



City of Boulder Finance

REVENUE REPORT

December 2022

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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 January 31, 2023 and is largely attributed to economic activity through the month of December 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	December YTD				
	2021	2022	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$121,554,397	\$135,658,431	14,104,034	11.60%	11.55%
Rec MJ Additional 3.5%*	1,931,932	1,606,124	(325,809)	(16.86%)	(16.73%)
Business Use Tax	12,486,429	12,341,379	(145,049)	(1.16%)	(0.67%)
Construction Use Tax	9,248,477	12,909,873	3,661,396	39.59%	39.59%
Motor Vehicle Use Tax	6,318,622	6,072,556	(246,066)	(3.89%)	(3.89%)
Total Sales & Use Tax based on current economic activity	\$151,539,857	\$168,588,363	\$17,048,506	11.25%	11.25%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	364,134	197,698	(166,436)	(45.71%)	(45.71%)
Use Tax Audit Revenue	398,662	326,554	(72,108)	(18.09%)	(18.09%)
Total Sales and Use Tax	\$152,302,653	\$169,112,615	\$16,809,962	11.04%	11.04%

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

Other Tax Revenues

Miscellaneous Tax Statistics	December YTD				
	2021	2022	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$6,390,920	\$8,894,696	\$2,503,776	39.18%	39.18%
Admissions Tax	246,503	657,927	411,424	166.90%	166.90%
Disposable Bag Fee	243,507	248,518	5,010	0.00%	2.06%
Electronic Smoking Device Tax	1,071,707	772,515	(299,192)	(27.92%)	(27.92%)
Food Service Tax	640,755	731,252	90,498	14.12%	14.12%
Rec Marijuana Excise Tax	1,345,691	771,370	(574,321)	(42.68%)	(42.68%)
Short-Term Rental Tax	1,158,359	1,340,947	182,588	15.76%	15.76%
Sugar Sweetened Beverage Tax	4,078,824	4,310,924	232,100	5.69%	5.69%
Trash Tax	1,787,719	1,793,036	5,317	0.30%	0.30%

Revenue Trends and Changes

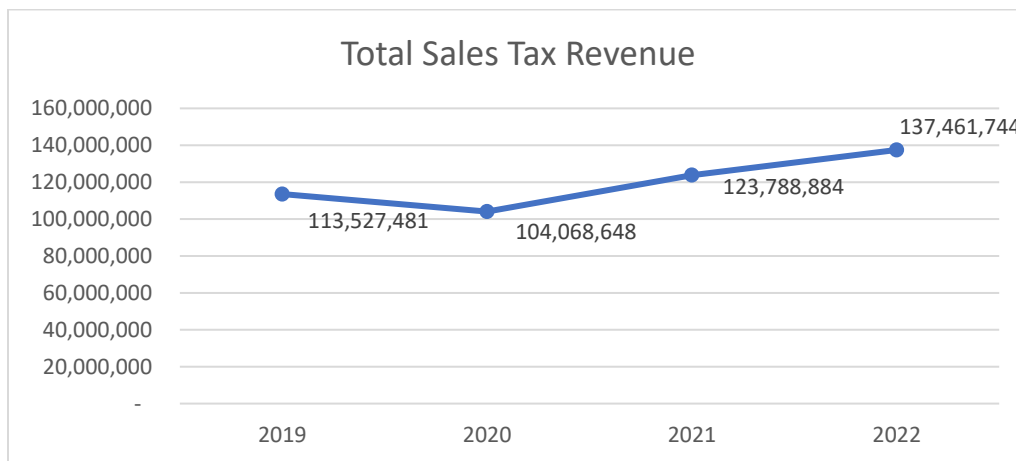
Overview

Year to date (YTD) sales and use tax based upon current economic activity increased from YTD December 2021 by \$17,048,506 or 11.3%.

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 December 2021 by \$16,809,962 or 11.0%.

Sales Tax

YTD December 2022 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$13,672,860 (or 11.1%) when compared to YTD December 2021. This increase results in a compound annual growth rate of 6.6% 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 December 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.



Performance of retail sectors is mixed in comparison to inflation in consumer prices. The Consumer Price Index (CPI) for All Urban Consumers increased 6.5% for the twelve months ended December 2022¹. In Boulder, Apparel Stores increased 10.5% Eating Places increased 16.1%, and Food Stores increased 9.5%. On the other hand, Automotive Trade, Building Materials, and General Retail underperformed CPI at 5.4%, 4.7%, and 3.1%, respectively. Consumer Electronics declined 6.9% 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 46.7% and 33.8% respectively.

Other Taxes

Tourism related activity continued to rebound in December: Short-Term Rental tax increased 15.8%, while Accommodations Tax increased by 49.8%. Food Service Tax revenues improved by 14.1%. Sugar Sweetened Beverage tax increased 5.7%, and Admissions Tax improved by 166.9%. Recreational Marijuana excise tax declined by 42.7% and the additional 3.5% tax on Recreational Marijuana declined by 16.9%, which is consistent with statewide trends.

