

City of Boulder

Sales & Use Tax Revenue Report

August 2016

Issued October 28, 2016

This report provides information and analysis related to 2016 Year-to-Date (YTD) sales and use tax collections. Results are for actual sales activity through the month of August, the tax on which is received by the city in the subsequent month. For clarification of any information in this report, please contact Patrick Brown, Revenue & Licensing Officer, at (303) 441-3921 or brownp@bouldercolorado.gov.

REVENUE COMPARISONS TO COMPARABLE PERIOD IN PRIOR YEAR

As reflected in Table 1, Sales and Use Tax has increased from the comparable 2015 base by 5.44%. Please note Boulder Junction's Construction Use Tax revenue is included in the table below.

**TABLE 1
ACTUAL SALES AND USE TAX REVENUE**

TAX CATEGORY	% CHANGE IN REVENUE Increase/(Decrease)	% OF TOTAL
Sales Tax	2.36%	76.05%
Business/Consumer Use Tax	21.14%	10.55%
Construction Use Tax	16.17%	10.48%
Motor Vehicle Use Tax	3.92%	2.91%
Total Sales & Use Tax	5.44%	100.00%

Actual Sales and Use Tax Revenue includes revenue received from audits and new businesses within the City. If one-time revenues and new business revenues were excluded from total sales/use revenues, then Sales Tax would be up 0.16% and Business/Consumer Use Tax would be down 3.13% over the same period last year. Total Sales & Use Tax change year to date would be up by 1.49% over 2015.

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 sales and use tax revenue excluding the incremental revenue of 3.5% from the sale of recreational marijuana.

**TABLE 2
ACTUAL SALES AND USE TAX REVENUE, EXCLUDING THE INCREMENTAL REVENUE OF 3.50% FROM THE SALE OF RECREATIONAL MARIJUANA**

TAX CATEGORY	% CHANGE IN REVENUE Increase/(Decrease)	% OF TOTAL
Sales Tax	2.21%	75.85%
Business/Consumer Use Tax	20.89%	10.62%
Construction Use Tax	16.17%	10.59%
Motor Vehicle Use Tax	3.92%	2.94%
Total Sales & Use Tax	5.33%	100.00%

COMMUNITY, CULTURE AND SAFETY FACILITIES TAX

For 2016 YTD, the Community, Culture and Safety Tax (an additional 0.30%, effective for 3 years beginning January 1, 2015) generated \$6,497,558. 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.

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 – 2016 YTD retail sales tax revenue was up 2.35% from that received in 2015. Retail sales tax started trending downward during the last half of 2015. Fortunately, Retail Sales Tax has been trending up for the last four months outperforming the same period in 2015.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
5.69%	(2.88%)	(2.80%)	1.94%	8.95%	3.63%	6.56%	(1.07%)				

Food Stores – 2016 YTD retail sales tax revenue for food stores was down by 0.93% from that received in 2015. The fluctuation from January to February is primarily due to companies who file thirteen four-week periods instead of reporting monthly. Companies who file thirteen four-week periods do so for reporting purposes. Each reporting period will then have the same number of days. Since the city reports monthly, there is one month out of the year where our report contains two filing periods for these companies. February 2016 contained two filing periods.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
(13.86%)	20.32%	0.68%	3.72%	6.89%	0.13%	1.10%	(18.67%)				

Sales at **Eating Places** are both an important revenue source (Eating Places comprise approximately 12.85% 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 2016 YTD retail tax at Eating Places is up by 2.32%.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
5.95%	11.93%	(4.38%)	5.80%	(2.89%)	1.09%	4.91%	(1.69%)				

Apparel Stores – 2016 YTD retail sales were up by 0.23%. The fluctuation from January to February is attributed to the timing of receipts received in 2016 as compared to 2015. Several apparel stores showed declined sales from the same period last year. Staff will monitor this category as the year goes on.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
53.45%	(7.20%)	(0.50%)	(10.96%)	2.86%	(9.89%)	14.18%	(7.65%)				

General Retail sales are up by 3.13% YTD for 2016. The fluctuation from January to February is attributed to the timing of receipts received in 2016 as compared to 2015.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
9.89%	(14.03%)	6.78%	(3.74%)	5.01%	7.54%	0.53%	10.17%				

Public Utilities (primarily retail sales tax on natural gas and electricity) are down by 5.29% YTD 2016. Tax on Public Utilities comprises over 3% 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.

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 0.64% and 2.08% of the total sales/use tax collected respectively in 2015.

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 revenues. 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 2016 marijuana related revenue follows:

Total April YTD Marijuana Related Revenue			
Medical marijuana:			
3.86% Sales/Use Tax	\$561,480		
Sub-total Medical marijuana revenue		\$561,480	
Recreational marijuana			
3.86% Base Sales/Use Tax	960,109		
3.50% Additional Sales/Use Tax	870,414		
5.00% Excise Tax	676,599		
State Share-back	363,263		
Sub-total Recreational Marijuana revenue		\$2,870,385	
TOTAL MARIJUANA RELATED REVENUE			\$3,431,865

The taxes generated by the base 3.86% for both medical and recreational marijuana are distributed to city funds based upon various past voter decisions. The new incremental revenues generated by recreational marijuana are all deposited in the general fund and are dedicated to cover incremental costs related to the sale and use of marijuana in the City of Boulder no matter which fund incurs the cost. Year-to-date collections for these dedicated revenue sources follow:

