City of Greeley Colorado

2017

Revenue Manual

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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 & Compliance Manager at 970-350-9735 or robert.miller@greeleygov.com

Revenue Manual Purpose

The Revenue Manual details information about the City of Greeley's major revenue sources, such as taxes, fees, and charges for services. Revenue funds are utilized to provide various services to the citizens of Greeley and surrounding communities.

City Revenue Policy

The City allocates all revenues to the General Fund and one (1) or more special funds. Some revenues are not legally available for general operations; the City allocates these revenues in special funds. All other revenues are allocated to the General Fund.

Summary

The Revenue Manual provides descriptions of rates and fees, legal basis, and how the City collects revenue. Each section includes ten years of revenue collection history along with current and future estimated budgets. Yearly revenue estimates are challenging to formulate due to numerous variables and macroeconomic fluctuations.

General Fund: Charges for Services

Franchise Fees

Accounts: 4931-4933

Description

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 audits and verify the correct amounts were paid to the department.

Exemptions

None.

Collection Variables

Number of subscribers and utility customer consumption.

Franchise Fees

Accounts: 4931-4933

Ten-Year Collection History

	2009	2010	2011	2012	2013	2014	2015	2016	2017 Budget	2017 Proj.	2018 Proj.
Cable	$723	$809	$802	$870	$885	$923	$936	$1,057	$944	$944	$1,070
Electric	$1,823	$2,144	$2,176	$2,173	$2,413	$2,482	$2,452	$2,435	$2,447	$2,447	$2,652
Gas	$1,789	$1,325	$1,508	$1,369	$1,571	$1,860	$1,684	$1,425	$1,279	$1,279	$1,452

General Fund: Charges for Services

Culture & Public Art: UCCC 4711, 4871, 5633

Description

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 revenue from ticket sales, rentals, and use fees.

Exemptions

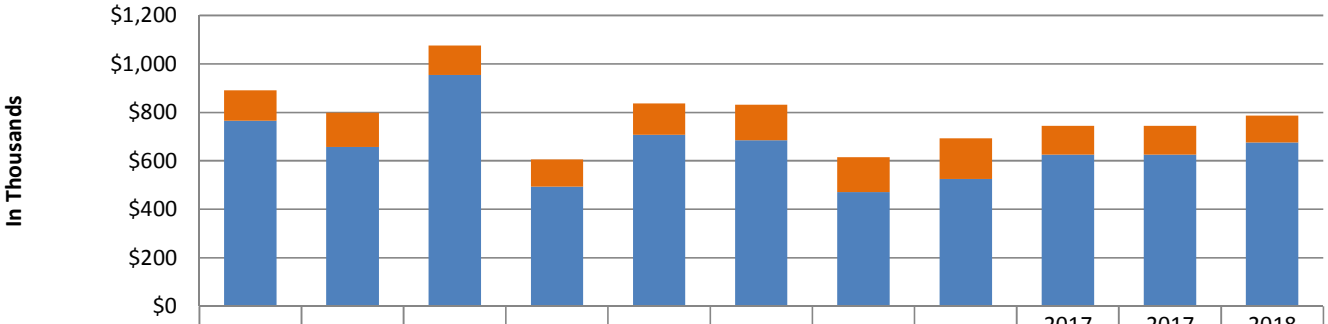
None.

Collection Variables

The number of UCCC programs, current market prices, and facility demand.

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

Ten-Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Budget	2017 Proj.	2018 Proj.
Rents & Use	$126	$141	$121	$112	$130	$147	$144	$168	$120	$120	$111
Program Tickets	$764	$657	$954	$493	$708	$684	$471	$525	$625	$625	$675

General Fund: Charges for Services

Transit

Accounts: 4640-4873

Description

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

- One-way Fare
  - Adult: $1.50
  - Senior or GET Discount Card: $0.75
  - Riders aged 18 and under: Free
  - Paratransit (single ride): $3.00

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

- Discount Passes

  20 ride pass
  - Adult: $27.00
  - Senior: $13.50
  - Persons with disabilities: $13.50

  31-day pass
  - Adult: $50.00
  - Senior: $20.00
  - Persons with disabilities: $20.00
  - Medicare card holders: $20.00

  90-day pass
  - 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://greeleyevanstransit.com/fares-and-passes/

Collection/Administration

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

Exemptions

Currently enrolled elementary, middle, or high school students in Greeley or Evans ride for free.

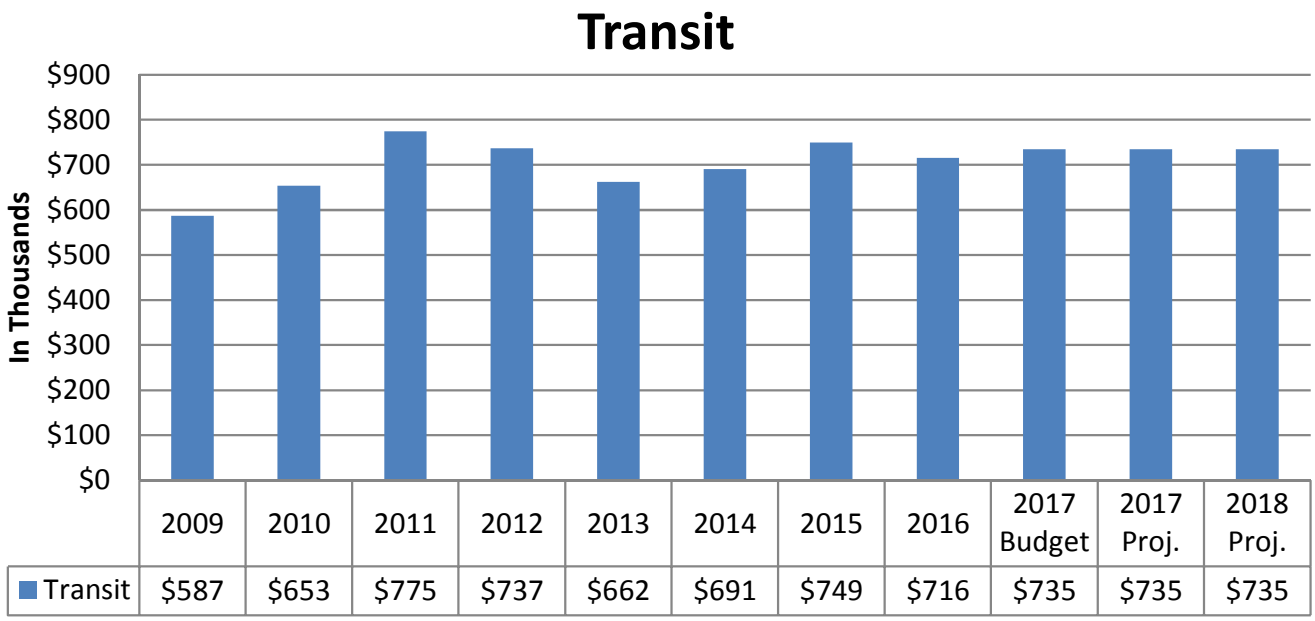
Collection Variables

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

Transit

Accounts: 4640-4655

Ten-Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Budget	2017 Proj.	2018 Proj.
Transit	$587	$653	$775	$737	$662	$691	$749	$716	$735	$735	$735

General Fund: Fines & Forfeitures

Court Fines

Accounts: 5511-5536

Description

Greeley's Municipal Court orders and designates 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 conforming to similar regulations throughout the state and 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

For the complete list, please refer to the Directory of Fees and Charges for Services or to the City's Municipal Code (https://www.municode.com/library/co/greeley/codes/municipal_code?nodeId=18000).

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 as part of a total violation fine.

Exemptions

None.

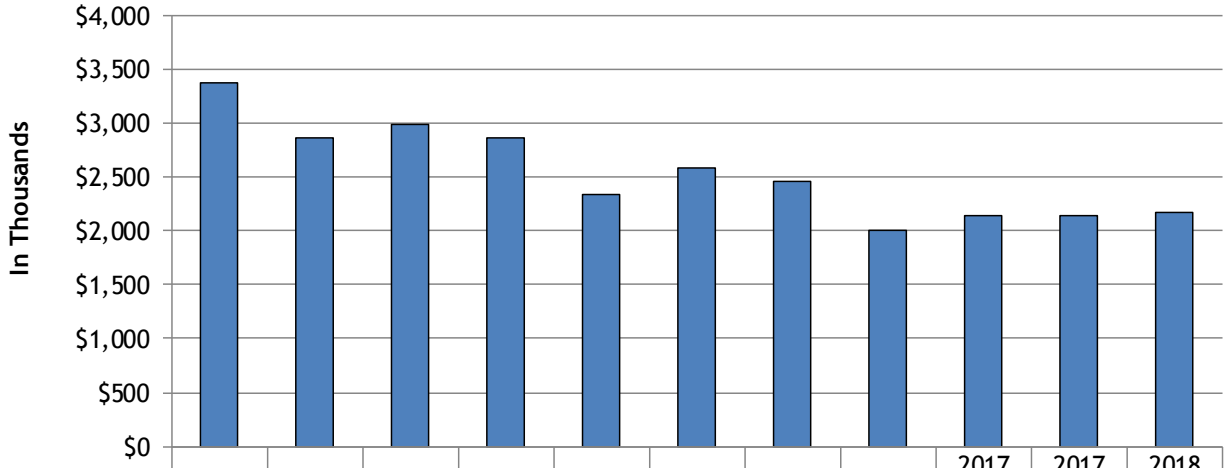
Collection Variables

Number of violations, number of violations that go to court, and fines assessed for violations.

Court Fines

Accounts: 5511-5536

Ten-Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Budget	2017 Proj.	2018 Proj.
Court Fines & Forfeits	$3,371	$2,864	$2,987	$2,868	$2,342	$2,580	$2,457	$2,002	$2,142	$2,142	$2,166

General Fund: Intergovernmental

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

Description

Funding received from other governmental entities to assist with projects or programming. These funds are either direct grants or pass-through grants. The City receives direct grants straight from the issuing government entity. Pass-through grants are funds that a receiving organization then passes on to another entity (e.g. The State receives federal funds and then passes these funds to municipal governments). Most grants require the City to match funds. 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, and/or local laws that establish the availability of funding applied for and awarded to the City of Greeley.

Current Rate/Fee

Dependent upon project application and the amount awarded to projects by other governmental agencies.

Collection/Administration

Individual departments administer grant projects and programming; the Finance Department serves as a secondary administrator through normal accounting and internal controls.

Exemptions

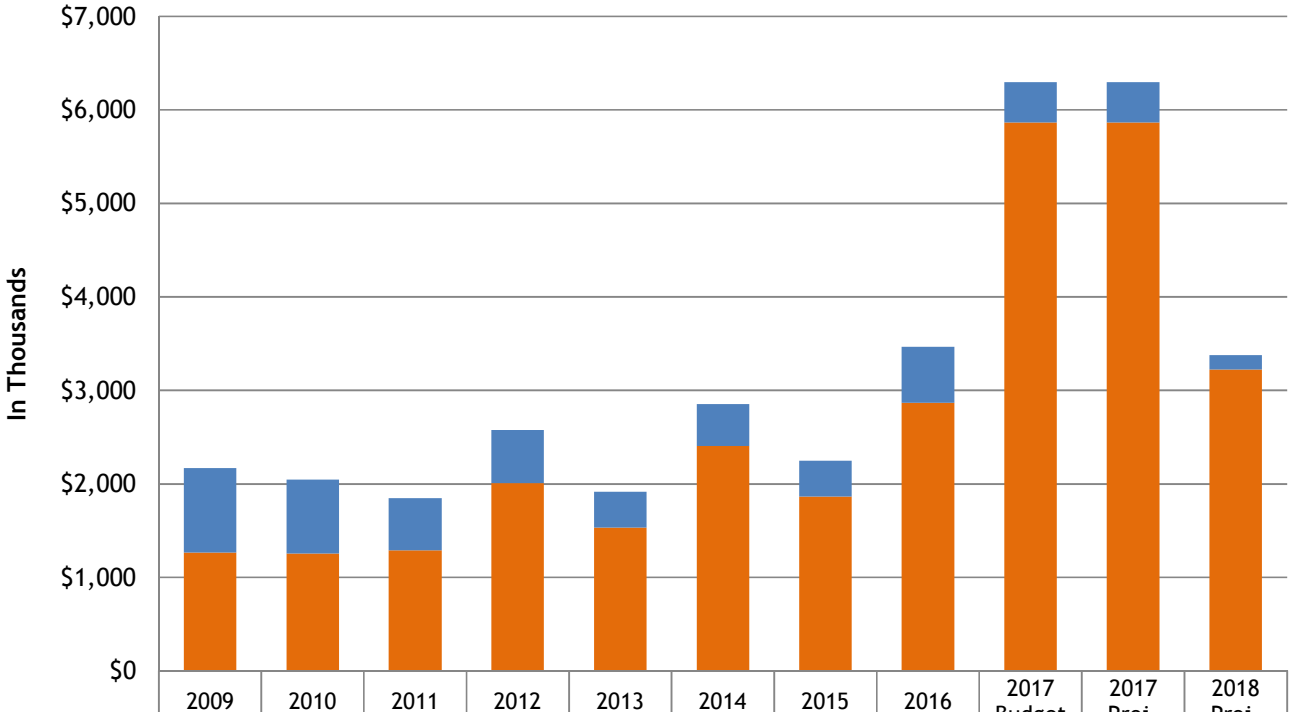
As designated by the award contract (typically there are expenditures that do not qualify for grant reimbursement).

Collection Variables

The timing of grant awards, the amount of available grant funding, and the number of City of Greeley projects that qualify for grants.

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

Ten-Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Budget	2017 Proj.	2018 Proj.
Federal, State & Local	$904	$787	$560	$569	$383	$451	$385	$594	$431	$431	$158
FTA	$1,267	$1,258	$1,288	$2,007	$1,531	$2,403	$1,865	$2,869	$5,865	$5,865	$3,220

General Fund: Intergovernmental

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

Description

An agreement to pool resources between government agencies in an effort to deliver cost effective services. One example is the transit services agreement between the City of Greeley and the City of Evans; Greeley's transit division serves both Evans and Greeley under this agreement.

