



City of Boulder Finance

REVENUE REPORT

June 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 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 July 2021 and is largely attributed to economic activity through the month of June 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 June				
	2020	2021	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$45,916,523	\$54,759,438	8,842,915	19.26%	5.03%
Rec MJ Additional 3.5%*	910,884	1,028,363	117,479	12.90%	14.74%
Business Use Tax	5,403,053	6,379,596	976,543	18.07%	27.59%
Construction Use Tax	5,678,301	6,442,751	764,450	13.46%	24.08%
Motor Vehicle Use Tax	2,012,139	3,257,841	1,245,702	61.91%	43.95%
Total Sales & Use Tax based on current economic activity	\$59,920,899	\$71,867,990	\$11,947,091	19.94%	9.84%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	805,621	95,849	(709,772)	(88.10%)	(85.49%)
Use Tax Audit Revenue	551,021	324,879	(226,142)	(41.04%)	(58.55%)
Total Sales and Use Tax	\$61,277,541	\$72,288,718	\$11,011,177	17.97%	8.31%

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

Other Tax Revenues

Miscellaneous Tax Statistics	June YTD Actual				
	2020	2021	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$1,453,495	\$2,069,618	\$616,122	42.39%	(33.79%)
Admissions Tax	148,606	57,280	(91,326)	(61.46%)	(88.53%)
Disposable Bag Fee	77,818	121,044	43,226	55.55%	26.52%
Electronic Smoking Device Tax	n/a	599,685	599,685	n/a	n/a
Food Service Tax	227,632	268,617	40,984	18.00%	(9.49%)
Rec Marijuana Excise Tax	527,475	632,508	105,033	19.91%	37.46%
Short-Term Rental Tax	234,045	616,369	382,324	163.36%	27.58%
Sugar Sweetened Beverage Tax	1,839,609	1,776,696	(62,913)	(3.42%)	(3.98%)
Trash Tax	874,084	900,234	26,150	2.99%	21.88%

Revenue Trends and Changes

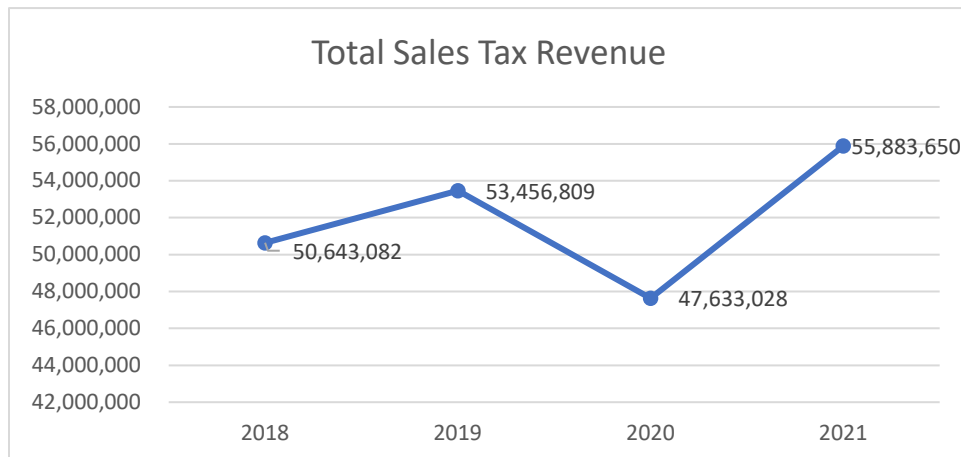
Overview

Year to date (YTD) sales and use tax based upon current economic activity increased from YTD June 2020 by \$11,947,091 or 19.9%. On a rolling 12-Month basis, total sales and use tax based upon current economic activity increased by 9.8%.

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 June 2020 by \$11,011,177 or 17.9%. On a rolling 12-Month basis, total sales and use tax increased by 8.3%.

Sales Tax

YTD June 2021 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$8,250,623 (or 17.3%) when compared to YTD June 2020. This increase, while significant compared to YTD June 2020, results in a compound annual growth rate of 2.2% 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 most sectors showing growth, led by: Apparel Stores (up 41.7%), General Retail (up 41.0%), and Consumer Electronics (up 59.1%). Eating Places continue to improve, posting a 23.1% gain over YTD June 2020. Food stores declined by 7.5% due to a combination of factors; a return to normal in shopping patterns compared to stocking up behaviors at the onset of the pandemic (including increases in people eating out vs. eating 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 63.4%, Downtown increased 30.8%, The Hill increased 16.0%, and 29th Street Mall increased 10.0%.

Other Taxes

Shifting travel preferences because of COVID-19 are apparent in lodging taxes; Short-Term Rental tax increased by 163.4% while Accommodations tax increased by a more moderate 42.4%. Food Service Tax revenues improved by 18.0% compared to YTD June 2019, but Sugar Sweetened Beverage tax continues to lag, with a 3.4% decline. Admissions tax declined by 61.5%, 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 \$599,685 YTD, and Recreational Marijuana excise tax, which increased by 19.9%. Disposable Bag Fee revenues increased 55.6% compared to YTD June 2020, due to the suspension of the fee during the height of the pandemic.

