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**SEPTEMBER SALES AND USE TAX COLLECTIONS**

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

**Total Sales Tax:** - **8.4%**  
**Total Use Tax:** - **28.6%**  
**Total Combined Collections:** - **10.7%**

**Retail Sales Summary.** In August 2009, net taxable retail sales in Fort Collins decreased 8.1% over August 2008 (September sales tax collections are based on August retail sales). Net taxable retail sales totaled \$183.7 million compared to \$199.9 million a year ago. It should be noted that September 2008 collections were based on the August retail activity which included the first full month of sales for the major anchors at Front Range Village.

**September Sales Tax Summary.** Actual sales tax collections of \$5,327,070 decreased by 8.4% compared to September 2008. The September collections are \$75,755 lower than the amount expected according to the sales tax seasonal patterns.

<b>September 2009 Sales Tax Categories</b>	
<p><b>STRENGTHS:</b></p> <ul style="list-style-type: none"> <li>• Two of the sixteen retail categories were positive.</li> <li>• Auto Dealers &amp; Service Stations went up 5.7%.</li> <li>• Service Industries rose 2.7%.</li> </ul>	<p><b>WEAKNESSES:</b></p> <ul style="list-style-type: none"> <li>• Monthly collections were down in fourteen categories.</li> <li>• Miscellaneous Retail was down 4.6%.</li> <li>• General Merchandise Stores decreased 7.0%.</li> <li>• Home Furnishings &amp; Consumer Electronics fell 18.8%.</li> </ul>

**September Use Tax Summary.** Use Tax receipts totaled \$530,958 in September. Collections decreased compared to last September, down 28.6%. Car tax receipts decreased 12.3%. Building Permits receipts decreased 56.5%. Return Tax decreased 20.8% from 2008. The City is behind budget projections for the month by \$311,238 when compared to historical data.

**Total Sales and Use Tax Collections.** Total collections (based on the 3.0% tax rate) of \$5,858,028 were 10.7% lower than last September. Based on the combined sales and use tax trends, the City is behind total collections by \$386,992 for the month.

**Taxes for General Government Use.** In September, the total sales and use taxes for general government use of \$4,437,566 was down 11.0%, with sales tax decreasing 8.8% and use tax decreasing 28.6%. Collections are behind historic trends by \$390,694 for the month.

**Retail Sales in the City's Downtown Area.** The net taxable retail sales collected in September in the downtown area decreased 10.0% from the same period in 2008.

**Dedicated Sales and Use Taxes.** In September, each of the three dedicated quarter-cent taxes received \$428,055 a decrease of 10.1%.

Proceeds from the vendor fee savings to general purposes were \$99,895 compared to \$105,394 last September. The City received \$36,400 from vendor fee savings to economic vitality.

**Lodging Tax Receipts.** The City collected \$84,588.17 in lodging taxes in September. This was a decrease of 9.4% from September 2008.

**Spotlight on Retail Sales.** At the national level, August retail sales (as reported on September 15th) declined 6.0% compared to the decrease in Fort Collins' sales of 8.4%. August sales are the basis for the City's September 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 August 2008 United States	% Change from August 2008 Fort Collins
<b>Durable Goods:</b>		
Building Materials	- 13.6	- 6.3
Auto Dealers	- 1.0	+ 5.7
Furniture	- 12.8	- 18.8
<b>Non-Durable Goods:</b>		
General Merchandise	- 0.7	- 7.0
Food Stores	- 1.1	- 14.0
Apparel	- 5.1	- 6.6
Restaurants	+ 0.7	- 3.5

**Building and Construction.** Building Permit use tax receipts were down in September, 56.5% below 2008. The Neighborhood & Building Services Department reported the following summary of activity for select permit types in September:

Type of Permit	Issued in September 2009	Valuation	Issued in September 2008	Valuation
Single Family Detached	14	\$2,853,737	24	\$4,206,337
Single Family Attached	0	0	6	890,917
Multi-Family # of Units	0 0	0	7 168	11,824,368
Residential Remodel	55	1,083,587	51	1,094,668
Office/Bank/Professional	1	632,000	0	0
Commercial Remodel/Addition	15	1,272,655	17	3,628,630

**Sales Tax Licenses.** The City received 95 applications for sales tax licenses for new businesses and 54 businesses terminated their licenses in September.

