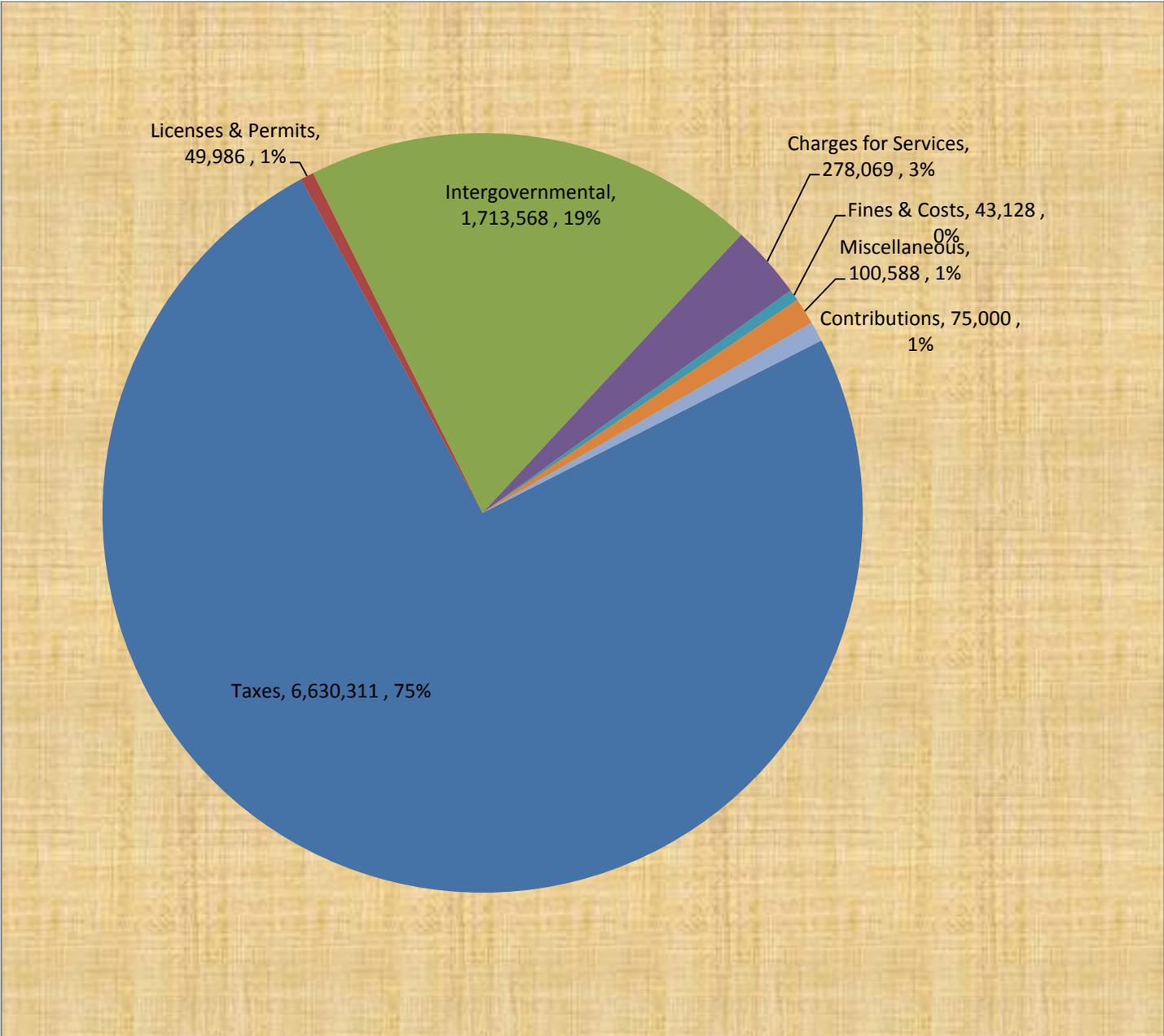


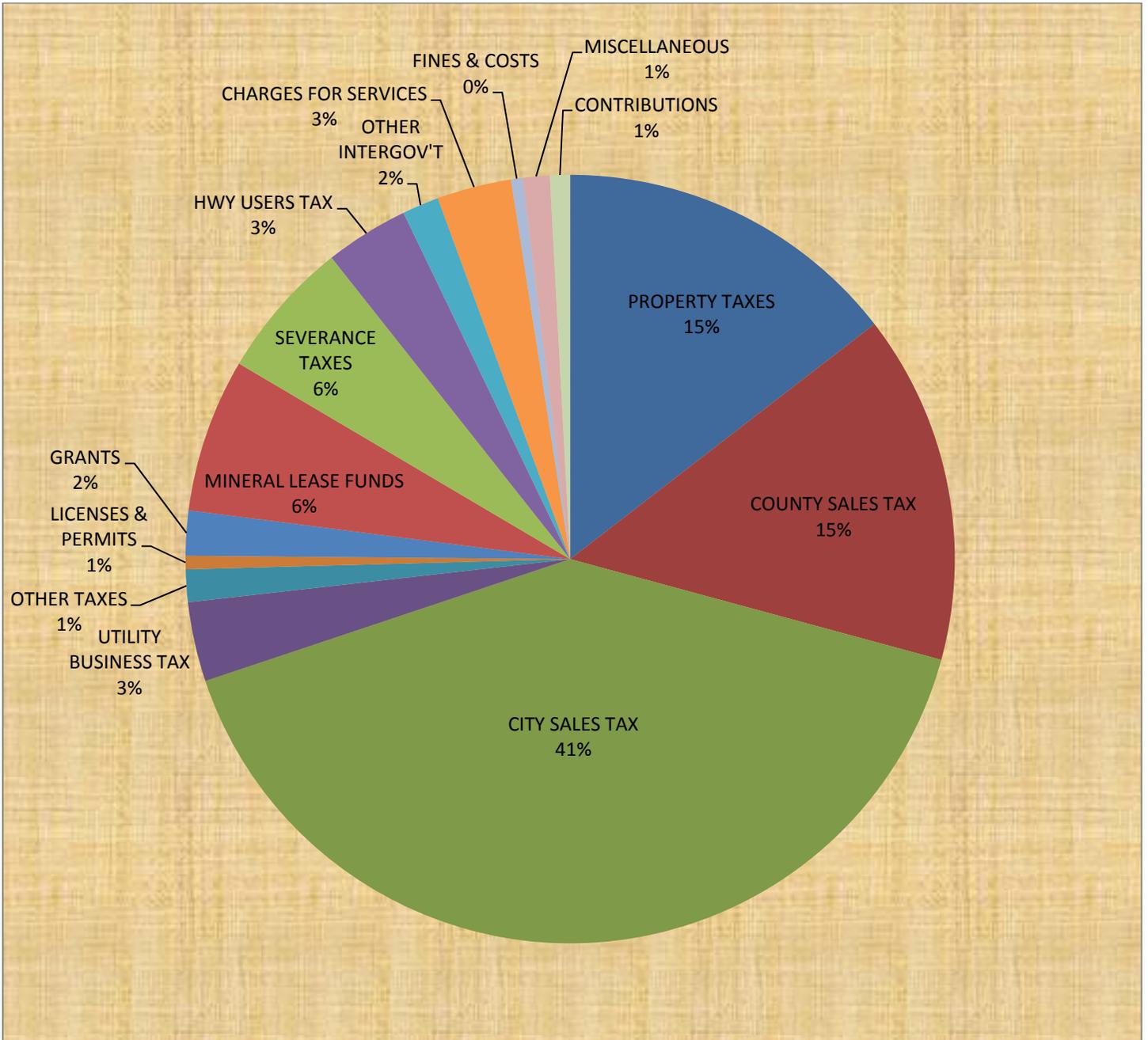
CITY OF CRAIG
2015 GENERAL FUND

ALL REVENUE SOURCES
\$8,890,651



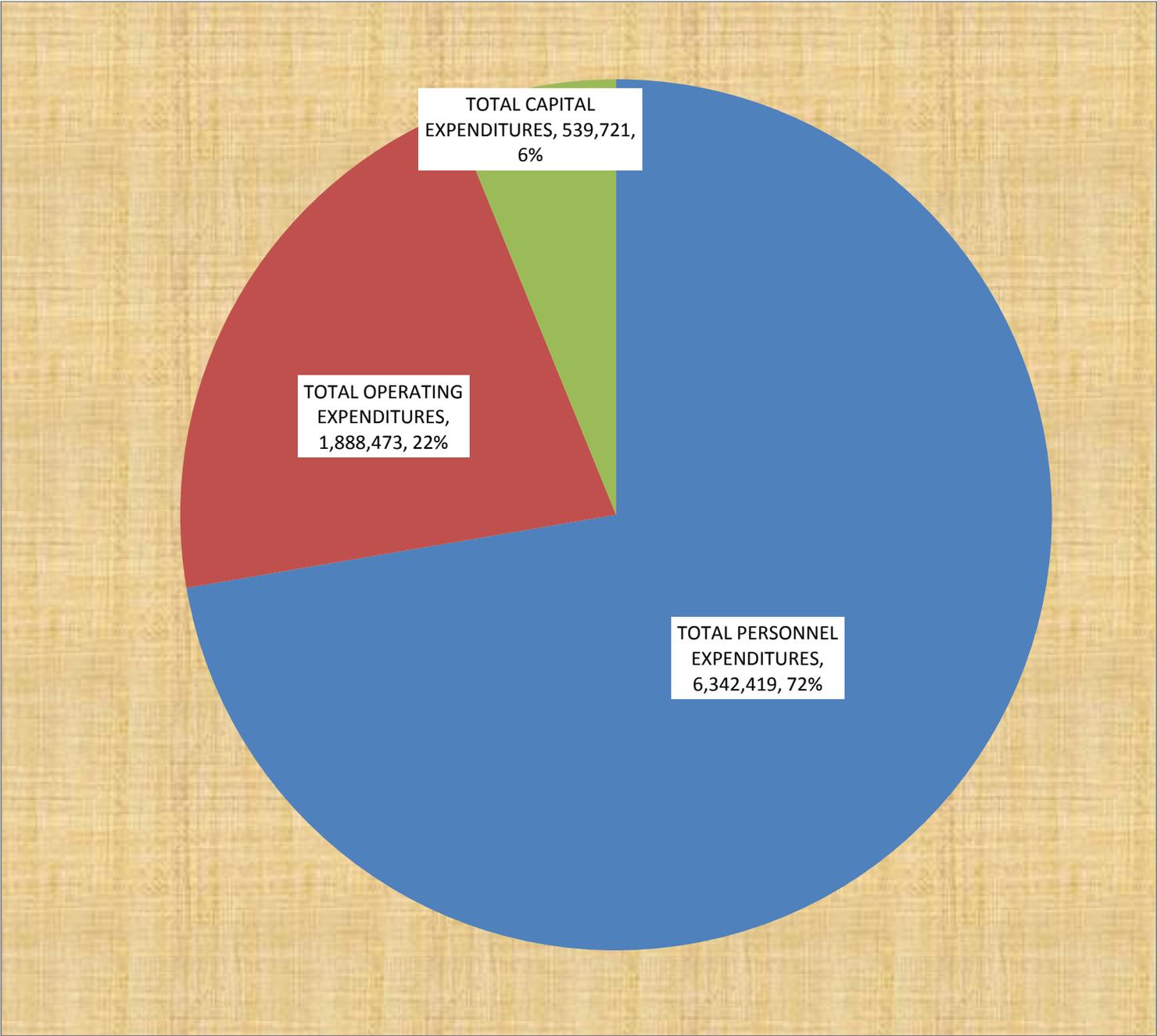
CITY OF CRAIG
2015 GENERAL FUND

ALL REVENUE SOURCES
\$8,890,651



CITY OF CRAIG
2015 GENERAL FUND

EXPENDITURES BY CATEGORY
\$8,770,613



CITY OF CRAIG
Cost of Living Raises

| YEAR | Cost of Living RAISES |
|------|--------------------------|
| 2016 | 0.00% |
| 2015 | 0.00% |
| 2014 | 0.00% |
| 2013 | 0.00% |
| 2012 | 3.00% |
| 2011 | 0.00% |
| 2010 | 2.00% |
| 2009 | 5.50% |
| 2008 | 5.00% |
| 2007 | 5.00% |
| 2006 | 4.00% |
| 2005 | 5.00% |
| 2004 | 4.00% |
| 2003 | 4.00% |
| 2002 | 4.00% |
| 2001 | 3.50% |
| 2000 | 3.50% |
| 1999 | 3.00% |
| 1998 | 3.50% |

Memo

To: Jim Ferree, City Manager
From: Kathy Larson, City Clerk
Date: January 15, 2016
Re: Number of employees by year and department at year end

| <u>YEAR</u> | <u>PARKS</u> | <u>POLICE</u> | <u>ROAD & BRIDGE</u> | <u>TOTAL EMPLOYEES</u> |
|-------------|--------------|---------------|--------------------------|------------------------|
| 1998 | 8 | 29 | 16 | 88 |
| 1999 | 8 | 29 | 15 | 86 |
| 2000 | 7 | 28 | 16 | 85 |
| 2001 | 8 | 26* | 16 | 85 |
| 2002 | 7 | 27 | 15 | 83 |
| 2003 | 6 | 28 | 15 | 84 |
| 2004 | 6 | 26 | 15 | 79 |
| 2005 | 7 | 28 | 15 | 84 |
| 2006 | 7 | 29 | 15 | 86 |
| 2007 | 7 | 29 | 15 | 86 |
| 2008 | 8 | 28 | 15 | 84 |
| 2009 | 8 | 29 | 15 | 86 |
| 2010 | 7 | 30 | 16 | 88 |
| 2011 | 8 | 29 | 16 | 85 |

