



City of Boulder Finance

REVENUE REPORT

November 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 December 2023, and is largely attributed to economic activity through the month of November. 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	November YTD				
	2022	2023	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$119,927,324	\$122,296,822	2,369,498	1.98%	2.66%
Rec MJ Additional 3.5%*	1,586,541	1,267,932	(318,609)	(20.08%)	(29.53%)
Business Use Tax	10,452,466	8,831,601	(1,620,865)	(15.51%)	(15.01%)
Construction Use Tax	12,007,040	16,060,776	4,053,737	33.76%	35.43%
Motor Vehicle Use Tax	5,669,225	5,840,420	171,195	3.02%	1.02%
Total Sales & Use Tax based on current economic activity	\$149,642,595	\$154,297,551	\$4,654,956	3.11%	3.37%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	207,234	1,577,905	1,370,671	661.41%	1137.94%
Use Tax Audit Revenue	428,117	1,498,428	1,070,311	250.00%	408.76%
Total Sales and Use Tax	\$150,277,946	\$157,373,884	\$7,095,938	4.72%	4.89%

* 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 November 2022 report.

Other Tax Revenues

Miscellaneous Tax Statistics	November YTD				
	2022	2023	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$8,519,106	\$8,906,016	\$386,910	4.54%	4.55%
Admissions Tax	615,216	1,019,029	403,814	65.64%	58.17%
Disposable Bag Fee	183,179	173,297	(9,882)	(5.39%)	(2.20%)
Electronic Smoking Device Tax	712,163	599,050	(113,113)	(15.88%)	(14.90%)
Food Service Tax	673,925	756,759	82,834	12.29%	12.01%
Rec Marijuana Excise Tax	733,968	243,325	(490,642)	(66.85%)	(66.14%)
Short-Term Rental Tax	1,272,518	1,845,947	573,430	45.06%	43.23%
Sugar Sweetened Beverage Tax	3,953,554	3,874,313	(79,241)	(2.00%)	(1.43%)
Trash Tax	1,330,098	1,347,825	17,727	1.33%	2.27%

Revenue Trends and Changes

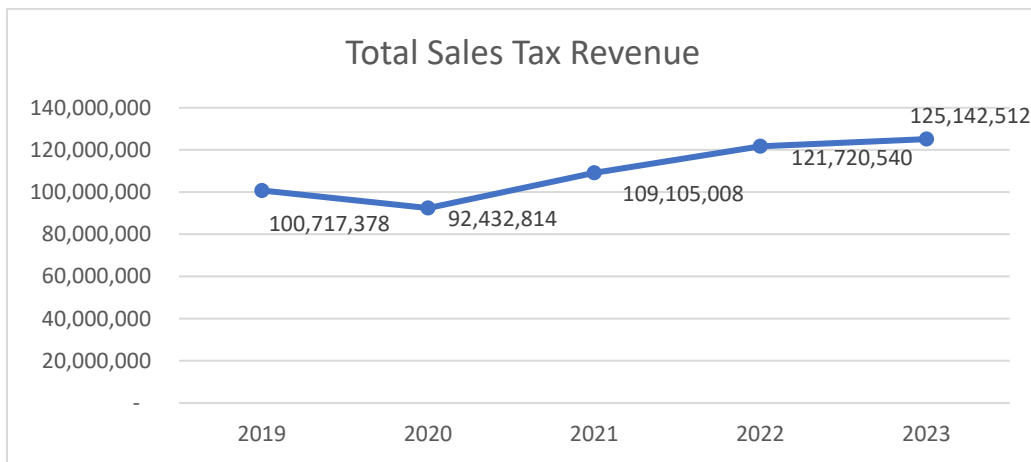
Overview

Year-to-date sales and use tax based upon current economic activity increased from YTD November 2022 by \$4,654,956 or 3.1%.

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 November 2022 by \$7,095,938 or 4.7%.

Sales Tax

YTD November 2023 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$3,421,971 (or 2.8%) when compared to YTD November 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, \$3.8 million in 2022, and \$4.6 million in 2023.



In sales tax, the rolling twelve month change for November of 3.3% slightly exceeded the Consumer Price Index (CPI) for All Urban Consumers of 3.1%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 7.8%) Automotive Trade (up 10.3%), Construction (up 43.5%), Eating Places (up 7.5%), Transportation/Utilities (up 8.2%), and All Other (up 43.8%). The remaining eight sectors declined compared to YTD November 2022.

Other Taxes

Tourism related activity was positive in November: Short-Term Rental tax increased 45.1%, Accommodations Tax increased by 4.5%, and Admissions Tax increased by 65.6%. Food Service Tax revenues improved by 12.3%. Sugar Sweetened Beverage tax *decreased* 2.0%. Recreational Marijuana excise tax *declined* by 66.8% 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, December 20, 2023