Total April YTD "Incremental" Recreational Marijuana Related Revenue		
3.50% Additional Sales/Use Tax	\$870,414	
5.00% Excise Tax	676,599	
State "Share-back"	363,263	
TOTAL "INCREMENTAL" RECREATIONAL MARIJUANA REVENUE		\$1,910,276

Medical Marijuana Retail Sales Tax

Total 2016 YTD retail sales tax revenue collected in this category is down by 19.22% from the same period in 2015. We continue to see the migration from medical to recreational sales. This began to occur during 2015. The retail percentage change by month is presented below.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
(57.20%)	(33.67%)	(3.11%)	(5.56%)	(13.18%)	38.42%	(21.16%)	(29.28%)				

Recreational Marijuana Retail Sales Tax

Total 2016 YTD retail sales tax revenue collected in this category is up by 15.75% from the same period in 2015. The retail percentage change by month is presented below.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
29.67%	105.41%	14.55%	(1.63%)	4.45%	2.30%	10.99%	5.75%				

Significant 2016 YTD increases / decreases by sales/use tax category are summarized in Table 3.

TABLE 3

2016 YTD RETAIL SALES TAX (% Change in Comparable YTD Collections)	
STRENGTHS: <ul style="list-style-type: none"> ▪ Eating Places up by 2.32% ▪ Apparel Stores up by 0.23% ▪ Home Furnishings up by 5.73% ▪ General Retail up by 3.13% ▪ Building Material Retail up by 5.22% ▪ Consumer Electronics up by 15.60% ▪ Computer Related Business up by 5.40% ▪ Recreational Marijuana up by 15.75% ▪ All Other up by 5.50% ▪ Downtown up by 10.00% ▪ UHGID (the "hill") up by 3.40% ▪ East Downtown up by 1.33% ▪ N. 28th St Commercial up by 0.79% ▪ University of Colorado up by 6.82% ▪ Basemar up by 2.53% ▪ Table Mesa up by 4.81% ▪ The Meadows up by 3.68% ▪ All Other Boulder up by 3.24% ▪ Boulder County up by 17.56% ▪ Metro Denver up by 8.73% ▪ Out of State up by 22.97% ▪ Gunbarrel Commercial up by 10.78% ▪ Pearl Street Mall up by 2.03% 	WEAKNESSES: <ul style="list-style-type: none"> ▪ Food Stores down by 0.93% ▪ Transportation/Utilities down by 3.05% ▪ Automotive Trade down by 216% ▪ Medical Marijuana down by 19.22% ▪ North Broadway down by 2.51% ▪ Downtown Extension down by 3.00% ▪ N. Broadway Annex down by 1.55% ▪ BVRC (excl 29th St) down by 3.27% ▪ Twenty-Ninth St down by 2.92% ▪ Colorado All Other down by 10.56% ▪ Gunbarrel Industrial down by 6.71% ▪ Boulder Industrial down by 3.97%

2016 USE TAX (% Change in YTD Comparable Collections)	
STRENGTHS: <ul style="list-style-type: none"> ▪ Construction Use Tax up by 16.17% (when adjusted to exclude dedicated Boulder Junction tax in both years, up by 12.87%) ▪ Motor Vehicle Use Tax up by 3.92% ▪ Business Use Tax up by 21.14% 	WEAKNESSES:

BUSINESS USE TAX

2016 year to date Business Use Tax is up by 21.14%. 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. A significant portion of this amount is one time in nature and is not expected to reoccur in future months. Therefore, it is expected that the year-to-date increase will come back to expectations in future months.

MOTOR VEHICLE USE TAX

2016 year to date Motor Vehicle Use Tax is up by 3.92%, 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. Nationally, sales have slowed. If this trend continues we may see revenue in this category flatten or even decrease for the total year.

CONSTRUCTION USE TAX

Construction Use Tax is up by 16.17% year to date which includes Boulder Junction revenues. By reducing the Boulder Junction revenue from the total Construction Use Tax, Construction Use Tax is higher than 2015 receipts by 12.87%. Construction Use Tax is 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 is unknown. It can occur in the prior or subsequent year to the planned construction date. While there have been several large construction projects in the City it is known 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. Year to date dollars includes significant revenue from permitting related to construction of below-grade parking structures, office buildings and several hotels.

ACCOMMODATION TAX

2016 year to date Accommodation Tax revenue is up by 7.38% from the same period in 2015. This increase is attributed to growth in same stores sales over 2015 and additional hotel/motels opening.

ADMISSIONS TAX

2016 year to date Admission Tax revenue is up by 38.67% from the same period in 2015. 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. The increase in revenue over 2015 is attributable to the summer concert held at the University of Colorado in July.

TRASH TAX

2016 year to date Trash Tax receipts are down by 1.38%. On-going Trash Tax remittances are due on a quarterly basis. This increase is due to timing of receipts in 2015.

SHORT-TERM RENTAL (ACCOMMODATIONS) TAX

Pursuant to a vote in November 2015, for 2016 year to date, the newly enacted Short-Term Rental Tax (homeowners renting out their property for less than 30 days at a time (7.50% tax rate)) has generated \$98,220. As of the date of this report, 326 Short Term Rental licenses have been issued.

