



City of Boulder Finance

REVENUE REPORT

August 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 September, 2023, and is largely attributed to economic activity through the month of August. 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	August YTD				
	2022	2023	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$85,650,203	\$86,764,041	1,113,838	1.30%	(4.34%)
Rec MJ Additional 3.5%*	1,114,757	942,888	(171,869)	(15.42%)	(22.06%)
Business Use Tax	7,512,141	6,423,958	(1,088,183)	(14.49%)	(13.15%)
Construction Use Tax	9,502,746	11,741,138	2,238,392	23.56%	29.53%
Motor Vehicle Use Tax	4,138,055	4,062,867	(75,188)	(1.82%)	(10.52%)
Total Sales & Use Tax based on current economic activity	\$107,917,903	\$109,934,893	\$2,016,990	1.87%	(3.16%)
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	185,977	1,289,664	1,103,687	593.45%	201.81%
Use Tax Audit Revenue	47,714	854,304	806,590	1690.48%	1130.08%
Total Sales and Use Tax	\$108,151,593	\$112,078,861	\$3,927,268	3.63%	(2.07%)

* 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 August 2022 report.

Other Tax Revenues

Miscellaneous Tax Statistics	August YTD				
	2022	2023	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$5,909,466	\$6,244,672	\$335,205	5.67%	11.10%
Admissions Tax	496,970	890,754	393,784	79.24%	59.73%
Disposable Bag Fee	127,660	112,288	(15,373)	(12.04%)	(6.41%)
Electronic Smoking Device Tax	509,534	418,909	(90,626)	(17.79%)	(13.68%)
Food Service Tax	477,497	540,936	63,438	13.29%	10.33%
Rec Marijuana Excise Tax	625,161	185,358	(439,803)	(70.35%)	(69.87%)
Short-Term Rental Tax	982,601	1,534,404	551,804	56.16%	46.94%
Sugar Sweetened Beverage Tax	2,652,649	2,643,223	(9,426)	(0.36%)	2.02%
Trash Tax	903,389	883,297	(20,092)	(2.22%)	(0.89%)

Revenue Trends and Changes

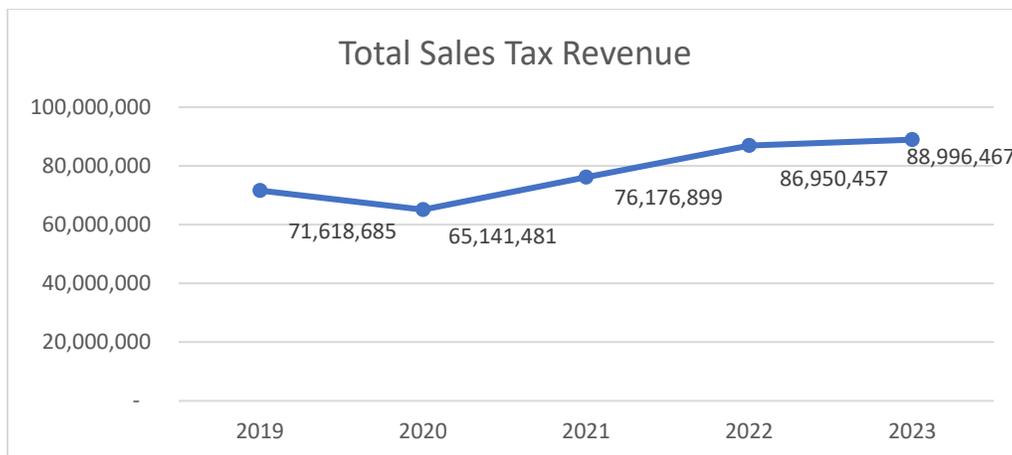
Overview

Year-to-date sales and use tax based upon current economic activity increased from YTD August 2022 by \$2,016,990 or 1.9%.

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 August 2022 by \$3,927,268 or 3.6%.

Sales Tax

YTD August 2023 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$2,046,010 (or 2.4%) when compared to YTD August 2022. This increase results in a compound annual growth rate of 5.6% 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 late 2020, which resulted in over \$3.5 million of new revenue in 2021, and \$3.8 million in 2022.



In sales tax, the rolling twelve month change for August of 3.7% matched the Consumer Price Index (CPI) for All Urban Consumers of 3.7%¹.

Year-to-Date performance for Sales Tax by industry follows prior months' trends with the gains coming from five business sectors: Automotive Trade (up 11.2%), Construction (up 20.4%), Eating Places (up 6.4%), Transportation/Utilities (up 9.7%) and All Other (up 32.5%). The remaining nine sectors declined compared to YTD August 2022.

Other Taxes

Tourism related activity was positive in August: Short-Term Rental tax increased 56.2%, Accommodations Tax increased by 5.7%, and Admissions Tax increased by 79.2%. Food Service Tax revenues improved by 13.3%. Sugar Sweetened Beverage tax decreased 0.4%. Recreational Marijuana excise tax declined by 70.4% due to a large refund of excise tax erroneously paid to Boulder by a cultivation facility in prior periods, and a general slowdown in demand resulting in lower prices and less production by grow facilities. The additional 3.5% tax on Recreational Marijuana declined by 15.4%, which is consistent with statewide trends.

