

City of Boulder

Sales & Use Tax Revenue Report

June, 2015

Issued August 20, 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 June, 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.

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 4.20%.

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	5.76%	77.22%
Business/Consumer Use Tax	(13.81%)	9.78%
Construction Use Tax	14.70%	10.20%
Motor Vehicle Use Tax	3.36%	2.81%
Total Sales & Use Tax	4.20%	100.00%

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	4.66%	76.84%
Business/Consumer Use Tax	(13.93%)	9.93%
Construction Use Tax	14.70%	10.38%
Motor Vehicle Use Tax	3.36%	2.86%
Total Sales & Use Tax	3.35%	100.00%

COMMUNITY CULTURE AND FACILITIES TAX

For June 2015 YTD, the newly enacted Community Culture and Facilities Tax (an additional 0.30%, effective for 3 years beginning January 1, 2015) has generated \$4,850,144. 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 – June YTD retail sales tax revenue was up 5.76% 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	May	Jun
6.50%	9.40%	8.54%	4.87%	2.81%	3.00%

Food Stores - YTD retail sales tax revenue for food stores was up 10.19% 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 is one month out of the year where our report contains two filing periods.

Jan	Feb	Mar	Apr	May	Jun
46.51%	8.69%	2.00%	1.77%	0.70%	8.22%

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 YTD retail tax at Eating Places is up by 6.48%.

Jan	Feb	Mar	Apr	May	Jun
4.82%	10.46%	6.98%	4.87%	11.00%	0.98%

Apparel Stores - YTD retail sales were up by 9.00%. 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	May	Jun
(29.55%)	15.03%	(1.28%)	53.97%	2.21%	16.20%

General Retail sales are up by 4.64% YTD.

Jan	Feb	Mar	Apr	May	Jun
1.97%	3.75%	3.02%	4.94%	8.42%	5.55%

Public Utilities (primarily retail sales tax on natural gas and electricity) are down by 6.87% 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 June YTD Marijuana Related Revenue			
Medical marijuana:			
3.86% Sales/Use Tax	\$556,018		
Sub-total Medical marijuana revenue		\$556,018	
Recreational marijuana			
3.86% Base Sales/Use Tax	559,943		
3.50% Additional Sales/Use Tax	507,632		
5.00% Excise Tax	493,223		
State Share-back	192,450		
Sub-total Recreational Marijuana revenue		\$1,753,248	
TOTAL MARIJUANA RELATED REVENUE			\$2,309,266

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:

Total May YTD "Incremental" Recreational Marijuana Related Revenue		
3.50% Additional Sales/Use Tax	\$507,632	
5.00% Excise Tax	493,223	
State "Share-back"	192,450	
TOTAL "INCREMENTAL" RECREATIONAL MARIJUANA REVENUE		\$1,193,305

Medical Marijuana Retail Sales Tax

Total June YTD sales/use tax revenue collected in this category is down by 3.86% from the same period in 2014. The percentage change by month is presented below.

Jan	Feb	Mar	Apr	May	Jun
26.96%	(7.57%)	(9.21%)	(1.96%)	(16.06%)	(16.23%)

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	May	Jun
na	na	82.89%	60.56%	42.84%	38.64%

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

TABLE 3

2015 YTD RETAIL SALES TAX (% Change in Comparable YTD Collections)	
STRENGTHS: <ul style="list-style-type: none"> ▪ Food Stores up by 10.19% (January had two returns for each store by a 13 period filing taxpayer) ▪ Eating Places up by 6.48% ▪ Apparel Stores up by 9.00% ▪ Home Furnishings up by 3.38% ▪ General Retail up by 4.64% ▪ Building Material - Retail up by 1.83% ▪ Computer Related Business up by 20.49% ▪ All Other up by 6.70% ▪ Recreational Marijuana up by 98.11% ▪ Downtown up by 10.71% ▪ UHGID (the "hill") up by 0.92% ▪ N. 28th St Commercial up by 18.34% ▪ University of Colorado up by 0.74% ▪ Basemar up by 4.73% ▪ BVRC (excl 29th St) up by 3.18% ▪ Twenty-Ninth St up by 3.38% ▪ The Meadows up by 5.04% ▪ All Other Boulder up by 8.06% ▪ Out of State up by 1.62% ▪ Metro Denver up by 17.92% ▪ Pearl Street Mall up by 19.91% ▪ Gunbarrel Commercial up by 19.15% ▪ Boulder Industrial up by 11.61% 	WEAKNESSES: <ul style="list-style-type: none"> ▪ Transportation/Utilities down by 5.18% ▪ Medical Marijuana down by 3.86% ▪ Consumer Electronics down by 14.66% ▪ Table Mesa down by 1.32% ▪ Public Utilities down by 6.87%

