

City of Boulder Sales & Use Tax Revenue Report March, 2006

Issued May 10, 2006

This report provides information and analysis related to sales and use tax collections for fiscal year 2006. Any questions should be directed to Laura Fisher, Revenue Manager at (303) 441-4017.

The following tables compare total year 2006 collections to the comparable period in 2005.

REVENUE COMPARISONS TO COMPARABLE PERIOD IN PRIOR YEAR

Table 1 lists the categories of sales and use tax collected by the City of Boulder. It illustrates the percent change in the various areas for 2006 over the same time period in 2005.

Retail Sales Tax - From an ongoing economic viewpoint, the row entitled Retail Sales Tax is the primary indicator of how the retail economy in the city is performing this year compared to last year. Year-to-date collections in this category are up 7.00%. A portion of the increase is from the new Home Depot which opened in January, 2006.

Business/Consumer Use Tax – Business/Consumer Use Tax fluctuates significantly from month to month depending on the level of equipment purchases and leases in that month. It is up a healthy 16.63% year-to-date and the sub-category of the Computer Related Business Sector is up by 18.23% probably reflecting both business equipment replacement demand and investment in new technologies.

Motor Vehicle Use Tax – This category is somewhat confusing because tax on the purchase of vehicles falls into the retail sales tax category if collected by the auto dealership and the motor vehicle use tax category if collected by the County Clerk's office. While County Clerk collections are down by 18.35%, the more inclusive category of Automotive Trade (retail and use tax) is down by 9.89%. While purchases of vehicles are obviously down, some of the change may be reflective of an increase in leasing versus buying.

Construction Use Tax - During 2005, because they upwardly skewed the collections from that which could be considered indicative of the underlying economy, we provided comparisons excluding Twenty Ninth Street and other very large 2005 construction projects. Also, the 2005 high collection levels were excluded from the "base" when forecasting future revenue. Because comparing to the extraordinarily high 2005 collections would distort the view of construction activity in the city, for 2006, we will provide comparisons that also exclude the one-time extraordinary construction use tax collected in 2005.

Table 1 lists actual collections but also provides information that eliminates the skew of one-time dollars received by the city for the redevelopment of the Twenty Ninth Street area and major NOAA-NIST and CU construction projects. Without adjustment for one-time revenue, Construction Use Tax has decreased by 52.13%. After adjustments, Construction Use Tax is essentially flat, decreasing by 0.45%.

Total Sales and Use Tax - Without adjusting for one-time revenue, the **Actual Collected** column in Table 1 shows the total increase in Sales and Use Tax at 0.75%. After adjusting for one-time revenue, the total increase in Sales and Use Tax is 6.81%.

TABLE 1
Sales and Use Tax Revenue

TAX CATEGORY	Actual Collected	Exclude 29th St from 2005 & 2006	Exclude 29th & Other Large 2005 Projects
	% CHANGE	% CHANGE	% CHANGE
Retail Sales Tax	7.00%	7.00%	7.00%
Business Use Tax	16.63%	16.63%	16.63%
Motor Vehicle Use Tax	-18.35	-18.35%	-18.35%
Construction Use Tax	-52.13%	-45.77%	-0.45%
Refunds	1.69%	1.69%	1.69%
Total YTD Sales/Use Tax	0.75%	2.44%	6.81%

Significant increases / decreases by tax category are summarized in Table IV:

TABLE 2

YTD RETAIL SALES TAX	
STRENGTHS: <ul style="list-style-type: none"> ▪ Food Stores up by 8.36% ▪ Eating Places up 5.93% ▪ General Retail up by 3.81% ▪ Building Material – Retail up by 44.9% ▪ Consumer Electronics up by 20.51% ▪ Computer Related Business up by 18.04% ▪ Downtown (former CAGID) up 11.43% ▪ UHGID (the “hill”) up by 12.50% ▪ East Downtown up by 26.13% ▪ Pearl Street Mall up by 6.59% ▪ Public Utilities up by 12.70% (primarily due to taxes on sales of natural gas and electricity by Xcel) 	WEAKNESSES: <ul style="list-style-type: none"> ▪ Apparel Stores down by 1.22% ▪ Automotive Trade down by 5.17%

