



City of Boulder Finance

REVENUE REPORT

February 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 March 31, 2023 and is largely attributed to economic activity through the month of February 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	February YTD				
	2022	2023	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$18,309,099	\$18,975,234	666,134	3.64%	9.49%
Rec MJ Additional 3.5%*	281,969	217,327	(64,642)	(22.93%)	(18.83%)
Business Use Tax	1,581,773	1,499,690	(82,083)	(5.19%)	(0.61%)
Construction Use Tax	2,897,550	3,363,601	466,051	16.08%	29.62%
Motor Vehicle Use Tax	895,143	959,149	64,007	7.15%	0.26%
Total Sales & Use Tax based on current economic activity	\$23,965,535	\$25,015,001	\$1,049,467	4.38%	9.31%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	11,145	209,721	198,576	1,781.82%	5.91%
Use Tax Audit Revenue	16,533	134,692	118,159	714.69%	236.23%
Total Sales and Use Tax	\$23,993,212	\$25,359,414	\$1,366,202	5.69%	9.50%

* 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 February 2022 report.

Other Tax Revenues

Miscellaneous Tax Statistics	February YTD				
	2022	2023	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$754,846	\$835,197	\$80,351	10.64%	31.11%
Admissions Tax	36,899	49,959	13,060	35.39%	146.58%
Disposable Bag Fee	0	433	433	0.00%	3.53%
Electronic Smoking Device Tax	129,651	107,871	(21,781)	(16.80%)	(26.37%)
Food Service Tax	91,348	105,436	14,089	15.42%	11.41%
Rec Marijuana Excise Tax	183,011	(3,717)	(186,728)	(102.03%)	(56.45%)
Short-Term Rental Tax	198,725	240,093	41,369	20.82%	12.10%
Sugar Sweetened Beverage Tax	529,351	580,892	51,541	9.74%	5.81%
Trash Tax	12,850	235	(12,614)	(98.17%)	(0.05%)

Revenue Trends and Changes

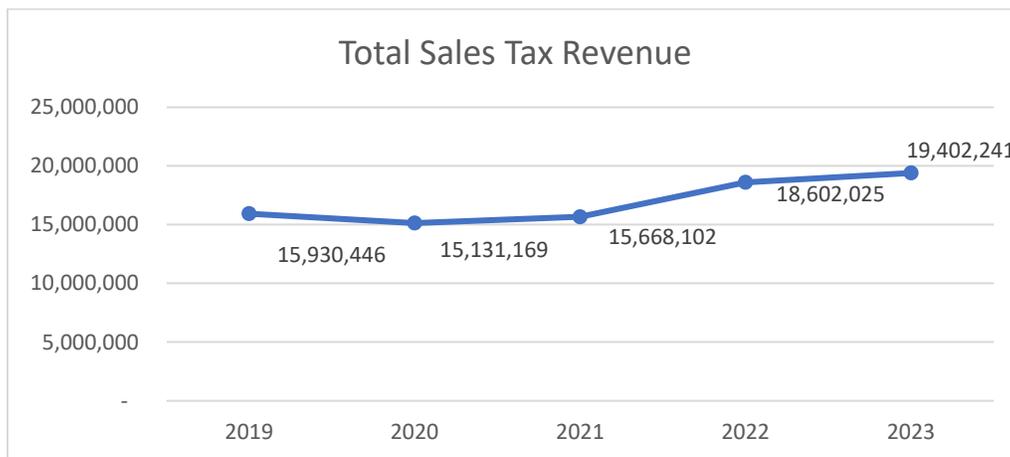
Overview

Year-to-date Sales and use tax based upon current economic activity increased from February 2022 by \$1,049,467 or 4.4%.

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 February 2022 by \$1,366,202 or 5.7%.

Sales Tax

February 2023 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$800,216 (or 4.3%) when compared to February 2022. This increase results in a compound annual growth rate of 5.1% 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 February 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.



While rolling twelve-month performance of retail sectors continues to outperform inflation, YTD February results show a marked slow down compared to YTD February 2022. The rolling twelve month change for February of 9.1% outpaced the Consumer Price Index (CPI) for All Urban Consumers of 6.0%¹. However, YTD February sales tax increased by only 4.3%, with the majority of sectors posting a negative change compared to YTD 2022. The only sectors posting a material increase were Apparel Stores (8.6%), Automotive Trade (18.2%), Eating Places (14.8%), Transportation/Utilities (21.0%), and All Other (33.1%).

Other Taxes

Tourism related activity was positive in February: Short-Term Rental tax increased 20.1%, and Accommodations Tax increased by 10.6%. Food Service Tax revenues improved by 15.4%. Sugar Sweetened Beverage tax increased 9.7%, and Admissions Tax improved by 35.4%. Recreational Marijuana excise tax declined by 102.0%, due to a large refund of excise tax erroneously paid to Boulder. The additional 3.5% tax on Recreational Marijuana declined by 22.9%, which is consistent with statewide trends.