2015 USE TAX (% Change in YTD Comparable Collections)	
STRENGTHS: <ul style="list-style-type: none"> ▪ Construction Use Tax up by 14.70% (when adjusted to exclude dedicated Boulder Junction tax in both years, up by 20.41%) ▪ Motor Vehicle Use Tax up by 3.36% 	WEAKNESSES <ul style="list-style-type: none"> ▪ Business Use Tax down by 13.81%

BUSINESS USE TAX

June YTD Business Use Tax is down by 13.81%. 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.

MOTOR VEHICLE USE TAX

June YTD Motor Vehicle Use Tax is up by 3.36%. This tax category applies to the purchase of vehicles registered in the city. As individuals and businesses became more confident about jobs and the economy, they 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 during 2015 as the average age of the total vehicle fleet in the city has declined and the comparative numbers from the prior year have become more difficult to meet or exceed. Motor Vehicle Use Tax may have 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 comparative results continued to be negative through May of 2015. Comparative revenue in this category was positive for June 2015 and, if the economy remains strong, we may see revenue in this category begin to flatten out.

CONSTRUCTION USE TAX

Construction Use Tax is up by 14.70% YTD. This is a very volatile tax category as it depends upon the number and timing of construction projects in any given period. Revenue in this category assumes "base" number of projects will continue indefinitely, plus revenue from large projects in the "pipeline" (based upon a review of information from the City Planning Department and the CU Capital Improvement Plan). Even when we know projects are pending, the timing of payment of Construction Use Tax can occur in the prior or subsequent year to the planned construction date. We are currently in a strong period for large project construction in the City but know that this level of activity cannot continue forever. Therefore, it is important that we not commit to ongoing operating expenses from this revenue source, as it will eventually decline.

ACCOMMODATION TAX

June Accommodation Tax revenue is up by 10.74% from the same period in 2014. The hotel industry in Boulder is in a state of flux. It is uncertain 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 December 2013 (to be redeveloped into two hotels)
- Boulder Outlook – closed November 2014
- Hyatt Place Depot Square – opened in April 2015
- Other Planned Properties – in concept or site review

ADMISSIONS TAX

Year-to-date 2015 Admission Tax revenue is up by 12.16% 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

June YTD Trash Tax receipts are down by 41.79%, primarily due to a delay in receipt of a second quarter remittance. On-going Trash Tax remittances are due on a quarterly basis. Variances also occur when smaller trash collection companies work levels vary, due primarily to pickups related to larger construction projects.

REVIEW OF VARIOUS ECONOMIC DATA & PREDICTIONS FOR THE FUTURE

Because of slower than projected growth in the first half of 2015, the *National Retail Federation* has revised its 2015 forecast:

The NRF has issued a revised retail sales tax forecast for 2015, lowering its anticipated figures due to unexpected slow growth during the first half of the year. The original NRF forecast in February predicted a 4.1 percent growth in retail sales over 2014, but the new revision lowers the forecast to 3.5%.

A U.S. Department of Commerce report on June sales noted that sales were down. Excluding autos, gas, building materials and restaurants, core retail sales fell 0.1 percent in June after an increase of 0.7 percent in May. The report precipitated the NRF revision. NRF calculations found that sales during the first six months of 2015 saw 2.9 percent growth, with an anticipated increase at a more positive pace of 3.7 percent over the next five months.

Although retail sales taxes are collected and remitted on some retail purchases (primarily those with brick and mortar stores in the City or State), many go untaxed. Therefore, it is important to follow trends in this sales category. IBM's annual *Online Retail Readiness Report* published in April of 2015, based upon a Forrester Research Study includes the following:

The e-commerce industry is steadily growing, faster than expected. A previous report from 2010 didn't expect the industry to top \$300 billion until 2017. By the end of this year, the industry is projected to reach nearly \$334 billion in consumer spend.

As e-commerce grows overall, holiday spending is increasing as well, though at a slower rate. A study by the National Retail Federation shows that shoppers spent more both in store and online during the 2014 holiday season (which includes November and December sales). Overall online spend amounts to just one-sixth of in-store spend, but it's increasing faster year-over-year. Online sales grew 6.8 percent over 2013, while in-store sales grew 4 percent over 2014.

