



# City of Boulder Finance

## REVENUE REPORT

April 2022

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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 May 31, 2022 and is largely attributed to economic activity through the month of April 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	April YTD				
	2021	2022	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$34,041,986	\$40,615,889	6,573,902	19.31%	21.74%
Rec MJ Additional 3.5%*	682,779	545,304	(137,475)	(20.13%)	(17.85%)
Business Use Tax	3,846,961	3,884,077	37,116	0.96%	(6.86%)
Construction Use Tax	4,507,426	5,122,418	614,992	13.64%	(18.79%)
Motor Vehicle Use Tax	2,095,810	2,093,855	(1,956)	(0.09%)	6.75%
<b>Total Sales &amp; Use Tax based on current economic activity</b>	<b>\$45,174,963</b>	<b>\$52,261,543</b>	<b>\$7,086,580</b>	<b>15.69%</b>	<b>14.15%</b>
<b>Sources - Related to Prior Periods</b>					
Sales Tax Audit Revenue	2,085	59,832	57,747	2769.64%	152.83%
Use Tax Audit Revenue	293,873	34,602	(259,271)	(88.23%)	(82.61%)
<b>Total Sales and Use Tax</b>	<b>\$45,470,921</b>	<b>\$52,355,977</b>	<b>\$6,885,056</b>	<b>15.14%</b>	<b>13.77%</b>

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

**Other Tax Revenues**

Miscellaneous Tax Statistics	April YTD				
	2021	2022	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$864,812	\$1,926,937	\$1,062,125	122.82%	142.61%
Admissions Tax	32,420	104,523	72,103	222.40%	451.49%
Disposable Bag Fee	62,690	71,505	8,815	0.00%	9.95%
Electronic Smoking Device Tax	408,854	269,191	(139,662)	(34.16%)	n/a
Food Service Tax	150,725	211,026	60,302	40.01%	86.82%
Rec Marijuana Excise Tax	419,366	370,990	(48,376)	(11.54%)	3.51%
Short-Term Rental Tax	355,530	460,182	104,653	29.44%	24.52%
Sugar Sweetened Beverage Tax	1,116,652	1,194,562	77,910	6.98%	135.68%
Trash Tax	469,382	452,105	(17,277)	(3.68%)	6.71%

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

## Revenue Trends and Changes

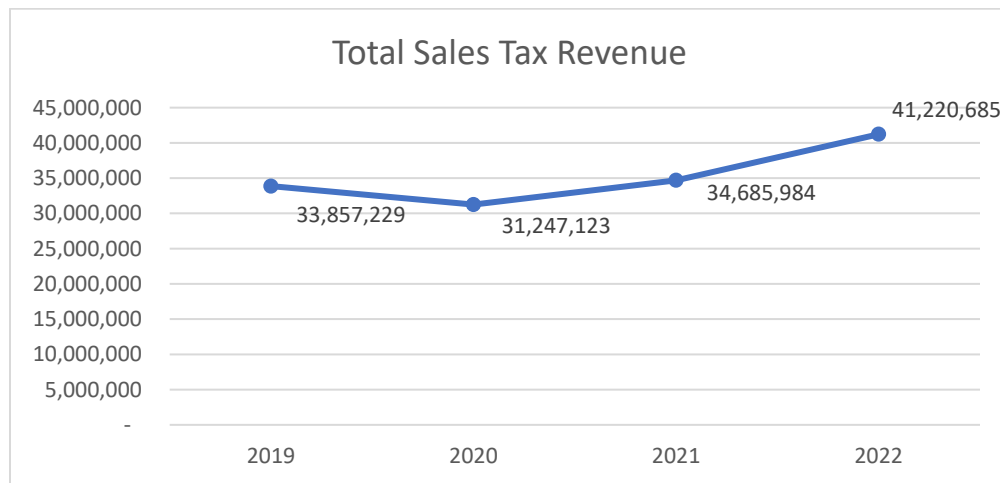
### Overview

Year to date (YTD) sales and use tax based upon current economic activity increased from YTD April 2021 by \$7,086,580 or 15.7%. On a rolling 12-month basis, sales and use tax based on economic activity increased by 14.2% 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 April 2021 by \$6,885,056 or 15.1%. On a rolling 12-month basis, total sales and use tax increased by 13.8% compared to the previous 12 months.

### Sales Tax

YTD April 2022 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$6,534,702 (or 18.9%) when compared to YTD April 2021. This increase results in a compound annual growth rate of 6.8% 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. Price inflation in consumer goods and groceries is undoubtedly contributing to a share of the 6.8% annualized growth rate, but as discussed below, the large contributors include recovery in eating places, and large institutional sellers in the computer related business sector and biopharma.



Sales tax for most retail sectors are showing continued, albeit slowing growth: Apparel Stores increased 28.6%, Consumer Electronics increased 9.7%, and Automotive Trade increased 8.7%, and General Retail increased 7.9%. Eating places continue to show strong signs of recovery, increasing 37.2%. Computer Related Business Sector, which include large institutional sellers increased 58.2%, and All Other, which contains Biopharmaceutical businesses, increased 69.5%

### Other Taxes

Hotel and Motel recovery surpassed Short Term Rentals again in May: Short-Term Rental tax increased 29.4%, while Accommodations Tax increased by 122.8%. Food Service Tax revenues improved by 40.1% reflecting the recovery in eating places. Sugar Sweetened Beverage tax reversed increased 7.0%, and Admissions Tax improved by 222.4%. Recreational Marijuana excise tax declined by 11.5% and the additional 3.5% tax on Recreational Marijuana declined by 20.1%. As shown in Table 9, this appears to be a return to pre-pandemic levels and is consistent with statewide trends.

