

### **C**OLORADO **July 2015** Sales and Use Tax

Nicola Sapp County Budget Officer October 6, 2015



# Sales & Use Tax Activity July 2015



#### Historical Sales Tax Collections July 31, 2015

								Cumulative	Cumulative
					% Chg				
	2007	2013	2014	2015	'12 to '13	'13 to '14	'14 to '15	'07 to '15	'14 to '15
Jan	4,669,476	5,427,562	5,278,534	5,848,650	11.29%	(2.75%)	10.80%	25.25%	10.80%
Feb	4,780,698	5,137,305	5,500,339	5,610,353	(0.16%)	7.07%	2.00%	21.26%	6.31%
Mar	5,381,750	5,935,336	6,161,129	6,674,237	13.70%	3.80%	8.33%	22.26%	7.04%
Apr	5,126,774	5,834,536	6,027,831	6,497,237	(2.87%)	3.31%	7.79%	23.41%	7.24%
May	5,341,924	6,252,128	6,788,112	6,892,171	5.10%	8.57%	1.53%	24.59%	5.94%
Jun	5,982,211	6,541,407	6,926,928	7,528,054	6.58%	5.89%	8.68%	24.83%	6.45%
Jul	5,661,302	6,383,125	6,789,430	7,458,644	5.55%	6.37%	9.86%	25.89%	6.99%
Aug	5,656,019	6,470,833	6,998,741		3.89%	8.16%			
Sep	5,762,129	6,349,420	6,687,903		3.94%	5.33%			
Oct	5,292,976	6,198,672	6,391,853		6.82%	3.12%			
Nov	5,197,507	5,977,090	6,517,909		2.77%	9.05%			
Dec	6,487,768	7,106,926	7,452,655		3.02%	4.86%			
Year Total	65,340,533	73,614,341	77,521,364	46,509,346	4.81%	5.31%	6.99%	25.89%	6.99%



# Sales Tax – Budget to Actual July 31, 2015

	Budget	Actual	\$ Chg Budget to Actual	% Chg Budget to Actual	Cumulative % Chg
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Jan	5,531,670	5,848,650	316,979	5.73%	5.73%
Feb	5,732,968	5,610,353	(122,615)	(2.14%)	1.73%
Mar	6,473,745	6,674,237	200,492	3.10%	2.23%
Apr	6,312,706	6,497,237	184,531	2.92%	2.41%
May	6,972,964	6,892,171	(80,793)	(1.16%)	1.61%
Jun	7,109,847	7,528,054	418,207	5.88%	2.40%
Jul	7,101,795	7,458,644	356,850	5.02%	2.82%
Aug	7,182,314				
Sep	6,972,964				
Oct	6,747,510				
Nov	6,666,991				
Dec	7,713,741				
	80,519,215	46,509,346	1,273,651		2.82%



