



# City of Boulder Finance

## REVENUE REPORT

August 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 September 2021 and is largely attributed to economic activity through the month of August 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	August YTD				
	2020	2021	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$62,594,364	\$74,601,644	12,007,279	19.18%	9.20%
Rec MJ Additional 3.5%*	1,210,037	1,374,666	164,629	13.61%	21.02%
Business Use Tax	8,531,436	7,915,912	(615,523)	(7.21%)	(1.17%)
Construction Use Tax	7,856,615	7,580,075	(276,539)	(3.52%)	12.37%
Motor Vehicle Use Tax	3,103,041	4,301,459	1,198,418	38.62%	35.25%
<b>Total Sales &amp; Use Tax based on current economic activity</b>	<b>\$83,295,493</b>	<b>\$95,773,756</b>	<b>\$12,478,264</b>	<b>14.98%</b>	<b>9.54%</b>
<b>Sources - Related to Prior Periods</b>					
Sales Tax Audit Revenue	805,647	200,589	(605,058)	(75.10%)	(75.27%)
Use Tax Audit Revenue	691,648	354,256	(337,392)	(48.78%)	(65.91%)
<b>Total Sales and Use Tax</b>	<b>\$84,792,788</b>	<b>\$96,328,601</b>	<b>\$11,535,814</b>	<b>13.60%</b>	<b>8.04%</b>

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

**Other Tax Revenues**

Miscellaneous Tax Statistics	August YTD				
	2020	2021	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$2,331,690	\$3,992,658	\$1,660,969	71.23%	(5.88%)
Admissions Tax	154,054	85,034	(69,020)	(44.80%)	(73.42%)
Disposable Bag Fee	77,896	122,044	44,148	56.68%	11.36%
Electronic Smoking Device Tax	209,122	791,268	791,268	n/a	n/a
Food Service Tax	315,925	397,947	82,022	25.96%	(7.02%)
Rec Marijuana Excise Tax	680,066	870,524	190,457	28.01%	23.35%
Short-Term Rental Tax	356,239	852,877	496,638	139.41%	54.75%
Sugar Sweetened Beverage Tax	2,511,601	2,515,153	3,553	0.14%	(13.33%)
Trash Tax	922,286	902,179	(20,107)	(2.18%)	(5.41%)

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

## Revenue Trends and Changes

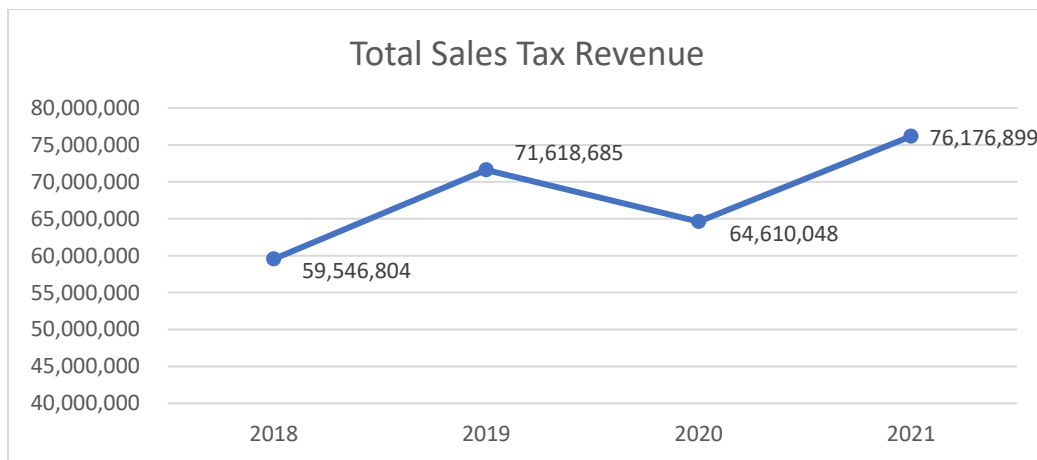
### Overview

Year to date (YTD) sales and use tax based upon current economic activity increased from YTD August 2020 by \$12,478,264 or 15.0%. On a rolling 12-Month basis, total sales and use tax based upon current economic activity increased by 9.2%.

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 August 2020 by \$11,535,814 or 13.6%. On a rolling 12-Month basis, total sales and use tax increased by 8.0%.

### Sales Tax

YTD August 2021 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$11,566,851 (or 17.9%) when compared to YTD August 2020. This increase, while significant compared to YTD August 2020, results in a compound annual growth rate of 3.1% 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 43.6%), General Retail (up 38.9%), and Consumer Electronics (up 48.1%). Eating Places continue to improve, posting a 27.7% gain over YTD August 2020. Food stores declined by 7.3% 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 70.6%, Downtown increased 33.9%, The Hill increased 16.4%, and 29<sup>th</sup> Street Mall increased 11.3%.

### Other Taxes

The increase in Short-Term Rental tax continue to outpace the increase in Accommodations tax 139.4% to 71.2%, respectively. Food Service Tax revenues improved by 26.0% compared to YTD August 2020, but Sugar Sweetened Beverage tax was flat, and admissions tax declined by 44.8%. These declines are partially offset by the new 40% tax on Electronic Smoking Devices, which generated \$791,268 YTD, and Recreational Marijuana excise tax, which increased by \$153,134 or 25.2%. Disposable Bag Fee revenues increased 56.4% compared to YTD August 2020, due to suspension of the fee during the pandemic.