Chart 1: YTD Sales and Use Tax by Fund

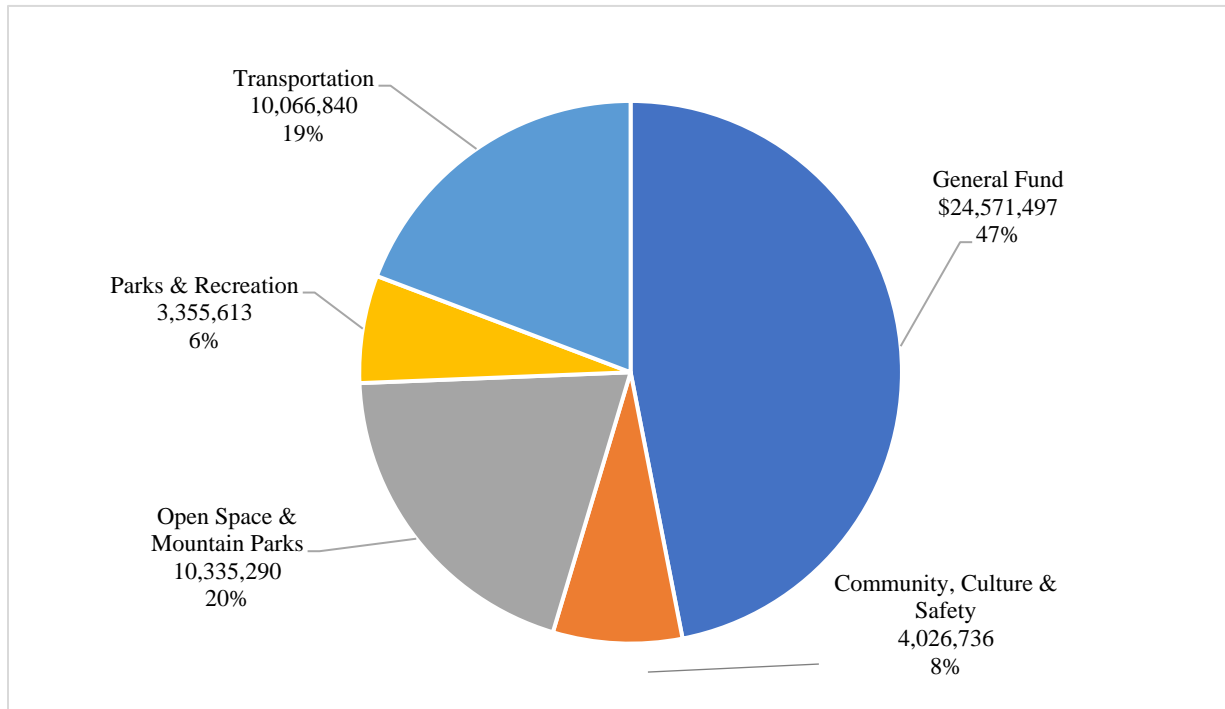
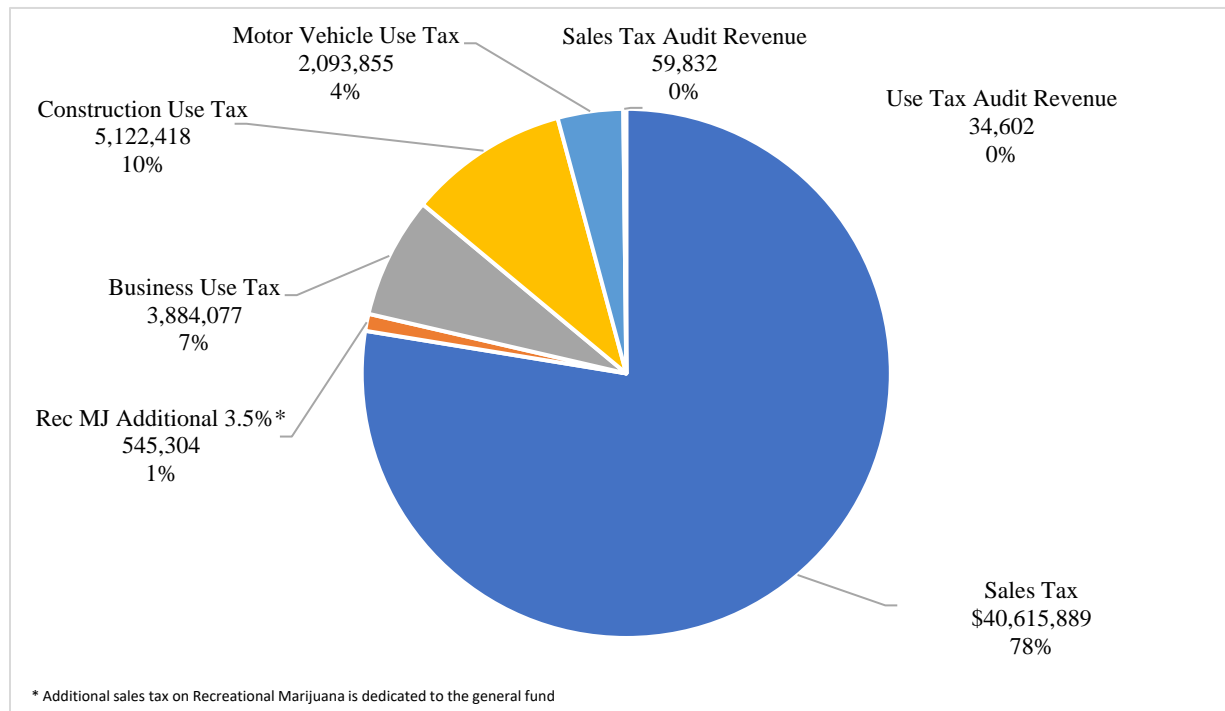


