



City of Boulder Finance

REVENUE REPORT

October 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 November 2023, and is largely attributed to economic activity through the month of October. 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	October YTD				
	2022	2023	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$109,684,994	\$111,663,885	1,978,891	1.80%	2.66%
Rec MJ Additional 3.5%*	1,466,549	1,172,328	(294,221)	(20.06%)	(23.15%)
Business Use Tax	9,570,727	8,170,670	(1,400,057)	(14.63%)	(11.79%)
Construction Use Tax	11,495,511	14,356,082	2,860,571	24.88%	26.56%
Motor Vehicle Use Tax	5,195,814	5,254,845	59,031	1.14%	(1.09%)
Total Sales & Use Tax based on current economic activity	\$137,413,595	\$140,617,810	\$3,204,215	2.33%	2.97%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	197,698	1,535,491	1,337,793	676.69%	1210.65%
Use Tax Audit Revenue	326,554	1,495,519	1,168,965	357.97%	764.47%
Total Sales and Use Tax	\$137,937,847	\$143,648,819	\$5,710,973	4.14%	4.60%

* 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 October 2022 report.

Other Tax Revenues

Miscellaneous Tax Statistics	October YTD				
	2022	2023	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$7,963,495	\$8,346,719	\$383,224	4.81%	3.84%
Admissions Tax	565,810	971,214	405,404	71.65%	61.85%
Disposable Bag Fee	183,179	172,761	(10,418)	(5.69%)	(2.36%)
Electronic Smoking Device Tax	627,850	552,191	(75,659)	(12.05%)	(7.75%)
Food Service Tax	619,297	696,055	76,758	12.39%	10.93%
Rec Marijuana Excise Tax	714,115	225,617	(488,498)	(68.41%)	(69.16%)
Short-Term Rental Tax	1,195,577	1,767,309	571,733	47.82%	43.44%
Sugar Sweetened Beverage Tax	3,501,711	3,468,378	(33,333)	(0.95%)	(0.25%)
Trash Tax	1,326,276	1,316,928	(9,348)	(0.70%)	0.96%

Revenue Trends and Changes

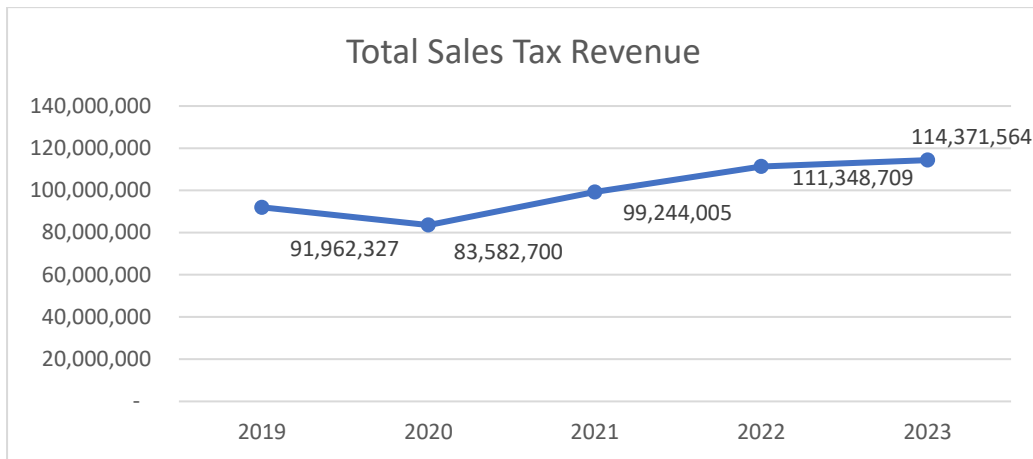
Overview

Year-to-date sales and use tax based upon current economic activity increased from YTD October 2022 by \$3,204,215 or 2.3%.

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 October 2022 by \$5,710,973 or 4.1%.

Sales Tax

YTD October 2023 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$3,022,855 (or 2.7%) when compared to YTD October 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 October of 3.4% slightly exceeded the Consumer Price Index (CPI) for All Urban Consumers of 3.2%¹.

Year-to-Date performance for Sales Tax by industry follows prior months' trends with the gains coming from six business sectors: Apparel Stores (up 8.2%) Automotive Trade (up 12.3%), Construction (up 42.8%), Eating Places (up 7.4%), Transportation/Utilities (up 9.2%), and All Other (up 39.1%). The remaining eight sectors declined compared to YTD October 2022.

Other Taxes

Tourism related activity was positive in October: Short-Term Rental tax increased 47.8%, Accommodations Tax increased by 4.8%, and Admissions Tax increased by 71.7%. Food Service Tax revenues improved by 12.4%. Sugar Sweetened Beverage tax *decreased* 1.0%. Recreational Marijuana excise tax *declined* by 68.4% 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 20.1%, which is consistent with statewide trends.

