



City of Boulder Finance

REVENUE REPORT

December 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.....	14
Exhibit 3: Sales Tax and Use Tax Separately by Month	15

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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 January 31, 2022 and is largely attributed to economic activity through the month of December 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	December YTD				
	2020	2021	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$101,160,727	\$121,490,238	20,329,511	20.10%	20.10%
Rec MJ Additional 3.5%*	2,039,880	1,934,512	(105,368)	(5.17%)	(5.17%)
Business Use Tax	13,210,172	12,548,008	(662,164)	(5.01%)	(5.01%)
Construction Use Tax	11,891,464	9,248,477	(2,642,987)	(22.23%)	(22.23%)
Motor Vehicle Use Tax	5,176,514	6,318,622	1,142,108	22.06%	22.06%
Total Sales & Use Tax based on current economic activity	\$133,478,757	\$151,539,857	\$18,061,100	13.53%	13.53%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	868,041	364,134	(503,907)	(58.05%)	(58.05%)
Use Tax Audit Revenue	848,614	398,662	(449,952)	(53.02%)	(53.02%)
Total Sales and Use Tax	\$135,195,413	\$152,302,653	\$17,107,240	12.65%	12.65%

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

Other Tax Revenues

Miscellaneous Tax Statistics	December YTD Actual				
	2020	2021	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$3,288,295	\$6,390,920	\$3,102,625	94.35%	102.47%
Admissions Tax	166,772	246,503	79,731	47.81%	49.25%
Disposable Bag Fee	208,833	243,507	34,674	16.60%	47.68%
Electronic Smoking Device Tax	616,976	1,071,707	454,730	n/a	n/a
Food Service Tax	465,487	640,755	175,267	37.65%	51.05%
Rec Marijuana Excise Tax	1,024,427	1,345,691	321,264	31.36%	48.40%
Short-Term Rental Tax	570,263	1,158,359	588,096	103.13%	116.17%
Sugar Sweetened Beverage Tax	3,765,103	4,078,824	313,722	8.33%	23.22%
Trash Tax	1,795,117	1,787,719	(7,398)	(0.41%)	22.58%

Note: Electronic Smoking Device Tax collections began in July 2020. YTD comparison is not available until 2022.

Revenue Trends and Changes

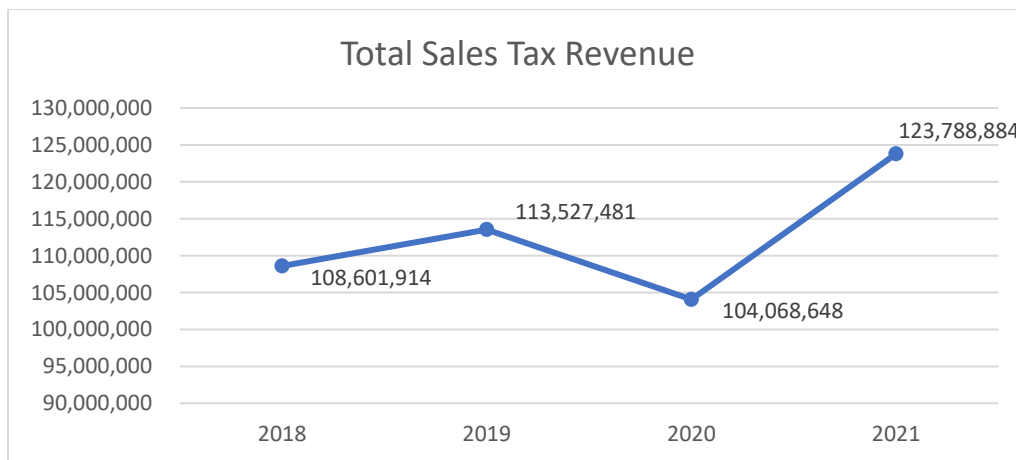
Overview

Year to date (YTD) sales and use tax based upon current economic activity increased from YTD December 2020 by \$18,061,100 or 13.5%.

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 December 2020 by \$17,107,240 or 12.7%.

Sales Tax

YTD December 2021 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$19,720,235 (or 19.0%) when compared to YTD December 2020. This increase, while significant compared to YTD December 2020, results in a compound annual growth rate of 4.4% compared to 2019. The chart below illustrates the trend in sales tax revenue over the past four years. Much of this growth in sales tax is attributable to the adoption of the Marketplace Facilitator ordinance in October 2020, which resulted in over \$3.5 million of new revenue in 2021.



Sales tax for most sectors continues to show growth, led by: Apparel Stores (up 39.6%), Consumer Electronics (up 33.2%), General Retail (up 32.3%), and Eating Places (up 36.9%). Only three categories declined when compared to YTD December 2020: Food stores declined by 5.9%, Medical Marijuana declined by 34.5%, and Recreational Marijuana declined by 5.6%.

Retail and dining nodes are still showing strong growth compared to last year: Pearl Street Mall increased 68.7%, Downtown increased 36.3%, 29th Street Mall increased 20.6%, and The Hill increased 18.6%.

Other Taxes

Hotels and Motels continue to close the recovery gap compared to Short Term Rentals: Short-Term Rental tax increased 103.1%, while Accommodations Tax increased by 94.4%. Food Service Tax revenues improved by 37.7% reflecting the recovery in eating places. Sugar Sweetened Beverage tax increased 8.3%, and Admissions Tax improved by 47.8%. The new 40% tax on Electronic Smoking Devices generated \$1,071,707 YTD and Recreational Marijuana excise tax increased by 31.3%. Disposable Bag Fee revenues increased 16.6% compared to YTD December 2020, due to suspension of the fee during the pandemic.

