

City of Boulder

Sales & Use Tax Revenue Report

August 2016

Issued October 28, 2016

This report provides information and analysis related to 2016 Year-to-Date (YTD) sales and use tax collections. Results are for actual sales activity through the month of August, the tax on which is received by the city in the subsequent month. For clarification of any information in this report, please contact Patrick Brown, Revenue & Licensing Officer, at (303) 441-3921 or brownp@bouldercolorado.gov.

REVENUE COMPARISONS TO COMPARABLE PERIOD IN PRIOR YEAR

As reflected in Table 1, Sales and Use Tax has increased from the comparable 2015 base by 5.44%. Please note Boulder Junction's Construction Use Tax revenue is included in the table below.

TABLE 1
ACTUAL SALES AND USE TAX REVENUE

| TAX CATEGORY | % CHANGE IN REVENUE Increase/(Decrease) | % OF TOTAL |
|----------------------------------|---|----------------|
| Sales Tax | 2.36% | 76.05% |
| Business/Consumer Use Tax | 21.14% | 10.55% |
| Construction Use Tax | 16.17% | 10.48% |
| Motor Vehicle Use Tax | 3.92% | 2.91% |
| Total Sales & Use Tax | 5.44% | 100.00% |

Actual Sales and Use Tax Revenue includes revenue received from audits and new businesses within the City. If one-time revenues and new business revenues were excluded from total sales/use revenues, then Sales Tax would be up 0.16% and Business/Consumer Use Tax would be down 3.13% over the same period last year. Total Sales & Use Tax change year to date would be up by 1.49% over 2015.

Any time a new commodity (such as recreational marijuana) becomes taxable, it generates additional revenue and increases the prior year revenue "base," but the percentage increase in revenue may distort perception of the strength of the underlying economy. For that reason, Table 2 is presented to illustrate sales and use tax revenue excluding the incremental revenue of 3.5% from the sale of recreational marijuana.

TABLE 2
ACTUAL SALES AND USE TAX REVENUE, EXCLUDING THE INCREMENTAL REVENUE OF 3.50% FROM THE SALE OF RECREATIONAL MARIJUANA

| TAX CATEGORY | % CHANGE IN REVENUE Increase/(Decrease) | % OF TOTAL |
|----------------------------------|---|----------------|
| Sales Tax | 2.21% | 75.85% |
| Business/Consumer Use Tax | 20.89% | 10.62% |
| Construction Use Tax | 16.17% | 10.59% |
| Motor Vehicle Use Tax | 3.92% | 2.94% |
| Total Sales & Use Tax | 5.33% | 100.00% |

COMMUNITY, CULTURE AND SAFETY FACILITIES TAX

For 2016 YTD, the Community, Culture and Safety Tax (an additional 0.30%, effective for 3 years beginning January 1, 2015) generated \$6,497,558. This tax is dedicated to fund a variety of projects in the Civic area along the Boulder Creek Path and on University Hill as well as improvements for several culturally oriented projects.

DETAILED ANALYSIS OF MAJOR CATEGORIES

The following monthly information is provided to identify trends in the various retail categories. While this information is useful, it is important to remember that relatively small aberrations (like the timing of remittances by certain vendors) can make relatively large monthly variances.

Retail Sales Tax – 2016 YTD retail sales tax revenue was up 2.35% from that received in 2015. Retail sales tax started trending downward during the last half of 2015. Fortunately, Retail Sales Tax has been trending up for the last four months outperforming the same period in 2015.

| Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|-------|---------|---------|-------|-------|-------|-------|---------|-----|-----|-----|-----|
| 5.69% | (2.88%) | (2.80%) | 1.94% | 8.95% | 3.63% | 6.56% | (1.07%) | | | | |

Food Stores – 2016 YTD retail sales tax revenue for food stores was down by 0.93% from that received in 2015. The fluctuation from January to February is primarily due to companies who file thirteen four-week periods instead of reporting monthly. Companies who file thirteen four-week periods do so for reporting purposes. Each reporting period will then have the same number of days. Since the city reports monthly, there is one month out of the year where our report contains two filing periods for these companies. February 2016 contained two filing periods.

| Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|----------|--------|-------|-------|-------|-------|-------|----------|-----|-----|-----|-----|
| (13.86%) | 20.32% | 0.68% | 3.72% | 6.89% | 0.13% | 1.10% | (18.67%) | | | | |

Sales at **Eating Places** are both an important revenue source (Eating Places comprise approximately 12.85% of sales/use tax) and are often an indicator of the health of the economy in the city. This discretionary category is often correlated with disposable income and consumer confidence. Total 2016 YTD retail tax at Eating Places is up by 2.32%.

| Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|-------|--------|---------|-------|---------|-------|-------|---------|-----|-----|-----|-----|
| 5.95% | 11.93% | (4.38%) | 5.80% | (2.89%) | 1.09% | 4.91% | (1.69%) | | | | |