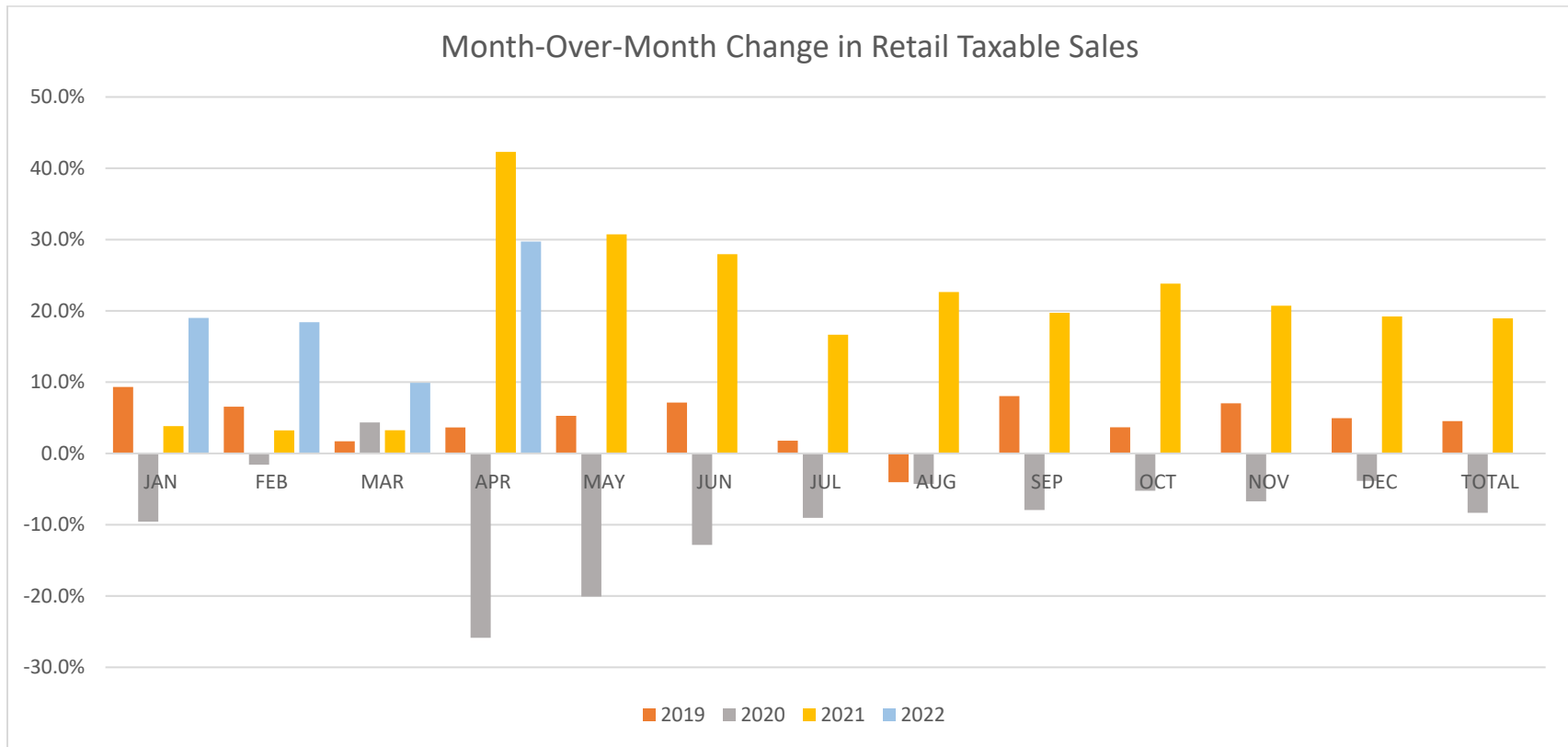
Chart 2: YTD Sales & Use Tax by Type



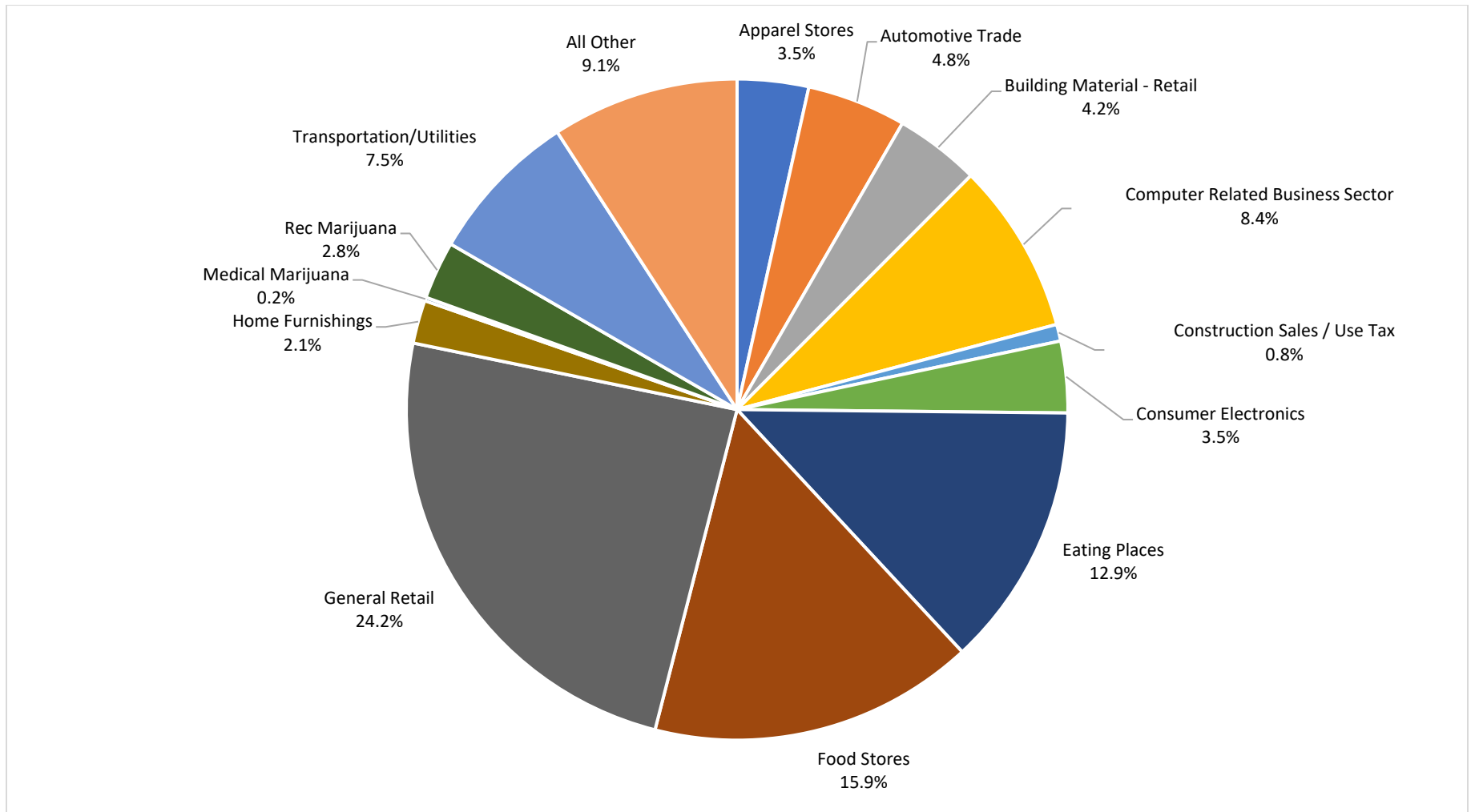
## Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 79% 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. April 2022 retail sales tax revenue was **up 29.7%** compared to April 2021 revenue (including audit revenue and the additional recreational marijuana sales tax).

