

SUBJECT: REVENUE AND SALES TAX REPORTS - MAY 2024

DATE: JULY 18, 2024

PRESENTED BY: TRAVIS ANDERSON, REVENUE AND TAX MANAGER, JESS ZEAS, SALES TAX ACCOUNTANT/AUDITOR, MELISSA LUNDGREN CPA, CFE, SALES TAX ACCOUNTANT/AUDITOR II

SUMMARY:

Revenue and Sales Tax Collection Report – May 2024

Year-to-Date (YTD) Cumulative Performance

- **Sales Tax:** Sales tax revenue for 2024 is currently below projected budget by - 2.2% decrease (\$200,075). However, it shows a 3.8% increase of \$319,269 compared to 2023 due in part to the open space tax increase. The true amount of growth in sale tax is 0.56%
- **Other Taxes:** The "Other Taxes" budget is estimated based on the total collected in 2023 divided by 12 months. This category includes use tax, building tax, auto tax, lodging tax, and bag tax.
- **Overall Performance:** Year-to-date, total tax revenue has decreased by -2.9% in total tax revenue year-to-date.

Sales Tax Performance: Shortfall Potential of \$1.8M

Sales tax revenue is currently tracking below budget by 8.8% (12.6% - 3.8%). If this trend persists, we project a year-end shortfall of \$1.8 million compared to our budgetary targets.

Building Use Tax Credit

A builder requested a tax refund of \$132,217 after completing commercial construction project. After reviewing the records, the approved refund amount was \$102,903.32.

Building Use Tax Calculation Example – “How it works”

The building tax is calculated based on the initial project value “**declared by the contractor.**” This clarifies who provides the project value.

Here's how it works:

1. **Half Project Value:** The initial project value is divided by two.

2. Tax Rates Applied: Different tax rates are applied to the half project value:

- Boulder County Use Tax
- City Capital Improvement Use Tax
- City Historic Preservation Use Tax
- City Open Space/Parks Use Tax
- Rec Center Use Tax

Example Calculation

Project Cost: \$100,000

- Half Project Value: \$50,000 ($\$100,000 / 2$)
- Total Taxes Due: \$2,317.50 (Breakdown provided below)
 - Boulder County Use Tax: \$592.50 (1.185% of \$50,000)
 - City Capital Improvement Use Tax: \$1,500 (3.0% of \$50,000)
 - City Historic Preservation Use Tax: \$62.50 (.125% of \$50,000)
 - City Open Space/Parks Use Tax: \$250.00 (.5% of \$50,000)
 - Rec Center Use Tax: \$75.00 (.15% of \$50,000)

Actual Project Cost: \$75,000

- Half Project Value: \$37,500 ($\$75,000 / 2$)
- Total Taxes Due: \$1,738.11 (Breakdown provided below)
 - Boulder County Use Tax: \$444.37 (1.185% of \$37,500)
 - City Capital Improvement Use Tax: \$1,125 (3.0% of \$37,500)
 - City Historic Preservation Use Tax: \$46.87 (.125% of \$37,500)
 - City Open Space/Parks Use Tax: \$187.50 (.5% of \$37,500)
 - Rec Center Use Tax: \$56.25 (.15% of \$37,500)

Note: The above example is to demonstrate Building Use Tax, and does not include other fees, like permit, impact, etc.

Lodging Tax Reclassification

During account maintenance, previously collected lodging tax was erroneously coded as sales tax. This correction resulted in a decrease in sales tax revenue and an increase in lodging tax revenue. The approximate amount reclassified is ~\$30,000.

RECOMMENDATION:

Receive and file.

ATTACHMENTS:

1. Monthly Tax Reports – May 2024
2. Tax District Map

CITY OF LOUISVILLE

Cumulative Revenue History Report

Sales Tax

Through Month	Cumulative Budget	Cumulative Sales Tax - 2024	Cumulative Budget Var. %	Cumulative Sales Tax - 2023	Cumulative Var. % to PY
JANUARY	1,629,000	1,694,541	4.0%	1,568,367	8.0%
FEBRUARY	3,133,000	3,203,905	2.3%	3,108,097	3.1%
MARCH	5,281,000	5,356,409	1.4%	5,138,343	4.2%
APRIL	7,080,000	7,043,090	-0.5%	6,614,626	6.5%
MAY	8,975,000	8,774,925	-2.2%	8,455,656	3.8%
JUNE	11,367,000			10,478,860	
JULY	13,313,000			12,202,636	
AUGUST	15,275,000			13,852,094	
SEPTEMBER	17,466,000			15,699,736	
OCTOBER	19,372,000			17,259,776	
NOVEMBER	21,164,000			18,820,535	
DECEMBER	24,099,000			21,404,481	

Budgeted increase from last year's Actual Sales Tax **12.6%**

Other Taxes - Combined

Through Month	Cumulative Budget	Cumulative Use, Building, Auto, Lodging & Bag Tax - 2024	Cumulative Budget Var. %	Cumulative Use, Building, Auto, Lodging & Bag Tax - 2023	Cumulative Var. % to PY
JANUARY	582,583	536,250	-8.0%	560,385	-4.3%
FEBRUARY	1,165,167	1,000,218	-14.2%	993,191	0.7%
MARCH	1,747,750	1,649,250	-5.6%	1,677,120	-1.7%
APRIL	2,330,333	2,142,669	-8.1%	2,793,349	-23.3%
MAY	2,912,916	2,572,092	-11.7%	3,225,840	-20.3%
JUNE	3,495,500			3,788,383	
JULY	4,078,083			4,827,504	
AUGUST	4,660,666			5,217,016	
SEPTEMBER	5,243,249			5,690,526	
OCTOBER	5,825,833			6,211,504	
NOVEMBER	6,408,416			6,839,569	
DECEMBER	6,990,999			7,651,768	

