

City of Boulder

Sales & Use Tax Revenue Report

August, 2013

Issued October 16, 2013

This report provides information and analysis related to 2013 August 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 Cheryl Pattelli, Director of Fiscal Services, at (303)441-3246 or cpattelli@bouldercolorado.gov.

Important Note: A tax remittance processing problem was experienced during July of 2012. Processing of a significant number of remittances was delayed and appeared in August 2012 results. Because we analyze based upon comparisons to both monthly and annual prior year results, 2012 data from some of the larger vendors was adjusted for the summary July and August comparisons included in this report. Even with this partial adjustment, the increases from the month of July 2012 to the month of July 2013, may be overstated. Conversely, the increases from the month of August 2012 to August 2013 may be understated. All data has been reconciled and YTD comparisons for August are consistent for timing in both comparison years.

REVENUE COMPARISONS TO COMPARABLE PERIOD IN PRIOR YEAR

As reflected in Table 1, Sales and Use Tax has increased from the 2012 base by 6.54%. Table 1 lists actual revenue for both comparative years.

TABLE 1

ACTUAL SALES AND USE TAX REVENUE

TAX CATEGORY	% CHANGE IN REVENUE Increase/(Decrease)	% OF TOTAL
Sales Tax	5.70%	79.99%
Business/Consumer Use Tax	(2.55%)	8.52%
Construction Use Tax	28.03%	8.80%
Motor Vehicle Use Tax	4.70%	2.69%
Total Sales & Use Tax	6.54%	100.00%

ANALYSIS OF YEAR-TO-DATE RESULTS

- Retail Sales Tax – YTD retail receipts are up by 5.70%. A portion of this increase is due to business-to business sales that are one-time retail (not use tax) and will not reoccur on a monthly basis.
- Business/Consumer Use Tax – YTD revenue is down by 2.55%.
- Construction Use Tax – This category is up by 28.03%. Excluding Boulder Junction projects (the majority of which occurred in the 2012 “base” and are specifically dedicated to fund projects in that area), Construction Use Tax is up by 60.32%. This “adjusted” increase is due primarily due to a number of large one-time projects. It is important to note that these projects, though generating significant revenue in 2013, will probably not be duplicated in the continuing “base” that funds City services in future years.
- Motor Vehicle Use Tax is up by 4.70%.

DETAILED ANALYSIS OF MAJOR CATEGORIES

The following monthly information is provided to enable identification of trends in the various categories.

Retail Sales Tax – August YTD retail sales tax revenue was up by 5.70% from that received in 2012. A portion of this increase was due to business-to-business sales which are one-time in nature and do not occur on an ongoing basis throughout the year. Without these payments retail sales tax was up 4.15%. Ongoing consumer retail results continue to be somewhat less robust.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
3.61%	13.56%	6.18%	1.94%	3.48%	9.10%	10.98%	(1.67%)

Food Stores - Retail sales tax revenue for food stores is up by 2.19% YTD. A portion of the variable performance is due to timing issues where the vendor files 13 tax returns per year and the extra return does not occur in the same month each year.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
(7.02%)	19.74%	(7.91%)	(1.22%)	1.18%	7.79%	5.76%	(20.65%)

Sales at **Eating Places** are both an important revenue source (Eating Places comprise approximately 13.00% of sales/use tax) and are usually a significant indicator of the health of the economy in the city. This discretionary category is often correlated with unemployment (disposable income) and consumer confidence. Total August YTD retail tax at Eating Places is up by 1.91%.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
2.24%	1.15%	2.18%	1.58%	(4.10%)	8.13%	9.95%	(4.42%)

Apparel Store retail sales are up by 0.17% YTD.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
9.08%	(3.08%)	(1.11%)	(1.73%)	6.93%	9.12%	(1.69%)	(12.11%)

General Retail is up by 5.47% YTD. A significant portion of the increase in January and February is due to business-to-business sales and is not expected to reoccur on a monthly basis.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
15.69%	14.60%	2.18%	(0.28%)	(5.53%)	6.09%	10.20%	4.52%

Utilities (primarily retail sales tax on natural gas and electricity) are up by 7.00% YTD. Tax on Public Utilities comprises approximately 5.00% of total sales and use tax revenue.

Three factors appear to be impacting tax on natural gas and electricity sales: 1) base rates have increased; 2) natural gas cost (impacting the “fuel cost adjustment”) used for heating and for the generation of electricity are increasing; and 3) conservation may be impacting the volume of usage. According to an article in the June 18, 2013 *Denver Post*, the average electricity bill for the 2013 summer quarter is projected to rise almost 6 percent... when compared with the summer of 2012. In the past 12 months, the spot price of natural gas on the New York Mercantile Exchange has risen more than 47 percent. Last year the natural-gas price hit a 10-year-low. The cost of fuel is just one part of the monthly gas and electric bill, but it is directly passed to customers through the Commodity Adjustment.

Even as natural gas prices and rates increase, the direction for this category may be uncertain if conservation strategies are successful and businesses significantly cut their energy use. According to a 2006 study by the City of Boulder, commercial and industrial sector energy use makes up 83% of Boulder's energy use.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
(0.18%)	2.82%	3.18%	26.98%	21.01%	10.70%	3.98%	(2.13%)

MEDICAL MARIJUANA BUSINESS SALES TAX

Total YTD retail sales tax revenue collected in this category is \$596,002, up by 19.10% from 2012. Monthly sales tax revenue, and the percentage change from the same time period in 2012, is presented below. This industry segment represents less than one half one percent of total sales/use tax collections.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
\$66,591	\$70,084	\$81,364	\$73,574	\$69,421	\$73,714	75,094	86,156
24.94%	15.64%	27.19%	11.21%	(1.92%)	15.27%	25.87%	38.88%

Significant YTD increases / decreases by tax category are summarized in Table 2.

TABLE 2

2013 RETAIL SALES TAX (% Change in Comparable YTD Collections)	
<p>STRENGTHS:</p> <ul style="list-style-type: none"> ▪ Food Stores up by 2.19% ▪ Eating Places up by 1.91% ▪ Apparel Stores up by 0.17% ▪ General Retail up by 5.47% ▪ Transportation/Utilities up by 9.98% ▪ Automotive Trade up by 15.85% ▪ Building Material Retail up by 7.62% ▪ Computer Related Business up by 47.58% ▪ BVRC (excl 29th St) up by 5.13% ▪ TwentyNinth St up by 2.34% ▪ Table Mesa up by 3.89% ▪ All Other Boulder up by 14.70% ▪ Metro Denver up by 2.27% ▪ Out of State up by 11.80% ▪ Gunbarrel Industrial up by 17.26% ▪ Gunbarrel Commercial up by 4.67% ▪ Pearl Street Mall up by 4.32% ▪ Boulder Industrial up by 19.60% ▪ Public Utilities up by 7.00% 	<p>WEAKNESSES:</p> <ul style="list-style-type: none"> ▪ Home Furnishings down by 4.45% ▪ Consumer Electronics down by 19.49% ▪ Univ. of Colorado down by 1.28% ▪ Downtown down by 3.18% ▪ UHGID (the "hill") down by 2.72% ▪ N. 28th St. Commercial down by 4.62% ▪ Basemar down by 0.41% ▪ The Meadows down by 8.22%

2013 USE TAX (% Change in YTD Comparable Collections)	
<p>STRENGTHS:</p> <ul style="list-style-type: none"> ▪ Motor Vehicle Use Tax up by 4.70% ▪ Construction Use Tax up by 28.03% (when adjusted to exclude dedicated Boulder Junction tax, up by 60.32%) 	<p>WEAKNESSES</p> <ul style="list-style-type: none"> ▪ Business Use Tax down by 2.55%

ACCOMMODATION TAX

Total year 2013 Accommodation Tax revenue is up by 4.99% from the same period in 2012.

