

City of Boulder

Sales & Use Tax Revenue Report

March, 2001



Issued May 10, 2001

This report provides information and analysis related to sales and use tax collections for the fiscal year 2001. Any questions should be directed to Tom Hagerty, Deputy Finance Director, at (303) 441-3001.

For 2000, two new industry type categories have been added to assist in analyzing data. The new categories are "consumer electronics" and "computer related business sector." The data was previously included in the "home furnishings" and "all other" categories respectively.

As illustrated in the following chart, March 2001 actual year-to-date sales and use tax revenue has increased by 6.09% over the comparable period in 2000.

MARCH YEAR-TO-DATE COMPARISONS - 2001 VERSUS 2000		
TAX CATEGORY	% CHANGE	% of TOTAL
Retail Sales Tax	0.39%	77.99%
Business Use Tax	78.04%	16.17%
Construction Use Tax	-21.34%	3.46%
Motor Vehicle Use Tax	-9.64%	2.89%
Refunds	409.55%	-0.51%
Total March Sales/Use Tax	6.09%	100.00%

Of greater significance for identifying trends is the percent change month by month for the year. To date, all categories have been quite volatile. One-time revenue is a factor in the retail sales tax and consumer use tax areas, with sales from the close-out of J.C. Penney in the January retail sales tax collections and a large unlicensed taxpayer making a use tax payment of over \$367,000 in March.

REVENUE CATEGORY	JAN	FEB	MAR
Retail Sales Tax	11.39%	-12.25%	2.97%
Consumer Use Tax (incl motor vehicles)	66.77%	14.61%	79.24%
Construction Use Tax	-19.95%	-30.46%	2.51%
Total	17.17%	-11.50%	13.35%

Retail Sales Tax: Year-to-date growth is at 0.39% in the retail sales tax category, which makes up approximately 78% of sales / use tax revenue. Monthly data through March shows the volatility of retail sales in the first months of the year. There are very few components in the "Retail Sales Tax" category that are showing positive positions compared to 2000. Components that are ahead of last year are the following:

- "Computer Related Businesses" category or Business to Business (B to B) retail continues to be the strongest component of retail sales tax. Year-to-date growth is at 15.46%.
- "Food Stores" category shows a very slight overall increase of 1.58%
- "Transportation/Utilities" category increased to 15.19% year-to-date through March, probably due to increased volume of natural gas and electric sales due to cold weather and higher energy rates.

On the other hand, weakness are seen in the following retail categories:

- "Home Furnishings" decreased by 12.70%.

- Core retail (apparel stores and general retail) suffered from competition from Flatiron Crossing Mall and new retail in surrounding communities such as the new Kohl's in South Longmont. The following chart details the "core retail" components.

CITYWIDE CORE RETAIL SALES TAX – MARCH YTD 2001 VERSUS 2000			
Category	2000	2001	Variance
Apparel Stores	710,722	578,080	(18.66%)
Home Furnishings	816,551	712,845	(12.70%)
General Retail	3,578,453	3,638,177	1.67%
Total	5,105,726	4,929,102	(3.46%)

Given delays in redeveloping Crossroads Mall, interest exists regarding performance in the BURA area. The following charts provide such information for the year:

CROSSROADS MALL – MARCH YTD 2001 VERSUS 2000			
Category	2000	2001	Variance
Retail Sales Tax	836,376	562,246	(32.78%)
Consumer Use Tax	8,693	5,942	(31.65%)
Construction Use Tax	0	2,063	100%
Total	845,069	570,251	(32.78%)

BURA EXCLUDING CROSSROADS MALL – MARCH YTD 2001 VERSUS 2000			
Category	2000	2001	Variance
Retail Sales Tax	3,594,986	3,518,900	(2.12%)
Consumer Use Tax	179,029	70,593	(60.57%)
Construction Use Tax	6,900	34,972	406.84%
Total	3,780,915	3,624,465	(4.14%)

TOTAL BURA – MARCH YTD 2001 VERSUS 2000			
Category	2000	2001	Variance
Retail Sales Tax	4,431,362	4,081,146	(7.90%)
Consumer Use Tax	187,722	76,535	(59.23%)
Construction Use Tax	6,900	37,035	436.74%
Total	4,625,984	4,194,716	(9.32%)

