



City of Boulder Finance

REVENUE REPORT

December 2019

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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 January 2020 and is largely attributed to economic activity through the month of December 2019.

Sales and Use Tax

- Year to date (YTD), sales and use tax based upon current economic activity increased from 2018 by \$255,272 or 0.18%. Because this is the annual report, the rolling 12-Month period is the same as YTD.
- 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, total sales and use tax increased from 2018 by \$1,344,899 or 0.96%.
- 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 December				
	2018	2019	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$106,615,100	\$110,908,014	\$4,292,914	4.03%	4.03%
Rec MJ Additional 3.5%*	1,775,066	1,821,631	46,565	2.62%	2.62%
Business Use Tax	13,033,491	11,129,889	(1,903,602)	(14.61%)	(14.61%)
Construction Use Tax	13,015,904	10,720,124	(2,295,780)	(17.64%)	(17.64%)
Motor Vehicle Use Tax	4,853,318	4,968,493	115,175	2.37%	2.37%
Total Sales & Use Tax based on current economic activity	\$139,292,879	\$139,548,151	\$255,272	0.18%	0.18%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	211,748	797,836	586,088	276.79%	276.79%
Business Use Tax Audit Revenue**	1,105,124	1,608,663	503,539	45.56%	45.56%
Total Sales and Use Tax	\$140,609,751	\$141,954,650	\$1,344,899	0.96%	0.96%

* 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 was driven by growth in 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 were partially offset by declines in apparel and home furnishings sales. Business use tax and construction use tax were down \$4.1 million compared to 2018, this is consistent with statewide trends showing declines in business investment and slowdowns in construction starts. **It is important to note, that while business use tax and construction use tax were down from 2018, revenue from these two sources was above budget. Because these sources are so volatile, the city budgets a conservative base amount and revenue received in excess of that base amount is considered one-time and can be used for one-time expenditures.**

Accommodations tax revenue grew by \$672,946, or 8.3% over 2018, due primarily to three new hotels that opened in the past 18 months supplying over 500 new rooms. Short-Term Rental Tax revenue increased by \$147,992 or 13.6% over 2018.

Recreational Marijuana Excise Tax declined \$101,093 or 10.9% compared to 2018, due to the closure of several recreational grow facilities during 2018 and 2019. Sugar Sweetened Beverage revenue increased by \$73,598 or 1.5%.

Chart 1: YTD Sales and Use Tax by Fund

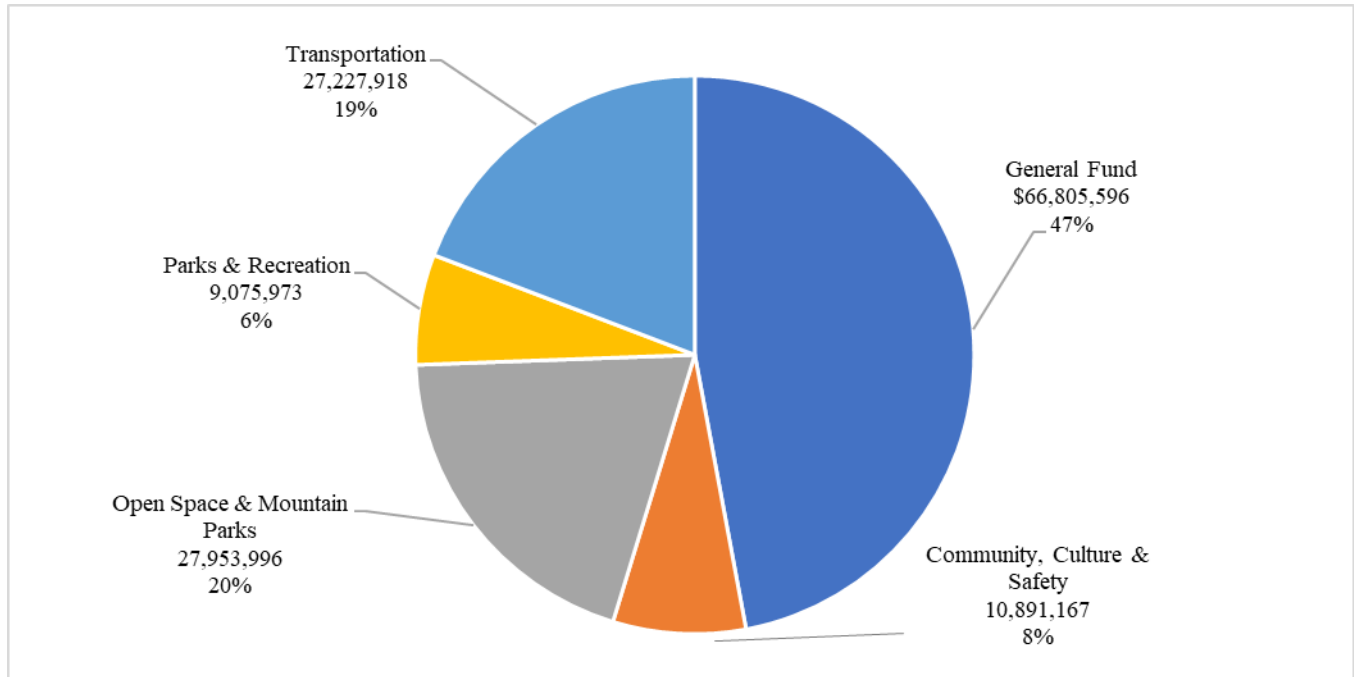
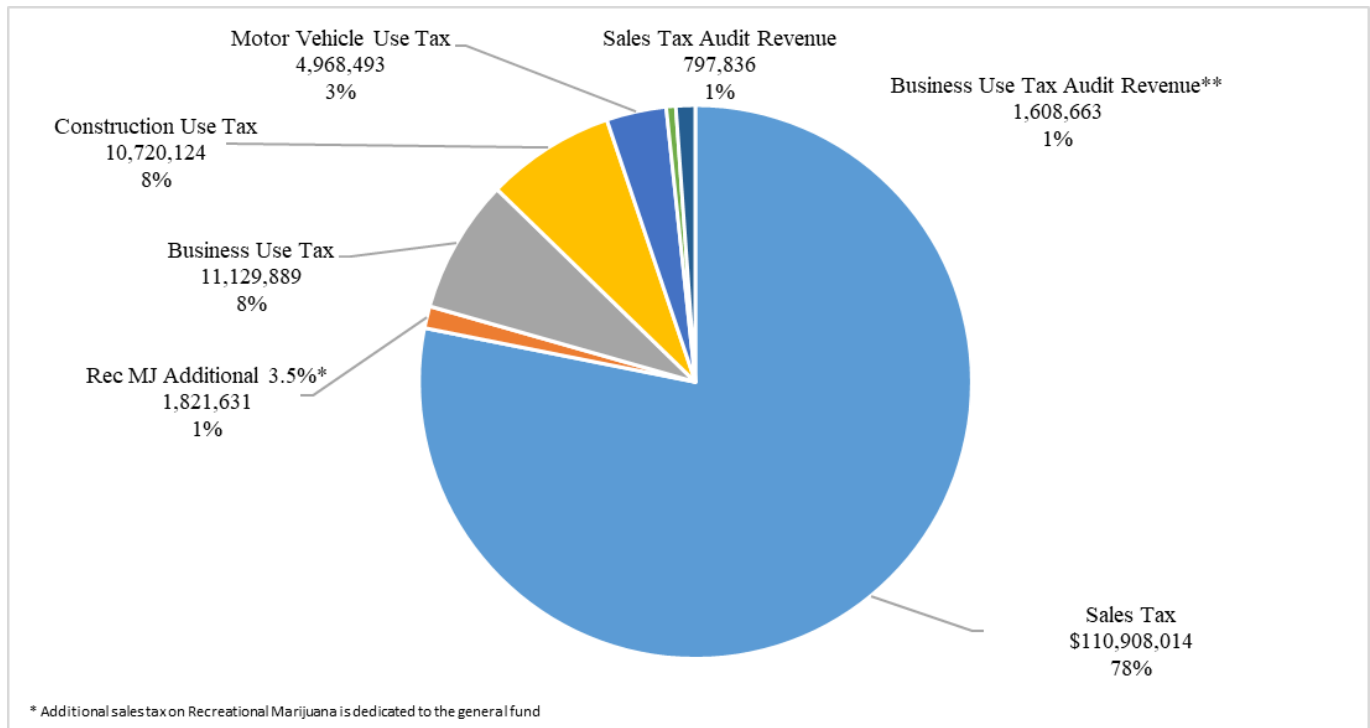