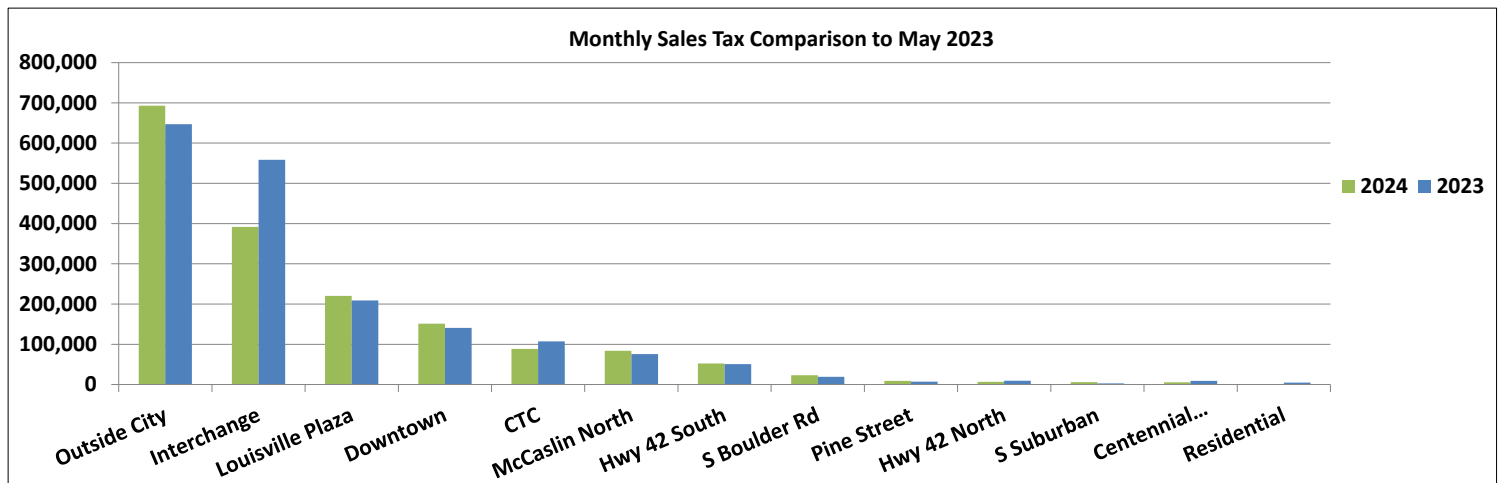
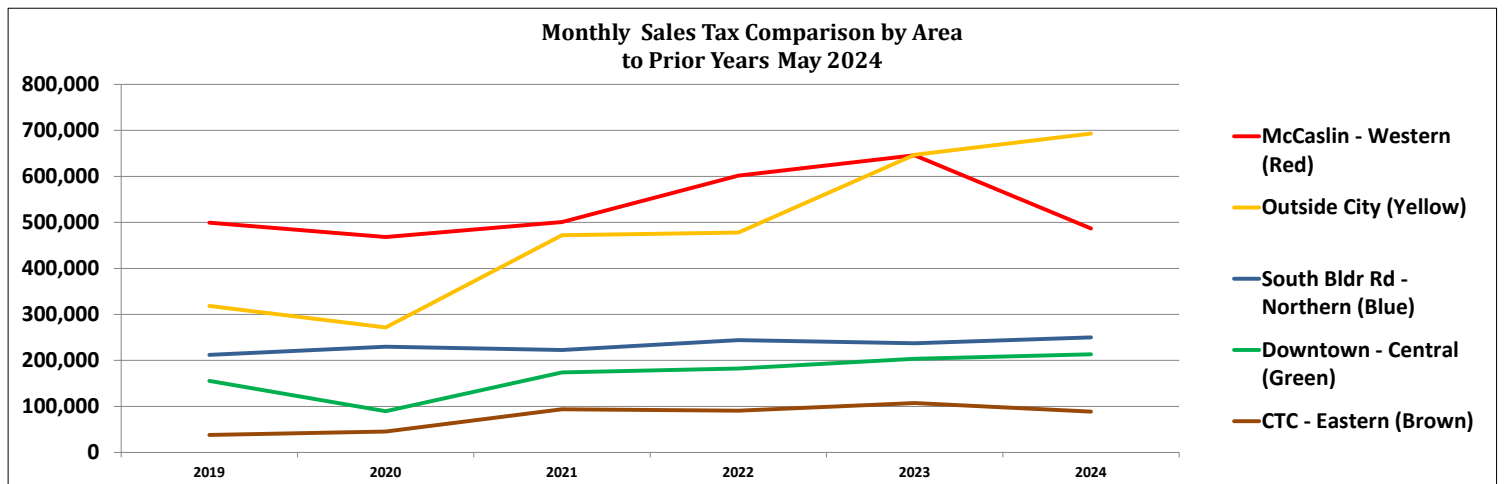
All Taxes - Combined

Through Month	Cumulative Budget	Cumulative All Tax Revenue - 2024	Cumulative Budget Var. %	Cumulative All Tax Revenue - 2023	Cumulative Var. % to PY
JANUARY	2,211,583	2,230,791	0.9%	2,128,752	4.8%
FEBRUARY	4,298,167	4,204,122	-2.2%	4,101,288	2.5%
MARCH	7,028,750	7,005,660	-0.3%	6,815,464	2.8%
APRIL	9,410,333	9,185,759	-2.4%	9,407,975	-2.4%
MAY	11,887,916	11,347,017	-4.5%	11,681,497	-2.9%
JUNE	14,862,500			14,267,243	
JULY	17,391,083			17,030,140	
AUGUST	19,935,666			19,069,110	
SEPTEMBER	22,709,249			21,390,262	
OCTOBER	25,197,833			23,471,280	
NOVEMBER	27,572,416			25,660,104	
DECEMBER	31,089,999			29,056,248	