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

September Data Monthly	<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
Year						
2009	5,327,070	-8.4%	530,958	-28.6%	5,858,028	-10.7%
2008	5,818,530	5.2%	743,821	-11.3%	6,562,351	3.0%
2007	5,532,711	6.5%	838,336	-16.3%	6,371,046	2.8%
2006	5,194,408	0.5%	1,001,182	-36.0%	6,195,590	-8.0%
2005	5,170,471	3.3%	1,563,509	44.4%	6,733,980	10.6%
2004	5,007,229	-1.8%	1,082,899	14.1%	6,090,128	0.7%
2003	5,098,720	1.0%	948,837	-3.1%	6,047,557	0.3%
2002	5,050,454	5.6%	979,331	-2.8%	6,029,785	4.1%
2001	4,784,655		1,007,901		5,792,556	

September Data Year-to-Date	<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
Year						
2009	46,712,014	-4.7%	6,513,493	-22.7%	53,225,507	-7.4%
2008	49,033,903	0.9%	8,428,101	-16.9%	57,462,004	-2.2%
2007	48,588,067	0.3%	10,138,805	29.4%	58,726,872	4.4%
2006	48,443,775	7.3%	7,834,292	-23.6%	56,278,066	1.6%
2005	45,140,041	2.6%	10,248,979	6.7%	55,389,021	3.3%
2004	44,011,309	4.0%	9,604,120	6.7%	53,615,429	4.4%
2003	42,330,641	-1.5%	9,003,416	-0.4%	51,334,056	-1.3%
2002	42,956,606	0.1%	9,037,459	-20.9%	51,994,065	-4.3%
2001	42,896,135		11,429,135		54,325,270	