Chart 2: YTD Sales & Use Tax by Type



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. December 2019 retail sales tax revenue was **up 4.95%** compared to December 2018 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

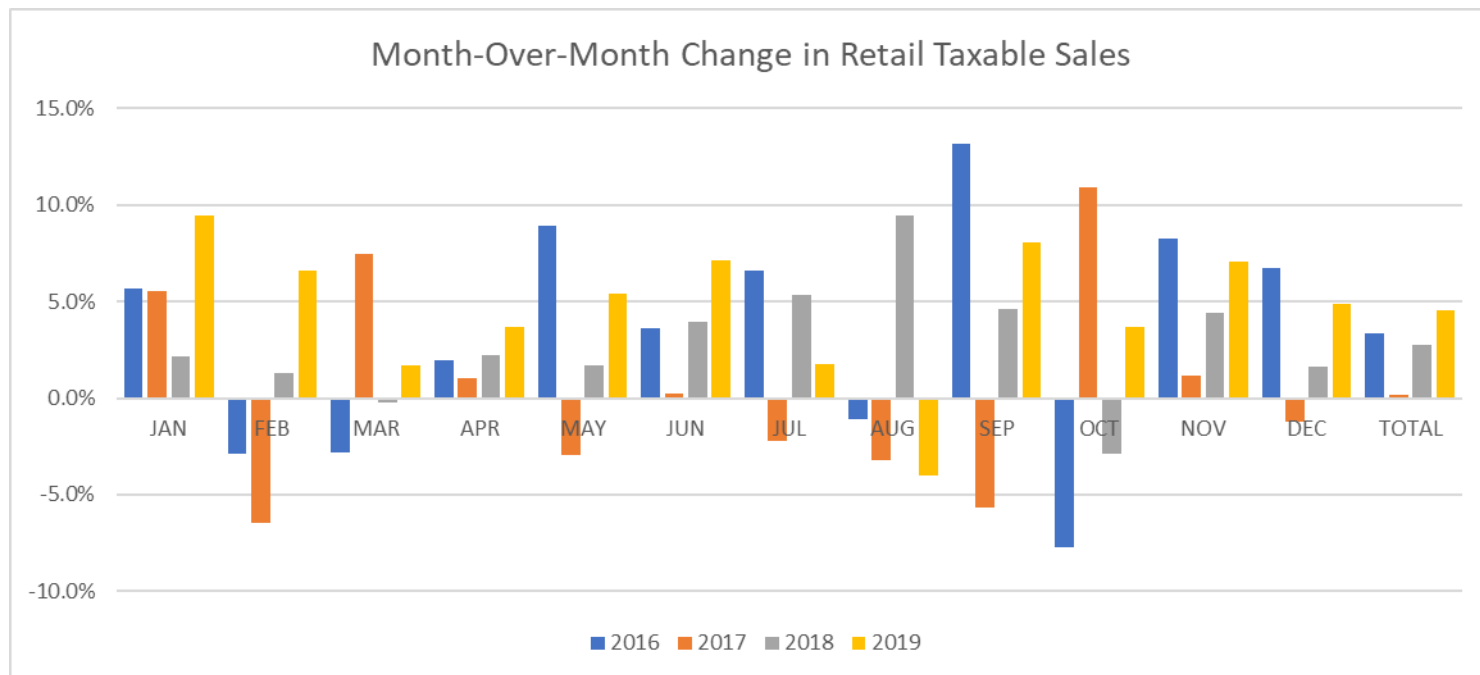


Chart 4: Sales Tax by Industry

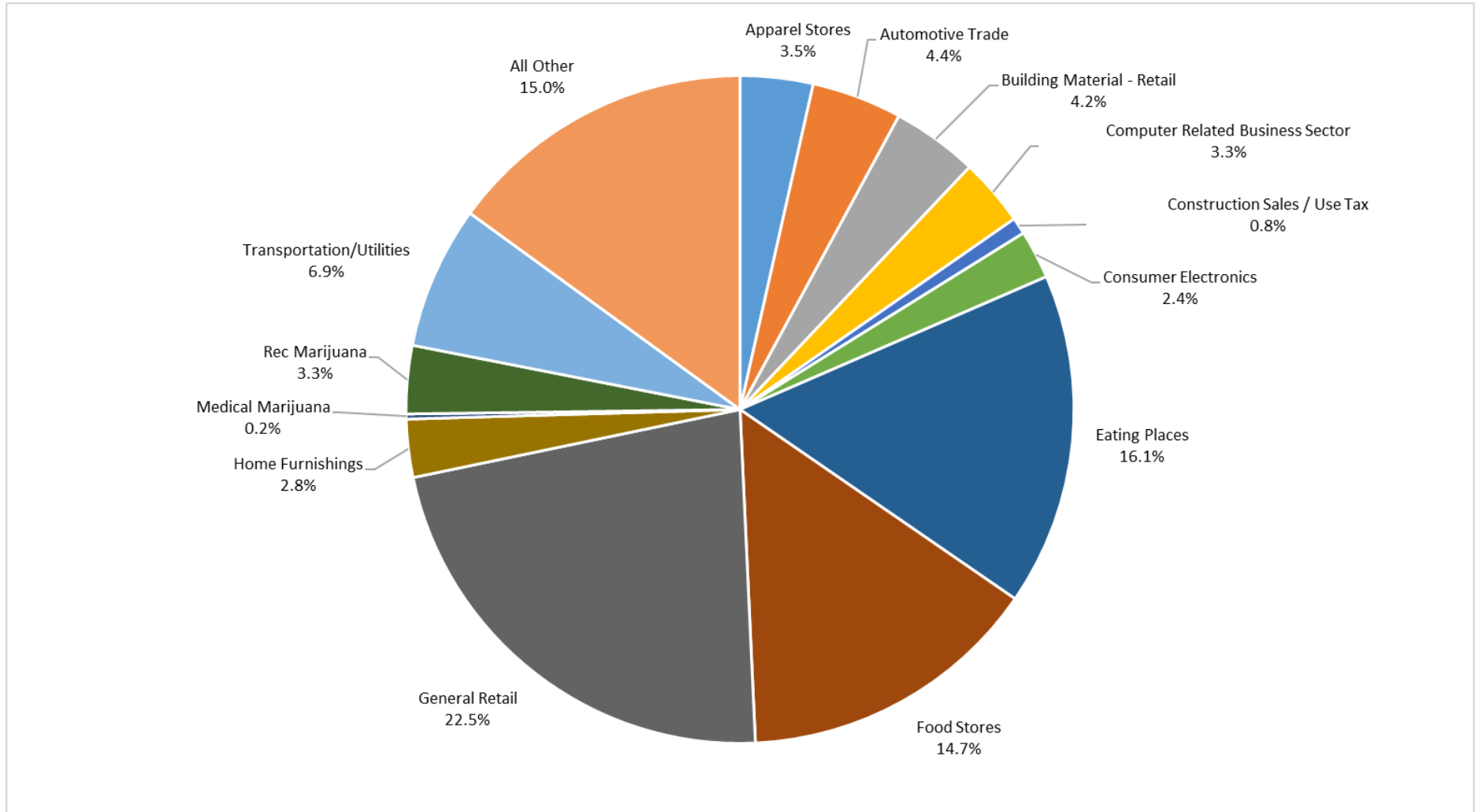
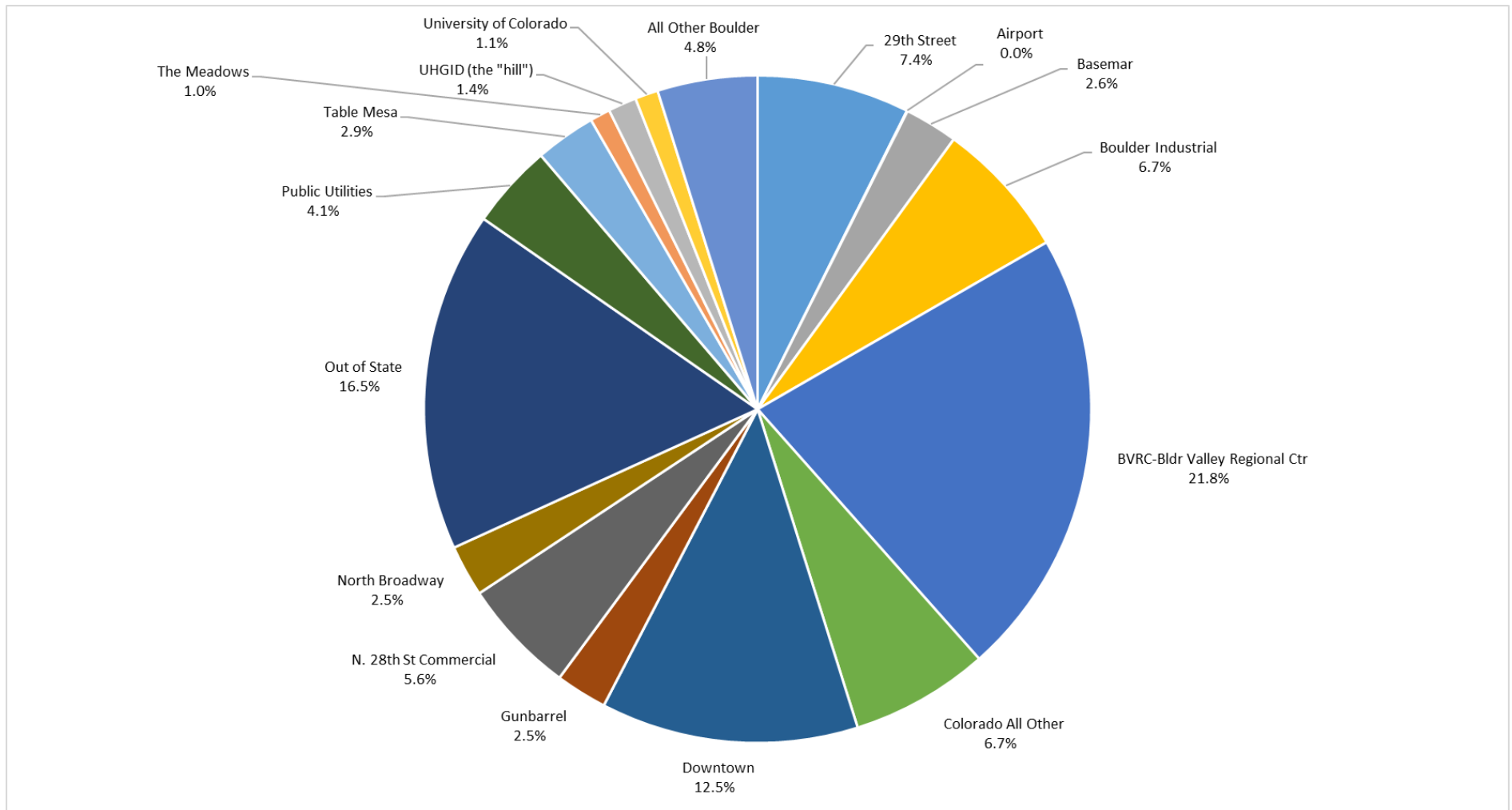


