



City of Boulder Tax & Business Licensing

April 25, 2022

Dear Readers,

Tax and Business licensing staff is considering making some updates to the monthly revenue report. Please take a few minutes to take a survey to help us understand how you use the report, and which sections are most important to you. Please click on the link below to take the survey:

[Boulder Revenue Report Survey](#)

Kind Regards,

A handwritten signature in blue ink, appearing to read "Joel Wagner".

Joel Wagner
Tax and Special Projects Manager



City of Boulder Finance

REVENUE REPORT

February 2022

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Tax & Licensing Division
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This report provides information and analysis related to 2022 unaudited taxes and fees including sales and use tax, accommodations tax, admissions tax, disposable bag fee, electronic smoking device tax, food service tax, marijuana tax, short-term rental tax, sugar sweetened beverage tax, and the trash tax. The revenue reported below was received by the city through March 31, 2022 and is largely attributed to economic activity through the month of February 2022. Details by industry, geographic zone and month are found on pages 3 through 7 of this report.

Sales and Use Tax Summary

Sources - Related to Current Economic Activity	February YTD				
	2021	2022	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$15,352,198	\$18,324,167	2,971,969	19.36%	22.45%
Rec MJ Additional 3.5%*	314,781	266,713	(48,068)	(15.27%)	(10.21%)
Business Use Tax	1,733,176	1,581,962	(151,214)	(8.72%)	(6.20%)
Construction Use Tax	1,826,380	2,897,550	1,071,170	58.65%	(18.90%)
Motor Vehicle Use Tax	1,093,419	895,143	(198,276)	(18.13%)	13.46%
Total Sales & Use Tax based on current economic activity	\$20,319,954	\$23,965,535	\$3,645,581	17.94%	14.88%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	1,123	11,145	10,022	892.40%	(56.59%)
Use Tax Audit Revenue	282,930	16,533	(266,397)	(94.16%)	(83.84%)
Total Sales and Use Tax	\$20,604,007	\$23,993,212	\$3,389,206	16.45%	13.84%

* Additional sales tax on Recreational Marijuana is dedicated to the general fund.

Other Tax Revenues

Miscellaneous Tax Statistics	February YTD Actual				
	2021	2022	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$300,165	\$754,846	\$454,681	151.48%	145.37%
Admissions Tax	11,279	36,899	25,620	227.15%	332.81%
Disposable Bag Fee	3,048	0	(3,048)	0.00%	14.27%
Electronic Smoking Device Tax	181,700	129,651	(52,049)	(28.65%)	n/a
Food Service Tax	63,077	91,348	28,271	44.82%	89.20%
Rec Marijuana Excise Tax	186,119	183,011	(3,108)	(1.67%)	26.44%
Short-Term Rental Tax	123,962	198,725	74,763	60.31%	46.91%
Sugar Sweetened Beverage Tax	485,245	529,351	44,106	9.09%	198.85%
Trash Tax	19,314	12,850	(6,464)	(33.47%)	8.21%

Note: Electronic Smoking Device Tax collections began in July 2020. Rolling 12-month comparison is not available until July 2022.

Revenue Trends and Changes

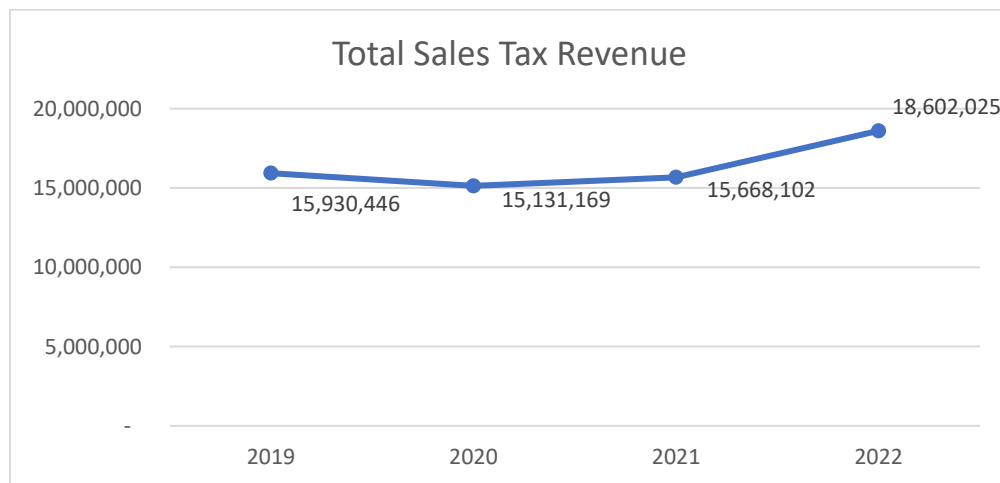
Overview

Year to date (YTD) sales and use tax based upon current economic activity increased from YTD February 2021 by \$3,645,581 or 17.9%. On a rolling 12-month basis, sales and use tax based on economic activity increased by 14.9% compared to the previous 12 months.

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 February 2021 by \$3,389,206 or 16.5%. On a rolling 12-month basis, total sales and use tax increased by 13.8% compared to the previous 12 months.

Sales Tax

YTD February 2022 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$2,933,923 (or 18.7%) when compared to YTD February 2021. This increase results in a compound annual growth rate of 5.3% compared to 2019. The chart below illustrates the trend in sales tax revenue over the past four years. Much of this growth in sales tax is attributable to the adoption of the Marketplace Facilitator ordinance in October 2020, which resulted in over \$3.5 million of new revenue in 2021.



Sales tax for most retail sectors are showing continued, albeit slowing growth: Apparel Stores increased 22.6%, Consumer Electronics increased 20.0%, and Automotive Trade increased 15.8%. The rate of growth is slowing compared to YTD 2021, which was in the 30% range for most retail categories. Eating places continue to show strong signs of recovery, increasing 35.5%, and Computer Related Business Sector, which includes large institutional sellers increased 61.6%.

Retail and dining nodes are still showing strong growth compared to last year: Pearl Street Mall increased 46.3%, Downtown increased 29.2%, 29th Street Mall increased 42.6%, and The Hill increased 11.5%.

Other Taxes

Hotels and Motel recovery surpassed Short Term Rentals again in February: Short-Term Rental tax increased 60.3%, while Accommodations Tax increased by 151.5%. Food Service Tax revenues improved by 44.8% reflecting the recovery in eating places. Sugar Sweetened Beverage tax reversed its decline, increasing 9.1%, and Admissions Tax improved by 227.2%. Electronic Smoking Devices decreased 28.7% while Recreational Marijuana excise tax declined by 1.7%.

