Retail Trade Analysis
Fiscal Year 2019

McCallsburg

Iowa State University
Department of Economics

Overview

This report examines local retail sales and related economic trends using a variety of historical and peer-based performance measures.

The retail measures are based on sales of goods and services that are subject to Iowa's statewide sales tax, as reported in the Iowa Department of Revenue Annual Sales and Use Tax Report.

Retail sales data have been adjusted for inflation and are stated in Fiscal Year 2019 dollar equivalents, unless otherwise noted. The 2019 fiscal year began July 1, 2018, and ended June 30, 2019.

Table 1. McCallsburg Key Retail Indicators

	FY2018	FY2019	% Change
Real total taxable sales ($)	NA	NA	
Number of reporting firms (annualized)	NA	NA	
Population	323	321	-0.6% ▶
Average sales per capita ($)	NA	NA	
Average sales per firm ($)	NA	NA	

No distinctions are made among residents of households, educational institutions, nursing homes, or other group quarters in the calculation of per capita sales and related indicators.

10-Year Summary of Taxable Retail Sales Statistics

Figure 1 shows the average number of business establishments filing sales tax returns during the year, serving as a rough estimate for the number of local retail establishments.
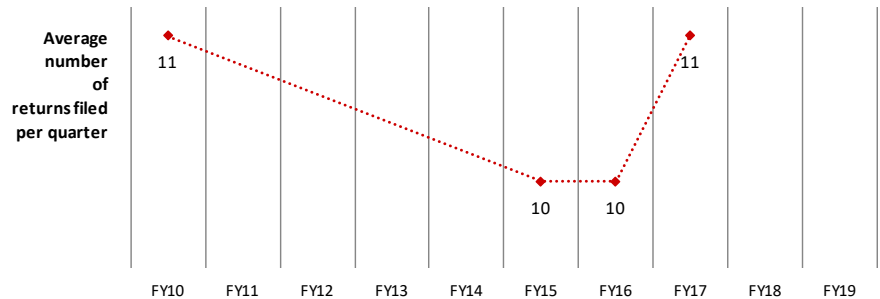
Figure 1. Number of Reporting Establishments

Figure 2 shows the total real, or inflation-adjusted, value of taxable retail sales reported by local businesses.

Figure 2. Real Total Taxable Sales
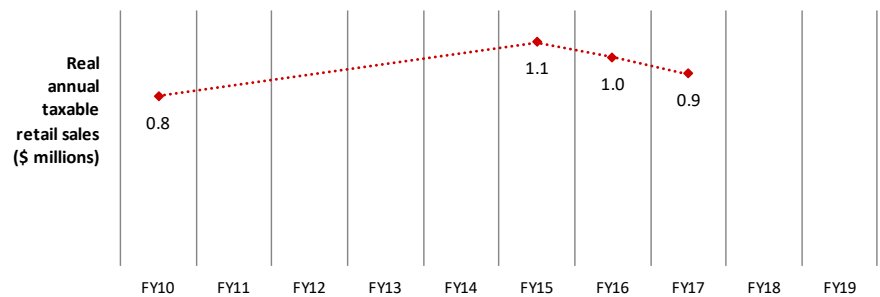
Figure 3 compares local retail sales on a per capita basis to the statewide per capita average.

Figure 3. Real Per Capita Taxable Sales

	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
McCallsburg	2,388					3,176	2,972	2,761		
State	12,028	12,107	12,348	12,202	12,324	12,745	12,937	12,878	12,722	12,731
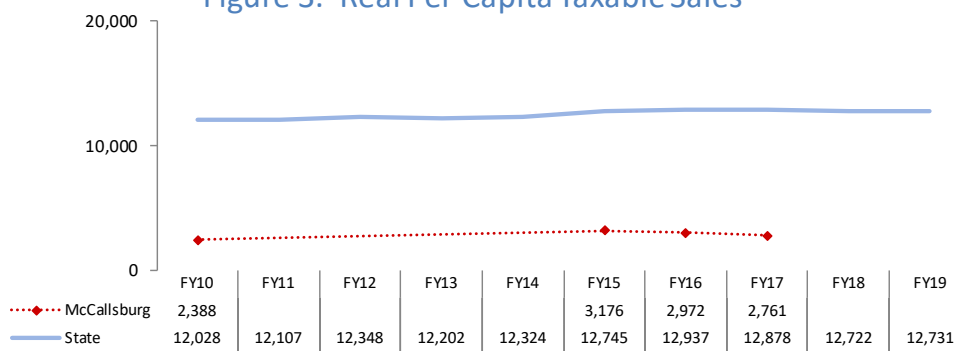
Historical Trends in Taxable Retail Sales

Table 2. Historical Statistics for McCallsburg:

Fiscal Year	Reporting Firms	Total Taxable Sales ($)		Real Average Sales ($)		Statewide Real Average ($)	
		Nominal	Real	Per Firm	Per Capita	Per Firm	Per Capita
1976	21	438,384	1,630,628	76,735	5,294	389,965	11,069
1977	21	512,924	1,803,833	86,932	5,857	402,043	11,721
1978	20	471,943	1,556,429	79,817	5,053	396,235	11,985
1979	20	550,711	1,685,694	85,352	5,491	401,923	12,523
1980	20	604,514	1,678,048	86,054	5,502	394,146	12,485
1981	20	679,884	1,712,296	86,699	5,633	350,472	11,327
1982	19	359,351	845,897	44,521	2,801	336,721	10,893
1983	20	367,658	825,385	40,760	2,742	327,385	10,769
1984	19	323,985	699,178	36,321	2,323	320,763	10,683
1985	19	315,732	658,263	35,107	2,187	317,278	10,660
1986	18	279,912	566,482	31,040	1,888	311,144	10,648
1987	18	333,433	660,520	37,212	2,224	329,120	11,110
1988	15	312,959	598,105	41,249	2,034	330,896	11,178
1989	16	505,113	924,500	59,645	3,155	336,241	11,275
1990	14	660,449	1,161,941	82,996	3,979	340,333	11,379
1991	13	657,543	1,108,822	85,294	3,772	341,663	11,308
1992	13	853,013	1,400,269	107,713	4,715	342,012	11,402
1993	13	632,075	1,010,858	80,869	3,347	342,314	11,543
1994	14	803,283	1,257,273	91,438	4,163	349,574	11,793
1995	14	701,791	1,074,558	79,597	3,558	356,788	12,029
1996	13	537,286	806,566	62,044	2,644	357,708	12,294
1997	12	449,855	661,252	53,980	2,154	376,016	12,495
1998	12	541,122	786,505	66,937	2,545	378,426	12,710
1999	12	851,284	1,225,154	104,268	3,939	404,875	13,239
2000	12	642,290	905,134	78,707	2,892	412,564	13,298
2001	11	801,509	1,102,867	98,033	3,512	413,506	13,339
2002	13	755,315	1,026,755	80,530	3,270	415,051	13,184
2003	11	849,636	1,133,607	100,765	3,587	433,650	13,035
2004	11	920,631	1,203,657	109,423	3,785	441,149	12,906
2005						439,335	12,830
2006	10	727,816	899,201	87,727	2,810	450,918	12,925
2007	10	755,334	911,855	91,186	2,823	442,237	12,773
2008	10	912,163	1,068,560	104,250	3,268	442,954	12,887
2009	10	866,274	1,003,335	100,333	3,031	434,644	12,850
2010	11	694,231	795,124	73,965	2,388	417,088	12,028
2011						432,600	12,107
2012						441,036	12,348
2013						435,402	12,202
2014						452,587	12,324
2015	10	993,757	1,051,385	105,138	3,176	471,222	12,745
2016	10	928,994	977,897	95,405	2,972	478,872	12,937
2017	11	870,672	902,758	85,977	2,761	478,871	12,878
2018						475,534	12,722
2019						468,399	12,731

Local Economic Trends

Population

Population change is a key factor influencing local retail sales performance. Population gains or losses from year to year directly impact the number of potential shoppers in the region.

