

City of Boulder

Sales & Use Tax Revenue Report

January, 2003

Issued March 17, 2003



This report provides information related to sales and use tax collections for the fiscal year 2003. 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 2003 variances in the various sales and use tax categories to similar periods in 2002.

JANUARY YEAR-TO-DATE COMPARISONS – 2003 VERSUS 2002

Tax Category	% Change
Retail Sales Tax	-14.68%
Business Use Tax	18.02%
Construction Use Tax	-51.19%
Motor Vehicle Use Tax	-6.17%
Total January Sales/Use Tax	<u>-13.30%</u>

JANUARY 2003 SALES AND USE TAX REVENUES

Total Net Sales/Use Tax Receipts by Tax Category	JANUARY YTD Actual			
	2002	2003	% Change	% of Total
Sales Tax	4,538,744	3,872,314	-14.68%	81.68%
Business Use Tax	520,461	614,247	18.02%	12.96%
Construction Use Tax	214,010	104,449	-51.19%	2.20%
Motor vehicle	196,002	183,910	-6.17%	3.88%
Refunds	-1,154	-34,330	2874.67%	-0.72%
Total Sales and Use Tax	5,468,061	4,740,591	-13.30%	100.00%

Total Net Sales/Use Tax Receipts by Industry Type	JANUARY YTD Actual			
	2002	2003	% Change	% of Total
Food Stores	693,187	528,111	-23.81%	11.14%
Eating Places	604,391	613,668	1.53%	12.94%
Apparel Stores	158,254	159,216	0.61%	3.36%
Home Furnishings	210,559	216,303	2.73%	4.56%
General Retail	1,039,612	1,019,320	-1.95%	21.50%
Transportation/Utilities	576,321	494,316	-14.23%	10.43%
Automotive Trade	487,256	409,994	-15.86%	8.65%
Building Material-Retail	115,013	93,003	-19.14%	1.96%
Construction Use Tax	218,565	101,807	-53.42%	2.15%
Construction Sales Tax	21,393	14,473	-32.35%	0.31%
Consumer Electronics	113,411	111,043	-2.09%	2.34%
Computer Related Business Sector	532,988	319,192	-40.11%	6.73%
All Other	698,265	694,475	-0.54%	14.65%
Refunds	-1,154	-34,330	2874.67%	-0.72%
Total Sales and Use Tax	5,468,061	4,740,591	-13.30%	100.00%

Total Net Sales/Use Tax Receipts by Geographic Area	JANUARY YTD Actual			
	2002	2003	% Change	% of Total
North Broadway	89,623	62,793	-29.94%	1.32%
Downtown (former CAGID)	340,356	361,839	6.31%	7.63%
Downtown Extension	37,735	35,248	-6.59%	0.74%
UHGD (the "hill")	99,901	101,114	1.21%	2.13%
East Downtown	35,624	32,175	-9.68%	0.68%
N. 28th St. Commercial	367,571	254,561	-30.74%	5.37%
N. Broadway Annex	7,229	9,589	32.64%	0.20%
University of Colorado	160,212	175,585	9.60%	3.70%
Basemar	92,292	88,294	-4.33%	1.86%
BURA (w/o xrds)	1,160,683	1,101,999	-5.06%	23.25%
Crossroads	109,288	126,503	15.75%	2.67%
Table Mesa	138,889	132,160	-4.84%	2.79%
The Meadows	114,985	30,715	-73.29%	0.65%
All Other Boulder	195,045	181,398	-7.00%	3.83%
Boulder County	92,234	34,783	-62.29%	0.73%
Metro Denver	196,292	138,742	-29.32%	2.93%
Colorado All Other	4,572	7,285	59.35%	0.15%
Out of State	593,632	359,206	-39.49%	7.58%
Airport	139	310	123.72%	0.01%
Gunbarrel Industrial	270,660	195,851	-27.64%	4.13%
Gunbarrel Commercial	66,377	63,075	-4.98%	1.33%
Pearl Street Mall	136,601	118,922	-12.94%	2.51%
Boulder Industrial	447,562	565,515	26.35%	11.93%
Unlicensed Receipts	52,378	40,204	-23.24%	0.85%
County Clerk	196,002	183,910	-6.17%	3.88%
Public Utilities	463,333	373,143	-19.47%	7.87%
Refunds	-1,154	-34,330	2874.67%	-0.72%
Total Sales and Use Tax	5,468,061	4,740,591	-13.30%	100.00%

Miscellaneous Tax Statistics	JANUARY YTD Actual		
	2002	2003	% Change
Total Food Service Tax	28,295	27,598	-2.46%
BURA Area Food Service Tax	6,886	6,339	-7.94%
Accommodations Tax	162,985	110,593	-32.15%
Admissions Tax	32,420	30,648	-5.47%
License Fees	2,675	2,525	-5.61%

