



City of Boulder Tax & Business Licensing

June 3, 2022

Dear Readers,

Tax and Business licensing staff is considering making some updates to the monthly revenue report. Please take a few minutes to take a survey to help us understand how you use the report, and which sections are most important to you. Please click on the link below to take the survey:

[Boulder Revenue Report Survey](#)

Kind Regards,

A handwritten signature in blue ink, appearing to read "Joel Wagner".

Joel Wagner
Tax and Special Projects Manager



City of Boulder Finance

REVENUE REPORT

March 2022

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Tax & Licensing Division
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This report provides information and analysis related to 2022 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 April 30, 2022 and is largely attributed to economic activity through the month of March 2022. 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	March YTD				
	2021	2022	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$25,551,177	\$29,556,456	4,005,279	15.68%	22.29%
Rec MJ Additional 3.5%*	498,248	400,860	(97,389)	(19.55%)	(14.37%)
Business Use Tax	2,924,835	2,916,673	(8,162)	(0.28%)	(6.68%)
Construction Use Tax	2,602,626	4,186,644	1,584,018	60.86%	(10.01%)
Motor Vehicle Use Tax	1,570,482	1,541,406	(29,077)	(1.85%)	12.44%
Total Sales & Use Tax based on current economic activity	\$33,147,368	\$38,602,039	\$5,454,671	16.46%	15.58%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	1,604	21,036	19,432	1211.45%	91.93%
Use Tax Audit Revenue	418,465	20,319	(398,146)	(95.14%)	(99.94%)
Total Sales and Use Tax	\$33,567,437	\$38,643,394	\$5,075,956	15.12%	14.91%

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

Other Tax Revenues

Miscellaneous Tax Statistics	March YTD				
	2021	2022	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$512,033	\$1,288,469	\$776,436	151.64%	161.05%
Admissions Tax	21,384	72,002	50,618	236.71%	450.46%
Disposable Bag Fee	62,660	70,079	7,419	0.00%	6.68%
Electronic Smoking Device Tax	295,104	202,062	(93,042)	(31.53%)	n/a
Food Service Tax	104,232	149,753	45,521	43.67%	90.41%
Rec Marijuana Excise Tax	313,218	301,142	(12,077)	(3.86%)	14.16%
Short-Term Rental Tax	237,126	340,760	103,633	43.70%	36.29%
Sugar Sweetened Beverage Tax	810,804	909,454	98,650	12.17%	206.96%
Trash Tax	469,382	431,437	(37,946)	(8.08%)	6.05%

Note: Electronic Smoking Device Tax collections began in July 2020. Rolling 12-month comparison is not available until July 2022.

Revenue Trends and Changes

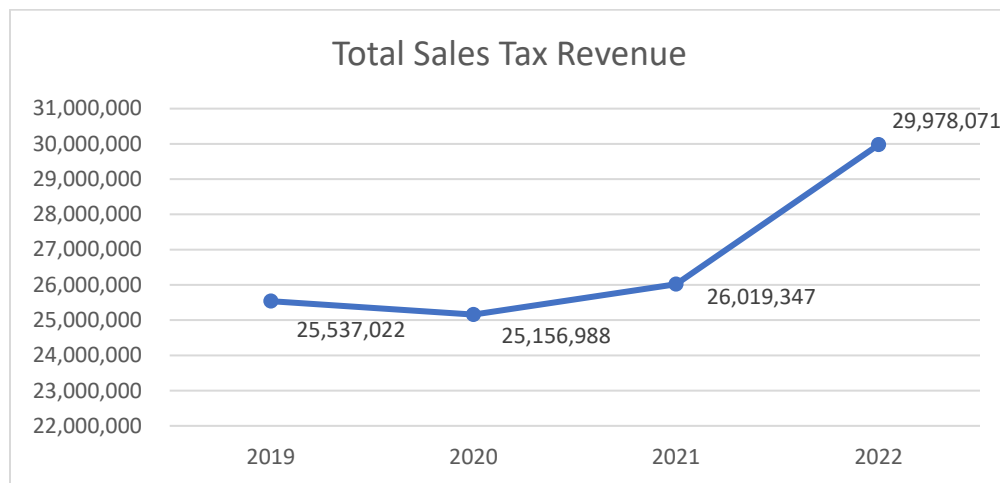
Overview

Year to date (YTD) sales and use tax based upon current economic activity increased from YTD March 2021 by \$5,454,671 or 16.5%. On a rolling 12-month basis, sales and use tax based on economic activity increased by 15.6% compared to the previous 12 months.

The city also completes tax compliance audits which may result in additional revenue. This revenue relates to prior periods and is not reflective of current economic activity. Including audit revenue, total sales and use tax increased from YTD March 2021 by \$5,075,956 or 15.1%. On a rolling 12-month basis, total sales and use tax increased by 14.9% compared to the previous 12 months.

Sales Tax

YTD March 2022 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$3,958,724 (or 15.2%) when compared to YTD March 2021. This increase results in a compound annual growth rate of 5.5% compared to 2019. The chart below illustrates the trend in sales tax revenue over the past four years. Much of this growth in sales tax is attributable to the adoption of the Marketplace Facilitator ordinance in October 2020, which resulted in over \$3.5 million of new revenue in 2021.



Sales tax for most retail sectors are showing continued, albeit slowing growth: Apparel Stores increased 26.5%, Consumer Electronics increased 16.2%, and Automotive Trade increased 6.8%. Eating places continue to show strong signs of recovery, increasing 37.2%, and Computer Related Business Sector, which includes large institutional sellers increased 58.2%.

Retail and dining nodes are still showing strong growth compared to last year: Pearl Street Mall increased 42.3%, Downtown increased 52.7%, 29th Street Mall increased 37.7%, and The Hill increased 8.8%.

Other Taxes

Hotel and Motel recovery surpassed Short Term Rentals again in March: Short-Term Rental tax increased 43.7%, while Accommodations Tax increased by 151.6%. Food Service Tax revenues improved by 43.7% reflecting the recovery in eating places. Sugar Sweetened Beverage tax reversed increased 12.2%, and Admissions Tax improved by 236.7%. Electronic Smoking Devices decreased 31.5% while Recreational Marijuana excise tax declined by 3.9% and the additional 3.5% tax on Recreational Marijuana declined by 19.6%.

