

**DOWNTOWN MANAGEMENT COMMISSION**  
**September 12, 2016**  
**5:30 pm**  
**Regular Meeting**  
**1777 West Conference Room, 1777 Broadway**  
**AGENDA**

1. Roll Call
2. Approval of the July 11, 2016 Meeting Minutes
3. Public Participation
4. Police Update
5. Parks Update
6. BID Update
7. Public Hearing and Consideration of a Motion to Recommend to City Council the Community Vitality 2017 Budget
8. Matters from Commissioners
  - EcoDistricts Summit 2016 Workshop – Winter, Shapins, Connelly
  - Outreach to TAB and HRC
  - Parking Pricing Practitioners Panel – September 28 - 30
9. Matters from Staff
  - HOP Refresh Committee Update – Connelly
  - Status of Access Info Graphic
  - Trinity Lutheran Garage
  - CU Hotel/Conference Project
10. Action Summary
  - Development of Key Monthly Stats

**Attachments**

- Meeting Minutes – July 11, 2016
- Community Vitality 2017 Recommended Budget
- Sales and Use Tax Revenue Report – June 2016
- Police Stats
- Downtown Boulder Open/Close List

**Upcoming Meetings/Topics**

**DMC Meeting October 3, 2016 – RMI Update**

**Parking Pricing Practitioners Panel – September 28 - 30**

**Commissioner Terms**

Scott Crabtree: 2012-2017 Citizen at Large  
Eli Feldman: 2015-2020 Property Rep  
Adam Knoff 2016-2018 Property Rep  
Sue Deans 2014-2019 Property Rep  
Jerry Shapins 2016-2021 Citizen at Large

**DMC 2016 Priorities:**

-Work with City Council and other boards and commissions, the public and other stakeholders to educate and increase understanding of downtown parking supply/demand and future needs; increase awareness and understanding of all modes of transportation used by residents and visitors to access downtown, and the need to increase downtown's accessibility.  
- Increase discourse and understanding of impacts the homeless population on downtown Boulder and opportunities for long-term solutions.

**CITY OF BOULDER, COLORADO  
BOARDS AND COMMISSIONS MEETING MINUTES**

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**NAME OF BOARD/COMMISSION:** **DOWNTOWN MANAGEMENT COMMISSION**

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**NAME/TELEPHONE OF PERSON PREPARING SUMMARY:** **Ruth Weiss – 303-413-7318**

**NAMES OF MEMBERS, STAFF, AND INVITED GUESTS PRESENT:**

**BOARD MEMBERS:** **CRABTREE, DEANS, FELDMAN, KNOFF, SHAPINS**

**STAFF:** **WINTER, LANDRITH, JOBERT, SMITH, WEISS, HAYDEN, McELDOWNEY,  
YATES**

**GUESTS:** **Sean Maher**

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**TYPE OF MEETING:** **1777 West Conference Room** **July 11, 2016**

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**AGENDA ITEM 1 – Swearing in of New Commissioner – Adam Knoff:** Introductions began with Knoff and then commissioners, staff, and advisory staff followed.

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**AGENDA ITEM 2 – Meeting/Roll Call:** Called to order at 5:29 p.m.

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**AGENDA ITEM 3 – Election of Officers:** Deans nominated Crabtree for Chair and Feldman seconded, Crabtree approved the nomination, all commissioners were in favor and the nomination passed. Shapins requested Winter to review chair responsibilities. Winter gave a brief synopsis of the position duties. Sunshine Laws were described. Crabtree nominated Feldman for Vice Chair, Shapins seconded and all commissioners were in favor of the nomination and it was approved unanimously.

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**AGENDA ITEM 4 – Approval of the June 6, 2016 Meeting Minutes: (see below).**

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**AGENDA ITEM 5– Public Participation:** None

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**AGENDA ITEM 6 – Police Update:** McEldowney said the fire situation is still at zero containment with closures and evacuations. The impact is minimal at this point and BPD is assisting the county. Stats for the month are status quo from last year, arrest warrants were up from those that fail to appear. Mall officers describe things as low key, fewer transients and the overtime mall officer has helped to make a positive impact. Working to control negative behavior on the hill. McEldowney said there has been more positive support from the community but confrontational issues continue. McEldowney questioned the commissioners on how things are going downtown. Commissioners replied that they have been enjoying the mall this summer. Travelers were discussed and their negative behavior.

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**AGENDA ITEM 7 – Parks Update:** Hayden said the mall has been successfully power washed, all new planter pots are in and planting is finishing up; there will be some bench replacement; the bollards will be getting a new coating of metal at the end of the summer or early fall; working with PD to remove camps; Civic Area has an increase in activities and attendance; and, yoga in Central Park. Feldman asked if there were more transients on the mall and Hayden confirmed. Winter said that there has also been an increase on the hill. Shapins mentioned the ballet at the Band Shell was wonderful. Shapins asked about the impacts on the Dead and Company on downtown.

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**AGENDA ITEM 8 – BID Update:** Maher said that it is the very busy season with good reports for June and businesses report that sales are up. Linda Gibbons has a roster of tenants for Pearl West, no Apple Store, Maher continued with the list of new tenants coming into downtown. Maher said Bands of the Bricks is going well, Pearl Street Arts Fest is this weekend, and 9 News is running spots for DBI. Maher said there have been numerous calls regarding the fires and if the mall is open. Operationally, there has been a dip in graffiti and cannot figure out why. Maher thanked Hayden for the beautiful flowers this summer.

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**AGENDA ITEM 10 - Matters from the Commissioners:** Meeting date with Burton and Appelbaum will be determined on 7/12. Employment projections were questioned by Feldman. Council has rearranged their schedule and AMPS update and CAGID projections will be a written presentation instead of a study session. Study Session Calendar topics were read to the commission. AMPS, Resilient City, and the Community Survey were removed because council

prefers one topic per study session. Winter recommended that one on ones with council members is an opportunity to share the CAGID data. Feldman said that it's up to the commissioners to bring the facts to them.

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**AGENDA ITEM 11 – Matters from the Staff:** This is Yates first DMC meeting. Winter asked if there were agenda items for the retreat: review priorities, Crabtree suggested Driskell to attend; Deans suggested Yates to discuss parking; RTD on all modes of transportation and accessibility; an officer to discuss and give insight on the homeless; Civic Area – where's it going, access going to work, current public policy to access and infrastructure – have planner to discuss the downtown. Winter mentioned Rocky Mountain Institute coming to discuss and look ahead with presentation on the future of mobility. Winter said there is a firm, Mithun, has been hired to do city space analysis for downtown and Boulder specific. Channel 8 Science Tuesday will be done by RMI. Winter said solar power collectors on the garages was mentioned.

Connelly provided: The second HOP Stakeholders session last week included review of highlights of the recently-completed Existing Conditions and Choices Report, including the fact that HOP ridership is trending downward and frequency also is down as the route has been lengthened. Maps indicated comparative popularity of HOP stops and ridership on various segments of the route. The group used clicker-vote to respond to two questions to help inform development of conceptual alternatives for review at next meeting to be scheduled in mid-August:

1. How important is it to maintain the HOP as a loop? CONSENSUS: Not very. OK to consider non-loop alternatives.
2. What are the three main purposes of the HOP from a list of five or six? Connelly did not write them all down, but the consensus responses of the stakeholders will help focus the development of conceptual alternatives for initial consideration in mid-August.

The HOP update will be brought to a community meeting and to boards and commissions this fall.

Boulder Junction to downtown bus service was discussed.

Parking pricing project: looking at parking pricing this fall, overtime at meter tickets, all the overtime tickets, short term parking rates and NPP, violation fees, et al. Winter is organizing a panel and stakeholder groups to talk through approaches. Landrith discussed merchandize events downtown held in Central Park. Winter mentioned an August 2<sup>nd</sup> tour of Pearl West at 4 pm meeting on the plaza.

