

REVENUE REPORT

November 2022

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Tax & Licensing Division Joel Wagner, Tax and Special Projects Manager wagnerj@bouldercolorado.gov, 303-441-3871 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 December 31, 2022 and is largely attributed to economic activity through the month of November 2022. Details by industry, geographic zone and month are found on pages 3 through 7 of this report.

Sales and Use Tax Summary

		November YTD											
Sources - Related to Current Economic Activity	2021	2022	\$ Change	YTD % Change	12 Month % Change								
Sales Tax	\$106,979,463	\$120,022,891	13,043,429	12.19%	12.93%								
Rec MJ Additional 3.5%*	1,826,506	1,490,955	(335,550)	(18.37%)	(19.61%)								
Business Use Tax	10,475,682	10,452,484	(23,198)	(0.22%)	1.79%								
Construction Use Tax	8,729,923	12,007,040	3,277,117	37.54%	33.33%								
Motor Vehicle Use Tax	5,806,919	5,669,225	(137,694)	(2.37%)	(1.67%)								
Total Sales & Use Tax based on current economic activity	\$133,818,492	\$149,642,595	\$15,824,103	11.83%	12.24%								
Sources - Related to Prior Periods													
Sales Tax Audit Revenue	364,134	207,234	(156,900)	(43.09%)	(43.09%)								
Use Tax Audit Revenue	398,662	428,117	29,454	7.39%	7.39%								
Total Sales and Use Tax	\$134,581,289	\$150,277,946	\$15,696,658	11.66%	12.09%								

* The additional 3.5% sales and use tax on Recreational Marijuana is dedicated to the general fund.

Other Tax Revenues

		No	vember YTD		
Miscellaneous Tax Statistics	2021	2022	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$6,032,686	\$8,519,106	\$2,486,420	41.22%	44.41%
Admissions Tax	190,445	615,216	424,771	223.04%	253.21%
Disposable Bag Fee	182,679	183,179	500	0.00%	(0.54%)
Electronic Smoking Device Tax	1,009,008	712,163	(296,846)	(29.42%)	(28.60%)
Food Service Tax	587,891	673,925	86,034	14.63%	17.70%
Rec Marijuana Excise Tax	1,250,501	733,968	(516,533)	(41.31%)	(38.16%)
Short-Term Rental Tax	1,094,274	1,272,518	178,244	16.29%	18.19%
Sugar Sweetened Beverage Tax	3,739,211	3,953,554	214,343	5.73%	8.16%
Trash Tax	1,347,214	1,330,098	(17,116)	(1.27%)	0.74%

Revenue Trends and Changes

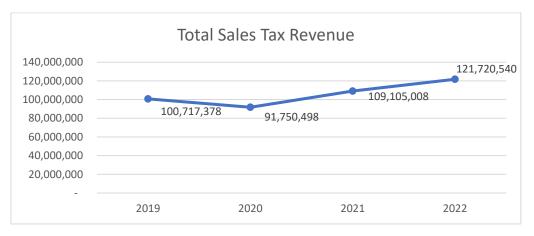
Overview

Year to date (YTD) sales and use tax based upon current economic activity increased from YTD November 2021 by \$15,824,103 or 11.8%. On a rolling 12-month basis, sales and use tax based on economic activity increased by 12.2% 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 November 2021 by \$15,696,658 or 11.7%. On a rolling 12-month basis, total sales and use tax increased by 12.1% compared to the previous 12 months.

Sales Tax

YTD November 2022 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$12,615,532 (or 11.6%) when compared to YTD November 2021. This increase results in a compound annual growth rate of 6.5% 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 November 2020, which resulted in over \$3.5 million of new revenue in 2021, and \$3.5 million year to date. 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.



On a *rolling twelve-month* basis, performance of retail sectors is mixed in comparison to inflation in consumer prices. The Consumer Price Index (CPI) for All Urban Consumers increased 7.1% for the twelve months ended November 2022¹. In Boulder, Apparel Stores increased 13.9% Eating Places increased 19.1%, and Food Stores increased 9.8%. On the other hand, Automotive Trade, Building Materials, and General Retail underperformed CPI at 6.9%, 5.7%, and 5.6%, respectively. Consumer Electronics declined 5.5% due primarily to an unusually large sale in 2021. Computer Related Business Sector, and All Other, which include large institutional technology sellers and biotechnology businesses increased 54.2% and 30.5% respectively.