Chart 1: YTD Sales and Use Tax by Fund

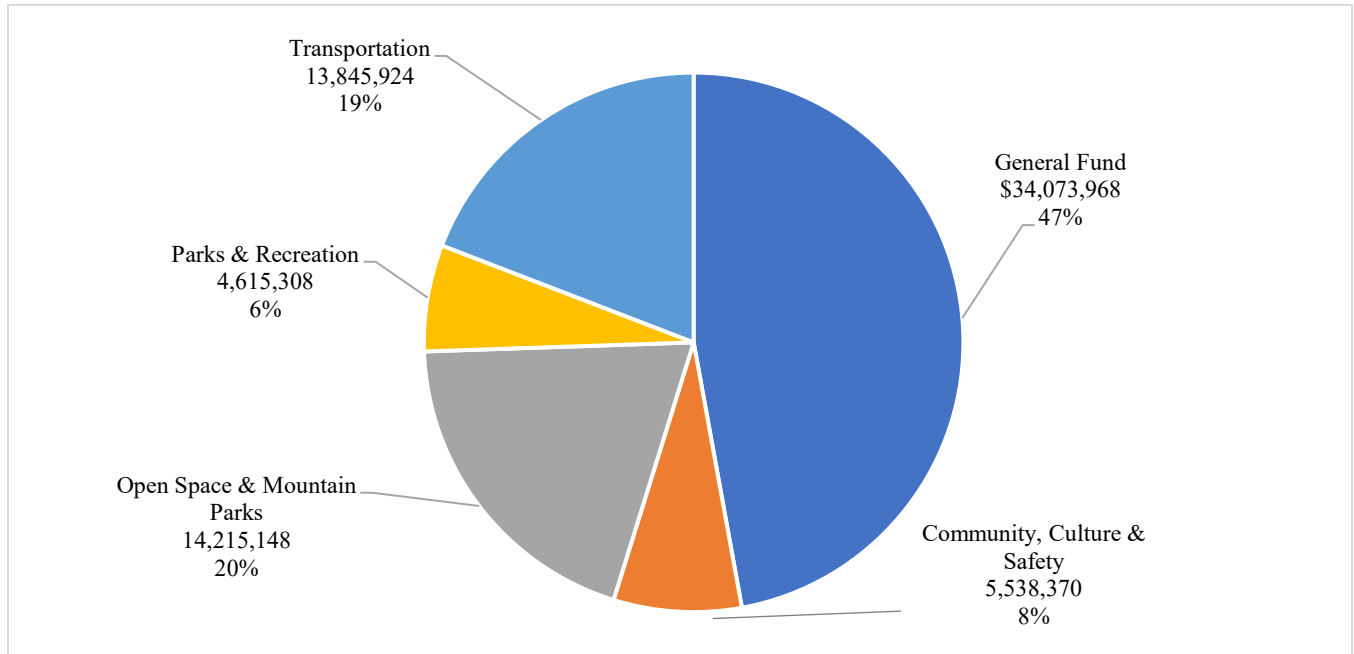
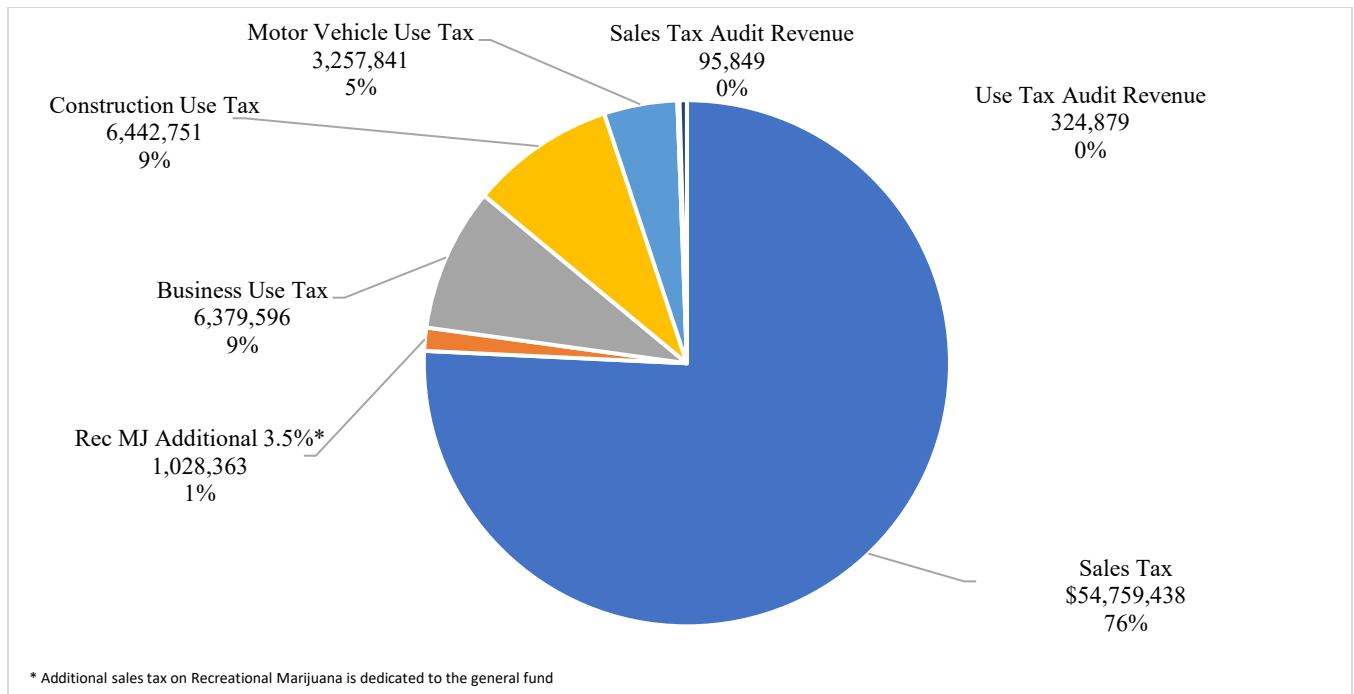


Chart 2: YTD Sales & Use Tax by Type



Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 77.0% 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. June 2021 retail sales tax revenue was **up 27.9%** compared to June 2020 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