#### Historical Use Tax on Automobiles August 31, 2015

2007	2012	2014	2015	% Chg	% Chg	% Chg	% Chg	Cumulative % Chg '14 to '15
244,815	234,685	314,807	324,043	(18.65%)	34.14%	2.93%	32.36%	2.93%
216,415	209,534	289,957	258,045	(10.52%)	38.38%	(11.01%)	26.20%	(3.75%)
286,629	284,716	275,531	347,024	19.85%	(3.23%)	25.95%	24.24%	5.55%
259,063	300,208	329,570	352,946	24.57%	9.78%	7.09%	27.32%	5.97%
274,512	308,561	309,300	363,824	15.97%	0.24%	17.63%	28.44%	8.34%
281,338	261,689	341,575	385,817	(8.10%)	30.53%	12.95%	30.01%	9.19%
271,907	299,324	334,883	410,579	5.27%	11.88%	22.60%	33.12%	11.23%
322,707	325,682	333,221	420,556	13.18%	2.31%	26.21%	32.70%	13.21%
249,456	291,217	356,698		3.83%	22.49%			
275,186	318,214	402,085		7.26%	26.36%			
218,546	315,518	325,450		27.06%	3.15%			
176,519	273,307	299,451		(1.84%)	9.57%			
3,077,092	3,422,654	3,912,527	2,862,833	6.03%	14.31%	13.21%	32.70%	13.21%
	286,629 259,063 274,512 281,338 271,907 322,707 249,456 275,186 218,546 176,519	244,815       234,685         216,415       209,534         286,629       284,716         259,063       300,208         274,512       308,561         281,338       261,689         271,907       299,324         322,707       325,682         249,456       291,217         275,186       318,214         218,546       315,518         176,519       273,307	244,815       234,685       314,807         216,415       209,534       289,957         286,629       284,716       275,531         259,063       300,208       329,570         274,512       308,561       309,300         281,338       261,689       341,575         271,907       299,324       334,883         322,707       325,682       333,221         249,456       291,217       356,698         275,186       318,214       402,085         218,546       315,518       325,450         176,519       273,307       299,451	244,815       234,685       314,807       324,043         216,415       209,534       289,957       258,045         286,629       284,716       275,531       347,024         259,063       300,208       329,570       352,946         274,512       308,561       309,300       363,824         281,338       261,689       341,575       385,817         271,907       299,324       334,883       410,579         322,707       325,682       333,221       420,556         249,456       291,217       356,698         275,186       318,214       402,085         218,546       315,518       325,450         176,519       273,307       299,451	2007         2013         2014         2015         '12 to '13           244,815         234,685         314,807         324,043         (18.65%)           216,415         209,534         289,957         258,045         (10.52%)           286,629         284,716         275,531         347,024         19.85%           259,063         300,208         329,570         352,946         24.57%           274,512         308,561         309,300         363,824         15.97%           281,338         261,689         341,575         385,817         (8.10%)           271,907         299,324         334,883         410,579         5.27%           322,707         325,682         333,221         420,556         13.18%           249,456         291,217         356,698         3.83%           275,186         318,214         402,085         7.26%           218,546         315,518         325,450         27.06%           176,519         273,307         299,451         (1.84%)	2007         2013         2014         2015         '12 to '13         '13 to '14           244,815         234,685         314,807         324,043         (18.65%)         34.14%           216,415         209,534         289,957         258,045         (10.52%)         38.38%           286,629         284,716         275,531         347,024         19.85%         (3.23%)           259,063         300,208         329,570         352,946         24.57%         9.78%           274,512         308,561         309,300         363,824         15.97%         0.24%           281,338         261,689         341,575         385,817         (8.10%)         30.53%           271,907         299,324         334,883         410,579         5.27%         11.88%           322,707         325,682         333,221         420,556         13.18%         2.31%           249,456         291,217         356,698         3.83%         22.49%           275,186         318,214         402,085         7.26%         26.36%           218,546         315,518         325,450         27.06%         3.15%           176,519         273,307         299,451         (1.84%) <td< th=""><th>2007         2013         2014         2015         '12 to '13         '13 to '14         '14 to '15           244,815         234,685         314,807         324,043         (18.65%)         34.14%         2.93%           216,415         209,534         289,957         258,045         (10.52%)         38.38%         (11.01%)           286,629         284,716         275,531         347,024         19.85%         (3.23%)         25.95%           259,063         300,208         329,570         352,946         24.57%         9.78%         7.09%           274,512         308,561         309,300         363,824         15.97%         0.24%         17.63%           281,338         261,689         341,575         385,817         (8.10%)         30.53%         12.95%           271,907         299,324         334,883         410,579         5.27%         11.88%         22.60%           322,707         325,682         333,221         420,556         13.18%         2.31%         26.21%           249,456         291,217         356,698         3.83%         22.49%         7.26%         26.36%           218,546         315,518         325,450         27.06%         3.15%</th><th>2007         2013         2014         2015         "12 to '13         '13 to '14         "14 to '15         "07 to '15           244,815         234,685         314,807         324,043         (18.65%)         34.14%         2.93%         32.36%           216,415         209,534         289,957         258,045         (10.52%)         38.38%         (11.01%)         26.20%           286,629         284,716         275,531         347,024         19.85%         (3.23%)         25.95%         24.24%           259,063         300,208         329,570         352,946         24.57%         9.78%         7.09%         27.32%           274,512         308,561         309,300         363,824         15.97%         0.24%         17.63%         28.44%           281,338         261,689         341,575         385,817         (8.10%)         30.53%         12.95%         30.01%           271,907         299,324         334,883         410,579         5.27%         11.88%         22.60%         33.12%           322,707         325,682         333,221         420,556         13.18%         2.31%         26.21%         32.70%           249,456         291,217         356,698         7.26%<!--</th--></th></td<>	2007         2013         2014         2015         '12 to '13         '13 to '14         '14 to '15           244,815         234,685         314,807         324,043         (18.65%)         34.14%         2.93%           216,415         209,534         289,957         258,045         (10.52%)         38.38%         (11.01%)           286,629         284,716         275,531         347,024         19.85%         (3.23%)         25.95%           259,063         300,208         329,570         352,946         24.57%         9.78%         7.09%           274,512         308,561         309,300         363,824         15.97%         0.24%         17.63%           281,338         261,689         341,575         385,817         (8.10%)         30.53%         12.95%           271,907         299,324         334,883         410,579         5.27%         11.88%         22.60%           322,707         325,682         333,221         420,556         13.18%         2.31%         26.21%           249,456         291,217         356,698         3.83%         22.49%         7.26%         26.36%           218,546         315,518         325,450         27.06%         3.15%	2007         2013         2014         2015         "12 to '13         '13 to '14         "14 to '15         "07 to '15           244,815         234,685         314,807         324,043         (18.65%)         34.14%         2.93%         32.36%           216,415         209,534         289,957         258,045         (10.52%)         38.38%         (11.01%)         26.20%           286,629         284,716         275,531         347,024         19.85%         (3.23%)         25.95%         24.24%           259,063         300,208         329,570         352,946         24.57%         9.78%         7.09%         27.32%           274,512         308,561         309,300         363,824         15.97%         0.24%         17.63%         28.44%           281,338         261,689         341,575         385,817         (8.10%)         30.53%         12.95%         30.01%           271,907         299,324         334,883         410,579         5.27%         11.88%         22.60%         33.12%           322,707         325,682         333,221         420,556         13.18%         2.31%         26.21%         32.70%           249,456         291,217         356,698         7.26% </th