Chart 1: YTD Sales and Use Tax by Fund

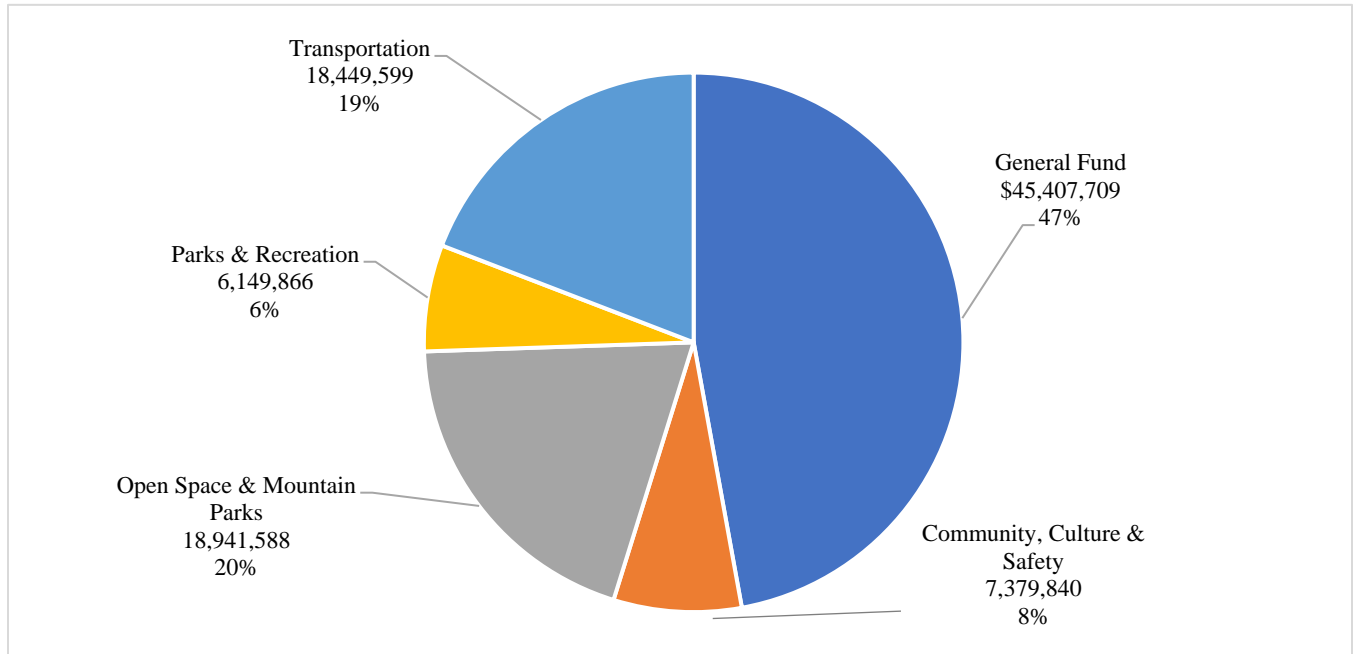
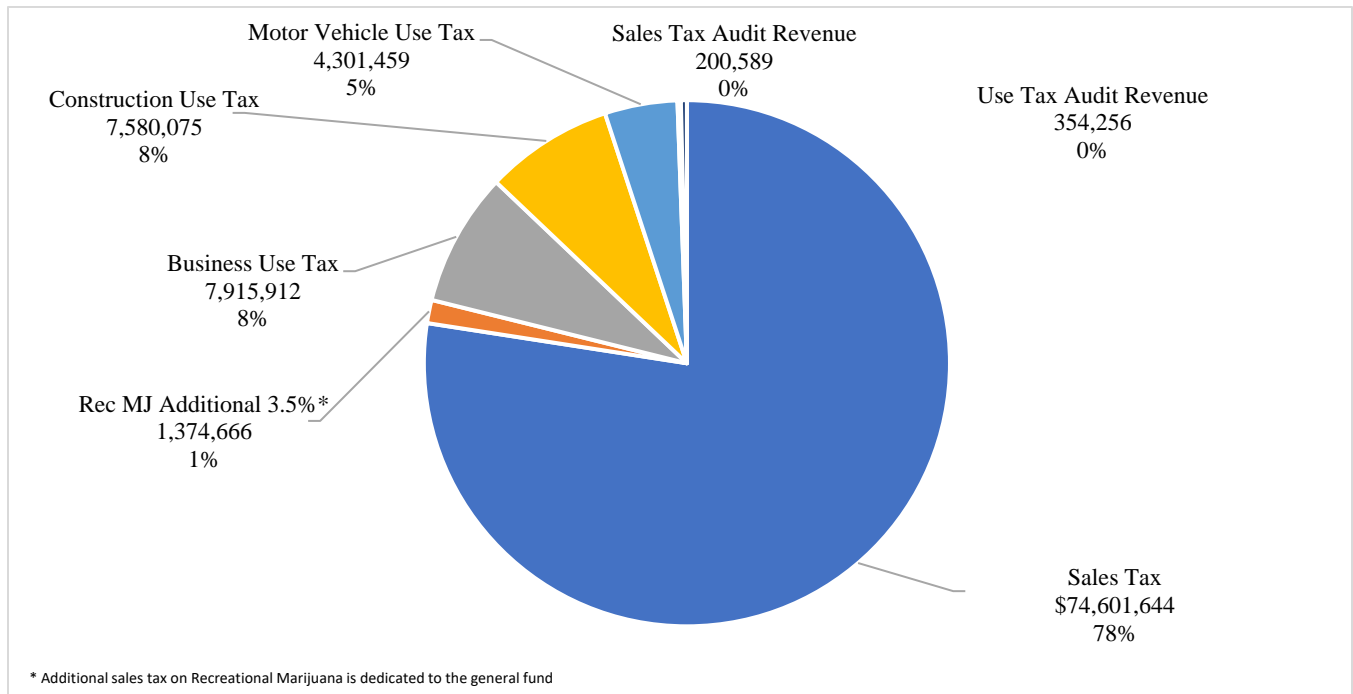