Chart 1: YTD Sales and Use Tax by Fund

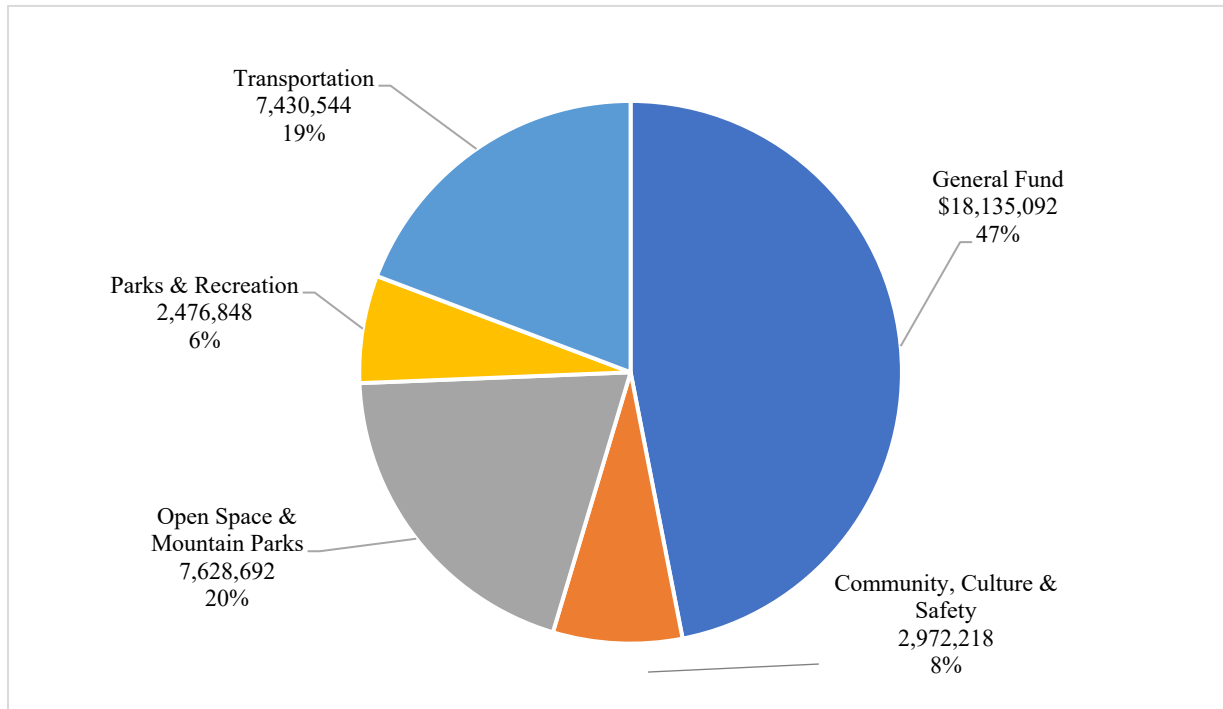
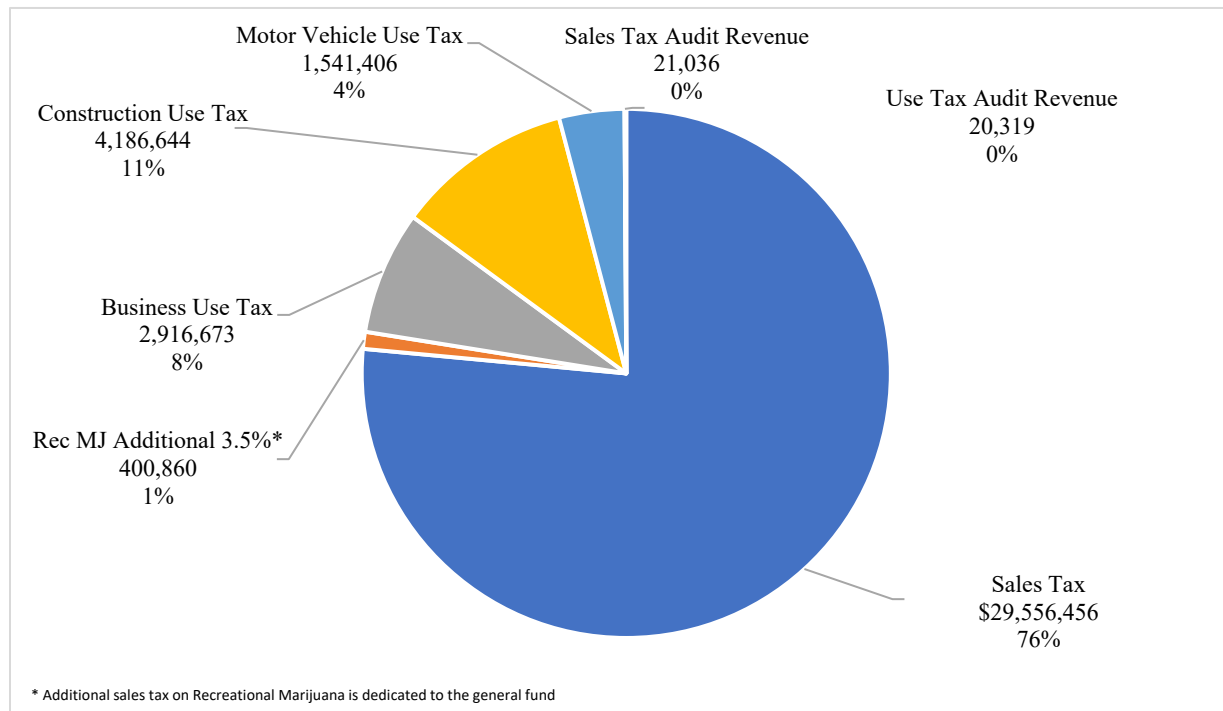


Chart 2: YTD Sales & Use Tax by Type



Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 78% 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. March 2022 retail sales tax revenue was **up 9.9%** compared to March 2021 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

