



# City of Boulder Finance

## REVENUE REPORT

May 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 June 30, 2022 and is largely attributed to economic activity through the month of May2022. 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	May YTD				
	2021	2022	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$42,997,328	\$51,038,939	8,041,611	18.70%	20.62%
Rec MJ Additional 3.5%*	905,744	683,579	(222,165)	(24.53%)	(22.65%)
Business Use Tax	5,047,331	4,653,095	(394,236)	(7.81%)	(11.95%)
Construction Use Tax	5,945,801	6,523,576	577,775	9.72%	(24.33%)
Motor Vehicle Use Tax	2,567,513	2,579,963	12,449	0.48%	1.78%
<b>Total Sales &amp; Use Tax based on current economic activity</b>	<b>\$57,463,718</b>	<b>\$65,479,152</b>	<b>\$8,015,434</b>	<b>13.95%</b>	<b>11.88%</b>
<b>Sources - Related to Prior Periods</b>					
Sales Tax Audit Revenue	60,550	107,300	46,750	77.21%	234.19%
Use Tax Audit Revenue	324,879	44,602	(280,277)	(86.27%)	(81.90%)
<b>Total Sales and Use Tax</b>	<b>\$57,849,147</b>	<b>\$65,631,054</b>	<b>\$7,781,906</b>	<b>13.45%</b>	<b>11.64%</b>

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

**Other Tax Revenues**

Miscellaneous Tax Statistics	May YTD				
	2021	2022	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$864,812	\$2,785,054	\$1,920,242	222.04%	170.54%
Admissions Tax	32,420	138,303	105,883	326.60%	509.96%
Disposable Bag Fee	62,690	71,356	8,666	0.00%	9.88%
Electronic Smoking Device Tax	408,854	347,715	(61,139)	(14.95%)	n/a
Food Service Tax	150,725	275,494	124,769	82.78%	97.46%
Rec Marijuana Excise Tax	419,366	442,167	22,802	5.44%	15.94%
Short-Term Rental Tax	355,530	609,711	254,182	71.49%	37.36%
Sugar Sweetened Beverage Tax	1,116,652	1,591,618	474,966	42.53%	211.37%
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

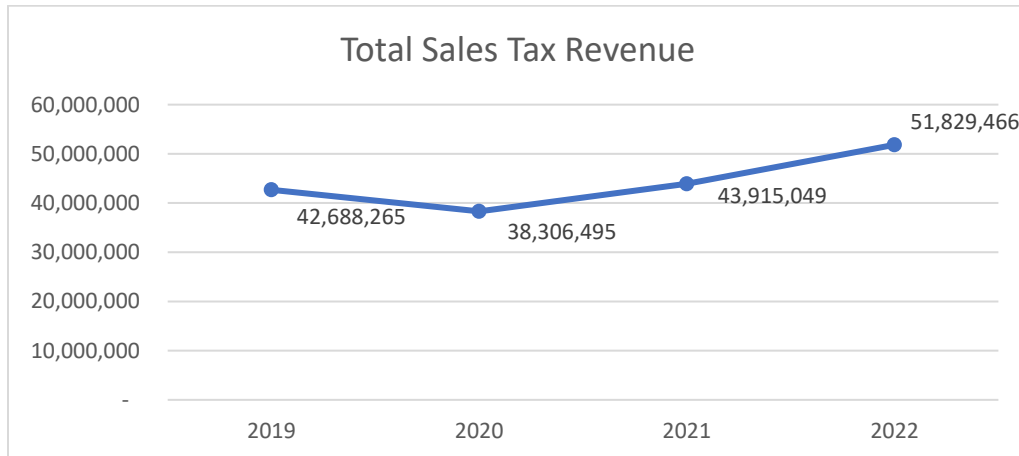
### Overview

Year to date (YTD) sales and use tax based upon current economic activity increased from YTD May 2021 by \$8,015,434 or 14.0%. On a rolling 12-month basis, sales and use tax based on economic activity increased by 11.9% 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 May 2021 by \$7,781,906 or 13.5%. On a rolling 12-month basis, total sales and use tax increased by 11.6% compared to the previous 12 months.

### Sales Tax

YTD May 2022 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$7,914,417 (or 18.0%) when compared to YTD May 2021. This increase results in a compound annual growth rate of 6.7% 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 6.7% 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 24.1%, Consumer Electronics increased 9.0%, and Automotive Trade increased 6.8%, and General Retail increased 9.7%. Eating places continue to show strong signs of recovery, increasing 31.5%. Computer Related Business Sector, which include large institutional sellers increased 64.9%, and All Other, which contains Biopharmaceutical businesses, increased 65.2%

### Other Taxes

Hotel and Motel recovery surpassed Short Term Rentals again in May: Short-Term Rental tax increased 26.3%, while Accommodations Tax increased by 104.8%. Food Service Tax revenues improved by 34.0% reflecting the recovery in eating places. Sugar Sweetened Beverage tax increased 12.8%, and Admissions Tax improved by 218.4%. Recreational Marijuana excise tax declined by 15.5% and the additional 3.5% tax on Recreational Marijuana declined by 24.5%. 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