Mobile shopping is on the rise...retailers are using the promotional techniques they use during the main holiday season during smaller holidays around the year, like Father's Day. We're seeing that holiday shopping retailers are investing in mobile websites and applications. We're also seeing retailers looking to find ways to bring the best of online shopping into stores. Mobile devices are the remote control of our lives, and retailers need to leverage that.

According to the 3rd Quarter 2015 *Leeds Business Confidence Index* published by the University of Colorado's Leeds School of Business, expectations are tempered ahead of Q3:

The panel of business leaders surveyed notched expectations downward ahead of Q3 2015, marking the largest decrease in confidence since Q2 2013. The index remains in positive territory (above 50) for all individual metrics of the index. The greatest optimism was in the state economy, which was also the source of the greatest decline in expectations compared to a year

ago. Expectations for the national economy took the largest step back compared to a quarter ago coming on the heels of weak first-quarter real GDP growth. Hiring expectations recorded the second-largest quarterly reduction.

The Leeds Business Confidence Index, which captures Colorado business leaders' expectations for the national economy, state economy, industry sales, profits, hiring plans, and capital expenditures is at 58.3 for Q3 2015 compared to 61.7 ahead of Q2 2015. The LCBI is down 2.9 points from one year ago and 3.4 points from last quarter.

The Conference Board Consumer Confidence Index® which had improved in June, declined in July:

The Index now stands at 90.9 (1985=100), down from 99.8 in June. The Present Situation Index decreased moderately from 110.3 last month to 107.4 in July, while the Expectations Index declined sharply to 79.9 from 92.8 in June.

Says Lynn Franco, Director of Economic Indicators at The Conference Board: “Consumer confidence declined sharply in July, following a gain in June. Consumers continue to assess current conditions favorably, but their short-term expectations deteriorated this month. A less optimistic outlook for the labor market, and perhaps the uncertainty and volatility in financial markets prompted by the situation in Greece and China, appears to have shaken consumers’ confidence. Overall, the Index remains at levels associated with an expanding economy and a relatively confident consumer.”

The University of Michigan Consumer Sentiment Index was virtually unchanged in August from the July reading:

	Aug 2015	Jul 2015	Aug 2014	M-M Change	Y-Y Change
Index of Consumer Sentiment	92.9	93.1	82.5	-0.2%	+12.6%
Current Economic Conditions	107.1	107.2	99.8	-0.1%	+7.3%
Index of Consumer Expectations	83.8	84.1	71.3	-0.4%	+17.5%

Consumer confidence was virtually unchanged in early August from the July reading, marking its highest nine month average since 2004. Renewed strength in personal finances largely offset slight declines in prospects for the national economy and buying conditions. The declines in prospects for the economy probably reflect the expected increases in interest rates, while the eventual but small impacts from falling commodity prices, the devaluation of the renminbi (official currency of the People’s Republic of China), and a weaker global economy have yet to occur (other than from declines in oil prices). The most important offset to these concerns is that consumption expenditures can be expected to expand at an annual rate of 3.0% in 2015 and 2016, prompting continuing net gains in jobs and incomes.

Excerpts from the latest publication of *Focus Colorado: Economic and Revenue Forecast*, from the Colorado Legislative Council Staff, follow:

The economy is strong. Colorado's expansion grew out of a recovery into a mid-cycle expansion nearing full employment in 2014. Low oil prices are expected to slow the pace of Colorado's expansion in 2015. The expansion and inflationary pressure will be moderated over the forecast period by tightening monetary policy.

The biggest risk to expectations for Colorado's economy is the trajectory of oil prices and its impact on employment and income growth in Denver and the northern Front Range. Cutbacks in the oil industry are expected to be a moderating influence in employment, wages, and income gains in the Denver metropolitan area and the northern front range.

