

2023



REVENUE  
MANUAL



**Table of Contents:**

Introduction .....5

**General Fund: Charges for Services**

    Franchise Fees ..... 6

    Culture & Public Art: UCCC..... 8

    Transit .....10

**General Fund: Fines & Forfeitures**

    Court Fines..... 12

**General Fund: Intergovernmental**

    Grants: Federal, State, Local, FTA .....14

    Intergovernmental Agreements .....16

    State Shared: Cigarette Taxes .....18

    State Shared: Severance Taxes ..... 20

    State Shared: Federal Mineral Funds..... 22

**General Fund: Licenses and Permits**

    Licenses & Permits ..... 24

**General Fund: Other Revenue**

    County Buildings .....26

    Rents from Facilities .....28

**General Fund: Fees**

    Occupation Fees.....30

**General Fund Taxes**

    Franchise Taxes: Telephone Tax ..... 32

    Property Taxes .....34

**Convention & Visitors: Taxes**

    Other Taxes: Lodging Tax .....36

**Streets & Roads: Charges for Services**

    Highway Maintenance Agreement .....38

**Streets & Roads: Intergovernmental**

    County Shared: Road and Bridge Tax.....40

    County Shared: Special Registration Fees.....42

    State Shared: Highway User’s Tax.....44

**Streets & Roads: Taxes**

    Specific Ownership Tax.....46

**Conservation Trust: Intergovernmental**

    State Shared: Lottery Funds.....48

**Sales & Use Tax: Taxes**

    General Sales and Use Taxes ..... 50

**Fire Protection Dev: Charges for Services**

    Fire Protection Development Fees..... 52

**Police Development: Charges for Services**

    Police Development Fees..... 54

**Road Development: Charges for Services**

    Transportation Development Fees..... 56

**Park Development: Charges for Services**

    Park Development Fees..... 58

**Trails Development: Charges for Services**

    Trails Development Fees ..... 60

**FASTER: Intergovernmental Revenue**

    State Shared: FASTER Funds ..... 62



<b>Downtown Parking: Fines &amp; Forfeitures</b>	
<b>Parking Fines.....</b>	<b>64</b>
<b>Sewer: Charges for Services</b>	
<b>Sewer Plant Investment Fees .....</b>	<b>66</b>
<b>Water: Charges for Services</b>	
<b>Water Plant Investment Fees .....</b>	<b>68</b>
<b>Stormwater: Charges for Services</b>	
<b>Drainage Development Fees .....</b>	<b>70</b>
<b>All Funds: Other Revenue</b>	
<b>Interest Earnings.....</b>	<b>72</b>

---

## Introduction

---

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

If you have any questions, please contact Robert Miller, Treasurer & Interim Budget Manager at 970-350-9735 or [robert.miller@greeleygov.com](mailto: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

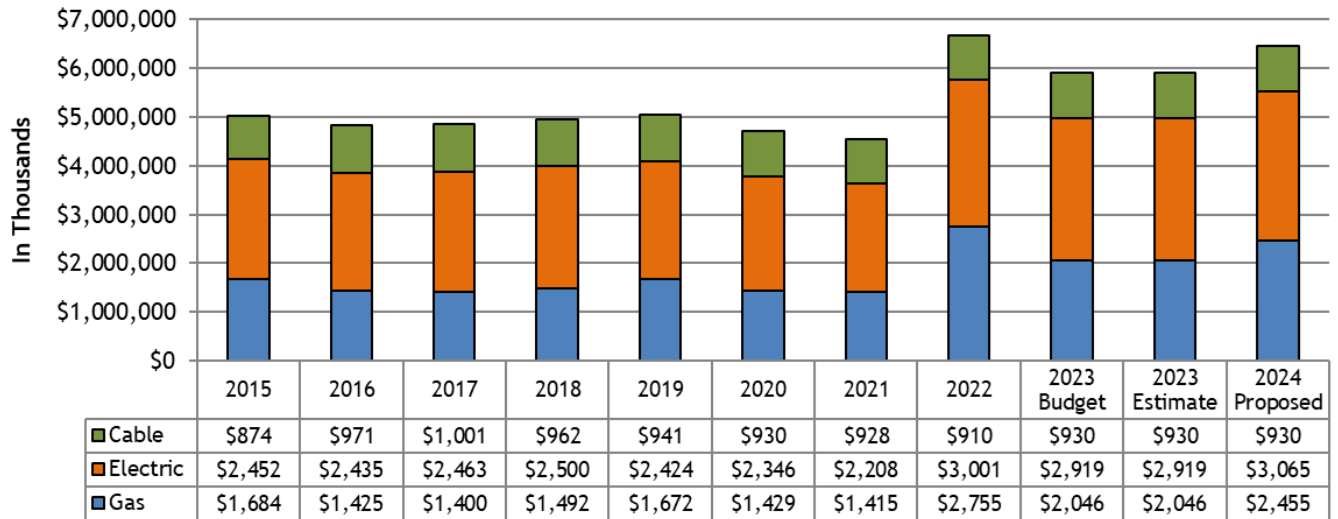
Number of subscribers and utility customer consumption.

Franchise Fees

Accounts: 4931-4933

Ten-Year Collection History

Franchise Fees



---

# 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.

---

---

---

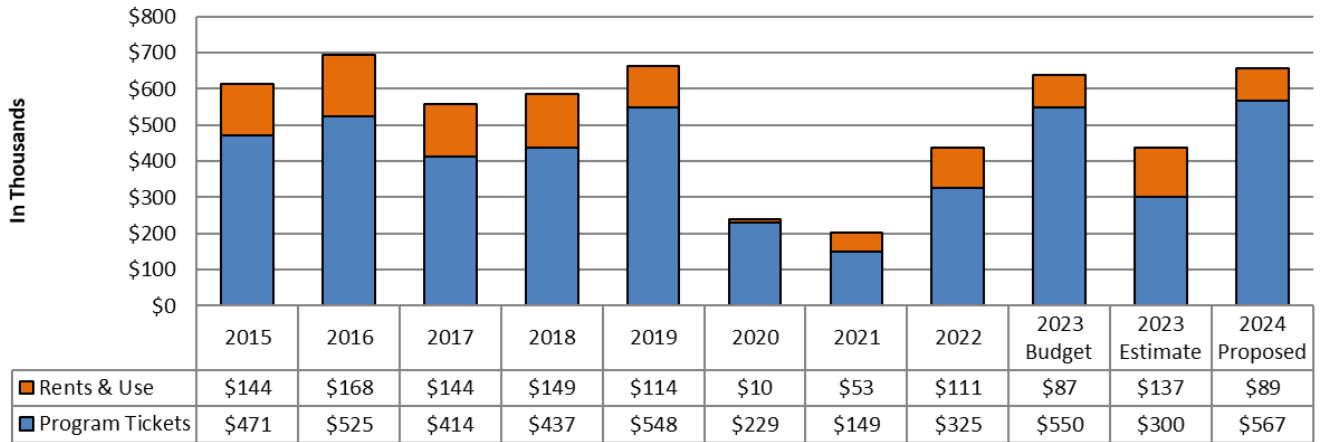


Culture, Parks, & Recreation: UCCC

4711, 4725, 5633

Ten-Year Collection History

**UCCC Program Ticket Fees and Facility Rents & Use Fees**



# General Fund: Charges for Services

Transit

Accounts: 4640-4655

## 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 (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/>

## Transit

Accounts: 4640-4655

### Collection/Administration

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

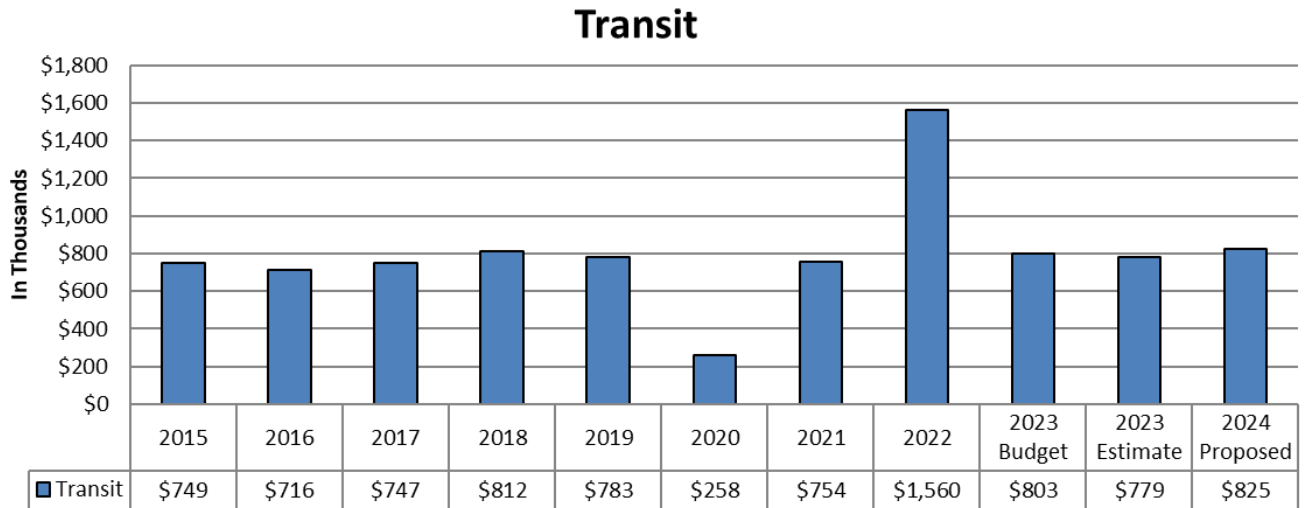
### Exemptions

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. Note – In 2020 the CARES Act paid for the majority of funding in this stream.