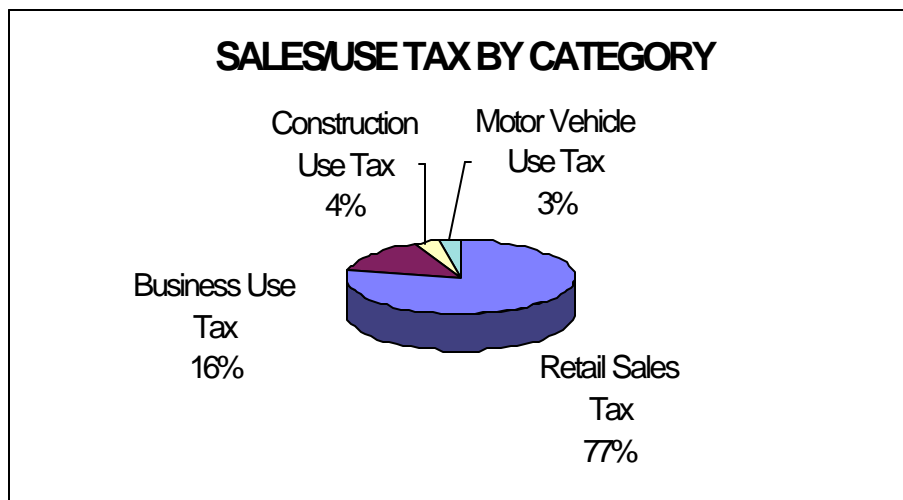
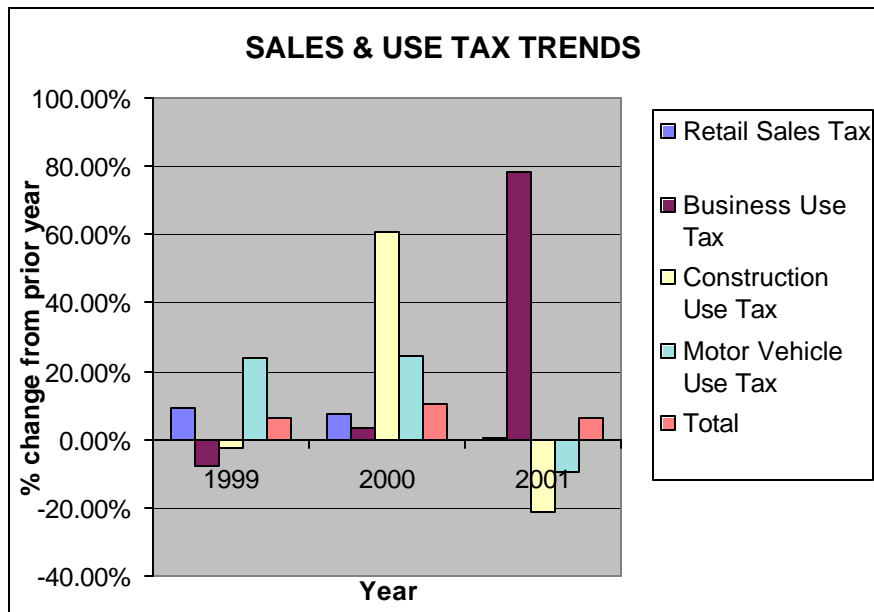
Motor vehicle use tax has taken a turn from the large increases seen in 2000. It is currently showing a year-to-date decrease of 9.64% from 2000 compared to 2001. The city's performance in this area parallels national trends.

Construction use tax is showing a decrease of 21.34% from the very high levels in 2000.

Business use tax (the complement of B to B retail sales tax) has experienced a year-to-date increase of 78.04%. This increase is due to a large unlicensed taxpayer making a payment of \$367,000.

The total net sales & use tax increase of 6.09% for the year compares very favorable to the 0.61% budgeted.

The following graphs illustrate trends by tax category over the three-year period, 1998 - 2000 through December and the proportion of the total generated by each category of tax.



YTD RETAIL SALES TAX	
STRENGTHS: <ul style="list-style-type: none"> ▪ Food Stores up by 1.58% ▪ Computer Related Business up by 15.465 ▪ Public Utilities up by 25.31% ▪ Table Mesa up by 7.45% ▪ Out of State remittances up by 1.48% ▪ North Broadway up by 7.93% 	WEAKNESSES: <ul style="list-style-type: none"> ▪ Core Retail Categories(General Retail, Apparel Stores & Home Furnishings) are down by 3.46% ▪ Building Materials Retail down by 10.10% due to competing "big box" retailers in Louisville, Superior and Longmont (new Home Depot opened in South Longmont in October 2000) ▪ The all other industry type category is down by 6.35% ▪ Pearl Street Mall is down by 5.25% ▪ Crossroads Mall down by 32.78% ytd

YTD USE TAX	
STRENGTHS: <ul style="list-style-type: none"> ▪ Computer Related Businesses up by 109.05% ▪ Gunbarrel Industrial is up by 144.56% ▪ All Other Boulder Category up by 16.11% ▪ Out-of-State up by 87.81%% ▪ General Retail up by 29.92% ▪ Pearl Street Mall up by 211.02% ▪ East Downtown up by 512.20% ▪ Unlicensed Receipts up by 8285.55% which is due to a one-time payment of over \$367,000 	WEAKNESSES <ul style="list-style-type: none"> • Consumer Electronics down by 608.81% which due to a sales tax refund. • Public Utilities down by 23.93% ▪ BURA down by 43.22%

