

# City of Boulder

## Sales & Use Tax Revenue Report

### April, 2015

Issued June 15, 2015

This report provides information and analysis related to 2015 Year-to-Date (YTD) sales and use tax collections. Results are for actual sales activity through the month of April, the tax on which is received by the city in the subsequent month. For clarification of any information in this report, please contact Patrick Brown, Revenue & Licensing Officer, at (303) 441-3921 or [brownp@bouldercolorado.gov](mailto:brownp@bouldercolorado.gov).

PLEASE NOTE: Pursuant to a vote in November of 2014, the sales and use tax rate changed on January 1, 2015 from 3.56% to 3.86%. The additional 0.30% tax was approved for a three year period and is earmarked for "Community Culture and Facilities." Actual dollars collected in the report may show as being higher in 2015 solely because of that tax rate increase. However, the percentage changes included in this report have been "normalized" to be able to compare the actual increase or decrease for this year compared to the same period in 2014 as if the rates were the same. This "normalized" percentage better reflects the underlying economic activity in the city and enables city staff to more readily determine if revenue targets are being met.

#### REVENUE COMPARISONS TO COMPARABLE PERIOD IN PRIOR YEAR

Historically, remittances in the first half of each year have been somewhat erratic and do not provide sufficient information to extrapolate trends for taxable activity later in the year. Further, sales of recreational marijuana did not begin in any significant volume until April of 2014. Therefore, retail sales tax percentage increases shown are not indicative of a trend that will continue for the balance of the year as the amounts become "apples to apples." As reflected in Table 1, "normalized" Sales and Use Tax has increased from the comparable 2014 base by 8.58%.

**TABLE 1**  
**"NORMALIZED" ACTUAL SALES AND USE TAX REVENUE**  
 (Adjusted to exclude change in tax rate)

TAX CATEGORY	% CHANGE IN REVENUE Increase/(Decrease)	% OF TOTAL
Sales Tax	7.38%	76.69%
Business/Consumer Use Tax	(4.73%)	9.70%
Construction Use Tax	41.07%	10.77%
Motor Vehicle Use Tax	(0.97%)	2.84%
<b>Total Sales &amp; Use Tax</b>	<b>8.58%</b>	<b>100.00%</b>

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

**TABLE 2**  
**"NORMALIZED "ACTUAL SALES AND USE TAX REVENUE, EXCLUDING REVENUE FROM**  
**THE SALE OF RECREATIONAL MARIJUANA**  
 (Adjusted to exclude change in tax rate)

TAX CATEGORY	% CHANGE IN REVENUE Increase/(Decrease)	% OF TOTAL
Sales Tax	6.04%	76.33%
Business/Consumer Use Tax	(4.87%)	9.84%
Construction Use Tax	41.07%	10.95%
Motor Vehicle Use Tax	(0.97%)	2.89%
<b>Total Sales &amp; Use Tax</b>	<b>7.53%</b>	<b>100.00%</b>

**COMMUNITY CULTURE AND FACILITIES TAX**

April 2015 YTD, the newly enacted Community Culture and Facilities Tax (an additional 0.30%, effective for 3 years beginning January 1, 2015) has generated \$3,153,952. This tax is dedicated to fund a variety of projects in the Civic area along the Boulder Creek Path and on University Hill as well as improvements for several culturally oriented projects. It will also fund pedestrian safety lighting improvements along Baseline Road at the entrance to Chautauqua Park.

**DETAILED ANALYSIS OF MAJOR CATEGORIES**

The following monthly information is provided to identify trends in the various categories. While this information is useful, it is important to remember that relatively small aberrations (like the timing of remittances by certain vendors) can make relatively large monthly variances. Particularly near the beginning of the year, limited months do not necessarily define a trend.

**Retail Sales Tax** – April YTD retail sales tax revenue was up 7.38% from that received in 2014. It is important to note that any significant sales of recreational marijuana did not begin until the second quarter of 2014. Therefore, comparisons are not "apples to apples" for the first quarter.

Jan	Feb	Mar	Apr
6.50%	9.40%	8.54%	4.87%

**Food Stores** - YTD retail sales tax revenue for food stores was up 13.26% from that received in 2014. This large increase is primarily due to companies who file thirteen four-week periods instead of reporting monthly. Companies who file thirteen four-week periods do so because of reporting purposes. Each reporting period has the same number of days in the period. Since the city reports monthly, there will be one month out of the year where our report contains two filing periods.

Jan	Feb	Mar	Apr
46.51%	8.69%	2.00%	1.77%

Sales at **Eating Places** are both an important revenue source (Eating Places comprise approximately 12.00% of sales/use tax) and are often an indicator of the health of the economy in the city. This discretionary category is often correlated with disposable income and consumer confidence. Total April YTD retail tax at Eating Places is up by 6.75%.

Jan	Feb	Mar	Apr
4.82%	10.46%	6.98%	4.87%

**Apparel Store** - YTD retail sales are up by 8.78%. The significant increase in April is due to multiple circumstances. Timing was an issue with one large vendor who did not remit in April of 2014. Multiple other vendors also improved their performance during the month

Jan	Feb	Mar	Apr
(29.55%)	15.03%	(1.28%)	53.97%

**General Retail** sales are up by 3.42% YTD.

Jan	Feb	Mar	Apr
1.97%	3.75%	3.02%	4.94%

**Public Utilities** (primarily retail sales tax on natural gas and electricity) are down by 7.27% YTD. Tax on Public Utilities comprises approximately 5.00% of total sales and use tax revenue. Even if 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.

### TOTAL MARIJUANA REVENUE

The latest revenue sources for the City of Boulder are the sale of both medical and recreational marijuana. These sources represent 1.07% and 1.14% of the total sales/use tax collected respectively in 2014.

The sale of medical marijuana generates:

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

The sale of recreational marijuana generates:

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

A summary of all year-to-date 2015 marijuana related revenue follows:

Total April YTD Marijuana Related Revenue			
Medical marijuana:			
3.86% Sales/Use Tax	\$376,937		
Sub-total Medical marijuana revenue		\$376,937	
Recreational marijuana			
3.86% Base Sales/Use Tax	343,401		
3.50% Additional Sales/Use Tax	311,319		
5.00% Excise Tax	319,939		
State Share-back	150,756		
Sub-total Recreational Marijuana revenue		\$1,125,415	
<b>TOTAL MARIJUANA RELATED REVENUE</b>			\$1,502,352

While the City's base 3.86% sales/use tax is distributed to City funds based upon various past voter decisions, certain other revenue has been dedicated to cover incremental costs related to the sale and use of marijuana in the City of Boulder. Year-to-date collections for these dedicated revenue sources follow:

<b>Total April "Incremental" Recreational Marijuana Related Revenue</b>		
3.50% Additional Sales/Use Tax	\$311,319	
5.00% Excise Tax	319,939	
State "Share-back"	150,756	
<b>TOTAL "INCREMENTAL" RECREATIONAL MARIJUANA REVENUE</b>		<b>\$782,014</b>

### Medical Marijuana Retail Sales Tax

Total April YTD sales/use tax revenue collected in this category is down by 0.10% from the same period in 2014. The percentage change by month is presented below.

Jan	Feb	Mar	Apr
26.96%	(7.57%)	(9.21%)	(1.96%)

### Recreational Marijuana Retail Sales Tax

The first remittances in 2014, related to sales of recreational marijuana, were received in the month of February. Significant retail establishments were not open until April of 2014. Therefore, increases for the first quarter of 2015 are not representative due to the non-existent or low comparative base.

