# City of Boulder
# Sales & Use Tax Revenue Report
# March, 2010

Issued May 14, 2010

This report provides information and analysis related to sales and use tax collections for fiscal year 2010. Results are for actual sales activity through the month of March, the tax on which is received by the city in the subsequent month. Any questions should be directed to Bob Eichem, Finance Director at (303) 441-1819.

## REVENUE COMPARISONS TO COMPARABLE PERIOD IN PRIOR YEAR

Table 1 lists the categories of sales and use tax collected by the City of Boulder. It illustrates the percent change in the various areas for 2010 over the same time period in 2009. As reflected in Table 1, Total sales and use tax has decreased from the 2009 base by 0.13%. For 2010 budget purposes, the most current City forecast is a 2.75% decrease from 2009 sales and use tax levels. Overall, when timing adjustments are taken into consideration (explained below) collections are meeting current projections.

### TABLE 1
### ACTUAL REVENUE

| TAX CATEGORY | % CHANGE IN REVENUE Increase/(Decrease) | % OF TOTAL |
|---|---|---|
| Sales Tax | 4.73% | 82.82% |
| Business/Consumer Use Tax | (14.70%) | 9.87% |
| Construction Use Tax | (27.12%) | 5.54% |
| Motor Vehicle Use Tax | 22.05% | 2.33% |
| Refunds | 3,124.33% | (0.56%) |
| **Total Sales & Use Tax** | **(0.13%)** | **100.00%** |

Certain retail sales tax in the Food Store category was paid in a different time frame then that received in 2009. Table 2 reflects a timing adjustment to make the results more comparable.

### TABLE 2
### REVENUE ADJUSTED FOR TIMING

| TAX CATEGORY | % CHANGE IN REVENUE Increase/(Decrease) | % OF TOTAL |
|---|---|---|
| Sales Tax | 3.86% | 82.70% |
| Business/Consumer Use Tax | (14.70%) | 9.94% |
| Construction Use Tax | (27.12%) | 5.57% |
| Motor Vehicle Use Tax | 22.05% | 2.34% |
| Refunds | 3,124.33% | (0.55%) |
| **Total Sales & Use Tax** | **(0.82%)** | **100.00%** |

## RETAIL SALES TAX

**Retail Sales Tax –** As anticipated, retail activity in the City of Boulder appears to be slowly improving from that experienced in 2009. Although any short-term period does not necessarily indicate a trend, this report will provide monthly data by category to help identify longer-term trends as the year progresses. This early in the year, small aberrations can make a disproportional influence on monthly results. An example is February 2010 which includes a doubling up of certain food tax revenue (that will level out later in the year) and a late payment by a telecommunications provider (both Jan and Feb payments received in February). March may be more representative but also may be somewhat inflated because Easter (and related spending) occurred earlier in 2010 than in 2009.

| Jan | Feb | Mar |
|---:|---:|---:|
| (6.98%) | 15.59% | 5.93% |

**Food Stores** - Retail sales tax revenue is up by 9.96% March YTD. Certain retail sales tax in the Food Store category was paid in a different time frame then that received in 2009. Adjusting to exclude the timing impact results in a YTD increase of 4.56%

| Jan | Feb | Mar |
|---:|---:|---:|
| 6.54% | 22.84% | 1.15% |

Sales at **Eating Places** are both an important revenue source (Eating Places comprise about 13% of sales/use tax) and are a significant indicator of the health of the economy in the city. This discretionary category is highly correlated with unemployment (disposable income) and consumer confidence. Tax at Eating Places is up by 1.18% YTD

| Jan | Feb | Mar |
|---:|---:|---:|
| 0.11% | 1.82% | 0.86% |

**Apparel Store** sales are down by 0.82% YTD.

| Jan | Feb | Mar |
|---:|---:|---:|
| (6.57%) | 2.94% | 0.88% |

**General Retail** is up by 3.62% YTD. Some of the variation between January and February is due to a late payment by a telecommunications provider (both Jan and Feb payments received in February).

| Jan | Feb | Mar |
|---:|---:|---:|
| (5.26%) | 8.69% | 0.11% |

**Utilities** (primarily natural gas and electricity) have traditionally been a very stable underpinning for the sales tax revenue base. 2009 tax revenue was down significantly but that trend appears to be turning around for 2010.

| Jan | Feb | Mar |
|---:|---:|---:|
| 2.21% | 16.27% | 26.25% |

Results in the **Computer Related Business** retail category continue to be encouraging. Although this category tends to be very volatile, the March YTD increase of 38.93% is strong. Unfortunately, a decrease of 57.61% in use tax in this category more than cancels out the retail increase.