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**AGENDA ITEM 13 – Action Items:**

Meet with council members

Rocky Mountain Institute at next meeting

Invites to DMC retreat – Brautigam, Driskell, Paddock

Iron Man back on 8/7 with Samples concert on 8/5

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**Meeting adjourned at 7:01 pm.**

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**ACTION ITEMS:**

**MOTION: Deans motioned to approve the June 6, 2016 meeting minutes. Crabtree seconded the motion. All commissioners were in favor and the motion passed unanimously.**

**Feldman motioned to cancel the August 1, 2016 DMC meeting. Shapins seconded the motion and all commissioners were in favor.**

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**August 19, 2016**

**Westview Conference Room**

**Retreat Meeting**

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APPROVED BY:

DOWNTOWN MANAGEMENT COMMISSION

Attest:

Ruth Weiss, Secretary

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Scott Crabtree, Chair

# City of Boulder

## Sales & Use Tax Revenue Report

### June 2016

Issued August 18, 2016

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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 June, 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](mailto: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 5.32%. 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	2.28%	74.99%
Business/Consumer Use Tax	17.14%	10.87%
Construction Use Tax	16.16%	11.25%
Motor Vehicle Use Tax	8.36%	2.89%
<b>Total Sales &amp; Use Tax</b>	<b>5.32%</b>	<b>100.00%</b>

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 up 7.07%. Further analysis of building permits showed one of the large permits included in the Boulder Junction area in prior reports was in fact right outside the area. Processes have been put into place to minimize the risk of this error happening again. Boulder Junction numbers were adjusted accordingly. Total Sales and Use Tax percentage change over 2015 is 4.39% when adjusted for Boulder Junction revenue. 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	2.28%	75.67%
Business/Consumer Use Tax	17.14%	10.97%
Construction Use Tax	7.07%	10.45%
Motor Vehicle Use Tax	8.36%	2.92%
<b>Total Sales &amp; Use Tax</b>	<b>4.39%</b>	<b>100.00%</b>

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	2.10%	74.78%
Business/Consumer Use Tax	16.91%	10.94%
Construction Use Tax	16.16%	11.36%
Motor Vehicle Use Tax	8.36%	2.92%
<b>Total Sales &amp; Use Tax</b>	<b>5.18%</b>	<b>100.00%</b>

### COMMUNITY, CULTURE AND SAFETY FACILITIES TAX

For June 2016 YTD, the Community, Culture and Safety Tax (an additional 0.30%, effective for 3 years beginning January 1, 2015) generated \$4,598,107. 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** – June YTD retail sales tax revenue was up 2.28% from that received in 2015. Retail sales tax started trending downward during the last half of 2015. Fortunately, Retail Sales Tax has been trending up for the last three months outperforming the same period in 2015.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
5.69%	(2.88%)	(2.80%)	1.94%	8.95%	3.63%						

**Food Stores** - YTD retail sales tax revenue for food stores was up by 2.36% 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%	0.13%						

Sales at **Eating Places** are both an important revenue source (Eating Places comprise approximately 12.47% 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 June 2016 YTD retail tax at Eating Places is up by 2.57%.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
5.95%	11.93%	(4.38%)	5.80%	(2.89%)	1.09%						

**Apparel Stores** - YTD retail sales were down by 0.39%. The fluctuation from January to February is attributed to the timing of receipts received in 2016 as compared to 2015. Several apparel stores showed declined sales from the same period last year. Staff will monitor this category as the year goes on.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
53.45%	(7.20%)	(0.50%)	(10.96%)	2.86%	(9.89%)						

**General Retail** sales are up by 2.14% 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%	7.54%						

**Public Utilities** (primarily retail sales tax on natural gas and electricity) are down by 8.41% YTD. Tax on Public Utilities comprises over 3% 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.

### 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:

<b>Total April YTD Marijuana Related Revenue</b>			
Medical marijuana:			
3.86% Sales/Use Tax	\$439,084		
Sub-total Medical marijuana revenue		\$439,084	
Recreational marijuana			
3.86% Base Sales/Use Tax	682,533		
3.50% Additional Sales/Use Tax	618,770		
5.00% Excise Tax	491,236		
State Share-back	264,325		
Sub-total Recreational Marijuana revenue		\$2,056,864	
<b>TOTAL MARIJUANA RELATED REVENUE</b>			\$2,495,948

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:

<b>Total April YTD "Incremental" Recreational Marijuana Related Revenue</b>		
3.50% Additional Sales/Use Tax	\$618,770	
5.00% Excise Tax	491,236	
State "Share-back"	264,325	
<b>TOTAL "INCREMENTAL" RECREATIONAL MARIJUANA REVENUE</b>		<b>\$1,374,331</b>

### Medical Marijuana Retail Sales Tax

Total June YTD retail sales tax revenue collected in this category is down by 17.29% 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. Staff is investigating why the sizable increase in June 2016 over June 2015.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
(57.20%)	(33.67%)	(3.11%)	(5.56%)	(13.18%)	38.42%						

### Recreational Marijuana Retail Sales Tax

Total June YTD retail sales tax revenue collected in this category is up by 19.10% 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%	2.30%						

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

**TABLE 4**

<b>2016 YTD RETAIL SALES TAX (% Change in Comparable YTD Collections)</b>	
<b>STRENGTHS:</b> <ul style="list-style-type: none"> <li>▪ Food Stores up by 2.36%</li> <li>▪ Eating Places up by 2.57%</li> <li>▪ Home Furnishings up by 3.37%</li> <li>▪ General Retail up by 2.14%</li> <li>▪ Building Material Retail up by 5.13%</li> <li>▪ Consumer Electronics up by 25.66%</li> <li>▪ Recreational Marijuana up by 19.10%</li> <li>▪ All Other up by 7.57%</li> <li>▪ North Broadway up by 4.59%</li> <li>▪ Downtown up by 13.61%</li> <li>▪ UHGID (the "hill") up by 0.31%</li> <li>▪ East Downtown up by 5.88%</li> <li>▪ N. Broadway Annex up by 2.67%</li> <li>▪ University of Colorado up by 4.48%</li> <li>▪ Basemar up by 4.80%</li> <li>▪ Table Mesa up by 3.91%</li> <li>▪ The Meadows up by 16.62%</li> <li>▪ All Other Boulder up by 3.95%</li> <li>▪ Boulder County up by 17.76%</li> <li>▪ Metro Denver up by 5.81%</li> <li>▪ Out of State up by 14.10%</li> <li>▪ Gunbarrel Commercial up by 12.99%</li> <li>▪ Pearl Street Mall up by 2.17%</li> </ul>	<b>WEAKNESSES:</b> <ul style="list-style-type: none"> <li>▪ Apparel Stores down by 0.39%</li> <li>▪ Transportation/Utilities down by 5.13%</li> <li>▪ Automotive Trade down by 2.66%</li> <li>▪ Computer Related Business down by 20.46%</li> <li>▪ Medical Marijuana down by 17.29%</li> <li>▪ Downtown Extension down by 2.55%</li> <li>▪ N. 28th St Commercial down by 1.32%</li> <li>▪ BVRC (excl 29th St) down by 0.71%</li> <li>▪ Twenty-Ninth St down by 0.99%</li> <li>▪ Gunbarrel Industrial down by 7.35%</li> <li>▪ Boulder Industrial down by 8.04%</li> </ul>

<b>2015 USE TAX (% Change in YTD Comparable Collections)</b>	
<b>STRENGTHS:</b> <ul style="list-style-type: none"> <li>▪ Construction Use Tax up by 16.16% (when adjusted to exclude dedicated Boulder Junction tax in both years, up by 7.07%)</li> <li>▪ Motor Vehicle Use Tax up by 8.36%</li> <li>▪ Business Use Tax up by 17.14%</li> </ul>	<b>WEAKNESSES</b>

### **BUSINESS USE TAX**

June YTD Business Use Tax is up by 17.14%. 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**

June YTD Motor Vehicle Use Tax is up by 8.36%, 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 16.16% YTD which includes Boulder Junction revenues. By reducing the Boulder Junction revenue from the total Construction Use Tax, Construction Use Tax is higher than 2015 receipts by 7.07%. 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**

June YTD Accommodation Tax revenue is up by 5.04% 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 10.76% 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**

June YTD Trash Tax receipts are up by 74.33%. On-going Trash Tax remittances are due on a quarterly basis. This increase is due to timing of receipts in 2015. The July 2016 Revenue Report will reflect a true comparison of Trash Tax receipts.

### **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 \$74,558. As of the date of this report, 266 Short Term Rental licenses have been issued.

Total Net Sales/Use Tax Receipts by Tax Category	JUNE YTD Actual			
	2015	2016	% Change	% of Total
Sales Tax	48,187,598	49,285,784	2.28%	74.99%
Business Use Tax	6,100,290	7,145,961	17.14%	10.87%
Construction Use Tax	6,364,510	7,392,751	16.16%	11.25%
Motor Vehicle	1,752,783	1,899,307	8.36%	2.89%
<b>Total Sales and Use Tax</b>	<b>62,405,180</b>	<b>65,723,804</b>	<b>5.32%</b>	<b>100.00%</b>

Total Net Sales/Use Tax Receipts by Industry Type	JUNE YTD Actual			
	2015	2016	% Change	% of Total
Food Stores	8,096,885	8,301,158	2.52%	12.63%
Eating Places	7,959,543	8,194,621	2.95%	12.47%
Apparel Stores	2,143,909	2,154,397	0.49%	3.28%
Home Furnishings	1,496,978	1,543,471	3.11%	2.35%
General Retail	11,856,173	14,567,655	22.87%	22.16%
Transportation/Utilities	4,415,002	4,114,672	-6.80%	6.26%
Automotive Trade	4,195,484	4,273,586	1.86%	6.50%
Building Material - Retail	2,054,716	2,155,674	4.91%	3.28%
Construction Sales / Use Tax	6,037,848	6,571,341	8.84%	10.00%
Consumer Electronics	1,198,721	1,458,935	21.71%	2.22%
Computer Related Business Sector	3,837,318	3,197,762	-16.67%	4.87%
Rec Marijuana	1,067,575	1,301,304	21.89%	1.98%
Medical Marijuana	556,018	439,084	-21.03%	0.67%
All Other	7,489,009	7,450,146	-0.52%	11.34%
<b>Total Sales and Use Tax</b>	<b>62,405,180</b>	<b>65,723,804</b>	<b>5.32%</b>	<b>100.00%</b>

