



City of Boulder Finance

REVENUE REPORT

July 2021

Contents

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

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

This report provides information and analysis related to 2021 unaudited taxes and fees including sales and use tax, accommodations tax, admissions tax, disposable bag fee, electronic smoking device tax, food service tax, marijuana tax, short-term rental tax, sugar sweetened beverage tax, and the trash tax. The revenue reported below was received by the city through August 2021 and is largely attributed to economic activity through the month of July 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 July				
	2020	2021	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$53,964,130	\$64,162,609	10,198,479	18.90%	7.19%
Rec MJ Additional 3.5%*	1,124,431	1,205,817	81,386	7.24%	10.45%
Business Use Tax	6,699,768	7,105,292	405,524	6.05%	18.24%
Construction Use Tax	6,310,484	7,056,811	746,327	11.83%	23.17%
Motor Vehicle Use Tax	2,585,566	3,754,435	1,168,869	45.21%	38.57%
Total Sales & Use Tax based on current economic activity	\$70,684,379	\$83,284,964	\$12,600,586	17.83%	10.53%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	805,647	118,919	(686,728)	(85.24%)	(83.38%)
Use Tax Audit Revenue	646,525	354,256	(292,268)	(45.21%)	(65.18%)
Total Sales and Use Tax	\$72,136,550	\$83,758,140	\$11,621,589	16.11%	8.87%

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

Other Tax Revenues

Miscellaneous Tax Statistics	July YTD Actual				
	2020	2021	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$1,780,570	\$2,976,714	\$1,196,143	67.18%	(23.62%)
Admissions Tax	150,892	73,717	(77,175)	(51.15%)	(86.30%)
Disposable Bag Fee	77,836	121,744	43,908	56.41%	26.82%
Electronic Smoking Device Tax	87,422	691,817	691,817	n/a	n/a
Food Service Tax	268,868	332,138	63,270	23.53%	(5.60%)
Rec Marijuana Excise Tax	606,814	759,948	153,134	25.24%	39.20%
Short-Term Rental Tax	292,215	733,088	440,874	150.87%	32.77%
Sugar Sweetened Beverage Tax	2,153,545	2,105,132	(48,414)	(2.25%)	(3.42%)
Trash Tax	903,926	900,234	(3,692)	(0.41%)	19.96%

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

Revenue Trends and Changes

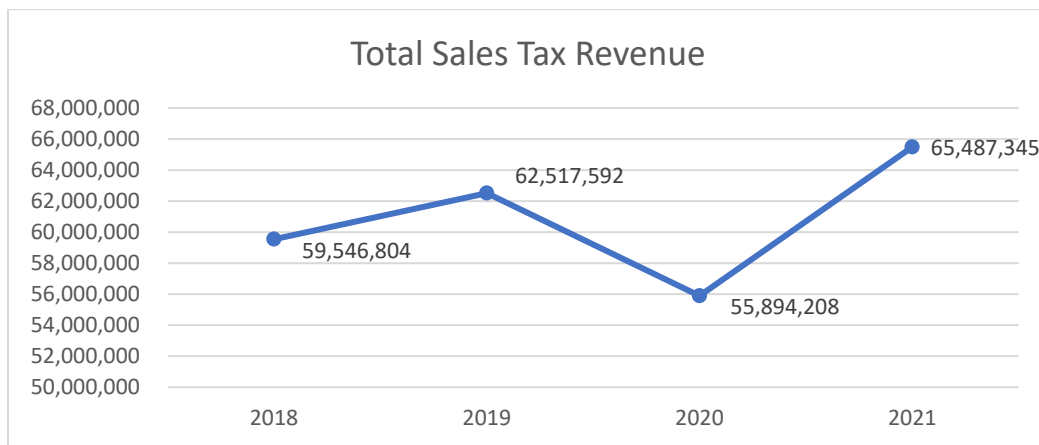
Overview

Year to date (YTD) sales and use tax based upon current economic activity increased from YTD July 2020 by \$12,600,586 or 17.8%. On a rolling 12-Month basis, total sales and use tax based upon current economic activity increased by 10.5%.

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 July 2020 by \$11,621,589 or 16.1%. On a rolling 12-Month basis, total sales and use tax increased by 8.9%.

Sales Tax

YTD July 2021 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$9,593,137 (or 17.2%) when compared to YTD July 2020. This increase, while significant compared to YTD July 2020, results in a compound annual growth rate of 2.3% compared to 2019. The chart below illustrates the trend in sales tax revenue over the past four years.



Signs of increased consumer spending remain strong, with sales tax for most sectors showing growth, led by: Apparel Stores (up 42.7%), General Retail (up 39.0%), and Consumer Electronics (up 53.2%). Eating Places continue to improve, posting a 26.8% gain over YTD July 2020. Food stores declined by 8.3% 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.

Retail nodes continue to improve: Pearl Street Mall increased 68.2%, Downtown increased 33.2%, The Hill increased 16.3%, and 29th Street Mall increased 11.3%.

Other Taxes

Shifting travel preferences because of COVID-19 are apparent in lodging taxes; Short-Term Rental tax increased by 150.9% while Accommodations tax increased by a more moderate 67.2%. Food Service Tax revenues improved by 23.5% compared to YTD July 2020, but Sugar Sweetened Beverage tax continues to lag, with a 2.3% decline. Admissions tax declined by 51.2%, as events begin to come back at reduced frequency and capacity. These declines are partially offset by the new 40% tax on Electronic Smoking Devices, which generated \$691,817 YTD, and Recreational Marijuana excise tax, which increased by \$153,134 or 25.2%. Disposable Bag Fee revenues increased 56.4% compared to YTD July 2020, due to suspension of the fee during the pandemic.

