$97 per night).

Taxes

Other Taxes: Lodging Tax

Account: 4151

Ten Year Collection History



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
 $\times 7.96\% = \$7,960$ assessed value / 1,000 = 7.96
 7.96×11.274 (current mill levy) = \$89.75 City property tax due

Restated: $(\$100,000 \times 7.96\%) / 1000 \times 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

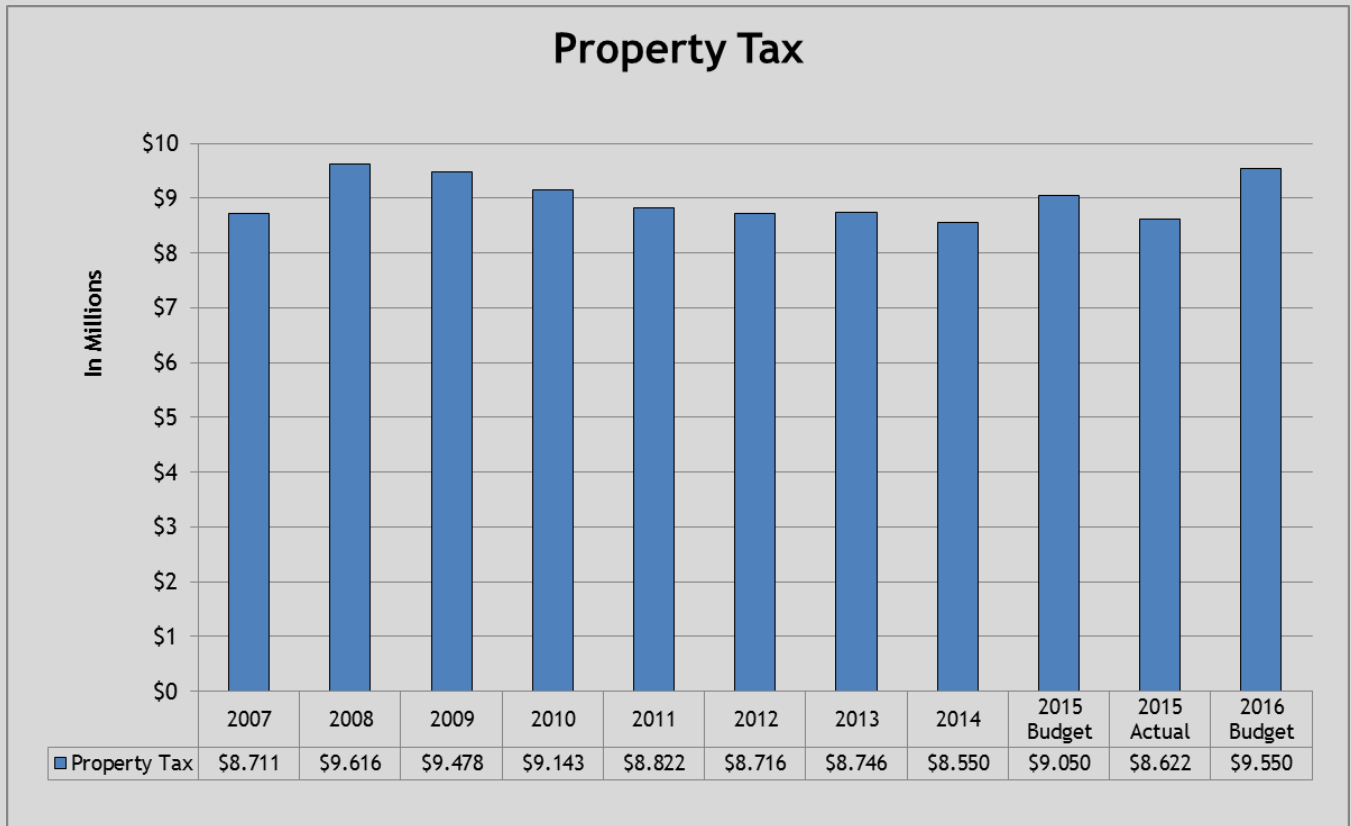
Assessed valuation percentage, mill levy, property improvements.