In the longer term, population trends also reflect the region's general economic climate. Population growth or stability suggest a more favorable retail environment than population decline, which may signify erosion in the region's economic vitality.

Figure 4 shows annual population estimates for the city, county, and state, expressed as percentages of baseline values from ten years ago.

Figure 4. Population Trends
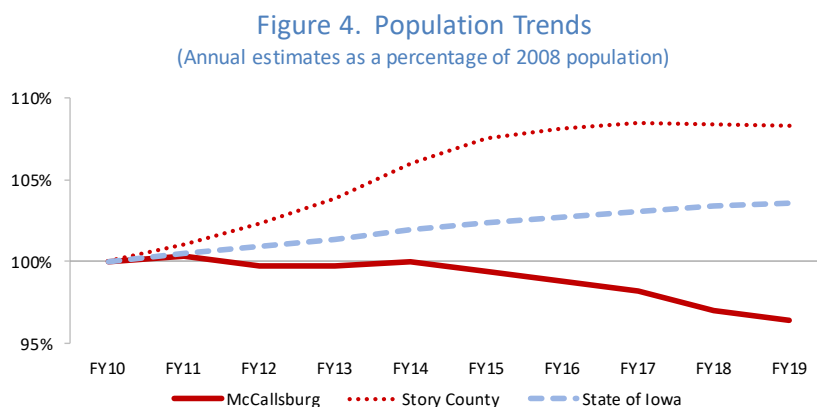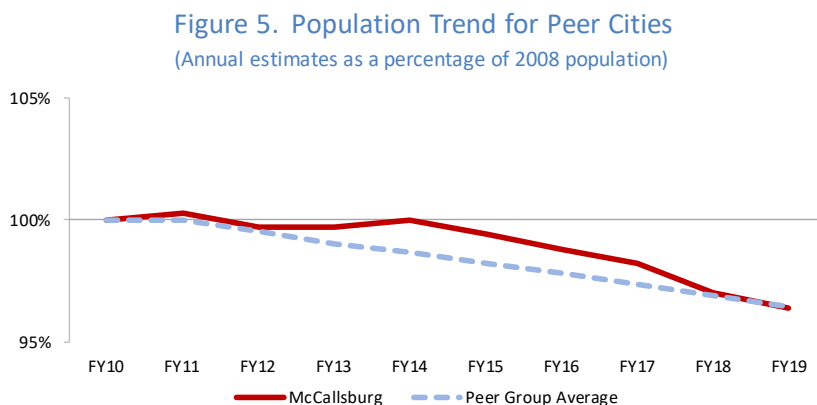(Annual estimates as a percentage of 2008 population)

Figure 5 compares the local population trend to the average experience for similarly-sized cities in Iowa. See Pages 23-25 for a listing of Iowa's cities by peer group.

Figure 5. Population Trend for Peer Cities
(Annual estimates as a percentage of 2008 population)

Local Economic Trends (continued)

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. Figure 6 shows recent county and state employment trends

Rising or persistently high levels of unemployment may contribute to household economic stress within the region and may ultimately reduce aggregate household spending levels. Figure 7 illustrates recent unemployment rates for the county and state.

Figure 6 shows the 10-year trend in county wage and salary employment on a place of work basis. Each year's employment, which counts full-time and part-time jobs equally, is expressed as a percentage of baseline year employment.

Figure 6. Employment Trends
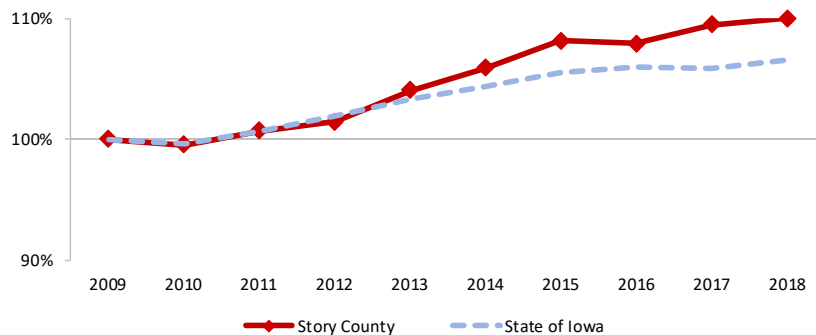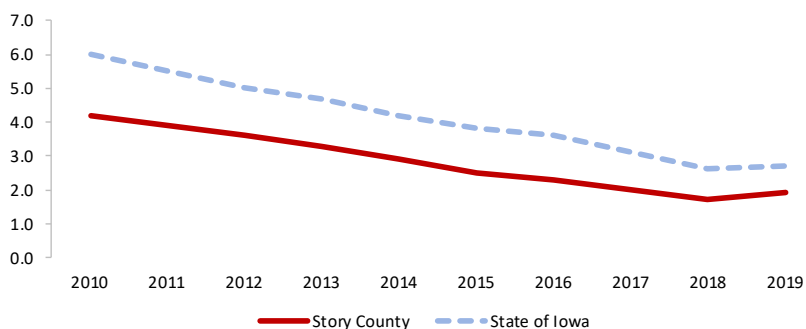(Annual employment as a percentage of 2009 employment)

Figure 7 shows recent county and statewide unemployment rate trends. The unemployment rate is defined as the percentage of the resident labor force that is unemployed but actively seeking work.

Figure 7. Unemployment Rate
(Unemployed percentage of the labor force)

Local Economic Trends (continued)

Personal Income

Local income levels influence the amounts and types of retail goods and services that area residents demand. Wages and salaries typically comprise the largest portion of local personal income. Other major sources include proprietors' income, investment income, and transfer payments from governments.

Social Security, food assistance, and other government transfers help to stabilize local income levels. A comparatively high dependence on transfer payments, however, suggests that households with low or fixed incomes comprise a larger than average share of the local customer base.

Figure 8 compares recent average earnings per wage and salary job in the county and the state. The dollar values have been adjusted for inflation.