¹ U.S. Bureau of Labor Statistics, September 13, 2023

Chart 1: YTD Sales and Use Tax by Fund

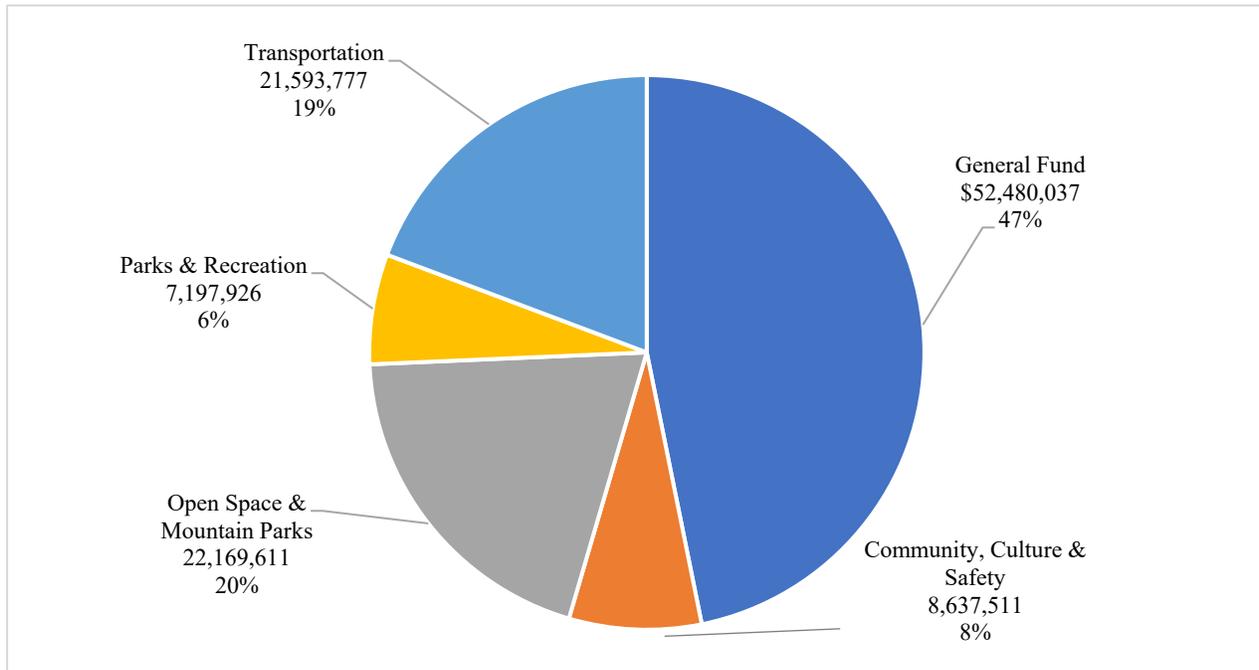
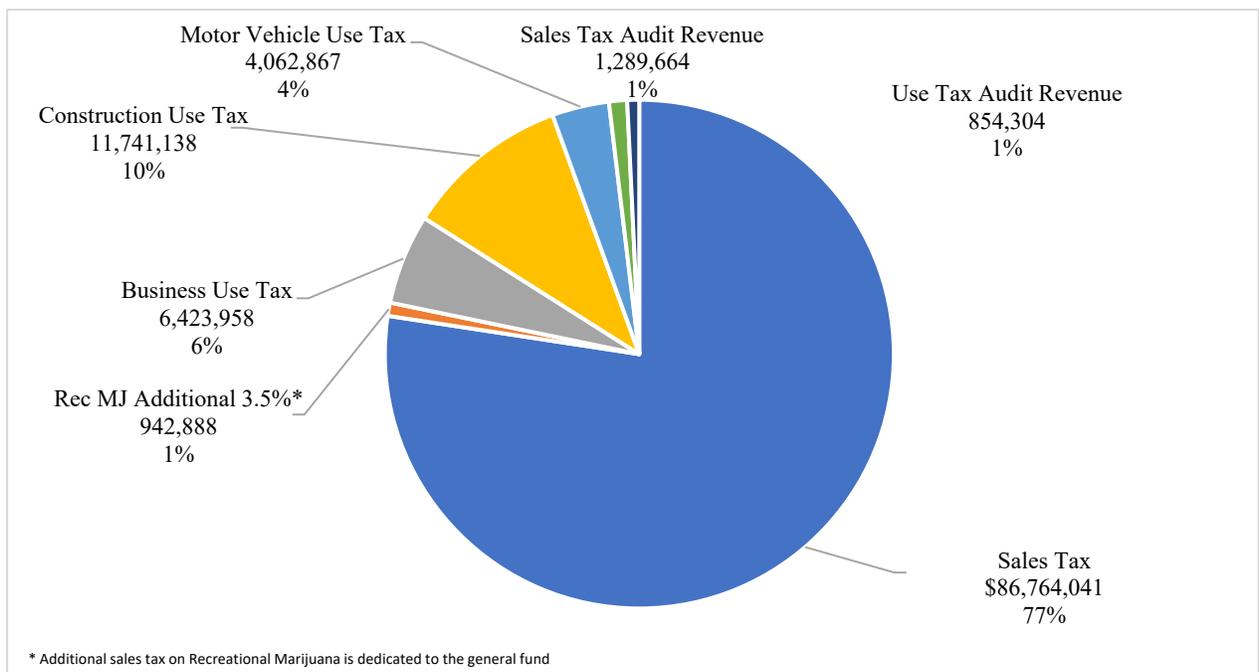


Chart 2: YTD Sales & Use Tax by Type



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. August 2023 retail sales tax revenue was up 7.8% compared to August 2022 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

