QUARTERLY SALES TAX REVENUE BY CATEGORY

This report shows sales tax revenues generated during the quarter (collected Aug - Oct) to demonstrate taxable retail activity by business category.

### 3rd Quarter Revenues by Category

<table>
<thead>
<tr>
<th>Category Description</th>
<th>2018</th>
<th>2019</th>
<th>% of Total</th>
<th>Annual Change</th>
<th>5-Year Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Motor Vehicles - new and used auto dealerships, auto parts and accessories, tire distributors and repair shops.</td>
<td>2,066,104</td>
<td>2,286,467</td>
<td>18.3%</td>
<td>10.7%</td>
<td>30.8%</td>
</tr>
<tr>
<td>(2) Miscellaneous Retail - furniture, electronics &amp; appliances, sporting goods, clothing &amp; accessories and other specialty retail stores.</td>
<td>2,063,403</td>
<td>2,112,868</td>
<td>16.9%</td>
<td>2.4%</td>
<td>7.3%</td>
</tr>
<tr>
<td>(3) Construction Industry - building materials, contractors and construction equipment.</td>
<td>2,079,136</td>
<td>2,112,867</td>
<td>16.4%</td>
<td>-1.7%</td>
<td>34.3%</td>
</tr>
<tr>
<td>(4) General Merchandise - department stores, warehouse clubs and superstores.</td>
<td>1,752,180</td>
<td>1,763,877</td>
<td>14.1%</td>
<td>0.7%</td>
<td>12.5%</td>
</tr>
<tr>
<td>Other: Restaurants and Bars</td>
<td>1,592,546</td>
<td>1,653,507</td>
<td>13.2%</td>
<td>3.8%</td>
<td>22.2%</td>
</tr>
<tr>
<td>(5) Grocery, Convenience and Drug Stores - sales tax generated on taxable transactions only; food for home consumption, prescription medications and gasoline are all exempt from sales tax.</td>
<td>586,115</td>
<td>615,219</td>
<td>4.9%</td>
<td>5.0%</td>
<td>41.6%</td>
</tr>
<tr>
<td>(6) Taxable Utilities - telecommunication, cable and commercial utilities. Residential utilities are exempt from sales tax.</td>
<td>566,424</td>
<td>550,225</td>
<td>4.4%</td>
<td>-2.9%</td>
<td>-10.8%</td>
</tr>
<tr>
<td>Hotels</td>
<td>523,575</td>
<td>532,182</td>
<td>4.3%</td>
<td>1.6%</td>
<td>30.6%</td>
</tr>
<tr>
<td>Liquor Stores</td>
<td>314,268</td>
<td>301,600</td>
<td>2.4%</td>
<td>-4.0%</td>
<td>12.8%</td>
</tr>
<tr>
<td>(7) Oil and Gas Extraction - sales tax remitted by support companies and suppliers of the oil and gas extraction industry. Use tax remitted by this industry is not included in this amount.</td>
<td>248,774</td>
<td>123,636</td>
<td>1.0%</td>
<td>-50.3%</td>
<td>-56.3%</td>
</tr>
<tr>
<td>Other: Other</td>
<td>326,608</td>
<td>362,867</td>
<td>2.9%</td>
<td>11.1%</td>
<td>51.3%</td>
</tr>
<tr>
<td>(8) Aviation Industry</td>
<td>76,825</td>
<td>63,644</td>
<td>0.5%</td>
<td>-17.2%</td>
<td>-31.8%</td>
</tr>
<tr>
<td>Miscellaneous Leasing Companies</td>
<td>51,570</td>
<td>50,254</td>
<td>0.4%</td>
<td>-2.6%</td>
<td>-37.2%</td>
</tr>
<tr>
<td>Miscellaneous Other</td>
<td>30,933</td>
<td>34,358</td>
<td>0.3%</td>
<td>11.1%</td>
<td>-17.2%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$ 12,278,461</strong></td>
<td><strong>$ 12,493,646</strong></td>
<td><strong>100.0%</strong></td>
<td><strong>1.8%</strong></td>
<td><strong>17.6%</strong></td>
</tr>
</tbody>
</table>

### 3rd Quarter Gains and Losses by Category

#### 3rd Quarter Sales Tax Revenues

- **Motor Vehicles**: 18.3% increase compared to 2018, 30.8% over 5 years.
- **Miscellaneous Retail**: 16.9% increase compared to 2018, 7.3% over 5 years.
- **Construction Industry**: 16.4% increase compared to 2018, 34.3% over 5 years.
- **General Merchandise**: 14.1% increase compared to 2018, 12.5% over 5 years.
- **Restaurants and Bars**: 13.2% increase compared to 2018, 22.2% over 5 years.
- **Grocery, Convenience and Drug Stores**: 4.9% increase compared to 2018, 41.6% over 5 years.
- **Taxable Utilities**: 4.4% increase compared to 2018, 10.8% over 5 years.
- **Hotels**: 4.3% increase compared to 2018, 22.2% over 5 years.
- **Liquor Stores**: 2.4% increase compared to 2018, 37.2% over 5 years.
- **Oil and Gas Extraction**: 1.0% increase compared to 2018, 56.3% over 5 years.
- **Business to Business**: 4.1% increase compared to 2018, 51.3% over 5 years.

#### 3rd Quarter Gains and Losses by Category

- **Annual Trend**
- **5-Year Trend**

Category Descriptions:

1. **Motor Vehicles**: new and used auto dealerships, auto parts and accessories, tire distributors and repair shops.
2. **Miscellaneous Retail**: furniture, electronics & appliances, sporting goods, clothing & accessories and other specialty retail stores.
3. **Construction Industry**: building materials, contractors and construction equipment.
4. **General Merchandise**: department stores, warehouse clubs and superstores.
5. **Grocery, Convenience and Drug Stores**: sales tax generated on taxable transactions only; food for home consumption, prescription medications and gasoline are all exempt from sales tax.
6. **Taxable Utilities**: telecommunication, cable and commercial utilities. Residential utilities are exempt from sales tax.
7. **Oil and Gas Extraction Industries**: SALES TAX ONLY remitted by support companies and suppliers of the oil and gas extraction industry. Use tax remitted by this industry is not included in this amount.
8. **Business to Business**: companies that sell directly to businesses (software, equipment, supplies, furniture).
This report shows sales tax revenues generated during the quarter (collected Aug - Oct) to demonstrate taxable retail activity by business category.

**Sales Tax Districts**

1. Highway 6 & 50 from 1st and Grand to Fruita.
2. Mesa Mall and 24 Road Corridor North to I-70 Business Loop.
3. North Avenue from 1st Street to I70B.
4. Horizon Drive, Airport and Northern Industrial.
5. Downtown District: 1st Street to 7th Street and Belford Avenue South to Pitkin.
7. Southern Industrial and Riverside Parkway: South of Highway 6 & 50, Downtown District and I70B to the Colorado River.
8. Patterson Road from 24 Road to I70B.
10. I70B from Downtown to Interstate 70.
11. Highway 50 from 5th Street Bridge East.
12. Orchard Avenue and Metro: South of Patterson Road and North of I70B and 6 & 50, excluding North Avenue and Downtown District.
13. Highway 340 Corridor from Colorado River to Fruita.
14. Area Wide Collections: taxable transactions not limited to one area (taxable utilities, financing companies, etc.).