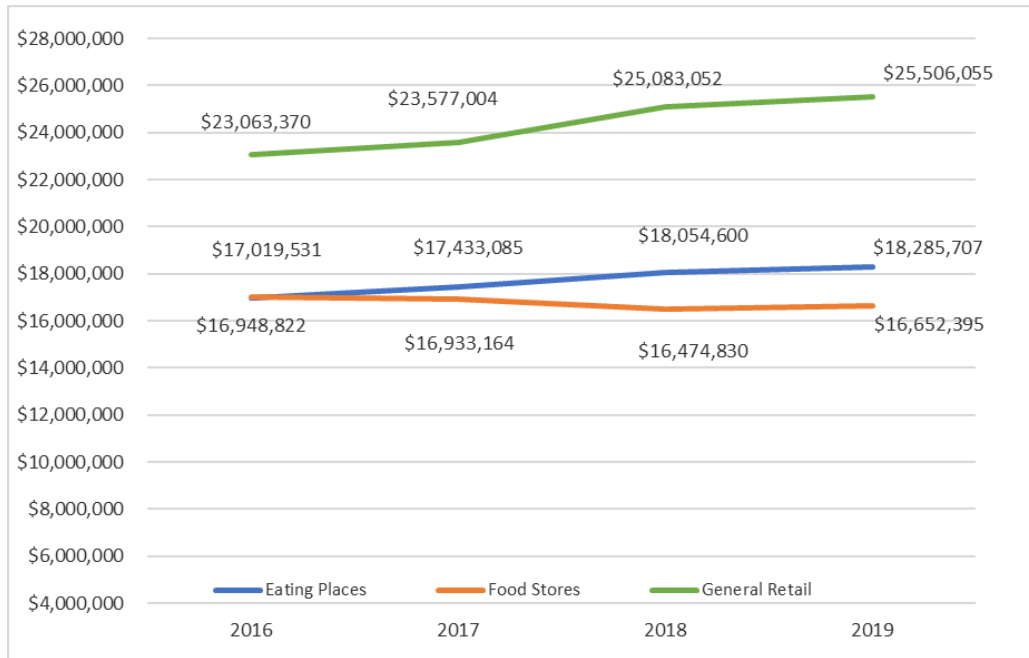
Chart 5: Sales Tax by Geographic Area¹



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

Chart 6: Industry Trends – YTD Retail Sales Tax

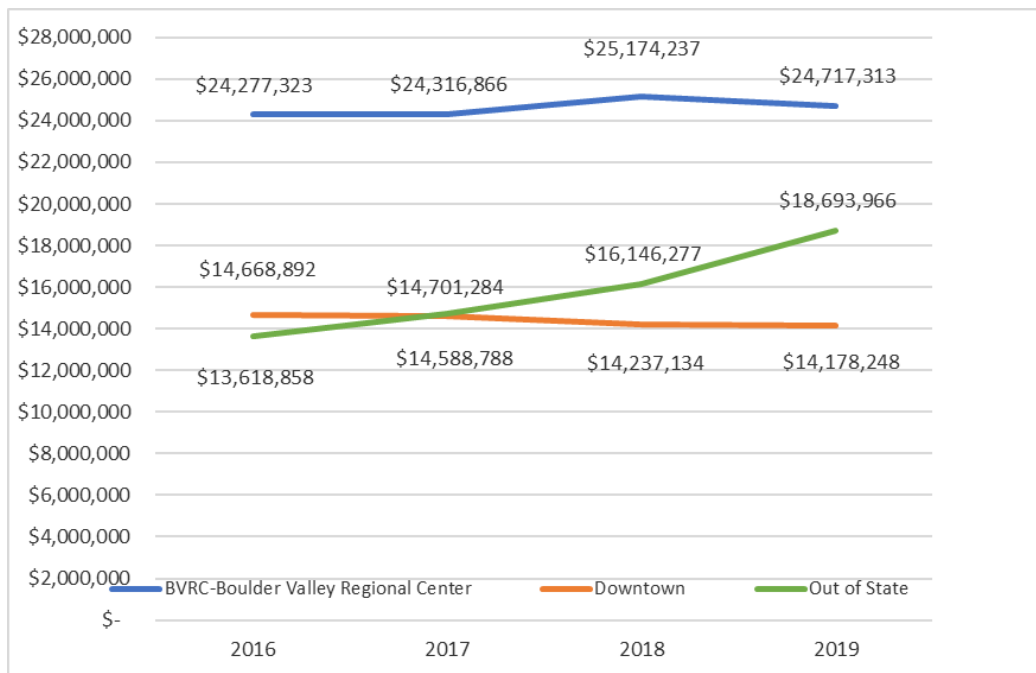
The chart below highlights the three-highest grossing industries. Combined these three industries generate 53% of total retail sales tax revenue.



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.