¹ U.S. Bureau of Labor Statistics, November 14, 2023

Chart 1: YTD Sales and Use Tax by Fund

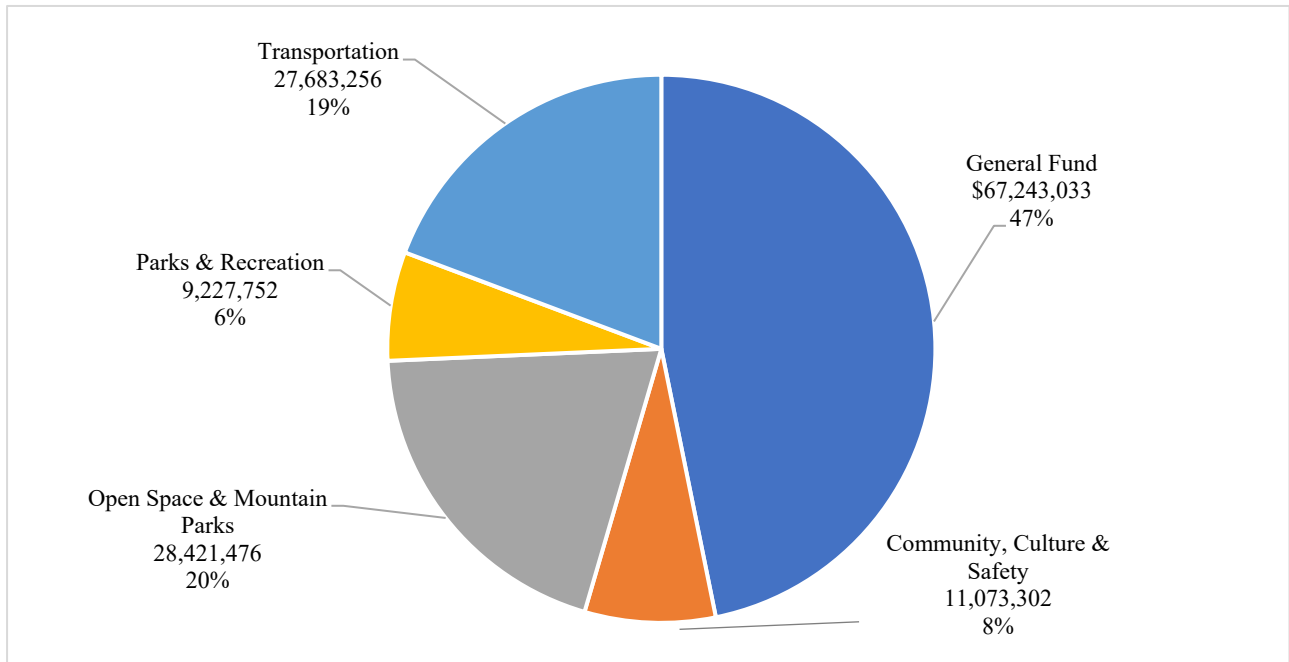
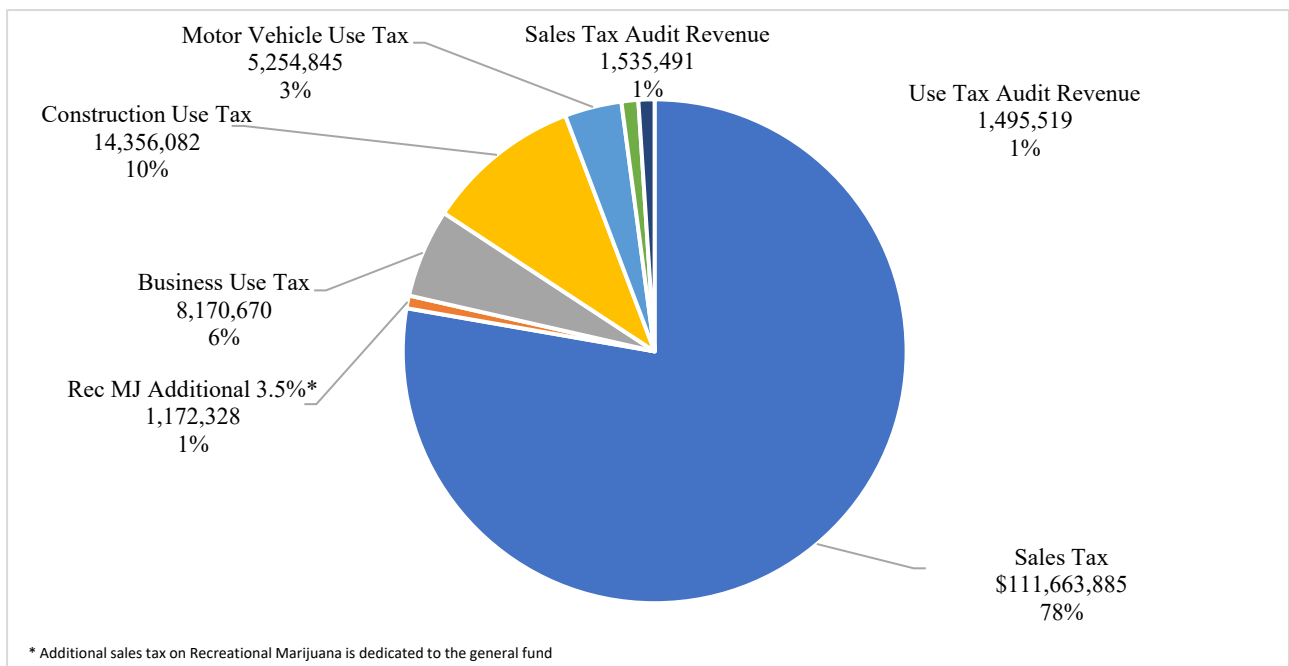


Chart 2: YTD Sales & Use Tax by Type



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. October 2023 retail sales tax revenue was up 7.9% compared to October 2022 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