Other Taxes

Tourism related activity continued to rebound in November: Short-Term Rental tax increased 16.3%, while Accommodations Tax increased by 41.2%. Food Service Tax revenues improved by 14.6%. Sugar Sweetened Beverage tax increased 5.7%, and Admissions Tax improved by 223.0%. Recreational Marijuana excise tax declined by 41.3% and the additional 3.5% tax on Recreational Marijuana declined by 18.4%, which is consistent with statewide trends.

¹ U.S. Bureau of Labor Statistics, December 13, 2022

City of Boulder Revenue Report

Chart 1: YTD Sales and Use Tax by Fund

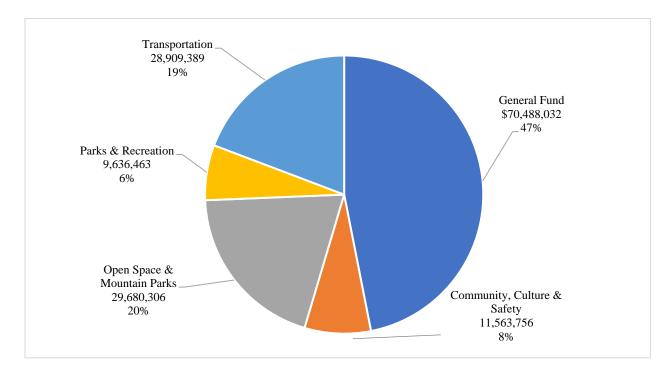
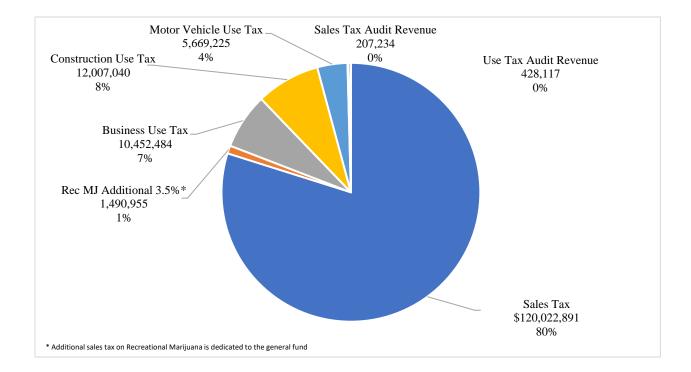


Chart 2: YTD Sales & Use Tax by Type



Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 80% 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. November 2022 retail sales tax revenue was **up 5.2%** compared to November 2021 revenue (including audit revenue and the additional recreational marijuana sales tax).

