



# City of Boulder Finance

## REVENUE REPORT

May 2021

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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 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 June 2021 and is largely attributed to economic activity through the month of May 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 May				
	2020	2021	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$36,768,875	\$42,997,328	6,228,453	16.94%	1.43%
Rec MJ Additional 3.5%*	731,976	857,170	125,194	17.10%	16.57%
Business Use Tax	4,454,743	5,095,905	641,161	14.39%	21.96%
Construction Use Tax	4,851,361	5,945,801	1,094,440	22.56%	15.90%
Motor Vehicle Use Tax	1,523,836	2,567,513	1,043,677	68.49%	42.57%
<b>Total Sales &amp; Use Tax based on current economic activity</b>	<b>\$48,330,792</b>	<b>\$57,463,718</b>	<b>\$9,132,926</b>	<b>18.90%</b>	<b>5.91%</b>
<b>Sources - Related to Prior Periods</b>					
Sales Tax Audit Revenue	805,644	60,550	(745,094)	(92.48%)	(91.31%)
Use Tax Audit Revenue	519,545	324,879	(194,666)	(37.47%)	(58.00%)
<b>Total Sales and Use Tax</b>	<b>\$49,655,981</b>	<b>\$57,849,147</b>	<b>\$8,193,166</b>	<b>16.50%</b>	<b>4.19%</b>

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

### Other Tax Revenues

Miscellaneous Tax Statistics	May YTD Actual				
	2020	2021	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$1,151,768	\$1,360,021	\$208,253	18.08%	(49.69%)
Admissions Tax	145,936	43,431	(102,505)	(70.24%)	(90.86%)
Disposable Bag Fee	61,914	63,660	1,746	2.82%	(13.80%)
Electronic Smoking Device Tax	n/a	508,712	508,712	n/a	n/a
Food Service Tax	190,538	205,579	15,041	7.89%	(23.22%)
Rec Marijuana Excise Tax	437,611	523,358	85,747	19.59%	29.98%
Short-Term Rental Tax	219,060	482,760	263,700	120.38%	(6.53%)
Sugar Sweetened Beverage Tax	1,486,651	1,411,280	(75,371)	(5.07%)	(11.09%)
Trash Tax	448,882	469,382	20,500	4.57%	(1.40%)

## Revenue Trends and Changes

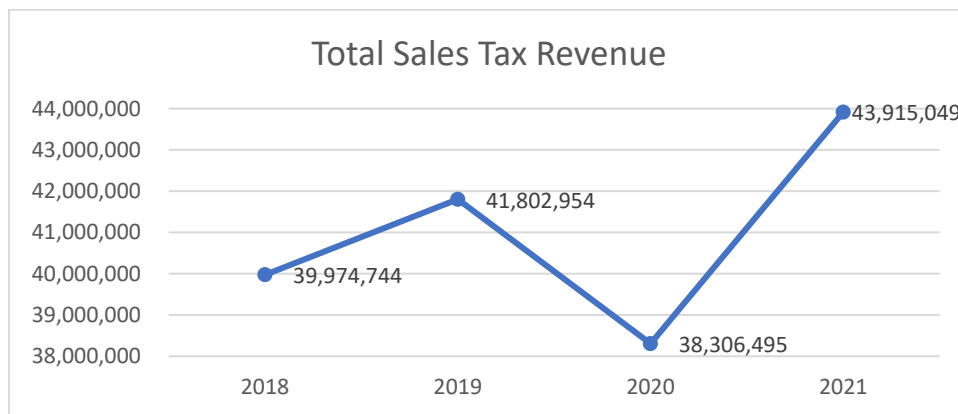
### Overview

COVID recovery improved for many Boulder businesses after Boulder County restrictions were eased with the move to Level Blue in mid-April. Year to date (YTD) sales and use tax based upon current economic activity increased from YTD May 2020 by \$9,132,926 or 18.9%. On a rolling 12-Month basis, total sales and use tax based upon current economic activity increased by 5.9%.

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 YTD May 2020 by \$8,193,166 or 16.5%. On a rolling 12-Month basis, total sales and use tax increased by 4.2%.

### Sales Tax

YTD May 2021 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$5,608,554 (or 14.6%) when compared to YTD May 2020. This increase, while significant compared to YTD May 2020, results in a compound annual growth rate of 2.5% compared to 2019. The chart below illustrates the trend in sales tax revenue over the past four years.



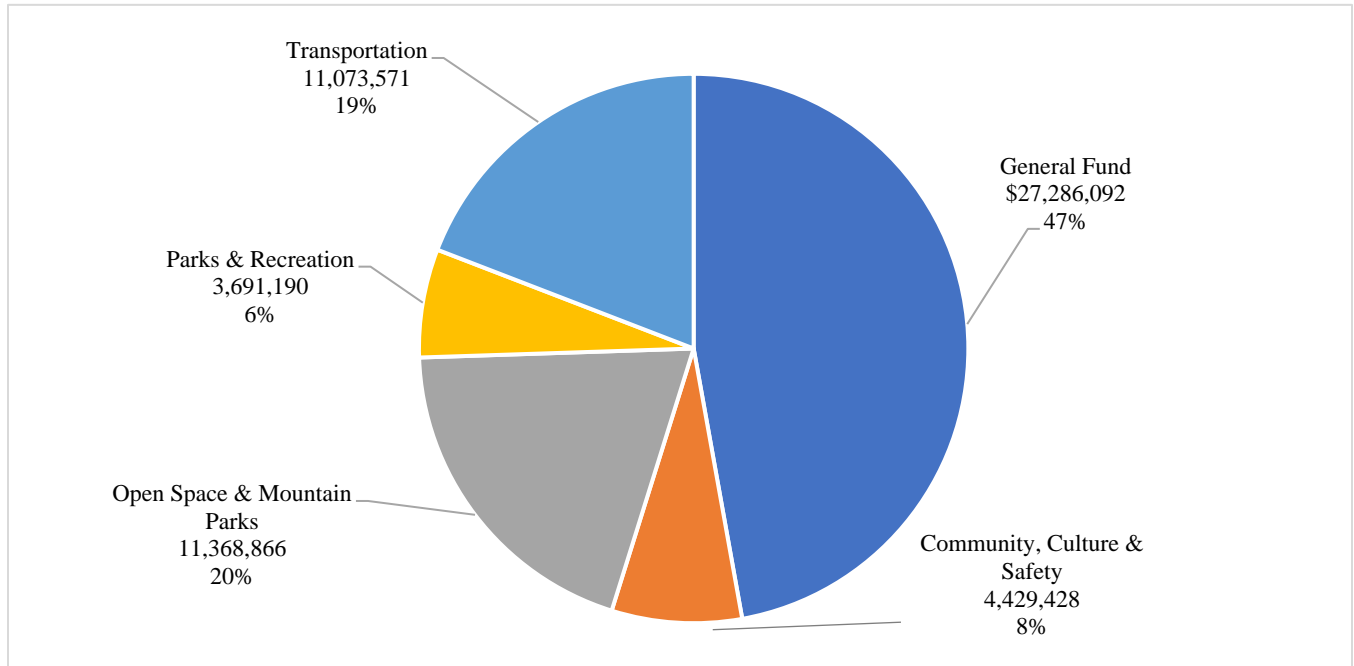
Signs of increased consumer spending and construction activity are strengthening, with sales tax for most sectors showing growth, led by: Apparel Stores (up 43.0%), General Retail (up 41.1%), and Consumer Electronics (up 36.6%). Eating Places improved from negatives in the high thirties during the peak of the pandemic to growth of 16.3%. Food stores declined by 7.9% due to a combination of factors; a return to normal in shopping patterns compared to stocking up behaviors at the onset of the pandemic (including increases in people eating out vs. at home), 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 continuing to show signs of recovery: Pearl Street Mall increased 54.5%, Downtown increased 24.4%, The Hill increased 9.4%, and 29<sup>th</sup> Street Mall increased 8.4%.