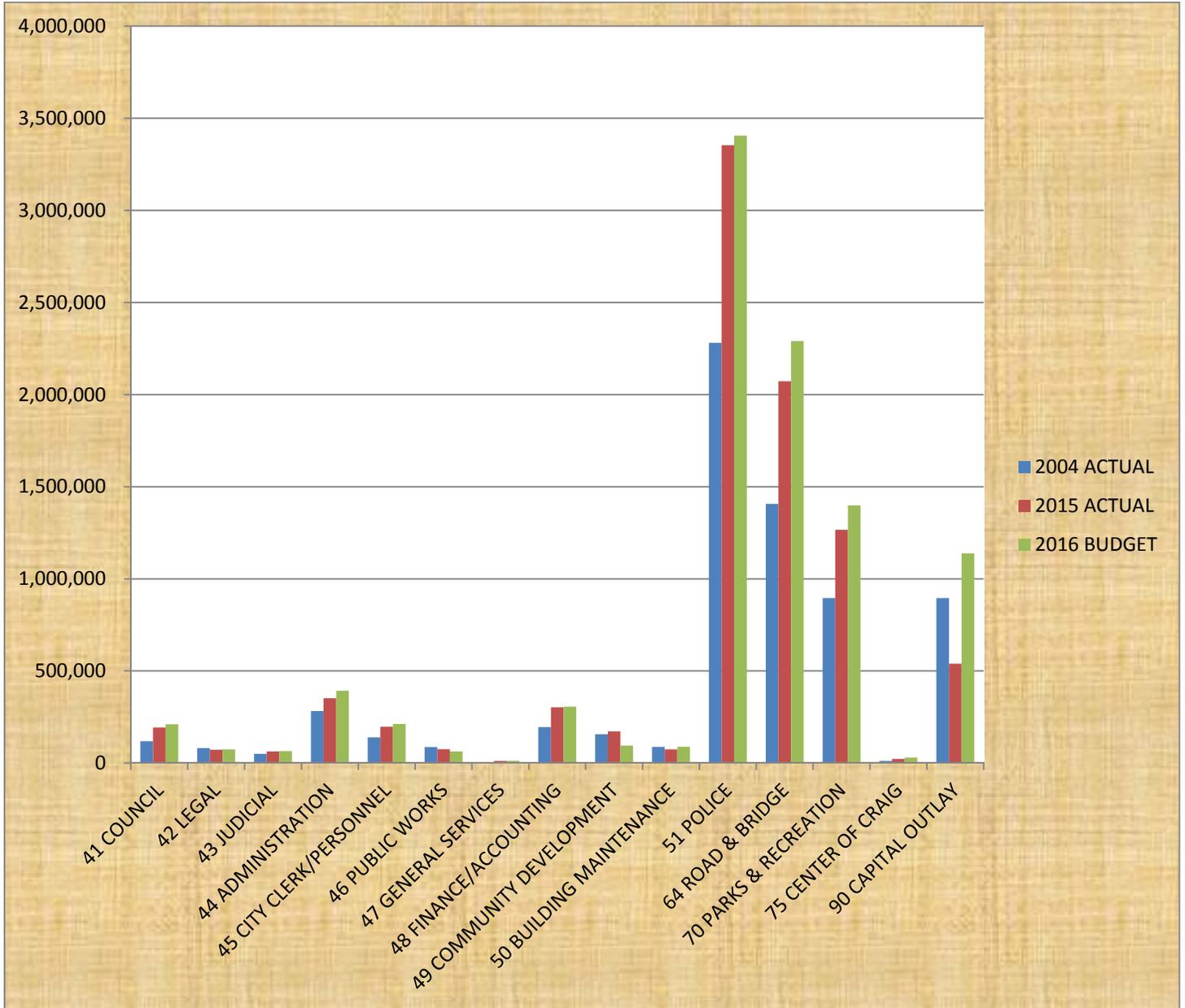
* Contracted with state of Colorado for police dispatching services. Only 3 of 5 city dispatch positions were eliminated.

| <u>YEAR</u> | <u>PARKS</u> | <u>POLICE</u> | <u>ROAD & BRIDGE</u> | <u>TOTAL EMPLOYEES</u> |
|-------------|--------------|---------------|--------------------------|------------------------|
| 2012 | 8 | 32 | 16 | 88 |
| 2013 | 8 | 31 | 16 | 85 |
| 2014 | 7 | 27 | 15 | 80 |
| 2015 | 7 | 28 | 16 | 83 |

| <u>City</u> | <u>Full Time Employees</u> | <u>Population (7/14)</u> | <u>Population/Employee</u> |
|-------------------|----------------------------|--------------------------|----------------------------|
| Steamboat Springs | 155 | 12,291 | 79 |
| Rifle | 86 | 9,289 | 108 |
| Glenwood Springs | 157 | 9,862 | 63 |
| Grand Junction | 640 | 61,847 | 97 |
| Silverthorn | 93 | 4,116 | 44 |
| Craig | 83 | 8,793 | 106 |

CITY OF CRAIG GENERAL FUND

TOTAL EXPENDITURES of 2004 & 2015 & 2016
\$6,692,659 to \$8,770,613 to \$9,487,675



**CITY OF CRAIG
GENERAL FUND BUDGET SUMMARY**

| DESCRIPTION | 2016 Budget | Revised 2016 Budget | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected |
|---|--------------------|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| BEGINNING FUND BALANCE: | | | | | | | |
| Reserved-Tabor Act | 284,630 | 302,495 | 293,565 | 293,565 | 293,565 | 293,565 | 293,565 |
| Restricted Funds | | | | | | | |
| Zoning Lieu of Land | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 |
| Conservation Trust | 0 | 27,592 | 0 | 0 | 0 | 0 | 0 |
| Unreserved-Undesignated | 3,853,308 | 4,345,096 | 2,563,713 | 1,954,759 | 1,379,912 | 946,956 | 658,727 |
| TOTAL Beginning Fund Balance | 4,179,938 | 4,717,183 | 2,899,278 | 2,290,324 | 1,715,477 | 1,282,521 | 994,292 |
| REVENUES: | | | | | | | |
| Taxes | 6,525,640 | 6,525,640 | 6,623,525 | 6,755,995 | 6,891,115 | 7,028,937 | 7,239,805 |
| Licenses & Permits | 34,700 | 34,700 | 35,221 | 35,925 | 36,643 | 37,376 | 38,498 |
| Intergovernmental | 1,350,620 | 1,590,970 | 1,015,768 | 913,431 | 916,148 | 918,919 | 923,159 |
| Charges for Services | 218,700 | 218,700 | 216,368 | 218,825 | 221,332 | 223,889 | 227,800 |
| Fines & Costs | 40,500 | 40,500 | 41,100 | 41,912 | 42,740 | 43,585 | 44,878 |
| Miscellaneous | 46,100 | 46,100 | 46,100 | 46,100 | 46,100 | 46,100 | 46,100 |
| Contributions | 90,000 | 90,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Others | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL Revenues | 8,306,260 | 8,546,610 | 8,038,081 | 8,072,189 | 8,214,078 | 8,358,806 | 8,580,239 |
| EXPENDITURES: | | | | | | | |
| 41 COUNCIL | 210,835 | 210,835 | 210,835 | 210,835 | 210,835 | 210,835 | 210,835 |
| 42 LEGAL | 74,380 | 74,380 | 74,380 | 74,380 | 74,380 | 74,380 | 74,380 |
| 43 JUDICIAL | 65,580 | 65,580 | 65,580 | 65,580 | 65,580 | 65,580 | 65,580 |
| 44 ADMINISTRATION | 392,595 | 392,595 | 392,595 | 392,595 | 392,595 | 392,595 | 392,595 |
| 45 CITY CLERK/PERSONNEL | 211,990 | 211,990 | 211,990 | 211,990 | 211,990 | 211,990 | 211,990 |
| 46 PUBLIC WORKS | 63,210 | 63,210 | 63,210 | 63,210 | 63,210 | 63,210 | 63,210 |
| 47 GENERAL SERVICES | 12,840 | 12,840 | 12,840 | 12,840 | 12,840 | 12,840 | 12,840 |
| 48 FINANCE/ACCOUNTING | 306,080 | 306,080 | 306,080 | 306,080 | 306,080 | 306,080 | 306,080 |
| 49 COMMUNITY DEVELOPMENT | 94,825 | 94,825 | 94,825 | 94,825 | 94,825 | 94,825 | 94,825 |
| 50 BUILDING MAINTENANCE | 88,720 | 88,720 | 88,720 | 88,720 | 88,720 | 88,720 | 88,720 |
| 51 POLICE | 3,405,525 | 3,405,525 | 3,405,525 | 3,405,525 | 3,405,525 | 3,405,525 | 3,405,525 |
| 64 ROAD & BRIDGE | 2,291,160 | 2,291,160 | 2,291,160 | 2,291,160 | 2,291,160 | 2,291,160 | 2,291,160 |
| 70 PARKS & RECREATION | 1,398,620 | 1,400,620 | 1,398,620 | 1,398,620 | 1,398,620 | 1,398,620 | 1,398,620 |
| 75 CENTER OF CRAIG | 30,675 | 30,675 | 30,675 | 30,675 | 30,675 | 30,675 | 30,675 |
| 90 CAPITAL OUTLAY | 1,138,450 | 1,715,480 | 0 | 0 | 0 | 0 | 0 |
| 80 DEBT SERVICE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TRANSFERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL Expenditures | 9,785,485 | 10,364,515 | 8,647,035 | 8,647,035 | 8,647,035 | 8,647,035 | 8,647,035 |
| SOURCES OF FUNDS VS EXPENDITURES | (1,479,225) | (1,817,905) | (608,954) | (574,846) | (432,957) | (288,229) | (66,796) |
| ENDING FUND BALANCE: | | | | | | | |
| Restricted | | | | | | | |
| Tabor Act | 293,565 | 293,565 | 293,565 | 293,565 | 293,565 | 293,565 | 293,565 |
| Zoning Lieu of Land | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 |
| Conservation Trust | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved-Undesignated | 2,365,148 | 2,563,713 | 1,954,759 | 1,379,912 | 946,956 | 658,727 | 591,931 |
| TOTAL Ending Fund Balance | 2,700,713 | 2,899,278 | 2,290,324 | 1,715,477 | 1,282,521 | 994,292 | 927,496 |
| RESERVE OF 25% | 2,446,371 | 2,591,129 | 2,161,759 | 2,161,759 | 2,161,759 | 2,161,759 | 2,161,759 |
| Balance after Reserve | 254,342 | 308,149 | 128,565 | (446,281) | (879,238) | (1,167,467) | (1,234,263) |

NEED FOR CAPITAL OUTLAY

1,001,800 1,288,600 869,500 1,542,710 1,000,000

(Possible Grants for Capital Outlay in not included in Revenues)