Total Net Sales/Use Tax Receipts by Tax Category	AUGUST YTD Actual			
	2015	2016	% Change	% of Total
Sales Tax	65,330,986	66,872,112	2.36%	76.05%
Business Use Tax	7,657,399	9,275,852	21.14%	10.55%
Construction Use Tax	7,934,480	9,217,717	16.17%	10.48%
Motor Vehicle	2,465,305	2,561,994	3.92%	2.91%
Total Sales and Use Tax	83,388,170	87,927,676	5.44%	100.00%

Total Net Sales/Use Tax Receipts by Industry Type	AUGUST YTD Actual			
	2015	2016	% Change	% of Total
Food Stores	11,048,214	10,976,631	-0.65%	12.48%
Eating Places	11,033,190	11,300,073	2.42%	12.85%
Apparel Stores	2,939,075	2,965,027	0.88%	3.37%
Home Furnishings	2,078,291	2,188,571	5.31%	2.49%
General Retail	16,162,951	19,033,048	17.76%	21.65%
Transportation/Utilities	5,792,055	5,534,971	-4.44%	6.29%
Automotive Trade	5,793,102	5,813,466	0.35%	6.61%
Building Material - Retail	2,875,893	3,019,623	5.00%	3.43%
Construction Sales / Use Tax	7,422,412	8,508,034	14.63%	9.68%
Consumer Electronics	1,516,398	1,708,447	12.66%	1.94%
Computer Related Business Sector	4,769,521	4,795,650	0.55%	5.45%
Rec Marijuana	1,546,210	1,830,523	18.39%	2.08%
Medical Marijuana	716,654	561,480	-21.65%	0.64%
All Other	9,694,206	9,692,131	-0.02%	11.02%
Total Sales and Use Tax	83,388,170	87,927,676	5.44%	100.00%

Total Net Sales/Use Tax Receipts by Geographic Area	AUGUST YTD Actual			
	2015	2016	% Change	% of Total
North Broadway	1,070,728	1,041,551	-2.72%	1.08%
Downtown	6,459,794	8,012,988	24.04%	7.51%
Downtown Extension	517,228	533,152	3.08%	0.56%
UHGID (the "hill")	830,038	833,103	0.37%	0.84%
East Downtown	579,762	1,396,623	140.90%	0.47%
N. 28th St Commercial	4,150,006	4,242,931	2.24%	3.61%
N. Broadway Annex	322,182	321,206	-0.30%	0.28%
University of Colorado	846,487	1,278,984	51.09%	2.19%
Basemar	2,105,650	1,670,732	-20.65%	1.96%
BVRC-Boulder Valley Regional Center	16,967,196	17,165,677	1.17%	28.28%
29th Street	5,916,660	5,852,069	-1.09%	7.48%
Table Mesa	1,832,770	1,943,467	6.04%	2.28%
The Meadows	766,617	778,691	1.57%	1.23%
All Other Boulder	6,150,324	5,658,934	-7.99%	6.25%
Boulder County	843,500	877,679	4.05%	0.64%
Metro Denver	4,822,206	3,673,008	-23.83%	2.14%
Colorado All Other	397,745	359,073	-9.72%	0.26%
Out of State	6,712,467	9,142,685	36.20%	8.00%
Airport	34,609	308,312	790.84%	0.08%
Gunbarrel Industrial	4,477,333	5,567,025	24.34%	5.27%
Gunbarrel Commercial	959,439	1,065,300	11.03%	1.06%
Pearl Street Mall	2,642,213	2,732,076	3.40%	2.27%
Boulder Industrial	7,632,620	7,318,723	-4.11%	8.46%
Unlicensed Receipts	399,539	281,354	-29.58%	0.00%
County Clerk	2,465,305	2,561,994	3.92%	2.96%
Public Utilities	3,485,752	3,310,339	-5.03%	4.83%
Total Sales and Use Tax	83,388,170	87,927,676	5.44%	100.00%

Miscellaneous Tax Statistics	AUGUST YTD Actual		
	2015	2016	% Change
Food Service Tax	435,038	457,633	5.19%
Accommodations Tax	4,470,238	4,800,221	7.38%
Admissions Tax	402,132	557,645	38.67%
Trash Tax	919,618	906,888	-1.38%
Disposable Bag Fee	128,687	133,264	3.56%
Rec Marijuana Excise Tax	656,314	676,599	3.09%
Short-Term Rental Tax	-	98,220	n/a

COMPARISON OF YEAR-TO-DATE ACTUAL REVENUE FOR THE YEAR 2016 TO COMPARABLE PERIOD IN 2015

USE TAX BY CATEGORY			Standard Industrial Code	SALES TAX BY CATEGORY		
AUGUST YTD Actual				AUGUST YTD Actual		
2015	2016	% Change		2015	2016	% Change
66,357	97,040	46.24%	Food Stores	10,981,857	10,879,590	-0.93%
157,877	172,320	9.15%	Eating Places	10,875,313	11,127,753	2.32%
8,989	28,134	212.98%	Apparel Stores	2,930,086	2,936,893	0.23%
16,683	8,739	-47.62%	Home Furnishings	2,061,608	2,179,832	5.73%
2,027,881	4,455,555	119.71%	General Retail	14,135,070	14,577,493	3.13%
305,069	215,579	-29.33%	Transportation/Utilities	5,486,986	5,319,392	-3.05%
2,518,036	2,609,055	3.61%	Automotive Trade	3,275,065	3,204,411	-2.16%
16,730	11,088	-33.72%	Building Material - Retail	2,859,164	3,008,535	5.22%
7,139,286	8,129,183	13.87%	Construction Sales / Use Tax	283,126	378,851	33.81%
74,857	42,089	-43.77%	Consumer Electronics	1,441,541	1,666,358	15.60%
3,192,602	3,133,638	-1.85%	Computer Related Business Sector	1,576,918	1,662,012	5.40%
15,336	58,473	281.28%	Rec Marijuana	1,530,874	1,772,050	15.75%
35,501	11,256	-68.29%	Medical Marijuana	681,153	550,224	-19.22%
2,481,980	2,083,412	-16.06%	All Other	7,212,227	7,608,718	5.50%
18,057,184	21,055,563	16.60%	Total Sales and Use Tax	65,330,986	66,872,112	2.36%