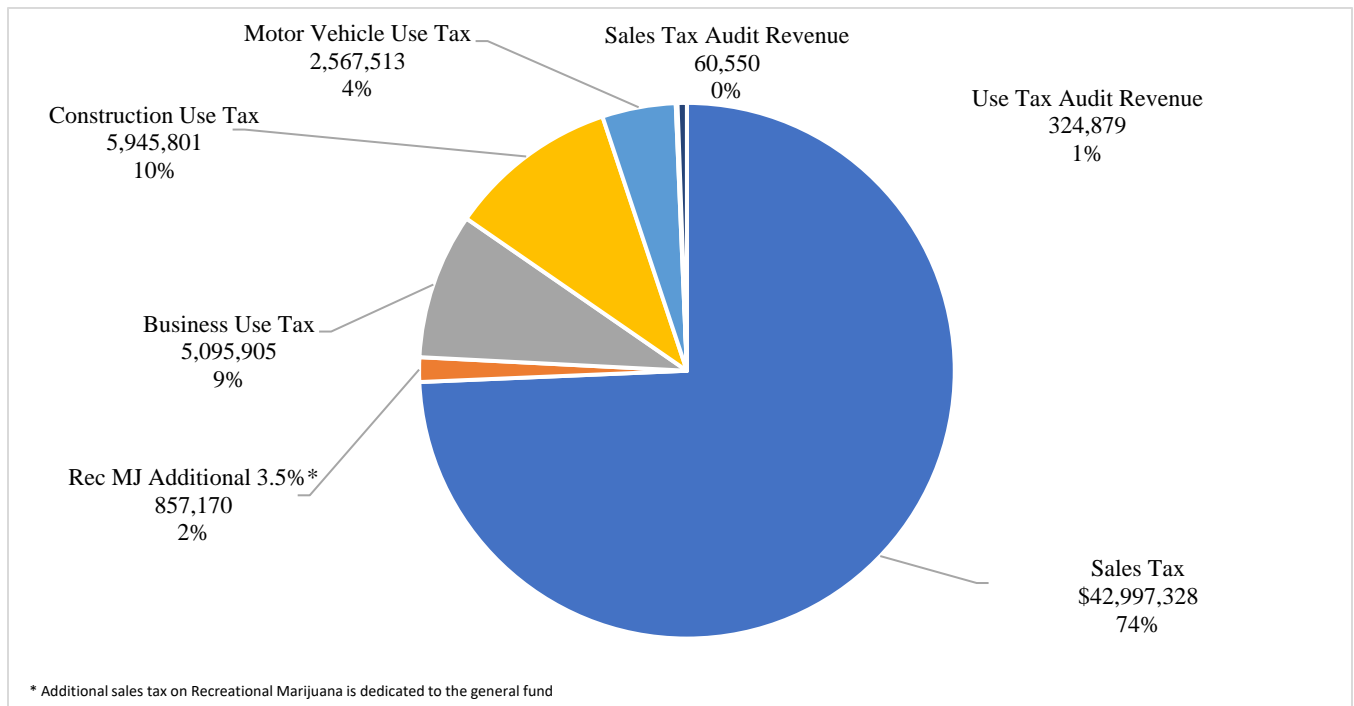
### Other Taxes

Shifting travel preferences because of COVID-19 are apparent in lodging taxes; Short-Term Rental tax increased by 120.4% while Accommodations only increased by 18.1%. Food Service Tax revenues improved by 7.9% compared to YTD May 2019, but Sugar Sweetened Beverage tax continues to lag, with a 5.1% decline. Admissions tax declined by 70.2%, 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 \$508,712 YTD, and Recreational Marijuana excise tax, which increased by 19.6%.

**Chart 1: YTD Sales and Use Tax by Fund**



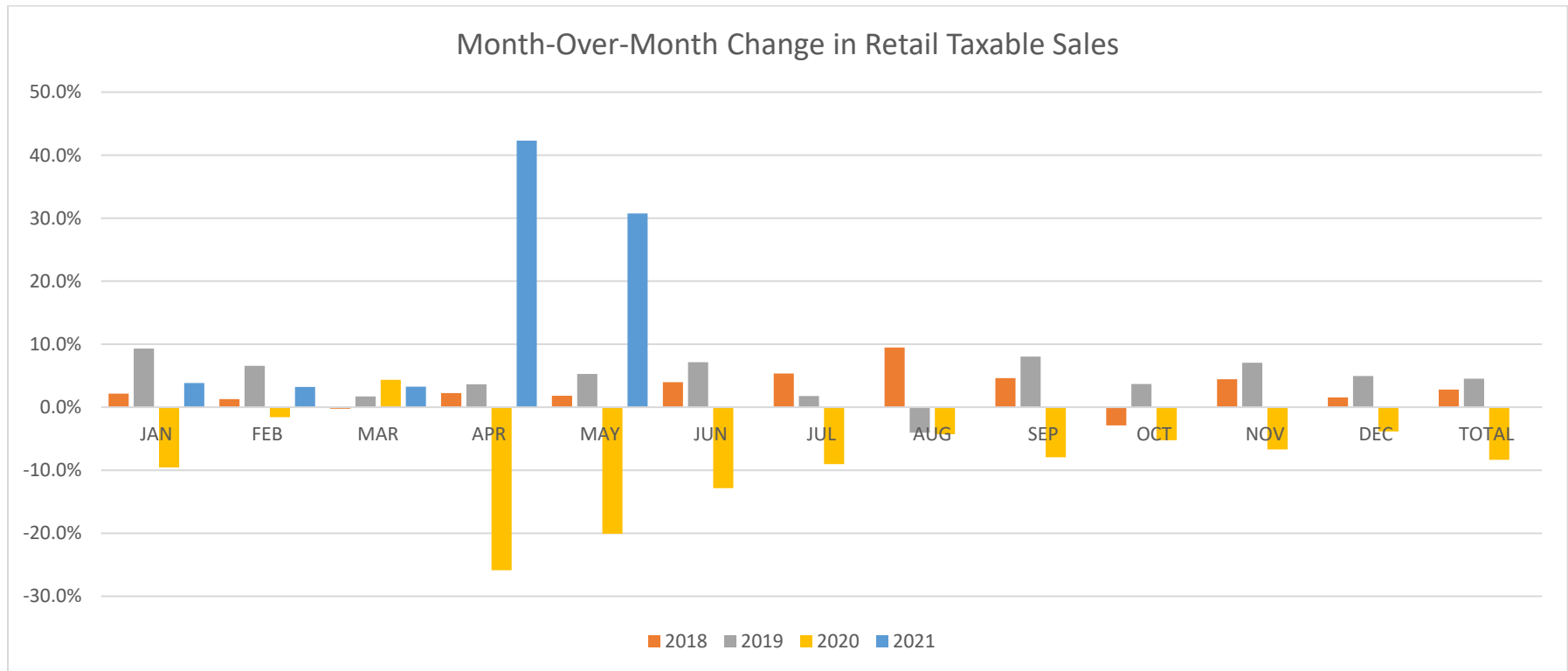
**Chart 2: YTD Sales & Use Tax by Type**