YTD USE TAX	
STRENGTHS: <ul style="list-style-type: none"> ▪ Computer Related Business Use Tax up 18.23% 	WEAKNESSES <ul style="list-style-type: none"> ▪ Construction Use Tax down by 52.13% (down by 45.77% excluding Twenty Ninth Street & down by only 0.45% factoring out Twenty Ninth Street and large 2005 projects) ▪ Motor Vehicle Use Tax down by 18.35% (falls in Use Tax category because the majority of this tax is collected by the County Clerk’s Office. Combined Retail and Use Tax in the Automotive Trade Category is down by 9.89%)

OTHER TAXES

- Accommodations Tax is up by 20.23%.
- Admissions Tax is down by 7.39%.
- Trash Tax – the large increase in Trash Tax is due to returns in 2006 being received before the actual date due.

PROJECTIONS FOR THE FUTURE

Projections for the economy continue to be positive. Excerpts from the April, 2006 issue of *Colorado Close-up* published by the Colorado Office of State Planning and Budgeting follow:

The National Economy

- The Federal Reserve appears satisfied that recent interest rate hikes have had the desired effect of dampening inflationary pressures.
- March year-to-date employment gained 211,000 jobs, a 3.2% increase compared with 2005.
- In April 2006, the Conference Board consumer confidence index reached a four-year high. The increase reflects consumer's upgraded assessment of the improving labor market, their assessment of their current situation, their expectations for the future, and their opinion of business conditions. Meanwhile rising energy prices, interest rates, and inflation concerns continue to dampen overall confidence.

The Colorado Economy

- Colorado's economy remains strong. The state is posting steady employment gains, personal income and consumer spending are increasing, and the tourism industry continues to expand.
- Through March 2006, Colorado employment rose 2.3% compared with 2.1% growth through March 2005. ...the March 2006 Colorado unemployment rate dropped to 4.3%, down 1.4% from the 5.7% rate posted in March 2005.
- Through January 2006, year-to-date passenger traffic at Denver International Airport was up 8.3% compared with the same period last year.
- Risks to the forecast – The threat of global terrorism and geopolitical concerns continue to pose downside risks, negatively impacting consumer and business confidence. Additionally, increased political tension in oil-producing nations could restrict expected output, thereby disrupting the economic recovery.

March 2006 forecasts from the Office of State Planning and Budgeting are listed in Table 3:

TABLE 3

FORECAST	2004	2005	2006	2007	2008
Denver-Boulder CPI-U actual/forecast	0.1%	2.1%	2.4%	2.5%	2.5%
Projected Retail Sales Trade Growth	6.2%	4.9%	5.5%	5.8%	6.0%
Personal Income Growth	5.8%	6.5%	6.4%	6.7%	6.8%

Changes in economic indicators at the state and county level do not necessarily translate into increased revenue within the City of Boulder. Economic events specific to the city must be considered. Examples of such events are businesses expanding or contracting within Boulder's boundaries, sales tax leakage due to competition in surrounding areas, and housing starts. We are cautiously optimistic that current trends in the city will continue.

Excerpts from the February 15, 2006 *Colorado Economic Chronicle*, published by the Legislative Council of the Colorado General Assembly include similar positive projections.

- Colorado's economy is healthy and expanding, despite high energy prices that have and will continue to squeeze consumers and businesses...
- Personal income will increase 6.8% in 2006 and 6.6% in 2007. Gains in employment and wages and salaries are expected to push personal income higher. Wages and salaries are expected to increase 6.8% in 2006 and 6.7% in 2007.
- Consumer spending will increase 6.0% in 2006 and 6.4% in 2007.
- In conclusion, the state's economy has emerged from recession with a new face, having shifted jobs from the manufacturing, transportation, utilities, and information sectors to the sectors that are currently fueling national economic growth. The consumer and housing sectors, which buoyed the economy through the recession, will no longer bask in the spotlight; consumers will spend at moderate rates while the housing sector should experience a two-year correction.
- We expect moderate economic growth over the next few years, fueled primarily by business investment and innovation and supported by a growing national economy.

