



City of Boulder Finance

REVENUE REPORT

September 2023

Contents

Sales and Use Tax Summary	1
Other Tax Revenues	1
Revenue Trends and Changes	2
Retail Sales Tax.....	4
Marijuana Tax Revenues	8
Sugar Sweetened Beverage Tax Revenue.....	9
City Tax Descriptions	10
Exhibit 1: Sales and Use Tax by Category, Industry and Location	12
Exhibit 2: Sales Tax and Use Tax Separately by Industry and Location	13
Exhibit 3: Sales Tax and Use Tax Separately by Month.....	14

Tax & Licensing Division
Joel Wagner, Finance Deputy Director
wagnerj@bouldercolorado.gov, 303-441-3871

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 October 2023, and is largely attributed to economic activity through the month of September. 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	September YTD				
	2022	2023	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$98,925,385	\$100,063,163	1,137,777	1.15%	2.28%
Rec MJ Additional 3.5%*	1,246,899	1,053,506	(193,393)	(15.51%)	(14.08%)
Business Use Tax	8,786,039	7,369,665	(1,416,375)	(16.12%)	(11.87%)
Construction Use Tax	10,295,363	12,447,701	2,152,339	20.91%	28.39%
Motor Vehicle Use Tax	4,559,317	4,622,945	63,628	1.40%	1.07%
Total Sales & Use Tax based on current economic activity	\$123,813,003	\$125,556,980	\$1,743,976	1.41%	2.86%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	185,977	1,391,083	1,205,106	647.99%	853.50%
Use Tax Audit Revenue	48,588	857,431	808,843	1664.71%	(1218.20%)
Total Sales and Use Tax	\$124,047,568	\$127,805,493	\$3,757,926	3.03%	4.36%

* 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 September 2022 report.

Other Tax Revenues

Miscellaneous Tax Statistics	September YTD				
	2022	2023	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$6,710,883	\$7,342,281	\$631,399	9.41%	14.21%
Admissions Tax	529,922	923,831	393,909	74.33%	58.28%
Disposable Bag Fee	182,176	172,302	(9,874)	(5.42%)	(1.98%)
Electronic Smoking Device Tax	571,999	485,162	(86,837)	(15.18%)	(11.79%)
Food Service Tax	549,120	624,934	75,814	13.81%	11.56%
Rec Marijuana Excise Tax	672,230	213,066	(459,164)	(68.30%)	(69.00%)
Short-Term Rental Tax	1,081,927	1,667,404	585,476	54.11%	47.08%
Sugar Sweetened Beverage Tax	3,089,781	3,068,713	(21,068)	(0.68%)	1.14%
Trash Tax	1,326,276	1,316,327	(9,949)	(0.75%)	0.92%

Revenue Trends and Changes

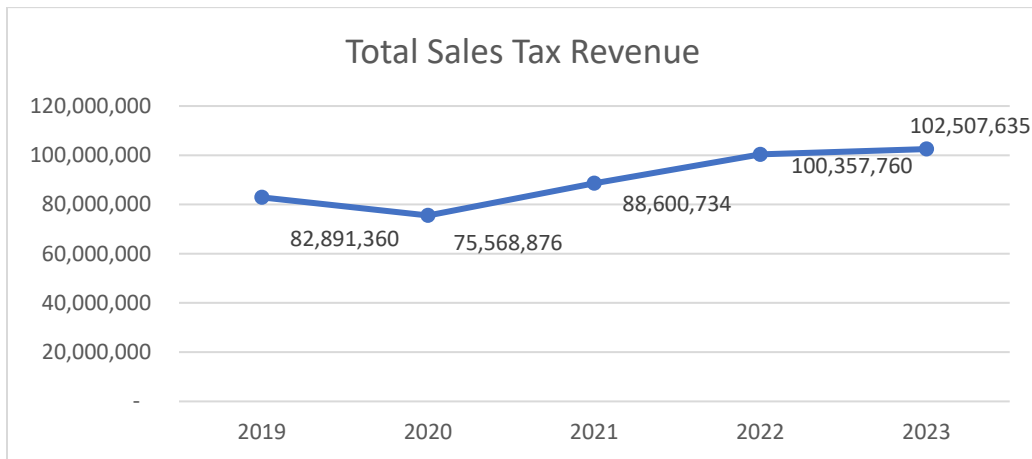
Overview

Year-to-date sales and use tax based upon current economic activity increased from YTD September 2022 by \$1,743,976 or 1.4%.

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 YTD September 2022 by \$3,757,926 or 3.0%.

Sales Tax

YTD September 2023 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$2,149,875 (or 2.1%) when compared to YTD September 2022. This increase results in a compound annual growth rate of 5.5% compared to 2019. The chart below illustrates the trend in sales tax revenue over the past 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 September of 3.0% lagged 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 six business sectors: Automotive Trade (up 10.3%), Construction (up 13.4%), Eating Places (up 7.2%), Home Furnishings (up 1.7%), Transportation/Utilities (up 8.3%), and All Other (up 29.8%). The remaining eight sectors declined compared to YTD September 2022.

Other Taxes

Tourism related activity was positive in September: Short-Term Rental tax increased 54.1%, Accommodations Tax increased by 9.4%, and Admissions Tax increased by 74.3%. Food Service Tax revenues improved by 13.8%. Sugar Sweetened Beverage tax *decreased* 0.7%. Recreational Marijuana excise tax *declined* by 68.3% 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 15.5%, which is consistent with statewide trends.

