



City of Boulder Finance

July 17, 2018

Subject: Revised 2017 Revenue Report

The attached revenue report presents revised 2017 revenues following completion of the City of Boulder's annual financial audit. The most significant difference relates to a large business use tax payment that was received in March 2018 and related to prior periods and because it was reasonably known and measurable at the end of 2017, it was accrued back to 2017.

For clarification of any information in this report, please contact me at (303) 441-3871 or wagnerj@bouldercolorado.gov.

A handwritten signature in blue ink, appearing to read "Joel Wagner". The signature is stylized and includes a large circular flourish at the end.

Joel Wagner, Tax and Special Projects Manager

This report provides information and analysis related to 2017 annual sales and use tax collections. Results are for actual sales activity through the month of December, the tax on which is received by the city in January 2018. For clarification of any information in this report, please contact Kara Skinner, Assistant Director of Finance, at (303) 441-4027 or skinnerk@bouldercolorado.gov.

REVENUE COMPARISONS TO COMPARABLE PERIOD IN PRIOR YEAR

As reflected in Table 1, total sales and use tax increased from 2016 by **0.08%**. This result was revised after year end due to a large business use tax payment that the city received after year end that related to prior periods. Because it was reasonably known and measurable by the end of 2017 it was accrued back to 2017 and is reflected in this Revised 2017 Annual Revenue Report.

TABLE 1
2017 SALES AND USE TAX REVENUE

TAX	2016	2017	% CHANGE Increase/ (Decrease)	% of TOTAL
Sales Tax	\$105,473,771	\$105,659,001	0.18%	78.58%
Business Use Tax	12,990,562	14,485,759	11.51%	10.77%
Construction Use Tax	11,898,930	9,818,326	(17.49%)	7.30%
Motor Vehicle Use Tax	3,985,168	4,496,393	12.83%	3.34%
Total Sales and Use Tax	\$134,348,429	\$134,459,479	0.08%	100.00%

To reflect current economic activity and ongoing revenue available for citywide purposes, Table 2 shows the change in sales and use tax revenue excluding onetime revenue including audit revenue, revenue from the incremental recreational marijuana (RMJ) tax of 3.5%, and Boulder Junction construction use tax revenue. With those exclusions, sales tax revenue increased 0.30%, and sales and use tax combined decreased **1.69%**.

TABLE 2
2017 SALES AND USE TAX REVENUE
EXCLUDING RMJ REVENUE OF 3.50%, BOULDER JUNCTION, AND AUDIT REVENUE

TAX	2016	2017	% CHANGE Increase/ (Decrease)	% of TOTAL
Retail Sales Tax	\$103,567,378	\$103,876,863	0.30%	81.47%
Business Use Tax	10,515,748	10,537,219	0.20%	8.26%
Const Use Tax	11,624,851	8,596,969	(26.05%)	6.74%
Motor Vehicle	3,985,168	4,496,393	12.83%	3.53%
Total Sales & Use Tax	\$129,693,145	\$127,507,444	(1.69%)	100.00%

COMMUNITY, CULTURE AND SAFETY TAX

For 2017 YTD, the Community, Culture and Safety Tax (an additional 0.30% sales and use tax, effective for 3 years beginning January 1, 2015) generated \$10,116,399. This tax is dedicated to fund a variety of projects in the Civic area along the Boulder Creek Path and on University Hill, as well as improvements for several culturally oriented projects.

DETAILED ANALYSIS OF SALES TAX REVENUE INDUSTRY CATEGORIES

Retail sales tax is the largest tax category comprising nearly 80% of total Sales and Use Tax revenue. For 2017, retail sales tax was up 0.18%. The following tables provide monthly information (month over month comparisons) to identify trends for specific retail industry categories. While this information is useful, it is important to remember that relatively small aberrations (including timing of remittances by certain vendors) can make relatively large monthly variances.