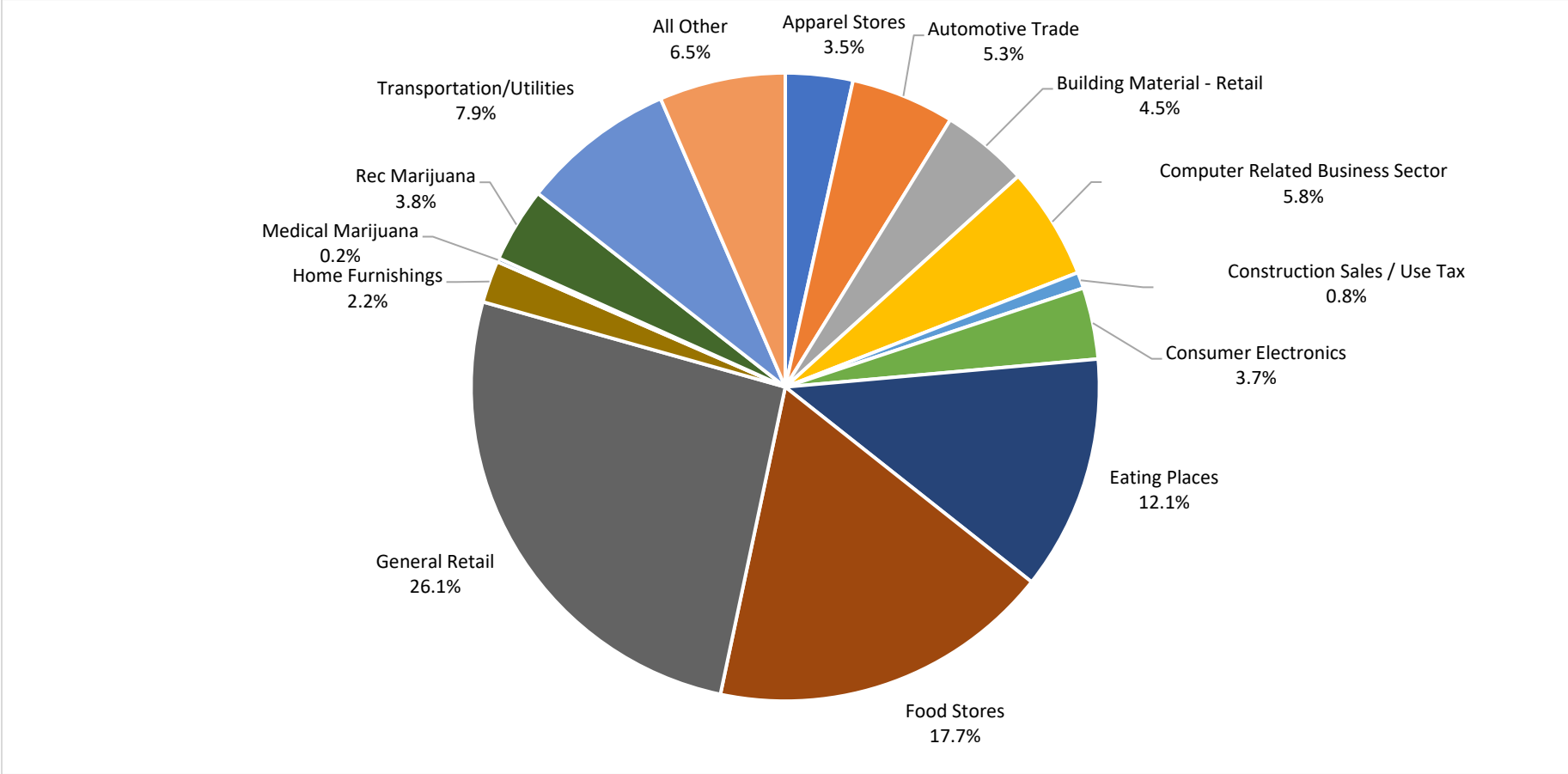
## Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 76.0% 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. May 2021 retail sales tax revenue was **up 30.7%** compared to May 2020 revenue (including audit revenue and the additional recreational marijuana sales tax).