CITY OF LOUISVILLE											
Revenue History 2020 through 2024											
YEAR	MONTH	SALES TAX MO. BUDGET	SALES TAX	VAR. %	USE TAX	BLDG USE TAX	AUTO USE TAX	LODGING TAX	AUDIT	Bag Tax	TOTAL
2024											
	JANUARY	1,629,000	1,694,541	4.0%	231,929	113,184	172,085	19,052	-	-	2,230,791
	FEBRUARY	1,504,000	1,509,364	0.4%	119,255	176,535	151,369	16,768	-	41	1,973,331
	MARCH	2,148,000	2,152,505	0.2%	204,957	242,799	120,150	40,658	9,269	31,199	2,801,538
	APRIL	1,799,000	1,686,680	-6.2%	106,868	175,582	160,095	27,918	21,152	1,805	2,180,099
	MAY	1,895,000	1,731,835	-8.6%	144,957	3,236	164,151	80,600	36,418	60	2,161,258
	JUNE	2,392,000									
	JULY	1,946,000									
	AUGUST	1,962,000									
	SEPTEMBER	2,191,000									
	OCTOBER	1,906,000									
	NOVEMBER	1,792,000									
	DECEMBER	2,935,000									
	YTD TOTALS	8,975,000	8,774,925	-2.2%	807,965	711,336	767,849	184,996	66,840	33,104	11,347,017
	2024 Adjusted Budget	24,099,000	24,099,000		3,239,333	1,548,333	1,700,333	403,000	-	100,000	31,089,999
	YTD Variance % to Prior Year	12.6%	3.8%		-46.8%	-6.3%	0.2%	70.8%	2362.1%	-53.5%	-2.9%
2023											
	JANUARY		1,568,367		155,955	238,897	157,506	8,027	-	-	2,128,752
	FEBRUARY		1,539,730		208,668	99,366	106,393	15,663	2,715	-	1,972,536
	MARCH		2,030,246		223,743	219,554	157,285	12,178	-	71,169	2,714,176
	APRIL		1,476,283		774,627	100,712	215,093	25,843	-	(46)	2,592,512
	MAY		1,841,030		154,813	100,612	130,404	46,617	-	46	2,273,522
	JUNE		2,023,204		223,473	101,731	129,621	55,112	-	52,606	2,585,746
	JULY		1,723,776		580,457	289,594	106,004	60,716	-	2,351	2,762,896
	AUGUST		1,649,459		84,672	105,041	156,199	43,180	-	419	2,038,970
	SEPTEMBER		1,847,642		223,587	43,341	119,898	52,083	-	34,601	2,321,151
	OCTOBER		1,560,040		98,476	174,305	201,959	44,457	-	1,782	2,081,018
	NOVEMBER		1,560,759		336,826	93,138	167,370	29,255	799	677	2,188,824
	DECEMBER		2,583,946		373,162	115,007	188,882	20,146	72,904	42,098	3,396,144
	YTD TOTALS		21,404,481		3,438,458	1,681,299	1,836,613	413,278	76,418	205,702	29,056,248
	Totals Post BAP Refund		21,299,674		3,123,008	1,681,299	1,836,613	413,278	76,418	205,702	28,635,991
	2023 Adjusted Budget		22,050,630		2,625,630	1,030,780	2,040,910	373,660		200,000	28,321,610
	Budget vs Actual Variance		-3.4%		18.9%	63.1%	-10.0%	10.6%		2.9%	1.1%
	YTD Variance *Post BAP		6.9%		17.8%	-55.5%	-3.3%	31.3%	21.6%	8.9%	-0.5%
	YTD Variance % to Prior Year		7.4%		29.7%	-55.5%	-3.3%	31.3%	21.6%	8.9%	1.0%
2022											
	JANUARY		1,290,514		176,432	130,345	128,149	3,109	208		1,728,758
	FEBRUARY		1,190,326		193,090	51,720	119,067	6,032	14,265		1,574,500
	MARCH		1,873,155		194,188	116,141	239,724	15,574	17,376	46,850	2,503,008
	APRIL		1,716,488		166,822	103,279	171,550	21,231	2,336		2,181,706
	MAY		1,596,606		141,953	156,057	162,552	37,751	817		2,095,736
	JUNE		1,977,923		363,695	166,434	145,676	30,068	-	50,020	2,683,797
	JULY		1,582,397		282,381	250,332	133,511	47,010	12,466		2,308,096
	AUGUST		1,732,722		170,194	577,453	169,804	63,940	8,651		2,722,763
	SEPTEMBER		1,769,359		333,062	1,252,503	155,205	22,131	-	46,134	3,578,394
	OCTOBER		1,469,642		176,355	329,917	214,840	42,562	15		2,233,332
	NOVEMBER		1,368,473		102,994	61,392	134,481	10,985	-		1,678,325
	DECEMBER		2,355,727		350,061	582,602	123,871	14,445	6,724	45,940	3,479,370
	YTD TOTALS		19,923,333		2,651,227	3,778,176	1,898,431	314,836	62,857	188,944	28,767,785
	2022 Adjusted Budget		20,145,920		2,386,940	1,532,520	1,914,660	319,480		101,250	26,400,770
	Budget vs Actual Variance		-1.1%		11.1%	146.5%	-0.8%	-1.5%		86.6%	9.0%
	YTD Variance % to Prior Year		9.1%		27.0%	54.8%	5.1%	16.0%	-33.9%		15.3%
2021											
	JANUARY		1,093,893		151,922	76,766	165,964	8,893	13,085		1,510,523
	FEBRUARY		1,048,733		123,647	175,248	141,326	9,311	9,343		1,507,607
	MARCH		1,473,421		187,196	497,955	118,578	12,589	1,431		2,291,171
	APRIL		1,447,875		92,613	880,417	156,795	13,198	3,434		2,594,332
	MAY		1,463,795		142,433	69,429	145,625	17,757	14,572		1,853,611
	JUNE		1,836,453		206,969	39,899	182,192	26,986	5,542		2,298,042
	JULY		1,460,976		121,088	(32,980)	144,891	38,956	15,499		1,748,430
	AUGUST		1,372,626		152,120	152,949	160,162	40,187	2,490		1,880,534
	SEPTEMBER		1,641,416		215,222	45,706	163,655	31,783	13,666		2,111,448
	OCTOBER		1,534,805		152,057	164,302	148,773	34,618	12,142		2,046,696
	NOVEMBER		1,503,261		162,041	156,565	144,254	23,667	1,145		1,990,933
	DECEMBER		2,377,087		379,832	214,495	134,883	13,526	2,814		3,122,637
	YTD TOTALS		18,254,341		2,087,139	2,440,753	1,807,098	271,471	95,163		24,955,964
	2021 Adjusted Budget		16,007,490		1,709,960	1,896,860	1,497,390	227,360			21,339,060
	Budget vs Actual Variance		14.0%		22.1%	28.7%	20.7%	19.4%			16.9%
	YTD Variance % to Prior Year		16.9%		39.3%	43.3%	19.3%	48.7%	-79.1%		19.0%
2020											
	JANUARY		1,146,885		139,124	167,476	143,490	20,259	10,328		1,627,562
	FEBRUARY		1,010,556		181,982	213,379	138,820	18,916	62,695		1,626,348
	MARCH		1,453,347		128,050	101,197	68,233	17,511	33,347		1,801,683
	APRIL		1,043,220		102,057	369,619	61,493	4,291	56,334		1,637,014
	MAY		1,104,718		86,298	182,958	52,846	7,772	34,308		1,468,899
	JUNE		1,620,670		135,567	62,081	152,603	13,238	126,571		2,110,730
	JULY		1,231,987		76,551	53,104	160,605	20,902	7,733		1,550,883
	AUGUST		1,176,398		83,836	53,404	155,256	24,833	26,419		1,520,146
	SEPTEMBER		1,500,877		105,141	136,333	145,388	18,154	48,695		1,954,587
	OCTOBER		1,274,200		123,011	36,568	192,352	17,622	7,756		1,651,508
	NOVEMBER		1,137,481		83,349	218,216	100,847	10,177	35,354		1,585,423
	DECEMBER		1,920,601		252,875	109,363	142,948	8,882	5,392		2,440,062
	YTD TOTALS		15,620,940		1,497,840	1,703,698	1,514,880	182,557	454,931		20,974,845
	2020 Adjusted Budget		14,616,360		1,189,540	1,895,060	1,041,660	181,890			18,924,510
	Budget vs Actual Variance		6.9%		25.9%	-10.1%	45.4%	0.4%			10.8%
	YTD Variance % to Prior Year		-2.9%		-12.9%	-18.4%	-12.7%	-59.9%	-67.1%		-10.6%