Chart 1: YTD Sales and Use Tax by Fund

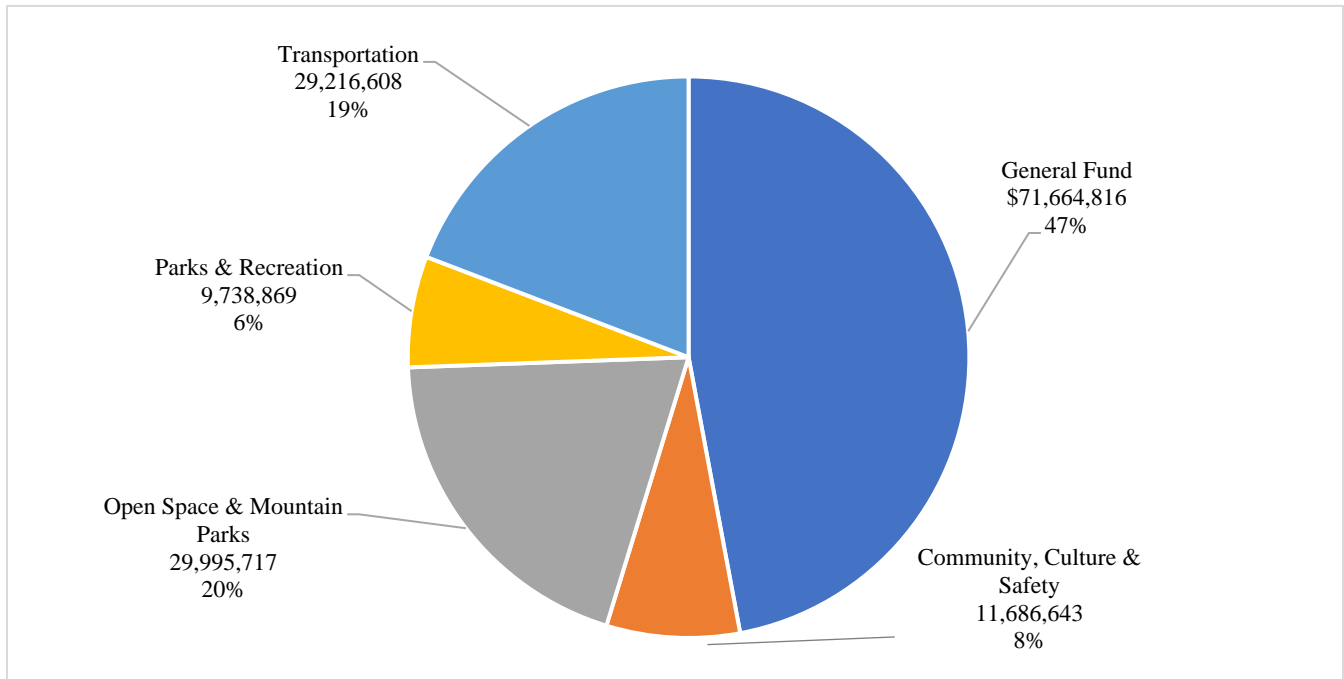
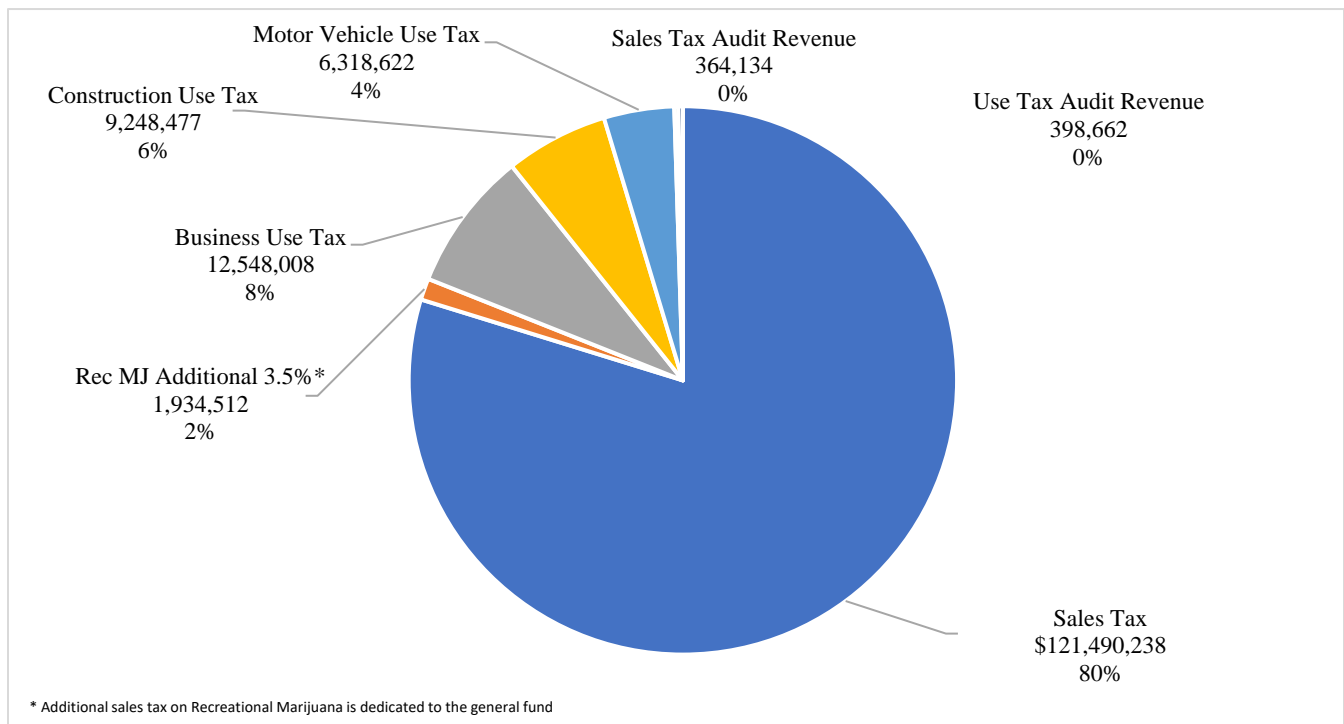


Chart 2: YTD Sales & Use Tax by Type



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. December 2021 retail sales tax revenue was **up 18.9%** compared to December 2020 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