Chart 1: YTD Sales and Use Tax by Fund

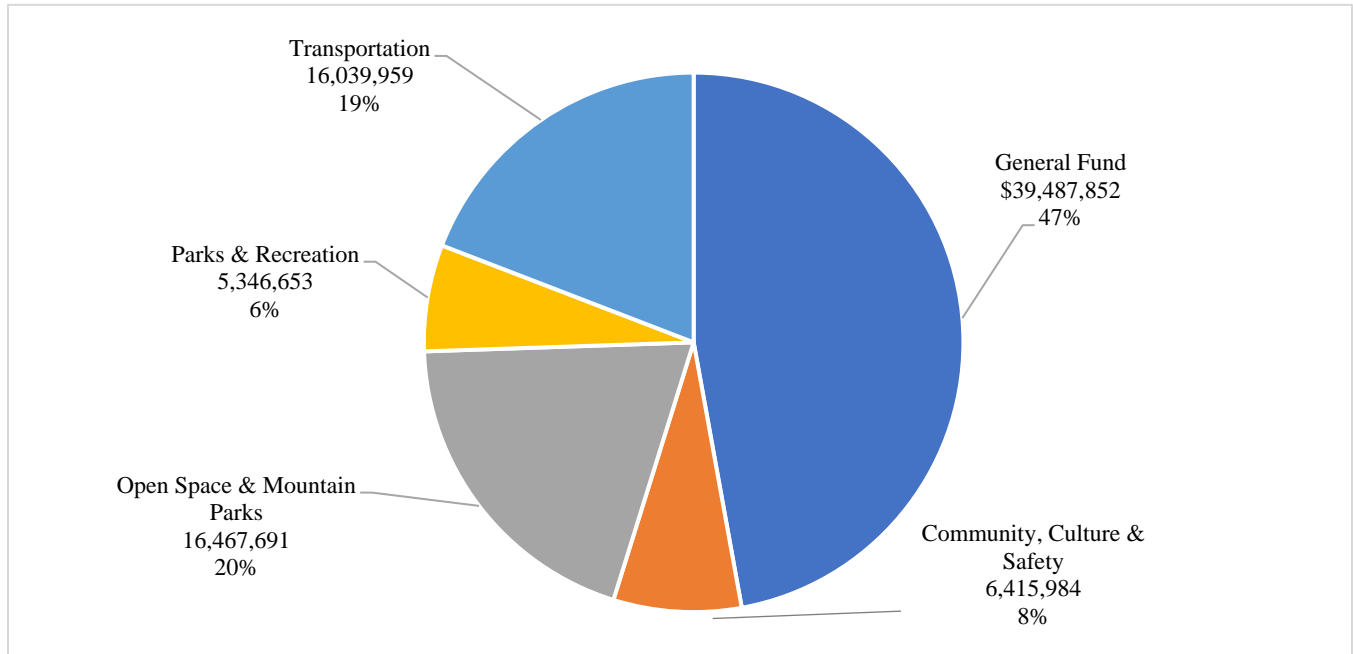
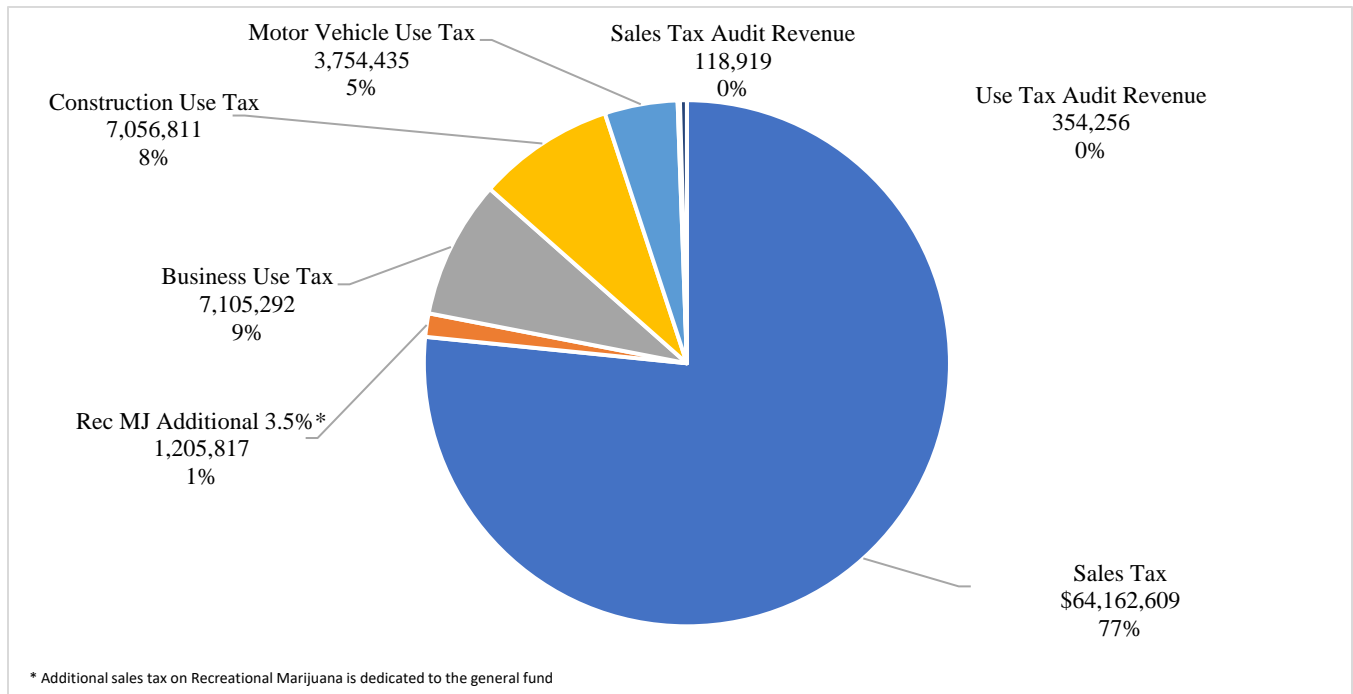


Chart 2: YTD Sales & Use Tax by Type



Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 78% 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. July 2021 retail sales tax revenue was **up 16.7%** compared to July 2020 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

