

City of Boulder

Sales & Use Tax Revenue Report

May 2016

Issued July 15, 2016

This report provides information and analysis related to 2016 Year-to-Date (YTD) sales and use tax collections. Results are for actual sales activity through the month of May, the tax on which is received by the city in the subsequent month. For clarification of any information in this report, please contact Patrick Brown, Revenue & Licensing Officer, at (303) 441-3921 or brownp@bouldercolorado.gov.

REVENUE COMPARISONS TO COMPARABLE PERIOD IN PRIOR YEAR

As reflected in Table 1, Sales and Use Tax has increased from the comparable 2015 base by 6.13%. Please note Boulder Junction's Construction Use Tax revenue is included in the table below.

**TABLE 1
ACTUAL SALES AND USE TAX REVENUE**

TAX CATEGORY	% CHANGE IN REVENUE Increase/(Decrease)	% OF TOTAL
Sales Tax	1.96%	74.01%
Business/Consumer Use Tax	23.32%	10.98%
Construction Use Tax	20.69%	12.11%
Motor Vehicle Use Tax	7.64%	2.89%
Total Sales & Use Tax	6.13%	100.00%

Since Boulder Junction revenues are dedicated and are not available for other projects or services, total Construction Use Tax percentage change over 2015 (less Boulder Junction) is down 7.50%. In turn, total Sales and Use Tax percentage change over 2015 is 3.13%. Table 2 reflects Sales and Use Tax percentages without Boulder Junction Construction Use Tax revenue.

**TABLE 2
ACTUAL SALES AND USE TAX REVENUE
WITHOUT BOULDER JUNCTION**

TAX CATEGORY	% CHANGE IN REVENUE Increase/(Decrease)	% OF TOTAL
Sales Tax	1.96%	76.18%
Business/Consumer Use Tax	23.32%	11.30%
Construction Use Tax	(7.50%)	9.54%
Motor Vehicle Use Tax	7.64%	2.98%
Total Sales & Use Tax	3.13%	100.00%

Any time a new commodity (such as recreational marijuana) becomes taxable, it generates additional revenue and increases the prior year revenue "base," but the percentage increase in revenue may distort perception of the strength of the underlying economy. For that reason, Table 3 is presented to illustrate sales and use tax revenue excluding the incremental revenue of 3.5% from the sale of recreational marijuana.

**TABLE 3
ACTUAL SALES AND USE TAX REVENUE, EXCLUDING THE INCREMENTAL REVENUE
OF 3.50% FROM THE SALE OF RECREATIONAL MARIJUANA**

TAX CATEGORY	% CHANGE IN REVENUE Increase/(Decrease)	% OF TOTAL
Sales Tax	1.73%	73.80%
Business/Consumer Use Tax	23.00%	11.05%
Construction Use Tax	20.69%	12.23%
Motor Vehicle Use Tax	7.64%	2.92%
Total Sales & Use Tax	5.96%	100.00%

COMMUNITY, CULTURE AND SAFETY FACILITIES TAX

For May 2016 YTD, the Community, Culture and Safety Tax (an additional 0.30%, effective for 3 years beginning January 1, 2015) generated \$3,631,000. This tax is dedicated to fund a variety of projects in the Civic area along the Boulder Creek Path and on University Hill as well as improvements for several culturally oriented projects.

DETAILED ANALYSIS OF MAJOR CATEGORIES

The following monthly information is provided to identify trends in the various retail categories. While this information is useful, it is important to remember that relatively small aberrations (like the timing of remittances by certain vendors) can make relatively large monthly variances.

