

City of Boulder

Sales & Use Tax Revenue Report

April, 2003

Issued June 6, 2003



This report provides information and analysis 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.

As illustrated in the following chart, April, 2003 actual year-to-date sales and use tax revenue has decreased by 10.76% over the comparable period in 2002.

APRIL YEAR-TO-DATE COMPARISONS – 2003 VERSUS 2002		
TAX CATEGORY	% CHANGE	% of TOTAL
Retail Sales Tax	-5.85%	83.05%
Business Use Tax	-8.74%	11.75%
Construction Use Tax	-59.93%	2.96%
Motor Vehicle Use Tax	-13.65%	3.15%
Refunds	1174.32%	-0.91%
Total YTD April Sales/Use Tax	-10.76%	100.00%

Of greater significance for identifying trends is the percent change month by month for the year.

REVENUE CATEGORY	JAN	FEB	MAR	APRIL
Retail Sales Tax	-14.68%	-0.74%	1.96%	-9.94%
Business Use Tax	18.02%	-5.01%	-36.64%	17.33%
Construction Use Tax	-51.19%	-78.50%	-50.93%	-46.17%
Motor Vehicle Use Tax	-6.17%	-16.19%	-27.50%	-5.42%
Total	-13.30%	-10.52%	-7.64%	-12.07%

- **Retail Sales Tax:** Year-to-date change is at -5.85% in the retail sales tax category, which makes up approximately 83% of sales / use tax revenue. There are several geographic areas in the City which are positive compared to 2002, and there are only two industry types showing a positive variance.

Positive categories are seen in the following:

- "Food Stores" increased by 2.00%
- "All Other" increased by 1.86%

Weaknesses are seen in the following retail categories:

- "Eating Places" decreased by 4.77%
- "Apparel Stores" decreased by 18.86%
- "Home Furnishings" decreased by 4.63%
- "General Retail" decreased by 5.38%
- "Transportation/Utilities" decreased by 8.90%
- "Automotive Trade" decreased by 11.35%
- "Building Material-Retail" decreased by 12.73%
- "Consumer Electronics" decreased by 5.74%
- "Computer Related Business" decreased by 23.38%

As with many other categories, core consumer retail (apparel stores and general retail) has shown a weakness.

The following chart details the “core consumer retail” components.

CITYWIDE CORE RETAIL SALES TAX – APRIL YTD 2003 VERSUS 2002			
Category	2002	2003	Variance
Apparel Stores	704,916	571,962	(18.86%)
Home Furnishings	819,253	781,315	(4.63%)
General Retail	3,789,543	3,585,707	(5.38%)
Total	5,313,712	4,938,984	(7.05%)

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 – APRIL YTD 2003 VERSUS 2002			
Category	2002	2003	Variance
Retail Sales Tax	434,037	321,586	(25.91%)
Consumer Use Tax	4,546	0	(100.00%)
Construction Use Tax	31	5,017	16,099.71%
Total	438,614	326,603	(25.54%)

BURA EXCLUDING CROSSROADS MALL – APRIL YTD 2003 VERSUS 2002			
Category	2002	2003	Variance
Retail Sales Tax	4,573,315	4,471,492	(2.23%)
Consumer Use Tax	150,934	88,510	(41.36%)
Construction Use Tax	77,432	17,351	(77.59%)
Total	4,801,681	4,577,352	(4.67%)

TOTAL BURA – APRIL YTD 2003 VERSUS 2002			
Category	2002	2003	Variance
Retail Sales Tax	5,007,352	4,793,077	(4.28%)
Consumer Use Tax	155,479	88,510	(43.07%)
Construction Use Tax	150,965	22,368	(85.18%)
Total	5,313,796	4,903,955	(7.71%)

Motor vehicle use tax has decreased by 13.65% compared to 2002.

Construction use tax has decreased by 59.93%.