Chart 1: YTD Sales and Use Tax by Fund

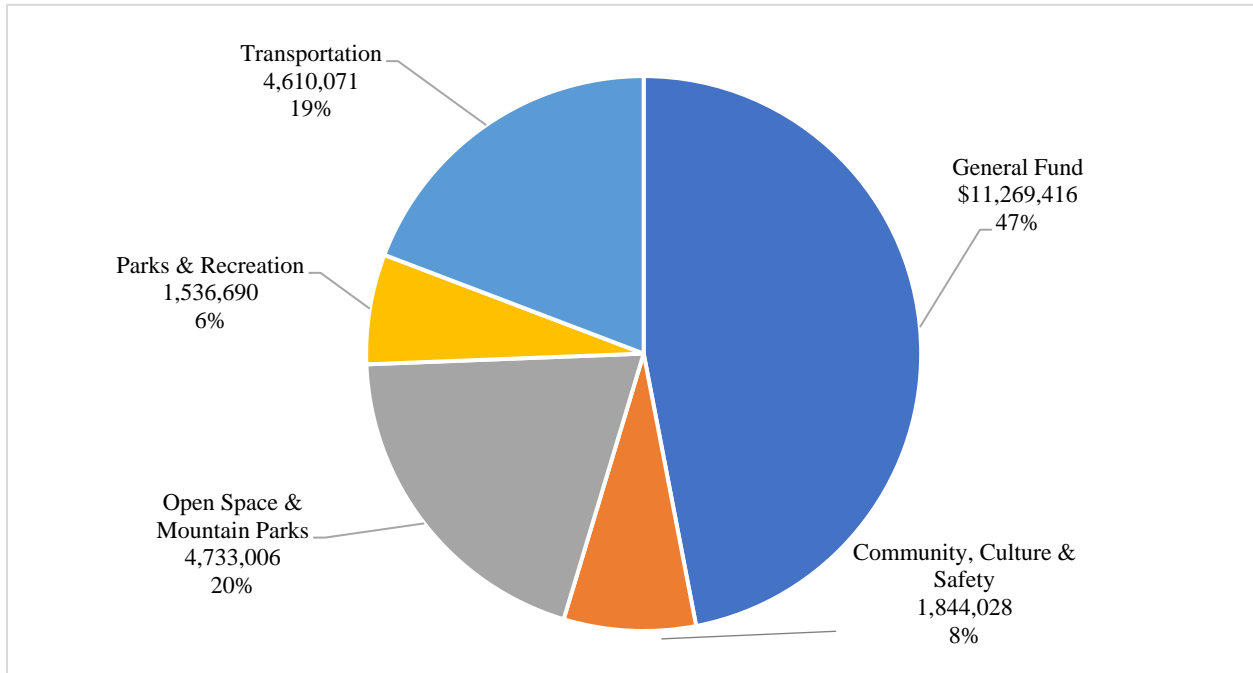
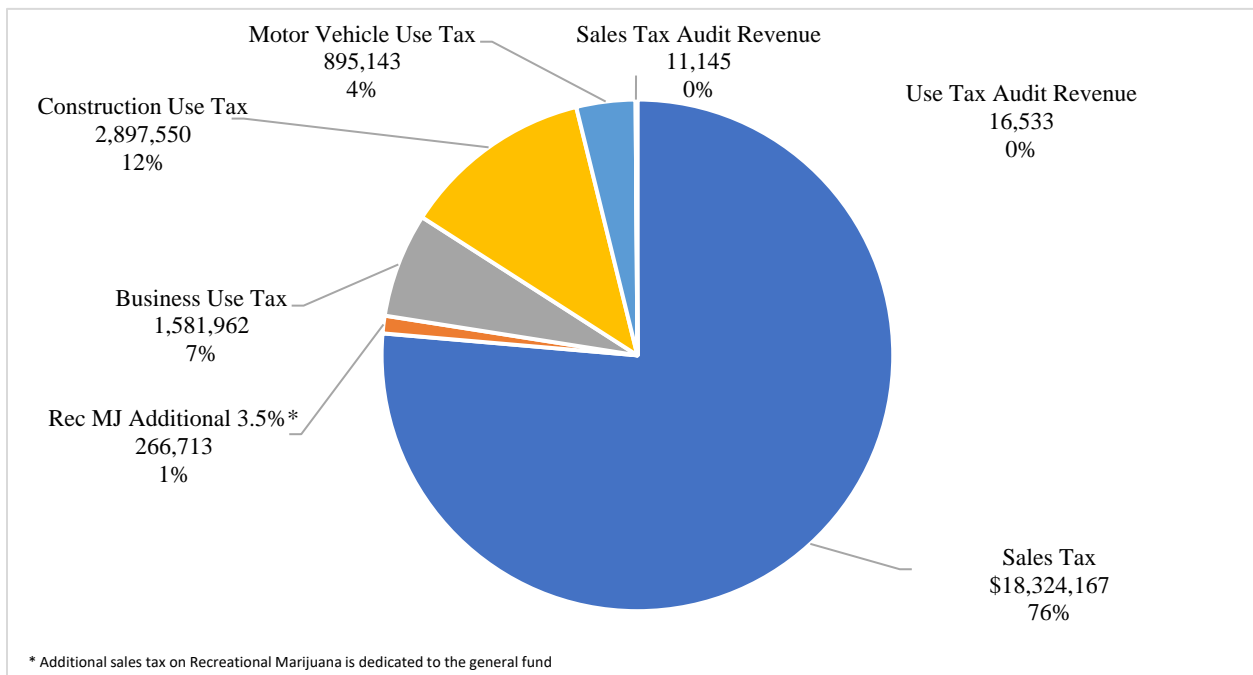


Chart 2: YTD Sales & Use Tax by Type



Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 81% 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. December 2021 retail sales tax revenue was **up 18.4%** compared to December 2020 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

