

City of Boulder

Sales & Use Tax Revenue Report

December, 2015

Issued February 22, 2016

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 December, 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

As reflected in Table 1, "normalized" Sales and Use Tax has increased from the comparable 2014 base by 4.19%.

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	4.11%	78.42%
Business/Consumer Use Tax	(2.94%)	9.84%
Construction Use Tax	12.27%	8.81%
Motor Vehicle Use Tax	9.55%	2.93%
Total Sales & Use Tax	4.19%	100.00%

Any time a new commodity (such as recreational marijuana) becomes taxable, it generates additional revenue and increases the prior year 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. The increase in the "traditional" sales tax base is almost a full percentage point lower than that including recreational marijuana. Since recreational marijuana will be included in the 2015 "base," future revenue increases will not include the positive tax impact of this added taxable commodity. Also, September included a State of Colorado "marijuana sales tax holiday" (10% retail sales tax charged to the consumer and 15% of the excise tax paid by the cultivator when the product was transferred to the seller) where State taxes were not charged. The resulting lower price may have redistributed some anticipated future sales into September.

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	3.16%	78.04%
Business/Consumer Use Tax	(3.17%)	9.99%
Construction Use Tax	12.27%	8.98%
Motor Vehicle Use Tax	9.55%	2.99%
Total Sales & Use Tax	3.42%	100.00%

COMMUNITY, CULTURE AND SAFETY FACILITIES TAX

For December 2015 YTD, the newly enacted Community, Culture and Safety Facilities Tax (an additional 0.30%, effective for 3 years beginning January 1, 2015) has generated \$9,966,682. 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 retail 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.

Retail Sales Tax – December YTD retail sales tax revenue was up 4.11% 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	Jul	Aug	Sep	Oct	Nov	Dec
6.50%	9.40%	8.54%	4.87%	2.81%	3.00%	6.41%	5.76%	0.36%	1.65%	(6.17%)	1.13%

Food Stores - YTD retail sales tax revenue for food stores was up 5.99% 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	Jul	Aug	Sep	Oct	Nov	Dec
46.51%	8.69%	2.00%	1.77%	0.70%	8.22%	3.74%	5.10%	(1.43%)	6.98%	(11.45%)	11.44%

Sales at **Eating Places** are both an important revenue source (Eating Places comprise approximately 12.90% 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 December YTD retail tax at Eating Places is up by 6.35%.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
4.82%	10.46%	6.98%	4.87%	11.00%	0.98%	10.84%	11.61%	(1.66%)	10.07%	3.30%	3.32%

Apparel Stores - YTD retail sales were up by 2.75%. 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	Jul	Aug	Sep	Oct	Nov	Dec
(29.55%)	15.03%	(1.28%)	53.97%	2.21%	16.20%	(3.11%)	(4.20%)	(9.86%)	31.40%	(18.02%)	(6.24%)

General Retail sales are up by 2.90% YTD. The large variance in October is primarily due to timing where one large retailer remitted two tax payments in 2014 and only one in 2015.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1.97%	3.75%	3.02%	4.94%	8.42%	5.55%	5.39%	7.96%	18.56%	(14.97%)	(5.00%)	(1.82%)

Public Utilities (primarily retail sales tax on natural gas and electricity) are down by 6.59% YTD. Tax on Public Utilities comprises over 4% of total sales and use tax revenue. Even if 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 new revenue categories for the City of Boulder are the sale of both medical and recreational marijuana. These sources represented 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 December YTD Marijuana Related Revenue			
Medical marijuana:			
3.86% Sales/Use Tax	\$994,755		
Sub-total Medical marijuana revenue		\$994,755	
Recreational marijuana			
3.86% Base Sales/Use Tax	1,273,079		
3.50% Additional Sales/Use Tax	1,154,145		
5.00% Excise Tax	968,730		
State Share-back	448,313		
Sub-total Recreational Marijuana revenue		\$3,844,267	
TOTAL MARIJUANA RELATED REVENUE			\$4,839,022

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 December YTD "Incremental" Recreational Marijuana Related Revenue		
3.50% Additional Sales/Use Tax	\$1,154,145	
5.00% Excise Tax	968,730	
State "Share-back"	448,313	
TOTAL "INCREMENTAL" RECREATIONAL MARIJUANA REVENUE		\$2,571,188

Medical Marijuana Retail Sales Tax

Total December YTD retail sales tax revenue collected in this category is down by 26.50% from the same period in 2014. The retail percentage change by month is presented below.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
26.96%	(7.57%)	(9.21%)	(1.96%)	(16.06%)	(16.23%)	(26.71%)	(38.60%)	(42.17%)	(34.62%)	(60.10%)	(53.22%)

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	Jul	Aug	Sep	Oct	Nov	Dec
na	na	82.89%	60.56%	42.84%	38.64%	49.71%	51.91%	57.84%	89.75%	13.01%	46.81%

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 5.99% (January had two returns for each store by a 13 period filing taxpayer) ▪ Eating Places up by 6.35% ▪ Apparel Stores up by 2.75% ▪ General Retail up by 2.90% ▪ Automotive Trade up by 2.43% ▪ Computer Related Business up by 30.31% ▪ All Other up by 5.21% ▪ Recreational Marijuana up by 69.51% ▪ Downtown up by 5.41% ▪ N. 28th St Commercial up by 15.93% ▪ Basemar up by 4.67% ▪ BVRC (excl 29th St) up by 2.60% ▪ Twenty-Ninth St up by 0.13% ▪ All Other Boulder up by 8.92% ▪ Metro Denver up by 8.92% ▪ Pearl Street Mall up by 12.45% ▪ Gunbarrel Commercial up by 13.23% ▪ Boulder Industrial up by 3.75% ▪ University of Colorado up by 1.72% ▪ The Meadows up by 6.38% ▪ Out of State up by 4.46% 	WEAKNESSES: <ul style="list-style-type: none"> ▪ UHGID (the "hill") down by 2.81% ▪ Transportation/Utilities down by 7.95% ▪ Medical Marijuana down by 26.50% ▪ Consumer Electronics down by 3.14% ▪ Table Mesa down by 2.17% ▪ N. Broadway Annex down by 4.32% ▪ Home Furnishings down by 1.40% ▪ Building Material Retail down by 0.50%