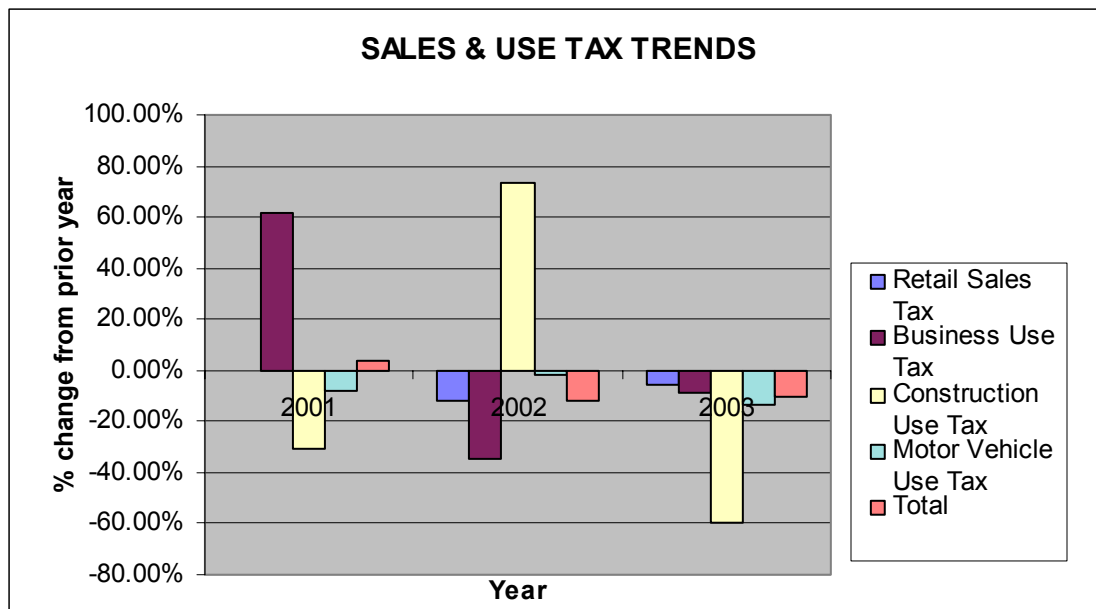
Business use tax (the complement of B to B retail sales tax) has experienced a year-to-date decrease of 8.84%.

The total net sales & use tax decrease of 10.76% for the year is below the revised projection of a 5.56% decrease in our revised budget.

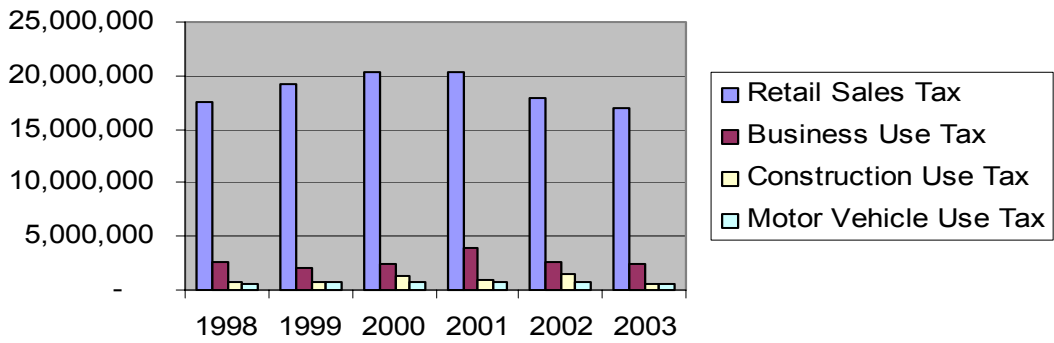
The following chart demonstrates (net of construction use tax) how the variance through April is distributed among business related activity and local retail activity. The chart shows that business related activity comprises 27.91% of the total negative variance while 72.09% of the negative variance is due to reductions in purchases by individuals.

