

**Financial Services Sales Tax Division** 

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## Sales and Use Tax Collection Report - June 2020

Issued July 10, 2020

This report reflects Sales and Use Tax collected in June for economic activity that occurred in May. Please note the sales and use tax collected in June is predominately from May sales but also includes delinquent collections from prior periods.

## JUNE SUMMARY OVER PRIOR YEAR

	Month	Year to Date
Net Sales Tax Collected:	-6.7%	-4.2%
Net Use Tax Collected:	14.3%	-15.4%
Net Sales and Use Tax Collected:	-3.5%	-6.0%

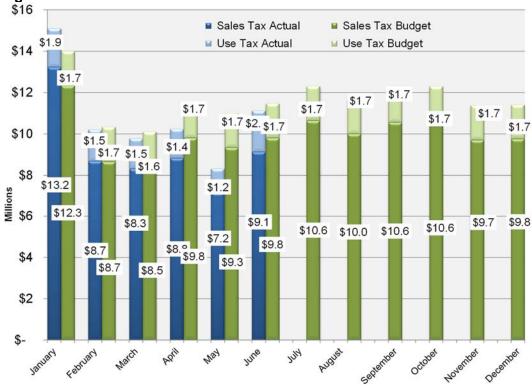
Year to date, sales and use tax collections excluding rebates are down 6.0% and total \$64.8M.

## JUNE SUMMARY OVER BUDGET

	Month	Year to Date
Net Sales Tax Collected:	-6.9%	-5.2%
Net Use Tax Collected:	19.5%	-5.8%
Net Sales and Use Tax Collected:	-3.0%	-5.3%

Year to date, the City has collected 5.3% less sales and use tax revenue, totaling \$3.6M under budget.

