



UNIVERSITY HILL COMMERCIAL AREA MANAGEMENT COMMISSION

October 26, 2016

4:00 – 6:00 p.m.

1777 West Conference Room, 1777 Broadway

AGENDA

4:00 p.m.	Roll Call	Staff
4:00-4:05	Approval of the September 15, 2016 Meeting Minutes	Board
4:05-4:10	Public Comment	
4:10-4:20	Update on Hill Commercial Area Police Programs	Boulder Police Department
4:20-5:20	District Access Discussion <ul style="list-style-type: none">HOP Refresh UpdateUHGID Bike Parking Assessment	Natalie Stiffler David Kemp
5:20-5:30	Matters from Staff	
5:30-5:40	Matters from Commissioners <ul style="list-style-type: none">Election of Chair/Vice Chair	Board
5:40-5:50	Action Summary <ul style="list-style-type: none">Items from September 15th Meeting	Staff
5:50-6:00	Action Items	Staff
6:00 p.m.	Adjourn	

Attachments: Updated City of Boulder Community Profile;
January – September 2016 Quarterly Financials
Sales and Use Tax Revenue Report – July 2016
“The Value of Parking” Meeting Notes

Commission Members

Dakota Soifer, Chair
Term ends: 2019

Cheryl Liguori, Vice Chair
Term ends: 2017

Karen Gall
Term ends: 2018

Robin Luff
First Term: 2021

Lisa Nelson
Term ends: 2020

2016 Commission Priorities

1. Support the proposed Hill hotel project
2. Enhance district accessibility
3. Promote community engagement

Upcoming Meetings

November 30, 2016
December 28, 2016

Staff Liaison

Sarah Wiebenson, Hill Community Development Coordinator
wiebensons@bouldercolorado.gov

UHCAMC Charter

The University Hill Commercial Area Management Commission (UHCAMC) is appointed by the Boulder City Council under B.M.C. Section 2-3-20 to advise on parking and related improvements in the University Hill General Improvement District (UHGID). The five members must consist of three district property owners and two at-large members. All must be residents of the City of Boulder.

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

NAME OF BOARD/COMMISSION: UNIVERSITY HILL COMMERCIAL AREA
MANAGEMENT COMMISSION

NAME/TELEPHONE OF PERSON PREPARING SUMMARY: Ruth Weiss – 303-413-7318
NAMES OF MEMBERS, STAFF, AND INVITED GUESTS PRESENT:

BOARD MEMBERS: SOIFER, LIGUORI, NELSON (left at 5:55 pm), GALL, LUFF (arrived 4:55 pm)

STAFF: WEISS, CONNELLY, JOBERT, WIEBENSON, JASON FELL, CHERESE MONTGOMERY

GUESTS: Toula Georgakopoulos – Taco Junkie; Jennifer Dzumba, Jake Hiersteiner – Z2 Entertainment; Bill Elwood; Mark Heinritz – the Sink; Nancy Blackwood – UHNA; John Pavelich- Hill Property Owner; Casey Schneider, Hill Property Owner; Mary Taylor and Darren Durous – Russell + Mills Design Studios

TYPE OF MEETING: Regular Meeting September 15, 2016

AGENDA ITEM 1 – Roll Call: Meeting was called to order at 4:03 p.m.

AGENDA ITEM 2 – Approval of the June 16, 2016 Meeting Minutes (see Action Item below).

AGENDA ITEM 3 – Public Comment: Heinritz said comments were on track.

AGENDA ITEM 4 – Discussion with Council Member Jane Burton: Commissioners introduced themselves to Burton. Burton gave a brief description of her presence at the meeting and commissioners gave feedback regarding their perception of interaction with council. Burton mentioned the support of council for the hill hotel and hill projects. Soifer questioned Burton on how to engage CU with the hill. Burton questioned funding for the district and asked commissioners about what should be focused. Liguori replied housing; Soifer transients. Burton would like meet with city housing and CU off campus housing people meet to discuss. Nelson mentioned Susan Stafford at CU. Liguori said that Boulder Community Health, the University and county resources should be sitting at the same table to discuss. Burton said that the city and CU has a good relationship but more needs to be done. Liguori concurred. Nelson mentioned a broader stakeholder investment. CU/City Oversight meetings were discussed. Burton asked if the commission would like a speaking role in council meetings when the Hill is on the agenda. Commissioners agreed.

AGENDA ITEM 5 – Update on Hill Area Police Programs: No participation.

AGENDA ITEM 6 – Event Street Design: Presentation and Design – Russell + Mills Design Studio: Wiebenson said there were three accepted proposals for the event street and mentioned an open house which took place in the spring. City staff perspective has been given and vetted. The final design will be presented. Fell said there was a lot of public process for this project and he gave some historical background. Fell continued that everything will be redesigned and the road will remain open, and looking for wider sidewalks. There will be more sense of location and a consultant has put the graphics together. Taylor and Durous, landscape architects, have been working on designs and three designs were presented to the commission. Taylor gave a presentation of the three designs and details on each. Option A: Living Streets, Option B: Garden Rooms and Option C: Functional Street. Space needed was obtained by the elimination of 4 parking

spaces. Elements and products were discussed. Soifer commented that the barrier is great but the police and zoning need to determine if it is adequate. Fell said that operationally the car in the graphic would only go one way. Soifer also suggested review by the fire department. Fell mentioned that they have already met with them. Banner placement was discussed. Two removal bollards were mentioned along with Tivoli lighting. Soifer commented to use LED and to be economical with maintenance. Liguori questioned up lighting. Dark sky was mentioned. Heinritz questioned how the lights were suspended and street signage. Fell said the angle points would be street light poles installed with the project and there would not be any special signage. Kiosk is part of the gateway monument and would display the events on the hill. Stage would be a temporary installation. The functionality of the design was discussed. Soifer offered it was nice and mentioned the hotel being built and the alley way would be used by them. Wiebenson said that an alley master plan is currently being done by the city. Materials and features were presented. Irrigation was mentioned. Trees were discussed and those that are ash are being removed. Leveling the zone will need to occur. Taylor said grading is a challenge and it is steep in some spots and needs to be ADA compliant. Soifer suggested a sun shade option. Schneider commented on his use of shades and he was able to integrate it into light poles. Soifer questioned if bike parking has been addressed. Wiebenson said that this space is so small that bike parking areas are being investigated.

Taylor discussed the travel lane and the steps that go into it, more functional than what is currently in. Liguori questioned the loading zone. Fell said that the loading zone issue still needs to be addressed. Luff questioned if other colleges were examined for a similar project to this one. Wiebenson mentioned that the city lights should be similar to the residential lighting poles. Soifer said that unique lighting is not necessary.

Design feedback was sought. Liguori suggested some barrier to the parking and trash receptacle area. Heinritz offered that are we building a \$2million dollar homeless shelter and how to deal with it should be incorporated into the plan. Liguori suggested a small sound system. Hiersteiner suggested have some amplification for events. Georgakopoulos mentioned the trash receptacles and its separation of items along with being bear proof.

AGENDA ITEM 7 – Public Hearing and Consideration of a Motion to Recommend to City Council the Community Vitality 2017 Draft Budget:

Jobert discussed the details of this years' budget process. Everything in the budget is flat and must look at reallocating to move funds around. The Master Plan is a directive as well as living wage. There are no changes in the parking revenue and no increase in funding for 2017. Gall asked about privatizing maintenance and it is not possible in the budget, per Jobert. Jobert added that this is just the budget for the commercial area. Wiebenson said the property owners are having a meeting at the end of the month and she will be bringing these items to them. Jobert said that the budget is conservative. Revenues were discussed. Jobert will get numbers to show the bump in revenue. Liguori attended 4 property owner meetings and quite a few property owners attended today, talking about ways to fund the commercial district. Nelson motioned to recommend to city council the Community Vitality 2017 Draft Budget. Gall seconded and all commissioners were in favor. The motion passed 5- 0.

AGENDA ITEM 8 – Matters from Commissioners:

Wiebenson discussed moving the commission meeting time and said there is difficulty with room changes and dates. There is one Monday option and one Wednesday option. The fourth Wednesday of the month, is preferred time for the meeting. 10/26 is good. Wiebenson distributed the HOT team sheet to the commission. Discussion continued with Boulder residents who live outdoors that are looking for resources to get off the street and travelers who are a different definition. Foot patrol is helping with getting them to move along and it is helpful for retailers to call dispatch. Trujillo wants to attend commission meetings to hear how things are doing. Smith mentioned the Parking Priding Practitioners Panel on 9/28 and continued with the items of discussion for the meeting. Smith will have more information coming out soon.

AGENDA ITEM 9 – Action Summary:

- How agendas and meetings are organized. Call outs will be topic based.