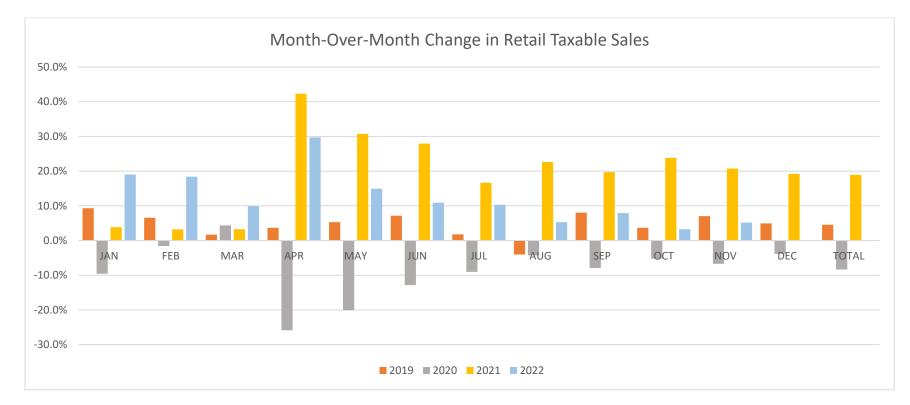


Chart 3: Month-Over-Month Change in Retail Taxable Sales

Chart 4: Sales Tax by Industry

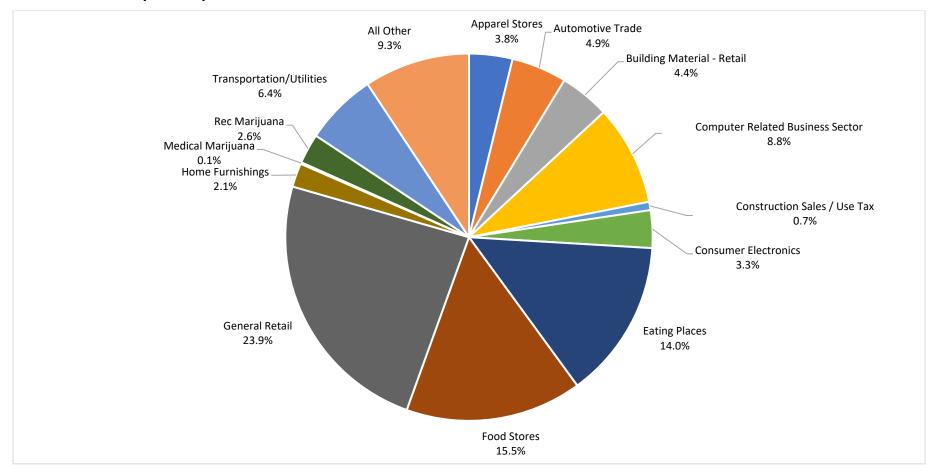
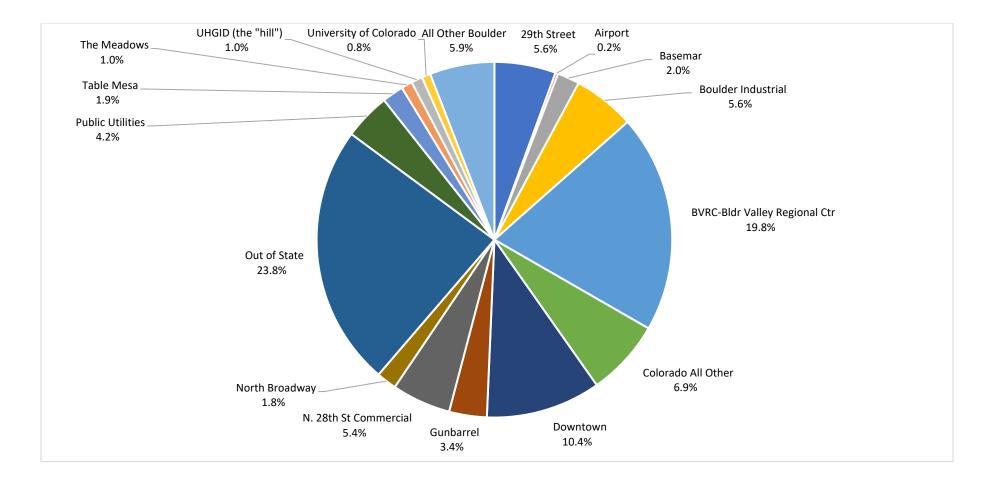


Chart 5: Sales Tax by Geographic Area²



² 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.

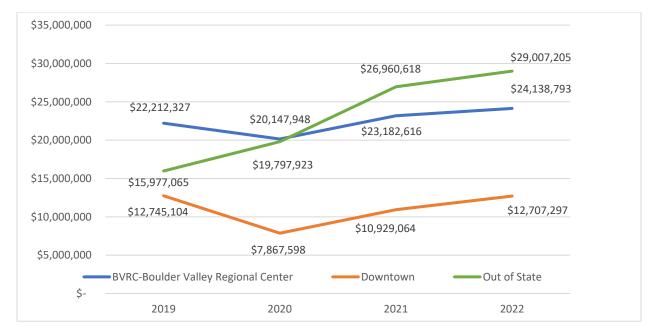


Notes: Totals may not tie to exhibits due to rounding.

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

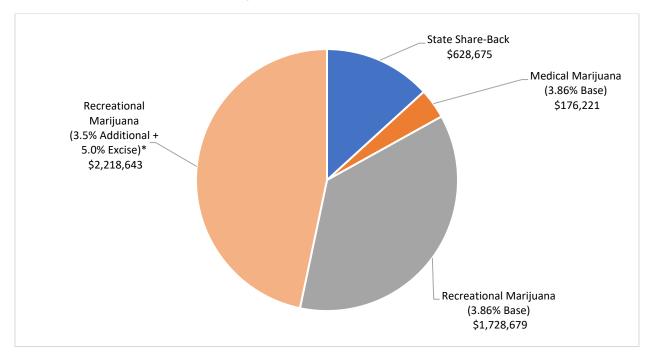
The chart below highlights the three-highest grossing geographic areas. Combined these three areas generate over half of total retail sales tax revenue for the period.