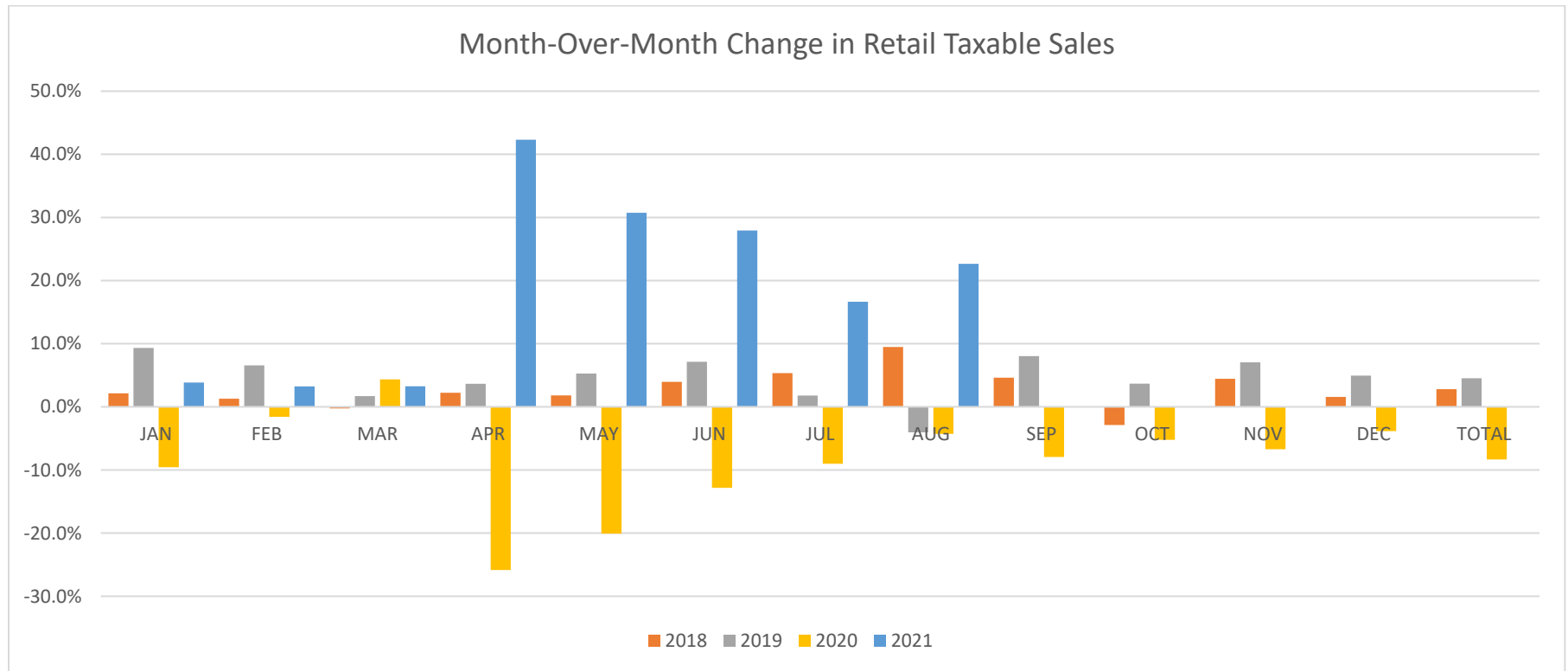
Chart 2: YTD Sales & Use Tax by Type



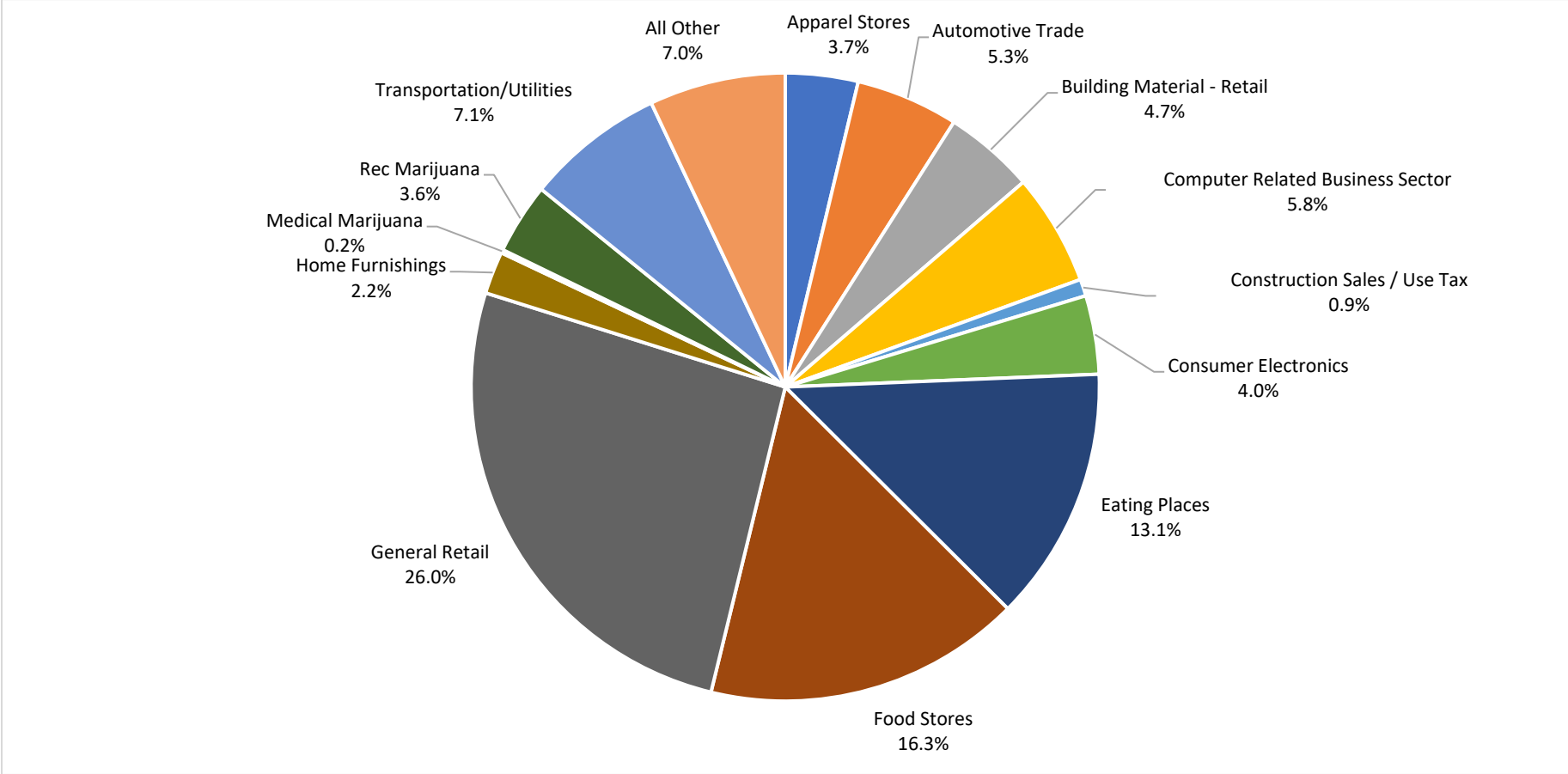
## Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 79% 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. August 2021 retail sales tax revenue was **up 22.6%** compared to August 2020 revenue (including audit revenue and the additional recreational marijuana sales tax).