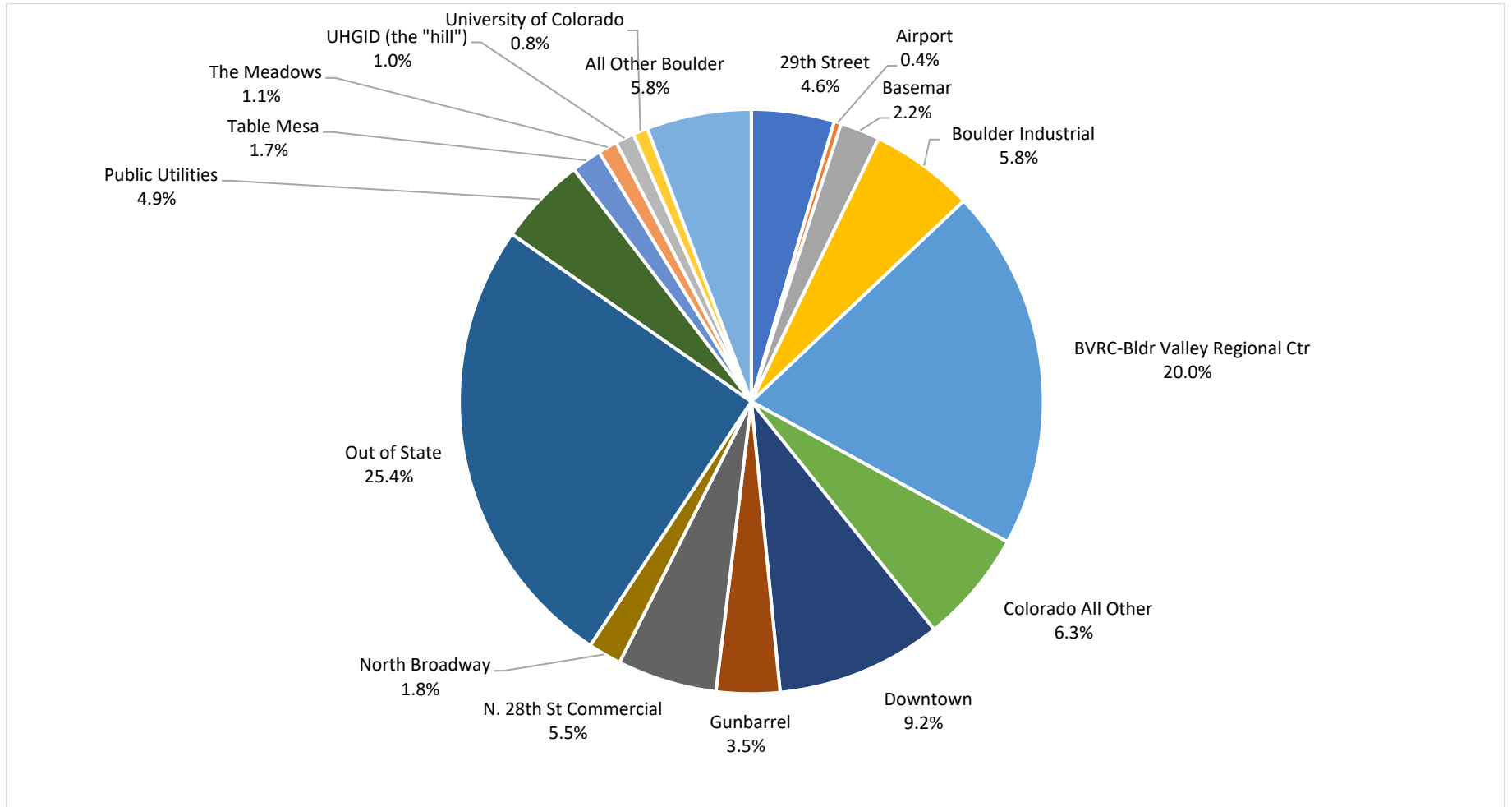
**Chart 3: Month-Over-Month Change in Retail Taxable Sales**



**Chart 4: Sales Tax by Industry**



**Chart 5: Sales Tax by Geographic Area<sup>1</sup>**



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

### Chart 6: Industry Trends – YTD Retail Sales Tax

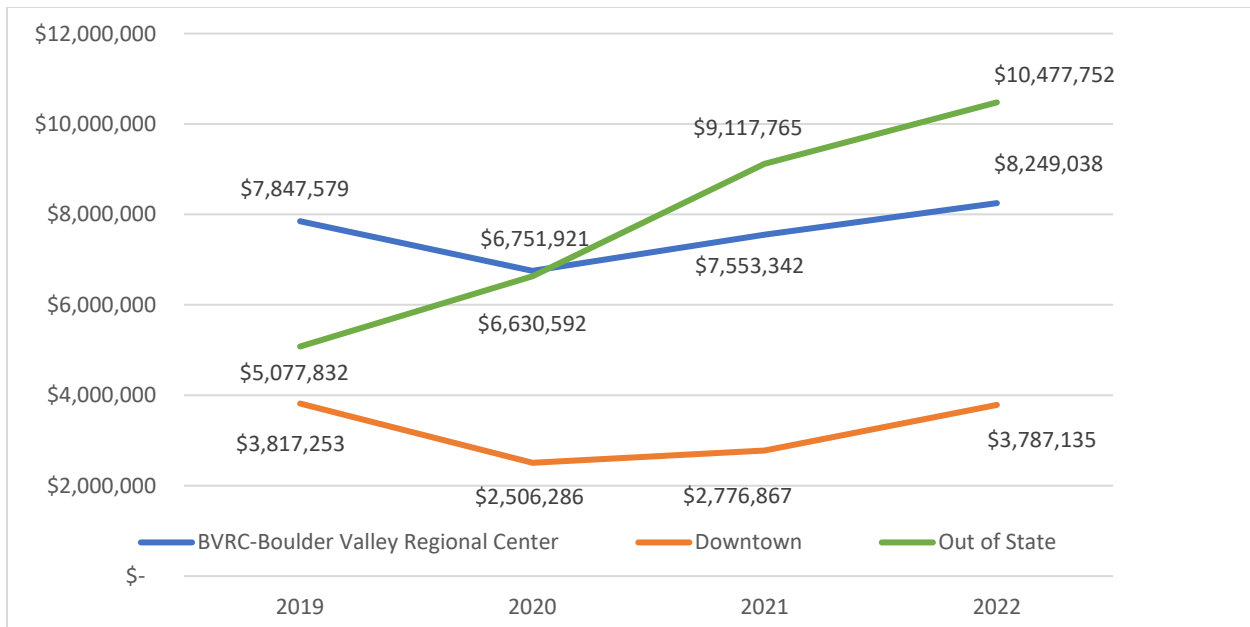
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