ADMISSIONS TAX

Total year 2013 Admission Tax revenue is up by 2.94% from the same period in 2012.

REVIEW OF VARIOUS ECONOMIC DATA & PREDICTIONS FOR THE FUTURE

The *September 2013 Focus Colorado: Economic and Revenue Forecast* by the Colorado Legislative Council Staff continues to be generally positive:

Although Colorado's economy continues to outpace the national economy, the pace of growth slowed somewhat through the summer of 2013. The unemployment rate has begun to level off, potentially indicating a slowdown in entrepreneurial activity and farm employment. Personal income, wages and consumer spending continued to grow through the first half of the year, but at slower rates than in 2012 as households and businesses responded to changes in federal fiscal policy and economic uncertainty. Economic activity is expected to gain momentum in 2014 and 2015.

(However)...the economic impact of Colorado's floods is not yet known. In general, natural disasters tend to cause a sharp drop in economic activity during and immediately after the disaster, followed by a rebound to the pre-disaster trend as resources are poured into restoring and rebuilding damaged property and infrastructure. The floods will redistribute economic activity across geographic regions, between industries, and over time. In the short run, employment, income, and retail trade will increase in the construction, building materials, automobile sales and repair, lodging, and food industries at the expense of other sectors. In the long run, new investment in residential, commercial, and public infrastructure should provide a boost to economic growth.

Federal fiscal policy continues to constrain economic growth. Certain areas of the state will feel the effects of federal spending cuts more than others. Regions with higher concentrations of federal workers, like Colorado Springs and Boulder, will be impacted as employees are furloughed or pay is reduced.

The following information also looks forward to the state of the 2013 economy and discusses some of the positive events and the continuing negative pressures that will impact City of Boulder sales and use tax revenue.

The October 2, 2013 *Boulder County Business Report* indicates that the Business-confidence index has waned:

The confidence of Colorado business leaders has slightly declined going into the fourth quarter as uncertainty surrounds the government shutdown and the federal deficit increase, according to the most recent Leeds Business Confidence Index released Tuesday by the University of Colorado Boulder's Leeds School of Business.

The fourth-quarter index posted a reading of 59.3, which is a decrease from 60.5 last quarter but still near a post-recession high. Expectations measured positive - at 50 or higher - for all of the metrics measured by the index, which include the national economy, state economy, industry sales, industry profits, capital expenditures and hiring plans.

These across-the-board positive standings come after the national economy and industry hiring plans categories were in negative territory just three quarters ago.

"Business leaders remained optimistic overall, despite confidence being tested by uncertainty coming out of Washington," said economist Richard Wobbekind, executive director of the Business Research Division. "Coupling business confidence with other economic metrics, Colorado looks to be on a stable growth trajectory."

Confidence in the national economy was the most significant finding revealed in this quarter's numbers, especially given underlying federal budget uncertainty, according to Wobbekind. Confidence in the national economy fell 2.6 points to 55.5 in the fourth quarter, down from 58.1 last quarter.

Confidence in the state economy, which decreased to 63.9 in the fourth quarter from 64.6 last quarter, outpaces that of the national economy. The outpacing of confidence in Colorado's economy compared with the national economy is a 34-quarter trend, based on LBCI results.

Business leaders' sales expectations for the fourth quarter came in at 62, down from 63.7 for the third quarter, while the profits metric increased slightly.

The capital expenditures index fell to 57.4 for the fourth quarter, down from 59.3 for the third quarter. The hiring plans index decreased to 57.8, down from 58.9 last quarter.

Subsequent to the aforementioned Leeds survey, on October 2, 2013, the *Boulder County Business Report* stated that 3,600 local federal lab workers have been furloughed:

About 3,600 federal laboratory workers in Boulder County were placed on furlough Tuesday following the shutdown of the U.S. government Monday night. The shutdown came after members of the U.S. House and Senate failed to reach a budget-spending agreement.

Of the federal lab employees in Boulder County, about 3,150 are full time, 416 are part timers and students, and 31 are contract workers, according to Meg Collins, managing director of CO-LABS, which stands for Colorado Leveraging Assets for Better Science.

Federal labs in Boulder County generated about \$743 million in economic impact to the region in fiscal year 2012, according to a report from CO-LABS, a nonprofit group that promotes the state's 30 federally funded labs and research sites. Boulder County's federal laboratory workers made \$388.3 million in salary in fiscal year 2012, according to the report.

Federal research labs in Boulder include the National Telecommunications and Information Administration, the Cooperative Institute for Research in Environmental Sciences, the Joint Institute for Laboratory Astrophysics, the Laboratory for Atmospheric and Space Physics, the National Ecological Observatory Network, the National Institute of Standards and Technology, the National Oceanic and Atmospheric Administration and the University Corporation for Atmospheric Research, as well as several associated divisions.

NOAA led the way in state economic impact, providing \$277.7 million in impact to Colorado and employing 867 full-time workers in 2012. NIST provided \$187.7 million in impact. LASP added \$159.3 million, and CIRES provided \$111.8 million in economic impact.

Across the country, 800,000 federal workers were furloughed Tuesday. National parks, monuments, museums and federal offices were closed. Air-traffic controllers, including those at a regional center in Longmont, prison guards and Border Patrol agents will remain on the job, although they may not get paid.

According to the *Confidence Board Consumer Confidence Survey* published September 24, 2013, consumer confidence fell slightly in September:

The Conference Board Consumer Confidence Index®, which had increased slightly in August, decreased in September. The Index now stands at 79.7 (1985=100), down from 81.8 in August. The Present Situation Index grew to 73.2 from 70.9. The Expectations Index fell to 84.1 from 89.0 last month.

Says Lynn Franco, Director of Economic Indicators: “Consumer Confidence decreased in September as concerns about the short-term outlook for both jobs and earnings resurfaced, while expectations for future business conditions were little changed. Consumers’ assessment of current business and labor market conditions, however, was more positive. While overall economic conditions appear to have moderately improved, consumers are uncertain that the momentum can be sustained in the months ahead.”

Consumers’ expectations, which had increased in August, declined in September. The percentage of consumers expecting business conditions to improve over the next six months edged up to 20.9 percent from 20.6 percent, while those expecting business conditions to worsen was virtually unchanged at 11.0 percent.

Consumers’ outlook for the labor market, however, grew more pessimistic. Those anticipating more jobs in the months ahead decreased to 16.9 percent from 17.5 percent, while those anticipating fewer jobs increased to 19.7 percent from 17.2 percent. The proportion of consumers expecting their incomes to increase declined to 15.4 percent from 17.5 percent.

On a more positive note, unemployment rates improved in August, according to a September 20, 2013 article in the *Boulder County Business Report*:

The unemployment rates in Boulder and Broomfield counties dropped for the second month in a row, according to data released Friday by the Colorado Department of Labor and Employment.

Boulder County’s rate dropped from 5.4 percent in July to 5.1 percent in August – one percentage point lower than the same month a year ago.

Broomfield County’s rate dropped from 6.3 percent in July to 6.0 percent in August, also a full percentage point lower than a year ago.

The state’s unemployment also showed improvement from a year ago, going from 8.0 percent in July to 7.0 percent in August.

According to an October 2, 2013 report by in *Bloomberg*, the *National Retail Federation*, predicts that Holiday Season national retail sales may climb only 3.9%:

U.S. retail sales may increase 3.9 percent during the holiday season, as political and economic uncertainties damp consumer confidence, the National Retail Federation said.

