



City of Boulder Finance

REVENUE REPORT

November 2021

Contents

Sales and Use Tax Summary.....	1
Other Tax Revenues.....	1
Revenue Trends and Changes	2
Retail Sales Tax	4
Marijuana Tax Revenues.....	8
Sugar Sweetened Beverage Tax Revenue	9
City Tax Descriptions.....	10
Exhibit 1: Sales and Use Tax by Category, Industry and Location.....	12
Exhibit 2: Sales Tax and Use Tax Separately by Industry and Location.....	13
Exhibit 3: Sales Tax and Use Tax Separately by Month	14

Tax & Licensing Division
Joel Wagner, Tax and Special Projects Manager
wagnerj@bouldercolorado.gov, 303-441-3871

This report provides information and analysis related to 2021 unaudited taxes and fees including sales and use tax, accommodations tax, admissions tax, disposable bag fee, electronic smoking device tax, food service tax, marijuana tax, short-term rental tax, sugar sweetened beverage tax, and the trash tax. The revenue reported below was received by the city through December 31, 2021, and is largely attributed to economic activity through the month of November 2021. Details by industry, geographic zone and month are found on pages 3 through 7 of this report.

Sales and Use Tax Summary

Sources - Related to Current Economic Activity	November YTD				
	2020	2021	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$89,005,122	\$106,914,925	17,909,802	20.12%	17.24%
Rec MJ Additional 3.5%*	1,877,334	1,825,949	(51,385)	(2.74%)	(2.08%)
Business Use Tax	11,380,728	10,540,777	(839,951)	(7.38%)	(3.61%)
Construction Use Tax	11,226,720	8,729,923	(2,496,797)	(22.24%)	(21.19%)
Motor Vehicle Use Tax	4,697,256	5,806,919	1,109,663	23.62%	23.47%
Total Sales & Use Tax based on current economic activity	\$118,187,161	\$133,818,493	\$15,631,332	13.23%	11.75%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	868,041	364,134	(503,907)	(58.05%)	(62.44%)
Use Tax Audit Revenue	848,614	398,662	(449,952)	(53.02%)	(69.07%)
Total Sales and Use Tax	\$119,903,816	\$134,581,289	\$14,677,472	12.24%	10.45%

* Additional sales tax on Recreational Marijuana is dedicated to the general fund.

Other Tax Revenues

Miscellaneous Tax Statistics	November YTD Actual				
	2020	2021	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$3,173,753	\$6,032,686	\$2,858,932	90.08%	76.75%
Admissions Tax	167,167	190,445	23,277	13.92%	(15.96%)
Disposable Bag Fee	146,191	182,679	36,488	24.96%	13.32%
Electronic Smoking Device Tax	540,771	1,009,008	468,238	n/a	n/a
Food Service Tax	435,866	587,891	152,025	34.88%	31.48%
Rec Marijuana Excise Tax	934,115	1,250,501	316,385	33.87%	40.84%
Short-Term Rental Tax	533,642	1,094,274	560,632	105.06%	73.78%
Sugar Sweetened Beverage Tax	3,535,105	3,739,211	204,106	5.77%	10.04%
Trash Tax	1,384,724	1,347,214	(37,510)	(2.71%)	(3.91%)

Revenue Trends and Changes

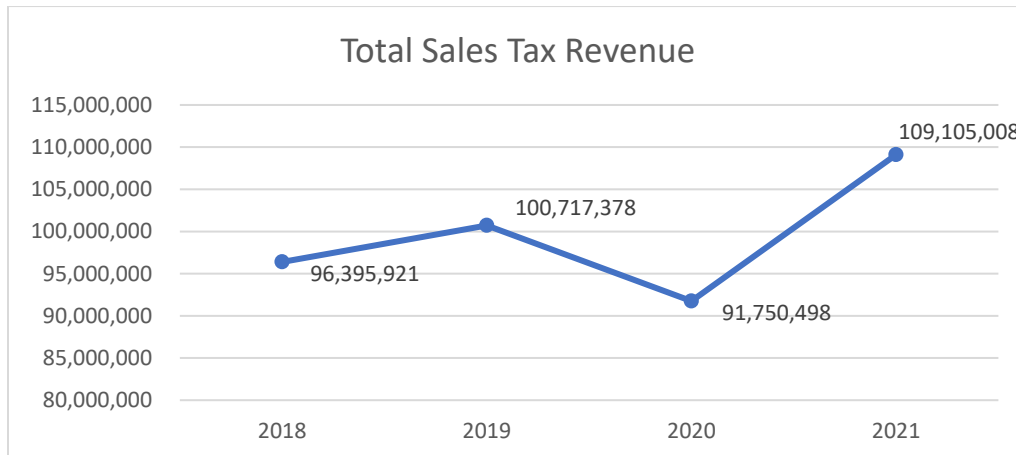
Overview

Year to date (YTD) sales and use tax based upon current economic activity increased from YTD November 2020 by \$17,909,802 or 13.2%. On a rolling 12-Month basis, total sales and use tax based upon current economic activity increased by 11.8%.

The city also completes tax compliance audits which may result in additional revenue. This revenue relates to prior periods and is not reflective of current economic activity. Including audit revenue, total sales and use tax increased from YTD November 2020 by \$14,677,472 or 12.2%. On a rolling 12-Month basis, total sales and use tax increased by 10.5%.

Sales Tax

YTD November 2021 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$17,354,510 (or 18.9%) when compared to YTD November 2020. This increase, while significant compared to YTD November 2020, results in a compound annual growth rate of 4.1% compared to 2019. The chart below illustrates the trend in sales tax revenue over the past four years.



Sales tax for most sectors continues to show growth, led by: Apparel Stores (up 40.6%), Consumer Electronics (up 36.2%), General Retail (up 35.7%), and Eating Places (up 34.5%). Only three categories declined when compared to YTD November 2020: Food stores declined by 7.4%, Medical Marijuana declined by 35.6%, and Recreational Marijuana declined by 2.6%.

Retail and dining nodes are still showing strong growth compared to last year: Pearl Street Mall increased 69.4%, Downtown increased 39.6%, 29th Street Mall increased 18.3%, and The Hill increased 17.0%.

Other Taxes

Hotels and Motel continue to close the recovery gap compared to Short Term Rentals: Short-Term Rental tax increased 105.1%, while Accommodations Tax increased by 90.1%. Food Service Tax revenues improved by 34.9% reflecting the recovery in eating places. Sugar Sweetened Beverage tax increased 5.8%, and Admissions Tax finally posted a gain, increasing by 13.9%. The new 40% tax on Electronic Smoking Devices generated \$1,009,008 YTD and Recreational Marijuana excise tax, which increased by \$316,385 or 33.9%. Disposable Bag Fee revenues increased 25.0% compared to YTD November 2020, due to suspension of the fee during the pandemic.