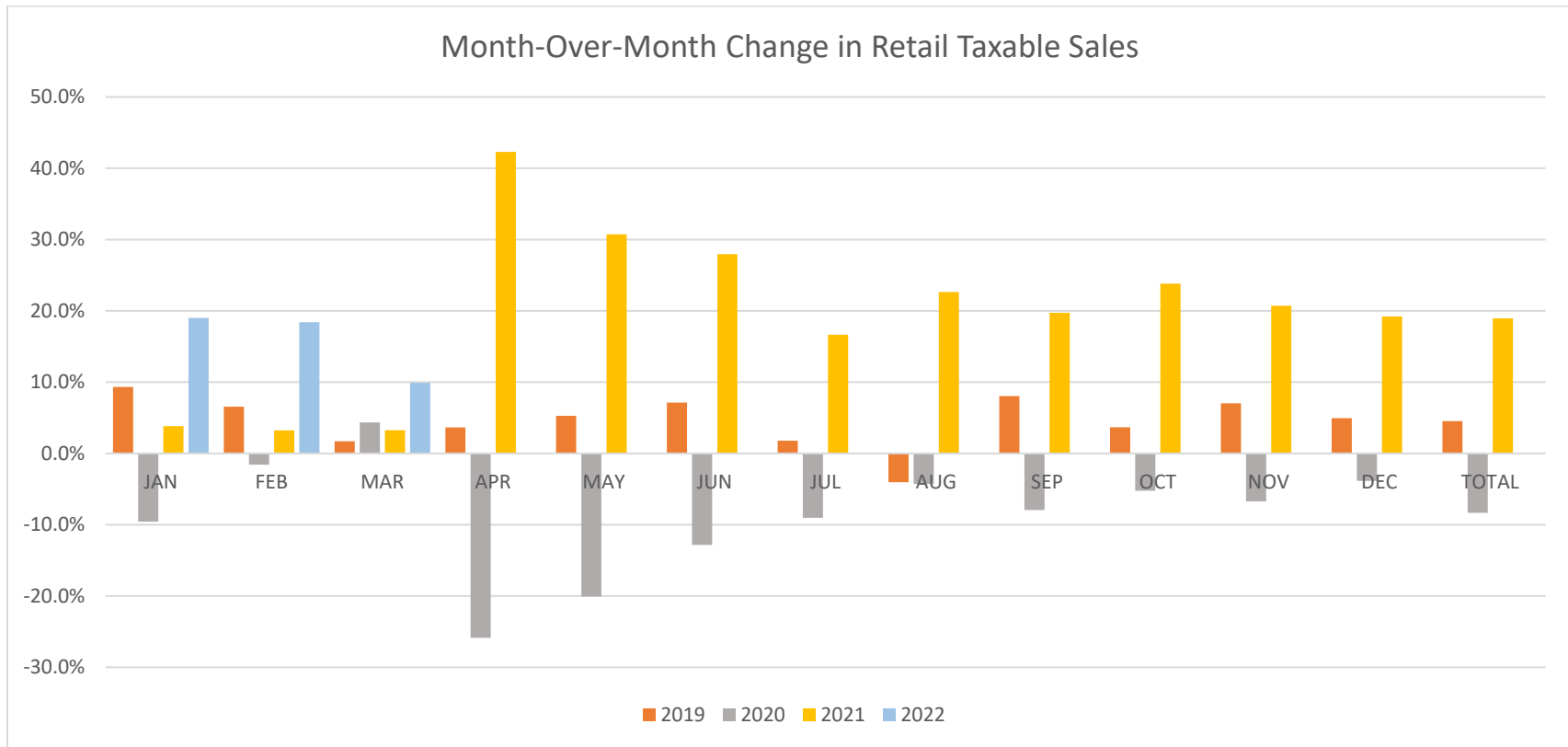


Chart 4: Sales Tax by Industry

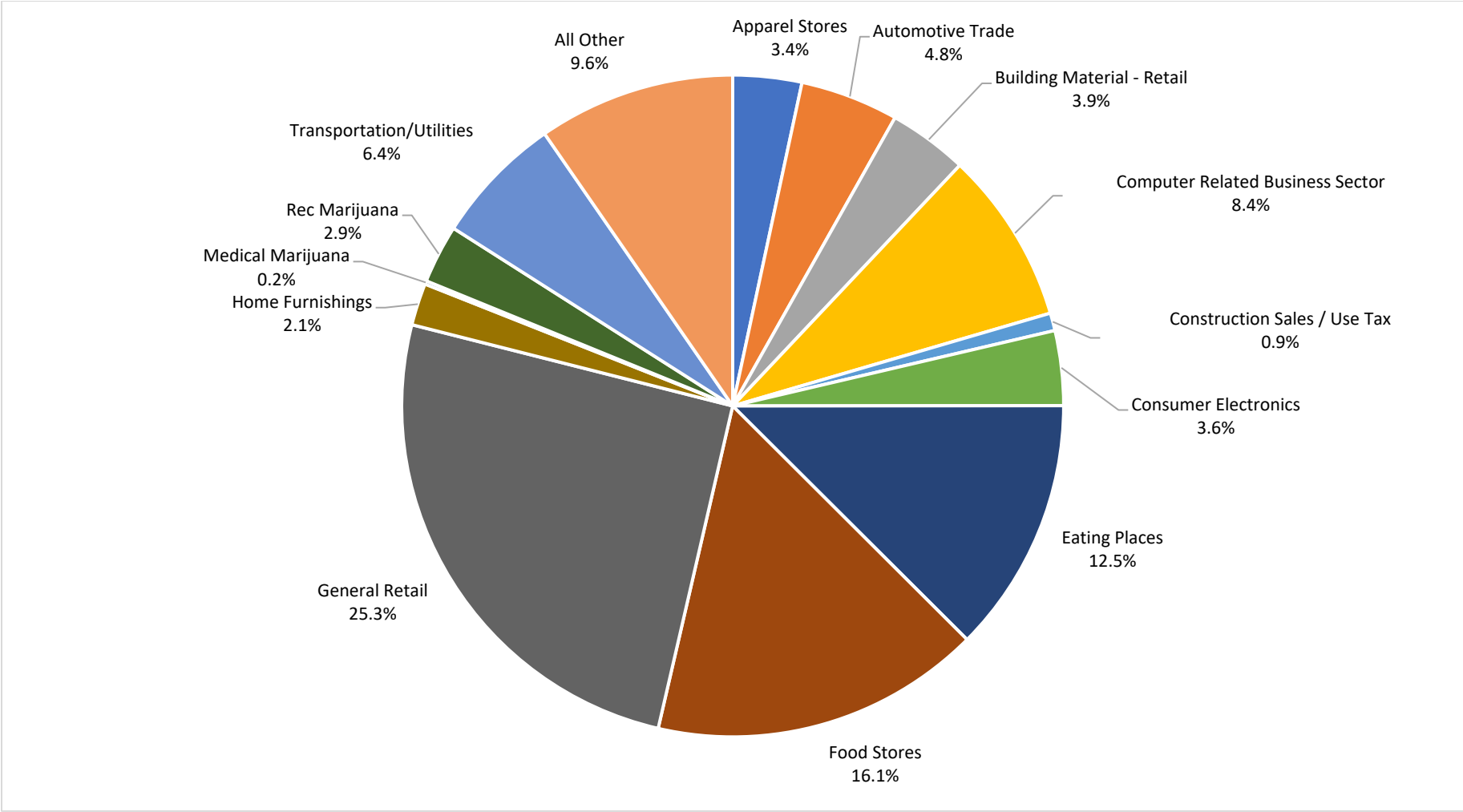
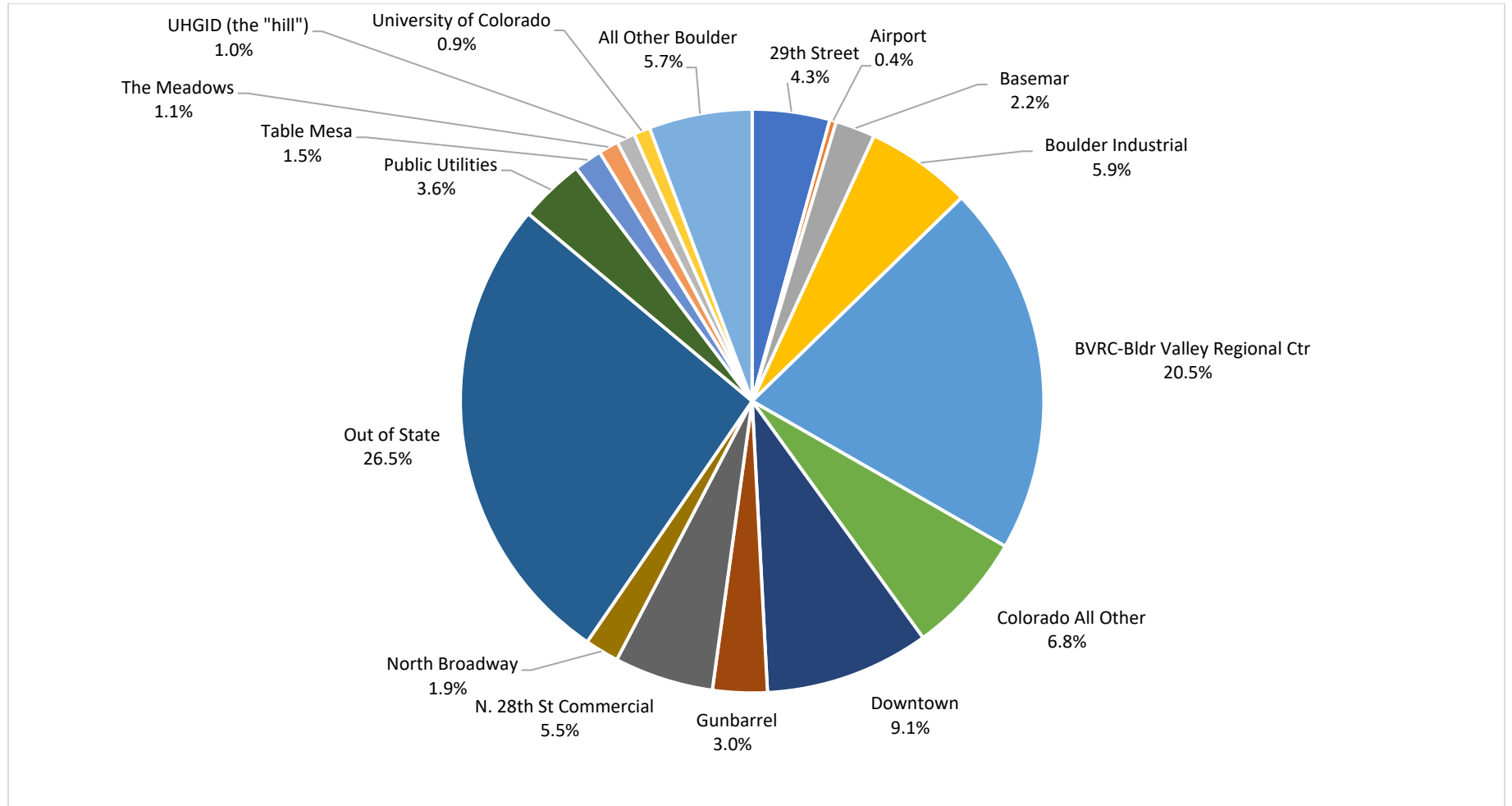


