

City of Boulder

Sales & Use Tax Revenue Report

June, 2003

Issued August 8, 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, June 2003 actual year-to-date sales and use tax revenue has decreased by 9.82% over the comparable period in 2002.

JUNE YEAR-TO-DATE COMPARISONS – 2003 VERSUS 2002		
TAX CATEGORY	% CHANGE	% of TOTAL
Retail Sales Tax	-6.71%	81.05%
Business Use Tax	-1.26%	11.69%
Construction Use Tax	-41.62%	5.20%
Motor Vehicle Use Tax	-11.10%	2.98%
Refunds	854.68%	-0.93%
Total YTD June Sales/Use Tax	-9.82%	100.00%

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

REVENUE CATEGORY	JAN	FEB	MAR	APR	MAY	JUNE
Retail Sales Tax	-14.68%	-0.74%	1.96%	-9.94%	-8.92%	-7.61%
Consumer Use Tax (incl. motor vehicles)	11.40%	-8.55%	-35.35%	11.99%	58.13%	-11.82%
Construction Use Tax	-51.19%	-78.50%	-50.93%	-46.17%	93.03%	-42.85%
Total	-13.30%	-10.52%	-7.64%	-12.07%	0.62%	-14.25%

- **Retail Sales Tax:** Year-to-date change is at -6.71% in the retail sales tax category, which makes up approximately 81% of sales / use tax revenue. There are several geographic areas in the City which are positive compared to 2002. No industry type shows a positive variance this month.

Weaknesses are seen in the following retail categories:

- "Food Stores" decreased by 1.30%
- "Eating Places" decreased by 4.50%
- "Apparel Stores" decreased by 17.54%
- "Home Furnishings" decreased by 4.21%.
- "General Retail" decreased by 7.04%
- "Transportation/Utilities decreased by 2.38%.
- "Automotive Trade" decreased by 9.20%
- "Building Material-Retail decreased by 9.92%
- "Construction Sales Tax" decreased by 21.28%
- "Consumer Electronics" decreased by 13.24%
- "Computer Related Business" decreased by 29.48%
- "All Other" decreased by 1.81%

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 – JUNE YTD 2003 VERSUS 2002			
Category	2002	2003	Variance
Apparel Stores	1,119,482	923,085	(17.54%)
Home Furnishings	1,238,756	1,186,603	(4.21%)
General Retail	6,136,679	5,704,719	(7.04%)
Total	8,494,917	7,814,407	(8.01%)

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 – JUNE YTD 2003 VERSUS 2002			
Category	2002	2003	Variance
Retail Sales Tax	652,921	462,234	(29.21%)
Consumer Use Tax	6,403	0	(100.00%)
Construction Use Tax	31	6,663	21,415.00%
Total	659,355	468,897	(28.89%)

BURA EXCLUDING CROSSROADS MALL – JUNE YTD 2003 VERSUS 2002			
Category	2002	2003	Variance
Retail Sales Tax	7,165,530	6,940,045	(3.15%)
Consumer Use Tax	193,971	129,372	(33.30%)
Construction Use Tax	85,290	68,260	(19.97%)
Total	7,444,791	7,137,677	(4.13%)

TOTAL BURA – JUNE YTD 2003 VERSUS 2002			
Category	2002	2003	Variance
Retail Sales Tax	7,818,451	7,402,279	(5.32%)
Consumer Use Tax	200,374	129,372	(35.43%)
Construction Use Tax	85,321	74,923	(12.19%)
Total	8,104,146	7,606,574	(6.14%)

Motor vehicle use tax has decreased by 11.10% compared to 2002.

Construction use tax has decreased by 41.62%.