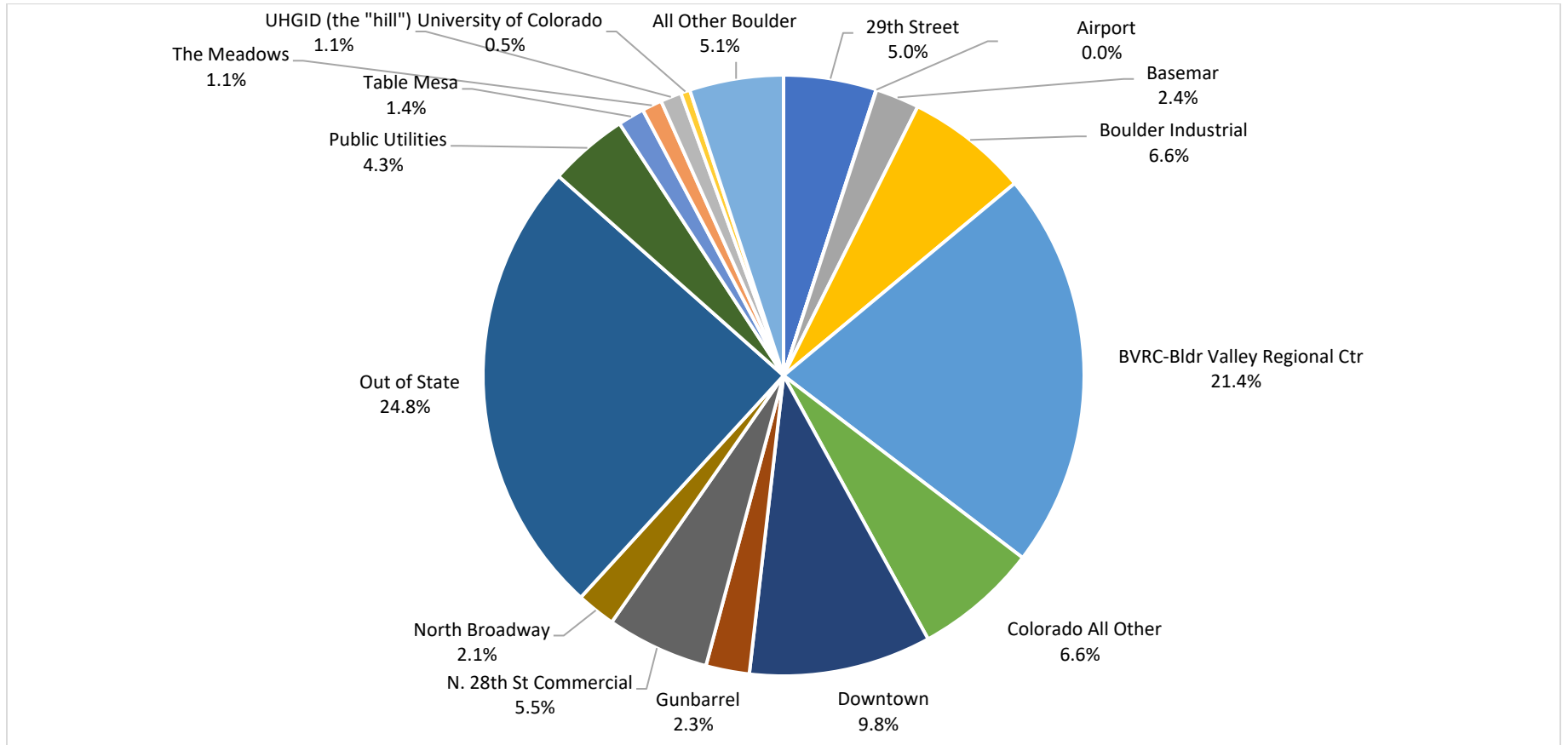
**Chart 3: Month-Over-Month Change in Retail Taxable Sales**



**Chart 4: Sales Tax by Industry**



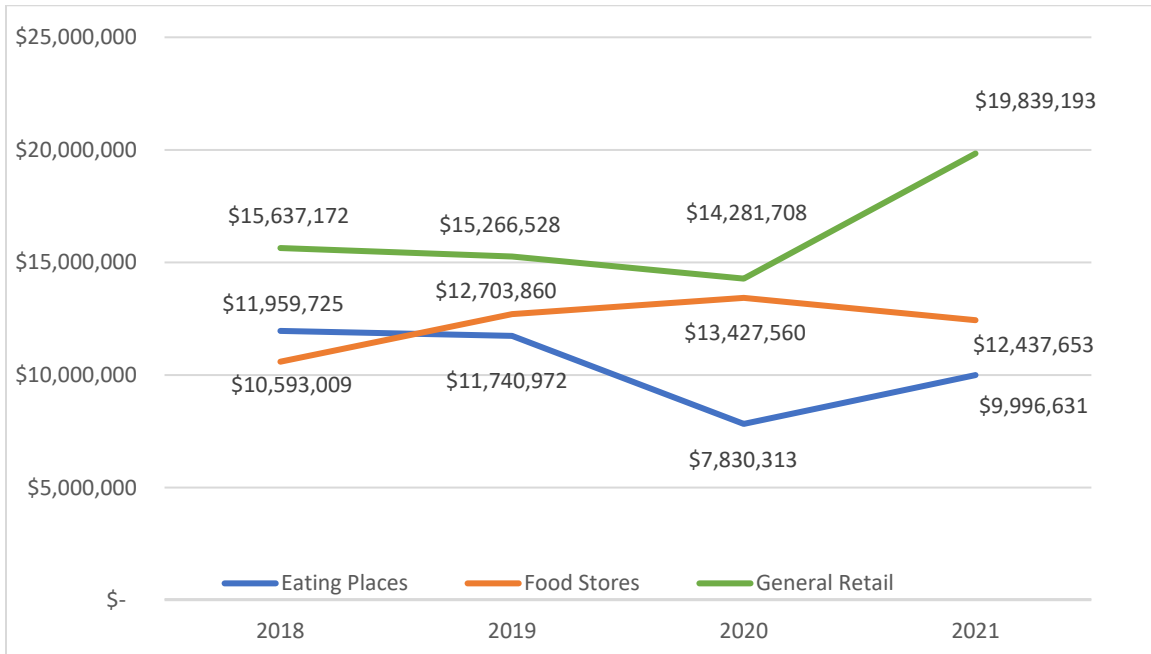
**Chart 5: Sales Tax by Geographic Area<sup>1</sup>**



<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

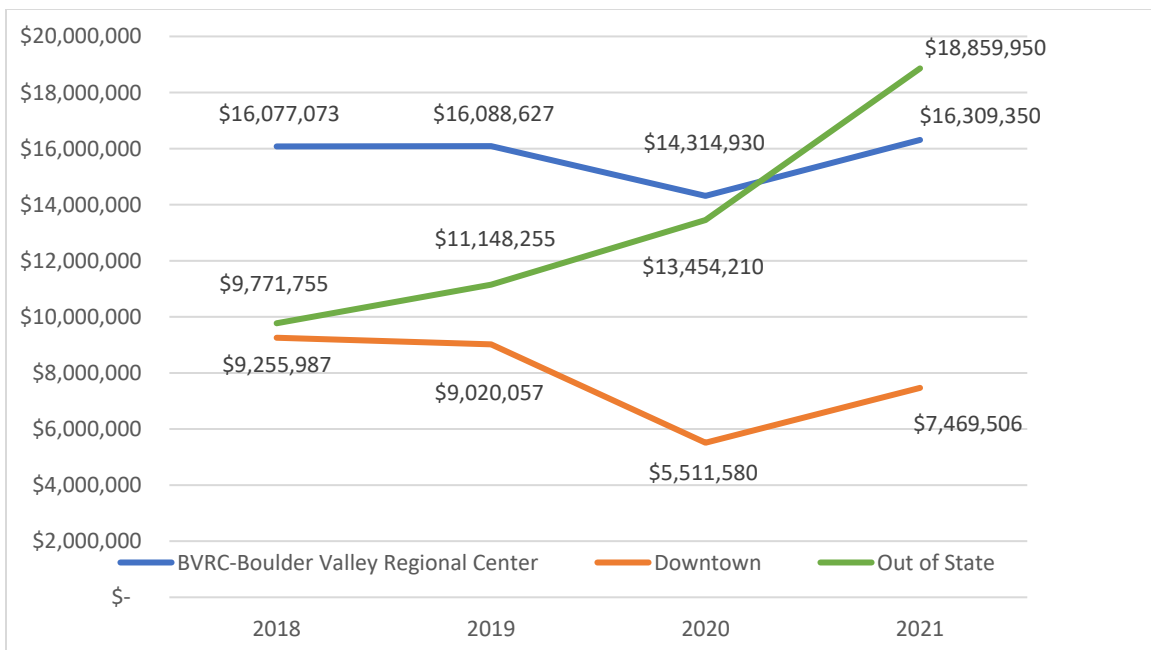
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.