Apparel Stores – 2016 YTD retail sales were up by 0.23%. The fluctuation from January to February is attributed to the timing of receipts received in 2016 as compared to 2015. Several apparel stores showed declined sales from the same period last year. Staff will monitor this category as the year goes on.

| Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|--------|---------|---------|----------|-------|---------|--------|---------|-----|-----|-----|-----|
| 53.45% | (7.20%) | (0.50%) | (10.96%) | 2.86% | (9.89%) | 14.18% | (7.65%) | | | | |

General Retail sales are up by 3.13% YTD for 2016. The fluctuation from January to February is attributed to the timing of receipts received in 2016 as compared to 2015.

| Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|-------|----------|-------|---------|-------|-------|-------|--------|-----|-----|-----|-----|
| 9.89% | (14.03%) | 6.78% | (3.74%) | 5.01% | 7.54% | 0.53% | 10.17% | | | | |

Public Utilities (primarily retail sales tax on natural gas and electricity) are down by 5.29% YTD 2016. Tax on Public Utilities comprises over 3% of total sales and use tax revenue. Even if rates increase, the direction for this category may be uncertain if conservation strategies are successful and businesses significantly cut their energy use.

TOTAL MARIJUANA REVENUE

The latest new revenue categories for the City of Boulder are the sale of both medical and recreational marijuana. These sources represented 0.64% and 2.08% of the total sales/use tax collected respectively in 2015.

The sale of medical marijuana generates:

- 3.86% sales and use tax on product sales paid by the purchaser and/or costs of any construction materials, furniture, fixtures, or equipment paid by the business.

The sale of recreational marijuana generates:

- 7.36% sales tax on product sales paid by the purchaser (3.86% base and 3.50% additional).
- 7.36% use tax on the cost of any construction materials, furniture, fixtures, or equipment paid by the business (3.86% base and 3.50% additional).
- A 5.00% excise tax paid by the grow facility when shipping product to dispensaries and/or marijuana infused product facilities.
- A "share-back" of certain State of Colorado revenues. The State collects a 10.00% tax on recreational marijuana sales and "shares back" 15.00% of that 10.00% to each city where such revenue is generated.

A summary of all year-to-date 2016 marijuana related revenue follows:

| Total April YTD Marijuana Related Revenue | | | |
|--|-----------|-------------|--------------------|
| Medical marijuana: | | | |
| 3.86% Sales/Use Tax | \$561,480 | | |
| Sub-total Medical marijuana revenue | | \$561,480 | |
| Recreational marijuana | | | |
| 3.86% Base Sales/Use Tax | 960,109 | | |
| 3.50% Additional Sales/Use Tax | 870,414 | | |
| 5.00% Excise Tax | 676,599 | | |
| State Share-back | 363,263 | | |
| Sub-total Recreational Marijuana revenue | | \$2,870,385 | |
| TOTAL MARIJUANA RELATED REVENUE | | | \$3,431,865 |

The taxes generated by the base 3.86% for both medical and recreational marijuana are distributed to city funds based upon various past voter decisions. The new incremental revenues generated by recreational marijuana are all deposited in the general fund and are dedicated to cover incremental costs related to the sale and use of marijuana in the City of Boulder no matter which fund incurs the cost. Year-to-date collections for these dedicated revenue sources follow:

| Total April YTD "Incremental" Recreational Marijuana Related Revenue | | |
|---|-----------|--------------------|
| 3.50% Additional Sales/Use Tax | \$870,414 | |
| 5.00% Excise Tax | 676,599 | |
| State "Share-back" | 363,263 | |
| TOTAL "INCREMENTAL" RECREATIONAL MARIJUANA REVENUE | | \$1,910,276 |

Medical Marijuana Retail Sales Tax

Total 2016 YTD retail sales tax revenue collected in this category is down by 19.22% from the same period in 2015. We continue to see the migration from medical to recreational sales. This began to occur during 2015. The retail percentage change by month is presented below.

| Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|----------|----------|---------|---------|----------|--------|----------|----------|-----|-----|-----|-----|
| (57.20%) | (33.67%) | (3.11%) | (5.56%) | (13.18%) | 38.42% | (21.16%) | (29.28%) | | | | |

Recreational Marijuana Retail Sales Tax

Total 2016 YTD retail sales tax revenue collected in this category is up by 15.75% from the same period in 2015. The retail percentage change by month is presented below.

| Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|--------|---------|--------|---------|-------|-------|--------|-------|-----|-----|-----|-----|
| 29.67% | 105.41% | 14.55% | (1.63%) | 4.45% | 2.30% | 10.99% | 5.75% | | | | |

Significant 2016 YTD increases / decreases by sales/use tax category are summarized in Table 3.