This report will be updated and will be available on approximately the tenth business day of each month.

Total Net Sales/Use Tax Receipts by Tax Category	MARCH YTD Actual			
	2005	2006	% Change	% of Total
Sales Tax	13,940,800	14,916,938	7.00%	81.61%
Business Use Tax	1,756,586	2,048,663	16.63%	11.21%
Construction Use Tax	1,982,991	949,353	-52.13%	5.19%
Motor vehicle	529,422	432,269	-18.35%	2.36%
Refunds	-67,200	-68,335	1.69%	-0.37%
Total Sales and Use Tax	18,142,599	18,278,889	0.75%	100.00%

Total Net Sales/Use Tax Receipts by Industry Type	MARCH YTD Actual			
	2005	2006	% Change	% of Total
Food Stores	2,354,629	2,580,843	9.61%	14.12%
Eating Places	2,028,203	2,136,353	5.33%	11.69%
Apparel Stores	472,375	460,101	-2.60%	2.52%
Home Furnishings	592,469	602,533	1.70%	3.30%
General Retail	3,327,132	3,398,261	2.14%	18.59%
Transportation/Utilities	1,911,584	2,048,084	7.14%	11.20%
Automotive Trade	1,364,774	1,229,783	-9.89%	6.73%
Building Material-Retail	367,152	540,451	47.20%	2.96%
Construction Use Tax	1,330,371	963,237	-27.60%	5.27%
Construction Sales Tax	78,820	61,210	-22.34%	0.33%
Consumer Electronics	409,685	518,246	26.50%	2.84%
Computer Related Business Sector	1,028,942	1,215,875	18.17%	6.65%
All Other	2,943,662	2,592,247	-11.94%	14.18%
Refunds	-67,200	-68,335	1.69%	-0.37%
Total Sales and Use Tax	18,142,599	18,278,889	0.75%	100.00%

Total Net Sales/Use Tax Receipts by Geographic Area	MARCH YTD Actual			
	2005	2006	% Change	% of Total
North Broadway	246,895	242,671	-1.71%	1.33%
Downtown	1,227,515	1,254,011	2.16%	6.86%
Downtown Extension	128,881	113,718	-11.77%	0.62%
UHGID (the "hill")	246,395	274,721	11.50%	1.50%
East Downtown	176,181	209,001	18.63%	1.14%
N. 28th St. Commercial	1,041,525	1,203,529	15.55%	6.58%
N. Broadway Annex	46,923	58,594	24.87%	0.32%
University of Colorado	261,215	265,494	1.64%	1.45%
Basemar	301,899	295,422	-2.15%	1.62%
BURA (inc xrds)	4,432,259	4,491,209	1.33%	24.57%
Table Mesa	449,366	452,133	0.62%	2.47%
The Meadows	248,769	246,009	-1.11%	1.35%
All Other Boulder	1,036,426	1,171,097	12.99%	6.41%
Boulder County	226,396	193,164	-14.68%	1.06%
Metro Denver	792,537	666,635	-15.89%	3.65%
Colorado All Other	43,375	19,882	-54.16%	0.11%
Out of State	1,453,076	1,670,642	14.97%	9.14%
Airport	1,542	1,384	-10.20%	0.01%
Gunbarrel Industrial	826,949	985,071	19.12%	5.39%
Gunbarrel Commercial	211,338	210,173	-0.55%	1.15%
Pearl Street Mall	458,653	487,557	6.30%	2.67%
Boulder Industrial	1,732,153	1,716,099	-0.93%	9.39%
Unlicensed Receipts	716,032	132,399	-81.51%	0.72%
County Clerk	529,422	432,269	-18.35%	2.36%
Public Utilities	1,374,078	1,554,340	13.12%	8.50%
Refunds	-67,200	-68,335	1.69%	-0.37%
Total Sales and Use Tax	18,142,599	18,278,889	0.75%	100.00%