2015 USE TAX (% Change in YTD Comparable Collections)	
STRENGTHS: <ul style="list-style-type: none"> ▪ Construction Use Tax up by 12.27% (when adjusted to exclude dedicated Boulder Junction tax in both years, up by 17.22%) ▪ Motor Vehicle Use Tax up by 9.55% 	WEAKNESSES: <ul style="list-style-type: none"> ▪ Business Use Tax down by 2.94%

BUSINESS USE TAX

December YTD Business Use Tax is down by 2.94%. 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. The Leeds Business Confidence Index has slipped for two quarters in a row. This may have had an impact on capital expenditures by businesses.

MOTOR VEHICLE USE TAX

December YTD Motor Vehicle Use Tax is up by 9.55%, 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 have replaced their vehicles and thus reduced the average age of their fleet. 2014 was a strong year for motor vehicle sales, but the change reversed in late 2014 and early in 2015 as the average age of the total vehicle fleet in the city declined and the comparative numbers from the prior year became more difficult to meet or exceed. 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 began to increase again in June 2015 and has continued this increase into November. If the economy remains strong, we may see revenue in this category flatten or even increase for the total year.

CONSTRUCTION USE TAX

Construction Use Tax is up by 12.27% 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. August includes significant revenue from permitting related to construction of below-grade parking structures for two new hotels.

ACCOMMODATION TAX

December YTD Accommodation Tax revenue is up by 8.27% 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 was down slightly. The Rocky Mountain Lodging Report for August indicated the occupancy rate for Boulder was 87%. 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
- Embassy Suites and Hilton Garden Inn (old Golden Buff location) under construction
- Other Planned Properties – in concept or site review

ADMISSIONS TAX

Year-to-date 2015 Admission Tax revenue is up by 16.26% 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

December YTD Trash Tax receipts are down by 20.93%. 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 and timing of remittances.

REVIEW OF VARIOUS ECONOMIC DATA & PREDICTIONS FOR THE FUTURE

The Conference Board Consumer Confidence Index Improves in December:

The Conference Board Consumer Confidence Index[®], which had decreased moderately in November, improved in December. The Index now stands at 96.5 (1985=100), up from 92.6 in November. The Present Situation Index increased from 110.9 last month to 115.3 in December, while the Expectations Index improved to 83.9 from 80.4 in November.

“Consumer confidence improved in December, following a moderate decrease in November,” said Lynn Franco, Director of Economic Indicators at The Conference Board. “As 2015 draws to a close, consumers’ assessment of the current state of the economy remains positive, particularly their assessment of the job market. Looking ahead to 2016, consumers are expecting little change in both business conditions and the labor market. Expectations regarding their financial outlook are mixed, but the optimists continue to outweigh the pessimists.”

The preliminary results of the December 2015 University of Michigan Consumer Sentiment Index were largely unchanged:

	Dec	Nov	Dec	M-M	Y-Y
	2015	2015	2014	Change	Change
Index of Consumer Sentiment	91.8	91.3	93.6	+0.5%	-1.9%
Current Economic Conditions	107.0	104.3	104.8	+2.6%	+2.1%
Index of Consumer Expectations	82.0	82.9	86.4	-1.1%	-5.1%

While the preliminary December reading was largely unchanged from last month, consumers evaluated current economic conditions more favorably and expected future prospects less favorably. In a repeat of last month's findings, all of the early December gain was recorded among households with incomes in the bottom two-thirds (+2.7%), while the Sentiment Index among consumers with incomes in the top third declined (-4.4%). Importantly, the survey recorded persistent strength in personal finances and buying plans, while the largest loss was in how consumers judged prospects for the national economy during the year ahead. Overall, the Sentiment Index has averaged 92.9 during 2015, the highest since 2004, with only 10 higher yearly averages in the past half century. The data continue to indicate that real consumer expenditures will grow by 2.8% in 2016 over 2015.

According to an October 1, 2015 article in *BizWest*, Colorado business leaders' confidence has slipped for the second quarter in a row:

Colorado business leaders' confidence, despite remaining positive overall, weakened for the second quarter in a row, according to the latest Leeds Business Confidence Index. The index shows an overall reading of 53.5 entering the fourth quarter. That's down from 58.3 entering the

third quarter. Readings of 50 or higher are considered positive, and the overall index has remained in positive territory for 16 quarters in a row now.

The reading for confidence in the national economy slid seven points. Confidence in profit expectations saw the next largest slide, from 58.3 last quarter to 53.6, while capital expenditures fell 4.5 points and sales expectations 4.3 points.

A December article by Cliff Harold of the Boulder Economic Council highlights some of the positive changes in Boulder since the Great Recession of 2007-2009:

The Boulder Economic Council, the economic vitality arm of the Boulder Chamber, has been monitoring trends in Boulder's economy for nearly two decades. We track key economic indicators throughout the year and over time. For example, at the end of 2010, Boulder County's unemployment rate was 7.1 percent; today it's 2.6 percent. The median price of a single-family home in 2010 was \$535,000 and today it's \$735,000. Commercial real estate vacancy rates are half or less than they were in 2010: Office vacancy rates were 10.2 percent five years ago, and today they're 4.3 percent. Retail vacancy rates were 7 percent then, and today just 1.8 percent. Industrial vacancy was 7.4 percent and now 2.6 percent.