Apparel Stores – 2017 Apparel stores sales tax was down by 5.57%. Apparel stores were down for all of 2017 except for October which had a modest increase of 2.44%. Factors contributing to this decrease were stores closures, competition from online retailers, and consumers shopping in neighboring cities.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
(8.63%)	(10.86%)	(6.80%)	(6.06%)	(6.33%)	(6.10%)	(2.62%)	(5.33%)	(9.37%)	2.44%	(8.62%)	(1.59%)

Eating Places sales are both an important revenue source (13.10% of total sales/use tax) and an indicator of economic health. This discretionary category is correlated with disposable income and consumer confidence. Total 2017 sales tax at Eating Places was up 2.86%. December increased by 8.50% over December 2016.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
(1.06%)	(10.45%)	8.13%	(4.52%)	8.86%	5.03%	(1.67%)	6.31%	1.67%	4.23%	7.61%	8.50%

Food Stores – 2017 retail sales tax revenue for food stores was down 0.51% from that received in 2016. From February to September 2017, every month had month over month decreases but October bounced back with an increase of 7.08% and December had a significant month over month increase of 19.93%.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
10.94%	(14.55%)	(0.83%)	(4.15%)	(3.14%)	(1.81%)	(2.09%)	(18.64%)	(1.01%)	7.08%	(1.70)	19.93%

General Retail – 2017 general retail sales tax revenue was up 2.23% from that received in 2016. During 2017, this category was very volatile and for December 2017 it was up 6.67% from December 2016.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2.86%	0.28%	(8.54%)	9.17%	(2.22%)	(0.75%)	1.22%	(5.37%)	10.42%	10.18%	4.01%	6.67%

Public Utilities (retail sales tax on natural gas and electricity) was flat for 2017. This tax revenue can be volatile based upon weather particularly in the summer and winter months.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
4.46%	5.72%	6.43%	(2.22%)	(2.21%)	0.81%	(1.03%)	(7.79%)	(3.68%)	3.47%	2.85%	(6.18%)

TOTAL MARIJUANA REVENUE

The City of Boulder collects revenue from the sale of both medical and recreational marijuana. These sources represented 0.46% and 2.48% of the total sales/use tax collected respectively in 2017.

A summary of 2017 marijuana related revenue sources is contained in the table below.

Total 2017 Marijuana Related Revenue		
Medical marijuana (MMJ):		
3.86% Base Sales/Use Tax	\$621,660	
Sub-total MMJ revenue		\$621,660
Recreational marijuana (RMJ)		
3.86% Base Sales/Use Tax	1,748,454	
Incremental		
3.50% Additional Sales/Use Tax	1,585,385	
5.00% Excise Tax	922,447	
State Share-back	643,562	
Sub-total incremental RMJ revenue		3,151,394
Sub-total RMJ revenue		\$4,899,848
TOTAL 2017 MARIJUANA RELATED REVENUE		\$5,521,508

The taxes generated by the base 3.86% for both medical and recreational marijuana are distributed to city funds based upon various past voter decisions. The new incremental revenues generated by recreational marijuana are all deposited in the general fund and are dedicated to cover incremental costs related to the sale and use of marijuana in the City of Boulder.

Medical Marijuana Retail Sales Tax

Total retail sales tax revenue collected in this category was down by 25.24% from the same period in 2016. Medical marijuana continued its downward trend while recreational marijuana continued to trend positive.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
25.97%	(39.06%)	(26.91%)	(19.91%)	(22.07%)	(57.58%)	(18.77%)	(12.60%)	(26.45%)	(30.85%)	(7.47%)	(29.25%)

Recreational Marijuana Retail Sales Tax

2017 retail sales tax revenue collected in this category was up by 21.36% from the same period in 2016. Part of this increase can be attributed to additional recreational marijuana facilities located in the newly annexed area of 55th & Arapahoe.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
59.33%	(7.32%)	20.60%	19.79%	24.47%	47.14%	12.53%	28.50%	10.73%	5.69%	19.10%	34.23%

Significant 2017 increases/decreases in sales tax by industry and location are summarized in Table 3.