Miscellaneous Tax Statistics	MARCH YTD Actual		
	2005	2006	% Change
Total Food Service Tax	92,244	98,539	6.82%
Accommodations Tax	444,717	534,703	20.23%
Admissions Tax	95,795	88,718	-7.39%
License Fees	7,800	7,100	-8.97%
Trash Tax	36,068	398,162	1003.93%

Tax by Mo & Category

TOTAL CITY SALES AND USE TAX COLLECTIONS															
REVENUE CATEGORY	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	%CHG
RETAIL SALES TAX	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	4,635,634	4,824,201	6,190,040	4,463,685	4,840,590	5,888,513	4,792,076	4,518,650	6,822,307	62,669,849	-6.04%
	2002	4,538,744	3,903,954	4,958,202	4,544,590	4,682,370	5,663,454	4,381,120	4,725,305	5,570,049	4,168,969	4,315,542	6,272,808	57,725,107	-7.89%
	2003	3,872,314	3,874,955	5,055,136	4,093,068	4,264,729	5,232,316	4,167,686	4,663,992	5,171,981	4,288,213	4,246,924	5,940,175	54,871,489	-4.94%
Rate Chg 3.26%>3.41%	2004	4,394,136	4,170,467	5,237,051	4,339,594	4,461,055	5,340,555	4,333,128	4,749,658	5,542,805	4,450,731	4,518,629	6,602,036	58,229,844	1.45%
Rate 3.41%	2005	4,255,041	4,453,370	5,232,389	4,353,026	4,576,864	5,535,196	4,494,079	5,013,379	5,550,916	4,541,790	4,769,700	6,932,929	59,708,680	2.54%
	2006	4,734,249	4,645,436	5,537,253										14,916,938	-75.02%
Change from prior year (Month)		11.26%	4.31%	5.83%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%		
Change from prior year (YTD)		11.26%	7.71%	7.00%	-18.46%	-34.78%	-47.49%	-54.66%	-60.66%	-65.68%	-68.93%	-71.74%	-75.02%		
CONSUMER USE TAX	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	908,629	889,191	1,427,618	1,011,687	975,272	955,683	1,415,169	748,748	1,090,556	13,259,454	19.47%
	2002	716,462	565,976	1,293,800	783,956	497,237	1,091,779	808,999	671,088	648,455	767,543	628,926	1,153,296	9,627,516	-27.39%
	2003	798,157	517,559	836,398	877,962	786,286	962,785	656,799	819,164	914,869	635,455	1,045,632	1,052,566	9,903,632	2.87%
Rate Chg 3.26%>3.41%	2004	980,229	665,018	899,453	742,692	724,614	866,974	810,874	922,401	941,990	728,634	750,971	1,181,776	10,215,625	-1.39%
Rate3.41%	2005	827,887	507,036	951,085	1,016,614	1,103,592	1,001,048	864,720	788,465	1,094,030	758,937	968,467	1,248,300	11,130,180	8.95%
	2006	686,686	517,101	1,277,146										2,480,933	-77.71%
Change from prior year (Month)		-17.06%	1.98%	34.28%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%		
Change from prior year (YTD)		-17.06%	-9.82%	8.53%	-24.88%	-43.69%	-54.12%	-60.44%	-64.86%	-69.58%	-72.17%	-74.89%	-77.71%		
CONSTRUCTION USE TAX	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	187,243	227,009	311,433	471,446	319,083	194,510	166,293	2,941,850	-10.82%
	2002	214,010	565,519	282,392	442,587	215,384	1,181,606	195,374	197,745	158,413	167,213	167,464	384,065	4,171,773	41.81%
	2003	104,449	121,585	138,559	238,246	415,756	675,308	220,413	259,946	239,337	161,913	292,983	388,157	3,256,653	-21.94%