Jan	Feb	Mar	Apr
na	na	82.89%	60.56%

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

**TABLE 3**

<b>2014 YTD RETAIL SALES TAX (% Change in Comparable YTD Collections)</b>	
<b>STRENGTHS:</b> <ul style="list-style-type: none"> <li>▪ Food Stores up by 13.26% (January had two returns for each store by a 13 period filing taxpayer)</li> <li>▪ Eating Places up by 6.75%</li> <li>▪ Apparel Stores up by 8.78%</li> <li>▪ Home Furnishings up by 0.91%</li> <li>▪ General Retail up by 3.42%</li> <li>▪ Automotive Trade up by 2.19%</li> <li>▪ Computer Related Business up by 37.61%</li> <li>▪ All Other up by 10.18%</li> <li>▪ Recreational Marijuana up by 166.80%</li> <li>▪ Medical Marijuana up by 2.18%%</li> <li>▪ Downtown up by 13.70%</li> <li>▪ UHGID (the "hill") up by 1.74%</li> <li>▪ N. 28th St Commercial up by 18.38%</li> <li>▪ University of Colorado up by 3.93%</li> <li>▪ Basemar up by 5.57%</li> <li>▪ BVRC (excl 29th St) up by 4.81%</li> <li>▪ Twenty-Ninth St up by 1.17%</li> <li>▪ The Meadows up by 13.94%</li> <li>▪ All Other Boulder up by 14.34%</li> <li>▪ Out of State up by 7.80%</li> <li>▪ Metro Denver up by 24.87%</li> <li>▪ Pearl Street Mall up by 18.89%</li> <li>▪ Gunbarrel Commercial up by 21.48%</li> <li>▪ Boulder Industrial up by 13.03%</li> </ul>	<b>WEAKNESSES:</b> <ul style="list-style-type: none"> <li>▪ Transportation/Utilities down by 6.11%</li> <li>▪ Building Material Retail flat</li> <li>▪ Consumer Electronics down by 0.89%</li> <li>▪ Table Mesa down by 0.93%</li> <li>▪ Public Utilities down by 7.27%</li> </ul>

<b>2014 USE TAX</b> <b>(% Change in YTD Comparable Collections)</b>	
<b>STRENGTHS:</b> <ul style="list-style-type: none"> <li>▪ Construction Use Tax up by 41.07% (when adjusted to exclude dedicated Boulder Junction tax, up by 41.38%)</li> </ul>	<b>WEAKNESSES</b> <ul style="list-style-type: none"> <li>▪ Business Use Tax down by 4.73%</li> <li>▪ Motor Vehicle Use Tax down by 0.97%</li> </ul>

### **BUSINESS USE TAX**

April YTD Business Use Tax is down by 4.73%. This tax category can be very volatile as it is associated primarily with the amount and timing of purchase of capital assets by businesses in the city and the amount and timing of audit revenue. 2014 YTD audit revenue was over \$2 million. Therefore, 2015 YTD is being compared to an amount that does occur each year.

### **MOTOR VEHICLE USE TAX**

April YTD Motor Vehicle Use Tax is down by 0.97%. This tax category applies to the purchase of vehicles registered in the city. As individuals and businesses become more confident about jobs and the economy, they have replaced their vehicles and thus reduced the average age of their fleet. 2014 was a strong year for motor vehicle sales, but the rate of increase has slowed as the average age of the total vehicle fleet in the city declines and the comparative numbers from the prior year become more difficult to meet or exceed. Motor Vehicle Use Tax may have already reached that inflection point as both November and December 2014 results were negative (down 17.88% and 12.16% respectively when compared to the very strong sales in the comparative months of 2013) and April YTD Motor Vehicle Use Tax is down by 0.97%.

### **CONSTRUCTION USE TAX**

Construction Use Tax is up by 41.07% YTD. This is a very volatile tax category as it depends upon the number and timing of construction projects in any given period. Forecasts are based on a "base" number of projects continuing indefinitely plus large projects in the "pipeline" based upon a review of information from the City Planning Department and the CU Capital Improvement Plan. Even when we know projects are pending, the timing of payment of Construction Use Tax can occur in the prior or subsequent year to the planned construction date. We have had several large construction projects in the City and know that this level of activity cannot continue indefinitely. Therefore, it is important that we not commit to ongoing operating expenses from this revenue source, as it will eventually decline.

### **ACCOMMODATION TAX**

March Accommodation Tax revenue is up by 10.44% from the same period in 2014. The hotel industry in Boulder is in a state of flux. It is uncertain if/when new properties in the pipeline will open. Some upward adjustment in room and occupancy rates has occurred during the transition when the total number of rooms available in the City is down slightly. Some of the changes follow:

- America Best Value – closed March 2014 (to be converted to student housing)
- Golden Buff – closed October 2014 (to be redeveloped into two hotels)
- Boulder Outlook – proposed to close November 2014
- Hyatt Place Depot Square – broke ground, projected opening in early 2015
- Other Planned Properties – in concept or site review

### **ADMISSIONS TAX**

Year-to-date 2015 Admission Tax revenue is up by 12.91% from the same period in 2014. Admissions Tax collections are dependent on the number of taxable productions and events held in the City and the level of attendance at such events.

## TRASH TAX

April YTD Trash Tax receipts are down by 3.86%. Trash Tax remittances are due on a quarterly basis. The variance is due to smaller trash collection companies variability in work due primarily to larger construction projects.

## REVIEW OF VARIOUS ECONOMIC DATA & PREDICTIONS FOR THE FUTURE

### **The Conference Board Consumer Confidence Index® increases:**

The Conference Board *Consumer Confidence Index*®, which had declined in April, increased moderately in May. The Index now stands at 95.4 (1985=100), up from 94.3 in April. The Present Situation Index increased from 105.1 last month to 108.1 in May. The Expectations Index edged down to 86.9 from 87.1 in April.

“Consumer confidence improved modestly in May, after declining sharply in April,” said Lynn Franco, Director of Economic Indicators at The Conference Board. “After a three-month slide, the Present Situation Index increased, propelled by a more positive assessment of the labor market. Expectations, however, were relatively flat following a steep decline in April. While current conditions in the second quarter appear to be improving, consumers still remain cautious about the short-term outlook.”

### **The University of Michigan Consumer Sentiment Index declined significantly in May:**

Confidence fell in early May as consumers became increasingly convinced that there would be no quick and robust rebound following the dismal 1st quarter (even if the under performance was exaggerated by inadequate seasonal adjustments). The decline was widespread among all age and income subgroups as well as across all regions of the country. In contrast to last year's rapid 2nd quarter revival, this year the economy faces reduced production and employment from lower oil prices, falling exports, and rising imports from a stronger dollar. Although this was not the first time in recent years consumers have abandoned expectations for a faster recovery, the data nonetheless suggest that consumers have remained optimistic about their future personal finances and have maintained their buying plans at reasonably high levels. Overall, at this time the data are still consistent with a 3% growth rate in real personal consumption expenditures during 2015.

### **A March 12, 2015 analysis by Reuters finds that U.S. Retail Sales have been down in January and February of 2015:**

U.S. retail sales unexpectedly fell in February as harsh weather kept consumers from auto showrooms and shopping malls, tempering the outlook for first-quarter growth and a June interest rate increase by the Federal Reserve. Even accounting for the snowy and cold weather, which blanketed much of the country in late February, there is little doubt that consumer spending has slowed significantly after robust growth in the fourth quarter. The Commerce Department said on Thursday retail sales dropped 0.6 percent as receipts fell in almost all categories marking the third straight month of declines. Retail sales excluding automobiles, gasoline, building materials, and food services were flat after a downwardly revised 0.1 percent dip in January. February was the first time since 2012 that retail sales had dropped for three consecutive months.

Economists are confident economic activity will accelerate in the second quarter of the year, as consumer spending gets a tailwind from the massive savings from the lower gasoline prices in late 2014 and early this year. Most believe consumers saved the bulk of the windfall from cheaper prices at the pump and expect the money to be spent starting in March as temperatures warm up.