Figure 1. Budget to Actual - Sales and Use Tax Collected After Rebates



Actual   Actual   Actual   Montpot   Actual   Montpot   Actual   Actual   Montpot   Actual   Actual   Montpot   Actual   Actual   Montpot   Actual   Actual   Montpot   Actual   Actual   Montpot   Actual   Act	Figure 2. Sales and Use Tax Collected		June		Year to Date			
SALES TAX COLLECTIONS		Actual		%	Actual	Actual	%	
Grocery, Convenience, Liquor		2019	2020	Change	2019	2020	Change	
Restaurants, Caterers and Bars   1,626,202   1,168,005   -28,2%   9,109,576   7,291,558   -20,0%   General Merchandise   845,542   873,129   3.3%   5,106,761   5,232,941   2.5%   Vehicle Sales, Parts and Repairs   806,400   736,406   -8,7%   4,251,197   4,107,680   3.4%   Building Materials, Garden Equipment & Supplies   1,001,862   1,250,320   24,8%   4,604,846   5,054,572   9,8%   Sporting, Hobby, Book, Music   395,772   304,708   -23,0%   2,543,788   1,892,524   -25,6%   Broadcasting and Telecommunications   391,894   308,472   -21,3%   2,371,479   2,035,407   -20,8%   Electronics and Appliances   374,370   249,196   -33,4%   2,386,313   2,294,973   -3,8%   Miscellaneous Retailers   678,448   772,905   13,9%   4,578,603   4,986,644   8,9%   Ullities   359,266   319,518   -11,1%   2,653,063   2,549,806   -3,9%   Clothing and Accessories   355,872   160,303   -55,0%   2,133,940   1,443,615   -32,3%   Pharmacy, Salon and Laundry   459,511   509,652   10,9%   2,713,162   2,957,137   9,0%   Other   206,964   181,426   -12,3%   1,540,772   1,525,000   -1,0%   Rental and Leasing Services   203,343   167,037   -17,9%   1,254,773   1,195,110   4,8%   Furniture and Home Furnishings   182,004   147,833   -18,8%   1,136,242   956,428   -15,6%   Wholesale Trade   174,901   184,346   5,4%   1,136,943   1,257,103   4,9%   Lodging   253,541   37,834   -85,1%   1,189,430   1,257,103   4,9%   1,45%   1,46,41   1,476,41   2,68%   1,46,41   1,476,41   2,68%   1,46,41   1,476,41   2,68%   1,46,41   1,476,41   2,68%   1,46,41   1,476,41   2,68%   1,46,41   1,476,41   2,68%   1,46,41   1,476,41								
General Merchandise         845,542         873,129         3.3%         5,106,761         5,232,941         2,5%           Vehicle Sales, Parts and Repairs         806,400         736,406         -8.7%         4,251,197         4,07,560         -3.4%           Building Materials, Garden Equipment & Supplies         1,001,862         1,250,320         24.8%         4,064,846         5,054,572         9.8%           Sporting, Hobby, Book, Music         395,772         304,708         -23.0%         2,543,788         1,892,524         -25.6%           Broadcasting and Telecommunications         391,894         308,472         -21.3%         2,571,479         2,035,497         -20.8%           Electronics and Appliances         678,448         772,905         13.9%         4,578,603         4,986,644         8.9%           Utilities         355,872         160,303         -55.0%         2,513,940         1,448,316         -3.9%           Clothing and Accessories         355,872         160,303         -55.0%         2,133,40         1,448,15         -3.9%           Clothing and Accessories         203,343         167,037         -17.9%         1,540,772         1,525,000         -1.0%           Rental and Leasing Services         203,343         167,037         <								
Vehicle Sales, Parts and Repairs   806,400   736,406   -8.7%   4.251,197   4,107,680   -3.4%   Building Materials, Garden Equipment & Supplies   1,001,862   1,250,320   24.8%   4,604,846   5,004,577   9.8%   Sporting, Hobby, Book, Mixic   391,894   308,472   -21.3%   2,571,479   2,035,497   -20.8%   Electronics and Appliances   374,370   249,196   -33.4%   2,386,313   2,294,973   -3.8%   Miscellaneous Retailers   678,448   772,905   139,964   4,604,846   3,266,303   2,294,973   -3.8%   Miscellaneous Retailers   678,448   772,905   139,964   4,786,803   4,986,644   8.9%   Utilities   359,256   319,518   -11.1%   2,653,063   2,549,806   -3.9%   Utilities   355,872   160,303   -55.0%   2,133,940   1,443,615   2,957,137   9.0%   2,000,000   2					9,109,576			
Building Materials, Garden Equipment & Supplies   1,001,862   1,250,320   24.8%   4,604,846   5,054,572   9.8%   Sporting, Hobby, Book, Music   395,772   304,708   23.0%   2,543,788   1,892,524   25.6%   Broadcasting and Telecommunications   391,894   308,872   2-13.3%   2,571,479   2,035,497   20.8%   Electronics and Appliances   374,370   249,196   -33.4%   2,386,313   2,294,973   -3.8%   Mscellaneous Retailers   678,448   772,905   13.9%   4,578,603   4,986,644   8.9%   Utilities   359,256   319,518   -11.1%   2,663,063   2,549,806   -3.9%   Clothing and Accessories   355,872   160,303   -55.0%   2,133,940   1,443,615   -32.3%   Pharmacy, Salon and Laundry   459,511   509,652   10.9%   2,713,162   2,957,137   9.0%   Clothing and Home Furnishings   120,04   147,833   -18.8%   1,136,242   958,428   -15.6%   Wholesale Trade   174,901   184,346   5.4%   1,198,430   1,257,103   4.9%   Wholesale Trade   174,901   184,346   5.4%   1,198,430   1,257,103   4.9%   Manufacturing   253,541   37,834   -85.1%   1,183,977   673,184   -43.1%   Manufacturing   174,579   320,310   83.5%   1,164,451   1,476,841   26.8%   TOTAL SALES TAX   9,785,272   9,133,289   -6.7%   58,267,509   55,786,753   -4.3%   NET SALES TAX   9,785,272   9,133,289   -6.7%   57,90,581   53,60,078   -4.2%   USETAX COLLECTIONS   USETAX   1,742,370   1,991,302   14.3%   11,149,660   9,427,110   -15.4%   SALES TAX COLLECTIONS   USETAX   1,742,370   1,991,302   14.3%   11,149,660   9,427,110   -15.4%   SALES & USE TAX COLLECTIONS   USE TAX SUSE TAX SUSE TAX SUSE TAX S	General Merchandise		873,129		5,106,761	5,232,941		
Sporting, Hobby, Book, Music   395,772   304,708   -23.0%   2,543,788   1,892,524   -25.6%	Vehicle Sales, Parts and Repairs	806,400	736,406	-8.7%	4,251,197	4,107,680	-3.4%	
Broadcasting and Telecommunications   391,894   308,472   -21.3%   2,571,479   2,035,497   -20.8%   Electronics and Appliances   374,370   249,196   -33.4%   2,386,313   2,294,973   -3.8%   Mscellaneous Retailers   678,448   772,905   31.9%   2,578,603   2,549,806   -3.9%   Utilities   359,256   319,518   -11.1%   2,653,063   2,549,806   -3.9%   Clothing and Accessories   355,872   160,303   -55.0%   2,133,40   1,443,615   -32.3%   Pharmacy, Salon and Laundry   459,511   509,652   10.9%   2,713,162   2957,137   9.0%   Clothing and Leasing Services   203,343   167,037   -17.9%   1,540,772   1,525,000   -1.0%   Rental and Leasing Services   203,343   167,037   -17.9%   1,254,773   1,195,110   -4.8%   Eurniture and Home Furnishings   182,004   147,833   -18.8%   1,136,242   958,428   -15.6%   Wholesale Trade   174,901   184,346   5.4%   1,198,430   1,257,103   4.9%   Lodging   253,541   37,834   -85.1%   1,183,977   673,184   -43.1%   Manufacturing   174,579   320,310   83.5%   1,164,451   1,476,841   26.8%   TOTAL SALES TAX   9,785,272   9,133,289   -6.7%   58,267,509   55,786,753   -4.3%   Less Mall Sales Tax Remittance*   9,785,272   9,133,289   -6.7%   58,267,509   55,786,753   -10.5%   NET SALES TAX   9,785,272   9,133,289   -6.7%   58,267,509   55,786,753   -10.5%   NET SALES TAX   9,785,272   9,133,289   -6.7%   58,267,509   55,786,753   -10.5%   NET SALES TAX   9,785,272   9,133,289   -6.7%   58,267,509   55,786,753   -10.5%   NET SALES TAX   9,785,272   9,133,289   -6.7%   58,267,509   55,786,753   -10.5%   NET SALES TAX   9,785,272   9,133,289   -6.7%   58,267,509   55,786,753   -10.5%   NET SALES TAX   9,785,272   9,133,289   -6.7%   58,267,509   55,786,753   -10.5%   NET SALES TAX   9,785,272   9,133,289   -6.7%   58,267,509   55,786,753   -10.5%   NET SALES TAX   9,785,272   9,133,289   -6.7%   58,267,509   55,360,783   -1.5%   -10.5%   NET SALES TAX   9,785,272   9,133,289   -6.7%   50,895,31   -1.64,451   -1.64,451   -1.64,451   -1.64,451   -1.64,451   -1.64,451   -1.64,451   -1.64,451   -1.64,451		1,001,862	1,250,320	24.8%	4,604,846		9.8%	
Electronics and Appliances		395,772	304,708	-23.0%	2,543,788	1,892,524	-25.6%	
Miscellaneous Retailers	Broadcasting and Telecommunications	391,894	308,472	-21.3%	2,571,479	2,035,497	-20.8%	
Utilities	Electronics and Appliances	374,370	249,196	-33.4%	2,386,313	2,294,973	-3.8%	
