



City of Boulder Finance

REVENUE REPORT

April 2021

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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 services 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 May 2021 and is largely attributed to economic activity through the month of April 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	YTD through April				
	2020	2021	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$30,008,837	\$34,001,757	3,992,920	13.31%	(2.39%)
Rec MJ Additional 3.5%*	535,020	682,141	147,121	27.50%	20.06%
Business Use Tax	3,544,478	3,887,827	343,349	9.69%	23.97%
Construction Use Tax	4,252,884	4,507,426	254,542	5.99%	7.14%
Motor Vehicle Use Tax	1,354,933	2,095,810	740,877	54.68%	28.68%
Total Sales & Use Tax based on current economic activity	\$39,696,153	\$45,174,963	\$5,478,810	13.80%	1.87%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	703,266	2,085	(701,181)	(99.70%)	(87.84%)
Use Tax Audit Revenue	340,834	293,873	(46,961)	(13.78%)	(53.26%)
Total Sales and Use Tax	\$40,740,253	\$45,470,921	\$4,730,668	11.61%	0.31%

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

Other Tax Revenues

Miscellaneous Tax Statistics	April YTD Actual				
	2020	2021	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$1,081,054	\$864,812	(\$216,243)	(20.00%)	(60.91%)
Admissions Tax	141,420	32,420	(109,000)	(77.08%)	(92.69%)
Disposable Bag Fee	42,025	62,690	20,665	49.17%	(7.05%)
Electronic Smoking Device Tax	n/a	408,854	408,854	n/a	n/a
Food Service Tax	161,766	150,725	(11,041)	(6.83%)	(35.32%)
Rec Marijuana Excise Tax	312,545	419,366	106,820	34.18%	28.25%
Short-Term Rental Tax	215,213	355,530	140,316	65.20%	(29.28%)
Sugar Sweetened Beverage Tax	1,162,362	1,116,652	(45,710)	(3.93%)	(19.89%)
Trash Tax	428,226	469,382	41,156	9.61%	(0.30%)

Revenue Trends and Changes

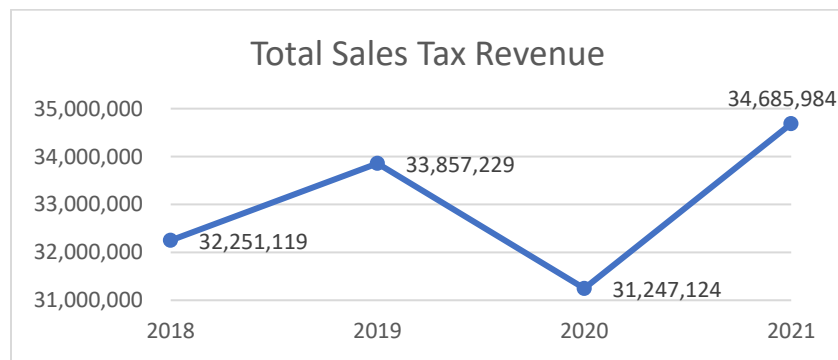
Overview

Despite Boulder County remaining in “Level Orange” restrictions, YTD April activity reflects the beginning of recovery for many Boulder businesses. Year to date (YTD) sales and use tax based upon current economic activity increased from 2020 by \$5,478,810 or 13.8%. On a rolling 12-Month basis, total sales and use tax based upon current economic activity increased by 1.9%.

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 2020 by \$4,730,668 or 11.6%. On a rolling 12-Month basis, total sales and use tax increased by 0.3%.

Sales Tax

YTD April 2021 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$3,438,860 (or 11.0%) when compared to YTD April 2020. This increase, while significant compared to YTD April 2020, results in a compound annual growth rate of 1.2% compared to 2019. The chart below illustrates the trend in sales tax revenue over the past four years.



Signs of increased consumer spending and construction activity are strengthening, with sales tax for several sectors showing positive growth, including: Apparel Stores (up 30.1%), Automotive Trade (up 34.5%), and Home Furnishings (up 22.0%). Eating Places improved from negatives in the high thirties during the peak of the pandemic to growth of 1.2%. Food stores declined by 8.5% due to a combination of factors; a return to normal in shopping patterns compared to stocking up behaviors at the onset of the pandemic, and closures of the Alfalfa’s Boulder location in late February and the Table Mesa King Soopers in late March.

Sales tax remittances in the city’s retail nodes are beginning to show signs of recovery: Downtown increased 8.3%, Pearl Street Mall increased 31.5% and The Hill increased 5.6%. While these areas increased relative to YTD April 2020, revenues in these areas are still at least 20% below YTD April 2019.

Other Taxes

Shifting travel preferences as a result of COVID-19 are apparent in lodging taxes; Short-Term Rental tax increased by 65.2% while Accommodations tax declined by 20.2%. Declines in Sugar Sweetened Beverage tax (3.9%) and Food Service Tax (6.8%) reflect ongoing capacity restrictions at restaurants, fewer visitors and office workers eating out, and fewer remittances from office cafeterias. Admissions tax declined by 77.1%, as most sporting events, concerts and theater performances remain cancelled. These declines are partially offset by the new 40% tax on Electronic Smoking Devices, which generated \$408,854 YTD, and Recreational Marijuana excise tax, which increased by 34.2%.