¹ U.S. Bureau of Labor Statistics, October 12, 2023

Chart 1: YTD Sales and Use Tax by Fund

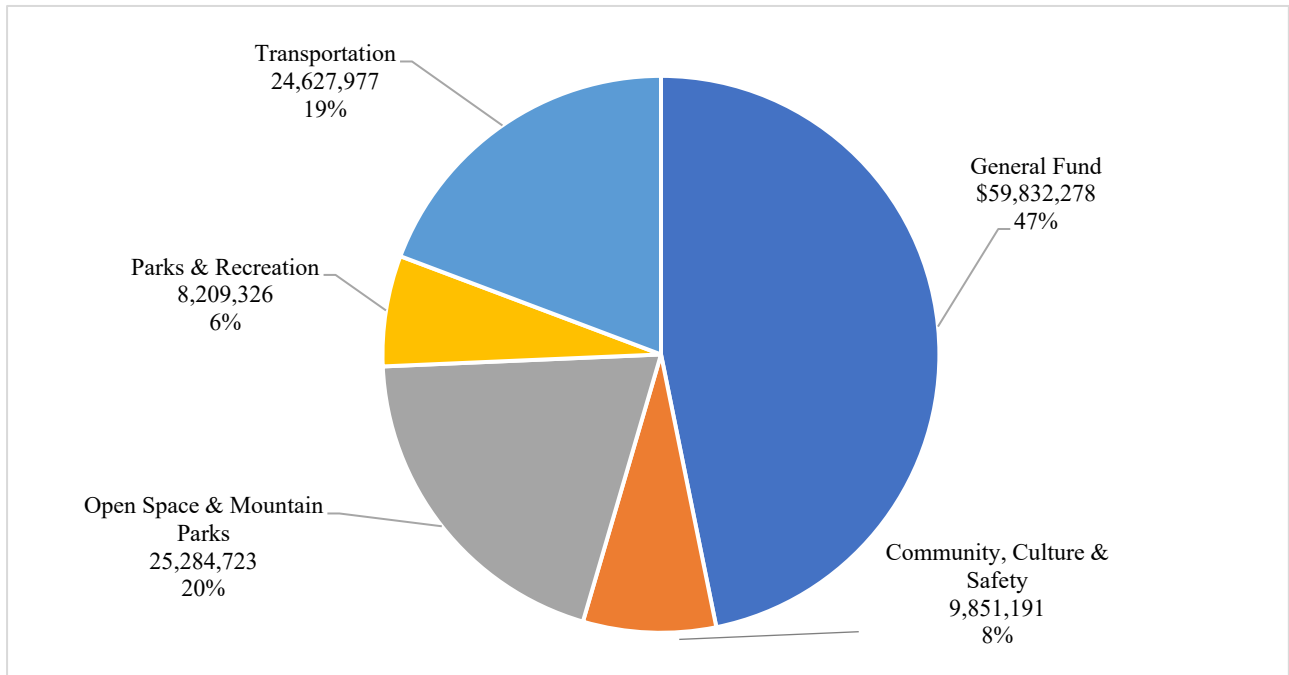
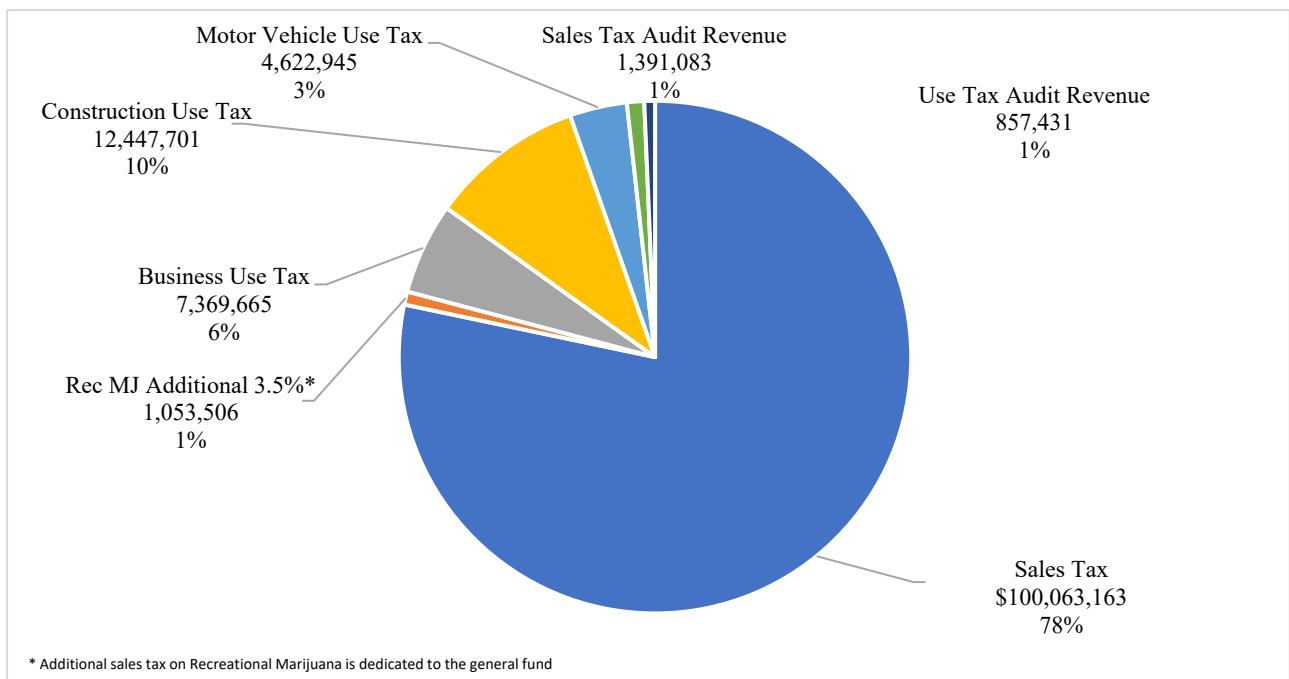


Chart 2: YTD Sales & Use Tax by Type



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. September 2023 retail sales tax revenue was up 0.8% compared to September 2022 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