Prospects for a pick-up in spending were also brightened by a report from the Fed showing household net worth posted its biggest rise in a year... "Consumers may have throttled back spending, but they maintain the ability and means to spend," said Jack Kleinhenz, chief economist at the National Retail Federation.

**Colorado business confidence continues to rise, says CU Leeds report, as reported in an April 1, 2015 article in the *Denver Business Report*:**

Confidence among Colorado business leaders about the coming months rose again at the start of the second quarter of 2015 from previous quarters, and hiring expectations were up sharply, according the latest quarterly Leeds Business Confidence Index report from the University of Colorado Boulder's Leeds School of Business.

"Overall, the greatest optimism is in sales expectations and the greatest boost in optimism was recorded for hiring expectations," the report says. Business leaders were less optimistic about capital expenditures over the coming quarter. The report has shown greater stability over the last several quarters in terms of expectations for business than at any time previously in its 11-year history.

"People are not only evaluating the economy and saying, 'things look good,' but they're very confident quarter after quarter that their beliefs are very solid," said economist Richard Wobbekind. "They're on firm ground. This really bodes well for not only just the next quarter or two, but for the longer term."

**According to an economist speaking at the Boulder Economic Council's annual economic forecast event, as reported by *BizWest* on January 14, 2015, lagging sales tax may threaten Colorado's future budgets:**

Phyllis Resnick, lead economist at CSU's Colorado Futures Center, stated ... the rates of retail sales tax growth are starting to fall in Colorado for a variety of reasons. E-commerce has been cutting into retail sales tax collected locally for years as people shop online rather than in local stores. The United States as a whole is also becoming increasingly unmarried, with single people traditionally spending less on goods and services than married individuals. Resnick also said there's evidence mounting that as income inequality rises, the nation will see further decline in sales tax collections. When you concentrate income up high...you have fewer people buying those things that contribute to the tax base.

Perhaps the greatest threat to sales tax revenues, though, is the fact that physical taxable goods are becoming a smaller share of consumption as more and more people hire for services like lawncare or other household services that don't bring in sales tax revenue. Especially among younger segments of the population, the trend is steering toward spending on experiences and services and away from goods. And things like smartphones have already replaced the need for several other devices that individuals used to buy. The shift away from purchasing goods will also be magnified by the aging population, as those 65 and older also tend not to spend a lot of money on goods but rather on experiences like travel. We're going to have to start to acknowledge the new way of consuming," Resnick said. "It's going to take a lot of work to start thinking about the ways we generate public revenues off a system of consumption that is changing quite rapidly.

Total Net Sales/Use Tax Receipts by Tax Category	APRIL YTD Actual			
	2014	2015	% Change	% of Total
Sales Tax	26,729,834	31,121,728	7.38%	76.69%
Business Use Tax	3,808,636	3,934,331	-4.73%	9.70%
Construction Sales/Use Tax	2,857,937	4,371,441	41.07%	10.77%
Motor Vehicle Use Tax	1,074,086	1,153,355	-0.97%	2.84%
<b>Total Sales and Use Tax</b>	<b>34,470,492</b>	<b>40,580,855</b>	<b>8.58%</b>	<b>100.00%</b>

Total Net Sales/Use Tax Receipts by Industry Type	APRIL YTD Actual			
	2014	2015	%Change	% of Total
Food Stores	4,506,629	5,433,878	11.20%	13.39%
Eating Places	4,369,783	5,058,429	6.76%	12.47%
Apparel Stores	1,115,231	1,313,105	8.59%	3.24%
Home Furnishings	844,378	925,104	1.05%	2.28%
General Retail	6,438,528	7,395,584	5.94%	18.22%
Transportation/Utilities	2,983,757	3,043,598	-5.92%	7.50%
Automotive Trade	2,504,524	2,720,675	0.19%	6.70%
Building Material-Retail	1,122,068	1,219,727	0.26%	3.01%
Construction Firms Sales/Use Tax	2,715,274	4,288,610	45.67%	10.57%
Consumer Electronics	729,283	811,491	2.62%	2.00%
Computer Related Business Sector	2,265,941	2,735,948	11.36%	6.74%
Rec Marijuana	225,316	654,720	167.99%	1.61%
Medical Marijuana	347,978	376,937	-0.10%	0.93%
All Other	4,301,801	4,603,048	-1.31%	11.34%
<b>Total Sales and Use Tax</b>	<b>34,470,492</b>	<b>40,580,855</b>	<b>8.58%</b>	<b>100.00%</b>

Total Net Sales/Use Tax Receipts by Geographic Area	APRIL YTD Actual			
	2014	2015	% Change	% of Total
North Broadway	425,227	448,464	-2.73%	1.11%
Downtown	2,266,897	2,749,241	11.85%	6.77%
Downtown Extension	275,741	266,595	-10.83%	0.66%
UHGD (the "hill")	398,875	413,881	-4.30%	1.02%
East Downtown	259,016	249,786	-11.06%	0.62%
N. 28th St. Commercial	1,552,086	2,005,192	19.15%	4.94%
N. Broadway Annex	135,845	140,711	-4.47%	0.35%
University of Colorado	350,633	394,381	3.74%	0.97%
Basemar	718,503	1,272,559	63.35%	3.14%
BVRC-Boulder Valley Regional Center	6,955,636	7,902,443	4.78%	19.47%
29th Street	2,483,061	2,714,906	0.84%	6.69%
Table Mesa	824,705	888,050	-0.69%	2.19%
The Meadows	353,669	383,972	0.13%	0.95%
All Other Boulder	1,975,230	2,783,715	29.98%	6.86%
Boulder County	338,174	341,440	-6.88%	0.84%
Metro Denver	947,800	3,127,706	204.35%	7.71%
Colorado All Other	98,070	235,267	121.25%	0.58%
Out of State	3,558,700	3,495,963	-9.40%	8.61%
Airport	9,277	11,800	17.31%	0.03%
Gunbarrel Industrial	2,686,951	2,300,629	-21.03%	5.67%
Gunbarrel Commercial	369,477	456,445	13.94%	1.12%
Pearl Street Mall	834,597	1,067,137	17.93%	2.63%
Boulder Industrial	3,337,911	3,793,475	4.82%	9.35%
Unlicensed Receipts	384,982	144,819	-65.31%	0.36%
County Clerk	1,074,086	1,153,355	-0.97%	2.84%
Public Utilities	1,855,342	1,838,923	-8.59%	4.53%
<b>Total Sales and Use Tax</b>	<b>34,470,492</b>	<b>40,580,855</b>	<b>8.58%</b>	<b>100.00%</b>

Miscellaneous Tax Statistics	APRIL YTD Actual		
	2014	2015	% Change in Taxable
Total Food Service Tax	190,424	200,854	5.48%
Accommodations Tax	1,492,953	1,648,825	10.44%
Admissions Tax	166,817	188,346	12.91%
Trash Tax	447,469	430,206	-3.86%
Disposable Bag Fee	69,836	66,270	-5.11%
Rec Marijuana Excise Tax	30,176	319,939	960.24%