## Use Tax on Automobiles – Budget to Actual August 31, 2015

			\$ Chg	% Chg	
			Budget to	Budget to	Cumulative
	Budget	Actual	Actual	Actual	% Chg
Jan	274,405	324,043	49,638	18.09%	18.09%
Feb	258,028	258,045	16	0.01%	9.33%
Mar	350,295	347,024	(3,271)	(0.93%)	5.25%
Apr	342,307	352,946	10,639	3.11%	4.65%
May	335,916	363,824	27,907	8.31%	5.44%
Jun	334,318	385,817	51,499	15.40%	7.20%
Jul	343,905	410,579	66,674	19.39%	9.07%
Aug	363,077	420,556	57,479	15.83%	10.01%
Sep	348,698				
Oct	389,839				
Nov	335,916				
Dec	317,543				
	3,994,247	2,862,833	260,581		10.01%



#### Historical Use Tax on Building Materials August 31, 2015

								Cumulative	Cumulative
					% Chg				
	2007	2013	2014	2015	'12 to '13	'13 to '14	'14 to '15	'07 to '15	'14 to '15
Jan	63,661	75,225	77,661	78,765	128.54%	3.24%	1.42%	23.73%	1.42%
Feb	30,820	92,469	64,304	51,051	132.08%	(30.46%)	(20.61%)	37.40%	(8.56%)
Mar	31,880	71,019	212,907	123,509	(21.42%)	199.79%	(41.99%)	100.48%	(28.61%)
Apr	71,747	48,165	76,924	83,091	(57.96%)	59.71%	8.02%	69.82%	(22.09%)
May	48,055	125,862	54,592	58,808	6.24%	(56.63%)	7.72%	60.55%	(18.74%)
Jun	58,416	89,498	129,216	89,161	(41.77%)	44.38%	(31.00%)	59.03%	(21.32%)
Jul	60,108	139,599	250,488	207,141	6.98%	79.43%	(17.31%)	89.62%	(20.16%)
Aug	64,075	218,746	58,659	90,085	30.50%	(73.18%)	53.57%	82.30%	(15.48%)
Sep	54,510	175,840	62,836		99.38%	(64.27%)			
Oct	80,458	148,783	74,964		(10.24%)	(49.62%)			
Nov	52,344	59,338	47,957		(69.77%)	(19.18%)			
Dec _	38,112	77,853	33,947		(17.36%)	(56.40%)			
Year Total	654,185	1,322,397	1,144,453	781,611	(5.03%)	(13.46%)	(15.48%)	82.30%	(15.48%)