Sales & Use Tax Revenue by Geographic Area																
Area	Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	%Change	
BURA w/XRDS	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%	
GEO 10 w/11	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	1,484,451	1,265,185	1,423,177	1,469,611	1,410,880	1,391,257	2,040,862	17,442,005	-10.48%	
	2002	1,269,971	1,190,005	1,317,303	1,463,015	1,466,090	1,397,764	1,251,934	1,355,399	1,377,342	1,261,131	1,398,711	1,931,711	16,680,377	-4.37%	
	2003	1,228,502												1,228,502		
Chg from prior yr (month)		-3.27%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%			
Chg from prior yr (year)		-3.27%	-50.06%	-67.48%	-76.56%	-81.68%	-84.84%	-86.87%	-88.53%	-89.84%	-90.80%	-91.67%	-92.64%			
Downtown Area	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%	
GEO 22 (fmr CAGID)	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	295,414	450,214	360,737	377,434	429,640	441,350	367,550	466,660	4,655,679	-5.33%	
	2002	340,356	302,600	393,518	465,479	422,975	537,489	359,308	388,917	416,692	380,881	328,982	598,384	4,935,580	6.01%	
	2003	361,839												361,839		
Chg from prior yr (month)		6.31%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%			
Chg from prior yr (year)		6.31%	-43.72%	-65.09%	-75.91%	-81.20%	-85.31%	-87.18%	-88.73%	-90.02%	-90.97%	-91.66%	-92.67%			
Pearl St Mall	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%	
GEO 26	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	280,507	214,250	213,434	236,077	169,179	159,098	283,240	2,526,197	-7.51%	
	2002	136,601	128,386	199,375	191,732	185,145	267,537	191,226	212,196	197,323	152,320	162,649	251,662	2,276,154	-9.90%	
	2003	118,922												118,922		
Chg from prior yr (month)		-12.94%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%			
Chg from prior yr (year)		-12.94%	-55.12%	-74.39%	-81.87%	-85.86%	-89.27%	-90.85%	-92.14%	-93.04%	-93.61%	-94.13%	-94.78%			
Downtown w/Mall	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%	
Sub-total 22 & 26	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	485,010	730,721	574,987	590,868	665,717	610,528	526,648	749,899	7,181,876	-6.11%	
	2002	476,958	430,986	592,893	657,211	608,120	805,027	550,534	601,114	614,015	533,201	491,631	850,045	7,211,734	0.42%	
	2003	480,762	0	0	0	0	0	0	0	0	0	0	0	480,762		
Chg from prior yr (month)		0.80%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%			
Chg from prior yr (year)		0.80%	-47.05%	-67.97%	-77.72%	-82.62%	-86.54%	-88.34%	-89.82%	-90.99%	-91.81%	-92.44%	-93.33%			
BURA&Downtown	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%	
Sub-total 22/26/10/11	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	26,138,663	8.75%	
	2000	1,937,971	2,112,324	2,288,503	2,039,557	2,082,998	2,483,217	2,134,531	2,163,060	2,425,130	2,100,708	1,975,864	3,390,164	27,731,526	1.31%	
	2001	1,807,779	1,857,468	2,285,347	1,815,063	1,923,433	2,215,172	1,840,172	2,014,045	2,135,327	2,021,408	1,917,905	2,790,762	24,623,881	-9.25%	
	2002	1,746,929	1,620,991	1,910,196	2,120,226	2,074,210	2,202,790	1,802,468	1,956,513	1,991,357	1,794,332	1,890,342	2,781,757	23,892,111	-2.97%	
	2003	1,709,264	0	0	0	0	0	0	0	0	0	0	0	1,709,264		
Chg from prior yr (month)		-2.16%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%			
Chg from prior yr (year)		-2.16%	-49.25%	-67.62%	-76.90%	-81.96%	-85.36%	-87.32%	-88.93%	-90.19%	-91.11%	-91.90%	-92.85%			
Area	Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	%Change	
UHGID	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%	
GEO 04	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	86,072	72,057	56,285	74,850	870,421	2.17%	
	1999	92,636	61,129	61,990	56,385	66,461	75,023	60,047	107,991	89,747	62,713	62,837	77,412	874,372	0.45%	
	2000	82,499	116,172	66,597	60,797	71,308	81,383	59,991	88,155	140,290	68,069	57,951	67,997	961,208	9.93%	
	2001	84,134	65,147	65,440	60,960	61,781	92,797	61,382	88,144	124,040	68,117	61,387	87,147	920,477	-4.24%	
	2002	99,901	58,310	70,342	67,541	59,055	77,670	63,583	88,336	132,887	73,933	64,933	72,146	928,637	0.89%	
	2003	101,114												101,114		
Chg from prior yr (month)		1.21%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%			
Chg from prior yr (year)		1.21%	-36.09%	-55.76%	-65.85%	-71.53%	-76.64%	-79.63%	-82.71%	-85.91%	-87.23%	-88.19%	-89.11%			