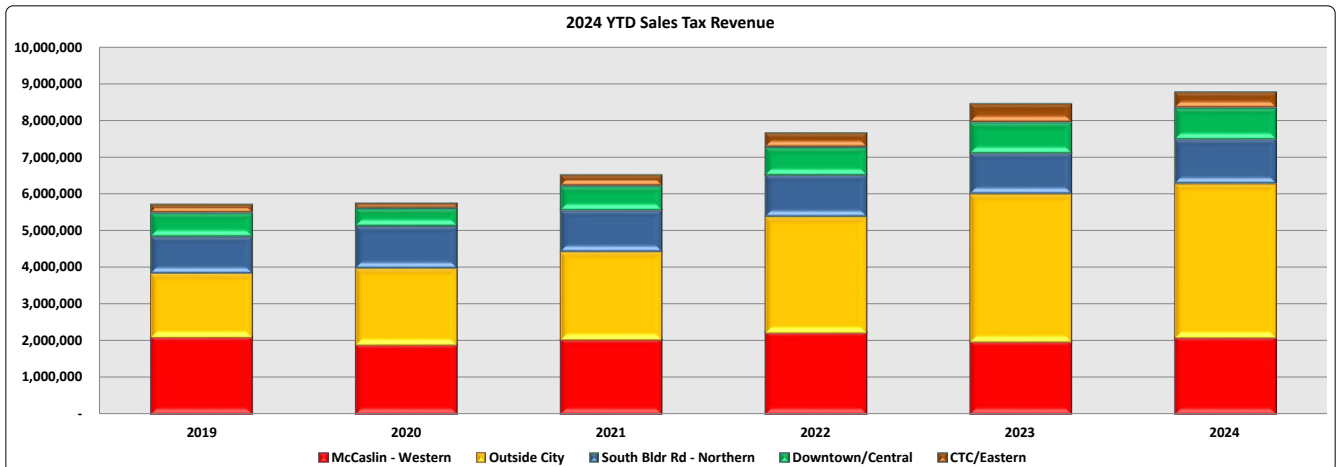
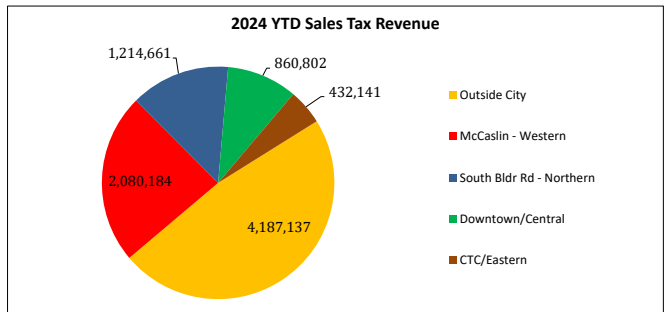
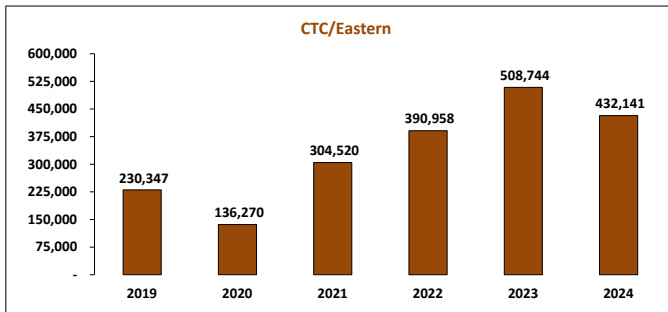
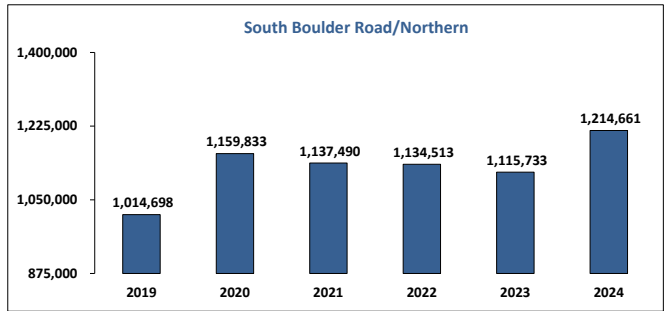
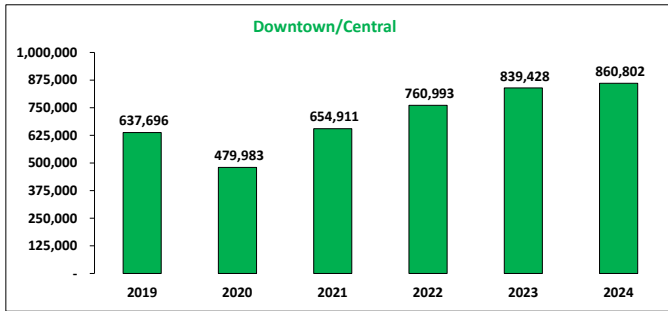
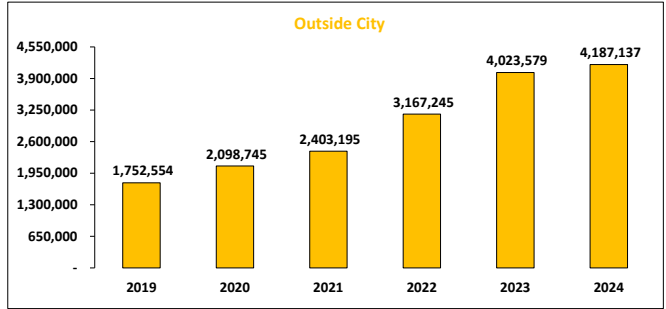
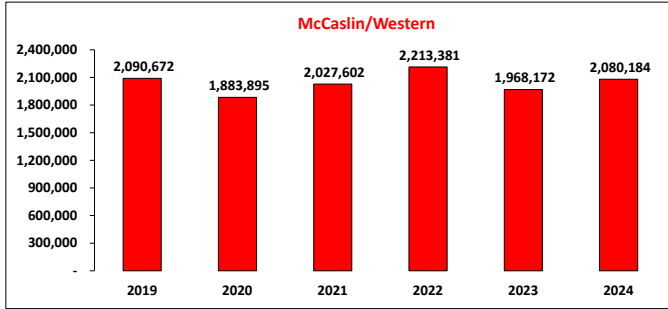
Monthly Sales Tax Revenue Comparisons by Area (May 2024)