Chart 1: YTD Sales and Use Tax by Fund

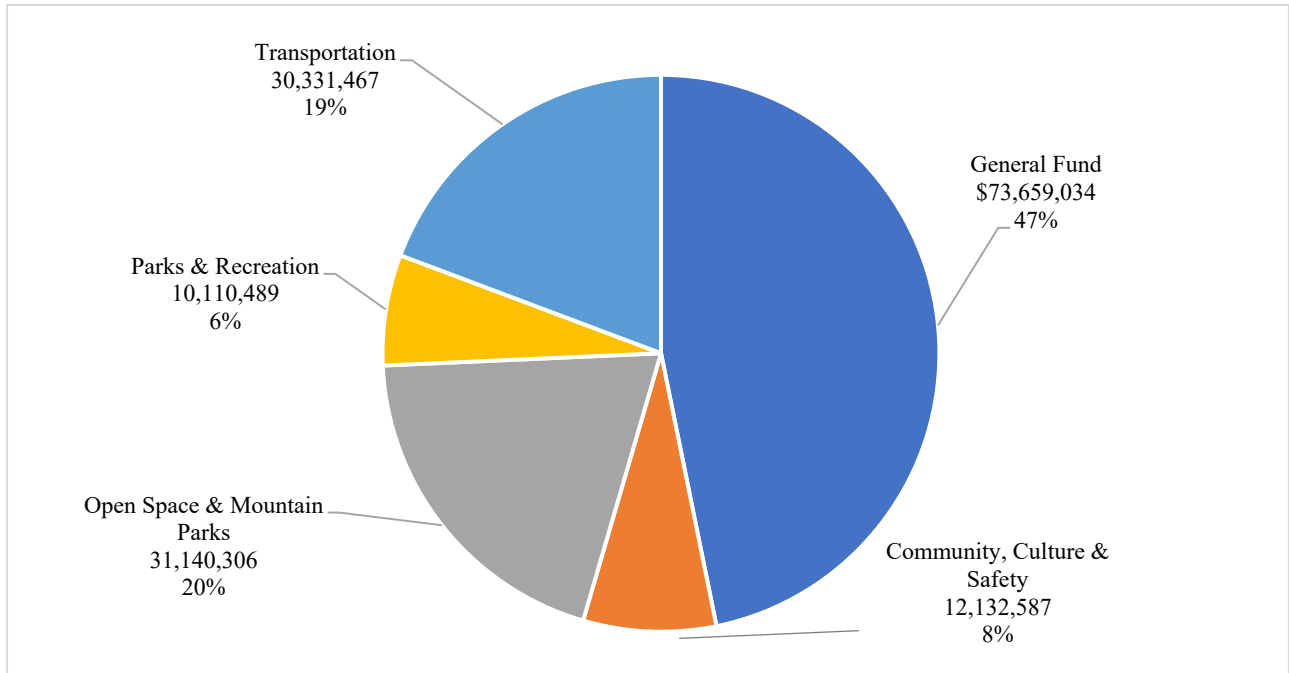
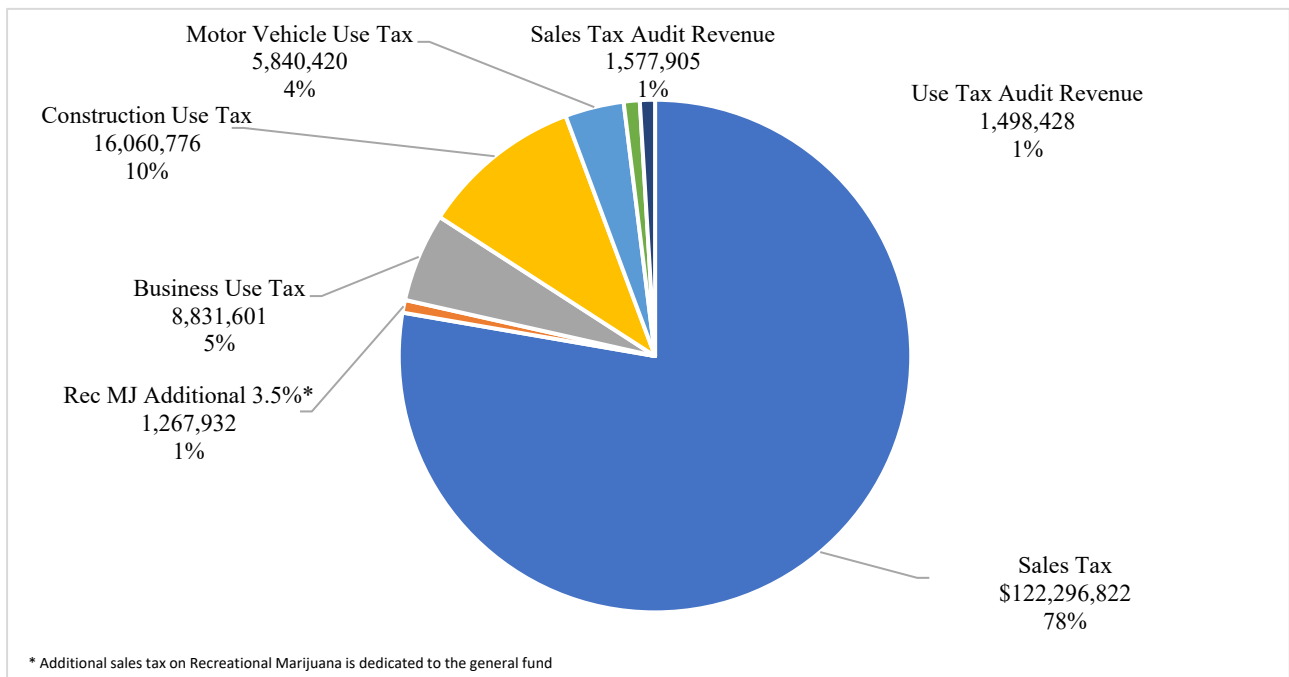


Chart 2: YTD Sales & Use Tax by Type



Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 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. November 2023 retail sales tax revenue was up **3.8%** compared to November 2022 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