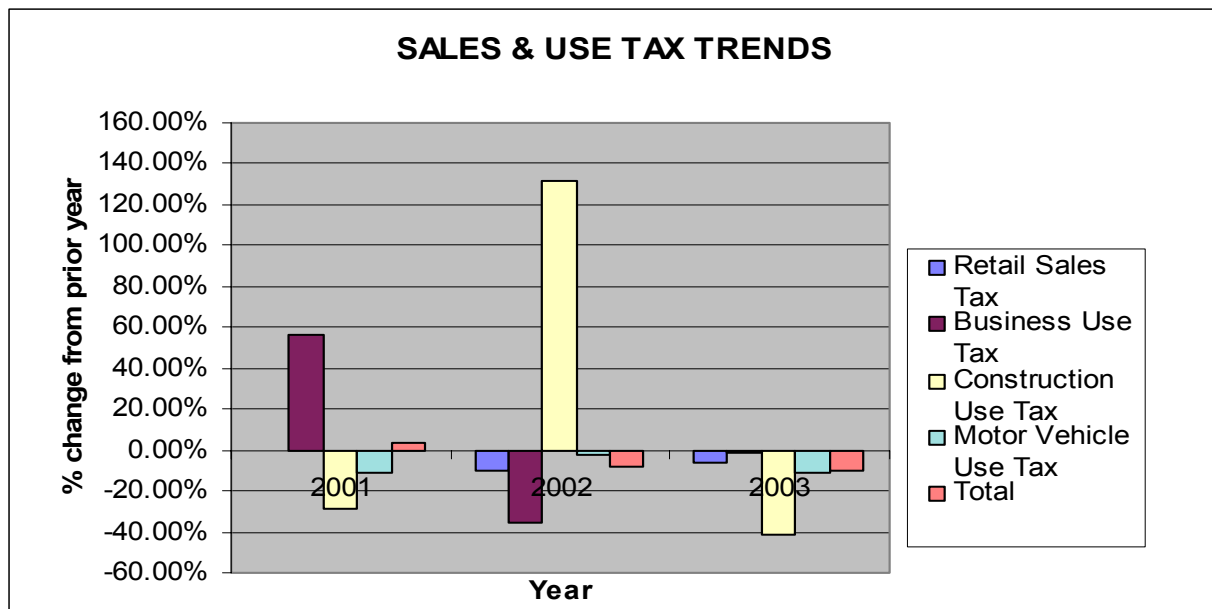
Business use tax (the complement of B to B retail sales tax) has experienced a year-to-date decrease of 1.26%.

The total net sales & use tax decrease of 9.82% for the year is below the revised projection of an 8% decrease in our revised budget.

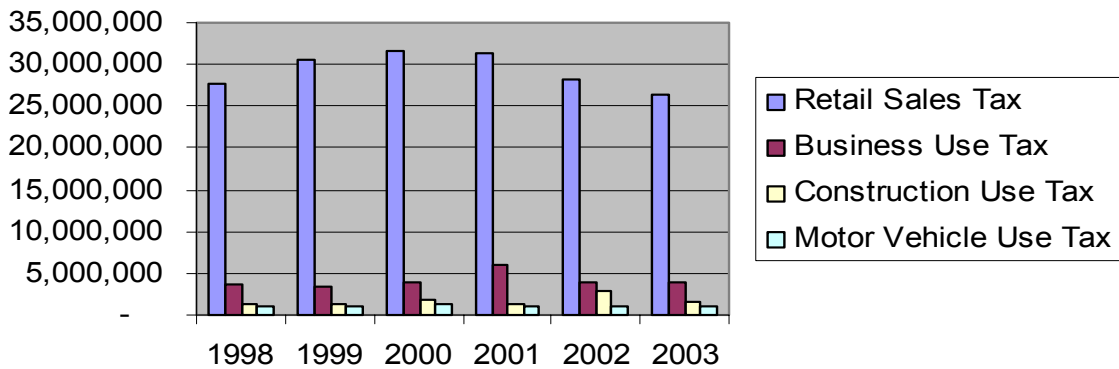
The following chart demonstrates (net of construction use tax) how the variance through June is distributed among business related activity and local retail activity. The chart shows that business related activity comprises 24.41% of the total negative variance while 75.59% of the negative variance is 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)	\$ 3,856,069	\$ 3,807,640	(\$ 48,429)	2.34%
Out-of State Retail Sales Tax (approximation of business spending)	\$ 3,697,970	\$ 3,241,345	(\$ 456,625)	22.07%
Sub-total Business Related	\$ 7,554,039	\$ 7,048,985	(\$ 505,054)	24.41%
Retail Sales Tax (not including out-of-state)	\$ 24,593,695	\$ 23,151,174	(\$ 1,442,521)	69.73%
Motor Vehicle Use Tax	\$ 1,092,789	\$ 971,507	(\$ 121,282)	5.86%
Total Sales & Use Tax (not including Construction Use Tax & Refunds)	\$ 33,240,523	\$ 31,171,666	(\$ 2,068,857)	100.00%