AREA NAME	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	% Of Total	% Change
Outside City	318,388	271,691	472,234	477,767	646,874	693,085	40.0%	7.1%
Interchange	413,399	404,188	423,521	514,906	558,490	391,569	22.6%	-29.9%
Louisville Plaza	183,590	191,744	197,171	209,717	208,921	220,164	12.7%	5.4%
Downtown	119,646	52,168	120,282	128,170	140,785	151,429	8.7%	7.6%
CTC	37,989	45,468	93,837	90,673	107,347	88,686	5.1%	-17.4%
McCaslin North	76,038	59,194	69,159	72,336	75,657	83,977	4.8%	11.0%
Hwy 42 South	27,470	32,740	44,178	44,831	50,786	52,431	3.0%	3.2%
S Boulder Rd	20,935	30,783	17,265	25,342	19,012	23,107	1.3%	21.5%
Pine Street	8,001	4,663	6,798	7,248	7,114	9,049	0.5%	27.2%
Hwy 42 North	7,542	7,237	8,312	9,099	9,459	6,772	0.4%	-28.4%
S Suburban	4,792	2,537	4,302	4,480	2,730	5,826	0.3%	113.4%
Centennial Valley	5,103	2,297	3,945	9,954	9,037	5,366	0.3%	-40.6%
Residential	276	7	2,790	2,082	4,817	374	0.0%	-92.2%
Total Revenue	1,223,169	1,104,718	1,463,795	1,596,606	1,841,030	1,731,835		
% Of Change	-4.8%	-9.7%	32.5%	9.1%	15.3%	-5.9%		



CITY OF LOUISVILLE
Sales Tax Revenue History by Area (Jan - May 2024)

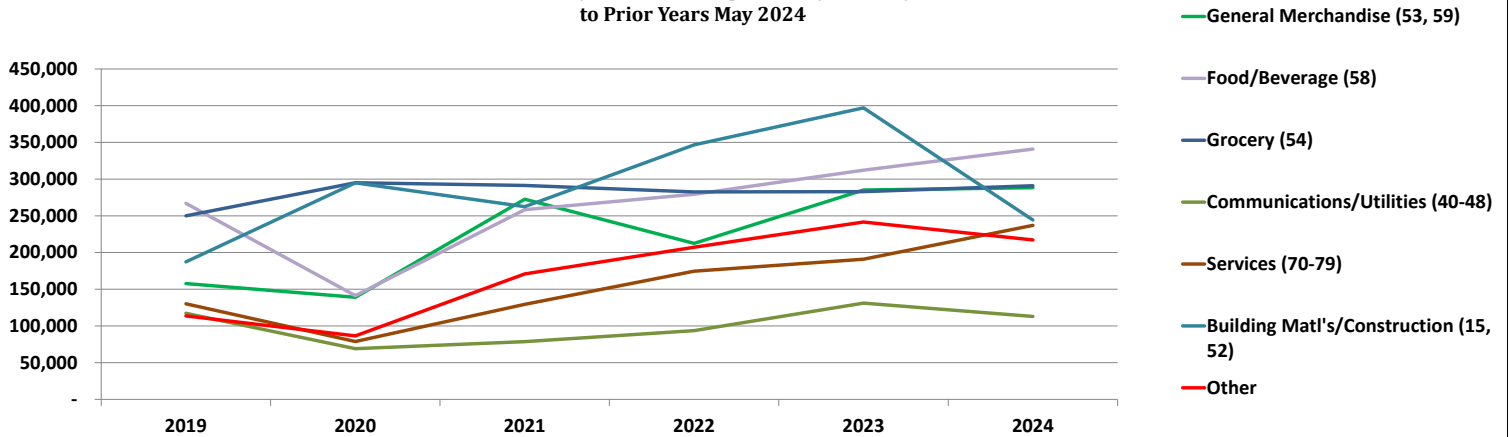
	2019	% Var	2020	% Var	2021	% Var	2022	% Var	2023	% Var	2024	% Var	% of Total
Outside City	1,752,554	50.0%	2,098,745	19.8%	2,403,195	14.5%	3,167,245	31.8%	4,023,579	27.0%	4,187,137	4.1%	47.7%
McCaslin - Western	2,090,672	-1.8%	1,883,895	-9.9%	2,027,602	7.6%	2,213,381	9.2%	1,968,172	-11.1%	2,080,184	5.7%	23.7%
South Bldr Rd - Northern	1,014,698	-7.1%	1,159,833	14.3%	1,137,490	-1.9%	1,134,513	-0.3%	1,115,733	-1.7%	1,214,661	8.9%	13.8%
Downtown/Central	637,696	19.6%	479,983	-24.7%	654,911	36.4%	760,993	16.2%	839,428	10.3%	860,802	2.5%	9.8%
CTC/Eastern	230,347	94.2%	136,270	-40.8%	304,520	123.5%	390,958	28.4%	508,744	30.1%	432,141	-15.1%	4.9%
	5,725,967	-1.2%	5,758,726	0.6%	6,527,717	13.4%	7,667,090	17.5%	8,455,656	10.3%	8,774,925	3.8%	