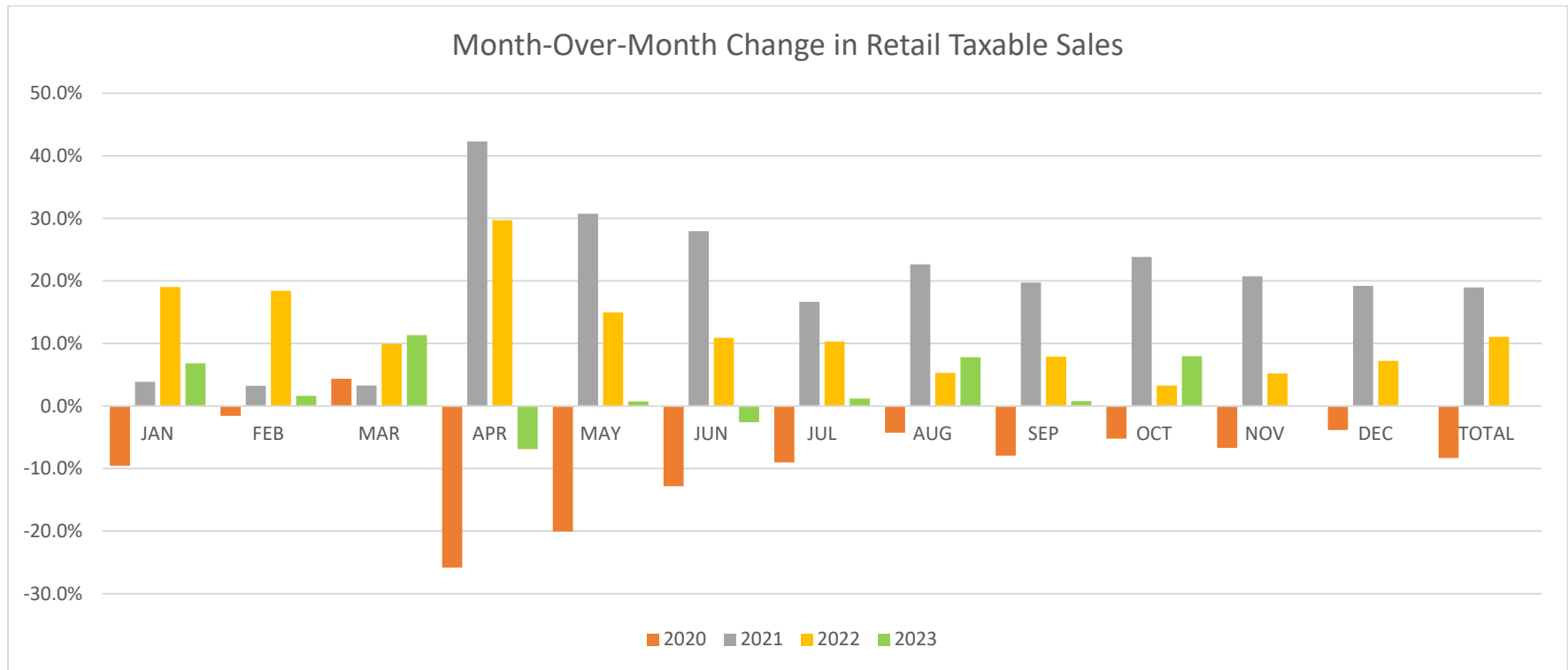


Chart 4: Sales Tax by Industry