- Police would like to attend to hear from the commission.
- There is support for the hotel.
- Focus of the next meeting will be on accessibility.
- Liguori would like ADA accessibility addressed.
- Grading of the event street. Schneider mentioned the event space in LA and its simplistic structure. Liguori questioned who is going to program events for the street?
- Specifically invited to CU Oversight Meeting- January?
- UHCAMC to have a voice for council on issues.
- Meet with the student impact group and CU on housing off campus and their role in the commercial area.
- Schneider and the CU Hill parking lot discussed.
- Commissioners: Be in touch with your council members and drum to them about the hotel in hill., and have them focus on the 2016 priorities.
- Community engagement and how do messages get out?
- Luff wants to engage CU on the hill since students prefer to go to Pearl Street.
- Schneider mentioned that there needs to be different tenant base.
- Event street feedback sought.

Meeting adjourned at 6:09 p.m.

ACTION ITEMS:

MOTION: Liguori motioned to approve the June 16, 2016 meeting minutes. Nelson seconded the motion and it passed 4 – 0 (Luff absent).

Nelson motioned to recommend to city council the Community Vitality 2017 Draft Budget. Gall seconded and all commissioners were in favor. The motion passed 5-0.

FUTURE MEETINGS:

October 26, 2016

1777 West Conference Room

Regular Meeting

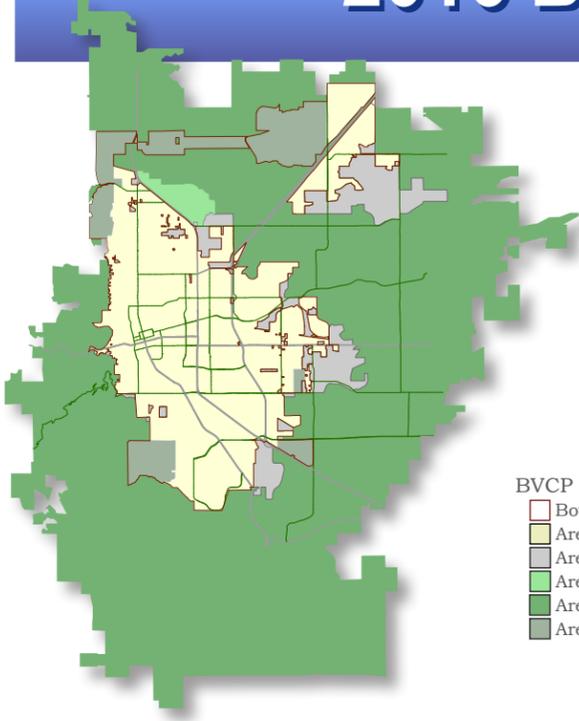
APPROVED BY:

UNIVERSITY HILL COMMERCIAL AREA
MANAGEMENT COMMISSION

Attest:
Ruth Weiss, Secretary

Dakota Soifer, Chair

2016 Boulder Community Profile



25.8

City Square Miles

71

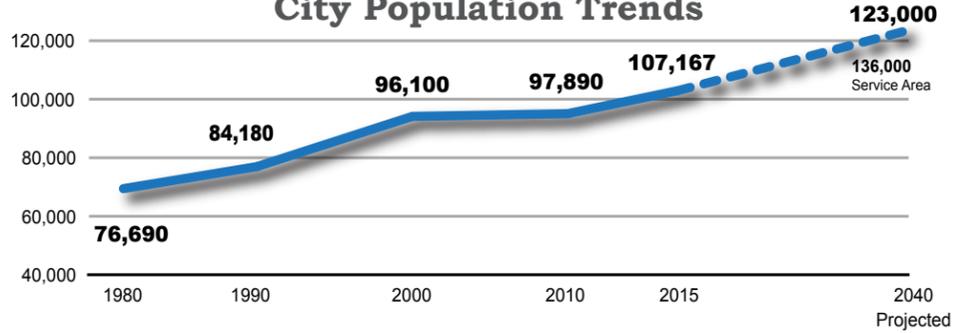
City Open Space Square Miles¹

107,167

City Population²
119,199 Service Area Population

BVCP Planning Areas
 □ Boulder City Limits
 □ Area I
 □ Area II Service Area³
 □ Area III Planning Reserve
 □ Area III Rural Preservation Area
 □ Area III Annexed