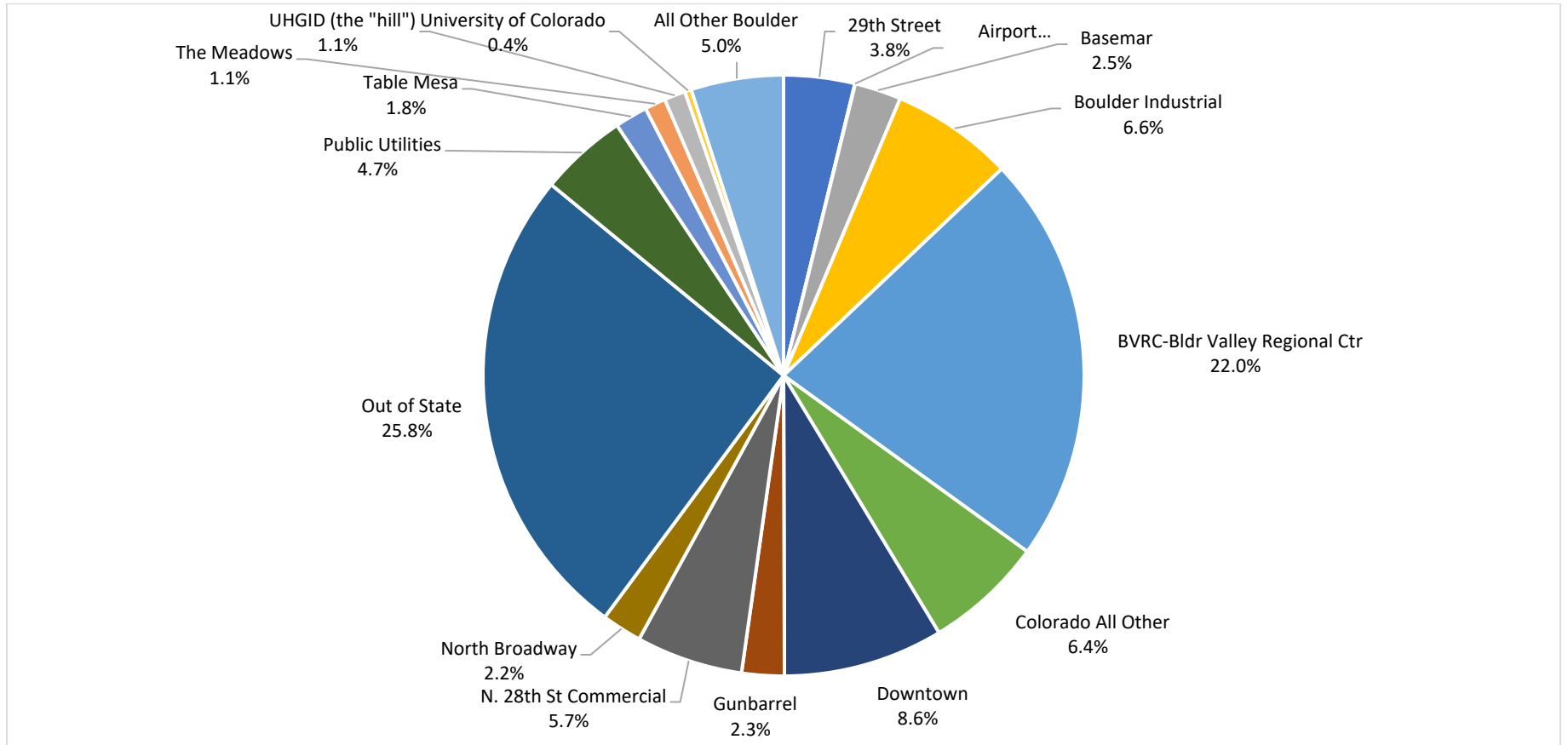
**Chart 3: Month-Over-Month Change in Retail Taxable Sales**



**Chart 4: Sales Tax by Industry**



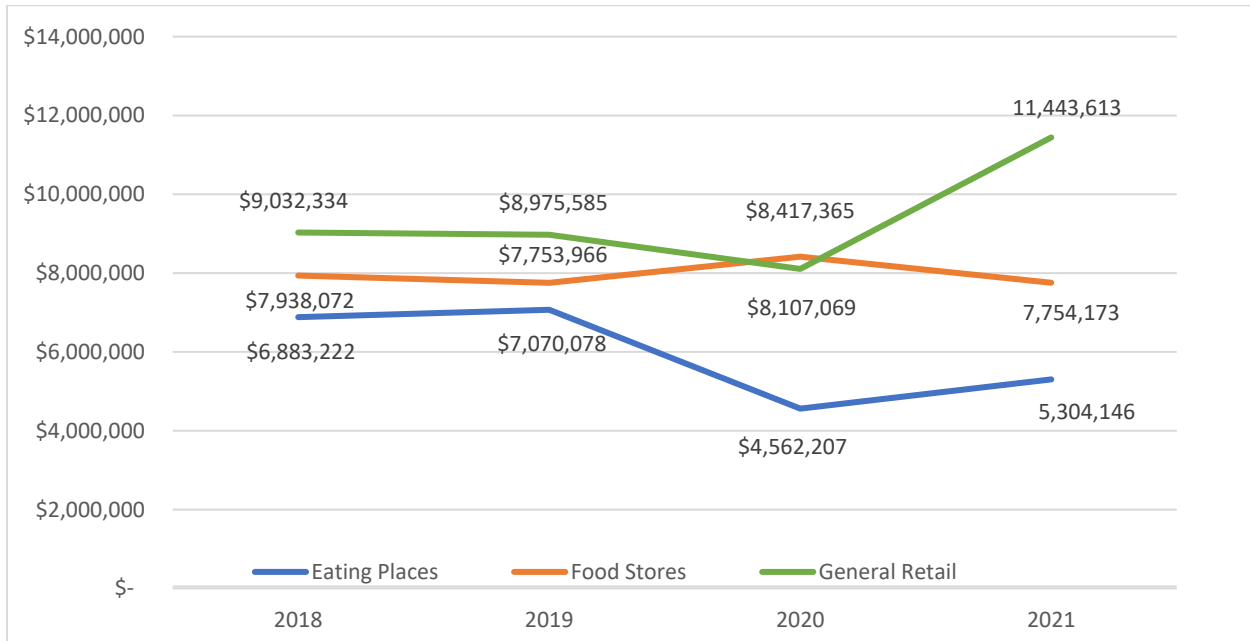
**Chart 5: Sales Tax by Geographic Area<sup>1</sup>**



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

### Chart 6: Industry Trends – YTD Retail Sales Tax

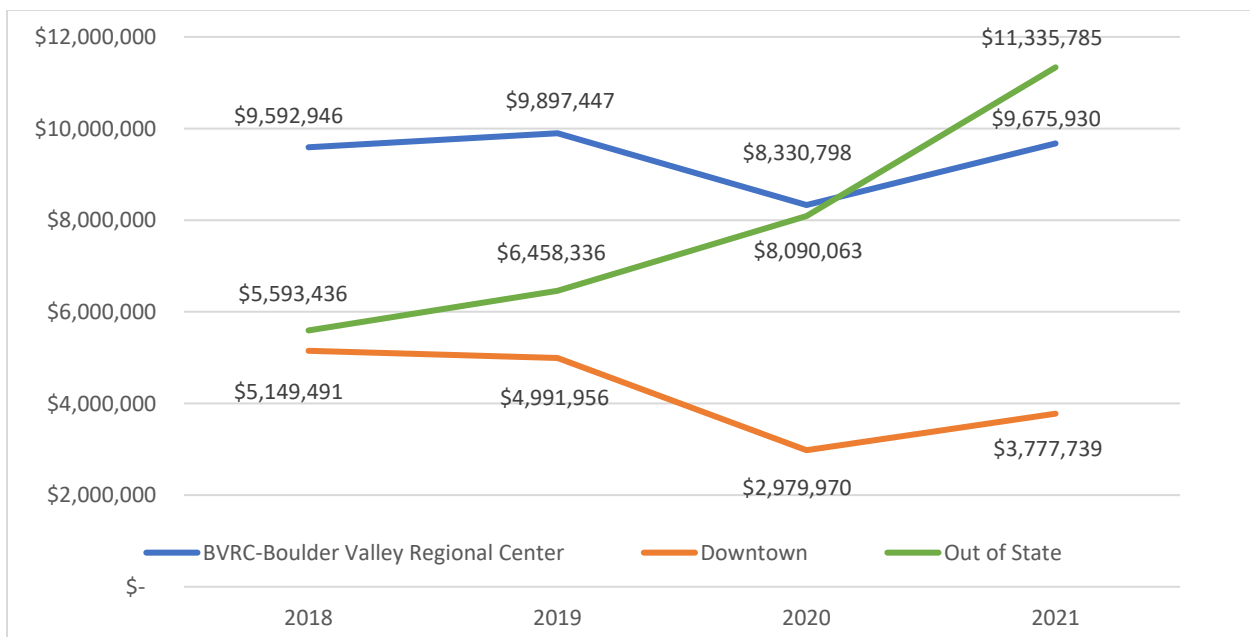
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.