USE >> SALES

COMPARISON OF YEAR-TO-DATE ACTUAL REVENUE FOR THE YEAR 2003 TO COMPARABLE PERIOD IN 2002

USE TAX BY CATEGORY

SALES TAX BY CATEGORY

JANUARY YTD Actual			Standard Industrial Code	JANUARY YTD Actual		
2002	2003	Incr/(Decr)		2002	2003	Incr/(Decr)
6,323	2,486	-60.69%	Food Stores	686,864	525,626	-23.47%
15,899	24,633	54.94%	Eating Places	588,492	589,034	0.09%
1,587	21,068	1227.61%	Apparel Stores	156,667	138,148	-11.82%
1,184	885	-25.26%	Home Furnishings	209,375	215,419	2.89%
33,005	26,873	-18.58%	General Retail	1,006,607	992,447	-1.41%
27,365	37,306	36.33%	Transportation/Utilities	548,956	457,010	-16.75%
196,901	185,368	-5.86%	Automotive Trade	290,355	224,626	-22.64%
175	170	-2.90%	Building Material-Retail	114,838	92,833	-19.16%
218,565	101,807	-53.42%	Construction Use Tax	0	0	na
0	0	na	Construction Sales Tax	21,393	14,473	-32.35%
5,472	37,733	589.57%	Consumer Electronics	107,939	73,310	-32.08%
170,304	176,791	3.81%	Computer Related Business	362,684	142,402	-60.74%
253,692	287,489	13.32%	All Other	444,574	406,986	-8.45%
930,472	902,607	-2.99%	Total Sales and Use Tax	4,538,744	3,872,314	-14.68%

USE TAX BY CATEGORY

SALES TAX BY CATEGORY

JANUARY YTD Actual			Geographic Code	JANUARY YTD Actual		
2002	2003	Incr/(Decr)		2002	2003	Incr/(Decr)
25,403	2,663	-89.52%	North Broadway	64,220	60,130	-6.37%
44,134	80,050	81.38%	CAGID	296,222	281,789	-4.87%
116	54	-53.03%	Downtown Extension	37,619	35,194	-6.45%
4,021	1,083	-73.07%	UHGID (the "hill")	95,881	100,032	4.33%
955	-2,510	-362.94%	East Downtown	34,669	34,685	0.05%
59,277	2,202	-96.29%	N. 28th St. Commercial	308,294	252,360	-18.14%
-217	1,287	-694.59%	N. Broadway Annex	7,446	8,301	11.49%
9,422	18,402	95.31%	University of Colorado	150,790	157,183	4.24%
486	586	20.70%	Basemar	91,807	87,708	-4.46%
17,991	48,339	168.68%	BURA	1,142,692	1,053,660	-7.79%
1,113	4,147	272.49%	Crossroads	108,175	122,356	13.11%
134	207	54.10%	Table Mesa	138,755	131,953	-4.90%
34,445	774	-97.75%	The Meadows	80,540	29,941	-62.82%
85,681	67,925	-20.72%	All Other Boulder	109,364	113,473	3.76%
15,399	5,219	-66.11%	Boulder County	76,835	29,564	-61.52%
8,897	5,692	-36.02%	Metro Denver	187,395	133,050	-29.00%
173	12	-93.30%	Colorado All Other	4,398	7,274	65.37%
7,467	12,363	65.56%	Out of State	586,164	346,843	-40.83%
14	0	-100.00%	Airport	124	310	149.61%
195,020	169,378	-13.15%	Gunbarrel Industrial	75,640	26,474	-65.00%
4,639	5	-99.90%	Gunbarrel Commercial	61,738	63,070	2.16%
9,132	1,085	-88.12%	Pearl Street Mall	127,470	117,837	-7.56%
177,098	288,039	62.64%	Boulder Industrial	270,465	277,477	2.59%
7,111	11,641	63.70%	Unlicensed Receipts	45,267	28,562	-36.90%
196,002	183,910	-6.17%	County Clerk	0	0	-
26,559	56	-99.79%	Public Utilities	436,774	373,087	-14.58%
930,472	902,607	-2.99%	Total Sales and Use Tax	4,538,744	3,872,314	-14.68%