Retail Trade Analysis Report
Fiscal Year 2016

Centerville
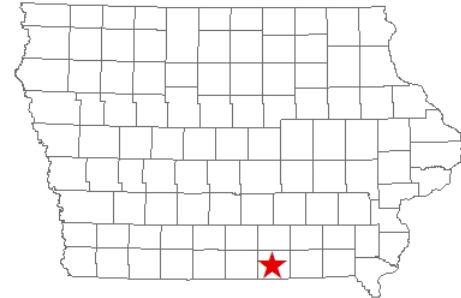
Iowa State University
Department of Economics

About Centerville:

- Centerville is located within Appanoose County, Iowa.

- Centerville is not contained within any of Iowa's metropolitan or micropolitan statistical areas.

- Centerville recorded a total population of 5,528 residents in the 2010 Census, including 126 residents in group quarters such as skilled nursing facilities and group homes.
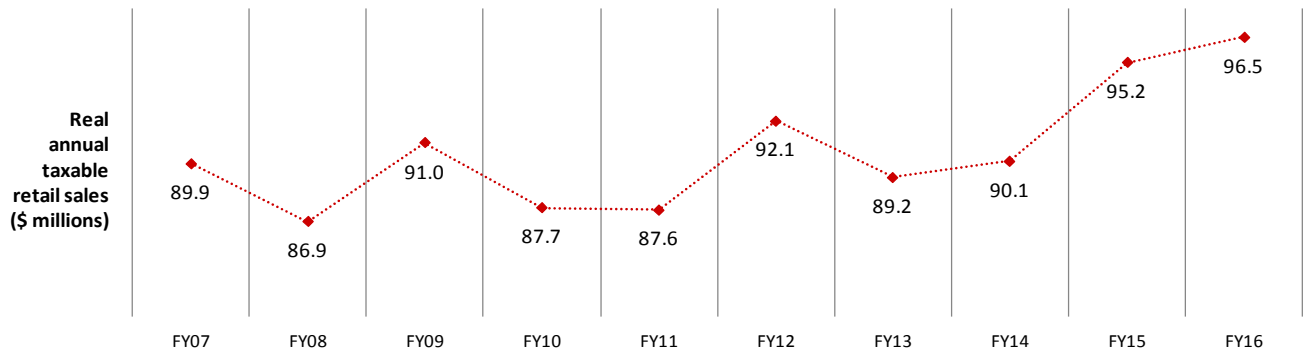
Overview

This report examines local retail sales and related economic trends in Centerville, Iowa, using a variety of comparative performance measures.

The retail analysis is based on state-reported sales of goods and services that are subject to Iowa's statewide sales tax. Please refer to the Data Notes section for detailed information about the types of retail activity included in taxable sales. The data notes also include definitions and guidelines for interpreting retail measures and other indicators in this report.

Except where otherwise noted, retail sales data for preceding years have been adjusted for inflation and are stated in Fiscal Year 2016 dollar equivalents. The 2016 fiscal year began on July 1, 2015, and ended on June 30, 2016.

Key Retail Indicators for Centerville

Centerville	FY2015	FY2016	% Change	
Real total taxable sales ($)	95,181,014	96,487,502	1.4%	▲
Number of reporting firms (annualized)	273	279	2.2%	▲
Population	5,396	5,364	-0.6%	▼
Average sales per capita ($)	17,639	17,988	2.0%	▲
Average sales per firm ($)	348,329	345,524	-0.8%	▼

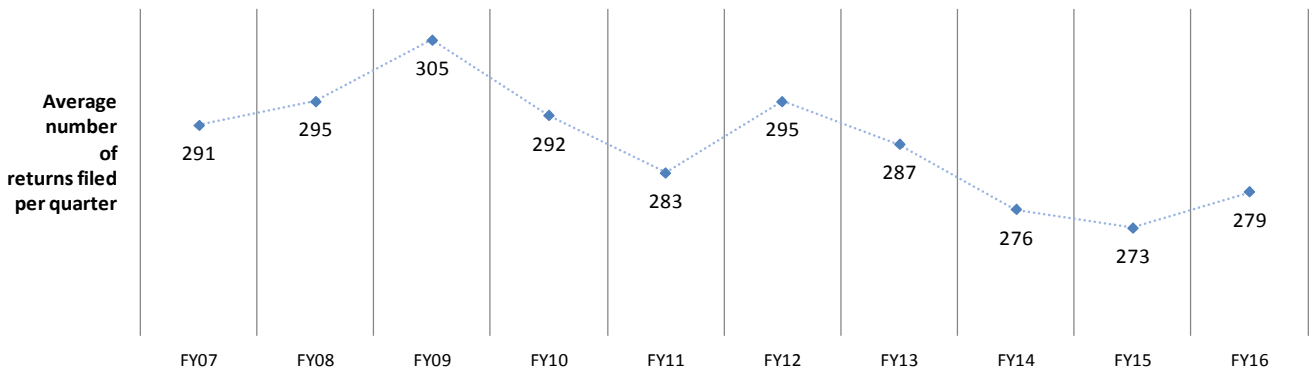*No distinctions are made between households and group quarters residents in the calculation of per capita sales and related indicators.*

Issued April, 2017

Real Total Taxable Sales in Centerville

Real annual taxable retail sales ($ millions)

FY07: 89.9
FY08: 86.9
FY09: 91.0
FY10: 87.7
FY11: 87.6
FY12: 92.1
FY13: 89.2
FY14: 90.1
FY15: 95.2
FY16: 96.5

Annualized Number of Reporting Firms in Centerville

Average number of returns filed per quarter

FY07: 291
FY08: 295
FY09: 305
FY10: 292
FY11: 283
FY12: 295
FY13: 287
FY14: 276
FY15: 273
FY16: 279

Taxable Retail Sales Per Capita

Real Sales Per Capita ($)

	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Centerville	15,835	15,535	16,396	15,854	15,845	16,778	16,409	16,614	17,639	17,988
State of Iowa	12,154	12,260	12,216	11,445	11,524	11,759	11,619	11,743	12,126	12,281
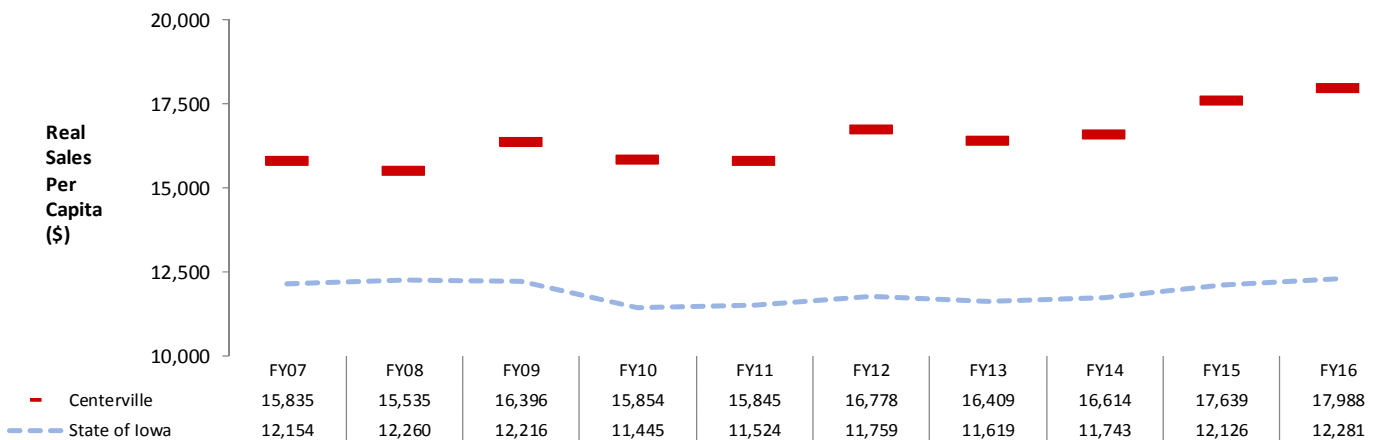
Population

Population change is a key factor influencing local retail sales performance. From one year to the next, area population gains or losses alter the number of potential shoppers in the region. In the longer term, population trends reflect the general economic climate of the region. Population growth suggests a more favorable retail environment, while population decline may be an indication of area economic stress.

The top chart at right shows annual population estimates for Centerville, Appanoose County and the state indexed to baseline values from ten years ago. The population in any given year is expressed in percentage terms compared to the base year population.

The middle chart at right compares population change in Centerville to the trend for similarly-sized cities in Iowa. See Pages 20-22 for a list of cities included in the peer group for Centerville.

Average Wages

The local demand for retail goods and services also depends on the income level of area residents. Major sources of personal income include wages and salaries, returns to proprietors, investment income, and government transfer payments. Wages and salaries comprise the majority of personal income and provide the most stable indicator of local conditions. The chart at right illustrates recent, inflation-adjusted average earnings per wage and salary job in Appanoose County and the state.

Population Trends
(Annual estimates as a percentage of 2007 population)

Centerville ——— Appanoose County ········· State of Iowa – – –
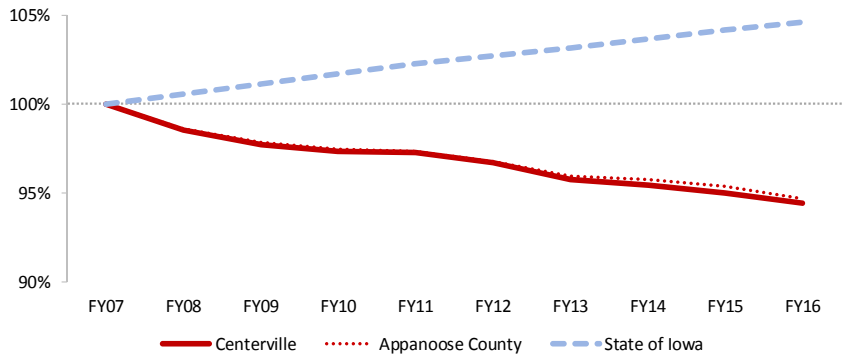
Population Trend for Peer Cities
(Annual estimates as a percentage of 2007 population)

Centerville ——— Peer Group Average – – –

Real Wages and Salaries Per Job ($)