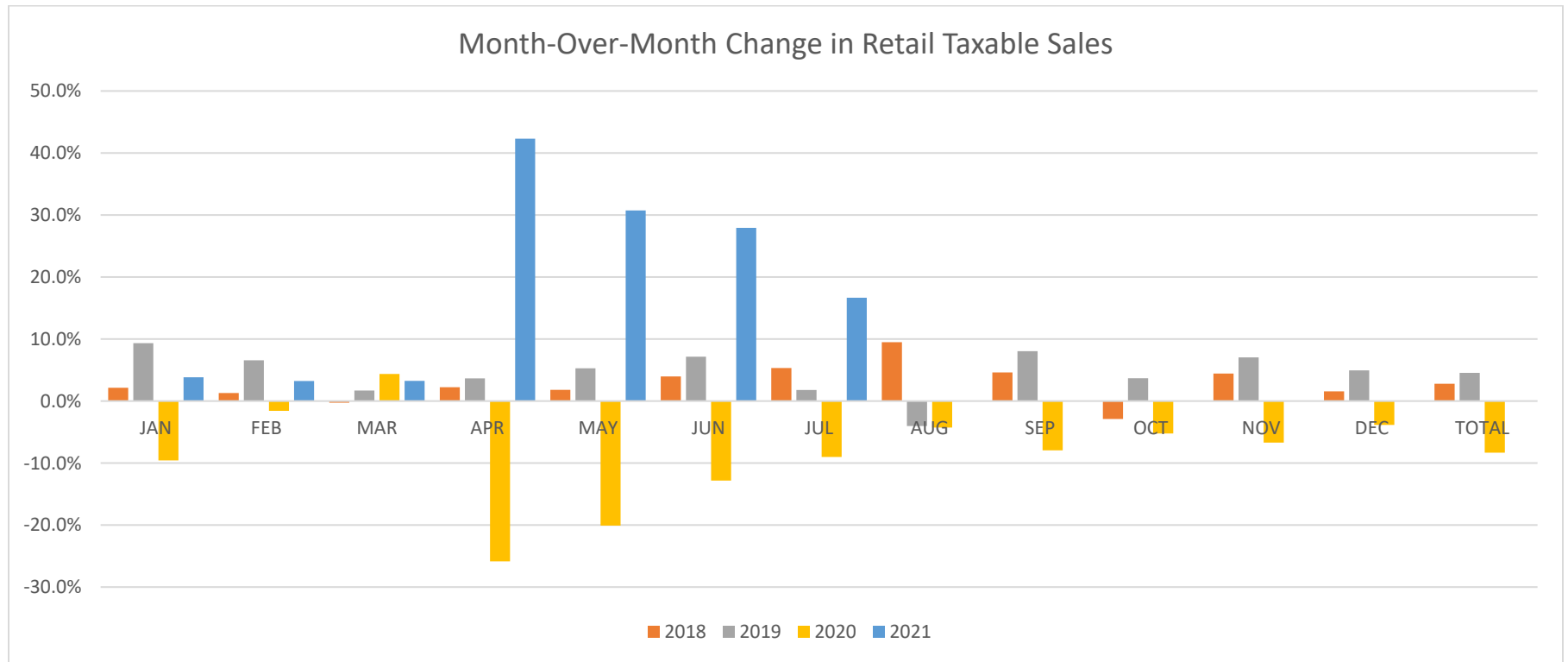


Chart 4: Sales Tax by Industry

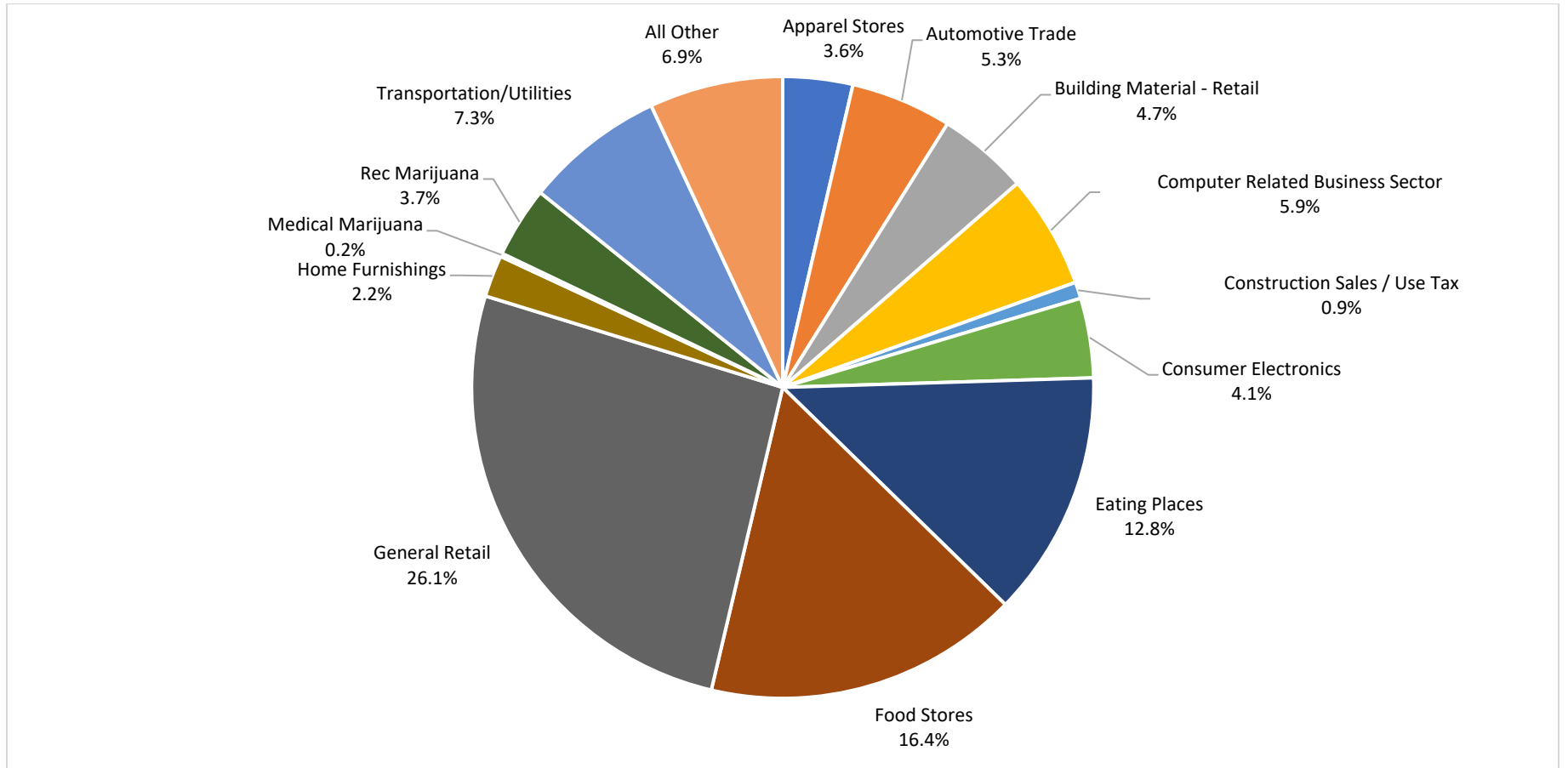
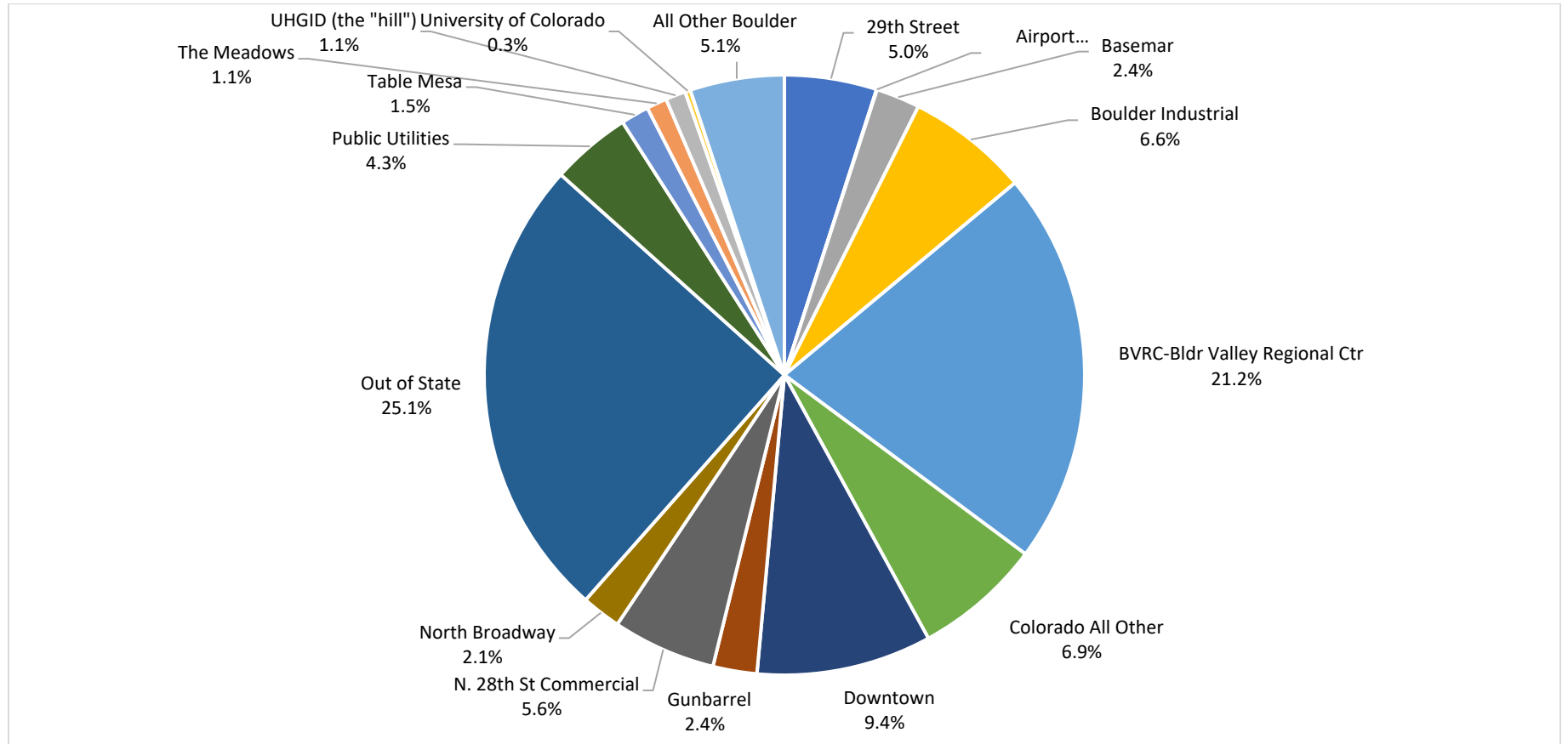


