



# City of Boulder Finance

## REVENUE REPORT

April 2023

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This report provides information and analysis related to 2023 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 May 31, 2023, and is largely attributed to economic activity through the month of April 2023. 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	April YTD				
	2022	2023	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$40,570,596	\$41,587,155	1,016,559	2.51%	6.71%
Rec MJ Additional 3.5%*	590,597	465,578	(125,019)	(21.17%)	(19.49%)
Business Use Tax	3,884,076	2,967,492	(916,584)	(23.60%)	(8.77%)
Construction Use Tax	5,122,418	5,387,078	264,660	5.17%	33.57%
Motor Vehicle Use Tax	2,093,855	2,048,740	(45,115)	(2.15%)	(4.58%)
<b>Total Sales &amp; Use Tax based on current economic activity</b>	<b>\$52,261,542</b>	<b>\$52,456,043</b>	<b>\$194,501</b>	<b>0.37%</b>	<b>6.40%</b>
<b>Sources - Related to Prior Periods</b>					
Sales Tax Audit Revenue	59,832	480,556	420,723	703.17%	46.59%
Use Tax Audit Revenue	34,603	793,472	758,869	2193.09%	678.69%
<b>Total Sales and Use Tax</b>	<b>\$52,355,977</b>	<b>\$53,730,070</b>	<b>\$1,374,094</b>	<b>2.62%</b>	<b>7.10%</b>

\* The additional 3.5% sales and use tax on Recreational Marijuana is dedicated to the general fund. 2022 amounts have been revised to correct a reporting error in the April 2022 report.

**Other Tax Revenues**

Miscellaneous Tax Statistics	April YTD				
	2022	2023	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$1,926,937	\$2,042,816	\$115,880	6.01%	20.90%
Admissions Tax	104,523	126,380	21,856	20.91%	113.36%
Disposable Bag Fee	71,505	49,258	(22,247)	(31.11%)	(10.32%)
Electronic Smoking Device Tax	269,191	221,293	(47,898)	(17.79%)	(22.26%)
Food Service Tax	211,026	246,526	35,499	16.82%	9.37%
Rec Marijuana Excise Tax	370,990	67,214	(303,775)	(81.88%)	(63.96%)
Short-Term Rental Tax	460,182	493,116	32,934	7.16%	8.78%
Sugar Sweetened Beverage Tax	1,194,562	1,293,919	99,357	8.32%	6.10%
Trash Tax	452,105	440,078	(12,027)	(2.66%)	0.60%

## Revenue Trends and Changes

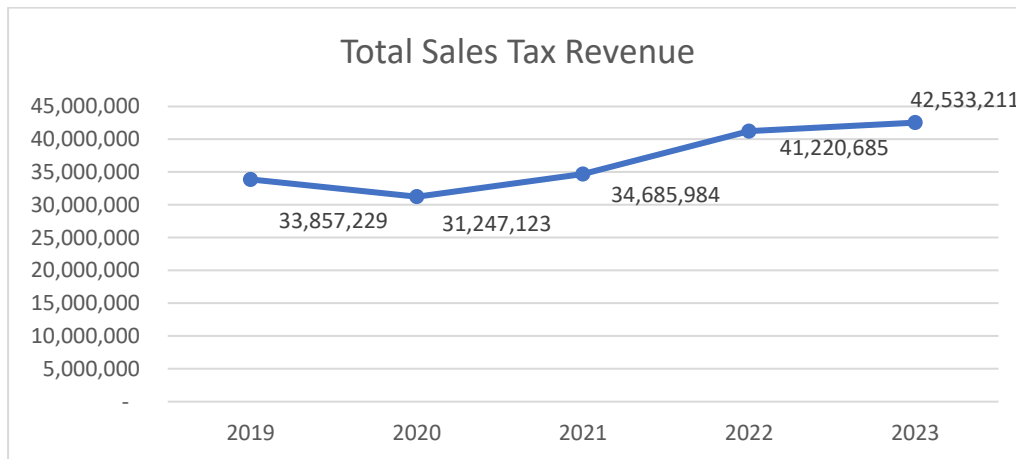
### Overview

Year-to-date Sales and use tax based upon current economic activity increased from April 2022 by \$194,501 or 0.4%.

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 April 2022 by \$1,374,094 or 2.6%.

### Sales Tax

April 2023 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$1,312,526 (or 3.2%) when compared to April 2022. This increase results in a compound annual growth rate of 5.9% compared to 2019. The chart below illustrates the trend in sales tax revenue over the past five years. Much of this growth in sales tax is attributable to the adoption of the Marketplace Facilitator ordinance in April 2020, which resulted in over \$3.5 million of new revenue in 2021, and \$3.8 million in 2022. In addition to price inflation in consumer goods, the large contributors include recovery in eating places, and large institutional sellers in the computer related business sector and biopharma sector.



In sales tax, the rolling twelve month change for April of 6.5% outpaced the Consumer Price Index (CPI) for All Urban Consumers of 4.9%<sup>1</sup>. However, Year-to-Date performance is mixed compared to YTD April 2022, with most of the gains coming from five business sectors: Automotive Trade (up 7.8%), Computer Related Business Sector (up 9.7%), Eating Places (up 8.3%), Transportation/Utilities (up 13.6%) and All Other (up 29.2%). Most other sectors declined compared to YTD April 2022.

### Other Taxes

Tourism related activity was positive in April: Short-Term Rental tax increased 7.2%, and Accommodations Tax increased by 6.0%. Food Service Tax revenues improved by 16.8%. Sugar Sweetened Beverage tax increased 8.3%, and Admissions Tax improved by 20.9%. Recreational Marijuana excise tax declined by 81.9%, due to a large refund of excise tax erroneously paid to Boulder by a cultivation facility in prior periods. The additional 3.5% tax on Recreational Marijuana declined by 21.2%, which is consistent with statewide trends.