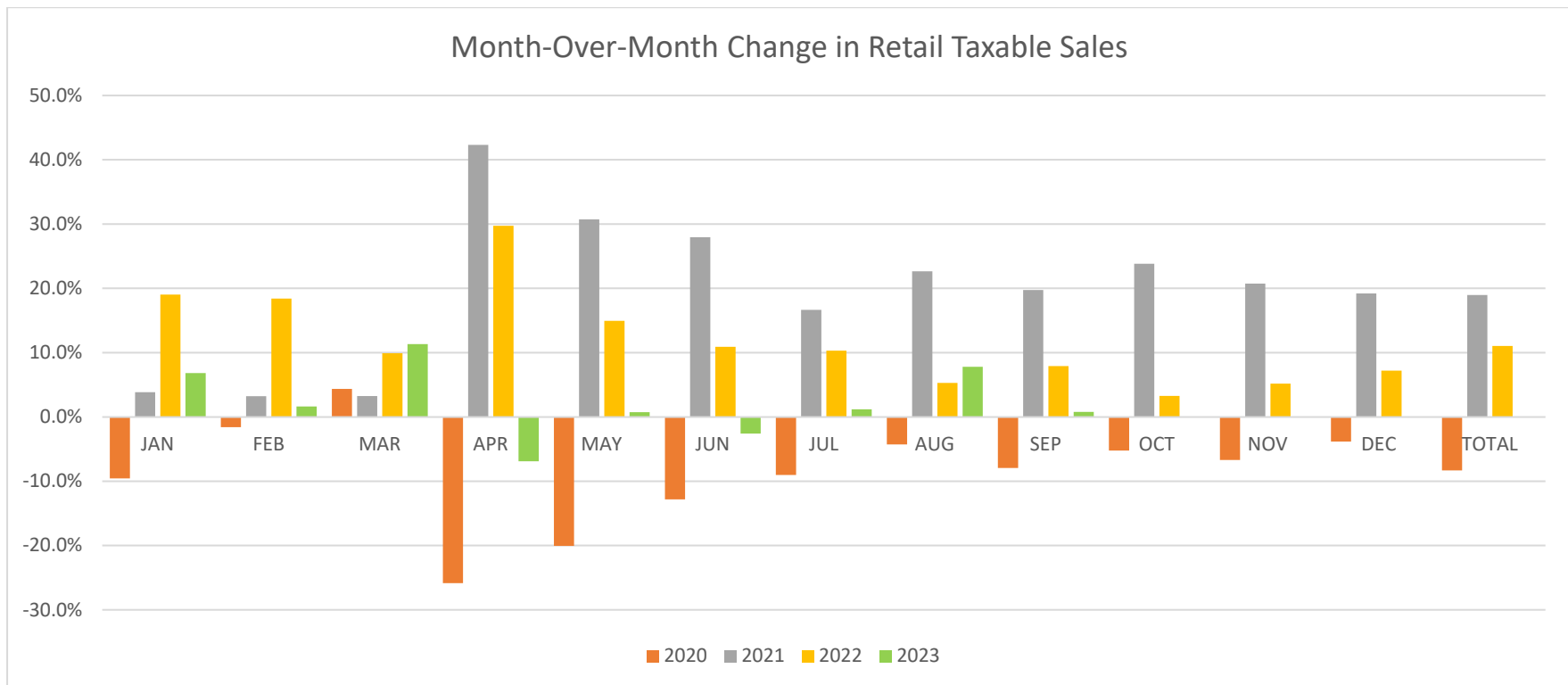


Chart 4: Sales Tax by Industry

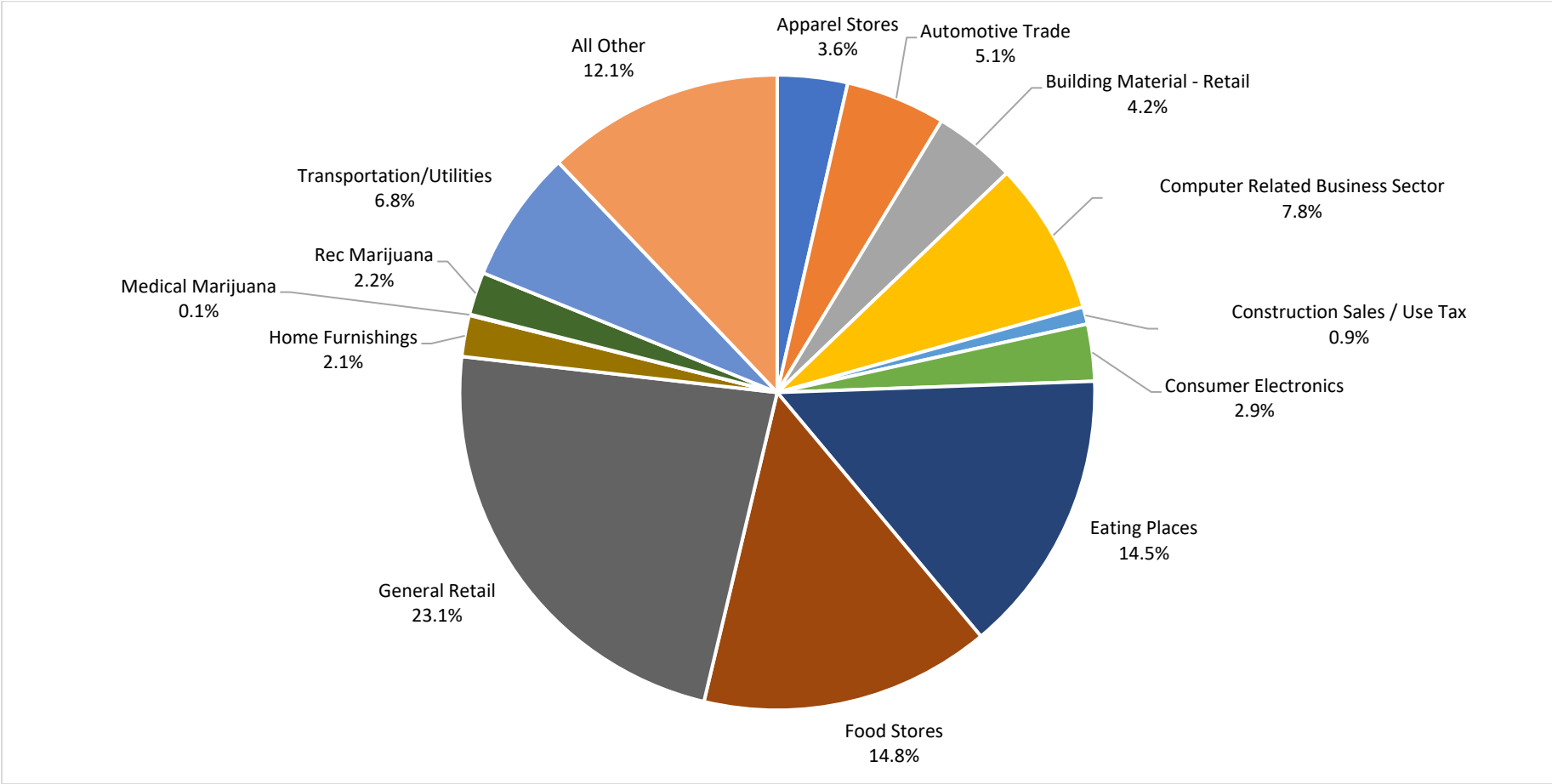
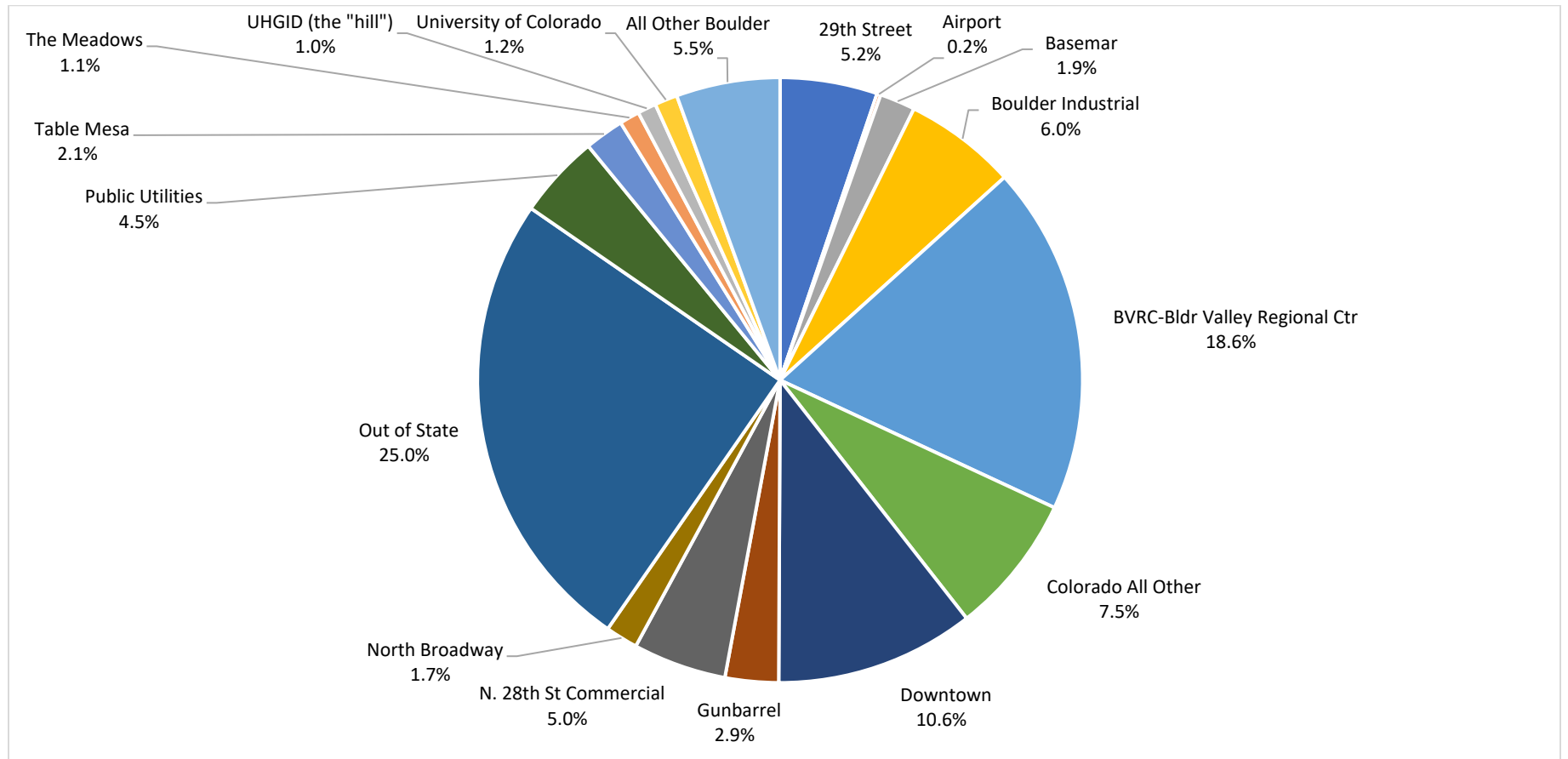


Chart 5: Sales Tax by Geographic Area²