¹ U.S. Bureau of Labor Statistics, January 17, 2023

Chart 1: YTD Sales and Use Tax by Fund

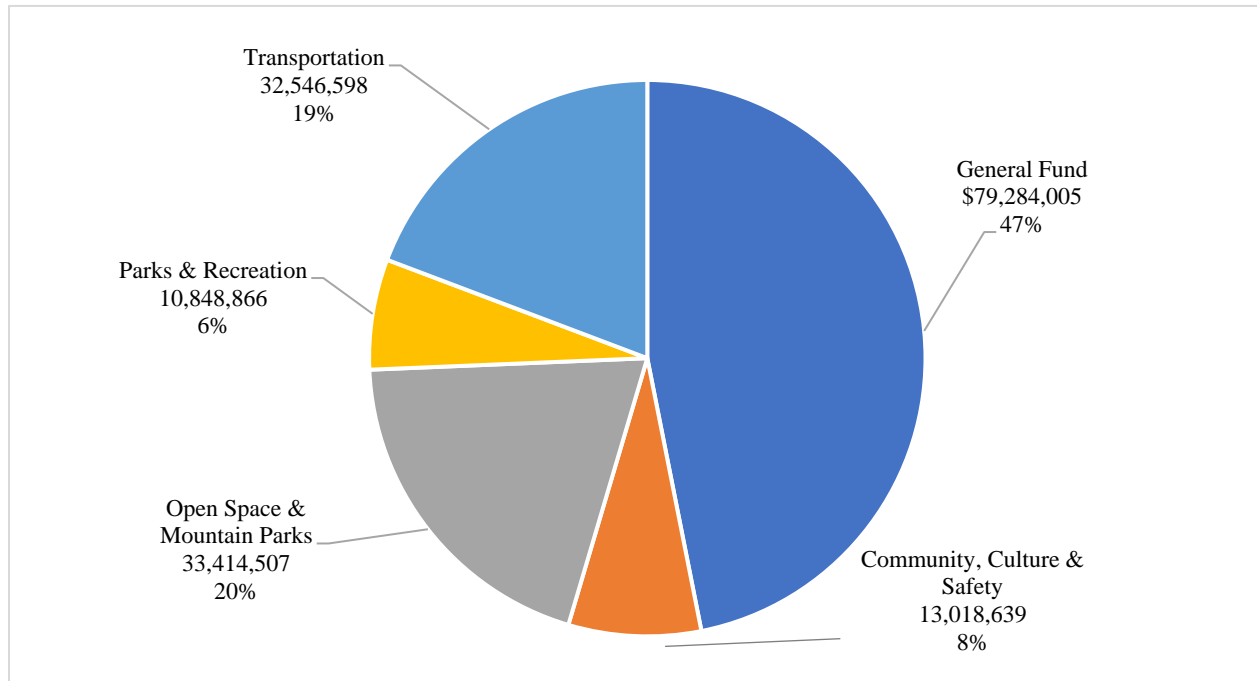
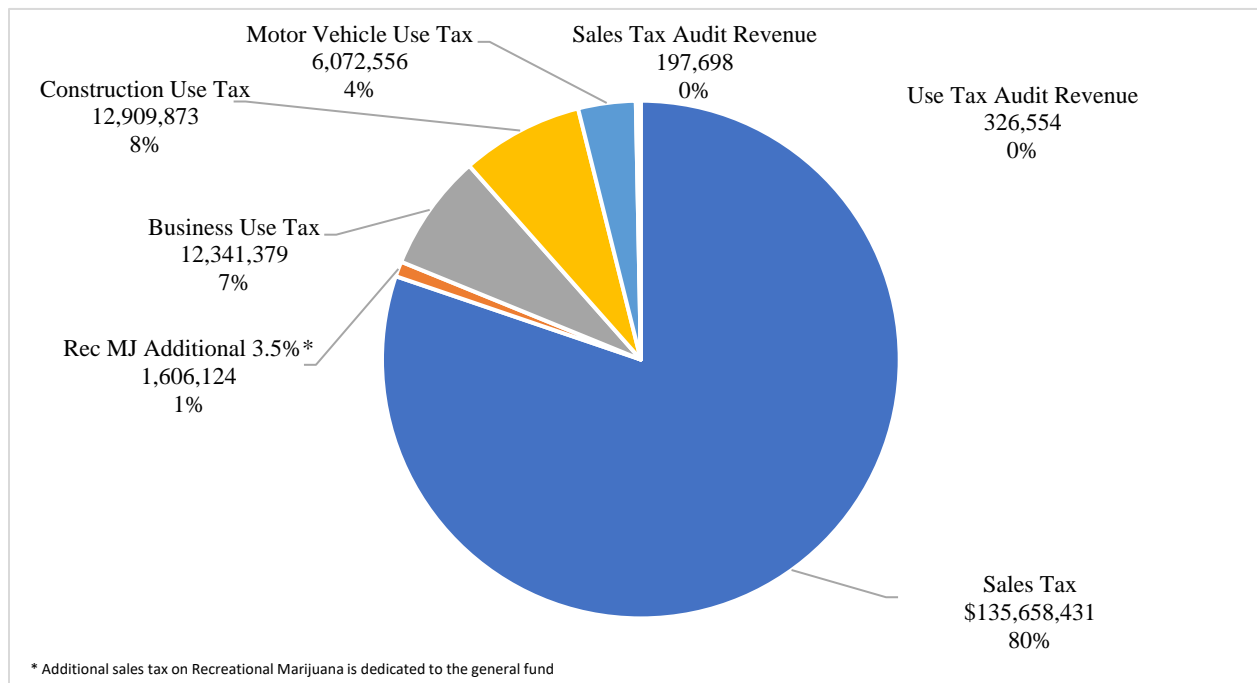


Chart 2: YTD Sales & Use Tax by Type



Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 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. December 2022 retail sales tax revenue was **up 7.2%** compared to December 2021 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