Total Net Sales/Use Tax Receipts by Geographic Area	JUNE YTD Actual			
	2015	2016	% Change	% of Total
North Broadway	\$ 758,508	\$ 784,415	3.42%	1.08%
Downtown	\$ 4,729,558	\$ 6,358,181	34.43%	7.51%
Downtown Extension	\$ 395,455	\$ 416,069	5.21%	0.56%
UHGID (the "hill")	\$ 625,563	\$ 603,296	-3.56%	0.84%
East Downtown	\$ 409,358	\$ 1,252,463	205.96%	0.47%
N. 28th St Commercial	\$ 3,148,931	\$ 3,177,987	0.92%	3.61%
N. Broadway Annex	\$ 240,651	\$ 249,787	3.80%	0.28%
University of Colorado	\$ 490,967	\$ 896,317	82.56%	2.19%
Basemar	\$ 1,680,154	\$ 1,263,706	-24.79%	1.96%
BVRC-Boulder Valley Regional Center	\$ 12,074,718	\$ 13,074,690	8.28%	28.28%
29th Street	\$ 4,292,424	\$ 4,361,558	1.61%	7.48%
Table Mesa	\$ 1,372,171	\$ 1,453,692	5.94%	2.28%
The Meadows	\$ 542,355	\$ 603,512	11.28%	1.23%
All Other Boulder	\$ 4,684,613	\$ 4,165,824	-11.07%	6.25%
Boulder County	\$ 640,330	\$ 662,679	3.49%	0.64%
Metro Denver	\$ 4,233,726	\$ 2,448,618	-42.16%	2.14%
Colorado All Other	\$ 329,908	\$ 275,106	-16.61%	0.26%
Out of State	\$ 5,252,502	\$ 6,334,177	20.59%	8.00%
Airport	\$ 22,262	\$ 99,773	348.18%	0.08%
Gunbarrel Industrial	\$ 3,370,244	\$ 4,503,615	33.63%	5.27%
Gunbarrel Commercial	\$ 704,662	\$ 798,380	13.30%	1.06%
Pearl Street Mall	\$ 1,802,127	\$ 1,881,921	4.43%	2.27%
Boulder Industrial	\$ 5,990,071	\$ 5,504,123	-8.11%	8.46%
Unlicensed Receipts	\$ 231,484	\$ 219,302	-5.26%	0.00%
County Clerk	\$ 1,752,783	\$ 1,899,307	8.36%	2.96%
Public Utilities	\$ 2,629,653	\$ 2,435,307	-7.39%	4.83%
<b>Total Sales and Use Tax</b>	<b>62,405,180</b>	<b>65,723,804</b>	<b>5.32%</b>	<b>100.00%</b>

Miscellaneous Tax Statistics	JUNE YTD Actual		
	2015	2016	% Change
Food Service Tax	315,343	332,351	5.39%
Accommodations Tax	2,960,278	3,109,428	5.04%
Admissions Tax	306,991	273,956	-10.76%
Trash Tax	513,722	895,590	74.33%
Disposable Bag Fee	127,155	126,963	-0.15%
Rec Marijuana Excise Tax	493,223	491,236	-0.40%
Short-Term Rental Tax	-	74,558	n/a

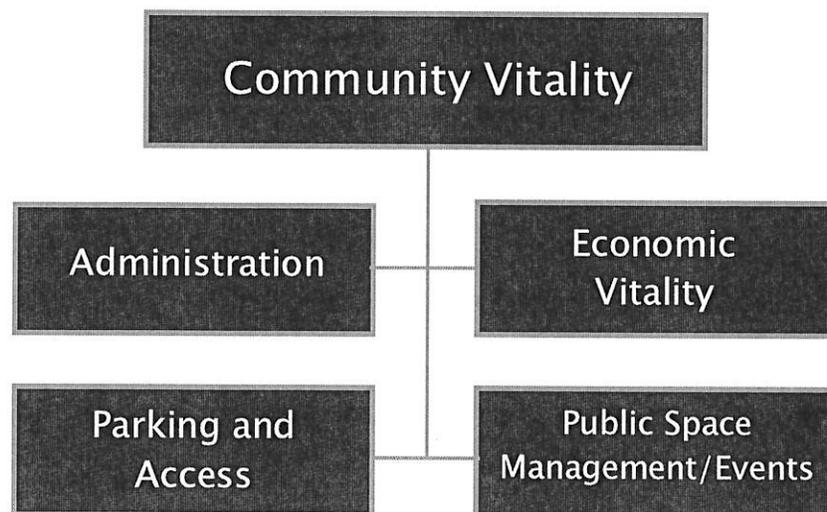
**COMPARISON OF YEAR-TO-DATE ACTUAL REVENUE FOR THE YEAR 2016 TO COMPARABLE PERIOD IN 2015**

USE TAX BY CATEGORY			Standard Industrial Code	SALES TAX BY CATEGORY		
JUNE YTD Actual				JUNE YTD Actual		
2015	2016	% Change		2015	2016	% Change
48,925	63,372	29.53%	Food Stores	8,047,960	8,237,787	2.36%
105,222	138,281	31.42%	Eating Places	7,854,321	8,056,340	2.57%
6,543	25,365	287.67%	Apparel Stores	2,137,367	2,129,032	-0.39%
10,998	7,463	-32.14%	Home Furnishings	1,485,980	1,536,008	3.37%
1,521,692	4,012,106	163.66%	General Retail	10,334,481	10,555,549	2.14%
226,915	141,450	-37.66%	Transportation/Utilities	4,188,087	3,973,223	-5.13%
1,792,972	1,935,075	7.93%	Automotive Trade	2,402,512	2,338,511	-2.66%
13,582	9,860	-27.40%	Building Material - Retail	2,041,135	2,145,813	5.13%
5,806,784	6,256,117	7.74%	Construction Sales / Use Tax	231,063	315,224	36.42%
64,440	33,570	-47.91%	Consumer Electronics	1,134,281	1,425,364	25.66%
2,481,381	2,119,201	-14.60%	Computer Related Business Sector	1,355,936	1,078,562	-20.46%
11,719	43,779	273.57%	Rec Marijuana	1,055,856	1,257,524	19.10%
34,214	7,484	-78.13%	Medical Marijuana	521,805	431,601	-17.29%
2,092,196	1,644,898	-21.38%	All Other	5,396,813	5,805,247	7.57%
<b>14,217,582</b>	<b>16,438,020</b>	<b>15.62%</b>	<b>Total Sales and Use Tax</b>	<b>48,187,598</b>	<b>49,285,784</b>	<b>2.28%</b>

USE TAX BY CATEGORY			Geographic Code	SALES TAX BY CATEGORY		
JUNE YTD Actual				JUNE YTD Actual		
2015	2016	% Change		2015	2016	% Change
61,445	55,337	-9.94%	North Broadway	697,063	729,078	4.59%
971,977	2,089,200	114.94%	Downtown	3,757,581	4,268,981	13.61%
-906	29,796	-3388.74%	Downtown Extension	396,361	386,273	-2.55%
28,309	4,175	-85.25%	UHGD (the "hill")	597,254	599,121	0.31%
50,318	872,318	1633.61%	East Downtown	359,040	380,145	5.88%
71,007	140,666	98.10%	N. 28th St Commercial	3,077,924	3,037,321	-1.32%
5,015	7,863	56.79%	N. Broadway Annex	235,637	241,924	2.67%
1,653	385,105	23197.34%	University of Colorado	489,314	511,212	4.48%
563,620	93,543	-83.40%	Basemar	1,116,534	1,170,163	4.80%
355,468	1,439,109	304.85%	BVRC-Boulder Valley Regional Center	11,719,251	11,635,581	-0.71%
32,429	143,667	343.02%	29th Street	4,259,995	4,217,891	-0.99%
14,561	42,932	194.84%	Table Mesa	1,357,611	1,410,760	3.91%
34,109	10,796	-68.35%	The Meadows	508,246	592,716	16.62%
2,639,567	2,039,969	-22.72%	All Other Boulder	2,045,046	2,125,854	3.95%
144,451	78,725	-45.50%	Boulder County	495,878	583,954	17.76%
2,435,530	545,881	-77.59%	Metro Denver	1,798,195	1,902,738	5.81%
47,377	52,780	11.40%	Colorado All Other	282,530	222,326	-21.31%
88,096	441,575	401.24%	Out of State	5,164,406	5,892,602	14.10%
872	78,097	8856.08%	Airport	21,390	21,676	1.34%
2,829,978	4,003,084	41.45%	Gunbarrel Industrial	540,266	500,531	-7.35%
3,465	6,120	76.62%	Gunbarrel Commercial	701,197	792,260	12.99%
23,038	64,220	178.76%	Pearl Street Mall	1,779,090	1,817,701	2.17%
1,975,579	1,812,413	-8.26%	Boulder Industrial	4,014,492	3,691,710	-8.04%
38,463	41,184	7.07%	Unlicensed Receipts	193,020	178,119	-7.72%
1,752,783	1,899,307	8.36%	County Clerk	0	0	
49,376	60,159	21.84%	Public Utilities	2,580,277	2,375,148	-7.95%
<b>14,217,582</b>	<b>16,438,020</b>	<b>15.62%</b>	<b>Total Sales and Use Tax</b>	<b>48,187,598</b>	<b>49,285,784</b>	<b>2.28%</b>



*The Department of Community Vitality was created in the fall of 2015 as part of a reorganization of the Downtown and University Hill Management Division/Parking Services (DUHMD/PS) and Community Planning and Sustainability (CP&S). The new department will continue the functions of the Downtown and University Hill Management Division and Parking Services and will incorporate the Economic Vitality work group from CP&S. Community Vitality will continue to serve the Downtown, University Hill, Boulder Junction and other neighborhoods by providing quality programs, parking, enforcement, maintenance, and alternative mode services with the highest level of customer service, efficient management, and effective problem solving. The new Department's role in other components of community vitality will be considered as well.*



**Department Overview**

**Administration**

- Provide administrative and financial support to the department, customer service to patrons, and sales and administration of commercial and residential parking permits. Provide staff liaison support to four advisory boards: Downtown Management Commission, University Hill Commercial Area Management Commission, and two Boulder Junction Access Districts – Parking and Travel Demand Management.