## BUSINESS/CONSUMER USE TAX

**Business/Consumer Use Tax** – This category also tends to be volatile in nature and the short-term results do not necessarily reflect trends. The fact that it is down by 14.70% does not yet reflect a hoped-for improvement in the business sector.

## CONSTRUCTION USE TAX

**Construction Use Tax** – This category is down YTD by 27.12%. 2009 included many large projects (CU, government and private sector), the scope of which are not expected to be duplicated in the near-term future. Therefore, reduced revenue for 2010 was anticipated and is not solely caused by the economy.

## MOTOR VEHICLE USE TAX

**Motor Vehicle Use Tax** continues the positive trend begun late in 2009, increasing by 22.05%. Early in 2009, the numbers were so negative that they are not difficult to beat with the level of pent up demand that developed. These positive numbers will be more difficult to maintain as the year progresses and the comparative numbers are stronger. To date, 2010 Motor Vehicle Use Tax revenue has changed as follows:

| Jan | Feb | Mar |
|---|---|---|
| 14.75% | 15.04% | 37.24% |

Significant increases / decreases by tax category are summarized in Table 3. Although not true in every case, in general, many of the consumer driven categories are improving while the business related categories remain negative.

## TABLE 3

| YTD RETAIL SALES TAX<br>(% Change in Comparable Collections) | |
|---|---|
| STRENGTHS: | WEAKNESSES: |
| ▪ Food Stores are up by 9.96% (up 4.56% after adjusting for timing) | ▪ Apparel Stores down by 0.82% |
| ▪ Eating Places are up by 1.18% | ▪ Home Furnishings down by 11.43% |
| ▪ General Retail up by 3.62% | ▪ Building Materials – Retail down by 2.00% |
| ▪ Transportation/Utilities up by 9.86% | ▪ Consumer Electronics down by 10.20% |
| ▪ Automotive Trade up by 7.98% | ▪ Table Mesa down by 0.40% |
| ▪ Computer Related Business up by 38.93% (Use Tax in this category down by 57.61%) | ▪ "All Other Boulder" category is down by 2.58% |
| ▪ Downtown up by 10.81% | ▪ Boulder County down by 20.81% |
| ▪ UHGID ("the hill") up by 1.83% | ▪ Gunbarrel Industrial down by 1.06% |
| ▪ N. 28th St. Commercial up by 12.63% | ▪ Gunbarrel Commercial down by 3.75 % |
| ▪ University of Colorado up by 1.51% | ▪ Pearl Street Mall down by 3.74% |
| ▪ Basemar up by 14.41% | ▪ Boulder Industrial down by 10.09% |
| ▪ BVRC (excl 29th St) up by 3.16% | |
| ▪ TwentyNinth St up by 2.72% | |
| ▪ The Meadows up by 6.26% | |
| ▪ Metro Denver up by 3.87% | |
| ▪ Out of State up by 14.18% | |

| YTD USE TAX<br>(% Change in Comparable Collections) | |
|---|---|
| STRENGTHS:<br>▪ Motor Vehicle Use Tax up by 22.05% | WEAKNESSES<br>▪ Construction Use Tax down by 27.12%<br>▪ Computer Related Business Use Tax is down by 57.61% |

| OTHER TAXES |
|---|
| ▪ Accommodations Tax is up 1.04%.<br>▪ Admissions Tax is up 2.97% |

## PROJECTIONS FOR THE FUTURE`

The state entered the recession that began for the nation at the end of 2007. Although Colorado's economy performed better than the nation's through much of 2008, negative forces resulting from the financial crisis, housing market contraction, and slowdown in consumer spending significantly impacted the City of Boulder from the 3rd quarter of 2008 through December 2009. Job losses, a reduction in credit availability, and consumer and business confidence have limited spending. Colorado's economy appears to be slowly recovering from the recession. Although Boulder and Colorado unemployment rates are improving slightly and most economists are stating that a slow recovery has begun, it is too early to tell how quickly the business sector and employment in Boulder will improve and whether the federal government's capital infusions will have enough impact to free up the capital markets necessary for Colorado's emerging industries to succeed. Jobs are obviously the basis for the disposable income that underlies much of our tax base. Uncertainty regarding the future has resulted in consumers using disposable income to save or reduce debt rather than for consumption.

Examples of local fluctuations in jobs include the following recent announcements:

- IBM Corporation plans to add 500 customer service-related jobs at its Boulder campus
- Tandberg is moving its offices from Boulder to Westminster, including 50 local jobs.
- TransFirst is moving its offices from Louisville to Broomfield, including 450 jobs.