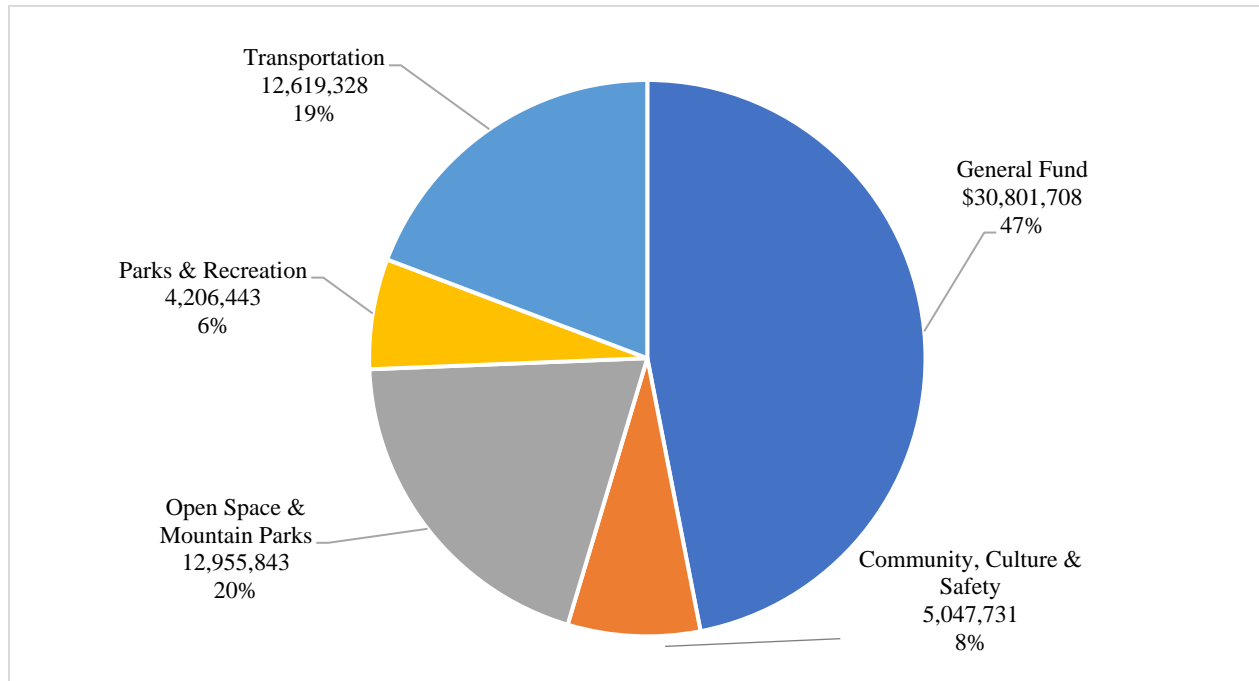
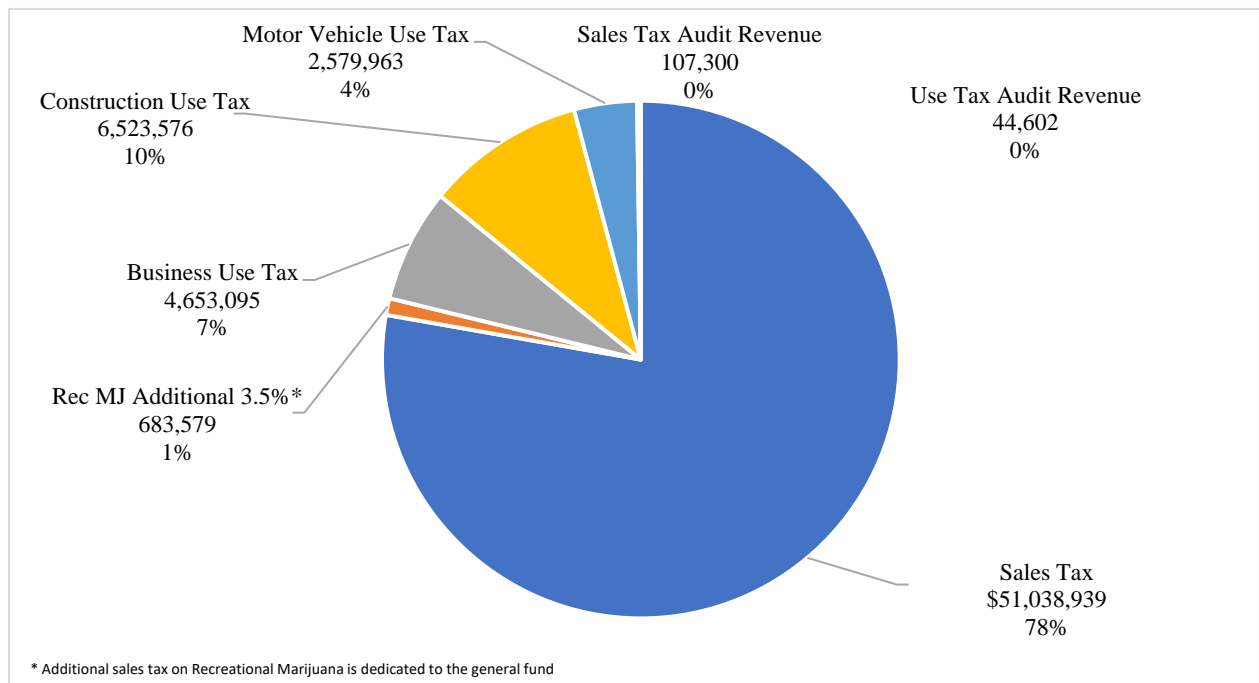