Chart 1: YTD Sales and Use Tax by Fund

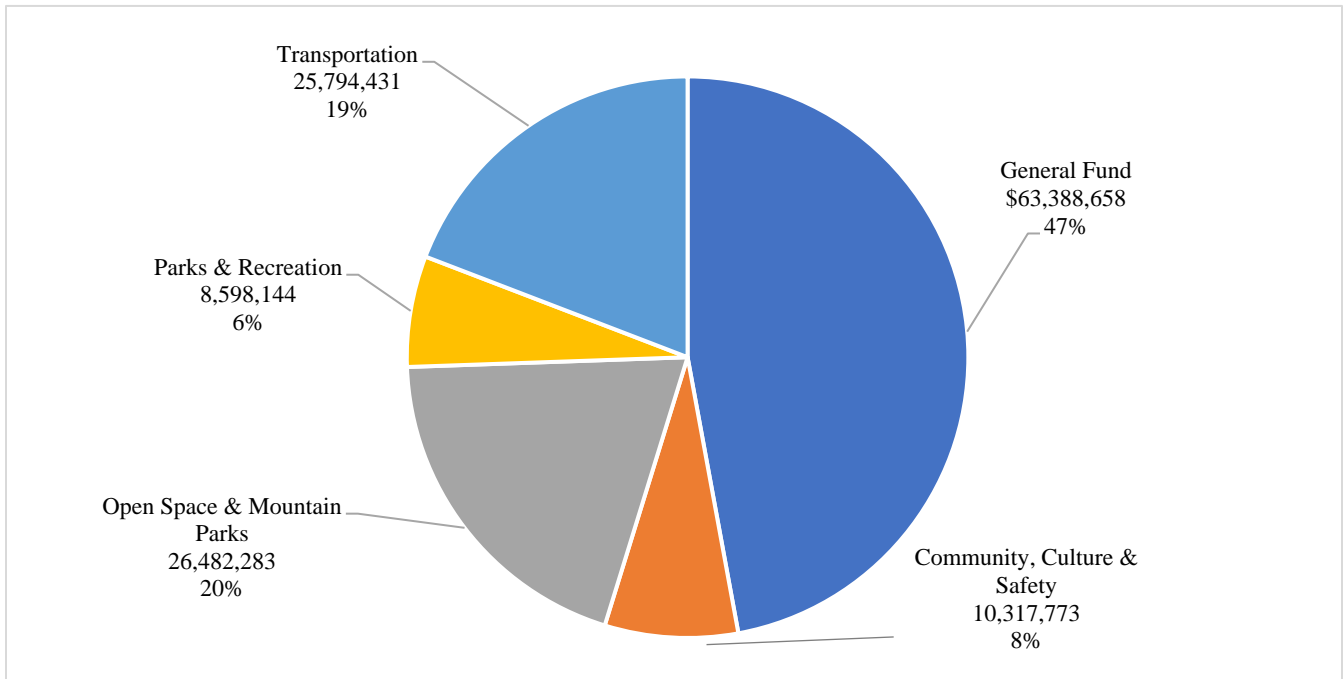
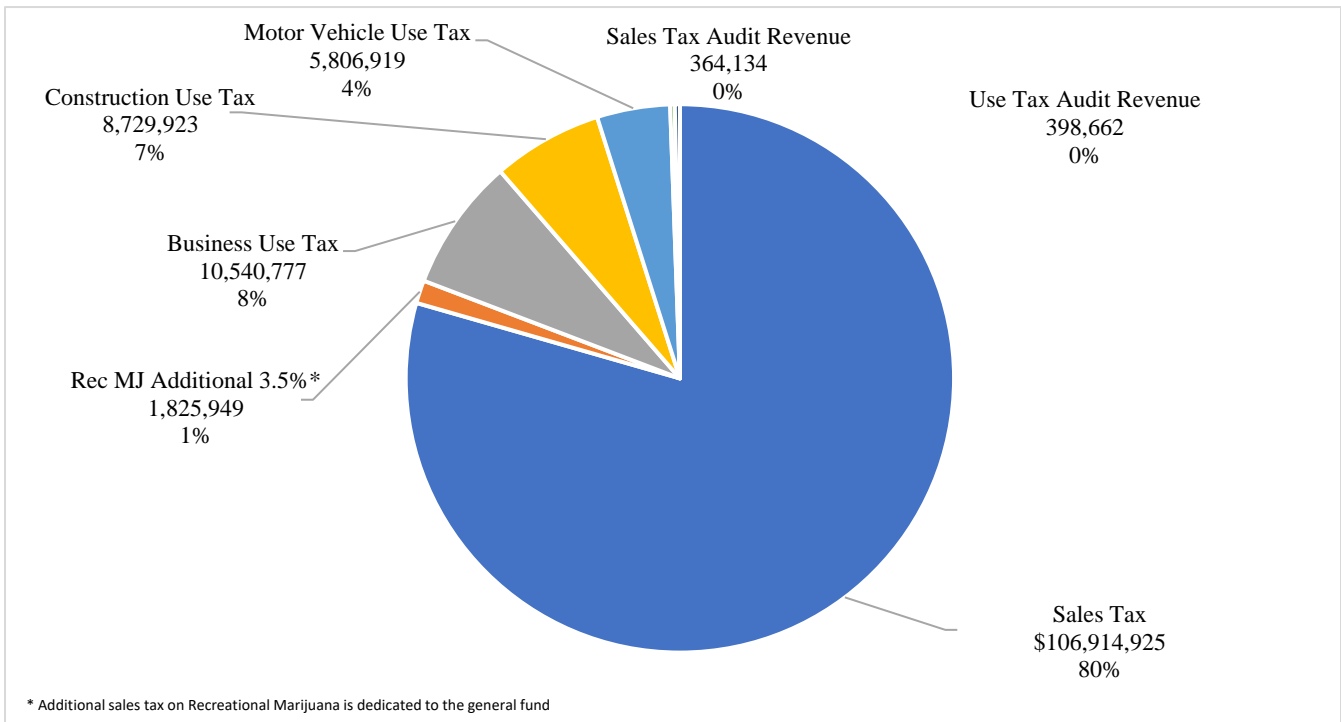


Chart 2: YTD Sales & Use Tax by Type



Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 81% of total sales and use tax revenue for the period.
- Because there is strong seasonality to retail sales tax revenue, it is useful to compare same month-over-month revenue changes. November 2021 retail sales tax revenue was **up 20.7%** compared to November 2020 revenue (including audit revenue and the additional recreational marijuana sales tax).