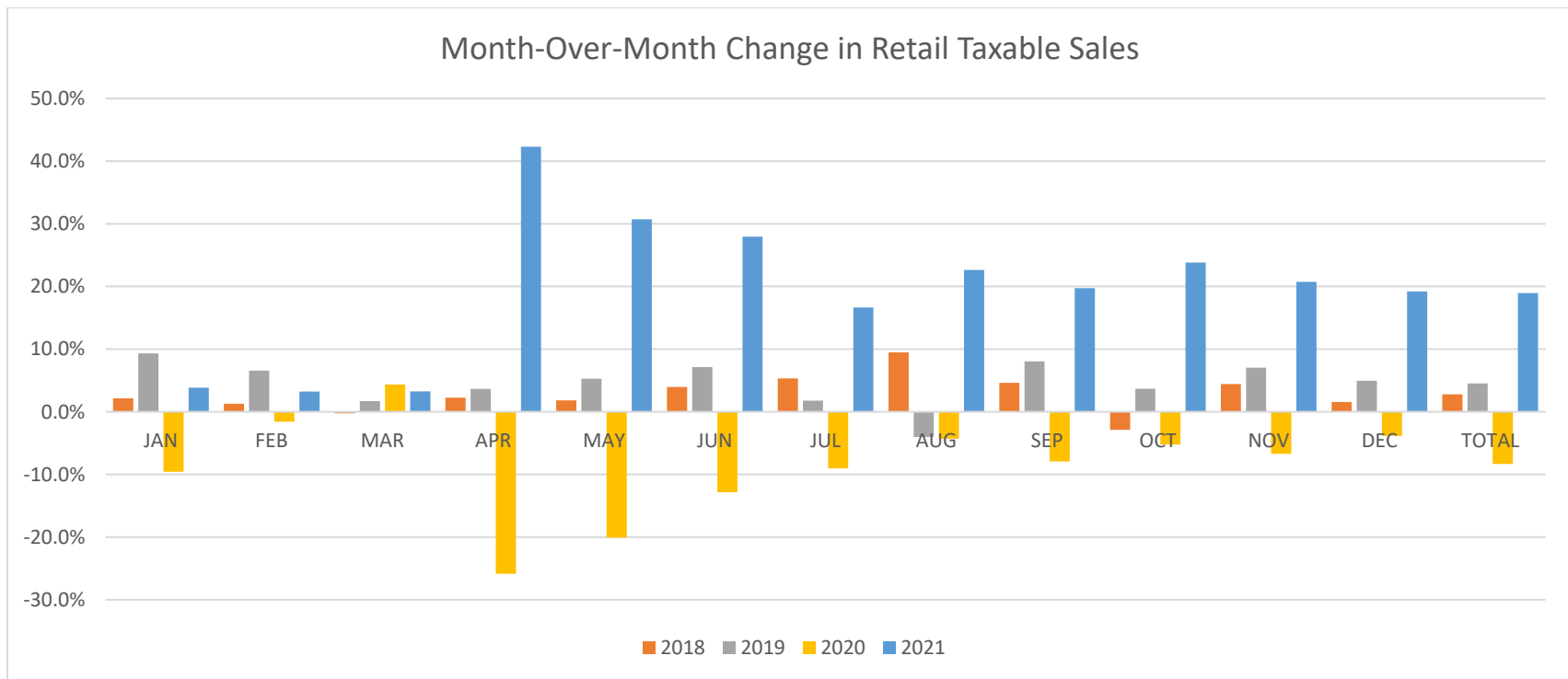


Chart 4: Sales Tax by Industry