USE TAX BY CATEGORY			Geographic Code	SALES TAX BY CATEGORY		
AUGUST YTD Actual				AUGUST YTD Actual		
2015	2016	% Change		2015	2016	% Change
77,309	73,036	-5.53%	North Broadway	993,419	968,515	-2.51%
1,269,164	2,303,105	81.47%	Downtown	5,190,630	5,709,883	10.00%
-406	31,055	-7749.01%	Downtown Extension	517,634	502,097	-3.00%
31,189	7,106	-77.22%	UHGD (the "hill")	798,849	825,996	3.40%
73,052	883,181	1108.98%	East Downtown	506,710	513,442	1.33%
97,664	158,761	62.56%	N. 28th St Commercial	4,052,342	4,084,170	0.79%
6,683	10,606	58.70%	N. Broadway Annex	315,499	310,600	-1.55%
9,663	385,105	3885.36%	University of Colorado	836,824	893,879	6.82%
575,020	101,428	-82.36%	Basemar	1,530,630	1,569,305	2.53%
821,302	1,547,199	88.38%	BVRC-Boulder Valley Regional Center	16,145,894	15,618,478	-3.27%
46,802	153,441	227.85%	29th Street	5,869,858	5,698,629	-2.92%
24,913	48,657	95.31%	Table Mesa	1,807,858	1,894,810	4.81%
36,578	21,782	-40.45%	The Meadows	730,040	756,908	3.68%
3,329,807	2,746,922	-17.51%	All Other Boulder	2,820,516	2,912,012	3.24%
174,615	91,313	-47.71%	Boulder County	668,885	786,365	17.56%
2,523,632	1,173,864	-53.49%	Metro Denver	2,298,574	2,499,144	8.73%
55,984	53,389	-4.64%	Colorado All Other	341,761	305,685	-10.56%
154,563	1,078,304	597.65%	Out of State	6,557,903	8,064,382	22.97%
8,381	280,394	3245.59%	Airport	26,228	27,919	6.45%
3,696,188	4,838,297	30.90%	Gunbarrel Industrial	781,144	728,728	-6.71%
5,622	8,661	54.06%	Gunbarrel Commercial	953,817	1,056,639	10.78%
62,523	100,088	60.08%	Pearl Street Mall	2,579,690	2,631,988	2.03%
2,380,942	2,275,778	-4.42%	Boulder Industrial	5,251,678	5,042,946	-3.97%
56,741	44,904	-20.86%	Unlicensed Receipts	342,798	236,450	-31.02%
2,465,305	2,561,994	3.92%	County Clerk	0	0	
73,946	77,195	4.39%	Public Utilities	3,411,806	3,233,144	-5.24%
18,057,184	21,055,563	16.60%	Total Sales and Use Tax	65,330,986	66,872,112	2.36%

Tax by Mo & Category

TOTAL CITY SALES AND USE TAX COLLECTIONS

REVENUE CATEGORY	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	% Change in Taxable Sales
RETAIL SALES TAX															
Rate 3.41%	2008	5,197,400	5,105,109	6,005,946	5,331,447	5,489,450	6,572,335	5,508,796	6,258,640	6,620,535	5,382,779	5,285,155	7,443,455	70,170,045	0.04%
	2009	4,919,570	4,659,632	5,850,038	5,077,648	5,131,444	6,428,343	5,206,776	5,790,533	6,093,314	5,170,325	4,735,769	7,814,230	66,877,613	-4.69%
	2010	4,976,004	5,386,190	6,196,697	5,320,225	5,470,595	6,895,283	5,522,076	5,943,315	6,855,385	5,652,938	5,240,211	8,414,157	71,473,103	6.87%
	2011	5,394,367	5,132,437	6,692,597	5,630,200	5,708,608	7,016,826	5,590,953	6,531,707	7,286,644	5,765,605	5,890,545	8,390,145	74,960,893	4.88%
	2012	5,363,541	5,129,096	6,754,470	5,599,150	5,988,770	7,304,272	5,551,489	6,062,958	7,502,227	6,188,194	5,693,025	9,604,529	77,741,989	3.71%
	2013	5,557,163	5,824,808	7,171,949	5,707,649	6,197,302	7,968,604	6,161,076	6,944,797	7,500,133	6,591,707	5,934,326	9,925,508	81,485,022	4.81%
Rate 3.56%	2014	5,965,999	7,706,036	6,619,759	6,619,759	6,990,628	8,033,288	7,020,977	7,893,039	8,584,506	7,452,664	7,031,634	9,966,741	89,973,310	5.76%
Rate 3.86%	2015	6,899,031	6,438,464	9,068,947	7,527,277	7,792,804	9,273,066	8,100,335	9,051,520	9,341,520	8,804,542	7,153,675	11,395,575	102,034,764	4.59%
Change from prior year (Month)	2016	7,281,270	7,416,204	8,815,137	7,673,363	8,489,983	9,609,827	8,632,064	8,954,264	9,341,520	8,804,542	7,153,675	9,966,741	112,034,764	18.80%
Change from prior year (YTD)		5.69%	-2.88%	1.94%	8.95%	2.83%	6.56%	2.90%	-1.07%	2.35%					