## USE TAX BY CATEGORY

## USE &lt;&lt; SALES

## SALES TAX BY CATEGORY

APRIL YTD Actual			Standard Industrial Code	APRIL YTD Actual		
2014	2015	% Change		2014	2015	% Change
108,939	33,110	-71.97%	Food Stores	4,397,690	5,400,768	13.26%
62,995	73,303	7.32%	Eating Places	4,306,788	4,985,126	6.75%
5,686	4,491	-27.16%	Apparel Stores	1,109,545	1,308,615	8.78%
5,153	6,892	23.35%	Home Furnishings	839,225	918,212	0.91%
582,779	829,356	31.25%	General Retail	5,855,748	6,566,229	3.42%
141,458	149,982	-2.21%	Transportation/Utilities	2,842,299	2,893,616	-6.11%
1,111,737	1,177,453	-2.32%	Automotive Trade	1,392,787	1,543,222	2.19%
7,371	11,106	38.96%	Building Material-Retail	1,114,697	1,208,621	0.00%
2,616,875	4,157,224	46.52%	Construction Sales/ Use Tax	98,399	131,386	23.15%
10,913	39,533	234.10%	Consumer Electronics	718,370	771,958	-0.89%
1,594,254	1,733,742	0.30%	Computer Related Business	671,688	1,002,207	37.61%
1,579	7,478	336.78%	Rec Marijuana	223,737	647,241	166.80%
12,281	5,012	-62.36%	Medical Marijuana	335,697	371,925	2.18%
1,478,638	1,230,444	-23.25%	All Other	2,823,163	3,372,604	10.18%
<b>7,740,659</b>	<b>9,459,127</b>	<b>12.70%</b>	<b>Total Sales and Use Tax</b>	<b>26,729,834</b>	<b>31,121,728</b>	<b>7.38%</b>

## USE TAX BY CATEGORY

## SALES TAX BY CATEGORY

APRIL YTD Actual			Geographic Code	APRIL YTD Actual		
2014	2015	% Change		2014	2015	% Change
26,579	8,238	-71.41%	North Broadway	398,648	440,226	1.85%
372,332	413,579	2.45%	Downtown	1,894,565	2,335,661	13.70%
43,619	-5,252	-111.10%	Downtown Extension	232,122	271,848	8.01%
25,533	2,026	-92.68%	UHGD (the "hill")	373,342	411,855	1.74%
62,193	18,958	-71.89%	East Downtown	196,823	230,827	8.16%
27,089	47,717	62.46%	N. 28th St. Commercial	1,524,997	1,957,475	18.38%
733	3,239	307.54%	N. Broadway Annex	135,112	137,472	-6.16%
668	3	-99.59%	University of Colorado	349,965	394,378	3.93%
87,174	549,892	481.77%	Basemar	631,329	722,667	5.57%
219,643	247,636	3.98%	BVRC	6,735,993	7,654,807	4.81%
26,522	20,229	-29.66%	29th Street	2,456,539	2,694,677	1.17%
8,010	10,797	24.32%	Table Mesa	816,694	877,253	-0.93%
55,711	15,884	-73.70%	The Meadows	297,958	368,088	13.94%
947,547	1,509,612	46.94%	All Other Boulder	1,027,684	1,274,104	14.34%
58,084	65,703	4.33%	Boulder County	280,090	275,736	-9.21%
155,742	2,055,327	1117.13%	Metro Denver	792,058	1,072,379	24.87%
62,117	29,432	-56.30%	Colorado All Other	35,953	205,835	428.02%
583,808	18,783	-97.03%	Out of State	2,974,892	3,477,179	7.80%
3,310	497	-86.15%	Airport	5,967	11,303	74.70%
2,292,677	1,965,848	-20.92%	Gunbarrel Industrial	394,274	334,781	-21.69%
24,366	1,880	-92.88%	Gunbarrel Commercial	345,111	454,564	21.48%
15,198	10,838	-34.23%	Pearl Street Mall	819,399	1,056,299	18.89%
1,270,552	1,259,890	-8.55%	Boulder Industrial	2,067,359	2,533,585	13.03%
242,370	26,288	-90.00%	Unlicensed Receipts	142,612	118,531	-23.35%
1,074,086	1,153,355	-0.97%	County Clerk	0	0	#DIV/0!
54,996	28,726	-51.83%	Public Utilities	1,800,346	1,810,197	-7.27%
<b>7,740,659</b>	<b>9,459,127</b>	<b>12.70%</b>	<b>Total Sales and Use Tax</b>	<b>26,729,834</b>	<b>31,121,728</b>	<b>7.38%</b>

Tax by Mo & Category

TOTAL CITY SALES AND USE TAX COLLECTIONS

REVENUE CATEGORY	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	% Change in Taxable Sales	
<b>RETAIL SALES TAX</b>	2008	5,197,400	5,105,109	6,005,946	5,331,447	5,488,450	6,572,335	5,508,796	6,258,640	6,620,535	5,382,779	5,255,155	7,443,455	70,170,045	0.04%	
Rate 3.41%	2009	4,919,570	4,859,832	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	-4.89%	
	2010	4,576,034	5,386,190	6,196,897	5,320,225	5,470,595	6,865,283	5,522,076	5,943,315	6,855,385	5,852,938	5,240,211	8,414,157	71,473,106	6.87%	
	2011	5,394,367	5,132,437	6,692,597	5,830,200	5,708,608	7,016,826	5,580,953	6,531,707	7,286,644	5,765,805	5,830,545	8,390,145	74,960,833	4.88%	
	2012	5,363,541	5,129,096	6,754,740	5,599,150	5,988,770	7,304,270	5,551,489	7,062,958	7,502,227	6,188,194	5,693,025	9,604,529	77,741,989	3.71%	
	2013	5,557,163	5,824,808	7,171,949	5,707,649	6,197,302	7,968,604	6,161,076	6,944,797	7,500,133	6,591,707	5,934,328	9,925,508	81,485,022	4.81%	
Rate 3.56%	2014	5,965,991	6,438,048	7,706,036	6,819,759	6,990,828	8,303,288	7,020,977	7,893,039	8,584,506	7,452,664	7,031,634	9,968,741	89,973,310	5.76%	
Rate 3.86%	2015	8,889,039	7,636,464	9,068,947	7,527,277											
Change from prior year (Month)		6.50%	0.40%	8.54%	4.87%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	
Change from prior year (YTD)		6.50%	8.00%	8.21%	7.38%	-14.88%	-31.70%	-41.48%	-49.59%	-58.19%	-60.67%	-64.12%	-68.10%			
<b>CONSUMER USE TAX</b>	2008	818,034	991,472	1,109,180	899,214	798,901	1,067,769	732,334	598,359	899,934	989,683	599,876	1,253,267	10,464,043	-6.83%	
(includes Motor Vehicle)	2009	909,558	857,250	1,062,587	997,891	531,724	790,819	858,325	1,299,767	989,089	741,578	698,452	1,600,457	11,137,497	6.44%	
Rate 3.41%	2010	687,502	778,798	913,223	701,931	682,382	945,800	820,328	833,593	909,315	752,143	618,493	1,366,131	9,589,636	-13.90%	
	2011	1,247,135	650,595	1,034,670	727,365	850,561	1,168,185	958,724	771,357	1,044,032	703,092	903,665	1,410,793	11,468,205	19.59%	
	2012	783,425	788,580	859,971	976,451	1,212,071	1,033,899	729,820	940,127	957,694	1,417,818	737,310	1,469,940	11,867,314	3.48%	
	2013	1,132,015	782,369	979,120	866,143	911,993	963,938	835,083	788,003	1,338,726	1,121,736	807,130	1,522,486	12,008,722	1.19%	
Rate 3.56%	2014	924,865	901,234	1,328,607	1,727,988	666,706	2,541,847	1,056,846	1,297,348	1,409,960	1,012,343	1,011,907	1,429,435	15,309,114	22.11%	
Rate 3.86%	2015	1,274,337	1,134,561	1,713,016	965,772											
Change from prior year (Month)		27.07%	18.11%	18.91%	-18.45%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-69.35%	
Change from prior year (YTD)		27.07%	21.68%	20.50%	-3.90%	-15.45%	-42.01%	-48.71%	-55.08%	-60.42%	-63.53%	-66.19%	-69.35%			
<b>CONSTRUCTION USE TAX</b>	2008	330,080	347,219	748,549	454,797	327,855	241,640	100,759	442,652	347,954	217,885	107,831	381,753	4,048,982	-13.02%	
Rate 3.41%	2009	944,905	111,907	425,028	776,511	279,761	995,132	721,209	678,301	235,485	223,169	591,970	1,467,798	7,449,176	83.98%	
	2010	591,599	242,591	245,829	302,819	228,230	1,021,875	1,075,078	467,423	245,361	234,021	406,868	531,670	6,550,964	-12.06%	
	2011	622,872	281,210	274,661	240,970	2,150,036	352,336	352,846	455,211	478,988	314,958	177,137	471,157	6,172,363	-5.78%	
	2012	385,362	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	298,813	577,351	368,959	728,141	845,123	1,182,131	1,196,147	876,749	622,491	1,511,832	9,879,257	52.04%	
Rate 3.56%	2014	716,119	1,110,714	600,580	430,524	571,269	1,688,472	373,129	379,130	713,014	908,032	325,754	1,557,835	6,374,372	-9.11%	
Rate 3.86%	2015	387,123	680,084	2,527,741	776,513									4,371,441	-58.99%	
Change from prior year (Month)		-50.14%	-43.53%	288.17%	66.35%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-9.11%	
Change from prior year (YTD)		-50.14%	-48.12%	38.59%	41.07%	17.57%	-21.22%	-26.57%	-31.32%	-38.76%	-46.18%	-48.42%	-56.96%			
<b>TOTAL FOR MONTH &amp; CHANGE FROM PREVIOUS YEAR (MONTH &amp; YTD)</b>	2008	6,345,513	6,443,800	7,803,654	6,455,459	6,553,206	7,881,753	6,341,889	7,297,691	7,868,423	6,590,347	5,962,862	9,078,475	84,683,070		
Rate 3.56% > 3.41%	2009	6,774,033	5,428,789	7,337,653	6,852,049	5,942,929	8,214,294	6,786,304	7,766,601	7,317,887	6,135,072	6,026,191	10,882,485	85,464,286	0.92%	
Rate 3.41%	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	6,636,102	6,265,572	10,311,957	87,613,706	2.51%	
	2011	7,264,374	6,064,242	8,001,928	6,598,565	8,709,205	8,535,347	6,892,523	7,758,275	8,809,664	6,783,855	6,911,348	10,272,096	92,601,421	5.69%	
	2012	6,512,359	7,594,999	7,930,587	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	3.76%	
	2013	7,421,717	7,528,557	8,449,682	7,151,142	7,476,254	9,060,683	7,841,282	8,894,931	10,035,006	8,590,192	7,363,947	12,959,628	103,373,001	7.56%	
Rate 3.56%	2014	7,607,004	8,449,996	9,635,223	8,778,269	8,228,803	12,533,607	8,450,951	9,569,517	10,707,479	9,373,039	8,369,295	12,953,810	114,656,765	6.24%	
Rate 3.86%	2015	8,550,499	9,451,089	13,309,704	9,269,562	0	0	0	0	0	0	0	0	40,580,855	-67.36%	
% Change (month)		3.67%	3.15%	27.40%	-2.81%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%		
% Change (YTD)		3.67%	3.40%	12.40%	8.58%	-12.35%	-32.24%	-41.23%	-48.91%	-55.42%	-59.90%	-63.20%	-67.36%			