<sup>1</sup> U.S. Bureau of Labor Statistics, May 15, 2023

Chart 1: YTD Sales and Use Tax by Fund

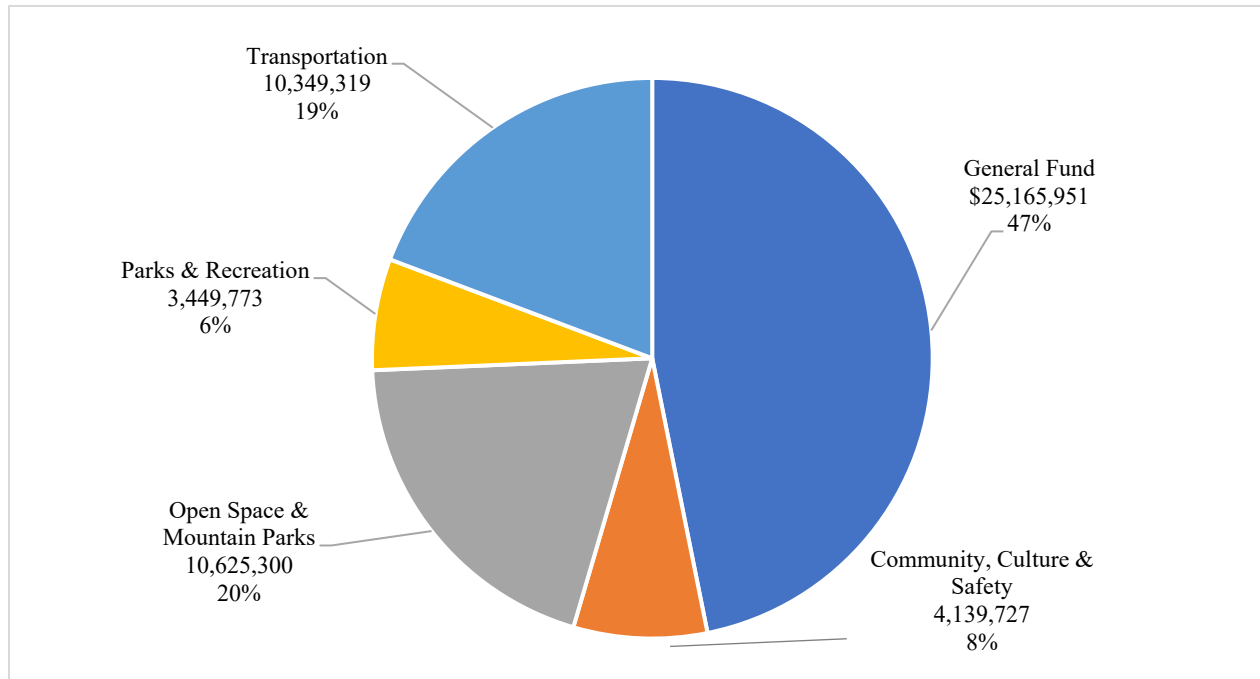
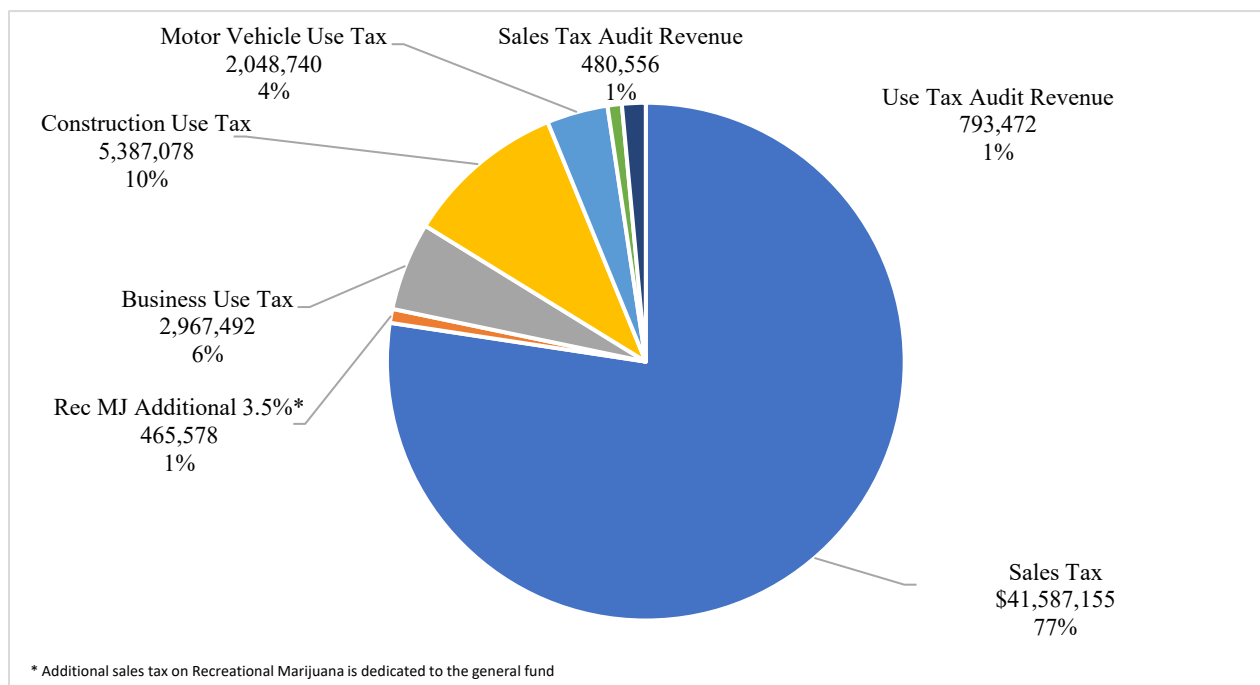