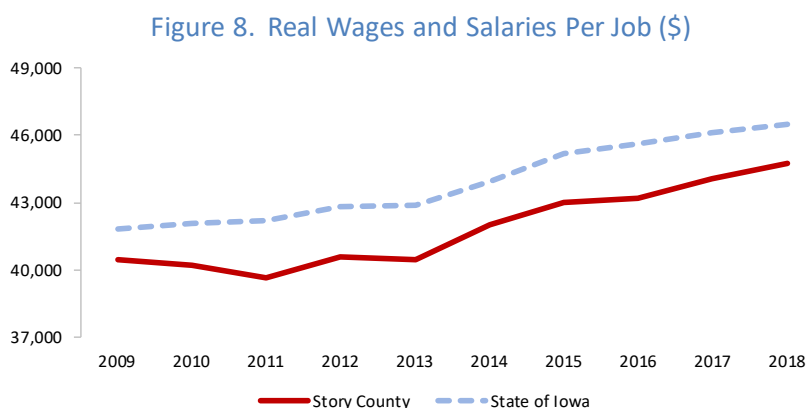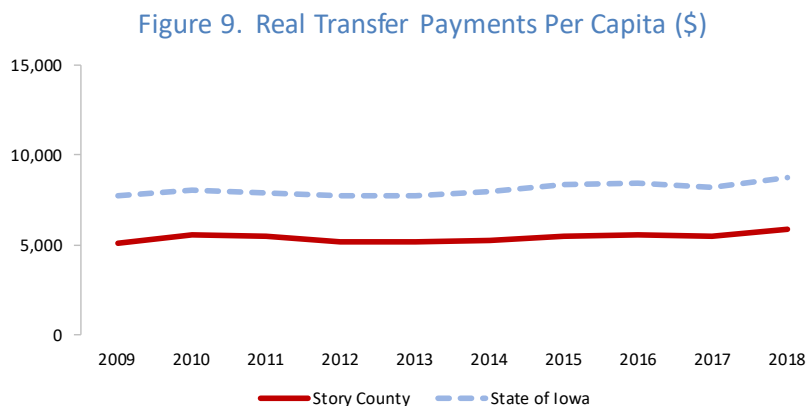### Figure 8. Real Wages and Salaries Per Job ($)

Figure 9 shows average transfer payment receipts by county and state residents. These payments include Social Security, Medicare, Medicaid, unemployment insurance, food assistance, and other income supports.

Figure 9. Real Transfer Payments Per Capita ($)

Local Economic Trends (continued)

Income and Age Distributions

Consumer spending behaviors tend to vary by age, income, and other personal characteristics. If the distribution of local residents by income or age deviate strongly from statewide averages, one might expect local spending patterns to differ from the typical spending patterns of Iowa residents.

Table 3 shows the county's median household income level and estimated poverty rate compared to the state. In counties with a lower median income level, a higher poverty rate, or both, lower-than-average household spending levels may be anticipated locally.

Table 3. Story County Income and Poverty

Median Household Income ($)	Story		State of Iowa
Estimate	57,464	<	60,071
90% Confidence Interval	53,250 - 61,670		59,230 - 60,920

Poverty Rate (%)	Story		State of Iowa
Estimate	18.9	>	11.2
90% Confidence Interval	17.4 - 20.4		10.9 - 11.5

Table 4 illustrates the percentage distribution of the county's population by age group, 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.

Table 4. Story County Age Distribution

Population (% of total)	Story		State of Iowa
Under 5 years	4.6%	<	6.3%
Age 5 to 17	12.0%	<	16.9%
Age 18 to 24	30.9%	>	10.1%
Age 65 years and over	12.0%	<	17.1%
Median age	26.3	>	0.0

> Higher than state
< Lower than state

Retail Performance Measures

Peer Group Comparisons

Iowa's 946 cities vary in the level and types of retail activity they can support. In general, retail sector size and diversity tend to increase with community size. Other determining factors include the proximity and size of competing trade centers and the overall population density in the region. Communities that are similar across these dimensions serve as useful benchmarks for gauging local retail performance.

This report assigns all cities in Iowa to peer groups based on their population size and the urbanization characteristics of their host county. **Table 5** contains peer group definitions. The relevant peer group for the city is highlighted in blue (see Pages 23-25 for a complete list of cities by peer group). **Figure 10** compares the average sales performance of all city peer groups during the most recent fiscal year.

Table 5. Peer Group Definitions

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	59.4%
Group 2	10,000 or greater	Non-core MSA county or non-metropolitan county	17	12.0%
Group 3	2,500 to 9,999	Non-metropolitan county	62	12.0%
Group 4	2,500 to 9,999	Metropolitan county	33	5.5%
Group 5N	500 to 2,499	Non-metropolitan county, not adjacent to a MSA	102	2.8%
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	2.7%
Group 7	250 to 499	Any county	176	1.0%
Rest of State		Any county		1.8%

Figure 10. Average Sales Per Capita by City Peer Group, FY2019

State of Iowa $12,730 | Group 1 $18,370 | Group 2 $16,840 | Group 3 $16,200 | Group 4 $10,830 | Group 5N $10,530 | Group 5A $8,450 | Group 6 $8,420 | Group 7 $7,390 | Rest of state $1,050

Retail Performance Measures (continued)

This section illustrates how the county's recent per capita sales levels compare to typical and top values among counties in its peer group.

Expected Range for Local Sales Per Capita

Figure 11 compares city sales levels to a range of "expected," or typical, values for peer group cities. 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 local per capita sales performance.

Figure 11. Expected and Actual Sales Per Capita ($)
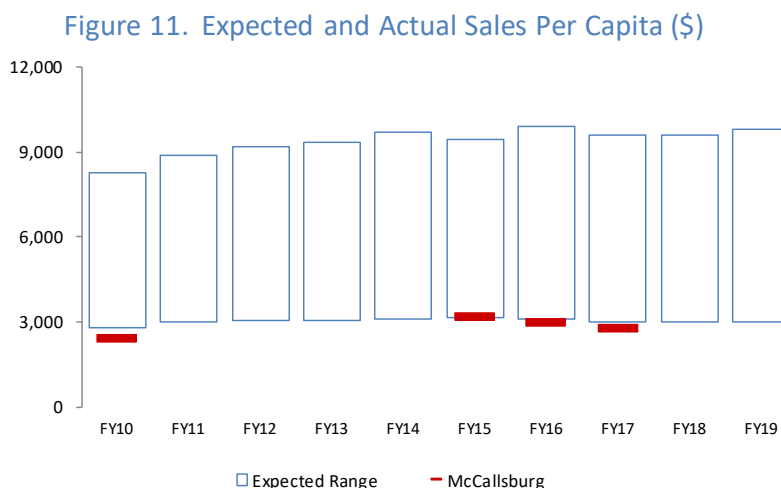
Peer Group Rankings

Table 6 identifies the top performers in the city's peer group, as measured by sales per capita. Statewide and peer group averages are also provided, along with the city's ranking among its peer cities.

Any cities with per capita sales exceeding two standard deviations above the peer group mean are indicated with an asterisk (*). Their sales levels may be inflated by a retail anomaly that is not replicable in other communities.

Table 6. Per Capita Sales Comparisons

Area Name	FY2019	
State of Iowa	$12,731	
Peer group average	7,391	
McCallsburg	NA	
Peer Group Top 10		
Batavia	42,668	*
Floyd	34,254	*
Ridgeway	33,304	*
Emerson	29,421	*
Worthington	25,835	*
Ocheyedan	25,549	*
Pacific Junction	23,214	*
Delhi	22,962	*
Breda	22,307	*
Kensett	21,994	*

Retail Performance Measures (continued)

This section introduces three related retail performance measures that are based on a hypothetical "self-sufficiency," or "break-even" level of sales at which the city satisfies all of the retail needs of its own residents (see definition on Page 17). At the break-even level, any sales lost from residents' shopping elsewhere are exactly offset by local sales to non-residents.