The Bureau of Labor Statistics reports that the non-seasonally adjusted unemployment rate in Boulder decreased from 6.8% in March of 2009 to 6.4% in March of 2010.

Related to the national economy, on April 27, 2010, Conference Board Consumer Confidence Index® increases were reported as follows:

- The Conference Board Consumer Confidence Index®, which had rebounded in March, increased further in April. The Index now stands at 57.9 (1985=100), up from 52.3 in March. The Consumer Confidence Survey® is based on a representative sample of 5,000 U.S. households. The monthly survey is conducted for The Conference Board by TNS. TNS is the world's largest custom research company. The cutoff date for April's preliminary results was April 20th.
- Says Lynn Franco, Director of The Conference Board Consumer Research Center: "Consumer confidence, which had rebounded in March, gained further ground in April. The Index is now at its highest reading in about a year and a half (Sept. 2008, 61.4). Consumers' concerns about current business and labor market conditions eased again. And, their outlook regarding business conditions and the labor market was also more positive than last month. Looking ahead, continued job growth will be key in sustaining positive momentum."

- Consumers' outlook was also brighter in April. The percentage of consumers expecting business conditions will improve over the next six months increased to 19.8 percent from 18.0 percent, while those expecting conditions will worsen declined to 12.6 percent from 13.6 percent.
- Consumers were also more optimistic about the job outlook. The percentage of consumers anticipating more jobs in the months ahead increased to 18.0 percent from 14.1 percent, while those anticipating fewer jobs declined to 20.0 percent from 21.4 percent. The proportion of consumers anticipating an increase in their incomes declined to 10.3 from 10.8 percent.

The January 22 – February 4, 2010 issue of the *Boulder County Business Report* included the following projections:

- **Business leaders see 2010 recovery**
- As five Boulder business leaders shared their economic predictions for 2010, Chuck Porter gave the most simplistic, and perhaps realistic, answer. "I know what you know," the co-chairman of advertising firm Crispin Porter + Bogusky said. "Things got bad, and now they are getting better."
- A continuing improving economy in 2010 was the consensus viewpoint from business leaders Wednesday at the Boulder Economic Council 2010 Economic Forecast, held at the UCAR Center Green Facility Auditorium.
- Local developer Stephen Tebo, who owns and operates nearly 2 million square feet of mostly commercial real estate in the Boulder Valley, said the market has been affected by difficulty in obtaining loans from the banks. That has hurt commercial real estate sales and new development, but existing real estate and leasing is holding strong in Boulder, he said. "There's a perception of a lot of vacant space, but in reality a lot of it is being quickly re-leased," Tebo said. "I do not expect an onslaught of commercial properties at deep discounts," he said. "Even those that are in foreclosure are being picked up quickly."
- Kim Campbell, senior property manager at Twenty Ninth Street and FlatIron Crossing malls, said the overall retail industry began to see a sales rebound in the fourth quarter of 2009. She predicted that "cautious optimism will prevail," and retail sales in Colorado will rise by 3 percent in 2010.

Projections from the March 19, 2010 edition of *Focus Colorado: Economic and Revenue Forecast* published by the State of Colorado Legislative Council follow:

- Colorado's economy is slowly recovering from the "Great Recession." Job losses have diminished, and some sectors are beginning to add workers, but more employment declines are expected in the coming year. Colorado's economy is poised to be a leader as business investment recovers. The state has a well educated workforce and industries that are likely to lead the nation in this expansion, such as high technology and energy, including oil, natural gas, and newer energy sources. Still, weak real estate markets, high debt levels, and tight credit conditions will constrain investment and hiring. The state has a relatively large share of problem loans and unprofitable banks that will be a drag on the economy, and Colorado may lag the country in this recovery.
- The Legislative Council's forecast for Retail Trade Sales (Note: the tax base differs substantially from taxable retail sales in the City of Boulder):

| Category | Forecast 2010 | Forecast 2011 | Forecast 2012 |
| --- | --- | --- | --- |
| Retail Trade Sales | 2.5% | 3.8% | 5.0% |

This report will be updated and will be available on approximately the tenth business day of each month.