## Ten-Year Collection History



---

# 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](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.

---

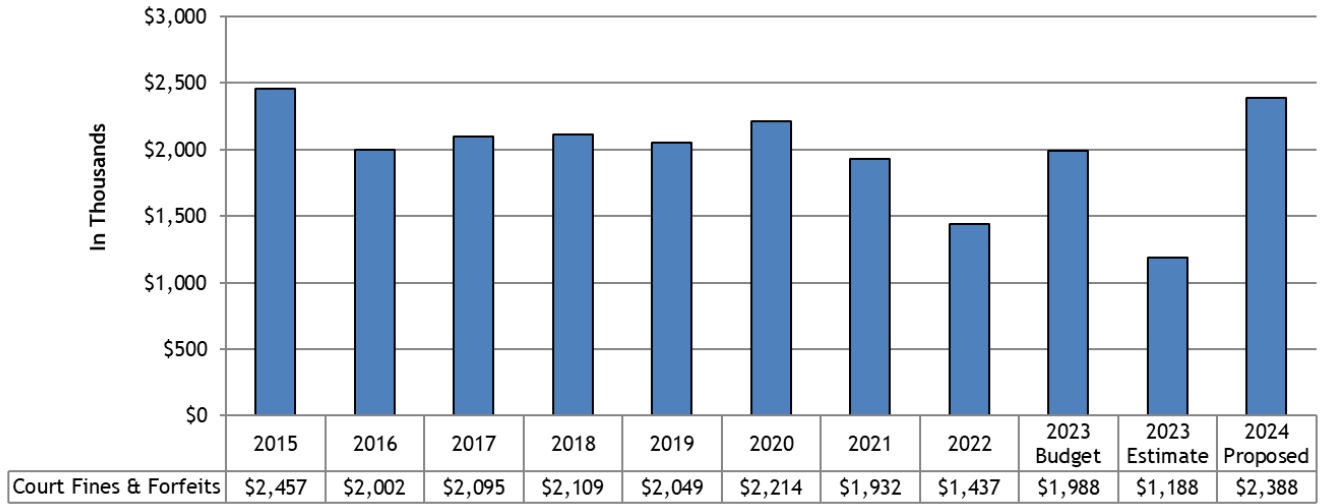
---

Court Fines

Accounts: 5511-5536

Ten-Year Collection History

**Court Fines & Forfeits**



# 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

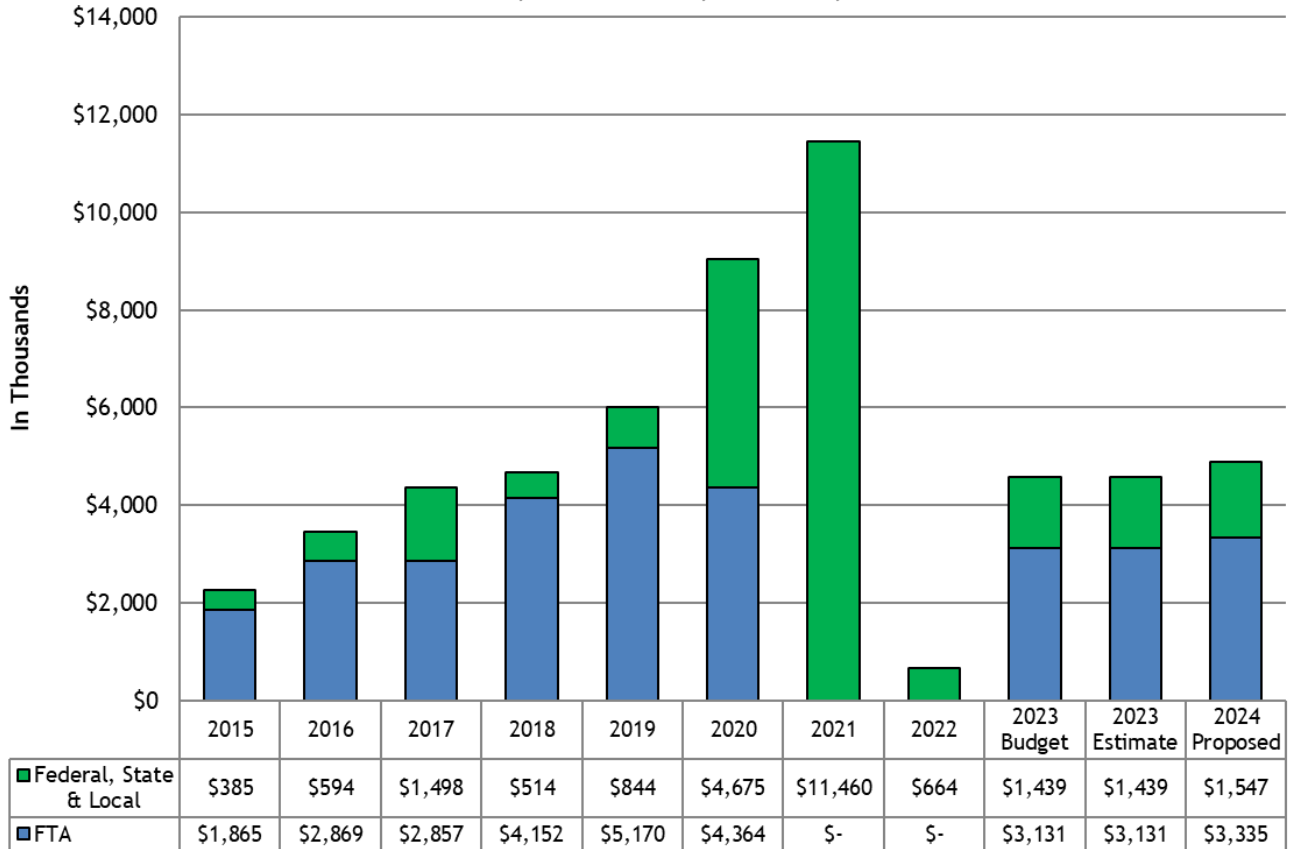
The timing of grant awards, the amount of available grant funding, and the number of City of Greeley projects that qualify for grants.

Grants: Federal, State, Local, FTA

Accounts: 4311-4313, 4315-4322, 4341

Ten-Year Collection History

Grants: FTA, Federal, State, Local





# 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

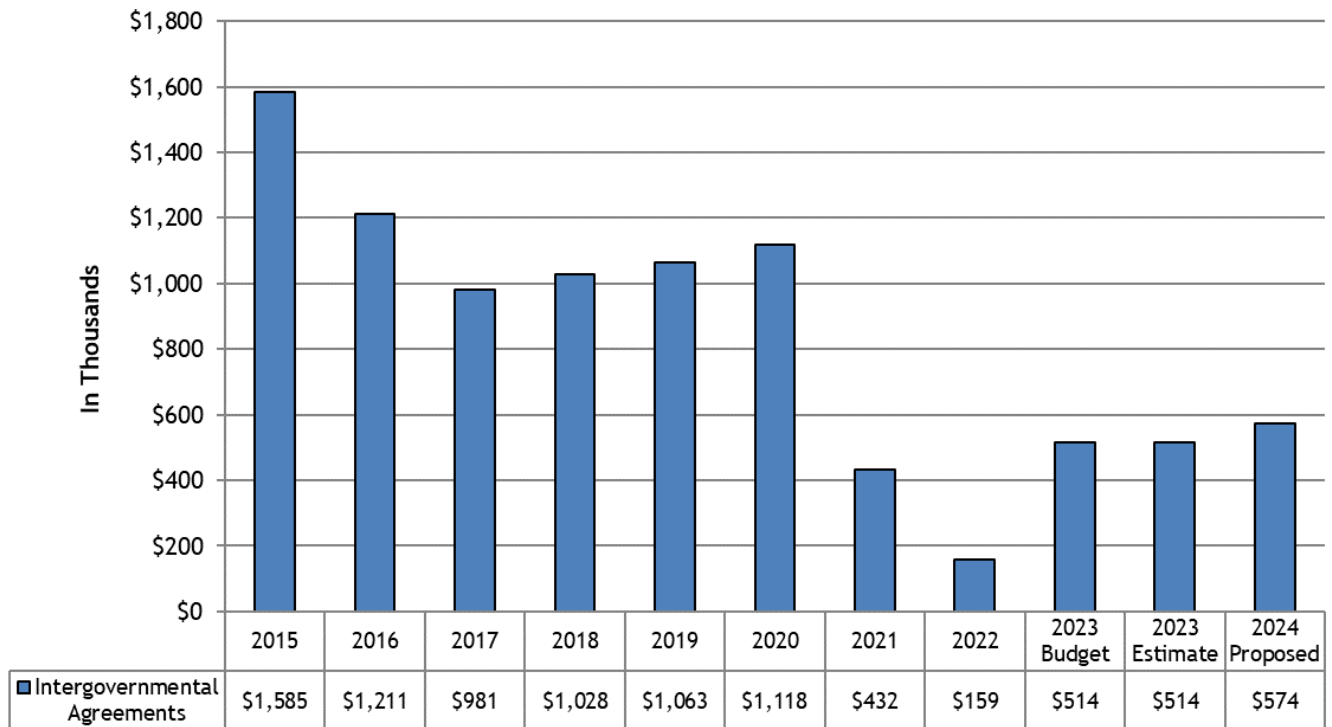
Number of projects, length of projects, number of opportunities for joint ventures, and components of the agreement (e.g. more equipment one year than the next).

**Intergovernmental Agreements**

Accounts: 4314, 4325, 4331, 4342

**Ten-Year Collection History**

**Intergovernmental Agreements**



# 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

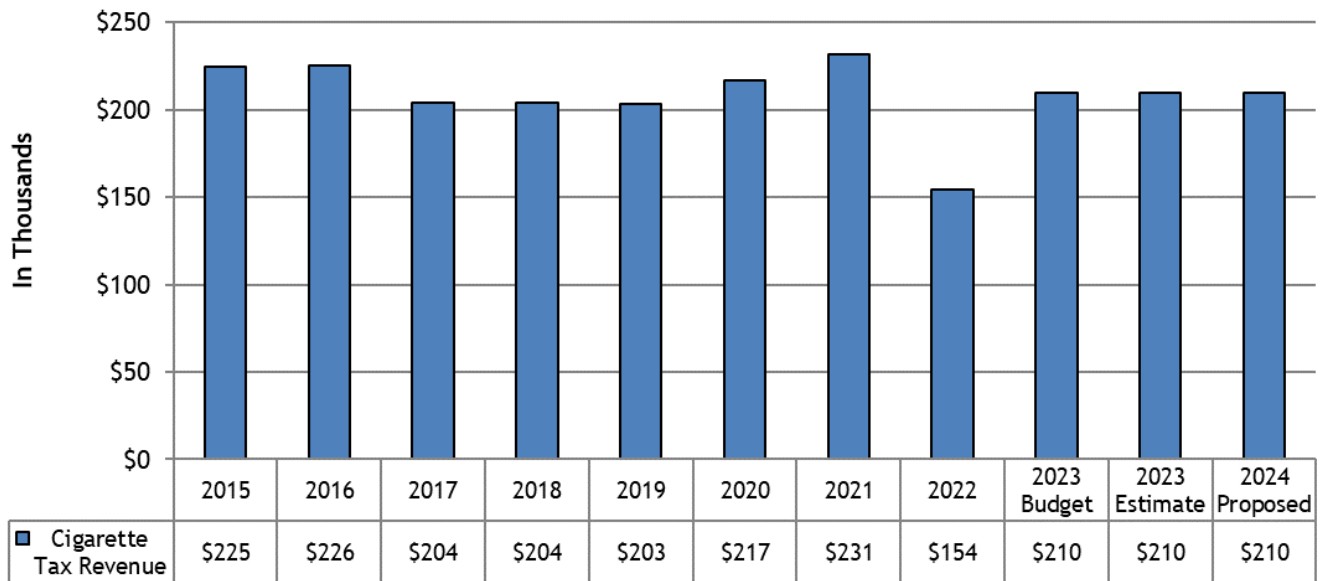
Cigarette sales statewide, City sales tax receipts, Colorado sales tax receipts, and legislative action.

State Shared: Cigarette Taxes

Account: 4351

Ten-Year Collection History

### Cigarette Tax Revenue



# 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. Allocation to the City is based on the geographic location of energy industry employees, mine and well permits, and overall mineral production.