Total Net Sales/Use Tax Receipts by Tax Category	JUNE YTD Actual			
	2014	2015	% Change	% of Total
Sales Tax	42,023,749	48,187,598	5.76%	77.22%
Business Use Tax	6,527,302	6,100,290	-13.81%	9.78%
Construction Sales/Use Tax	5,117,678	6,364,510	14.70%	10.20%
Motor Vehicle Use Tax	1,563,973	1,752,783	3.36%	2.81%
Total Sales and Use Tax	55,232,702	62,405,181	4.20%	100.00%

Total Net Sales/Use Tax Receipts by Industry Type	JUNE YTD Actual			
	2014	2015	%Change	% of Total
Food Stores	6,856,666	8,096,885	8.91%	12.97%
Eating Places	6,891,210	7,959,543	6.53%	12.75%
Apparel Stores	1,816,251	2,143,909	8.87%	3.44%
Home Furnishings	1,339,787	1,496,978	3.05%	2.40%
General Retail	10,775,112	11,856,173	1.48%	19.00%
Transportation/Utilities	4,275,166	4,415,002	-4.76%	7.07%
Automotive Trade	3,826,287	4,195,484	1.13%	6.72%
Building Material-Retail	1,858,766	2,054,716	1.95%	3.29%
Construction Firms Sales/Use Tax	4,693,664	6,037,848	18.64%	9.68%
Consumer Electronics	1,244,696	1,198,721	-11.18%	1.92%
Computer Related Business Sector	3,386,475	3,837,318	4.51%	6.15%
Rec Marijuana	494,970	1,067,575	98.92%	1.71%
Medical Marijuana	513,979	556,018	-0.23%	0.89%
All Other	7,259,674	7,489,009	-4.86%	12.00%
Total Sales and Use Tax	55,232,702	62,405,181	4.20%	100.00%

Total Net Sales/Use Tax Receipts by Geographic Area	JUNE YTD Actual			
	2014	2015	% Change	% of Total
North Broadway	656,411	758,508	6.57%	1.22%
Downtown	3,758,138	4,729,558	16.07%	7.58%
Downtown Extension	351,519	395,455	3.76%	0.63%
UHGD (the "hill")	573,334	625,563	0.63%	1.00%
East Downtown	465,577	409,358	-18.91%	0.66%
N. 28th St. Commercial	2,442,407	3,148,931	18.91%	5.05%
N. Broadway Annex	221,161	240,651	0.36%	0.39%
University of Colorado	573,360	490,967	-21.03%	0.79%
Basemar	1,532,055	1,680,154	1.14%	2.69%
BVRC-Boulder Valley Regional Center	10,767,747	12,074,718	3.42%	19.35%
29th Street	3,848,298	4,292,424	2.87%	6.88%
Table Mesa	1,290,869	1,372,171	-1.96%	2.20%
The Meadows	511,783	542,355	-2.26%	0.87%
All Other Boulder	3,455,961	4,684,613	25.02%	7.51%
Boulder County	608,184	640,330	-2.90%	1.03%
Metro Denver	1,678,844	4,233,726	132.58%	6.78%
Colorado All Other	175,300	329,908	73.57%	0.53%
Out of State	5,491,802	5,252,502	-11.79%	8.42%
Airport	17,294	22,262	18.72%	0.04%
Gunbarrel Industrial	4,538,107	3,370,244	-31.51%	5.40%
Gunbarrel Commercial	570,408	704,662	13.94%	1.13%
Pearl Street Mall	1,394,069	1,802,127	19.22%	2.89%
Boulder Industrial	5,265,048	5,990,071	4.93%	9.60%
Unlicensed Receipts	844,072	231,484	-74.71%	0.37%
County Clerk	1,563,973	1,752,783	3.36%	2.81%
Public Utilities	2,636,980	2,629,653	-0.03%	4.21%
Total Sales and Use Tax	55,232,702	62,405,181	4.20%	100.00%

Miscellaneous Tax Statistics	JUNE YTD Actual		
	2014	2015	% Change in Taxable
Total Food Service Tax	299,925	315,343	5.14%
Accommodations Tax	2,673,299	2,960,278	10.74%
Admissions Tax	273,714	306,991	12.16%
Trash Tax	882,469	513,722	-41.79%
Disposable Bag Fee	132,561	127,155	-4.08%
Rec Marijuana Excise Tax	103,083	493,223	378.47%