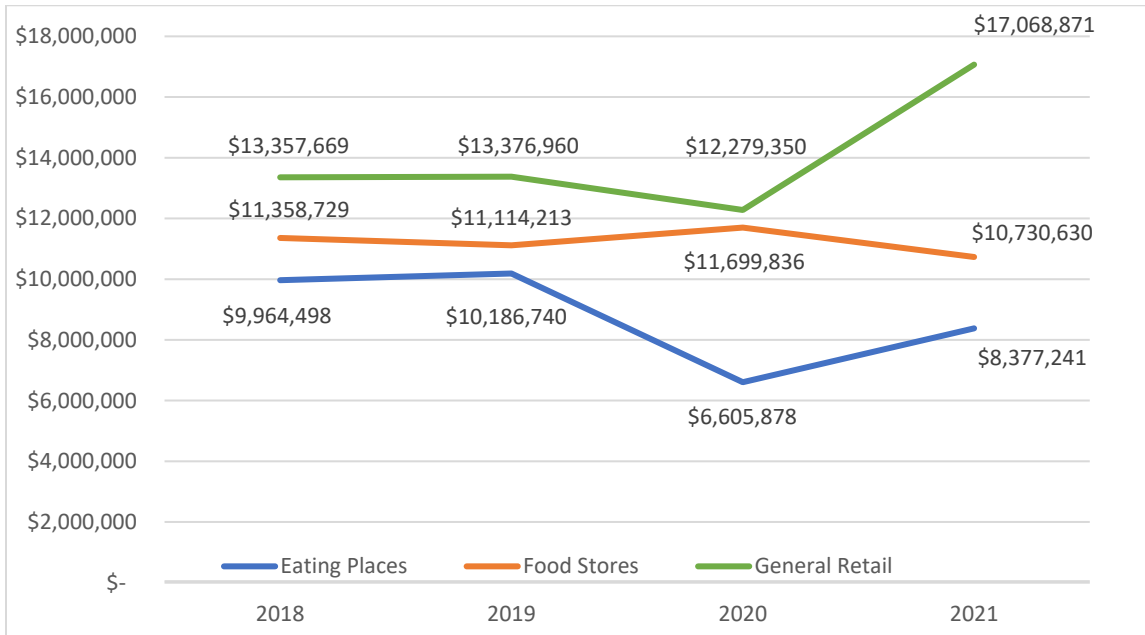
Chart 5: Sales Tax by Geographic Area¹



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

Chart 6: Industry Trends – YTD Retail Sales Tax

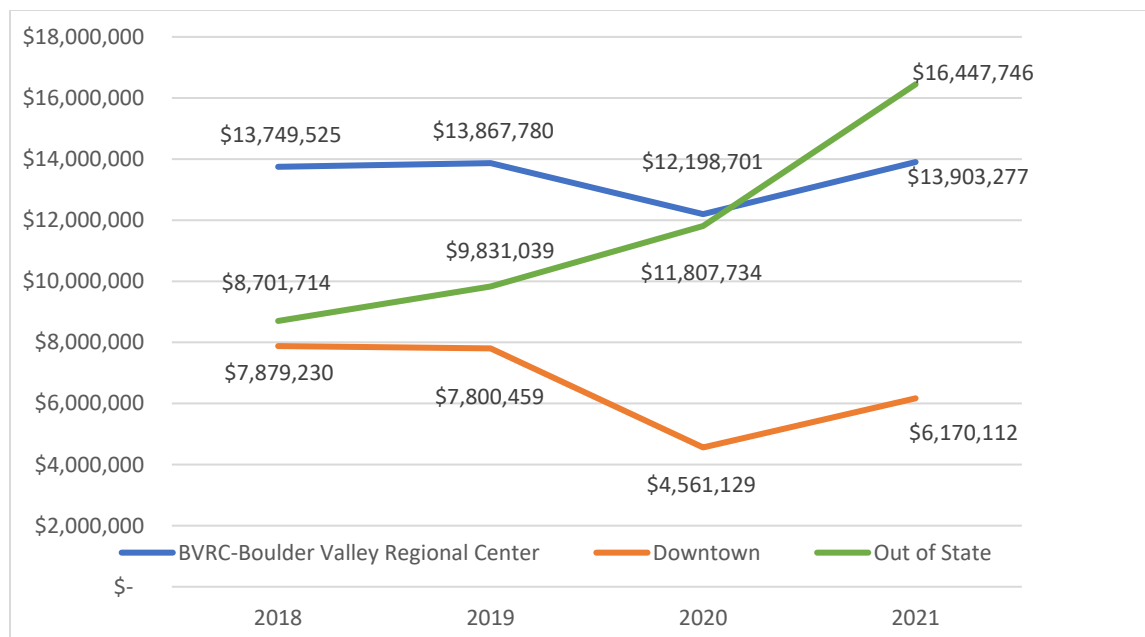
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.