**CITY OF CRAIG
GENERAL FUND - DETAILED REVENUE SUMMARY**

| Acct No | Account Description | 2016 Budget | Revised 2016 Budget | 2017 | 2018 | 2019 | 2020 | 2021 |
|-------------------------------|---------------------------------------|----------------|---------------------------|-----------|-----------|-----------|-----------|-----------|
| | | | | Projected | Projected | Projected | Projected | Projected |
| | | | | 1.5% | 2.0% | 2.0% | 2.0% | 3.0% |
| GENERAL FUND | | | | | | | | |
| TAXES | | | | | | | | |
| 10-31-10000 | PROPERTY TAXES | 1,254,640 | 1,254,640 | 1,273,460 | 1,298,929 | 1,324,907 | 1,351,406 | 1,391,948 |
| 10-31-11000 | PROPERTY TAXES DELINQUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-31-20000 | SPEC OWNERSHIP TAX | 84,000 | 84,000 | 85,260 | 86,965 | 88,705 | 90,479 | 93,193 |
| 10-31-30000 | COUNTY SALES TAX | 1,289,000 | 1,289,000 | 1,308,335 | 1,334,502 | 1,361,192 | 1,388,416 | 1,430,068 |
| 10-31-40000 | CIGARETTE TAX | 25,000 | 25,000 | 25,375 | 25,883 | 26,400 | 26,928 | 27,736 |
| 10-31-50000 | CITY SALES TAX | 3,578,000 | 3,578,000 | 3,631,670 | 3,704,303 | 3,778,389 | 3,853,957 | 3,969,576 |
| 10-31-60000 | UTILITY BUSINESS TAX | 295,000 | 295,000 | 299,425 | 305,414 | 311,522 | 317,752 | 327,285 |
| 10-31-90000 | INT & PEN ON PROPERTY T | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TAXES Totals: | 6,525,640 | 6,525,640 | 6,623,525 | 6,755,995 | 6,891,115 | 7,028,937 | 7,239,805 |
| LICENSES & PERMITS | | | | | | | | |
| 10-32-12000 | LICENSE/FEES LIQUOR | 6,000 | 6,000 | 6,090 | 6,212 | 6,336 | 6,463 | 6,657 |
| 10-32-12100 | LICENSE/FEES BUSINESS F | 200 | 200 | 203 | 207 | 211 | 215 | 222 |
| 10-32-12200 | LICENSE/FEES PLANNING F | 500 | 500 | 508 | 518 | 528 | 539 | 555 |
| 10-32-12300 | LICENSE/FEES BLDG PERMI | 26,000 | 26,000 | 26,390 | 26,918 | 27,456 | 28,005 | 28,845 |
| 10-32-12400 | LICENSE/FEES ANIMAL | 1,800 | 1,800 | 1,827 | 1,864 | 1,901 | 1,939 | 1,997 |
| 10-32-20000 | OTHER PERMITS | 200 | 200 | 203 | 207 | 211 | 215 | 222 |
| | LICENSES & PERMITS Totals: | 34,700 | 34,700 | 35,221 | 35,925 | 36,643 | 37,376 | 38,498 |
| INTERGOVERNMENTAL | | | | | | | | |
| 10-33-00000 | INTERGOVERNMENTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-33-10000 | GRANTS | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 |
| 10-33-10800 | GRANTS LEGACY | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-33-13000 | GRANTS OTHER | 101,320 | 101,320 | 105,000 | 0 | 0 | 0 | 0 |
| 10-33-13100 | GRANTS POL UNICOP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-33-13200 | GRANTS STATE | 37,500 | 37,500 | 0 | 0 | 0 | 0 | 0 |
| 10-33-13300 | GRANTS GOCO | 303,000 | 379,350 | 0 | 0 | 0 | 0 | 0 |
| 10-33-13400 | GRANTS HIDTA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-33-13500 | GRANTS GRAMNET | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-33-13900 | GRANTS JAG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-33-16200 | GRANTS ENERGY IMPACT | 0 | 164,000 | 0 | 0 | 0 | 0 | 0 |
| 10-33-16300 | GRANTS MISC COMM PROGRA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-33-20000 | MINERAL LEASE FUNDS | 280,000 | 280,000 | 280,000 | 280,000 | 280,000 | 280,000 | 280,000 |
| 10-33-30000 | VIN INSP FEES | 1,200 | 1,200 | 1,218 | 1,242 | 1,267 | 1,293 | 1,331 |
| 10-33-40000 | DARE PROG-RESTR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-33-53600 | INT GOVT HWY USERS TAX | 292,500 | 292,500 | 292,500 | 292,500 | 292,500 | 292,500 | 292,500 |
| 10-33-53700 | INT GOVT CONSERVATION T | 85,000 | 85,000 | 86,275 | 88,001 | 89,761 | 91,556 | 94,302 |
| 10-33-53800 | INT GOVT MV REGISTRATIO | 45,000 | 45,000 | 45,675 | 46,589 | 47,520 | 48,471 | 49,925 |
| 10-33-60000 | SEVERANCE TAXES | 203,000 | 203,000 | 203,000 | 203,000 | 203,000 | 203,000 | 203,000 |
| 10-33-70000 | COUNTY R&B | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-33-90000 | PAYMENT IN LIEU OF TAXE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | INTERGOVERNMENTAL Totals: | 1,350,620 | 1,590,970 | 1,015,768 | 913,431 | 916,148 | 918,919 | 923,159 |
| CHARGES FOR SERVICES | | | | | | | | |
| 10-34-40000 | POOL CLEARING | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-34-49000 | CHARGES POLICE SECURITY | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-34-49252 | CODE BOOKS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-34-50000 | PARKS & REC | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-34-54000 | PARKS & REC MISCELLANEO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-34-54100 | PARKS & REC TRAILBUSTER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-34-54200 | PARKS & REC AAU BASKETB | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-34-60000 | MISC PARK FEES | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-34-64366 | ASPHALT PATCHING | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 10-34-74300 | POOL ADMISSIONS | 43,000 | 43,000 | 43,645 | 44,518 | 45,408 | 46,316 | 47,706 |
| 10-34-74400 | POOL PRIVATE PARTY | 2,500 | 2,500 | 2,538 | 2,588 | 2,640 | 2,693 | 2,774 |
| 10-34-74500 | POOL SWIM LESSONS | 16,000 | 16,000 | 16,240 | 16,565 | 16,896 | 17,234 | 17,751 |
| 10-34-74600 | POOL PASSES | 13,700 | 13,700 | 13,906 | 14,184 | 14,467 | 14,757 | 15,199 |
| 10-34-74700 | POOL PUNCH PASSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-34-74800 | POOL FITNESS | 4,500 | 4,500 | 4,568 | 4,659 | 4,752 | 4,847 | 4,992 |
| 10-34-74900 | POOL COMM ED | 4,500 | 4,500 | 4,568 | 4,659 | 4,752 | 4,847 | 4,992 |
| 10-34-75000 | POOL CONCESSIONS | 27,000 | 27,000 | 27,405 | 27,953 | 28,512 | 29,082 | 29,955 |
| 10-34-75100 | POOL LOCKER FEES | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| 10-34-75200 | POOL SODA MACHINE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-34-75300 | POOL STAFF UNIFORMS | 600 | 600 | 600 | 600 | 600 | 600 | 600 |
| 10-34-95400 | RECREATION PROGRAM FEES | 14,000 | 14,000 | 10,000 | 10,200 | 10,404 | 10,612 | 10,930 |

**CITY OF CRAIG
GENERAL FUND - DETAILED REVENUE SUMMARY**

| Acct No | Account Description | 2016 Budget | Revised 2016 Budget | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected |
|-----------------------------|---------------------------------|------------------|---------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | 1.5% | 2.0% | 2.0% | 2.0% | 3.0% |
| 10-34-95500 | RECREATION CONCESSIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-34-95600 | RECREATION YOUTH SPORTS | 41,050 | 41,050 | 41,050 | 41,050 | 41,050 | 41,050 | 41,050 |
| 10-34-95700 | RECREATION ADULT SPORTS | 8,100 | 8,100 | 8,100 | 8,100 | 8,100 | 8,100 | 8,100 |
| 10-34-95800 | RECREATION SPECIAL EVEN | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 10-34-95900 | RECREATION SPONSOR FEES | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| | CHARGES FOR SVC Totals: | 218,700 | 218,700 | 216,368 | 218,825 | 221,332 | 223,889 | 227,800 |
| FINES & COSTS | | | | | | | | |
| 10-35-00000 | FINES AND COSTS | 40,000 | 40,000 | 40,600 | 41,412 | 42,240 | 43,085 | 44,378 |
| 10-35-10000 | DRUG SURCHARGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-35-51571 | RESTITUTION/ANIMAL CONTRO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-35-52000 | CODE ENFORCEMENT - FINES/C | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| | FINES & COSTS Totals | 40,500 | 40,500 | 41,100 | 41,912 | 42,740 | 43,585 | 44,878 |
| MISCELLANEOUS | | | | | | | | |
| 10-36-00000 | MISCELLANEOUS | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 10-36-16000 | INTEREST CHECKING | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 10-36-16100 | INTEREST INVESTMENTS | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 10-36-20000 | RENTS & ROYALTIES | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 10-36-50000 | CONT DOWNTOWN REDEVELO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS Totals: | 46,100 | 46,100 | 46,100 | 46,100 | 46,100 | 46,100 | 46,100 |
| CONTRIBUTIONS | | | | | | | | |
| 10-37-00000 | CONTRIB FROM OTHER GOV | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 10-37-10000 | CONTRIB PRIVATE | 15,000 | 15,000 | 0 | 0 | 0 | 0 | 0 |
| 10-37-71700 | CONTRIBUTION - 911 BOARD | 15,000 | 15,000 | 0 | 0 | 0 | 0 | 0 |
| | CONTRIBUTIONS Totals: | 90,000 | 90,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| OTHER | | | | | | | | |
| 10-39-10000 | SALE OF ASSETS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-39-20000 | BOND PROCEEDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-39-99000 | REIMBURSEMENT OF EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER Totals: | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GENERAL FUND Totals: | | 8,306,260 | 8,546,610 | 8,038,081 | 8,072,189 | 8,214,078 | 8,358,806 | 8,580,239 |

Revenues in Yellow amount to around 90% of total revenues

CITY OF CRAIG CITY SALES TAX

| MONTH OF SALES | MONTH RECEIVED BY ST/CO | MONTH RECEIVED BY CITY | 2.25% | 2.25% | 2.25% | 2.25% | 3.50% |
|--------------------|-------------------------|------------------------|------------------|------------------|--------------------|--------------------|---------------------|
| | | | YEAR 2014 ACTUAL | YEAR 2015 ACTUAL | YEAR 2016 BUDGETED | YEAR 2016 ACTUAL | YEAR 2017 PROJECTED |
| JAN | FEB | MAR | \$258,798.10 | \$268,039.98 | \$268,000.00 | \$259,954.67 | \$416,888.89 |
| FEB | MAR | APR | \$244,508.91 | \$246,715.72 | \$247,000.00 | \$263,284.09 | \$384,222.22 |
| MAR | APR | MAY | \$243,817.95 | \$286,051.72 | \$286,000.00 | | \$444,888.89 |
| APR | MAY | JUN | \$248,425.36 | \$284,365.03 | \$284,400.00 | | \$442,400.00 |
| MAY | JUN | JUL | \$310,329.49 | \$304,525.02 | \$304,500.00 | | \$473,666.67 |
| JUN | JUL | AUG | \$301,482.40 | \$312,459.45 | \$312,500.00 | | \$486,111.11 |
| JUL | AUG | SEP | \$319,728.89 | \$302,998.80 | \$303,800.00 | | \$472,577.78 |
| AUG | SEP | OCT | \$386,513.81 | \$295,305.04 | \$309,000.00 | | \$480,666.67 |
| SEP | OCT | NOV | \$335,281.72 | \$351,326.05 | \$310,000.00 | | \$482,222.22 |
| OCT | NOV | DEC | \$305,575.75 | \$328,555.78 | \$314,000.00 | | \$488,444.44 |
| NOV | DEC | JAN | \$294,734.50 | \$293,746.31 | \$309,000.00 | | \$480,666.67 |
| DEC | JAN | FEB | \$333,798.52 | \$338,568.39 | \$329,600.00 | | \$512,711.11 |
| TOTAL YEAR-TO-DATE | | | \$3,582,995.40 | \$3,612,657.29 | \$3,577,800.00 | \$523,238.76 | \$5,565,466.67 |
| | | | | | | Increase of | 1,987,667.00 |

REVENUE ENHANCEMENT

| | CITY | | | COUNTY Use Tax |
|-------------------|-----------|-------------|-----------|----------------|
| | Sales Tax | Use Tax | TOTAL | |
| CURRENTLY | 2.25% | \$3,577,800 | \$180,000 | \$230,000 |
| ADDITIONAL | 1.25% | \$1,987,667 | \$100,000 | \$2,087,667 |
| | 1.00% | \$1,590,133 | \$80,000 | \$1,670,133 |
| | 0.75% | \$1,192,600 | \$60,000 | \$1,252,600 |
| | 0.50% | \$795,067 | \$40,000 | \$835,067 |
| | 0.25% | \$397,533 | \$20,000 | \$417,533 |

CITY OF CRAIG
GENERAL FUND BUDGET SUMMARY
 With INCREASING City Sales from 2.25% to 3.5%

| DESCRIPTION | 2016 Budget | Revised 2016 Budget | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected |
|---|--------------------|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| BEGINNING FUND BALANCE: | | | | | | | |
| Reserved-Tabor Act | 284,630 | 302,495 | 293,565 | 293,565 | 293,565 | 293,565 | 293,565 |
| Restricted Funds | | | | | | | |
| Zoning Lieu of Land | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 |
| Conservation Trust | 0 | 27,592 | 0 | 0 | 0 | 0 | 0 |
| Unreserved-Undesignated | 3,853,308 | 4,345,096 | 2,563,713 | 2,886,789 | 2,995,849 | 3,705,349 | 3,926,606 |
| TOTAL Beginning Fund Balance | 4,179,938 | 4,717,183 | 2,899,278 | 3,222,354 | 3,331,414 | 4,040,914 | 4,262,171 |
| REVENUES: | | | | | | | |
| Taxes | 6,525,640 | 6,525,640 | 8,557,355 | 8,728,502 | 8,903,072 | 9,081,133 | 9,353,567 |
| Licenses & Permits | 34,700 | 34,700 | 35,221 | 35,925 | 36,643 | 37,376 | 38,498 |
| Intergovernmental | 1,350,620 | 1,590,970 | 1,015,768 | 913,431 | 916,148 | 918,919 | 923,159 |
| Charges for Services | 218,700 | 218,700 | 216,368 | 218,825 | 221,332 | 223,889 | 227,800 |
| Fines & Costs | 40,500 | 40,500 | 41,100 | 41,912 | 42,740 | 43,585 | 44,878 |
| Miscellaneous | 46,100 | 46,100 | 46,100 | 46,100 | 46,100 | 46,100 | 46,100 |
| Contributions | 90,000 | 90,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Others | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL Revenues | 8,306,260 | 8,546,610 | 9,971,911 | 10,044,695 | 10,226,035 | 10,411,002 | 10,694,001 |
| EXPENDITURES: | | | | | | | |
| 41 COUNCIL | 210,835 | 210,835 | 210,835 | 210,835 | 210,835 | 210,835 | 210,835 |
| 42 LEGAL | 74,380 | 74,380 | 74,380 | 74,380 | 74,380 | 74,380 | 74,380 |
| 43 JUDICIAL | 65,580 | 65,580 | 65,580 | 65,580 | 65,580 | 65,580 | 65,580 |
| 44 ADMINISTRATION | 392,595 | 392,595 | 392,595 | 392,595 | 392,595 | 392,595 | 392,595 |
| 45 CITY CLERK/PERSONNEL | 211,990 | 211,990 | 211,990 | 211,990 | 211,990 | 211,990 | 211,990 |
| 46 PUBLIC WORKS | 63,210 | 63,210 | 63,210 | 63,210 | 63,210 | 63,210 | 63,210 |
| 47 GENERAL SERVICES | 12,840 | 12,840 | 12,840 | 12,840 | 12,840 | 12,840 | 12,840 |
| 48 FINANCE/ACCOUNTING | 306,080 | 306,080 | 306,080 | 306,080 | 306,080 | 306,080 | 306,080 |
| 49 COMMUNITY DEVELOPMENT | 94,825 | 94,825 | 94,825 | 94,825 | 94,825 | 94,825 | 94,825 |
| 50 BUILDING MAINTENANCE | 88,720 | 88,720 | 88,720 | 88,720 | 88,720 | 88,720 | 88,720 |
| 51 POLICE | 3,405,525 | 3,405,525 | 3,405,525 | 3,405,525 | 3,405,525 | 3,405,525 | 3,405,525 |
| 64 ROAD & BRIDGE | 2,291,160 | 2,291,160 | 2,291,160 | 2,291,160 | 2,291,160 | 2,291,160 | 2,291,160 |
| 70 PARKS & RECREATION | 1,398,620 | 1,400,620 | 1,398,620 | 1,398,620 | 1,398,620 | 1,398,620 | 1,398,620 |
| 75 CENTER OF CRAIG | 30,675 | 30,675 | 30,675 | 30,675 | 30,675 | 30,675 | 30,675 |
| 90 CAPITAL OUTLAY | 1,138,450 | 1,715,480 | 1,001,800 | 1,288,600 | 869,500 | 1,542,710 | 1,000,000 |
| 80 DEBT SERVICE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TRANSFERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL Expenditures | 9,785,485 | 10,364,515 | 9,648,835 | 9,935,635 | 9,516,535 | 10,189,745 | 9,647,035 |
| SOURCES OF FUNDS VS EXPENDITURES | (1,479,225) | (1,817,905) | 323,076 | 109,060 | 709,500 | 221,257 | 1,046,966 |
| ENDING FUND BALANCE: | | | | | | | |
| Restricted | | | | | | | |
| Tabor Act | 293,565 | 293,565 | 293,565 | 293,565 | 293,565 | 293,565 | 293,565 |
| Zoning Lieu of Land | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 |
| Conservation Trust | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved-Undesignated | 2,365,148 | 2,563,713 | 2,886,789 | 2,995,849 | 3,705,349 | 3,926,606 | 4,973,572 |
| TOTAL Ending Fund Balance | 2,700,713 | 2,899,278 | 3,222,354 | 3,331,414 | 4,040,914 | 4,262,171 | 5,309,137 |
| RESERVE OF 25% | 2,446,371 | 2,591,129 | 2,412,209 | 2,483,909 | 2,379,134 | 2,547,436 | 2,411,759 |
| Balance after Reserve | 254,342 | 308,149 | 810,145 | 847,505 | 1,661,781 | 1,714,735 | 2,897,378 |