Trade Surplus or Leakage

Trade surplus or leakage measures the dollar difference between the city's actual sales and its breakeven sales target. **Table 7** shows inflation-adjusted estimates of local sales surplus or leakage in $ millions.
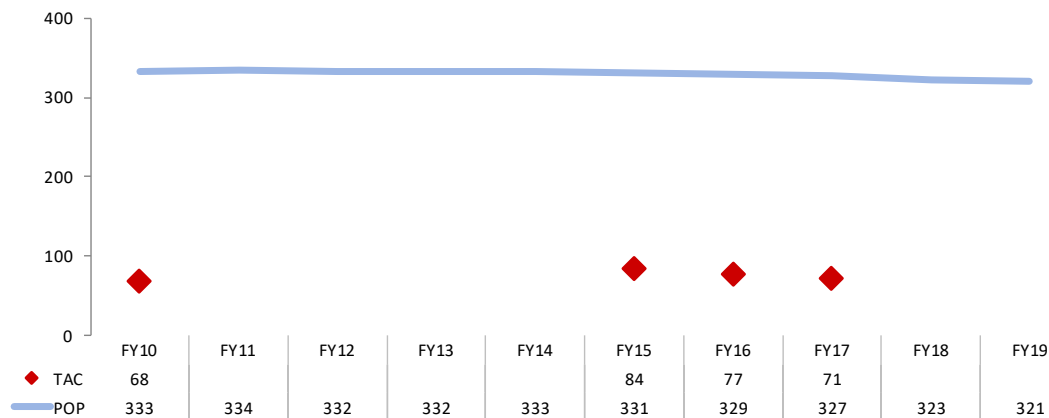
Table 7. Breakeven Analysis

McCallsburg	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Statewide average spending per person ($)	12,028	12,107	12,348	12,202	12,324	12,745	12,937	12,878	12,722	12,731
x local income adjustment	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98
= Annual retail needs of local residents ($)	11,779	11,860	12,100	11,961	12,084	12,501	12,692	12,639	12,490	12,502
x City population estimate	333	334	332	332	333	331	329	327	323	321
Breakeven sales target ($ millions)	3.9	4.0	4.0	4.0	4.0	4.1	4.2	4.1	4.0	4.0
City actual sales ($ millions)	0.8	#N/A	#N/A	#N/A	#N/A	1.1	1.0	0.9	#N/A	#N/A
Estimated surplus (+) or leakage (-)	-3.1					-3.1	-3.2	-3.2		

Trade Area Capture

The extent of a city's "trade area" can be approximated by converting its sales from dollars into annual customer equivalents. If the customer metric exceeds the resident population, the city's geographic trade area likely extends beyond its borders. If below, the trade area likely overlaps or is subsumed by that of a nearby community. **Figure 12** illustrates the city's estimated trade area capture (TAC) relative to its population size (POP).

Figure 12. Estimated Trade Area Capture for McCallsburg
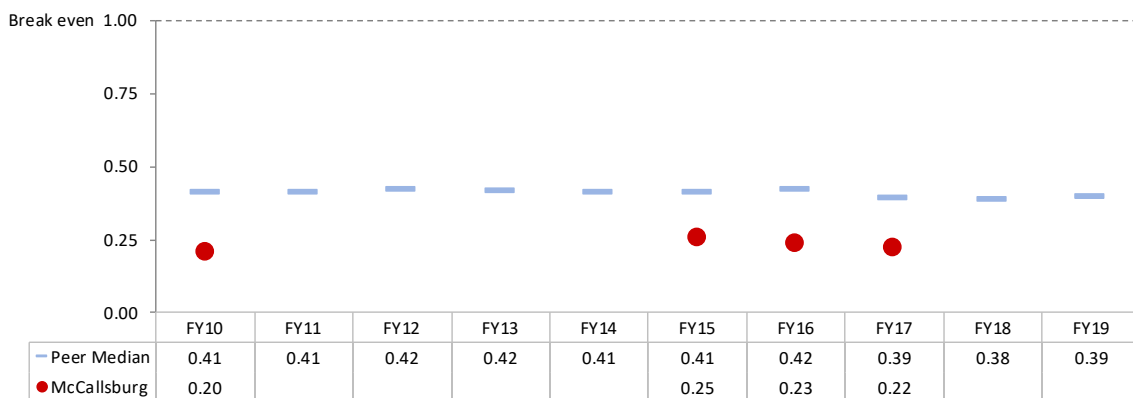

	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
◆ TAC	68					84	77	71		
▬ POP	333	334	332	332	333	331	329	327	323	321

The Pull Factor Ratio

A pull factor ratio describes the size of a city's retail customer base in relation to its own population size. The ratio is derived by dividing the estimated trade area capture value by the number of city residents.

Pull factors can vary widely from one city to the next, but they should be somewhat comparable among peer cities. **Figure 13** shows recent trends in pull factor ratios for the city 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.

Figure 13. Pull Factor Comparison With Peer Group

	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
— Peer Median	0.41	0.41	0.42	0.42	0.41	0.41	0.42	0.39	0.38	0.39
● McCallsburg	0.20					0.25	0.23	0.22		

Interpreting Pull Factors

= 1.0	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.
> 1.0	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 high pull factor may send a false signal of retail strength. Pull factors may be inflated by the presence of one or more businesses that serve as a regional draw in a particular sales category, even if substantial sales leakage is occurring in other local retail segments.
< 1.0	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. A low pull factor does not necessarily indicate untapped sales potential in the local retail sector. Most small cities should expect to lose at least some fraction of their residents' spending to larger regional trade centers.

Sales Performance by Business Group

Areas of strength or weakness in the local retail sector may be evident from the sales levels in specific types of businesses. This section examines county-level sales across 12 broad categories of retail firms (see Table 11 on Pages 21-22 for business group definitions).

To avoid misinterpreting the data, readers should note the following:

- The tabulations by business group reflect the type of *firm* where a retail transaction occurred, but do not necessarily identify the specific type of *merchandise* that was sold.

- Sales for the Food Dealers group exclude most foods purchased for home consumption. Firms in this group include grocery stores, specialty grocers, and convenience stores. Gasoline stations with convenience stores are also included; however, their gasoline sales are excluded.

- The Automotive group includes auto parts stores, recreational and other motorized vehicle dealers, and new and used car dealers. Sales data for this group exclude automobile sales, which are taxed separately via registration fees.

- The Wholesale group includes wholesale firms that also engage in retail sales. Sales data for this group describe only their retail transactions.

Per Capita Averages by Business Group

Figure 14 compares per capita sales in the county to a group median value for all of Iowa's metropolitan or non-metropolitan counties, whichever applies. The county's data are suppressed for any business groups that did not meet a minimum threshold for number of reporting firms.

