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**AUGUST SALES AND USE TAX COLLECTIONS**

August sales tax collections are based on retail sales that occurred in July.

**Total Sales Tax:** - 3.1%  
**Total Use Tax:** - 5.7%  
**Total Combined Collections:** - 3.6%

**Retail Sales Summary.** In July 2009, net taxable retail sales in Fort Collins decreased 6.6% over July 2008 (August sales tax collections are based on July retail sales). Net taxable retail sales totaled \$170.8 million compared to \$182.8 million a year ago.

**August Sales Tax Summary.** Actual sales tax collections of \$5,111,272 decreased by 3.1% compared to August 2008. The August collections are \$107,272 higher than the amount expected according to the sales tax seasonal patterns.

August 2009 Sales Tax Categories	
<p><b>STRENGTHS:</b></p> <ul style="list-style-type: none"> <li>• Seven of the 16 retail categories were positive.</li> <li>• Miscellaneous Retail went up 4.7%.</li> <li>• Eating &amp; Drinking Places rose 1.3%.</li> <li>• Building &amp; Construction increased 21.9%.</li> </ul>	<p><b>WEAKNESSES:</b></p> <ul style="list-style-type: none"> <li>• Monthly collections were down in nine categories.</li> <li>• General Merchandise Stores decreased 10.4%.</li> <li>• Home Furnishings &amp; Consumer Electronics fell 24.7%.</li> <li>• Business Services went down 16.4%.</li> </ul>

**August Use Tax Summary.** Use Tax receipts totaled \$1,210,355 in August. Collections decreased compared to last August, down 5.7%. Car tax receipts decreased 9.0%. Building Permits receipts decreased 53.9%. Return Tax increased 23.8% from 2008. The City is ahead of budget projections for the month by \$326,756 when compared to historical data. ***The City received a one-time use tax payment of approximately \$344,000. After the one-time payment is deducted, total use tax collections for August 2009 would be down 32.5% and year to date use tax collections would be down 26.6%.***

**Total Sales and Use Tax Collections.** Total collections (based on the 3.0% tax rate) of \$6,321,626 were 3.6% lower than last August. Based on the combined sales and use tax trends, the City is ahead of total collections by \$434,028 for the month.

**Taxes for General Government Use.** In August, the total sales and use taxes for general government use of \$4,798,873 were down 3.5%, with sales tax decreasing 3.0% and use tax decreasing 5.7%. Collections are ahead of historic trends by \$225,600 for the month.

**Retail Sales in the City's Downtown Area.** The net taxable retail sales collected in August in the downtown area decreased 8.6% from the same period in 2008.

**Dedicated Sales and Use Taxes.** In August, each of the three dedicated quarter-cent taxes received \$466,010 a decrease of 3.6%.

Proceeds from the vendor fee savings to general purposes were \$91,448 compared to \$97,465 last August. The City received \$33,276 from vendor fee savings to economic vitality.

**Lodging Tax Receipts.** The City collected \$86,491.43 in lodging taxes in August. This was a increase of 4.5% from August 2008.

**Spotlight on Retail Sales.** At the national level, July retail sales (as reported on August 13th) declined 9.4% compared to the decrease in Fort Collins' sales of 3.1%. July sales are the basis for the City's August sales tax collections (which are included in this report). Comparisons for the nation and Fort Collins for selected retail sectors are as follows:

Retail Sales Category	% Change from July 2008 United States	% Change from July 2008 Fort Collins
<b>Durable Goods:</b>		
Building Materials	- 14.7	+ 21.9
Auto Dealers	- 7.3	- 6.5
Furniture	- 12.9	- 24.7
<b>Non-Durable Goods:</b>		
General Merchandise	- 4.7	- 10.4
Food Stores	- 0.8	0.0
Apparel	- 7.6	- 4.1
Restaurants	+ 1.0	+ 1.3

**Building and Construction.** Building Permit use tax receipts were down in August, 53.9% below 2008. The Neighborhood & Building Services Department reported the following summary of activity for select permit types in August:

Type of Permit	Issued in August 2009	Valuation	Issued in August 2008	Valuation
Single Family Detached	13	\$3,609,016	13	\$3,578,669
Single Family Attached	5	742,463	0	0
Multi-Family # of Units	0 0	0	2 48	3,851,634
Residential Remodel	53	996,888	36	944,649
Recreational Building	0	0	1	276,365
Commercial Remodel/Addition	18	2,359,855	32	5,294,232

**Sales Tax Licenses.** The City received 119 applications for sales tax licenses for new businesses and 3 businesses terminated their licenses in August.