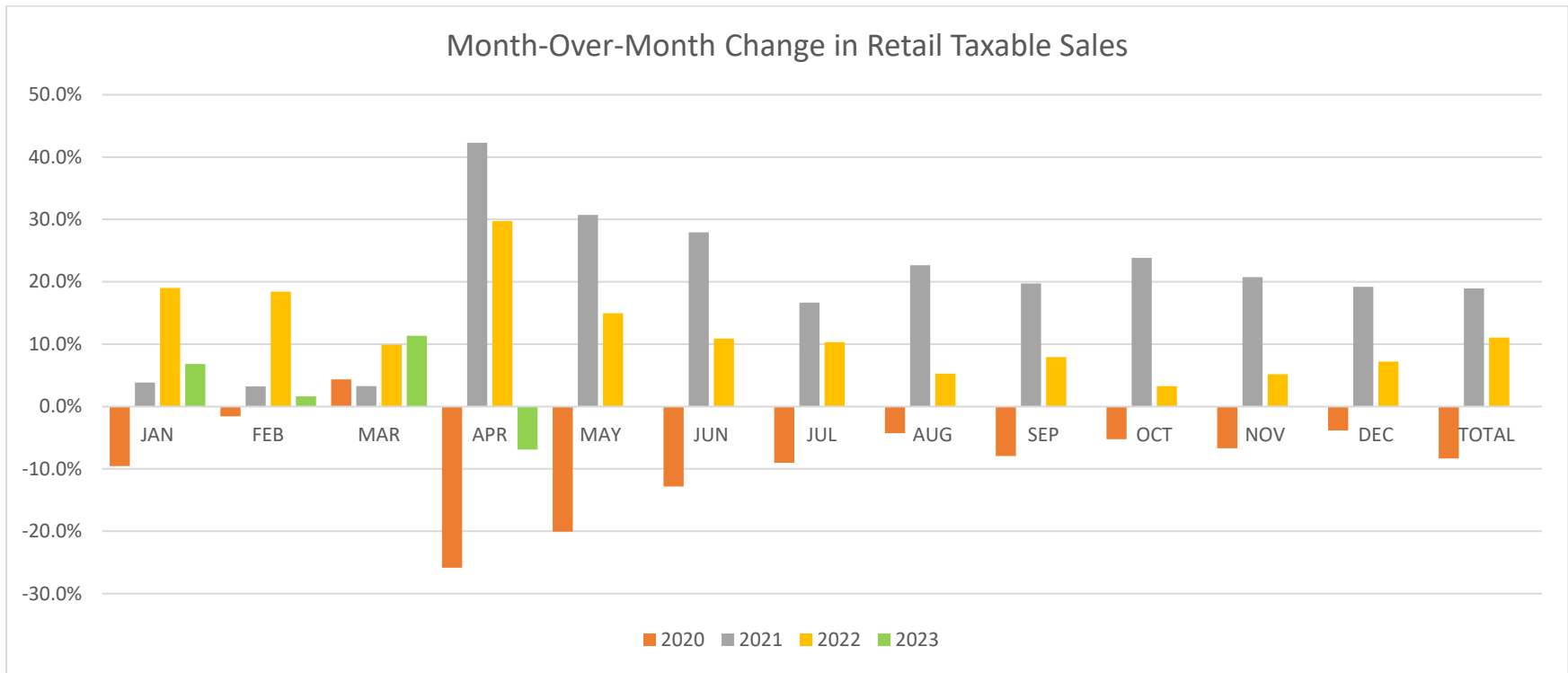
Chart 2: YTD Sales & Use Tax by Type



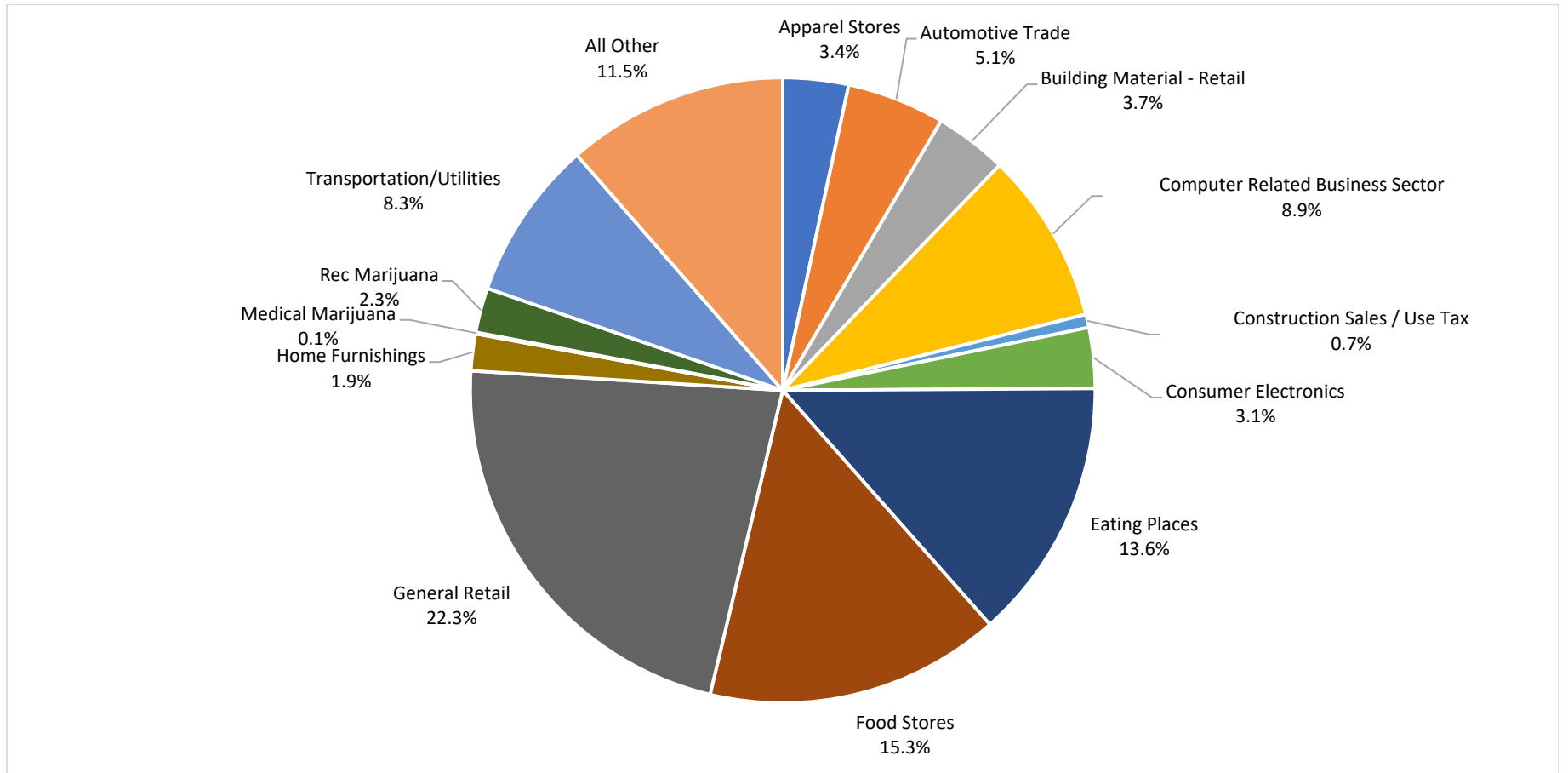
## Retail Sales Tax

- 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. April 2023 retail sales tax revenue was **down 6.9%** compared to April 2022 revenue (including audit revenue and the additional recreational marijuana sales tax).

