

City of Boulder

Sales & Use Tax Revenue Report

December 2016

Issued April 28, 2017 (original issue was February 23, 2017)

Revision of the December 2016 Revenue Report was due to a review of our sales and use tax processing for yearend purposes.

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 December, the tax on which is received by the city in January 2017. 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 **3.35%**. 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	3.37%	78.51%
Business/Consumer Use Tax	1.86%	9.67%
Construction Use Tax	4.27%	8.86%
Motor Vehicle Use Tax	4.87%	2.97%
Total Sales & Use Tax	3.35%	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 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	3.27%	78.32%
Business/Consumer Use Tax	1.74%	9.74%
Construction Use Tax	4.27%	8.94%
Motor Vehicle Use Tax	4.87%	3.00%
Total Sales & Use Tax	3.25%	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 \$10,321,569. 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 3.37% from that received 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%)	13.16%	(7.75%)	8.30%	6.75%

Food Stores – 2016 YTD retail sales tax revenue for food stores is up by 1.70% from that received in 2015. The fluctuations in this category are companies who file thirteen four-week periods. This is for their reporting purposes. Since the city reports monthly, there is one month out of the year where our report contains two filing periods for these companies. February and September of 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%)	27.41%	(1.28%)	1.49%	0.52%

Sales at **Eating Places** are both an important revenue source (Eating Places comprise approximately 12.76% 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 2.97%.

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%)	14.22%	(2.69%)	(1.10%)	6.64%

Apparel Stores – 2016 YTD retail sales are down by 0.21%. The fluctuation from January to February and September to October 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
53.45%	(7.20%)	(0.50%)	(10.96%)	2.86%	(9.89%)	14.18%	(7.65%)	17.44%	(26.35%)	10.38%	5.06%

General Retail sales are up by 5.50% YTD for 2016. The fluctuation from January to February is attributed to the timing of receipts received in 2016 as compared to 2015. The October increase is due to an audit and new businesses.

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%	(0.54%)	9.68%	13.73%	16.40%

Public Utilities (primarily retail sales tax on natural gas and electricity) are down by 4.29% 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.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
(3.79%)	(8.19%)	(20.55%)	(4.25%)	(4.34%)	(4.76%)	(1.62%)	9.53%	(0.77%)	(5.62%)	2.94%	(4.28%)

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 0.61% and 2.13% of the total sales/use tax collected respectively in 2015.

The sale of medical marijuana generates:

- 3.86% sales tax on product sales paid by the purchaser.
- 3.86% use tax on 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 YTD Marijuana Related Revenue			
Medical marijuana:			
3.86% Sales/Use Tax	\$794,811		
Sub-total Medical marijuana revenue		\$794,811	
Recreational marijuana			
3.86% Base Sales/Use Tax	1,445,044		
3.50% Additional Sales/Use Tax	1,310,045		
5.00% Excise Tax	1,047,225		
State Share-back	561,412		
Sub-total Recreational Marijuana revenue		\$4,363,726	
TOTAL MARIJUANA RELATED REVENUE			\$5,158,537

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 YTD "Incremental" Recreational Marijuana Related Revenue		
3.50% Additional Sales/Use Tax	\$1,310,045	
5.00% Excise Tax	1,047,225	
State "Share-back"	561,412	
TOTAL "INCREMENTAL" RECREATIONAL MARIJUANA REVENUE		\$2,918,682

Medical Marijuana Retail Sales Tax

Total 2016 YTD retail sales tax revenue collected in this category is down by 18.73% 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%)	(22.25%)	(30.61%)	4.64%	(8.99%)

Recreational Marijuana Retail Sales Tax

Total 2016 YTD retail sales tax revenue collected in this category is up by 12.44% 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%	14.83%	(11.55%)	44.99%	(6.41%)