These trends reflect economic activity that makes the Great Recession seem almost like ancient history. Drill a little deeper and the stories about business expansions, acquisitions and investments put a more recognizable face on recent changes in Boulder's economy. Companies such as the Zayo Group, Rally Software and Nivalis Therapeutics went public through IPOs, raising more than a half billion dollars in equity. Twitter, CA Technologies, Hain Celestial and Boulder Brands acquired local startup successes Gnip, Rally Software, Rudi's Organic Bakery, and EVOL Foods, respectively. Uber purchased Microsoft's Bing mapping divisions in Boulder and Longmont. After acquiring startup company @Last Software nearly a decade ago, Google recently announced plans to expand significantly its campus in Boulder. In September, AstraZeneca closed on its acquisition of Amgen's large laboratory facility by the Boulder airport.

According to a September 16, 2015 article in the *Denver Business Journal*, Xcel Energy bills are expected to drop significantly in the coming months. (Retail sales tax on the sale of natural gas and electricity make up over 4.0% of Sales/Use Tax revenue.)

Low commodity prices for natural gas....(will result in) the average monthly gas bill during October, November, and December to be 20% less than the average bills during the same three months of 2014.

On the electricity side of the bill, the change will be smaller. Electricity bills are expected to be about 2% lower in during the fourth quarter of 2015.

Looking forward to 2016, a summary of discussion at the National Retail Federation Conference in January follows:

Retail sales in 2016 are expected to mirror 2015, and continue the current pattern of slow, steady but not very exciting growth, according to economists and industry experts who spoke at the National Retail Federation convention Tuesday.

In 2015, total retail sales rose 2.1 percent over 2014, according to U.S. Department of Commerce figures released last week. The retail panelists said Tuesday that they expect to see similar growth this year. The NRF reported on Friday that holiday sales - excluding automobiles, gasoline and

restaurant meals - rose 3 percent in 2015, missing the federation's forecast of 3.7 percent sales growth in November and December.

Kleinhenz Tuesday said retailers missed forecasts in part because early discounting in October pulled sales away from November, and that lower prices resulted in lower sales totals. Retailers, Kleinhenz said, are being hurt by a shift in spending away from clothes and other goods and toward experiences such as travel or health and wellness treatments. Consumers, Kleinhenz said, "are spending more on themselves than on goods."

Shawn Dubravec, chief economist at the Consumer Technology Association, said there was a "clear loss of momentum" in consumer spending at the end of 2015, but it is hard to tell if it was caused by a larger trend or a response to temporary issues." Dubravec is relatively optimistic about 2016. Last year, he said, "was defined by unevenness" and "we expect less unevenness in 2016."

However, the panelists noted that uncertainty or unexpected events, such as terrorism or other global problems, or even upheaval caused by the presidential election, will hurt retailers, because consumers tend to curb their spending when they are unsure about what's ahead.

Total Net Sales/Use Tax Receipts by Tax Category	DECEMBER YTD Actual			
	2014	2015	% Change	% of Total
Sales Tax	89,973,310	101,567,480	4.11%	78.42%
Business Use Tax	12,109,817	12,744,575	-2.94%	9.84%
Construction Sales/Use Tax	9,374,372	11,411,170	12.27%	8.81%
Motor Vehicle Use Tax	3,199,297	3,800,173	9.55%	2.93%
Total Sales and Use Tax	114,656,795	129,523,398	4.19%	100.00%

Total Net Sales/Use Tax Receipts by Industry Type	DECEMBER YTD Actual			
	2014	2015	%Change	% of Total
Food Stores	14,681,607	16,796,912	5.52%	12.97%
Eating Places	14,447,798	16,707,731	6.65%	12.90%
Apparel Stores	4,180,365	4,686,502	3.39%	3.62%
Home Furnishings	3,092,193	3,332,884	-0.59%	2.57%
General Retail	22,124,094	25,149,936	4.84%	19.42%
Transportation/Utilities	8,579,033	8,639,399	-7.12%	6.67%
Automotive Trade	7,868,494	8,978,631	5.24%	6.93%
Building Material-Retail	3,922,515	4,239,123	-0.33%	3.27%
Construction Firms Sales/Use Tax	8,860,368	10,574,730	10.07%	8.16%
Consumer Electronics	2,383,393	2,548,194	-1.39%	1.97%
Computer Related Business Sector	7,061,420	7,859,682	2.65%	6.07%
Rec Marijuana	1,309,893	2,427,224	70.90%	1.87%
Medical Marijuana	1,223,712	994,755	-25.03%	0.77%
All Other	14,921,909	16,587,697	2.52%	12.81%
Total Sales and Use Tax	114,656,795	129,523,398	4.19%	100.00%