USE TAX BY CATEGORY

USE << SALES

SALES TAX BY CATEGORY

JUNE YTD Actual			Standard Industrial Code	JUNE YTD Actual		
2014	2015	% Change		2014	2015	% Change
120,723	48,925	-62.62%	Food Stores	6,735,943	8,047,960	10.19%
87,944	105,222	10.35%	Eating Places	6,803,266	7,854,321	6.48%
7,784	6,543	-22.48%	Apparel Stores	1,808,466	2,137,367	9.00%
14,065	10,998	-27.88%	Home Furnishings	1,325,723	1,485,980	3.38%
1,666,734	1,521,692	-15.80%	General Retail	9,108,378	10,334,481	4.64%
201,522	226,915	3.85%	Transportation/Utilities	4,073,644	4,188,087	-5.18%
1,611,152	1,792,972	2.64%	Automotive Trade	2,215,136	2,402,512	0.03%
10,102	13,582	24.00%	Building Material-Retail	1,848,664	2,041,135	1.83%
4,509,870	5,806,784	18.75%	Construction Sales/ Use Tax	183,793	231,063	15.95%
18,902	64,440	214.42%	Consumer Electronics	1,225,793	1,134,281	-14.66%
2,348,603	2,481,381	-2.56%	Computer Related Business	1,037,872	1,355,936	20.49%
3,439	11,719	214.28%	Rec Marijuana	491,531	1,055,856	98.11%
13,429	34,214	134.98%	Medical Marijuana	500,550	521,805	-3.86%
2,594,684	2,092,196	-25.63%	All Other	4,664,990	5,396,813	6.70%
13,208,953	14,217,583	-0.73%	Total Sales and Use Tax	42,023,749	48,187,598	5.76%

USE TAX BY CATEGORY

SALES TAX BY CATEGORY

JUNE YTD Actual			Geographic Code	JUNE YTD Actual		
2014	2015	% Change		2014	2015	% Change
44,451	61,445	27.49%	North Broadway	611,960	697,063	5.05%
627,926	971,977	42.76%	Downtown	3,130,212	3,757,581	10.71%
44,601	-906	-101.87%	Downtown Extension	306,918	396,361	19.11%
27,526	28,309	-5.15%	UHGD (the "hill")	545,808	597,254	0.92%
127,596	50,318	-63.63%	East Downtown	337,981	359,040	-2.03%
43,655	71,007	50.01%	N. 28th St. Commercial	2,398,752	3,077,924	18.34%
1,970	5,015	134.78%	N. Broadway Annex	219,191	235,637	-0.85%
125,382	1,653	-98.78%	University of Colorado	447,977	489,314	0.74%
548,790	563,620	-5.28%	Basemar	983,265	1,116,534	4.73%
292,350	355,468	12.14%	BVRC	10,475,397	11,719,251	3.18%
47,905	32,429	-37.57%	29th Street	3,800,392	4,259,995	3.38%
22,014	14,561	-39.00%	Table Mesa	1,268,855	1,357,611	-1.32%
65,542	34,109	-52.00%	The Meadows	446,241	508,246	5.04%
1,710,514	2,639,567	42.32%	All Other Boulder	1,745,447	2,045,046	8.06%
122,354	144,451	8.88%	Boulder County	485,830	495,878	-5.86%
272,421	2,435,530	724.55%	Metro Denver	1,406,423	1,798,195	17.92%
66,169	47,377	-33.96%	Colorado All Other	109,130	282,530	138.77%
804,894	88,096	-89.91%	Out of State	4,686,908	5,164,406	1.62%
4,566	872	-82.39%	Airport	12,728	21,390	54.99%
3,957,819	2,829,978	-34.05%	Gunbarrel Industrial	580,289	540,266	-14.13%
27,625	3,465	-88.43%	Gunbarrel Commercial	542,783	701,197	19.15%
25,742	23,038	-17.46%	Pearl Street Mall	1,368,328	1,779,090	19.91%
1,947,789	1,975,579	-6.46%	Boulder Industrial	3,317,259	4,014,492	11.61%
603,708	38,463	-94.12%	Unlicensed Receipts	240,364	193,020	-25.94%
1,563,973	1,752,783	3.36%	County Clerk	0	0	#DIV/0!
81,668	49,376	-44.24%	Public Utilities	2,555,312	2,580,277	-6.87%
13,208,953	14,217,583	-0.73%	Total Sales and Use Tax	42,023,749	48,187,598	5.76%