TABLE 3

2017 RETAIL SALES TAX					
(\$ and % Change in Comparable Collections by Industry and Location)					
STRENGTHS			WEAKNESSES		
Industry	\$ Change	% Change	Industry	\$ Change	% Change
Rec Marijuana	572,412	21.36%	Consumer Electronics	(600,366)	-22.99%
General Retail	513,638	2.23%	Apparel Stores	(260,057)	-5.57%
Eating Places	484,276	2.86%	Medical Marijuana	(195,921)	-25.24%
STRENGTHS			WEAKNESSES		
Location	\$ Change	% Change	Location	\$ Change	% Change
Out of State	1,082,379	7.95%	Basemar	(440,959)	-18.56%
UHGD (the "hill")	143,222	11.01%	29th Street	(430,168)	-4.79%
Pearl Street Mall	130,034	3.21%	Boulder Industrial	(208,164)	-2.62%

Significant 2017 increases/decreases in use tax by industry and location are summarized in Table 4.

TABLE 4

2017 USE TAX					
(\$ and % Change in Comparable Collections by Industry and Location)					
STRENGTHS			WEAKNESSES		
Industry	\$ Change	% Change	Industry	\$ Change	% Change
Automotive Trade	505,895	12.46%	Construction Sales / Use Tax	(2,120,906)	-17.46%
Consumer Electronics	158,553	174.08%	General Retail	(1,575,950)	-41.73%
Medical Marijuana	22,770	122.16%	Computer Rel. Business Sector	(427,446)	-10.12%
STRENGTHS			WEAKNESSES		
Location	\$ Change	% Change	Location	\$ Change	% Change
Boulder Industrial	2,243,088	67.42%	Gunbarrel Industrial	(1,474,166)	-23.54%
Out of State	751,808	60.90%	Metro Denver	(1,070,093)	-67.07%
County Clerk	511,225	12.83%	BVRC-Bldr Valley Regional Ctr	(838,110)	-44.80%

BUSINESS/CONSUMER USE TAX

2017 Business/Consumer Use Tax was up 11.51%. This tax category can be very volatile as it is associated primarily with the amount and timing of purchase of capital assets by businesses in the city and the amount and timing of one time revenue such as audit revenue. A significant portion of this amount is one time in nature and not expected to reoccur in future months. When we adjust this category for one-time revenue, Business/Consumer Use Tax was 0.20% more than the same period in 2016.

MOTOR VEHICLE USE TAX

2017 Motor Vehicle Use Tax was up by 12.83% over the same period in 2016. This tax category applies to the purchase of vehicles registered in the city. While sales are slowing nationwide, sales remain strong for Boulder residents and businesses.

CONSTRUCTION USE TAX

Construction Use Tax was down (17.49%) which includes Boulder Junction revenues. By reducing the Boulder Junction revenue from the total, Construction Use Tax is lower than 2016 receipts by (26.05%). Construction Use Tax is very volatile tax category as it depends upon the number and value of projects. Also, as a significant amount of this revenue is paid at the time of permitting, Construction Use Tax revenue will often be collected well in advance of visible construction activity.

ACCOMMODATION TAX

2017 Accommodation Tax revenue is up by 1.63% from the same period in 2016.

ADMISSIONS TAX

2017 Admission Tax revenue is up by 6.67% from the same period in 2016. Admissions Tax collections are dependent on the number of taxable productions and events held in the City and the level of attendance at such events.

SHORT-TERM RENTAL (ACCOMMODATIONS) TAX

2017 Short Term Rental Tax receipts are up by 282.12%. This increase is due to the increased number of rentals registered and remitting tax. As of December 2017, the city has more than 650 short-term rentals licensed.

***NEW* -- SUGAR SWEETENED BEVERAGE 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 two 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.

