

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

Issued June 12, 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 Officer at (303) 441-4017.

The following tables compare year-to-date 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. Retail Sales Tax comprises the vast majority (over 80%) of the city's sales and use tax revenue. **Year-to-date collections in this category are up 7.01%**. 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 and on revenue collected from audits of businesses. It is up 3.37% year-to-date.

Motor Vehicle Use Tax – This category is somewhat confusing. Tax on the purchase of vehicles falls into the retail sales tax category if collected by the auto dealership and it falls into the motor vehicle use tax category if collected by the County Clerk's office. While County Clerk collections are down by 15.05%, the more inclusive category of Automotive Trade (retail and use tax) is down by 7.68%. While purchases of vehicles are obviously down, some of the change may be reflective of shoppers being selective about major purchases given the higher level of fuel prices and interest rates.

Construction Use Tax - During 2005, constructions use tax payments from Twenty Ninth Street and other very large construction projects upwardly skewed the pattern of normal collections for construction use tax. Therefore, we have provided comparisons excluding Twenty Ninth Street and the other large construction projects in 2005. Also, the 2005 extraordinary collections 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 53.33%. After adjustments, Construction Use Tax has decreased by a more modest 16.62%.

Total Sales and Use Tax - Without adjusting for one-time revenue, the **Actual Collected** column in Table 1 shows a total decrease in Sales and Use Tax revenue of 0.68%. **After adjusting for 2005 one-time revenue, the total 2006 year-to-date increase in Sales and Use Tax revenue is 4.43%.**

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	7.01%	7.01%	7.01%
Business Use Tax	3.37%	3.37%	3.37%
Motor Vehicle Use Tax	-15.05%	-15.05%	-15.05%
Construction Use Tax	-53.33%	-49.07%	-16.62%
Refunds	1.67%	1.67%	1.67%
Total YTD Sales/Use Tax	-0.68%	0.57%	4.43%

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 3.04% ▪ Eating Places up 5.24% ▪ Apparel Stores up 2.73% ▪ General Retail up by 5.15% ▪ Building Material – Retail up by 55.53% ▪ Consumer Electronics up by 13.77% ▪ Computer Related Business up by 22.18% ▪ Downtown (former CAGID) up 10.20% ▪ UHGID (“the hill”) up by 11.99% ▪ East Downtown up by 22.08% ▪ Pearl Street Mall up by 12.18% ▪ Public Utilities up by 10.68% (primarily due to taxes on sales of natural gas and electricity by Xcel) 	WEAKNESSES: <ul style="list-style-type: none"> ▪ Automotive Trade down by 3.51%

YTD USE TAX	
STRENGTHS:	WEAKNESSES <ul style="list-style-type: none"> ▪ Computer Related Business Use Tax is down by 2.66% (offset by the Retail Sales Tax collections in this area which are up by 22.18%) ▪ Construction Use Tax down by 53.33% (down by 49.07% excluding Twenty Ninth Street & down by 16.62% factoring out Twenty Ninth Street and large 2005 projects) ▪ Motor Vehicle Use Tax down by 15.05% (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 7.68%)

OTHER TAXES

- Accommodations Tax is up by 17.36%. T
- Admissions Tax is up by 1.74%.

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 has indicated recently they will continue to raise interest rates if needed to head off inflation but are unsure if additional increases will be needed. Comments such as these have injected an environment of uncertainty into both the stock and bond markets which in turn brings a higher degree of uncertainty about the overall direction of the economy in coming months.
- 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 and interest rates plus inflation concerns continue to dampen overall confidence.

The Colorado Economy

- Colorado's economy continues to move ahead. 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 May 9, 2006 *Colorado Economic Chronicle*, published by the Legislative Council of the Colorado General Assembly include similar positive projections.

- Colorado's economy has matured into a full expansion.
- After increasing 2.1% during 2005, nonfarm employment increased 2.2% year-to-date through March (2006) in Colorado. Colorado's unemployment rate has been decreasing steadily since last summer, and landed at 4.3% in February and March, after averaging 5.0% in 2005.
- Personal income will increase 5.7% in 2006 and 6.4% in 2007. Gains in employment and wages and salaries are expected to continue to buoy personal income. Wages and salaries are expected to increase 5.8% in 2006 and 6.5% in 2007.
- Despite high energy prices and steadily rising interest rates, consumer spending should be buoyed throughout the summer by strong employment growth and will grow at rates reflecting moderate income gains over the next two years.
- Consumer spending will increase 4.6% in 2006 and 5.2% in 2007.
- In conclusion, the state's economy has emerged from recession and is expanding at a healthy rate. The consumer and housing sectors, which supported the economy through the recession, will no longer drive growth; consumers will spend at moderate rates while the housing sector should experience a correction. We expect moderate economic growth over the next few years, fueled by business investment and innovation and supported by a strong 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	APRIL YTD Actual			
	2005	2006	% Change	% of Total
Sales Tax	18,293,826	19,576,396	7.01%	82.22%
Business Use Tax	2,383,227	2,463,588	3.37%	10.35%
Construction Use Tax	2,664,457	1,243,448	-53.33%	5.22%
Motor vehicle	699,807	594,489	-15.05%	2.50%
Refunds	-69,866	-68,698	-1.67%	-0.29%
Total Sales and Use Tax	23,971,451	23,809,222	-0.68%	100.00%