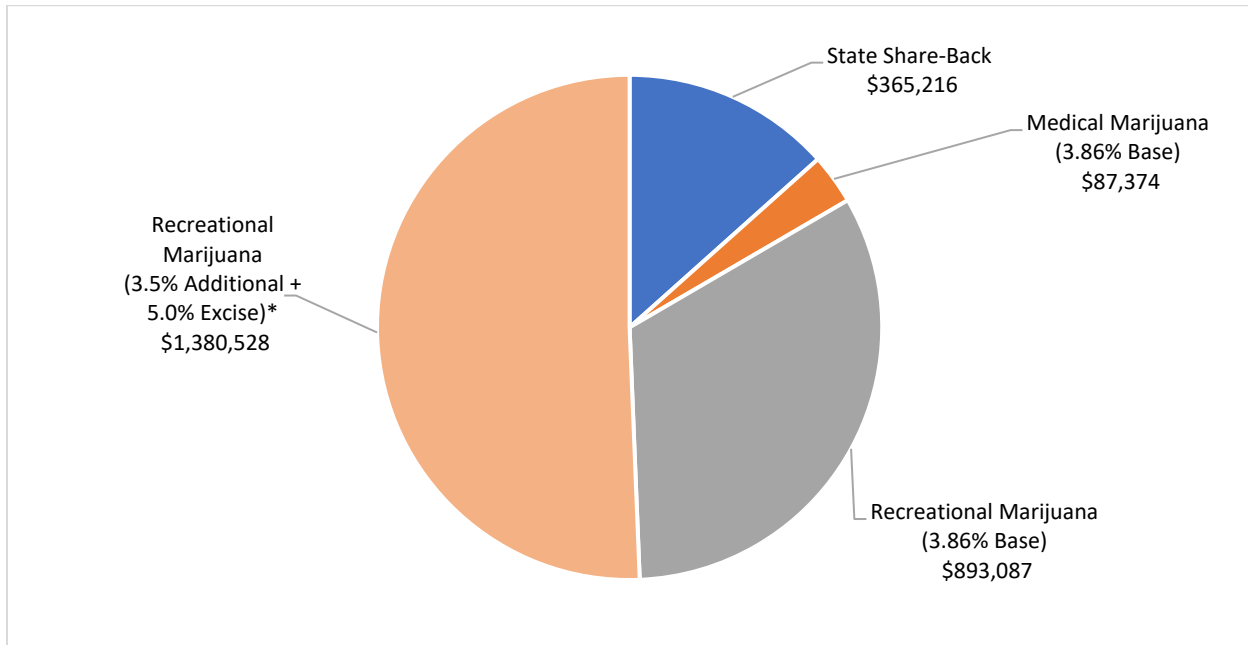
Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown  
 Totals may not tie to exhibits due to rounding.



## Marijuana Tax Revenues

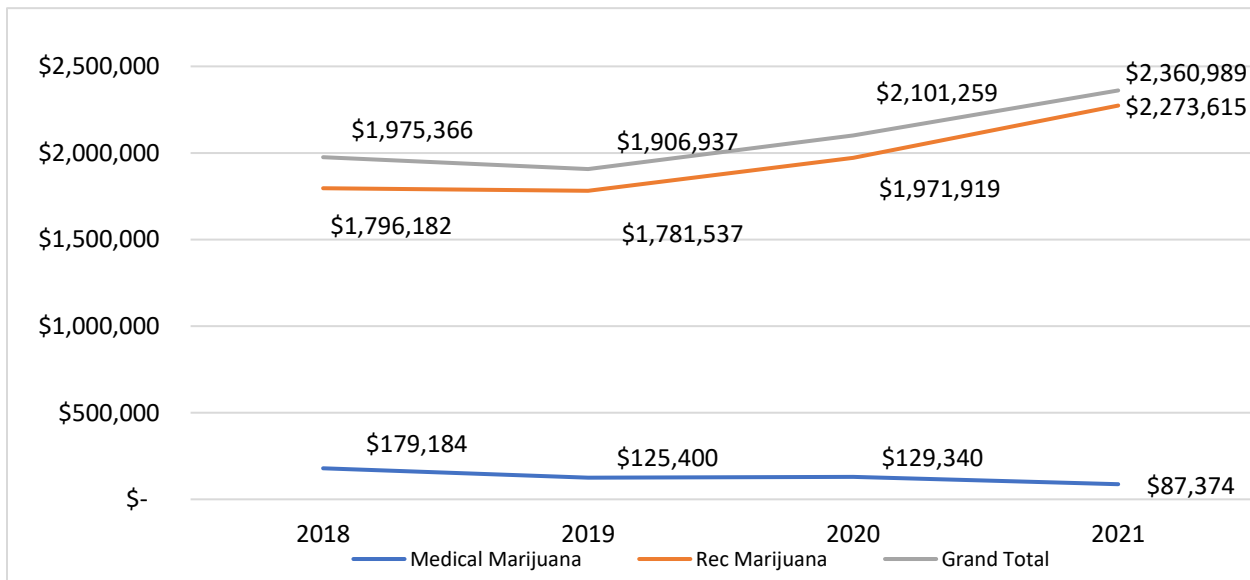
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