Sales may rise to \$602.1 billion in November and December, Washington-based NRF said today in a statement. The increase is slightly higher than last year’s 3.5 percent gain and the 10-year average of 3.3 percent, NRF said. Stores may hire 720,000 to 780,000 seasonal employees, compared with 720,500 last year, the group also said.

The first partial government shutdown in 17 years and the prospect of a lengthy budget fight could jeopardize the economic recovery and cool consumer sentiment, the auto market and sales of luxury goods. The economy has shown positive signs as unemployment dropped in August to its lowest level since December 2008, while sales of previously owned homes rose in August and housing prices gained 15 percent from a year earlier.

“We’re trying to balance looking at the whole year of relatively strong fundamentals underlying the economy against the uncertainty coming out of Washington and the significant unresolved issues that exist at a policy level,” NRF President Matthew Shay said in an interview. “We’re in for what could be a solid season, but we have to let the folks in Washington get out of their own way a little bit to let that happen.”

Online sales will rise as much as 15 percent to \$82 billion in November and December, the NRF’s shop.org arm projected. That would compare with an increase of 15.5 percent in e-commerce sales in the fourth quarter of last year, the NRF said, citing Commerce Department data.

The Federal work stoppage may subtract as much as 1.4 percentage points from economic growth, depending on its length, according to Guy LeBas, chief fixed income strategist at Janney Montgomery Scott, LLC.

In addition to the political uncertainty, consumers are contending with a 2 percentage-point increase in the payroll tax and rising mortgage rates, after the Federal Reserve signaled in May that it was prepared to start phasing out its monthly bond purchases this year.

While lower-income households have restrained purchases this year because of the increase in payroll tax, Shay said shoppers at all income levels this season will focus on value, whether in the form of discounts, quality or service.

Many retailers, from Macy’s Inc. to Nordstrom Inc. to Wal-Mart Stores Inc., missed second-quarter sales estimates and cut forecasts as consumers preferred to spend on bigger items like cars and home-related products.

The NRF’s projected increase in holiday sales compares with an estimated gain of 3.4 percent by the International Council of Shopping Centers last month, up from 3 percent in 2012. Deloitte LLP has projected sales may increase as much of 4.5 percent for November to January, led by non-store sales from online and catalog retailers, in line with the gain for last year.

Earlier in September, Chicago-based researcher ShopperTrak said sales in stores may advance 2.4 percent over the holidays, the smallest increase since 2009 as customers visit fewer stores. Customer traffic in November and December may decline 1.4 percent from the same period a year earlier, ShopperTrak also said.

To draw in shoppers, retailers may begin offering promotions as early as Nov. 1 this year to take advantage of a shorter holiday season, according to the researcher.

This year, there are 25 days between the day after Thanksgiving – known as Black Friday – and Christmas, compared with 31 days in 2012, and four instead of five weekends. Sales in November and December account for 20 percent to 40 percent of U.S. retailers’ annual revenue, according to the NRF.

The following projections are included in the September 30, 2013 publication of *Focus Colorado: Economic and Revenue Forecast* by the Colorado Legislative Council Staff:

	2011	2012	2013	2014	2015
Unemployment Rate	8.6%	8.0%	7.2%	6.9%	6.7%
Personal Income	6.1%	4.4%	3.9%	5.4%	5.6%
Wage and Salary Income	4.3%	4.7%	4.4%	5.1%	5.3%
Retail Trade Sales	6.8%	6.0%	3.4%	5.4%	6.5%

Denver-Boulder Inflation Rate	3.7%	1.9%	2.9%	3.2%	3.3%
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The September 20, 2013 publication, *The Colorado Outlook*, by the Governor's Office of State Planning and Budgeting includes the following forecast for the same financial parameters:

	2011	2012	2013	2014	2015
Unemployment Rate	8.6%	8.0%	6.9%	6.5%	5.9%
Personal Income	6.1%	4.2%	4.3%	5.4%	5.3%
Wage and Salary Income	4.3%	4.4%	4.8%	5.0%	5.1%
Retail Trade Sales	7.7%	5.4%	4.8%	5.4%	5.6%
Denver-Boulder Inflation Rate	3.7%	1.9%	2.6%	2.4%	2.6%

It is important to note that "Retail Trade Sales" on the State level are not strictly consistent with the taxable retail sales tax base of the City of Boulder. The State forecasts may include gasoline and some retail services that are not included in the City of Boulder tax base.

The report from the Governor's Office of State Planning and Budgeting includes a similar view of the Colorado economy:

With its diverse industries and high level of human capital, Colorado's economy has continued to show that it has established a solid foundation for growth. The state's growing energy and technology-related sectors continue to provide economic vitality. A rebound of new business formation has also been a key factor. Many state economic indicators are outperforming national averages. As a result, unemployment continues to come down from its high level.

Though the economy is growing, it continues to be vulnerable to adverse economic events. There remain unanswered questions regarding the effects of current monetary policy on financial markets and the broader economy. Any unexpected or appreciable changes in the stance of monetary policy may disrupt financial markets in particular and slow the rebounding housing market and other interest-rate sensitive activities, such as vehicle sales and business investment. Further, turmoil in the Middle East poses a risk through heightened economic uncertainty and additional increases in oil prices. Economic uncertainty may also arise with discussion of federal fiscal and debt issues this fall. Despite Colorado's better economic foundation, it is not insulated from these larger economic issues.

Total Net Sales/Use Tax Receipts by Tax Category	AUGUST YTD Actual			
	2012	2013	% Change	% of Total
Sales Tax	48,754,014	51,533,348	5.70%	79.99%
Business Use Tax	5,631,100	5,487,661	-2.55%	8.52%
Construction Sales/Use Tax	4,430,467	5,672,238	28.03%	8.80%
Motor Vehicle Use Tax	1,653,253	1,730,982	4.70%	2.69%
Total Sales and Use Tax	60,468,834	64,424,229	6.54%	100.00%

Total Net Sales/Use Tax Receipts by Industry Type	AUGUST YTD Actual			
	2012	2013	% Change	% of Total
Food Stores	8,308,317	8,531,438	2.69%	13.24%
Eating Places	8,521,530	8,674,454	1.79%	13.46%
Apparel Stores	2,287,489	2,286,893	-0.03%	3.55%
Home Furnishings	1,682,309	1,611,454	-4.21%	2.50%
General Retail	12,586,719	13,076,008	3.89%	20.30%
Transportation/Utilities	4,593,840	5,083,955	10.67%	7.89%
Automotive Trade	4,114,615	4,574,208	11.17%	7.10%
Building Material-Retail	2,165,765	2,287,913	5.64%	3.55%
Construction Firms Sales/Use Tax	4,079,548	4,862,966	19.20%	7.55%
Consumer Electronics	1,411,153	1,175,610	-16.69%	6.58%
Computer Related Business Sector	3,555,309	4,241,519	19.30%	12.45%
All Other	7,162,241	8,017,813	11.95%	0.00%
Total Sales and Use Tax	60,468,834	64,424,229	6.54%	100.00%

