

City of Boulder

Sales & Use Tax Revenue Report

May 2001



Issued July 13, 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, May 2001 actual year-to-date sales and use tax revenue has increased by 3.11% over the comparable period in 2000.

MAY YEAR-TO-DATE COMPARISONS - 2001 VERSUS 2000		
TAX CATEGORY	% CHANGE	% of TOTAL
Retail Sales Tax	-0.21%	79.30%
Business Use Tax	58.69%	14.80%
Construction Use Tax	-33.60%	3.36%
Motor Vehicle Use Tax	-9.53%	2.96%
Refunds	216.24%	-0.41%
Total May Sales/Use Tax	3.11%	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	APR	MAY
Retail Sales Tax	11.39%	-12.25%	2.97%	-1.89%	-0.49%
Consumer Use Tax (incl motor vehicles)	66.77%	14.61%	79.24%	12.08%	24.55%
Construction Use Tax	-19.95%	-30.46%	2.51%	-53.01%	-44.23%
Total	17.17%	-11.50%	13.35%	-3.25%	--0.11%

Retail Sales Tax: Year-to-date growth is at -.021% in the retail sales tax category, which makes up approximately 79% of sales / use tax revenue. Monthly data through May 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 41.25%.
- "Food Stores" category shows an overall increase of 3.05%
- "Transportation/Utilities" category increased to 15.47% year-to-date through May, 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 13.65%.

- 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 MAY YTD 2001 VERSUS 2000			
Category	2000	2001	Variance
Apparel Stores	1,225,082	995,361	(18.75%)
Home Furnishings	1,280,217	1,105,451	(13.65%)
General Retail	6,443,514	6,133,689	(4.81%)
Total	8,938,813	8,234,501	(7.98%)

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 – MAY YTD 2001 VERSUS 2000			
Category	2000	2001	Variance
Retail Sales Tax	1,412,575	858,048	(39.26%)
Consumer Use Tax	11,874	8,399	(29.27%)
Construction Use Tax	12	2,068	16820.62%
Total	1,424,461	868,515	(39.03%)

BURA EXCLUDING CROSSROADS MALL – MAY YTD 2001 VERSUS 2000			
Category	2000	2001	Variance
Retail Sales Tax	5,918,844	5,904,662	(0.24%)
Consumer Use Tax	229,144	136,228	(40.55%)
Construction Use Tax	34,237	47,178	37.80%
Total	6,182,225	6,088,068	(1.52%)

TOTAL BURA – MAY YTD 2001 VERSUS 2000			
Category	2000	2001	Variance
Retail Sales Tax	7,311,419	6,762,710	(7.76%)
Consumer Use Tax	241,030	144,627	(40.00%)
Construction Use Tax	34,249	49,245	43.79%
Total	7,606,698	6,956,583	(8.55%)