| Total Net Sales/Use Tax Receipts by Tax Category | MARCH YTD Actual 2009 | 2010 | % Change | % of Total |
|---|---|---|---|---|
| Sales Tax | 15,429,239 | 16,158,921 | 4.73% | 82.82% |
| Business Use Tax | 2,257,593 | 1,925,745 | -14.70% | 9.87% |
| Construction Use Tax | 1,481,840 | 1,080,018 | -27.12% | 5.54% |
| Motor vehicle | 371,802 | 453,776 | 22.05% | 2.33% |
| Refunds | -3,335 | -107,523 | 3124.33% | -0.55% |
| **Total Sales and Use Tax** | **19,537,140** | **19,510,937** | -0.13% | 100.00% |

| Total Net Sales/Use Tax Receipts by Industry Type | MARCH YTD Actual 2009 | 2010 | %Change | % of Total |
|---|---|---|---|---|
| Food Stores | 2,508,264 | 2,756,362 | 9.89% | 14.13% |
| Eating Places | 2,424,004 | 2,440,311 | 0.67% | 12.51% |
| Apparel Stores | 529,503 | 523,567 | -1.12% | 2.68% |
| Home Furnishings | 605,614 | 524,702 | -13.36% | 2.69% |
| General Retail | 3,937,516 | 4,251,396 | 7.97% | 21.79% |
| Transportation/Utilities | 2,037,747 | 2,116,527 | 3.87% | 10.85% |
| Automotive Trade | 1,032,443 | 1,166,414 | 12.98% | 5.98% |
| Building Material-Retail | 544,264 | 533,034 | -2.06% | 2.73% |
| Construction Use Tax | 1,203,291 | 899,795 | -25.22% | 4.61% |
| Construction Sales Tax | 86,437 | 83,241 | -3.70% | 0.43% |
| Consumer Electronics | 511,811 | 371,378 | -27.44% | 1.90% |
| Computer Related Business Sector | 1,462,887 | 1,122,474 | -23.27% | 5.75% |
| All Other | 2,656,692 | 2,829,258 | 6.50% | 14.50% |
| Refunds | -3,335 | -107,523 | 3124.33% | -0.55% |
| **Total Sales and Use Tax** | **19,537,140** | **19,510,937** | -0.13% | 100.00% |

| Total Net Sales/Use Tax Receipts by Geographic Area | MARCH YTD Actual 2009 | 2010 | % Change | % of Total |
|---|---|---|---|---|
| North Broadway | 246,629 | 266,074 | 7.88% | 1.36% |
| Downtown | 1,140,965 | 1,239,124 | 8.60% | 6.35% |
| Downtown Extension | 109,854 | 125,260 | 14.02% | 0.64% |
| UHGID (the "hill") | 267,852 | 278,549 | 3.99% | 1.43% |
| East Downtown | 112,747 | 121,698 | 7.94% | 0.62% |
| N. 28th St. Commercial | 913,747 | 1,019,721 | 11.60% | 5.23% |
| N. Broadway Annex | 118,370 | 109,290 | -7.67% | 0.56% |
| University of Colorado | 301,803 | 311,803 | 3.31% | 1.60% |
| Basemar | 320,997 | 358,572 | 11.71% | 1.84% |
| BVRC-Boulder Valley Regional Center | 3,743,423 | 3,819,322 | 2.03% | 19.58% |
| 29th Street | 1,340,709 | 1,355,872 | 1.13% | 6.95% |
| Table Mesa | 528,297 | 524,526 | -0.71% | 2.69% |
| The Meadows | 199,416 | 210,187 | 5.40% | 1.08% |
| All Other Boulder | 821,325 | 864,159 | 5.22% | 4.43% |
| Boulder County | 202,829 | 340,626 | 67.94% | 1.75% |
| Metro Denver | 1,422,469 | 1,013,087 | -28.78% | 5.19% |
| Colorado All Other | 31,746 | 28,720 | -9.53% | 0.15% |
| Out of State | 2,105,083 | 2,066,910 | -1.81% | 10.59% |
| Airport | 3,148 | 4,664 | 48.17% | 0.02% |
| Gunbarrel Industrial | 1,377,946 | 909,522 | -33.99% | 4.66% |
| Gunbarrel Commercial | 239,652 | 231,964 | -3.21% | 1.19% |
| Pearl Street Mall | 454,543 | 457,095 | 0.56% | 2.34% |
| Boulder Industrial | 1,538,204 | 1,806,382 | 17.43% | 9.26% |
| Unlicensed Receipts | 308,366 | 274,956 | -10.83% | 1.41% |
| County Clerk | 371,802 | 453,776 | 22.05% | 2.33% |
| Public Utilities | 1,318,554 | 1,426,600 | 8.19% | 7.31% |
| Refunds | -3,335 | -107,523 | 3124.33% | -0.55% |
| **Total Sales and Use Tax** | **19,537,140** | **19,510,937** | -0.13% | 100.00% |

| Miscellaneous Tax Statistics | MARCH YTD Actual 2009 | 2010 | % Change in Taxable Sales |
|---|---|---|---|
| Total Food Service Tax | 108,709 | 111,452 | 2.52% |
| Accommodations Tax | 542,010 | 547,645 | 1.04% |
| Admissions Tax | 130,106 | 133,965 | 2.97% |
| License Fees | 5,425 | 8,675 | 59.91% |
| Trash Tax | 335,150 | 481,383 | 43.63% |