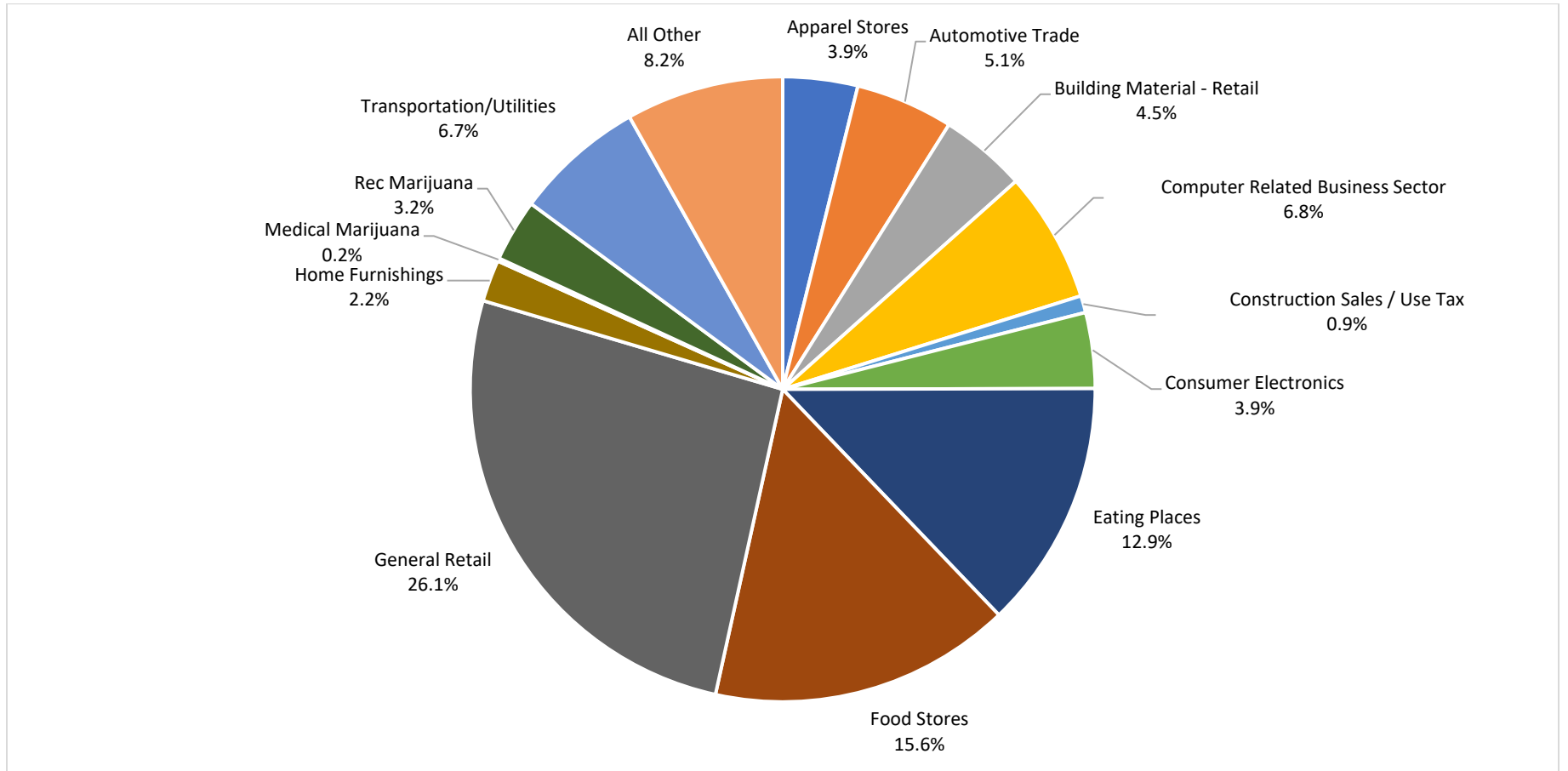
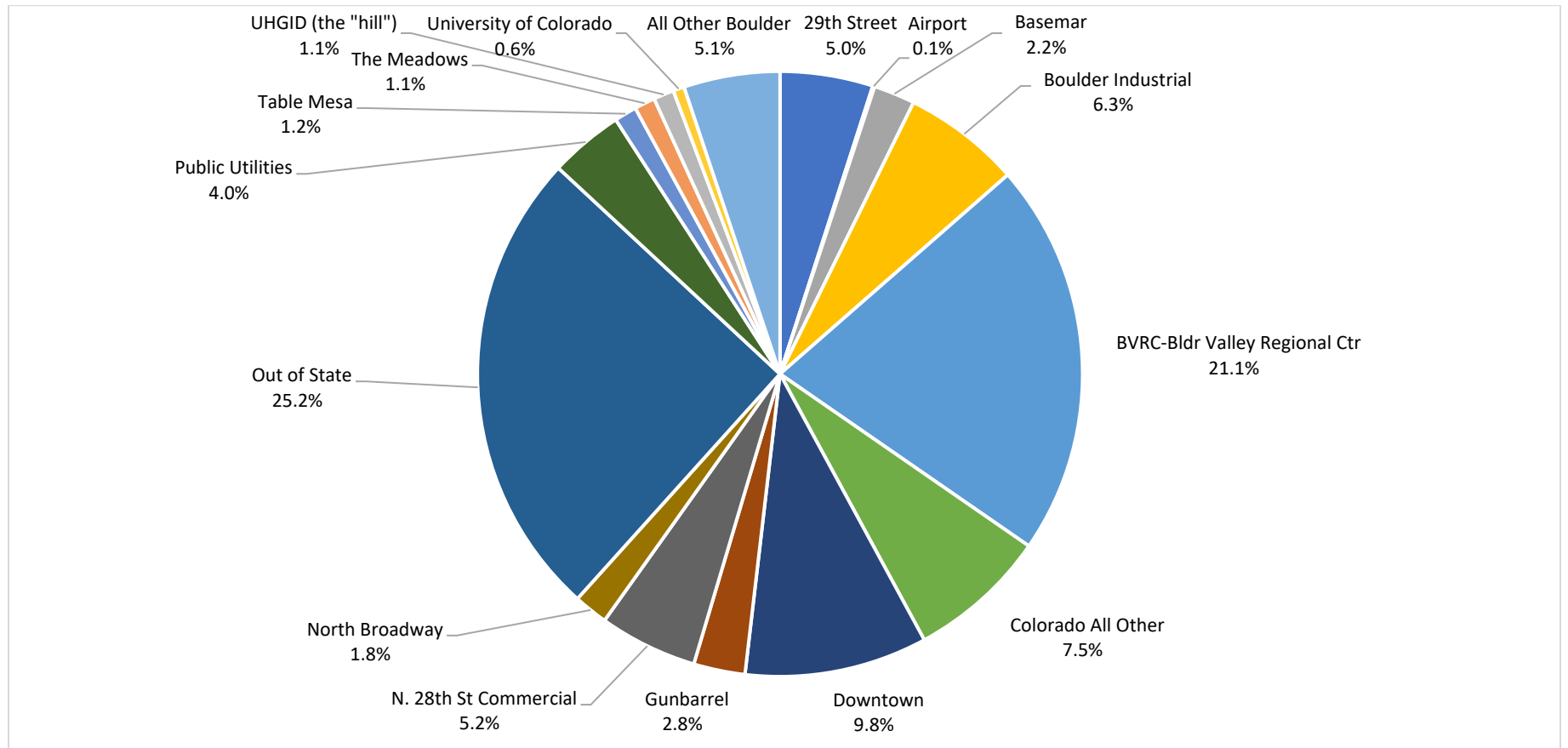