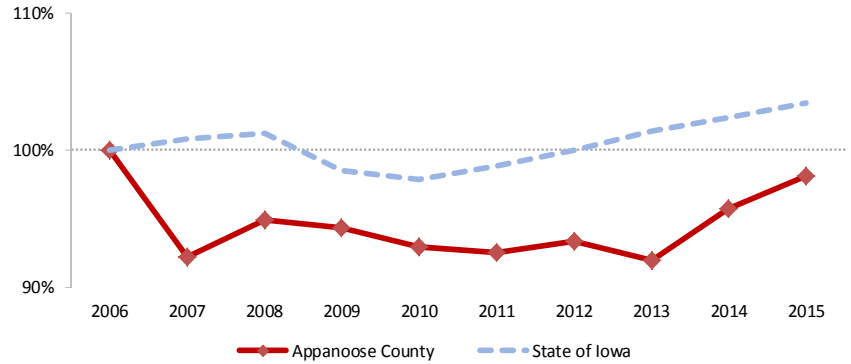Appanoose County ——— State of Iowa – – –
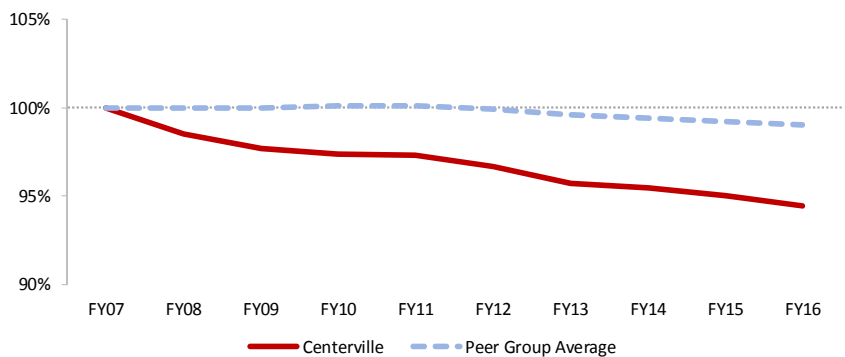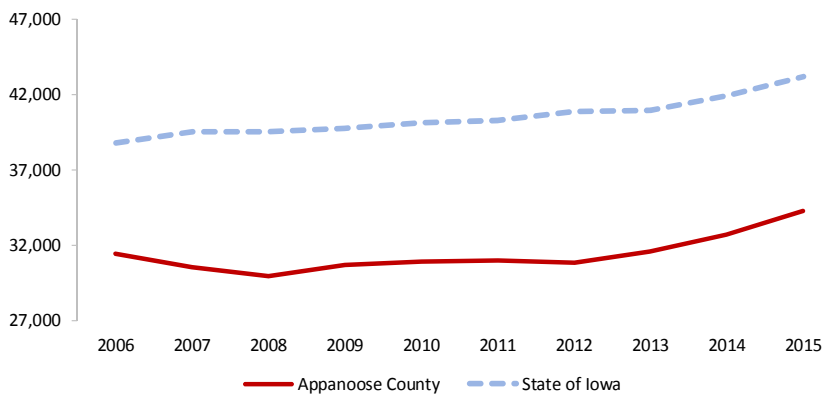
Employment

Area job growth creates earnings opportunities for current residents and also helps to attract new residents to the region. Conversely, lagging employment growth rates may indicate a decline in the region's competitive strength.
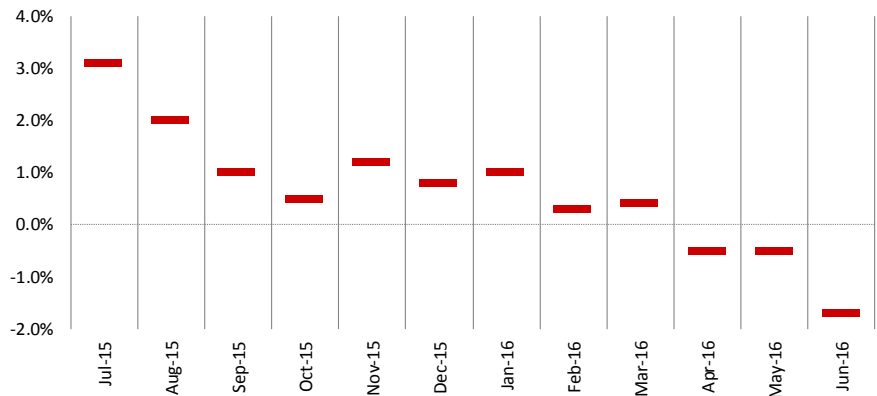
The chart at top right shows the 10-year trend in wage and salary employment in Appanoose County. Each year's employment, which counts full-time and part-time jobs equally, is expressed as a percentage of baseline year employment. The statewide trend is included for comparison.

The middle chart shows more recent job gains and losses in Appanoose County. The chart illustrates the percentage gain or loss in jobs during Fiscal Year 2016 on a month-by-month basis, with each month's employment compared to the same month in the prior fiscal year.

Unemployment

Rising or persistently high levels of unemployment may contribute to household economic stress within the region and may ultimately reduce aggregate household spending levels.

The chart at right shows recent Appanoose County and statewide unemployment rate trends. The unemployment rate is defined as the percentage of the labor force that is unemployed but actively seeking work.

Employment Trends
(Annual employment as a percentage of 2006 employment)
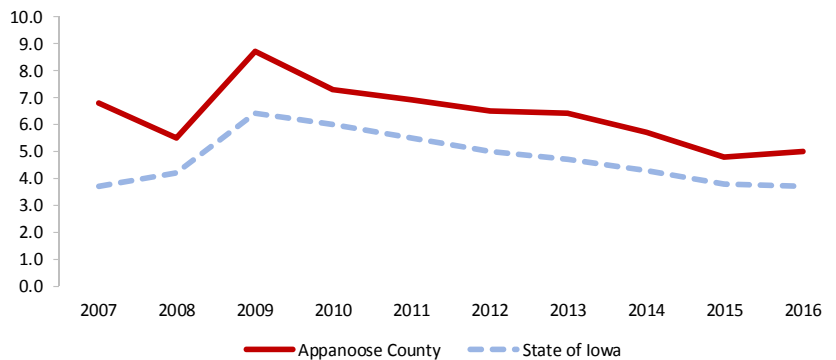

Recent Job Gains or Losses: Appanoose County

Unemployment Rate
(Unemployed percentage of the labor force)

Peer Group Analysis

Iowa's 946 cities vary in the level and types of retail activity they can support. A given city's retail prospects depend not only on its own population size, but also on the urbanization patterns and competitive characteristics of the surrounding area. With no two of Iowa's cities exactly alike in these respects, how might a particular community benchmark its own retail performance? Peer group analysis, which involves comparisons among a group of cities sharing similar characteristics, can provide a reasonable basis for evaluating local retail performance.

In general, retail sector size and diversity tends to increase with community size and population density of the surrounding area. Metropolitan cities, for example, have access to a large pool of potential customers living within a geographically concentrated area, allowing them to offer a wider range of retail goods and services than most smaller communities can support. The diversity of their retail offerings tends to attract non-resident shoppers from a broad geographic area, often at the expense of smaller communities in outlying areas. In contrast, small communities located in remote, rural locations tend to have retail sectors that serve primarily local markets.

This retail analysis report assigns all cities in Iowa to peer groups based on their population size and the urbanization characteristics of their host county. The peer groups are listed in the following table, with the relevant peer group for Centerville highlighted in blue (see Pages 20-22 for a complete list of member cities by peer group). The chart at the bottom of this page illustrates the comparative sales performance for all of the city peer groups during Fiscal Year 2016.

Peer Group Definitions

Peer Group	City Population Size	Metropolitan Status of the County	Number of Cities	% of State Taxable Sales
Group 1	10,000 or greater	Core county of a metropolitan statistical area (MSA)	21	60.0%
Group 2	10,000 or greater	Non-core MSA county or non-metropolitan county	17	12.7%
Group 3	**2,500 to 9,999**	**Non-metropolitan county**	**62**	**11.7%**
Group 4	2,500 to 9,999	Metropolitan county	33	5.1%
Group 5N	500 to 2,499	Non-metropolitan county, not adjacent to a MSA	102	2.7%
Group 5A	500 to 2,499	Non-metropolitan county, adjacent to a MSA	117	2.7%
Group 6	500 to 2,499	Metropolitan county	105	2.6%
Group 7	250 to 499	Any county	176	1.1%
Rest of State		Any county		1.5%

Average Sales Per Capita by City Peer Group, FY 2016

| State of Iowa $12,280	Group 1 $18,150	Group 2 $16,490	Group 3 $14,880	Group 4 $9,970	Group 5N $9,530	Group 5A $7,960	Group 6 $7,690	Group 7 $7,250	Rest of state $850

Expected Range for Local Sales Per Capita

The chart at right compares sales levels in Centerville to a range of "expected," or typical, values for cities in its peer group.

The blue rectangles illustrate the range of expected values, defined as any value between the 25th to the 75th percentile values for the peer group in each year.

The red dashes show the actual per capita sales performance by Centerville.

In Fiscal Year 2016, per capita sales in Centerville were above the expected range.

Expected and Actual Sales Per Capita ($)

Legend: ☐ Expected Range ▬ Centerville
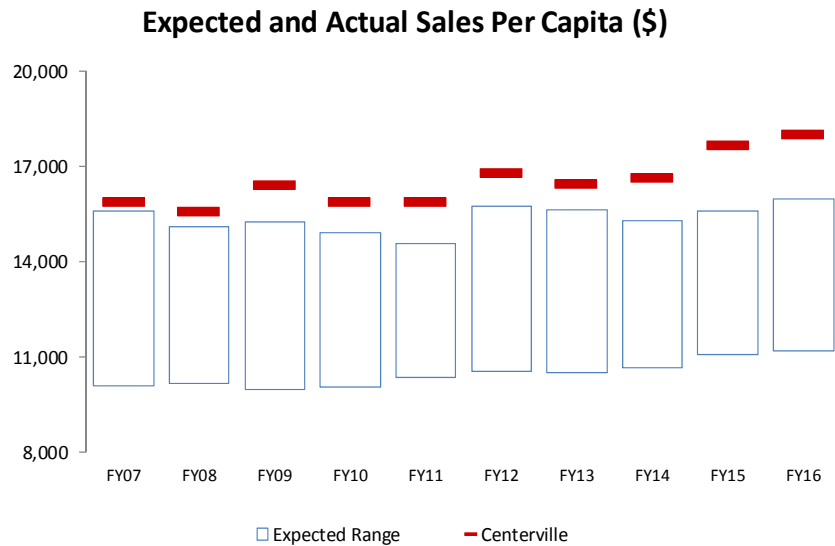
Top 10 Peer Group Cities Ranked by Sales Per Capita

Among the 62 peer cities reporting data in the most recent fiscal year, Centerville ranked number 13 in per capita sales.

The peer group's top performers, measured by their average sales per capita in Fiscal Year 2016, are listed in the chart at right.

Sales levels in some cities may be inflated by the presence of a regional utility or other regional retail anomaly that may not be replicable in other communities. In general, values exceeding the peer group average by two or more standard deviations should be viewed with caution. Any such cities are indicated at right with an asterisk (*).