Clothing and Accessories   355,872   160,303   -55.0%   2,133,940   1,443,615   -32.3%   Pharmacy, Salon and Laundry   459,511   509,652   10.9%   2,713,162   2,957,137   9.0%   0,0%	Miscellaneous Retailers	678,448	772,905	13.9%	4,578,603	4,986,644	8.9%	
Pharmacy, Salon and Laundry	Utilities	359,256	319,518	-11.1%	2,653,063	2,549,806	-3.9%	
Other         206,964         181,426         -12.3%         1,540,772         1,525,000         -1.0%           Rental and Leasing Services         203,343         167,037         -17.9%         1,254,773         1,195,110         -4.8%           Furniture and Home Furnishings         182,004         147,833         -18.8%         1,136,242         958,428         -15.6%           Wholesale Trade         174,901         184,346         5.4%         1,198,430         1,257,103         4.9%           Lodging         253,541         37,834         -85.1%         1,183,977         673,184         -43.1%           Manufacturing         174,579         320,310         83.5%         1,164,451         1,476,841         26.8%           TOTAL SALES TAX         9,785,272         9,133,289         -6.7%         58,267,509         55,786,753         -4.3%           NET SALES TAX         9,785,272         9,133,289         -6.7%         58,267,509         55,786,753         -4.3%           NET SALES TAX         9,785,272         9,133,289         -6.7%         57,790,581         55,360,078         -4.2%           USE TAX COLLECTIONS         8438,383         689,096         57,2%         2,607,631         2,819,517         8.1%	Clothing and Accessories	355,872	160,303	-55.0%	2,133,940	1,443,615	-32.3%	
Rental and Leasing Services         203,343         167,037         -17.9%         1,254,773         1,195,110         -4.8%           Furniture and Home Furnishings         182,004         147,833         -18.8%         1,136,242         958,428         -15.6%           Wholesale Trade         174,901         184,346         5.4%         1,198,430         1,257,103         4.9%           Lodging         253,541         37,834         -85.1%         1,188,977         673,184         -43.1%           Manufacturing         174,579         320,310         33.5%         1,164,651         1,476,841         26.8%           TOTAL SALES TAX         9,785,272         9,133,289         -6.7%         58,267,509         55,766,753         -4.3%           Less Mall Sales Tax Remittance*         0         0         0.0%         (476,928)         (426,675)         -10.5%           NET SALES TAX         9,785,272         9,133,289         -6.7%         57,90,581         55,360,078         -4.2%           USE TAX COLLECTIONS         18         692,566         361,270         -47.8%         3,502,476         3,087,499         -11.8%           Car Tax         692,566         361,270         -47.8%         3,502,476         3,087,499 <t< td=""><td>Pharmacy, Salon and Laundry</td><td>459,511</td><td>509,652</td><td>10.9%</td><td>2,713,162</td><td>2,957,137</td><td>9.0%</td></t<>	Pharmacy, Salon and Laundry	459,511	509,652	10.9%	2,713,162	2,957,137	9.0%	
Furniture and Home Furnishings   182,004   147,833   -18.8%   1,136,242   958,428   -15.6%   Wholesale Trade   174,901   184,346   5.4%   1,198,430   1,257,103   4.9%   Lodging   253,541   37,834   -85.1%   1,183,977   673,184   -43.1%   Manufacturing   174,579   320,310   83.5%   1,164,451   1,476,841   26.8%   TOTAL SALES TAX   9,785,272   9,133,289   -6.7%   58,267,509   55,786,753   -4.3%   West	Other	206,964	181,426	-12.3%	1,540,772	1,525,000	-1.0%	
Wholesale Trade         174,901         184,346         5.4%         1,198,430         1,257,103         4.9%           Lodging         253,541         37,834         -85.1%         1,183,977         673,184         -43.1%           Manufacturing         174,579         320,310         83.5%         1,164,451         1,476,841         26.8%           TOTAL SALES TAX         9,785,272         9,133,289         -6.7%         58,267,509         55,786,753         -4.3%           NET SALES TAX         9,785,272         9,133,289         -6.7%         57,790,581         55,360,078         -4.2%           NET SALES TAX         9,785,272         9,133,289         -6.7%         57,790,581         55,360,078         -4.2%           USE TAX COLLECTIONS         9,785,272         9,133,289         -6.7%         57,790,581         55,360,078         -4.2%           USE TAX COLLECTIONS         8092,566         361,270         -47.8%         3,502,476         3,087,499         -11.8%           Car Tax         692,566         361,270         -47.8%         3,502,476         3,087,499         -11.8%           TOTAL USE TAX         1,742,370         1,991,302         14.3%         11,149,060         9,427,110         -15.4%	Rental and Leasing Services	203,343	167,037	-17.9%	1,254,773	1,195,110	-4.8%	
Lodging   Manufacturing   174,579   320,310   83.5%   1,183,977   673,184   43.1%   Manufacturing   174,579   320,310   83.5%   1,164,451   1,476,841   26.8%   TOTAL SALES TAX   9,785,272   9,133,289   -6.7%   58,267,509   55,786,753   -4.3%   Less Mall Sales Tax Remittance*   0	Furniture and Home Furnishings	182,004	147,833	-18.8%	1,136,242	958,428	-15.6%	
Manufacturing         174,579         320,310         83.5%         1,164,451         1,476,841         26.8%           TOTAL SALES TAX         9,785,272         9,133,289         -6.7%         58,267,509         55,786,753         -4.3%           Less Mall Sales Tax Remittance*         0         0         0.0%         (476,928)         (426,675)         -10.5%           NET SALES TAX         9,785,272         9,133,289         -6.7%         57,790,581         55,360,078         -4.2%           USE TAX COLLECTIONS         Building Permits         438,383         689,096         57.2%         2,607,631         2,819,517         8.1%           Car Tax         692,566         361,270         -47.8%         3,502,476         3,087,499         -11.8%           Return Tax         611,421         940,936         53.9%         5,038,953         3,520,094         -30.1%           TOTAL USE TAX         1,742,370         1,991,302         14.3%         11,149,060         9,427,110         -15.4%           Less Economic Rebates         0         0         0.0%         0         9,427,110         -15.4%           SALES & USE TAX         11,527,642         11,124,591         -3.5%         69,416,569         65,213,863         -6.1% <td>Wholesale Trade</td> <td>174,901</td> <td>184,346</td> <td>5.4%</td> <td>1,198,430</td> <td>1,257,103</td> <td>4.9%</td>	Wholesale Trade	174,901	184,346	5.4%	1,198,430	1,257,103	4.9%	
TOTAL SALES TAX         9,785,272         9,133,289         -6.7%         58,267,509         55,786,753         -4.3%           Less Mall Sales Tax Remittance*         0         0         0.0%         (476,928)         (426,675)         -10.5%           NET SALES TAX         9,785,272         9,133,289         -6.7%         57,790,581         55,360,078         -4.2%           USE TAX COLLECTIONS         8         0         0         0.0%         57,2%         2,607,631         2,819,517         8.1%           Car Tax         692,566         361,270         -47.8%         3,502,476         3,087,499         -11.8%           Return Tax         611,421         940,936         53.9%         5,038,953         3,520,094         -30.1%           TOTAL USE TAX         1,742,370         1,991,302         14.3%         11,149,060         9,427,110         -15.4%           Less Economic Rebates         0         0         0.0%         0         0         0.0%           SALES & USE TAX         11,527,642         11,124,591         -3.5%         69,416,569         65,213,863         -6.1%           Less Economic Rebates         0         0         0.0%         0         0         0.0%           NET	Lodging	253,541	37,834	-85.1%	1,183,977	673,184	-43.1%	