Chart 3: Month-Over-Month Change in Retail Taxable Sales

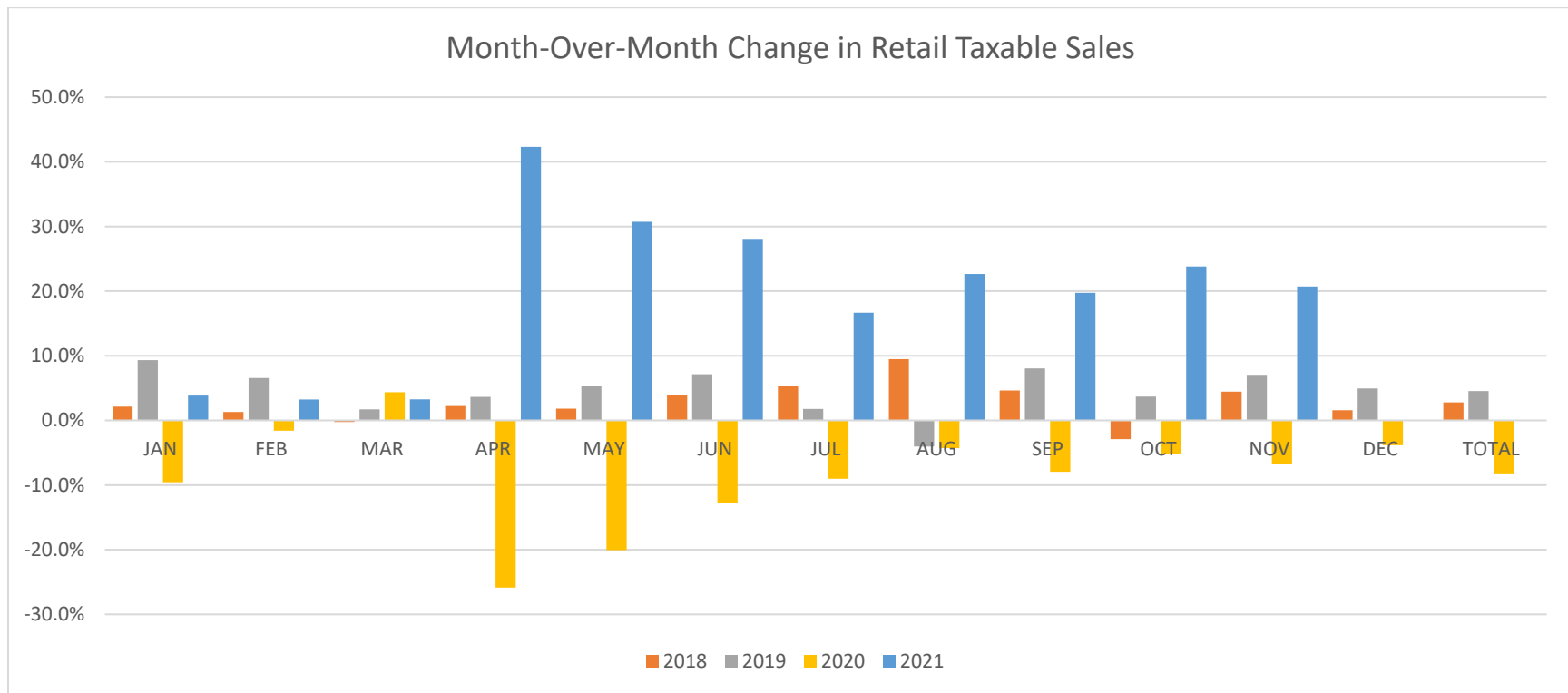


Chart 4: Sales Tax by Industry

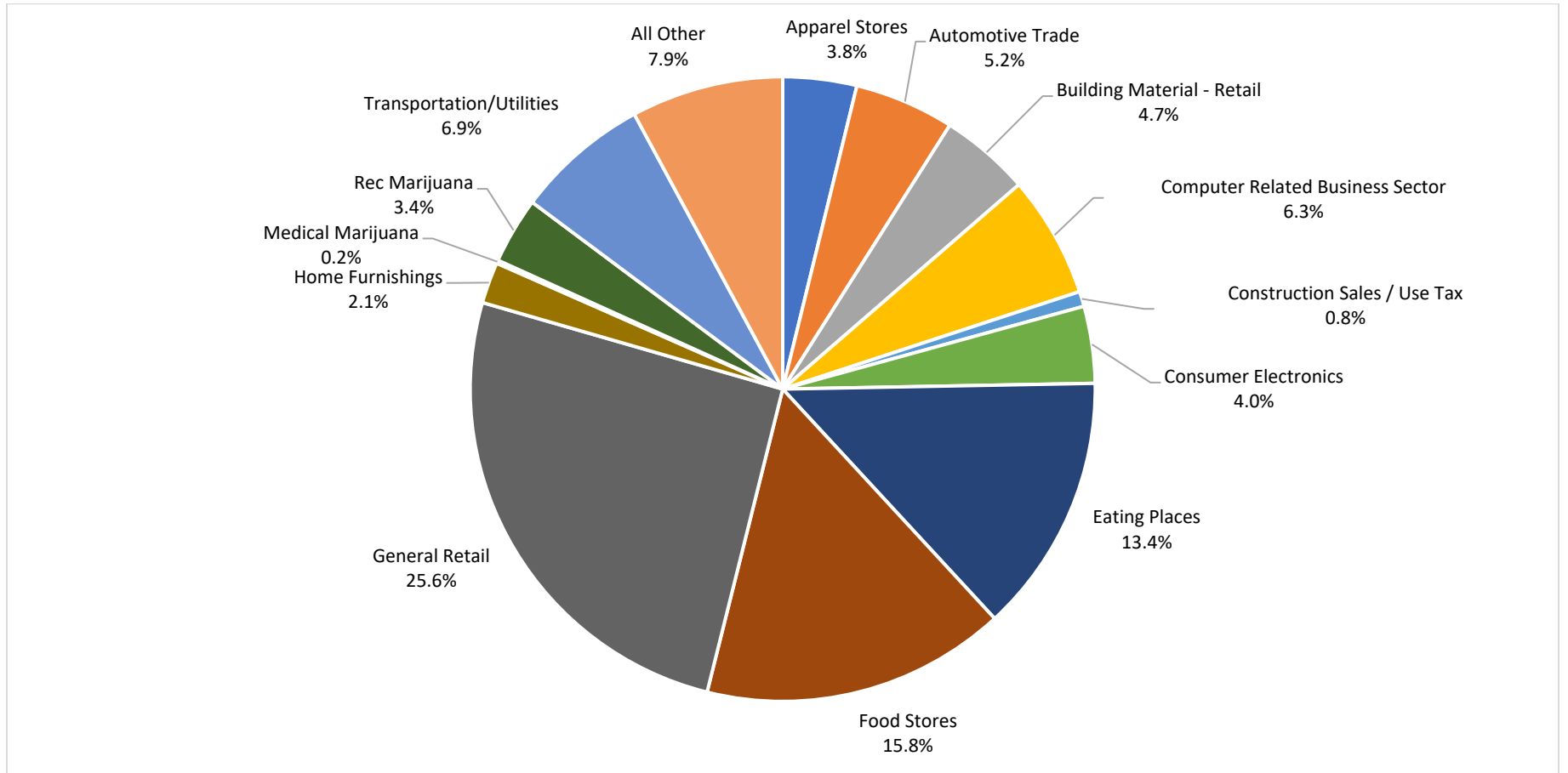
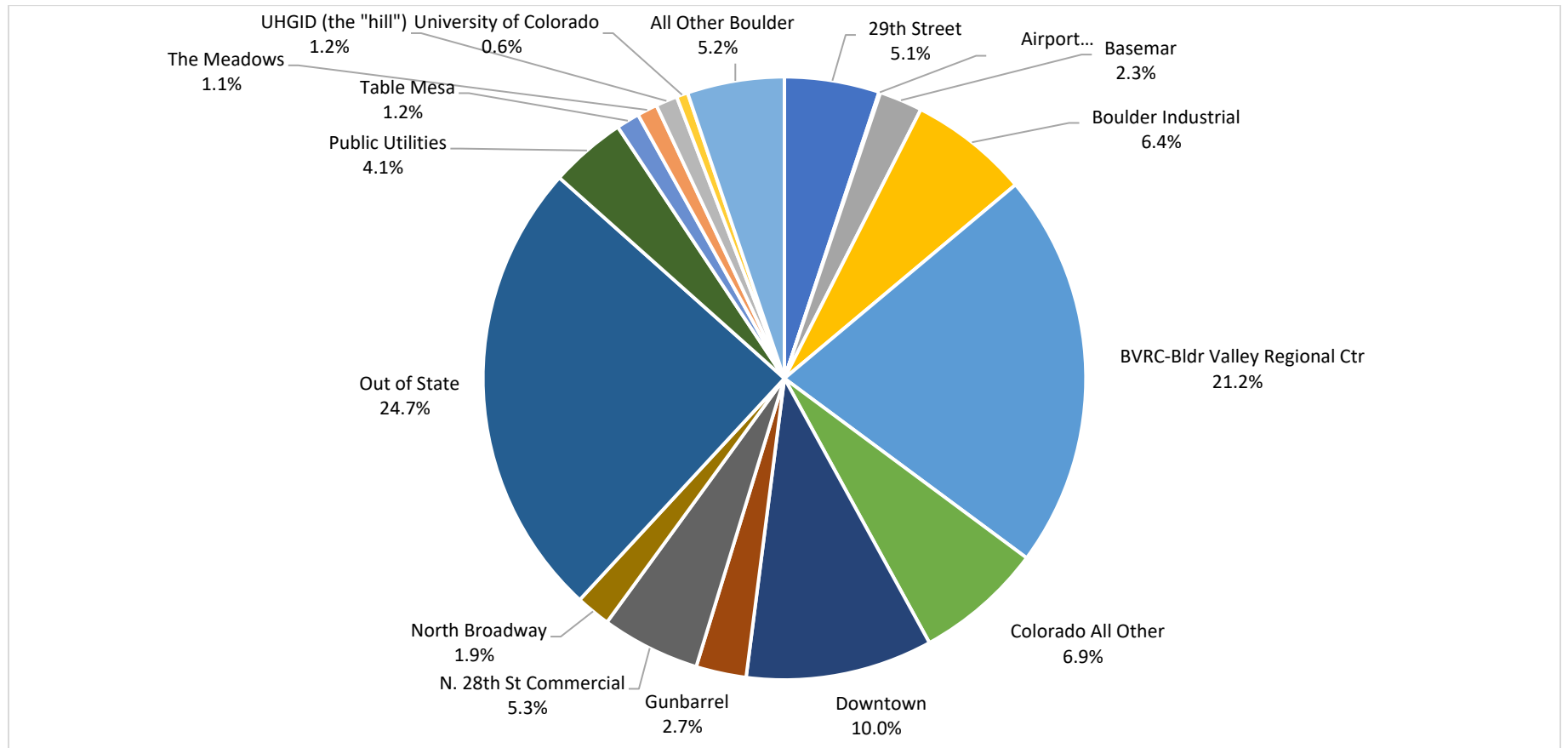