COMBINED SALES & USE TAX	
STRENGTHS: <ul style="list-style-type: none"> ▪ Combined Pearl Street Mall and CAGID areas up by 2.52% ▪ Gunbarrel Industrial up by 96.25% ▪ East Downtown up by 7.87% ▪ Computer Related Business up by 57.71% ▪ General Retail (mainly due to strong use tax receipts) up by 3.45% ▪ All Other Boulder up by 17.27% 	WEAKNESSES: <ul style="list-style-type: none"> ▪ Total BURA area down by 9.32% ▪ Core Retail Sales & Use Tax down by 2.09% ▪ Food Stores down by 1.56% ▪ UHGID down by 19.06% ▪ Boulder County down by 14.65% ▪ Crossroads Mall down by 32.52%

OTHER TAXES

- Admissions Tax is up by 0.32%
- Accommodations Tax is up by 2.98%.

MARCH 2001 SALES AND USE TAX REVENUES

Total Net Sales/Use Tax Receipts by Tax Category	MARCH YTD Actual			
	2000	2001	% Change	% of Total
Sales Tax	15,633,578	15,694,152	0.39%	77.99%
Business Use Tax	1,828,249	3,255,047	78.04%	16.17%
Construction Use Tax	884,209	695,563	-21.34%	3.46%
Motor vehicle	643,945	581,854	-9.64%	2.89%
Refunds	-20,093	-102,385	409.55%	-0.51%
Total Sales and Use Tax	18,969,888	20,124,231	6.09%	100.00%

Total Net Sales/Use Tax Receipts by Industry Type	MARCH YTD Actual			
	2000	2001	% Change	% of Total
Food Stores	2,188,074	2,209,359	0.97%	10.98%
Eating Places	2,026,717	2,022,582	-0.20%	10.05%
Apparel Stores	712,237	580,271	-18.53%	2.88%
Home Furnishings	827,425	715,521	-13.52%	3.56%
General Retail	3,817,861	3,949,699	3.45%	19.63%
Transportation/Utilities	1,789,591	2,061,358	15.19%	10.24%
Automotive Trade	1,526,034	1,464,254	-4.05%	7.28%
Building Material-Retail	407,890	368,002	-9.78%	1.83%
Construction Use Tax	881,598	737,404	-16.36%	3.66%
Construction Sales Tax	129,035	84,366	-34.62%	0.42%
Consumer Electronics	662,242	548,994	-17.10%	2.73%
Computer Related Business Sector	1,270,754	2,004,145	57.71%	9.96%
All Other	2,750,523	3,480,664	26.55%	17.30%
Refunds	-20,093	-102,385	409.55%	-0.51%
Total Sales and Use Tax	18,969,888	20,124,231	6.09%	100.00%

Total Net Sales/Use Tax Receipts by Geographic Area	MARCH YTD Actual			
	2000	2001	% Change	% of Total
North Broadway	225,921	247,232	9.43%	1.23%
Downtown (former CAGID)	1,151,946	1,141,779	-0.88%	5.67%
Downtown Extension	174,431	162,599	-6.78%	0.81%
UHGD (the "hill")	265,268	214,721	-19.06%	1.07%
East Downtown	157,825	170,252	7.87%	0.85%
N. 28th St. Commercial	1,125,936	1,064,508	-5.46%	5.29%
N. Broadway Annex	30,289	29,434	-2.82%	0.15%
University of Colorado	176,742	229,756	30.00%	1.14%
Basemar	281,494	294,622	4.66%	1.46%
BURA (w/o xrds)	3,780,915	3,624,466	-4.14%	18.01%
Crossroads	845,069	570,251	-32.52%	2.83%
Table Mesa	410,471	441,934	7.67%	2.20%
The Meadows	257,264	255,980	-0.50%	1.27%
All Other Boulder	941,531	1,104,127	17.27%	5.49%
Boulder County	564,775	482,039	-14.65%	2.40%
Metro Denver	832,267	917,484	10.24%	4.56%
Colorado All Other	81,224	74,024	-8.86%	0.37%
Out of State	2,339,344	2,431,726	3.95%	12.08%
Airport	7,083	4,783	-32.46%	0.02%
Gunbarrel Industrial	728,181	1,429,075	96.25%	7.10%
Gunbarrel Commercial	218,396	216,777	-0.74%	1.08%
Pearl Street Mall	560,867	614,097	9.49%	3.05%
Boulder Industrial	1,749,299	1,905,073	8.90%	9.47%
Unlicensed Receipts	67,326	392,292	482.68%	1.95%
County Clerk	643,945	581,854	-9.64%	2.89%
Public Utilities	1,372,174	1,625,729	18.48%	8.08%
Refunds	-20,093	-102,385	409.55%	-0.51%
Total Sales and Use Tax	18,969,888	20,124,231	6.09%	100.00%

