



City of Boulder Finance

REVENUE REPORT

September 2019

Contents

Sales and Use Tax.....	1
Retail Sales Tax	3
Marijuana Tax Revenues.....	7
Sugar Sweetened Beverage Tax Revenue	8
Other Tax Revenues.....	8
City Tax Descriptions.....	9-10
Exhibit 1: Sales and Use Tax by Category, Industry and Location	11
Exhibit 2: Sales Tax and Use Tax Separately by Industry and Location	12
Exhibit 3: Sales Tax and Use Tax Separately by Month	13

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This report provides information and analysis related to 2019 unaudited taxes and fees including sales and use tax, accommodations tax, admissions tax, disposable bag fee, 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 October 2019 and is largely attributed to economic activity through the month of September.

Sales and Use Tax

- Year to date, sales and use tax based upon current economic activity increased from 2018 by \$1,371,365 or 1.35%. Rolling 12-Month sales and use tax decreased -0.74%
- The city also completes tax compliance audits which may result in revenue. This revenue relates to prior periods and is not reflective of current economic activity. Including audit revenue, the increase in total sales and use tax from 2018 is \$1,605,155 or 1.56%. On a rolling 12-Month basis, total sales and use tax including audit revenue decreased -0.44%
- Details by industry, geographic zone and month are found on pages 3 through 7 of this report.

Sources - Related to Current Economic Activity	YTD through September				
	2018	2019	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$77,986,127	\$80,973,789	\$2,987,662	3.83%	3.09%
Rec MJ Additional 3.5% *	1,330,278	1,369,423	39,145	2.94%	(2.00%)
Business Use Tax	9,214,069	8,206,575	(1,007,494)	(10.93%)	(24.87%)
Construction Use Tax	9,908,255	8,961,597	(946,658)	(9.55%)	(6.30%)
Motor Vehicle Use Tax	3,458,286	3,756,995	298,709	8.64%	10.60%
Total Sales & Use Tax based on current economic activity	\$101,897,015	\$103,268,380	\$1,371,365	1.35%	-0.74%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	151,075	548,148	397,072	262.83%	302.99%
Business Use Tax Audit Revenue**	975,754	812,471	(163,283)	(16.73%)	(3.48%)
Total Sales and Use Tax	\$103,023,844	\$104,628,999	\$1,605,155	1.56%	-0.44%

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

** Includes Construction Use Tax audit revenue

Revenue Trends and Changes

2019 sales tax revenue growth is driven by growth in retail building material sales, general retail sales, voluntary remittals of sales tax by online retailers, taxable sales of software, and sales by large businesses in the corporate computer-related industry. These gains are partially offset by declines in grocery, home furnishings and apparel sales tax. Business use tax and construction use tax are down \$1.9 million compared to YTD September 2018, this is consistent with statewide trends showing declines in business investment and slowdowns in construction starts.

Accommodations tax revenue grew by \$453,121, or 7.1% over YTD September 2018, due primarily to three new hotels that have opened in the past 18 months supplying over 500 new rooms. Short-Term Rental Tax revenue increased by \$79,207 or 8.4% over YTD September 2018.

Recreational Marijuana Excise Tax declined \$162,104 or 21% compared to YTD September 2018, due to the closure of several recreational grow facilities during 2018 and 2019. Sugar Sweetened Beverage YTD revenue declined by \$36,143 or 1% due primarily to a decline in sales by a few large distributors.

Chart 1: YTD Sales and Use Tax by Fund

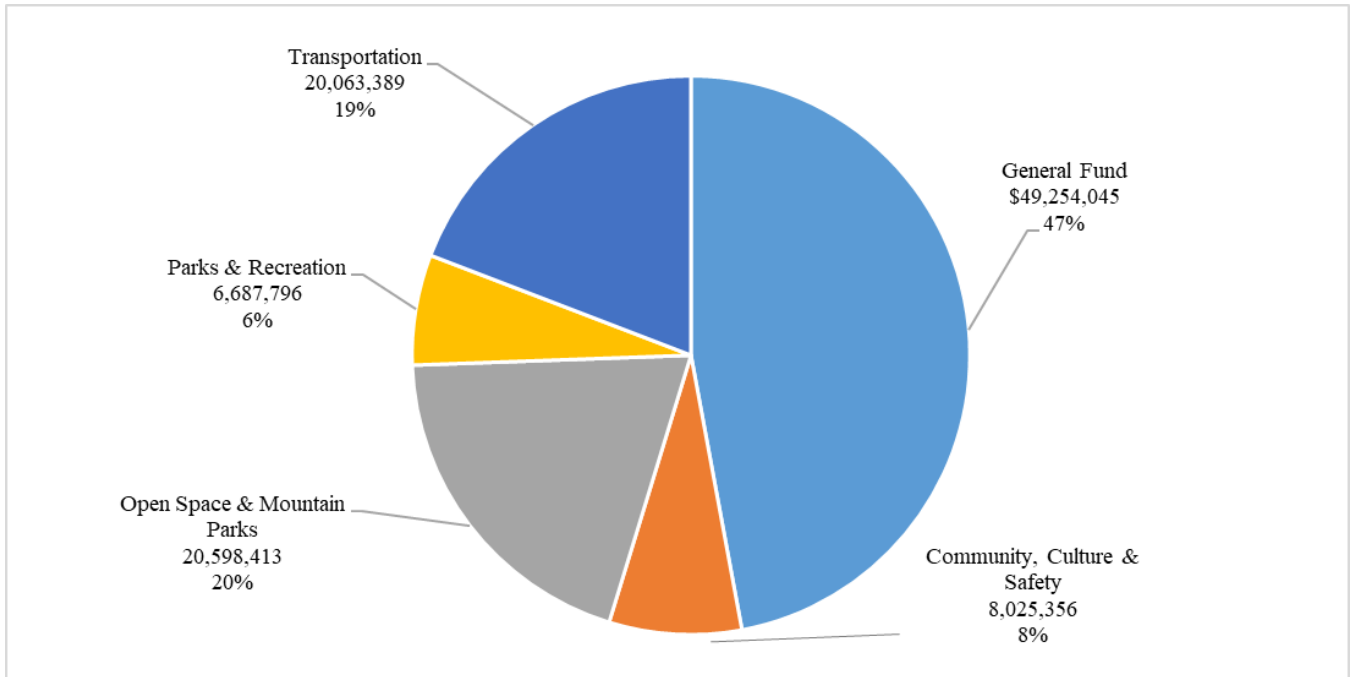
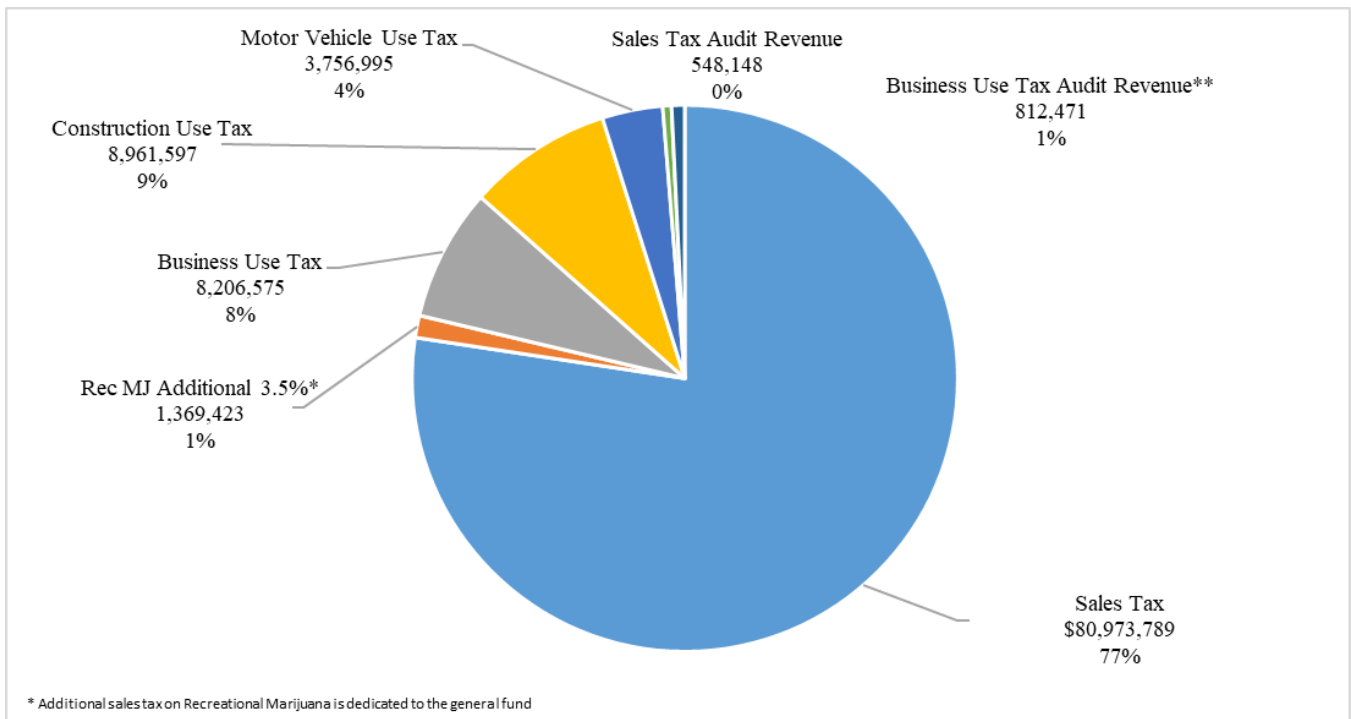