Total Net Sales/Use Tax Receipts by Geographic Area	AUGUST YTD Actual			
	2012	2013	% Change	% of Total
North Broadway	918,261	926,621	0.91%	1.44%
Downtown	4,157,486	4,165,879	0.20%	6.47%
Downtown Extension	450,375	460,543	2.26%	0.71%
UHGID (the "hill")	690,579	657,565	-4.78%	1.02%
East Downtown	414,083	429,414	3.70%	0.67%
N. 28th St. Commercial	2,968,929	2,975,939	0.24%	4.62%
N. Broadway Annex	300,514	517,369	72.16%	0.80%
University of Colorado	964,185	684,817	-28.97%	1.06%
Basemar	1,347,840	1,618,008	20.04%	2.51%
BVRC-Boulder Valley Regional Center	12,772,481	12,192,544	-4.54%	18.93%
29th Street	5,020,123	4,996,640	-0.47%	7.76%
Table Mesa	1,523,790	1,582,985	3.88%	2.46%
The Meadows	557,935	509,943	-8.60%	0.79%
All Other Boulder	3,243,502	3,923,582	20.97%	6.09%
Boulder County	657,903	713,074	8.39%	1.11%
Metro Denver	1,837,220	2,381,497	29.63%	3.70%
Colorado All Other	146,102	199,314	36.42%	0.31%
Out of State	6,163,731	6,673,666	8.27%	10.36%
Airport	18,798	51,715	175.11%	0.08%
Gunbarrel Industrial	3,460,105	3,530,292	2.03%	5.48%
Gunbarrel Commercial	728,821	761,431	4.47%	1.18%
Pearl Street Mall	1,812,849	1,885,605	4.01%	2.93%
Boulder Industrial	4,976,632	6,104,436	22.66%	9.48%
Unlicensed Receipts	681,238	1,514,163	122.27%	2.35%
County Clerk	1,653,253	1,730,982	4.70%	2.69%
Public Utilities	3,002,100	3,236,205	7.80%	5.02%
Total Sales and Use Tax	60,468,834	64,424,229	6.54%	100.00%

Miscellaneous Tax Statistics	AUGUST YTD Actual		
	2012	2013	% Change in Taxable Sales
Total Food Service Tax	427,951	407,195	-4.85%
Accommodations Tax	3,392,048	3,561,293	4.99%
Admissions Tax	389,549	401,007	2.94%
Trash Tax	867,195	882,300	1.74%

COMPARISON OF YEAR-TO-DATE ACTUAL REVENUE FOR THE YEAR 2013 TO COMPARABLE PERIOD IN 2012

USE TAX BY CATEGORY

SALES TAX BY CATEGORY

AUGUST YTD Actual			Standard Industrial Code	AUGUST YTD Actual		
2012	2013	% Change		2012	2013	% Change
37,940	79,932	110.68%	Food Stores	8,270,377	8,451,506	2.19%
114,588	106,537	-7.03%	Eating Places	8,406,942	8,567,917	1.91%
15,637	11,243	-28.10%	Apparel Stores	2,271,852	2,275,650	0.17%
3,937	7,791	97.89%	Home Furnishings	1,678,373	1,603,662	-4.45%
1,093,205	953,358	-12.79%	General Retail	11,493,514	12,122,650	5.47%
88,576	129,181	45.84%	Transportation/Utilities	4,505,263	4,954,774	9.98%
1,721,714	1,802,069	4.67%	Automotive Trade	2,392,901	2,772,138	15.85%
53,135	14,400	-72.90%	Building Material-Retail	2,112,630	2,273,513	7.62%
3,883,216	4,640,214	19.49%	Construction Use Tax	0	0	na
0	0	na	Construction Sales Tax	196,332	222,751	13.46%
25,484	59,976	135.35%	Consumer Electronics	1,385,668	1,115,634	-19.49%
2,329,827	2,433,014	4.43%	Computer Related Business	1,225,481	1,808,505	47.58%
2,347,560	2,653,167	13.02%	All Other	4,814,681	5,364,647	11.42%
11,714,820	12,890,881	10.04%	Total Sales and Use Tax	48,754,014	51,533,348	5.70%

USE TAX BY CATEGORY

SALES TAX BY CATEGORY

AUGUST YTD Actual			Geographic Code	AUGUST YTD Actual		
2012	2013	% Change		2012	2013	% Change
33,002	50,063	51.70%	North Broadway	885,259	876,558	-0.98%
153,490	289,192	88.41%	Downtown	4,003,996	3,876,687	-3.18%
10,978	32,858	199.31%	Downtown Extension	439,397	427,684	-2.67%
23,847	8,993	-62.29%	UHGID (the "hill")	666,732	648,572	-2.72%
41,897	37,535	-10.41%	East Downtown	372,186	391,879	5.29%
43,653	185,708	325.42%	N. 28th St. Commercial	2,925,276	2,790,231	-4.62%
2,476	232,880	9305.49%	N. Broadway Annex	298,038	284,489	-4.55%
270,728	225	-99.92%	University of Colorado	693,456	684,592	-1.28%
66,135	341,577	416.48%	Basemar	1,281,705	1,276,431	-0.41%
1,418,400	255,784	-81.97%	BVRC	11,354,081	11,936,760	5.13%
208,438	72,501	-65.22%	29th Street	4,811,685	4,924,139	2.34%
25,290	26,124	3.30%	Table Mesa	1,498,500	1,556,861	3.89%
12,706	9,505	-25.19%	The Meadows	545,229	500,438	-8.22%
1,432,946	1,846,935	28.89%	All Other Boulder	1,810,556	2,076,646	14.70%
60,435	77,777	28.70%	Boulder County	597,469	635,297	6.33%
259,434	767,872	195.98%	Metro Denver	1,577,786	1,613,625	2.27%
19,762	7,381	-62.65%	Colorado All Other	126,340	191,934	51.92%
839,607	721,427	-14.08%	Out of State	5,324,124	5,952,239	11.80%
7,735	36,106	366.79%	Airport	11,063	15,610	41.10%
2,818,626	2,778,099	-1.44%	Gunbarrel Industrial	641,480	752,192	17.26%
5,490	4,293	-21.80%	Gunbarrel Commercial	723,331	757,137	4.67%
30,443	26,215	-13.89%	Pearl Street Mall	1,782,407	1,859,390	4.32%
1,639,319	2,113,143	28.90%	Boulder Industrial	3,337,313	3,991,293	19.60%
592,157	1,166,003	96.91%	Unlicensed Receipts	89,082	348,160	290.83%
1,653,253	1,730,982	4.70%	County Clerk	0	0	na
44,575	71,704	60.86%	Public Utilities	2,957,526	3,164,501	7.00%
11,714,820	12,890,881	10.04%	Total Sales and Use Tax	48,754,014	51,533,348	5.70%