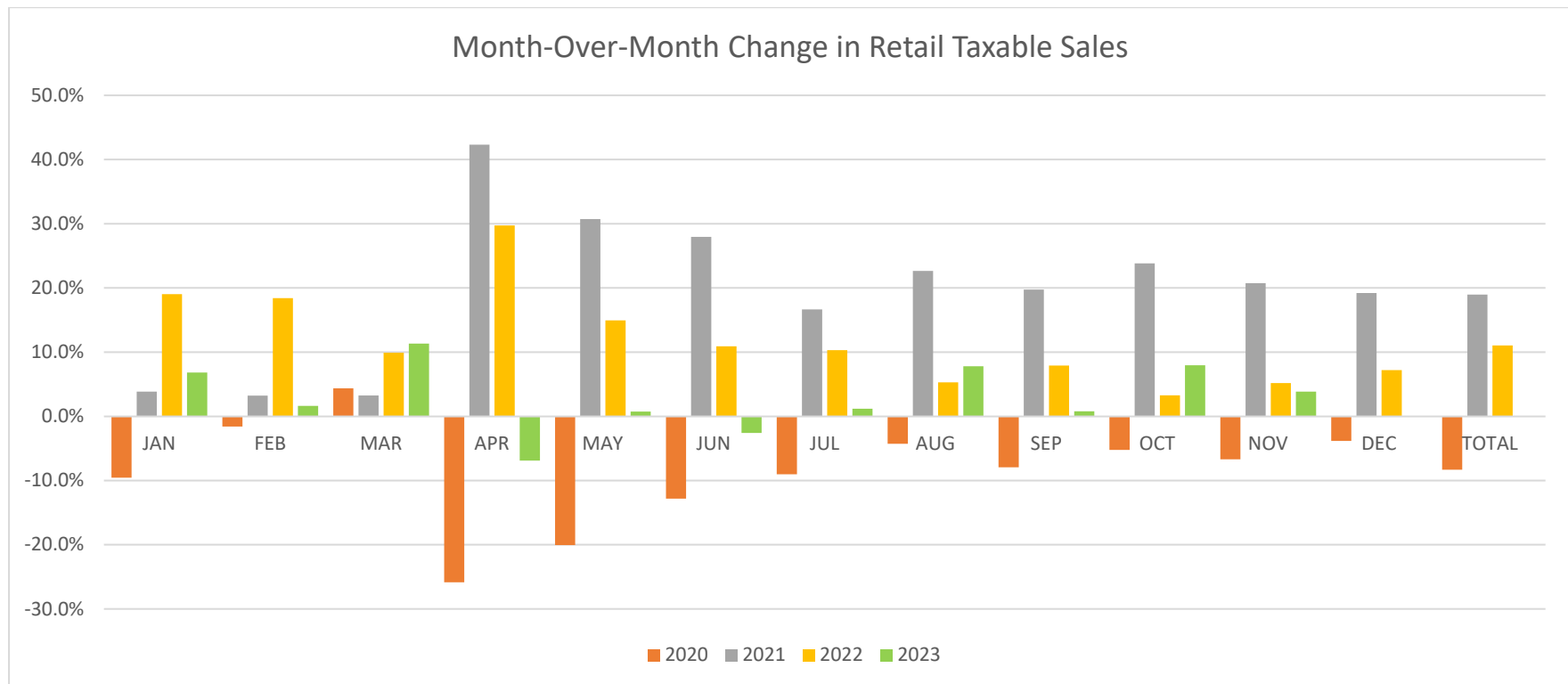


Chart 4: Sales Tax by Industry