Chart 1: YTD Sales and Use Tax by Fund

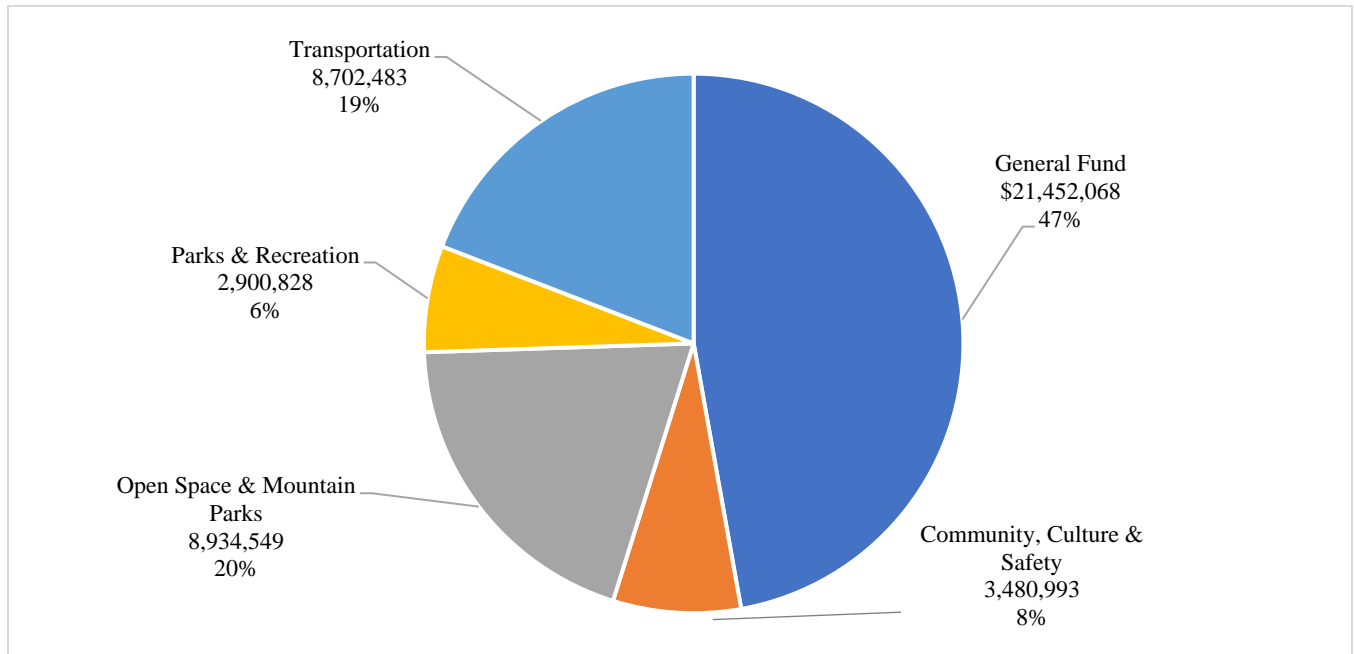
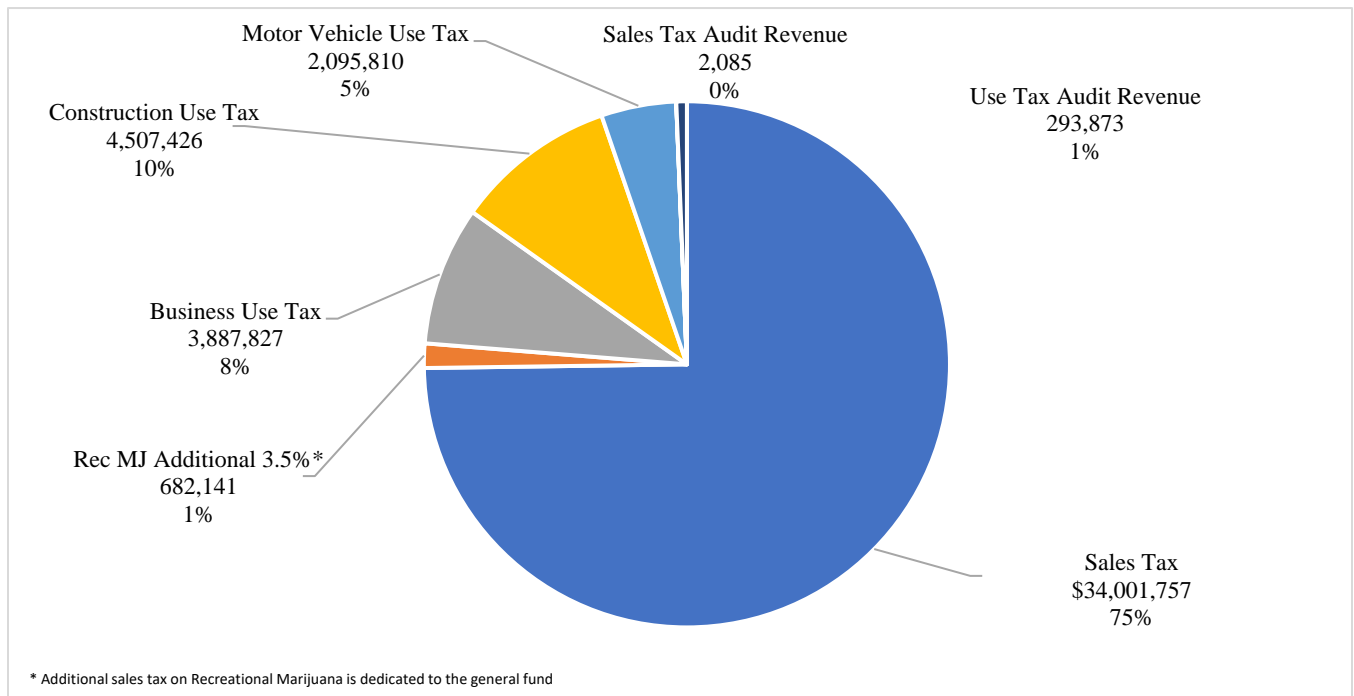


Chart 2: YTD Sales & Use Tax by Type



Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 76.3% 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. April 2021 retail sales tax revenue was **up 42.3%** compared to April 2020 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