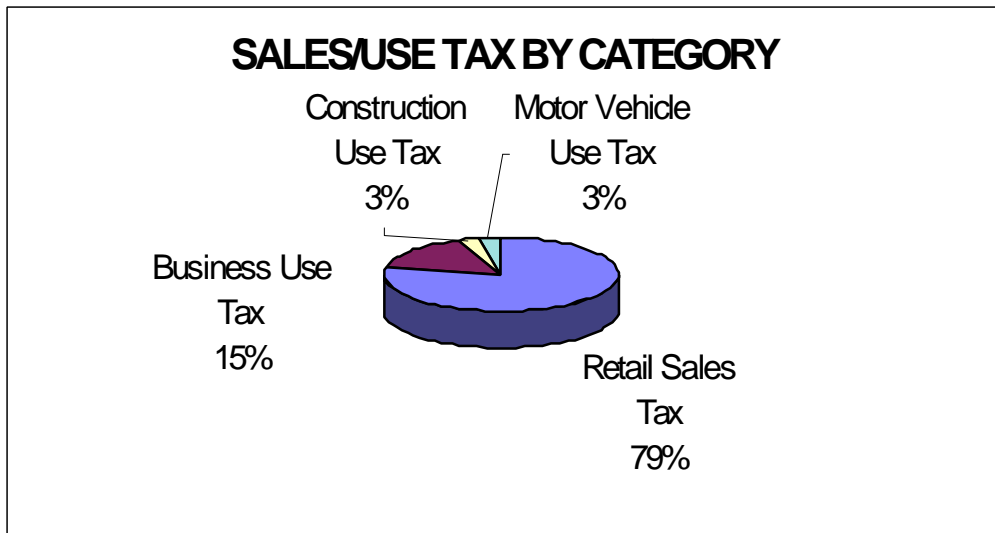
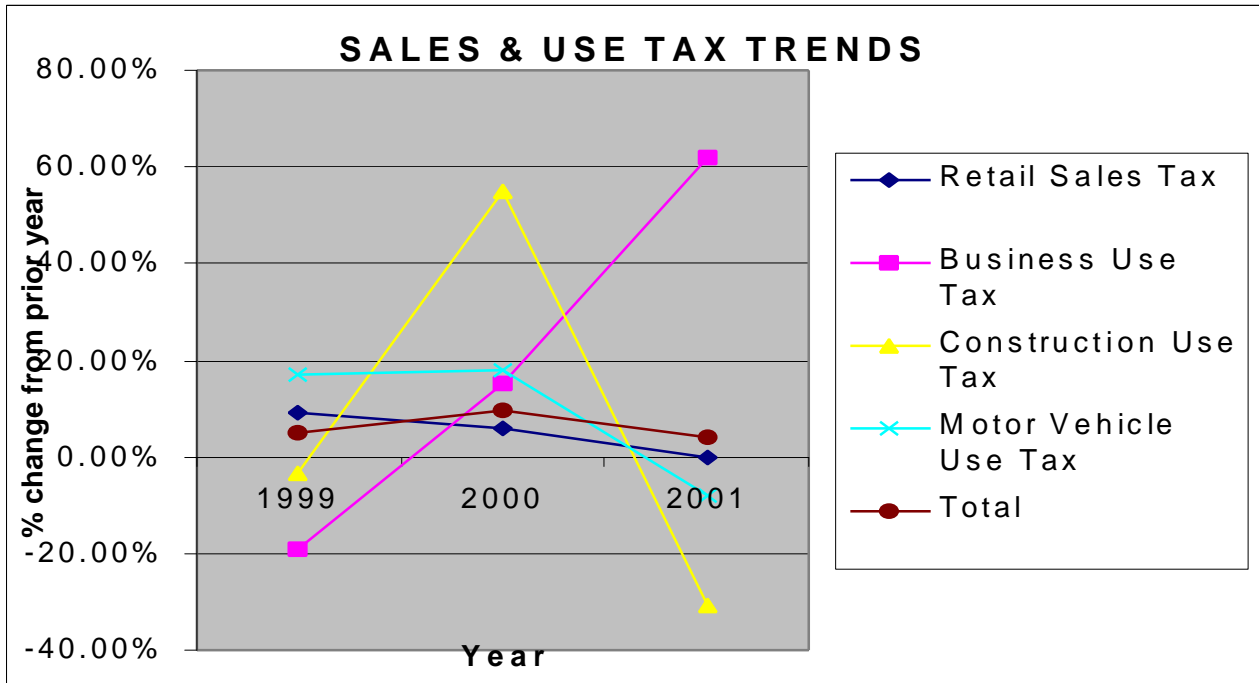
Motor vehicle use tax has taken a turn from the large increases seen in 2000. It is currently showing a year-to-date decrease of 9.53% from 2000 compared to 2001. The city's performance in this area parallels national trends.

Construction use tax is showing a decrease of 33.60% 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 58.69%. This increase is due to a large unlicensed taxpayer making a payment of \$367,000 in March.

The total net sales & use tax increase of 3.11% for the year compares very favorable to the 0.61% budgeted.

The following graphs illustrate trends by tax category over the three-year period, 1999 – 2001 through April 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 3.58% ▪ Computer Related Business up by 7.66% ▪ Public Utilities up by 22.64% ▪ Table Mesa up by 1.71% ▪ Out of State remittances up by 2.73% ▪ North Broadway up by 5.28% 	WEAKNESSES: <ul style="list-style-type: none"> ▪ Core Retail Categories(General Retail, Apparel Stores & Home Furnishings) are down by 7.49% ▪ Building Materials Retail down by 11.36% due to competing "big box" retailers in Louisville, Superior and Longmont (new Home Depot opened in South Longmont in October 2000) ▪ Pearl Street Mall is down by 6.11% ▪ Crossroads Mall down by 39.26% ytd