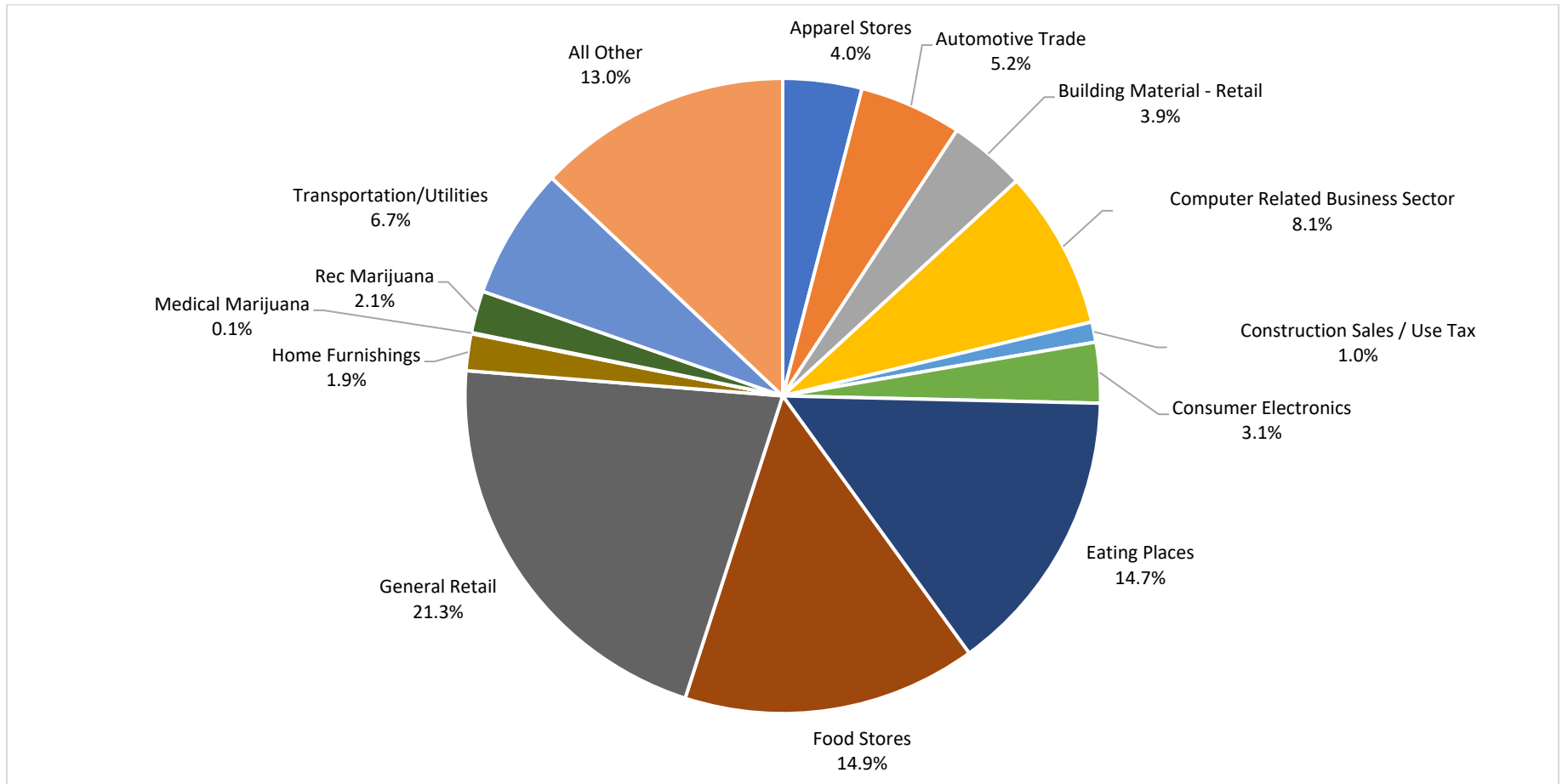
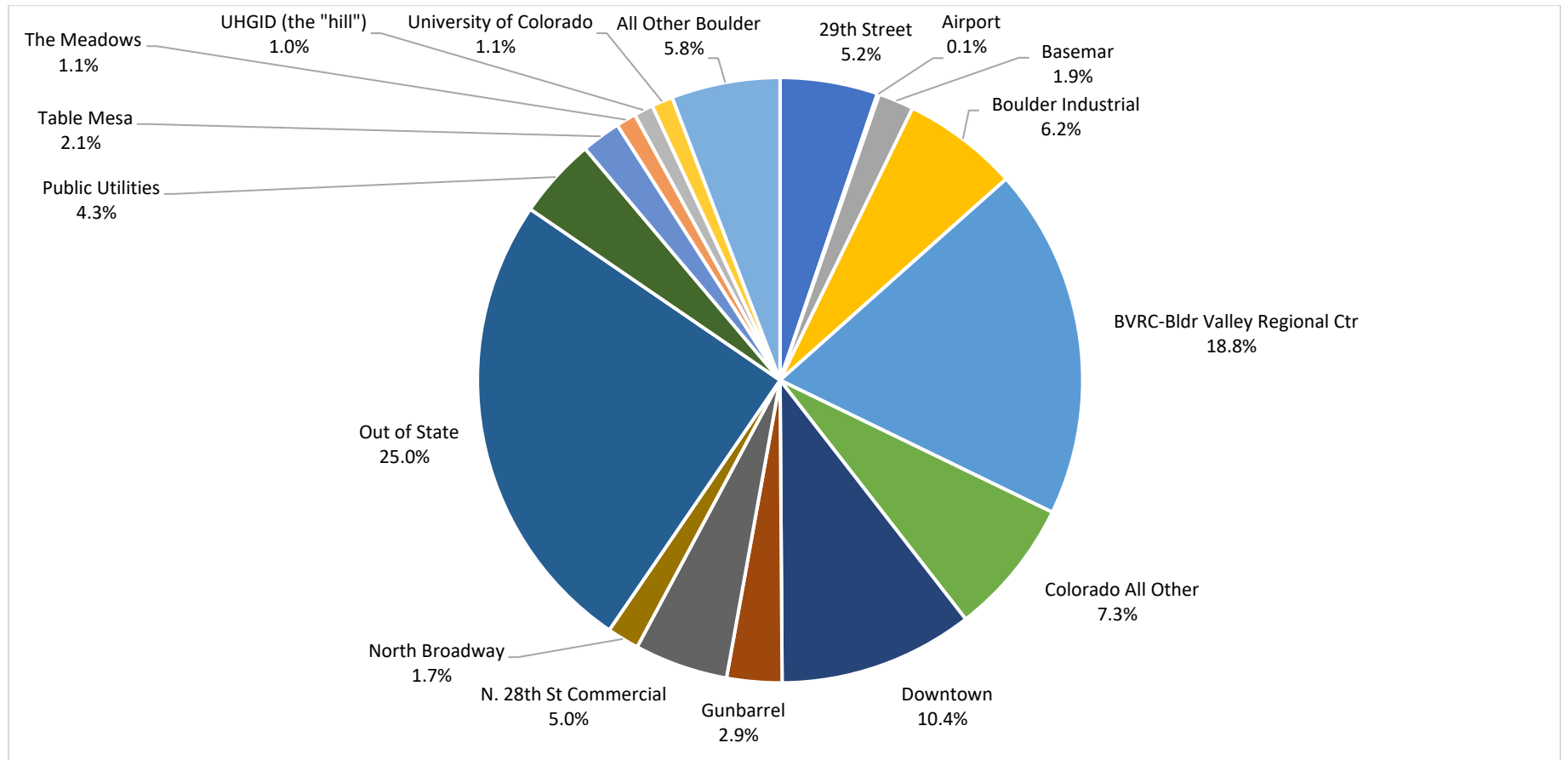