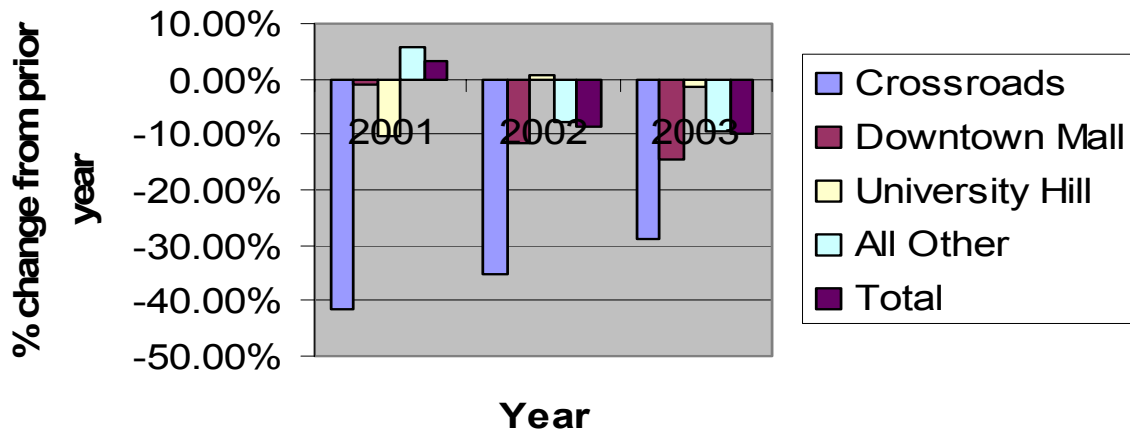
The following graphs illustrate trends by tax category over the three-year period, 2001 - 2003 through June and the proportion of the total generated by each category of tax.



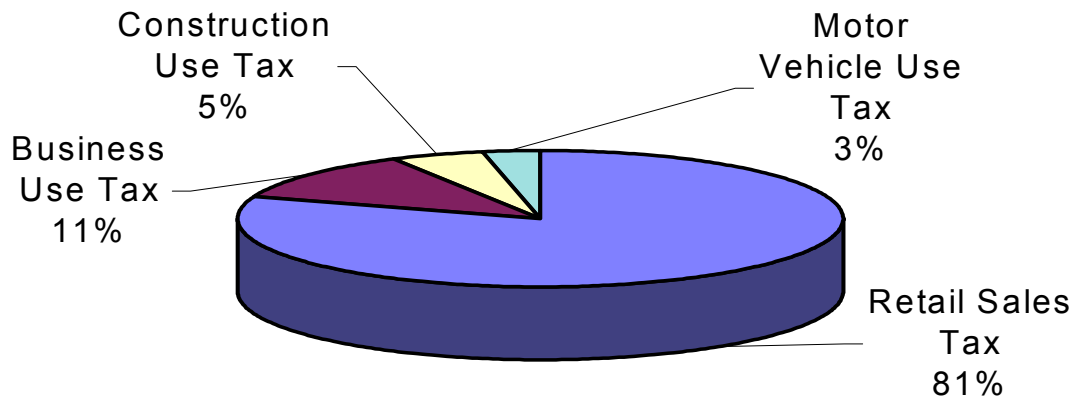
Sales & Use Tax Collected by Category 1998-2003



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 7.17% ▪ North Broadway up by 15.72% ▪ UHGID up by 0.92% ▪ North 28th St. Commercial up by 8.32% ▪ N. Broadway Annex. Up by 2.29% ▪ University of Colorado up by 3.45% ▪ Gunbarrel Commercial up by 4.70% ▪ Unlicensed Receipts up by 18.00% 	WEAKNESSES: <ul style="list-style-type: none"> ▪ Core Retail Categories(General Retail, Apparel Stores & Home Furnishings) down by 8.01% ▪ Building Materials Retail down by 9.92% ▪ Eating Places down by 4.50% ▪ Consumer Electronics down by 13.24% ▪ Computer Related Business down by 29.48% ▪ Pearl Street Mall down by 6.12% ▪ Crossroads Mall down by 29.21% ▪ Public Utilities down by 10.02%