USE >< SALES

**COMPARISON OF YEAR-TO-DATE ACTUAL REVENUE FOR THE YEAR 2010 TO COMPARABLE PERIOD IN**

| USE TAX BY CATEGORY | | | | SALES TAX BY CATEGORY | | |
|---|---|---|---|---|---|---|
| MARCH YTD Actual | | | | MARCH YTD Actual | | |
| 2009 | 2010 | % Change | **Standard Industrial Code** | 2009 | 2010 | % Change |
| 13,306 | 12,995 | -2.33% | Food Stores | 2,494,958 | 2,743,366 | 9.96% |
| 35,109 | 23,289 | -33.67% | Eating Places | 2,388,895 | 2,417,022 | 1.18% |
| 2,469 | 831 | -66.35% | Apparel Stores | 527,034 | 522,737 | -0.82% |
| 17,901 | 4,148 | -76.83% | Home Furnishings | 587,713 | 520,554 | -11.43% |
| 260,382 | 441,157 | 69.43% | General Retail | 3,677,134 | 3,810,239 | 3.62% |
| 190,883 | 87,516 | -54.15% | Transportation/Utilities | 1,846,864 | 2,029,012 | 9.86% |
| 376,601 | 458,228 | 21.67% | Automotive Trade | 655,842 | 708,186 | 7.98% |
| 3,044 | 2,657 | -12.72% | Building Material-Retail | 541,220 | 530,377 | -2.00% |
| 1,203,291 | 899,795 | -25.22% | Construction Use Tax | 0 | 0 | na |
| 0 | 0 | na | Construction Sales Tax | 86,437 | 83,241 | -3.70% |
| 140,028 | 37,528 | -73.20% | Consumer Electronics | 371,783 | 333,850 | -10.20% |
| 942,547 | 399,556 | -57.61% | Computer Related Business | 520,340 | 722,917 | 38.93% |
| 925,674 | 1,091,838 | 17.95% | All Other | 1,731,019 | 1,737,420 | 0.37% |
| **4,111,235** | **3,459,539** | -15.85% | **Total Sales and Use Tax** | **15,429,239** | **16,158,921** | 4.73% |

| USE TAX BY CATEGORY | | | | SALES TAX BY CATEGORY | | |
|---|---|---|---|---|---|---|
| MARCH YTD Actual | | | | MARCH YTD Actual | | |
| 2009 | 2010 | % Change | **Geographic Code** | 2009 | 2010 | % Change |
| 5,299 | 11,162 | 110.65% | North Broadway | 241,330 | 254,912 | 5.63% |
| 63,627 | 45,274 | -28.84% | Downtown | 1,077,338 | 1,193,850 | 10.81% |
| 4,191 | 2,026 | -51.66% | Downtown Extension | 105,663 | 123,234 | 16.63% |
| 2,651 | 8,503 | 220.71% | UHGID (the "hill") | 265,201 | 270,047 | 1.83% |
| 4,673 | 10,126 | 116.70% | East Downtown | 108,075 | 111,572 | 3.24% |
| 25,579 | 19,399 | -24.16% | N. 28th St. Commercial | 888,167 | 1,000,322 | 12.63% |
| 16,722 | 10,628 | -36.45% | N. Broadway Annex | 101,648 | 98,663 | -2.94% |
| 7,013 | 12,564 | 79.16% | University of Colorado | 294,790 | 299,239 | 1.51% |
| 11,376 | 4,336 | -61.88% | Basemar | 309,621 | 354,236 | 14.41% |
| 92,644 | 53,122 | -42.66% | BVRC | 3,650,779 | 3,766,200 | 3.16% |
| 27,659 | 7,066 | -74.45% | 29th Street | 1,313,049 | 1,348,806 | 2.72% |
| 5,441 | 3,769 | -30.74% | Table Mesa | 522,856 | 520,758 | -0.40% |
| 3,324 | 1,815 | -45.39% | The Meadows | 196,092 | 208,372 | 6.26% |
| 321,034 | 376,782 | 17.36% | All Other Boulder | 500,291 | 487,377 | -2.58% |
| 20,062 | 195,889 | 876.40% | Boulder County | 182,767 | 144,736 | -20.81% |
| 778,853 | 344,588 | -55.76% | Metro Denver | 643,616 | 668,499 | 3.87% |
| 7,697 | 4,132 | -46.32% | Colorado All Other | 24,049 | 24,589 | 2.25% |
| 384,609 | 102,536 | -73.34% | Out of State | 1,720,474 | 1,964,374 | 14.18% |
| 46 | 243 | 433.98% | Airport | 3,102 | 4,421 | 42.50% |
| 1,150,004 | 683,996 | -40.52% | Gunbarrel Industrial | 227,942 | 225,526 | -1.06% |
| 355 | 1,648 | 364.67% | Gunbarrel Commercial | 239,297 | 230,316 | -3.75% |
| 4,055 | 23,474 | 478.85% | Pearl Street Mall | 450,488 | 433,622 | -3.74% |
| 479,858 | 854,802 | 78.14% | Boulder Industrial | 1,058,346 | 951,581 | -10.09% |
| 266,432 | 178,432 | -33.03% | Unlicensed Receipts | 41,934 | 96,525 | 130.18% |
| 371,802 | 453,776 | 22.05% | County Clerk | 0 | 0 | na |
| 56,230 | 49,453 | -12.05% | Public Utilities | 1,262,324 | 1,377,147 | 9.10% |
| **4,111,235** | **3,459,539** | -15.85% | **Total Sales and Use Tax** | **15,429,239** | **16,158,921** | 4.73% |