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 issuing agency and deposited by the City of Greeley according to the terms spelled out in each agreement.

Exemptions

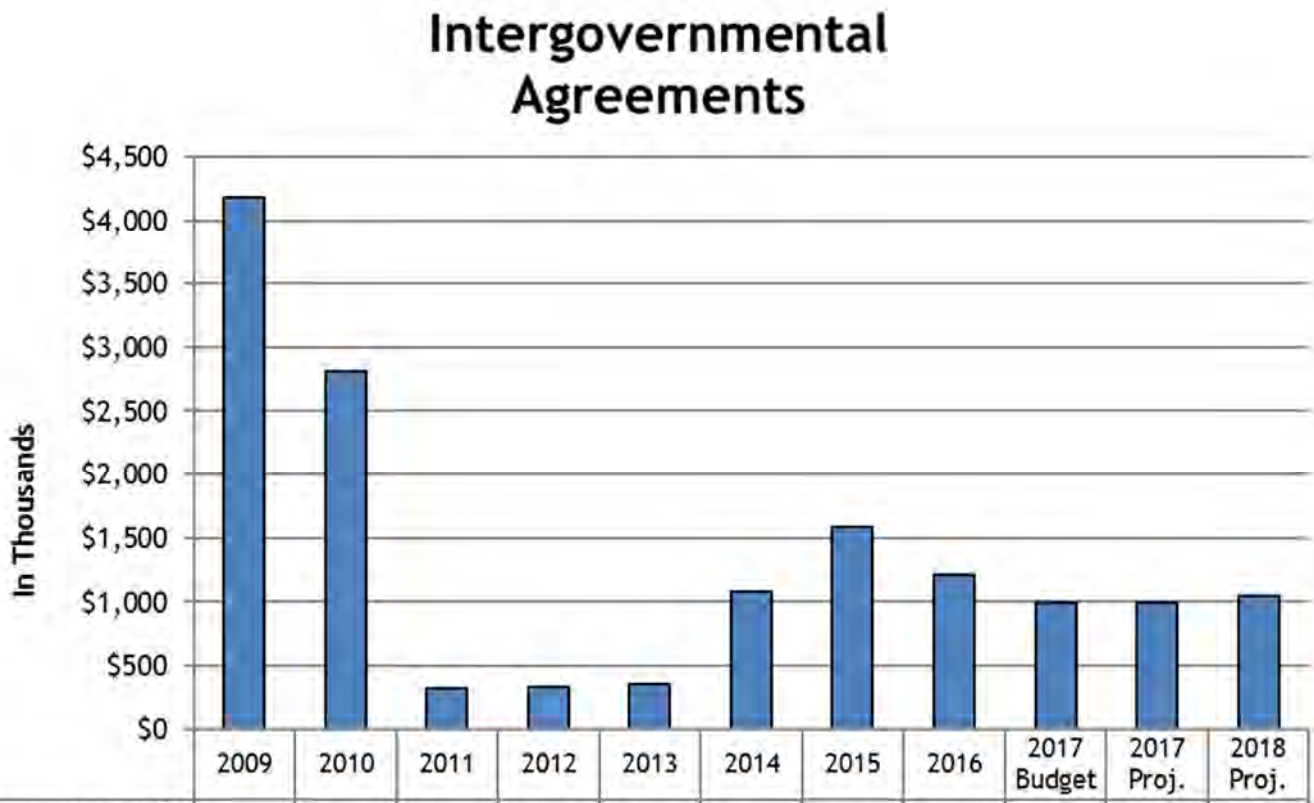
None.

Collection Variables

Number of projects, length of projects, 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	2017 Budget	2017 Proj.	2018 Proj.
Intergovernmental Agreements	$4,180	$2,814	$323	$336	$353	$1,085	$1,585	$1,211	$996	$996	$1,051

General Fund: Intergovernmental

State Shared: Cigarette Taxes — Account: 4351

Description

Colorado assesses a 42 mills tax on every cigarette purchased in the state. Since July 1987, 27% of total cigarette tax revenue is distributed to cities and counties. Cigarette tax revenue is distributed in proportion to a municipality's percentage share of state sales tax receipts.

Legal Basis

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

Current Rate/Fee

42 mills (84¢ per 20 count cigarette package).

Collection/Administration

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

Exemptions

None.

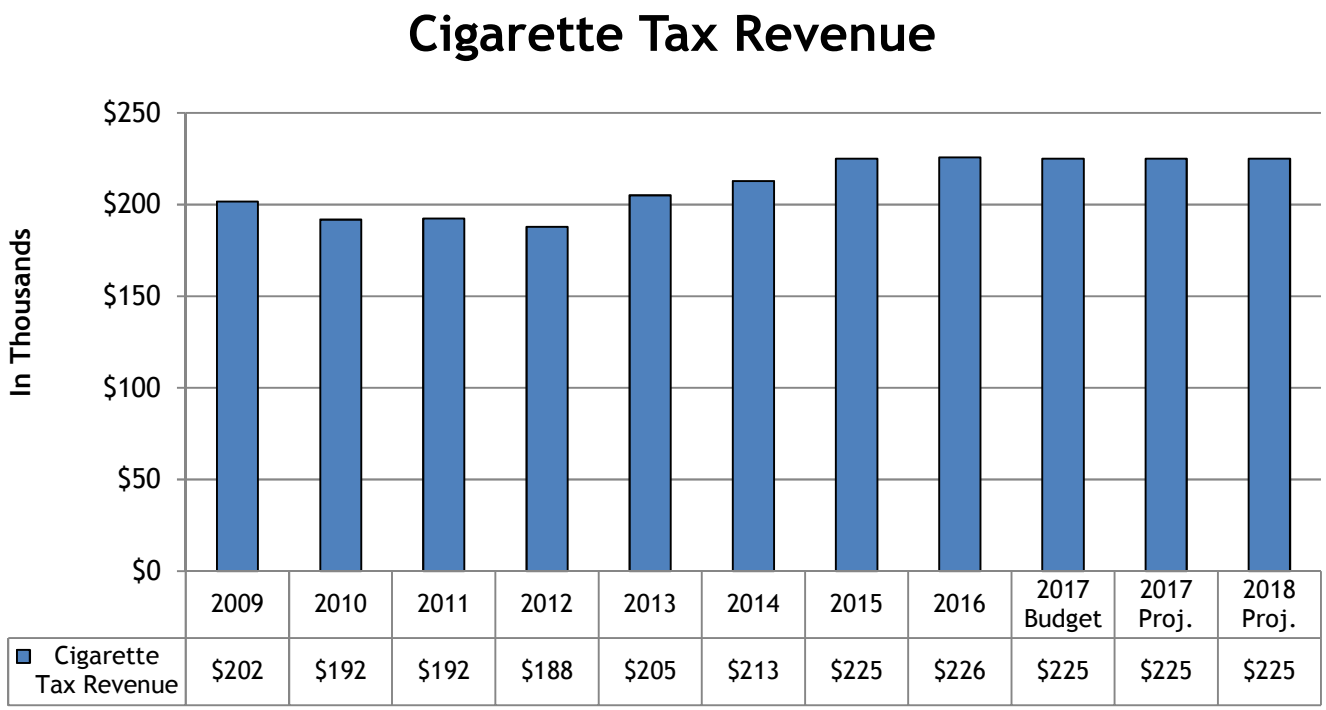
Collection Variables

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

State Shared: Cigarette Taxes

Account: 4351

Ten-Year Collection History



Intergovernmental Revenue

State Shared: Severance Taxes

Account: 4352

Description

Taxes 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

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. Colorado then distributes the funds back to local governments.

Exemptions

None.

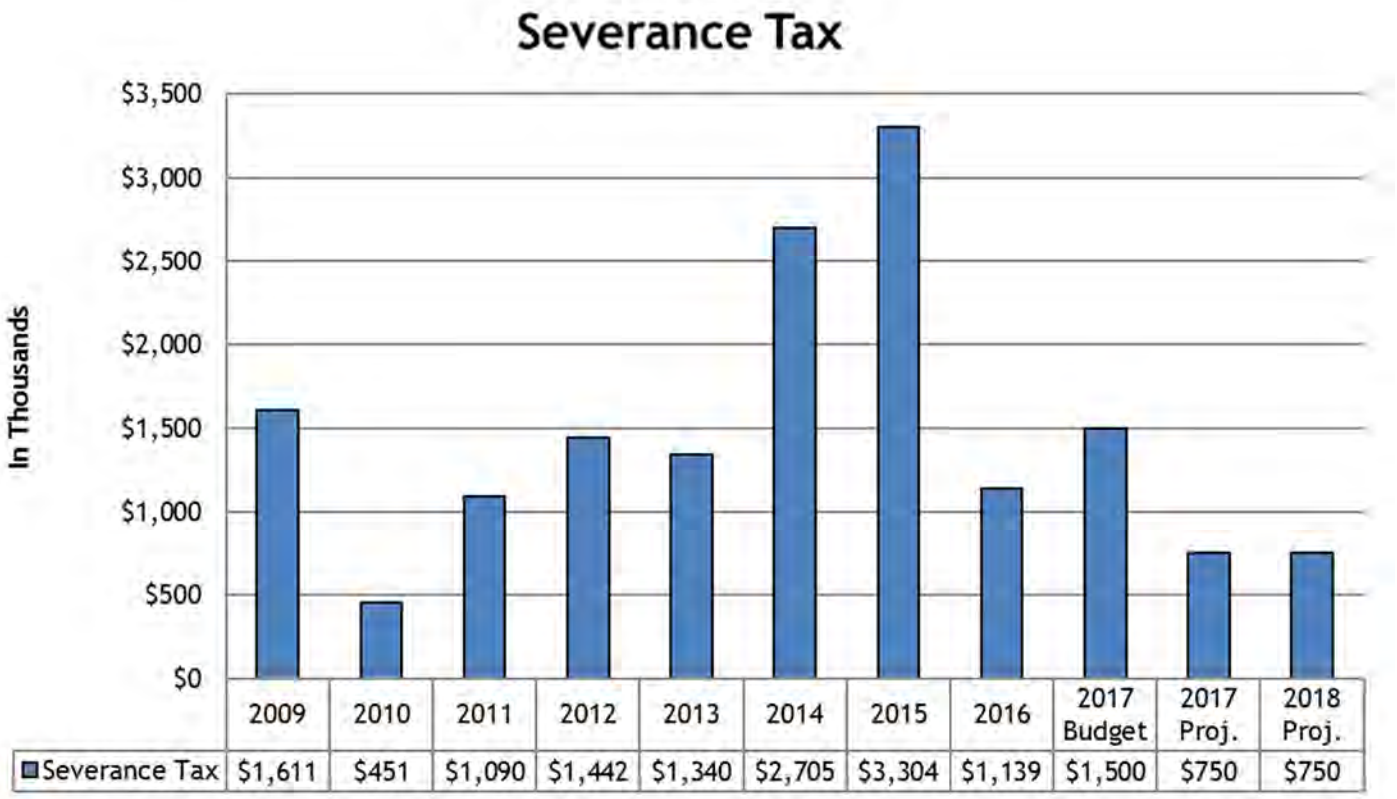
Collection Variables

Number of firms and the 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	2017 Budget	2017 Proj.	2018 Proj.
Severance Tax	$1,611	$451	$1,090	$1,442	$1,340	$2,705	$3,304	$1,139	$1,500	$750	$750

General Fund: Intergovernmental

State Shared: Federal Mineral Funds — Account: 4355

Description

Under the Federal Mineral Leasing Act, states of origin receive approximately 49% of total rental and royalty revenue from mineral extraction on federal lands. In Colorado, revenue is distributed to local governments and school districts for the planning, construction, and maintenance of public facilities.