Total Net Sales/Use Tax Receipts by Geographic Area	DECEMBER YTD Actual			
	2014	2015	% Change	% of Total
North Broadway	1,381,928	1,592,980	6.31%	1.23%
Downtown	8,724,628	10,257,327	8.43%	7.92%
Downtown Extension	764,494	726,170	-12.40%	0.56%
UHGID (the "hill")	1,213,812	1,276,558	-3.00%	0.99%
East Downtown	911,578	897,659	-9.18%	0.69%
N. 28th St. Commercial	5,113,751	6,472,858	16.74%	5.00%
N. Broadway Annex	465,512	551,834	9.33%	0.43%
University of Colorado	1,170,727	1,144,609	-9.83%	0.88%
Basemar	2,652,379	2,980,737	3.65%	2.30%
BVRC-Boulder Valley Regional Center	22,784,847	25,942,646	5.01%	20.03%
29th Street	8,358,316	9,058,997	-0.04%	6.99%
Table Mesa	2,755,473	2,971,156	-0.55%	2.29%
The Meadows	991,492	1,099,199	2.25%	0.85%
All Other Boulder	6,781,554	9,298,078	26.45%	7.18%
Boulder County	1,245,709	1,351,190	0.04%	1.04%
Metro Denver	3,911,275	6,473,111	52.64%	5.00%
Colorado All Other	387,276	1,324,841	215.50%	1.02%
Out of State	12,113,461	11,528,463	-12.23%	8.90%
Airport	68,443	1,213,303	1534.94%	0.94%
Gunbarrel Industrial	7,818,546	6,383,374	-24.70%	4.93%
Gunbarrel Commercial	1,280,707	1,541,637	11.02%	1.19%
Pearl Street Mall	3,317,937	4,085,968	13.58%	3.15%
Boulder Industrial	10,772,985	11,776,659	0.82%	9.09%
Unlicensed Receipts	1,346,349	601,426	-58.80%	0.46%
County Clerk	3,199,297	3,800,173	9.55%	2.93%
Public Utilities	5,124,320	5,172,447	-6.91%	3.99%
Total Sales and Use Tax	114,656,795	129,523,398	4.19%	100.00%

Miscellaneous Tax Statistics	DECEMBER YTD Actual		
	2014	2015	% Change in Taxable
Total Food Service Tax	631,701	658,802	4.29%
Accommodations Tax	5,897,602	6,385,073	8.27%
Admissions Tax	545,592	634,318	16.26%
Trash Tax	1,774,365	1,403,018	-20.93%
Disposable Bag Fee	280,930	263,563	-6.18%
Rec Marijuana Excise Tax	430,243	968,730	125.16%
	0	0	

USE TAX BY CATEGORY			USE << SALES	SALES TAX BY CATEGORY		
DECEMBER YTD Actual			Standard Industrial Code	DECEMBER YTD Actual		
2014	2015	% Change		2014	2015	% Change
156,075	103,818	-38.65%	Food Stores	14,525,532	16,693,094	5.99%
177,128	252,230	31.33%	Eating Places	14,270,670	16,455,501	6.35%
-11,676	16,345	-229.11%	Apparel Stores	4,192,041	4,670,157	2.75%
32,571	61,864	75.17%	Home Furnishings	3,059,622	3,271,019	-1.40%
2,545,889	3,306,529	19.78%	General Retail	19,578,205	21,843,407	2.90%
370,096	446,614	11.30%	Transportation/Utilities	8,208,937	8,192,785	-7.95%
3,277,148	3,879,493	9.18%	Automotive Trade	4,591,346	5,099,138	2.43%
15,154	23,549	43.32%	Building Material-Retail	3,907,362	4,215,574	-0.50%
8,452,710	10,020,222	9.33%	Construction Sales/ Use Tax	407,658	554,507	25.45%
51,802	99,610	77.35%	Consumer Electronics	2,331,591	2,448,584	-3.14%
4,732,552	4,569,322	-10.95%	Computer Related Business	2,328,868	3,290,359	30.31%
12,972	43,572	209.79%	Rec Marijuana	1,296,921	2,383,651	69.51%
25,394	39,734	44.31%	Medical Marijuana	1,198,318	955,021	-26.50%
4,845,671	5,093,016	-3.06%	All Other	10,076,239	11,494,682	5.21%
24,683,486	27,955,918	4.46%	Total Sales and Use Tax	89,973,310	101,567,480	4.11%

USE TAX BY CATEGORY			USE << SALES	SALES TAX BY CATEGORY		
DECEMBER YTD Actual			Geographic Code	DECEMBER YTD Actual		
2014	2015	% Change		2014	2015	% Change
74,795	111,848	37.92%	North Broadway	1,307,132	1,481,132	4.50%
1,758,459	2,295,694	20.40%	Downtown	6,966,168	7,961,633	5.41%
54,987	2,759	-95.37%	Downtown Extension	709,507	723,411	-5.96%
35,592	34,894	-9.58%	UHGD (the "hill")	1,178,220	1,241,664	-2.81%
205,555	123,640	-44.53%	East Downtown	706,023	774,019	1.11%
99,090	169,463	57.73%	N. 28th St. Commercial	5,014,661	6,303,394	15.93%
14,574	84,024	431.73%	N. Broadway Annex	450,938	467,810	-4.32%
142,381	10,406	-93.26%	University of Colorado	1,028,346	1,134,202	1.72%
588,009	637,885	0.05%	Basemar	2,064,370	2,342,852	4.67%
383,689	1,022,629	145.81%	BVRC	22,401,158	24,920,017	2.60%
83,584	75,292	-16.92%	29th Street	8,274,732	8,983,704	0.13%
35,354	85,860	123.98%	Table Mesa	2,720,118	2,885,296	-2.17%
76,762	44,123	-46.99%	The Meadows	914,730	1,055,076	6.38%
3,035,506	4,874,109	48.09%	All Other Boulder	3,746,047	4,423,969	8.92%
232,362	256,971	2.00%	Boulder County	1,013,347	1,094,219	-0.41%
669,031	2,644,182	264.51%	Metro Denver	3,242,244	3,828,929	8.92%
116,823	750,719	492.67%	Colorado All Other	270,453	574,122	95.78%
2,266,852	375,390	-84.73%	Out of State	9,846,610	11,153,074	4.46%
32,655	1,170,250	3205.15%	Airport	35,788	43,053	10.95%
6,688,322	5,184,944	-28.50%	Gunbarrel Industrial	1,130,224	1,198,430	-2.21%
31,928	8,470	-75.53%	Gunbarrel Commercial	1,248,780	1,533,167	13.23%
42,673	92,620	100.18%	Pearl Street Mall	3,275,264	3,993,348	12.45%
3,762,511	3,890,175	-4.64%	Boulder Industrial	7,010,474	7,886,484	3.75%
894,869	82,628	-91.48%	Unlicensed Receipts	451,480	518,798	5.98%
3,199,297	3,800,173	9.55%	County Clerk	0	0	NA
157,826	126,768	-25.92%	Public Utilities	4,966,494	5,045,679	-6.30%
24,683,486	27,955,918	4.46%	Total Sales and Use Tax	89,973,310	101,567,480	4.11%