Retail Sales Tax – May YTD retail sales tax revenue was up 1.96% from that received in 2015. Retail sales tax started trending downward during the last half of 2015 and is being watched closely. Fortunately, the city has adequate reserves that provide time for staff to determine if this trend is short term in nature, or if it is longer term and revenue projections will need to be revised.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
5.69%	(2.88%)	(2.80%)	1.94%	8.95%							

Food Stores - YTD retail sales tax revenue for food stores was up by 2.81% from that received in 2015. The fluctuation from January to February is primarily due to companies who file thirteen four-week periods instead of reporting monthly. Companies who file thirteen four-week periods do so for reporting purposes. Each reporting period will then have the same number of days. Since the city reports monthly, there is one month out of the year where our report contains two filing periods for these companies. February 2016 contained two filing periods.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
(13.86%)	20.32%	0.68%	3.72%	6.89%							

Sales at **Eating Places** are both an important revenue source (Eating Places comprise approximately 12.26% of sales/use tax) and are often an indicator of the health of the economy in the city. This discretionary category is often correlated with disposable income and consumer confidence. Total May 2016 YTD retail tax at Eating Places is up by 2.88%.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
5.95%	11.93%	(4.38%)	5.80%	(2.89%)							

Apparel Stores - YTD retail sales were up by 2.14%. The fluctuation from January to February is attributed to the timing of receipts received in 2016 as compared to 2015.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
53.45%	(7.20%)	(0.50%)	(10.96%)	2.86%							

General Retail sales are up by 0.81% YTD. The fluctuation from January to February is attributed to the timing of receipts received in 2016 as compared to 2015.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
9.89%	(14.03%)	6.78%	(3.74%)	5.01%							

Public Utilities (primarily retail sales tax on natural gas and electricity) are down by 8.85% YTD. Tax on Public Utilities comprises over 4% of total sales and use tax revenue. Even if rates increase, the direction for this category may be uncertain if conservation strategies are successful and businesses significantly cut their energy use. According to a 2006 study by the City of Boulder, commercial and industrial sector energy use makes up 83% of Boulder's energy use.

TOTAL MARIJUANA REVENUE

The latest new revenue categories for the City of Boulder are the sale of both medical and recreational marijuana. These sources represented 0.77% and 1.87% of the total sales/use tax collected respectively in 2015.

The sale of medical marijuana generates:

- 3.86% sales and use tax on product sales paid by the purchaser and/or costs of any construction materials, furniture, fixtures, or equipment paid by the business.

The sale of recreational marijuana generates:

- 7.36% sales tax on product sales paid by the purchaser (3.86% base and 3.50% additional).
- 7.36% use tax on the cost of any construction materials, furniture, fixtures, or equipment paid by the business (3.86% base and 3.50% additional).
- A 5.00% excise tax paid by the grow facility when shipping product to dispensaries and/or marijuana infused product facilities.
- A "share-back" of certain State of Colorado revenues. The State collects a 10.00% tax on recreational marijuana sales and "shares back" 15.00% of that 10.00% to each city where such revenue is generated.

A summary of all year-to-date 2016 marijuana related revenue follows:

Total April YTD Marijuana Related Revenue			
Medical marijuana:			
3.86% Sales/Use Tax	\$329,432		
Sub-total Medical marijuana revenue		\$329,432	
Recreational marijuana			
3.86% Base Sales/Use Tax	574,628		
3.50% Additional Sales/Use Tax	520,944		
5.00% Excise Tax	394,059		
State Share-back	217,258		
Sub-total Recreational Marijuana revenue		\$1,706,889	
TOTAL MARIJUANA RELATED REVENUE			\$2,036,321

The taxes generated by the base 3.86% for both medical and recreational marijuana are distributed to city funds based upon various past voter decisions. The new incremental revenues generated by recreational marijuana are all deposited in the general fund and are dedicated to cover incremental costs related to the sale and use of marijuana in the City of Boulder no matter which fund incurs the cost. Year-to-date collections for these dedicated revenue sources follow:

Total April YTD "Incremental" Recreational Marijuana Related Revenue		
3.50% Additional Sales/Use Tax	\$520,944	
5.00% Excise Tax	394,059	
State "Share-back"	217,258	
TOTAL "INCREMENTAL" RECREATIONAL MARIJUANA REVENUE		\$1,132,261