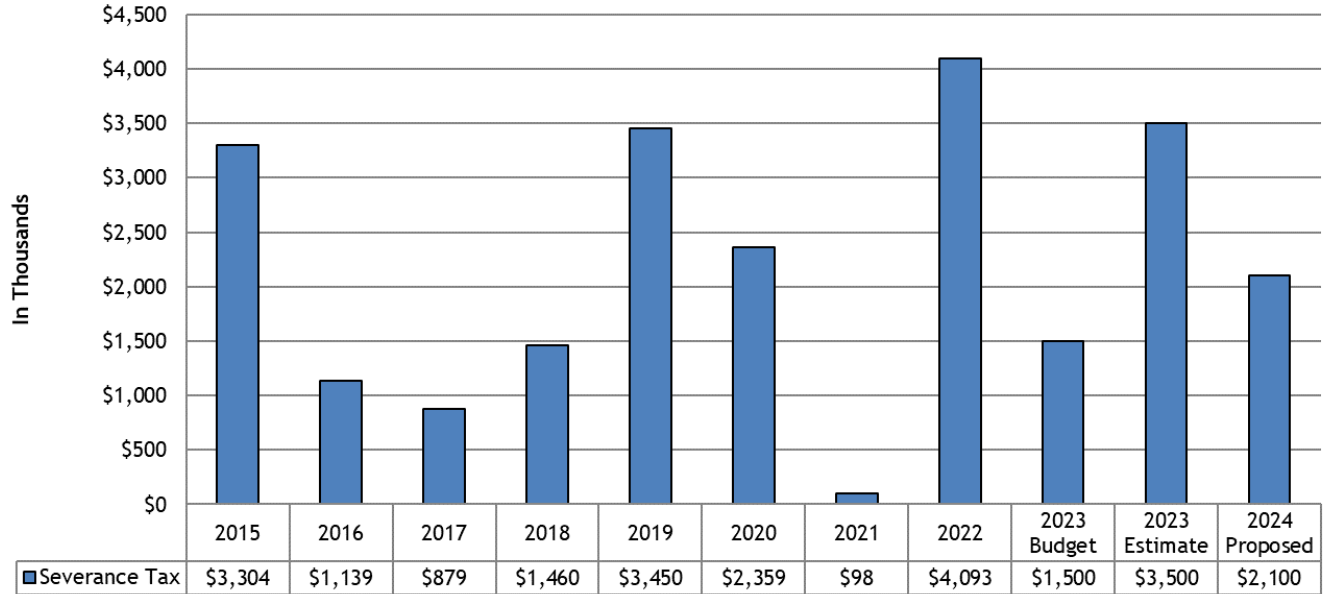
# Intergovernmental Revenue

State Shared: Severance Taxes

Account: 4352

## Ten-Year Collection History

**Severance Tax**



# 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.

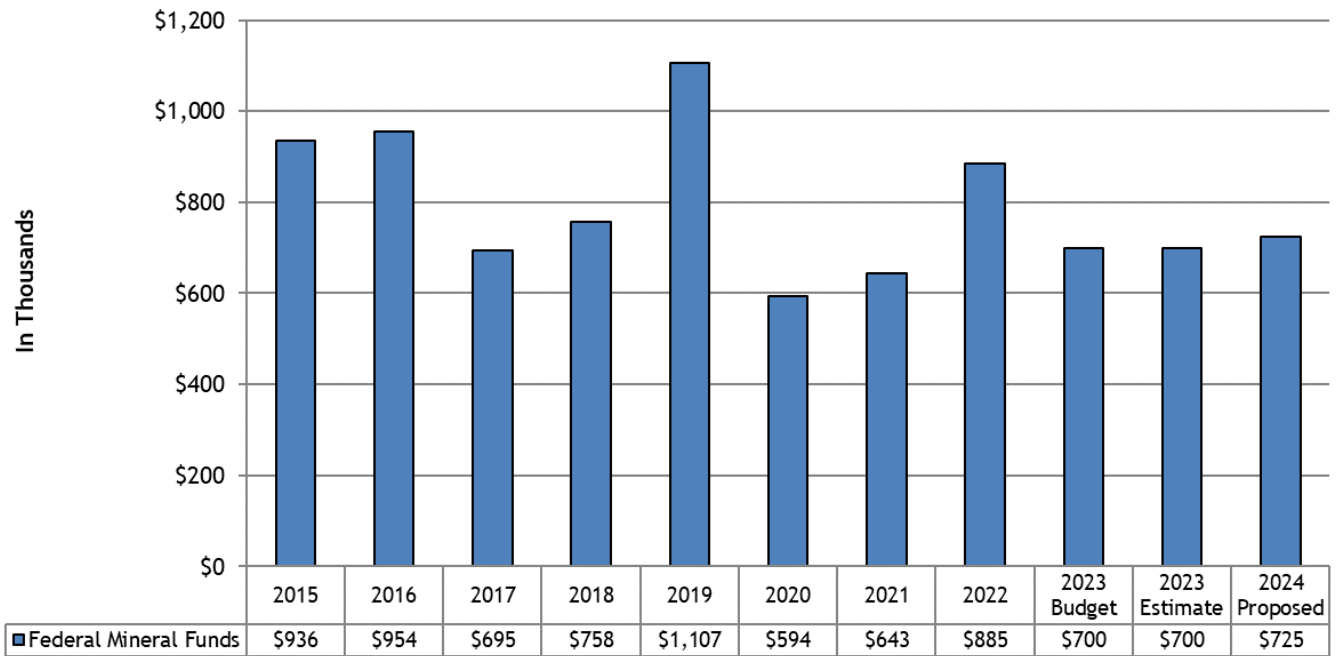


State Shared: Federal Mineral Funds

Account: 4355

Ten-Year Collection History

**Federal Mineral Funds**



---

# 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 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. Business licenses are renewed every two years.

---

## 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.

---

---

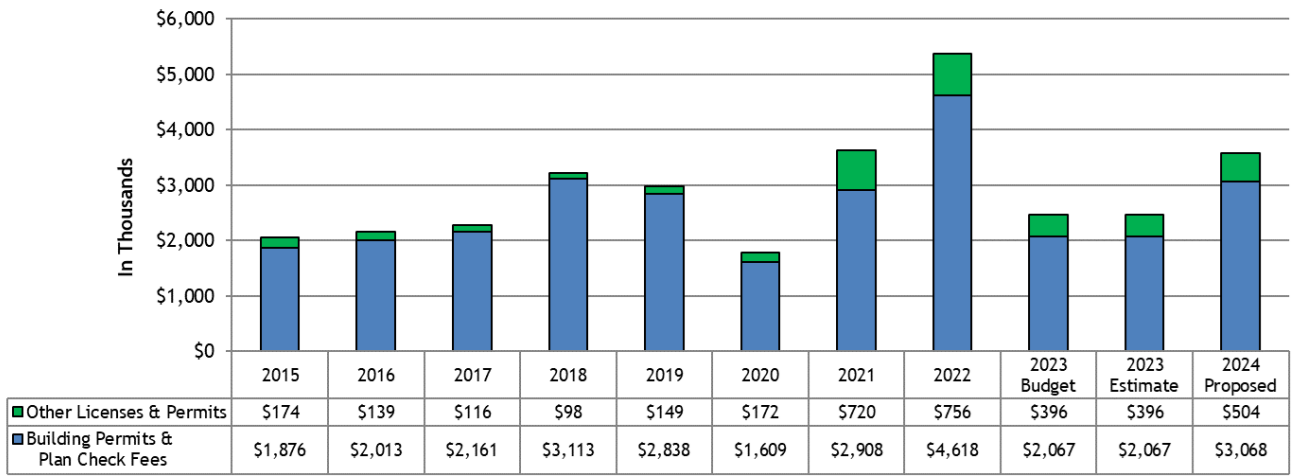
---

Licenses & Permits

Accounts: 4211-4251, 4782

Ten-Year Collection History

Licenses & Permits



---

# General Fund: Other Revenue

---

County Buildings

Account: 4344

---

## 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.

---

---

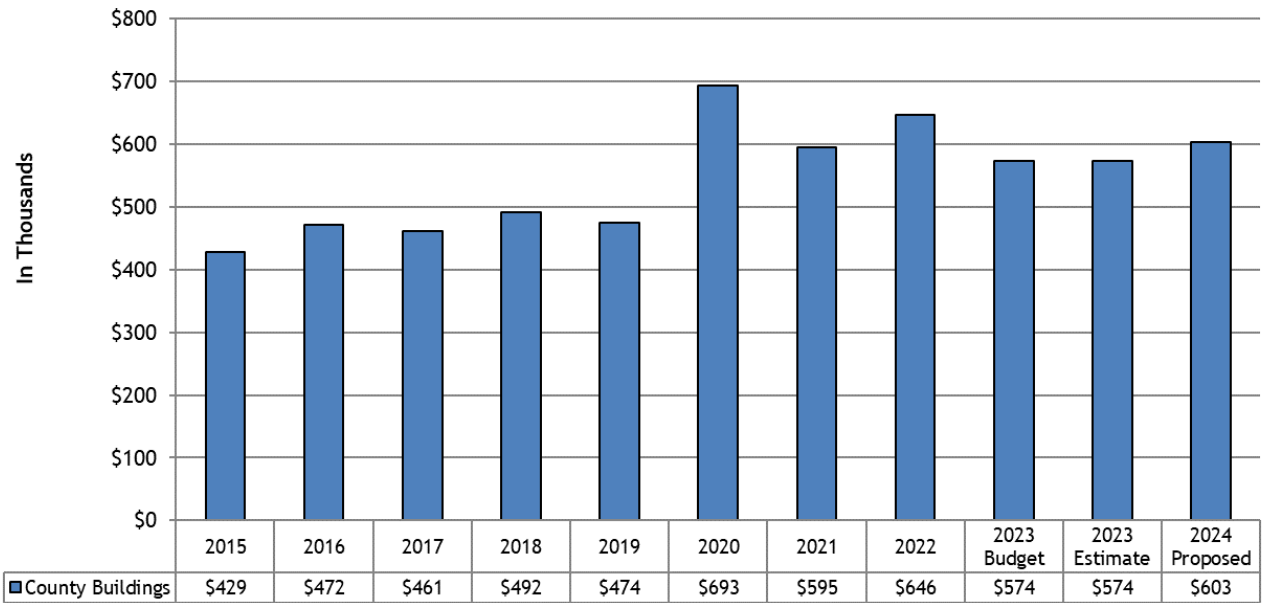
---

County Buildings

Account: 4344

Ten-Year Collection History

County Buildings



---

# 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.

---

---

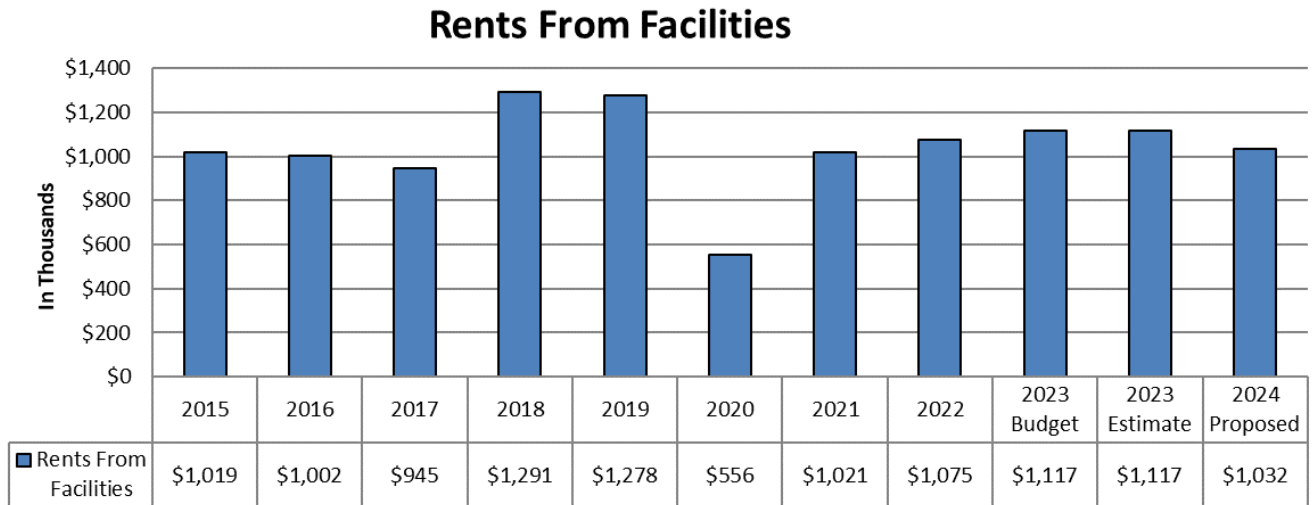
Rents from Facilities

Account: 5633

Collection Variables

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

Ten-Year Collection History





# 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

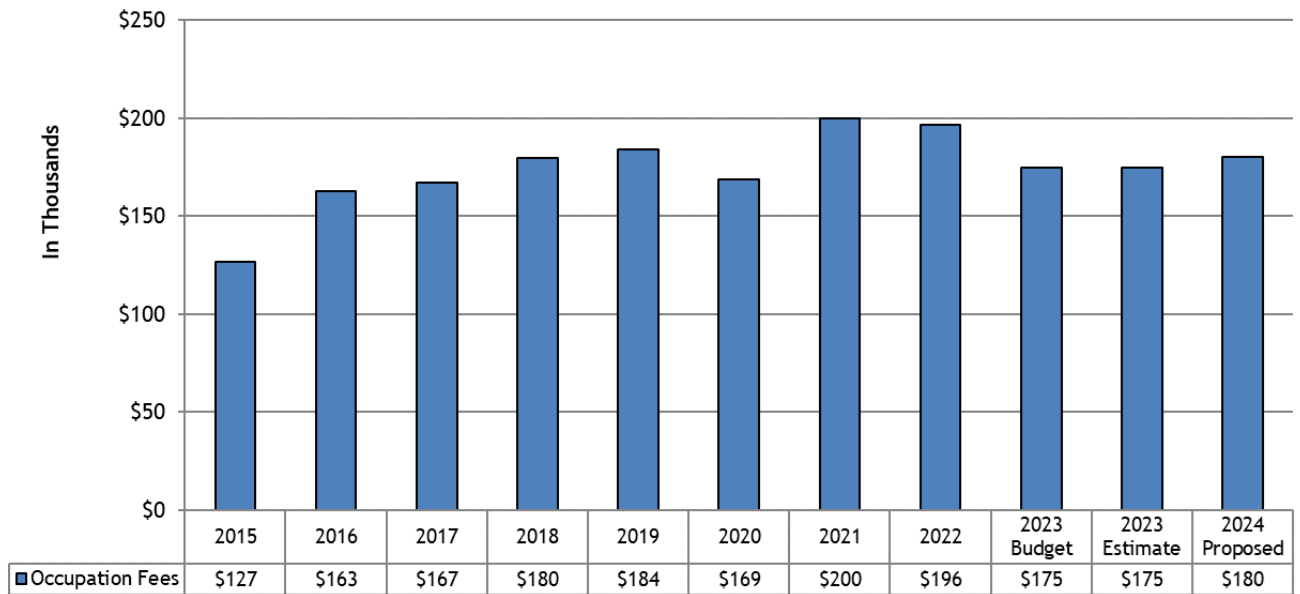
Account: 4217

### Collection Variables

The number and types of establishments selling alcohol.