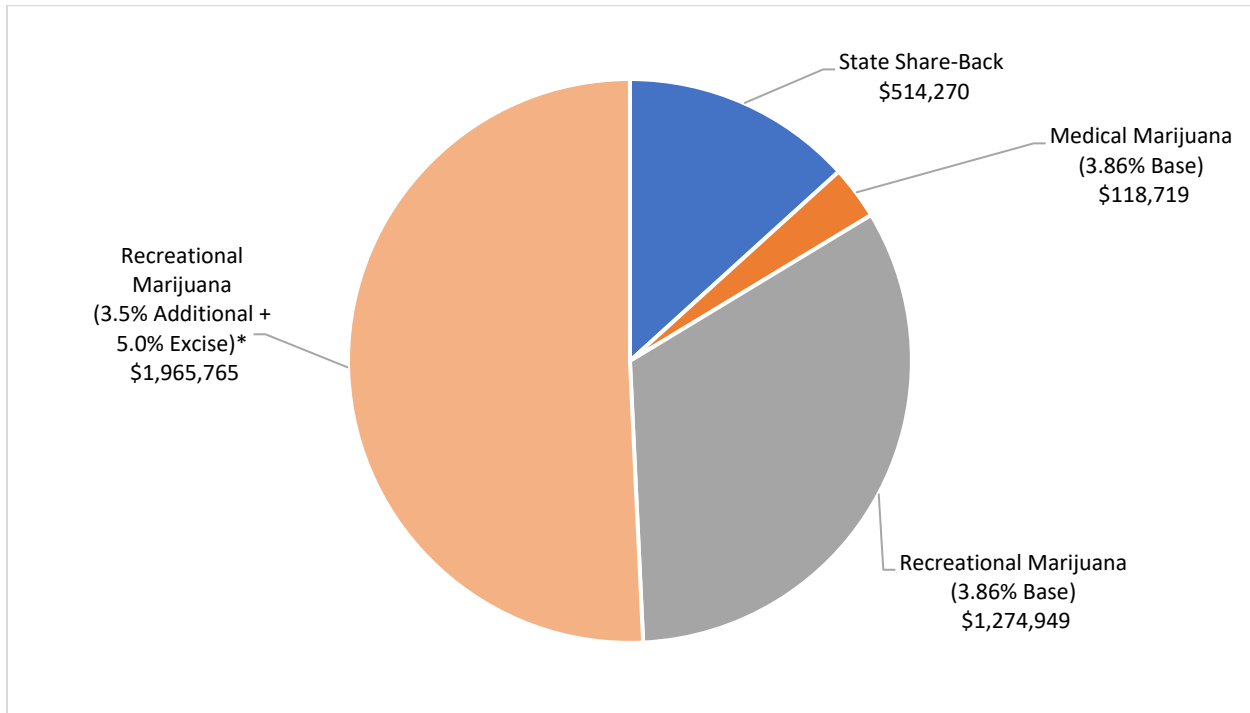


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
 Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

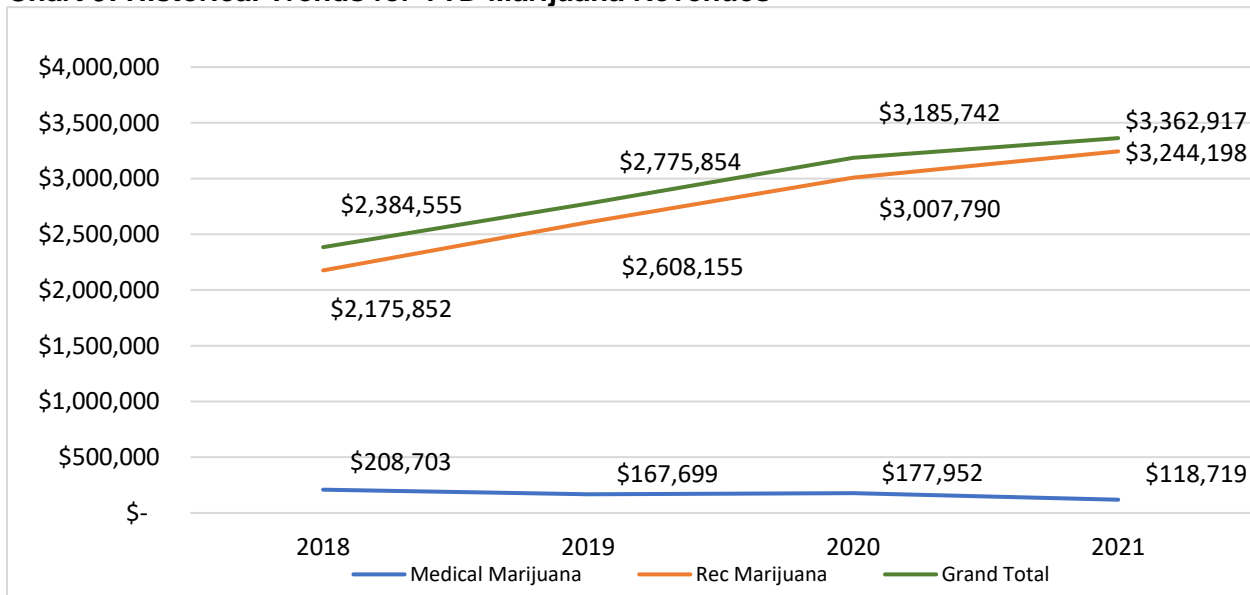
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