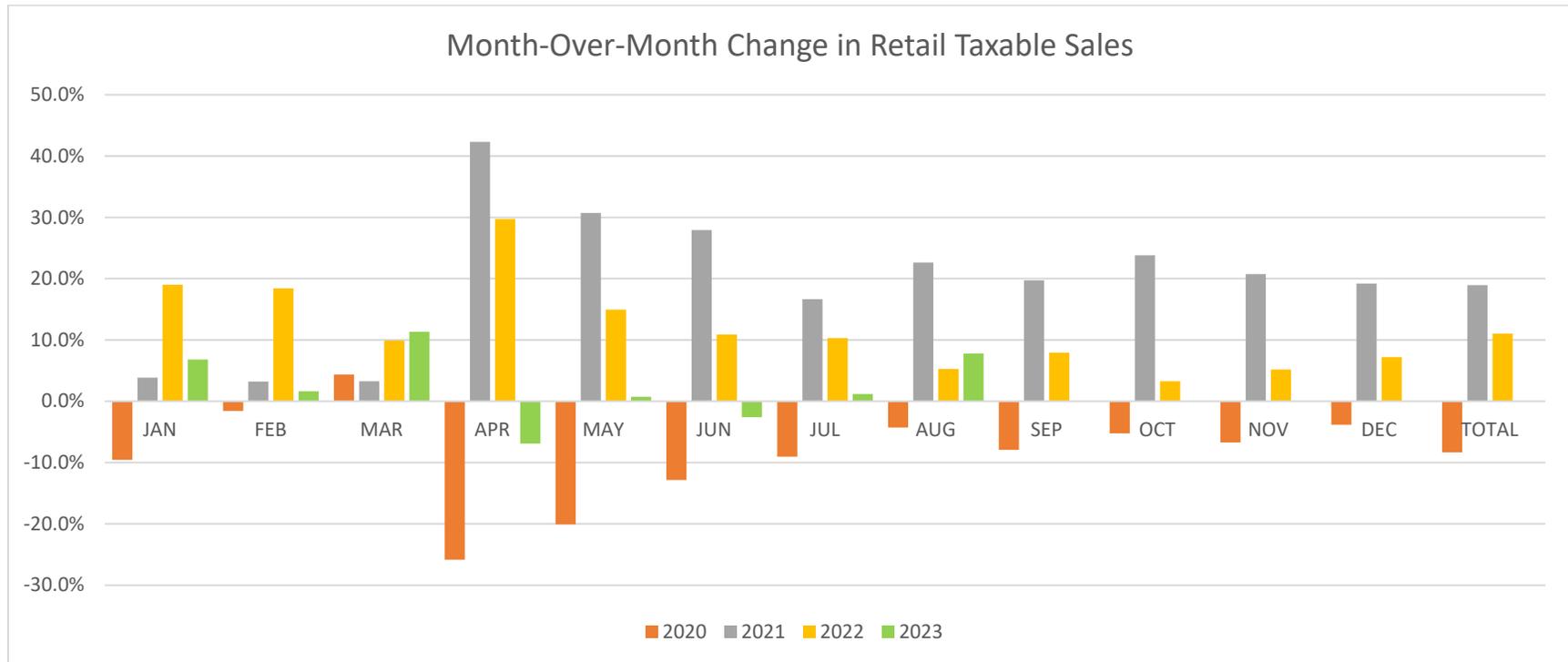


Chart 4: Sales Tax by Industry

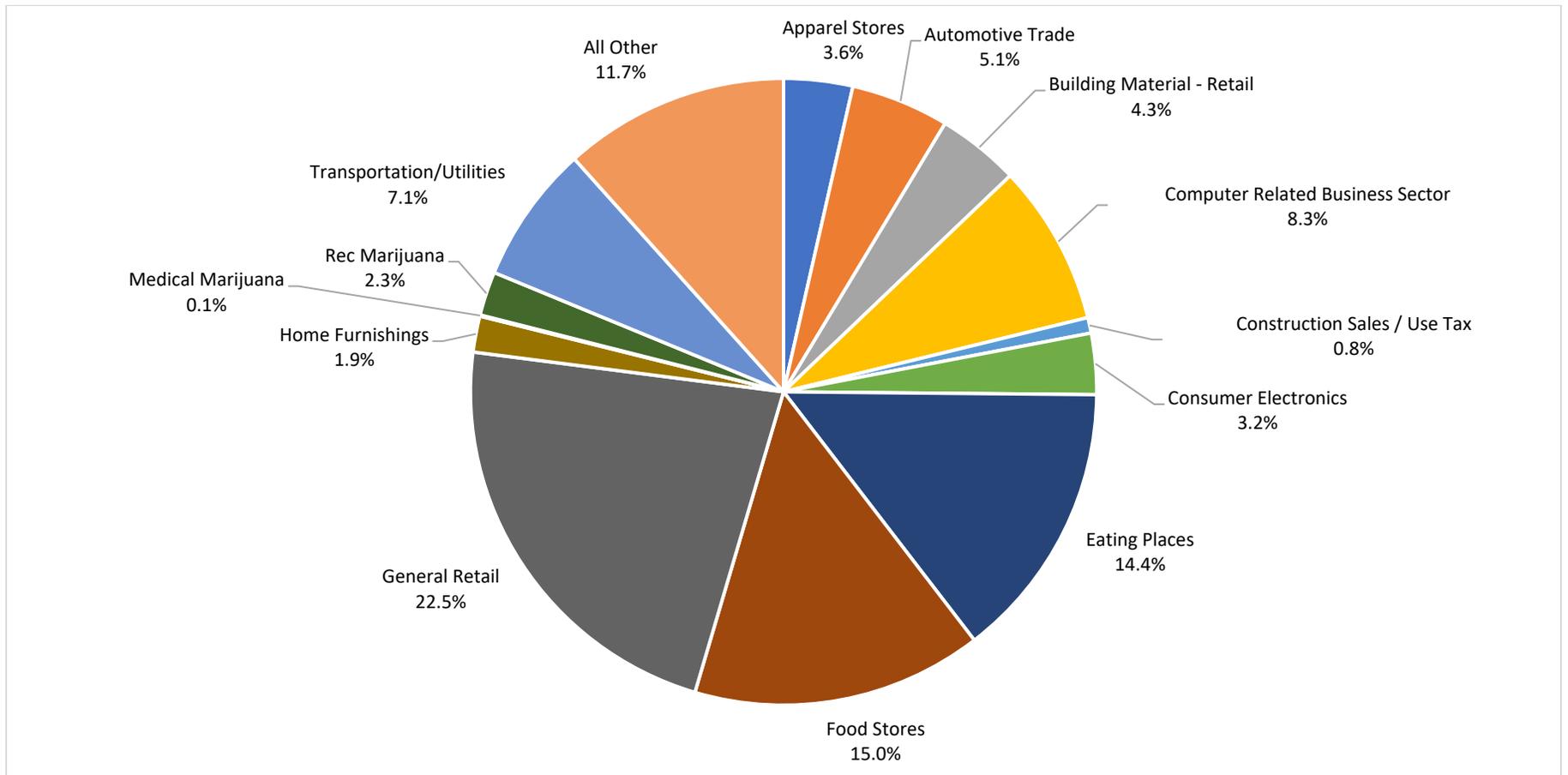
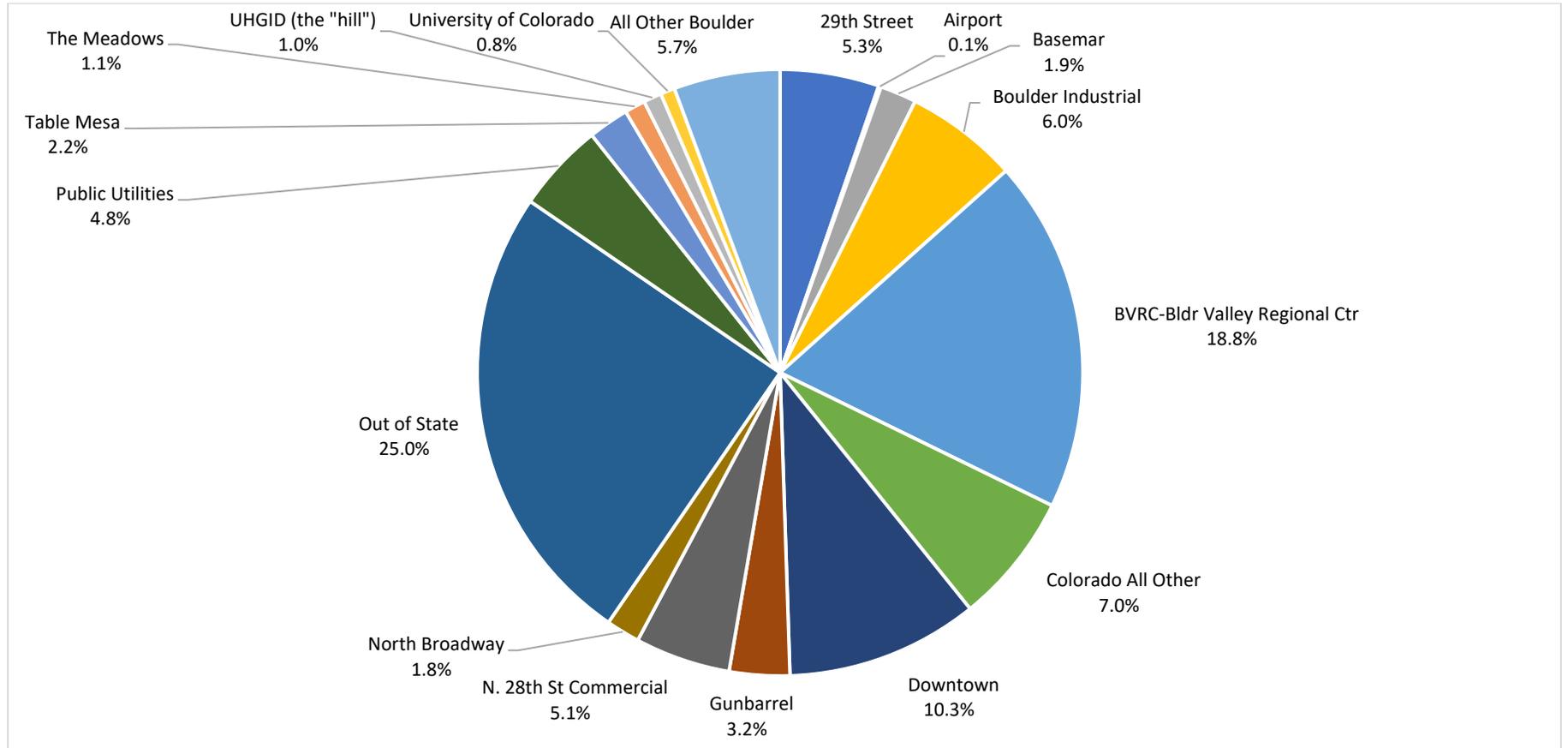