Taxes

Property Taxes

Accounts: 4111-4112

Ten Year Collection History



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.

<u>Year(s) of Service</u>	<u>Rate</u>
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

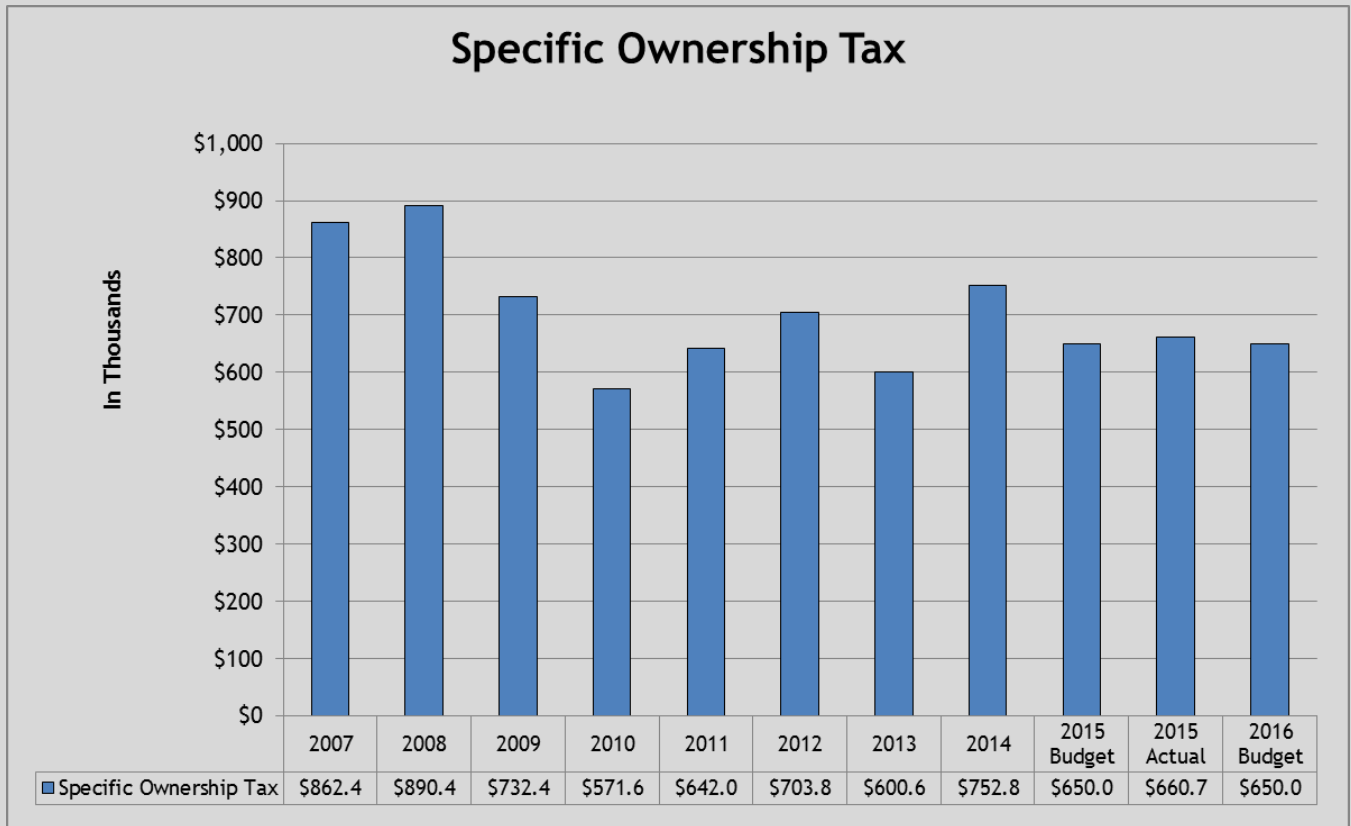
Number of licensed vehicles in the County, age of the vehicles, and mill levy in the Greeley General Improvement District.

Taxes

Specific Ownership Tax

Account: 4121

Ten Year Collection History



CITY OF **GREELEY**

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