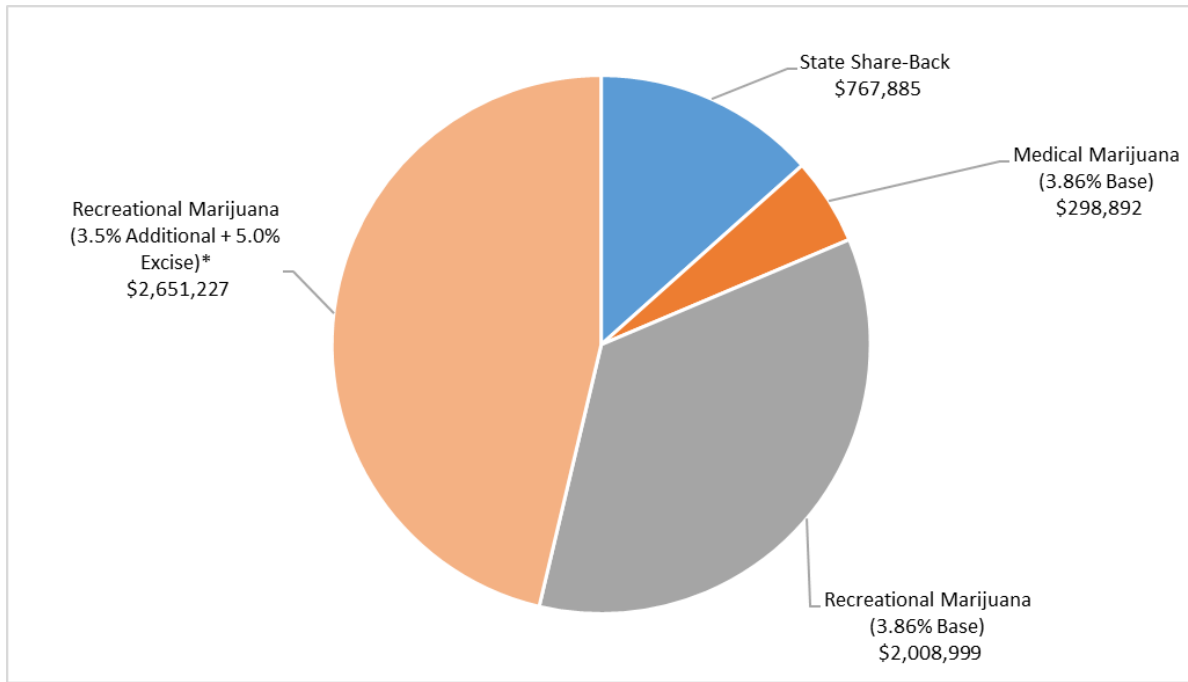


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

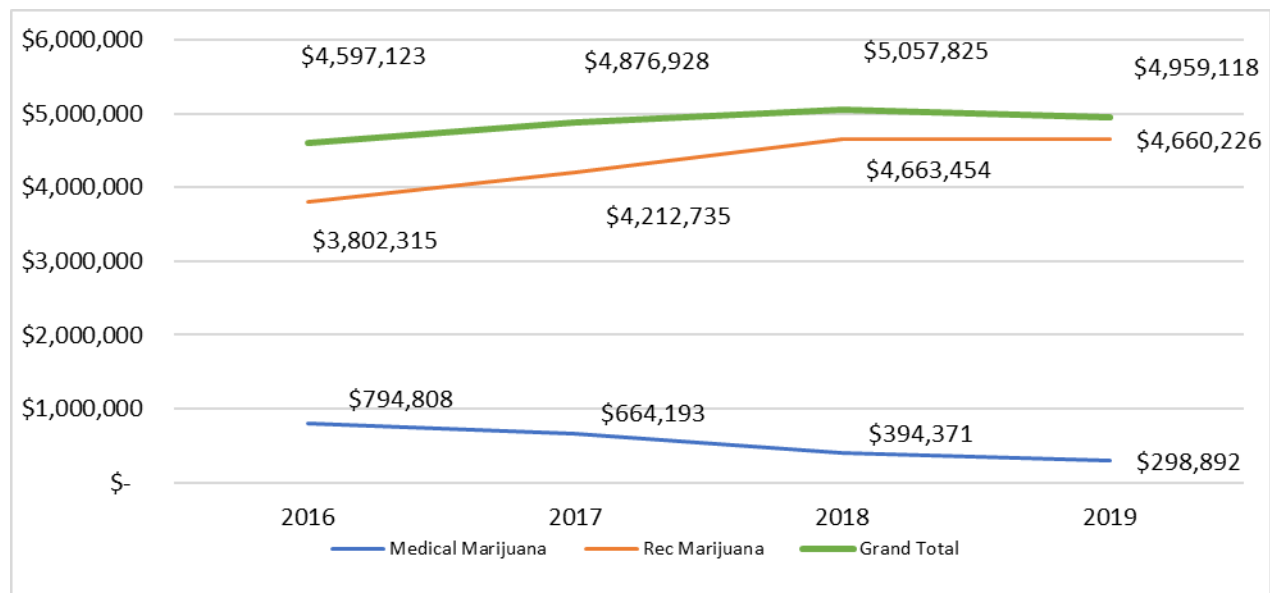
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The City collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