¹ U.S. Bureau of Labor Statistics, March 20, 2023

Chart 1: YTD Sales and Use Tax by Fund

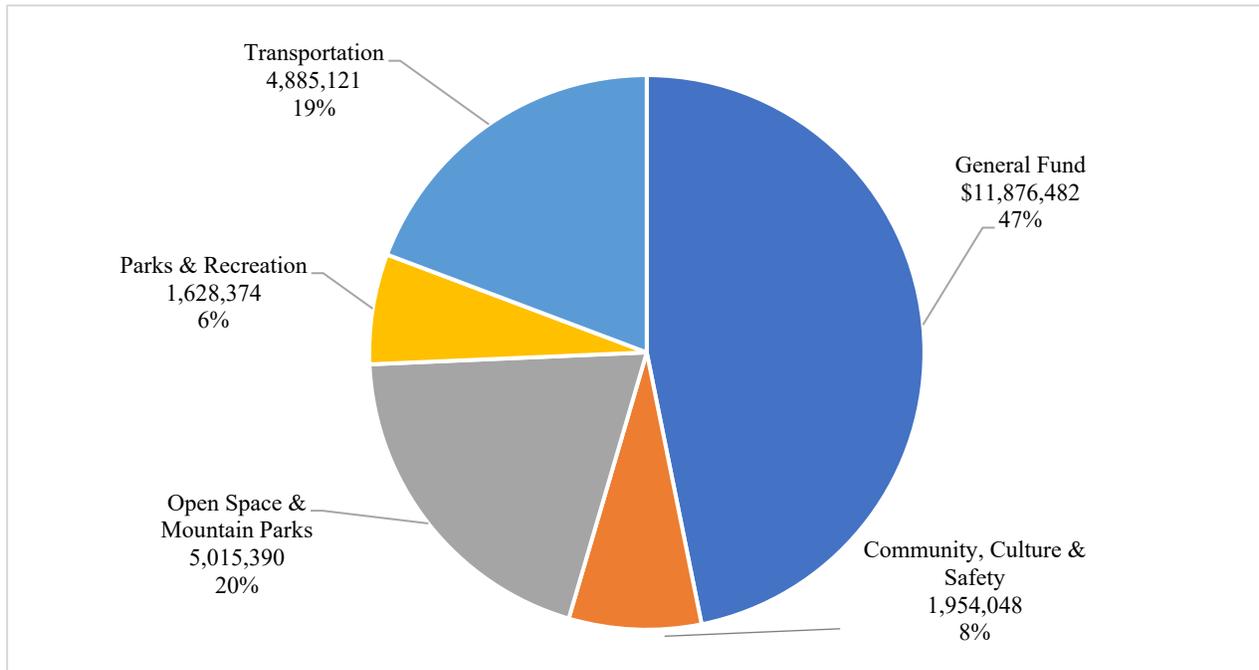
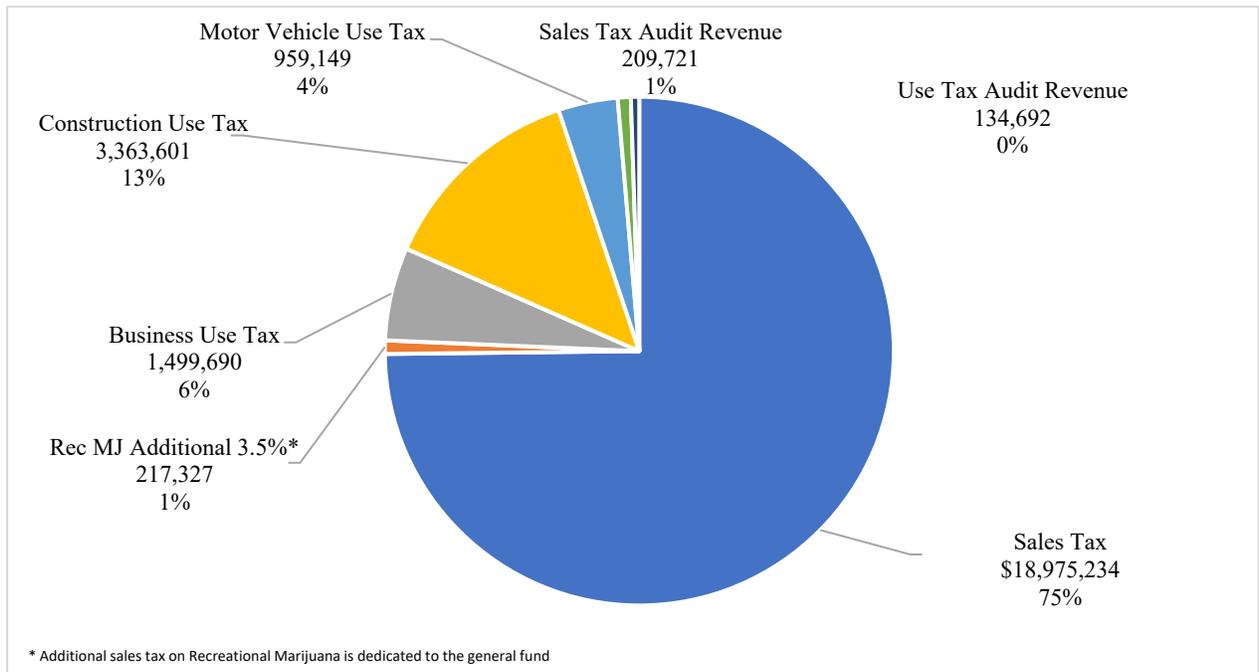


Chart 2: YTD Sales & Use Tax by Type



Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 77% 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. February 2023 retail sales tax revenue was **up 1.6%** compared to February 2022 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