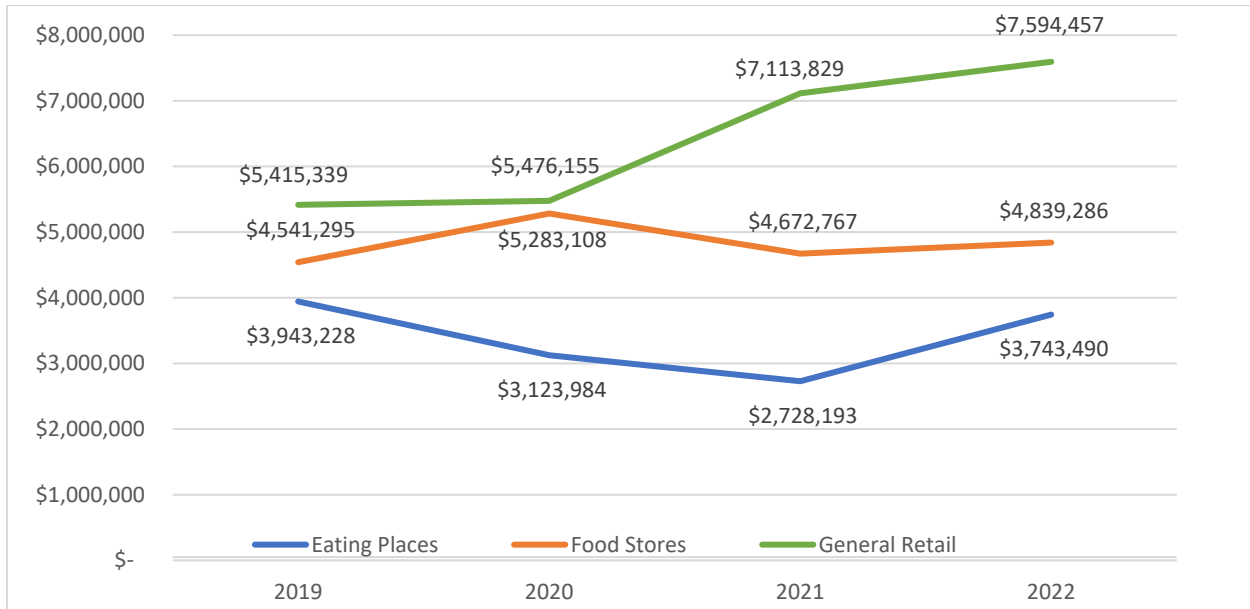
Chart 5: Sales Tax by Geographic Area¹



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

Chart 6: Industry Trends – YTD Retail Sales Tax

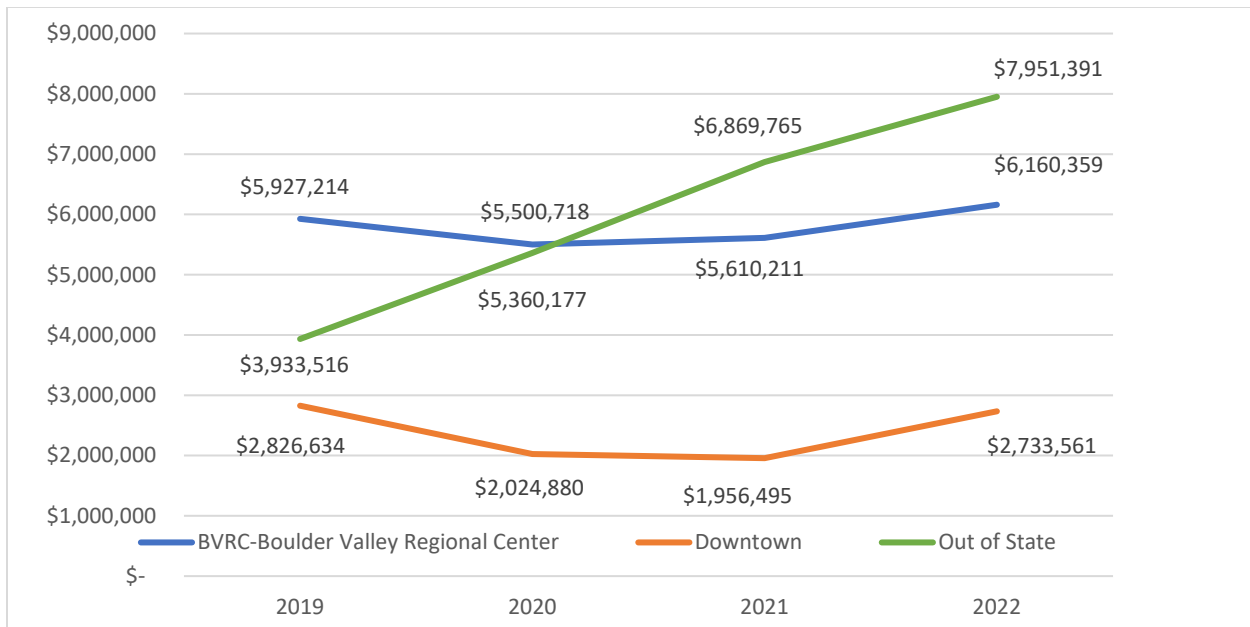
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.