City Population Trends



45,422

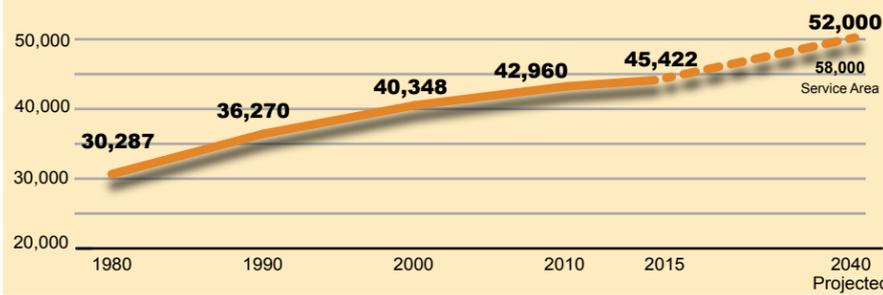
Housing Units²

51,132 Service Area Housing Units

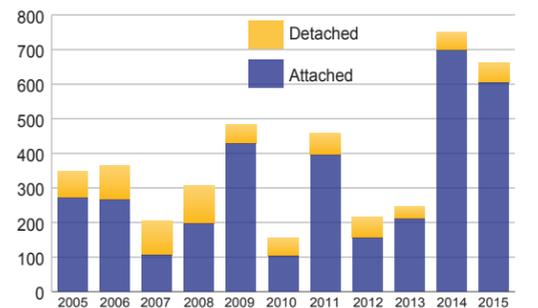
Rental vs Owner Occupied Housing Units⁵



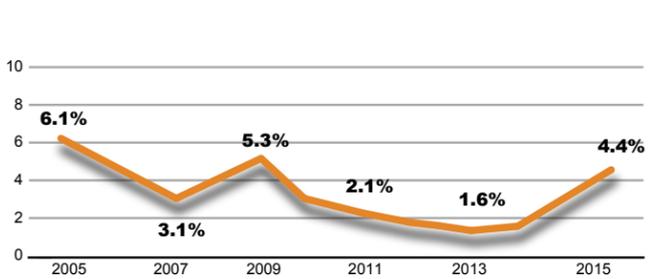
Total City Housing Units⁴



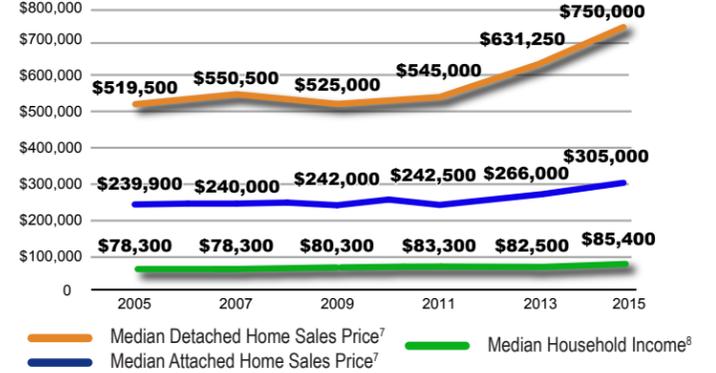
New Housing Units Completed⁴



Residential Rental Vacancy Rates⁶



Housing Costs & Incomes

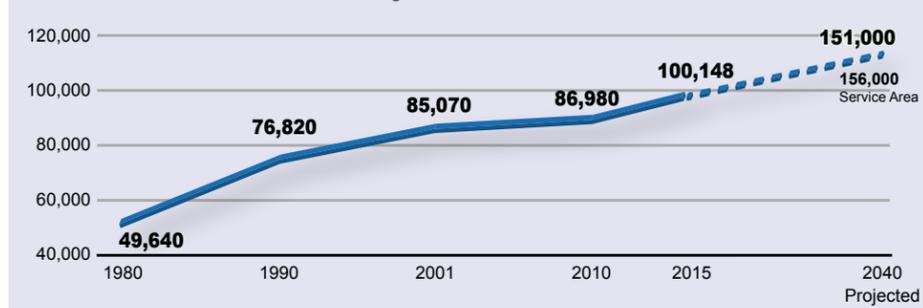


100,148

Jobs²

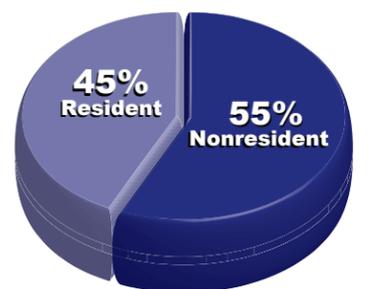
104,263 Service Area Jobs

City Job Trends



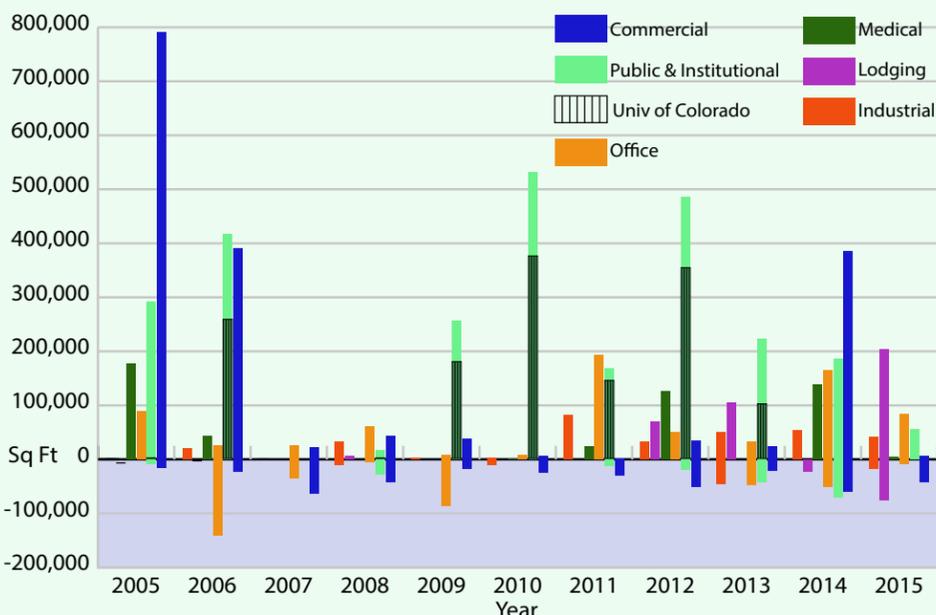
Boulder Employee Commuting Pattern Estimates²

(of the 100,148 jobs in Boulder)

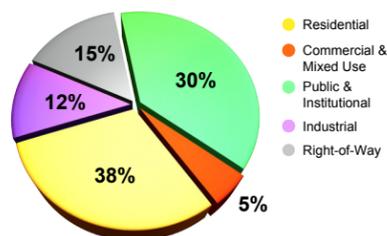


2005-2015 Non-Residential Square Footage Trends

Gross New and Demolished Non-Residential Square Footage 2005 - 2015²



Land Area by Zoning²



Vacancy Rate⁹

Retail	1.9%
Office	4.4%
Warehouse	2.5%
R&D/Flex	4.6%

Top 10 Employers (2015)

(listed in alphabetical order)

- Ball Aerospace
- Boulder Community Hospital
- Boulder County
- Boulder Valley School District
- City of Boulder
- Covidien
- IBM
- Micro-Motion
- UCAR/NCAR
- University of Colorado Boulder

Footnotes:

- All numbers are through 12/31/15 unless otherwise noted. The reverse page of this document provides more background & sources.
- 1. City of Boulder Open Space and Mountain Parks
- 2. 2015 Estimate, City of Boulder Dept of Planning, Housing and Sustainability. See reverse page for more details. Job estimates for City includes Area I & Area III Annexations. Population and job estimates are rounded numbers.
- 3. Area I & II = Service Area
- 4. Based on number of Certificates of Occupancy issued for new housing units in the City of Boulder as of 12/31/15.
- 5. 2014 American Community Survey (ACS)
- 6. Apartment Association of Metro Denver Vacancy and Rent Report. Reflects average of city and university subareas.
- 7. Information Real Estate Services, Boulder Area Realtors Association. Sale prices are for the city of Boulder.
- 8. Housing Division, Area Median Income (AMI) data (3-person household). AMI data is for the Boulder County MSA.
- 9. Source Boulder Economic Council - Market Profile 2016.

BVCP Planning Areas

- To manage growth and provide urban services efficiently, the Boulder Valley Comprehensive Plan designates three areas for long term planning:
- 1. Area I: Land within city limits, provided with urban services.
- 2. Area II: Unincorporated land in Boulder County, eligible for annexation and provision of urban services within the 15 year planning period of the BVCP.
- 3. Area III: Unincorporated land in Boulder County outside the Service Area, intended to remain rural in character.

2016 Profile Background Information

Changes from 2015 Community Profile

- Population Increased by 2034** – The city added an estimated 2,034 residents in 2015, or a 1.9% increase from 2014. The *Boulder Valley Comprehensive Plan – 2015 Housing Unit, Population, and Employment Estimates and Projections Methodology* provides more detail on how the city estimates current and future population. Note that the city’s population estimates include both housing units and group quarters populations (e.g., dormitories, sororities and fraternities, jail, skilled nursing facilities, and group home shelters)
- Housing Units Increased by 1.56%**. The city gained 648 housing units in 2015. Note that the housing unit estimates are net figures and account for demolished housing units. The *Boulder Valley Comprehensive Plan – 2015 Housing Unit, Population, and Employment Estimates and Projections Methodology* provides more detail on how the city estimates the number of housing units.
- Housing Costs Increased** - City of Boulder median detached and attached home sales prices increased from 2013-2015 at a rate of 19% for detached homes and 15% for attached homes. Median household income for Boulder County increased by 4% from 2013-2015
- Employment Estimates Decreased Due to a Revised Methodology** - As part of the 2015 BVCP Major Update, the city worked with the University of Colorado Leeds School of Business to revise its employment estimates methodology to more accurately account for jobs located in the city. The *Boulder Valley Comprehensive Plan – 2015 Housing Unit, Population, and Employment Estimates and Projections Methodology* provides more detail on this new methodology, and how it compares to previous methodologies and employment estimates. The 2016 Community Profile reflects the “backcasted” employment numbers going back to 2001.
- Nonresidential Vacancy Rates Went Down** – The vacancy rates for all nonresidential categories the city reports in the Community Profile went down.
- Nonresidential Land Use Categories Changed** – the categories for Non-Residential Square Footage Trends changed in 2016. The purpose of the changes were to 1) address a need for more nuanced data by land use type; and 2) better define each land use category using and already established framework. The Nonresidential Square Footage Source and Methodology section below summarizes the categories in more detail.
- Nonresidential Square Footage** - The city gained (net and gross) new nonresidential square footage at a lower rate than the average annual gain over the last ten years when new University of Colorado square footage is excluded (see discussion of CU square footage in section below). The city has averaged about 775,000 gross new square feet of nonresidential and about 600,000 net new square feet of nonresidential each year from 2005-2015, while in 2015 the city gained about 400,000 square feet of gross new and 250,000 square feet of net new when demolitions are accounted for when CU’s approximately 775,000 square feet are excluded from the overall nonresidential square footage count.

Commuting Estimates

The City of Boulder commuting estimates are a labor force driven estimate, using a mixture of federal and local data sources, and a set of local and state assumptions and factors.

The analysis begins with the estimated number of households in the city and develops a resident labor force estimate (the population of workers in the city) using a factor of 1.3 workers per household (State Department of Labor estimate).

The city then uses the resident labor force estimate coupled with the current [Community Survey](#) (Table: 71 Question 24) results for the percent of Boulder residents that also work in Boulder. The 2014 Community Survey showed that 81% of Boulder residents also work in Boulder, or the resident labor force.

The number of Boulder residents that also work in Boulder is then subtracted from the total employment estimate to arrive at the estimated nonresident employees, or commuters.

The [2013 State of the System Report](#) provides additional information on commuter and outcommuter estimates (see Figures ES-9, 3-6).

Residential Rental Vacancy Rate Source and Methodology

The residential vacancy rate from the Apartment Association of Metro Denver’s Apartment Vacancy and Rent Report for the city and university subareas. Pages I-7 and I-8 of that report set forth the sources and methodology for these numbers that are based on survey information. The 2016 Community Profile reports a 4.4% residential rental vacancy rate that is the average of Quarters 1-4 for the city and university subareas

Updated 10-3-2016

Nonresidential Square Footage Source and Methodology

Nonresidential Analysis Methodology

The city’s uses the Planning and Development Services database of building permits to identify nonresidential square footage trends by:

1. Compiling a database of all issued nonresidential building permits that resulted in new square footage;
2. Compiling a database of all issued demolition permits that resulted in a loss of nonresidential square footage;
3. Assigning a land use category to each permit that either resulted in a gain or loss of nonresidential square footage; and
4. Summarizing gross new and demolished nonresidential square footage by land use category.

Nonresidential Analysis Land Use Categories

For the 2016 Community Profile, the city used nonresidential land use categories that are defined in the Institute of Transportation Engineers (ITE) Trip Generation Manual, 9th Edition. The city uses this manual to evaluate land uses based on how many automobile trips are generated. The table below summarizes each of the land uses as used in the 2016 Community Profile.