### Ten-Year Collection History

#### Occupation Fees



## 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.

---

---

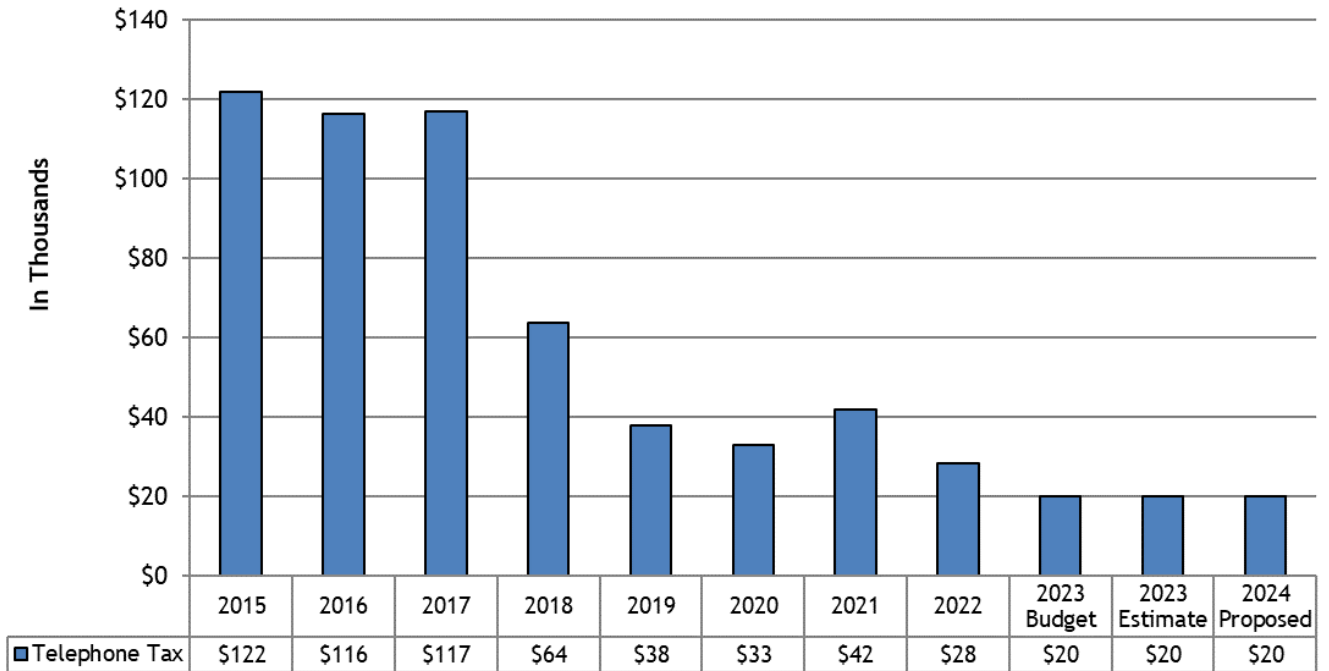
---

Taxes: Telephone Tax

Account: 4163

Ten-Year Collection History

Telephone Tax



General Fund: Taxes

---

## Property Taxes

---

Accounts: 4111-4112

---

### Description

Taxes levied in proportion to property value. The County Assessor's Office determines property values. Property tax is calculated by multiplying the market value of the property by the assessment rate and then by the mill levy. The current assessment percentage for residential property is 6.95%, multi-family is 6.8%, agriculture and renewable 26.4%, oil and gas 87.5%, and 29.0% for all other property. The current mill levy is then applied to each \$1,000 of assessed value. (With the Gallagher amendment repealed in the 2020 election, residential property rates are no longer restricted to 45% of the state's total property tax collections).

Calculation method example: \$100,000 residential property actual value  
 $\times 7.15\% = \$7,150$  assessed value / 1,000 = 7.15  
 $7.15 \times 11.274$  (current mill levy) = \$80.61 City property tax due

Restated:  $(\$100,000 \times 7.15\%) / 1000 \times 11.274 = \$80.6091$

---

### 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.

---

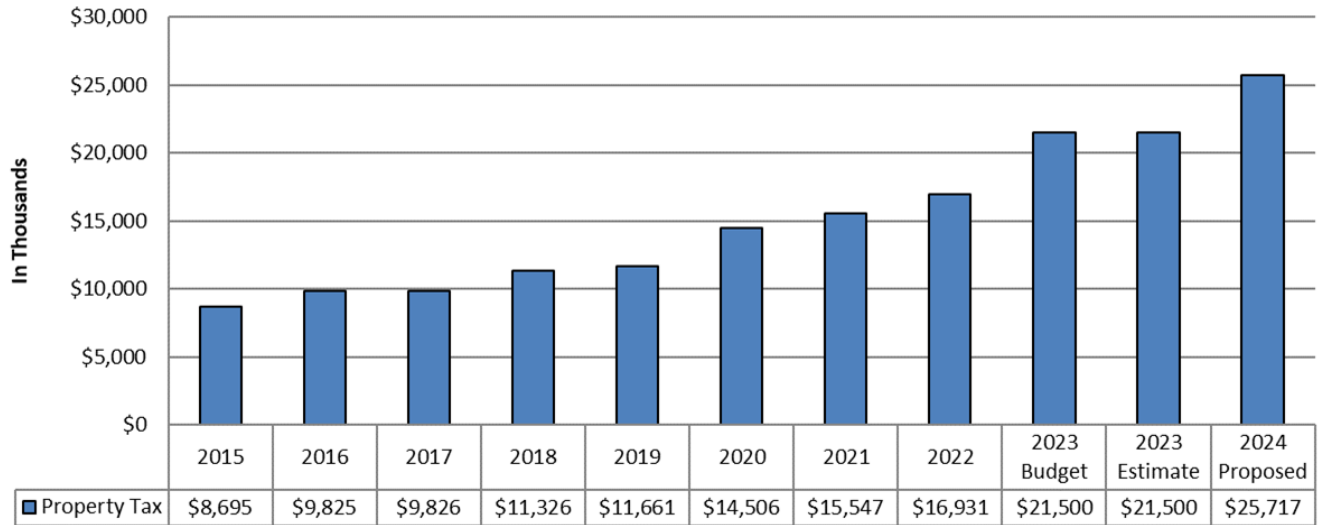
---

Property Taxes

Accounts: 4111-4112

Ten-Year Collection History

**Property Taxes**



# 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

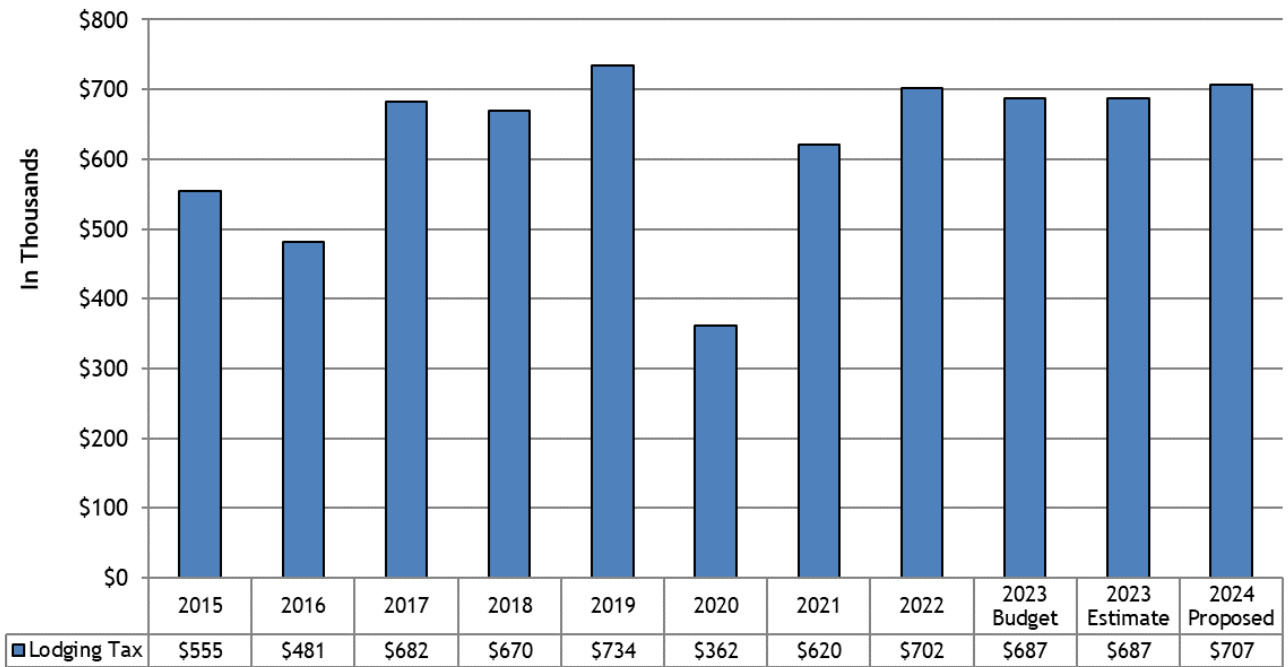
The number of lodgers, available rooms, and room rates (an average of \$100 per night in 2017).