Average Sales Per Capita ($), FY2016

Peer Group Top 10	
*West Burlington	71,943
*Williamsburg	38,135
Spirit Lake	31,319
Bloomfield	23,640
Decorah	23,336
Algona	21,259
Sioux Center	20,380
Iowa Falls	19,446
Atlantic	18,914
New Hampton	18,287
Peer Group Average	14,876
Centerville	17,988
State of Iowa	12,281
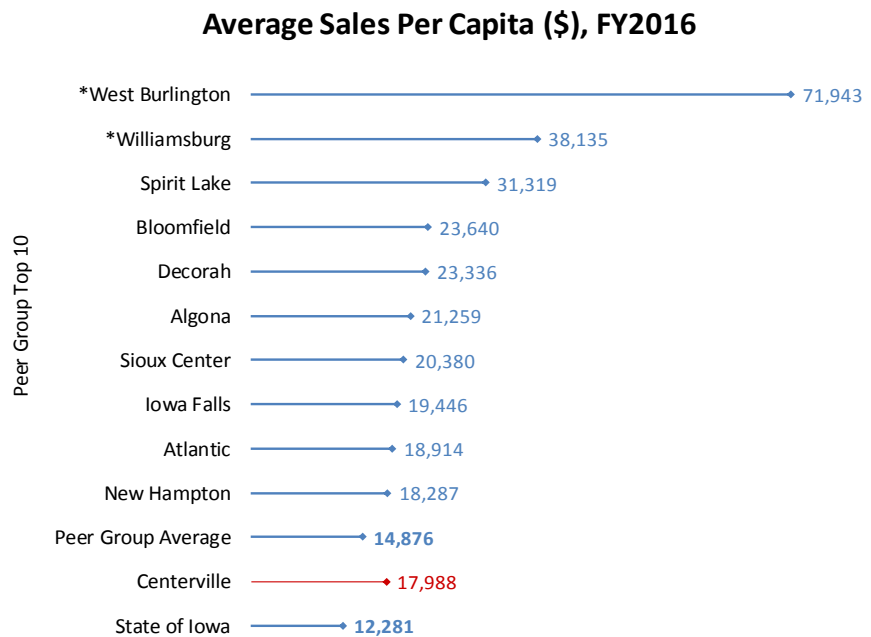
See Pages 20-22 for a complete listing of cities by peer group.

Pull Factor Analysis

This section introduces three related measures for assessing retail sales performance: trade surplus or leakage, trade area capture, and the pull factor ratio. All three measures are based on a hypothetical "self-sufficiency" level of sales at which the city's retail sector satisfies all of the retail needs of its own residents. This hypothetical sales value might also be viewed as "break-even" level where any sales lost from non-local spending by residents are exactly offset by sales to non-residents.

Trade Surplus or Leakage

Trade surplus or leakage measures the dollar difference between the city's actual sales and the total sales it could generate if residents satisfied all their retail needs locally, i.e. its self-sufficiency or breakeven sales level. Sales above the breakeven level imply a net surplus arising from sales to non-residents. Leakage, or sales below the breakeven level, suggests that local residents' spending outside the city exceeds local firms' sales to non-residents.

Below are trade surplus or leakage estimates for Centerville. To estimate the breakeven level of sales, the dollar amount of statewide average per capita spending on taxable goods and services is adjusted up or down by a factor that reflects local income characteristics, and is then multiplied by the city's population size. The breakeven sales target represents an estimate of Centerville residents' total spending on taxable goods and services that are purchased anywhere within Iowa.
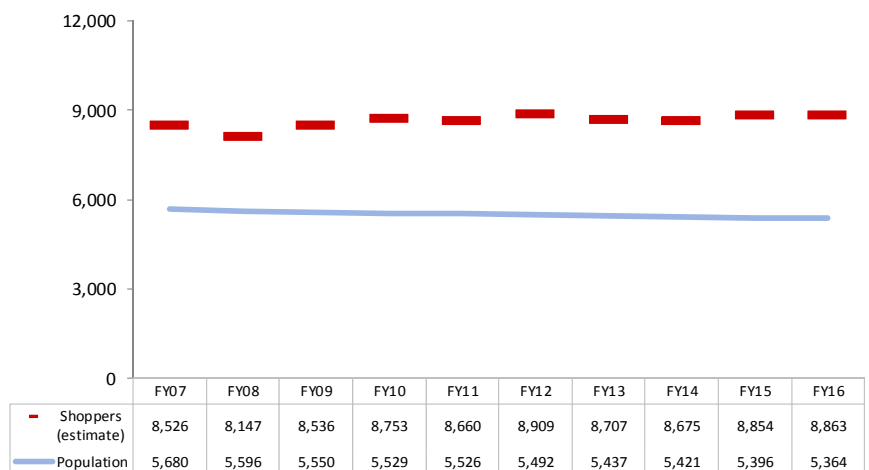
Centerville Breakeven Analysis	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Statewide average per capita spending ($)	12,154	12,260	12,216	11,445	11,524	11,759	11,619	11,743	12,126	12,281
x Local income adjustment	0.87	0.87	0.87	0.87	0.88	0.88	0.88	0.88	0.89	0.89
= Average spending (anywhere) by residents ($)	10,550	10,671	10,661	10,014	10,110	10,343	10,247	10,383	10,750	10,887
x City population estimate	5,680	5,596	5,550	5,529	5,526	5,492	5,437	5,421	5,396	5,364
= Breakeven sales target ($000s)	59,924	59,714	59,167	55,369	55,868	56,805	55,712	56,284	58,004	58,398
City actual sales ($000s)	89,945	86,932	91,000	87,656	87,557	92,144	89,217	90,064	95,181	96,488
Surplus estimate ($000s)	30,021	27,218	31,833	32,287	31,690	35,339	33,504	33,780	37,177	38,089
Leakage estimate ($000s)	-	-	-	-	-	-	-	-	-	-

Trade Area Capture

The extent of a city's "trade area" can be approximated by estimating the number of customers whose annual retail needs it satisfies. If that number exceeds the resident population, the city's geographic trade area likely extends beyond its borders. If below, the city's trade area likely overlaps or is subsumed by that of a nearby community.

Trade area capture is estimated by dividing the city's actual total sales by the expected average, annual retail requirements of its residents. The chart at right illustrates the city's trade area capture in relation to its population size.

Estimated Trade Area Capture
(annualized number of shoppers)

	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Shoppers (estimate)	8,526	8,147	8,536	8,753	8,660	8,909	8,707	8,675	8,854	8,863
Population	5,680	5,596	5,550	5,529	5,526	5,492	5,437	5,421	5,396	5,364

The Pull Factor Ratio

A city's pull factor ratio is calculated by dividing its trade area capture measure by its resident population.

A pull factor ratio equal to 1.0 suggests that the city's merchants are just satisfying the retail demands of local residents. This is equivalent to the "break even" sales level where the city is experiencing neither a surplus or leakage of sales.

A pull factor ratio greater than 1.0 suggests that the city's merchants are attracting shoppers from outside the city. For example, a city whose retail customer base is 25 percent larger than its population would have a pull factor of 1.25.

A pull factor ratio less than 1.0 indicates that the city's retail sector cannot satisfy all of the retail needs of its own residents.

Pull factor ratios may vary widely from one city to the next, even among cities in the same peer group. For any particular city, a comparison with the peer group's median pull factor value provides a reasonable performance benchmark.

The chart below shows recent trends in pull factor ratios for Centerville and its peer group. The city's pull factor values are indicated with red circles.
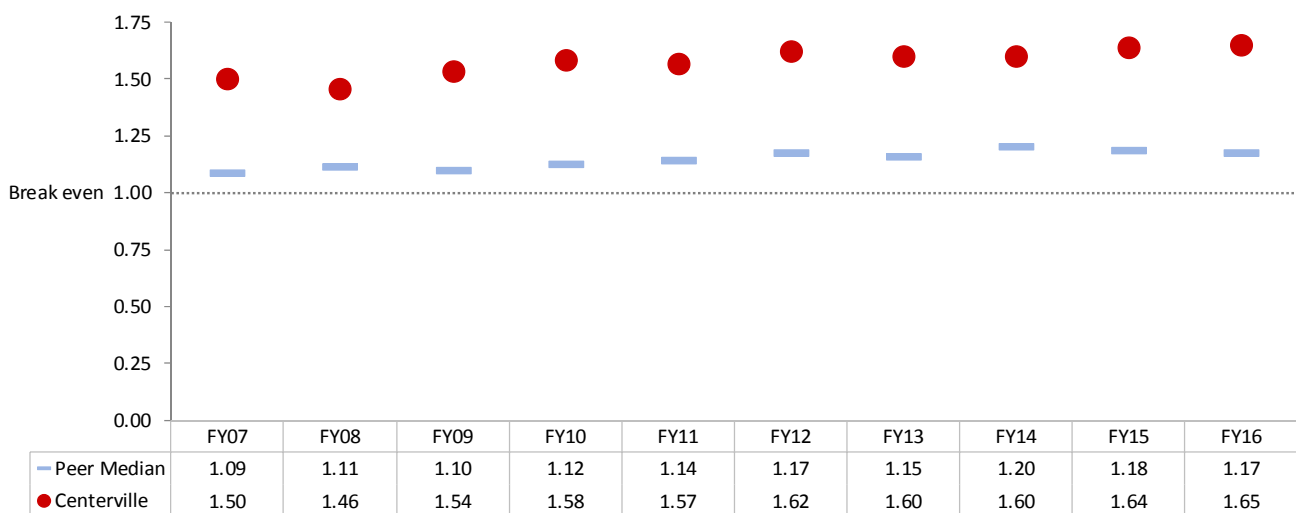
The blue dashes indicate the median pull factor for the peer group in each year. If the city's pull factor exceeds the group median, it ranks among the top half of its peer group. If its pull factor is below the median value, then it ranks among the bottom half of cities in its peer group.

Caution is urged in the interpretation of pull factors, especially for smaller communities.

For example, a high pull factor doesn't necessarily indicate retail self-sufficiency across all categories of retail sales. A city's pull factor could be inflated by the presence of one or more retail establishments that serve as a regional draw in a particular sales category, even if the city is experiencing substantial leakage of sales in other retail categories.

Similarly, a low pull factor does not necessarily suggest untapped sales potential in the local retail sector. Most small cities should expect to lose a at least a fraction of their residents' spending to larger trade centers.