Miscellaneous Tax Statistics	MARCH YTD Actual		
	2000	2001	% Change
Total Food Service Tax	92,506	88,465	-4.37%
BURA Area Food Service Tax	20,933	21,954	4.88%
Accommodations Tax	544,042	560,230	2.98%
Admissions Tax	95,800	96,105	0.32%
License Fees	7,995	6,775	-15.26%

USE << SALES

COMPARISON OF YEAR-TO-DATE ACTUAL REVENUE FOR THE YEAR 2001 TO COMPARABLE PERIOD IN 2000

USE TAX BY CATEGORY			Standard Industrial Code	SALES TAX BY CATEGORY		
MARCH YTD Actual				MARCH YTD Actual		
2000	2001	Incr/(Decr)		2000	2001	Incr/(Decr)
48,772	36,157	-25.86%	Food Stores	2,139,303	2,173,201	1.58%
66,267	118,010	78.08%	Eating Places	1,960,451	1,904,571	-2.85%
1,515	2,191	44.62%	Apparel Stores	710,722	578,080	-18.66%
10,874	2,677	-75.39%	Home Furnishings	816,551	712,845	-12.70%
239,788	311,522	29.92%	General Retail	3,578,453	3,638,177	1.67%
218,514	175,613	-19.63%	Transportation/Utilities	1,571,077	1,885,745	20.03%
650,938	587,983	-9.67%	Automotive Trade	875,096	876,271	0.13%
4,121	4,996	21.24%	Building Material-Retail	403,770	363,006	-10.10%
881,218	737,404	-16.32%	Construction Industry Use Tax	0	0	na
31,949	0	na	Construction Sales Tax	97,086	84,366	-13.10%
16,530	-84,105	-608.81%	Consumer Electronics	645,712	633,099	-1.95%
401,834	1,000,857	149.07%	Computer Related Business	868,920	1,003,288	15.46%
784,085	1,639,159	109.05%	All Other	1,966,438	1,841,505	-6.35%
3,356,403	4,532,464	35.04%	Total Sales and Use Tax	15,633,578	15,694,152	0.39%
USE TAX BY CATEGORY			Geographic Code	SALES TAX BY CATEGORY		
MARCH YTD Actual				MARCH YTD Actual		
2000	2001	Incr/(Decr)		2000	2001	Incr/(Decr)
23,421	28,674	22.43%	North Broadway	202,500	218,558	7.93%
141,673	115,378	-18.56%	CAGID	1,010,273	1,026,402	1.60%
36,193	30,231	-16.47%	Downtown Extension	138,238	132,369	-4.25%
2,019	2,116	4.82%	UHGID (the "hill")	263,249	212,604	-19.24%
8,986	55,010	512.20%	East Downtown	148,839	115,242	-22.57%
33,923	7,958	-76.54%	N. 28th St. Commercial	1,092,013	1,056,550	-3.25%
2,750	585	-78.71%	N. Broadway Annex	27,539	28,849	4.76%
2,475	27,004	991.08%	University of Colorado	174,267	202,752	16.35%
4,928	14,315	190.51%	Basemar	276,567	280,307	1.35%
185,929	105,566	-43.22%	BURA	3,594,986	3,518,900	-2.12%
8,693	8,005	-7.91%	Crossroads	836,376	562,246	-32.78%
772	1,702	120.35%	Table Mesa	409,699	440,233	7.45%
4,378	7,217	64.87%	The Meadows	252,887	248,763	-1.63%
399,382	463,728	16.11%	All Other Boulder	542,148	640,399	18.12%
229,179	156,195	-31.85%	Boulder County	335,595	325,844	-2.91%
34,833	29,187	-16.21%	Metro Denver	797,435	888,297	11.39%
16,256	-4,711	-128.98%	Colorado All Other	64,968	78,735	21.19%
66,903	125,651	87.81%	Out of State	2,272,441	2,306,074	1.48%
623	619	-0.56%	Airport	6,460	4,164	-35.54%
485,775	1,188,033	144.56%	Gunbarrel Industrial	242,406	241,042	-0.56%
356	591	65.96%	Gunbarrel Commercial	218,040	216,186	-0.85%
38,236	118,920	211.02%	Pearl Street Mall	522,631	495,178	-5.25%
789,905	942,732	19.35%	Boulder Industrial	959,394	962,341	0.31%
4,545	381,123	8285.55%	Unlicensed Receipts	62,781	11,169	-82.21%
643,945	581,854	-9.64%	County Clerk	0	0	na
190,326	144,781	-23.93%	Public Utilities	1,181,847	1,480,947	25.31%
3,356,403	4,532,464	35.04%	Total Sales and Use Tax	15,633,578	15,694,152	0.39%