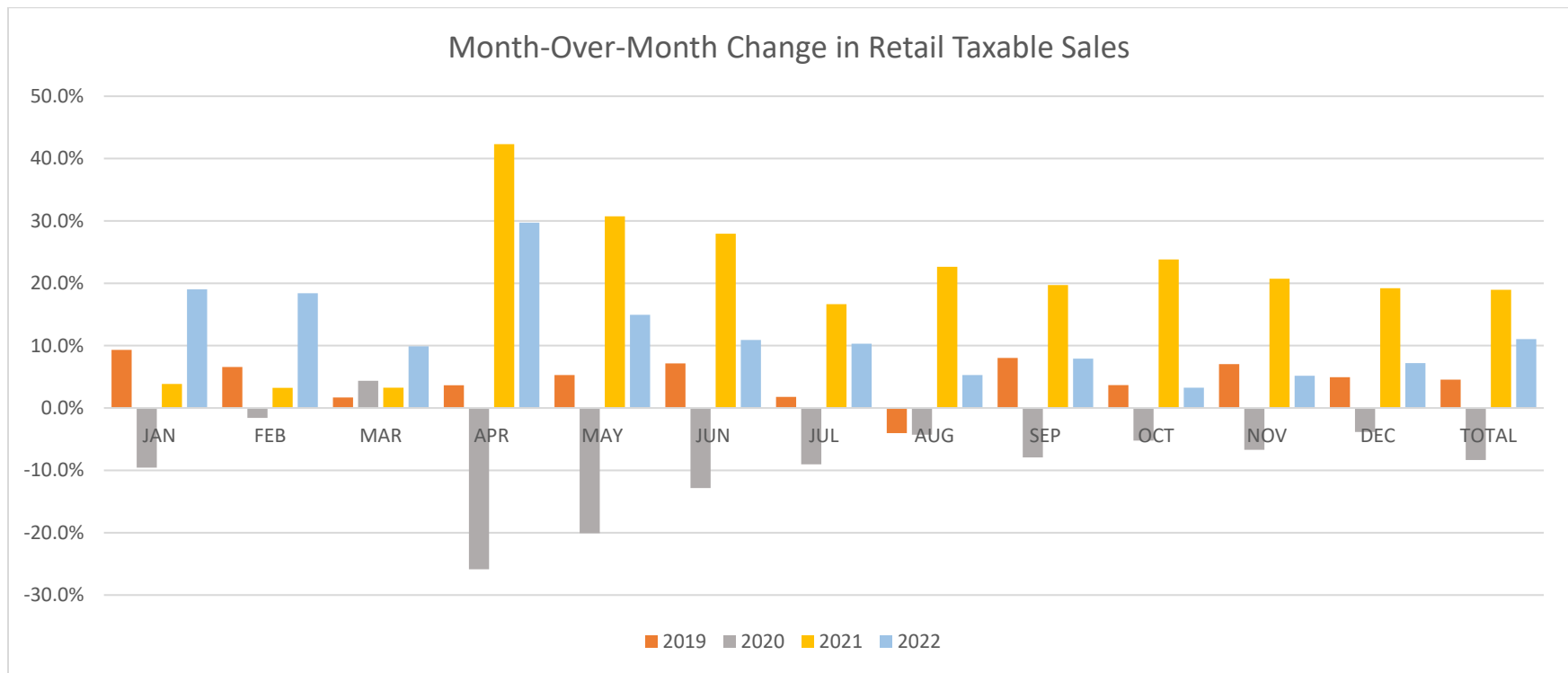


Chart 4: Sales Tax by Industry