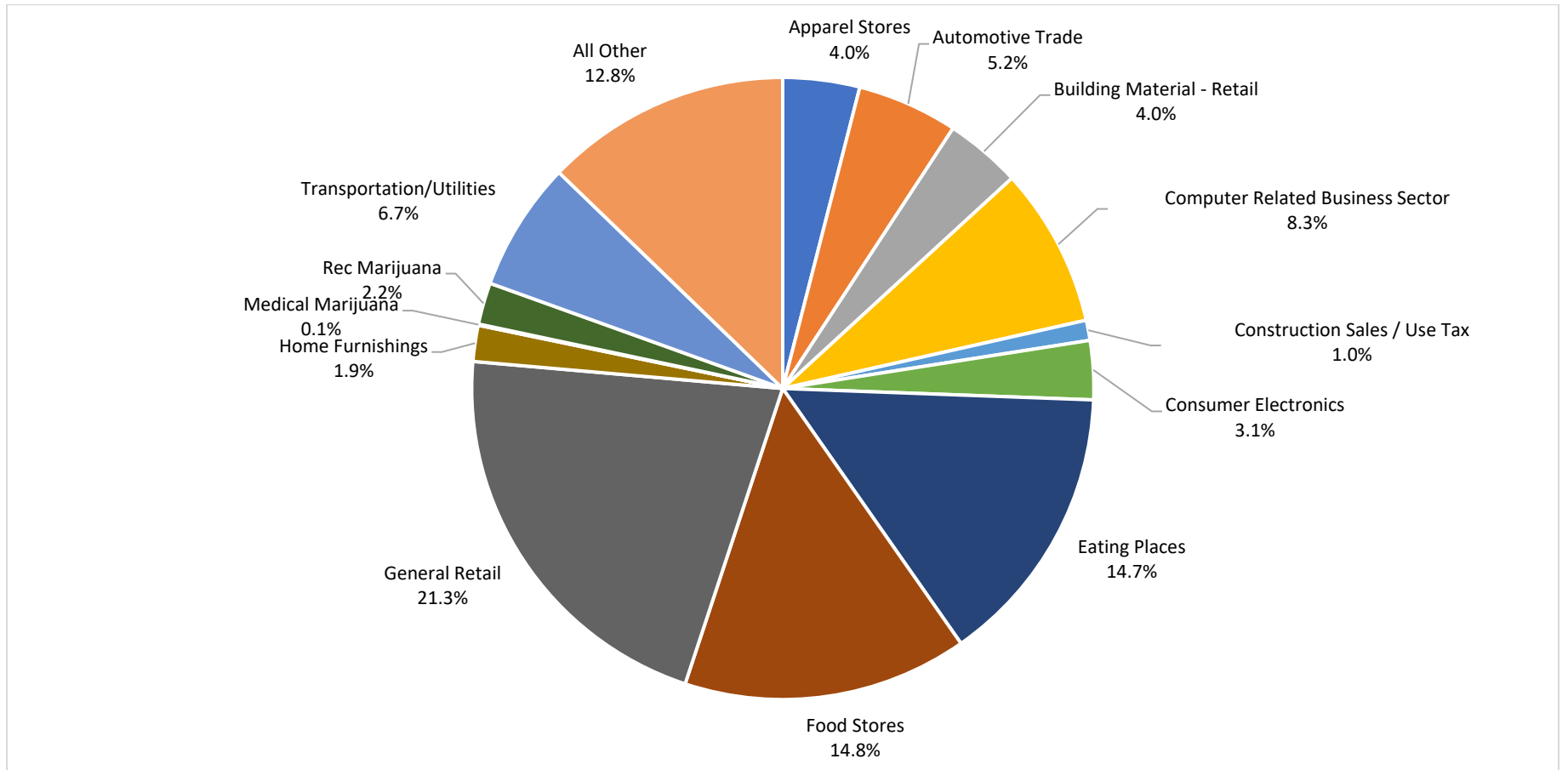
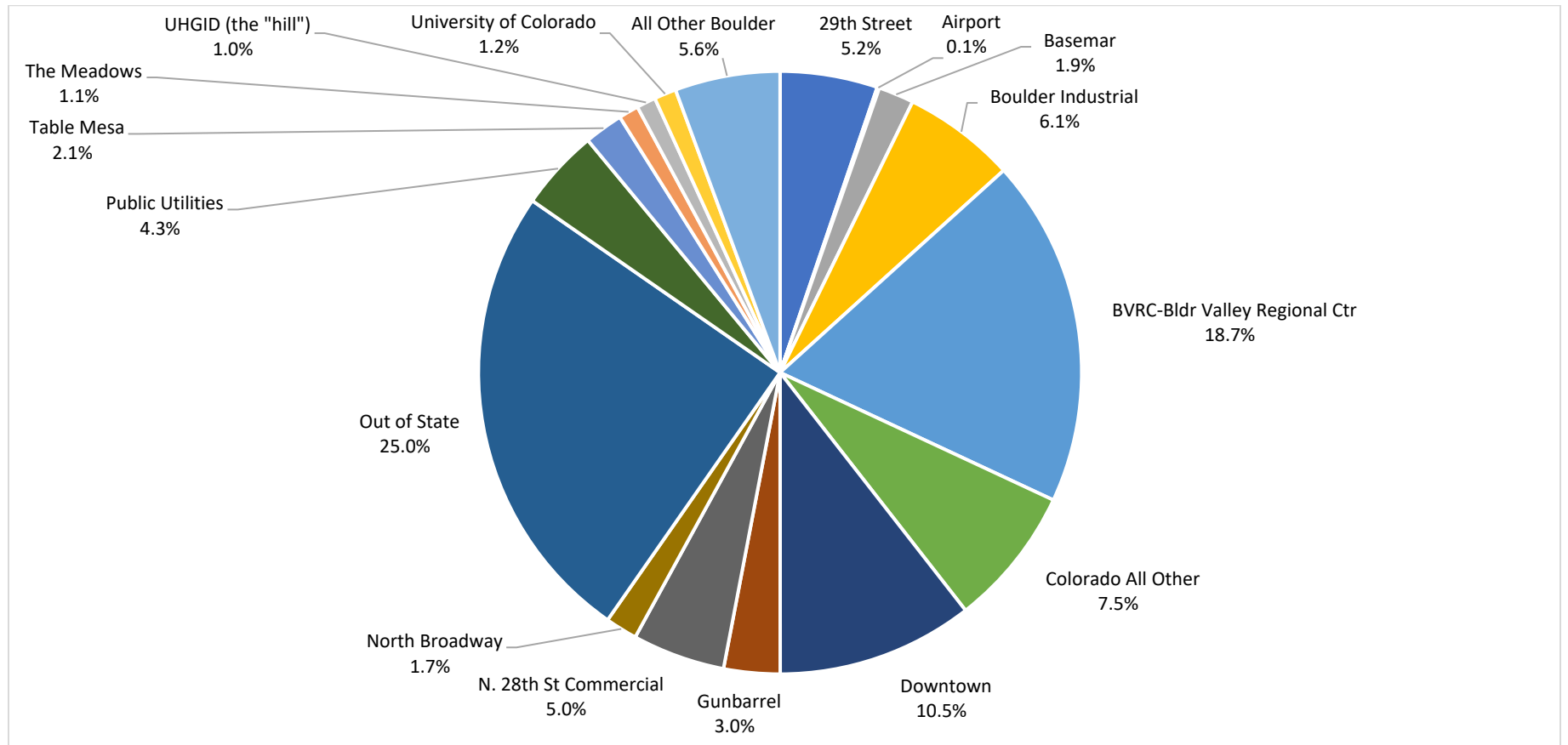