NEED FOR CAPITAL OUTLAY

(Possible Grants for Capital Outlay in not included in Revenues)

1,001,800 1,288,600 869,500 1,542,710 1,000,000

CITY OF CRAIG
GENERAL FUND - DETAILED REVENUE SUMMARY
 With INCREASING City Sales from 2.25% to 3.5%

| Acct No | Account Description | 2016 | Revised | 2017 | 2018 | 2019 | 2020 | 2021 |
|-------------------------------|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Budget | 2016 Budget | Projected | Projected | Projected | Projected | Projected |
| | | | | 1.5% | 2.0% | 2.0% | 2.0% | 3.0% |
| GENERAL FUND | | | | | | | | |
| TAXES | | | | | | | | |
| 10-31-10000 | PROPERTY TAXES | 1,254,640 | 1,254,640 | 1,273,460 | 1,298,929 | 1,324,907 | 1,351,406 | 1,391,948 |
| 10-31-11000 | PROPERTY TAXES DELINQUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-31-20000 | SPEC OWNERSHIP TAX | 84,000 | 84,000 | 85,260 | 86,965 | 88,705 | 90,479 | 93,193 |
| 10-31-30000 | COUNTY SALES TAX | 1,289,000 | 1,289,000 | 1,308,335 | 1,334,502 | 1,361,192 | 1,388,416 | 1,430,068 |
| 10-31-40000 | CIGARETTE TAX | 25,000 | 25,000 | 25,375 | 25,883 | 26,400 | 26,928 | 27,736 |
| 10-31-50000 | CITY SALES TAX | 3,578,000 | 3,578,000 | 5,565,500 | 5,676,810 | 5,790,346 | 5,906,153 | 6,083,338 |
| 10-31-60000 | UTILITY BUSINESS TAX | 295,000 | 295,000 | 299,425 | 305,414 | 311,522 | 317,752 | 327,285 |
| 10-31-90000 | INT & PEN ON PROPERTY T | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TAXES Totals: | 6,525,640 | 6,525,640 | 8,557,355 | 8,728,502 | 8,903,072 | 9,081,133 | 9,353,567 |
| LICENSES & PERMITS | | | | | | | | |
| 10-32-12000 | LICENSE/FEES LIQUOR | 6,000 | 6,000 | 6,090 | 6,212 | 6,336 | 6,463 | 6,657 |
| 10-32-12100 | LICENSE/FEES BUSINESS F | 200 | 200 | 203 | 207 | 211 | 215 | 222 |
| 10-32-12200 | LICENSE/FEES PLANNING F | 500 | 500 | 508 | 518 | 528 | 539 | 555 |
| 10-32-12300 | LICENSE/FEES BLDG PERMI | 26,000 | 26,000 | 26,390 | 26,918 | 27,456 | 28,005 | 28,845 |
| 10-32-12400 | LICENSE/FEES ANIMAL | 1,800 | 1,800 | 1,827 | 1,864 | 1,901 | 1,939 | 1,997 |
| 10-32-20000 | OTHER PERMITS | 200 | 200 | 203 | 207 | 211 | 215 | 222 |
| | LICENSES & PERMITS Totals: | 34,700 | 34,700 | 35,221 | 35,925 | 36,643 | 37,376 | 38,498 |
| INTERGOVERNMENTAL | | | | | | | | |
| 10-33-00000 | INTERGOVERNMENTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-33-10000 | GRANTS | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 |
| 10-33-10800 | GRANTS LEGACY | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-33-13000 | GRANTS OTHER | 101,320 | 101,320 | 105,000 | 0 | 0 | 0 | 0 |
| 10-33-13100 | GRANTS POL UNICOP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-33-13200 | GRANTS STATE | 37,500 | 37,500 | 0 | 0 | 0 | 0 | 0 |
| 10-33-13300 | GRANTS GOCO | 303,000 | 379,350 | 0 | 0 | 0 | 0 | 0 |
| 10-33-13400 | GRANTS HIDTA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-33-13500 | GRANTS GRAMNET | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-33-13900 | GRANTS JAG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-33-16200 | GRANTS ENERGY IMPACT | 0 | 164,000 | 0 | 0 | 0 | 0 | 0 |
| 10-33-16300 | GRANTS MISC COMM PROGRA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-33-20000 | MINERAL LEASE FUNDS | 280,000 | 280,000 | 280,000 | 280,000 | 280,000 | 280,000 | 280,000 |
| 10-33-30000 | VIN INSP FEES | 1,200 | 1,200 | 1,218 | 1,242 | 1,267 | 1,293 | 1,331 |
| 10-33-40000 | DARE PROG-RESTR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-33-53600 | INT GOVT HWY USERS TAX | 292,500 | 292,500 | 292,500 | 292,500 | 292,500 | 292,500 | 292,500 |
| 10-33-53700 | INT GOVT CONSERVATION T | 85,000 | 85,000 | 86,275 | 88,001 | 89,761 | 91,556 | 94,302 |
| 10-33-53800 | INT GOVT MV REGISTRATIO | 45,000 | 45,000 | 45,675 | 46,589 | 47,520 | 48,471 | 49,925 |
| 10-33-60000 | SEVERANCE TAXES | 203,000 | 203,000 | 203,000 | 203,000 | 203,000 | 203,000 | 203,000 |
| 10-33-70000 | COUNTY R&B | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-33-90000 | PAYMENT IN LIEU OF TAXE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | INTERGOVERNMENTAL Totals: | 1,350,620 | 1,590,970 | 1,015,768 | 913,431 | 916,148 | 918,919 | 923,159 |
| CHARGES FOR SERVICES | | | | | | | | |
| 10-34-40000 | POOL CLEARING | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-34-49000 | CHARGES POLICE SECURITY | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-34-49252 | CODE BOOKS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-34-50000 | PARKS & REC | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-34-54000 | PARKS & REC MISCELLANEO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-34-54100 | PARKS & REC TRAILBUSTER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-34-54200 | PARKS & REC AAU BASKETB | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-34-60000 | MISC PARK FEES | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-34-64366 | ASPHALT PATCHING | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 10-34-74300 | POOL ADMISSIONS | 43,000 | 43,000 | 43,645 | 44,518 | 45,408 | 46,316 | 47,706 |
| 10-34-74400 | POOL PRIVATE PARTY | 2,500 | 2,500 | 2,538 | 2,588 | 2,640 | 2,693 | 2,774 |
| 10-34-74500 | POOL SWIM LESSONS | 16,000 | 16,000 | 16,240 | 16,565 | 16,896 | 17,234 | 17,751 |
| 10-34-74600 | POOL PASSES | 13,700 | 13,700 | 13,906 | 14,184 | 14,467 | 14,757 | 15,199 |
| 10-34-74700 | POOL PUNCH PASSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-34-74800 | POOL FITNESS | 4,500 | 4,500 | 4,568 | 4,659 | 4,752 | 4,847 | 4,992 |
| 10-34-74900 | POOL COMM ED | 4,500 | 4,500 | 4,568 | 4,659 | 4,752 | 4,847 | 4,992 |
| 10-34-75000 | POOL CONCESSIONS | 27,000 | 27,000 | 27,405 | 27,953 | 28,512 | 29,082 | 29,955 |
| 10-34-75100 | POOL LOCKER FEES | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| 10-34-75200 | POOL SODA MACHINE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-34-75300 | POOL STAFF UNIFORMS | 600 | 600 | 600 | 600 | 600 | 600 | 600 |

CITY OF CRAIG
GENERAL FUND - DETAILED REVENUE SUMMARY
 With INCREASING City Sales from 2.25% to 3.5%

| Acct No | Account Description | 2016 Budget | Revised 2016 Budget | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected |
|---------------------------------|----------------------------|------------------|---------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | 1.5% | 2.0% | 2.0% | 2.0% | 3.0% |
| 10-34-95400 | RECREATION PROGRAM FEES | 14,000 | 14,000 | 10,000 | 10,200 | 10,404 | 10,612 | 10,930 |
| 10-34-95500 | RECREATION CONCESSIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-34-95600 | RECREATION YOUTH SPORTS | 41,050 | 41,050 | 41,050 | 41,050 | 41,050 | 41,050 | 41,050 |
| 10-34-95700 | RECREATION ADULT SPORTS | 8,100 | 8,100 | 8,100 | 8,100 | 8,100 | 8,100 | 8,100 |
| 10-34-95800 | RECREATION SPECIAL EVEN | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 10-34-95900 | RECREATION SPONSOR FEES | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| CHARGES FOR SVC Totals: | | 218,700 | 218,700 | 216,368 | 218,825 | 221,332 | 223,889 | 227,800 |
| FINES & COSTS | | | | | | | | |
| 10-35-00000 | FINES AND COSTS | 40,000 | 40,000 | 40,600 | 41,412 | 42,240 | 43,085 | 44,378 |
| 10-35-10000 | DRUG SURCHARGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-35-51571 | RESTITUTION/ANIMAL CONTRO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-35-52000 | CODE ENFORCEMENT - FINES/C | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| FINES & COSTS Totals | | 40,500 | 40,500 | 41,100 | 41,912 | 42,740 | 43,585 | 44,878 |
| MISCELLANEOUS | | | | | | | | |
| 10-36-00000 | MISCELLANEOUS | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 10-36-16000 | INTEREST CHECKING | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 10-36-16100 | INTEREST INVESTMENTS | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 10-36-20000 | RENTS & ROYALTIES | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 10-36-50000 | CONT DOWNTOWN REDEVELO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS Totals: | | 46,100 | 46,100 | 46,100 | 46,100 | 46,100 | 46,100 | 46,100 |
| CONTRIBUTIONS | | | | | | | | |
| 10-37-00000 | CONTRIB FROM OTHER GOV | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 10-37-10000 | CONTRIB PRIVATE | 15,000 | 15,000 | 0 | 0 | 0 | 0 | 0 |
| 10-37-71700 | CONTRIBUTION - 911 BOARD | 15,000 | 15,000 | 0 | 0 | 0 | 0 | 0 |
| CONTRIBUTIONS Totals: | | 90,000 | 90,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| OTHER | | | | | | | | |
| 10-39-10000 | SALE OF ASSETS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-39-20000 | BOND PROCEEDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-39-99000 | REIMBURSEMENT OF EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OTHER Totals: | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GENERAL FUND Totals: | | 8,306,260 | 8,546,610 | 9,971,911 | 10,044,695 | 10,226,035 | 10,411,002 | 10,694,001 |

Revenues in Yellow amount to around 90% of total revenues

Sales/Use Tax of Shopping Competitors

| | CITY | | COUNTY | | COMBINED |
|--------------------------|-------|---------|--------|---------|----------|
| | RATE | USE TAX | RATE | USE TAX | |
| Steamboat Springs | 4.75% | Yes | 1.00% | Yes | 5.75% |
| Rifle | 4.25% | Yes | 1.00% | No | 5.25% |
| Glenwood Springs | 3.70% | Yes | 1.00% | No | 4.70% |
| Grand Junction | 2.75% | Yes | 2.00% | Yes | 4.75% |
| Silverthorne | 2.00% | No | 2.75% | No | 4.75% |
| Craig | 2.25% | No | 2.00% | No | 4.25% |
| Craig (Propose increase) | 3.50% | No | 2.00% | No | 5.50% |



Moffat County Clerk & Recorder

Lila Herod, County Clerk

221 West Victory Way Suite 200 Craig, CO 81625
 Telephone (970) 824-9118 fax (970) 826-3413

August 27, 2015

Review of 2014 motor vehicle sales and sales tax collections:

| 2014 Motor Vehicle Sales Tax Collected | State Sales Tax | Tax Rate | Gross Sales |
|--|-------------------|--------------------|-----------------------|
| | \$256,249.14 | 0.029 | \$8,836,177.24 |
| County Sales Tax | \$ 45,208.04 | 0.02 | \$2,260,402.00 |
| City Sales Tax | \$ 18,981.68 | 0.0225 | \$ 843,630.22 |
| Total Sales | | | \$8,836,177.24 |
| Combined Tax | | | 0.0715 |
| Total | | | \$ 631,786.67 |
| State portion | | 0.029 | \$ 256,249.14 |
| County portion | | 0.02 | \$ 176,723.54 |
| City portion | | 0.0225 | \$ 198,813.99 |
| Difference in what was received | Received | Full Amount | Difference |
| State | 256,249.14 | 256,249.14 | - |
| County | 45,208.04 | 176,723.54 | (131,515.50) {49,318} |
| City | 18,981.68 | 198,813.99 | (179,832.31) |
| Total | 320,438.86 | 631,786.67 | (311,347.81) |

Additional City Share= \$229,150

Jan 2014- July 2014 total titles issued 3329
 Jan 2015-July 2015 total titles issued 3726 = 11% increase

When collecting taxes on individual purchases our office follows this policy: if the buyer and seller *reside in the same local taxing areas* we collect the full tax of 7.15% (state tax of 2.9%, 2.0% county tax and 2.25% city tax).