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

Marijuana Tax Revenues

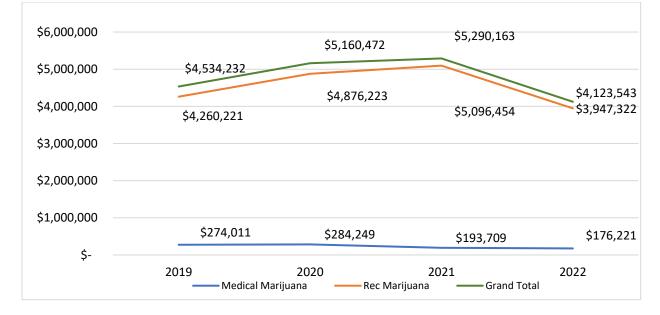
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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





*Dedicated to the General Fund.

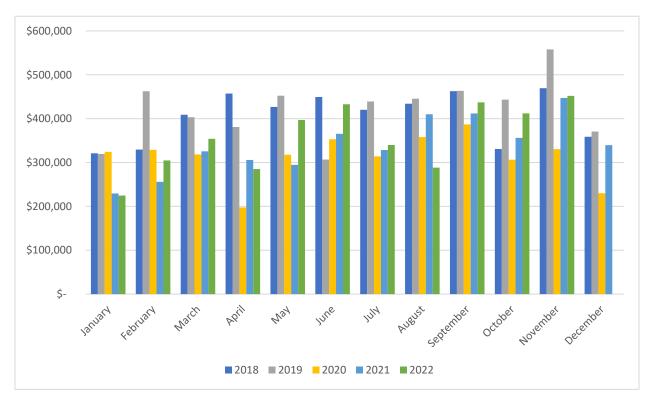
Chart 9: Historical Trends for YTD Marijuana Revenues³



³ 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 nor 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.

<u>Trash Tax</u>

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

	November YTD Actual										
Total Net Sales/Use Tax Receipts by Tax				YTD %	12 Month %						
Category	2021	2022	% of Total	Change	Change						
Sales Tax	\$109,105,008	\$121,720,540	81.00%	11.56%	12.34%						
Business Use Tax	10,939,439	10,881,142	7.24%	(0.53%)	0.94%						
Construction Use Tax	8,729,923	12,007,040	7.99%	37.54%	33.33%						
Motor Vehicle Use Tax	5,806,919	5,669,225	3.77%	(2.37%)	(1.67%)						
Total Sales and Use Tax	\$134,581,289	\$150,277,946	100.00%	11.66%	12.09%						

		Novemb	er YTD Actual		
Total Net Sales/Use Tax Receipts by				YTD %	12 Month %
Industry Type	2021	2022	% of Total	Change	Change
Apparel Stores	\$4,205,402	\$4,675,505	3.11%	11.18%	13.36%
Automotive Trade	11,504,748	11,658,996	7.76%	1.34%	2.57%
Building Material - Retail	5,101,755	5,390,860	3.59%	5.67%	5.96%
Computer Related Business Sector	8,978,495	12,813,781	8.53%	42.72%	43.68%
Construction Sales / Use Tax	9,681,894	13,076,038	8.70%	35.06%	31.94%
Consumer Electronics	4,469,602	4,140,863	2.76%	(7.35%)	(5.23%)
Eating Places	14,680,778	17,158,965	11.42%	16.88%	19.52%
Food Stores	17,329,701	19,059,001	12.68%	9.98%	9.74%
General Retail	29,044,209	30,321,977	20.18%	4.40%	5.00%
Home Furnishings	2,332,251	2,565,550	1.71%	10.00%	10.21%
Medical Marijuana	193,709	176,221	0.12%	(9.03%)	(9.74%)
Rec Marijuana	3,845,953	3,213,355	2.14%	(16.45%)	(18.45%)
Transportation/Utilities	7,903,547	8,144,314	5.42%	3.05%	3.43%
All Other	15,309,247	17,882,522	11.90%	16.81%	16.79%
Total Sales and Use Tax	\$134,581,289	\$150,277,946	100.00%	11.66%	12.09%