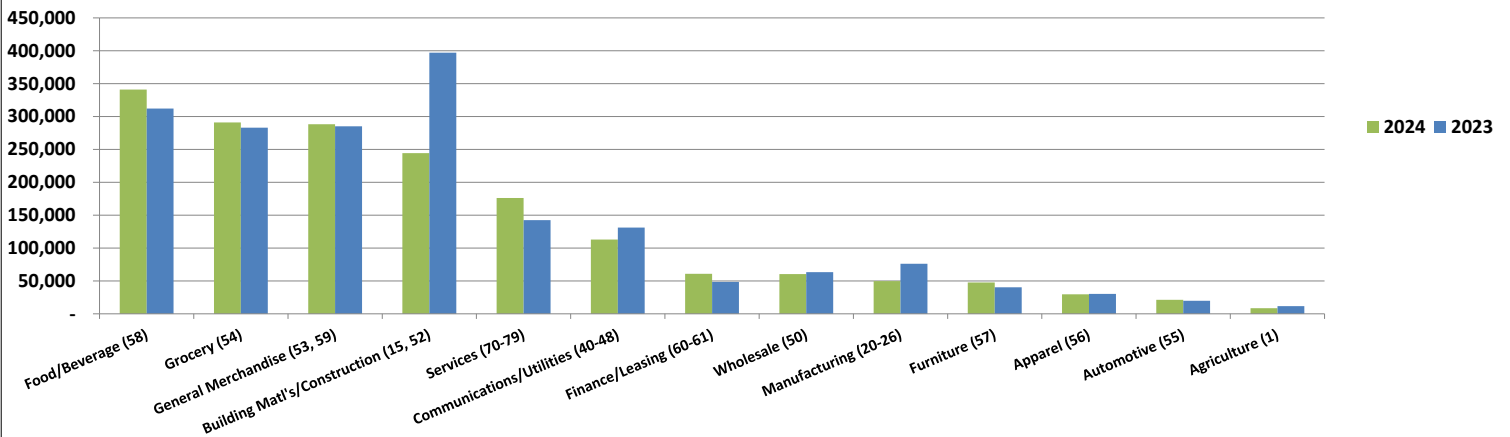
Monthly Sales Tax Revenue Comparisons by Industry (May 2024)

AREA NAME	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	% Of Total	% Change
Food/Beverage (58)	266,924	141,287	258,320	279,284	312,234	340,923	19.7%	9.2%
Grocery (54)	249,983	295,060	291,364	282,496	282,970	291,005	16.8%	2.8%
General Merchandise (53, 59)	157,816	139,062	272,714	212,496	285,213	288,305	16.6%	1.1%
Building Matl's/Construction (15, 52)	187,281	295,007	262,483	346,747	397,065	244,413	14.1%	-38.4%
Services (70-79)	101,988	43,616	98,713	116,260	142,383	176,141	10.2%	23.7%
Communications/Utilities (40-48)	117,282	69,045	78,611	93,710	131,110	112,965	6.5%	-13.8%
Finance/Leasing (60-61)	28,234	35,185	30,776	58,314	48,489	60,882	3.5%	25.6%
Wholesale (50)	23,857	4,197	34,261	47,971	63,398	60,383	3.5%	-4.8%
Manufacturing (20-26)	49,407	39,714	83,672	76,877	76,089	49,725	2.9%	-34.6%
Furniture (57)	21,386	23,746	25,877	44,252	40,283	47,653	2.8%	18.3%
Apparel (56)	8,922	7,483	12,226	13,936	30,371	29,661	1.7%	-2.3%
Automotive (55)	5,596	6,172	6,160	18,505	19,842	21,216	1.2%	6.9%
Agriculture (1)	4,493	5,144	8,619	5,758	11,583	8,561	0.5%	-26.1%
Totals	1,223,169	1,104,718	1,463,795	1,596,606	1,841,030	1,731,835		
% Of Change	8.1%	-9.7%	32.5%	9.1%	15.3%	-5.9%		