Total Net Sales/Use Tax Receipts by Industry Type	APRIL YTD Actual			
	2005	2006	% Change	% of Total
Food Stores	3,223,160	3,356,805	4.15%	14.10%
Eating Places	2,769,709	2,913,369	5.19%	12.24%
Apparel Stores	637,769	648,603	1.70%	2.72%
Home Furnishings	759,409	767,147	1.02%	3.22%
General Retail	4,258,726	4,399,942	3.32%	18.48%
Transportation/Utilities	2,445,894	2,595,809	6.13%	10.90%
Automotive Trade	1,785,937	1,648,800	-7.68%	6.93%
Building Material-Retail	524,974	833,623	58.79%	3.50%
Construction Use Tax	1,902,992	1,257,404	-33.92%	5.28%
Construction Sales Tax	88,602	76,381	-13.79%	0.32%
Consumer Electronics	548,567	651,497	18.76%	2.74%
Computer Related Business Sector	1,467,814	1,531,228	4.32%	6.43%
All Other	3,627,765	3,197,313	-11.87%	13.43%
Refunds	-69,866	-68,698	-1.67%	-0.29%
Total Sales and Use Tax	23,971,451	23,809,222	-0.68%	100.00%

Total Net Sales/Use Tax Receipts by Geographic Area	APRIL YTD Actual			
	2005	2006	% Change	% of Total
North Broadway	328,428	323,170	-1.60%	1.36%
Downtown	1,624,758	1,698,124	4.52%	7.13%
Downtown Extension	166,383	148,597	-10.69%	0.62%
UHGID (the "hill")	324,524	357,541	10.17%	1.50%
East Downtown	237,300	274,809	15.81%	1.15%
N. 28th St. Commercial	1,387,072	1,614,904	16.43%	6.78%
N. Broadway Annex	65,174	84,320	29.38%	0.35%
University of Colorado	408,415	297,056	-27.27%	1.25%
Basemar	403,285	409,021	1.42%	1.72%
BURA (inc xrds)	5,836,028	5,916,822	1.38%	24.85%
Table Mesa	594,829	590,026	-0.81%	2.48%
The Meadows	325,882	330,179	1.32%	1.39%
All Other Boulder	1,384,714	1,435,491	3.67%	6.03%
Boulder County	287,797	235,409	-18.20%	0.99%
Metro Denver	1,097,907	834,287	-24.01%	3.50%
Colorado All Other	62,207	26,987	-56.62%	0.11%
Out of State	1,831,694	2,169,624	18.45%	9.11%
Airport	2,144	1,384	-35.44%	0.01%
Gunbarrel Industrial	1,184,302	1,209,511	2.13%	5.08%
Gunbarrel Commercial	283,310	280,531	-0.98%	1.18%
Pearl Street Mall	626,839	700,494	11.75%	2.94%
Boulder Industrial	2,206,842	2,211,847	0.23%	9.29%
Unlicensed Receipts	887,136	145,818	-83.56%	0.61%
County Clerk	699,807	594,489	-15.05%	2.50%
Public Utilities	1,784,539	1,987,483	11.37%	8.35%
Refunds	-69,866	-68,698	-1.67%	-0.29%
Total Sales and Use Tax	23,971,451	23,809,222	-0.68%	100.00%

Miscellaneous Tax Statistics	APRIL YTD Actual		
	2005	2006	% Change
Total Food Service Tax	126,333	133,361	5.56%
Accommodations Tax	631,276	740,889	17.36%
Admissions Tax	116,288	118,307	1.74%
License Fees	9,775	10,275	5.12%
Trash Tax	411,687	754,771	83.34%