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"> ▪ Food Stores up by 1.70% ▪ Eating Places up by 2.96% ▪ Home Furnishings up by 3.83% ▪ General Retail up by 5.50% ▪ Building Material Retail up by 6.21% ▪ Consumer Electronics up by 6.67% ▪ Recreational Marijuana up by 12.44% ▪ All Other up by 9.14% ▪ North Broadway up by 2.81% ▪ Downtown up by 13.55% ▪ Downtown Extension up by 3.67% ▪ UHGID (the "hill") up by 4.79% ▪ East Downtown up by 1.79% ▪ University of Colorado up by 8.92% ▪ Basemar up by 1.41% ▪ Table Mesa up by 5.51% ▪ The Meadows up by 4.07% ▪ All Other Boulder up by 4.35% ▪ Boulder County up by 18.95% ▪ Metro Denver up by 10.68% ▪ Out of State up by 21.41% ▪ Gunbarrel Commercial up by 8.63% ▪ Boulder Industrial up by 0.74% ▪ Pearl Street Mall up by 1.36% 	WEAKNESSES: <ul style="list-style-type: none"> ▪ Apparel Stores down by 0.21% ▪ Transportation/Utilities down by 3.42% ▪ Automotive Trade down by 0.93% ▪ Computer Related Business down by 1.96% ▪ Medical Marijuana down by 18.73% ▪ N. 28th St Commercial down by 1.98% ▪ N. Broadway Annex down by 4.06% ▪ BVRC (excl 29th St) down by 2.95% ▪ Twenty-Ninth St down by 2.84% ▪ Colorado All Other down by 13.72% ▪ Gunbarrel Industrial down by 0.09%

2016 USE TAX (% Change in YTD Comparable Collections)	
STRENGTHS: <ul style="list-style-type: none"> ▪ Construction Use Tax up by 4.27% (when adjusted to exclude dedicated Boulder Junction tax in both years, up by 1.96%) ▪ Motor Vehicle Use Tax up by 4.87% ▪ Business Use Tax up by 1.86% 	WEAKNESSES

BUSINESS USE TAX

2016 year to date Business Use Tax is up by 1.86%. 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 4.87%, 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 4.27% 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 1.96%. 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 8.75% 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 19.63% 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 0.85%. On-going Trash Tax remittances are due on a quarterly basis. Due to year-end adjustments in 2016 for 2015, 2015 Trash Tax revenues increased by 395,612 to 1,798,630.

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 \$282,042. As of the date of this report, 413 Short Term Rental licenses have been issued. The city has entered into a voluntary collection agreement with AirBnb in which AirBnb will start collecting short term rental tax on January 1, 2017.

REVIEW OF VARIOUS ECONOMIC DATA & PREDICTIONS FOR THE FUTURE

BizWest Article

Metro North economic forecast: Expect ‘Trump Bump,’ then slowdown

By Christopher Wood —

February 10, 2017 WESTMINSTER — Economic policies of the new Trump Administration will lead to higher-than-anticipated growth nationwide and in Colorado over the next two years, but that “Trump Bump” will dissipate, leading to slower growth in the following two years.

That was the message from Phyllis Resnick, lead economist for the Colorado Futures Center at Colorado State University, speaking at the Metro North Economic Forecast Friday at the Marriott in Westminster.

Resnick said economists have revised their economic projections based on President Donald Trump’s surprise electoral victory in November, with some predicting near term growth as high as 3 percent.

“The election ... did change the national economic outlook,” Resnick said.

Trump has proposed a \$1 trillion infrastructure-spending plan, and is expected to present a major tax-cut proposal.

Such stimulus programs “front load a fair amount of economic activity into the next two years,” Resnick said, but dampening economic activity in the three to five-year forecast.

The problem, she said, is that the economy is essentially at full employment, with a national unemployment rate of 4.8 percent and a Colorado unemployment rate of 3 percent.

“When you stimulate an economy that is near full employment, you get pressure for increase in prices,” Resnick said, with workers demanding more in wages, driving up the cost of labor. And as people have more money, they spend it, driving up prices, she said.

That inflationary pressure likely will lead the Federal Reserve to raise interest rates in order to cool the economy. “

Adding stimulus is going to put a natural brake on that economic growth,” she said.