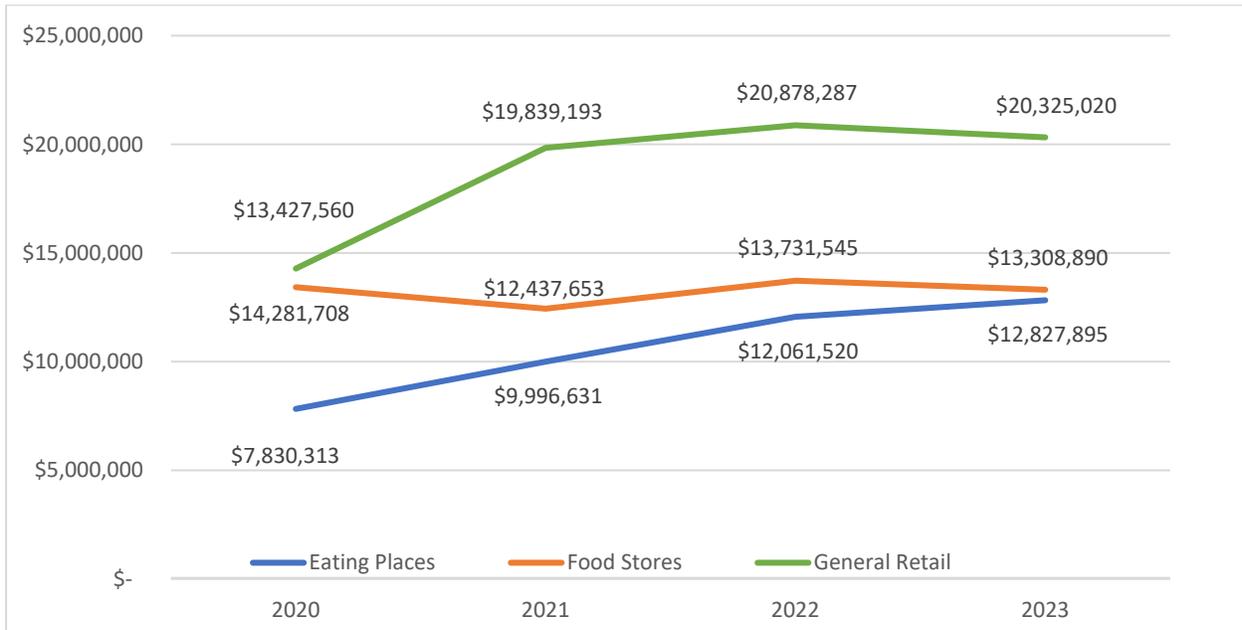
Chart 5: Sales Tax by Geographic Area²



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

Chart 6: Industry Trends – YTD Retail Sales Tax

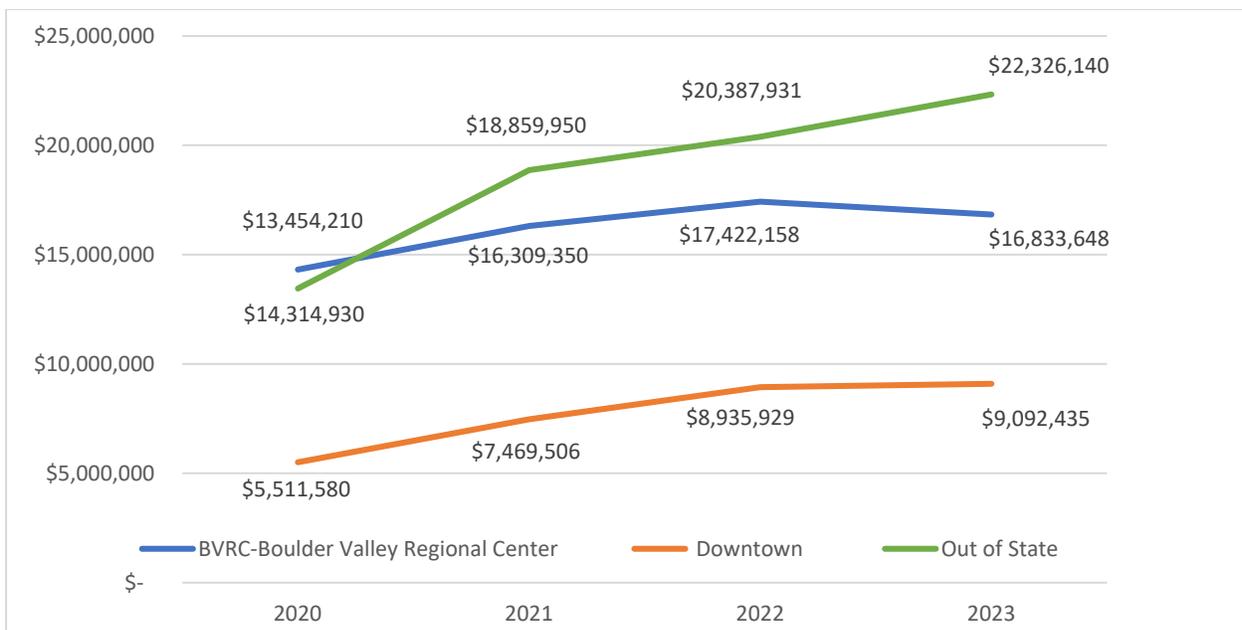
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.