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
<b>RETAIL SALES TAX</b>															
Rate 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	6,620,635	5,382,779	5,255,155	7,443,455	70,170,045	0.04%
	2009	4,919,570	4,659,632	5,850,038	5,077,648	5,131,444	6,428,343	5,206,770	5,790,533	6,093,314	5,170,325	4,735,769	7,814,230	66,877,613	-4.69%
	2010	4,576,034	5,386,190	6,196,697	5,320,225	5,470,595	6,895,263	5,620,076	5,943,315	6,855,385	5,652,938	5,240,211	8,414,157	71,473,106	4.88%
	2011	5,394,367	5,132,437	6,692,597	5,630,200	5,708,608	7,016,826	5,820,826	6,531,707	7,286,644	5,765,805	5,830,145	74,960,833	74,960,833	4.88%
	2012	5,363,541	5,129,096	6,754,740	5,999,150	5,988,770	7,304,270	5,551,489	7,062,958	7,500,232	6,188,194	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	6,944,797	7,500,133	6,591,707	5,934,326	9,925,508	81,485,022	4.81%
	2014	5,965,991	6,438,048	7,706,036	6,619,759	6,990,628	8,303,288	7,020,977	7,893,039	8,584,506	7,452,566	7,031,634	9,966,741	89,973,310	5.76%
	2015	6,889,039	7,636,464	9,068,947	7,527,277	8,487,000	9,569,000	8,540,000	9,569,000	10,000,000	10,000,000	10,000,000	10,000,000	31,121,728	-68.10%
Change from prior year (Month)		6.50%	9.40%	8.54%	4.87%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%		
Change from prior year (YTD)		6.50%	8.00%	8.21%	7.38%	-14.88%	-31.70%	-41.48%	-49.59%	-56.19%	-60.67%	-64.12%	-68.10%		
<b>CONSUMER USE TAX</b>															
(includes Motor Vehicle)	2008	818,034	991,472	1,109,160	669,214	736,901	1,057,769	732,334	596,399	899,934	989,683	599,676	1,253,267	10,464,043	-6.63%
Rate 3.41%	2009	909,568	657,250	1,062,687	997,891	531,724	790,819	869,325	1,299,767	989,089	741,578	698,452	1,600,457	11,137,497	6.44%
	2010	687,502	778,796	913,223	701,931	662,382	945,800	620,328	633,593	909,315	752,143	618,493	1,366,131	9,589,636	-13.90%
	2011	1,247,135	650,595	1,034,670	727,395	850,561	1,166,185	958,724	771,357	1,044,032	703,092	903,665	1,410,793	11,468,205	19.59%
	2012	763,425	768,580	859,971	976,451	1,212,071	1,033,899	729,829	940,127	957,984	1,417,918	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	769,003	1,338,726	1,121,736	807,130	1,522,486	12,008,722	1.19%
	2014	924,895	901,234	1,328,607	1,727,986	666,706	2,541,847	1,056,846	1,297,348	1,409,960	1,012,343	1,011,907	1,429,435	15,309,114	22.11%
	2015	1,274,337	1,134,561	1,713,016	965,772	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	5,087,686	-69.35%
Change from prior year (Month)		27.07%	16.11%	18.91%	-48.45%	-10.00%	-42.01%	-48.71%	-55.09%	-60.42%	-63.53%	-66.19%	-69.35%		
Change from prior year (YTD)		27.07%	21.66%	20.50%	-3.90%	-15.45%	-42.01%	-48.71%	-55.09%	-60.42%	-63.53%	-66.19%	-69.35%		
<b>CONSTRUCTION USE TAX</b>															
Rate 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	-13.02%
	2009	944,905	111,907	425,028	776,511	279,761	995,132	721,209	676,301	235,485	223,169	591,970	1,467,798	7,449,176	83.98%
	2010	591,599	242,591	245,829	362,619	226,230	1,921,675	1,075,078	467,423	245,361	234,021	406,868	531,670	6,550,964	-12.06%
	2011	622,872	281,210	274,661	240,970	2,150,036	352,336	352,846	455,211	478,988	314,958	177,137	471,157	6,172,383	-5.78%
	2012	385,382	1,697,323	315,856	503,719	342,448	375,499	595,334	214,896	422,866	473,523	799,552	371,254	6,497,662	5.27%
	2013	732,539	941,380	298,613	577,351	366,959	728,141	845,123	1,182,131	1,196,147	876,749	622,491	1,511,632	9,879,257	52.04%
	2014	716,119	1,110,714	600,560	430,524	571,269	1,668,472	373,129	379,130	713,014	908,032	325,754	1,557,635	9,374,372	-9.11%
	2015	387,123	680,064	2,527,741	776,513	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	4,371,441	-56.99%
Change from prior year (Month)		-50.14%	-43.53%	288.17%	66.35%	17.57%	-21.22%	-26.57%	-31.32%	-38.76%	-46.16%	-48.42%	-56.99%		
Change from prior year (YTD)		-50.14%	-46.12%	36.59%	41.07%	-17.57%	-21.22%	-26.57%	-31.32%	-38.76%	-46.16%	-48.42%	-56.99%		
<b>TOTAL FOR MONTH &amp; CHANGE FROM PREVIOUS YEAR (MONTH &amp; YTD)</b>															
Rate 3.56%	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	7,869,423	6,590,347	5,962,862	9,078,475	84,683,070	0.92%
	2009	6,774,033	5,428,789	7,337,653	6,852,049	5,942,929	8,214,294	6,786,304	7,766,601	7,317,887	6,135,072	6,026,191	10,882,485	85,464,286	2.51%
	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	5.69%
	2011	7,264,374	6,064,242	8,001,928	6,598,565	8,709,205	8,535,347	6,892,523	7,758,275	8,809,664	6,783,855	6,911,348	10,272,096	92,601,421	3.79%
	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	7.96%
	2013	7,421,717	7,528,557	8,449,682	7,151,142	7,476,254	8,894,981	7,841,262	8,894,981	10,035,006	8,590,192	7,363,947	12,959,626	103,373,001	6.24%
	2014	7,607,004	8,449,996	9,635,223	8,776,269	8,228,603	12,533,607	8,450,951	9,569,517	10,707,479	9,373,039	8,369,295	12,953,810	114,656,795	6.24%
	2015	8,550,499	9,451,089	13,309,704	9,269,562	0	0	0	0	0	0	0	0	40,580,655	-67.36%
Change (month)		3.67%	3.15%	27.40%	-2.61%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%		
% Change (YTD)		3.67%	3.40%	12.40%	8.56%	-12.35%	-32.24%	-41.23%	-48.91%	-55.42%	-59.90%	-63.20%	-67.36%		