YTD USE TAX	
STRENGTHS: <ul style="list-style-type: none"> ▪ Apparel Stores is up by 443.74% ▪ Unlicensed Receipts is up by 119.79% ▪ Out of State is up by 317.23% ▪ Downtown Extension is up by 313.75% ▪ Basemar is up by 157.01% ▪ Boulder Industrial is up by 9.60% ▪ CAGID is up by 84.57% ▪ Boulder County is up by 59.87% 	WEAKNESSES: <ul style="list-style-type: none"> ▪ University of Colorado down by 91.18% ▪ BURA down by 29.23% ▪ All Other Boulder down by 27.02% ▪ Pearl Street Mall is down by 80.40% ▪ North Broadway down by 84.51% ▪ N. 28th St. Commercial down by 76.93% ▪ Public Utilities down by 54.17%

COMBINED SALES & USE TAX	
STRENGTHS: <ul style="list-style-type: none"> ▪ Industry type All Other is up by 8.51% ▪ Downtown (former CAGID) is up by 8.89% ▪ North 28th St. Commercial is up by 3.83% ▪ North Broadway Annex is up by 11.14% ▪ Boulder Industrial is up by 2.35% ▪ Unlicensed Receipts is up by 52.65% 	WEAKNESSES: <ul style="list-style-type: none"> ▪ Construction Use Tax down by 41.62% ▪ General Retail down by 8.41% ▪ Apparel Stores down by 15.42% ▪ Pearl Street Mall down by 14.30% ▪ Crossroads Mall down by 28.89% ▪ University of Colorado down by 72.99% ▪ Public Utilities down by 11.96%

OTHER TAXES

- Admissions Tax is up by 0.41%
- Accommodation Tax is down by 15.44%.

BUDGET IMPLICATIONS

Although 2003 year-to-date total sales and use tax collections have deteriorated from May to June (-8.58% through May and -9.82% through June) we have not modified the current -8.00% estimate for 2003. The primary reason is that construction use tax in June of 2002 was unusually high, skewing the same month year-to-year comparison. Although it is still early in the year, given current trends, we project that 2003 sales and use tax will end the year between a negative 8.00% and a negative 8.50%.

JUNE 2003 SALES AND USE TAX REVENUES

Total Net Sales/Use Tax Receipts by Tax Category	JUNE YTD Actual			
	2002	2003	% Change	% of Total
Sales Tax	28,291,665	26,392,519	-6.71%	81.05%
Business Use Tax	3,856,069	3,807,640	-1.26%	11.69%
Construction Use Tax	2,901,498	1,693,904	-41.62%	5.20%
Motor vehicle	1,092,789	971,507	-11.10%	2.98%
Refunds	-31,752	-303,133	854.68%	-0.93%
Total Sales and Use Tax	36,110,269	32,562,438	-9.82%	100.00%

Total Net Sales/Use Tax Receipts by Industry Type	JUNE YTD Actual			
	2002	2003	% Change	% of Total
Food Stores	4,447,852	4,394,696	-1.20%	13.50%
Eating Places	4,017,861	3,793,612	-5.58%	11.65%
Apparel Stores	1,124,657	951,224	-15.42%	2.92%
Home Furnishings	1,244,556	1,190,912	-4.31%	3.66%
General Retail	6,436,908	5,895,598	-8.41%	18.11%
Transportation/Utilities	3,140,699	3,008,756	-4.20%	9.24%
Automotive Trade	2,925,396	2,637,035	-9.86%	8.10%
Building Material-Retail	870,101	786,567	-9.60%	2.42%
Construction Use Tax	2,898,167	1,599,660	-44.80%	4.91%
Construction Sales Tax	155,463	122,377	-21.28%	0.38%
Consumer Electronics	692,875	594,052	-14.26%	1.82%
Computer Related Business Sector	2,948,018	2,205,959	-25.17%	6.77%
All Other	5,239,469	5,685,123	8.51%	17.46%
Refunds	-31,752	-303,133	854.68%	-0.93%
Total Sales and Use Tax	36,110,269	32,562,438	-9.82%	100.00%