Pull Factor Comparison With Peer Group

|	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
— Peer Median	1.09	1.11	1.10	1.12	1.14	1.17	1.15	1.20	1.18	1.17
● Centerville	1.50	1.46	1.54	1.58	1.57	1.62	1.60	1.60	1.64	1.65

Regional Competition

Communities within a region compete with each other for shares of overall regional economic activity. This section explores some of the competitive forces at work in the area surrounding Centerville. First, the distribution of trade among cities in Appanoose County is assessed. Next, important interactions with surrounding cities and counties are examined using data on worker commuting flows. Finally, retail trade patterns in the broader region are illustrated by comparing average per capita sales and pull factor ratios for nearby cities and counties.
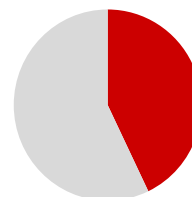
Role Within the County

The relative contributions of Centerville as a trade and population center within Appanoose County are illustrated at right. The left-most chart shows the percentage of Appanoose County taxable sales occurring within the city of Centerville. The right-most chart displays the percentage of Appanoose County residents who live within Centerville.

**Centerville Percentage Shares
of Appanoose County Totals**
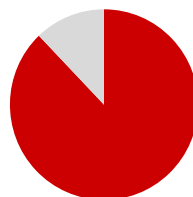
Taxable Sales, 88%   Population, 43%

Other Trade and Population Centers Within the County

The table at right lists cities in Appanoose County with reported taxable sales activity during Fiscal Year 2016. Data for cities with 10 or fewer permit-holders filing sales tax returns are suppressed. Sales amounts for those smaller jurisdictions are included within the "other areas in county" values.

Amounts shown for each city reflect the population and reported sales for the city as a whole, regardless of whether it crosses into a neighboring county. Any cities with reporting firms that fall within a neighboring county are indicated with an asterisk (*), and the neighboring county's portion of sales, if any, are noted below the table.

**Appanoose County Jurisdictions Reporting
Taxable Retail Sales in FY 2016**

Area Name	Population	Average # Filers	Sales $millions
Appanoose Total	**12,507**	**407**	**109.8**
Centerville	5,364	279	96.5
Cincinnati	343	17	0.7
Moravia	642	51	10.4
Moulton	584	27	1.3
Other areas in Appanoose County		34	1.0

Commuting Patterns

Regional commuting flows represent possible sources of sales surplus or leakage for the local retail sector. Worker inflows from neighboring communities help to expand the potential customer base. When residents commute elsewhere for work, the likelihood that they will shop locally, especially during traditional business hours, decreases.

The city's overall rate of out-commuting is compared to the average for similarly-sized cities below. The rates express the percentage of working residents who commute somewhere outside the city for work.

Worker Out-Commuting Rates

Centerville	61.8%
Peer Cities	61.1%

Centerville Commuting Summary, 2014

Workplace

Residence	Centerville	+ Elsewhere	Local = Jobholders
Centerville	982	1,592	2,574
+ Elsewhere	2,135		
= Local Jobs	3,117		

The table above describes local employment, workforce size, and area employment flows by residence and workplace locations for wage and salary workers in the region.
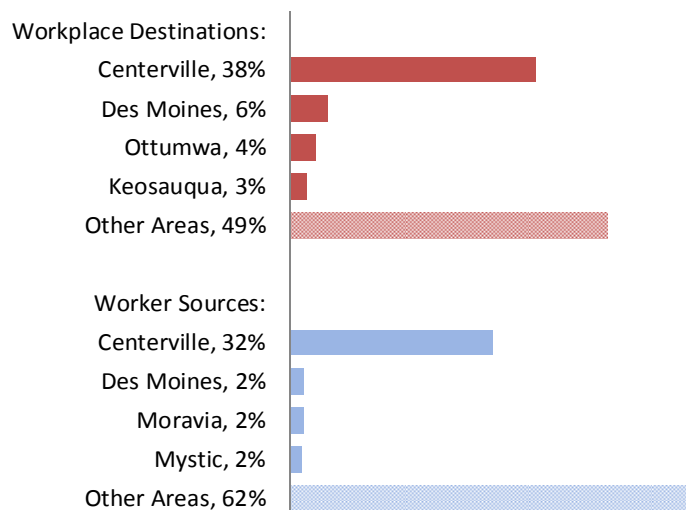
The figure at right compares the relative magnitude of worker flows to and from Centerville and its estimated net commuting flow in 2014.

Inflow	Outflow	Net Inflow
2,135	(1,592)	543
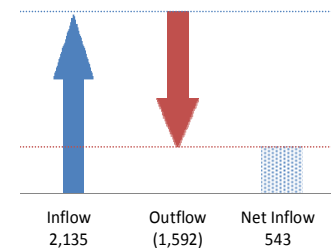
Key Commuting Relationships for Centerville: Top 3 Sources and Destinations of Workers

Worker commuting patterns also reveal broader regional relationships that influence local economic conditions.

The chart at right identifies the top three workplace destinations for Centerville residents and the top three cities supplying the greatest number of Centerville workers in 2014. The chart measures these flows as percentages of the city's total workforce size and total employment, respectively.

Workplace Destinations:
Centerville, 38%
Des Moines, 6%
Ottumwa, 4%
Keosauqua, 3%
Other Areas, 49%

Worker Sources:
Centerville, 32%
Des Moines, 2%
Moravia, 2%
Mystic, 2%
Other Areas, 62%

NOTE: The commuting charts on this page are based on 2014 worker commuting flow data published by the U.S. Census Bureau. In cases of small place-to-place commuting flows, the Census Bureau masks the data in order to protect the confidentiality of individual workers and/or business firms. Therefore, the actual size and destinations of the city's commuting flows may differ slightly from those shown here.

Regional Trade Patterns

Regional shopping patterns may be inferred from relative trade levels in surrounding counties and cities. The graphics on this page illustrate which counties and cities in the region serve as regional magnets for retail trade activity.
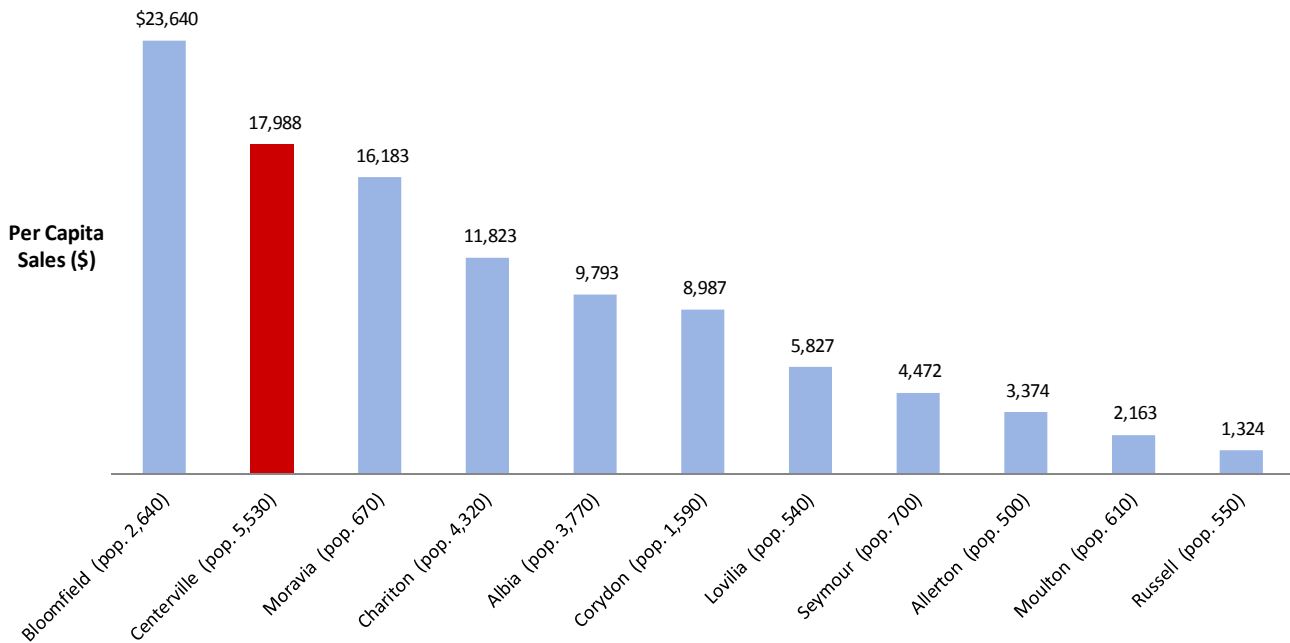
The map at right illustrates county retail pull factors for Fiscal Year 2016 (see Page 8 for a definition of pull factors). The counties with a pull factor exceeding 1.0, identified in the map with large blue dots, are likely exerting a strong retail influence on trade centers in neighboring counties. Counties with pull factors below 1.0 are leaking sales on a county-wide basis, but might still contain one or more strong local trade centers.

County Pull Factors, Fiscal Year 2016

● Less than 0.5   ● 0.5 to 1.0   ● Greater than 1.0

The bar graph below compares Fiscal Year 2016 per capita sales in Centerville to average sales in neighboring communities with 500 or more residents. The comparison group includes the ten communities nearest to Centerville, as measured from the center of each city. The cities are listed from left to right in descending order by their average per capita sales. Population sizes for each city, as of the 2010 Census, are also indicated.

Neighboring Community Comparison of Per Capita Retail Sales

Bloomfield (pop. 2,640)	$23,640
Centerville (pop. 5,530)	17,988
Moravia (pop. 670)	16,183
Chariton (pop. 4,320)	11,823
Albia (pop. 3,770)	9,793
Corydon (pop. 1,590)	8,987
Lovilia (pop. 540)	5,827
Seymour (pop. 700)	4,472
Allerton (pop. 500)	3,374
Moulton (pop. 610)	2,163
Russell (pop. 550)	1,324

Per Capita Sales ($)

Historical retail sales statistics for Centerville and the State of Iowa are presented below. Real total taxable sales and real average sales per firm and per capita have been adjusted for inflation and are shown in Fiscal Year 2016-equivalent dollars.

**NOTE: Values for Fiscal Year 2009 and later measure retail activity during a July 1-June 30 fiscal year period. Values for Fiscal Years 2008 and earlier were compiled on an April 1-March 31 fiscal year basis.