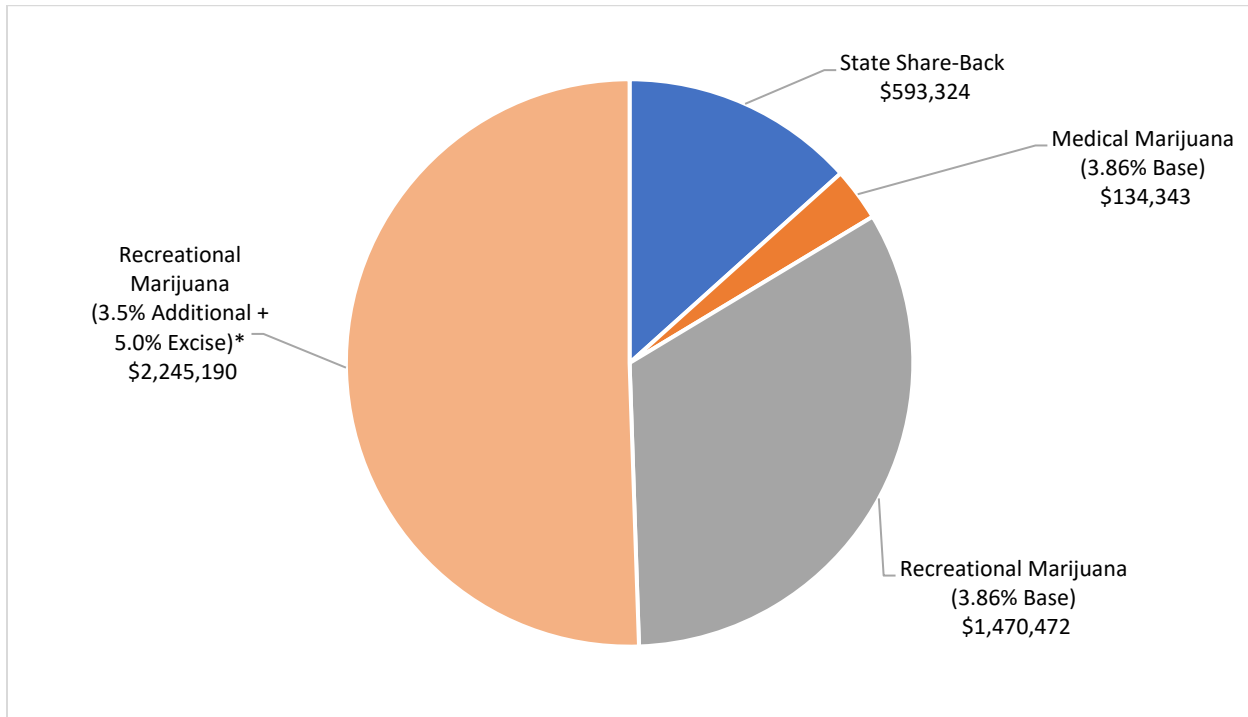
Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown

Totals may not tie to exhibits due to rounding.

## Marijuana Tax Revenues

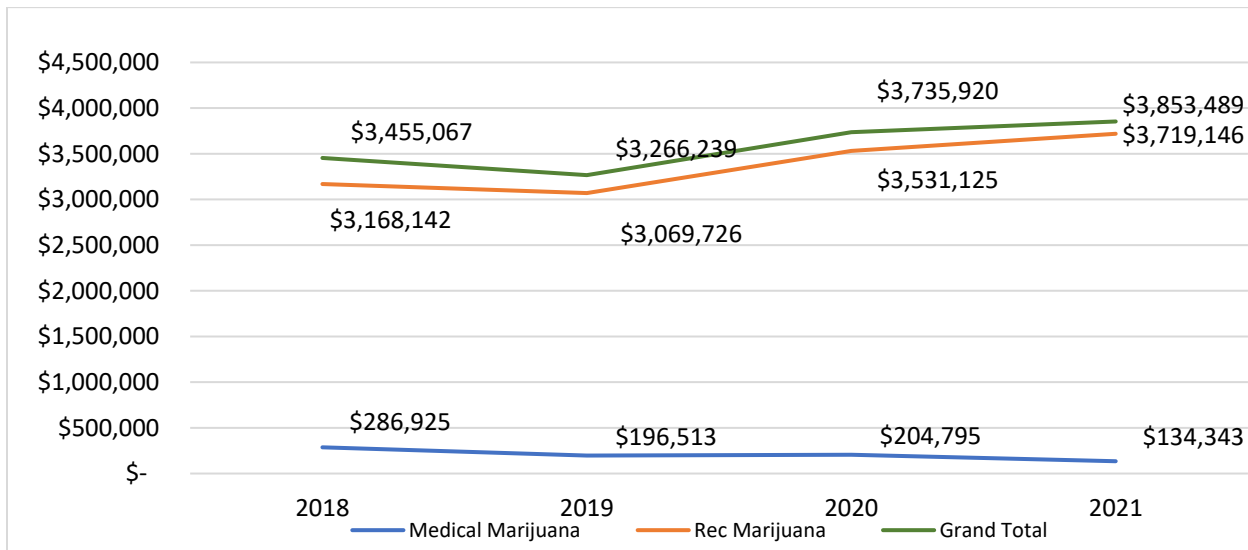
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