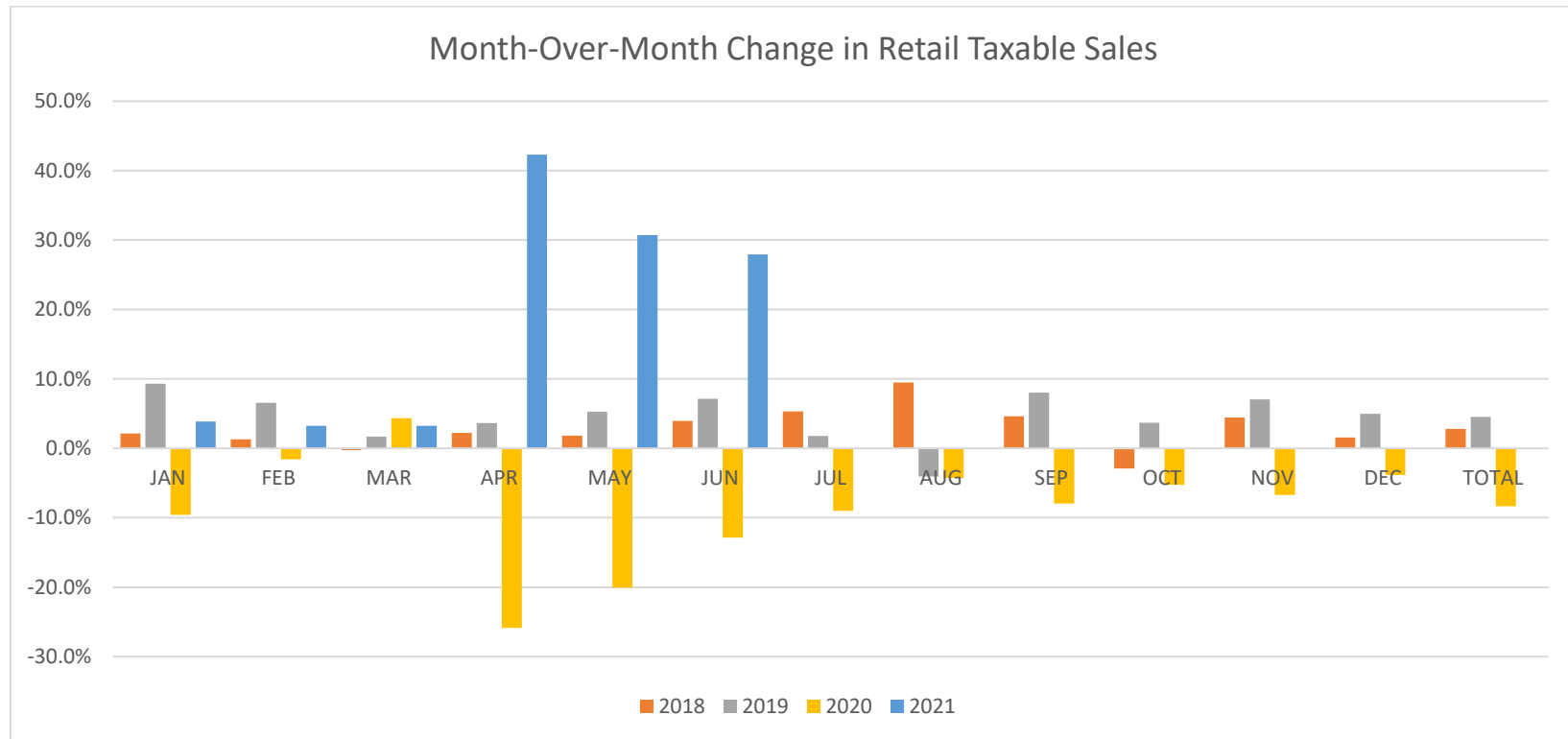


Chart 4: Sales Tax by Industry