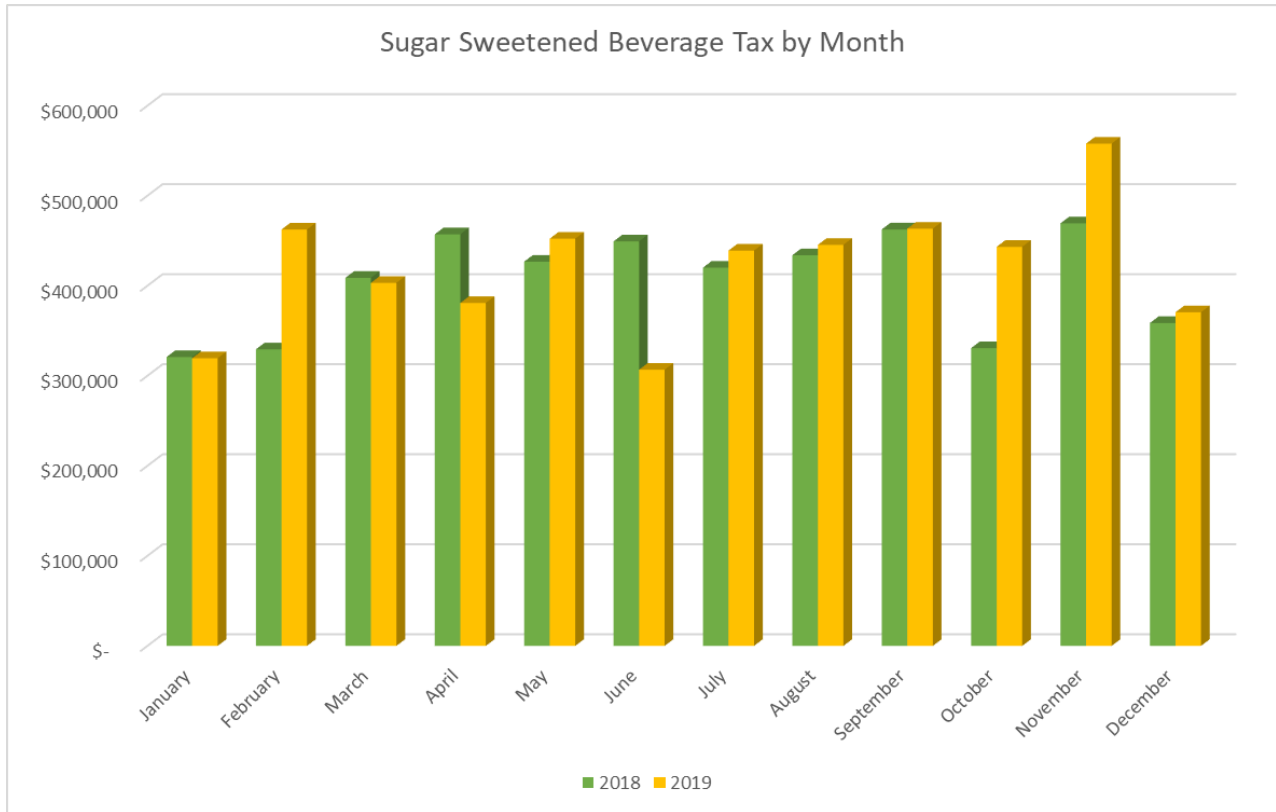


² Rec Marijuana excludes state share back payments.

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). November is higher than average due to the posting of an audit of a large taxpayer.

Other Tax Revenues

Miscellaneous Tax Statistics	December YTD Actual				
	2018	2019	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$8,103,345	\$8,776,291	\$672,946	8.30%	8.30%
Admissions Tax	759,856	833,231	73,375	9.66%	9.66%
Disposable Bag Fee	284,269	278,928	(5,341)	(1.88%)	(1.88%)
Food Service Tax	738,813	771,504	32,691	4.42%	4.42%
Rec Marijuana Excise Tax	930,689	829,596	(101,093)	(10.86%)	(10.86%)
Short-Term Rental Tax	1,089,431	1,237,423	147,992	13.58%	13.58%
Sugar Sweetened Beverage Tax	4,867,903	5,046,274	178,371	3.66%	3.66%
Trash Tax	1,794,650	1,851,487	56,837	3.17%	3.17%

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	December YTD Actual				
	2018	2019	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$108,601,914	\$113,527,481	79.97%	4.54%	4.54%
Business Use Tax	14,138,615	12,601,768	8.88%	(10.87%)	(10.87%)
Construction Use Tax	13,015,904	10,856,909	7.65%	(16.59%)	(16.59%)
Motor Vehicle Use Tax	4,853,318	4,968,493	3.50%	2.37%	2.37%
Total Sales and Use Tax	\$140,609,751	\$141,954,650	100.00%	0.96%	0.96%

Total Net Sales/Use Tax Receipts by Industry Type	December YTD Actual				
	2018	2019	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$4,512,306	\$4,021,217	2.83%	(10.88%)	(10.88%)
Automotive Trade	9,862,452	9,989,310	7.04%	1.29%	1.29%
Building Material - Retail	4,642,390	4,758,022	3.35%	2.49%	2.49%
Computer Related Business Sector	7,570,903	7,305,413	5.15%	(3.51%)	(3.51%)
Construction Sales / Use Tax	13,449,989	11,722,723	8.26%	(12.84%)	(12.84%)
Consumer Electronics	2,794,256	2,857,556	2.01%	2.27%	2.27%
Eating Places	18,194,252	18,431,317	12.98%	1.30%	1.30%
Food Stores	16,736,090	16,845,280	11.87%	0.65%	0.65%
General Retail	27,030,004	26,742,576	18.84%	(1.06%)	(1.06%)
Home Furnishings	3,573,642	3,203,062	2.26%	(10.37%)	(10.37%)
Medical Marijuana	394,425	298,892	0.21%	(24.22%)	(24.22%)
Rec Marijuana	3,732,711	3,830,630	2.70%	2.62%	2.62%
Transportation/Utilities	8,173,171	8,146,914	5.74%	(0.32%)	(0.32%)
All Other	19,943,160	23,801,738	16.77%	19.35%	19.35%
Total Sales and Use Tax	\$140,609,751	\$141,954,650	100.00%	0.96%	0.96%

Total Net Sales/Use Tax Receipts by Geographic Area	December YTD Actual				
	2018	2019	% of Total	YTD % Change	12 Month % Change
29th Street	\$8,955,329	\$8,546,119	6.02%	(4.57%)	(4.57%)
Airport	111,924	59,710	0.04%	(46.65%)	(46.65%)
Basemar	2,061,487	3,173,527	2.24%	53.94%	53.94%
Boulder County	1,583,414	1,978,914	1.39%	24.98%	24.98%
Boulder Industrial	12,908,522	13,408,482	9.45%	3.87%	3.87%
BVRC-Boulder Valley Regional Center	27,509,019	26,175,738	18.44%	(4.85%)	(4.85%)
Colorado All Other	633,660	686,962	0.48%	8.41%	8.41%
County Clerk	4,853,318	4,968,493	3.50%	2.37%	2.37%
Downtown	10,668,610	12,467,154	8.78%	16.86%	16.86%
Downtown Extension	507,259	685,965	0.48%	35.23%	35.23%
East Downtown	1,211,301	994,318	0.70%	(17.91%)	(17.91%)
Gunbarrel Commercial	1,563,490	1,546,710	1.09%	(1.07%)	(1.07%)
Gunbarrel Industrial	6,369,469	5,933,283	4.18%	(6.85%)	(6.85%)
Metro Denver	4,932,814	5,599,850	3.94%	13.52%	13.52%
N. 28th St Commercial	6,522,935	6,714,738	4.73%	2.94%	2.94%
N. Broadway Annex	485,116	667,765	0.47%	37.65%	37.65%
North Broadway	1,740,161	2,470,680	1.74%	41.98%	41.98%
Out of State	17,181,611	19,379,594	13.65%	12.79%	12.79%
Pearl Street Mall	4,517,234	4,115,749	2.90%	(8.89%)	(8.89%)
Public Utilities	4,761,626	4,798,040	3.38%	0.76%	0.76%
Table Mesa	3,286,929	3,340,234	2.35%	1.62%	1.62%
The Meadows	1,026,505	1,133,578	0.80%	10.43%	10.43%
UHGD (the "hill")	1,541,980	1,571,509	1.11%	1.92%	1.92%
University of Colorado	1,303,749	1,276,203	0.90%	(2.11%)	(2.11%)
Unlicensed Receipts	962,508	501,334	0.35%	(47.91%)	(47.91%)
All Other Boulder	13,409,781	9,760,001	6.88%	(27.22%)	(27.22%)
Total Sales and Use Tax	\$140,609,751	\$141,954,650	100.00%	0.96%	0.96%