Other Taxes: Lodging Tax

Account: 4151

Ten-Year Collection History

Lodging Tax





---

# 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

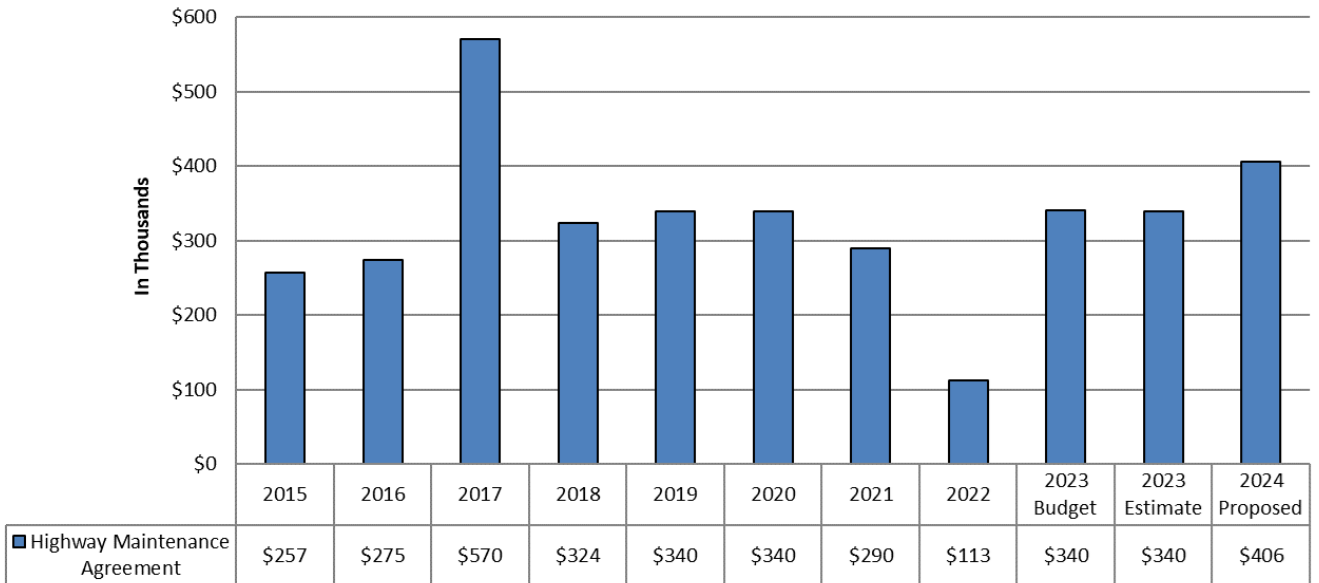
Account: 4451

### Collection Variables

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

### Ten-Year Collection History

**Highway Maintenance Agreement**



# 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

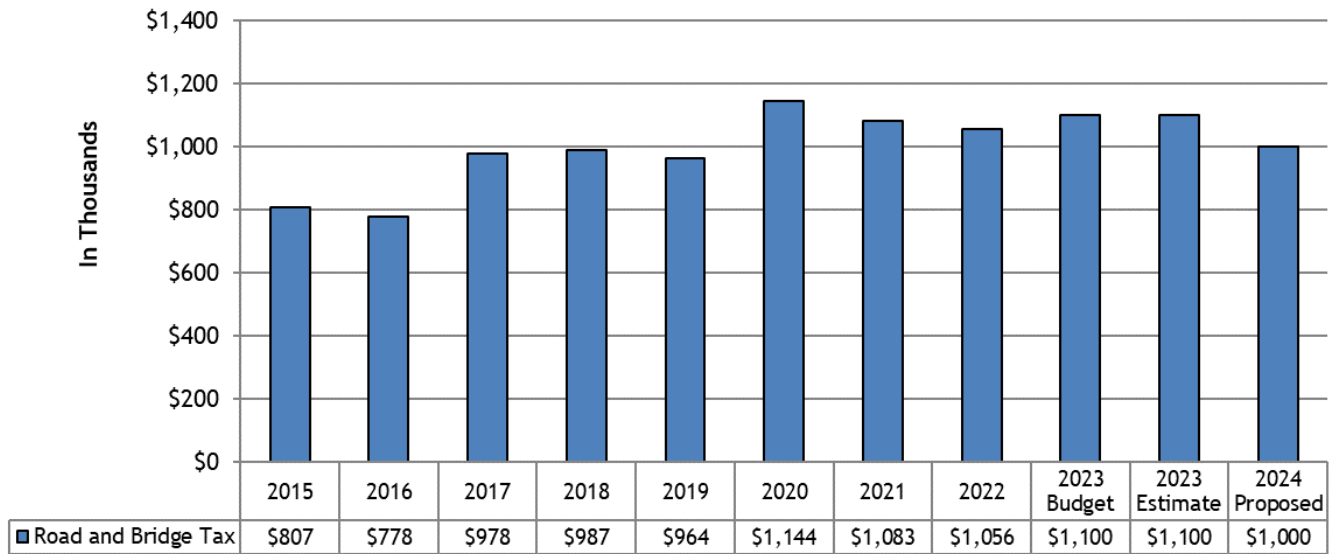
Mill levy and assessed valuations.

County Shared: Road and Bridge Tax

Account: 4361

Ten-Year Collection History

### Road and Bridge Tax



# 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

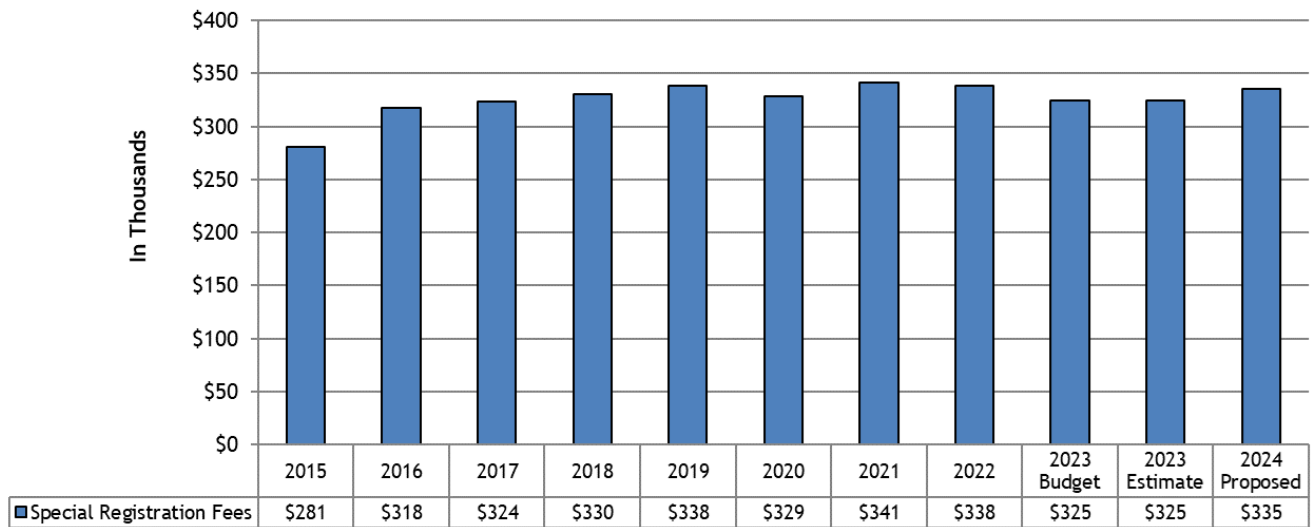
Fee rate.

County Shared: Special Registration Fees

Account: 4362

Ten-Year Collection History

**Special Registration Fees**



---

# 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.

---

---

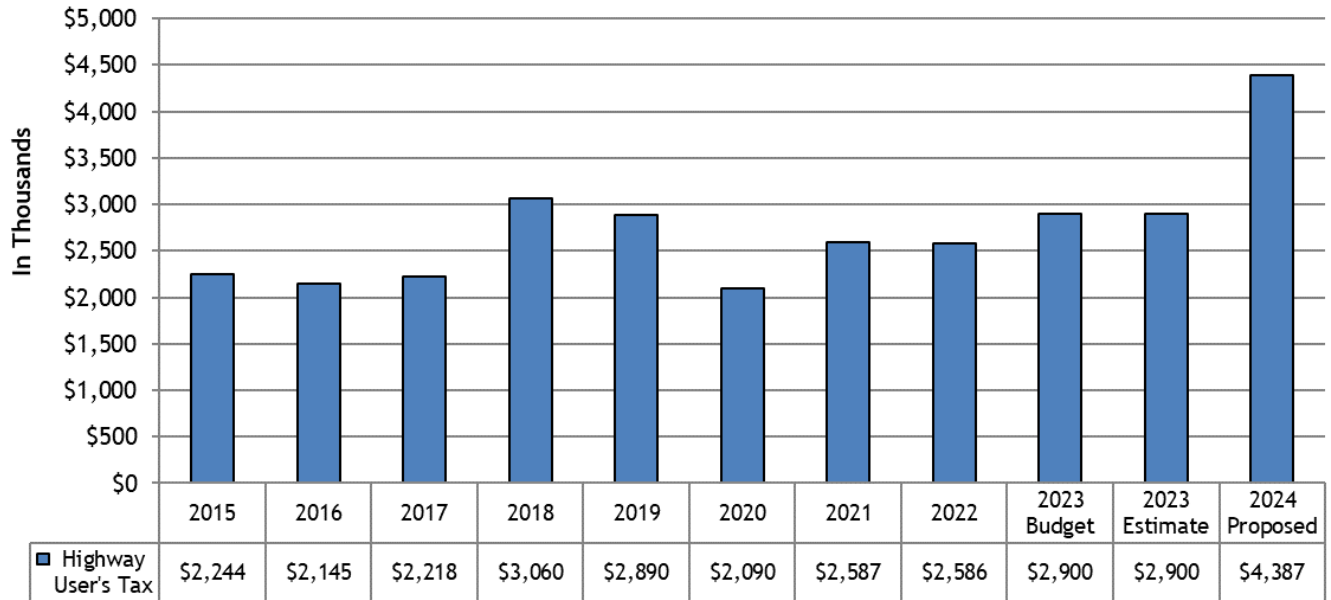
---

State Shared: Highway User's Tax

Account: 4353

Ten-Year Collection History

### Highway User's Tax





# Streets & Roads: Taxes

Specific Ownership Tax

Account: 4365

## 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.

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

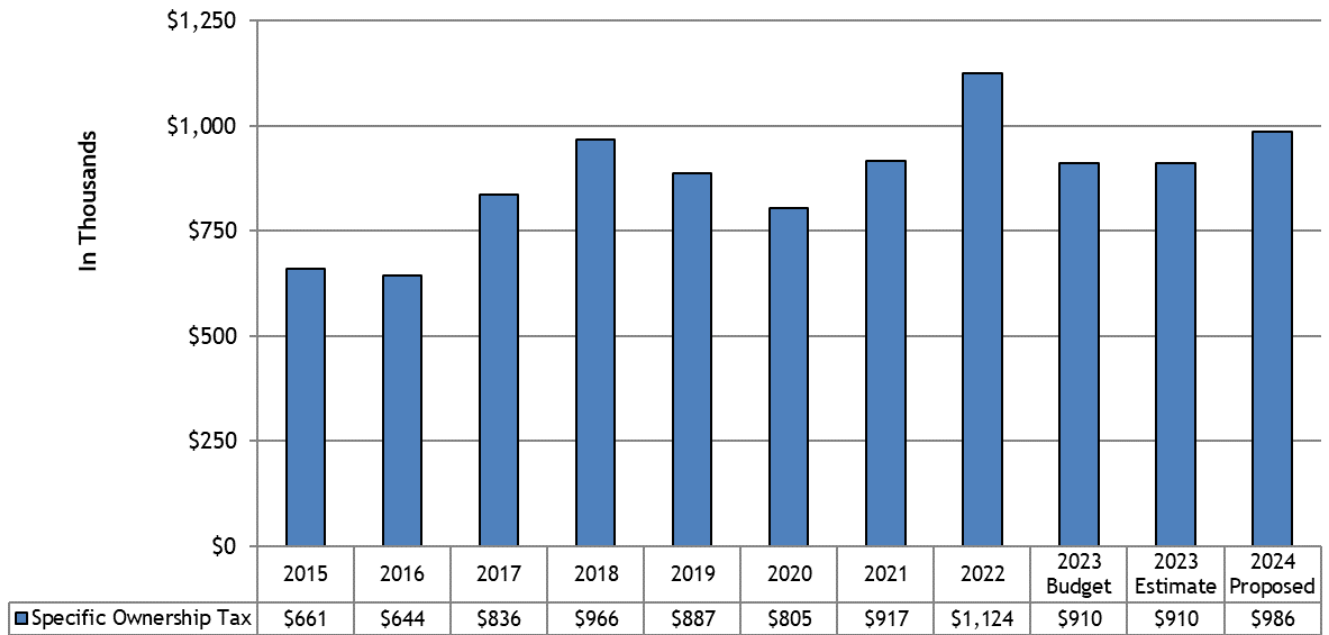
The number of licensed vehicles in the county, age of vehicles, and mill levy in the Greeley General Improvement District.