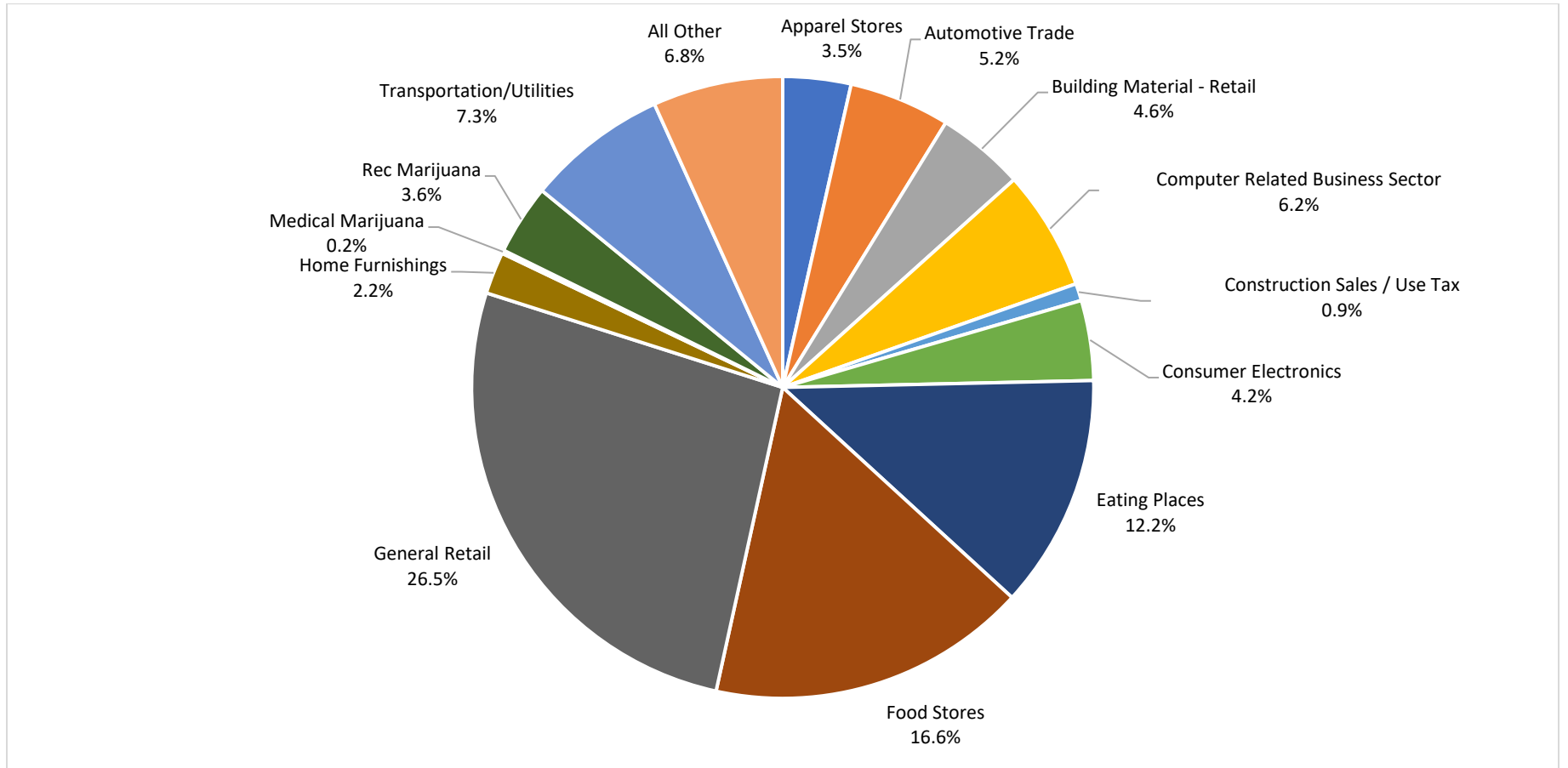
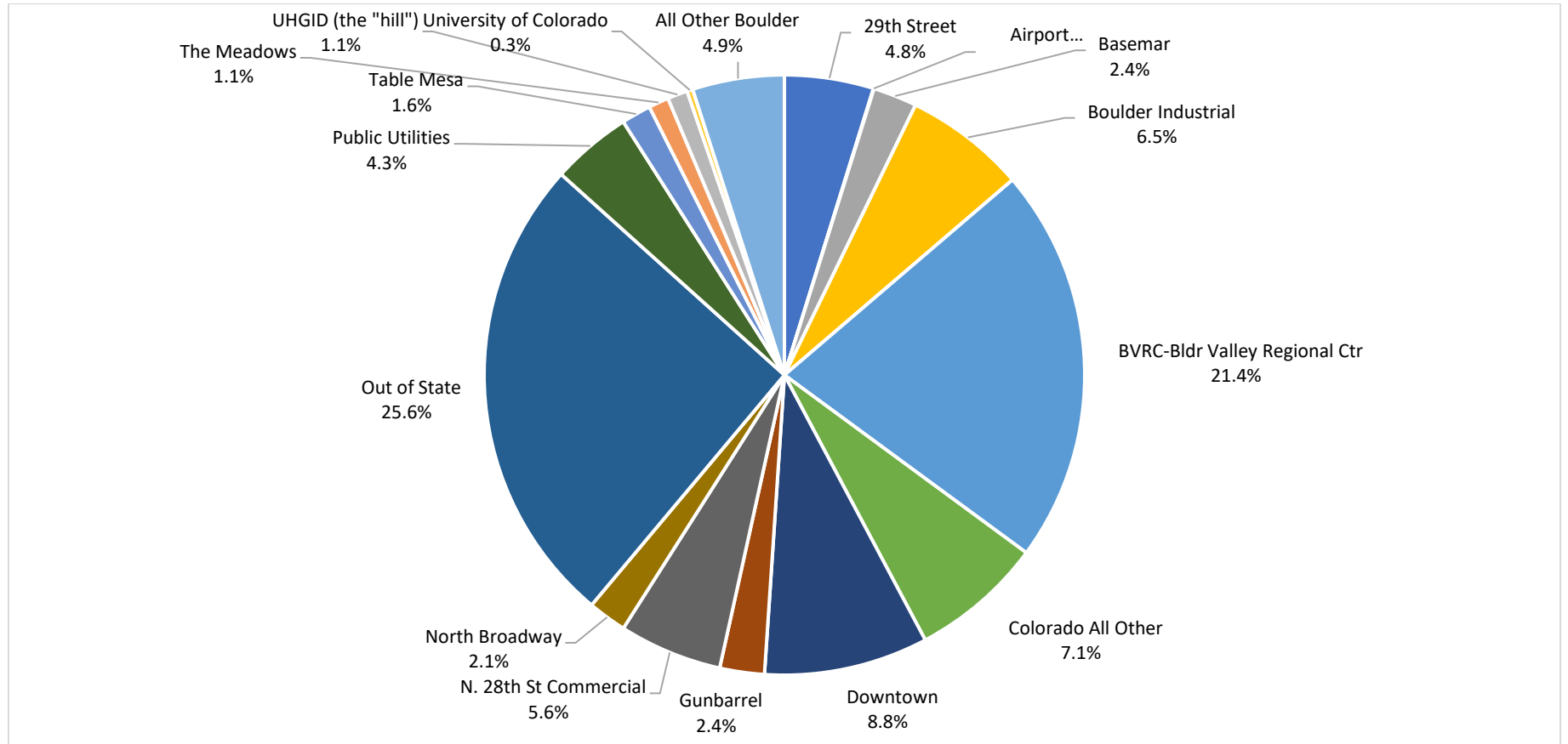