TABLE 3

| 2016 YTD RETAIL SALES TAX (% Change in Comparable YTD Collections) | |
|---|---|
| STRENGTHS: <ul style="list-style-type: none"> ▪ Eating Places up by 2.32% ▪ Apparel Stores up by 0.23% ▪ Home Furnishings up by 5.73% ▪ General Retail up by 3.13% ▪ Building Material Retail up by 5.22% ▪ Consumer Electronics up by 15.60% ▪ Computer Related Business up by 5.40% ▪ Recreational Marijuana up by 15.75% ▪ All Other up by 5.50% ▪ Downtown up by 10.00% ▪ UHGID (the "hill") up by 3.40% ▪ East Downtown up by 1.33% ▪ N. 28th St Commercial up by 0.79% ▪ University of Colorado up by 6.82% ▪ Basemar up by 2.53% ▪ Table Mesa up by 4.81% ▪ The Meadows up by 3.68% ▪ All Other Boulder up by 3.24% ▪ Boulder County up by 17.56% ▪ Metro Denver up by 8.73% ▪ Out of State up by 22.97% ▪ Gunbarrel Commercial up by 10.78% ▪ Pearl Street Mall up by 2.03% | WEAKNESSES: <ul style="list-style-type: none"> ▪ Food Stores down by 0.93% ▪ Transportation/Utilities down by 3.05% ▪ Automotive Trade down by 216% ▪ Medical Marijuana down by 19.22% ▪ North Broadway down by 2.51% ▪ Downtown Extension down by 3.00% ▪ N. Broadway Annex down by 1.55% ▪ BVRC (excl 29th St) down by 3.27% ▪ Twenty-Ninth St down by 2.92% ▪ Colorado All Other down by 10.56% ▪ Gunbarrel Industrial down by 6.71% ▪ Boulder Industrial down by 3.97% |

| 2016 USE TAX (% Change in YTD Comparable Collections) | |
|---|-------------------|
| STRENGTHS: <ul style="list-style-type: none"> ▪ Construction Use Tax up by 16.17% (when adjusted to exclude dedicated Boulder Junction tax in both years, up by 12.87%) ▪ Motor Vehicle Use Tax up by 3.92% ▪ Business Use Tax up by 21.14% | WEAKNESSES |

BUSINESS USE TAX

2016 year to date Business Use Tax is up by 21.14%. This tax category can be very volatile as it is associated primarily with the amount and timing of purchase of capital assets by businesses in the city and the amount and timing of audit revenue. A significant portion of this amount is one time in nature and is not expected to reoccur in future months. Therefore, it is expected that the year-to-date increase will come back to expectations in future months.

MOTOR VEHICLE USE TAX

2016 year to date Motor Vehicle Use Tax is up by 3.92%, this tax category applies to the purchase of vehicles registered in the city. As individuals and businesses became more confident about jobs and the economy, they have replaced their vehicles and thus reduced the average age of their fleet. Nationally, sales have slowed. If this trend continues we may see revenue in this category flatten or even decrease for the total year.

CONSTRUCTION USE TAX

Construction Use Tax is up by 16.17% year to date which includes Boulder Junction revenues. By reducing the Boulder Junction revenue from the total Construction Use Tax, Construction Use Tax is higher than 2015 receipts by 12.87%. Construction Use Tax is very volatile tax category as it depends upon the number and timing of construction projects in any given period. Revenue in this category assumes "base" number of projects will continue indefinitely, plus revenue from large projects in the "pipeline" (based upon a review of information from the City Planning Department and the CU Capital Improvement Plan). Even when we know projects are pending, the timing of payment of Construction Use Tax is unknown. It can occur in the prior or subsequent year to the planned construction date. While there have been several large construction projects in the City it is known this level of activity cannot continue forever. Therefore, it is important that we not commit to ongoing operating expenses from this revenue source, as it will eventually decline. Year to date dollars includes significant revenue from permitting related to construction of below-grade parking structures, office buildings and several hotels.

ACCOMMODATION TAX

2016 year to date Accommodation Tax revenue is up by 7.38% from the same period in 2015. This increase is attributed to growth in same stores sales over 2015 and additional hotel/motels opening.

ADMISSIONS TAX

2016 year to date Admission Tax revenue is up by 38.67% from the same period in 2015. Admissions Tax collections are dependent on the number of taxable productions and events held in the City and the level of attendance at such events. The increase in revenue over 2015 is attributable to the summer concert held at the University of Colorado in July.

TRASH TAX

2016 year to date Trash Tax receipts are down by 1.38%. On-going Trash Tax remittances are due on a quarterly basis. This increase is due to timing of receipts in 2015.