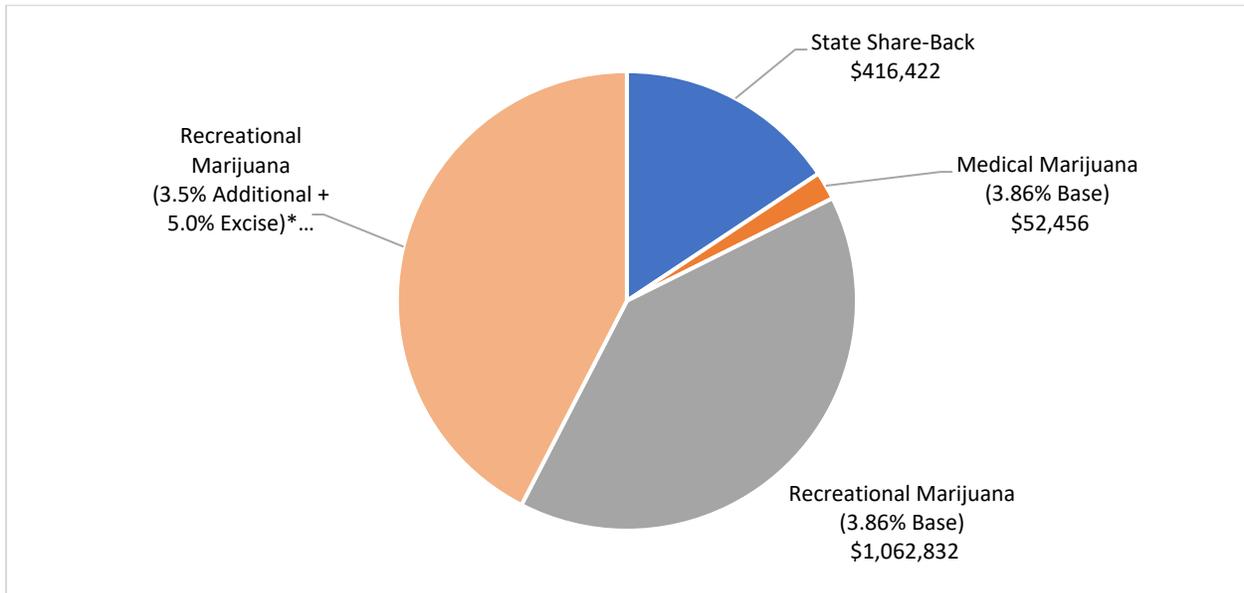


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown. Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

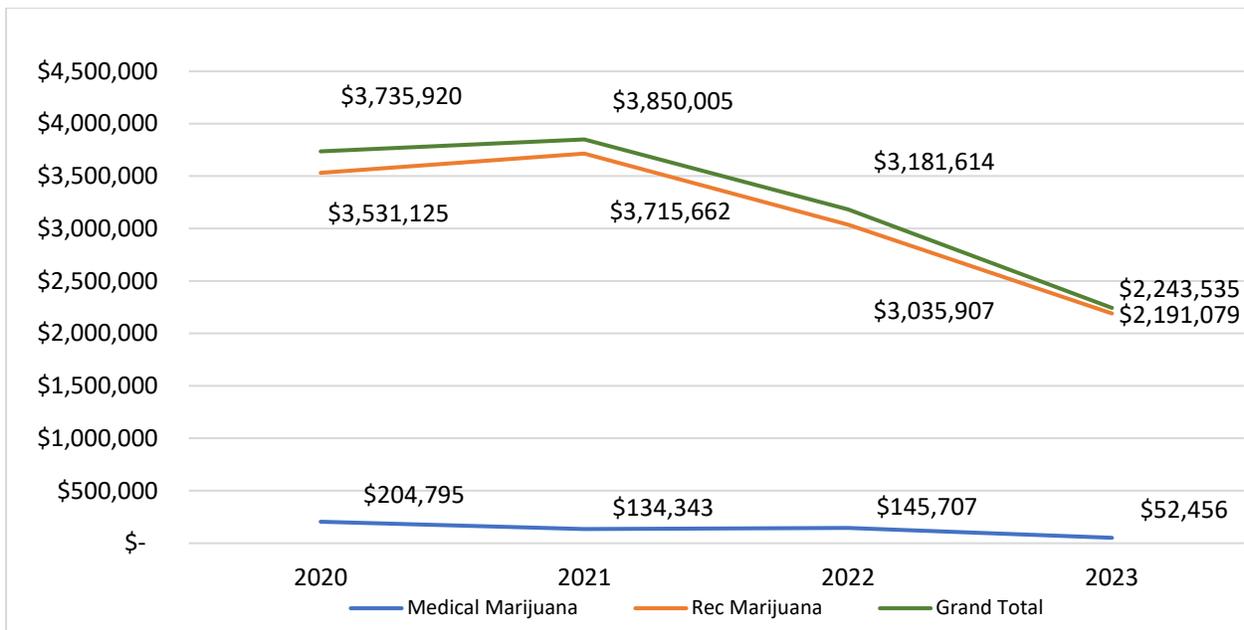
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