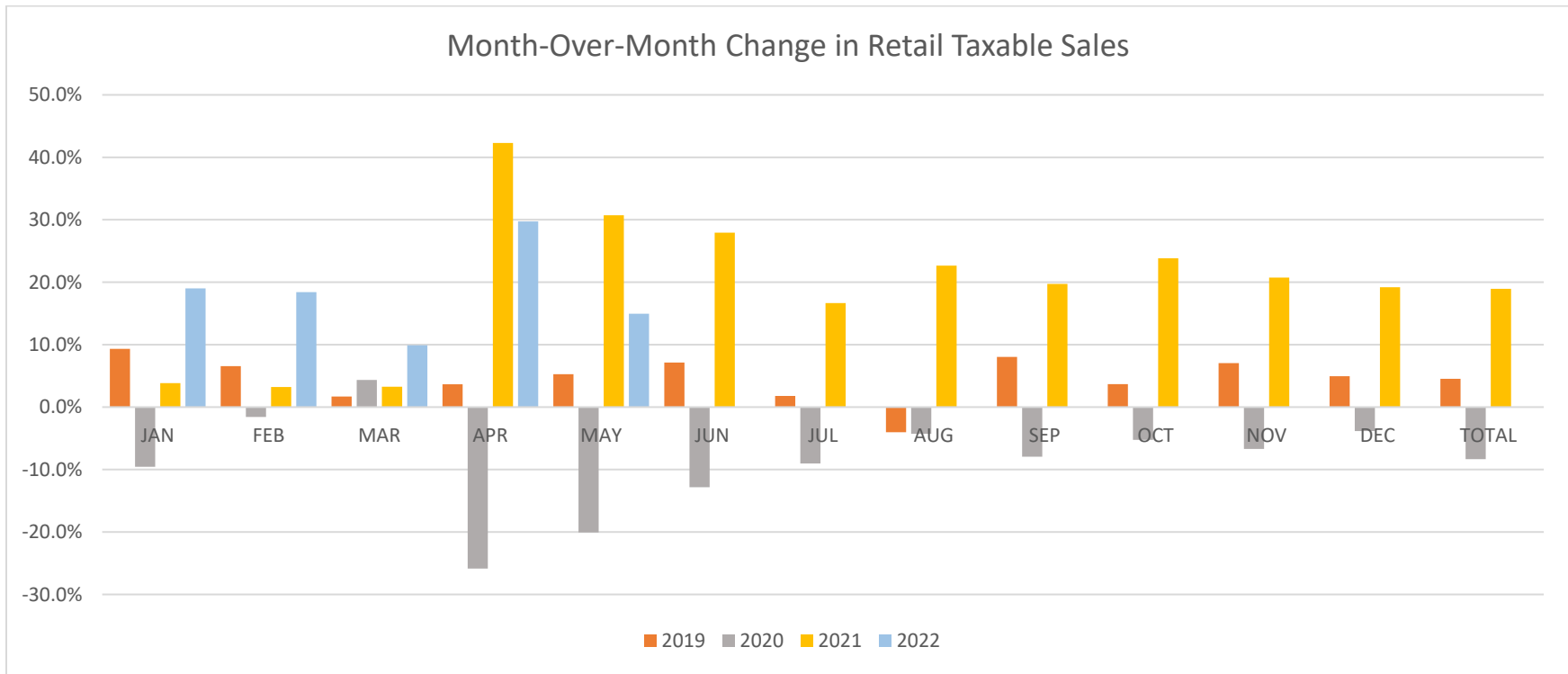
Chart 2: YTD Sales & Use Tax by Type



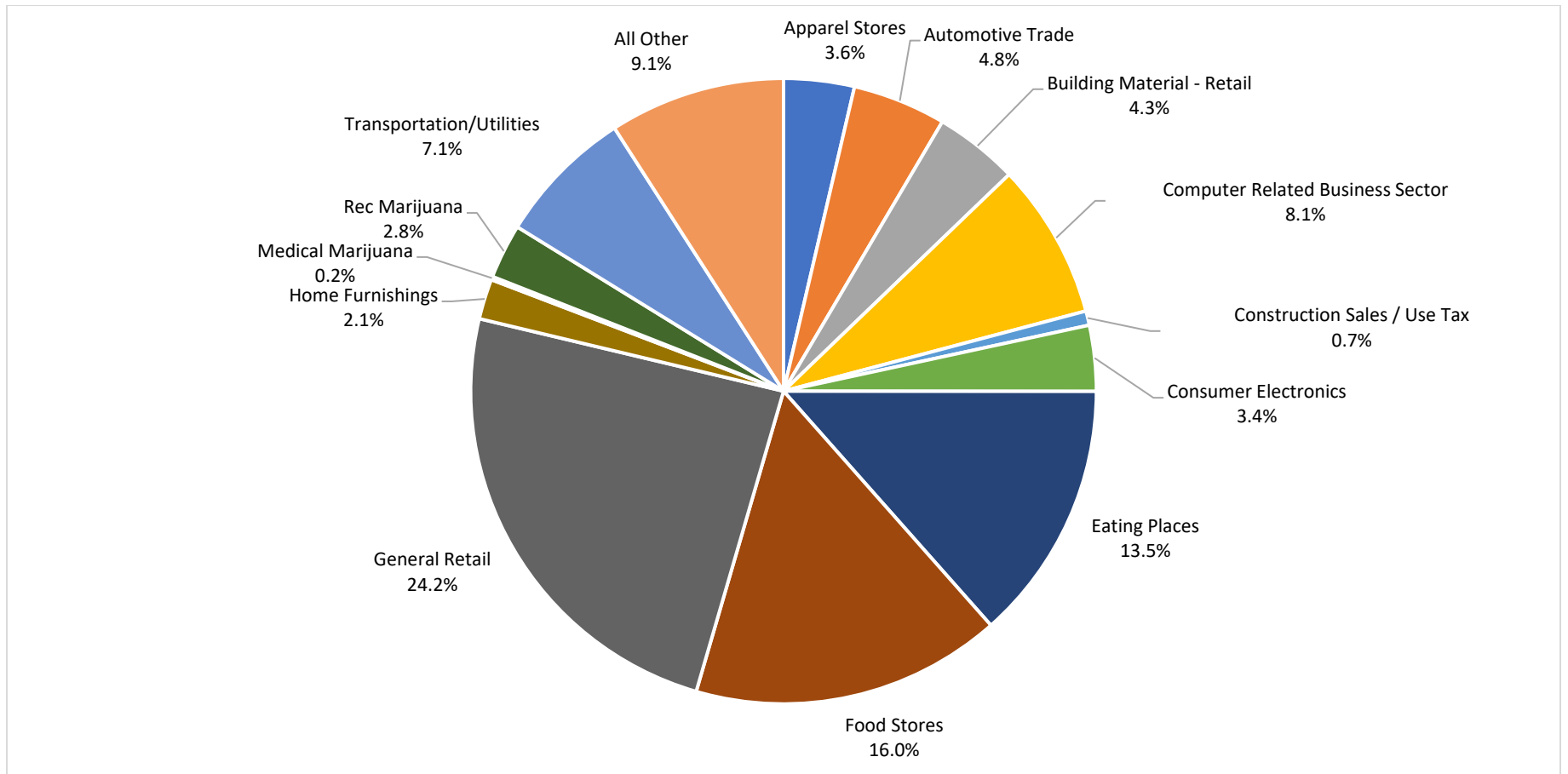
## Retail Sales Tax

- 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. May 2022 retail sales tax revenue was **up 15.0%** compared to May 2021 revenue (including audit revenue and the additional recreational marijuana sales tax).