In Colorado, Resnick predicts no easing of robust housing prices along the Front Range, with strong demand for housing as the state continues to increase in population. “The strong economy, we think, will continue to propel real estate prices in Colorado,” she said, with price pressure especially high in the Denver metro area.

Elizabeth Garner, Colorado state demographer, told the audience that, although Colorado ranked as the seventh-fastest-growing state in terms of population from 2015 to 2016, that growth rate — 1.7 percent — has slowed; the state ranked No. 2 the prior year. She noted that almost half of Colorado counties experienced a population decrease, with most growth occurring along the Front Range. “This will be a challenge moving forward,” she said. “How do we provide services in both types of state (half declining and half experiencing growth).”

Total Net Sales/Use Tax Receipts by Tax Category	DECEMBER YTD Actual			
	2015	2016	% Change	% of Total
Sales Tax	102,034,764	105,473,771	3.37%	78.51%
Business Use Tax	12,753,499	12,990,562	1.86%	9.67%
Construction Use Tax	11,411,170	11,898,930	4.27%	8.86%
Motor Vehicle	3,800,173	3,985,168	4.87%	2.97%
Total Sales and Use Tax	129,999,606	134,348,429	3.35%	100.00%

Total Net Sales/Use Tax Receipts by Industry Type	DECEMBER YTD Actual			
	2015	2016	% Change	% of Total
Food Stores	16,838,109	17,202,439	2.16%	12.80%
Eating Places	16,714,577	17,179,820	2.78%	12.79%
Apparel Stores	4,699,076	4,717,346	0.39%	3.51%
Home Furnishings	3,427,126	3,513,111	2.51%	2.61%
General Retail	25,168,009	28,075,923	11.55%	20.90%
Transportation/Utilities	8,761,054	8,407,559	-4.03%	6.26%
Automotive Trade	8,980,697	9,113,995	1.48%	6.78%
Building Material - Retail	4,377,463	4,642,470	6.05%	3.46%
Construction Sales / Use Tax	10,574,730	11,580,459	9.51%	8.62%
Consumer Electronics	2,548,194	2,702,899	6.07%	2.01%
Computer Related Business Sector	7,867,266	7,456,620	-5.22%	5.55%
Rec Marijuana	2,427,224	2,755,089	13.51%	2.05%
Medical Marijuana	994,755	794,811	-20.10%	0.59%
All Other	16,621,327	16,205,888	-2.50%	12.06%
Total Sales and Use Tax	129,999,606	134,348,429	3.35%	100.00%

Total Net Sales/Use Tax Receipts by Geographic Area	DECEMBER YTD Actual			
	2015	2016	% Change	% of Total
North Broadway	1,592,980	1,624,113	1.95%	1.08%
Downtown	10,257,327	11,760,459	14.65%	7.51%
Downtown Extension	767,367	828,230	7.93%	0.56%
UHGID (the "hill")	1,276,558	1,309,625	2.59%	0.84%
East Downtown	897,659	1,687,148	87.95%	0.47%
N. 28th St Commercial	6,472,858	6,631,552	2.45%	3.61%
N. Broadway Annex	551,834	469,893	-14.85%	0.28%
University of Colorado	1,144,609	1,763,568	54.08%	2.19%
Basemar	2,980,737	2,492,231	-16.39%	1.96%
BVRC-Boulder Valley Regional Center	26,036,753	26,147,923	0.43%	28.28%
29th Street	9,319,094	9,170,268	-1.60%	7.48%
Table Mesa	2,971,156	3,156,174	6.23%	2.28%
The Meadows	1,099,199	1,127,162	2.54%	1.23%
All Other Boulder	9,300,144	8,684,496	-6.62%	6.25%
Boulder County	1,351,190	1,449,329	7.26%	0.64%
Metro Denver	6,474,784	5,835,104	-9.88%	2.14%
Colorado All Other	1,324,841	1,019,937	-23.01%	0.26%
Out of State	11,592,637	14,853,459	28.13%	8.00%
Airport	1,213,303	350,791	-71.09%	0.08%
Gunbarrel Industrial	6,387,647	7,459,713	16.78%	5.27%
Gunbarrel Commercial	1,541,637	1,681,512	9.07%	1.06%
Pearl Street Mall	4,086,644	4,189,795	2.52%	2.27%
Boulder Industrial	11,784,604	11,275,610	-4.32%	8.46%
Unlicensed Receipts	601,426	490,402	-18.46%	0.00%
County Clerk	3,800,173	3,985,168	4.87%	2.96%
Public Utilities	5,172,447	4,904,766	-5.18%	4.83%
Total Sales and Use Tax	129,999,606	134,348,429	3.35%	100.00%