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 Department of Local Affairs uses statutory criteria to determine the county pool allocation of federal mineral lease revenue. The statutes also establish the process for distributing county pools to 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 employees reported as residents in the county's unincorporated areas or municipalities to the total number of employees reported as county residents. 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

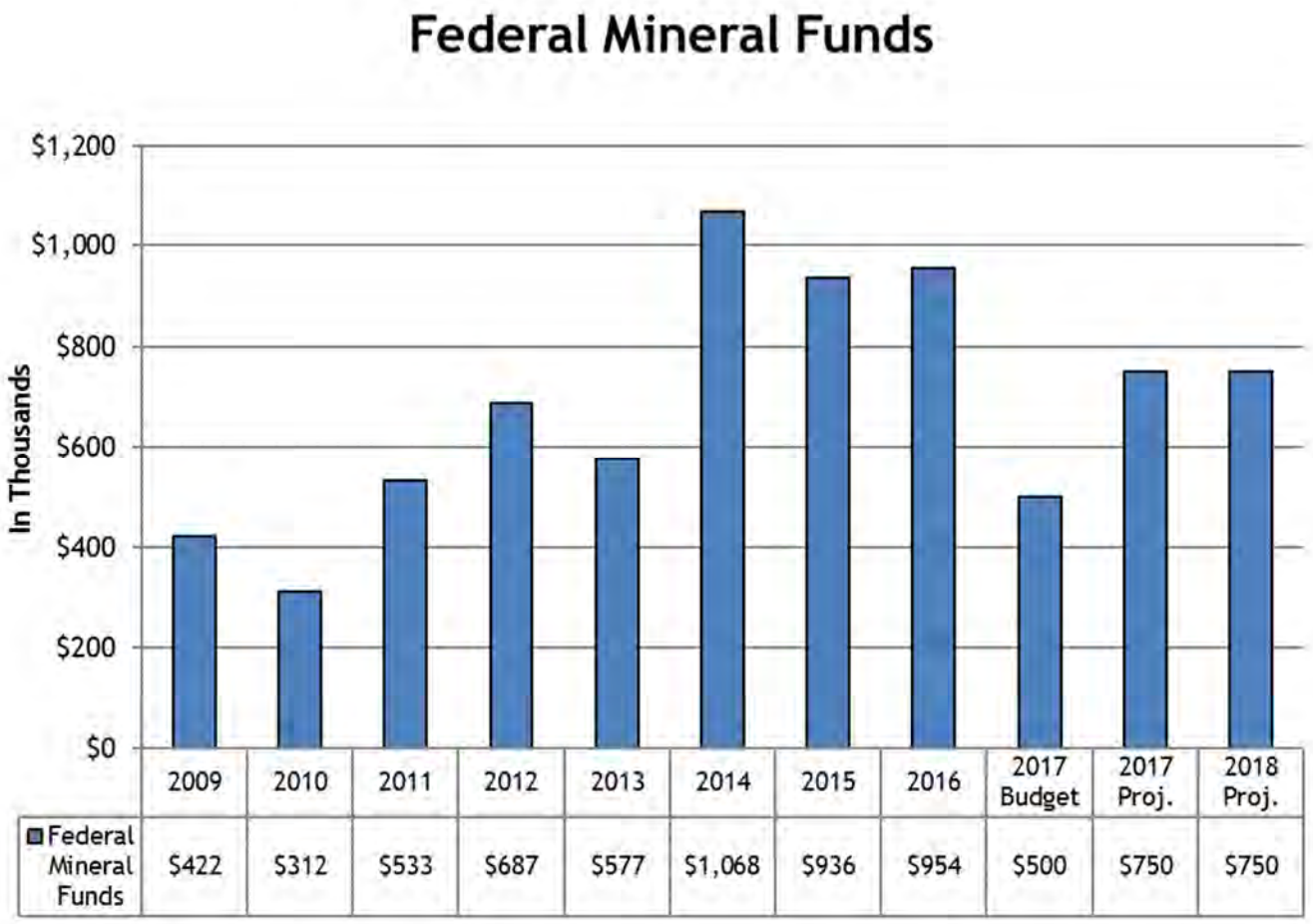
None.

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



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Budget	2017 Proj.	2018 Proj.
Federal Mineral Funds	$422	$312	$533	$687	$577	$1,068	$936	$954	$500	$750	$750

General Fund: Licenses and Permits

Licenses & Permits

Accounts: 4211-4251

Description

Fees charged for activities regulated through City of Greeley ordinances concerning the health, safety, and welfare of the public.

The primary revenue sources in this category are business licenses and building permits. All businesses that operate in the City of Greeley must obtain a business license. The City must issue a building permit before any construction, alteration, moving, demolition, or repair is performed on a new or existing structure within city limits.

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 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 fees with the exception of cash payments, which are handled by the Finance Department. The Public Works Department issues permits for moving houses, banners, and street/utility cuts. The Finance Department collects these fees.

Exemptions

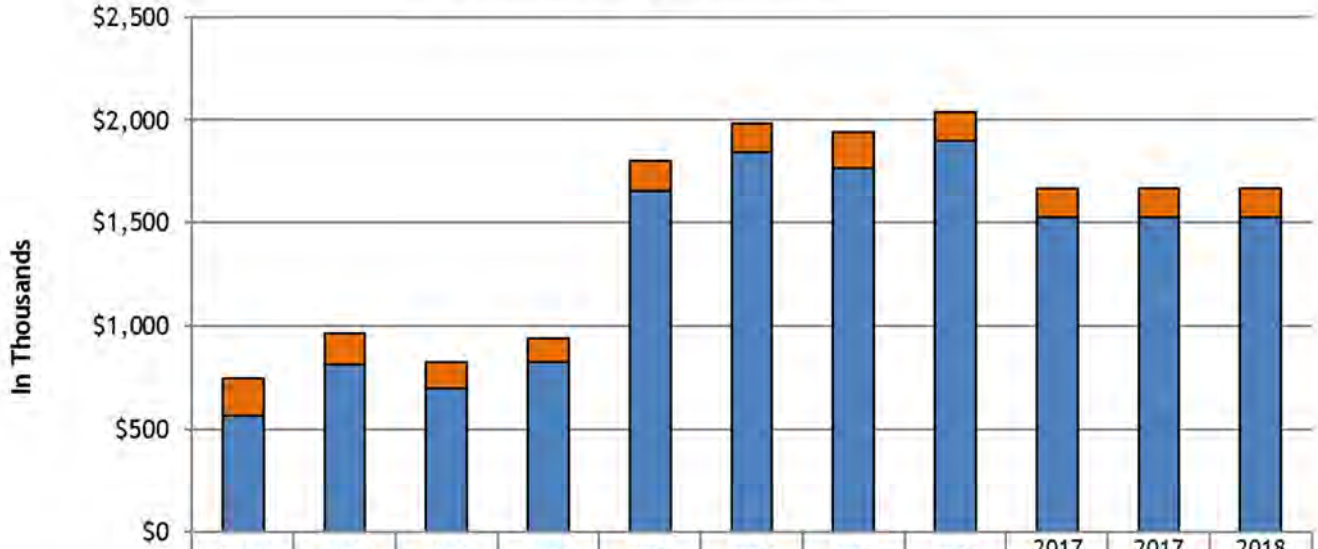
The Mayor and designated officials are authorized to sign agreements with Weld County for the waiver of certain building fees within each entity's jurisdiction. Federal and state projects (with the exception of state highway construction) do not pay fees.

Collection Variables

State of the local economy.

Licenses & Permits — Accounts: 4211-4251

Ten-Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Budget	2017 Proj.	2018 Proj.
Other Licenses & Permits	$186	$153	$125	$117	$150	$143	$174	$139	$147	$147	$149
Building Permits & Plan Check Fees	$564	$814	$699	$823	$1,656	$1,844	$1,769	$1,900	$1,523	$1,523	$1,523

General Fund: Other Revenue

County Buildings

Account: 5752

Description

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 the revenues from the rentals of the facilities.

Collection/Administration

The Culture, Parks, & Recreation Department prepares a budget of all anticipated needs (personnel, supplies, services, and capital outlay) for both the City and Weld County. Weld County adopts the portion of the budget they determine to be reimbursable. Facility rentals fund the other portion of budgeted expenditures. The Culture, Parks, & Recreation Department invoices Weld County and sends a copy of the paperwork to the Finance Department; Weld County sends payments directly to the Finance Department.

Exemptions

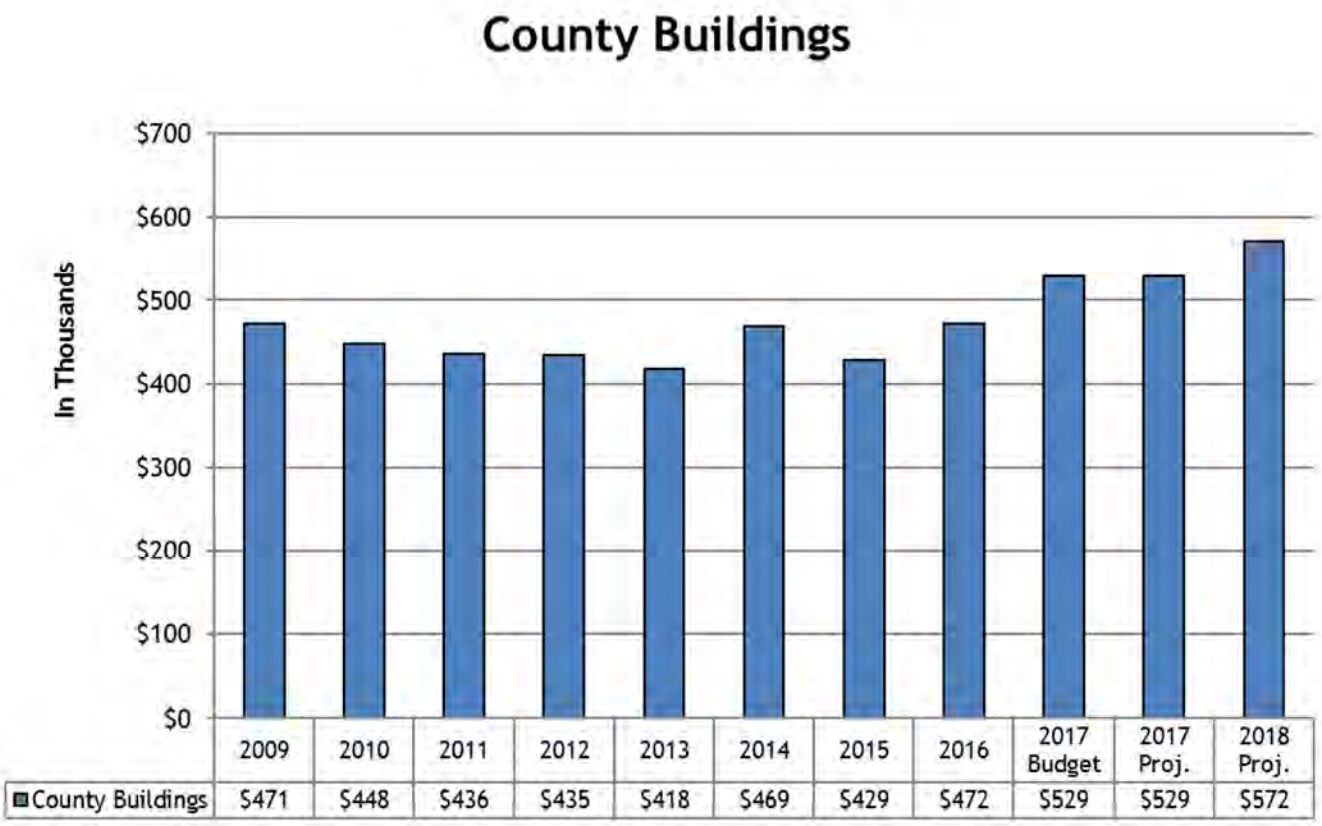
Expenditures Weld County does not agree to reimburse.

Collection Variables

Major repairs included in each year's budget (i.e., new carpet, covering replacements, and 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	2017 Budget	2017 Proj.	2018 Proj.
County Buildings	$471	$448	$436	$435	$418	$469	$429	$472	$529	$529	$572

General Fund: Other Revenue

Rents from Facilities

Account: 5633

Description

Fees and charges for renting City of Greeley facilities. These include park shelters, recreation fields, and 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 individual departments when facilities are used.

Exemptions

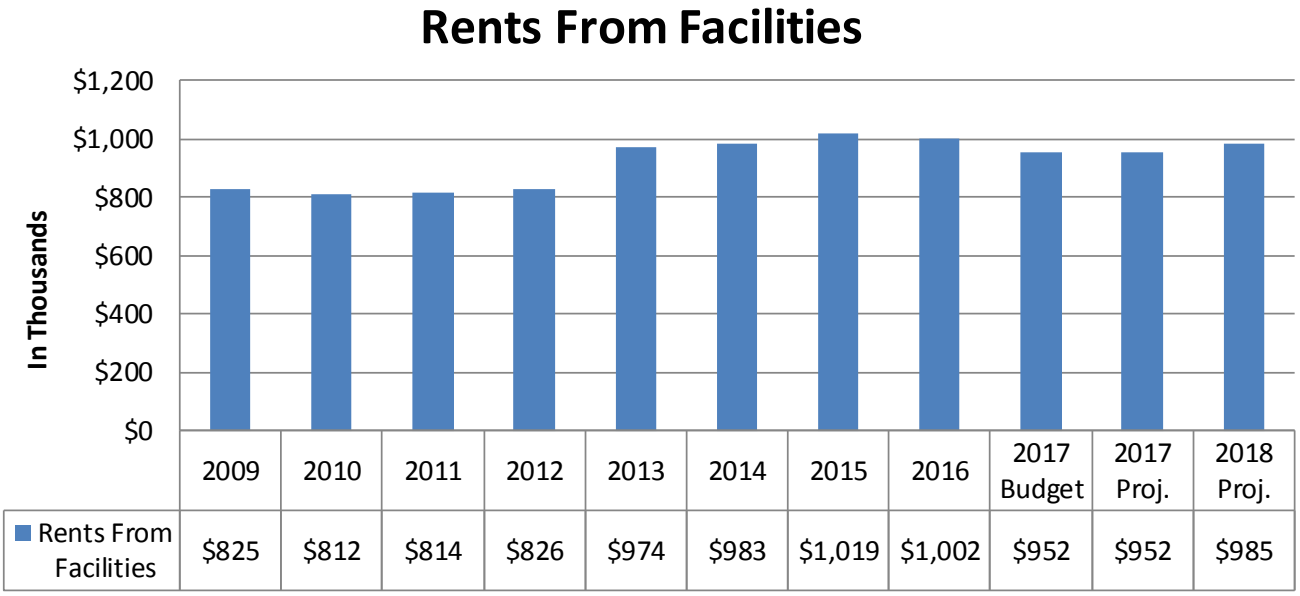
None.

Rents from Facilities Account: 5633

Collection Variables

Weather and seasonal variance affecting outdoor facility rentals. The rates charged for the different facilities.

Ten-Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Budget	2017 Proj.	2018 Proj.
Rents From Facilities	$825	$812	$814	$826	$974	$983	$1,019	$1,002	$952	$952	$985

General Fund: Fees

Occupation License Fee

Account: 4171

Description

Fee related to selling beer, liquor, wine and other fermented beverages.

Legal Basis

Municipal Code Sections 6.16.380.

Current Rate/Fee

Type	*Occupation License Fee*
Retail liquor store	$ 500.00
Liquor-licensed drugstore	500.00
Beer and wine	600.00
Hotel/restaurant	1,500.00
Tavern	2,000.00
Club	500.00
Arts	500.00
Racetrack	2,000.00
3.2% beer, on premises	500.00
3.2% beer, off premises	250.00
3.2% beer, on and off premises	500.00
Optional premises	2,000.00
Brew pub	1,500.00

Collection/Administration

Businesses pay liquor license fees at the City Clerk's Office.