CONSUMER USE TAX	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	% Change in Taxable Sales
CONSUMER USE TAX															
(includes Motor Vehicle)	2008	818,034	891,472	1,109,160	669,214	736,901	1,067,769	732,334	596,399	899,934	989,683	599,876	1,253,267	10,464,043	-6.63%
Rate 3.41%	2009	909,558	657,250	1,062,587	997,891	531,724	790,819	868,325	1,299,767	989,089	741,578	698,452	1,600,457	11,137,497	6.44%
	2010	687,502	778,796	913,223	701,931	862,382	945,800	620,328	633,593	909,315	752,143	618,493	1,386,131	9,589,636	-13.90%
	2011	1,247,135	650,595	1,034,670	727,395	850,561	1,166,185	958,724	771,357	1,044,032	703,092	903,665	1,410,793	11,468,205	19.59%
	2012	763,425	768,580	859,971	976,451	1,212,071	1,033,899	729,829	940,127	957,894	1,417,818	737,310	1,469,940	11,867,314	3.48%
Rate 3.56%	2013	1,132,015	762,369	979,120	866,143	911,993	963,938	835,063	788,003	1,338,726	1,121,736	807,130	1,522,486	12,008,722	1.19%
Rate 3.86%	2014	924,895	901,234	1,328,607	1,727,986	666,706	2,541,847	1,056,846	1,297,048	1,409,960	1,012,343	1,011,907	1,429,435	15,309,114	22.11%
Change from prior year (Month)	2015	1,274,337	1,134,561	1,713,016	965,772	1,127,357	1,698,029	1,002,535	1,267,096	2,381,899	1,161,419	942,357	1,945,294	16,563,672	-0.27%
Change from prior year (YTD)	2016	1,315,821	2,372,877	1,376,970	1,353,478	1,019,194	1,606,928	1,576,860	1,215,178	1,215,178	1,161,419	942,357	1,945,294	11,837,846	33.68%
Change from prior year (YTD)		3.26%	109.14%	-19.62%	40.14%	-9.59%	15.18%	19.95%	16.94%						

CONSTRUCTION USE TAX	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	% Change in Taxable Sales
CONSTRUCTION USE TAX															
Rate 3.41%	2008	330,080	347,219	748,549	454,797	327,855	241,649	100,759	442,652	347,954	217,885	107,831	381,753	4,048,982	-13.02%
	2009	944,905	111,907	425,028	776,511	279,761	995,132	721,209	676,301	235,485	223,169	591,970	1,467,798	7,449,176	83.98%
	2010	591,599	242,591	245,829	362,619	226,230	1,921,675	1,075,078	467,423	245,361	234,021	406,868	531,670	6,560,964	-12.06%
	2011	622,872	281,210	274,661	240,970	2,150,036	352,336	352,846	455,211	478,988	314,958	177,137	471,157	6,172,363	-5.78%
	2012	385,392	1,697,323	315,856	503,719	342,448	375,499	595,334	214,896	422,866	473,523	799,552	371,254	6,497,662	5.27%
Rate 3.56%	2013	732,539	941,380	298,613	577,351	366,959	728,141	845,123	1,182,131	1,196,147	876,749	622,491	1,511,632	9,879,257	52.04%
Rate 3.86%	2014	716,119	1,110,714	600,580	430,524	571,269	1,688,472	373,129	379,130	713,014	908,032	325,754	1,557,635	9,374,372	-9.11%
Change from prior year (Month)	2015	387,123	680,064	2,527,741	776,513	1,008,019	985,050	583,353	986,617	532,910	1,329,731	850,259	763,790	11,411,170	12.27%
Change from prior year (YTD)	2016	1,545,717	1,134,734	968,302	1,481,245	1,362,485	900,269	1,360,909	464,057	464,057	1,329,731	850,259	763,790	9,217,717	32.67%
Change from prior year (YTD)		299.28%	66.86%	-61.69%	90.76%	35.16%	-8.61%	133.29%	-52.96%	16.17%					