SHORT-TERM RENTAL (ACCOMMODATIONS) TAX

Pursuant to a vote in November 2015, for 2016 year to date, the newly enacted Short-Term Rental Tax (homeowners renting out their property for less than 30 days at a time (7.50% tax rate)) has generated \$98,220. As of the date of this report, 326 Short Term Rental licenses have been issued.

| Total Net Sales/Use Tax Receipts by Tax Category | AUGUST YTD Actual | | | |
|--|-------------------|-------------------|--------------|----------------|
| | 2015 | 2016 | % Change | % of Total |
| Sales Tax | 65,330,986 | 66,872,112 | 2.36% | 76.05% |
| Business Use Tax | 7,657,399 | 9,275,852 | 21.14% | 10.55% |
| Construction Use Tax | 7,934,480 | 9,217,717 | 16.17% | 10.48% |
| Motor Vehicle | 2,465,305 | 2,561,994 | 3.92% | 2.91% |
| Total Sales and Use Tax | 83,388,170 | 87,927,676 | 5.44% | 100.00% |

| Total Net Sales/Use Tax Receipts by Industry Type | AUGUST YTD Actual | | | |
|---|-------------------|-------------------|--------------|----------------|
| | 2015 | 2016 | % Change | % of Total |
| Food Stores | 11,048,214 | 10,976,631 | -0.65% | 12.48% |
| Eating Places | 11,033,190 | 11,300,073 | 2.42% | 12.85% |
| Apparel Stores | 2,939,075 | 2,965,027 | 0.88% | 3.37% |
| Home Furnishings | 2,078,291 | 2,188,571 | 5.31% | 2.49% |
| General Retail | 16,162,951 | 19,033,048 | 17.76% | 21.65% |
| Transportation/Utilities | 5,792,055 | 5,534,971 | -4.44% | 6.29% |
| Automotive Trade | 5,793,102 | 5,813,466 | 0.35% | 6.61% |
| Building Material - Retail | 2,875,893 | 3,019,623 | 5.00% | 3.43% |
| Construction Sales / Use Tax | 7,422,412 | 8,508,034 | 14.63% | 9.68% |
| Consumer Electronics | 1,516,398 | 1,708,447 | 12.66% | 1.94% |
| Computer Related Business Sector | 4,769,521 | 4,795,650 | 0.55% | 5.45% |
| Rec Marijuana | 1,546,210 | 1,830,523 | 18.39% | 2.08% |
| Medical Marijuana | 716,654 | 561,480 | -21.65% | 0.64% |
| All Other | 9,694,206 | 9,692,131 | -0.02% | 11.02% |
| Total Sales and Use Tax | 83,388,170 | 87,927,676 | 5.44% | 100.00% |

| Total Net Sales/Use Tax Receipts by Geographic Area | AUGUST YTD Actual | | | |
|---|-------------------|-------------------|--------------|----------------|
| | 2015 | 2016 | % Change | % of Total |
| North Broadway | 1,070,728 | 1,041,551 | -2.72% | 1.08% |
| Downtown | 6,459,794 | 8,012,988 | 24.04% | 7.51% |
| Downtown Extension | 517,228 | 533,152 | 3.08% | 0.56% |
| UHGID (the "hill") | 830,038 | 833,103 | 0.37% | 0.84% |
| East Downtown | 579,762 | 1,396,623 | 140.90% | 0.47% |
| N. 28th St Commercial | 4,150,006 | 4,242,931 | 2.24% | 3.61% |
| N. Broadway Annex | 322,182 | 321,206 | -0.30% | 0.28% |
| University of Colorado | 846,487 | 1,278,984 | 51.09% | 2.19% |
| Basemar | 2,105,650 | 1,670,732 | -20.65% | 1.96% |
| BVRC-Boulder Valley Regional Center | 16,967,196 | 17,165,677 | 1.17% | 28.28% |
| 29th Street | 5,916,660 | 5,852,069 | -1.09% | 7.48% |
| Table Mesa | 1,832,770 | 1,943,467 | 6.04% | 2.28% |
| The Meadows | 766,617 | 778,691 | 1.57% | 1.23% |
| All Other Boulder | 6,150,324 | 5,658,934 | -7.99% | 6.25% |
| Boulder County | 843,500 | 877,679 | 4.05% | 0.64% |
| Metro Denver | 4,822,206 | 3,673,008 | -23.83% | 2.14% |
| Colorado All Other | 397,745 | 359,073 | -9.72% | 0.26% |
| Out of State | 6,712,467 | 9,142,685 | 36.20% | 8.00% |
| Airport | 34,609 | 308,312 | 790.84% | 0.08% |
| Gunbarrel Industrial | 4,477,333 | 5,567,025 | 24.34% | 5.27% |
| Gunbarrel Commercial | 959,439 | 1,065,300 | 11.03% | 1.06% |
| Pearl Street Mall | 2,642,213 | 2,732,076 | 3.40% | 2.27% |
| Boulder Industrial | 7,632,620 | 7,318,723 | -4.11% | 8.46% |
| Unlicensed Receipts | 399,539 | 281,354 | -29.58% | 0.00% |
| County Clerk | 2,465,305 | 2,561,994 | 3.92% | 2.96% |
| Public Utilities | 3,485,752 | 3,310,339 | -5.03% | 4.83% |
| Total Sales and Use Tax | 83,388,170 | 87,927,676 | 5.44% | 100.00% |