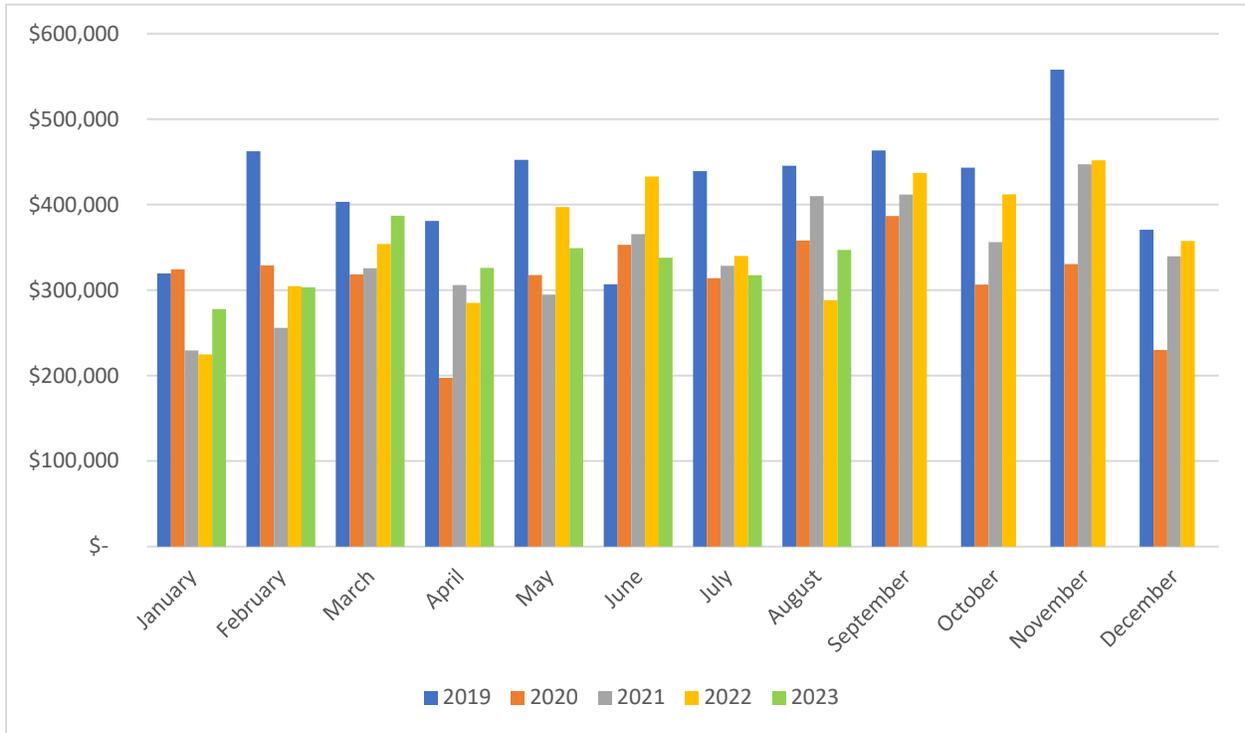


³ Rec Marijuana excludes state share back payments.

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 August 1, 2017. It places a 2 cent per ounce excise tax on the distribution of beverages with added sugar and other sweeteners.



Note: February 2019 Sugar-Sweetened Beverage Revenue is higher than average due to the collection of 2018 taxes that were not paid until 2019. November 2019 is higher than average due to the posting of an audit of a large taxpayer.

City Tax Descriptions

Accommodations Tax

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

Admissions Tax

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

Business Use Tax

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

Construction Use Tax

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

Disposable Bag Fee

The city requires a 10-cent fee on all disposable plastic and paper checkout bags provided by stores in Boulder. The bag fee does not apply to certain types of disposable bags including those provided by restaurants, bulk or produce bags, newspaper bags, or any other kind of food packaging bags. The city council intends that the requirements of the bag fee imposition will assist in offsetting the costs associated with using disposable bags including mitigation, educational, replacement, and administrative efforts of the city.

Electronic Smoking Device Tax

This additional 40% sales tax is applied to the retail sales price of Electronic Smoking Devices (ESDs) containing nicotine including any refill, cartridge, or any other component of such product. This tax is in addition to the city's 3.86% sales and use tax levied on the sale of ESDs.

Food Service Tax

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

Marijuana Taxes

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

Motor Vehicle Use Tax

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

Short Term Rental Tax

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

Sugar Sweetened Beverage Product Distribution Tax

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

Trash Tax

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

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

Total Net Sales/Use Tax Receipts by Tax Category	August YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$86,950,457	\$88,996,467	79.71%	2.35%	3.68%
Business Use Tax	7,560,336	7,278,389	6.52%	(3.73%)	1.22%
Construction Use Tax	9,502,746	11,741,138	10.13%	19.00%	31.72%
Motor Vehicle Use Tax	4,138,055	4,062,867	3.64%	(1.82%)	(2.56%)
Total Sales and Use Tax	\$108,151,593	\$112,078,861	100.00%	3.23%	5.17%

Total Net Sales/Use Tax Receipts by Industry Type	August YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$3,254,697	\$3,181,166	2.85%	(2.26%)	0.67%
Automotive Trade	8,308,300	8,683,780	7.78%	4.52%	4.17%
Building Material - Retail	4,000,234	3,806,297	3.41%	(4.85%)	(5.86%)
Computer Related Business Sector	8,871,689	8,149,346	7.30%	(8.14%)	3.19%
Construction Sales / Use Tax	10,232,849	12,536,048	10.84%	18.27%	29.91%
Consumer Electronics	2,916,036	2,863,369	2.56%	(1.81%)	(3.16%)
Eating Places	12,143,669	12,868,204	11.53%	5.97%	6.67%
Food Stores	13,834,808	13,409,764	12.01%	(3.07%)	0.61%
General Retail	21,565,075	20,801,092	18.63%	(3.54%)	(1.47%)
Home Furnishings	1,828,149	1,681,153	1.51%	(8.04%)	(2.66%)
Medical Marijuana	145,707	52,456	0.05%	(64.00%)	(57.62%)
Rec Marijuana*	2,410,746	2,005,721	1.80%	(16.80%)	(16.32%)
Transportation/Utilities	5,945,629	6,420,378	5.75%	7.98%	7.65%
All Other*	12,694,008	15,620,089	13.99%	23.05%	17.42%
Total Sales and Use Tax	\$108,151,593	\$112,078,861	100.00%	3.23%	5.17%