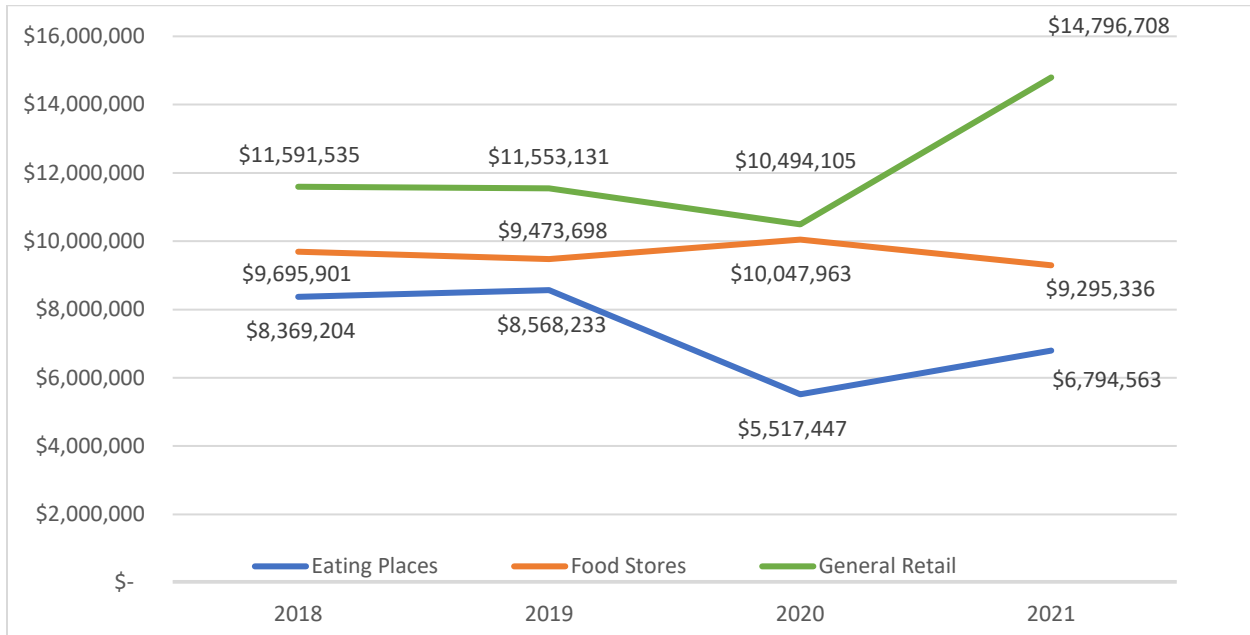
Chart 5: Sales Tax by Geographic Area¹



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

Chart 6: Industry Trends – YTD Retail Sales Tax

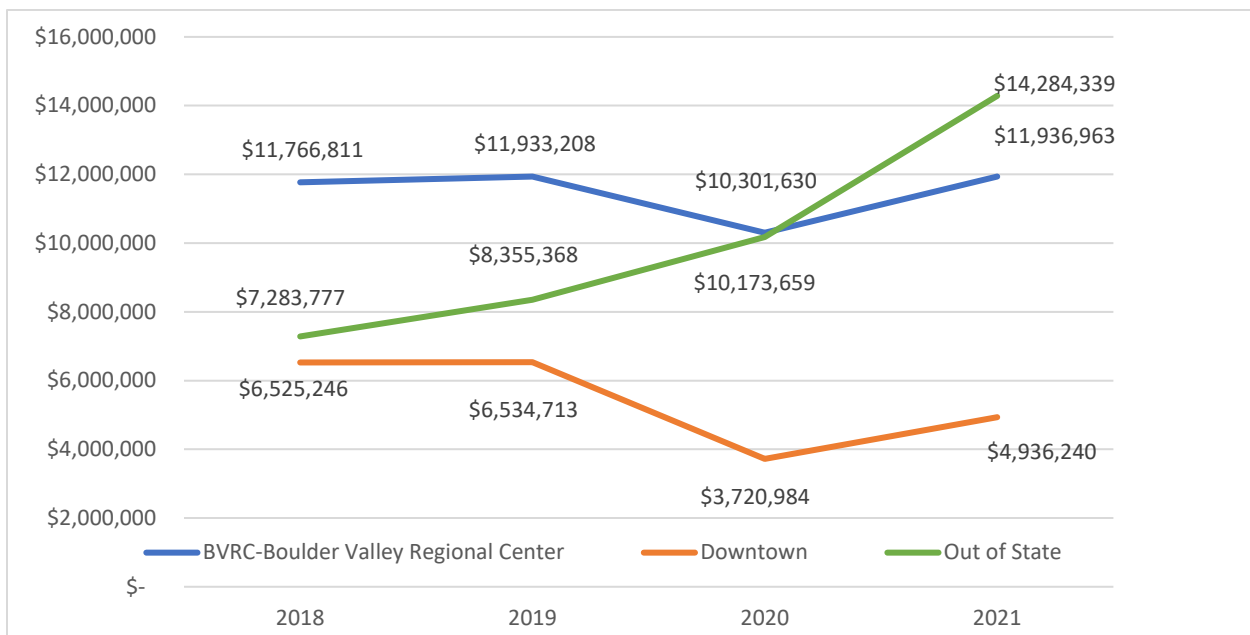
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.

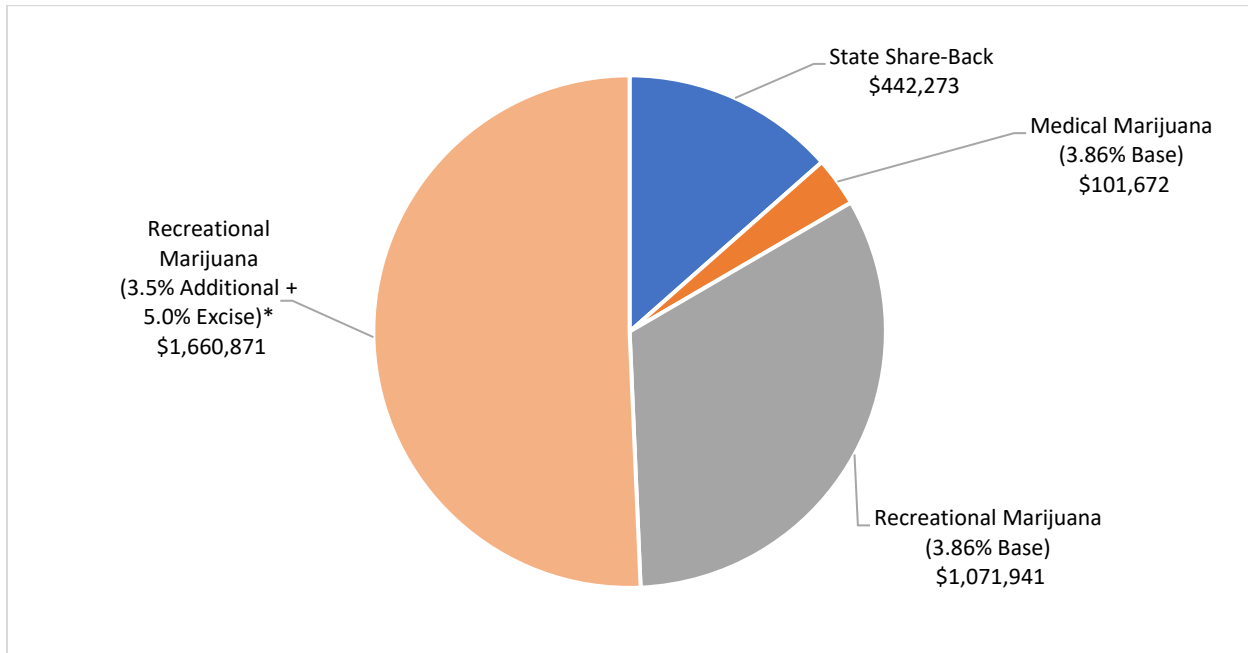


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
 Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

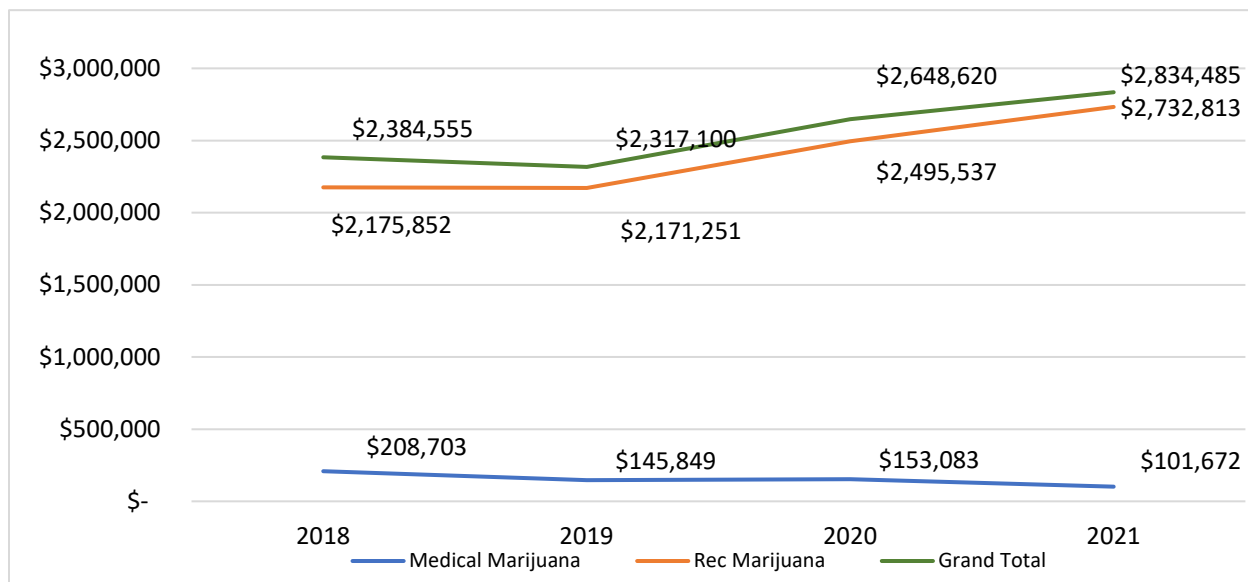
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