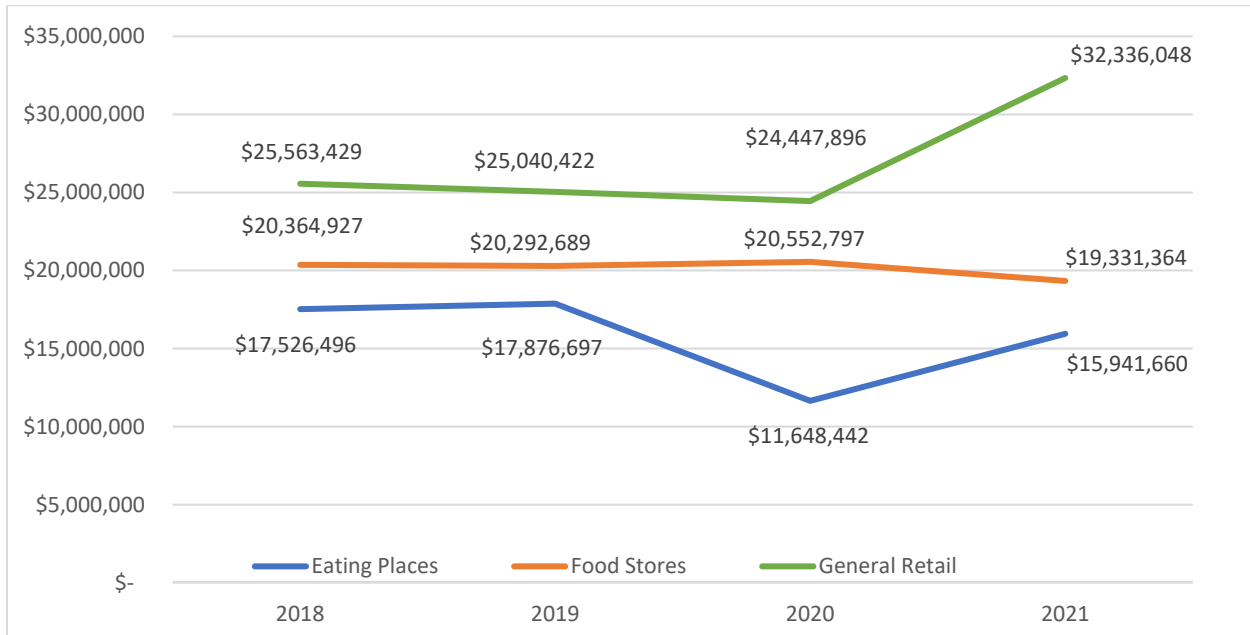
Chart 5: Sales Tax by Geographic Area¹



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

Chart 6: Industry Trends – YTD Retail Sales Tax

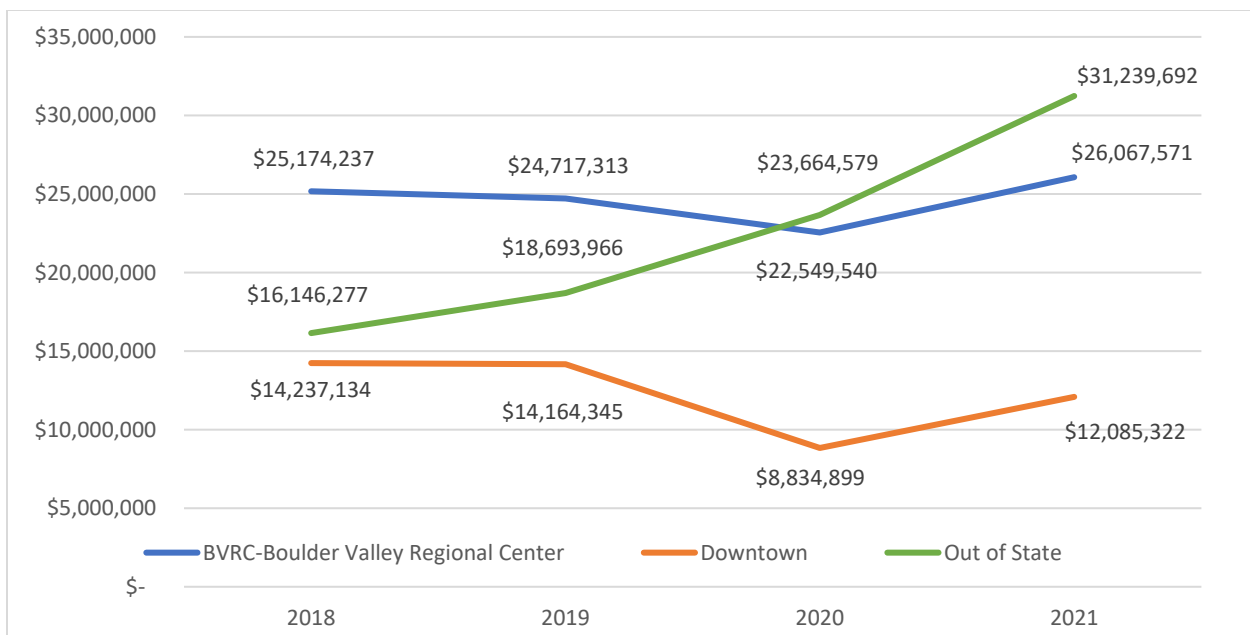
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.

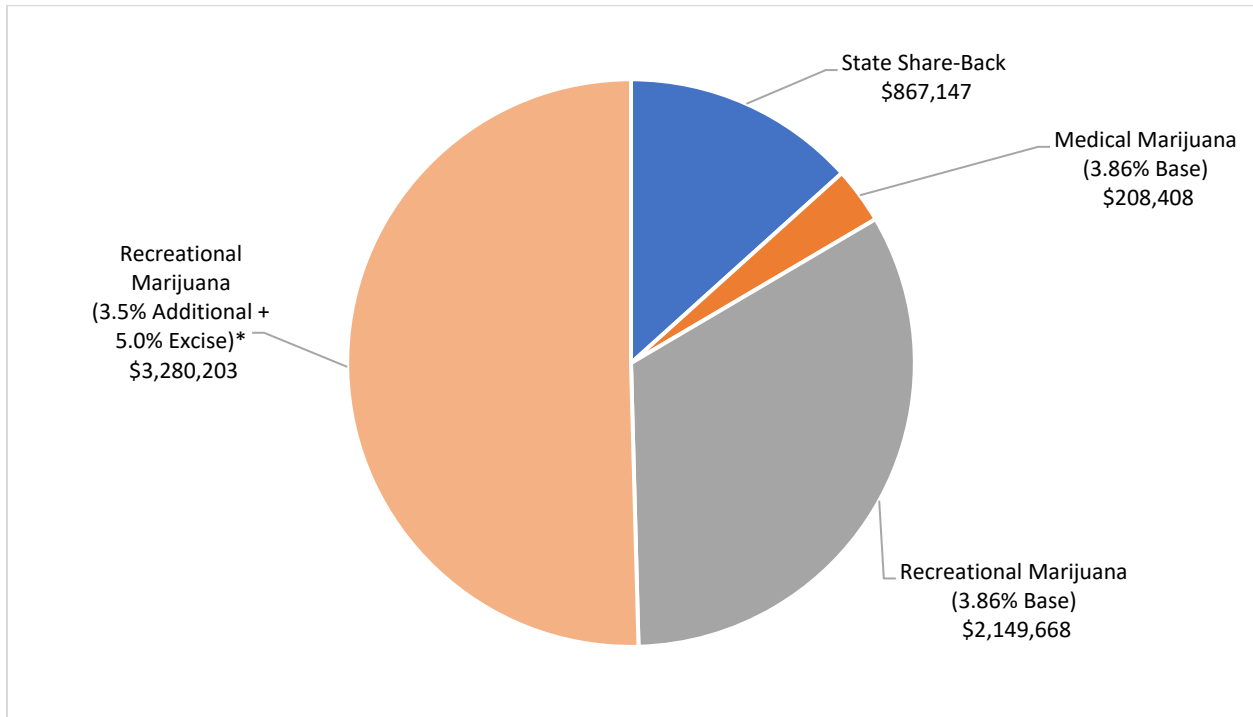


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
 Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