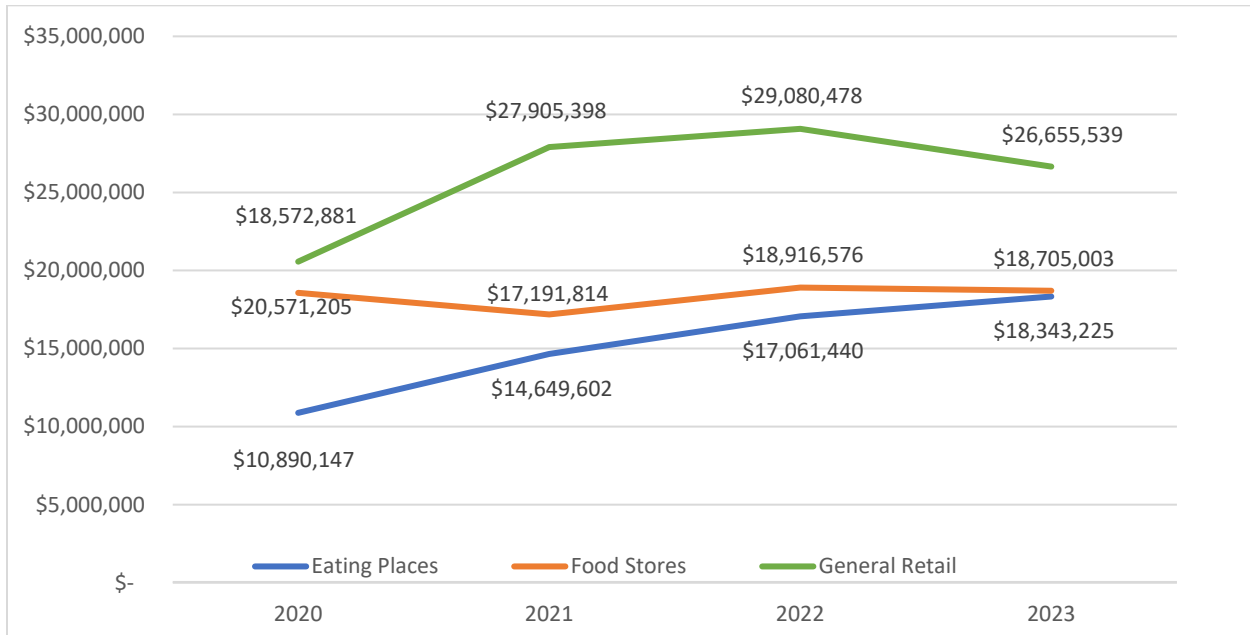
Chart 5: Sales Tax by Geographic Area²



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

Chart 6: Industry Trends – YTD Retail Sales Tax

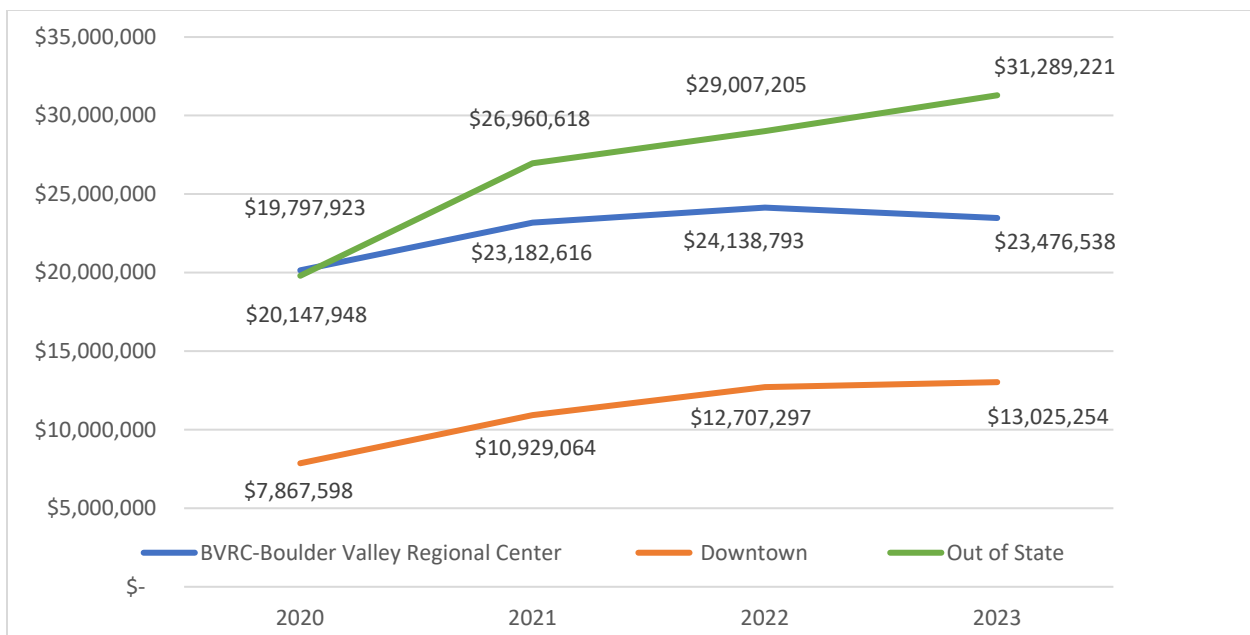
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.

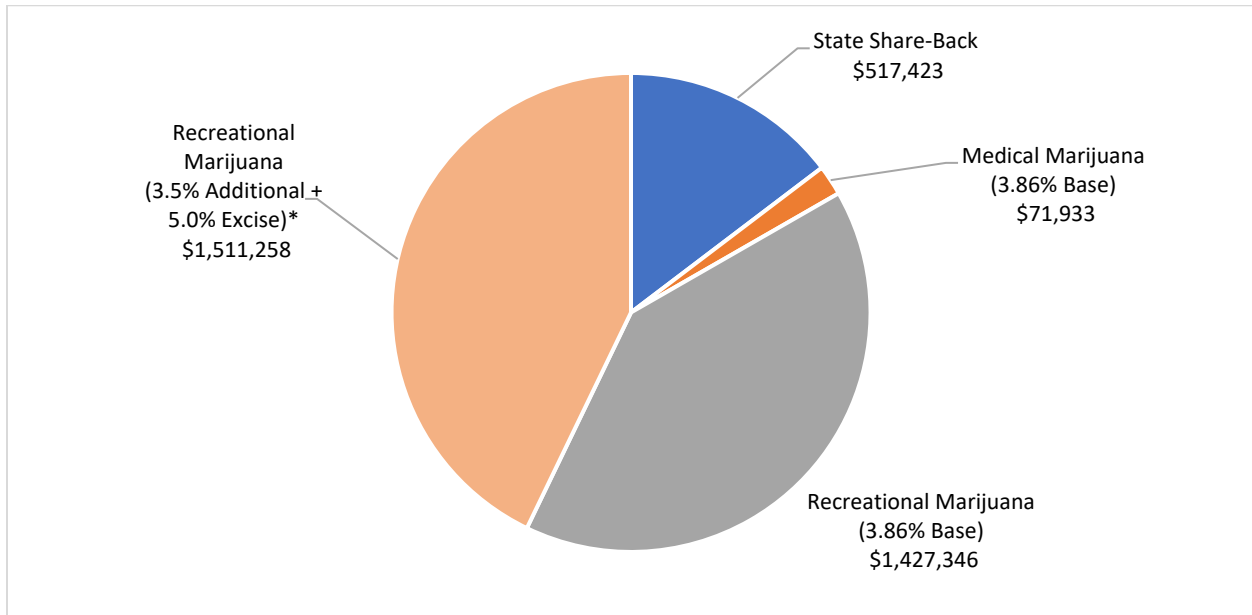


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
 Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

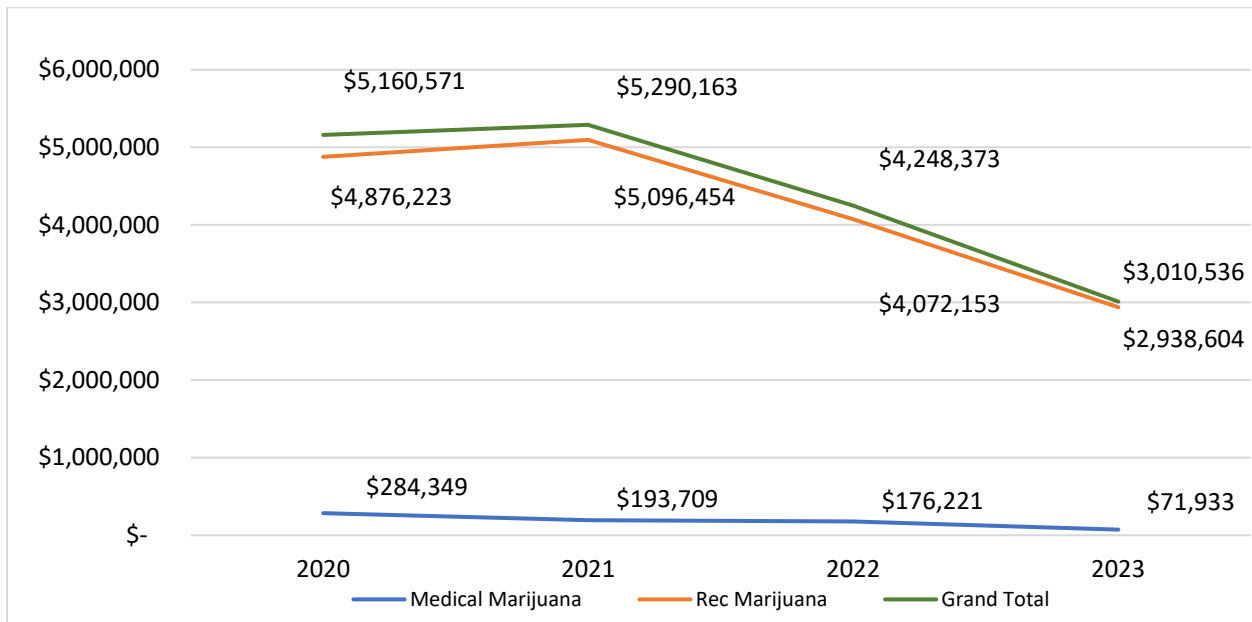
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