	November YTD Actual											
Total Net Sales/Use Tax Receipts by				YTD %	12 Month %							
Geographic Area	2021	2022	% of Total	Change	Change							
29th Street	\$5,646,056	\$7,000,209	4.66%	23.98%	25.40%							
Airport	909,941	653,307	0.43%	(28.20%)	(33.98%)							
Basemar	2,564,489	2,505,041	1.67%	(2.32%)	(0.99%)							
Boulder County	1,798,375	2,044,114	1.36%	13.66%	13.75%							
Boulder Industrial	12,367,078	15,029,332	10.00%	21.53%	20.32%							
BVRC-Boulder Valley Regional Center	23,346,867	25,120,879	16.72%	7.60%	8.64%							
Colorado All Other	407,117	644,802	0.43%	58.38%	47.07%							
County Clerk	5,806,919	5,669,225	3.77%	(2.37%)	(1.67%)							
Downtown	6,965,493	8,648,922	5.76%	24.17%	23.12%							
Downtown Extension	481,072	298,774	0.20%	(37.89%)	(44.68%)							
East Downtown	833,106	892,425	0.59%	7.12%	7.75%							
Gunbarrel Commercial	1,486,125	1,512,261	1.01%	1.76%	8.85%							
Gunbarrel Industrial	4,428,392	5,286,695	3.52%	19.38%	23.00%							
Metro Denver	5,167,252	5,782,613	3.85%	11.91%	18.01%							
N. 28th St Commercial	5,790,761	6,839,006	4.55%	18.10%	16.51%							
N. Broadway Annex	400,119	455,303	0.30%	13.79%	17.12%							
North Broadway	1,977,452	1,991,179	1.32%	0.69%	0.63%							
Out of State	27,307,685	29,913,670	19.91%	9.54%	9.87%							
Pearl Street Mall	3,584,712	4,021,403	2.68%	12.18%	15.53%							
Public Utilities	4,696,609	5,409,890	3.60%	15.19%	15.04%							
Table Mesa	1,486,199	2,381,952	1.59%	60.27%	44.12%							
The Meadows	1,218,136	1,324,087	0.88%	8.70%	8.68%							
UHGID (the "hill")	1,276,272	1,258,703	0.84%	(1.38%)	1.10%							
University of Colorado	1,158,536	1,667,943	1.11%	43.97%	46.72%							
Unlicensed Receipts	641,887	638,268	0.42%	(0.56%)	(18.21%)							
All Other Boulder	12,834,636	13,287,942	8.84%	3.53%	4.42%							
Total Sales and Use Tax	\$134,581,289	\$150,277,946	100.00%	11.66%	12.09%							

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

	SALES T.	AX BY INDUS	STRY		USE TAX BY INDUSTRY								
	No	vember YTD				November YTD							
2021	2022	\$ Change	YTD % Change	12 Month % Change	INDUSTRY	2021	2022	\$ Change	YTD % Change	12 Month % Change			
4,164,121	4,654,555	490,434	11.78%	13.94%	Apparel Stores	41,280	20,950	(20,331)	(49.25%)	(44.42%)			
5,634,989	5,926,407	291,417	5.17%	6.94%	Automotive Trade	5,869,758	5,732,590	(137,169)	(2.34%)	(1.64%)			
5,083,575	5,355,591	272,017	5.35%	5.70%	Building Material - Retail	18,180	35,269	17,088	93.99%	70.73%			
					Computer Related Business								
6,883,583	10,725,011	3,841,429	55.81%	54.16%	Sector	2,094,912	2,088,770	(6,143)	(0.29%)	7.28%			
849,278	898,347	49,069	5.78%	12.96%	Construction Sales / Use Tax	8,832,616	12,177,690	3,345,074	37.87%	33.94%			
4,341,569	4,025,326	(316,243)	(7.28%)	(5.46%)	Consumer Electronics	128,032	115,537	(12,495)	(9.76%)	2.56%			
14,649,602	17,061,440	2,411,838	16.46%	19.12%	Eating Places	31,175	97,524	66,349	212.83%	184.21%			
17,191,814	18,916,576	1,724,763	10.03%	9.83%	Food Stores	137,887	142,425	4,538	3.29%	(1.90%)			
27,905,398	29,140,972	1,235,574	4.43%	5.63%	General Retail	1,138,811	1,181,005	42,194	3.71%	(7.52%)			
2,325,942	2,555,103	229,161	9.85%	10.11%	Home Furnishings	6,309	10,448	4,138	65.59%	45.84%			
181,538	170,770	(10,768)	(5.93%)	(6.99%)	Medical Marijuana	12,171	5,450	(6,720)	(55.22%)	(54.41%)			
3,748,933	3,205,414	(543,519)	(14.50%)	(16.46%)	Rec Marijuana	97,021	7,941	(89,080)	(91.82%)	(92.54%)			
7,551,869	7,747,995	196,126	2.60%	2.90%	Transportation/Utilities	351,677	396,319	44,641	12.69%	14.69%			
8,592,797	11,337,032	2,744,235	31.94%	30.52%	All Other	6,716,450	6,545,489	(170,961)	(2.55%)	(0.57%)			
109,105,008	121,720,540	12,615,532	11.56%	12.34%	Total	25,476,281	28,557,406	3,081,125	12.09%	11.06%			