Rate Chg3.26%>3.41%	2004	210,383	336,148	387,487	490,426	229,416	181,732	204,851	155,409	212,299	119,283	238,459	283,087	3,048,978	-10.50%
Rate 3.41%	2005	912,585	782,540	287,865	461,878	456,073	913,197	186,408	235,308	282,503	276,247	288,104	514,975	5,597,684	83.59%
	2006	197,263	331,341	420,749										949,353	-83.04%
Change from prior year (Month)		-78.38%	-57.66%	46.16%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%		
Change from prior year (YTD)		-78.38%	-68.82%	-52.13%	-61.17%	-67.27%	-75.11%	-76.27%	-77.59%	-78.99%	-80.20%	-81.32%	-83.04%		
TOTAL FOR MONTH & CHANGE FROM PREVIOUS YEAR (MONTH & YTD)															
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	7,804,901	5,702,381	6,127,295	7,315,641	6,526,328	5,461,909	8,079,156	78,871,153	-2.74%
	2002	5,469,216	5,035,449	6,534,394	5,771,133	5,394,991	7,936,839	5,385,493	5,594,139	6,376,917	5,103,725	5,111,931	7,810,169	71,524,396	-9.31%
	2003	4,774,920	4,514,099	6,030,093	5,209,277	5,466,771	6,870,410	5,044,897	5,743,101	6,326,188	5,085,581	5,585,538	7,380,897	68,031,774	-4.88%
Rate Chg 3.26%>3.41%	2004	5,584,748	5,171,633	6,613,991	5,572,712	5,415,085	6,389,261	5,348,853	5,827,468	6,697,093	5,298,647	5,508,059	8,066,899	71,494,448	0.47%
Rate 3.41%	2005	5,995,513	5,742,946	6,471,340	5,831,518	6,136,529	7,449,441	5,545,207	6,037,152	6,927,449	5,576,974	6,026,271	8,696,204	76,436,545	6.91%
	2006	5,618,198	5,493,878	7,235,148	0	0	0	0	0	0	0	0	0	18,347,224	-6336.25%
Less Refunds	2003	-34,330	-8,827	-7,078	-134,798	-41,772	-76,328	-422	-596	-69,164	-3,779	-579	-46,599	-424,272	
	2004	-1,343	-10,505	-636	-872	-5,963	-151	-1,299	-4,643	-244	-27,318	-5,758	-4,330	-63,061	
	2005	-246	-66,044	-909	-2,666	-1,647	-10,080	-3,062	-4,207	-846	-1,586	0	-4,757	-96,051	
	2006	-40,302	-5,272	-22,761										-68,335	
Adjusted total	2001	6,314,956	5,640,826	8,171,429	5,687,550	5,910,439	7,804,454	5,698,895	6,119,069	7,312,362	6,521,146	5,461,909	8,073,317	78,716,353	-2.58%
	2002	11,087,413	10,529,327	6,521,258	5,771,133	5,391,752	7,922,846	5,384,967	5,583,917	6,255,713	5,081,828	5,110,383	7,800,105	82,440,641	4.73%
	2003	4,740,591	4,505,272	6,023,015	5,074,479	5,424,999	6,794,082	5,044,475	5,742,505	6,257,023	5,081,802	5,584,959	7,334,298	67,607,502	-17.99%
Rate Chg 3.26%>3.41%	2004	5,583,406	5,161,128	6,613,354	5,571,840	5,409,121	6,389,110	5,347,554	5,822,825	6,696,849	5,271,329	5,502,301	8,062,569	71,431,386	1.01%
Rate 3.41%	2005	5,995,266	5,676,902	6,470,431	5,828,852	6,134,882	7,439,361	5,542,145	6,032,946	6,926,603	5,575,388	6,026,271	8,691,446	76,340,493	6.87%
	2006	5,577,896	5,488,606	7,212,388	0	0	0	0	0	0	0	0	0	18,278,889	-76.06%
% Change (month)		-6.96%	-3.32%	11.47%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%		
% Change (YTD)		-6.96%	-5.19%	0.75%	-23.75%	-39.29%	-51.32%	-57.58%	-62.79%	-67.39%	-70.34%	-72.98%	-76.06%		