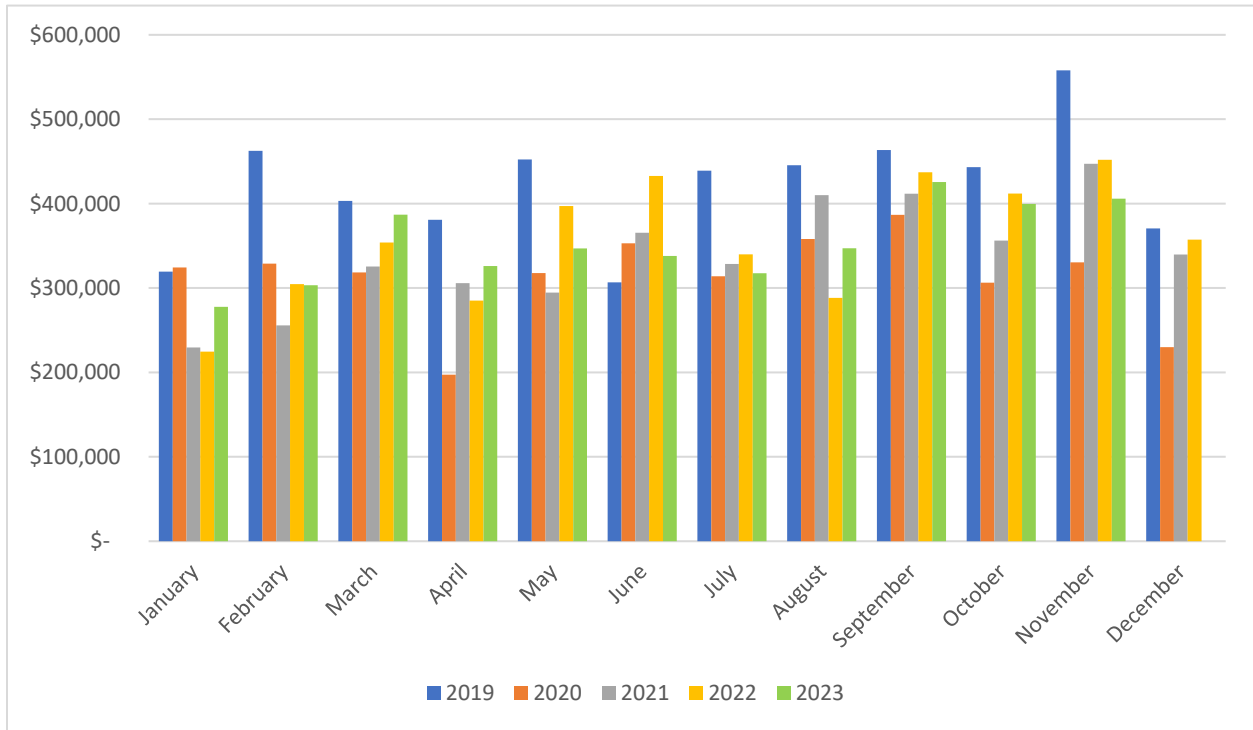


³ Rec Marijuana excludes state share back payments.

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 sold in or 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	November YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$121,720,540	\$125,142,512	79.52%	2.81%	3.28%
Business Use Tax	10,881,142	10,330,177	6.56%	(5.06%)	(5.98%)
Construction Use Tax	12,007,040	16,060,776	10.21%	33.76%	35.43%
Motor Vehicle Use Tax	5,669,225	5,840,420	3.71%	3.02%	1.02%
Total Sales and Use Tax	\$150,277,946	\$157,373,884	100.00%	4.72%	4.89%

Total Net Sales/Use Tax Receipts by Industry Type	November YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$4,675,505	\$5,036,886	3.20%	7.73%	7.03%
Automotive Trade	11,658,996	12,441,133	7.91%	6.71%	5.63%
Building Material - Retail	5,390,860	4,944,547	3.14%	(8.28%)	(7.80%)
Computer Related Business Sector	12,813,781	11,630,431	7.39%	(9.23%)	(7.85%)
Construction Sales / Use Tax	13,076,038	17,428,911	11.07%	33.29%	34.22%
Consumer Electronics	4,140,863	4,627,692	2.94%	11.76%	10.18%
Eating Places	17,158,965	18,428,055	11.71%	7.40%	7.69%
Food Stores	19,059,001	18,857,583	11.98%	(1.06%)	(0.40%)
General Retail	30,261,483	27,118,835	17.23%	(10.38%)	(9.38%)
Home Furnishings	2,565,550	2,352,547	1.49%	(8.30%)	(7.43%)
Medical Marijuana	176,221	71,933	0.05%	(59.18%)	(56.99%)
Rec Marijuana*	3,338,185	2,695,278	1.71%	(19.26%)	(21.25%)
Transportation/Utilities	8,144,314	8,692,871	5.52%	6.74%	9.08%
All Other*	17,818,184	23,047,184	14.64%	29.35%	27.84%
Total Sales and Use Tax	\$150,277,946	\$157,373,884	100.00%	4.72%	4.89%

Total Net Sales/Use Tax Receipts by Geographic Area	November YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
29th Street	\$7,000,209	\$6,757,204	4.29%	(3.47%)	(2.68%)
Airport	653,307	382,698	0.24%	(41.42%)	(41.91%)
Basemar	2,505,041	2,569,327	1.63%	2.57%	1.66%
Boulder County	2,044,114	4,227,526	2.69%	106.81%	101.16%
Boulder Industrial	15,029,332	15,052,136	9.56%	0.15%	(0.35%)
BVRC-Boulder Valley Regional Center	25,120,879	23,717,767	15.07%	(5.59%)	(5.21%)
Colorado All Other	644,802	782,939	0.50%	21.42%	23.93%
County Clerk	5,669,225	5,840,420	3.71%	3.02%	1.02%
Downtown	8,648,922	8,690,302	5.52%	0.48%	0.73%
Downtown Extension	298,774	200,515	0.13%	(32.89%)	(28.38%)
East Downtown	892,425	1,061,181	0.67%	18.91%	19.68%
Gunbarrel Commercial	1,512,261	1,510,566	0.96%	(0.11%)	0.22%
Gunbarrel Industrial	5,286,695	5,954,569	3.78%	12.63%	13.83%
Metro Denver	5,782,613	6,405,522	4.07%	10.77%	6.28%
N. 28th St Commercial	6,839,006	6,784,143	4.31%	(0.80%)	(0.22%)
N. Broadway Annex	455,303	584,851	0.37%	28.45%	23.35%
North Broadway	1,991,179	1,914,370	1.22%	(3.86%)	(4.40%)
Out of State	29,913,670	31,852,120	20.24%	6.48%	6.65%
Pearl Street Mall	4,021,403	4,207,978	2.67%	4.64%	4.64%
Public Utilities	5,409,890	5,622,933	3.57%	3.94%	8.04%
Table Mesa	2,381,952	2,631,181	1.67%	10.46%	20.66%
The Meadows	1,324,087	1,444,548	0.92%	9.10%	7.98%
UHGD (the "hill")	1,258,703	1,325,634	0.84%	5.32%	4.22%
University of Colorado	1,667,943	4,713,969	3.00%	182.62%	172.00%
Unlicensed Receipts	638,268	402,916	0.26%	(36.87%)	(39.14%)
All Other Boulder	13,287,942	12,736,569	8.09%	(4.15%)	(1.53%)
Total Sales and Use Tax	\$150,277,946	\$157,373,884	100.00%	4.72%	4.89%