If the seller resides outside the city limits, but still within the county the buyer is required to pay the state tax and county tax.

If the seller lives outside the taxing area of Moffat County and the City of Craig we only charge the buyer the state sales tax.

*Chief Deputy – Tammy Raschke 970-824-9116 Election Coordinator - Tori Pingley 970-824-9120 Recording Supervisor - Debbie Winder 970-824-9119
 Motor Vehicle – Stacy Morgan – Michelle Chaillot – Debbie Medina – Amanda Tomlinson 970-824-9104*

Visit our website at www.co.moffat.co.us

History of Local Sales/Use Taxes

State of Colorado
 Department of Revenue
 January 2016

| LOCALITY | TAX RATE | USE TAX | DATE TAX FIRST IMPOSED | STATE COLLECTED | EXEMPTIONS | USE TAX COVERS | SERVICE FEE | COUNTY DISTRIBUTIONS OTHER COMMENTS |
|----------|----------|---------|------------------------|-----------------|------------|----------------|-------------|---|
| Craig | 2.25% | No | 7/1/86 | Yes | | | 3 1/3% | 1.5% to 2% (1/1/91) Sales 1.5% to 2% (2/1/91) Use 2% to 2.25% (1/1/01) Repealed Use tax (10/1/93) Service Fee added (1/1/92) |
| Delta | 3% | Yes | 7/1/73 | No | W | W | 0% | Self Collected (7/1/81) 1% to 2% (1/1/79) Eliminated Service Fee (8/1/86) 2% to 3% (10/1/91) Increased License fee from \$5.00 to \$10.00 (7/1/98) |
| Durango | 3% | Yes | 4/1/62 | No | W | W | 3 1/3% | 1% (4/1/65) 1% to 2% (7/1/80) 2% to 2.5% 2.5% to 3%(7/1/05) |
| Fruita | 3% | Yes | 1/1/69 | Yes | A-E | Y-Z | 3 1/3% | 1% to 2% (1/1/76) 2% to 3% (1/1/81) 3% to 2% (1/1/82) Use Tax (6/1/80) Exemptions E & F added (7/1/2000) 2% to 3% (1/1/09) Sales/Use Exemption F eliminated by legisi. (07/01/12) |

| <u>LOCALITY</u> | <u>TAX RATE</u> | <u>USE TAX</u> | <u>DATE TAX FIRST IMPOSED</u> | <u>STATE COLLECTED</u> | <u>EXEMPTIONS</u> | <u>USE TAX COVERS</u> | <u>SERVICE FEE</u> | <u>COUNTY DISTRIBUTIONS</u> <u>OTHER COMMENTS</u> |
|------------------|-----------------|----------------|-------------------------------|------------------------|-------------------|-----------------------|--------------------|---|
| Glenwood Springs | 3.7% | Yes | 4/1/67 | No | W | W | 0% | 1% to 2% (1/12/75) 2% to 2.75% (7/1/83) 2.75% to 3% (1/1/93) 3% to 3.25% (1/1/96) 3.25 to 3.45% (1/1/01) Exempts gas and electricity etc. for domestic use. (7/1/83) Self Collected (1/1/90) 3.45% to 3.7% (1/1/06) Eliminated Service fee(1/1/10) |
| Granby | 4% | Yes | 1/1/71 | Yes | L | Y-Z | 3 1/3% | 1% (1/1/71) 1% to 2% (1/1/72) 2% to 4% (7/1/82) |
| Grand Junction | 2.75% | Yes | 8/1/64 | No | W | W | 3 1/3% | 1% (8/1/64) 1% to 2% (1/1/76) Exempt food, gas, and electricity (1/1/82) Service Fee 5% til (6/1/83)2% to 2.75% (1/1/88) |
| Grand Lake | 4% | Yes | 8/1/66 | Yes | | Y-Z | 3 1/3% | 1% (8/1/66) 1% to 2% (7/1/73) 2% to 3% (7/1/75) 3% to 4% (7/1/81) Use Tax (Y-Z) 4% (1/1/83) |
| Hayden | 4% | Yes | 1/1/73 | Yes | | Z | 3 1/3% | 2% to 3% (1/1/84) Use Tax 2% (1/1/86) 3% to 4% (7/1/88) Removed use tax on motor vehicles (12/31/07) Added use tax on building materials (1/1/08) |

| <u>LOCALITY</u> | <u>TAX RATE</u> | <u>USE TAX</u> | <u>DATE TAX FIRST IMPOSED</u> | <u>STATE COLLECTED</u> | <u>EXEMPTIONS</u> | <u>USE TAX COVERS</u> | <u>SERVICE FEE</u> | <u>COUNTY DISTRIBUTIONS</u> <u>OTHER COMMENTS</u> |
|-----------------|-----------------|----------------|-------------------------------|------------------------|-------------------|-----------------------|--------------------|--|
| Montrose | 3.3% | Yes | 7/1/64 | No | W | W | 1 1/3% | 1% to 2% (11/2/71) 2% to 3% (9/1/86) 3% to 4% (7/1/91) 4% to 3% (9/1/93) 3% to 4% (2/1/95) 4% to 3.5% (2/1/96) 3.5% to 3% (11/1/99) 3% to 3.5% (1/1/03) Service fee 3 1/3% to 1 1/3% 3.5% to 3% (8/1/08) 3% to 3.3% (7/1/14) |
| New Castle | 3.5% | Yes | 1/1/81 | Yes | | Z | 3 1/3% | 2% to 3% (7/1/88) Sales only 3% to 3.5% (1/1/01) Sales only Use tax 2% |
| Oak Creek | 3% | No | 1/1/77 | Yes | | | 3 1/3% | 2% (1/1/80) 2% to 3% (7/1/81) |
| Pueblo | 3.5% | Yes | 1/1/56 | No | W | W | 0% | 3% (1/1/72) 3% to 3.5% (1/1/85) Service fee repealed .5% to expire (12/31/2011) |
| Rifle | 4.25% | Yes | 8/1/65 | No | W | W | 0% | 2% (12/1/73) 2% to 2.5% (1/1/88) 2.5% to 2.75% (1/1/93) 2.75% to 2.5% (2/1/95) Eliminated service fee 2.5% to 3.5% (1/1/06) 3.5% to 4.25% (1/1/13) |

| LOCALITY | TAX RATE | USE TAX | DATE TAX FIRST IMPOSED | STATE COLLECTED | EXEMPTIONS | USE TAX COVERS | SERVICE FEE | COUNTY DISTRIBUTIONS OTHER COMMENTS |
|-------------------|----------|---------|------------------------|-----------------|------------|----------------|-------------|---|
| Steamboat Springs | 4.75% | Yes | 7/1/69 | No | W | W | 0% | 2% (1/1/73) 2% to 4% (1/1/79) 4% to 4.5% (12/1/93) Use tax (1/1/79) Service fee repealed Contract City (2/1/87) Self Collected (1/1/88) .5% to expire (12/31/19) .25 to expire (12/31/16) |
| Walsenburg | 3% | Yes | 7/1/72 | Yes | | Y-Z | 3 1/3% | 1% to 2% (1/1/82) Sales/Use 2% to 3% (1/1/2000) Sales/Use |
| Yuma | 3% | Yes | 1/1/78 | Yes | | Y-Z | 3 1/3% | 1% (1/1/78) 1% to 2% (1/1/85) Use tax 2% 2% to 3% (1/1/04) |

W - Contact city directly on Use Tax
Y - Use tax on motor vehicles
Z - Use tax on building materials

Colorado Sales/Use Tax Rates

For most recent version see www.taxcolorado.com

This publication, which is updated on January 1 and July 1 each year, lists Colorado Sales/Use Tax rates throughout the state. All state collected city/county sales taxes or rate changes may become effective only on January 1 or July 1. The total tax rate for any jurisdiction must be computed by adding all taxes applicable to that jurisdiction.

Retail Marijuana Sales Tax (RMS)

The RMS tax rate is 10% with no exemptions. Use tax is not applicable. The Colorado Sales Tax Service Fee (also known as the Vendor's Fee) is 0%. Tax is remitted electronically only. Retail marijuana and retail marijuana products are taxable.

State Sales Tax

The state sales/use tax rate is 2.9% with exemptions A, B, C, D, E, F, G, H, K, L, M, N, O. Additional state sales/use tax exemptions can be found at www.TaxColorado.com. The Colorado sales tax Service Fee rate (also known as the Vendor's Fee) is 0.0333 (3.33%). Tax is remitted on the DR 0100, "Retail Sales Tax Return."

Exemptions

| | |
|---|---|
| County, Municipality, and Special District Sales/Use Tax Exemptions Options: If an exemption is not listed, state-collected local jurisdictions do not have that exemption option. | |
| A Food for home consumption | G Food sold through vending machines |
| B Machinery and machine tools (as defined on form DR 1191) | H Low-emitting vehicles (over 10,000 lbs.) |
| C Gas, electricity, etc. for residential use | K Renewable energy components |
| D Occasional sales by charitable organizations | L Beetle wood products |
| E Farm equipment | M School-related sales |
| F Pesticides. Effective July 1, 2012 sales of pesticides are considered wholesale sales and are not subject to state or state collected local sales or use taxes. These sales will be reported on the DR0100 Deductions and Exemptions Schedule Line 2b (8). | N Biogas production system components |
| | O Property used in space flight |

Regional Transportation District (RTD)

RTD sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." RTD use tax is remitted on the DR 0173, "Retailer's Use Tax Return" or on the DR 0252, "Consumer Use Tax Return."

| Boundaries | Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate |
|---|----------------|---|------------------------------------|--------------|
| Counties of Denver, Boulder, and Jefferson. Generally, Broomfield County (except certain areas immediately adjacent to I-25 and Highway 7 interchange), Adams County (west of Box Elder Creek), Arapahoe County (south of I-70, generally west of Picadilly Rd. to Jewell, then west of Gun Club Rd. to Quincy, then generally west of Monaghan Rd., including Arapahoe Park and Aurora Reservoir), and Douglas County (northern portion consisting of the original city of Lone Tree, the town of Parker, all annexed areas of Lone Tree and the Acres Green area, plus Highlands Ranch), and parts of Weld County that have been annexed by the city of Longmont and the town of Erie since 1994. The area within the boundaries of the town of Castle Rock does not have RTD sales/use tax. For specific address information, contact RTD at www.RTD-Denver.com or 303-299-6000. | 1% | 3.33% (For timely returns submitted on or after July 1, 2014) | A, B, C, D, E, G, H, K, L, M, N, O | 1% |

Football Stadium District (FD)

The FD sales/use tax expired on December 31, 2011. The only sales/use tax that should be collected is for leases that are still in effect after December 31, 2011 or late tax filings for periods prior to January 1, 2012. FD is remitted on the DR 0200 "Special District Sales Tax Return Supplement."

Scientific and Cultural Facilities District (CD)

CD sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." CD use tax is remitted on the DR 0173, "Retailer's Use Tax Return" or on the DR 0252, "Consumer Use Tax Return."

| Boundaries | Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate |
|---|----------------|---|------------------------------------|--------------|
| All areas within the county boundaries of Adams, Arapahoe, Boulder, Jefferson, Denver and Broomfield. It also includes all of Douglas County except within the boundaries of the town of Castle Rock and Larkspur. | 0.1% | 3.33% (For timely returns submitted on or after July 1, 2014) | A, B, C, D, E, G, H, K, L, M, N, O | 0.1% |

Local Improvement District Tax (LID)

LID sales tax is remitted in the city/LID column on the DR 0100, "Retail Sales Tax Return." Use tax is not applicable. Exemptions are: Telephone and telegraph service, gas and electricity for residential and commercial use.

| LID | Boundaries | Sales Tax Rate | Service Fee Allowed |
|--|---|----------------|---------------------|
| Boulder County | Old Town Niwot and Cottonwood Square | 1% | 0 |
| Douglas County | Lincoln Station | 0.5% | 0 |
| Southeast Jefferson County | Within designated areas of Southeast Jefferson County | 0.5% | 3 1/3% |
| Southeast Jefferson County within Lakewood City limits | Within designated areas of Southeast Jefferson County within Lakewood City limits | 0.43% | 3 1/3% |
| Broomfield City and County | Flatirons Crossing Mall area Collected by Broomfield | 0.01% | |
| Broomfield City and County | Arista Collected by Broomfield | 0.2% | |
| Mesa County Gateway | Within designated areas of unincorporated Mesa County | 1% | 0 |
| Mesa County Whitewater | Within designated areas of unincorporated Mesa County | 1% | 0 |

Mass Transportation System Tax (MTS)

MTS sales tax is remitted in the county/MTS column on the DR 0100, "Retail Sales Tax Return."

| MTS | Boundaries | Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate | Use Tax Applies |
|---------------|----------------------|----------------|---------------------|------------|--------------|------------------------------------|
| Eagle County | Eagle County limits | 0.5% | 3 1/3% | A, B, C, K | None | |
| Pitkin County | Pitkin County limits | 0.5% | 0 | | 0.5% | Motor Vehicles, Building Materials |
| Summit County | Summit County limits | 0.75% | 3 1/3% | | None | |

Regional Transportation Authority (RTA)

RTA sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." RTA use tax is remitted on the DR 0173, "Retailer's Use tax Return."