ITE Code(s)	Community Profile Nonresidential Land Use Category	Institute of Transportation Engineers (ITE) Definition
800-899; 900-999	Commercial	Includes multiple related categories with different definitions in the Retail, Restaurant, and Service Categories. See ITE manual for definitions of each.
700-799	Office	710 General Office Building: A general office building houses multiple tenants; it is a location where affairs of businesses, commercial or industrial organizations, or professional persons or firms are conducted. An office building or buildings may contain a mixture of tenants including professional services, insurance companies, investment brokers, and tenants services, such as a bank or savings and loan institution, a restaurant or cafeteria and service retail facilities.
110-149; 151-199	Industrial	110 Light Industrial: Light industrial facilities are free-standing facilities devoted to a single use. The facilities have an emphasis on activities other than manufacturing and typically have minimal office space. Typical light industrial activities include printing, material testing and assembly of data processing equipment. 140 Manufacturing: Manufacturing facilities are areas where the primary activity is the conversion of raw materials or parts into finished products. Size and type of activity may vary substantially from one facility to another. In addition to the production of goods, manufacturing facilities generally also have office, warehouse, research and associated functions.
150	Warehousing	150 Warehouses are primarily devoted to the storage of materials, but they may also include office and maintenance areas.
500-599	Public and Institutional	Includes multiple related categories with different definitions. See ITE manual for definitions of each. (examples include schools, places of worship, and government uses, but does not include hospitals)
600-699	Medical	Includes multiple related categories with different definitions. See ITE manual for definitions of each (examples include a Hospital, Nursing Home, Clinic, or Animal Hospital/Veterinary Clinic)
300-399	Lodging	310 Hotel: Hotels are places of lodging that provide sleeping accommodations and supporting facilities such as restaurants, cocktail lounges, meeting and banquet rooms or convention facilities, limited recreational facilities (pool, fitness room), and/or other retail and service shops.

Other Nonresidential Square Footage Notes:

- ☒ Only new nonresidential square footage and demolished square footage for enclosed buildings are included (e.g., canopies, awnings, underground storage tanks, telecommunications towers, etc. are excluded).
- ☒ University of Colorado new square footage (source: CU Planning, Design & Construction April 2016). CU demolition square footage is currently unavailable. 2005-2015 CU gross new square footage is approximately 2.6 million sq ft, or 22% of the city’s gross new public and institutional square footage for this period.
- ☒ Boulder Valley School District new square footage combined from 2005-2015 (source: BVSD August 2015).
- ☒ The city does not have data on federal facilities, so the “Public and Institutional” land use category does not include any federal facilities.

Major projects that impacted the new nonresidential square footage numbers in 2015 (as reported in the 2016 Community Profile) include:

- ☒ A 200,000 square foot parking garage to serve the Embassy Suites, Hilton, and office building at 1725 28th Street
- ☒ A 62,000 square foot office building at 4740 Pearl Street
- ☒ A 50,000 square foot Boulder Jewish Community Center

M E M O R A N D U M

TO: UHCAMC Advisory Committee
Molly Winter - Executive Director

FROM: Donna Jobert, Financial Manager

SUBJECT: PRELIMINARY Jan-Sept 2016 Revenue and Expenses

DATE: October 18, 2016

Shown below is a preliminary summary of 2016 revenues and expenditures. The 2016 budget and 2015 actuals are shown for comparative purposes.

Overall revenues are 80% of total budget collected and are up \$4,580 when compared with 2015.
Meter revenues for on-street meters are near budget to date. They are slightly above last years revenue.
Meter revenue for the 14th St lot is over budget and \$6,502 above last year at this same time.
Meter revenue for the Pleasant St lot is over budget yet \$1,828 less than last year at this same time.
Permit revenue for the Pleasant Lot is above budget and above last year at the same time.
This is due to a permit rate increase in 2015.

Overall expenditures in 2016 equal 67.2% of budgeted expenses and down \$1,923 compared with 2015.

The most significant variance is for parts/repair for the pay stations on the hill.

Reserve payments of 15,011 and 9,000 have not yet been entered for 2016

Personnel differences are due to the addition of a deputy director and maintenance supervisor

Marketing/econ vitality expenses in 2016 include sponsorship of Hill Boulder events \$7000, sponsorship of Bicycle \$1500 and Parking 101 educational ad in the CU student date book.\$1500

Cost allocation (amount UHGID pays the City GF for services) increased over 2015.

The revenue trends are slightly better than previous years.

UHCAMC Revenues and Expenditures - Jan-Sept 16

Revenues	Jan-Sept 16 Revenue Collected	2016 Approved Budget	% Collected	Jan-Sept 15 Revenue Collected	2015-2016 \$ Difference	2015-2016 % Difference
Taxes	\$ 32,994	\$ 34,638	95.3%	\$ 30,825	\$ 2,168	7.0%
Street Meters	326,043	425,000	76.7%	323,284	2,759	0.9%
Returned to GF	(7,293)			(4,534)	(2,759)	60.9%
14th Street Lot meters	58,826	55,000	107.0%	52,324	6,502	12.4%
14th St Lot permits	2,220	3,700	60.0%	2,970	(750)	-25.2%
Pleasant Lot meters	17,876	15,000	119.2%	19,704	(1,828)	-9.3%
Pleasant Lot permits	33,017	44,400	74.4%	31,310	1,707	5.5%
Tokens	10	500	1.9%	10	-	-
Meterhoods	6,475	7,500	86.3%	8,353	(1,878)	-22.5%
Miscellaneous revenues	5	0	-	0	5	
Interest	3,649	5,903	61.8%	4,996	(1,347)	-27.0%
TOTAL	\$ 473,822	\$ 591,641	80.1%	\$ 469,242	\$ 4,580	1.0%

Expenditures	Jan-Sept 16 Expense	2016 Budget	% Expended	Jan-Sept 15 Expense	2015-2016 \$ Difference	2015-2016 % Difference
Parking Svcs Personnel	\$ 129,883	\$ 172,790	75.2%	\$ 112,154	\$ 17,730	15.8%
Parking Svcs Non-personnel	103,502	138,904	74.5%	123,885	(20,383)	-16.5%
Pay Station Replacement Reserve	-	15,011	0.0%	15,011	(15,011)	-
Vac/Sick Liability Adjustment	-	2,323	0.0%	-	-	-
DUHMD Personnel	105,153	153,168	68.7%	82,665	22,487	27.2%
DUHMD Non-personnel	16,131	32,111	50.2%	25,142	(9,011)	-35.8%
Studies	29,352	58,263	50.4%	26,100	3,252	12.5%
Economic Vitality - Mktg/Parking Studies	9,400	10,000	94.0%	8,188	1,212	14.8%
Eco-Pass Prog.	-	675	0.0%	-	-	-
Cost Allocation/Benefit fund	46,504	62,005	75.0%	39,703	6,801	17.1%
Capital Replacement Reserve	-	9,000	0.0%	9,000	(9,000)	-
Encumbered-studies	-	-	-	-	-	-
TOTAL	\$ 439,925	\$ 654,250	67.2%	\$ 441,848	\$ (1,923)	-0.4%

City of Boulder

Sales & Use Tax Revenue Report

July 2016

Issued September 12, 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 July, 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 7.22%. 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	2.90%	74.93%
Business/Consumer Use Tax	23.81%	10.88%
Construction Use Tax	25.99%	11.33%
Motor Vehicle Use Tax	7.24%	2.86%
Total Sales & Use Tax	7.22%	100.00%

Actual Sales and Use Tax Revenue includes revenue received from audits and new businesses within the City. If one-time revenues and new business revenues were excluded from total sales/use revenues, then Sales Tax would be up 0.56% and Business/Consumer Use Tax would be down 3.55% over the same period last year. Total Sales & Use Tax change year to date would be up by 2.81% over 2015.

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 2 is presented to illustrate sales and use tax revenue excluding the incremental revenue of 3.5% from the sale of recreational marijuana.

TABLE 2
**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	2.73%	74.72%
Business/Consumer Use Tax	23.53%	10.95%
Construction Use Tax	25.99%	11.44%
Motor Vehicle Use Tax	7.24%	2.89%
Total Sales & Use Tax	7.10%	100.00%

COMMUNITY, CULTURE AND SAFETY FACILITIES TAX

For 2016 YTD, the Community, Culture and Safety Tax (an additional 0.30%, effective for 3 years beginning January 1, 2015) generated \$5,334,233. 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 – 2016 YTD retail sales tax revenue was up 2.90% 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 four 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%	6.56%					

Food Stores – 2016 YTD retail sales tax revenue for food stores was up by 2.18% 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%	1.10%					

Sales at **Eating Places** are both an important revenue source (Eating Places comprise approximately 12.46% 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 2016 YTD retail tax at Eating Places is up by 2.94%.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
5.95%	11.93%	(4.38%)	5.80%	(2.89%)	1.09%	4.91%					

Apparel Stores – 2016 YTD retail sales were up by 1.62%. 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%)	14.18%					

General Retail sales are up by 1.91% YTD for 2016. 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%	0.53%					

Public Utilities (primarily retail sales tax on natural gas and electricity) are down by 7.45% YTD 2016. 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 0.65% and 2.03% 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	\$499,248		
Sub-total Medical marijuana revenue		\$499,248	
Recreational marijuana			
3.86% Base Sales/Use Tax	824,761		
3.50% Additional Sales/Use Tax	747,709		
5.00% Excise Tax	589,280		
State Share-back	309,285		
Sub-total Recreational Marijuana revenue		\$2,471,035	
TOTAL MARIJUANA RELATED REVENUE			\$2,970,283

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	\$747,709	
5.00% Excise Tax	589,280	
State "Share-back"	309,285	
TOTAL "INCREMENTAL" RECREATIONAL MARIJUANA REVENUE		\$1,646,274

Medical Marijuana Retail Sales Tax

Total 2016 YTD retail sales tax revenue collected in this category is down by 17.76% 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%)	38.42%	(21.16%)					

Recreational Marijuana Retail Sales Tax

Total 2016 YTD retail sales tax revenue collected in this category is up by 17.64% 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%	10.99%					

Significant 2016 YTD increases / decreases by sales/use tax category are summarized in Table 3.