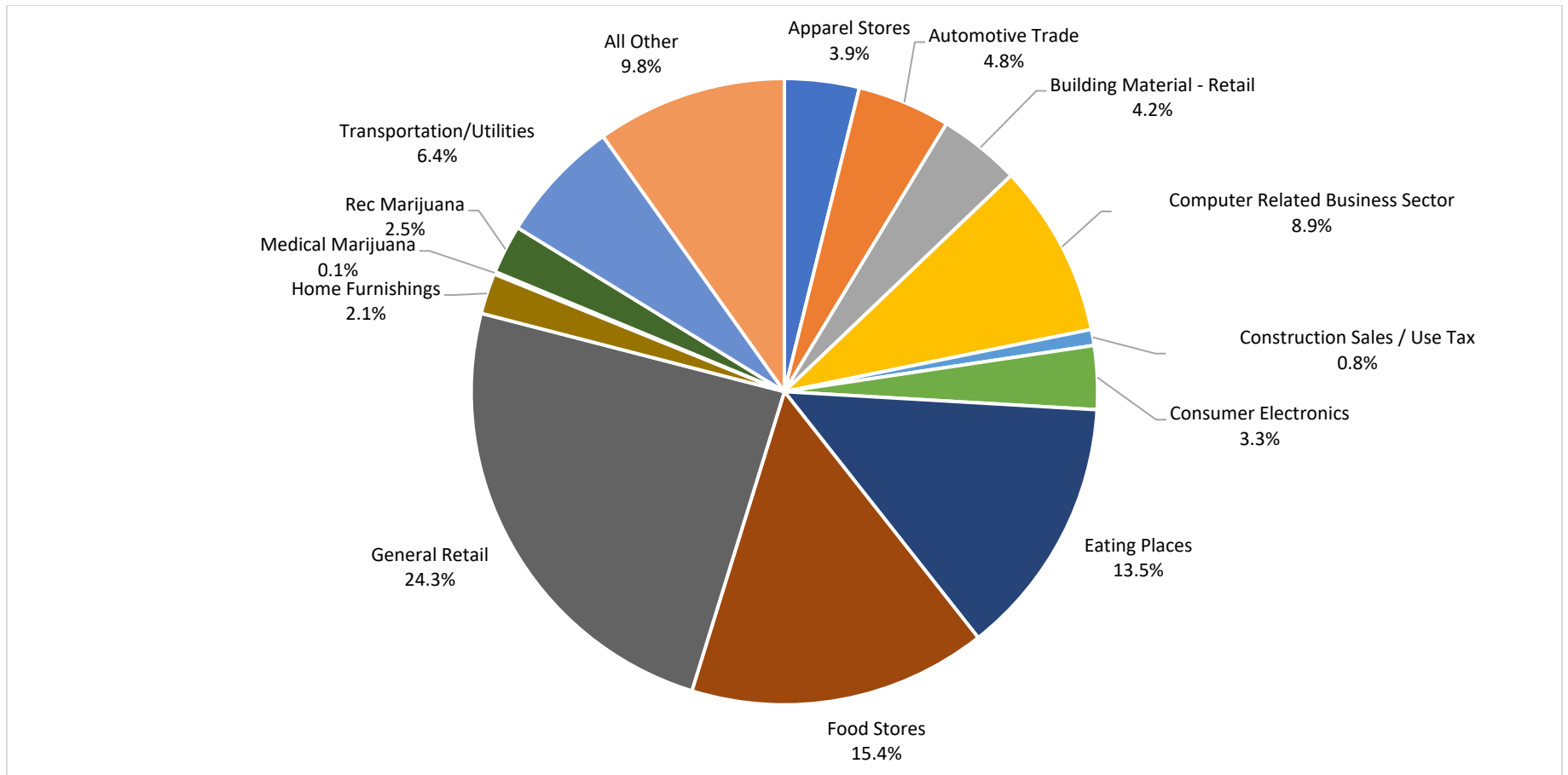
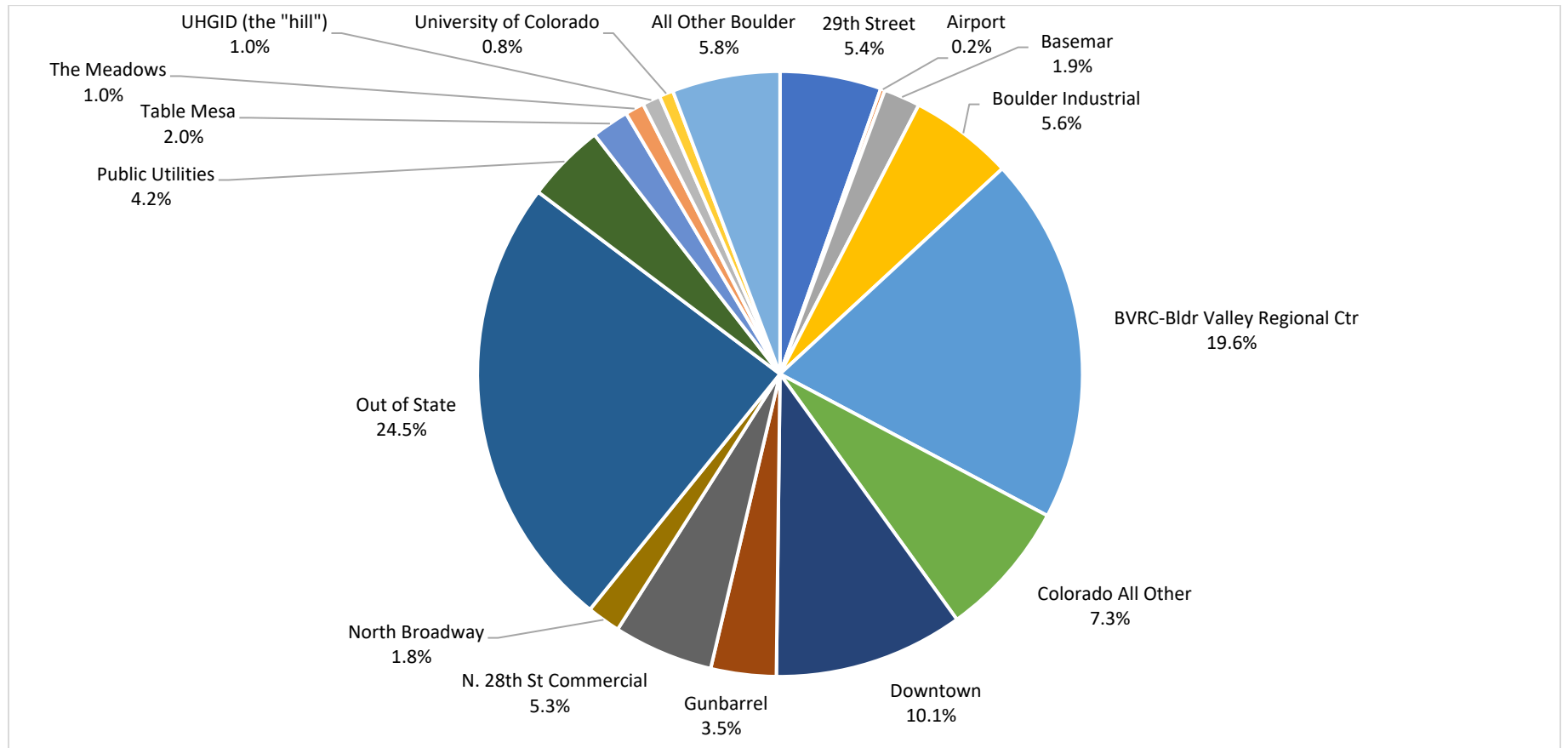