| RTA | Boundaries | Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate |
|---------------------|---|----------------|---------------------|-------------------------|--------------|
| Baptist Road | A portion of the city of Monument and adjacent areas of unincorporated El Paso County | 1.0% | 0 | A,B,C,D,E,G,H,K,L,M,N,O | 1% |
| Gunnison Valley | Gunnison County except the towns of Marble, Ohio, Pitkin and Somerset | 1% | 0 | A,B,C,D,E,G,H,K,L,M,N,O | None |
| Pikes Peak | El Paso County limits except the municipalities of Calhan, Fountain, Monument, Palmer Lake and the Commercial Aeronautical Zone in the City of Colorado Springs | 1.0% | 0 | A,B,C,D,E,G,H,K,L,M,N,O | 1% |
| Roaring Fork | Basalt and New Castle city limits | 0.8% | 0 | A,B,C,D,E,G,H,K,L,M,N,O | 0.8% |
| | Carbondale and Glenwood Springs limits | 1.0% | 0 | A,B,C,D,E,G,H,K,L,M,N,O | 1% |
| | Aspen and Snowmass Village city limits, unincorporated Pitkin County | 0.4% | 0 | A,B,C,D,E,G,H,K,L,M,N,O | 0.4% |
| | Areas of unincorporated Eagle County in the El Jebel area and outside the city limits of Carbondale | 0.6% | 0 | A,B,C,D,E,G,H,K,L,M,N,O | 0.6% |
| South Platte Valley | Sterling city limits | 0.1% | 0 | A,B,C,D,E,G,H,K,L,M,N,O | 0.1% |

Multi-Jurisdictional Housing Authority (MHA)

MHA sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." MHA use tax is collected at the time of titling/registration at the county motor vehicle office.

| MHA | Boundaries | Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate |
|-----------------------------------|----------------------|----------------|---------------------|-------------------------|------------------------|
| Summit Combined Housing Authority | Summit County Limits | 0.125% | 3 1/3% | A,B,C,D,E,G,H,K,L,M,N,O | 0.125% (Vehicles Only) |

Public Safety Improvements (PSI)

PSI sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." Use tax is not applicable.

| PSI | Boundaries | Sales Tax Rate | Service Fee Allowed (Sales Tax Only) | Exemptions |
|-----------------|------------------------|----------------|--------------------------------------|------------|
| Montrose County | Montrose County limits | 0.75% | 3 1/3% | 0 |

Metropolitan District Tax (MDT)

MDT sales tax is remitted in the city columns on the DR 0100, "Retail Sales Tax Return except for the Southwest Plaza MDT which will be remitted in the Special District column on the DR 0100.

| MDT | Boundaries | Sales Tax Rate | Service Fee | Exemptions | Use Tax Rate |
|------------------------|--|----------------|-------------|------------------------------------|--------------|
| Aspen Park | In a portion of Conifer in Jefferson County | 0.50% | 3.33% | A, B, C, D, E, G, H, K, L, M, N, O | 0 |
| Bachelor Gulch | In a portion of Eagle County near Avon | 4% | 3.33% | A, B, C, D, E, G, H, K, L, M, N, O | 0 |
| Southwest Plaza | In a portion of Jefferson County near Littleton (Southwest Plaza Mall) | 1.50% | 3.33% | A, B, C, D, E, G, H, K, L, M, N, O | 0 |
| Two Rivers | In a portion of Eagle County near Gypsum | 4% | 3.33% | A, B, C, D, E, G, H, K, L, M, N, O | 0 |

Health Services District (HSD)

HSD sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." HSD use tax is collected at the time of titling/registration at the county motor vehicle office. HSD use tax on building materials will be collected by the county. In 2009, the Health Services District was formed through HB 09-1342.

| HSD | Boundaries | Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate |
|-----------------------------|-------------------------|----------------|---------------------|------------------------------------|---|
| Montezuma Hospital District | Montezuma County Limits | .40% | 3.33% | A, B, C, D, E, G, H, K, L, M, N, O | .40% Motor Vehicles, Building Materials |

Short-term Rental Tax (STR)

The Douglas County Short-Term Rental Tax expired December 31, 2012. The only short-term rental tax that should be remitted after this date is for late tax filing for periods prior to January 1, 2013. STR tax is remitted on the DR 1480, "County Short-Term Rental Tax Return." STR applies to property rented for thirty days or less (excluding motor vehicles).

| STR | Boundaries | STR Tax Rate | Service Fee | Exemptions |
|----------------|-----------------------|--------------|-------------|-------------------------|
| Douglas County | Douglas County limits | 1.0% | 0 | Excludes Motor Vehicles |

Local Marketing District Tax (LMD)

LMD tax is remitted on the DR 1490, "Local Marketing District Tax Return."

| LMD | Boundaries | LMD Tax Rate | Service Fee | Applies to: |
|----------------------|--|--------------|-------------|--------------------------|
| Alamosa County | Alamosa County limits | 4% | 0 | Hotel and motel rooms |
| Estes Park | Estes Park and its surrounding area including Drake and Glen Haven | 2% | 0 | Rooms and accommodations |
| Gunnison County | Gunnison County limits | 4% | 0 | Rooms and accommodations |
| Moffat County | Moffat County Limits | 4% | 0 | Rooms and accommodations |
| Steamboat Springs | Steamboat Springs City located in the mountain community north of Walton Creek Rd and along Hwy 40 corridor inside the city limits. Contact City for location determination at (970) 871-8233. | 2% | 0 | Rooms and accommodations |
| Vail | Vail town limits | 1.4% | 0 | Rooms and accommodations |

County Lodging District Tax (CLD)

CLD tax is remitted quarterly on the DR 1485, "County Lodging Tax Return." County Lodging Tax applies to lodging services including hotels, motels, condominiums and camping spaces.

| CLD | Boundaries | CLD Tax Rate | Service Fee |
|--------------------|--|--------------|-------------|
| Alamosa County | Alamosa County limits | 1.9% | 0 |
| Archuleta County | Archuleta County limits (Pagosa Springs omitted) | 1.9% | 0 |
| Bent County | Bent County limits | 0.9% | 0 |
| Chaffee County | Chaffee County limits | 1.9% | 0 |
| Clear Creek County | Clear Creek County limits | 2% | 0 |
| Conejos County | Conejos County limits | 1.9% | 0 |
| Costilla County | Costilla County limits | 1.9% | 0 |
| Custer County | Custer County limits | 2% | 0 |
| Delta County | Delta County limits | 1.9% | 0 |

County Lodging District Tax (CLD) Continued

| CLD | Boundaries | CLD Tax Rate | Service Fee |
|-------------------|---|--------------|-------------|
| Fremont County | Fremont County limits | 2% | 0 |
| Grand County | Grand County limits (Winter Park omitted) | 1.8% | 0 |
| Hinsdale County | Hinsdale County limits | 1.9% | 0 |
| Huerfano County | Huerfano County limits | 2% | 0 |
| Jackson County | Jackson County limits | 2% | 0 |
| La Plata County | La Plata County limits (Durango omitted) | 1.9% | 0 |
| Lake County | Lake County limits | 1.9% | 0 |
| Lincoln County | Lincoln County limits | 2% | 0 |
| Logan County | Logan County limits (Sterling omitted) | 1.9% | 0 |
| Mineral County | Mineral County limits | 1.9% | 0 |
| Moffat County | Moffat County limits | 1.9% | 0 |
| Montezuma County | Montezuma County Limits (Cortez omitted) | 1.9% | 0 |
| Morgan County | Morgan County Limits | 1.9% | 0 |
| Prowers County | Prowers County Limits | 2% | 0 |
| Rio Blanco County | Rio Blanco County Limits | 1.9% | 0 |
| Rio Grande County | Rio Grande County Limits | 1.9% | 0 |
| Saguache County | Saguache County Limits | 1.9% | 0 |
| San Juan County | San Juan County Limits | 2% | 0 |
| San Miguel County | San Miguel County Limits (Mountain Village omitted) | 2% | 0 |

State-Collected City Sales Taxes

| City | County in which City is Located (see p. 7) | City Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate | Use Tax (paid to city or county) applies to: |
|-------------------|--|---------------------|---------------------|------------|--------------------|--|
| Aguilar | Las Animas | 3% | 1.5% | | 3% | Motor Vehicles, Building Materials |
| Akron | Washington | 2.5% | 3 1/3% | B,C,K | 2.5% | Motor Vehicles, Building Materials |
| Alma | Park | 3% | 3 1/3% | | None | |
| Antonito | Conejos | 4% | 3 1/3% | | None | |
| Ault | Weld | 3% | 0 | | 3% | Motor Vehicles, Building Materials |
| Basalt | Eagle, Pitkin | 3% | 3 1/3% | | None | |
| Bayfield | La Plata | 3% | 3 1/3% | | None | |
| Bennett | Adams, Arapahoe | 4% | 3 1/3% | | 2% | Building Materials |
| Berthoud | Larimer, Weld | 3% | 3 1/3% | | 3% | Motor Vehicles, Building Materials |
| Blanca | Costilla | 3% | 3 1/3% | B,C,K | None | |
| Blue River | Summit | 2.5% | 2% | | None | |
| Brush | Morgan | 4% | 3 1/3% | | 4% | Motor Vehicles, Building Materials |
| Buena Vista | Chaffee | 2.5% | 3 1/3% | | None | |
| Burlington | Kit Carson | 2% | 3 1/3% | A,B,C,E,K | 2% | Motor Vehicles, Building Materials |
| Calhan | El Paso | 3% | 3 1/3% | A,B,C,K | 3% | Motor Vehicles, Building Materials |
| Castle Pines | Douglas | 2.75% ⁵ | 3 1/3% | A,C,D | 2.75% ⁵ | Motor Vehicles, Building Materials |
| Cedaredge | Delta | 2% | 3 1/3% | C,D | 2% | Motor Vehicles, Building Materials |
| Center | Rio Grande, Saguache | 2% | 3 1/3% | C | None | |
| Cheyenne Wells | Cheyenne | 2% | 3 1/3% | A,B,C,D,K | 2% | Motor Vehicles, Building Materials |
| Collbran | Mesa | 2% | 3 1/3% | A,B,C,K | None | |
| Columbine Valley | Arapahoe | 3% | 3 1/3% | A,B,C,K | 3% | Motor Vehicles, Building Materials |
| Craig | Moffat | 2.25% | 3 1/3% | | None | |
| Crawford | Delta | 2% | 3 1/3% | | None | |
| Creede | Mineral | 2% | 3 1/3% | | None | |
| Crestone | Saguache | 3% | 0 | | None | |
| Cripple Creek | Teller | 2.3% | 0 | A | None | |
| De Beque | Mesa | 2% | 3 1/3% | A,B,C,K | 2% | Building Materials |
| Del Norte | Rio Grande | 2% | 3 1/3% | | None | |
| Dillon | Summit | 2.5% | 0 | | None | |
| Dinosaur | Moffat | 2.1% | 3 1/3% | C,D | None | |
| Dolores | Montezuma | 3.5% | 0 | | None | |
| Dove Creek | Dolores | 2% | 3 1/3% | C | 1% | Motor Vehicles |

(Continued on page 5)

State-Collected City Sales Taxes (Continued)