Miscellaneous Tax Statistics	DECEMBER YTD Actual		
	2015	2016	% Change
Food Service Tax	659,074	699,934	6.20%
Accommodations Tax	6,385,073	6,944,033	8.75%
Admissions Tax	634,318	758,807	19.63%
Trash Tax	1,798,630	1,783,385	-0.85%
Disposable Bag Fee	263,563	283,351	7.51%
Rec Marijuana Excise Tax	968,730	1,047,225	8.10%
Short-Term Rental Tax	-	282,042	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		
DECEMBER YTD Actual				DECEMBER YTD Actual		
2015	2016	% Change		2015	2016	% Change
103,818	182,912	76.19%	Food Stores	16,734,292	17,019,528	1.70%
252,235	230,999	-8.42%	Eating Places	16,462,342	16,948,821	2.96%
16,345	44,341	171.28%	Apparel Stores	4,682,731	4,673,005	-0.21%
61,936	18,966	-69.38%	Home Furnishings	3,365,189	3,494,145	3.83%
3,306,529	5,012,550	51.60%	General Retail	21,861,480	23,063,373	5.50%
446,920	377,922	-15.44%	Transportation/Utilities	8,314,135	8,029,637	-3.42%
3,879,493	4,060,367	4.66%	Automotive Trade	5,101,204	5,053,627	-0.93%
23,783	18,551	-22.00%	Building Material - Retail	4,353,680	4,623,919	6.21%
10,020,222	10,887,464	8.65%	Construction Sales / Use Tax	554,507	692,995	24.97%
99,610	91,081	-8.56%	Consumer Electronics	2,448,584	2,611,818	6.67%
4,569,322	4,223,471	-7.57%	Computer Related Business Sector	3,297,944	3,233,149	-1.96%
43,572	74,990	72.11%	Rec Marijuana	2,383,651	2,680,099	12.44%
39,734	18,639	-53.09%	Medical Marijuana	955,021	776,172	-18.73%
5,101,323	3,632,406	-28.79%	All Other	11,520,003	12,573,481	9.14%
27,964,842	28,874,658	3.25%	Total Sales and Use Tax	102,034,763	105,473,771	3.37%