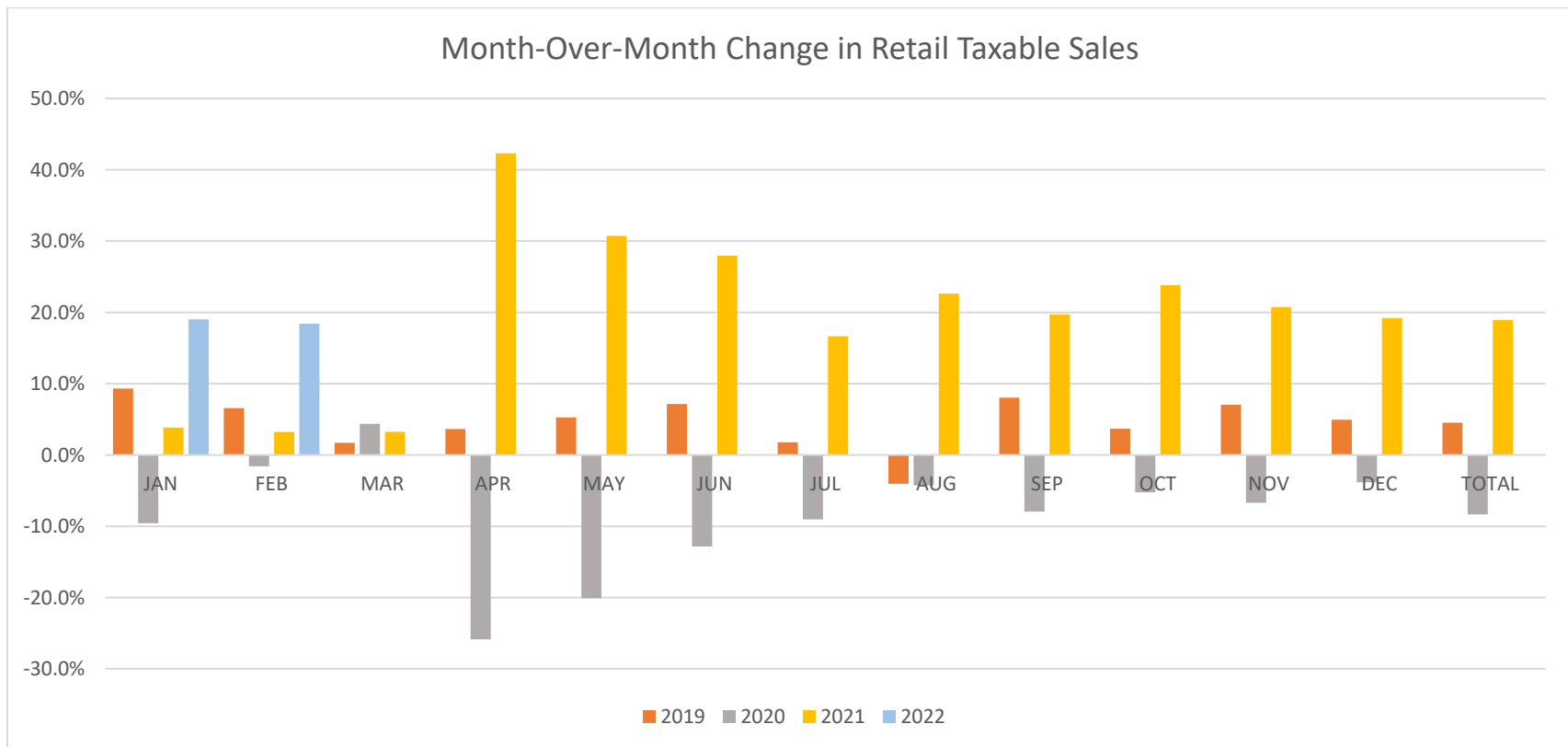


Chart 4: Sales Tax by Industry

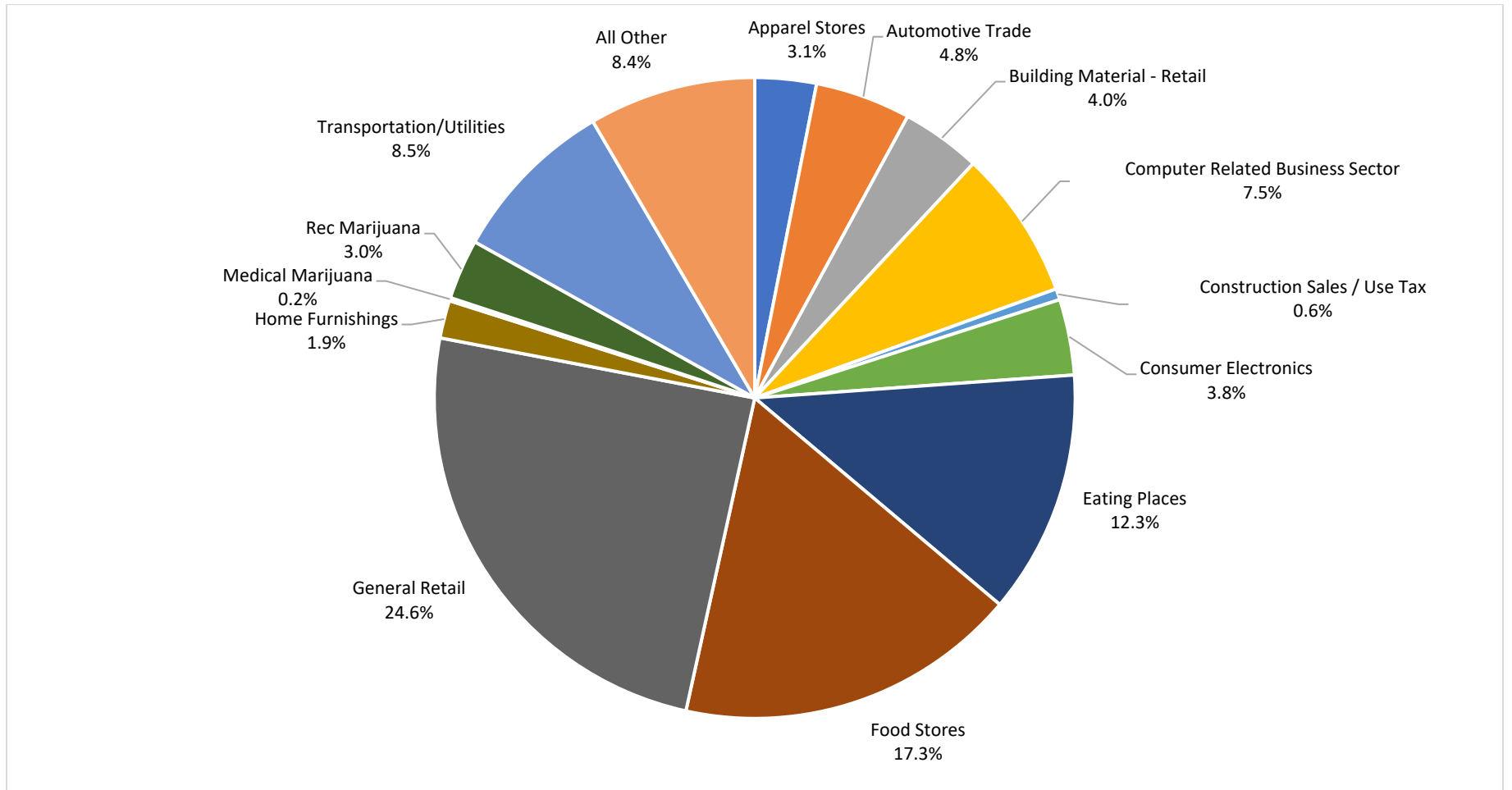
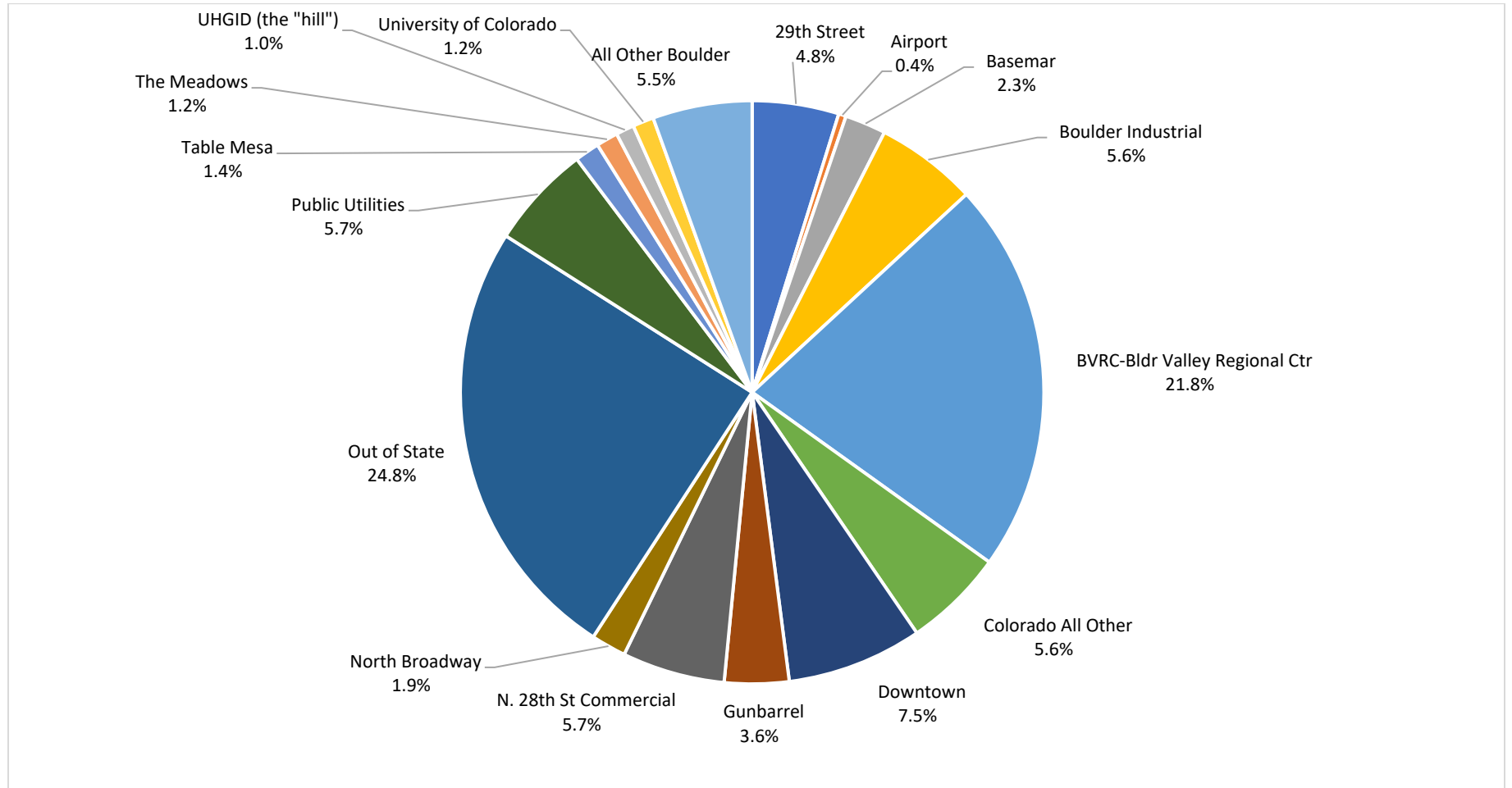


