

## SUPPLEMENTARY INSTRUCTIONS FOR COLORADO CITIES AND TOWNS 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

In addition to your general government, please include the following fiscal activities:

Building authorities (municipal)	Municipal libraries
Business improvement districts	Recreational facilities districts
City water boards	Special improvement districts (includes sewer and storm sewer districts)
Downtown development authorities (municipal)	Urban renewal authorities
Emergency telephone service authorities (municipal)	Underground conversion of utilities districts
General Improvement districts	Veterans housing authorities
Housing authorities with ex officio boards	Water works in cities and towns
Joint libraries	Zoning districts
Local marketing districts	
Municipal energy finance authorities	

### PART 2 - REVENUES

#### 3. A. Property taxes (Code T01)

Includes, City share of mobile home tax, City share of specific ownership tax on vehicles in classes B, C, D, E, and F, Delinquent taxes, General and specific property taxes, Penalties and interest on taxes, and proceeds of tax sales.

#### 3. B. Local sales taxes

1. **General sales and use taxes (Code T09)**  
Include revenue from city-imposed sales tax.  
Exclude city share of county general sales and use tax (include at D30, question 4, item M)
3. **Amusements sales tax (Code T11)**  
Include municipal admissions tax on amusements and include gaming.
6. **Public utilities sales tax (Code T15)**  
Include the city-imposed public utilities tax measured by gross receipts or units of service sold.
8. **Other sales taxes (Code T19)**  
Include lodger's tax, and all other special local sales taxes.

#### 3. C. Licensing and permit taxes

1. **Alcoholic beverages licensing and permit taxes (Code T20)**  
Include liquor licenses administered under municipal law.
2. **Amusement licenses and permits (Code T21)**  
Include licenses on places of amusement.
3. **Motor vehicle licenses (local) (code T24)**  
Report the city share of \$1.50 and \$2.50 additional annual motor vehicle registration fees distributed by the county. Exclude specific ownership taxes, to be reported in item A. PROPERTY TAXES.
5. **Occupation and business licenses and permits (Code T28)**  
Report proceeds of municipal licenses and permits required of any trade, profession, or business. Inspections and examination fees required in connection with the issuance or renewal of a business license or permit. Occupational privilege tax license revenues.
6. **Other licenses and permits (Code T29)**  
Includes building permits, health licenses, land dedication fees, other licenses and permits.

#### **4. Intergovernmental revenues**

##### **A. Streets and highways**

From Local Governments (Code D46) -- Include the city's 50 percent share of county road and bridge fund taxes.  
From the State (code C46) -- Include the state distribution of highway user funds.

##### **D. Health and/or hospitals**

From the State (code C42) -- Include mental retardation funds.

##### **M. General support (unrestricted)**

From Local Governments (Code D30) -- Report city share of county sales tax.  
From the State (Code C30) -- Report the state cigarette tax apportionment and state payments in lieu of taxes.

##### **N. All other**

From the State (Code C89) -- Include state aid for libraries, employment grants, law enforcement assistance grants, outdoor recreation funds, and severance tax grants.

#### **PART 3 – EXPENDITURES**

##### **9. Direct expenditures by purpose and type**

**C. Financial administration** - Code E23  
Include information technology expenses

##### **11. Personnel expenditures – Code Z00**

Report salaries and wages for all employees, full-time and part-time. Include salaries and wages paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income taxes, social security or retirement coverage.