The Finance Department collects fees on a quarterly basis. The City has the right to perform audits and verify the correct amounts were paid to the department.

Exemptions

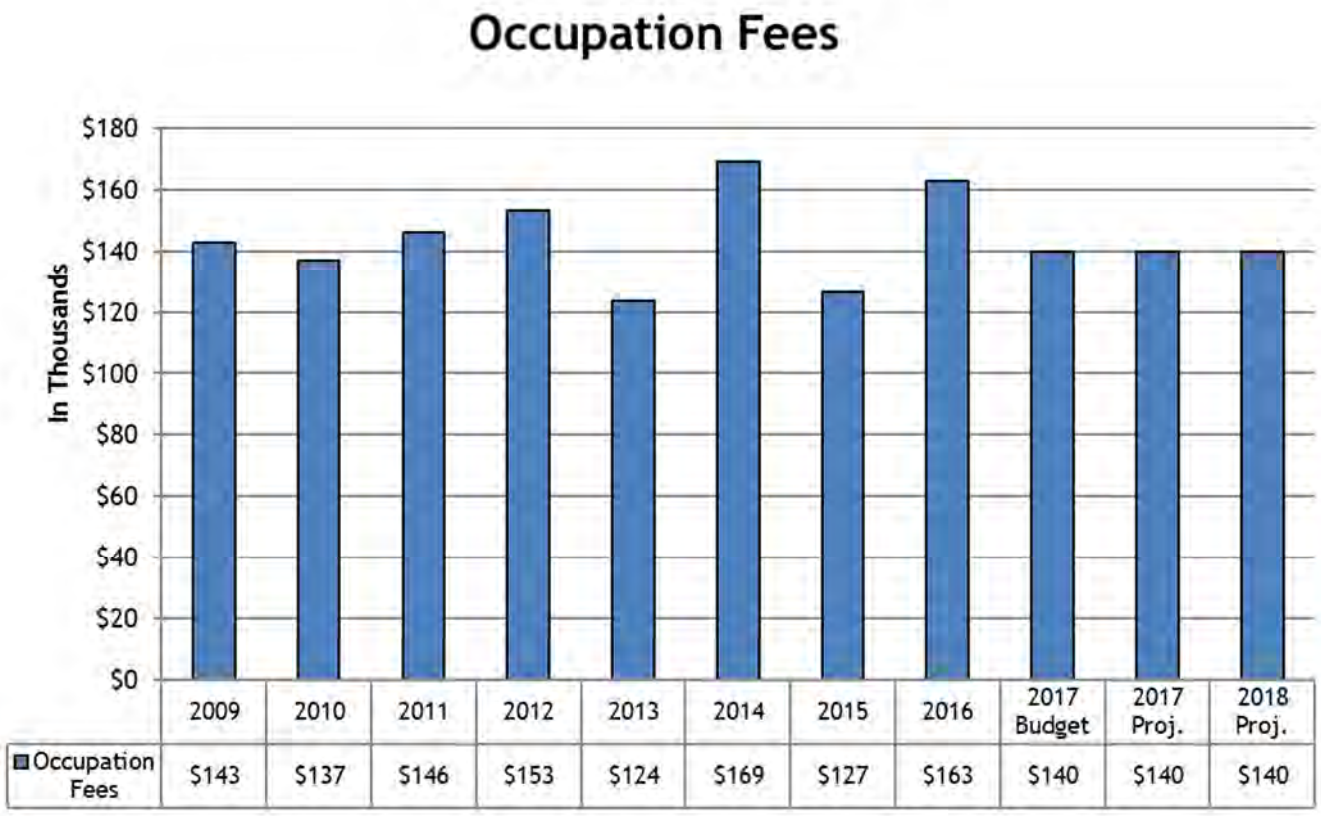
None

Occupation License Fee — Account: 4171

Collection Variables

The number and types of establishments selling alcohol.

Ten-Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Budget	2017 Proj.	2018 Proj.
Occupation Fees	$143	$137	$146	$153	$124	$169	$127	$163	$140	$140	$140

General Fund Taxes

Occupational: Telephone Tax

Account: 4163

Description

The City imposes this tax on telephone service providers operating within city limits.

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 audits and verify the correct amounts were paid to the department.

Exemptions

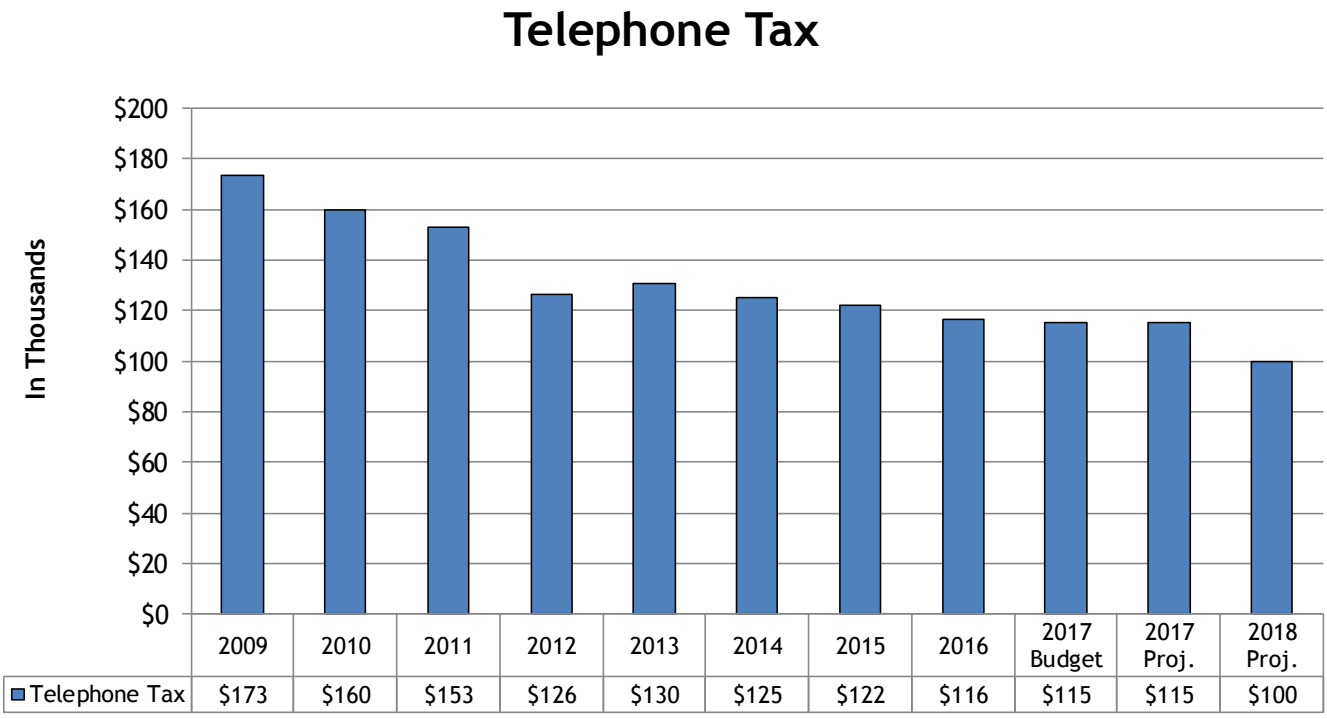
None.

Collection Variables

Actual number of account subscribers.

Taxes: Telephone Tax — Account: 4163

Ten-Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Budget	2017 Proj.	2018 Proj.
Telephone Tax	$173	$160	$153	$126	$130	$125	$122	$116	$115	$115	$100

General Fund: Taxes

Property Taxes

Accounts: 4111-4112

Description

Taxes levied in proportion to property value. The County Assessor's Office determines property values. The State, through the Gallagher Amendment, mandates the assessment percentage. The current assessment percentage for residential property is 7.96% and 29.0% for all other property. In 2018 the assessment percentage for residential property will be reduced to 7.2%. 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

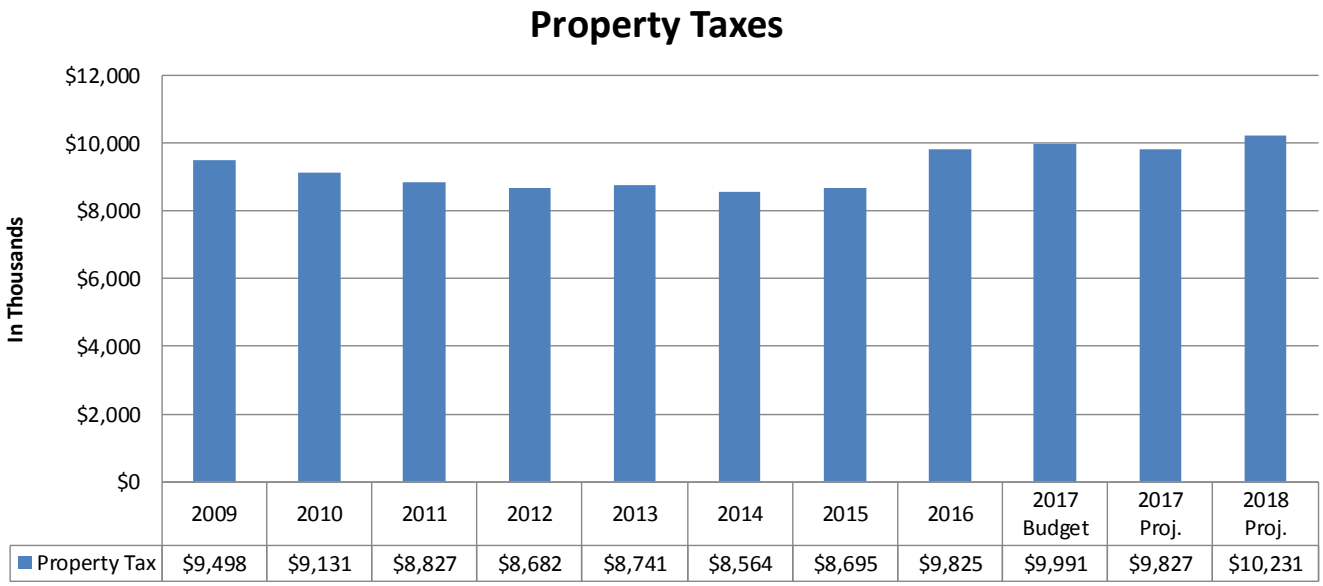
Tax exempt properties (i.e. government-owned property).

Collection Variables

Assessed valuation percentage, mill levy, property improvements.

Property Taxes — Accounts: 4111-4112

Ten-Year Collection History



Convention & Visitors: Taxes

Other Taxes: Lodging Tax

Account: 4151

Description

Taxes levied on guests lodging in hotels, motels, and campgrounds located within the City.

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.

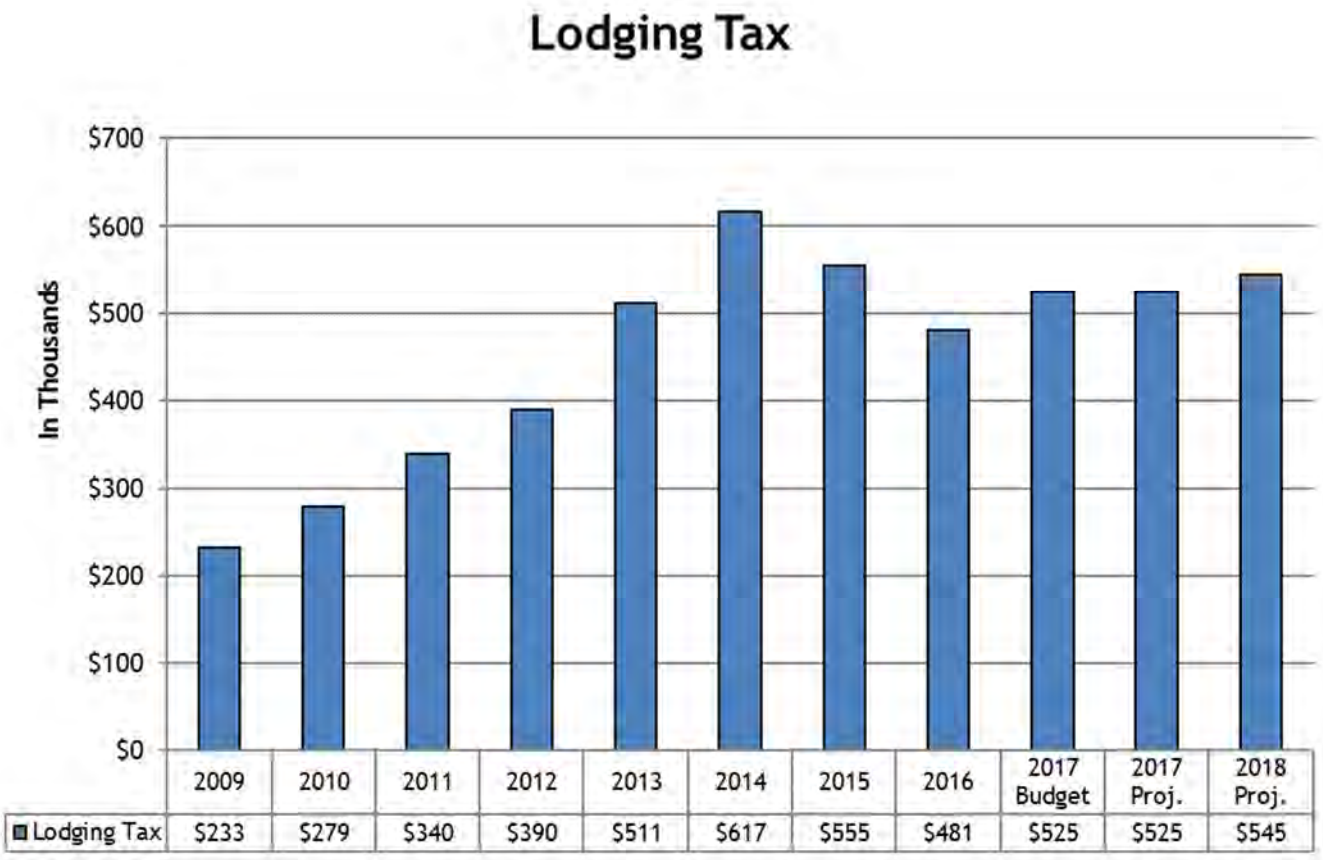
Collection Variables

The number of lodgers, available rooms, and room rates (an average of $99 per night in 2016).