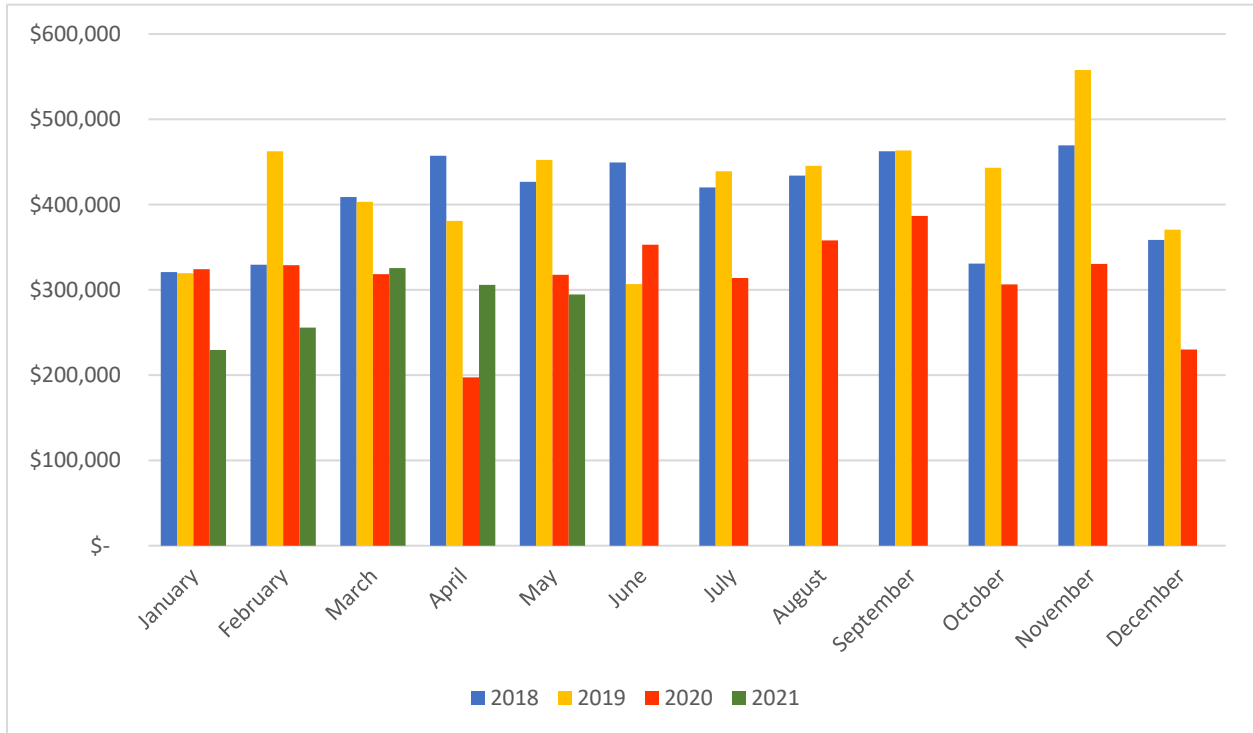
**Chart 9: Historical Trends for YTD Marijuana Revenues<sup>2</sup>**



<sup>2</sup> 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	May YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$38,306,495	\$43,915,049	75.91%	14.64%	0.49%
Business Use Tax	4,974,289	5,420,784	9.37%	8.98%	13.06%
Construction Use Tax	4,851,361	5,945,801	10.28%	22.56%	15.03%
Motor Vehicle Use Tax	1,523,836	2,567,513	4.44%	68.49%	42.57%
<b>Total Sales and Use Tax</b>	<b>\$49,655,981</b>	<b>\$57,849,147</b>	<b>100.00%</b>	<b>16.50%</b>	<b>4.19%</b>
Total Net Sales/Use Tax Receipts by Industry Type	May YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$1,069,437	\$1,554,607	2.69%	45.37%	(4.39%)
Automotive Trade	3,281,974	4,932,985	8.53%	50.31%	22.43%
Building Material - Retail	1,869,464	1,979,506	3.42%	5.89%	5.66%
Computer Related Business Sector	3,948,196	3,913,148	6.76%	(0.89%)	5.24%
Construction Sales / Use Tax	5,163,087	6,334,771	10.95%	22.69%	14.23%
Consumer Electronics	1,262,380	1,665,349	2.88%	31.92%	5.02%
Eating Places	4,598,543	5,318,977	9.19%	15.67%	(19.70%)
Food Stores	8,534,764	7,819,775	13.52%	(8.38%)	(5.50%)
General Retail	8,620,986	12,025,999	20.79%	39.50%	13.84%
Home Furnishings	740,453	953,488	1.65%	28.77%	0.48%
Medical Marijuana	129,340	87,374	0.15%	(32.45%)	(16.22%)
Rec Marijuana	1,534,308	1,750,257	3.03%	14.07%	24.35%
Transportation/Utilities	3,377,242	3,607,680	6.24%	6.82%	(3.76%)
All Other	5,525,807	5,905,231	10.21%	6.87%	7.37%
<b>Total Sales and Use Tax</b>	<b>\$49,655,981</b>	<b>\$57,849,147</b>	<b>100.00%</b>	<b>16.50%</b>	<b>4.19%</b>
Total Net Sales/Use Tax Receipts by Geographic Area	May YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
29th Street	\$1,983,071	\$2,158,074	3.73%	8.82%	(25.85%)
Airport	\$194,709	565,897	0.98%	190.64%	690.78%
Basemar	\$1,132,847	1,117,054	1.93%	(1.39%)	(11.22%)
Boulder County	\$497,864	706,966	1.22%	42.00%	43.04%
Boulder Industrial	\$4,450,724	5,335,274	9.22%	19.87%	1.50%
BVRC-Boulder Valley Regional Center	\$8,524,230	9,675,930	16.73%	13.51%	3.99%
Colorado All Other	\$251,730	210,880	0.36%	(16.23%)	0.21%
County Clerk	\$1,523,836	2,567,513	4.44%	68.49%	42.57%
Downtown	\$1,916,802	2,477,360	4.28%	29.24%	(37.14%)
Downtown Extension	\$265,473	424,713	0.73%	59.98%	(6.93%)
East Downtown	\$247,877	357,466	0.62%	44.21%	3.93%
Gunbarrel Commercial	\$656,334	634,207	1.10%	(3.37%)	(3.29%)
Gunbarrel Industrial	\$4,124,214	2,059,324	3.56%	(50.07%)	(42.75%)
Metro Denver	\$1,770,448	1,846,609	3.19%	4.30%	(1.08%)
N. 28th St Commercial	\$2,464,410	2,624,190	4.54%	6.48%	3.99%
N. Broadway Annex	\$575,866	140,665	0.24%	(75.57%)	(27.62%)
North Broadway	\$787,865	938,057	1.62%	19.06%	1.51%
Out of State	\$8,225,220	11,067,752	19.13%	34.56%	28.53%
Pearl Street Mall	\$852,377	1,166,812	2.02%	36.89%	(15.84%)
Public Utilities	\$1,887,858	2,131,520	3.68%	12.91%	4.97%
Table Mesa	\$1,242,369	782,345	1.35%	(37.03%)	(24.03%)
The Meadows	\$397,061	500,685	0.87%	26.10%	16.06%
UHGID (the "hill")	\$460,814	509,895	0.88%	10.65%	(7.50%)
University of Colorado	\$763,612	493,147	0.85%	(35.42%)	(32.53%)
Unlicensed Receipts	\$264,110	607,077	1.05%	129.86%	285.69%
All Other Boulder	\$4,194,262	6,749,736	11.67%	60.93%	43.41%
<b>Total Sales and Use Tax</b>	<b>\$49,655,982</b>	<b>\$57,849,147</b>	<b>100.00%</b>	<b>16.50%</b>	<b>4.19%</b>