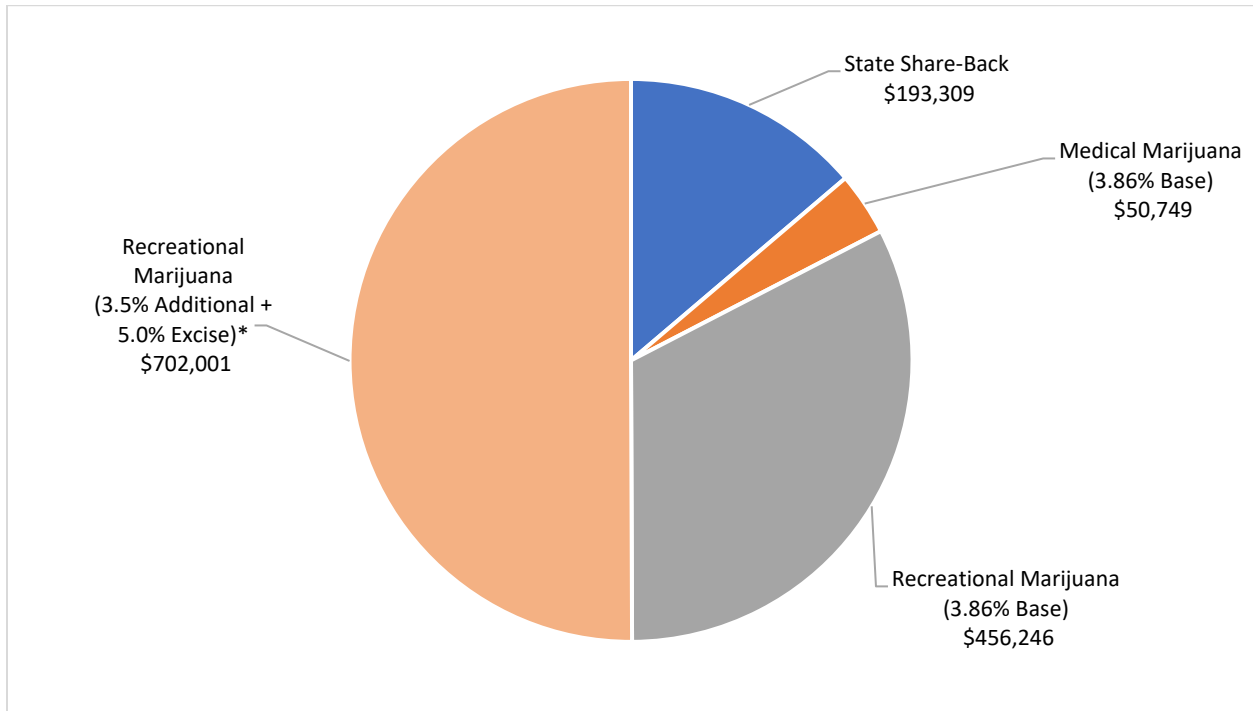


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
 Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

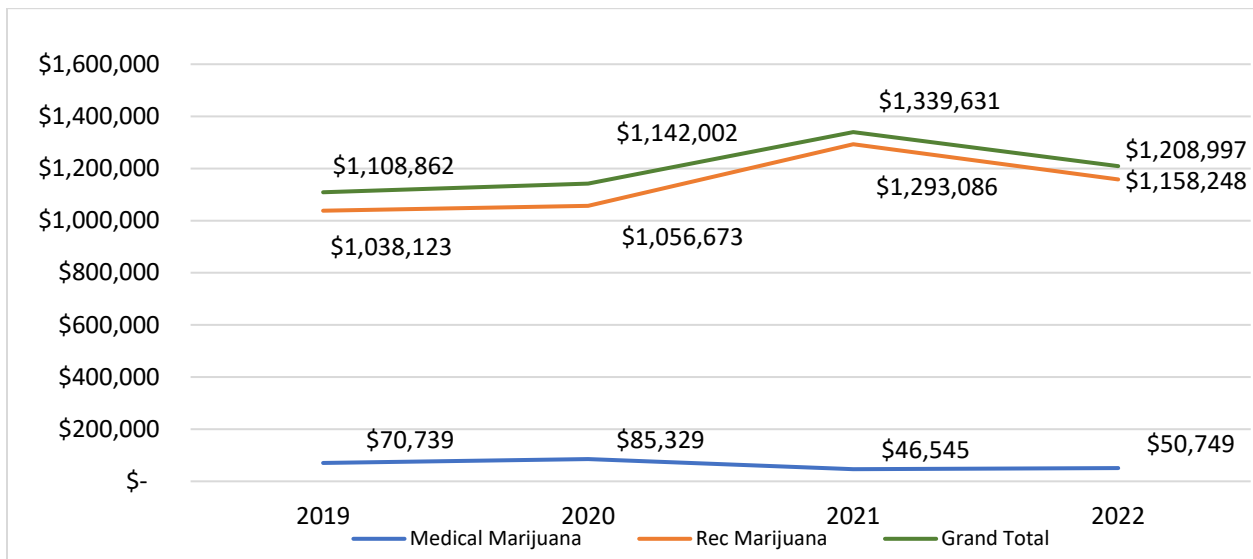
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