TOTAL CITY SALES AND USE TAX COLLECTIONS				Tax by Mo & Category													
REVENUE CATEGORY	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	%CHG		
RETAIL SALES TAX	1993	2,884,880	2,795,431	3,359,144	2,751,696	2,856,197	3,554,709	3,274,954	3,035,834	3,717,340	3,076,673	3,308,501	4,536,514	39,151,873	10.06%		
	1994	2,899,080	3,426,372	3,704,676	3,119,726	3,220,459	3,929,526	4,206,102	4,061,192	3,988,229	3,496,570	3,348,971	5,522,692	44,923,595	14.74%		
	1995	3,112,576	3,118,401	4,201,918	2,333,847	3,393,302	4,337,509	3,228,000	3,715,299	4,478,000	3,588,588	3,550,979	5,268,734	45,227,153	0.68%		
Rate Chg 2.86% > 3.11%	1996	3,687,064	3,534,942	4,630,724	3,960,402	3,836,061	4,766,298	3,960,040	4,133,563	5,263,630	4,021,170	3,873,452	6,017,666	51,685,013	5.09%		
	1997	4,021,198	3,490,839	4,549,082	4,104,956	4,029,425	4,947,334	4,211,869	4,360,040	5,248,687	4,052,625	4,249,487	6,502,388	53,767,930	4.03%		
Rate Chg 3.11% > 3.26%	1998	4,115,142	4,142,135	5,055,342	4,287,897	4,514,657	5,480,117	4,346,353	4,761,185	5,616,609	4,048,799	4,826,835	6,704,394	57,899,464	2.73%		
Rate 3.26%	1999	4,342,150	4,712,965	5,493,583	4,694,105	5,235,792	6,110,357	4,886,459	5,039,548	6,125,483	4,909,120	5,164,464	7,732,320	64,446,345	11.31%		
	2000	4,450,553	5,116,135	6,066,890	4,726,230	4,847,958	6,373,594	4,942,506	5,153,202	6,856,217	5,225,099	4,858,152	8,080,174	66,696,710	3.49%		
	2001	4,957,524	4,489,252	6,247,377										15,694,152			
Change from prior year (Month)		11.39%	-12.25%	2.97%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%				
Change from prior year (YTD)		11.39%	-1.25%	0.39%	-22.92%	-37.74%	-50.31%	-57.03%	-62.34%	-67.66%	-70.81%	-73.23%	-76.47%				
CONSUMER USE TAX	1993	483,035	467,492	594,239	453,122	389,324	543,154	482,254	364,058	521,654	442,793	365,830	712,045	5,819,000	0.40%		
(Includes Motor Vehicle Tax)	1994	304,090	304,029	570,402	304,053	260,271	1,017,758	445,640	480,664	515,000	566,103	459,870	715,430	5,943,310	2.14%		
	1995	345,124	426,090	726,612	473,103	552,789	2,022,038	776,477	562,181	660,456	755,310	659,440	969,799	8,929,419	50.24%		
Rate Chg 2.86% > 3.11%	1996	486,245	549,494	708,784	593,865	864,987	802,344	517,124	570,263	741,822	677,490	617,010	1,111,226	8,240,654	-15.13%		
	1997	548,917	494,254	703,565	661,481	469,656	1,045,788	754,834	659,312	876,052	698,353	557,147	1,011,347	8,480,706	2.91%		
Rate Chg 3.11% > 3.26%	1998	737,551	521,621	1,080,009	908,628	667,896	781,751	698,070	761,515	838,403	616,703	722,449	1,297,623	9,632,221	8.35%		
Rate 3.26%	1999	686,623	718,812	879,496	585,863	688,465	914,066	969,355	867,692	1,086,901	686,512	572,380	1,476,445	10,132,610	5.19%		
	2000	699,142	784,507	988,545	809,722	713,927	1,054,603	787,906	946,277	1,295,039	697,305	900,937	1,420,215	11,098,124	9.53%		
	2001	1,165,937	899,129	1,771,836										3,836,901			
Change from prior year (Month)		66.77%	14.61%	79.24%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%				
Change from prior year (YTD)		66.77%	39.19%	55.20%	16.91%	-3.98%	-24.03%	-34.28%	-43.45%	-52.51%	-56.28%	-60.35%	-65.43%				
CONSTRUCTION USE TAX	1993	106,247	188,537	198,017	123,258	134,908	225,742	97,908	147,775	154,295	160,159	150,099	81,742	1,768,687	-16.69%		
	1994	201,641	138,239	121,151	120,477	145,523	151,532	137,707	115,281	129,513	115,919	92,988	234,322	1,704,293	-3.64%		
	1995	95,752	114,528	171,448	146,975	124,165	131,512	181,599	385,539	113,800	110,505	57,246	103,600	1,736,669	1.90%		