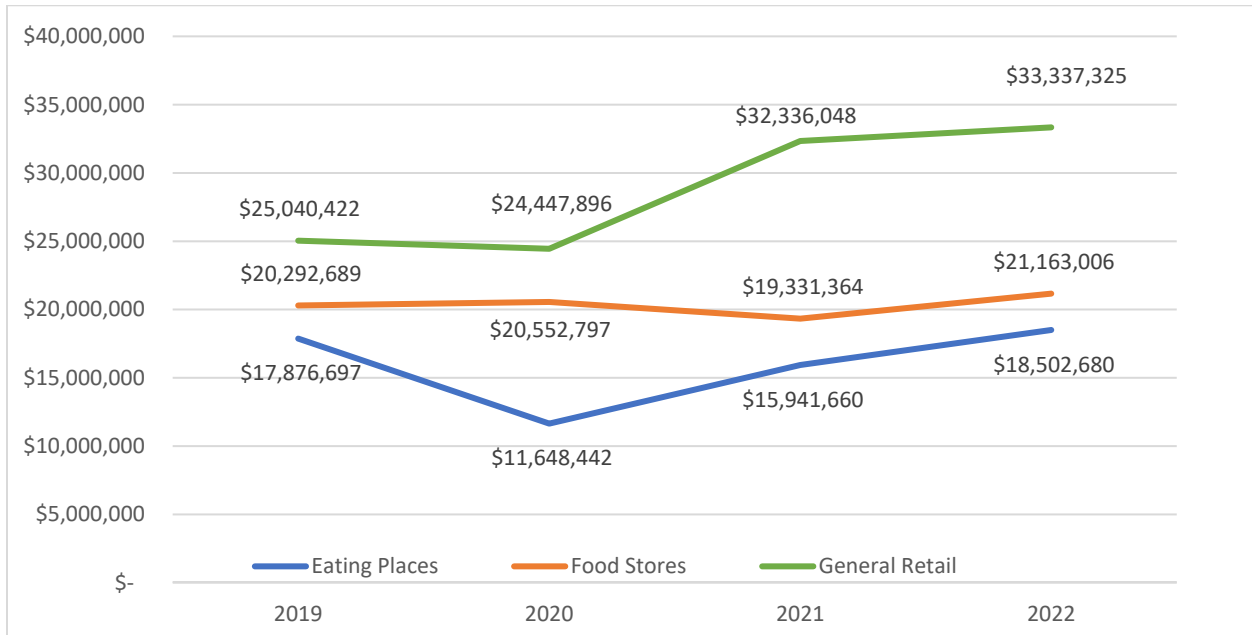
Chart 5: Sales Tax by Geographic Area²



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

Chart 6: Industry Trends – YTD Retail Sales Tax

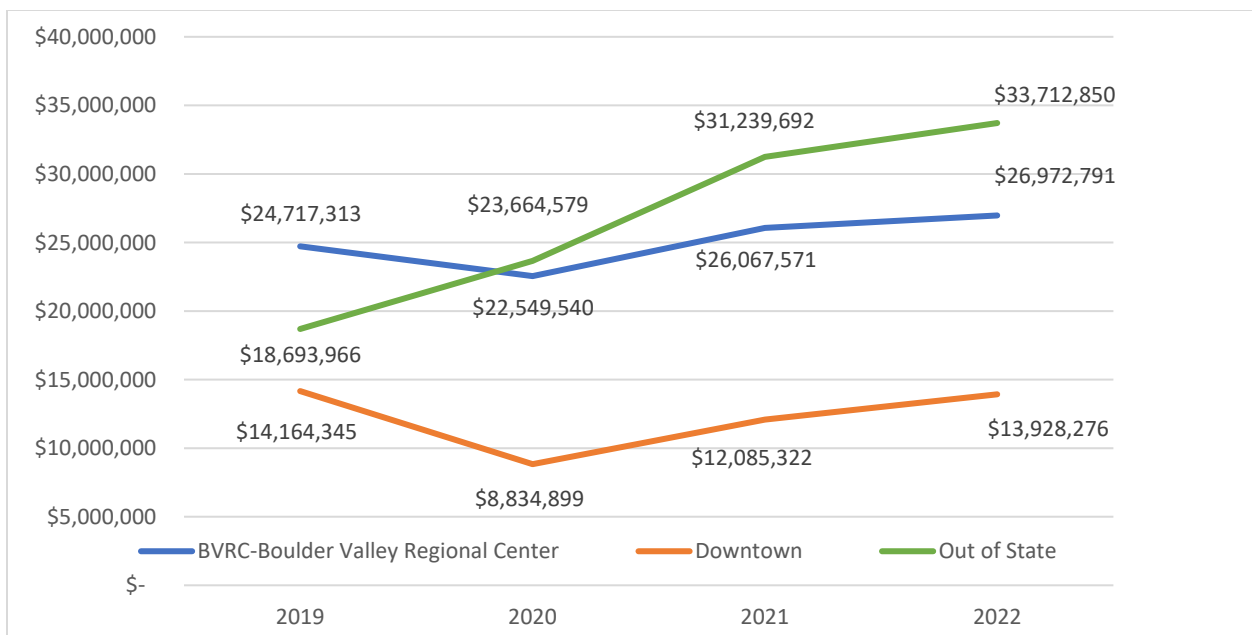
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.

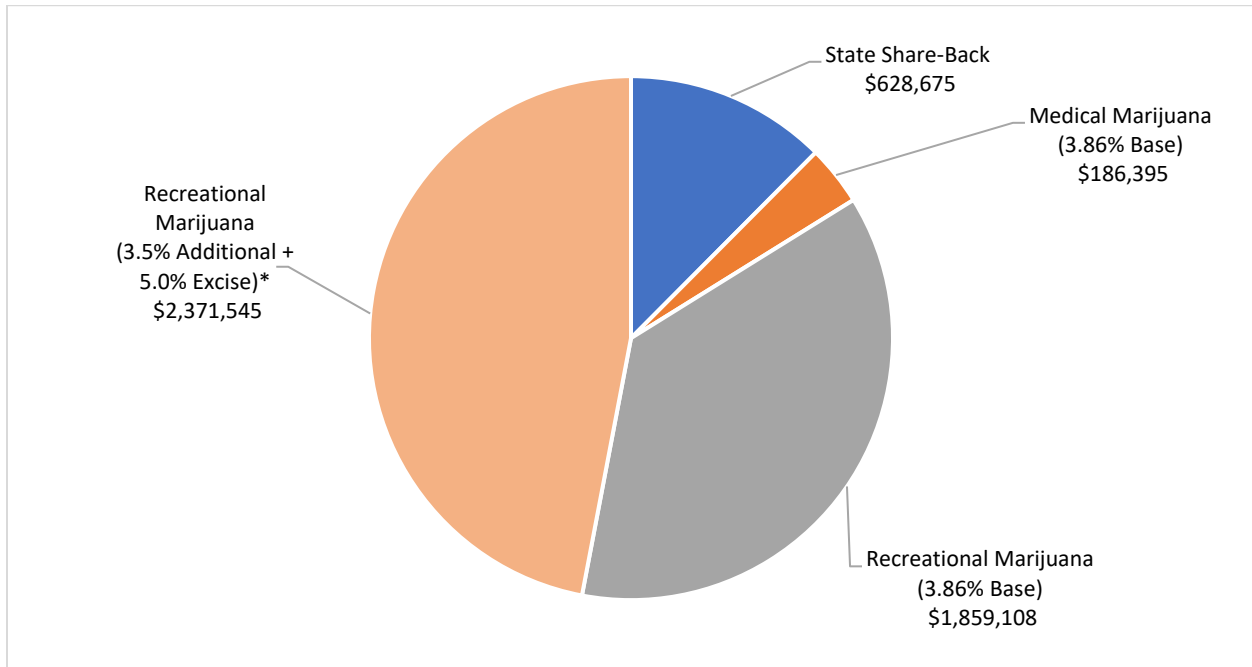


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
 Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