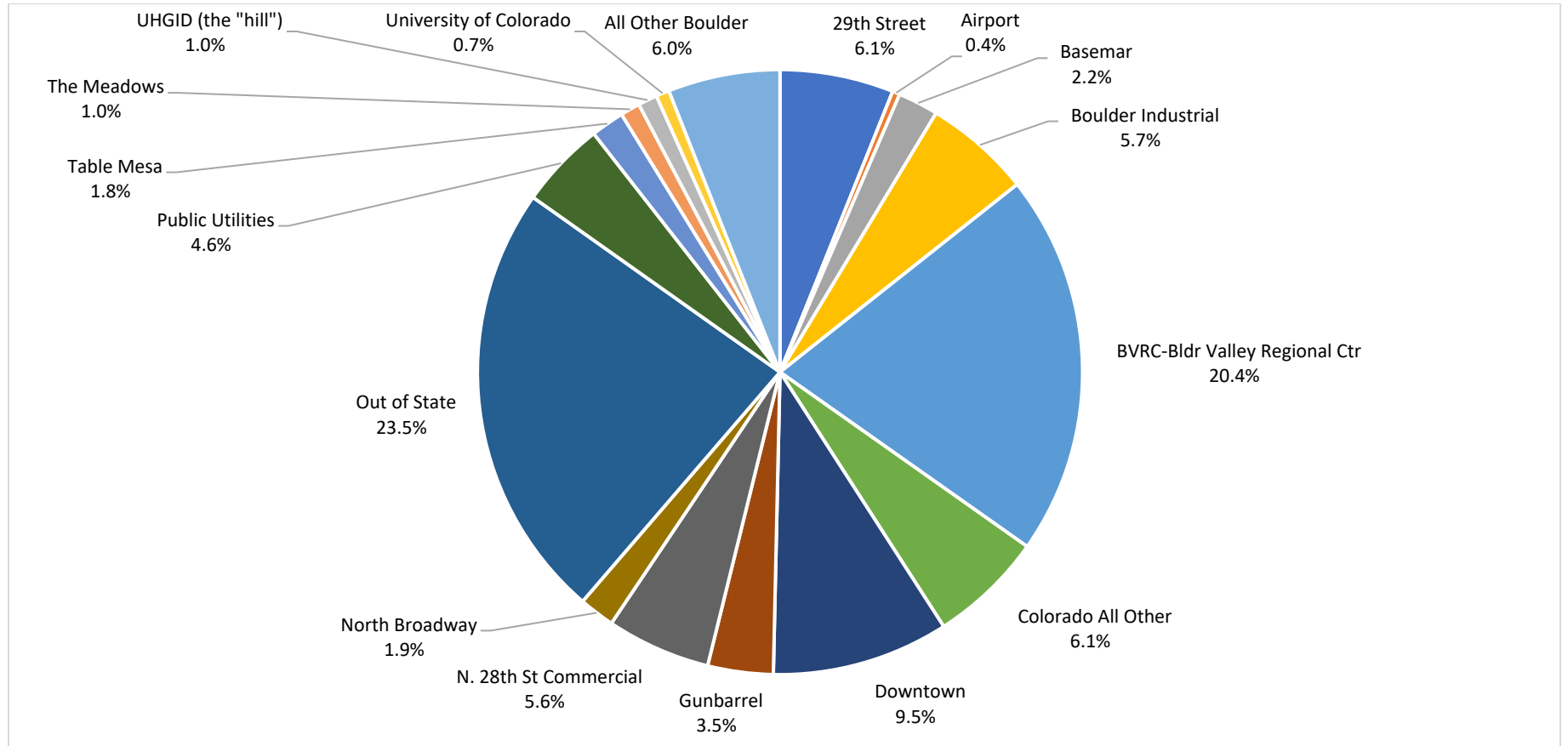
**Chart 3: Month-Over-Month Change in Retail Taxable Sales**



**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

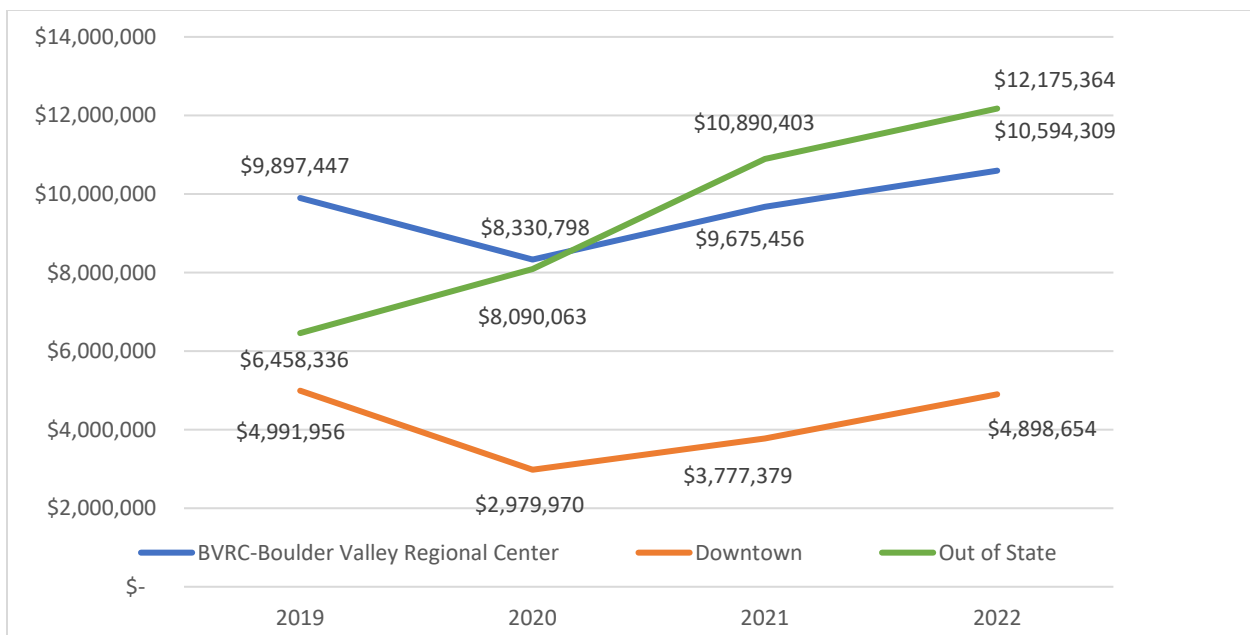
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.