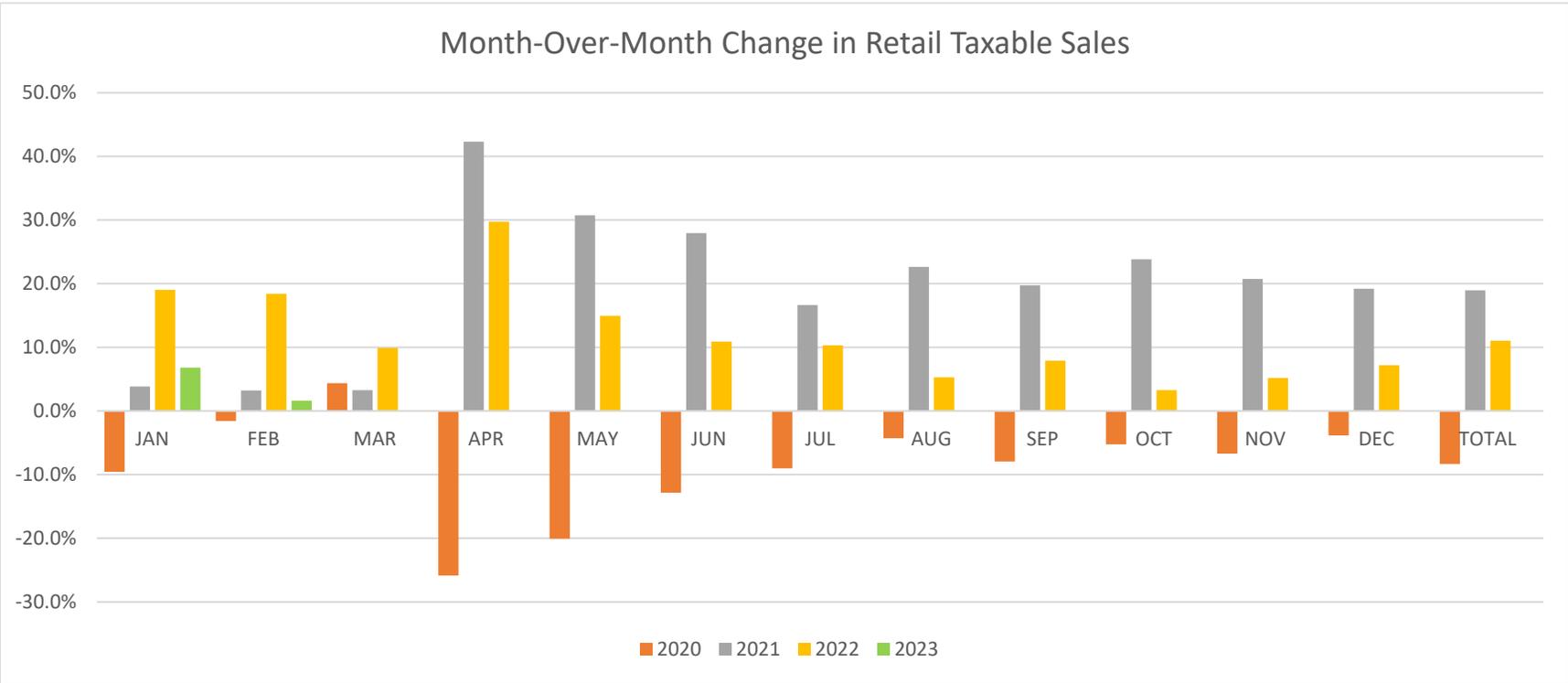


Chart 4: Sales Tax by Industry