**Sales 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
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	3,469	-	7,660	518,595
August	1,372	296,554	31,923	13,847	153,274	3,876	-	9,962	510,808
September	3,354	250,116	54,152	7,410	173,883	14,486	7	72,130	575,538
October	1,302	286,269	48,817	8,890	163,693	3,144	-	8,158	520,273
November	1,754	266,285	28,390	8,962	153,712	2,625	-	6,613	488,341
December	5,911	283,671	28,136	16,208	194,814	4,457	157	45,561	558,915
2013 TOTAL	27,393	3,188,848	440,380	130,523	1,892,677	53,702	189	266,041	5,999,753
2014 (sales tax rate of 3.56%)									
January	1,034	208,722	30,629	8,922	86,769	2,678	-	42,572	381,326
February	1,073	247,007	21,874	18,048	78,528	2,518	-	38,648	407,696
March	3,907	295,393	46,561	18,883	93,923	7,699	75	100,754	567,195
April	1,113	314,507	30,701	16,145	93,324	7,533	-	75,028	538,351
May	1,230	337,737	35,379	16,836	116,424	6,811	-	85,009	599,426
June	1,241	337,783	39,404	19,727	115,867	3,449	55	118,693	636,219
July	1,241	337,779	39,360	6,981	127,785	3,839	-	87,697	604,682
August	1,376	329,737	53,406	7,706	131,264	4,032	-	102,825	630,346
September	5,089	341,905	29,323	11,507	129,046	3,567	-	218,090	738,527
October	113	334,781	61,291	43,257	105,149	3,401	-	104,095	652,087
November	3,444	269,896	55,943	16,559	100,082	2,775	-	84,393	533,092
December	3,275	301,696	46,957	11,766	157,421	2,902	380	152,826	677,223
2014 TOTAL	24,136	3,656,943	490,828	196,337	1,335,582	51,204	510	1,210,630	6,966,170
2015 (sales tax rate of 3.86%)									
January	1,351	245,768	18,441	11,554	83,769	3,521	-	95,337	459,741
February	157	312,712	33,162	20,822	72,701	3,014	-	80,747	523,315
March	2,696	345,198	47,026	7,227	100,369	3,579	4	180,906	687,005
April	1,366	338,223	65,751	23,126	140,165	3,536	-	93,416	665,603
May	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-
July	-	-	-	-	-	-	-	-	-
August	-	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-
2015 TOTAL	5,590	1,241,901	164,380	62,729	397,004	13,650	4	450,406	2,335,664
Total % Change from 2012-2013	-9.86%	-0.54%	-5.97%	-24.93%	8.85%	66.76%	-43.24%	-44.96%	-2.18%
Total % Change from 2013-2014	-15.60%	9.85%	6.76%	44.09%	-32.41%	-8.67%	158.47%	335.88%	11.22%
Total % Change from 2014-2015	-27.66%	7.48%	16.83%	-6.88%	3.86%	-38.37%	-95.08%	61.63%	13.70%
% Change from previous year month	14.85%	-0.82%	97.52%	32.11%	38.52%	-56.71%	#DIV/0!	14.83%	14.03%

**Sales and Use 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
2012 (sales tax rate of 3.41%)									
<b>2012 TOTAL</b>	30,389	3,262,719	469,321	196,012	1,747,183	32,464	1,16,176	597,014	6,451,278
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	7,727	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	37,541	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	3,495	252,537	54,161	10,612	192,476	14,503	22,719	104,711	655,214
October	1,302	288,691	48,857	12,373	195,086	3,277	7,234	23,983	580,803
November	1,754	268,369	28,424	11,611	158,229	2,643	23,128	7,661	501,819
December	6,038	265,730	28,172	18,957	200,039	4,472	33,750	67,085	624,243
<b>2013 TOTAL</b>	29,139	3,213,689	440,761	167,761	1,983,687	54,330	221,203	417,388	6,527,958
2014 (sales tax rate of 3.56%)									
January	1,034	210,406	30,654	8,922	90,948	2,837	102,750	43,978	491,529
February	1,073	252,127	22,042	20,930	88,938	2,858	19,465	39,988	447,421
March	4,028	302,651	46,602	23,393	96,791	8,085	22,998	112,444	616,992
April	1,113	322,362	30,744	17,488	93,794	7,774	8,238	229,441	710,954
May	1,230	344,174	35,775	19,525	117,079	6,826	116,907	86,567	728,083
June	1,241	342,762	39,418	21,944	116,443	3,471	92,745	145,132	763,156
July	1,241	343,892	39,443	9,291	129,161	3,861	49,451	97,450	673,790
August	1,376	335,701	53,456	10,084	132,085	4,052	659	105,899	643,312
September	5,306	348,143	29,438	15,047	129,869	3,585	242,311	241,860	1,015,559
October	1,113	341,684	61,413	47,735	107,146	3,418	587,243	106,862	1,255,614
November	3,444	275,434	55,964	18,224	100,931	2,794	841	91,598	548,930
December	3,293	307,966	46,989	13,531	174,488	2,923	100,995	179,083	829,288
<b>2014 TOTAL</b>	24,492	3,727,322	491,938	226,114	1,377,373	52,484	1,344,603	1,480,302	8,724,628
2015 (sales tax rate of 3.86%)									
January	5,766	248,126	18,443	13,922	84,422	3,553	48,161	101,519	523,912
February	1,571	321,171	33,209	25,020	79,430	3,026	63,708	106,428	632,149
March	2,696	350,710	47,098	9,318	100,871	3,600	149,323	181,437	845,053
April	1,386	344,103	65,612	29,486	140,963	3,536	67,442	95,392	748,120
May	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-
July	-	-	-	-	-	-	-	-	-
August	-	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-
<b>2015 TOTAL</b>	10,005	1,264,110	164,562	77,746	405,686	13,715	328,634	484,776	2,749,234
% Change from 2012-2013	-4.11%	-1.50%	-6.09%	-14.41%	13.54%	67.35%	90.40%	-30.09%	1.19%
% Change from 2013-2014	-19.49%	11.10%	6.91%	29.10%	-33.49%	-7.47%	482.25%	239.72%	28.02%
% Change from 2014-2015	27.31%	7.20%	16.71%	1.37%	0.99%	-41.31%	97.52%	4.99%	11.85%
% Change from previous year month	14.85%	-1.55%	97.43%	55.50%	38.61%	-58.05%	655.04%	-61.66%	-2.95%