Total Net Sales/Use Tax Receipts by Geographic Area	JUNE YTD Actual			
	2002	2003	% Change	% of Total
North Broadway	522,211	516,953	-1.01%	1.59%
Downtown (former CAGID)	2,462,416	2,681,396	8.89%	8.23%
Downtown Extension	246,274	229,967	-6.62%	0.71%
UHGID (the "hill")	432,819	427,163	-1.31%	1.31%
East Downtown	303,935	303,079	-0.28%	0.93%
N. 28th St. Commercial	2,067,895	2,147,114	3.83%	6.59%
N. Broadway Annex	71,152	79,079	11.14%	0.24%
University of Colorado	1,431,511	386,669	-72.99%	1.19%
Basemar	602,808	572,643	-5.00%	1.76%
BURA (w/o xrds)	7,444,792	7,137,676	-4.13%	21.92%
Crossroads	659,355	468,897	-28.89%	1.44%
Table Mesa	863,129	853,409	-1.13%	2.62%
The Meadows	546,693	478,270	-12.52%	1.47%
All Other Boulder	1,956,494	1,611,023	-17.66%	4.95%
Boulder County	450,172	445,963	-0.94%	1.37%
Metro Denver	1,621,749	1,165,991	-28.10%	3.58%
Colorado All Other	68,919	60,295	-12.51%	0.19%
Out of State	3,756,338	3,484,872	-7.23%	10.70%
Airport	9,138	6,891	-24.60%	0.02%
Gunbarrel Industrial	1,891,300	1,452,617	-23.19%	4.46%
Gunbarrel Commercial	410,041	409,616	-0.10%	1.26%
Pearl Street Mall	1,108,778	950,180	-14.30%	2.92%
Boulder Industrial	3,494,614	3,576,564	2.35%	10.98%
Unlicensed Receipts	209,203	319,341	52.65%	0.98%
County Clerk	1,092,789	971,507	-11.10%	2.98%
Public Utilities	2,417,494	2,128,394	-11.96%	6.54%
Refunds	-31,752	-303,133	854.68%	-0.93%
Total Sales and Use Tax	36,110,269	32,562,438	-9.82%	100.00%

Miscellaneous Tax Statistics	JUNE YTD Actual		
	2002	2003	% Change
Total Food Service Tax	186,455	178,195	-4.43%
BURA Area Food Service Tax	42,343	40,246	-4.95%
Accommodations Tax	1,143,090	966,569	-15.44%
Admissions Tax	205,328	206,162	0.41%
License Fees	13,900	13,225	-4.86%
Trash Tax	464,034	502,672	8.33%

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	1,316,067	1,386,551							7,606,574		
Chg from prior yr (month)		-3.27%	-5.26%	-0.44%	-15.48%	-10.23%	-0.80%	-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%	-7.25%	-6.14%	-18.70%	-28.99%	-37.08%	-43.02%	-48.43%	-54.40%			
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	473,607	859,332							2,681,396		
Chg from prior yr (month)		6.31%	-4.30%	-6.58%	-29.23%	11.97%	59.88%	-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%	-5.34%	8.89%	-4.97%	-16.48%	-26.08%	-33.10%	-38.18%	-45.67%			
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	137,268	171,601	150,103	178,002	194,285							950,180		
Chg from prior yr (month)		-12.94%	6.92%	-13.93%	-21.71%	-3.86%	-27.38%	-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%	-10.15%	-14.30%	-28.91%	-37.17%	-44.42%	-48.97%	-53.07%	-58.26%			
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	651,608	1,053,617	0	0	0	0	0	0	3,631,576		
Chg from prior yr (month)		0.80%	-0.96%	-9.05%	-27.04%	7.15%	30.88%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%			
Chg from prior yr (year)		0.80%	-0.04%	-6.80%	-10.74%	-6.80%	1.69%	-11.89%	-23.11%	-31.95%	-38.13%	-42.91%	-49.64%			
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	26,738,663	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	27,131,526	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	1,967,675	2,440,168	0	0	0	0	0	0	11,238,150		
Chg from prior yr (month)		-2.16%	-4.12%	-3.11%	-19.06%	-5.14%	10.78%	-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%	-7.12%	-3.74%	-16.62%	-27.19%	-35.51%	-41.53%	-46.76%	-52.96%			
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	62,434	70,687							427,163		
Chg from prior yr (month)		1.21%	2.05%	0.85%	-7.49%	5.72%	-8.99%	-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%	0.37%	-1.31%	-13.95%	-26.95%	-40.48%	-46.04%	-50.13%	-54.00%			