TOTAL CITY SALES AND USE TAX COLLECTIONS

REVENUE CATEGORY	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV
RETAIL SALES TAX	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	5,25
Rate 3.41%	2009	4,919,570	4,659,632	5,850,038	5,077,648	5,131,444	6,428,343	5,206,770	5,790,533	6,093,314	5,170,325	4,73
	2010	4,576,034	5,386,190	6,196,697	5,320,225	5,470,595	6,895,283	5,522,076	5,943,315	6,855,385	5,652,938	5,24
	2011	5,394,367	5,132,437	6,692,597	5,630,200	5,708,608	7,016,826	5,580,953	6,531,707	7,286,644	5,765,805	5,83
	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	5,69
	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	5,93
Rate 3.56%	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	7,452,664	7,03
Rate 3.86%	2015	6,889,039	7,636,464	9,068,947	7,527,277	7,792,804	9,273,066	8,100,335	9,051,520	9,341,520	8,804,542	7,15
Change from prior year (Month)		6.50%	9.40%	8.54%	4.87%	2.81%	3.00%	6.41%	5.76%	0.36%	8.96%	-6
Change from prior year (YTD)		6.50%	8.00%	8.21%	7.38%	6.43%	5.76%	5.85%	5.84%	5.12%	5.51%	4
CONSUMER USE TAX	2008	818,034	991,472	1,109,160	669,214	736,901	1,067,769	732,334	596,399	899,934	989,683	59
(includes Motor Vehicle)	2009	909,558	657,250	1,062,587	997,891	531,724	790,819	858,325	1,299,767	989,089	741,578	69
Rate 3.41%	2010	687,502	778,796	913,223	701,931	662,382	945,800	620,328	633,593	909,315	752,143	61
	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	90
	2012	763,425	768,580	859,971	976,451	1,212,071	1,033,899	729,829	940,127	957,894	1,417,818	73
	2013	1,132,015	762,369	979,120	866,143	911,993	963,838	835,063	768,003	1,338,226	1,121,736	80
Rate 3.56%	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	1,01
Rate 3.86%	2015	1,274,337	1,134,561	1,713,016	965,772	1,127,357	1,638,029	1,002,535	1,267,096	2,381,899	1,161,419	94
Change from prior year (Month)		27.07%	16.11%	18.91%	-48.45%	55.95%	-40.57%	-12.51%	-9.92%	55.80%	5.81%	-14
Change from prior year (YTD)		27.07%	21.66%	20.50%	-3.90%	3.29%	-10.49%	-10.72%	-10.62%	-2.72%	-2.05%	-2
CONSTRUCTION USE TAX	2008	330,080	347,219	748,549	454,797	327,855	241,649	100,759	442,652	347,954	217,885	10
Rate 3.41%	2009	944,905	111,907	425,028	776,511	279,761	995,132	721,209	676,301	235,485	223,169	59
	2010	591,599	242,591	245,829	362,619	226,230	1,921,675	1,075,078	467,423	245,361	234,021	40
	2011	622,872	281,210	274,661	240,970	2,150,036	352,336	352,846	455,211	478,988	314,958	17
	2012	385,392	1,697,323	315,856	503,719	342,448	375,499	595,334	214,896	422,866	473,523	79
	2013	732,539	941,380	298,613	577,351	366,959	728,141	845,123	1,182,131	1,196,147	876,749	62
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	32
Rate 3.86%	2015	387,123	680,064	2,527,741	776,513	1,008,019	985,050	583,353	986,617	532,910	1,329,731	85
Change from prior year (Month)		-50.14%	-43.53%	288.17%	66.35%	62.74%	-46.19%	44.19%	140.01%	-31.07%	35.06%	140
Change from prior year (YTD)		-50.14%	-46.12%	36.59%	41.07%	44.68%	14.70%	16.70%	24.67%	18.63%	20.62%	25
TOTAL FOR MONTH & CHANGE FROM PREVIOUS YEAR (MONTH & YTD)												
Ratechg3.56%>3.41%	2008	6,345,513	6,443,800	7,863,654	6,455,459	6,553,206	7,881,753	6,341,889	7,297,691	7,868,423	6,590,347	5,96
Rate 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	6,02
	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	6,26
	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	6,91
	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	7,22
	2013	7,421,717	7,528,557	8,449,682	7,151,142	7,476,254	9,660,683	7,841,262	8,894,931	10,035,006	8,590,192	7,36
Rate 3.56%	2014	7,607,004	8,449,996	9,635,223	8,778,269	8,228,603	12,533,607	8,450,951	9,569,517	10,707,479	9,373,039	8,36
Rate 3.86%	2015	8,550,499	9,451,089	13,309,704	9,269,562	9,928,180	11,896,145	9,686,223	11,305,233	12,256,328	11,295,692	8,94
% Change (month)		3.67%	3.15%	27.40%	-2.61%	11.28%	-12.46%	5.71%	8.96%	5.57%	11.15%	-1
% Change (YTD)		3.67%	3.40%	12.40%	8.58%	9.10%	4.20%	4.40%	5.00%	5.07%	5.68%	5