Medical Marijuana Retail Sales Tax

Total May YTD retail sales tax revenue collected in this category is down by 26.99% from the same period in 2015. We continue to see the migration from medical to recreational sales. This began to occur during 2015. The retail percentage change by month is presented below.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
(57.20%)	(33.67%)	(3.11%)	(5.56%)	(13.18%)							

Recreational Marijuana Retail Sales Tax

Total May YTD retail sales tax revenue collected in this category is up by 23.08% from the same period in 2015. The retail percentage change by month is presented below.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
29.67%	105.41%	14.55%	(1.63%)	4.45%							

Significant YTD increases / decreases by sales/use tax category are summarized in Table 4.

TABLE 4

2016 YTD RETAIL SALES TAX (% Change in Comparable YTD Collections)	
<p>STRENGTHS:</p> <ul style="list-style-type: none"> ▪ Food Stores up by 2.81% ▪ Eating Places up by 2.88% ▪ Apparel Stores up by 2.14% ▪ Home Furnishings up by 2.35% ▪ General Retail up by 0.81% ▪ Building Material Retail up by 5.76% ▪ Consumer Electronics up by 39.05% ▪ Recreational Marijuana up by 23.08% ▪ All Other up by 4.57% ▪ North Broadway up by 3.31% ▪ Downtown up by 17.98% ▪ N. 28th St Commercial up by 1.13% ▪ N. Broadway Annex up by 6.58% ▪ University of Colorado up by 6.20% ▪ Basemar up by 8.40% ▪ Twenty-Ninth St up by 2.62% ▪ Table Mesa up by 4.09% ▪ The Meadows up by 10.35% ▪ All Other Boulder up by 5.48% ▪ Boulder County up by 23.21% ▪ Out of State up by 7.77% ▪ Gunbarrel Commercial up by 8.13% ▪ Pearl Street Mall up by 3.00% 	<p>WEAKNESSES:</p> <ul style="list-style-type: none"> ▪ Transportation/Utilities down by 4.95% ▪ Automotive Trade down by 2.70% ▪ Computer Related Business down by 26.70% ▪ Medical Marijuana down by 26.99% ▪ Downtown Extension down by 0.84% ▪ UHGID (the "hill") down by 0.44% ▪ BVRC (excl 29th St) down by 0.64% ▪ Metro Denver down by 0.47% ▪ Gunbarrel Industrial down by 8.05% ▪ Boulder Industrial down by 10.86%

2015 USE TAX (% Change in YTD Comparable Collections)	
STRENGTHS: <ul style="list-style-type: none"> ▪ Construction Use Tax up by 20.69% (when adjusted to exclude dedicated Boulder Junction tax in both years, down by 7.50%) ▪ Motor Vehicle Use Tax up by 7.64% ▪ Business Use Tax up by 23.32% 	WEAKNESSES <ul style="list-style-type: none"> ▪ Construction Use Tax up by 20.69% (when adjusted to exclude dedicated Boulder Junction tax in both years, down by 7.50%)

BUSINESS USE TAX

May YTD Business Use Tax is up by 23.32%. This tax category can be very volatile as it is associated primarily with the amount and timing of purchase of capital assets by businesses in the city and the amount and timing of audit revenue. A significant portion of this amount is one time in nature and is not expected to reoccur in future months. Therefore, it is expected that the year-to-date increase will come back to expectations in future months.

MOTOR VEHICLE USE TAX

May YTD Motor Vehicle Use Tax is up by 7.64%, this tax category applies to the purchase of vehicles registered in the city. As individuals and businesses became more confident about jobs and the economy, they have replaced their vehicles and thus reduced the average age of their fleet. Nationally, sales have slowed. If this trend continues we may see revenue in this category flatten or even decrease for the total year.