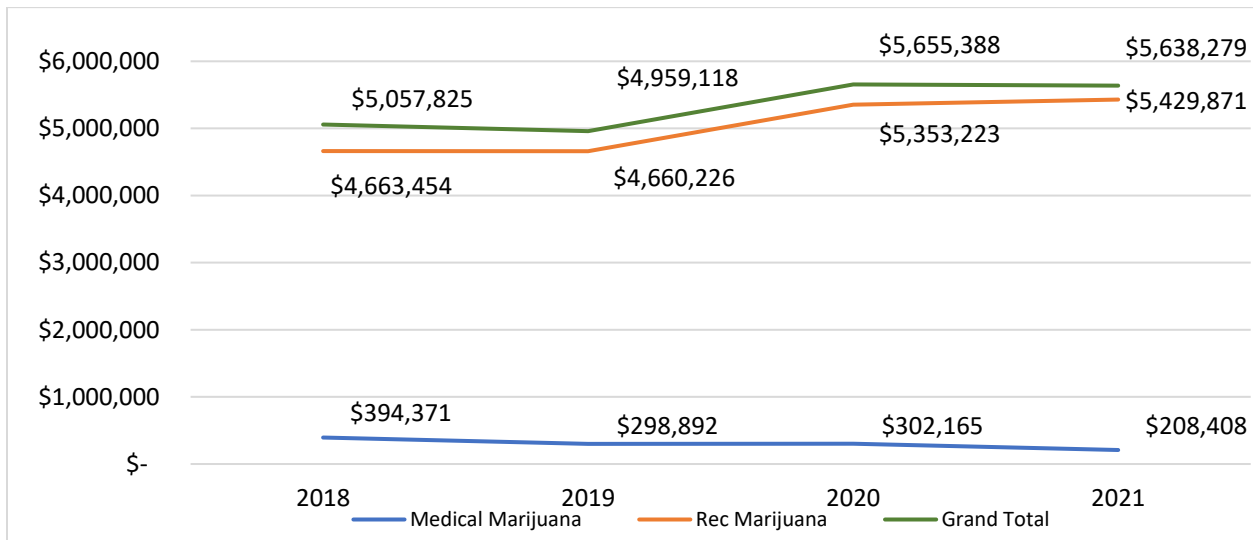
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana 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.

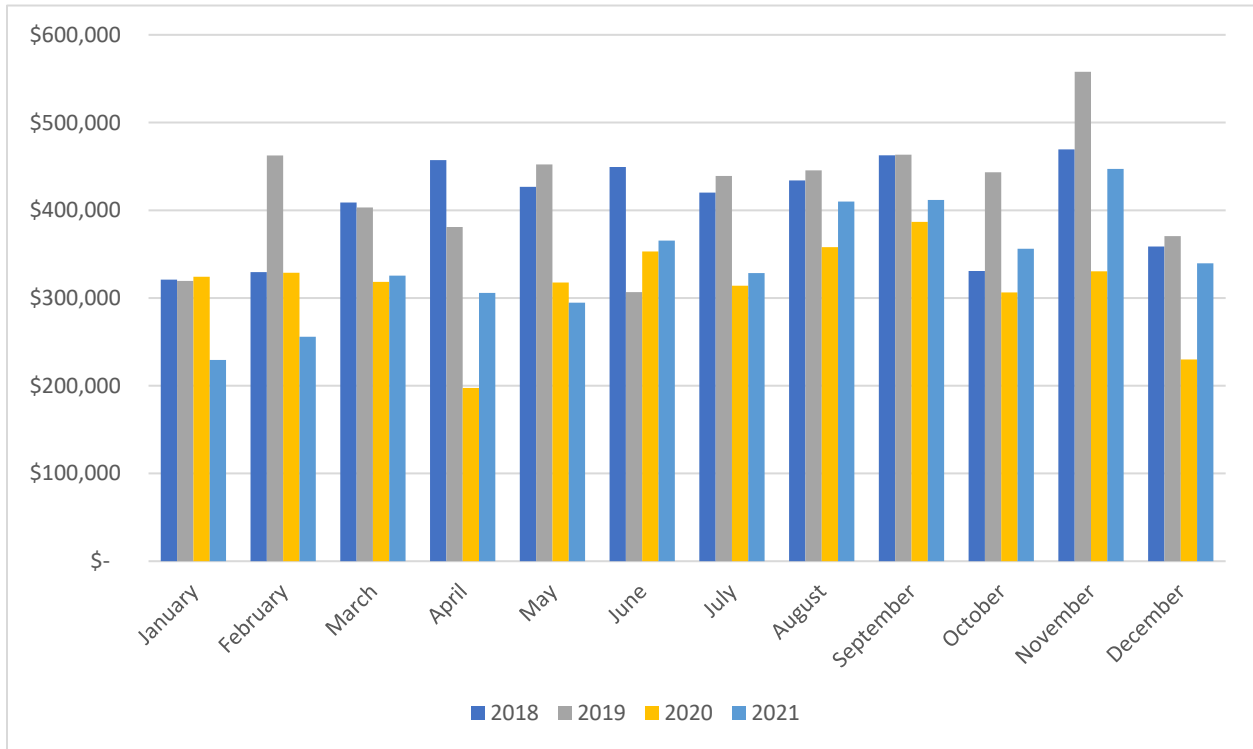
Chart 9: Historical Trends for YTD Marijuana Revenues²