Specific Ownership Tax

Account: 4365

Ten-Year Collection History

**Specific Ownership Tax**



# 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

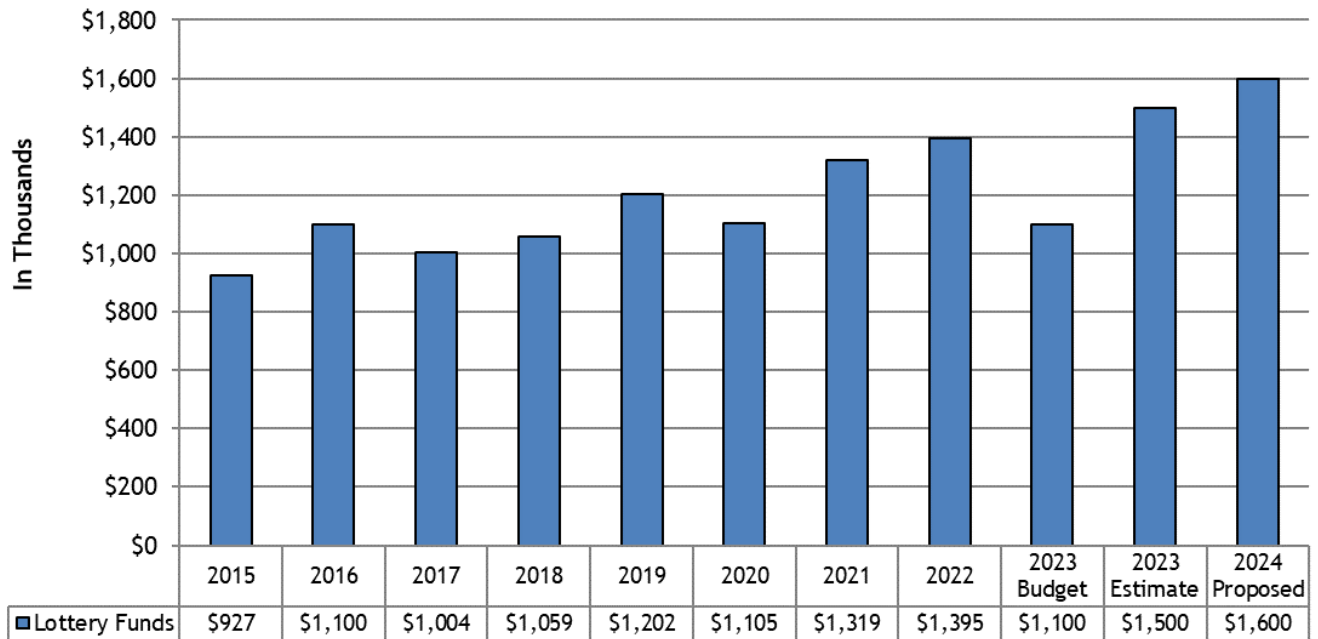
Amount of total statewide lottery revenue, number of participants in the Conservation Trust Fund, and population estimates.

State Shared: Lottery Funds

Account: 4354

Ten-Year Collection History

### Lottery Funds



# 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 \$34,650 for a single person or \$39,600 for a couple (2022 figures) are eligible for a \$100 rebate per person. Applications are available at City Hall during the months of February - May.

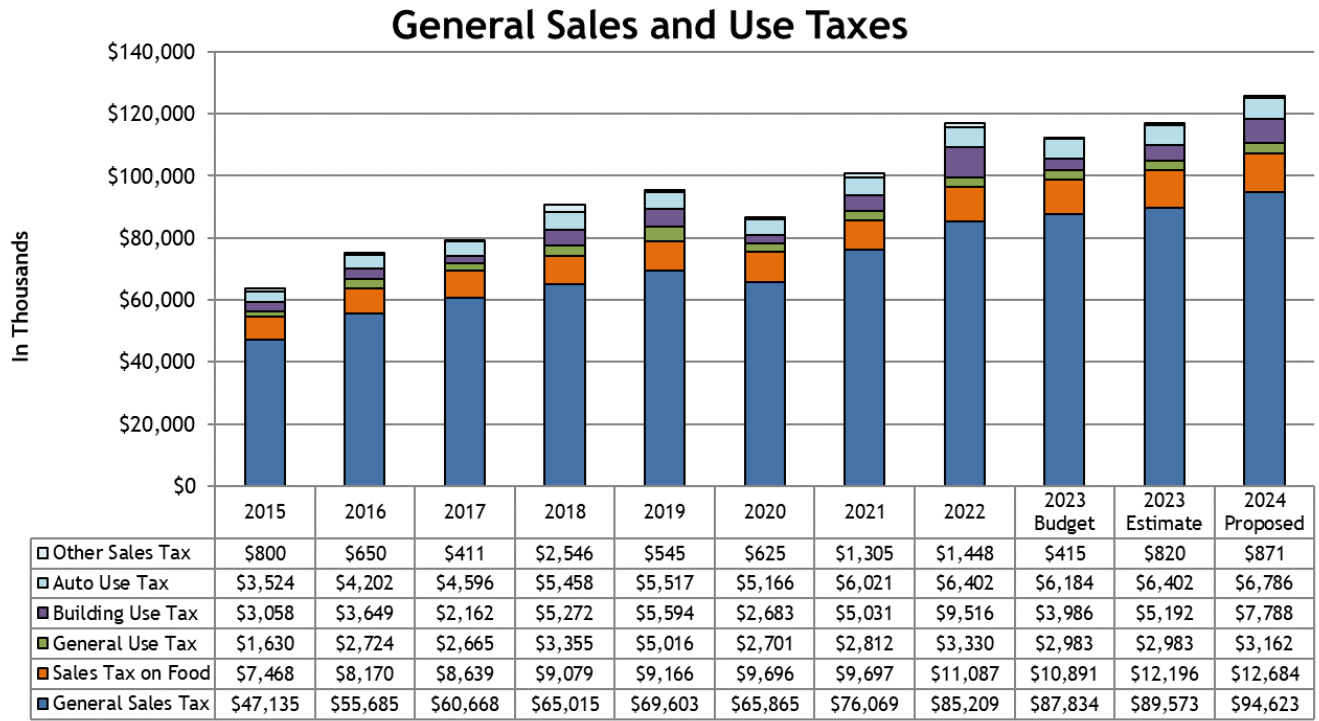
General Sales and Use Taxes

Accounts: 4131-4141, 4192

Collection Variables

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

Ten-Year Collection History



# 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 based on square foot of heated living space:			
	<u>1,200 or less</u>	<u>1,201 to 1,500</u>	<u>1,501 to 1,800</u>	<u>1,801 or more</u>
<u>RESIDENTIAL</u>				
Single Family-Detached	\$342	\$602	\$683	\$728
Multi-family	\$342	\$602	\$683	\$728
Mobile Home/Other	\$342	\$602	\$683	\$728
<u>NON-RESIDENTIAL</u>	<u>(Per 1000 SF)</u>			
Retail/Commercial	\$1,872			
Office	\$1,006			
Industrial	\$513			
Warehousing	\$513			
Public/Institutional	\$1,006			
Oil and Gas Well, <u>per wellhead</u>	\$513			

## 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.

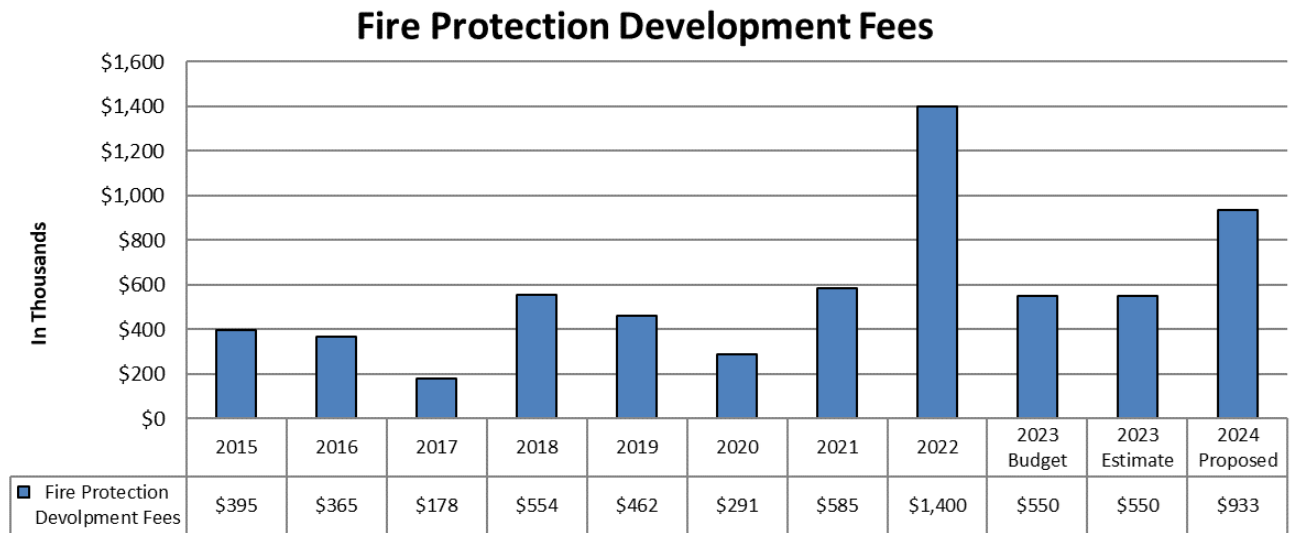
## Fire Protection Development Fees

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





# 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 based on square foot of heated living space:			
	<u>1,200 or less</u>	<u>1,201 to 1,500</u>	<u>1,501 to 1,800</u>	<u>1,801 or more</u>
<u>RESIDENTIAL</u>				
Single Family-Detached	\$131	\$231	\$263	\$280
Multi-family	\$131	\$231	\$263	\$280
Mobile Home/Other	\$131	\$231	\$263	\$280
<u>NON-RESIDENTIAL</u>	<u>(Per 1000 SF)</u>			
Retail/Commercial	\$841			
Office	\$452			
Industrial	\$230			
Warehousing	\$230			
Public/Institutional	\$452			
Oil and Gas Well, <u>per wellhead</u>	\$230			

## 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**

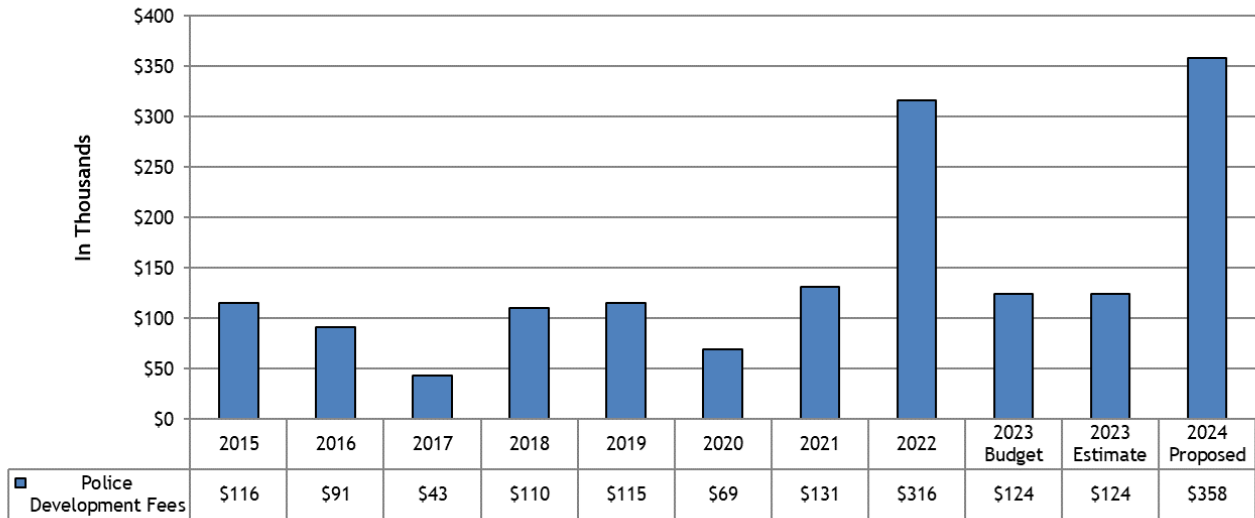
**Account: 4611**

**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**

**Police Development Fees**



# 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

Type of Development:	Amount based on square foot of heated living space:			
	<u>1,200 or less</u>	<u>1,201 to 1,500</u>	<u>1,501 to 1,800</u>	<u>1,801 or more</u>
<u>RESIDENTIAL</u>				
Single Family-Detached	\$3,192	\$5,895	\$6,751	\$7,213
Multi-family	\$3,192	\$5,895	\$6,751	\$7,213
Mobile Home/Other	\$3,192	\$5,895	\$6,751	\$7,213
<u>NON-RESIDENTIAL</u>	<u>(Per 1000 SF)</u>			
Retail/Commercial	\$8,347			
Office	\$5,383			
Industrial	\$2,742			
Warehousing	\$2,742			
Public/Institutional	\$5,383			
Oil and Gas Well, <u>per wellhead</u>	\$2,742			