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

Chart 6: Industry Trends – YTD Retail Sales Tax

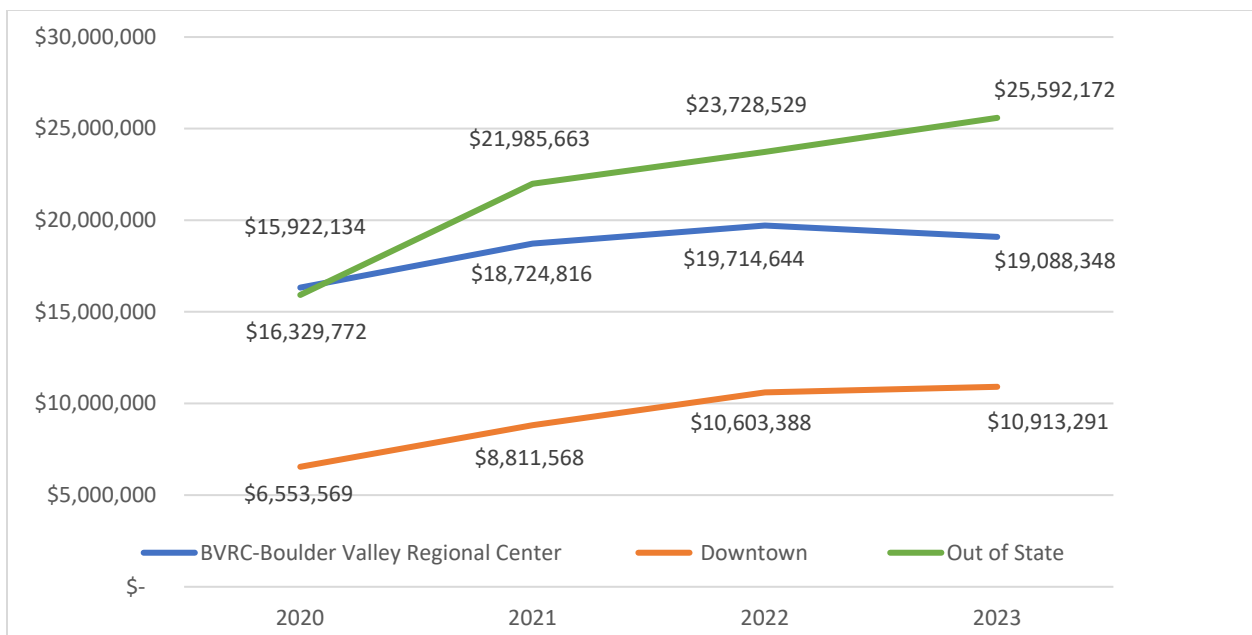
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.