USE TAX BY CATEGORY			Geographic Code	SALES TAX BY CATEGORY		
DECEMBER YTD Actual				DECEMBER YTD Actual		
2015	2016	% Change		2015	2016	% Change
111,848	101,302	-9.43%	North Broadway	1,481,132	1,522,811	2.81%
2,295,694	2,720,248	18.49%	Downtown	7,961,633	9,040,211	13.55%
2,759	35,560	1188.87%	Downtown Extension	764,608	792,670	3.67%
34,894	8,453	-75.78%	UHGD (the "hill")	1,241,664	1,301,173	4.79%
123,640	899,279	627.34%	East Downtown	774,019	787,869	1.79%
169,463	452,705	167.14%	N. 28th St Commercial	6,303,394	6,178,846	-1.98%
84,024	21,087	-74.90%	N. Broadway Annex	467,810	448,806	-4.06%
10,406	528,212	4976.03%	University of Colorado	1,134,202	1,235,356	8.92%
637,885	116,260	-81.77%	Basemar	2,342,852	2,375,971	1.41%
1,022,701	1,870,603	82.91%	BVRC-Boulder Valley Regional Center	25,014,052	24,277,320	-2.95%
75,837	189,317	149.64%	29th Street	9,243,257	8,980,951	-2.84%
85,860	111,804	30.22%	Table Mesa	2,885,296	3,044,371	5.51%
44,123	29,116	-34.01%	The Meadows	1,055,076	1,098,046	4.07%
4,874,109	4,065,863	-16.58%	All Other Boulder	4,426,035	4,618,632	4.35%
256,971	147,784	-42.49%	Boulder County	1,094,219	1,301,546	18.95%
2,644,182	1,595,443	-39.66%	Metro Denver	3,830,601	4,239,662	10.68%
750,719	524,578	-30.12%	Colorado All Other	574,122	495,359	-13.72%
375,390	1,234,550	228.87%	Out of State	11,217,247	13,618,909	21.41%
1,170,250	307,644	-73.71%	Airport	43,053	43,147	0.22%
5,189,218	6,262,356	20.68%	Gunbarrel Industrial	1,198,430	1,197,357	-0.09%
8,470	16,001	88.91%	Gunbarrel Commercial	1,533,167	1,665,512	8.63%
92,620	141,650	52.94%	Pearl Street Mall	3,994,024	4,048,145	1.36%
3,894,209	3,326,839	-14.57%	Boulder Industrial	7,890,395	7,948,771	0.74%
82,628	58,265	-29.49%	Unlicensed Receipts	518,798	432,137	-16.70%
3,800,173	3,985,168	4.87%	County Clerk	0	0	
126,768	124,573	-1.73%	Public Utilities	5,045,679	4,780,193	-5.26%
27,964,842	28,874,658	3.25%	Total Sales and Use Tax	102,034,763	105,473,771	3.37%