Rate Chg 2.86% > 3.11%	1996	190,399	84,748	139,767	103,638	174,901	131,546	184,818	135,581	293,268	295,967	101,310	225,212	2,061,155	9.14%		
	1997	160,391	138,436	185,276	162,077	222,809	172,251	194,632	203,275	199,533	129,502	195,462	179,443	2,143,087	3.98%		
Rate Chg 3.11% > 3.26%	1998	128,710	206,650	230,126	267,975	179,780	213,787	190,570	262,748	178,061	280,231	192,695	242,169	2,573,501	14.56%		
Rate 3.26%	1999	154,009	171,704	223,837	213,553	240,980	315,896	170,109	216,111	419,966	136,124	158,510	144,611	2,565,410	-0.31%		
	2000	239,212	476,528	168,469	364,250	355,225	140,920	388,110	253,944	229,070	259,312	173,901	249,744	3,298,682	28.58%		
	2001	191,496	331,376	172,691										695,563			
Change from prior year (Month)		-19.95%	-30.46%	2.51%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%				
Change from prior year (YTD)		-19.95%	-26.95%	-21.34%	-44.29%	-56.63%	-60.13%	-67.39%	-70.86%	-73.41%	-75.81%	-77.19%	-78.91%				
TOTAL FOR MONTH & CHANGE FROM PREVIOUS YEAR (MONTH & YTD)	1993	3,474,162	3,451,460	4,151,400	3,328,076	3,380,429	4,323,605	3,855,116	3,547,667	4,393,289	3,679,625	3,824,430	5,330,301	46,739,560	7.10%		
	1994	3,404,811	3,868,640	4,396,229	3,544,256	3,626,253	5,098,816	4,789,449	4,657,137	4,632,742	4,178,592	3,901,829	6,472,444	52,571,198	12.48%		
	1995	3,553,452	3,659,019	5,099,978	3,853,925	4,070,256	6,491,059	4,186,076	4,663,019	5,252,256	4,454,403	4,267,665	6,342,133	55,893,241	6.32%		
Rate 2.86% > 3.11%	1996	4,363,708	4,169,184	5,479,275	4,657,905	4,875,949	5,700,188	4,661,982	4,839,407	6,298,720	4,994,627	4,591,772	7,354,104	61,986,822	1.99%		
	1997	4,730,506	4,123,529	5,437,923	4,928,514	4,721,890	6,165,373	5,161,335	5,222,627	6,324,272	4,880,480	5,002,095	7,693,179	64,391,722	3.88%		
Rate 3.11%>3.26%	1998	4,981,403	4,870,405	6,365,477	5,464,499	5,362,333	6,475,655	5,234,994	5,785,448	6,633,074	4,945,733	5,741,979	8,244,186	70,105,186	3.86%		
@Rate 3.26%	1999	5,182,782	5,603,481	6,596,915	5,493,521	6,165,236	7,340,319	6,025,922	6,123,351	7,632,350	5,731,757	5,895,354	9,353,376	77,144,365	10.04%		
	2000	5,388,907	6,377,170	7,223,905	5,900,202	5,917,110	7,569,116	6,118,521	6,353,423	8,380,325	6,181,715	5,932,990	9,750,132	81,093,515	5.12%		
	2001	6,314,957	5,719,756	8,191,903	0	0	0	0	0	0	0	0	0	20,226,616			
Less refunds & License fee	1999	-45,525	-30,111	-102,118	-24,856	-49,329	-6,267	-4,634	-3,757	-7,500	-2,150	-51,252	-2,775	-330,273			
Less refunds only	2000	-1,797	-3,666	-14,631	-21,432	0	-17,767	-42,201	-192	-3,824	-5,970	-177,481	-7,038	-295,999			
Less refunds only	2001	-2,981	-78,930	-20,474										-102,385			
Adjusted total	1998	11,296,359	4,864,980	6,354,631	5,451,853	5,252,397	6,420,446	5,214,661	5,783,673	6,483,640	4,941,969	5,624,035	8,223,372	75,912,017			
"	1999	5,137,257	5,573,370	6,494,797	5,468,665	6,115,907	7,334,053	6,021,289	6,119,595	7,624,850	5,729,607	5,844,102	9,350,601	76,814,092	1.19%		
"	2000	5,387,110	6,373,504	7,209,274	5,878,770	5,917,110	7,551,349	6,076,321	6,353,231	8,376,501	6,175,745	5,755,509	9,743,094	80,797,517	5.19%		
	2001	6,311,976	5,640,826	8,171,429	0	0	0	0	0	0	0	0	0	20,124,231			
% Change (month)		17.17%	-11.50%	13.35%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%				
% Change (YTD)		17.17%	1.63%	6.09%	-19.01%	-34.59%	-47.48%	-54.67%	-60.34%	-65.96%	-69.18%	-71.68%	-75.09%				