Category	2002	2003	Variance	% of Total Variance (Net of Construction Use Tax)
Business Use Tax (not including autos)	\$2,618,294	\$2,389,435	(\$228,859)	16.58%
Out-of State Retail Sales Tax (approximation of business spending)	\$2,189,315	\$2,032,999	(\$156,316)	11.33%
Sub-total Business Related	\$4,807,609	\$4,422,434	(\$385,175)	27.91%
Retail Sales Tax (not including out-of-state)	\$15,756,175	\$14,862,475	(\$893,700)	64.75%
Motor Vehicle Use Tax	\$741,901	\$640,641	(\$101,260)	7.34%
Total Sales & Use Tax (not including Construction Use Tax & Refunds)	\$21,305,685	\$19,925,550	(\$1,380,135)	100%

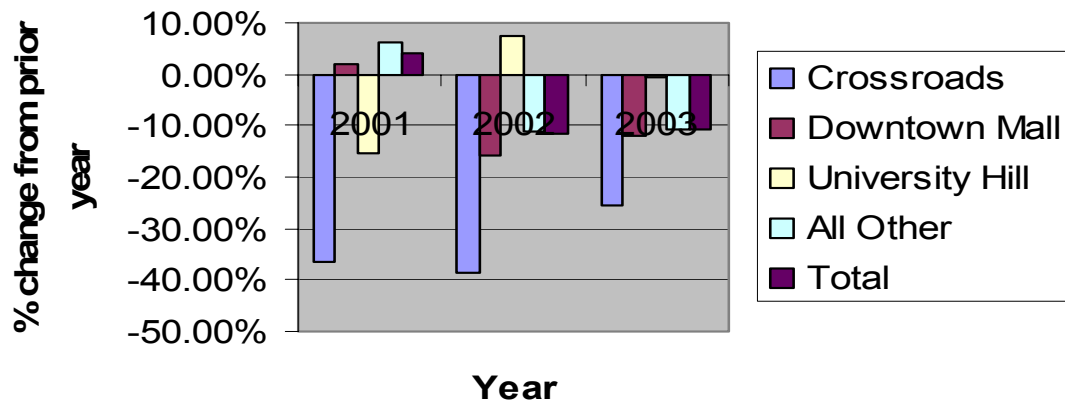
The following graphs illustrate percentage change trends by tax category over the three-year period, 2001-2003, the total sales & use tax collected since 1998, the percentage change in geographic areas, and the proportion of the total generated by each category of tax. All of the information is through April.



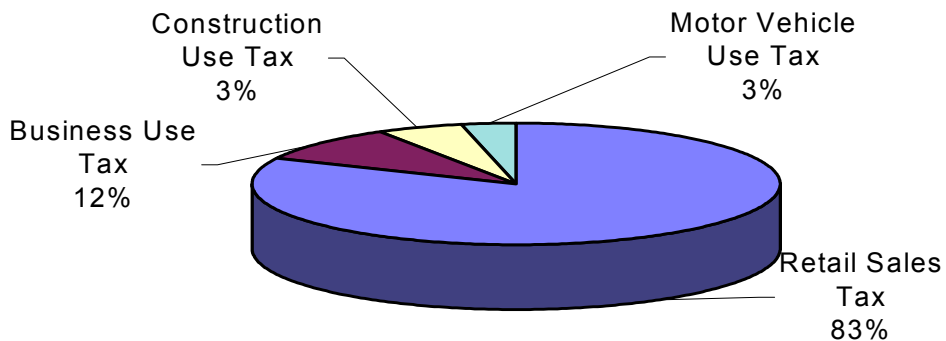
Sales & Use Tax Collected by Category 1998-2003



Sales & Use Tax by Area



SALES/USE TAX BY CATEGORY



YTD RETAIL SALES TAX	
STRENGTHS: <ul style="list-style-type: none"> ▪ East Downtown up by 3.75% ▪ North Broadway up by 27.27% ▪ UHGID up by 1.90% ▪ North 28th St. Commercial up by 7.43% ▪ N. Broadway Annex. Up by 5.13% ▪ University of Colorado up by 4.83% ▪ Gunbarrel Commercial up by 12.25% ▪ Unlicensed Receipts up by 50.46% ▪ Food Stores up by 2.00% ▪ All Other up by 1.86% 	WEAKNESSES: <ul style="list-style-type: none"> ▪ Core Retail Categories(General Retail, Apparel Stores & Home Furnishings) down by 7.05% ▪ Building Materials Retail down by 12.73% ▪ Eating Places down by 4.77% ▪ Consumer Electronics down by 5.74% ▪ Computer Related Business down by 23.38% ▪ Pearl Street Mall down by 5.33% ▪ Crossroads Mall down by 25.91% ▪ Public Utilities down by 14.66%