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
December YTD						December YTD				
2018	2019	\$ Change	YTD % Change	12 Month % Change		2018	2019	\$ Change	YTD % Change	12 Month % Change
4,452,509	4,001,868	(450,641)	(10.12%)	(10.12%)	Apparel Stores	59,797	19,349	(40,448)	(67.64%)	(67.64%)
4,908,119	4,961,514	53,395	1.09%	1.09%	Automotive Trade	4,954,333	5,027,796	73,463	1.48%	1.48%
4,609,340	4,729,240	119,900	2.60%	2.60%	Building Material - Retail	33,050	28,782	(4,268)	(12.91%)	(12.91%)
2,572,170	3,708,055	1,135,885	44.16%	44.16%	Computer Related Business Sector	4,998,733	3,597,358	(1,401,375)	(28.03%)	(28.03%)
783,190	918,853	135,663	17.32%	17.32%	Construction Sales / Use Tax	12,666,799	10,803,870	(1,862,929)	(14.71%)	(14.71%)
2,566,500	2,670,986	104,486	4.07%	4.07%	Consumer Electronics	227,756	186,569	(41,187)	(18.08%)	(18.08%)
18,056,033	18,285,707	229,674	1.27%	1.27%	Eating Places	138,219	145,610	7,391	5.35%	5.35%
16,474,831	16,652,395	177,564	1.08%	1.08%	Food Stores	261,259	192,885	(68,374)	(26.17%)	(26.17%)
25,083,057	25,506,055	422,998	1.69%	1.69%	General Retail	1,946,947	1,236,521	(710,426)	(36.49%)	(36.49%)
3,558,716	3,190,137	(368,579)	(10.36%)	(10.36%)	Home Furnishings	14,926	12,925	(2,001)	(13.41%)	(13.41%)
381,997	277,908	(104,089)	(27.25%)	(27.25%)	Medical Marijuana	12,428	20,983	8,555	68.84%	68.84%
3,542,578	3,745,779	203,201	5.74%	2.19%	Rec Marijuana	190,133	84,851	(105,282)	(55.37%)	10.78%
7,845,789	7,859,179	13,390	0.17%	0.17%	Transportation/Utilities	327,382	287,735	(39,647)	(12.11%)	(12.11%)
13,767,085	17,019,802	3,252,717	23.63%	23.63%	All Other	6,176,075	6,781,935	605,860	9.81%	9.81%
108,601,914	113,527,481	4,925,567	4.54%	4.42%	Total	32,007,837	28,427,169	(3,580,668)	(11.19%)	(10.79%)

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
December YTD						December YTD				
2018	2019	\$ Change	YTD % Change	12 Month % Change		2018	2019	\$ Change	YTD % Change	12 Month % Change
8,661,088	8,385,093	(275,995)	(3.19%)	(3.19%)	29th Street	294,241	161,027	(133,214)	(45.27%)	(45.27%)
41,497	39,063	(2,434)	(5.87%)	(5.87%)	Airport	70,427	20,647	(49,780)	(70.68%)	(70.68%)
1,976,381	2,935,036	958,655	48.51%	48.51%	Basemar	85,106	238,491	153,385	180.23%	180.23%
1,439,534	1,774,383	334,849	23.26%	23.26%	Boulder County	143,880	204,531	60,651	42.15%	42.15%
7,455,820	7,565,622	109,802	1.47%	1.47%	Boulder Industrial	5,452,702	5,842,860	390,158	7.16%	7.16%
25,174,245	24,717,313	(456,932)	(1.82%)	(1.82%)	BVRC-Boulder Valley Regional Center	2,334,774	1,458,425	(876,349)	(37.53%)	(37.53%)
551,559	580,115	28,556	5.18%	5.18%	Colorado All Other	82,101	106,847	24,746	30.14%	30.14%
0	0	0	0.00%	0.00%	County Clerk	4,853,318	4,968,493	115,175	2.37%	2.37%
8,554,697	8,800,961	246,264	2.88%	2.88%	Downtown	2,113,913	3,666,193	1,552,280	73.43%	73.43%
494,659	627,161	132,502	26.79%	26.79%	Downtown Extension	12,600	58,804	46,204	366.70%	366.70%
854,443	771,337	(83,106)	(9.73%)	(9.73%)	East Downtown	356,858	222,981	(133,877)	(37.52%)	(37.52%)
1,557,453	1,541,657	(15,796)	(1.01%)	(1.01%)	Gunbarrel Commercial	6,037	5,053	(984)	(16.30%)	(16.30%)
1,188,054	1,293,123	105,069	8.84%	8.84%	Gunbarrel Industrial	5,181,415	4,640,160	(541,255)	(10.45%)	(10.45%)
4,551,033	5,127,440	576,407	12.67%	12.67%	Metro Denver	381,781	472,410	90,629	23.74%	23.74%
6,236,058	6,332,195	96,137	1.54%	1.54%	N. 28th St Commercial	286,877	382,543	95,666	33.35%	33.35%
419,586	555,748	136,162	32.45%	32.45%	N. Broadway Annex	65,530	112,017	46,487	70.94%	70.94%
1,571,423	2,273,802	702,379	44.70%	44.70%	North Broadway	168,738	196,878	28,140	16.68%	16.68%
16,146,279	18,693,966	2,547,687	15.78%	15.78%	Out of State	1,035,332	685,628	(349,703)	(33.78%)	(33.78%)
4,333,911	3,964,887	(369,024)	(8.51%)	(8.51%)	Pearl Street Mall	183,323	150,862	(32,461)	(17.71%)	(17.71%)
4,641,178	4,640,222	(956)	(0.02%)	(0.02%)	Public Utilities	120,448	157,819	37,371	31.03%	31.03%
3,252,195	3,327,953	75,758	2.33%	2.33%	Table Mesa	34,734	12,281	(22,453)	(64.64%)	(64.64%)
1,003,946	1,114,591	110,645	11.02%	11.02%	The Meadows	22,559	18,987	(3,572)	(15.84%)	(15.84%)
1,531,541	1,560,362	28,821	1.88%	1.88%	UHGD (the "hill")	10,439	11,148	709	6.79%	6.79%
1,282,800	1,269,719	(13,081)	(1.02%)	(1.02%)	University of Colorado	20,949	6,484	(14,465)	(69.05%)	(69.05%)
348,702	133,179	(215,523)	(61.81%)	(61.81%)	Unlicensed Receipts	613,806	368,155	(245,651)	(40.02%)	(40.02%)
5,333,832	5,502,555	168,723	3.16%	3.16%	All Other Boulder	8,075,949	4,257,446	(3,818,503)	(47.28%)	(47.28%)
108,601,914	113,527,481	4,925,567	4.54%	4.54%	Total	32,007,837	28,427,169	(3,580,668)	(11.19%)	(11.19%)