Sales & Use Tax Revenue by Geographic Area																
Area	Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	%Change	
BURA 10	1993	791,838	844,539	970,401	808,555	934,589	1,071,929	948,163	1,069,224	1,117,072	1,006,771	1,139,182	1,660,216	12,362,479	10.12%	
(includes 11)	1994	909,103	980,329	1,151,927	961,123	992,523	1,165,262	1,093,045	1,112,160	1,208,201	1,104,359	1,177,318	1,914,659	13,770,008	11.39%	
	1995	949,754	948,953	1,113,009	1,030,454	1,066,029	1,061,950	1,230,538	1,305,572	1,187,604	1,257,718	1,951,530	1,430,999	14,330,999	4.07%	
	1996	1,181,131	1,134,224	1,326,598	1,200,956	1,306,179	1,383,216	1,237,236	1,353,044	1,428,586	1,258,620	1,274,345	2,191,077	16,275,212	13.57%	
	1997	1,156,274	1,131,902	1,294,658	1,231,021	1,214,174	1,557,567	1,254,500	1,405,286	1,483,154	1,302,088	1,397,220	2,104,361	16,532,205	1.58%	
	1998	1,215,420	1,257,664	1,515,888	1,362,454	1,401,933	1,499,131	1,384,527	1,533,499	1,624,802	1,327,344	1,596,561	2,350,220	18,069,443	9.30%	
	1999	1,311,472	1,482,196	1,584,004	1,372,446	1,654,872	1,679,044	1,514,815	1,640,758	1,712,453	1,559,109	1,627,381	2,544,103	19,682,652	8.93%	
	2000	1,455,110	1,499,236	1,671,638	1,475,824	1,504,878	1,711,382	1,523,878	1,570,948	1,701,246	1,489,380	1,492,678	2,388,311	19,484,509	-1.01%	
	2001	1,329,571	1,327,360	1,537,786										4,194,717		
Chg from prior yr (month)		-8.63%	-11.46%	-8.01%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%			
Chg from prior yr (year)		-8.63%	-10.07%	-9.32%	-31.25%	-44.85%	-54.98%	-61.31%	-66.21%	-70.28%	-73.12%	-75.46%	-78.47%			
CAGID 22	1993	220,403	220,403	285,999	240,976	247,756	302,062	267,098	254,545	320,546	290,507	240,992	385,179	3,276,466	8.12%	
(Downtown area)	1994	213,167	213,937	271,832	219,240	233,578	300,105	276,601	280,258	311,966	259,373	234,343	365,312	3,179,712	-2.95%	
	1995	217,584	221,893	326,185	257,633	319,559	333,377	298,045	295,027	320,850	265,636	237,786	397,160	3,490,735	9.78%	
	1996	247,890	247,492	339,280	269,390	295,516	350,846	312,067	314,479	390,526	291,778	274,103	426,162	3,759,499	7.70%	
	1997	243,200	246,082	362,118	275,560	300,720	356,372	309,322	340,214	479,992	306,495	302,513	422,591	3,945,178	4.94%	
	1998	258,915	270,106	338,786	316,831	359,266	323,804	340,568	395,237	367,534	345,701	401,998	444,557	4,163,302	5.53%	
	1999	277,120	308,848	364,321	321,645	411,722	414,073	379,572	374,938	424,501	354,409	358,335	578,914	4,568,398	9.73%	
	2000	312,314	440,343	399,289	359,600	384,974	463,454	373,697	360,906	480,383	401,873	314,026	626,922	4,917,781	7.65%	
	2001	328,098	380,211	433,470										1,141,779		
Chg from prior yr (month)		5.05%	-13.86%	8.56%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%			
Chg from prior yr (year)		5.05%	-5.89%	-0.88%	-24.46%	-39.80%	-51.62%	-58.23%	-63.10%	-68.06%	-71.29%	-73.39%	-76.78%			
BLDR MALL 26	1993	81,143	89,101	101,614	97,062	112,159	131,193	170,634	146,600	116,217	119,022	109,320	217,426	1,491,491	13.61%	
	1994	90,430	95,481	117,794	110,271	121,663	143,596	156,708	157,872	146,598	133,053	125,904	240,522	1,639,892	9.95%	
	1995	95,181	94,661	121,710	124,104	119,330	157,353	164,596	161,583	148,050	126,511	115,614	232,720	1,661,412	1.31%	
	1996	101,169	110,653	140,981	128,109	165,400	203,498	172,394	186,350	177,326	150,855	133,992	236,294	1,907,022	14.78%	
	1997	109,897	138,883	165,366	139,504	167,841	212,273	190,516	176,073	172,914	170,460	148,732	245,629	2,038,088	6.87%	
	1998	108,966	136,749	176,270	151,553	169,661	417,564	176,610	210,299	200,303	143,858	194,114	306,987	2,393,141	17.42%	
	1999	140,629	141,582	243,455	149,430	198,410	270,060	206,311	193,227	258,208	203,818	184,809	340,674	2,530,613	5.74%	
	2000	170,546	172,745	217,576	203,633	193,146	308,381	236,957	231,205	243,501	209,456	169,159	374,931	2,731,237	7.93%	