CONSTRUCTION USE TAX

Construction Use Tax is up by 20.69% YTD which includes Boulder Junction revenues. By reducing the Boulder Junction revenue from the total Construction Use Tax, Construction Use Tax is lower than 2015 receipts by 7.50%. Construction Use Tax is very volatile tax category as it depends upon the number and timing of construction projects in any given period. Revenue in this category assumes "base" number of projects will continue indefinitely, plus revenue from large projects in the "pipeline" (based upon a review of information from the City Planning Department and the CU Capital Improvement Plan). Even when we know projects are pending, the timing of payment of Construction Use Tax is unknown. It can occur in the prior or subsequent year to the planned construction date. While there have been several large construction projects in the City it is known this level of activity cannot continue forever. Therefore, it is important that we not commit to ongoing operating expenses from this revenue source, as it will eventually decline. Year to date dollars includes significant revenue from permitting related to construction of below-grade parking structures, office buildings and several hotels.

ACCOMMODATION TAX

May YTD Accommodation Tax revenue is up by 5.98% from the same period in 2015. This increase is attributed to growth in same stores sales over 2015 and additional hotel/motels opening.

ADMISSIONS TAX

Year-to-date 2016 Admission Tax revenue is down by 10.48% from the same period in 2015. Admissions Tax collections are dependent on the number of taxable productions and events held in the City and the level of attendance at such events.

TRASH TAX

May YTD Trash Tax receipts are up by 0.07%. On-going Trash Tax remittances are due on a quarterly basis.

SHORT-TERM RENTAL (ACCOMMODATIONS) TAX

Pursuant to a vote in November 2015, for January 2016 YTD, the newly enacted Short-Term Rental Tax (homeowners renting out their property for less than 30 days at a time (7.50% tax rate)) has generated \$43,313. As of the date of this report, 244 Short Term Rental licenses have been issued.

Total Net Sales/Use Tax Receipts by Tax Category	MAY YTD Actual			
	2015	2016	% Change	% of Total
Sales Tax	38,914,532	39,675,957	1.96%	74.01%
Business Use Tax	4,773,440	5,886,664	23.32%	10.98%
Construction Use Tax	5,379,460	6,492,483	20.69%	12.11%
Motor Vehicle	1,441,603	1,551,676	7.64%	2.89%
Total Sales and Use Tax	50,509,035	53,606,780	6.13%	100.00%

Total Net Sales/Use Tax Receipts by Industry Type	MAY YTD Actual			
	2015	2016	% Change	% of Total
Food Stores	6,731,327	6,937,474	3.06%	12.94%
Eating Places	6,574,100	6,794,294	3.35%	12.67%
Apparel Stores	1,692,718	1,746,710	3.19%	3.26%
Home Furnishings	1,180,370	1,201,839	1.82%	2.24%
General Retail	9,294,137	12,030,130	29.44%	22.44%
Transportation/Utilities	3,696,336	3,447,731	-6.73%	6.43%
Automotive Trade	3,437,609	3,494,165	1.65%	6.52%
Building Material - Retail	1,605,722	1,693,913	5.49%	3.16%
Construction Sales / Use Tax	5,286,358	5,571,966	5.40%	10.39%
Consumer Electronics	959,035	1,269,132	32.33%	2.37%
Computer Related Business Sector	3,202,259	2,459,532	-23.19%	4.59%
Rec Marijuana	864,100	1,095,572	26.79%	2.04%
Medical Marijuana	476,852	329,432	-30.92%	0.61%
All Other	5,508,112	5,534,890	0.49%	10.32%
Total Sales and Use Tax	50,509,035	53,606,780	6.13%	100.00%