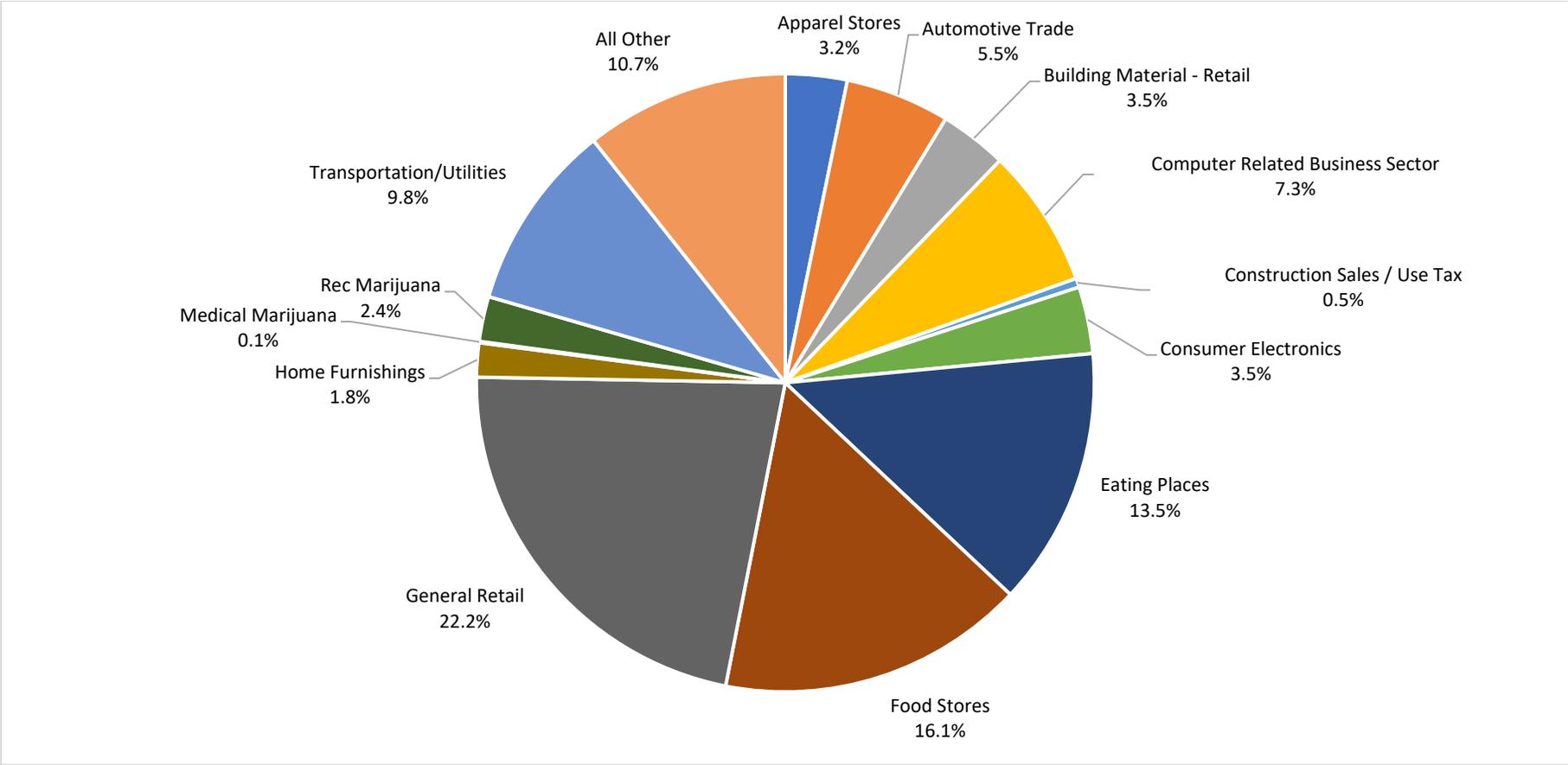
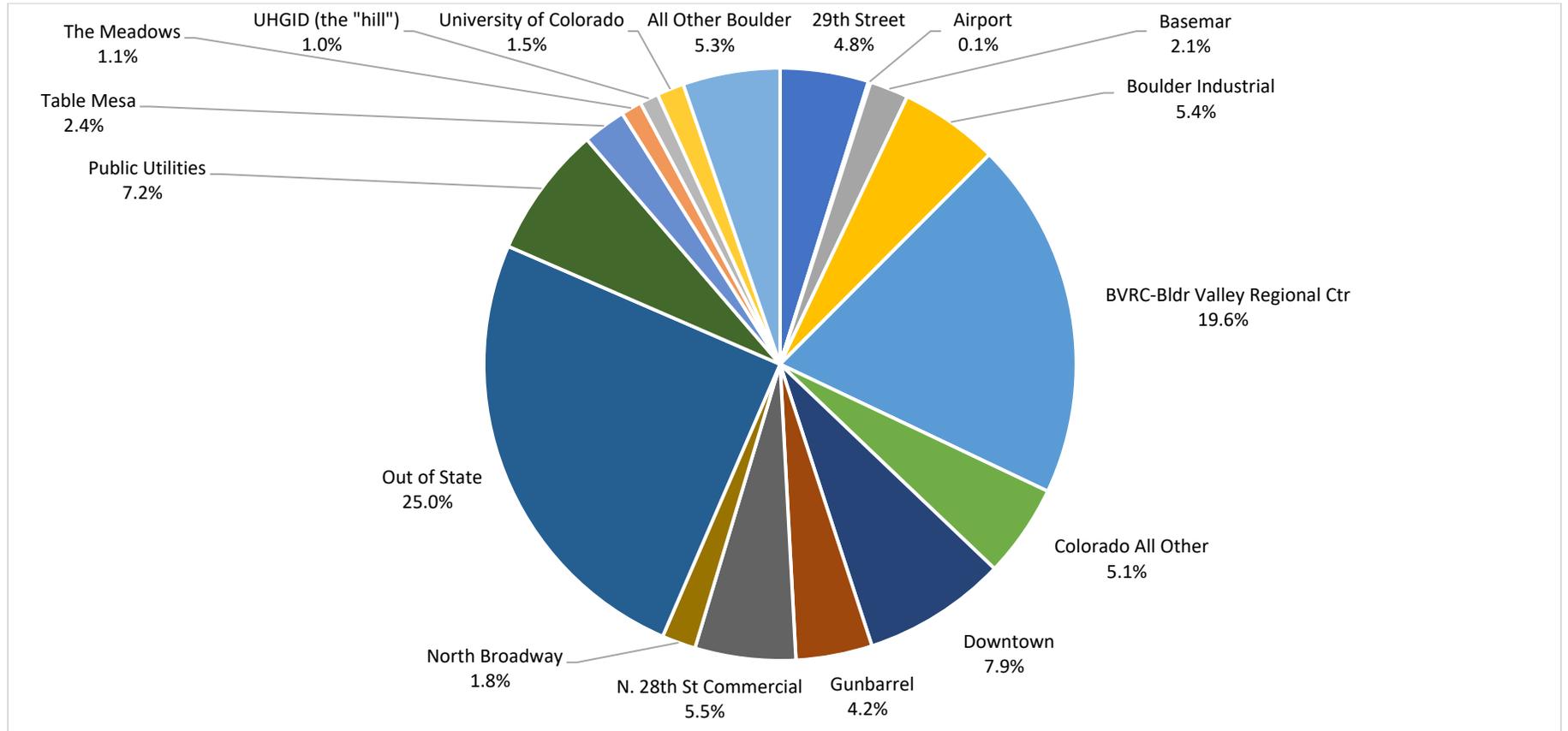