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	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
2014 TOTAL	58862	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	5,840	171,249	62,580	13,463	109,327	1,067	54,989	418,515
August	5,625	162,037	64,585	13,956	98,479	3,362	73,525	421,569
September	6,257	144,824	52,144	12,271	90,604	3,378	49,388	358,866
October	1,963	159,913	89,966	12,092	76,099	254	46,823	387,110
November	1,710	111,670	48,728	15,065	68,069	-	38,599	283,841
December	3,478	114,996	66,007	34,627	145,821	19	48,990	413,938
2015 TOTAL	58854	1628645	696407	162950	991215	13116	536774	4,085,961
% 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	-7.78%	8.36%	4.10%	3.91%	11.68%	-41.45%	80.64%	13.58%
% Change from previous year month	-52.62%	9.51%	-4.33%	4.95%	7.31%	-84.63%	14.45%	5.29%

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%)	-	-	-	-	-	-	-
2012 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	5,770	162,080	62,558	13,463	109,125	54,688	407,684
August	5,579	160,963	64,583	13,717	98,479	49,594	392,915
September	6,106	143,865	52,136	11,933	90,604	46,500	351,144
October	1,963	158,944	89,836	12,092	75,900	43,468	382,203
November	1,710	110,769	48,710	15,065	67,736	34,921	278,911
December	3,478	114,190	65,866	34,627	145,375	37,864	401,400
2015 TOTAL	53,359	1,609,977	695,706	161,985	989,568	482,748	3,993,343
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	-12.30%	7.51%	4.48%	3.34%	11.70%	69.79%	12.45%
% Change from previous year month	-51.66%	9.20%	-4.43%	4.95%	7.07%	6.15%	4.23%

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%)	30,389	3,262,719	469,321	196,012	1,747,183	32,464	116,176	597,014	6,451,278
2012 TOTAL									
2013 (sales tax rate of 3.41%)	1,006	208,424	24,850	17,256	126,402	2,281	37,975	24,434	442,628
January	1,028	210,415	26,859	7,102	127,502	2,259	(214)	11,667	386,618
February	4,113	288,457	36,275	21,116	143,321	2,654	27,222	39,452	562,610
March	2,424	258,801	43,256	15,318	151,707	2,777	12,626	14,987	501,896
April	1,125	265,298	41,881	17,532	172,042	3,268	17,727	7,355	526,228
May	4,082	319,612	38,360	12,453	181,523	8,688	26,860	80,843	672,421
June	1,400	288,575	37,641	9,584	178,565	3,615	9,101	17,439	545,920
July	1,372	298,780	32,025	13,847	156,795	3,893	3,075	17,771	527,558
August	3,495	252,537	54,161	10,612	192,476	14,503	22,719	104,711	655,214
September	1,302	288,691	48,857	12,373	195,086	3,272	7,234	23,983	580,803
October	1,754	268,369	28,424	11,611	158,229	2,643	23,128	7,661	501,819
November	6,038	265,730	28,172	18,957	200,039	4,472	33,750	67,085	624,243
December	29,139	3,213,689	440,761	167,761	1,983,687	54,330	221,203	417,388	6,527,958
2013 TOTAL									
2014 (sales tax rate of 3.56%)	1,034	210,406	30,654	8,922	90,948	2,837	102,750	43,978	491,529
January	1,073	252,127	22,042	20,930	88,938	2,858	19,465	39,988	447,421
February	4,028	302,651	46,602	23,393	96,791	8,085	22,998	112,444	616,992
March	1,113	322,362	30,744	17,488	93,794	7,774	8,238	229,441	710,954
April	1,230	344,174	35,775	19,525	117,079	6,826	116,907	86,567	728,083
May	1,241	342,762	39,418	21,944	116,443	3,471	92,745	145,132	763,156
June	1,241	343,892	39,443	9,291	129,161	3,861	49,451	97,450	673,790
July	1,376	335,701	53,456	10,084	132,085	4,052	659	105,899	643,312
August	5,306	348,143	29,438	15,047	129,869	3,585	242,311	241,860	1,015,559
September	1,113	341,684	61,413	47,735	107,146	3,418	587,243	106,862	1,255,614
October	3,444	275,434	55,964	18,224	100,631	2,794	841	91,598	548,930
November	3,293	307,986	46,989	13,531	174,488	2,923	100,995	179,083	829,288
December	24,492	3,727,322	491,938	226,114	1,377,373	52,484	1,344,603	1,480,302	8,724,628
2014 TOTAL									
2015 (sales tax rate of 3.86%)	5,766	248,126	18,443	13,922	84,422	3,553	48,161	101,519	523,912
January	157	321,171	33,209	25,020	79,430	3,026	63,708	106,428	632,149
February	2,696	350,710	47,098	9,318	100,871	3,600	149,323	181,437	845,053
March	1,386	344,103	65,812	29,486	140,963	3,536	67,442	95,392	748,120
April	1,662	401,730	32,604	10,333	113,758	3,681	110,845	134,046	808,659
May	4,167	358,095	58,568	9,138	136,548	3,798	376,325	225,018	1,171,657
June	229	402,234	34,214	11,517	132,516	4,233	153,211	112,896	851,050
July	6,331	399,554	75,433	10,048	145,000	4,338	85,461	153,023	879,188
August	1,982	370,608	37,304	8,478	147,425	4,044	59,208	334,421	963,470
September	1,746	390,935	81,118	120,544	112,517	3,817	23,401	150,670	884,748
October	6,425	301,007	30,657	(100,396)	105,287	3,125	251,051	95,683	692,839
November	4,930	324,288	48,539	151,349	151,349	2,989	338,648	373,036	1,256,478
December	37,477	4,212,561	562,999	160,107	1,450,086	43,740	1,726,784	2,063,569	10,257,323
2015 TOTAL									
% 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	41.12%	4.23%	5.55%	-34.70%	-2.90%	-23.14%	18.44%	28.57%	8.43%
% Change from previous year month	38.08%	-2.89%	-4.73%	-13.44%	-20.00%	-5.69%	209.25%	92.11%	39.74%