Chart 2: YTD Sales & Use Tax by Type



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.
- Because there is strong seasonality to retail sales tax revenue, it is useful to compare same month-over-month revenue changes. September 2019 retail sales tax revenue was **up 8.0%** compared to September 2018 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

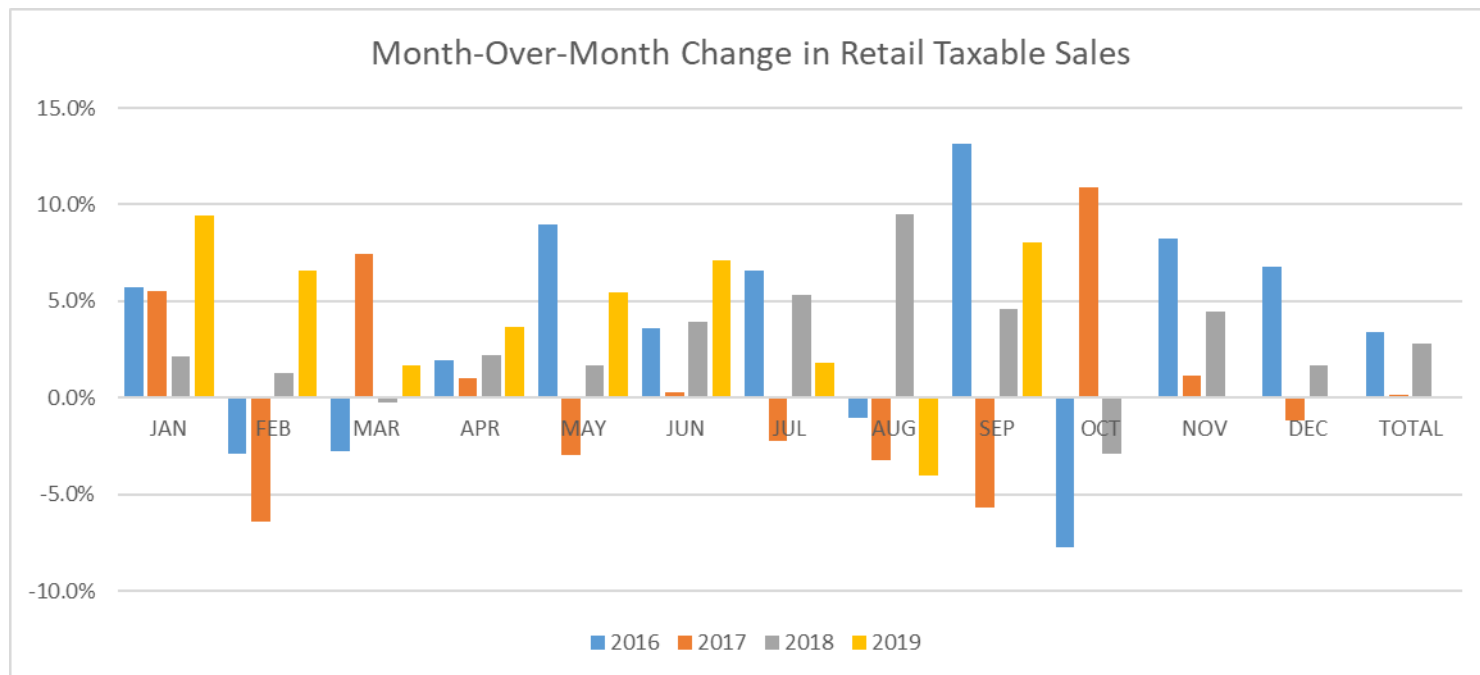


Chart 4: Sales Tax by Industry

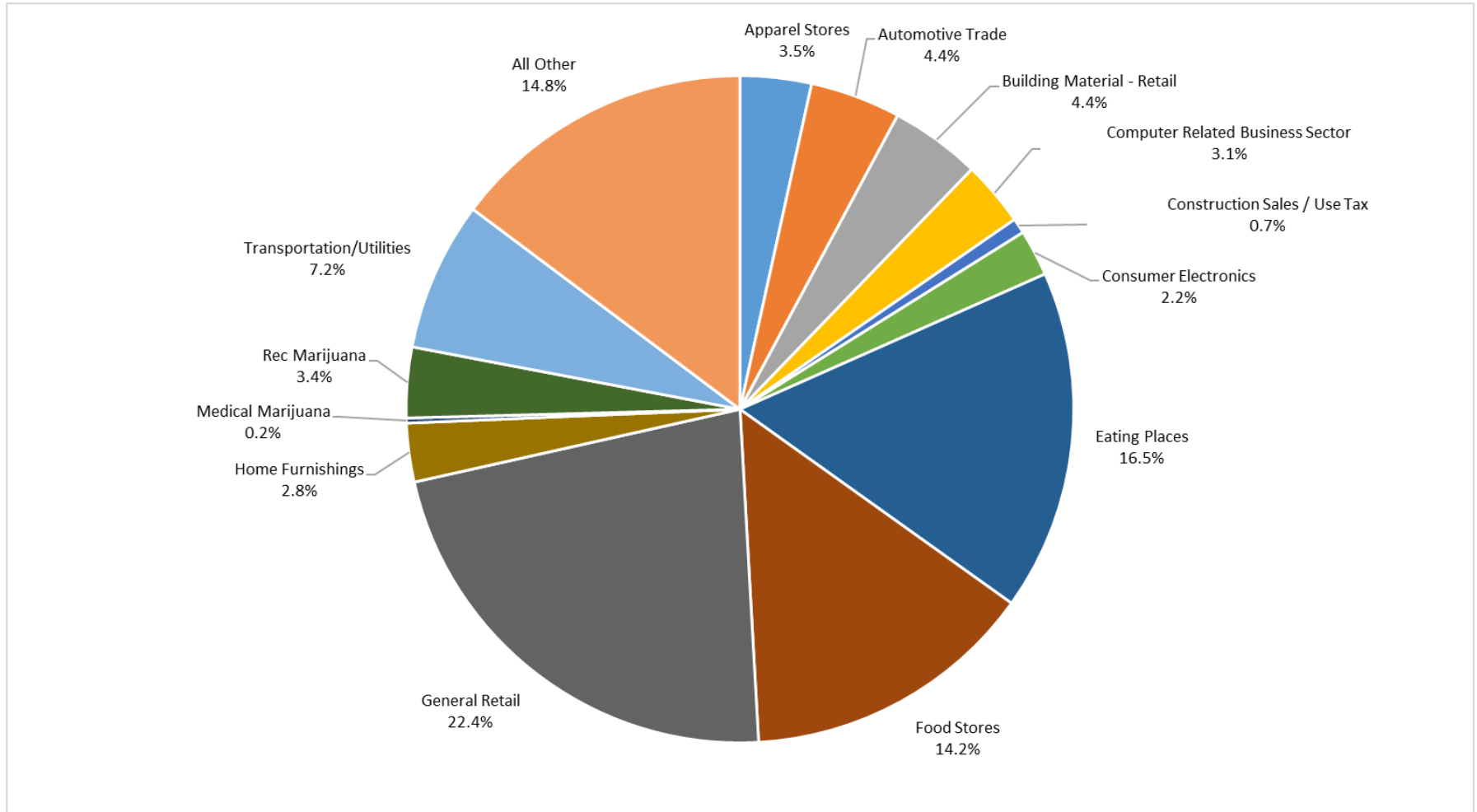
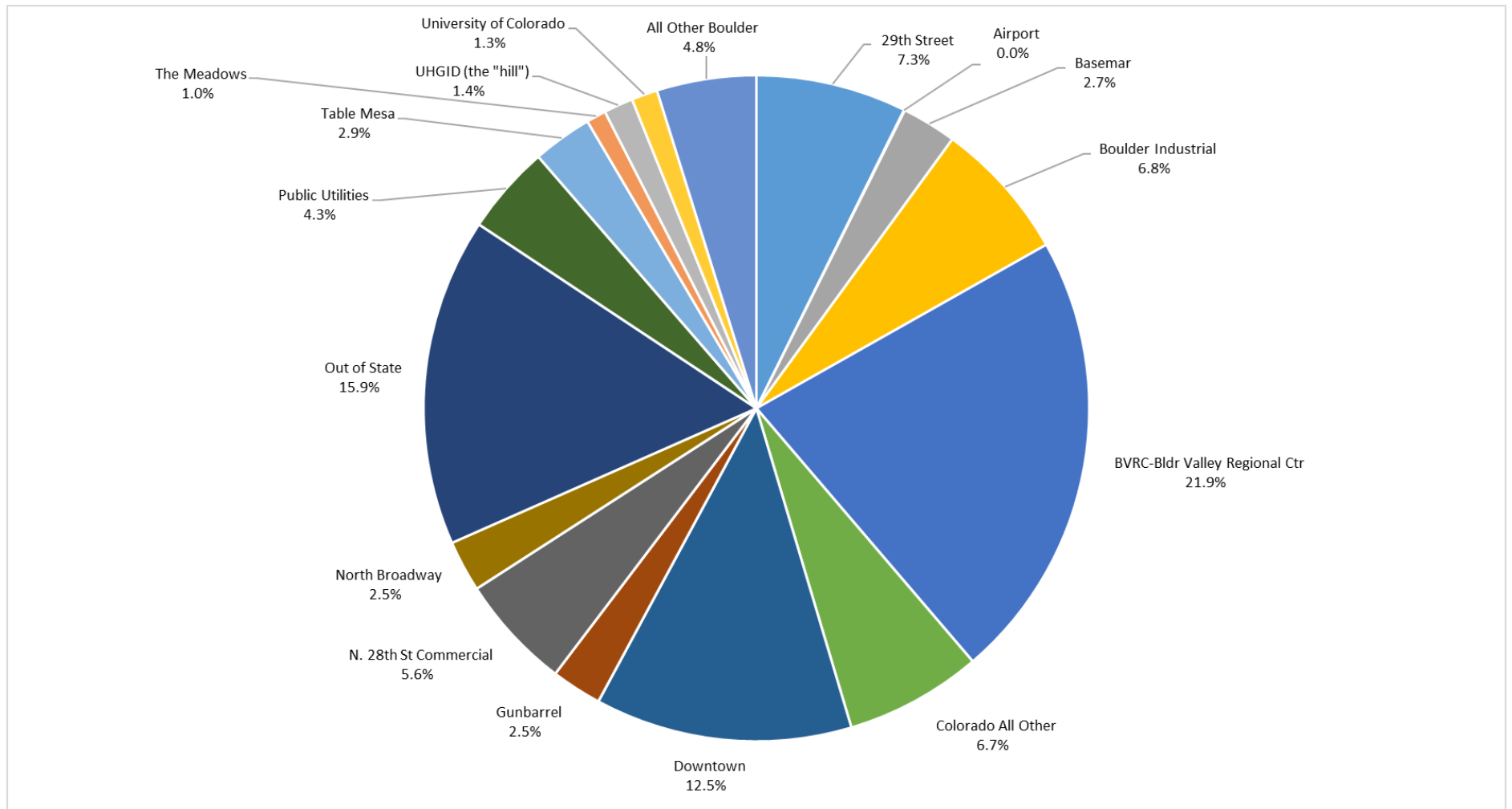