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	2008	5,197,400	5,105,109	6,005,946	5,331,447	5,488,450	6,572,335	5,508,796	6,258,640	6,620,535	5,382,779	5,255,155	7,443,455	70,170,045	0.04%
Rate 3.41%	2009	4,919,570	4,659,632	5,850,038	5,077,648	5,131,444	6,428,343	5,206,770	5,790,533	6,093,314	5,170,325	4,735,769	7,814,230	66,877,613	-4.69%
	2010	4,576,034	5,386,190	6,196,697	5,320,225	5,470,595	6,895,283	5,522,076	5,943,315	6,855,385	5,652,938	5,240,211	8,414,157	71,473,106	6.87%
	2011	5,394,367	5,132,437	6,692,597	5,630,200	5,708,608	7,016,826	5,580,953	6,531,707	7,286,644	5,765,805	5,830,545	8,390,145	74,960,833	4.88%
	2012	5,363,541	5,129,096	6,754,740	5,599,150	5,988,770	7,304,270	5,551,489	7,062,958	7,502,227	6,188,194	5,693,025	9,604,529	77,741,989	3.71%
Rate 3.56%	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 3.86%	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	7,031,634	9,966,741	89,973,310	5.76%
	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	7,153,675	11,395,575	102,034,764	4.59%
	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	10,570,518	8,122,561	7,743,585	12,164,995	105,473,771	87.38%
Change from prior year (Month)		5.69%	-2.88%	-2.80%	1.94%	8.95%	3.63%	6.56%	-1.07%	13.16%	-7.75%	8.25%	6.75%		
Change from prior year (YTD)		5.69%	1.18%	-0.35%	0.21%	1.96%	2.28%	2.90%	2.35%	3.70%	2.49%	2.95%	3.37%		
CONSUMER USE TAX (includes Motor Vehicle)	2008	818,034	991,472	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	858,325	1,299,767	989,089	741,578	698,452	1,600,457	11,137,497	6.44%
	2010	687,502	778,796	913,223	701,931	662,382	945,800	620,328	633,593	909,315	752,143	618,493	1,366,131	9,589,636	-13.90%
	2011	1,247,135	650,595	1,034,670	727,395	850,561	1,166,185	958,724	771,357	1,044,032	703,092	903,665	1,410,793	11,468,205	19.59%
	2012	763,425	768,580	859,971	976,451	1,212,071	1,033,899	729,829	940,127	957,894	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	768,003	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	1,297,348	1,409,960	1,012,343	1,011,907	1,429,435	15,309,114	22.11%
	2015	1,274,337	1,134,561	1,713,016	965,772	1,127,357	1,638,029	1,002,535	1,267,096	2,381,899	1,161,419	942,357	1,945,294	16,553,672	-0.27%
	2016	1,315,821	2,372,877	1,376,970	1,353,478	1,019,194	1,606,928	1,576,860	1,215,718	1,287,791	1,199,518	1,089,711	1,560,862	16,975,728	91.69%
Change from prior year (Month)		3.26%	109.14%	-19.62%	40.14%	-9.59%	-1.90%	57.29%	-4.05%	-45.93%	3.28%	15.64%	-19.76%	2.55%	
Change from prior year (YTD)		3.26%	53.13%	22.90%	26.17%	19.68%	15.18%	19.95%	16.94%	4.97%	4.82%	5.52%	2.55%	2.55%	
CONSTRUCTION USE TAX	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%
Rate 3.41%	2009	944,905	111,907	425,028	776,511	279,761	995,132	721,209	676,301	235,485	223,169	591,970	1,467,798	7,449,176	83.98%
	2010	591,599	242,591	245,829	362,619	226,230	1,921,675	1,075,078	467,423	245,361	234,021	406,868	531,670	6,550,964	-12.06%
	2011	622,872	281,210	274,661	240,970	2,150,036	352,336	352,846	455,211	478,988	314,958	177,137	471,157	6,172,383	-5.78%
	2012	385,392	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%
	2015	387,123	680,064	2,527,741	776,513	1,008,019	985,050	583,353	986,617	532,910	1,329,732	850,259	763,790	11,411,171	12.27%
	2016	1,545,717	1,134,734	968,302	1,481,245	1,362,485	900,269	1,360,909	464,057	1,326,163	379,898	667,293	307,860	11,898,930	71.26%
Change from prior year (Month)		299.28%	66.86%	-61.69%	90.76%	35.16%	-8.61%	133.29%	-52.96%	148.85%	-71.43%	-21.52%	-59.69%		
Change from prior year (YTD)		299.28%	151.17%	1.50%	17.35%	20.69%	16.16%	25.99%	16.17%	24.52%	11.50%	8.86%	4.27%		
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	5,962,862	9,078,475	84,683,070	
Rate3.41%	2009	6,774,033	5,428,789	7,337,653	6,852,049	5,942,929	8,214,294	6,786,304	7,766,601	7,317,887	6,135,072	6,026,191	10,882,485	85,464,286	0.92%
	2010	5,855,134	6,407,577	7,355,749	6,384,774	6,359,207	9,762,758	7,217,482	7,044,332	8,010,061	6,639,102	6,265,572	10,311,957	87,613,706	2.51%
	2011	7,264,374	6,064,242	8,001,928	6,598,565	8,709,205	8,535,347	6,892,523	7,758,275	8,809,664	6,783,855	6,911,348	10,272,096	92,601,421	5.69%
	2012	6,512,359	7,594,999	7,930,567	7,079,320	7,543,289	8,713,668	6,876,652	8,217,981	8,882,987	8,079,535	7,229,887	11,445,723	96,106,966	3.79%
Rate 3.56%	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	7.56%
Rate 3.86%	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%
	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	11,295,693	8,946,291	14,104,658	129,999,607	4.57%
	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	13,184,471	9,701,977	9,500,589	14,033,716	134,348,429	86.36%
% Change (month)		18.62%	15.58%	-16.15%	13.36%	9.50%	1.86%	19.45%	-5.94%	7.57%	-14.11%	6.20%	-0.50%	3.35%	
% Change (YTD)		18.62%	17.03%	2.92%	5.31%	6.13%	5.32%	7.22%	5.43%	5.71%	3.61%	3.81%	3.35%	3.35%	