**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.



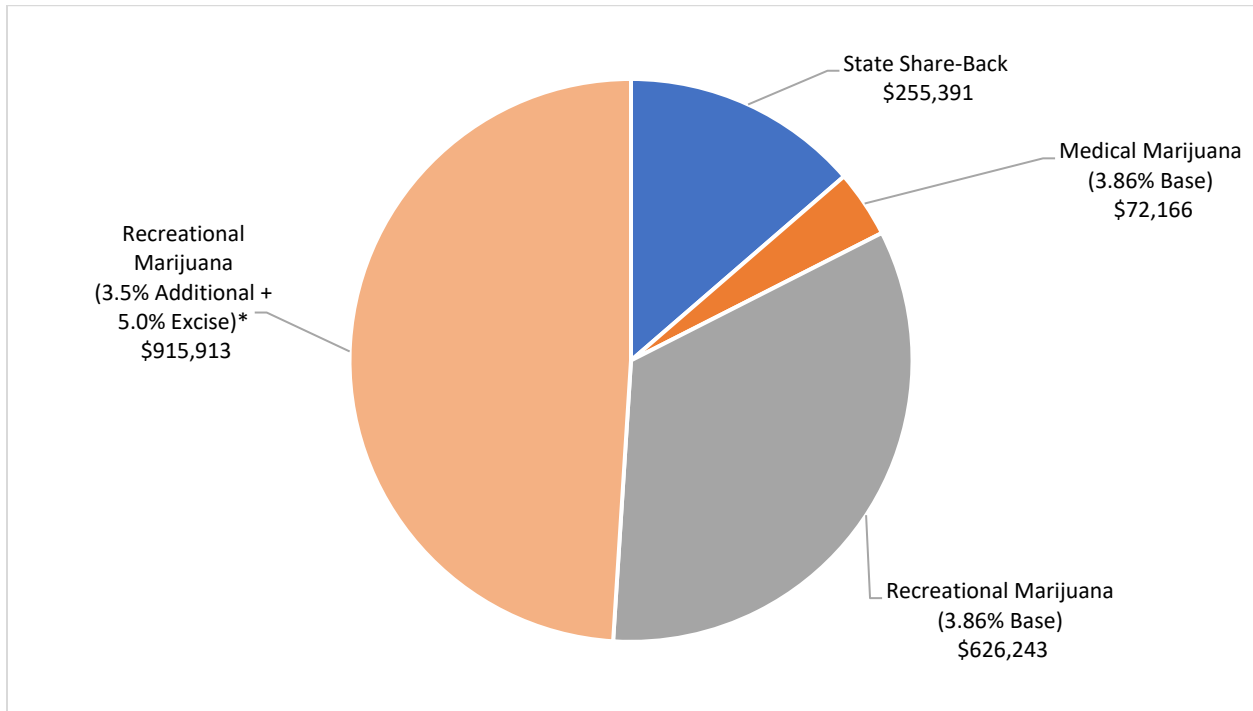
**Notes:** Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown  
 Totals may not tie to exhibits due to rounding.



## Marijuana Tax Revenues

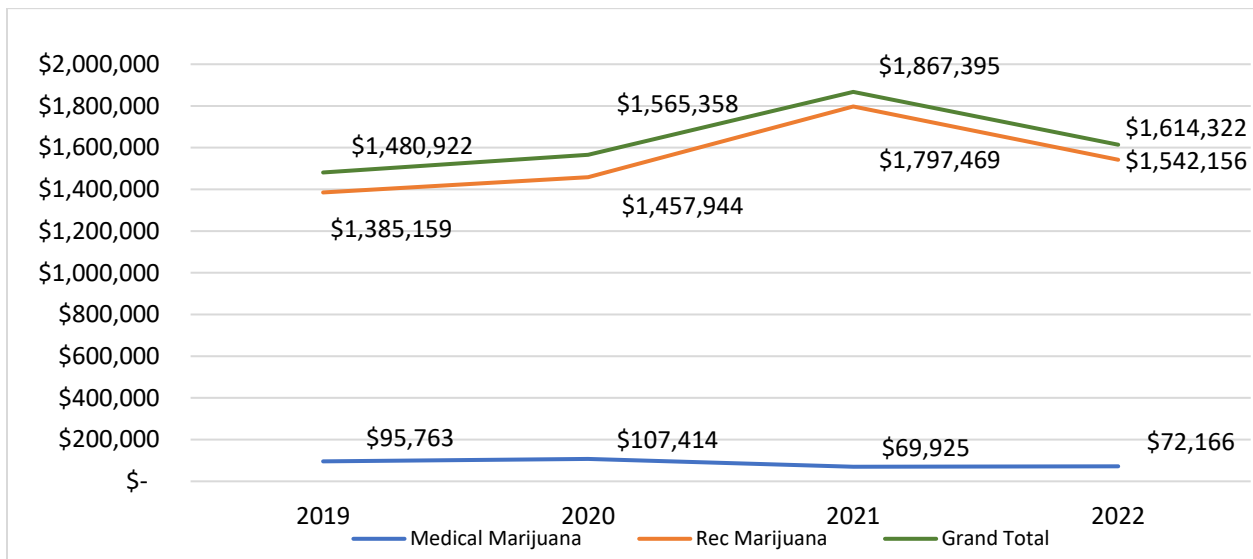
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