Figure 14. Business Group Sales Per Capita
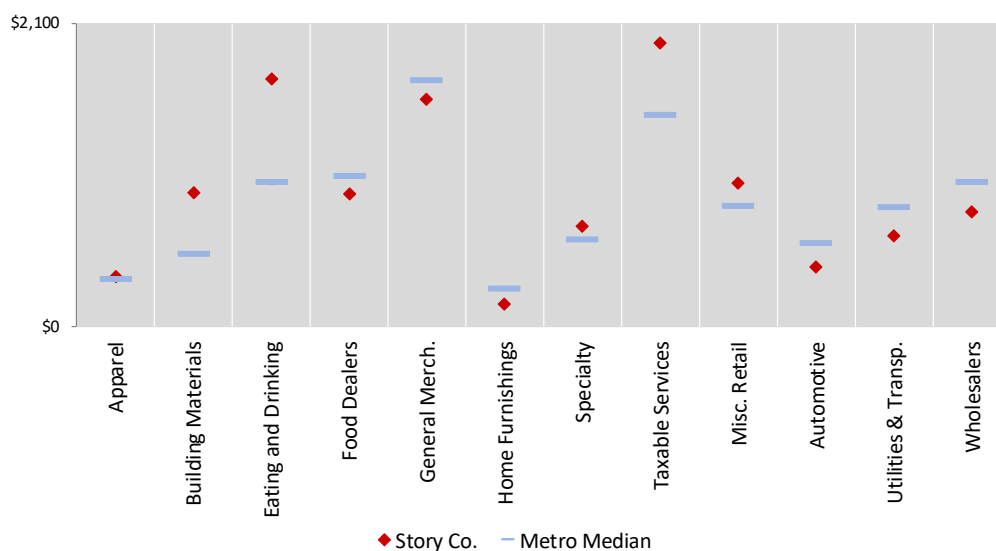
Business Group Summary

Table 8 provides multiple measures of county sales by business group, including total taxable sales, the annualized number of reporting firms, and annual averages for sales per firm and sales per person. Benchmark values for the state and peer counties are also provided.

County data are suppressed for any business groups that did not meet a minimum threshold for number of reporting firms.

Table 8. Story County Taxable Sales Summary by Business Group

Business Group Totals and Averages	Story County FY19 Totals		Average Sales Per Firm ($)	
Type of Firm	**Total Taxable Sales ($)**	**Reporting Firms**	**Story County**	**State of Iowa**
Apparel Stores	33,652,047	48	708,464	602,183
Building Materials Stores	90,267,893	30	3,034,215	2,140,463
Eating and Drinking Establishments	166,576,047	206	810,589	580,536
Food Stores (excluding non-taxable food items)	89,440,947	68	1,325,051	1,181,511
General Merchandise Stores	152,649,554	16	9,848,358	5,845,838
Home Furnishings Stores	15,117,573	26	575,908	880,390
Specialty Retail Stores	67,945,671	380	178,687	218,700
Service Establishments	190,431,746	731	260,598	179,277
Miscellaneous Retail Firms	96,113,414	288	333,727	269,736
Automotive and Related Stores	40,574,730	47	858,724	899,706
Utilities and Transportation Services	60,849,353	79	767,815	996,708
Retail Sales by Wholesale Firms	76,824,602	85	901,168	942,326

Per Capita Comparisons	Story County Averages ($)		FY19 Benchmark Values ($)	
	real average		Metropolitan	State of
Type of Firm	**FY16 - FY18**	**FY19**	**Median**	**Iowa**
Apparel Stores	382	347	326	313
Building Materials Stores	908	931	501	930
Eating and Drinking Establishments	1,702	1,718	992	1,436
Food Stores (excluding non-taxable food items)	945	923	1,037	1,154
General Merchandise Stores	1,611	1,575	1,696	1,464
Home Furnishings Stores	318	156	256	374
Specialty Retail Stores	736	701	599	979
Service Establishments	1,785	1,964	1,456	1,850
Miscellaneous Retail Firms	1,065	991	830	1,078
Automotive and Related Stores	404	419	571	649
Utilities and Transportation Services	711	628	825	1,261
Retail Sales by Wholesale Firms	885	792	992	1,242

*Note: **Table 11** on Pages 21-22 lists the specific types of firms in each business group and provides the statewide distribution of tax returns, total sales, and per capita sales by detailed business type.*

Regional Competition

This section explores some of the competitive forces at work within the region. First described is the distribution of trade and population within the county. Next, broader regional trade patterns are illustrated using comparative sales measures in nearby cities and counties. Finally, commuting data help to identify sources and destinations of local workers.

County Shares

Figure 15 illustrates the city's contributions as a trade and population center within the county. The city's percentage share of county residents is contrasted with the share of county taxable sales occurring within the city.

Figure 15. Shares of Story County Totals

0.33%

Not Available

Taxable Sales   Population

Table 9 lists cities within the county that reported taxable sales activity during the most recent fiscal year.

Values for unincorporated areas and for cities with 10 or fewer sales tax permit-holders are suppressed; however, sales data for those localities are included within the county totals.

Values for any cities marked with an asterisk (*) include neighboring county residents and retailers who fall within the city limits; consequently, the sum of values for all cities listed in Table 7 may exceed the reported totals for the county.

Table 9. Reporting Jurisdictions in Story County

Area Name	Population	Average # Filers	Sales $millions
Story Total	**96,949**	**2,003**	**1,080.4**
Ames	66,130	1,229	932.8
Cambridge	799	25	2.3
Collins	469	19	0.6
Colo	825	38	6.2
Gilbert	1,144	36	5.4
Huxley	3,937	92	15.9
Kelley	299	19	1.2
Maxwell	907	36	3.1
Nevada	6,698	226	58.2
Roland	1,260	35	3.6
Slater	1,467	41	12.1
Story City	3,337	163	34.7
Zearing	522	23	1.6

Neighboring Area Sales

Regional shopping patterns may be inferred from relative trade levels in surrounding cities and counties.

Figure 16 compares city per capita sales to averages in neighboring communities with 500 or more residents.

The comparison group includes the ten nearest communities as measured from the center of each city. The cities are listed in descending order by their average per capita sales. Population sizes for each city, as of the 2010 Census, are also indicated.

Figure 16. Per Capita Retail Sales ($)

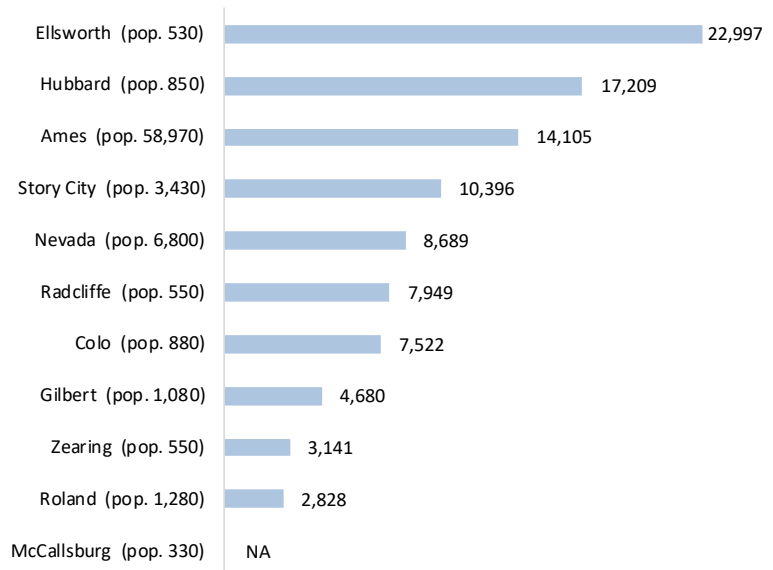| City	Per Capita Sales ($)
Ellsworth (pop. 530)	22,997
Hubbard (pop. 850)	17,209
Ames (pop. 58,970)	14,105
Story City (pop. 3,430)	10,396
Nevada (pop. 6,800)	8,689
Radcliffe (pop. 550)	7,949
Colo (pop. 880)	7,522
Gilbert (pop. 1,080)	4,680
Zearing (pop. 550)	3,141
Roland (pop. 1,280)	2,828
McCallsburg (pop. 330)	NA

Figure 17 illustrates county retail pull factors (see Page 11 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.