| Miscellaneous Tax Statistics | AUGUST YTD Actual | | |
|------------------------------|-------------------|-----------|----------|
| | 2015 | 2016 | % Change |
| Food Service Tax | 435,038 | 457,633 | 5.19% |
| Accommodations Tax | 4,470,238 | 4,800,221 | 7.38% |
| Admissions Tax | 402,132 | 557,645 | 38.67% |
| Trash Tax | 919,618 | 906,888 | -1.38% |
| Disposable Bag Fee | 128,687 | 133,264 | 3.56% |
| Rec Marijuana Excise Tax | 656,314 | 676,599 | 3.09% |
| Short-Term Rental Tax | - | 98,220 | n/a |

COMPARISON OF YEAR-TO-DATE ACTUAL REVENUE FOR THE YEAR 2016 TO COMPARABLE PERIOD IN 2015

| USE TAX BY CATEGORY | | | Standard Industrial Code | SALES TAX BY CATEGORY | | |
|---------------------|-------------------|---------------|----------------------------------|-----------------------|-------------------|--------------|
| AUGUST YTD Actual | | | | AUGUST YTD Actual | | |
| 2015 | 2016 | % Change | | 2015 | 2016 | % Change |
| 66,357 | 97,040 | 46.24% | Food Stores | 10,981,857 | 10,879,590 | -0.93% |
| 157,877 | 172,320 | 9.15% | Eating Places | 10,875,313 | 11,127,753 | 2.32% |
| 8,989 | 28,134 | 212.98% | Apparel Stores | 2,930,086 | 2,936,893 | 0.23% |
| 16,683 | 8,739 | -47.62% | Home Furnishings | 2,061,608 | 2,179,832 | 5.73% |
| 2,027,881 | 4,455,555 | 119.71% | General Retail | 14,135,070 | 14,577,493 | 3.13% |
| 305,069 | 215,579 | -29.33% | Transportation/Utilities | 5,486,986 | 5,319,392 | -3.05% |
| 2,518,036 | 2,609,055 | 3.61% | Automotive Trade | 3,275,065 | 3,204,411 | -2.16% |
| 16,730 | 11,088 | -33.72% | Building Material - Retail | 2,859,164 | 3,008,535 | 5.22% |
| 7,139,286 | 8,129,183 | 13.87% | Construction Sales / Use Tax | 283,126 | 378,851 | 33.81% |
| 74,857 | 42,089 | -43.77% | Consumer Electronics | 1,441,541 | 1,666,358 | 15.60% |
| 3,192,602 | 3,133,638 | -1.85% | Computer Related Business Sector | 1,576,918 | 1,662,012 | 5.40% |
| 15,336 | 58,473 | 281.28% | Rec Marijuana | 1,530,874 | 1,772,050 | 15.75% |
| 35,501 | 11,256 | -68.29% | Medical Marijuana | 681,153 | 550,224 | -19.22% |
| 2,481,980 | 2,083,412 | -16.06% | All Other | 7,212,227 | 7,608,718 | 5.50% |
| 18,057,184 | 21,055,563 | 16.60% | Total Sales and Use Tax | 65,330,986 | 66,872,112 | 2.36% |