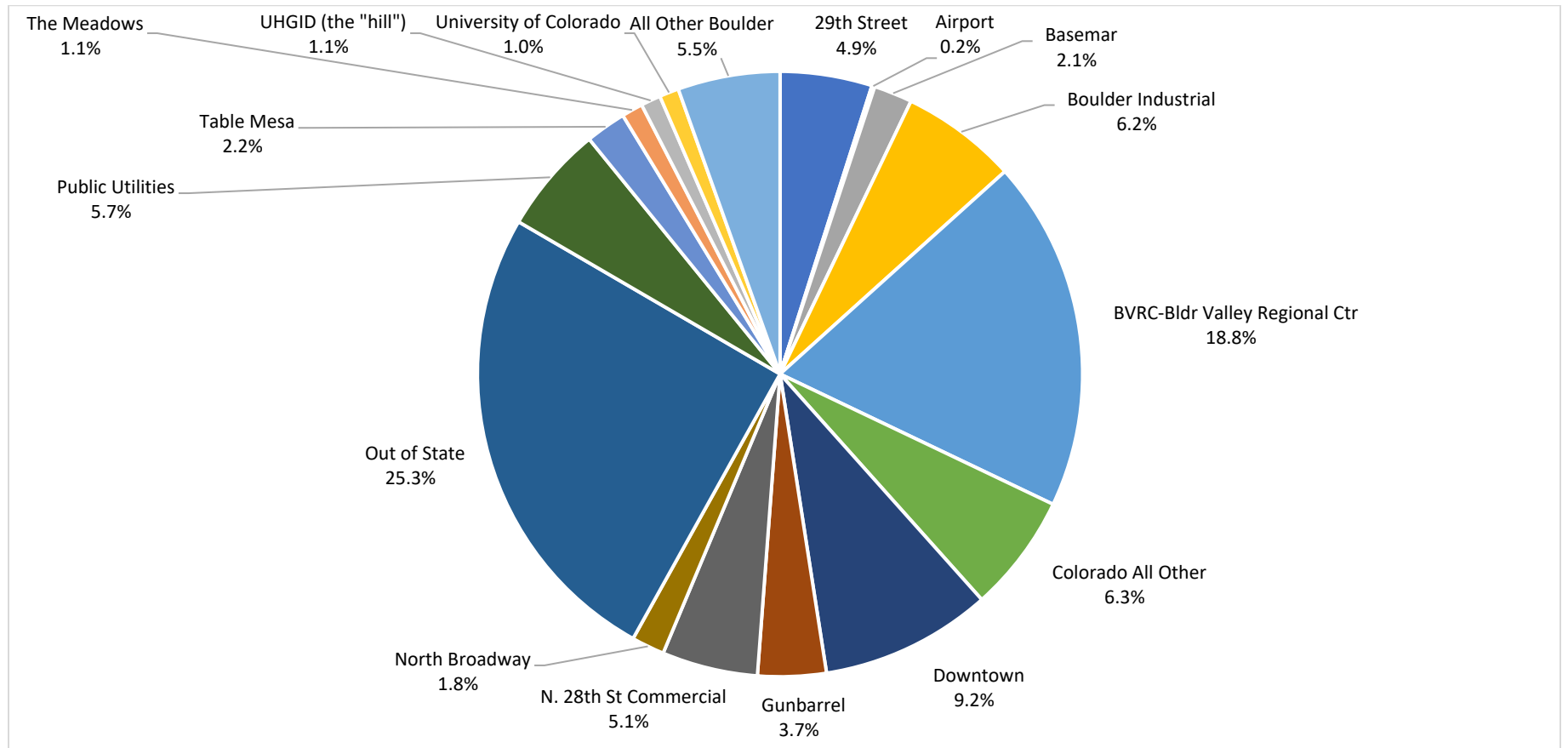
**Chart 3: Month-Over-Month Change in Retail Taxable Sales**



**Chart 4: Sales Tax by Industry**



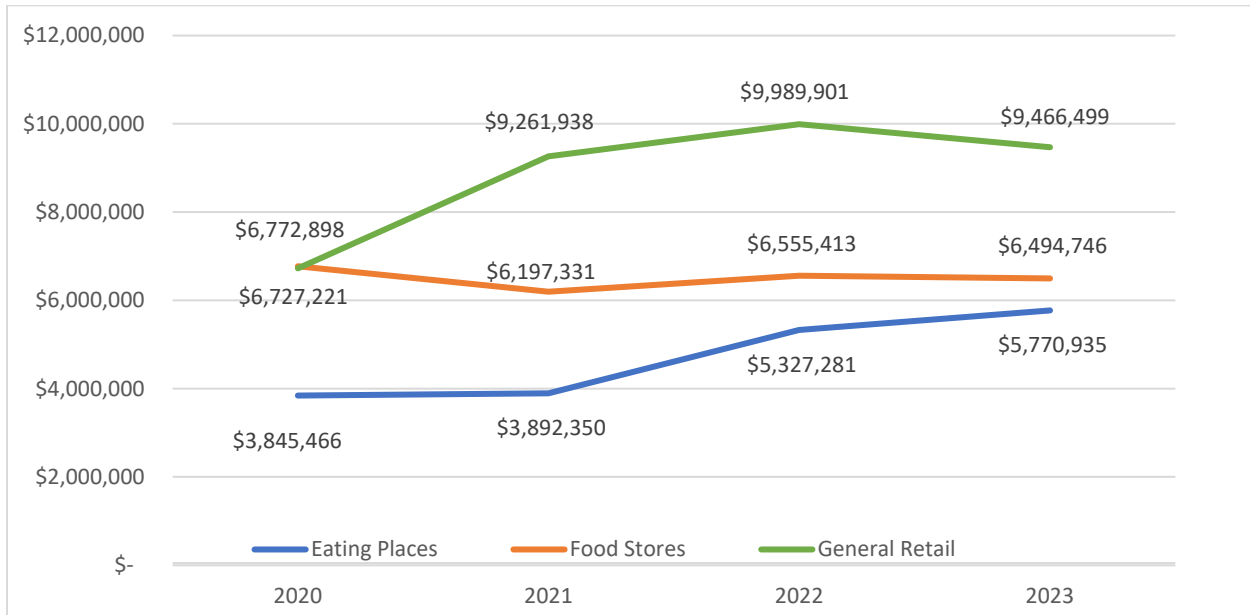
**Chart 5: Sales Tax by Geographic Area<sup>2</sup>**



<sup>2</sup> Some geographic sub-areas have been combined, see Exhibit 2 for sub-area breakdowns.

### Chart 6: Industry Trends – YTD Retail Sales Tax

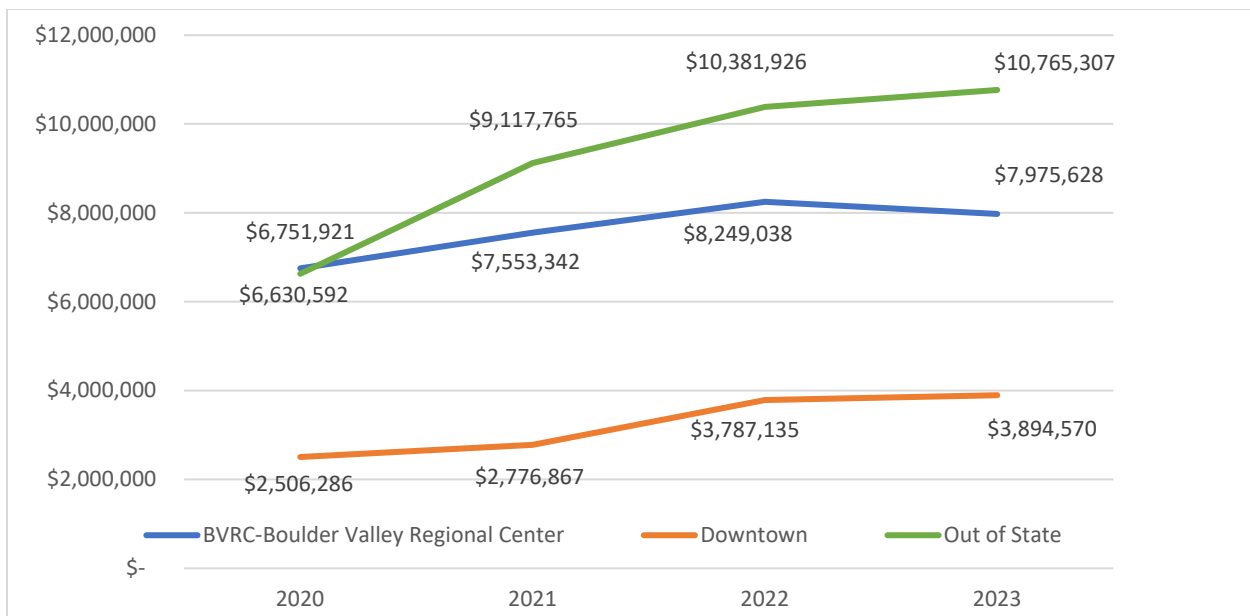
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.