Chart 5: Sales Tax by Geographic Area¹



¹ Some geographic sub-areas have been combined, see Exhibit 2 for sub-area breakdowns.

Chart 6: Industry Trends – YTD Retail Sales Tax

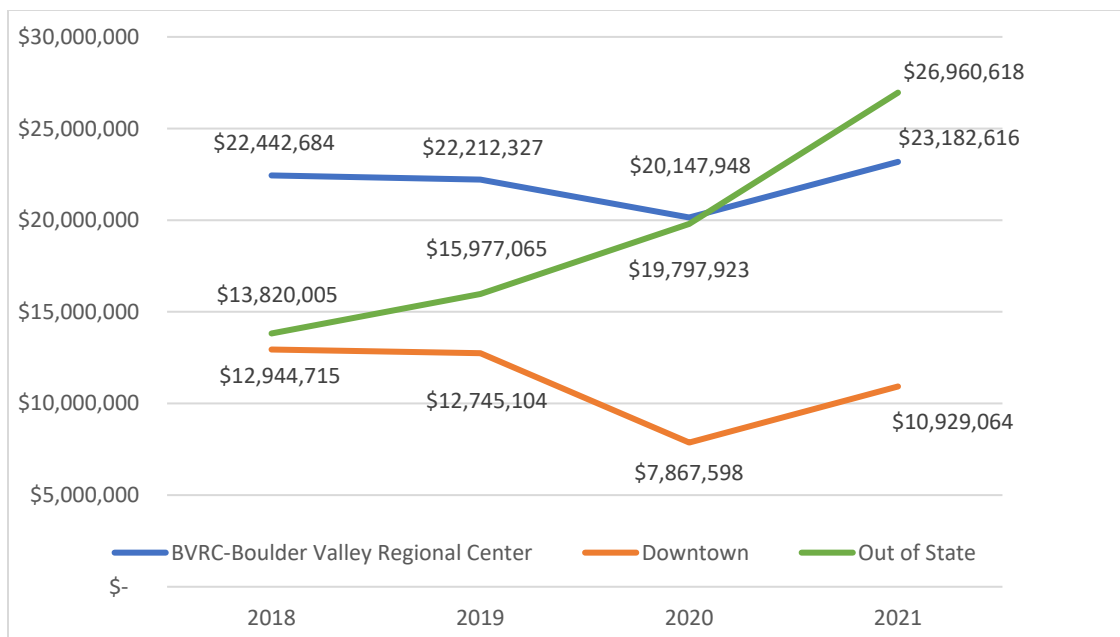
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



Notes: Totals may not tie to exhibits due to rounding.
 Industry groups were updated for several taxpayers during conversion to the new sales tax system in 2020. Prior periods have been adjusted to provide a consistent comparison. The prior year numbers in this report may not tie to prior publications.

Chart 7: Geographic Area Trends – YTD Retail Sales Tax

The chart below highlights the three-highest grossing geographic areas. Combined these three areas generate over half of total retail sales tax revenue for the period.

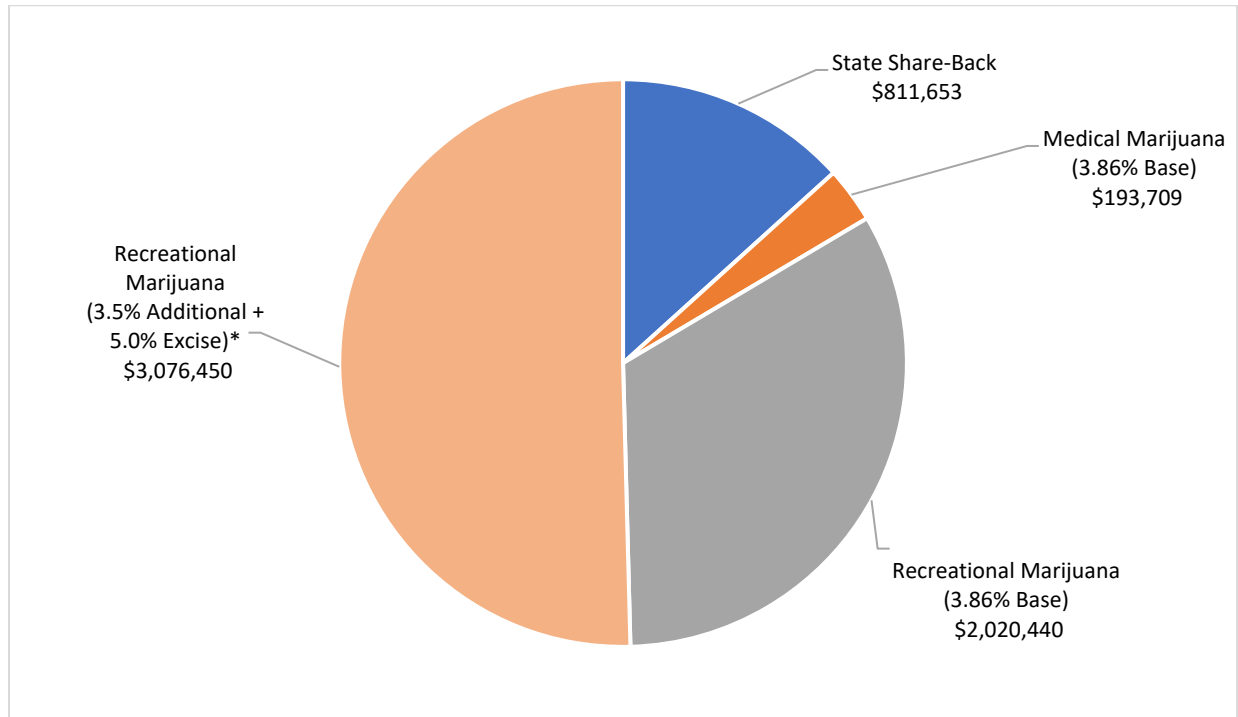


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
 Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