Other Taxes: Lodging Tax

Account: 4151

Ten-Year Collection History



Streets & Roads: Charges for Services

Highway Maintenance Agreement Account: 4451

Description

Intergovernmental agreements with the Colorado Department of Transportation (CDOT) 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

CDOT pays the City $1,950 annually per lane mile for snow removal, pothole repair, minor patching, crack seal, fence and guardrail repair, monitoring signage, and stormwater maintenance for three detention ponds west of 71st Avenue adjacent to the highway. CDOT also reimburses $3,600 per year per signal for maintenance and $3,000 per year per lane mile for signs and markings.

Collection/Administration

CDOT pays the city on an annual basis based on the rates, signals, and miles specified in the intergovernmental agreement.

Exemptions

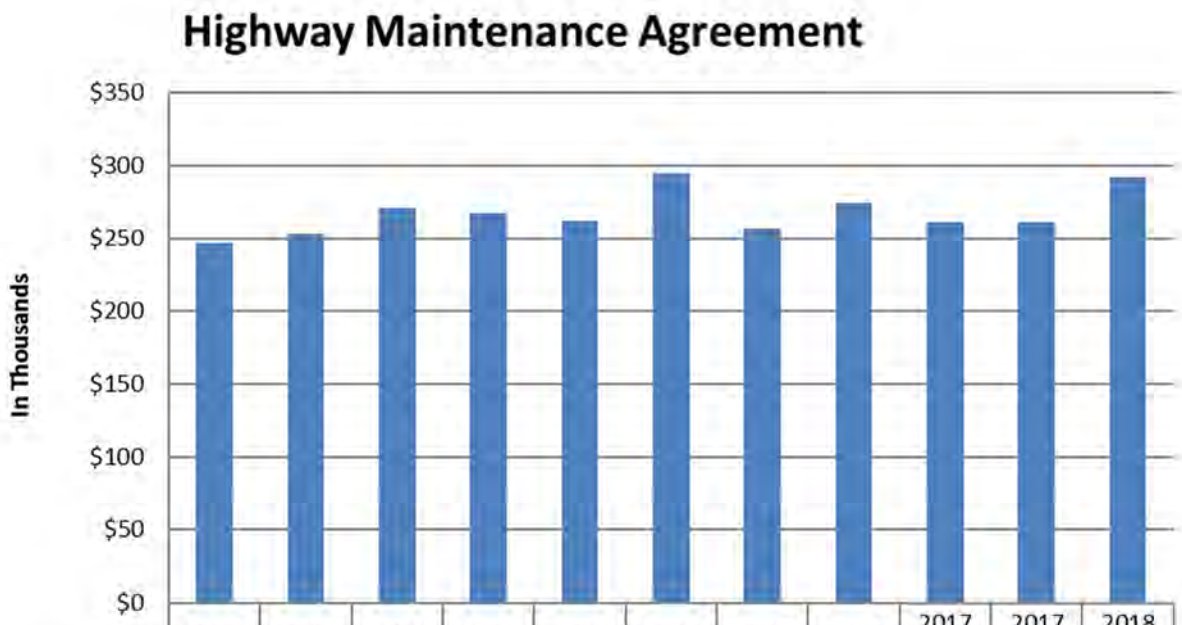
None.

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	2017 Budget	2017 Proj.	2018 Proj.
Highway Maintenance Agreement	$246	$254	$271	$268	$262	$294	$257	$275	$262	$262	$292

Streets & Roads: Intergovernmental

County Shared: Road and Bridge Tax — Account: 4361

Description

Taxes based on the county road and bridge mill levy applied to the City of Greeley's assessed valuation. Half of the revenue is shared among 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

The rate is the City's assessed valuation applied to half of the road & bridge levy.

Collection/Administration

The Weld County Treasurer collects the tax and distributes funds to municipalities in the county.

Exemptions

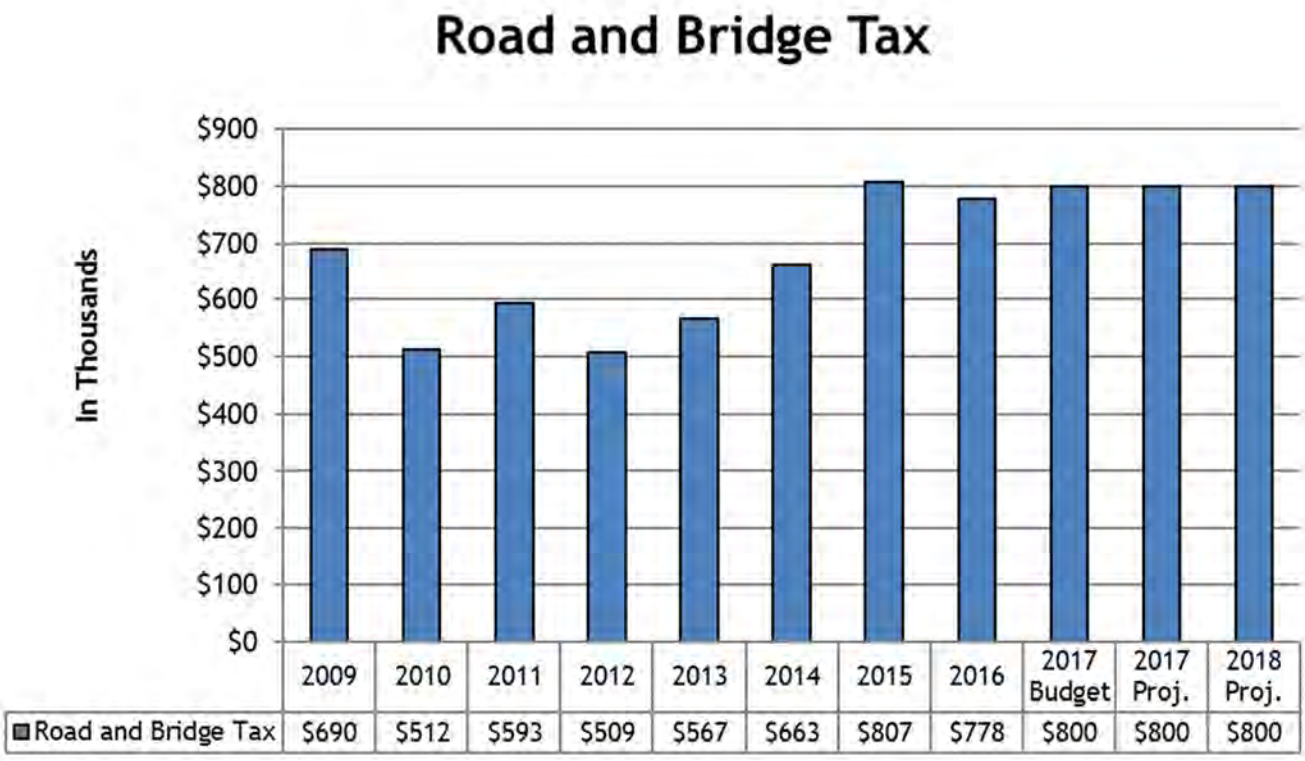
None.

Collection Variables

Mill levy and assessed valuations.

County Shared: Road and Bridge Tax Account: 4361

Ten-Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Budget	2017 Proj.	2018 Proj.
Road and Bridge Tax	$690	$512	$593	$509	$567	$663	$807	$778	$800	$800	$800

Streets & Roads: Intergovernmental

County Shared: Special Registration Fees

Account: 4362

Description

An annual motor vehicle license plate renewal fee.

Legal Basis

CRS Title 42 Vehicles and Traffic.

Current Rate/Fee

Dependent upon the type and age of vehicle.

Collection/Administration

The Weld County Treasurer's Office collects the fee and distributes funds to the City.

Exemptions

None.

Collection Variables

Fee rate.

County Shared: Special Registration Fees — Account: 4362

Ten-Year Collection History

	2009	2010	2011	2012	2013	2014	2015	2016	2017 Budget	2017 Proj.	2018 Proj.
Special Registration Fees	$274	$272	$266	$267	$280	$292	$281	$318	$320	$320	$320

Streets & Roads: Intergovernmental

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

Description

Colorado collects highway user's tax and distributes funds monthly to counties and municipalities. The distribution amount is based on gasoline taxes, vehicle registration fees, title fees, and license fees. Effective January 1, 1991, the tax rate is $.22 per gallon of gasoline and $0.205 per gallon of diesel fuel.

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

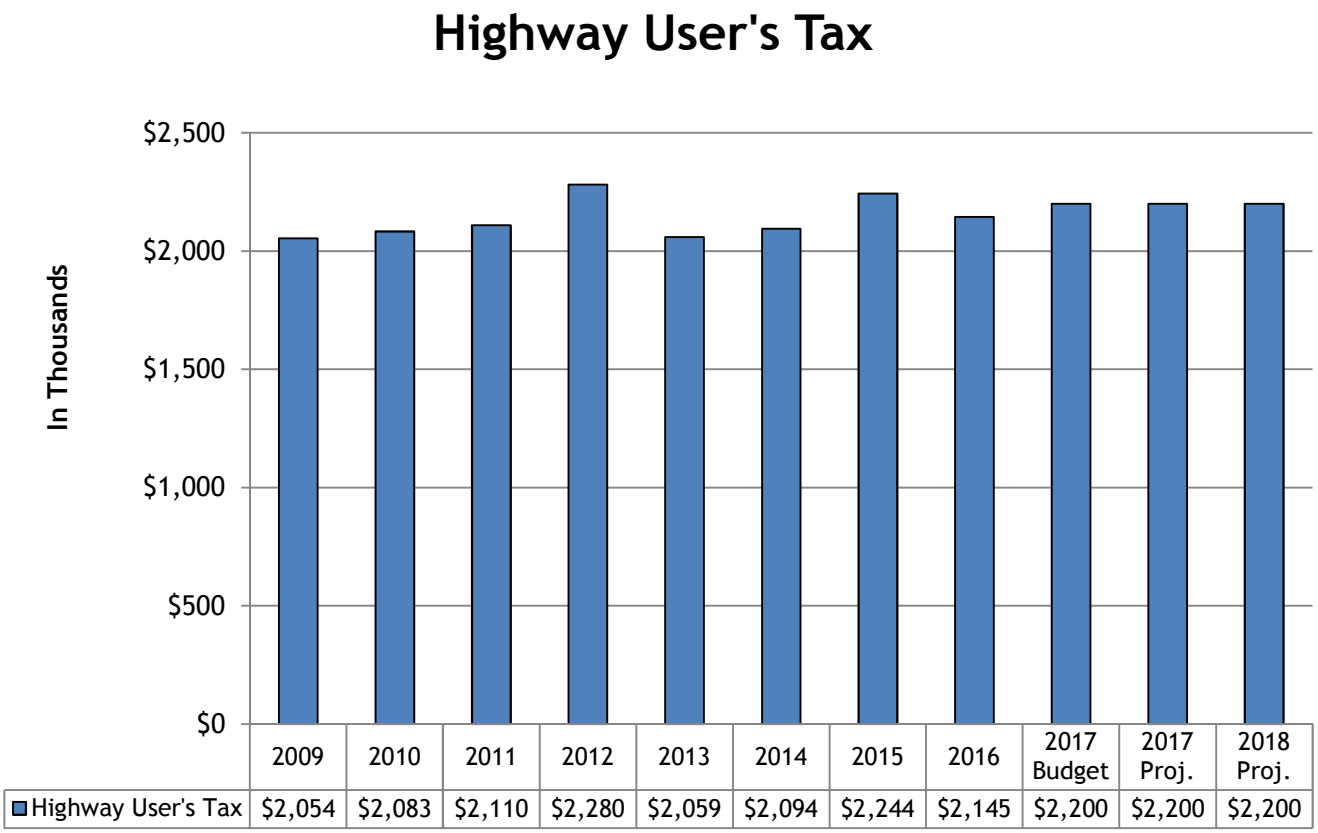
See CRS 39-27-102.5.

Collection Variables

Gallons of gasoline and diesel fuels sold statewide, the 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	2017 Budget	2017 Proj.	2018 Proj.
Highway User's Tax	$2,054	$2,083	$2,110	$2,280	$2,059	$2,094	$2,244	$2,145	$2,200	$2,200	$2,200

Streets & Roads: Taxes

Specific Ownership Tax — Account: 4121

Description

Taxes 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

Colorado determines the tax rate based on a percentage of a motor vehicle's list price, adjusted for age.