December was the sixth month the tax was in effect and \$518,160 was collected. The total amount collected over the six months of 2017 was \$2,636,141. As we collect more months of revenue, we may begin to see some trends and possible seasonality with this new revenue source.

TRASH TAX

2017 Trash Tax receipts are up 0.68%. On-going Trash Tax remittances are due on a quarterly basis.

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Exhibit 1: Total Sales and Use Tax by Category by Industry and by Location & Other Taxes

Total Net Sales/Use Tax Receipts by Tax Category	December YTD Actual			
	2016	2017	% Change	% of Total
Sales Tax	\$105,473,771	\$105,659,001	0.18%	78.58%
Business Use Tax	12,990,562	14,485,759	11.51%	10.77%
Construction Use Tax	11,898,930	9,818,326	-17.49%	7.30%
Motor Vehicle Use Tax	3,985,168	4,496,393	12.83%	3.34%
Total Sales and Use Tax	\$134,348,429	\$134,459,479	0.08%	100.00%

Total Net Sales/Use Tax Receipts by Industry Type	December YTD Actual			
	2016	2017	% Change	% of Total
Apparel Stores	\$4,717,346	\$4,449,297	-5.68%	3.31%
Automotive Trade	9,113,995	9,589,021	5.21%	7.13%
Building Material - Retail	4,642,470	4,628,316	-0.30%	3.44%
Computer Related Business Sector	7,456,620	7,192,614	-3.54%	5.35%
Construction Sales / Use Tax	12,837,051	10,657,324	-16.98%	7.93%
Consumer Electronics	2,702,899	2,261,086	-16.35%	1.68%
Eating Places	17,179,820	17,607,789	2.49%	13.10%
Food Stores	17,202,439	17,114,470	-0.51%	12.73%
General Retail	26,839,532	25,777,220	-3.96%	19.17%
Home Furnishings	3,513,111	3,531,658	0.53%	2.63%
Medical Marijuana	794,811	621,660	-21.79%	0.46%
Rec Marijuana	2,755,089	3,333,839	21.01%	2.48%
Transportation/Utilities	8,407,559	8,274,319	-1.58%	6.15%
All Other	16,185,688	19,420,866	19.99%	14.44%
Total Sales and Use Tax	\$134,348,429	\$134,459,479	0.08%	100.00%

Total Net Sales/Use Tax Receipts by Geographic Area	December YTD Actual			
	2016	2017	% Change	% of Total
29th Street	\$9,170,268	\$8,651,725	-5.65%	6.43%
Airport	350,791	83,745	-76.13%	0.06%
Basemar	2,492,231	1,988,758	-20.20%	1.48%
Boulder County	1,449,329	1,468,971	1.36%	1.09%
Boulder Industrial	11,275,610	13,310,534	18.05%	9.90%
BVRC-Boulder Valley Regional Center	26,147,923	25,349,357	-3.05%	18.85%
Colorado All Other	1,019,937	611,448	-40.05%	0.45%
County Clerk	3,985,168	4,496,393	12.83%	3.34%
Downtown	11,760,459	10,836,431	-7.86%	8.06%
Downtown Extension	828,230	720,573	-13.00%	0.54%
East Downtown	1,687,148	970,443	-42.48%	0.72%
Gunbarrel Commercial	1,681,512	1,604,237	-4.60%	1.19%
Gunbarrel Industrial	7,459,713	5,986,618	-19.75%	4.45%
Metro Denver	5,835,104	4,574,460	-21.60%	3.40%
N. 28th St Commercial	6,631,552	6,472,008	-2.41%	4.81%
N. Broadway Annex	469,893	428,298	-8.85%	0.32%
North Broadway	1,624,113	1,820,062	12.06%	1.35%
Out of State	14,853,459	16,687,646	12.35%	12.41%
Pearl Street Mall	4,189,795	4,226,833	0.88%	3.14%
Public Utilities	4,904,766	4,860,064	-0.91%	3.61%
Table Mesa	3,156,174	2,942,407	-6.77%	2.19%
The Meadows	1,127,162	1,131,452	0.38%	0.84%
UHGID (the "hill")	1,309,625	1,486,253	13.49%	1.11%
University of Colorado	1,763,568	1,300,466	-26.26%	0.97%
Unlicensed Receipts	490,402	359,258	-26.74%	0.27%
All Other Boulder	8,684,496	12,091,039	39.23%	8.99%
Total Sales and Use Tax	\$134,348,429	\$134,459,479	0.08%	100.00%