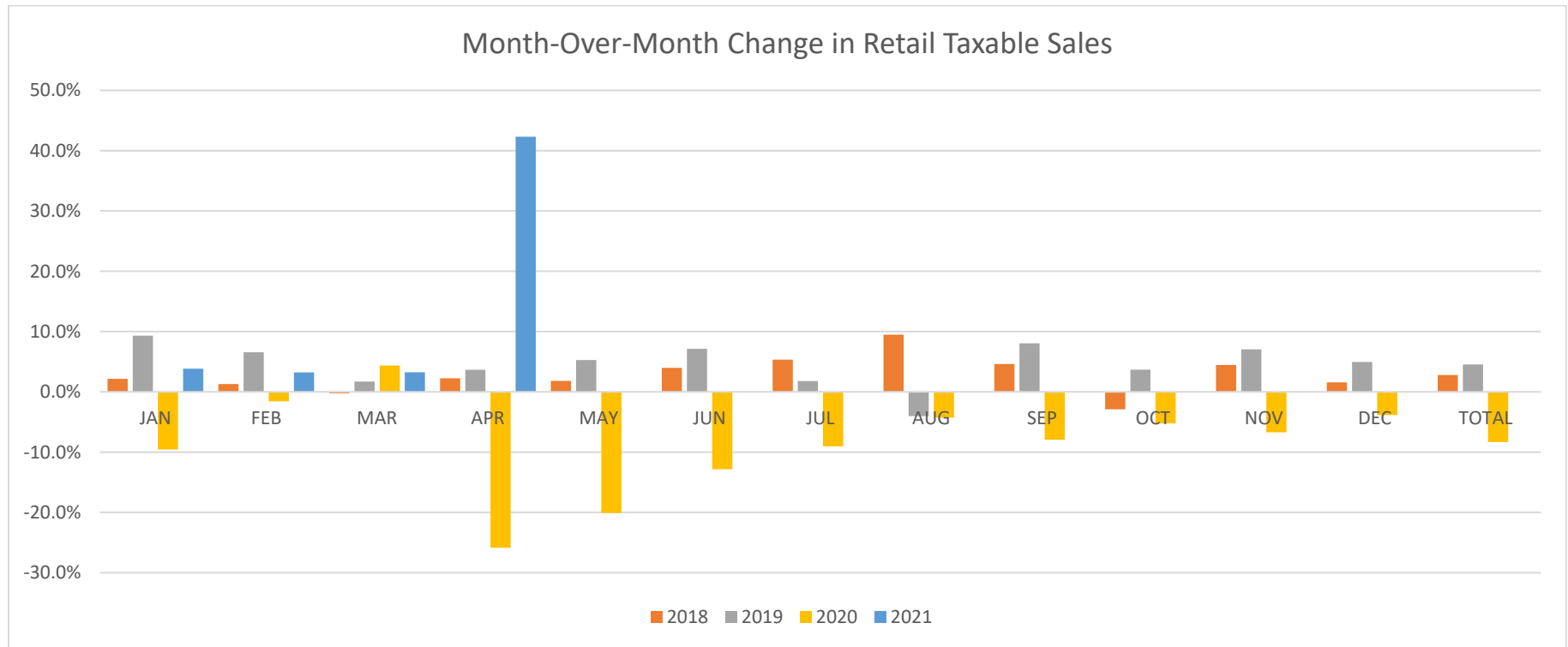


Chart 4: Sales Tax by Industry