Total Net Sales/Use Tax Receipts by Geographic Area	August YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
29th Street	\$5,217,491	\$4,928,833	4.41%	(5.53%)	(3.16%)
Airport	543,080	343,242	0.31%	(36.80%)	(32.90%)
Basemar	1,816,912	1,892,590	1.70%	4.17%	(0.15%)
Boulder County	1,455,930	1,668,953	1.49%	14.63%	19.00%
Boulder Industrial	11,183,333	10,747,238	9.63%	(3.90%)	0.97%
BVRC-Boulder Valley Regional Center	18,309,564	17,213,587	15.02%	(8.41%)	(6.21%)
Colorado All Other	455,077	529,890	0.47%	16.44%	54.01%
County Clerk	4,138,055	4,062,867	3.64%	(1.82%)	(2.56%)
Downtown	6,173,242	5,953,018	5.33%	(3.57%)	0.64%
Downtown Extension	152,385	143,833	0.13%	(5.61%)	77.69%
East Downtown	639,749	596,312	0.53%	(6.79%)	5.09%
Gunbarrel Commercial	1,097,810	1,091,813	0.98%	(0.55%)	(1.86%)
Gunbarrel Industrial	3,477,522	4,518,958	4.05%	29.95%	30.80%
Metro Denver	4,034,095	4,358,676	3.90%	8.05%	2.25%
N. 28th St Commercial	5,122,260	4,993,240	4.47%	(2.52%)	(0.47%)
N. Broadway Annex	322,432	495,830	0.44%	53.82%	38.15%
North Broadway	1,461,118	1,412,347	1.27%	(3.34%)	2.66%
Out of State	21,016,444	22,742,243	20.37%	8.21%	8.19%
Pearl Street Mall	2,862,586	2,909,517	2.61%	1.64%	3.35%
Public Utilities	3,940,086	4,316,775	3.87%	9.56%	13.94%
Table Mesa	1,662,512	1,921,270	1.72%	15.56%	46.50%
The Meadows	954,339	1,070,344	0.96%	12.16%	7.66%
UHGD (the "hill")	864,655	890,918	0.80%	3.04%	0.06%
University of Colorado	1,320,000	4,269,830	3.82%	223.47%	173.38%
Unlicensed Receipts	511,880	467,133	0.42%	(8.74%)	(24.19%)
All Other Boulder	9,419,033	8,539,603	7.66%	(9.23%)	1.26%
Total Sales and Use Tax	\$108,151,593	\$112,078,861	100.00%	3.23%	5.17%

*2022's numbers have been revised to correct a reporting error that understated Recreational 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				
August YTD						August YTD				
2022	2023	\$ Change	YTD % Change	12 Month % Change		2022	2023	\$ Change	YTD % Change	12 Month % Change
3,240,490	3,168,902	(71,589)	(2.21%)	0.73%	Apparel Stores	14,207	12,265	(1,942)	(13.67%)	(10.84%)
4,121,312	4,582,285	460,973	11.19%	11.12%	Automotive Trade	4,186,988	4,101,495	(85,492)	(2.04%)	(2.92%)
3,972,527	3,788,808	(183,719)	(4.62%)	(5.76%)	Building Material - Retail	27,707	17,489	(10,218)	(36.88%)	(21.98%)
7,416,513	6,890,604	(525,909)	(7.09%)	3.10%	Computer Related Business Sector	1,455,175	1,258,742	(196,433)	(13.50%)	3.68%
602,306	725,157	122,850	20.40%	22.03%	Construction Sales / Use Tax	9,630,543	11,810,892	2,180,349	22.64%	34.42%
2,845,123	2,771,542	(73,581)	(2.59%)	(3.73%)	Consumer Electronics	70,913	91,826	20,913	29.49%	14.41%
12,061,520	12,827,895	766,375	6.35%	7.01%	Eating Places	82,149	40,308	(41,840)	(50.93%)	(44.71%)
13,731,545	13,308,890	(422,656)	(3.08%)	0.56%	Food Stores	103,262	100,874	(2,388)	(2.31%)	8.65%
20,878,287	20,325,020	(553,267)	(2.65%)	(1.77%)	General Retail	686,788	476,072	(210,716)	(30.68%)	6.81%
1,819,740	1,671,543	(148,198)	(8.14%)	(2.72%)	Home Furnishings	8,408	9,610	1,202	14.29%	12.92%
141,603	52,243	(89,360)	(63.11%)	(55.62%)	Medical Marijuana	4,105	213	(3,891)	(94.81%)	(88.22%)
2,402,837	1,997,251	(405,587)	(16.88%)	(15.79%)	Rec Marijuana	7,908	8,470	562	7.11%	(73.19%)
5,640,347	6,188,558	548,211	9.72%	9.47%	Transportation/Utilities	305,282	231,820	(73,461)	(24.06%)	(23.71%)
8,076,306	10,697,771	2,621,466	32.46%	25.74%	All Other	4,617,702	4,922,317	304,615	6.60%	3.27%
86,950,457	88,996,467	2,046,010	2.35%	3.68%	Total	21,201,137	23,082,395	1,881,258	8.87%	13.43%

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
August YTD						August YTD				
2022	2023	\$ Change	YTD % Change	12 Month % Change		2022	2023	\$ Change	YTD % Change	12 Month % Change
5,035,921	4,725,839	(310,083)	(6.16%)	(3.55%)	29th Street	181,570	202,995	21,425	11.80%	10.56%
253,924	112,922	(141,002)	(55.53%)	(49.96%)	Airport	289,157	230,319	(58,837)	(20.35%)	(16.17%)
1,775,251	1,700,703	(74,548)	(4.20%)	(4.73%)	Basemarr	41,662	191,887	150,225	360.59%	170.82%
1,207,275	1,166,280	(40,994)	(3.40%)	0.87%	Boulder County	248,655	502,673	254,017	102.16%	126.70%
4,894,089	5,359,316	465,227	9.51%	5.79%	Boulder Industrial	6,289,244	5,387,921	(901,323)	(14.33%)	(3.41%)
17,422,158	16,833,648	(588,510)	(3.38%)	(2.93%)	BVRC-Boulder Valley Regional Center	887,406	379,940	(507,467)	(57.19%)	(50.47%)
434,151	476,115	41,964	9.67%	50.49%	Colorado All Other	20,926	53,775	32,849	156.98%	104.79%
0	0	0	0.00%	0.00%	County Clerk	4,138,055	4,062,867	(75,188)	(1.82%)	(2.56%)
5,529,543	5,651,564	122,021	2.21%	4.36%	Downtown	643,700	301,454	(342,246)	(53.17%)	(38.57%)
49,037	30,309	(18,728)	(38.19%)	(0.81%)	Downtown Extension	103,348	113,523	10,176	9.85%	126.21%
556,490	539,111	(17,379)	(3.12%)	0.93%	East Downtown	83,259	57,201	(26,058)	(31.30%)	40.89%
1,093,170	1,089,909	(3,261)	(0.30%)	(1.97%)	Gunbarrel Commercial	4,640	1,903	(2,737)	(58.98%)	26.75%
1,862,427	1,604,695	(257,732)	(13.84%)	(0.33%)	Gunbarrel Industrial	1,615,095	2,914,263	1,299,169	80.44%	62.13%
3,909,306	4,216,549	307,243	7.86%	2.65%	Metro Denver	124,789	142,127	17,338	13.89%	(7.02%)
4,832,848	4,516,065	(316,783)	(6.55%)	(1.49%)	N. 28th St Commercial	289,412	477,176	187,764	64.88%	15%
295,356	319,248	23,891	8.09%	8.86%	N. Broadway Annex	27,075	176,582	149,507	552.18%	302.57%
1,328,477	1,269,152	(59,325)	(4.47%)	5.51%	North Broadway	132,642	143,196	10,554	7.96%	(19.77%)
20,387,931	22,326,140	1,938,209	9.51%	8.51%	Out of State	628,514	416,103	(212,411)	(33.80%)	(3.91%)
2,800,859	2,871,450	70,592	2.52%	3.77%	Pearl Street Mall	61,727	38,067	(23,660)	(38.33%)	(20.31%)
3,740,363	4,139,552	399,190	10.67%	15.62%	Public Utilities	199,724	177,222	(22,502)	(11.27%)	(13.52%)
1,651,813	1,903,943	252,130	15.26%	47.20%	Table Mesa	10,699	17,327	6,628	61.94%	(13.24%)
935,212	980,268	45,056	4.82%	(2.46%)	The Meadows	19,128	90,077	70,949	370.93%	658.27%
848,049	858,680	10,631	1.25%	(1.09%)	UHGD (the "hill")	16,606	32,238	15,632	94.14%	72.12%
623,255	1,076,078	452,823	72.65%	51.44%	University of Colorado	696,745	3,193,752	2,497,007	358.38%	340.40%
333,248	273,730	(59,518)	(17.86%)	(33.99%)	Unlicensed Receipts	178,632	193,403	14,771	8.27%	46.70%
5,150,305	4,955,199	(195,105)	(3.79%)	0.86%	All Other Boulder	4,268,728	3,584,404	(684,324)	(16.03%)	1.60%
86,950,457	88,996,467	2,046,010	2.35%	3.68%	Total	21,201,137	23,082,395	1,881,258	8.87%	13.43%