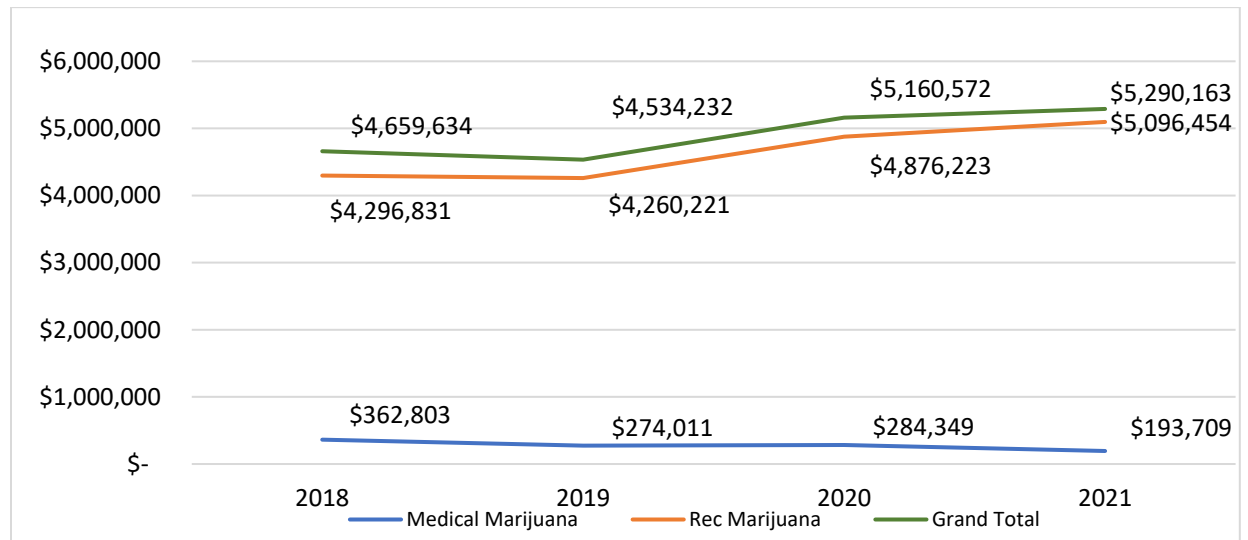
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana is transferred from a cultivation facility to a dispensary, testing facility or facility that produces marijuana infused products. In addition, the city receives a revenue share back from state recreational marijuana taxes, which is reflected in Chart 8 below.

Chart 8: Distribution of YTD Marijuana Revenues



*Dedicated to the General Fund.

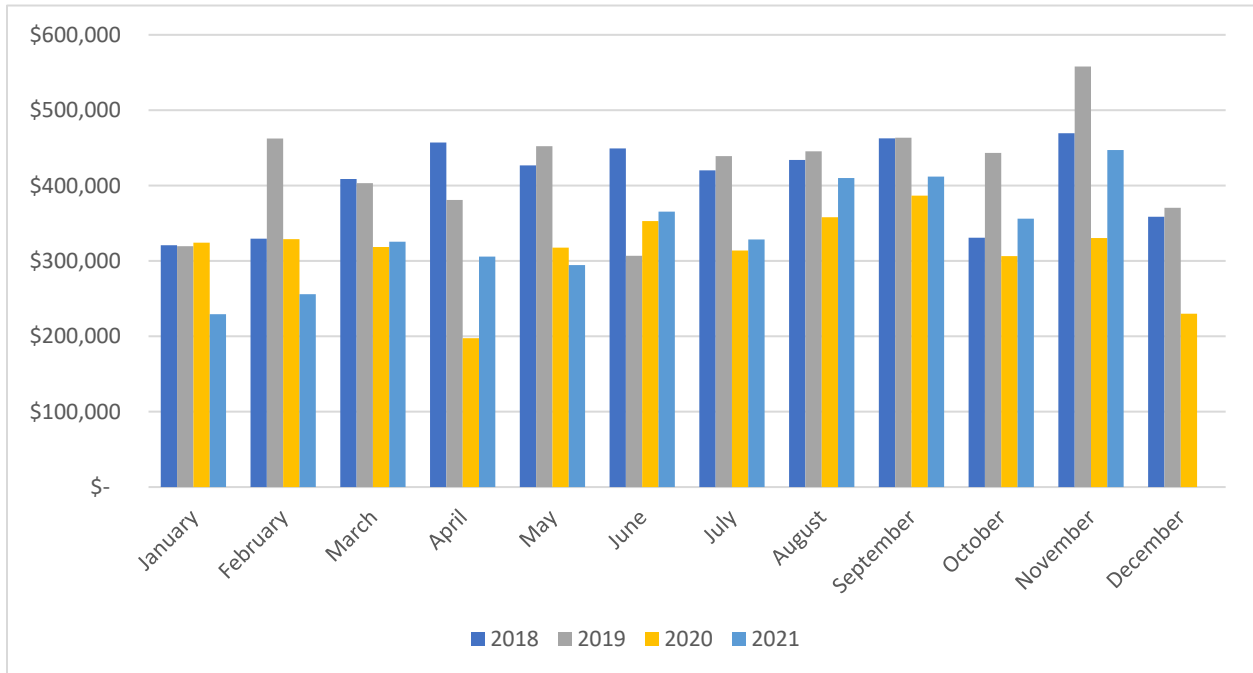
Chart 9: Historical Trends for YTD Marijuana Revenues²



² Rec Marijuana excludes state share back payments.
Note: Totals may not tie to exhibits due to rounding.

Sugar Sweetened Beverage Tax Revenue

The Sugar Sweetened Beverage Product Distribution Tax is a voter-initiated tax that was adopted by Boulder voters in the November 2016 election and went into effect on July 1, 2017. It places a 2 cent per ounce excise tax on the distribution of beverages with added sugar and other sweeteners.



Note: October 2018 Sugar-Sweetened Beverage Revenue is lower than average due to several accounts that did not file and pay taxes. These collections were recorded in February 2019 and are reflected in the chart above. June 2018 is lower due to several accounts that were paid late (in July). November 2019 is higher than average due to the posting of an audit of a large taxpayer.

City Tax Descriptions

Accommodations Tax

This tax is charged for the leasing or renting of any room, hotel/motel room, or other public accommodation located in the city and used for overnight lodging purposes (for less than a 30-night stay). The current accommodations tax rate is 7.5%.

Admissions Tax

This tax is charged for admission to an event such as concerts, nightclubs, and theatres. The tax rate for admission to an event is 5.0% of the price of the ticket or admission. Any admission fee paid or charged to participate in a racing event which includes running, walking, biking, or swimming is exempt from this tax.

Business Use Tax

Use tax applies to all furniture, fixtures, equipment, supplies, and materials purchased for use by your business that are not for resale. If a person or business hasn't paid the proper city sales tax to the vendor on a taxable purchase, they must report use tax directly to the city. The current City of Boulder use tax rate is 3.86%.