TOTAL SALES TAX         9,785,272         9,133,289         -6.7%         58,267,509         55,786,753         -4.3%           Less Mall Sales Tax Remittance*         0         0         0.0%         (476,928)         (426,675)         -10.5%           NET SALES TAX         9,785,272         9,133,289         -6.7%         57,790,581         55,360,078         -4.2%           USE TAX COLLECTIONS         8         0         0         0         57.2%         2,607,631         2,819,517         8.1%           Car Tax         692,566         361,270         -47.8%         3,502,476         3,087,499         -11.8%           Return Tax         611,421         940,936         53.9%         5,038,953         3,520,094         -30.1%           TOTAL USE TAX         1,742,370         1,991,302         14.3%         11,149,060         9,427,110         -15.4%           Less Economic Rebates         0	Manufacturing	174,579	320,310	83.5%	1,164,451	1,476,841	26.8%	
Less Mall Sales Tax Remittance*   0   0   0   0   0   0   0   0   0	-	9,785,272	9,133,289	-6.7%		55,786,753	-4.3%	
Building Permits	Less Mall Sales Tax Remittance*			0.0%			-10.5%	
Building Permits         438,383         689,096         57.2%         2,607,631         2,819,517         8.1%           Car Tax         692,566         361,270         -47.8%         3,502,476         3,087,499         -11.8%           Return Tax         611,421         940,936         53.9%         5,038,953         3,520,094         -30.1%           TOTAL USE TAX         1,742,370         1,991,302         14.3%         11,149,060         9,427,110         -15.4%           Less Economic Rebates         0         0         0.0%         0         0         0.0%           SALES & USE TAX         1,742,370         1,991,302         14.3%         11,149,060         9,427,110         -15.4%           SALES & USE TAX         11,527,642         11,124,591         -3.5%         69,416,569         65,213,863         -6.1%           Less Mall Sales Tax Remittance*         0         0         0.0%         (476,928)         (426,675)         -10.5%           Less Economic Rebates         0         0         0.0%         0         0         0.0%           NET SALES & USE TAX         11,527,642         11,124,591         -3.5%         68,939,641         64,787,188         -6.0%           SALES & USE TAX DISTRIBUTIO	NET SALES TAX	9,785,272	9,133,289	-6.7%	57,790,581	55,360,078	-4.2%	
Car Tax         692,566         361,270         -47.8%         3,502,476         3,087,499         -11.8%           Return Tax         611,421         940,936         53.9%         5,038,953         3,520,094         -30.1%           TOTAL USE TAX         1,742,370         1,991,302         14.3%         11,149,060         9,427,110         -15.4%           Less Economic Rebates         0         0         0.0%         0         0         0.0%           NET USE TAX         1,742,370         1,991,302         14.3%         11,149,060         9,427,110         -15.4%           SALES & USE TAX         11,527,642         11,124,591         -3.5%         69,416,569         65,213,863         -6.1%           Less Economic Rebates         0         0         0.0%         (476,928)         (426,675)         -10.5%           Less Economic Rebates         0         0         0.0%         0         0         0.0%           NET SALES & USE TAX         11,527,642         11,124,591         -3.5%         68,939,641         64,787,188         -6.0%           SALES & USE TAX DISTRIBUTION           Streets and Transportation (.25%)         701,693         640,554         -8.7%         4,126,810         3,8	USE TAX COLLECTIONS							
Return Tax         611,421         940,936         53.9%         5,038,953         3,520,094         -30.1%           TOTAL USE TAX         1,742,370         1,991,302         14.3%         11,149,060         9,427,110         -15.4%           Less Economic Rebates         0         0         0.0%         0         0         0.0%           NET USE TAX         1,742,370         1,991,302         14.3%         11,149,060         9,427,110         -15.4%           SALES & USE TAX         11,527,642         11,124,591         -3.5%         69,416,569         65,213,863         -6.1%           Less Mall Sales Tax Remittance*         0         0         0.0%         (476,928)         (426,675)         -10.5%           Less Economic Rebates         0         0         0.0%         0         0         0.0%           NET SALES & USE TAX         11,527,642         11,124,591         -3.5%         68,939,641         64,787,188         -6.0%           SALES & USE TAX DISTRIBUTION         3,839,823         -7.0%         640,554         -8.7%         4,126,810         3,839,823         -7.0%           Community Capital Improvement Program (.25%)         701,693         640,554         -8.7%         4,126,810         3,839,823	Building Permits	438,383	689,096	57.2%	2,607,631	2,819,517	8.1%	
TOTAL USE TAX         1,742,370         1,991,302         14.3%         11,149,060         9,427,110         -15.4%           Less Economic Rebates         0         0         0.0%         0         0         0.0%           NET USE TAX         1,742,370         1,991,302         14.3%         11,149,060         9,427,110         -15.4%           SALES & USE TAX COLLECTIONS           Total Sales & Use Tax         11,527,642         11,124,591         -3.5%         69,416,569         65,213,863         -6.1%           Less Mall Sales Tax Remittance*         0         0         0.0%         (476,928)         (426,675)         -10.5%           Less Economic Rebates         0         0         0.0%         0         0         0.0%           NET SALES & USE TAX         11,527,642         11,124,591         -3.5%         68,939,641         64,787,188         -6.0%           SALES & USE TAX DISTRIBUTION           Streets and Transportation (.25%)         701,693         640,554         -8.7%         4,126,810         3,839,823         -7.0%           Community Capital Improvement Program (.25%)         701,693         640,554         -8.7%         4,126,810         3,839,823         -7.0%           Keep	Car Tax	692,566	361,270	-47.8%	3,502,476	3,087,499	-11.8%	
TOTAL USE TAX         1,742,370         1,991,302         14.3%         11,149,060         9,427,110         -15.4%           Less Economic Rebates         0         0         0.0%         0         0         0.0%           NET USE TAX         1,742,370         1,991,302         14.3%         11,149,060         9,427,110         -15.4%           SALES & USE TAX COLLECTIONS           Total Sales & Use Tax         11,527,642         11,124,591         -3.5%         69,416,569         65,213,863         -6.1%           Less Mall Sales Tax Remittance*         0         0         0.0%         (476,928)         (426,675)         -10.5%           Less Economic Rebates         0         0         0.0%         0         0         0.0%           NET SALES & USE TAX         11,527,642         11,124,591         -3.5%         68,939,641         64,787,188         -6.0%           SALES & USE TAX DISTRIBUTION           Streets and Transportation (.25%)         701,693         640,554         -8.7%         4,126,810         3,839,823         -7.0%           Community Capital Improvement Program (.25%)         701,693         640,554         -8.7%         4,126,810         3,839,823         -7.0%           Keep	Return Tax	611,421	940,936	53.9%	5,038,953	3,520,094	-30.1%	
Less Economic Rebates         0         0         0.0%         0         0.0%           NET USE TAX         1,742,370         1,991,302         14.3%         11,149,060         9,427,110         -15.4%           SALES & USE TAX COLLECTIONS           Total Sales & Use Tax         11,527,642         11,124,591         -3.5%         69,416,569         65,213,863         -6.1%           Less Mall Sales Tax Remittance*         0         0         0.0%         (476,928)         (426,675)         -10.5%           Less Economic Rebates         0         0         0.0%         0         0         0.0%           NET SALES & USE TAX         11,527,642         11,124,591         -3.5%         68,939,641         64,787,188         -6.0%           SALES & USE TAX DISTRIBUTION           Streets and Transportation (.25%)         701,693         640,554         -8.7%         4,126,810         3,839,823         -7.0%           Community Capital Improvement Program (.25%)         701,693         640,554         -8.7%         4,126,810         3,839,823         -7.0%           Natural Areas (.25%)         701,693         640,554         -8.7%         4,126,810         3,839,823         -7.0%           Keep Fort Collins Great	TOTAL USE TAX	1,742,370	1,991,302	14.3%	11,149,060	9,427,110	-15.4%	