Monthly Sales Tax Comparison by Industry
to Prior Years May 2024

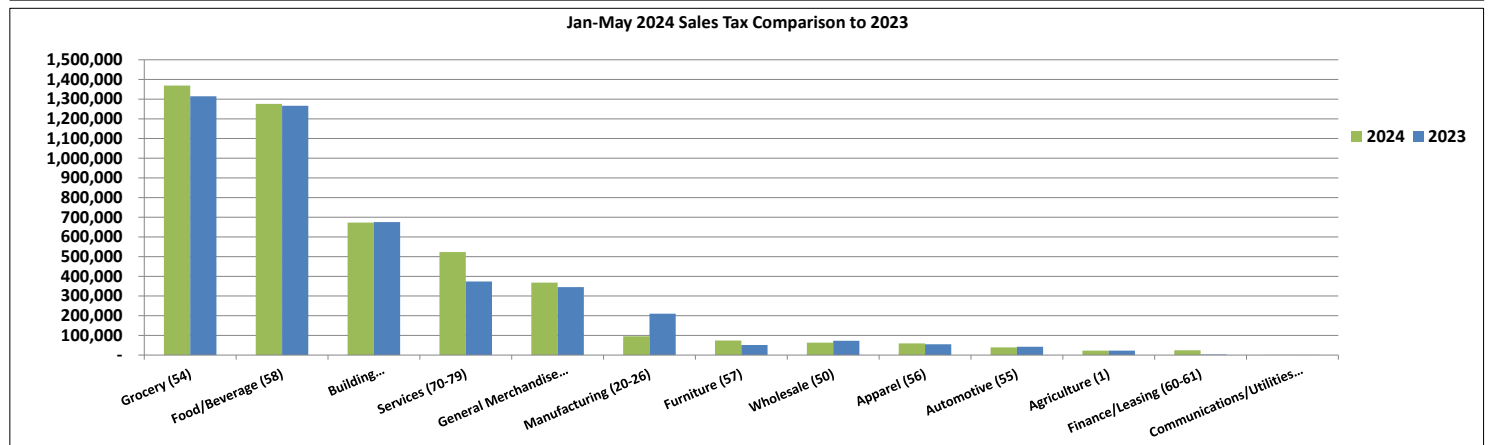
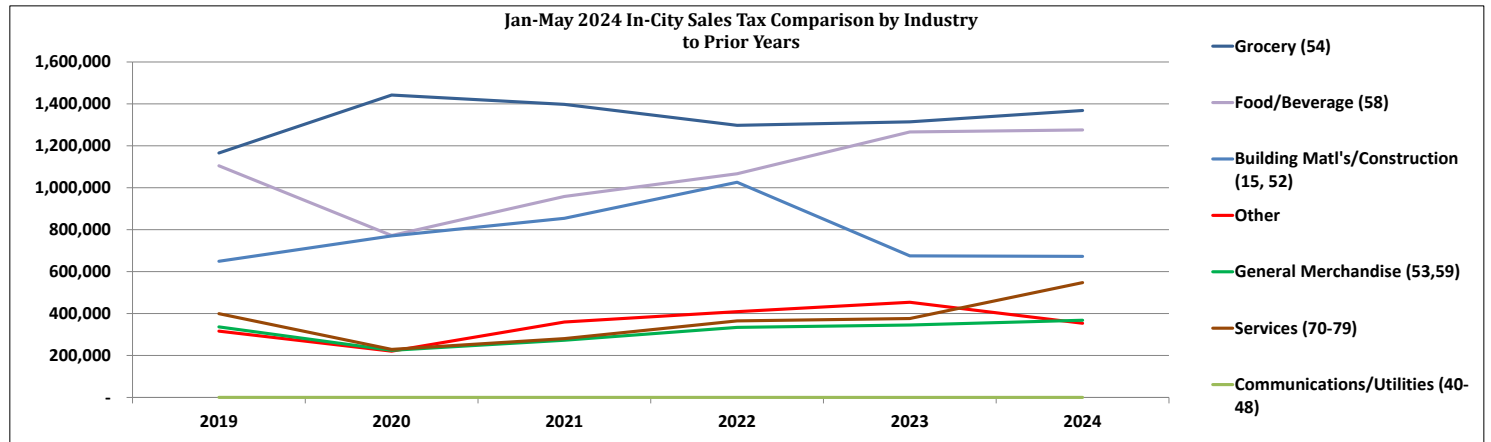


Monthly Sales Tax Comparison to May 2023



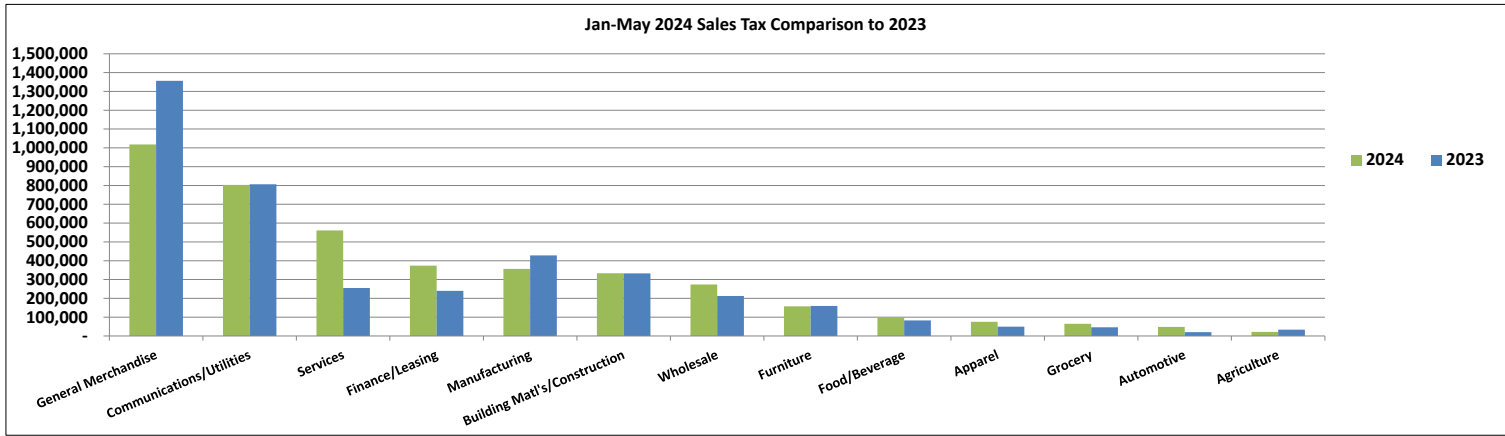
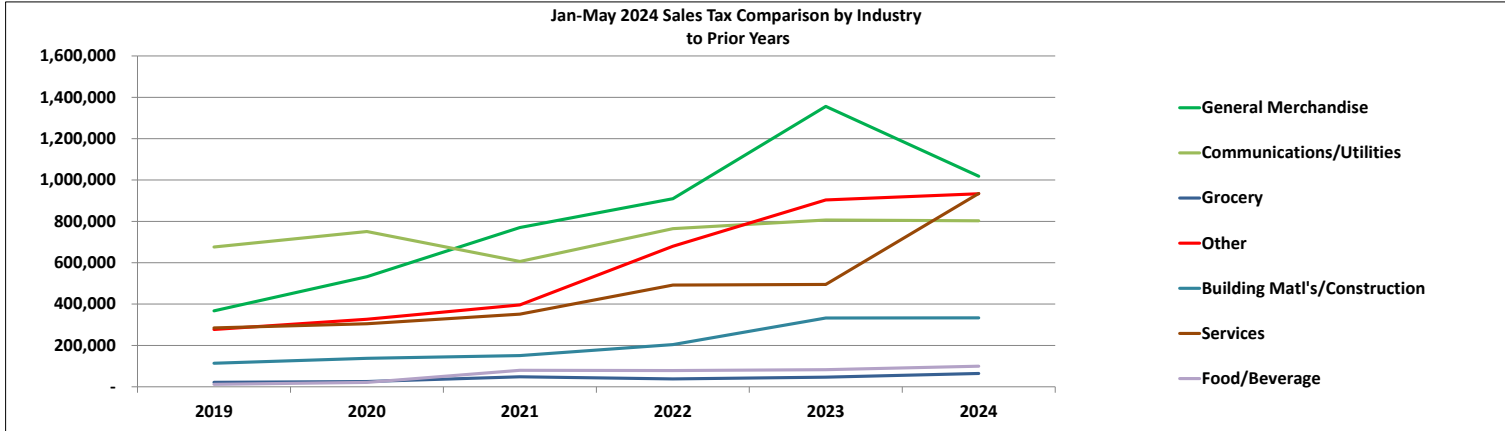
Sales Tax Revenue Comparisons by Industry - Inside City Area (Jan-May 2024)