| City | County in which City is Located (see p. 7) | City Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate | Use Tax (paid to city or county) applies to: |
|------------------------------|--|---------------------|---------------------|-------------------|--------------|--|
| Eads | Kiowa | 2% | 3 1/3% | | 2% | Motor Vehicles, Building Materials |
| Eagle | Eagle | 4% | 3 1/3% | | 4% | Building Materials |
| Eaton | Weld | 3% | 3 1/3% | | 3% | Building Materials |
| Elizabeth | Elbert | 4% | 3 1/3% | | 3% | Motor Vehicles, Building Materials |
| Empire | Clear Creek | 3% | 0 | | 3% | Motor Vehicles, Building Materials |
| Erie | Boulder, Weld | 3.5% | 3 1/3% | B,C,D,K | 3.5% | Motor Vehicles, Building Materials |
| Estes Park | Larimer | 5% | 3 1/3% | | 2% | Motor Vehicles |
| Fairplay | Park | 4% | 3 1/3% | A | None | |
| Firestone | Weld | 3% ⁵ | 0 | A,B,K | 2% | Motor Vehicles, Building Materials |
| Flagler | Kit Carson | 2% | 3 1/3% | B,C,K | None | |
| Fleming | Logan | 2% | 2.22% | B,C,D,E,G,H,K,L,M | None | |
| Florence | Fremont | 2.5% | 3 1/3% | | 2.5% | Motor Vehicles, Building Materials |
| Fort Lupton | Weld | 4% | 3 1/3% | | 4% | Motor Vehicles, Building Materials |
| Fort Morgan | Morgan | 3% | 3 1/3% | | 3% | Motor Vehicles, Building Materials |
| Fountain | El Paso | 3.75% | 0 | A,B,C,K | 2% | Motor Vehicles, Building Materials |
| Fowler | Otero | 3% | 3 1/3% | B,C,K | 2% | Motor Vehicles |
| Foxfield | Arapahoe | 3.75% | 0 | A,B,C,K | 3% | Building Materials |
| Fraser | Grand | 5% | 0 | | 4% | Motor Vehicles, Building Materials |
| Frederick | Weld | 2.5% | 3 1/3% | A,B,C,K | 2.5% | Motor Vehicles, Building Materials |
| Fruita | Mesa | 3% | 3 1/3% | A,E | 3% | Motor Vehicles, Building Materials |
| Garden City | Weld | 3% | 3 1/3% | | None | |
| Georgetown | Clear Creek | 4% | 0 | | 3% | Motor Vehicles |
| Gilcrest | Weld | 4% | 3% | | 4% | Motor Vehicles, Building Materials |
| Granada | Prowers | 2% | 3 1/3% | | 2% | Motor Vehicles, Building Materials |
| Granby | Grand | 4% | 3 1/3% | L | 4% | Motor Vehicles, Building Materials |
| Grand Lake | Grand | 4% | 3 1/3% | | 4% | Motor Vehicles, Building Materials |
| Green Mountain Falls | El Paso, Teller | 3% | 2% | | 3% | Motor Vehicles, Building Materials |
| Haxtun | Phillips | 2.5% | 3 1/3% | | 2.5% | Motor Vehicles, Building Materials |
| Hayden | Routt | 4% | 3 1/3% | | 2% | Building Materials |
| Holly | Prowers | 3% | 3 1/3% | | None | |
| Holyoke | Phillips | 1.5% | 3 1/3% | | 1.5% | Motor Vehicles, Building Materials |
| Hooper | Alamosa | 2% | 0 | C | None | |
| Hot Sulphur Springs | Grand | 4% | 3 1/3% | A,B,C,K | None | |
| Hotchkiss | Delta | 2% | 3 1/3% | | None | |
| Hudson | Weld | 4% | 3 1/3% | A | 4% | Building Materials |
| Hugo | Lincoln | 2% | 3 1/3% | B,K | 2% | Motor Vehicles, Building Materials |
| Idaho Springs | Clear Creek | 4% | 0 | | 3% | Motor Vehicles, Building Materials |
| Ignacio | La Plata | 2% | 3 1/3% | | None | |
| Johnstown | Larimer, Weld | 3% | 3 1/3% | | 3% | Motor Vehicles, Building Materials |
| Julesburg | Sedgwick | 1% | 3 1/3% | | 1% | Motor Vehicles, Building Materials |
| Keenesburg | Weld | 3% | 3 1/3% | A | 3% | Building Materials |
| Kersey | Weld | 3.6% | 3 1/3% | | 3.6% | Building Materials |
| Kiowa | Elbert | 1.5% | 3 1/3% | | 1.5% | Building Materials |
| Kit Carson | Cheyenne | 2% | 3 1/3% | | 2% | Motor Vehicles, Building Materials |
| Kremmling | Grand | 4% | 3 1/3% | | None | |
| Lakeside | Jefferson | 2.1% ⁵ | 0 | | None | |
| La Jara | Conejos | 3% | 3 1/3% | | 3% | Motor Vehicles, Building Materials |
| La Salle | Weld | 3.5% | 3 1/3% | | 2% | Motor Vehicles, Building Materials |
| La Veta | Huerfano | 3.5% | 3 1/3% | | None | |
| Las Animas | Bent | 3% | 3 1/3% | | 3% | Motor Vehicles, Building Materials |
| Limon | Lincoln | 2% | 3 1/3% | D,E,M | 2% | Motor Vehicles, Building Materials |
| Lochbuie | Adams, Weld | 4% | 0 | | 2% | Motor Vehicles, Building Materials |
| Log Lane Village | Morgan | 3% | 0 | | 3% | Motor Vehicles, Building Materials |
| Lyons | Boulder | 3.5% | 3 1/3% | | 3% | Motor Vehicles, Building Materials |
| Manassa | Conejos | 1% | 3 1/3% | | None | |
| Mancos | Montezuma | 4% | 0 | | None | |
| Manitou Springs ¹ | El Paso | 3.9% | 0 | | 3.8% | Motor Vehicles, Building Materials |
| Manzanola | Otero | 2% | 3 1/3% | A,B,C,K | 2% | Motor Vehicles |
| Marble | Gunnison | 2% | 3 1/3% | | None | |
| Mead | Weld | 2% | 0 | A,B,C,K | 2% | Motor Vehicles, Building Materials |

(Continued on page 6)

State-Collected City Sales Taxes (Continued)

| City | County in which City is Located (see p. 7) | City Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate | Use Tax (paid to city or county) applies to: |
|----------------|--|---------------------|---------------------|---------------------|--------------|--|
| Milliken | Weld | 2.5% | 3 1/3% | | 2.5% | Motor Vehicles, Building Materials |
| Minturn | Eagle | 4% | 0 | | None | |
| Moffat | Saguache | 2% | 3 1/3% | C,D,E,G,H | None | |
| Monte Vista | Rio Grande | 2% | 3 1/3% | | None | |
| Montezuma | Summit | 2% | 3 | | None | |
| Monument | El Paso | 3% | 3 1/3% | A,B,C,K | 2% | Motor Vehicles, Building Materials |
| Morrison | Jefferson | 3.75% | 3 1/3% | | 3.75% | Motor Vehicles, Building Materials |
| Mountain View | Jefferson | 4% | 0 | | 3% | Motor Vehicles, Building Materials |
| Naturita | Montrose | 4% | 3 1/3% | | 3% | Motor Vehicles, Building Materials |
| Nederland | Boulder | 3.75% | 0 | | 3% | Motor Vehicles, Building Materials |
| New Castle | Garfield | 3.5% | 3 1/3% | | 2% | Building Materials |
| Norwood | San Miguel | 3% | 3 1/3% | C | None | |
| Nucla | Montrose | 4% | 3 1/3% | | 2% | Motor Vehicles |
| Nunn | Weld | 2% | 0 | | 2% | Motor Vehicles, Building Materials |
| Oak Creek | Routt | 3% | 3 1/3% | | None | |
| Olathe | Montrose | 4% | 3 1/3% | | 1% | Motor Vehicles, Building Materials |
| Ordway | Crowley | 2% | 3 1/3% | | 2% | Motor Vehicles, Building Materials |
| Otis | Washington | 2% | 3 1/3% | | 2% | Motor Vehicles, Building Materials |
| Ouray | Ouray | 4% | 3 1/3% | | None | |
| Ovid | Sedgwick | 1% | 3 1/3% | | 1% | Motor Vehicles, Building Materials |
| Palisade | Mesa | 2% | 3 1/3% | A,B,C,K | None | |
| Palmer Lake | El Paso | 3% | 3 1/3% | A | 3% | Motor Vehicles, Building Materials |
| Paonia | Delta | 2% | 3 1/3% | | None | |
| Parachute | Garfield | 3.75% | 0 | | 3.75% | Building Materials |
| Pierce | Weld | 2% | 3 1/3% | B,K | 2% | Motor Vehicles, Building Materials |
| Pitkin | Gunnison | 3% | 0 | | None | |
| Platteville | Weld | 3% | 3 1/3% | | 2% | Building Materials |
| Poncha Springs | Chaffee | 2% | 3 1/3% | | 2% | Building Materials |
| Red Cliff | Eagle | 3% | 3 1/3% | | None | |
| Rico | Dolores | 5% | 0 | | None | |
| Rocky Ford | Otero | 4% | 3% | E | 3% | Motor Vehicles, Building Materials |
| Romeo | Conejos | 1% | 3 1/3% | | None | |
| Saguache | Saguache | 3% | 3 1/3% | | None | |
| Salida | Chaffee | 3% | 0 | | None | |
| San Luis | Costilla | 3% | 3 1/3% | A | None | |
| Sawpit | San Miguel | 3% | 0 | | 3% | Building Materials |
| Sedgwick | Sedgwick | 1% | 0 | B,C,K | None | |
| Seibert | Kit Carson | 2% | 3 1/3% | B,C,D,K | 2% | Motor Vehicles, Building Materials |
| Severance | Weld | 3% | 3 1/3% | C | 3% | Building Materials |
| Silt | Garfield | 3% | 3 1/3% | | 3% | Motor Vehicles, Building Materials |
| Silver Cliff | Custer | 2% | 3 1/3% | | 2% | Motor Vehicles, Building Materials |
| Silver Plume | Clear Creek | 3% | 3 1/3% | | None | |
| Silverton | San Juan | 1% | 0 | A,B,C,D,E,G,H,K,L,M | None | |
| Simla | Elbert | 4% | 3 1/3% | A,B,C,K | None | |
| South Fork | Rio Grande | 2% | 3 1/3% | C | None | |
| Springfield | Baca | 2% | 3 1/3% | | None | |
| Stratton | Kit Carson | 2% | 3 1/3% | A,B,C,D,K | None | |
| Superior | Boulder, Jefferson | 3.46% | 3.33% ⁷ | | 3.3% | Motor Vehicles, Building Materials |
| Trinidad | Las Animas | 4% | 3 1/3% | | 4% | Motor Vehicles, Building Materials |
| Victor | Teller | 3% | 0 | A,B,C,K | None | |
| Walden | Jackson | 1% | 3 1/3% | | None | |
| Walsenburg | Huerfano | 3% | 3 1/3% | | 3% | Motor Vehicles, Building Materials |
| Walsh | Baca | 3% | 3 1/3% | | None | |
| Ward | Boulder | 2% | 3 1/3% | | None | |
| Wellington | Larimer | 3% | 3 1/3% | C | 3% | Motor Vehicles, Building Materials |
| Westcliffe | Custer | 2% | 3 1/3% | | None | |
| Wiggins | Morgan | 2% | 3 1/3% | | None | |
| Wray | Yuma | 2.5% | 3 1/3% | | 2.5% | Motor Vehicles, Building Materials |
| Yampa | Routt | 2% | 3 1/3% | A,D,E,H | 2% | Motor Vehicles, Building Materials |
| Yuma | Yuma | 3% | 3 1/3% | | 3% | Motor Vehicles, Building Materials |

State-Collected Colorado County Sales Tax

Broomfield and Denver are self-collected counties. If a county is not listed, that county does not have a sales tax.

| County | County Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate | Use Tax (paid to city or county) applies to: |
|--------------------|-----------------------|---------------------|---------------------|-------------------|--|
| Adams | 0.75% | 0 | A,B,C,D,E,G,H,K | None | |
| Alamosa | 3% | 3 1/3% | | None | |
| Arapahoe | 0.25% | 0.5% | A,B,C,D,E,G,H,K,M | 0.25% | Motor Vehicles, Building Materials |
| Archuleta | 4% | 3 1/3% | | None | |
| Bent | 1% | 0 | | 1% | Motor Vehicles, Building Materials |
| Boulder | 0.985% | 0 | A,B,C,K | 0.985% | Motor Vehicles, Building Materials |
| Chaffee | 2.5% | 3% | E | None | |
| Clear Creek | 1% | 0 | | None | |
| Costilla | 1% | 0 | | None | |
| Crowley | 2% | 3 1/3% | | 2% | Motor Vehicles, Building Materials |
| Custer | 2% | 3 1/3% | A,B,C,K | 2% | Motor Vehicles, Building Materials |
| Delta | 2% | 3 1/3% | E,F | None | |
| Douglas | 1% | 2 1/3% ⁴ | A,B,C,D,E,G,K,L,M | 1% | Motor Vehicles, Building Materials |
| Eagle | 1.5% ² | 3 1/3% | A,B,C,K | None | |
| Elbert | 1% | 3 1/3% | A,B,C,D,E,G,H,K | 1% | Motor Vehicles, Building Materials |
| El Paso | 1.23% | 0 | A,B,C,K | 1.23% | Motor Vehicles, Building Materials |
| Fremont | 2.5% | 3 1/3% | A,B,C,D,E,G,H,K,M | 2.5% | Motor Vehicles, Building Materials |
| Garfield | 1% | 3 1/3% | A,B,C,K | None | |
| Grand | 1% | 3 1/3% | | None | |
| Gunnison | 1% | 3 1/3% | | None | |
| Hinsdale | 5% | 3 1/3% | | 4% | Motor Vehicles, Building Materials |
| Huerfano | 2% | 3 1/3% | | None | |
| Jackson | 4% | 3 1/3% | | None | |
| Jefferson | 0.5% | 3 1/3% | | None | |
| Lake | 4% | 3 1/3% | L | None | |
| La Plata | 2% | 3 1/3% | D,E,H,K,L,M | None | |
| Larimer | 0.65% | 2.22% | A,B,C,D,E,G,H,K | 0.65% | Motor Vehicles, Building Materials |
| Lincoln | 2% | 3 1/3% | | 2% | Motor Vehicles, Building Materials |
| Logan | 1% | 0 | E,M | 1% | Motor Vehicles, Building Materials |
| Mesa | 2% | 3 1/3% | A,B,C,D,E,G,H,K,L,M | 2% | Motor Vehicles, Building Materials |
| Mineral | 2.6% ³ | 3 1/3% | | 2% | Building Materials |
| Moffat | 2% | 3 1/3% | E, K, L, M | None | |
| Montrose | 1% | 3 1/3% | | 1% | Motor Vehicles, Building Materials |
| Otero | 1% | 3 1/3% | A,B,C,E,K | 1% | Motor Vehicles, Building Materials |
| Ouray | 2% | 3 1/3% | | None | |
| Park | 1% | 3 1/3% | A,B,C,D,K | None | |
| Phillips | 1% | 3 1/3% | E | 1% | Motor Vehicles, Building Materials |
| Pitkin | 3.6% ² | 0 | | 0.5% ⁸ | Motor Vehicles, Building Materials |
| Pitkin (in Basalt) | 2.6% ² | 0 | | 0.5% ⁸ | Motor Vehicles, Building Materials |
| Prowers | 1% | 3 1/3% | | 1% | Motor Vehicles, Building Materials |
| Pueblo | 1% | 3 1/3% | A,B,C,K | 1% | Motor Vehicles |
| Rio Blanco | 3.6% | 3 1/3% | C,D,E,M | 3.6% | Motor Vehicles, Building Materials |
| Rio Grande | 2.6% ³ | 3 1/3% | | None | |
| Routt | 1% | 3 1/3% | A,B,C,K | 1% | Motor Vehicles, Building Materials |
| Saguache | 1% | 0 | A,B,C,E,K | None | |
| San Juan | 5% | 3 1/3% | | None | |
| San Miguel | 1% | 3% | A,B,C,K | 1% | Building Materials |
| Sedgwick | 2% | 3 1/3% | A,B,D,E,G,H | 2% | Motor Vehicles, Building Materials |
| Summit | 2.75% ² | 3 1/3% | | None | |
| Teller | 1% | 3 1/3% | A,B,C,K | 1% | Motor Vehicles |
| Washington | 1.5% | 3 1/3% | A,B,D,E,G,H,K | 1.5% | Motor Vehicles, Building Materials |

Footnotes for State-Collected Cities and Counties

- 1 Contract city: For information regarding exemptions and use tax, contact the city directly.
- 2 Rate includes 0.5% Mass Transit System (MTS) in Eagle and Pitkin Counties and 0.75% in Summit County
- 3 Rate includes 0.6% Health Service District tax.
- 4 Cap of \$200 per month on service fee.
- 5 Reduced sales tax rate of purchases from certain areas subject to a Public Improvement Fee.
- 6 Use tax rate is allocated as Mass Transit Tax (MTS) only.
- 7 Cap of \$1,250 per month on service fee

Corrections or changes since January 1, 2016 in bold.