	SALES TA	AX BY LOCA	TION	-	-		USE 1	USE TAX BY LOCATION					
	No	vember YTD					November YTD						
2021	2022	¢	YTD %	12 Month %	LOCATION	2021	2022	¢ Cl	YTD %	12 Month %			
2021	2022	\$ Change	Change	Change	LOCATION	2021	2022	\$ Change	Change	Change			
5,548,509	6,796,555	1,248,046	22.49%	24.23%	29th Street	97,548	203,655	106,107	108.77%	87.29%			
83,922	302,033	218,110	259.89%	284.63%	Airport	826,018	351,274	(474,744)	(57.47%)	(62.70%)			
2,520,646	2,460,342	(60,304)	(2.39%)	(1.44%)	Basemar	43,843	44,700	857	1.95%	25.36%			
1,484,370	1,664,273	179,903	12.12%	12.02%	Boulder County	314,005	379,841	65,836	20.97%	22.52%			
7,013,998	6,846,658	(167,341)	(2.39%)	(1.03%)	Boulder Industrial	5,353,079	8,182,675	2,829,595	52.86%	46.73%			
					BVRC-Boulder Valley Regional								
23,182,616	24,138,793	956,177	4.12%	5.63%	Center	164,251	982,086	817,835	497.92%	351.89%			
379,966	610,248	230,282	60.61%	49.45%	Colorado All Other	27,151	34,554	7,403	27.27%	12.71%			
0	0	0	0.00%	0.00%	County Clerk	5,806,919	5,669,225	(137,694)	(2.37%)	(1.67%)			
6,530,809	7,911,136	1,380,326	21.14%	20.22%	Downtown	434,684	737,787	303,103	69.73%	62.87%			
163,245	74,096	(89,149)	(54.61%)	(67.25%)	Downtown Extension	317,827	224,678	(93,149)	(29.31%)	(30.38%)			
697,403	774,737	77,335	11.09%	11.78%	East Downtown	135,704	117,688	(18,015)	(13.28%)	(13.67%)			
1,481,364	1,507,203	25,839	1.74%	8.85%	Gunbarrel Commercial	4,761	5,058	297	6.24%	7.99%			
1,461,436	2,660,944	1,199,508	82.08%	84.08%	Gunbarrel Industrial	2,966,957	2,625,751	(341,205)	(11.50%)	(5.28%)			
4,940,182	5,608,344	668,162	13.53%	19.09%	Metro Denver	227,070	174,269	(52,801)	(23.25%)	(5.16%)			
5,768,614	6,525,112	756,497	13.11%	12.26%	N. 28th St Commercial	22,147	313,894	291,747	1317.31%	323.01%			
349,764	414,452	64,689	18.49%	19.64%	N. Broadway Annex	50,356	40,851	(9,505)	(18.88%)	1.19%			
1,682,435	1,818,750	136,315	8.10%	8.14%	North Broadway	295,018	172,430	(122,588)	(41.55%)	(41.49%)			
26,960,618	29,007,205	2,046,587	7.59%	7.98%	Out of State	347,067	906,465	559,398	161.18%	156.42%			
3,537,607	3,947,328	409,721	11.58%	15.14%	Pearl Street Mall	47,105	74,075	26,970	57.25%	42.45%			
4,466,636	5,138,707	672,071	15.05%	14.52%	Public Utilities	229,973	271,183	41,209	17.92%	25.67%			
1,363,676	2,369,237	1,005,561	73.74%	54.53%	Table Mesa	122,523	12,716	(109,807)	(89.62%)	(86.56%)			
1,186,864	1,225,236	38,372	3.23%	5.16%	The Meadows	31,272	98,850	67,578	216.10%	104.72%			
1,266,581	1,240,277	(26,304)	(2.08%)	0.18%	UHGID (the "hill")	9,692	18,426	8,734	90.12%	125.27%			
668,713	968,695	299,982	44.86%	52.07%	University of Colorado	489,824	699,248	209,425	42.76%	39.45%			
684,814	551,568	(133,246)	(19.46%)	(15.61%)	Unlicensed Receipts	-42,927	86,699	129,627	(301.97%)	(30.95%)			
5,680,219	7,158,613	1,478,393	26.03%	25.61%	All Other Boulder	7,154,417	6,129,330	(1,025,087)	(14.33%)	(13.11%)			
109,105,008	121,720,540	12,615,532	11.56%	12.34%	Total	25,476,281	28,557,406	3,081,125	12.09%	11.06%			