USE >> SALES

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

USE TAX BY CATEGORY			Standard Industrial Code	SALES TAX BY CATEGORY		
JUNE YTD Actual				JUNE YTD Actual		
2002	2003	Incr/(Decr)		2002	2003	Incr/(Decr)
48,908	52,899	8.16%	Food Stores	4,398,944	4,341,797	-1.30%
111,947	63,410	-43.36%	Eating Places	3,905,914	3,730,202	-4.50%
5,175	28,138	443.74%	Apparel Stores	1,119,482	923,085	-17.54%
5,800	4,309	-25.70%	Home Furnishings	1,238,756	1,186,603	-4.21%
300,229	190,879	-36.42%	General Retail	6,136,679	5,704,719	-7.04%
151,664	90,720	-40.18%	Transportation/Utilities	2,989,035	2,918,035	-2.38%
1,100,309	979,797	-10.95%	Automotive Trade	1,825,087	1,657,238	-9.20%
6,486	8,657	33.47%	Building Material-Retail	863,615	777,910	-9.92%
2,898,167	1,599,660	-44.80%	Construction Use Tax	0	0	na
0	0	na	Construction Sales Tax	155,463	122,377	-21.28%
62,609	47,249	-24.53%	Consumer Electronics	630,265	546,803	-13.24%
1,308,160	1,049,500	-19.77%	Computer Related Business	1,639,858	1,156,459	-29.48%
1,850,901	2,357,832	27.39%	All Other	3,388,568	3,327,291	-1.81%
7,850,356	6,473,052	-17.54%	Total Sales and Use Tax	28,291,665	26,392,519	-6.71%

USE TAX BY CATEGORY			Geographic Code	SALES TAX BY CATEGORY		
JUNE YTD Actual				JUNE YTD Actual		
2002	2003	Incr/(Decr)		2002	2003	Incr/(Decr)
87,169	13,503	-84.51%	North Broadway	435,042	503,451	15.72%
376,952	695,757	84.57%	CAGID	2,085,464	1,985,639	-4.79%
7,871	32,566	313.75%	Downtown Extension	238,403	197,402	-17.20%
9,300	-258	-102.77%	UHGD (the "hill")	423,520	427,420	0.92%
38,236	18,319	-52.09%	East Downtown	265,698	284,760	7.17%
108,901	25,119	-76.93%	N. 28th St. Commercial	1,958,994	2,121,994	8.32%
588	6,903	1074.08%	N. Broadway Annex	70,564	72,177	2.29%
1,156,307	101,966	-91.18%	University of Colorado	275,203	284,703	3.45%
3,206	8,239	157.01%	Basemar	599,603	564,404	-5.87%
279,262	197,632	-29.23%	BURA	7,165,530	6,940,045	-3.15%
6,434	6,663	3.56%	Crossroads	652,921	462,234	-29.21%
5,435	3,199	-41.13%	Table Mesa	857,695	850,210	-0.87%
50,669	6,512	-87.15%	The Meadows	496,024	471,757	-4.89%
901,905	658,223	-27.02%	All Other Boulder	1,054,589	952,800	-9.65%
96,502	154,281	59.87%	Boulder County	353,670	291,682	-17.53%
123,985	59,608	-51.92%	Metro Denver	1,497,763	1,106,383	-26.13%
682	567	-16.85%	Colorado All Other	68,237	59,728	-12.47%
58,367	243,528	317.23%	Out of State	3,697,970	3,241,345	-12.35%
117	49	-58.34%	Airport	9,021	6,842	-24.16%
1,546,353	1,307,352	-15.46%	Gunbarrel Industrial	344,948	145,266	-57.89%
19,595	833	-95.75%	Gunbarrel Commercial	390,446	408,783	4.70%
122,175	23,950	-80.40%	Pearl Street Mall	986,603	926,230	-6.12%
1,580,104	1,731,836	9.60%	Boulder Industrial	1,914,510	1,844,728	-3.64%
71,206	156,503	119.79%	Unlicensed Receipts	137,997	162,838	18.00%
1,092,789	971,507	-11.10%	County Clerk	0	0	-
106,246	48,694	-54.17%	Public Utilities	2,311,248	2,079,699	-10.02%
7,850,356	6,473,052	-17.54%	Total Sales and Use Tax	28,291,665	26,392,519	-6.71%