| 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** | 2003 | 3,872,314 | 3,874,955 | 5,055,136 | 4,093,068 | 4,264,729 | 5,232,316 | 4,167,686 | 4,663,992 | 5,171,981 | 4,288,213 | 4,246,924 | 5,940,175 | 54,871,489 | -4.94% |
| Rate Chg 3.26%>3.41% | 2004 | 4,394,136 | 4,170,467 | 5,327,051 | 4,339,594 | 4,461,055 | 5,340,555 | 4,333,128 | 4,749,658 | 5,542,805 | 4,450,731 | 4,518,629 | 6,602,036 | 58,229,844 | 1.45% |
| Rate 3.41% | 2005 | 4,255,041 | 4,453,370 | 5,232,389 | 4,353,026 | 4,576,864 | 5,535,196 | 4,494,079 | 5,013,379 | 5,550,916 | 4,541,790 | 4,769,700 | 6,932,929 | 59,708,680 | 2.54% |
| | 2006 | 4,734,249 | 4,645,436 | 5,537,253 | 4,659,458 | 4,882,331 | 6,129,363 | 4,737,773 | 5,237,757 | 6,156,056 | 4,950,305 | 4,387,847 | 7,891,618 | 63,949,446 | 7.10% |
| Rate Chg 3.41%>3.56% | 2007 | 5,118,353 | 5,014,615 | 6,918,421 | 4,965,981 | 5,500,701 | 6,712,841 | 5,565,371 | 6,393,028 | 6,954,377 | 5,747,963 | 5,695,703 | 8,411,484 | 72,998,838 | 9.34% |
| Rate Chg3.56%>3.41% | 2008 | 5,197,400 | 5,105,109 | 6,005,946 | 5,331,447 | 5,488,450 | 6,572,335 | 5,508,796 | 6,258,640 | 6,620,535 | 5,382,779 | 5,255,155 | 7,443,455 | 70,170,045 | 0.35% |
| Rate3.41% | 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 | | | | | | | | | | 16,158,921 | -75.84% |
| Change from prior year (Month) | | -6.98% | 15.59% | 5.93% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | | |
| Change from prior year (YTD) | | -6.98% | 4.00% | 4.73% | -21.20% | -36.97% | -49.61% | -56.65% | -62.48% | -67.13% | -70.26% | -72.64% | -75.84% | | |
| | | | | | | | | | | | | | | | |
| **CONSUMER USE TAX** | 2003 | 798,157 | 517,559 | 836,398 | 877,962 | 786,286 | 962,785 | 656,799 | 819,164 | 914,869 | 635,455 | 1,045,632 | 1,052,566 | 9,903,632 | 2.87% |
| Rate Chg 3.26%>3.41% | 2004 | 980,229 | 665,018 | 899,453 | 742,692 | 724,614 | 866,974 | 810,874 | 922,401 | 941,990 | 728,634 | 750,971 | 1,181,776 | 10,215,625 | -1.39% |
| Rate3.41% | 2005 | 827,887 | 507,036 | 951,085 | 1,016,614 | 1,103,592 | 1,001,048 | 864,720 | 788,465 | 1,094,030 | 758,937 | 968,467 | 1,248,300 | 11,130,180 | 8.95% |
| | 2006 | 686,686 | 517,101 | 1,277,146 | 577,144 | 964,529 | 781,362 | 895,403 | 776,258 | 1,054,696 | 727,776 | 1,092,224 | 1,287,157 | 10,637,482 | -4.43% |
| Rate Chg 3.41%>3.56% | 2007 | 763,650 | 574,006 | 975,178 | 888,726 | 733,196 | 858,072 | 975,456 | 652,501 | 923,667 | 732,463 | 716,317 | 1,575,908 | 10,369,140 | -6.63% |
| RateChg3.56%>3.41% | 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 | 5.35% |
| Rate3.41% | 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 | | | | | | | | | | 2,379,521 | -78.64% |