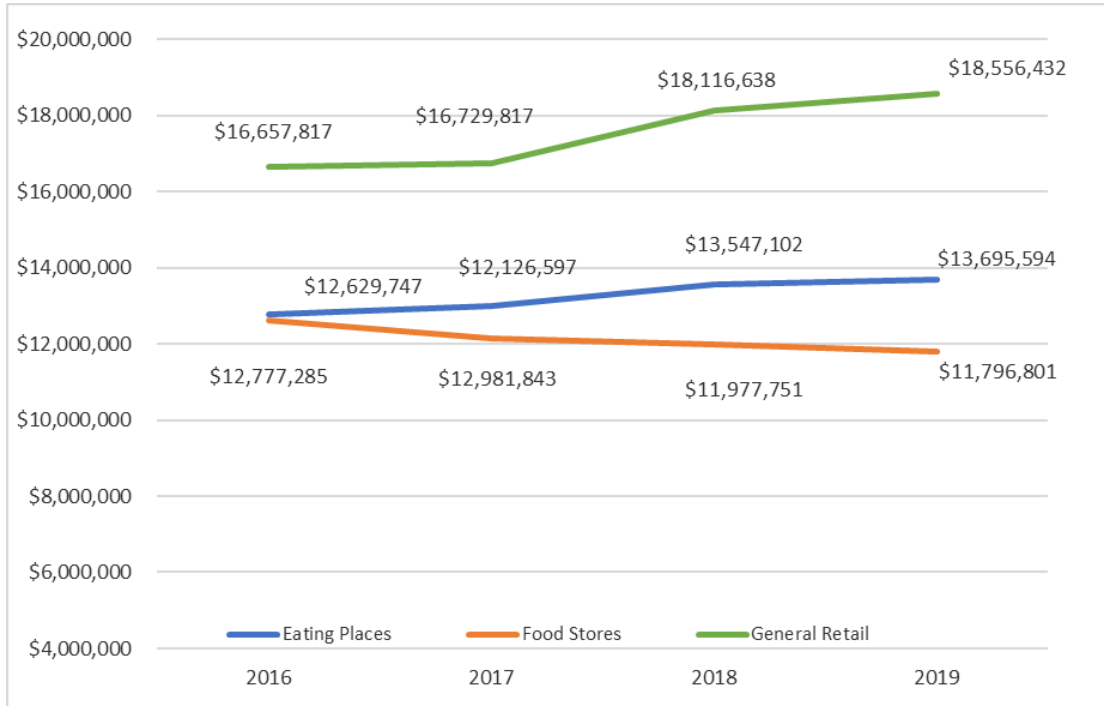
Chart 5: Sales Tax by Geographic Area¹



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

Chart 6: Industry Trends – YTD Retail Sales Tax

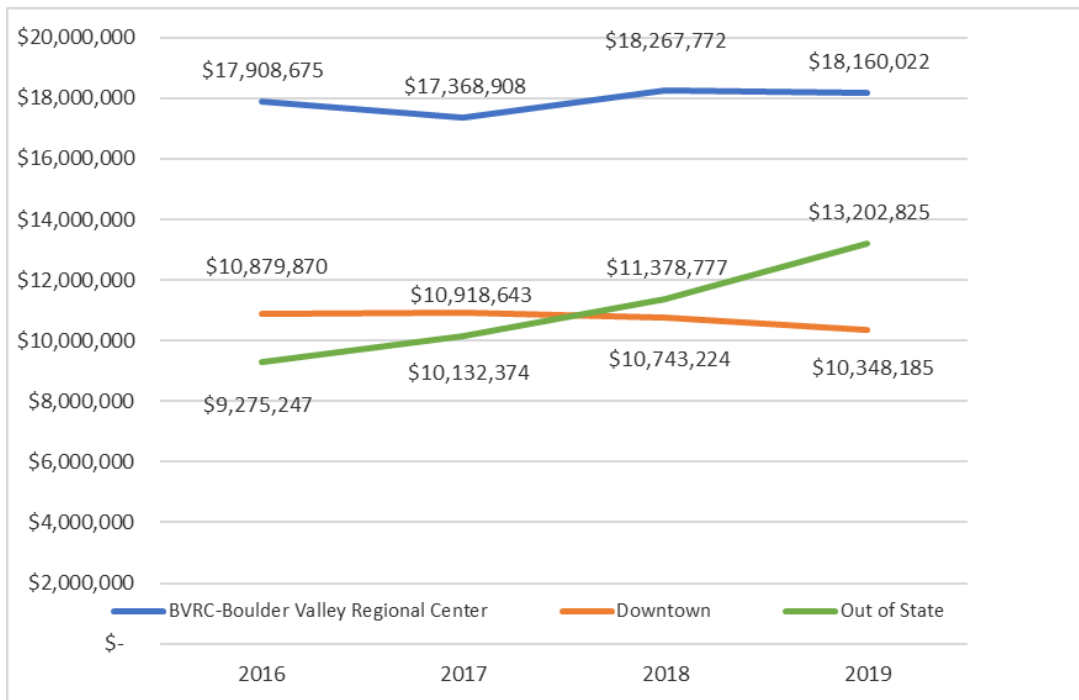
The chart below highlights the three-highest grossing industries. Combined these three industries generate 53% of total retail sales tax revenue.



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

Chart 7: Geographic Area Trends – YTD Retail Sales Tax

The chart below highlights the three-highest grossing geographic areas. Combined these three areas generate 50% of total retail sales tax revenue.