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%)								
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	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
2013 TOTAL	53472	1260923	588444	137209	718187	20963	79151	2,858,349
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	30,327	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	32,000	292,109
November	7,579	94,378	49,894	14,138	59,580	218	37,720	257,787
December	6,770	96,845	63,634	30,429	125,330	114	39,477	362,599
2014 TOTAL	56862	1386186	616958	144637	818580	20662	274052	3,317,937
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	5,421	147,148	76,362	14,678	65,319	51	43,259	352,238
June	8,647	144,758	61,774	13,337	107,913	2,511	43,811	382,751
July	-	-	-	-	-	-	-	0
August	-	-	-	-	-	-	-	0
September	-	-	-	-	-	-	-	0
October	-	-	-	-	-	-	-	0
November	-	-	-	-	-	-	-	0
December	-	-	-	-	-	-	-	0
2015 TOTAL	31981	763956	312397	61476	402816	5036	224460	1,802,122
% 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	13.36%	8.76%	10.14%	5.69%	13.82%	-74.19%	241.65%	19.22%
% Change from previous year month	51.67%	4.86%	8.99%	12.87%	35.16%	-53.64%	241.18%	23.33%

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
2012 (sales tax rate of 3.41%)	-	-	-	-	-	-	-
2013 TOTAL	54,676	1,277,112	553,212	147,717	668,472	76,260	2,777,449
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
2013 TOTAL	51,768	1,252,742	583,337	137,209	716,412	72,689	2,814,157
2014 (sales tax rate of 3.56%)							
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	58,707	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
2014 TOTAL	56,116	1,381,174	614,103	144,565	817,084	262,219	3,275,261
2015 (sales tax rate of 3.86%)							
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	5,140	146,575	76,334	14,531	65,319	41,514	349,413
June	5,909	142,438	61,765	13,096	107,913	42,255	373,376
July	-	-	-	-	-	-	-
August	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-
2015 TOTAL	28,753	759,166	312,017	61,088	402,349	215,713	1,779,086
Total % Change from 2012-2013	-5.32%	-1.91%	5.45%	-7.11%	7.17%	-4.68%	1.32%
Total % Change from 2013-2014	3.83%	5.61%	0.84%	0.92%	9.25%	245.54%	11.48%
Total % Change from 2014-2015	3.26%	8.52%	10.54%	5.16%	13.80%	246.34%	19.91%
% Change from previous year month	4.28%	3.55%	9.07%	11.57%	35.16%	241.49%	22.90%

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
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	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
2013 TOTAL	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	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	100,631	2,794	841	91,598	548,930
December	3,293	307,986	46,989	13,531	174,488	2,923	100,995	179,083	829,288
2014 TOTAL	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	157	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	65,812	29,486	140,963	3,536	67,442	95,392	748,120
May	1,662	401,730	32,604	10,333	113,758	3,681	110,845	134,046	808,659
June	4,167	358,095	58,568	9,138	136,548	3,798	376,325	225,018	1,171,657
July	-	-	-	-	-	-	-	-	-
August	-	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-
2015 TOTAL	15,834	2,023,935	255,734	97,217	655,992	21,194	815,804	843,840	4,729,550
% 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	50.26%	5.19%	14.92%	-20.09%	0.17%	-38.63%	107.21%	18.36%	16.07%
% Change from previous year month	209.68%	-3.65%	37.03%	-61.59%	8.15%	0.92%	274.23%	42.99%	41.60%

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%)									
2013 (sales tax rate of 3.41%)	30,389	3,206,102	468,356	173,873	1,738,783	32,204	333	483,357	6,133,397
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	468,341
December	5,911	263,671	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	1,094	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	129,048	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	1,386	338,223	65,751	23,126	140,165	3,536	-	93,416	665,603
May	1,662	395,975	32,570	7,052	112,849	3,670	-	107,896	661,674
June	4,167	352,650	58,474	5,033	131,899	3,784	-	204,236	760,243
July	-	-	-	-	-	-	-	-	-
August	-	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-
2015 TOTAL	11,419	1,990,526	255,424	74,814	641,752	21,104	4	762,538	3,757,581
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	9.73%	5.44%	15.17%	-29.99%	1.20%	-36.58%	-97.16%	52.65%	10.71%
% Change from previous year month	209.68%	-3.71%	36.86%	-76.47%	4.99%	1.19%	-100.00%	58.70%	10.21%