TOTAL FOR MONTH & CHANGE FROM PREVIOUS YEAR (MONTH & YTD)	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	% Change (month)	% Change (YTD)
TOTAL FOR MONTH & CHANGE FROM PREVIOUS YEAR (MONTH & YTD)																
Rate 3.56% > 3.41%	2008	6,345,513	6,443,800	7,863,654	6,455,459	6,553,206	7,861,753	6,341,889	7,297,691	7,868,423	6,590,347	5,962,862	9,076,475	84,683,070	0.92%	
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	6,026,191	10,882,485	85,464,286	2.51%	
	2010	5,855,134	6,407,577	7,355,749	6,384,774	6,359,207	9,762,758	7,217,482	7,044,332	8,010,061	6,639,102	6,265,572	10,311,957	87,613,706	5.69%	
	2011	7,264,374	6,064,242	8,001,928	6,598,565	8,709,205	8,535,347	6,892,523	7,759,275	8,809,664	6,783,855	6,911,348	10,272,096	92,601,421	3.79%	
	2012	6,512,359	7,594,999	7,930,567	7,079,320	7,543,289	8,713,668	6,876,652	8,217,981	8,882,987	8,079,535	7,229,887	11,445,723	96,106,966	7.56%	
	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	7,363,947	12,959,626	103,373,001	6.24%	
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	8,369,295	12,953,810	114,656,795	6.24%	
Rate 3.86%	2015	8,550,499	9,451,889	13,309,704	9,269,562	9,928,180	11,896,145	9,686,223	11,305,233	12,256,328	11,295,692	8,946,291	14,104,658	129,999,606	4.57%	
Change (month)	2016	10,142,808	10,923,815	11,160,409	10,508,086	10,871,662	12,117,024	11,569,833	10,634,038	10,634,038	11,295,692	8,946,291	14,104,658	87,927,676	21.97%	
% Change (YTD)		18.62%	15.58%	-16.15%	13.36%	9.50%	1.86%	19.45%	-5.94%	5.43%						
		18.62%	17.03%	2.92%	5.31%	6.13%	5.32%	7.22%	5.43%							

Sales and Use Tax Revenues Generated in the UHGID Area by Standard Industrial Classification

	Food Stores	Eating Places	Apparel Stores	Home Furnish.	Gen. Merchandise	Construction	All Others	GRAND TOTAL
2014 (sales tax rate of 3.56%)								
January	6,674	44,901	549	1,698	29,309	14,291	617	98,039
February	7,481	60,702	527	1,677	18,003	268	548	89,206
March	7,999	57,709	280	1,754	25,677	2,691	5,161	101,271
April	9,253	74,888	335	2,261	19,990	3,118	516	110,361
May	7,951	58,390	299	1,603	22,328	1,008	557	92,136
June	6,859	49,694	1,533	1,411	18,656	56	4,114	82,323
July	7,189	55,013	500	1,870	19,805	134	522	85,033
August	10,246	64,092	389	2,090	43,632	3,089	719	124,257
September	10,861	91,142	2,127	1,858	28,778	51	4,420	139,237
October	10,302	74,466	327	2,709	21,707	1,661	654	111,826
November	7,552	59,692	219	1,880	17,482	117	640	87,582
December	7,923	55,416	2,200	2,745	19,672	126	4,462	92,544
2014 TOTAL	100,290	746,105	9,285	23,556	285,039	26,610	22,930	1,213,815
2015 (sales tax rate of 3.86%)								
January	7,859	50,053	1,137	2,449	26,953	35	865	89,351
February	8,924	74,115	423	1,717	17,243	97	836	103,355
March	9,623	76,124	1,619	2,331	22,524	447	4,638	117,306
April	10,748	66,975	242	2,280	22,242	363	1,020	103,870
May	8,814	66,519	576	1,720	21,503	24,406	1,108	124,646
June	7,727	50,425	1,326	1,908	17,449	1,307	6,892	87,034
July	8,147	54,826	370	2,580	19,704	261	1,451	87,339
August	10,493	67,751	535	2,571	31,419	2,454	1,912	117,135
September	11,566	76,152	1,530	2,399	21,570	1,279	3,365	117,861
October	5,890	78,769	375	2,378	20,686	28	5,219	113,345
November	14,782	80,994	319	2,581	15,991	846	1,417	116,930
December	6,633	59,569	1,383	2,387	25,485	728	2,201	98,386
2015 TOTAL	111,206	802,272	9,835	27,301	282,769	32,251	30,924	1,276,558
2016 (sales tax rate of 3.86%)								
January	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-
March	23,035	198,351	783	5,928	67,576	1,397	4,654	301,724
April	8,798	80,064	299	2,531	34,474	181	1,094	127,441
May	7,596	49,840	288	1,451	21,524	-	1,936	82,635
June	6,609	55,024	466	1,925	23,353	2,023	2,095	91,495
July	7,632	68,667	317	1,828	26,309	950	1,567	107,270
August	8,416	74,298	319	2,039	33,953	1,671	1,838	122,534
September	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-
2016 TOTAL	62,086	526,244	2,472	15,702	207,189	6,222	13,184	833,099
% Change from 2013-2014	8.82%	12.13%	-54.58%	-5.65%	10.14%	115.46%	62.73%	11.54%
% Change from 2014-2015	2.27%	-0.83%	-2.31%	6.89%	-14.98%	11.78%	24.38%	-3.00%
% Change from 2015-2016	-14.17%	3.84%	-60.31%	-10.56%	15.72%	-78.82%	-29.58%	0.37%
% Change from previous year month	-19.79%	9.66%	-40.37%	-20.69%	8.07%	-31.91%	-3.87%	4.61%

Sales Tax Revenues Generated in the UHGID Area by Standard Industrial Classification