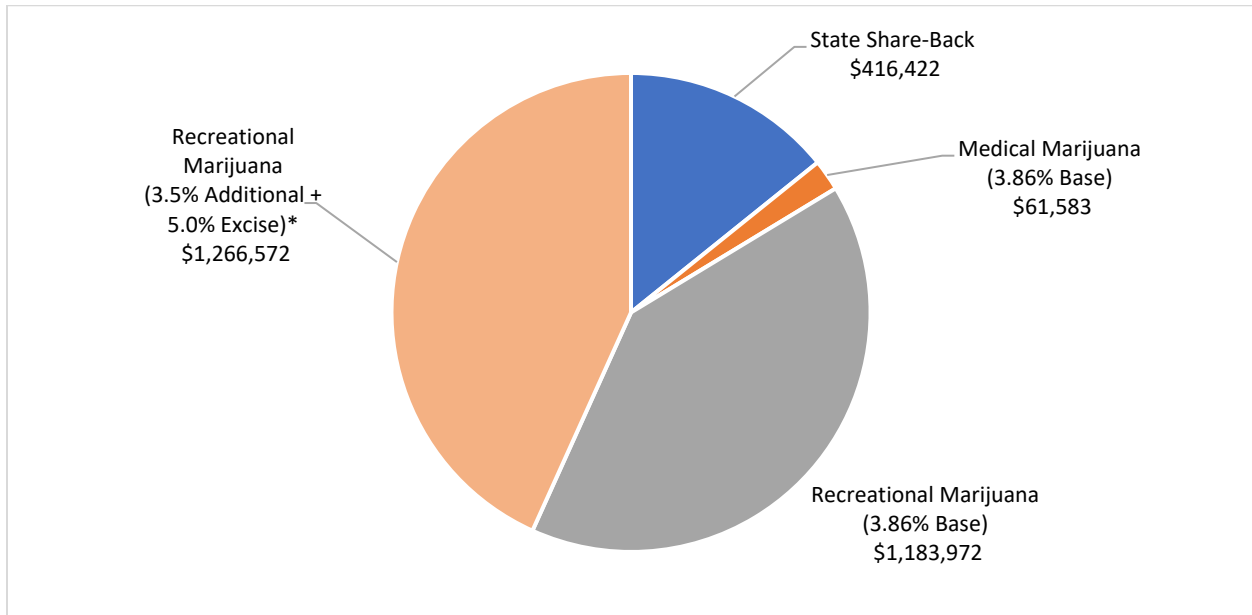


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
 Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

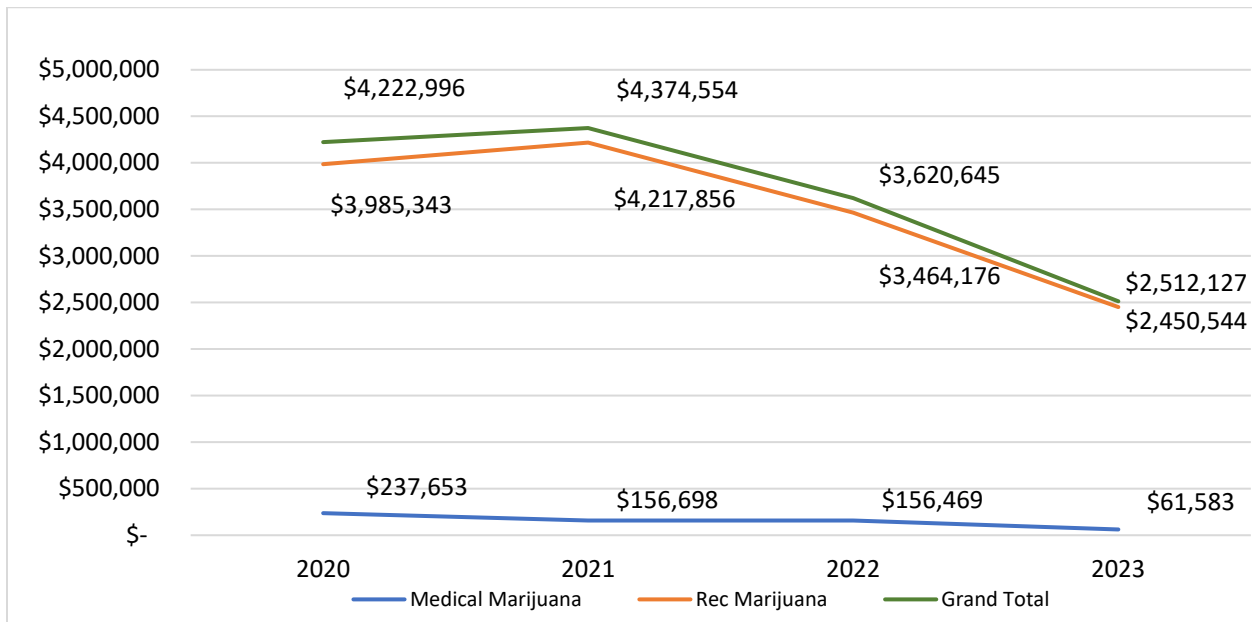
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