Exhibit 3: Sales Tax and Use Tax Separately by Month

REVENUE																% Change in Taxable	
CATEGORY	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	Taxable Sales	Sales	Tax Rate
Retail Sales Tax	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		0 93,640,737	2,425,925,829	n/a	a 3.86%
	2018	7,849,997	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		0 96,395,922	2,497,303,679	2.94%	6 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			2,609,258,497	4.48%	
	2020	7,761,028	7,370,943	10,025,017	6,090,136	7,059,371	9,354,890	8,232,822	8,715,841	10,376,839	8,595,813	8,167,797			2,376,955,900	-8.90%	6 3.86%
	2021	8,059,343	7,608,759	10,351,245	8,666,637	9,229,065	11,968,601	9,603,695	10,689,554	12,423,835	10,643,271	9,861,003		0 109,105,008	2,826,554,611	18.91%	
	2022	9,592,143	9,009,882	11,376,046	11,242,614	10,608,781	13,273,480	10,593,863	11,253,648	13,407,303	10,990,949	10,371,831		0 121,720,540	3,153,381,869	11.56%	6 3.86%
Change from prior year (month)		19.02%	18.41%	9.90%	29.72%	14.95%	10.90%	10.31%	5.28%	7.92%	3.27%	5.18%					
Change from prior year (YTD)		19.02%	18.73%	15.21%	18.84%	18.02%	16.50%	15.59%	14.14%	13.27%	12.20%	11.56%					
Business Use Tax	2017	834,820	673,000	978,691	709,347	705,788	962,183	649,461	996,236	1,149,030	797,855	766,938		0 9,223,350	238,946,902	n/a	a 3.86%
	2018	874,373	888,081	1,353,132	961,502	953,706	1,270,112	1,010,214	795,264	2,083,440	1,366,458	966,824		0 12,523,105	324,432,764	35.78%	6 3.86%
	2019	871,308	955,369	1,113,030	937,269	822,969	1,319,363	855,146	843,771	1,190,617	1,090,537	735,632		0 10,735,014	278,109,160	-14.28%	6 3.86%
	2020	654,578	1,378,415	990,653	844,662	1,099,221	979,785	1,392,218	1,876,792	1,394,739	820,591	790,928		0 12,222,583	316,647,238	13.86%	6 3.86%
	2021	1,093,683	922,423	1,358,876	806,718	1,239,084	1,283,691	755,073	810,621	1,218,931	778,670	671,669		0 10,939,439	283,405,155	-10.50%	6 3.86%
	2022	801,989	796,506	1,338,778	981,745	779,030	1,336,528	782,166	743,593	1,274,793	1,062,685	983,328		0 10,881,142	281,894,862	-0.53%	6 3.86%
Change from prior year (month)		-26.67%	-13.65%	-1.48%	21.70%	-37.13%	4.12%	3.59%	-8.27%	4.58%	36.47%	46.40%					
Change from prior year (YTD)		-26.67%	-20.71%	-12.97%	-6.28%	-13.33%	-9.99%	-8.62%	-8.58%	-6.89%	-3.60%	-0.53%					
Construction Use Tax	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		0 8,858,089	229,484,171	n/a	a 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		0 12,244,893	317,225,207	38.23%	6 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		0 10,136,217	262,596,295	-17.22%	6 3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476	826,940	932,184	1,246,130	877,517	1,112,564	1,380,025		0 11,226,721	290,847,682	10.76%	6 3.86%