USE >> SALES

COMPARISON OF YEAR-TO-DATE ACTUAL REVENUE FOR THE YEAR 2006 TO COMPARABLE PERIOD IN 2005

USE TAX BY CATEGORY			SALES TAX BY CATEGORY			
MARCH YTD Actual			Standard Industrial Code	MARCH YTD Actual		
2005	2006	% Change		2005	2006	% Change
11,136	41,545	273.08%	Food Stores	2,343,494	2,539,298	8.36%
32,695	22,502	-31.18%	Eating Places	1,995,508	2,113,851	5.93%
11,235	4,569	-59.33%	Apparel Stores	461,140	455,532	-1.22%
1,913	3,391	77.27%	Home Furnishings	590,556	599,143	1.45%
212,372	164,881	-22.36%	General Retail	3,114,760	3,233,380	3.81%
53,084	47,608	-10.32%	Transportation/Utilities	1,858,500	2,000,476	7.64%
534,289	442,250	-17.23%	Automotive Trade	830,485	787,533	-5.17%
2,609	12,237	369.04%	Building Material-Retail	364,543	528,214	44.90%
1,330,371	963,237	-27.60%	Construction Use Tax	0	0	na
0	0	na	Construction Sales Tax	78,820	61,210	-22.34%
11,385	38,262	236.09%	Consumer Electronics	398,301	479,984	20.51%
703,524	831,765	18.23%	Computer Related Business	325,419	384,109	18.04%
1,364,389	858,039	-37.11%	All Other	1,579,273	1,734,209	9.81%
4,268,999	3,430,286	-19.65%	Total Sales and Use Tax	13,940,800	14,916,938	7.00%

USE TAX BY CATEGORY			SALES TAX BY CATEGORY			
MARCH YTD Actual			Geographic Code	MARCH YTD Actual		
2005	2006	% Change		2005	2006	% Change
33,020	16,032	-51.45%	North Broadway	213,874	226,639	5.97%
184,417	91,648	-50.30%	Downtown	1,043,097	1,162,363	11.43%
25,575	1,025	-95.99%	Downtown Extension	103,306	112,692	9.09%
3,342	1,282	-61.64%	UHGD (the "hill")	243,052	273,439	12.50%
15,024	5,735	-61.83%	East Downtown	161,157	203,266	26.13%
17,508	85,246	386.89%	N. 28th St. Commercial	1,024,017	1,118,283	9.21%
1,871	1,841	-1.64%	N. Broadway Annex	45,051	56,753	25.97%
20,240	22,801	12.65%	University of Colorado	240,975	242,693	0.71%
15,607	2,972	-80.95%	Basemar	286,292	292,450	2.15%
433,092	248,441	-42.64%	BURA (inc xrds)	3,999,167	4,242,768	6.09%
8,125	5,807	-28.54%	Table Mesa	441,240	446,326	1.15%
5,393	4,105	-23.89%	The Meadows	243,375	241,904	-0.60%
519,993	663,885	27.67%	All Other Boulder	516,433	507,212	-1.79%
87,275	41,908	-51.98%	Boulder County	139,122	151,255	8.72%
85,572	30,883	-63.91%	Metro Denver	706,964	635,752	-10.07%
24,383	141	-99.42%	Colorado All Other	18,992	19,741	3.94%
111,943	69,920	-37.54%	Out of State	1,341,133	1,600,721	19.36%
9	52	513.60%	Airport	1,533	1,332	na
666,070	870,539	30.70%	Gunbarrel Industrial	160,879	114,532	-28.81%
153	1,011	560.15%	Gunbarrel Commercial	211,185	209,162	-0.96%
4,680	3,679	-21.40%	Pearl Street Mall	453,973	483,879	6.59%
773,290	769,169	-0.53%	Boulder Industrial	958,863	946,930	-1.24%
669,927	16,925	-97.47%	Unlicensed Receipts	46,105	115,474	150.46%
529,422	432,269	-18.35%	County Clerk	0	0	na
33,065	42,969	29.95%	Public Utilities	1,341,013	1,511,370	12.70%
4,268,999	3,430,286	-19.65%	Total Sales and Use Tax	13,940,800	14,916,938	7.00%