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	2006	4,734,249	4,845,436	5,537,253	4,659,458	4,892,331	6,129,363	4,737,773	5,237,757	6,156,056	4,950,305	4,387,847	7,691,618	63,949,446	7.10%
Rate Chg 3.41%>3.56%	2007	5,118,353	5,014,615	6,918,421	4,965,981	5,500,701	6,712,841	5,565,371	6,393,028	6,954,377	5,747,963	5,695,703	8,411,484	72,998,838	9.34%
Rate Chg 3.56%>3.41%	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	0.35%
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	-4.68%
	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	6,168,194	5,693,025	9,604,529	77,741,989	3.71%
	2013	5,557,163	5,824,808	7,171,949	5,707,649	6,197,302	7,968,604	6,161,076	6,844,797	0	0	0	0	51,533,348	-33.71%
Change from prior year (Month)		3.61%	13.96%	6.18%	1.94%	3.48%	9.10%	10.98%	-1.67%	-100.00%	-100.00%	-100.00%	-100.00%		
Change from prior year (YTD)		3.61%	8.48%	7.58%	6.19%	5.63%	6.33%	6.95%	5.70%	-8.40%	-17.47%	-24.37%	-33.71%		
CONSUMER USE TAX (includes Motor Vehicle)	2006	686,686	517,101	1,277,146	577,144	964,529	781,362	895,403	776,258	1,054,696	727,776	1,092,224	1,287,157	10,637,482	-4.43%
Rate Chg 3.56%>3.41%	2007	763,650	574,006	975,178	868,726	733,196	858,072	975,456	652,501	923,667	732,463	716,317	1,575,908	10,369,140	-6.63%
Rate 3.41%	2008	818,034	991,472	1,109,160	669,214	736,901	1,067,769	732,334	596,399	899,534	989,683	599,876	1,253,267	10,464,043	5.35%
	2009	909,558	657,250	1,062,567	997,891	531,724	750,819	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	662,362	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	0	0	0	0	7,218,643	-39.17%
Change from prior year (Month)		48.28%	-0.81%	13.86%	-11.30%	-24.76%	-6.77%	14.42%	-18.31%	-100.00%	-100.00%	-100.00%	-100.00%		
Change from prior year (YTD)		48.28%	23.65%	20.13%	11.02%	1.55%	0.02%	1.68%	-0.90%	-12.42%	-25.27%	-30.57%	-39.17%		
CONSTRUCTION USE TAX	2006	197,263	331,341	420,749	294,094	337,237	774,420	352,533	261,409	343,749	559,975	410,958	1,018,272	5,302,000	-5.28%
Rate Chg 3.41%>3.56%	2007	293,078	347,860	112,016	293,061	621,413	430,207	1,119,425	259,226	421,376	286,524	376,978	253,590	4,814,755	-13.02%
Rate Chg 3.56%>3.41%	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	-12.21%
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	6,550,954	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	0	0	0	0	5,672,238	-12.70%
Change from prior year (Month)		90.08%	-44.54%	-5.48%	14.62%	7.16%	93.91%	41.96%	150.09%	-100.00%	-100.00%	-100.00%	-100.00%		
Change from prior year (YTD)		90.08%	-19.63%	-17.76%	-12.14%	-10.11%	0.68%	6.51%	28.03%	16.87%	6.48%	-7.41%	-12.70%		
TOTAL FOR MONTH & CHANGE FROM PREVIOUS YEAR (MONTH & YTD)															
Rate 3.41%	2006	5,618,198	5,493,878	7,235,148	5,530,696	6,184,096	7,685,145	5,985,709	6,275,424	7,554,500	6,238,056	5,891,030	10,197,046	79,888,928	4.52%
Rate Chg 3.41%>3.56%	2007	6,175,081	5,936,481	8,005,615	6,147,768	6,855,311	8,001,120	7,660,252	7,304,754	8,299,420	6,766,951	6,788,999	10,240,982	88,162,732	5.73%
Rate Chg 3.56%>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	0.26%
Rate 3.41%	2009	6,774,033	5,428,789	7,337,653	6,852,249	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	92,620,411	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	0	0	0	0	64,424,229	-32.97%
Less Refunds	2005	-246	-66,044	-909	-2,666	-1,647	-10,080	-3,062	-4,207	-846	-1,586	0	-4,757	-96,051	
	2006	-40,302	-5,272	-22,761	-363	-5,099	0	0	-7,568	-806	-5,947	-406	-16,773	-105,296	
	2007	0	-38,291	-2,013	-729	-9,326	-14,547	-14,440	-677	0	-5,963	0	-5,015	-91,001	
	2008	-978	0	-46,974	-1,409	0	-2,375	-445	-9,493	-1,429	0	-48,521	-500	-112,123	
	2009	-3,335	0	0	-1,111	-602	-692	-967	-3,520	-2,747	-179,087	-65,331	-26,376	-283,770	
	2010	-3,469	-68,130	-35,924	-1,444	-43,920	-3,832	-1,648	-4,204	-7,969	0	-12,480	-214	-183,234	
	2011	-8,569	-2,479	-1,188	-2,918	0	0	-7,175	0	0	-162	0	-140,199	-162,690	
Adjusted total	2006	5,577,896	5,488,606	7,212,388	5,530,333	6,178,998	7,685,145	5,985,709	6,267,856	7,553,694	6,232,110	5,890,624	10,180,273	79,783,631	4.51%
Rate Chg 3.41%>3.56%	2007	6,175,081	5,898,190	8,003,602	6,147,039	6,845,984	7,986,572	7,645,812	7,304,077	8,299,420	6,760,988	6,788,999	10,235,967	88,091,731	5.76%
Rate Chg 3.56%>3.41%	2008	6,344,536	6,443,800	7,816,680	6,454,500	6,553,206	7,879,378	6,341,444	7,288,198	7,866,995	6,590,347	5,914,341	9,077,975	84,570,947	0.23%
Rate 3.41%	2009	6,770,698	5,428,789	7,337,653	6,850,938	5,942,327	8,213,602	6,785,337	7,763,080	7,315,140	5,955,985	5,960,860	10,856,109	85,180,517	0.72%
	2010	5,851,655	6,339,447	7,319,826	6,383,330	6,315,288	9,758,926	7,215,834	7,040,127	8,002,092	6,639,102	6,253,092	10,311,744	87,430,472	2.64%
	2011	7,255,806	6,061,763	8,000,739	6,595,647	8,709,205	8,535,347	6,885,348	7,758,275	8,809,664	6,783,693	6,911,348	10,131,897	92,438,731	5.73%
	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	3.97%
	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	0	0	0	0	64,424,229	-32.97%
% Change (month)		13.96%	-0.87%	6.55%	1.01%	-0.89%	10.87%	14.03%	8.24%	-100.00%	-100.00%	-100.00%	-100.00%		
% Change (YTD)		13.96%	5.98%	6.18%	4.92%	3.73%	5.10%	6.27%	6.54%	-7.11%	-16.80%	-23.90%	-32.97%		

Sales and Use Tax Revenues Generated on The Downtown Mall by SIC Code

	Food Stores	Eating Places	Apparel Stores	Home Furnish.	Gen. Merchandise	Construction	All Others	GRAND TOTAL
2010 (sales tax rate of 3.41%)								
January	2,907	62,112	18,620	8,360	29,998	6,432	3,562	131,992
February	4,934	63,870	26,728	7,068	31,430	6,503	2,829	143,362
March	5,413	81,927	30,585	8,491	45,465	9,378	481	181,740
April	3,428	76,004	29,722	7,802	43,112	56	4,041	164,166
May	3,590	85,933	40,603	10,357	52,938	51	5,221	198,693
June	4,102	95,790	44,278	9,998	61,426	253	8,312	224,159
July	3,965	104,152	50,702	13,606	63,259	43	4,245	239,970
August	3,894	104,284	46,725	13,341	62,225	544	8,845	239,658
September	4,941	86,504	39,108	10,526	54,668	1,009	6,041	202,796
October	3,963	92,428	47,439	11,616	51,685	302	7,410	214,843
November	3,618	68,818	35,717	13,757	50,914	46	5,863	178,734
December	6,150	71,324	47,243	30,082	95,979	27	7,971	258,776
2010 TOTAL	50904	993146	457470	145004	643101	24644	64822	2,379,091
2011 (sales tax rate of 3.41%)								
January	2,928	66,101	29,190	7,855	34,512	201	5,040	145,827
February	3,470	70,801	28,617	7,434	35,055	252	4,669	150,297
March	3,980	81,526	42,461	9,151	48,830	1,898	6,007	193,904
April	3,596	77,090	37,727	9,348	45,072	119	4,731	177,682
May	3,967	88,058	42,266	10,307	60,947	1,320	7,346	214,210
June	4,560	89,786	47,353	10,258	63,721	4,433	8,346	228,543
July	1,483	97,575	58,723	13,679	63,427	11,762	4,492	251,142
August	4,389	108,868	48,300	12,932	64,536	677	7,900	247,602
September	7,527	83,661	54,702	11,161	59,424	3,252	8,539	228,276
October	4,242	95,879	54,514	11,272	46,196	37	6,641	218,780
November	2,586	65,737	34,570	15,082	48,036	890	6,508	173,409
December	6,234	79,779	60,332	29,632	96,423	59	11,274	283,776
2011 TOTAL	48962	1004861	538754	148110	666178	24899	81493	2,513,448
2012 (sales tax rate of 3.41%)								
2012 TOTAL	55184	1287832	555044	147717	674189	18311	82826	2,821,103
2013 (sales tax rate of 3.41%)								
January	2,384	90,901	31,131	7,642	41,822	1,586	6,857	182,323
February	4,983	86,618	27,557	7,387	39,312	2,291	4,270	172,418
March	4,635	108,923	54,375	8,575	47,799	20	3,847	228,174
April	2,481	105,544	40,522	7,830	49,521	1,074	3,829	210,801
May	4,537	106,528	53,177	10,486	60,409	85	6,036	241,258
June	3,446	126,332	58,360	10,248	72,037	2,944	6,796	280,163
July	6,696	124,982	56,676	11,621	74,025	746	5,706	280,452
August	5,256	123,766	64,299	12,501	72,927	2,929	8,334	290,012
September	-	-	-	-	-	-	-	0
October	-	-	-	-	-	-	-	0
November	-	-	-	-	-	-	-	0
December	-	-	-	-	-	-	-	0
2013 TOTAL	34418	873594	386097	76290	457852	11675	45675	1,885,601

