SUPPLEMENTARY INSTRUCTIONS FOR COLORADO COUNTIES
2015 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In reporting data for this government, please include the following fiscal activities:

This county general government
Airport authorities (single county)
Building authorities (county)
Cemetery districts encompassing an entire county
County libraries
County park and recreation districts in unincorporated areas
County road districts
County water and sanitation systems
Disposal districts
Emergency telephone service authorities (county)
Housing authorities with ex officio boards
Joint libraries
Law enforcement authorities
Local improvement districts (established by the county)
Local marketing districts
Pest control districts
Public improvement districts (established by the county)
Recreational facilities districts
Special taxing districts in home-rule counties
Underground conversion of utilities districts

PART 2 - REVENUES

3. A. Property taxes (Code T01)

Include

- General property taxes, personal property taxes, the county share of the mobile home tax, penalties and interest on delinquent taxes
- Proceeds and costs of tax sales, and fees retained for collecting taxes for other governments
- County share of the specific ownership tax on class B, C, D, E, and F vehicles
- County clerk's collection fees

Exclude

- Specific ownership tax imposed by the state on class A vehicles (*report in PART 2, question 4, item A., code C46*)

3. B. Local sales taxes

1. General sales and gross receipt taxes (code T09)
   Include
   - Amount collected from this county's imposed sales and use taxes
   - City and town share collection

3. C. Licensing and permit taxes

1. Alcoholic beverages licensing and permit taxes (code T20)
   Include
   - Liquor licenses

2. Amusements licensing and permit taxes (code T21)
   Include
   - Amusement and dance hall licenses

3. Motor vehicle licensing and permit taxes (code T24)
   Include
   - County share of annual motor vehicle registration fees
   - Fees retained by the county clerk for issuing drivers licenses and dealer tags

5. Occupation and business licensing and permit taxes (code T28)
   Include
   - Professional and occupational fees
   - Inspection and examination fees required in connection with the issuance or renewal of a business license or permit

6. Other licensing and permit taxes (code T29)
Include
- Aircraft registration tax
- Animal licenses
- Burial permits
- Dump permits
- Health and health inspection fees
- Marriage licenses and fees

4. Intergovernmental revenues

A. Streets and highways - From the State (code C46)
Include
- Highway users tax
- Specific ownership Class A tax

M. General support – From the State (code C30)
Include
- State cigarette tax
- Oil shale tax

N. All other - From the State (code C89)
Include
- Conservation trust grants
- Employment fund distributions
- Flood control grants
- Forest Reserve Act Grants from USFS through the state
- Mineral Leasing Grants and Taylor Grazing
- Act grants from BLM received through the state
- Outdoor recreation grants
- Police and fire person pension grants

5. Revenue other than tax and intergovernmental

B. Other sales and service revenues

13. Other sales and service revenues (code A89)
Include
- Public safety fees for special police services
- Special fire protection and rescue fees

PART 3 - EXPENDITURES

8. Intergovernmental expenditure

A. Streets and highways – To other local governments (code M44)
Include
- The fifty percent share of county road and bridge taxes distributed to cities

BB. Other – To other local governments (code M89)
Include
- General sales tax distributions to cities and towns

9. Direct expenditures by purpose and type

C. Financial administration (code E23)
Include
- Information technology expenses

F. Parks and recreation (code E61)
Include
- Open space activities