SALES & USE TAX COLLECTIONS           Total Sales & Use Tax         11,527,642         11,124,591         -3.5%         69,416,569         65,213,863         -6.1%           Less Mall Sales Tax Remittance*         0         0         0.0%         (476,928)         (426,675)         -10.5%           Less Economic Rebates         0         0         0.0%         0         0         0.0%           NET SALES & USE TAX         11,527,642         11,124,591         -3.5%         68,939,641         64,787,188         -6.0%           SALES & USE TAX DISTRIBUTION           Streets and Transportation (.25%)         701,693         640,554         -8.7%         4,126,810         3,839,823         -7.0%           Community Capital Improvement Program (.25%)         701,693         640,554         -8.7%         4,126,810         3,839,823         -7.0%           Natural Areas (.25%)         701,693         640,554         -8.7%         4,126,810         3,839,823         -7.0%           Keep Fort Collins Great (.85%)         2,364,707         2,159,780         -8.7%         13,779,488         12,939,843         -6.1%	Less Economic Rebates			0.0%			0.0%	
SALES & USE TAX COLLECTIONS           Total Sales & Use Tax         11,527,642         11,124,591         -3.5%         69,416,569         65,213,863         -6.1%           Less Mall Sales Tax Remittance*         0         0         0.0%         (476,928)         (426,675)         -10.5%           Less Economic Rebates         0         0         0.0%         0         0         0.0%           NET SALES & USE TAX         11,527,642         11,124,591         -3.5%         68,939,641         64,787,188         -6.0%           SALES & USE TAX DISTRIBUTION           Streets and Transportation (.25%)         701,693         640,554         -8.7%         4,126,810         3,839,823         -7.0%           Community Capital Improvement Program (.25%)         701,693         640,554         -8.7%         4,126,810         3,839,823         -7.0%           Natural Areas (.25%)         701,693         640,554         -8.7%         4,126,810         3,839,823         -7.0%           Keep Fort Collins Great (.85%)         2,364,707         2,159,780         -8.7%         13,779,488         12,939,843         -6.1%	NET USE TAX	1,742,370	1,991,302	14.3%	11,149,060	9,427,110	-15.4%	
Less Mall Sales Tax Remittance*       0       0       0.0%       (476,928)       (426,675)       -10.5%         Less Economic Rebates       0       0       0.0%       0       0       0.0%         NET SALES & USE TAX       11,527,642       11,124,591       -3.5%       68,939,641       64,787,188       -6.0%         SALES & USE TAX DISTRIBUTION         Streets and Transportation (.25%)       701,693       640,554       -8.7%       4,126,810       3,839,823       -7.0%         Community Capital Improvement Program (.25%)       701,693       640,554       -8.7%       4,126,810       3,839,823       -7.0%         Natural Areas (.25%)       701,693       640,554       -8.7%       4,126,810       3,839,823       -7.0%         Keep Fort Collins Great (.85%)       2,364,707       2,159,780       -8.7%       13,779,488       12,939,843       -6.1%	SALES & USE TAX COLLECTIONS							
Less Economic Rebates         0         0         0.0%         0         0.0%           NET SALES & USE TAX         11,527,642         11,124,591         -3.5%         68,939,641         64,787,188         -6.0%           SALES & USE TAX DISTRIBUTION           Streets and Transportation (.25%)         701,693         640,554         -8.7%         4,126,810         3,839,823         -7.0%           Community Capital Improvement Program (.25%)         701,693         640,554         -8.7%         4,126,810         3,839,823         -7.0%           Natural Areas (.25%)         701,693         640,554         -8.7%         4,126,810         3,839,823         -7.0%           Keep Fort Collins Great (.85%)         2,364,707         2,159,780         -8.7%         13,779,488         12,939,843         -6.1%	Total Sales & Use Tax	11,527,642	11,124,591	-3.5%	69,416,569	65,213,863	-6.1%	
NET SALES & USE TAX       11,527,642       11,124,591       -3.5%       68,939,641       64,787,188       -6.0%         SALES & USE TAX DISTRIBUTION         Streets and Transportation (.25%)       701,693       640,554       -8.7%       4,126,810       3,839,823       -7.0%         Community Capital Improvement Program (.25%)       701,693       640,554       -8.7%       4,126,810       3,839,823       -7.0%         Natural Areas (.25%)       701,693       640,554       -8.7%       4,126,810       3,839,823       -7.0%         Keep Fort Collins Great (.85%)       2,364,707       2,159,780       -8.7%       13,779,488       12,939,843       -6.1%	Less Mall Sales Tax Remittance*	0	0	0.0%	(476,928)	(426,675)	-10.5%	
SALES & USE TAX DISTRIBUTION         Streets and Transportation (.25%)       701,693       640,554       -8.7%       4,126,810       3,839,823       -7.0%         Community Capital Improvement Program (.25%)       701,693       640,554       -8.7%       4,126,810       3,839,823       -7.0%         Natural Areas (.25%)       701,693       640,554       -8.7%       4,126,810       3,839,823       -7.0%         Keep Fort Collins Great (.85%)       2,364,707       2,159,780       -8.7%       13,779,488       12,939,843       -6.1%	Less Economic Rebates	0	0	0.0%	0			
Streets and Transportation (.25%)       701,693       640,554       -8.7%       4,126,810       3,839,823       -7.0%         Community Capital Improvement Program (.25%)       701,693       640,554       -8.7%       4,126,810       3,839,823       -7.0%         Natural Areas (.25%)       701,693       640,554       -8.7%       4,126,810       3,839,823       -7.0%         Keep Fort Collins Great (.85%)       2,364,707       2,159,780       -8.7%       13,779,488       12,939,843       -6.1%	NET SALES & USE TAX	11,527,642	11,124,591	-3.5%	68,939,641	64,787,188	-6.0%	
Streets and Transportation (.25%)       701,693       640,554       -8.7%       4,126,810       3,839,823       -7.0%         Community Capital Improvement Program (.25%)       701,693       640,554       -8.7%       4,126,810       3,839,823       -7.0%         Natural Areas (.25%)       701,693       640,554       -8.7%       4,126,810       3,839,823       -7.0%         Keep Fort Collins Great (.85%)       2,364,707       2,159,780       -8.7%       13,779,488       12,939,843       -6.1%				,			•	
Community Capital Improvement Program (.25%)       701,693       640,554       -8.7%       4,126,810       3,839,823       -7.0%         Natural Areas (.25%)       701,693       640,554       -8.7%       4,126,810       3,839,823       -7.0%         Keep Fort Collins Great (.85%)       2,364,707       2,159,780       -8.7%       13,779,488       12,939,843       -6.1%	SALES & USE TAX DISTRIBUTION							
Natural Areas (.25%)       701,693       640,554       -8.7%       4,126,810       3,839,823       -7.0%         Keep Fort Collins Great (.85%)       2,364,707       2,159,780       -8.7%       13,779,488       12,939,843       -6.1%	Streets and Transportation (.25%)	701,693	640,554	-8.7%	4,126,810	3,839,823	-7.0%	
Keep Fort Collins Great (.85%)         2,364,707         2,159,780         -8.7%         13,779,488         12,939,843         -6.1%	Community Capital Improvement Program (.25%)	701,693	640,554	-8.7%	4,126,810	3,839,823	-7.0%	
	Natural Areas (.25%)	701,693	640,554	-8.7%	4,126,810	3,839,823	-7.0%	
	Keep Fort Collins Great (.85%)	2,364,707	2,159,780	-8.7%	13,779,488	12,939,843	-6.1%	
General Fund (2.25%)   7,057,856   7,043,149   -0.2%   43,256,651   40,754,551   -5.8%	General Fund (2.25%)	7,057,856	7,043,149	-0.2%	43,256,651	40,754,551	-5.8%	
Less Mall Sales Tax Remittance* 0 0 0.0% (476,928) (426,675) -10.5%	Less Mall Sales Tax Remittance*	0	0	0.0%	(476,928)	(426,675)	-10.5%	