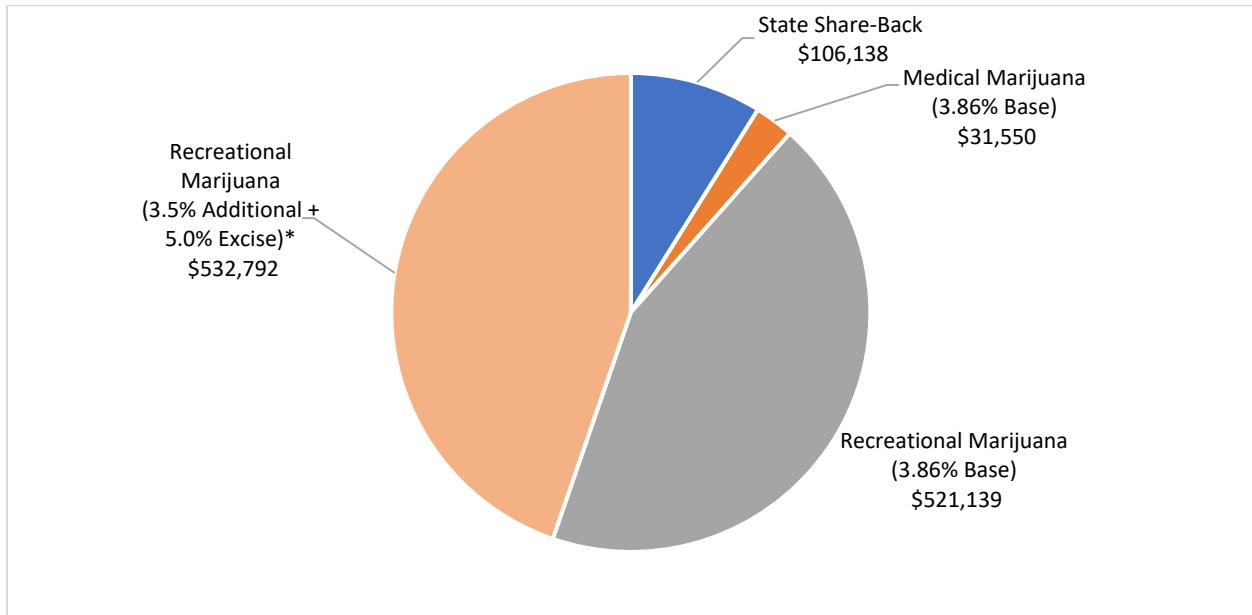
Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown  
 Totals may not tie to exhibits due to rounding.



## Marijuana Tax Revenues

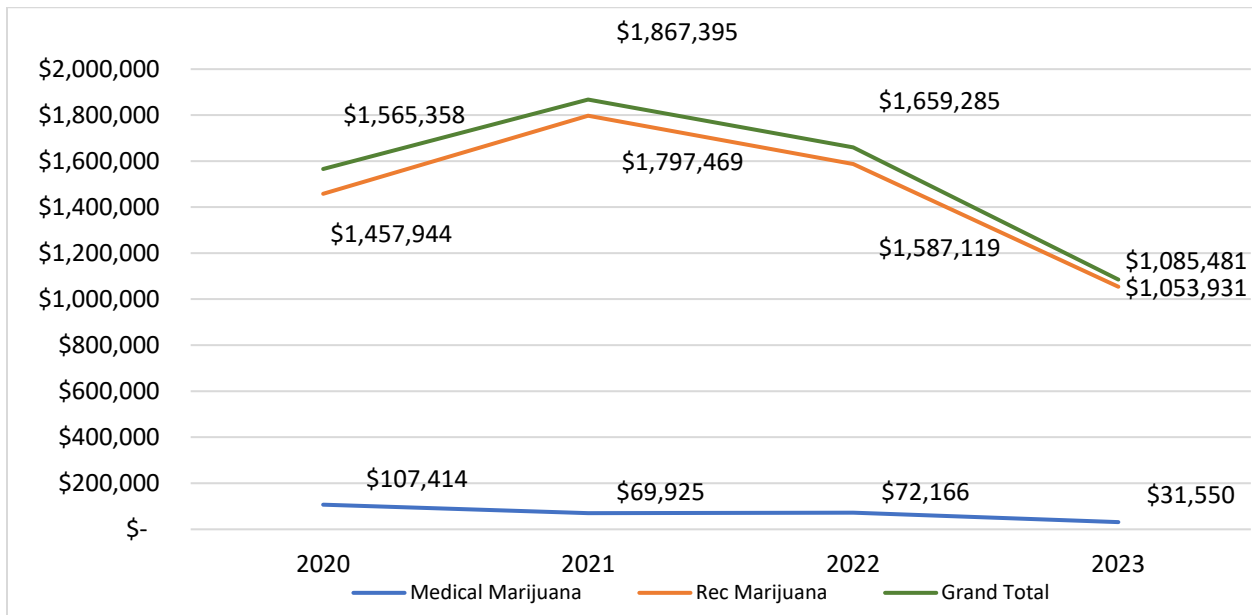
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana 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>3</sup>**