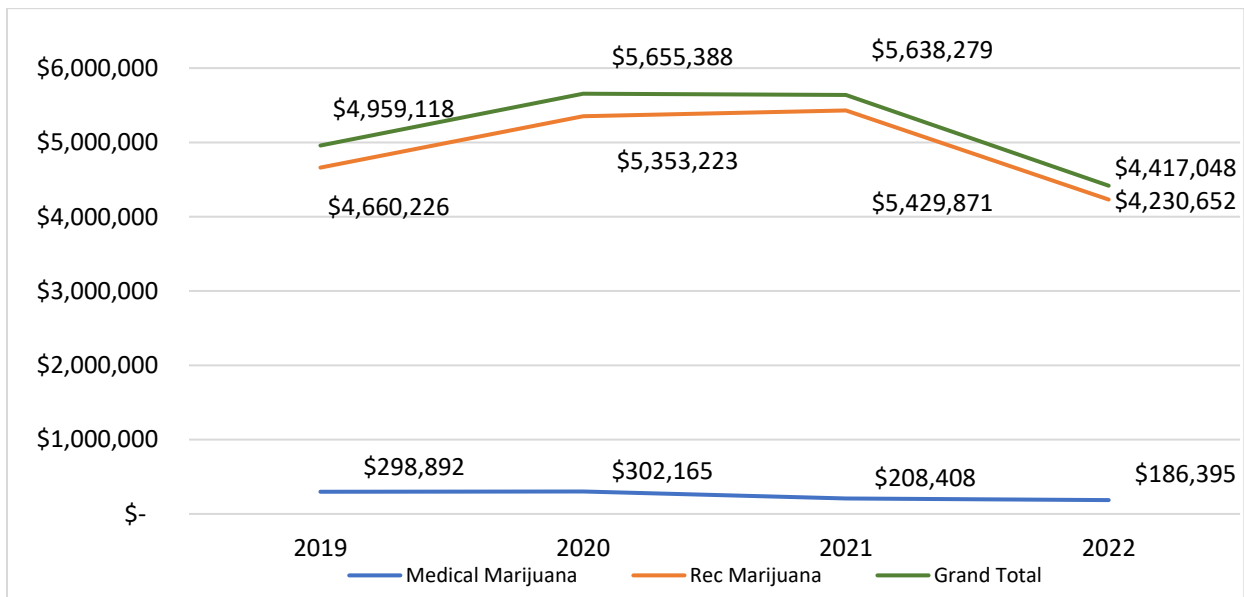
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

Chart 8: Distribution of YTD Marijuana Revenues



*Dedicated to the General Fund.

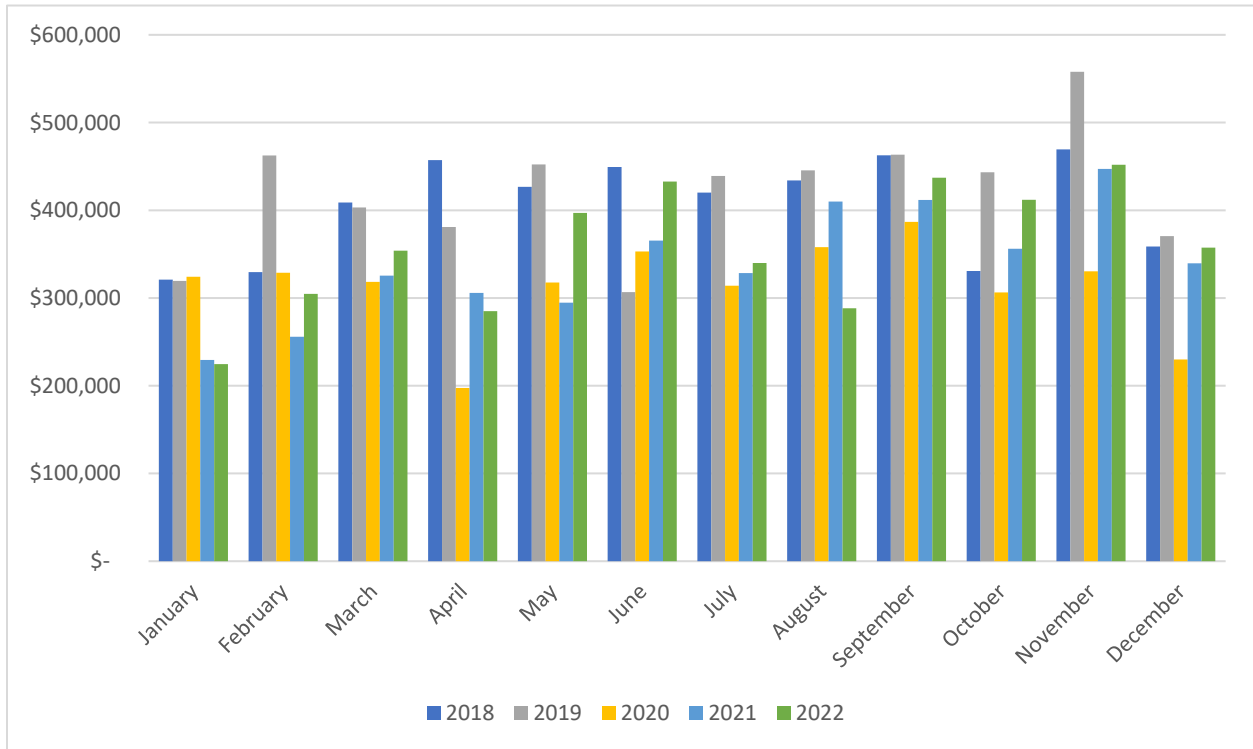
Chart 9: Historical Trends for YTD Marijuana Revenues³



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 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	December YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$123,788,884	\$137,461,744	81.28%	11.05%	11.05%
Business Use Tax	12,946,670	12,668,442	7.49%	(2.15%)	(2.15%)
Construction Use Tax	9,248,477	12,909,873	7.63%	39.59%	39.59%
Motor Vehicle Use Tax	6,318,622	6,072,556	3.59%	(3.89%)	(3.89%)
Total Sales and Use Tax	\$152,302,653	\$169,112,615	100.00%	11.04%	11.04%

Total Net Sales/Use Tax Receipts by Industry Type	December YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$4,838,222	\$5,320,184	3.15%	9.96%	9.96%
Automotive Trade	12,648,840	12,741,478	7.53%	0.73%	0.73%
Building Material - Retail	5,562,743	5,841,612	3.45%	5.01%	5.01%
Computer Related Business Sector	10,823,378	14,691,915	8.69%	35.74%	35.74%
Construction Sales / Use Tax	10,489,989	14,282,242	8.45%	36.15%	36.15%
Consumer Electronics	5,001,083	4,661,169	2.76%	(6.80%)	(6.80%)
Eating Places	15,982,483	18,610,585	11.00%	16.44%	16.44%
Food Stores	19,477,030	21,322,672	12.61%	9.48%	9.48%
General Retail	33,766,219	34,844,116	20.60%	3.19%	3.19%
Home Furnishings	2,672,075	2,902,509	1.72%	8.62%	8.62%
Medical Marijuana	208,408	186,395	0.11%	(10.56%)	(10.56%)
Rec Marijuana	4,084,180	3,459,282	2.05%	(15.30%)	(15.30%)
Transportation/Utilities	8,738,477	9,246,012	5.47%	5.81%	5.81%
All Other	18,009,527	21,002,442	12.42%	16.62%	16.62%
Total Sales and Use Tax	\$152,302,653	\$169,112,615	100.00%	11.04%	11.04%