Sales Tax Revenues Generated on the Downtown Mall by SIC Code

	Food Stores	Eating Places	Apparel Stores	Home Furnish.	Gen. Merchandise	All Others	GRAND TOTAL
2010 (sales tax rate of 3.41%)							
January	2,887	61,993	18,517	8,360	29,928	3,562	125,248
February	4,915	63,679	26,728	7,068	31,386	2,829	136,605
March	5,283	81,945	30,545	8,491	45,318	185	171,768
April	3,422	75,866	29,722	7,802	43,003	4,004	163,820
May	3,576	85,387	38,919	10,357	52,906	5,221	196,365
June	4,084	95,665	41,999	9,998	61,284	7,036	220,066
July	3,947	103,856	49,875	13,606	63,089	4,229	238,601
August	3,879	104,056	46,461	13,341	62,110	8,845	238,691
September	4,917	86,231	38,978	10,526	54,647	5,814	201,202
October	3,945	91,629	47,398	11,616	51,647	7,405	213,641
November	3,574	68,609	35,638	13,757	50,133	5,863	177,575
December	6,116	71,073	47,241	30,082	95,938	7,584	258,091
2010 TOTAL	50,545	989,989	452,021	145,004	641,389	62,579	2,341,672
2011 (sales tax rate of 3.41%)							
January	2,910	65,957	29,095	7,855	34,487	5,040	145,344
February	3,445	70,664	28,221	7,434	35,022	4,669	149,455
March	3,953	81,375	42,432	9,151	48,677	5,177	190,818
April	3,584	76,801	37,647	9,348	45,038	4,731	177,149
May	3,961	87,915	42,068	10,307	60,908	7,346	212,506
June	4,554	89,625	46,433	10,258	63,676	7,857	222,489
July	1,483	97,097	58,311	13,679	63,350	4,492	238,414
August	4,351	108,588	48,068	12,932	64,455	7,900	246,294
September	7,474	82,235	52,979	11,161	59,355	7,930	221,207
October	4,201	95,669	54,453	11,272	46,123	6,641	218,360
November	2,549	65,522	34,524	15,082	47,903	6,506	172,084
December	6,169	79,392	60,316	29,632	96,299	9,392	281,241
2011 TOTAL	48,633	1,000,841	534,548	148,110	665,294	77,681	2,475,360
2012 (sales tax rate of 3.41%)							
2012 TOTAL	54,676	1,277,112	553,212	147,717	668,472	76,260	2,777,449
2013 (sales tax rate of 3.41%)							
January	2,371	90,449	30,728	7,642	41,481	4,938	177,609
February	4,966	86,268	26,262	7,387	39,036	4,152	168,071
March	4,599	108,576	54,250	8,575	47,728	3,724	227,452
April	2,460	104,357	40,083	7,830	49,460	3,775	207,965
May	4,472	104,775	53,053	10,486	60,344	5,997	239,127
June	3,425	125,845	57,695	10,248	71,962	5,863	275,038
July	6,673	124,038	56,534	11,621	73,650	5,608	278,124
August	5,229	123,237	63,898	12,501	72,838	8,298	286,001
September	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-
2013 TOTAL	34,195	867,545	382,503	76,266	492,495	42,385	1,031,890

Sales and Use Tax Revenues Generated in CAGID (Excluding the Mall) by SIC Code

	Food Stores	Eating Places	Apparel Stores	Home Furnish.	Gen. Merchandise	Auto. Transport.	Construction	All Others	GRAND TOTAL
2010 (sales tax rate of 3.41%)									
January	1,186	196,818	28,127	10,705	181,386	1,993	6,754	23,101	450,070
February	1,387	193,018	25,060	11,735	95,188	6,767	1,087	21,123	355,366
March	1,081	224,699	33,253	12,459	108,658	2,189	9,345	40,839	433,688
April	1,910	254,118	37,643	7,211	117,451	7,143	2,891	31,313	459,678
May	1,799	261,721	37,937	7,461	139,614	2,594	7,685	29,926	488,736
June	1,190	249,307	36,213	10,746	143,350	2,535	28,453	104,700	576,505
July	1,164	263,561	36,652	8,695	148,870	2,852	10,749	34,121	506,664
August	345	269,146	44,028	12,422	143,846	2,879	861	36,448	509,975
September	2,657	250,631	39,102	11,442	140,526	2,741	(1,469)	93,491	539,120
October	1,611	261,016	43,740	10,274	133,405	2,585	(395)	32,022	484,258
November	1,661	223,870	37,225	8,877	150,457	2,073	6,039	27,235	457,438
December	3,235	239,827	42,314	18,485	185,818	2,139	28,610	91,539	611,983
2010 TOTAL	19,226	2,887,730	441,293	130,513	1,688,569	38,490	100,610	565,858	5,873,483
2011 (sales tax rate of 3.41%)									
January	2,074	211,068	24,834	29,147	110,488	2,017	4,228	23,772	407,627
February	-	219,026	31,397	8,284	107,741	2,003	3,038	24,662	396,151
March	-	256,053	36,629	11,972	120,059	2,827	15,055	74,313	516,907
April	3,056	254,771	37,183	11,458	132,921	2,538	11,166	37,928	491,019
May	3,661	278,324	42,867	21,440	148,346	2,780	13,840	28,788	540,045
June	1,128	284,315	47,897	18,791	138,936	2,588	23,699	131,870	649,228
July	1,194	314,287	42,986	9,347	168,343	2,963	7,817	35,901	582,838
August	1,218	299,410	44,427	9,660	159,649	3,163	26,381	8,268	552,177
September	1,095	283,563	42,367	12,442	147,583	2,735	3,775	80,291	573,861
October	1,193	286,724	41,810	21,590	142,667	2,632	4,765	53,725	555,104
November	1,677	237,828	31,937	14,341	124,518	2,259	13,278	21,764	447,603
December	3,359	249,838	39,027	12,385	181,607	2,187	4,667	75,430	568,505
2011 TOTAL	19,655	3,175,205	463,360	180,856	1,682,856	30,693	131,708	596,712	6,281,065
2012 (sales tax rate of 3.41%)									
2012 TOTAL	30,389	3,262,719	469,321	196,012	1,747,183	32,464	116,176	597,014	6,451,278
2013 (sales tax rate of 3.41%)									
January	1,006	208,424	24,850	17,256	126,402	2,281	37,975	24,434	442,628
February	1,028	210,415	26,859	7,102	127,502	2,259	(214)	11,667	386,618
March	4,113	288,457	36,275	21,116	143,321	2,654	27,222	39,452	562,610
April	2,424	258,801	43,256	15,318	151,707	2,777	12,626	14,987	501,896
May	1,125	265,298	41,881	17,532	172,042	3,268	17,727	7,355	526,228
June	4,082	319,612	38,360	12,453	181,523	8,688	26,860	80,843	672,421
July	1,400	288,575	37,641	9,584	178,565	3,615	9,101	17,439	545,920
August	1,372	298,780	32,025	13,847	156,795	3,893	3,075	17,771	527,558
September	-	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-
2013 TOTAL	16,550	2,138,362	281,147	114,208	1,237,857	29,435	134,372	213,948	4,165,879