**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
<b>2012 (sales tax rate of 3.41%)</b>	-	-	-	-	-	-	-
<b>2013 (sales tax rate of 3.41%)</b>	<b>54,676</b>	<b>1,277,112</b>	<b>553,212</b>	<b>147,717</b>	<b>668,472</b>	<b>76,260</b>	<b>2,777,449</b>
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	3,655	106,135	40,282	7,928	51,067	5,261	214,328
October	4,156	105,602	59,054	9,853	51,866	8,810	239,341
November	3,982	87,939	38,478	14,429	55,242	7,290	207,360
December	5,780	85,521	63,020	28,709	101,738	8,973	293,741
<b>2013 TOTAL</b>	<b>51,768</b>	<b>1,252,742</b>	<b>583,337</b>	<b>137,209</b>	<b>716,412</b>	<b>72,689</b>	<b>2,814,157</b>
<b>2014 (sales tax rate of 3.56%)</b>							
January	3,236	84,800	27,857	6,829	37,714	3,444	163,880
February	3,761	97,322	40,355	7,082	40,619	11,915	201,054
March	4,630	101,711	43,040	9,116	55,124	9,184	222,805
April	4,355	111,784	44,765	8,721	53,147	8,886	231,658
May	4,472	122,720	52,090	11,002	65,848	12,602	268,734
June	5,226	126,868	52,226	10,826	73,635	11,412	280,193
July	4,738	143,241	50,205	12,113	92,197	30,185	332,679
August	4,293	133,918	81,234	12,979	83,494	39,117	355,035
September	5,243	139,468	69,707	10,453	69,876	33,321	317,068
October	2,026	128,849	50,406	10,877	60,773	37,351	290,282
November	7,500	94,051	49,653	14,138	59,435	31,905	256,682
December	6,636	96,442	63,565	30,429	125,222	32,897	355,191
<b>2014 TOTAL</b>	<b>56,116</b>	<b>1,381,174</b>	<b>614,103</b>	<b>144,565</b>	<b>817,084</b>	<b>262,219</b>	<b>3,275,261</b>
<b>2015 (sales tax rate of 3.86%)</b>							
January	2,914	108,654	30,699	8,172	52,251	31,958	234,648
February	4,343	100,213	41,179	6,837	43,844	28,851	225,267
March	5,553	132,841	50,427	9,918	71,103	37,013	306,855
April	4,894	128,445	51,613	8,534	61,919	34,122	289,527
May	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-
July	-	-	-	-	-	-	-
August	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-
<b>2015 TOTAL</b>	<b>17,704</b>	<b>470,153</b>	<b>173,918</b>	<b>33,461</b>	<b>229,117</b>	<b>131,944</b>	<b>1,056,297</b>
<b>Total % Change from 2012-2013</b>	<b>-5.32%</b>	<b>-1.91%</b>	<b>5.45%</b>	<b>-7.11%</b>	<b>7.17%</b>	<b>-4.68%</b>	<b>1.32%</b>
<b>Total % Change from 2013-2014</b>	<b>3.83%</b>	<b>5.61%</b>	<b>0.84%</b>	<b>0.92%</b>	<b>9.25%</b>	<b>245.54%</b>	<b>11.48%</b>
<b>Total % Change from 2014-2015</b>	<b>2.17%</b>	<b>9.60%</b>	<b>2.81%</b>	<b>-2.80%</b>	<b>13.24%</b>	<b>264.02%</b>	<b>18.89%</b>
<b>% Change from previous year month</b>	<b>3.64%</b>	<b>5.97%</b>	<b>6.34%</b>	<b>-9.75%</b>	<b>7.45%</b>	<b>254.15%</b>	<b>15.27%</b>

**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
2012 (sales tax rate of 3.41%)								
<b>2012 TOTAL</b>	<b>55184</b>	<b>1287832</b>	<b>555044</b>	<b>147717</b>	<b>674189</b>	<b>18311</b>	<b>82826</b>	<b>2,821,103</b>
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	4,312	107,396	40,456	7,928	51,124	127	7,288	218,631
October	4,367	105,884	59,110	9,853	52,023	-	8,810	240,047
November	4,232	88,149	39,058	14,429	55,342	-	7,290	208,500
December	6,143	85,900	63,723	28,709	101,846	9,161	10,088	305,570
<b>2013 TOTAL</b>	<b>53472</b>	<b>1260923</b>	<b>588444</b>	<b>137209</b>	<b>718187</b>	<b>20963</b>	<b>79151</b>	<b>2,858,349</b>
2014 (sales tax rate of 3.56%)								
January	3,302	85,271	28,026	6,829	37,742	833	4,568	166,571
February	3,856	98,027	41,026	7,082	40,703	7,671	12,000	210,365
March	4,685	102,057	43,182	9,116	55,194	654	10,524	225,412
April	4,410	112,112	44,846	8,721	53,203	-	8,957	232,249
May	4,508	123,034	52,233	11,002	65,929	3,840	12,701	273,247
June	5,258	127,320	52,274	10,898	73,635	4,995	11,843	286,223
July	4,754	143,732	50,214	12,113	92,479	267	33,886	333,886
August	4,389	134,391	82,240	12,979	83,641	759	39,329	357,728
September	5,325	139,802	58,892	10,453	70,284	399	34,606	319,761
October	2,026	129,217	50,497	10,877	60,860	912	37,720	292,109
November	7,579	94,378	49,894	14,138	59,580	218	32,000	257,787
December	6,770	96,845	63,634	30,429	125,330	114	39,477	362,599
<b>2014 TOTAL</b>	<b>56962</b>	<b>1386186</b>	<b>616958</b>	<b>144637</b>	<b>818580</b>	<b>20662</b>	<b>274052</b>	<b>3,317,937</b>
2015 (sales tax rate of 3.86%)								
January	2,941	109,410	30,709	8,172	52,338	-	32,595	236,165
February	4,397	100,639	41,494	6,837	43,947	8	34,467	231,789
March	5,575	133,176	50,437	9,918	71,278	579	36,036	306,999
April	5,000	128,825	51,621	8,534	62,021	1,887	34,292	292,180
May	-	-	-	-	-	-	-	0
June	-	-	-	-	-	-	-	0
July	-	-	-	-	-	-	-	0
August	-	-	-	-	-	-	-	0
September	-	-	-	-	-	-	-	0
October	-	-	-	-	-	-	-	0
November	-	-	-	-	-	-	-	0
December	-	-	-	-	-	-	-	0
<b>2015 TOTAL</b>	<b>17913</b>	<b>472050</b>	<b>174261</b>	<b>33461</b>	<b>229584</b>	<b>2474</b>	<b>137390</b>	<b>1,067,133</b>
% Change from 2012-2013	-3.10%	-2.09%	6.02%	-7.11%	6.53%	14.48%	-4.44%	1.32%
% Change from 2013-2014	1.86%	5.30%	0.43%	0.97%	9.18%	-5.59%	231.65%	11.19%
% Change from 2014-2015	1.65%	9.53%	2.32%	-2.80%	13.33%	-75.08%	251.50%	17.92%
% Change from previous year month	4.57%	5.98%	6.16%	-9.75%	7.51%	#DIV/0!	253.10%	16.03%