**Collections for 2009 Compared to Prior Years.**

August Data Monthly  Year	<u>Sales Tax Receipts</u>		<u>Use Tax Receipts</u>		<u>Combined Tax Receipts</u>	
	Monthly Amount Collected	Compared to Same Month of Prior Year	Monthly Amount Collected	Compared to Same Month of Prior Year	Monthly Amount Collected	Compared to Same Month of Prior Year
2009	5,111,272	-3.1%	1,210,355	-5.7%	6,321,626	-3.6%
2008	5,275,312	-2.6%	1,283,398	4.9%	6,558,710	-1.2%
2007	5,415,219	11.2%	1,222,965	30.3%	6,638,184	14.3%
2006	4,871,136	-1.9%	938,910	-7.6%	5,810,046	-2.8%
2005	4,963,804	5.2%	1,015,851	-2.4%	5,979,655	3.8%
2004	4,717,044	2.4%	1,040,994	10.1%	5,758,038	3.7%
2003	4,607,279	-1.6%	945,612	-28.1%	5,552,891	-7.4%
2002	4,680,618	6.1%	1,314,892	17.4%	5,995,510	8.4%
2001	4,409,627		1,119,889		5,529,516	

August Data Year-to-Date  Year	<u>Sales Tax Receipts</u>		<u>Use Tax Receipts</u>		<u>Combined Tax Receipts</u>	
	Year-to- Date Amount Collected	Compared to Same Period of Prior Year	Year-to- Date Amount Collected	Compared to Same Period of Prior Year	Year-to- Date Amount Collected	Compared to Same Period of Prior Year
2009	41,384,944	-4.2%	5,982,535	-22.1%	47,367,479	-6.9%
2008	43,215,373	0.4%	7,684,280	-17.4%	50,899,653	-2.8%
2007	43,055,356	-0.4%	9,300,469	36.1%	52,355,826	4.5%
2006	43,249,366	8.2%	6,833,110	-21.3%	50,082,476	2.9%
2005	39,969,571	2.5%	8,685,470	1.9%	48,655,041	2.4%
2004	39,004,079	4.8%	8,521,221	5.8%	47,525,300	4.9%
2003	37,231,921	-1.8%	8,054,578	0.0%	45,286,499	-1.5%
2002	37,906,152	-0.5%	8,058,128	-22.7%	45,964,280	-5.3%
2001	38,111,480		10,421,234		48,532,714	