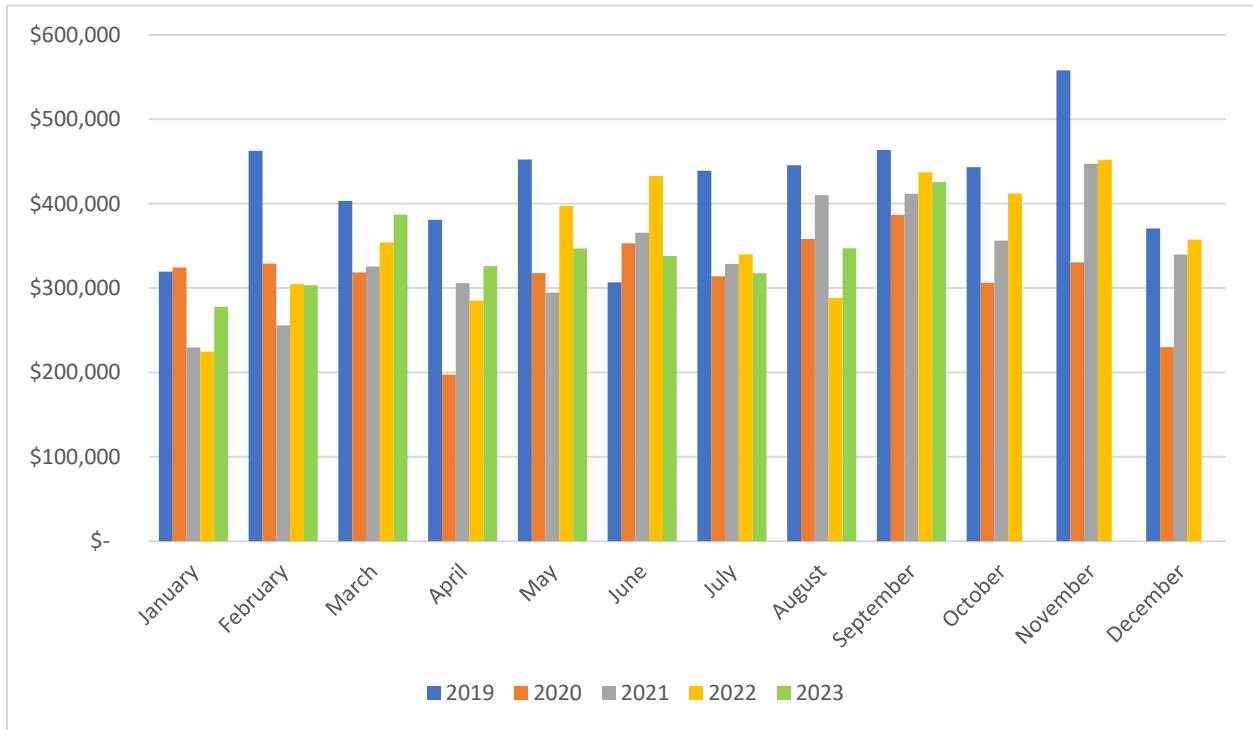


³ Rec Marijuana excludes state share back payments.

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 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	September YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$100,357,760	\$102,507,635	80.21%	2.14%	3.00%
Business Use Tax	8,835,129	8,227,213	6.44%	(6.88%)	(1.89%)
Construction Use Tax	10,295,363	12,447,701	9.74%	20.91%	28.39%
Motor Vehicle Use Tax	4,559,317	4,622,945	3.62%	1.40%	1.07%
Total Sales and Use Tax	\$124,047,568	\$127,805,493	100.00%	3.03%	4.36%

Total Net Sales/Use Tax Receipts by Industry Type	September YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$3,763,921	\$3,667,912	2.87%	(2.55%)	(1.44%)
Automotive Trade	9,346,895	9,887,113	7.74%	5.78%	5.85%
Building Material - Retail	4,469,647	4,331,463	3.39%	(3.09%)	(2.42%)
Computer Related Business Sector	10,519,999	9,345,465	7.31%	(11.16%)	(3.47%)
Construction Sales / Use Tax	11,243,531	13,441,649	10.52%	19.55%	26.56%
Consumer Electronics	3,389,490	3,069,697	2.40%	(9.43%)	(9.27%)
Eating Places	13,949,642	14,902,475	11.66%	6.83%	7.08%
Food Stores	15,484,235	15,270,729	11.95%	(1.38%)	1.55%
General Retail	25,089,216	24,259,276	18.98%	(3.31%)	(2.12%)
Home Furnishings	2,123,008	2,181,801	1.71%	2.77%	3.55%
Medical Marijuana	156,469	61,583	0.05%	(60.64%)	(56.04%)
Rec Marijuana*	2,791,946	2,237,478	1.75%	(19.86%)	(20.83%)
Transportation/Utilities	6,734,573	7,182,722	5.62%	6.65%	6.79%
All Other*	14,984,996	17,966,130	14.06%	19.89%	16.90%
Total Sales and Use Tax	\$124,047,568	\$127,805,493	100.00%	3.03%	4.36%

Total Net Sales/Use Tax Receipts by Geographic Area	September YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
29th Street	\$5,813,503	\$5,546,023	4.34%	(4.60%)	(1.53%)
Airport	575,261	463,200	0.36%	(19.48%)	(21.31%)
Basemar	2,061,766	2,139,623	1.67%	3.78%	1.04%
Boulder County	1,730,614	2,151,397	1.68%	24.31%	26.23%
Boulder Industrial	12,551,709	12,040,713	9.42%	(4.07%)	(0.90%)
BVRC-Boulder Valley Regional Center	20,622,026	19,045,001	14.90%	(7.65%)	(5.89%)
Colorado All Other	577,135	696,370	0.54%	20.66%	76.53%
County Clerk	4,559,317	4,622,945	3.62%	1.40%	1.07%
Downtown	7,360,884	7,320,897	5.73%	(0.54%)	0.05%
Downtown Extension	276,715	150,727	0.12%	(45.53%)	(35.36%)
East Downtown	755,065	722,691	0.57%	(4.29%)	0.37%
Gunbarrel Commercial	1,237,912	1,232,061	0.96%	(0.47%)	(2.10%)
Gunbarrel Industrial	3,971,713	4,867,690	3.81%	22.56%	26.73%
Metro Denver	5,041,265	5,300,648	4.15%	5.15%	1.76%
N. 28th St Commercial	5,613,511	5,610,670	4.39%	(0.05%)	0.97%
N. Broadway Annex	386,582	519,290	0.41%	34.33%	23.90%
North Broadway	1,649,335	1,586,173	1.24%	(3.83%)	(4.94%)
Out of State	24,494,560	26,116,651	20.43%	6.62%	6.84%
Pearl Street Mall	3,285,575	3,428,259	2.68%	4.34%	3.99%
Public Utilities	4,462,930	4,765,292	3.73%	6.77%	11.48%
Table Mesa	1,914,774	2,180,815	1.71%	13.89%	37.04%
The Meadows	1,065,818	1,194,155	0.93%	12.04%	9.24%
UHGD (the "hill")	1,019,639	1,052,593	0.82%	3.23%	1.26%
University of Colorado	1,518,306	4,526,998	3.54%	198.16%	174.10%
Unlicensed Receipts	549,033	440,424	0.34%	(19.78%)	(29.67%)
All Other Boulder	10,952,620	10,084,186	7.89%	(7.93%)	(1.93%)
Total Sales and Use Tax	\$124,047,568	\$127,805,493	100.00%	3.03%	4.36%