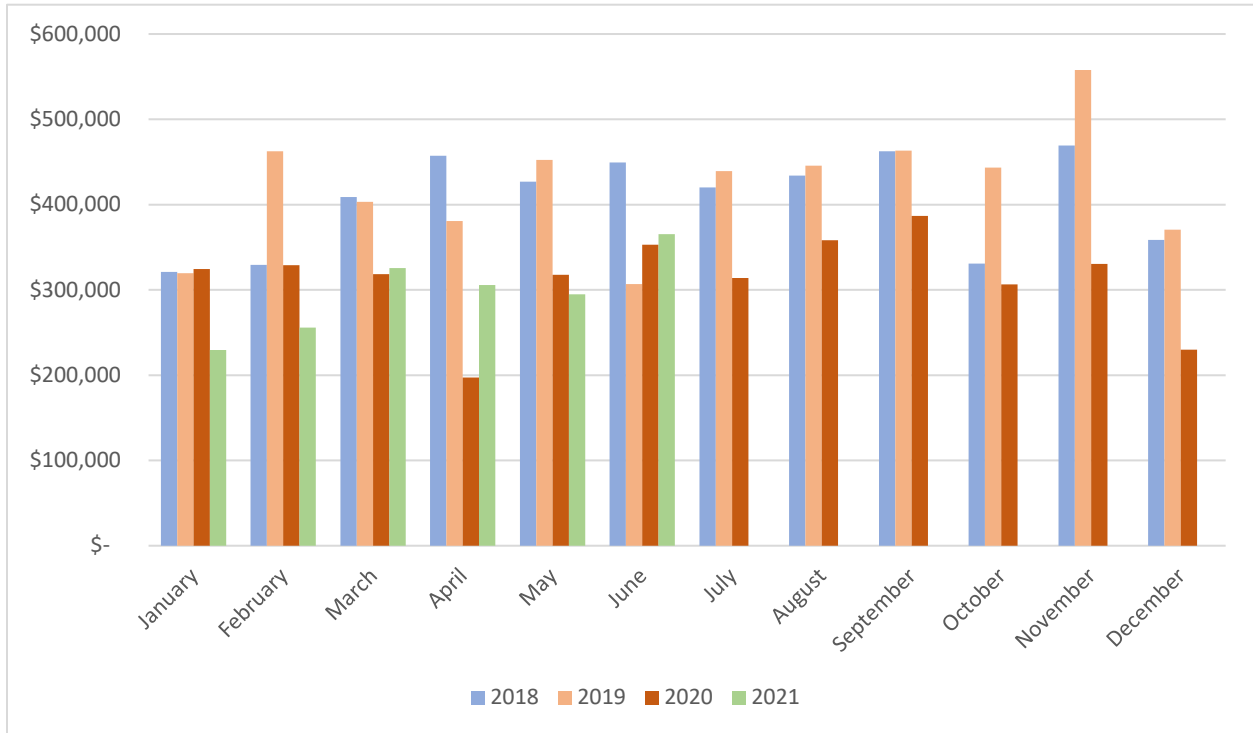
Chart 9: Historical Trends for YTD Marijuana Revenues²



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	June YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$47,633,028	\$55,883,650	77.31%	17.32%	4.29%
Business Use Tax	5,954,074	6,704,475	9.27%	12.60%	18.13%
Construction Use Tax	5,678,301	6,442,751	8.91%	13.46%	23.06%
Motor Vehicle Use Tax	2,012,139	3,257,841	4.51%	61.91%	43.95%
Total Sales and Use Tax	\$61,277,541	\$72,288,718	100.00%	17.97%	8.31%
Total Net Sales/Use Tax Receipts by Industry Type	June YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$1,400,260	\$2,009,651	2.78%	43.52%	1.07%
Automotive Trade	4,212,934	6,217,491	8.60%	47.58%	25.35%
Building Material - Retail	2,424,271	2,558,962	3.54%	5.56%	6.27%
Computer Related Business Sector	4,794,413	5,021,524	6.95%	4.74%	11.58%
Construction Sales / Use Tax	6,014,525	6,976,261	9.65%	15.99%	23.33%
Consumer Electronics	1,549,437	2,396,669	3.32%	54.68%	17.10%
Eating Places	5,552,277	6,815,167	9.43%	22.75%	(12.85%)
Food Stores	10,181,284	9,373,865	12.97%	(7.93%)	(6.02%)
General Retail	11,189,158	15,593,849	21.57%	39.37%	18.47%
Home Furnishings	982,691	1,222,841	1.69%	24.44%	0.18%
Medical Marijuana	153,083	101,672	0.14%	(33.58%)	(18.09%)
Rec Marijuana	1,935,614	2,100,305	2.91%	8.51%	13.07%
Transportation/Utilities	4,015,849	4,244,532	5.87%	5.69%	(0.35%)
All Other	6,871,744	7,655,929	10.59%	11.41%	13.64%
Total Sales and Use Tax	\$61,277,541	\$72,288,718	100.00%	17.97%	8.31%
Total Net Sales/Use Tax Receipts by Geographic Area	June YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
29th Street	\$2,514,237	\$2,721,548	3.76%	8.25%	(23.73%)
Airport	\$215,906	697,782	0.97%	223.19%	700.99%
Basemar	\$1,460,797	1,342,809	1.86%	(8.08%)	(12.61%)
Boulder County	\$1,491,627	936,745	1.30%	(37.20%)	(30.93%)
Boulder Industrial	\$5,580,270	6,810,660	9.42%	22.05%	5.52%
BVRC-Boulder Valley Regional Center	\$10,670,082	11,966,214	16.55%	12.15%	4.55%
Colorado All Other	\$348,826	322,837	0.45%	(7.45%)	4.93%
County Clerk	\$2,012,139	3,257,841	4.51%	61.91%	43.95%
Downtown	\$2,412,262	3,251,200	4.50%	34.78%	(20.86%)
Downtown Extension	\$365,008	440,702	0.61%	20.74%	(23.41%)
East Downtown	\$313,930	440,080	0.61%	40.18%	11.25%
Gunbarrel Commercial	\$784,463	771,601	1.07%	(1.64%)	(2.89%)
Gunbarrel Industrial	\$3,648,053	2,572,517	3.56%	(29.48%)	(18.28%)
Metro Denver	\$2,414,577	2,721,613	3.76%	12.72%	6.91%
N. 28th St Commercial	\$3,074,123	3,245,487	4.49%	5.57%	6.24%
N. Broadway Annex	\$644,584	189,643	0.26%	(70.58%)	(30.14%)
North Broadway	\$970,517	1,127,630	1.56%	16.19%	2.98%
Out of State	\$10,334,254	14,480,754	20.03%	40.12%	33.59%
Pearl Street Mall	\$1,068,315	1,561,882	2.16%	46.20%	(6.24%)
Public Utilities	\$2,211,053	2,498,346	3.46%	12.99%	6.65%
Table Mesa	\$1,505,114	996,274	1.38%	(33.81%)	(24.85%)
The Meadows	\$478,870	615,661	0.85%	28.57%	19.65%
UHGED (the "hill")	\$523,733	613,449	0.85%	17.13%	(1.42%)
University of Colorado	\$781,698	579,795	0.80%	(25.83%)	(26.94%)
Unlicensed Receipts	\$459,731	418,180	0.58%	(9.04%)	37.84%
All Other Boulder	\$4,993,371	7,707,470	10.66%	54.35%	47.13%
Total Sales and Use Tax	\$61,277,541	\$72,288,718	100.00%	17.97%	8.31%