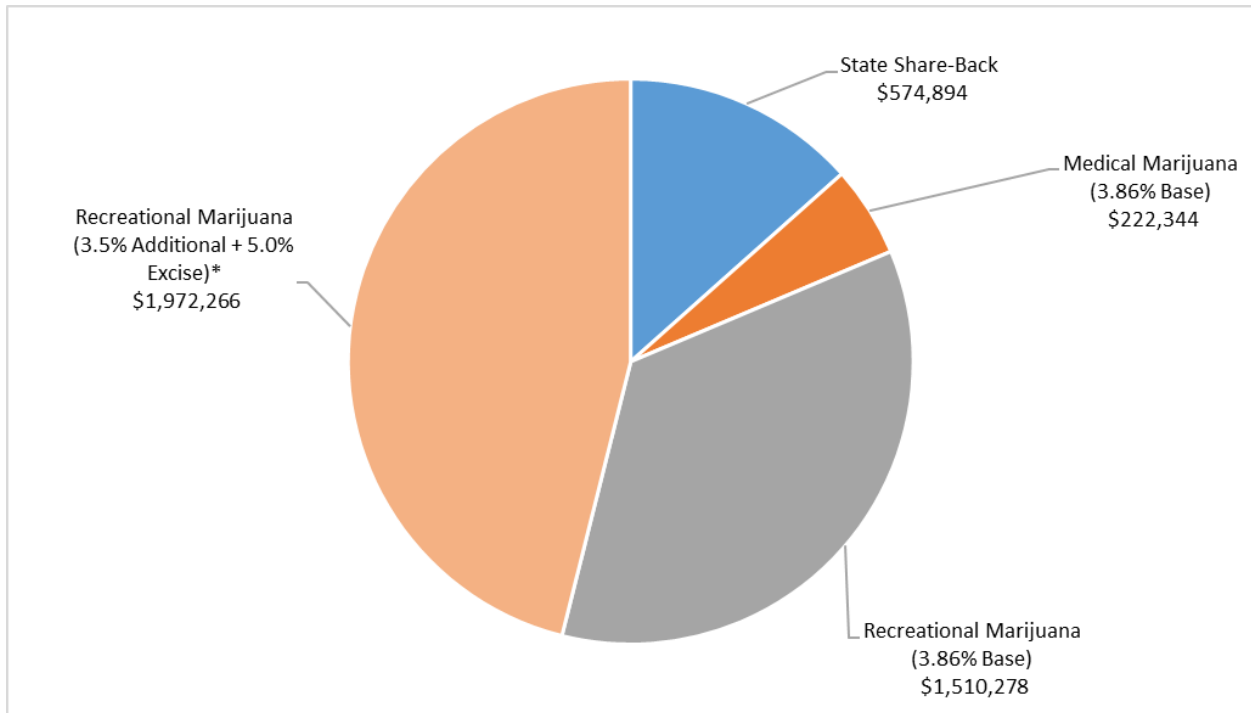


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

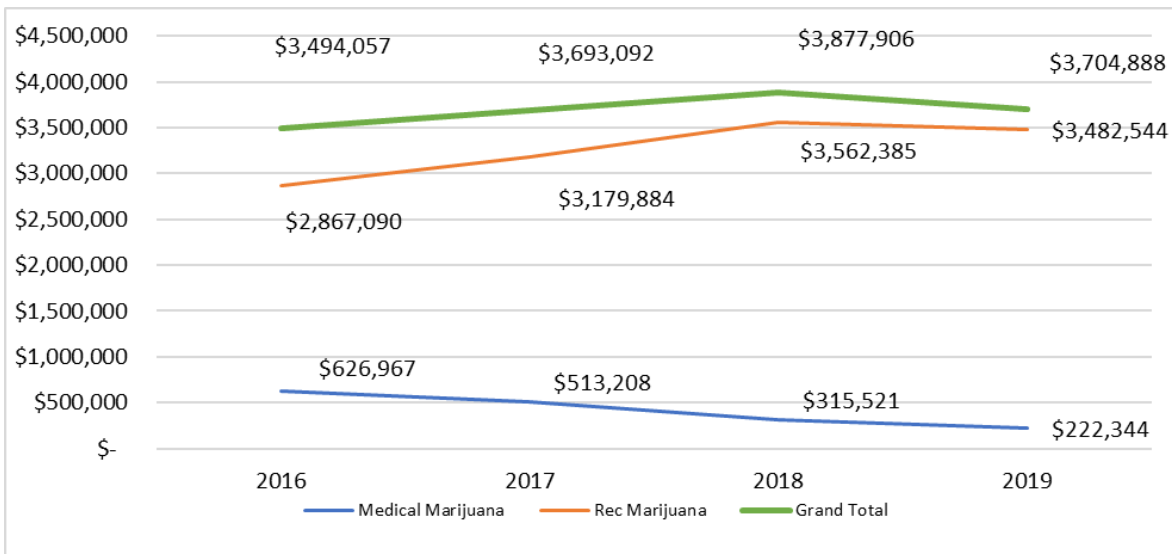
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The City collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana 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 7 below.

Chart 8: Distribution of YTD Marijuana Revenues



*Dedicated to the General Fund.

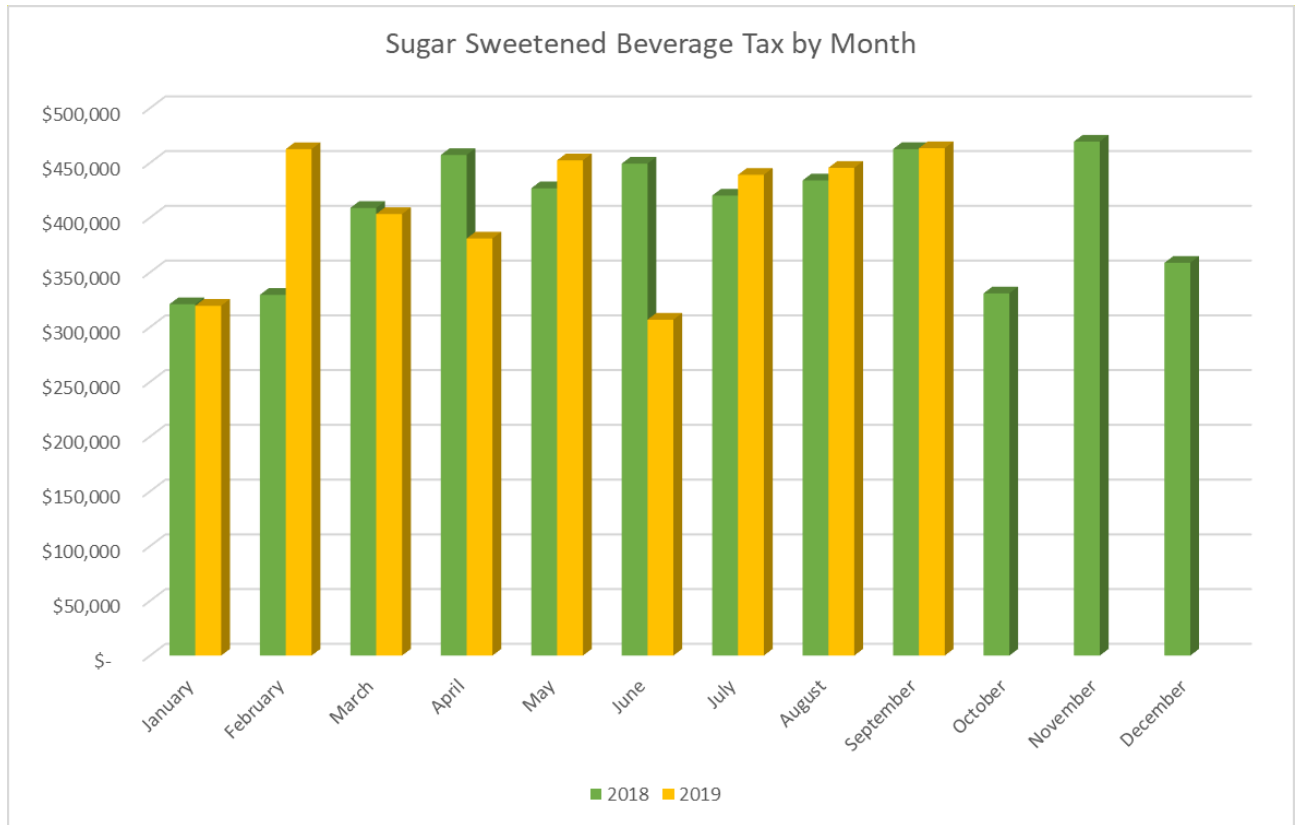
Chart 9: Historical Trends for YTD Marijuana Revenues²



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 is lower due to several accounts that were paid late (in July).