YTD USE TAX	
STRENGTHS: <ul style="list-style-type: none"> ▪ Computer Related Businesses up by 37.61% ▪ Gunbarrel Industrial is up by 106.44% ▪ All Other Category up by 104.75% ▪ Out-of-State up by 100.77% ▪ Pearl Street Mall up by 121.31% ▪ East Downtown up by 42.85% ▪ Unlicensed Receipts up by 9172.38% which is due to a one-time payment of over \$367,000 	WEAKNESSES <ul style="list-style-type: none"> • Consumer Electronics down by 454.91% which due to a sales tax refund. • Public Utilities down by 24.19% ▪ BURA down by 30.36%

COMBINED SALES & USE TAX	
STRENGTHS: <ul style="list-style-type: none"> ▪ Gunbarrel Industrial up by 65.79% ▪ Computer Related Business up by 41.25% ▪ All Other Boulder up by 29.37% ▪ Metro Denver up by 6.11% ▪ Unlicensed Receipts up by 524.87% 	WEAKNESSES: <ul style="list-style-type: none"> ▪ Total BURA area down by 8.55% ▪ Core Retail Sales & Use Tax down by 7.88% ▪ UHGID down by 15.08% ▪ Boulder County down by 12.86% ▪ Crossroads Mall down by 39.03%

OTHER TAXES

- Admissions Tax is up by 4.68%
- Accommodations Tax is down by 0.99%.

MAY 2001 SALES AND USE TAX REVENUES

Total Net Sales/Use Tax Receipts by Tax Category	MAY YTD Actual			
	2000	2001	% Change	% of Total
Sales Tax	25,207,766	25,155,049	-0.21%	79.30%
Business Use Tax	2,958,943	4,695,530	58.69%	14.80%
Construction Use Tax	1,603,684	1,064,833	-33.60%	3.36%
Motor vehicle	1,036,900	938,130	-9.53%	2.96%
Refunds	-41,525	-131,322	216.24%	-0.41%
Total Sales and Use Tax	30,765,767	31,722,221	3.11%	100.00%

Total Net Sales/Use Tax Receipts by Industry Type	MAY YTD Actual			
	2000	2001	% Change	% of Total
Food Stores	3,673,508	3,785,646	3.05%	11.93%
Eating Places	3,373,425	3,369,837	-0.11%	10.62%
Apparel Stores	1,225,082	995,361	-18.75%	3.14%
Home Furnishings	1,280,217	1,105,451	-13.65%	3.48%
General Retail	6,443,514	6,133,689	-4.81%	19.34%
Transportation/Utilities	2,749,911	3,175,359	15.47%	10.01%
Automotive Trade	2,505,526	2,430,913	-2.98%	7.66%
Building Material-Retail	794,637	706,878	-11.04%	2.23%
Construction Use Tax	1,654,614	1,130,150	-31.70%	3.56%
Construction Sales Tax	141,358	120,437	-14.80%	0.38%
Consumer Electronics	823,089	691,789	-15.95%	2.18%
Computer Related Business Sector	2,202,606	3,111,166	41.25%	9.81%
All Other	3,939,808	5,096,866	29.37%	16.07%
Refunds	-41,525	-131,322	216.24%	-0.41%
Total Sales and Use Tax	30,765,767	31,722,221	3.11%	100.00%

Total Net Sales/Use Tax Receipts by Geographic Area	MAY YTD Actual			
	2000	2001	% Change	% of Total
North Broadway	380,929	390,982	2.64%	1.23%
Downtown (former CAGID)	1,896,520	1,853,230	-2.28%	5.84%
Downtown Extension	280,588	240,708	-14.21%	0.76%
UHGID (the "hill")	397,372	337,462	-15.08%	1.06%
East Downtown	276,546	254,021	-8.15%	0.80%
N. 28th St. Commercial	1,965,696	1,872,728	-4.73%	5.90%
N. Broadway Annex	48,950	49,767	1.67%	0.16%
University of Colorado	227,598	273,271	20.07%	0.86%
Basemar	477,015	503,669	5.59%	1.59%
BURA (w/o xrds)	6,182,225	6,088,068	-1.52%	19.19%
Crossroads	1,424,461	868,515	-39.03%	2.74%
Table Mesa	711,007	724,118	1.84%	2.28%
The Meadows	436,271	424,213	-2.76%	1.34%
All Other Boulder	1,379,847	1,563,378	13.30%	4.93%
Boulder County	977,533	851,853	-12.86%	2.69%
Metro Denver	1,219,656	1,294,149	6.11%	4.08%
Colorado All Other	121,337	106,243	-12.44%	0.33%
Out of State	3,480,768	3,694,547	6.14%	11.65%
Airport	8,013	6,650	-17.02%	0.02%
Gunbarrel Industrial	1,219,587	2,021,958	65.79%	6.37%
Gunbarrel Commercial	397,546	363,642	-8.53%	1.15%
Pearl Street Mall	957,646	970,412	1.33%	3.06%
Boulder Industrial	3,018,997	3,084,346	2.16%	9.72%
Unlicensed Receipts	82,734	516,979	524.87%	1.63%
County Clerk	1,036,900	938,130	-9.53%	2.96%
Public Utilities	2,201,550	2,560,505	16.30%	8.07%
Refunds	-41,525	-131,322	216.24%	-0.41%
Total Sales and Use Tax	30,765,767	31,722,221	3.11%	100.00%