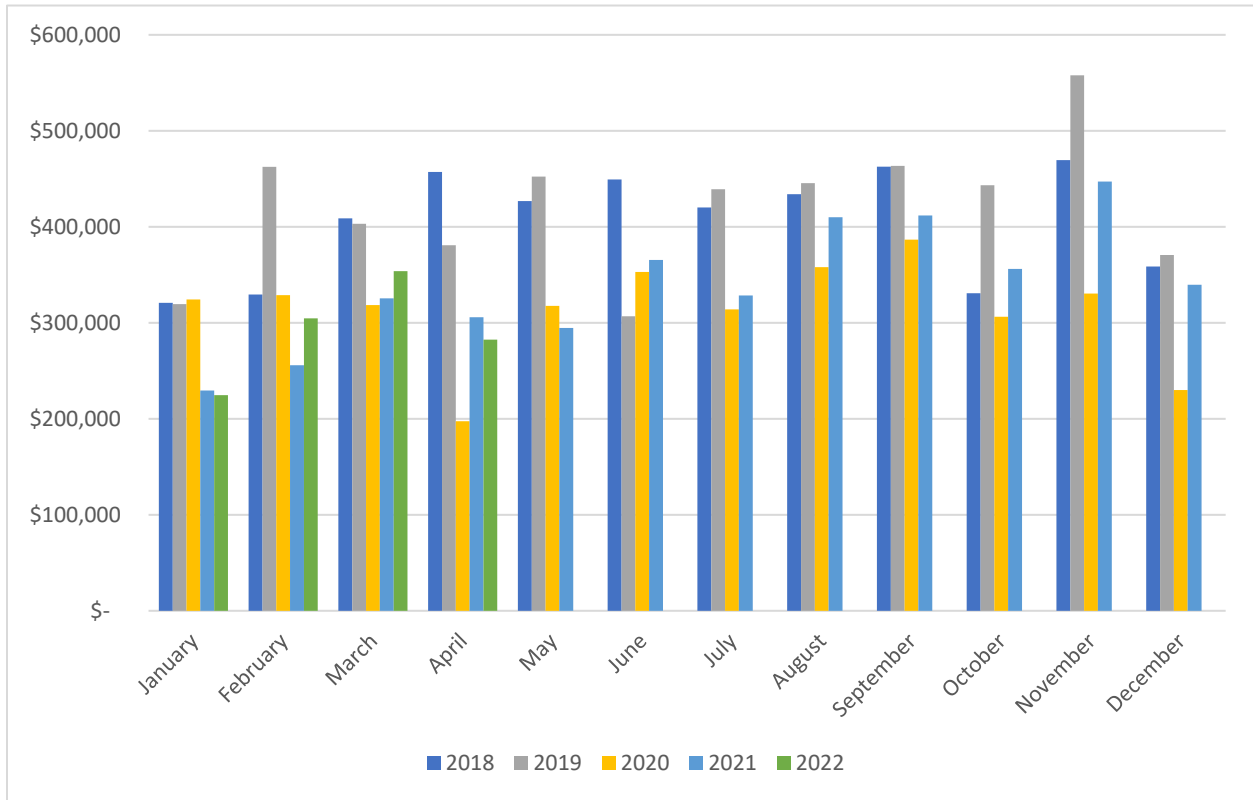
**Chart 9: Historical Trends for YTD Marijuana Revenues<sup>2</sup>**



<sup>2</sup> 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	April YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$34,685,984	\$41,220,685	78.73%	18.84%	21.22%
Business Use Tax	4,181,700	3,919,018	7.49%	(6.28%)	(11.64%)
Construction Use Tax	4,507,426	5,122,418	9.78%	13.64%	(18.79%)
Motor Vehicle Use Tax	2,095,810	2,093,855	4.00%	(0.09%)	6.75%
<b>Total Sales and Use Tax</b>	<b>\$45,470,921</b>	<b>\$52,355,977</b>	<b>100.00%</b>	<b>15.14%</b>	<b>13.77%</b>
Total Net Sales/Use Tax Receipts by Industry Type	April YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$1,149,536	\$1,445,747	2.76%	25.77%	37.41%
Automotive Trade	3,951,697	4,114,507	7.86%	4.12%	12.33%
Building Material - Retail	1,499,525	1,731,989	3.31%	15.50%	11.97%
Computer Related Business Sector	3,205,607	4,142,868	7.91%	29.24%	19.34%
Construction Sales / Use Tax	4,818,100	5,519,694	10.54%	14.56%	(15.95%)
Consumer Electronics	1,361,662	1,466,210	2.80%	7.68%	21.63%
Eating Places	3,903,658	5,348,150	10.21%	37.00%	48.42%
Food Stores	6,249,154	6,605,251	12.62%	5.70%	(1.75%)
General Retail	9,764,307	10,381,527	19.83%	6.32%	19.54%
Home Furnishings	770,830	875,974	1.67%	13.64%	8.78%
Medical Marijuana	69,925	72,166	0.14%	3.20%	(20.41%)
Rec Marijuana	1,378,103	1,171,166	2.24%	(15.02%)	(15.00%)
Transportation/Utilities	2,939,613	3,236,698	6.18%	10.11%	11.13%
All Other	4,409,205	6,244,031	11.93%	41.61%	23.71%
<b>Total Sales and Use Tax</b>	<b>\$45,470,921</b>	<b>\$52,355,977</b>	<b>100.00%</b>	<b>15.14%</b>	<b>13.77%</b>
Total Net Sales/Use Tax Receipts by Geographic Area	April YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
29th Street	\$1,317,765	\$2,035,142	3.89%	54.44%	40.46%
Airport	65,177	318,582	0.61%	388.80%	(5.55%)
Basemar	893,780	914,245	1.75%	2.29%	0.06%
Boulder County	612,073	577,927	1.10%	(5.58%)	(19.82%)
Boulder Industrial	4,341,475	5,997,041	11.45%	38.13%	19.15%
BVRC-Boulder Valley Regional Center	7,728,141	9,046,643	17.28%	17.06%	12.88%
Colorado All Other	177,297	177,203	0.34%	(0.05%)	(22.92%)
County Clerk	2,095,810	2,093,855	4.00%	(0.09%)	6.75%
Downtown	1,864,610	2,627,225	5.02%	40.90%	42.26%
Downtown Extension	411,237	113,565	0.22%	(72.38%)	(79.64%)
East Downtown	287,948	286,678	0.55%	(0.44%)	7.11%
Gunbarrel Commercial	498,956	529,044	1.01%	6.03%	(6.83%)
Gunbarrel Industrial	1,792,451	1,710,186	3.27%	(4.59%)	15.66%
Metro Denver	1,538,026	1,979,174	3.78%	28.68%	30.23%
N. 28th St Commercial	2,059,602	2,291,526	4.38%	11.26%	(1.35%)
N. Broadway Annex	110,462	127,548	0.24%	15.47%	(39.83%)
North Broadway	719,227	699,863	1.34%	(2.69%)	(5.20%)
Out of State	9,239,078	10,628,797	20.30%	15.04%	24.63%
Pearl Street Mall	823,462	1,146,776	2.19%	39.26%	53.68%
Public Utilities	1,731,110	2,124,623	4.06%	22.73%	18.90%
Table Mesa	685,288	692,863	1.32%	1.11%	(38.40%)
The Meadows	391,065	449,020	0.86%	14.82%	16.05%
UHGD (the "hill")	403,552	431,532	0.82%	6.93%	12.39%
University of Colorado	468,176	634,530	1.21%	35.53%	17.10%
Unlicensed Receipts	213,886	39,424	0.08%	(81.57%)	(11.31%)
All Other Boulder	5,001,268	4,682,966	8.94%	(6.36%)	(0.54%)
<b>Total Sales and Use Tax</b>	<b>\$45,470,921</b>	<b>\$52,355,977</b>	<b>100.00%</b>	<b>15.14%</b>	<b>13.77%</b>