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

	September			Year-to-Date		
	Actual 2008	Actual 2009	Actual % Increase	Actual 2008	Actual 2009	Actual % Increase
<b>SALES TAX RECEIPTS</b>						
Miscellaneous Retail	595,668	567,978	-4.6%	5,478,046	5,367,711	-2.0%
General Merchandise Stores	780,783	725,971	-7.0%	6,560,560	6,464,792	-1.5%
Apparel & Accessory Stores	208,130	194,303	-6.6%	1,803,227	1,667,268	-7.5%
Food Stores	827,235	711,174	-14.0%	6,867,600	6,752,486	-1.7%
Eating & Drinking Places	758,924	732,283	-3.5%	6,328,908	6,375,645	0.7%
Hotel & Other Lodging Places	111,263	99,294	-10.8%	778,339	667,566	-14.2%
Home Furnishings & Consumer Electronics	440,961	358,048	-18.8%	3,878,373	3,509,898	-9.5%
Building & Construction	355,053	332,538	-6.3%	3,124,887	3,086,629	-1.2%
Auto Dealers & Service Stations	416,936	440,706	5.7%	3,360,567	2,907,032	-13.5%
Garages & Misc. Repairs	50,354	48,753	-3.2%	465,474	461,978	-0.8%
Transportation & Public Utilities	505,594	499,291	-1.2%	5,094,674	4,842,756	-4.9%
Manufacturing & Wholesale Trade	214,481	167,912	-21.7%	1,988,792	1,645,527	-17.3%
Business Services	249,460	147,126	-41.0%	2,026,240	1,652,328	-18.5%
Personal Services	36,809	28,002	-23.9%	380,462	348,043	-8.5%
Service Industries	259,725	266,723	2.7%	829,820	892,519	7.6%
Amusement & Recreation Services	7,155	6,969	-2.6%	67,933	69,834	2.8%
<b>TOTAL SALES TAX</b>	<b>5,818,530</b>	<b>5,327,070</b>	<b>-8.4%</b>	<b>49,033,903</b>	<b>46,712,014</b>	<b>-4.7%</b>
Less:						
Streets and Transportation	(413,962)	(383,809)	-7.3%	(3,512,680)	(3,323,608)	-5.4%
Building on Basics Projects	(413,962)	(383,809)	-7.3%	(3,512,680)	(3,323,608)	-5.4%
Natural Areas and Parks	(413,962)	(383,809)	-7.3%	(3,512,680)	(3,323,608)	-5.4%
Vendor Fee Savings for General Purposes	(105,394)	(99,895)	-5.2%	(875,121)	(862,683)	-1.4%
Vendor Fee Savings to Economic Vitality	(42,751)	(36,400)	-14.9%	(334,310)	(321,461)	-3.8%
<b>TOTAL GENERAL SALES TAX</b>	<b>4,428,500</b>	<b>4,039,348</b>	<b>-8.8%</b>	<b>37,286,432</b>	<b>35,557,046</b>	<b>-4.6%</b>
<b>USE TAX RECEIPTS</b>						
Building Permits	216,998	94,395	-56.5%	2,158,707	818,316	-62.1%
Car Tax	226,707	198,826	-12.3%	1,944,947	1,631,185	-16.1%
Return Tax	300,116	237,736	-20.8%	4,324,447	4,063,992	-6.0%
<b>TOTAL USE TAX</b>	<b>743,821</b>	<b>530,958</b>	<b>-28.6%</b>	<b>8,428,101</b>	<b>6,513,493</b>	<b>-22.7%</b>
Less:						
Streets and Transportation	(61,985)	(44,246)	-28.6%	(702,342)	(542,791)	-22.7%
Building on Basics Projects	(61,985)	(44,246)	-28.6%	(702,342)	(542,791)	-22.7%
Natural Areas and Parks	(61,985)	(44,246)	-28.6%	(702,342)	(542,791)	-22.7%
<b>TOTAL GENERAL USE TAX</b>	<b>557,866</b>	<b>398,218</b>	<b>-28.6%</b>	<b>6,321,076</b>	<b>4,885,120</b>	<b>-22.7%</b>
<b>COMBINED RECEIPTS</b>						
SALES	5,818,530	5,327,070	-8.4%	49,033,903	46,712,014	-4.7%
USE	743,821	530,958	-28.6%	8,428,101	6,513,493	-22.7%
<b>COMBINED TOTAL</b>	<b>6,562,351</b>	<b>5,858,028</b>	<b>-10.7%</b>	<b>57,462,004</b>	<b>53,225,507</b>	<b>-7.4%</b>
Less:						
Streets and Transportation	(475,947)	(428,055)	-10.1%	(4,215,022)	(3,866,399)	-8.3%
Building on Basics Projects	(475,947)	(428,055)	-10.1%	(4,215,022)	(3,866,399)	-8.3%
Natural Areas and Parks	(475,947)	(428,055)	-10.1%	(4,215,022)	(3,866,399)	-8.3%
Vendor Fee Savings for General Purposes	(105,394)	(99,895)	-5.2%	(875,121)	(862,683)	-1.4%
Vendor Fee Savings to Economic Vitality	(42,751)	(36,400)	-14.9%	(334,310)	(321,461)	-3.8%
<b>TOTAL DEDUCTIONS</b>	<b>(1,575,985)</b>	<b>(1,420,461)</b>	<b>-9.9%</b>	<b>(13,854,496)</b>	<b>(12,783,341)</b>	<b>-7.7%</b>
<b>TOTAL GENERAL TAX</b>	<b>4,986,366</b>	<b>4,437,566</b>	<b>-11.0%</b>	<b>43,607,508</b>	<b>40,442,166</b>	<b>-7.3%</b>

Source: City of Fort Collins Finance Department