	Does not factor tax rate changes											
	3.41 2005	3.41 2006	3.56 2007	3.41 2008	3.41 2009	3.41 2010	3.41 2011	3.41 2012	3.41 2013	3.56 2014	3.86 2015	
January	428,679	500,130	482,428	518,849	487,710	560,031	539,435	527,526	558,519	545,206	694,389	
February	480,561	521,590	535,979	547,789	473,426	484,820	534,348	579,961	541,371	608,750	748,582	
March	587,831	624,521	704,243	637,871	566,690	582,620	672,618	745,914	729,329	790,000	993,860	
April	541,195	612,044	610,029	623,468	552,281	609,595	644,111	696,264	684,086	770,009	860,556	
May	582,705	647,568	696,047	713,579	646,112	669,398	733,274	770,788	738,837	868,160		
June	676,115	733,917	799,000	736,287	1,074,918	753,018	829,054	856,497	890,404	916,411		
July	634,356	679,183	702,834	718,557	654,639	727,545	802,877	741,295	796,720	937,361		
August	653,113	706,316	740,097	767,013	732,097	734,903	765,314	868,158	796,810	985,381		
September	684,271	722,706	789,130	692,174	624,411	723,979	775,627	822,775	789,862	1,055,595		
October	607,382	635,866	688,559	666,347	617,267	688,420	759,660	695,018	759,613	942,369		
November	544,120	469,178	602,818	551,792	535,953	621,221	597,762	698,993	675,701	789,774		
December	793,483	896,526	829,816	726,256	657,741	798,946	813,953	907,657	852,655	1,032,414		
<b>Totals</b>	<b>7,213,810</b>	<b>7,749,546</b>	<b>8,180,981</b>	<b>7,899,981</b>	<b>7,623,245</b>	<b>7,954,497</b>	<b>8,468,033</b>	<b>8,910,846</b>	<b>8,813,907</b>	<b>10,241,430</b>	<b>3,297,387</b>	

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

SALES and USE Tax Breakdown by Industry Category

	Food Stores	Eating Places	Apparel Stores	Home Furnishings	General Merch	All Other	Total	% change
2015	\$27,918	\$1,736,160	\$338,823	\$111,207	\$635,270	\$966,989	\$3,816,367	100%
2014	\$81,354	\$5,113,508	\$1,108,896	\$370,751	\$2,195,953	\$3,172,103	\$12,042,565	28.30%
2013	\$82,611	\$4,474,612	\$1,029,205	\$304,970	\$2,701,874	\$793,035	\$9,386,307	1.23%
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	\$7,893,497	-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	\$2,089,921	\$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	\$93,373	\$2,027,812	\$788,006	\$423,585	\$1,944,035	\$697,436	\$5,980,247	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 change

SALES Tax Breakdown by Industry Category

	Food Stores	Eating Places	Apparel Stores	Home Furnishings	General Merch	All Other	Total	% change
2015	\$23,294	\$1,712,054	\$338,298	\$96,190	\$626,121	\$596,004	\$3,391,961	100%
2014	\$80,252	\$5,038,117	\$1,104,931	\$340,902	\$2,152,666	\$1,524,563	\$10,241,431	16.20%
2013	\$79,161	\$4,441,590	\$1,023,717	\$267,732	\$2,609,089	\$392,621	\$8,813,910	-1.08%
2012	\$85,065	\$4,483,214	\$1,021,568	\$321,590	\$2,407,255	\$591,866	\$8,910,578	5.23%
2011	\$68,287	\$4,157,243	\$997,665	\$325,612	\$2,336,905	\$562,321	\$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%

City Wide Yearly Summary									
CAGID and Mall Sales and Use Tax as a Percent of Total City Wide Sales and Use Tax									
	Eating		Apparel		Home		General		Total
	Food Stores	Places	Stores	Furnishings	Merch	All Other			
2015	\$5,433,878	\$5,058,429	\$1,313,105	\$1,736,595	\$7,395,584	\$19,643,264	\$40,580,855	1%	9.4%
2014	\$14,681,607	\$14,447,798	\$4,180,365	\$5,475,586	\$22,124,094	\$53,747,345	\$114,656,795	1%	10.5%
2013	\$13,454,838	\$13,174,730	\$3,774,426	\$4,692,270	\$20,776,166	\$47,500,571	\$103,373,001	1%	9.1%
2012	\$13,060,743	\$12,937,276	\$3,717,039	\$22,440,706	\$19,948,416	\$24,002,787	\$96,106,967	1%	9.6%
2011	\$12,241,084	\$11,838,300	\$3,426,738	\$5,259,120	\$19,948,416	\$39,725,073	\$92,438,731	1%	9.5%
2010	\$11,130,533	\$10,930,482	\$2,690,372	\$4,459,406	\$19,279,577	\$38,940,102	\$87,430,472	1%	9.4%
2009	\$11,160,109	\$10,572,840	\$2,626,020	\$4,304,383	\$17,515,062	\$39,002,103	\$85,180,517	0%	9.3%
2008	\$11,204,475	\$10,910,035	\$2,819,260	\$4,827,635	\$18,101,297	\$36,708,245	\$84,570,947	1%	10.1%
2007	\$11,205,584	\$10,888,135	\$2,804,311	\$5,522,090	\$18,040,152	\$39,631,459	\$88,091,731	1%	9.8%
2006	\$10,392,069	\$9,582,212	\$2,424,694	\$4,611,056	\$15,402,540	\$37,371,060	\$79,783,631	1%	11.0%
2005	\$10,046,723	\$8,995,846	\$2,362,366	\$4,465,788	\$14,587,419	\$35,882,350	\$76,340,492	1%	10.0%
2004	\$10,148,861	\$8,637,718	\$2,232,147	\$4,118,312	\$14,123,007	\$32,171,342	\$71,431,387	1%	9.9%
2003	\$9,052,658	\$7,847,285	\$2,046,951	\$3,922,549	\$13,185,423	\$31,552,637	\$67,607,503	1%	10.4%
2002	\$9,294,397	\$8,133,237	\$2,346,305	\$4,164,992	\$13,572,651	\$33,815,600	\$71,327,182	1%	10.1%
2001	\$9,312,676	\$8,384,190	\$2,646,021	\$4,537,112	\$15,553,807	\$38,279,526	\$78,713,332	1%	9.1%
2000	\$9,080,910	\$8,484,601	\$3,159,262	\$5,915,794	\$17,887,211	\$36,269,737	\$80,797,515	1%	9.5%
1999	\$9,207,721	\$7,790,648	\$3,359,914	\$5,553,219	\$17,008,884	\$33,893,706	\$76,814,092	1%	9.2%
1998	\$8,932,097	\$7,469,094	\$3,252,729	\$3,570,448	\$15,736,140	\$30,637,104	\$69,597,612	1%	9.1%
1997	\$7,739,779	\$6,797,237	\$2,781,018	\$3,129,089	\$15,439,169	\$28,494,047	\$64,380,339	1%	9.3%
1996	\$7,611,055	\$6,614,561	\$2,782,149	\$2,862,572	\$15,111,950	\$26,975,579	\$61,957,866	1%	9.1%