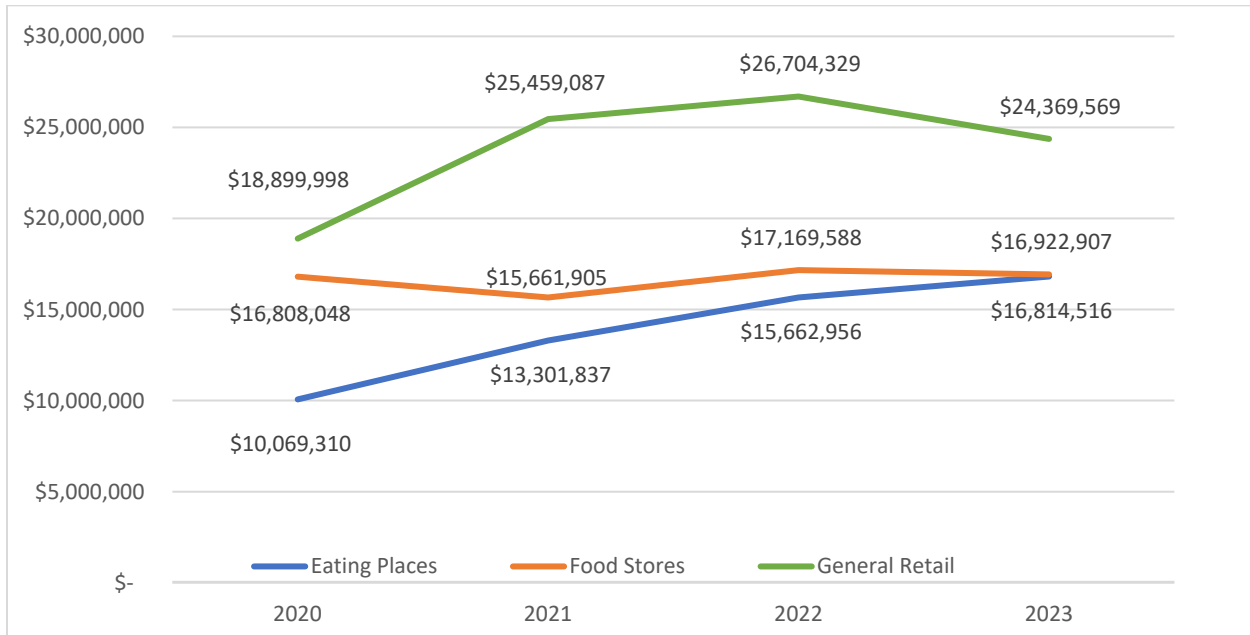
Chart 5: Sales Tax by Geographic Area²



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

Chart 6: Industry Trends – YTD Retail Sales Tax

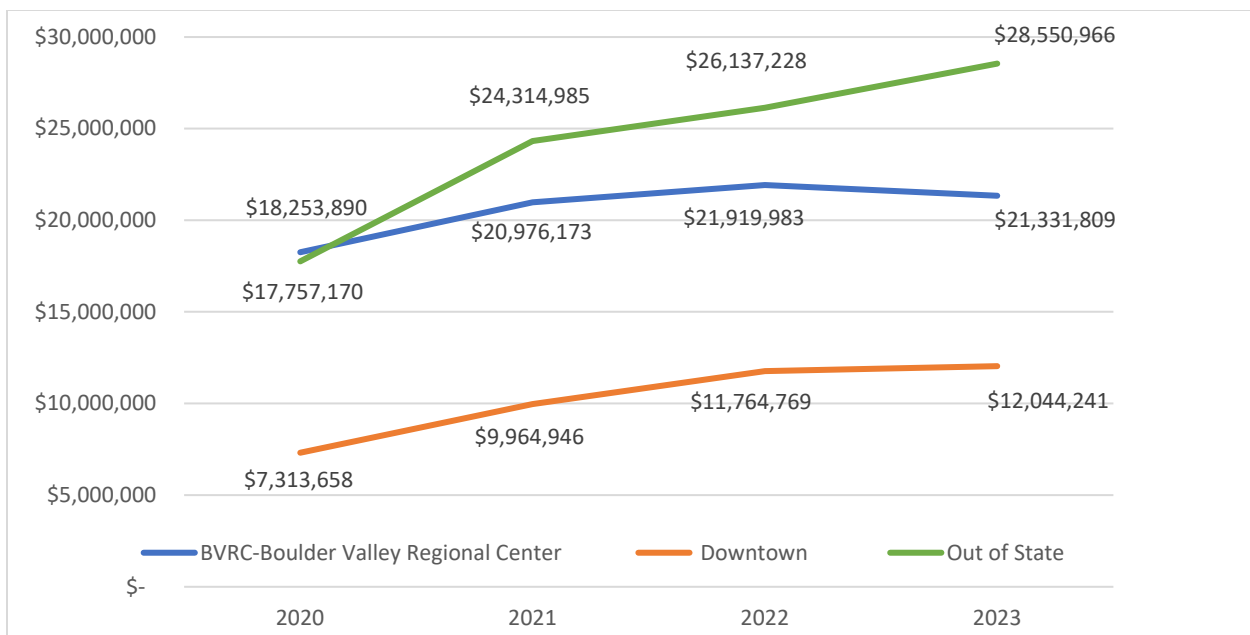
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.

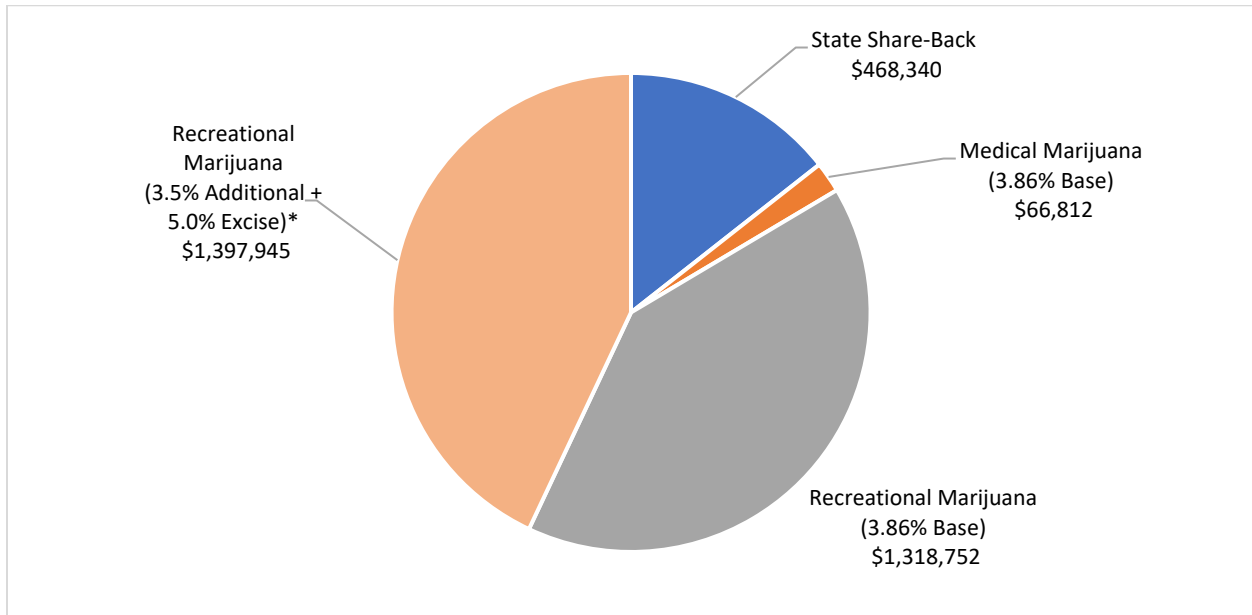


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
 Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

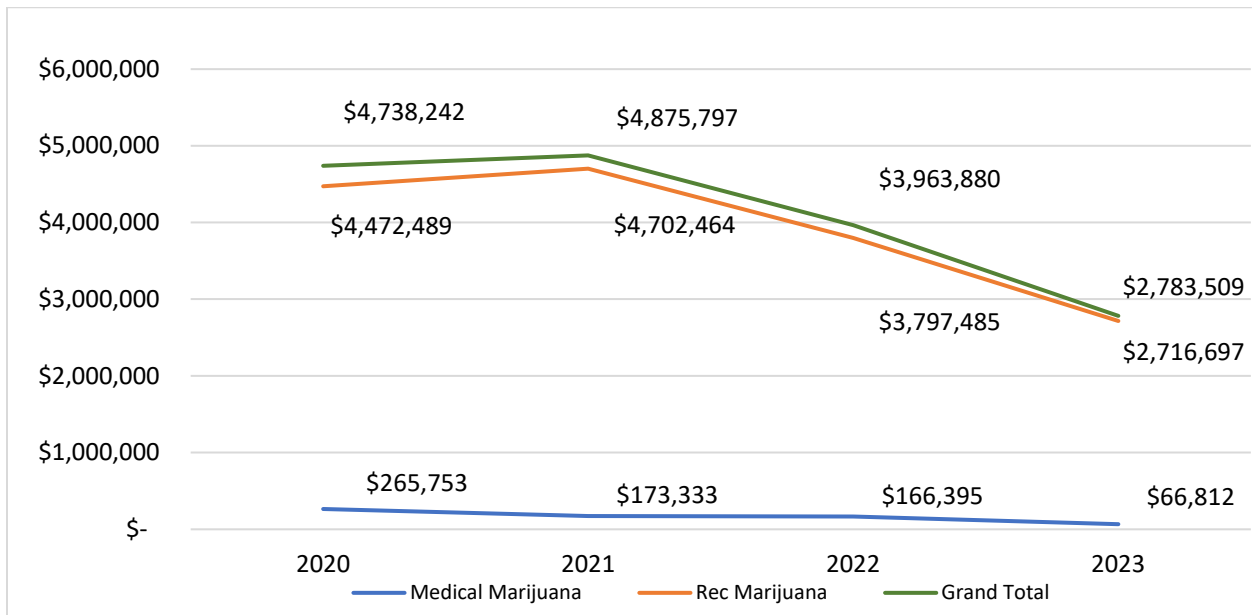
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