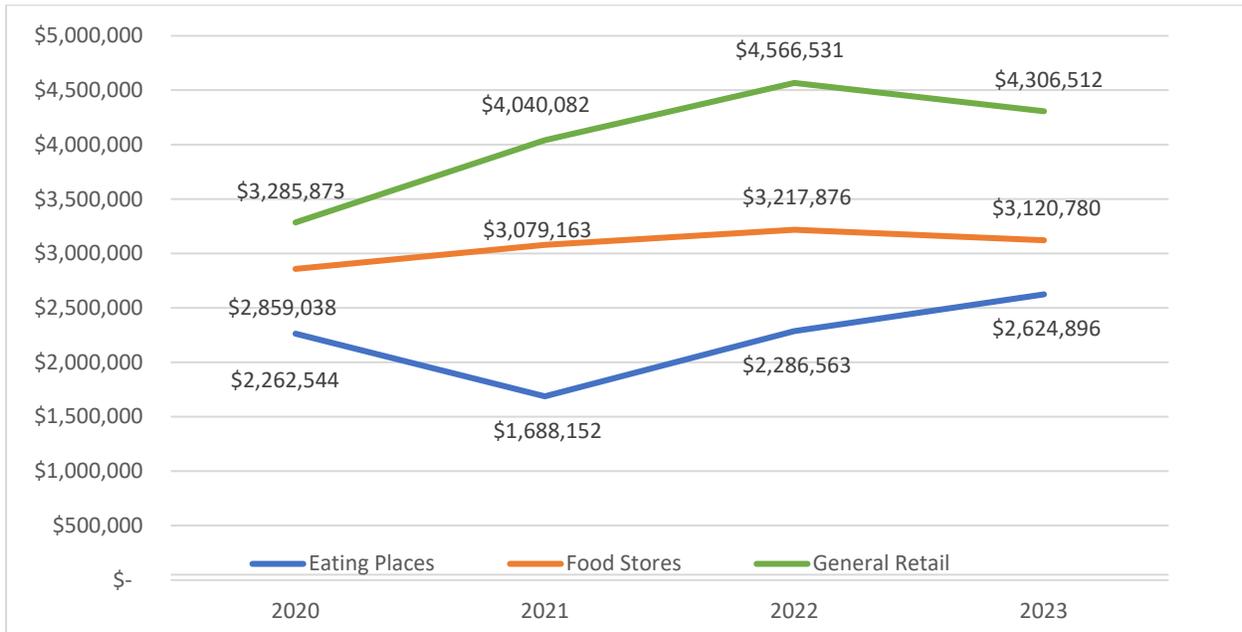
Chart 5: Sales Tax by Geographic Area²



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

Chart 6: Industry Trends – YTD Retail Sales Tax

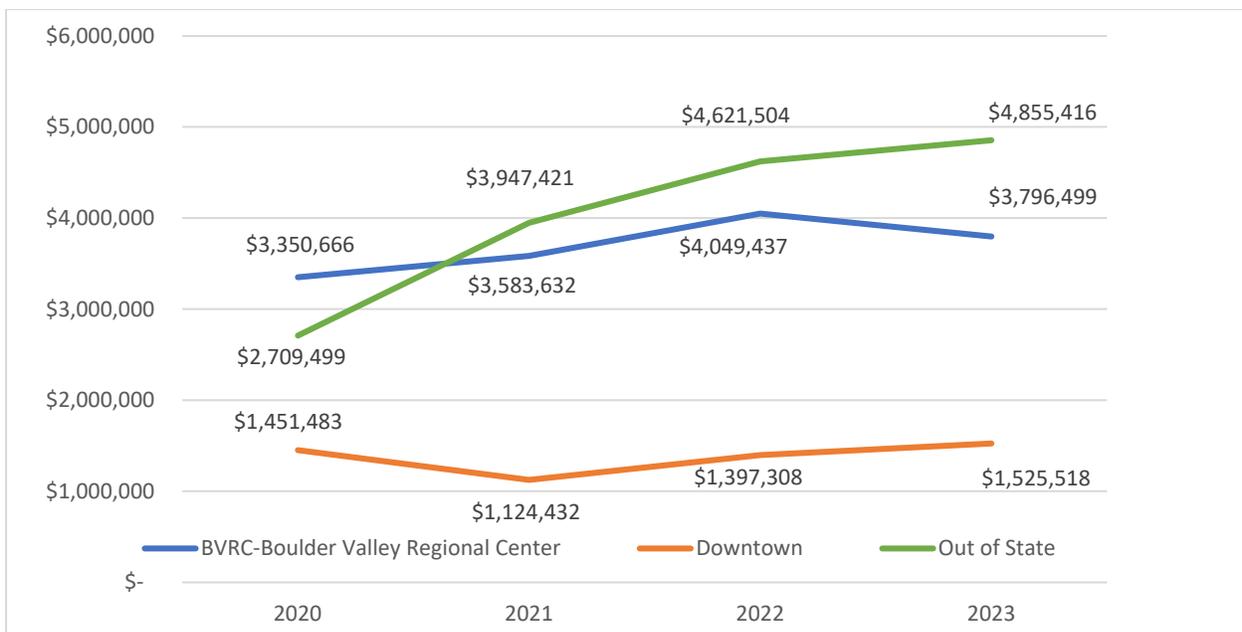
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.

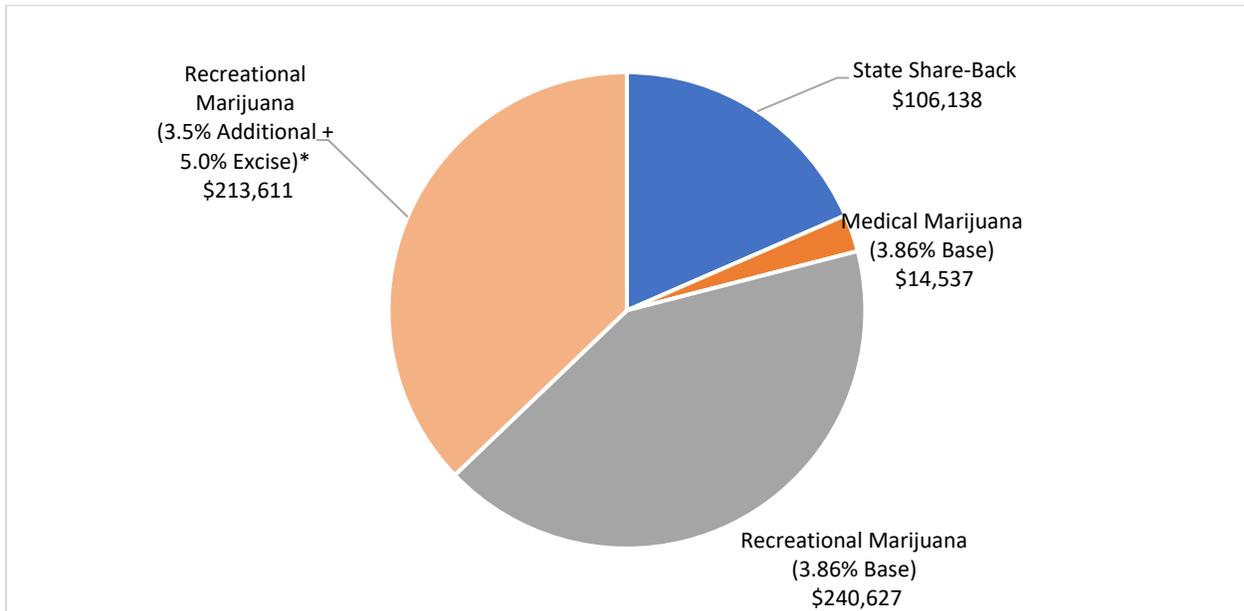


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
 Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