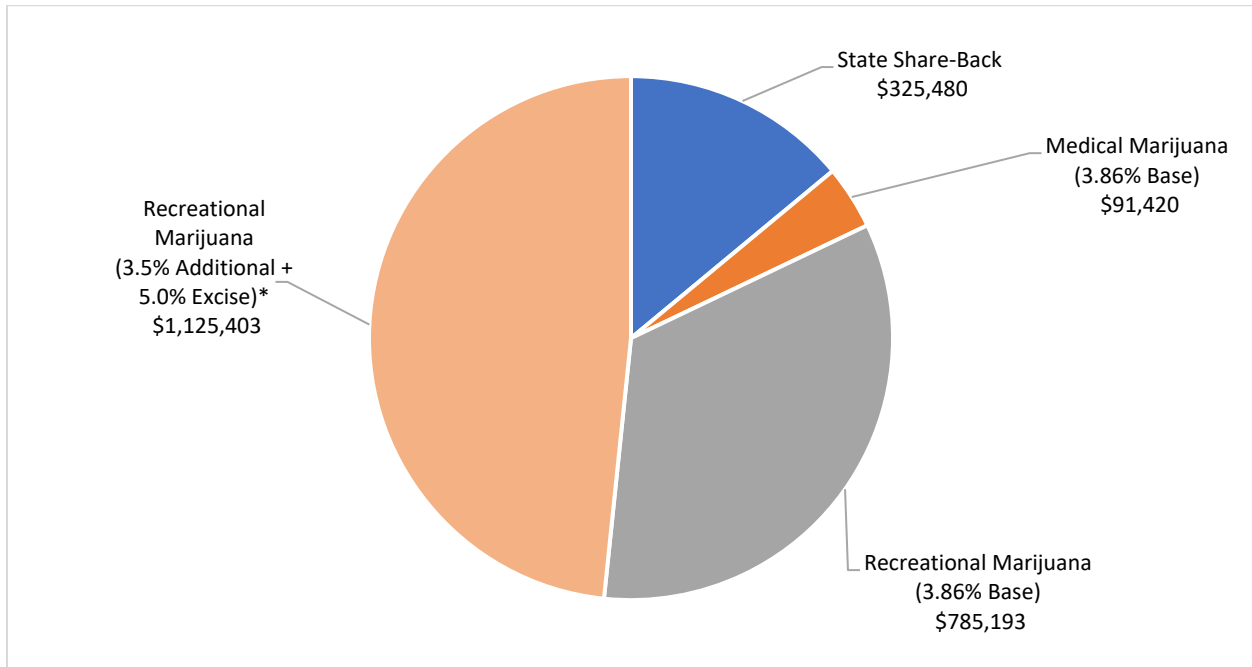
Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown  
 Totals may not tie to exhibits due to rounding.



## Marijuana Tax Revenues

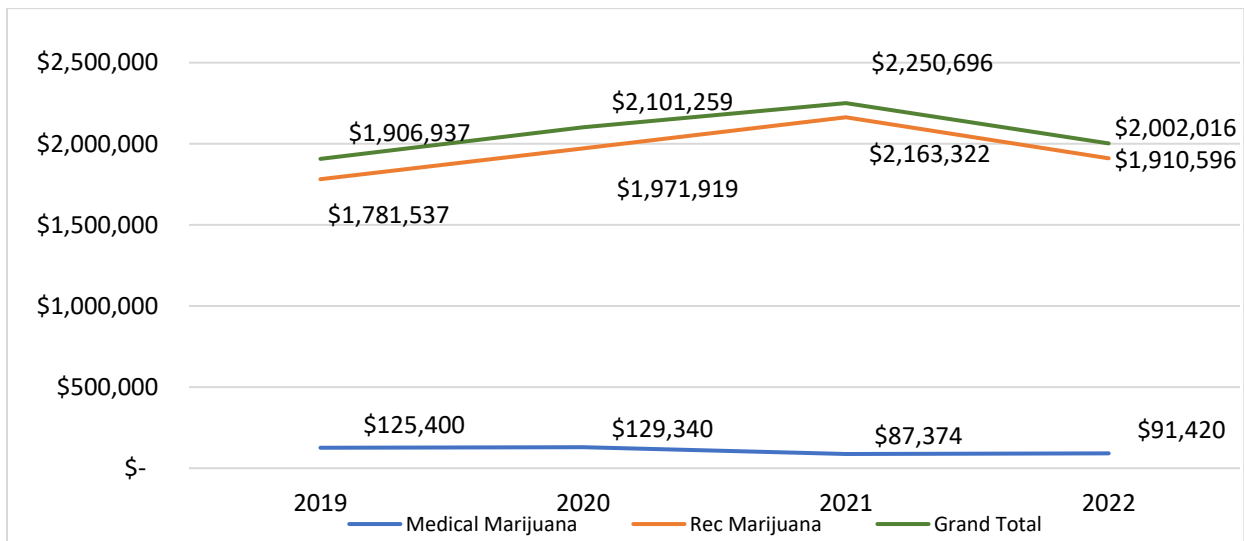
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