	Food Stores	Eating Places	Apparel Stores	Home Furnish.	Gen. Merchandise	All Others	GRAND TOTAL
2014 (sales tax rate of 3.56%)							
January	6,674	44,572	549	1,698	29,308	617	83,418
February	7,481	57,318	527	1,677	18,003	548	85,554
March	7,999	57,035	280	1,754	25,675	4,941	98,284
April	9,253	73,736	335	2,261	19,985	516	106,086
May	7,947	58,322	299	1,603	22,326	557	91,054
June	6,859	49,148	1,533	1,411	18,654	3,806	81,411
July	7,169	54,921	500	1,870	19,801	522	84,783
August	10,246	63,974	389	2,090	43,631	707	121,037
September	10,859	89,597	2,127	1,858	28,775	4,106	137,322
October	10,302	74,379	327	2,709	21,704	654	110,075
November	7,552	59,538	219	1,880	17,441	493	87,123
December	7,923	55,287	2,200	2,745	19,670	4,248	92,073
2014 TOTAL	100,264	738,427	9,285	23,556	284,973	21,715	1,178,220
2015 (sales tax rate of 3.86%)							
January	7,859	49,979	1,137	2,449	26,951	857	89,232
February	8,922	74,022	423	1,717	17,242	686	103,012
March	9,623	75,994	1,619	2,331	22,518	4,180	116,265
April	10,748	66,826	242	2,280	22,236	1,016	103,348
May	8,814	66,461	576	1,720	21,496	1,104	100,171
June	7,727	50,227	1,326	1,908	17,445	6,593	85,226
July	8,147	54,767	370	2,580	19,697	1,444	87,005
August	10,493	67,669	535	2,571	31,411	1,911	114,590
September	11,566	76,084	1,530	2,399	21,566	3,092	116,237
October	5,884	78,743	375	2,378	20,685	5,181	113,246
November	14,781	80,870	319	2,581	15,991	1,417	115,959
December	6,627	59,399	1,383	2,387	25,485	2,092	97,373
2015 TOTAL	111,191	801,041	9,835	27,301	262,723	29,573	1,241,664
2016 (sales tax rate of 3.86%)							
January	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-
March	23,035	198,069	783	5,928	67,547	4,576	299,938
April	8,798	80,004	299	2,531	34,393	1,066	127,091
May	7,596	49,968	288	1,451	21,497	1,933	82,733
June	6,609	54,971	466	1,925	23,340	2,049	89,360
July	7,620	68,577	317	1,828	26,297	1,550	106,189
August	8,416	74,150	319	2,039	33,923	1,838	120,685
September	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-
2016 TOTAL	62,074	525,739	2,472	15,702	206,997	13,012	825,996
% Change from 2013-2014							
	8.80%	11.56%	-54.56%	-5.65%	10.14%	82.75%	10.10%
% Change from 2014-2015							
	2.28%	0.05%	-2.31%	6.89%	-14.97%	25.60%	-2.81%
% Change from 2015-2016							
	-14.18%	3.91%	-60.31%	-10.56%	15.64%	-26.86%	3.40%
% Change from previous year month							
	-19.79%	9.58%	-40.37%	-20.69%	8.00%	-3.82%	5.32%

City Wide Yearly Summary
UHGID Sales and Use Tax as a Percent of Total City Wide Sales and Use Tax

	Food Stores	Eating Places	Apparel Stores	Home Furnishings	General Merch	All Other	Total
2016	\$10,976,631	\$11,300,073	\$2,965,027	\$3,897,018	\$19,033,048	\$39,755,879	\$87,927,676
	1%	5%	0%	0%	1%	0%	0.9%
2015	\$16,796,912	\$16,707,731	\$4,686,502	\$5,881,078	\$25,149,936	\$60,301,239	\$129,523,398
	1%	5%	0%	0%	1%	0%	1.0%
2014	\$14,681,607	\$14,447,798	\$4,180,365	\$5,475,586	\$22,124,094	\$53,747,345	\$114,656,795
	1%	5%	0%	0%	1%	0%	1.1%
2013	\$13,454,838	\$13,174,730	\$3,774,426	\$4,692,270	\$20,776,166	\$47,500,571	\$103,373,001
	1%	5%	1%	1%	1%	0%	1.0%
2012	\$13,060,743	\$12,937,276	\$3,717,039	\$4,850,986	\$20,402,962	\$41,137,961	\$96,106,967
	1%	5%	1%	1%	1%	0%	1.1%
2011	\$12,241,084	\$11,838,300	\$3,426,738	\$5,259,120	\$19,948,416	\$39,725,073	\$92,438,731
	0%	5%	1%	1%	1%	0%	1.2%
2010	\$11,130,533	\$10,930,482	\$2,690,372	\$4,459,406	\$19,279,577	\$38,940,102	\$87,430,472
	0%	6%	1%	1%	2%	0%	1.3%
2009	\$11,160,109	\$10,572,840	\$2,626,020	\$4,304,383	\$17,515,062	\$39,002,103	\$85,180,517
	0%	5%	2%	1%	2%	0%	1.2%
2008	\$11,204,475	\$10,910,035	\$2,819,260	\$4,827,635	\$18,101,297	\$36,708,245	\$84,570,947
	1%	5%	2%	1%	2%	0%	1.3%
2007	\$11,205,584	\$10,888,135	\$2,804,311	\$5,522,090	\$18,040,152	\$39,631,459	\$88,091,731
	1%	5%	3%	1%	2%	0%	1.3%
2006	\$10,392,069	\$9,582,212	\$2,424,694	\$4,611,056	\$15,402,540	\$37,371,060	\$79,783,631
	1%	5%	4%	1%	2%	0%	1.3%
2005	\$10,046,723	\$8,995,846	\$2,362,366	\$4,465,788	\$14,587,419	\$35,882,350	\$76,340,492
	1%	5%	4%	1%	2%	0%	1.3%
2004	\$10,148,861	\$8,637,718	\$2,232,147	\$3,118,312	\$14,123,007	\$32,171,342	\$70,431,387
	0%	5%	4%	1%	2%	0%	1.5%
2003	\$9,052,658	\$7,847,285	\$2,046,951	\$3,922,549	\$13,185,423	\$31,552,637	\$67,607,503
	0%	5%	5%	1%	2%	0%	1.4%
2002	\$9,294,397	\$8,133,237	\$2,346,305	\$4,164,992	\$13,572,651	\$33,815,600	\$71,327,162
	0%	5%	4%	1%	2%	0%	1.3%