TABLE 3

2016 YTD RETAIL SALES TAX (% Change in Comparable YTD Collections)	
STRENGTHS: <ul style="list-style-type: none"> ▪ Food Stores up by 2.18% ▪ Eating Places up by 2.94% ▪ Apparel Stores up by 1.62% ▪ Home Furnishings up by 4.62% ▪ General Retail up by 1.91% ▪ Building Material Retail up by 6.52% ▪ Consumer Electronics up by 20.37% ▪ Computer Related Business up by 5.99% ▪ Recreational Marijuana up by 17.64% ▪ All Other up by 5.56% ▪ North Broadway up by 4.45% ▪ Downtown up by 12.28% ▪ UHGID (the "hill") up by 3.08% ▪ East Downtown up by 3.20% ▪ N. 28th St Commercial up by 1.66% ▪ University of Colorado up by 2.85% ▪ Basemar up by 4.75% ▪ Table Mesa up by 3.48% ▪ The Meadows up by 5.82% ▪ All Other Boulder up by 4.46% ▪ Boulder County up by 16.41% ▪ Metro Denver up by 7.60% ▪ Out of State up by 18.19% ▪ Gunbarrel Commercial up by 11.59% ▪ Pearl Street Mall up by 2.20% 	WEAKNESSES: <ul style="list-style-type: none"> ▪ Transportation/Utilities down by 4.13% ▪ Automotive Trade down by 2.54% ▪ Medical Marijuana down by 17.76% ▪ Downtown Extension down by 1.91% ▪ N. Broadway Annex down by 0.45% ▪ BVRC (excl 29th St) down by 1.42% ▪ Twenty-Ninth St down by 0.16% ▪ Colorado All Other down by 13.24% ▪ Gunbarrel Industrial down by 7.18% ▪ Boulder Industrial down by 5.56%

2015 USE TAX (% Change in YTD Comparable Collections)	
STRENGTHS: <ul style="list-style-type: none"> ▪ Construction Use Tax up by 25.99% (when adjusted to exclude dedicated Boulder Junction tax in both years, up by 22.23%) ▪ Motor Vehicle Use Tax up by 7.24% ▪ Business Use Tax up by 23.81% 	WEAKNESSES

BUSINESS USE TAX

2016 year to date Business Use Tax is up by 23.81%. 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

2016 year to date Motor Vehicle Use Tax is up by 7.24%, 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 25.99% year to date 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 22.23%. 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

2016 year to date Accommodation Tax revenue is up by 6.55% 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

2016 year to date Admission Tax revenue is up by 46.62% 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. The increase in revenue over 2015 is attributable to the summer concert held at the University of Colorado in July.

TRASH TAX

2016 year to date Trash Tax receipts are down by 1.43%. On-going Trash Tax remittances are due on a quarterly basis. This increase is due to timing of receipts in 2015.

SHORT-TERM RENTAL (ACCOMMODATIONS) TAX

Pursuant to a vote in November 2015, for 2016 year to date, 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 \$82,404. As of the date of this report, 282 Short Term Rental licenses have been issued.

Total Net Sales/Use Tax Receipts by Tax Category	JULY YTD Actual			
	2015	2016	% Change	% of Total
Sales Tax	56,287,932	57,917,848	2.90%	74.93%
Business Use Tax	6,791,170	8,408,322	23.81%	10.88%
Construction Use Tax	6,947,863	8,753,660	25.99%	11.33%
Motor Vehicle	2,064,437	2,213,807	7.24%	2.86%
Total Sales and Use Tax	72,091,403	77,293,637	7.22%	100.00%

Total Net Sales/Use Tax Receipts by Industry Type	JULY YTD Actual			
	2015	2016	% Change	% of Total
Food Stores	9,399,325	9,630,537	2.46%	12.46%
Eating Places	9,460,882	9,759,362	3.15%	12.63%
Apparel Stores	2,486,827	2,545,504	2.36%	3.29%
Home Furnishings	1,724,422	1,797,151	4.22%	2.33%
General Retail	13,870,606	16,513,918	19.06%	21.37%
Transportation/Utilities	5,128,990	4,841,632	-5.60%	6.26%
Automotive Trade	4,932,143	5,005,827	1.49%	6.48%
Building Material - Retail	2,483,108	2,640,196	6.33%	3.42%
Construction Sales / Use Tax	6,503,386	7,970,104	22.55%	10.31%
Consumer Electronics	1,375,054	1,607,194	16.88%	2.08%
Computer Related Business Sector	4,240,187	4,496,198	6.04%	5.82%
Rec Marijuana	1,301,711	1,572,470	20.80%	2.03%
Medical Marijuana	629,723	499,248	-20.72%	0.65%
All Other	8,555,038	8,414,296	-1.65%	10.89%
Total Sales and Use Tax	72,091,403	77,293,637	7.22%	100.00%

Total Net Sales/Use Tax Receipts by Geographic Area	JULY YTD Actual			
	2015	2016	% Change	% of Total
North Broadway	878,625	920,689	4.79%	1.08%
Downtown	5,580,607	7,235,453	29.65%	7.51%
Downtown Extension	453,609	476,541	5.06%	0.56%
UHGD (the "hill")	712,902	710,568	-0.33%	0.84%
East Downtown	485,098	1,324,362	173.01%	0.47%
N. 28th St Commercial	3,582,913	3,711,499	3.59%	3.61%
N. Broadway Annex	284,078	286,130	0.72%	0.28%
University of Colorado	538,893	937,673	74.00%	2.19%
Basemar	1,869,842	1,464,889	-21.66%	1.96%
BVRC-Boulder Valley Regional Center	14,077,362	15,011,190	6.63%	28.28%
29th Street	5,074,789	5,173,711	1.95%	7.48%
Table Mesa	1,597,550	1,680,981	5.22%	2.28%
The Meadows	672,946	695,220	3.31%	1.23%
All Other Boulder	5,360,153	4,912,913	-8.34%	6.25%
Boulder County	746,461	759,179	1.70%	0.64%
Metro Denver	4,491,265	3,344,531	-25.53%	2.14%
Colorado All Other	363,928	322,914	-11.27%	0.26%
Out of State	6,073,456	7,943,356	30.79%	8.00%
Airport	29,466	300,791	920.81%	0.08%
Gunbarrel Industrial	3,906,016	5,102,371	30.63%	5.27%
Gunbarrel Commercial	832,357	932,406	12.02%	1.06%
Pearl Street Mall	2,220,644	2,316,330	4.31%	2.27%
Boulder Industrial	6,836,161	6,404,768	-6.31%	8.46%
Unlicensed Receipts	290,735	252,447	-13.17%	0.00%
County Clerk	2,064,437	2,213,807	7.24%	2.96%
Public Utilities	3,067,110	2,858,918	-6.79%	4.83%
Total Sales and Use Tax	72,091,403	77,293,637	7.22%	100.00%

Miscellaneous Tax Statistics	JULY YTD Actual		
	2015	2016	% Change
Food Service Tax	376,467	394,328	4.74%
Accommodations Tax	3,696,212	3,938,265	6.55%
Admissions Tax	354,730	520,090	46.62%
Trash Tax	919,618	906,495	-1.43%
Disposable Bag Fee	128,316	128,852	0.42%
Rec Marijuana Excise Tax	579,995	589,280	1.60%
Short-Term Rental Tax	-	82,404	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		
JULY YTD Actual				JULY YTD Actual		
2015	2016	% Change		2015	2016	% Change
58,374	85,565	46.58%	Food Stores	9,340,952	9,544,972	2.18%
131,639	155,720	18.29%	Eating Places	9,329,243	9,603,643	2.94%
8,321	26,952	223.90%	Apparel Stores	2,478,506	2,518,552	1.62%
14,444	8,124	-43.76%	Home Furnishings	1,709,979	1,789,027	4.62%
1,801,899	4,214,977	133.92%	General Retail	12,068,706	12,298,941	1.91%
282,753	195,339	-30.92%	Transportation/Utilities	4,846,237	4,646,293	-4.13%
2,110,818	2,256,159	6.89%	Automotive Trade	2,821,325	2,749,667	-2.54%
14,552	10,723	-26.31%	Building Material - Retail	2,468,556	2,629,473	6.52%
6,246,597	7,626,604	22.09%	Construction Sales / Use Tax	256,788	343,500	33.77%
71,922	38,560	-46.39%	Consumer Electronics	1,303,132	1,568,633	20.37%
2,738,587	2,904,590	6.06%	Computer Related Business Sector	1,501,600	1,591,608	5.99%
13,184	56,697	330.04%	Rec Marijuana	1,288,527	1,515,773	17.64%
34,888	10,068	-71.14%	Medical Marijuana	594,835	489,180	-17.76%
2,275,492	1,785,710	-21.52%	All Other	6,279,546	6,628,586	5.56%
15,803,470	19,375,789	22.60%	Total Sales and Use Tax	56,287,932	57,917,848	2.90%