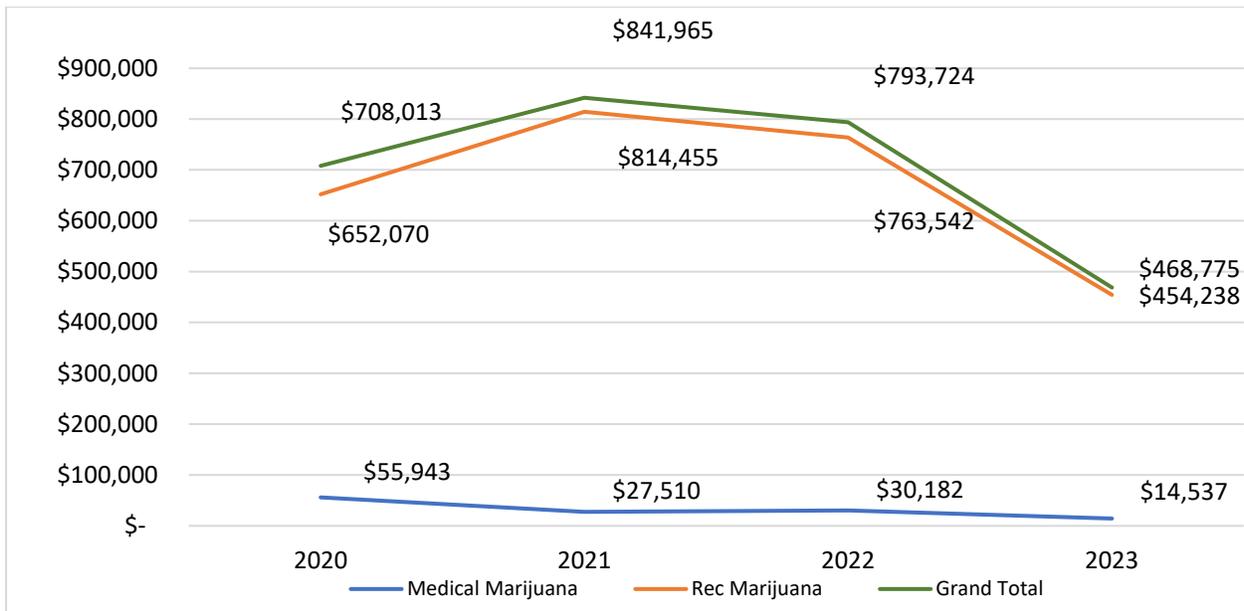
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

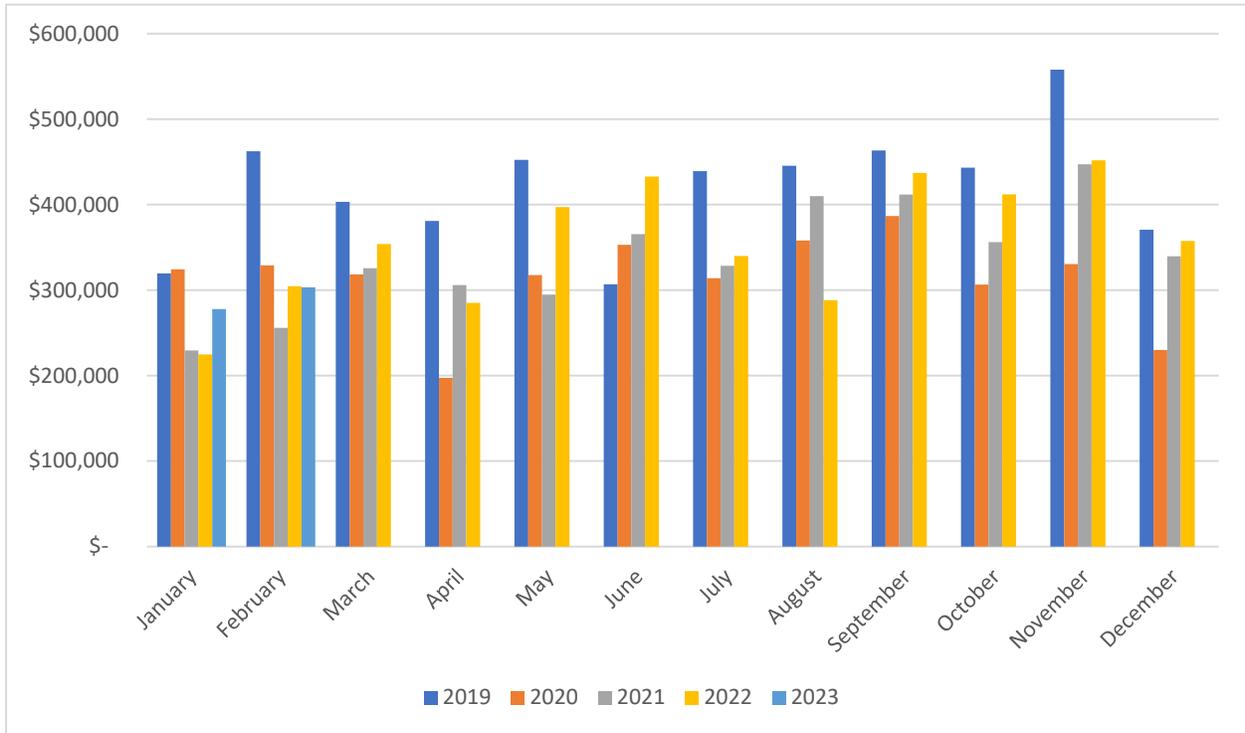


³ Rec Marijuana excludes state share back payments.

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 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	February YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$18,602,025	\$19,402,241	76.51%	4.30%	9.11%
Business Use Tax	1,598,495	1,634,423	6.45%	2.25%	1.40%
Construction Use Tax	2,897,550	3,363,601	13.26%	16.08%	29.62%
Motor Vehicle Use Tax	895,143	959,149	3.78%	7.15%	0.26%
Total Sales and Use Tax	\$23,993,212	\$25,359,414	100.00%	5.69%	9.50%

Total Net Sales/Use Tax Receipts by Industry Type	February YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$577,721	\$628,718	2.48%	8.83%	8.72%
Automotive Trade	1,804,942	2,027,525	8.00%	12.33%	3.08%
Building Material - Retail	763,174	686,807	2.71%	(10.01%)	1.73%
Computer Related Business Sector	1,745,108	1,790,927	7.06%	2.63%	35.07%
Construction Sales / Use Tax	3,024,082	3,483,561	13.74%	15.19%	27.76%
Consumer Electronics	714,112	685,030	2.70%	(4.07%)	(9.14%)
Eating Places	2,294,737	2,631,204	10.38%	14.66%	14.24%
Food Stores	3,242,461	3,143,045	12.39%	(3.07%)	8.22%
General Retail	4,725,228	4,371,765	17.24%	(7.48%)	0.88%
Home Furnishings	355,025	347,226	1.37%	(2.20%)	8.30%
Medical Marijuana	30,182	14,537	0.06%	(51.84%)	(19.11%)
Rec Marijuana*	580,532	457,955	1.81%	(21.11%)	(17.33%)
Transportation/Utilities	1,649,100	1,964,294	7.75%	19.11%	6.65%
All Other*	2,486,809	3,126,821	12.33%	25.74%	15.81%
Total Sales and Use Tax	\$23,993,212	\$25,359,414	100.00%	5.69%	9.50%