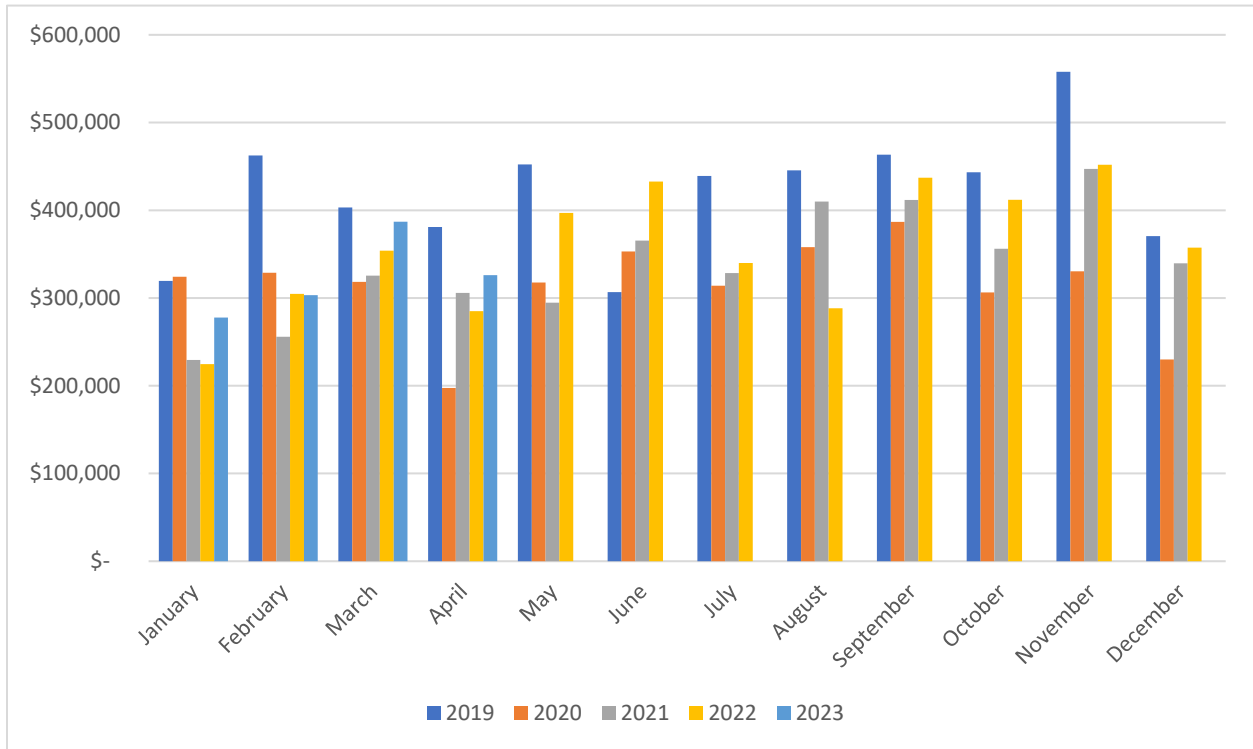


<sup>3</sup> Rec Marijuana excludes state share back payments.

2022's numbers have been revised to correct a reporting error that understated Rec Marijuana and overstated All Other

## 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:** February 2019 Sugar-Sweetened Beverage Revenue is higher than average due to the collection of 2018 taxes that were not paid until 2019. 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 businesses 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 on all disposable plastic and paper checkout bags provided by stores in Boulder. The bag fee does not apply to certain types of disposable bags including those provided by restaurants, bulk or produce bags, newspaper bags, or any other kind of food packaging bags. The city council intends that the requirements of the bag fee imposition will assist in offsetting the costs associated with using disposable bags including mitigation, educational, replacement, and administrative efforts of the city.

## Electronic Smoking Device Tax

This additional 40% sales tax is applied to the retail sales price of Electronic Smoking Devices (ESDs) containing nicotine including any refill, cartridge, or any other component of such product. This tax is in addition to the city's 3.86% sales and use tax levied 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	April YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$41,220,685	\$42,533,211	79.16%	3.18%	6.48%
Business Use Tax	3,919,018	3,761,041	7.00%	(4.03%)	(1.37%)
Construction Use Tax	5,122,418	5,387,078	10.03%	5.17%	33.57%
Motor Vehicle Use Tax	2,093,855	2,048,740	3.81%	(2.15%)	(4.58%)
<b>Total Sales and Use Tax</b>	<b>\$52,355,977</b>	<b>\$53,730,070</b>	<b>100.00%</b>	<b>2.62%</b>	<b>7.10%</b>

Total Net Sales/Use Tax Receipts by Industry Type	April YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$1,445,747	\$1,450,129	2.70%	0.30%	3.70%
Automotive Trade	4,114,507	4,221,904	7.86%	2.61%	0.29%
Building Material - Retail	1,731,989	1,601,709	2.98%	(7.52%)	(1.45%)
Computer Related Business Sector	4,142,868	4,411,643	8.21%	6.49%	27.21%
Construction Sales / Use Tax	5,519,694	5,728,270	10.66%	3.78%	29.48%
Consumer Electronics	1,466,210	1,375,850	2.56%	(6.16%)	(10.48%)
Eating Places	5,348,150	5,786,412	10.77%	8.19%	9.31%
Food Stores	6,605,251	6,544,817	12.18%	(0.91%)	7.21%
General Retail	10,374,315	9,719,377	18.09%	(6.31%)	(0.54%)
Home Furnishings	875,974	812,947	1.51%	(7.20%)	2.24%
Medical Marijuana	72,166	31,550	0.06%	(56.28%)	(30.80%)
Rec Marijuana*	1,216,129	986,716	1.84%	(18.86%)	(17.65%)
Transportation/Utilities	3,236,698	3,626,025	6.75%	12.03%	6.64%
All Other*	6,206,279	7,432,721	13.83%	19.76%	12.23%
<b>Total Sales and Use Tax</b>	<b>\$52,355,977</b>	<b>\$53,730,070</b>	<b>100.00%</b>	<b>2.62%</b>	<b>7.10%</b>