**Economic Vitality**

- Support and coordinate efforts throughout the city organization and with partner groups in the community to nurture and enhance the entrepreneurial spirit of our community; support long term economic sustainability through strategic initiatives; support Boulder businesses with assistance services, retention and outreach efforts, and incentive programs; and support targeted efforts in the downtown, Boulder Junction and University Hill commercial areas.



Department Overview (Cont'd)

Parking and Access

- Parking and Access includes:
  - **Operations and Maintenance** – Maintain and operate downtown, Boulder Junction and University Hill public automobile and bicycle parking infrastructure, including six surface lots, five garages, 4,440 on-street auto parking spaces, and over 1,300 bike racks.
  - **Travel Demand Management (TDM)** – Administer the downtown travel demand management programs: employee Eco Pass, Car Share and Bike Share as well as the TDM district in Boulder Junction. Administer the pilot employee Eco Pass program in the University Hill commercial area.
  - **Parking Enforcement** – Use education and enforcement to manage parking in the downtown, Boulder Junction and University Hill commercial areas, in eleven Neighborhood Parking Permit (NPP) zones and citywide.

Public Space Management and Events

- Manage the public space on University Hill, and downtown including the Pearl Street Mall; coordinate with downtown and Hill business organizations; plan for and coordinate public space capital improvements downtown and in the Hill commercial district; and manage special events permitting in the downtown and on University Hill, and film permitting citywide.

Table 7-13: Community Vitality Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
<b>STAFFING</b>			
Administration	9.45	9.45	9.95
Public Space Management/Events	0.50	0.50	0.50
Economic Vitality (EV)	2.00	2.00	2.00
Parking and Access: Operations TDM and Enforcement	34.55	34.55	36.55
<b>TOTAL STAFFING</b>	<b>46.50</b>	<b>46.50</b>	<b>49.00</b>
<b>EXPENDITURE</b>			
Administration	\$ 1,418,509	\$ 1,806,542	\$ 1,909,842
Public Space Management/Events	175,097	245,015	246,897
Economic Vitality	956,645	876,111	869,469
Parking and Access: Operations TDM and Enforcement	4,512,617	4,852,846	5,210,851
Capital Improvements Program, Interdepartmental Charges and Debt Service	2,982,240	4,812,391	3,248,030
<b>TOTAL EXPENDITURE</b>	<b>\$ 10,045,108</b>	<b>\$ 12,592,905</b>	<b>\$ 11,485,087</b>
<b>FUNDING</b>			
General	\$ 1,894,728	\$ 2,561,609	\$ 2,842,173
Downtown Commercial District	6,926,003	8,781,776	7,333,111
University Hill Commercial District	597,500	640,284	655,812
Boulder Junction General Improvement District-Parking	10,022	433,519	465,678
Boulder Junction General Improvement District-TDM	101,770	175,717	188,314
Planning and Development Services	515,086	-	-
<b>TOTAL FUNDING</b>	<b>\$ 10,045,108</b>	<b>\$ 12,592,905</b>	<b>\$ 11,485,087</b>



### 2016 Accomplishments

#### Parking and Access

- Access Management and Parking Strategy (AMPS) is a multi-year, interdepartmental effort with the following accomplishments:
  - Completed a TDM Tool Kit for Private Development
  - Developed a pilot “satellite” parking plan along transit corridors
  - Developed a shared public/private parking policy within parking districts
  - Maintained the 72-hour parking restrictions
  - Developed proposed changes to the parking code
  - Initiated review of options for parking pricing strategies including parking ticket fines
- Initiated replacement of the CAGID garage gate access and technology system
- Increased long-term parking permit parking rates
- Initiated innovative pilot with a local start up to develop real-time parking space occupancy data
- Completed downtown garage improvements including elevator modernization at 1100 Spruce; epoxy deck coating at the 1100 Walnut; replacement of stairs at 1400 Walnut and 1100 Walnut garages
- Completed a comprehensive CAGID downtown parking facilities capital asset inventory and multi-year management and replacement plan
- Supported Boulder B-cycle in system expansion
- Entered into a public-private partnership with Trinity Lutheran Church for a mixed use development including a shared downtown parking facility
- Conducted outreach, data collection and analysis, and developed recommendations for the Chautauqua Access Management Plan (CAMP) as part of a multi-departmental effort
- Analyzed Neighborhood Parking Permit Program (NPP) block expansions and new zones
- Initiated a review and analysis of the NPP program including options for different types of mixed use and neighborhood parking management strategies

#### Boulder Junction Access Districts

- Expanded the TDM Access District to include properties for the future Google campus
- Developed regulations to activate the Depot Square Plaza
- Initiated annual survey of residents and businesses to monitor multi-modal usage within the district
- Initiated the analysis of the Boulder Junction Access Districts’ financial fund projections based on the area development

#### Economic Vitality

- Ongoing support for Boulder Valley Comprehensive Plan Update and other citywide initiatives including Broadband, Living Labs, Local Food and Zero Waste
- Evaluated Economic Vitality programs and identified opportunities for increased coordination and other improvements
- Developed economic resilience strategies for 100RC Resilience Strategy



### 2016 Accomplishments (Cont'd)

#### Economic Vitality (Cont'd)

- Identified opportunities and developed plan to expand business outreach program
- Updated information on local economy including industries, businesses, workforce, real estate and key economic indicators
- Completed study to identify emerging trends and best practices to measure and support entrepreneurship and innovation
- Developed plan to improve effectiveness of communication with businesses
- Enhanced support for Boulder Microloan Program to foster diverse business community

#### Hill Reinvestment Strategy

- Implemented collaborations with the University of Colorado (CU), including the Hill Commercial Area banner program and volunteer cleanup days.
- Constructed the Community, Culture and Safety Tax commercial street tree irrigation project.
- Completed design and outreach phase of the future 'event street' funded by the Community, Culture and Safety Tax.
- Continued implementation of the pilot Residential Service District (RSD) in the high-density residential areas of the Hill
- Sponsored the 'Heart of the Hill' event series in the Hill Commercial Area, in partnership with The Hill Boulder and Grenadier Advertising
- Implemented a three-year pilot Hill Employee Eco Pass program
- Formed a Hill Reinvestment Working Group to explore long-term funding and governance options for the Hill
- Continued the process for potential National Register Historic District designation
- Developed an inter-departmental work program to implement the Hill Reinvestment Strategy
- Initiated a Hill Commercial Area Alley Master Plan
- Entered into a Letter of Intent for a hotel redevelopment project

#### Downtown Commercial District

- Pursued negotiations with the St. Julien Partners to create a civic use benefit space in the pad adjacent to the St. Julien Hotel
- Implemented Pearl Street Mall improvements including new planter pots, vehicle bollards, refurbished map kiosks and National State Bank clock, and replaced news distribution boxes
- Installed bicycle dismount sidewalk decals at key locations
- Continued support and sponsorship of the Downtown Boulder Business Improvement District

#### Other

- Formed the department of Community Vitality
- Coordinated an interdepartmental effort to include bicycle powered vehicles as mobile food vendors



### Key Initiatives for 2017

#### **Parking and Access**

- Implementation of the downtown CAGID parking facility Capital Asset Management Plan
- Development of a plan for public art in the garages with Library and Arts
- Construction of downtown parking garage as part of a public private partnership, mixed use Trinity Horizons senior housing and church fellowship hall project
- Refurbishment of elevators at 1500 Pearl
- Renovation of lot attendant booths in select downtown parking garages
- Access Management and Parking Strategy:
  - Implementation of short-term parking pricing strategies for downtown, the hill and Boulder Junction
  - Implementation of recommendations regarding pricing of NPP resident permits
  - Implementation of recommended changes and modifications to the NPP program
  - Implementation of changes to parking ticket fees
  - Adoption of the AMPS strategy
  - Implementation of recommendation for the capital Chautauqua Access Management Plan (CAMP) pilot

#### **Boulder Junction Access Districts:**

- Participation in the planning for the redevelopment of the city's property at 30<sup>th</sup> and Pearl
- Partnerships with Boulder Junction area development projects to implement access and shared parking strategies
- Exploration of quiet zone options for Boulder Junction area railroad crossings