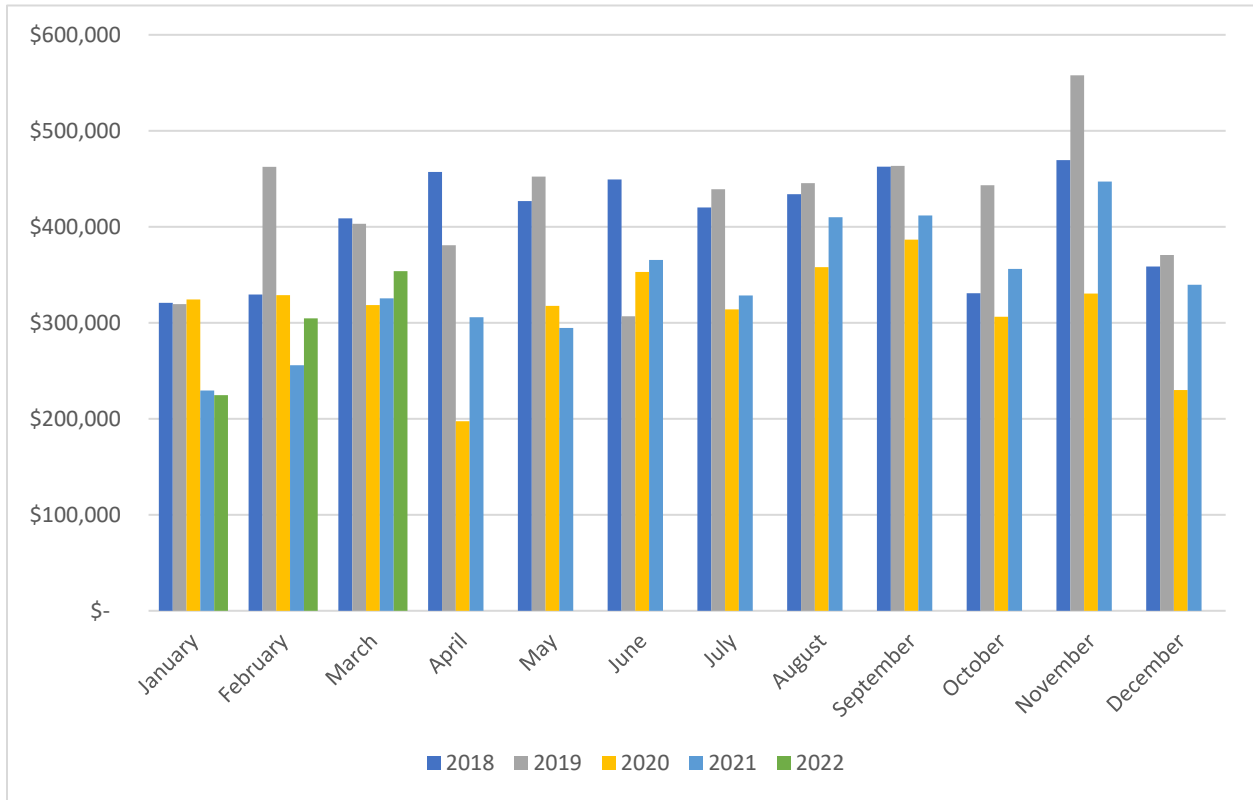
Chart 9: Historical Trends for YTD Marijuana Revenues²



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 2018 is lower due to several accounts that were paid late (in July). November 2019 is higher than average due to the posting of an audit of a large taxpayer.

City Tax Descriptions

Accommodations Tax

This tax is charged for the leasing or renting of any room, hotel/motel room, or other public accommodation located in the city and used for overnight lodging purposes (for less than a 30-night stay). The current accommodations tax rate is 7.5%.

Admissions Tax

This tax is charged for admission to an event such as concerts, nightclubs, and theatres. The tax rate for admission to an event is 5.0% of the price of the ticket or admission. Any admission fee paid or charged to participate in a racing event which includes running, walking, biking, or swimming is exempt from this tax.

Business Use Tax

Use tax applies to all furniture, fixtures, equipment, supplies, and materials purchased for use by your business that are not for resale. If a person or business hasn't paid the proper city sales tax to the vendor on a taxable purchase, they must report use tax directly to the city. The current City of Boulder use tax rate is 3.86%.

Construction Use Tax

Construction Use Tax is paid at the time of a building permit application and is based upon 50% of the valuation of the project. If the project valuation is more than \$75,000, after the project is complete the contractor is required to file a reconciliation return to determine whether additional tax is due, or a refund is due based upon the actual value of taxable personal property and services included in project. This tax is therefore dependent upon the number and value of construction projects permitted in a year and can vary significantly year to year, and because it is collected at the time of permitting the revenue is in advance of visible construction activity. The current construction use tax rate is 3.86%.

Disposable Bag Fee

The city requires a 10-cent fee for disposable plastic and paper checkout bags at all grocery stores in Boulder. The bag fee does not apply to restaurants, bulk or produce bags, newspaper bags, or any other kind of food packaging bags.

Electronic Smoking Device Tax

This additional tax of 40% is applied to sales of Electronic Smoking Devices (ESDs), including any refill, cartridge or any other ESD component intended to simulate smoking in the delivery of nicotine or any other substance, even if marketed as nicotine-free, through inhalation from the product. This tax is in addition to the city's 3.86% sales tax on the sale of ESDs.

Food Service Tax

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

Marijuana Taxes

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

Motor Vehicle Use Tax

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

Short Term Rental Tax

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

Sugar Sweetened Beverage Product Distribution Tax

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

Trash Tax

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

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

Total Net Sales/Use Tax Receipts by Tax Category	March YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$26,019,347	\$29,978,071	77.58%	15.21%	21.74%
Business Use Tax	3,374,982	2,937,273	7.60%	(12.97%)	(13.13%)
Construction Use Tax	2,602,626	4,186,644	10.83%	60.86%	(10.01%)
Motor Vehicle Use Tax	1,570,482	1,541,406	3.99%	(1.85%)	12.44%
Total Sales and Use Tax	\$33,567,437	\$38,643,394	100.00%	15.12%	14.91%

Total Net Sales/Use Tax Receipts by Industry Type	March YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$827,354	\$1,012,596	2.62%	22.39%	42.70%
Automotive Trade	2,929,884	2,997,748	7.76%	2.32%	17.83%
Building Material - Retail	1,030,566	1,180,705	3.06%	14.57%	12.02%
Computer Related Business Sector	2,651,581	3,058,731	7.92%	15.35%	15.52%
Construction Sales / Use Tax	2,869,496	4,488,768	11.62%	56.43%	(8.51%)
Consumer Electronics	973,246	1,119,069	2.90%	14.98%	28.21%
Eating Places	2,736,030	3,759,238	9.73%	37.40%	50.58%
Food Stores	4,711,850	4,875,534	12.62%	3.47%	(2.59%)
General Retail	7,523,901	7,922,518	20.50%	5.30%	22.70%
Home Furnishings	591,075	618,207	1.60%	4.59%	9.47%
Medical Marijuana	46,545	50,749	0.13%	9.03%	(19.28%)
Rec Marijuana	979,868	857,106	2.22%	(12.53%)	(11.58%)
Transportation/Utilities	2,245,185	1,988,116	5.14%	(11.45%)	5.05%
All Other	3,450,855	4,714,309	12.20%	36.61%	20.50%
Total Sales and Use Tax	\$33,567,437	\$38,643,394	100.00%	15.12%	14.91%