Miscellaneous Tax Statistics	MAY YTD Actual		
	2000	2001	% Change
Total Food Service Tax	154,870	150,895	-2.57%
BURA Area Food Service Tax	35,941	36,688	2.08%
Accommodations Tax	999,171	989,264	-0.99%
Admissions Tax	144,652	151,420	4.68%
License Fees	12,320	10,825	-12.13%

USE >> SALES

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

USE TAX BY CATEGORY

SALES TAX BY CATEGORY

MAY YTD Actual			Standard Industrial Code	MAY YTD Actual		
2000	2001			2000	2001	Incr/(Decr)
60,583	43,228	-28.65%	Food Stores	3,612,925	3,742,418	3.58%
93,828	150,137	60.01%	Eating Places	3,279,597	3,219,701	-1.83%
2,701	3,517	30.20%	Apparel Stores	1,222,381	991,844	-18.86%
11,788	3,300	-72.01%	Home Furnishings	1,268,429	1,102,151	-13.11%
576,266	495,234	-14.06%	General Retail	5,867,248	5,638,455	-3.90%
329,431	265,152	-19.51%	Transportation/Utilities	2,420,479	2,910,207	20.23%
1,046,833	954,687	-8.80%	Automotive Trade	1,458,693	1,476,226	1.20%
6,190	7,965	28.69%	Building Material-Retail	788,448	698,912	-11.36%
1,654,614	1,130,150	-31.70%	Construction Use Tax	0	0	na
0	0	na	Construction Sales Tax	141,358	120,437	-14.80%
23,477	-83,321	-454.91%	Consumer Electronics	799,612	775,110	-3.06%
704,776	1,498,594	37.61%	Computer Related Business	1,497,829	1,612,572	7.66%
1,089,040	2,229,851	104.75%	All Other	2,850,767	2,867,016	0.57%
5,599,527	6,698,493	19.63%	Total Sales and Use Tax	25,207,766	25,155,049	-0.21%

USE TAX BY CATEGORY

SALES TAX BY CATEGORY

MAY YTD Actual			Geographic Code	MAY YTD Actual		
2000	2001	Incr/(Decr)		2000	2001	Incr/(Decr)
37,198	32,118	-13.66%	North Broadway	343,730	358,864	4.40%
217,328	154,112	-29.09%	CAGID	1,679,192	1,699,119	1.19%
40,949	30,589	-25.30%	Downtown Extension	239,638	210,120	-12.32%
6,983	2,702	-61.30%	UHGID (the "hill")	390,389	334,760	-14.25%
47,964	68,518	42.85%	East Downtown	228,582	185,502	-18.85%
41,627	45,776	9.97%	N. 28th St. Commercial	1,924,069	1,826,951	-5.05%
3,414	1,828	-46.46%	N. Broadway Annex	45,536	47,939	5.28%
16,542	34,864	110.76%	University of Colorado	211,055	238,406	12.96%
9,829	30,683	212.17%	Basemar	467,186	472,986	1.24%
263,381	183,406	-30.36%	BURA	5,918,844	5,904,662	-0.24%
11,886	10,466	-11.94%	Crossroads	1,412,575	858,048	-39.26%
1,022	2,020	97.72%	Table Mesa	709,985	722,097	1.71%
7,284	9,779	34.25%	The Meadows	428,986	414,434	-3.39%
577,357	660,082	14.33%	All Other Boulder	802,490	903,296	12.56%
468,585	338,029	-27.86%	Boulder County	508,948	513,825	0.96%
45,212	43,022	-4.85%	Metro Denver	1,174,444	1,251,128	6.53%
22,109	2,706	-87.76%	Colorado All Other	99,228	103,537	4.34%
121,216	243,368	100.77%	Out of State	3,359,551	3,451,180	2.73%
843	1,733	105.59%	Airport	7,171	4,917	-31.43%
813,190	1,678,722	106.44%	Gunbarrel Industrial	406,397	343,236	-15.54%
31,132	740	-97.62%	Gunbarrel Commercial	366,414	362,902	-0.96%
55,934	123,789	121.31%	Pearl Street Mall	901,712	846,623	-6.11%
1,419,300	1,401,355	-1.26%	Boulder Industrial	1,599,696	1,682,991	5.21%
4,684	434,318	9172.38%	Unlicensed Receipts	78,050	82,660	5.91%
1,036,900	938,130	-9.53%	County Clerk	0	0	-
297,655	225,637	-24.19%	Public Utilities	1,903,895	2,334,867	22.64%
5,599,527	6,698,493	19.63%	Total Sales and Use Tax	25,207,766	25,155,049	-0.21%