Historical Statistics for Centerville:

Fiscal Year	Reporting Firms	Total Taxable Sales ($)		Real Average Sales ($)		Statewide Real Average ($)	
		Nominal	Real	Per Firm	Per Capita	Per Firm	Per Capita
1976	293	31,456,305	110,988,316	379,447	17,258	369,909	10,500
1977	295	34,184,692	114,040,346	387,234	17,371	381,378	11,119
1978	302	37,133,282	116,131,311	385,178	17,596	375,750	11,365
1979	308	41,178,774	119,510,517	388,336	18,196	381,083	11,873
1980	306	44,542,595	117,264,525	383,217	17,859	373,810	11,841
1981	307	46,012,606	109,994,431	358,580	16,842	332,662	10,752
1982	291	44,564,075	99,652,729	342,155	15,381	319,872	10,348
1983	288	45,471,041	96,955,604	336,651	15,171	310,945	10,228
1984	297	45,412,675	93,052,318	313,307	14,773	304,559	10,143
1985	287	44,550,734	88,168,416	307,475	14,189	301,174	10,119
1986	276	46,958,070	90,176,376	326,726	14,718	295,243	10,104
1987	269	52,796,577	99,214,990	368,486	16,305	312,211	10,539
1988	268	48,937,777	88,674,777	330,876	14,628	313,731	10,598
1989	272	49,532,047	85,980,201	315,813	14,297	318,893	10,693
1990	267	48,067,780	80,258,109	300,311	13,412	322,994	10,799
1991	265	51,575,476	82,591,765	311,667	13,818	324,455	10,738
1992	270	57,744,159	90,053,530	333,532	15,014	324,921	10,832
1993	280	62,053,145	94,284,091	336,429	15,657	325,220	10,967
1994	290	60,935,236	90,610,295	312,719	15,137	332,114	11,204
1995	295	58,068,878	84,486,228	286,880	14,221	339,024	11,430
1996	281	58,103,237	82,901,626	295,024	13,957	339,983	11,685
1997	281	61,839,764	86,402,298	307,208	14,565	357,412	11,877
1998	291	61,921,138	85,566,695	294,296	14,405	359,783	12,084
1999	280	67,578,311	92,490,669	330,029	15,560	385,030	12,590
2000	290	72,591,268	97,293,811	335,496	16,396	392,384	12,648
2001	288	69,513,016	90,962,681	316,392	15,391	393,246	12,685
2002	283	72,212,122	93,333,956	329,511	15,971	394,632	12,535
2003	267	72,578,009	92,040,365	345,367	15,793	412,176	12,390
2004	269	74,197,845	92,232,819	343,192	15,818	419,433	12,271
2005	264	73,569,358	89,104,972	337,839	15,355	417,764	12,200
2006	266	76,579,199	89,963,472	338,845	15,611	428,763	12,290
2007	291	78,303,858	89,945,413	309,623	15,835	420,788	12,154
2008	295	77,999,579	86,931,597	295,184	15,535	421,423	12,260
2009**	305	82,646,710	91,000,261	298,606	16,396	413,200	12,216
2010	292	80,428,129	87,656,207	300,192	15,854	396,892	11,445
2011	283	81,750,740	87,557,313	309,937	15,845	411,718	11,524
2012	295	88,132,164	92,144,033	312,883	16,778	419,954	11,759
2013	287	86,640,212	89,216,854	310,590	16,409	414,539	11,619
2014	276	88,692,971	90,063,705	326,022	16,614	431,060	11,743
2015	273	94,560,394	95,181,014	348,329	17,639	448,317	12,126
2016	279	96,487,502	96,487,502	345,524	17,988	454,924	12,281

Sales by Business Group

Areas of strength or weakness in the local retail sector may be revealed through a comparative analysis of sales by specific types of businesses. The following table presents taxable sales statistics by business group for Appanoose County. **NOTE: Sales data by business group are not available for individual cities (see Page 23 for more information).**

The top section shows the annualized number of reporting firms (average returns filed per quarter), taxable sales, and average sales per firm in 12 types of retail businesses. The bottom section shows sales by business group on a per capita basis. Real averages for the prior 3-year period are provided to identify areas of recent growth or decline. Median values for similar counties and statewide averages for the current fiscal year are also provided for benchmarking purposes. County data are suppressed for business groups that did not meet a minimum threshold for number of reporting firms.

Sales by business group should not be confused with sales by merchandise category. The business group sales data reflect the broad business classification of the firms making the sales, not the specific goods and services that were sold. See Page 15 for a more detailed list of the types of firms included within each business group.

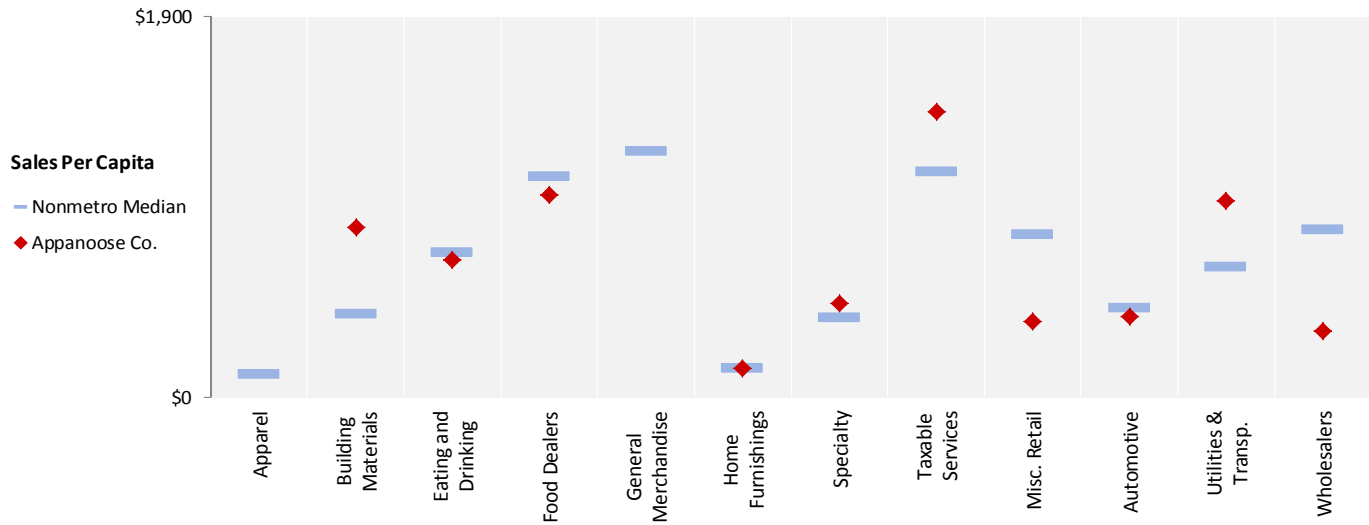## Appanoose County Taxable Sales Summary by Business Group

Total Sales and Average Sales Per Firm	Appanoose County FY16 Totals		Average Sales Per Firm ($)	
Type of Firm	Total Sales ($)	Reporting Firms	Appanoose County	State of Iowa
Apparel Stores				685,784
Building Materials Stores	10,598,497	9	1,246,882	1,859,909
Eating and Drinking Establishments	8,613,816	26	331,301	557,036
Food Stores (excluding non-taxable food items)	12,645,719	21	616,864	1,093,430
General Merchandise Stores				6,143,479
Home Furnishings Stores	1,792,590	10	183,855	835,356
Specialty Retail Stores	5,887,733	60	98,953	217,690
Service Establishments	17,853,528	172	103,800	167,836
Miscellaneous Retail Firms	4,764,313	50	96,249	247,806
Automotive and Related Stores	5,047,338	17	292,599	796,628
Utilities and Transportation Services	12,271,584	17	732,632	1,038,577
Retail Sales by Wholesale Firms	4,166,506	15	277,767	907,981

Real Sales Per Capita ($)	Appanoose County Trends		FY16 Benchmark Values	
	prior 3-year average		Non-Metro	State of
Type of Firm	FY13 - FY15	FY16	Median	Iowa
Apparel Stores	119		122	341
Building Materials Stores		847	424	883
Eating and Drinking Establishments	618	689	732	1,352
Food Stores (excluding non-taxable food items)	NA	1,011	1,105	1,112
General Merchandise Stores			1,234	1,509
Home Furnishings Stores	130	143	152	395
Specialty Retail Stores	392	471	404	976
Service Establishments	1,290	1,427	1,131	1,702
Miscellaneous Retail Firms	361	381	818	985
Automotive and Related Stores	NA	404	451	595
Utilities and Transportation Services	992	981	658	1,173
Retail Sales by Wholesale Firms	271	333	841	1,259

Per Capita Sales by Business Group

The chart below compares per capita sales by business group in Appanoose County with the median value for all 78 non-metropolitan counties in Iowa (see table on previous page for underlying data). Appanoose County per capita values are shown with red dots. The non-metropolitan median values appear as blue dashes. County data are suppressed for any business groups that did not meet a minimum threshold for number of reporting firms.
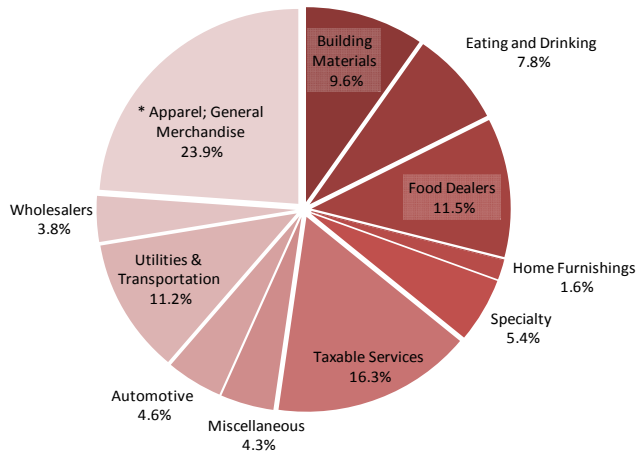
Note: Sales values for the Wholesalers group reflect only the retail portion of sales by wholesale firms.

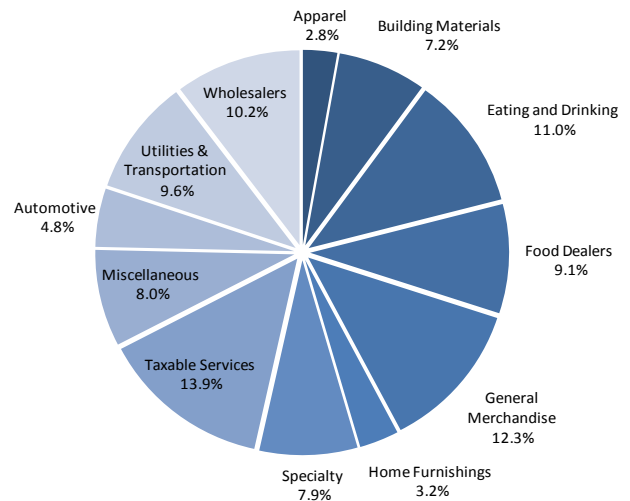**Sales Per Capita**
- Nonmetro Median
- ◆ Appanoose Co.

Distribution of Taxable Sales by Business Group

The following charts illustrate the percentage distribution of Appanoose County and statewide total taxable sales across the major retail business groups. County data are suppressed for any business groups that did not meet a minimum threshold for number of reporting firms. Sales in suppressed categories are aggregated into a single percentage value and labeled with an asterisk (*).