#### **Economic Vitality**

- Development and implementation of strategies for improving effectiveness of Economic Vitality programs
- Update Economic Sustainability Strategy to reflect emerging trends and align with Boulder Valley Comprehensive Plan and Sustainability Framework
- Implement economic resilience strategies identified in 100RC Resilience Strategy
- Develop and implement plan for enhancing support for entrepreneurship and innovation

#### **Hill Reinvestment Strategy**

- Implement Phase Two of the Hill Reinvestment Strategy work program: 2017 to 2019 including:
  - National Register Historic District Designation of the commercial area
  - Recommendations for implementation of the Hill Commercial Area Alley Plan
  - Pilot employee Eco Pass program with recommendations for continuation
  - Ongoing pursuit of solutions to student impacted neighborhood issues
  - Sponsorship of hill events and 'Hillanthropy' volunteer partnerships
- Implementation of the proposed Hill hotel and public garage public-private partnership
- Construction of the Culture, Community and Safety tax hill event street project including the incorporation of public art



**Key Initiatives for 2017 (Cont'd)**

**Hill Reinvestment Strategy (Cont'd)**

- Recommendations by the Hill Reinvestment Working Group for long-term, sustainable governance and funding mechanisms
- Continued annual monitoring of progress with the objectives of the Hill Reinvestment Strategy through a community survey and business survey

**Downtown Commercial District:**

- Refurbishment of the 1400 block of the Pearl Street Mall map area
- Implementation of the civic use space in the St. Julien Hotel including the management agreement
- Replace Mall map kiosk at 15<sup>th</sup> Street with a custom fabricated information kiosk
- Continued support and sponsorship of the downtown organizations

**Other:**

- Retro-fit or replacement of public right of trash receptacles west of Broadway to meet new City ordinances regarding bear-proofing and Zero Waste
- Commencement of the Community Vitality master planning process



**Table 7-14: Community Vitality Significant Changes  
Between 2016 and 2017 Budget**

	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
<b>GENERAL FUND</b>						
Administrative Specialist II	\$ -	\$ 29,882	\$ 29,882	-	0.44	0.44
Boulder Junction On-Street Parking Pay Stations	-	36,750	36,750	-	-	-
Chautauqua Access Management Plan Implementation	-	100,000	100,000	-	-	-
Department Master Plan	-	70,000	70,000	-	-	-
Hill Community Development Programming	27,000	50,000	23,000	-	-	-
Hill Reinvestment Strategy - Ecopass and Residential Services District	97,000	116,000	19,000	-	-	-
Civic Area Parking Pay Stations	-	16,750	16,750	-	-	-
<b>BOULDER JUNCTION ACCESS GENERAL IMPROVEMENT DISTRICT - PARKING FUND</b>						
Administrative Specialist II	\$ -	\$ 2,771	\$ 2,771	-	0.03	0.03
Department Master/Strategic Plan	-	10,000	10,000	-	-	-
<b>BOULDER JUNCTION ACCESS GENERAL IMPROVEMENT DISTRICT - TRAVEL DEMAND MANAGEMENT FUND</b>						
Administrative Specialist II	\$ -	\$ 2,771	\$ 2,771	-	0.03	0.03
Department Master/Strategic Plan	-	10,000	10,000	-	-	-
<b>DOWNTOWN COMMERCIAL DISTRICT (CAGID) FUND</b>						
Administrative Specialist II - Reallocation to General Fund and Boulder Junction GID Parking and TDM Funds (above)	\$ -	\$ (11,359)	\$ (11,359)	-	-	-
Department Master/Strategic Plan	-	90,000	90,000	-	-	-
Downtown Boulder Ecopass Program	991,896	1,066,782	74,886	-	-	-
<b>UNIVERSITY HILL COMMERCIAL DISTRICT (UGHID) FUND</b>						
Administrative Specialist II - Reallocation to General Fund and Boulder Junction GID Parking and TDM Funds (above)	\$ -	\$ (1,262)	\$ (1,262)	-	-	-
Department Master/Strategic Plan	-	20,000	20,000	-	-	-
<b>Total Changes, Community Vitality</b>			<b>\$ 493,189</b>			<b>0.50</b>



**Table 7-15: Community Vitality  
Department Detail**

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard	Amount	Standard	Amount	Standard	Amount	Standard	Amount
	FTE		FTE		FTE		FTE	
<b>STAFFING AND EXPENDITURE BY PROGRAM</b>								
<b>Administration</b>								
Department Administration	7.45	\$ 1,132,914	7.45	\$ 1,371,568	7.95	\$ 1,491,021	0.50	\$ 119,453
Hill Revitalization	1.00	221,942	1.00	302,065	1.00	268,516	-	(33,549)
Planning Boulder Junction								
Access GIDs	-	5,650	-	32,606	-	58,230	-	25,624
External Communications	1.00	58,003	1.00	100,303	1.00	92,074	-	(8,229)
Subtotal	9.45	\$ 1,418,509	9.45	\$ 1,806,542	9.95	\$ 1,909,842	0.50	\$ 103,300
<b>Public Space Management/Events</b>								
Economic Programs/Sponsorship - DB/BID	-	\$ 67,444	-	\$ 86,341	-	\$ 71,758	-	\$ (14,583)
Maint of Public Lands-Civic Plaza	-	3,514	-	1,800	-	1,800	-	-
Maint of Public Lands-Downtown/Mall	-	54,980	-	110,500	-	125,083	-	14,583
Event Permitting	0.50	45,132	0.50	43,501	0.50	45,383	-	1,882
Maint of Public Lands-New sBox	-	4,027	-	2,873	-	2,873	-	-
Subtotal	0.50	\$ 175,097	0.50	\$ 245,015	0.50	\$ 246,897	-	\$ 1,882
<b>Economic Vitality (EV)</b>								
Business Incentive Programs	-	\$ 391,559	-	\$ 350,000	-	\$ 350,000	-	\$ -
EV Program and Sponsorships	2.00	565,086	2.00	526,111	2.00	519,469	-	(6,642)
Subtotal	2.00	\$ 956,645	2.00	\$ 876,111	2.00	\$ 869,469	-	\$ (6,642)
<b>Operations TDM and Enforcement</b>								
On Street Meters	3.00	\$ 811,007	3.00	\$ 822,020	3.00	\$ 828,752	-	\$ 6,732
Economic Programs/Sponsorship Facility Ops/Maint-Downtown,	-	24,242	-	37,000	-	37,000	-	-
UniHill / BJAD garages-Lots	17.88	1,760,258	17.88	1,791,794	17.88	1,799,346	-	7,552
Maintenance of Public Lands-UHGID/UniHill	1.13	100,794	1.13	104,133	1.13	111,818	-	7,685
Neighborhood Parking Program	1.09	67,021	1.09	95,185	1.09	187,732	-	92,547
Parking Enforcement and Special Event Enforcement	10.95	736,290	10.95	831,706	12.95	998,408	2.00	166,702
TDM and Eco Pass Program	0.50	998,096	0.50	1,155,008	0.50	1,231,795	-	76,787
CAGID Parking Refunds	-	14,909	-	16,000	-	16,000	-	-
Subtotal	34.55	\$ 4,512,617	34.55	\$ 4,852,846	36.55	\$ 5,210,851	2.00	\$ 358,005



**Table 7-15: Community Vitality  
Department Detail (Cont'd)**

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard		Standard		Standard		Standard	
	d FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Capital Improvements Program, Interdepartmental Charges and Debt Service</b>								
Capital Improvement Program		\$ 765,831		\$ 2,156,565		\$ 678,200		\$ (1,478,365)
Interdepartmental Charges		377,903		438,579		357,109		(81,470)
Debt Service		1,838,506		2,217,247		2,212,721		(4,526)
Subtotal		\$ 2,982,240		\$ 4,812,391		\$ 3,248,030		\$ (1,564,361)
<b>Total</b>	<b>46.50</b>	<b>\$ 10,045,108</b>	<b>46.50</b>	<b>\$ 12,592,905</b>	<b>49.00</b>	<b>\$ 11,485,087</b>	<b>2.50</b>	<b>\$ (1,107,818)</b>

**EXPENDITURE BY CATEGORY**

Personnel	\$ 2,906,489	\$ 3,348,146	\$ 3,516,996	\$ 168,849
Operating	3,545,102	3,779,800	4,252,800	473,000
Interdepartmental Charges	611,276	623,711	467,262	(156,449)
Capital Improvement Program	765,831	2,156,565	678,200	(1,478,365)
Debt Service	1,836,221	2,214,962	2,212,721	(2,241)
Cost Allocation and Transfers	380,188	469,721	357,109	(112,612)
<b>Total</b>	<b>\$ 10,045,108</b>	<b>\$ 12,592,905</b>	<b>\$ 11,485,087</b>	<b>\$ (1,107,818)</b>