Total Net Sales/Use Tax Receipts by Geographic Area	December YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
29th Street	\$6,246,298	\$7,639,742	4.52%	22.31%	22.31%
Airport	978,735	690,106	0.41%	(29.49%)	(29.49%)
Basemar	2,795,146	2,716,803	1.61%	(2.80%)	(2.80%)
Boulder County	2,026,791	2,387,944	1.41%	17.82%	17.82%
Boulder Industrial	14,082,481	16,663,655	9.85%	18.33%	18.33%
BVRC-Boulder Valley Regional Center	26,264,713	27,980,828	16.55%	6.53%	6.53%
Colorado All Other	551,770	840,242	0.50%	52.28%	52.28%
County Clerk	6,318,622	6,072,556	3.59%	(3.89%)	(3.89%)
Downtown	7,701,947	9,412,975	5.57%	22.22%	22.22%
Downtown Extension	473,973	307,168	0.18%	(35.19%)	(35.19%)
East Downtown	946,364	1,034,859	0.61%	9.35%	9.35%
Gunbarrel Commercial	1,733,810	1,765,474	1.04%	1.83%	1.83%
Gunbarrel Industrial	5,215,182	6,245,412	3.69%	19.75%	19.75%
Metro Denver	6,594,850	7,040,145	4.16%	6.75%	6.75%
N. 28th St Commercial	6,584,643	7,671,286	4.54%	16.50%	16.50%
N. Broadway Annex	463,736	510,523	0.30%	10.09%	10.09%
North Broadway	2,187,335	2,180,959	1.29%	(0.29%)	(0.29%)
Out of State	31,702,841	34,651,992	20.49%	9.30%	9.30%
Pearl Street Mall	4,018,088	4,474,766	2.65%	11.37%	11.37%
Public Utilities	5,157,332	6,129,682	3.62%	18.85%	18.85%
Table Mesa	1,607,388	2,770,992	1.64%	72.39%	72.39%
The Meadows	1,400,436	1,506,065	0.89%	7.54%	7.54%
UHGID (the "hill")	1,367,732	1,340,197	0.79%	(2.01%)	(2.01%)
University of Colorado	1,231,646	1,689,662	1.00%	37.19%	37.19%
Unlicensed Receipts	713,780	667,526	0.39%	(6.48%)	(6.48%)
All Other Boulder	13,937,014	14,721,057	8.70%	5.63%	5.63%
Total Sales and Use Tax	\$152,302,653	\$169,112,615	100.00%	11.04%	11.04%

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
December YTD						December YTD				
2021	2022	\$ Change	YTD % Change	12 Month % Change		2021	2022	\$ Change	YTD % Change	12 Month % Change
4,791,921	5,296,138	504,217	10.52%	10.52%	Apparel Stores	46,301	24,046	(22,254)	(48.07%)	(48.07%)
6,261,820	6,601,171	339,351	5.42%	5.42%	Automotive Trade	6,387,020	6,140,307	(246,713)	(3.86%)	(3.86%)
5,541,987	5,802,154	260,167	4.69%	4.69%	Building Material - Retail	20,755	39,458	18,703	90.11%	90.11%
8,370,532	12,284,244	3,913,713	46.76%	46.76%	Computer Related Business Sector	2,452,846	2,407,671	(45,175)	(1.84%)	(1.84%)
1,087,504	1,134,535	47,030	4.32%	4.32%	Construction Sales / Use Tax	9,402,485	13,147,708	3,745,223	39.83%	39.83%
4,844,832	4,510,024	(334,807)	(6.91%)	(6.91%)	Consumer Electronics	156,251	151,145	(5,106)	(3.27%)	(3.27%)
15,941,660	18,502,680	2,561,020	16.06%	16.06%	Eating Places	40,824	107,905	67,081	164.32%	164.32%
19,331,364	21,163,006	1,831,642	9.47%	9.47%	Food Stores	145,666	159,666	14,000	9.61%	9.61%
32,336,048	33,337,325	1,001,277	3.10%	3.10%	General Retail	1,430,171	1,506,791	76,620	5.36%	5.36%
2,665,539	2,891,416	225,877	8.47%	8.47%	Home Furnishings	6,536	11,094	4,558	69.73%	69.73%
196,102	180,915	(15,187)	(7.74%)	(7.74%)	Medical Marijuana	12,307	5,481	(6,826)	(55.47%)	(55.47%)
3,986,824	3,450,813	(536,011)	(13.44%)	(13.44%)	Rec Marijuana	97,356	8,469	(88,886)	(91.30%)	(91.30%)
8,332,867	8,794,835	461,968	5.54%	5.54%	Transportation/Utilities	405,610	451,177	45,567	11.23%	11.23%
10,099,883	13,512,489	3,412,605	33.79%	33.79%	All Other	7,909,644	7,489,954	(419,690)	(5.31%)	(5.31%)
123,788,884	137,461,744	13,672,860	11.05%	11.05%	Total	28,513,769	31,650,871	3,137,102	11.00%	11.00%