Appanoose County

- Building Materials 9.6%
- Eating and Drinking 7.8%
- Food Dealers 11.5%
- Home Furnishings 1.6%
- Specialty 5.4%
- Taxable Services 16.3%
- Miscellaneous 4.3%
- Automotive 4.6%
- Utilities & Transportation 11.2%
- Wholesalers 3.8%
- * Apparel; General Merchandise 23.9%

State of Iowa

- Apparel 2.8%
- Building Materials 7.2%
- Eating and Drinking 11.0%
- Food Dealers 9.1%
- General Merchandise 12.3%
- Home Furnishings 3.2%
- Specialty 7.9%
- Taxable Services 13.9%
- Miscellaneous 8.0%
- Automotive 4.8%
- Utilities & Transportation 9.6%
- Wholesalers 10.2%

Statewide Average Per Capita Sales by Detailed Business Type, FY 2016

Business Type and Per Capita Sales ($)			

Apparel Group	**$341**	**Services Group**	**$1,702**
Clothing and Clothing Accessories Stores	291	Auto Repair	347
Shoe Stores	50	Hotels and All Other Lodging Places	305
		Other Business Services	222
Automotive and Related Firms	**$595**	Arts and Entertainment	193
New and Used Car Dealers	293	Beauty/Barber Shops	129
Automotive Parts and Accessories	218	Miscellaneous Repairs	94
Recreational and All Other Motorized Vehicles	83	Other Personal Services	79
		Auto Rental and Storage	59
Building Materials Group	**$883**	Motion Picture and Video Industries	52
Building Material Dealers	638	Laundry and Floor Cleaning	41
Hardware Stores	131	Finance, Insurance, Real Estate and Leasing	40
Garden Supply Stores	80	Electronic and Precision Equipment Repair & Maintenance	37
Paint and Glass Stores	33	Other Services	29
Mobile Home Dealers	2	Funeral Service and Crematories	23
		Education and Athletic Events	19
Eating and Drinking Places Group	**$1,352**	Photographic Studios	14
Restaurants, Taverns, and Bars	1,352	Employment Services	14
		Upholstery and Furniture Repair	2
Food Dealers Group	**$1,112**	Watch, Clock, Jewelry Repair	0
Grocery Stores and Convenience Stores	559	Footwear and Leather Repair	0
Gas Stations/Convenience Stores With Gas	536		
Specialized Groceries	16	**Miscellaneous Group**	**$985**
		Plumbing and Heating Contractors	151
General Merchandise Group	**$1,509**	General Contractors	143
Department Stores	966	Agricultural Production and Services	134
Miscellaneous Merchandise Stores	537	Other Special Trade Contractors	114
Variety Stores	6	Industrial Equipment Manufacturers	84
		Miscellaneous Manufacturers	60
Home Furnishings And Appliances Group	**$395**	Food Manufacturers	54
Appliances and Entertainment Equipment	152	Electrical Contractors	51
Furniture Stores	147	Non-Metallic Product Manufacturers	47
Home Furnishing Stores	97	Furniture, Wood and Paper Manufacturers	39
		Publishers Of Books & Newspapers and Commercial Printers	33
Specialty Retail Stores Group	**$976**	Carpentry Contractors	25
Other Specialty	281	Unclassified	25
Sporting Goods	183	Mining	13
Beauty and Health (Includes Pharmacies & Drug Stores)	166	Painting Contractors	11
Direct Sellers	74	Apparel and Textile Manufacturers	2
Hobby and Toy	62		
Jewelry	60	**Wholesale Goods Group**	**$1,259**
Book and Stationery Stores	41	(retail sales by wholesale firms)	1,259
Used Merchandise Stores	25		
Stationery, Gift, Novelty	25	**Utilities and Transportation Group**	**$1,173**
Vending Machine Operators	23	Electric and Gas	454
Liquor Stores	18	Communications	447
Florists	15	Water and Sanitation	193
Fuel and Ice Dealers	1	Transportation and Warehousing	79
Electronic Shopping and Mail Order Houses	1		
		All Business Groups	**$12,281**

U.S. Consumer Spending Patterns by Income and Age

Consumer spending patterns vary with age, income level, and other consumer characteristics. The chart at right illustrates differences in U.S. consumer spending on a selected bundle of goods and services that are taxable in Iowa: food away from home, telecommunications services, household supplies and furnishings, apparel, entertainment, automobile repair and maintenance, and personal services.

In the chart, average annual spending levels of consumers within each group are expressed as percentages of the all-consumer average. Differences are most apparent by income level, with persons in the highest household income quintile spending more than twice the average of persons in the lowest income quintile. Per person spending also tends to increase with householder age. Spending is lower on average in rural households than urban households.

U.S. Consumer Spending on Selected Goods and Services That are Taxable in Iowa, by Type of Consumer

Percentage of per capita average

All consumers	100
Lowest 20% of households by income	64
Second 20%	72
Third 20%	81
Fourth 20%	98
Highest 20%	160
Householder under age 25 years	74
25-34 years	89
35-44 years	93
45-54 years	107
55-64 years	116
65 years or older	117
Urban household	102
Rural household	80

Local Income and Age Distributions

Recent county-level statistics may be used to profile the income and age distributions of area residents. If the county deviates strongly from statewide averages on these measures, one might expect some differences in local residents' spending compared to the average spending levels by all Iowa residents.

The table at right shows the county's median household income level and estimated poverty rate compared to the state. A lower median income level, a higher poverty rate, or both suggest that the percentage of county residents in low income brackets exceeds the statewide average. In these cases, comparatively lower retail spending levels may be anticipated locally.

The bottom half of the table illustrates the percentage distribution of the county's population by age group in years, relative to the comparable statewide percentages. Strong differences in the regional age distribution likely affect both the mix and levels of retail goods and services demanded by area residents.

Appanoose County Profile

Median Household Income ($)	Appanoose		State of Iowa
Estimate	41,018	◄	54,843
90% Confidence Interval	38,210 - 43,830		54,080 - 55,610

Poverty Rate (%)	Appanoose		State of Iowa
Estimate	16.5	▶	12.1
90% Confidence Interval	13.3 - 19.7		11.8 - 12.4

Population (% of total)	Appanoose		State of Iowa
Under 5 years	5.8%	◄	6.3%
Age 5 to 17	16.2%	◄	17.0%
Age 18 to 24	7.1%	◄	10.3%
Age 25 to 44	21.1%	◄	24.3%
Age 45 to 64	28.2%	▶	26.0%
Age 65 years and over	21.6%	▶	16.1%
Median age	44.8	▶	38.1

▶ Higher than state
◄ Lower than state

Other Factors Influencing Retail Sales

Inflation

The rate of inflation measures changes over time in the purchasing power of the dollar. When price levels rise faster than earnings and other income, consumers may have to reduce or reallocate their spending.

The pace of U.S. inflation during the last 10 years is illustrated at right. This chart shows quarterly changes in the Midwest Consumer Price Index for All Urban Consumers, using first quarter of 2007 as the benchmark period.

Midwest Consumer Price Index
(100% = Price Levels in 1st Quarter 2007)

Consumer Confidence

Consumer confidence refers to how favorably consumers view prospects for the economy and their own financial situation. Pessimism about the economy can have a dampening effect on household discretionary purchases, while optimism can boost the likelihood of purchases.

The chart at right illustrates a quarterly index of consumer confidence benchmarked to the first quarter of 2007. Source data were obtained from the Index of Consumer Sentiment, University of Michigan Surveys of Consumers, via the Federal Reserve Bank of St. Louis.

U.S. Consumer Sentiment
(100 = Index Value in 1st Quarter 2007)

Internet and Catalog Sales

E-commerce represents a rapidly-growing share of retail activity in the United States. While presenting a potential sales growth channel for many retailers, e-commerce also poses a threat as yet another source of sales leakage from Iowa's communities.

The chart at right shows the growing share of total U.S. retail sales that are transacted through e-commerce. E-commerce, which includes internet and catalog sales, describes transactions in which an order is placed and/or price and terms of sale are negotiated over an internet or other online system.

E-Commerce Sales in the U.S.
(as a Percentage of Total Retail Sales)

FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
3.2%	3.6%	3.8%	4.2%	4.7%	5.1%	5.6%	6.1%	6.8%	7.8%

Iowa's Retail Sales Tax Reporting

The state of Iowa imposes a tax on the gross receipts from sales of taxable tangible personal property and taxable services. In general, merchandise goods are taxable unless specifically exempted and services are taxable if specifically enumerated by the state.

Retailers file sales tax returns to the Iowa Department of Revenue on a semi-monthly, monthly, quarterly, or annual basis depending on their amount of sales.

The Department of Revenue compiles the data from sales tax returns and publishes quarterly and annual retail sales tax reports that provide the primary source of data for this report.

Iowa's sales tax reporting process may lead to occasional anomalies in retail sales data reported at the local level. The state compiles these data primarily for fiscal management purposes, and only secondarily for analytical purposes.

Certain accounting and other administrative constraints may result in the under-reporting or no reporting of sales activity for individual communities.

Confidentiality. In order to protect the confidentiality of individual filers, the Iowa Department of Revenue only reports data from localities with a minimum of 10 tax returns filed for a quarter or 40 returns per year. Sales data for localities not meeting this threshold level are reported for the county in which they are located.

Recent changes in the administration of Iowa's sales tax include the following:

- July 1, 2004. Iowa revised its sales tax laws to meet Streamlined Sales Tax Project (SSTP) requirements. SSTP improves uniformity in sales tax laws across states, thereby encouraging businesses to collect and remit sales tax in every state in which they make taxable sales.

- January 1, 2006. The tax on certain types of energy was reduced to 0% after a 4-year phased decline.

- July 1, 2008. Iowa's sales tax rate increased from 5% to 6%.

- July 1, 2008. The Iowa Department of Revenue adopted a new fiscal year reporting period to align with the state fiscal year that runs from July 1 through June 30 of each year.

- July 1, 2013. The Iowa Department of Revenue changed the business class assignment for approximately 12 percent of Iowa's retailers.

- July 1, 2013. Taxable sales in the Convenience Stores and Gas Stations business class were reclassified from the Automotive and Related Group to the Food Dealers Group.

Notable Exemptions and Exclusions from Iowa's Retail Sales Tax

Many retail transactions, because they are exempt or otherwise excluded from the state's sales tax, are not included in the taxable sales values reported in this report. Following are some notable exemptions from Iowa's sales tax. More detailed documentation is available from the Iowa Department of Revenue.

Exempt or Excluded Goods. Goods that are exempt from the sales tax include certain foods used for home consumption, prescription drugs, and medical devices. Sales of gasoline, subject to a separate fuel tax, are excluded from taxable retail sales. Taxable retail sales also exclude the sale or lease of new or used vehicles that are subject to registration. Vehicle purchases are taxed separately under the state's one-time registration fee.

Exempt Services. Unlike tangible goods, services are exempt from tax unless specifically enumerated. Professional services such as medical and legal services are not subject to the sales tax.