**STAFFING AND EXPENDITURE BY FUND**

General	17.33	\$ 1,894,728	17.33	\$ 2,561,609	19.78	\$ 2,842,173	2.45	\$ 280,564
Downtown Commercial District	25.14	6,926,003	25.14	8,781,776	25.14	7,333,111	-	(1,448,665)
University Hill Commercial District	4.03	597,500	4.03	640,284	4.03	655,812	-	15,528
Boulder Junction General Improvement District-Parking	-	10,022	-	433,519	0.03	465,678	0.03	32,159
Boulder Junction General Improvement District-TDM	-	101,770	-	175,717	0.03	188,314	0.03	12,597
Planning and Development Services		515,086						
<b>Total</b>	<b>46.50</b>	<b>\$ 10,045,108</b>	<b>46.50</b>	<b>\$ 12,592,905</b>	<b>49.00</b>	<b>\$ 11,485,087</b>	<b>2.50</b>	<b>\$ (1,107,818)</b>

Table 8-15: Downtown Commercial District Fund, 2017 Fund Financial

**DOWNTOWN COMMERCIAL DISTRICT FUND**

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	\$ 6,688,752	\$ 8,711,578	\$ 4,362,038	\$ 6,018,657	\$ 7,793,091	\$ 10,763,688	\$ 13,657,400	\$ 16,661,830
<b>Sources of Funds</b>								
Property/Owner Tax	\$ 1,165,837	\$ 1,244,641	\$ 1,268,334	\$ 1,293,701	\$ 1,319,575	\$ 1,345,966	\$ 1,372,886	\$ 1,400,344
Short Term Fees	2,496,447	1,855,625	1,895,625	1,911,875	1,928,288	1,944,864	1,961,607	1,978,516
Long Term Fees	3,101,748	3,309,960	3,770,520	3,770,520	3,921,341	3,921,341	4,078,194	4,078,194
Meterhood & Tokens	199,527	35,000	31,500	31,500	31,500	31,500	31,500	31,500
Interest	45,288	34,717	43,673	75,233	97,414	134,546	170,718	208,273
Rental Income	254,885	175,400	180,400	182,200	184,018	185,854	187,709	189,582
Miscellaneous	\$10,866	\$14,973	\$14,685	\$14,685	\$14,685	\$14,685	\$14,685	\$12,400
Transfers in Meters	1,525,000	1,575,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000
Transfer in for 1000 Walnut	135,590	193,103	82,500	57,332	68,252	40,007	51,221	62,022
10th/Walnut- other Revenue	13,639	39,938	39,938	40,741	41,149	41,560	41,976	42,395
<b>Total Sources of Funds</b>	<b>\$ 8,948,827</b>	<b>\$ 8,478,357</b>	<b>\$ 8,977,175</b>	<b>\$ 9,027,787</b>	<b>\$ 9,256,221</b>	<b>\$ 9,310,324</b>	<b>\$ 9,560,496</b>	<b>\$ 9,653,226</b>

<b>Uses of Funds</b>								
Operating:-								
Parking Operations	\$ 1,962,278	\$ 1,980,982	\$ 1,962,447	\$ 2,020,368	\$ 2,080,194	\$ 2,141,994	\$ 2,205,837	\$ 2,271,798
Major Maintenance/Improvements - Parking	613,023	605,800	528,200	250,000	250,000	250,000	250,000	250,000
Downtown & University Hill Management Division	971,678	1,185,527	1,243,497	1,283,330	1,324,559	1,367,235	1,411,411	1,457,144
Eco-Pass Program	853,012	992,944	1,026,912	1,047,450	1,068,399	1,089,767	1,111,563	1,133,794
Major Maintenance/Improvements - Downtown	179,980	235,500	275,083	275,083	275,083	275,083	275,083	275,083
PP 27	-	-	-	\$77,958	\$7,276	\$7,567	\$7,870	\$8,185
Sick/Vacation Accrual	-	12,555	12,555	13,057	13,579	14,123	14,688	15,275
Capital Replacement Reserve	165,675	165,675	165,675	165,675	165,675	165,675	165,675	165,675
Debt-								
Series 1998	1,016,920	1,021,498	1,021,037	1,028,450	-	-	-	-
Trinity Lutheran	27,806	4,100,739	-	-	-	-	-	-
Series 2003 (10th and Walnut)	819,301	821,088	817,023	818,743	822,416	821,429	824,809	827,468
Transfers-								
Cost Allocation	316,327	366,779	280,682	286,296	292,022	297,862	303,819	309,895
Carryover, Encumbrances and Adjustments	-	1,351,366	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 6,926,001</b>	<b>\$ 12,840,452</b>	<b>\$ 7,333,111</b>	<b>\$ 7,266,411</b>	<b>\$ 6,299,204</b>	<b>\$ 6,430,734</b>	<b>\$ 6,570,754</b>	<b>\$ 6,714,317</b>

Table 8-15: Downtown Commercial District Fund, 2017 Fund Financial (Cont'd)

**DOWNTOWN COMMERCIAL DISTRICT FUND**

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Less: Sick/Vacation Accrual Adjustment	\$ -	\$ (12,555)	\$ (12,555)	\$ (13,057)	\$ (13,579)	\$ (14,123)	\$ (14,688)	\$ (15,275)
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 8,711,578</b>	<b>\$ 4,362,038</b>	<b>\$ 6,018,657</b>	<b>\$ 7,793,091</b>	<b>\$ 10,763,688</b>	<b>\$ 13,657,400</b>	<b>\$ 16,661,830</b>	<b>\$ 19,616,015</b>
<b>Reserves</b>								
Designated Reserve	\$ 586,201	\$ 517,898	\$ 521,437	\$ 513,292	\$ 518,477	\$ 531,144	\$ 544,213	\$ 557,695
Pay Period 27 - 2013 Reserve	56,958	63,958	70,958	-	-	-	-	-
Sick and Vacation Liability Reserve	168,335	180,890	193,445	206,502	220,082	234,204	248,892	264,167
Reserve-CAGID 10th and Walnut Debt Service	285,089	-	-	-	-	-	-	-
<b>Total Reserves</b>	<b>\$ 1,096,583</b>	<b>\$ 762,746</b>	<b>\$ 785,840</b>	<b>\$ 719,794</b>	<b>\$ 738,558</b>	<b>\$ 765,349</b>	<b>\$ 793,105</b>	<b>\$ 821,862</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 7,614,995</b>	<b>\$ 3,599,292</b>	<b>\$ 5,232,817</b>	<b>\$ 7,073,297</b>	<b>\$ 10,025,130</b>	<b>\$ 12,892,052</b>	<b>\$ 15,868,725</b>	<b>\$ 18,794,152</b>

# City of Boulder

## Sales & Use Tax Revenue Report

### June 2016

Issued August 18, 2016

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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 June, 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](mailto: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 5.32%. 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	2.28%	74.99%
Business/Consumer Use Tax	17.14%	10.87%
Construction Use Tax	16.16%	11.25%
Motor Vehicle Use Tax	8.36%	2.89%
<b>Total Sales &amp; Use Tax</b>	<b>5.32%</b>	<b>100.00%</b>

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 up 7.07%. Further analysis of building permits showed one of the large permits included in the Boulder Junction area in prior reports was in fact right outside the area. Processes have been put into place to minimize the risk of this error happening again. Boulder Junction numbers were adjusted accordingly. Total Sales and Use Tax percentage change over 2015 is 4.39% when adjusted for Boulder Junction revenue. 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	2.28%	75.67%
Business/Consumer Use Tax	17.14%	10.97%
Construction Use Tax	7.07%	10.45%
Motor Vehicle Use Tax	8.36%	2.92%
<b>Total Sales &amp; Use Tax</b>	<b>4.39%</b>	<b>100.00%</b>

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	2.10%	74.78%
Business/Consumer Use Tax	16.91%	10.94%
Construction Use Tax	16.16%	11.36%
Motor Vehicle Use Tax	8.36%	2.92%
<b>Total Sales &amp; Use Tax</b>	<b>5.18%</b>	<b>100.00%</b>

### COMMUNITY, CULTURE AND SAFETY FACILITIES TAX

For June 2016 YTD, the Community, Culture and Safety Tax (an additional 0.30%, effective for 3 years beginning January 1, 2015) generated \$4,598,107. 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** – June YTD retail sales tax revenue was up 2.28% from that received in 2015. Retail sales tax started trending downward during the last half of 2015. Fortunately, Retail Sales Tax has been trending up for the last three months outperforming the same period in 2015.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
5.69%	(2.88%)	(2.80%)	1.94%	8.95%	3.63%						

**Food Stores** - YTD retail sales tax revenue for food stores was up by 2.36% 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%	0.13%						

Sales at **Eating Places** are both an important revenue source (Eating Places comprise approximately 12.47% 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 June 2016 YTD retail tax at Eating Places is up by 2.57%.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
5.95%	11.93%	(4.38%)	5.80%	(2.89%)	1.09%						

**Apparel Stores** - YTD retail sales were down by 0.39%. The fluctuation from January to February is attributed to the timing of receipts received in 2016 as compared to 2015. Several apparel stores showed declined sales from the same period last year. Staff will monitor this category as the year goes on.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
53.45%	(7.20%)	(0.50%)	(10.96%)	2.86%	(9.89%)						

**General Retail** sales are up by 2.14% 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%	7.54%						

**Public Utilities** (primarily retail sales tax on natural gas and electricity) are down by 8.41% YTD. Tax on Public Utilities comprises over 3% 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.