Construction Use Tax

Construction Use Tax is paid at the time of a building permit application and is based upon 50% of the valuation of the project. If the project valuation is more than \$75,000, after the project is complete the contractor is required to file a reconciliation return to determine whether additional tax is due, or a refund is due based upon the actual value of taxable personal property and services included in project. This tax is therefore dependent upon the number and value of construction projects permitted in a year and can vary significantly year to year, and because it is collected at the time of permitting the revenue is in advance of visible construction activity. The current construction use tax rate is 3.86%.

Disposable Bag Fee

The city requires a 10-cent fee for disposable plastic and paper checkout bags at all grocery stores in Boulder. The bag fee does not apply to restaurants, bulk or produce bags, newspaper bags, or any other kind of food packaging bags.

Electronic Smoking Device Tax

This additional tax of 40% is applied to sales of Electronic Smoking Devices (ESDs), including any refill, cartridge or any other ESD component intended to simulate smoking in the delivery of nicotine or any other substance, even if marketed as nicotine-free, through inhalation from the product. This tax is in addition to the city's 3.86% sales tax on the sale of ESDs.

Food Service Tax

This tax is applied to food and beverage prepared and served by food service establishments. The food service tax of 0.15% is added to the current sales tax rate of 3.86% resulting in a total tax rate of 4.01%. This tax is not applied to food purchased for home consumption from grocery/convenience stores.

Marijuana Taxes

The city's 3.86% sales tax applies to the sale of both medical and recreational marijuana. In addition, the city has a 3.5% additional recreational marijuana tax and 5.0% excise tax on the transfer of marijuana from a recreational marijuana cultivation facility to a marijuana infused product facility, testing facility or recreational marijuana store. In addition, the city receives a revenue share back from state recreational marijuana taxes.

Motor Vehicle Use Tax

If sales tax is not paid at the time of purchasing a vehicle, a Motor Vehicle Use Tax is due at the time a vehicle is registered or titled to an address within the city. The current use tax rate is 3.86%.

Short Term Rental Tax

This tax is charged for leasing or renting properties by Boulder homeowners for less than 30 days at a time. The current short-term rental tax rate is 7.5%.

Sugar Sweetened Beverage Product Distribution Tax

The Sugar Sweetened Beverage Product Distribution Tax is a voter-initiated tax that was adopted by Boulder voters in the November 2016 election. It places a 2-cent per ounce excise tax on the distribution of beverages with added sugar and other sweeteners. Revenue will be spent on health promotion, general wellness programs and chronic disease prevention that improve health equity, and other health programs (especially for residents with low income and those most affected by chronic disease) linked to sugary drink consumption.

Trash Tax

The trash tax is an occupation tax on trash haulers serving customers within the city limits and helps fund waste reduction efforts in Boulder. Most haulers pass the tax on to customers as part of their trash service bills. Boulder also has a waste hauling ordinance that applies to all haulers. The current trash tax rates are \$3.50 per month for households and \$0.85 per cubic yard of trash for businesses and multifamily units that use centralized dumpsters.

Exhibit 1: Sales and Use Tax by Category, Industry and Location

Total Net Sales/Use Tax Receipts by Tax Category	November YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$91,750,498	\$109,105,008	81.07%	18.91%	16.13%
Business Use Tax	12,229,342	10,939,439	8.13%	(10.55%)	(9.42%)
Construction Use Tax	11,226,720	8,729,923	6.49%	(22.24%)	(21.37%)
Motor Vehicle Use Tax	4,697,256	5,806,919	4.31%	23.62%	23.47%
Total Sales and Use Tax	\$119,903,816	\$134,581,289	100.00%	12.24%	10.45%

Total Net Sales/Use Tax Receipts by Industry Type	November YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$2,973,270	\$4,205,402	3.12%	41.44%	31.84%
Automotive Trade	9,214,212	11,504,748	8.55%	24.86%	22.81%
Building Material - Retail	4,630,648	5,101,755	3.79%	10.17%	10.10%
Computer Related Business Sector	8,463,870	8,978,495	6.67%	6.08%	6.98%
Construction Sales / Use Tax	12,172,869	9,681,894	7.19%	(20.46%)	(19.71%)
Consumer Electronics	3,333,751	4,469,602	3.32%	34.07%	25.49%
Eating Places	10,948,896	14,680,778	10.91%	34.08%	24.86%
Food Stores	18,824,858	17,329,701	12.88%	(7.94%)	(7.55%)
General Retail	21,816,179	29,044,209	21.58%	33.13%	30.55%
Home Furnishings	2,111,657	2,332,251	1.73%	10.45%	5.34%
Medical Marijuana	284,349	193,709	0.14%	(31.88%)	(31.60%)
Rec Marijuana	3,942,108	3,845,953	2.86%	(2.44%)	(0.75%)
Transportation/Utilities	7,225,477	7,903,547	5.87%	9.38%	5.47%
All Other	13,961,672	15,309,247	11.38%	9.65%	8.48%
Total Sales and Use Tax	\$119,903,816	\$134,581,289	100.00%	12.24%	10.45%

Total Net Sales/Use Tax Receipts by Geographic Area	November YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
29th Street	\$4,801,339	\$5,646,056	4.20%	17.59%	5.44%
Airport	1,311,695	909,941	0.68%	(30.63%)	(16.72%)
Basemar	2,638,337	2,564,489	1.91%	(2.80%)	(12.60%)
Boulder County	2,100,454	1,798,375	1.34%	(14.38%)	(15.07%)
Boulder Industrial	10,902,651	12,367,078	9.19%	13.43%	11.68%
BVRC-Boulder Valley Regional Center	21,145,682	23,346,867	17.35%	10.41%	8.89%
Colorado All Other	628,343	407,117	0.30%	(35.21%)	(31.22%)
County Clerk	4,697,256	5,806,919	4.31%	23.62%	23.47%
Downtown	5,035,730	6,965,493	5.18%	38.32%	23.66%
Downtown Extension	613,474	481,072	0.36%	(21.58%)	(20.27%)
East Downtown	684,403	833,106	0.62%	21.73%	18.16%
Gunbarrel Commercial	1,447,689	1,486,125	1.10%	2.65%	(2.66%)
Gunbarrel Industrial	5,873,660	4,428,392	3.29%	(24.61%)	(26.12%)
Metro Denver	4,463,672	5,167,252	3.84%	15.76%	10.44%
N. 28th St Commercial	6,003,490	5,790,761	4.30%	(3.54%)	(0.70%)
N. Broadway Annex	1,125,376	400,119	0.30%	(64.45%)	(63.34%)
North Broadway	2,001,660	1,977,452	1.47%	(1.21%)	(4.08%)
Out of State	20,121,322	27,307,685	20.29%	35.72%	36.53%
Pearl Street Mall	2,360,273	3,584,712	2.66%	51.88%	38.95%
Public Utilities	4,111,573	4,696,609	3.49%	14.23%	13.05%
Table Mesa	2,701,472	1,486,199	1.10%	(44.99%)	(44.17%)
The Meadows	1,026,536	1,218,136	0.91%	18.66%	22.90%
UHGD (the "hill")	1,156,890	1,276,272	0.95%	10.32%	6.31%
University of Colorado	1,274,096	1,158,536	0.86%	(9.07%)	(11.43%)
Unlicensed Receipts	454,513	641,887	0.48%	41.23%	90.82%
All Other Boulder	11,222,229	12,834,636	9.54%	14.37%	14.31%
Total Sales and Use Tax	\$119,903,816	\$134,581,289	100.00%	12.24%	10.45%

Note: 2020 revenues have been restated to exclude penalties and interest erroneously reported in 2020. See December 2020 Revenue report for more detail.