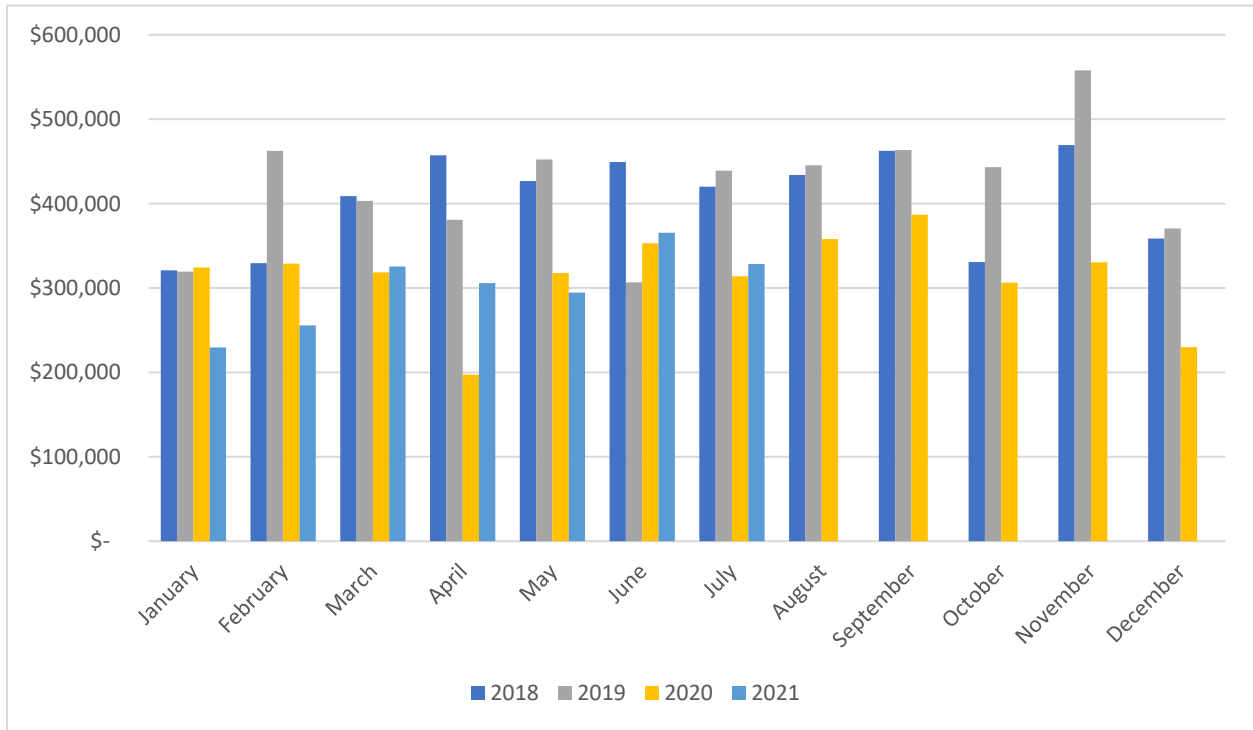
Chart 9: Historical Trends for YTD Marijuana Revenues²



² Rec Marijuana excludes state share back payments.

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.

Note: Totals may not tie to exhibits due to rounding.

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	July YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$55,894,208	\$65,487,345	78.19%	17.16%	6.32%
Business Use Tax	7,346,292	7,459,548	8.91%	1.54%	8.41%
Construction Use Tax	6,310,484	7,056,811	8.43%	11.83%	22.69%
Motor Vehicle Use Tax	2,585,566	3,754,435	4.48%	45.21%	38.57%
Total Sales and Use Tax	\$72,136,550	\$83,758,140	100.00%	16.11%	8.87%
Total Net Sales/Use Tax Receipts by Industry Type	July YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$1,672,279	\$2,412,460	2.88%	44.26%	7.60%
Automotive Trade	5,227,972	7,227,442	8.63%	38.25%	24.06%
Building Material - Retail	2,910,920	3,100,347	3.70%	6.51%	7.69%
Computer Related Business Sector	5,433,942	5,539,214	6.61%	1.94%	9.95%
Construction Sales / Use Tax	6,713,637	7,658,703	9.14%	14.08%	23.07%
Consumer Electronics	1,882,747	2,784,950	3.32%	47.92%	18.57%
Eating Places	6,652,525	8,401,260	10.03%	26.29%	(6.39%)
Food Stores	11,841,083	10,820,769	12.92%	(8.62%)	(6.54%)
General Retail	13,038,664	17,942,342	21.42%	37.61%	21.13%
Home Furnishings	1,152,994	1,423,974	1.70%	23.50%	2.90%
Medical Marijuana	177,952	118,719	0.14%	(33.29%)	(21.42%)
Rec Marijuana	2,360,755	2,480,766	2.96%	5.08%	10.25%
Transportation/Utilities	4,659,294	4,953,095	5.91%	6.31%	0.18%
All Other	8,411,787	8,894,098	10.62%	5.73%	7.29%
Total Sales and Use Tax	\$72,136,550	\$83,758,140	100.00%	16.11%	8.87%
Total Net Sales/Use Tax Receipts by Geographic Area	July YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
29th Street	\$3,009,730	\$3,300,103	3.94%	9.65%	(19.29%)
Airport	219,457	731,059	0.87%	233.12%	707.61%
Basemar	1,693,144	1,571,849	1.88%	(7.16%)	(14.55%)
Boulder County	1,595,109	1,100,213	1.31%	(31.03%)	(27.61%)
Boulder Industrial	6,450,205	7,994,120	9.54%	23.94%	9.88%
BVRC-Boulder Valley Regional Center	12,583,194	13,952,724	16.66%	10.88%	5.58%
Colorado All Other	420,550	367,999	0.44%	(12.50%)	(3.73%)
County Clerk	2,585,566	3,754,435	4.48%	45.21%	38.57%
Downtown	2,920,617	3,985,864	4.76%	36.47%	(14.71%)
Downtown Extension	411,495	449,091	0.54%	9.14%	(29.42%)
East Downtown	381,923	517,832	0.62%	35.59%	12.31%
Gunbarrel Commercial	912,916	905,638	1.08%	(0.80%)	(2.34%)
Gunbarrel Industrial	4,152,933	2,826,337	3.37%	(31.94%)	(23.78%)
Metro Denver	2,686,398	3,025,188	3.61%	12.61%	8.22%
N. 28th St Commercial	3,603,554	3,799,123	4.54%	5.43%	7.02%
N. Broadway Annex	843,525	226,362	0.27%	(73.16%)	(52.23%)
North Broadway	1,147,583	1,348,665	1.61%	17.52%	5.95%
Out of State	12,006,400	16,655,583	19.89%	38.72%	34.98%
Pearl Street Mall	1,302,898	2,000,937	2.39%	53.58%	6.18%
Public Utilities	2,595,197	2,935,922	3.51%	13.13%	7.75%
Table Mesa	1,730,530	1,107,481	1.32%	(36.00%)	(28.04%)
The Meadows	565,965	726,619	0.87%	28.39%	28.68%
UHGD (the "hill")	635,339	715,195	0.85%	12.57%	(2.48%)
University of Colorado	901,246	637,364	0.76%	(29.28%)	(34.90%)
Unlicensed Receipts	523,036	450,038	0.54%	(13.96%)	3.23%
All Other Boulder	6,258,039	8,672,397	10.35%	38.58%	39.02%
Total Sales and Use Tax	\$72,136,550	\$83,758,140	100.00%	16.11%	8.87%