### 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:

<b>Total April YTD Marijuana Related Revenue</b>			
Medical marijuana:			
3.86% Sales/Use Tax	\$439,084		
Sub-total Medical marijuana revenue		\$439,084	
Recreational marijuana			
3.86% Base Sales/Use Tax	682,533		
3.50% Additional Sales/Use Tax	618,770		
5.00% Excise Tax	491,236		
State Share-back	264,325		
Sub-total Recreational Marijuana revenue		\$2,056,864	
<b>TOTAL MARIJUANA RELATED REVENUE</b>			\$2,495,948

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:

<b>Total April YTD "Incremental" Recreational Marijuana Related Revenue</b>		
3.50% Additional Sales/Use Tax	\$618,770	
5.00% Excise Tax	491,236	
State "Share-back"	264,325	
<b>TOTAL "INCREMENTAL" RECREATIONAL MARIJUANA REVENUE</b>		<b>\$1,374,331</b>

### Medical Marijuana Retail Sales Tax

Total June YTD retail sales tax revenue collected in this category is down by 17.29% 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. Staff is investigating why the sizable increase in June 2016 over June 2015.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
(57.20%)	(33.67%)	(3.11%)	(5.56%)	(13.18%)	38.42%						

### Recreational Marijuana Retail Sales Tax

Total June YTD retail sales tax revenue collected in this category is up by 19.10% 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%	2.30%						

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

**TABLE 4**

<b>2016 YTD RETAIL SALES TAX (% Change in Comparable YTD Collections)</b>	
<b>STRENGTHS:</b> <ul style="list-style-type: none"> <li>▪ Food Stores up by 2.36%</li> <li>▪ Eating Places up by 2.57%</li> <li>▪ Home Furnishings up by 3.37%</li> <li>▪ General Retail up by 2.14%</li> <li>▪ Building Material Retail up by 5.13%</li> <li>▪ Consumer Electronics up by 25.66%</li> <li>▪ Recreational Marijuana up by 19.10%</li> <li>▪ All Other up by 7.57%</li> <li>▪ North Broadway up by 4.59%</li> <li>▪ Downtown up by 13.61%</li> <li>▪ UHGID (the "hill") up by 0.31%</li> <li>▪ East Downtown up by 5.88%</li> <li>▪ N. Broadway Annex up by 2.67%</li> <li>▪ University of Colorado up by 4.48%</li> <li>▪ Basemar up by 4.80%</li> <li>▪ Table Mesa up by 3.91%</li> <li>▪ The Meadows up by 16.62%</li> <li>▪ All Other Boulder up by 3.95%</li> <li>▪ Boulder County up by 17.76%</li> <li>▪ Metro Denver up by 5.81%</li> <li>▪ Out of State up by 14.10%</li> <li>▪ Gunbarrel Commercial up by 12.99%</li> <li>▪ Pearl Street Mall up by 2.17%</li> </ul>	<b>WEAKNESSES:</b> <ul style="list-style-type: none"> <li>▪ Apparel Stores down by 0.39%</li> <li>▪ Transportation/Utilities down by 5.13%</li> <li>▪ Automotive Trade down by 2.66%</li> <li>▪ Computer Related Business down by 20.46%</li> <li>▪ Medical Marijuana down by 17.29%</li> <li>▪ Downtown Extension down by 2.55%</li> <li>▪ N. 28th St Commercial down by 1.32%</li> <li>▪ BVRC (excl 29th St) down by 0.71%</li> <li>▪ Twenty-Ninth St down by 0.99%</li> <li>▪ Gunbarrel Industrial down by 7.35%</li> <li>▪ Boulder Industrial down by 8.04%</li> </ul>

<b>2015 USE TAX (% Change in YTD Comparable Collections)</b>	
<b>STRENGTHS:</b> <ul style="list-style-type: none"> <li>▪ Construction Use Tax up by 16.16% (when adjusted to exclude dedicated Boulder Junction tax in both years, up by 7.07%)</li> <li>▪ Motor Vehicle Use Tax up by 8.36%</li> <li>▪ Business Use Tax up by 17.14%</li> </ul>	<b>WEAKNESSES</b>

### **BUSINESS USE TAX**

June YTD Business Use Tax is up by 17.14%. 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**

June YTD Motor Vehicle Use Tax is up by 8.36%, 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 16.16% YTD which includes Boulder Junction revenues. By reducing the Boulder Junction revenue from the total Construction Use Tax, Construction Use Tax is higher than 2015 receipts by 7.07%. 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**

June YTD Accommodation Tax revenue is up by 5.04% 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 10.76% 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**

June YTD Trash Tax receipts are up by 74.33%. On-going Trash Tax remittances are due on a quarterly basis. This increase is due to timing of receipts in 2015. The July 2016 Revenue Report will reflect a true comparison of Trash Tax receipts.

### **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 \$74,558. As of the date of this report, 266 Short Term Rental licenses have been issued.

Total Net Sales/Use Tax Receipts by Tax Category	JUNE YTD Actual			
	2015	2016	% Change	% of Total
Sales Tax	48,187,598	49,285,784	2.28%	74.99%
Business Use Tax	6,100,290	7,145,961	17.14%	10.87%
Construction Use Tax	6,364,510	7,392,751	16.16%	11.25%
Motor Vehicle	1,752,783	1,899,307	8.36%	2.89%
<b>Total Sales and Use Tax</b>	<b>62,405,180</b>	<b>65,723,804</b>	<b>5.32%</b>	<b>100.00%</b>

Total Net Sales/Use Tax Receipts by Industry Type	JUNE YTD Actual			
	2015	2016	% Change	% of Total
Food Stores	8,096,885	8,301,158	2.52%	12.63%
Eating Places	7,959,543	8,194,621	2.95%	12.47%
Apparel Stores	2,143,909	2,154,397	0.49%	3.28%
Home Furnishings	1,496,978	1,543,471	3.11%	2.35%
General Retail	11,856,173	14,567,655	22.87%	22.16%
Transportation/Utilities	4,415,002	4,114,672	-6.80%	6.26%
Automotive Trade	4,195,484	4,273,586	1.86%	6.50%
Building Material - Retail	2,054,716	2,155,674	4.91%	3.28%
Construction Sales / Use Tax	6,037,848	6,571,341	8.84%	10.00%
Consumer Electronics	1,198,721	1,458,935	21.71%	2.22%
Computer Related Business Sector	3,837,318	3,197,762	-16.67%	4.87%
Rec Marijuana	1,067,575	1,301,304	21.89%	1.98%
Medical Marijuana	556,018	439,084	-21.03%	0.67%
All Other	7,489,009	7,450,146	-0.52%	11.34%
<b>Total Sales and Use Tax</b>	<b>62,405,180</b>	<b>65,723,804</b>	<b>5.32%</b>	<b>100.00%</b>

Total Net Sales/Use Tax Receipts by Geographic Area	JUNE YTD Actual			
	2015	2016	% Change	% of Total
North Broadway	\$ 758,508	\$ 784,415	3.42%	1.08%
Downtown	\$ 4,729,558	\$ 6,358,181	34.43%	7.51%
Downtown Extension	\$ 395,455	\$ 416,069	5.21%	0.56%
UHGID (the "hill")	\$ 625,563	\$ 603,296	-3.56%	0.84%
East Downtown	\$ 409,358	\$ 1,252,463	205.96%	0.47%
N. 28th St Commercial	\$ 3,148,931	\$ 3,177,987	0.92%	3.61%
N. Broadway Annex	\$ 240,651	\$ 249,787	3.80%	0.28%
University of Colorado	\$ 490,967	\$ 896,317	82.56%	2.19%
Basemar	\$ 1,680,154	\$ 1,263,706	-24.79%	1.96%
BVRC-Boulder Valley Regional Center	\$ 12,074,718	\$ 13,074,690	8.28%	28.28%
29th Street	\$ 4,292,424	\$ 4,361,558	1.61%	7.48%
Table Mesa	\$ 1,372,171	\$ 1,453,692	5.94%	2.28%
The Meadows	\$ 542,355	\$ 603,512	11.28%	1.23%
All Other Boulder	\$ 4,684,613	\$ 4,165,824	-11.07%	6.25%
Boulder County	\$ 640,330	\$ 662,679	3.49%	0.64%
Metro Denver	\$ 4,233,726	\$ 2,448,618	-42.16%	2.14%
Colorado All Other	\$ 329,908	\$ 275,106	-16.61%	0.26%
Out of State	\$ 5,252,502	\$ 6,334,177	20.59%	8.00%
Airport	\$ 22,262	\$ 99,773	348.18%	0.08%
Gunbarrel Industrial	\$ 3,370,244	\$ 4,503,615	33.63%	5.27%
Gunbarrel Commercial	\$ 704,662	\$ 798,380	13.30%	1.06%
Pearl Street Mall	\$ 1,802,127	\$ 1,881,921	4.43%	2.27%
Boulder Industrial	\$ 5,990,071	\$ 5,504,123	-8.11%	8.46%
Unlicensed Receipts	\$ 231,484	\$ 219,302	-5.26%	0.00%
County Clerk	\$ 1,752,783	\$ 1,899,307	8.36%	2.96%
Public Utilities	\$ 2,629,653	\$ 2,435,307	-7.39%	4.83%
<b>Total Sales and Use Tax</b>	<b>62,405,180</b>	<b>65,723,804</b>	<b>5.32%</b>	<b>100.00%</b>