	2001	150,110	149,897	314,090										614,097		
Chg from prior yr (month)		-11.98%	-13.23%	44.36%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%			
Chg from prior yr (year)		-11.98%	-12.61%	9.49%	-19.67%	-35.87%	-51.49%	-59.14%	-64.59%	-68.95%	-71.92%	-73.94%	-77.52%			
SUB-TOTAL	1993	301,546	309,504	387,613	338,038	359,915	433,255	437,732	401,145	436,763	409,529	350,312	602,605	4,767,957	9.78%	
CAGID AREA	1994	303,597	309,418	389,626	329,511	355,241	443,701	433,309	438,130	458,564	392,426	360,247	605,834	4,819,604	1.08%	
	1995	312,765	316,554	447,895	381,737	438,889	490,730	462,641	456,610	468,900	392,147	353,400	629,880	5,152,147	6.90%	
	1996	349,029	358,145	480,261	397,499	460,916	554,344	484,461	500,830	567,853	442,633	408,095	662,456	5,852,200	2.59%	
	1997	353,098	384,965	527,484	415,064	468,561	568,645	499,839	516,287	652,905	476,955	451,245	668,220	5,983,266	2.24%	
	1998	367,881	406,855	515,056	468,384	528,927	741,368	517,383	605,536	567,838	489,559	596,112	751,544	6,556,443	9.58%	
	1999	417,748	450,430	607,776	471,076	610,133	684,132	585,884	568,165	682,710	558,227	543,144	919,587	7,099,011	8.28%	
	2000	482,860	613,067	616,865	563,233	578,120	771,835	610,653	592,111	723,885	611,329	483,186	1,001,853	7,649,018	7.75%	
	2001	478,208	530,108	747,561	0	0	0	0	0	0	0	0	0	1,755,877		
Chg from prior yr (month)		-0.96%	-13.53%	21.19%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%			
Chg from prior yr (year)		-0.96%	-8.00%	2.51%	-22.85%	-38.48%	-51.58%	-58.56%	-63.64%	-68.38%	-71.51%	-73.58%	-77.04%			
SUB-TOTAL	1993	1,093,384	1,154,043	1,358,014	1,146,593	1,294,504	1,505,184	1,385,895	1,470,369	1,553,835	1,416,300	1,489,494	2,262,821	17,130,436	10.02%	
BURA AND	1994	1,212,700	1,289,747	1,541,553	1,290,634	1,347,764	1,608,963	1,526,354	1,550,290	1,666,765	1,496,785	1,537,564	2,520,493	18,589,612	8.52%	
CAGID AREA	1995	1,262,519	1,265,507	1,560,904	1,412,191	1,504,918	1,718,618	1,524,591	1,687,148	1,774,472	1,579,751	1,611,118	2,581,410	19,483,146	4.81%	
	1996	1,530,160	1,492,369	1,806,859	1,598,455	1,767,095	1,937,560	1,721,697	1,853,874	1,996,439	1,701,252	1,682,440	2,853,533	22,127,412	13.57%	
	1997	1,509,371	1,516,867	1,822,143	1,646,085	1,682,734	2,126,212	1,754,338	1,921,573	2,136,060	1,779,042	1,848,465	2,772,581	22,515,471	1.75%	
	1998	1,583,301	1,664,519	2,030,944	1,830,838	1,930,860	2,240,500	1,901,910	2,139,035	2,192,640	1,816,903	2,192,672	3,101,764	24,625,886	9.37%	
	1999	1,729,220	1,932,626	2,191,780	1,843,522	2,265,004	2,363,176	2,100,698	2,208,922	2,395,163	2,117,336	2,170,525	3,463,690	26,781,663	8.75%	
	2000	1,937,971	2,112,324	2,288,503	2,039,057	2,082,998	2,483,217	2,134,531	2,163,060	2,425,130	2,100,708	1,975,864	3,390,164	27,133,526	1.31%	
	2001	1,807,779	1,857,468	2,285,347	0	0	0	0	0	0	0	0	0	5,950,594		
Chg from prior yr (month)		-6.72%	-12.07%	-0.14%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%			
Chg from prior yr (year)		-6.72%	-9.51%	-6.12%	-28.97%	-43.12%	-54.03%	-60.54%	-65.49%	-69.74%	-72.66%	-74.94%	-78.07%			
Area	Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		
UHGID 04	1993	92,095	52,629	70,110	55,567	55,027	66,012	59,823	104,286	84,577	63,750	51,602	66,666	822,144		
	1994	92,809	54,445	72,978	61,919	53,922	66,127	66,009	107,384	87,966	78,784	51,816	69,043	863,202	4.99%	
	1995	91,928	81,672	75,604	64,007	57,604	58,608	64,183	77,449	116,650	87,941	50,616	101,838	928,100	7.52%	
	1996	84,972	81,217	81,875	59,120	62,290	79,113	64,358	87,200	125,795	66,657	58,421	78,209	929,227	0.12%	
	1997	86,390	60,026	67,180	65,490	60,568	65,081	62,703	62,268	133,603	64,882	53,008	70,771	851,971	-8.31%	
	1998	63,419	95,085	68,589	67,326	60,062	65,784	55,580								