USE TAX BY CATEGORY			Geographic Code	SALES TAX BY CATEGORY		
JULY YTD Actual				JULY YTD Actual		
2015	2016	% Change		2015	2016	% Change
65,846	71,725	8.93%	North Broadway	812,778	848,964	4.45%
1,140,446	2,250,175	97.31%	Downtown	4,440,161	4,985,279	12.28%
-590	30,997	-5353.73%	Downtown Extension	454,199	445,544	-1.91%
28,044	5,257	-81.65%	UHGID (the "hill")	684,258	705,311	3.08%
52,314	877,732	1577.81%	East Downtown	432,783	446,630	3.20%
83,520	153,978	84.36%	N. 28th St Commercial	3,499,392	3,557,522	1.66%
5,606	8,897	58.70%	N. Broadway Annex	278,473	277,232	-0.45%
1,653	385,105	23197.34%	University of Colorado	537,240	552,568	2.85%
567,894	101,112	-82.20%	Basemar	1,301,948	1,363,778	4.75%
382,510	1,510,934	295.01%	EVRC-Boulder Valley Regional Center	13,694,852	13,500,257	-1.42%
41,746	148,784	256.40%	29th Street	5,033,043	5,024,927	-0.16%
16,310	44,700	174.06%	Table Mesa	1,581,239	1,636,282	3.48%
35,877	21,066	-41.28%	The Meadows	637,069	674,154	5.82%
2,942,285	2,387,277	-18.86%	All Other Boulder	2,417,868	2,525,636	4.46%
166,878	84,484	-49.37%	Boulder County	579,583	674,695	16.41%
2,437,785	1,135,075	-53.44%	Metro Denver	2,053,480	2,209,456	7.60%
53,207	53,329	0.23%	Colorado All Other	310,720	269,584	-13.24%
142,267	933,353	556.06%	Out of State	5,931,189	7,010,003	18.19%
5,949	276,377	4545.77%	Airport	23,517	24,414	3.81%
3,208,872	4,455,266	38.84%	Gunbarrel Industrial	697,144	647,105	-7.18%
3,713	7,713	107.73%	Gunbarrel Commercial	828,644	924,692	11.59%
33,869	81,543	140.76%	Pearl Street Mall	2,186,775	2,234,787	2.20%
2,198,708	2,025,222	-7.89%	Boulder Industrial	4,637,453	4,379,547	-5.56%
61,603	43,021	-30.16%	Uncensored Receipts	229,132	209,426	-8.60%
2,064,437	2,213,807	7.24%	County Clerk	0	0	
62,120	68,861	10.85%	Public Utilities	3,004,990	2,790,057	-7.15%
15,803,470	19,375,789	22.60%	Total Sales and Use Tax	56,287,932	57,917,848	2.90%

Tax by Mo & Category

TOTAL CITY SALES AND USE TAX COLLECTIONS

REVENUE CATEGORY	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	% Change in Taxable Sales
RETAIL SALES TAX	2008	5,197,400	5,105,109	6,005,946	5,331,447	5,488,450	6,572,335	5,508,796	6,258,640	6,620,535	5,382,779	5,255,155	7,443,455	70,170,045	0.04%
Rate 3.41%	2009	4,919,570	4,659,632	5,850,038	5,077,648	5,131,444	6,428,343	5,206,770	5,790,533	6,093,314	5,170,325	4,735,769	7,814,230	66,877,613	-4.69%
	2010	4,576,034	5,386,190	6,196,697	5,320,225	5,470,595	6,895,283	5,522,076	5,943,315	6,855,385	5,652,938	5,240,211	8,414,157	71,473,106	6.87%
	2011	5,364,367	5,132,437	6,092,597	5,630,200	5,708,608	7,016,826	5,580,953	6,531,707	7,286,644	5,765,805	5,830,545	8,360,145	74,960,833	4.88%
	2012	5,383,541	5,129,096	6,754,740	5,590,150	5,988,770	7,304,270	5,551,489	7,062,958	7,502,227	6,188,194	5,693,025	9,604,529	77,741,989	3.71%
	2013	5,557,163	5,824,808	7,171,949	5,707,649	6,197,302	7,988,604	6,161,078	6,944,797	7,500,133	6,561,707	5,934,326	9,625,508	81,485,022	4.81%
Rate 3.56%	2014	5,965,991	6,438,048	7,706,036	6,619,759	6,990,628	8,303,288	7,020,977	7,893,039	8,584,506	7,452,664	7,031,634	9,066,741	89,973,310	5.76%
Rate 3.86%	2015	6,886,039	7,636,464	9,068,947	7,527,277	7,792,804	9,273,066	8,100,335	9,051,520	9,341,520	8,804,542	7,153,675	11,395,575	102,034,764	4.59%
	2016	7,281,270	7,416,204	8,815,137	7,673,363	8,489,983	9,600,827	8,632,064						57,917,848	2.90%
Change from prior year (Month)		5.69%	-2.88%		1.94%	8.95%	3.63%	6.56%							
Change from prior year (YTD)		5.69%	1.18%	-0.35%	0.21%	1.96%	2.28%	2.90%							
CONSUMER USE TAX (Includes Motor Vehicle)	2008	818,034	691,472	1,109,160	660,214	736,901	1,067,769	732,334	596,399	899,034	989,683	599,876	1,253,267	10,464,043	-6.63%
Rate 3.41%	2009	909,558	657,250	1,062,587	697,891	531,724	790,819	858,325	1,299,767	989,089	741,578	698,452	1,600,457	11,137,497	6.44%
	2010	697,502	778,706	913,223	701,931	662,382	945,800	620,328	633,593	900,315	752,143	618,493	1,366,131	9,589,636	-13.50%
	2011	1,247,135	650,595	1,034,070	727,395	850,561	1,166,185	958,724	771,357	1,044,032	703,092	603,665	1,410,793	11,468,205	19.59%
	2012	763,425	768,580	859,971	976,451	1,212,071	1,033,899	729,829	940,127	957,894	1,417,818	737,310	1,460,940	11,867,314	3.48%
	2013	1,132,015	762,369	970,120	866,143	911,993	963,938	835,063	768,003	1,338,726	1,121,736	807,130	1,522,486	12,008,722	1.19%
Rate 3.56%	2014	924,895	901,234	1,328,607	1,727,986	666,706	2,541,847	1,056,846	1,297,348	1,400,960	1,012,343	1,011,907	1,429,435	15,300,114	22.11%
Rate 3.86%	2015	1,274,337	1,134,561	1,713,016	965,772	1,127,357	1,638,029	1,002,535	1,267,066	2,381,809	1,161,419	942,357	1,945,294	16,553,672	-0.27%
	2016	1,315,821	2,372,877	1,376,970	1,353,478	1,019,194	1,606,628	1,576,860						10,622,129	19.95%
Change from prior year (Month)		3.26%	109.14%		-19.62%	-40.14%	-9.59%	-1.90%	57.20%						
Change from prior year (YTD)		3.26%	53.13%	22.00%	26.17%	10.68%	15.18%	19.95%							
CONSTRUCTION USE TAX	2008	330,080	347,219	748,549	454,797	327,855	241,649	100,759	442,652	347,954	217,885	107,831	381,753	4,048,982	-13.02%
Rate 3.41%	2009	944,905	111,907	425,028	776,511	279,761	995,132	721,209	676,301	235,485	223,169	591,970	1,467,708	7,449,176	83.98%
	2010	591,699	242,591	245,820	362,619	226,230	1,921,675	1,075,078	467,423	245,361	234,021	406,868	531,070	6,550,964	-12.08%
	2011	622,872	281,210	274,661	240,970	2,150,036	352,336	352,846	455,211	478,988	314,958	177,137	471,157	6,172,383	-5.78%
	2012	385,392	1,097,323	315,856	503,719	342,448	375,499	565,334	214,866	422,866	473,523	799,552	371,254	6,497,662	5.27%
	2013	732,639	941,380	298,613	577,351	366,959	728,141	845,123	1,182,131	1,166,147	876,749	622,491	1,511,632	9,879,257	52.04%
Rate 3.56%	2014	716,110	1,110,714	600,580	430,524	571,269	1,688,472	373,120	379,130	713,014	908,032	325,754	1,557,635	9,374,372	-0.11%
Rate 3.86%	2015	397,123	680,064	2,527,741	776,513	1,008,010	985,050	583,353	696,617	532,910	1,329,731	850,256	763,700	11,411,170	12.27%
	2016	1,545,717	1,134,734	968,302	1,481,245	1,382,485	900,269	1,360,909						8,753,660	25.90%
Change from prior year (Month)		269.28%	66.86%		-61.66%	90.76%	35.16%	133.29%							
Change from prior year (YTD)		269.28%	151.17%	1.50%	17.35%	20.60%	16.16%	25.90%							
TOTAL FOR MONTH & CHANGE FROM PREVIOUS YEAR (MONTH & YTD)															
Ratechg3.56%>3.41%	2008	6,345,513	6,443,800	7,863,654	6,455,459	6,553,206	7,881,753	6,341,889	7,297,691	7,868,423	6,590,347	5,962,802	9,078,475	84,683,070	
Rate 3.41%	2009	6,774,033	5,428,789	7,337,853	6,852,040	5,942,929	8,214,294	6,786,394	7,766,601	7,317,887	6,135,072	6,026,191	10,882,485	85,464,286	0.92%
	2010	5,855,134	6,407,577	7,355,740	6,384,774	6,359,207	9,762,758	7,217,482	7,044,332	8,010,061	6,639,102	6,265,572	10,311,957	87,613,706	2.51%
	2011	7,264,374	6,064,242	8,001,928	6,598,595	8,709,205	8,535,347	6,892,523	7,758,275	8,809,664	6,783,855	6,911,348	10,272,066	92,601,421	5.09%
	2012	6,512,359	7,594,999	7,930,667	7,079,320	7,543,289	8,713,668	6,876,652	8,217,981	8,882,987	8,079,535	7,229,887	11,445,723	96,106,966	3.76%
	2013	7,421,717	7,528,557	8,449,682	7,151,142	7,476,254	9,660,683	7,841,262	8,894,931	10,035,006	8,590,192	7,363,947	12,959,626	103,373,001	7.56%
Rate 3.56%	2014	7,607,004	8,449,998	9,635,223	8,776,269	8,228,603	12,533,607	8,450,951	9,569,517	10,707,479	9,373,036	8,369,265	12,953,810	114,656,765	6.24%
Rate 3.86%	2015	8,550,499	9,451,089	13,300,704	9,269,582	9,628,180	11,896,145	9,686,223	11,305,233	12,256,328	11,295,692	8,946,291	14,104,658	129,999,606	4.57%
	2016	10,142,608	10,623,815	11,160,409	10,508,086	10,871,662	12,117,024	11,569,833						77,293,637	7.22%
% Change (month)		18.62%	15.58%	-16.15%	13.30%	9.50%	1.86%	19.45%							
% Change (YTD)		18.62%	17.03%	2.92%	5.31%	6.13%	5.32%	7.22%							