**City of Fort Collins**  
**Sales and Use Tax Summary**  
**August 2009**

	August			Year-to-Date		
	Actual 2008	Actual 2009	Actual % Increase	Actual 2008	Actual 2009	Actual % Increase
<b>SALES TAX RECEIPTS</b>						
Miscellaneous Retail	541,141	566,823	4.7%	4,882,378	4,799,733	-1.7%
General Merchandise Stores	705,306	632,023	-10.4%	5,779,777	5,738,822	-0.7%
Apparel & Accessory Stores	166,091	159,254	-4.1%	1,595,098	1,472,965	-7.7%
Food Stores	749,587	749,635	0.0%	6,040,365	6,041,313	0.0%
Eating & Drinking Places	720,501	730,214	1.3%	5,569,985	5,643,363	1.3%
Hotel & Other Lodging Places	100,581	101,159	0.6%	667,076	568,273	-14.8%
Home Furnishings & Consumer Electronics	414,527	312,237	-24.7%	3,437,412	3,151,850	-8.3%
Building & Construction	434,929	530,385	21.9%	2,769,835	2,754,091	-0.6%
Auto Dealers & Service Stations	376,206	351,834	-6.5%	2,943,631	2,466,326	-16.2%
Garages & Misc. Repairs	55,209	59,365	7.5%	415,121	413,225	-0.5%
Transportation & Public Utilities	483,377	467,788	-3.2%	4,589,080	4,343,464	-5.4%
Manufacturing & Wholesale Trade	234,889	202,233	-13.9%	1,774,311	1,477,615	-16.7%
Business Services	197,089	164,687	-16.4%	1,776,780	1,505,202	-15.3%
Personal Services	45,010	27,807	-38.2%	343,653	320,041	-6.9%
Service Industries	43,938	50,007	13.8%	570,095	625,796	9.8%
Amusement & Recreation Services	6,932	5,821	-16.0%	60,779	62,865	3.4%
<b>TOTAL SALES TAX</b>	<b>5,275,312</b>	<b>5,111,272</b>	<b>-3.1%</b>	<b>43,215,373</b>	<b>41,384,944</b>	<b>-4.2%</b>
Less:						
Streets and Transportation	(376,233)	(365,147)	-2.9%	(3,098,718)	(2,940,401)	-5.1%
Building on Basics Projects	(376,233)	(365,147)	-2.9%	(3,098,718)	(2,940,401)	-5.1%
Natural Areas and Parks	(376,233)	(365,147)	-2.9%	(3,098,718)	(2,940,401)	-5.1%
Vendor Fee Savings for General Purposes	(97,465)	(91,448)	-6.2%	(769,727)	(762,789)	-0.9%
Vendor Fee Savings to Economic Vitality	(36,953)	(33,276)	-10.0%	(291,560)	(285,061)	-2.2%
<b>TOTAL GENERAL SALES TAX</b>	<b>4,012,196</b>	<b>3,891,108</b>	<b>-3.0%</b>	<b>32,857,932</b>	<b>31,515,892</b>	<b>-4.1%</b>
<b>USE TAX RECEIPTS</b>						
Building Permits	394,189	181,611	-53.9%	1,941,709	723,920	-62.7%
Car Tax	220,245	200,502	-9.0%	1,718,240	1,432,359	-16.6%
Return Tax	668,964	828,241	23.8%	4,024,331	3,826,256	-4.9%
<b>TOTAL USE TAX</b>	<b>1,283,398</b>	<b>1,210,355</b>	<b>-5.7%</b>	<b>7,684,280</b>	<b>5,982,535</b>	<b>-22.1%</b>
Less:						
Streets and Transportation	(106,950)	(100,863)	-5.7%	(640,357)	(498,545)	-22.1%
Building on Basics Projects	(106,950)	(100,863)	-5.7%	(640,357)	(498,545)	-22.1%
Natural Areas and Parks	(106,950)	(100,863)	-5.7%	(640,357)	(498,545)	-22.1%
<b>TOTAL GENERAL USE TAX</b>	<b>962,549</b>	<b>907,766</b>	<b>-5.7%</b>	<b>5,763,210</b>	<b>4,486,902</b>	<b>-22.1%</b>
<b>COMBINED RECEIPTS</b>						
SALES	5,275,312	5,111,272	-3.1%	43,215,373	41,384,944	-4.2%
USE	1,283,398	1,210,355	-5.7%	7,684,280	5,982,535	-22.1%
<b>COMBINED TOTAL</b>	<b>6,558,710</b>	<b>6,321,626</b>	<b>-3.6%</b>	<b>50,899,653</b>	<b>47,367,479</b>	<b>-6.9%</b>
Less:						
Streets and Transportation	(483,183)	(466,010)	-3.6%	(3,739,075)	(3,438,945)	-8.0%
Building on Basics Projects	(483,183)	(466,010)	-3.6%	(3,739,075)	(3,438,945)	-8.0%
Natural Areas and Parks	(483,183)	(466,010)	-3.6%	(3,739,075)	(3,438,945)	-8.0%
Vendor Fee Savings to Capital Projects	(97,465)	(91,448)	-6.2%	(769,727)	(762,789)	-0.9%
Vendor Fee Savings to Economic Vitality	(36,953)	(33,276)	-10.0%	(291,560)	(285,061)	-2.2%
<b>TOTAL DEDUCTIONS</b>	<b>(1,583,965)</b>	<b>(1,522,753)</b>	<b>-3.9%</b>	<b>(12,278,511)</b>	<b>(11,364,686)</b>	<b>-7.4%</b>
<b>TOTAL GENERAL TAX</b>	<b>4,974,745</b>	<b>4,798,873</b>	<b>-3.5%</b>	<b>38,621,142</b>	<b>36,002,794</b>	<b>-6.8%</b>