Total Net Sales/Use Tax Receipts by Geographic Area	MAY YTD Actual			
	2015	2016	% Change	% of Total
North Broadway	619,608	637,304	2.86%	1.08%
Downtown	3,557,899	5,445,955	53.07%	7.51%
Downtown Extension	329,132	356,016	8.17%	0.56%
UHGID (the "hill")	538,529	511,800	-4.96%	0.84%
East Downtown	321,649	1,178,716	266.46%	0.47%
N. 28th St Commercial	2,511,340	2,599,104	3.49%	3.61%
N. Broadway Annex	184,324	199,663	8.32%	0.28%
University of Colorado	448,504	478,185	6.62%	2.19%
Basemar	1,448,407	1,059,637	-26.84%	1.96%
BVRC-Boulder Valley Regional Center	9,948,102	11,016,237	10.74%	28.28%
29th Street	3,472,604	3,671,711	5.73%	7.48%
Table Mesa	1,123,404	1,195,264	6.40%	2.28%
The Meadows	494,876	518,556	4.79%	1.23%
All Other Boulder	3,460,846	3,318,961	-4.10%	6.25%
Boulder County	424,969	478,763	12.66%	0.64%
Metro Denver	3,635,044	1,743,713	-52.03%	2.14%
Colorado All Other	267,755	199,062	-25.66%	0.26%
Out of State	4,163,981	4,831,300	16.03%	8.00%
Airport	15,206	87,277	473.96%	0.08%
Gunbarrel Industrial	2,809,436	3,703,402	31.82%	5.27%
Gunbarrel Commercial	580,624	628,184	8.19%	1.06%
Pearl Street Mall	1,419,375	1,509,004	6.31%	2.27%
Boulder Industrial	4,894,098	4,450,157	-9.07%	8.46%
Unlicensed Receipts	170,544	179,719	5.38%	0.00%
County Clerk	1,441,603	1,551,676	7.64%	2.96%
Public Utilities	2,227,178	2,057,412	-7.62%	4.83%
Total Sales and Use Tax	50,509,035	53,606,780	6.13%	100.00%

Miscellaneous Tax Statistics	MAY YTD Actual		
	2015	2016	% Change
Food Service Tax	260,298	274,238	5.36%
Accommodations Tax	2,275,726	2,411,844	5.98%
Admissions Tax	233,654	209,164	-10.48%
Trash Tax	450,107	450,432	0.07%
Disposable Bag Fee	66,288	68,038	2.64%
Rec Marijuana Excise Tax	400,643	394,059	-1.64%
Short-Term Rental Tax	-	43,313	

COMPARISON OF YEAR-TO-DATE ACTUAL REVENUE FOR THE YEAR 2016 TO COMPARABLE PERIOD IN 2015

USE TAX BY CATEGORY			Standard Industrial Code	SALES TAX BY CATEGORY		
MAY YTD Actual				MAY YTD Actual		
2015	2016	% Change		2015	2016	% Change
38,541	56,568	46.77%	Food Stores	6,692,786	6,880,905	2.81%
85,329	118,349	38.70%	Eating Places	6,488,771	6,675,945	2.88%
5,537	23,351	321.73%	Apparel Stores	1,687,181	1,723,359	2.14%
10,460	4,476	-57.21%	Home Furnishings	1,169,910	1,197,363	2.35%
999,145	3,667,807	267.09%	General Retail	8,294,991	8,362,323	0.81%
177,607	103,168	-41.91%	Transportation/Utilities	3,518,729	3,344,563	-4.95%
1,472,250	1,581,961	7.45%	Automotive Trade	1,965,359	1,912,204	-2.70%
11,838	8,227	-30.50%	Building Material - Retail	1,593,883	1,685,687	5.76%
5,139,380	5,365,635	4.40%	Construction Sales / Use Tax	146,978	206,331	40.38%
58,450	16,894	-71.10%	Consumer Electronics	900,585	1,252,238	39.05%
2,136,907	1,678,664	-21.44%	Computer Related Business Sector	1,065,352	780,869	-26.70%
10,402	44,857	331.23%	Rec Marijuana	853,698	1,050,715	23.08%
32,424	4,938	-84.77%	Medical Marijuana	444,429	324,494	-26.99%
1,416,232	1,255,929	-11.32%	All Other	4,091,880	4,278,961	4.57%
11,594,503	13,930,823	20.15%	Total Sales and Use Tax	38,914,532	39,675,957	1.96%