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
December YTD						December YTD				
2021	2022	\$ Change	YTD % Change	12 Month % Change		2021	2022	\$ Change	YTD % Change	12 Month % Change
6,142,947	7,430,059	1,287,113	20.95%	20.95%	29th Street	103,351	209,683	106,332	102.88%	102.88%
129,783	322,024	192,241	148.13%	148.13%	Airport	848,952	368,082	(480,870)	(56.64%)	(56.64%)
2,738,874	2,669,394	(69,480)	(2.54%)	(2.54%)	Basemar	56,272	47,409	(8,863)	(15.75%)	(15.75%)
1,690,382	1,927,866	237,484	14.05%	14.05%	Boulder County	336,409	460,078	123,669	36.76%	36.76%
7,782,447	7,631,565	(150,883)	(1.94%)	(1.94%)	Boulder Industrial	6,300,034	9,032,091	2,732,057	43.37%	43.37%
26,067,571	26,972,791	905,220	3.47%	3.47%	BVRC-Boulder Valley Regional Center	197,143	1,008,037	810,895	411.32%	411.32%
520,070	794,272	274,203	52.72%	52.72%	Colorado All Other	31,700	45,970	14,269	45.01%	45.01%
0	0	0	0.00%	0.00%	County Clerk	6,318,622	6,072,556	(246,066)	(3.89%)	(3.89%)
7,162,667	8,584,411	1,421,744	19.85%	19.85%	Downtown	539,280	828,564	289,284	53.64%	53.64%
156,099	82,405	(73,694)	(47.21%)	(47.21%)	Downtown Extension	317,873	224,763	(93,111)	(29.29%)	(29.29%)
800,614	870,361	69,748	8.71%	8.71%	East Downtown	145,750	164,498	18,748	12.86%	12.86%
1,728,335	1,754,035	25,700	1.49%	1.49%	Gunbarrel Commercial	5,475	11,439	5,964	108.94%	108.94%
1,677,424	3,043,045	1,365,621	81.41%	81.41%	Gunbarrel Industrial	3,537,758	3,202,367	(335,391)	(9.48%)	(9.48%)
6,284,166	6,782,618	498,452	7.93%	7.93%	Metro Denver	310,685	257,527	(53,157)	(17.11%)	(17.11%)
6,496,828	7,332,121	835,293	12.86%	12.86%	N. 28th St Commercial	87,814	339,165	251,350	286.23%	286.23%
392,785	461,407	68,622	17.47%	17.47%	N. Broadway Annex	70,952	49,116	(21,835)	(30.78%)	(30.78%)
1,871,083	2,003,375	132,292	7.07%	7.07%	North Broadway	316,252	177,584	(138,668)	(43.85%)	(43.85%)
31,239,692	33,617,024	2,377,332	7.61%	7.61%	Out of State	463,150	1,034,968	571,819	123.46%	123.46%
3,965,943	4,391,098	425,156	10.72%	10.72%	Pearl Street Mall	52,145	83,667	31,522	60.45%	60.45%
4,898,575	5,822,720	924,145	18.87%	18.87%	Public Utilities	258,757	306,962	48,205	18.63%	18.63%
1,480,362	2,756,891	1,276,529	86.23%	86.23%	Table Mesa	127,027	14,102	(112,925)	(88.90%)	(88.90%)
1,367,773	1,402,126	34,353	2.51%	2.51%	The Meadows	32,663	103,939	71,276	218.22%	218.22%
1,354,331	1,318,763	(35,568)	(2.63%)	(2.63%)	UHGD (the "hill")	13,401	21,434	8,033	59.94%	59.94%
739,675	1,032,801	293,126	39.63%	39.63%	University of Colorado	491,971	656,860	164,890	33.52%	33.52%
741,650	535,890	(205,760)	(27.74%)	(27.74%)	Unlicensed Receipts	-27,870	131,636	159,506	(572.33%)	(572.33%)
6,358,810	7,922,683	1,563,873	24.59%	24.59%	All Other Boulder	7,578,204	6,798,374	(779,830)	(10.29%)	(10.29%)
123,788,884	137,461,744	13,672,860	11.05%	11.05%	Total	28,513,769	31,650,871	3,137,102	11.00%	11.00%

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	7,751,804	8,239,987	9,634,982	8,440,889	8,666,131	9,972,380	9,009,591	7,831,186	12,018,264	105,659,001	2,737,279,819	n/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	12,205,993	108,601,915	2,813,521,114	2.79%	3.86%
	2019	8,590,452	7,489,624	9,606,398	8,214,047	8,832,480	10,732,278	9,049,753	9,105,142	11,271,475	9,070,678	8,755,051	12,810,103	113,527,481	2,941,126,451	4.54%	3.86%
	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	12,318,151	104,068,648	2,696,078,976	-8.33%	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	14,683,876	123,788,884	3,206,965,907	18.95%	3.86%
	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	15,741,204	137,461,744	3,561,185,082	11.05%	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%	7.20%			
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%	11.05%				
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	1,617,368	10,840,718	280,847,626	n/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	1,615,510	14,138,615	366,285,354	30.42%	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	1,866,754	12,601,767	326,470,656	-10.87%	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	1,836,204	14,058,787	364,217,283	11.56%	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	2,007,231	12,946,670	335,405,959	-7.91%	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	1,787,301	12,668,442	328,197,976	-2.15%	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%	-10.96%			
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%	-2.15%				
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	1,039,648	9,897,737	256,418,057	n/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	771,012	13,015,905	337,199,611	31.50%	3.86%
	2019	444,168	1,245,000	1,021,676	969,826	740,084	1,831,923	624,540	1,373,730	820,852	485,001	579,417	720,692	10,856,909	281,267,073	-16.59%	3.86%
	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	664,743	11,891,464	308,069,010	9.53%	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	518,554	9,248,477	239,597,850	-22.23%	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	902,833	12,909,873	334,452,668	39.59%	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%	74.11%			
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%	39.59%				
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	409,641	4,496,393	116,486,856	n/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	413,175	4,853,318	125,733,636	7.94%	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	394,189	4,968,493	128,717,426	2.37%	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	479,257	5,176,514	134,106,582	4.19%	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	511,703	6,318,622	163,694,870	22.06%	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	403,331	6,072,556	157,320,110	-3.89%	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%	-21.18%			
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%	-3.89%				
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	15,084,921	130,893,849	3,391,032,358	n/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	15,005,690	140,609,753	3,642,739,715	7.42%	3.86%
	2019	10,464,730	10,099,371	12,109,757	10,509,340	10,800,012	14,273,248	10,985,022	11,705,819	13,681,988	11,120,876	10,412,749	15,791,738	141,954,650	3,677,581,606	0.96%	3.86%
	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	15,298,355	135,195,413	3,502,471,851	-4.76%	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	17,721,364	152,302,653	3,945,664,585	12.65%	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	18,834,670	169,112,615	4,381,155,837	11.04%	3.86%
	Change from prior year (month)		14.61%	18.44%	13.01%	15.20%	7.25%	8.97%	12.18%	10.74%	12.00%	7.58%	6.28%				
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%	11.04%				