Sales and Use Tax Revenues Generated in the UHGID Area by Standard Industrial Classification

	Food Stores	Eating Places	Apparel Stores	Home Furnish.	Gen. Merchandise	Construction	All Others	GRAND TOTAL
2014 (sales tax rate of 3.56%)								
January	6,674	44,901	549	1,698	29,309	14,291	617	98,039
February	7,481	60,702	527	1,677	18,003	268	548	89,206
March	7,999	57,709	280	1,754	25,677	2,691	5,161	101,271
April	9,253	74,888	335	2,261	19,990	3,118	516	110,361
May	7,951	58,390	299	1,603	22,328	1,008	557	92,136
June	6,859	49,694	1,533	1,411	18,656	56	4,114	82,323
July	7,189	55,013	500	1,870	19,805	134	522	85,033
August	10,246	64,092	389	2,090	43,632	3,089	719	124,257
September	10,861	91,142	2,127	1,858	28,778	51	4,420	139,237
October	10,302	74,466	327	2,709	21,707	1,661	654	111,826
November	7,552	59,692	219	1,880	17,482	117	640	87,582
December	7,923	55,416	2,200	2,745	19,672	126	4,462	92,544
2014 TOTAL	100,290	746,105	9,285	23,556	285,039	26,610	22,930	1,213,815
2015 (sales tax rate of 3.86%)								
January	7,859	50,053	1,137	2,449	26,953	35	865	89,351
February	8,924	74,115	423	1,717	17,243	97	836	103,355
March	9,623	76,124	1,619	2,331	22,524	447	4,638	117,306
April	10,748	66,975	242	2,280	22,242	363	1,020	103,870
May	8,814	66,519	576	1,720	21,503	24,406	1,108	124,646
June	7,727	50,425	1,326	1,908	17,449	1,307	6,892	87,034
July	8,147	54,826	370	2,580	19,704	261	1,451	87,339
August	10,493	67,751	535	2,571	31,419	2,454	1,912	117,135
September	11,566	76,152	1,530	2,399	21,570	1,279	3,365	117,861
October	5,890	78,769	375	2,378	20,686	28	5,219	113,345
November	14,782	80,994	319	2,581	15,991	846	1,417	116,930
December	6,633	59,569	1,383	2,387	25,485	728	2,201	98,386
2015 TOTAL	111,206	802,272	9,835	27,301	262,769	32,251	30,924	1,276,558
2016 (sales tax rate of 3.86%)								
January	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-
March	23,035	198,351	783	5,928	67,576	1,397	4,654	301,724
April	8,798	80,064	299	2,531	34,474	181	1,094	127,441
May	7,596	49,840	288	1,451	21,524	-	1,936	82,635
June	6,609	55,024	466	1,925	23,353	2,023	2,095	91,495
July	7,632	68,667	317	1,828	26,309	950	1,567	107,270
August	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-
2016 TOTAL	53,670	451,946	2,153	13,663	173,236	4,551	11,346	710,565
% Change from 2013-2014								
	8.82%	12.13%	-54.58%	-5.65%	10.14%	115.46%	62.73%	11.54%
% Change from 2014-2015								
	2.27%	-0.83%	-2.31%	6.89%	-14.98%	11.78%	24.38%	-3.00%
% Change from 2015-2016								
	-13.21%	2.94%	-62.18%	-8.82%	17.35%	-83.09%	-32.50%	-0.33%
% Change from previous year month								
	-6.32%	25.25%	-14.32%	-29.15%	33.52%	263.98%	7.99%	22.82%

Sales Tax Revenues Generated in the UHGID Area by Standard Industrial Classification

	Food Stores	Eating Places	Apparel Stores	Home Furnish.	Gen. Merchandise	All Others	GRAND TOTAL
2014 (sales tax rate of 3.56%)							
January	6,674	44,572	549	1,698	29,308	617	83,418
February	7,481	57,318	527	1,677	18,003	548	85,554
March	7,999	57,635	280	1,754	25,675	4,941	98,284
April	9,253	73,736	335	2,261	19,985	516	106,086
May	7,947	58,322	299	1,603	22,326	557	91,054
June	6,859	49,148	1,533	1,411	18,654	3,806	81,411
July	7,169	54,921	500	1,870	19,801	522	84,783
August	10,246	63,974	389	2,090	43,631	707	121,037
September	10,859	89,597	2,127	1,858	28,775	4,106	137,322
October	10,302	74,379	327	2,709	21,704	654	110,075
November	7,552	59,538	219	1,880	17,441	493	87,123
December	7,923	55,287	2,200	2,745	19,670	4,248	92,073
2014 TOTAL	100,264	738,427	9,285	23,556	284,973	21,715	1,178,220
2015 (sales tax rate of 3.86%)							
January	7,859	49,979	1,137	2,449	26,951	857	89,232
February	8,922	74,022	423	1,717	17,242	686	103,012
March	9,623	75,994	1,619	2,331	22,518	4,180	116,265
April	10,748	66,826	242	2,280	22,236	1,016	103,348
May	8,814	66,461	576	1,720	21,496	1,104	100,171
June	7,727	50,227	1,326	1,908	17,445	6,593	85,226
July	8,147	54,767	370	2,580	19,697	1,444	87,005
August	10,493	67,669	535	2,571	31,411	1,911	114,590
September	11,566	76,084	1,530	2,399	21,566	3,092	116,237
October	5,884	78,743	375	2,378	20,685	5,181	113,246
November	14,781	80,870	319	2,581	15,991	1,417	115,959
December	6,627	59,399	1,383	2,387	25,485	2,092	97,373
2015 TOTAL	111,191	801,041	9,835	27,301	262,723	29,573	1,241,664
2016 (sales tax rate of 3.86%)							
January	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-
March	23,035	198,069	783	5,928	67,547	4,576	299,938
April	8,798	80,004	299	2,531	34,393	1,066	127,091
May	7,596	49,968	288	1,451	21,497	1,933	82,733
June	6,609	54,971	466	1,925	23,340	2,049	89,360
July	7,620	68,577	317	1,828	26,297	1,550	106,189
August	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-
2016 TOTAL	53,658	451,589	2,153	13,663	173,074	11,174	705,311
% Change from 2013-2014							
% Change from 2014-2015	8.80%	11.56%	-54.56%	-5.65%	10.14%	82.75%	10.10%
% Change from 2015-2016	2.28%	0.05%	-2.31%	6.89%	-14.97%	25.60%	-2.81%
% Change from previous year month	-13.23%	3.04%	-62.18%	-8.82%	17.27%	-29.63%	3.08%
% Change from previous year month	-6.47%	25.22%	-14.32%	-29.15%	33.51%	7.34%	22.05%