Other Tax Revenues

Miscellaneous Tax Statistics	September YTD Actual				
	2018	2019	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$6,380,551	\$6,833,672	\$453,121	7.10%	8.35%
Admissions Tax	579,128	661,663	82,535	14.25%	11.23%
Disposable Bag Fee	191,637	193,437	1,800	0.94%	1.33%
Food Service Tax	558,855	571,090	12,235	2.19%	1.61%
Rec Marijuana Excise Tax	764,947	602,843	(162,104)	(21.19%)	(22.77%)
Short-Term Rental Tax	945,477	1,024,684	79,207	8.38%	3.54%
Sugar Sweetened Beverage Tax	3,709,182	3,673,039	(36,143)	(0.97%)	(5.45%)
Trash Tax	1,334,646	1,332,527	(2,119)	(0.16%)	0.80%

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 \$25,000, 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.

Food Service Tax

This tax is applied to food and beverage prepared and served by food service establishments. The food service tax of 0.15% is added to the current sales tax rate of 3.86% resulting in a total tax rate of 4.01%. This tax is not applied to food purchased for home consumption from grocery/convenience stores.

Marijuana Taxes

The city's 3.86% sales tax applies to the sale of both medical and recreational marijuana. In addition, the city has a 3.5% additional recreational marijuana tax and 5.0% excise tax on the transfer of marijuana from a recreational marijuana cultivation facility to a marijuana infused product facility, testing facility or recreational marijuana store. In addition, the city receives a revenue share back from state recreational marijuana taxes.

Motor Vehicle Use Tax

If sales tax is not paid at the time of purchasing a vehicle, a Motor Vehicle Use Tax is due at the time a vehicle is registered or titled to an address within the city. The current use tax rate is 3.86%.

Short Term Rental Tax

This tax is charged for leasing or renting properties by Boulder homeowners for less than 30 days at a time. The current short-term rental tax rate is 7.5%.

Sugar Sweetened Beverage Product Distribution Tax

The Sugar Sweetened Beverage Product Distribution Tax is a voter-initiated tax that was adopted by Boulder voters in the November 2016 election. It places a 2-cent per ounce excise tax on the distribution of beverages with added sugar and other sweeteners. The tax took effect on July 1, 2017 and revenue will be spent on health promotion, general wellness programs and chronic disease prevention that improve health equity, and other health programs (especially for residents with low income and those most affected by chronic disease) linked to sugary drink consumption.

Trash Tax

The trash tax is an occupation tax on trash haulers serving customers within the city limits and helps fund waste reduction efforts in Boulder. Most haulers pass the tax on to customers as part of their trash service bills. Boulder also has a waste hauling ordinance that applies to all haulers. The current trash tax rates are \$3.50 per month for households and \$0.85 per cubic yard of trash for businesses and multifamily units that use centralized dumpsters.

Exhibit 1: Sales and Use Tax by Category, Industry and Location

Total Net Sales/Use Tax Receipts by Tax Category	September YTD Actual				
	2018	2019	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$79,467,480	\$82,891,360	79.22%	4.31%	3.43%
Business Use Tax	10,189,823	8,908,845	8.51%	(12.57%)	(24.30%)
Construction Use Tax	9,908,255	9,071,799	8.67%	(8.44%)	(5.44%)
Motor Vehicle Use Tax	3,458,286	3,756,995	3.59%	8.64%	10.60%
Total Sales and Use Tax	\$103,023,844	\$104,628,999	100.00%	1.56%	-0.44%

Total Net Sales/Use Tax Receipts by Industry Type	September YTD Actual				
	2018	2019	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$3,261,504	\$2,876,753	2.75%	(11.80%)	(9.11%)
Automotive Trade	7,131,961	7,439,568	7.11%	4.31%	5.37%
Building Material - Retail	3,450,195	3,655,758	3.49%	5.96%	1.98%
Computer Related Business Sector	5,594,155	5,618,447	5.37%	0.43%	2.69%
Construction Sales / Use Tax	10,099,920	9,412,953	9.00%	(6.80%)	(4.27%)
Consumer Electronics	1,974,249	1,921,610	1.84%	(2.67%)	6.44%
Eating Places	13,684,148	13,807,908	13.20%	0.90%	0.67%
Food Stores	12,173,826	11,923,232	11.40%	(2.06%)	(3.00%)
General Retail	19,677,729	19,296,144	18.44%	(1.94%)	(1.34%)
Home Furnishings	2,555,284	2,363,904	2.26%	(7.49%)	(6.84%)
Medical Marijuana	315,576	222,344	0.21%	(29.54%)	(34.25%)
Rec Marijuana	2,797,384	2,879,701	2.75%	2.94%	5.69%
Transportation/Utilities	6,156,387	6,208,745	5.93%	0.85%	(0.82%)
All Other	14,151,526	17,001,933	16.25%	20.14%	1.76%
Total Sales and Use Tax	\$103,023,844	\$104,628,999	100.00%	1.56%	-0.44%

Total Net Sales/Use Tax Receipts by Geographic Area	September YTD Actual				
	2018	2019	% of Total	YTD % Change	12 Month % Change
29th Street	\$6,487,342	\$6,178,992	5.91%	(4.75%)	(4.65%)
Airport	90,800	42,236	0.04%	(53.48%)	(98.32%)
Basemar	1,519,531	2,299,242	2.20%	51.31%	43.36%
Boulder County	1,162,136	1,471,215	1.41%	26.60%	20.16%
Boulder Industrial	9,545,963	9,726,216	9.30%	1.89%	3.49%
BVRC-Boulder Valley Regional Center	19,937,374	19,516,754	18.65%	(2.11%)	(0.19%)
Colorado All Other	441,037	489,533	0.47%	11.00%	11.16%
County Clerk	3,458,286	3,756,995	3.59%	8.64%	10.60%
Downtown	8,034,790	9,794,763	9.36%	21.90%	18.61%
Downtown Extension	438,016	301,421	0.29%	(31.18%)	(42.76%)
East Downtown	814,614	745,457	0.71%	(8.49%)	6.10%
Gunbarrel Commercial	1,110,422	1,090,387	1.04%	(1.80%)	(1.83%)
Gunbarrel Industrial	5,014,209	4,413,322	4.22%	(11.98%)	(11.54%)
Metro Denver	3,454,299	4,017,086	3.84%	16.29%	15.06%
N. 28th St Commercial	4,787,308	4,917,486	4.70%	2.72%	2.78%
N. Broadway Annex	332,623	503,239	0.48%	51.29%	52.98%
North Broadway	1,265,802	1,736,933	1.66%	37.22%	29.85%
Out of State	11,952,906	13,562,554	12.96%	13.47%	2.73%
Pearl Street Mall	3,368,234	3,070,375	2.93%	(8.84%)	(6.51%)
Public Utilities	3,588,424	3,692,665	3.53%	2.90%	2.53%
Table Mesa	2,309,523	2,400,087	2.29%	3.92%	8.02%
The Meadows	717,172	801,712	0.77%	11.79%	8.07%
UHGID (the "hill")	1,116,642	1,192,956	1.14%	6.83%	6.92%
University of Colorado	1,068,190	1,055,106	1.01%	(1.22%)	(0.39%)
Unlicensed Receipts	862,963	500,460	0.48%	(42.01%)	(38.46%)
All Other Boulder	10,145,238	7,351,805	7.03%	(27.53%)	(13.15%)
Total Sales and Use Tax	\$103,023,844	\$104,628,999	100.00%	1.56%	-0.44%