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	December YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$104,068,648	\$123,788,884	81.28%	18.95%	18.95%
Business Use Tax	14,058,787	12,946,670	8.50%	(7.91%)	(7.91%)
Construction Use Tax	11,891,464	9,248,477	6.07%	(22.23%)	(22.23%)
Motor Vehicle Use Tax	5,176,514	6,318,622	4.15%	22.06%	22.06%
Total Sales and Use Tax	\$135,195,413	\$152,302,653	100.00%	12.65%	12.65%
Total Net Sales/Use Tax Receipts by Industry Type	December YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$3,450,672	\$4,838,222	3.18%	40.21%	40.21%
Automotive Trade	10,191,159	12,648,840	8.31%	24.12%	24.12%
Building Material - Retail	5,051,423	5,562,743	3.65%	10.12%	10.12%
Computer Related Business Sector	9,687,767	10,823,378	7.11%	11.72%	11.72%
Construction Sales / Use Tax	13,014,175	10,489,989	6.89%	(19.40%)	(19.40%)
Consumer Electronics	3,794,395	5,001,083	3.28%	31.80%	31.80%
Eating Places	11,713,726	15,982,483	10.49%	36.44%	36.44%
Food Stores	20,819,998	19,477,030	12.79%	(6.45%)	(6.45%)
General Retail	26,146,207	33,766,219	22.17%	29.14%	29.14%
Home Furnishings	2,415,666	2,672,075	1.75%	10.61%	10.61%
Medical Marijuana	302,165	208,408	0.14%	(31.03%)	(31.03%)
Rec Marijuana	4,328,796	4,084,180	2.68%	(5.65%)	(5.65%)
Transportation/Utilities	8,003,055	8,738,477	5.74%	9.19%	9.19%
All Other	16,276,210	18,009,527	11.82%	10.65%	10.65%
Total Sales and Use Tax	\$135,195,413	\$152,302,653	100.00%	12.65%	12.65%
Total Net Sales/Use Tax Receipts by Geographic Area	December YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
29th Street	\$5,216,325	\$6,246,298	4.10%	19.75%	19.75%
Airport	1,495,457	978,735	0.64%	(34.55%)	(34.55%)
Basemar	2,837,021	2,795,146	1.84%	(1.48%)	(1.48%)
Boulder County	2,299,945	2,026,791	1.33%	(11.88%)	(11.88%)
Boulder Industrial	12,452,067	14,082,481	9.25%	13.09%	13.09%
BVRC-Boulder Valley Regional Center	23,607,630	26,264,713	17.25%	11.26%	11.26%
Colorado All Other	757,997	551,770	0.36%	(27.21%)	(27.21%)
County Clerk	5,176,514	6,318,622	4.15%	22.06%	22.06%
Downtown	5,693,484	7,701,947	5.06%	35.28%	35.28%
Downtown Extension	659,656	473,973	0.31%	(28.15%)	(28.15%)
East Downtown	784,687	946,364	0.62%	20.60%	20.60%
Gunbarrel Commercial	1,578,391	1,733,810	1.14%	9.85%	9.85%
Gunbarrel Industrial	6,382,921	5,215,182	3.42%	(18.29%)	(18.29%)
Metro Denver	5,406,203	6,594,850	4.33%	21.99%	21.99%
N. 28th St Commercial	6,763,807	6,584,643	4.32%	(2.65%)	(2.65%)
N. Broadway Annex	1,168,339	463,736	0.30%	(60.31%)	(60.31%)
North Broadway	2,211,518	2,187,335	1.44%	(1.09%)	(1.09%)
Out of State	24,039,687	31,702,841	20.82%	31.88%	31.88%
Pearl Street Mall	2,631,546	4,018,088	2.64%	52.69%	52.69%
Public Utilities	4,517,893	5,157,332	3.39%	14.15%	14.15%
Table Mesa	2,952,136	1,607,388	1.06%	(45.55%)	(45.55%)
The Meadows	1,194,512	1,400,436	0.92%	17.24%	17.24%
UHGID (the "hill")	1,216,120	1,367,732	0.90%	12.47%	12.47%
University of Colorado	1,302,219	1,231,646	0.81%	(5.42%)	(5.42%)
Unlicensed Receipts	680,925	713,780	0.47%	4.83%	4.83%
All Other Boulder	12,168,411	13,937,014	9.15%	14.53%	14.53%
Total Sales and Use Tax	\$135,195,413	\$152,302,653	100.00%	12.65%	12.65%

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

SALES TAX BY INDUSTRY				USE TAX BY INDUSTRY				
December YTD				December YTD				
2020	2021	\$ Change	YTD % Change	INDUSTRY	2020	2021	\$ Change	YTD % Change
3,433,109	4,791,921	1,358,813	39.58%	Apparel Stores	17,563	46,301	28,738	163.63%
4,960,141	6,261,820	1,301,679	26.24%	Automotive Trade	5,231,018	6,387,020	1,156,002	22.10%
5,024,734	5,541,987	517,254	10.29%	Building Material - Retail	26,689	20,755	(5,934)	(22.23%)
7,646,434	8,370,532	724,097	9.47%	Computer Related Business Sector	2,041,333	2,452,846	411,513	20.16%
987,360	1,087,504	100,144	10.14%	Construction Sales / Use Tax	12,026,815	9,402,485	(2,624,330)	(21.82%)
3,636,197	4,844,832	1,208,635	33.24%	Consumer Electronics	158,199	156,251	(1,948)	(1.23%)
11,648,442	15,941,660	4,293,217	36.86%	Eating Places	65,283	40,824	(24,459)	(37.47%)
20,552,797	19,331,364	(1,221,433)	(5.94%)	Food Stores	267,201	145,666	(121,535)	(45.48%)
24,447,896	32,336,048	7,888,153	32.27%	General Retail	1,698,312	1,430,171	(268,141)	(15.79%)
2,408,639	2,665,539	256,900	10.67%	Home Furnishings	7,027	6,536	(491)	(6.99%)
299,390	196,102	(103,289)	(34.50%)	Medical Marijuana	2,775	12,307	9,532	343.50%
4,223,515	3,986,824	(236,691)	(5.60%)	Rec Marijuana	105,281	97,356	(7,926)	(7.53%)
7,708,565	8,332,867	624,302	8.10%	Transportation/Utilities	294,490	405,610	111,120	37.73%
7,091,430	10,099,883	3,008,454	42.42%	All Other	9,184,780	7,909,644	(1,275,136)	(13.88%)
104,068,648	123,788,884	19,720,235	18.95%	Total	31,126,765	28,513,769	(2,612,995)	(8.39%)