<sup>\*</sup> Per the Mall Redevelopment Agreement, a portion of the sales tax generated at the Mall is remitted monthly to support the Metro District Debt Service

\$11,527,642 \$11,124,591

Less General Fund Economic Rebates

**NET SALES & USE TAX** 

**June Sales Tax Collected.** In June 2020, sales tax collected in Fort Collins decreased 6.7% compared to June 2019. Sales tax collected totaled \$9.1M compared to \$9.8M in 2019.

0.0%

-3.5% \$68,939,641 \$64,787,188

0.0%

-6.0%

**June Use Tax Collected.** The total use tax collected in June was \$2.0M, an increase of 14.3% compared to June 2019.

**Net Sales and Use Tax Collected.** Total tax collected of \$11.1M was 3.5% lower than June 2019.

Figure 3. Budget to Actual - Sales Tax Collected

				%			Year to Date %
			Over/(Under)	Over/(Under)	Year to Date	Annual	Over/(Under)
Month	Actual	Budget	Budget	Budget	Actual	Budget	Annual Budget
January	\$ 13,232,844	12,331,803	\$ 901,041	7.3%	\$ 13,232,844	\$ 12,331,803	7.3%
February	8,686,443	8,652,328	34,115	0.4%	21,919,287	20,984,131	4.5%
March	8,316,054	8,457,664	(141,610)	-1.7%	30,235,340	29,441,795	2.7%
April	8,828,873	9,808,202	(979, 329)	-10.0%	39,064,213	39,249,997	-0.5%
May	7,162,576	9,338,850	(2,176,274)	-23.3%	46,226,789	48,588,847	-4.9%
June	9,133,289	9,806,756	(673,467)	-6.9%	55,360,078	58,395,603	-5.2%
July	-	-	-	0.0%	-	69,036,186	0.0%
August	-	-	-	0.0%	-	79,040,353	0.0%
September	-	-	-	0.0%	-	89,598,707	0.0%
October	-	-	-	0.0%	-	100,240,368	0.0%
November	-	-	-	0.0%	-	109,944,142	0.0%
December	-	-	-	0.0%	-	119,703,200	0.0%
Net Collections	55,360,078	58,395,603	(3,035,525)	-5.2%			
YTD Rebates	426,675	480,000	(53,325)			-	
Total Collections	\$ 55,786,753	\$ 58,875,603	\$ (3,088,850)	-5.2%		\$ 119,703,200	•