*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				
September YTD						September YTD				
2022	2023	\$ Change	YTD % Change	12 Month % Change		2022	2023	\$ Change	YTD % Change	12 Month % Change
3,746,414	3,652,139	(94,275)	(2.52%)	(1.40%)	Apparel Stores	17,506	15,773	(1,734)	(9.90%)	(9.05%)
4,733,107	5,218,898	485,790	10.26%	10.84%	Automotive Trade	4,613,788	4,668,215	54,427	1.18%	0.67%
4,438,734	4,302,820	(135,914)	(3.06%)	(2.44%)	Building Material - Retail	30,913	28,642	(2,271)	(7.35%)	0.68%
8,877,304	7,998,858	(878,445)	(9.90%)	(3.08%)	Computer Related Business Sector	1,642,695	1,346,607	(296,088)	(18.02%)	(5.55%)
796,728	903,794	107,066	13.44%	18.45%	Construction Sales / Use Tax	10,446,803	12,537,855	2,091,052	20.02%	27.27%
3,283,418	2,970,635	(312,783)	(9.53%)	(8.98%)	Consumer Electronics	106,072	99,061	(7,010)	(6.61%)	(17.05%)
13,860,607	14,855,590	994,983	7.18%	7.36%	Eating Places	89,035	46,884	(42,150)	(47.34%)	(38.84%)
15,370,827	15,158,888	(211,939)	(1.38%)	1.48%	Food Stores	113,408	111,841	(1,567)	(1.38%)	11.46%
24,255,422	23,679,036	(576,386)	(2.38%)	(2.30%)	General Retail	833,794	580,240	(253,553)	(30.41%)	2.98%
2,114,214	2,149,089	34,876	1.65%	2.73%	Home Furnishings	8,795	32,712	23,917	271.95%	214.81%
151,047	61,336	(89,711)	(59.39%)	(54.85%)	Medical Marijuana	5,422	247	(5,175)	(95.45%)	(95.07%)
2,782,967	2,227,226	(555,740)	(19.97%)	(20.74%)	Rec Marijuana	8,979	10,252	1,273	14.18%	(39.52%)
6,391,223	6,923,550	532,328	8.33%	8.58%	Transportation/Utilities	343,351	259,172	(84,179)	(24.52%)	(24.68%)
9,555,748	12,405,773	2,850,025	29.83%	25.81%	All Other	5,429,247	5,560,357	131,109	2.41%	1.47%
100,357,760	102,507,635	2,149,875	2.14%	3.00%	Total	23,689,808	25,297,859	1,608,050	6.79%	10.51%

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
September YTD						September YTD				
2022	2023	\$ Change	YTD % Change	12 Month % Change		2022	2023	\$ Change	YTD % Change	12 Month % Change
5,625,110	5,330,209	(294,901)	(5.24%)	(1.93%)	29th Street	188,394	215,814	27,421	14.55%	12.19%
275,507	206,426	(69,081)	(25.07%)	(31.68%)	Airport	299,754	256,774	(42,980)	(14.34%)	(10.78%)
2,019,738	1,944,612	(75,126)	(3.72%)	(4.24%)	Basemur	42,028	195,011	152,983	364.00%	253.37%
1,432,004	1,607,925	175,921	12.28%	11.75%	Boulder County	298,610	543,472	244,863	82.00%	105.84%
5,613,421	6,157,594	544,173	9.69%	6.89%	Boulder Industrial	6,938,288	5,883,119	(1,055,169)	(15.21%)	(7.79%)
19,714,644	19,088,348	(626,296)	(3.18%)	(2.63%)	BVRC-Boulder Valley Regional Center	907,383	-43,347	(950,730)	(104.78%)	(94.27%)
542,676	624,816	82,140	15.14%	73.62%	Colorado All Other	34,458	71,553	37,095	107.65%	114.47%
0	0	0	0.00%	0.00%	County Clerk	4,559,317	4,622,945	63,628	1.40%	1.07%
6,691,942	6,838,299	146,357	2.19%	1.74%	Downtown	668,942	482,598	(186,344)	(27.86%)	(18.36%)
56,768	36,314	(20,454)	(36.03%)	2.87%	Downtown Extension	219,946	114,413	(105,533)	(47.98%)	(45.82%)
642,297	661,807	19,510	3.04%	1.86%	East Downtown	112,767	60,884	(51,883)	(46.01%)	(10.01%)
1,232,960	1,229,995	(2,965)	(0.24%)	(2.21%)	Gunbarrel Commercial	4,952	2,066	(2,886)	(58.28%)	25.82%
2,151,823	1,693,492	(458,331)	(21.30%)	(11.53%)	Gunbarrel Industrial	1,819,890	3,174,198	1,354,307	74.42%	67.92%
4,890,539	5,112,671	222,132	4.54%	1.59%	Metro Denver	150,726	187,977	37,251	24.71%	5.91%
5,312,891	5,111,909	(200,982)	(3.78%)	(0.28%)	N. 28th St Commercial	300,620	498,761	198,141	65.91%	21%
350,831	343,249	(7,583)	(2.16%)	(1.73%)	N. Broadway Annex	35,751	176,041	140,291	392.42%	230.40%
1,493,688	1,435,357	(58,331)	(3.91%)	(3.37%)	North Broadway	155,647	150,816	(4,831)	(3.10%)	(19.63%)
23,728,529	25,592,172	1,863,643	7.85%	7.57%	Out of State	766,031	524,479	(241,552)	(31.53%)	(18.02%)
3,212,381	3,376,870	164,489	5.12%	4.44%	Pearl Street Mall	73,194	51,389	(21,805)	(29.79%)	(21.03%)
4,230,152	4,573,144	342,992	8.11%	13.25%	Public Utilities	232,778	192,148	(40,630)	(17.45%)	(18.18%)
1,903,301	2,153,052	249,751	13.12%	37.11%	Table Mesa	11,472	27,763	16,290	142.00%	30.89%
996,067	1,101,156	105,089	10.55%	5.87%	The Meadows	69,751	93,000	23,248	33.33%	75.32%
1,002,816	1,016,923	14,107	1.41%	(0.12%)	UHGD (the "hill")	16,822	35,670	18,848	112.04%	86.44%
821,561	1,245,068	423,507	51.55%	43.51%	University of Colorado	696,745	3,281,931	2,585,185	371.04%	363.59%
430,090	338,734	(91,356)	(21.24%)	(37.02%)	Unlicensed Receipts	118,943	101,690	(17,253)	(14.51%)	28.84%
5,986,022	5,687,492	(298,530)	(4.99%)	(3.36%)	All Other Boulder	4,966,598	4,396,694	(569,904)	(11.47%)	(0.12%)
100,357,760	102,507,635	2,149,875	2.14%	3.00%	Total	23,689,808	25,297,859	1,608,050	6.79%	10.51%