| Change from prior year (Month) | | -24.41% | 18.49% | -14.06% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | | |
| Change from prior year (YTD) | | -24.41% | -6.41% | -9.50% | -34.40% | -42.79% | -51.93% | -59.03% | -66.52% | -70.61% | -73.08% | -75.05% | -78.64% | | |
| | | | | | | | | | | | | | | | |
| **CONSTRUCTION USE TAX** | 2003 | 104,449 | 121,585 | 138,559 | 238,246 | 415,756 | 675,308 | 220,413 | 259,946 | 239,337 | 161,913 | 292,983 | 388,157 | 3,256,653 | #REF! |
| Rate Chg3.26%>3.41% | 2004 | 210,383 | 336,148 | 387,487 | 490,426 | 229,416 | 181,732 | 204,851 | 155,409 | 212,299 | 119,283 | 238,459 | 283,087 | 3,048,978 | -10.50% |
| Rate 3.41% | 2005 | 912,585 | 782,540 | 287,865 | 461,878 | 456,073 | 913,197 | 186,408 | 235,308 | 282,503 | 276,247 | 288,104 | 514,975 | 5,597,684 | 83.59% |
| | 2006 | 197,263 | 331,341 | 420,749 | 294,094 | 337,237 | 774,420 | 352,533 | 261,409 | 343,749 | 559,975 | 410,958 | 1,018,272 | 5,302,000 | -5.28% |
| Rate Chg 3.41%>3.56% | 2007 | 293,078 | 347,860 | 112,016 | 293,061 | 621,413 | 430,207 | 1,119,425 | 259,226 | 421,376 | 286,524 | 376,978 | 253,590 | 4,814,755 | -13.02% |
| RateChg3.56%>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 | -12.21% |
| Rate3.41% | 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 | | | | | | | | | | 1,080,018 | -85.50% |
| Change from prior year (Month) | | -37.39% | 116.78% | -42.16% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | | |
| Change from prior year (YTD) | | -37.39% | -21.07% | -27.12% | -52.18% | -57.45% | -69.43% | -74.61% | -78.10% | -79.09% | -79.96% | -81.94% | -85.50% | | |
| | | | | | | | | | | | | | | | |
| **TOTAL FOR MONTH & CHANGE FROM PREVIOUS YEAR (MONTH & YTD)** | | | | | | | | | | | | | | | |
| | 2003 | 4,774,920 | 4,514,099 | 6,030,093 | 5,209,277 | 5,466,771 | 6,870,410 | 5,044,897 | 5,743,101 | 6,326,188 | 5,085,581 | 5,585,538 | 7,380,897 | 68,031,774 | -4.88% |
| Rate Chg 3.26%>3.41% | 2004 | 5,584,748 | 5,171,633 | 6,613,991 | 5,572,712 | 5,415,085 | 6,389,261 | 5,348,853 | 5,827,468 | 6,697,093 | 5,298,647 | 5,508,059 | 8,066,899 | 71,494,448 | 0.47% |
| Rate 3.41% | 2005 | 5,995,513 | 5,742,946 | 6,471,340 | 5,831,518 | 6,136,529 | 7,449,441 | 5,545,207 | 6,037,152 | 6,927,449 | 5,576,974 | 6,026,271 | 8,696,204 | 76,436,545 | 6.91% |
| | 2006 | 5,618,198 | 5,493,878 | 7,235,148 | 5,530,696 | 6,184,096 | 7,685,145 | 5,985,709 | 6,275,424 | 7,554,500 | 6,238,056 | 5,891,030 | 10,197,046 | 79,888,928 | 4.52% |
| Rate Chg 3.41%>3.56% | 2007 | 6,175,081 | 5,936,481 | 8,005,615 | 6,147,768 | 6,855,311 | 8,001,120 | 7,660,252 | 7,304,754 | 8,299,420 | 6,766,951 | 6,788,999 | 10,240,982 | 88,182,732 | 5.73% |
| 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 | 0.26% |