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	7,452,664	7,031,634	9,966,741	89,973,311	2,527,340,197		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	8,804,542	7,153,674	11,395,575	102,034,763	2,643,387,642	4.59%	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	8,122,561	7,743,585	12,164,995	105,473,771	2,732,481,114	3.37%	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	9,009,591	7,831,186	12,018,264	105,659,001	2,737,279,819	0.18%	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	8,749,441	8,179,000	12,205,993	108,601,914	2,813,521,088	2.79%	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	11,271,475	9,070,678	8,755,051	12,810,103	113,527,481	2,941,126,451	4.54%	3.86%
Change from prior year (month)		9.43%	6.57%	1.70%	3.65%	5.28%	7.14%	1.78%	-4.03%	8.04%	3.67%	7.04%	4.95%	4.54%			
Change from prior year (YTD)		9.43%	8.08%	5.60%	5.12%	5.15%	5.55%	4.98%	3.75%	4.31%	4.25%	4.48%	4.54%	4.54%			
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	1,012,343	1,011,907	1,429,435	15,309,114	430,031,292		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	1,161,419	942,357	1,945,294	16,553,672	428,851,606	-0.27%	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	1,199,518	1,089,711	1,699,856	17,114,722	443,386,580	3.39%	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	1,230,066	1,125,223	2,027,009	15,337,111	397,334,482	-10.39%	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	1,885,621	1,429,518	2,028,685	18,991,933	492,018,990	23.83%	3.86%
	2019	1,430,110	1,364,747	1,481,683	1,325,467	1,227,448	1,709,047	1,310,729	1,226,947	1,589,661	1,565,197	1,078,281	2,260,943	17,570,260	455,188,083	-7.49%	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%	-16.99%	-24.57%	11.45%	-7.49%			
Change from prior year (YTD)		10.86%	8.14%	-1.39%	-0.65%	-1.59%	-0.34%	-1.36%	-0.95%	-7.20%	-8.39%	-9.75%	-7.49%	-7.49%			
Construction Use Tax																	
	2014	716,119	1,111,061	600,233	430,524	571,269	1,688,472	373,129	379,130	713,014	908,032	325,754	1,557,635	9,374,372	263,325,056		3.56%
	2015	387,123	680,064	2,527,741	776,513	1,008,019	985,050	583,353	986,617	532,910	1,329,731	850,259	763,790	11,411,170	295,626,166	12.27%	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	379,898	667,293	460,763	12,051,835	312,223,705	5.61%	3.86%
	2017	1,151,587	511,519	747,890	408,887	458,555	1,517,412	633,799	576,268	917,519	371,415	1,563,238	1,039,648	9,897,737	256,418,057	-17.87%	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	1,311,886	1,024,752	771,012	13,015,905	337,199,611	31.50%	3.86%
	2019	444,168	1,245,000	1,021,676	969,826	740,084	1,831,923	624,540	1,373,730	820,852	485,001	579,417	720,692	10,856,909	281,267,073	-16.59%	3.86%
Change from prior year (month)		-40.78%	119.61%	-21.49%	-44.31%	-55.55%	86.73%	-11.87%	12.13%	-15.24%	-63.03%	-43.46%	-6.53%	-16.59%			
Change from prior year (YTD)		-40.78%	28.26%	3.53%	-15.58%	-26.63%	-10.75%	-10.86%	-7.71%	-8.44%	-14.82%	-17.22%	-16.59%	-16.59%			
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	9,373,039	8,369,295	12,953,811	114,656,797	3,220,696,545		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	11,295,692	8,946,290	14,104,659	129,999,605	3,367,865,415	4.57%	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	9,701,977	9,500,589	14,325,614	134,640,328	3,488,091,399	3.57%	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	10,611,072	10,519,647	15,084,921	130,893,849	3,391,032,358	-2.78%	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	11,946,948	10,633,270	15,005,690	140,609,752	3,642,739,689	7.42%	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	13,681,988	11,120,876	10,412,749	15,791,738	141,954,650	3,677,581,606	0.96%	3.86%
Change from prior year (month)		5.81%	13.61%	-3.12%	-4.18%	-4.89%	13.05%	-0.29%	-1.72%	-1.33%	-6.91%	-2.07%	5.24%	0.96%			
Change from prior year (YTD)		5.81%	9.50%	4.46%	2.21%	0.71%	3.06%	2.58%	2.01%	1.56%	0.68%	0.44%	0.96%	0.96%			