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	3,233,847	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	4,636,696	4,824,201								25,155,049		
	Change from prior year (Month)		11.39%	-12.25%	2.97%	-1.89%	-0.49%	-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%	-0.14%	-0.21%	-20.35%	-31.13%	-39.64%	-48.17%	-53.21%	-57.09%	-62.28%			
CONSUMER USE TAX (Includes Motor Vehicle 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%	
	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	907,568	889,191								5,633,660		
	Change from prior year (Month)		66.77%	14.61%	79.24%	12.08%	24.55%	-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%	44.56%	40.99%	11.55%	-3.51%	-16.96%	-30.27%	-35.81%	-41.79%	-49.24%			
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	171,147	198,124								1,064,833		
	Change from prior year (Month)		-19.95%	-30.46%	2.51%	-53.01%	-44.23%	-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%	-30.58%	-33.60%	-38.96%	-50.07%	-55.38%	-59.29%	-62.96%	-65.08%	-67.72%			
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	5,715,410	5,911,516	0	0	0	0	0	0	0	31,853,542			
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	-27,860	-1,076								-131,322		
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	5,687,550	5,910,439	0	0	0	0	0	0	0	31,722,221			
% Change (month)		17.17%	-11.50%	13.35%	-3.25%	-0.11%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%			
% Change (YTD)		17.17%	1.63%	6.09%	3.88%	3.11%	-17.21%	-28.54%	-37.49%	-46.35%	-51.42%	-55.36%	-60.74%			

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	1,095,262	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	1,227,888	1,061,950	1,230,538	1,305,572	1,187,604	1,257,718	1,951,530	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	1,323,442	1,438,423								6,956,583	
Chg from prior yr (month)		-8.63%	-11.46%	-8.01%	-10.33%	-4.42%	-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%	-9.57%	-8.55%	-25.34%	-35.84%	-43.96%	-50.71%	-55.42%	-59.31%	-64.30%		
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%
	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%
(Downtown area)	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	247,860	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	324,902	386,549								1,853,230	
Chg from prior yr (month)		5.05%	-13.66%	8.56%	-9.65%	0.41%	-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%	-2.97%	-2.28%	-21.47%	-32.21%	-40.11%	-48.16%	-53.40%	-56.81%	-62.32%		
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	176,816	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	166,718	189,596								970,412	
Chg from prior yr (month)		-11.98%	-13.23%	44.36%	-18.13%	-1.84%	-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%	2.13%	1.33%	-23.35%	-35.43%	-44.04%	-50.93%	-55.63%	-58.82%	-64.47%		
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	13.59%
	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	613,087	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	491,620	576,145	0	0	0	0	0	0	0	2,823,642	
Chg from prior yr (month)		-0.96%	-13.53%	21.19%	-12.71%	-0.34%	-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%	-1.25%	-1.07%	-22.13%	-33.35%	-41.52%	-49.15%	-54.19%	-57.52%	-63.08%		
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	1,815,063	2,014,568	0	0	0	0	0	0	0	9,780,225	
Chg from prior yr (month)		-6.72%	-12.07%	-0.14%	-10.99%	-3.29%	-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%	-7.31%	-6.51%	-24.44%	-35.14%	-43.28%	-50.27%	-55.07%	-58.81%	-63.96%		
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	105,311						