Sales Tax Revenues Generated in CAGID (Excluding the Mail) by SIC Code

	Food Stores	Eating Places	Apparel Stores	Home Furnish.	Gen. Merchandise	Auto. Transport.	Construction	All Others	GRAND TOTAL
2010 (sales tax rate of 3.41%)									
January	1,186	194,670	28,127	10,634	181,383	1,969	-	16,815	434,783
February	1,387	190,493	25,060	11,700	95,186	6,755	-	17,632	348,215
March	1,081	222,050	33,253	12,396	108,607	2,189	1,239	30,037	410,852
April	1,910	251,648	37,643	7,139	117,444	7,109	-	22,882	445,775
May	1,799	259,258	37,937	7,396	139,609	2,578	-	24,457	473,034
June	1,190	247,361	36,213	10,644	143,344	2,512	6	91,682	532,952
July	1,164	260,452	36,652	8,640	148,851	2,822	-	30,361	488,944
August	345	267,129	44,028	12,234	143,759	2,841	-	25,876	496,212
September	2,657	247,353	39,102	11,309	140,277	2,724	15	79,341	522,777
October	1,611	258,311	43,740	10,274	133,095	2,557	-	25,191	474,779
November	1,661	222,035	37,225	8,821	149,547	2,068	-	22,289	443,647
December	3,235	237,933	42,314	18,441	182,788	2,119	49	53,976	540,855
2010 TOTAL	19,226	2,858,692	441,293	129,630	1,683,890	38,244	1,309	440,540	5,612,824
2011 (sales tax rate of 3.41%)									
January	2,074	209,899	24,834	29,126	108,819	2,000	-	17,341	394,092
February	-	217,819	31,397	8,186	107,551	1,992	-	17,949	384,893
March	-	254,333	36,629	11,949	119,473	2,815	-	56,602	481,800
April	3,056	253,077	37,183	11,442	130,281	2,523	101	29,299	466,962
May	3,661	276,733	42,867	21,417	147,985	2,764	-	25,341	520,768
June	1,128	282,719	47,897	18,734	138,329	2,566	85	115,106	606,565
July	1,194	312,963	42,986	9,347	167,923	2,935	-	27,116	564,463
August	1,218	297,789	44,427	9,660	157,367	3,149	-	5,410	519,020
September	1,095	281,826	42,273	11,595	147,169	2,708	1	67,753	554,420
October	1,193	284,981	41,733	21,058	142,272	2,597	-	47,466	541,300
November	1,677	236,565	31,937	13,005	124,077	2,236	-	16,181	425,678
December	3,359	247,700	38,954	11,985	180,364	2,154	145	48,051	532,712
2011 TOTAL	19,655	3,156,402	463,117	177,502	1,671,611	30,438	333	473,615	5,992,673
2012 (sales tax rate of 3.41%)									
2012 TOTAL	30,389	3,206,102	468,356	173,873	1,738,783	32,204	333	483,357	6,133,397
2013 (sales tax rate of 3.41%)									
January	1,006	206,696	24,850	14,530	123,652	2,260	-	7,914	380,908
February	1,028	208,483	26,801	4,980	123,545	2,239	-	6,225	373,301
March	4,023	284,345	36,265	14,006	140,205	2,626	9	20,399	501,878
April	1,117	256,655	43,256	11,041	148,093	2,716	-	13,241	476,119
May	1,125	267,228	41,789	14,957	164,852	3,246	-	6,514	499,711
June	4,001	316,158	38,360	8,573	178,036	8,558	16	61,664	615,366
July	1,400	286,388	37,641	7,119	174,918	3,489	-	7,660	518,595
August	1,372	296,554	31,923	13,847	153,274	3,876	-	9,962	510,808
September	-	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-
2013 TOTAL	15,072	2,122,507	280,885	89,053	1,206,575	28,990	25	133,579	3,876,686

Downtown Sales Tax Revenue-22

tax rate	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
	3.26	3.41	3.41	3.56	3.41	3.41	3.41	3.41	3.41	3.41	3.41
January	281,789	303,911	303,211	350,972	346,303	377,788	340,123	434,783	394,092	370,921	380,910
February	281,926	295,159	334,033	353,475	384,949	394,061	330,622	346,215	384,893	421,972	373,299
March	347,345	386,464	405,854	457,916	513,361	453,315	406,592	410,852	481,800	533,371	501,878
April	313,658	322,834	381,409	407,402	429,910	429,364	397,041	445,775	466,962	477,947	476,121
May	363,683	369,350	391,843	444,690	490,189	493,179	451,724	473,034	520,768	529,743	499,710
June	397,239	434,006	464,057	512,487	556,969	498,498	875,333	532,952	606,565	599,729	615,366
July	335,260	382,910	406,346	447,533	454,725	470,376	438,488	488,944	564,463	487,329	518,595
August	351,333	389,941	437,412	478,646	500,591	518,891	498,282	496,212	519,020	562,984	510,808
September	352,635	434,834	493,083	510,843	567,853	489,202	437,565	522,777	554,420	564,404	510,808
October	356,878	389,818	418,157	459,707	478,372	466,288	439,390	474,779	541,300	471,178	510,808
November	302,598	318,751	370,726	283,133	416,857	382,562	370,084	443,647	425,678	491,068	510,808
December	435,738	507,725	541,253	646,636	565,818	484,305	427,276	540,855	532,712	602,751	510,808
Totals	4,120,082	4,535,703	4,947,383	5,353,439	5,705,896	5,457,828	5,412,522	5,612,824	5,992,673	6,133,397	3,876,687
\$ change from 11	-176,009	415,621	411,680	406,056	352,457	-248,068	-45,305	200,302	379,849	140,724	
% change from	-4.1%	10.1%	9.1%	8.2%	6.6%	-4.3%	-0.8%	3.7%	6.8%	2.3%	
3 year avg ch:	-2.7%	1.9%	5.0%	9.1%	8.0%	3.5%	0.5%	-0.5%	3.2%	4.3%	