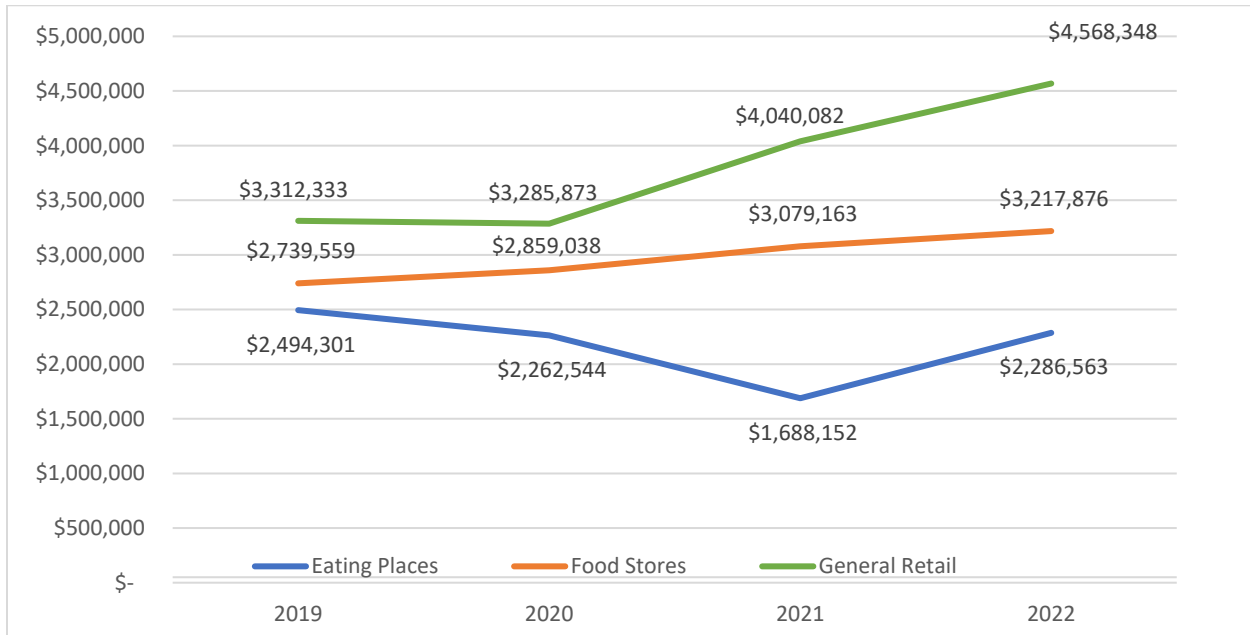
Chart 5: Sales Tax by Geographic Area¹



¹ Some geographic sub-areas have been combined, see Exhibit 2 for sub-area breakdowns.