Total Net Sales/Use Tax Receipts by Geographic Area	April YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
29th Street	\$2,035,547	\$2,118,288	3.94%	4.06%	10.89%
Airport	318,582	113,809	0.21%	(64.28%)	(60.61%)
Basemar	914,245	922,878	1.72%	0.94%	(3.20%)
Boulder County	577,927	552,160	1.03%	(4.46%)	18.54%
Boulder Industrial	5,997,041	5,345,785	9.95%	(10.86%)	1.74%
BVRC-Boulder Valley Regional Center	9,046,643	8,172,520	15.21%	(9.66%)	(1.73%)
Colorado All Other	177,203	243,492	0.45%	37.41%	64.32%
County Clerk	2,093,855	2,048,740	3.81%	(2.15%)	(4.58%)
Downtown	2,627,225	2,651,840	4.94%	0.94%	11.50%
Downtown Extension	113,565	75,243	0.14%	(33.74%)	52.49%
East Downtown	286,678	279,174	0.52%	(2.62%)	8.70%
Gunbarrel Commercial	529,044	531,850	0.99%	0.53%	0.25%
Gunbarrel Industrial	1,710,186	2,804,636	5.22%	64.00%	43.00%
Metro Denver	1,979,174	1,960,868	3.65%	(0.92%)	(0.20%)
N. 28th St Commercial	2,291,526	2,619,454	4.88%	14.31%	17.35%
N. Broadway Annex	127,548	296,199	0.55%	132.22%	41.25%
North Broadway	699,863	681,928	1.27%	(2.56%)	(0.23%)
Out of State	10,628,392	11,032,043	20.53%	3.80%	5.93%
Pearl Street Mall	1,146,776	1,145,147	2.13%	(0.14%)	3.03%
Public Utilities	2,124,623	2,525,180	4.70%	18.85%	17.64%
Table Mesa	692,863	927,595	1.73%	33.88%	86.12%
The Meadows	449,020	521,702	0.97%	16.19%	8.25%
UHGD (the "hill")	431,532	476,501	0.89%	10.42%	(0.76%)
University of Colorado	634,530	1,362,308	2.54%	114.70%	72.92%
Unlicensed Receipts	39,424	139,301	0.26%	253.34%	42.29%
All Other Boulder	4,682,966	4,181,429	7.78%	(10.71%)	4.41%
<b>Total Sales and Use Tax</b>	<b>\$52,355,977</b>	<b>\$53,730,070</b>	<b>100.00%</b>	<b>2.62%</b>	<b>7.10%</b>

\*2022's numbers have been revised to correct a reporting error that understated Rec Marijuana and overstated All Other

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
April YTD						April YTD				
2022	2023	\$ Change	YTD % Change	12 Month % Change		2022	2023	\$ Change	YTD % Change	12 Month % Change
1,436,858	1,442,242	5,383	0.37%	3.73%	Apparel Stores	8,889	7,887	(1,002)	(11.27%)	(1.68%)
1,998,105	2,154,101	155,995	7.81%	5.23%	Automotive Trade	2,116,401	2,067,803	(48,598)	(2.30%)	(4.67%)
1,713,407	1,593,614	(119,793)	(6.99%)	(1.38%)	Building Material - Retail	18,582	8,095	(10,487)	(56.44%)	(13.50%)
3,447,246	3,781,791	334,546	9.70%	28.90%	Computer Related Business Sector	695,622	629,851	(65,770)	(9.45%)	18.81%
337,482	289,789	(47,693)	(14.13%)	(3.67%)	Construction Sales / Use Tax	5,182,212	5,438,482	256,270	4.95%	33.20%
1,440,022	1,330,356	(109,666)	(7.62%)	(11.51%)	Consumer Electronics	26,188	45,494	19,306	73.72%	28.17%
5,327,281	5,770,935	443,654	8.33%	9.03%	Eating Places	20,869	15,477	(5,392)	(25.84%)	103.46%
6,555,413	6,494,746	(60,667)	(0.93%)	7.18%	Food Stores	49,838	50,071	233	0.47%	11.29%
9,989,901	9,466,499	(523,402)	(5.24%)	(0.76%)	General Retail	391,626	252,878	(138,748)	(35.43%)	3.68%
871,796	809,874	(61,923)	(7.10%)	2.18%	Home Furnishings	4,178	3,074	(1,104)	(26.43%)	24.19%
70,182	31,408	(38,774)	(55.25%)	(28.49%)	Medical Marijuana	1,985	142	(1,843)	(92.86%)	(69.34%)
1,167,210	983,406	(183,804)	(15.75%)	(14.47%)	Rec Marijuana	3,955	3,310	(645)	(16.32%)	(86.44%)
3,094,794	3,514,004	419,210	13.55%	7.45%	Transportation/Utilities	141,904	112,021	(29,883)	(21.06%)	(8.52%)
3,770,987	4,870,447	1,099,459	29.16%	25.46%	All Other	2,473,043	2,562,274	89,231	3.61%	(7.55%)
<b>41,220,685</b>	<b>42,533,211</b>	<b>1,312,526</b>	<b>3.18%</b>	<b>6.48%</b>	<b>Total</b>	<b>11,135,291</b>	<b>11,196,859</b>	<b>61,568</b>	<b>0.55%</b>	<b>9.87%</b>

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
April YTD						April YTD				
2022	2023	\$ Change	YTD % Change	12 Month % Change		2022	2023	\$ Change	YTD % Change	12 Month % Change
1,986,796	2,088,093	101,297	5.10%	10.24%	29th Street	48,751	30,195	(18,556)	(38.06%)	44.25%
162,847	66,476	(96,371)	(59.18%)	(20.40%)	Airport	155,735	47,333	(108,402)	(69.61%)	(72.63%)
904,299	876,309	(27,990)	(3.10%)	(4.48%)	Basemar	9,946	46,569	36,623	368.23%	66.90%
473,676	484,995	11,319	2.39%	12.44%	Boulder County	104,251	67,165	(37,086)	(35.57%)	57.85%
2,384,414	2,638,558	254,144	10.66%	(0.37%)	Boulder Industrial	3,612,627	2,707,227	(905,400)	(25.06%)	3.88%
8,249,038	7,975,628	(273,410)	(3.31%)	(0.24%)	BVRC-Boulder Valley Regional Center	797,605	196,893	(600,713)	(75.31%)	(50.32%)
162,225	212,712	50,487	31.12%	65.90%	Colorado All Other	14,978	30,780	15,802	105.51%	45.39%
0	0	0	0.00%	0.00%	County Clerk	2,093,855	2,048,740	(45,115)	(2.15%)	(4.58%)
2,373,863	2,508,081	134,218	5.65%	10.34%	Downtown	253,362	143,759	(109,603)	(43.26%)	27.71%
18,093	10,109	(7,983)	(44.12%)	12.20%	Downtown Extension	95,472	65,133	(30,339)	(31.78%)	76.79%
252,289	251,236	(1,053)	(0.42%)	3.87%	East Downtown	34,389	27,938	(6,452)	(18.76%)	46.13%
526,568	530,492	3,924	0.75%	(0.05%)	Gunbarrel Commercial	2,476	1,358	(1,118)	(45.15%)	104.44%
922,197	1,023,449	101,252	10.98%	36.78%	Gunbarrel Industrial	787,989	1,781,188	993,198	126.04%	48.04%
1,924,650	1,905,737	(18,914)	(0.98%)	0.50%	Metro Denver	54,524	55,131	608	1.11%	(15.67%)
2,272,826	2,176,391	(96,436)	(4.24%)	6.37%	N. 28th St Commercial	18,700	443,064	424,364	2269.30%	5247.25%
121,534	124,076	2,542	2.09%	13.45%	N. Broadway Annex	6,014	172,124	166,109	2761.89%	199.49%
638,384	626,467	(11,918)	(1.87%)	5.93%	North Broadway	61,478	55,462	(6,017)	(9.79%)	(40.44%)
10,381,926	10,765,307	383,381	3.69%	4.60%	Out of State	246,466	266,736	20,270	8.22%	79.37%
1,142,891	1,125,143	(17,747)	(1.55%)	1.69%	Pearl Street Mall	3,885	20,004	16,119	414.89%	145.24%
2,020,632	2,445,566	424,934	21.03%	19.53%	Public Utilities	103,991	79,615	(24,377)	(23.44%)	(12.81%)
686,974	919,854	232,880	33.90%	100.46%	Table Mesa	5,889	7,741	1,852	31.45%	(87.08%)
436,677	483,423	46,746	10.70%	1.95%	The Meadows	12,342	38,279	25,937	210.15%	249.28%
428,844	450,237	21,393	4.99%	(3.34%)	UHGD (the "hill")	2,688	26,264	23,576	877.22%	388.88%
340,214	443,190	102,976	30.27%	19.86%	University of Colorado	294,317	919,118	624,802	212.29%	184.57%
21,149	78,678	57,529	272.01%	(5.05%)	Unlicensed Receipts	18,275	60,622	42,348	231.73%	(303.10%)
2,387,679	2,323,006	(64,673)	(2.71%)	13.15%	All Other Boulder	2,295,287	1,858,423	(436,864)	(19.03%)	(4.68%)
<b>41,220,685</b>	<b>42,533,211</b>	<b>1,312,526</b>	<b>3.18%</b>	<b>6.48%</b>	<b>Total</b>	<b>11,135,291</b>	<b>11,196,859</b>	<b>61,568</b>	<b>0.55%</b>	<b>9.87%</b>