YTD USE TAX	
STRENGTHS: <ul style="list-style-type: none"> ▪ Unlicensed Receipts is up by 503.95% ▪ Out of State is up by 44.92% ▪ Apparel Stores is up by 646.10% ▪ Consumer Electronics is up by 35.79% ▪ Downtown Extension is up by 143.36% ▪ Basemar is up by 182.83% ▪ Boulder Industrial is up by 8.00% 	WEAKNESSES <ul style="list-style-type: none"> ▪ University of Colorado down by 81.18% ▪ Boulder County down by 60.98% ▪ All Other Boulder down by 43.24% ▪ Pearl Street Mall down by 68.95% ▪ CAGID down by 39.32% ▪ North Broadway down by 75.92% ▪ Gunbarrel Industrial down by 12.31%

COMBINED SALES & USE TAX	
STRENGTHS: <ul style="list-style-type: none"> ▪ Food Stores is up by 1.94% ▪ All Other is up by 7.55% ▪ North Broadway is up by 3.23% ▪ North 28th St. Commercial is up by 2.65% ▪ North Broadway Annex is up by 12.37% ▪ Gunbarrel Commercial is up by 7.48% ▪ Unlicensed Receipts up by 132.42% 	WEAKNESSES: <ul style="list-style-type: none"> ▪ General Retail down by 6.33% ▪ Apparel Stores down by 15.48% ▪ Pearl Street Mall down by 11.92% ▪ Public Utilities down by 17.58% ▪ Crossroads Mall down by 25.54% ▪ Business Use Tax down by 8.74% ▪ Construction Use Tax down by 59.93%

OTHER TAXES

- Admissions Tax is up by 1.38%
- Accommodation Tax is down by 20.62%.

APRIL 2003 SALES AND USE TAX REVENUES

Total Net Sales/Use Tax Receipts by Tax Category	APRIL YTD Actual			
	2002	2003	% Change	% of Total
Sales Tax	17,945,490	16,895,474	-5.85%	83.05%
Business Use Tax	2,618,294	2,389,435	-8.74%	11.75%
Construction Use Tax	1,504,508	602,840	-59.93%	2.96%
Motor vehicle	741,901	640,641	-13.65%	3.15%
Refunds	-14,520	-185,032	1174.32%	-0.91%
Total Sales and Use Tax	22,795,671	20,343,357	-10.76%	100.00%

Total Net Sales/Use Tax Receipts by Industry Type	APRIL YTD Actual			
	2002	2003	% Change	% of Total
Food Stores	2,842,763	2,897,880	1.94%	14.24%
Eating Places	2,593,413	2,431,345	-6.25%	11.95%
Apparel Stores	708,516	598,818	-15.48%	2.94%
Home Furnishings	823,786	783,648	-4.87%	3.85%
General Retail	3,952,391	3,702,192	-6.33%	18.20%
Transportation/Utilities	2,198,193	1,956,198	-11.01%	9.62%
Automotive Trade	1,898,599	1,666,885	-12.20%	8.19%
Building Material-Retail	512,273	448,467	-12.46%	2.20%
Construction Use Tax	1,527,170	501,366	-67.17%	2.46%
Construction Sales Tax	89,999	73,977	-17.80%	0.36%
Consumer Electronics	437,326	426,125	-2.56%	2.09%
Computer Related Business Sector	1,851,280	1,412,272	-23.71%	6.94%
All Other	3,374,484	3,629,217	7.55%	17.84%
Refunds	-14,520	-185,032	1174.32%	-0.91%
Total Sales and Use Tax	22,795,671	20,343,357	-10.76%	100.00%