| USE TAX BY CATEGORY | | | Geographic Code | SALES TAX BY CATEGORY | | |
|---------------------|-------------------|---------------|-------------------------------------|-----------------------|-------------------|--------------|
| AUGUST YTD Actual | | | | AUGUST YTD Actual | | |
| 2015 | 2016 | % Change | | 2015 | 2016 | % Change |
| 77,309 | 73,036 | -5.53% | North Broadway | 993,419 | 968,515 | -2.51% |
| 1,269,164 | 2,303,105 | 81.47% | Downtown | 5,190,630 | 5,709,883 | 10.00% |
| -406 | 31,055 | -7749.01% | Downtown Extension | 517,634 | 502,097 | -3.00% |
| 31,189 | 7,106 | -77.22% | UHGD (the "hill") | 798,849 | 825,996 | 3.40% |
| 73,052 | 883,181 | 1108.98% | East Downtown | 506,710 | 513,442 | 1.33% |
| 97,664 | 158,761 | 62.56% | N. 28th St Commercial | 4,052,342 | 4,084,170 | 0.79% |
| 6,683 | 10,606 | 58.70% | N. Broadway Annex | 315,499 | 310,600 | -1.55% |
| 9,663 | 385,105 | 3885.36% | University of Colorado | 836,824 | 893,879 | 6.82% |
| 575,020 | 101,428 | -82.36% | Basemar | 1,530,630 | 1,569,305 | 2.53% |
| 821,302 | 1,547,199 | 88.38% | BVRC-Boulder Valley Regional Center | 16,145,894 | 15,618,478 | -3.27% |
| 46,802 | 153,441 | 227.85% | 29th Street | 5,869,858 | 5,698,629 | -2.92% |
| 24,913 | 48,657 | 95.31% | Table Mesa | 1,807,858 | 1,894,810 | 4.81% |
| 36,578 | 21,782 | -40.45% | The Meadows | 730,040 | 756,908 | 3.68% |
| 3,329,807 | 2,746,922 | -17.51% | All Other Boulder | 2,820,516 | 2,912,012 | 3.24% |
| 174,615 | 91,313 | -47.71% | Boulder County | 668,885 | 786,365 | 17.56% |
| 2,523,632 | 1,173,864 | -53.49% | Metro Denver | 2,298,574 | 2,499,144 | 8.73% |
| 55,984 | 53,389 | -4.64% | Colorado All Other | 341,761 | 305,685 | -10.56% |
| 154,563 | 1,078,304 | 597.65% | Out of State | 6,557,903 | 8,064,382 | 22.97% |
| 8,381 | 280,394 | 3245.59% | Airport | 26,228 | 27,919 | 6.45% |
| 3,696,188 | 4,838,297 | 30.90% | Gunbarrel Industrial | 781,144 | 728,728 | -6.71% |
| 5,622 | 8,661 | 54.06% | Gunbarrel Commercial | 953,817 | 1,056,639 | 10.78% |
| 62,523 | 100,088 | 60.08% | Pearl Street Mall | 2,579,690 | 2,631,988 | 2.03% |
| 2,380,942 | 2,275,778 | -4.42% | Boulder Industrial | 5,251,678 | 5,042,946 | -3.97% |
| 56,741 | 44,904 | -20.86% | Unlicensed Receipts | 342,798 | 236,450 | -31.02% |
| 2,465,305 | 2,561,994 | 3.92% | County Clerk | 0 | 0 | |
| 73,946 | 77,195 | 4.39% | Public Utilities | 3,411,806 | 3,233,144 | -5.24% |
| 18,057,184 | 21,055,563 | 16.60% | Total Sales and Use Tax | 65,330,986 | 66,872,112 | 2.36% |