\*2022's numbers have been revised to correct a reporting error that understated Rec Marijuana and overstated All Other

### 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	% Change in Taxable		
															Taxable Sales	Sales	Tax Rate
<b>Retail Sales Tax</b>	2018	7,849,997	7,028,188	9,445,995	7,925,005									32,249,185	835,471,114	319.63%	3.86%
	2019	8,590,452	7,489,624	9,606,398	8,214,047									33,900,521	878,251,839	5.12%	3.86%
	2020	7,761,028	7,370,943	10,025,017	6,090,136									31,247,124	809,510,986	-7.83%	3.86%
	2021	8,059,343	7,608,759	10,351,245	8,666,637									34,685,984	898,600,622	11.01%	3.86%
	2022	9,592,143	9,009,882	11,376,046	11,242,614									41,220,685	1,067,893,401	18.84%	3.86%
	<b>2023</b>	<b>10,246,130</b>	<b>9,156,111</b>	<b>12,665,356</b>	<b>10,465,614</b>									<b>42,533,211</b>	<b>1,101,896,665</b>	<b>3.18%</b>	<b>3.86%</b>
Change from prior year (month)		6.82%	1.62%	11.33%	-6.91%												
Change from prior year (YTD)		6.82%	4.30%	6.97%	3.18%												
<b>Business Use Tax</b>	2018	874,373	888,081	1,353,132	961,502									4,077,089	105,624,056	388.38%	3.86%
	2019	871,308	955,369	1,113,030	937,269									3,876,976	100,439,793	-4.91%	3.86%
	2020	654,578	1,384,693	903,331	858,280									3,800,882	98,468,456	-1.96%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718									4,181,700	108,334,197	10.02%	3.86%
	2022	801,989	796,506	1,338,778	981,745									3,919,018	101,528,967	-6.28%	3.86%
	<b>2023</b>	<b>923,424</b>	<b>711,000</b>	<b>1,607,058</b>	<b>519,560</b>									<b>3,761,041</b>	<b>97,436,298</b>	<b>-4.03%</b>	<b>3.86%</b>
Change from prior year (month)		15.14%	-10.74%	20.04%	-47.08%												
Change from prior year (YTD)		15.14%	2.25%	10.36%	-4.03%												
<b>Construction Use Tax</b>	2018	750,069	566,915	1,301,336	1,741,557									4,359,877	112,950,181	278.60%	3.86%
	2019	444,168	1,245,000	1,021,676	969,826									3,680,670	95,354,145	-15.58%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319									4,252,885	110,178,355	15.55%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800									4,507,426	116,772,694	5.99%	3.86%
	2022	1,405,836	1,491,714	1,289,094	935,774									5,122,418	132,705,139	13.64%	3.86%
	<b>2023</b>	<b>1,528,238</b>	<b>1,835,363</b>	<b>848,775</b>	<b>1,174,702</b>									<b>5,387,078</b>	<b>139,561,608</b>	<b>5.17%</b>	<b>3.86%</b>
Change from prior year (month)		8.71%	23.04%	-34.16%	25.53%												
Change from prior year (YTD)		8.71%	16.08%	0.61%	5.17%												
<b>Motor Vehicle Use Tax</b>	2018	415,636	406,364	399,123	340,273									1,561,395	40,450,659	326.27%	3.86%
	2019	558,802	409,378	368,653	388,198									1,725,031	44,689,922	10.48%	3.86%
	2020	459,561	416,162	277,748	201,463									1,354,933	35,101,895	-21.45%	3.86%
	2021	553,658	539,761	477,063	525,328									2,095,810	54,295,596	54.68%	3.86%
	2022	489,417	405,726	646,263	552,449									2,093,854	54,244,928	-0.09%	3.86%
	<b>2023</b>	<b>534,029</b>	<b>425,121</b>	<b>500,637</b>	<b>588,954</b>									<b>2,048,740</b>	<b>53,076,165</b>	<b>-2.15%</b>	<b>3.86%</b>
Change from prior year (month)		9.12%	4.78%	-22.53%	6.61%												
Change from prior year (YTD)		9.12%	7.15%	-5.30%	-2.15%												
<b>TOTAL</b>	2018	9,890,075	8,889,548	12,499,586	10,968,337									42,247,546	1,094,496,010	320.88%	3.86%
	2019	10,464,730	10,099,371	12,109,757	10,509,340									43,183,198	1,118,735,699	2.21%	3.86%
	2020	9,058,004	9,981,996	12,669,627	8,946,198									40,655,824	1,053,259,692	-5.85%	3.86%
	2021	10,722,326	9,881,681	12,963,430	11,903,483									45,470,920	1,178,003,109	11.84%	3.86%
	2022	12,289,384	11,703,828	14,650,181	13,712,583									52,355,976	1,356,372,435	15.14%	3.86%
	<b>2023</b>	<b>13,231,820</b>	<b>12,127,595</b>	<b>15,621,826</b>	<b>12,748,830</b>									<b>53,730,070</b>	<b>1,391,970,736</b>	<b>2.62%</b>	<b>3.86%</b>
Change from prior year (month)		7.67%	3.62%	6.63%	-7.03%												
Change from prior year (YTD)		7.67%	5.69%	6.05%	2.62%												