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				
June YTD						June YTD				
2020	2021	\$ Change	YTD % Change	12 Month % Change		2020	2021	\$ Change	YTD % Change	12 Month % Change
1,394,515	1,975,825	581,309	41.69%	0.40%	Apparel Stores	5,744	33,826	28,082	488.87%	143.10%
2,177,166	2,933,752	756,587	34.75%	9.69%	Automotive Trade	2,035,769	3,283,739	1,247,971	61.30%	43.43%
2,414,541	2,550,078	135,537	5.61%	6.26%	Building Material - Retail	9,730	8,884	(846)	(8.70%)	9.62%
3,663,020	3,489,698	(173,322)	(4.73%)	13.19%	Computer Related Business Sector	1,131,394	1,531,827	400,433	35.39%	6.93%
418,262	500,019	81,757	19.55%	19.13%	Construction Sales / Use Tax	5,596,264	6,476,242	879,979	15.72%	23.69%
1,460,940	2,323,930	862,990	59.07%	19.73%	Consumer Electronics	88,496	72,739	(15,758)	(17.81%)	(30.96%)
5,517,447	6,794,563	1,277,116	23.15%	(12.65%)	Eating Places	34,831	20,605	(14,226)	(40.84%)	(44.37%)
10,047,963	9,295,336	(752,627)	(7.49%)	(5.62%)	Food Stores	133,321	78,529	(54,791)	(41.10%)	(32.55%)
10,494,105	14,796,708	4,302,602	41.00%	19.55%	General Retail	695,053	797,141	102,088	14.69%	3.45%
978,081	1,218,888	240,807	24.62%	0.36%	Home Furnishings	4,610	3,953	(658)	(14.27%)	(42.26%)
153,745	99,036	(54,709)	(35.58%)	(18.26%)	Medical Marijuana	-661	2,636	3,298	(498.58%)	(10.64%)
1,907,549	2,031,774	124,225	6.51%	11.55%	Rec Marijuana	28,066	68,531	40,465	144.18%	90.84%
3,867,269	4,093,464	226,195	5.85%	(0.41%)	Transportation/Utilities	148,580	151,068	2,488	1.67%	1.16%
3,138,426	3,780,581	642,155	20.46%	(0.21%)	All Other	3,733,318	3,875,349	142,030	3.80%	28.41%
47,633,028	55,883,650	8,250,623	17.32%	4.29%	Total	13,644,514	16,405,068	2,760,554	20.23%	24.21%

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
June YTD						June YTD				
2020	2021	\$ Change	YTD % Change	12 Month % Change		2020	2021	\$ Change	YTD % Change	12 Month % Change
2,434,220	2,677,688	243,468	10.00%	(23.00%)	29th Street	80,017	43,860	(36,157)	(45.19%)	(51.51%)
19,207	19,544	337	1.76%	12.02%	Airport	196,699	678,237	481,538	244.81%	833.57%
1,323,785	1,322,599	(1,186)	(0.09%)	(5.19%)	Basemar	137,012	20,209	(116,803)	(85.25%)	(83.02%)
642,257	755,588	113,331	17.65%	(4.96%)	Boulder County	849,370	181,157	(668,213)	(78.67%)	(72.69%)
3,140,064	3,652,351	512,287	16.31%	3.31%	Boulder Industrial	2,440,207	3,158,309	718,102	29.43%	8.22%
10,301,630	11,936,963	1,635,333	15.87%	4.76%	BVRC-Boulder Valley Regional Center	368,452	29,251	(339,202)	(92.06%)	(2.06%)
311,146	310,288	(858)	(0.28%)	11.85%	Colorado All Other	37,680	12,549	(25,130)	(66.70%)	(51.81%)
0	0	0	0.00%	0.00%	County Clerk	2,012,139	3,257,841	1,245,702	61.91%	43.95%
2,232,834	2,919,478	686,644	30.75%	(11.68%)	Downtown	179,428	331,722	152,294	84.88%	(61.25%)
287,581	126,186	(161,395)	(56.12%)	(49.66%)	Downtown Extension	77,427	314,515	237,089	306.21%	172.18%
263,237	358,868	95,631	36.33%	12.33%	East Downtown	50,693	81,212	30,519	60.20%	6.85%
782,511	768,423	(14,088)	(1.80%)	(2.93%)	Gunbarrel Commercial	1,953	3,178	1,226	62.76%	10.52%
699,354	573,255	(126,099)	(18.03%)	(17.49%)	Gunbarrel Industrial	2,948,699	1,999,262	(949,437)	(32.20%)	(18.49%)
2,334,652	2,600,948	266,296	11.41%	7.30%	Metro Denver	79,925	120,665	40,740	50.97%	0.14%
2,931,785	3,102,226	170,441	5.81%	3.20%	N. 28th St Commercial	142,338	143,261	924	0.65%	76.30%
229,088	182,394	(46,695)	(20.38%)	(24.38%)	N. Broadway Annex	415,496	7,249	(408,246)	(98.26%)	(35.95%)
916,193	984,042	67,849	7.41%	(0.20%)	North Broadway	54,324	143,588	89,264	164.32%	32.14%
10,173,659	14,284,339	4,110,680	40.41%	35.41%	Out of State	160,595	196,415	35,820	22.30%	(29.98%)
937,243	1,531,708	594,465	63.43%	(5.62%)	Pearl Street Mall	131,072	30,173	(100,899)	(76.98%)	(15.36%)
2,141,689	2,415,998	274,309	12.81%	7.01%	Public Utilities	69,364	82,348	12,983	18.72%	(3.67%)
1,487,180	890,452	(596,728)	(40.12%)	(29.00%)	Table Mesa	17,935	105,823	87,888	490.04%	323.94%
474,096	607,263	133,167	28.09%	15.80%	The Meadows	4,773	8,397	3,624	75.92%	318.12%
520,878	604,365	83,487	16.03%	(7.20%)	UHGD (the "hill")	2,855	9,084	6,228	218.12%	1802.03%
412,334	175,076	(237,258)	(57.54%)	(60.19%)	University of Colorado	369,364	404,719	35,354	9.57%	74.83%
304,945	322,128	17,183	5.63%	32.88%	Unlicensed Receipts	154,786	96,053	(58,734)	(37.94%)	47.86%
2,331,461	2,761,481	430,020	18.44%	0.56%	All Other Boulder	2,661,910	4,945,989	2,284,079	85.81%	99.80%
47,633,028	55,883,650	8,250,623	17.32%	4.29%	Total	13,644,514	16,405,068	2,760,554	20.23%	24.21%