Total Net Sales/Use Tax Receipts by Geographic Area	February YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
29th Street	\$930,630	\$948,802	3.74%	1.95%	17.08%
Airport	199,071	83,599	0.33%	(58.01%)	(49.71%)
Basemar	428,351	410,733	1.62%	(4.11%)	(3.82%)
Boulder County	211,262	223,503	0.88%	5.79%	19.91%
Boulder Industrial	3,475,967	2,725,096	10.75%	(21.60%)	2.86%
BVRC-Boulder Valley Regional Center	4,087,472	3,861,933	15.23%	(5.52%)	3.96%
Colorado All Other	50,316	62,714	0.25%	24.64%	52.42%
County Clerk	895,143	959,149	3.78%	7.15%	0.26%
Downtown	987,573	985,631	3.89%	(0.20%)	19.46%
Downtown Extension	22,211	44,415	0.18%	99.97%	152.43%
East Downtown	111,193	122,255	0.48%	9.95%	13.26%
Gunbarrel Commercial	251,921	261,853	1.03%	3.94%	1.89%
Gunbarrel Industrial	747,927	1,127,436	4.45%	50.74%	29.06%
Metro Denver	687,427	668,019	2.63%	(2.82%)	3.88%
N. 28th St Commercial	1,060,989	1,480,413	5.84%	39.53%	20.42%
N. Broadway Annex	55,365	219,014	0.86%	295.58%	42.27%
North Broadway	329,016	333,122	1.31%	1.25%	0.26%
Out of State	4,687,816	4,941,345	19.49%	5.41%	7.83%
Pearl Street Mall	479,786	478,301	1.89%	(0.31%)	7.40%
Public Utilities	1,117,547	1,435,499	5.66%	28.45%	19.63%
Table Mesa	259,718	459,219	1.81%	76.81%	104.55%
The Meadows	235,175	249,361	0.98%	6.03%	4.44%
UHGD (the "hill")	189,208	201,538	0.79%	6.52%	(2.16%)
University of Colorado	294,628	1,011,441	3.99%	243.29%	62.41%
Unlicensed Receipts	126,342	60,540	0.24%	(52.08%)	(36.67%)
All Other Boulder	2,071,163	2,004,481	7.90%	(3.22%)	6.45%
Total Sales and Use Tax	\$23,993,212	\$25,359,414	100.00%	5.69%	9.50%

*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				
February YTD						February YTD				
2022	2023	\$ Change	YTD % Change	12 Month % Change		2022	2023	\$ Change	YTD % Change	12 Month % Change
575,885	625,344	49,459	8.59%	9.13%	Apparel Stores	1,836	3,374	1,538	83.75%	(39.08%)
897,476	1,060,712	163,236	18.19%	5.95%	Automotive Trade	907,466	966,813	59,347	6.54%	0.12%
747,908	684,463	(63,445)	(8.48%)	1.87%	Building Material - Retail	15,266	2,344	(12,922)	(84.65%)	(22.09%)
1,400,837	1,416,732	15,895	1.13%	38.14%	Computer Related Business Sector	344,271	374,195	29,924	8.69%	21.48%
104,648	91,112	(13,535)	(12.93%)	7.03%	Construction Sales / Use Tax	2,919,435	3,392,449	473,014	16.20%	29.83%
710,962	678,535	(32,427)	(4.56%)	(9.78%)	Consumer Electronics	3,150	6,495	3,345	106.18%	14.45%
2,286,563	2,624,896	338,333	14.80%	13.91%	Eating Places	8,174	6,308	(1,867)	(22.83%)	137.00%
3,217,876	3,120,780	(97,095)	(3.02%)	8.20%	Food Stores	24,585	22,265	(2,320)	(9.44%)	10.95%
4,566,531	4,306,512	(260,019)	(5.69%)	0.65%	General Retail	158,697	65,253	(93,443)	(58.88%)	6.45%
354,282	345,539	(8,743)	(2.47%)	8.09%	Home Furnishings	743	1,687	944	126.95%	104.48%
29,602	14,530	(15,072)	(50.92%)	(17.26%)	Medical Marijuana	580	7	(573)	(98.78%)	(53.91%)
578,187	456,280	(121,906)	(21.08%)	(15.88%)	Rec Marijuana*	2,345	1,674	(671)	(28.60%)	(90.16%)
1,576,398	1,907,551	331,153	21.01%	6.85%	Transportation/Utilities	72,702	56,743	(15,958)	(21.95%)	2.74%
1,554,871	2,069,254	514,383	33.08%	31.66%	All Other*	931,937	1,057,566	125,629	13.48%	(5.21%)
18,602,025	19,402,241	800,216	4.30%	9.11%	Total	5,391,187	5,957,173	565,986	10.50%	11.21%