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
April YTD						April YTD				
2021	2022	\$ Change	YTD % Change	12 Month % Change		2021	2022	\$ Change	YTD % Change	12 Month % Change
1,117,785	1,436,858	319,073	28.55%	38.46%	Apparel Stores	31,750	8,889	(22,862)	(72.00%)	(48.17%)
1,838,666	1,998,105	159,439	8.67%	18.21%	Automotive Trade	2,113,031	2,116,401	3,370	0.16%	6.99%
1,493,679	1,713,407	219,729	14.71%	11.86%	Building Material - Retail	5,846	18,582	12,736	217.85%	33.01%
2,028,247	3,447,246	1,418,998	69.96%	36.07%	Computer Related Business Sector	1,177,359	695,622	(481,737)	(40.92%)	(25.89%)
296,705	337,482	40,777	13.74%	9.84%	Construction Sales / Use Tax	4,521,395	5,182,212	660,816	14.62%	(18.10%)
1,312,214	1,440,022	127,808	9.74%	22.30%	Consumer Electronics	49,447	26,188	(23,259)	(47.04%)	0.85%
3,892,350	5,327,281	1,434,931	36.87%	48.58%	Eating Places	11,308	20,869	9,561	84.55%	8.30%
6,197,331	6,555,413	358,082	5.78%	(1.44%)	Food Stores	51,823	49,838	(1,985)	(3.83%)	(31.28%)
9,261,938	9,989,901	727,963	7.86%	22.54%	General Retail	502,369	391,626	(110,743)	(22.04%)	(25.90%)
768,160	871,796	103,636	13.49%	8.72%	Home Furnishings	2,670	4,178	1,508	56.49%	37.89%
67,499	70,182	2,682	3.97%	(23.83%)	Medical Marijuana	2,426	1,985	(441)	(18.19%)	220.47%
1,334,510	1,167,210	(167,299)	(12.54%)	(13.88%)	Rec Marijuana	43,594	3,955	(39,638)	(90.93%)	(54.27%)
2,852,630	3,094,794	242,164	8.49%	9.54%	Transportation/Utilities	86,983	141,904	54,921	63.14%	52.35%
2,224,269	3,770,987	1,546,718	69.54%	61.33%	All Other	2,184,935	2,473,043	288,108	13.19%	(7.07%)
<b>34,685,984</b>	<b>41,220,685</b>	<b>6,534,702</b>	<b>18.84%</b>	<b>21.22%</b>	<b>Total</b>	<b>10,784,937</b>	<b>11,135,291</b>	<b>350,354</b>	<b>3.25%</b>	<b>(10.96%)</b>

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
April YTD						April YTD				
2021	2022	\$ Change	YTD % Change	12 Month % Change		2021	2022	\$ Change	YTD % Change	12 Month % Change
1,298,159	1,986,796	688,637	53.05%	41.21%	29th Street	19,605	48,751	29,145	148.66%	10.51%
9,139	162,847	153,708	1681.92%	563.74%	Airport	56,038	155,735	99,697	177.91%	(24.82%)
877,913	904,299	26,387	3.01%	3.85%	Basemarl	15,868	9,946	(5,922)	(37.32%)	(66.70%)
439,377	473,676	34,299	7.81%	24.10%	Boulder County	172,696	104,215	(68,445)	(39.63%)	(75.54%)
2,252,025	2,384,414	132,389	5.88%	11.53%	Boulder Industrial	2,089,450	3,612,627	1,523,177	72.90%	28.00%
7,553,342	8,249,038	695,696	9.21%	14.61%	BVRC-Boulder Valley Regional Center	174,799	797,605	622,806	356.30%	(24.36%)
173,107	162,225	(10,882)	(6.29%)	(22.65%)	Colorado All Other	4,190	14,978	10,788	257.47%	(26.04%)
0	0	0	0.00%	0.00%	County Clerk	2,095,810	2,093,855	(1,956)	(0.09%)	6.75%
1,634,921	2,373,863	738,942	45.20%	46.90%	Downtown	229,689	253,362	23,674	10.31%	(1.39%)
107,864	18,093	(89,771)	(83.23%)	(86.67%)	Downtown Extension	303,373	95,472	(207,901)	(68.53%)	(70.15%)
215,961	252,289	36,327	16.82%	18.41%	East Downtown	71,986	34,389	(37,597)	(52.23%)	(38.41%)
496,054	526,568	30,514	6.15%	(6.86%)	Gunbarrel Commercial	2,902	2,476	(426)	(14.69%)	1.42%
300,770	922,197	621,427	206.61%	203.86%	Gunbarrel Industrial	1,491,681	787,989	(703,692)	(47.17%)	(23.02%)
1,478,932	1,924,650	445,718	30.14%	30.20%	Metro Denver	59,094	54,524	(4,570)	(7.73%)	30.95%
1,967,367	2,272,826	305,460	15.53%	6.25%	N. 28th St Commercial	92,236	18,700	(73,536)	(79.73%)	(97.19%)
105,361	121,534	16,174	15.35%	2.52%	N. Broadway Annex	5,101	6,014	913	17.90%	(82.04%)
629,548	638,384	8,836	1.40%	(7.69%)	North Broadway	89,679	61,478	(28,201)	(31.45%)	15.03%
9,117,765	10,381,926	1,264,161	13.86%	24.29%	Out of State	121,313	246,466	125,153	103.17%	47.07%
808,121	1,142,891	334,770	41.43%	69.00%	Pearl Street Mall	15,341	3,885	(11,456)	(74.68%)	(85.48%)
1,692,465	2,020,632	328,167	19.39%	15.09%	Public Utilities	38,645	103,991	65,346	169.10%	155.18%
675,876	686,974	11,098	1.64%	(41.58%)	Table Mesa	9,412	5,889	(3,523)	(37.43%)	79.96%
383,243	436,677	53,434	13.94%	18.77%	The Meadows	7,822	12,342	4,521	57.80%	(38.10%)
396,670	428,844	32,174	8.11%	19.23%	UHGD (the "hill")	6,882	2,688	(4,194)	(60.95%)	(88.34%)
132,268	340,214	207,946	157.22%	115.09%	University of Colorado	335,908	294,317	(41,591)	(12.38%)	(40.21%)
137,817	21,149	(116,667)	(84.65%)	125.35%	Unlicensed Receipts	76,069	18,275	(57,795)	(75.98%)	(125.90%)
1,801,920	2,387,679	585,759	32.51%	29.42%	All Other Boulder	3,199,348	2,295,287	(904,061)	(28.26%)	(19.85%)
<b>34,685,984</b>	<b>41,220,685</b>	<b>6,534,702</b>	<b>18.84%</b>	<b>21.22%</b>	<b>Total</b>	<b>10,784,937</b>	<b>11,135,291</b>	<b>350,354</b>	<b>3.25%</b>	<b>(10.96%)</b>