Chart 6: Industry Trends – YTD Retail Sales Tax

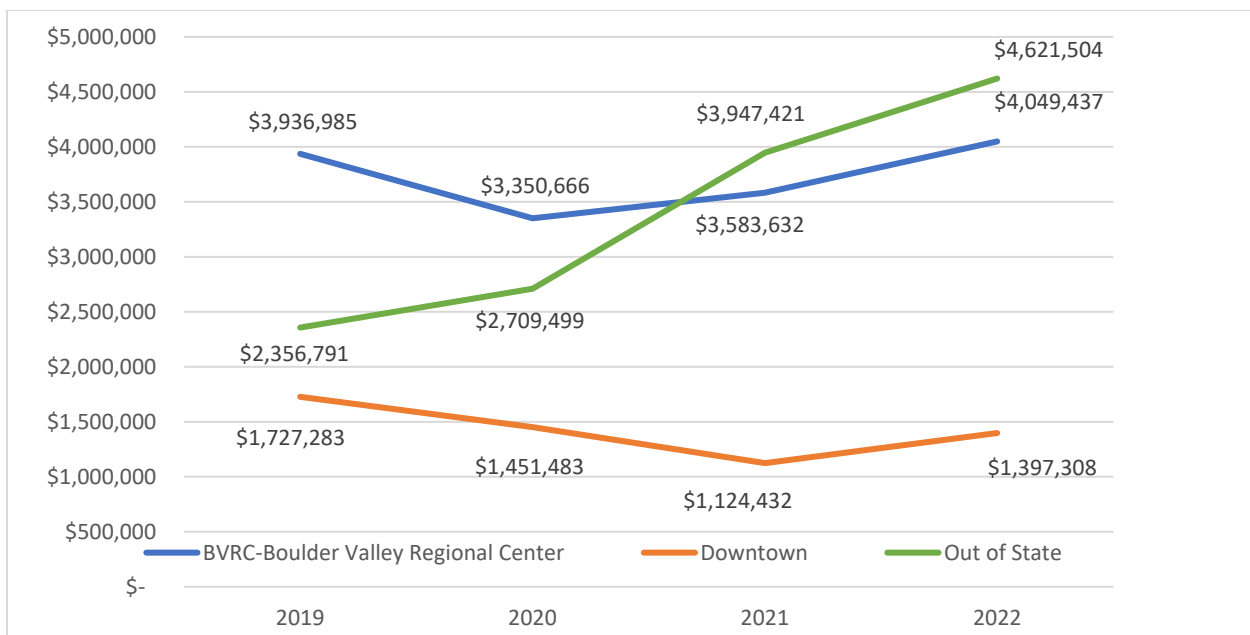
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.

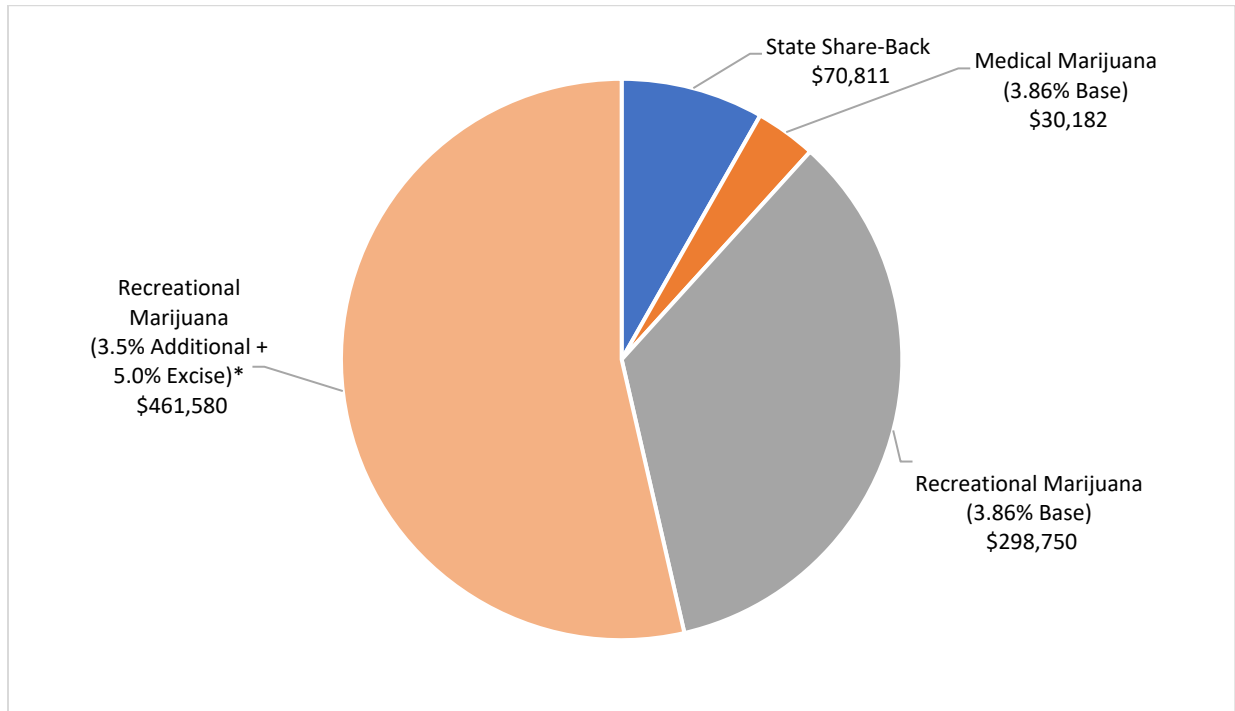


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
 Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

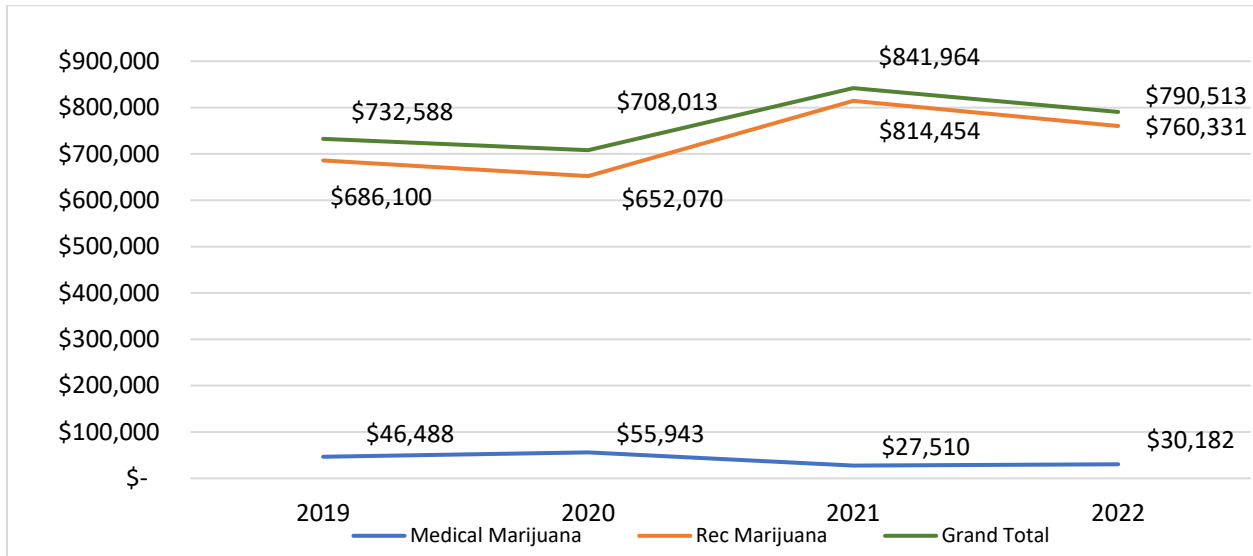
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