Year(s) of Service	Rate
1	2.10%
2	1.50%
3	1.20%
4	0.90%
5-9	0.45% or $10.00, whichever is greater
10 or more	$ 3.00

Collection/Administration

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

Exemptions

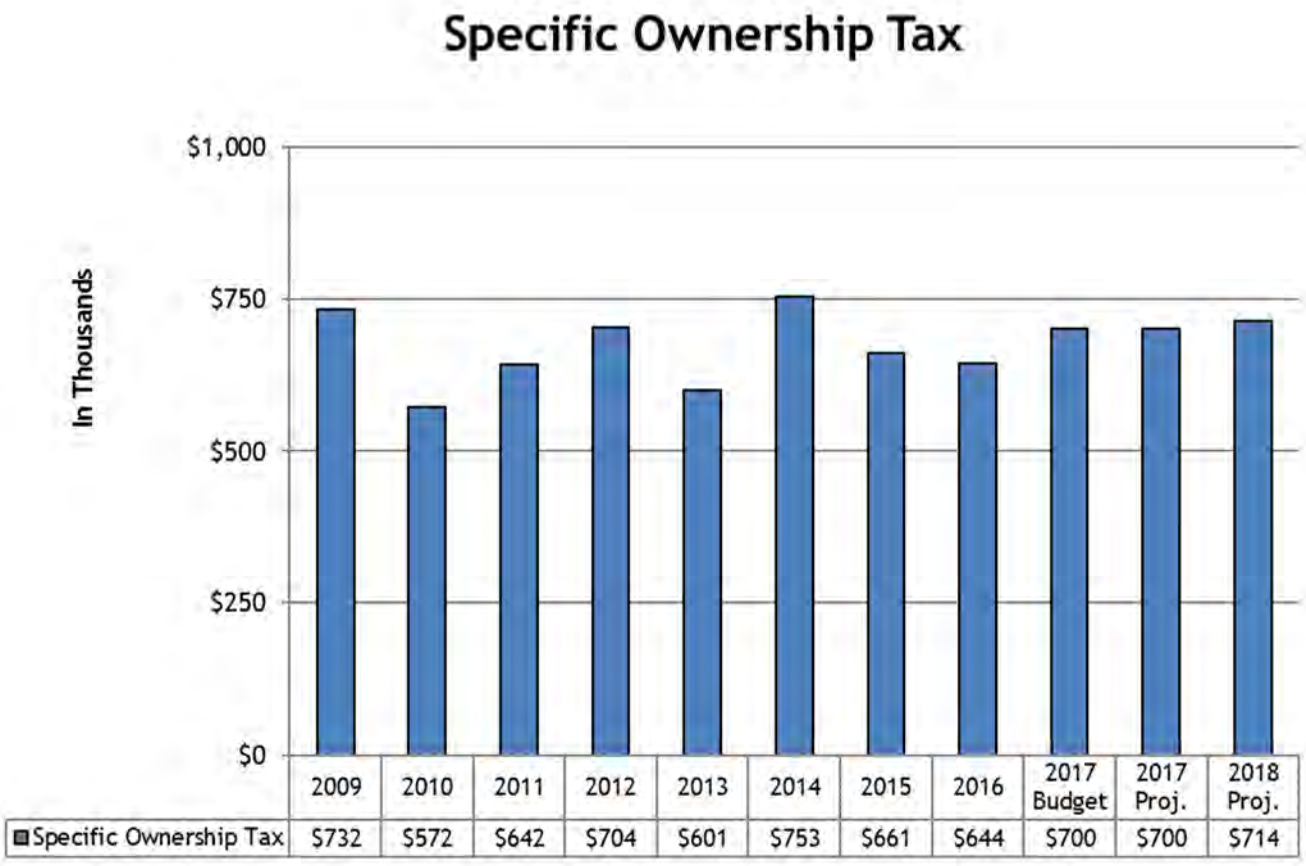
None.

Collection Variables

The number of licensed vehicles in the county, age of 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	2017 Budget	2017 Proj.	2018 Proj.
Specific Ownership Tax	$732	$572	$642	$704	$601	$753	$661	$644	$700	$700	$714

Conservation Trust: Intergovernmental

State Shared: Lottery Funds Account: 4354

Description

Counties, municipalities, and special districts involved with the Conservation Trust Fund receive lottery revenue from the State based on population estimates. The City used the funds to pay debt issued on the Recreation Center, Senior Center, and the Union Colony Civic Center through 2003. The remaining balance was utilized for park maintenance.

Legal Basis

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

Current Rate/Fee

Based on population estimates of participating Conservation Trust Fund counties, municipalities, and special districts.

Collection/Administration

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

Exemptions

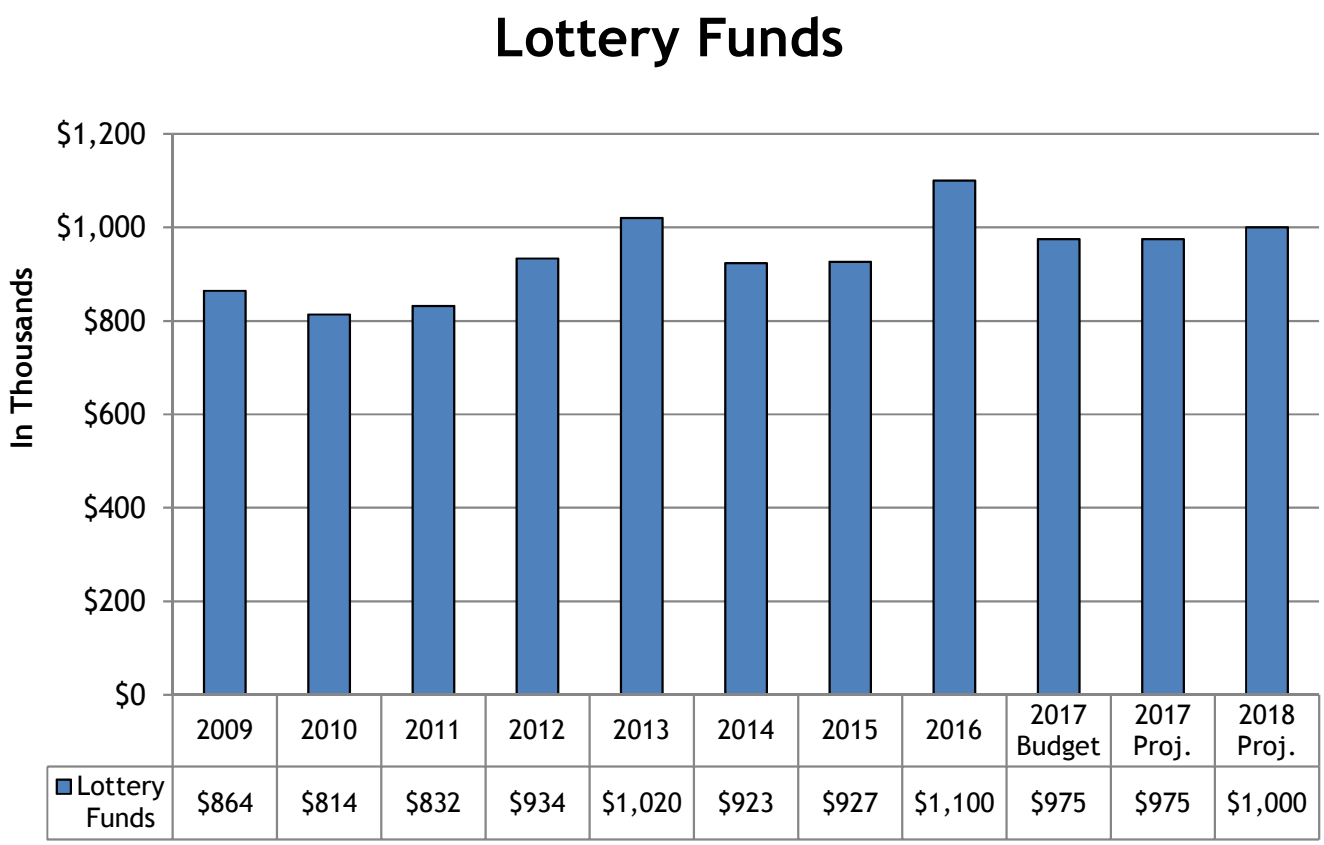
None.

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	2017 Budget	2017 Proj.	2018 Proj.
Lottery Funds	$864	$814	$832	$934	$1,020	$923	$927	$1,100	$975	$975	$1,000

Sales & Use Tax: Taxes

General Sales and Use Taxes

Accounts: 4131-4141, 4192

Description

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

Use Taxes: The City levies taxes on the use, storage, or consumption of 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. The State also levies a 2.9% sales tax.

3.46% on food sales.

Collection/Administration

The Director of Finance oversees the collection and administration of sales and use taxes. Each vendor or lessor collects sales tax and remits to the City on a monthly, quarterly, or annual basis, depending on sales volume. Individuals using, storing, or consuming tangible personal property pay use taxes.

Exemptions

Sales Tax: Factory-built housing and mobile homes receive a 48% exemption. 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, and construction and building materials are all exempt. See Greeley Municipal Code sections 4.04.071 through 4.04.141.

Use Tax: Items purchased for resale, state-taxed motor fuel, 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. Non-residents and government entities are also exempt.

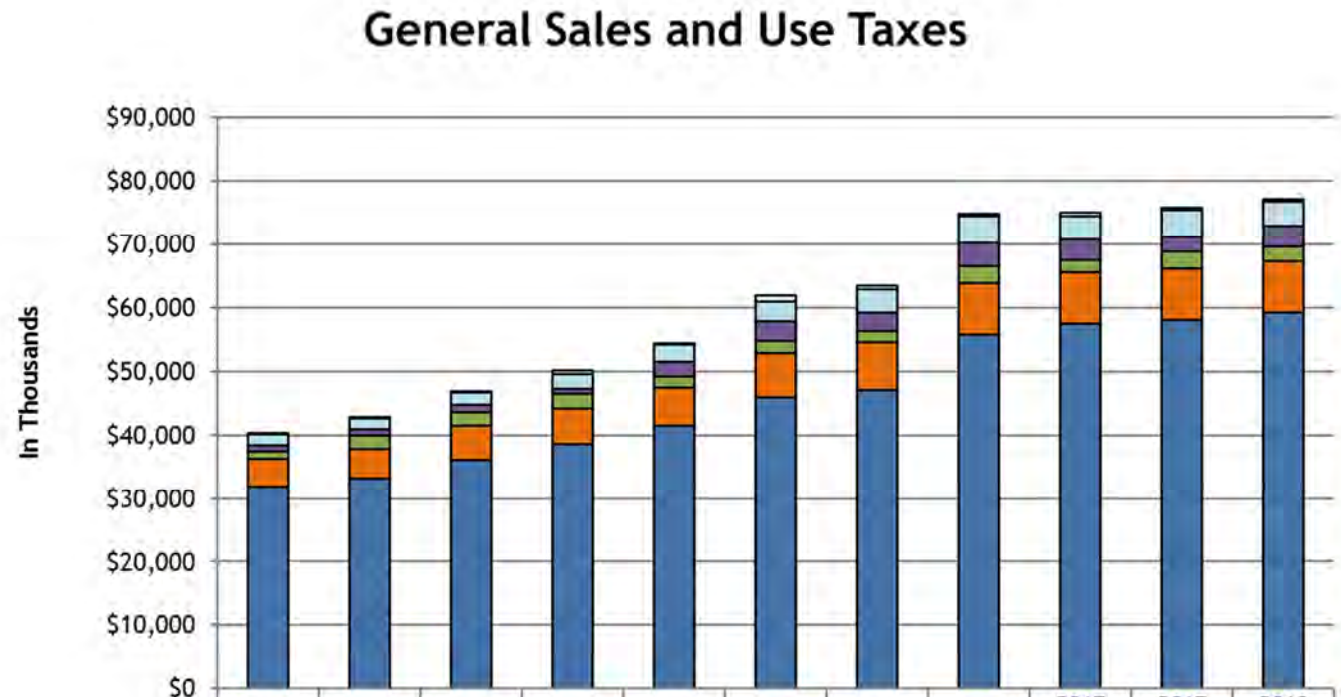
Rebate Program: Sales tax paid on food by citizens that earn an income of less than $24,050 for a single person or $27,450 for a couple (2016 figures) are eligible for a $65 rebate per person. Applications are available at City Hall during the months of February - May.

General Sales and Use Taxes — Accounts: 4131-4141, 4192

Collection Variables

Total volume of sales and the economy. Tax rate changes.

Ten-Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Budget	2017 Proj.	2018 Proj.
Other Sales Tax	$134	$121	$165	$519	$258	$800	$650	$411	$439	$439	$440
Auto Use Tax	$1,682	$1,782	$1,985	$2,330	$2,715	$3,246	$3,524	$4,202	$3,771	$4,148	$3,880
Sales Tax on Building Permits	$1,042	$982	$1,058	$819	$2,301	$3,070	$3,058	$3,649	$3,244	$2,396	$3,240
General Use Tax	$1,164	$2,036	$2,271	$2,288	$1,595	$1,864	$1,630	$2,724	$1,940	$2,631	$2,176
Sales Tax on Food	$4,322	$4,614	$5,267	$5,565	$5,995	$6,879	$7,468	$8,170	$7,999	$7,999	$8,159
General Sales Tax	$31,874	$33,247	$36,148	$38,539	$41,537	$45,957	$47,135	$55,685	$57,551	$58,126	$59,222

Fire Protection Dev: Charges for Services

Fire Protection Development Fees Account: 4611

Description

Fees imposed on new developments for fire station and related facilities construction.

Legal Basis

Municipal Code Sections 4.64 and 4.64.070.

Current Rate/Fee

Type of Development:	Amount:
RESIDENTIAL	(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 Inspection Division collects fees prior to issuing a Certificate of Occupancy.

Exemptions

Reconstruction, expansion, or replacement of a unit preexisting the code's inception. Any proposed developments that demonstrate no additional impacts will result from land use.