Total Net Sales/Use Tax Receipts by Geographic Area	March YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
29th Street	\$951,149	\$1,334,724	3.45%	40.33%	34.71%
Airport	55,733	238,647	0.62%	328.20%	(18.55%)
Basemar	653,555	669,177	1.73%	2.39%	0.44%
Boulder County	447,502	415,729	1.08%	(7.10%)	(17.03%)
Boulder Industrial	3,330,697	4,878,104	12.62%	46.46%	20.83%
BVRC-Boulder Valley Regional Center	5,768,222	6,939,250	17.96%	20.30%	15.49%
Colorado All Other	149,595	149,201	0.39%	(0.26%)	(22.75%)
County Clerk	1,570,482	1,541,406	3.99%	(1.85%)	12.44%
Downtown	1,364,646	1,980,876	5.13%	45.16%	44.21%
Downtown Extension	404,514	62,567	0.16%	(84.53%)	(85.73%)
East Downtown	197,370	191,209	0.49%	(3.12%)	11.59%
Gunbarrel Commercial	366,962	387,121	1.00%	5.49%	(1.63%)
Gunbarrel Industrial	1,453,531	1,165,269	3.02%	(19.83%)	(17.25%)
Metro Denver	1,230,116	1,561,554	4.04%	26.94%	28.34%
N. 28th St Commercial	1,489,291	1,661,280	4.30%	11.55%	0.17%
N. Broadway Annex	84,763	95,204	0.25%	12.32%	(44.75%)
North Broadway	522,278	528,599	1.37%	1.21%	(1.45%)
Out of State	6,964,083	8,126,395	21.03%	16.69%	28.14%
Pearl Street Mall	569,338	791,998	2.05%	39.11%	60.47%
Public Utilities	1,336,729	1,135,964	2.94%	(15.02%)	6.96%
Table Mesa	599,809	466,737	1.21%	(22.19%)	(46.03%)
The Meadows	281,844	343,890	0.89%	22.01%	20.97%
UHGD (the "hill")	285,838	305,861	0.79%	7.00%	15.50%
University of Colorado	418,456	474,137	1.23%	13.31%	8.08%
Unlicensed Receipts	112,248	22,197	0.06%	(80.23%)	22.24%
All Other Boulder	2,958,689	3,176,299	8.22%	7.35%	16.56%
Total Sales and Use Tax	\$33,567,437	\$38,643,394	100.00%	15.12%	14.91%

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
March YTD						March YTD				
2021	2022	\$ Change	YTD % Change	12 Month % Change		2021	2022	\$ Change	YTD % Change	12 Month % Change
796,809	1,007,974	211,165	26.50%	43.92%	Apparel Stores	30,545	4,622	(25,923)	(84.87%)	(53.85%)
1,346,527	1,438,558	92,032	6.83%	23.50%	Automotive Trade	1,583,358	1,559,190	(24,167)	(1.53%)	12.66%
1,025,472	1,162,346	136,874	13.35%	11.92%	Building Material - Retail	5,094	18,359	13,264	260.37%	31.60%
1,599,107	2,529,208	930,101	58.16%	30.19%	Computer Related Business Sector	1,052,474	529,523	(522,951)	(49.69%)	(25.14%)
245,707	258,177	12,469	5.07%	6.62%	Construction Sales / Use Tax	2,623,789	4,230,591	1,606,802	61.24%	(9.78%)
941,484	1,094,064	152,580	16.21%	29.02%	Consumer Electronics	31,762	25,004	(6,757)	(21.28%)	6.05%
2,728,193	3,743,490	1,015,298	37.22%	50.69%	Eating Places	7,837	15,747	7,910	100.93%	18.36%
4,672,767	4,839,286	166,519	3.56%	(2.23%)	Food Stores	39,083	36,248	(2,835)	(7.25%)	(35.09%)
7,113,829	7,594,457	480,628	6.76%	25.80%	General Retail	410,072	328,060	(82,011)	(20.00%)	(23.30%)
589,231	616,240	27,009	4.58%	9.47%	Home Furnishings	1,844	1,967	123	6.65%	10.35%
44,213	49,475	5,262	11.90%	(22.40%)	Medical Marijuana	2,333	1,274	(1,059)	(45.38%)	188.75%
946,356	854,593	(91,763)	(9.70%)	(10.60%)	Rec Marijuana	33,512	2,514	(30,998)	(92.50%)	(46.01%)
2,176,454	1,904,980	(271,474)	(12.47%)	3.74%	Transportation/Utilities	68,731	83,136	14,405	20.96%	38.73%
1,793,199	2,885,222	1,092,024	60.90%	58.55%	All Other	1,657,656	1,829,087	171,431	10.34%	(9.56%)
26,019,347	29,978,071	3,958,724	15.21%	21.74%	Total	7,548,091	8,665,323	1,117,232	14.80%	(7.49%)

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
March YTD						March YTD				
2021	2022	\$ Change	YTD % Change	12 Month % Change		2021	2022	\$ Change	YTD % Change	12 Month % Change
936,146	1,288,749	352,603	37.67%	35.49%	29th Street	15,003	45,975	30,972	206.43%	5.44%
7,331	107,500	100,169	1366.32%	425.30%	Airport	48,402	131,147	82,746	170.96%	(32.60%)
641,066	661,334	20,268	3.16%	4.58%	Basemarl	12,489	7,842	(4,647)	(37.21%)	(67.79%)
361,961	333,558	(28,403)	(7.85%)	19.62%	Boulder County	85,541	82,171	(3,370)	(3.94%)	(67.19%)
1,685,845	1,761,148	75,303	4.47%	13.54%	Boulder Industrial	1,644,852	3,116,956	1,472,104	89.50%	29.21%
5,610,211	6,160,359	550,148	9.81%	17.42%	BVRC-Boulder Valley Regional Center	158,010	778,891	620,881	392.94%	(24.79%)
145,826	135,058	(10,768)	(7.38%)	(22.25%)	Colorado All Other	3,768	14,143	10,375	275.30%	(28.32%)
0	0	0	0.00%	0.00%	County Clerk	1,570,482	1,541,406	(29,077)	(1.85%)	12.44%
1,150,332	1,756,200	605,868	52.67%	50.04%	Downtown	214,314	224,676	10,362	4.83%	(6.93%)
101,391	11,638	(89,754)	(88.52%)	(88.08%)	Downtown Extension	303,122	50,929	(252,193)	(83.20%)	(82.17%)
150,576	177,315	26,739	17.76%	21.30%	East Downtown	46,794	13,894	(32,900)	(70.31%)	(29.67%)
364,122	385,416	21,294	5.85%	(1.60%)	Gunbarrel Commercial	2,841	1,705	(1,135)	(39.96%)	(11.80%)
214,144	520,481	306,338	143.05%	130.51%	Gunbarrel Industrial	1,239,387	644,788	(594,599)	(47.98%)	(42.21%)
1,194,453	1,519,187	324,734	27.19%	28.45%	Metro Denver	35,663	42,367	6,704	18.80%	26.07%
1,404,746	1,647,162	242,415	17.26%	7.50%	N. 28th St Commercial	84,545	14,118	(70,427)	(83.30%)	(96.35%)
80,126	90,765	10,639	13.28%	2.60%	N. Broadway Annex	4,638	4,439	(199)	(4.28%)	(84.79%)
462,931	475,507	12,576	2.72%	(5.70%)	North Broadway	59,347	53,093	(6,255)	(10.54%)	35.69%
6,869,765	7,951,391	1,081,625	15.74%	28.01%	Out of State	94,318	175,005	80,687	85.55%	36.18%
554,196	788,408	234,212	42.26%	77.82%	Pearl Street Mall	15,142	3,590	(11,552)	(76.29%)	(85.54%)
1,308,337	1,082,784	(225,553)	(17.24%)	3.76%	Public Utilities	28,392	53,180	24,788	87.31%	117.36%
592,740	463,910	(128,830)	(21.73%)	(49.25%)	Table Mesa	7,069	2,827	(4,242)	(60.01%)	80.04%
276,014	332,025	56,010	20.29%	23.76%	The Meadows	5,829	11,865	6,036	103.55%	(33.79%)
279,112	303,590	24,478	8.77%	22.99%	UHGD (the "hill")	6,726	2,271	(4,456)	(66.24%)	(88.88%)
114,457	273,059	158,602	138.57%	109.33%	University of Colorado	303,999	201,078	(102,921)	(33.86%)	(48.94%)
158,405	36,907	(121,499)	(76.70%)	103.69%	Unlicensed Receipts	-46,158	-14,710	31,448	(68.13%)	(98.26%)
1,355,114	1,714,623	359,509	26.53%	29.74%	All Other Boulder	1,603,575	1,461,676	(141,898)	(8.85%)	6.76%
26,019,347	29,978,071	3,958,724	15.21%	21.74%	Total	7,548,091	8,665,323	1,117,232	14.80%	(7.49%)