Pearl Street Mall Sales Tax Revenues-26

tax rate	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
	3.26	3.41	3.41	3.41	3.56	3.41	3.41	3.41	3.41	3.41	3.41
January	117,837	130,222	125,468	149,158	136,125	141,061	147,586	125,248	145,344	156,605	177,609
February	132,592	128,689	146,528	168,115	151,030	153,728	142,804	136,605	149,455	157,989	168,072
March	157,720	173,998	181,977	166,606	190,862	184,556	160,097	171,768	190,818	212,543	227,451
April	148,641	181,100	159,786	204,642	180,119	194,104	155,239	163,820	177,149	218,317	207,965
May	176,302	186,067	190,862	202,877	205,859	220,400	194,388	196,365	212,506	241,045	239,127
June	193,138	200,903	212,058	221,430	242,031	237,789	199,595	220,066	222,489	256,768	275,038
July	183,416	216,019	228,010	231,650	248,109	248,181	216,150	238,601	238,414	253,966	278,125
August	193,570	206,106	215,701	227,670	239,506	248,123	233,815	238,691	246,294	285,174	286,002
September	182,551	192,600	191,187	211,864	221,278	202,972	186,847	201,202	221,207	258,371	286,002
October	162,089	177,888	189,225	176,159	210,188	200,059	177,877	213,641	218,360	223,840	223,840
November	151,473	178,919	173,394	186,045	185,961	169,230	165,869	177,575	172,084	207,925	207,925
December	254,819	262,493	252,230	249,890	263,997	241,951	230,464	259,091	281,241	304,906	304,906
Totals	2,054,148	2,235,004	2,266,427	2,396,107	2,475,085	2,442,154	2,210,722	2,341,672	2,475,360	2,777,449	1,859,389
\$ change from 11	-55,926	180,856	31,423	129,680	78,978	-32,932	-231,431	130,950	133,688	302,089	
% change from	-2.7%	8.8%	1.4%	5.7%	3.3%	-1.3%	-9.5%	5.9%	5.7%	12.2%	
3 year avg ch:	-6.6%	-0.3%	2.5%	5.3%	3.5%	2.6%	-2.5%	-1.6%	0.7%	7.9%	

CAGID and Mail Yearly Summary This chart does not factor change in sales tax rate

SALES and USE Tax Breakdown by Industry Category

	Food Stores	Eating Places	Apparel Stores	Home Furnishings	General Merch	All Other	Total	% change
2013	\$50,968	\$3,011,956	\$667,244	\$190,498	\$1,695,709	\$435,105	\$6,051,480	100%
2012	\$85,573	\$4,550,551	\$1,024,365	\$343,729	\$2,421,372	\$846,791	\$9,272,381	5.43%
2011	\$68,617	\$4,180,066	\$1,002,115	\$328,967	\$2,349,034	\$865,715	\$8,794,513	6.57%
2010	\$70,130	\$3,880,876	\$898,763	\$275,517	\$2,331,670	\$795,618	\$8,252,575	4.55%
2009	\$60,702	\$3,662,530	\$877,050	\$711,868	\$1,953,052	\$628,296	\$7,993,497	-7.96%
2008	\$53,956	\$3,876,669	\$952,169	\$337,898	\$2,282,469	\$1,073,446	\$8,576,608	-0.79%
2007	\$95,998	\$3,930,574	\$915,216	\$400,345	\$2,392,682	\$910,116	\$8,644,930	-1.59%
2006	\$89,498	\$3,649,151	\$898,310	\$411,471	\$2,313,444	\$1,422,740	\$8,784,613	14.67%
2005	\$86,454	\$3,421,618	\$881,002	\$389,093	\$2,167,694	\$715,009	\$7,660,869	7.81%
2004	\$83,887	\$3,141,620	\$904,648	\$393,012	\$2,089,821	\$493,110	\$7,106,198	1.35%
2003	\$74,145	\$2,742,867	\$845,180	\$389,354	\$1,973,549	\$986,479	\$7,011,574	-2.78%
2002	\$72,607	\$2,854,183	\$875,150	\$464,839	\$2,008,573	\$936,382	\$7,211,734	0.42%
2001	\$76,359	\$2,853,126	\$972,296	\$488,348	\$2,064,518	\$727,228	\$7,181,876	-6.11%
2000	\$72,675	\$2,740,325	\$1,157,122	\$539,287	\$2,156,961	\$982,496	\$7,648,866	7.74%
1999	\$91,976	\$2,333,744	\$1,179,320	\$493,423	\$2,066,272	\$934,543	\$7,099,279	11.62%
1998	\$90,134	\$2,150,351	\$1,090,860	\$438,127	\$1,756,311	\$834,265	\$6,360,047	6.35%
1997	\$99,373	\$2,027,812	\$788,006	\$423,585	\$1,944,035	\$697,436	\$5,990,247	5.54%
1996	\$98,564	\$1,895,926	\$738,435	\$436,004	\$2,017,401	\$479,907	\$5,666,237	9.99%
1995	\$92,497	\$1,724,770	\$588,726	\$392,985	\$1,731,611	\$620,919	\$5,151,508	6.89%
1994	\$93,338	\$1,518,413	\$587,830	\$444,251	\$1,700,769	\$474,921	\$4,819,522	100%

CAGID and Mail Yearly Summary this chart does not factor change in sales tax rate

SALES Tax Breakdown by Industry Category

	Food Stores	Eating Places	Apparel Stores	Home Furnishings	General Merch	All Other	Total	% change
2013	\$49,267	\$2,980,052	\$663,388	\$165,343	\$1,663,074	\$204,949	\$5,736,073	100%
2012	\$85,065	\$4,483,214	\$1,021,568	\$321,590	\$2,407,255	\$591,886	\$8,910,578	5.23%
2011	\$68,287	\$4,157,243	\$997,665	\$325,612	\$2,336,905	\$582,321	\$8,468,033	6.46%
2010	\$69,771	\$3,848,681	\$893,314	\$274,634	\$2,325,279	\$542,760	\$7,954,439	4.34%
2009	\$59,819	\$3,622,195	\$875,174	\$710,598	\$1,951,595	\$403,863	\$7,623,245	-3.50%
2008	\$53,433	\$3,815,239	\$950,225	\$334,234	\$2,275,609	\$471,240	\$7,899,981	-3.43%
2007	\$95,798	\$3,879,561	\$913,775	\$393,603	\$2,384,296	\$513,949	\$8,180,981	5.57%
2006	\$89,106	\$3,607,336	\$897,115	\$386,962	\$2,295,259	\$473,767	\$7,749,546	7.41%
2005	\$86,019	\$3,373,571	\$880,079	\$381,806	\$2,155,216	\$338,119	\$7,214,809	6.61%
2004	\$83,374	\$3,084,715	\$903,711	\$390,387	\$2,086,655	\$218,867	\$6,767,708	9.61%
2003	\$72,545	\$2,702,412	\$840,575	\$354,141	\$1,964,846	\$239,710	\$6,174,230	-3.57%
2002	\$72,115	\$2,796,110	\$872,641	\$436,777	\$1,997,807	\$227,529	\$6,402,980	-2.74%
2001	\$73,248	\$2,756,121	\$970,925	\$486,186	\$2,043,123	\$253,717	\$6,583,320	-5.92%
2000	\$72,499	\$2,706,001	\$1,154,714	\$538,703	\$2,141,271	\$384,115	\$6,997,303	8.35%
1999	\$90,777	\$2,287,116	\$1,177,775	\$493,467	\$2,052,375	\$356,398	\$6,457,908	9.91%
1998	\$88,255	\$2,128,285	\$1,086,634	\$438,230	\$1,743,427	\$391,001	\$5,875,832	3.72%
1997	\$96,013	\$1,988,439	\$777,595	\$422,810	\$1,917,831	\$462,187	\$5,664,875	4.21%
1996	\$98,211	\$1,861,887	\$736,297	\$433,917	\$1,974,989	\$330,772	\$5,436,073	12.47%
1995	\$90,727	\$1,693,218	\$588,494	\$389,699	\$1,699,384	\$371,640	\$4,833,162	4.19%
1994	\$92,912	\$1,503,606	\$587,463	\$442,029	\$1,694,284	\$318,724	\$4,639,018	100%