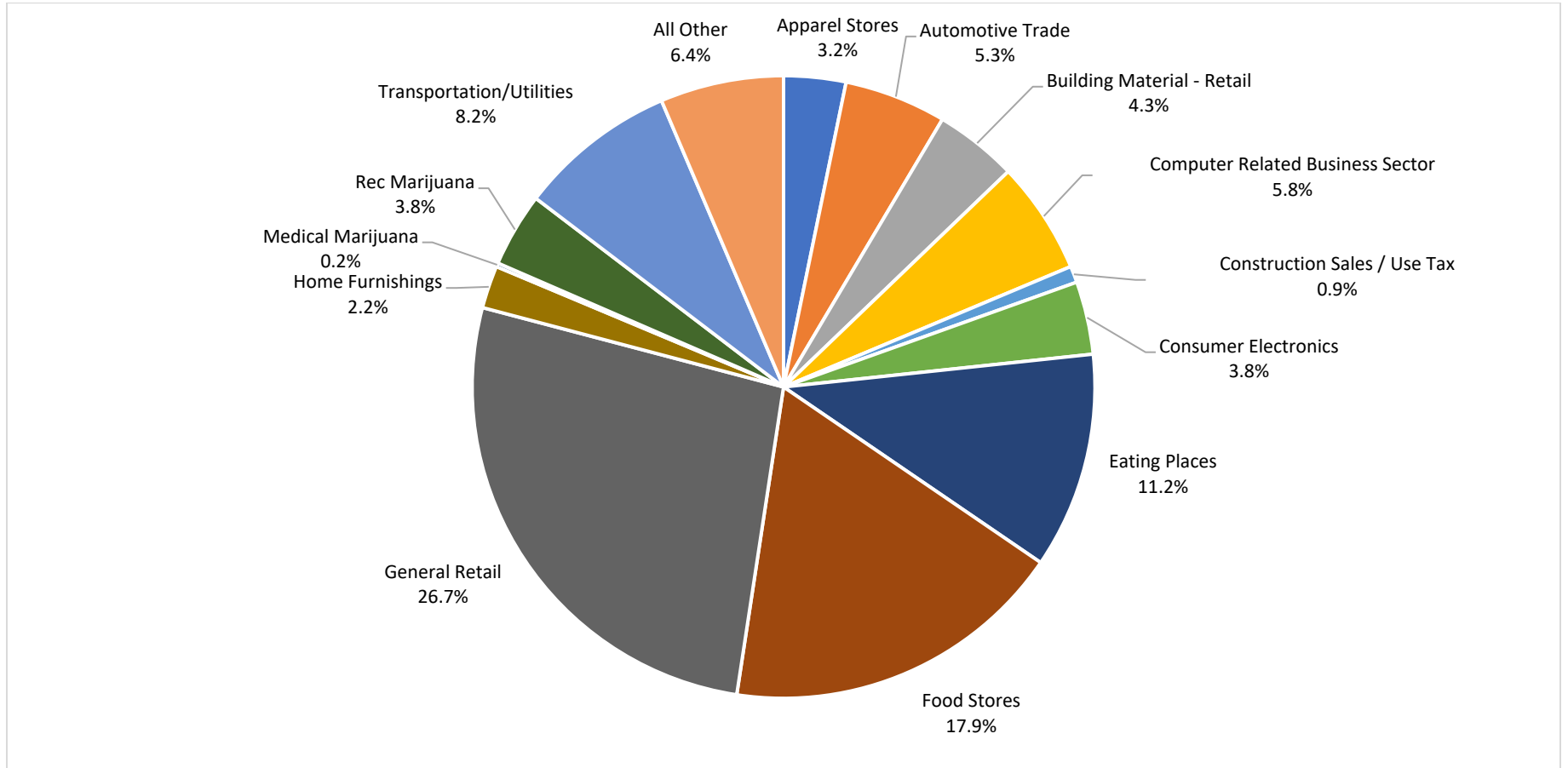
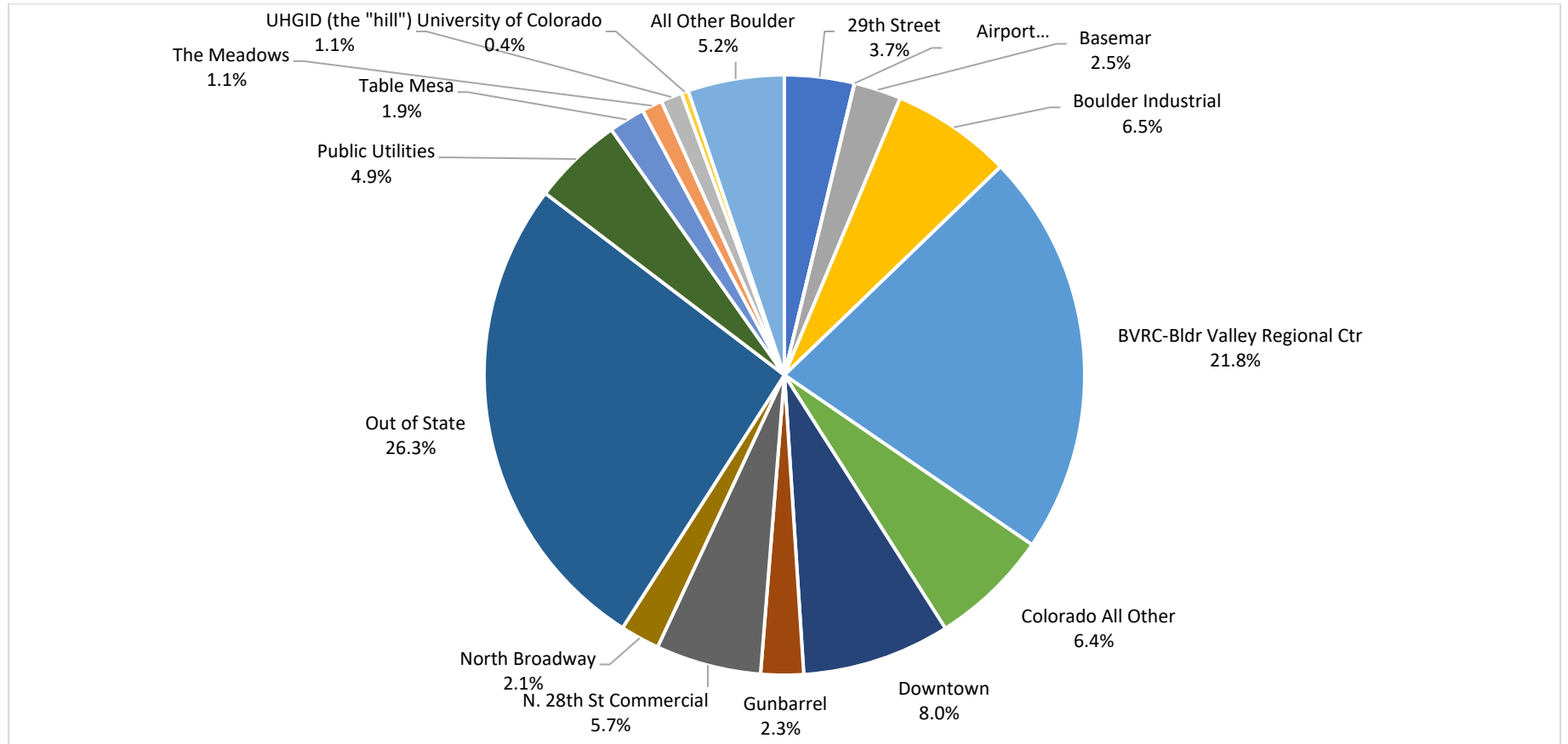