Total Net Sales/Use Tax Receipts by Geographic Area	APRIL YTD Actual			
	2002	2003	% Change	% of Total
North Broadway	365,082	376,877	3.23%	1.85%
Downtown (former CAGID)	1,501,953	1,348,457	-10.22%	6.63%
Downtown Extension	159,745	132,639	-16.97%	0.65%
UHGID (the "hill")	296,094	294,041	-0.69%	1.45%
East Downtown	208,068	182,167	-12.45%	0.90%
N. 28th St. Commercial	1,332,729	1,368,008	2.65%	6.72%
N. Broadway Annex	38,290	43,025	12.37%	0.21%
University of Colorado	617,412	305,408	-50.53%	1.50%
Basemar	397,943	369,508	-7.15%	1.82%
BURA (w/o xrds)	4,801,681	4,577,352	-4.67%	22.50%
Crossroads	438,614	326,603	-25.54%	1.61%
Table Mesa	567,391	560,762	-1.17%	2.76%
The Meadows	368,937	316,350	-14.25%	1.56%
All Other Boulder	1,244,859	905,020	-27.30%	4.45%
Boulder County	307,324	187,946	-38.84%	0.92%
Metro Denver	976,751	710,327	-27.28%	3.49%
Colorado All Other	34,051	31,307	-8.06%	0.15%
Out of State	2,225,966	2,086,112	-6.28%	10.25%
Airport	2,867	2,556	-10.85%	0.01%
Gunbarrel Industrial	1,189,997	948,653	-20.28%	4.66%
Gunbarrel Commercial	249,948	268,639	7.48%	1.32%
Pearl Street Mall	656,095	577,894	-11.92%	2.84%
Boulder Industrial	2,241,484	2,276,421	1.56%	11.19%
Unlicensed Receipts	113,969	264,892	132.42%	1.30%
County Clerk	741,901	640,641	-13.65%	3.15%
Public Utilities	1,731,043	1,426,785	-17.58%	7.01%
Refunds	-14,520	-185,032	1174.32%	-0.91%
Total Sales and Use Tax	22,795,671	20,343,357	-10.76%	100.00%

Miscellaneous Tax Statistics	APRIL YTD Actual		
	2002	2003	% Change
Total Food Service Tax	119,352	113,724	-4.72%
BURA Area Food Service Tax	27,625	25,953	-6.05%
Accommodations Tax	656,133	520,850	-20.62%
Admissions Tax	121,972	123,655	1.38%
License Fees	9,775	9,175	-6.14%
Trash Tax	234,540	263,330	12.28%

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	1,127,406	1,311,497	1,236,550									4,903,955		
Chg from prior yr (month)		-3.27%	-5.26%	-0.44%	-15.48%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%			
Chg from prior yr (year)		-3.27%	-4.23%	-2.91%	-6.42%	-26.88%	-39.49%	-47.59%	-54.22%	-59.43%	-63.27%	-66.75%	-70.60%			
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	4,655,579	-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	289,594	367,620	329,404									1,348,457		
Chg from prior yr (month)		6.31%	-4.30%	-6.58%	-29.23%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%			
Chg from prior yr (year)		6.31%	1.32%	-1.68%	-10.22%	-29.95%	-45.24%	-52.21%	-58.00%	-62.83%	-66.36%	-68.91%	-72.68%			
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	137,268	171,601	150,103									577,894		
Chg from prior yr (month)		-12.94%	6.92%	-13.93%	-21.71%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%			
Chg from prior yr (year)		-12.94%	-3.32%	-7.88%	-11.92%	-31.30%	-47.88%	-55.55%	-61.78%	-66.20%	-68.96%	-71.45%	-74.61%			
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	426,861	539,222	479,506	0	0	0	0	0	0	0	0	1,926,350		
Chg from prior yr (month)		0.80%	-0.96%	-9.05%	-27.04%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%			
Chg from prior yr (year)		0.80%	-0.04%	-3.60%	-10.74%	-30.36%	-46.06%	-53.26%	-59.21%	-63.90%	-67.18%	-69.72%	-73.29%			
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	1,554,267	1,850,719	1,716,056	0	0	0	0	0	0	0	0	6,830,306		
Chg from prior yr (month)		-2.16%	-4.12%	-3.11%	-19.06%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%			
Chg from prior yr (year)		-2.16%	-3.10%	-3.10%	-7.68%	-27.89%	-41.50%	-49.32%	-55.75%	-60.80%	-64.46%	-67.64%	-71.41%			
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	59,503	70,940	62,484									294,041		
Chg from prior yr (month)		1.21%	2.05%	0.85%	-7.49%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%			
Chg from prior yr (year)		1.21%	1.52%	1.31%	-0.69%	-17.21%	-32.06%	-40.77%	-49.71%	-59.03%	-62.85%	-65.67%	-68.34%			

