

City of Boulder

Sales & Use Tax Revenue Report

January, 2002

Issued March 12, 2002



This report provides information related to sales and use tax collections for the fiscal year 2002. Any questions should be directed to Tom Hagerty, Deputy Finance Director, at (303) 441-3001.

The report for January is only at a very high level since the first month of the year does not show any significant trends that would be meaningful in analyzing sales tax information. More detailed analysis will be included in the March report which should be available the second week of May. The following chart compares January 2002 increases in the various sales and use tax categories to similar periods in 2001.

JANUARY YEAR-TO-DATE COMPARISONS – 2002 VERSUS 2001

Tax Category	% Change
Retail Sales Tax	-8.45%
Business Use Tax	-45.35%
Construction Use Tax	-14.52%
Motor Vehicle Use Tax	-8.24%
Total January Sales/Use Tax	<u>-13.29%</u>

JANUARY 2002 SALES AND USE TAX REVENUES

Total Net Sales/Use Tax Receipts by Tax Category	JANUARY YTD Actual			
	2001	2002	% Change	% of Total
Sales Tax	4,957,524	4,538,744	-8.45%	82.92%
Business Use Tax	952,340	520,461	-45.35%	9.51%
Construction Use Tax	191,496	219,310	14.52%	4.01%
Motor vehicle	213,597	196,002	-8.24%	3.58%
Refunds	-2,981	-1,154	-61.28%	-0.02%
Total Sales and Use Tax	6,311,976	5,473,361	-13.29%	100.00%

Total Net Sales/Use Tax Receipts by Industry Type	JANUARY YTD Actual			
	2001	2002	% Change	% of Total
Food Stores	732,707	693,187	-5.39%	12.66%
Eating Places	583,593	604,391	3.56%	11.04%
Apparel Stores	187,523	158,254	-15.61%	2.89%
Home Furnishings	228,355	210,559	-7.79%	3.85%
General Retail	1,290,837	1,039,612	-19.46%	18.99%
Transportation/Utilities	634,034	576,321	-9.10%	10.53%
Automotive Trade	494,498	487,256	-1.46%	8.90%
Building Material-Retail	118,752	115,013	-3.15%	2.10%
Construction Use Tax	207,031	223,865	8.13%	4.09%
Construction Sales Tax	23,291	21,393	-8.15%	0.39%
Consumer Electronics	185,970	113,411	-39.02%	2.07%
Computer Related Business Sector	835,213	532,988	-36.19%	9.74%
All Other	793,153	698,265	-11.96%	12.76%
Refunds	-2,981	-1,154	-61.28%	-0.02%
Total Sales and Use Tax	6,311,976	5,473,361	-13.29%	100.00%

Total Net Sales/Use Tax Receipts by Geographic Area	JANUARY YTD Actual			
	2001	2002	% Change	% of Total
North Broadway	67,136	89,623	33.49%	1.64%
Downtown (former CAGID)	328,098	343,209	4.61%	6.27%
Downtown Extension	65,055	37,735	-42.00%	0.69%
UHGID (the "hill")	84,134	99,909	18.75%	1.83%
East Downtown	49,244	35,624	-27.66%	0.65%
N. 28th St. Commercial	342,771	367,571	7.24%	6.72%
N. Broadway Annex	6,762	8,012	18.49%	0.15%
University of Colorado	138,134	160,212	15.98%	2.93%
Basemar	91,100	92,292	1.31%	1.69%
BURA (w/o xrds)	1,121,442	1,160,683	3.50%	21.21%
Crossroads	208,130	109,288	-47.49%	2.00%
Table Mesa	128,677	138,889	7.94%	2.54%
The Meadows	83,060	114,985	38.44%	2.10%
All Other Boulder	358,639	196,489	-45.21%	3.59%
Boulder County	103,972	92,447	-11.08%	1.69%
Metro Denver	197,725	196,292	-0.72%	3.59%
Colorado All Other	24,129	4,572	-81.05%	0.08%
Out of State	853,777	593,632	-30.47%	10.85%
Airport	396	139	-64.96%	0.00%
Gunbarrel Industrial	454,805	270,660	-40.49%	4.95%
Gunbarrel Commercial	65,296	66,377	1.66%	1.21%
Pearl Street Mall	150,110	136,601	-9.00%	2.50%
Boulder Industrial	641,770	447,562	-30.26%	8.18%
Unlicensed Receipts	17,110	52,378	206.14%	0.96%
County Clerk	213,597	196,002	-8.24%	3.58%
Public Utilities	519,888	463,333	-10.88%	8.47%
Refunds	-2,981	-1,154	-61.28%	-0.02%
Total Sales and Use Tax	6,311,976	5,473,361	-13.29%	100.00%

Miscellaneous Tax Statistics	JANUARY YTD Actual		
	2001	2002	% Change
Total Food Service Tax	27,031	28,295	4.68%
BURA Area Food Service Tax	6,803	6,886	1.21%
Accommodations Tax	164,297	162,985	-0.80%
Admissions Tax	33,918	32,420	-4.42%
License Fees	3,200	2,675	-16.41%