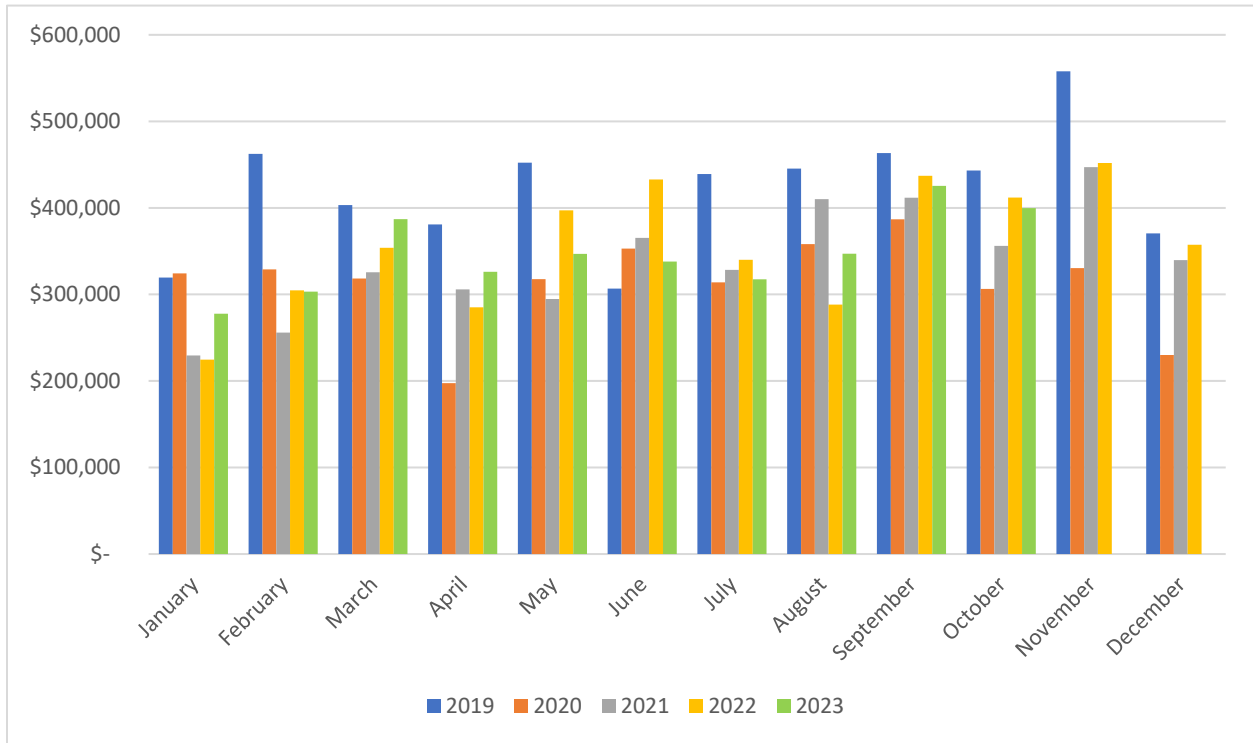


³ Rec Marijuana excludes state share back payments.

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	October YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$111,348,709	\$114,371,564	79.62%	2.71%	3.38%
Business Use Tax	9,897,814	9,666,329	6.73%	(2.34%)	(1.11%)
Construction Use Tax	11,495,511	14,356,082	9.99%	24.88%	26.56%
Motor Vehicle Use Tax	5,195,814	5,254,845	3.66%	1.14%	(1.09%)
Total Sales and Use Tax	\$137,937,847	\$143,648,819	100.00%	4.14%	4.60%

Total Net Sales/Use Tax Receipts by Industry Type	October YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$4,234,285	\$4,578,985	3.19%	8.14%	7.37%
Automotive Trade	10,582,404	11,299,039	7.87%	6.77%	5.53%
Building Material - Retail	4,957,766	4,562,308	3.18%	(7.98%)	(6.72%)
Computer Related Business Sector	11,534,081	10,908,359	7.59%	(5.42%)	(1.41%)
Construction Sales / Use Tax	12,500,376	15,667,191	10.91%	25.33%	27.29%
Consumer Electronics	3,796,495	4,263,568	2.97%	12.30%	8.05%
Eating Places	15,756,435	16,894,297	11.76%	7.22%	7.27%
Food Stores	17,297,488	17,041,532	11.86%	(1.48%)	0.41%
General Retail	27,849,846	24,797,625	17.26%	(10.96%)	(9.31%)
Home Furnishings	2,344,487	2,152,477	1.50%	(8.19%)	(6.56%)
Medical Marijuana	166,395	66,812	0.05%	(59.85%)	(56.91%)
Rec Marijuana*	3,083,370	2,491,080	1.73%	(19.21%)	(20.53%)
Transportation/Utilities	7,408,307	7,971,491	5.55%	7.60%	7.97%
All Other*	16,426,111	20,954,056	14.59%	27.57%	25.76%
Total Sales and Use Tax	\$137,937,847	\$143,648,819	100.00%	4.14%	4.60%