Figure 17. County Pull Factors

© 2020 Mapbox © OpenStreetMap

Below 0.5	0.5 to 0.9	0.9 to 1.1	1.1 or higher

Regional Competition (continued)

Commuting Patterns

The daily exchange of workers with surrounding communities add or subtracts to the city's potential retail customer base. The sources and destinations of commuting flows can reveal regional economic dependencies that influence local retail conditions.

Figure 18 summarizes the estimated daily worker flows to and from the city.

All commuting estimates on this page describe flows of workers in wage and salary jobs only. Self-employed workers are excluded.

Figure 18. Commuting Inflows and Outflows: McCallsburg

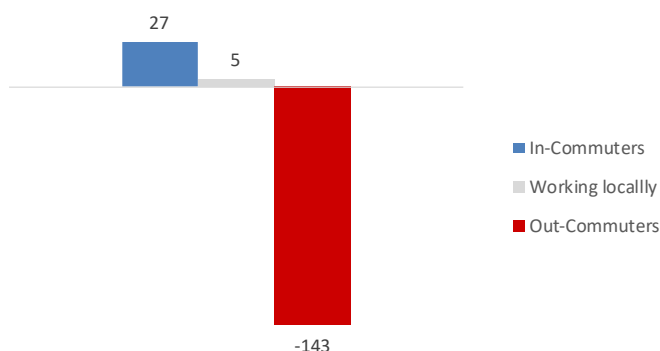- ■ In-Commuters
- ■ Working locallly
- ■ Out-Commuters

Table 10 shows commuting probabilities for local residents and workers. The table also identifies the top workplace destination for local residents and top city supplying workers to local employers.

Average commuting rates in peer cities are included for comparison.

Table 10. McCallsburg Commuting Probabilities

	Number	% of total	Peer average
Workplaces of McCallsburg residents:			
Working within the city	5	3.4%	3.5%
Working elsewhere:	143	96.6%	96.5%
in Ames	45	30.4%	
in all other areas	98	66.2%	
Sources for McCallsburg workers:			
Living within the city	5	15.6%	7.7%
Commuting from elsewhere:	27	84.4%	92.3%
from Zearing	6	18.8%	
from all other areas	21	65.6%	

Data Notes

Iowa's Retail Sales Tax Reporting

The state of Iowa imposes a six percent tax on the gross receipts from sales of taxable tangible personal property and taxable services.

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.

The state's reporting does not include retail transactions that are exempt from the statewide sales tax. Consequently, this report describes only taxable, not total, retail sales. Several types of exempt activity are listed on the following page.

Occasional anomalies may arise in retail sales data reported at the local level. For example, the locations of specific firms may not precisely align with the administrative jurisdictions used for tax reporting purposes. Such discrepancies may result in under-statement or over-statement of actual local retail sales activity.

When analyzing trends, users should note that changes in Iowa's retail sales tax laws or changes in administrative or accounting practices may affect the comparability of taxable sales data over time.

Other cautions for using taxable sales data to analyze local retail performance are listed at right. Users seeking more detailed information are encouraged to consult the Iowa Department of Revenue's website at https://tax.iowa.gov/.

Cautions and Limitations for Interpreting Reported Sales Data

- **Non-Taxable Goods & Services**. Because certain goods and services are exempt from the statewide sales tax, the sales information presented in this report provides only a partial picture of retail and service sector activity in Iowa's communities.

- **E-commerce Sales**. Neither the volume of e-commerce purchases by Iowa residents nor e-commerce sales by Iowa retailers are currently measurable.

- **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.** Sales levels in some cities may be inflated by the administrative presence of firms serving a much larger geographic service territory, such as rural telecommunications and other cable or internet service providers.

- **Non-Disclosure Rules**. To avoid disclosing information traceable to specific firms, the Iowa Department of Revenue only reports data from localities with 10 or more tax returns filed per quarter or 40 returns per year. Sales data for areas below this threshold are grouped into a "remainder of county" value.

Notable Exclusions from Iowa's Retail Sales Tax

The retail data analyzed for this report only capture transactions that are subject to Iowa's statewide sales tax. In general, merchandise goods are taxable unless specifically exempted, whereas services are exempted from the tax unless specifically enumerated by the state.

Following are several types of sales activity that are **not** covered by this report.

Exempt or Excluded Goods. Some of the goods not subject to the sales tax include:

- Certain foods for home consumption

- Prescription drugs and medical devices

- New or used cars and other vehicles, as they are taxed separately under the state's one-time registration fee.

- Gasoline, which is subject to a separate fuel tax

Exempt Services. Unlike tangible goods, services are exempt from tax unless specifically enumerated. Many professional services such as medical and legal services are exempt from the sales tax.

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.

Internet/Catalog Sales. Prior to 2019, many out-of-state purchases by Iowa residents were untaxed. Iowa implemented regulatory changes on July 1, 2019, to require collection of sales taxes on residents' purchases from firms without a physical presence in Iowa but who generate $100,000 or more in gross revenues from Iowa sales.

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

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. This phase-out was completed by 2006. Specific exemptions for utilities may also apply to certain businesses and industries.

Sales to Manufacturing and Other Industries. The state exempts sales of many goods and services that are used as inputs to industrial processes. 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 Iowa Department of Revenue Web site for more detailed information.

More detailed information about Iowa's sales tax is available from the Iowa Department of Revenue at https://tax.iowa.gov/iowa-sales-and-use-tax-guide

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. Iowa's current sales tax rate is 6 percent.

Fiscal Year. Iowa's annual sales tax reports reflect a July 1 - June 30 fiscal year period.

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.

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

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.

Business Group Sales. The state reports county-level taxable sales data for 12 business groups. The data reflect the business classification of the firms making the sales, not the specific goods and services that they sold.

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. No distinctions are made among residents of households, educational institutions, nursing homes, or other group quarters in the calculation of per capita sales and related indicators.

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

Self-Sufficiency (or Breakeven) Level of Sales. This hypothetical value describes the amount of sales that would be generated if the city's retailers (1) served only local residents and (2) satisfied all of those residents' retail needs. It is equivalent to the total estimated spending by residents on taxable goods and services purchased anywhere within Iowa. To derive this value, 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.

Trade Surplus or Leakage. Trade surplus or leakage measures the dollar difference between the city's actual sales and its breakeven sales level.

Trade Area Capture. Trade area capture translates local retail sales from dollars to annual customer equivalents. It is estimated by dividing the city's actual total sales by the expected per capita average spending of residents.

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

Other Data Sources and Notes

Population: Population values in this report describe the estimated, average number of residents during a given fiscal year. The estimates are based on data released annually through the Population Estimates Program, U.S. Census Bureau. The Census Bureau's published estimates, which reflect the population on July 1st of each year, may differ from the average values appearing in this report.

With each of its annual data releases, the U.S. Census Bureau may revise its estimates from prior years. This report incorporates the most recently available estimates and revisions. As a consequence, 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.

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 . Self-employed individuals such as sole proprietors and partners are excluded from these data.