Miscellaneous Tax Statistics	December YTD Actual		
	2016	2017	% Change
Accommodations Tax	\$6,944,033	\$7,056,993	1.63%
Admissions Tax	758,807	809,450	6.67%
Disposable Bag Fee	283,351	274,095	-3.27%
Food Service Tax	699,934	721,924	3.14%
Rec Marijuana Excise Tax	1,047,225	922,447	-11.92%
Short-Term Rental Tax	282,042	1,077,729	282.12%
Sugary Drink Tax	-	2,636,141	-
Trash Tax	1,783,385	1,795,587	0.68%

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Exhibit 2 - 2017 Annual Sales and Use Tax By Industry and Location

SALES TAX BY INDUSTRY			INDUSTRY	USE TAX BY INDUSTRY		
December YTD				December YTD		
2016	2017	% Change		2016	2017	% Change
4,673,005	4,412,948	-5.57%	Apparel Stores	44,341	36,349	-18.02%
5,053,627	5,022,759	-0.61%	Automotive Trade	4,060,367	4,566,262	12.46%
4,623,919	4,611,673	-0.26%	Building Material - Retail	18,551	16,643	-10.29%
3,233,149	3,396,588	5.06%	Computer Rel.Business Sector	4,223,471	3,796,025	-10.12%
692,995	634,174	-8.49%	Construction	12,144,056	10,023,150	-17.46%
2,611,818	2,011,452	-22.99%	Consumer Electronics	91,081	249,634	174.08%
16,948,821	17,433,097	2.86%	Eating Places	230,999	174,692	-24.38%
17,019,528	16,933,164	-0.51%	Food Stores	182,912	181,306	-0.88%
23,063,373	23,577,011	2.23%	General Retail	3,776,159	2,200,209	-41.73%
3,494,145	3,510,574	0.47%	Home Furnishings	18,966	21,083	11.16%
776,172	580,251	-25.24%	Medical Marijuana	18,639	41,409	122.16%
2,680,099	3,252,511	21.36%	Rec Marijuana	74,990	81,328	8.45%
8,029,637	7,957,650	-0.90%	Transportation/Utilities	377,922	316,670	-16.21%
12,573,483	12,325,149	-1.98%	All Other	3,612,205	7,095,717	96.44%
105,473,771	105,659,001	0.18%	Total	28,874,658	28,800,478	-0.26%