Exhibit 2: Sales Tax and Use Tax Separately by Industry and Location

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
September YTD						September YTD				
2018	2019	\$ Change	YTD % Change	12 Month % Change		2018	2019	\$ Change	YTD % Change	12 Month % Change
3,234,280	2,859,761	(374,519)	(11.58%)	(9.40%)	Apparel Stores	27,224	16,992	(10,232)	(37.58%)	22.37%
3,590,618	3,636,294	45,676	1.27%	1.21%	Automotive Trade	3,541,343	3,803,274	261,931	7.40%	9.64%
3,432,547	3,632,966	200,419	5.84%	1.64%	Building Material - Retail	17,648	22,791	5,143	29.14%	78.12%
1,825,810	2,609,420	783,610	42.92%	36.02%	Computer Related Business Sector	3,768,345	3,009,027	(759,318)	(20.15%)	(13.99%)
587,098	613,165	26,067	4.44%	8.35%	Construction Sales / Use Tax	9,512,822	8,799,788	(713,034)	(7.50%)	(5.01%)
1,903,780	1,863,320	(40,460)	(2.13%)	2.40%	Consumer Electronics	70,469	58,291	(12,178)	(17.28%)	97.90%
13,547,101	13,695,594	148,493	1.10%	1.15%	Eating Places	137,047	112,314	(24,733)	(18.05%)	(42.87%)
11,977,747	11,796,801	(180,946)	(1.51%)	(2.92%)	Food Stores	196,079	126,431	(69,648)	(35.52%)	(9.43%)
18,116,631	18,556,432	439,801	2.43%	2.28%	General Retail	1,561,098	739,712	(821,386)	(52.62%)	(44.70%)
2,542,703	2,353,907	(188,796)	(7.42%)	(6.73%)	Home Furnishings	12,581	9,997	(2,584)	(20.54%)	(29.93%)
306,383	203,698	(102,685)	(33.52%)	(35.27%)	Medical Marijuana	9,193	9,452	259	2.82%	(17.67%)
2,697,020	2,831,094	134,074	4.97%	5.88%	Rec Marijuana	100,364	48,607	(51,757)	(51.57%)	0.89%
5,918,157	6,003,550	85,392	1.44%	(0.64%)	Transportation/Utilities	238,230	205,195	(33,035)	(13.87%)	(5.49%)
9,787,605	12,235,359	2,447,754	25.01%	22.18%	All Other	4,363,921	4,766,574	402,653	9.23%	(27.94%)
79,467,480	82,891,360	3,423,880	4.31%	3.43%	Total	23,556,364	21,737,639	(1,818,725)	(7.72%)	(12.56%)

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
September YTD						September YTD				
2018	2019	\$ Change	YTD % Change	12 Month % Change		2018	2019	\$ Change	YTD % Change	12 Month % Change
6,398,928	6,069,835	(329,093)	(5.14%)	(6.97%)	29th Street	88,414	109,157	20,743	23.46%	180.55%
33,262	29,482	(3,780)	(11.36%)	(1.87%)	Airport	57,538	12,754	(44,784)	(77.83%)	(99.31%)
1,470,799	2,210,723	739,924	50.31%	41.11%	Basemar	48,732	88,519	39,787	81.64%	119.23%
1,063,538	1,341,961	278,423	26.18%	21.21%	Boulder County	98,598	129,253	30,655	31.09%	10.68%
5,590,261	5,637,530	47,269	0.85%	0.37%	Boulder Industrial	3,955,702	4,088,687	132,985	3.36%	8.01%
18,267,767	18,160,022	(107,745)	(0.59%)	(0.59%)	BVRC-Boulder Valley Regional Center	1,669,607	1,356,732	(312,875)	(18.74%)	5.14%
388,539	399,264	10,725	2.76%	4.05%	Colorado All Other	52,498	90,268	37,770	71.95%	63.68%
0	0	0	0.00%	0.00%	County Clerk	3,458,286	3,756,995	298,709	8.64%	10.60%
6,495,735	6,539,788	44,053	0.68%	(0.21%)	Downtown	1,539,055	3,254,976	1,715,921	111.49%	105.68%
428,725	268,712	(160,013)	(37.32%)	(46.79%)	Downtown Extension	9,291	32,710	23,419	252.06%	93.36%
624,487	581,322	(43,165)	(6.91%)	(4.29%)	East Downtown	190,127	164,136	(25,991)	(13.67%)	44.41%
1,106,193	1,086,532	(19,661)	(1.78%)	(1.80%)	Gunbarrel Commercial	4,229	3,855	(374)	(8.83%)	(8.85%)
891,636	947,596	55,960	6.28%	8.33%	Gunbarrel Industrial	4,122,573	3,465,726	(656,847)	(15.93%)	(15.80%)
3,216,259	3,645,629	429,370	13.35%	13.64%	Metro Denver	238,040	371,457	133,417	56.05%	30.88%
4,592,467	4,609,915	17,448	0.38%	1.59%	N. 28th St Commercial	194,841	307,571	112,730	57.86%	25.94%
316,656	404,960	88,304	27.89%	24.08%	N. Broadway Annex	15,967	98,279	82,312	515.51%	670.75%
1,173,865	1,659,871	486,006	41.40%	30.58%	North Broadway	91,937	77,063	(14,874)	(16.18%)	20.91%
11,378,770	13,202,825	1,824,055	16.03%	12.68%	Out of State	574,136	359,728	(214,407)	(37.34%)	(64.98%)
3,194,293	2,958,363	(235,930)	(7.39%)	(5.16%)	Pearl Street Mall	173,941	112,012	(61,929)	(35.60%)	(36.83%)
3,507,584	3,579,265	71,681	2.04%	1.69%	Public Utilities	80,840	113,400	32,560	40.28%	37.88%
2,286,694	2,401,253	114,559	5.01%	8.57%	Table Mesa	22,829	-1,167	(23,996)	(105.11%)	(58.40%)
703,974	789,984	86,010	12.22%	8.24%	The Meadows	13,198	11,728	(1,470)	(11.14%)	0.06%
1,112,731	1,182,850	70,119	6.30%	6.32%	UHGD (the "hill")	3,911	10,106	6,195	158.41%	130.26%
1,051,530	1,048,622	(2,908)	(0.28%)	0.58%	University of Colorado	16,660	6,484	(10,176)	(61.08%)	(53.40%)
255,628	131,120	(124,508)	(48.71%)	(37.75%)	Unlicensed Receipts	607,335	369,340	(237,995)	(39.19%)	(38.87%)
3,917,159	4,003,934	86,775	2.22%	2.95%	All Other Boulder	6,228,079	3,347,871	(2,880,208)	(46.25%)	(25.34%)
79,467,480	82,891,360	3,423,880	4.31%	3.43%	Total	23,556,364	21,737,639	(1,818,725)	(7.72%)	(12.56%)