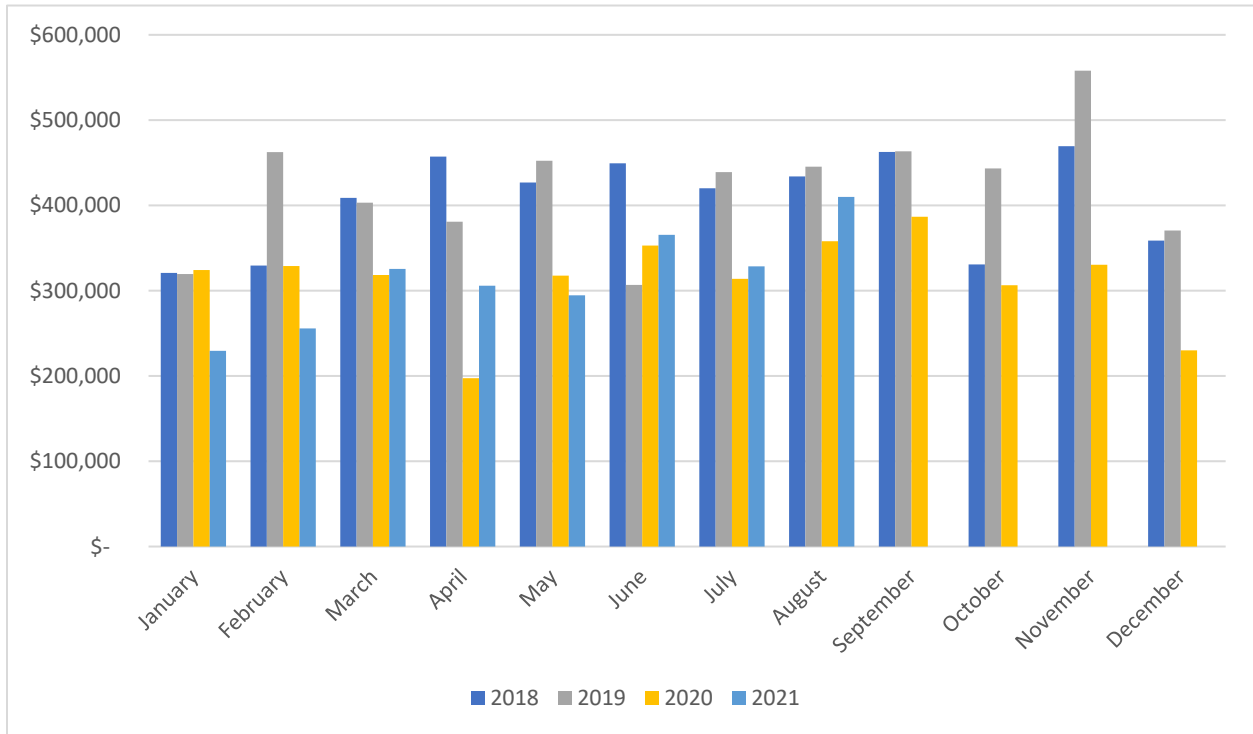
**Chart 9: Historical Trends for YTD Marijuana Revenues<sup>2</sup>**



<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	August YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$64,610,048	\$76,176,899	79.08%	17.90%	8.56%
Business Use Tax	9,223,084	8,270,169	8.59%	(10.33%)	(7.10%)
Construction Use Tax	7,856,615	7,580,075	7.87%	(3.52%)	10.91%
Motor Vehicle Use Tax	3,103,041	4,301,459	4.47%	38.62%	35.25%
<b>Total Sales and Use Tax</b>	<b>\$84,792,788</b>	<b>\$96,328,601</b>	<b>100.00%</b>	<b>13.60%</b>	<b>8.04%</b>
Total Net Sales/Use Tax Receipts by Industry Type	August YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$1,988,670	\$2,881,285	2.99%	44.88%	14.03%
Automotive Trade	6,215,295	8,364,962	8.68%	34.59%	25.24%
Building Material - Retail	3,374,048	3,563,517	3.70%	5.62%	6.88%
Computer Related Business Sector	6,110,439	6,157,609	6.39%	0.77%	6.41%
Construction Sales / Use Tax	8,338,052	8,289,627	8.61%	(0.58%)	12.45%
Consumer Electronics	2,197,291	3,158,372	3.28%	43.74%	20.40%
Eating Places	7,880,058	10,000,125	10.38%	26.90%	(1.51%)
Food Stores	13,576,433	12,541,828	13.02%	(7.62%)	(7.17%)
General Retail	15,109,865	20,742,698	21.53%	37.28%	23.28%
Home Furnishings	1,444,201	1,669,402	1.73%	15.59%	3.50%
Medical Marijuana	204,795	134,343	0.14%	(34.40%)	(24.57%)
Rec Marijuana	2,807,295	2,845,138	2.95%	1.35%	6.68%
Transportation/Utilities	5,319,843	5,654,356	5.87%	6.29%	(0.88%)
All Other	10,226,502	10,325,340	10.72%	0.97%	1.61%
<b>Total Sales and Use Tax</b>	<b>\$84,792,788</b>	<b>\$96,328,601</b>	<b>100.00%</b>	<b>13.60%</b>	<b>8.04%</b>
Total Net Sales/Use Tax Receipts by Geographic Area	August YTD Actual				
	2020	2021	% of Total	YTD % Change	12 Month % Change
29th Street	\$3,503,867	\$3,872,923	4.02%	10.53%	(15.15%)
Airport	1,175,914	791,160	0.82%	(32.72%)	(7.59%)
Basemar	1,943,839	1,815,346	1.88%	(6.61%)	(16.40%)
Boulder County	1,744,597	1,297,047	1.35%	(25.65%)	(26.21%)
Boulder Industrial	7,453,324	9,194,599	9.55%	23.36%	13.09%
BVRC-Boulder Valley Regional Center	14,721,162	16,383,292	17.01%	11.29%	7.44%
Colorado All Other	465,639	412,700	0.43%	(11.37%)	(5.09%)
County Clerk	3,103,041	4,301,459	4.47%	38.62%	35.25%
Downtown	3,444,555	4,740,785	4.92%	37.63%	(0.71%)
Downtown Extension	529,036	458,302	0.48%	(13.37%)	(42.51%)
East Downtown	448,949	642,745	0.67%	43.17%	24.72%
Gunbarrel Commercial	1,041,987	1,038,743	1.08%	(0.31%)	(2.84%)
Gunbarrel Industrial	4,584,156	3,121,681	3.24%	(31.90%)	(25.72%)
Metro Denver	2,976,058	3,426,267	3.56%	15.13%	9.60%
N. 28th St Commercial	4,165,900	4,128,825	4.29%	(0.89%)	3.12%
N. Broadway Annex	1,005,084	291,017	0.30%	(71.05%)	(63.01%)
North Broadway	1,326,779	1,571,486	1.63%	18.44%	7.25%
Out of State	13,686,057	19,095,544	19.82%	39.53%	36.29%
Pearl Street Mall	1,581,496	2,505,698	2.60%	58.44%	17.79%
Public Utilities	2,988,290	3,387,008	3.52%	13.34%	9.33%
Table Mesa	1,955,858	1,201,817	1.25%	(38.55%)	(30.84%)
The Meadows	654,577	848,091	0.88%	29.56%	29.12%
UHGED (the "hill")	765,009	866,751	0.90%	13.30%	(0.02%)
University of Colorado	1,020,065	854,538	0.89%	(16.23%)	(32.44%)
Unlicensed Receipts	309,150	404,153	0.42%	30.73%	148.88%
All Other Boulder	8,198,398	9,676,623	10.05%	18.03%	17.82%
<b>Total Sales and Use Tax</b>	<b>\$84,792,788</b>	<b>\$96,328,601</b>	<b>100.00%</b>	<b>13.60%</b>	<b>8.04%</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				
August YTD						August YTD				
2020	2021	\$ Change	YTD % Change	12 Month % Change		2020	2021	\$ Change	YTD % Change	12 Month % Change
1,981,723	2,845,568	863,846	43.59%	13.36%	Apparel Stores	6,948	35,716	28,768	414.06%	153.17%
3,081,153	4,027,699	946,546	30.72%	16.03%	Automotive Trade	3,134,142	4,337,263	1,203,122	38.39%	35.09%
3,358,396	3,552,533	194,137	5.78%	7.03%	Building Material - Retail	15,652	10,984	(4,667)	(29.82%)	(19.66%)
4,545,172	4,382,325	(162,847)	(3.58%)	11.26%	Computer Related Business Sector	1,565,267	1,775,284	210,017	13.42%	(7.07%)
559,714	659,409	99,695	17.81%	16.83%	Construction Sales / Use Tax	7,778,338	7,630,218	(148,120)	(1.90%)	12.07%
2,081,200	3,081,598	1,000,398	48.07%	23.93%	Consumer Electronics	116,091	76,774	(39,318)	(33.87%)	(42.96%)
7,830,313	9,996,631	2,166,318	27.67%	(1.08%)	Eating Places	49,745	3,494	(46,251)	(92.98%)	(76.09%)
13,427,560	12,437,653	(989,907)	(7.37%)	(6.92%)	Food Stores	148,873	104,176	(44,698)	(30.02%)	(24.94%)
14,281,708	19,839,193	5,557,485	38.91%	24.73%	General Retail	828,157	903,505	75,348	9.10%	2.92%
1,438,663	1,665,346	226,683	15.76%	3.65%	Home Furnishings	5,538	4,055	(1,482)	(26.77%)	(38.80%)
202,258	131,419	(70,839)	(35.02%)	(23.64%)	Medical Marijuana	2,537	2,924	387	15.25%	(59.76%)
2,752,996	2,773,560	20,564	0.75%	6.17%	Rec Marijuana	53,507	71,578	18,071	33.77%	29.71%
5,121,813	5,438,566	316,753	6.18%	(1.08%)	Transportation/Utilities	198,030	215,790	17,761	8.97%	4.64%
3,947,379	5,345,399	1,398,020	35.42%	15.16%	All Other	6,279,916	4,979,941	(1,299,975)	(20.70%)	(9.83%)
<b>64,610,048</b>	<b>76,176,899</b>	<b>11,566,851</b>	<b>17.90%</b>	<b>8.56%</b>	<b>Total</b>	<b>20,182,739</b>	<b>20,151,703</b>	<b>(31,037)</b>	<b>(0.15%)</b>	<b>6.15%</b>