Utilities. The state has phased out taxes on sales of metered gas, electricity, and fuel used as energy in residential dwellings, apartment units and condominiums. Specific exemptions may also apply to certain businesses and industries.

Sales to Agriculture, Manufacturing, and Other Industries. The state exempts sales of many goods and services that are used as inputs to agriculture and other industrial processes.

Sales tax exemptions for agriculture apply to the purchase of feed, seed, fertilizer, farm machinery and equipment, fuels and utilities, and some services.

Exemptions to manufacturing include purchases of tangible inputs that become an integral part of manufactured goods ultimately sold at retail; fuels, chemicals, and other inputs that are consumed during production processes; industrial machinery, equipment, and some computer equipment; and many services.

The state has created additional exemptions targeted toward specific industries such as wind energy and information technology. See the Department of Revenue Web site for more detailed information about exempt sales to industry and business.

Sales to Tax-Exempt Organizations. Local and state government entities are exempt from the sales tax. Sales to private nonprofit educational institutions for educational purposes are also exempt. Sales from fund-raising activities are exempt from sales tax if the proceeds are used for educational, religious, or charitable purposes.

Cautions for Interpreting Reported Sales Data

Non-Taxable Goods & Services. The sales information presented in this report provides only a partial picture of retail and service sector activity in Iowa's communities, due in part to the data reporting practices and sales tax exemptions listed on the previous page.

Large Public Institutions. The presence of large public institutions such as correctional facilities or universities may distort local sales measures, as their institutional purchases are excluded from taxable sales but their residents are included in local population estimates.

Sales or Service Territories. Some cities' reported sales values may appear inflated if they are home to the business office or headquarters of a firm with a broad, geographically-defined service territory such as a rural telecommunications or cable television provider.

Definitions of Retail Measures

Retail Sales. This term refers to the reported sales of goods and services that are subject to Iowa's retail sales tax.

Reporting Firms. This value reflects the average number of tax returns filed each quarter during the year, and it serves as a proxy for the number of local retail firms.

Real Sales. "Real" dollar values have been standardized to reflect the purchasing power of a dollar in the current fiscal year, thus removing the effects of price inflation.

Nominal Sales. Nominal sales are the dollar amounts reported in the year the transactions actually took place. These values have not been adjusted for inflation.

Sales Per Firm. Per firm sales are calculated by dividing the annual dollar value of sales by the average number of reporting firms in that year.

Sales Per Capita. Per capita (or "per person") sales are calculated by dividing the dollar value of sales by the estimated population for the subject place, including group quarters residents.

Expected Per Capita Spending. An expected value for residents' average spending on taxable retail goods and services is used in the calculation of trade surplus and leakage, trade area capture, and pull factor values. This measure is sensitive to local income levels. For more information on the derivation of this measure, please contact the author.

Sales by Business Group. Sales tabulations by business group describe the types of firms where retail transactions occurred. They do *not* describe the type of merchandise that was sold.

Other Data Notes

City-to-County Assignments: The incorporated territory of many Iowa cities crosses the boundaries of two or more counties. For this report, all cities are assigned to the county that contained the greatest percentage of its population in the 2010 Census.

Commuting Flows: Local Employment Dynamics Program, U.S. Census Bureau. These commuting flows describe the place of work and place of residence of wage and salary workers in 2014. Self-employed individuals such as sole proprietors and partners are excluded from these data.

Consumer Spending Patterns: Consumer Expenditure Survey, U.S. Bureau of Labor Statistics.

Consumer Sentiment: Surveys of Consumers, University of Michigan, University of Michigan: Consumer Sentiment©, retrieved from FRED, Federal Reserve Bank of St. Louis https://research.stlouisfed.org/fred2/series/UMCSENT, 04/12/17.

E-commerce Sales: US. Bureau of the Census, E-Commerce Retail Sales as a Percent of Total Sales, retrieved from FRED, Federal Reserve Bank of St. Louis https://research.stlouisfed.org/fred2/series/ECOMPCTSA, 04/12/17.

Employment: U.S. Bureau of Economic Analysis (annual) and U.S. Bureau of Labor Statistics (monthly). Employment includes full-time and part-time wage and salary jobs, with all jobs counted equally.

Household Income and Poverty: Small Area Income and Poverty Estimates, U.S. Census Bureau.

Inflation Rate: Midwest Region Consumer Price Index for All Urban Consumers, All Items, U.S. Bureau of Labor Statistics.

Average Wages and Salaries per Job: U.S. Bureau of Economic Analysis.

Population: Iowa State University estimates, based on data released through the Population Estimates Program, U.S. Census Bureau. With each annual data release, the U.S. Census Bureau may revise its estimates from prior years. This report incorporates the most recently available estimates and revisions. Population-based statistics published in this report may not reconcile with those appearing in earlier retail trade analysis reports. In most cases, the discrepancies are minor.

Price Deflators: Except where otherwise noted in this report, the dollar values for all retail sales and personal income data have been adjusted for inflation using the Implicit Price Deflator for Personal Consumption Expenditures published by the U.S. Bureau of Economic Analysis.

Unemployment: Local Area Unemployment Statistics, U.S. Bureau of Labor Statistics.

Peer Group 1-4 Cities and Their 2010 Census Population Size

Group 1

City	Population	City	Population	City	Population
Altoona	14,541	Coralville	18,907	Marion	34,768
Ames	58,965	Council Bluffs	62,230	North Liberty	13,374
Ankeny	45,582	Davenport	99,685	Sioux City	82,684
Bettendorf	33,217	Des Moines	203,433	Urbandale	39,463
Cedar Falls	39,260	Dubuque	57,637	Waterloo	68,406
Cedar Rapids	126,326	Iowa City	67,862	Waukee	13,790
Clive	15,447	Johnston	17,278	West Des Moines	56,609

Group 2

City	Population	City	Population	City	Population
Boone	12,661	Indianola	14,782	Oskaloosa	11,463
Burlington	25,663	Keokuk	10,780	Ottumwa	25,023
Carroll	10,103	Marshalltown	27,552	Pella	10,352
Clinton	26,885	Mason City	28,079	Spencer	11,233
Fort Dodge	25,206	Muscatine	22,886	Storm Lake	10,600
Fort Madison	11,051	Newton	15,254		

Group 3

City	Population	City	Population	City	Population
Albia	3,766	Fairfield	9,464	Onawa	2,998
Algona	5,560	Forest City	4,151	Orange City	6,004
Atlantic	7,112	Garner	3,129	Osage	3,619
Bloomfield	2,640	Grinnell	9,218	Osceola	4,929
Camanche	4,448	Hampton	4,461	Red Oak	5,742
Centerville	5,528	Harlan	5,106	Rock Rapids	2,549
Chariton	4,321	Hawarden	2,546	Rock Valley	3,354
Charles City	7,652	Humboldt	4,690	Sheldon	5,188
Cherokee	5,253	Independence	5,966	Shenandoah	5,150
Clarinda	5,572	Iowa Falls	5,238	Sibley	2,798
Clarion	2,850	Jefferson	4,345	Sioux Center	7,048
Clear Lake	7,777	Jesup	2,520	Spirit Lake	4,840
Cresco	3,868	Knoxville	7,313	Tama	2,877
Creston	7,834	Madrid	2,543	Tipton	3,221
Decorah	8,127	Manchester	5,179	Waukon	3,897
Denison	8,298	Maquoketa	6,141	Webster City	8,070
De Witt	5,322	Marengo	2,528	West Burlington	2,968
Eagle Grove	3,583	Milford	2,898	West Liberty	3,736
Eldora	2,732	Mount Pleasant	8,668	Williamsburg	3,068
Emmetsburg	3,904	New Hampton	3,571	Wilton	2,802
Estherville	6,360	Oelwein	6,415		

Group 4

City	Population	City	Population	City	Population
Adel	3,682	Grimes	8,246	Perry	7,702
Anamosa	5,533	Grundy Center	2,706	Pleasant Hill	8,785
Asbury	4,170	Hiawatha	7,024	Polk City	3,418
Belle Plaine	2,534	Huxley	3,317	Robins	3,142
Bondurant	3,860	Le Claire	3,765	Sergeant Bluff	4,227
Carlisle	3,876	Le Mars	9,826	Story City	3,431
Carter Lake	3,785	Missouri Valley	2,838	Vinton	5,257
Dyersville	4,058	Monticello	3,796	Washington	7,266
Eldridge	5,651	Mount Vernon	4,506	Waverly	9,874
Evansdale	4,751	Nevada	6,798	Windsor Heights	4,860
Glenwood	5,269	Norwalk	8,945	Winterset	5,190

Peer Group 5 Cities and Their 2010 Census Population Size

5N

City	Pop.	City	Pop.	City	Pop.	City	Pop.
Agency	638	Dows	538	Latimer	507	Pocahontas	1,789
Albert City	699	Early	557	Laurens	1,258	Pomeroy	662
Allerton	501	Eddyville	1,024	Lenox	1,407	Primghar	909
Alta	1,883	Eldon	927	Leon	1,977	Riceville	785
Alton	1,216	Everly	603	Lovilia	538	Rockford	860
Armstrong	926	Farmington	664	Manilla	776	Rockwell	1,039
Arnolds Park	1,126	Fonda	631	Manly	1,323	Rockwell City	1,709
Badger	561	Fremont	743	Manning	1,500	Rolfe	584
Bancroft	732	Gilmore City	504	Manson	1,690	Ruthven	737
Bedford	1,440	Glidden	1,146	Mediapolis	1,560	Sac City	2,220
Belmond	2,376	Goldfield	635	Montezuma	1,462	St. Ansgar	1,107
Boyden	707	Gowrie	1,037	Montrose	898	Sanborn	1,404
Britt	2,069	Graettinger	844	Moravia	665	Schaller	772
Brooklyn	1,468	Hartley	1,672	Moulton	605	Schleswig	882
Buffalo Center	905	Hospers	698	Mount Ayr	1,691	Seymour	701
Burt	533	Hull	2,175	Newell	876	Sheffield	1,172
Calmar	978	Ireton	609	New Sharon	1,293	Sioux Rapids	775
Charter Oak	502	Kanawha	652	Nora Springs	1,431	Sutherland	649
Coon Rapids	1,305	Keosauqua	1,006	Northwood	1,989	Swea City	536
Corning	1,635	Klemme	507	Odebolt	1,013	Thompson	502
Corydon	1,585	Lake City	1,727	Okoboji	807	Ventura	717
Dakota City	843	Lake Mills	2,100	Orleans	608	Wall Lake	819
Danville	934	Lake Park	1,105	Ossian	845	West Bend	785
Dayton	837	Lakeside	596	Otho	542	West Point	966
Donnellson	912	Lake View	1,142	Paullina	1,056	Whittemore	504
Dow City	510	Lamoni	2,324				