SALES TAX BY LOCATION				USE TAX BY LOCATION				
December YTD				December YTD				
2020	2021	\$ Change	YTD % Change	LOCATION	2020	2021	\$ Change	YTD % Change
5,092,313	6,142,947	1,050,634	20.63%	29th Street	124,012	103,351	(20,662)	(16.66%)
44,288	129,783	85,495	193.04%	Airport	1,451,169	848,952	(602,217)	(41.50%)
2,669,822	2,738,874	69,052	2.59%	Basemar	167,200	56,272	(110,927)	(66.34%)
1,367,064	1,690,382	323,318	23.65%	Boulder County	932,881	336,409	(596,472)	(63.94%)
6,854,754	7,782,447	927,693	13.53%	Boulder Industrial	5,597,313	6,300,034	702,721	12.55%
22,549,540	26,067,571	3,518,031	15.60%	BVRC-Boulder Valley Regional Center	1,058,091	197,143	(860,948)	(81.37%)
696,278	520,070	(176,209)	(25.31%)	Colorado All Other	61,719	31,700	(30,019)	(48.64%)
0	0	0	0.00%	County Clerk	5,176,514	6,318,622	1,142,108	22.06%
5,253,717	7,162,667	1,908,950	36.34%	Downtown	439,767	539,280	99,513	22.63%
587,564	156,099	(431,465)	(73.43%)	Downtown Extension	72,092	317,873	245,782	340.93%
642,579	800,614	158,035	24.59%	East Downtown	142,108	145,750	3,642	2.56%
1,575,302	1,728,335	153,033	9.71%	Gunbarrel Commercial	3,089	5,475	2,385	77.21%
1,245,930	1,677,424	431,494	34.63%	Gunbarrel Industrial	5,136,990	3,537,758	(1,599,232)	(31.13%)
5,155,036	6,284,166	1,129,129	21.90%	Metro Denver	251,167	310,685	59,518	23.70%
6,286,432	6,496,828	210,396	3.35%	N. 28th St Commercial	477,375	87,814	(389,560)	(81.60%)
434,310	392,785	(41,525)	(9.56%)	N. Broadway Annex	734,030	70,952	(663,078)	(90.33%)
2,002,256	1,871,083	(131,174)	(6.55%)	North Broadway	209,262	316,252	106,990	51.13%
23,664,579	31,239,692	7,575,112	32.01%	Out of State	375,108	463,150	88,042	23.47%
2,351,039	3,965,943	1,614,903	68.69%	Pearl Street Mall	280,507	52,145	(228,362)	(81.41%)
4,384,183	4,898,575	514,392	11.73%	Public Utilities	133,710	258,757	125,047	93.52%
2,877,999	1,480,362	(1,397,637)	(48.56%)	Table Mesa	74,137	127,027	52,889	71.34%
1,138,858	1,367,773	228,915	20.10%	The Meadows	55,654	32,663	(22,991)	(41.31%)
1,141,856	1,354,331	212,474	18.61%	UHGID (the "hill")	74,264	13,401	(60,862)	(81.95%)
689,204	739,675	50,471	7.32%	University of Colorado	613,015	491,971	(121,044)	(19.75%)
395,069	741,650	346,581	87.73%	Unlicensed Receipts	285,856	-27,870	(313,726)	(109.75%)
4,968,676	6,358,810	1,390,134	27.98%	All Other Boulder	7,199,735	7,578,204	378,469	5.26%
104,068,648	123,788,884	19,720,235	18.95%	Total	31,126,765	28,513,769	(2,612,995)	(8.39%)

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	12,164,995	105,473,771	2,732,481,114	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	12,018,264	105,659,001	2,737,279,819	0.18%	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	12,205,993	108,601,915	2,813,521,114	2.79%	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	12,810,103	113,527,481	2,941,126,451	4.54%	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	12,318,151	104,068,648	2,696,078,976	-8.33%	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	14,683,876	123,788,884	3,206,965,901	18.95%	3.86%
	Change from prior year (month)		3.84%	3.23%	3.25%	4.231%	30.73%	27.94%	16.65%	22.65%	19.73%	23.82%	20.73%				19.21%
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	1,337,960	13,129,554	340,143,889	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	1,617,368	10,840,718	280,847,626	-17.43%	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	1,615,510	14,138,615	366,285,354	30.42%	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	1,866,754	12,601,767	326,470,656	-10.87%	3.86%
	2020	654,578	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	1,836,204	14,058,787	364,217,283	11.56%	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	2,007,231	12,946,670	335,405,958	-7.91%	3.86%
	Change from prior year (month)		67.08%	-33.08%	37.17%	-4.49%	12.72%	31.02%	-45.76%	-56.81%	-12.61%	-5.11%	-15.08%				9.31%
Change from prior year (YTD)		67.08%	-0.83%	11.62%	8.10%	9.12%	12.73%	1.64%	-10.27%	-10.57%	-10.18%	-10.50%				-7.91%	
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	460,763	12,051,835	312,223,705	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	1,039,648	9,897,737	256,418,057	-17.87%	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	771,012	13,015,905	337,199,611	31.50%	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	720,692	10,856,909	281,267,073	-16.59%	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	664,743	11,891,464	308,069,010	9.53%	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	518,554	9,248,477	239,597,850	-22.23%	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%				-21.99%
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%				-22.23%	
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	361,896	3,985,168	103,242,692	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	409,641	4,496,393	116,486,856	12.83%	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	413,175	4,853,318	125,733,636	7.94%	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	394,189	4,968,493	128,717,426	2.37%	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	479,257	5,176,514	134,106,582	4.19%	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	511,703	6,318,622	163,694,876	22.06%	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%				29.81%
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%				22.06%	
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	14,325,614	134,640,328	3,488,091,399	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	15,084,921	130,893,849	3,391,032,358	-2.78%	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	15,005,690	140,609,753	3,642,739,715	7.42%	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	10,412,749	15,791,738	141,954,650	3,677,581,606	0.96%	3.86%
	2020	9,058,004	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	15,298,355	135,195,413	3,502,471,851	-4.76%	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	17,721,364	152,302,653	3,945,664,586	12.65%	3.86%
	Change from prior year (month)		18.37%	-0.94%	1.62%	33.26%	38.68%	23.95%	1.73%	8.91%	11.49%	6.36%	15.84%				
Change from prior year (YTD)		18.37%	8.25%	5.59%	11.66%	16.52%	17.93%	15.64%	13.61%	12.98%	12.83%	12.25%					