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	5,327,051	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	4,659,458									19,576,396	-67.21%
Change from prior year (Month)		11.26%	4.31%	5.83%	7.04%	-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%	7.01%	-14.40%	-31.08%	-40.50%	-48.37%	-54.96%	-59.22%	-62.91%	-67.21%		
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	906,820	1,103,592	1,001,048	864,720	788,465	1,094,030	758,937	968,467	1,248,300	11,020,386	7.88%
	2006	686,686	517,101	1,277,146	577,144									3,058,077	-72.25%
Change from prior year (Month)		-17.06%	1.98%	34.28%	-36.36%	-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%	-4.22%	-28.82%	-42.27%	-50.37%	-56.00%	-61.99%	-65.26%	-68.71%	-72.25%		
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	490,422	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	571,672	456,073	913,197	186,408	235,308	282,503	276,247	288,104	514,975	5,707,478	87.19%
	2006	197,263	331,341	420,749	294,094									1,243,448	-78.21%
Change from prior year (Month)		-78.38%	-57.66%	46.16%	-48.56%	-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%	-51.33%	-58.70%	-68.31%	-69.75%	-71.39%	-73.13%	-74.65%	-76.05%	-78.21%		
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	5,530,696	0	0	0	0	0	0	0	0	23,877,920	-8216.15%
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	-363									-68,698	
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	5,530,333	0	0	0	0	0	0	0	0	23,809,222	-68.81%
% Change (month)		-6.96%	-3.32%	11.47%	-5.12%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%		
% Change (YTD)		-6.96%	-5.19%	0.75%	-0.68%	-20.92%	-36.59%	-44.74%	-51.53%	-57.52%	-61.36%	-64.80%	-68.81%		

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			
APRIL YTD Actual			Standard Industrial Code	APRIL YTD Actual		
2005	2006	% Change		2005	2006	% Change
11,647	47,513	307.94%	Food Stores	3,211,513	3,309,292	3.04%
40,656	41,315	1.62%	Eating Places	2,729,053	2,872,055	5.24%
11,375	5,093	-55.23%	Apparel Stores	626,394	643,510	2.73%
2,396	4,934	105.89%	Home Furnishings	757,013	762,213	0.69%
270,345	205,961	-23.82%	General Retail	3,988,381	4,193,981	5.15%
70,900	69,822	-1.52%	Transportation/Utilities	2,374,995	2,525,986	6.36%
706,408	607,210	-14.04%	Automotive Trade	1,079,529	1,041,590	-3.51%
3,233	22,148	585.14%	Building Material-Retail	521,741	811,475	55.53%
1,902,992	1,257,404	-33.92%	Construction Use Tax	0	0	na
0	0	na	Construction Sales Tax	88,602	76,381	-13.79%
13,306	42,518	219.53%	Consumer Electronics	535,261	608,980	13.77%
1,055,344	1,027,266	-2.66%	Computer Related Business	412,470	503,962	22.18%
1,658,891	970,342	-41.51%	All Other	1,968,873	2,226,971	13.11%
5,747,491	4,301,524	-25.16%	Total Sales and Use Tax	18,293,826	19,576,396	7.01%

USE TAX BY CATEGORY			SALES TAX BY CATEGORY			
APRIL YTD Actual			Geographic Code	APRIL YTD Actual		
2005	2006	% Change		2005	2006	% Change
36,776	19,418	-47.20%	North Broadway	291,652	303,752	4.15%
200,252	128,359	-35.90%	Downtown	1,424,506	1,569,765	10.20%
28,653	1,276	-95.55%	Downtown Extension	137,730	147,321	6.96%
6,811	1,723	-74.70%	UHGD (the "hill")	317,714	355,818	11.99%
17,881	6,953	-61.12%	East Downtown	219,419	267,856	22.08%
34,953	130,322	272.85%	N. 28th St. Commercial	1,352,119	1,484,582	9.80%
2,596	5,213	100.82%	N. Broadway Annex	62,578	79,107	26.41%
140,260	25,164	-82.06%	University of Colorado	268,155	271,892	1.39%
16,467	18,205	10.56%	Basemar	386,818	390,815	1.03%
455,146	283,401	-37.73%	BURA (inc xrds)	5,380,882	5,633,421	4.69%
8,257	6,202	-24.88%	Table Mesa	586,573	583,823	-0.47%
6,678	10,998	64.68%	The Meadows	319,204	319,181	-0.01%
736,750	786,134	6.70%	All Other Boulder	647,964	649,357	0.21%
109,505	42,737	-60.97%	Boulder County	178,292	192,671	8.07%
241,486	36,589	-84.85%	Metro Denver	856,422	797,698	-6.86%
38,459	2,208	-94.26%	Colorado All Other	23,748	24,779	4.34%
137,725	82,266	-40.27%	Out of State	1,693,969	2,087,358	23.22%
611	52	-91.44%	Airport	1,533	1,332	na
993,136	1,053,626	6.09%	Gunbarrel Industrial	191,166	155,884	-18.46%
192	1,067	454.71%	Gunbarrel Commercial	283,118	279,464	-1.29%
13,080	11,973	-8.47%	Pearl Street Mall	613,759	688,521	12.18%
942,626	970,770	2.99%	Boulder Industrial	1,264,216	1,241,077	-1.83%
832,602	18,174	-97.82%	Unlicensed Receipts	54,534	127,644	134.07%
699,807	594,489	-15.05%	County Clerk	0	0	na
46,783	64,205	37.24%	Public Utilities	1,737,756	1,923,278	10.68%
5,747,491	4,301,524	-25.16%	Total Sales and Use Tax	18,293,826	19,576,396	7.01%