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																	
	2014	5,965,991	6,637,903	7,506,181	6,619,759	6,990,628	8,303,288	7,020,977	7,893,039	8,584,506	0	0	0	65,522,272	1,840,513,258		3.56%
	2015	6,889,039	7,636,464	9,068,947	7,527,277	7,792,804	9,273,066	8,100,335	9,051,520	9,341,520	0	0	0	74,680,972	1,934,740,207	5.12%	3.86%
	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	10,570,518	0	0	0	77,442,630	2,006,285,751	3.70%	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	9,972,380	0	0	0	76,799,960	1,989,636,269	-0.83%	3.86%
	2018	7,849,996	7,028,188	9,445,995	7,925,005	8,389,559	10,016,816	8,891,244	9,487,763	10,432,914	0	0	0	79,467,480	2,058,743,005	3.47%	3.86%
	2019	8,590,453	7,489,624	9,606,398	8,214,047	8,832,480	10,732,278	9,049,753	9,104,852	11,271,475	0	0	0	82,891,360	2,147,444,560	4.31%	3.86%
Change from prior year (month)		9.43%	6.57%	1.70%	3.65%	5.28%	7.14%	1.78%	-4.04%	8.04%							
Change from prior year (YTD)		9.43%	8.08%	5.60%	5.12%	5.15%	5.55%	4.98%	3.74%	4.31%	4.31%	4.31%	4.31%	4.31%			
Business & Vehicle Use Tax																	
	2014	924,895	905,714	1,324,127	1,727,986	666,706	2,541,847	1,056,846	1,297,348	1,409,960	0	0	0	11,855,429	333,017,669		3.56%
	2015	1,274,337	1,134,561	1,713,016	965,772	1,127,357	1,638,029	1,002,535	1,267,096	2,381,899	0	0	0	12,504,602	323,953,420	-2.72%	3.86%
	2016	1,315,821	2,372,877	1,376,970	1,353,478	1,019,194	1,606,928	1,576,860	1,215,718	1,287,791	0	0	0	13,125,637	340,042,609	4.97%	3.86%
	2017	1,201,116	1,039,550	1,350,761	1,002,139	1,069,886	1,274,550	1,023,652	1,465,764	1,527,395	0	0	0	10,954,813	283,803,446	-16.54%	3.86%
	2018	1,290,009	1,294,445	1,752,255	1,301,775	1,300,969	1,628,223	1,417,553	1,197,408	2,465,472	0	0	0	13,648,109	353,577,953	24.59%	3.86%
	2019	1,430,111	1,364,747	1,481,683	1,325,467	1,227,448	1,709,047	1,310,729	1,226,947	1,589,661	0	0	0	12,665,840	328,130,570	-7.20%	3.86%
Change from prior year (month)		10.86%	5.43%	-15.44%	1.82%	-5.65%	4.96%	-7.54%	2.47%	-35.52%							
Change from prior year (YTD)		10.86%	8.14%	-1.39%	-0.65%	-1.59%	-0.34%	-1.36%	-0.95%	-7.20%	-7.20%	-7.20%	-7.20%	-7.20%			
Construction Use Tax																	
	2014	716,119	1,111,061	600,233	430,524	571,269	1,688,472	373,129	379,130	713,014	0	0	0	6,582,951	184,914,354		3.56%
	2015	387,123	680,064	2,527,741	776,513	1,008,019	985,050	583,353	986,617	532,910	0	0	0	8,467,390	219,362,435	18.63%	3.86%
	2016	1,545,717	1,134,734	968,302	1,481,245	1,362,485	900,269	1,360,909	464,057	1,326,163	0	0	0	10,543,881	273,157,539	24.52%	3.86%
	2017	1,151,587	511,519	747,890	408,887	458,555	1,517,412	633,799	576,268	917,519	0	0	0	6,923,436	179,363,627	-34.34%	3.86%
	2018	750,069	566,915	1,301,336	1,741,557	1,665,150	981,039	708,659	1,225,118	968,412	0	0	0	9,908,255	256,690,544	43.11%	3.86%
	2019	444,168	1,245,000	1,159,603	969,826	740,084	1,831,923	624,540	1,373,730	682,925	0	0	0	9,071,799	235,020,699	-8.44%	3.86%
Change from prior year (month)		-40.78%	119.61%	-10.89%	-44.31%	-55.55%	86.73%	-11.87%	12.13%	-29.48%							
Change from prior year (YTD)		-40.78%	28.26%	8.80%	-12.42%	-24.34%	-8.78%	-9.07%	-6.16%	-8.44%	-8.44%	-8.44%	-8.44%	-8.44%			
TOTAL																	
	2014	7,607,005	8,654,678	9,430,541	8,778,269	8,228,603	12,533,607	8,450,952	9,569,517	10,707,480	0	0	0	83,960,652	2,358,445,281		3.56%
	2015	8,550,499	9,451,089	13,309,704	9,269,562	9,928,180	11,896,145	9,686,223	11,305,233	12,256,329	0	0	0	95,652,964	2,478,056,062	5.07%	3.86%
	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	13,184,472	0	0	0	101,112,148	2,619,485,699	5.71%	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	12,417,294	0	0	0	94,678,209	2,452,803,342	-6.36%	3.86%
	2018	9,890,074	8,889,548	12,499,586	10,968,337	11,355,678	12,626,078	11,017,456	11,910,289	13,866,798	0	0	0	103,023,844	2,669,011,503	8.81%	3.86%
	2019	10,464,732	10,099,371	12,247,684	10,509,340	10,800,012	14,273,248	10,985,022	11,705,529	13,544,061	0	0	0	104,628,999	2,710,595,829	1.56%	3.86%
Change from prior year (month)		5.81%	13.61%	-2.02%	-4.18%	-4.89%	13.05%	-0.29%	-1.72%	-2.33%							
Change from prior year (YTD)		5.81%	9.50%	4.90%	2.54%	0.97%	3.27%	2.76%	2.16%	1.56%	1.56%	1.56%	1.56%	1.56%			