Exhibit 2: Sales Tax and Use Tax Separately by Industry and Location

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
November YTD						November YTD				
2020	2021	\$ Change	YTD % Change	12 Month % Change		2020	2021	\$ Change	YTD % Change	12 Month % Change
2,961,154	4,164,121	1,202,967	40.62%	31.09%	Apparel Stores	12,116	41,280	29,165	240.72%	207.61%
4,467,424	5,634,989	1,167,565	26.14%	22.12%	Automotive Trade	4,746,787	5,869,758	1,122,971	23.66%	23.49%
4,607,945	5,083,575	475,629	10.32%	10.19%	Building Material - Retail	22,703	18,180	(4,523)	(19.92%)	(8.93%)
6,608,260	6,883,583	275,323	4.17%	4.60%	Computer Related Business Sector	1,855,610	2,094,912	239,302	12.90%	16.12%
830,500	849,278	18,778	2.26%	0.06%	Construction Sales / Use Tax	11,342,369	8,832,616	(2,509,753)	(22.13%)	(21.36%)
3,187,684	4,341,569	1,153,885	36.20%	27.13%	Consumer Electronics	146,067	128,032	(18,035)	(12.35%)	(12.94%)
10,890,147	14,649,602	3,759,456	34.52%	25.22%	Eating Places	58,750	31,175	(27,575)	(46.94%)	(43.16%)
18,572,881	17,191,814	(1,381,068)	(7.44%)	(7.04%)	Food Stores	251,977	137,887	(114,089)	(45.28%)	(45.19%)
20,571,205	27,905,398	7,334,192	35.65%	33.88%	General Retail	1,244,974	1,138,811	(106,163)	(8.53%)	(12.82%)
2,105,640	2,325,942	220,302	10.46%	5.34%	Home Furnishings	6,018	6,309	292	4.85%	4.60%
281,658	181,538	(100,120)	(35.55%)	(34.76%)	Medical Marijuana	2,691	12,171	9,480	352.31%	224.28%
3,850,724	3,748,933	(101,791)	(2.64%)	(0.60%)	Rec Marijuana	91,383	97,021	5,637	6.17%	(5.96%)
6,971,883	7,551,869	579,986	8.32%	4.41%	Transportation/Utilities	253,594	351,677	98,084	38.68%	34.43%
5,843,392	8,592,797	2,749,405	47.05%	38.30%	All Other	8,118,280	6,716,450	(1,401,830)	(17.27%)	(14.76%)
91,750,498	109,105,008	17,354,510	18.91%	16.13%	Total	28,153,319	25,476,281	(2,677,038)	(9.51%)	(8.62%)

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
November YTD						November YTD				
2020	2021	\$ Change	YTD % Change	12 Month % Change		2020	2021	\$ Change	YTD % Change	12 Month % Change
4,691,617	5,548,509	856,892	18.26%	5.71%	29th Street	109,722	97,548	(12,174)	(11.10%)	(7.21%)
37,761	83,922	46,161	122.25%	102.45%	Airport	1,273,934	826,018	(447,916)	(35.16%)	(20.92%)
2,472,866	2,520,646	47,780	1.93%	(4.61%)	Basenar	165,470	43,843	(121,627)	(73.50%)	(85.43%)
1,181,875	1,484,370	302,496	25.59%	18.59%	Boulder County	918,580	314,005	(604,575)	(65.82%)	(65.24%)
6,174,422	7,013,998	839,577	13.60%	11.51%	Boulder Industrial	4,728,229	5,353,079	624,850	13.22%	11.88%
20,147,948	23,182,616	3,034,668	15.06%	12.94%	BVRC-Boulder Valley Regional Center	997,734	164,251	(833,483)	(83.54%)	(78.59%)
574,169	379,966	(194,202)	(33.82%)	(29.73%)	Colorado All Other	54,174	27,151	(27,023)	(49.88%)	(47.31%)
0	0	0	0.00%	0.00%	County Clerk	4,697,256	5,806,919	1,109,663	23.62%	23.47%
4,678,484	6,530,809	1,852,325	39.59%	27.49%	Downtown	357,245	434,684	77,438	21.68%	(12.48%)
546,362	163,245	(383,117)	(70.12%)	(65.36%)	Downtown Extension	67,113	317,827	250,714	373.57%	354.02%
554,552	697,403	142,851	25.76%	23.95%	East Downtown	129,851	135,704	5,852	4.51%	(5.30%)
1,445,183	1,481,364	36,180	2.50%	(2.78%)	Gunbarrel Commercial	2,506	4,761	2,255	90.01%	56.60%
1,144,457	1,461,436	316,978	27.70%	20.11%	Gunbarrel Industrial	4,729,203	2,966,957	(1,762,246)	(37.26%)	(37.30%)
4,257,338	4,940,182	682,844	16.04%	11.29%	Metro Denver	206,334	227,070	20,735	10.05%	(5.12%)
5,593,697	5,768,614	174,918	3.13%	5.20%	N. 28th St Commercial	409,793	22,147	(387,646)	(94.60%)	(80.30%)
401,713	349,764	(51,949)	(12.93%)	(19.44%)	N. Broadway Annex	723,663	50,356	(673,307)	(93.04%)	(91.73%)
1,828,375	1,682,435	(145,940)	(7.98%)	(11.00%)	North Broadway	173,285	295,018	121,733	70.25%	70.00%
19,797,923	26,960,618	7,162,696	36.18%	36.92%	Out of State	323,400	347,067	23,667	7.32%	11.95%
2,088,200	3,537,607	1,449,407	69.41%	52.68%	Pearl Street Mall	272,074	47,105	(224,968)	(82.69%)	(80.57%)
3,986,581	4,466,636	480,054	12.04%	11.29%	Public Utilities	124,991	229,973	104,982	83.99%	66.88%
2,632,953	1,363,676	(1,269,277)	(48.21%)	(46.93%)	Table Mesa	68,519	122,523	54,003	78.81%	61.40%
988,575	1,186,864	198,290	20.06%	23.37%	The Meadows	37,961	31,272	(6,689)	(17.62%)	11.51%
1,082,760	1,266,581	183,820	16.98%	12.20%	UHGD (the "hill")	74,129	9,692	(64,438)	(86.93%)	(86.85%)
674,231	668,713	(5,518)	(0.82%)	(7.60%)	University of Colorado	599,866	489,824	(110,042)	(18.34%)	(16.15%)
358,942	684,814	325,872	90.79%	100.56%	Unlicensed Receipts	95,571	-42,927	(138,499)	(144.92%)	54.19%
4,409,514	5,680,219	1,270,705	28.82%	27.63%	All Other Boulder	6,812,715	7,154,417	341,702	5.02%	5.22%
91,750,498	109,105,008	17,354,510	18.91%	16.13%	Total	28,153,319	25,476,281	(2,677,038)	(9.51%)	(8.62%)

Note: 2020 revenues have been restated to exclude penalties and interest erroneously reported in 2020. See December 2020 Revenue report for more detail.