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
February YTD						February YTD				
2022	2023	\$ Change	YTD % Change	12 Month % Change		2022	2023	\$ Change	YTD % Change	12 Month % Change
892,900	935,890	42,990	4.81%	16.59%	29th Street	37,730	12,912	(24,818)	(65.78%)	40.87%
77,151	25,530	(51,621)	(66.91%)	31.71%	Airport	121,921	58,069	(63,851)	(52.37%)	(67.54%)
423,563	409,482	(14,080)	(3.32%)	(3.59%)	Basemar	4,788	1,251	(3,537)	(73.87%)	(16.01%)
174,513	210,073	35,560	20.38%	16.05%	Boulder County	36,749	13,431	(23,318)	(63.45%)	40.98%
1,047,955	1,050,368	2,413	0.23%	(2.75%)	Boulder Industrial	2,428,012	1,674,728	(753,284)	(31.02%)	8.65%
4,049,437	3,796,499	(252,938)	(6.25%)	0.70%	BVRC-Boulder Valley Regional Center	38,034	65,434	27,400	72.04%	525.19%
42,628	60,944	18,316	42.97%	56.08%	Colorado All Other	7,688	1,770	(5,918)	(76.97%)	3.34%
0	0	0	0.00%	0.00%	County Clerk	895,143	959,149	64,007	7.15%	0.26%
813,073	942,643	129,570	15.94%	18.62%	Downtown	174,500	42,988	(131,512)	(75.37%)	31.15%
5,337	903	(4,433)	(83.07%)	(7.34%)	Downtown Extension	16,874	43,511	26,637	157.86%	442.64%
99,982	101,471	1,489	1.49%	7.62%	East Downtown	11,211	20,784	9,573	85.39%	53.62%
251,391	261,257	9,866	3.92%	1.44%	Gunbarrel Commercial	530	596	66	12.48%	207.48%
412,892	546,865	133,973	32.45%	60.51%	Gunbarrel Industrial	335,035	580,571	245,536	73.29%	9.33%
673,921	653,641	(20,280)	(3.01%)	4.87%	Metro Denver	13,505	14,378	872	6.46%	(16.77%)
1,058,889	1,066,614	7,724	0.73%	10.22%	N. 28th St Commercial	2,100	413,799	411,699	19608.55%	1165.95%
51,911	53,275	1,364	2.63%	15.22%	N. Broadway Annex	3,454	165,739	162,285	4698.78%	192.72%
308,835	304,982	(3,853)	(1.25%)	6.25%	North Broadway	20,180	28,140	7,960	39.44%	(37.66%)
4,621,504	4,855,416	233,912	5.06%	6.07%	Out of State	66,312	85,929	19,617	29.58%	130.65%
478,916	480,501	1,584	0.33%	6.68%	Pearl Street Mall	870	(2,200)	(3,069)	(352.87%)	68.91%
1,066,168	1,394,483	328,315	30.79%	20.59%	Public Utilities	51,379	41,016	(10,363)	(20.17%)	2.76%
254,823	457,346	202,523	79.48%	123.33%	Table Mesa	4,895	1,873	(3,022)	(61.73%)	(91.28%)
224,182	219,619	(4,564)	(2.04%)	(1.38%)	The Meadows	10,992	29,742	18,750	170.58%	218.35%
187,387	199,180	11,793	6.29%	(3.14%)	UHGD (the "hill")	1,821	2,358	537	29.51%	151.69%
216,911	288,353	71,442	32.94%	27.56%	University of Colorado	77,717	723,087	645,371	830.41%	111.38%
142,833	58,708	(84,125)	(58.90%)	(41.09%)	Unlicensed Receipts	(16,491)	1,832	18,324	(111.11%)	(18.19%)
1,024,921	1,028,196	3,275	0.32%	21.43%	All Other Boulder	1,046,242	976,286	(69,957)	(6.69%)	(7.05%)
18,602,025	19,402,241	800,216	4.30%	9.11%	Total	5,391,187	5,957,173	565,986	10.50%	11.21%

*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	Taxable Sales	% Change in Taxable	
																Sales	Tax Rate
Retail Sales Tax	2018	7,849,997	7,028,188											14,878,185	385,445,207	93.60%	3.86%
	2019	8,590,452	7,489,624											16,080,076	416,582,280	8.08%	3.86%
	2020	7,761,028	7,370,943											15,131,971	392,019,986	-5.90%	3.86%
	2021	8,059,343	7,608,759											15,668,102	405,909,378	3.54%	3.86%
	2022	9,592,143	9,009,882											18,602,025	481,917,747	18.73%	3.86%
	2023	10,246,130	9,156,111											19,402,241	502,648,730	4.30%	3.86%
	Change from prior year (month)		6.82%	1.62%													
Change from prior year (YTD)		6.82%	4.30%														
Business Use Tax	2018	874,373	888,081											1,762,455	45,659,451	111.12%	3.86%
	2019	871,308	955,369											1,826,677	47,323,239	3.64%	3.86%
	2020	654,578	1,384,693											2,039,272	52,830,868	11.64%	3.86%
	2021	1,093,683	922,423											2,016,106	52,230,725	-1.14%	3.86%
	2022	801,989	796,506											1,598,495	41,411,780	-20.71%	3.86%
	2023	923,424	711,000											1,634,423	42,342,573	2.25%	3.86%
	Change from prior year (month)		15.14%	-10.74%													
Change from prior year (YTD)		15.14%	2.25%														
Construction Use Tax	2018	750,069	566,915											1,316,984	34,118,756	14.36%	3.86%
	2019	444,168	1,245,000											1,689,168	43,760,829	28.26%	3.86%
	2020	182,837	810,198											993,035	25,726,283	-41.21%	3.86%
	2021	1,015,642	810,738											1,826,380	47,315,544	83.92%	3.86%
	2022	1,405,836	1,491,714											2,897,550	75,066,065	58.65%	3.86%
	2023	1,528,238	1,835,363											3,363,601	87,139,915	16.08%	3.86%
	Change from prior year (month)		8.71%	23.04%													
Change from prior year (YTD)		8.71%	16.08%														
Motor Vehicle Use Tax	2018	415,636	406,364											821,999	21,295,316	124.41%	3.86%
	2019	558,802	409,378											968,180	25,082,383	17.78%	3.86%
	2020	459,561	416,162											875,722	22,687,101	-9.55%	3.86%
	2021	553,658	539,761											1,093,419	28,326,917	24.86%	3.86%
	2022	489,417	405,726											895,143	23,190,223	-18.13%	3.86%
	2023	534,029	425,121											959,149	24,848,431	7.15%	3.86%
	Change from prior year (month)		9.12%	4.78%													
Change from prior year (YTD)		9.12%	7.15%														
TOTAL	2018	9,890,075	8,889,548											18,779,623	486,518,731	87.09%	3.86%
	2019	10,464,730	10,099,371											20,564,101	532,748,731	9.50%	3.86%
	2020	9,058,004	9,981,996											19,040,000	493,264,238	-7.41%	3.86%
	2021	10,722,326	9,881,681											20,604,007	533,782,565	8.21%	3.86%
	2022	12,289,384	11,703,828											23,993,212	621,585,814	16.45%	3.86%
	2023	13,231,820	12,127,595											25,359,414	656,979,649	5.69%	3.86%
	Change from prior year (month)		7.67%	3.62%													
Change from prior year (YTD)		7.67%	5.69%														