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
August YTD						August YTD				
2020	2021	\$ Change	YTD % Change	12 Month % Change		2020	2021	\$ Change	YTD % Change	12 Month % Change
3,411,930	3,797,034	385,104	11.29%	(14.56%)	29th Street	91,936	75,889	(16,047)	(17.45%)	(37.05%)
22,726	21,961	(765)	(3.36%)	7.67%	Airport	1,153,188	769,199	(383,990)	(33.30%)	(8.12%)
1,802,380	1,790,388	(11,992)	(0.67%)	(9.72%)	Basemar	141,459	24,958	(116,501)	(82.36%)	(82.88%)
839,709	1,026,974	187,266	22.30%	3.09%	Boulder County	904,888	270,072	(634,816)	(70.15%)	(70.27%)
4,362,316	5,023,130	660,813	15.15%	7.71%	Boulder Industrial	3,091,008	4,171,469	1,080,461	34.95%	19.82%
14,314,608	16,309,350	1,994,741	13.94%	6.98%	BVRC-Boulder Valley Regional Center	406,554	73,943	(332,611)	(81.81%)	25.85%
427,037	398,561	(28,476)	(6.67%)	(1.07%)	Colorado All Other	38,602	14,139	(24,463)	(63.37%)	(45.06%)
0	0	0	0.00%	0.00%	County Clerk	3,103,041	4,301,459	1,198,418	38.62%	35.25%
3,249,532	4,349,441	1,099,909	33.85%	0.88%	Downtown	195,023	391,344	196,321	100.67%	(14.25%)
420,652	140,940	(279,711)	(66.49%)	(65.29%)	Downtown Extension	108,384	317,362	208,977	192.81%	104.35%
395,040	511,997	116,956	29.61%	15.46%	East Downtown	53,909	130,748	76,839	142.53%	72.86%
1,040,009	1,035,495	(4,514)	(0.43%)	(2.89%)	Gunbarrel Commercial	1,978	3,249	1,271	64.24%	19.65%
822,654	745,387	(77,267)	(9.39%)	(9.44%)	Gunbarrel Industrial	3,761,502	2,376,293	(1,385,209)	(36.83%)	(29.66%)
2,857,629	3,286,402	428,773	15.00%	9.94%	Metro Denver	118,429	139,866	21,437	18.10%	2.97%
4,015,073	4,207,930	192,858	4.80%	3.44%	N. 28th St Commercial	150,827	-79,105	(229,933)	(152.45%)	(4.67%)
314,566	242,329	(72,237)	(22.96%)	(30.15%)	N. Broadway Annex	690,518	48,688	(641,830)	(92.95%)	(87.01%)
1,251,405	1,357,089	105,685	8.45%	1.75%	North Broadway	75,374	214,397	139,023	184.44%	59.47%
13,454,210	18,859,950	5,405,739	40.18%	38.43%	Out of State	231,847	235,595	3,748	1.62%	(37.65%)
1,446,355	2,467,128	1,020,773	70.58%	19.86%	Pearl Street Mall	135,140	38,569	(96,571)	(71.46%)	(10.58%)
2,897,015	3,257,457	360,442	12.44%	9.03%	Public Utilities	91,275	129,551	38,276	41.94%	18.14%
1,937,448	1,087,984	(849,464)	(43.84%)	(35.46%)	Table Mesa	18,410	113,832	95,422	518.31%	385.77%
633,985	819,365	185,380	29.24%	26.58%	The Meadows	20,593	28,726	8,134	39.50%	121.23%
737,193	858,279	121,086	16.43%	(2.02%)	UHGD (the "hill")	27,816	8,472	(19,344)	(69.54%)	88.75%
532,013	381,958	(150,054)	(28.20%)	(54.86%)	University of Colorado	488,053	472,580	(15,473)	(3.17%)	22.43%
301,093	353,191	52,098	17.30%	46.67%	Unlicensed Receipts	8,057	50,962	42,906	532.54%	4683.79%
3,123,470	3,847,177	723,707	23.17%	9.59%	All Other Boulder	5,074,928	5,829,446	754,518	14.87%	24.52%
<b>64,610,048</b>	<b>76,176,899</b>	<b>11,566,851</b>	<b>17.90%</b>	<b>8.56%</b>	<b>Total</b>	<b>20,182,739</b>	<b>20,151,703</b>	<b>(31,037)</b>	<b>(0.15%)</b>	<b>6.15%</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	9,609,827	8,632,064	8,954,264	0	0	0	0	66,872,112	1,732,438,135	n/a	3.86%
	2017	7,685,193	6,938,514	9,470,080	7,751,804	8,239,987	9,634,982	8,440,889	8,666,131	0	0	0	0	66,827,580	1,731,284,456	-0.07%	3.86%
	2018	7,849,997	7,028,188	9,445,995	7,925,005	8,389,559	10,016,816	8,891,244	9,487,763	0	0	0	0	69,034,567	1,788,460,285	3.30%	3.86%
	2019	8,590,452	7,489,624	9,606,398	8,214,047	8,832,480	10,732,278	9,049,753	9,105,142	0	0	0	0	71,620,174	1,855,444,922	3.75%	3.86%
	2020	7,761,028	7,370,943	10,025,017	6,090,136	7,059,371	9,354,890	8,232,822	8,715,841	0	0	0	0	64,610,048	1,673,835,443	-9.79%	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>11,968,601</b>	<b>9,603,695</b>	<b>10,689,554</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,176,899</b>	<b>1,973,494,786</b>	<b>17.90%</b>	<b>3.86%</b>
Change from prior year (month)		3.84%	3.23%	3.25%	42.31%	30.73%	27.94%	16.65%	22.65%								
Change from prior year (YTD)		3.84%	3.54%	3.43%	11.01%	14.64%	17.25%	17.16%	17.90%								
<b>Business Use Tax</b>	2016	1,010,174	2,081,706	1,031,350	1,059,479	703,955	1,259,297	1,262,360	867,531	0	0	0	0	9,275,852	240,307,048	n/a	3.86%