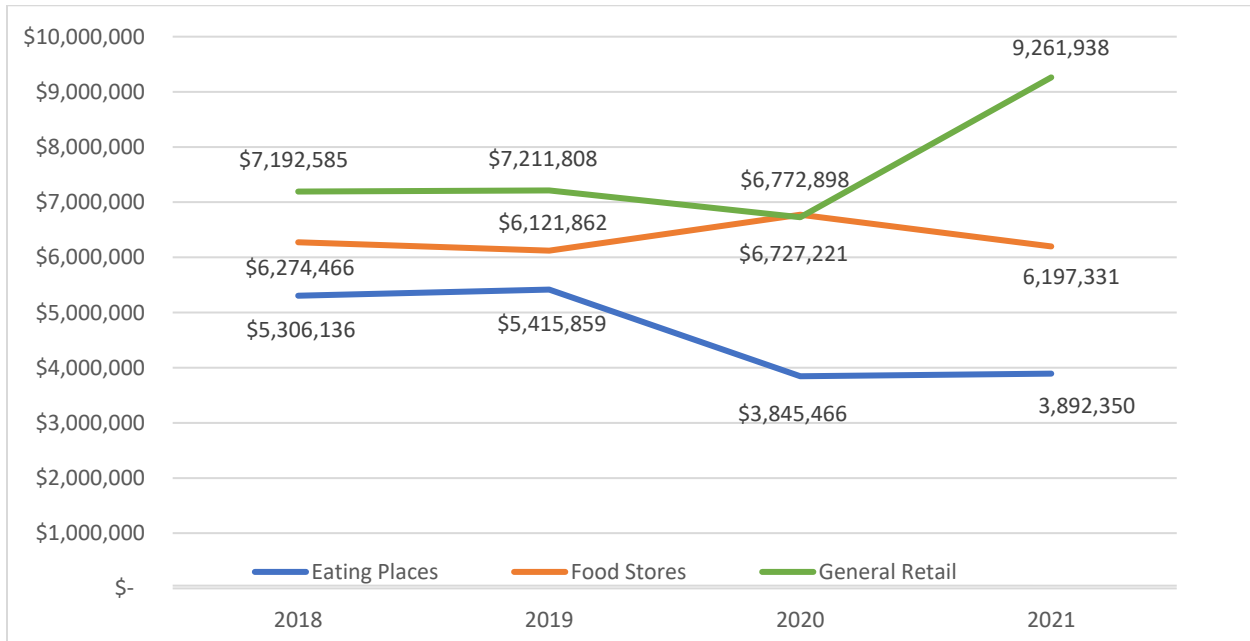
Chart 5: Sales Tax by Geographic Area¹



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

Chart 6: Industry Trends – YTD Retail Sales Tax

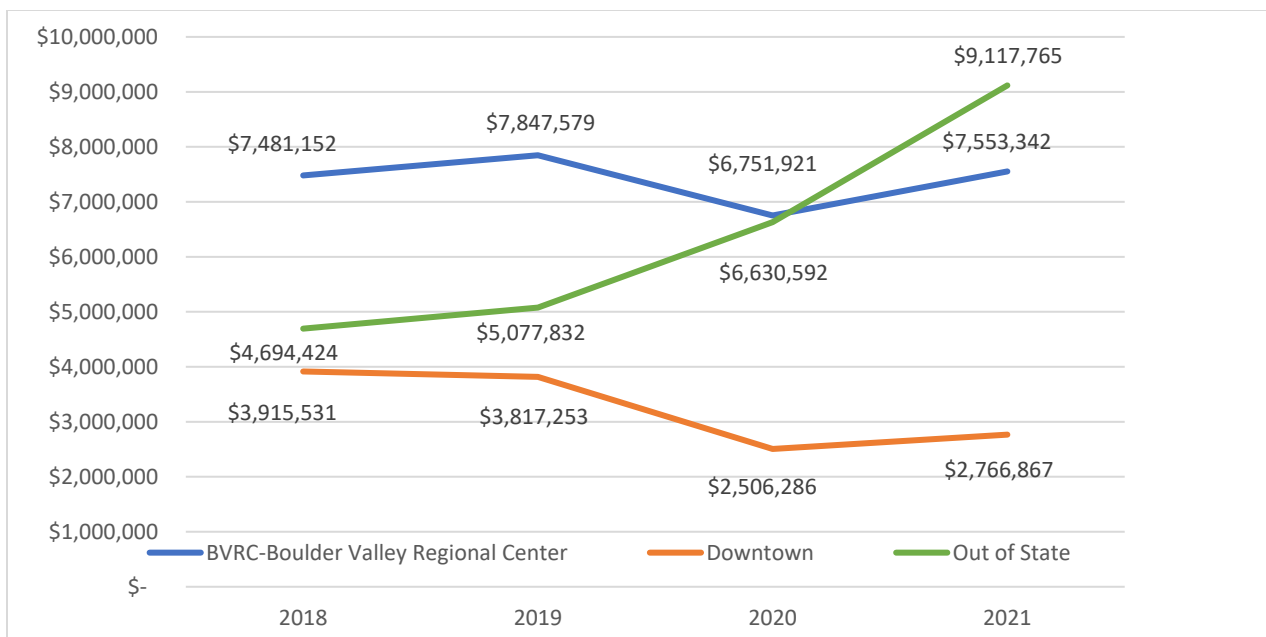
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.

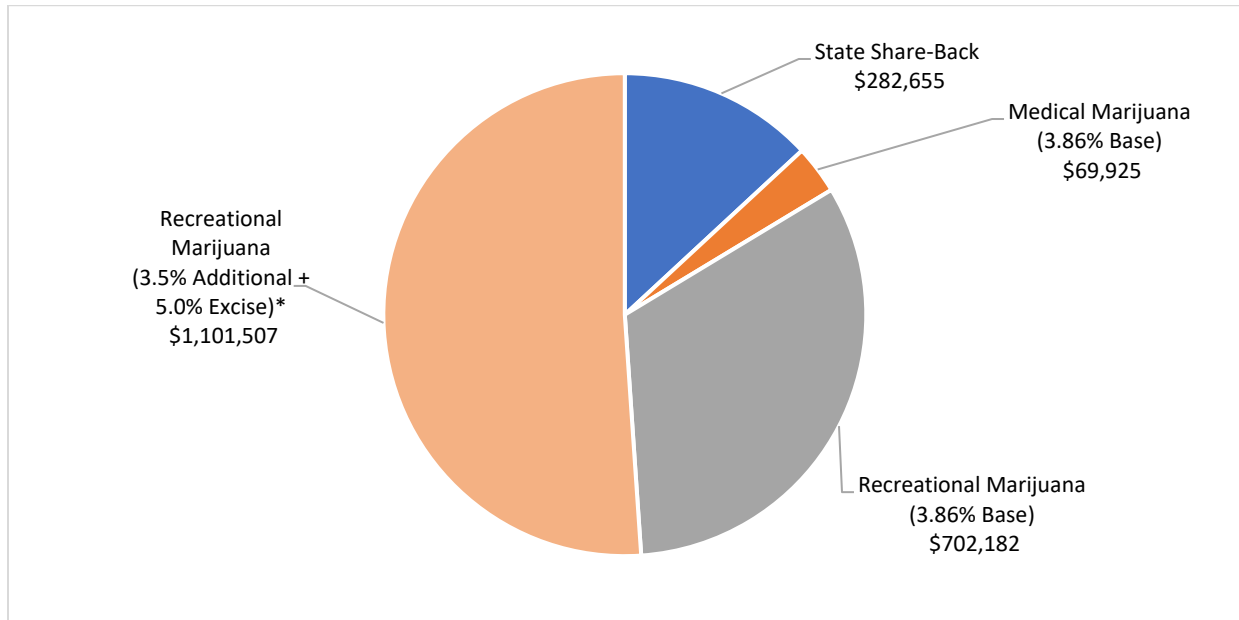


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
 Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

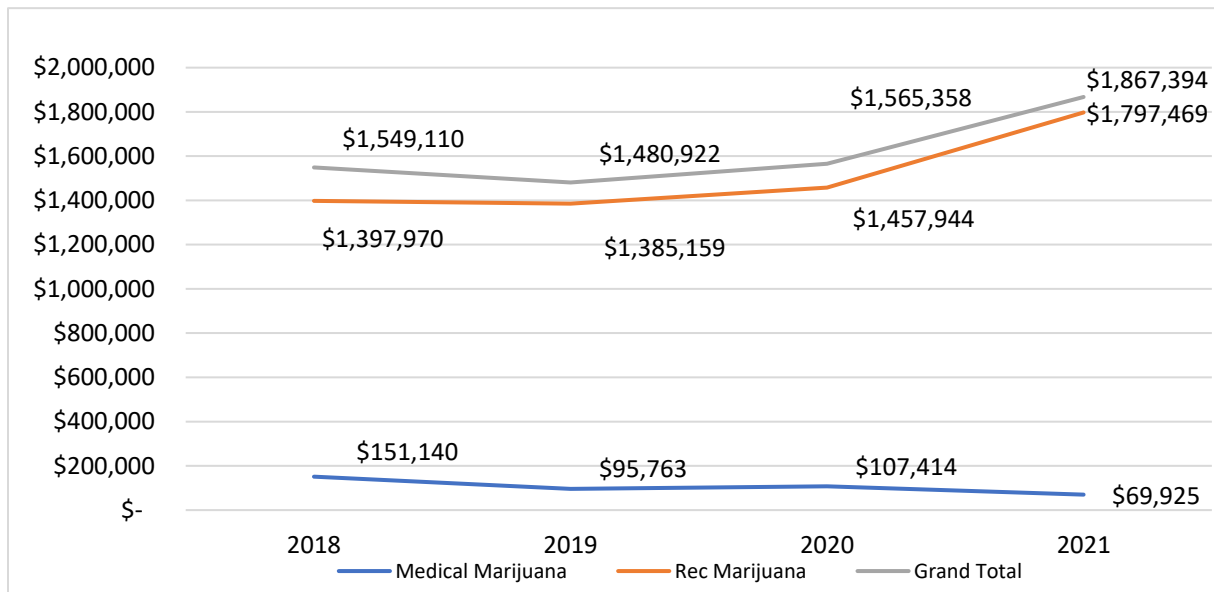
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The City collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