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	2017	7,685,193	6,938,514	9,470,080	0	0	0	0	0	0	0	0	0	24,093,787	624,191,373	n/a	3.86%
	2018	7,849,997	7,028,188	9,445,995	0	0	0	0	0	0	0	0	0	24,324,180	630,160,104	0.96%	3.86%
	2019	8,590,452	7,489,624	9,606,398	0	0	0	0	0	0	0	0	0	25,686,474	665,452,694	5.60%	3.86%
	2020	7,761,028	7,370,943	10,025,017	0	0	0	0	0	0	0	0	0	25,156,988	651,735,453	-2.06%	3.86%
	2021	8,059,343	7,608,759	10,351,245	0	0	0	0	0	0	0	0	0	26,019,347	674,076,347	3.43%	3.86%
	2022	9,592,143	9,009,882	11,376,046	0	0	0	0	0	0	0	0	0	29,978,071	776,633,967	15.21%	3.86%
Change from prior year (month)		19.02%	18.41%	9.90%													
Change from prior year (YTD)		19.02%	18.41%	9.90%													
Business Use Tax	2017	834,820	673,000	978,691	0	0	0	0	0	0	0	0	0	2,486,511	64,417,393	n/a	3.86%
	2018	874,373	888,081	1,353,132	0	0	0	0	0	0	0	0	0	3,115,587	80,714,678	25.30%	3.86%
	2019	871,308	955,369	1,113,030	0	0	0	0	0	0	0	0	0	2,939,707	76,158,207	-5.65%	3.86%
	2020	654,578	1,378,415	990,653	0	0	0	0	0	0	0	0	0	3,023,646	78,332,806	2.86%	3.86%
	2021	1,093,683	922,423	1,358,876	0	0	0	0	0	0	0	0	0	3,374,982	87,434,767	11.62%	3.86%
	2022	801,989	796,506	1,338,778	0	0	0	0	0	0	0	0	0	2,937,273	76,095,142	-12.97%	3.86%
Change from prior year (month)		-26.67%	-13.65%	-1.48%													
Change from prior year (YTD)		-26.67%	-13.65%	-1.48%													
Construction Use Tax	2017	1,151,587	511,519	747,890	0	0	0	0	0	0	0	0	0	2,410,996	62,461,036	n/a	3.86%
	2018	750,069	566,915	1,301,336	0	0	0	0	0	0	0	0	0	2,618,320	67,832,124	8.60%	3.86%
	2019	444,168	1,245,000	1,021,676	0	0	0	0	0	0	0	0	0	2,710,844	70,229,119	3.53%	3.86%
	2020	182,837	810,198	1,463,531	0	0	0	0	0	0	0	0	0	2,456,566	63,641,594	-9.38%	3.86%
	2021	1,015,642	810,738	776,246	0	0	0	0	0	0	0	0	0	2,602,626	67,425,544	5.95%	3.86%
	2022	1,405,836	1,491,714	1,289,094	0	0	0	0	0	0	0	0	0	4,186,644	108,462,286	60.86%	3.86%
Change from prior year (month)		38.42%	83.99%	66.07%													
Change from prior year (YTD)		38.42%	83.99%	66.07%													
Motor Vehicle Use Tax	2017	366,296	366,550	372,070	0	0	0	0	0	0	0	0	0	1,104,916	28,624,757	n/a	3.86%
	2018	415,636	406,364	399,123	0	0	0	0	0	0	0	0	0	1,221,122	31,635,296	10.52%	3.86%
	2019	558,802	409,378	368,653	0	0	0	0	0	0	0	0	0	1,336,833	34,632,984	9.48%	3.86%
	2020	459,561	416,162	277,748	0	0	0	0	0	0	0	0	0	1,153,470	29,882,634	-13.72%	3.86%
	2021	553,658	539,761	477,063	0	0	0	0	0	0	0	0	0	1,570,482	40,686,062	36.15%	3.86%
	2022	489,417	405,726	646,263	0	0	0	0	0	0	0	0	0	1,541,406	39,932,794	-1.85%	3.86%
Change from prior year (month)		-11.60%	-24.83%	35.47%													
Change from prior year (YTD)		-11.60%	-24.83%	35.47%													
TOTAL	2017	10,037,896	8,489,583	11,568,731	0	0	0	0	0	0	0	0	0	30,096,210	779,694,560	n/a	3.86%
	2018	9,890,075	8,889,548	12,499,586	0	0	0	0	0	0	0	0	0	31,279,209	810,342,202	3.93%	3.86%
	2019	10,464,730	10,099,371	12,109,757	0	0	0	0	0	0	0	0	0	32,673,858	846,473,005	4.46%	3.86%
	2020	9,058,004	9,975,717	12,756,949	0	0	0	0	0	0	0	0	0	31,790,670	823,592,487	-2.70%	3.86%
	2021	10,722,326	9,881,681	12,963,430	0	0	0	0	0	0	0	0	0	33,567,437	869,622,720	5.59%	3.86%
	2022	12,289,385	11,703,828	14,650,181	0	0	0	0	0	0	0	0	0	38,643,394	1,001,124,189	15.12%	3.86%
Change from prior year (month)		14.61%	18.44%	13.01%													
Change from prior year (YTD)		14.61%	18.44%	13.01%													