City Wide Yearly Summary

UHGID Sales and Use Tax as a Percent of Total City Wide Sales and Use Tax

	Food Stores	Eating Places	Apparel Stores	Home Furnishings	General Merch	All Other	Total
2016	\$ 9,630,537	\$ 9,759,362	\$ 2,545,504	\$ 3,404,345	\$ 16,513,918	\$ 35,439,971	\$ 77,293,637
	1%	5%	0%	0%	1%	0%	0.9%
2015	\$ 16,796,912	\$ 16,707,731	\$ 4,686,502	\$ 5,881,078	\$ 25,149,936	\$ 60,301,239	\$ 129,523,398
	1%	5%	0%	0%	1%	0%	1.0%
2014	\$ 14,681,607	\$ 14,447,798	\$ 4,180,365	\$ 5,475,586	\$ 22,124,094	\$ 53,747,345	\$ 114,656,795
	1%	5%	0%	0%	1%	0%	1.1%
2013	\$ 13,454,638	\$ 13,174,730	\$ 3,774,426	\$ 4,692,270	\$ 20,776,166	\$ 47,500,571	\$ 103,373,001
	1%	5%	1%	1%	1%	0%	1.0%
2012	\$ 13,060,743	\$ 12,937,276	\$ 3,717,039	\$ 4,850,986	\$ 20,402,962	\$ 41,137,961	\$ 96,106,967
	1%	5%	1%	1%	1%	0%	1.1%
2011	\$ 12,241,084	\$ 11,838,300	\$ 3,426,738	\$ 5,259,120	\$ 19,948,416	\$ 39,725,073	\$ 92,438,731
	0%	5%	1%	1%	1%	0%	1.2%
2010	\$ 11,130,533	\$ 10,930,482	\$ 2,690,372	\$ 4,459,406	\$ 19,279,577	\$ 38,940,102	\$ 87,430,472
	0%	6%	1%	1%	2%	0%	1.3%
2009	\$ 11,160,109	\$ 10,572,840	\$ 2,626,020	\$ 4,304,383	\$ 17,515,062	\$ 39,002,103	\$ 85,180,517
	0%	5%	2%	1%	2%	0%	1.2%
2008	\$ 11,204,475	\$ 10,910,035	\$ 2,819,260	\$ 4,827,635	\$ 18,101,297	\$ 36,708,245	\$ 84,570,947
	1%	5%	2%	1%	2%	0%	1.3%
2007	\$ 11,205,584	\$ 10,888,135	\$ 2,804,311	\$ 5,522,090	\$ 18,040,152	\$ 39,631,459	\$ 88,091,731
	1%	5%	3%	1%	2%	0%	1.3%
2006	\$ 10,392,069	\$ 9,582,212	\$ 2,424,694	\$ 4,611,056	\$ 15,402,540	\$ 37,371,060	\$ 79,783,631
	1%	5%	4%	1%	2%	0%	1.3%
2005	\$ 10,046,723	\$ 8,995,846	\$ 2,362,366	\$ 4,465,788	\$ 14,587,419	\$ 35,882,350	\$ 76,340,492
	1%	5%	4%	1%	2%	0%	1.3%
2004	\$ 10,148,861	\$ 8,637,718	\$ 2,232,147	\$ 3,118,312	\$ 14,123,007	\$ 32,171,342	\$ 70,431,387
	0%	5%	4%	1%	2%	0%	1.5%
2003	\$ 9,052,658	\$ 7,847,285	\$ 2,046,951	\$ 3,922,549	\$ 13,185,423	\$ 31,552,637	\$ 67,607,503
	0%	5%	5%	1%	2%	0%	1.4%
2002	\$ 9,294,397	\$ 8,133,237	\$ 2,346,305	\$ 4,164,992	\$ 13,572,651	\$ 33,815,600	\$ 71,327,162
	0%	5%	4%	1%	2%	0%	1.3%

UHGID Yearly Summary

Sales and Use Tax Breakdown by Industry Category

	Food Stores	Eating Places	Apparel Stores	Home Furnishings	General Merch	All Other	Total
2016	\$53,670	\$451,946	\$2,153	\$13,663	\$173,236	\$15,897	\$710,565
	8%	64%	0%	2%	24%	2%	100%
2015	\$111,206	\$802,272	\$9,835	\$27,301	\$262,769	\$63,175	\$1,276,558
	9%	63%	1%	2%	21%	5%	100%
2014	\$100,290	\$746,105	\$9,285	\$23,556	\$285,039	\$49,540	\$1,213,815
	8%	61%	1%	2%	23%	4%	100%
2013	\$88,275	\$637,367	\$19,583	\$23,914	\$247,903	\$25,327	\$1,042,369
	8%	61%	2%	2%	24%	2%	100%
2012	\$74,987	\$637,659	\$28,068	\$30,800	\$257,134	\$31,580	\$1,060,228
	7%	60%	3%	3%	24%	3%	100%
2011	\$58,221	\$650,532	\$31,199	\$29,330	\$281,896	\$49,701	\$1,100,879
	5%	59%	3%	3%	26%	5%	100%
2010	\$40,028	\$604,913	\$37,852	\$30,571	\$355,637	\$81,746	\$1,150,748
	3%	53%	3%	3%	31%	7%	100%
2009	\$49,066	\$578,900	\$44,712	\$24,213	\$326,839	\$34,018	\$1,057,749
	5%	55%	4%	2%	31%	3%	100%
2008	\$60,686	\$568,892	\$63,307	\$24,768	\$333,780	\$12,073	\$1,063,507
	6%	53%	6%	2%	31%	1%	100%
2007	\$56,250	\$588,610	\$72,142	\$30,921	\$353,173	\$19,270	\$1,120,367
	5%	53%	6%	3%	32%	2%	100%
2006	\$56,511	\$525,911	\$86,527	\$33,045	\$321,897	\$19,261	\$1,043,152
	5%	50%	8%	3%	31%	2%	100%
2005	\$58,421	\$493,955	\$98,605	\$28,891	\$288,004	\$29,024	\$996,900
	6%	50%	10%	3%	29%	3%	100%
2004	\$47,446	\$461,253	\$87,695	\$25,958	\$301,938	\$124,607	\$1,048,897
	5%	44%	8%	2%	29%	12%	100%
2003	\$43,618	\$417,782	\$94,036	\$35,450	\$304,099	\$46,965	\$941,951
	5%	44%	10%	4%	32%	5%	100%
2002	\$42,268	\$407,506	\$89,454	\$34,104	\$313,795	\$41,419	\$928,646
	5%	44%	10%	4%	34%	4%	100%

UHGID Sales Tax Revenues (N\ Does not factor in tax rate changes.

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
January	98,853	118,058	120,247	113,123	110,986	112,825	100,726	85,100	83,445	83,418	89,231	
February	72,140	79,436	78,684	81,957	76,043	73,913	69,547	84,232	71,520	85,554	103,011	192,674
March	72,060	75,944	75,112	72,996	78,172	83,309	77,463	93,790	85,702	98,284	116,264	107,263
April	74,662	82,378	79,016	91,281	80,517	84,060	90,460	84,564	87,124	106,086	103,349	127,092
May	61,131	68,638	90,603	74,823	71,299	74,711	86,261	84,923	73,530	91,055	100,172	82,732
June	69,085	72,486	71,063	66,754	62,685	74,080	75,299	69,958	76,685	81,411	85,227	89,360
July	65,768	56,168	67,097	65,755	62,034	71,846	77,257	67,462	68,064	84,783	87,005	106,190
August	144,466	109,263	118,556	145,179	149,212	138,971	121,559	96,703	102,501	121,037	114,591	
September	99,702	147,416	149,898	117,567	118,373	121,834	109,669	121,503	105,425	137,322	116,236	
October	93,865	89,472	101,034	93,772	82,191	89,506	89,788	90,290	109,016	110,075	113,246	
November	65,915	60,321	71,082	65,404	70,564	71,343	75,716	74,312	79,492	87,123	115,959	
December	62,359	72,197	79,696	64,029	83,085	77,446	72,817	75,198	82,497	92,072	97,373	
Totals	980,005	1,031,777	1,102,088	1,052,642	1,045,162	1,073,843	1,046,562	1,028,035	1,025,001	1,178,220	1,241,664	705,311
Tax Rate	3.41	3.41	3.56	3.41	3.41	3.41	3.41	3.41	3.41	3.56	3.86	3.86