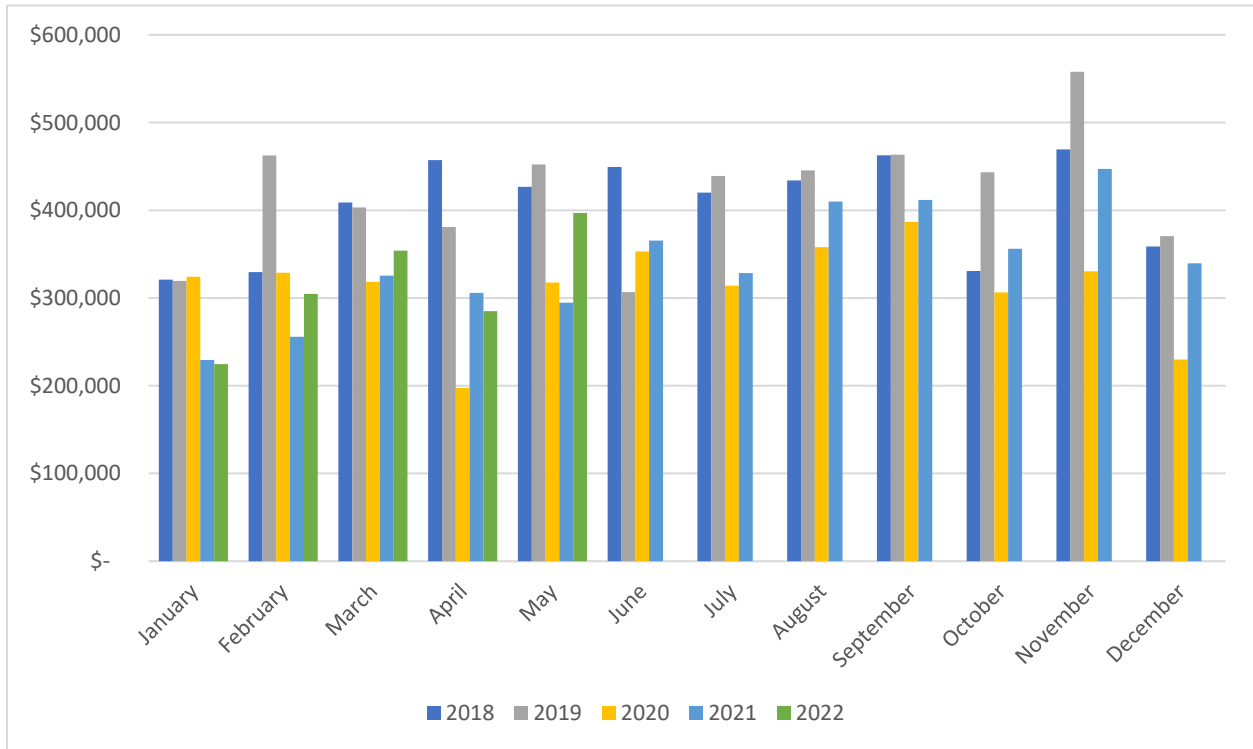
**Chart 9: Historical Trends for YTD Marijuana Revenues<sup>2</sup>**



<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	May YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$43,915,049	\$51,829,466	78.97%	18.02%	20.08%
Business Use Tax	5,420,784	4,698,049	7.16%	(13.33%)	(15.73%)
Construction Use Tax	5,945,801	6,523,576	9.94%	9.72%	(24.33%)
Motor Vehicle Use Tax	2,567,513	2,579,963	3.93%	0.48%	1.78%
<b>Total Sales and Use Tax</b>	<b>\$57,849,147</b>	<b>\$65,631,054</b>	<b>100.00%</b>	<b>13.45%</b>	<b>11.64%</b>
Total Net Sales/Use Tax Receipts by Industry Type	May YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$1,554,607	\$1,899,313	2.89%	22.17%	31.69%
Automotive Trade	4,932,985	5,110,501	7.79%	3.60%	8.31%
Building Material - Retail	1,979,506	2,270,076	3.46%	14.68%	13.40%
Computer Related Business Sector	3,913,148	5,169,946	7.88%	32.12%	25.15%
Construction Sales / Use Tax	6,334,771	6,981,338	10.64%	10.21%	(21.50%)
Consumer Electronics	1,665,349	1,790,304	2.73%	7.50%	22.13%
Eating Places	5,318,977	6,999,136	10.66%	31.59%	42.05%
Food Stores	7,819,775	8,377,650	12.76%	7.13%	(0.35%)
General Retail	12,025,999	12,992,306	19.80%	8.04%	17.53%
Home Furnishings	953,488	1,082,396	1.65%	13.52%	6.55%
Medical Marijuana	87,374	91,420	0.14%	4.63%	(18.35%)
Rec Marijuana	1,743,957	1,468,429	2.24%	(15.80%)	(16.22%)
Transportation/Utilities	3,607,680	3,862,462	5.89%	7.06%	9.23%
All Other	5,911,532	7,535,777	11.48%	27.48%	17.87%
<b>Total Sales and Use Tax</b>	<b>\$57,849,147</b>	<b>\$65,631,054</b>	<b>100.00%</b>	<b>13.45%</b>	<b>11.64%</b>
Total Net Sales/Use Tax Receipts by Geographic Area	May YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
29th Street	\$2,158,074	\$3,214,258	4.90%	48.94%	35.45%
Airport	565,897	369,404	0.56%	(34.72%)	(58.09%)
Basemar	1,117,054	1,130,667	1.72%	1.22%	(0.44%)
Boulder County	706,966	734,087	1.12%	3.84%	(18.14%)
Boulder Industrial	5,335,274	7,366,923	11.22%	38.08%	20.83%
BVRC-Boulder Valley Regional Center	9,675,930	11,423,186	17.41%	18.06%	13.14%
Colorado All Other	210,880	199,339	0.30%	(5.47%)	(24.67%)
County Clerk	2,567,513	2,579,963	3.93%	0.48%	1.78%
Downtown	2,477,360	3,604,848	5.49%	45.51%	41.18%
Downtown Extension	424,713	119,649	0.18%	(71.83%)	(79.37%)
East Downtown	357,466	357,923	0.55%	0.13%	5.88%
Gunbarrel Commercial	634,207	675,669	1.03%	6.54%	14.07%
Gunbarrel Industrial	2,059,324	2,056,544	3.13%	(0.14%)	20.71%
Metro Denver	1,846,609	2,372,840	3.62%	28.50%	29.89%
N. 28th St Commercial	2,624,190	2,925,737	4.46%	11.49%	(0.54%)
N. Broadway Annex	140,665	184,120	0.28%	30.89%	(30.82%)
North Broadway	938,057	905,346	1.38%	(3.49%)	(8.77%)
Out of State	11,067,752	12,627,651	19.24%	14.09%	23.74%
Pearl Street Mall	1,166,812	1,542,273	2.35%	32.18%	49.14%
Public Utilities	2,131,520	2,527,292	3.85%	18.57%	16.62%
Table Mesa	782,345	933,687	1.42%	19.34%	(29.43%)
The Meadows	500,685	555,562	0.85%	10.96%	12.11%
UHGD (the "hill")	509,895	535,508	0.82%	5.02%	10.13%
University of Colorado	493,147	706,222	1.08%	43.21%	40.03%
Unlicensed Receipts	607,077	150,279	0.23%	(75.25%)	(74.90%)
All Other Boulder	6,749,736	5,832,076	8.89%	(13.60%)	(11.58%)
<b>Total Sales and Use Tax</b>	<b>\$57,849,147</b>	<b>\$65,631,054</b>	<b>100.00%</b>	<b>13.45%</b>	<b>11.64%</b>