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

APRIL YTD Actual			Standard Industrial Code	APRIL YTD Actual		
2002	2003			2002	2003	Incr/(Decr)
22,331	20,899	-6.41%	Food Stores	2,820,433	2,876,981	2.00%
85,723	43,165	-49.65%	Eating Places	2,507,690	2,388,179	-4.77%
3,600	26,856	646.10%	Apparel Stores	704,916	571,962	-18.86%
4,533	2,333	-48.53%	Home Furnishings	819,253	781,315	-4.63%
162,847	116,484	-28.47%	General Retail	3,789,543	3,585,707	-5.38%
122,240	65,098	-46.75%	Transportation/Utilities	2,075,952	1,891,100	-8.90%
746,797	645,841	-13.52%	Automotive Trade	1,151,802	1,021,043	-11.35%
4,139	5,020	21.28%	Building Material-Retail	508,133	443,447	-12.73%
1,527,170	501,366	-67.17%	Construction Use Tax	0	0	na
0	0	na	Construction Sales Tax	89,999	73,977	-17.80%
33,456	45,430	35.79%	Consumer Electronics	403,870	380,695	-5.74%
860,668	653,274	-24.10%	Computer Related Business	990,613	758,999	-23.38%
1,291,199	1,507,150	16.72%	All Other	2,083,285	2,122,066	1.86%
4,864,702	3,632,916	-25.32%	Total Sales and Use Tax	17,945,490	16,895,474	-5.85%

USE TAX BY CATEGORY

SALES TAX BY CATEGORY

APRIL YTD Actual			Geographic Code	APRIL YTD Actual		
2002	2003	Incr/(Decr)		2002	2003	Incr/(Decr)
85,066	20,487	-75.92%	North Broadway	280,016	356,390	27.27%
203,912	123,739	-39.32%	CAGID	1,298,041	1,224,717	-5.65%
2,592	6,308	143.36%	Downtown Extension	157,153	126,331	-19.61%
6,004	-1,575	-126.23%	UHGD (the "hill")	290,090	295,616	1.90%
35,528	3,158	-91.11%	East Downtown	172,540	179,009	3.75%
73,971	15,784	-78.66%	N. 28th St. Commercial	1,258,758	1,352,224	7.43%
402	3,194	693.92%	N. Broadway Annex	37,887	39,831	5.13%
397,416	74,781	-81.18%	University of Colorado	219,997	230,627	4.83%
1,771	5,009	182.83%	Basemar	396,172	364,499	-7.99%
228,365	105,861	-53.64%	BURA	4,573,315	4,471,492	-2.23%
4,577	5,017	9.62%	Crossroads	434,037	321,586	-25.91%
3,502	1,817	-48.10%	Table Mesa	563,890	558,945	-0.88%
45,953	3,821	-91.68%	The Meadows	322,985	312,529	-3.24%
636,085	361,025	-43.24%	All Other Boulder	608,773	543,995	-10.64%
81,652	31,863	-60.98%	Boulder County	225,672	156,083	-30.84%
88,024	36,464	-58.57%	Metro Denver	888,728	673,863	-24.18%
296	421	42.01%	Colorado All Other	33,755	30,886	-8.50%
36,651	53,113	44.92%	Out of State	2,189,315	2,032,999	-7.14%
16	49	207.74%	Airport	2,851	2,507	-12.07%
946,519	830,028	-12.31%	Gunbarrel Industrial	243,478	118,626	-51.28%
11,192	634	-94.33%	Gunbarrel Commercial	238,755	268,005	12.25%
67,966	21,103	-68.95%	Pearl Street Mall	588,129	556,791	-5.33%
1,056,167	1,140,658	8.00%	Boulder Industrial	1,185,317	1,135,763	-4.18%
20,600	124,413	503.95%	Unlicensed Receipts	93,369	140,479	50.46%
741,901	640,641	-13.65%	County Clerk	0	0	-
88,575	25,103	-71.66%	Public Utilities	1,642,468	1,401,682	-14.66%
4,864,702	3,632,916	-25.32%	Total Sales and Use Tax	17,945,490	16,895,474	-5.85%