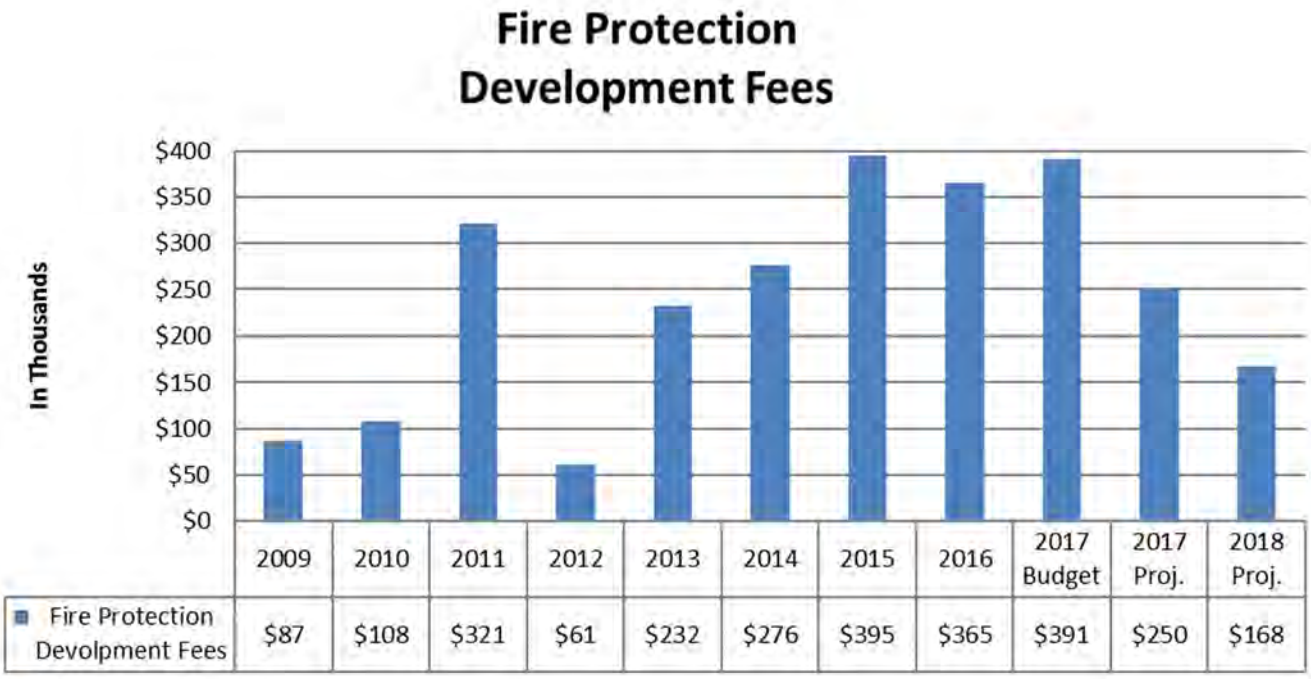
Fire Protection Development Fees

Account: 4611

Collection Variables

The number of new construction projects, types of construction projects (residential versus commercial), and rate established for the fee.

Ten-Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Budget	2017 Proj.	2018 Proj.
Fire Protection Devolpment Fees	$87	$108	$321	$61	$232	$276	$395	$365	$391	$250	$168

Police Development: Charges for Services

Police Development Fees — Account: 4611

Description

Fees imposed on new developments to ensure a proportional share of the costs of police facilities and equipment.

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 fees prior to issuing a Certificate of Occupancy.

Exemptions

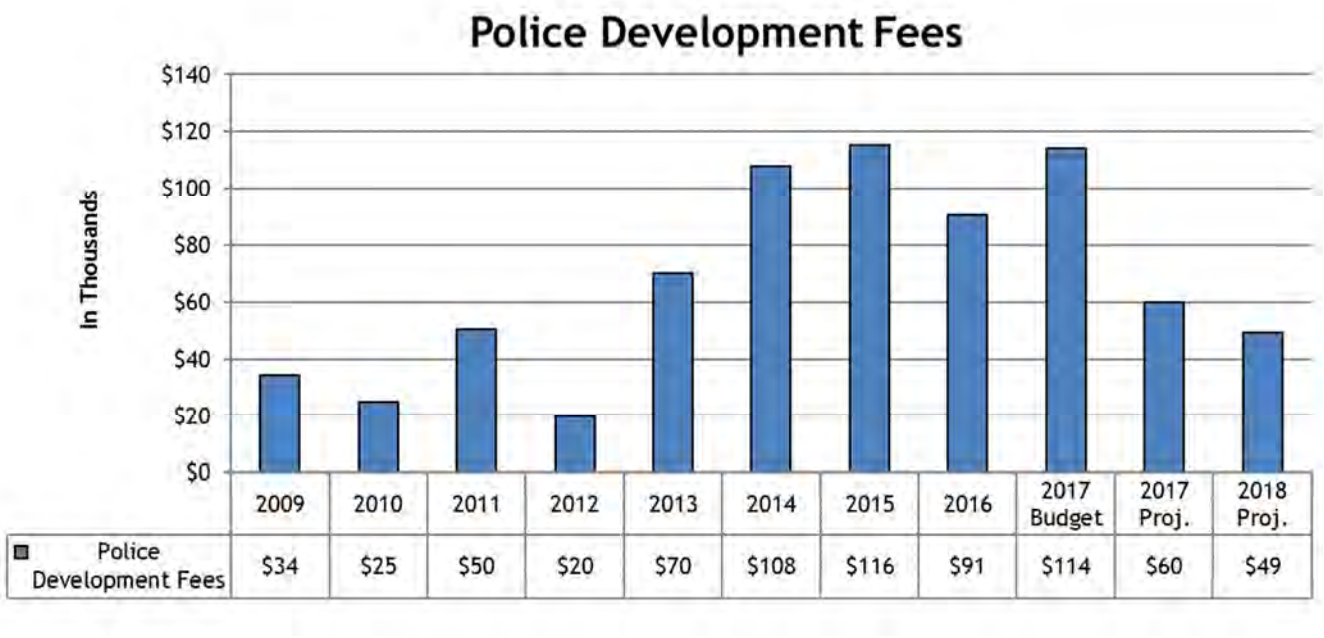
Reconstruction, expansion, or replacement of a unit preexisting the code's inception. Any proposed developments that demonstrate no additional impacts will result from land use.

Police Development Fees Account: 4611

Collection Variables

The number of new construction projects, types of construction projects (residential versus commercial), and rate established for the fee.

Ten-Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Budget	2017 Proj.	2018 Proj.
Police Development Fees	$34	$25	$50	$20	$70	$108	$116	$91	$114	$60	$49

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 fees prior to issuing a Certificate of Occupancy.

Exemptions

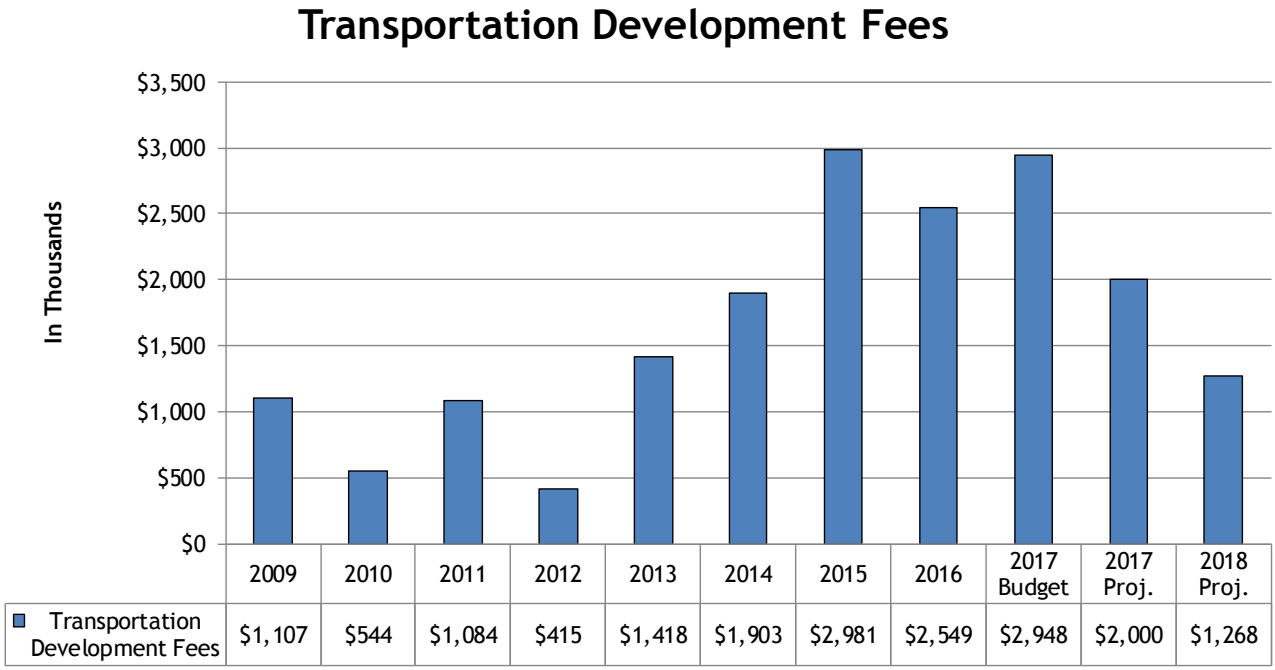
Reconstruction, expansion or replacement of a residential or non-residential unit existing on the effective date of the code. Any other type of development for which the applicant can demonstrate that the proposed land use and development will produce no more impacts from such site over and above the 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	2017 Budget	2017 Proj.	2018 Proj.
Transportation Development Fees	$1,107	$544	$1,084	$415	$1,418	$1,903	$2,981	$2,549	$2,948	$2,000	$1,268

Park Development: Charges for Services

Park Development Fees — Account: 4611

Description

Fees imposed on new developments to ensure a proportional share of the costs of park facilities, equipment, and improvements.

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

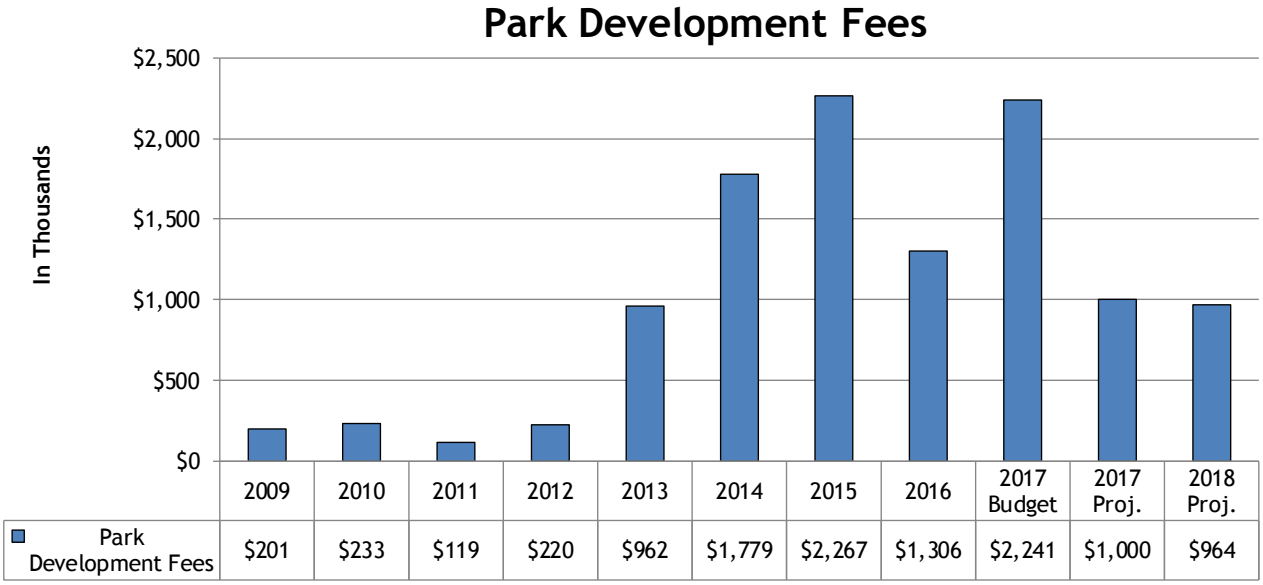
Reconstruction, expansion, or replacement of a unit preexisting the code's inception. Any proposed developments that demonstrate no additional impacts will result from land use.

Collection Variables

The 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



Trails Development: Charges for Services

Trails Development Fees

Account: 4611

Description

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 fees prior to issuing a Certificate of Occupancy.

Exemptions

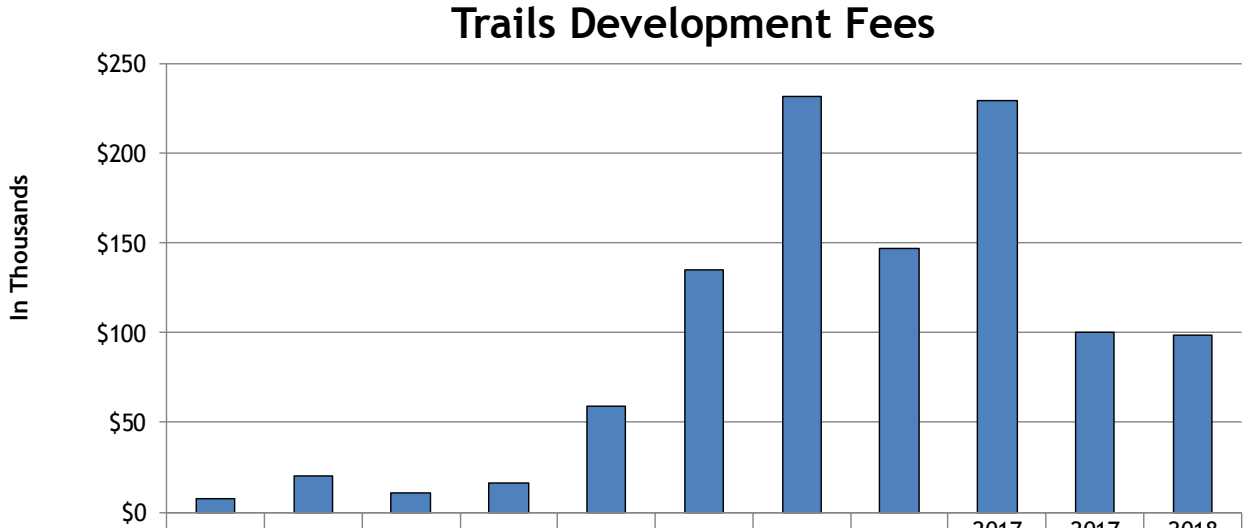
Reconstruction, expansion, or replacement of a unit preexisting the code's inception. Any proposed developments that demonstrate no additional impacts will result from land use.