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				
May YTD						May YTD				
2020	2021	\$ Change	YTD % Change	12 Month % Change		2020	2021	\$ Change	YTD % Change	12 Month % Change
1,064,728	1,522,125	457,397	42.96%	(12.57%)	Apparel Stores	4,709	32,483	27,774	589.82%	96.75%
1,738,399	2,344,080	605,681	34.84%	(3.34%)	Automotive Trade	1,543,575	2,588,905	1,045,331	67.72%	30.03%
1,861,384	1,972,471	111,087	5.97%	(3.21%)	Building Material - Retail	8,080	7,035	(1,045)	(12.93%)	3.04%
2,979,702	2,533,425	(446,277)	(14.98%)	0.72%	Computer Related Business Sector	968,494	1,379,723	411,229	42.46%	(0.35%)
307,445	366,613	59,167	19.24%	12.99%	Construction Sales / Use Tax	4,855,642	5,968,158	1,112,517	22.91%	7.15%
1,182,383	1,614,961	432,579	36.59%	1.47%	Consumer Electronics	79,998	50,388	(29,610)	(37.01%)	(40.55%)
4,562,207	5,304,146	741,939	16.26%	(27.21%)	Eating Places	36,336	14,831	(21,505)	(59.18%)	(64.56%)
8,417,365	7,754,173	(663,192)	(7.88%)	(11.95%)	Food Stores	117,398	65,601	(51,797)	(44.12%)	(35.69%)
8,107,069	11,443,613	3,336,544	41.16%	7.13%	General Retail	513,917	582,386	68,468	13.32%	(7.02%)
736,045	949,590	213,545	29.01%	(7.58%)	Home Furnishings	4,408	3,898	(509)	(11.56%)	(56.57%)
130,250	84,848	(45,403)	(34.86%)	(19.92%)	Medical Marijuana	-911	2,526	3,437	(377.33%)	(59.45%)
1,507,231	1,689,427	182,196	12.09%	6.35%	Rec Marijuana	27,078	54,530	27,452	101.38%	36.58%
3,260,890	3,483,559	222,669	6.83%	(13.49%)	Transportation/Utilities	116,352	124,121	7,769	6.68%	(0.32%)
2,451,397	2,852,019	400,622	16.34%	(10.44%)	All Other	3,074,410	3,059,513	(14,897)	(0.48%)	17.04%
<b>38,306,495</b>	<b>43,915,049</b>	<b>5,608,554</b>	<b>14.64%</b>	<b>(7.03%)</b>	<b>Total</b>	<b>11,349,486</b>	<b>13,934,098</b>	<b>2,584,612</b>	<b>22.77%</b>	<b>10.75%</b>
SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
May YTD						May YTD				
2020	2021	\$ Change	YTD % Change	12 Month % Change		2020	2021	\$ Change	YTD % Change	12 Month % Change
1,956,767	2,120,825	164,058	8.38%	(32.57%)	29th Street	26,304	37,249	10,945	41.61%	(2.66%)
12,859	10,336	(2,523)	(19.62%)	(1.18%)	Airport	181,850	555,561	373,711	205.50%	831.33%
1,097,709	1,099,576	1,868	0.17%	(15.17%)	Basemar	35,139	17,478	(17,661)	(50.26%)	(25.88%)
485,864	532,465	46,602	9.59%	(17.85%)	Boulder County	12,001	174,501	162,500	1354.07%	575.38%
2,519,529	2,891,218	371,690	14.75%	(7.37%)	Boulder Industrial	1,931,195	2,444,056	512,861	26.56%	(3.32%)
8,330,798	9,675,456	1,344,658	16.14%	(5.21%)	BVRC-Boulder Valley Regional Center	193,432	473	(192,958)	(99.76%)	21.22%
232,564	206,535	(26,029)	(11.19%)	2.45%	Colorado All Other	19,166	4,345	(14,821)	(77.33%)	(50.92%)
0	0	0	0.00%	0.00%	County Clerk	1,523,836	2,567,513	1,043,677	68.49%	30.48%
1,795,328	2,232,806	437,478	24.37%	(29.76%)	Downtown	121,474	244,554	123,080	101.32%	(80.58%)
242,413	115,766	(126,647)	(52.24%)	(44.33%)	Downtown Extension	23,060	308,947	285,887	1239.76%	443.45%
199,138	280,997	81,858	41.11%	(0.56%)	East Downtown	48,739	76,469	27,730	56.89%	(25.97%)
655,073	631,284	(23,789)	(3.63%)	(10.17%)	Gunbarrel Commercial	1,261	2,923	1,662	131.85%	10.51%
571,805	371,113	(200,692)	(35.10%)	(27.86%)	Gunbarrel Industrial	3,552,408	1,688,211	(1,864,198)	(52.48%)	(49.68%)
1,717,719	1,774,737	57,017	3.32%	(5.18%)	Metro Denver	52,729	71,873	19,144	36.31%	(12.08%)
2,366,273	2,521,902	155,630	6.58%	(5.00%)	N. 28th St Commercial	98,137	102,288	4,151	4.23%	15.89%
190,419	135,137	(55,282)	(29.03%)	(34.43%)	N. Broadway Annex	385,446	5,528	(379,918)	(98.57%)	(26.63%)
736,848	812,681	75,834	10.29%	(10.08%)	North Broadway	51,017	125,375	74,358	145.75%	27.54%
8,090,063	10,890,403	2,800,340	34.61%	21.93%	Out of State	135,157	177,349	42,192	31.22%	(30.32%)
743,091	1,147,810	404,719	54.46%	(24.73%)	Pearl Street Mall	109,285	19,002	(90,283)	(82.61%)	(5.84%)
1,829,944	2,065,368	235,425	12.87%	(2.12%)	Public Utilities	57,914	66,151	8,237	14.22%	(11.95%)
1,225,604	772,477	(453,127)	(36.97%)	(31.16%)	Table Mesa	16,765	9,868	(6,897)	(41.14%)	25.83%
393,045	493,013	99,967	25.43%	5.51%	The Meadows	4,015	7,673	3,657	91.08%	673.68%
457,960	501,000	43,040	9.40%	(21.05%)	UHGD (the "hill")	2,854	8,895	6,041	211.65%	1353.04%
394,285	154,878	(239,407)	(60.72%)	(62.72%)	University of Colorado	369,327	338,269	(31,058)	(8.41%)	56.47%
230,228	294,107	63,880	27.75%	53.87%	Unlicensed Receipts	33,882	312,969	279,087	823.69%	1640.81%
1,831,170	2,183,158	351,988	19.22%	(8.50%)	All Other Boulder	2,363,091	4,566,578	2,203,487	93.25%	78.07%
<b>38,306,495</b>	<b>43,915,049</b>	<b>5,608,554</b>	<b>14.64%</b>	<b>(7.03%)</b>	<b>Total</b>	<b>11,349,485</b>	<b>13,934,098</b>	<b>2,584,613</b>	<b>22.77%</b>	<b>10.75%</b>