Total Net Sales/Use Tax Receipts by Geographic Area	October YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
29th Street	\$6,457,041	\$6,192,628	4.31%	(4.09%)	(2.46%)
Airport	638,766	373,874	0.26%	(41.47%)	(43.12%)
Basemar	2,300,617	2,369,650	1.65%	3.00%	1.33%
Boulder County	1,887,253	3,439,814	2.39%	82.27%	75.19%
Boulder Industrial	13,852,538	13,855,996	9.65%	0.02%	0.88%
BVRC-Boulder Valley Regional Center	22,896,257	21,319,055	14.84%	(6.89%)	(5.86%)
Colorado All Other	604,715	758,805	0.53%	25.48%	102.81%
County Clerk	5,195,814	5,254,845	3.66%	1.14%	(1.09%)
Downtown	8,061,900	8,098,808	5.64%	0.46%	0.86%
Downtown Extension	285,739	198,008	0.14%	(30.70%)	(22.90%)
East Downtown	827,926	788,369	0.55%	(4.78%)	(0.83%)
Gunbarrel Commercial	1,375,286	1,371,271	0.95%	(0.29%)	(2.20%)
Gunbarrel Industrial	4,845,211	5,553,113	3.87%	14.61%	14.62%
Metro Denver	5,428,066	5,911,819	4.12%	8.91%	4.52%
N. 28th St Commercial	6,241,392	6,195,629	4.31%	(0.73%)	0.40%
N. Broadway Annex	421,478	552,114	0.38%	30.99%	24.69%
North Broadway	1,822,990	1,761,673	1.23%	(3.36%)	(3.63%)
Out of State	26,998,482	29,093,867	20.25%	7.76%	7.73%
Pearl Street Mall	3,685,732	3,859,853	2.69%	4.72%	4.38%
Public Utilities	4,930,468	5,183,793	3.61%	5.14%	9.56%
Table Mesa	2,151,127	2,414,927	1.68%	12.26%	28.22%
The Meadows	1,183,473	1,318,563	0.92%	11.41%	9.90%
UHGD (the "hill")	1,159,849	1,213,143	0.84%	4.59%	3.83%
University of Colorado	1,615,849	4,672,103	3.25%	189.14%	173.98%
Unlicensed Receipts	653,686	506,207	0.35%	(22.56%)	(22.58%)
All Other Boulder	12,416,190	11,390,894	7.93%	(8.26%)	(5.78%)
Total Sales and Use Tax	\$137,937,847	\$143,648,819	100.00%	4.14%	4.60%

*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				
October YTD						October YTD				
2022	2023	\$ Change	YTD % Change	12 Month % Change		2022	2023	\$ Change	YTD % Change	12 Month % Change
4,215,535	4,561,570	346,036	8.21%	7.45%	Apparel Stores	18,751	17,414	(1,336)	(7.13%)	(8.97%)
5,328,177	5,984,485	656,308	12.32%	11.95%	Automotive Trade	5,254,227	5,314,554	60,327	1.15%	(1.10%)
4,924,594	4,529,448	(395,147)	(8.02%)	(6.80%)	Building Material - Retail	33,172	32,860	(311)	(0.94%)	4.47%
9,694,990	9,487,177	(207,813)	(2.14%)	0.87%	Computer Related Business Sector	1,839,091	1,421,182	(417,909)	(22.72%)	(13.30%)
837,697	1,196,603	358,906	42.84%	47.85%	Construction Sales / Use Tax	11,662,679	14,470,588	2,807,909	24.08%	25.65%
3,686,397	3,502,003	(184,395)	(5.00%)	(5.37%)	Consumer Electronics	110,098	761,565	651,467	591.72%	358.86%
15,662,956	16,814,516	1,151,560	7.35%	7.38%	Eating Places	93,479	79,781	(13,698)	(14.65%)	(11.89%)
17,169,588	16,922,907	(246,680)	(1.44%)	0.37%	Food Stores	127,900	118,625	(9,276)	(7.25%)	6.57%
26,704,329	24,369,569	(2,334,760)	(8.74%)	(7.68%)	General Retail	1,145,517	428,056	(717,462)	(62.63%)	(46.45%)
2,334,706	2,143,579	(191,127)	(8.19%)	(6.53%)	Home Furnishings	9,781	8,899	(883)	(9.02%)	(14.76%)
160,959	66,565	(94,394)	(58.64%)	(55.71%)	Medical Marijuana	5,436	247	(5,189)	(95.46%)	(95.22%)
3,073,220	2,479,045	(594,175)	(19.33%)	(20.57%)	Rec Marijuana	10,150	12,035	1,884	18.57%	(7.59%)
7,040,381	7,689,431	649,050	9.22%	9.69%	Transportation/Utilities	367,926	282,060	(85,866)	(23.34%)	(23.16%)
10,515,181	14,624,666	4,109,485	39.08%	37.77%	All Other	5,910,931	6,329,391	418,460	7.08%	5.31%
111,348,709	114,371,564	3,022,855	2.71%	3.38%	Total	26,589,138	29,277,256	2,688,117	10.11%	9.93%

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
October YTD						October YTD				
2022	2023	\$ Change	YTD % Change	12 Month % Change		2022	2023	\$ Change	YTD % Change	12 Month % Change
6,265,161	5,970,518	(294,642)	(4.70%)	(2.93%)	29th Street	191,880	222,110	30,229	15.75%	13.92%
295,009	138,250	(156,760)	(53.14%)	(52.78%)	Airport	343,757	235,625	(108,132)	(31.46%)	(34.60%)
2,257,846	2,173,300	(84,546)	(3.74%)	(4.02%)	Basemar	42,771	196,350	153,579	359.07%	257.16%
1,563,266	1,779,091	215,825	13.81%	13.69%	Boulder County	323,987	1,660,723	1,336,737	412.59%	394.20%
6,237,647	6,921,159	683,511	10.96%	8.98%	Boulder Industrial	7,614,890	6,934,837	(680,053)	(8.93%)	(6.07%)
21,919,983	21,331,809	(588,174)	(2.68%)	(2.32%)	BVRC-Boulder Valley Regional Center	976,274	-12,754	(989,027)	(101.31%)	(98.16%)
569,662	676,255	106,593	18.71%	99.45%	Colorado All Other	35,053	82,550	47,497	135.50%	142.08%
0	0	0	0.00%	0.00%	County Clerk	5,195,814	5,254,845	59,031	1.14%	(1.09%)
7,380,408	7,471,967	91,559	1.24%	1.17%	Downtown	681,492	626,841	(54,651)	(8.02%)	(2.50%)
61,147	39,609	(21,538)	(35.22%)	1.50%	Downtown Extension	224,592	158,399	(66,194)	(29.47%)	(29.42%)
711,032	724,664	13,633	1.92%	1.05%	East Downtown	116,895	63,704	(53,190)	(45.50%)	(13.63%)
1,370,285	1,369,021	(1,265)	(0.09%)	(2.32%)	Gunbarrel Commercial	5,001	2,250	(2,751)	(55.01%)	28.90%
2,553,276	2,083,443	(469,833)	(18.40%)	(17.42%)	Gunbarrel Industrial	2,291,936	3,469,670	1,177,734	51.39%	48.45%
5,261,135	5,709,216	448,082	8.52%	4.35%	Metro Denver	166,931	202,603	35,672	21.37%	8.81%
5,932,795	5,671,550	(261,246)	(4.40%)	(2.11%)	N. 28th St Commercial	308,597	524,080	215,483	69.83%	49%
385,591	375,153	(10,438)	(2.71%)	(1.34%)	N. Broadway Annex	35,887	176,960	141,073	393.10%	233.09%
1,661,367	1,596,202	(65,165)	(3.92%)	(3.41%)	North Broadway	161,624	165,471	3,847	2.38%	(5.96%)
26,137,228	28,550,966	2,413,738	9.23%	8.98%	Out of State	861,254	542,901	(318,353)	(36.96%)	(31.62%)
3,612,183	3,808,001	195,818	5.42%	4.84%	Pearl Street Mall	73,549	51,852	(21,697)	(29.50%)	(21.42%)
4,678,541	4,972,727	294,186	6.29%	11.07%	Public Utilities	251,927	211,065	(40,862)	(16.22%)	(16.44%)
2,139,000	2,386,559	247,560	11.57%	27.87%	Table Mesa	12,128	28,368	16,241	133.91%	75.13%
1,112,559	1,224,049	111,490	10.02%	6.57%	The Meadows	70,914	94,514	23,600	33.28%	74.65%
1,141,543	1,173,586	32,043	2.81%	2.36%	UHGD (the "hill")	18,306	39,556	21,250	116.08%	90.30%
918,110	1,350,337	432,227	47.08%	41.97%	University of Colorado	697,739	3,321,765	2,624,026	376.08%	368.53%
554,745	430,630	(124,115)	(22.37%)	(30.87%)	Unlicensed Receipts	98,941	75,577	(23,364)	(23.61%)	42.29%
6,629,191	6,443,501	(185,690)	(2.80%)	(1.10%)	All Other Boulder	5,786,999	4,947,393	(839,607)	(14.51%)	(11.25%)
111,348,709	114,371,564	3,022,855	2.71%	3.38%	Total	26,589,138	29,277,256	2,688,117	10.11%	9.93%