Tax by Mo & Category

TOTAL CITY SALES AND USE TAX COLLECTIONS

| REVENUE CATEGORY | YEAR | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL | % Change in Taxable Sales |
|--|------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------|------------|-------------|---------------------------|
| RETAIL SALES TAX | 2008 | 5,197,400 | 5,105,109 | 6,005,946 | 5,331,447 | 5,488,450 | 6,572,335 | 5,508,796 | 6,258,640 | 6,620,535 | 5,382,779 | 5,255,155 | 7,443,455 | 70,170,045 | 0.04% |
| Rate 3.41% | 2009 | 4,919,570 | 4,659,632 | 5,850,038 | 5,077,648 | 5,131,444 | 6,428,343 | 5,206,770 | 5,790,533 | 6,093,314 | 5,170,325 | 4,735,769 | 7,814,230 | 66,877,613 | -4.69% |
| | 2010 | 4,576,034 | 5,386,190 | 6,196,697 | 5,320,225 | 5,470,595 | 6,895,283 | 5,522,076 | 5,943,315 | 6,855,385 | 5,652,938 | 5,240,211 | 8,414,157 | 71,473,106 | 6.87% |
| | 2011 | 5,394,367 | 5,132,437 | 6,692,597 | 5,630,200 | 5,708,608 | 7,016,826 | 5,580,953 | 6,531,707 | 7,286,644 | 5,765,805 | 5,830,545 | 8,390,145 | 74,960,833 | 4.88% |
| | 2012 | 5,363,541 | 5,129,096 | 6,754,740 | 5,599,150 | 5,988,770 | 7,304,270 | 5,551,489 | 7,062,958 | 7,502,227 | 6,188,194 | 5,693,025 | 9,604,529 | 77,741,989 | 3.71% |
| Rate 3.56% | 2013 | 5,557,163 | 5,824,808 | 7,171,949 | 5,707,649 | 6,197,302 | 7,968,604 | 6,161,076 | 6,944,797 | 7,500,133 | 6,591,707 | 5,934,326 | 9,925,508 | 81,485,022 | 4.81% |
| Rate 3.86% | 2014 | 5,965,991 | 6,438,048 | 7,706,036 | 6,619,759 | 6,990,628 | 8,303,288 | 7,020,977 | 7,893,039 | 8,584,506 | 7,452,664 | 7,031,634 | 9,966,741 | 89,973,310 | 5.76% |
| | 2015 | 6,889,039 | 7,636,464 | 9,068,947 | 7,527,277 | 7,792,804 | 9,273,066 | 8,100,335 | 9,051,520 | 9,341,520 | 8,804,542 | 7,153,675 | 11,395,575 | 102,034,764 | 4.59% |
| | 2016 | 7,281,270 | 7,416,204 | 8,815,137 | 7,673,363 | 8,489,983 | 9,609,827 | 8,632,064 | 8,954,264 | | | | | 66,872,112 | 18.80% |
| Change from prior year (Month) | | 5.69% | -2.88% | -2.80% | 1.94% | 8.95% | 3.63% | 6.56% | -1.07% | | | | | | |
| Change from prior year (YTD) | | 5.69% | 1.18% | -0.35% | 0.21% | 1.96% | 2.28% | 2.90% | 2.35% | | | | | | |
| CONSUMER USE TAX (includes Motor Vehicle) | 2008 | 818,034 | 991,472 | 1,109,160 | 669,214 | 736,901 | 1,067,769 | 732,334 | 596,399 | 899,934 | 989,683 | 599,876 | 1,253,267 | 10,464,043 | -6.63% |
| Rate 3.41% | 2009 | 909,558 | 657,250 | 1,062,587 | 997,891 | 531,724 | 790,819 | 858,325 | 1,299,767 | 989,089 | 741,578 | 698,452 | 1,600,457 | 11,137,497 | 6.44% |
| | 2010 | 687,502 | 778,796 | 913,223 | 701,931 | 662,382 | 945,800 | 620,328 | 633,593 | 909,315 | 752,143 | 618,493 | 1,366,131 | 9,589,636 | -13.90% |
| | 2011 | 1,247,135 | 650,595 | 1,034,670 | 727,395 | 850,561 | 1,166,185 | 958,724 | 771,357 | 1,044,032 | 703,092 | 903,665 | 1,410,793 | 11,468,205 | 19.59% |
| | 2012 | 763,425 | 768,580 | 859,971 | 976,451 | 1,212,071 | 1,033,899 | 729,829 | 940,127 | 957,894 | 1,417,818 | 737,310 | 1,469,940 | 11,867,314 | 3.48% |
| | 2013 | 1,132,015 | 762,369 | 979,120 | 866,143 | 911,993 | 963,938 | 835,063 | 768,003 | 1,338,726 | 1,121,736 | 807,130 | 1,522,486 | 12,008,722 | 1.19% |
| Rate 3.56% | 2014 | 924,895 | 901,234 | 1,328,607 | 1,727,986 | 666,706 | 2,541,847 | 1,056,846 | 1,297,348 | 1,409,960 | 1,012,343 | 1,011,907 | 1,429,435 | 15,309,114 | 22.11% |
| Rate 3.86% | 2015 | 1,274,337 | 1,134,561 | 1,713,016 | 965,772 | 1,127,357 | 1,638,029 | 1,002,535 | 1,267,096 | 2,381,899 | 1,161,419 | 942,357 | 1,945,294 | 16,553,672 | -0.27% |
| | 2016 | 1,315,821 | 2,372,877 | 1,376,970 | 1,353,478 | 1,019,194 | 1,606,928 | 1,576,860 | 1,215,718 | | | | | 11,837,846 | 33.68% |
| Change from prior year (Month) | | 3.26% | 109.14% | -19.62% | 40.14% | -9.59% | -1.90% | 57.29% | -4.05% | | | | | | |