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
<b>Retail Sales Tax</b>	2016	7,281,270	7,416,204	8,815,137	7,673,363	8,489,983	0	0	0	0	0	0	0	39,675,957	1,027,874,534	n/a	3.86%
	2017	7,685,193	6,938,514	9,470,080	7,751,804	8,239,987	0	0	0	0	0	0	0	40,085,578	1,038,486,477	1.03%	3.86%
	2018	7,849,997	7,028,188	9,445,995	7,925,005	8,389,559	0	0	0	0	0	0	0	40,638,744	1,052,817,202	1.38%	3.86%
	2019	8,590,452	7,489,624	9,606,398	8,214,047	8,832,480	0	0	0	0	0	0	0	42,733,001	1,107,072,565	5.15%	3.86%
	2020	7,761,028	7,370,943	10,025,017	6,090,136	7,059,371	0	0	0	0	0	0	0	38,306,495	992,396,255	-10.36%	3.86%
	<b>2021</b>	<b>8,059,343</b>	<b>7,608,759</b>	<b>10,351,245</b>	<b>8,666,637</b>	<b>9,229,065</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,915,049</b>	<b>1,137,695,576</b>	<b>14.64%</b>	<b>3.86%</b>
	Change from prior year (month)		3.84%	3.23%	3.25%	42.31%	30.73%										
Change from prior year (YTD)		3.84%	3.54%	3.43%	11.01%	14.64%											
<b>Business Use Tax</b>	2016	1,010,174	2,081,706	1,031,350	1,059,479	703,955	0	0	0	0	0	0	0	5,886,664	152,504,239	n/a	3.86%
	2017	834,820	673,000	978,691	709,347	705,788	0	0	0	0	0	0	0	3,901,647	101,078,942	-33.72%	3.86%
	2018	874,373	888,081	1,353,132	961,502	953,706	0	0	0	0	0	0	0	5,030,794	130,331,453	28.94%	3.86%
	2019	871,308	955,369	1,113,030	937,269	822,969	0	0	0	0	0	0	0	4,699,945	121,760,238	-6.58%	3.86%
	2020	661,337	1,378,415	990,653	844,662	1,099,221	0	0	0	0	0	0	0	4,974,289	128,867,583	5.84%	3.86%
	<b>2021</b>	<b>1,093,683</b>	<b>922,423</b>	<b>1,358,876</b>	<b>806,718</b>	<b>1,239,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,420,784</b>	<b>140,434,809</b>	<b>8.98%</b>	<b>3.86%</b>
	Change from prior year (month)		65.37%	-33.08%	37.17%	-4.49%	12.72%										
Change from prior year (YTD)		65.37%	-1.16%	11.37%	7.91%	8.98%											
<b>Construction Use Tax</b>	2016	1,545,717	1,134,734	968,302	1,481,245	1,362,485	0	0	0	0	0	0	0	6,492,483	168,199,041	n/a	3.86%
	2017	1,151,587	511,519	747,890	408,887	458,555	0	0	0	0	0	0	0	3,278,438	84,933,627	-49.50%	3.86%
	2018	750,069	566,915	1,301,336	1,741,557	1,665,150	0	0	0	0	0	0	0	6,025,027	156,088,782	83.78%	3.86%
	2019	444,168	1,245,000	1,021,676	969,826	740,084	0	0	0	0	0	0	0	4,420,754	114,527,306	-26.63%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476	0	0	0	0	0	0	0	4,851,361	125,682,915	9.74%	3.86%
	<b>2021</b>	<b>1,015,642</b>	<b>810,738</b>	<b>776,246</b>	<b>1,904,800</b>	<b>1,438,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,945,801</b>	<b>154,036,294</b>	<b>22.56%</b>	<b>3.86%</b>
	Change from prior year (month)		455.49%	0.07%	-46.96%	6.04%	140.34%										
Change from prior year (YTD)		455.49%	83.92%	5.95%	5.99%	22.56%											
<b>Motor Vehicle Use Tax</b>	2016	305,647	291,171	345,620	293,999	315,239	0	0	0	0	0	0	0	1,551,676	40,198,870	n/a	3.86%
	2017	366,296	366,550	372,070	292,792	364,098	0	0	0	0	0	0	0	1,761,805	45,642,612	13.54%	3.86%
	2018	415,636	406,364	399,123	340,273	347,263	0	0	0	0	0	0	0	1,908,659	49,447,122	8.34%	3.86%
	2019	558,802	409,378	368,653	388,198	404,479	0	0	0	0	0	0	0	2,129,510	55,168,648	11.57%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	0	0	0	0	0	0	0	1,523,836	39,477,625	-28.44%	3.86%
	<b>2021</b>	<b>553,658</b>	<b>539,761</b>	<b>477,063</b>	<b>525,328</b>	<b>471,703</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,567,513</b>	<b>66,515,891</b>	<b>68.49%</b>	<b>3.86%</b>
	Change from prior year (month)		20.48%	1.66%	-24.66%	-48.10%	-58.24%										
Change from prior year (YTD)		20.48%	24.86%	36.15%	54.68%	68.49%											
<b>TOTAL</b>	2016	10,142,808	10,923,815	11,160,409	10,508,086	10,871,662	0	0	0	0	0	0	0	53,606,780	1,388,776,684	n/a	3.86%
	2017	10,037,896	8,489,583	11,568,731	9,162,830	9,768,428	0	0	0	0	0	0	0	49,027,468	1,270,141,658	-8.54%	3.86%
	2018	9,890,075	8,889,548	12,499,586	10,968,337	11,355,678	0	0	0	0	0	0	0	53,603,224	1,388,684,560	9.33%	3.86%
	2019	10,464,730	10,099,371	12,109,757	10,509,340	10,800,012	0	0	0	0	0	0	0	53,983,210	1,398,528,756	0.71%	3.86%
	2020	9,064,763	9,975,717	12,756,949	8,932,580	8,925,972	0	0	0	0	0	0	0	49,655,981	1,286,424,378	-8.02%	3.86%
	<b>2021</b>	<b>10,722,326</b>	<b>9,881,681</b>	<b>12,963,430</b>	<b>11,903,483</b>	<b>12,378,227</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,849,147</b>	<b>1,498,682,570</b>	<b>16.50%</b>	<b>3.86%</b>
	Change from prior year (month)		18.29%	-0.94%	1.62%	33.26%	38.68%										
Change from prior year (YTD)		18.29%	8.21%	5.57%	11.64%	16.50%											