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
May YTD						May YTD				
2021	2022	\$ Change	YTD % Change	12 Month % Change		2021	2022	\$ Change	YTD % Change	12 Month % Change
1,522,125	1,889,376	367,252	24.13%	32.61%	Apparel Stores	32,483	9,937	(22,546)	(69.41%)	(47.60%)
2,344,080	2,503,221	159,141	6.79%	15.36%	Automotive Trade	2,588,905	2,607,281	18,375	0.71%	2.06%
1,972,471	2,249,668	277,197	14.05%	13.31%	Building Material - Retail	7,035	20,408	13,373	190.10%	33.08%
2,533,425	4,176,536	1,643,111	64.86%	39.08%	Computer Related Business Sector	1,379,723	993,409	(386,313)	(28.00%)	(15.74%)
366,613	383,367	16,755	4.57%	5.52%	Construction Sales / Use Tax	5,968,158	6,597,970	629,812	10.55%	(23.65%)
1,614,961	1,760,578	145,616	9.02%	22.65%	Consumer Electronics	50,388	29,727	(20,661)	(41.00%)	5.44%
5,304,146	6,973,736	1,669,590	31.48%	42.14%	Eating Places	14,831	25,400	10,569	71.27%	17.40%
7,754,173	8,313,407	559,233	7.21%	0.00%	Food Stores	65,601	64,243	(1,358)	(2.07%)	(33.01%)
11,443,613	12,552,649	1,109,036	9.69%	20.37%	General Retail	582,386	439,657	(142,728)	(24.51%)	(27.13%)
949,590	1,077,416	127,826	13.46%	6.53%	Home Furnishings	3,898	4,980	1,081	27.74%	16.87%
84,848	88,760	3,912	4.61%	(21.25%)	Medical Marijuana	2,526	2,660	134	5.30%	100.28%
1,689,427	1,464,113	(225,314)	(13.34%)	(14.62%)	Rec Marijuana	54,530	4,316	(50,214)	(92.09%)	(64.48%)
3,483,559	3,685,163	201,604	5.79%	7.61%	Transportation/Utilities	124,121	177,299	53,178	42.84%	51.79%
2,852,019	4,711,476	1,859,457	65.20%	59.63%	All Other	3,059,513	2,824,300	(235,213)	(7.69%)	(16.31%)
<b>43,915,049</b>	<b>51,829,466</b>	<b>7,914,417</b>	<b>18.02%</b>	<b>20.08%</b>	<b>Total</b>	<b>13,934,098</b>	<b>13,801,587</b>	<b>(132,510)</b>	<b>(0.95%)</b>	<b>(15.81%)</b>