Figure 4. Budget to Actual – Use Tax Collected

					%				Year to Date %
			0	ver/(Under)	Over/(Under)	Υ	ear to Date	Annual	Over/(Under)
Month	Actual	Budget		Budget	Budget		Actual	Budget	Annual Budget
January	\$ 1,863,473	\$ 1,674,628	\$	188,845	11.3%	\$	1,863,473	\$ 1,674,628	11.3%
February	1,523,740	1,686,398		(162,658)	-9.6%		3,387,213	3,361,026	0.8%
March	1,467,641	1,649,111		(181,470)	-11.0%		4,854,854	5,010,137	-3.1%
April	1,416,785	1,661,540		(244,755)	-14.7%		6,271,639	6,671,677	-6.0%
May	1,164,169	1,668,319		(504, 150)	-30.2%		7,435,808	8,339,996	-10.8%
June	1,991,302	1,666,436		324,866	19.5%		9,427,110	10,006,432	-5.8%
July	-	-		-	0.0%		-	11,676,634	0.0%
August	-	-		-	0.0%		-	13,349,849	0.0%
September	-	-		-	0.0%		-	15,004,797	0.0%
October	-	-		-	0.0%		-	16,666,619	0.0%
November	-	-		-	0.0%		-	18,345,202	0.0%
December	-	-		-	0.0%		-	20,000,008	0.0%
Net Collections	9,427,110	10,006,432		(579,322)	-5.8%	1			
YTD Rebates	-	0		-				-	
Total Collections	\$ 9,427,110	\$ 10,006,432	\$	(579,322)	-5.8%			\$ 20,000,008	•

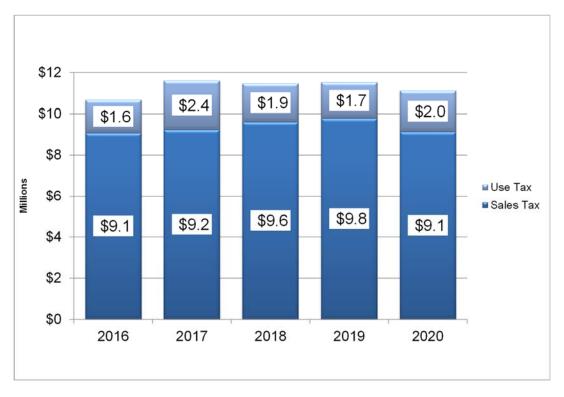
Figure 5. Budget to Actual – Sales and Use Tax Distribution

	Actual	Budget	Over/(Under) Budget	% Over/(Under)
Fund	June YTD	June YTD	June YTD	Budget
Streets and Transportation (.25%)	3,839,823	4,083,228	(243,405)	-6.0%
Community Capital Improvement Program (.25%)	3,839,823	4,083,228	(243,405)	-6.0%
Natural Areas and Parks (.25%)	3,839,823	4,083,228	(243,405)	-6.0%
Keep Fort Collins Great (.85%)	12,939,843	13,875,585	(935,742)	-6.7%
General Fund (2.25%) (net of rebates)	40,327,876	42,276,768	(1,948,892)	-4.6%
General Fund Economic Rebates	426,675	480,000	(53,325)	-11.1%
Total Collections	\$ 65,213,863	\$ 68,882,037	\$ (3,668,174)	

**June Sales Tax Budget to Actual.** In June 2020, sales tax collected in Fort Collins was \$673K less than budget.

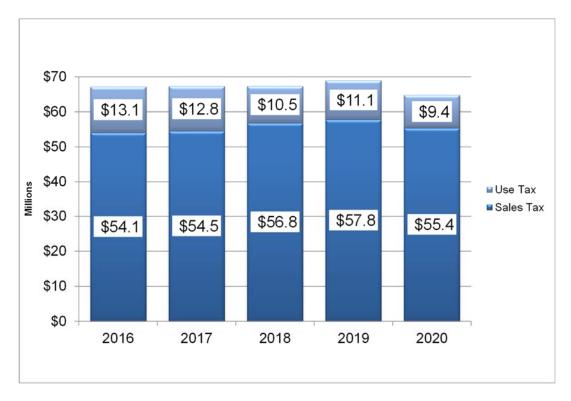
**June Use Tax Budget to Actual Excluding Rebates.** In June 2020, use tax collected in Fort Collins was \$325K more than budget.

Figure 6. June Collections\*



\*Total collections after rebates.

Figure 7. Year to Date Collections\*



\*Total collections after rebates.