	2017	834,820	673,000	978,691	709,347	705,788	962,183	649,461	996,236	0	0	0	0	6,509,528	168,640,618	-29.82%	3.86%
	2018	874,373	888,081	1,353,132	961,502	953,706	1,270,112	1,010,214	795,264	0	0	0	0	8,106,383	210,009,927	24.53%	3.86%
	2019	871,308	955,369	1,113,030	937,269	822,969	1,319,363	855,146	843,771	0	0	0	0	7,718,226	199,954,051	-4.79%	3.86%
	2020	661,337	1,378,415	990,653	844,662	1,099,221	979,785	1,392,218	1,876,792	0	0	0	0	9,223,084	238,940,011	19.50%	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>1,283,691</b>	<b>755,073</b>	<b>810,621</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,270,169</b>	<b>214,253,073</b>	<b>-10.33%</b>	<b>3.86%</b>
Change from prior year (month)		65.37%	-33.08%	37.17%	-4.49%	12.72%	31.02%	-45.76%	-56.81%								
Change from prior year (YTD)		65.37%	-1.16%	11.37%	7.91%	8.98%	12.60%	1.54%	-10.33%								
<b>Construction Use Tax</b>	2016	1,545,717	1,134,734	968,302	1,481,245	1,362,485	900,269	1,360,909	464,057	0	0	0	0	9,217,718	238,800,984	n/a	3.86%
	2017	1,151,587	511,519	747,890	408,887	458,555	1,517,412	633,799	576,268	0	0	0	0	6,005,917	155,593,705	-34.84%	3.86%
	2018	750,069	566,915	1,301,336	1,741,557	1,665,150	981,039	708,659	1,225,118	0	0	0	0	8,939,843	231,602,150	48.85%	3.86%
	2019	444,168	1,245,000	1,021,676	969,826	740,084	1,831,923	624,540	1,373,730	0	0	0	0	8,250,947	213,755,104	-7.71%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476	826,940	932,184	1,246,130	0	0	0	0	7,856,615	203,539,236	-4.78%	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>496,950</b>	<b>614,060</b>	<b>523,264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,580,075</b>	<b>196,375,008</b>	<b>-3.52%</b>	<b>3.86%</b>
Change from prior year (month)		455.49%	0.07%	-46.96%	6.04%	140.34%	-39.90%	-34.13%	-58.01%								
Change from prior year (YTD)		455.49%	83.92%	5.95%	5.99%	22.56%	13.46%	6.75%	-3.52%								
<b>Motor Vehicle Use Tax</b>	2015	328,566												328,566	8,512,084		3.86%
<b>Motor Vehicle Use Tax</b>	2016	305,647	291,171	345,620	293,999	315,239	347,631	314,500	348,187	0	0	0	0	2,561,994	66,372,901	n/a	3.86%
	2017	366,296	366,550	372,070	292,792	364,098	312,367	374,191	469,528	0	0	0	0	2,917,890	75,593,009	13.89%	3.86%
	2018	415,636	406,364	399,123	340,273	347,263	358,111	407,339	402,144	0	0	0	0	3,076,254	79,695,695	5.43%	3.86%
	2019	558,802	409,378	368,653	388,198	404,479	389,684	455,583	383,176	0	0	0	0	3,357,952	86,993,566	9.16%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	488,303	573,427	517,475	0	0	0	0	3,103,041	80,389,654	-7.59%	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>690,328</b>	<b>496,594</b>	<b>547,024</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,301,459</b>	<b>111,436,756</b>	<b>38.62%</b>	<b>3.86%</b>
Change from prior year (month)		20.48%	31.85%	29.41%	35.32%	16.62%	77.15%	9.00%	42.76%								
Change from prior year (YTD)		20.48%	24.86%	36.15%	54.68%	68.49%	61.91%	45.21%	38.62%								
<b>TOTAL</b>	2016	10,142,808	10,923,815	11,160,409	10,508,086	10,871,662	12,117,024	11,569,833	10,634,039	0	0	0	0	87,927,676	2,277,919,067	n/a	3.86%
	2017	10,037,896	8,489,583	11,568,731	9,162,830	9,768,428	12,426,944	10,098,340	10,708,163	0	0	0	0	82,260,915	2,131,111,788	-6.44%	3.86%
	2018	9,890,075	8,889,548	12,499,586	10,968,337	11,355,678	12,626,078	11,017,456	11,910,289	0	0	0	0	89,157,047	2,309,768,057	8.38%	3.86%
	2019	10,464,730	10,099,371	12,109,757	10,509,340	10,800,012	14,273,248	10,985,022	11,705,819	0	0	0	0	90,947,299	2,356,147,642	2.01%	3.86%
	2020	9,064,763	9,975,717	12,756,949	8,932,580	8,925,972	11,649,918	11,130,651	12,356,238	0	0	0	0	84,792,788	2,196,704,344	-6.77%	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>14,439,570</b>	<b>11,469,422</b>	<b>12,570,462</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,328,601</b>	<b>2,495,559,623</b>	<b>13.60%</b>	<b>3.86%</b>
Change from prior year (month)		18.29%	-0.94%	1.62%	33.26%	38.68%	23.95%	3.04%	1.73%								
Change from prior year (YTD)		18.29%	8.21%	5.57%	11.64%	16.50%	17.91%	15.63%	13.60%								