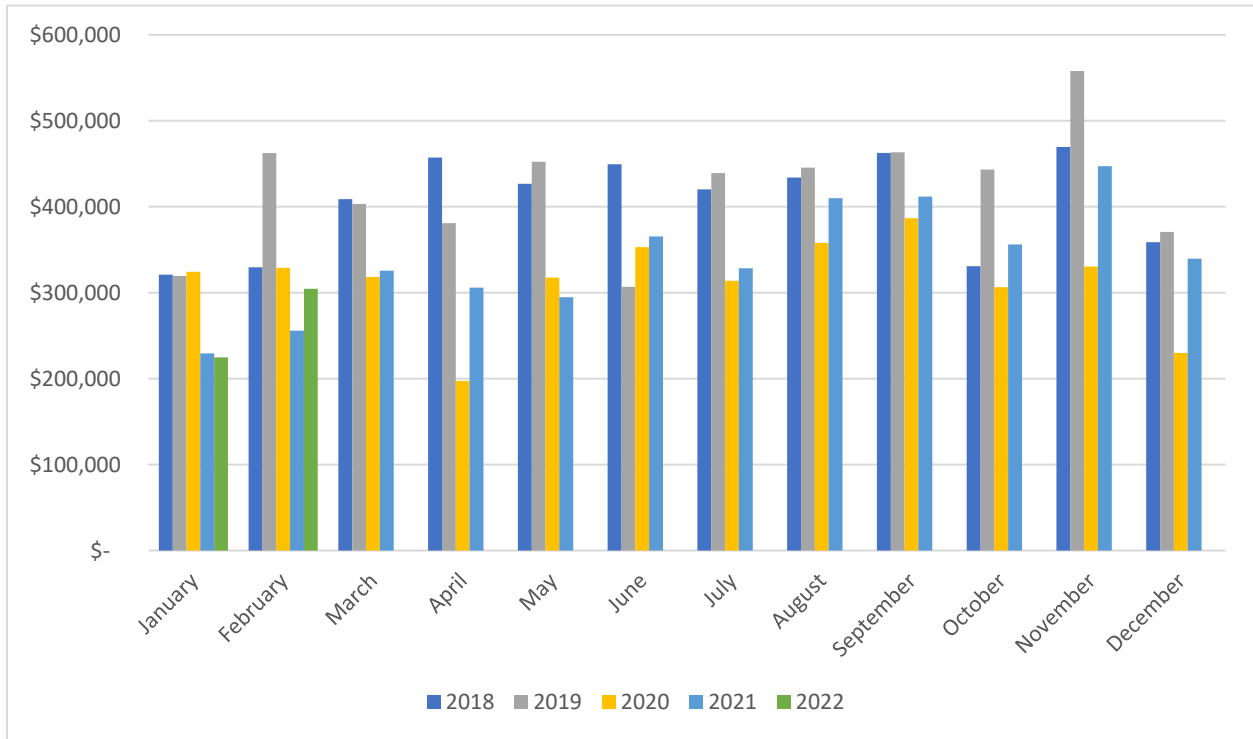
Chart 9: Historical Trends for YTD Marijuana Revenues²



² Rec Marijuana excludes state share back payments.
Note: Totals may not tie to exhibits due to rounding.

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: October 2018 Sugar-Sweetened Beverage Revenue is lower than average due to several accounts that did not file and pay taxes. These collections were recorded in February 2019 and are reflected in the chart above. June 2018 is lower due to several accounts that were paid late (in July). November 2019 is higher than average due to the posting of an audit of a large taxpayer.

City Tax Descriptions

Accommodations Tax

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

Admissions Tax

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

Business Use Tax

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

Construction Use Tax

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

Disposable Bag Fee

The city requires a 10-cent fee for disposable plastic and paper checkout bags at all grocery stores in Boulder. The bag fee does not apply to restaurants, bulk or produce bags, newspaper bags, or any other kind of food packaging bags.

Electronic Smoking Device Tax

This additional tax of 40% is applied to sales of Electronic Smoking Devices (ESDs), including any refill, cartridge or any other ESD component intended to simulate smoking in the delivery of nicotine or any other substance, even if marketed as nicotine-free, through inhalation from the product. This tax is in addition to the city's 3.86% sales tax on the sale of ESDs.