## 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

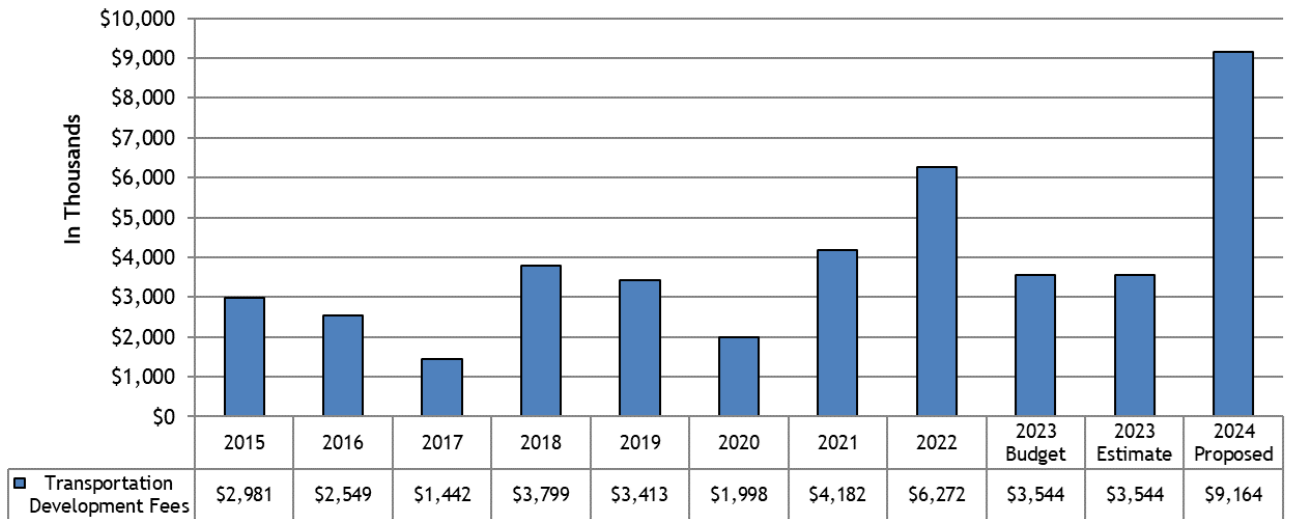
Number of new construction projects, type of construction project (residential versus commercial), and rate established for the fee.

Transportation Development Fees

Account: 4611

Ten-Year Collection History

Transportation Development Fees



# 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 based on square foot of heated living space:			
	<u>1,200 or less</u>	<u>1,201 to 1,500</u>	<u>1,501 to 1,800</u>	<u>1,801 or more</u>
RESIDENTIAL				
Single Family-Detached	\$2,543	\$4,469	\$5,067	\$5,403
Multi-family	\$2,543	\$4,469	\$5,067	\$5,403
Mobile Home/Other	\$2,543	\$4,469	\$5,067	\$5,403

## 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.

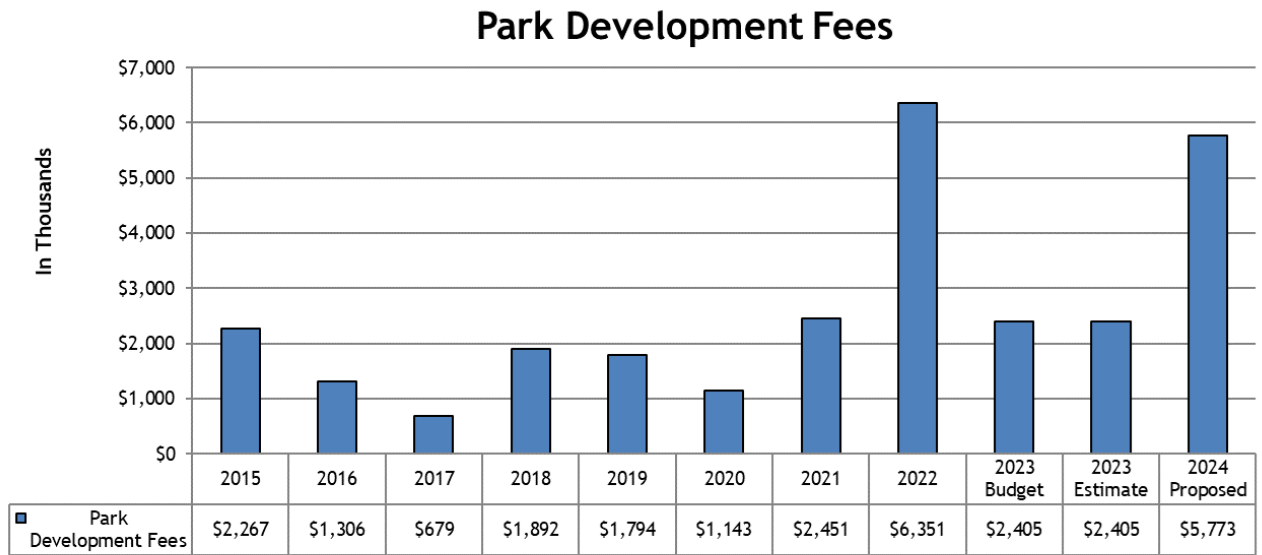
## Collection Variables

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

Type of Development:	Amount based on square foot of heated living space:			
	<u>1,200 or less</u>	<u>1,201 to 1,500</u>	<u>1,501 to 1,800</u>	<u>1,801 or more</u>
RESIDENTIAL				
Single Family-Detached	\$382	\$671	\$759	\$810
Multi-family	\$382	\$671	\$759	\$810
Mobile Home/Other	\$382	\$671	\$759	\$810

## 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

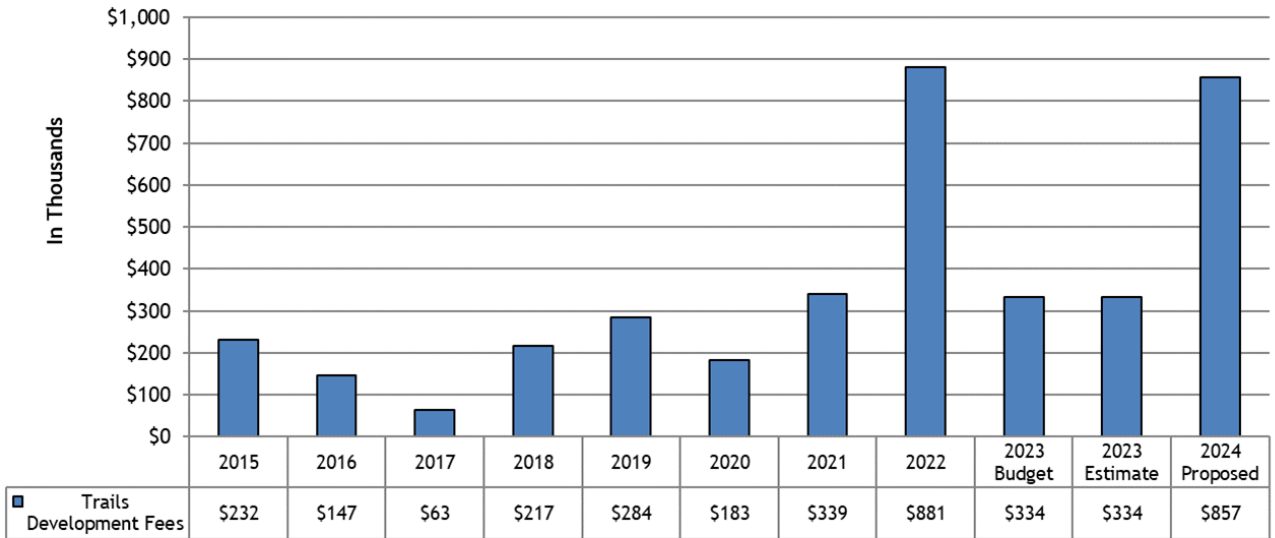
The number of new construction projects, type of construction project (residential versus commercial), and rate established for the fee.

Trails Development Fees

Account: 4611

Ten-Year Collection History

Trails Development Fees





# 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

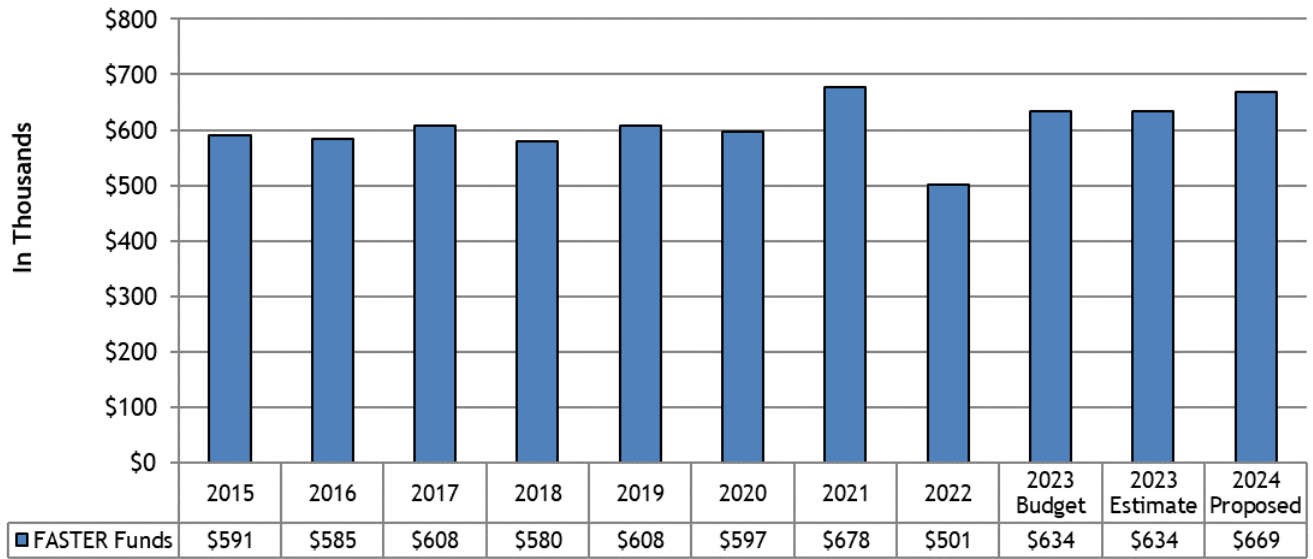
Fees and surcharges are fixed and will not increase over time

State Shared: FASTER Funds

Account: 4356

Ten-Year Collection History

### FASTER Funds



---

# 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.

---

---

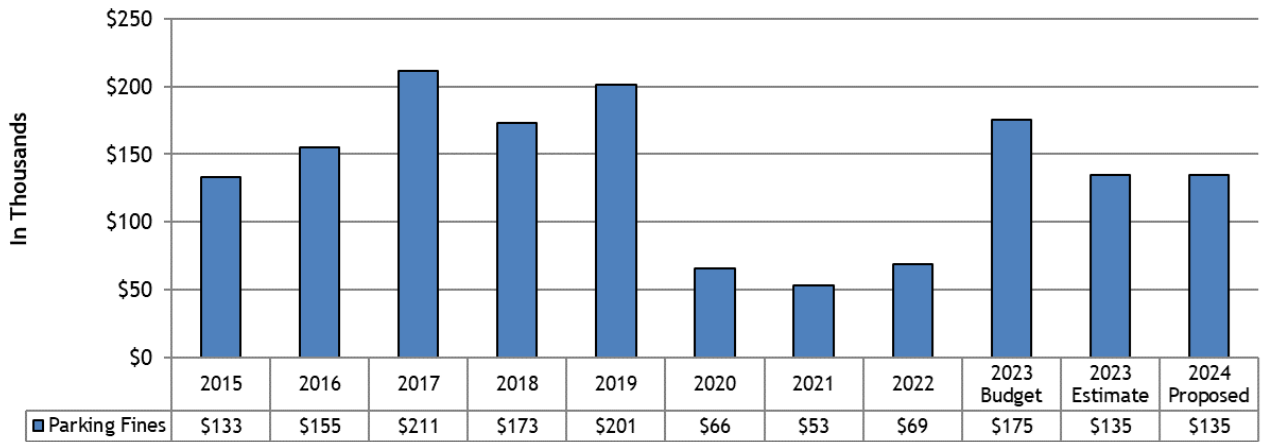
---

Parking Fines

Account: 5541

Ten-Year Collection History

Parking Fines



# 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

<u>Tap Size(# Units)</u>	<u>Sewer Tap Fee</u>
3/4" (2)	\$ 6,800
1" (4)	\$ 11,400
1.5" (10)	\$ 22,800
2" (25)	\$ 36,400
3" (45)	\$ 79,700
4" (90)	\$ 136,700
6" (170)	\$ 284,800