*2022's numbers have been revised to correct a reporting error that understated Recreational 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	9,445,995	7,925,005	8,389,559	10,016,816	8,891,244	9,487,763					69,034,567	1,788,460,285	798.28%	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					71,620,174	1,855,444,922	3.75%	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					64,610,048	1,673,835,443	-9.79%	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					76,176,899	1,973,494,793	17.90%	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					86,950,457	2,252,602,509	14.14%	3.86%
	2023	10,246,130	9,156,111	12,665,356	10,465,614	10,686,280	12,928,501	10,718,705	12,129,770					88,996,467	2,305,607,946	2.35%	3.86%
	Change from prior year (month)		6.82%	1.62%	11.33%	-6.91%	0.73%	-2.60%	1.18%	7.79%							
Change from prior year (YTD)		6.82%	4.30%	6.97%	3.18%	2.68%	1.61%	1.55%	2.35%								
Business Use Tax	2018	874,373	888,081	1,353,132	961,502	953,706	1,270,112	1,010,214	795,264					8,106,383	210,009,927	871.03%	3.86%
	2019	871,308	955,369	1,113,030	937,269	822,969	1,319,363	855,146	843,771					7,718,226	199,954,051	-4.79%	3.86%
	2020	654,578	1,384,693	903,331	858,280	1,167,413	982,473	1,391,419	1,876,037					9,218,225	238,814,116	19.43%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718	1,239,084	1,283,691	755,073	810,621					8,270,169	214,253,083	-10.28%	3.86%
	2022	801,989	796,506	1,338,778	981,745	779,030	1,336,528	782,166	743,593					7,560,335	195,863,606	-8.58%	3.86%
	2023	923,424	711,000	1,607,058	519,560	816,509	1,218,764	804,718	677,357					7,278,389	188,559,302	-3.73%	3.86%
	Change from prior year (month)		15.14%	-10.74%	20.04%	-47.08%	4.81%	-8.81%	2.88%	-7.79%							
Change from prior year (YTD)		15.14%	2.25%	10.36%	-4.03%	-2.56%	-3.95%	-3.16%	-3.73%								
Construction Use Tax	2018	750,069	566,915	1,301,336	1,741,557	1,665,150	981,039	708,659	1,225,118					8,939,843	231,602,150	676.31%	3.86%
	2019	444,168	1,245,000	1,021,676	969,826	740,084	1,831,923	624,540	1,373,730					8,250,947	213,755,104	-7.71%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476	826,940	932,184	1,246,130					7,856,615	203,539,236	-4.78%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800	1,438,375	496,950	614,060	523,264					7,580,075	196,375,000	-3.52%	3.86%
	2022	1,405,836	1,491,714	1,289,094	935,774	1,401,158	660,378	985,181	1,333,611					9,502,746	246,185,121	25.36%	3.86%
	2023	1,528,238	1,835,363	848,775	1,174,702	1,021,741	1,460,855	329,252	3,542,213					11,741,138	304,174,567	23.56%	3.86%
	Change from prior year (month)		8.71%	23.04%	-34.16%	25.53%	-27.08%	121.22%	-66.58%	165.61%							
Change from prior year (YTD)		8.71%	16.08%	0.61%	5.17%	-1.76%	9.55%	0.36%	23.56%								
Motor Vehicle Use Tax	2018	415,636	406,364	399,123	340,273	347,263	358,111	407,339	402,144					3,076,254	79,695,695	739.83%	3.86%
	2019	558,802	409,378	368,653	388,198	404,479	389,684	455,583	383,176					3,357,952	86,993,566	9.16%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	488,303	573,427	517,475					3,103,041	80,389,654	-7.59%	3.86%
	2021	553,658	539,761	477,063	525,328	471,703	690,328	496,594	547,024					4,301,459	111,436,762	38.62%	3.86%
	2022	489,417	405,726	646,263	552,449	486,108	464,149	504,835	589,108					4,138,055	107,203,499	-3.80%	3.86%
	2023	534,029	425,121	500,637	588,954	582,153	539,823	403,870	488,281					4,062,867	105,255,628	-1.82%	3.86%
	Change from prior year (month)		9.12%	4.78%	-22.53%	6.61%	19.76%	16.30%	-20.00%	-17.12%							
Change from prior year (YTD)		9.12%	7.15%	-5.30%	-2.15%	1.97%	4.16%	0.72%	-1.82%								
TOTAL	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					89,157,047	2,309,768,057	788.20%	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					90,947,299	2,356,147,642	2.01%	3.86%
	2020	9,058,004	9,981,996	12,669,627	8,946,198	8,994,163	11,652,605	11,129,853	12,355,483					84,787,928	2,196,578,449	-6.77%	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					96,328,602	2,495,559,637	13.61%	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					108,151,593	2,801,854,735	12.27%	3.86%
	2023	13,231,820	12,127,595	15,621,826	12,748,830	13,106,683	16,147,944	12,256,544	16,837,620					112,078,861	2,903,597,443	3.63%	3.86%
	Change from prior year (month)		7.67%	3.62%	6.63%	-7.03%	-1.27%	2.63%	-4.74%	20.96%							
Change from prior year (YTD)		7.67%	5.69%	6.05%	2.62%	1.84%	1.99%	1.07%	3.63%								