### 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
<b>Retail Sales Tax</b>	2017	7,685,193	6,938,514	9,470,080	7,751,804	0	0	0	0	0	0	0	0	31,845,591	825,015,311	n/a	3.86%
	2018	7,849,997	7,028,188	9,445,995	7,925,005	0	0	0	0	0	0	0	0	32,249,185	835,471,114	1.27%	3.86%
	2019	8,590,452	7,489,624	9,606,398	8,214,047	0	0	0	0	0	0	0	0	33,900,521	878,251,839	5.12%	3.86%
	2020	7,761,028	7,370,943	10,025,017	6,090,136	0	0	0	0	0	0	0	0	31,247,124	809,510,986	-7.83%	3.86%
	2021	8,059,343	7,608,759	10,351,245	8,666,637	0	0	0	0	0	0	0	0	34,685,984	898,600,622	11.01%	3.86%
	<b>2022</b>	<b>9,592,143</b>	<b>9,009,882</b>	<b>11,376,046</b>	<b>11,242,614</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,220,685</b>	<b>1,067,893,401</b>	<b>18.84%</b>	<b>3.86%</b>
Change from prior year (month)		19.02%	18.41%	9.90%	29.72%												
Change from prior year (YTD)		19.02%	18.73%	15.21%	18.84%												
<b>Business Use Tax</b>	2017	834,820	673,000	978,691	709,347	0	0	0	0	0	0	0	0	3,195,859	82,794,269	n/a	3.86%
	2018	874,373	888,081	1,353,132	961,502	0	0	0	0	0	0	0	0	4,077,089	105,624,056	27.57%	3.86%
	2019	871,308	955,369	1,113,030	937,269	0	0	0	0	0	0	0	0	3,876,976	100,439,793	-4.91%	3.86%
	2020	654,578	1,378,415	990,653	844,662	0	0	0	0	0	0	0	0	3,868,309	100,215,253	-0.22%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718	0	0	0	0	0	0	0	0	4,181,700	108,334,197	8.10%	3.86%
	<b>2022</b>	<b>801,989</b>	<b>796,506</b>	<b>1,338,778</b>	<b>981,745</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,919,018</b>	<b>101,528,975</b>	<b>-6.28%</b>	<b>3.86%</b>
Change from prior year (month)		-26.67%	-13.65%	-1.48%	21.70%												
Change from prior year (YTD)		-26.67%	-20.71%	-12.97%	-6.28%												
<b>Construction Use Tax</b>	2017	1,151,587	511,519	747,890	408,887	0	0	0	0	0	0	0	0	2,819,883	73,053,964	n/a	3.86%
	2018	750,069	566,915	1,301,336	1,741,557	0	0	0	0	0	0	0	0	4,359,877	112,950,181	54.61%	3.86%
	2019	444,168	1,245,000	1,021,676	969,826	0	0	0	0	0	0	0	0	3,680,670	95,354,145	-15.58%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	0	0	0	0	0	0	0	0	4,252,885	110,178,355	15.55%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800	0	0	0	0	0	0	0	0	4,507,426	116,772,694	5.99%	3.86%
	<b>2022</b>	<b>1,405,836</b>	<b>1,491,714</b>	<b>1,289,094</b>	<b>935,774</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,122,418</b>	<b>132,705,136</b>	<b>13.64%</b>	<b>3.86%</b>
Change from prior year (month)		38.42%	83.99%	66.07%	-50.87%												
Change from prior year (YTD)		38.42%	58.65%	60.86%	13.64%												
<b>Motor Vehicle Use Tax</b>	2017	366,296	366,550	372,070	292,792	0	0	0	0	0	0	0	0	1,397,707	36,210,031	n/a	3.86%
	2018	415,636	406,364	399,123	340,273	0	0	0	0	0	0	0	0	1,561,395	40,450,659	11.71%	3.86%
	2019	558,802	409,378	368,653	388,198	0	0	0	0	0	0	0	0	1,725,031	44,689,922	10.48%	3.86%
	2020	459,561	416,162	277,748	201,463	0	0	0	0	0	0	0	0	1,354,933	35,101,895	-21.45%	3.86%
	2021	553,658	539,761	477,063	525,328	0	0	0	0	0	0	0	0	2,095,810	54,295,596	54.68%	3.86%
	<b>2022</b>	<b>489,417</b>	<b>405,726</b>	<b>646,263</b>	<b>552,449</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,093,855</b>	<b>54,244,939</b>	<b>-0.09%</b>	<b>3.86%</b>
Change from prior year (month)		-11.60%	-24.83%	35.47%	5.16%												
Change from prior year (YTD)		-11.60%	-18.13%	-1.85%	-0.09%												
<b>TOTAL</b>	2017	10,037,896	8,489,583	11,568,731	9,162,830	0	0	0	0	0	0	0	0	39,259,040	1,017,073,575	n/a	3.86%
	2018	9,890,075	8,889,548	12,499,586	10,968,337	0	0	0	0	0	0	0	0	42,247,546	1,094,496,010	7.61%	3.86%
	2019	10,464,730	10,099,371	12,109,757	10,509,340	0	0	0	0	0	0	0	0	43,183,198	1,118,735,699	2.21%	3.86%
	2020	9,058,004	9,975,717	12,756,949	8,932,580	0	0	0	0	0	0	0	0	40,723,250	1,055,006,488	-5.70%	3.86%
	2021	10,722,327	9,881,681	12,963,430	11,903,483	0	0	0	0	0	0	0	0	45,470,921	1,178,003,135	11.66%	3.86%
	<b>2022</b>	<b>12,289,385</b>	<b>11,703,828</b>	<b>14,650,181</b>	<b>13,712,583</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,355,977</b>	<b>1,356,372,450</b>	<b>15.14%</b>	<b>3.86%</b>
Change from prior year (month)		14.61%	18.44%	13.01%	15.20%												
Change from prior year (YTD)		14.61%	16.45%	15.12%	15.14%												