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				
July YTD						July YTD				
2020	2021	\$ Change	YTD % Change	12 Month % Change		2020	2021	\$ Change	YTD % Change	12 Month % Change
1,665,772	2,377,388	711,616	42.72%	6.93%	Apparel Stores	6,507	35,072	28,565	438.99%	146.35%
2,615,261	3,442,376	827,115	31.63%	11.47%	Automotive Trade	2,612,711	3,785,066	1,172,355	44.87%	38.16%
2,897,562	3,090,325	192,763	6.65%	7.78%	Building Material - Retail	13,358	10,022	(3,336)	(24.97%)	(10.05%)
4,139,833	3,870,351	(269,482)	(6.51%)	11.70%	Computer Related Business Sector	1,294,109	1,668,863	374,753	28.96%	4.91%
462,615	561,086	98,471	21.29%	21.92%	Construction Sales / Use Tax	6,218,081	7,097,617	879,536	14.14%	23.88%
1,768,055	2,709,133	941,078	53.23%	22.08%	Consumer Electronics	114,692	75,817	(38,875)	(33.90%)	(43.62%)
6,605,878	8,377,241	1,771,362	26.81%	(6.13%)	Eating Places	46,646	24,020	(22,627)	(48.51%)	(49.95%)
11,699,836	10,730,630	(969,205)	(8.28%)	(6.21%)	Food Stores	141,248	90,139	(51,109)	(36.18%)	(29.56%)
12,279,350	17,068,871	4,789,521	39.00%	22.11%	General Retail	759,313	873,471	114,157	15.03%	7.17%
1,148,310	1,419,971	271,662	23.66%	3.03%	Home Furnishings	4,684	4,003	(681)	(14.54%)	(32.38%)
178,342	115,943	(62,399)	(34.99%)	(21.83%)	Medical Marijuana	-390	2,776	3,166	(812.54%)	(0.44%)
2,320,638	2,410,542	89,903	3.87%	9.22%	Rec Marijuana	40,117	70,224	30,108	75.05%	57.06%
4,488,184	4,762,281	274,097	6.11%	(0.03%)	Transportation/Utilities	171,110	190,814	19,704	11.52%	5.82%
3,624,572	4,551,206	926,634	25.57%	2.87%	All Other	4,820,156	4,342,892	(477,264)	(9.90%)	10.80%
55,894,208	65,487,345	9,593,137	17.16%	6.32%	Total	16,242,343	18,270,795	2,028,452	12.49%	18.61%
SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
July YTD						July YTD				
2020	2021	\$ Change	YTD % Change	12 Month % Change		2020	2021	\$ Change	YTD % Change	12 Month % Change
2,920,066	3,251,201	331,135	11.34%	(18.31%)	29th Street	89,663	48,902	(40,761)	(45.46%)	(54.76%)
21,392	20,969	(423)	(1.98%)	6.06%	Airport	198,065	710,091	512,025	258.51%	847.67%
1,554,059	1,549,377	(4,683)	(0.30%)	(7.53%)	Basemar	139,085	22,473	(116,612)	(83.84%)	(82.91%)
739,519	905,226	165,707	22.41%	0.26%	Boulder County	855,590	194,987	(660,603)	(77.21%)	(71.78%)
3,735,425	4,306,781	571,356	15.30%	5.42%	Boulder Industrial	2,714,780	3,687,339	972,560	35.82%	15.40%
12,198,701	13,903,277	1,704,577	13.97%	5.23%	BVRC-Boulder Valley Regional Center	384,493	49,446	(335,047)	(87.14%)	18.96%
382,275	354,910	(27,364)	(7.16%)	1.11%	Colorado All Other	38,275	13,088	(25,187)	(65.80%)	(48.72%)
0	0	0	0.00%	0.00%	County Clerk	2,585,566	3,754,435	1,168,869	45.21%	38.57%
2,728,810	3,636,918	908,108	33.28%	(4.52%)	Downtown	191,807	348,946	157,139	81.93%	(59.41%)
334,004	133,981	(200,023)	(59.89%)	(55.89%)	Downtown Extension	77,491	315,111	237,620	306.64%	183.52%
329,855	434,084	104,229	31.60%	12.60%	East Downtown	52,068	83,748	31,680	60.84%	11.07%
910,947	902,419	(8,527)	(0.94%)	(2.38%)	Gunbarrel Commercial	1,970	3,219	1,249	63.40%	14.41%
747,598	647,384	(100,214)	(13.40%)	(13.34%)	Gunbarrel Industrial	3,405,335	2,178,953	(1,226,383)	(36.01%)	(26.38%)
2,594,313	2,890,253	295,940	11.41%	8.35%	Metro Denver	92,085	134,934	42,849	46.53%	5.83%
3,458,175	3,646,297	188,122	5.44%	3.80%	N. 28th St Commercial	145,379	152,826	7,446	5.12%	82.91%
259,434	217,676	(41,759)	(16.10%)	(21.32%)	N. Broadway Annex	584,091	8,686	(575,405)	(98.51%)	(75.78%)
1,086,888	1,171,266	84,377	7.76%	0.95%	North Broadway	60,695	177,400	116,705	192.28%	55.02%
11,807,734	16,447,746	4,640,012	39.30%	36.93%	Out of State	198,666	209,569	10,903	5.49%	(33.88%)
1,168,460	1,965,129	796,669	68.18%	7.46%	Pearl Street Mall	134,438	35,808	(98,630)	(73.36%)	(11.93%)
2,515,364	2,820,571	305,207	12.13%	7.56%	Public Utilities	79,833	115,351	35,518	44.49%	13.21%
1,712,428	994,510	(717,918)	(41.92%)	(32.34%)	Table Mesa	18,102	112,971	94,869	524.09%	281.10%
552,513	717,761	165,248	29.91%	25.58%	The Meadows	13,452	8,859	(4,593)	(34.15%)	248.61%
607,596	706,848	99,252	16.34%	(4.51%)	UHGD (the "hill")	27,744	8,347	(19,396)	(69.91%)	87.91%
418,353	190,794	(227,559)	(54.39%)	(58.45%)	University of Colorado	482,978	446,570	(36,408)	(7.54%)	19.16%
431,847	349,036	(82,811)	(19.18%)	(37.44%)	Unlicensed Receipts	91,104	101,002	9,898	10.87%	229.71%
2,678,451	3,322,932	644,481	24.06%	7.91%	All Other Boulder	3,579,588	5,349,466	1,769,878	49.44%	69.64%
55,894,208	65,487,345	9,593,137	17.16%	6.32%	Total	16,242,343	18,272,527	2,030,184	12.50%	18.62%