*2022's numbers have been revised to correct a reporting error that understated Recreational Marijuana and overstated other categories.

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
November YTD						November YTD				
2022	2023	\$ Change	YTD % Change	12 Month % Change		2022	2023	\$ Change	YTD % Change	12 Month % Change
4,654,555	5,019,154	364,599	7.83%	7.16%	Apparel Stores	20,950	17,731	(3,218)	(15.36%)	(19.80%)
5,926,407	6,535,544	609,137	10.28%	10.03%	Automotive Trade	5,732,590	5,905,589	172,999	3.02%	1.02%
5,355,591	4,908,805	(446,786)	(8.34%)	(7.89%)	Building Material - Retail	35,269	35,742	474	1.34%	5.52%
10,725,011	10,131,542	(593,470)	(5.53%)	(4.27%)	Computer Related Business Sector	2,088,770	1,498,890	(589,880)	(28.24%)	(25.70%)
898,347	1,288,736	390,388	43.46%	34.17%	Construction Sales / Use Tax	12,177,690	16,140,175	3,962,485	32.54%	34.22%
4,025,326	3,859,153	(166,173)	(4.13%)	(4.08%)	Consumer Electronics	115,537	768,539	653,002	565.19%	459.38%
17,061,440	18,343,225	1,281,785	7.51%	7.80%	Eating Places	97,524	84,830	(12,695)	(13.02%)	(11.16%)
18,916,576	18,705,003	(211,573)	(1.12%)	(0.50%)	Food Stores	142,425	152,580	10,155	7.13%	13.06%
29,080,478	26,655,539	(2,424,939)	(8.34%)	(7.75%)	General Retail	1,181,005	463,296	(717,709)	(60.77%)	(46.41%)
2,555,103	2,342,934	(212,169)	(8.30%)	(7.44%)	Home Furnishings	10,448	9,613	(834)	(7.99%)	(3.89%)
170,770	71,686	(99,084)	(58.02%)	(55.85%)	Medical Marijuana	5,450	247	(5,204)	(95.47%)	(95.05%)
3,327,256	2,682,090	(645,166)	(19.39%)	(21.30%)	Rec Marijuana	10,930	13,188	2,259	20.67%	(4.76%)
7,747,995	8,380,268	632,273	8.16%	10.53%	Transportation/Utilities	396,319	312,602	(83,716)	(21.12%)	(18.39%)
11,275,684	16,218,833	4,943,149	43.84%	44.38%	All Other	6,542,500	6,828,351	285,850	4.37%	0.52%
121,720,540	125,142,512	3,421,971	2.81%	3.28%	Total	28,557,406	32,231,373	3,673,967	12.87%	11.81%

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
November YTD						November YTD				
2022	2023	\$ Change	YTD % Change	12 Month % Change		2022	2023	\$ Change	YTD % Change	12 Month % Change
6,796,555	6,521,439	(275,116)	(4.05%)	(3.19%)	29th Street	203,655	235,765	32,110	15.77%	15.44%
302,033	142,423	(159,610)	(52.85%)	(53.32%)	Airport	351,274	240,276	(110,999)	(31.60%)	(31.30%)
2,460,342	2,371,428	(88,913)	(3.61%)	(3.66%)	Basemar	44,700	197,898	153,199	342.73%	251.15%
1,664,273	1,947,550	283,276	17.02%	18.22%	Boulder County	379,841	2,279,977	1,900,136	500.25%	486.76%
6,846,658	7,770,660	924,003	13.50%	12.35%	Boulder Industrial	8,182,675	7,281,475	(901,199)	(11.01%)	(10.94%)
24,138,793	23,476,538	(662,255)	(2.74%)	(2.64%)	BVRC-Boulder Valley Regional Center	982,086	241,229	(740,857)	(75.44%)	(73.68%)
610,248	699,257	89,009	14.59%	17.72%	Colorado All Other	34,554	83,681	49,128	142.18%	143.19%
0	0	0	0.00%	0.00%	County Clerk	5,669,225	5,840,420	171,195	3.02%	1.02%
7,911,136	8,053,939	142,804	1.81%	2.16%	Downtown	737,787	636,363	(101,423)	(13.75%)	(13.68%)
74,096	42,117	(31,979)	(43.16%)	(24.68%)	Downtown Extension	224,678	158,399	(66,279)	(29.50%)	(29.48%)
774,737	774,565	(172)	(0.02%)	(0.88%)	East Downtown	117,688	286,616	168,928	143.54%	161.03%
1,507,203	1,508,143	940	0.06%	0.05%	Gunbarrel Commercial	5,058	2,423	(2,635)	(52.09%)	52.53%
2,660,944	2,174,136	(486,808)	(18.29%)	(11.15%)	Gunbarrel Industrial	2,625,751	3,780,433	1,154,681	43.98%	36.30%
5,608,344	6,198,267	589,923	10.52%	6.04%	Metro Denver	174,269	207,255	32,986	18.93%	12.65%
6,525,112	6,253,073	(272,039)	(4.17%)	(2.66%)	N. 28th St Commercial	313,894	531,070	217,175	69.19%	47%
414,452	407,276	(7,176)	(1.73%)	(0.71%)	N. Broadway Annex	40,851	177,575	136,725	334.69%	202.44%
1,818,750	1,744,855	(73,895)	(4.06%)	(3.88%)	North Broadway	172,430	169,516	(2,914)	(1.69%)	(9.81%)
29,007,205	31,289,221	2,282,017	7.87%	7.85%	Out of State	906,465	562,899	(343,566)	(37.90%)	(32.38%)
3,947,328	4,154,634	207,305	5.25%	5.09%	Pearl Street Mall	74,075	53,345	(20,730)	(27.99%)	(20.45%)
5,138,707	5,392,051	253,344	4.93%	9.07%	Public Utilities	271,183	230,882	(40,301)	(14.86%)	(11.10%)
2,369,237	2,620,570	251,333	10.61%	21.01%	Table Mesa	12,716	10,612	(2,104)	(16.55%)	(30.32%)
1,225,236	1,345,114	119,878	9.78%	8.24%	The Meadows	98,850	99,434	584	0.59%	4.27%
1,240,277	1,285,465	45,188	3.64%	2.71%	UHGD (the "hill")	18,426	40,169	21,743	118.00%	95.06%
968,695	1,419,667	450,973	46.55%	42.72%	University of Colorado	699,248	3,294,302	2,595,053	371.12%	363.63%
551,568	281,456	(270,112)	(48.97%)	(56.32%)	Unlicensed Receipts	86,699	121,460	34,760	40.09%	63.52%
7,158,613	7,268,667	110,055	1.54%	2.49%	All Other Boulder	6,129,330	5,467,901	(661,428)	(10.79%)	(6.35%)
121,720,540	125,142,512	3,421,971	2.81%	3.28%	Total	28,557,406	32,231,373	3,673,967	12.87%	11.81%