Home Rule Cities For Which The State Does Not Collect Local Sales Tax

| City | Address | Phone Number | County in which City is Located (see p. 7) | City Sales Tax Rate | Service Fee Allowed | License Fee |
|--|--|--------------|--|--|---------------------|-------------|
| Alamosa | PO Box 419, 300 Hunt Ave. Alamosa, CO 81101 | 719-589-2593 | Alamosa | 2% ⁶ | 2% ⁴ | \$15.00 |
| Arvada | 8101 Ralston Rd. Arvada, CO 80002 | 720-898-7100 | Adams, Jefferson | 3.46% | 3% ⁴ | 0 |
| Aspen | 130 S. Galena St. Aspen, CO 81611 | 970-920-5043 | Pitkin | 2.4% 2.1% ⁶ | 3.3% ^{4,6} | W |
| Aurora | 15151 E Alameda Pkwy, 1st Floor Aurora, CO 80012 | 303-739-7800 | Adams, Arapahoe Douglas | 3.75% | 0.5% | W |
| Avon | PO Box 975 Avon, CO 81620 | 970-748-4055 | Eagle | 4% ⁵ | 0 | 0 |
| Black Hawk ³ | PO Box 68 Black Hawk CO 80422 | 303-582-2283 | Gilpin | 5.5% 4% ⁶ | 0 | W |
| Boulder | 300 Hunt Ave Boulder, CO 80306 | 303-441-3050 | Boulder | 3.86% | 0 | \$25.00 |
| Breckenridge | PO Box 168 Breckenridge, CO 80424 | 970-453-2251 | Summit | 2.5% | 0 | W |
| Brighton | 500 South 4th Ave. Brighton, CO 80601 | 303-655-2041 | Adams, Weld | 3.75% | 3 1/3% ⁴ | \$15.00 |
| Broomfield | One DesCombes Dr. Broomfield, CO 80020 | 303-464-5811 | Broomfield | 4.15% | 3% ⁴ | 0 |
| Broomfield Flatiron Improvement District | One DesCombes Dr. Broomfield, CO 80020 | 303-464-5811 | Broomfield | 0.01% | 0 | 0 |
| Broomfield Arista Improvement District | One DesCombes Dr. Broomfield, CO 80020 | 303-464-5811 | Broomfield | 0.2% | 0 | 0 |
| Canon City | PO Box 1460 Canon City, CO 81215-1460 | 719-276-5252 | Fremont | 2% | 3 1/3% ⁴ | \$20.00 |
| Carbondale | 511 Colorado Ave. Carbondale, CO 81623 | 970-510-1204 | Garfield | 3.5% | 3 1/3% ⁴ | \$25.00 |
| Castle Rock | 100 North Wilcox Castle Rock, CO 80108 | 303-660-1397 | Douglas | 4% | 3 1/3% ⁴ | \$10.00 |
| Centennial | 13133 E Arapahoe Rd. Centennial, CO 80112 | 303-325-8000 | Arapahoe | 2.5% | 3% ⁴ | \$25.00 |
| Central City | Box 249 Central City, CO 80427 | 303-582-5251 | Gilpin | 4% | 3 1/3% | \$35.00 |
| Cherry Hills Village | 2450 E Quincy Cherry Hills Village, CO 80110 | 303-789-2541 | Arapahoe | 3% ⁶ 3.5% | 0.5% | W |
| Colorado Springs | PO Box 1575 MC225 Colorado Springs, CO 80901 | 719-385-5903 | El Paso | 3.12% | 0 | W |
| Commerce City | 7887 E 60th Ave. Commerce City, CO 80022-4199 | 303-289-3628 | Adams | 4.5% ⁸ | 2% ⁴ | \$20.00 |
| Cortez | 210 E Main St. Cortez, CO 81321 | 970-564-3402 | Montezuma | 4.05% | 1.3% | \$10.00 |
| Crested Butte | PO Box 39, 507 Maroon Ave Crested Butte, CO 81224 | 970-349-5338 | Gunnison | 4.5% | 1.5% | 0 |
| Dacono | 512 Cherry Ave PO Box 186, Dacono, CO 80514 | 303-833-2317 | Weld | 3% | 3 1/3% | W |
| Delta | PO Box 19, 360 Main St. Delta, CO 81416-0019 | 970-874-7908 | Delta | 3% | 0 | \$10.00 |
| Denver | 201 W Colfax Ave. Denver, CO 80202 | 720-913-9400 | Denver | 3.65% 4% ¹ 7.25% ³ | 0 | W |
| Durango | 949 2nd Ave. Durango, CO 81301 | 970-375-5010 | La Plata | 3% ¹ | 3 1/3% ⁴ | \$2.50 |
| Edgewater | 2401 Sheridan Blvd. Edgewater, CO 80214 | 303-238-7803 | Jefferson | 3.5% | 2% | \$50.00 |

(Continued on page 9)

Home Rule Cities For Which The State Does Not Collect Local Sales Tax (Continued)

| City | Address | Phone Number | County in which City is Located (see p. 7) | City Sales Tax Rate | Service Fee Allowed | License Fee |
|-------------------|--|-----------------------|---|-----------------------------|----------------------------|--------------------|
| Englewood | 1000 Englewood Pkwy. Englewood, CO 80110-2373 | 303-762-2409 | Arapahoe | 3.5% | .25% | \$25.00 |
| Evans | 1100 37th St. Evans, CO 80620 | 970-475-1109 | Weld | 3.5% | 3 1/3% ⁴ | \$25.00 |
| Federal Heights | 2380 W 90th Ave. Federal Heights, CO 80260 | 303-428-3526 | Adams | 4% | 0 | \$15.00 |
| Fort Collins | PO Box 580 Fort Collins, CO 80522-0580 | 970-221-6780 | Larimer | 3.85% 2.25% ² | 0 | 0 |
| Frisco | PO Box 4100 Frisco, CO 80443 | 970-668-9127 | Summit | 2% | 3 1/3% ⁴ | \$75.00 |
| Glendale | 950 S Birch St. Glendale, CO 80246 | 303-639-4706 | Arapahoe | 3.75% | 0 | W |
| Glenwood Springs | 101 W 8th St. Glenwood Springs, CO 81601 | 970-384-6420 | Garfield | 3.7% | 0 | \$25.00 |
| Golden | 911 10th St. Golden, CO 80401 | 303-384-8000 | Jefferson | 3% | 0 | \$20.00 |
| Grand Junction | 250 N 5th St. Grand Junction, CO 81501 | 970-244-1521 | Mesa | 2.75% | 3 1/3% | \$10.00 |
| Greeley | 1000 10th St. Greeley, CO 80631 | 970-350-9733 | Weld | 4.11% | 0 | 0 |
| Greenwood Village | 6060 S Quebec St. Greenwood Village, CO 80111-4591 | 303-486-8299 | Arapahoe | 3% | 0 | \$10.00 |
| Gunnison | PO Box 239 Gunnison, CO 81230 | 970-641-8162 | Gunnison | 4% | 4% | \$10.50 |
| Gypsum | PO Box 130 Gypsum, CO 81637 | 970-524-1753 | Eagle | 3% 3% ⁶ | 3 1/3% | 0 |
| Lafayette | 1290 S Public Rd. Lafayette, CO 80026 | 303-665-5588 X3314 | Boulder | 3.5% | 2.5% ⁴ | 0 |
| La Junta | PO Box 489 La Junta, CO 81050 | 719-384-5991 | Otero | 3% | 3% | 0 |
| Lakewood | 480 S Allison Pkwy. Lakewood, CO 80226-3127 | 303-987-7630 | Jefferson | 3% ⁵ | 0 | \$15.00 |
| Lamar | 102 E Parmenter St. Lamar, CO 81052 | 719-336-1370 | Prowers | 3% | 3 1/3% ⁴ | \$10.00 |
| Larkspur | PO Box 310 Larkspur, CO 80118 | 303-681-2324 | Douglas | 4% | 0 | \$25.00 |
| Littleton | 2255 W Berry Ave. Littleton, CO 80120 | 303-795-3768 | Arapahoe Douglas Jefferson | 3% | 2.5% ⁴ | 0 |
| Lone Tree | 9220 Kimmer Dr, Ste 100 Lone Tree, CO 80124 | 303-708-1818 | Douglas | 1.8125% | 0 | \$10.00 |
| Longmont | 350 Kimbark St. Longmont, CO 80501 | 303-651-8672 | Boulder | 3.275% | 3% ⁴ | \$25.00 |
| Louisville | 749 Main Louisville, CO 80027 | 303-335-4514 | Boulder | 3.5% | 0 | \$25.00 |
| Loveland | 500 E 3rd St., Ste 320 Loveland, CO 80537 | 970-962-2698 | Larimer | 3% ⁵ | 2% ⁴ | \$20.00 |
| Montrose | PO Box 790 Montrose, CO 81402 | 970-240-1400 | Montrose | 3.3% | 1.33% | \$35.00 |
| Mt. Crested Butte | PO Drawer 5800 Mt. Crested Butte, CO 81225-5800 | 970-349-6632 | Gunnison | 5% 3% ⁶ | 3 1/3% | W |
| Mountain Village | 455 Mountain Village Blvd, Ste A Mountain Village, CO 81435 | 970-369-6407 | San Miguel | 4.5% | 3 1/3% | W |
| Northglenn | 11701 Community Center Dr. Northglenn, CO 80233 | 303-450-8729 | Adams, Weld | 4% 3% ² | 1% | \$15.00 |

(Continued on page 10)

Home Rule Cities For Which The State Does Not Collect Local Sales Tax (Continued)

| City | Address | Phone Number | County in which City is Located (see p. 7) | City Sales Tax Rate | Service Fee Allowed | License Fee |
|--------------------|---|--------------|--|-----------------------|---------------------|---|
| Parker | 20120 E Mainstreet. Parker, CO 80138-7334 | 303-805-3228 | Douglas | 3% | 3 1/3% ⁴ | \$20.00 |
| Pueblo | PO Box 1427 Pueblo, CO 81002 | 719-553-2659 | Pueblo | 3.5% | 0 | \$50.00 |
| Ridgway | PO Box 10 Ridgway, CO 81432-0010 | 970-626-5308 | Ouray | 3.6% | 2 1/3% | \$25.00 |
| Rifle | PO Box 1908 Rifle CO 81650 | 970-625-2121 | Garfield | 4.25% | 0 | \$12.00 |
| Sheridan | 4101 S Federal Sheridan, CO 80110 | 303-762-2200 | Arapahoe | 3.5% | 0 | \$10.00 \$215.00 ⁹ \$65.00 ¹⁰ |
| Silverthorne | PO Box 1309 Silverthorne, CO 80498 | 970-262-7300 | Summit | 2% | 2 1/3% ⁴ | \$75.00 |
| Snowmass Village | PO Box 5010 Snowmass Village, CO 81615 | 970-923-3796 | Pitkin | 3.5% | 0 | \$85.00 |
| Steamboat Springs | PO Box 772869 Steamboat Springs, CO 80477-2869 | 970-871-8233 | Routt | 4.75% | 0 | \$25.00 |
| Sterling | PO Box 4000 Sterling, CO 80751 | 970-522-9700 | Logan | 3% | 0 | 0 |
| Telluride | PO Box 397 Telluride, CO 81435 | 970-728-2152 | San Miguel | 4.5% | 1.35% | 0 |
| Thornton | 9500 Civic Center Dr. Thornton, CO 80229 | 303-538-7400 | Adams | 3.75% | 3% ⁴ | 0 |
| Timnath | 4800 Goodman St. Timnath, CO 80547 | 970-224-3211 | Larimer | 3% | 3 1/3% | \$25.00 |
| Vail | 75 S Frontage Rd W Vail, CO 81657 | 970-479-2125 | Eagle | 4% | 0 | 0 |
| Westminster | 4800 W 92nd Ave. Westminster, CO 80031 | 303-658-2065 | Adams Jefferson | 3.85% | 0 | 0 |
| Wheat Ridge | 7500 W 29th Ave. Wheat Ridge, CO 80033-8001 | 303-235-2820 | Jefferson | 3% | 2% ⁴ | \$20.00 |
| Windsor | 301 Walnut Windsor, CO 80550 | 970-674-2486 | Larimer Weld | 3.95% ² | 2.33% ⁴ | \$10.00 ^{7,8} |
| Winter Park | PO Box 3327 Winter Park, CO 80482 | 970-726-8081 | Grand | 7% | 0 | \$60.00 |
| Woodland Park | PO Box 9045 Woodland Park, CO 80866-9045 | 719-687-9246 | Teller | 3% 1% ⁶ | 0 | \$50.00 |

Footnotes for Home Rule Cities

Direct contact with these home rule cities is suggested to receive up-to-date information concerning their tax rates, exemptions, license fees and procedures.

Corrections or changes since January 1, 2016 in bold.

- ¹ Sales tax on food & liquor for immediate consumption.
- ² Food for home consumption.
- ³ Automobile rentals for less than 30 days.
- ⁴ Cap at a certain amount.
- ⁵ Sales tax rate is reduced if purchases are made from certain areas subject to either a Public Improvement Fee (PIF) and/or Retail Sales Fee (RSF). All PIFs/RSFs imposed by home-rule cities are not listed in this publication. Contact the respective home-rule city for more details.
- ⁶ Use tax
- ⁷ Business license for businesses within city limits.
- ⁸ Business license for businesses outside city limits that do business within the city limits.
- ^w Contact the city directly.