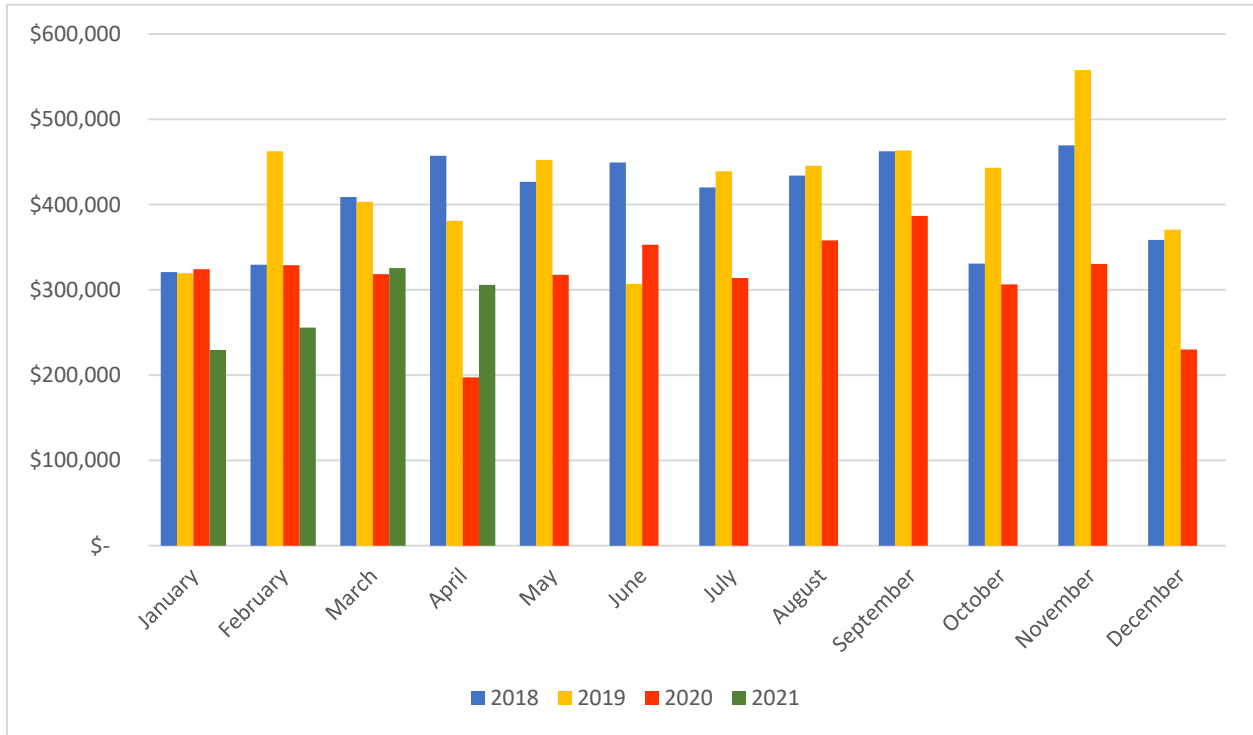
Chart 9: Historical Trends for YTD Marijuana Revenues²



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. The tax took effect on July 1, 2017 and 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	April YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$31,247,123	\$34,685,984	76.28%	11.01%	(3.31%)
Business Use Tax	3,885,312	4,181,700	9.20%	7.63%	13.40%
Construction Use Tax	4,252,884	4,507,426	9.91%	5.99%	6.35%
Motor Vehicle Use Tax	1,354,933	2,095,810	4.61%	54.68%	28.68%
Total Sales and Use Tax	\$40,740,253	\$45,470,921	100.00%	11.61%	0.04%
Total Net Sales/Use Tax Receipts by Industry Type	April YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$863,561	\$1,149,536	2.53%	33.12%	(12.56%)
Automotive Trade	2,737,962	3,951,697	8.69%	44.33%	13.46%
Building Material - Retail	1,375,143	1,499,525	3.30%	9.04%	6.99%
Computer Related Business Sector	3,039,023	3,205,607	7.05%	5.48%	12.60%
Construction Sales / Use Tax	4,517,614	4,818,100	10.60%	6.65%	6.10%
Consumer Electronics	958,369	1,361,662	2.99%	42.08%	6.98%
Eating Places	3,875,536	3,903,658	8.58%	0.73%	(28.86%)
Food Stores	6,882,839	6,249,154	13.74%	(9.21%)	(5.21%)
General Retail	7,147,200	9,764,307	21.47%	36.62%	8.80%
Home Furnishings	633,502	770,830	1.70%	21.68%	(7.43%)
Medical Marijuana	107,414	69,925	0.15%	(34.90%)	(14.77%)
Rec Marijuana	1,145,399	1,378,103	3.03%	20.32%	17.75%
Transportation/Utilities	2,812,260	2,939,613	6.46%	4.53%	(8.72%)
All Other	4,644,428	4,409,205	9.70%	(5.06%)	4.15%
Total Sales and Use Tax	\$40,740,253	\$45,470,921	100.00%	11.61%	0.04%
Total Net Sales/Use Tax Receipts by Geographic Area	April YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
29th Street	\$1,576,408	\$1,317,765	2.90%	(16.41%)	(34.20%)
Airport	\$256,058	65,177	0.14%	(74.55%)	335.43%
Basemar	\$916,922	893,780	1.97%	(2.52%)	(10.43%)
Boulder County	\$426,811	612,073	1.35%	43.41%	36.91%
Boulder Industrial	\$3,585,169	4,341,475	9.55%	21.10%	(0.55%)
BVRC-Boulder Valley Regional Center	\$6,900,746	7,728,141	17.00%	11.99%	0.44%
Colorado All Other	\$219,575	177,297	0.39%	(19.25%)	(0.47%)
County Clerk	\$1,354,933	2,095,810	4.61%	54.68%	28.68%
Downtown	\$1,608,118	1,864,610	4.10%	15.95%	(44.57%)
Downtown Extension	\$204,970	411,237	0.90%	100.63%	3.19%
East Downtown	\$190,241	287,948	0.63%	51.36%	(2.22%)
Gunbarrel Commercial	\$184,053	498,956	1.10%	171.09%	50.33%
Gunbarrel Industrial	\$3,737,331	1,792,451	3.94%	(52.04%)	(41.57%)
Metro Denver	\$1,541,533	1,538,026	3.38%	(0.23%)	(3.37%)
N. 28th St Commercial	\$1,913,540	2,059,602	4.53%	7.63%	3.62%
N. Broadway Annex	\$479,750	110,462	0.24%	(76.98%)	(17.43%)
North Broadway	\$643,808	719,227	1.58%	11.71%	(4.59%)
Out of State	\$6,727,009	9,239,078	20.32%	37.34%	27.16%
Pearl Street Mall	\$630,023	823,462	1.81%	30.70%	(22.65%)
Public Utilities	\$1,580,672	1,731,110	3.81%	9.52%	2.07%
Table Mesa	\$1,015,745	685,288	1.51%	(32.53%)	(21.90%)
The Meadows	\$328,871	391,065	0.86%	18.91%	12.36%
UHGID (the "hill")	\$377,776	403,552	0.89%	6.82%	(12.97%)
University of Colorado	\$576,585	468,176	1.03%	(18.80%)	(14.25%)
Unlicensed Receipts	\$286,747	213,886	0.47%	(25.41%)	72.08%
All Other Boulder	\$3,476,858	5,001,268	11.00%	43.84%	31.10%
Total Sales and Use Tax	\$40,740,253	\$45,470,921	100.00%	11.61%	0.04%