Exhibit 3: Sales Tax and Use Tax Separately by Month

REVENUE CATEGORY	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	Taxable Sales	% Change in Taxable	
																Sales	Tax Rate
Retail Sales Tax	2016	7,281,270	7,416,204	8,815,137	7,673,363	8,489,983	9,609,827	8,632,064	8,954,264	10,570,518	8,122,561	7,743,585	0	93,308,776	2,417,325,803	n/a	3.86%
	2017	7,685,193	6,938,514	9,470,080	7,751,804	8,239,987	9,634,982	8,440,889	8,666,131	9,972,380	9,009,591	7,831,186	0	93,640,737	2,425,925,829	0.36%	3.86%
	2018	7,849,997	7,028,188	9,445,995	7,925,005	8,389,559	10,016,816	8,891,244	9,487,763	10,432,914	8,749,441	8,179,000	0	96,395,922	2,497,303,679	2.94%	3.86%
	2019	8,590,452	7,489,624	9,606,398	8,214,047	8,832,480	10,732,278	9,049,753	9,105,142	11,271,475	9,070,678	8,755,051	0	100,717,378	2,609,258,497	4.48%	3.86%
	2020	7,761,028	7,370,943	10,025,017	6,090,136	7,059,371	9,354,890	8,232,822	8,715,841	10,376,839	8,595,813	8,167,797	0	91,750,498	2,376,955,900	-8.90%	3.86%
	2021	8,059,343	7,608,759	10,351,245	8,666,637	9,229,065	11,968,601	9,603,695	10,689,554	12,423,835	10,643,271	9,861,003	0	109,105,008	2,826,554,603	18.91%	3.86%
	Change from prior year (month)		3.84%	3.23%	3.25%	42.31%	30.73%	27.94%	16.65%	22.65%	19.73%	23.82%					20.73%
Change from prior year (YTD)		3.84%	3.54%	3.43%	11.01%	14.64%	17.25%	17.16%	17.90%	18.15%	18.74%					18.91%	
Business Use Tax	2016	1,010,174	2,081,706	1,031,350	1,059,479	703,955	1,259,297	1,262,360	867,531	940,347	829,604	745,791	0	11,791,595	305,481,723	n/a	3.86%
	2017	834,820	673,000	978,691	709,347	705,788	962,183	649,461	996,236	1,149,030	797,855	766,938	0	9,223,350	238,946,902	-21.78%	3.86%
	2018	874,373	888,081	1,353,132	961,502	953,706	1,270,112	1,010,214	795,264	2,083,440	1,366,458	966,824	0	12,523,105	324,432,764	35.78%	3.86%
	2019	871,308	955,369	1,113,030	937,269	822,969	1,319,363	855,146	843,771	1,190,617	1,090,537	735,632	0	10,735,014	278,109,160	-14.28%	3.86%
	2020	661,337	1,378,415	990,653	844,662	1,099,221	979,785	1,392,218	1,876,792	1,394,739	820,591	790,928	0	12,229,342	316,822,341	13.92%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718	1,239,084	1,283,691	755,073	810,621	1,218,931	778,670	671,669	0	10,939,439	283,405,155	-10.55%	3.86%
	Change from prior year (month)		65.37%	-33.08%	37.17%	-4.49%	12.72%	31.02%	-45.76%	-56.81%	-12.61%	-5.11%					-15.08%
Change from prior year (YTD)		65.37%	-1.16%	11.37%	7.91%	8.98%	12.60%	1.54%	-10.33%	-10.63%	-10.23%					-10.55%	
Construction Use Tax	2016	1,545,717	1,134,734	968,302	1,481,245	1,362,485	900,269	1,360,909	464,057	1,326,163	379,898	667,293	0	11,591,072	300,286,839	n/a	3.86%
	2017	1,151,587	511,519	747,890	408,887	458,555	1,517,412	633,799	576,268	917,519	371,415	1,563,238	0	8,858,089	229,484,171	-23.58%	3.86%
	2018	750,069	566,915	1,301,336	1,741,557	1,665,150	981,039	708,659	1,225,118	968,412	1,311,886	1,024,752	0	12,244,893	317,225,207	38.23%	3.86%
	2019	444,168	1,245,000	1,021,676	969,826	740,084	1,831,923	624,540	1,373,730	820,852	485,001	579,417	0	10,136,217	262,596,295	-17.22%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476	826,940	932,184	1,246,130	877,517	1,112,564	1,380,025	0	11,226,721	290,847,682	10.76%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800	1,438,375	496,950	614,060	523,264	232,089	471,346	446,413	0	8,729,923	226,163,805	-22.24%	3.86%
	Change from prior year (month)		455.49%	0.07%	-46.96%	6.04%	140.34%	-39.90%	-34.13%	-58.01%	-73.55%	-57.63%					-67.65%
Change from prior year (YTD)		455.49%	83.92%	5.95%	5.99%	22.56%	13.46%	6.75%	-3.52%	-10.56%	-15.88%					-22.24%	
Motor Vehicle Use Tax	2016	305,647	291,171	345,620	293,999	315,239	347,631	314,500	348,187	347,444	369,914	343,920	0	3,623,271	93,867,137	n/a	3.86%
	2017	366,296	366,550	372,070	292,792	364,098	312,367	374,191	469,528	378,365	432,211	358,285	0	4,086,752	105,874,393	12.79%	3.86%
	2018	415,636	406,364	399,123	340,273	347,263	358,111	407,339	402,144	382,032	519,163	462,694	0	4,440,143	115,029,619	8.65%	3.86%
	2019	558,802	409,378	368,653	388,198	404,479	389,684	455,583	383,176	399,044	474,660	342,649	0	4,574,303	118,505,270	3.02%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	488,303	573,427	517,475	553,792	595,035	445,389	0	4,697,257	121,690,587	2.69%	3.86%
	2021	553,658	539,761	477,063	525,328	471,703	690,328	496,594	547,024	505,054	509,072	491,334	0	5,806,919	150,438,320	23.62%	3.86%
	Change from prior year (month)		20.48%	31.85%	29.41%	35.32%	16.62%	77.15%	9.00%	42.76%	26.57%	7.25%					43.39%
Change from prior year (YTD)		20.48%	24.86%	36.15%	54.68%	68.49%	61.91%	45.21%	38.62%	31.44%	25.02%					23.62%	
TOTAL	2016	10,142,808	10,923,815	11,160,409	10,508,086	10,871,662	12,117,024	11,569,833	10,634,039	13,184,472	9,701,977	9,500,589	0	120,314,714	3,116,961,503	n/a	3.86%
	2017	10,037,896	8,489,583	11,568,731	9,162,830	9,768,428	12,426,944	10,098,340	10,708,163	12,417,294	10,611,072	10,519,647	0	115,808,928	3,000,231,295	-3.74%	3.86%
	2018	9,890,075	8,889,548	12,499,586	10,968,337	11,355,678	12,626,078	11,017,456	11,910,289	13,866,798	11,946,948	10,633,270	0	125,604,063	3,253,991,269	8.46%	3.86%
	2019	10,464,730	10,099,371	12,109,757	10,509,340	10,800,012	14,273,248	10,985,022	11,705,819	13,681,988	11,120,876	10,412,740	0	126,162,912	3,268,469,223	0.44%	3.86%
	2020	9,064,762	9,975,717	12,756,949	8,932,580	8,925,972	11,649,918	11,130,651	12,356,238	13,202,887	11,124,004	10,784,139	0	119,903,816	3,106,316,484	-4.96%	3.86%
	2021	10,722,326	9,881,681	12,963,430	11,903,483	12,378,227	14,439,570	11,469,422	12,570,463	14,379,909	12,402,359	11,470,419	0	134,581,289	3,486,561,883	12.24%	3.86%
	Change from prior year (month)		18.29%	-0.94%	1.62%	33.26%	38.68%	23.95%	3.04%	1.73%	8.91%	11.49%					6.36%
Change from prior year (YTD)		18.29%	8.21%	5.57%	11.64%	16.50%	17.91%	15.63%	13.60%	12.97%	12.82%					12.24%	