5A

City	Pop.	City	Pop.	City	Pop.	City	Pop.
Ackley	1,589	Essex	798	Keota	1,009	Radcliffe	545
Adair	781	Exira	840	Lansing	999	Richland	584
Afton	845	Fairbank	1,113	Larchwood	866	Russell	554
Albion	505	Fayette	1,338	Le Grand	938	Sabula	576
Alden	787	Fontanelle	672	Lime Springs	505	Scranton	557
Allison	1,029	Fredericksburg	931	Lowden	789	Shelby	641
Anita	972	Fruitland	977	McGregor	871	Shell Rock	1,296
Aplington	1,128	Garnavillo	745	Mapleton	1,224	Sidney	1,138
Audubon	2,176	Garwin	527	Marcus	1,117	Sigourney	2,059
Aurelia	1,036	George	1,080	Maynard	518	Stanton	689
Battle Creek	713	Gilman	509	Mechanicsville	1,146	Stanwood	684
Baxter	1,101	Gladbrook	945	Melbourne	830	State Center	1,468
Bellevue	2,191	Grand Junction	824	Melcher-Dallas	1,288	Stratford	743
Clarence	974	Grand Mound	642	Monona	1,549	Strawberry Point	1,279
Clarksville	1,439	Grandview	556	Monroe	1,830	Sully	821
Clermont	632	Greene	1,130	Morning Sun	836	Tabor	1,040
Colfax	2,093	Greenfield	1,982	Murray	756	Toledo	2,341
Columbus Junction	1,899	Griswold	1,036	Nashua	1,663	Traer	1,703
Delmar	525	Guttenberg	1,919	New Albin	522	Victor	893
Doon	577	Hamburg	1,187	New Hartford	516	Villisca	1,252
Dumont	637	Hazleton	823	New London	1,897	Wapello	2,067
Durant	1,832	Hedrick	764	North English	1,041	Wayland	966
Dysart	1,379	Holstein	1,396	Ogden	2,044	West Branch	2,322
Earlville	812	Hopkinton	628	Parkersburg	1,870	West Union	2,486
Edgewood	864	Hubbard	845	Pleasantville	1,694	What Cheer	646
Elgin	683	Ida Grove	2,142	Postville	2,227	Wheatland	764
Elkader	1,273	Inwood	814	Prairie City	1,680	Whiting	762
Elk Horn	662	Jewell Junction	1,215	Preston	1,012	Winfield	1,134
Ellsworth	531	Kellogg	599	Quasqueton	554	Winthrop	850
Elma	546						

Peer Group 6-7 Cities and Their 2010 Census Population Size

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Ainsworth, 567	Denver, 1,780	Janesville, 930	Olin, 698	Stuart, 1,648
Akron, 1,486	De Soto, 1,050	Kalona, 2,363	Oxford, 807	Sumner, 2,028
Alburnett, 673	Dexter, 611	Keystone, 622	Palo, 1,026	Swisher, 879
Anthon, 565	Dike, 1,209	Kingsley, 1,411	Panora, 1,124	Tiffin, 1,947
Atkins, 1,670	Dunkerton, 852	La Porte City, 2,285	Peosta, 1,377	Treynor, 919
Avoca, 1,506	Dunlap, 1,042	Lawton, 908	Princeton, 886	Tripoli, 1,313
Blairstown, 692	Earlham, 1,450	Lisbon, 2,152	Raymond, 788	Underwood, 917
Blue Grass, 1,452	Elkhart, 683	Logan, 1,534	Readlyn, 808	University Heights, 1,051
Brighton, 652	Elk Run Heights, 1,117	Lone Tree, 1,300	Redfield, 835	Urbana, 1,458
Buffalo, 1,270	Ely, 1,776	Long Grove, 808	Reinbeck, 1,664	Van Horne, 682
Cambridge, 827	Epworth, 1,860	Malvern, 1,142	Remsen, 1,663	Van Meter, 1,016
Carson, 812	Fairfax, 2,123	Maxwell, 920	Riverside, 993	Walcott, 1,629
Cascade, 2,159	Farley, 1,537	Merrill, 755	Roland, 1,284	Walford, 1,463
Center Point, 2,421	Gilbert, 1,082	Milo, 775	Runnells, 507	Walker, 791
Central City, 1,257	Gilbertville, 712	Minden, 599	St. Charles, 653	Walnut, 785
Coggon, 658	Granger, 1,244	Mitchellville, 2,254	Shellsburg, 983	Wellman, 1,408
Colo, 876	Guthrie Center, 1,569	Moville, 1,618	Shueyville, 577	Wellsburg, 707
Conrad, 1,108	Hartford, 771	Neola, 842	Slater, 1,489	Woodbine, 1,459
Correctionville, 821	Hills, 703	Newhall, 875	Sloan, 973	Woodward, 1,024
Crescent, 617	Hinton, 928	Norway, 545	Solon, 2,037	Wyoming, 515
Dallas Center, 1,623	Hudson, 2,282	Oakland, 1,527	Springville, 1,074	Zearing, 554

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Alleman, 432	Crawfordsville, 264	Ionia, 291	Mallard, 274	Rhodes, 305
Alta Vista, 266	Crystal Lake, 250	Irwin, 341	Marble Rock, 307	Ridgeway, 315
Andrew, 434	Cumberland, 262	Kellerton, 315	Marquette, 375	Ringsted, 422
Arcadia, 484	Cumming, 351	Kelley, 309	Martelle, 255	Rippey, 292
Arlington, 429	Danbury, 348	Kensett, 266	Martensdale, 465	Riverdale, 405
Ashton, 458	Dedham, 266	Kimballton, 322	Massena, 355	Riverton, 304
Atalissa, 311	Deep River, 279	Kiron, 279	Maurice, 275	Rowley, 264
Auburn, 322	Defiance, 284	Lacona, 361	Menlo, 353	Royal, 446
Bagley, 303	Delhi, 460	Ladora, 283	Meservey, 256	Rudd, 369
Batavia, 499	Deloit, 264	Lakota, 255	Middletown, 318	Ryan, 361
Bayard, 471	Delta, 328	Lamont, 461	Miles, 445	Salem, 383
Beacon, 494	Diagonal, 330	La Motte, 260	Milton, 443	Salix, 363
Bennett, 405	Donahue, 346	Lawler, 439	Minburn, 365	Sheldahl, 319
Bertram, 294	Duncombe, 410	Lehigh, 416	Mingo, 302	Spillville, 367
Birmingham, 448	Earling, 437	Leland, 289	Modale, 283	Stacyville, 494
Blakesburg, 296	Elliott, 350	Lester, 294	Mondamin, 402	Stanhope, 422
Bode, 302	Emerson, 438	Letts, 384	Mystic, 425	Steamboat Rock, 310
Bonaparte, 433	Farmersburg, 302	Lewis, 433	New Market, 415	Stockport, 296
Brandon, 309	Farnhamville, 371	Libertyville, 315	New Vienna, 407	Templeton, 362
Breda, 483	Farragut, 485	Liscomb, 301	New Virginia, 489	Terril, 367
Bronson, 322	Fenton, 279	Little Rock, 459	Nichols, 374	Thornton, 422
Bussey, 422	Fertile, 370	Livermore, 384	Ocheyedan, 490	Titonka, 476
Calamus, 439	Floyd, 335	Lockridge, 268	Orient, 408	Truro, 485
Callender, 376	Fort Atkinson, 349	Lohrville, 368	Oxford Junction, 496	Union, 397
Casey, 426	Galva, 434	Lorimor, 360	Pacific Junction, 471	University Park, 487
Charlotte, 394	Garrison, 371	Lost Nation, 446	Persia, 319	Ute, 374
Chelsea, 267	Grafton, 252	Low Moor, 288	Peterson, 334	Vail, 436
Churdan, 386	Granville, 312	Luana, 269	Pierson, 366	Wadena, 262
Cincinnati, 357	Greeley, 256	Lu Verne, 261	Pisgah, 251	Wahpeton, 341
Clearfield, 363	Harcourt, 303	Lynnville, 379	Plainfield, 436	Waucoma, 257
Colesburg, 404	Harpers Ferry, 328	Lytton, 315	Plymouth, 382	Wesley, 390
Collins, 495	Hawkeye, 449	McCallsburg, 333	Prescott, 257	West Okoboji, 289
Columbus City, 391	Holland, 282	McCausland, 291	Protivin, 283	Westside, 299
Conesville, 432	Holy Cross, 374	Maharishi Vedic City, 259	Pulaski, 260	Williams, 344
Corwith, 309	Humeston, 494	Malcom, 287	Quimby, 319	Worthington, 401
Coulter, 281				

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Frequently-Asked Questions

Following are some of the most frequently-asked questions about the content of this report:

What happened to the detailed business group sales data for cities? Long-time users of the Iowa State University (ISU) Retail Trade Analysis reports may notice the absence of city-level sales data by type of business. Beginning in Fiscal Year 2009, the Iowa Department of Revenue ceased publication of detailed business group data at the individual city level in its Annual Retail Sales and Use Tax Report. As a consequence, the ISU Retail Trade Analysis reports now provide analysis of business group sales at the county and state levels only. Subject to strict disclosure limitations, the Iowa Department of Revenue may provide detailed categorical sales data for individual cities upon request.

Why do historical data in this report differ from previously-published ISU retail reports? The underlying population and income data used in this report are subject to backward revision by the U.S. Census Bureau and sister agencies, meaning that historical data are revised as new information becomes available. Any revisions to population and income estimates may result in re-statement of per capita retail sales, pull factors, and related measures for prior years. This report incorporates the most recently-revised statistics, and no effort is made to reconcile the historical data with prior versions of the ISU Retail Trade Analysis reports.

Are the retail sales statistics fully comparable over time? Users should note that retail statistics in this report describe only taxable, not total, retail sales. Changes to Iowa's sales tax laws have redefined the mix of goods and services included within taxable sales transactions over time. Changes in sales tax reporting practices may also complicate analysis of historical trends at the local or statewide level. Notable recent changes include the following:

- Iowa Department of Revenue reassigned more than 10 percent of Iowa's retailers to different business class codes that better reflect their business focus (FY 2014).

- Iowa Department of Revenue reclassified gasoline stations with convenience stores from the automotive and related group to the food dealers group (FY 2014).

These reclassifications should be noted when comparing sales by business group before and after FY 2014.

Are the pull factors and other retail measures adjusted for differences in local income? Yes. In calculating local pull factor ratios and estimating trade surplus/leakage values, this report incorporates small area income data available from the American Community Survey (ACS), U.S. Census Bureau. The ACS income estimates are spatially-smoothed, then used to derive pull factor and related retail measures that account for variations in local income levels.

Acknowledgements