| Change from prior year (YTD) | | 3.26% | 53.13% | 22.90% | 26.17% | 19.68% | 15.18% | 19.95% | 16.94% | | | | | | |
| CONSTRUCTION USE TAX | 2008 | 330,080 | 347,219 | 748,549 | 454,797 | 327,855 | 241,649 | 100,759 | 442,652 | 347,954 | 217,885 | 107,831 | 381,753 | 4,048,982 | -13.02% |
| Rate 3.41% | 2009 | 944,905 | 111,907 | 425,028 | 776,511 | 279,761 | 995,132 | 721,209 | 676,301 | 235,485 | 223,169 | 591,970 | 1,467,798 | 7,449,176 | 83.98% |
| | 2010 | 591,599 | 242,591 | 245,829 | 362,619 | 226,230 | 1,921,675 | 1,075,078 | 467,423 | 245,361 | 234,021 | 406,868 | 531,670 | 6,550,964 | -12.06% |
| | 2011 | 622,872 | 281,210 | 274,661 | 240,970 | 2,150,036 | 352,336 | 352,846 | 455,211 | 478,988 | 314,958 | 177,137 | 471,157 | 6,172,383 | -5.78% |
| | 2012 | 385,392 | 1,697,323 | 315,856 | 503,719 | 342,448 | 375,499 | 595,334 | 214,896 | 422,866 | 473,523 | 799,552 | 371,254 | 6,497,662 | 5.27% |
| | 2013 | 732,539 | 941,380 | 298,613 | 577,351 | 366,959 | 728,141 | 845,123 | 1,182,131 | 1,196,147 | 876,749 | 622,491 | 1,511,632 | 9,879,257 | 52.04% |
| Rate 3.56% | 2014 | 716,119 | 1,110,714 | 600,580 | 430,524 | 571,269 | 1,688,472 | 373,129 | 379,130 | 713,014 | 908,032 | 325,754 | 1,557,635 | 9,374,372 | -9.11% |
| Rate 3.86% | 2015 | 387,123 | 680,064 | 2,527,741 | 776,513 | 1,008,019 | 985,050 | 583,353 | 986,617 | 532,910 | 1,329,731 | 850,259 | 763,790 | 11,411,170 | 12.27% |
| | 2016 | 1,545,717 | 1,134,734 | 968,302 | 1,481,245 | 1,362,485 | 900,269 | 1,360,909 | 464,057 | | | | | 9,217,717 | 32.67% |
| Change from prior year (Month) | | 299.28% | 66.86% | -61.69% | 90.76% | 35.16% | -8.61% | 133.29% | -52.96% | | | | | | |
| Change from prior year (YTD) | | 299.28% | 151.17% | 1.50% | 17.35% | 20.69% | 16.16% | 25.99% | 16.17% | | | | | | |
| TOTAL FOR MONTH & CHANGE FROM PREVIOUS YEAR (MONTH & YTD) | | | | | | | | | | | | | | | |
| Ratechg3.56%>3.41% | 2008 | 6,345,513 | 6,443,800 | 7,863,654 | 6,455,459 | 6,553,206 | 7,881,753 | 6,341,889 | 7,297,691 | 7,868,423 | 6,590,347 | 5,962,862 | 9,078,475 | 84,683,070 | |
| Rate 3.41% | 2009 | 6,774,033 | 5,428,789 | 7,337,653 | 6,852,049 | 5,942,929 | 8,214,294 | 6,786,304 | 7,766,601 | 7,317,887 | 6,135,072 | 6,026,191 | 10,882,485 | 85,464,286 | 0.92% |
| | 2010 | 5,855,134 | 6,407,577 | 7,355,749 | 6,384,774 | 6,359,207 | 9,762,758 | 7,217,482 | 7,044,332 | 8,010,061 | 6,639,102 | 6,265,572 | 10,311,957 | 87,613,706 | 2.51% |
| | 2011 | 7,264,374 | 6,064,242 | 8,001,928 | 6,598,565 | 8,709,205 | 8,535,347 | 6,892,523 | 7,758,275 | 8,809,664 | 6,783,855 | 6,911,348 | 10,272,096 | 92,601,421 | 5.69% |
| | 2012 | 6,512,359 | 7,594,999 | 7,930,567 | 7,079,320 | 7,543,289 | 8,713,668 | 6,876,652 | 8,217,981 | 8,882,987 | 8,079,535 | 7,229,887 | 11,445,723 | 96,106,966 | 3.79% |
| | 2013 | 7,421,717 | 7,528,557 | 8,449,682 | 7,151,142 | 7,476,254 | 9,660,683 | 7,841,262 | 8,894,931 | 10,035,006 | 8,590,192 | 7,363,947 | 12,959,626 | 103,373,001 | 7.56% |
| Rate 3.56% | 2014 | 7,607,004 | 8,449,996 | 9,635,223 | 8,778,269 | 8,228,603 | 12,533,607 | 8,450,951 | 9,569,517 | 10,707,479 | 9,373,039 | 8,369,295 | 12,953,810 | 114,656,795 | 6.24% |
| Rate 3.86% | 2015 | 8,550,499 | 9,451,089 | 13,309,704 | 9,269,562 | 9,928,180 | 11,896,145 | 9,686,223 | 11,305,233 | 12,256,328 | 11,295,692 | 8,946,291 | 14,104,658 | 129,999,606 | 4.57% |
| | 2016 | 10,142,808 | 10,923,815 | 11,160,409 | 10,508,086 | 10,871,662 | 12,117,024 | 11,569,833 | 10,634,038 | | | | | 87,927,676 | 21.97% |
| % Change (month) | | 18.62% | 15.58% | -16.15% | 13.36% | 9.50% | 1.86% | 19.45% | -5.94% | | | | | | |
| % Change (YTD) | | 18.62% | 17.03% | 2.92% | 5.31% | 6.13% | 5.32% | 7.22% | 5.43% | | | | | | |