Miscellaneous Tax Statistics	JUNE YTD Actual		
	2015	2016	% Change
Food Service Tax	315,343	332,351	5.39%
Accommodations Tax	2,960,278	3,109,428	5.04%
Admissions Tax	306,991	273,956	-10.76%
Trash Tax	513,722	895,590	74.33%
Disposable Bag Fee	127,155	126,963	-0.15%
Rec Marijuana Excise Tax	493,223	491,236	-0.40%
Short-Term Rental Tax	-	74,558	n/a

**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		
JUNE YTD Actual				JUNE YTD Actual		
2015	2016	% Change		2015	2016	% Change
48,925	63,372	29.53%	Food Stores	8,047,960	8,237,787	2.36%
105,222	138,281	31.42%	Eating Places	7,854,321	8,056,340	2.57%
6,543	25,365	287.67%	Apparel Stores	2,137,367	2,129,032	-0.39%
10,998	7,463	-32.14%	Home Furnishings	1,485,980	1,536,008	3.37%
1,521,692	4,012,106	163.66%	General Retail	10,334,481	10,555,549	2.14%
226,915	141,450	-37.66%	Transportation/Utilities	4,188,087	3,973,223	-5.13%
1,792,972	1,935,075	7.93%	Automotive Trade	2,402,512	2,338,511	-2.66%
13,582	9,860	-27.40%	Building Material - Retail	2,041,135	2,145,813	5.13%
5,806,784	6,256,117	7.74%	Construction Sales / Use Tax	231,063	315,224	36.42%
64,440	33,570	-47.91%	Consumer Electronics	1,134,281	1,425,364	25.66%
2,481,381	2,119,201	-14.60%	Computer Related Business Sector	1,355,936	1,078,562	-20.46%
11,719	43,779	273.57%	Rec Marijuana	1,055,856	1,257,524	19.10%
34,214	7,484	-78.13%	Medical Marijuana	521,805	431,601	-17.29%
2,092,196	1,644,898	-21.38%	All Other	5,396,813	5,805,247	7.57%
<b>14,217,582</b>	<b>16,438,020</b>	<b>15.62%</b>	<b>Total Sales and Use Tax</b>	<b>48,187,598</b>	<b>49,285,784</b>	<b>2.28%</b>

USE TAX BY CATEGORY			Geographic Code	SALES TAX BY CATEGORY		
JUNE YTD Actual				JUNE YTD Actual		
2015	2016	% Change		2015	2016	% Change
61,445	55,337	-9.94%	North Broadway	697,063	729,078	4.59%
971,977	2,089,200	114.94%	Downtown	3,757,581	4,268,981	13.61%
-906	29,796	-3388.74%	Downtown Extension	396,361	386,273	-2.55%
28,309	4,175	-85.25%	UHGD (the "hill")	597,254	599,121	0.31%
50,318	872,318	1633.61%	East Downtown	359,040	380,145	5.88%
71,007	140,666	98.10%	N. 28th St Commercial	3,077,924	3,037,321	-1.32%
5,015	7,863	56.79%	N. Broadway Annex	235,637	241,924	2.67%
1,653	385,105	23197.34%	University of Colorado	489,314	511,212	4.48%
563,620	93,543	-83.40%	Basemar	1,116,534	1,170,163	4.80%
355,468	1,439,109	304.85%	BVRC-Boulder Valley Regional Center	11,719,251	11,635,581	-0.71%
32,429	143,667	343.02%	29th Street	4,259,995	4,217,891	-0.99%
14,561	42,932	194.84%	Table Mesa	1,357,611	1,410,760	3.91%
34,109	10,796	-68.35%	The Meadows	508,246	592,716	16.62%
2,639,567	2,039,969	-22.72%	All Other Boulder	2,045,046	2,125,854	3.95%
144,451	78,725	-45.50%	Boulder County	495,878	583,954	17.76%
2,435,530	545,881	-77.59%	Metro Denver	1,798,195	1,902,738	5.81%
47,377	52,780	11.40%	Colorado All Other	282,530	222,326	-21.31%
88,096	441,575	401.24%	Out of State	5,164,406	5,892,602	14.10%
872	78,097	8856.08%	Airport	21,390	21,676	1.34%
2,829,978	4,003,084	41.45%	Gunbarrel Industrial	540,266	500,531	-7.35%
3,465	6,120	76.62%	Gunbarrel Commercial	701,197	792,260	12.99%
23,038	64,220	178.76%	Pearl Street Mall	1,779,090	1,817,701	2.17%
1,975,579	1,812,413	-8.26%	Boulder Industrial	4,014,492	3,691,710	-8.04%
38,463	41,184	7.07%	Unlicensed Receipts	193,020	178,119	-7.72%
1,752,783	1,899,307	8.36%	County Clerk	0	0	
49,376	60,159	21.84%	Public Utilities	2,580,277	2,375,148	-7.95%
<b>14,217,582</b>	<b>16,438,020</b>	<b>15.62%</b>	<b>Total Sales and Use Tax</b>	<b>48,187,598</b>	<b>49,285,784</b>	<b>2.28%</b>



## COMMERCIAL AND RESIDENTIAL MALL POLICE CALL STATISTICS

MONTH	Assault		Auto Theft		Burglary		Crim. Mis.		Crim. Tres.		Disturbance		Domestic		Drunk		DUI		Felony Menacing		Fight	
	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
January	1	3					4	3	2		24	23	1	1	10	18	3	5				
February	2	1					4	4	1	2	19	27	1	4	9		3	9				
March	5	5			1	1	6	8	1		30	25	3	1	5	12		6				
April	2						4				15		1		11							
May	5	6					3	3	1		20	15	3	3	8	10	3	3				
June	3						7		2		22		3		12		3					
July																						
August	3	2					9	6	2	1	25	37	2	3	5	13	2					
September		3						2				30		1	8							
October		4						3				28		5	4		1					
November		2				2		4		1		21		1	18		2					
December		4								1		22			8							
MONTH	Fireworks		Hang Ups		Harassment		Indec. Exp.		Liq. Law Vio.		Littering		Loitering		Narcotics		Noise		Open Door		Party	
	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
January			1	8	3	3		1					7	10	6	1				1		
February			7	11	9	8							5	11	3	4			2			
March			7	3	4	8	2						12	8	10	4			1			
April			5		6		1		1				10		7				1			
May			9	6	11	7	1		2	2			15	21	3	7			1			
June			11		4		2						10		4				3			
July																						
August			5	13	8	10	3	1					12	8	13	3				1		
September				8		2		2		10				6		10						
October				7		7		1						3		2				1		
November				3		2								7		7				3		
December				5		6				2				9		10				2		
MONTH	Prowler		Robbery		Sex Assault		Shoplifting		Shots		Stabbing		Suicide		Suspicious		Theft		Trespass		Weapon	
	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
January					2										2	2	19	15				
February						1									5	1	9	18				
March					1	1									1	2	13	22				
April															4		25					
May	1				2										6	2	19	19				
June			1												5		37					
July																						
August			1		2										4	3	30	32				
September																4		31				
October						1										2		16				
November						1										2		22				
December						1										2		21				

## Opened in 2016

Business			Open Date	Notes
Colorado Limited	1428	Pearl	January-16	replaces Trattoria on Pearl
Kilwins	1430	Pearl	January-16	replaces Trattoria on Pearl
Crossroads Trading	1545	Pearl	January-16	replaces Boulder Army Store
Arcana	905	Walnut	February-16	new space
Via Perla	901	Pearl	March-16	new space
Fresh Produce	1219	Pearl	April-16	replaces Penzeys
Clothes Pony	1909	9th	April-16	replaces Clutter
World of Beer	921	Pearl	May-16	replaces Bacaro
Adorned	1909	9th	May-16	replaces Clutter
Community Bank	2045	Bdwy	June-16	replaces Design within Reach
RedFox	1218	Pearl	Jul-16	replaces Fresh Produce
T Bar	1911	11th	Jul-16	
Alpine Modern	1048	Pearl	Aug-16	Pearl West
Eureka!	1048	Pearl	Sep-16	Pearl West
John Attencio	1048	Pearl	Sep-16	Pearl West

## Closed in 2016

Business			Close Date	Notes
Design within Reach	2049	Bdwy	January-16	replaced by Community Banks
Penzeys Spices	1219	Pearl	February-16	replaced by Fresh Produce
Alpine Modern	2037	13th	June-16	moving to Pearl West building
Firefly Garden	1211	Pearl	June-16	
Pitaya	1211a	Pearl	July-16	

## Future

Business			Open Date	Notes
Capital One Bank	1247	Pearl	Late 2016	replaces Boulder Café
Basecamp Boulder	2020	Arapah	Summer 2016	replacing Quality Inn
Galvanize	Pearl	West	Fall 2016	
Le Pops	Pearl	West	Fall 2016	
Fjallraven	Pearl	West	Fall 2016	
Bartaco	Pearl	West		
Rapha	1815	Pearl		replacing Vilona Gallery