Figure 8. Net Taxable		June		Year to Date			
	Actual	Actual	%	Actual	Actual	%	
\$ in Millions	2019	2020	Change	2019	2020	Change	
SALES TAX							
Grocery, Convenience, Liquor	\$45.3	\$50.1	10.7%	\$288.2	\$313.6	8.8%	
Restaurants, Caterers and Bars	43.1	26.7	-38.1%	238.1	189.0	-20.6%	
General Merchandise	22.5	26.2	16.0%	149.0	153.2	2.8%	
Vehicle Sales, Parts and Repairs	21.0	19.3	-8.0%	110.1	105.7	-4.0%	
Building Materials, Garden Equipment & Supplies	26.0	32.2	23.8%	119.5	131.5	10.1%	
Sporting, Hobby, Book, Music	10.7	7.8	-26.4%	63.1	52.6	-16.6%	
Broadcasting and Telecommunications	10.2	8.0	-21.7%	66.8	52.8	-21.0%	
Electronics and Appliances	9.7	6.5	-33.2%	61.8	59.4	-3.9%	
Miscellaneous Retailers	17.8	19.6	10.4%	119.7	129.5	8.2%	
Utilities	9.3	8.3	-11.1%	71.0	66.2	-6.7%	
Clothing and Accessories	9.3	3.9	-57.6%	54.4	37.5	-31.1%	
Pharmacy, Salon and Laundry	12.0	13.2	10.7%	71.3	77.1	8.1%	
Other	5.5	4.3	-22.8%	39.3	39.1	-0.6%	
Rental and Leasing Services	5.3	4.3	-17.8%	32.6	31.1	-4.6%	
Furniture and Home Furnishings	4.7	3.9	-17.0%	29.8	25.3	-15.0%	
Wholesale Trade	4.7	4.9	3.4%	32.3	33.5	3.7%	
Lodging	6.6	1.0	-85.5%	30.8	17.2	-44.0%	
Manufacturing	4.6	5.1	10.9%	30.7	35.7	16.6%	
NET TAXABLE SUBJECT TO SALES TAX	268.1	245.2	-8.5%	1,608.3	1,550.1	-3.6%	
USETAX							
Building Permits	11.4	17.9	57.2%	67.7	73.2	8.1%	
Car Tax	18.0	9.4	-47.8%	91.0	80.2	-11.8%	
Return Tax	15.9	24.4	53.9%	130.9	91.4	-30.1%	
NET TAXABLE SUBJECT TO USE TAX	45.3	51.7	14.3%	289.6	244.9	-15.4%	
TOTAL NET TAXABLE SUBJECT TO SALES & USE TAX	\$313.4	\$297.0	-5.2%	\$1,897.9	\$1,794.9	-5.4%	

Figure 9. Local Retail Compared to National Retail

Retail Sales Category	% Change from May 2019 United States	% Change from May 2019 Fort Collins
Grocery, Convenience, Liquor	14.5	10.7
Restaurants, Caterers & Bars	-39.4	-38.1
General Merchandise	0.0	16.0
Vehicle Sales, Parts & Repairs	-3.9	-8.0
Building Materials, Garden Equipment & Supplies	16.4	23.8
Clothing & Accessories	-63.4	-57.6
Furniture & Home Furnishings	-21.5	-17.0
Total	-6.1	-8.5

At the national level, May 2020 retail sales (as reported on June 16, 2020) decreased by 6.1% compared to a decrease in Fort Collins' sales of 8.5%. May 2020 sales are the basis for the City's June 2020 sales tax collections and net taxable amounts (which are included in this report).

Figure 10. June - Net Taxable Sales Subject to Sales Tax

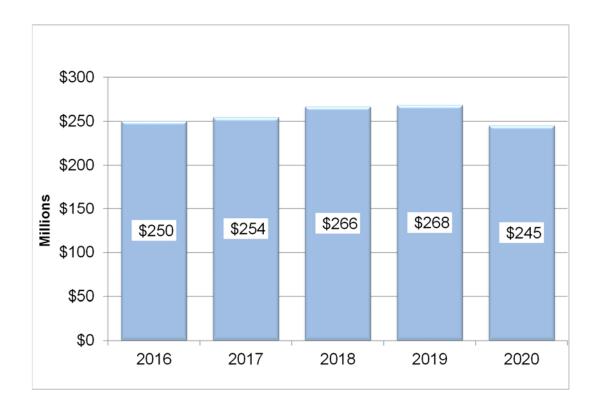
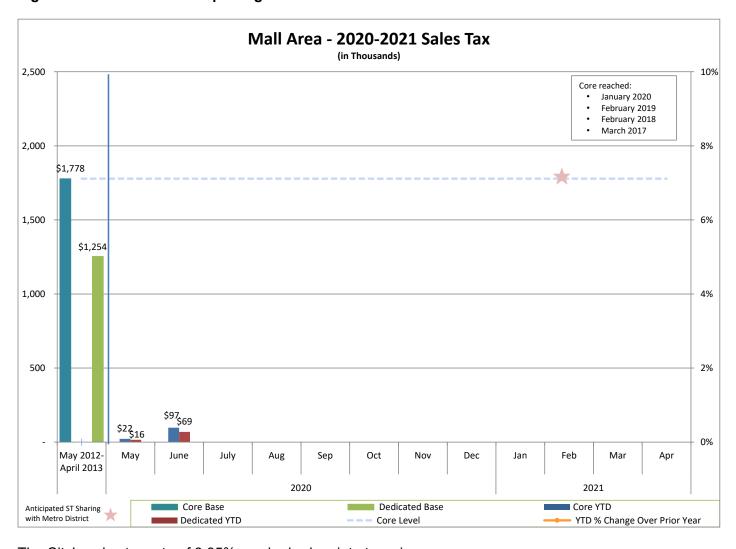


Figure 11. Year to Date - Net Taxable Sales Subject to Sales Tax



Figure 12. Metro District Reporting



The City's sales tax rate of 3.85% can be broken into two pieces:

- 2.25% comprises the Core Base rate and supports general fund activities.
- 1.6% comprises the Dedicated Base and goes to four specific funds to support activities defined in the ballot language for that dedicated tax.

The Foothills Mall agreement outlines a base year of May 2012 to April 2013 to determine the core base sales tax (2.25%) received at \$1.8M. Anything remitted to the City above that core base amount will be returned to the Metro District to support debt service. No tax is remitted to the Metro District until the base of \$1.8M is reached. The chart above tracks both Core and Dedicated tax receipts for the period of May to April. As of June 30, 2020, the year to date core amount collected is \$97K resulting in no tax due to the Metro District.

**Sales Tax in the City's Downtown Area.** The sales tax collected in June for the downtown area decreased 19.9% from the same period in 2019.

**Lodging Tax Collections.** The City collected \$27K in lodging tax in June 2020. This was a decrease of 84.7% from June 2019.

Sales Tax Licenses. There were 13,739 active sales tax licenses at the end of June.