SALES TAX BY LOCATION			LOCATION	USE TAX BY LOCATION		
December YTD				December YTD		
2016	2017	% Change		2016	2017	% Change
8,980,951	8,550,783	-4.79%	29th Street	189,317	100,943	-46.68%
43,147	29,033	-32.71%	Airport	307,644	54,712	-82.22%
2,375,971	1,935,012	-18.56%	Basemar	116,260	53,747	-53.77%
1,301,546	1,274,767	-2.06%	Boulder County	147,784	194,205	31.41%
7,948,771	7,740,607	-2.62%	Boulder Industrial	3,326,839	5,569,927	67.42%
24,277,320	24,316,864	0.16%	BVRC-Bldr Valley Reg Ctr	1,870,603	1,032,493	-44.80%
495,359	515,573	4.08%	Colorado All Other	524,578	95,875	-81.72%
0	0	0.00%	County Clerk	3,985,168	4,496,393	12.83%
9,040,211	8,908,035	-1.46%	Downtown	2,720,248	1,928,397	-29.11%
792,670	704,221	-11.16%	Downtown Extension	35,560	16,352	-54.02%
787,869	798,368	1.33%	East Downtown	899,279	172,075	-80.87%
1,665,512	1,566,443	-5.95%	Gunbarrel Commercial	16,001	37,794	136.20%
1,197,357	1,198,428	0.09%	Gunbarrel Industrial	6,262,356	4,788,190	-23.54%
4,239,662	4,049,110	-4.49%	Metro Denver	1,595,443	525,350	-67.07%
6,178,846	6,156,478	-0.36%	N. 28th St Commercial	452,705	315,530	-30.30%
448,806	410,647	-8.50%	N. Broadway Annex	21,087	17,650	-16.30%
1,522,811	1,530,666	0.52%	North Broadway	101,302	289,397	185.68%
13,618,909	14,701,288	7.95%	Out of State	1,234,550	1,986,358	60.90%
4,048,145	4,178,179	3.21%	Pearl Street Mall	141,650	48,654	-65.65%
4,780,193	4,728,807	-1.07%	Public Utilities	124,573	131,257	5.37%
3,044,371	2,836,871	-6.82%	Table Mesa	111,804	105,536	-5.61%
1,098,046	1,088,544	-0.87%	The Meadows	29,116	42,908	47.37%
1,301,173	1,444,395	11.01%	UHGID (the "hill")	8,453	41,857	395.17%
1,235,356	1,290,587	4.47%	University of Colorado	528,212	9,879	-98.13%
432,137	245,302	-43.24%	Unlicensed Receipts	58,265	113,956	95.58%
4,618,632	5,459,993	18.22%	All Other Boulder	4,065,862	6,631,043	63.09%
105,473,771	105,659,001	0.18%	Total	28,874,658	28,800,478	-0.26%

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Exhibit 3 – 2017 City Sales and Use Tax Collections by Month