Food Service Tax

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

Marijuana Taxes

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

Motor Vehicle Use Tax

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

Short Term Rental Tax

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

Sugar Sweetened Beverage Product Distribution Tax

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

Trash Tax

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

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

Total Net Sales/Use Tax Receipts by Tax Category	February YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$15,668,102	\$18,602,025	77.53%	18.73%	21.14%
Business Use Tax	2,016,106	1,598,495	6.66%	(20.71%)	(10.73%)
Construction Use Tax	1,826,380	2,897,550	12.08%	58.65%	(18.90%)
Motor Vehicle Use Tax	1,093,419	895,143	3.73%	(18.13%)	13.46%
Total Sales and Use Tax	\$20,604,007	\$23,993,212	100.00%	16.45%	13.84%
Total Net Sales/Use Tax Receipts by Industry Type	February YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$475,709	\$577,721	2.41%	21.44%	45.15%
Automotive Trade	1,876,933	1,804,942	7.52%	(3.84%)	21.43%
Building Material - Retail	658,523	763,174	3.18%	15.89%	9.99%
Computer Related Business Sector	1,657,692	1,745,108	7.27%	5.27%	9.09%
Construction Sales / Use Tax	1,975,796	3,024,082	12.60%	53.06%	(17.65%)
Consumer Electronics	617,080	714,112	2.98%	15.72%	30.12%
Eating Places	1,692,408	2,294,737	9.56%	35.59%	49.22%
Food Stores	3,107,599	3,242,461	13.51%	4.34%	(6.60%)
General Retail	4,301,218	4,727,045	19.70%	9.90%	26.76%
Home Furnishings	354,342	355,025	1.48%	0.19%	10.74%
Medical Marijuana	27,510	30,182	0.13%	9.71%	(22.89%)
Rec Marijuana	628,335	565,464	2.36%	(10.01%)	(9.68%)
Transportation/Utilities	1,422,870	1,649,100	6.87%	15.90%	11.72%
All Other	1,807,991	2,500,059	10.42%	38.28%	19.38%
Total Sales and Use Tax	\$20,604,007	\$23,993,212	100.00%	16.45%	13.84%
Total Net Sales/Use Tax Receipts by Geographic Area	February YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
29th Street	\$636,227	\$930,630	3.88%	46.27%	32.50%
Airport	35,134	199,071	0.83%	466.61%	(21.58%)
Basemar	417,023	428,351	1.79%	2.72%	(0.33%)
Boulder County	236,354	211,262	0.88%	(10.62%)	(14.26%)
Boulder Industrial	2,088,799	3,475,967	14.49%	66.41%	22.58%
BVRC-Boulder Valley Regional Center	3,653,190	4,087,472	17.04%	11.89%	12.11%
Colorado All Other	42,698	50,316	0.21%	17.84%	(21.10%)
County Clerk	1,093,419	895,143	3.73%	(18.13%)	13.46%
Downtown	811,616	987,573	4.12%	21.68%	41.39%
Downtown Extension	365,705	22,211	0.09%	(93.93%)	(86.20%)
East Downtown	134,128	111,193	0.46%	(17.10%)	10.81%
Gunbarrel Commercial	243,211	251,921	1.05%	3.58%	3.38%
Gunbarrel Industrial	830,007	747,927	3.12%	(9.89%)	(14.70%)
Metro Denver	523,702	687,427	2.87%	31.26%	24.84%
N. 28th St Commercial	926,776	1,060,989	4.42%	14.48%	(0.64%)
N. Broadway Annex	45,238	55,365	0.23%	22.39%	(52.29%)
North Broadway	336,853	329,016	1.37%	(2.33%)	(2.81%)
Out of State	4,019,667	4,687,816	19.54%	16.62%	27.88%
Pearl Street Mall	332,643	479,786	2.00%	44.23%	62.19%
Public Utilities	885,441	1,117,547	4.66%	26.21%	17.49%
Table Mesa	414,879	259,718	1.08%	(37.40%)	(51.37%)
The Meadows	179,953	235,175	0.98%	30.69%	19.75%
UHGD (the "hill")	174,511	189,208	0.79%	8.42%	19.51%
University of Colorado	44,544	294,628	1.23%	561.43%	46.87%
Unlicensed Receipts	(110,073)	126,342	0.53%	(214.78%)	197.52%
All Other Boulder	2,242,362	2,071,163	8.63%	(7.63%)	5.42%
Total Sales and Use Tax	\$20,604,007	\$23,993,212	100.00%	16.45%	13.84%

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
February YTD						February YTD				
2021	2022	\$ Change	YTD % Change	12 Month % Change		2021	2022	\$ Change	YTD % Change	12 Month % Change
469,570	575,885	106,314	22.64%	44.86%	Apparel Stores	6,139	1,836	(4,303)	(70.09%)	89.74%
774,900	897,476	122,576	15.82%	30.05%	Automotive Trade	1,102,032	907,466	(194,566)	(17.66%)	13.66%
656,563	747,908	91,345	13.91%	9.88%	Building Material - Retail	1,959	15,266	13,307	679.10%	32.36%
867,105	1,400,837	533,732	61.55%	17.40%	Computer Related Business Sector	790,587	344,271	(446,315)	(56.45%)	(16.97%)
144,828	104,648	(40,180)	(27.74%)	3.16%	Construction Sales / Use Tax	1,830,969	2,919,435	1,088,466	59.45%	(19.28%)
592,662	710,962	118,300	19.96%	31.79%	Consumer Electronics	24,419	3,150	(21,269)	(87.10%)	(11.30%)
1,688,152	2,286,563	598,411	35.45%	49.36%	Eating Places	4,256	8,174	3,918	92.05%	10.73%
3,079,163	3,217,876	138,712	4.50%	(6.27%)	Food Stores	28,436	24,585	(3,851)	(13.54%)	(36.87%)
4,040,082	4,568,348	528,267	13.08%	30.40%	General Retail	261,136	158,697	(102,440)	(39.23%)	(25.05%)
352,949	354,282	1,333	0.38%	10.76%	Home Furnishings	1,393	743	(649)	(46.62%)	3.82%
25,272	29,602	4,330	17.13%	(25.66%)	Medical Marijuana	2,238	580	(1,658)	(74.09%)	157.57%
607,869	563,119	(44,750)	(7.36%)	(8.94%)	Rec Marijuana	20,466	2,345	(18,122)	(88.54%)	(35.84%)
1,368,155	1,576,398	208,243	15.22%	10.69%	Transportation/Utilities	54,715	72,702	17,987	32.87%	37.63%
1,000,831	1,568,122	567,291	56.68%	51.29%	All Other	807,160	931,937	124,777	15.46%	(6.74%)
15,668,102	18,602,025	2,933,923	18.73%	21.14%	Total	4,935,905	5,391,187	455,282	9.22%	(9.91%)

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
February YTD						February YTD				
2021	2022	\$ Change	YTD % Change	12 Month % Change		2021	2022	\$ Change	YTD % Change	12 Month % Change
626,374	892,900	266,525	42.55%	33.17%	29th Street	9,853	37,730	27,877	282.94%	6.45%
1,632	77,151	75,519	4626.95%	380.76%	Airport	33,502	121,921	88,419	263.92%	(33.73%)
408,200	423,563	15,362	3.76%	3.97%	Basemarl	8,823	4,788	(4,035)	(45.73%)	(68.66%)
173,008	174,513	1,505	0.87%	24.60%	Boulder County	63,347	36,749	(26,598)	(41.99%)	(68.28%)
980,380	1,047,955	67,575	6.89%	15.79%	Boulder Industrial	1,108,419	2,428,012	1,319,592	119.05%	30.46%
3,583,632	4,049,437	465,805	13.00%	16.46%	BVRC-Boulder Valley Regional Center	69,557	38,034	(31,523)	(45.32%)	(83.95%)
42,068	42,628	560	1.33%	(19.75%)	Colorado All Other	630	7,688	7,058	1119.71%	(35.67%)
0	0	0	0.00%	0.00%	County Clerk	1,093,419	895,143	(198,276)	(18.13%)	13.46%
629,323	813,073	183,750	29.20%	47.44%	Downtown	182,293	174,500	(7,793)	(4.28%)	(9.78%)
77,287	5,337	(71,950)	(93.09%)	(85.65%)	Downtown Extension	288,418	16,874	(271,544)	(94.15%)	(87.10%)
90,479	99,982	9,504	10.50%	24.04%	East Downtown	43,649	11,211	(32,438)	(74.32%)	(37.13%)
240,948	251,391	10,443	4.33%	3.46%	Gunbarrel Commercial	2,263	530	(1,733)	(76.59%)	(25.43%)
110,953	412,892	301,939	272.13%	76.61%	Gunbarrel Industrial	719,054	335,035	(384,019)	(53.41%)	(35.60%)
509,988	673,921	163,934	32.14%	25.39%	Metro Denver	13,714	13,505	(209)	(1.52%)	14.40%
896,174	1,058,889	162,716	18.16%	6.30%	N. 28th St Commercial	30,602	2,100	(28,502)	(93.14%)	(88.07%)
43,052	51,911	8,860	20.58%	0.40%	N. Broadway Annex	2,186	3,454	1,268	57.98%	(87.82%)
298,061	308,835	10,775	3.61%	(6.68%)	North Broadway	38,793	20,180	(18,612)	(47.98%)	31.73%
3,947,421	4,621,504	674,083	17.08%	28.15%	Out of State	72,246	66,312	(5,934)	(8.21%)	11.42%
327,344	478,916	151,573	46.30%	80.13%	Pearl Street Mall	5,299	870	(4,430)	(83.59%)	(83.09%)
863,931	1,066,168	202,237	23.41%	14.58%	Public Utilities	21,510	51,379	29,869	138.86%	113.07%
410,062	254,823	(155,239)	(37.86%)	(54.59%)	Table Mesa	4,817	4,895	78	1.61%	86.59%
174,837	224,182	49,346	28.22%	22.52%	The Meadows	5,116	10,992	5,876	114.86%	(34.61%)
168,019	187,387	19,368	11.53%	27.65%	UHGD (the "hill")	6,492	1,821	(4,672)	(71.96%)	(89.16%)
90,907	216,911	126,004	138.61%	95.75%	University of Colorado	-46,363	77,717	124,080	(267.63%)	8.72%
117,601	142,833	25,232	21.46%	101.78%	Unlicensed Receipts	-227,674	-16,491	211,182	(92.76%)	(402.07%)
856,422	1,024,921	168,499	19.67%	28.70%	All Other Boulder	1,385,940	1,046,242	(339,698)	(24.51%)	(9.37%)
15,668,102	18,602,025	2,933,923	18.73%	21.14%	Total	4,935,905	5,391,187	455,282	9.22%	(9.91%)