## 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

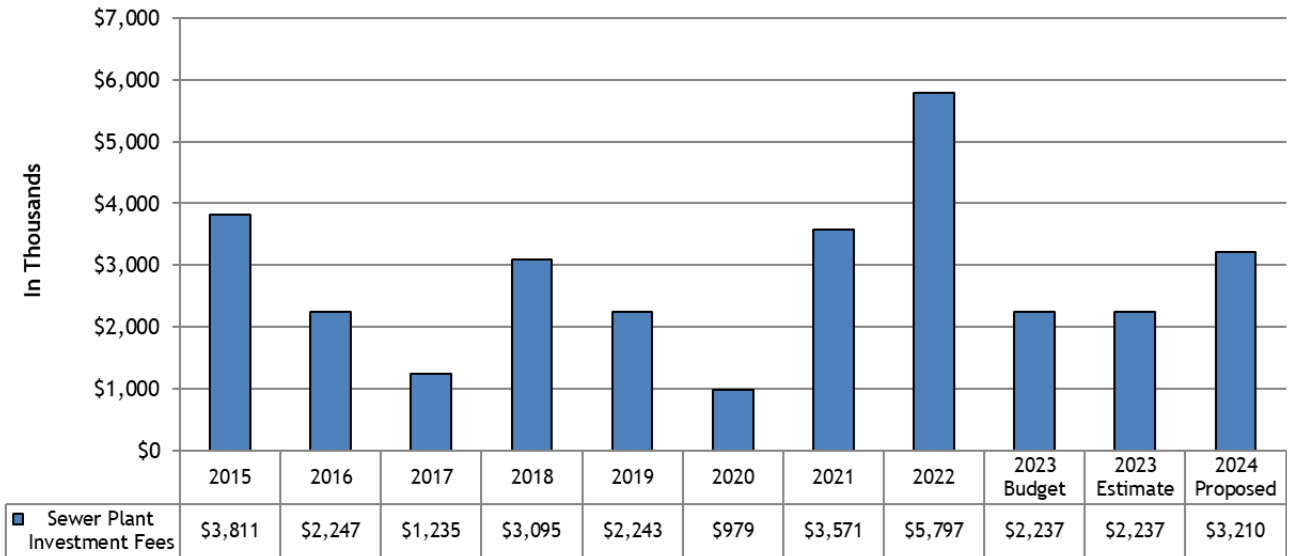
The number of new taps, size of the taps, and established rate.

Sewer Plant Investment Fees

Account: 4611

Ten-Year Collection History

**Sewer Plant Investment Fees**



# 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

<u>Tap Size (# Units)</u>	<u>Water Tap Fee</u>
3/4" (2)	\$ 11,200
1" (4)	\$ 18,700
1.5" (10)	\$ 37,300
2" (25)	\$ 59,700
3" (45)	\$ 130,600
4" (90)	\$ 223,900
6" (170)	\$ 466,500

### 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.

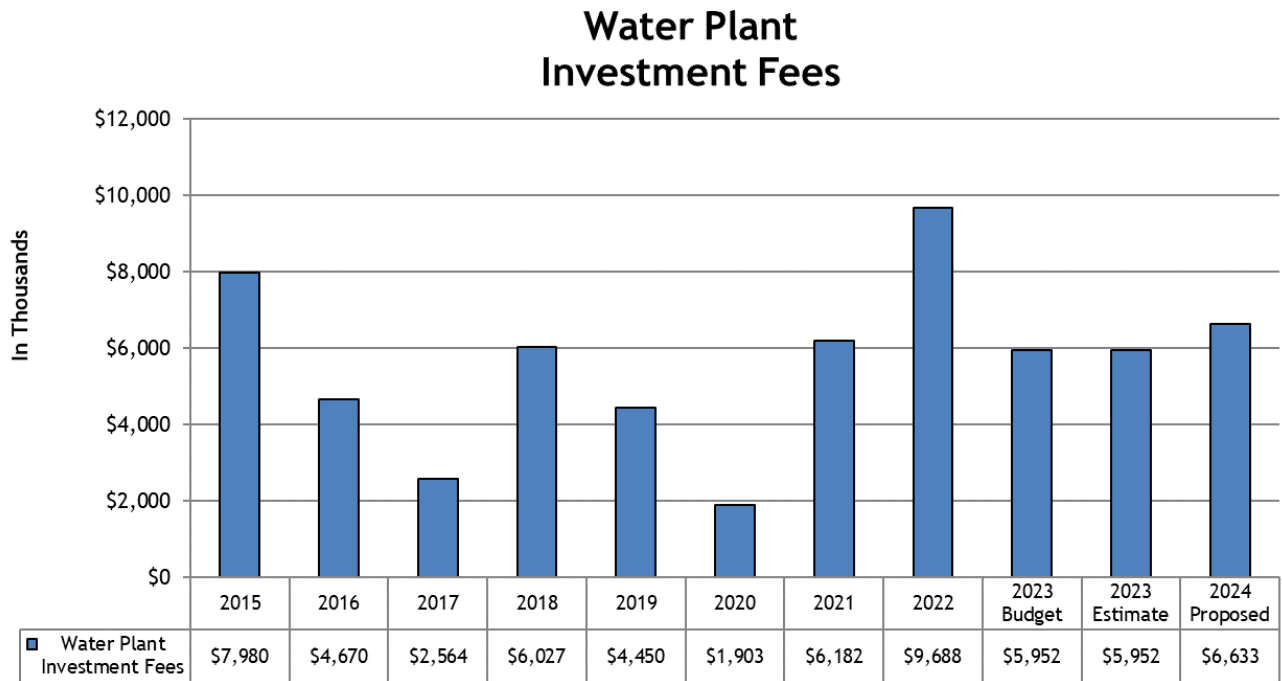
### Collection Variables

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





# 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

<b>2023 - Storm Drainage Fee</b>	<b>Fee</b>
Single-family residential, per impervious square foot	\$0.264
Multifamily residential, per impervious square foot	\$0.264
Mobile Home Park, per impervious square foot	\$0.264
Retail, per site square foot of impervious surface <sup>1</sup>	\$0.264
Commercial, per site square foot of impervious surface <sup>2</sup>	\$0.264
Industrial, per site square foot of impervious surface <sup>3</sup>	\$0.264
Oil and Gas Well, per impervious square foot	\$0.264

<sup>1</sup> Impervious surface calculation shall not exceed 70% of total site.

<sup>2</sup> Impervious surface calculation shall not exceed 70% of total site.

<sup>3</sup> 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.

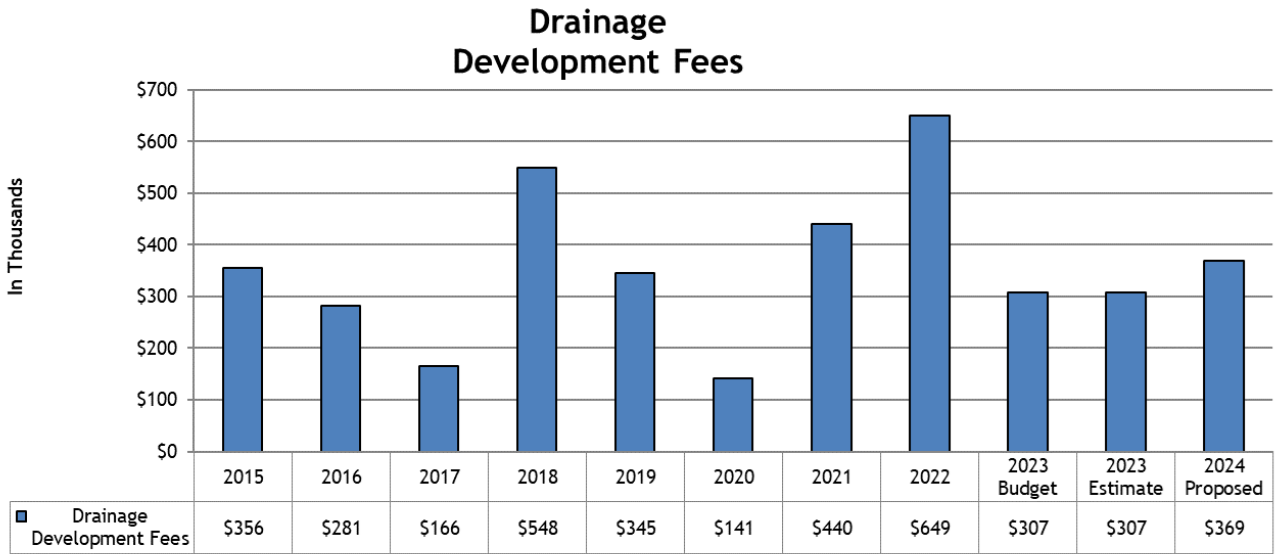
### Collection Variables

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



---

# 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.

---

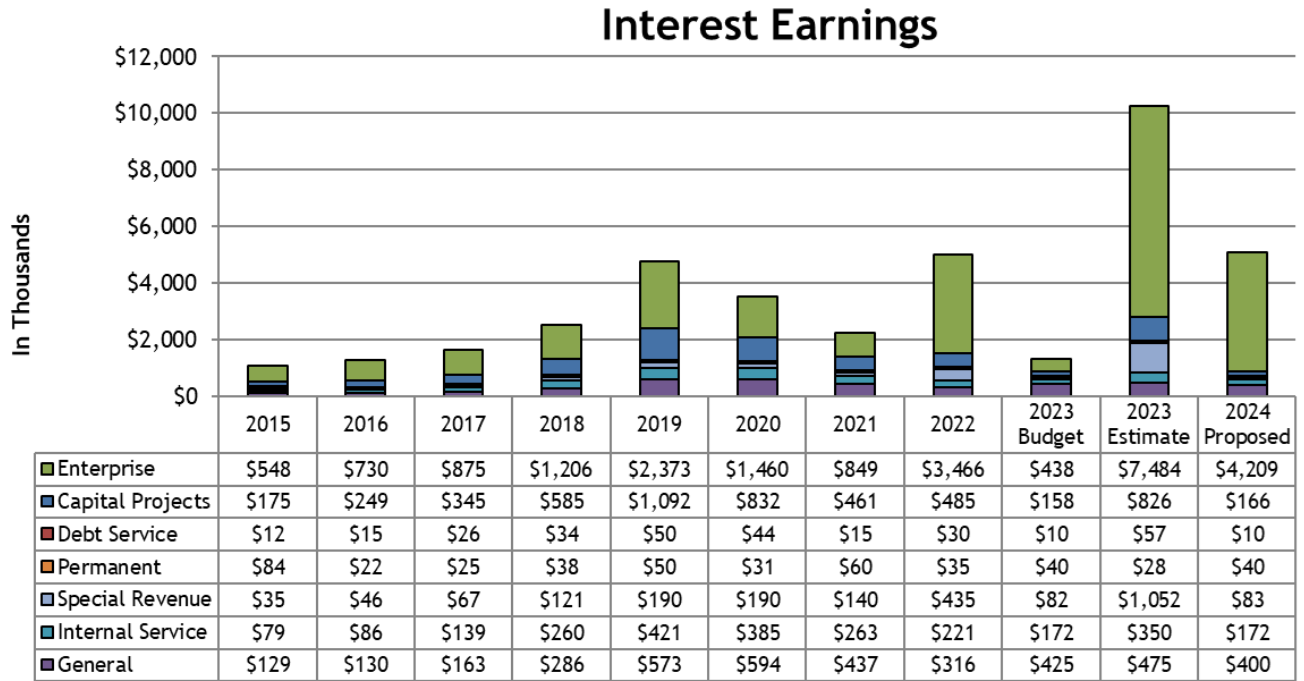
---

---

Interest Earnings

Account: 5616

Ten-Year Collection History



## **CITY OF GREELEY**

FINANCE DEPARTMENT | 1000 10TH STREET | GREELEY CO 80631  
970-350-9731 | [www.greeleygov.com](http://www.greeleygov.com)

PREPARED BY:  
ROBERT MILLER  
TREASURER & INTERIM BUDGET MANAGER

---