UHGID Yearly Summary
Sales and Use Tax Breakdown by Industry Category

	Food Stores	Eating Places	Apparel Stores	Home Furnishings	General Merch	All Other	Total
2016	\$62,086	\$526,244	\$2,472	\$15,702	\$207,189	\$19,406	\$833,099
	7%	63%	0%	2%	25%	2%	100%
2015	\$111,206	\$802,272	\$9,835	\$27,301	\$262,769	\$63,175	\$1,276,558
	9%	63%	1%	2%	21%	5%	100%
2014	\$100,290	\$746,105	\$9,285	\$23,556	\$285,039	\$49,540	\$1,213,815
	8%	61%	1%	2%	23%	4%	100%
2013	\$88,275	\$637,367	\$19,583	\$23,914	\$247,903	\$25,327	\$1,042,369
	8%	61%	2%	2%	24%	2%	100%
2012	\$74,987	\$637,659	\$28,068	\$30,800	\$257,134	\$31,580	\$1,060,228
	7%	60%	3%	3%	24%	3%	100%
2011	\$58,221	\$650,532	\$31,199	\$29,330	\$281,896	\$49,701	\$1,100,879
	5%	59%	3%	3%	26%	5%	100%
2010	\$40,028	\$604,913	\$37,852	\$30,571	\$355,637	\$81,746	\$1,150,748
	3%	53%	3%	3%	31%	7%	100%
2009	\$49,066	\$578,900	\$44,712	\$24,213	\$326,839	\$34,018	\$1,057,749
	5%	55%	4%	2%	31%	3%	100%
2008	\$60,686	\$588,892	\$63,307	\$24,768	\$333,780	\$12,073	\$1,063,507
	6%	53%	6%	2%	31%	1%	100%
2007	\$56,250	\$588,610	\$72,142	\$30,921	\$353,173	\$19,270	\$1,120,367
	5%	53%	6%	3%	32%	2%	100%
2006	\$56,511	\$525,911	\$86,527	\$33,045	\$321,897	\$19,261	\$1,043,152
	5%	50%	8%	3%	31%	2%	100%
2005	\$58,421	\$493,955	\$98,605	\$28,891	\$288,004	\$29,024	\$996,900
	6%	50%	10%	3%	29%	3%	100%
2004	\$47,446	\$461,253	\$87,695	\$25,958	\$301,938	\$124,607	\$1,048,897
	5%	44%	8%	2%	29%	12%	100%
2003	\$43,618	\$417,782	\$94,036	\$35,450	\$304,099	\$46,965	\$941,951
	5%	44%	10%	4%	32%	5%	100%
2002	\$42,268	\$407,606	\$89,454	\$34,104	\$313,795	\$41,419	\$928,646
	5%	44%	10%	4%	34%	4%	100%

UHGID Sales Tax Revenues (N) Does not factor in tax rate changes.

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
January	98,853	118,058	120,247	113,123	110,986	112,825	100,726	85,100	83,445	83,418	89,231	
February	72,140	79,436	78,684	81,957	76,043	73,913	69,547	84,232	71,520	85,554	103,011	192,674
March	72,060	75,944	75,112	72,996	78,172	83,309	77,463	93,790	85,702	98,284	116,264	107,263
April	74,662	82,378	79,016	91,281	80,517	84,060	90,460	84,564	87,124	106,086	103,349	127,092
May	61,131	68,638	90,603	74,823	71,299	74,711	86,261	84,923	73,530	91,055	100,172	82,732
June	69,085	72,486	71,063	66,754	62,685	74,080	75,299	69,958	76,685	81,411	85,227	89,360
July	65,768	56,168	67,097	65,755	62,034	71,846	77,257	67,462	68,064	84,783	87,005	106,190
August	144,466	109,263	118,556	145,179	149,212	138,971	121,559	96,703	102,501	121,037	114,591	120,685
September	99,702	147,416	149,898	117,567	118,373	121,834	109,669	121,503	105,425	137,322	116,236	
October	93,865	89,472	101,034	93,772	82,191	89,506	89,788	90,290	109,016	110,075	113,246	
November	65,915	60,321	71,082	65,404	70,564	71,343	75,716	74,312	79,492	87,123	115,959	
December	62,359	72,197	79,696	64,029	83,085	77,446	72,817	75,198	82,497	92,072	97,373	
Totals	980,005	1,031,777	1,102,088	1,052,642	1,045,162	1,073,843	1,046,562	1,028,035	1,025,001	1,178,220	1,241,664	825,996
Tax Rate	3.41	3.41	3.56	3.41	3.41	3.41	3.41	3.41	3.41	3.56	3.86	3.86