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				
April YTD						April YTD				
2020	2021	\$ Change	YTD % Change	12 Month % Change		2020	2021	\$ Change	YTD % Change	12 Month % Change
859,472	1,117,785	258,313	30.05%	(13.16%)	Apparel Stores	4,089	31,750	27,661	676.45%	101.39%
1,366,824	1,838,666	471,842	34.52%	0.62%	Automotive Trade	1,371,138	2,113,031	741,893	54.11%	28.32%
1,367,788	1,493,679	125,891	9.20%	7.01%	Building Material - Retail	7,356	5,846	(1,510)	(20.52%)	3.78%
2,480,055	2,028,247	(451,808)	(18.22%)	7.36%	Computer Related Business Sector	558,968	1,177,359	618,391	110.63%	29.55%
256,860	296,705	39,845	15.51%	17.07%	Construction Sales / Use Tax	4,260,755	4,521,395	260,641	6.12%	5.28%
882,594	1,312,214	429,620	48.68%	9.56%	Consumer Electronics	75,775	49,447	(26,328)	(34.74%)	(38.20%)
3,845,466	3,892,350	46,884	1.22%	(28.63%)	Eating Places	30,070	11,308	(18,762)	(62.40%)	(61.35%)
6,772,898	6,197,331	(575,568)	(8.50%)	(4.66%)	Food Stores	109,941	51,823	(58,118)	(52.86%)	(40.57%)
6,727,221	9,261,938	2,534,716	37.68%	9.61%	General Retail	419,979	502,369	82,390	19.62%	(2.25%)
629,639	768,160	138,521	22.00%	(7.16%)	Home Furnishings	3,863	2,670	(1,194)	(30.90%)	(59.66%)
105,916	67,499	(38,416)	(36.27%)	(10.87%)	Medical Marijuana	1,498	2,426	928	61.91%	(79.12%)
1,122,739	1,334,510	211,771	18.86%	17.53%	Rec Marijuana	22,660	43,594	20,934	92.38%	26.52%
2,733,079	2,852,630	119,551	4.37%	(9.40%)	Transportation/Utilities	79,181	86,983	7,802	9.85%	13.33%
2,096,572	2,224,269	127,697	6.09%	(10.20%)	All Other	2,547,856	2,184,935	(362,921)	(14.24%)	19.89%
31,247,123	34,685,984	3,438,860	11.01%	(3.31%)	Total	9,493,129	10,784,937	1,291,808	13.61%	13.04%

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
April YTD						April YTD				
2020	2021	\$ Change	YTD % Change	12 Month % Change		2020	2021	\$ Change	YTD % Change	12 Month % Change
1,552,688	1,298,159	(254,529)	(16.39%)	(34.61%)	29th Street	23,720	19,605	(4,115)	(17.35%)	(11.88%)
10,715	9,139	(1,577)	(14.71%)	5.87%	Airport	245,343	56,038	(189,305)	(77.16%)	386.39%
885,058	877,913	(7,146)	(0.81%)	(9.52%)	Basemar	31,864	15,868	(15,996)	(50.20%)	(23.97%)
416,720	439,377	22,657	5.44%	(16.12%)	Boulder County	10,091	172,696	162,605	1611.40%	583.42%
2,010,359	2,252,025	241,665	12.02%	(2.96%)	Boulder Industrial	1,574,810	2,089,450	514,640	32.68%	2.39%
6,751,921	7,553,342	801,421	11.87%	(1.25%)	BVRC-Boulder Valley Regional Center	148,825	174,799	25,974	17.45%	60.27%
211,114	173,107	(38,008)	(18.00%)	3.80%	Colorado All Other	8,461	4,190	(4,271)	(50.48%)	(32.31%)
0	0	0	0.00%	0.00%	County Clerk	1,354,933	2,095,810	740,877	54.68%	28.68%
1,509,567	1,634,921	125,354	8.30%	(31.42%)	Downtown	98,551	229,689	131,138	133.07%	(80.31%)
197,902	107,864	(90,037)	(45.50%)	(37.26%)	Downtown Extension	7,069	303,373	296,304	4191.78%	638.56%
151,745	215,961	64,216	42.32%	3.46%	East Downtown	38,496	71,986	33,490	87.00%	(19.89%)
183,039	496,054	313,014	171.01%	50.42%	Gunbarrel Commercial	1,014	2,902	1,888	186.32%	22.25%
790,152	300,770	(489,382)	(61.94%)	(55.57%)	Gunbarrel Industrial	2,947,178	1,491,681	(1,455,497)	(49.39%)	(37.62%)
1,465,039	1,478,932	13,893	0.95%	(1.71%)	Metro Denver	76,494	59,094	(17,400)	(22.75%)	(29.67%)
1,851,831	1,967,367	115,536	6.24%	1.78%	N. 28th St Commercial	61,709	92,236	30,526	49.47%	33.96%
140,772	105,361	(35,411)	(25.16%)	(25.00%)	N. Broadway Annex	338,978	5,101	(333,877)	(98.50%)	(8.26%)
595,280	629,548	34,269	5.76%	(6.29%)	North Broadway	48,528	89,679	41,151	84.80%	12.20%
6,630,592	9,117,765	2,487,174	37.51%	28.71%	Out of State	96,417	121,313	24,896	25.82%	(28.94%)
614,334	808,121	193,787	31.54%	(28.21%)	Pearl Street Mall	15,689	15,341	(348)	(2.22%)	158.35%
1,535,328	1,692,465	157,137	10.23%	2.63%	Public Utilities	45,344	38,645	(6,699)	(14.77%)	(14.55%)
1,000,824	675,876	(324,948)	(32.47%)	(22.71%)	Table Mesa	14,920	9,412	(5,508)	(36.92%)	29.55%
325,464	383,243	57,779	17.75%	7.64%	The Meadows	3,408	7,822	4,414	129.53%	751.01%
375,609	396,670	21,061	5.61%	(18.24%)	UHGD (the "hill")	2,168	6,882	4,715	217.50%	1531.72%
380,909	132,268	(248,642)	(65.28%)	(63.13%)	University of Colorado	195,675	335,908	140,232	71.67%	279.88%
255,551	137,817	(117,734)	(46.07%)	(14.29%)	Unlicensed Receipts	31,197	76,069	44,873	143.84%	1011.05%
1,404,609	1,801,920	397,311	28.29%	(0.64%)	All Other Boulder	2,072,247	3,199,348	1,127,101	54.39%	65.38%
31,247,123	34,685,984	3,438,860	11.01%	(3.31%)	Total	9,493,129	10,784,937	1,291,808	13.61%	13.04%