USE TAX BY CATEGORY			Geographic Code	SALES TAX BY CATEGORY		
MAY YTD Actual				MAY YTD Actual		
2015	2016	% Change		2015	2016	% Change
53,375	52,328	-1.96%	North Broadway	566,233	584,976	3.31%
560,563	1,909,749	240.68%	Downtown	2,997,335	3,536,206	17.98%
-4,365	25,313	-679.91%	Downtown Extension	333,498	330,703	-0.84%
26,501	2,040	-92.30%	UHGD (the "hill")	512,027	509,761	-0.44%
23,770	869,756	3559.05%	East Downtown	297,879	308,960	3.72%
55,636	115,690	107.94%	N. 28th St Commercial	2,455,704	2,483,414	1.13%
3,856	7,320	89.83%	N. Broadway Annex	180,468	192,343	6.58%
1,653	3,620	119.00%	University of Colorado	446,851	474,566	6.20%
551,036	86,866	-84.24%	Basemar	897,371	972,771	8.40%
265,674	1,395,356	425.21%	BVRC-Boulder Valley Regional Center	9,682,428	9,620,881	-0.64%
23,458	132,172	463.44%	29th Street	3,449,145	3,539,539	2.62%
11,529	37,908	228.81%	Table Mesa	1,111,875	1,157,356	4.09%
29,645	5,167	-82.57%	The Meadows	465,231	513,389	10.35%
1,858,386	1,628,618	-12.36%	All Other Boulder	1,602,459	1,690,343	5.48%
79,242	52,788	-33.38%	Boulder County	345,727	425,975	23.21%
2,367,538	482,142	-79.64%	Metro Denver	1,267,505	1,261,571	-0.47%
34,277	41,571	21.28%	Colorado All Other	233,478	157,491	-32.55%
59,923	408,530	581.76%	Out of State	4,104,059	4,422,770	7.77%
502	71,475	14138.05%	Airport	14,704	15,802	7.47%
2,399,618	3,326,585	38.63%	Gunbarrel Industrial	409,818	376,817	-8.05%
2,868	3,455	20.47%	Gunbarrel Commercial	577,756	624,729	8.13%
13,663	61,161	347.64%	Pearl Street Mall	1,405,712	1,447,843	3.00%
1,662,257	1,569,383	-5.59%	Boulder Industrial	3,231,840	2,880,774	-10.86%
31,648	44,627	41.01%	Unlicensed Receipts	138,896	135,092	-2.74%
1,441,603	1,551,676	7.64%	County Clerk	0	0	
40,647	45,529	12.01%	Public Utilities	2,186,531	2,011,883	-7.99%
11,594,503	13,930,823	20.15%	Total Sales and Use Tax	38,914,532	39,675,957	1.96%