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	2017	7,685,193	6,938,514	0	0	0	0	0	0	0	0	0	0	14,623,707	378,852,513	n/a	3.86%
	2018	7,849,997	7,028,188	0	0	0	0	0	0	0	0	0	0	14,878,185	385,445,207	1.74%	3.86%
	2019	8,590,452	7,489,624	0	0	0	0	0	0	0	0	0	0	16,080,076	416,582,280	8.08%	3.86%
	2020	7,761,028	7,370,943	0	0	0	0	0	0	0	0	0	0	15,131,971	392,019,986	-5.90%	3.86%
	2021	8,059,343	7,608,759	0	0	0	0	0	0	0	0	0	0	15,668,102	405,909,378	3.54%	3.86%
	2022	9,592,143	9,009,882	0	0	0	0	0	0	0	0	0	0	18,602,025	481,917,747	18.73%	3.86%
Change from prior year (month)		19.02%	18.41%														
Change from prior year (YTD)		19.02%	18.41%														
Business Use Tax	2017	834,820	673,000	0	0	0	0	0	0	0	0	0	0	1,507,821	39,062,713	n/a	3.86%
	2018	874,373	888,081	0	0	0	0	0	0	0	0	0	0	1,762,455	45,659,451	16.89%	3.86%
	2019	871,308	955,369	0	0	0	0	0	0	0	0	0	0	1,826,677	47,323,239	3.64%	3.86%
	2020	654,578	1,378,415	0	0	0	0	0	0	0	0	0	0	2,032,993	52,668,208	11.29%	3.86%
	2021	1,093,683	922,423	0	0	0	0	0	0	0	0	0	0	2,016,106	52,230,725	-0.83%	3.86%
	2022	801,989	796,506	0	0	0	0	0	0	0	0	0	0	1,598,495	41,411,780	-20.71%	3.86%
Change from prior year (month)		-26.67%	-13.65%														
Change from prior year (YTD)		-26.67%	-13.65%														
Construction Use Tax	2017	1,151,587	511,519	0	0	0	0	0	0	0	0	0	0	1,663,106	43,085,648	n/a	3.86%
	2018	750,069	566,915	0	0	0	0	0	0	0	0	0	0	1,316,984	34,118,756	-20.81%	3.86%
	2019	444,168	1,245,000	0	0	0	0	0	0	0	0	0	0	1,689,168	43,760,829	28.26%	3.86%
	2020	182,837	810,198	0	0	0	0	0	0	0	0	0	0	993,035	25,726,283	-41.21%	3.86%
	2021	1,015,642	810,738	0	0	0	0	0	0	0	0	0	0	1,826,380	47,315,544	83.92%	3.86%
	2022	1,405,836	1,491,714	0	0	0	0	0	0	0	0	0	0	2,897,550	75,066,065	58.65%	3.86%
Change from prior year (month)		38.42%	83.99%														
Change from prior year (YTD)		38.42%	83.99%														
Motor Vehicle Use Tax	2017	366,296	366,550	0	0	0	0	0	0	0	0	0	0	732,845	18,985,629	n/a	3.86%
	2018	415,636	406,364	0	0	0	0	0	0	0	0	0	0	821,999	21,295,316	12.17%	3.86%
	2019	558,802	409,378	0	0	0	0	0	0	0	0	0	0	968,180	25,082,383	17.78%	3.86%
	2020	459,561	416,162	0	0	0	0	0	0	0	0	0	0	875,722	22,687,101	-9.55%	3.86%
	2021	553,658	539,761	0	0	0	0	0	0	0	0	0	0	1,093,419	28,326,917	24.86%	3.86%
	2022	489,417	405,726	0	0	0	0	0	0	0	0	0	0	895,143	23,190,223	-18.13%	3.86%
Change from prior year (month)		-11.60%	-24.83%														
Change from prior year (YTD)		-11.60%	-24.83%														
TOTAL	2017	10,037,896	8,489,583	0	0	0	0	0	0	0	0	0	0	18,527,479	479,986,503	n/a	3.86%
	2018	9,890,075	8,889,548	0	0	0	0	0	0	0	0	0	0	18,779,623	486,518,731	1.36%	3.86%
	2019	10,464,730	10,099,371	0	0	0	0	0	0	0	0	0	0	20,564,101	532,748,731	9.50%	3.86%
	2020	9,058,004	9,975,717	0	0	0	0	0	0	0	0	0	0	19,033,721	493,101,578	-7.44%	3.86%
	2021	10,722,326	9,881,681	0	0	0	0	0	0	0	0	0	0	20,604,007	533,782,565	8.25%	3.86%
	2022	12,289,385	11,703,827	0	0	0	0	0	0	0	0	0	0	23,993,212	621,585,814	16.45%	3.86%
Change from prior year (month)		14.61%	18.44%														
Change from prior year (YTD)		14.61%	18.44%														