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

Exhibit 3: Sales Tax and Use Tax Separately by Month

REVENUE CATEGORY	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	Taxable Sales	% Change in Taxable	
																Sales	Tax Rate
Retail Sales Tax	2016	7,281,270	7,416,204	8,815,137	7,673,363	8,489,983	9,609,827	8,632,064	0	0	0	0	0	57,917,848	1,500,462,383	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	0	0	0	0	0	58,161,449	1,506,773,290	0.42%	3.86%
	2018	7,849,997	7,028,188	9,445,995	7,925,005	8,389,559	10,016,816	8,891,244	0	0	0	0	0	59,546,804	1,542,663,316	2.38%	3.86%
	2019	8,590,452	7,489,624	9,606,398	8,214,047	8,832,480	10,732,278	9,049,753	0	0	0	0	0	62,515,032	1,619,560,415	4.98%	3.86%
	2020	7,761,028	7,370,943	10,025,017	6,090,136	7,059,371	9,354,890	8,232,822	0	0	0	0	0	55,894,208	1,448,036,465	-10.59%	3.86%
	2021	8,059,343	7,608,759	10,351,245	8,666,637	9,229,065	11,968,601	9,603,695	0	0	0	0	0	65,487,345	1,696,563,337	17.16%	3.86%
Change from prior year (month)		3.84%	3.23%	3.25%	42.31%	30.73%	27.94%	16.65%									
Change from prior year (YTD)		3.84%	3.54%	3.43%	11.01%	14.64%	17.25%	17.16%									
Business Use Tax	2016	1,010,174	2,081,706	1,031,350	1,059,479	703,955	1,259,297	1,262,360	0	0	0	0	0	8,408,321	217,832,147	n/a	3.86%
	2017	834,820	673,000	978,691	709,347	705,788	962,183	649,461	0	0	0	0	0	5,513,292	142,831,393	-34.43%	3.86%
	2018	874,373	888,081	1,353,132	961,502	953,706	1,270,112	1,010,214	0	0	0	0	0	7,311,119	189,407,233	32.61%	3.86%
	2019	871,308	955,369	1,113,030	937,269	822,969	1,319,363	855,146	0	0	0	0	0	6,874,455	178,094,692	-5.97%	3.86%
	2020	661,337	1,378,415	990,653	844,662	1,099,221	979,785	1,392,218	0	0	0	0	0	7,346,292	190,318,445	6.86%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718	1,239,084	1,283,691	755,073	0	0	0	0	0	7,459,548	193,252,543	1.54%	3.86%
Change from prior year (month)		65.37%	-33.08%	37.17%	-4.49%	12.72%	31.02%	-45.76%									
Change from prior year (YTD)		65.37%	-1.16%	11.37%	7.91%	8.98%	12.60%	1.54%									
Construction Use Tax	2016	1,545,717	1,134,734	968,302	1,481,245	1,362,485	900,269	1,360,909	0	0	0	0	0	8,753,661	226,778,782	n/a	3.86%
	2017	1,151,587	511,519	747,890	408,887	458,555	1,517,412	633,799	0	0	0	0	0	5,429,649	140,664,482	-37.97%	3.86%
	2018	750,069	566,915	1,301,336	1,741,557	1,665,150	981,039	708,659	0	0	0	0	0	7,714,725	199,863,342	42.09%	3.86%
	2019	444,168	1,245,000	1,021,676	969,826	740,084	1,831,923	624,540	0	0	0	0	0	6,877,217	178,166,244	-10.86%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476	826,940	632,184	0	0	0	0	0	6,310,485	163,484,055	-8.24%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800	1,438,375	496,950	614,060	0	0	0	0	0	7,056,811	182,818,948	11.83%	3.86%
Change from prior year (month)		455.49%	0.07%	-46.96%	6.04%	140.34%	-39.90%	-2.87%									
Change from prior year (YTD)		455.49%	83.92%	5.95%	5.99%	22.56%	13.46%	11.83%									
Motor Vehicle Use Tax	2015	328,566												328,566	8,512,084		3.86%
Motor Vehicle Use Tax	2016	305,647	291,171	345,620	293,999	315,239	347,631	314,500	0	0	0	0	0	2,213,807	57,352,516	n/a	3.86%
	2017	366,296	366,550	372,070	292,792	364,098	312,367	374,191	0	0	0	0	0	2,448,362	63,429,073	10.60%	3.86%
	2018	415,636	406,364	399,123	340,273	347,263	358,111	407,339	0	0	0	0	0	2,674,110	69,277,456	9.22%	3.86%
	2019	558,802	409,378	368,653	388,198	404,479	389,684	455,583	0	0	0	0	0	2,974,776	77,066,733	11.24%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	488,303	573,427	0	0	0	0	0	2,585,566	66,983,573	-13.08%	3.86%
	2021	553,658	539,761	477,063	525,328	471,703	690,328	496,594	0	0	0	0	0	3,754,435	97,265,160	45.21%	3.86%
Change from prior year (month)		20.48%	1.66%	-24.66%	-48.10%	-58.24%	25.31%	25.87%									
Change from prior year (YTD)		20.48%	24.86%	36.15%	54.68%	68.49%	61.91%	45.21%									
TOTAL	2016	10,142,808	10,923,815	11,160,409	10,508,086	10,871,662	12,117,024	11,569,833	0	0	0	0	0	77,293,637	2,002,425,829	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	0	0	0	0	0	71,552,752	1,853,698,238	-7.43%	3.86%
	2018	9,890,075	8,889,548	12,499,586	10,968,337	11,355,678	12,626,078	11,017,456	0	0	0	0	0	77,246,758	2,001,211,347	7.96%	3.86%
	2019	10,464,730	10,099,371	12,109,757	10,509,340	10,800,012	14,273,248	10,985,022	0	0	0	0	0	79,241,480	2,052,888,083	2.58%	3.86%
	2020	9,064,763	9,975,717	12,756,949	8,932,580	8,925,972	11,649,918	10,830,651	0	0	0	0	0	72,136,550	1,868,822,538	-8.97%	3.86%
	2021	10,722,326	9,881,681	12,963,430	11,903,483	12,378,227	14,439,570	11,469,423	0	0	0	0	0	83,758,140	2,169,899,988	16.11%	3.86%
Change from prior year (month)		18.29%	-0.94%	1.62%	33.26%	38.68%	23.95%	5.90%									
Change from prior year (YTD)		18.29%	8.21%	5.57%	11.64%	16.50%	17.91%	16.11%									