INDUSTRY NAME	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	% Of Total	% Change
Grocery (54)	1,165,896	1,442,357	1,397,917	1,298,005	1,314,592	1,368,893	29.8%	4.1%
Food/Beverage (58)	1,105,180	772,415	958,590	1,067,000	1,266,095	1,275,938	27.8%	0.8%
Building Mat'l's/Construction (15, 52)	649,484	770,282	854,684	1,026,353	675,310	673,150	14.7%	-0.3%
Services (70-79)	383,276	254,732	276,847	360,303	373,798	523,581	11.4%	40.1%
General Merchandise (53,59)	336,560	224,763	272,954	334,072	345,448	368,255	8.0%	6.6%
Manufacturing (20-26)	153,126	78,215	181,912	182,784	210,438	95,575	2.1%	-54.6%
Furniture (57)	47,033	35,827	48,337	48,108	51,255	73,929	1.6%	44.2%
Wholesale (50)	33,385	29,840	38,753	65,231	72,865	63,325	1.4%	-13.1%
Apparel (56)	32,719	24,103	32,054	42,457	54,654	59,376	1.3%	8.6%
Automotive (55)	26,744	31,785	33,986	50,803	42,060	39,238	0.9%	-6.7%
Agriculture (1)	23,261	20,986	24,628	20,003	22,713	22,246	0.5%	-2.1%
Finance/Leasing (60-61)	16,447	(25,555)	3,731	4,597	2,732	24,164	0.5%	784.5%
Communications/Utilities (40-48)	302	231	129	129	118	119	0.0%	0.7%
Totals	3,973,413	3,659,981	4,124,522	4,499,845	4,432,078	4,587,788		
% Of Change	-4.8%	-7.9%	12.7%	9.1%	-1.5%	3.5%		



Sales Tax Revenue Comparisons by Industry - Outside City Area (Jan- May 2024)

INDUSTRY NAME	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	% Of Total	% Change
General Merchandise	397,050	367,228	532,492	770,311	909,639	1,356,088	1,018,201	24.3%	-24.9%
Communications/Utilities	630,557	676,083	751,178	606,122	765,071	806,591	802,963	19.2%	-0.4%
Services	79,320	126,932	120,676	190,406	264,979	255,078	561,236	13.4%	120.0%
Finance/Leasing	144,409	157,797	184,427	160,957	227,108	240,028	373,767	8.9%	55.7%
Manufacturing	46,026	102,548	84,983	103,128	271,118	428,307	356,772	8.5%	-16.7%
Building Matl's/Construction	99,120	113,851	137,436	151,227	203,948	332,587	333,390	8.0%	0.2%
Wholesale	116,038	85,924	109,427	179,170	176,185	212,558	273,998	6.5%	28.9%
Furniture	82,572	77,818	110,968	83,053	162,458	159,689	157,835	3.8%	-1.2%
Food/Beverage	4,729	11,875	20,993	79,842	78,728	82,929	99,600	2.4%	20.1%
Apparel	6,883	9,438	17,707	20,561	28,743	49,588	75,552	1.8%	52.4%
Grocery	13,896	21,636	25,146	48,505	37,931	46,457	64,426	1.5%	38.7%
Automotive	16	409	3	26	17,260	20,134	48,014	1.1%	138.5%
Agriculture	1,678	1,015	3,309	9,886	24,077	33,545	21,383	0.5%	-36.3%
Totals	1,622,294	1,752,554	2,098,745	2,403,195	3,167,245	4,023,579	4,187,137		
% Of Change	17.3%	8.0%	19.8%	14.5%	31.8%	27.0%	4.1%		



CITY OF LOUISVILLE
Revenue History by Industry (Jan - May 2024)

	2019	% Var	2020	% Var	2021	% Var	2022	% Var	2023	% Var	2024	% Var	% of Total
Services	684,452	4.4%	534,280	-21.9%	631,941	18.3%	856,987	35.6%	871,635	1.7%	1,482,748	70.1%	16.9%
Grocery	1,187,531	-9.0%	1,467,503	23.6%	1,446,423	-1.4%	1,335,936	-7.6%	1,361,049	1.9%	1,433,319	5.3%	16.3%
Merchandise	703,788	-11.7%	757,255	7.6%	1,043,265	37.8%	1,243,711	19.2%	1,701,536	36.8%	1,386,456	-18.5%	15.8%
Food/Beverage	1,117,055	2.6%	793,408	-29.0%	1,038,432	30.9%	1,145,728	10.3%	1,349,024	17.7%	1,375,538	2.0%	15.7%
All Other	593,421	2.4%	547,153	-7.8%	755,495	38.1%	1,089,226	44.2%	1,357,806	24.7%	1,287,242	-5.2%	14.7%
Bldg Materials	763,334	3.3%	907,718	18.9%	1,005,911	10.8%	1,230,301	22.3%	1,007,897	-18.1%	1,006,540	-0.1%	11.5%
Comm/Util.	676,385	7.0%	751,409	11.1%	606,251	-19.3%	765,200	26.2%	806,709	5.4%	803,081	-0.4%	9.2%
	5,725,967	-1.2%	5,758,726	0.6%	6,527,717	13.4%	7,667,090	17.5%	8,455,656	10.3%	8,774,925	3.8%	