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.

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

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

Transfer Payments per Capita: U.S. Bureau of Economic Analysis.

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

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.

Table 11. Business Group Definitions (page 1 of 2)

Business Group	Number of Returns	Percent of Returns	Taxable Sales	Per Capita Sales
Apparel Group				
Clothing and Clothing Accessories Stores	5,699	1.7	$832,931,221	$264
Shoe Stores	853	0.3	$153,445,151	$49
Group Totals	6,552	1.9	$986,376,372	$313
Building Materials Group				
Building Material Dealers	1,610	0.5	$2,123,851,271	$674
Garden Supply Stores	1,998	0.6	$413,652,008	$131
Hardware Stores	1,167	0.3	$275,998,598	$88
Mobile Home Dealers	167	0.1	$6,185,666	$2
Paint and Glass Stores	535	0.2	$111,141,666	$35
Group Totals	5,477	1.6	$2,930,829,209	$930
Eating and Drinking Group				
Restaurants, Taverns, and Bars	31,196	9.1	$4,527,601,584	$1,436
Group Totals	31,196	8.8	$4,527,601,584	$1,436
Food Dealers Group				
Gas Stations/Convenience Stores Selling Gas	6,784	2.0	$1,752,135,115	$556
Grocery Stores and Convenience Stores	3,943	1.2	$1,828,509,396	$580
Specialized Groceries	1,590	0.5	$57,522,673	$18
Group Totals	12,317	3.6	$3,638,167,184	$1,154
General Merchandise Group				
Department Stores	648	0.2	$2,899,566,505	$920
Miscellaneous Merchandise Stores	2,280	0.7	$1,701,209,150	$540
Variety Stores	229	0.1	$13,051,913	$4
Group Totals	3,157	0.9	$4,613,827,568	$1,464
Home Furnishings And Appliances Group				
Appliances and Entertainment Equipment	2,099	0.6	$457,528,710	$145
Furniture Stores	1,523	0.4	$427,743,342	$136
Home Furnishing Stores	1,738	0.5	$294,450,210	$93
Group Totals	5,360	1.6	$1,179,722,262	$374
Miscellaneous Group				
Agricultural Production and Services	14,350	4.2	$498,975,057	$158
Apparel and Textile Manufacturers	90	0.0	$4,682,672	$1
Carpentry Contractors	1,452	0.4	$48,745,963	$15
Electrical Contractors	3,399	1.0	$170,662,243	$54
Food Manufacturers	1,001	0.3	$110,801,520	$35
Furniture, Wood and Paper Manufacturers	1,167	0.3	$161,209,518	$51
General Contractors	5,355	1.6	$210,022,341	$67
Industrial Equipment Manufacturers	1,624	0.5	$398,292,759	$126
Mining	1,286	0.4	$197,678,682	$63
Miscellaneous Manufacturers	2,456	0.7	$143,299,551	$45
Non-Metallic Product Manufacturers	1,859	0.5	$427,390,054	$136
Other Special Trade Contractors	4,590	1.3	$325,574,195	$103
Painting Contractors	2,468	0.7	$35,623,371	$11
Plumbing and Heating Contractors	5,150	1.5	$475,089,413	$151
Publishers Of Books and Newspapers and Commercial Printers	1,224	0.4	$76,845,599	$24
Unclassified	2,936	0.9	$114,255,295	$36
Group Totals	50,407	14.7	$3,399,148,233	$1,078
Motor Vehicle Group				
Automotive Parts and Accessories	4,810	1.4	$726,778,297	$231
New and Used Car Dealers	2,934	0.9	$1,050,213,464	$333
Recreational and All Other Motorized Vehicles	1,345	0.4	$267,365,159	$85
Group Totals	9,089	2.7	$2,044,356,920	$649

Table 11. Business Group Definitions (page 2 of 2)

Business Group	Number of Returns	Percent of Returns	Taxable Sales	Per Capita Sales
Services Group				
Arts and Entertainment	9,287	2.7	$588,013,185	$187
Auto Rental and Storage	4,588	1.3	$363,910,933	$115
Auto Repair	16,924	4.9	$1,188,977,539	$377
Beauty/Barber Shops	26,597	7.8	$431,857,871	$137
Education and Athletic Events	1,595	0.5	$93,381,121	$30
Electronic and Precision Equipment Repair and Maintenance	1,726	0.5	$68,393,437	$22
Employment Services	516	0.2	$31,618,871	$10
Finance, Insurance, Real Estate and Leasing	4,756	1.4	$129,630,650	$41
Footwear and Leather Repair	119	0.0	$2,583,168	$1
Funeral Service and Crematories	1,308	0.4	$60,651,730	$19
Hotels and All Other Lodging Places	8,394	2.4	$1,091,324,582	$346
Laundry and Floor Cleaning	2,222	0.6	$111,191,763	$35
Miscellaneous Repairs	7,700	2.2	$208,564,402	$66
Motion Picture and Video Industries	3,168	0.9	$222,194,199	$70
Other Business Services	16,221	4.7	$803,048,154	$255
Other Personal Services	10,630	3.1	$280,797,275	$89
Other Services	8,334	2.4	$100,880,643	$32
Photographic Studios	5,125	1.5	$46,223,501	$15
Upholstery and Furniture Repair	760	0.2	$5,715,996	$2
Watch, Clock, Jewelry Repair	119	0.0	$1,532,411	$0
Group Totals	130,089	38.0	$5,830,491,431	$1,850
Specialty Retail Stores Group				
Beauty and Health (Includes Pharmacies and Drug Stores)	3,341	1.0	$507,631,493	$161
Book and Stationery Stores	1,345	0.4	$143,675,957	$46
Direct Sellers	3,921	1.1	$125,320,447	$40
Electronic Shopping and Mail Order Houses	950	0.3	$8,747,952	$3
Florists	1,410	0.4	$43,340,942	$14
Fuel and Ice Dealers	97	0.0	$7,088,601	$2
Hobby and Toy	6,767	2.0	$192,624,816	$61
Jewelry	1,850	0.5	$179,477,462	$57
Liquor Stores	876	0.3	$81,893,997	$26
Other Specialty	24,028	7.0	$1,080,529,487	$343
Sporting Goods	4,715	1.4	$519,996,903	$165
Stationery, Gift, Novelty	2,097	0.6	$58,036,931	$18
Used Merchandise Stores	4,086	1.2	$77,614,478	$25
Vending Machine Operators	979	0.3	$61,079,745	$19
Group Totals	56,462	16.5	$3,087,059,211	$979
Utilities and Transportation Group				
Communications	3,999	1.2	$1,389,786,930	$441
Electric and Gas	1,483	0.4	$1,554,356,922	$493
Transportation and Warehousing	3,698	1.1	$219,506,021	$70
Water and Sanitation	6,774	2.0	$811,721,475	$258
Group Totals	15,954	4.7	$3,975,371,348	$1,261
Wholesale Goods Group				
Apparel, Piece Goods	59	0.0	$765,837	$0
Construction Materials	3,380	1.0	$1,720,950,477	$546
Farm and Garden Equipment	5,297	1.5	$1,323,204,283	$420
Furniture and Home Furnishings	176	0.1	$83,117,679	$26
Groceries and Farm Products	601	0.2	$74,268,333	$24
Miscellaneous Durable Goods	676	0.2	$78,105,117	$25
Miscellaneous Non-Durable Goods	5,921	1.7	$564,903,295	$179
Motor Vehicle Parts and Supplies	505	0.1	$68,870,161	$22
Group Totals	16,615	4.8	$3,914,185,182	$1,242
State Totals	342,675	100.0	$40,127,136,504	$12,731