Total Net Sales Tax 2015 Receipts by Tax Category	2015												
	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	DEC	YTD
Food Stores	1,525,631	1,244,730	1,327,361	1,303,046	1,292,018	1,355,173	1,292,992	1,640,905	1,373,619	1,361,441	1,299,846	1,717,529	16,734,291
Eating Places	1,090,672	1,230,297	1,330,851	1,333,306	1,503,645	1,365,550	1,474,922	1,550,321	1,444,182	1,531,612	1,277,794	1,329,190	16,462,342
Apparel Stores	179,113	333,508	390,400	405,593	378,567	450,185	341,139	452,974	373,003	535,659	344,885	497,704	4,682,730
Home Furnishings	180,772	235,738	303,801	197,902	251,698	316,070	223,998	351,629	340,506	272,112	247,122	443,842	3,365,190
General Retail	1,442,429	1,659,883	1,906,624	1,557,293	1,728,763	2,039,490	1,734,225	2,068,171	2,091,529	1,619,311	1,587,736	2,426,027	21,861,481
Transportation/Utilities	537,250	985,619	777,289	593,458	625,113	669,357	658,150	640,749	760,697	677,534	550,151	838,767	8,314,134
Automotive Trade	380,470	382,891	378,091	401,769	422,137	437,153	418,813	453,740	418,345	470,633	461,381	475,781	5,101,204
Building Material-Retail	123,872	387,731	313,953	383,065	385,263	447,251	427,421	390,608	363,087	387,172	392,965	351,291	4,353,679
Construction Sales Tax	17,553	20,023	71,495	22,315	15,592	84,085	25,725	26,693	104,835	23,928	28,834	113,428	554,506
Consumer Electronics	207,528	130,723	277,067	156,640	128,627	233,697	168,851	138,409	148,475	443,611	73,904	341,054	2,448,586
Computer Related Sector	286,572	89,340	520,642	105,653	63,145	290,585	145,663	75,348	378,645	221,638	104,236	1,016,477	3,297,944
Rec Marijuana	130,259	117,649	195,933	203,399	206,457	202,158	232,671	242,347	222,957	274,673	149,189	205,959	2,383,651
Medical Marijuana	119,753	105,476	72,655	74,041	72,504	77,376	73,030	86,317	80,121	87,243	45,376	61,128	955,020
All Other	667,165	712,856	1,202,786	789,797	719,276	1,304,934	882,733	933,309	1,241,519	897,975	590,256	1,577,398	11,520,004
Total Sales Tax by Month	6,889,039	7,636,464	9,068,948	7,527,277	7,792,805	9,273,064	8,100,333	9,051,520	9,341,520	8,804,543	7,153,675	11,395,575	102,034,761

Total Net Sales Tax 2015 Receipts by Tax Category	2015												
	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	DEC	YTD
North Broadway	100,487	108,083	114,980	116,675	126,008	130,829	115,716	180,640	127,953	117,966	116,857	124,938	1,481,132
Downtown	459,741	523,315	687,003	665,603	661,674	760,245	682,580	750,469	861,888	726,355	516,744	666,016	7,961,633
Downtown Extension	90,747	14,426	106,100	60,575	61,650	62,864	57,838	64,282	61,390	58,741	65,971	60,026	764,610
UHGD (the "hill")	89,231	103,011	116,264	103,349	100,172	85,227	87,005	114,591	116,236	113,275	115,959	97,345	1,241,665
East Downtown	45,775	57,886	58,657	68,510	67,052	61,161	73,743	73,927	64,117	52,739	61,056	89,397	774,020
N. 28th St. Commercial	558,627	435,323	486,363	477,161	498,229	622,221	421,468	550,217	530,141	541,695	606,933	575,018	6,303,396
N. Broadway Annex	25,732	31,290	44,953	35,498	42,996	55,169	42,836	38,355	47,984	35,619	26,950	40,430	467,812
University of Colorado	218,568	56,215	52,013	67,583	52,473	42,463	47,926	302,671	96,242	76,980	50,917	70,152	1,134,203
Basemar	167,570	172,950	191,210	190,937	174,704	219,163	185,414	228,681	211,115	210,190	204,202	186,715	2,342,851
BVRC	1,750,917	2,054,008	1,989,580	1,860,302	2,027,621	2,036,823	1,975,601	2,455,656	2,091,124	2,083,088	1,962,935	2,726,397	25,014,052
29th St	298,846	923,330	700,291	772,209	754,469	810,849	773,048	836,815	725,866	1,121,738	613,733	912,062	9,243,256
Table Mesa	205,300	232,705	219,245	220,003	234,622	245,736	223,629	226,618	242,408	229,291	235,670	370,070	2,885,297
The Meadows	130,444	79,699	80,791	77,155	97,144	43,015	128,823	92,970	89,610	85,464	44,663	105,300	1,055,078
All Other Boulder	293,926	200,711	429,393	350,074	328,355	442,587	372,822	402,648	457,221	376,447	293,440	478,411	4,426,035
Boulder County	49,990	46,190	114,213	65,344	69,991	150,151	83,705	89,657	135,606	70,279	72,678	146,416	1,094,220
Metro Denver	192,306	210,741	488,925	180,407	195,126	530,690	255,285	245,722	591,526	224,831	166,571	548,471	3,830,601
Colorado All Other	15,918	18,781	145,630	25,507	27,643	49,053	28,190	31,042	93,494	40,378	21,087	77,400	574,123
Out of State	616,212	878,628	1,344,236	638,102	626,880	1,060,348	766,782	626,743	1,005,892	862,394	710,306	2,080,723	11,217,246
Airport	847	2,396	5,828	2,232	3,401	6,686	2,127	2,711	5,168	2,076	2,547	7,035	43,054
Gunbarrel Industrial	96,145	51,013	114,722	72,902	75,036	130,448	156,878	84,311	143,563	81,008	48,072	144,331	1,198,429
Gunbarrel Commercial	113,512	111,992	110,300	118,760	123,192	123,440	127,447	125,173	127,731	123,823	118,488	209,309	1,533,167
Boulder Mall	234,650	225,266	306,855	289,528	349,413	373,377	407,685	392,915	351,146	391,117	269,996	402,076	3,994,024
Boulder Industrial	619,604	577,785	672,371	663,825	698,255	782,652	622,961	614,225	675,689	725,659	501,550	735,819	7,890,395
Unlicensed Receipts	36,300	24,398	7,846	49,986	20,365	54,124	36,112	113,666	43,074	22,853	11,115	98,958	518,797
County Clerk	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Utilities	477,644	496,321	481,177	355,054	376,334	393,746	424,713	406,816	445,336	430,539	315,237	442,761	5,045,678
Total Sales Tax by Month	6,889,039	7,636,464	9,068,946	7,527,281	7,792,805	9,273,067	8,100,334	9,051,521	9,341,520	8,804,545	7,153,677	11,395,576	102,034,775