	2021	1,015,642	810,738	776,246	1,904,800	1,438,375	496,950	614,060	523,264	232,089	471,346	446,413		0 8,729,923	226,163,808	-22.24%	6 3.86%
	2022	1,405,836	1,491,714	1,289,094	935,774	1,401,158	660,378	985,181	1,333,611	792,617	1,200,148	511,529		0 12,007,040	311,063,200	37.54%	6 3.86%
Change from prior year (month)		38.42%	83.99%	66.07%	-50.87%	-2.59%	32.89%	60.44%	154.86%	241.51%	154.62%	14.59%					
Change from prior year (YTD)		38.42%	58.65%	60.86%	13.64%	9.72%	11.50%	15.76%	25.36%	31.79%	38.78%	37.54%					
Motor Vehicle Use Tax	2017	366,296	366,550	372,070	292,792	364,098	312,367	374,191	469,528	378,365	432,211	358,285		0 4,086,752	105,874,393	n/a	a 3.86%
	2018	415,636	406,364	399,123	340,273	347,263	358,111	407,339	402,144	382,032	519,163	462,694		0 4,440,143	115,029,619	8.65%	6 3.86%
	2019	558,802	409,378	368,653	388,198	404,479	389,684	455,583	383,176	399,044	474,660	342,649		0 4,574,303	118,505,270	3.02%	6 3.86%
	2020	459,561	416,162	277,748	201,463	168,903	488,303	573,427	517,475	553,792	595,035	445,389		0 4,697,257	121,690,587	2.69%	6 3.86%
	2021	553,658	539,761	477,063	525,328	471,703	690,328	496,594	547,024	505,054	509,072	491,334		0 5,806,919	150,438,316	23.62%	6 3.86%
	2022	489,417	405,726	646,263	552,449	486,108	464,149	504,835	589,108	421,262	636,497	473,411		0 5,669,225	146,871,111	-2.37%	6 3.86%
Change from prior year (month)		-11.60%	-24.83%	35.47%	5.16%	3.05%	-32.76%	1.66%	7.69%	-16.59%	25.03%	-3.65%					
Change from prior year (YTD)		-11.60%	-18.13%	-1.85%	-0.09%	0.48%	-6.56%	-5.47%	-3.80%	-5.14%	-2.25%	-2.37%					
TOTAL	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		0 115,808,928	3,000,231,295	n/a	a 3.86%
	2018	9,890,075	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		0 125,604,063	3,253,991,269	8.46%	6 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		0 126,162,912	3,268,469,223	0.44%	6 3.86%
	2020	9,058,004	9,975,717	12,756,949	8,932,580	8,925,972	11,649,918	11,130,651	12,356,238	13,202,887	11,124,004	10,784,139		0 119,897,058	3,106,141,406	-4.97%	6 3.86%
	2021	10,722,326	9,881,681	12,963,430	11,903,483	12,378,227	14,439,570	11,469,422	12,570,463	14,379,909	12,402,359	11,470,419		0 134,581,289	3,486,561,891	12.25%	6 3.86%
	2022	12,289,385	11,703,828	14,650,181	13,712,583	13,275,077	15,734,535	12,866,044	13,919,960	15,895,975	13,890,279	12,340,099		0 150,277,946	3,893,211,042	11.66%	6 3.86%
Change from prior year (month)		14.61%	18.44%	13.01%	15.20%	7.25%	8.97%	12.18%	10.74%	10.54%	12.00%	7.58%					
Change from prior year (YTD)		14.61%	16.45%	15.12%	15.14%	13.45%	12.56%	12.50%	12.27%	12.05%	12.04%	11.66%					