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

	Food Stores	Eating Places	Apparel Stores	Home Furnish.	Gen. Merchandise	Auto. Transport.	Construction	All Others	GRAND TOTAL
2012 (sales tax rate of 3.41%)									
2012 TOTAL	30,389	3,206,102	488,356	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	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	1,034	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	1,571	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	229	394,306	34,165	6,545	131,455	4,221	-	111,660	682,581
August	3,112	394,156	75,351	8,036	143,765	4,328	-	121,721	750,469
September	1,982	360,222	37,287	5,165	140,728	4,028	-	312,477	861,889
October	1,746	385,272	81,038	5,349	106,403	3,785	-	123,670	707,263
November	2,150	294,143	30,643	4,619	103,453	3,102	-	97,706	535,816
December	4,930	300,031	48,517	9,673	148,974	2,974	316	150,602	666,017
2015 TOTAL	25,568	4,118,656	562,425	114,201	1,416,530	43,542	320	1,680,374	7,961,616
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	-2.30%	3.87%	5.68%	-46.35%	-2.18%	-21.57%	-42.13%	28.01%	5.41%
% Change from previous year month	38.83%	-8.28%	-4.71%	-24.18%	-12.72%	-5.48%	-23.31%	-9.11%	-9.30%

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	\$78,927	\$5,728,633	\$1,258,131	\$276,186	\$2,406,098	\$2,206,984	\$11,954,959	16.73%
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	\$382,612	\$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	\$334,240	\$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	\$94,331	\$5,841,206	\$1,259,406	\$323,057	\$2,441,301	\$4,383,983	\$14,343,284	19.10%
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	\$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%

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	All Other	Total		
2015	1%	\$16,796,912	\$16,707,731	\$4,686,502	\$5,881,078	\$25,149,936	\$60,301,239	\$129,523,398	7%	11.1%
			35%	27%	5%	10%				
2014	1%	\$14,681,607	\$14,447,798	\$4,180,365	\$5,475,586	\$22,124,094	\$53,747,345	\$114,656,795	6%	10.5%
			35%	27%	7%	10%				
2013	1%	\$13,454,838	\$13,174,730	\$3,774,426	\$4,692,270	\$20,776,166	\$47,500,571	\$103,373,001	2%	9.1%
			34%	27%	6%	13%				
2012	1%	\$13,060,743	\$12,937,276	\$3,717,039	\$22,440,706	\$19,948,416	\$24,002,787	\$96,106,967	4%	9.6%
			35%	28%	2%	12%				
2011	1%	\$12,241,084	\$11,838,300	\$3,426,738	\$5,259,120	\$19,948,416	\$39,725,073	\$92,438,731	2%	9.5%
			35%	29%	6%	12%				
2010	1%	\$11,130,533	\$10,930,482	\$2,690,372	\$4,459,406	\$19,279,577	\$38,940,102	\$87,430,472	2%	9.4%
			36%	33%	6%	12%				
2009	1%	\$11,160,109	\$10,572,840	\$2,626,020	\$4,304,383	\$17,515,062	\$39,002,103	\$85,180,517	2%	9.3%
			35%	33%	17%	11%				
2008	0%	\$11,204,475	\$10,910,035	\$2,819,260	\$4,827,635	\$18,101,297	\$36,708,245	\$84,570,947	3%	10.1%
			36%	34%	7%	13%				
2007	1%	\$11,205,584	\$10,888,135	\$2,804,311	\$5,522,090	\$18,040,152	\$39,631,459	\$88,091,731	2%	9.8%
			36%	33%	7%	13%				
2006	1%	\$10,392,069	\$9,582,212	\$2,424,694	\$4,611,056	\$15,402,540	\$37,371,060	\$79,783,631	4%	11.0%
			38%	37%	9%	15%				
2005	1%	\$10,046,723	\$8,995,846	\$2,362,366	\$4,465,788	\$14,587,419	\$35,882,350	\$76,340,492	2%	10.0%
			38%	37%	9%	15%				
2004	1%	\$10,148,861	\$8,637,718	\$2,232,147	\$4,118,312	\$14,123,007	\$32,171,342	\$71,431,387	2%	9.9%
			36%	41%	10%	15%				
2003	1%	\$9,052,658	\$7,847,285	\$2,046,951	\$3,922,549	\$13,185,423	\$31,552,637	\$67,607,503	3%	10.4%
			35%	41%	10%	15%				
2002	1%	\$9,294,397	\$8,133,237	\$2,346,305	\$4,164,992	\$13,572,651	\$33,815,600	\$71,327,182	3%	10.1%
			35%	37%	11%	15%				
2001	1%	\$9,312,676	\$8,384,190	\$2,646,021	\$4,537,112	\$15,553,807	\$38,279,526	\$78,713,332	2%	9.1%
			34%	37%	11%	13%				
2000	1%	\$9,080,910	\$8,484,601	\$3,159,262	\$5,915,794	\$17,887,211	\$36,269,737	\$80,797,515	3%	9.5%
			32%	37%	9%	12%				
1999	1%	\$9,207,721	\$7,790,648	\$3,359,914	\$5,553,219	\$17,008,884	\$33,893,706	\$76,814,092	3%	9.2%
			30%	35%	9%	12%				
1998	1%	\$8,932,097	\$7,469,094	\$3,252,729	\$3,570,448	\$15,736,140	\$30,637,104	\$69,597,612	3%	9.1%
			29%	34%	12%	11%				
1997	1%	\$7,739,779	\$6,797,237	\$2,781,018	\$3,129,089	\$15,439,169	\$28,494,047	\$64,380,339	2%	9.3%
			30%	28%	14%	13%				
1996	1%	\$7,611,055	\$6,614,561	\$2,782,149	\$2,862,572	\$15,111,950	\$26,975,579	\$61,957,866	2%	9.1%
			29%	27%	15%	13%				