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	
	Food Stores	Places	Stores	Furnishings	Merch	Total
2015	\$8,096,885	\$7,959,543	\$2,143,909	\$2,695,699	\$11,856,173	\$62,405,181
	1%	35%	26%	6%	9%	10.5%
2014	\$14,681,607	\$14,447,798	\$4,180,365	\$5,475,586	\$22,124,094	\$114,656,795
	1%	35%	27%	7%	10%	10.5%
2013	\$13,454,838	\$13,174,730	\$3,774,426	\$4,692,270	\$20,776,166	\$103,373,001
	1%	34%	27%	6%	13%	9.1%
2012	\$13,060,743	\$12,937,276	\$3,717,039	\$22,440,706	\$19,948,416	\$96,106,967
	1%	35%	28%	2%	12%	9.6%
2011	\$12,241,084	\$11,838,300	\$3,426,738	\$5,259,120	\$19,948,416	\$92,438,731
	1%	35%	29%	6%	12%	9.5%
2010	\$11,130,533	\$10,930,482	\$2,690,372	\$4,459,406	\$19,279,577	\$87,430,472
	1%	36%	33%	6%	12%	9.4%
2009	\$11,160,109	\$10,572,840	\$2,626,020	\$4,304,383	\$17,515,062	\$85,180,517
	1%	35%	33%	17%	11%	9.3%
2008	\$11,204,475	\$10,910,035	\$2,819,260	\$4,827,635	\$18,101,297	\$84,570,947
	0%	36%	34%	7%	13%	10.1%
2007	\$11,205,584	\$10,888,135	\$2,804,311	\$5,522,090	\$18,040,152	\$88,091,731
	1%	36%	33%	7%	13%	9.8%
2006	\$10,392,069	\$9,582,212	\$2,424,694	\$4,611,056	\$15,402,540	\$79,783,631
	1%	38%	37%	9%	15%	11.0%
2005	\$10,046,723	\$8,995,846	\$2,362,366	\$4,465,788	\$14,587,419	\$76,340,492
	1%	38%	37%	9%	15%	10.0%
2004	\$10,148,861	\$8,637,718	\$2,232,147	\$4,118,312	\$14,123,007	\$71,431,387
	1%	36%	41%	10%	15%	9.9%
2003	\$9,052,658	\$7,847,285	\$2,046,951	\$3,922,549	\$13,185,423	\$67,607,503
	1%	35%	41%	10%	15%	10.4%
2002	\$9,294,397	\$8,133,237	\$2,346,305	\$4,164,992	\$13,572,651	\$71,327,182
	1%	35%	37%	11%	15%	10.1%
2001	\$9,312,676	\$8,384,190	\$2,646,021	\$4,537,112	\$15,553,807	\$78,713,332
	1%	34%	37%	11%	13%	9.1%
2000	\$9,080,910	\$8,484,601	\$3,159,262	\$5,915,794	\$17,887,211	\$80,797,515
	1%	32%	37%	9%	12%	9.5%
1999	\$9,207,721	\$7,790,648	\$3,359,914	\$5,553,219	\$17,008,884	\$76,814,092
	1%	30%	35%	9%	12%	9.2%
1998	\$8,932,097	\$7,469,094	\$3,252,729	\$3,570,448	\$15,736,140	\$69,597,612
	1%	29%	34%	12%	11%	9.1%
1997	\$7,739,779	\$6,797,237	\$2,781,018	\$3,129,089	\$15,439,169	\$64,380,339
	1%	30%	28%	14%	13%	9.3%
1996	\$7,611,055	\$6,614,561	\$2,782,149	\$2,862,572	\$15,111,950	\$61,957,866
	1%	29%	27%	15%	13%	9.1%

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

SALES Tax Breakdown by Industry Category

Year	Food Stores	Eating Places	Apparel Stores	Home Furnishings	General Merch	All Other	Total	% change
2015	\$40,172	\$2,749,692	\$67,441	\$135,902	\$1,044,101	\$999,359	\$5,536,667	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	\$591,886	\$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%

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

SALES and USE Tax Breakdown by Industry Category

Year	Food Stores	Eating Places	Apparel Stores	Home Furnishings	General Merch	All Other	Total	% change
2015	\$47,815	\$2,787,891	\$568,131	\$158,693	\$1,058,808	\$1,910,334	\$6,531,672	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	\$2,084,518	\$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	\$5,980,247	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%

	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	955,130
May	582,705	647,568	696,047	713,579	646,112	669,398	733,274	770,788	738,837	868,160	1,011,087
June	676,115	733,917	799,000	736,287	1,074,918	753,018	829,054	856,497	890,404	916,411	1,133,619
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	
Totals	7,213,810	7,749,546	8,180,981	7,899,981	7,623,245	7,954,497	8,468,033	8,910,846	8,813,907	10,241,430	5,536,667