### Use Tax on Building Materials – Budget to Actual August 31, 2015

			\$ Chg	% Chg	
			Budget	Budget	Cumulative
	Budget	Actual	to Actual	to Actual	% Chg
Jan	60,359	78,765	18,406	30.49%	30.49%
Feb	71,759	51,051	(20,708)	(28.86%)	(1.74%)
Mar	108,719	123,509	14,790	13.60%	5.19%
Apr	86,519	83,091	(3,428)	(3.96%)	2.77%
May	93,599	58,808	(34,791)	(37.17%)	(6.11%)
Jun	110,399	89,161	(21,238)	(19.24%)	(8.84%)
Jul	123,239	207,141	83,902	68.08%	5.64%
Aug	137,279	90,085	(47,194)	(34.38%)	(1.30%)
Sep	93,359				
Oct	138,119				
Nov	93,359				
Dec	83,279				
	1,199,988	781,611	(10,261)		(1.30%)



### Historical Sales & Use Tax (all components) July 31, 2015

								Cumulative	Cumulative
					% Chg				
	2007	2013	2014	2015	'12 to '13	'13 to '14	'14 to '15	'07 to '15	'14 to '15
Jan	4,977,952	5,737,473	5,671,001	6,251,458	10.37%	(1.16%)	10.24%	25.58%	10.24%
Feb	5,027,933	5,439,308	5,854,601	5,919,449	0.36%	7.64%	1.11%	21.64%	5.60%
Mar	5,700,258	6,291,071	6,649,567	7,144,770	13.39%	5.70%	7.45%	22.98%	6.28%
Apr	5,457,584	6,182,908	6,434,325	6,933,274	(2.83%)	4.07%	7.75%	24.03%	6.66%
May	5,664,491	6,686,550	7,152,003	7,314,803	5.58%	6.96%	2.28%	25.11%	5.67%
Jun	6,321,965	6,892,594	7,397,718	8,003,031	4.82%	7.33%	8.18%	25.39%	6.15%
Jul	5,993,317	6,822,048	7,374,801	8,076,364	5.57%	8.10%	9.51%	26.82%	6.68%
Aug	6,042,801	7,015,262	7,390,621		4.96%	5.35%			
Sep	6,066,094	6,816,477	7,107,437		5.24%	4.27%			
Oct	5,648,619	6,665,670	6,868,901		6.39%	3.05%			
Nov	5,468,396	6,351,946	6,891,316		1.46%	8.49%			
Dec	6,702,399	7,458,085	7,786,052		2.57%	4.40%			
Year Total	69,071,810	78,359,391	82,578,344	49,643,149	4.68%	5.38%	6.68%	26.82%	6.68%



## Sales & Use Tax (all components) Budget to Actual – July 2015

			\$ Chg	% Chg	
			Budget	Budget	Cumulative
	Budget	Actual	to Actual	to Actual	% Chg
Jan	5,866,434	6,251,458	385,023	6.56%	6.56%
Feb	6,062,756	5,919,449	(143,307)	(2.36%)	2.03%
Mar	6,932,759	7,144,770	212,011	3.06%	2.41%
Apr	6,741,533	6,933,274	191,742	2.84%	2.52%
May	7,402,479	7,314,803	(87,676)	(1.18%)	1.69%
Jun	7,554,564	8,003,031	448,467	5.94%	2.48%
Jul	7,568,938	8,076,364	507,426	6.70%	3.15%
Aug	7,682,670				
Sep	7,415,021				
Oct	7,275,467				
Nov	7,096,266				
Dec	8,114,563				
	85,713,450	49,643,149	1,513,686		3.15%



## Sales & Use Tax (all components) Budget to Actual – July 2015





### **Questions?**