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	0	0	0	0	0	0	49,285,784	1,276,833,782	n/a	3.86%
	2017	7,685,193	6,938,514	9,470,080	7,751,804	8,239,987	9,634,982	0	0	0	0	0	0	49,720,560	1,288,097,409	0.88%	3.86%
	2018	7,849,997	7,028,188	9,445,995	7,925,005	8,389,559	10,016,816	0	0	0	0	0	0	50,655,560	1,312,320,207	1.88%	3.86%
	2019	8,590,452	7,489,624	9,606,398	8,214,047	8,832,480	10,732,278	0	0	0	0	0	0	53,465,279	1,385,110,855	5.55%	3.86%
	2020	7,732,670	7,370,943	10,025,017	6,090,136	7,059,371	9,354,890	0	0	0	0	0	0	47,633,027	1,234,016,249	-10.91%	3.86%
	2021	8,059,343	7,608,759	10,351,245	8,666,637	9,229,065	11,968,601	0	0	0	0	0	0	55,883,650	1,447,762,962	17.32%	3.86%
Change from prior year (month)		4.22%	3.23%	3.25%	42.31%	30.73%	27.94%										
Change from prior year (YTD)		4.22%	3.74%	3.54%	11.11%	14.73%	17.32%										
Business Use Tax	2016	1,010,174	2,081,706	1,031,350	1,059,479	703,955	1,259,297	0	0	0	0	0	0	7,145,961	185,128,512	n/a	3.86%
	2017	834,820	673,000	978,691	709,347	705,788	962,183	0	0	0	0	0	0	4,863,831	126,005,975	-31.94%	3.86%
	2018	874,373	888,081	1,353,132	961,502	953,706	1,270,112	0	0	0	0	0	0	6,300,906	163,235,897	29.55%	3.86%
	2019	871,308	955,369	1,113,030	937,269	822,969	1,319,363	0	0	0	0	0	0	6,019,309	155,940,638	-4.47%	3.86%
	2020	661,337	1,378,415	990,653	844,662	1,099,221	979,785	0	0	0	0	0	0	5,954,074	154,250,626	-1.08%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718	1,239,084	1,283,691	0	0	0	0	0	0	6,704,475	173,691,065	12.60%	3.86%
Change from prior year (month)		65.37%	-33.08%	37.17%	-4.49%	12.72%	31.02%										
Change from prior year (YTD)		65.37%	-1.16%	11.37%	7.91%	8.98%	12.60%										
Construction Use Tax	2016	1,545,717	1,134,734	968,302	1,481,245	1,362,485	900,269	0	0	0	0	0	0	7,392,752	191,522,073	n/a	3.86%
	2017	1,151,587	511,519	747,890	408,887	458,555	1,517,412	0	0	0	0	0	0	4,795,850	124,244,819	-35.13%	3.86%
	2018	750,069	566,915	1,301,336	1,741,557	1,665,150	981,039	0	0	0	0	0	0	7,006,066	181,504,301	46.09%	3.86%
	2019	444,168	1,245,000	1,021,676	969,826	740,084	1,831,923	0	0	0	0	0	0	6,252,677	161,986,451	-10.75%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476	826,940	0	0	0	0	0	0	5,678,301	147,106,231	-9.19%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800	1,438,375	496,950	0	0	0	0	0	0	6,442,751	166,910,659	13.46%	3.86%
Change from prior year (month)		455.49%	0.07%	-46.96%	6.04%	140.34%	-39.90%										
Change from prior year (YTD)		455.49%	83.92%	5.95%	5.99%	22.56%	13.46%										
Motor Vehicle Use Tax	2016	305,647	291,171	345,620	293,999	315,239	347,631	0	0	0	0	0	0	1,899,307	49,204,856	n/a	3.86%
	2017	366,296	366,550	372,070	292,792	364,098	312,367	0	0	0	0	0	0	2,074,171	53,735,010	9.21%	3.86%
	2018	415,636	406,364	399,123	340,273	347,263	358,111	0	0	0	0	0	0	2,266,770	58,724,622	9.29%	3.86%
	2019	558,802	409,378	368,653	388,198	404,479	389,684	0	0	0	0	0	0	2,519,193	65,264,077	11.14%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	488,303	0	0	0	0	0	0	2,012,139	52,127,951	-20.13%	3.86%
	2021	553,658	539,761	477,063	525,328	471,703	690,328	0	0	0	0	0	0	3,257,841	84,400,034	61.91%	3.86%
Change from prior year (month)		20.48%	1.66%	-24.66%	-48.10%	-58.24%	25.31%										
Change from prior year (YTD)		20.48%	24.86%	36.15%	54.68%	68.49%	61.91%										
TOTAL	2016	10,142,808	10,923,815	11,160,409	10,508,086	10,871,662	12,117,024	0	0	0	0	0	0	65,723,804	1,702,689,223	n/a	3.86%
	2017	10,037,896	8,489,583	11,568,731	9,162,830	9,768,428	12,426,944	0	0	0	0	0	0	61,454,412	1,592,083,212	-6.50%	3.86%
	2018	9,890,075	8,889,548	12,499,586	10,968,337	11,355,678	12,626,078	0	0	0	0	0	0	66,229,302	1,715,785,026	7.77%	3.86%
	2019	10,464,730	10,099,371	12,109,757	10,509,340	10,800,012	14,273,248	0	0	0	0	0	0	68,256,458	1,768,302,021	3.06%	3.86%
	2020	9,036,405	9,975,717	12,756,949	8,932,580	8,925,972	11,649,918	0	0	0	0	0	0	61,277,541	1,587,501,057	-10.22%	3.86%
	2021	10,722,326	9,881,681	12,963,430	11,903,483	12,378,227	14,439,571	0	0	0	0	0	0	72,288,718	1,872,764,720	17.97%	3.86%
Change from prior year (month)		18.66%	-0.94%	1.62%	33.26%	38.68%	23.95%										
Change from prior year (YTD)		18.66%	8.37%	5.66%	11.72%	16.57%	17.97%										