| Rzte3.41% | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,618,460 | -77.04% |
| Less Refunds | 2003 | -34,330 | -8,827 | -7,078 | -134,798 | -41,772 | -76,328 | -422 | -596 | -69,164 | -3,779 | -579 | -46,599 | -424,272 | |
| | 2004 | -1,343 | -10,505 | -636 | -872 | -5,963 | -151 | -1,299 | -4,643 | -244 | -27,318 | -5,758 | -4,330 | -63,061 | |
| | 2005 | -246 | -66,044 | -909 | -2,666 | -1,647 | -10,080 | -3,062 | -4,207 | -846 | -1,586 | 0 | -4,757 | -96,051 | |
| | 2006 | -40,302 | -5,272 | -22,761 | -363 | -5,099 | 0 | 0 | -7,568 | -806 | -5,947 | -406 | -16,773 | -105,296 | |
| | 2007 | 0 | -38,291 | -2,013 | -729 | -9,326 | -14,547 | -14,440 | -677 | 0 | -5,963 | 0 | -5,015 | -91,001 | |
| | 2008 | -978 | 0 | -46,974 | -1,409 | 0 | -2,375 | -445 | -9,493 | -1,429 | 0 | -48,521 | -500 | -112,123 | |
| Less Refunds | 2009 | -3,335 | 0 | 0 | -1,111 | -602 | -692 | -967 | -3,520 | -2,747 | -179,087 | -65,331 | -26,376 | -283,770 | |
| | **2010** | -3,469 | -68,130 | -35,924 | | | | | | | | | | -107,523 | |
| **Adjusted total** | 2003 | 4,740,591 | 4,505,272 | 6,023,015 | 5,074,479 | 5,424,999 | 6,794,082 | 5,044,475 | 5,742,505 | 6,257,023 | 5,081,802 | 5,584,959 | 7,334,298 | 67,607,502 | -5.21% |
| Rate Chg 3.26%>3.41% | 2004 | 5,583,406 | 5,161,128 | 6,613,354 | 5,571,840 | 5,409,121 | 6,389,110 | 5,347,554 | 5,822,825 | 6,696,849 | 5,271,329 | 5,502,301 | 8,062,569 | 71,431,386 | 1.01% |
| Rate 3.41% | 2005 | 5,995,266 | 5,676,902 | 6,470,431 | 5,828,852 | 6,134,882 | 7,439,361 | 5,542,145 | 6,032,946 | 6,926,603 | 5,575,388 | 6,026,271 | 8,691,446 | 76,340,493 | 6.87% |
| | 2006 | 5,577,896 | 5,488,606 | 7,212,388 | 5,530,333 | 6,178,998 | 7,685,145 | 5,985,709 | 6,267,856 | 7,553,694 | 6,232,110 | 5,890,624 | 10,180,273 | 79,783,631 | 4.51% |
| Rate Chg3.41%>3.56% | 2007 | 6,175,081 | 5,898,190 | 8,003,602 | 6,147,039 | 6,845,984 | 7,986,572 | 7,645,812 | 7,304,077 | 8,299,420 | 6,760,988 | 6,788,999 | 10,235,967 | 88,091,731 | 5.76% |
| | 2008 | 6,344,536 | 6,443,800 | 7,816,680 | 6,454,050 | 6,553,206 | 7,879,378 | 6,341,444 | 7,288,198 | 7,866,995 | 6,590,347 | 5,914,341 | 9,077,975 | 84,570,947 | 0.23% |
| Rate3.41% | 2009 | 6,770,698 | 5,428,789 | 7,337,653 | 6,850,938 | 5,942,327 | 8,213,602 | 6,785,337 | 7,763,080 | 7,315,140 | 5,955,985 | 5,960,860 | 10,856,109 | 85,180,517 | 0.72% |
| | **2010** | 5,851,665 | 6,339,447 | 7,319,826 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,510,937 | -77.09% |
| % Change (month) | | -13.57% | 16.77% | -0.24% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | | |
| % Change (YTD) | | -13.57% | -0.07% | -0.13% | -26.06% | -39.65% | -51.88% | -58.78% | -64.59% | -68.74% | -71.46% | -73.75% | -77.09% | | |