*2022's numbers have been revised to correct a reporting error that understated Recreational Marijuana and overstated other categories.

Exhibit 3: Sales Tax and Use Tax Separately by Month

E DRY	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	% Change in Taxable		
															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	8,179,000		96,395,922	2,497,303,679	1154.31%	3.86%
	2019	8,590,452	7,489,624	9,606,398	8,214,047	8,832,480	10,732,278	9,049,753	9,105,142	11,271,475	9,070,678	8,755,051		100,717,378	2,609,258,497	4.48%	3.86%
	2020	7,761,028	7,370,943	10,025,017	6,090,136	7,059,371	9,354,890	8,232,822	8,715,841	10,376,839	8,595,813	8,167,797		91,750,498	2,376,955,900	-8.90%	3.86%
	2021	8,059,343	7,608,759	10,351,245	8,666,637	9,229,065	11,968,601	9,603,695	10,689,554	12,423,835	10,643,271	9,861,003		109,105,008	2,826,554,611	18.91%	3.86%
	2022	9,592,143	9,009,882	11,376,046	11,242,614	10,608,781	13,273,480	10,593,863	11,253,648	13,407,303	10,990,949	10,371,831		121,720,540	3,153,381,869	11.56%	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	10,770,948		125,142,512	3,242,033,979	2.81%	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	966,824		12,523,105	324,432,764	1400.10%	3.86%
	2019	871,308	955,369	1,113,030	937,269	822,969	1,319,363	855,146	843,771	1,190,617	1,090,537	735,632		10,735,014	278,109,160	-14.28%	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	790,928		12,222,837	316,653,810	13.86%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718	1,239,084	1,283,691	755,073	810,621	1,218,931	778,670	671,669		10,939,439	283,405,155	-10.50%	3.86%
	2022	801,989	796,506	1,338,778	981,745	779,030	1,336,528	782,166	743,593	1,274,793	1,062,685	983,328		10,881,142	281,894,862	-0.53%	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	663,847		10,330,177	267,621,155	-5.06%	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%	-32.49%					
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%	-5.06%					
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	1,024,752		12,244,893	317,225,207	963.31%	3.86%
	2019	444,168	1,245,000	1,021,676	969,826	740,084	1,831,923	624,540	1,373,730	820,852	485,001	579,417		10,136,217	262,596,295	-17.22%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476	826,940	932,184	1,246,130	877,517	1,112,564	1,380,025		11,226,721	290,847,682	10.76%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800	1,438,375	496,950	614,060	523,264	232,089	471,346	446,413		8,729,923	226,163,808	-22.24%	3.86%
	2022	1,405,836	1,491,714	1,289,094	935,774	1,401,158	660,378	985,181	1,333,611	792,617	1,200,148	511,529		12,007,040	311,063,200	37.54%	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	1,704,694		16,060,776	416,082,282	33.76%	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%	233.25%					
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%	33.76%					
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	462,694		4,440,143	115,029,619	1112.17%	3.86%
	2019	558,802	409,378	368,653	388,198	404,479	389,684	455,583	383,176	399,044	474,660	342,649		4,574,303	118,505,270	3.02%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	488,303	573,427	517,475	553,792	595,035	445,389		4,697,257	121,690,587	2.69%	3.86%
	2021	553,658	539,761	477,063	525,328	471,703	690,328	496,594	547,024	505,054	509,072	491,334		5,806,919	150,438,316	23.62%	3.86%
	2022	489,417	405,726	646,263	552,449	486,108	464,149	504,835	589,108	421,262	636,497	473,411		5,669,225	146,871,111	-2.37%	3.86%
	2023	534,029	425,121	500,637	588,954	582,153	539,823	403,870	488,281	560,078	631,900	585,575		5,840,420	151,306,219	3.02%	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%	23.69%					
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%	3.02%					
	2018	9,890,075	8,889,548	12,499,586	10,968,337	11,355,678	12,626,078	11,017,456	11,910,289	13,866,798	11,946,948	10,633,270		125,604,063	3,253,991,269	1151.30%	3.86%
	2019	10,464,730	10,099,371	12,109,757	10,509,340	10,800,012	14,273,248	10,985,022	11,705,819	13,681,988	11,120,876	10,412,749		126,162,912	3,268,469,223	0.44%	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	10,784,140		119,897,312	3,106,147,978	-4.97%	3.86%
	2021	10,722,326	9,881,681	12,963,430	11,903,483	12,378,227	14,439,570	11,469,422	12,570,463	14,379,909	12,402,359	11,470,419		134,581,289	3,486,561,891	12.25%	3.86%
	2022	12,289,385	11,703,828	14,650,181	13,712,583	13,275,077	15,734,535	12,866,044	13,919,960	15,895,975	13,890,279	12,340,099		150,277,946	3,893,211,042	11.66%	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	13,725,065		157,373,884	4,077,043,634	4.72%	3.86%
Change from prior year (month)		7.67%	3.62%	6.63%	-7.03%	-1.27%	20.96%	-4.74%	20.96%	-1.07%	14.06%	11.22%					
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%	4.72%					