REVENUE CATEGORY	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	YTD	Taxable Sales	Change in	Tax Rate
Retail Sales Tax																		
	2012	5,363,498	5,129,096	6,752,856	5,888,402	5,993,991	7,345,698	5,173,618	7,406,855	7,502,227	6,188,194	5,693,025	9,604,529	77,741,989	77,741,989	2,279,823,724		3.41%
	2013	5,557,163	5,824,808	7,171,949	5,707,649	6,197,302	7,968,604	6,161,076	6,944,796	7,500,134	6,591,707	5,934,326	9,925,508	81,485,022	81,485,022	2,389,590,088	4.81%	3.41%
	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	7,850,664	7,031,634	9,966,741	89,973,310	89,973,310	2,527,340,169	5.76%	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	7,183,674	11,395,575	102,034,764	102,034,764	2,643,387,668	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	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	105,659,001	2,737,279,819	0.18%	3.86%
		5.55%	-6.44%	1.02%	-2.94%	1.03%	0.26%	-2.21%	-3.22%	5.66%	10.92%	1.13%	-1.21%					
		5.55%	-0.50%	2.47%	2.12%	1.03%	0.88%	0.42%	-0.07%	-0.83%	0.29%	-0.08%	0.29%	0.18%				
Consumer & Vehicle Use Tax																		
	2012	763,425	768,579	859,142	976,451	1,212,064	1,041,575	722,989	940,127	957,894	1,417,818	737,310	1,469,940	11,867,315	11,867,315	346,015,103		3.41%
	2013	1,132,015	762,369	979,120	866,142	911,993	963,938	835,063	767,954	1,338,775	1,121,736	807,130	1,522,486	12,008,722	12,008,722	352,161,935	1.19%	3.41%
	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	1,013,343	1,011,907	1,429,435	15,309,114	15,309,114	430,031,292	22.11%	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	942,579	1,945,294	16,553,673	16,553,673	428,851,632	-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	1,190,518	1,089,711	1,560,662	16,975,728	16,975,728	439,785,689	2.55%	3.86%
	2017	1,201,116	1,039,550	1,350,761	1,002,139	1,069,886	1,274,550	1,033,652	1,465,764	1,537,395	1,330,066	1,135,223	5,672,050	18,982,152	18,982,152	491,765,596	11.82%	3.86%
		-8.72%	-56.19%	-1.90%	-25.96%	4.97%	-20.68%	-35.08%	20.57%	18.61%	2.55%	3.26%	263.39%					
		-8.72%	-39.26%	-29.10%	-28.44%	-23.86%	-23.30%	-25.05%	-20.36%	-16.54%	-14.94%	11.82%	26.00%	11.82%				
Construction Use Tax																		
	2012	385,392	1,697,312	315,868	503,719	340,731	377,216	595,334	214,896	422,866	473,523	799,552	371,254	6,497,662	6,497,662	190,547,273		3.41%
	2013	732,539	941,380	298,613	577,351	366,959	728,141	845,123	1,182,131	1,196,147	876,749	622,491	1,511,632	9,879,256	9,879,256	289,714,282	52.04%	3.41%
	2014	716,119	1,111,061	600,233	430,524	571,269	1,688,472	375,129	379,130	713,014	908,032	325,754	1,557,635	9,374,372	9,374,372	263,325,056	-9.11%	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	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	307,860	11,898,930	11,898,930	308,262,480	4.27%	3.86%
	2017	1,151,587	511,519	747,890	408,887	416,581	1,480,541	633,232	576,268	917,519	371,415	1,563,238	1,039,649	9,818,326	9,818,326	254,360,780	-17.49%	3.86%
		-25.50%	-54.92%	-22.76%	-72.40%	-69.42%	-64.46%	-53.47%	24.18%	-30.81%	-2.23%	134.77%	237.70%					
		-25.50%	-37.95%	-33.92%	-45.03%	-50.15%	-36.19%	-38.88%	-35.71%	-35.09%	-33.95%	-17.49%	-17.49%	-17.49%				
TOTAL																		
	2010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2011	0	0	0	0	0	0	0	0	0	222,584	22,405	354,614	599,603	599,603	0		
	2012	6,512,315	7,594,986	7,927,866	7,068,572	7,546,786	8,764,489	6,491,941	8,561,878	8,882,987	8,079,534	7,229,887	11,445,724	96,106,967	96,106,967	2,818,386,129		3.41%
	2013	7,421,718	7,528,557	8,449,682	7,151,142	7,476,254	9,660,683	7,841,262	8,894,882	10,035,056	8,590,192	7,363,947	12,959,626	103,373,001	103,373,001	3,031,466,305	7.56%	3.41%
	2014	7,607,004	8,654,678	9,430,540	8,778,270	8,228,603	12,533,606	8,450,953	9,569,317	10,707,479	9,373,039	8,369,295	12,953,810	114,656,795	114,656,795	3,220,696,489	6.24%	3.56%
	2015	8,550,499	9,451,089	13,309,705	9,269,562	9,928,180	11,896,145	9,686,223	11,305,233	12,256,328	11,295,692	8,946,290	14,104,659	129,999,600	129,999,600	3,367,865,440	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	10,634,038	13,184,471	9,701,977	9,500,589	14,033,716	134,348,428	134,348,428	3,480,529,257	3.35%	3.86%
	2017	10,037,896	8,489,583	11,568,731	9,162,830	9,726,454	12,390,073	10,097,773	10,708,163	12,417,294	10,611,072	10,519,647	18,229,963	134,459,479	134,459,479	3,483,406,194	0.08%	3.86%
		-1.03%	-22.28%	3.66%	-12.80%	-10.53%	2.25%	-12.73%	0.70%	-5.82%	9.37%	10.73%	33.46%					
		-1.03%	-12.05%	-6.61%	-8.13%	-8.62%	-6.62%	-7.53%	-6.54%	-6.44%	-5.06%	0.08%	0.08%	0.08%				