*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

	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	Taxable Sales	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	10,432,914	8,749,441			88,216,922	2,285,412,487	1047.88%	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			91,962,327	2,382,443,705	4.25%	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			83,582,700	2,165,354,929	-9.11%	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			99,244,005	2,571,088,212	18.74%	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			111,348,709	2,884,681,572	12.20%	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	13,511,168	11,863,929			114,371,564	2,962,993,879	2.71%	3.86%
Change from prior year (month)		6.82%	1.62%	11.33%	-6.91%	0.73%	-2.60%	1.18%	7.79%	0.77%	7.94%						
Change from prior year (YTD)		6.82%	4.30%	6.97%	3.18%	2.68%	1.61%	1.55%	2.35%	2.14%	2.71%						
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	1,366,458			11,556,281	299,385,505	1284.28%	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			9,999,381	259,051,327	-13.47%	3.86%
	2020	654,578	1,384,693	903,331	858,280	1,167,413	982,473	1,391,419	1,876,037	1,393,446	820,238			11,431,909	296,163,446	14.33%	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			10,267,770	266,004,404	-10.18%	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			9,897,814	256,420,039	-3.60%	3.86%
	2023	923,424	711,000	1,607,058	519,560	816,509	1,218,764	804,718	677,357	948,823	1,439,117			9,666,329	250,423,034	-2.34%	3.86%
Change from prior year (month)		15.14%	-10.74%	20.04%	-47.08%	4.81%	-8.81%	2.88%	-8.91%	-25.57%	35.42%						
Change from prior year (YTD)		15.14%	2.25%	10.36%	-4.03%	-2.56%	-3.95%	-3.16%	-3.73%	-6.88%	-2.34%						
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	1,311,886			11,220,141	290,677,228	874.32%	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			9,556,800	247,585,492	-14.82%	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			9,846,696	255,095,739	3.03%	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			8,283,510	214,598,705	-15.88%	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			11,495,511	297,811,168	38.78%	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	706,563	1,908,381			14,356,082	371,919,223	24.88%	3.86%
Change from prior year (month)		8.71%	23.04%	-34.16%	25.53%	-27.08%	121.22%	-66.58%	165.61%	-10.86%	59.01%						
Change from prior year (YTD)		8.71%	16.08%	0.61%	5.17%	-1.76%	9.55%	0.36%	23.56%	20.91%	24.88%						
Motor Vehicle Use Tax	2018	415,636	406,364	399,123	340,273	347,263	358,111	407,339	402,144	382,032	519,163			3,977,450	103,042,733	985.86%	3.86%
	2019	558,802	409,378	368,653	388,198	404,479	389,684	455,583	383,176	399,044	474,660			4,231,655	109,628,362	6.39%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	488,303	573,427	517,475	553,792	595,035			4,251,868	110,152,012	0.48%	3.86%
	2021	553,658	539,761	477,063	525,328	471,703	690,328	496,594	547,024	505,054	509,072			5,315,585	137,709,456	25.02%	3.86%
	2022	489,417	405,726	646,263	552,449	486,108	464,149	504,835	589,108	421,262	636,497			5,195,814	134,606,572	-2.25%	3.86%
	2023	534,029	425,121	500,637	588,954	582,153	539,823	403,870	488,281	560,078	631,900			5,254,845	136,135,871	1.14%	3.86%
Change from prior year (month)		9.12%	4.78%	-22.53%	6.61%	19.76%	16.30%	-20.00%	-17.12%	32.95%	-0.72%						
Change from prior year (YTD)		9.12%	7.15%	-5.30%	-2.15%	1.97%	4.16%	0.72%	-1.82%	1.40%	1.14%						
	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			114,970,793	2,978,517,953	1045.37%	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			115,750,163	2,998,708,886	0.68%	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	13,201,594	11,123,650			109,113,172	2,826,766,125	-5.73%	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			123,110,870	3,189,400,777	12.83%	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			137,937,847	3,573,519,351	12.04%	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	15,726,632	15,843,327			143,648,819	3,721,472,008	4.14%	3.86%
Change from prior year (month)		7.67%	3.62%	6.63%	-7.03%	-1.27%	2.63%	-4.74%	20.96%	-1.07%	14.06%						
Change from prior year (YTD)		7.67%	5.69%	6.05%	2.62%	1.84%	1.99%	1.07%	3.63%	3.03%	4.14%						