Downtown Sales Tax Revenue-22

tax rate	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
January	303,911	303,211	350,972	346,303	377,788	340,123	434,783	394,092	370,921	380,910	381,325	459,741
February	295,159	334,033	353,475	384,949	394,061	330,622	346,215	384,883	421,972	373,299	407,696	523,315
March	386,464	405,854	457,916	513,361	453,315	406,592	410,852	481,800	533,371	501,878	567,195	687,005
April	322,834	381,409	407,402	429,910	429,364	397,041	445,775	466,962	477,947	476,121	538,351	665,603
May	369,350	391,843	444,690	490,189	493,179	451,724	473,034	520,768	529,743	499,710	599,426	661,674
June	434,006	464,057	512,487	566,969	498,498	475,333	532,952	606,565	589,729	615,366	636,218	760,243
July	382,910	406,346	447,533	454,725	470,376	438,488	488,944	564,463	487,329	518,595	604,682	682,581
August	389,941	437,412	478,646	500,591	518,891	498,282	498,212	519,020	582,984	510,808	630,346	750,469
September	434,834	493,083	510,843	567,853	469,202	437,565	522,777	554,420	564,404	575,538	738,527	861,889
October	389,818	418,157	459,707	478,372	466,288	439,390	474,779	541,300	471,178	520,273	652,087	707,263
November	318,751	370,726	283,133	416,857	382,562	370,084	443,647	425,678	491,068	468,341	533,092	535,816
December	507,725	541,253	646,636	565,818	484,305	427,276	540,855	532,712	602,751	568,914	677,223	666,017
Totals	4,535,703	4,947,383	5,353,439	5,705,896	5,457,828	5,412,522	5,612,824	5,992,673	6,133,397	5,999,753	6,966,168	7,961,616
\$ change from	415,621	411,680	406,056	352,457	-248,068	-45,305	200,302	379,849	140,724	-133,644	966,415	995,448
% change from	10.1%	9.1%	8.2%	6.6%	-4.3%	-0.8%	3.7%	6.8%	2.3%	-2.2%	16.1%	14.3%
3 year avg. ch:	1.9%	5.0%	9.1%	8.0%	3.5%	0.5%	-0.5%	3.2%	4.3%	2.3%	5.4%	9.4%

Pearl Street Mall Sales Tax Revenues-26

tax rate	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
January	130,222	125,468	149,158	136,125	141,061	147,586	125,248	145,344	156,605	177,609	163,881	234,648
February	128,689	146,528	168,115	151,030	153,728	142,804	136,605	149,455	157,989	168,072	201,064	225,267
March	173,998	181,977	166,606	190,882	184,556	160,097	171,768	190,818	212,543	227,451	222,805	306,855
April	181,100	159,786	204,642	180,119	194,104	155,239	163,820	177,149	218,317	207,965	231,658	288,527
May	186,067	190,862	202,877	205,859	220,400	194,388	196,365	212,506	241,045	239,127	268,734	349,413
June	200,903	212,058	221,430	242,031	237,789	199,585	220,066	222,489	256,768	275,038	280,193	373,376
July	216,019	228,010	231,650	248,109	248,181	216,150	238,601	238,414	253,966	278,125	332,679	407,684
August	206,106	215,701	227,670	239,506	248,123	233,815	238,691	246,294	285,174	286,002	355,035	392,915
September	192,600	191,187	186,847	221,278	202,972	186,847	201,202	221,207	258,371	214,324	317,068	351,144
October	177,888	189,225	176,159	210,188	200,059	177,877	213,641	218,360	223,840	239,340	290,282	382,203
November	178,919	173,384	186,045	185,961	169,230	165,869	177,575	172,084	207,925	207,360	256,682	278,911
December	262,493	252,230	249,890	263,997	241,951	230,464	258,091	281,241	304,906	293,741	355,191	401,400
Totals	2,235,004	2,266,427	2,396,107	2,475,085	2,442,154	2,210,722	2,341,672	2,475,360	2,777,449	2,814,154	3,275,262	3,993,343
\$ change from	180,856	31,423	129,680	78,978	-32,932	-231,431	130,950	133,688	302,089	36,705	461,108	718,081
% change from	8.8%	1.4%	5.7%	3.3%	-1.3%	-9.5%	5.9%	5.7%	12.2%	1.3%	16.4%	21.9%
3 year avg. ch:	-0.3%	2.5%	5.3%	3.5%	2.6%	-2.5%	-1.6%	0.7%	7.9%	6.4%	10.0%	13.2%

	Does not factor tax rate changes											
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	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	1,090,265	
August	653,113	706,316	740,097	767,013	732,097	734,903	765,314	868,158	796,810	985,381	1,143,384	
September	684,271	722,706	789,130	692,174	624,411	723,979	775,627	822,775	789,862	1,055,595	1,213,033	
October	607,382	635,866	688,559	666,347	617,267	688,420	759,660	695,018	759,613	942,369	1,089,466	
November	544,120	469,178	602,818	551,792	535,953	621,221	597,762	698,993	675,701	789,774	814,727	
December	793,483	896,526	829,816	726,256	657,741	798,946	813,953	907,657	852,655	1,032,414	1,067,417	
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	11,954,959	