*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
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	10,432,914				79,467,481
	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				82,891,649
	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				74,986,887
	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				88,600,734
	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				100,357,760
	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	13,511,168				102,507,635
Change from prior year (month)		6.82%	1.62%	11.33%	-6.91%	0.73%	-2.60%	1.18%	7.79%	0.77%				
Change from prior year (YTD)		6.82%	4.30%	6.97%	3.18%	2.68%	1.61%	1.55%	2.35%	2.14%				
Business Use Tax	2018	874,373	888,081	1,353,132	961,502	953,706	1,270,112	1,010,214	795,264	2,083,440				10,189,823
	2019	871,308	955,369	1,113,030	937,269	822,969	1,319,363	855,146	843,771	1,190,617				8,908,844
	2020	654,578	1,384,693	903,331	858,280	1,167,413	982,473	1,391,419	1,876,037	1,393,446				10,611,671
	2021	1,093,683	922,423	1,358,876	806,718	1,239,084	1,283,691	755,073	810,621	1,218,931				9,489,100
	2022	801,989	796,506	1,338,778	981,745	779,030	1,336,528	782,166	743,593	1,274,793				8,835,129
	2023	923,424	711,000	1,607,058	519,560	816,509	1,218,764	804,718	677,357	948,823				8,227,213
Change from prior year (month)		15.14%	-10.74%	20.04%	-47.08%	4.81%	-8.81%	2.88%	-8.91%	-25.57%				
Change from prior year (YTD)		15.14%	2.25%	10.36%	-4.03%	-2.56%	-3.95%	-3.16%	-3.73%	-6.88%				
Construction Use Tax	2018	750,069	566,915	1,301,336	1,741,557	1,665,150	981,039	708,659	1,225,118	968,412				9,908,255
	2019	444,168	1,245,000	1,021,676	969,826	740,084	1,831,923	624,540	1,373,730	820,852				9,071,799
	2020	182,837	810,198	1,463,531	1,796,319	598,476	826,940	932,184	1,246,130	877,517				8,734,132
	2021	1,015,642	810,738	776,246	1,904,800	1,438,375	496,950	614,060	523,264	232,089				7,812,164
	2022	1,405,836	1,491,714	1,289,094	935,774	1,401,158	660,378	985,181	1,333,611	792,617				10,295,363
	2023	1,528,238	1,835,363	848,775	1,174,702	1,021,741	1,460,855	329,252	3,542,213	706,563				12,447,701
Change from prior year (month)		8.71%	23.04%	-34.16%	25.53%	-27.08%	121.22%	-66.58%	165.61%	-10.86%				
Change from prior year (YTD)		8.71%	16.08%	0.61%	5.17%	-1.76%	9.55%	0.36%	23.56%	20.91%				
Motor Vehicle Use Tax	2018	415,636	406,364	399,123	340,273	347,263	358,111	407,339	402,144	382,032				3,458,286
	2019	558,802	409,378	368,653	388,198	404,479	389,684	455,583	383,176	399,044				3,756,995
	2020	459,561	416,162	277,748	201,463	168,903	488,303	573,427	517,475	553,792				3,656,833
	2021	553,658	539,761	477,063	525,328	471,703	690,328	496,594	547,024	505,054				4,806,513
	2022	489,417	405,726	646,263	552,449	486,108	464,149	504,835	589,108	421,262				4,559,317
	2023	534,029	425,121	500,637	588,954	582,153	539,823	403,870	1,048,359	0				4,622,945
Change from prior year (month)		9.12%	4.78%	-22.53%	6.61%	19.76%	16.30%	-20.00%	77.96%	-100.00%				
Change from prior year (YTD)		9.12%	7.15%	-5.30%	-2.15%	1.97%	4.16%	0.72%	11.72%	1.40%				
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	13,866,798				103,023,845
	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				104,629,287
	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	13,201,594				97,989,522
	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				110,708,511
	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				124,047,568
	2023	13,231,820	12,127,595	15,621,826	12,748,830	13,106,683	16,147,944	12,256,544	17,397,698	15,166,555				127,805,493
Change from prior year (month)		7.67%	3.62%	6.63%	-7.03%	-1.27%	2.63%	-4.74%	24.98%	-4.59%				
Change from prior year (YTD)		7.67%	5.69%	6.05%	2.62%	1.84%	1.99%	1.07%	4.15%	3.03%				