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	0	0	0	0	0	0	0	0	31,185,974	807,926,788	n/a	3.86%
	2017	7,685,193	6,938,514	9,470,080	7,751,804	0	0	0	0	0	0	0	0	31,845,591	825,015,311	2.12%	3.86%
	2018	7,849,997	7,028,188	9,445,995	7,925,005	0	0	0	0	0	0	0	0	32,249,185	835,471,114	1.27%	3.86%
	2019	8,590,452	7,489,624	9,606,398	8,214,047	0	0	0	0	0	0	0	0	33,900,521	878,251,839	5.12%	3.86%
	2020	7,761,027	7,370,943	10,025,017	6,090,136	0	0	0	0	0	0	0	0	31,247,123	809,510,960	-7.83%	3.86%
	2021	8,059,343	7,608,759	10,351,245	8,666,637	0	0	0	0	0	0	0	0	34,685,984	898,600,610	11.01%	3.86%
Change from prior year (month)		3.84%	3.23%	3.25%	42.31%												
Change from prior year (YTD)		3.84%	3.54%	3.43%	11.01%												
Business Use Tax	2016	1,010,174	2,081,706	1,031,350	1,059,479	0	0	0	0	0	0	0	0	5,182,709	134,267,062	n/a	3.86%
	2017	834,820	673,000	978,691	709,347	0	0	0	0	0	0	0	0	3,195,859	82,794,269	-38.34%	3.86%
	2018	874,373	888,081	1,353,132	961,502	0	0	0	0	0	0	0	0	4,077,089	105,624,056	27.57%	3.86%
	2019	871,308	955,369	1,113,030	937,269	0	0	0	0	0	0	0	0	3,876,976	100,439,793	-4.91%	3.86%
	2020	671,581	1,378,415	990,653	844,662	0	0	0	0	0	0	0	0	3,885,312	100,655,745	0.22%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718	0	0	0	0	0	0	0	0	4,181,700	108,334,207	7.63%	3.86%
Change from prior year (month)		62.85%	-33.08%	37.17%	-4.49%												
Change from prior year (YTD)		62.85%	-1.65%	11.00%	7.63%												
Construction Use Tax	2016	1,545,717	1,134,734	968,302	1,481,245	0	0	0	0	0	0	0	0	5,129,998	132,901,503	n/a	3.86%
	2017	1,151,587	511,519	747,890	408,887	0	0	0	0	0	0	0	0	2,819,883	73,053,964	-45.03%	3.86%
	2018	750,069	566,915	1,301,336	1,741,557	0	0	0	0	0	0	0	0	4,359,877	112,950,181	54.61%	3.86%
	2019	444,168	1,245,000	1,021,676	969,826	0	0	0	0	0	0	0	0	3,680,670	95,354,145	-15.58%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	0	0	0	0	0	0	0	0	4,252,885	110,178,355	15.55%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800	0	0	0	0	0	0	0	0	4,507,426	116,772,706	5.99%	3.86%
Change from prior year (month)		455.49%	0.07%	-46.96%	6.04%												
Change from prior year (YTD)		455.49%	83.92%	5.95%	5.99%												
Motor Vehicle Use Tax	2016	305,647	291,171	345,620	293,999	0	0	0	0	0	0	0	0	1,236,437	32,032,057	n/a	3.86%
	2017	366,296	366,550	372,070	292,792	0	0	0	0	0	0	0	0	1,397,707	36,210,031	13.04%	3.86%
	2018	415,636	406,364	399,123	340,273	0	0	0	0	0	0	0	0	1,561,395	40,450,659	11.71%	3.86%
	2019	558,802	409,378	368,653	388,198	0	0	0	0	0	0	0	0	1,725,031	44,689,922	10.48%	3.86%
	2020	459,561	416,162	277,748	201,463	0	0	0	0	0	0	0	0	1,354,933	35,101,895	-21.45%	3.86%
	2021	553,658	539,761	477,063	525,328	0	0	0	0	0	0	0	0	2,095,810	54,295,609	54.68%	3.86%
Change from prior year (month)		20.48%	1.66%	-24.66%	-48.10%												
Change from prior year (YTD)		20.48%	24.86%	36.15%	54.68%												
TOTAL	2016	10,142,808	10,923,815	11,160,409	10,508,086	0	0	0	0	0	0	0	0	42,735,118	1,107,127,409	n/a	3.86%
	2017	10,037,896	8,489,583	11,568,731	9,162,830	0	0	0	0	0	0	0	0	39,259,040	1,017,073,575	-8.13%	3.86%
	2018	9,890,075	8,889,548	12,499,586	10,968,337	0	0	0	0	0	0	0	0	42,247,546	1,094,496,010	7.61%	3.86%
	2019	10,464,730	10,099,371	12,109,757	10,509,340	0	0	0	0	0	0	0	0	43,183,198	1,118,735,699	2.21%	3.86%
	2020	9,075,006	9,975,717	12,756,949	8,932,580	0	0	0	0	0	0	0	0	40,740,252	1,055,446,955	-5.66%	3.86%
	2021	10,722,326	9,881,681	12,963,430	11,903,484	0	0	0	0	0	0	0	0	45,470,921	1,178,003,132	11.61%	3.86%
Change from prior year (month)		18.15%	-0.94%	1.62%	33.26%												
Change from prior year (YTD)		18.15%	8.15%	5.53%	11.61%												