Table 12. Peer City Groupings and 2010 Population Sizes (page 1 of 3)

1

City	Pop.	City	Pop.	City	Pop.
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

2

City	Pop.	City	Pop.	City	Pop.
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		

3

City	Pop.	City	Pop.	City	Pop.
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		

4

City	Pop.	City	Pop.	City	Pop.
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

Table 12. Peer City Groupings and 2010 Population Sizes (page 2 of 3)

5N

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

5A

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

Table 12. Peer City Groupings and 2010 Population Sizes (page 3 of 3)

6	Ainsworth, 567	Correctionville, 821	Granger, 1,244	Merrill, 755	Redfield, 835	Treynor, 919
	Akron, 1,486	Crescent, 617	Guthrie Center, 1,569	Milo, 775	Reinbeck, 1,664	Tripoli, 1,313
	Alburnett, 673	Dallas Center, 1,623	Hartford, 771	Minden, 599	Remsen, 1,663	Underwood, 917
	Anthon, 565	Denver, 1,780	Hills, 703	Mitchellville, 2,254	Riverside, 993	University Hts, 1,051
	Atkins, 1,670	De Soto, 1,050	Hinton, 928	Moville, 1,618	Roland, 1,284	Urbana, 1,458
	Avoca, 1,506	Dexter, 611	Hudson, 2,282	Neola, 842	Runnells, 507	Van Horne, 682
	Blairstown, 692	Dike, 1,209	Janesville, 930	Newhall, 875	St. Charles, 653	Van Meter, 1,016
	Blue Grass, 1,452	Dunkerton, 852	Kalona, 2,363	Norway, 545	Shellsburg, 983	Walcott, 1,629
	Brighton, 652	Dunlap, 1,042	Keystone, 622	Oakland, 1,527	Shueyville, 577	Walford, 1,463
	Buffalo, 1,270	Earlham, 1,450	Kingsley, 1,411	Olin, 698	Slater, 1,489	Walker, 791
	Cambridge, 827	Elkhart, 683	La Porte City, 2,285	Oxford, 807	Sloan, 973	Walnut, 785
	Carson, 812	Elk Run Hts, 1,117	Lawton, 908	Palo, 1,026	Solon, 2,037	Wellman, 1,408
	Cascade, 2,159	Ely, 1,776	Lisbon, 2,152	Panora, 1,124	Springville, 1,074	Wellsburg, 707
	Center Point, 2,421	Epworth, 1,860	Logan, 1,534	Peosta, 1,377	Stuart, 1,648	Woodbine, 1,459
	Central City, 1,257	Fairfax, 2,123	Lone Tree, 1,300	Princeton, 886	Sumner, 2,028	Woodward, 1,024
	Coggon, 658	Farley, 1,537	Long Grove, 808	Raymond, 788	Swisher, 879	Wyoming, 515
	Colo, 876	Gilbert, 1,082	Malvern, 1,142	Readlyn, 808	Tiffin, 1,947	Zearing, 554
	Conrad, 1,108	Gilbertville, 712	Maxwell, 920			
7	Alleman, 432	Colesburg, 404	Galva, 434	Libertyville, 315	Minburn, 365	Rowley, 264
	Alta Vista, 266	Collins, 495	Garrison, 371	Liscomb, 301	Mingo, 302	Royal, 446
	Andrew, 434	Columbus City, 391	Grafton, 252	Little Rock, 459	Modale, 283	Rudd, 369
	Arcadia, 484	Conesville, 432	Granville, 312	Livermore, 384	Mondamin, 402	Ryan, 361
	Arlington, 429	Corwith, 309	Greeley, 256	Lockridge, 268	Mystic, 425	Salem, 383
	Ashton, 458	Coulter, 281	Harcourt, 303	Lohrville, 368	New Market, 415	Salix, 363
	Atalissa, 311	Crawfordsville, 264	Harpers Ferry, 328	Lorimor, 360	New Vienna, 407	Sheldahl, 319
	Auburn, 322	Crystal Lake, 250	Hawkeye, 449	Lost Nation, 446	New Virginia, 489	Spillville, 367
	Bagley, 303	Cumberland, 262	Holland, 282	Low Moor, 288	Nichols, 374	Stacyville, 494
	Batavia, 499	Cumming, 351	Holy Cross, 374	Luana, 269	Ocheyedan, 490	Stanhope, 422
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	Beacon, 494	Dedham, 266	Ionia, 291	Lynnville, 379	Oxford Junction, 496	Stockport, 296
	Bennett, 405	Deep River, 279	Irwin, 341	Lytton, 315	Pacific Junction, 471	Templeton, 362
	Bertram, 294	Defiance, 284	Kellerton, 315	McCallsburg, 333	Persia, 319	Terril, 367
	Birmingham, 448	Delhi, 460	Kelley, 309	McCausland, 291	Peterson, 334	Thornton, 422
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	Bode, 302	Delta, 328	Kimballton, 322	Malcom, 287	Pisgah, 251	Truro, 485
	Bonaparte, 433	Diagonal, 330	Kiron, 279	Mallard, 274	Plainfield, 436	Union, 397
	Brandon, 309	Donahue, 346	Lacona, 361	Marble Rock, 307	Plymouth, 382	University Park, 487
	Breda, 483	Duncombe, 410	Ladora, 283	Marquette, 375	Prescott, 257	Ute, 374
	Bronson, 322	Earling, 437	Lakota, 255	Martelle, 255	Protivin, 283	Vail, 436
	Bussey, 422	Elliott, 350	Lamont, 461	Martensdale, 465	Pulaski, 260	Wadena, 262
	Calamus, 439	Emerson, 438	La Motte, 260	Massena, 355	Quimby, 319	Wahpeton, 341
	Callender, 376	Farmersburg, 302	Lawler, 439	Maurice, 275	Rhodes, 305	Waucoma, 257
	Casey, 426	Farnhamville, 371	Lehigh, 416	Menlo, 353	Ridgeway, 315	Wesley, 390
	Charlotte, 394	Farragut, 485	Leland, 289	Meservey, 256	Ringsted, 422	West Okoboji, 289
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	Churdan, 386	Fertile, 370	Letts, 384	Miles, 445	Riverdale, 405	Williams, 344
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Frequently Asked Questions

Are business group sales data available at the city level? Subject to disclosure limitations to protect the confidentiality of local firms, city-level data for up to 12 business groups may be available upon request from the Iowa Department of Revenue.

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? No. Changes to Iowa's statewide sales tax laws have redefined the mix of goods and services comprising taxable sales transactions over time.

At the local level, changes in the geographic or business group assignments of specific firms may also complicate trend analysis. Notably, the Iowa Department of Revenue in FY2014 reassigned more than 10 percent of Iowa's retailers to different business class codes that better reflect their business focus. A significant change was the reclassification of gasoline stations with convenience stores from the automotive and related group to the food dealers group. These reclassifications should be considered 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. Contact the author for more detailed information about the methodology used for income adjustments.

Acknowledgements