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
May YTD						May YTD				
2021	2022	\$ Change	YTD % Change	12 Month % Change		2021	2022	\$ Change	YTD % Change	12 Month % Change
2,120,825	3,149,876	1,029,051	48.52%	36.44%	29th Street	37,249	64,382	27,133	72.84%	(3.31%)
10,336	204,522	194,186	1878.76%	675.70%	Airport	555,561	164,882	(390,679)	(70.32%)	(74.89%)
1,099,576	1,120,188	20,612	1.87%	3.29%	Basenar	17,478	10,479	(6,999)	(40.04%)	(67.05%)
532,465	613,218	80,752	15.17%	25.29%	Boulder County	174,501	120,870	(53,631)	(30.73%)	(74.18%)
2,891,218	2,958,498	67,280	2.33%	8.63%	Boulder Industrial	2,444,056	4,408,425	1,964,369	80.37%	35.26%
9,675,456	10,594,309	918,853	9.50%	12.94%	BVRC-Boulder Valley Regional Center	473	828,877	828,404	175075.35%	18.54%
206,535	184,213	(22,322)	(10.81%)	(25.74%)	Colorado All Other	4,345	15,126	10,781	248.12%	(9.42%)
0	0	0	0.00%	0.00%	County Clerk	2,567,513	2,579,963	12,449	0.48%	1.78%
2,232,806	3,024,505	791,699	35.46%	39.77%	Downtown	244,554	580,343	335,789	137.31%	55.47%
115,766	23,758	(92,008)	(79.48%)	(86.09%)	Downtown Extension	308,947	95,892	(213,056)	(68.96%)	(70.72%)
280,997	320,530	39,533	14.07%	15.97%	East Downtown	76,469	37,393	(39,075)	(51.10%)	(37.19%)
631,284	672,473	41,189	6.52%	14.05%	Gunbarrel Commercial	2,923	3,196	273	9.34%	20.96%
371,113	1,139,706	768,593	207.10%	134.02%	Gunbarrel Industrial	1,688,211	916,837	(771,374)	(45.69%)	(15.47%)
1,774,737	2,301,485	526,749	29.68%	30.68%	Metro Denver	71,873	71,354	(518)	(0.72%)	14.74%
2,521,902	2,882,473	360,571	14.30%	6.45%	N. 28th St Commercial	102,288	43,264	(59,024)	(57.70%)	(94.02%)
135,137	162,672	27,534	20.38%	10.89%	N. Broadway Annex	5,528	21,448	15,920	288.01%	(75.47%)
812,681	824,058	11,377	1.40%	(9.41%)	North Broadway	125,375	81,288	(44,088)	(35.16%)	(4.04%)
10,890,403	12,175,364	1,284,961	11.80%	22.90%	Out of State	177,349	452,287	274,938	155.03%	76.87%
1,147,810	1,529,861	382,051	33.29%	57.78%	Pearl Street Mall	19,002	12,412	(6,590)	(34.68%)	(76.05%)
2,065,368	2,406,615	341,246	16.52%	13.43%	Public Utilities	66,151	120,678	54,526	82.43%	120.70%
772,477	923,640	151,163	19.57%	(32.72%)	Table Mesa	9,868	10,047	179	1.82%	89.18%
493,013	542,795	49,782	10.10%	14.43%	The Meadows	7,673	12,767	5,095	66.40%	(36.34%)
501,000	532,536	31,536	6.29%	16.96%	UHGD (the "hill")	8,895	2,972	(5,922)	(66.58%)	(90.69%)
154,878	367,282	212,404	137.14%	111.67%	University of Colorado	338,269	338,940	671	0.20%	(15.35%)
294,107	71,613	(222,495)	(75.65%)	13.12%	Uncensored Receipts	312,969	78,666	(234,304)	(74.86%)	(146.41%)
2,183,158	3,103,276	920,118	42.15%	36.80%	All Other Boulder	4,566,578	2,728,799	(1,837,779)	(40.24%)	(38.95%)
<b>43,915,049</b>	<b>51,829,466</b>	<b>7,914,417</b>	<b>18.02%</b>	<b>20.08%</b>	<b>Total</b>	<b>13,934,098</b>	<b>13,801,587</b>	<b>(132,510)</b>	<b>(0.95%)</b>	<b>(15.81%)</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	8,239,987	0	0	0	0	0	0	0	40,085,578	1,038,486,477	n/a	3.86%
	2018	7,849,997	7,028,188	9,445,995	7,925,005	8,389,559	0	0	0	0	0	0	0	40,638,744	1,052,817,202	1.38%	3.86%
	2019	8,590,452	7,489,624	9,606,398	8,214,047	8,832,480	0	0	0	0	0	0	0	42,733,001	1,107,072,565	5.15%	3.86%
	2020	7,761,028	7,370,943	10,025,017	6,090,136	7,059,371	0	0	0	0	0	0	0	38,306,495	992,396,255	-10.36%	3.86%
	2021	8,059,343	7,608,759	10,351,245	8,666,637	9,229,065	0	0	0	0	0	0	0	43,915,049	1,137,695,570	14.64%	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>10,608,781</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,829,466</b>	<b>1,342,732,283</b>	<b>18.02%</b>	<b>3.86%</b>
Change from prior year (month)		19.02%	18.41%	9.90%	29.72%	14.95%											
Change from prior year (YTD)		19.02%	18.73%	15.21%	18.84%	18.02%											
<b>Business Use Tax</b>	2017	834,820	673,000	978,691	709,347	705,788	0	0	0	0	0	0	0	3,901,647	101,078,942	n/a	3.86%
	2018	874,373	888,081	1,353,132	961,502	953,706	0	0	0	0	0	0	0	5,030,794	130,331,453	28.94%	3.86%
	2019	871,308	955,369	1,113,030	937,269	822,969	0	0	0	0	0	0	0	4,699,945	121,760,238	-6.58%	3.86%
	2020	654,578	1,378,415	990,653	844,662	1,099,221	0	0	0	0	0	0	0	4,967,530	128,692,479	5.69%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718	1,239,084	0	0	0	0	0	0	0	5,420,784	140,434,819	9.12%	3.86%
	<b>2022</b>	<b>801,989</b>	<b>796,506</b>	<b>1,338,778</b>	<b>981,745</b>	<b>779,030</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,698,049</b>	<b>121,711,105</b>	<b>-13.33%</b>	<b>3.86%</b>
Change from prior year (month)		-26.67%	-13.65%	-1.48%	21.70%	-37.13%											
Change from prior year (YTD)		-26.67%	-20.71%	-12.97%	-6.28%	-13.33%											
<b>Construction Use Tax</b>	2017	1,151,587	511,519	747,890	408,887	458,555	0	0	0	0	0	0	0	3,278,438	84,933,627	n/a	3.86%
	2018	750,069	566,915	1,301,336	1,741,557	1,665,150	0	0	0	0	0	0	0	6,025,027	156,088,782	83.78%	3.86%
	2019	444,168	1,245,000	1,021,676	969,826	740,084	0	0	0	0	0	0	0	4,420,754	114,527,306	-26.63%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476	0	0	0	0	0	0	0	4,851,361	125,682,915	9.74%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800	1,438,375	0	0	0	0	0	0	0	5,945,801	154,036,295	22.56%	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>1,401,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,523,576</b>	<b>169,004,567</b>	<b>9.72%</b>	<b>3.86%</b>
Change from prior year (month)		38.42%	83.99%	66.07%	-50.87%	-2.59%											
Change from prior year (YTD)		38.42%	58.65%	60.86%	13.64%	9.72%											
<b>Motor Vehicle Use Tax</b>	2017	366,296	366,550	372,070	292,792	364,098	0	0	0	0	0	0	0	1,761,805	45,642,612	n/a	3.86%
	2018	415,636	406,364	399,123	340,273	347,263	0	0	0	0	0	0	0	1,908,659	49,447,122	8.34%	3.86%
	2019	558,802	409,378	368,653	388,198	404,479	0	0	0	0	0	0	0	2,129,510	55,168,648	11.57%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	0	0	0	0	0	0	0	1,523,836	39,477,625	-28.44%	3.86%
	2021	553,658	539,761	477,063	525,328	471,703	0	0	0	0	0	0	0	2,567,513	66,515,881	68.49%	3.86%
	<b>2022</b>	<b>489,417</b>	<b>405,726</b>	<b>646,263</b>	<b>552,449</b>	<b>486,108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,579,963</b>	<b>66,838,407</b>	<b>0.48%</b>	<b>3.86%</b>
Change from prior year (month)		-11.60%	-24.83%	35.47%	5.16%	3.05%											
Change from prior year (YTD)		-11.60%	-18.13%	-1.85%	-0.09%	0.48%											
<b>TOTAL</b>	2017	10,037,896	8,489,583	11,568,731	9,162,830	9,768,428	0	0	0	0	0	0	0	49,027,468	1,270,141,658	n/a	3.86%
	2018	9,890,075	8,889,548	12,499,586	10,968,337	11,355,678	0	0	0	0	0	0	0	53,603,224	1,388,684,560	9.33%	3.86%
	2019	10,464,730	10,099,371	12,109,757	10,509,340	10,800,012	0	0	0	0	0	0	0	53,983,210	1,398,528,756	0.71%	3.86%
	2020	9,058,004	9,975,717	12,756,949	8,932,580	8,925,972	0	0	0	0	0	0	0	49,649,222	1,286,249,274	-8.03%	3.86%
	2021	10,722,326	9,881,681	12,963,430	11,903,483	12,378,227	0	0	0	0	0	0	0	57,849,147	1,498,682,565	16.52%	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>13,275,077</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,631,054</b>	<b>1,700,286,363</b>	<b>13.45%</b>	<b>3.86%</b>
Change from prior year (month)		14.61%	18.44%	13.01%	15.20%	7.25%											
Change from prior year (YTD)		14.61%	16.45%	15.12%	15.14%	13.45%											