Pat's Calculations

Feb YTD 2016	MAR YTD 2016	APR YTD 2016	MAY YTD 2016
2,811,882	4,148,246	5499830	6,880,905
2,532,536	3,805,035	5215718	6,675,945
584,368	972,817	1333969	1,723,359
449,758	748,396	963659	1,197,363
3,012,009	5,047,963	6547022	8,362,323
1,432,516	2,137,618	2749476	3,344,563
743,907	1,131,190	1508819	1,912,204
551,005	841,862	1243971	1,685,687
66,665	154,684	185839	206,331
369,083	458,823	676680	1,252,238
217,694	564,054	674539	780,869
410,559	634,998	835072	1,050,715
121,218	191,616	261544	324,494
1,394,273	2,675,308	3488299	4,278,961
14,697,473	23,512,611		
217,582	343,471	455543	584,976
1,092,580	1,809,835	2429786	3,536,206
111,301	172,797	228579	330,703
192,674	299,937	427029	509,761
102,679	169,241	235209	308,960
926,084	1,438,297	1953335	2,483,414
64,985	110,744	156091	192,343
280,213	356,453	425821	474,566
375,983	572,912	778,631	972,771
3,825,427	5,805,947	7,667,381	9,620,881
1,293,824	1,934,236	2,752,508	3,539,539
456,486	659,951	910,807	1,157,356
263,375	349,138	436,668	513,389
578,121	981,028	1,318,489	1,690,343
110,768	235,267	318,619	425,975
383,729	826,184	1,054,002	1,261,571
49,292	98,933	127,696	157,491
1,502,798	2,868,893	3,522,143	4,422,770
5,571	9,936	13,999	15,802
145,607	246,617	311,210	376,817
238,357	367,081	494,157	624,729
482,342	783,749	1,080,136	1,447,843
1,067,676	1,731,618	2,297,999	2,880,774
16,173	58,546	133,603	135,092
0	-	-	0
913,846	1,281,801	1,654,993	2,011,883
14,697,473	23,512,611		39,675,955