Collection Variables

The 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	2017 Budget	2017 Proj.	2018 Proj.
Trails Development Fees	$8	$20	$10	$17	$59	$135	$232	$147	$229	$100	$99

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 expenditures 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

FASTER revenue comes from motor vehicle registration surcharges, fines, and late fees:

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; car rental companies pay a daily $2/car fee.
4. Incremental fees for late motor vehicle registration.

Collection/Administration

Collected by the State via motor vehicle registration.

Exemptions

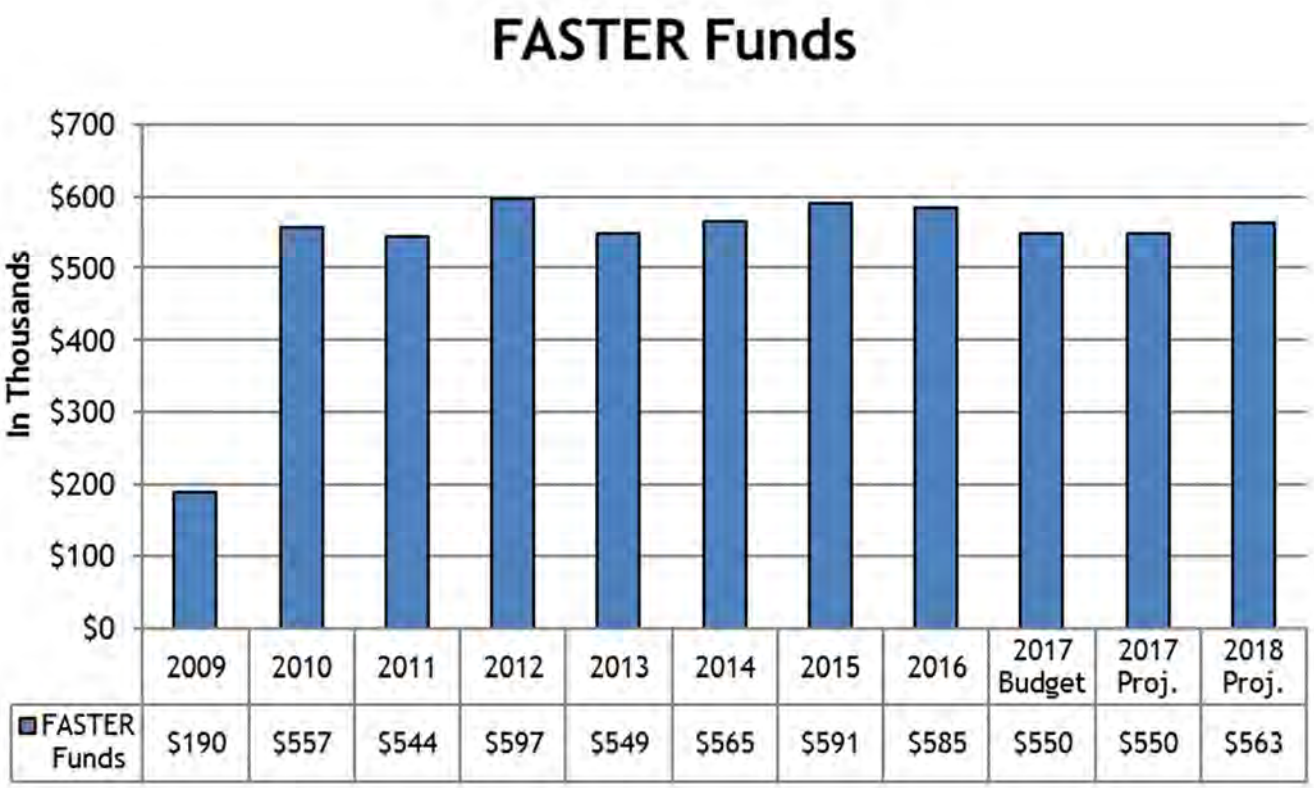
None.

Collection Variables

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	2017 Budget	2017 Proj.	2018 Proj.
FASTER Funds	$190	$557	$544	$597	$549	$565	$591	$585	$550	$550	$563

Downtown Parking: Fines & Forfeitures

Parking Fines Account: 5541

Description

Fines and forfeitures resulting from vehicle parking and moving violations.

Legal Basis

Municipal Code Sections 11.01.1221 and 11.01.1222.

Current Rate/Fee

Please 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 fines and submits them in daily deposits to the Finance Department.

Exemptions

None.

Collection Variables

The number of violations and collection rate.

Parking Fines Account: 5541

Ten-Year Collection History

	2009	2010	2011	2012	2013	2014	2015	2016	2017 Budget	2017 Proj.	2018 Proj.
Parking Fines	$223	$208	$206	$188	$211	$199	$133	$155	$185	$185	$150

Sewer: Charges for Services

Sewer Plant Investment Fees — Account: 4611

Description

Fees imposed for necessary infrastructure improvements as new users impact the system's capacity and 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 a City Council resolution. The Water and Sewer Department assesses fees. The Finance Department collects fees when issuing a building permit.

Exemptions

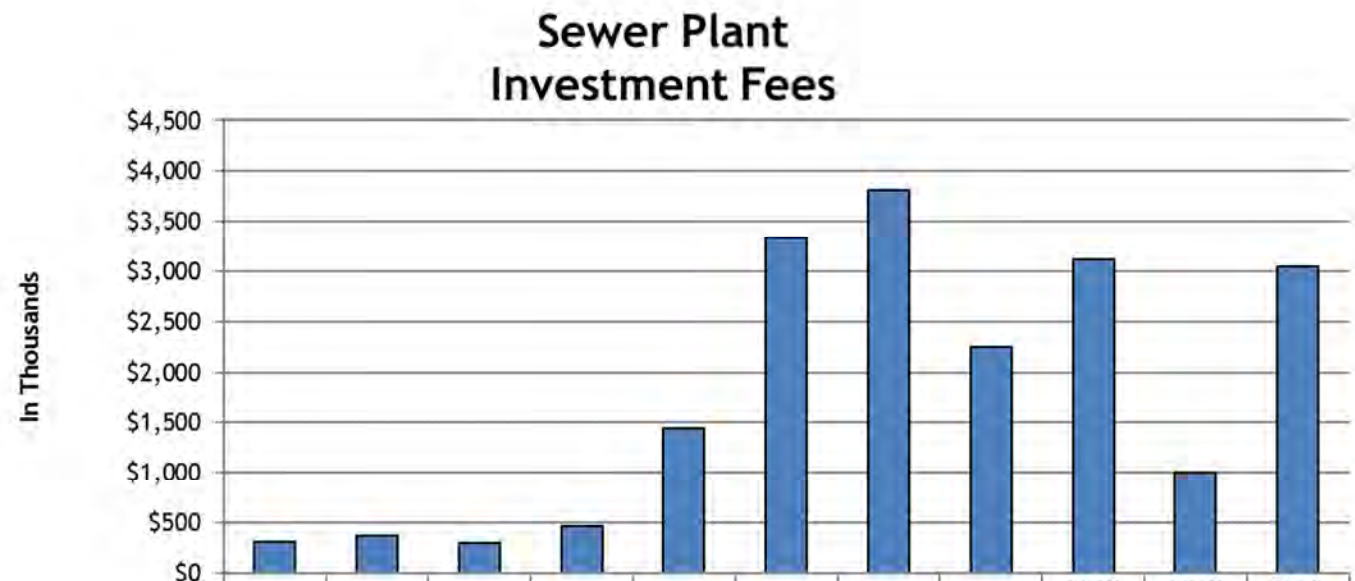
None.

Collection Variables

The number of new taps, size of the taps, and established rate.

Sewer Plant Investment Fees Account: 4611

Ten-Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Budget	2017 Proj.	2018 Proj.
Sewer Plant Investment Fees	$304	$370	$303	$467	$1,442	$3,335	$3,811	$2,247	$3,122	$1,000	$3,045

Water: Charges for Services

Water Plant Investment Fees

Account: 4611

Description

Fees imposed for necessary infrastructure improvements as new users impact the system's capacity and 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 a City Council resolution. The Water and Sewer Department assesses fees. The Finance Department collects fees when issuing a building permit.

Exemptions

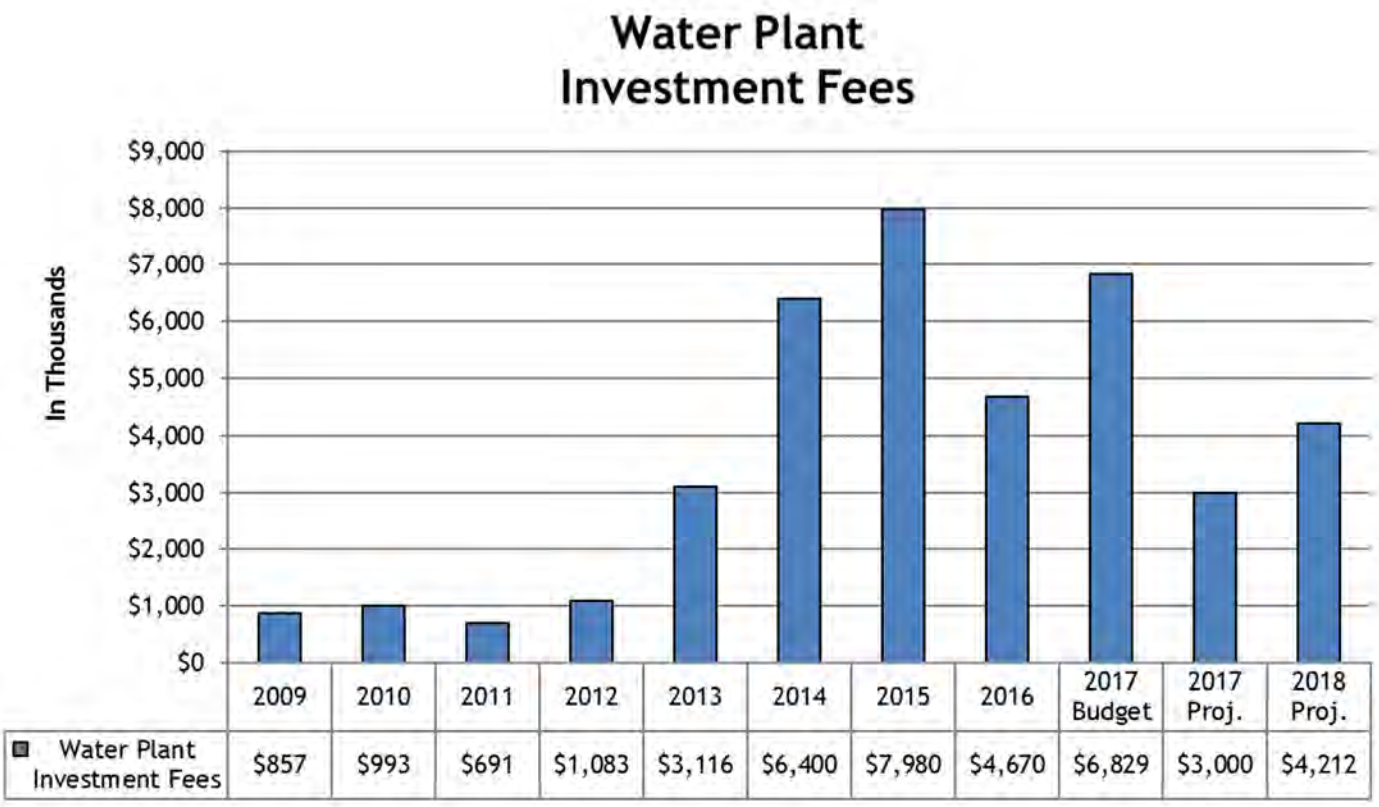
None.

Collection Variables

The number of new taps, size of the taps, established rates, developments inside or outside the City limits.

Water Plant Investment Fees — Account: 4611

Ten-Year Collection History



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Budget	2017 Proj.	2018 Proj.
Water Plant Investment Fees	$857	$993	$691	$1,083	$3,116	$6,400	$7,980	$4,670	$6,829	$3,000	$4,212

Stormwater: Charges for Services

Drainage Development Fees

Account: 4611

Description

Fees imposed on new developments for infrastructure improvements. 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 fees when issuing a building permit. The Finance Department verifies and deposits payments.

Exemptions

None.

Collection Variables

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

Drainage Development Fees Account: 4611

Ten-Year Collection History

	2009	2010	2011	2012	2013	2014	2015	2016	2017 Budget	2017 Proj.	2018 Proj.
Drainage Development Fees	$14	$46	$152	$53	$162	$267	$356	$281	$286	$286	$291

All Funds: Other Revenue

Interest Earnings

Accounts: 5616

Description

Interest collected on investments.

Legal Basis

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

Current Rate/Fee

Interest rates are dependent upon 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 Account: 5616

Ten-Year Collection History

	2009	2010	2011	2012	2013	2014	2015	2016	2017 Budget	2017 Proj.	2018 Proj.
Enterprise	$919	$607	$502	$557	$328	$343	$548	$730	$187	$187	$175
Capital Projects	$108	$74	$74	$73	$69	$91	$175	$249	$104	$104	$78
Debt Service	$-	$-	$-	$13	$10	$9	$12	$15	$2	$2	$2
Permanent	$90	$82	$78	$73	$80	$90	$84	$22	$17	$17	$17
Special Revenue	$46	$37	$48	$27	$23	$26	$35	$46	$26	$26	$26
Internal Service	$89	$77	$106	$96	$81	$69	$79	$86	$65	$65	$65
General	$68	$72	$105	$102	$113	$103	$129	$130	$100	$100	$100

CITY OF GREELEY

FINANCE DEPARTMENT | 1000 10TH STREET | GREELEY CO 80631

970-350-9731 | WWW.greeleygov.com

PREPARED BY:

ROBERT MILLER, BUDGET & COMPLIANCE MANAGER

JOSE GUTIERREZ, FINANCIAL ANALYST